

Unaudited Actuals
2014-15
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	72,963,555.85	30,731,621.99	103,695,177.84	6,520,683.72		110,215,861.56
3100	Alternative Schools	60,476.06	0.00	60,476.06	3,802.93		64,278.99
3200	Continuation Schools	3,981,352.82	928,675.84	4,910,028.66	308,758.27		5,218,786.93
3300	Independent Study Centers	2,112,662.12	553,705.99	2,666,368.11	167,669.74		2,834,037.85
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	440,628.84	0.00	440,628.84	27,708.15		468,336.99
4110	Regular Education, Adult	2,877,174.67	388,326.93	3,265,501.60	205,345.16		3,470,846.76
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	307,219.77	0.00	307,219.77	19,318.96		326,538.73
4760	Bilingual	767,269.65	0.00	767,269.65	48,248.36		815,518.01
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	23,121,466.58	4,862,432.03	27,983,898.61	1,759,716.85		29,743,615.46
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	659,061.35	0.00	659,061.35	41,443.88		700,505.23
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	100,017.19	0.00	100,017.19	6,289.40		106,306.59
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					19,549.34	19,549.34
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					96,201.03	96,201.03
----	Other Outgo					4,294,977.44	4,294,977.44
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		413,269.47	413,269.47	221,737.79		635,007.26
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(172,766.82)		(172,766.82)
----	Total General Fund and Charter Schools Funds Expenditures	107,390,884.90	37,878,032.25	145,268,917.15	9,157,956.39	4,410,727.81	158,837,601.35

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Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	70,226,257.64	0.00	0.00	0.00	0.00	0.00	2,737,298.21			0.00	0.00	72,963,555.85
3100	Alternative Schools	60,476.06	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	60,476.06
3200	Continuation Schools	2,764,464.75	0.00	50,223.25	662,855.22	430,761.67	0.00	13,475.77			59,572.16	0.00	3,981,352.82
3300	Independent Study Centers	1,779,558.61	2,744.17	2,540.21	211,360.31	113,182.28	3,276.54	0.00			0.00	0.00	2,112,662.12
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	324,244.82	11,009.10	0.00	235.41	105,139.51	0.00	0.00			0.00	0.00	440,628.84
4110	Regular Education, Adult	1,977,294.84	7,379.37	0.00	508,461.95	330,547.80	0.00	0.00			53,490.71	0.00	2,877,174.67
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	307,219.77	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	307,219.77
4760	Bilingual	159,970.97	173,041.62	57,351.42	521.28	376,384.36	0.00	0.00			0.00	0.00	767,269.65
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	20,297,695.93	866,687.50	0.00	305,937.19	1,567,860.49	83,285.47	0.00			0.00	0.00	23,121,466.58
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	191,783.03	211,772.60	12,464.64	0.00	234,012.33	5,250.00	0.00	0.00	3,778.75	0.00	0.00	659,061.35
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		100,017.19	0.00	0.00	0.00	100,017.19
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		98,088,966.42	1,272,634.36	122,579.52	1,689,371.36	3,157,888.44	91,812.01	2,750,773.98	100,017.19	3,778.75	113,062.87	0.00	107,390,884.90

* Functions 7100-7199 for goals 8100 and 8500

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Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalentents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	18,078,202.08	11,304,495.70	1,348,924.21	30,731,621.99
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	694,634.19	234,041.65	0.00	928,675.84
3300	Independent Study Centers	514,723.94	38,982.05	0.00	553,705.99
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	388,326.93	0.00	388,326.93
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,591,258.75	1,271,173.28	0.00	4,862,432.03
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		413,269.47		413,269.47
Total Allocated Support Costs		22,878,818.96	13,650,289.08	1,348,924.21	37,878,032.25

Unaudited Actuals
2014-15
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	864,929.35
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	40,525.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,924,152.72
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,501,116.14
5 Total Central Administration Costs in General Fund and Charter Schools Funds	9,330,723.21
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	107,390,884.90
2 Total Allocated Costs (from Form PCR, Column 2, Total)	37,878,032.25
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	145,268,917.15
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,112,915.86
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	3,112,915.86
D. Total Direct Charged and Allocated Costs (B3 + C5)	148,381,833.01
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.29%

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Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	19,549.34				19,549.34
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			96,201.03		96,201.03
Other Outgo (Objects 1000-7999)				4,294,977.44	4,294,977.44
Total Other Costs	19,549.34	0.00	96,201.03	4,294,977.44	4,410,727.81