

CASH FLOW ANALYSIS: METHODOLOGY AND ASSUMPTIONS

- 2015-2016 school year, General Fund
- Revenue comparison between District-run and Charter
- Expenditure breakdown for District-run only
 - Charter schools report by “object” code such as salaries, benefits, supplies, etc.
 - Charters don’t use SBBPA, Discretionary, Non-Discretionary, etc.
- Illustrative example only to enhance understanding
 - Not fully inclusive of all revenue and expenditures:
 - Fundraising, donations, fees
 - ECE Tuition, Medicaid
 - Extended Service Severance, Tuition Reimbursement, Mobile relocation, etc.

FY 2015-2016 Per Pupil Revenue: District-Run vs Charter School

ILLUSTRATIVE EXAMPLE ONLY

Revenue	District-Run Per Pupil Amount	Charter School Per Pupil Amount
Per Pupil Revenue	\$ 7,050	\$ 7,050
Mill Levy Override	555	555
Capital Construction Grant	-	258
Specific Ownership Tax Out-of-Formula	173	-
Bond Debt Service	1,170	-
Charter Purchased Service	95	-
Total Revenue Per Pupil	\$ 9,043	\$ 7,863

FY 2015-2016 Per Pupil Expense: District-Run Only

ILLUSTRATIVE EXAMPLE ONLY

Expenditures	District-Run	
	Per Pupil Amount	Percent of Total Expense
<i>Direct School Expenditures</i>		
SBBPA	\$ 3,738	47.7%
Mill Levy (SBB Allocation)	60	0.8%
Discretionary (Site Based Allocation)	531	6.8%
Non-Discretionary (SBB Allocation)	1,249	15.9%
Alternative School Allocation	117	1.5%
Utilities	197	2.5%
Department Head Pay	8	0.1%
<i>Total Direct School Expenditures</i>	5,899	75.3%

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Expenditures	District-Run	
	Per Pupil Amount	Percent of Total Expense
<i>School Support Expenditures</i>		
Non-SBB Special Education	408	5.2%
Transportation (General Fund portion)	277	3.5%
Operations and Maintenance	181	2.3%
Personalized Learning (non-SPED)	108	1.4%
Athletics and Activities	114	1.5%
Professional Development and World Class Education	83	1.1%
Security	53	0.7%
Internet and Phone Service	45	0.6%
Post Secondary Education	30	0.4%
Planning and Construction	25	0.3%
Assessment	23	0.3%
Classroom Applications Licensing and Support	6	0.1%
<i>Total School Support Expenditures</i>	1,353	17.3%

ILLUSTRATIVE EXAMPLE ONLY

	District-Run	
	Per Pupil Amount	Percent of Total Expense
Central Expenditures		
Information Technology	118	1.5%
Risk Management	91	1.2%
Business Services	80	1.0%
Human Resources	73	0.9%
Workday, Infinite Campus and Other Systems Licensing and Support	51	0.6%
Firewall, Servers, Other Operations Licensing and Support and Data Center	34	0.4%
School Leadership	33	0.4%
Communications	23	0.3%
Legal	23	0.3%
Choice Office and Home Education Partnership	21	0.3%
Sick Leave Severance	13	0.2%
Superintendent	11	0.1%
Board of Education	9	0.1%
Total Central Expenditures	580	7.4%
Bond Debt Service	1,170	
Certificate of Participation Lease Service Transfer	37	
Total Expenditures Per Pupil	\$ 9,040	

Charter School Expenditures include \$351 per pupil for charter purchased services (on average)

District-Run Expenditures Per Pupil

