

# Shelton School District Budget Guide

2015-16

SHELTON SCHOOL DISTRICT #309  
Shelton, Washington

**TABLE OF CONTENTS**

<b>I.</b>	<b>Introduction . . . . .</b>	<b>2</b>
<b>II.</b>	<b>Fund Accounting . . . . .</b>	<b>3</b>
	General Fund.....	3
	Associated Student Body Fund.....	4
	Debt Service Fund . . . . .	4
	Capital Projects Fund.....	4
	Transportation Vehicle Fund.....	5
<b>III.</b>	<b>The 2015-16 General Fund Budget. . . . .</b>	<b>6</b>
	Sources of Revenue.....	6
	Expenditures.....	8
	By Object.....	8
	By Program.....	10
	By Activity.....	14
<b>IV.</b>	<b>Enrollment . . . . .</b>	<b>19</b>
<b>V.</b>	<b>Staffing . . . . .</b>	<b>20</b>
<b>VI.</b>	<b>Fund Balance History . . . . .</b>	<b>20</b>

## I. INTRODUCTION

The purpose of this document is to introduce the reader to the budgetary process and provide an explanation of the district's annual budget.

All school districts in the state of Washington are required by law to prepare, submit and adopt an annual budget in a format prescribed by the Office of the Superintendent of Public Instruction (OSPI) i.e., the F-195 Budget Document. The budget year runs from September 1 of the current year through August 31 of the subsequent year. School district budgets use a fund accounting structure and unique revenue and expenditure classifications.

The Shelton School District schedules the annual budget to be reviewed and adopted by its Board of Directors during their regularly scheduled board meetings in August of each year. Since this district is classified as a "first class" district (2,000+ student enrollment), the budget **must** be adopted by August 31<sup>st</sup> of each year. A formal public hearing is held as part of the adoption process.

Pertinent data from the proposed 2015-16 budget is presented in this guide, with emphasis directed to the General Fund wherein the educational programs of the district are budgeted.

## II. FUND ACCOUNTING

A Fund is a set of self-balancing accounts which are segregated for the purpose of carrying on specific activities. Because the District receives financial resources that may be used only in accordance with restrictions established by law or by agreement with donors or grantors the fund accounting system is employed.

Described below are the five basic funds used by the District. Four of these funds are to be used for very specific purposes and the other, the General Fund, is for the daily operations of the District that are directly and indirectly associated with the education of students. The funds are:

GENERAL FUND	Daily Operations of the school district
ASSOCIATED STUDENT BODY	Extracurricular student activities
DEBT SERVICE	Principal & interest payments on voted and non-voted bonds
CAPITAL PROJECTS	Facility construction & major improvements of facilities, purchase of land
TRANSPORTATION VEHICLE	Purchase of Buses, Major Repair of Buses approved By OSPI

### GENERAL FUND

The General Fund (GF) accounts for all cash and resources except those required to be accounted for in other funds. This fund provides for the ordinary operations of the school district, including all programs of instruction for students, maintenance of plant and facilities, administration of the district, food services and pupil transportation. The General Fund cannot be used for those purposes for which special funds have been established except under special rules which apply to Associated Student Body and Capital Projects Fund expenditures. A more complete summary of the General Fund begins in Section III of this guide.

<u>2015-16 Budget Summary :</u>	GF Revenue	\$ 52,050,358
	GF Expenditure	\$ 51,168,191

### ASSOCIATED STUDENT BODY FUND

The Associated Student Body Fund (ASB) is financed by student body fees, activity gate receipts, donations and other approved student body fund raising activities. The ASB Fund is under the control, supervision and approval of the Board of Directors. One of the objectives of the ASB is to promote the self-government of associated student bodies. The funds held in the ASB are for the interscholastic and co-curricular benefit of students. The students, with adult supervision, administer the various associated student body programs. This district only has ASB organizations at the secondary level – CHOICE High School, Olympic Middle School, Oakland Bay Junior High, and Shelton High School.

<u>2015-16 Budget Summary:</u>	ASB Revenue	\$ 656,855
	ASB Expenditure	\$ 586,377

Individual ASB budget(s) are prepared and approved at the school level and are consolidated in the District budget process and presented as a single ASB budget.

**DEBT SERVICE FUND**

The law provides that a Debt Service Fund (DSF) be established in the county treasury for the payment of principal, interest and expenditures related to the redemption of outstanding bonds. Provision must be made annually for the making of a levy sufficient to meet payments of principal, interest and related expenditures for voted debt. Levy moneys collected are held by the County Treasurer in authorized interest earning accounts and/or securities until bond maturity or interest payment dates. On scheduled payment dates the Treasurer transfers the principal and interest due to the designated bond fiscal agents for remittance to the bondholders.

<u>2015-16 Budget Summary:</u>	DSF Revenue	\$ 3,121,569
	DSF Expenditure	\$ 3,046,038

**CAPITAL PROJECTS FUND**

The Capital Projects Fund (CPF) includes all moneys and resources for construction projects, the acquisition of land or existing buildings, construction of buildings, certain purchases of new equipment, conducting energy audits, and making capital improvements which are cost effective as determined by energy audits, and remodeling of buildings. The major replacement of roofs, flooring and service systems are also included in the CPF. The Capital Projects Fund is usually financed from the proceeds of the sale of bonds, state matching funds, special levies, growth impact fees and investment earnings.

<u>2015-16 Budget Summary :</u>	CP Revenue	\$ 0
	CP Expense	\$ 0

**TRANSPORTATION VEHICLE FUND**

The Transportation Vehicle Fund (TVF) accounts for pupil transportation equipment, primarily the purchase and major overhaul of school buses. Funding for this equipment is through state funding formula for depreciation on the existing fleet, operating transfers and special levy authorization. In contrast, the cost of **operating** the pupil transportation system is a General Fund expenditure.

<u>2015-16 Budget Summary:</u>	TVF Revenue	\$	452,990
	TVF Expenditure	\$	507,000

---

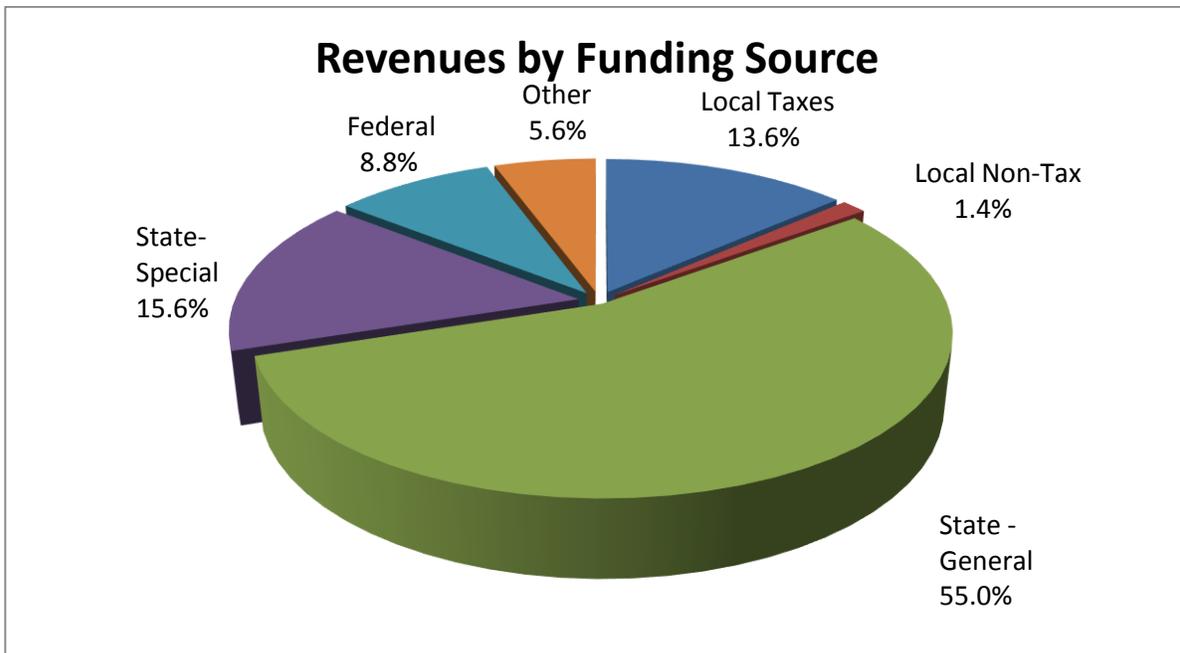
### III. The 2015-16 GENERAL FUND BUDGET

When discussing the budget, it is the General Fund that most people are interested in as it has the most direct impact on the daily activity of the District’s students and staff.

#### SOURCES of REVENUE

The revenues estimated to be available for 2015-16 General Fund operations are received from the following sources:

General Fund Revenue Budget		
Local Taxes	\$ 7,067,863	13.6%
Local Non-Tax	729,320	1.4%
State - General Purpose	28,651,678	55.0%
State - Special Purpose	8,097,970	15.6%
Federal	4,571,145	8.8%
Other (Districts,Grants,Financing)	2,932,382	5.6%
<b>Total</b>	<b>\$ 52,050,358</b>	<b>100.0%</b>



While all funding sources are important to the operation of the District's programs, state funding is the largest single funding source. It should be emphasized these revenue figures are budgeted estimates; factors which might impact these estimates would include student enrollment variations, revisions in state funding, changes in federal funding, grant awards, etc.

The Accounting Manual provides the following revenue classifications:

**Local Taxes** - Includes collection of voter approved educational programs and operations levy and timber excise tax from the Department of Revenue.

**Local Non Tax** - Includes funds from the sale of material and goods, fines, summer school, food service sales, investment earnings, facility use fees, e-rate, and donations.

**State, General Purpose** - Includes the formula driven apportionment for support of basic education, special education, local effort assistance (LEA), class size reduction, and state forest funds.

**State, Special Purpose** – Includes the allocation for Learning Assistance Program, handicapped children, transitional bilingual, highly capable, food service, transportation, juvenile detention program, national board certification, transportation operations. These revenues are also typically a formula driven allocation.

**Federal, General Purpose** - This category includes revenue from the distribution of federal forest fees. These amounts are equalized in the state distribution formula for the basic education allocation.

**Federal, Special Purpose** - This category includes funds to provide supplemental services to all eligible special education students, Vocational Education (Carl Perkins), Title 1, Title II (School Improvement), Title III (Limited English), Indian Education program, Rural Low Income, Gear Up, Medicaid Match and other federal grants. USDA food commodities are also recorded in this category.

**Revenue from Other Districts** - Includes non-high payments from the districts that do not have high schools and their high school students are served by Shelton School District. It also includes payments from the districts that are part of the Special Services Co-op and the Transportation Co-op.

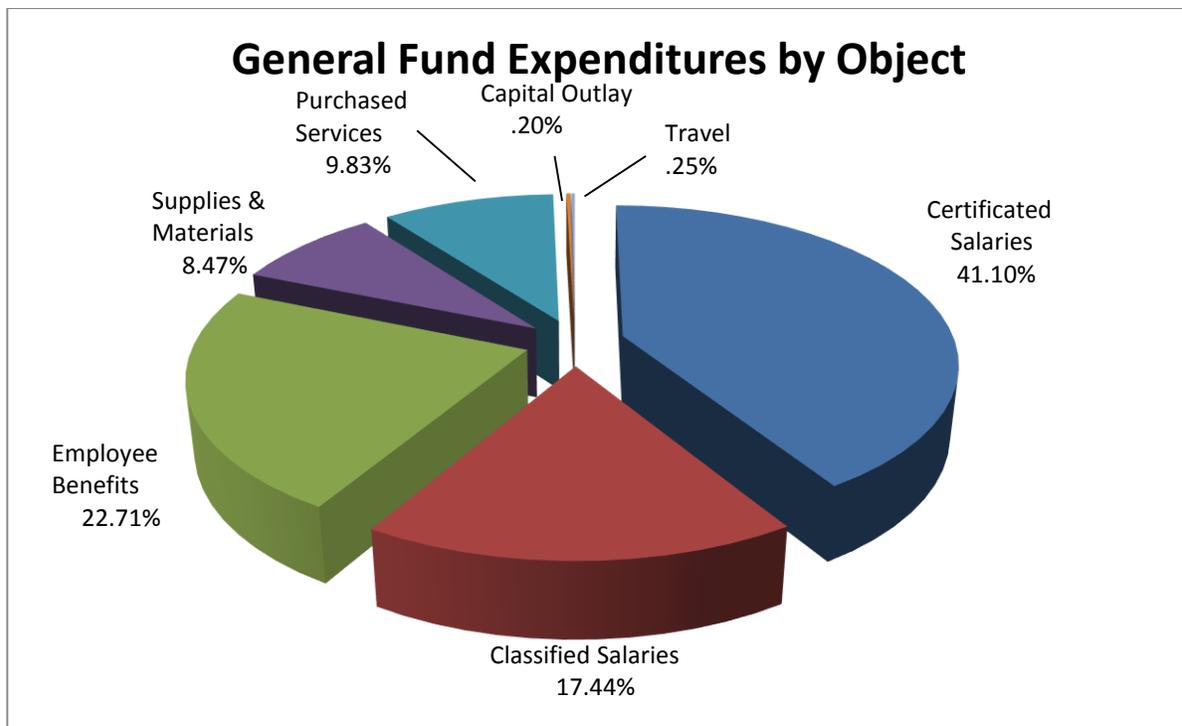
**Revenue from Other Entities** - Revenues from agencies other than the Office of the Superintendent of Public Instruction, federal government and other school districts.

**Other Financing Sources** - Sale of equipment (surplus sales) and long-term financing.

## **PROPOSED EXPENDITURES**

General Fund Expenditures for 2015-16 are budgeted to be \$51,168,191.

General Fund Expenditures by Object		
Certificated Salaries	21,031,298	41.10%
Classified Salaries	8,923,734	17.44%
Employee Benefits	11,618,175	22.71%
Supplies & Materials	4,331,621	8.47%
Purchased Services	5,031,595	9.83%
Travel	128,688	0.25%
Capital Outlay	103,080	0.20%
<b>Total</b>	<b>\$51,168,191</b>	<b>100.00%</b>

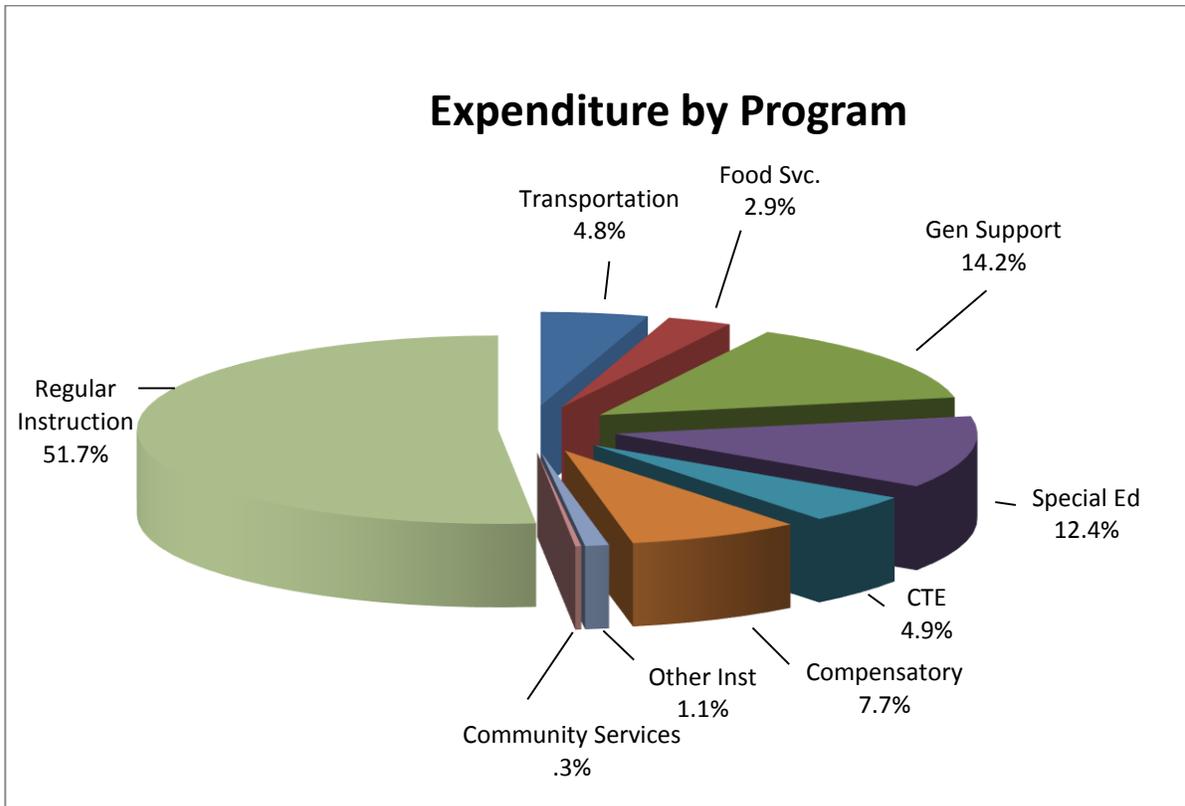


- **Certificated Salaries** -- compensation, including substitutes and extended contracts of personnel covered by continuing contract law. (Primarily teachers and schools building administrators).

- **Classified Salaries** - compensation of employees other than those meeting the criteria of a certificated employee. Included would be supervisory, professional, technical, skilled, secretarial, clerical, grounds, food service, transportation employees, and extra-curricular stipends.
- **Benefits** - is used to record all employer paid benefits. Included are Social Security and Medicare, health care benefits, Health Care Authority, Labor and Industries, unemployment and state retirement.
- **Supplies, Instructional Resources, and Non-Capitalized Items** - This object is used to record expenditures for supplies, instructional materials, and non-capitalized items. Supplies are expendable items that are consumed in use. Instructional materials are those materials used to instruct students in skills or knowledge in the classroom and/or in learning resource environments (libraries). Non-capitalized items are items of equipment that are not reported as "capital outlay" or that have a useful life of less than one year and/or have an acquisition cost that is less than \$5000.
- **Purchased Services** - compensation for services rendered to the school district, with the exception of travel, by independent contractors or service providers and by persons who are not employees. The payment may include labor together with materials provided by the person performing the service. Examples are insurance, utilities, consultants, attorneys, auditors, repair services, rentals, and printing.
- **Travel** - expenditures for district related travel including fares, meals, lodging, mileage reimbursement and other expenditures necessitated by travel.
- **Capital Outlay** -are for items having an extended life of more than a year and have an acquisition cost beyond \$5,000. This would include pieces of equipment such as tractors, vehicles, etc. or improvements to buildings and grounds infrastructure.

### **Expenditure by Program**

Within each of the following programs, expenditures are classified by the Object of Expenditure as outlined in the following section.



For expenditure classification the Accounting Manual defines a ‘program’ as a plan of activities to accomplish a set of objectives. Shelton budgets, records and reports expenditures in twenty-four of these pre-defined programs summarized as follows:

### **Regular (Basic) Instruction**

#### **Program 01 – Basic Education**

Expenditures budgeted here are to provide free appropriate kindergarten through 12<sup>th</sup> grade public education to pupils. Basic Instruction is the largest program in the General Fund Budget with budgeted expenditures for the 2015-16 fiscal year of \$25,937,613.

#### **Program 02 - Basic Education – Alternative Learning Experience**

Expenditures budgeted here are for providing basic education to those students that are enrolled in an Alternative Learning Experience such as Parent Home Partnership and Contract Based Experience. The 2015-16 budgeted expenditures are \$303,606.

#### **Program 03 - Basic Education — Dropout Reengagement**

Expenditures providing basic education to students, claimed for state

apportionment under the provision of ESSHB 1418, for a statewide dropout reengagement system to provide appropriate educational opportunities and access to services for students age sixteen to twenty-one who have dropped out of high school or are not accumulating sufficient credits to reasonably complete a high school diploma in a public school before the age of twenty-one. The 2015-16 budgeted expenditures are \$200,000.

### **Special Education Instruction**

#### **Program 21 – Special Education – State**

Covers the state and local direct costs for providing special education and related services for eligible special education children with budgeted expenditures of \$ 5,400,300.

#### **Program 22 – Special Education – Infants and Toddlers – State**

Records expenditures for providing early intervention services to all children with disabilities from birth through age two. Program expenditures are budgeted at \$145,791.

#### **Program 24 – Special Education – Federal**

Records expenditures from federal grants to assist in providing required supplemental services for students with disabilities. Program expenditures are budgeted at \$795,543.

### **Vocational Education Instruction**

#### **Program 31 - Vocational – Basic – State**

Records expenditures for work skills programs that have been approved for funding by OSPI. Vocational work skills include, but are not limited to, family and consumer sciences, business, marketing, agriculture, health, trade and industrial, technology, and career education in both high schools and the junior high. Program expenditures are budgeted at \$2,275,556.

#### **Program 34 – Middle School Career and Technical Education – State**

Records expenditures for OSPI approved programs for 8<sup>th</sup> grade students. Program expenditures are budgeted at \$186,973.

#### **Program 38 - Vocational – Federal**

Records expenditures from federal grants for secondary Career and Tech Education programs. Program expenditures are budgeted at \$47,625.

### **Compensatory Education Instruction**

#### **Program 51 – ESEA Disadvantaged – Federal**

Title 1 and other various federal programs that assist districts in providing services to educationally deprived children living in low-income areas. McKinney-Vento

Homeless Assistance is also located in this program. Title IA is the largest grant/allocation in this group. Program expenditures are budgeted at \$1,213,000.

**Program 52 - Other Title Grants Under ESEA – Federal**

These are federal grants designed to assist school districts in improving the quality of education. This includes Title II and Rural Low Income grant. Expenditures are budgeted at \$ 332,267.

**Program 55 – Learning Assistance Program – State**

State funded program that records assistance to students who are deficient in basic skills achievement in reading, mathematics, and language arts. Program expenditures are budgeted at \$1,286,059.

**Program 56 – State Institutions, Center, and Homes – Delinquent**

State Juvenile Detention program, records the costs of providing an educational program to youth who are incarcerated for a temporary period. Program expenditures are budgeted at \$111,187.

**Program 58 – Special and Pilot Programs – State**

Records expenditures of state funded special and pilot programs as defined by the state legislature. Included are some truancy funding, collection of evidence, and National Board Certification. Program expenditures are budgeted at \$321,734.

**Program 64 - Limited English Proficiency – Federal**

Federal grant to assist school districts in developing and providing services to children with limited proficiency in understanding, speaking, reading, and/or writing English. Total budgeted expenditures are \$66,738.

**Program 65 – Transitional Bilingual – State**

State funding that records expenditures for supplemental services for the benefit of students in the bilingual education program in the district. Under this program, an eligible student is one whose primary language is not English and whose English language skills are significantly deficient or absent. Program expenditures are budgeted at \$538,929.

**Program 68 – Indian Education – Federal**

Federal assistance to develop and carry out programs designed to meet the unique educational and culturally related academic needs of Indian pupils in public schools. Total expenditures budgeted are \$71,405.

**Other Instructional Programs**

**Program 73 – Summer School**

Record expenditures for summer school programs. Program expenditures are budgeted at \$61,000.

**Program 74 – Highly Capable**

Record expenditures for supplemental services for the benefit of highly capable pupils. Program expenditures are budgeted at \$41,326.

**Program 79 – Instructional Programs – Other**

Record expenditures that are not directly identifiable with specific other instructional programs. Included in this category are Medicaid Match, Gear Up, E-Rate, Tech Prep program. Expenditures are budgeted at \$ 444,017.

**Community Services****Program 89 - Other Community Services**

This program is where expenditures are recorded for the operation of the pool, auditorium, public relations, such as Community Link, etc. The district transfers costs for vehicles other than the district's school buses from Program 99 into this program. Total budgeted expenditures are \$137,196.

**Support Services****Program 97 – District wide Support Services**

Record shared expenditures related to operations of the school district as a whole rather than any particular program. It includes the activities of the Superintendent's office, Board of Directors, human resources, business office, maintenance department, technology department, etc. Specific examples of expenditures include custodian's salaries, utility bills, insurance costs, school resource officer, fiscal/human resources software, maintenance of facilities, computer purchases, etc. Program expenditures are budgeted at \$7,301,486.

**Program 98 – School Food Services**

Record the costs of operating the district's food service operations. Program expenditures are budgeted at \$1,486,717. It is the district's goal to hold direct program costs to an amount equal to receipts from federal and state sources, USDA food commodities, plus lunch charges.

**Program 99 – Pupil Transportation**

Record expenditures for transporting pupils to and from school, including between locations in the district, during the school year. Total program expenditures for both operations are budgeted at \$2,462,123. The Mason County Transportation Cooperative (MCTC) consists of memberships and shared costs by Southside and Pioneer school districts. The coop operations are primarily for the maintenance of buses, purchase of fuel, and some routing and reporting processes. All districts pay their own driver costs. Other transporting of students and nonstudents may be initially charged to this program and then transferred to other programs as appropriate.

**Expenditures by Activity**

Expenditures are further classified by Activity. This is a category that specifically describes a function for which the school district is responsible, such as supervision, teaching, insurance, etc. The overall result is that when you combine all the various segments - program, activity, object -- into the account code structure you can examine the budget in a variety of ways.

## **10 Administration**

This series consists of those activities related to the general direction, regulation, and control of the affairs of the school district that are organization-wide.

11 Board of Directors-Includes such items as board memberships, audits, elections, superintendent search, legal services, and judgments not covered by insurance, census.

12 Superintendent's Office-Relates to district wide administrative responsibility consisting of general administration, superintendent's office and public information.

13 Business Office-Consists of financial and accounting operations of the district. Includes district wide research and planning for budgeting, accounting, bookkeeping and statistical services, business administration, fiscal control, purchasing and payroll.

14 Human Resources-Consists of the personnel recruitment and placement activities of the district. This would include employment services, classification and compensation, human resources information systems, labor relations and recruitment.

15 Public Relations-Consists of preparation necessary to disseminate educational and administrative information to parents, students, staff, and the general public through direct mailing, news media, web sites, etc.

## **20 Instruction**

This series consists of activities dealing directly with or aiding in the teaching of students or improving the quality of teaching, such as professional development. It includes the activities of teachers, principals, consultants, supervisors of instruction, attendance services, guidance and counseling, psychological and speech services, health services and social services. Direct charging to specific programs is done if the expenditures can be identified as applying to a specific program.

21 Supervision-This activity is used to record expenditures for overall leadership for instructional program. Included are expenses for staff

members providing supervision, coordination, evaluation, and development in instruction, instructional materials and pupil services programs.

22 Learning Resources-Include the part of the instructional program that provides services and materials specifically designed to improve learning through the use of instructional/educational aids. Learning resource materials include books, film, video, pictures, charts, models and other materials for aiding instruction.

23 Principal's Office-Includes the management and coordination of a school unit. Includes the implementation of administrative policies, assignment of duties to staff members, administration of the instructional program, evaluation of the efficiency of staff members, supervision of the maintenance and operation workers as their work may affect the school unit's program, management of records.

24 Guidance and Counseling-Includes activities involved in aiding pupils to assess and understand their abilities, aptitudes, interests, environmental factors and educational needs through activities such as student assessment.

25 Pupil Management and Safety-Included in this activity would be expenses for hall monitors, crossing guards, bus aides, playground aides and pupil security.

26 Health/Related Services-Includes services in the field of physical and mental health. Included are nurses, social workers, occupational and physical therapists, psychologists, language pathologists and audiometrists.

27 Teaching-Included are expenses for teachers, para educators, classroom supplies and training teachers.

28 Extra Curricular-This activity is used to record expenses directly related to student activities such as coaching, class or student activity advising, supervision of student body fund accounting and related activities. It also includes transportation expenditures for interscholastic athletics and activities not recorded in the ASB fund.

### **30 Instructional Support**

This category is used to record expenditures that are incurred in support of the district's educational programs.

31 Instructional Professional Development – Includes activities as in-service training, workshops, conferences, and other activities related to the ongoing growth and development of personnel.

32 Instructional Technology – Includes expenditures relating to costs of computers and related equipment that is based in the school. Salary and

benefit costs for staff members that support instructional technology may be charged to this activity.

33 Curriculum - Includes costs relating to the development and implementation of curriculum for the district. Curriculum has two meanings. The first is all of the subjects and course offerings within a district, the second is all of the textbooks, electronic resources and other instructional materials that are associated with a particular course offering. Technology used to deliver curriculum cannot be charged here.

## **40 School Food Services**

This category is used to record operating expenses for nutrition services provided in connection with regular school activities.

41 Supervision-Includes the expenditures for supervision of the school food services program.

42 Food-Includes the cost of all food used in connection with the regular food services program including freight, delivery and storage expenses.

44 Operations-Includes the direct expenses for preparing and serving breakfast and lunch in connection with school activities.

49 Transfers-Used exclusively for transferring expenditures for special events, feeding approved day care children and other feeding operations not chargeable to Program 98.

## **50 Pupil Transportation**

This series is charged with expenditures related to the conveyance of pupils. Charges relating to the purchase and rebuilding of buses must be charged to the Transportation Vehicle Fund.

51 Supervision-Include the expenses for managing, directing and supervising the transportation program. Services might include routings, schedules, supervision of vehicle operations and maintenance, dispatching and training pupil transportation staff.

52 Operations-The direct operating expenses for buses are charged here. Include salary for bus drivers and medical exams for drivers as well as fuel.

53 Maintenance-The cost of maintaining transportation vehicles such as mechanical repair, painting, cleaning, greasing and preventive maintenance are included in this category.

56 Insurance-The cost of insurance for pupil transportation vehicles is charged here. Types of insurance include liability, property damage, collision, fire and theft damage.

59 Transfers-Expenses here include pupil field trips charged to another program.

## **60 Maintenance and Operations**

This series consists of activities concerned with keeping the physical plant open, comfortable and safe for use and grounds, buildings and equipment in efficient working condition.

61 Supervision-Supervisory personnel and their clerical assistants are included in this activity.

62 Grounds Maintenance-The cost of routine care of grounds including all related supplies and materials.

63 Operations of Buildings-Includes the cost of custodians and HVAC personnel who maintain buildings and the supplies and equipment related to those activities.

64 Maintenance-Includes the upkeep of property and equipment necessary to realize the originally anticipated useful life of a building.

65 Utilities-All expenses for water, electricity, sewer, gas, oil, recycle, garbage disposal, telecommunications services are included in this activity.

67 Building and Property Security – Includes services designed to protect buildings and other property of the district from unlawful entry, vandalism, and burglary.

68 Insurance-Property, employee, liability insurance is included here. Insurance for buses is included in activity 56

## **70 Other Services**

This series includes those services of information systems, printing (if there is a in house print shop) warehousing and distribution, and motor pool activities.

72 Information Services-Includes all expenses concerned with the operation of a recognized organizational unit that administers the district's information system such as data processing and storage. Also includes the operation of the district's network including, but not limited to, server equipment, technology staff, maintenance costs and agreements, internet connection

fees, operating systems and managing system software, content filtering, and network security.

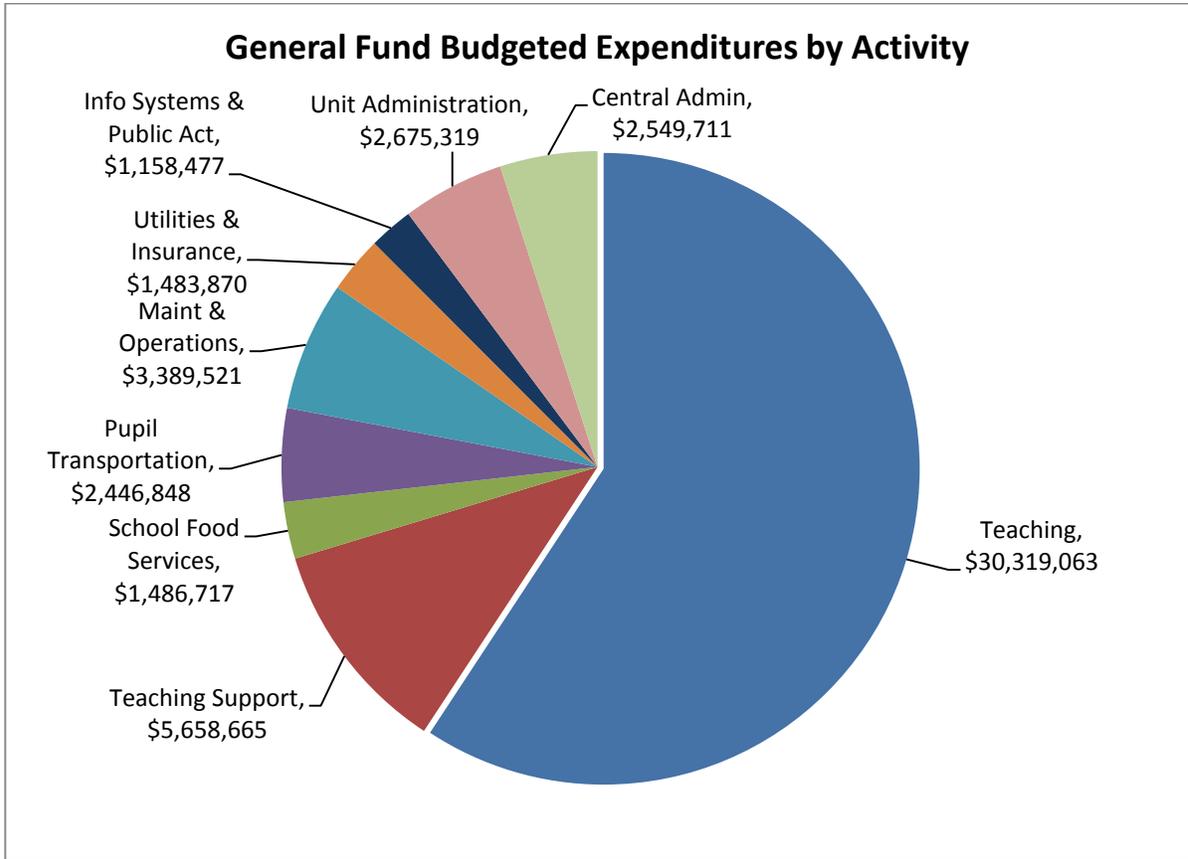
75 Motor Pool-This activity is used for accumulating motor pool expenses for allocation to using departments. Included would be district maintenance vehicles, delivery trucks and vans.

## 90 Public Activities

91 Public Activities-Includes expenses for operating community service programs that are not charged to other specific activities, such as the swimming pool and auditorium.

---

<b>Budgeted Expenditures by Activity</b>	
Teaching	\$30,319,063
Teaching Support	\$5,658,665
School Food Services	\$1,486,717
Pupil Transportation	\$2,446,848
Maintenance & Operations	\$3,389,521
Utilities & Insurance	\$1,483,870
Info Systems & Public Act	\$1,158,477
Unit Administration	\$2,675,319
Central Administration	<u>\$2,549,711</u>
	\$51,168,191



## IV. ENROLLMENT

Student enrollment is central to the methodology by which state funding is generated and apportioned to local districts. Most funding formulas use a full time equivalent student (FTE) concept. Funding for instructional and support staffing, certain non-employee related costs, categorical funding, and transportation all use actual reported FTE enrollment in some manner to calculate funding.

### Average Annual FTE Enrollment - Shelton School District

	Actual <u>11-12</u>	Actual <u>12-13</u>	Actual <u>13-14</u>	Actual <u>14-15</u>	Budget <u>15-16</u>
K-12 FTE	3895	3898	3975	4027	4045
Running Start	57	57	60	60	50
CTE	379	393	405	419	410
Special Ed	705	675	695	710	662
Bilingual	339	364	391	457	514
Dropout Reengagement				31	45

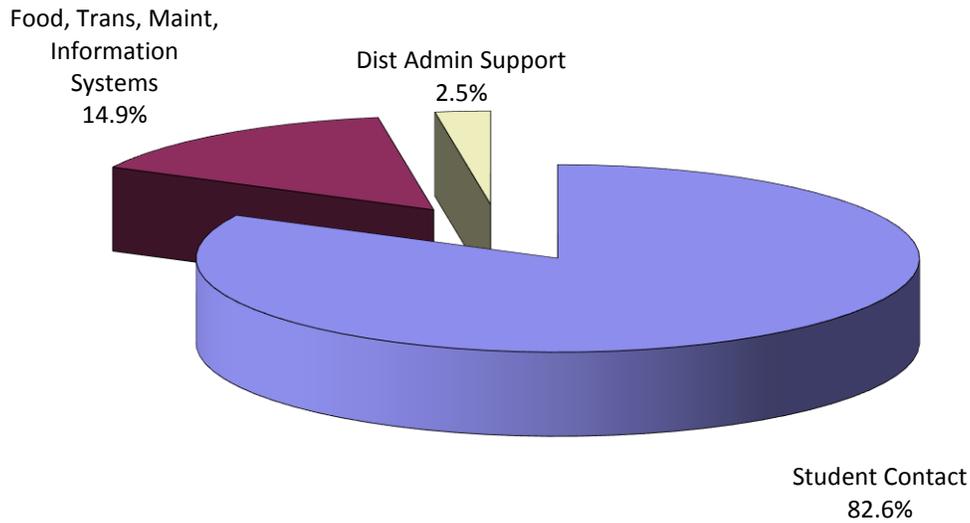
## V. STAFFING

As presented in Section III in the analysis of Expenditure by Object, 81.2% of the General Fund Budget is directed towards employee salaries and benefits. For 2015-16 the staffing by Activity is as follows:

Activity	Cert	Classified	Total
Teaching	254.19	74.64	328.83
Learning Resources	4	1.48	5.48
Guidance & Counseling	11.1	3.23	14.33
Pupil Management/Safety	1.3	12.66	13.96
Health Services	11.2	2.06	13.26
Instructional Supervision	5.5	4.18	9.64
Athletics	1.0	0.84	1.84
Instructional Prof Develop	0.8		0.8
Instructional Technology		5.60	5.6
Principal's Office	<u>13.6</u>	<u>13.79</u>	<u>27.39</u>
Student Contact	302.65	118.48	421.13
Food Services		11.29	11.3
Student transportation		25.20	25.2
Maintenance & Grounds		36.50	36.5
Information Systems		<u>3.30</u>	<u>3.3</u>
Other Support Activities	0.00	76.29	76.29
Superintendent's Office	2.00	1.25	3.25
Business Office		4.75	4.75
Human Resources		3.25	3.25
Other-Pool, Aud,		<u>1.34</u>	<u>1.34</u>
District Wide Admin Support	2.00	10.59	12.59
<b>Total Staffing</b>	304.65	205.36	510.01

The District has committed its human resources to student contact. This first highlighted section represents 421.13 FTE, 82.6% of the total staff, who are assigned to activities with direct student contact. Another 76.29 FTE staff, 14.9%, assigned to Food Service, Transportation, Maintenance and Information Systems has indirect daily student contact. The remaining 12.59 FTE staff, 2.5%, serve in the district-wide administrative support functions and community activities.

## Total District Staffing



## VI. FUND BALANCE HISTORY

### GENERAL FUND

	08-09	09-10	10-11	11-12	12-13	13-14
<b>September</b>	426,155	1,124,925	1,529,500	1,038,169	417,789	857,348
<b>October</b>	1,491,472	2,177,070	2,453,712	2,364,210	1,735,167	2,418,322
<b>November</b>	651,176	1,175,290	2,483,584	1,167,456	879,702	1,600,024
<b>December</b>	622,037	939,691	2,657,747	767,687	412,533	1,537,104
<b>January</b>	83,817	838,270	1,779,161	596,616	438,340	1,922,496
<b>February</b>	168,721	451,586	1,285,752	389,232	245,669	1,469,981
<b>March</b>	441,899	496,989	967,851	555,967	242,117	1,837,397
<b>April</b>	2,107,938	2,360,734	3,112,426	2,468,836	2,421,282	4,574,658
<b>May</b>	1,931,798	2,528,942	2,720,837	1,984,780	2,198,335	4,354,262
<b>June</b>	792,861	1,916,304	951,867	917,276	1,069,889	3,281,432
<b>July</b>	1,257,556	1,776,695	1,411,976	841,797	1,027,321	2,348,856
<b>August</b>	2,107,678	2,359,301	1,780,003	1,062,118	1,497,345	3,025,669
<b>Fund Balance</b>	4.94%	5.76%	4.17%	2.52%	3.62%	6.81%