

REPORT BY THE  
AUDITOR GENERAL  
OF CALIFORNIA

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**SPENDING OF EDUCATIONAL RESOURCES  
AT THE STATE AND LOCAL LEVELS  
JULY 1, 1981 THROUGH JUNE 30, 1986**

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OFFICE OF THE AUDITOR GENERAL

F-719

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STATE AND LOCAL LEVELS  
JULY 1, 1981 THROUGH JUNE 30, 1986

NOVEMBER 1987



Telephone:  
(916) 445-0255

STATE OF CALIFORNIA  
**Office of the Auditor General**

Thomas W. Hayes  
Auditor General

660 J STREET, SUITE 300  
SACRAMENTO, CA 95814

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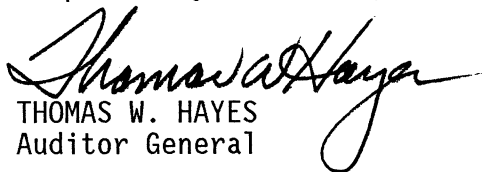
F-719

Honorable Art Agnos, Chairman  
Members, Joint Legislative  
Audit Committee  
State Capitol, Room 3151  
Sacramento, California 95814

Dear Mr. Chairman and Members:

The Office of the Auditor General presents its report concerning the spending of educational resources at state and local levels for the five-year period from July 1, 1981, through June 30, 1986. The report indicates that the spending patterns of school districts changed slightly while the total expenses of the school districts increased over the five years. In addition, the report indicates that the State Department of Education's operating expenses have increased at a lower rate than its total education expenses.

Respectfully submitted,

  
THOMAS W. HAYES  
Auditor General

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## SUMMARY

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### RESULTS IN BRIEF

State support for kindergarten through grade twelve (K-12) education has increased from \$8.3 billion to \$12.2 billion (10.2 percent annually) between fiscal year 1981-82 and fiscal year 1985-86. Support for K-12 education from other sources increased from \$3.2 billion to \$4.2 billion (6.8 percent annually) during this time period. During our review, we noted that this money was spent in the following ways at the 121 school districts that we analyzed:

- Classroom expenses for items such as teachers' salaries, textbooks, and teaching equipment increased by \$1.3 billion, an annual increase of 8.8 percent. These expenses represented 58.4 percent of total school district expenses in 1981-82 and 59.6 percent of total school district expenses in 1985-86;
- School-site expenses for items such as maintenance, transportation, cafeteria, and library services increased by \$598 million, an annual increase of 6.8 percent; and
- District-office expenses for items such as administrators' salaries, legal fees, and office supplies increased by \$183 million, an annual increase of 11.1 percent, which was the highest rate of increase.

Operating expenses for the State Department of Education (department) that cover services such as administering the department, managing the education program, and operating the state special schools and State Library increased by \$21.9 million, an annual increase of 4.7 percent.

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## BACKGROUND

The State has a large public-school system that serves more than 4 million students in K-12. The K-12 education system is administered by the department, 58 county offices, and 1,028 school districts.

In addition to income from the State, school districts receive income from both the federal government and local governments. Since 1978, the State has become increasingly responsible for financing the operations of school districts.

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## PRINCIPAL FINDINGS

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### The Spending Patterns of School Districts for District Offices, School Sites, and Classrooms Changed Slightly While Total Expenses Increased Over Five Years

For district offices, school sites, and classrooms, in fiscal year 1981-82, the percentages of total resources spent were approximately 6.2 percent, 35.4 percent, and 58.4 percent, respectively. By fiscal year 1985-86, the percentages of resources spent on district-office, school-site, and classroom activities had changed to approximately 6.9 percent, 33.5 percent, and 59.6 percent, respectively. Between those years, spending for the district offices, school sites, and classrooms increased by \$183 million, \$598 million, and \$1.3 billion, respectively. The annualized increases for the district offices, school sites, and classrooms were 11.1 percent, 6.8 percent, and 8.8 percent, and the annualized increase in the total expenses of the school districts was 8.3 percent.

According to the governor's budgets for fiscal year 1983-84 through fiscal year 1985-86, the major increases in education expenses were caused by compliance with the Serrano versus Priest mandate, the implementation of the Hughes-Hart Educational Reform Act of 1983,

improvements in the Special Education Program, and annual cost-of-living adjustments. Also, a growing student population has increased education costs. School-district expenses increased at a 7.2 percent rate to meet the higher costs to educate students and increased at a 1.1 percent rate to educate the growing student population.

The annualized increase of 8.3 percent for the total expenses of the school districts was financed by a 5.5 percent increase in revenues from nonstate sources and a 10.9 percent increase in revenues from the State. Since revenues from nonstate sources rose at a slower rate than school-district expenses, 17 percent, or \$347 million, of the increased state income was needed to compensate for the slowly rising nonstate revenues rather than to expand educational services.

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The Department's Operating Expenses  
Have Increased at a Lower Rate  
Than Its Total Education Expenses

Operating expenses at the department have increased by \$21.9 million, which represents an annualized increase of 4.7 percent, between fiscal years 1981-82 and 1985-86. Although operating expenses increased in dollars during this period, the proportion of operating expenses to total education expenses at the department decreased from 1.3 percent in fiscal year 1981-82 to 1.1 percent in fiscal year 1985-86.

At the executive-management level, the administrative-management level, and the State Library, the proportions of operating expenses to total education expenses remained constant between fiscal years 1981-82 and 1985-86 while the proportion of operating expenses at the program-management level and the expenses of the state special schools each decreased by 0.1 percent.



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**AGENCY COMMENTS**

The State Department of Education generally agrees that our analysis accurately reflects the distribution of school expenditures over the five years that we reviewed. However, the department believes that the 11.8 percent annualized increase in district-office administration expenses requires further clarification. The department believes that the increase is the result of a higher than average increase in the account for other services and operating expenditures. The department also identified several reasons why our percentages for classroom, school-site, and district-office expenses differed slightly from those cited in the department's recent analysis of K-12 education costs.

Finally, the department concurred with our finding that the department's operating expenses have increased at a lower rate than its total education expenses.

## INTRODUCTION

California has a large public school system that serves more than 4 million students in kindergarten through grade twelve (K-12). The K-12 education system is administered by the State Department of Education (department), 58 county offices of education, and 1,028 school districts.

### K-12 Education

The K-12 education system is administered at the state level by the department, under the leadership of the Office of the Superintendent of Public Instruction with policy guidance from the State Board of Education. The department is responsible for administering and enforcing all laws that impose those powers and duties that are provided for in the California Education Code. (Appendices A and B describe the organization of the department. Appendix C provides a description of the five major budgetary programs that the department administers.) In fiscal year 1985-86, the department's operating expenses were approximately \$131 million, which was 1.1 percent of the department's total expenses for that year.

Each of the county offices of education is operated by a county superintendent of schools in accordance with rules and regulations approved by a county board of education. Each of the 1,028 K-12 school districts in the State is under the control of a separate

governing board. School boards have the authority to prescribe and enforce rules as long as these are consistent with law or with the rules prescribed by the State Board of Education. In fiscal year 1985-86, the State's 1,028 school districts spent a total of \$12.1 billion.

The Effect of the Shortfall in  
Nonstate Revenues at School Districts

In addition to income from the State, school districts receive income from both the federal government and local governments. However, in 1978, Proposition 13 added Article XIII A to the California Constitution, limiting the ability of school districts to levy property taxes. As a result, the State has become increasingly responsible for financing the operations of school districts. In response to Proposition 13, the governor signed into law Chapter 282, Statutes of 1979, and Chapter 1035, Statutes of 1979, that provided specific levels of state aid for school districts. Before Proposition 13, the school districts received approximately 38 percent of their revenue from state sources and the majority of the remainder from local sources; since Proposition 13, the State has provided approximately 65 percent to 70 percent of the school districts' revenue. In fiscal year 1985-86, the school districts received approximately \$10 billion from the State. Table 1 shows the school districts' sources of revenue in selected years before and after the passage of Proposition 13.

**TABLE 1**  
**REVENUE SOURCES OF SCHOOL DISTRICTS**  
**BEFORE AND AFTER PASSAGE OF PROPOSITION 13**  
**(IN MILLIONS)**

<u>Revenue Source</u>	<u>1977-78</u> <u>Revenue</u>	<u>Percent</u>	<u>1978-79</u> <u>Revenue</u>	<u>Percent</u>	<u>1981-82</u> <u>Revenue</u>	<u>Percent</u>	<u>1985-86</u> <u>Revenue</u>	<u>Percent</u>
Federal	\$ 547.7	6.8	\$ 606.0	7.5	\$ 539.5	5.4	\$ 586.9	4.2
Combined federal and state	6.8	0.1	6.8	0.1	6.7	0.1	4.0	*
State	3,118.3	38.7	5,214.1	64.9	6,706.9	67.4	9,992.2	70.4
County	46.8	0.6	23.7	0.3	21.6	0.2	17.6	0.1
Local								
Property taxes	4,212.7	52.2	1,990.4	24.8	2,324.4	23.4	3,124.7	22.0
Sales, rentals, and other revenue	<u>127.5</u>	<u>1.6</u>	<u>190.9</u>	<u>2.4</u>	<u>346.4</u>	<u>3.5</u>	<u>465.6</u>	<u>3.3</u>
Total Revenue	<u>\$8,059.8</u>	<u>100.0</u>	<u>\$8,031.9</u>	<u>100.0</u>	<u>\$9,945.5</u>	<u>100.0</u>	<u>\$14,191.0</u>	<u>100.0</u>

\*This revenue source represents less than 0.1 percent of the total revenue.

Between fiscal years 1981-82 and 1985-86, school-district income solely from the State rose at an annualized rate of 10.5 percent, representing a \$3.3 billion increase, while school-district income from other sources rose at an annualized rate of 6.8 percent, representing a \$0.9 billion increase.\*

\*An annualized increase represents the average increase between years taking into consideration the effect of compounding. Compounding is the concept that interest earns interest.

## Major Trends in Education Expenses

Education expenses at the state level have significantly increased since the recession in fiscal years 1981-82 and 1982-83. (Appendix D shows the changes in administrative spending during this period.) Total expenses for K-12 education have increased approximately \$3.935 billion (47.6 percent) between fiscal years 1981-82 and 1985-86. This corresponds to an annualized increase of 10.2 percent. Of the \$3.935 billion increase in total education expenses between fiscal years 1981-82 and 1985-86, \$22 million (0.6 percent) represented an increase in operating expenses, and \$3.913 billion (99.4 percent) represented an increase in local assistance expenses. Operating expenses are those used to pay for salaries, goods, services, and equipment at the department; local assistance expenses are those funds that the department distributes to county offices of education, school districts, and private, nonprofit corporations to operate educational programs.

## SCOPE AND METHODOLOGY

The purpose of this audit was to provide information on how the department and the school districts are spending the monies appropriated annually by the Legislature. We specifically reviewed the proportion of education dollars spent on administration as opposed to the proportion of dollars spent on education programs and classroom-related activities.

To determine how to classify the various accounts used by school districts, we analyzed a standard expense report that the State's 1,028 school districts submit to the department; we classified the expense information into three categories: district-office, school-site, and classroom expenses. District-office expenses are the administrative and other expenses that are needed to operate a school district and that are spent at the district-office level. School-site expenses are the administrative and other expenses that are needed to operate a school and include cafeteria and transportation expenses. Classroom expenses are those that relate directly to the education program. (Appendix G presents information on what accounts we classified into these categories.)

During our review, we found that most of the accounts fit directly into these categories without further analysis or allocation. However, we could not classify some of the accounts as readily. For example, teacher salaries and instructional supplies need little additional justification to be categorized as classroom expenses. However, other supplies and maintenance and operations salaries could include expenses incurred at the school sites or at the district office. For those accounts with expenses that should be included in more than one category, the department gave us the estimated percentages identifying in which of the categories the expenses of those accounts should be included. We visited 12 school districts to verify these percentages for the largest accounts that we distributed among the categories. (Appendix H contains a list of the 12 school districts that we visited.)

We also analyzed the expense reports of the 121 school districts that we reviewed to determine the increase in school-district expenses and state income from fiscal year 1981-82 through fiscal year 1985-86. Further, we compared how much the school districts spent for the district offices, school sites, and classrooms during the same period and determined the average annual increases in these expenses. In addition, we analyzed increases in expenses between these years for various categories of expenses.

Using the estimated average daily attendance (ADA) figures of the 121 school districts for fiscal year 1985-86, we categorized the school districts as either large, medium, or small. Table 2 shows the number of school districts of each size for 121 school districts that we reviewed and the number of school districts of each size for the 1,028 school districts as a whole.

**TABLE 2**  
**NUMBER OF SCHOOL DISTRICTS BY SIZE CATEGORY**  
**FOR ALL SCHOOL DISTRICTS AND FOR THE**  
**121 SCHOOL DISTRICTS WE REVIEWED USING**  
**FISCAL YEAR 1985-86 AVERAGE DAILY ATTENDANCE**

<u>Size</u>	<u>Average Daily Attendance</u>	<u>Number for All School Districts</u>	<u>Number for School Districts We Reviewed</u>
Large	15,001 or more	54	54
Medium	1,001 to 15,000	452	37
Small	1 to 1,000	<u>522</u>	<u>30</u>
Total		<u>1,028</u>	<u>121</u>

In fiscal year 1985-86, the 121 school districts that we reviewed accounted for approximately \$7.7 billion of the \$14.6 billion spent from the general, cafeteria, child development, and adult education funds of the State's 1,028 school districts. These 121 school districts also accounted for 2.3 million of the 4.4 million in statewide K-12 and adult education ADA. Of these 121 school districts, the 54 large school districts represent 48 percent of the State's total ADA, the 37 medium school districts represent 4 percent of the State's total ADA, and the 30 small school districts represent less than one percent of the State's total ADA.

During our analysis, we determined that overall spending proportions and trends were consistent with only slight fluctuations among the small, medium, and large school districts. Thus, we analyzed the 121 districts in total with no differentiation by size. (Appendix L provides more detail on school districts' expenses by category and size.)

Finally, we analyzed changes in operating and local-assistance expenses between fiscal years 1981-82 and 1985-86 and determined why those changes occurred. In addition, we identified the portions of operating expenses that can be classified as executive-management, administrative-management, and program-management expenses.

In conducting this review, we relied on financial information provided by the school districts, their auditors, and the department.



Because the procedures described above were not sufficient to constitute a separate examination made in accordance with generally accepted auditing standards, we do not express an opinion on any of the financial statements referred to in this report.

THE SPENDING PATTERNS OF SCHOOL DISTRICTS  
FOR DISTRICT OFFICES, SCHOOL SITES, AND  
CLASSROOMS CHANGED SLIGHTLY WHILE TOTAL  
EXPENSES INCREASED OVER FIVE YEARS

At the 121 school districts that we reviewed, the percentages of total resources spent on district-office, school-site, and classroom activities were approximately 6.2 percent, 35.4 percent, and 58.4 percent, respectively, in fiscal year 1981-82. By fiscal year 1985-86, the percentages of total resources spent on district-office, school-site, and classroom activities had changed to approximately 6.9 percent, 33.5 percent, and 59.6 percent, respectively. Between fiscal years 1981-82 and 1985-86, spending for the district offices, school sites, and classrooms increased by \$183 million, \$598 million, and \$1.3 billion, respectively. The annualized increases for the district offices, school sites, and classrooms were 11.1 percent, 6.8 percent, and 8.8 percent while the annualized increase for the total education expenses of the 121 school districts was 8.3 percent. The growth in the student population and higher costs to educate each student were major causes for the increase in school-district expenses. School-district expenses to educate the growing student population increased at an annual rate of 1.1 percent and expenses to meet the higher costs of educating students increased at an annual rate of 7.2 percent. The annualized increase of 8.3 percent in school-district spending was financed by a 5.5 percent increase in revenues from nonstate sources and a 10.9 percent increase in revenues from the State.

The Spending Patterns of School  
Districts Changed Slightly Between  
Fiscal Years 1981-82 and 1985-86

Because of the slight fluctuations that occurred over the five fiscal years for the proportions of total resources used at the district offices, school sites, and classrooms, we focused on only fiscal years 1981-82 and 1985-86--the first and last years of the review period, respectively--to analyze spending at the 121 school districts. In addition, we included Los Angeles Unified School District, which is the largest school district in the State, in our group of 121 school districts. However, it did not unduly influence the results of our analysis.

Between fiscal years 1981-82 and 1985-86, for the 121 school districts, the percentages of total resources spent for the district offices and classrooms increased and the percentage spent for school sites decreased. Classrooms experienced the greatest proportional increase for fiscal year 1985-86, using 1.2 percent more of the school districts' total resources than in fiscal year 1981-82. District-office administration used 0.7 percent more of the school districts' total resources than in fiscal year 1981-82. Finally, school sites used 1.9 percent less of the total resources than in fiscal year 1981-82. Table 3 shows the percentages of the school districts' total resources used at district offices, school sites, and classrooms for fiscal years 1981-82 and 1985-86.

TABLE 3  
**PERCENTAGES OF TOTAL RESOURCES  
 SPENT FOR DISTRICT OFFICES,  
 SCHOOL SITES, AND CLASSROOMS  
 FOR 121 SCHOOL DISTRICTS  
 FISCAL YEARS 1981-82 AND 1985-86**

	<u>1981-82</u>	<u>1985-86</u>
District Office		
Administration	5.3	6.0
Support	<u>0.9</u>	<u>0.9</u>
Total	<u>6.2</u>	<u>6.9</u>
School Site		
Administration	9.3	9.1
Support	20.1	18.9
Pupil services	<u>6.0</u>	<u>5.5</u>
Total	<u>35.4</u>	<u>33.5</u>
Classroom Total	<u>58.4</u>	<u>59.6</u>
Overall Total	<u>100.0</u>	<u>100.0</u>

The decrease in school-site expenses occurred in administration, support, and pupil services. Combining the administration categories for the district offices and school sites showed a slight increase in total administration from 14.6 percent to 15.1 percent. However, combining the two support categories for the district offices and school sites showed a decrease in total support expenses from 21.1 percent to 19.8 percent. Pupil-service expenses declined slightly from 6.0 percent to 5.5 percent. As support expenses and pupil-service expenses dropped, the 121 school districts directed more money into school-district administration and classrooms. For

example, classroom spending increased from 58.4 percent to 59.6 percent between fiscal years 1981-82 and 1985-86. Because of this percentage increase, the total increase for spending on district-office administration and classrooms in fiscal year 1985-86 was approximately \$146.5 million. Of this increase of \$146.5 million, \$92.5 million or 63 percent was spent on classroom-related activities such as teachers' salaries and benefits, textbooks, and other instructional materials in fiscal year 1985-86, and \$54 million, or 37 percent, was spent on district-office administration. Therefore, in fiscal year 1985-86, for each \$100 of the increased school district spending on classrooms and district-office administration, \$63 was spent on classrooms, and \$37 was spent on school-district administration. (For the five-year review period, Appendix K shows the amounts spent for each of the 121 school districts.)

School Districts' Total Expenses  
Increased From Fiscal Year 1981-82  
Through Fiscal Year 1985-86

The expenses of the 121 school districts that we reviewed increased from fiscal year 1981-82 through fiscal year 1985-86. However, the school districts increased their spending for district-office administration faster than they increased their spending for district-office support and school-site and classroom-related activities. The expenses for district-office administration and classroom-related activities increased at a noticeably higher rate than the expenses for district-office support

and school sites. We computed the annualized percentage increases over the five years based on our review of all 121 school districts. Table 4 shows the annualized increases in the expenses of the school districts for fiscal years 1981-82 and 1985-86.

**TABLE 4**  
**AMOUNTS SPENT AND ANNUALIZED INCREASES IN**  
**DISTRICT-OFFICE, SCHOOL-SITE, AND CLASSROOM EXPENSES**  
**FOR 121 SCHOOL DISTRICTS**  
**FISCAL YEARS 1981-82 AND 1985-86**  
**(IN MILLIONS)**

	<u>1981-82</u>	<u>1985-86</u>	<u>Dollar Increase</u>	<u>Annualized Percentage Increase</u>
District Office				
Administration	\$ 296.6	\$ 463.2	\$ 166.6	11.8
Support	<u>51.6</u>	<u>68.3</u>	<u>16.7</u>	7.2
Total	<u>348.2</u>	<u>531.5</u>	<u>183.3</u>	11.1
School Site				
Administration	521.5	701.0	179.5	7.7
Support	1,129.7	1,456.6	326.9	6.6
Pupil services	<u>335.4</u>	<u>427.1</u>	<u>91.7</u>	6.2
Total	<u>1,986.6</u>	<u>2,584.7</u>	<u>598.1</u>	6.8
Classroom Total	<u>3,276.8</u>	<u>4,593.6</u>	<u>1,316.8</u>	8.8
Overall Total	<u>\$5,611.6</u>	<u>\$7,709.8</u>	<u>\$2,098.2</u>	8.3

At the school districts that we reviewed, teachers' salaries and benefits, which are classroom expenses, rose from \$3.1 billion in fiscal year 1981-82 to \$4.3 billion in fiscal year 1985-86. This increase represented an annualized increase of 8.5 percent. In

contrast, administrators' salaries and benefits increased from \$0.7 billion in fiscal year 1981-82 to \$1.0 billion in fiscal year 1985-86. This increase represented an annualized increase of 7.9 percent. Administrators included both professional and clerical staff at district offices and school sites. We did not include salary and benefit increases for support and pupil-services personnel such as cafeteria workers, maintenance workers, and counselors. The differences between the percentage increases for the salaries and benefits of teachers and the salaries and benefits of administrators are the result of differences in salary increases for teachers and administrators, changes in the number of teachers per administrator, or a combination of both causes.

#### Causes for the Increases in School-District Expenses

According to the governor's budgets for fiscal year 1983-84 through fiscal year 1985-86, the major increases in education expenses were caused by compliance with the Serrano versus Priest mandate, the implementation of the Hughes-Hart Educational Reform Act of 1983, and the implementation of improvements in the Special Education Program.

The Serrano versus Priest mandate required that school-district revenues be equalized so that income differences between school districts could be reduced to insignificant differences. At the time the mandate was enacted, only 72 percent of the State's pupils attended classes in school districts that had equalized revenues. In

fiscal year 1984-85, the State increased by \$150 million the amount provided to school districts that had the lowest revenue per pupil compared with other school districts of a similar size and type.

The intent of the Hughes-Hart Educational Reform Act of 1983 (Chapter 498, Statutes of 1983) was to improve the State's elementary and secondary schools through a series of reforms, incentives, and strategies that provide for the education needs, personal needs, and career needs of every pupil. From fiscal year 1983-84 through fiscal year 1985-86, the State provided approximately \$680 million to fund improvements such as the equalization of revenues, longer school days and years, and year-round schools.

The Special Education Program provides special educational services to students with exceptional needs. To strengthen this program at many school districts and to make the program less of a burden on the unrestricted general fund revenues of the school districts, the State Department of Education (department) implemented improvements to the program. The improvements include additional money for special education programs, the expansion of the special education and infant programs, and the purchasing of special equipment. Beginning in fiscal year 1985-86, the department adopted a three-year plan to provide \$180 million of additional funding to the Special Education Program.



Finally, the higher costs to educate students and the growth in the student population were important causes for the increase in school-district expenses. For fiscal year 1982-83, the governor's budget did not provide any cost-of-living adjustments for education programs. However, in fiscal years 1983-84 through 1985-86, the governors' budgets did provide annual cost-of-living adjustments that increased the funding for many education programs. For those programs that did receive cost-of-living adjustments, the increases ranged from 3 to 6.2 percent between fiscal years 1983-84 and 1985-86.

Between fiscal years 1981-82 and 1985-86, the 121 school districts spent an additional \$2.1 billion. This amount represented an annualized increase of 8.3 percent. The total increase in expenses for the school districts due to the higher costs per student amounted to approximately \$1.8 billion or an annualized increase of 7.2 percent. This increase includes salary cost-of-living adjustments, salary increases granted to school-district employees for satisfactory performance, higher costs for operating expenses due to inflation, and the incremental costs of educational reforms. The increase in total expenses for the school districts due to an additional 104,517 in student average daily attendance (ADA) was \$268.5 million or an annualized increase of 1.1 percent.

We calculated the increase in expenses due to higher costs per student by multiplying the increase in expense per student for the five years by the ADA figures for the 121 school districts for fiscal year

1985-86. We calculated the increase in expenses due to the increase in the ADA by multiplying the change in ADA for the 121 school districts between fiscal years 1981-82 and 1985-86 by the expense per student for fiscal year 1981-82.

School-District Expenses Increased  
More Slowly Than State Income Between  
Fiscal Years 1981-82 and 1985-86

Expenses for the 121 school districts increased more slowly than school-district income from the State between fiscal years 1981-82 and 1985-86. Although school-district spending increased at an annualized rate of 8.3 percent, income from the State increased at an annualized rate of 10.9 percent, and income from nonstate sources increased at an annualized rate of 5.5 percent. Revenues from state and nonstate sources for the 121 school districts rose from \$3.8 billion and \$1.9 billion to \$5.8 billion and \$2.3 billion, respectively, between fiscal years 1981-82 and 1985-86. Since revenues from nonstate sources rose at a slower rate than school-district expenses, \$347 million (17 percent) of the \$2.0 billion increase in school-district income from the State in fiscal year 1985-86 was needed to compensate for the slowly rising nonstate revenues rather than to expand educational services.

## II

### THE STATE DEPARTMENT OF EDUCATION'S OPERATING EXPENSES HAVE INCREASED AT A LOWER RATE THAN ITS TOTAL EDUCATION EXPENSES

Operating expenses at the State Department of Education (department) have increased by \$21.9 million, which represents an annualized increase of 4.7 percent between fiscal years 1981-82 and 1985-86. This increase in operating expenses occurred mainly because of increased expenses for payroll, facilities operations, and consulting and professional services. Even though operating expenses increased in dollars between fiscal years 1981-82 and 1985-86, the percentage of operating expenses to total education expenses decreased from 1.3 percent in fiscal year 1981-82 to 1.1 percent in fiscal year 1985-86.

#### Increases in the Department's Operating Expenses

Table 5 shows that the department's operating expenses and local assistance expenses increased between fiscal years 1981-82 and 1985-86. Operating expenses are those used to pay for the department's salaries, goods, services, and equipment; local assistance expenses are those funds that the department distributes to local educational agencies such as school districts and county offices of education.

**TABLE 5**  
**STATE DEPARTMENT OF EDUCATION**  
**OPERATING EXPENSES AND LOCAL ASSISTANCE EXPENSES**  
**FISCAL YEARS 1981-82 AND 1985-86**  
**(IN MILLIONS)**

<u>Expenses</u>	<u>1981-82</u>	<u>1985-86</u>	<u>Total Increase</u>	
			<u>Amount</u>	<u>Percent</u>
Operating expenses	\$ 109.1	\$ 131.0	\$ 21.9	20.1
Local assistance expenses	<u>8,153.9</u>	<u>12,067.0</u>	<u>\$3,913.1</u>	48.0
Total Education Expenses	<u>\$8,263.0</u>	<u>\$12,198.0</u>	<u>\$3,935.0</u>	47.6

In addition, Table 5 shows that the department's operating expenses increased at a lower rate than local assistance expenses between fiscal years 1981-82 and 1985-86. The 20.1 percent increase in operating expenses over the five fiscal years represents an annualized increase of 4.7 percent, and the 48.0 percent increase in local assistance expenses over the same period represents an annualized increase of 10.2 percent. Further, the average annual increase in operating expenses over the five fiscal years was 0.5 percent a year. Thus, on average, for each additional \$100 spent by the department, the department spent \$0.50 for its operations.

The department's operating expenses are in two major categories: payroll expenses and goods, services, and equipment expenses. Payroll expenses consist of the department's wage and salary

expenses, and staff benefits. Goods, services, and equipment expenses include employees' travel, facilities operations, consulting and professional services, data processing, equipment, and special items of expense such as commodities and deferred maintenance. The increase in operating expenses of \$21.9 million between fiscal years 1981-82 and 1985-86 occurred in three major areas: payroll, facilities operations, and consulting and professional services.

Payroll expenses increased by \$13.0 million over the five fiscal years while the number of employees decreased by 314 employees. Table 6 shows the changes in the number of the department's employees, total payroll expenses, and average payroll expenses per employee for fiscal years 1981-82 and 1985-86.

**TABLE 6**  
**STATE DEPARTMENT OF EDUCATION**  
**CHANGES IN THE NUMBER OF EMPLOYEES, TOTAL PAYROLL**  
**EXPENSES, AND AVERAGE PAYROLL EXPENSES PER EMPLOYEE**  
**FISCAL YEARS 1981-82 AND 1985-86**

	<u>1981-82</u>	<u>1985-86</u>	<u>Change</u>
Number of employees	2,687	2,373	(314)
Total payroll expenses	\$80,257,000	\$93,226,000	\$12,969,000
Average payroll expenses per employee	\$29,870	\$39,290	\$9,420

The change in payroll expenses of \$13.0 million is the net difference between a \$22.4 million increase in total payroll expenses

over the five years caused by the increase in average payroll expenses per employee and a \$9.4 million savings in total payroll expenses over the five years caused by a decrease in the number of employees. The \$22.4 million increase was calculated by multiplying the increase in average payroll expenses per employee by the number of employees in fiscal year 1985-86. The \$9.4 million in savings was calculated by multiplying the decrease in the number of employees by the total payroll expenses in fiscal year 1981-82. The \$22.4 million represents an increase of 27.9 percent over the five fiscal years, which is a 6.3 percent annualized increase. Over the five fiscal years, the annualized cost-of-living increase for state employees in general was 5 percent. The difference between the two percentages is primarily caused by salary increases granted to the department's employees for satisfactory performance and changes in the composition of the department's workforce such as a change in the ratio of higher-paid employees to lower-paid employees.

Total expenses for goods, services, and equipment increased from \$33.6 million in fiscal year 1981-82 to \$40.0 million in fiscal year 1985-86. The increase was \$6.4 million or 19 percent over the five years, which represents a 4.5 percent annualized increase. During the same period, the California Consumer Price Index increased at an annualized rate of 3.7 percent. The total increase in goods, services, and equipment is composed of varying increases and decreases in individual expense categories. These increases and decreases do not

necessarily indicate actual changes in the expenses for a particular category but may be caused by changes in the classification of expenses in the governor's budgets.

The largest actual increase in goods, services, and equipment was for facilities operations, which increased by \$3.1 million (77.9 percent), from \$4.0 million in fiscal year 1981-82 to \$7.1 million in fiscal year 1985-86. Part of this 77.9 percent increase was caused by a reclassification of utilities expenses into the facilities operations category in fiscal year 1982-83, and another large part of this increase was caused by increases in the department's building-lease rates. On average, the department's building-lease rates doubled between fiscal years 1981-82 and 1985-86.

Another large increase was for consulting and professional services, which increased by \$1.8 million, from \$10.2 million in fiscal year 1981-82 to \$12.0 million in fiscal year 1985-86. This increase was caused by the State's policy toward reducing the number of state employees. The Department of Finance encouraged state agencies to consider alternative ways to increase their productivity without increasing their number of employees. One of the ways the department chose to comply with this policy was to contract for professional services instead of hiring additional employees.

A Decrease in the Proportion of  
Operating Expenses to  
Total Education Expenses

Even though the department's operating expenses increased in dollars between fiscal years 1981-82 and 1985-86, the proportion of operating expenses to total education expenses decreased from 1.3 percent of total education expenses in fiscal year 1981-82 to 1.1 percent of total education expenses in fiscal year 1985-86. Thus, for each \$100 spent by the department in fiscal year 1981-82, the department spent \$1.30 for its operations; in fiscal year 1985-86, the department spent \$1.10. (Appendix E shows the changes in administrative spending compared to increases in total education expenses.)

We analyzed changes in operating expenses at the department's executive-management, administrative-management and program-management levels from fiscal year 1981-82 through fiscal year 1985-86. (Appendix F shows the operating expenses by expense category for all levels of management.) By using these three levels of management, we were able to separate the expenses of the Office of the Superintendent of Public Instruction (executive management) from the operations of the department (administrative management) and direct program management. For fiscal years 1981-82 and 1985-86, Table 7 shows the operating expenses at the three levels of management and also the local-assistance expenses of the department. In Table 7, we separated program management into the operating expenses of the department, the



expenses of the state special schools, and the expenses of the State Library. We made this separation because the state special schools and the State Library are independent of the department's administration of the education program.

**TABLE 7**  
**OPERATING EXPENSES FOR EXECUTIVE MANAGEMENT,**  
**ADMINISTRATIVE MANAGEMENT, AND PROGRAM MANAGEMENT**  
**AND EXPENSES FOR LOCAL ASSISTANCE**  
**FISCAL YEARS 1981-82 AND 1985-86**  
**(IN MILLIONS)**

	<u>1981-82</u>		<u>1985-86</u>	
	<u>Amount</u>	<u>Percent of Total</u>	<u>Amount</u>	<u>Percent of Total</u>
Executive Management Operating expenses	\$ 6.9	0.1	\$ 6.7	0.1
Administrative Management Operating expenses	15.1	0.2	22.8	0.2
Program Management Operating expenses	45.7	0.5	50.0	0.4
State special schools	33.9	0.4	41.0	0.3
State Library	7.6	0.1	10.5	0.1
Local Assistance	<u>8,153.9</u>	<u>98.7</u>	<u>12,067.0</u>	<u>98.9</u>
Total Education Expenses	<u>\$8,263.0</u>	<u>100.0</u>	<u>\$12,198.0</u>	<u>100.0</u>

Table 7 shows that the proportion of executive-management, administrative-management, and State Library operating expenses to total education expenses remained the same between fiscal years 1981-82 and 1985-86. However, the proportions of program-management operating

expenses and state special schools expenses to total education expenses each decreased by 0.1 percent, and the proportion of local-assistance expenses to total education expenses increased by 0.2 percent.

Causes for the Lower Rate  
of Increase in the Department's  
Operating Expenses

The nature of the department's instruction program contributed to the decrease in the percentage of the department's operating expenses to total education expenses. The instruction program includes those funding sources that provide direct educational services to children and adults in the State's public elementary and secondary school system. Total instruction-program expenses increased by \$3.3 billion, which represents the major portion of the increase in total education expenses of \$3.9 billion between fiscal years 1981-82 and 1985-86. This increase in total instruction-program expenses represents a 43.8 percent increase over the five fiscal years, but operating expenses in the instruction program increased by only 3.8 percent during the same period. Most of the instruction-program budget is distributed to the local educational agencies through one apportionment formula. When one formula is used to apportion funds to the local educational agencies, a large increase in the funds to be distributed does not cause a large increase in operating expenses.

Conversely, the department distributes funds for the instructional-support program according to the individual requirements

of each of the programs within instructional support rather than through the use of one formula. The instructional-support program includes those services that complement the instruction program. The instructional-support program has been affected by the increase in education reforms such as the Hughes-Hart Educational Reform Act of 1983. These reforms increased both the number of programs that constitute instructional support and the funding for existing programs. To implement these reforms, new formulas for the distribution of funds to the local educational agencies were developed and existing formulas were revised. Between fiscal years 1981-82 and 1985-86, the operating expenses for instructional support increased by 251.7 percent, which is much greater than the 3.8 percent increase in the operating expenses for the instruction program. However, total instructional-support expenses increased by only \$437 million while total instruction expenses increased by \$3.3 billion between fiscal years 1981-82 and 1985-86. Because the increase in total instructional-support expenses represents only a small amount of the dollar increase in total education expenses, the proportion of total operating expenses to total education expenses showed a decrease over the five fiscal years.

The department's reorganization of the administration of categorical aid programs also contributed to the decrease in operating expenses relative to increases in total education expenses.\* Since

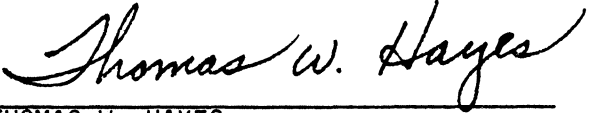
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\*A categorical aid program provides funding for a particular category of expenses or a particular group of recipients that are identified in state or federal legislation.

fiscal year 1983-84, the governor's budgets have reflected an emphasis on eliminating bureaucratic overlap at both the state and local levels. To help accomplish this goal, the department reorganized the administration of categorical aid programs by consolidating the monitoring, reviewing, and auditing processes for several state and federal categorical aid programs into the Compliance and Grants Management Division. The administration of state and federally funded categorical aid programs was further streamlined by implementing the Coordinated Compliance Review process. As part of this process, the department developed a standard application form for all categorical aid programs administered by the department and a uniform process for resolving complaints regarding local categorical aid programs. Furthermore, this process reduces the number of compliance reviews conducted at the local education agencies from one review per categorical aid program to one review for all programs.

We conducted this review under the authority vested in the Auditor General by Section 10500 et seq. of the California Government Code and according to generally accepted governmental auditing standards. We limited our review to those areas specified in the audit scope section of this report.

Respectfully submitted,



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THOMAS W. HAYES  
Auditor General

Date: November 23, 1987

Staff: Philip Jelicich, CPA, Audit Manager  
Nancy Woodward, CPA  
Julie Talbot, CPA  
Paul Apfel  
Mary Bensorosky  
Max Bushman  
Bahman Chubak  
James Cooper  
Audrey Quaye

**STATE DEPARTMENT OF EDUCATION**  
**ORGANIZATIONAL STRUCTURE**

Before fiscal year 1983-84, the department was organized into three branches: the Executive Branch, the Administration Branch, and the Education Programs Branch. During fiscal year 1983-84, the department underwent a major reorganization and, since that time, has undergone several minor changes in its organization. As of June 30, 1986, the Office of the Superintendent of Public Instruction directed the department's five branches: the Specialized Programs Branch, the Administration Branch, the Curriculum and Instructional Leadership Branch, the Public and Governmental Policy Branch, and the Field Services Branch. Appendix B shows how the operating expenses of the Office of the Superintendent of Public Instruction and the five branches are classified within the department's three levels of management: executive management, administrative management, and program management. According to the governor's budget for 1984-85, the purpose of the major reorganization in fiscal year 1983-84 was to streamline department operations, ensure better internal management, simplify compliance monitoring, and provide better products and services for school districts and schools. The reorganization reduced the department's staff by approximately 154 positions.

The department has five major budgetary programs: instruction, instructional support, special programs, executive management, special services, and library services. Appendix C describes each of these budgetary programs. Generally, the expenses of the Office of the Superintendent of Public Instruction and what became the Public and Governmental Policy Branch are reported within the executive-management program in the governor's budgets. The expenses of the Administration Branch are reported with the expenses of managing the various educational programs and are reported as operating expenses in the four remaining programs. Appendices D and E provide summary information on the executive-management expenses within the executive-management program and provide summary information on the combined operating expenses of administrative management and program management. Appendix F provides detailed information on the operating expenses of executive management, administrative management, and program management by expense categories.

**CLASSIFICATION OF OPERATING EXPENSES  
WITHIN THE STATE DEPARTMENT OF EDUCATION'S  
THREE LEVELS OF MANAGEMENT**

EXECUTIVE MANAGEMENT

Office of the Superintendent of Public Instruction  
Affirmative Action Office  
Legal Office  
Public and Governmental Policy Branch  
    Public Relations Office  
    External Affairs Office  
    Federal Liaison Office  
    Governmental Affairs Office  
State Board of Education

ADMINISTRATIVE MANAGEMENT

Administration Branch  
    Information Systems and Services Division  
    Fiscal Services Division  
        Division Management  
        Accounting Office  
        Budget Office  
        Contracts Office  
    Personnel and Business Management Division

Management, administrative, and clerical expenses at the division level that cannot be attributed directly to a specific unit are included within administrative management. All other branch and division operating expenses that are not included within executive management and administrative management are included within program management.

Statewide Cost Allocation

PROGRAM MANAGEMENT

Specialized Programs Branch  
    Youth and Adult Alternative Programs Division  
    Special Education Division  
    State Special Schools Division and the Six Special Schools  
    Vocational Education Division

Administration Branch  
    Fiscal Services Division (excluding those units listed in  
        administrative management)

PROGRAM MANAGEMENT (Continued)

Curriculum and Instructional Leadership Branch  
Categorical Support Programs Division  
Curriculum, Instruction, and Assessment Division  
Instructional Support Services Division  
Program Evaluation and Research Division  
Regional Services Division

Field Services Branch  
Child Development Division  
Child Nutrition and Food Distribution Division  
Compliance and Consolidated Programs Management Division  
Private Postsecondary Education Division  
School Facilities, Organization, and Transportation Division

Executive Planning and Review Office  
Executive Planning and Analysis  
Management Review

Division of Libraries



**DESCRIPTION OF THE STATE DEPARTMENT OF EDUCATION'S  
FIVE MAJOR BUDGETARY PROGRAMS**

INSTRUCTION

The instruction program includes those funding sources that provide direct educational services to children and adults in the State's public elementary and secondary school system. The department administers the funding and ensures that instructional programs conducted by the State's 1,028 public school districts conform to applicable state statutes and administrative rules and regulations.

The instruction program includes the funding sources for school apportionments, compensatory programs, special bilingual programs, adult education, special education programs for exceptional children, vocational education programs, special instructional programs, and the Education Consolidation and Improvement Program.

INSTRUCTIONAL SUPPORT

The instructional support program includes those services that complement the instruction program. These services include curriculum services, instructional materials management and distribution services, administrative services to local educational agencies, supplementary program services, services to improve school effectiveness, and evaluation and assessment services.

SPECIAL PROGRAMS

Special programs include child development, child nutrition, postsecondary education, urban impact aid, and food distribution services that provide for specific education, child care, nutrition, and other needs from preschool age through adulthood.

EXECUTIVE MANAGEMENT AND SPECIAL SERVICES

The executive-management and special services program consists of the Office of the Superintendent of Public Instruction and the superintendent's deputies and assistants in addition to a centralized staff assigned to governmental affairs, public information and external affairs, higher education, business and community liaison, and legal services. Staff are also assigned to provide assistance to the State Board of Education and its commissions and committees. Appendix B shows the organizational units that perform these services.

## LIBRARY SERVICES

The State Library provides information to users and assists other California public libraries in providing library services for all state residents. The library services program includes reference and research services for the Legislature and state agencies, statewide library support and development services, special clientele services, and State Library support service.

**STATE DEPARTMENT OF EDUCATION  
CHANGES IN ADMINISTRATIVE SPENDING  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**

Table D-1 displays the changes in the level of spending at the department from fiscal year 1981-82 through fiscal year 1985-86. The data for this table was obtained from the governor's budgets and was adjusted based on a comparison with the department's audited financial statements. The total expenses for each budgetary program are divided into operating expenses and local assistance expenses. Appendix C describes the types of expenses that are accounted for in each of the budgetary programs. The operating and local assistance expenses are further divided into those funded by the federal government and those funded by the State. Table D-1 also presents the expense for each component as a percentage of total education expenses for each fiscal year. In addition, for each component, Table D-1 shows the dollar change in expenses from the prior fiscal year. Further, Table D-1 shows the total change between fiscal years 1981-82 and 1985-86 as both a dollar amount and a percentage. Furthermore, Table D-1 shows the total state funded expenses and total federally funded expenses and total operating and local assistance expenses for each fiscal year.

While Table D-1 presents the expenses for each of the department's budgetary programs, Table D-1 does not include local assistance expenses of \$23.747 and \$23.842 million for fiscal years 1981-82 and 1982-83, respectively, for programs mandated by the Legislature. During these two years, expenses for mandated programs were included in the department's section of the governor's budget. Beginning in fiscal year 1983-84, mandated programs were shown in a separate section of the governor's budget.

**TABLE D-1**  
**STATE DEPARTMENT OF EDUCATION**  
**CHANGES IN ADMINISTRATIVE SPENDING**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

Program Title	1981-82		1982-83		Change From Prior Year	1983-84		Change From Prior Year
	Total Spent	Percent	Total Spent	Percent		Total Spent	Percent	
<b>Instruction</b>								
State Funded Operations	\$ 41,506	0.5	\$ 41,246	0.5	\$ (260)	\$ 39,139	0.4	\$ (2,107)
Federally Funded Operations	18,184	0.2	15,224	0.2	(2,960)	13,506	0.2	(1,718)
State Funded Local Assistance	6,921,483	83.8	7,160,238	85.4	238,755	7,772,244	81.9	612,006
Federally Funded Local Assistance	522,484	6.3	381,403	4.5	(141,081)	571,159	6.0	189,756
<b>Instructional Support</b>								
State Funded Operations	5,159	0.0	3,917	0.0	(1,242)	10,725	0.1	6,808
Federally Funded Operations	2,755	0.0	2,547	0.0	(208)	10,469	0.1	7,922
State Funded Local Assistance	46,998	0.6	54,913	0.7	7,915	300,805	3.2	245,892
Federally Funded Local Assistance	13,004	0.2	6,448	0.1	(6,556)	1,878	0.0	(4,570)
<b>Special Programs</b>								
State Funded Operations	17,585	0.2	17,313	0.2	(272)	19,756	0.2	2,443
Federally Funded Operations	4,869	0.1	5,538	0.1	669	6,916	0.1	1,378
State Funded Local Assistance	341,176	4.1	341,648	4.1	472	366,949	3.9	25,301
Federally Funded Local Assistance	298,410	3.6	323,069	3.8	24,659	345,148	3.6	22,079
<b>Executive Management</b>								
State Funded Operations	7,593	0.1	6,660	0.1	(933)	4,692	0.0	(1,968)
Federally Funded Operations	3,896	0.0	3,364	0.0	(532)	627	0.0	(2,737)
State Funded Local Assistance		0.0		0.0	0	0	0.0	0
Federally Funded Local Assistance	193	0.0	154	0.0	(39)	247	0.0	93
<b>Library Services</b>								
State Funded Operations	6,677	0.1	7,132	0.1	455	7,333	0.1	201
Federally Funded Operations	872	0.0	856	0.0	(16)	990	0.0	134
State Funded Local Assistance	5,484	0.1	5,520	0.1	36	11,465	0.1	5,945
Federally Funded Local Assistance	4,632	0.1	5,952	0.1	1,320	12,023	0.1	6,071
Total State Funded Expenses	\$7,393,661	89.5	\$7,638,587	91.2	\$244,926	\$8,533,108	89.9	\$ 894,521
Total Federally Funded Expenses	869,299	10.5	744,555	8.8	(124,744)	962,963	10.1	218,408
Total Education Expenses	\$8,262,960	100.0	\$8,383,142	100.0	\$120,182	\$9,496,071	100.0	\$1,112,929
Net Operating Expenses	\$ 109,096	1.3	\$ 103,797	1.2	\$ (5,299)	\$ 114,153	1.2	\$ 10,356
Net Local Assistance Expenses	8,153,864	98.7	8,279,345	98.8	125,481	9,381,918	98.8	1,102,573
Net Education Expenses	\$8,262,960	100.0	\$8,383,142	100.0	\$120,182	\$9,496,071	100.0	\$1,112,929

N/C indicates the percentage could not be calculated.

Note 1: We reconciled fiscal year 1985-86 expenses shown in the Governor's Budget with the department's audited financial statements and made the following adjustments to the amounts in the Governor's Budget:

Instruction, State Funded Operations was increased by \$156 thousand;  
Instruction, State Funded Local Assistance was decreased by \$513 thousand;  
Instructional Support, State Funded Operations was increased by \$66 thousand;  
Special Programs, State Funded Operations was increased by \$164 thousand;  
Executive Management, State Funded Operations was increased by \$17 thousand; and  
Library Services, State Funded Operations was increased by \$24 thousand.

Note 2: For fiscal year 1981-82, a discrepancy of \$233 thousand exists between the total operating expenses shown in the programs and the total operating expenses shown in the expense categories within the Governor's Budget. We were unable to identify the cause of this discrepancy. Although we determined that it was immaterial to total operating expenses for that fiscal year, we reduced the operating expenses in the largest program--Instruction, State Funded--by \$233 thousand so that the net operating expenses on this table agree with the net operating expenses shown on Table F-1.

Source: The governor's budgets showing the actual expenses for fiscal years 1981-82 through 1985-86.

TABLE D-1 (Continued)

1984-85		1985-86				1985-86 Compared to 1981-82	
Total Spent	Percent	Change From Prior Year	Total Spent (See Note 1)	Percent	Change From Prior Year	Change	Percent Change
42,645	0.4	\$ 3,506	\$ 45,627	0.4	\$ 2,982	\$ 4,121	9.9
14,699	0.1	1,193	16,329	0.1	1,630	(1,855)	(10.2)
8,706,951	82.2	934,707	10,141,099	83.1	1,434,148	3,219,616	46.5
566,581	5.3	(4,578)	590,676	4.9	24,095	68,192	13.1
13,011	0.1	2,286	16,633	0.1	3,622	11,474	222.4
9,950	0.1	(519)	11,200	0.1	1,250	8,445	306.5
394,569	3.7	93,764	461,701	3.8	67,132	414,703	882.4
1,398	0.0	(480)	14,906	0.1	13,508	1,902	14.6
18,219	0.2	(1,537)	15,688	0.1	(2,531)	(1,897)	(10.8)
7,496	0.1	580	8,332	0.1	836	3,463	71.1
390,772	3.7	23,823	413,755	3.4	22,983	72,579	21.3
383,084	3.6	37,936	406,430	3.3	23,346	108,020	36.2
5,586	0.1	894	6,303	0.1	717	(1,290)	(17.0)
527	0.0	(100)	368	0.0	(159)	(3,528)	(90.6)
262	0.0	262	165	0.0	(97)	165	N/C
	0.0	(247)		0.0	0	(193)	(100.0)
7,763	0.1	430	9,010	0.1	1,247	2,333	34.9
1,512	0.0	522	1,501	0.0	(11)	629	72.1
21,074	0.2	9,609	29,298	0.2	8,224	23,814	434.2
5,974	0.1	(6,049)	8,965	0.1	2,991	4,333	93.5
\$ 9,600,852	90.7	\$1,067,744	\$11,139,279	91.3	\$1,538,427	\$3,745,618	50.7
991,221	9.3	28,258	1,058,707	8.7	67,486	189,408	21.8
<u>\$10,592,073</u>	<u>100.0</u>	<u>\$1,096,002</u>	<u>\$12,197,986</u>	<u>100.0</u>	<u>\$1,605,913</u>	<u>\$3,935,026</u>	47.6
\$ 121,408	1.2	\$ 7,255	\$ 130,991	1.1	\$ 9,583	\$ 21,895	20.1
<u>10,470,665</u>	<u>98.8</u>	<u>1,088,747</u>	<u>12,066,995</u>	<u>98.9</u>	<u>1,596,330</u>	<u>3,913,131</u>	48.0
<u>\$10,592,073</u>	<u>100.0</u>	<u>\$1,096,002</u>	<u>\$12,197,986</u>	<u>100.0</u>	<u>\$1,605,913</u>	<u>\$3,935,026</u>	47.6

**STATE DEPARTMENT OF EDUCATION  
CHANGES IN ADMINISTRATIVE SPENDING  
COMPARED TO INCREASES IN TOTAL EDUCATION EXPENSES  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**

For each budgetary program, Table E-1 shows the change in the level of operating expenses at the department compared to the increase in total education expenses for fiscal year 1981-82 through fiscal year 1985-86. The table shows the amount spent for each program for operating expenses, total program expenses, and operating expenses as a percentage of total program expenses. For each fiscal year and for each program, Table E-1 also shows operating expenses and total program expenses as a percentage of total education expenses.

In addition, for each fiscal year from 1982-83 through 1985-86, Table E-1 presents the dollar change in operating expenses and total program expenses from the prior year. Further, Table E-1 shows the percentage increase or decrease in the total program costs that is attributable to the department's operating expenses. For example, between fiscal years 1984-85 and 1985-86, the department spent an additional \$4.613 million for operating the instruction program and an additional \$1.462 billion for the instruction program as a whole. Also, for each additional \$100 spent on this program between these two years, the department spent an additional \$0.30 (0.3 percent) for the department's operation of the instruction program.

Further, Table E-1 shows the total change, by program, between fiscal years 1981-82 and 1985-86 as both a dollar amount and as a percentage. Furthermore, Table E-1 shows the total operating expenses and total education expenses for each fiscal year for all the programs combined and also shows the total operating expenses for all the programs as a percentage of total education expenses.

Finally, while Table E-1 presents the expenses for each of the department's budgetary programs, Table E-1 does not include local assistance expenses of \$23.747 and \$23.842 million for fiscal years 1981-82 and 1982-83, respectively, for programs mandated by the Legislature. During these two years, expenses for mandated programs were included in the department's section of the governor's budget. Beginning in fiscal year 1983-84, mandated programs were shown in a separate section of the governor's budget.

**TABLE E-1**  
**STATE DEPARTMENT OF EDUCATION**  
**CHANGES IN ADMINISTRATIVE SPENDING**  
**COMPARED TO INCREASES IN TOTAL EDUCATION EXPENSES**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

Program Title	1981-82		1982-83		Change From Prior Year	1983-84		Change From Prior Year
	Total Spent	Percent	Total Spent	Percent		Total Spent	Percent	
<b>Instruction</b>								
Operations	\$ 59,690	0.7	\$ 56,470	0.6	\$ (3,220)	\$ 52,645	0.5	\$ (3,825)
Program Total	\$7,503,657	90.8	\$7,598,111	90.7	\$ 94,454	\$8,396,048	88.4	\$ 797,937
Operations as Percent of Program Total	0.8%		0.7%		(3.7%)	0.6%		(0.5%)
<b>Instructional Support</b>								
Operations	\$ 7,914	0.1	\$ 6,464	0.1	\$ (1,450)	\$ 21,194	0.2	\$ 14,730
Program Total	\$ 67,916	0.8	\$ 67,825	0.8	\$ (91)	\$ 323,877	3.4	\$ 256,052
Operations as Percent of Program Total	11.6%		9.5%		1,593.4%	6.5%		5.7%
<b>Special Programs</b>								
Operations	\$ 22,454	0.3	\$ 22,851	0.3	\$ 397	\$ 26,672	0.3	\$ 3,821
Program Total	\$ 662,040	8.0	\$ 687,568	8.2	\$ 25,528	\$ 738,769	7.8	\$ 51,201
Operations as Percent of Program Total	3.4%		3.3%		1.6%	3.6%		7.5%
<b>Executive Management</b>								
Operations	\$ 11,489	0.1	\$ 10,024	0.1	\$ (1,465)	\$ 5,319	0.1	\$ (4,705)
Program Total	\$ 11,682	0.2	\$ 10,178	0.1	\$ (1,504)	\$ 5,566	0.1	\$ (4,612)
Operations as Percent of Program Total	98.3%		98.5%		97.4%	95.6%		102.0%
<b>Library Services</b>								
Operations	\$ 7,549	0.1	\$ 7,988	0.1	\$ 439	\$ 8,323	0.1	\$ 335
Program Total	\$ 17,665	0.2	\$ 19,460	0.2	\$ 1,795	\$ 31,811	0.3	\$ 12,351
Operations as Percent of Program Total	42.7%		41.0%		24.5%	26.2%		2.7%
Net Operating Expenses	\$ 109,096	1.3	\$ 103,797	1.2	\$ (5,299)	\$ 114,153	1.2	\$ 10,356
Total Education Expenses	\$8,262,960	100.0	\$8,383,142	100.0	\$120,182	\$9,496,071	100.0	\$1,112,929
Net Operating Expenses as Percent of Total	1.3%		1.2%		(4.4%)	1.2%		0.9%

Source: Appendix D, Table D-1.

TABLE E-1 (Continued)

1984-85			1985-86			1985-86 Compared to 1981-82	
Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Change	Percent Change
\$ 57,344	0.5	\$ 4,699	\$ 61,956	0.5	\$ 4,612	\$ 2,266	3.8
\$ 9,330,876	88.1	\$ 934,828	\$10,793,731	88.5	\$1,462,855	\$3,290,074	43.8
0.6%		0.5%	0.6%		0.3%	0.1%	
\$ 22,961	0.2	\$ 1,767	\$ 27,833	0.2	\$ 4,872	\$ 19,919	251.7
\$ 418,928	4.0	\$ 95,051	\$ 504,440	4.1	\$ 85,512	\$ 436,524	642.7
5.5%		1.9%	5.5%		5.7%	4.6%	
\$ 25,715	0.2	\$ (957)	\$ 24,020	0.2	\$ (1,695)	\$ 1,566	7.0
\$ 799,571	7.5	\$ 60,802	\$ 844,205	6.9	\$ 44,634	\$ 182,165	27.5
3.2%		(1.6%)	2.8%		(3.8%)	0.9%	
\$ 6,113	0.1	\$ 794	\$ 6,671	0.1	\$ 558	\$ (4,818)	(41.9)
\$ 6,375	0.1	\$ 809	\$ 6,836	0.1	\$ 461	\$ (4,846)	(41.5)
95.9%		98.1%	97.6%		121.0%	99.4%	
\$ 9,275	0.1	\$ 952	\$ 10,511	0.1	\$ 1,236	\$ 2,962	39.2
\$ 36,323	0.3	\$ 4,512	\$ 48,774	0.4	\$ 12,451	\$ 31,109	176.1
25.5%		21.1%	21.5%		9.9%	9.5%	
\$ 121,408	1.1	\$ 7,255	\$ 130,991	1.1	\$ 9,583	\$ 21,895	20.1
\$10,592,073	100.0	\$1,096,002	\$12,197,986	100.0	\$1,605,913	\$3,935,026	47.6
1.1%		0.7%	1.1%		0.6%	0.5%	



**STATE DEPARTMENT OF EDUCATION  
OPERATING EXPENSES BY EXPENSE CATEGORY  
ALL MANAGEMENT LEVELS  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**

Tables F-1 through F-4 show the changes in the department's total operating expenses, the executive management's operating expenses, the administrative management's operating expenses, and the program management's operating expenses, respectively, by expense categories. Tables F-1 through F-4 also present total operating expenses for the department as a whole and for each of the management levels, respectively. Appendix B shows how the operating expenses of the department's organizational units are classified within these three levels of management. Because the department changed data processing systems in fiscal year 1982-83, the data for the operating expenses by expense category for the three levels of management was not available at the department for fiscal year 1981-82. Therefore, tables F-2, F-3, and F-4 present only the total operating expenses for fiscal year 1981-82. Also, because of the department's reorganization in fiscal year 1983-84, we adjusted the data for fiscal years 1981-82 and 1982-83 on tables F-2 and F-4 to make all five years comparable.

For each fiscal year, each of the tables shows the amount spent for each expense category. Also, for each fiscal year, all of the tables show the expenses for each category as a percentage of the total operating expenses. In addition, for each fiscal year, the tables show the dollar change by expense category from the prior fiscal year. Further, while Table F-1 shows the total change, by expense category, between fiscal years 1981-82 and 1985-86, tables F-2, F-3, and F-4 show the total change, by expense category, only from fiscal year 1982-83 to fiscal year 1985-86 because the expense category data was not available for fiscal year 1981-82. The total change in all tables is shown both as a dollar amount and as a percentage.

Finally, all the tables show that the total increases in goods, services, and equipment are composed of varying increases and decreases in the individual categories. These increases and decreases do not necessarily indicate actual changes in the expenses for a particular category but may be caused by changes in the classification of expenses in the governor's budgets. For example, Table F-1 shows that, in fiscal year 1981-82, the department spent \$7,000 for training, \$1.2 million for utilities, and \$1.2 million for data processing. However, for the next four fiscal years no expenses are shown for these categories, which explains the 100 percent decrease between fiscal years 1981-82 and 1985-86 in each of these three categories. Nevertheless, the department did incur expenses for training,

utilities, and data processing, but, beginning in fiscal year 1982-83, the department reclassified the expenses for these items into the general expense, the facilities operations, and the departmental services categories, respectively, in the governor's budget. Thus, increases in fiscal year 1982-83 in these three categories in Table F-1 can also be explained by these reclassifications.

**TABLE F-1**  
**STATE DEPARTMENT OF EDUCATION**  
**OPERATING EXPENSES BY EXPENSE CATEGORY**  
**ALL MANAGEMENT LEVELS**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

Expense Category	1981-82		1982-83		Change From Prior Year	1983-84		Change From Prior Year
	Total Spent	Percent	Total Spent	Percent		Total Spent	Percent	
AUTHORIZED POSITIONS	2,687.1		2,553.4		(133.7)	2,442.7		(110.7)
OPERATING EXPENSES								
Total Wages, Salaries, and Benefits	\$ 80,257	73.6	\$ 74,234	71.5	\$(6,023)	\$ 77,692	68.1	\$ 3,458
Goods, Services, & Equipment:								
General expense	\$ 3,410	3.1	\$ 5,280	5.1	\$ 1,870	\$ 3,314	2.9	\$(1,966)
Printing	1,000	0.9	543	0.5	(457)	442	0.4	(101)
Communications	1,557	1.4	1,403	1.4	(154)	1,472	1.3	69
Postage	599	0.5	535	0.5	(64)	445	0.4	(90)
Travel	3,038	2.8	2,422	2.3	(616)	2,773	2.4	351
Training	7	0.0		0.0	(7)		0.0	
Facilities operation	3,964	3.6	5,181	5.0	1,217	6,139	5.4	958
Utilities	1,161	1.1		0.0	(1,161)		0.0	
Consulting & professional services	10,190	9.3	8,919	8.6	(1,271)	10,132	8.9	1,213
Departmental services	282	0.3	(505)	(0.4)	(787)	1,232	1.1	1,737
Consolidated (Teale) data centers	1,075	1.0	2,419	2.3	1,344	2,062	1.8	(357)
Data processing	1,185	1.1		0.0	(1,185)		0.0	0
Central administrative services	3,005	2.8	2,567	2.5	(438)	2,216	1.9	(351)
Equipment	371	0.3	1,171	1.1	800	1,261	1.1	90
Other expenses	2,799	2.6	2,012	1.9	(787)	2,795	2.4	783
Total Goods, Services, & Equipment	33,643	30.8	31,947	30.8	(1,696)	34,283	30.0	2,336
Special Items of Expense:								
Depreciation		0.0	85	0.1	85	104	0.1	19
Commodities cost	3,996	3.6	4,776	4.6	780	7,639	6.7	2,863
Deferred maintenance		0.0	249	0.2	249	923	0.8	674
Surplus demo project	118	0.1		0.0	(118)		0.0	
Board of control claims		0.0	9	0.0	9		0.0	(9)
Construction		0.0	605	0.6	605		0.0	(605)
Total Operating Expenses	118,014	108.1	111,905	107.8	(6,109)	120,641	105.7	8,736
Less:								
Reimbursements	8,670	7.9	6,928	6.7	(1,742)	6,488	5.7	(440)
Local assistance transfers	248	0.2	1,180	1.1	932		0.0	(1,180)
Net Operating Expenses	\$109,096	100.0	\$103,797	100.0	\$(5,299)	\$114,153	100.0	\$10,356

N/C indicates the percentage could not be calculated.

Note: We reconciled fiscal year 1985-86 expenses shown in the governor's budget with the department's audited financial statements and made the following adjustments to the amounts in the governor's budget:

Departmental Services was increased by \$230 thousand; and  
Other Expenses was increased by \$197 thousand.

Source: The governor's budgets showing the actual expenses for fiscal years 1981-82 through 1985-86.

TABLE F-1 (Continued)

1984-85		1985-86			1985-86 Compared to 1981-82		
Total Spent	Percent	Change From Prior Year	Total Spent (See Note 1)	Percent	Change From Prior Year	Change	Percent Change
2,376.2		(66.5)	2,373.1		(3.1)	(314)	(11.7)
<u>\$ 85,869</u>	<u>70.7</u>	<u>\$8,177</u>	<u>\$ 93,226</u>	<u>71.2</u>	<u>\$ 7,357</u>	<u>\$12,969</u>	16.2
\$ 4,188	3.4	\$ 874	\$ 4,316	3.3	\$ 128	\$ 906	26.6
497	0.4	55	851	0.7	354	(149)	(14.9)
1,679	1.4	207	1,824	1.4	145	267	17.1
541	0.4	96	660	0.5	119	61	10.2
2,881	2.4	108	3,339	2.6	458	301	9.9
	0.0			0.0		(7)	(100.0)
6,382	5.3	243	7,052	5.4	670	3,088	77.9
	0.0			0.0		(1,161)	(100.0)
9,086	7.5	(1,046)	11,969	9.1	2,883	1,779	17.5
1,731	1.4	499	1,946	1.5	215	1,664	590.1
1,797	1.5	(265)	1,884	1.4	87	809	75.3
	0.0			0.0		(1,185)	(100.0)
1,341	1.1	(875)	2,122	1.6	781	(883)	(29.4)
885	0.7	(376)	1,852	1.4	967	1,481	399.2
1,679	1.4	(1,116)	2,233	1.7	554	(566)	(20.2)
<u>32,687</u>	<u>26.9</u>	<u>(1,596)</u>	<u>40,048</u>	<u>30.6</u>	<u>7,361</u>	<u>6,405</u>	19.0
	0.0	(104)	126	0.1	126	126	N/C
7,124	5.9	(515)	3,072	2.3	(4,052)	(924)	(23.1)
371	0.3	(552)	1,369	1.0	998	1,369	N/C
671	0.6	671	0	0.0	(671)	(118)	(100.0)
5	0.0	5	0	0.0	(5)	0	N/C
	0.0			0.0		0	N/C
<u>126,727</u>	<u>104.4</u>	<u>6,086</u>	<u>137,841</u>	<u>105.2</u>	<u>11,114</u>	<u>19,827</u>	16.8
5,319	4.4	(1,169)	6,850	5.2	1,531	(1,820)	(21.0)
	0.0			0.0		(248)	(100.0)
<u>\$121,408</u>	<u>100.0</u>	<u>\$7,255</u>	<u>\$130,991</u>	<u>100.0</u>	<u>\$ 9,583</u>	<u>\$21,895</u>	20.1

**TABLE F-2**  
**STATE DEPARTMENT OF EDUCATION**  
**OPERATING EXPENSES BY EXPENSE CATEGORY**  
**EXECUTIVE-MANAGEMENT LEVEL**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

Expense Category	1981-82		1982-83		Change From Prior Year	1983-84		Change From Prior Year
	Total Spent	Percent	Total Spent	Percent		Total Spent	Percent	
AUTHORIZED POSITIONS	93.1		72.0		(21.1)	65.7		(6.3)
OPERATING EXPENSES								
Total Wages, Salaries, and Benefits	*	*	\$3,051	55.7	*	\$2,740	51.5	\$ (311)
Goods, Services & Equipment:								
General expense	*	*	\$ 291	5.3	*	\$ 433	8.1	\$ 142
Printing	*	*	123	2.3	*	76	1.4	(47)
Communications	*	*	111	2.0	*	60	1.1	(51)
Postage	*	*	49	0.9	*	36	0.7	(13)
Travel	*	*	232	4.2	*	247	4.6	15
Training	*	*	0	0.0	*	0	0.0	
Facilities operation	*	*	286	5.2	*	211	4.0	(75)
Utilities	*	*	0	0.0	*	0	0.0	
Consulting & professional services	*	*	1,554	28.4	*	350	6.6	(1,204)
Departmental services	*	*	924	16.9	*	1,104	20.8	180
Consolidated (Teale) data centers	*	*	29	0.5	*	(23)	(0.4)	(52)
Data processing	*	*	0	0.0	*	0	0.0	
Central administrative services	*	*	0	0.0	*	(16)	(0.3)	(16)
Equipment	*	*	17	0.3	*	75	1.4	58
Other expenses	*	*	(317)	(5.8)	*	633	11.9	950
Total Goods, Services & Equipment	*	*	3,299	60.2	*	3,186	59.9	(113)
Special Items of Expense:								
Depreciation	*	*	0	0.0	*	0	0.0	0
Commodities cost	*	*	0	0.0	*	0	0.0	0
Deferred maintenance	*	*	0	0.0	*	0	0.0	0
Surplus demo project	*	*	0	0.0	*	0	0.0	0
Board of control claims	*	*	0	0.0	*	0	0.0	0
Construction	*	*	0	0.0	*	0	0.0	0
Total Operating Expenses	7,369	106.3	6,350	115.9	(1,019)	5,926	111.4	\$(424)
Less:								
Reimbursements	436	6.3	904	16.5	468	607	11.4	(297)
Local assistance transfers	0	0.0	(31)	(0.6)	(31)	0	0.0	31
Net Operating Expenses	\$6,933	100.0	\$5,477	100.0	\$(1,456)	\$5,319	100.0	\$(158)

N/C indicates the percentage could not be calculated.

\*This information was not readily available from the State Department of Education.

Note: Fiscal years 1981-82 and 1982-83 have been adjusted for comparability because of reorganization in fiscal year 1983-84.

Source: State Department of Education's Budget Office.

TABLE F-2 (Continued)

1984-85			1985-86			1985-86 Compared to 1982-83	
Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Change	Percent Change
71.7		6.0	63.8		(7.9)	(8.2)	(11.4)
<u>\$3,151</u>	<u>51.5</u>	<u>\$ 411</u>	<u>\$2,938</u>	<u>44.0</u>	<u>\$(213)</u>	<u>\$ (113)</u>	<u>(3.7)</u>
350	5.7	\$ (83)	\$1,322	19.8	\$ 972	\$1,031	354.3
108	1.8	32	221	3.3	113	98	79.7
72	1.2	12	68	1.0	(4)	(43)	(38.7)
43	0.7	7	53	0.8	10	4	8.2
246	4.0	(1)	201	3.0	(45)	(31)	(13.4)
0	0.0		0	0.0		0	N/C
227	3.7	16	236	3.5	9	(50)	(17.5)
0	0.0		0	0.0		0	N/C
691	11.3	341	536	8.0	(155)	(1,018)	(65.5)
1,593	26.1	489	1,737	26.1	144	813	88.0
81	1.3	104	0	0.0	(81)	(29)	(100.0)
0	0.0		0	0.0		0	N/C
0	0.0	16	18	0.3	18	18	N/C
4	0.1	(71)	78	1.2	74	61	358.8
<u>(213)</u>	<u>(3.5)</u>	<u>(846)</u>	<u>(47)</u>	<u>(0.7)</u>	<u>166</u>	<u>270</u>	<u>85.2</u>
<u>3,202</u>	<u>52.4</u>	<u>16</u>	<u>4,423</u>	<u>66.3</u>	<u>1,221</u>	<u>1,124</u>	<u>34.1</u>
0	0.0	0	0	0.0	0	0	N/C
1	0.0	1	0	0.0	(1)	0	N/C
0	0.0	0	0	0.0	0	0	N/C
0	0.0	0	0	0.0	0	0	N/C
0	0.0	0	0	0.0	0	0	N/C
0	0.0		0	0.0		0	N/C
<u>6,354</u>	<u>103.9</u>	<u>428</u>	<u>7,361</u>	<u>110.3</u>	<u>1,007</u>	<u>1,011</u>	<u>15.9</u>
218	3.5	(389)	690	10.3	472	(214)	(23.7)
23	0.4	23	0	0.0	(23)	31	(100.0)
<u>\$6,113</u>	<u>100.0</u>	<u>\$ 794</u>	<u>\$6,671</u>	<u>100.0</u>	<u>\$ 558</u>	<u>\$1,194</u>	<u>21.8</u>

**TABLE F-3**  
**STATE DEPARTMENT OF EDUCATION**  
**OPERATING EXPENSES BY EXPENSE CATEGORY**  
**ADMINISTRATIVE-MANAGEMENT LEVEL**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

Expense Category	1981-82		1982-83		Change From Prior Year	1983-84		Change From Prior Year
	Total Spent	Percent	Total Spent	Percent		Total Spent	Percent	
AUTHORIZED POSITIONS	345.0		315.6		29.4	318.4		2.3
OPERATING EXPENSES								
Total Wages, Salaries, and Benefits	*	*	\$ 8,758	49.6	*	\$ 9,817	46.8	\$1,059
Goods, Services & Equipment:								
General expense	*	*	\$ 650	3.7	*	\$ 635	3.0	\$ (15)
Printing	*	*	9	0.1	*	63	0.3	54
Communications	*	*	232	1.3	*	272	1.3	40
Postage	*	*	58	0.3	*	53	0.3	(5)
Travel	*	*	173	1.0	*	174	0.8	1
Training	*	*	0	0.0	*	0	0.0	
Facilities operation	*	*	466	2.6	*	697	3.3	231
Utilities	*	*	0	0.0	*	0	0.0	
Consulting & professional services	*	*	190	1.1	*	1,257	6.0	1,067
Departmental services	*	*	2,997	17.0	*	4,920	23.5	1,923
Consolidated (Teale) data centers	*	*	1,509	8.5	*	1,248	6.0	(261)
Data processing	*	*	0	0.0	*	0	0.0	
Central administrative services	*	*	2,567	14.5	*	2,171	10.4	(396)
Equipment	*	*	44	0.2	*	274	1.3	230
Other expenses	*	*	4	0.0	*	(622)	(3.0)	(626)
Total Goods, Services & Equipment	*	*	\$ 8,899	50.3	*	\$11,142	53.2	\$2,243
Special Items of Expense:								
Depreciation	*	*	0	0.0	*	0	0.0	0
Commodities cost	*	*	10	0.1	*	1	0.0	(9)
Deferred maintenance	*	*	0	0.0	*	0	0.0	0
Surplus demo project	*	*	0	0.0	*	0	0.0	0
Board of control claims	*	*	0	0.0	*	0	0.0	0
Construction	*	*	0	0.0	*	0	0.0	0
Total Operating Expenses	\$15,124	100.0	\$17,667	100.0	2,543	\$20,960	100.0	\$3,293
Less:								
Reimbursements	0	0.0	0	0.0	0	0	0.0	0
Local assistance transfers	0	0.0	0	0.0	0	0	0.0	0
Net Operating Expenses	\$15,124	100.0	\$17,667	100.0	\$2,543	\$20,960	100.0	\$3,293

N/C indicates the percentage could not be calculated.

\*This information was not readily available at the State Department of Education.

Source: State Department of Education's Budget Office.

TABLE F-3 (Continued)

1984-85			1985-86			1985-86 Compared to 1982-83	
Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Change	Percent Change
339.9		21.5	360.8		20.9	45.2	14.3
<u>\$11,721</u>	<u>52.7</u>	<u>\$1,904</u>	<u>\$14,114</u>	<u>61.8</u>	<u>\$ 2,393</u>	<u>\$5,356</u>	61.2
\$ 1,013	4.6	\$ 378	\$ 82	0.3	\$ (931)	\$ (568)	(87.4)
76	0.3	13	48	0.2	(28)	39	433.3
343	1.5	71	401	1.7	58	169	72.8
86	0.4	33	111	0.5	25	53	91.4
223	1.0	49	246	1.1	23	73	42.2
0	0.0		0	0.0		0	N/C*
825	3.7	128	984	4.3	159	518	111.2
0	0.0		0	0.0		0	N/C
579	2.6	(678)	475	2.1	(104)	285	150.0
5,753	25.8	833	5,913	25.9	160	2,916	97.3
705	3.2	(543)	0	0.0	(705)	(1,509)	(100.0)
2	0.0	2	0	0.0	(2)	0	N/C
778	3.5	(1,393)	0	0.0	(778)	(2,567)	(100.0)
147	0.7	(127)	523	2.3	376	479	1,088.6
3	0.0	625	(54)	(0.2)	(57)	(58)	(1,450.0)
<u>\$10,533</u>	<u>47.3</u>	<u>\$ (609)</u>	<u>\$ 8,729</u>	<u>38.2</u>	<u>\$(1,804)</u>	<u>\$ (170)</u>	(1.9)
0	0.0	0	0	0.0	0	0	N/C
3	0.0	2	2	0.0	(1)	(8)	(80.0)
0	0.0	0	0	0.0	0	0	N/C
0	0.0	0	0	0.0	0	0	N/C
0	0.0	0	0	0.0	0	0	N/C
0	0.0	0	0	0.0	0	0	N/C
<u>\$22,257</u>	<u>100.0</u>	<u>\$1,297</u>	<u>\$22,845</u>	<u>100.0</u>	<u>\$ 588</u>	<u>\$5,178</u>	29.3
0	0.0	0	0	0.0	0	0	N/C
0	0.0	0	0	0.0	0	0	N/C
<u>\$22,257</u>	<u>100.0</u>	<u>\$1,297</u>	<u>\$22,845</u>	<u>100.0</u>	<u>\$ 588</u>	<u>\$5,178</u>	29.3



TABLE F-4

STATE DEPARTMENT OF EDUCATION  
 OPERATING EXPENSES BY EXPENSE CATEGORY  
 PROGRAM-MANAGEMENT LEVEL  
 FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
 (IN THOUSANDS)

Expense Category	1981-82		1982-83		Change From Prior Year	1983-84		Change From Prior Year
	Total Spent	Percent	Total Spent	Percent		Total Spent	Percent	
AUTHORIZED POSITIONS	2,249.0		2,165.8		(83.2)	2,058.6		(107.2)
OPERATING EXPENSES								
Total Wages, Salaries, and Benefits	*	*	\$62,425	77.4	*	\$65,135	74.1	\$ 2,710
Goods, Services, & Equipment:								
General expense	*	*	\$ 4,339	5.4	*	\$ 2,246	2.5	\$(2,093)
Printing	*	*	411	0.5	*	303	0.3	(108)
Communications	*	*	1,060	1.3	*	1,140	1.3	80
Postage	*	*	428	0.5	*	356	0.4	(72)
Travel	*	*	2,017	2.5	*	2,352	2.7	335
Training	*	*		0.0	*		0.0	
Facilities operation	*	*	4,429	5.5	*	5,231	6.0	802
Utilities	*	*		0.0	*		0.0	
Consulting & professional services	*	*	7,175	8.9	*	8,525	9.7	1,350
Departmental services	*	*	(4,426)	(5.5)	*	(4,792)	(5.5)	(366)
Consolidated (Teale) data centers	*	*	881	1.1	*	837	1.0	(44)
Data processing	*	*	0	0.0	*		0.0	0
Central administrative services	*	*	0	0.0	*	61	0.1	61
Equipment	*	*	1,110	1.4	*	912	1.0	(198)
Other expenses	*	*	2,325	2.9	*	2,784	3.2	459
Total Goods, Services & Equipment	*	*	19,749	24.5	*	19,955	22.7	206
Special Items of Expense:								
Depreciation	*	*	85	0.1	*	104	0.1	19
Commodities cost	*	*	4,766	5.9	*	7,638	8.7	2,872
Deferred maintenance	*	*	249	0.3	*	923	1.1	674
Surplus demo project	*	*		0.0	*		0.0	
Board of Control claims	*	*	9	0.0	*		0.0	(9)
Construction	*	*	605	0.8	*		0.0	(605)
Total Operating Expenses	95,521	109.7	87,888	109.0	(7,633)	93,755	106.7	5,867
Less:								
Reimbursements	8,234	9.4	6,024	7.5	(2,210)	5,881	6.7	(143)
Local assistance transfers	248	0.3	1,211	1.5	963		0.0	(1,211)
Net Operating Expenses	\$87,039	100.0	\$80,653	100.0	\$(6,386)	\$87,874	100.0	\$ 7,221

N/C indicates the percentage could not be calculated.

\*This information was not readily available from the State Department of Education.

Source: Tables F-1, F-2, and F-3.

TABLE F-4 (Continued)

1984-85			1985-86			1985-86 Compared to 1981-82	
Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Change	Percent Change
1,964.6		(94)	1,948.5		(16.1)	(217.3)	(10.0)
<u>\$70,997</u>	<u>76.3</u>	<u>\$5,862</u>	<u>\$ 76,174</u>	<u>75.1</u>	<u>\$5,177</u>	<u>\$13,749</u>	22.0
\$ 2,825	3.1	\$ 579	\$ 2,912	2.9	\$ 87	\$(1,427)	(32.9)
313	0.3	10	582	0.6	269	171	41.6
1,264	1.4	124	1,355	1.3	91	295	27.8
412	0.4	56	496	0.5	84	68	15.9
2,412	2.6	60	2,892	2.8	480	875	43.4
	0.0			0.0		0	N/C
5,330	5.7	99	5,832	5.7	502	1,403	31.7
	0.0			0.0		0	N/C
7,816	8.4	(709)	10,958	10.8	3,142	3,783	52.7
(5,615)	(6.0)	(823)	(5,704)	(5.6)	(89)	(1,278)	(28.9)
1,011	1.1	174	1,884	1.9	873	1,003	113.8
(2)	0.0	(2)		0.0	2	0	
563	0.6	502	2,104	2.1	1,541	2,104	N/C
734	0.8	(178)	1,251	1.2	517	141	12.7
1,889	2.0	(895)	2,334	2.3	445	9	0.4
<u>18,952</u>	<u>20.4</u>	<u>(1,003)</u>	<u>26,896</u>	<u>26.5</u>	<u>7,944</u>	<u>\$ 7,147</u>	36.2
	0.0	(104)	126	0.1	126	41	48.2
7,120	7.7	(518)	3,070	3.0	(4,050)	(1,696)	(35.6)
371	0.4	(552)	1,369	1.4	998	1,120	449.8
671	0.7	671	0	0.0	(671)	0	N/C
5	0.0	5	0	0.0	(5)	(9)	(100.0)
	0.0			0.0		(605)	(100.0)
<u>98,116</u>	<u>105.5</u>	<u>4,361</u>	<u>107,635</u>	<u>106.1</u>	<u>9,519</u>	<u>19,747</u>	22.5
5,101	5.5	(780)	6,160	6.1	1,059	136	2.3
(23)	0.0	(23)		0.0	23	(1,211)	(100.0)
<u>\$93,038</u>	<u>100.0</u>	<u>\$5,164</u>	<u>\$101,475</u>	<u>100.0</u>	<u>\$8,437</u>	<u>\$20,822</u>	25.8

**CLASSIFICATION OF EXPENSE REPORT ACCOUNTS  
USED BY SCHOOL DISTRICTS**

This appendix shows how we categorized each of the accounts used by school districts. We have divided the accounts into three categories: district office, school site, and classroom. We have further subdivided the district-office and school-site categories into administration and support. Within each category, we group the accounts by type such as salaries, services, or equipment.

Many of the accounts listed below are followed by a percentage. These accounts are the ones that have expenses that should be distributed into more than one category. The percentage indicates how much of the expense should be included in that particular category. For example, salaries and benefits listed under district-office administration shows that 50 percent of the account that is numbered 3900 should be included in this category; the remaining 50 percent is shown in the salaries and benefits category listed under school-site administration.

DISTRICT OFFICE

Administration:

Salaries and Benefits

1700	Superintendents' salaries
1800	Certificated salaries of administrative personnel
2200	Classified salaries of administrative personnel
2300	Clerical and other office salaries (41%)
3900	Other benefits (50%)

Services and Operating Expenditures

4500	Other supplies (17%)
5200	Travel and conference expenses (45%)
5300	Dues and memberships
5430	Fidelity bond premiums
5600	Contracts, rents, and leases (Education Code, Section 56366) (14%)
5600	Rentals, leases, and repairs (19%)
5700	Legal, election, and audit expenses
5750-99	Direct costs for interfund services
5800	Other services and operating expenditures (53%)

New and Replacement Equipment

4800	Equipment replacement (7%)
6400	Equipment (9%)
6490	All other equipment (7%)
6500	Equipment replacement (6%)

Support:

Maintenance and Operating Salaries

2400	Maintenance and operations salaries (6%)
------	--

Supplies and Replacement Equipment

4500	Other supplies (3%)
4800	Equipment replacement (2%)

Services and Operating Expenditures

5410	Fire and theft (2%)
5420	Liability insurance (2%)
5450	Other insurance (5%)
5500	Utilities and housekeeping services (9%)
5600	Contracts, rents, and leases (Education Code, Section 56366) (1%)
5600	Rentals, leases, and repairs (1%)
5800	Other services and operating expenditures (1%)

Purchase and Improvement of Sites, Buildings, and Equipment

6100	Sites and improvement of sites (1%)
6200	Buildings and improvement of buildings (25%)
6400	Equipment (3%)
6490	All other equipment (2%)

SCHOOL SITE

Administration:

Salaries and Benefits

1200	School administrators' salaries
1300	Supervisors' salaries
1900	Other certificated personnel (20%)
2300	Clerical and other office salaries (50%)
3900	Other benefits (50%)

Services and Operating Expenditures

4500	Other supplies (16%)
5200	Travel and conference expenses (15%)
5440	Pupil insurance
5600	Contracts, rents, and leases (Education Code, Section 56366) (3%)
5600	Rentals, leases, and repairs (12%)
5800	Other services and operating expenditures (3%)

New and Replacement Equipment  
 4800 Equipment replacement (4%)  
 6400 Equipment (6%)  
 6490 All other equipment (4%)  
 6500 Equipment replacement (11%)

Pupil Services:

Library Services  
 1400 Librarians' salaries  
 6300 Books and media for new school libraries or major  
 expansion of school libraries  
 6310 Library books  
 6320 Library materials

Guidance, Welfare, Attendance, Physical, and Mental Health Services  
 1500 Guidance, welfare, and attendance salaries  
 1600 Physical and mental health salaries

Other Salaries and Benefits  
 2300 Clerical and other office salaries (7%)  
 2900 Other classified salaries (93%)

Services and Operating Expenditures  
 4500 Other supplies (3%)  
 5200 Travel and conference expenses (5%)  
 5600 Contracts, rents, and leases (Education Code,  
 Section 56366) (3%)  
 5800 Other services and operating expenditures (2%)

New and Replacement Equipment  
 6400 Equipment (2%)  
 6410 Audiovisual equipment  
 6420 Library equipment  
 6500 Equipment replacement (1%)

Support:

Maintenance  
 2400 Maintenance and operations salaries (94%)

Food Services  
 2500 Food services salaries  
 4710 Food  
 4720 Meals for needy pupils  
 4790 Other food services

Transportation  
 2600 Transportation salaries  
 4600 Pupil transportation supplies

Services and Operating Expenditures

2300 Clerical and other office salaries (2%)  
2900 Other classified salaries (7%)  
4500 Other supplies (58%)  
5410 Fire and theft (98%)  
5420 Liability insurance (98%)  
5450 Other insurance (95%)  
5500 Utilities and housekeeping services (91%)  
5600 Contracts, rents, and leases (Education Code,  
Section 56366) (56%)  
5600 Rentals, leases, and repairs (56%)  
5800 Other services and operating expenditures (36%)

Purchase and Improvement of Sites, Buildings, and Equipment

6100 Sites and improvement of sites (99%)  
6200 Buildings and improvement of buildings (75%)

New and Replacement Equipment

4800 Equipment replacement (32%)  
6400 Equipment (19%)  
6430 Food service equipment  
6440 Pupil transportation equipment  
6490 All other equipment (32%)  
6500 Equipment replacement (17%)

CLASSROOM

Salaries and Benefits

1100 Teachers' salaries  
1900 Other certificated personnel (80%)  
2100 Instructional aides for direct teaching assistance  
3110 State Teachers' Retirement System - teachers  
3210 Public Employees' Retirement System - instructional  
aides  
3310 Social Security - instructional aides  
3330 Medicare benefits - instructional personnel  
3410 Health and welfare benefits for teachers and  
instructional aides  
3510 Unemployment insurance for teachers and  
instructional aides  
3610 Workers' compensation insurance for teachers and  
instructional aides

Books, Materials, and Supplies

4110 Textbooks, General Purpose Funds  
4140 Textbooks (Education Code, Section 60242)  
4150 Textbooks (Education Code, Section 60247)  
4210 Books other than textbooks, General Purpose Funds  
4240 Books other than textbooks (Education Code,  
Section 60242)  
4250 Books other than textbooks (Education Code,  
Section 60247)

Books, Materials, and Supplies (continued)

4310	Instructional materials and supplies, General Purpose Funds
4340	Instructional materials and supplies (Education Code, Section 60242)
4350	Instructional materials and supplies (Education Code, Section 60247)
4410	Instructional materials
4420	Instructional media supplies
4440	Instructional media materials (Education Code, Section 60242 (b))
4500	Other supplies (3%)

Services and Operating Expenditures

5110	Personal services, General Purpose Funds
5140	Personal services (Education Code, Section 60242)
5200	Travel and conference expenses (35%)
5600	Contracts, rents, and leases (Education Code, Section 56366) (23%)
5600	Rentals, leases, and repairs (12%)
5700	Interdistrict and nonpublic schools
5800	Other services and operating expenditures (5%)

New and Replacement Equipment

4800	Equipment replacement (55%)
6400	Equipment (61%)
6490	All other equipment (55%)
6500	Equipment replacement (65%)

ACCOUNTS PRORATED TO SALARIES

3120	State Teachers' Retirement System - other than teachers
3220	Public Employees' Retirement System - other than instructional aides
3320	Social Security - other than instructional aides
3340	Medicare benefits - noninstructional personnel
3420	Health and welfare benefits for all other employees
3520	Unemployment insurance for all other employees
3620	Workers' compensation insurance for all other employees

LIST OF THE 12 SCHOOL DISTRICTS WE VISITED

<u>School District</u>	<u>County</u>
<u>Large</u>	
Elk Grove Unified	Sacramento
Fairfield-Suisun Valley Joint Unified	Solano
Long Beach Unified	Los Angeles
Orange Unified	Orange
<u>Medium</u>	
Baldwin Park Unified	Los Angeles
Centralia Elementary	Orange
Walnut Creek Elementary	Contra Costa
Woodland Joint Unified	Yolo
<u>Small</u>	
Etiwanda Elementary	San Bernardino
Julian Union High	San Diego
Mark West Union Elementary	Sonoma
Newcastle Elementary	Placer



APPENDIX I

**121 SCHOOL DISTRICTS  
PERCENTAGE CHANGES IN DISTRICT-OFFICE, SCHOOL-SITE, AND  
CLASSROOM EXPENSES COMPARED TO CHANGES IN TOTAL EDUCATION  
EXPENSES AND THE STATE INCOME RECEIVED BY EACH DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**

	Percentage Change From Prior Fiscal Year				
	<u>Overall</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>
State Education Expenses	47.6	1.5	13.3	11.5	15.2
<hr/>					
<u>District Name</u>					
ABC Unified					
District office	37.2	2.6	8.0	14.2	8.4
School site	23.1	7.1	0.0	8.1	6.4
Classroom	34.4	8.0	1.7	13.8	7.5
Total Expenses	30.7	7.3	1.6	11.9	7.2
State Income	40.7	6.0	9.0	8.8	11.9
<hr/>					
Albany City Unified					
District office	34.4	10.8	2.9	7.4	9.8
School site	32.7	8.6	6.9	6.2	7.6
Classroom	41.3	9.0	5.0	9.3	13.0
Total Expenses	37.9	9.0	5.5	8.1	10.9
State Income	51.1	7.9	7.6	11.2	17.0
<hr/>					
Amador Valley Joint Union High					
District office	28.3	2.5	7.7	21.6	(4.4)
School site	53.9	12.7	10.1	19.5	3.8
Classroom	39.4	3.5	7.5	3.7	20.7
Total Expenses	43.5	6.5	8.4	10.7	12.2
State Income	31.9	3.4	4.6	12.8	8.0
<hr/>					
Anaheim Union High					
District office	43.6	10.6	6.7	14.6	6.2
School site	32.9	9.3	4.3	8.1	7.9
Classroom	35.0	9.1	5.9	8.7	7.4
Total Expenses	34.9	9.3	5.4	8.9	7.5
State Income	35.3	0.9	12.6	9.1	9.1
<hr/>					
Arcadia Unified					
District office	20.1	(6.2)	18.2	7.0	1.2
School site	16.3	2.7	5.8	6.9	0.0
Classroom	26.3	0.7	2.1	13.6	8.1
Total Expenses	22.7	0.8	4.4	11.0	5.0
State Income	19.5	(1.4)	3.5	6.8	9.6

	<u>Percentage Change From Prior Fiscal Year</u>				
	<u>Overall</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>
<b>Bakersfield City Elementary</b>					
District office	54.3	9.1	5.6	10.7	21.0
School site	55.9	7.1	10.0	11.1	19.1
Classroom	52.5	7.8	8.9	13.4	14.5
Total Expenses	53.7	7.7	9.0	12.5	16.4
State Income	45.1	4.5	11.1	12.6	11.0
<b>Baldwin Park Unified</b>					
District office	32.4	3.0	0.0	12.5	14.3
School site	45.7	3.4	15.2	8.7	12.4
Classroom	51.3	10.8	9.9	13.2	9.7
Total Expenses	48.0	7.8	10.8	11.7	10.9
State Income	57.5	5.7	11.5	15.1	16.2
<b>Beaumont Unified</b>					
District office	27.5	1.2	4.1	8.8	11.3
School site	41.2	17.8	7.9	4.7	6.1
Classroom	45.6	5.0	12.6	11.7	10.3
Total Expenses	42.6	8.8	10.3	9.1	9.0
State Income	50.6	3.4	8.1	17.1	15.1
<b>Bend Elementary</b>					
District office	62.5	0.0	50.0	16.7	(7.1)
School site	64.7	5.9	8.3	7.7	33.3
Classroom	19.0	0.0	(12.4)	29.3	5.0
Total Expenses	33.5	1.3	(1.3)	21.9	9.5
State Income	51.5	(8.1)	31.9	11.7	11.9
<b>Bolinas-Stinson Union Elementary</b>					
District office	(19.7)	(29.5)	20.9	(19.2)	16.7
School site	1.4	(5.9)	(8.2)	(2.1)	19.8
Classroom	24.5	(5.5)	5.8	7.4	15.9
Total Expenses	12.7	(7.9)	2.1	2.2	17.1
State Income	11.9	(14.5)	6.2	3.3	19.4
<b>Bradley Union Elementary</b>					
District office	133.3	66.7	0.0	20.0	16.7
School site	60.0	71.4	(20.0)	8.3	7.7
Classroom	63.5	(7.7)	31.3	33.3	1.2
Total Expenses	66.7	26.9	2.5	22.3	4.7
State Income	85.5	(31.9)	112.8	12.0	14.3

	Percentage Change From Prior Fiscal Year				
	Overall	1982-83	1983-84	1984-85	1985-86
<b>Cambrian Elementary</b>					
District office	32.4	8.2	5.4	5.5	9.9
School site	31.0	9.5	0.3	10.0	8.5
Classroom	22.5	1.0	6.7	3.4	9.9
Total Expenses	25.9	4.1	4.6	5.6	9.4
State Income	6.6	(2.6)	7.3	(2.5)	4.6
<b>Capistrano Unified</b>					
District office	55.9	(0.9)	22.1	14.4	12.7
School site	33.9	(1.1)	16.6	13.3	2.4
Classroom	54.7	4.4	10.5	16.8	14.9
Total Expenses	48.0	2.2	13.3	15.5	10.7
State Income	45.4	(6.4)	5.1	18.5	24.7
<b>Carpinteria Unified</b>					
District office	37.4	5.6	14.9	2.3	10.7
School site	30.6	7.4	8.4	3.7	8.1
Classroom	30.7	0.5	6.5	12.0	9.0
Total Expenses	31.0	3.1	7.7	8.5	8.8
State Income	41.7	1.7	9.4	5.4	20.8
<b>Central Unified*</b>					
District office	4,912.5	4,931.3	(1.0)	1.3	(0.6)
School site	64,514.3	50,628.6	17.0	9.9	(0.9)
Classroom	599,300.0	436,600.0	16.9	7.9	8.8
Total Expenses	47,062.5	36,245.8	15.3	8.2	4.0
State Income	N/A	N/C	11.7	11.4	18.5
<b>Centralia Elementary</b>					
District office	66.9	3.9	6.9	45.3	3.4
School site	28.3	6.6	4.0	8.2	7.0
Classroom	27.8	6.4	1.9	15.0	2.5
Total Expenses	30.6	6.3	2.9	14.9	3.9
State Income	24.9	(2.5)	2.3	6.3	17.7
<b>Chaffey Joint Union High</b>					
District office	77.7	4.7	15.5	12.6	30.4
School site	40.2	1.4	5.4	13.6	15.4
Classroom	52.2	4.6	12.4	18.4	9.4
Total Expenses	49.7	3.5	10.3	16.5	12.6
State Income	68.3	5.7	10.1	21.5	19.1

\*Fiscal year 1982-83 was the first year of operation for Central Unified School District. The large percentage changes in that year reflect the change from the low start-up costs in the year preceding the district's first year of operation.

N/C indicates the percentage could not be calculated.

	Percentage Change From Prior Fiscal Year				
	Overall	1982-83	1983-84	1984-85	1985-86
<b>Chino Unified</b>					
District office	62.8	7.8	6.5	7.3	32.1
School site	38.6	5.2	2.2	11.6	15.6
Classroom	60.5	9.0	14.6	14.8	11.9
Total Expenses	53.4	7.7	10.0	13.4	14.2
State Income	67.0	5.6	14.2	17.8	17.5
<b>Chowchilla Elementary</b>					
District office	40.1	0.0	11.0	17.5	7.4
School site	41.1	(0.2)	22.8	14.5	0.6
Classroom	38.9	(0.3)	12.4	15.8	7.0
Total Expenses	39.8	(0.2)	15.8	15.5	4.7
State Income	68.5	1.8	17.2	13.0	25.0
<b>Clovis Unified</b>					
District office	60.3	4.3	13.6	12.4	20.3
School site	40.4	3.6	9.4	10.9	11.7
Classroom	65.0	10.9	9.7	17.4	15.5
Total Expenses	55.3	7.6	9.9	14.6	14.5
State Income	60.7	0.9	14.1	15.1	21.3
<b>Compton Unified</b>					
District office	47.7	17.6	14.6	7.2	2.3
School site	12.9	1.2	5.5	3.1	2.6
Classroom	22.9	3.1	7.0	2.4	8.8
Total Expenses	20.7	3.3	7.0	3.0	6.0
State Income	35.5	2.2	8.3	8.2	13.1
<b>Conejo Valley Unified</b>					
District office	48.9	7.7	15.6	11.8	6.9
School site	21.7	4.6	(2.2)	11.6	6.6
Classroom	26.4	(2.3)	8.7	9.8	8.3
Total Expenses	26.4	0.7	5.5	10.5	7.7
State Income	25.3	(2.9)	5.9	10.5	10.3
<b>Corona-Norco Unified</b>					
District office	33.0	(0.9)	7.1	15.7	8.3
School site	25.9	2.1	7.9	6.5	7.3
Classroom	34.4	1.0	6.5	10.5	13.1
Total Expenses	31.3	1.3	7.0	9.4	10.7
State Income	49.0	1.3	13.7	12.6	14.9

	Percentage Change From Prior Fiscal Year				
	Overall	1982-83	1983-84	1984-85	1985-86
<b>Cucamonga Elementary</b>					
District office	36.1	5.4	12.0	(13.9)	34.0
School site	39.1	4.5	11.3	10.2	8.6
Classroom	57.6	(0.1)	27.2	7.3	15.6
Total Expenses	48.8	2.1	19.9	6.1	14.7
State Income	120.2	29.7	17.8	11.8	28.9
<b>Dixie Elementary</b>					
District office	26.1	7.7	1.4	(5.9)	22.6
School site	8.8	0.2	1.7	6.7	0.1
Classroom	7.8	1.1	8.5	6.6	(7.9)
Total Expenses	9.7	1.4	5.6	5.5	(2.8)
State Income	(38.4)	(2.9)	(6.2)	(7.0)	(27.3)
<b>Durham Unified</b>					
District office	57.5	18.1	31.3	(5.1)	7.0
School site	50.4	8.7	25.2	(1.7)	12.4
Classroom	45.0	8.8	6.9	15.7	7.7
Total Expenses	47.7	9.4	15.0	7.4	9.3
State Income	64.1	0.6	7.6	23.8	22.5
<b>East Side Union High</b>					
District office	168.9	3.7	15.7	75.6	27.6
School site	29.7	3.0	3.1	7.1	14.1
Classroom	55.6	10.9	9.2	16.1	10.6
Total Expenses	50.2	7.5	7.2	15.4	12.8
State Income	64.9	7.8	4.6	29.6	12.9
<b>Elk Grove Unified</b>					
District office	106.9	9.1	6.4	29.5	37.7
School site	65.7	18.3	2.2	16.3	17.9
Classroom	74.3	11.8	8.9	24.0	15.4
Total Expenses	73.8	13.7	6.6	22.0	17.7
State Income	82.7	3.7	19.6	22.6	20.1
<b>El Segundo Unified</b>					
District office	31.8	3.4	1.7	11.5	12.5
School site	11.4	5.8	(3.4)	6.7	2.2
Classroom	26.1	2.8	4.0	9.2	8.0
Total Expenses	21.2	4.0	1.0	8.5	6.4
State Income	26.1	(2.1)	4.1	7.1	15.6

	Percentage Change From Prior Fiscal Year				
	Overall	1982-83	1983-84	1984-85	1985-86
<b>Etiwanda Elementary</b>					
District office	67.6	5.7	7.2	22.7	20.5
School site	38.9	0.4	3.2	12.1	19.7
Classroom	63.4	12.4	11.3	9.4	19.4
Total Expenses	55.6	8.0	8.5	11.1	19.6
State Income	120.2	4.3	11.6	38.8	36.3
<b>Fairfield-Suisun Valley Joint Unified</b>					
District office	83.3	1.7	13.1	33.7	19.2
School site	40.7	2.2	7.4	18.2	8.4
Classroom	49.7	5.1	10.2	15.7	11.8
Total Expenses	48.9	4.0	9.5	17.5	11.3
State Income	59.0	(1.7)	11.1	19.5	21.7
<b>Fontana Unified</b>					
District office	63.3	(0.2)	14.7	15.6	23.4
School site	59.0	2.7	12.2	15.6	19.4
Classroom	47.9	2.5	9.6	16.8	12.7
Total Expenses	52.6	2.4	10.8	16.3	15.6
State Income	72.3	6.6	14.6	16.9	20.7
<b>Fremont Unified</b>					
District office	41.3	8.7	2.0	7.6	18.4
School site	26.1	7.0	(1.0)	6.4	11.9
Classroom	31.7	6.5	1.1	12.7	8.5
Total Expenses	30.7	6.9	0.5	10.4	10.3
State Income	28.8	1.5	3.1	8.7	13.4
<b>Fresno City Unified</b>					
District office	59.0	1.2	17.7	16.7	14.4
School site	50.8	2.5	10.0	16.4	14.8
Classroom	54.6	1.9	12.3	20.3	12.4
Total Expenses	53.6	2.1	11.8	18.8	13.3
State Income	81.9	7.1	17.4	17.8	22.9
<b>Friant Union Elementary</b>					
District office	192.3	38.5	5.6	5.3	90.0
School site	76.1	25.4	0.0	13.5	23.8
Classroom	37.3	19.1	10.7	9.0	(4.4)
Total Expenses	61.9	22.7	6.3	10.3	12.5
State Income	72.2	18.1	15.3	10.2	14.8

	Percentage Change From Prior Fiscal Year				
	Overall	1982-83	1983-84	1984-85	1985-86
<b>Fruitvale Elementary</b>					
District office	92.3	19.8	13.8	9.7	28.7
School site	56.9	9.7	18.6	10.0	9.7
Classroom	81.4	11.9	17.9	11.6	23.2
Total Expenses	74.8	11.8	17.8	11.0	19.6
State Income	51.0	(1.7)	21.6	24.2	1.7
<b>Fullerton Elementary</b>					
District office	69.5	9.7	18.0	12.3	16.6
School site	35.5	1.8	8.6	10.3	11.1
Classroom	27.9	3.3	5.1	15.1	2.4
Total Expenses	33.1	3.3	7.1	13.3	6.2
State Income	49.7	4.5	6.4	13.5	18.6
<b>Garden Grove Unified</b>					
District office	31.7	(0.3)	6.9	5.9	16.7
School site	25.2	1.3	5.8	7.3	8.8
Classroom	28.6	2.3	6.4	9.8	7.7
Total Expenses	27.6	1.8	6.2	8.8	8.5
State Income	30.8	(0.3)	4.4	8.0	16.3
<b>Glendale Unified</b>					
District office	73.3	7.8	22.0	14.8	14.7
School site	24.5	3.5	5.4	8.3	5.4
Classroom	38.2	3.3	8.8	11.9	9.8
Total Expenses	36.2	3.7	8.7	11.0	8.9
State Income	43.1	6.2	8.2	11.1	12.0
<b>Goleta Union Elementary</b>					
District office	19.8	(1.1)	18.5	(4.5)	7.1
School site	14.9	0.1	14.2	(5.1)	5.8
Classroom	21.1	(0.9)	7.8	4.4	8.5
Total Expenses	18.9	(0.6)	10.7	0.5	7.5
State Income	(9.1)	1.4	(12.8)	(10.7)	15.1
<b>Gridley Union Elementary</b>					
District office	49.4	9.8	(5.2)	21.5	18.2
School site	28.6	4.8	(0.1)	10.8	10.9
Classroom	32.2	(1.0)	8.9	15.4	6.4
Total Expenses	32.3	1.5	4.9	14.4	8.5
State Income	56.9	2.0	7.2	19.2	20.3

	Percentage Change From Prior Fiscal Year				
	Overall	1982-83	1983-84	1984-85	1985-86
<b>Gridley Union High</b>					
District office	15.0	18.0	(16.9)	10.2	6.5
School site	33.9	4.0	0.8	13.3	12.8
Classroom	19.8	(4.9)	3.5	20.1	1.4
Total Expenses	24.3	(0.3)	0.8	17.0	5.7
State Income	30.8	2.0	0.1	15.8	10.7
<b>Grossmont Union High</b>					
District office	39.1	(3.2)	(0.9)	25.9	15.2
School site	13.8	(3.1)	0.3	8.2	8.3
Classroom	41.1	1.7	3.8	14.2	17.1
Total Expenses	30.7	(0.5)	2.2	12.9	13.9
State Income	37.3	(1.8)	7.9	10.4	17.3
<b>Guadalupe Union Elementary</b>					
District office	46.8	(1.5)	17.8	15.1	9.9
School site	13.9	(8.6)	24.0	16.6	(13.8)
Classroom	35.1	(6.8)	28.5	3.9	8.5
Total Expenses	29.6	(6.7)	25.7	9.3	1.2
State Income	45.4	2.1	17.1	(8.5)	32.9
<b>Guerneville Elementary</b>					
District office	80.8	(2.7)	8.5	2.6	67.1
School site	29.7	3.2	(4.0)	17.7	11.3
Classroom	40.7	4.2	9.8	6.8	15.2
Total Expenses	39.4	3.5	5.2	9.8	16.7
State Income	37.6	(0.3)	11.3	9.4	13.4
<b>Hacienda-La Puente Unified</b>					
District office	55.6	7.3	9.5	10.3	20.1
School site	24.9	1.3	3.9	6.6	11.3
Classroom	33.2	(0.2)	9.6	8.8	11.9
Total Expenses	31.6	0.8	7.5	8.2	12.3
State Income	34.6	0.5	8.2	9.2	13.3
<b>Hayward Unified</b>					
District office	49.1	1.9	1.1	25.5	15.2
School site	24.1	(1.0)	(2.5)	14.5	12.4
Classroom	39.8	6.7	7.1	12.2	9.1
Total Expenses	35.0	3.8	3.6	13.7	10.5
State Income	55.0	6.7	6.8	11.5	21.9



	Percentage Change From Prior Fiscal Year				
	<u>Overall</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>
<b>Hughes-Elizabeth Lakes Union</b>					
District office	56.1	7.0	21.3	8.8	10.6
School site	43.9	10.9	(1.1)	10.3	19.0
Classroom	52.2	12.4	8.1	(0.2)	25.6
Total Expenses	50.1	11.0	7.0	4.6	20.8
State Income	31.6	(1.2)	2.8	14.9	12.8
<b>Huntington Beach Union High</b>					
District office	30.9	(4.1)	12.7	10.7	9.4
School site	23.5	5.0	9.5	6.7	0.7
Classroom	25.5	4.9	8.2	7.0	3.3
Total Expenses	25.3	4.1	9.0	7.2	3.0
State Income	31.4	3.7	5.0	5.4	14.4
<b>Indian Springs Elementary</b>					
District office	57.1	38.1	44.8	(47.6)	50.0
School site	20.1	14.1	18.6	(26.5)	20.8
Classroom	47.2	11.2	8.9	4.6	16.2
Total Expenses	34.2	14.2	16.3	(15.8)	20.0
State Income	99.0	(2.0)	1.0	(30.9)	191.0
<b>Inglewood Unified</b>					
District office	29.1	(9.6)	(5.7)	28.3	18.0
School site	24.0	(9.3)	0.3	17.1	16.6
Classroom	41.3	2.9	10.0	16.9	6.8
Total Expenses	34.0	(2.5)	5.6	17.7	10.7
State Income	56.0	8.2	8.8	14.8	15.5
<b>Irvine Unified</b>					
District office	67.3	10.7	19.6	15.9	9.0
School site	38.5	11.1	5.5	10.6	6.9
Classroom	56.0	10.4	10.5	14.2	11.9
Total Expenses	51.0	10.7	9.5	13.2	10.0
State Income	43.2	2.3	10.4	(1.8)	29.2
<b>Island Union Elementary</b>					
District office	20.0	25.0	0.0	18.0	(18.6)
School site	27.9	10.3	(7.3)	6.5	17.6
Classroom	43.7	5.7	15.9	15.9	1.1
Total Expenses	36.6	8.9	6.9	13.6	3.3
State Income	51.1	3.1	17.6	12.9	10.3

	Percentage Change From Prior Fiscal Year				
	Overall	1982-83	1983-84	1984-85	1985-86
<b>Jefferson Elementary</b>					
District office	200.0	50.0	0.0	0.0	100.0
School site	55.6	11.1	0.0	10.0	27.3
Classroom	60.0	20.0	10.0	30.3	(7.0)
Total Expenses	66.7	19.4	7.0	23.9	5.3
State Income	62.1	(6.9)	70.4	15.2	(11.3)
<b>Julian Union High</b>					
District office	29.9	11.7	8.1	(9.7)	19.0
School site	101.0	19.6	(1.3)	41.5	20.4
Classroom	14.7	22.2	(31.3)	9.0	25.3
Total Expenses	37.8	20.5	(20.2)	16.6	22.9
State Income	(37.4)	(9.4)	(33.3)	(6.1)	10.4
<b>Kern County Union High</b>					
District office	62.1	5.4	25.4	7.0	14.5
School site	54.4	(0.2)	21.5	11.4	14.3
Classroom	44.7	(0.8)	10.6	14.7	14.9
Total Expenses	49.6	(0.2)	15.8	12.8	14.6
State Income	(8.4)	(53.4)	5.1	18.4	58.0
<b>Kit Carson Union Elementary</b>					
District office	33.3	(18.2)	35.2	12.3	7.3
School site	43.5	(6.2)	10.9	20.4	14.5
Classroom	52.0	11.1	10.2	12.3	10.6
Total Expenses	46.9	1.5	12.3	15.3	11.8
State Income	61.1	4.8	15.7	13.4	17.1
<b>Lemoore Union High</b>					
District office	73.7	(0.4)	19.4	35.6	7.7
School site	41.1	0.4	2.1	17.0	17.6
Classroom	57.3	9.4	5.6	14.1	19.3
Total Expenses	52.3	5.2	5.3	16.8	17.6
State Income	56.0	1.9	19.5	12.3	14.0
<b>Lennox Elementary</b>					
District office	55.6	14.6	12.9	10.4	8.9
School site	41.3	12.3	7.9	7.7	8.2
Classroom	39.1	9.2	6.1	10.2	9.0
Total Expenses	40.6	10.5	7.1	9.3	8.7
State Income	49.5	1.3	12.6	16.2	12.9

	Percentage Change From Prior Fiscal Year				
	Overall	1982-83	1983-84	1984-85	1985-86
<b>Lincoln Unified</b>					
District office	59.8	2.3	5.6	23.2	20.0
School site	47.3	3.2	3.8	16.0	18.5
Classroom	67.3	8.3	13.3	17.9	15.6
Total Expenses	60.3	6.3	9.9	17.6	16.7
State Income	59.9	0.9	12.3	19.2	18.3
<b>Livermore Valley Joint Unified</b>					
District office	53.9	16.1	0.8	21.3	8.5
School site	16.9	2.2	(3.1)	8.9	8.3
Classroom	21.6	4.2	1.9	9.5	4.5
Total Expenses	22.4	4.4	0.4	10.2	5.9
State Income	25.8	0.8	8.1	4.7	10.3
<b>Lodi Unified</b>					
District office	92.5	2.2	20.9	35.3	15.2
School site	56.6	2.4	3.8	26.7	6.2
Classroom	62.8	4.1	8.6	21.2	18.9
Total Expenses	62.4	3.4	7.7	23.8	14.5
State Income	77.4	5.4	15.3	21.3	20.2
<b>Long Beach Unified</b>					
District office	68.3	8.5	22.1	6.7	18.9
School site	32.3	4.9	4.6	5.7	14.0
Classroom	45.8	6.1	13.0	8.8	11.9
Total Expenses	42.2	5.8	10.5	7.6	13.1
State Income	65.8	8.2	11.3	18.9	15.8
<b>Los Angeles Unified</b>					
District office	53.9	2.4	20.0	12.4	11.5
School site	27.6	(0.2)	4.0	11.4	10.3
Classroom	42.5	2.6	12.0	12.7	10.0
Total Expenses	37.4	1.5	9.5	12.2	10.2
State Income	60.2	11.4	12.3	13.3	13.0
<b>Los Banos Unified</b>					
District office	58.7	1.7	6.4	14.9	27.5
School site	46.0	3.2	4.5	14.8	17.9
Classroom	53.8	4.5	11.7	18.3	11.3
Total Expenses	51.4	3.9	8.8	16.9	14.6
State Income	82.5	5.4	15.1	23.5	21.8

	Percentage Change From Prior Fiscal Year				
	Overall	1982-83	1983-84	1984-85	1985-86
<b>Mark West Union Elementary</b>					
District office	5.5	(11.8)	2.1	33.3	(12.1)
School site	32.9	3.1	(3.9)	20.2	11.6
Classroom	22.7	(4.6)	7.7	8.5	10.1
Total Expenses	23.9	(3.2)	3.9	13.6	8.4
State Income	63.7	2.9	27.9	(4.5)	30.2
<b>Mill Valley Elementary</b>					
District office	13.6	(9.1)	17.3	1.4	5.0
School site	22.8	6.8	1.2	7.6	5.7
Classroom	8.6	(0.4)	2.3	4.9	1.7
Total Expenses	12.8	0.9	2.9	5.4	3.1
State Income	(10.9)	(11.1)	2.9	(5.3)	3.0
<b>Milpitas Unified</b>					
District office	113.2	5.2	20.7	27.9	31.3
School site	4.8	(14.2)	(2.8)	8.1	16.2
Classroom	35.8	3.0	7.5	10.9	10.5
Total Expenses	29.2	(3.2)	5.1	11.4	14.1
State Income	22.8	(4.6)	5.4	9.1	11.9
<b>Montebello Unified</b>					
District office	41.2	7.1	(0.7)	18.4	12.2
School site	41.8	11.4	0.7	13.9	10.9
Classroom	56.4	10.3	9.0	15.5	12.6
Total Expenses	50.1	10.5	5.4	15.1	12.0
State Income	75.1	15.0	14.3	14.1	16.8
<b>Montecito Union Elementary</b>					
District office	50.0	21.7	28.6	(2.8)	(1.4)
School site	33.6	6.2	10.3	8.8	4.8
Classroom	48.7	3.7	14.7	8.4	15.3
Total Expenses	45.8	5.3	14.8	7.6	12.1
State Income	(22.9)	(36.7)	(19.3)	22.9	22.9
<b>Mother Lode Union Elementary</b>					
District office	27.6	(8.9)	16.0	(3.9)	25.6
School site	37.9	5.3	9.2	1.6	17.9
Classroom	45.3	6.7	15.6	11.8	5.4
Total Expenses	41.5	5.1	13.5	7.5	10.4
State Income	51.5	(1.7)	11.0	13.1	22.8

	Percentage Change From Prior Fiscal Year				
	Overall	1982-83	1983-84	1984-85	1985-86
<b>Mt. Diablo Unified</b>					
District office	48.6	8.7	8.2	17.5	7.6
School site	18.2	0.3	8.1	0.8	8.2
Classroom	24.4	0.5	4.3	9.7	8.2
Total Expenses	23.7	0.8	5.8	7.2	8.2
State Income	21.4	(0.4)	4.7	3.9	12.1
<b>Newcastle Elementary</b>					
District office	57.7	3.8	40.7	7.9	0.0
School site	0.0	(15.8)	(1.6)	9.5	10.1
Classroom	39.8	16.3	2.6	9.2	7.3
Total Expenses	26.6	3.4	4.5	9.1	7.3
State Income	32.9	(0.9)	10.1	4.5	16.6
<b>Newport-Mesa Unified</b>					
District office	27.6	(0.4)	(1.1)	15.0	12.6
School site	31.5	5.4	0.5	9.7	13.2
Classroom	26.3	0.9	4.8	9.0	9.6
Total Expenses	28.2	2.3	2.8	9.7	11.1
State Income	(8.6)	(6.3)	(4.4)	(15.0)	20.1
<b>Norwalk-La Mirada City Unified</b>					
District office	41.1	4.0	11.1	15.5	5.8
School site	27.0	1.3	7.4	9.5	6.6
Classroom	30.5	1.9	9.8	7.2	8.8
Total Expenses	30.0	1.9	9.0	8.6	7.8
State Income	39.7	3.8	7.4	9.7	14.2
<b>Oakland City Unified</b>					
District office	50.7	6.1	9.6	7.3	20.7
School site	23.6	1.4	(1.3)	20.4	2.5
Classroom	33.5	3.4	6.6	16.1	4.4
Total Expenses	30.8	2.8	3.8	17.0	4.7
State Income	53.7	17.4	7.5	11.7	9.1
<b>Ontario-Montclair Elementary</b>					
District office	40.6	(10.2)	22.4	13.2	13.0
School site	28.7	2.1	9.2	9.2	5.7
Classroom	51.8	5.9	11.9	16.0	10.4
Total Expenses	44.2	3.7	11.7	13.9	9.3
State Income	54.1	7.1	9.1	14.8	14.8

	Percentage Change From Prior Fiscal Year				
	<u>Overall</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>
<hr/>					
Orange Unified					
District office	43.3	2.7	3.8	22.9	9.3
School site	22.5	(1.2)	3.8	9.2	9.5
Classroom	15.5	0.6	4.9	5.0	4.2
Total Expenses	19.8	0.2	4.5	7.7	6.3
State Income	17.6	(1.1)	3.3	2.2	12.6
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Pasadena City Unified					
District office	72.1	1.3	30.1	15.5	13.1
School site	24.7	(0.2)	(1.8)	9.9	15.7
Classroom	36.0	2.0	5.8	12.1	12.4
Total Expenses	34.1	1.2	4.6	11.6	13.6
State Income	33.8	1.8	7.1	9.5	12.1
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Placentia Unified					
District office	43.8	8.3	5.6	14.9	9.5
School site	42.3	10.4	9.6	7.2	9.8
Classroom	40.3	4.1	9.5	12.4	9.6
Total Expenses	41.2	6.4	9.3	10.8	9.6
State Income	40.9	(0.2)	7.9	14.0	14.8
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Pleasant Valley Elementary					
District office	35.8	4.1	0.6	11.2	16.6
School site	27.2	2.4	11.2	1.6	9.9
Classroom	23.8	1.3	8.1	3.9	8.7
Total Expenses	25.6	1.8	8.4	3.8	9.7
State Income	22.2	(4.7)	4.4	9.6	12.1
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Pomona Unified					
District office	40.0	0.6	18.7	4.5	12.1
School site	33.9	6.8	6.5	8.2	8.8
Classroom	47.9	2.9	9.4	14.9	14.3
Total Expenses	42.5	4.1	9.0	11.8	12.3
State Income	51.6	1.7	12.7	12.9	17.0
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Poway City Unified					
District office	49.6	3.0	9.6	6.9	24.0
School site	48.4	4.8	12.1	7.8	17.2
Classroom	60.5	5.0	12.8	14.6	18.2
Total Expenses	55.6	4.7	12.3	11.8	18.4
State Income	53.6	(2.1)	12.3	16.7	19.7

	Percentage Change From Prior Fiscal Year				
	Overall	1982-83	1983-84	1984-85	1985-86
<b>Reed Union Elementary</b>					
District office	16.8	0.7	7.1	2.6	5.5
School site	11.2	5.5	6.3	(7.2)	6.8
Classroom	0.3	(6.4)	(6.8)	7.4	7.0
Total Expenses	4.9	(2.4)	(1.5)	2.2	6.8
State Income	(17.2)	(14.2)	(4.7)	(1.9)	3.2
<b>Richmond Unified</b>					
District office	48.2	2.8	21.2	8.7	9.6
School site	22.4	(0.5)	6.3	7.9	7.2
Classroom	31.5	(1.8)	11.5	11.2	8.1
Total Expenses	29.1	(1.1)	10.1	9.8	7.8
State Income	40.1	5.9	4.4	9.8	15.4
<b>Rim of the World Unified</b>					
District office	35.0	16.2	7.0	(22.9)	40.8
School site	24.8	10.2	4.8	(12.3)	23.3
Classroom	40.0	12.6	8.8	6.6	7.2
Total Expenses	34.0	12.0	7.2	(2.5)	14.5
State Income	28.4	(7.2)	4.8	14.1	15.7
<b>Riverside Unified</b>					
District office	59.3	2.0	17.4	15.9	14.8
School site	41.8	3.1	6.5	13.7	13.5
Classroom	40.0	3.5	8.6	11.7	11.5
Total Expenses	42.3	3.3	8.7	12.7	12.5
State Income	57.5	6.7	10.1	16.3	15.2
<b>Round Valley Joint Elementary</b>					
District office	37.5	0.0	16.7	3.6	13.8
School site	17.9	0.9	14.4	1.5	0.7
Classroom	2.2	(2.2)	6.1	(1.4)	0.0
Total Expenses	8.8	(1.2)	9.1	(0.2)	1.1
State Income	30.1	(1.7)	9.8	(3.7)	25.1
<b>Round Valley Unified</b>					
District office	51.4	(2.8)	24.3	18.4	5.8
School site	10.9	(15.4)	15.2	8.4	4.9
Classroom	27.1	(2.5)	9.0	4.5	14.5
Total Expenses	22.4	(7.9)	12.7	7.4	9.8
State Income	38.2	(2.8)	26.5	6.6	5.3

	Percentage Change From Prior Fiscal Year				
	<u>Overall</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>
<b>Rowland Unified</b>					
District office	38.3	0.5	17.1	14.2	2.9
School site	26.5	(0.7)	9.0	10.1	6.1
Classroom	40.2	5.0	9.5	14.6	6.4
Total Expenses	35.2	2.7	9.8	13.0	6.1
State Income	47.9	(0.7)	12.9	24.5	5.9
<b>Sacramento City Unified</b>					
District office	37.4	(1.8)	13.1	14.3	8.3
School site	39.4	0.9	13.2	10.0	10.9
Classroom	44.1	2.5	9.5	11.3	15.4
Total Expenses	42.1	1.7	11.0	11.1	13.4
State Income	50.6	2.4	11.0	13.2	17.1
<b>Saddleback Valley Unified</b>					
District office	59.4	16.3	(4.3)	21.2	18.2
School site	35.4	0.4	(6.2)	18.2	21.7
Classroom	38.2	4.3	3.7	11.5	14.7
Total Expenses	38.8	3.9	0.1	14.0	17.0
State Income	25.5	(6.3)	8.5	6.7	15.7
<b>Salida Union Elementary</b>					
District office	95.5	(3.0)	3.1	31.8	48.3
School site	105.8	5.0	2.6	36.0	40.3
Classroom	87.4	7.8	5.0	27.3	30.2
Total Expenses	94.1	6.2	4.1	30.4	34.6
State Income	102.0	0.3	3.9	33.4	45.3
<b>San Bernardino City Unified</b>					
District office	72.0	(1.4)	32.1	13.9	15.9
School site	35.2	(2.6)	4.3	12.6	18.2
Classroom	48.5	0.7	11.3	17.8	12.5
Total Expenses	45.5	(0.6)	10.4	15.7	14.6
State Income	59.3	1.5	14.4	16.1	18.2
<b>San Diego Unified</b>					
District office	39.6	(5.1)	14.4	12.4	14.4
School site	27.0	(1.8)	7.9	10.0	9.0
Classroom	35.7	1.8	8.4	12.5	9.3
Total Expenses	32.9	0.1	8.6	11.6	9.5
State Income	40.3	(1.2)	9.9	10.3	17.2



	Percentage Change From Prior Fiscal Year				
	Overall	1982-83	1983-84	1984-85	1985-86
<b>San Francisco Unified</b>					
District office	81.6	4.6	1.6	35.4	26.3
School site	39.6	2.8	5.2	10.0	17.5
Classroom	38.8	4.8	4.7	12.7	12.3
Total Expenses	42.1	4.1	4.7	13.4	15.1
State Income	80.7	19.7	8.4	17.6	18.4
<b>San Jose City Unified</b>					
District office	45.6	8.0	(4.5)	9.0	29.5
School site	3.0	(5.8)	(7.8)	8.7	9.2
Classroom	10.9	3.9	(12.6)	12.8	8.2
Total Expenses	10.5	1.1	(10.7)	11.3	9.9
State Income	25.0	(0.4)	0.6	9.3	14.1
<b>San Juan Unified</b>					
District office	43.9	(5.7)	13.7	14.3	17.4
School site	28.7	(1.9)	4.9	12.9	10.7
Classroom	33.0	(1.3)	7.5	14.0	9.9
Total Expenses	32.2	(1.8)	7.0	13.7	10.7
State Income	37.9	0.0	7.8	9.9	16.4
<b>Santa Ana Unified</b>					
District office	65.4	6.5	30.1	8.4	10.1
School site	39.7	9.4	7.2	10.5	7.8
Classroom	50.3	10.6	6.0	14.4	12.0
Total Expenses	47.6	10.0	7.7	12.7	10.5
State Income	79.5	10.8	14.8	15.9	21.7
<b>Santa Monica-Malibu Unified</b>					
District office	24.1	0.3	7.2	4.6	10.4
School site	18.1	(3.4)	2.1	11.5	7.3
Classroom	23.3	(1.1)	2.9	10.0	10.1
Total Expenses	21.6	(1.8)	3.0	10.1	9.2
State Income	4.1	(13.4)	5.6	6.9	6.5
<b>Santa Rosa City Elementary</b>					
District office	60.4	(2.9)	16.5	15.6	22.7
School site	53.6	1.7	8.7	15.5	20.3
Classroom	40.6	5.4	7.0	9.9	13.5
Total Expenses	45.2	4.0	8.0	11.6	15.8
State Income	114.4	14.4	18.7	12.9	39.9

	Percentage Change From Prior Fiscal Year				
	Overall	1982-83	1983-84	1984-85	1985-86
<b>Silver Valley Unified</b>					
District office	186.4	57.0	37.6	27.5	3.9
School site	72.6	8.1	15.4	38.6	(0.2)
Classroom	102.7	7.8	21.8	34.4	14.9
Total Expenses	95.7	11.2	20.7	35.3	7.8
State Income	86.9	13.6	16.7	18.4	19.0
<b>Simi Valley Unified</b>					
District office	29.1	9.6	0.2	6.7	10.1
School site	19.4	1.3	0.0	4.2	13.2
Classroom	23.3	1.0	9.0	6.2	5.5
Total Expenses	22.3	1.6	5.3	5.6	8.3
State Income	20.3	(1.0)	6.5	6.1	7.4
<b>South Whittier Elementary</b>					
District office	26.3	4.6	(6.4)	11.9	15.3
School site	(3.9)	8.7	(21.8)	9.6	3.2
Classroom	26.9	8.6	(3.2)	10.8	9.0
Total Expenses	16.6	8.3	(9.7)	10.5	7.8
State Income	44.4	11.9	3.2	11.1	12.5
<b>Spreckles Union Elementary</b>					
District office	22.2	2.8	(4.1)	11.3	11.4
School site	11.2	2.2	2.4	8.2	(1.7)
Classroom	22.5	0.0	14.6	9.9	(2.7)
Total Expenses	19.0	0.8	9.7	9.5	(1.7)
State Income	47.1	7.2	13.6	5.8	14.2
<b>Stockton City Unified</b>					
District office	60.2	(7.0)	13.1	28.2	18.8
School site	24.4	(16.3)	7.9	22.5	12.4
Classroom	52.1	(1.2)	11.8	18.7	16.1
Total Expenses	42.2	(7.3)	10.6	20.6	15.0
State Income	66.5	3.5	21.8	9.1	21.0
<b>Stony Creek Joint Unified</b>					
District office	30.0	(25.0)	10.0	36.4	15.6
School site	31.7	(20.2)	0.4	54.8	6.2
Classroom	63.0	(4.8)	16.8	31.8	11.3
Total Expenses	46.8	(13.2)	10.1	39.9	9.8
State Income	132.4	5.2	80.6	16.4	5.1

	Percentage Change From Prior Fiscal Year				
	<u>Overall</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>
<b>Sundale Union Elementary</b>					
District office	16.4	(20.0)	2.3	0.0	42.2
School site	8.6	(18.7)	26.6	11.5	(5.4)
Classroom	25.6	7.8	7.6	6.5	1.7
Total Expenses	18.8	(3.6)	13.2	8.0	0.8
State Income	31.5	1.0	15.7	11.5	0.9
<b>Sunnyvale Elementary</b>					
District office	29.3	(2.9)	5.5	15.1	9.6
School site	11.8	(2.1)	(12.3)	13.3	14.8
Classroom	23.7	1.2	1.0	10.2	9.8
Total Expenses	20.2	(0.2)	(3.0)	11.5	11.3
State Income	19.1	(19.6)	32.2	(1.9)	14.2
<b>Sweetwater Union High</b>					
District office	53.6	(1.3)	6.6	25.9	15.9
School site	48.3	0.5	7.6	17.9	16.4
Classroom	55.4	0.7	12.4	18.8	15.6
Total Expenses	52.9	0.5	10.4	18.9	15.9
State Income	54.7	1.5	13.5	17.2	14.6
<b>Sylvan Union Elementary</b>					
District office	37.2	1.7	(10.0)	15.7	29.6
School site	47.3	0.7	8.9	11.6	20.4
Classroom	53.6	(1.5)	18.2	15.7	13.9
Total Expenses	50.8	(0.7)	13.8	14.7	16.4
State Income	63.2	2.0	11.8	24.5	14.9
<b>Torrance Unified</b>					
District office	26.8	(0.4)	4.0	5.0	16.6
School site	20.2	5.4	(1.7)	6.9	8.6
Classroom	17.1	4.0	1.2	6.4	4.6
Total Expenses	18.7	4.2	0.4	6.5	6.6
State Income	32.4	4.5	7.3	7.6	9.7
<b>Tulelake Basin Joint Unified</b>					
District office	73.3	10.5	27.6	12.8	9.0
School site	41.3	2.4	13.6	14.0	6.5
Classroom	72.8	14.1	11.6	19.6	13.5
Total Expenses	60.3	9.1	13.7	16.9	10.5
State Income	127.6	7.1	50.3	20.0	17.8

	Percentage Change From Prior Fiscal Year				
	<u>Overall</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>
<b>Ukiah Unified</b>					
District office	51.1	10.7	2.1	14.1	17.1
School site	48.8	16.0	6.6	4.5	15.3
Classroom	37.5	5.8	11.2	4.8	11.5
Total Expenses	42.0	9.3	9.0	5.3	13.1
State Income	58.5	(0.2)	15.0	15.0	20.0
<b>Union Hill Elementary</b>					
District office	48.0	32.0	15.2	7.9	(9.8)
School site	63.5	(12.2)	13.1	25.9	30.8
Classroom	99.2	1.9	19.2	34.7	21.8
Total Expenses	82.1	0.7	16.9	28.5	20.5
State Income	108.4	(1.4)	19.5	39.0	27.2
<b>Visalia Unified</b>					
District office	65.6	9.8	9.6	17.2	17.4
School site	46.8	9.4	6.7	12.0	12.2
Classroom	62.1	8.1	11.3	13.7	18.5
Total Expenses	56.8	8.7	9.5	13.3	16.3
State Income	63.3	4.3	12.7	18.3	17.4
<b>Vista Del Mar Union Elementary</b>					
District office	136.8	5.3	(20.0)	25.0	125.0
School site	123.2	37.7	28.4	0.8	25.2
Classroom	121.6	34.2	(17.4)	47.2	35.9
Total Expenses	123.6	32.7	(1.1)	24.1	37.3
State Income	(72.7)	(19.7)	14.3	(69.6)	(2.0)
<b>Walnut Creek Elementary</b>					
District office	36.3	8.1	1.2	4.2	19.5
School site	19.3	3.9	(3.4)	11.3	6.8
Classroom	26.1	1.4	4.1	3.4	15.5
Total Expenses	24.8	2.7	1.5	5.9	13.1
State Income	(5.3)	(8.1)	(6.3)	(3.5)	13.9
<b>William S. Hart Union High</b>					
District office	77.9	4.2	4.4	36.3	20.1
School site	29.6	5.6	1.7	8.0	11.8
Classroom	59.6	7.9	11.5	19.9	10.6
Total Expenses	49.3	6.7	7.2	16.7	11.8
State Income	52.5	1.4	13.3	13.2	17.2

	Percentage Change From Prior Fiscal Year				
	<u>Overall</u>	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>
<b>Windsor Union Elementary</b>					
District office	45.9	1.9	15.6	2.2	21.2
School site	41.7	27.0	(8.5)	16.4	4.8
Classroom	61.8	31.5	(6.2)	14.8	14.3
Total Expenses	53.9	27.7	(5.6)	14.3	11.7
State Income	61.7	15.0	18.8	(3.5)	22.6
<b>Woodland Joint Unified</b>					
District office	53.1	(2.6)	1.6	20.5	28.4
School site	38.2	(5.4)	1.4	13.3	27.1
Classroom	33.5	1.7	3.5	14.1	11.1
Total Expenses	36.5	(1.0)	2.7	14.3	17.4
State Income	64.8	8.9	9.8	14.6	20.4

APPENDIX J

**121 SCHOOL DISTRICTS  
SUMMARY OF DISTRICT-OFFICE, SCHOOL-SITE, AND CLASSROOM EXPENSES  
COMPARED TO STATE INCOME RECEIVED  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**

District Name	1981-82		1982-83		Percent Change From Prior Year	1983-84		Percent Change From Prior Year
	Total Spent	Percent	Total Spent	Percent		Total Spent	Percent	
<b>ABC Unified</b>								
District office	\$ 4,062	7.0	\$ 4,169	6.7	2.6	\$ 4,502	7.2	8.0
School site	19,720	34.1	21,121	34.1	7.1	21,118	33.5	0.0
Classroom	34,032	58.9	36,749	59.2	8.0	37,383	59.3	1.7
Total Expenses	57,814	100.0	62,039	100.0	7.3	63,003	100.0	1.6
State Income	46,732	N/A	49,521	N/A	6.0	53,983	N/A	9.0
<b>Albany City Unified</b>								
District office	\$ 474	7.1	\$ 525	7.2	10.8	\$ 540	7.0	2.9
School site	2,241	33.5	2,434	33.4	8.6	2,603	33.9	6.9
Classroom	3,968	59.4	4,327	59.4	9.0	4,543	59.1	5.0
Total Expenses	6,683	100.0	7,286	100.0	9.0	7,686	100.0	5.5
State Income	4,561	N/A	4,923	N/A	7.9	5,297	N/A	7.6
<b>Amador Valley Joint Union High</b>								
District office	\$ 801	7.2	\$ 821	6.9	2.5	\$ 884	6.8	7.7
School site	3,767	33.7	4,244	35.6	12.7	4,671	36.2	10.1
Classroom	6,609	59.1	6,841	57.5	3.5	7,356	57.0	7.5
Total Expenses	11,177	100.0	11,906	100.0	6.5	12,911	100.0	8.4
State Income	8,731	N/A	9,031	N/A	3.4	9,450	N/A	4.6
<b>Anaheim Union High</b>								
District office	\$ 4,041	6.9	\$ 4,468	7.0	10.6	\$ 4,769	7.0	6.7
School site	19,422	33.1	21,236	33.1	9.3	22,140	32.8	4.3
Classroom	35,176	60.0	38,386	59.9	9.1	40,662	60.2	5.9
Total Expenses	58,639	100.0	64,090	100.0	9.3	67,571	100.0	5.4
State Income	46,061	N/A	46,490	N/A	0.9	52,370	N/A	12.6
<b>Arcadia Unified</b>								
District office	\$ 1,426	7.5	\$ 1,338	7.0	(6.2)	\$ 1,582	7.9	18.2
School site	5,881	31.1	6,040	31.7	2.7	6,393	32.1	5.8
Classroom	11,603	61.4	11,688	61.3	0.7	11,937	60.0	2.1
Total Expenses	18,910	100.0	19,066	100.0	0.8	19,912	100.0	4.4
State Income	14,653	N/A	14,455	N/A	(1.4)	14,958	N/A	3.5

APPENDIX J (Continued)

<u>1984-85</u>			<u>1985-86</u>			Percent Change From 1981-82 to 1985-86
<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	
\$ 5,143	7.3	14.2	\$ 5,575	7.4	8.4	37.2
22,820	32.4	8.1	24,285	32.1	6.4	23.1
42,544	60.3	13.8	45,725	60.5	7.5	34.4
70,507	100.0	11.9	75,585	100.0	7.2	30.7
58,746	N/A	8.8	65,752	N/A	11.9	40.7
\$ 580	7.0	7.4	\$ 637	6.9	9.8	34.4
2,765	33.3	6.2	2,974	32.3	7.6	32.7
4,965	59.7	9.3	5,608	60.8	13.0	41.3
8,310	100.0	8.1	9,219	100.0	10.9	37.9
5,890	N/A	11.2	6,891	N/A	17.0	51.1
\$ 1,075	7.5	21.6	\$ 1,028	6.4	(4.4)	28.3
5,583	39.1	19.5	5,797	36.2	3.8	53.9
7,631	53.4	3.7	9,212	57.4	20.7	39.4
14,289	100.0	10.7	16,037	100.0	12.2	43.5
10,664	N/A	12.8	11,520	N/A	8.0	31.9
\$ 5,464	7.4	14.6	\$ 5,803	7.4	6.2	43.6
23,937	32.5	8.1	25,819	32.6	7.9	32.9
44,215	60.1	8.7	47,495	60.0	7.4	35.0
73,616	100.0	8.9	79,117	100.0	7.5	34.9
57,155	N/A	9.1	62,332	N/A	9.1	35.3
\$ 1,692	7.7	7.0	\$ 1,712	7.4	1.2	20.1
6,837	30.9	6.9	6,839	29.5	0.0	16.3
13,564	61.4	13.6	14,657	63.1	8.1	26.3
22,093	100.0	11.0	23,208	100.0	5.0	22.7
15,970	N/A	6.8	17,506	N/A	9.6	19.5

District Name	1981-82		1982-83			1983-84		Percent Change From Prior Year
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent		
<b>Bakersfield City Elementary</b>								
District office	\$ 2,588	6.6	\$ 2,823	6.7	9.1	\$ 2,980	6.4	5.6
School site	12,933	32.8	13,846	32.6	7.1	15,236	32.9	10.0
Classroom	23,910	60.6	25,781	60.7	7.8	28,075	60.7	8.9
Total Expenses	39,431	100.0	42,450	100.0	7.7	46,291	100.0	9.0
State Income	29,141	N/A	30,453	N/A	4.5	33,830	N/A	11.1
<b>Baldwin Park Unified</b>								
District office	\$ 2,355	7.7	\$ 2,426	7.4	3.0	\$ 2,426	6.7	0.0
School site	9,976	32.8	10,320	31.4	3.4	11,887	32.6	15.2
Classroom	18,132	59.5	20,094	61.2	10.8	22,085	60.7	9.9
Total Expenses	30,463	100.0	32,840	100.0	7.8	36,398	100.0	10.8
State Income	26,954	N/A	28,500	N/A	5.7	31,767	N/A	11.5
<b>Beaumont Unified</b>								
District office	\$ 509	8.9	\$ 515	8.3	1.2	\$ 536	7.8	4.1
School site	1,841	32.2	2,168	34.8	17.8	2,339	34.1	7.9
Classroom	3,371	58.9	3,539	56.9	5.0	3,986	58.1	12.6
Total Expenses	5,721	100.0	6,222	100.0	8.8	6,861	100.0	10.3
State Income	4,220	N/A	4,362	N/A	3.4	4,714	N/A	8.1
<b>Bend Elementary</b>								
District office	\$ 16	10.3	\$ 16	10.2	0.0	\$ 24	15.5	50.0
School site	34	21.9	36	22.9	5.9	39	25.2	8.3
Classroom	105	67.8	105	66.9	0.0	92	59.3	(12.4)
Total Expenses	155	100.0	157	100.0	1.3	155	100.0	(1.3)
State Income	99	N/A	91	N/A	(8.1)	120	N/A	31.9
<b>Bolinas-Stinson Union Elementary</b>								
District office	\$ 61	9.2	\$ 43	7.0	(29.5)	\$ 52	8.3	20.9
School site	221	33.4	208	34.1	(5.9)	191	30.7	(8.2)
Classroom	380	57.4	359	58.9	(5.5)	380	61.0	5.8
Total Expenses	662	100.0	610	100.0	(7.9)	623	100.0	2.1
State Income	303	N/A	259	N/A	(14.5)	275	N/A	6.2
<b>Bradley Union Elementary</b>								
District office	\$ 6	6.5	\$ 10	8.5	66.7	\$ 10	8.2	0.0
School site	35	37.6	60	50.8	71.4	48	39.7	(20.0)
Classroom	52	55.9	48	40.7	(7.7)	63	52.1	31.3
Total Expenses	93	100.0	118	100.0	26.9	121	100.0	2.5
State Income	69	N/A	47	N/A	(31.9)	100	N/A	112.8



APPENDIX J (Continued)

1984-85			1985-86			Percent Change From 1981-82 to 1985-86
Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	
\$ 3,300	6.3	10.7	\$ 3,993	6.6	21.0	54.3
16,927	32.5	11.1	20,164	33.3	19.1	55.9
31,847	61.2	13.4	36,454	60.1	14.5	52.5
52,074	100.0	12.5	60,611	100.0	16.4	53.7
38,088	N/A	12.6	42,271	N/A	11.0	45.1
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\$ 2,729	6.7	12.5	\$ 3,118	6.9	14.3	32.4
12,924	31.8	8.7	14,531	32.2	12.4	45.7
25,002	61.5	13.2	27,429	60.9	9.7	51.3
40,655	100.0	11.7	45,078	100.0	10.9	48.0
36,549	N/A	15.1	42,455	N/A	16.2	57.5
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\$ 583	7.8	8.8	\$ 649	7.9	11.3	27.5
2,449	32.7	4.7	2,599	31.9	6.1	41.2
4,452	59.5	11.7	4,909	60.2	10.3	45.6
7,484	100.0	9.1	8,157	100.0	9.0	42.6
5,521	N/A	17.1	6,355	N/A	15.1	50.6
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\$ 28	14.8	16.7	\$ 26	12.6	(7.1)	62.5
42	22.2	7.7	56	27.0	33.3	64.7
119	63.0	29.3	125	60.4	5.0	19.0
189	100.0	21.9	207	100.0	9.5	33.5
134	N/A	11.7	150	N/A	11.9	51.5
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\$ 42	6.6	(19.2)	\$ 49	6.6	16.7	(19.7)
187	29.4	(2.1)	224	30.0	19.8	1.4
408	64.0	7.4	473	63.4	15.9	24.5
637	100.0	2.2	746	100.0	17.1	12.7
284	N/A	3.3	339	N/A	19.4	11.9
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\$ 12	8.1	20.0	\$ 14	9.0	16.7	133.3
52	35.1	8.3	56	36.1	7.7	60.0
84	56.8	33.3	85	54.9	1.2	63.5
148	100.0	22.3	155	100.0	4.7	66.7
112	N/A	12.0	128	N/A	14.3	85.5

District Name	1981-82		1982-83		Percent Change From Prior Year	1983-84		Percent Change From Prior Year
	Total Spent	Percent	Total Spent	Percent		Total Spent	Percent	
<b>Cambrian Elementary</b>								
District office	\$ 476	9.1	\$ 515	9.4	8.2	\$ 543	9.5	5.4
School site	1,535	29.2	1,681	30.7	9.5	1,686	29.4	0.3
Classroom	3,245	61.7	3,277	59.9	1.0	3,497	61.1	6.7
Total Expenses	5,256	100.0	5,473	100.0	4.1	5,726	100.0	4.6
State Income	3,135	N/A	3,055	N/A	(2.6)	3,278	N/A	7.3
<b>Capistrano Unified</b>								
District office	\$ 3,001	8.0	\$ 2,973	7.8	(0.9)	\$ 3,629	8.4	22.1
School site	12,227	32.7	12,098	31.6	(1.1)	14,109	32.5	16.6
Classroom	22,216	59.3	23,188	60.6	4.4	25,625	59.1	10.5
Total Expenses	37,444	100.0	38,259	100.0	2.2	43,363	100.0	13.3
State Income	20,561	N/A	19,242	N/A	(6.4)	20,230	N/A	5.1
<b>Carpinteria Unified</b>								
District office	\$ 286	5.3	\$ 302	5.4	5.6	\$ 347	5.8	14.9
School site	1,811	33.7	1,945	35.1	7.4	2,109	35.3	8.4
Classroom	3,281	61.0	3,298	59.5	0.5	3,514	58.9	6.5
Total Expenses	5,378	100.0	5,545	100.0	3.1	5,970	100.0	7.7
State Income	2,866	N/A	2,916	N/A	1.7	3,191	N/A	9.4
<b>Central Unified</b>								
District office	\$ 16	66.6	\$ 805	9.2	4,931.3	\$ 797	7.9	(1.0)
School site	7	29.2	3,551	40.7	50,628.6	4,154	41.3	17.0
Classroom	1	4.2	4,367	50.1	436,600.0	5,103	50.8	16.9
Total Expenses	24	100.0	8,723	100.0	36,245.8	10,054	100.0	15.3
State Income	0	N/A	6,127	N/A	N/C	6,842	N/A	11.7
<b>Centralia Elementary</b>								
District office	\$ 715	6.8	\$ 743	6.6	3.9	\$ 794	6.9	6.9
School site	3,373	32.0	3,595	32.1	6.6	3,738	32.4	4.0
Classroom	6,449	61.2	6,860	61.3	6.4	6,991	60.7	1.9
Total Expenses	10,537	100.0	11,198	100.0	6.3	11,523	100.0	2.9
State Income	6,889	N/A	6,718	N/A	(2.5)	6,874	N/A	2.3
<b>Chaffey Joint Union High</b>								
District office	\$ 1,880	6.1	\$ 1,969	6.2	4.7	\$ 2,275	6.5	15.5
School site	10,463	34.1	10,613	33.4	1.4	11,186	31.9	5.4
Classroom	18,334	59.8	19,170	60.4	4.6	21,552	61.6	12.4
Total Expenses	30,677	100.0	31,752	100.0	3.5	35,013	100.0	10.3
State Income	20,432	N/A	21,593	N/A	5.7	23,770	N/A	10.1

N/C indicates the percentage could not be calculated.

APPENDIX J (Continued)

1984-85			1985-86			Percent Change From 1981-82 to 1985-86
Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	
\$ 573	9.5	5.5	\$ 630	9.5	9.9	32.4
1,854	30.7	10.0	2,011	30.4	8.5	31.0
3,617	59.8	3.4	3,974	60.1	9.9	22.5
6,044	100.0	5.6	6,615	100.0	9.4	25.9
3,196	N/A	(2.5)	3,343	N/A	4.6	6.6
\$ 4,153	8.3	14.4	\$ 4,680	8.5	12.7	55.9
15,990	31.9	13.3	16,367	29.5	2.4	33.9
29,929	59.8	16.8	34,379	62.0	14.9	54.7
50,072	100.0	15.5	55,426	100.0	10.7	48.0
23,966	N/A	18.5	29,887	N/A	24.7	45.4
\$ 355	5.5	2.3	\$ 393	5.6	10.7	37.4
2,188	33.8	3.7	2,365	33.5	8.1	30.6
3,936	60.7	12.0	4,289	60.9	9.0	30.7
6,479	100.0	8.5	7,047	100.0	8.8	31.0
3,362	N/A	5.4	4,062	N/A	20.8	41.7
\$ 807	7.4	1.3	\$ 802	7.1	(0.6)	4,912.5
4,566	42.0	9.9	4,523	40.0	(0.9)	64,514.3
5,508	50.6	7.9	5,994	52.9	8.8	599,300.0
10,881	100.0	8.2	11,319	100.0	4.0	47,062.5
7,623	N/A	11.4	9,037	N/A	18.5	N/A
\$ 1,154	8.7	45.3	\$ 1,193	8.7	3.4	66.9
4,044	30.5	8.2	4,326	31.4	7.0	28.3
8,043	60.8	15.0	8,244	59.9	2.5	27.8
13,241	100.0	14.9	13,763	100.0	3.9	30.6
7,310	N/A	6.3	8,602	N/A	17.7	24.9
\$ 2,561	6.3	12.6	\$ 3,340	7.3	30.4	77.7
12,711	31.2	13.6	14,670	31.9	15.4	40.2
25,507	62.5	18.4	27,904	60.8	9.4	52.2
40,779	100.0	16.5	45,914	100.0	12.6	49.7
28,879	N/A	21.5	34,388	N/A	19.1	68.3

District Name	1981-82		1982-83			1983-84		
	Total Spent	Percent	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>Chino Unified</b>								
District office	\$ 2,089	6.3	\$ 2,252	6.4	7.8	\$ 2,398	6.2	6.5
School site	10,920	33.2	11,484	32.4	5.2	11,733	30.1	2.2
Classroom	19,889	60.5	21,685	61.2	9.0	24,846	63.7	14.6
Total Expenses	32,898	100.0	35,421	100.0	7.7	38,977	100.0	10.0
State Income	25,897	N/A	27,342	N/A	5.6	31,223	N/A	14.2
<b>Chowchilla Elementary</b>								
District office	\$ 227	8.8	\$ 227	8.9	0.0	\$ 252	8.5	11.0
School site	881	34.2	879	34.2	(0.2)	1,079	36.3	22.8
Classroom	1,466	57.0	1,462	56.9	(0.3)	1,644	55.2	12.4
Total Expenses	2,574	100.0	2,568	100.0	(0.2)	2,975	100.0	15.8
State Income	1,519	N/A	1,546	N/A	1.8	1,812	N/A	17.2
<b>Clovis Unified</b>								
District office	\$ 2,717	8.3	\$ 2,834	8.0	4.3	\$ 3,219	8.3	13.6
School site	12,438	38.0	12,885	36.6	3.6	14,096	36.4	9.4
Classroom	17,599	53.7	19,516	55.4	10.9	21,417	55.3	9.7
Total Expenses	32,754	100.0	35,235	100.0	7.6	38,732	100.0	9.9
State Income	25,365	N/A	25,592	N/A	0.9	29,205	N/A	14.1
<b>Compton Unified</b>								
District office	\$ 5,343	6.3	\$ 6,281	7.2	17.6	\$ 7,197	7.7	14.6
School site	32,462	38.4	32,866	37.6	1.2	34,674	37.1	5.5
Classroom	46,843	55.3	48,304	55.2	3.1	51,683	55.2	7.0
Total Expenses	84,648	100.0	87,451	100.0	3.3	93,554	100.0	7.0
State Income	63,765	N/A	65,199	N/A	2.2	70,609	N/A	8.3
<b>Conejo Valley Unified</b>								
District office	\$ 3,154	7.1	\$ 3,398	7.7	7.7	\$ 3,929	8.4	15.6
School site	14,452	32.8	15,113	34.0	4.6	14,779	31.5	(2.2)
Classroom	26,512	60.1	25,907	58.3	(2.3)	28,173	60.1	8.7
Total Expenses	44,118	100.0	44,418	100.0	0.7	46,881	100.0	5.5
State Income	28,632	N/A	27,814	N/A	(2.9)	29,442	N/A	5.9
<b>Corona-Norco Unified</b>								
District office	\$ 2,667	6.7	\$ 2,643	6.5	(0.9)	\$ 2,831	6.6	7.1
School site	14,072	35.2	14,374	35.6	2.1	15,506	35.8	7.9
Classroom	23,183	58.1	23,412	57.9	1.0	24,933	57.6	6.5
Total Expenses	39,922	100.0	40,429	100.0	1.3	43,270	100.0	7.0
State Income	27,856	N/A	28,210	N/A	1.3	32,075	N/A	13.7

APPENDIX J (Continued)

1984-85			1985-86			Percent Change From 1981-82 to 1985-86
Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	
\$ 2,573	5.8	7.3	\$ 3,400	6.7	32.1	62.8
13,099	29.7	11.6	15,139	30.0	15.6	38.6
28,518	64.5	14.8	31,918	63.3	11.9	60.5
44,190	100.0	13.4	50,457	100.0	14.2	53.4
36,786	N/A	17.8	43,241	N/A	17.5	67.0
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\$ 296	8.6	17.5	\$ 318	8.8	7.4	40.1
1,235	36.0	14.5	1,243	34.6	0.6	41.1
1,904	55.4	15.8	2,037	56.6	7.0	38.9
3,435	100.0	15.5	3,598	100.0	4.7	39.8
2,048	N/A	13.0	2,559	N/A	25.0	68.5
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\$ 3,618	8.2	12.4	\$ 4,354	8.6	20.3	60.3
15,631	35.2	10.9	17,460	34.3	11.7	40.4
25,152	56.6	17.4	29,047	57.1	15.5	65.0
44,401	100.0	14.6	50,861	100.0	14.5	55.3
33,603	N/A	15.1	40,750	N/A	21.3	60.7
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\$ 7,715	8.0	7.2	\$ 7,894	7.7	2.3	47.7
35,736	37.1	3.1	36,665	35.9	2.6	12.9
52,913	54.9	2.4	57,589	56.4	8.8	22.9
96,364	100.0	3.0	102,148	100.0	6.0	20.7
76,417	N/A	8.2	86,396	N/A	13.1	35.5
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\$ 4,394	8.5	11.8	\$ 4,695	8.4	6.9	48.9
16,493	31.8	11.6	17,587	31.5	6.6	21.7
30,930	59.7	9.8	33,501	60.1	8.3	26.4
51,817	100.0	10.5	55,783	100.0	7.7	26.4
32,525	N/A	10.5	35,869	N/A	10.3	25.3
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\$ 3,276	6.9	15.7	\$ 3,548	6.8	8.3	33.0
16,514	34.9	6.5	17,720	33.8	7.3	25.9
27,551	58.2	10.5	31,149	59.4	13.1	34.4
47,341	100.0	9.4	52,417	100.0	10.7	31.3
36,110	N/A	12.6	41,495	N/A	14.9	49.0

District Name	1981-82		1982-83			1983-84		
	Total Spent	Percent	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>Cucamonga Elementary</b>								
District office	\$ 316	10.7	\$ 333	11.1	5.4	\$ 373	10.3	12.0
School site	1,030	34.9	1,076	35.7	4.5	1,198	33.2	11.3
Classroom	1,603	54.4	1,601	53.2	(0.1)	2,037	56.5	27.2
<b>Total Expenses</b>	<b>2,949</b>	<b>100.0</b>	<b>3,010</b>	<b>100.0</b>	<b>2.1</b>	<b>3,608</b>	<b>100.0</b>	<b>19.9</b>
State Income	1,207	N/A	1,566	N/A	29.7	1,844	N/A	17.8
<b>Dixie Elementary</b>								
District office	\$ 391	8.8	\$ 421	9.4	7.7	\$ 427	9.0	1.4
School site	1,502	34.0	1,505	33.6	0.2	1,530	32.4	1.7
Classroom	2,525	57.2	2,554	57.0	1.1	2,772	58.6	8.5
<b>Total Expenses</b>	<b>4,418</b>	<b>100.0</b>	<b>4,480</b>	<b>100.0</b>	<b>1.4</b>	<b>4,729</b>	<b>100.0</b>	<b>5.6</b>
State Income	2,255	N/A	2,189	N/A	(2.9)	2,054	N/A	(6.2)
<b>Durham Unified</b>								
District office	\$ 127	6.4	\$ 150	6.9	18.1	\$ 197	7.9	31.3
School site	693	35.1	753	34.9	8.7	943	38.0	25.2
Classroom	1,155	58.5	1,257	58.2	8.8	1,344	54.1	6.9
<b>Total Expenses</b>	<b>1,975</b>	<b>100.0</b>	<b>2,160</b>	<b>100.0</b>	<b>9.4</b>	<b>2,484</b>	<b>100.0</b>	<b>15.0</b>
State Income	1,123	N/A	1,130	N/A	0.6	1,216	N/A	7.6
<b>East Side Union High</b>								
District office	\$ 2,133	4.1	\$ 2,212	4.0	3.7	\$ 2,560	4.3	15.7
School site	20,131	38.7	20,726	37.1	3.0	21,367	35.6	3.1
Classroom	29,710	57.2	32,950	58.9	10.9	35,995	60.1	9.2
<b>Total Expenses</b>	<b>51,974</b>	<b>100.0</b>	<b>55,888</b>	<b>100.0</b>	<b>7.5</b>	<b>59,922</b>	<b>100.0</b>	<b>7.2</b>
State Income	36,193	N/A	39,006	N/A	7.8	40,782	N/A	4.6
<b>Elk Grove Unified</b>								
District office	\$ 2,027	6.8	\$ 2,211	6.5	9.1	\$ 2,352	6.5	6.4
School site	9,302	31.2	11,003	32.5	18.3	11,243	31.1	2.2
Classroom	18,507	62.0	20,695	61.0	11.8	22,538	62.4	8.9
<b>Total Expenses</b>	<b>29,836</b>	<b>100.0</b>	<b>33,909</b>	<b>100.0</b>	<b>13.7</b>	<b>36,133</b>	<b>100.0</b>	<b>6.6</b>
State Income	24,370	N/A	25,275	N/A	3.7	30,232	N/A	19.6
<b>El Segundo Unified</b>								
District office	\$ 581	9.6	\$ 601	9.6	3.4	\$ 611	9.6	1.7
School site	2,228	36.8	2,357	37.4	5.8	2,278	35.8	(3.4)
Classroom	3,247	53.6	3,338	53.0	2.8	3,473	54.6	4.0
<b>Total Expenses</b>	<b>6,056</b>	<b>100.0</b>	<b>6,296</b>	<b>100.0</b>	<b>4.0</b>	<b>6,362</b>	<b>100.0</b>	<b>1.0</b>
State Income	4,283	N/A	4,192	N/A	(2.1)	4,362	N/A	4.1

APPENDIX J (Continued)

<u>1984-85</u>			<u>1985-86</u>			<u>Percent Change From 1981-82 to 1985-86</u>
<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	
\$ 321	8.4	(13.9)	\$ 430	9.8	34.0	36.1
1,320	34.5	10.2	1,433	32.6	8.6	39.1
2,186	57.1	7.3	2,526	57.6	15.6	57.6
3,827	100.0	6.1	4,389	100.0	14.7	48.8
2,062	N/A	11.8	2,658	N/A	28.9	120.2
\$ 402	8.1	(5.9)	\$ 493	10.2	22.6	26.1
1,633	32.7	6.7	1,634	33.7	0.1	8.8
2,955	59.2	6.6	2,721	56.1	(7.9)	7.8
4,990	100.0	5.5	4,848	100.0	(2.8)	9.7
1,910	N/A	(7.0)	1,389	N/A	(27.3)	(38.4)
\$ 187	7.0	(5.1)	\$ 200	6.9	7.0	57.5
927	34.7	(1.7)	1,042	35.7	12.4	50.4
1,555	58.3	15.7	1,675	57.4	7.7	45.0
2,669	100.0	7.4	2,917	100.0	9.3	47.7
1,505	N/A	23.8	1,843	N/A	22.5	64.1
\$ 4,496	6.5	75.6	\$ 5,736	7.4	27.6	168.9
22,874	33.1	7.1	26,101	33.4	14.1	29.7
41,801	60.4	16.1	46,218	59.2	10.6	55.6
69,171	100.0	15.4	78,055	100.0	12.8	50.2
52,857	N/A	29.6	59,684	N/A	12.9	64.9
\$ 3,045	6.9	29.5	\$ 4,193	8.1	37.7	106.9
13,074	29.7	16.3	15,415	29.7	17.9	65.7
27,947	63.4	24.0	32,261	62.2	15.4	74.3
44,066	100.0	22.0	51,869	100.0	17.7	73.8
37,077	N/A	22.6	44,529	N/A	20.1	82.7
\$ 681	9.9	11.5	\$ 766	10.4	12.5	31.8
2,430	35.2	6.7	2,483	33.8	2.2	11.4
3,791	54.9	9.2	4,093	55.8	8.0	26.1
6,902	100.0	8.5	7,342	100.0	6.4	21.2
4,671	N/A	7.1	5,402	N/A	15.6	26.1

District Name	1981-82		1982-83			1983-84		Percent Change From Prior Year
	Total Spent	Percent	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	
<b>Etiwanda Elementary</b>								
District office	\$ 105	6.9	\$ 111	6.8	5.7	\$ 119	6.7	7.2
School site	504	33.1	506	30.8	0.4	522	29.3	3.2
Classroom	912	60.0	1,025	62.4	12.4	1,141	64.0	11.3
Total Expenses	1,521	100.0	1,642	100.0	8.0	1,782	100.0	8.5
State Income	815	N/A	850	N/A	4.3	949	N/A	11.6
<b>Fairfield-Suisun Valley Joint Unified</b>								
District office	\$ 1,769	5.8	\$ 1,799	5.7	1.7	\$ 2,034	5.9	13.1
School site	9,441	31.0	9,651	30.4	2.2	10,363	29.8	7.4
Classroom	19,286	63.2	20,267	63.9	5.1	22,333	64.3	10.2
Total Expenses	30,496	100.0	31,717	100.0	4.0	34,730	100.0	9.5
State Income	23,960	N/A	23,564	N/A	(1.7)	26,190	N/A	11.1
<b>Fontana Unified</b>								
District office	\$ 1,977	6.1	\$ 1,973	6.0	(0.2)	\$ 2,263	6.2	14.7
School site	10,893	33.7	11,187	33.8	2.7	12,548	34.2	12.2
Classroom	19,445	60.2	19,938	60.2	2.5	21,851	59.6	9.6
Total Expenses	32,315	100.0	33,098	100.0	2.4	36,662	100.0	10.8
State Income	24,739	N/A	26,367	N/A	6.6	30,206	N/A	14.6
<b>Fremont Unified</b>								
District office	\$ 4,585	7.8	\$ 4,986	7.9	8.7	\$ 5,086	8.0	2.0
School site	18,403	31.1	19,698	31.1	7.0	19,496	30.7	(1.0)
Classroom	36,178	61.1	38,547	61.0	6.5	38,958	61.3	1.1
Total Expenses	59,166	100.0	63,231	100.0	6.9	63,540	100.0	0.5
State Income	49,057	N/A	49,770	N/A	1.5	51,297	N/A	3.1
<b>Fresno City Unified</b>								
District office	\$ 7,134	5.7	\$ 7,219	5.6	1.2	\$ 8,498	5.9	17.7
School site	42,326	33.6	43,399	33.8	2.5	47,759	33.3	10.0
Classroom	76,346	60.7	77,778	60.6	1.9	87,340	60.8	12.3
Total Expenses	125,806	100.0	128,396	100.0	2.1	143,597	100.0	11.8
State Income	85,468	N/A	91,522	N/A	7.1	107,463	N/A	17.4
<b>Friant Union Elementary</b>								
District office	\$ 13	6.7	\$ 18	7.6	38.5	\$ 19	7.5	5.6
School site	71	36.6	89	37.4	25.4	89	35.2	0.0
Classroom	110	56.7	131	55.0	19.1	145	57.3	10.7
Total Expenses	194	100.0	238	100.0	22.7	253	100.0	6.3
State Income	72	N/A	85	N/A	18.1	98	N/A	15.3



APPENDIX J (Continued)

1984-85			1985-86			Percent Change From 1981-82 to 1985-86
Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	
\$ 146	7.4	22.7	\$ 176	7.4	20.5	67.6
585	29.5	12.1	700	29.6	19.7	38.9
1,248	63.1	9.4	1,490	63.0	19.4	63.4
1,979	100.0	11.1	2,366	100.0	19.6	55.6
1,317	N/A	38.8	1,795	N/A	36.3	120.2
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\$ 2,720	6.7	33.7	\$ 3,242	7.1	19.2	83.3
12,247	30.0	18.2	13,280	29.3	8.4	40.7
25,835	63.3	15.7	28,879	63.6	11.8	49.7
40,802	100.0	17.5	45,401	100.0	11.3	48.9
31,305	N/A	19.5	38,094	N/A	21.7	59.0
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\$ 2,616	6.1	15.6	\$ 3,228	6.6	23.4	63.3
14,504	34.0	15.6	17,316	35.1	19.4	59.0
25,528	59.9	16.8	28,766	58.3	12.7	47.9
42,648	100.0	16.3	49,310	100.0	15.6	52.6
35,314	N/A	16.9	42,627	N/A	20.7	72.3
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\$ 5,474	7.8	7.6	\$ 6,480	8.4	18.4	41.3
20,745	29.6	6.4	23,204	30.0	11.9	26.1
43,918	62.6	12.7	47,655	61.6	8.5	31.7
70,137	100.0	10.4	77,339	100.0	10.3	30.7
55,742	N/A	8.7	63,200	N/A	13.4	28.8
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\$ 9,914	5.8	16.7	\$ 11,342	5.9	14.4	59.0
55,578	32.6	16.4	63,827	33.0	14.8	50.8
105,046	61.6	20.3	118,068	61.1	12.4	54.6
170,538	100.0	18.8	193,237	100.0	13.3	53.6
126,538	N/A	17.8	155,496	N/A	22.9	81.9
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\$ 20	7.2	5.3	\$ 38	12.1	90.0	192.3
101	36.2	13.5	125	39.8	23.8	76.1
158	56.6	9.0	151	48.1	(4.4)	37.3
279	100.0	10.3	314	100.0	12.5	61.9
108	N/A	10.2	124	N/A	14.8	72.2

District Name	1981-82		1982-83			1983-84		
	Total Spent	Percent	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>Fruitvale Elementary</b>								
District office	\$ 91	7.1	\$ 109	7.6	19.8	\$ 124	7.3	13.8
School site	383	30.0	420	29.4	9.7	498	29.6	18.6
Classroom	805	62.9	901	63.0	11.9	1,062	63.1	17.9
<b>Total Expenses</b>	<b>1,279</b>	<b>100.0</b>	<b>1,430</b>	<b>100.0</b>	<b>11.8</b>	<b>1,684</b>	<b>100.0</b>	<b>17.8</b>
State Income	767	N/A	754	N/A	(1.7)	917	N/A	21.6
<b>Fullerton Elementary</b>								
District office	\$ 1,531	6.8	\$ 1,680	7.2	9.7	\$ 1,982	7.9	18.0
School site	7,283	32.1	7,413	31.7	1.8	8,051	32.2	8.6
Classroom	13,832	61.1	14,289	61.1	3.3	15,011	59.9	5.1
<b>Total Expenses</b>	<b>22,646</b>	<b>100.0</b>	<b>23,382</b>	<b>100.0</b>	<b>3.3</b>	<b>25,044</b>	<b>100.0</b>	<b>7.1</b>
State Income	12,149	N/A	12,696	N/A	4.5	13,504	N/A	6.4
<b>Garden Grove Unified</b>								
District office	\$ 4,421	4.7	\$ 4,406	4.7	(0.3)	\$ 4,711	4.7	6.9
School site	30,267	32.6	30,661	32.4	1.3	32,449	32.3	5.8
Classroom	58,243	62.7	59,566	62.9	2.3	63,350	63.0	6.4
<b>Total Expenses</b>	<b>92,931</b>	<b>100.0</b>	<b>94,633</b>	<b>100.0</b>	<b>1.8</b>	<b>100,510</b>	<b>100.0</b>	<b>6.2</b>
State Income	66,987	N/A	66,789	N/A	(0.3)	69,732	N/A	4.4
<b>Glendale Unified</b>								
District office	\$ 3,224	6.9	\$ 3,477	7.1	7.8	\$ 4,242	8.0	22.0
School site	15,078	32.1	15,603	32.1	3.5	16,450	31.1	5.4
Classroom	28,616	61.0	29,560	60.8	3.3	32,176	60.9	8.8
<b>Total Expenses</b>	<b>46,918</b>	<b>100.0</b>	<b>48,640</b>	<b>100.0</b>	<b>3.7</b>	<b>52,868</b>	<b>100.0</b>	<b>8.7</b>
State Income	34,444	N/A	36,591	N/A	6.2	39,596	N/A	8.2
<b>Goleta Union Elementary</b>								
District office	\$ 718	6.8	\$ 710	6.8	(1.1)	\$ 841	7.3	18.5
School site	3,507	33.3	3,512	33.6	0.1	4,011	34.6	14.2
Classroom	6,299	59.9	6,240	59.6	(0.9)	6,729	58.1	7.8
<b>Total Expenses</b>	<b>10,524</b>	<b>100.0</b>	<b>10,462</b>	<b>100.0</b>	<b>(0.6)</b>	<b>11,581</b>	<b>100.0</b>	<b>10.7</b>
State Income	3,327	N/A	3,374	N/A	1.4	2,941	N/A	(12.8)
<b>Gridley Union Elementary</b>								
District office	\$ 174	6.8	\$ 191	7.4	9.8	\$ 181	6.7	(5.2)
School site	790	31.0	828	32.0	4.8	827	30.5	(0.1)
Classroom	1,583	62.2	1,567	60.6	(1.0)	1,706	62.8	8.9
<b>Total Expenses</b>	<b>2,547</b>	<b>100.0</b>	<b>2,586</b>	<b>100.0</b>	<b>1.5</b>	<b>2,714</b>	<b>100.0</b>	<b>4.9</b>
State Income	1,625	N/A	1,658	N/A	2.0	1,777	N/A	7.2

APPENDIX J (Continued)

1984-85			1985-86			Percent Change From 1981-82 to 1985-86
Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	
\$ 136	7.3	9.7	\$ 175	7.8	28.7	92.3
548	29.3	10.0	601	26.9	9.7	56.9
1,185	63.4	11.6	1,460	65.3	23.2	81.4
1,869	100.0	11.0	2,236	100.0	19.6	74.8
1,139	N/A	24.2	1,158	N/A	1.7	51.0
\$ 2,226	7.8	12.3	\$ 2,595	8.6	16.6	69.5
8,882	31.3	10.3	9,865	32.7	11.1	35.5
17,277	60.9	15.1	17,685	58.7	2.4	27.9
28,385	100.0	13.3	30,145	100.0	6.2	33.1
15,333	N/A	13.5	18,189	N/A	18.6	49.7
\$ 4,987	4.6	5.9	\$ 5,821	4.9	16.7	31.7
34,807	31.8	7.3	37,884	31.9	8.8	25.2
69,560	63.6	9.8	74,911	63.2	7.7	28.6
109,354	100.0	8.8	118,616	100.0	8.5	27.6
75,299	N/A	8.0	87,605	N/A	16.3	30.8
\$ 4,870	8.3	14.8	\$ 5,588	8.7	14.7	73.3
17,808	30.4	8.3	18,767	29.4	5.4	24.5
35,995	61.3	11.9	39,536	61.9	9.8	38.2
58,673	100.0	11.0	63,891	100.0	8.9	36.2
43,989	N/A	11.1	49,287	N/A	12.0	43.1
\$ 803	6.9	(4.5)	\$ 860	6.9	7.1	19.8
3,808	32.7	(5.1)	4,028	32.2	5.8	14.9
7,028	60.4	4.4	7,628	60.9	8.5	21.1
11,639	100.0	0.5	12,516	100.0	7.5	18.9
2,626	N/A	(10.7)	3,023	N/A	15.1	(9.1)
\$ 220	7.1	21.5	\$ 260	7.7	18.2	49.4
916	29.5	10.8	1,016	30.2	10.9	28.6
1,968	63.4	15.4	2,093	62.1	6.4	32.2
3,104	100.0	14.4	3,369	100.0	8.5	32.3
2,118	N/A	19.2	2,549	N/A	20.3	56.9

District Name	1981-82		1982-83		Percent Change From Prior Year	1983-84		Percent Change From Prior Year
	Total Spent	Percent	Total Spent	Percent		Total Spent	Percent	
<b>Gridley Union High</b>								
District office	\$ 100	6.9	\$ 118	8.1	18.0	\$ 98	6.7	(16.9)
School site	502	34.5	522	36.0	4.0	526	36.0	0.8
Classroom	853	58.6	811	55.9	(4.9)	839	57.3	3.5
<b>Total Expenses</b>	<b>1,455</b>	<b>100.0</b>	<b>1,451</b>	<b>100.0</b>	<b>(0.3)</b>	<b>1,463</b>	<b>100.0</b>	<b>0.8</b>
State Income	869	N/A	886	N/A	2.0	887	N/A	0.1
<b>Grossmont Union High</b>								
District office	\$ 4,358	7.5	\$ 4,217	7.3	(3.2)	\$ 4,181	7.0	(0.9)
School site	21,823	37.4	21,146	36.4	(3.1)	21,200	35.8	0.3
Classroom	32,102	55.1	32,633	56.3	1.7	33,868	57.2	3.8
<b>Total Expenses</b>	<b>58,283</b>	<b>100.0</b>	<b>57,996</b>	<b>100.0</b>	<b>(0.5)</b>	<b>59,249</b>	<b>100.0</b>	<b>2.2</b>
State Income	31,994	N/A	31,422	N/A	(1.8)	33,915	N/A	7.9
<b>Guadalupe Union Elementary</b>								
District office	\$ 205	12.2	\$ 202	12.9	(1.5)	\$ 238	12.1	17.8
School site	547	32.5	500	31.9	(8.6)	620	31.4	24.0
Classroom	930	55.3	867	55.2	(6.8)	1,114	56.5	28.5
<b>Total Expenses</b>	<b>1,682</b>	<b>100.0</b>	<b>1,569</b>	<b>100.0</b>	<b>(6.7)</b>	<b>1,972</b>	<b>100.0</b>	<b>25.7</b>
State Income	1,078	N/A	1,101	N/A	2.1	1,289	N/A	17.1
<b>Guerneville Elementary</b>								
District office	\$ 73	5.8	\$ 71	5.4	(2.7)	\$ 77	5.6	8.5
School site	411	32.3	424	32.2	3.2	407	29.4	(4.0)
Classroom	787	61.9	820	62.4	4.2	900	65.0	9.8
<b>Total Expenses</b>	<b>1,271</b>	<b>100.0</b>	<b>1,315</b>	<b>100.0</b>	<b>3.5</b>	<b>1,384</b>	<b>100.0</b>	<b>5.2</b>
State Income	893	N/A	890	N/A	(0.3)	991	N/A	11.3
<b>Hacienda-La Puente Unified</b>								
District office	\$ 3,850	6.1	\$ 4,130	6.5	7.3	\$ 4,523	6.6	9.5
School site	22,497	35.7	22,783	35.9	1.3	23,674	34.7	3.9
Classroom	36,647	58.2	36,567	57.6	(0.2)	40,075	58.7	9.6
<b>Total Expenses</b>	<b>62,994</b>	<b>100.0</b>	<b>63,480</b>	<b>100.0</b>	<b>0.8</b>	<b>68,272</b>	<b>100.0</b>	<b>7.5</b>
State Income	53,642	N/A	53,899	N/A	0.5	58,337	N/A	8.2
<b>Hayward Unified</b>								
District office	\$ 2,901	6.4	\$ 2,957	6.3	1.9	\$ 2,990	6.1	1.1
School site	15,548	34.2	15,392	32.6	(1.0)	15,000	30.7	(2.5)
Classroom	27,027	59.4	28,839	61.1	6.7	30,898	63.2	7.1
<b>Total Expenses</b>	<b>45,476</b>	<b>100.0</b>	<b>47,188</b>	<b>100.0</b>	<b>3.8</b>	<b>48,888</b>	<b>100.0</b>	<b>3.6</b>
State Income	32,453	N/A	34,640	N/A	6.7	37,005	N/A	6.8

APPENDIX J (Continued)

<u>1984-85</u>			<u>1985-86</u>			Percent Change From 1981-82 to 1985-86
<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	
\$ 108	6.3	10.2	\$ 115	6.4	6.5	15.0
596	34.8	13.3	672	37.1	12.8	33.9
1,008	58.9	20.1	1,022	56.5	1.4	19.8
1,712	100.0	17.0	1,809	100.0	5.7	24.3
1,027	N/A	15.8	1,137	N/A	10.7	30.8
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\$ 5,262	7.9	25.9	\$ 6,061	8.0	15.2	39.1
22,941	34.3	8.2	24,842	32.6	8.3	13.8
38,682	57.8	14.2	45,284	59.4	17.1	41.1
66,885	100.0	12.9	76,187	100.0	13.9	30.7
37,428	N/A	10.4	43,919	N/A	17.3	37.3
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\$ 274	12.7	15.1	\$ 301	13.8	9.9	46.8
723	33.6	16.6	623	28.6	(13.8)	13.9
1,158	53.7	3.9	1,256	57.6	8.5	35.1
2,155	100.0	9.3	2,180	100.0	1.2	29.6
1,179	N/A	(8.5)	1,567	N/A	32.9	45.4
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\$ 79	5.2	2.6	\$ 132	7.4	67.1	80.8
479	31.5	17.7	533	30.1	11.3	29.7
961	63.3	6.8	1,107	62.5	15.2	40.7
1,519	100.0	9.8	1,772	100.0	16.7	39.4
1,084	N/A	9.4	1,229	N/A	13.4	37.6
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\$ 4,987	6.7	10.3	\$ 5,990	7.2	20.1	55.6
25,246	34.2	6.6	28,110	33.9	11.3	24.9
43,607	59.1	8.8	48,811	58.9	11.9	33.2
73,840	100.0	8.2	82,911	100.0	12.3	31.6
63,720	N/A	9.2	72,209	N/A	13.3	34.6
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\$ 3,753	6.8	25.5	\$ 4,325	7.1	15.2	49.1
17,173	30.9	14.5	19,294	31.4	12.4	24.1
34,656	62.3	12.2	37,796	61.5	9.1	39.8
55,582	100.0	13.7	61,415	100.0	10.5	35.0
41,264	N/A	11.5	50,292	N/A	21.9	55.0

District Name	1981-82		1982-83			1983-84		
	Total Spent	Percent	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>Hughes-Elizabeth Lakes Union</b>								
District office	\$ 114	15.9	\$ 122	15.3	7.0	\$ 148	17.4	21.3
School site	239	33.3	265	33.3	10.9	262	30.7	(1.1)
Classroom	364	50.8	409	51.4	12.4	442	51.9	8.1
Total Expenses	717	100.0	796	100.0	11.0	852	100.0	7.0
State Income	582	N/A	575	N/A	(1.2)	591	N/A	2.8
<b>Huntington Beach Union High</b>								
District office	\$ 4,525	8.9	\$ 4,338	8.1	(4.1)	\$ 4,890	8.4	12.7
School site	16,831	32.9	17,671	33.2	5.0	19,342	33.4	9.5
Classroom	29,767	58.2	31,229	58.7	4.9	33,789	58.2	8.2
Total Expenses	51,123	100.0	53,238	100.0	4.1	58,021	100.0	9.0
State Income	38,747	N/A	40,195	N/A	3.7	42,224	N/A	5.0
<b>Indian Springs Elementary</b>								
District office	\$ 21	5.7	\$ 29	6.9	38.1	\$ 42	8.7	44.8
School site	184	50.3	210	50.3	14.1	249	51.2	18.6
Classroom	161	44.0	179	42.8	11.2	195	40.1	8.9
Total Expenses	366	100.0	418	100.0	14.2	486	100.0	16.3
State Income	98	N/A	96	N/A	(2.0)	97	N/A	1.0
<b>Inglewood Unified</b>								
District office	\$ 2,744	7.4	\$ 2,480	6.9	(9.6)	\$ 2,339	6.2	(5.7)
School site	13,663	37.0	12,387	34.4	(9.3)	12,422	32.7	0.3
Classroom	20,518	55.6	21,119	58.7	2.9	23,230	61.1	10.0
Total Expenses	36,925	100.0	35,986	100.0	(2.5)	37,991	100.0	5.6
State Income	26,339	N/A	28,500	N/A	8.2	31,010	N/A	8.8
<b>Irvine Unified</b>								
District office	\$ 2,947	8.2	\$ 3,262	8.2	10.7	\$ 3,901	9.0	19.6
School site	12,121	33.8	13,464	33.9	11.1	14,204	32.7	5.5
Classroom	20,777	58.0	22,946	57.9	10.4	25,354	58.3	10.5
Total Expenses	35,845	100.0	39,672	100.0	10.7	43,459	100.0	9.5
State Income	19,371	N/A	19,819	N/A	2.3	21,872	N/A	10.4
<b>Island Union Elementary</b>								
District office	\$ 40	9.2	\$ 50	10.5	25.0	\$ 50	9.8	0.0
School site	136	31.1	150	31.5	10.3	139	27.3	(7.3)
Classroom	261	59.7	276	58.0	5.7	320	62.9	15.9
Total Expenses	437	100.0	476	100.0	8.9	509	100.0	6.9
State Income	325	N/A	335	N/A	3.1	394	N/A	17.6

APPENDIX J (Continued)

<u>1984-85</u>			<u>1985-86</u>			Percent Change From 1981-82 to 1985-86
<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	
\$ 161	18.1	8.8	\$ 178	16.5	10.6	56.1
289	32.4	10.3	344	32.0	19.0	43.9
441	49.5	(0.2)	554	51.5	25.6	52.2
891	100.0	4.6	1,076	100.0	20.8	50.1
679	N/A	14.9	766	N/A	12.8	31.6
\$ 5,413	8.7	10.7	\$ 5,923	9.2	9.4	30.9
20,639	33.2	6.7	20,789	32.5	0.7	23.5
36,154	58.1	7.0	37,357	58.3	3.3	25.5
62,206	100.0	7.2	64,069	100.0	3.0	25.3
44,506	N/A	5.4	50,912	N/A	14.4	31.4
\$ 22	5.4	(47.6)	\$ 33	6.7	50.0	57.1
183	44.7	(26.5)	221	45.0	20.8	20.1
204	49.9	4.6	237	48.3	16.2	47.2
409	100.0	(15.8)	491	100.0	20.0	34.2
67	N/A	(30.9)	195	N/A	191.0	99.0
\$ 3,001	6.7	28.3	\$ 3,542	7.2	18.0	29.1
14,541	32.5	17.1	16,948	34.2	16.6	24.0
27,157	60.8	16.9	28,996	58.6	6.8	41.3
44,699	100.0	17.7	49,486	100.0	10.7	34.0
35,585	N/A	14.8	41,100	N/A	15.5	56.0
\$ 4,523	9.2	15.9	\$ 4,931	9.1	9.0	67.3
15,704	31.9	10.6	16,783	31.0	6.9	38.5
28,966	58.9	14.2	32,415	59.9	11.9	56.0
49,193	100.0	13.2	54,129	100.0	10.0	51.0
21,469	N/A	(1.8)	27,734	N/A	29.2	43.2
\$ 59	10.2	18.0	\$ 48	8.0	(18.6)	20.0
148	25.6	6.5	174	29.2	17.6	27.9
371	64.2	15.9	375	62.8	1.1	43.7
578	100.0	13.6	597	100.0	3.3	36.6
445	N/A	12.9	491	N/A	10.3	51.1

District Name	1981-82		1982-83			1983-84		Percent Change From Prior Year
	Total Spent	Percent	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	
<b>Jefferson Elementary</b>								
District office	\$ 2	5.6	\$ 3	7.0	50.0	\$ 3	6.5	0.0
School site	9	25.0	10	23.2	11.1	10	21.8	0.0
Classroom	25	69.4	30	69.8	20.0	33	71.7	10.0
<b>Total Expenses</b>	<b>36</b>	<b>100.0</b>	<b>43</b>	<b>100.0</b>	<b>19.4</b>	<b>46</b>	<b>100.0</b>	<b>7.0</b>
State Income	29	N/A	27	N/A	(6.9)	46	N/A	70.4
<b>Julian Union High</b>								
District office	\$ 77	9.9	\$ 86	9.2	11.7	\$ 93	12.5	8.1
School site	194	25.0	232	24.8	19.6	229	30.7	(1.3)
Classroom	505	65.1	617	66.0	22.2	424	56.8	(31.3)
<b>Total Expenses</b>	<b>776</b>	<b>100.0</b>	<b>935</b>	<b>100.0</b>	<b>20.5</b>	<b>746</b>	<b>100.0</b>	<b>(20.2)</b>
State Income	594	N/A	538	N/A	(9.4)	359	N/A	(33.3)
<b>Kern County Union High</b>								
District office	\$ 3,236	6.5	\$ 3,412	6.9	5.4	\$ 4,280	7.4	25.4
School site	19,250	38.7	19,205	38.7	(0.2)	23,331	40.6	21.5
Classroom	27,219	54.8	27,001	54.4	(0.8)	29,861	52.0	10.6
<b>Total Expenses</b>	<b>49,705</b>	<b>100.0</b>	<b>49,618</b>	<b>100.0</b>	<b>(0.2)</b>	<b>57,472</b>	<b>100.0</b>	<b>15.8</b>
State Income	21,159	N/A	9,851	N/A	(53.4)	10,358	N/A	5.1
<b>Kit Carson Union Elementary</b>								
District office	\$ 66	9.0	\$ 54	7.3	(18.2)	\$ 73	8.8	35.2
School site	292	40.1	274	37.0	(6.2)	304	36.6	10.9
Classroom	371	50.9	412	55.7	11.1	454	54.6	10.2
<b>Total Expenses</b>	<b>729</b>	<b>100.0</b>	<b>740</b>	<b>100.0</b>	<b>1.5</b>	<b>831</b>	<b>100.0</b>	<b>12.3</b>
State Income	558	N/A	585	N/A	4.8	677	N/A	15.7
<b>Lemoore Union High</b>								
District office	\$ 243	7.3	\$ 242	7.0	(0.4)	\$ 289	7.9	19.4
School site	1,272	38.5	1,277	36.7	0.4	1,304	35.6	2.1
Classroom	1,790	54.2	1,959	56.3	9.4	2,069	56.5	5.6
<b>Total Expenses</b>	<b>3,305</b>	<b>100.0</b>	<b>3,478</b>	<b>100.0</b>	<b>5.2</b>	<b>3,662</b>	<b>100.0</b>	<b>5.3</b>
State Income	2,219	N/A	2,261	N/A	1.9	2,702	N/A	19.5
<b>Lennox Elementary</b>								
District office	\$ 527	5.2	\$ 604	5.4	14.6	\$ 682	5.7	12.9
School site	3,394	33.3	3,813	33.9	12.3	4,115	34.1	7.9
Classroom	6,266	61.5	6,840	60.7	9.2	7,254	60.2	6.1
<b>Total Expenses</b>	<b>10,187</b>	<b>100.0</b>	<b>11,257</b>	<b>100.0</b>	<b>10.5</b>	<b>12,051</b>	<b>100.0</b>	<b>7.1</b>
State Income	8,443	N/A	8,552	N/A	1.3	9,626	N/A	12.6



APPENDIX J (Continued)

1984-85			1985-86			Percent Change From 1981-82 to 1985-86
Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	
\$ 3	5.3	0.0	\$ 6	10.0	100.0	200.0
11	19.3	10.0	14	23.3	27.3	55.6
43	75.4	30.3	40	66.7	(7.0)	60.0
57	100.0	23.9	60	100.0	5.3	66.7
53	N/A	15.2	47	N/A	(11.3)	62.1
\$ 84	9.7	(9.7)	\$ 100	9.3	19.0	29.9
324	37.2	41.5	390	36.5	20.4	101.0
462	53.1	9.0	579	54.2	25.3	14.7
870	100.0	16.6	1,069	100.0	22.9	37.8
337	N/A	(6.1)	372	N/A	10.4	(37.4)
\$ 4,581	7.1	7.0	\$ 5,247	7.0	14.5	62.1
25,999	40.1	11.4	29,714	40.0	14.3	54.4
34,265	52.8	14.7	39,375	53.0	14.9	44.7
64,845	100.0	12.8	74,336	100.0	14.6	49.6
12,269	N/A	18.4	19,390	N/A	58.0	(8.4)
\$ 82	8.6	12.3	\$ 88	8.2	7.3	33.3
366	38.2	20.4	419	39.1	14.5	43.5
510	53.2	12.3	564	52.7	10.6	52.0
958	100.0	15.3	1,071	100.0	11.8	46.9
768	N/A	13.4	899	N/A	17.1	61.1
\$ 392	9.1	35.6	\$ 422	8.4	7.7	73.7
1,526	35.7	17.0	1,795	35.7	17.6	41.1
2,361	55.2	14.1	2,816	55.9	19.3	57.3
4,279	100.0	16.8	5,033	100.0	17.6	52.3
3,035	N/A	12.3	3,461	N/A	14.0	56.0
\$ 753	5.7	10.4	\$ 820	5.7	8.9	55.6
4,430	33.6	7.7	4,795	33.5	8.2	41.3
7,993	60.7	10.2	8,713	60.8	9.0	39.1
13,176	100.0	9.3	14,328	100.0	8.7	40.6
11,181	N/A	16.2	12,621	N/A	12.9	49.5

District Name	1981-82		1982-83		Percent Change From Prior Year	1983-84		Percent Change From Prior Year
	Total Spent	Percent	Total Spent	Percent		Total Spent	Percent	
<b>Lincoln Unified</b>								
District office	\$ 856	6.0	\$ 876	5.8	2.3	\$ 925	5.5	5.6
School site	4,670	32.7	4,819	31.7	3.2	5,004	30.0	3.8
Classroom	8,762	61.3	9,493	62.5	8.3	10,756	64.5	13.3
Total Expenses	14,288	100.0	15,188	100.0	6.3	16,685	100.0	9.9
State Income	11,938	N/A	12,047	N/A	0.9	13,526	N/A	12.3
<b>Livermore Valley Joint Unified</b>								
District office	\$ 1,717	6.8	\$ 1,993	7.6	16.1	\$ 2,008	7.6	0.8
School site	7,647	30.3	7,818	29.6	2.2	7,578	28.6	(3.1)
Classroom	15,881	62.9	16,553	62.8	4.2	16,874	63.8	1.9
Total Expenses	25,245	100.0	26,364	100.0	4.4	26,460	100.0	0.4
State Income	21,333	N/A	21,499	N/A	0.8	23,248	N/A	8.1
<b>Lodi Unified</b>								
District office	\$ 1,947	5.4	\$ 1,990	5.3	2.2	\$ 2,405	6.0	20.9
School site	11,892	33.1	12,183	32.8	2.4	12,640	31.6	3.8
Classroom	22,106	61.5	23,008	61.9	4.1	24,987	62.4	8.6
Total Expenses	35,945	100.0	37,181	100.0	3.4	40,032	100.0	7.7
State Income	26,304	N/A	27,733	N/A	5.4	31,967	N/A	15.3
<b>Long Beach Unified</b>								
District office	\$ 9,065	6.1	\$ 9,840	6.2	8.5	\$ 12,017	6.9	22.1
School site	54,811	36.8	57,519	36.5	4.9	60,182	34.5	4.6
Classroom	85,197	57.1	90,401	57.3	6.1	102,109	58.6	13.0
Total Expenses	149,073	100.0	157,760	100.0	5.8	174,308	100.0	10.5
State Income	104,755	N/A	113,333	N/A	8.2	126,157	N/A	11.3
<b>Los Angeles Unified</b>								
District office	\$ 84,453	5.2	\$ 86,511	5.3	2.4	\$ 103,786	5.7	20.0
School site	618,463	38.1	617,291	37.4	(0.2)	642,134	35.6	4.0
Classroom	921,864	56.7	945,470	57.3	2.6	1,059,209	58.7	12.0
Total Expenses	1,624,780	100.0	1,649,272	100.0	1.5	1,805,129	100.0	9.5
State Income	1,131,196	N/A	1,260,036	N/A	11.4	1,415,334	N/A	12.3
<b>Los Banos Unified</b>								
District office	\$ 458	7.1	\$ 466	7.0	1.7	\$ 496	6.8	6.4
School site	2,256	35.0	2,329	34.7	3.2	2,434	33.4	4.5
Classroom	3,739	57.9	3,909	58.3	4.5	4,366	59.8	11.7
Total Expenses	6,453	100.0	6,704	100.0	3.9	7,296	100.0	8.8
State Income	3,885	N/A	4,096	N/A	5.4	4,714	N/A	15.1

APPENDIX J (Continued)

1984-85			1985-86			Percent Change From 1981-82 to 1985-86
Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	
\$ 1,140	5.8	23.2	\$ 1,368	6.0	20.0	59.8
5,806	29.6	16.0	6,880	30.0	18.5	47.3
12,683	64.6	17.9	14,657	64.0	15.6	67.3
19,629	100.0	17.6	22,905	100.0	16.7	60.3
16,126	N/A	19.2	19,084	N/A	18.3	59.9
\$ 2,435	8.3	21.3	\$ 2,643	8.6	8.5	53.9
8,253	28.3	8.9	8,937	28.9	8.3	16.9
18,481	63.4	9.5	19,309	62.5	4.5	21.6
29,169	100.0	10.2	30,889	100.0	5.9	22.4
24,345	N/A	4.7	26,843	N/A	10.3	25.8
\$ 3,254	6.6	35.3	\$ 3,748	6.4	15.2	92.5
16,019	32.3	26.7	18,619	31.9	16.2	56.6
30,278	61.1	21.2	35,999	61.7	18.9	62.8
49,551	100.0	23.8	58,366	100.0	17.8	62.4
38,768	N/A	21.3	46,674	N/A	20.4	77.4
\$ 12,827	6.9	6.7	\$ 15,256	7.2	18.9	68.3
63,603	33.9	5.7	72,510	34.2	14.0	32.3
111,054	59.2	8.8	124,218	58.6	11.9	45.8
187,484	100.0	7.6	211,984	100.0	13.1	42.2
149,998	N/A	18.9	173,711	N/A	15.8	65.8
\$ 116,617	5.8	12.4	\$ 130,000	5.8	11.5	53.9
715,047	35.3	11.4	788,884	35.4	10.3	27.6
1,194,104	58.9	12.7	1,313,228	58.8	10.0	42.5
2,025,768	100.0	12.2	2,232,112	100.0	10.2	37.4
1,603,456	N/A	13.3	1,811,832	N/A	13.0	60.2
\$ 570	6.7	14.9	\$ 727	7.4	27.5	58.7
2,794	32.8	14.8	3,293	33.7	17.9	46.0
5,165	60.5	18.3	5,750	58.9	11.3	53.8
8,529	100.0	16.9	9,770	100.0	14.6	51.4
5,822	N/A	23.5	7,091	N/A	21.8	82.5

District Name	1981-82		1982-83			1983-84		
	Total Spent	Percent	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>Mark West Union Elementary</b>								
District office	\$ 110	9.1	\$ 97	8.3	(11.8)	\$ 99	8.1	2.1
School site	325	26.8	335	28.6	3.1	322	26.5	(3.9)
Classroom	776	64.1	740	63.1	(4.6)	797	65.4	7.7
<b>Total Expenses</b>	<b>1,211</b>	<b>100.0</b>	<b>1,172</b>	<b>100.0</b>	<b>(3.2)</b>	<b>1,218</b>	<b>100.0</b>	<b>3.9</b>
State Income	421	N/A	433	N/A	2.9	554	N/A	27.9
<b>Mill Valley Elementary</b>								
District office	\$ 331	7.0	\$ 301	6.3	(9.1)	\$ 353	7.2	17.3
School site	1,261	26.8	1,347	28.3	6.8	1,363	27.9	1.2
Classroom	3,120	66.2	3,106	65.4	(0.4)	3,176	64.9	2.3
<b>Total Expenses</b>	<b>4,712</b>	<b>100.0</b>	<b>4,754</b>	<b>100.0</b>	<b>0.9</b>	<b>4,892</b>	<b>100.0</b>	<b>2.9</b>
State Income	2,420	N/A	2,151	N/A	(11.1)	2,213	N/A	2.9
<b>Milpitas Unified</b>								
District office	\$ 1,353	6.4	\$ 1,423	6.9	5.2	\$ 1,718	7.9	20.7
School site	7,921	37.2	6,800	33.0	(14.2)	6,613	30.6	(2.8)
Classroom	11,998	56.4	12,359	60.1	3.0	13,291	61.5	7.5
<b>Total Expenses</b>	<b>21,272</b>	<b>100.0</b>	<b>20,582</b>	<b>100.0</b>	<b>(3.2)</b>	<b>21,622</b>	<b>100.0</b>	<b>5.1</b>
State Income	13,638	N/A	13,009	N/A	(4.6)	13,710	N/A	5.4
<b>Montebello Unified</b>								
District office	\$ 4,181	6.1	\$ 4,477	5.9	7.1	\$ 4,445	5.6	(0.7)
School site	24,889	36.5	27,731	36.8	11.4	27,922	35.1	0.7
Classroom	39,226	57.4	43,267	57.3	10.3	47,176	59.3	9.0
<b>Total Expenses</b>	<b>68,296</b>	<b>100.0</b>	<b>75,475</b>	<b>100.0</b>	<b>10.5</b>	<b>79,543</b>	<b>100.0</b>	<b>5.4</b>
State Income	48,743	N/A	56,039	N/A	15.0	64,046	N/A	14.3
<b>Montecito Union Elementary</b>								
District office	\$ 46	6.1	\$ 56	7.0	21.7	\$ 72	7.9	28.6
School site	146	19.3	155	19.5	6.2	171	18.7	10.3
Classroom	563	74.6	584	73.5	3.7	670	73.4	14.7
<b>Total Expenses</b>	<b>755</b>	<b>100.0</b>	<b>795</b>	<b>100.0</b>	<b>5.3</b>	<b>913</b>	<b>100.0</b>	<b>14.8</b>
State Income	188	N/A	119	N/A	(36.7)	96	N/A	(19.3)
<b>Mother Lode Union Elementary</b>								
District office	\$ 192	7.1	\$ 175	6.1	(8.9)	\$ 203	6.3	16.0
School site	916	33.8	965	33.9	5.3	1,054	32.6	9.2
Classroom	1,600	59.1	1,707	60.0	6.7	1,974	61.1	15.6
<b>Total Expenses</b>	<b>2,708</b>	<b>100.0</b>	<b>2,847</b>	<b>100.0</b>	<b>5.1</b>	<b>3,231</b>	<b>100.0</b>	<b>13.5</b>
State Income	2,059	N/A	2,023	N/A	(1.7)	2,245	N/A	11.0

APPENDIX J (Continued)

<u>1984-85</u>			<u>1985-86</u>			<u>Percent Change From 1981-82 to 1985-86</u>
<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	
\$ 132	9.5	33.3	\$ 116	7.7	(12.1)	5.5
387	28.0	20.2	432	28.8	11.6	32.9
865	62.5	8.5	952	63.5	10.1	22.7
1,384	100.0	13.6	1,500	100.0	8.4	23.9
529	N/A	(4.5)	689	N/A	30.2	63.7
\$ 358	7.0	1.4	\$ 376	7.1	5.0	13.6
1,466	28.4	7.6	1,549	29.1	5.7	22.8
3,332	64.6	4.9	3,389	63.8	1.7	8.6
5,156	100.0	5.4	5,314	100.0	3.1	12.8
2,095	N/A	(5.3)	2,157	N/A	3.0	(10.9)
\$ 2,197	9.1	27.9	\$ 2,885	10.5	31.3	113.2
7,150	29.7	8.1	8,305	30.2	16.2	4.8
14,743	61.2	10.9	16,293	59.3	10.5	35.8
24,090	100.0	11.4	27,483	100.0	14.1	29.2
14,956	N/A	9.1	16,742	N/A	11.9	22.8
\$ 5,261	5.8	18.4	\$ 5,902	5.8	12.2	41.2
31,808	34.7	13.9	35,283	34.4	10.9	41.8
54,480	59.5	15.5	61,347	59.8	12.6	56.4
91,549	100.0	15.1	102,532	100.0	12.0	50.1
73,072	N/A	14.1	85,330	N/A	16.8	75.1
\$ 70	7.1	(2.8)	\$ 69	6.3	(1.4)	50.0
186	19.0	8.8	195	17.7	4.8	33.6
726	73.9	8.4	837	76.0	15.3	48.7
982	100.0	7.6	1,101	100.0	12.1	45.8
118	N/A	22.9	145	N/A	22.9	(22.9)
\$ 195	5.6	(3.9)	\$ 245	6.4	25.6	27.6
1,071	30.9	1.6	1,263	32.9	17.9	37.9
2,206	63.5	11.8	2,325	60.7	5.4	45.3
3,472	100.0	7.5	3,833	100.0	10.4	41.5
2,540	N/A	13.1	3,119	N/A	22.8	51.5

District Name	1981-82		1982-83		Percent Change From Prior Year	1983-84		Percent Change From Prior Year
	Total Spent	Percent	Total Spent	Percent		Total Spent	Percent	
<b>Mt. Diablo Unified</b>								
District office	\$ 4,257	5.4	\$ 4,628	5.8	8.7	\$ 5,006	5.9	8.2
School site	25,844	32.5	25,909	32.3	0.3	27,996	33.0	8.1
Classroom	49,378	62.1	49,606	61.9	0.5	51,752	61.1	4.3
Total Expenses	79,479	100.0	80,143	100.0	0.8	84,754	100.0	5.8
State Income	56,669	N/A	56,425	N/A	(0.4)	59,073	N/A	4.7
<b>Newcastle Elementary</b>								
District office	\$ 52	8.4	\$ 54	8.5	3.8	\$ 76	11.4	40.7
School site	228	37.0	192	30.1	(15.8)	189	28.3	(1.6)
Classroom	337	54.6	392	61.4	16.3	402	60.3	2.6
Total Expenses	617	100.0	638	100.0	3.4	667	100.0	4.5
State Income	429	N/A	425	N/A	(0.9)	468	N/A	10.1
<b>Newport-Mesa Unified</b>								
District office	\$ 3,704	7.7	\$ 3,691	7.5	(0.4)	\$ 3,649	7.2	(1.1)
School site	16,504	34.2	17,389	35.3	5.4	17,477	34.5	0.5
Classroom	27,978	58.1	28,230	57.2	0.9	29,577	58.3	4.8
Total Expenses	48,186	100.0	49,310	100.0	2.3	50,703	100.0	2.8
State Income	19,879	N/A	18,618	N/A	(6.3)	17,793	N/A	(4.4)
<b>Norwalk-La Mirada City Unified</b>								
District office	\$ 3,268	6.9	\$ 3,398	7.1	4.0	\$ 3,775	7.2	11.1
School site	17,207	36.3	17,439	36.1	1.3	18,738	35.6	7.4
Classroom	26,905	56.8	27,425	56.8	1.9	30,099	57.2	9.8
Total Expenses	47,380	100.0	48,262	100.0	1.9	52,612	100.0	9.0
State Income	37,833	N/A	39,287	N/A	3.8	42,201	N/A	7.4
<b>Oakland City Unified</b>								
District office	\$ 9,502	6.2	\$ 10,079	6.4	6.1	\$ 11,048	6.8	9.6
School site	57,282	37.7	58,111	37.2	1.4	57,345	35.3	(1.3)
Classroom	85,345	56.1	88,236	56.4	3.4	94,019	57.9	6.6
Total Expenses	152,129	100.0	156,426	100.0	2.8	162,412	100.0	3.8
State Income	101,897	N/A	119,592	N/A	17.4	128,528	N/A	7.5
<b>Ontario-Montclair Elementary</b>								
District office	\$ 2,311	6.6	\$ 2,076	5.7	(10.2)	\$ 2,542	6.3	22.4
School site	10,378	29.7	10,598	29.2	2.1	11,569	28.5	9.2
Classroom	22,266	63.7	23,584	65.1	5.9	26,400	65.2	11.9
Total Expenses	34,955	100.0	36,258	100.0	3.7	40,511	100.0	11.7
State Income	27,307	N/A	29,257	N/A	7.1	31,931	N/A	9.1

APPENDIX J (Continued)

<u>1984-85</u>			<u>1985-86</u>			Percent Change From 1981-82 to 1985-86
<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	
\$ 5,881	6.5	17.5	\$ 6,328	6.4	7.6	48.6
28,219	31.0	0.8	30,545	31.1	8.2	18.2
56,793	62.5	9.7	61,444	62.5	8.2	24.4
90,893	100.0	7.2	98,317	100.0	8.2	23.7
61,367	N/A	3.9	68,779	N/A	12.1	21.4
\$ 82	11.3	7.9	\$ 82	10.5	0.0	57.7
207	28.4	9.5	228	29.2	10.1	0.0
439	60.3	9.2	471	60.3	7.3	39.8
728	100.0	9.1	781	100.0	7.3	26.6
489	N/A	4.5	570	N/A	16.6	32.9
\$ 4,197	7.5	15.0	\$ 4,726	7.7	12.6	27.6
19,172	34.5	9.7	21,699	35.1	13.2	31.5
32,242	58.0	9.0	35,332	57.2	9.6	26.3
55,611	100.0	9.7	61,757	100.0	11.1	28.2
15,130	N/A	(15.0)	18,167	N/A	20.1	(8.6)
\$ 4,359	7.6	15.5	\$ 4,610	7.5	5.8	41.1
20,510	35.9	9.5	21,861	35.5	6.6	27.0
32,279	56.5	7.2	35,109	57.0	8.8	30.5
57,148	100.0	8.6	61,580	100.0	7.8	30.0
46,282	N/A	9.7	52,860	N/A	14.2	39.7
\$ 11,860	6.3	7.3	\$ 14,318	7.2	20.7	50.7
69,060	36.3	20.4	70,789	35.6	2.5	23.6
109,145	57.4	16.1	113,902	57.2	4.4	33.5
190,065	100.0	17.0	199,009	100.0	4.7	30.8
143,588	N/A	11.7	156,616	N/A	9.1	53.7
\$ 2,877	6.2	13.2	\$ 3,250	6.4	13.0	40.6
12,634	27.4	9.2	13,356	26.5	5.7	28.7
30,615	66.4	16.0	33,795	67.1	10.4	51.8
46,126	100.0	13.9	50,401	100.0	9.3	44.2
36,671	N/A	14.8	42,082	N/A	14.8	54.1

District Name	1981-82		1982-83			1983-84		
	Total Spent	Percent	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>Orange Unified</b>								
District office	\$ 4,887	7.3	\$ 5,019	7.5	2.7	\$ 5,212	7.4	3.8
School site	21,387	31.9	21,127	31.5	(1.2)	21,920	31.3	3.8
Classroom	40,687	60.8	40,936	61.0	0.6	42,949	61.3	4.9
Total Expenses	66,961	100.0	67,082	100.0	0.2	70,081	100.0	4.5
State Income	38,261	N/A	37,850	N/A	(1.1)	39,108	N/A	3.3
<b>Pasadena City Unified</b>								
District office	\$ 3,718	6.2	\$ 3,765	6.2	1.3	\$ 4,899	7.8	30.1
School site	21,749	36.5	21,711	36.0	(0.2)	21,325	33.8	(1.8)
Classroom	34,164	57.3	34,843	57.8	2.0	36,860	58.4	5.8
Total Expenses	59,631	100.0	60,319	100.0	1.2	63,084	100.0	4.6
State Income	44,407	N/A	45,213	N/A	1.8	48,424	N/A	7.1
<b>Placentia Unified</b>								
District office	\$ 2,573	6.9	\$ 2,787	7.0	8.3	\$ 2,942	6.7	5.6
School site	12,257	32.6	13,526	33.8	10.4	14,818	33.9	9.6
Classroom	22,753	60.5	23,680	59.2	4.1	25,936	59.4	9.5
Total Expenses	37,583	100.0	39,993	100.0	6.4	43,696	100.0	9.3
State Income	26,386	N/A	26,331	N/A	(0.2)	28,407	N/A	7.9
<b>Pleasant Valley Elementary</b>								
District office	\$ 928	7.8	\$ 966	7.9	4.1	\$ 972	7.4	0.6
School site	3,195	26.7	3,272	26.9	2.4	3,639	27.5	11.2
Classroom	7,846	65.5	7,951	65.2	1.3	8,599	65.1	8.1
Total Expenses	11,969	100.0	12,189	100.0	1.8	13,210	100.0	8.4
State Income	8,477	N/A	8,079	N/A	(4.7)	8,434	N/A	4.4
<b>Pomona Unified</b>								
District office	\$ 4,059	7.2	\$ 4,084	7.0	0.6	\$ 4,849	7.7	18.7
School site	19,384	34.7	20,700	35.6	6.8	22,038	34.7	6.5
Classroom	32,483	58.1	33,422	57.4	2.9	36,563	57.6	9.4
Total Expenses	55,926	100.0	58,206	100.0	4.1	63,450	100.0	9.0
State Income	45,327	N/A	46,112	N/A	1.7	51,979	N/A	12.7
<b>Poway City Unified</b>								
District office	\$ 3,103	9.2	\$ 3,196	9.1	3.0	\$ 3,503	8.9	9.6
School site	10,721	31.9	11,235	31.9	4.8	12,591	31.8	12.1
Classroom	19,819	58.9	20,806	59.0	5.0	23,479	59.3	12.8
Total Expenses	33,643	100.0	35,237	100.0	4.7	39,573	100.0	12.3
State Income	21,259	N/A	20,822	N/A	(2.1)	23,386	N/A	12.3



APPENDIX J (Continued)

<u>1984-85</u>			<u>1985-86</u>			Percent Change From 1981-82 to 1985-86
<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	
\$ 6,408	8.5	22.9	\$ 7,003	8.7	9.3	43.3
23,932	31.7	9.2	26,195	32.7	9.5	22.5
45,103	59.8	5.0	47,004	58.6	4.2	15.5
75,443	100.0	7.7	80,202	100.0	6.3	19.8
39,965	N/A	2.2	45,014	N/A	12.6	17.6
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\$ 5,656	8.0	15.5	\$ 6,399	8.0	13.1	72.1
23,432	33.3	9.9	27,121	33.9	15.7	24.7
41,328	58.7	12.1	46,447	58.1	12.4	36.0
70,416	100.0	11.6	79,967	100.0	13.6	34.1
53,031	N/A	9.5	59,430	N/A	12.1	33.8
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\$ 3,380	7.0	14.9	\$ 3,700	7.0	9.5	43.8
15,884	32.8	7.2	17,443	32.9	9.8	42.3
29,144	60.2	12.4	31,930	60.1	9.6	40.3
48,408	100.0	10.8	53,073	100.0	9.6	41.2
32,387	N/A	14.0	37,172	N/A	14.8	40.9
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\$ 1,081	7.9	11.2	\$ 1,260	8.4	16.6	35.8
3,698	27.0	1.6	4,064	27.0	9.9	27.2
8,935	65.1	3.9	9,715	64.6	8.7	23.8
13,714	100.0	3.8	15,039	100.0	9.7	25.6
9,245	N/A	9.6	10,361	N/A	12.1	22.2
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\$ 5,067	7.2	4.5	\$ 5,681	7.1	12.1	40.0
23,849	33.6	8.2	25,950	32.6	8.8	33.9
42,028	59.2	14.9	48,051	60.3	14.3	47.9
70,944	100.0	11.8	79,682	100.0	12.3	42.5
58,706	N/A	12.9	68,706	N/A	17.0	51.6
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\$ 3,743	8.5	6.9	\$ 4,641	8.9	24.0	49.6
13,576	30.7	7.8	15,906	30.4	17.2	48.4
26,910	60.8	14.6	31,807	60.7	18.2	60.5
44,229	100.0	11.8	52,354	100.0	18.4	55.6
27,291	N/A	16.7	32,662	N/A	19.7	53.6

District Name	1981-82		1982-83			1983-84		
	Total Spent	Percent	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>Reed Union Elementary</b>								
District office	\$ 280	9.3	\$ 282	9.6	0.7	\$ 302	10.5	7.1
School site	831	27.7	877	30.0	5.5	932	32.3	6.3
Classroom	1,889	63.0	1,769	60.4	(6.4)	1,649	57.2	(6.8)
Total Expenses	3,000	100.0	2,928	100.0	(2.4)	2,883	100.0	(1.5)
State Income	1,453	N/A	1,247	N/A	(14.2)	1,188	N/A	(4.7)
<b>Richmond Unified</b>								
District office	\$ 4,144	5.7	\$ 4,258	5.9	2.8	\$ 5,160	6.5	21.2
School site	27,036	37.5	26,913	37.7	(0.5)	28,613	36.4	6.3
Classroom	41,022	56.8	40,270	56.4	(1.8)	44,915	57.1	11.5
Total Expenses	72,202	100.0	71,441	100.0	(1.1)	78,688	100.0	10.1
State Income	47,902	N/A	50,718	N/A	5.9	52,961	N/A	4.4
<b>Rim of the World Unified</b>								
District office	\$ 834	7.7	\$ 969	8.0	16.2	\$ 1,037	8.0	7.0
School site	3,984	37.1	4,390	36.5	10.2	4,600	35.7	4.8
Classroom	5,930	55.2	6,677	55.5	12.6	7,266	56.3	8.8
Total Expenses	10,748	100.0	12,036	100.0	12.0	12,903	100.0	7.2
State Income	6,947	N/A	6,445	N/A	(7.2)	6,757	N/A	4.8
<b>Riverside Unified</b>								
District office	\$ 4,905	8.7	\$ 5,001	8.6	2.0	\$ 5,872	9.3	17.4
School site	18,693	33.2	19,280	33.1	3.1	20,539	32.5	6.5
Classroom	32,781	58.1	33,940	58.2	3.5	36,855	58.2	8.6
Total Expenses	56,379	100.0	58,221	100.0	3.3	63,266	100.0	8.7
State Income	37,791	N/A	40,339	N/A	6.7	44,402	N/A	10.1
<b>Round Valley Joint Elementary</b>								
District office	\$ 24	5.8	\$ 24	5.9	0.0	\$ 28	6.3	16.7
School site	117	28.5	118	29.1	0.9	135	30.5	14.4
Classroom	270	65.7	264	65.0	(2.2)	280	63.2	6.1
Total Expenses	411	100.0	406	100.0	(1.2)	443	100.0	9.1
State Income	176	N/A	173	N/A	(1.7)	190	N/A	9.8
<b>Round Valley Unified</b>								
District office	\$ 144	8.4	\$ 140	8.9	(2.8)	\$ 174	9.8	24.3
School site	708	41.3	599	37.9	(15.4)	690	38.7	15.2
Classroom	863	50.3	841	53.2	(2.5)	917	51.5	9.0
Total Expenses	1,715	100.0	1,580	100.0	(7.9)	1,781	100.0	12.7
State Income	857	N/A	833	N/A	(2.8)	1,054	N/A	26.5

APPENDIX J (Continued)

1984-85			1985-86			Percent Change From 1981-82 to 1985-86
Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	
\$ 310	10.5	2.6	\$ 327	10.4	5.5	16.8
865	29.4	(7.2)	924	29.4	6.8	11.2
1,771	60.1	7.4	1,895	60.2	7.0	0.3
2,946	100.0	2.2	3,146	100.0	6.8	4.9
1,166	N/A	(1.9)	1,203	N/A	3.2	(17.2)
\$ 5,607	6.5	8.7	\$ 6,143	6.6	9.6	48.2
30,878	35.7	7.9	33,099	35.5	7.2	22.4
49,930	57.8	11.2	53,950	57.9	8.1	31.5
86,415	100.0	9.8	93,192	100.0	7.8	29.1
58,150	N/A	9.8	67,100	N/A	15.4	40.1
\$ 800	6.3	(22.9)	\$ 1,126	7.8	40.8	35.0
4,033	32.1	(12.3)	4,971	34.5	23.3	24.8
7,745	61.6	6.6	8,301	57.7	7.2	40.0
12,578	100.0	(2.5)	14,398	100.0	14.5	34.0
7,710	N/A	14.1	8,918	N/A	15.7	28.4
\$ 6,806	9.5	15.9	\$ 7,812	9.7	14.8	59.3
23,356	32.8	13.7	26,511	33.1	13.5	41.8
41,159	57.7	11.7	45,891	57.2	11.5	40.0
71,321	100.0	12.7	80,214	100.0	12.5	42.3
51,653	N/A	16.3	59,525	N/A	15.2	57.5
\$ 29	6.6	3.6	\$ 33	7.4	13.8	37.5
137	31.0	1.5	138	30.9	0.7	17.9
276	62.4	(1.4)	276	61.7	0.0	2.2
442	100.0	(0.2)	447	100.0	1.1	8.8
183	N/A	(3.7)	229	N/A	25.1	30.1
\$ 206	10.8	18.4	\$ 218	10.4	5.8	51.4
748	39.1	8.4	785	37.4	4.9	10.9
958	50.1	4.5	1,097	52.2	14.5	27.1
1,912	100.0	7.4	2,100	100.0	9.8	22.4
1,124	N/A	6.6	1,184	N/A	5.3	38.2

District Name	1981-82		1982-83		Percent Change From Prior Year	1983-84		Percent Change From Prior Year
	Total Spent	Percent	Total Spent	Percent		Total Spent	Percent	
Rowland Unified								
District office	\$ 2,567	6.5	\$ 2,581	6.4	0.5	\$ 3,022	6.8	17.1
School site	14,100	35.8	14,003	34.6	(0.7)	15,257	34.3	9.0
Classroom	22,774	57.7	23,909	59.0	5.0	26,187	58.9	9.5
Total Expenses	39,441	100.0	40,493	100.0	2.7	44,466	100.0	9.8
State Income	33,816	N/A	33,567	N/A	(0.7)	37,907	N/A	12.9
Sacramento City Unified								
District office	\$ 7,847	7.1	\$ 7,704	6.8	(1.8)	\$ 8,712	7.0	13.1
School site	36,172	32.7	36,502	32.5	0.9	41,336	33.1	13.2
Classroom	66,557	60.2	68,203	60.7	2.5	74,700	59.9	9.5
Total Expenses	110,576	100.0	112,409	100.0	1.7	124,748	100.0	11.0
State Income	79,530	N/A	81,437	N/A	2.4	90,368	N/A	11.0
Saddleback Valley Unified								
District office	\$ 3,104	6.7	\$ 3,611	7.5	16.3	\$ 3,455	7.2	(4.3)
School site	14,113	30.5	14,173	29.4	0.4	13,289	27.5	(6.2)
Classroom	29,100	62.8	30,357	63.1	4.3	31,466	65.3	3.7
Total Expenses	46,317	100.0	48,141	100.0	3.9	48,210	100.0	0.1
State Income	28,203	N/A	26,419	N/A	(6.3)	28,659	N/A	8.5
Salida Union Elementary								
District office	\$ 66	5.6	\$ 64	5.1	(3.0)	\$ 66	5.1	3.1
School site	399	34.0	419	33.6	5.0	430	33.1	2.6
Classroom	709	60.4	764	61.3	7.8	802	61.8	5.0
Total Expenses	1,174	100.0	1,247	100.0	6.2	1,298	100.0	4.1
State Income	765	N/A	767	N/A	0.3	797	N/A	3.9
San Bernardino City Unified								
District office	\$ 5,480	7.3	\$ 5,403	7.3	(1.4)	\$ 7,137	8.7	32.1
School site	26,524	35.5	25,844	34.8	(2.6)	26,950	32.9	4.3
Classroom	42,685	57.2	42,992	57.9	0.7	47,847	58.4	11.3
Total Expenses	74,689	100.0	74,239	100.0	(0.6)	81,934	100.0	10.4
State Income	56,690	N/A	57,544	N/A	1.5	65,804	N/A	14.4
San Diego Unified								
District office	\$ 19,610	6.2	\$ 18,602	5.9	(5.1)	\$ 21,289	6.2	14.4
School site	109,946	35.0	107,969	34.3	(1.8)	116,479	34.1	7.9
Classroom	185,146	58.8	188,517	59.8	1.8	204,381	59.7	8.4
Total Expenses	314,702	100.0	315,088	100.0	0.1	342,149	100.0	8.6
State Income	173,594	N/A	171,436	N/A	(1.2)	188,431	N/A	9.9

APPENDIX J (Continued)

1984-85			1985-86			Percent Change From 1981-82 to 1985-86
Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	
\$ 3,452	6.9	14.2	\$ 3,551	6.7	2.9	38.3
16,803	33.4	10.1	17,834	33.4	6.1	26.5
30,011	59.7	14.6	31,933	59.9	6.4	40.2
50,266	100.0	13.0	53,318	100.0	6.1	35.2
47,207	N/A	24.5	50,014	N/A	5.9	47.9
\$ 9,954	7.2	14.3	\$ 10,778	6.9	8.3	37.4
45,458	32.8	10.0	50,429	32.1	10.9	39.4
83,139	60.0	11.3	95,922	61.0	15.4	44.1
138,551	100.0	11.1	157,129	100.0	13.4	42.1
102,294	N/A	13.2	119,755	N/A	17.1	50.6
\$ 4,188	7.6	21.2	\$ 4,949	7.7	18.2	59.4
15,704	28.6	18.2	19,114	29.7	21.7	35.4
35,070	63.8	11.5	40,224	62.6	14.7	38.2
54,962	100.0	14.0	64,287	100.0	17.0	38.8
30,591	N/A	6.7	35,407	N/A	15.7	25.5
\$ 87	5.1	31.8	\$ 129	5.7	48.3	95.5
585	34.6	36.0	821	36.0	40.3	105.8
1,021	60.3	27.3	1,329	58.3	30.2	87.4
1,693	100.0	30.4	2,279	100.0	34.6	94.1
1,063	N/A	33.4	1,545	N/A	45.3	102.0
\$ 8,132	8.6	13.9	\$ 9,427	8.7	15.9	72.0
30,333	32.0	12.6	35,856	33.0	18.2	35.2
56,344	59.4	17.8	63,402	58.3	12.5	48.5
94,809	100.0	15.7	108,685	100.0	14.6	45.5
76,400	N/A	16.1	90,290	N/A	18.2	59.3
\$ 23,921	6.3	12.4	\$ 27,373	6.5	14.4	39.6
128,140	33.5	10.0	139,628	33.4	9.0	27.0
229,928	60.2	12.5	251,225	60.1	9.3	35.7
381,989	100.0	11.6	418,226	100.0	9.5	32.9
207,791	N/A	10.3	243,468	N/A	17.2	40.3

District Name	1981-82		1982-83			1983-84		Percent Change From Prior Year	Percent Change From Prior Year
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent			
<b>San Francisco Unified</b>									
District office	\$ 11,460	7.0	\$ 11,986	7.1	4.6	\$ 12,177	6.9	1.6	
School site	53,066	32.6	54,528	32.1	2.8	57,377	32.3	5.2	
Classroom	98,392	60.4	103,083	60.8	4.8	107,933	60.8	4.7	
Total Expenses	162,918	100.0	169,597	100.0	4.1	177,487	100.0	4.7	
State Income	99,943	N/A	119,661	N/A	19.7	129,676	N/A	8.4	
<b>San Jose City Unified</b>									
District office	\$ 5,795	6.0	\$ 6,261	6.4	8.0	\$ 5,977	6.9	(4.5)	
School site	30,207	31.4	28,453	29.3	(5.8)	26,226	30.2	(7.8)	
Classroom	60,243	62.6	62,590	64.3	3.9	54,726	62.9	(12.6)	
Total Expenses	96,245	100.0	97,304	100.0	1.1	86,929	100.0	(10.7)	
State Income	52,558	N/A	52,353	N/A	(0.4)	52,678	N/A	0.6	
<b>San Juan Unified</b>									
District office	\$ 7,364	6.6	\$ 6,946	6.4	(5.7)	\$ 7,897	6.8	13.7	
School site	38,619	34.7	37,903	34.7	(1.9)	39,764	34.0	4.9	
Classroom	65,202	58.7	64,361	58.9	(1.3)	69,191	59.2	7.5	
Total Expenses	111,185	100.0	109,210	100.0	(1.8)	116,852	100.0	7.0	
State Income	83,759	N/A	83,743	N/A	0.0	90,314	N/A	7.8	
<b>Santa Ana Unified</b>									
District office	\$ 4,331	5.7	\$ 4,611	5.5	6.5	\$ 6,001	6.6	30.1	
School site	25,276	33.1	27,640	32.9	9.4	29,626	32.8	7.2	
Classroom	46,691	61.2	51,658	61.6	10.6	54,764	60.6	6.0	
Total Expenses	76,298	100.0	83,909	100.0	10.0	90,391	100.0	7.7	
State Income	41,390	N/A	45,874	N/A	10.8	52,642	N/A	14.8	
<b>Santa Monica-Malibu Unified</b>									
District office	\$ 2,618	7.8	\$ 2,625	8.0	0.3	\$ 2,814	8.3	7.2	
School site	11,492	34.4	11,107	33.8	(3.4)	11,340	33.5	2.1	
Classroom	19,322	57.8	19,104	58.2	(1.1)	19,662	58.2	2.9	
Total Expenses	33,432	100.0	32,836	100.0	(1.8)	33,816	100.0	3.0	
State Income	23,671	N/A	20,500	N/A	(13.4)	21,651	NA	5.6	
<b>Santa Rosa City Elementary</b>									
District office	\$ 449	5.7	\$ 436	5.4	(2.9)	\$ 508	5.8	16.5	
School site	2,055	26.3	2,089	25.7	1.7	2,271	25.9	8.7	
Classroom	5,314	68.0	5,603	68.9	5.4	5,996	68.3	7.0	
Total Expenses	7,818	100.0	8,128	100.0	4.0	8,775	100.0	8.0	
State Income	3,314	N/A	3,790	N/A	14.4	4,497	N/A	18.7	

APPENDIX J (Continued)

<u>1984-85</u>			<u>1985-86</u>			Percent Change From 1981-82 to 1985-86
<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	
\$ 16,482	8.2	35.4	\$ 20,810	9.0	26.3	81.6
63,088	31.3	10.0	74,106	32.0	17.5	39.6
121,644	60.5	12.7	136,596	59.0	12.3	38.8
201,214	100.0	13.4	231,512	100.0	15.1	42.1
152,502	N/A	17.6	180,578	N/A	18.4	80.7
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\$ 6,512	6.7	9.0	\$ 8,436	7.9	29.5	45.6
28,506	29.5	8.7	31,128	29.3	9.2	3.0
61,716	63.8	12.8	66,783	62.8	8.2	10.9
96,734	100.0	11.3	106,347	100.0	9.9	10.5
57,597	N/A	9.3	65,707	N/A	14.1	25.0
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\$ 9,026	6.8	14.3	\$ 10,600	7.2	17.4	43.9
44,888	33.8	12.9	49,696	33.8	10.7	28.7
78,891	59.4	14.0	86,696	59.0	9.9	33.0
132,805	100.0	13.7	146,992	100.0	10.7	32.2
99,256	N/A	9.9	115,530	N/A	16.4	37.9
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\$ 6,506	6.4	8.4	\$ 7,164	6.4	10.1	65.4
32,736	32.1	10.5	35,298	31.3	7.8	39.7
62,658	61.5	14.4	70,162	62.3	12.0	50.3
101,900	100.0	12.7	112,624	100.0	10.5	47.6
61,014	N/A	15.9	74,283	N/A	21.7	79.5
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\$ 2,944	7.9	4.6	\$ 3,249	8.0	10.4	24.1
12,646	34.0	11.5	13,568	33.4	7.3	18.1
21,637	58.1	10.0	23,827	58.6	10.1	23.3
37,227	100.0	10.1	40,644	100.0	9.2	21.6
23,148	N/A	6.9	24,650	N/A	6.5	4.1
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\$ 587	6.0	15.6	\$ 720	6.3	22.7	60.4
2,623	26.8	15.5	3,156	27.8	20.3	53.6
6,587	67.2	9.9	7,473	65.9	13.5	40.6
9,797	100.0	11.6	11,349	100.0	15.8	45.2
5,079	N/A	12.9	7,105	N/A	39.9	114.4

District Name	1981-82		1982-83		Percent Change From Prior Year	1983-84		Percent Change From Prior Year
	Total Spent	Percent	Total Spent	Percent		Total Spent	Percent	
<b>Silver Valley Unified</b>								
District office	\$ 242	6.6	\$ 380	9.3	57.0	\$ 523	10.6	37.6
School site	1,527	41.4	1,651	40.3	8.1	1,906	38.5	15.4
Classroom	1,915	52.0	2,064	50.4	7.8	2,514	50.9	21.8
Total Expenses	3,684	100.0	4,095	100.0	11.2	4,943	100.0	20.7
State Income	2,323	N/A	2,639	N/A	13.6	3,080	N/A	16.7
<b>Simi Valley Unified</b>								
District office	\$ 3,215	6.5	\$ 3,525	7.0	9.6	\$ 3,532	6.7	0.2
School site	17,028	34.6	17,241	34.5	1.3	17,236	32.7	0.0
Classroom	28,954	58.9	29,234	58.5	1.0	31,876	60.6	9.0
Total Expenses	49,197	100.0	50,000	100.0	1.6	52,644	100.0	5.3
State Income	38,075	N/A	37,689	N/A	(1.0)	40,152	N/A	6.5
<b>South Whittier Elementary</b>								
District office	\$ 703	7.5	\$ 735	7.2	4.6	\$ 688	7.5	(6.4)
School site	3,137	33.3	3,411	33.5	8.7	2,666	28.9	(21.8)
Classroom	5,571	59.2	6,049	59.3	8.6	5,855	63.6	(3.2)
Total Expenses	9,411	100.0	10,195	100.0	8.3	9,209	100.0	(9.7)
State Income	6,050	N/A	6,771	N/A	11.9	6,987	N/A	3.2
<b>Spreckles Union Elementary</b>								
District office	\$ 72	5.4	\$ 74	5.5	2.8	\$ 71	4.8	(4.1)
School site	409	30.9	418	31.3	2.2	428	29.2	2.4
Classroom	844	63.7	844	63.2	0.0	967	66.0	14.6
Total Expenses	1,325	100.0	1,336	100.0	0.8	1,466	100.0	9.7
State Income	819	N/A	878	N/A	7.2	997	N/A	13.6
<b>Stockton City Unified</b>								
District office	\$ 4,702	6.5	\$ 4,372	6.5	(7.0)	\$ 4,945	6.6	13.1
School site	27,445	37.7	22,977	34.1	(16.3)	24,793	33.3	7.9
Classroom	40,556	55.8	40,052	59.4	(1.2)	44,775	60.1	11.8
Total Expenses	72,703	100.0	67,401	100.0	(7.3)	74,513	100.0	10.6
State Income	49,386	N/A	51,135	N/A	3.5	62,281	N/A	21.8
<b>Stony Creek Joint Unified</b>								
District office	\$ 80	11.1	\$ 60	9.6	(25.0)	\$ 66	9.6	10.0
School site	287	40.0	229	36.8	(20.2)	230	33.5	0.4
Classroom	351	48.9	334	53.6	(4.8)	390	56.9	16.8
Total Expenses	718	100.0	623	100.0	(13.2)	686	100.0	10.1
State Income	250	N/A	263	N/A	5.2	475	N/A	80.6



APPENDIX J (Continued)

1984-85			1985-86			Percent Change From 1981-82 to 1985-86
Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	
\$ 667	10.0	27.5	\$ 693	9.6	3.9	186.4
2,642	39.5	38.6	2,636	36.6	(0.2)	72.6
3,378	50.5	34.4	3,882	53.8	14.9	102.7
6,687	100.0	35.3	7,211	100.0	7.8	95.7
3,648	N/A	18.4	4,342	N/A	19.0	86.9
\$ 3,768	6.8	6.7	\$ 4,149	6.9	10.1	29.1
17,955	32.3	4.2	20,329	33.8	13.2	19.4
33,865	60.9	6.2	35,713	59.3	5.5	23.3
55,588	100.0	5.6	60,191	100.0	8.3	22.3
42,619	N/A	6.1	45,793	N/A	7.4	20.3
\$ 770	7.6	11.9	\$ 888	8.1	15.3	26.3
2,922	28.7	9.6	3,015	27.5	3.2	(3.9)
6,488	63.7	10.8	7,069	64.4	9.0	26.9
10,180	100.0	10.5	10,972	100.0	7.8	16.6
7,762	N/A	11.1	8,734	N/A	12.5	44.4
\$ 79	4.9	11.3	\$ 88	5.6	11.4	22.2
463	28.9	8.2	455	28.8	(1.7)	11.2
1,063	66.2	9.9	1,034	65.6	(2.7)	22.5
1,605	100.0	9.5	1,577	100.0	(1.7)	19.0
1,055	N/A	5.8	1,205	N/A	14.2	47.1
\$ 6,340	7.1	28.2	\$ 7,531	7.3	18.8	60.2
30,364	33.8	22.5	34,142	33.0	12.4	24.4
53,135	59.1	18.7	61,683	59.7	16.1	52.1
89,839	100.0	20.6	103,356	100.0	15.0	42.2
67,970	N/A	9.1	82,230	N/A	21.0	66.5
\$ 90	9.4	36.4	\$ 104	9.9	15.6	30.0
356	37.1	54.8	378	35.8	6.2	31.7
514	53.5	31.8	572	54.3	11.3	63.0
960	100.0	39.9	1,054	100.0	9.8	46.8
553	N/A	16.4	581	N/A	5.1	132.4

District Name	1981-82		1982-83			1983-84		Percent Change From Prior Year	Percent Change From Prior Year
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent			
<b>Sundale Union Elementary</b>									
District office	\$ 55	6.0	\$ 44	5.0	(20.0)	\$ 45	4.5	2.3	
School site	337	36.6	274	30.9	(18.7)	347	34.6	26.6	
Classroom	528	57.4	569	64.1	7.8	612	60.9	7.6	
Total Expenses	920	100.0	887	100.0	(3.6)	1,004	100.0	13.2	
State Income	669	N/A	676	N/A	1.0	782	N/A	15.7	
<b>Sunnyvale Elementary</b>									
District office	\$ 1,172	7.4	\$ 1,138	7.2	(2.9)	\$ 1,201	7.8	5.5	
School site	5,247	33.1	5,139	32.5	(2.1)	4,508	29.4	(12.3)	
Classroom	9,415	59.5	9,526	60.3	1.2	9,626	62.8	1.0	
Total Expenses	15,834	100.0	15,803	100.0	(0.2)	15,335	100.0	(3.0)	
State Income	5,179	N/A	4,164	N/A	(19.6)	5,505	N/A	32.2	
<b>Sweetwater Union High</b>									
District office	\$ 3,628	6.3	\$ 3,580	6.2	(1.3)	\$ 3,816	6.0	6.6	
School site	19,679	34.1	19,777	34.1	0.5	21,276	33.3	7.6	
Classroom	34,325	59.6	34,582	59.7	0.7	38,862	60.7	12.4	
Total Expenses	57,632	100.0	57,939	100.0	0.5	63,954	100.0	10.4	
State Income	45,234	N/A	45,926	N/A	1.5	52,120	N/A	13.5	
<b>Sylvan Union Elementary</b>									
District office	\$ 543	6.7	\$ 552	6.9	1.7	\$ 497	5.4	(10.0)	
School site	2,140	26.5	2,154	26.8	0.7	2,345	25.7	8.9	
Classroom	5,406	66.8	5,326	66.3	(1.5)	6,297	68.9	18.2	
Total Expenses	8,089	100.0	8,032	100.0	(0.7)	9,139	100.0	13.8	
State Income	5,654	N/A	5,767	N/A	2.0	6,450	N/A	11.8	
<b>Torrance Unified</b>									
District office	\$ 3,125	5.9	\$ 3,113	5.6	(0.4)	\$ 3,238	5.8	4.0	
School site	17,689	33.2	18,637	33.6	5.4	18,324	32.9	(1.7)	
Classroom	32,492	60.9	33,788	60.8	4.0	34,193	61.3	1.2	
Total Expenses	53,306	100.0	55,538	100.0	4.2	55,755	100.0	0.4	
State Income	37,400	N/A	39,092	N/A	4.5	41,945	N/A	7.3	
<b>Tulelake Basin Joint Unified</b>									
District office	\$ 105	8.5	\$ 116	8.6	10.5	\$ 148	9.6	27.6	
School site	496	40.1	508	37.6	2.4	577	37.6	13.6	
Classroom	637	51.4	727	53.8	14.1	811	52.8	11.6	
Total Expenses	1,238	100.0	1,351	100.0	9.1	1,536	100.0	13.7	
State Income	536	N/A	574	N/A	7.1	863	N/A	50.3	

APPENDIX J (Continued)

<u>1984-85</u>			<u>1985-86</u>			<u>Percent Change From 1981-82 to 1985-86</u>
<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	
\$ 45	4.2	0.0	\$ 64	5.8	42.2	16.4
387	35.7	11.5	366	33.5	(5.4)	8.6
652	60.1	6.5	663	60.7	1.7	25.6
1,084	100.0	8.0	1,093	100.0	0.8	18.8
872	N/A	11.5	880	N/A	0.9	31.5
\$ 1,382	8.1	15.1	\$ 1,515	8.0	9.6	29.3
5,109	29.9	13.3	5,866	30.8	14.8	11.8
10,607	62.0	10.2	11,647	61.2	9.8	23.7
17,098	100.0	11.5	19,028	100.0	11.3	20.2
5,402	N/A	(1.9)	6,169	N/A	14.2	19.1
\$ 4,806	6.3	25.9	\$ 5,571	6.3	15.9	53.6
25,076	33.0	17.9	29,180	33.1	16.4	48.3
46,165	60.7	18.8	53,354	60.6	15.6	55.4
76,047	100.0	18.9	88,105	100.0	15.9	52.9
61,073	N/A	17.2	69,999	N/A	14.6	54.7
\$ 575	5.5	15.7	\$ 745	6.1	29.6	37.2
2,617	25.0	11.6	3,152	25.8	20.4	47.3
7,286	69.5	15.7	8,301	68.1	13.9	53.6
10,478	100.0	14.7	12,198	100.0	16.4	50.8
8,032	N/A	24.5	9,226	N/A	14.9	63.2
\$ 3,400	5.7	5.0	\$ 3,964	6.3	16.6	26.8
19,586	33.0	6.9	21,268	33.6	8.6	20.2
36,380	61.3	6.4	38,062	60.1	4.6	17.1
59,366	100.0	6.5	63,294	100.0	6.6	18.7
45,145	N/A	7.6	49,535	N/A	9.7	32.4
\$ 167	9.3	12.8	\$ 182	9.2	9.0	73.3
658	36.7	14.0	701	35.3	6.5	41.3
970	54.0	19.6	1,101	55.5	13.5	72.8
1,795	100.0	16.9	1,984	100.0	10.5	60.3
1,036	N/A	20.0	1,220	N/A	17.8	127.6

District Name	1981-82		1982-83			1983-84		
	Total Spent	Percent	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>Ukiah Unified</b>								
District office	\$ 927	6.9	\$ 1,026	7.0	10.7	\$ 1,048	6.6	2.1
School site	4,143	31.0	4,806	32.9	16.0	5,122	32.2	6.6
Classroom	8,288	62.1	8,769	60.1	5.8	9,751	61.2	11.2
Total Expenses	13,358	100.0	14,601	100.0	9.3	15,921	100.0	9.0
State Income	8,198	N/A	8,183	N/A	(0.2)	9,411	N/A	15.0
<b>Union Hill Elementary</b>								
District office	\$ 50	10.9	\$ 66	14.3	32.0	\$ 76	14.1	15.2
School site	148	32.2	130	28.1	(12.2)	147	27.2	13.1
Classroom	261	56.9	266	57.6	1.9	317	58.7	19.2
Total Expenses	459	100.0	462	100.0	0.7	540	100.0	16.9
State Income	296	N/A	292	N/A	(1.4)	349	N/A	19.5
<b>Visalia Unified</b>								
District office	\$ 1,992	5.6	\$ 2,187	5.7	9.8	\$ 2,397	5.6	9.6
School site	12,739	35.8	13,935	36.0	9.4	14,865	35.1	6.7
Classroom	20,877	58.6	22,572	58.3	8.1	25,112	59.3	11.3
Total Expenses	35,608	100.0	38,694	100.0	8.7	42,374	100.0	9.5
State Income	27,351	N/A	28,539	N/A	4.3	32,164	N/A	12.7
<b>Vista Del Mar Union Elementary</b>								
District office	\$ 19	9.5	\$ 20	7.6	5.3	\$ 16	6.1	(20.0)
School site	69	34.7	95	36.0	37.7	122	46.8	28.4
Classroom	111	55.8	149	56.4	34.2	123	47.1	(17.4)
Total Expenses	199	100.0	264	100.0	32.7	261	100.0	(1.1)
State Income	183	N/A	147	N/A	(19.7)	168	N/A	14.3
<b>Walnut Creek Elementary</b>								
District office	\$ 455	7.5	\$ 492	7.9	8.1	\$ 498	7.8	1.2
School site	1,890	31.0	1,964	31.4	3.9	1,897	29.9	(3.4)
Classroom	3,743	61.5	3,796	60.7	1.4	3,951	62.3	4.1
Total Expenses	6,088	100.0	6,252	100.0	2.7	6,346	100.0	1.5
State Income	3,398	N/A	3,124	N/A	(8.1)	2,927	N/A	(6.3)
<b>William S. Hart Union High</b>								
District office	\$ 1,517	7.4	\$ 1,580	7.2	4.2	\$ 1,649	7.0	4.4
School site	7,937	38.7	8,380	38.3	5.6	8,520	36.3	1.7
Classroom	11,046	53.9	11,921	54.5	7.9	13,292	56.7	11.5
Total Expenses	20,500	100.0	21,881	100.0	6.7	23,461	100.0	7.2
State Income	17,925	N/A	18,180	N/A	1.4	20,602	N/A	13.3

APPENDIX J (Continued)

1984-85			1985-86			Percent Change From 1981-82 to 1985-86
Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	
\$ 1,196	7.1	14.1	\$ 1,401	7.4	17.1	51.1
5,350	31.9	4.5	6,166	32.5	15.3	48.8
10,220	61.0	4.8	11,399	60.1	11.5	37.5
16,766	100.0	5.3	18,966	100.0	13.1	42.0
10,824	N/A	15.0	12,992	N/A	20.0	58.5
\$ 82	11.8	7.9	\$ 74	8.9	(9.8)	48.0
185	26.7	25.9	242	28.9	30.8	63.5
427	61.5	34.7	520	62.2	21.8	99.2
694	100.0	28.5	836	100.0	20.5	82.1
485	N/A	39.0	617	N/A	27.2	108.4
\$ 2,809	5.8	17.2	\$ 3,298	5.9	17.4	65.6
16,656	34.7	12.0	18,695	33.5	12.2	46.8
28,564	59.5	13.7	33,849	60.6	18.5	62.1
48,029	100.0	13.3	55,842	100.0	16.3	56.8
38,045	N/A	18.3	44,656	N/A	17.4	63.3
\$ 20	6.2	25.0	\$ 45	10.1	125.0	136.8
123	37.9	0.8	154	34.6	25.2	123.2
181	55.9	47.2	246	55.3	35.9	121.6
324	100.0	24.1	445	100.0	37.3	123.6
51	N/A	(69.6)	50	N/A	(2.0)	(72.7)
\$ 519	7.7	4.2	\$ 620	8.2	19.5	36.3
2,112	31.5	11.3	2,255	29.7	6.8	19.3
4,087	60.8	3.4	4,720	62.1	15.5	26.1
6,718	100.0	5.9	7,595	100.0	13.1	24.8
2,825	N/A	(3.5)	3,219	N/A	13.9	(5.3)
\$ 2,247	8.2	36.3	\$ 2,699	8.8	20.1	77.9
9,202	33.6	8.0	10,289	33.6	11.8	29.6
15,941	58.2	19.9	17,628	57.6	10.6	59.6
27,390	100.0	16.7	30,616	100.0	11.8	49.3
23,329	N/A	13.2	27,337	N/A	17.2	52.5

District Name	1981-82		1982-83			1983-84		
	Total Spent	Percent	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>Windsor Union Elementary</b>								
District office	\$ 157	7.8	\$ 160	6.2	1.9	\$ 185	7.6	15.6
School site	667	33.0	847	32.9	27.0	775	31.9	(8.5)
Classroom	1,195	59.2	1,571	60.9	31.5	1,473	60.5	(6.2)
Total Expenses	2,019	100.0	2,578	100.0	27.7	2,433	100.0	(5.6)
State Income	1,318	N/A	1,516	N/A	15.0	1,801	N/A	18.8
<b>Woodland Joint Unified</b>								
District office	\$ 1,144	7.1	\$ 1,114	7.0	(2.6)	\$ 1,132	6.9	1.6
School site	5,408	33.8	5,118	32.3	(5.4)	5,188	31.9	1.4
Classroom	9,457	59.1	9,622	60.7	1.7	9,957	61.2	3.5
Total Expenses	16,009	100.0	15,854	100.0	(1.0)	16,277	100.0	2.7
State Income	9,559	N/A	10,406	N/A	8.9	11,426	N/A	9.8

APPENDIX J (Continued)

<u>1984-85</u>			<u>1985-86</u>			<u>Percent Change From 1981-82 to 1985-86</u>
<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	<u>Total Spent</u>	<u>Percent</u>	<u>Percent Change From Prior Year</u>	
\$ 189	6.8	2.2	\$ 229	7.4	21.2	45.9
902	32.4	16.4	945	30.4	4.8	41.7
1,691	60.8	14.8	1,933	62.2	14.3	61.8
2,782	100.0	14.3	3,107	100.0	11.7	53.9
1,738	N/A	(3.5)	2,131	N/A	22.6	61.7
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\$ 1,364	7.3	20.5	\$ 1,751	8.0	28.4	53.1
5,880	31.6	13.3	7,474	34.2	27.1	38.2
11,364	61.1	14.1	12,624	57.8	11.1	33.5
18,608	100.0	14.3	21,849	100.0	17.4	36.5
13,082	N/A	14.5	15,758	N/A	20.4	64.8

**SUMMARY OF EXPENSE CATEGORIES FOR  
EACH OF THE 121 SCHOOL DISTRICTS  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**

This appendix is provided solely to show how spending by the school districts changed during our five-year review period. It is not intended to be a precise representation of spending by category in any one year. Total expenses shown in this appendix may not agree with total expenses according to the school districts' expense reports because of small differences caused by rounding off the totals in this appendix. In addition, the percentages shown in the percent column in this appendix may not precisely recalculate to the figures we show because, in some cases, we rounded the figures up or down so the total would equal 100 percent.



**TABLE K-1**

**SUMMARY OF EXPENSE CATEGORIES FOR  
THE ABC UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)**

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<u>DISTRICT OFFICE</u>															
Administration	\$ 2,920	71.9	4.7	\$ 3,056	73.3	16.5	\$ 3,560	79.1	79.1	\$ 3,971	77.2	11.5	\$ 4,254	76.3	7.1
Salaries and benefits	489	12.0	0.6	492	11.8	(25.4)	367	8.1	8.1	456	8.9	24.3	616	11.0	35.1
Services and operating expenses	45	1.1	57.8	71	1.7	(26.8)	52	1.2	1.2	130	2.5	150.0	110	2.0	(15.4)
New and replacement equipment	264	6.5	10.6	292	7.0	(1.4)	288	6.4	6.0	311	6.0	8.0	337	6.0	8.4
Support	28	0.7	10.7	31	0.7	(29.0)	22	0.5	0.5	27	0.5	22.7	26	0.5	(3.7)
Supplies and replacement equipment	189	4.7	3.2	195	4.7	(2.6)	190	4.2	4.0	204	4.0	7.4	218	3.9	6.9
Services and operating expenses	127	3.1	(74.8)	32	0.8	(28.1)	23	0.5	0.9	44	0.9	91.3	14	0.3	(68.2)
Purchase and improvement of sites, buildings, and equipment															
Total District Office	\$ 4,062	100.0	2.6	\$ 4,169	100.0	8.0	\$ 4,502	100.0	100.0	\$ 5,143	100.0	14.2	\$ 5,575	100.0	8.4
<u>SCHOOL SITE</u>															
Administration	\$ 5,097	25.9	7.1	\$ 5,461	25.9	4.6	\$ 5,714	27.1	27.1	\$ 6,025	26.4	5.4	\$ 6,322	26.0	4.9
Salaries and benefits	205	1.0	2.9	211	1.0	2.8	217	1.0	1.0	255	1.1	17.5	265	1.1	3.9
Services and operating expenses	27	0.1	55.6	42	0.2	(23.8)	32	0.1	0.1	101	0.4	215.6	122	0.5	20.8
New and replacement equipment	270	1.4	(3.3)	261	1.2	10.0	287	1.4	1.4	307	1.3	7.0	352	1.4	14.7
Pupil Services															
Library services	1,665	8.4	10.6	1,842	8.7	0.0	1,842	8.7	8.7	1,996	8.8	8.4	2,200	9.1	10.2
Guidance, welfare, attendance, physical, and mental health services	1,049	5.3	16.0	1,217	5.8	12.9	1,374	6.5	6.5	1,715	7.5	24.8	1,889	7.8	10.1
Other salaries and benefits	67	0.3	1.5	68	0.3	(51.5)	33	0.2	0.2	41	0.2	24.2	49	0.2	19.5
Services and operating expenses	49	0.3	14.3	56	0.3	(21.4)	44	0.2	0.1	29	0.1	(34.1)	23	0.1	(20.7)
New and replacement equipment															
Support	4,115	20.9	10.8	4,558	21.6	(1.4)	4,494	21.3	21.3	4,853	21.3	8.0	5,258	21.7	8.3
Maintenance	2,125	10.8	4.8	2,228	10.5	18.9	2,648	12.5	12.5	2,626	11.5	(0.8)	2,666	11.0	1.5
Food services	1,207	6.1	1.8	1,229	5.8	3.9	1,277	6.0	6.0	1,388	6.1	8.7	1,430	5.9	3.0
Transportation	3,168	16.1	5.2	3,333	15.8	(13.5)	2,883	13.7	14.1	3,206	14.1	11.2	3,509	14.4	9.5
Services and operating expenses	472	2.4	(77.1)	108	0.5	(63.9)	39	0.2	0.0	0	0.0	(100.0)	(54)	(0.2)	N/C
Purchase and improvement of sites, buildings, and equipment	204	1.0	148.5	507	2.4	(53.8)	234	1.1	1.2	278	1.2	18.8	254	1.0	(8.6)
New and replacement equipment	\$19,720	100.0	7.1	\$21,121	100.0	0.0	\$21,118	100.0	100.0	\$22,820	100.0	8.1	\$24,285	100.0	6.4
Total School Site															
<u>CLASSROOM</u>															
Salaries and benefits	\$31,239	91.8	9.0	\$34,049	92.6	2.6	\$34,942	93.5	93.5	\$38,683	90.9	10.7	\$42,066	92.0	8.7
Books, materials, and supplies	1,726	5.1	(17.5)	1,424	3.9	(6.3)	1,334	3.6	3.6	2,137	5.6	78.0	2,121	4.6	(10.7)
Services and operating expenses	717	2.1	0.4	720	2.0	(3.6)	694	1.8	1.4	584	1.4	(15.9)	673	1.5	15.2
New and replacement equipment	350	1.0	58.9	556	1.5	(25.7)	413	1.1	2.1	902	2.1	118.4	865	1.9	(4.1)
Total Classroom	\$34,032	100.0	8.0	\$36,749	100.0	1.7	\$37,383	100.0	100.0	\$42,544	100.0	13.8	\$45,725	100.0	7.5

N/C indicates the percentage could not be calculated.

**TABLE K-2**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE ALBANY CITY UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 330	69.6	10.9	\$ 374	69.3	2.2	\$ 418	72.1	11.8	\$ 444	69.7	6.2	\$ 444	69.7	34.5
Services and operating expenses	81	17.1	21.0	100	18.5	2.0	89	15.4	(11.0)	117	18.4	31.5	117	18.4	44.5
New and replacement equipment	4	0.9	(50.0)	5	0.9	150.0	7	1.2	40.0	6	0.9	(14.3)	6	0.9	50.0
Support															
Maintenance and operating salaries	29	6.1	(6.9)	30	5.6	11.1	32	5.5	6.7	33	5.2	3.1	33	5.2	13.8
Supplies and replacement equipment	3	0.6	66.7	4	0.7	(20.0)	4	0.7	0.0	5	0.8	25.0	5	0.8	66.7
Services and operating expenses	26	5.5	3.8	26	4.8	(3.7)	28	4.8	7.7	30	4.7	7.1	30	4.7	15.4
Purchase and improvement of sites, buildings, and equipment	1	0.2	(100.0)	1	0.2	N/C	2	0.3	100.0	2	0.3	0.0	2	0.3	100.0
Total District Office	\$ 474	100.0	10.8	\$ 540	100.0	2.9	\$ 580	100.0	7.4	\$ 637	100.0	9.8	\$ 637	100.0	34.4
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 552	24.6	7.4	\$ 607	23.3	2.4	\$ 656	23.7	8.1	\$ 717	24.1	9.3	\$ 717	24.1	29.9
Services and operating expenses	25	1.1	44.0	46	1.8	27.8	46	1.7	0.0	54	1.8	17.4	54	1.8	116.0
New and replacement equipment	3	0.1	(33.3)	5	0.2	150.0	7	0.2	40.0	6	0.2	(14.3)	6	0.2	100.0
Pupil Services															
Library services	135	6.0	(7.4)	151	5.8	20.8	160	5.8	6.0	175	5.9	9.4	175	5.9	29.6
Guidance, welfare, attendance, physical, and mental health services	297	13.3	18.5	376	14.4	6.8	399	14.4	6.1	413	13.9	3.5	413	13.9	39.1
Other salaries and benefits	116	5.2	31.9	177	6.8	15.7	195	7.0	10.2	204	6.9	4.6	204	6.9	75.9
Services and operating expenses	9	0.4	44.4	8	0.3	(38.5)	7	0.3	(12.5)	8	0.3	14.3	8	0.3	(11.1)
New and replacement equipment	9	0.4	(77.8)	1	0.0	(50.0)	2	0.1	100.0	2	0.1	(50.0)	1	0.0	(88.9)
Support															
Maintenance	442	19.7	(6.8)	460	17.7	11.7	491	17.8	6.7	510	17.2	3.9	510	17.2	15.4
Food services	206	9.2	17.5	278	10.7	14.9	307	11.1	10.4	313	10.5	2.0	313	10.5	51.9
Transportation	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
Services and operating expenses	430	19.2	20.4	463	17.8	(6.7)	480	17.4	3.7	560	18.8	16.7	560	18.8	30.2
Purchase and improvement of sites, buildings, and equipment	0	0.0	0.0	10	0.4	N/C	0	0.0	(100.0)	0	0.0	0.0	0	0.0	0.0
New and replacement equipment	17	0.8	(52.9)	21	0.8	162.5	15	0.5	(28.6)	13	0.4	(13.3)	13	0.4	(23.5)
Total School Site	\$2,241	100.0	8.6	\$2,603	100.0	6.9	\$2,765	100.0	6.2	\$2,974	100.0	7.6	\$2,974	100.0	32.7
<b>CLASSROOM</b>															
Salaries and benefits	\$3,699	93.2	9.7	\$4,271	94.0	5.2	\$4,660	93.9	9.1	\$5,236	93.4	12.4	\$5,236	93.4	41.6
Books, materials, and supplies	178	4.5	188	4.3	3.8	(9.6)	151	3.0	(11.2)	192	3.4	27.2	192	3.4	7.9
Services and operating expenses	62	1.6	8.1	64	1.4	(4.5)	105	2.1	64.1	136	2.4	29.5	136	2.4	119.4
New and replacement equipment	29	0.7	(51.7)	38	0.8	171.4	49	1.0	28.9	44	0.8	(10.2)	44	0.8	51.7
Total Classroom	\$3,968	100.0	9.0	\$4,543	100.0	5.0	\$4,965	100.0	9.3	\$5,608	100.0	13.0	\$5,608	100.0	41.3

N/C Indicates the percentage could not be calculated.

TABLE K-3

**SUMMARY OF EXPENSE CATEGORIES FOR  
THE AMADOR VALLEY JOINT UNION HIGH SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
<b>Administration</b>											
Salaries and benefits	\$ 486	60.7	\$ 545	66.4	\$ 584	66.1	\$ 671	62.4	\$ 623	60.6	28.2
Services and operating expenses	195	24.3	140	17.0	155	17.5	237	22.0	209	20.3	(7.2)
New and replacement equipment	10	1.3	12	1.5	10	1.1	12	1.1	32	3.1	166.7
<b>Support</b>											
Maintenance and operating salaries	45	5.6	52	6.3	60	6.8	63	5.9	68	6.6	51.1
Supplies and replacement equipment	6	0.8	6	0.7	6	0.7	6	0.6	9	0.9	50.0
Services and operating expenses	54	6.7	54	6.6	62	7.0	73	6.8	73	7.1	35.2
Purchase and improvement of sites, buildings, and equipment	5	0.6	12	1.5	7	0.8	13	1.2	14	1.4	180.0
<b>Total District Office</b>	<b>\$ 801</b>	<b>100.0</b>	<b>\$ 821</b>	<b>100.0</b>	<b>\$ 884</b>	<b>100.0</b>	<b>\$1,075</b>	<b>100.0</b>	<b>\$1,028</b>	<b>100.0</b>	<b>28.3</b>
<b>SCHOOL SITE</b>											
<b>Administration</b>											
Salaries and benefits	\$ 813	21.6	\$ 912	21.5	\$1,029	22.0	\$1,333	23.9	\$1,339	23.1	64.7
Services and operating expenses	40	1.1	46	1.1	63	1.4	87	1.6	99	1.7	147.5
New and replacement equipment	6	0.1	7	0.2	9	0.2	10	0.2	25	0.4	316.7
<b>Pupil Services</b>											
Library services	89	2.4	104	2.5	109	2.3	152	2.7	127	2.2	42.7
Guidance, welfare, attendance, physical, and mental health services	569	15.1	560	13.2	592	12.7	799	14.3	719	12.4	26.4
Other salaries and benefits	113	3.0	131	3.1	146	3.1	170	3.0	215	3.7	90.3
Services and operating expenses	15	0.4	18	0.4	11	0.2	14	0.3	15	0.3	7.1
New and replacement equipment	2	0.1	4	0.1	4	0.1	3	0.1	7	0.1	250.0
<b>Support</b>											
Maintenance	708	18.8	811	19.1	941	20.2	983	17.6	1,070	18.4	51.1
Food services	302	8.0	366	8.6	370	7.9	388	6.9	427	7.4	41.4
Transportation	223	5.9	315	7.4	430	9.2	481	8.6	491	8.5	120.2
Services and operating expenses	831	22.0	888	20.9	906	19.4	1,107	19.8	1,183	20.4	6.9
Purchase and improvement of sites, buildings, and equipment	10	0.3	27	0.6	18	0.4	30	0.5	12	0.2	20.0
New and replacement equipment	46	1.2	55	1.3	43	0.9	26	0.5	68	1.2	47.8
<b>Total School Site</b>	<b>\$3,767</b>	<b>100.0</b>	<b>\$4,244</b>	<b>100.0</b>	<b>\$4,671</b>	<b>100.0</b>	<b>\$5,583</b>	<b>100.0</b>	<b>\$5,797</b>	<b>100.0</b>	<b>3.8</b>
<b>CLASSROOM</b>											
Salaries and benefits	\$6,109	92.4	\$6,285	91.8	\$6,695	91.0	\$6,889	90.3	\$8,363	90.8	21.4
Books, materials, and supplies	241	3.7	224	3.3	293	4.0	305	4.0	364	4.0	51.0
Services and operating expenses	180	2.7	238	3.5	282	3.8	282	4.6	262	2.8	(25.6)
New and replacement equipment	79	1.2	94	1.4	86	1.2	85	1.1	223	2.4	182.3
<b>Total Classroom</b>	<b>\$6,609</b>	<b>100.0</b>	<b>\$6,841</b>	<b>100.0</b>	<b>\$7,356</b>	<b>100.0</b>	<b>\$7,631</b>	<b>100.0</b>	<b>\$9,212</b>	<b>100.0</b>	<b>39.4</b>



TABLE K-5  
SUMMARY OF EXPENSE CATEGORIES FOR  
THE ARCADIA UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 989	69.4	(7.4)	\$ 1,009	63.8	10.2	\$ 1,072	63.4	6.2	\$ 1,165	68.0	8.7	\$ 1,165	68.0	17.8
Services and operating expenses	278	19.5	(9.4)	383	24.2	52.0	417	24.6	8.9	357	20.9	(14.4)	357	20.9	28.4
New and replacement equipment	13	0.9	15.4	15	1.0	0.0	16	0.9	6.7	20	1.2	25.0	20	1.2	53.8
Support															
Maintenance and operating salaries	77	5.4	1.3	85	5.4	9.0	89	5.3	4.7	92	5.4	3.4	92	5.4	19.5
Supplies and replacement equipment	9	0.6	11.1	10	0.6	0.0	10	0.6	0.0	0	0.0	(100.0)	0	0.0	(100.0)
Services and operating expenses	57	4.0	5.3	65	4.1	8.3	64	3.8	(1.5)	71	4.1	10.9	71	4.1	24.6
Purchase and improvement of sites, buildings, and equipment	3	0.2	133.3	15	0.9	114.3	24	1.4	60.0	7	0.4	(70.8)	7	0.4	133.3
Total District Office	\$ 1,426	100.0	(6.2)	\$ 1,582	100.0	18.2	\$ 1,692	100.0	7.0	\$ 1,712	100.0	1.2	\$ 1,712	100.0	20.1
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 1,601	27.2	1.5	\$ 1,720	26.9	5.8	\$ 1,867	27.3	8.5	\$ 1,927	28.2	3.2	\$ 1,927	28.2	20.4
Services and operating expenses	66	1.1	13.6	100	1.6	33.3	101	1.5	1.0	45	0.6	(55.4)	45	0.6	(31.8)
New and replacement equipment	7	0.1	14.3	13	0.2	62.5	15	0.2	15.4	18	0.3	20.0	18	0.3	157.1
Pupil Services															
Library services	57	1.0	5.3	65	1.0	8.3	71	1.0	9.2	72	1.1	1.4	72	1.1	26.3
Guidance, welfare, attendance, physical, and mental health services	520	8.8	5.6	596	9.3	8.6	627	9.2	5.2	668	9.8	6.5	668	9.8	28.5
Other salaries and benefits	258	4.4	0.4	289	4.5	11.6	302	4.4	4.5	311	4.5	3.0	311	4.5	20.5
Services and operating expenses	28	0.5	3.6	22	0.3	(24.1)	24	0.4	9.1	14	0.2	(41.7)	14	0.2	(50.0)
New and replacement equipment	1	0.0	600.0	5	0.1	(28.6)	3	0.0	(40.0)	4	0.1	33.3	4	0.1	300.0
Support															
Maintenance	1,211	20.6	1.6	1,328	20.8	8.0	1,391	20.4	4.7	1,436	21.0	3.2	1,436	21.0	18.6
Food services	677	11.5	(1.3)	718	11.2	7.5	897	13.1	24.9	949	13.9	5.8	949	13.9	40.2
Transportation	268	4.6	(1.9)	266	4.2	1.1	281	4.1	5.6	229	3.3	(18.5)	229	3.3	(14.6)
Services and operating expenses	1,098	18.7	5.6	1,159	19.2	(0.1)	1,150	16.8	(0.7)	1,096	16.0	(4.7)	1,096	16.0	(0.2)
Purchase and improvement of sites, buildings, and equipment	18	0.3	38.9	53	0.8	112.0	72	1.1	35.8	25	0.4	(65.3)	25	0.4	38.9
New and replacement equipment	71	1.2	16.9	60	1.0	(27.7)	36	0.5	(40.0)	45	0.6	25.0	45	0.6	(36.6)
Total School Site	\$ 5,881	100.0	2.7	\$ 6,393	100.0	5.8	\$ 6,837	100.0	6.9	\$ 6,839	100.0	0.0	\$ 6,839	100.0	16.3
<b>CLASSROOM</b>															
Salaries and benefits	\$10,873	93.7	0.1	\$11,163	93.5	2.6	\$12,801	94.4	14.7	\$13,335	91.0	4.2	\$13,335	91.0	22.6
Books, materials, and supplies	376	3.2	0.5	420	3.5	11.1	428	3.1	1.9	855	5.8	99.8	855	5.8	127.4
Services and operating expenses	252	2.2	25.4	227	1.9	(28.2)	213	1.6	(6.2)	47.9	2.2	47.9	47.9	2.2	25.0
New and replacement equipment	102	0.9	12.7	127	1.1	10.4	122	0.9	(3.9)	152	1.0	24.6	152	1.0	49.0
Total Classroom	\$11,603	100.0	0.7	\$11,937	100.0	2.1	\$13,564	100.0	13.6	\$14,657	100.0	8.1	\$14,657	100.0	26.3

TABLE K-6

SUMMARY OF EXPENSE CATEGORIES FOR  
THE RAKERSFIELD CITY ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 1,943	75.1	\$ 2,101	74.4	\$ 2,171	72.8	\$ 2,374	71.9	\$ 2,664	66.7
Services and operating expenses	329	12.7	359	12.7	392	13.1	464	14.1	630	15.8
New and replacement equipment	22	0.9	18	0.6	14	0.5	78	2.4	89	2.2
Support										
Maintenance and operating salaries	171	6.6	182	6.5	199	6.7	213	6.4	246	6.2
Supplies and replacement equipment	18	0.7	18	0.6	17	0.6	19	0.6	21	0.5
Services and operating expenses	84	3.2	87	3.1	95	3.2	112	3.4	110	2.8
Purchase and improvement of sites, buildings, and equipment	21	0.8	58	2.1	92	3.1	40	1.2	233	5.8
Total District Office	\$ 2,588	100.0	\$ 2,823	100.0	\$ 2,980	100.0	\$ 3,300	100.0	\$ 3,993	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 3,273	25.3	\$ 3,518	25.4	\$ 4,107	27.0	\$ 4,496	26.6	\$ 5,133	25.5
Services and operating expenses	136	1.0	137	1.0	169	1.1	217	1.3	499	2.5
New and replacement equipment	12	0.1	11	0.1	9	0.1	53	0.3	84	0.4
Pupil Services										
Library services	90	0.7	103	0.8	115	0.8	90	0.5	66	0.3
Guidance, welfare, attendance, physical, and mental health services	1,080	8.3	1,176	8.5	1,101	7.2	1,247	7.4	1,489	7.4
Other salaries and benefits	578	4.5	600	4.3	694	4.5	821	4.8	956	4.7
Services and operating expenses	38	0.3	40	0.3	36	0.2	40	0.2	51	0.2
New and replacement equipment	62	0.5	117	0.9	87	0.6	17	0.1	19	0.1
Support										
Maintenance	2,685	20.8	2,857	20.6	3,120	20.5	3,333	19.7	3,858	19.1
Food services	2,340	18.1	2,663	19.2	2,922	19.2	3,284	19.4	3,621	18.0
Transportation	830	6.4	856	6.2	956	6.3	1,151	6.8	1,348	6.7
Services and operating expenses	1,525	11.8	1,498	10.8	1,589	10.4	1,946	11.5	2,036	10.1
Purchase and improvement of sites, buildings, and equipment	61	0.5	181	1.3	267	1.7	67	0.4	801	4.0
New and replacement equipment	223	1.7	89	0.6	64	0.4	165	1.0	203	1.0
Total School Site	\$12,933	100.0	\$13,846	100.0	\$15,236	100.0	\$16,927	100.0	\$20,164	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$22,197	92.9	\$23,923	92.8	\$25,971	92.5	\$29,072	91.3	\$32,867	90.1
Books, materials, and supplies	1,086	4.5	1,476	5.7	1,806	6.4	2,011	6.3	2,550	7.0
Services and operating expenses	456	1.9	237	0.9	184	0.7	332	26.1	349	1.0
New and replacement equipment	171	0.7	145	0.6	114	0.4	532	1.7	688	1.9
Total Classroom	\$23,910	100.0	\$25,781	100.0	\$28,075	100.0	\$31,847	100.0	\$36,454	100.0
		Percent Change From 1981-82		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From 1985-86
		37.1		12.2		15.5		15.8		43.9
		91.5		35.8		10.5		10.3		16.7
		304.5		14.1		(1.8)		17.1		31.0
				482.5		5.8		23.0		1,009.5
				21.0				19.1		54.3
				14.2		25.5		19.4		56.8
				130.0		2.5		16.4		266.9
				58.5		0.4		4.7		600.0
				(26.7)		0.3		7.4		(26.7)
				19.4		7.4		19.4		37.9
				16.4		4.7		16.4		65.4
				27.5		0.2		17.5		34.2
				11.8		0.1		4.6		(69.4)
				15.8		19.1		15.8		43.7
				10.3		18.0		10.3		54.7
				17.1		6.7		17.1		62.4
				4.6		10.1		4.6		33.5
				1,095.5		4.0		1,095.5		1,213.1
				23.0		1.0		23.0		(9.0)
				55.9				55.9		55.9
				13.1		90.1		13.1		48.1
				26.8		7.0		26.8		134.8
				50.4		1.0		50.4		(23.5)
				29.3		1.9		29.3		302.3
				14.5		100.0		14.5		52.5

TABLE K-7

SUMMARY OF EXPENSE CATEGORIES FOR  
THE BALDWIN PARK UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Percent Change From Prior Year
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 1,811	76.9	\$ 1,857	76.5	\$ 1,747	72.0	\$ 1,859	68.1	\$ 2,154	69.1	15.9
Services and operating expenses	210	8.9	193	8.0	244	10.1	306	11.2	438	14.0	43.1
New and replacement equipment	57	2.4	78	3.2	42	1.7	102	3.8	120	3.9	17.6
Support											
Maintenance and operating salaries	119	5.1	131	5.4	166	6.9	183	6.7	207	6.6	13.1
Supplies and replacement equipment	20	0.8	31	1.3	19	0.8	21	0.8	21	0.7	0.0
Services and operating expenses	79	3.4	82	3.4	93	3.8	102	3.7	101	3.2	(1.0)
Purchase and improvement of sites, buildings, and equipment	59	2.5	54	2.2	115	4.7	156	5.7	77	2.5	(50.6)
Total District Office	\$ 2,355	100.0	\$ 2,426	100.0	\$ 2,426	100.0	\$ 2,729	100.0	\$ 3,118	100.0	14.3
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 2,623	26.3	\$ 2,789	27.0	\$ 3,124	26.3	\$ 3,179	24.6	\$ 3,764	25.9	18.4
Services and operating expenses	79	0.8	98	1.0	147	1.2	154	1.2	167	1.1	8.4
New and replacement equipment	35	0.3	51	0.5	57	0.5	110	0.8	129	0.9	17.3
Pupil Services											
Library services	64	0.6	66	0.6	66	0.5	39	0.3	87	0.6	123.1
Guidance, welfare, attendance, physical, and mental health services	855	8.6	867	8.4	955	8.0	976	7.6	1,264	8.7	29.5
Other salaries and benefits	230	2.3	230	2.2	272	2.3	298	2.3	401	2.8	34.6
Services and operating expenses	28	0.3	28	0.3	24	0.2	28	0.2	32	0.2	14.3
New and replacement equipment	59	0.6	32	0.3	141	1.2	21	0.2	25	0.2	(57.6)
Support											
Maintenance	1,853	18.6	2,040	19.8	2,582	21.7	2,852	22.1	3,229	22.2	13.2
Food services	1,646	16.5	1,641	15.9	1,831	15.4	2,068	16.0	2,246	15.5	8.6
Transportation	516	5.2	461	4.5	530	4.5	594	4.6	671	4.6	13.0
Services and operating expenses	1,470	14.7	1,447	14.0	1,614	13.6	1,757	13.6	1,826	12.6	3.9
Purchase and improvement of sites, buildings, and equipment	256	2.6	214	2.1	390	3.3	611	4.7	410	2.8	(32.9)
New and replacement equipment	262	2.6	356	3.4	154	1.3	237	1.8	280	1.9	18.1
Total School Site	\$ 9,976	100.0	\$ 10,320	100.0	\$ 11,887	100.0	\$ 12,924	100.0	\$ 14,531	100.0	12.4
<b>CLASSROOM</b>											
Salaries and benefits	\$ 16,437	90.6	\$ 18,002	89.6	\$ 19,867	90.0	\$ 22,247	89.0	\$ 24,367	88.8	9.5
Books, materials, and supplies	1,018	5.6	1,258	6.3	1,476	6.7	1,716	6.9	1,920	7.0	11.9
Services and operating expenses	227	1.3	223	1.1	344	1.5	226	0.9	181	0.7	(19.9)
New and replacement equipment	450	2.5	611	3.0	398	1.8	813	3.2	961	3.5	18.2
Total Classroom	\$ 18,132	100.0	\$ 20,094	100.0	\$ 22,085	100.0	\$ 25,002	100.0	\$ 27,429	100.0	9.7

TABLE K-8

SUMMARY OF EXPENSE CATEGORIES FOR  
THE BEAUMONT UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 378	74.3	(2.1)	\$ 385	71.8	4.1	\$ 434	74.4	12.7	\$ 453	69.8	4.4	\$ 453	69.8	19.8
Services and operating expenses	70	13.8	7.1	75	14.0	0.0	74	12.7	(1.3)	103	15.9	39.2	103	15.9	47.1
New and replacement equipment	7	1.4	42.9	11	2.1	10.0	12	2.1	9.1	12	1.8	0.0	12	1.8	71.4
Support															
Maintenance and operating salaries	15	2.9	20.0	23	4.3	27.8	23	3.9	0.0	25	3.8	8.7	25	3.8	66.7
Supplies and replacement equipment	4	0.8	0.0	4	0.7	0.0	3	0.5	(25.0)	4	0.6	33.3	4	0.6	0.0
Services and operating expenses	15	2.9	26.7	21	3.9	10.5	22	3.8	4.8	27	4.2	22.7	27	4.2	80.0
Purchase and improvement of sites, buildings, and equipment	20	3.9	(5.0)	17	3.2	(10.5)	15	2.6	(11.8)	15	2.6	66.7	25	3.9	25.0
Total District Office	\$ 509	100.0	1.2	\$ 536	100.0	4.1	\$ 583	100.0	8.8	\$ 649	100.0	11.3	\$ 649	100.0	27.5
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 499	27.1	12.4	\$ 611	26.1	8.9	\$ 652	26.6	6.7	\$ 675	26.0	3.5	\$ 675	26.0	35.3
Services and operating expenses	29	1.6	0.0	43	1.8	48.3	39	1.6	(9.3)	37	1.4	(5.1)	37	1.4	27.6
New and replacement equipment	4	0.2	50.0	7	0.3	16.7	8	0.3	14.3	8	0.3	0.0	8	0.3	100.0
Pupil Services															
Library services	24	1.3	0.0	27	1.1	12.5	29	1.2	7.4	29	0.0	(100.0)	0	0.0	(100.0)
Guidance, welfare, attendance, physical, and mental health services	76	4.1	60.5	135	5.8	10.7	150	6.1	11.1	145	5.6	(3.3)	145	5.6	90.8
Other salaries and benefits	158	8.6	(7.6)	168	7.2	15.1	186	7.6	10.7	179	6.9	(3.8)	179	6.9	13.3
Services and operating expenses	8	0.5	25.0	6	0.3	(40.0)	6	0.2	0.0	7	0.3	16.7	7	0.3	(12.5)
New and replacement equipment	0	0.0	0.0	0	0.0	0.0	3	0.1	N/C	3	0.1	0.0	3	0.1	N/C
Support															
Maintenance	236	12.8	22.5	353	15.1	22.1	359	14.7	1.7	396	15.2	10.3	396	15.2	67.8
Food services	248	13.5	7.7	268	11.5	0.4	276	11.3	3.0	273	10.5	(1.1)	273	10.5	10.1
Transportation	181	9.8	37.6	244	10.4	(2.0)	301	12.3	23.4	305	11.7	1.3	305	11.7	68.5
Services and operating expenses	293	15.9	21.8	380	16.2	6.4	381	15.6	0.3	472	18.2	23.9	472	18.2	61.1
Purchase and improvement of sites, buildings, and equipment	54	2.9	(7.4)	46	2.0	(8.0)	34	1.4	(26.1)	74	2.8	117.6	74	2.8	37.0
New and replacement equipment	31	1.7	87.1	51	2.2	(12.1)	25	1.0	(51.0)	25	1.0	0.0	25	1.0	(19.4)
Total School Site	\$1,841	100.0	17.8	\$2,339	100.0	7.9	\$2,449	100.0	4.7	\$2,599	100.0	6.1	\$2,599	100.0	41.2
<b>CLASSROOM</b>															
Salaries and benefits	\$3,097	91.9	3.2	\$3,552	89.1	11.2	\$4,032	90.6	13.5	\$4,449	90.6	10.3	\$4,449	90.6	43.7
Books, materials, and supplies	180	5.3	8.9	212	5.3	8.2	203	4.6	(4.2)	202	4.1	(0.5)	202	4.1	12.2
Services and operating expenses	41	1.2	65.9	155	3.4	98.5	136	3.0	0.7	178	3.6	30.9	178	3.6	334.1
New and replacement equipment	53	1.6	50.9	87	2.2	8.8	81	1.8	(6.9)	80	1.7	(1.2)	80	1.7	50.9
Total Classroom	\$3,371	100.0	5.0	\$3,986	100.0	12.6	\$4,452	100.0	11.7	\$4,909	100.0	10.3	\$4,909	100.0	45.6

N/C indicates the percentage could not be calculated.



TABLE K-9

SUMMARY OF EXPENSE CATEGORIES FOR  
THE BEND ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 12	75.0	8.3	\$ 18	75.0	38.5	\$ 22	78.5	22.2	\$ 17	65.4	(22.7)			41.7
Services and operating expenses	2	12.5	(50.0)	4	16.6	300.0	4	14.3	0.0	7	26.9	75.0			250.0
New and replacement equipment	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0			0.0
Support															
Maintenance and operating salaries	1	6.2	0.0	1	4.2	0.0	1	3.6	0.0	1	3.9	0.0			0.0
Supplies and replacing equipment	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0			0.0
Services and operating expenses	1	6.3	0.0	1	4.2	0.0	1	3.6	0.0	1	3.8	0.0			0.0
Purchase and improvement of sites, buildings, and equipment	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0			0.0
Total District Office	\$ 16	100.0	0.0	\$ 24	100.0	50.0	28	100.0	16.7	\$ 26	100.0	(7.1)			62.5
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 7	20.6	13.9	\$ 5	12.8	0.0	\$ 6	14.3	20.0	\$ 16	28.6	166.7			128.6
Services and operating expenses	1	3.0	0.0	1	2.5	N/C	1	2.4	0.0	1	1.7	0.0			0.0
New and replacement equipment	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0			0.0
Pupil Services															
Library services	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0			0.0
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0			0.0
Other salaries and benefits	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	1	1.8	N/C			N/C
Services and operating expenses	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0			0.0
New and replacement equipment	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0			0.0
Support															
Maintenance	15	44.1	50.0	20	51.3	11.1	21	50.0	5.0	22	39.3	4.8			46.7
Food services	1	2.9	2.8	1	2.6	0.0	1	2.4	0.0	1	1.8	0.0			0.0
Transportation	0	0.0	N/C	2	5.1	0.0	2	4.7	0.0	1	1.8	(50.0)			N/C
Services and operating expenses	10	29.4	25.0	9	23.1	0.0	9	21.4	0.0	13	23.2	44.4			30.0
Purchase and improvement of sites, buildings, and equipment	0	0.0	0.0	1	2.6	N/C	1	2.4	0.0	1	1.8	0.0			N/C
New and replacement equipment	0	0.0	2.8	0	0.0	(100.0)	1	2.4	N/C	0	0.0	(100.0)			0.0
Total School Site	\$ 34	100.0	5.9	\$ 39	100.0	8.3	\$ 42	100.0	7.7	\$ 56	100.0	33.3			64.7
<b>CLASSROOM</b>															
Salaries and benefits	\$101	96.2	94.3	\$ 99	94.3	(2.0)	\$82	89.1	89.1	\$112	89.6	5.7			10.9
Books, materials, and supplies	3	2.9	2.9	3	2.9	0.0	4	4.4	75.0	7	5.6	0.0			133.3
Services and operating expenses	1	0.9	0.0	1	0.9	0.0	6	6.5	(50.0)	5	4.0	66.7			400.0
New and replacement equipment	0	0.0	1.9	2	1.9	N/C	0	0.0	N/C	1	0.8	(66.7)			N/C
Total Classroom	\$105	100.0	0.0	\$105	100.0	0.0	\$92	100.0	29.3	\$125	100.0	5.0			19.0

N/C indicates the percentage could not be calculated.

**TABLE K-10**  
**SUMMARY OF EXPENDITURE CATEGORIES FOR**  
**THE BOLINAS-STINSON UNION ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration	\$ 34	55.7	\$ 31	72.1	\$ 32	61.5	\$ 33	78.6	\$ 36	73.5	9.1
Salaries and benefits	14	23.0	9	20.9	15	28.8	6	14.3	8	16.3	33.3
Services and operating expenses	0	0.0	0	0.0	0	0.0	0	0.0	1	2.0	N/C
New and replacement equipment											
Support	2	3.3	2	4.7	2	3.9	2	4.7	2	4.1	0.0
Maintenance and operating salaries	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Supplies and replacing equipment	1	1.6	1	2.3	2	3.9	1	2.4	2	4.1	100.0
Services and operating expenses											
Purchase and improvement of sites, buildings, and equipment	10	16.4	0	0.0	1	1.9	0	0.0	0	0.0	0.0
Total District Office	\$ 61	100.0	\$ 43	100.0	\$ 52	100.0	\$ 42	100.0	\$ 49	100.0	16.7
											(19.7)
<b>SCHOOL SITE</b>											
Administration	\$ 37	16.7	\$ 33	15.9	\$ 34	17.8	\$ 36	19.3	\$ 39	17.4	8.3
Salaries and benefits	2	0.9	3	1.4	3	1.6	2	1.1	4	1.8	100.0
Services and operating expenses	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
New and replacement equipment											
Pupil Services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Library services											
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Other salaries and benefits	5	2.3	10	4.8	5	2.6	6	3.2	5	2.2	(16.7)
Services and operating expenses	0	0.0	1	0.5	1	0.5	0	0.0	1	0.5	N/C
New and replacement equipment	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Support	38	17.2	39	18.8	31	16.2	32	17.1	38	17.0	18.8
Maintenance	48	21.7	55	26.4	50	26.2	55	29.4	59	26.3	7.3
Food services	33	14.9	35	16.8	31	16.2	31	16.6	44	19.6	41.9
Transportation	23	10.4	30	14.4	31	16.2	23	12.3	33	14.7	43.5
Services and operating expenses											
Purchase and improvement of sites, buildings, and equipment	35	15.9	1	0.5	3	1.6	1	0.5	0	0.0	(100.0)
New and replacement equipment	0	0.0	1	0.5	2	1.1	1	0.5	1	0.5	0.0
Total School Site	\$ 221	100.0	\$ 208	100.0	\$ 191	100.0	\$ 187	100.0	\$ 224	100.0	19.8
											1.4
<b>CLASSROOM</b>											
Salaries and benefits	\$ 354	93.2	\$ 336	93.6	\$ 352	92.6	\$ 376	92.2	\$ 440	93.0	17.0
Books, materials, and supplies	21	5.5	18	5.0	16	4.2	20	4.9	22	4.7	10.0
Services and operating expenses	5	1.3	3	0.8	9	2.4	9	2.2	7	1.5	(22.2)
New and replacement equipment	0	0.0	2	0.6	3	0.8	3	0.7	4	0.8	33.3
Total Classroom	\$ 380	100.0	\$ 359	100.0	\$ 380	100.0	\$ 408	100.0	\$ 473	100.0	15.9
											24.5

N/C Indicates the percentage could not be calculated.

**TABLE K-11**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE BRADLEY UNION ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 3	50.0	\$ 5	50.0	\$ 6	60.0	\$ 6	50.0	\$ 7	50.0	133.3
Services and operating expenses	2	33.3	3	30.0	2	20.0	3	25.0	4	28.6	100.0
New and replacement equipment	0	0.0	0	0.0	0	0.0	1	8.4	1	7.2	0.0
Support											
Maintenance and operating salaries	1	16.7	1	10.0	0	0.0	1	8.3	1	7.1	0.0
Supplies and replacement equipment	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Services and operating expenses	0	0.0	0	0.0	1	10.0	1	8.3	1	7.1	0.0
Purchase and improvement of sites, buildings, and equipment	0	0.0	1	10.0	1	10.0	0	0.0	0	0.0	0.0
<b>Total District Office</b>	<b>\$ 6</b>	<b>100.0</b>	<b>\$ 10</b>	<b>100.0</b>	<b>\$ 10</b>	<b>100.0</b>	<b>\$ 12</b>	<b>100.0</b>	<b>\$ 14</b>	<b>100.0</b>	<b>133.3</b>
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 4	11.4	\$ 8	13.3	\$ 9	18.7	\$ 11	21.2	\$ 11	19.6	0.0
Services and operating expenses	1	2.9	0	0.0	1	2.1	1	2.0	1	1.8	0.0
New and replacement equipment	0	0.0	0	0.0	0	0.0	1	1.9	0	0.0	(100.0)
Pupil Services											
Library services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Other salaries and benefits	0	0.0	1	1.7	1	2.1	1	1.9	1	1.8	0.0
Services and operating expenses	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
New and replacement equipment	0	0.0	2	3.3	1	2.1	0	0.0	0	0.0	N/C
Support											
Maintenance	9	25.7	8	13.3	8	16.7	10	19.2	11	19.6	22.2
Food services	0	0.0	1	1.7	0	0.0	0	0.0	1	1.8	N/C
Transportation	14	40.0	14	23.4	13	27.1	14	26.9	15	26.8	7.1
Services and operating expenses	7	20.0	9	15.0	10	20.8	12	23.1	15	26.8	114.3
Purchase and improvement of sites, buildings, and equipment	0	0.0	2	3.3	4	8.3	1	1.9	0	0.0	(100.0)
New and replacement equipment	0	0.0	15	25.0	1	2.1	1	1.9	1	1.8	0.0
<b>Total School Site</b>	<b>\$ 35</b>	<b>100.0</b>	<b>\$ 60</b>	<b>100.0</b>	<b>\$ 48</b>	<b>100.0</b>	<b>\$ 52</b>	<b>100.0</b>	<b>\$ 56</b>	<b>100.0</b>	<b>60.0</b>
<b>CLASSROOM</b>											
Salaries and benefits	\$ 45	86.5	\$ 39	81.3	\$ 51	80.9	\$ 70	83.3	\$ 70	82.3	0.0
Books, materials, and supplies	2	3.9	5	10.4	7	11.1	5	6.0	9	10.6	80.0
Services and operating expenses	4	7.7	2	4.1	3	4.8	4	4.7	2	2.4	(50.0)
New and replacement equipment	1	1.9	2	4.2	2	3.2	5	6.0	4	4.7	(20.0)
<b>Total Classroom</b>	<b>\$ 52</b>	<b>100.0</b>	<b>\$ 48</b>	<b>100.0</b>	<b>\$ 63</b>	<b>100.0</b>	<b>\$ 84</b>	<b>100.0</b>	<b>\$ 85</b>	<b>100.0</b>	<b>1.2</b>
											63.5

N/C indicates the percentage could not be calculated.

**TABLE K-12**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE CAMERIAN ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year	
<b>DISTRICT OFFICE</b>											
Administration	\$ 368	77.3	\$ 398	77.3	\$ 392	72.2	\$ 428	74.7	\$ 462	73.3	25.5
Salaries and benefits	71	14.9	74	14.3	103	19.0	97	16.9	107	17.0	50.7
Services and operating expenses	0	0.0	2	0.4	5	0.9	2	0.4	8	1.3	N/C
New and replacement equipment	18	3.8	21	4.1	23	4.2	24	4.2	26	4.1	44.4
Maintenance and operating salaries	2	0.4	2	0.4	2	0.4	1	0.2	2	0.3	0.0
Supplies and replacement equipment	17	3.6	17	3.3	16	2.9	19	3.3	21	3.3	23.5
Services and operating expenses	0	0.0	1	0.2	2	0.4	2	0.3	4	0.7	N/C
Purchase and improvement of sites, buildings, and equipment	476	100.0	515	100.0	543	100.0	573	100.0	630	100.0	32.4
Total District Office	\$ 476	100.0	\$ 515	100.0	\$ 543	100.0	\$ 573	100.0	\$ 630	100.0	
<b>SCHOOL SITE</b>											
Administration	\$ 454	29.6	\$ 502	29.9	\$ 492	29.2	\$ 539	29.1	\$ 579	28.8	27.5
Salaries and benefits	17	1.1	20	1.2	20	1.2	21	1.1	25	1.2	47.1
Services and operating expenses	0	0.0	1	0.0	3	0.2	2	0.1	5	0.3	N/C
New and replacement equipment	34	2.2	35	2.1	38	2.2	44	2.4	47	2.3	38.2
Pupil Services											
Library services	138	9.0	154	9.2	136	8.1	147	7.9	145	7.2	5.1
Guidance, welfare, attendance, physical, and mental health services	38	2.5	45	2.7	46	2.7	76	4.1	78	3.9	105.3
Other salaries and benefits	8	0.5	8	0.5	5	0.3	5	0.3	6	0.3	20.0
Services and operating expenses	1	0.0	1	0.0	1	0.1	1	0.0	2	0.1	100.0
New and replacement equipment	279	18.2	322	19.2	360	21.3	382	20.6	414	20.6	48.4
Support	238	15.5	258	15.3	281	16.7	302	16.3	299	14.9	25.6
Maintenance	12	0.8	15	0.9	11	0.6	13	0.7	14	0.7	16.7
Food services	313	20.4	308	18.3	266	15.8	303	16.3	359	17.9	14.7
Transportation	1	0.1	1	0.0	3	0.2	14	0.8	21	1.0	2,000.0
Purchase and improvement of sites, buildings, and equipment	2	0.1	11	0.7	24	1.4	5	0.3	17	0.8	750.0
New and replacement equipment	\$1,535	100.0	\$1,681	100.0	\$1,686	100.0	\$1,854	100.0	\$2,011	100.0	31.0
Total School Site	\$1,535	100.0	\$1,681	100.0	\$1,686	100.0	\$1,854	100.0	\$2,011	100.0	
<b>CLASSROOM</b>											
Salaries and benefits	\$3,039	93.7	\$3,065	93.5	\$3,241	92.7	\$3,384	93.6	\$3,725	93.7	22.6
Books, materials, and supplies	72	2.2	69	2.1	120	3.4	120	3.3	110	2.8	(8.3)
Services and operating expenses	131	4.0	124	3.8	93	2.7	96	2.6	84	2.1	(12.5)
New and replacement equipment	3	0.1	19	0.6	43	1.2	17	0.5	55	1.4	1,733.3
Total Classroom	\$3,245	100.0	\$3,277	100.0	\$3,497	100.0	\$3,617	100.0	\$3,974	100.0	9.9
											22.5

N/C indicates the percentage could not be calculated.

TABLE K-13  
SUMMARY OF EXPENSE CATEGORIES FOR  
THE CAPITRANO UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From 1981-82 to 1985-86
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 1,981	66.0		\$ 2,027	68.2	2.3	\$ 2,444	67.4	20.6	\$ 2,759	66.4	12.9	\$ 3,095	66.1	56.2
Services and operating expenses	623	20.8	(17.0)	517	17.4	(17.0)	639	17.6	23.6	752	18.1	17.7	781	16.7	3.9
New and replacement equipment	28	0.9	71.4	48	1.6	71.4	99	2.7	106.3	106	2.6	7.1	192	4.1	81.1
Support															
Maintenance and operating salaries	170	5.7	(0.6)	169	5.7	(0.6)	197	5.4	16.6	219	5.3	11.2	240	5.1	9.6
Supplies and replacement equipment	21	0.7	9.5	23	0.8	9.5	18	0.5	(21.7)	19	0.5	5.6	25	0.6	31.6
Services and operating expenses	169	5.6	1.2	171	5.7	1.2	190	5.2	11.1	226	5.4	18.9	230	4.9	36.1
Purchase and improvement of sites, buildings, and equipment	9	0.3	100.0	18	0.6	100.0	42	1.2	133.3	72	1.7	71.4	117	2.5	62.5
Total District Office	\$ 3,001	100.0	(0.9)	\$ 2,973	100.0	(0.9)	\$ 3,629	100.0	22.1	\$ 4,153	100.0	14.4	\$ 4,680	100.0	55.9
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 2,806	22.9	5.5	\$ 2,960	24.5	5.5	\$ 3,376	23.9	14.1	\$ 3,745	23.4	10.9	\$ 4,254	26.0	51.6
Services and operating expenses	149	1.2	6.7	159	1.3	6.7	181	1.3	13.8	227	1.4	25.4	813	5.0	258.1
New and replacement equipment	17	0.1	70.6	29	0.2	70.6	89	0.6	206.9	106	0.7	19.1	159	1.0	835.3
Pupil Services															
Library services	202	1.7	(79.2)	42	0.3	(79.2)	73	0.5	73.8	79	0.5	8.2	90	0.5	(55.4)
Guidance, welfare, attendance, physical, and mental health services	802	6.6	(60.6)	316	2.6	(60.6)	351	2.5	11.1	392	2.4	11.7	420	2.6	(47.6)
Other salaries and benefits	204	1.7	405	405	3.3	98.5	503	3.6	24.2	735	4.6	46.1	897	5.5	22.0
Services and operating expenses	50	0.4	14.0	57	0.5	14.0	37	0.3	(35.1)	41	0.3	10.8	47	0.3	14.6
New and replacement equipment	4	0.0	50.0	6	0.0	50.0	32	0.2	433.3	22	0.1	(31.3)	41	0.2	86.4
Support															
Maintenance	2,664	21.8	(0.6)	2,648	21.9	(0.6)	3,086	21.9	16.5	3,430	21.5	11.1	3,753	22.9	40.9
Food services	1,256	10.3	9.9	1,193	9.9	(5.0)	1,365	9.7	14.4	1,554	9.7	13.8	2	0.0	(99.8)
Transportation	1,172	9.6	1,171	9.7	(0.1)	1,460	10.3	24.7	1,663	10.4	13.9	1,703	10.4	2.4	45.3
Services and operating expenses	2,687	22.0	4.8	2,816	23.3	4.8	2,821	20.0	0.2	3,388	21.2	20.1	3,494	21.3	30.0
Purchase and improvement of sites, buildings, and equipment	6	0.0	216.7	19	0.2	216.7	171	1.2	800.0	364	2.3	112.9	271	1.7	(35.5)
New and replacement equipment	208	1.7	33.2	277	2.3	33.2	564	4.0	103.6	244	1.5	(56.7)	423	2.6	73.4
Total School Site	\$12,227	100.0	(1.1)	\$12,098	100.0	(1.1)	\$14,109	100.0	16.6	\$15,990	100.0	13.3	\$16,367	100.0	33.9
<b>CLASSROOM</b>															
Salaries and benefits	\$21,064	94.8		\$21,654	93.4	2.8	\$23,322	91.0	7.7	\$27,358	91.4	17.3	\$30,984	90.1	47.1
Books, materials, and supplies	682	3.1	19.4	814	3.5	19.4	1,165	4.6	43.1	1,367	4.6	17.3	1,647	4.8	20.5
Services and operating expenses	249	1.1	37.8	343	1.5	37.8	286	1.1	(16.6)	371	1.2	29.7	348	1.0	(6.2)
New and replacement equipment	221	1.0	70.6	377	1.6	70.6	852	3.3	126.0	833	2.8	(2.2)	1,400	4.1	68.1
Total Classroom	\$22,216	100.0	4.4	\$23,188	100.0	4.4	\$25,625	100.0	10.5	\$29,929	100.0	16.8	\$34,379	100.0	54.7





TABLE K-16

SUMMARY OF EXPENSE CATEGORIES FOR  
THE CENTRALIA ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEARS 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 490	68.5	\$ 544	73.2	\$ 587	73.9	\$ 873	75.7	\$ 906	75.9	84.9
Services and operating expenses	134	18.7	98	13.2	105	13.2	163	14.1	162	13.6	20.9
New and replacement equipment	7	1.0	10	1.3	2	0.3	8	0.7	8	0.7	14.3
Support											
Maintenance and operating salaries	51	7.1	57	7.7	63	7.9	65	5.6	70	5.9	37.3
Supplies and replacement equipment	5	0.7	8	1.1	6	0.8	8	0.7	8	0.7	60.0
Services and operating expenses	26	3.7	24	3.2	29	3.6	34	2.9	36	3.0	38.5
Purchase and improvement of sites, buildings, and equipment	2	0.3	2	0.3	2	0.3	3	0.3	3	0.2	50.0
Total District Office	\$ 715	100.0	\$ 743	100.0	\$ 794	100.0	\$ 1,154	100.0	\$ 1,193	100.0	66.9
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 874	25.9	\$ 921	25.6	\$ 1,033	27.6	\$ 1,145	28.3	\$ 1,200	27.7	37.3
Services and operating expenses	30	0.9	43	1.2	45	1.2	60	1.5	63	1.5	110.0
New and replacement equipment	4	0.1	5	0.1	2	0.1	7	0.2	7	0.2	70.0
Pupil Services											
Library services	78	2.3	70	2.0	3	0.1	6	0.1	5	0.1	(93.6)
Guidance, welfare, attendance, physical, and mental health services	96	2.9	121	3.4	132	3.5	172	4.3	182	4.2	89.6
Other salaries and benefits	183	5.4	174	4.8	191	5.1	198	4.9	192	4.4	4.9
Services and operating expenses	7	0.2	12	0.3	10	0.3	14	0.3	13	0.3	85.7
New and replacement equipment	3	0.1	3	0.1	3	0.1	2	0.0	2	0.0	(33.3)
Support											
Maintenance	800	23.7	898	25.0	992	26.5	1,024	25.3	1,101	25.5	37.6
Food services	362	10.7	365	10.2	396	10.6	427	10.6	506	11.7	39.8
Transportation	443	13.1	436	12.1	406	10.9	346	8.6	367	8.5	(17.2)
Services and operating expenses	445	13.2	497	13.8	502	13.4	614	15.2	660	15.3	48.3
Purchase and improvement of sites, buildings, and equipment	16	0.5	6	0.2	13	0.3	11	0.3	10	0.2	(9.1)
New and replacement equipment	32	1.0	44	1.2	10	0.3	18	0.4	18	0.4	(43.8)
Total School Site	\$ 3,373	100.0	\$ 3,595	100.0	\$ 3,738	100.0	\$ 4,044	100.0	\$ 4,326	100.0	28.3
<b>CLASSROOM</b>											
Salaries and benefits	\$ 6,014	93.3	\$ 6,408	93.4	\$ 6,533	93.5	\$ 7,595	94.4	\$ 7,796	94.6	29.6
Books, materials, and supplies	229	3.5	279	4.1	304	4.3	304	3.8	314	3.8	37.1
Services and operating expenses	152	2.4	98	1.4	135	1.9	83	1.0	74	0.9	(10.8)
New and replacement equipment	54	0.8	75	1.1	19	0.3	61	0.8	60	0.7	11.1
Total Classroom	\$ 6,449	100.0	\$ 6,860	100.0	\$ 6,991	100.0	\$ 8,043	100.0	\$ 8,244	100.0	27.8







TABLE K-19

SUMMARY OF EXPENSE CATEGORIES FOR  
THE CHOMCHILLA ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
				Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
										Percent Change From 1981-82 to 1985-86
<b>DISTRICT OFFICE</b>										
Administration	\$ 161	70.9	\$ 176	77.5	\$ 182	72.2	\$ 203	68.6	\$ 220	69.2
Salaries and benefits	38	16.8	27	11.9	38	15.1	53	17.9	51	16.0
Services and operating expenses	3	1.3	1	0.5	3	1.2	7	2.3	7	2.2
New and replacement equipment										
Support	9	4.0	10	4.4	12	4.7	13	4.4	14	4.4
Maintenance and operating salaries	1	0.4	1	0.4	2	0.8	2	0.7	2	0.6
Supplies and replacement equipment	10	4.4	9	4.0	10	4.0	13	4.4	12	3.8
Services and operating expenses										
Purchase and improvement of sites, buildings, and equipment	5	2.2	3	1.3	5	2.0	5	1.7	12	3.8
Total District Office	\$ 227	100.0	\$ 227	100.0	\$ 252	100.0	\$ 296	100.0	\$ 318	100.0
Percent Change From 1981-82 to 1985-86										
<b>SCHOOL SITE</b>										
Administration	\$ 169	19.2	\$ 186	21.2	\$ 237	22.0	\$ 247	20.0	\$ 267	21.5
Salaries and benefits	12	1.4	11	1.2	19	1.8	27	2.2	25	2.0
Services and operating expenses	2	0.2	0	0.0	1	0.1	5	0.4	5	0.4
New and replacement equipment										
Pupil Services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Library services										
Guidance, welfare, and attendance, physical, and mental health services	28	3.2	30	3.4	35	3.2	37	3.0	5	0.4
Other salaries and benefits	14	1.6	15	1.7	18	1.7	20	1.6	25	2.0
Services and operating expenses	4	0.4	3	0.3	3	0.3	3	0.2	3	0.2
New and replacement equipment	2	0.2	1	0.1	4	0.4	2	0.2	2	0.2
Support	147	16.7	163	18.5	183	16.9	202	16.4	220	17.7
Maintenance	130	14.8	138	15.7	175	16.2	203	16.4	193	15.5
Food services	166	18.8	173	19.7	191	17.7	226	18.3	220	17.7
Transportation	178	20.2	143	16.3	174	16.1	239	19.4	228	18.4
Services and operating expenses										
Purchase and improvement of sites, buildings, and equipment	17	1.9	12	1.4	27	2.5	10	0.8	36	2.9
New and replacement equipment	12	1.4	4	0.5	12	1.1	14	1.1	14	1.1
Total School Site	\$ 881	100.0	\$ 879	100.0	\$1,079	100.0	\$1,235	100.0	\$1,243	100.0
Percent Change From 1981-82 to 1985-86										
<b>CLASSROOM</b>										
Salaries and benefits	\$1,298	88.6	\$1,320	90.3	\$1,485	90.3	\$1,675	88.0	\$1,771	86.9
Books, materials, and supplies	81	5.5	81	5.5	84	5.1	115	6.0	148	7.3
Services and operating expenses	66	4.5	55	3.8	55	3.4	68	3.6	72	3.5
New and replacement equipment	21	1.4	6	0.4	20	1.2	46	2.4	46	2.3
Total Classroom	\$1,466	100.0	\$1,462	100.0	\$1,644	100.0	\$1,904	100.0	\$2,037	100.0
Percent Change From 1981-82 to 1985-86										

N/C indicates the percentage could not be calculated.

**TABLE K-20**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE CLOWIS UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From 1981-82 to 1985-86
<b>DISTRICT OFFICE</b>															
Administration	\$ 2,008	73.9	(0.1)	\$ 2,174	67.5	8.4	\$ 2,365	65.4	8.8	\$ 2,967	68.2	25.5	\$ 4,131	23.0	49.4
Salaries and benefits	318	11.7	12.9	352	17.1	53.8	732	20.2	32.6	857	19.7	17.1	341	1.9	207.2
Services and operating expensess	42	1.5	28.6	50	1.6	(7.4)	51	1.4	2.0	54	1.2	5.9	56	0.3	100.0
New and replacement equipment															
Support	151	5.6	(6.6)	164	5.1	16.3	182	5.0	11.0	197	4.5	8.2	170	9.0	42.9
Maintenance and operating salaries	17	0.6	47.1	23	0.7	(8.0)	29	0.8	26.1	34	0.8	17.2	34	0.8	55.2
Supplies and replacement equipment	130	4.8	4.6	140	4.4	2.9	159	4.4	13.6	175	4.0	10.1	175	4.0	77.8
Services and operating expensess															71.1
Purchase and improvement of sites, buildings, and equipment	51	1.9	121.6	116	3.6	2.7	100	2.8	(13.8)	70	1.6	(30.0)			(77.4)
Total District Office	\$ 2,717	100.0	4.3	\$ 3,219	100.0	13.6	\$ 3,618	100.0	12.4	\$ 4,354	100.0	20.3	\$ 4,354	100.0	60.3
<b>SCHOOL SITE</b>															
Administration	\$ 2,686	21.6	1.7	\$ 2,959	21.0	8.3	\$ 3,459	22.1	16.9	\$ 4,013	23.0	16.0	\$ 4,013	23.0	49.4
Salaries and benefits	111	0.9	38.7	229	1.6	48.7	298	1.9	30.1	341	1.9	14.4	341	1.9	207.2
Services and operating expensess	28	0.2	21.4	45	0.3	32.4	45	0.3	0.0	56	0.3	24.4	56	0.3	100.0
New and replacement equipment															
Pupil Services	119	1.0	7.6	141	1.0	10.2	156	1.0	10.6	170	1.0	9.0	170	1.0	42.9
Library services															
Guidance, welfare, attendance, physical, and mental health services	910	7.3	5.9	1,032	7.3	7.1	1,200	7.7	16.3	1,412	8.1	17.7	1,412	8.1	55.2
Other salaries and benefits	541	4.4	7.2	690	4.9	19.0	738	4.7	7.0	962	5.5	30.4	962	5.5	77.8
Services and operating expensess	38	0.3	21.1	41	0.3	(10.9)	54	0.4	31.7	65	0.4	20.4	65	0.4	71.1
New and replacement equipment	53	0.4	(45.3)	11	0.1	(62.1)	11	0.1	0.0	11	0.1	9.1	12	0.1	(77.4)
Support	2,366	19.0	(7.0)	2,571	18.2	16.8	2,851	18.2	10.9	3,080	17.6	8.0	3,080	17.6	30.2
Maintenance	1,483	11.9	6.3	1,679	11.9	6.5	1,771	11.3	5.5	1,859	10.6	5.0	1,859	10.6	25.4
Food services	1,604	12.9	(10.4)	1,493	10.6	3.9	1,729	11.1	15.8	1,783	10.2	3.1	1,783	10.2	11.2
Transportation	2,044	16.4	9.9	2,417	17.2	7.6	2,860	18.3	18.3	3,262	18.7	14.1	3,262	18.7	59.6
Services and operating expensess	205	1.7	120.5	527	3.7	16.6	348	2.2	(34.0)	327	1.9	(6.0)	327	1.9	59.5
Purchase and improvement of sites, buildings, and equipment	250	2.0	22.4	261	1.9	(14.7)	111	0.7	(57.5)	118	0.7	6.3	118	0.7	(52.8)
New and replacement equipment															
Total School Site	\$12,438	100.0	3.6	\$14,096	100.0	9.4	\$15,631	100.0	10.9	\$17,460	100.0	11.7	\$17,460	100.0	40.4
<b>CLASSROOM</b>															
Salaries and benefits	\$16,271	92.4	11.7	\$19,791	92.4	8.9	\$23,465	93.3	18.6	\$27,046	93.1	15.3	\$27,046	93.1	66.2
Books, materials, and supplies	788	4.5	(8.4)	914	4.3	26.6	1,021	4.1	11.7	1,285	4.4	25.9	1,285	4.4	63.1
Services and operating expensess	211	1.2	(6.6)	296	1.0	50.3	301	1.2	1.7	329	1.2	9.3	329	1.2	55.9
New and replacement equipment	329	1.9	29.8	416	1.9	(2.6)	365	1.4	(12.3)	387	1.3	6.0	387	1.3	17.6
Total Classroom	\$17,599	100.0	10.9	\$21,417	100.0	9.7	\$25,152	100.0	17.4	\$29,047	100.0	15.5	\$29,047	100.0	65.0



TABLE K-22

SUMMARY OF EXPENSE CATEGORIES FOR  
THE CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 2,143	67.9	\$ 2,289	67.4	\$ 2,377	59.2	\$ 2,559	58.2	\$ 2,838	60.4	10.9
Services and operating expenses	576	18.3	697	20.5	1,181	30.1	1,278	29.1	1,299	27.7	1.6
New and replacement equipment	50	1.6	40	1.2	28	0.7	72	1.6	76	1.6	5.6
Support											
Maintenance and operating salaries	149	4.7	161	4.8	177	4.5	191	4.4	198	4.2	3.7
Supplies and replacement equipment	25	0.8	25	0.7	18	0.4	22	0.5	23	0.5	4.5
Services and operating expenses	158	5.0	171	5.0	187	4.8	207	4.7	224	4.8	8.2
Purchase and improvement of sites, buildings, and equipment	53	1.7	15	0.4	11	0.3	65	1.5	37	0.8	(43.1)
Total District Office	\$ 3,154	100.0	\$ 3,398	100.0	\$ 3,929	100.0	\$ 4,394	100.0	\$ 4,695	100.0	6.9
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 4,186	29.0	\$ 4,321	28.6	\$ 4,266	28.9	\$ 4,464	27.1	\$ 5,005	28.5	12.1
Services and operating expenses	189	1.3	200	1.3	220	1.5	245	1.5	256	1.4	4.5
New and replacement equipment	33	0.2	27	0.2	21	0.1	54	0.3	59	0.3	9.3
Pupil Services											
Library services	100	0.7	101	0.7	106	0.7	126	0.8	137	0.8	8.7
Guidance, welfare, attendance, physical, and mental health services	1,544	10.7	1,626	10.8	1,506	10.2	1,703	10.3	1,827	10.4	7.3
Other salaries and benefits	764	5.3	761	5.0	754	5.1	1,062	6.4	968	5.5	(8.9)
Services and operating expenses	73	0.5	83	0.5	60	0.4	68	0.4	70	0.4	2.9
New and replacement equipment	1	0.0	3	0.0	4	0.0	16	0.1	17	0.1	6.3
Support											
Maintenance	2,333	16.1	2,520	16.7	2,764	18.7	2,989	18.1	3,103	17.6	3.8
Food services	1,806	12.5	1,947	12.9	1,822	12.3	2,020	12.3	2,002	11.4	(0.9)
Transportation	51	0.4	54	0.3	0	0.0	0	0.0	0	N/C	N/C
Services and operating expenses	2,977	20.6	3,228	21.4	3,084	20.9	3,446	20.9	3,705	21.1	7.5
Purchase and improvement of sites, buildings, and equipment	121	0.8	13	0.1	44	0.3	146	0.9	278	1.6	90.4
New and replacement equipment	274	1.9	229	1.5	128	0.9	154	0.9	160	0.9	3.9
Total School Site	\$14,452	100.0	\$15,113	100.0	\$14,779	100.0	\$16,493	100.0	\$17,587	100.0	6.6
<b>CLASSROOM</b>											
Salaries and benefits	\$24,665	93.0	\$24,364	94.0	\$26,895	95.5	\$29,077	94.0	\$31,424	93.8	8.1
Books, materials, and supplies	866	3.3	715	2.8	715	2.5	1,058	3.4	1,202	3.6	13.6
Services and operating expenses	589	2.2	512	2.0	339	1.2	301	1.0	359	1.1	19.3
New and replacement equipment	392	1.5	316	1.2	224	0.8	494	1.6	516	1.5	4.5
Total Classroom	\$26,512	100.0	\$25,907	100.0	\$28,173	100.0	\$30,930	100.0	\$33,501	100.0	8.3

N/C indicates the percentage could not be calculated.

**TABLE K-23**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE CORONA-MORCO UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>DISTRICT OFFICE</b>															
<b>Administration</b>															
Salaries and benefits	\$ 1,901	71.3	0.7	\$ 2,049	72.4	7.1	\$ 2,341	71.5	14.3	\$ 2,523	71.1	7.8	\$ 2,523	71.1	32.7
Services and operating expenses	375	14.1	(10.7)	365	12.9	9.0	481	14.7	31.8	500	14.1	4.0	500	14.1	33.3
New and replacement equipment	38	1.4	(7.9)	31	1.1	(11.4)	49	1.5	58.1	64	1.8	30.6	64	1.8	68.4
<b>Support</b>															
Maintenance and operating salaries	176	6.6	1.1	191	6.8	7.3	207	6.3	8.4	228	6.4	10.1	228	6.4	29.5
Supplies and replacement equipment	34	1.3	(2.9)	34	1.2	3.0	36	1.1	5.9	30	0.9	(16.7)	30	0.9	(11.8)
Services and operating expenses	102	3.8	7.8	123	4.3	11.8	134	4.1	8.9	147	4.1	9.7	147	4.1	44.1
Purchase and improvement of sites, buildings, and equipment	41	1.5	(7.3)	38	1.3	0.0	28	0.8	(26.3)	56	1.6	100.0	56	1.6	36.6
<b>Total District Office</b>	<b>\$ 2,667</b>	<b>100.0</b>	<b>(0.9)</b>	<b>\$ 2,831</b>	<b>100.0</b>	<b>7.1</b>	<b>\$ 3,276</b>	<b>100.0</b>	<b>15.7</b>	<b>\$ 3,548</b>	<b>100.0</b>	<b>8.3</b>	<b>\$ 3,548</b>	<b>100.0</b>	<b>33.0</b>
<b>SCHOOL SITE</b>															
<b>Administration</b>															
Salaries and benefits	\$ 3,227	22.9	13.3	\$ 4,090	26.4	11.9	\$ 4,280	25.9	4.6	\$ 4,696	26.5	9.7	\$ 4,696	26.5	45.5
Services and operating expenses	201	1.4	(3.0)	239	1.5	22.6	247	1.5	3.3	243	1.4	(1.6)	243	1.4	20.9
New and replacement equipment	24	0.2	(4.2)	23	0.2	0.0	37	0.2	60.9	48	0.3	29.7	48	0.3	100.0
<b>Pupil Services</b>															
Library services	61	0.4	(3.3)	69	0.4	16.9	76	0.5	10.1	84	0.5	10.5	84	0.5	37.7
Guidance, welfare, attendance, physical, and mental health services	1,567	11.1	(3.2)	1,592	10.3	4.9	1,729	10.5	8.6	1,843	10.4	6.6	1,843	10.4	17.6
Other salaries and benefits	448	3.2	5.4	485	3.1	2.8	540	3.3	11.3	598	3.4	10.7	598	3.4	33.5
Services and operating expenses	47	0.3	(2.1)	42	0.3	(8.7)	50	0.3	19.0	45	0.2	(10.0)	45	0.2	(4.3)
New and replacement equipment	44	0.3	(54.5)	15	0.1	(25.0)	11	0.1	(26.7)	14	0.1	27.3	14	0.1	(68.2)
<b>Support</b>															
Maintenance	2,755	19.6	1.4	2,991	19.3	7.1	3,245	19.6	8.5	3,561	20.1	9.7	3,561	20.1	29.3
Food services	1,619	11.5	4.6	1,799	11.6	6.2	1,910	11.6	6.2	1,872	10.5	(2.0)	1,872	10.5	15.6
Transportation	1,412	10.0	4.2	1,567	10.1	6.5	1,764	10.7	12.6	1,827	10.3	3.6	1,827	10.3	29.4
Services and operating expenses	2,050	14.6	(0.3)	2,242	14.5	9.7	2,402	14.5	7.1	2,573	14.5	7.1	2,573	14.5	25.5
Purchase and improvement of sites, buildings, and equipment	443	3.2	(58.9)	177	1.1	(2.7)	119	0.7	(32.8)	179	1.0	50.4	179	1.0	(59.6)
New and replacement equipment	174	1.3	15.5	175	1.1	(12.9)	104	0.6	(40.6)	137	0.8	31.7	137	0.8	(21.3)
<b>Total School Site</b>	<b>\$14,072</b>	<b>100.0</b>	<b>2.1</b>	<b>\$15,506</b>	<b>100.0</b>	<b>7.9</b>	<b>\$16,514</b>	<b>100.0</b>	<b>6.5</b>	<b>\$17,720</b>	<b>100.0</b>	<b>7.3</b>	<b>\$17,720</b>	<b>100.0</b>	<b>25.9</b>
<b>CLASSROOM</b>															
<b>Salaries and benefits</b>															
Books, materials, and supplies	\$21,312	91.9	3.4	\$23,195	93.0	5.2	\$25,725	93.4	10.9	\$28,452	91.3	10.6	\$28,452	91.3	33.5
Services and operating expenses	1,440	6.2	(34.7)	1,113	4.5	18.3	770	2.8	(30.8)	981	3.2	27.4	981	3.2	(31.9)
New and replacement equipment	132	0.6	17.4	374	1.5	141.3	719	2.6	92.2	1,273	4.1	77.1	1,273	4.1	864.4
	299	1.3	(8.0)	251	1.0	(8.7)	337	1.2	34.3	443	1.4	31.5	443	1.4	48.2
<b>Total Classroom</b>	<b>\$23,183</b>	<b>100.0</b>	<b>1.0</b>	<b>\$24,933</b>	<b>100.0</b>	<b>6.5</b>	<b>\$27,551</b>	<b>100.0</b>	<b>10.5</b>	<b>\$31,149</b>	<b>100.0</b>	<b>13.1</b>	<b>\$31,149</b>	<b>100.0</b>	<b>34.4</b>





**TABLE K-25**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE DIXIE ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From 1981-82 to 1985-86
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 277	70.8		\$ 299	71.0	7.9	\$ 270	63.2	(9.7)	\$ 249	61.9	(7.8)	\$ 311	63.1	24.9
Services and operating expenses	64	16.4		65	15.5	1.6	101	23.6	55.4	82	20.4	(18.8)	126	25.5	53.7
New and replacement equipment	2	0.5		6	1.4	200.0	8	1.9	33.3	12	3.0	50.0	3	0.6	(75.0)
Support															
Maintenance and operating salaries	23	5.9		21	5.0	(8.7)	23	5.4	9.5	24	6.0	4.3	24	4.9	0.0
Supplies and replacement equipment	3	0.8		3	0.7	0.0	3	0.7	0.0	4	1.0	33.3	3	0.6	(25.0)
Services and operating expenses	18	4.6		18	4.3	0.0	17	4.0	(5.6)	21	5.2	23.5	22	4.5	4.8
Purchase and improvement of sites, buildings, and equipment	4	1.0		9	2.1	135.0	5	1.2	(44.4)	10	2.5	100.0	4	0.8	(60.0)
Total District Office	\$ 391	100.0		\$ 421	100.0	7.7	\$ 427	100.0	1.4	\$ 402	100.0	(5.9)	\$ 493	100.0	22.6
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 429	28.6		\$ 432	28.7	0.7	\$ 453	29.6	4.9	\$ 387	23.7	(14.6)	\$ 383	23.4	(1.0)
Services and operating expenses	20	1.3		22	1.5	10.0	27	1.8	22.7	32	2.0	18.5	37	2.3	15.6
New and replacement equipment	1	0.1		4	0.3	300.0	9	0.6	125.0	10	0.6	11.1	2	0.1	(80.0)
Pupil Services															
Library services	65	4.3		66	4.4	1.5	72	4.7	9.1	64	3.9	(11.1)	46	2.8	(29.2)
Guidance, welfare, attendance, physical, and mental health services	65	4.3		80	5.3	23.1	86	5.6	7.5	85	5.2	(1.2)	90	5.5	5.9
Other salaries and benefits	48	3.2		47	3.1	(2.1)	46	3.0	(2.1)	84	5.1	82.6	88	5.4	4.8
Services and operating expenses	8	0.5		9	0.6	12.5	4	0.3	(55.6)	6	0.4	50.0	6	0.4	0.0
New and replacement equipment	1	0.1		0	0.0	(100.0)	1	0.1	N/C	3	0.2	200.0	1	0.1	(66.7)
Support															
Maintenance	365	24.3		335	22.2	(8.2)	366	23.9	9.3	383	23.4	4.6	381	23.3	(0.5)
Food services	20	1.3		19	1.3	(5.0)	17	1.1	(10.5)	19	1.2	11.8	18	1.1	(5.3)
Transportation	109	7.3		93	6.2	(14.7)	109	7.1	17.2	129	7.9	18.3	149	9.1	15.5
Services and operating expenses	352	23.5		346	23.0	(1.7)	282	18.4	(18.5)	367	22.5	30.1	402	24.6	9.5
Purchase and improvement of sites, buildings, and equipment	11	0.7		23	1.5	109.1	28	1.8	21.7	37	2.3	32.1	25	1.5	(32.4)
New and replacement equipment	8	0.5		29	1.9	262.5	30	2.0	3.4	27	1.6	(10.0)	6	0.4	(77.8)
Total School Site	\$1,502	100.0		\$1,505	100.0	0.2	\$1,530	100.0	1.7	\$1,633	100.0	6.7	\$1,634	100.0	0.1
<b>CLASSROOM</b>															
Salaries and benefits	\$2,359	93.4		\$2,379	93.1	0.8	\$2,509	90.5	5.5	\$2,639	89.3	5.2	\$2,500	91.9	(5.3)
Books, materials, and supplies	82	3.2		65	2.5	(20.7)	106	3.8	63.1	131	4.4	23.6	115	4.2	(12.2)
Services and operating expenses	70	2.8		60	2.4	(14.3)	86	3.1	43.3	96	3.3	11.6	87	3.2	(9.4)
New and replacement equipment	14	0.6		50	2.0	257.1	71	2.6	42.0	89	3.0	25.4	19	0.7	(78.7)
Total Classroom	\$2,525	100.0		\$2,554	100.0	1.1	\$2,772	100.0	8.5	\$2,955	100.0	6.6	\$2,721	100.0	(7.9)

N/C indicates the percentage could not be calculated.

TABLE K-26

SUMMARY OF EXPENSE CATEGORIES FOR  
THE DURHAM UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 91	71.6	14.3	\$ 104	69.4	4.8	\$ 109	55.3	4.8	\$ 128	68.4	17.4	\$ 134	67.0	4.7
Services and operating expenses	16	12.6	25.0	20	13.3	20.0	24	12.2	20.0	25	13.4	4.2	31	15.5	24.0
New and replacement equipment	2	1.6	100.0	4	2.7	(50.0)	2	1.0	(50.0)	5	2.7	150.0	6	3.0	200.0
Support															
Maintenance and operating salaries	7	5.5	28.6	9	6.0	0.0	9	4.6	0.0	11	5.9	22.2	12	6.0	9.1
Supplies and replacement equipment	1	0.8	100.0	2	1.3	0.0	2	1.0	0.0	2	1.1	0.0	2	1.0	0.0
Services and operating expenses	8	6.3	0.0	8	5.3	12.5	9	4.6	12.5	12	6.4	33.3	13	6.5	8.3
Purchase and improvement of sites, buildings, and equipment	2	1.6	50.0	3	2.0	1,300.0	42	21.3	1,300.0	4	2.1	(90.5)	2	1.0	(50.0)
Total District Office	\$ 127	100.0	18.1	\$ 150	100.0	31.3	\$ 197	100.0	31.3	\$ 187	100.0	(5.1)	\$ 200	100.0	7.0
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 136	19.6	13.2	\$ 154	20.4	5.8	\$ 163	17.3	5.8	\$ 184	19.9	12.9	\$ 230	22.1	25.0
Services and operating expenses	7	1.0	42.9	10	1.3	50.0	15	1.6	50.0	16	1.7	6.7	16	1.5	0.0
New and replacement equipment	1	0.2	100.0	2	0.3	0.0	2	0.2	0.0	6	0.6	200.0	6	0.6	0.0
Pupil Services															
Library services	3	0.4	0.0	3	0.4	0.0	3	0.3	0.0	4	0.4	33.3	4	0.4	0.0
Guidance, welfare, attendance, physical, and mental health services	29	4.2	3.4	30	4.0	13.3	34	3.6	13.3	38	4.1	11.8	54	5.2	42.1
Other salaries and benefits	14	2.0	21.4	17	2.3	17.6	20	2.1	17.6	24	2.6	20.0	32	3.1	33.3
Services and operating expenses	2	0.3	50.0	3	0.4	0.0	3	0.3	0.0	3	0.3	0.0	3	0.3	0.0
New and replacement equipment	3	0.4	(66.7)	1	0.1	100.0	2	0.2	100.0	1	0.1	(50.0)	1	0.1	(66.7)
Support															
Maintenance	104	15.0	27.9	133	17.7	11.3	148	15.7	11.3	172	18.6	16.2	188	18.0	9.3
Food services	153	22.1	0.0	153	20.3	(1.3)	151	16.0	(1.3)	171	18.4	13.2	185	17.7	8.2
Transportation	92	13.3	(4.3)	88	11.7	17.0	103	10.9	(2.9)	100	10.8	(2.9)	111	10.7	11.0
Services and operating expenses	134	19.3	(6.0)	126	16.7	19.0	150	15.9	19.0	184	19.9	22.7	197	18.9	7.1
Purchase and improvement of sites, buildings, and equipment	4	0.6	275.0	15	2.0	833.3	140	14.9	833.3	12	1.3	(91.4)	2	0.2	(83.3)
New and replacement equipment	11	1.6	63.6	18	2.4	(50.0)	9	1.0	(50.0)	12	1.3	33.3	13	1.2	8.3
Total School Site	\$ 693	100.0	8.7	\$ 753	100.0	25.2	\$ 943	100.0	25.2	\$ 927	100.0	(1.7)	\$ 1,042	100.0	12.4
<b>CLASSROOM</b>															
Salaries and benefits	\$1,056	91.4	8.6	\$1,147	91.2	7.8	\$1,236	92.0	7.8	\$1,442	92.7	16.7	\$1,525	91.0	5.8
Books, materials, and supplies	71	6.2	(5.6)	67	5.3	1.5	68	5.0	1.5	48	3.1	(29.4)	77	4.6	60.4
Services and operating expenses	9	0.8	33.3	12	1.0	66.7	20	1.6	66.7	24	1.6	20.0	27	1.6	12.5
New and replacement equipment	19	1.6	63.2	31	2.5	(35.5)	20	1.5	(35.5)	41	2.6	105.0	46	2.8	200.0
Total Classroom	\$1,155	100.0	8.8	\$1,257	100.0	6.9	\$1,344	100.0	6.9	\$1,555	100.0	15.7	\$1,675	100.0	7.7

TABLE K-27

SUMMARY OF EXPENSE CATEGORIES FOR  
THE EAST SIDE UNION HIGH SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 903	42.3	\$ 1,088	49.2	\$ 1,086	42.4	\$ 2,627	58.4	\$ 3,211	56.0
Services and operating expenses	543	25.5	464	21.0	894	34.9	1,204	26.8	1,633	28.5
New and replacement equipment	70	3.3	76	3.4	49	1.9	100	2.2	203	3.5
Support										
Maintenance and operating salaries	193	9.1	218	9.9	220	8.6	236	5.3	258	4.5
Supplies and replacement equipment	60	2.8	43	1.9	34	1.4	28	0.6	38	0.7
Services and operating expenses	212	9.9	244	11.0	218	8.5	272	6.1	328	5.7
Purchase and improvement of sites, buildings, and equipment	152	7.1	79	3.6	59	2.3	29	0.6	65	1.1
Total District Office	\$ 2,133	100.0	\$ 2,212	100.0	\$ 2,560	100.0	\$ 4,496	100.0	\$ 5,736	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 2,649	13.2	\$ 2,960	14.3	\$ 3,028	14.2	\$ 4,564	20.0	\$ 5,412	20.7
Services and operating expenses	343	1.7	263	1.3	299	1.4	291	1.3	437	1.7
New and replacement equipment	40	0.2	43	0.2	47	0.2	82	0.4	147	0.6
Pupil Services										
Library services	313	1.6	338	1.6	296	1.4	370	1.6	378	1.4
Guidance, welfare, attendance, physical, and mental health services	2,741	13.6	2,464	11.9	2,624	12.3	3,277	14.3	3,590	13.8
Other salaries and benefits	2,764	13.7	3,243	15.6	3,616	16.9	4,985	21.9	5,728	21.9
Services and operating expenses	89	0.4	77	0.4	61	0.3	69	0.3	90	0.3
New and replacement equipment	0	0.0	0	0.0	9	0.0	21	0.1	44	0.2
Support										
Maintenance	3,019	15.0	3,405	16.4	3,449	16.1	3,688	16.1	4,041	15.5
Food services	2,140	10.6	2,365	11.4	2,467	11.6	2,826	12.3	2,977	11.4
Transportation	855	4.3	760	3.7	1,132	5.3	1,199	5.2	1,118	4.3
Services and operating expenses	4,034	20.0	4,140	20.0	3,788	17.7	4,279	18.7	5,676	21.7
Purchase and improvement of sites, buildings, and equipment	822	4.1	321	1.5	162	0.8	3	0.0	28	0.1
New and replacement equipment	322	1.6	347	1.7	389	1.8	220	1.0	435	1.7
Total School Site	\$20,131	100.0	\$20,726	100.0	\$21,367	100.0	\$22,874	100.0	\$26,101	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$27,086	91.2	\$30,488	92.5	\$33,424	92.9	\$38,922	93.1	\$42,408	91.8
Books, materials, and supplies	1,251	4.2	1,261	3.8	1,521	4.2	1,397	3.3	1,499	3.2
Services and operating expenses	820	2.7	605	1.9	618	1.7	751	1.8	898	1.9
New and replacement equipment	553	1.9	596	1.8	432	1.2	731	1.8	1,413	3.1
Total Classroom	\$29,710	100.0	\$32,950	100.0	\$35,995	100.0	\$41,801	100.0	\$46,218	100.0
Percent Change From 1981-82										
Percent Change From Prior Year										
Percent Change From 1981-82										
Percent Change From Prior Year										

N/C Indicates the percentage could not be calculated.

TABLE K-28

SUMMARY OF EXPENSE CATEGORIES FOR  
THE ELK GROVE UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 1,355	66.8	\$ 1,471	66.5	\$ 1,612	68.5	\$ 2,114	69.4	\$ 2,851	68.0	34.9
Services and operating expenses	315	15.5	317	14.4	413	17.6	547	18.0	843	20.1	54.1
New and replacement equipment	38	1.9	37	1.7	46	1.9	78	2.6	108	2.6	184.2
Support											
Maintenance and operating salaries	87	4.3	95	4.3	105	4.5	127	4.2	146	3.5	67.8
Supplies and replacement equipment	16	0.8	14	0.6	14	0.6	16	0.5	20	0.5	25.0
Services and operating expenses	76	3.8	93	4.2	108	4.6	110	3.6	133	3.1	75.0
Purchase and improvement of sites, buildings, and equipment	140	6.9	184	8.3	54	2.3	53	1.7	92	2.2	(34.3)
Total District Office	\$ 2,027	100.0	\$ 2,211	100.0	\$ 2,352	100.0	\$ 3,045	100.0	\$ 4,193	100.0	106.9
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 2,492	26.8	\$ 2,774	25.2	\$ 3,029	26.9	\$ 3,835	29.3	\$ 4,354	28.2	74.7
Services and operating expenses	121	1.3	112	1.0	185	1.7	182	1.4	230	1.5	90.1
New and replacement equipment	22	0.2	22	0.2	34	0.3	61	0.5	78	0.5	254.5
Pupil Services											
Library services	126	1.4	140	1.3	150	1.3	170	1.3	173	1.1	37.3
Guidance, welfare, attendance, physical, and mental health services	1,280	13.8	1,535	13.9	1,587	14.1	1,889	14.4	2,073	13.4	62.0
Other salaries and benefits	266	2.9	318	2.9	384	3.4	399	3.1	492	3.2	85.0
Services and operating expenses	42	0.4	43	0.4	29	0.3	38	0.3	54	0.4	28.6
New and replacement equipment	0	0.0	98	0.9	50	0.4	17	0.1	24	0.2	N/C
Support											
Maintenance	\$ 1,360	14.6	\$ 1,480	13.4	\$ 1,644	14.6	\$ 1,981	15.2	\$ 2,291	14.9	68.5
Food services	245	2.6	436	4.0	255	2.3	305	2.3	574	3.7	134.3
Transportation	1,260	13.5	1,548	14.1	1,705	15.2	2,036	15.6	2,199	14.3	74.5
Services and operating expenses	1,506	16.2	1,712	15.5	1,823	16.2	1,868	14.3	2,409	15.6	60.0
Purchase and improvement of sites, buildings, and equipment	408	4.4	612	5.6	152	1.4	124	0.9	233	1.5	(42.9)
New and replacement equipment	174	1.9	173	1.6	216	1.9	169	1.3	231	1.5	32.8
Total School Site	\$ 9,302	100.0	\$ 11,003	100.0	\$ 11,243	100.0	\$ 13,074	100.0	\$ 15,415	100.0	65.7
<b>CLASSROOM</b>											
Salaries and benefits	\$ 17,371	93.9	\$ 19,475	94.1	\$ 21,115	93.7	\$ 26,171	93.6	\$ 30,213	93.7	73.9
Books, materials, and supplies	593	3.2	669	3.2	844	3.7	973	3.5	932	2.9	(4.2)
Services and operating expenses	244	1.3	256	1.3	204	0.9	247	0.9	367	1.1	48.6
New and replacement equipment	299	1.6	295	1.4	375	1.7	556	2.0	749	2.3	150.5
Total Classroom	\$ 18,507	100.0	\$ 20,695	100.0	\$ 22,538	100.0	\$ 27,947	100.0	\$ 32,261	100.0	74.3

N/C indicates the percentage could not be calculated.

**TABLE K-29**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE EL SEGUNDO UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 399	68.7	\$ 426	70.9	\$ 455	74.5	\$ 506	74.3	\$ 573	74.8	43.6
Services and operating expenses	101	17.4	91	15.1	72	11.8	82	12.0	98	12.8	(3.0)
New and replacement equipment	5	0.9	4	0.7	6	1.0	6	0.9	9	1.2	80.0
Support											
Maintenance and operating salaries	39	6.7	43	7.1	45	7.4	48	7.1	47	6.1	20.5
Supplies and replacement equipment	6	1.0	6	1.0	4	0.6	5	0.7	4	0.5	(33.3)
Services and operating expenses	29	5.0	30	5.0	28	4.6	32	4.7	32	4.2	10.3
Purchase and improvement of sites, buildings, and equipment	2	0.3	1	0.2	1	0.1	2	0.3	3	0.4	50.0
Total District Office	\$ 581	100.0	\$ 601	100.0	\$ 611	100.0	\$ 681	100.0	\$ 766	100.0	31.8
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 497	22.3	\$ 566	24.0	\$ 569	25.0	\$ 566	23.3	\$ 606	24.4	7.1
Services and operating expenses	45	2.0	43	1.8	35	1.5	41	1.7	37	1.5	(9.8)
New and replacement equipment	3	0.1	2	0.1	6	0.3	4	0.1	6	0.3	100.0
Pupil Services											
Library services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Guidance, welfare, attendance, physical, and mental health services	115	5.2	119	5.1	129	5.7	143	5.9	182	7.3	58.3
Other salaries and benefits	66	2.9	67	2.8	68	3.0	73	3.0	74	3.0	1.4
Services and operating expenses	15	0.7	15	0.6	6	0.3	7	0.3	7	0.3	(53.3)
New and replacement equipment	1	0.0	0	0.0	1	0.0	1	0.0	2	0.1	100.0
Support											
Maintenance	612	27.5	667	28.3	709	31.1	760	31.3	733	29.5	19.8
Food services	209	9.4	205	8.7	204	9.0	218	9.0	244	9.8	16.7
Transportation	66	3.0	69	2.9	94	4.1	102	4.2	89	3.6	(12.7)
Services and operating expenses	571	25.6	584	24.8	433	19.0	503	20.7	485	19.5	(15.1)
Purchase and improvement of sites, buildings, and equipment	6	0.3	0	0.0	0	0.0	0	0.0	0	0.0	(100.0)
New and replacement equipment	22	1.0	20	0.9	24	1.0	12	0.5	18	0.7	(18.2)
Total School Site	\$2,228	100.0	\$2,357	100.0	\$2,278	100.0	\$2,430	100.0	\$2,483	100.0	11.4
<b>CLASSROOM</b>											
Salaries and benefits	\$2,977	91.7	\$3,060	91.7	\$3,124	90.0	3,450	91.0	\$3,738	91.3	25.6
Books, materials, and supplies	154	4.8	159	4.8	132	3.8	168	4.4	157	3.8	1.9
Services and operating expenses	79	2.4	87	2.6	164	4.7	133	3.5	138	3.4	74.7
New and replacement equipment	37	1.1	32	0.9	53	1.5	40	1.1	60	1.5	62.2
Total Classroom	\$3,247	100.0	\$3,338	100.0	\$3,473	100.0	\$3,791	100.0	\$4,093	100.0	26.1

N/C indicates the percentage could not be calculated.

TABLE K-30

SUMMARY OF EXPENSE CATEGORIES FOR  
THE ETIMANDA ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<u>DISTRICT OFFICE</u>											
Administration	\$ 75	71.4	\$ 81	73.0	\$ 88	74.0	\$ 102	69.8	\$ 128	72.7	70.7
Salaries and benefits	19	18.1	19	17.1	17	14.3	27	18.5	24	13.6	26.3
Services and operating expenses	0	0.0	0	0.0	2	1.7	2	1.4	5	2.9	N/C
New and replacement equipment											
Support	4	3.8	5	4.5	5	4.2	7	4.8	6	3.4	50.0
Maintenance and operating salaries	0	0.0	0	0.0	0	0.0	0	0.0	1	0.6	N/C
Supplies and replacement equipment	7	6.7	6	5.4	6	5.0	8	5.5	9	5.1	28.6
Services and operating expenses				(14.3)							
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	1	0.8	0	0.0	3	1.7	N/C
Total District Office	\$105	100.0	\$ 111	100.0	\$ 119	100.0	\$ 146	100.0	\$ 176	100.0	67.6
<u>SCHOOL SITE</u>											
Administration	\$113	22.4	\$ 116	22.9	\$ 128	24.5	\$ 147	25.1	\$ 177	25.3	56.6
Salaries and benefits	4	0.8	5	1.0	7	1.3	8	1.4	10	1.4	150.0
Services and operating expenses	0	0.0	0	0.0	1	0.2	1	0.2	4	0.6	N/C
New and replacement equipment											
Pupil Services	0	0.0	6	1.2	0	0.0	0	0.0	3	0.4	N/C
Library services				N/C							
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0	0.0	6	1.0	8	1.1	N/C
Other salaries and benefits	28	5.6	26	5.1	30	5.8	34	5.8	42	6.0	50.0
Services and operating expenses	2	0.4	2	0.4	1	0.2	2	0.3	2	0.3	0.0
New and replacement equipment				(100.0)							(50.0)
Support	60	11.9	73	14.4	81	15.5	102	17.4	91	13.0	51.7
Maintenance	115	22.8	125	24.7	108	20.7	84	14.4	98	14.0	(14.8)
Food services	74	14.7	56	11.1	69	13.2	77	13.2	110	15.7	48.6
Transportation				(24.3)							
Services and operating expenses	104	20.6	95	18.8	87	16.7	124	21.2	139	19.9	33.7
Purchase and improvement of sites, buildings, and equipment	1	0.2	0	0.0	0	0.0	(3)	(0.5)	3	0.4	200.0
New and replacement equipment				(100.0)				(70.0)			1,100.0
Total School Site	\$504	100.0	\$ 506	100.0	\$ 522	100.0	\$ 585	100.0	\$ 700	100.0	38.9
<u>CLASSROOM</u>											
Salaries and benefits	\$878	96.3	\$ 977	95.3	\$1,066	93.4	\$1,164	93.3	\$1,350	90.6	53.8
Books, materials, and supplies	26	2.8	31	3.0	41	3.6	48	3.8	76	5.1	192.3
Services and operating expenses	6	0.7	13	1.3	16	1.4	26	2.1	27	1.8	350.0
New and replacement equipment	2	0.2	4	0.4	18	1.6	10	0.8	37	2.5	1,750.0
Total Classroom	\$912	100.0	\$1,025	100.0	\$1,141	100.0	\$1,248	100.0	\$1,490	100.0	63.4

N/C indicates: the percentage could not be calculated.

TABLE K-31

SUMMARY OF EXPENSE CATEGORIES FOR  
THE FAIRFIELD-SUISUN VALLEY JOINT UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From 1981-82 to 1985-86
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 1,220	69.0	5.1	\$ 1,419	69.8	10.7	\$ 1,906	70.1	34.3	\$ 2,295	70.8	20.4	\$ 2,295	70.8	88.1
Services and operating expenses	267	15.1	(8.2)	311	15.3	26.9	382	14.0	22.8	389	12.0	1.8	389	12.0	45.7
New and replacement equipment	23	1.3	21.7	46	2.3	64.3	79	2.9	71.7	72	2.2	(8.9)	72	2.2	213.0
Support															
Maintenance and operating salaries	95	5.4	0.0	106	5.2	11.6	121	4.5	14.2	130	4.0	7.4	130	4.0	36.8
Supplies and replacement equipment	13	0.7	7.7	14	0.7	0.0	18	0.7	28.6	22	0.7	22.2	22	0.7	69.2
Services and operating expenses	112	6.3	0.0	117	5.7	4.5	142	5.2	21.4	176	5.4	23.9	176	5.4	57.1
Purchase and improvement of sites, buildings, and equipment	39	2.2	(41.0)	21	1.0	(8.7)	72	2.6	242.9	158	4.9	119.4	158	4.9	305.1
Total District Office	\$ 1,769	100.0	1.7	\$ 2,034	100.0	13.1	\$ 2,720	100.0	33.7	\$ 3,242	100.0	19.2	\$ 3,242	100.0	83.3
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 2,343	24.8	2.8	\$ 2,702	26.1	12.2	\$ 2,916	23.8	7.9	\$ 3,112	23.4	6.7	\$ 3,112	23.4	32.8
Services and operating expenses	102	1.1	4.9	169	1.6	57.9	198	1.6	17.2	220	1.7	11.1	220	1.7	115.7
New and replacement equipment	13	0.1	30.8	33	0.3	94.1	62	0.5	87.9	53	0.4	(14.5)	53	0.4	307.7
Pupil Services															
Library services	362	3.8	(3.3)	354	3.4	1.1	418	3.4	18.1	444	3.3	6.2	444	3.3	22.7
Guidance, welfare, attendance, physical, and mental health services	745	7.9	3.1	923	8.9	20.2	1,079	8.8	16.9	1,070	8.1	(0.8)	1,070	8.1	43.6
Other salaries and benefits	264	2.8	13.6	327	3.2	9.0	428	3.5	30.9	511	3.8	19.4	511	3.8	93.6
Services and operating expenses	38	0.4	(5.3)	23	0.2	(36.1)	30	0.3	30.4	35	0.3	16.7	35	0.3	(7.9)
New and replacement equipment	16	0.2	0.0	17	0.2	6.3	17	0.1	0.0	16	0.1	(5.9)	16	0.1	0.0
Support															
Maintenance	1,482	15.7	0.3	1,658	16.0	11.6	1,889	15.4	13.9	2,031	15.3	7.5	2,031	15.3	37.0
Food services	1,418	15.0	6.8	1,385	13.4	(8.5)	1,956	16.0	41.2	1,720	13.0	(12.1)	1,720	13.0	21.3
Transportation	600	6.4	3.2	671	6.5	8.4	706	5.8	5.2	744	5.6	5.4	744	5.6	24.0
Services and operating expenses	1,827	19.4	(2.4)	1,839	17.7	3.1	2,197	17.9	19.5	2,727	20.5	24.1	2,727	20.5	49.3
Purchase and improvement of sites, buildings, and equipment	106	1.1	(38.7)	57	0.5	(12.3)	180	1.5	215.8	443	3.3	146.1	443	3.3	317.9
New and replacement equipment	125	1.3	44.0	205	2.0	13.9	171	1.4	(16.6)	154	1.2	(9.9)	154	1.2	23.2
Total School Site	\$ 9,441	100.0	2.2	\$ 9,651	100.0	7.4	\$ 12,247	100.0	18.2	\$ 13,280	100.0	8.4	\$ 13,280	100.0	40.7
<b>CLASSROOM</b>															
Salaries and benefits	\$ 18,279	94.8	5.3	\$ 21,070	94.3	9.4	\$ 24,121	93.3	14.5	\$ 26,810	92.9	11.1	\$ 26,810	92.9	46.7
Books, materials, and supplies	619	3.2	(5.8)	583	3.0	16.3	902	3.5	33.0	1,247	4.3	38.2	1,247	4.3	101.5
Services and operating expenses	211	1.1	(1.4)	213	1.0	2.4	250	1.2	17.4	322	1.1	28.8	322	1.1	52.6
New and replacement equipment	177	0.9	25.4	372	1.7	67.6	562	2.2	51.1	500	1.7	(11.0)	500	1.7	182.5
Total Classroom	\$ 19,286	100.0	5.1	\$ 22,333	100.0	10.2	\$ 25,835	100.0	15.7	\$ 28,879	100.0	11.8	\$ 28,879	100.0	49.7

**TABLE K-32**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE FONTANA UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 1,344	68.0	\$ 1,333	67.6	\$ 1,538	68.0	\$ 1,641	62.7	\$ 2,023	62.7	23.3
Services and operating expenses	312	15.8	336	17.0	329	14.5	366	14.0	575	17.8	84.3
New and replacement equipment	42	2.1	26	1.3	36	1.6	107	4.1	102	3.2	142.9
Support											
Maintenance and operating salaries	139	7.0	145	7.3	169	7.5	198	7.6	221	6.9	59.0
Supplies and replacement equipment	24	1.2	21	1.1	18	0.8	21	0.8	24	0.7	0.0
Services and operating expenses	88	4.5	99	5.0	112	4.9	126	4.8	166	5.1	88.6
Purchase and improvement of sites, buildings, and equipment	28	1.4	13	0.7	61	2.7	157	6.0	117	3.6	317.9
Total District Office	\$ 1,977	100.0	\$ 1,973	100.0	\$ 2,263	100.0	\$ 2,616	100.0	\$ 3,228	100.0	63.3
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 2,570	23.6	\$ 2,785	24.9	\$ 3,144	25.1	\$ 3,418	23.6	\$ 4,118	23.8	60.2
Services and operating expenses	134	1.2	128	1.2	152	1.2	179	1.2	210	1.2	17.3
New and replacement equipment	24	0.2	16	0.1	30	0.2	79	0.5	91	0.5	279.2
Pupil Services											
Library services	31	0.3	36	0.3	39	0.3	43	0.3	27	0.2	(12.9)
Guidance, welfare, attendance, physical, and mental health services	1,009	9.3	1,051	9.4	1,145	9.1	1,279	8.8	1,395	8.1	38.3
Other salaries and benefits	479	4.4	418	3.7	393	3.1	558	3.9	598	3.5	24.8
Services and operating expenses	42	0.4	39	0.4	27	0.2	30	0.2	43	0.2	43.3
New and replacement equipment	29	0.3	18	0.2	20	0.2	24	0.2	22	0.1	(24.1)
Support											
Maintenance	\$2,172	19.9	2,272	20.3	2,646	21.1	3,106	21.4	3,466	20.0	59.6
Food services	1,516	13.9	1,537	13.7	1,681	13.4	1,911	13.2	2,476	14.3	63.3
Transportation	875	8.0	919	8.2	1,053	8.4	1,130	7.8	1,315	7.6	50.3
Services and operating expenses	1,686	15.5	1,773	15.9	1,815	14.5	2,061	14.2	2,830	16.3	67.9
Purchase and improvement of sites, buildings, and equipment	75	0.7	24	0.2	197	1.6	455	3.1	497	2.9	562.7
New and replacement equipment	251	2.3	171	1.5	206	1.6	231	1.6	228	1.3	(9.2)
Total School Site	\$10,893	100.0	\$11,187	100.0	\$12,548	100.0	\$14,504	100.0	\$17,316	100.0	59.0
<b>CLASSROOM</b>											
Salaries and benefits	\$18,117	93.2	\$18,887	94.7	\$20,690	94.7	\$23,509	92.1	\$26,530	92.2	46.4
Books, materials, and supplies	807	4.1	689	3.5	735	3.4	1,131	4.4	1,175	4.1	45.6
Services and operating expenses	195	1.0	155	0.8	122	0.5	135	0.5	296	1.0	51.8
New and replacement equipment	326	1.7	207	1.0	304	1.4	753	3.0	765	2.7	134.7
Total Classroom	\$19,445	100.0	\$19,938	100.0	\$21,851	100.0	\$25,528	100.0	\$28,766	100.0	47.9



TABLE K-33

SUMMARY OF EXPENSE CATEGORIES FOR  
THE FRENCH UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 3,679	80.2	\$ 4,059	81.4	\$ 4,161	81.8	\$ 4,190	76.5	\$ 4,737	73.1
Services and operating expenses	400	8.7	413	8.3	453	8.9	709	13.0	1,100	17.0
New and replacement equipment	38	0.8	44	0.9	28	0.5	51	0.9	51	0.8
Support										
Maintenance and operating salaries	195	4.3	213	4.3	222	4.4	246	4.5	285	4.4
Supplies and replacement equipment	23	0.5	22	0.4	20	0.4	35	0.5	30	0.5
Services and operating expenses	169	3.7	187	3.7	184	3.6	215	3.9	242	3.7
Purchase and improvement of sites, buildings, and equipment	81	1.8	48	1.0	18	0.4	38	0.7	35	0.5
Total District Office	\$ 4,585	100.0	\$ 4,986	100.0	\$ 5,086	100.0	\$ 5,474	100.0	\$ 6,480	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 5,997	32.6	\$ 6,444	32.7	\$ 6,518	33.4	\$ 6,545	31.6	\$ 7,341	31.6
Services and operating expenses	156	0.9	158	0.8	240	1.2	246	1.2	286	1.2
New and replacement equipment	29	0.2	33	0.2	29	0.2	50	0.2	48	0.2
Pupil Services	146	0.8	161	0.8	168	0.9	173	0.8	191	0.8
Library services, guidance, welfare, attendance, physical, and mental health services	1,891	10.3	2,071	10.5	2,134	10.9	2,301	11.1	2,406	10.4
Other salaries and benefits	692	3.8	738	3.7	759	3.9	750	3.6	789	3.4
Services and operating expenses	60	0.3	69	0.4	30	0.2	46	0.2	71	0.3
New and replacement equipment	37	0.2	19	0.1	62	0.3	11	0.1	11	0.1
Support										
Maintenance	3,045	16.5	3,337	16.9	3,469	17.8	3,839	18.5	4,463	19.2
Food services	1,792	9.7	1,782	9.1	1,795	9.2	2,037	9.8	2,175	9.4
Transportation	1,197	6.5	1,309	6.6	1,177	6.0	1,194	5.8	1,185	5.1
Services and operating expenses	2,889	15.7	3,213	16.3	2,942	15.1	3,363	16.2	4,070	17.5
Purchase and improvement of sites, buildings, and equipment	264	1.4	135	0.7	57	0.3	80	0.4	58	0.3
New and replacement equipment	208	1.1	229	1.2	116	0.6	110	0.5	110	0.5
Total School Site	\$18,403	100.0	\$19,698	100.0	\$19,496	100.0	\$20,745	100.0	\$23,204	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$34,332	94.9	\$36,714	95.2	\$37,482	96.2	\$41,519	94.5	\$45,288	95.0
Books, materials, and supplies	1,120	3.1	988	2.6	964	2.5	1,574	3.6	1,698	3.6
Services and operating expenses	426	1.2	502	1.3	277	0.7	466	1.1	311	0.7
New and replacement equipment	300	0.8	343	0.9	235	0.6	359	0.8	358	0.7
Total Classroom	\$36,178	100.0	\$38,547	100.0	\$38,958	100.0	\$43,918	100.0	\$47,655	100.0
Percent Change From Prior Year										
1981-82										
1982-83										
1983-84										
1984-85										
1985-86										
Percent Change From 1981-82 to 1985-86										
Administration										
Salaries and benefits										28.8
Services and operating expenses										175.0
New and replacement equipment										34.2
Support										
Maintenance and operating salaries										46.2
Supplies and replacement equipment										30.4
Services and operating expenses										43.2
Purchase and improvement of sites, buildings, and equipment										(56.8)
Total District Office										41.3
SCHOOL SITE										
Administration										
Salaries and benefits										22.4
Services and operating expenses										83.3
New and replacement equipment										65.5
Pupil Services										
Library services, guidance, welfare, attendance, physical, and mental health services										30.8
Other salaries and benefits										
Services and operating expenses										27.2
New and replacement equipment										14.0
Support										
Maintenance										18.3
Food services										(70.3)
Transportation										
Services and operating expenses										46.6
Purchase and improvement of sites, buildings, and equipment										21.4
New and replacement equipment										(1.0)
Total School Site										40.9
										(78.0)
										(47.1)
										26.1
CLASSROOM										
Salaries and benefits										31.9
Books, materials, and supplies										51.6
Services and operating expenses										(33.3)
New and replacement equipment										19.3
Total Classroom										8.5

TABLE K-34

SUMMARY OF EXPENSE CATEGORIES FOR  
THE FRESNO CITY UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 4,879	68.4	\$ 4,778	66.2	\$ 5,279	62.1	\$ 6,154	62.1	\$ 6,861	60.5
Services and operating expenses	992	13.9	1,114	15.4	1,631	19.2	1,608	16.2	2,089	18.4
New and replacement equipment	93	1.3	100	1.4	182	2.1	360	3.6	407	3.6
Support										
Maintenance and operating salaries	562	7.9	585	8.1	659	7.8	732	7.4	843	7.4
Supplies and replacement equipment	61	0.9	59	(3.3)	59	0.7	71	0.7	81	0.7
Services and operating expenses	431	6.0	473	6.6	478	5.6	556	5.6	611	5.4
Purchase and improvement of sites, buildings, and equipment	116	1.6	110	1.5	210	2.5	433	4.4	450	4.0
Total District Office	\$ 7,134	100.0	\$ 7,219	100.0	\$ 8,498	100.0	\$ 9,914	100.0	\$ 11,342	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$10,979	26.0	\$11,174	25.7	\$12,183	25.5	\$ 14,344	25.8	\$ 16,166	25.3
Services and operating expenses	411	1.0	417	1.0	573	1.2	677	1.2	783	1.2
New and replacement equipment	53	0.1	58	0.1	149	0.3	298	0.5	362	0.6
Pupil Services										
Library services	550	1.3	545	1.3	529	1.1	597	1.1	717	1.1
Guidance, welfare, attendance, physical, and mental health services	3,817	9.0	3,694	8.5	3,918	8.2	4,505	8.1	4,944	7.8
Other salaries and benefits	1,434	3.4	1,314	3.0	1,453	3.0	1,679	3.0	1,923	3.0
Services and operating expenses	142	0.3	142	0.3	118	0.3	129	0.2	156	0.2
New and replacement equipment	123	0.3	106	0.2	6	0.0	77	0.2	86	0.1
Support										
Maintenance	8,793	20.8	9,149	21.1	10,300	21.6	11,445	20.6	13,189	20.7
Food services	6,492	15.3	7,148	16.5	8,309	17.4	9,562	17.2	11,479	18.0
Transportation	1,473	3.5	1,381	3.2	1,609	3.4	1,997	3.6	2,163	3.4
Services and operating expenses	6,827	16.1	7,248	16.7	7,255	15.2	8,338	15.0	9,618	15.1
Purchase and improvement of sites, buildings, and equipment	497	1.2	289	0.7	583	1.2	1,134	2.1	1,326	2.1
New and replacement equipment	735	1.7	734	1.7	774	1.6	796	1.4	915	1.4
Total School Site	\$42,326	100.0	\$43,399	100.0	\$47,759	100.0	\$ 55,578	100.0	\$ 63,827	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$72,138	94.5	\$73,532	94.6	\$81,434	93.2	\$ 97,428	92.7	\$109,616	92.8
Books, materials, and supplies	2,501	3.3	2,519	3.2	3,449	3.9	3,940	3.8	4,262	3.6
Services and operating expenses	980	1.3	942	1.2	922	1.1	1,037	1.0	1,120	1.0
New and replacement equipment	727	0.9	785	1.0	1,535	1.8	2,641	2.5	3,070	2.6
Total Classroom	\$76,346	100.0	\$77,778	100.0	\$87,340	100.0	\$105,046	100.0	\$118,068	100.0
Percent Change From Prior Year										
1981-82										
1982-83										
1983-84										
1984-85										
1985-86										
Percent Change From 1981-82 to 1985-86										
Administration										
Salaries and benefits										
Services and operating expenses										
New and replacement equipment										
Support										
Maintenance and operating salaries										
Supplies and replacement equipment										
Services and operating expenses										
Purchase and improvement of sites, buildings, and equipment										
Total District Office										
SCHOOL SITE										
Administration										
Salaries and benefits										
Services and operating expenses										
New and replacement equipment										
Pupil Services										
Library services										
Guidance, welfare, attendance, physical, and mental health services										
Other salaries and benefits										
Services and operating expenses										
New and replacement equipment										
Support										
Maintenance										
Food services										
Transportation										
Services and operating expenses										
Purchase and improvement of sites, buildings, and equipment										
New and replacement equipment										
Total School Site										
CLASSROOM										
Salaries and benefits										
Books, materials, and supplies										
Services and operating expenses										
New and replacement equipment										
Total Classroom										

**TABLE K-35**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE PRIMA UNION ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<u>DISTRICT OFFICE</u>															
Administration	8	61.5	55.6	10	25.0	63.1	12	5.3	0.0	14	70.0	16.7	28	73.7	100.0
Salaries and benefits	2	15.4	22.2	4	100.0	26.3	5	0.0	25.0	4	20.0	(20.0)	7	18.4	75.0
Services and operating expenses	1	7.7	5.5	1	0.0	0.0	0	0.0	(100.0)	0	0.0	0.0	1	2.7	N/C
New and replacement equipment															
Support	1	7.7	5.6	1	0.0	5.3	1	0.0	0.0	1	5.0	0.0	1	2.6	0.0
Maintenance and operating salaries	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
Supplies and replacement equipment	1	7.7	5.5	1	0.0	5.3	1	0.0	0.0	1	5.0	0.0	1	2.6	0.0
Services and operating expenses															
Purchase and improvement of sites, buildings, and equipment	0	0.0	5.6	1	N/C	0.0	0	0.0	(100.0)	0	0.0	0.0	0	0.0	0.0
<u>Total District Office</u>	<u>\$ 13</u>	<u>100.0</u>	<u>100.0</u>	<u>\$ 18</u>	<u>38.5</u>	<u>100.0</u>	<u>\$ 19</u>	<u>5.6</u>	<u>5.6</u>	<u>\$ 20</u>	<u>100.0</u>	<u>5.3</u>	<u>\$ 38</u>	<u>100.0</u>	<u>90.0</u>
<u>SCHOOL SITE</u>															
Administration	7	9.9	7.9	7	0.0	7.9	7	0.0	0.0	8	7.9	14.3	30	24.0	275.0
Salaries and benefits	0	0.0	1.1	1	N/C	2.2	2	0.0	100.0	2	2.0	0.0	3	2.4	50.0
Services and operating expenses	0	0.0	1.1	1	N/C	1.1	1	0.0	0.0	1	1.0	0.0	0	0.0	(100.0)
New and replacement equipment															
Pupil Services	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	2	1.6	N/C
Library services															
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
Other salaries and benefits	1	1.4	1.1	1	0.0	1.1	1	0.0	0.0	1	1.0	0.0	1	0.8	0.0
Services and operating expenses	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	1	0.8	N/C
New and replacement equipment	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
Support	8	11.3	14.6	13	62.5	16.9	15	15.4	15.4	19	18.8	26.7	17	13.6	112.5
Maintenance	18	25.3	27.0	24	33.3	27.0	24	0.0	0.0	29	28.7	20.8	26	20.8	(10.3)
Food services	13	18.3	18.0	16	23.1	20.2	18	12.5	12.5	19	18.8	5.6	17	13.6	(10.5)
Transportation	14	19.7	20.2	18	28.6	22.5	20	11.1	11.1	21	20.8	5.0	27	21.6	28.6
Services and operating expenses															
Purchase and improvement of sites, buildings, and equipment	7	9.9	3.4	3	(57.1)	0.0	0	0.0	(100.0)	0	0.0	0.0	0	0.0	(100.0)
New and replacement equipment	3	4.2	5.6	5	66.7	1.1	1	1.1	(80.0)	1	1.0	0.0	1	0.8	(66.7)
<u>Total School Site</u>	<u>\$ 71</u>	<u>100.0</u>	<u>100.0</u>	<u>\$ 89</u>	<u>25.4</u>	<u>100.0</u>	<u>\$ 89</u>	<u>0.0</u>	<u>0.0</u>	<u>\$ 101</u>	<u>100.0</u>	<u>13.5</u>	<u>\$ 125</u>	<u>100.0</u>	<u>23.8</u>
<u>CLASSROOM</u>															
Salaries and benefits	103	93.7	89.3	117	13.6	91.7	133	13.7	13.7	151	95.6	13.5	136	90.1	(9.9)
Books, materials, and supplies	3	2.7	3.8	5	66.7	4.8	7	40.0	40.0	2	1.3	(71.4)	9	6.0	350.0
Services and operating expenses	0	0.0	0.8	1	N/C	0.7	1	0.0	0.0	1	0.6	0.0	2	1.3	100.0
New and replacement equipment	4	3.6	6.1	8	100.0	2.8	4	(50.0)	(50.0)	4	2.5	0.0	4	2.6	0.0
<u>Total Classroom</u>	<u>\$ 110</u>	<u>100.0</u>	<u>100.0</u>	<u>\$ 131</u>	<u>19.1</u>	<u>100.0</u>	<u>\$ 145</u>	<u>10.7</u>	<u>10.7</u>	<u>\$ 158</u>	<u>100.0</u>	<u>9.0</u>	<u>\$ 151</u>	<u>100.0</u>	<u>(4.4)</u>

N/C indicates the percentage could not be calculated.

**TABLE K-36**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE FRUITVALE ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent		
<b>DISTRICT OFFICE</b>												
Administration	\$ 71	78.0	\$ 88	80.7	\$ 103	83.1	\$ 108	79.4	\$ 139	79.4	28.7	95.8
Salaries and benefits	11	12.1	10	9.2	9	7.3	13	9.6	16	9.1	23.1	45.5
Services and operating expenses	0	0.0	0	0.0	1	0.8	1	0.7	3	1.7	200.0	N/C
New and replacement equipment	4	4.4	4	3.7	4	3.2	5	3.7	8	4.6	60.0	100.0
Maintenance and operating salaries	0	0.0	1	0.9	1	0.8	1	0.7	1	0.6	0.0	N/C
Supplies and replacement equipment	5	5.5	6	5.5	6	4.8	8	5.9	7	4.0	(12.5)	40.0
Services and operating expenses	0	0.0	0	0.0	0	0.0	0	0.0	1	0.6	N/C	N/C
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0	0.0
Total District Office	\$ 91	100.0	\$109	100.0	\$ 124	100.0	\$ 136	100.0	\$ 175	100.0	28.7	92.3
<b>SCHOOL SITE</b>												
Administration	\$ 52	13.6	\$ 59	14.1	\$ 69	13.9	\$ 69	12.6	\$ 97	16.2	40.6	86.5
Salaries and benefits	4	1.0	5	1.2	5	1.0	8	1.5	10	1.7	25.0	150.0
Services and operating expenses	0	0.0	0	0.0	1	0.2	1	0.2	2	0.3	100.0	N/C
New and replacement equipment	1	0.3	0	0.0	2	0.4	1	0.2	0	0.0	(100.0)	(100.0)
Pupil Services	35	9.1	40	9.5	42	8.4	45	8.2	47	7.8	4.4	34.3
Library services	31	8.1	45	10.7	62	12.5	62	11.3	31	5.2	(50.0)	0.0
Guidance, welfare, attendance, physical, and mental health services	1	0.3	1	0.3	1	0.2	1	0.2	2	0.3	100.0	100.0
Other salaries and benefits	0	0.0	0	0.0	0	0.0	0	0.0	1	0.2	N/C	N/C
Services and operating expenses	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0	0.0
New and replacement equipment	56	14.6	\$ 56	13.3	\$ 61	12.2	\$ 78	14.2	\$ 121	20.1	55.1	116.1
Maintenance	46	12.0	40	9.5	55	11.0	58	10.6	72	12.0	24.1	56.5
Food services	79	20.6	77	18.3	104	20.9	106	19.3	97	16.1	(8.5)	22.8
Transportation	78	20.4	96	22.9	91	18.3	116	21.2	116	19.3	0.0	48.7
Services and operating expenses	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0	0.0
Purchase and improvement of sites, buildings, and equipment	0	0.0	1	0.2	5	1.0	3	0.5	5	0.8	66.7	N/C
New and replacement equipment	0	0.0	1	0.2	5	1.0	3	0.5	5	0.8	66.7	N/C
Total School Site	\$383	100.0	\$420	100.0	\$ 498	100.0	\$ 548	100.0	\$ 601	100.0	9.7	56.9
<b>CLASSROOM</b>												
Salaries and benefits	\$764	94.9	\$845	93.8	\$1,000	94.2	\$1,092	92.2	\$1,336	91.5	22.3	74.9
Books, materials, and supplies	25	3.1	39	4.3	42	4.0	59	5.0	78	5.3	32.2	212.0
Services and operating expenses	16	2.0	15	1.7	12	1.1	24	2.0	29	2.0	20.8	81.3
New and replacement equipment	0	0.0	2	0.2	8	0.7	10	0.8	17	1.2	70.0	N/C
Total Classroom	\$805	100.0	\$901	100.0	\$1,062	100.0	\$1,185	100.0	\$1,460	100.0	23.2	81.4

N/C indicates the percentage could not be calculated.

TABLE K-37

SUMMARY OF EXPENSE CATEGORIES FOR  
THE FULLERTON ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<u>DISTRICT OFFICE</u>										
Administration										
Salaries and benefits	\$ 1,044	68.2	\$ 1,235	73.5	\$ 1,347	68.0	\$ 1,622	72.9	\$ 2,017	77.7
Services and operating expenses	313	20.5	272	16.2	433	21.8	375	16.8	324	12.5
New and replacement equipment	8	0.5	4	0.2	11	0.6	19	0.8	20	0.8
Support										
Maintenance and operating salaries	91	5.9	99	5.9	111	5.6	122	5.5	133	5.1
Supplies and replacement equipment	10	0.7	10	0.6	12	0.6	11	0.5	12	0.5
Services and operating expenses	60	3.9	59	3.5	67	3.4	69	3.1	81	3.1
Purchase and improvement of sites, buildings, and equipment	5	0.3	1	0.1	1	0.0	8	0.4	8	0.3
Total District Office	\$ 1,531	100.0	\$ 1,680	100.0	\$ 1,982	100.0	\$ 2,226	100.0	\$ 2,595	100.0
<u>SCHOOL SITE</u>										
Administration										
Salaries and benefits	\$ 1,879	25.8	\$ 1,961	26.4	\$ 2,070	25.7	\$ 2,342	26.4	\$ 2,802	28.4
Services and operating expenses	79	1.1	75	1.0	112	1.4	116	1.3	107	1.1
New and replacement equipment	5	0.1	2	0.0	16	0.2	14	0.2	13	0.1
Pupil Services										
Library services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Guidance, welfare, attendance, physical, and mental health services	456	6.2	455	6.1	458	5.7	528	5.9	494	5.0
Other salaries and benefits	232	3.2	170	2.3	185	2.3	234	2.6	325	3.3
Services and operating expenses	30	0.4	27	0.4	26	0.3	23	0.3	22	0.2
New and replacement equipment	32	0.4	34	0.5	45	0.6	4	0.0	4	0.0
Support										
Maintenance	1,432	19.7	1,555	21.0	1,731	21.5	1,913	21.5	2,080	21.1
Food services	1,288	17.7	1,322	17.8	1,404	17.4	1,565	17.6	1,548	15.7
Transportation	596	8.2	653	8.8	726	9.0	819	9.2	895	9.1
Services and operating expenses	1,202	16.5	1,140	15.4	1,239	15.4	1,243	14.0	1,398	14.2
Purchase and improvement of sites, buildings, and equipment	14	0.2	0	0.0	0	0.0	40	0.5	136	1.4
New and replacement equipment	38	0.5	19	0.3	39	0.5	41	0.5	41	0.4
Total School Site	\$ 7,283	100.0	\$ 7,413	100.0	\$ 8,051	100.0	\$ 8,882	100.0	\$ 9,865	100.0
<u>CLASSROOM</u>										
Salaries and benefits	\$ 13,214	95.5	\$ 13,686	95.8	\$ 14,384	95.8	\$ 16,497	95.5	\$ 16,877	95.4
Books, materials, and supplies	363	2.6	401	2.8	406	2.7	515	3.0	562	3.2
Services and operating expenses	189	1.4	170	1.2	191	1.3	131	0.7	114	0.6
New and replacement equipment	66	0.5	32	0.2	111	0.8	134	0.8	132	0.8
Total Classroom	\$ 13,832	100.0	\$ 14,289	100.0	\$ 15,011	100.0	\$ 17,277	100.0	\$ 17,685	100.0
Percent Change From Prior Year										
Percent Change From 1981-82										
Percent Change From 1985-86										

N/C indicates the percentage could not be calculated.

TABLE K-38

**SUMMARY OF EXPENSE CATEGORIES FOR  
THE GARDEN GROVE UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
<b>Administration</b>											
Salaries and benefits	\$ 3,011	68.1	\$ 3,043	69.1	\$ 3,208	68.1	\$ 3,379	67.8	\$ 4,035	69.3	
Services and operating expenses	522	11.8	552	12.5	628	13.3	543	10.9	673	11.6	
New and replacement equipment	102	2.3	40	0.9	54	1.1	142	2.8	129	2.2	
											Percent Change From 1981-82 to 1985-86
											19.4 23.9 (9.2)
<b>Support</b>	<b>441</b>	<b>10.0</b>	<b>458</b>	<b>10.4</b>	<b>511</b>	<b>10.9</b>	<b>552</b>	<b>11.1</b>	<b>592</b>	<b>10.2</b>	<b>34.0</b>
Maintenance and operating salaries	54	1.2	40	0.9	40	0.9	40	0.8	42	0.7	34.2
Supplies and replacement equipment	278	6.3	264	6.0	259	5.5	285	5.7	294	5.0	(22.2) 5.8
Purchase and improvement of sites, buildings, and equipment	13	0.3	9	0.2	11	0.2	46	0.9	56	1.0	330.8
Total District Office	\$ 4,421	100.0	\$ 4,406	100.0	\$ 4,711	100.0	\$ 4,987	100.0	\$ 5,821	100.0	31.7
<b>SCHOOL SITE</b>											
<b>Administration</b>											
Salaries and benefits	\$ 7,755	25.6	\$ 7,815	25.5	\$ 8,324	25.7	\$ 8,709	25.0	\$ 9,414	24.9	21.4
Services and operating expenses	236	0.8	242	0.8	312	1.0	298	0.9	362	1.0	53.4
New and replacement equipment	63	0.2	26	0.1	66	0.2	158	0.4	129	0.3	104.8
											Percent Change From Prior Year
											4.6 (4.5) 139.4
<b>Pupil Services</b>	<b>532</b>	<b>1.8</b>	<b>594</b>	<b>1.9</b>	<b>636</b>	<b>2.0</b>	<b>696</b>	<b>2.0</b>	<b>756</b>	<b>2.0</b>	<b>8.6</b>
Library services	3,566	11.8	3,555	11.6	3,616	11.1	3,535	10.2	3,874	10.2	9.6
Guidance, welfare, attendance, physical, and mental health services	933	3.1	959	3.1	1,058	3.3	1,206	3.5	1,339	3.5	8.6
Other salaries and benefits	73	0.2	85	0.3	53	0.2	49	0.1	54	0.2	11.0
Services and operating expenses	57	0.2	31	0.1	49	0.1	29	0.1	27	0.1	43.5
New and replacement equipment											(26.0) (52.6)
<b>Support</b>	<b>6,888</b>	<b>22.8</b>	<b>7,157</b>	<b>23.4</b>	<b>7,994</b>	<b>24.6</b>	<b>8,634</b>	<b>24.8</b>	<b>9,259</b>	<b>24.4</b>	<b>34.4</b>
Maintenance	3,681	12.2	3,855	12.6	4,116	12.7	4,324	13.0	4,921	13.0	33.7
Food services	1,692	5.6	1,788	5.8	1,925	5.9	2,254	6.5	2,474	6.5	46.2
Transportation	4,314	14.2	4,364	14.2	4,064	12.5	4,294	12.3	4,826	12.7	11.9
Services and operating expenses	10	0.0	9	0.0	29	0.1	86	0.2	155	0.4	80.2
Purchase and improvement of sites, buildings, and equipment	467	1.5	183	0.6	207	0.6	335	1.0	294	0.8	(37.0)
New and replacement equipment											Percent Change From Prior Year
											7.3 61.8
Total School Site	\$30,267	100.0	\$30,661	100.0	\$32,449	100.0	\$34,807	100.0	\$37,884	100.0	25.2
<b>CLASSROOM</b>											
Salaries and benefits	\$55,425	95.2	\$57,441	96.4	\$60,485	95.5	\$65,861	94.7	\$70,918	94.7	28.0
Books, materials, and supplies	1,700	2.9	1,410	2.4	1,763	2.8	1,944	2.8	2,361	3.2	38.9
Services and operating expenses	316	0.5	400	0.7	604	0.9	696	0.8	634	0.8	100.6
New and replacement equipment	802	1.4	315	0.5	498	0.8	1,159	1.7	998	1.3	24.4
											Percent Change From Prior Year
											7.7 21.5 6.4 (13.9)
Total Classroom	\$58,243	100.0	\$59,566	100.0	\$63,350	100.0	\$69,560	100.0	\$74,911	100.0	28.6

TABLE K-39

SUMMARY OF EXPENSE CATEGORIES FOR  
THE GLENDALE UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 2,278	70.7	\$ 2,509	72.2	\$ 2,723	64.2	\$ 2,954	60.6	\$ 3,772	67.5	27.7
Services and operating expenses	509	15.8	502	14.4	1,009	23.8	1,298	26.6	1,199	21.5	(7.6)
New and replacement equipment	37	1.1	37	1.1	44	1.1	106	2.2	103	1.8	(2.8)
Support											
Maintenance and operating salaries	223	6.9	237	6.8	260	6.1	273	5.6	263	4.7	(3.7)
Supplies and replacement equipment	23	0.7	26	0.7	26	0.6	28	0.6	29	0.5	3.6
Services and operating expenses	147	4.6	159	4.6	166	3.9	188	3.9	196	3.5	4.3
Purchase and improvement of sites, buildings, and equipment	7	0.2	7	0.2	14	0.3	23	0.5	26	0.5	13.0
Total District Office	\$ 3,224	100.0	\$ 3,477	100.0	\$ 4,242	100.0	\$ 4,870	100.0	\$ 5,588	100.0	14.7
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 3,740	24.8	\$ 3,925	25.2	\$ 4,124	25.1	\$ 4,311	24.2	\$ 4,606	24.5	6.8
Services and operating expenses	172	1.1	180	1.1	246	1.5	276	1.6	297	1.6	7.6
New and replacement equipment	21	0.1	21	0.1	41	0.2	115	0.6	115	0.6	0.0
Pupil Services											
Library services	202	1.4	195	1.2	233	1.4	269	1.5	388	1.5	7.1
Guidance, welfare, attendance, physical, and mental health services	1,402	9.3	1,466	9.4	1,443	8.8	1,580	8.9	1,926	10.3	21.9
Other salaries and benefits	837	5.6	901	5.8	948	5.8	943	5.3	974	1.5	(70.9)
Services and operating expenses	78	0.5	73	0.5	57	0.3	69	0.4	67	0.3	(2.9)
New and replacement equipment	130	0.9	34	0.2	21	0.1	59	0.1	21	0.1	(83.8)
Support											
Maintenance	3,480	23.1	3,709	23.8	4,061	24.7	4,269	24.0	4,115	21.9	(3.6)
Food services	1,901	12.6	1,909	12.2	2,122	12.9	2,323	13.0	2,489	13.3	7.1
Transportation	0	0.0	0	0.0	0	0.0	0	0.0	0	N/C	N/C
Services and operating expenses	2,946	19.5	3,020	19.4	2,963	18.0	3,381	19.0	3,578	19.1	5.8
Purchase and improvement of sites, buildings, and equipment	2	0.0	2	0.0	14	0.1	0	0.0	15	0.1	N/C
New and replacement equipment	167	1.1	168	1.1	177	1.1	251	1.4	245	1.3	(2.4)
Total School Site	\$15,078	100.0	\$15,603	100.0	\$16,450	100.0	\$17,808	100.0	\$18,767	100.0	5.4
<b>CLASSROOM</b>											
Salaries and benefits	\$26,896	94.0	\$27,862	94.2	\$30,205	93.9	\$33,400	92.8	\$36,475	92.2	9.2
Books, materials, and supplies	888	3.1	919	3.1	984	3.0	1,015	2.8	1,300	3.3	28.1
Services and operating expenses	545	1.9	491	1.7	606	1.9	708	2.0	904	2.3	27.7
New and replacement equipment	287	1.0	288	1.0	381	1.2	872	2.4	857	2.2	(1.7)
Total Classroom	\$28,616	100.0	\$29,560	100.0	\$32,176	100.0	\$35,995	100.0	\$39,536	100.0	9.8

N/C indicates the percentage could not be calculated.

**TABLE K-40**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE GOLETA UNION ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 491	68.4	\$ 484	68.2	\$ 515	61.2	\$ 561	69.9	\$ 580	67.4
Services and operating expenses	123	17.1	123	17.3	205	24.4	135	16.8	152	17.7
New and replacement equipment	7	1.0	8	1.1	16	1.9	10	1.2	19	2.2
						Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
						14.3		(37.5)		90.0
Support										
Maintenance and operating salaries	55	7.6	57	8.0	61	7.3	62	7.7	66	7.7
Supplies and replacement equipment	5	0.7	5	0.7	5	0.6	4	0.5	6	0.7
Services and operating expenses	25	3.5	28	4.0	31	3.7	29	3.6	30	3.4
Purchase and improvement of sites, buildings, and equipment	12	1.7	5	0.7	8	0.9	2	0.3	7	0.8
						Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
						(58.3)		(75.0)		250.0
Total District Office	\$ 718	100.0	\$ 710	100.0	\$ 841	100.0	\$ 803	100.0	\$ 860	100.0
						Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
						(1.1)		(4.5)		7.1
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 848	24.2	800	22.8	844	21.0	881	23.1	929	23.1
Services and operating expenses	36	1.0	38	1.1	99	2.5	54	1.4	56	1.4
New and replacement equipment	4	0.1	4	0.1	10	0.2	12	0.3	13	0.3
						Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
						0.0		20.0		8.3
Pupil Services										
Library services	32	0.9	34	1.0	68	1.7	79	2.1	86	2.1
Guidance, welfare, and mental health services	219	6.2	219	6.2	246	6.1	297	7.8	342	8.5
Other salaries and benefits	245	7.0	238	6.8	285	7.1	298	7.8	339	8.4
Services and operating expenses	13	0.4	15	0.4	10	0.2	8	0.2	11	0.3
New and replacement equipment	0	0.0	5	0.1	0	0.0	2	0.1	4	0.1
						Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
						N/C		(100.0)		N/C
Support										
Maintenance	869	24.8	892	25.4	949	23.7	965	25.4	1,028	25.5
Food services	402	11.5	326	9.3	360	9.0	372	9.8	374	9.3
Transportation	286	8.2	286	8.2	308	7.7	282	7.4	239	5.9
Services and operating expenses	475	13.5	535	15.2	708	17.7	533	14.0	559	13.9
Purchase and improvement of sites, buildings, and equipment	32	0.9	8	0.2	11	0.3	1	0.0	9	0.2
New and replacement equipment	46	1.3	112	3.2	113	2.8	24	0.6	39	1.0
						Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
						(75.0)		(90.9)		800.0
						143.5		(78.8)		62.5
Total School Site	\$ 3,507	100.0	\$ 3,512	100.0	\$ 4,011	100.0	\$ 3,808	100.0	\$ 4,028	100.0
						Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
						0.1		(5.1)		5.8
<b>CLASSROOM</b>										
Salaries and benefits	\$ 5,966	94.7	\$ 5,864	94.0	\$ 6,215	92.4	\$ 6,562	93.4	\$ 6,974	91.4
Books, materials, and supplies	192	3.1	189	3.0	212	3.1	220	3.1	328	4.3
Services and operating expenses	90	1.4	125	2.0	174	2.6	160	2.3	199	2.6
New and replacement equipment	51	0.8	62	1.0	128	1.9	86	1.2	127	1.7
						Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
						(1.7)		(8.0)		6.3
						(1.6)		(8.0)		49.1
						38.9		(32.8)		24.4
						21.6		(32.8)		121.1
Total Classroom	\$ 6,299	100.0	\$ 6,240	100.0	\$ 6,729	100.0	\$ 7,028	100.0	\$ 7,628	100.0
						Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
						(0.9)		4.4		8.5

N/C indicates the percentage could not be calculated.



TABLE K-41

**SUMMARY OF EXPENSE CATEGORIES FOR  
THE GRIDLEY UNION ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 133	76.4	\$ 147	77.0	\$ 148	81.8	\$ 179	81.4	\$ 208	80.0	56.4
Services and operating expenses	24	13.8	26	13.6	17	9.4	20	9.1	24	9.2	0.0
New and replacement equipment	1	0.6	1	0.5	2	1.1	3	1.4	6	2.3	500.0
Support											
Maintenance and operating salaries	7	4.0	8	4.2	7	3.9	8	3.6	10	3.3	25.0
Supplies and replacement equipment	2	1.2	2	1.0	1	0.5	1	0.5	1	0.1	0.0
Services and operating expenses	6	3.4	7	3.7	6	3.3	8	3.6	8	3.1	0.0
Purchase and improvement of sites, buildings, and equipment	1	0.6	0	0.0	0	0.0	1	0.4	3	1.2	200.0
Total District Office	\$ 174	100.0	\$ 191	100.0	\$ 181	100.0	\$ 220	100.0	\$ 260	100.0	49.4
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 230	29.1	\$ 250	30.2	\$ 258	31.2	\$ 285	31.1	\$ 313	30.3	36.1
Services and operating expenses	10	1.3	10	1.2	10	1.2	11	1.2	12	1.2	9.1
New and replacement equipment	1	0.1	1	0.1	2	0.2	3	0.3	5	0.5	400.0
Pupil Services											
Library services	27	3.4	26	3.1	0	0.0	0	0.0	0	0.0	(100.0)
Guidance, welfare, attendance, physical, and mental health services	21	2.7	22	2.7	24	2.9	32	3.5	33	3.2	3.1
Other salaries and benefits	37	4.7	40	4.8	42	5.1	48	5.2	58	5.7	20.8
Services and operating expenses	3	0.4	3	0.4	1	0.1	2	0.2	2	0.2	0.0
New and replacement equipment	0	0.0	9	1.1	4	0.5	1	0.1	1	0.1	0.0
Support											
Maintenance	114	14.4	119	14.4	114	13.8	126	13.8	150	14.7	31.6
Food services	155	19.6	151	18.2	179	21.7	190	20.7	212	20.9	11.6
Transportation	60	7.6	67	8.1	78	9.4	83	9.1	86	8.5	3.6
Services and operating expenses	122	15.4	125	15.1	105	12.7	127	13.9	128	12.5	43.3
Purchase and improvement of sites, buildings, and equipment	4	0.5	0	0.0	0	0.0	1	0.1	3	0.3	200.0
New and replacement equipment	6	0.8	5	0.6	10	1.2	7	0.8	13	1.3	85.7
Total School Site	\$ 790	100.0	\$ 828	100.0	\$ 827	100.0	\$ 916	100.0	\$ 1,016	100.0	28.6
<b>CLASSROOM</b>											
Salaries and benefits	\$1,483	93.7	\$1,474	94.1	\$1,602	93.9	\$1,830	93.0	\$1,928	92.1	5.4
Books, materials, and supplies	63	4.0	57	3.6	55	3.2	65	3.3	69	3.3	6.2
Services and operating expenses	26	1.6	27	1.7	33	1.9	49	2.5	54	2.5	10.2
New and replacement equipment	11	0.7	9	0.6	16	1.0	24	1.2	42	2.0	75.0
Total Classroom	\$1,583	100.0	\$1,567	100.0	\$1,706	100.0	\$1,968	100.0	\$2,093	100.0	6.4

N/C indicates the percentage could not be calculated.

TABLE K-42

SUMMARY OF EXPENSE CATEGORIES FOR  
THE GRIDLEY UNION HIGH SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 65	65.0	\$ 72	61.0	\$ 61	62.3	\$ 63	58.3	\$ 60	52.2	(7.7)
Services and operating expenses	20	20.0	30	25.4	20	20.4	21	19.4	25	21.7	19.0
New and replacement equipment	1	1.0	2	1.7	2	2.0	6	5.6	4	3.5	(33.3)
											300.0
Support											
Maintenance and operating salaries	5	5.0	5	4.2	6	6.1	7	6.5	7	6.1	0.0
Supplies and replacing equipment	2	2.0	2	1.7	1	1.0	1	0.9	1	0.9	0.0
Services and operating expenses	7	7.0	6	5.1	7	7.2	8	7.4	8	6.9	0.0
Purchase and improvement of sites, buildings, and equipment	0	0.0	1	0.9	1	1.0	2	1.9	10	8.7	400.0
											N/C
Total District Office	\$100	100.0	\$118	100.0	\$ 98	100.0	\$ 108	100.0	\$ 115	100.0	6.5
											15.0
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$153	30.5	\$171	32.8	\$151	28.7	\$ 186	31.2	\$ 187	27.8	0.5
Services and operating expenses	10	2.0	10	1.9	12	2.3	12	2.0	14	2.1	16.7
New and replacement equipment	1	0.2	1	0.2	1	0.2	4	0.7	3	0.5	(25.0)
											200.0
Pupil Services											
Library services	23	4.6	0	0.0	11	2.1	13	2.2	19	2.8	46.2
Guidance, welfare, attendance, physical, and mental health services	31	6.1	51	9.8	40	7.6	46	7.7	52	7.7	13.0
Other salaries and benefits	13	2.6	22	4.2	32	6.1	30	5.0	40	6.0	207.7
Services and operating expenses	3	0.6	3	0.6	1	0.2	2	0.3	2	0.3	(33.3)
New and replacement equipment	6	1.2	8	1.5	2	0.4	1	0.2	1	0.2	(83.3)
Support											
Maintenance	84	16.7	85	16.3	96	18.3	104	17.5	113	16.8	34.5
Food services	15	3.0	15	2.9	16	3.0	16	2.7	13	1.9	(18.8)
Transportation	29	5.8	31	5.9	36	6.8	39	6.5	40	6.0	37.9
Services and operating expenses	127	25.3	117	22.4	117	22.2	130	21.8	140	20.8	7.7
Purchase and improvement of sites, buildings, and equipment	0	0.0	1	0.2	2	0.4	1	0.2	39	5.8	N/C
New and replacement equipment	7	1.4	7	1.3	9	1.7	12	2.0	9	1.3	(25.0)
											28.6
Total School Site	\$502	100.0	\$522	100.0	\$526	100.0	\$ 596	100.0	\$ 672	100.0	12.8
											33.9
<b>CLASSROOM</b>											
Salaries and benefits	\$765	89.7	\$736	90.7	\$730	87.0	\$ 859	85.2	\$ 887	86.8	3.3
Books, materials, and supplies	57	6.7	46	5.7	71	8.5	82	8.1	68	6.7	(17.1)
Services and operating expenses	19	2.2	16	2.0	22	2.6	27	2.7	36	3.5	89.5
New and replacement equipment	12	1.4	13	1.6	16	1.9	40	4.0	31	3.0	(22.5)
											158.3
Total School Site	\$853	100.0	\$811	100.0	\$839	100.0	\$1,008	100.0	\$1,022	100.0	1.4
											19.8

N/C indicates the percentage could not be calculated.

TABLE K-43

SUMMARY OF EXPENSE CATEGORIES FOR  
THE GROSSMONT UNION HIGH SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86			
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	
<b>DISTRICT OFFICE</b>																
Administration	\$ 2,849	65.4	3.7	\$ 2,954	70.0	(5.3)	\$ 2,875	68.8	(2.7)	\$ 3,526	67.0	22.6	\$ 3,987	65.8	13.1	
Salaries and benefits	567	13.0	(5.3)	537	12.7	(0.9)	532	12.7	(0.9)	941	17.9	76.9	1,015	16.7	7.9	
Services and operating expenses	67	1.5	(23.9)	51	1.2	(3.9)	49	1.2	(3.9)	113	2.2	130.6	191	3.2	69.0	
New and replacement equipment																185.1
Support	250	5.7	(1.2)	247	5.9	(1.2)	229	5.5	(7.3)	244	4.6	6.6	272	4.5	11.5	
Maintenance and operating salaries	61	1.4	(11.5)	54	1.3	(13.0)	47	1.1	(13.0)	57	1.1	21.3	55	0.9	(3.5)	
Supplies and replacement equipment	225	5.2	8.0	243	5.8	8.0	264	6.3	8.6	301	5.7	14.0	286	4.7	(5.0)	
Services and operating expenses																27.1
Purchase and improvement of sites, buildings, and equipment	339	7.8	(61.4)	131	3.1	(61.4)	185	4.4	41.2	80	1.5	(56.8)	255	4.2	218.8	
Total District Office	\$ 4,358	100.0	(3.2)	\$ 4,217	100.0	(3.2)	\$ 4,181	100.0	(0.9)	\$ 5,262	100.0	25.9	\$ 6,061	100.0	15.2	
<b>SCHOOL SITE</b>																
Administration	\$ 4,780	21.9	(0.8)	\$ 4,743	22.4	(0.8)	\$ 4,733	22.3	(0.2)	\$ 4,941	21.5	4.4	\$ 5,772	23.2	16.8	
Salaries and benefits	340	1.6	(10.3)	305	1.4	(10.3)	344	1.6	12.8	417	1.8	21.2	426	1.7	2.2	
Services and operating expenses	36	0.2	8.3	39	0.2	8.3	42	0.2	7.7	110	0.5	161.9	155	0.6	40.9	
New and replacement equipment																330.6
Pupil Services	376	1.7	2.9	387	1.8	2.9	415	2.0	7.2	491	2.1	18.3	499	2.0	1.6	
Library services																32.7
Guidance, welfare, attendance, physical, and mental health services	2,088	9.6	4.8	2,188	10.4	4.8	1,882	8.9	(14.0)	1,957	8.5	4.0	2,023	8.1	3.4	
Other salaries and benefits	2,002	9.2	(9.1)	1,819	8.6	(9.1)	1,885	8.9	3.6	1,870	8.2	(0.8)	1,591	6.4	(14.9)	
Services and operating expenses	84	0.4	(4.8)	80	0.4	(4.8)	55	0.3	(31.3)	79	0.3	43.6	80	0.3	1.3	
New and replacement equipment	45	0.2	(57.8)	19	0.1	(57.8)	25	0.1	31.6	24	0.1	(4.0)	42	0.2	75.0	
Support	3,903	17.9	(1.4)	3,848	18.2	(1.4)	3,573	16.8	(7.1)	3,806	16.6	6.5	4,244	17.1	11.5	
Maintenance	1,191	5.4	12.5	1,340	6.3	12.5	1,544	7.3	15.2	1,854	8.1	20.1	2,029	8.2	9.4	
Food services	1,557	7.1	(1.1)	1,540	7.3	(1.1)	1,738	8.2	12.9	1,934	8.4	11.3	2,015	8.1	4.2	
Transportation	3,995	18.3	3.0	4,116	19.5	3.0	4,193	19.8	1.9	4,993	21.8	19.1	4,925	19.8	(1.4)	
Services and operating expenses																23.3
Purchase and improvement of sites, buildings, and equipment	1,103	5.0	(57.3)	471	2.2	(57.3)	536	2.5	13.8	217	1.0	(59.5)	632	2.6	191.2	
New and replacement equipment	323	1.5	(22.3)	251	1.2	(22.3)	235	1.1	(6.4)	248	1.1	5.5	409	1.7	64.9	
Total School Site	\$21,823	100.0	(3.1)	\$21,146	100.0	(3.1)	\$21,200	100.0	0.3	\$22,941	100.0	8.2	\$24,842	100.0	8.3	
<b>CLASSROOM</b>																
Salaries and benefits	\$29,879	93.1	1.6	\$30,365	93.1	1.6	\$31,019	91.6	2.2	\$35,634	92.1	14.9	\$40,710	89.9	14.2	
Books, materials, and supplies	1,333	4.2	(15.8)	1,122	3.4	(15.8)	1,367	4.0	21.8	1,521	3.9	11.3	1,972	4.4	29.7	
Services and operating expenses	360	1.1	106.1	742	2.3	106.1	1,081	3.2	45.7	1,709	1.9	(34.4)	1,276	2.8	80.0	
New and replacement equipment	530	1.6	(23.8)	404	1.2	(23.8)	401	1.2	(0.7)	818	2.1	104.0	1,326	2.9	62.1	
Total Classroom	\$32,102	100.0	1.7	\$32,633	100.0	1.7	\$33,868	100.0	3.8	\$38,682	100.0	14.2	\$45,284	100.0	17.1	

TABLE K-44

SUMMARY OF EXPENSE CATEGORIES FOR  
THE GUADALUPE UNION ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$151	73.7	83.6	\$169	83.6	11.9	\$187	78.6	10.7	\$192	70.1	2.7	\$239	79.4	24.5
Services and operating expenses	30	14.6	9.4	19	9.4	(36.7)	29	12.2	52.6	63	23.0	117.2	46	15.3	(27.0)
New and replacement equipment	2	1.0	0.0	2	1.0	0.0	7	3.0	250.0	4	1.4	(42.9)	1	0.3	(75.0)
Support															
Maintenance and operating salaries	4	1.9	2.0	4	2.0	0.0	5	2.1	25.0	5	1.8	0.0	6	2.0	20.0
Supplies and replacement equipment	2	1.0	0.5	1	0.5	(50.0)	2	0.8	100.0	1	0.4	(50.0)	1	0.3	0.0
Services and operating expenses	5	2.4	3.0	6	3.0	20.0	6	2.5	0.0	8	2.9	33.3	8	2.7	0.0
Purchase and improvement of sites, buildings, and equipment	11	5.4	0.5	1	0.5	(90.9)	2	0.8	100.0	1	0.4	(50.0)	0	0.0	(100.0)
Total District Office	\$205	100.0	100.0	\$202	100.0	(1.5)	\$238	100.0	17.8	\$274	100.0	15.1	\$301	100.0	9.9
<b>SCHOOL SITES</b>															
Administration															
Salaries and benefits	\$143	26.1	24.8	\$124	24.8	(13.3)	\$147	23.7	18.5	\$190	26.3	29.3	\$169	27.1	(11.1)
Services and operating expenses	11	2.0	1.2	6	1.2	(45.5)	16	2.6	166.7	13	1.8	(18.8)	10	1.5	(23.1)
New and replacement equipment	1	0.2	0.2	1	0.2	0.0	6	1.0	500.0	4	0.6	(33.3)	1	0.2	(75.0)
Pupil Services															
Library services	0	0.0	0.6	3	0.6	N/C	0	0.0	(100.0)	0	0.0	0.0	0	0.0	0.0
Guidance, welfare, attendance, physical, and mental health services	3	0.6	0.2	1	0.2	(66.7)	0	0.0	(100.0)	0	0.0	N/C	0	0.0	N/C
Other salaries and benefits	46	8.4	11.6	58	11.6	26.1	45	7.3	(22.4)	58	8.0	28.9	34	5.4	(41.4)
Services and operating expenses	4	0.7	0.4	2	0.4	(50.0)	3	0.5	50.0	4	0.6	33.3	2	0.3	(50.0)
New and replacement equipment	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	1	0.1	N/C	0	0.0	(100.0)
Support															
Maintenance	61	11.2	11.4	57	11.4	(6.6)	77	12.4	35.1	84	11.6	9.1	89	14.3	6.0
Food services	108	19.7	20.0	100	20.0	(7.4)	141	22.7	41.0	187	25.9	32.6	152	24.4	(18.7)
Transportation	11	2.0	4.4	22	4.4	100.0	36	5.8	63.6	35	4.8	(2.8)	33	5.3	(5.7)
Services and operating expenses	117	21.4	19.8	99	19.8	(15.4)	120	19.3	21.2	138	19.1	15.0	130	20.9	(5.8)
Purchase and improvement of sites, buildings, and equipment	33	6.0	3.2	16	3.2	(51.5)	1	0.2	(93.8)	0	0.0	(100.0)	0	0.0	(100.0)
New and replacement equipment	9	1.7	2.2	11	2.2	22.2	28	4.5	154.5	9	1.2	(67.9)	3	0.5	(66.7)
Total School Site	\$547	100.0	100.0	\$500	100.0	(8.6)	\$620	100.0	24.0	\$723	100.0	16.6	\$623	100.0	(13.8)
<b>CLASSROOM</b>															
Salaries and benefits	\$832	89.5	90.0	\$780	90.0	(6.3)	\$987	88.6	26.5	\$1,082	93.4	9.6	\$1,187	94.5	9.7
Books, materials, and supplies	39	4.2	5.6	49	5.6	25.6	46	4.1	(6.1)	35	3.0	(23.9)	48	3.8	37.1
Services and operating expenses	44	4.7	19	2.2	19	2.2	23	2.1	21.1	11	1.0	(52.2)	11	0.9	0.0
New and replacement equipment	15	1.6	2.2	19	2.2	26.7	58	5.2	205.3	30	2.6	(48.3)	10	0.8	(66.7)
Total Classroom	\$930	100.0	100.0	\$867	100.0	(6.8)	\$1,114	100.0	28.5	\$1,158	100.0	3.9	\$1,256	100.0	8.5

N/C indicates the percentage could not be calculated.

TABLE K-45

SUMMARY OF EXPENSE CATEGORIES FOR  
THE GUYENVILLE ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From Prior Year	Percent Change From Prior Year	Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent			
<b>DISTRICT OFFICE</b>													
Administration													
Salaries and benefits	\$ 40	54.8	\$ 46	64.8	\$ 44	57.1	\$ 46	58.2	\$ 81	61.4	4.5	76.1	102.5
Services and operating expenses	19	26.0	12	16.9	20	26.0	20	25.3	33	25.0	0.0	65.0	73.7
New and replacement equipment	1	1.4	1	1.4	1	1.3	2	2.5	2	1.5	100.0	0.0	100.0
Support													
Maintenance and operating salaries	3	4.1	4	5.6	4	5.2	4	5.1	5	3.8	0.0	25.0	66.7
Supplies and replacement equipment	0	0.0	1	1.4	1	1.3	1	1.3	1	0.7	0.0	0.0	N/C
Services and operating expenses	4	5.5	4	5.7	4	5.2	5	6.3	5	3.8	25.0	0.0	25.0
Purchase and improvement of sites, buildings, and equipment	6	8.2	3	4.2	3	3.9	1	1.3	5	3.8	(66.7)	400.0	(16.7)
Total District Office	\$ 73	100.0	\$ 71	100.0	\$ 77	100.0	\$ 79	100.0	\$ 132	100.0	2.6	67.1	80.8
<b>SCHOOL SITE</b>													
Administration													
Salaries and benefits	\$ 88	21.4	\$ 96	22.6	\$ 98	24.1	\$102	21.3	\$ 88	16.5	4.1	(13.7)	0.0
Services and operating expenses	4	1.0	5	1.2	6	1.5	7	1.5	17	3.2	16.7	142.9	325.0
New and replacement equipment	1	0.2	0	0.0	1	0.2	2	0.4	3	0.6	100.0	50.0	200.0
Pupil Services													
Library services	0	0.0	0	0.0	0	0.0	0	0.0	4	0.7	0.0	N/C	N/C
Guidance, welfare, attendance, physical, and mental health services	16	3.9	18	4.2	10	2.5	28	5.9	31	5.8	180.0	10.7	93.8
Other salaries and benefits	11	2.7	13	3.1	22	5.4	30	6.3	32	6.0	36.4	6.7	190.9
Services and operating expenses	3	0.7	2	0.5	1	0.2	1	0.2	2	0.4	0.0	100.0	(33.3)
New and replacement equipment	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0
Support													
Maintenance	53	12.9	59	13.9	68	16.7	66	13.8	80	15.0	(2.9)	21.2	50.9
Food services	59	14.4	81	19.1	41	10.1	73	15.2	68	12.8	(49.4)	(6.8)	15.3
Transportation	63	15.3	53	12.5	73	17.9	70	14.6	58	10.9	(17.1)	(7.9)	(7.9)
Services and operating expenses	89	21.7	84	19.8	67	16.5	83	17.3	129	24.2	23.9	55.4	44.9
Purchase and improvement of sites, buildings, and equipment	19	4.6	10	2.4	18	4.4	12	2.5	15	2.8	(33.3)	25.0	(21.1)
New and replacement equipment	5	1.2	3	0.7	2	0.5	5	1.0	6	1.1	150.0	20.0	20.0
Total School Site	\$411	100.0	\$424	100.0	\$407	100.0	\$479	100.0	\$ 533	100.0	17.7	11.3	29.7
<b>CLASSROOM</b>													
Salaries and benefits	\$725	92.1	\$749	91.3	\$821	91.2	\$868	90.3	\$ 960	86.7	5.7	10.6	32.4
Books, materials, and supplies	28	3.6	40	4.9	38	4.2	42	4.4	91	8.2	10.5	116.7	225.0
Services and operating expenses	26	3.3	27	3.3	36	4.0	36	3.7	34	3.1	0.0	(5.6)	30.8
New and replacement equipment	8	1.0	4	0.5	5	0.6	15	1.6	22	2.0	200.0	46.7	175.0
Total Classroom	\$787	100.0	\$820	100.0	\$900	100.0	\$961	100.0	\$1,107	100.0	6.8	15.2	40.7

N/C indicates the percentage could not be calculated.

TABLE K-46

SUMMARY OF EXPENSE CATEGORIES FOR  
THE HACIENDA-LA PUENTE UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 2,720	70.6	\$ 2,956	71.6	\$ 3,260	72.1	\$ 3,561	71.4	\$ 4,219	70.4	18.5
Services and operating expenses	540	14.0	562	13.6	580	12.8	644	12.9	830	13.9	28.9
New and replacement equipment	30	0.8	21	0.5	38	0.8	76	1.5	137	2.3	80.3
Support											
Maintenance and operating salaries	280	7.3	303	7.3	332	7.4	339	6.8	330	6.3	12.1
Supplies and replacement equipment	41	1.1	45	1.1	41	0.9	45	0.9	53	0.9	17.8
Services and operating expenses	225	5.8	238	5.8	262	5.8	298	6.0	315	5.3	5.7
Purchase and improvement of sites, buildings, and equipment	14	0.4	5	0.1	10	0.2	24	0.5	56	0.9	133.3
Total District Office	\$ 3,850	100.0	\$ 4,130	100.0	\$ 4,523	100.0	\$ 4,987	100.0	\$ 5,990	100.0	20.1
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 5,627	25.0	\$ 5,654	24.8	\$ 6,020	25.4	\$ 6,475	25.7	\$ 6,821	24.3	5.3
Services and operating expenses	239	1.1	244	1.1	288	1.2	299	1.2	374	1.3	25.1
New and replacement equipment	46	0.2	52	0.2	63	0.3	102	0.4	156	0.6	52.9
Pupil Services											
Library services	242	1.1	212	0.9	239	1.0	260	1.0	257	0.9	(1.2)
Guidance, welfare, attendance, physical, and mental health services	2,664	11.8	2,507	11.0	2,555	10.8	2,695	10.7	3,035	10.8	12.6
Other salaries and benefits	1,298	5.8	1,336	5.9	1,326	5.6	1,380	5.5	1,650	5.9	19.6
Services and operating expenses	81	0.4	83	0.4	52	0.2	58	0.2	73	0.3	25.9
New and replacement equipment	113	0.5	39	0.2	50	0.2	17	0.1	30	0.1	76.5
Support											
Maintenance	4,332	19.3	4,672	20.5	5,111	21.6	5,221	20.7	5,847	20.8	12.0
Food services	2,572	11.4	2,546	11.2	2,548	10.8	2,647	10.5	2,908	10.3	9.9
Transportation	957	4.2	1,037	4.5	1,100	4.7	1,221	4.8	1,288	4.6	5.5
Services and operating expenses	4,166	18.5	4,299	18.9	4,153	17.5	4,697	18.6	5,324	18.9	13.3
Purchase and improvement of sites, buildings, and equipment	24	0.1	6	0.0	0	0.0	11	0.0	55	0.2	400.0
New and replacement equipment	136	0.6	96	0.4	169	0.7	163	0.6	292	1.0	79.1
Total School Site	\$22,497	100.0	\$22,783	100.0	\$23,674	100.0	\$25,246	100.0	\$28,110	100.0	11.3
<b>CLASSROOM</b>											
Salaries and benefits	\$34,554	94.3	\$34,616	94.7	\$37,706	94.1	\$40,831	93.6	\$45,218	92.6	10.7
Books, materials, and supplies	1,209	3.3	1,113	3.0	1,465	3.6	1,597	3.7	1,728	3.6	8.2
Services and operating expenses	649	1.8	673	1.8	598	1.5	649	1.5	919	1.9	41.6
New and replacement equipment	235	0.6	165	0.5	306	0.8	330	0.8	946	1.9	78.5
Total Classroom	\$36,647	100.0	\$36,567	100.0	\$40,075	100.0	\$43,607	100.0	\$48,811	100.0	11.9

N/C indicates the percentage could not be calculated.

TABLE K-47

SUMMARY OF EXPENSE CATEGORIES FOR  
THE HAYWARD UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86			
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	
<b>DISTRICT OFFICE</b>																
Administration																
Salaries and benefits	\$ 2,023	69.7	72.3	5.6	(1.3)	70.5	2.5	8.1	7.0	63.2	12.4	60.0	2,594	60.0	28.2	
Services and operating expenses	413	14.2	13.5	(3.1)	17.0	15.7	5.0	0.7	0.6	23.0	84.4	24.8	1,072	24.8	159.6	
New and replacement equipment	28	1.0	0.4	(57.1)	6	0.2	(4.7)	4.8	4.5	1.4	766.7	2.6	114	119.2	307.1	
Support																
Maintenance and operating salaries	232	8.0	8.0	2.2	2.5	8.1	2.5	8.1	7.0	9.1	9.1	6.7	289	6.7	24.6	
Supplies and replacing equipment	26	0.9	0.7	(23.1)	21	0.7	5.0	0.6	0.6	23	9.5	0.6	28	0.6	7.7	
Services and operating expenses	170	5.9	5.0	(12.4)	142	4.8	(4.7)	4.8	4.5	168	18.3	3.7	160	3.7	(5.9)	
Purchase and improvement of sites, buildings, and equipment	9	0.3	0.1	(77.8)	2	0.1	(50.0)	0.0	0.3	11	1,000.0	1.6	68	1.6	655.6	
Total District Office	\$ 2,901	100.0	100.0	1.9	1.1	100.0	1.1	100.0	100.0	\$ 3,753	25.5	100.0	\$ 4,325	100.0	49.1	
<b>SCHOOL SITE</b>																
Administration																
Salaries and benefits	\$ 3,575	23.0	23.6	1.8	(8.7)	22.2	2.4	11.0	22.8	3,923	18.1	22.5	4,345	22.5	21.5	
Services and operating expenses	167	1.1	0.9	(12.6)	214	1.4	46.6	2.4	1.6	270	26.2	3.3	639	3.3	282.6	
New and replacement equipment	19	0.1	0.1	(42.1)	9	0.1	(18.2)	0.8	0.4	61	577.8	0.5	103	0.5	442.1	
Pupil Services																
Library services	254	1.6	1.5	(9.1)	223	1.5	(3.5)	1.5	2.3	402	80.3	2.5	489	2.5	92.5	
Guidance, welfare, attendance, physical, and mental health services	1,529	9.8	10.5	5.4	1,651	11.0	2.4	11.0	10.0	1,719	4.1	9.8	1,887	9.8	23.4	
Other salaries and benefits	342	2.2	2.3	5.0	366	2.4	1.9	2.4	2.4	409	11.7	2.5	474	2.5	38.6	
Services and operating expenses	53	0.4	0.4	5.7	54	0.2	(39.3)	0.2	0.3	50	47.1	0.3	62	0.3	17.0	
New and replacement equipment	50	0.3	0.1	(70.0)	112	0.8	646.7	0.8	0.1	10	(91.1)	0.1	24	0.1	(52.0)	
Support																
Maintenance	3,612	23.2	24.1	2.5	3,783	25.2	2.2	25.2	24.0	4,127	9.1	23.4	4,503	23.4	24.7	
Food services	2,514	16.2	15.7	(3.6)	2,369	15.8	(2.2)	15.8	15.3	2,622	10.7	14.3	2,755	14.3	9.6	
Transportation	460	3.0	2.7	(9.6)	482	3.2	15.9	3.2	3.0	523	8.5	3.1	594	3.1	29.1	
Services and operating expenses	2,812	18.1	17.6	(3.6)	2,392	15.9	(11.8)	15.9	17.1	2,934	22.7	15.8	3,052	15.8	8.5	
Purchase and improvement of sites, buildings, and equipment	33	0.2	0.1	(57.6)	16	0.1	14.3	0.1	0.0	0	(100.0)	0.6	114	0.6	245.5	
New and replacement equipment	128	0.8	0.4	(57.0)	26	0.2	(52.7)	0.2	0.7	123	373.1	1.3	253	1.3	97.7	
Total School Site	\$15,548	100.0	100.0	(1.0)	\$15,000	100.0	(2.5)	100.0	100.0	\$17,173	14.5	100.0	\$19,294	100.0	24.1	
<b>CLASSROOM</b>																
Salaries and benefits	\$25,395	94.0	94.6	7.4	\$29,312	94.9	7.4	94.9	93.1	\$32,246	10.0	92.2	\$34,839	92.2	37.2	
Books, materials, and supplies	1,011	3.7	3.7	3.7	1,184	3.8	13.0	3.8	4.4	1,517	28.1	4.2	1,601	4.2	58.4	
Services and operating expenses	402	1.5	1.4	(2.0)	410	1.4	(15.9)	1.4	1.3	465	34.8	1.4	513	1.4	27.6	
New and replacement equipment	219	0.8	0.3	(56.6)	57	0.2	(40.0)	0.2	1.2	428	650.9	2.2	843	2.2	284.9	
Total Classroom	\$27,027	100.0	100.0	6.7	\$30,898	100.0	7.1	100.0	100.0	\$34,656	12.2	100.0	\$37,796	100.0	39.8	

N/C indicates the percentage could not be calculated.

TABLE K-48

SUMMARY OF EXPENSE CATEGORIES FOR  
THE HUGHES-ELIZABETH LAKES UNION ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration	\$ 81	71.0	\$ 89	72.9	\$ 91	61.5	\$ 95	59.0	\$115	64.6	Percent Change From 1981-82 to 1985-86
Salaries and benefits	24	21.1	24	19.7	0	0.0	56	34.8	47	26.4	21.1 (16.1)
Services and operating expenses	1	0.9	1	0.8	1	0.7	1	0.6	3	1.7	200.0
New and replacement equipment											
Support	4	3.5	4	3.3	5	3.4	5	3.1	7	3.9	40.0
Maintenance and operating salaries	1	0.9	0	0.0	0	0.0	1	0.6	1	0.6	0.0
Supplies and replacement equipment	3	2.6	4	3.3	3	2.0	3	1.9	4	2.2	33.3
Services and operating expenses											
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	0	0.0	0	0.0	1	0.6	N/C
Total District Office	\$114	100.0	\$122	100.0	\$148	100.0	\$161	100.0	\$178	100.0	56.1
<b>SCHOOL SITE</b>											
Administration	\$ 31	13.0	\$ 35	13.2	\$ 37	14.1	\$ 42	14.5	\$ 53	15.4	Percent Change From 1981-82 to 1985-86
Salaries and benefits	6	2.5	7	2.7	7	2.7	9	3.1	10	2.9	71.0
Services and operating expenses	0	0.0	0	0.0	1	0.4	1	0.4	2	0.6	66.7
New and replacement equipment											N/C
Pupil Services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Library services											
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Other salaries and benefits	12	5.0	12	4.5	14	5.3	12	4.2	14	4.1	16.7
Services and operating expenses	4	1.7	4	1.5	2	0.8	3	1.0	3	0.9	0.0
New and replacement equipment	2	0.8	5	1.9	4	1.5	0	0.0	1	0.3	(25.0) (50.0)
Support	56	23.4	63	23.8	73	27.9	83	28.7	114	33.1	103.6
Maintenance	40	16.7	47	17.7	59	22.5	60	20.8	59	17.2	47.5
Food services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Transportation	84	35.2	88	33.2	62	23.7	76	26.3	81	23.5	(3.6)
Services and operating expenses											
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	0	0.0	0	0.0	1	0.3	N/C
New and replacement equipment	4	1.7	4	1.5	3	1.1	3	1.0	6	1.7	100.0
Total School Site	\$239	100.0	\$265	100.0	\$262	100.0	\$289	100.0	\$344	100.0	43.9
<b>CLASSROOM</b>											
Salaries and benefits	\$315	86.5	\$349	85.3	393	88.9	393	89.1	469	84.7	Percent Change From 1981-82 to 1985-86
Books, materials, and supplies	19	5.2	27	6.6	32	7.3	27	6.1	47	8.5	48.9
Services and operating expenses	24	6.6	27	6.6	9	2.0	12	2.7	19	3.4	147.4
New and replacement equipment	6	1.7	6	1.5	8	1.8	9	2.1	19	3.4	(20.8) 216.7
Total Classroom	\$364	100.0	\$409	100.0	\$442	100.0	\$441	100.0	\$554	100.0	52.2

N/C indicates the percentage could not be calculated.





TABLE K-50

SUMMARY OF EXPENSE CATEGORIES FOR  
THE INDIAN SPRINGS ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 9	42.8	\$ 10	34.5	\$ 12	28.6	\$ 11	50.0	\$ 15	45.4	66.7
Services and operating expenses	6	28.6	8	27.6	9	21.4	5	22.7	7	21.2	16.7
New and replacement equipment	1	4.8	4	13.8	2	4.7	0	0.0	2	6.1	100.0
Support											
Maintenance and operating salaries	1	4.8	1	3.5	1	2.4	2	9.1	3	9.1	200.0
Supplies and replacement equipment	0	0.0	1	3.4	1	2.4	0	0.0	0	0.0	0.0
Services and operating expenses	4	19.0	4	13.8	6	14.3	4	18.2	4	12.1	0.0
Purchase and improvement of sites, buildings, and equipment	0	0.0	1	3.4	11	26.2	0	0.0	2	6.1	N/C
Total District Office	\$ 21	100.0	\$ 29	100.0	\$ 42	100.0	\$ 22	100.0	\$ 33	100.0	57.1
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 32	17.4	\$ 34	16.2	\$ 45	18.1	\$ 41	22.4	\$ 49	22.2	53.1
Services and operating expenses	3	1.6	3	1.4	5	2.0	3	1.6	3	1.3	0.0
New and replacement equipment	1	0.6	2	0.9	1	0.4	0	0.0	2	0.9	100.0
Pupil Services											
Library services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Other salaries and benefits	3	1.6	3	1.4	6	2.4	4	2.2	4	1.8	33.3
Services and operating expenses	1	0.5	1	0.5	1	0.4	1	0.6	1	0.4	0.0
New and replacement equipment	0	0.0	2	1.0	1	0.4	0	0.0	0	0.0	0.0
Support											
Maintenance	19	10.3	17	8.1	20	8.0	28	15.3	47	21.3	147.4
Food services	18	9.8	20	9.5	17	6.8	22	12.0	24	10.9	33.3
Transportation	34	18.5	38	18.1	33	13.3	37	20.2	21	9.5	(38.2)
Services and operating expenses	66	35.9	59	28.1	80	32.1	46	25.1	53	24.0	(19.7)
Purchase and improvement of sites, buildings, and equipment	0	0.0	14	6.7	32	12.9	0	0.0	13	5.9	N/C
New and replacement equipment	7	3.8	17	8.1	8	3.2	1	0.6	4	1.8	300.0
Total School Site	\$184	100.0	\$210	100.0	\$249	100.0	\$183	100.0	\$221	100.0	20.1
<b>CLASSROOM</b>											
Salaries and benefits	\$135	83.8	\$133	74.3	\$151	77.4	\$176	86.3	\$196	82.7	45.2
Books, materials, and supplies	13	8.1	11	6.1	17	8.7	8	3.9	15	6.3	15.4
Services and operating expenses	4	2.5	6	3.4	12	6.2	17	8.3	13	5.5	(23.5)
New and replacement equipment	9	5.6	29	16.2	15	7.7	3	1.5	13	5.5	333.3
Total Classroom	\$161	100.0	\$179	100.0	\$195	100.0	\$204	100.0	\$237	100.0	47.2

N/C indicates the percentage could not be calculated.

TABLE K-51

SUMMARY OF EXPENSE CATEGORIES FOR  
THE INGLEWOOD UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 1,754	63.9	\$ 1,709	68.9	\$ 1,750	74.8	\$ 2,005	66.8	\$ 2,404	67.9
Services and operating expenses	549	20.0	444	17.9	265	11.3	573	19.1	633	17.9
New and replacement equipment	47	1.7	24	1.0	23	1.0	51	1.7	70	2.0
Support										
Maintenance and operating salaries	153	5.6	144	5.8	140	6.0	153	5.1	182	5.1
Supplies and replacement equipment	23	0.8	18	0.7	16	0.7	20	0.7	27	0.8
Services and operating expenses	122	4.5	133	5.4	138	5.9	178	5.9	186	5.2
Purchase and improvement of sites, buildings, and equipment	96	3.5	8	0.3	7	0.3	21	0.7	40	1.1
Total District Office	\$ 2,744	100.0	\$ 2,480	100.0	\$ 2,339	100.0	\$ 3,001	100.0	\$ 3,542	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	3,215	23.5	3,361	27.1	3,380	27.2	3,659	25.2	3,902	23.0
Services and operating expenses	167	1.2	132	1.1	146	1.2	204	1.4	296	1.8
New and replacement equipment	28	0.2	15	0.1	21	0.2	42	0.3	64	0.4
Pupil Services										
Library services	143	1.1	153	1.2	123	1.0	36	0.2	48	0.3
Guidance, welfare, attendance, physical, and mental health services	1,175	8.6	1,083	8.7	1,185	9.5	1,145	7.9	1,333	7.9
Other salaries and benefits	1,054	7.7	1,020	8.2	1,125	9.1	1,339	9.2	1,832	10.8
Services and operating expenses	78	0.6	53	0.4	22	0.2	36	0.2	41	0.2
New and replacement equipment	14	0.1	24	0.2	41	0.3	11	0.1	15	0.1
Support										
Maintenance	2,393	17.5	2,240	18.1	2,179	17.5	2,385	16.4	2,834	16.7
Food services	1,846	13.5	1,679	13.6	1,832	14.8	2,086	14.3	2,505	14.8
Transportation	273	2.0	242	2.0	140	1.1	107	0.7	90	0.5
Services and operating expenses	2,787	20.4	2,266	18.3	2,125	17.1	2,829	19.5	3,427	20.2
Purchase and improvement of sites, buildings, and equipment	273	2.0	11	0.1	5	0.0	552	3.8	404	2.4
New and replacement equipment	217	1.6	108	0.9	98	0.8	110	0.8	157	0.9
Total School Site	\$13,663	100.0	\$12,387	100.0	\$12,422	100.0	\$14,541	100.0	\$16,948	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$18,753	91.4	\$19,983	94.6	\$21,871	94.1	\$25,530	94.0	\$26,710	92.1
Books, materials, and supplies	898	4.4	614	2.9	776	3.3	980	3.6	1,274	4.4
Services and operating expenses	495	2.4	337	1.6	385	1.7	284	1.1	488	1.7
New and replacement equipment	\$ 372	1.8	\$ 185	0.9	\$ 198	0.9	\$ 363	1.3	\$ 524	1.8
Total Classroom	\$20,518	100.0	\$21,119	100.0	\$23,230	100.0	\$27,157	100.0	\$28,996	100.0
Percent Change From Prior Year										
1981-82										
1982-83										
1983-84										
1984-85										
1985-86										
Percent Change From Prior Year										
1981-82										
1982-83										
1983-84										
1984-85										
1985-86										



TABLE K-53

SUMMARY OF EXPENSE CATEGORIES FOR  
THE ISLAND UNION ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
				Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From 1981-82 to 1985-86
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 26	65.0	\$ 37	74.0	\$ 39	78.0	\$ 46	78.0	\$ 32	66.7
Services and operating expenses	11	27.5	11	22.0	8	16.0	10	16.9	13	27.1
New and replacement equipment	1	2.5	0	0.0	0	0.0	0	0.0	0	0.0
Support										
Maintenance and operating salaries	1	2.5	1	2.0	2	4.0	2	3.4	2	4.2
Supplies and replacement equipment	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Services and operating expenses	1	2.5	1	2.0	1	2.0	1	1.7	1	2.1
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total District Office	\$ 40	100.0	\$ 50	100.0	\$ 50	100.0	\$ 59	100.0	\$ 48	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 21	15.5	\$ 29	19.3	\$ 29	20.9	\$ 34	23.0	\$ 56	32.2
Services and operating expenses	3	2.2	3	2.0	3	2.2	3	2.0	3	1.7
New and replacement equipment	1	0.7	0	0.0	0	0.0	0	0.0	0	0.0
Pupil Services										
Library services	1	0.7	1	0.7	0	0.0	0	0.0	0	0.0
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other salaries and benefits	12	8.8	13	8.7	13	9.3	13	8.8	12	6.9
Services and operating expenses	1	0.7	2	1.3	0	0.0	1	0.7	1	0.6
New and replacement equipment	1	0.7	1	0.7	1	0.7	0	0.0	0	0.0
Support										
Maintenance	19	14.0	15	10.0	29	20.9	30	20.3	28	16.1
Food services	31	22.8	31	20.6	42	30.2	43	29.0	46	26.4
Transportation	5	3.7	13	8.7	1	0.7	0	0.0	0	0.0
Services and operating expenses	36	26.5	42	28.0	21	15.1	24	16.2	27	15.5
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
New and replacement equipment	5	3.7	0	0.0	0	0.0	0	0.0	1	0.6
Total School Site	\$136	100.0	\$150	100.0	\$139	100.0	\$148	100.0	\$174	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$230	88.1	\$253	91.7	\$267	\$83.5	\$304	81.9	\$304	81.0
Books, materials, and supplies	8	3.1	7	2.5	11	3.4	11	3.0	13	3.5
Services and operating expenses	15	5.7	16	5.8	42	13.1	55	14.8	55	14.7
New and replacement equipment	8	3.1	0	0.0	0	0.0	1	0.3	3	0.8
Total Classroom	\$261	100.0	\$276	100.0	\$320	100.0	\$371	100.0	\$375	100.0

M/C indicates the percentage could not be calculated.

TABLE K-54

SUMMARY OF EXPENSE CATEGORIES FOR  
THE JEFFERSON ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 0	0.0	\$ 0	0.0	\$ 0	0.0	\$ 0	0.0	\$ 0	0.0
Services and operating expenses	2	100.0	3	50.0	3	100.0	2	66.7	6	100.0
New and replacement equipment	0	0.0	0	0.0	0	0.0	1	33.3	0	0.0
Support										
Maintenance and operating salaries	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Supplies and replacement equipment	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Services and operating expenses	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total District Office	\$ 2	100.0	\$ 3	100.0	\$ 3	100.0	\$ 3	100.0	\$ 6	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 2	22.2	\$ 2	0.0	\$ 2	20.0	\$ 2	18.2	\$ 0	0.0
Services and operating expenses	0	0.0	0	0.0	1	10.0	0	0.0	1	7.1
New and replacement equipment	0	0.0	0	0.0	0	0.0	1	9.1	0	0.0
Pupil Services										
Library services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other salaries and benefits	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Services and operating expenses	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
New and replacement equipment	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Support										
Maintenance	1	11.1	1	10.0	1	10.0	1	9.1	4	28.6
Food services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Transportation	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Services and operating expenses	5	55.6	7	70.0	4	40.0	5	45.4	8	57.2
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	1	10.0	0	0.0	0	0.0
New and replacement equipment	1	11.1	0	(100.0)	1	10.0	2	18.2	0	0.0
Total School Site	\$ 9	100.0	\$ 10	100.0	\$ 10	100.0	\$ 11	100.0	\$ 14	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$ 18	72.0	\$ 26	86.7	\$ 27	81.8	\$ 31	72.1	\$ 36	90.0
Books, materials, and supplies	2	8.0	1	3.3	2	6.1	5	11.6	1	2.5
Services and operating expenses	3	12.0	3	10.0	3	9.1	2	4.7	2	5.0
New and replacement equipment	2	8.0	0	0.0	1	3.0	5	11.6	1	2.5
Total Classroom	\$ 25	100.0	\$ 30	100.0	\$ 33	100.0	\$ 43	100.0	\$ 40	100.0

N/C indicates the percentage could not be calculated.

TABLE K-55

SUMMARY OF EXPENSE CATEGORIES FOR  
THE JULIAN UNION HIGH SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 63	81.8	\$ 64	74.4	\$ 65	69.9	\$ 62	73.8	\$ 62	62.0	(1.6)
Services and operating expenses	9	11.7	13	15.1	21	22.6	14	16.7	29	29.0	222.2
New and replacement equipment	0	0.0	2	2.4	0	0.0	0	0.0	0	0.0	0.0
Support											
Maintenance and operating salaries	2	2.6	2	2.3	2	2.1	3	3.6	3	3.0	50.0
Supplies and replacing equipment	1	1.3	2	2.3	1	1.1	1	1.2	1	1.0	0.0
Services and operating expenses	2	2.6	3	3.5	4	4.3	4	4.7	5	5.0	150.0
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Total District Office	\$ 77	100.0	\$ 86	100.0	\$ 93	100.0	\$ 84	100.0	\$ 100	100.0	29.9
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 18	9.3	\$ 20	8.6	\$ 45	19.7	\$ 85	26.2	\$ 71	18.2	(16.5)
Services and operating expenses	4	2.1	8	3.5	9	3.9	7	2.2	8	2.1	14.3
New and replacement equipment	0	0.0	1	0.4	0	0.0	0	0.0	0	0.0	0.0
Pupil Services											
Library services	22	11.3	26	11.2	18	7.9	16	4.9	17	4.4	(22.7)
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	4	1.7	0	0.0	27	6.9	N/C
Other salaries and benefits	3	1.5	3	1.3	4	1.7	5	1.5	6	1.5	20.0
Services and operating expenses	1	0.5	2	0.9	1	0.4	1	0.3	2	0.5	100.0
New and replacement equipment	0	0.0	0	0.0	0	0.0	25	7.7	37	9.5	48.0
Support											
Maintenance	24	12.4	27	11.6	24	10.5	43	13.3	54	13.8	125.0
Food services	0	0.0	0	0.0	7	3.1	10	3.1	8	2.1	(20.0)
Transportation	77	39.7	71	30.6	43	18.8	64	19.8	70	17.9	9.4
Services and operating expenses	44	22.7	67	28.9	74	32.3	68	21.0	90	23.1	32.4
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
New and replacement equipment	1	0.5	7	3.0	0	0.0	0	0.0	0	0.0	(100.0)
Total School Site	\$ 194	100.0	\$ 232	100.0	\$ 229	100.0	\$ 324	100.0	\$ 390	100.0	20.4
<b>CLASSROOM</b>											
Salaries and benefits	\$ 449	88.9	\$ 547	88.7	\$ 371	87.5	\$ 424	91.8	\$ 16	89.1	14.9
Books, materials, and supplies	41	8.1	46	7.4	46	10.8	32	6.9	55	9.5	34.1
Services and operating expenses	13	2.6	11	1.8	7	1.7	6	1.3	8	1.4	(38.5)
New and replacement equipment	2	0.4	13	2.1	0	0.0	0	0.0	0	0.0	(100.0)
Total Classroom	\$ 505	100.0	\$ 617	100.0	\$ 424	100.0	\$ 462	100.0	\$ 579	100.0	25.3

N/C indicates the percentage could not be calculated.





**TABLE K-57**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE KIT CARSON UNION ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration	\$ 43	65.2	\$ 32	59.3	\$ 41	56.2	\$ 47	57.3	\$ 40	45.5	(7.0)
Salaries and benefits	12	18.2	12	22.2	18	24.6	18	21.9	33	37.5	175.0
Services and operating expenses	1	1.5	2	3.7	3	4.1	3	3.7	4	4.6	300.0
New and replacement equipment											
Support	2	3.0	2	3.7	3	4.1	4	4.9	3	3.4	(25.0)
Maintenance and operating salaries	1	1.5	1	1.8	1	1.4	1	1.2	1	1.1	0.0
Supplies and replacement equipment	2	3.0	2	3.7	3	4.1	3	3.7	4	4.5	100.0
Services and operating expenses											
Purchase and improvement of sites, buildings, and equipment	5	7.6	3	5.6	4	5.5	6	7.3	3	3.4	(40.0)
Total District Office	\$ 66	100.0	\$ 54	100.0	\$ 73	100.0	\$ 82	100.0	\$ 88	100.0	7.3
<b>SCHOOL SITE</b>											
Administration	\$ 35	12.0	\$ 36	13.1	\$ 44	14.5	\$ 52	14.2	\$ 69	16.5	32.7
Salaries and benefits	4	1.4	5	1.8	8	2.6	10	2.7	12	2.9	20.0
Services and operating expenses	1	0.3	1	0.4	3	1.0	4	1.1	4	0.9	300.0
New and replacement equipment											
Pupil Services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Library services											
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Other salaries and benefits	14	4.8	11	4.0	15	4.9	17	4.6	15	3.6	(11.8)
Services and operating expenses	2	0.7	2	0.7	1	0.3	1	0.3	2	0.5	100.0
New and replacement equipment	0	0.0	0	0.0	1	0.3	1	0.3	1	0.2	0.0
Support	25	8.5	28	10.2	47	15.5	55	15.0	52	12.4	108.0
Maintenance	49	16.8	50	18.3	46	15.1	53	14.5	56	13.4	14.3
Food services	51	17.5	42	15.3	50	16.5	66	18.0	78	18.6	52.9
Transportation	57	19.5	53	19.3	62	20.4	72	19.7	98	23.4	71.9
Services and operating expenses											
Purchase and improvement of sites, buildings, and equipment	47	16.1	13	4.8	15	4.9	27	7.4	23	5.5	(51.1)
New and replacement equipment	7	2.4	33	12.1	12	4.0	8	2.2	9	2.1	28.6
Total School Site	\$292	100.0	\$274	100.0	\$304	100.0	\$366	100.0	\$419	100.0	43.5
<b>CLASSROOM</b>											
Salaries and benefits	\$324	87.3	\$362	87.9	\$379	83.5	\$424	83.1	\$477	84.6	12.5
Books, materials, and supplies	19	5.1	19	4.6	24	5.3	35	6.9	30	5.3	(14.3)
Services and operating expenses	16	4.3	17	4.1	24	5.3	23	4.5	25	4.4	8.7
New and replacement equipment	12	3.3	14	3.4	27	5.9	28	5.5	32	5.7	14.3
Total Classroom	\$371	100.0	\$412	100.0	\$454	100.0	\$510	100.0	\$564	100.0	10.6

N/C indicates the percentage could not be calculated.

**TABLE K-58**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE LEMORE UNION HIGH SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 158	65.0	\$ 161	66.5	\$ 204	70.6	\$ 289	73.7	\$ 289	68.5
Services and operating expenses	43	17.7	38	15.7	41	14.2	54	13.8	74	17.5
New and replacement equipment	6	2.5	6	2.5	4	1.4	0	0.0	10	2.4
Support										
Maintenance and operating salaries	17	7.0	17	7.0	19	6.5	21	5.4	22	5.2
Supplies and replacement equipment	2	0.8	3	1.3	2	0.7	2	0.5	3	0.7
Services and operating expenses	15	6.2	15	6.2	17	5.9	20	5.1	18	4.3
Purchase and improvement of sites, buildings, and equipment	2	0.8	2	0.8	2	0.7	6	1.5	6	1.4
Total District Office	\$ 243	100.0	\$ 242	100.0	\$ 289	100.0	\$ 392	100.0	\$ 422	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 219	17.2	\$ 206	16.1	\$ 180	13.8	\$ 182	11.9	\$ 258	14.4
Services and operating expenses	16	1.2	20	1.6	25	1.9	28	1.8	39	2.2
New and replacement equipment	3	0.2	4	0.3	3	0.2	1	0.1	7	0.4
Pupil Services										
Library services	16	1.2	18	1.4	15	1.2	99	6.5	44	2.4
Guidance, welfare, attendance, physical, and mental health services	197	15.5	232	18.2	251	19.2	293	19.2	265	14.8
Other salaries and benefits	24	1.9	29	2.3	35	2.7	34	2.2	25	1.4
Services and operating expenses	4	0.3	5	0.4	3	0.2	4	0.3	5	0.3
New and replacement equipment	1	0.1	3	0.2	0	0.0	0	0.0	2	0.1
Support										
Maintenance	\$ 261	20.5	\$ 263	20.6	\$ 292	22.4	\$ 321	21.0	\$ 342	19.1
Food services	123	9.7	111	8.7	122	9.4	119	7.8	117	6.5
Transportation	80	6.3	88	6.9	85	6.5	96	6.3	327	18.2
Services and operating expenses	259	20.4	266	20.8	271	20.8	324	21.2	327	18.2
Purchase and improvement of sites, buildings, and equipment	39	3.1	3	0.2	2	0.2	24	1.6	15	0.8
New and replacement equipment	30	2.4	29	2.3	20	1.5	1	0.1	22	1.2
Total School Site	\$1,272	100.0	\$1,277	100.0	\$1,304	100.0	\$1,526	100.0	\$1,795	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$1,639	91.6	\$1,748	89.2	\$1,858	89.8	\$2,193	92.9	\$2,553	90.7
Books, materials, and supplies	83	4.6	117	6.0	128	6.2	127	5.4	147	5.2
Services and operating expenses	22	1.2	44	2.2	47	2.3	38	1.6	44	1.6
New and replacement equipment	46	2.6	50	2.6	36	1.7	3	0.1	72	2.5
Total Classroom	\$1,790	100.0	\$1,959	100.0	\$2,069	100.0	\$2,361	100.0	\$2,816	100.0

N/C indicates the percentage could not be calculated.

TABLE K-59

SUMMARY OF EXPENSE CATEGORIES FOR  
THE LENOX ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 339	64.3	\$ 411	68.1	\$ 460	67.4	\$ 511	67.9	\$ 560	68.3
Services and operating expenses	114	21.6	115	19.0	135	19.8	145	19.3	151	18.4
New and replacement equipment	11	2.1	6	1.0	7	1.0	9	1.2	12	1.5
				Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
				(45.5)		16.7		28.6		33.3
Support										
Maintenance and operating salaries	31	5.9	36	6.0	40	5.9	43	5.7	47	9.3
Supplies and replacement equipment	6	1.1	5	0.8	6	0.9	7	0.9	7	0.8
Services and operating expenses	23	4.4	26	4.3	28	4.1	31	4.1	35	12.9
Purchase and improvement of sites, buildings, and equipment	3	0.6	5	0.8	6	0.9	7	0.9	8	14.3
				Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
				100.0		100.0		100.0		100.0
Total District Office	\$ 527	100.0	\$ 604	100.0	\$ 682	100.0	\$ 753	100.0	\$ 820	100.0
				Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
				14.6		12.9		10.4		8.9
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 661	19.5	\$ 761	19.9	\$ 802	19.5	\$ 910	20.6	\$ 1,047	21.8
Services and operating expenses	47	1.4	41	1.1	74	1.8	80	1.8	84	1.7
New and replacement equipment	6	0.2	4	0.1	5	0.1	6	0.1	8	0.2
				Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
				(33.3)		33.3		20.0		33.3
Pupil Services										
Library services	60	1.8	33	0.9	20	0.5	34	0.8	38	11.8
Guidance, welfare, attendance, physical, and mental health services	315	9.3	357	9.4	376	9.1	426	9.6	389	8.1
Other salaries and benefits	174	5.1	216	5.7	242	5.9	247	5.6	286	6.0
Services and operating expenses	17	0.5	16	0.4	10	0.3	10	0.2	11	10.0
New and replacement equipment	5	0.1	8	0.2	23	0.6	2	0.0	3	0.1
				Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
				(45.0)		(39.4)		70.0		(36.7)
Support										
Maintenance	481	14.2	567	14.9	627	15.2	676	15.3	732	15.3
Food services	1,046	30.8	1,229	32.2	1,314	31.9	1,379	31.1	1,449	30.2
Transportation	20	0.6	19	0.5	12	0.3	8	0.2	9	0.2
Services and operating expenses	504	14.8	523	13.7	558	13.6	620	14.0	703	14.7
Purchase and improvement of sites, buildings, and equipment	7	0.2	11	0.3	22	0.5	14	0.3	11	0.2
New and replacement equipment	51	1.5	28	0.7	30	0.7	18	0.4	25	0.5
				Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
				(45.1)		7.1		(40.0)		(51.0)
Total School Site	\$3,394	100.0	\$3,813	100.0	\$4,115	100.0	\$4,430	100.0	\$4,795	100.0
				Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
				12.3		7.9		7.7		8.2
<b>CLASSROOM</b>										
Salaries and benefits	\$5,729	91.4	\$6,382	93.3	\$6,668	91.9	\$7,425	92.9	\$7,870	90.3
Books, materials, and supplies	329	5.3	298	4.4	413	5.7	367	4.6	581	6.7
Services and operating expenses	120	1.9	112	1.6	117	1.6	142	1.8	180	2.1
New and replacement equipment	88	1.4	48	0.7	56	0.8	59	0.7	82	0.9
				Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
				(45.5)		16.7		5.4		39.0
Total Classroom	\$6,266	100.0	\$6,840	100.0	\$7,254	100.0	\$7,993	100.0	\$8,713	100.0
				Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
				9.2		6.1		10.2		9.0

**TABLE K-60**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE LINCOLN UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
	Change From Prior Year	Percent	Change From Prior Year	Percent	Change From Prior Year	Percent	Change From Prior Year	Percent	Change From Prior Year	Percent
<b>DISTRICT OFFICE</b>										
Administration	\$ 540	63.1	\$ 596	68.0	\$ 597	64.5	\$ 701	61.5	\$ 812	59.3
Salaries and benefits	147	17.2	132	15.1	165	17.8	215	18.9	296	21.6
Services and operating expenses	24	2.8	11	1.2	19	2.0	39	3.4	49	3.6
New and replacement equipment										
Support	57	6.7	63	7.2	69	7.5	74	6.5	82	6.0
Maintenance and operating salaries										
Supplies and replacement equipment	9	1.0	7	0.8	8	0.9	11	1.0	12	0.9
Services and operating expenses	53	6.2	55	6.3	46	5.0	62	5.4	68	5.0
Purchase and improvement of sites, buildings, and equipment	26	3.0	12	1.4	21	2.3	38	3.3	49	3.6
Total District Office	\$ 856	100.0	\$ 876	100.0	\$ 925	100.0	\$ 1,140	100.0	\$ 1,368	100.0
	Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year	
<b>SCHOOL SITE</b>										
Administration	\$ 963	20.6	\$1,047	21.7	\$ 1,179	23.6	\$ 1,292	22.3	\$ 1,421	20.7
Salaries and benefits	65	1.4	57	1.2	79	1.6	104	1.8	130	1.9
Services and operating expenses	14	0.3	7	0.1	14	0.3	29	0.5	36	0.5
New and replacement equipment										
Pupil Services	90	1.9	99	2.1	110	2.2	122	2.1	121	1.8
Library services										
Guidance, welfare, attendance, physical, and mental health services	414	8.9	462	9.6	502	10.0	569	9.8	711	10.3
Other salaries and benefits	239	5.1	255	5.3	291	5.8	363	6.2	432	6.3
Services and operating expenses	23	0.5	20	0.4	13	0.3	18	0.3	23	0.3
New and replacement equipment	6	0.1	8	0.2	9	0.2	8	0.1	11	0.2
Support	899	19.3	992	20.6	1,081	21.6	1,164	20.0	1,288	18.7
Maintenance	486	10.4	526	10.9	538	10.7	667	11.5	778	11.3
Food services	268	5.8	287	6.0	230	4.6	242	4.2	252	3.7
Transportation	986	21.1	960	19.9	808	16.1	1,060	18.3	1,329	19.3
Services and operating expenses										
Purchase and improvement of sites, buildings, and equipment	90	1.9	40	0.8	51	1.0	85	1.5	243	3.5
New and replacement equipment	127	2.7	59	1.2	99	2.0	83	1.5	105	1.5
Total School Site	\$4,670	100.0	\$4,819	100.0	\$ 5,004	100.0	\$ 5,806	100.0	\$ 6,880	100.0
	Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year	
<b>CLASSROOM</b>										
Salaries and benefits	\$7,994	91.2	\$8,876	93.5	\$ 9,932	92.3	\$11,507	90.7	\$13,198	90.1
Books, materials, and supplies	408	4.7	344	3.6	500	4.7	671	5.3	842	5.7
Services and operating expenses	174	2.0	183	1.9	166	1.5	233	1.8	274	1.9
New and replacement equipment	186	2.1	90	1.0	158	1.5	272	2.2	343	2.3
Total Classroom	\$8,762	100.0	\$9,493	100.0	\$10,756	100.0	\$12,683	100.0	\$14,657	100.0
	Percent Change From 1981-82		Percent Change From 1981-82		Percent Change From 1981-82		Percent Change From 1981-82		Percent Change From 1981-82	

**TABLE K-61**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
<b>Administration</b>											
Salaries and benefits	\$ 1,277	74.4	\$ 1,536	77.1	\$ 1,532	76.3	\$ 1,727	70.9	\$ 1,830	69.2	43.3
Services and operating expenses	214	12.4	214	10.7	247	12.3	450	18.5	536	20.3	150.5
New and replacement equipment	12	0.7	29	1.5	31	1.6	36	1.5	42	1.6	250.0
<b>Support</b>											
Maintenance and operating salaries	103	6.0	98	4.9	89	4.4	94	3.8	99	3.7	(3.9)
Supplies and replacement equipment	8	0.5	9	0.4	8	0.4	9	0.4	10	0.4	25.0
Services and operating expenses	94	5.5	89	4.5	81	4.0	102	4.2	106	4.0	12.8
Purchase and improvement of sites, buildings, and equipment	9	0.5	18	0.9	20	1.0	17	0.7	20	0.8	122.2
<b>Total District Office</b>	<u>\$ 1,717</u>	<u>100.0</u>	<u>\$ 1,993</u>	<u>100.0</u>	<u>\$ 2,008</u>	<u>100.0</u>	<u>\$ 2,435</u>	<u>100.0</u>	<u>\$ 2,643</u>	<u>100.0</u>	53.9
<b>SCHOOL SITE</b>											
<b>Administration</b>											
Salaries and benefits	\$ 2,176	28.5	\$ 2,274	29.1	\$ 2,270	29.9	\$ 2,416	29.3	\$ 2,666	29.8	22.5
Services and operating expenses	71	0.9	69	0.9	89	1.2	103	1.2	123	1.4	73.2
New and replacement equipment	7	0.1	17	0.2	23	0.3	30	0.4	34	0.4	385.7
<b>Pupil Services</b>											
Library services	182	2.4	169	2.2	188	2.5	207	2.5	180	2.0	(1.1)
Guidance, welfare, attendance, physical, and mental health services	667	8.7	830	10.6	866	11.4	937	11.3	995	11.2	49.2
Other salaries and benefits	517	6.8	544	7.0	551	7.3	586	7.1	700	7.8	35.4
Services and operating expenses	34	0.4	34	0.4	16	0.2	25	0.3	29	0.3	(14.7)
New and replacement equipment	3	0.0	1	0.0	21	0.3	8	0.1	9	0.1	200.0
<b>Support</b>											
Maintenance	1,612	21.1	1,529	19.6	1,395	18.4	1,468	17.8	1,558	17.4	(3.3)
Food services	699	9.1	636	8.1	717	9.5	804	9.7	829	9.3	18.6
Transportation	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Services and operating expenses	1,603	21.0	1,540	19.7	1,256	16.6	1,568	19.0	1,697	19.0	5.9
Purchase and improvement of sites, buildings, and equipment	22	0.3	41	0.5	50	0.6	22	0.3	26	0.3	18.2
New and replacement equipment	54	0.7	134	1.7	136	1.8	79	1.0	91	1.0	68.5
<b>Total School Site</b>	<u>\$ 7,647</u>	<u>100.0</u>	<u>\$ 7,818</u>	<u>100.0</u>	<u>\$ 7,578</u>	<u>100.0</u>	<u>\$ 8,253</u>	<u>100.0</u>	<u>\$ 8,937</u>	<u>100.0</u>	16.9
<b>CLASSROOM</b>											
Salaries and benefits	\$15,130	95.3	\$15,604	94.3	\$15,962	94.6	\$17,319	93.7	\$18,062	93.5	4.3
Books, materials, and supplies	427	2.7	480	2.9	479	2.8	653	3.5	690	3.6	61.6
Services and operating expenses	231	1.4	238	1.4	176	1.1	247	1.4	256	1.3	10.8
New and replacement equipment	93	0.6	231	1.4	257	1.5	262	1.4	301	1.6	233.7
<b>Total Classroom</b>	<u>\$15,881</u>	<u>100.0</u>	<u>\$16,553</u>	<u>100.0</u>	<u>\$16,874</u>	<u>100.0</u>	<u>\$18,481</u>	<u>100.0</u>	<u>\$19,309</u>	<u>100.0</u>	4.5

TABLE K-62  
SUMMARY OF EXPENSE CATEGORIES FOR  
THE LODI UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86:  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 1,339	68.8	\$ 1,370	68.8	\$ 1,620	67.4	\$ 2,044	62.8	\$ 2,377	63.4
Services and operating expenses	272	14.0	281	14.1	451	18.7	591	18.2	698	18.6
New and replacement equipment	55	2.8	47	2.4	42	1.7	93	2.9	117	3.1
Percent Change From Prior Year										
Support										
Maintenance and operating salaries	116	6.0	124	6.2	127	5.3	160	4.9	190	5.1
Supplies and replacement equipment	16	0.8	15	0.8	12	0.5	14	0.4	19	0.5
Services and operating expenses	108	5.5	110	5.5	110	4.6	149	4.6	164	4.4
Purchase and improvement of sites, buildings, and equipment	41	2.1	43	2.2	43	1.8	203	6.2	183	4.9
Percent Change From Prior Year										
Total District Office	\$ 1,947	100.0	\$ 1,990	100.0	\$ 2,405	100.0	\$ 3,254	100.0	\$ 3,748	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 2,828	23.8	\$ 2,887	23.7	\$ 3,166	25.0	\$ 4,146	25.9	\$ 4,961	26.7
Services and operating expenses	94	0.8	100	0.8	165	1.3	207	1.3	258	1.4
New and replacement equipment	31	0.3	27	0.2	41	0.3	81	0.5	101	0.5
Percent Change From Prior Year										
Pupil Services										
Library services	53	0.4	52	0.4	61	0.5	101	0.6	140	0.8
Guidance, welfare, attendance, physical, and mental health services	933	7.8	1,030	8.5	1,122	8.9	1,312	8.2	1,602	8.6
Other salaries and benefits	324	2.7	342	2.8	369	2.9	536	3.4	674	3.6
Services and operating expenses	39	0.3	43	0.4	26	0.2	33	0.2	41	0.2
New and replacement equipment	67	0.6	65	0.5	33	0.3	20	0.1	25	0.1
Percent Change From Prior Year										
Support										
Maintenance	1,819	15.3	1,943	15.9	1,992	15.8	2,499	15.6	2,975	16.0
Food services	1,193	10.0	1,228	10.1	1,257	9.9	1,442	9.0	1,635	8.8
Transportation	2,004	16.9	1,964	16.1	2,046	16.2	2,440	15.2	2,594	13.9
Services and operating expenses	1,913	16.1	1,948	16.0	1,871	14.8	2,443	15.3	2,852	15.3
Purchase and improvement of sites, buildings, and equipment	135	1.1	154	1.3	125	1.0	551	3.4	500	2.7
New and replacement equipment	459	3.9	400	3.3	366	2.9	208	1.3	261	1.4
Percent Change From Prior Year										
Total School Site	\$ 11,892	100.0	\$ 12,183	100.0	\$ 12,640	100.0	\$ 16,019	100.0	\$ 18,619	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$ 20,547	92.9	\$ 21,445	93.2	\$ 23,619	94.5	\$ 27,858	92.0	\$ 33,111	92.0
Books, materials, and supplies	864	3.9	874	3.8	774	3.1	1,354	4.5	1,577	4.4
Services and operating expenses	263	1.2	320	1.4	227	0.9	372	1.2	440	1.2
New and replacement equipment	432	2.0	369	1.6	367	1.5	694	2.3	871	2.4
Percent Change From Prior Year										
Total Classroom	\$ 22,106	100.0	\$ 23,008	100.0	\$ 24,987	100.0	\$ 30,278	100.0	\$ 35,999	100.0
Percent Change From Prior Year										
Percent Change From Prior Year										

**TABLE K-63**

**SUMMARY OF EXPENSE CATEGORIES FOR  
THE LONG BEACH UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	From Prior Year	to 1985-86
<b>DISTRICT OFFICE</b>												
<b>Administration</b>												
Salaries and benefits	\$ 5,947	65.6	\$ 6,609	67.2	\$ 7,279	60.6	\$ 7,836	61.1	\$ 8,974	58.8	14.5	50.9
Services and operating expenses	1,798	19.8	1,875	19.0	3,283	27.3	3,450	26.9	4,396	28.8	27.4	144.5
New and replacement equipment	87	1.0	74	0.7	108	0.9	133	1.0	247	1.6	85.7	183.9
<b>Support</b>												
Maintenance and operating salaries	802	8.8	806	8.2	889	7.4	853	6.6	1,003	6.6	17.6	25.1
Supplies and replacement equipment	83	0.9	78	0.8	62	0.5	61	0.5	81	0.5	32.8	(2.4)
Services and operating expenses	331	3.7	381	3.9	349	2.9	433	3.4	382	2.5	(11.8)	15.4
Purchase and improvement of sites, buildings, and equipment	17	0.2	17	0.2	47	0.4	61	0.5	173	1.2	183.6	917.6
Total District Office	\$ 9,065	100.0	\$ 9,840	100.0	\$ 12,017	100.0	\$ 12,827	100.0	\$ 15,256	100.0	18.9	68.3
<b>SCHOOL SITE</b>												
<b>Administration</b>												
Salaries and benefits	\$13,518	24.7	\$14,201	24.7	\$ 15,184	25.2	\$ 16,230	25.5	\$ 18,204	25.1	12.2	34.7
Services and operating expenses	634	1.1	637	1.1	629	1.0	644	1.0	921	1.3	43.0	45.3
New and replacement equipment	51	0.1	43	0.1	84	0.1	111	0.2	195	0.3	75.7	282.4
<b>Pupil Services</b>												
Library services	741	1.3	760	1.3	812	1.4	906	1.4	2,022	2.8	123.2	172.9
Guidance, welfare, and mental health services	5,329	9.7	5,687	9.9	6,354	10.6	7,038	11.1	8,025	11.1	14.0	50.6
Other salaries and benefits	2,615	4.8	2,755	4.8	3,132	5.2	3,290	5.2	3,760	5.2	14.3	43.8
Services and operating expenses	275	0.5	287	0.5	175	0.3	180	0.3	225	0.3	25.0	(18.2)
New and replacement equipment	225	0.4	229	0.4	172	0.3	29	0.0	54	0.1	86.2	(76.0)
<b>Support</b>												
Maintenance	12,532	22.9	12,584	21.9	13,884	23.1	13,327	21.0	15,675	21.6	17.6	25.1
Food services	9,057	16.5	10,195	17.7	11,161	18.5	12,058	18.9	12,725	17.5	5.5	40.5
Transportation	863	1.6	945	1.6	1,076	1.8	1,193	1.9	1,310	1.8	9.8	51.8
Services and operating expenses	8,317	15.2	8,656	15.1	6,863	11.4	8,234	12.9	8,542	11.8	3.7	2.7
Purchase and improvement of sites, buildings, and equipment	71	0.1	7	0.0	64	0.1	69	0.1	312	0.4	352.2	339.4
New and replacement equipment	583	1.1	533	0.9	592	1.0	294	0.5	540	0.7	83.7	(7.4)
Total School Site	\$54,811	100.0	\$57,519	100.0	\$ 60,182	100.0	\$ 63,603	100.0	\$ 72,510	100.0	14.0	32.3
<b>CLASSROOM</b>												
Salaries and benefits	\$79,786	97.7	\$85,014	94.1	\$ 96,461	94.5	\$106,171	95.6	\$117,843	94.9	11.0	47.7
Books, materials, and supplies	2,986	3.5	2,978	3.3	3,744	3.6	2,838	2.5	3,276	2.6	15.4	9.7
Services and operating expenses	1,739	2.0	1,830	2.0	1,005	1.0	1,069	1.0	1,322	1.1	23.7	(24.0)
New and replacement equipment	686	0.8	579	0.6	899	0.9	976	0.9	1,777	1.4	82.1	139.0
Total Classroom	\$85,197	100.0	\$90,401	100.0	\$102,109	100.0	\$111,054	100.0	\$124,218	100.0	11.9	45.8

**TABLE K-64**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE LOS ANGELES UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration	\$ 56,007	66.3	\$ 57,463	66.4	\$ 62,169	59.9	\$ 70,585	60.5	\$ 80,128	61.6	43.1
Salaries and benefits	12,635	15.0	14,642	16.9	27,149	26.1	27,481	23.6	29,505	22.7	133.5
Services and operating expenses	722	0.9	638	0.7	794	0.8	1,998	1.7	2,455	1.9	240.0
New and replacement equipment											
Support	6,996	8.3	7,134	8.3	7,912	7.6	8,960	7.7	10,006	7.7	43.0
Maintenance and operating salaries	618	0.7	680	0.8	689	0.7	774	0.7	854	0.7	10.3
Supplies and replacement equipment	3,211	3.8	3,468	4.0	3,409	3.3	3,917	3.3	4,543	3.5	41.5
Services and operating expenses											
Purchase and improvement of sites, buildings, and equipment	4,264	5.0	2,486	2.9	1,664	1.6	2,902	2.5	2,509	1.9	(41.2)
Total District Office	\$ 84,453	100.0	\$ 86,511	100.0	\$ 103,786	100.0	\$ 116,617	100.0	\$ 130,000	100.0	11.5
<b>SCHOOL SITE</b>											
Administration	\$150,416	24.3	\$140,490	22.8	\$ 147,251	22.9	\$ 165,865	23.2	\$ 184,754	23.4	11.4
Salaries and benefits	5,030	0.8	5,443	0.9	6,375	1.0	6,726	0.9	7,414	0.9	47.4
Services and operating expenses	477	0.1	429	0.1	807	0.1	1,721	0.2	2,042	0.3	328.1
New and replacement equipment											
Pupil Services	4,600	0.8	3,876	0.6	4,853	0.8	5,269	0.7	5,529	0.7	20.2
Library services											
Guidance, welfare, and attendance, physical, and mental health services	64,570	10.4	65,633	10.6	72,776	11.3	85,806	12.0	88,720	11.2	37.4
Other salaries and benefits	28,756	4.7	27,717	4.5	28,335	4.4	29,964	4.2	35,888	4.5	24.8
Services and operating expenses	2,330	0.4	2,458	0.4	1,578	0.3	1,679	0.3	1,829	0.2	(21.5)
New and replacement equipment	1,297	0.2	915	0.1	732	0.1	430	0.1	530	0.1	(59.1)
Support	109,054	17.6	111,211	18.0	123,241	19.2	139,555	19.5	155,914	19.8	43.0
Maintenance	108,687	17.6	113,906	18.5	118,820	18.5	131,529	18.4	140,251	17.8	29.0
Food services	46,153	7.5	49,906	8.1	54,474	8.5	58,263	8.2	66,430	8.4	43.9
Transportation	72,562	11.7	77,408	12.5	67,877	10.6	75,150	10.5	87,994	11.2	21.3
Services and operating expenses	13,834	2.2	7,990	1.3	5,315	0.8	8,696	1.2	6,207	0.8	(55.1)
Purchase and improvement of sites, buildings, and equipment	10,697	1.7	9,209	1.6	9,700	1.5	4,394	0.6	5,382	0.7	(49.7)
New and replacement equipment											
Total School Site	\$618,463	100.0	\$617,291	100.0	\$ 642,134	100.0	\$ 715,047	100.0	\$ 788,884	100.0	10.3
<b>CLASSROOM</b>											
Salaries and benefits	\$865,335	93.9	\$891,090	94.2	\$ 989,837	93.5	\$1,112,639	93.2	\$1,217,216	92.7	40.7
Books, materials, and supplies	34,173	3.7	32,769	3.5	38,653	3.6	42,834	3.6	50,786	3.9	48.6
Services and operating expenses	16,685	1.8	16,599	1.8	23,865	2.3	24,099	2.0	27,467	2.1	64.6
New and replacement equipment	5,671	0.6	5,012	0.5	6,854	0.6	14,532	1.2	17,759	1.3	213.2
Total Classroom	\$921,864	100.0	\$945,470	100.0	\$1,059,209	100.0	\$1,194,104	100.0	\$1,313,228	100.0	42.5



**TABLE K-65**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE LOS BANOS UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 318	69.4	\$ 331	71.0	\$ 368	74.2	\$ 407	71.4	\$ 486	66.8
Services and operating expenses	63	13.8	71	15.3	57	11.5	74	13.0	108	14.9
New and replacement equipment	16	3.5	8	1.7	6	1.2	20	3.5	27	3.7
Support										
Maintenance and operating salaries	27	5.9	27	5.8	31	6.3	34	6.0	36	5.0
Supplies and replacement equipment	9	2.0	7	1.5	3	0.6	4	0.7	6	0.8
Services and operating expenses	24	5.2	20	4.3	25	5.0	28	4.9	29	4.0
Purchase and improvement of sites, buildings, and equipment	1	0.2	2	0.4	6	1.2	3	0.5	35	4.8
Total District Office	\$ 458	100.0	\$ 466	100.0	\$ 496	100.0	\$ 570	100.0	\$ 727	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 467	20.7	\$ 488	20.9	\$ 537	22.1	\$ 567	20.3	\$ 560	17.0
Services and operating expenses	33	1.5	37	1.6	28	1.2	41	1.5	57	1.7
New and replacement equipment	9	0.4	4	0.2	7	0.3	29	1.0	25	0.8
Pupil Services										
Library services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Guidance, welfare, attendance, physical, and mental health services	187	8.3	217	9.3	230	9.5	259	9.3	411	13.5
Other salaries and benefits	63	2.8	65	2.8	73	3.0	83	3.0	81	3.5
Services and operating expenses	8	0.3	9	0.4	6	0.2	7	0.3	10	0.3
New and replacement equipment	0	0.0	0	0.0	0	0.0	4	0.1	6	0.2
Support										
Maintenance	416	18.4	420	18.0	491	20.2	528	18.9	571	17.3
Food services	272	12.1	339	14.6	354	14.5	406	14.5	499	15.2
Transportation	295	13.1	321	13.8	308	12.7	344	12.3	379	11.5
Services and operating expenses	422	18.7	391	16.8	359	14.7	434	16.2	531	16.5
Purchase and improvement of sites, buildings, and equipment	9	0.4	3	0.1	18	0.7	20	0.7	102	3.1
New and replacement equipment	75	3.3	35	1.5	23	0.9	52	1.9	61	1.8
Total School Site	\$2,256	100.0	\$2,329	100.0	\$2,434	100.0	\$2,794	100.0	\$3,293	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$3,407	91.1	\$3,645	93.2	\$4,050	92.8	\$4,604	89.1	\$5,080	88.3
Books, materials, and supplies	176	4.7	178	4.6	197	4.5	271	5.3	354	6.2
Services and operating expenses	28	0.8	27	0.7	64	1.5	99	1.9	111	1.9
New and replacement equipment	128	3.4	59	1.5	55	1.2	191	3.7	205	3.6
Total Classroom	\$3,739	100.0	\$3,909	100.0	\$4,366	100.0	\$5,165	100.0	\$5,750	100.0
Percent Change From Prior Year										
1981-82			4.1	11.2	74.2	11.2	11.2	10.6	19.4	52.8
1982-83			12.7	(19.7)	11.5	(19.7)	29.8	29.8	45.9	71.4
1983-84			(50.0)	(25.0)	1.2	(25.0)	233.3	233.3	35.0	68.8
1984-85										
1985-86										
1981-82										
1982-83										
1983-84										
1984-85										
1985-86										

N/C indicates the percentage could not be calculated.

TABLE K-66

SUMMARY OF EXPENSE CATEGORIES FOR  
THE MARK WEST UNION ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 71	64.6	\$ 71	73.2	0.0	70.7	\$100	75.8	\$ 86	74.1	21.1
Services and operating expenses	21	19.1	18	18.6	(14.3)	20.2	17.4	15.0	20	17.2	(4.8)
New and replacement equipment	0	0.0	1	1.0	N/C	1.0	0.0	(100.0)	1	0.9	N/C
Support											
Maintenance and operating salaries	4	3.6	3	3.1	(25.0)	4.1	3.0	0.0	4	3.5	0.0
Supplies and replacement equipment	1	0.9	1	1.0	0.0	1.0	0.8	0.0	1	0.9	0.0
Services and operating expenses	3	2.7	3	3.1	0.0	3.0	3.0	33.3	4	3.4	0.0
Purchase and improvement of sites, buildings, and equipment	10	9.1	0	0.0	(100.0)	0	0.0	0.0	0	0.0	(100.0)
Total District Office	\$110	100.0	\$ 97	100.0	(11.8)	\$ 99	100.0	100.0	\$116	100.0	(12.1)
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 59	18.2	\$ 83	24.8	40.7	19.9	20.7	25.0	\$113	26.2	41.3
Services and operating expenses	4	1.2	4	1.2	0.0	1.9	2.3	50.0	7	1.6	(22.2)
New and replacement equipment	0	0.0	0	0.0	0.0	0.3	0.0	(100.0)	1	0.2	N/C
Pupil Services											
Library services	0	0.0	0	0.0	0.0	0.0	0.0	0.0	0	0.0	0.0
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0.0	0.0	2.6	N/C	12	2.8	N/C
Other salaries and benefits	16	4.9	27	8.1	68.8	23	7.5	26.1	30	6.9	87.5
Services and operating expenses	1	0.3	1	0.3	0.0	0.3	0.3	0.0	1	0.2	0.0
New and replacement equipment	0	0.0	2	0.6	N/C	0	0.0	(100.0)	0	0.0	0.0
Support											
Maintenance	57	17.5	55	16.4	(3.5)	62	17.3	8.1	70	16.2	22.8
Food services	40	12.3	36	10.7	(10.0)	42	11.6	7.1	54	12.5	35.0
Transportation	74	22.8	66	19.7	(10.8)	65	16.5	(1.5)	66	15.3	(10.8)
Services and operating expenses	50	15.4	58	17.3	16.0	56	20.1	39.3	76	17.6	52.0
Purchase and improvement of sites, buildings, and equipment	23	7.1	0	0.0	(100.0)	0	0.0	N/C	0	0.0	(100.0)
New and replacement equipment	1	0.3	3	0.9	200.0	2	0.6	(33.3)	1	0.5	100.0
Total School Site	\$325	100.0	\$335	100.0	3.1	\$322	100.0	20.2	\$432	100.0	(11.6)
<b>CLASSROOM</b>											
Salaries and benefits	\$723	93.2	\$691	93.4	(4.4)	\$748	93.9	93.1	\$874	91.8	8.6
Books, materials, and supplies	29	3.7	20	2.7	(31.0)	19	2.4	3.5	42	4.4	40.0
Services and operating expenses	23	3.0	25	3.4	8.7	27	3.1	8.0	29	3.1	7.4
New and replacement equipment	1	0.1	4	0.5	300.0	5	0.6	(40.0)	7	0.7	133.3
Total Classroom	\$776	100.0	\$740	100.0	(4.6)	\$797	100.0	8.5	\$952	100.0	22.7

N/C indicates the percentage could not be calculated.

**TABLE K-67**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE MILL VALLEY ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 205	61.9	(4.4)	\$ 196	65.1	69.7	\$ 246	69.7	25.5	\$ 242	67.6	(1.6)	\$ 262	69.7	8.3
Services and operating expenses	87	26.3	(25.3)	65	21.6	18.7	66	18.7	1.5	71	19.8	7.6	66	17.6	(7.0)
New and replacement equipment	1	0.3	0.0	1	0.3	0.8	3	0.8	200.0	1	0.3	(66.7)	2	0.5	100.0
<b>Support</b>															
Maintenance and operating salaries	18	5.5	0.0	18	6.0	5.4	19	5.4	5.6	20	5.6	5.3	20	5.3	0.0
Supplies and replacement equipment	3	0.9	(33.3)	2	0.7	0.6	2	0.6	0.0	3	0.8	50.0	2	0.5	(33.3)
Services and operating expenses	16	4.8	0.0	16	5.3	4.5	16	4.5	0.0	20	5.6	25.0	23	6.1	15.0
Purchase and improvement of sites, buildings, and equipment	1	0.3	200.0	3	1.0	0.3	1	0.3	(66.7)	1	0.3	0.0	1	0.3	0.0
<b>Total District Office</b>	<b>\$ 331</b>	<b>100.0</b>	<b>(9.1)</b>	<b>\$ 301</b>	<b>100.0</b>	<b>100.0</b>	<b>\$ 353</b>	<b>100.0</b>	<b>17.3</b>	<b>\$ 358</b>	<b>100.0</b>	<b>1.4</b>	<b>\$ 376</b>	<b>100.0</b>	<b>5.0</b>
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 373	29.6	8.3	\$ 404	30.0	33.1	\$ 451	33.1	11.6	\$ 487	33.2	8.0	\$ 549	35.4	12.7
Services and operating expenses	24	1.9	(12.5)	21	1.6	2.1	29	2.1	38.1	33	2.3	13.8	27	1.8	(18.2)
New and replacement equipment	1	0.1	(100.0)	0	0.0	0.1	2	0.1	N/C	1	0.1	(50.0)	1	0.1	0.0
<b>Pupil Services</b>															
Library services	60	4.7	8.3	65	4.8	4.9	67	4.9	3.1	68	4.6	1.5	85	5.5	25.0
Guidance, welfare, attendance, physical, and mental health services	32	2.5	212.5	100	7.4	7.6	103	7.6	3.0	109	7.4	5.8	94	6.1	(13.8)
Other salaries and benefits	49	3.9	4.1	51	3.8	4.7	64	4.7	25.5	69	4.7	7.8	75	4.8	8.7
Services and operating expenses	11	0.9	(9.1)	10	0.8	0.2	3	0.2	(70.0)	4	0.3	33.3	4	0.3	0.0
New and replacement equipment	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
<b>Support</b>															
Maintenance	275	21.8	1.5	279	20.7	21.3	290	21.3	3.9	319	21.8	10.0	312	20.1	(2.2)
Food services	60	4.8	(3.3)	58	4.3	4.1	56	4.1	(3.4)	25	1.7	(55.4)	28	1.8	12.0
Transportation	1	0.1	(100.0)	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	(100.0)
Services and operating expenses	366	29.0	(4.9)	348	25.8	20.9	285	20.9	(18.1)	347	23.7	21.8	369	23.8	6.3
Purchase and improvement of sites, buildings, and equipment	3	0.2	166.7	8	0.6	0.0	0	0.0	(100.0)	2	0.1	N/C	0	0.0	(100.0)
New and replacement equipment	6	0.5	(50.0)	3	0.2	1.0	13	1.0	333.3	2	0.1	(84.6)	5	0.3	150.0
<b>Total School Site</b>	<b>\$1,261</b>	<b>100.0</b>	<b>6.8</b>	<b>\$1,347</b>	<b>100.0</b>	<b>100.0</b>	<b>\$1,363</b>	<b>100.0</b>	<b>1.2</b>	<b>\$1,466</b>	<b>100.0</b>	<b>7.6</b>	<b>\$1,549</b>	<b>100.0</b>	<b>5.7</b>
<b>CLASSROOM</b>															
Salaries and benefits	\$2,905	93.1	0.8	\$2,929	94.3	93.3	\$2,963	93.3	1.2	\$3,119	93.6	5.3	\$3,244	95.7	4.0
Books, materials, and supplies	90	2.9	8.9	98	3.2	3.3	104	3.3	6.1	123	3.7	18.3	81	2.4	(34.1)
Services and operating expenses	115	3.7	(34.8)	75	2.4	2.7	85	2.7	13.3	82	2.5	(3.5)	49	1.5	(40.2)
New and replacement equipment	10	0.3	(60.0)	4	0.1	0.7	24	0.7	500.0	8	0.2	(66.7)	15	0.4	87.5
<b>Total Classroom</b>	<b>\$3,120</b>	<b>100.0</b>	<b>(0.4)</b>	<b>\$3,106</b>	<b>100.0</b>	<b>100.0</b>	<b>\$3,176</b>	<b>100.0</b>	<b>2.3</b>	<b>\$3,332</b>	<b>100.0</b>	<b>4.9</b>	<b>\$3,389</b>	<b>100.0</b>	<b>1.7</b>

N/C indicates the percentage could not be calculated.





**TABLE K-70**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE MONTICELLO UNION ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 35	76.1	(28.6)	\$ 46	63.9	2.2	\$ 51	72.9	10.9	\$ 45	65.2	(11.8)	\$ 45	65.2	28.6
Services and operating expenses	6	13.0	0.0	20	27.8	233.3	12	17.1	(40.0)	16	23.2	33.3	16	23.2	166.7
New and replacement equipment	0	0.0	0.0	1	1.4	N/C	1	1.4	0.0	1	1.5	0.0	1	1.5	N/C
Support															
Maintenance and operating salaries	3	6.5	0.0	2	2.8	(33.3)	3	4.3	50.0	3	4.3	0.0	3	4.3	0.0
Supplies and replacement equipment	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	1	1.5	N/C	1	1.5	N/C
Services and operating expenses	2	4.4	0.0	3	4.1	50.0	3	4.3	0.0	3	4.3	0.0	3	4.3	50.0
Purchase and improvement of sites, buildings, and equipment	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
<b>Total District Office</b>	<b>\$ 46</b>	<b>100.0</b>	<b>21.7</b>	<b>\$ 72</b>	<b>100.0</b>	<b>28.6</b>	<b>\$ 70</b>	<b>100.0</b>	<b>(2.8)</b>	<b>\$ 69</b>	<b>100.0</b>	<b>(1.4)</b>	<b>\$ 69</b>	<b>100.0</b>	<b>50.0</b>
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 47	32.2	6.4	\$ 53	31.0	6.0	\$ 56	30.1	5.7	\$ 67	34.4	19.6	\$ 67	34.4	42.6
Services and operating expenses	2	1.4	0.0	5	2.9	150.0	6	3.2	20.0	7	3.6	16.7	7	3.6	250.0
New and replacement equipment	0	0.0	0.0	1	0.6	N/C	1	0.6	0.0	1	0.5	0.0	1	0.5	N/C
Pupil Services															
Library services	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
Guidance, welfare, attendance, physical, and mental health services	0	0.0	N/A	0	0.0	N/A	0	0.0	N/A	0	0.0	N/A	0	0.0	N/A
Other salaries and benefits	14	9.6	0.0	19	11.1	35.7	27	14.5	42.1	14	7.2	(48.1)	14	7.2	0.0
Services and operating expenses	1	0.7	0.0	1	0.6	0.0	1	0.5	0.0	1	0.5	0.0	1	0.5	0.0
New and replacement equipment	3	2.0	(100.0)	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	(100.0)
Support															
Maintenance	41	28.1	4.9	39	22.8	(9.3)	40	21.5	2.6	45	23.1	12.5	45	23.1	9.8
Food services	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
Transportation	0	0.0	N/A	0	0.0	N/A	0	0.0	N/A	0	0.0	N/A	0	0.0	N/A
Services and operating expenses	37	25.3	21.6	51	29.8	13.3	53	28.5	3.9	58	29.7	9.4	58	29.7	56.8
Purchase and improvement of sites, buildings, and equipment	1	0.7	(100.0)	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	(100.0)
New and replacement equipment	0	0.0	0.0	2	1.2	N/C	2	1.1	0.0	2	1.0	0.0	2	1.0	0.0
<b>Total School Site</b>	<b>\$146</b>	<b>100.0</b>	<b>6.2</b>	<b>\$171</b>	<b>100.0</b>	<b>10.3</b>	<b>\$186</b>	<b>100.0</b>	<b>8.8</b>	<b>\$195</b>	<b>100.0</b>	<b>4.8</b>	<b>\$195</b>	<b>100.0</b>	<b>33/6</b>
<b>CLASSROOM</b>															
Salaries and benefits	\$538	95.6	5.0	\$633	94.5	12.0	\$681	93.8	7.6	\$788	94.1	15.7	\$788	94.1	46.5
Books, materials, and supplies	17	3.0	(35.3)	22	3.3	100.0	23	3.2	4.5	23	2.8	0.0	23	2.8	35.3
Services and operating expenses	7	1.2	0.0	10	1.5	42.9	16	2.2	60.0	21	2.5	31.3	21	2.5	200.0
New and replacement equipment	1	0.2	0.0	5	0.7	400.0	6	0.8	20.0	5	0.6	(16.7)	5	0.6	400.0
<b>Total Classroom</b>	<b>\$563</b>	<b>100.0</b>	<b>3.7</b>	<b>\$670</b>	<b>100.0</b>	<b>14.7</b>	<b>\$726</b>	<b>100.0</b>	<b>8.4</b>	<b>\$837</b>	<b>100.0</b>	<b>15.3</b>	<b>\$837</b>	<b>100.0</b>	<b>48.7</b>

N/C indicates the percentage could not be calculated.

TABLE K-71

SUMMARY OF EXPENSE CATEGORIES FOR  
THE MOTHER LODE UNION ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 127	66.1		\$ 111	63.4	(12.6)	\$ 123	60.6	10.8	\$ 130	66.7	5.7	\$ 143	58.4	10.0
Services and operating expenses	37	19.3		33	18.9	(10.8)	48	23.7	45.5	31	15.9	(35.4)	67	27.3	116.1
New and replacement equipment	7	3.6		9	5.1	28.6	10	4.9	11.1	9	4.6	(10.0)	8	3.3	(11.1)
Support															
Maintenance and operating salaries	9	4.7		9	5.1	0.0	10	4.9	11.1	10	5.1	0.0	12	4.9	20.0
Supplies and replacing expenses	3	1.6		3	1.7	0.0	2	1.0	(33.3)	2	1.0	0.0	3	1.2	50.0
Services and operating expenses	8	4.2		8	4.6	0.0	8	3.9	0.0	8	4.1	0.0	10	4.1	25.0
Purchase and improvement of sites, buildings, and equipment	1	0.5		2	1.2	100.0	2	1.0	0.0	5	2.6	150.0	2	0.8	(60.0)
Total District Office	\$ 192	100.0		\$ 175	100.0	(8.9)	\$ 203	100.0	16.0	\$ 195	100.0	(3.9)	\$ 245	100.0	25.6
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 189	20.6		\$ 216	22.4	14.3	\$ 236	22.4	9.3	\$ 267	24.9	13.1	\$ 297	23.5	11.2
Services and operating expenses	13	1.4		13	1.3	0.0	27	2.6	107.7	20	1.9	(25.9)	31	2.5	55.0
New and replacement equipment	4	0.4		5	0.5	25.0	9	0.8	80.0	13	1.2	44.4	8	0.6	(38.5)
Pupil Services															
Library services	21	2.3		25	2.6	19.0	17	1.6	(32.0)	52	4.9	205.9	51	4.0	(1.9)
Guidance, welfare, attendance, physical, and mental health services	19	2.1		0	0.0	(100.0)	14	1.3	N/C	0	0.0	(100.0)	0	0.0	(100.0)
Other salaries and benefits	51	5.6		54	5.6	5.9	72	6.8	33.3	75	7.0	4.2	81	6.4	8.0
Services and operating expenses	5	0.6		5	0.5	0.0	3	0.3	(40.0)	3	0.3	0.0	5	0.4	66.7
New and replacement equipment	1	0.1		1	0.1	0.0	0	0.0	(100.0)	2	0.2	N/C	2	0.2	0.0
Support															
Maintenance	133	14.5		135	14.0	1.5	155	14.7	14.8	154	14.4	(0.6)	191	15.1	24.0
Food services	112	12.2		101	10.5	(9.8)	115	10.9	13.9	115	10.7	0.0	103	8.2	(10.4)
Transportation	176	19.2		198	20.5	12.5	181	17.2	(8.6)	173	16.2	(4.4)	249	19.7	43.9
Services and operating expenses	161	17.6		169	17.5	5.0	182	17.3	7.7	162	15.1	(11.0)	225	17.8	38.9
Purchase and improvement of sites, buildings, and equipment	0	0.0		0	0.0	0.0	0	0.0	0.0	11	1.0	N/C	1	0.1	(90.9)
New and replacement equipment	31	3.4		43	4.5	38.7	43	4.1	0.0	24	2.2	(44.2)	19	1.5	(20.8)
Total School Site	\$ 916	100.0		\$ 965	100.0	5.3	\$ 1,054	100.0	9.2	\$ 1,071	100.0	1.6	\$ 1,263	100.0	17.9
<b>CLASSROOM</b>															
Salaries and benefits	\$ 1,428	89.3		\$ 1,515	88.8	6.1	\$ 1,724	87.3	13.8	\$ 1,844	83.6	7.0	\$ 2,096	90.1	13.7
Books, materials, and supplies	82	5.1		69	(15.9)	(15.9)	108	5.5	56.5	122	13.0	13.0	92	4.0	(24.6)
Services and operating expenses	37	2.3		49	2.9	32.4	53	2.7	8.2	53	6.9	188.7	74	3.2	(51.6)
New and replacement equipment	53	3.3		74	4.3	39.6	89	4.5	20.3	87	4.0	(2.2)	63	2.7	(27.6)
Total Classroom	\$ 1,600	100.0		\$ 1,707	100.0	6.7	\$ 1,974	100.0	15.6	\$ 2,206	100.0	11.8	\$ 2,325	100.0	5.4

N/C indicates the percentage could not be calculated.

TABLE K-72

SUMMARY OF EXPENSE CATEGORIES FOR  
THE FT. DIABLO UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From 1981-82 to 1985-86
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 2,969	69.7	72.4	\$ 3,350	72.4	8.2	\$ 4,440	75.5	22.5	\$ 4,884	77.2	10.2	\$ 4,884	77.2	64.5
Services and operating expenses	652	15.3	14.3	663	14.3	1.7	690	13.8	4.1	637	10.1	(7.0)	637	10.1	(2.3)
New and replacement equipment	41	1.0	0.7	32	0.7	(22.0)	58	1.2	81.3	88	1.5	(20.5)	70	1.1	70.7
Support															
Maintenance and operating salaries	344	8.1	7.5	348	7.5	1.2	376	7.5	8.0	378	6.4	10.3	417	6.6	21.2
Supplies and replacement equipment	30	0.7	0.7	32	0.7	6.7	32	0.6	0.0	39	0.7	13.3	34	0.5	13.3
Services and operating expenses	203	4.8	4.2	195	4.2	(3.9)	214	4.3	9.7	217	3.7	9.7	238	3.8	17.2
Purchase and improvement of sites, buildings, and equipment	18	0.4	0.2	8	0.2	(55.6)	11	0.2	37.5	34	0.6	209.1	48	0.7	166.7
Total District Office	\$ 4,257	100.0	100.0	\$ 4,628	100.0	8.7	\$ 5,006	100.0	8.2	\$ 5,881	100.0	17.5	\$ 6,328	100.0	48.6
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 7,451	28.8	28.0	\$ 7,263	28.0	(2.5)	\$ 7,681	27.4	5.8	\$ 7,499	26.6	(2.4)	\$ 8,406	27.5	12.1
Services and operating expenses	196	0.8	0.8	211	0.8	7.7	371	1.3	75.8	329	1.2	(11.3)	302	1.0	(8.2)
New and replacement equipment	26	0.1	0.1	21	0.1	(19.2)	70	0.3	233.3	87	0.3	24.3	52	0.2	(40.2)
Pupil Services															
Library services	804	3.1	3.1	813	3.1	1.1	839	3.0	3.2	930	3.2	9.7	1,003	3.3	24.8
Guidance, welfare, and mental health, physical, and mental health services	2,766	10.7	10.8	2,796	10.8	1.1	2,910	10.4	4.1	3,012	10.7	3.5	3,146	10.3	13.7
Other salaries and benefits	946	3.7	3.5	908	3.5	(4.0)	1,005	3.6	10.7	986	3.5	(1.9)	1,181	3.9	19.8
Services and operating expenses	68	0.3	0.3	72	0.3	5.9	47	0.2	(34.7)	59	0.2	25.5	55	0.2	(6.8)
New and replacement equipment	55	0.2	0.2	60	0.2	9.1	30	0.1	(50.0)	18	0.1	(40.0)	283	0.9	1,472.2
Support															
Maintenance	5,377	20.8	21.0	5,448	21.0	1.3	5,885	21.0	8.0	5,904	20.9	0.3	6,525	21.3	21.4
Food services	2,738	10.6	11.3	2,930	11.3	7.0	3,232	11.5	10.3	3,659	13.0	13.2	3,514	11.5	(4.0)
Transportation	1,690	6.5	7.1	1,828	7.1	8.2	1,900	6.8	3.9	1,871	6.6	(1.5)	1,960	6.4	16.0
Services and operating expenses	3,489	13.5	13.1	3,394	13.1	(2.7)	3,771	13.5	11.1	3,637	12.9	(3.6)	3,883	12.7	6.8
Purchase and improvement of sites, buildings, and equipment	50	0.2	0.1	15	0.1	(70.0)	34	0.1	126.7	38	0.1	11.8	88	0.3	76.0
New and replacement equipment	188	0.7	0.6	150	0.6	(20.2)	221	0.8	47.3	200	0.7	(9.5)	147	0.5	(26.5)
Total School Site	\$25,844	100.0	100.0	\$25,909	100.0	0.3	\$27,996	100.0	8.1	\$28,219	100.0	0.8	\$30,545	100.0	18.2
<b>CLASSROOM</b>															
Salaries and benefits	\$47,468	96.1	96.7	\$47,943	96.7	1.0	\$49,869	96.4	4.0	\$54,293	95.6	8.9	\$58,693	95.5	23.6
Books, materials, and supplies	1,217	2.5	2.0	994	2.0	(18.3)	1,007	1.9	1.3	1,122	2.0	11.4	1,433	2.3	16.9
Services and operating expenses	374	0.8	0.8	415	0.8	11.0	338	0.7	(18.6)	698	1.2	106.5	855	1.4	128.6
New and replacement equipment	319	0.6	0.5	254	0.5	(20.4)	538	1.0	111.8	680	1.2	26.4	473	0.8	(30.4)
Total Classroom	\$49,378	100.0	100.0	\$49,606	100.0	0.5	\$51,752	100.0	4.3	\$56,793	100.0	9.7	\$61,444	100.0	24.4



TABLE K-73

**SUMMARY OF EXPENSE CATEGORIES FOR  
THE NEWCASTLE ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86			
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent				
<b>DISTRICT OFFICE</b>														
Administration	\$ 35	67.3	\$ 35	64.8	0.0	55.3	20.0	\$ 46	56.1	9.5	\$ 46	56.1	0.0	31.4
Salaries and benefits	12	23.1	15	27.8	25.0	38.2	93.3	29	35.4	0.0	30	36.6	3.4	150.0
Services and operating expenses	0	0.0	0	0.0	0.0	1.3	N/C	2	2.4	100.0	1	1.2	(50.0)	N/C
New and replacement equipment														
Support	2	3.9	2	3.7	0.0	2.6	0.0	2	2.4	0.0	2	2.4	0.0	0.0
Maintenance and operating salaries	0	0.0	0	0.0	0.0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0.0
Supplies and replacement equipment	2	3.8	2	3.7	0.0	2.6	0.0	3	3.7	50.0	3	3.7	0.0	50.0
Services and operating expenses														
Purchase and improvement of sites, buildings, and equipment	1	1.9	0	0.0	(100.0)	0.0	0.0	0	0.0	0.0	0	0.0	0.0	(100.0)
Total District Office	\$ 52	100.0	\$ 54	100.0	3.8	100.0	40.7	\$ 82	100.0	7.9	\$ 82	100.0	0.0	57.7
<b>SCHOOL SITE</b>														
Administration	\$ 32	14.0	\$ 30	15.6	(6.3)	18.0	13.3	\$ 37	17.9	8.8	\$ 49	21.5	32.4	53.1
Salaries and benefits	3	1.3	4	2.1	33.3	2.6	25.0	5	2.4	0.0	6	2.6	20.0	100.0
Services and operating expenses	0	0.0	0	0.0	0.0	0.0	0.0	1	0.5	N/C	1	0.4	0.0	N/C
New and replacement equipment														
Pupil Services	2	0.9	2	1.1	0.0	0.5	(50.0)	2	1.0	100.0	2	0.9	0.0	0.0
Library services														
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0.0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0.0
Other salaries and benefits	8	3.5	6	3.1	(25.0)	3.2	0.0	9	4.3	50.0	10	4.4	11.1	25.0
Services and operating expenses	2	0.9	2	1.0	0.0	1.1	0.0	2	1.0	0.0	2	0.9	0.0	0.0
New and replacement equipment	0	0.0	0	0.0	0.0	0.5	N/C	0	0.0	(100.0)	0	0.0	0.0	0.0
Support	28	12.3	24	12.5	(14.3)	16.9	33.3	31	15.0	(3.1)	38	16.7	22.6	35.7
Maintenance	98	43.0	66	34.4	(32.7)	30.7	(12.1)	61	29.5	5.2	56	24.6	(8.2)	(42.9)
Food services	0	0.0	0	0.0	0.0	0.5	N/C	3	1.4	200.0	4	1.7	33.3	N/C
Transportation	52	22.8	56	29.2	7.7	24.9	(16.1)	53	25.6	12.8	58	25.4	9.4	11.5
Services and operating expenses														
Purchase and improvement of sites, buildings, and equipment	2	0.9	0	0.0	(100.0)	0.0	0.0	0	0.0	0.0	0	0.0	0.0	(100.0)
New and replacement equipment	1	0.4	2	1.0	100.0	1.1	0.0	3	1.4	50.0	2	0.9	(33.3)	100.0
Total School Site	\$ 228	100.0	\$ 192	100.0	(15.8)	100.0	(1.6)	\$ 207	100.0	9.5	\$ 228	100.0	10.1	0.0
<b>CLASSROOM</b>														
Salaries and benefits	\$ 297	88.1	\$ 352	89.8	18.5	90.3	3.1	\$ 401	91.3	10.5	\$ 428	90.8	6.7	44.1
Books, materials, and supplies	24	7.1	22	5.6	(8.3)	5.5	0.0	18	4.1	(18.2)	22	4.7	22.2	(8.3)
Services and operating expenses	14	4.2	15	3.8	7.1	12	(20.0)	9	2.1	(25.0)	15	3.2	66.7	7.1
New and replacement equipment	2	0.6	3	0.8	50.0	1.2	66.7	11	2.5	120.0	6	1.3	(45.5)	200.0
Total Classroom	\$ 337	100.0	\$ 392	100.0	16.3	100.0	2.6	\$ 439	100.0	9.2	\$ 471	100.0	7.3	39.8

N/C indicates the percentage could not be calculated.

**TABLE K-74**

**SUMMARY OF EXPENSE CATEGORIES FOR  
THE NEWMPORT-MESA UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b><u>DISTRICT OFFICE</u></b>											
Administration											
Salaries and benefits	\$ 2,521	68.1	\$ 2,449	66.3	\$ 2,503	68.6	\$ 3,066	73.1	\$ 3,372	71.4	33.8
Services and operating expenses	696	18.8	743	20.1	632	17.3	547	13.0	635	16.1	(8.8)
New and replacement equipment	15	0.4	14	0.4	22	0.6	42	1.0	91	1.9	506.7
Support											
Maintenance and operating salaries	246	6.6	264	7.2	254	7.0	283	6.7	314	6.7	27.6
Supplies and replacement equipment	22	0.6	23	0.6	21	0.6	26	0.6	29	0.6	31.8
Services and operating expenses	182	4.9	191	5.2	204	5.6	216	5.2	255	5.4	40.1
Purchase and improvement of sites, buildings, and equipment	22	0.6	7	0.2	13	0.3	17	0.4	30	0.6	36.4
<b>Total District Office</b>	<b>\$ 3,704</b>	<b>100.0</b>	<b>\$ 3,691</b>	<b>100.0</b>	<b>\$ 3,649</b>	<b>100.0</b>	<b>\$ 4,197</b>	<b>100.0</b>	<b>\$ 4,726</b>	<b>100.0</b>	<b>27.6</b>
<b><u>SCHOOL SITE</u></b>											
Administration											
Salaries and benefits	\$ 4,207	25.5	\$ 4,129	23.7	\$ 4,210	24.1	\$ 4,885	25.5	\$ 5,466	25.2	29.9
Services and operating expenses	161	1.0	185	1.1	232	1.3	196	1.0	266	1.2	65.2
New and replacement equipment	10	0.1	9	0.0	18	0.1	38	0.2	83	0.4	730.0
Pupil Services											
Library services	228	1.4	229	1.3	197	1.1	210	1.1	199	0.9	(12.7)
Guidance, welfare, attendance, physical, and mental health services	1,269	7.7	1,375	7.9	1,395	8.0	1,648	8.6	1,717	7.9	35.3
Other salaries and benefits	575	3.5	606	3.5	720	4.1	850	4.4	842	3.9	46.4
Services and operating expenses	56	0.3	72	0.4	38	0.2	45	0.2	47	0.2	(16.1)
New and replacement equipment	24	0.1	17	0.1	25	0.1	9	0.1	19	0.1	(20.8)
Support											
Maintenance	3,853	23.3	4,130	23.7	3,982	22.8	4,430	23.1	4,923	22.7	27.8
Food services	1,905	11.5	2,240	12.9	2,369	13.6	2,456	12.8	2,624	12.1	37.7
Transportation	967	5.9	950	5.5	998	5.7	1,160	6.2	1,270	5.9	31.3
Services and operating expenses	3,118	18.9	3,348	19.3	3,172	18.2	3,133	16.3	4,021	18.5	29.0
Purchase and improvement of sites, buildings, and equipment	57	0.3	13	0.1	24	0.1	19	0.1	17	0.1	(70.2)
New and replacement equipment	74	0.5	86	0.5	97	0.6	93	0.5	205	0.9	177.0
<b>Total School Site</b>	<b>\$16,504</b>	<b>100.0</b>	<b>\$17,389</b>	<b>100.0</b>	<b>\$17,477</b>	<b>100.0</b>	<b>\$19,172</b>	<b>100.0</b>	<b>\$21,699</b>	<b>100.0</b>	<b>31.5</b>
<b><u>CLASSROOM</u></b>											
Salaries and benefits	\$26,766	95.7	\$27,066	95.9	\$27,974	94.6	\$30,503	94.6	\$32,930	93.2	23.0
Books, materials, and supplies	816	2.9	699	2.5	975	3.3	1,078	3.3	1,208	3.4	48.0
Services and operating expenses	274	1.0	354	1.2	445	1.5	347	1.1	504	1.4	83.9
New and replacement equipment	122	0.4	111	0.4	183	0.6	314	1.0	690	2.0	465.6
<b>Total Classroom</b>	<b>\$27,978</b>	<b>100.0</b>	<b>\$28,230</b>	<b>100.0</b>	<b>\$29,577</b>	<b>100.0</b>	<b>\$32,242</b>	<b>100.0</b>	<b>\$35,332</b>	<b>100.0</b>	<b>26.3</b>

TABLE K-75

SUMMARY OF EXPENSE CATEGORIES FOR  
THE NORMAL-LA MIRADA CITY UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Percent Change From Prior Year	
<b>DISTRICT OFFICE</b>												
<b>Administration</b>												
Salaries and benefits	\$ 2,195	67.2	\$ 2,318	68.2	\$ 2,532	67.1	\$ 2,772	63.6	\$ 2,992	64.9	7.9	36.3
Services and operating expenses	417	12.8	399	11.7	654	17.3	867	19.9	759	16.5	(12.5)	82.0
New and replacement equipment	57	1.7	70	2.1	94	2.5	125	2.9	110	2.4	(12.0)	93.0
<b>Support</b>	232	7.1	238	7.0	261	6.9	281	6.4	310	6.7	10.3	33.6
Maintenance and operating salaries	33	1.0	35	1.0	0	0.0	30	0.7	36	0.8	20.0	9.1
Supplies and replacement equipment	133	4.1	139	4.1	156	4.1	189	4.3	162	3.5	(14.3)	21.8
Services and operating expenses	201	6.1	199	5.9	78	2.1	95	2.2	241	5.2	153.7	19.9
Purchase and improvement of sites, buildings, and equipment				(1.0)		(60.8)						
Total District Office	\$ 3,268	100.0	\$ 3,398	100.0	\$ 3,775	100.0	\$ 4,359	100.0	\$ 4,610	100.0	5.8	41.1
<b>SCHOOL SITE</b>												
<b>Administration</b>												
Salaries and benefits	\$ 4,029	23.4	\$ 4,083	23.4	\$ 4,404	23.5	\$ 4,695	22.9	\$ 5,119	23.4	9.0	27.1
Services and operating expenses	184	1.1	186	1.1	106	0.6	394	1.9	612	2.8	55.3	232.6
New and replacement equipment	36	0.2	46	0.3	84	0.4	153	0.8	118	0.5	(22.9)	227.8
<b>Pupil Services</b>	34	0.2	36	0.2	39	0.2	41	0.2	46	0.2	12.2	35.3
Library services				5.9		8.3						
Guidance, welfare, and mental health services				24.5		5.6						
Other salaries and benefits	1,439	8.4	1,086	6.2	1,147	6.1	1,216	5.9	1,295	5.9	6.5	(10.0)
Services and operating expenses	1,134	6.6	1,132	6.5	1,304	7.0	1,549	7.6	1,863	8.5	20.3	64.3
New and replacement equipment	52	0.3	58	0.3	26	0.1	50	0.2	58	0.3	16.0	11.5
Support	66	0.4	14	0.1	9	0.0	25	0.1	23	0.1	(8.0)	(65.2)
Maintenance	3,628	21.1	3,724	21.4	4,077	21.8	4,390	21.4	4,887	22.2	10.4	33.6
Food services	2,293	13.3	2,323	13.3	2,710	14.5	2,674	13.0	2,717	12.4	1.6	18.5
Transportation	872	5.1	908	5.2	1,893	10.1	1,048	5.1	1,152	5.3	9.9	32.1
Services and operating expenses	2,451	14.2	2,602	14.9	2,279	12.2	3,651	17.8	3,028	13.9	(17.1)	23.5
Purchase and improvement of sites, buildings, and equipment	672	3.9	919	5.3	272	1.4	320	1.6	728	3.3	127.5	8.3
New and replacement equipment	317	1.8	322	1.8	388	2.1	304	1.5	255	1.2	(16.1)	(19.6)
Total School Site	\$17,207	100.0	\$17,439	100.0	\$18,738	100.0	\$20,510	100.0	\$21,861	100.0	6.6	27.0
<b>CLASSROOM</b>												
<b>Salaries and benefits</b>												
Books, materials, and supplies	\$24,556	91.3	\$25,027	91.3	\$27,302	90.7	\$28,864	89.4	\$31,908	90.9	10.5	29.9
Services and operating expenses	1,265	4.7	1,134	4.1	1,172	3.9	1,350	4.2	1,501	4.3	11.2	18.7
New and replacement equipment	637	2.4	711	2.6	816	2.7	992	3.1	825	2.5	(16.8)	29.5
Support	447	1.6	553	2.0	23.7	0.8	1,073	3.3	875	2.5	(18.5)	95.7
Total Classroom	\$26,905	100.0	\$27,425	100.0	\$30,099	100.0	\$32,729	100.0	\$35,109	100.0	8.8	30.5

**TABLE K-76**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE OAKLAND CITY UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 6,324	66.5	\$ 7,176	71.2	\$ 7,413	67.1	\$ 8,152	68.7	\$ 8,871	62.0
Services and operating expenses	1,479	15.6	1,416	14.1	2,143	19.4	2,128	17.9	3,673	25.6
New and replacement equipment	71	0.7	81	0.8	129	1.2	21	0.2	158	1.1
Support										
Maintenance and operating salaries	748	7.9	733	7.3	736	6.6	890	7.5	891	6.2
Supplies and replacement equipment	65	0.7	61	0.6	64	0.6	77	0.7	66	0.5
Services and operating expenses	436	4.6	436	4.3	418	3.8	490	4.1	509	3.6
Purchase and improvement of sites, buildings, and equipment	379	4.0	176	1.7	145	1.3	102	0.9	150	1.0
Total District Office	\$ 9,502	100.0	\$10,079	100.0	\$11,048	100.0	\$ 11,860	100.0	\$ 14,318	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$15,855	27.7	\$16,328	28.1	\$16,858	29.4	\$ 18,932	27.4	\$ 20,742	29.3
Services and operating expenses	550	1.0	501	0.9	674	1.2	831	1.2	1,300	1.8
New and replacement equipment	44	0.1	49	0.1	97	0.2	37	0.1	123	0.2
Pupil Services										
Library services	877	1.5	900	1.5	717	1.3	2,799	4.1	773	1.1
Guidance, welfare, attendance, physical, and mental health services	5,636	9.8	6,024	10.4	5,122	8.9	6,704	9.7	7,245	10.2
Other salaries and benefits	3,825	6.7	3,940	6.8	3,921	6.8	4,892	7.1	5,435	7.7
Services and operating expenses	234	0.4	212	0.4	134	0.2	139	0.2	189	0.3
New and replacement equipment	69	0.1	145	0.2	175	0.3	9	0.0	34	0.1
Support										
Maintenance	11,570	20.2	11,330	19.5	11,370	19.8	13,747	19.9	13,755	19.4
Food services	8,320	14.5	9,151	15.7	9,597	16.7	11,672	16.9	10,948	15.5
Transportation	0	0.0	0	0.0	0	0.0	0	0.0	83	N/C
Services and operating expenses	8,889	15.5	8,691	15.0	7,778	13.6	8,930	12.9	9,516	13.4
Purchase and improvement of sites, buildings, and equipment	1,088	1.9	468	0.8	336	0.6	302	0.4	304	0.4
New and replacement equipment	325	0.6	372	0.6	566	1.0	66	0.1	342	0.5
Total School Site	\$57,282	100.0	\$58,111	100.0	\$57,345	100.0	\$ 69,060	100.0	\$ 70,789	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$80,655	94.5	\$83,464	94.6	\$88,675	94.3	\$100,931	92.5	\$104,218	91.5
Books, materials, and supplies	2,631	3.1	2,756	3.1	2,857	3.1	5,033	4.6	5,029	4.4
Services and operating expenses	1,500	1.8	1,376	1.6	1,427	1.5	2,970	2.7	3,536	3.1
New and replacement equipment	559	0.6	640	0.7	1,060	1.1	211	0.2	1,119	1.0
Total Classroom	\$85,345	100.0	\$88,236	100.0	\$94,019	100.0	\$109,145	100.0	\$113,902	100.0

N/C indicates the percentage could not be calculated.

TABLE K-77

SUMMARY OF EXPENSE CATEGORIES FOR  
THE ONTARIO-MONTCLAIR ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>												
Administration	\$ 1,633	70.7	\$ 1,444	69.6	\$ 1,695	66.7	\$ 2,122	73.7	\$ 2,393	73.7	\$ 2,393	46.5
Salaries and benefits	428	18.5	337	16.2	524	20.6	371	12.9	433	13.3	433	1.2
Services and operating expenses	5	0.2	17	0.8	41	1.6	61	2.1	71	2.2	71	1,320.0
New and replacement equipment												
Support	122	5.3	137	6.6	157	6.2	169	5.9	183	5.6	183	50.0
Maintenance and operating salaries	10	0.4	12	0.6	11	0.4	12	0.4	14	0.4	14	40.0
Supplies and replacement equipment	98	4.2	101	4.9	101	4.0	117	4.1	126	3.9	126	28.6
Services and operating expenses												
Purchase and improvement of sites, buildings, and equipment	15	0.7	28	1.3	13	0.5	25	0.9	30	0.9	30	100.0
Total District Office	\$ 2,311	100.0	\$ 2,076	100.0	\$ 2,542	100.0	\$ 2,877	100.0	\$ 3,250	100.0	\$ 3,250	40.6
<b>SCHOOL SITES</b>												
Administration	\$ 3,019	29.1	\$ 3,038	28.7	\$ 3,422	29.6	\$ 3,919	31.0	\$ 3,972	29.7	\$ 3,972	31.6
Salaries and benefits	106	1.0	96	0.9	128	1.1	130	1.0	154	1.2	154	45.3
Services and operating expenses	3	0.0	10	0.1	47	0.4	65	0.5	74	0.6	74	2,366.7
New and replacement equipment												
Pupil Services	55	0.5	70	0.7	77	0.7	95	0.8	74	0.6	74	34.5
Library services												
Guidance, welfare, attendance, physical, and mental health services	915	8.8	921	8.7	970	8.4	1,105	8.7	1,116	8.4	1,116	22.0
Other salaries and benefits	212	2.1	190	1.8	246	2.1	324	2.6	369	2.8	369	74.1
Services and operating expenses	58	0.6	45	0.4	31	0.3	27	0.2	30	0.2	30	(48.3)
New and replacement equipment	14	0.1	14	0.1	12	0.1	12	0.1	14	0.1	14	0.0
Support	1,905	18.4	2,145	20.2	2,457	21.2	2,652	21.0	2,860	21.4	2,860	50.1
Maintenance	1,640	15.8	1,725	16.3	1,851	16.0	1,857	14.7	1,874	14.0	1,874	14.3
Food services	365	3.5	373	3.5	412	3.6	488	3.9	534	4.0	534	46.3
Transportation	1,990	19.2	1,777	16.8	1,629	14.1	1,755	13.9	2,032	15.2	2,032	2.1
Services and operating expenses												
Purchase and improvement of sites, buildings, and equipment	71	0.7	116	1.1	40	0.3	61	0.5	87	0.6	87	22.5
New and replacement equipment	25	0.2	78	0.7	247	2.1	144	1.1	166	1.2	166	564.0
Total School Site	\$10,378	100.0	\$10,598	100.0	\$11,569	100.0	\$12,634	100.0	\$13,356	100.0	\$13,356	28.7
<b>CLASSROOM</b>												
Salaries and benefits	\$21,148	95.0	\$22,343	94.7	\$24,546	93.0	\$28,254	92.3	\$31,225	92.4	\$31,225	47.6
Books, materials, and supplies	692	3.1	827	3.5	1,163	4.4	1,139	3.7	1,190	3.5	1,190	72.0
Services and operating expenses	383	1.7	280	1.2	311	1.2	725	133.1	808	2.4	808	111.0
New and replacement equipment	43	0.2	134	0.6	380	1.4	497	1.6	572	1.7	572	1,230.2
Total Classroom	\$22,266	100.0	\$23,584	100.0	\$26,400	100.0	\$30,615	100.0	\$33,795	100.0	\$33,795	51.8

TABLE K-78

SUMMARY OF EXPENSE CATEGORIES FOR  
THE ORANGE UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 3,806	77.9	2.2	\$ 3,861	74.1	(0.7)	\$ 4,079	63.7	5.6	\$ 4,683	66.9	14.8	\$ 4,683	66.9	23.0
Services and operating expenses	421	8.6	23.5	633	12.1	21.7	1,559	24.3	146.3	1,473	21.0	(5.5)	1,473	21.0	249.9
New and replacement equipment	72	1.5	(41.7)	64	1.2	52.4	92	1.4	43.8	83	1.2	(9.8)	83	1.2	15.3
Support															
Maintenance and operating salaries	288	5.9	(4.2)	312	6.0	13.0	316	4.9	1.3	354	5.1	12.0	354	5.1	22.9
Supplies and replacement equipment	33	0.7	9.1	34	0.7	(5.6)	36	0.6	5.9	31	0.4	(13.9)	31	0.4	(6.1)
Services and operating expenses	223	4.5	4.5	252	4.8	8.2	282	4.4	11.9	313	4.5	11.0	313	4.5	40.4
Purchase and improvement of sites, buildings, and equipment	44	0.9	(45.5)	56	1.1	133.3	44	0.7	(21.4)	66	0.9	50.0	66	0.9	50.0
Total District Office	\$ 4,887	100.0	2.7	\$ 5,212	100.0	3.8	\$ 6,408	100.0	22.9	\$ 7,003	100.0	9.3	\$ 7,003	100.0	43.3
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 5,574	26.1	(1.8)	\$ 5,616	25.6	2.6	\$ 6,162	25.7	9.7	\$ 6,783	25.9	10.1	\$ 6,783	25.9	21.7
Services and operating expenses	199	0.9	18.6	311	1.4	31.8	402	1.7	29.3	399	1.5	(0.7)	399	1.5	100.5
New and replacement equipment	41	0.2	(41.5)	47	0.2	95.8	68	0.3	44.7	62	0.2	(8.8)	62	0.2	51.2
Pupil Services															
Library services	407	1.9	(27.0)	274	1.3	(7.7)	328	1.4	19.7	394	1.5	20.1	394	1.5	(3.2)
Guidance, welfare, attendance, physical, and mental health services	2,026	9.5	(3.2)	1,423	6.5	(27.4)	1,564	6.5	9.9	1,906	7.3	21.9	1,906	7.3	(5.9)
Other salaries and benefits	732	3.4	(1.9)	915	4.2	27.4	956	4.0	4.5	1,048	4.0	9.6	1,048	4.0	43.2
Services and operating expenses	62	0.3	(39.7)	47	0.2	(84.6)	82	0.3	74.5	75	0.3	(8.5)	75	0.3	21.0
New and replacement equipment	19	0.1	36.8	4	0.0		20	0.1	400.0	18	0.1	(10.0)	18	0.1	(5.3)
Support															
Maintenance	4,516	21.1	(4.2)	4,893	22.3	13.1	4,938	20.6	0.9	5,538	21.1	12.2	5,538	21.1	22.6
Food services	2,192	10.3	(4.0)	2,402	11.0	14.1	2,675	11.2	11.4	2,797	10.7	4.6	2,797	10.7	27.6
Transportation	1,568	7.3	(3.3)	1,586	7.2	4.6	1,640	6.9	3.4	1,611	6.2	(1.8)	1,611	6.2	2.7
Services and operating expenses	3,600	16.8	11.4	3,968	18.1	(1.1)	4,827	20.2	21.6	5,251	20.0	8.8	5,251	20.0	45.9
Purchase and improvement of sites, buildings, and equipment	116	0.5	41.4	154	0.7	(6.1)	71	0.3	(53.9)	134	0.5	88.7	134	0.5	15.5
New and replacement equipment	335	1.6	(43.3)	280	1.3	47.4	199	0.8	(28.9)	179	0.7	(10.1)	179	0.7	(46.6)
Total School Site	\$21,387	100.0	(1.2)	\$21,920	100.0	3.8	\$23,932	100.0	9.2	\$26,195	100.0	9.5	\$26,195	100.0	22.5
<b>CLASSROOM</b>															
Salaries and benefits	\$38,224	93.9	1.8	\$39,997	93.1	2.8	\$41,973	93.1	4.9	\$44,057	93.7	5.0	\$44,057	93.7	15.3
Books, materials, and supplies	1,450	3.6	(20.1)	1,915	4.5	65.4	1,728	3.8	(9.8)	1,617	3.4	(6.4)	1,617	3.4	11.5
Services and operating expenses	451	1.1	18.2	509	1.2	(4.5)	753	1.7	47.9	743	1.6	(1.3)	743	1.6	64.7
New and replacement equipment	562	1.4	(41.8)	528	1.2	61.5	649	1.4	22.9	587	1.3	(9.6)	587	1.3	4.4
Total Classroom	\$40,687	100.0	0.6	\$42,949	100.0	4.9	\$45,103	100.0	5.0	\$47,004	100.0	4.2	\$47,004	100.0	15.5

**TABLE K-79**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE PASADENA CITY UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From 1981-82 to 1985-86
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 2,299	61.8	(4.7)	\$ 2,190	58.2	(4.7)	\$ 2,451	50.0	11.9	\$ 2,619	46.3	6.9	\$ 2,888	45.1	10.3
Services and operating expenses	827	22.3	20.1	993	26.4	87.1	1,858	37.9	87.1	2,394	42.3	28.8	2,708	42.3	13.1
New and replacement equipment	46	1.2	(23.9)	35	0.9	(23.9)	46	0.9	31.4	68	1.2	47.8	105	1.6	54.4
Support															
Maintenance and operating salaries	298	8.0	(1.7)	293	7.8	(1.7)	305	6.2	4.1	306	5.4	0.3	355	5.6	16.0
Supplies and replacement equipment	24	0.7	(12.5)	21	0.6	(12.5)	22	0.5	4.8	27	0.5	22.7	30	0.5	11.1
Services and operating expenses	191	5.1	15.2	220	5.8	15.2	200	4.1	(9.1)	222	3.9	11.0	256	4.0	15.3
Purchase and improvement of sites, buildings, and equipment	33	0.9	(60.6)	13	0.3	(60.6)	17	0.4	30.8	20	0.4	17.6	57	0.9	185.0
Total District Office	\$ 3,718	100.0	1.3	\$ 3,765	100.0	1.3	\$ 4,899	100.0	30.1	\$ 5,656	100.0	15.5	\$ 6,399	100.0	72.1
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 5,057	23.2	(2.8)	\$ 4,917	22.7	(2.8)	\$ 5,218	24.5	6.1	\$ 5,737	24.5	9.9	\$ 6,683	24.6	16.5
Services and operating expenses	269	1.2	1.1	272	1.3	1.1	294	1.4	8.1	351	1.5	19.4	402	1.5	14.5
New and replacement equipment	26	0.1	(23.1)	20	0.1	(23.1)	29	0.1	45.0	55	0.2	89.7	74	0.3	34.5
Pupil Services															
Library services	251	1.2	(9.2)	228	1.1	(9.2)	254	1.2	11.4	296	1.3	16.5	369	1.4	47.0
Guidance, welfare, attendance, physical, and mental health services	2,043	9.4	0.7	2,058	9.5	0.7	1,962	9.2	(4.7)	2,283	9.7	16.4	2,561	9.4	25.4
Other salaries and benefits	1,609	7.4	(12.1)	1,414	6.5	(12.1)	1,708	8.0	20.8	1,957	8.4	14.6	2,126	7.8	32.1
Services and operating expenses	156	0.7	9.0	170	0.8	9.0	86	0.4	(49.4)	111	0.5	29.1	124	0.5	11.7
New and replacement equipment	39	0.2	(2.6)	38	0.2	(2.6)	53	0.2	39.5	15	0.1	(71.7)	23	0.1	(41.0)
Support															
Maintenance	4,655	21.4	(1.9)	4,566	21.0	(1.9)	4,756	22.3	4.2	4,777	20.4	0.4	5,535	20.4	15.9
Food services	2,670	12.3	(1.2)	2,637	12.1	(1.2)	2,888	13.5	9.5	3,257	13.9	12.8	3,606	13.3	35.1
Transportation	80	0.4	(6.3)	75	0.3	(6.3)	96	0.5	28.0	97	0.4	1.0	104	0.4	7.2
Services and operating expenses	4,621	21.2	11.4	5,146	23.7	11.4	3,757	17.6	(27.0)	4,346	18.5	15.7	5,220	19.2	20.1
Purchase and improvement of sites, buildings, and equipment	62	0.3	(85.5)	9	0.0	(85.5)	16	0.1	77.8	0	0.0	(100.0)	70	0.3	N/C
New and replacement equipment	211	1.0	(23.7)	161	0.7	(23.7)	208	1.0	29.2	150	0.6	(27.9)	224	0.8	12.9
Total School Site	\$21,749	100.0	(0.2)	\$21,711	100.0	(0.2)	\$21,325	100.0	(1.8)	\$23,432	100.0	9.9	\$27,121	100.0	24.7
<b>CLASSROOM</b>															
Salaries and benefits	\$30,961	90.6	2.7	\$31,799	91.3	2.7	\$33,660	91.3	5.9	\$38,038	92.0	13.0	\$42,639	91.8	12.1
Books, materials, and supplies	1,045	3.1	(11.4)	926	2.6	(11.4)	1,371	3.7	48.1	1,519	3.7	10.8	1,819	3.9	19.7
Services and operating expenses	1,796	5.2	2.6	1,842	5.3	2.6	1,774	3.1	(20.8)	1,265	3.1	(12.6)	1,265	2.7	(0.7)
New and replacement equipment	362	1.1	(23.8)	276	0.8	(23.8)	371	1.0	34.4	497	1.2	34.0	724	1.6	45.7
Total Classroom	\$34,164	100.0	2.0	\$34,843	100.0	2.0	\$36,860	100.0	5.8	\$41,328	100.0	12.1	\$46,447	100.0	36.0

N/C indicates the percentage could not be calculated.

TABLE K-80

**SUMMARY OF EXPENSE CATEGORIES FOR  
THE PLACENTIA UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
	Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year	
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 1,541	59.9	\$ 1,735	62.2	\$ 1,949	66.2	\$ 2,172	64.3	\$ 2,602	70.3
Services and operating expenses	564	21.9	577	20.7	467	15.9	657	19.4	535	14.5
New and replacement equipment	25	1.0	53	1.9	58	2.0	80	2.4	61	1.6
Percent Change From Prior Year										
			12.6	12.3	12.3	12.3	11.4	40.7	19.8	19.8
			112.0	(19.1)	9.4	40.7	37.9	(23.8)	(23.8)	68.9
										(5.1)
										144.0
Support										
Maintenance and operating salaries	146	5.7	158	5.7	179	6.1	193	5.7	216	5.8
Supplies and replacement equipment	24	0.9	30	1.1	30	1.0	32	0.9	32	0.0
Services and operating expenses	131	5.1	146	5.2	164	5.6	182	5.4	189	3.8
Purchase and improvement of sites, buildings, and equipment	142	5.5	88	3.2	95	3.2	64	1.9	65	1.6
Percent Change From Prior Year			(38.0)	8.0		(32.6)				(54.2)
Total District Office	\$ 2,573	100.0	\$ 2,787	100.0	\$ 2,942	100.0	\$ 3,380	100.0	\$ 3,700	100.0
Percent Change From Prior Year			8.3	5.6		14.9				9.5
43.8										43.8
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 2,951	24.1	\$ 3,314	24.5	\$ 3,632	24.5	\$ 4,113	25.9	\$ 4,782	27.4
Services and operating expenses	172	1.4	185	1.4	272	1.8	316	2.0	332	1.9
New and replacement equipment	15	0.1	30	0.2	36	0.3	74	0.5	62	0.4
Percent Change From Prior Year			100.0		20.0		105.6		(16.2)	16.3
										5.1
										313.3
Pupil Services										
Library services	111	0.9	122	0.9	185	1.3	139	0.9	156	0.9
Guidance, welfare, attendance, physical, and mental health services	1,338	10.9	1,467	10.8	1,606	10.8	1,728	10.9	1,923	11.0
Other salaries and benefits	389	3.2	426	3.1	508	3.4	572	3.6	642	3.7
Services and operating expenses	56	0.5	64	0.5	40	0.3	49	0.3	44	0.3
New and replacement equipment	23	0.2	15	0.1	26	0.2	17	0.1	13	0.1
Percent Change From Prior Year			(34.8)		73.3		(34.6)		(23.5)	(23.5)
										(43.5)
Support										
Maintenance	2,295	18.7	2,469	18.3	2,799	18.9	3,019	19.0	3,375	19.3
Food services	1,357	11.1	1,596	11.8	1,724	11.6	1,621	10.2	1,674	9.6
Transportation	693	5.6	730	5.4	766	5.2	858	5.4	1,002	5.7
Services and operating expenses	2,248	18.3	2,519	18.6	2,681	18.1	3,067	19.3	3,143	18.0
Purchase and improvement of sites, buildings, and equipment	417	3.4	244	1.8	242	1.6	130	0.8	153	0.9
New and replacement equipment	192	1.6	345	2.6	301	2.0	181	1.1	142	0.8
Percent Change From Prior Year			(41.5)		(0.8)		(46.3)		(39.9)	(39.9)
			79.7		(12.8)					(26.0)
Total School Site	\$12,257	100.0	\$13,526	100.0	\$14,818	100.0	\$15,884	100.0	\$17,443	100.0
Percent Change From Prior Year			10.4	9.6		7.2				9.8
42.3										42.3
<b>CLASSROOM</b>										
Salaries and benefits	\$21,560	94.7	\$22,285	94.1	\$24,275	93.6	\$26,936	92.4	\$29,748	93.2
Books, materials, and supplies	771	3.4	693	2.9	836	3.2	1,175	4.0	1,294	4.0
Services and operating expenses	222	1.0	286	1.2	364	1.4	420	1.5	402	1.3
New and replacement equipment	200	0.9	416	1.8	461	1.8	613	2.1	486	1.5
Percent Change From Prior Year			108.0		10.8		33.0		(20.7)	143.0
										81.1
										67.8
										81.1
Total Classroom	\$22,753	100.0	\$23,680	100.0	\$25,936	100.0	\$29,144	100.0	\$31,930	100.0
Percent Change From Prior Year			4.1	9.5		12.4				9.6
36.0										36.0



**TABLE K-81**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE PLEASANT VALLEY ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 706	76.1	\$ 714	73.9	\$ 776	79.8	\$ 840	77.7	\$ 959	76.1	35.8
Services and operating expenses	126	13.6	157	16.3	90	9.3	129	11.9	176	14.0	39.7
New and replacement equipment	5	0.5	2	0.2	5	0.5	7	0.6	13	1.0	160.0
Support											
Maintenance and operating salaries	50	5.4	53	5.5	57	5.9	55	5.1	58	4.6	16.0
Supplies and replacement equipment	5	0.5	4	0.4	4	0.4	3	0.3	5	0.4	0.0
Services and operating expenses	28	3.0	34	3.5	39	4.0	44	4.1	44	3.5	57.1
Purchase and improvement of sites, buildings, and equipment	8	0.9	2	0.2	1	0.1	3	0.3	5	0.4	(37.5)
<b>Total District Office</b>	<b>\$ 928</b>	<b>100.0</b>	<b>\$ 966</b>	<b>100.0</b>	<b>\$ 972</b>	<b>100.0</b>	<b>\$ 1,081</b>	<b>100.0</b>	<b>\$ 1,260</b>	<b>100.0</b>	<b>(35.8)</b>
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 1,123	35.1	\$ 1,148	35.1	\$ 1,348	37.0	\$ 1,404	38.0	\$ 1,508	37.1	34.3
Services and operating expenses	32	1.0	30	0.9	34	0.9	29	0.8	47	1.1	46.9
New and replacement equipment	3	0.1	1	0.0	5	0.1	5	0.1	11	0.3	266.7
Pupil Services											
Library services	42	1.3	43	1.3	49	1.3	52	1.4	55	1.3	31.0
Guidance, welfare, attendance, physical, and mental health services	203	6.4	209	6.4	228	6.3	252	6.8	303	7.4	49.3
Other salaries and benefits	106	3.3	110	3.4	124	3.4	121	3.3	129	3.2	21.7
Services and operating expenses	9	0.3	8	0.2	7	0.2	8	0.2	11	0.3	22.2
New and replacement equipment	3	0.1	1	0.0	0	0.0	1	0.0	3	0.1	0.0
Support											
Maintenance	785	24.6	830	25.4	886	24.4	863	23.3	905	22.3	15.3
Food services	76	2.4	101	3.1	106	2.9	105	2.8	101	2.5	32.9
Transportation	282	8.8	222	6.8	239	6.6	229	6.2	252	6.2	10.0
Services and operating expenses	490	15.3	535	16.4	589	16.2	612	16.6	707	17.4	44.3
Purchase and improvement of sites, buildings, and equipment	20	0.6	24	0.7	3	0.1	2	0.1	3	0.1	(85.0)
New and replacement equipment	21	0.7	10	0.3	21	0.6	15	0.4	29	0.7	27.2
<b>Total School Site</b>	<b>\$ 3,195</b>	<b>100.0</b>	<b>\$ 3,272</b>	<b>100.0</b>	<b>\$ 3,639</b>	<b>100.0</b>	<b>\$ 3,698</b>	<b>100.0</b>	<b>\$ 4,064</b>	<b>100.0</b>	<b>38.1</b>
<b>CLASSROOM</b>											
Salaries and benefits	\$ 7,550	96.2	\$ 7,648	96.2	\$ 8,132	94.6	\$ 8,553	95.7	\$ 9,091	93.6	20.4
Books, materials, and supplies	218	2.8	244	3.1	297	3.5	270	3.0	437	4.5	100.5
Services and operating expenses	42	0.5	41	0.5	123	1.4	63	0.7	95	0.9	46.0
New and replacement equipment	36	0.5	18	0.2	47	0.5	49	0.6	95	1.0	163.9
<b>Total Classroom</b>	<b>\$ 7,846</b>	<b>100.0</b>	<b>\$ 7,951</b>	<b>100.0</b>	<b>\$ 8,599</b>	<b>100.0</b>	<b>\$ 8,935</b>	<b>100.0</b>	<b>\$ 9,715</b>	<b>100.0</b>	<b>8.7</b>

TABLE K-82

SUMMARY OF EXPENSE CATEGORIES FOR  
THE POMONA UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 2,864	70.6	\$ 3,044	74.5	\$ 3,175	65.5	\$ 3,590	70.9	\$ 3,872	68.2
Services and operating expenses	556	13.7	345	8.5	700	14.4	698	13.8	975	17.2
New and replacement equipment	84	2.1	52	1.3	63	1.3	131	2.6	143	2.5
		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
		6.3	6.3	4.3	4.3	13.1	13.1	13.1	13.1	13.1
		(37.9)	(37.9)	102.9	102.9	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)
		(38.1)	(38.1)	21.2	21.2	107.9	107.9	107.9	107.9	107.9
Support										
Maintenance and operating salaries	225	5.5	253	6.2	287	5.9	323	6.4	348	6.1
Supplies and replacement equipment	37	0.9	24	0.6	24	0.5	25	0.5	26	0.5
Services and operating expenses	147	3.6	157	3.8	163	3.4	175	3.4	195	3.4
Purchase and improvement of sites, buildings, and equipment	146	3.6	209	5.1	437	9.0	125	2.5	122	2.1
		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Total District Office	\$ 4,059	100.0	\$ 4,084	100.0	\$ 4,849	100.0	\$ 5,067	100.0	\$ 5,681	100.0
		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
		12.1	0.6	18.7	18.7	4.5	4.5	4.5	4.5	4.5
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 5,152	26.6	\$ 5,477	26.5	\$ 5,961	27.1	\$ 6,575	27.6	\$ 6,908	26.6
Services and operating expenses	210	1.1	165	0.8	269	1.2	235	1.0	284	1.1
New and replacement equipment	56	0.3	36	0.2	55	0.3	117	0.5	131	0.5
		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
		13.1	6.3	8.8	8.8	10.3	10.3	10.3	10.3	10.3
		(21.4)	(21.4)	63.0	63.0	(12.6)	(12.6)	(12.6)	(12.6)	(12.6)
		(35.7)	(35.7)	52.8	52.8	112.7	112.7	112.7	112.7	112.7
Pupil Services										
Library services	229	1.2	259	1.2	150	0.7	15	0.1	0	0.0
Guidance, welfare, attendance, physical, and mental health services										
Other salaries and benefits	1,975	10.2	2,131	10.3	1,419	6.4	2,351	9.8	2,479	9.6
Services and operating expenses	1,146	5.9	1,364	6.6	1,452	6.6	1,660	7.0	1,817	7.0
New and replacement equipment	81	0.4	58	0.3	44	0.2	47	0.2	55	0.2
		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
		0.2	0.3	67.4	67.4	(4.2)	(4.2)	(59.4)	(59.4)	(59.4)
Support										
Maintenance	3,504	18.1	3,931	19.0	4,463	20.3	5,018	21.0	5,403	20.8
Food services	2,906	15.0	3,076	14.9	3,359	15.2	3,782	15.9	4,100	15.8
Transportation	230	1.2	210	1.0	185	0.8	202	0.8	183	0.7
Services and operating expenses	2,998	15.4	2,764	13.3	2,943	13.4	2,987	12.5	3,567	13.8
Purchase and improvement of sites, buildings, and equipment	471	2.4	918	4.4	1,397	6.3	540	2.3	673	2.6
New and replacement equipment	383	2.0	239	1.2	272	1.2	292	1.2	320	1.2
		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
		100.0	100.0	6.8	6.8	6.5	6.5	8.2	8.2	8.2
Total School Site	\$19,384	100.0	\$20,700	100.0	\$22,038	100.0	\$23,849	100.0	\$25,950	100.0
		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
		12.1	3.1	5.9	5.9	8.2	8.2	8.8	8.8	8.8
<b>CLASSROOM</b>										
Salaries and benefits	\$29,555	91.0	\$31,026	92.8	\$33,755	92.3	\$38,446	91.5	\$43,955	91.5
Books, materials, and supplies	1,409	4.3	1,225	3.7	1,936	4.5	1,936	4.6	2,253	4.7
Services and operating expenses	861	2.7	760	2.3	629	1.7	674	1.6	770	1.6
New and replacement equipment	658	2.0	411	1.5	529	1.5	972	2.3	1,073	2.2
		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
		100.0	100.0	2.9	2.9	9.4	9.4	14.9	14.9	14.9
Total Classroom	\$32,483	100.0	\$33,422	100.0	\$36,563	100.0	\$42,028	100.0	\$48,051	100.0
		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
		14.3	3.1	8.7	8.7	14.3	14.3	14.3	14.3	14.3

**TABLE K-83**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE POMAY CITY UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration	\$ 2,272	73.2	\$ 2,475	77.5	\$ 2,740	78.2	\$ 2,937	78.5	\$ 3,536	76.2	20.4
Salaries and benefits	484	15.6	368	11.5	355	10.1	338	9.0	545	11.7	61.2
Services and operating expenses	30	1.0	36	1.1	55	1.6	46	1.2	72	1.6	56.5
New and replacement equipment											
Support	97	3.1	106	3.3	113	3.2	124	3.3	140	3.0	44.3
Maintenance and operating salaries	18	0.6	19	0.6	16	0.5	18	0.5	20	0.4	11.1
Supplies and replacement equipment	159	5.1	163	5.1	194	5.5	216	5.8	221	4.8	39.0
Services and operating expenses											
Purchase and improvement of sites, buildings, and equipment	43	1.4	29	0.9	30	0.9	64	1.7	107	2.3	148.8
Total District Office	\$ 3,103	100.0	\$ 3,196	100.0	\$ 3,503	100.0	\$ 3,743	100.0	\$ 4,641	100.0	49.6
<b>SCHOOL SITE</b>											
Administration	\$ 2,790	26.0	\$ 3,090	27.5	\$ 3,455	27.4	\$ 3,783	27.9	\$ 4,401	27.7	57.7
Salaries and benefits	124	1.2	116	1.0	191	1.5	183	1.4	232	1.5	87.1
Services and operating expenses	18	0.2	21	0.2	70	0.5	41	0.3	53	0.3	194.4
New and replacement equipment											
Pupil Services	149	1.4	156	1.4	174	1.4	192	1.4	213	1.3	43.0
Library services											
Guidance, welfare, attendance, physical, and mental health services	822	7.7	834	7.4	726	5.8	780	5.7	994	6.2	20.9
Other salaries and benefits	522	4.9	705	6.3	889	7.1	1,020	7.5	1,278	8.0	144.8
Services and operating expenses	44	0.4	38	0.3	26	0.2	28	0.2	39	0.2	(11.4)
New and replacement equipment	20	0.2	6	0.1	9	0.1	10	0.1	16	0.1	(20.0)
Support	1,515	14.1	1,653	14.7	1,764	14.0	1,941	14.3	2,189	13.8	44.5
Maintenance	987	9.2	992	8.8	1,108	8.8	1,199	8.2	1,368	8.6	38.6
Food services	1,030	9.6	995	8.9	1,112	8.8	1,159	8.5	1,368	8.6	32.8
Transportation	2,412	22.5	2,366	21.1	2,766	22.0	2,961	21.8	3,256	20.5	35.0
Services and operating expenses											
Purchase and improvement of sites, buildings, and equipment	143	1.3	93	0.8	99	0.8	175	1.3	345	2.2	141.3
New and replacement equipment	145	1.3	170	1.5	202	1.6	104	0.8	154	1.0	6.2
Total School Site	\$10,721	100.0	\$11,235	100.0	\$12,591	100.0	\$13,576	100.0	\$15,906	100.0	48.4
<b>CLASSROOM</b>											
Salaries and benefits	\$18,423	92.9	\$19,371	93.1	\$21,648	92.2	\$25,162	93.5	\$29,543	92.9	60.4
Books, materials, and supplies	787	4.0	836	4.0	974	4.2	1,128	4.2	1,383	4.3	75.7
Services and operating expenses	374	1.9	316	1.5	334	1.4	272	1.2	379	1.2	39.3
New and replacement equipment	235	1.2	283	1.4	523	2.2	348	1.3	502	1.6	113.6
Total Classroom	\$19,819	100.0	\$20,806	100.0	\$23,479	100.0	\$26,910	100.0	\$31,807	100.0	60.5

TABLE K-84

**SUMMARY OF EXPENSE CATEGORIES FOR  
THE REED UNION ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration	\$ 203	72.5	\$ 178	63.1	\$ 185	61.3	\$ 203	65.5	\$ 229	70.0
Salaries and benefits	48	17.1	75	26.6	90	29.8	78	25.2	66	20.2
Services and operating expenses	1	0.3	1	0.4	2	0.7	2	0.6	2	0.6
New and replacement equipment										
Percent Change From Prior Year										
			(12.3)	3.9	3.9	20.0	9.7	(13.3)	9.7	12.8
			56.3	20.0	20.0	78	25.2	(15.4)	37.5	100.0
			0.0	100.0	100.0	2	0.6	0.0	0.0	100.0
Support	10	3.6	10	3.5	12	4.0	12	3.9	14	4.3
Maintenance and operating salaries	1	0.4	2	0.7	1	0.3	2	0.6	2	0.6
Supplies and replacement equipment	10	3.6	11	3.9	11	3.6	12	3.9	13	4.0
Services and operating expenses										
Purchase and improvement of sites, buildings, and equipment	7	2.5	5	1.8	1	0.3	1	0.3	1	0.3
Percent Change From Prior Year			(28.6)	80.0	80.0	1	0.3	0.0	0.0	(85.7)
Total District Office	\$ 280	100.0	\$ 282	100.0	\$ 302	100.0	\$ 310	100.0	\$ 327	100.0
Percent Change From Prior Year			0.7	7.1	7.1	7.1	2.6	2.6	5.5	16.8
<b>SCHOOL SITE</b>										
Administration	\$ 232	27.9	\$ 237	27.0	\$ 258	27.7	\$ 269	31.1	\$ 309	33.4
Salaries and benefits	14	1.7	15	1.7	23	2.5	18	2.1	20	2.2
Services and operating expenses	1	0.1	1	0.1	1	0.1	2	0.2	1	0.1
New and replacement equipment										
Percent Change From Prior Year			2.2	7.1	7.1	53.3	8.9	(21.7)	4.3	14.9
			0.0	0.0	0.0	0.0	0.0	100.0	100.0	11.1
			6.7	1.8	6.7	0.0	0.0	0.0	0.0	(50.0)
Pupil Services	15	1.8	16	1.8	0	0.0	0	0.0	0	0.0
Library services										
Guidance, welfare, attendance, physical, and mental health services	49	5.9	81	9.2	60	6.4	69	8.0	79	8.6
Other salaries and benefits	99	11.9	92	10.5	133	14.3	83	9.6	44	4.8
Services and operating expenses	6	0.7	7	0.8	4	0.4	4	0.5	4	0.4
New and replacement equipment	0	0.0	0	0.0	0	0.0	1	0.1	0	0.0
Percent Change From Prior Year			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Support	164	19.8	156	17.8	183	19.6	192	22.2	224	24.2
Maintenance	14	1.7	13	1.5	10	1.1	7	0.8	7	0.8
Food services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Transportation	213	25.6	240	27.4	229	24.6	215	24.8	232	25.1
Services and operating expenses	20	2.4	14	1.6	20	2.1	0	0.0	0	0.0
Purchase and improvement of sites, buildings, and equipment	4	0.5	5	0.6	11	1.2	5	0.6	4	0.4
New and replacement equipment										
Percent Change From Prior Year			(30.0)	120.0	120.0	42.9	0	(100.0)	0	0.0
			25.0	6.3	6.3	(54.5)	4	(20.0)	0.0	(100.0)
Total School Site	\$ 831	100.0	\$ 877	100.0	\$ 932	100.0	\$ 865	100.0	\$ 924	100.0
Percent Change From Prior Year			5.5	6.3	6.3	(7.2)	7.4	(7.2)	6.8	11.2
16.7	36.6	16.7	36.6	16.7	36.6	16.7	36.6	16.7	36.6	16.7
(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7.9	8.9	7.9	8.9	7.9	8.9	7.9	8.9	7.9	8.9	7.9
0.0	(100.0)	0.0	(100.0)	0.0	(100.0)	0.0	(100.0)	0.0	(100.0)	0.0
(20.0)	0.0	(20.0)	0.0	(20.0)	0.0	(20.0)	0.0	(20.0)	0.0	(20.0)
6.8	11.2	6.8	11.2	6.8	11.2	6.8	11.2	6.8	11.2	6.8
<b>CLASSROOM</b>										
Salaries and benefits	\$1,752	92.7	\$1,656	93.6	\$1,511	91.6	\$1,650	93.2	\$1,791	94.5
Books, materials, and supplies	62	3.3	52	3.0	61	3.7	67	3.8	64	3.4
Services and operating expenses	68	3.6	52	2.9	58	3.5	38	2.1	28	1.5
New and replacement equipment	7	0.4	9	0.5	19	1.2	16	0.9	12	0.6
Percent Change From Prior Year			(5.5)	93.6	(5.5)	91.6	(8.8)	93.2	9.2	8.5
			(16.1)	3.0	(16.1)	3.7	17.3	3.8	9.8	(4.5)
			(23.5)	2.9	(23.5)	3.5	11.5	2.1	(34.5)	(26.3)
			28.6	0.5	28.6	1.2	111.1	0.9	(15.8)	(25.0)
Total Classroom	\$1,889	100.0	\$1,769	100.0	\$1,649	100.0	\$1,771	100.0	\$1,895	100.0
Percent Change From Prior Year			(6.4)	(6.4)	(6.4)	(6.8)	7.4	(6.8)	7.4	7.0
8.5	2.2	8.5	2.2	8.5	2.2	8.5	2.2	8.5	2.2	8.5
(4.5)	3.2	(4.5)	3.2	(4.5)	3.2	(4.5)	3.2	(4.5)	3.2	(4.5)
(58.8)	71.4	(58.8)	71.4	(58.8)	71.4	(58.8)	71.4	(58.8)	71.4	(58.8)
7.0	0.3	7.0	0.3	7.0	0.3	7.0	0.3	7.0	0.3	7.0

N/C indicated the percentage could not be calculated.

**TABLE K-85**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE RICHMOND UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Percent Change From 1981-82 to 1985-86
<b>DISTRICT OFFICE</b>											
<b>Administration</b>											
Salaries and benefits	\$ 2,758	66.6	\$ 2,849	66.9	\$ 3,155	61.2	\$ 3,549	63.3	\$ 3,827	62.3	7.8
Services and operating expenses	689	16.6	657	15.4	1,244	24.1	1,191	21.3	1,351	22.0	13.4
New and replacement equipment	23	0.6	24	0.5	38	0.7	62	1.1	76	1.2	22.6
<b>Support</b>											
Maintenance and operating salaries	373	9.0	391	9.2	440	8.5	473	8.4	496	8.1	4.9
Supplies and replacement equipment	26	0.6	24	0.6	25	0.5	30	0.5	32	0.5	6.7
Services and operating expenses	201	4.8	203	4.8	205	4.0	237	4.2	260	4.2	9.7
Purchase and improvement of sites, buildings, and equipment	74	1.8	110	2.6	53	1.0	65	1.2	101	1.7	55.4
<b>Total District Office</b>	<u>\$ 4,144</u>	<u>100.0</u>	<u>\$ 4,258</u>	<u>100.0</u>	<u>\$ 5,160</u>	<u>100.0</u>	<u>\$ 5,607</u>	<u>100.0</u>	<u>\$ 6,143</u>	<u>100.0</u>	48.2
<b>SCHOOL SITE</b>											
<b>Administration</b>											
Salaries and benefits	\$ 7,184	26.6	\$ 6,919	25.7	\$ 7,596	26.5	\$ 8,436	27.3	\$ 9,173	27.7	8.7
Services and operating expenses	233	0.9	219	0.8	341	1.2	301	1.0	328	1.0	9.0
New and replacement equipment	13	0.0	14	0.0	30	0.1	47	0.2	55	0.2	17.0
<b>Pupil Services</b>											
Library services	523	1.9	532	2.0	587	2.1	616	2.0	616	1.9	0.0
Guidance, welfare, attendance, physical, and mental health services											
Other salaries and benefits	2,740	10.1	2,778	10.3	3,098	10.8	3,386	11.0	3,571	10.8	5.5
Services and operating expenses	2,154	8.0	1,951	7.2	2,179	7.6	2,407	7.8	2,680	8.1	11.3
New and replacement equipment	106	0.4	103	0.4	64	0.2	71	0.2	80	0.2	12.7
<b>Support</b>											
Maintenance	5,801	21.5	6,074	22.6	6,848	23.9	7,360	23.8	7,714	23.3	4.8
Food services	3,783	14.0	3,816	14.2	3,678	12.9	3,813	12.4	3,825	11.6	0.3
Transportation	10	0.0	10	0.0	12	0.0	12	0.0	13	0.0	8.3
Services and operating expenses	4,140	15.3	4,053	15.1	3,857	13.5	4,073	13.2	4,629	14.0	13.7
Purchase and improvement of sites, buildings, and equipment	218	0.8	315	1.2	133	0.5	210	0.7	236	0.7	12.4
New and replacement equipment	105	0.4	110	0.4	162	0.6	133	0.4	162	0.5	21.8
<b>Total School Site</b>	<u>\$27,036</u>	<u>100.0</u>	<u>\$26,913</u>	<u>100.0</u>	<u>\$28,613</u>	<u>100.0</u>	<u>\$30,878</u>	<u>100.0</u>	<u>\$33,099</u>	<u>100.0</u>	22.4
<b>CLASSROOM</b>											
Salaries and benefits	\$39,101	95.3	\$38,463	95.5	\$42,387	94.4	\$46,631	93.4	\$49,889	92.5	7.0
Books, materials, and supplies	988	2.4	923	2.3	1,075	2.4	1,282	2.6	1,547	2.8	20.7
Services and operating expenses	753	1.8	695	1.7	1,137	2.5	1,581	3.1	1,988	3.7	25.7
New and replacement equipment	180	0.5	189	0.5	316	0.7	436	0.9	526	1.0	20.6
<b>Total Classroom</b>	<u>\$41,022</u>	<u>100.0</u>	<u>\$40,270</u>	<u>100.0</u>	<u>\$44,915</u>	<u>100.0</u>	<u>\$49,930</u>	<u>100.0</u>	<u>\$53,950</u>	<u>100.0</u>	8.1

TABLE K-86  
SUMMARY OF EXPENSE CATEGORIES FOR  
THE RIM OF THE WORLD UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 449	53.8	\$ 511	52.7	\$ 529	51.0	\$ 583	72.9	\$ 833	74.0	85.5
Services and operating expenses	73	8.8	86	8.9	110	10.6	105	13.1	156	13.9	113.7
New and replacement equipment	11	1.3	16	1.7	33	3.2	14	1.7	18	1.6	63.6
Support											
Maintenance and operating salaries	39	4.7	45	4.6	46	4.4	50	6.3	58	5.1	48.7
Supplies and replacement equipment	6	0.7	7	0.7	4	0.4	4	0.5	4	0.4	(33.3)
Services and operating expenses	31	3.7	37	3.8	38	3.7	41	5.1	50	4.4	61.3
Purchase and improvement of sites, buildings, and equipment	225	27.0	267	27.6	277	26.7	3	0.4	7	0.6	(96.9)
Total District Office	\$ 834	100.0	\$ 969	100.0	\$1,037	100.0	\$ 800	100.0	\$1,126	100.0	35.0
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 735	18.4	\$ 769	17.5	\$ 857	18.6	\$ 939	23.3	\$ 1,151	23.1	56.6
Services and operating expenses	28	0.7	35	0.8	46	1.0	48	1.2	54	1.1	92.9
New and replacement equipment	6	0.1	9	0.2	29	0.6	16	0.4	20	0.4	233.3
Pupil Services											
Library services	42	1.1	0	0.0	0	0.0	48	1.2	0	0.0	(100.0)
Guidance, welfare, attendance, physical, and mental health services	244	6.1	272	6.2	275	6.0	348	8.6	421	8.5	72.5
Other salaries and benefits	62	1.6	71	1.6	74	1.6	110	2.7	138	2.8	122.6
Services and operating expenses	9	0.2	12	0.3	8	0.2	7	0.2	10	0.2	42.9
New and replacement equipment	6	0.2	4	0.1	11	0.2	3	0.1	4	0.1	(33.3)
Support											
Maintenance	617	15.5	704	16.0	718	15.6	776	19.2	904	18.2	46.5
Food services	375	9.4	341	7.8	296	6.4	332	8.2	496	10.0	32.3
Transportation	630	15.8	664	15.1	713	15.5	759	18.8	883	17.7	40.2
Services and operating expenses	486	12.2	596	13.6	582	12.7	612	15.2	831	16.7	71.0
Purchase and improvement of sites, buildings, and equipment	694	17.4	838	19.1	813	17.7	0	0.0	16	0.3	(97.7)
New and replacement equipment	50	1.3	75	1.7	178	3.9	35	0.9	43	0.9	(14.0)
Total School Site	\$3,984	100.0	\$4,390	100.0	\$4,600	100.0	\$4,033	100.0	\$4,971	100.0	24.8
<b>CLASSROOM</b>											
Salaries and benefits	\$5,592	94.3	\$6,178	92.5	\$6,648	91.5	\$7,306	94.3	\$7,667	92.4	37.1
Books, materials, and supplies	212	3.6	300	4.5	260	3.6	230	3.0	388	4.7	83.0
Services and operating expenses	41	0.7	70	1.1	73	1.0	88	1.1	96	1.1	134.1
New and replacement equipment	85	1.4	129	1.9	285	3.9	121	1.6	150	1.8	76.5
Total Classroom	\$5,930	100.0	\$6,677	100.0	\$7,266	100.0	\$7,745	100.0	\$8,301	100.0	40.0

N/C indicates the percentage could not be calculated.

TABLE K-87

SUMMARY OF EXPENSE CATEGORIES FOR  
THE RIVERSIDE UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 3,838	78.3	\$ 3,862	77.2	\$ 4,143	70.5	\$ 4,826	70.9	\$ 5,426	69.5	12.4
Services and operating expenses	561	11.4	571	11.4	1,070	18.2	1,241	18.2	1,549	19.8	24.8
New and replacement equipment	33	0.7	40	0.8	71	1.2	89	1.3	116	1.5	30.3
Support											
Maintenance and operating salaries	246	5.0	260	5.2	292	5.0	326	4.8	361	4.6	46.7
Supplies and replacement equipment	32	0.7	32	0.7	33	0.6	37	0.6	45	0.6	40.6
Services and operating expenses	183	3.7	220	4.4	239	4.1	252	3.7	275	3.5	50.3
Purchase and improvement of sites, buildings, and equipment	12	0.2	16	0.3	24	0.4	35	0.5	40	0.5	233.3
Total District Office	\$ 4,905	100.0	\$ 5,001	100.0	\$ 5,872	100.0	\$ 6,806	100.0	\$ 7,812	100.0	59.3
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 5,619	30.1	\$ 5,245	27.2	\$ 5,460	26.6	\$ 6,803	29.1	\$ 7,460	28.1	32.8
Services and operating expenses	235	1.3	238	1.2	281	1.4	320	1.4	412	1.6	28.8
New and replacement equipment	20	0.1	25	0.1	56	0.3	72	0.3	99	0.4	37.5
Pupil Services											
Library services	337	1.8	349	1.8	339	1.6	412	1.8	458	1.7	35.9
Guidance, welfare, attendance, physical, and mental health services	1,795	9.6	1,826	9.5	1,883	9.2	2,178	9.3	2,537	9.6	41.3
Other salaries and benefits	594	3.2	790	4.1	1,111	5.4	1,149	4.9	1,354	5.1	127.9
Services and operating expenses	94	0.5	96	0.5	69	0.3	80	0.4	98	0.4	4.3
New and replacement equipment	21	0.1	36	0.2	5	0.0	19	0.1	25	0.1	19.0
Support											
Maintenance	3,854	20.6	4,066	21.1	4,565	22.2	5,092	21.8	5,649	21.3	46.6
Food services	2,283	12.2	2,309	12.0	2,494	12.1	2,751	11.8	3,103	11.7	35.9
Transportation	158	0.8	148	0.8	156	0.8	146	0.6	115	0.4	(21.2)
Services and operating expenses	3,514	18.8	3,930	20.4	3,794	18.5	4,109	17.6	4,916	18.5	39.9
Purchase and improvement of sites, buildings, and equipment	18	0.1	40	0.2	22	0.1	30	0.1	27	0.1	(10.0)
New and replacement equipment	151	0.8	182	0.9	304	1.5	195	0.8	258	1.0	70.9
Total School Site	\$18,693	100.0	\$19,280	100.0	\$20,539	100.0	\$23,356	100.0	\$26,511	100.0	41.8
<b>CLASSROOM</b>											
Salaries and benefits	\$30,818	94.0	\$31,774	93.6	\$33,970	92.2	\$38,208	92.8	\$42,331	92.2	37.4
Books, materials, and supplies	1,162	3.5	1,296	3.8	1,710	4.6	1,613	3.9	1,911	4.2	18.5
Services and operating expenses	542	1.7	557	1.7	582	1.6	695	1.7	787	1.7	45.2
New and replacement equipment	259	0.8	313	0.9	593	1.6	643	1.6	862	1.9	232.8
Total Classroom	\$32,781	100.0	\$33,940	100.0	\$36,855	100.0	\$41,159	100.0	\$45,891	100.0	40.0

TABLE K-88

SUMMARY OF EXPENSE CATEGORIES FOR  
THE ROUND VALLEY JOINT ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 To 1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent		
		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year		
<b>DISTRICT OFFICE</b>												
Administration												
Salaries and benefits	\$ 20	83.3	\$ 19	79.1	( 5.0)	\$ 21	75.0	\$ 21	72.4	\$ 23	69.7	9.5
Services and operating expenses	2	8.3	3	12.5	50.0	4	14.3	4	13.8	6	18.2	50.0
New and replacement equipment	0	0.0	0	0.0	0.0	1	3.5	1	3.5	1	3.0	0.0
Support												
Maintenance and operating salaries	1	4.2	1	4.2	0.0	1	3.6	1	3.4	1	3.0	0.0
Supplies and replacement equipment	0	0.0	0	0.0	0.0	0	0.0	0	0.0	0	0.0	0.0
Services and operating expenses	1	4.2	1	4.2	0.0	1	3.6	2	6.9	2	6.1	0.0
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	0.0	0	0.0	0	0.0	0	0.0	0.0
<u>Total District Office</u>	<u>\$ 24</u>	<u>100.0</u>	<u>\$ 24</u>	<u>100.0</u>	<u>0.0</u>	<u>\$ 28</u>	<u>100.0</u>	<u>\$ 29</u>	<u>100.0</u>	<u>\$ 33</u>	<u>100.0</u>	<u>13.8</u>
<b>SCHOOL SITE</b>												
Administration												
Salaries and benefits	\$ 29	24.8	\$ 30	25.4	3.4	\$ 34	25.2	\$ 35	25.6	\$ 38	27.5	8.6
Services and operating expenses	0	0.0	1	0.9	N/C	2	1.5	1	0.7	2	1.5	100.0
New and replacement equipment	0	0.0	0	0.0	0.0	1	0.7	1	0.7	1	0.7	0.0
Pupil Services												
Library services	0	0.0	0	0.0	0.0	0	0.0	0	0.0	0	0.0	0.0
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0.0	0	0.0	0	0.0	0	0.0	0.0
Other salaries and benefits	4	3.4	5	4.2	25.0	5	3.7	10	7.3	13	9.4	30.0
Services and operating expenses	0	0.0	0	0.0	0.0	0	0.0	0	0.0	0	0.0	0.0
New and replacement equipment	0	0.0	0	0.0	0.0	3	2.2	0	0.0	0	0.0	0.0
Support												
Maintenance	14	12.0	15	12.7	7.1	16	11.9	16	11.7	14	10.2	(12.5)
Food services	24	20.5	20	17.0	(16.7)	20	14.8	21	15.3	22	15.9	4.8
Transportation	27	23.1	26	22.0	(3.7)	28	20.7	28	20.4	16	11.6	(42.9)
Services and operating expenses	19	16.2	21	17.8	10.5	24	17.8	23	16.8	30	21.7	30.4
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	0.0	0	0.0	0	0.0	0	0.0	0.0
New and replacement equipment	0	0.0	0	0.0	0.0	2	1.5	2	1.5	2	1.5	0.0
<u>Total School Site</u>	<u>\$117</u>	<u>100.0</u>	<u>\$118</u>	<u>100.0</u>	<u>0.9</u>	<u>\$135</u>	<u>100.0</u>	<u>\$137</u>	<u>100.0</u>	<u>\$138</u>	<u>100.0</u>	<u>0.7</u>
<b>CLASSROOM</b>												
Salaries and benefits	\$266	98.5	\$260	98.5	(2.3)	\$268	95.7	\$261	94.6	\$256	92.7	(1.9)
Books, materials, and supplies	3	1.1	2	0.7	(33.3)	4	1.4	5	1.8	11	4.0	120.0
Services and operating expenses	1	0.4	2	0.8	100.0	2	0.7	4	1.4	1	0.4	(75.0)
New and replacement equipment	0	0.0	0	0.0	0.0	6	2.2	6	2.2	8	2.9	33.3
<u>Total Classroom</u>	<u>\$270</u>	<u>100.0</u>	<u>\$264</u>	<u>100.0</u>	<u>(2.2)</u>	<u>\$280</u>	<u>100.0</u>	<u>\$276</u>	<u>100.0</u>	<u>\$276</u>	<u>100.0</u>	<u>0.0</u>

N/C indicates the percentage could not be calculated.



TABLE K-89

SUMMARY OF EXPENSE CATEGORIES FOR  
THE ROUND VALLEY UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 69	47.9	\$ 83	59.3	\$ 97	55.7	\$119	57.7	\$ 131	60.1	89.9
Services and operating expenses	33	22.9	29	20.7	37	21.3	46	22.3	57	26.1	72.7
New and replacement equipment	3	2.1	1	0.7	4	2.3	5	2.4	6	2.8	100.0
Support											
Maintenance and operating salaries	7	4.9	7	5.0	7	4.0	8	3.9	9	4.1	28.6
Supplies and replacement equipment	2	1.4	1	0.7	1	0.6	2	1.0	2	0.9	0.0
Services and operating expenses	8	5.5	7	5.0	7	4.0	9	4.4	8	3.7	0.0
Purchase and improvement of sites, buildings, and equipment	22	15.3	12	8.6	21	12.1	17	8.3	5	2.3	(77.3)
Total District Office	\$144	100.0	\$140	100.0	\$174	100.0	\$206	100.0	\$ 218	100.0	51.4
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$120	16.9	\$116	19.4	\$125	18.1	\$149	19.9	\$ 165	21.0	37.5
Services and operating expenses	11	1.5	12	2.0	18	2.6	21	2.8	28	3.6	154.5
New and replacement equipment	2	0.3	1	0.2	5	0.7	6	0.8	6	0.8	200.0
Pupil Services											
Library services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Guidance, welfare, attendance, physical, and mental health services	13	1.8	0	0.0	0	0.0	20	2.7	24	3.1	84.6
Other salaries and benefits	27	3.8	30	5.0	15	2.2	15	2.0	19	2.4	(29.6)
Services and operating expenses	4	0.6	3	0.5	3	0.4	4	0.5	4	0.5	0.0
New and replacement equipment	0	0.0	0	0.0	0	0.0	1	0.1	1	0.1	N/C
Support											
Maintenance	104	14.7	110	18.4	117	17.0	131	17.5	145	18.5	39.4
Food services	72	10.2	61	10.2	90	13.0	66	8.8	70	8.9	(2.8)
Transportation	99	14.0	108	18.0	117	17.0	123	16.5	139	17.7	40.4
Services and operating expenses	142	20.1	117	19.5	124	18.0	147	19.7	158	20.1	11.3
Purchase and improvement of sites, buildings, and equipment	66	9.3	35	5.8	60	8.7	52	7.0	12	1.5	(81.8)
New and replacement equipment	48	6.8	6	1.0	16	2.3	13	1.7	14	1.8	(70.8)
Total School Site	\$708	100.0	\$599	100.0	\$690	100.0	\$748	100.0	\$ 785	100.0	10.9
<b>CLASSROOM</b>											
Salaries and benefits	\$736	85.3	\$745	88.6	\$772	84.2	\$823	85.9	\$ 936	85.3	27.2
Books, materials, and supplies	78	9.0	63	7.5	61	6.7	63	6.6	72	6.6	(7.7)
Services and operating expenses	24	2.8	23	2.7	44	4.8	28	2.9	42	3.8	75.0
New and replacement equipment	25	2.9	10	1.2	40	4.4	44	4.6	47	4.3	88.0
Total Classroom	\$863	100.0	\$841	100.0	\$917	100.0	\$958	100.0	\$1,097	100.0	27.1

N/C indicates the percentage could not be calculated.

**TABLE K-90**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE ROWLAND UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 1,698	66.2	\$ 1,815	70.3	\$ 2,081	68.9	\$ 2,368	68.6	\$ 2,557*	72.0
Services and operating expenses	403	15.7	380	14.7	438	14.5	430	12.5	547	15.4
New and replacement equipment	52	2.0	55	2.1	65	2.1	97	2.8	81	2.3
Support										
Maintenance and operating salaries	138	5.4	144	5.6	161	5.3	182	5.3	196	5.5
Supplies and replacement equipment	32	1.2	28	1.1	22	0.7	23	0.7	24	0.7
Services and operating expenses	126	4.9	134	5.2	153	5.1	157	4.5	150	4.2
Purchase and improvement of sites, buildings, and equipment	118	4.6	25	1.0	102	3.4	195	5.6	(4)	(0.1)
Total District Office	\$ 2,567	100.0	\$ 2,581	100.0	\$ 3,022	100.0	\$ 3,452	100.0	\$ 3,551	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 3,615	25.6	\$ 3,757	26.8	\$ 3,998	26.2	\$ 4,513	26.9	\$ 4,947	27.8
Services and operating expenses	178	1.3	170	1.2	199	1.3	194	1.1	477	2.7
New and replacement equipment	32	0.2	33	0.2	56	0.4	82	0.5	74	0.4
Pupil Services										
Library services	63	0.4	67	0.5	75	0.5	65	0.4	78	0.4
Guidance, welfare, attendance, physical, and mental health services	1,069	7.6	1,143	8.2	1,233	8.1	1,411	8.4	1,538	8.6
Other salaries and benefits	925	6.6	970	6.9	1,150	7.5	1,327	7.9	1,777	10.0
Services and operating expenses	54	0.4	53	0.4	37	0.2	38	0.2	40	0.2
New and replacement equipment	28	0.2	37	0.3	33	0.2	21	0.1	17	0.1
Support										
Maintenance	2,157	15.3	2,246	16.0	2,514	16.5	2,855	17.0	3,070	17.2
Food services	2,184	15.5	2,137	15.3	2,237	14.7	2,408	14.3	2,532	14.2
Transportation	620	4.4	599	4.3	642	4.2	622	3.7	679	3.8
Services and operating expenses	2,366	16.8	2,435	17.4	2,486	16.3	2,502	14.9	2,459	13.8
Purchase and improvement of sites, buildings, and equipment	374	2.6	43	0.3	301	2.0	551	3.3	(35)	(0.2)
New and replacement equipment	435	3.1	313	2.2	296	1.9	214	1.3	181	1.0
Total School Site	\$14,100	100.0	\$14,003	100.0	\$15,257	100.0	\$16,803	100.0	\$17,834	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$20,995	92.2	\$22,222	92.9	\$24,269	92.7	\$27,474	91.5	\$29,699	93.0
Books, materials, and supplies	1,058	4.6	984	4.1	1,194	4.5	1,657	5.5	1,433	4.5
Services and operating expenses	311	1.4	275	1.2	174	0.7	172	0.6	194	0.6
New and replacement equipment	410	1.8	428	1.8	550	2.1	708	2.4	607	1.9
Total Classroom	\$22,774	100.0	\$23,909	100.0	\$26,187	100.0	\$30,011	100.0	\$31,933	100.0
Percent Change From Prior Year										
Percent Change From Prior Year										
Percent Change From 1981-82										
Percent Change From 1981-82										

TABLE K-91

**SUMMARY OF EXPENSE CATEGORIES FOR  
THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
			Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year	Percent Change From 1981-82 to 1985-86
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 6,112	77.9	\$ 6,094	79.1	\$ 6,832	78.4	\$ 7,571	76.1	\$ 8,092	75.1
Services and operating expenses	754	9.6	644	8.4	791	9.1	1,105	11.1	1,237	11.5
New and replacement equipment	82	1.0	66	0.8	99	1.1	156	1.6	219	2.0
			(0.3)							
			(14.6)							
			(19.5)							
Support										
Maintenance and operating salaries	566	7.2	553	7.2	625	7.2	694	7.0	746	6.9
Supplies and replacement equipment	23	0.3	21	0.3	17	0.2	23	0.2	25	0.2
Services and operating expenses	272	3.5	297	3.8	325	3.7	351	3.5	397	3.7
Purchase and improvement of sites, buildings, and equipment	38	0.5	29	0.4	23	0.3	54	0.5	62	0.6
			(2.3)							
			(8.7)							
			9.2							
			(23.7)							
Total District Office	\$ 7,847	100.0	\$ 7,704	100.0	\$ 8,712	100.0	\$ 9,954	100.0	\$ 10,778	100.0
			(1.8)							
			8.3							
			37.4							
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 8,594	23.8	\$ 8,608	23.6	\$ 9,654	23.4	\$ 10,693	23.5	\$ 11,851	23.5
Services and operating expenses	172	0.5	161	0.4	368	0.9	393	0.9	488	0.9
New and replacement equipment	51	0.2	41	0.1	107	0.3	151	0.3	243	0.5
			(6.4)							
			(19.6)							
Pupil Services										
Library services	519	1.4	538	1.4	601	1.4	665	1.5	724	1.4
Guidance, welfare, attendance, physical, and mental health services	4,481	12.4	4,507	12.4	5,113	12.4	5,470	12.0	6,155	12.2
Other salaries and benefits	1,481	4.1	1,408	3.9	1,581	3.8	1,780	3.9	2,008	4.0
Services and operating expenses	84	0.2	80	0.2	42	0.1	62	0.1	67	0.1
New and replacement equipment	121	0.3	69	0.2	71	0.2	33	0.1	44	0.1
			(43.0)							
Support										
Maintenance	8,821	24.4	8,628	23.6	9,739	23.6	10,825	23.8	11,641	23.1
Food services	4,600	12.7	5,240	14.4	6,261	15.1	6,544	14.4	6,959	13.8
Transportation	2,056	5.7	2,001	5.5	2,841	7.1	3,361	6.2	3,361	6.7
Services and operating expenses	4,606	12.7	4,704	12.9	4,970	12.0	5,437	12.0	6,329	12.5
Purchase and improvement of sites, buildings, and equipment	109	0.3	115	0.3	32	0.1	209	0.5	79	0.2
New and replacement equipment	477	1.3	412	1.1	423	1.0	355	0.8	520	1.0
			(13.6)							
Total School Site	\$ 36,172	100.0	\$ 36,502	100.0	\$ 41,336	100.0	\$ 45,458	100.0	\$ 50,429	100.0
			0.9							
			10.9							
			39.4							
<b>CLASSROOM</b>										
Salaries and benefits	\$ 62,863	94.4	\$ 64,768	95.0	\$ 70,411	94.3	\$ 78,026	93.9	\$ 88,801	92.6
Books, materials, and supplies	2,392	3.6	2,172	3.2	2,649	3.5	2,846	3.4	4,161	4.3
Services and operating expenses	659	1.0	745	1.1	752	1.0	1,063	1.3	1,155	1.2
New and replacement equipment	643	1.0	518	0.7	888	1.2	1,204	1.4	1,305	1.9
			(19.4)							
Total Classroom	\$ 66,557	100.0	\$ 68,203	100.0	\$ 74,700	100.0	\$ 83,139	100.0	\$ 95,322	100.0
			2.5							
			9.5							
			11.3							
			44.1							
			15.4							
			39.4							
			10.9							
			46.5							
			(27.5)							
			9.0							
			32.0							
			51.3							
			63.5							
			37.4							
			16.4							
			(62.2)							
			46.5							
			10.9							
			39.4							
			41.3							
			74.0							
			46.2							
			8.7							
			75.3							
			180.7							
			15.4							
			44.1							







**TABLE K-95**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE SAN DIEGO UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 13,706	69.9	\$ 13,482	72.5	\$ 14,695	69.0	\$ 16,261	68.0	\$ 18,427	67.3	34.4
Services and operating expenses	3,023	15.4	2,654	14.3	4,005	18.8	4,083	17.1	5,044	18.4	66.9
New and replacement equipment	259	1.3	122	0.6	188	0.9	531	2.2	586	2.1	126.3
Support											
Maintenance and operating salaries	1,053	5.4	1,080	5.8	1,162	5.5	1,249	5.2	1,334	4.9	26.7
Supplies and replacement equipment	86	0.5	95	0.5	97	0.4	114	0.5	104	0.4	20.9
Services and operating expenses	890	4.5	857	4.6	910	4.3	1,045	4.4	1,125	4.1	26.4
Purchase and improvement of sites, buildings, and equipment	593	3.0	312	1.7	232	1.1	638	2.6	753	2.8	27.0
Total District Office	\$ 19,610	100.0	\$ 18,602	100.0	\$ 21,289	100.0	\$ 23,921	100.0	\$ 27,373	100.0	39.6
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 30,768	28.0	\$ 30,434	28.2	\$ 31,496	27.0	\$ 35,063	27.4	\$ 38,830	27.8	26.2
Services and operating expenses	890	0.8	897	0.8	1,870	1.6	2,089	1.6	2,305	1.7	159.0
New and replacement equipment	149	0.1	70	0.1	155	0.1	403	0.3	432	0.3	189.9
Pupil Services											
Library services	1,235	1.1	1,244	1.1	1,315	1.1	1,512	1.2	1,632	1.2	32.1
Guidance, welfare, attendance, physical, and mental health services	16,803	15.3	16,550	15.3	17,252	14.8	19,146	15.0	20,274	14.5	20.7
Other salaries and benefits	2,749	2.5	2,266	2.1	2,585	2.2	2,727	2.1	3,326	2.4	21.0
Services and operating expenses	441	0.4	426	0.4	186	0.2	198	0.2	210	0.2	(52.4)
New and replacement equipment	272	0.3	90	0.1	170	0.2	116	0.1	128	0.1	(52.9)
Support											
Maintenance	16,459	15.0	16,897	15.6	18,166	15.6	19,528	15.2	20,841	14.9	26.6
Food services	14,410	13.1	15,228	14.1	17,228	14.8	18,038	14.1	18,561	13.3	28.8
Transportation	5,768	5.2	6,046	5.6	7,004	6.0	7,353	5.7	8,987	6.4	55.8
Services and operating expenses	16,183	14.7	15,721	14.6	16,759	14.4	18,873	14.7	20,848	14.9	28.8
Purchase and improvement of sites, buildings, and equipment	1,892	1.7	947	0.9	746	0.7	1,944	1.5	1,993	1.4	5.3
New and replacement equipment	1,927	1.8	1,153	1.1	1,507	1.3	1,150	0.9	1,261	0.9	(34.6)
Total School Site	\$109,946	100.0	\$107,969	100.0	\$116,479	100.0	\$128,140	100.0	\$139,628	100.0	27.0
<b>CLASSROOM</b>											
Salaries and benefits	\$170,686	92.2	\$177,427	94.1	\$191,726	93.8	\$213,765	93.0	\$233,864	93.1	37.0
Books, materials, and supplies	8,246	4.4	6,658	3.5	8,042	3.9	8,880	3.9	8,903	3.6	8.0
Services and operating expenses	4,177	2.3	3,470	1.9	3,022	1.5	3,517	1.5	4,350	1.7	23.7
New and replacement equipment	2,037	1.1	962	0.5	1,591	0.8	3,766	1.6	4,108	1.6	101.7
Total Classroom	\$185,146	100.0	\$188,517	100.0	\$204,381	100.0	\$229,928	100.0	\$251,225	100.0	35.7

**TABLE K-96**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE SAN FRANCISCO UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 7,862	68.6	\$ 8,252	68.8	\$ 8,912	73.2	\$ 10,193	61.8	\$ 11,597	55.7
Services and operating expenses	2,236	19.5	2,266	18.9	1,622	13.3	4,115	25.0	5,022	24.1
New and replacement equipment	66	0.6	108	0.9	169	1.4	266	1.6	347	1.7
Support										
Maintenance and operating salaries	838	7.3	895	7.5	950	7.8	1,006	6.1	1,101	5.3
Supplies and replacement equipment	49	0.4	53	0.4	58	0.5	56	0.3	69	0.3
Services and operating expenses	390	3.4	381	3.2	418	3.4	552	3.4	598	2.9
Purchase and improvement of sites, buildings, and equipment	19	0.2	31	0.3	48	0.4	294	1.8	2,076	10.0
Total District Office	\$11,460	100.0	\$ 11,986	100.0	\$ 12,177	100.0	\$ 16,482	100.0	\$ 20,810	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$14,865	28.0	\$ 15,424	28.3	\$ 16,586	28.9	\$ 18,784	29.8	\$ 20,711	28.0
Services and operating expenses	567	1.1	547	1.0	1,043	1.8	827	1.3	921	1.3
New and replacement equipment	38	0.1	62	0.1	97	0.2	178	0.3	232	0.3
Pupil Services										
Library services	1,204	2.3	1,101	2.0	1,187	2.1	1,232	1.9	1,421	1.9
Guidance, welfare, attendance, physical, and mental health services	3,119	5.9	2,969	5.4	3,047	5.3	2,943	4.7	3,169	4.3
Other salaries and benefits	1,567	2.9	1,670	3.1	1,525	2.7	1,861	2.9	2,251	3.0
Services and operating expenses	249	0.5	254	0.5	72	0.1	190	0.3	241	0.3
New and replacement equipment	387	0.7	317	0.6	236	0.4	59	0.1	77	0.1
Support										
Maintenance	13,121	24.7	14,017	25.7	14,885	25.9	15,767	25.0	17,246	23.3
Food services	9,074	17.1	9,182	16.8	9,207	16.1	9,782	15.5	9,811	13.2
Transportation	125	0.2	162	0.3	170	0.3	193	0.3	233	0.3
Services and operating expenses	8,448	15.9	8,327	15.3	8,551	14.9	10,094	16.0	11,178	15.1
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	0	0.0	616	1.0	5,883	7.9
New and replacement equipment	302	0.6	496	0.9	771	1.3	562	0.9	732	1.0
Total School Site	\$53,066	100.0	\$ 54,528	100.0	\$ 57,377	100.0	\$ 63,088	100.0	\$ 74,106	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$90,440	91.9	\$ 94,867	92.0	\$100,021	92.7	\$110,904	91.2	\$124,712	91.3
Books, materials, and supplies	3,578	3.7	3,396	3.3	3,642	3.4	5,034	4.1	4,989	3.7
Services and operating expenses	3,855	3.9	3,968	3.9	2,944	2.7	3,901	3.2	4,542	3.3
New and replacement equipment	519	0.5	852	0.8	1,326	1.2	1,805	1.5	2,353	1.7
Total Classroom	\$98,392	100.0	\$103,083	100.0	\$107,933	100.0	\$121,644	100.0	\$136,596	100.0
Percent Change From Prior Year										
1981-82			5.0	68.8	5.0	73.2	8.0	61.8	14.4	55.7
1982-83			1.3	18.9	(28.4)	13.3	(28.4)	25.0	153.7	24.1
1983-84			63.6	0.9	56.5	1.4	56.5	1.6	57.4	1.7
1984-85			6.8	7.5	6.1	7.8	6.1	6.1	5.9	5.3
1985-86			8.2	0.4	8.2	0.5	9.4	0.3	(3.4)	0.3
			(2.3)	3.2	(2.3)	3.4	9.7	3.4	32.1	2.9
			63.2	0.3	63.2	0.4	54.8	1.8	512.5	10.0
			4.6	100.0	1.6	100.0	1.6	100.0	35.4	100.0
			3.8	28.3	7.5	28.9	7.5	29.8	13.3	28.0
			(3.5)	1.0	90.7	1.8	90.7	1.3	(20.7)	1.3
			63.2	0.1	63.2	0.2	56.5	0.3	83.5	0.3
			(8.6)	2.0	(8.6)	2.1	7.8	1.9	3.8	1.9
			(4.8)	5.4	(4.8)	5.3	2.6	4.7	(3.4)	4.3
			6.6	3.1	(8.7)	2.7	(8.7)	2.9	22.0	3.0
			2.0	0.5	(71.7)	0.1	(71.7)	0.3	163.9	0.3
			(18.1)	0.6	(18.1)	0.4	(25.6)	0.1	(75.0)	0.1
			6.8	25.7	6.2	25.9	6.2	25.0	5.9	23.3
			1.2	16.8	0.3	16.1	0.3	15.5	6.2	13.2
			29.6	0.3	4.9	0.3	4.9	0.3	13.5	0.3
			(1.4)	15.3	(1.4)	14.9	2.7	16.0	18.0	15.1
			0.0	0.0	0.0	0.0	0.0	N/C	N/C	N/C
			64.2	0.9	64.2	1.3	55.4	0.9	(27.1)	1.0
			2.8	100.0	5.2	100.0	5.2	10.0	10.0	10.0
			4.9	92.0	5.4	92.7	5.4	10.9	10.9	91.3
			(5.1)	3.3	7.2	3.4	7.2	38.2	3.7	(0.9)
			2.9	3.9	(25.8)	2.7	(25.8)	32.5	17.8	16.4
			64.2	0.8	4.7	1.2	4.7	36.1	1.7	30.4
			4.8	100.0	4.7	100.0	4.7	12.7	17.5	12.3

N/C indicates the percentage could not be calculated.



TABLE K-97

SUMMARY OF EXPENSE CATEGORIES FOR  
THE SAN JOSE CITY UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From 1981-82 to 1985-86
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 4,025	69.5	8.1	\$ 4,351	69.5	8.1	\$ 3,657	61.2	16.0	\$ 3,992	61.3	9.2	\$ 4,936	58.5	22.6
Services and operating expenses	922	15.9	14.0	1,051	16.8	14.0	1,530	25.6	45.6	1,537	23.6	0.5	2,416	28.6	162.0
New and replacement equipment	39	0.7	5.1	41	0.7	5.1	44	0.7	7.3	104	1.6	136.4	158	1.9	305.1
Support															
Maintenance and operating salaries	333	5.7	6.3	354	5.7	6.3	332	5.6	(6.2)	361	5.5	8.7	383	4.5	15.0
Supplies and replacement equipment	42	0.7	(4.8)	40	0.6	(4.8)	40	0.7	0.0	42	0.7	5.0	56	0.7	33.3
Services and operating expenses	425	7.3	(6.8)	396	6.3	(6.8)	336	5.6	(15.2)	410	6.3	22.0	430	5.1	1.2
Purchase and improvement of sites, buildings, and equipment	9	0.2	211.1	28	0.4	211.1	38	0.6	35.7	66	1.0	73.7	57	0.7	533.3
Total District Office	\$ 5,795	100.0	8.0	\$ 6,261	100.0	8.0	\$ 5,977	100.0	(4.5)	\$ 6,512	100.0	9.0	\$ 8,436	100.0	45.6
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 8,644	28.6	(4.2)	\$ 8,284	29.1	(4.2)	\$ 7,207	27.5	(13.0)	\$ 7,676	26.9	6.5	\$ 8,801	28.3	1.8
Services and operating expenses	335	1.1	(5.4)	317	1.1	(5.4)	425	1.6	34.1	432	1.5	1.6	570	1.8	31.9
New and replacement equipment	31	0.1	0.0	31	0.1	0.0	33	0.1	6.5	95	0.3	187.9	111	0.3	258.1
Pupil Services															
Library services	440	1.5	15.2	507	1.8	15.2	495	1.9	(2.4)	523	1.9	5.7	516	1.7	17.3
Guidance, welfare, attendance, physical, and mental health services	3,003	9.9	(50.4)	1,490	5.2	(50.4)	1,469	5.6	(1.4)	1,488	5.2	1.3	894	2.9	(70.2)
Other salaries and benefits	1,578	5.2	15.7	1,825	6.4	15.7	1,780	6.8	(2.5)	1,964	6.9	10.3	2,142	6.9	35.7
Services and operating expenses	140	0.5	(7.1)	130	0.4	(7.1)	92	0.4	(29.2)	94	0.3	2.2	139	0.4	(0.7)
New and replacement equipment	17	0.0	(100.0)	0	0.0	(100.0)	14	0.1	N/C	22	0.1	57.1	35	0.1	105.9
Support															
Maintenance	5,191	17.2	6.1	5,508	19.4	6.1	5,199	19.8	(5.6)	5,655	19.9	8.8	5,998	19.3	15.5
Food services	3,159	10.5	5.2	3,322	11.7	5.2	3,327	12.7	0.2	3,342	11.7	0.5	3,797	12.2	20.2
Transportation	418	1.4	15.6	483	1.7	15.6	509	1.9	5.4	607	2.1	19.3	561	1.8	(7.6)
Services and operating expenses	7,062	23.4	(10.6)	6,311	22.2	(10.6)	5,404	20.6	(14.4)	6,257	22.0	15.8	7,208	23.1	2.1
Purchase and improvement of sites, buildings, and equipment	13	0.0	346.2	58	0.2	346.2	81	0.3	39.7	116	0.4	43.2	19	0.1	(83.6)
New and replacement equipment	176	0.6	6.3	187	0.7	6.3	191	0.7	2.1	235	0.8	23.0	337	1.1	91.5
Total School Site	\$30,207	100.0	(5.8)	\$28,453	100.0	(5.8)	\$26,226	100.0	(7.8)	\$28,506	100.0	8.7	\$31,128	100.0	3.0
<b>CLASSROOM</b>															
Salaries and benefits	\$56,468	93.7	4.3	\$58,888	94.1	4.3	\$51,579	94.3	(12.4)	\$57,619	93.4	11.7	\$61,985	92.8	9.8
Books, materials, and supplies	1,549	2.6	(3.0)	1,502	2.4	(3.0)	1,825	3.3	21.5	2,094	3.4	14.7	2,360	3.6	52.4
Services and operating expenses	1,923	3.2	(2.3)	1,879	3.0	(2.3)	956	1.7	(49.1)	1,210	1.9	26.6	1,348	2.0	(29.9)
New and replacement equipment	303	0.5	5.9	321	0.5	5.9	366	0.7	14.0	793	1.3	116.7	1,090	1.6	259.7
Total Classroom	\$60,243	100.0	3.9	\$62,590	100.0	3.9	\$54,726	100.0	(12.6)	\$61,716	100.0	12.8	\$66,783	100.0	10.9

N/C indicates the percentage could not be calculated.

**TABLE K-98**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE SAN JUAN UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 5,535	75.2	\$ 5,248	75.5	\$ 5,888	74.5	\$ 6,519	72.2	\$ 7,811	73.7
Services and operating expenses	834	11.3	729	10.5	989	12.5	1,200	13.3	1,353	12.8
New and replacement equipment	60	0.8	83	1.2	100	1.3	229	2.5	277	2.6
Support										
Maintenance and operating salaries	416	5.6	403	5.8	440	5.6	484	5.4	511	4.8
Supplies and replacement equipment	49	0.7	49	0.7	44	0.5	50	0.6	56	0.5
Services and operating expenses	263	3.6	276	4.0	297	3.8	324	3.6	371	3.5
Purchase and improvement of sites, buildings, and equipment	207	2.8	158	2.3	139	1.8	220	2.4	221	2.1
Total District Office	\$ 7,364	100.0	\$ 6,946	100.0	\$ 7,897	100.0	\$ 9,026	100.0	\$ 10,600	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 9,867	25.5	\$ 10,225	27.0	\$ 10,829	27.2	\$ 12,175	27.1	\$ 13,978	28.1
Services and operating expenses	329	0.8	324	0.9	499	1.2	500	1.1	560	1.1
New and replacement equipment	35	0.1	49	0.1	84	0.2	197	0.4	231	0.5
Pupil Services										
Library services	730	1.9	731	1.9	743	1.9	837	1.9	827	1.7
Guidance, welfare, attendance, physical, and mental health services	4,501	11.7	4,459	11.8	4,620	11.6	5,245	11.7	5,683	11.4
Other salaries and benefits	2,651	6.9	2,513	6.6	2,521	6.3	2,766	6.2	3,012	6.1
Services and operating expenses	110	0.3	106	0.3	72	0.2	88	0.2	100	0.2
New and replacement equipment	94	0.2	59	0.2	66	0.2	49	0.1	59	0.1
Support										
Maintenance	6,502	16.8	6,306	16.6	6,882	17.3	7,564	16.9	7,985	16.1
Food services	3,886	10.1	3,735	9.8	3,894	9.8	4,404	9.8	4,668	9.4
Transportation	3,503	9.1	3,335	8.8	3,366	8.5	4,231	9.4	4,851	9.8
Services and operating expenses	5,347	13.8	5,179	13.7	5,286	13.3	5,690	12.7	6,634	13.3
Purchase and improvement of sites, buildings, and equipment	765	2.0	475	1.2	389	1.0	632	1.4	496	1.0
New and replacement equipment	299	0.8	407	1.1	513	1.3	510	1.1	612	1.2
Total School Site	\$ 38,619	100.0	\$ 37,903	100.0	\$ 39,764	100.0	\$ 44,888	100.0	\$ 49,696	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$ 62,060	95.2	\$ 61,227	95.1	\$ 65,502	94.7	\$ 74,002	93.8	\$ 80,277	92.6
Books, materials, and supplies	2,062	3.2	1,905	3.0	2,385	3.4	2,770	3.5	3,853	4.5
Services and operating expenses	609	0.9	577	0.9	462	0.7	419	0.5	536	0.6
New and replacement equipment	471	0.7	652	1.0	842	1.2	1,700	2.2	2,030	2.3
Total Classroom	\$ 65,202	100.0	\$ 64,361	100.0	\$ 69,191	100.0	\$ 78,891	100.0	\$ 86,696	100.0
										Percent Change From 1981-82 to 1985-86
										19.8
										12.8
										21.0
										41.1
										62.2
										361.7
										22.8
										14.3
										41.1
										6.8
										43.9
										14.8
										12.0
										17.3
										13.3
										26.3
										13.6
										(9.1)
										(37.2)
										22.8
										20.1
										6.0
										38.5
										24.1
										(35.2)
										104.7
										28.7
										8.5
										39.1
										27.9
										331.0
										33.0



TABLE K-100

SUMMARY OF EXPENSE CATEGORIES FOR  
THE SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration				Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year		Percent Change From Prior Year
Salaries and benefits	\$ 2,144	81.9	\$ 1,992	75.9	\$ 2,045	72.7	\$ 2,102	71.4	\$ 2,257	69.5
Services and operating expenses	189	7.2	316	12.0	447	15.9	453	15.4	591	18.2
New and replacement equipment	15	0.6	23	0.9	23	0.8	57	1.9	52	1.6
Support										
Maintenance and operating salaries	151	5.8	149	5.7	165	5.9	175	6.0	180	5.5
Supplies and replacement equipment	13	0.5	14	0.5	11	0.4	16	0.5	17	0.5
Services and operating expenses	100	3.8	110	4.2	116	4.1	126	4.3	139	4.3
Purchase and improvement of sites, buildings, and equipment	6	0.2	21	0.8	7	0.2	15	0.5	13	0.4
Total District Office	\$ 2,618	100.0	\$ 2,625	100.0	\$ 2,814	100.0	\$ 2,944	100.0	\$ 3,249	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 3,125	27.2	\$ 3,030	27.3	\$ 3,177	28.0	\$ 3,562	28.2	\$ 3,698	27.3
Services and operating expenses	94	0.8	99	0.9	138	1.2	170	1.4	194	1.4
New and replacement equipment	9	0.1	13	0.1	19	0.2	54	0.4	48	0.3
Pupil Services										
Library services	511	4.5	473	4.3	420	3.7	437	3.5	585	4.3
Guidance, welfare, attendance, physical, and mental health services	1,213	10.6	901	8.1	1,036	9.1	1,166	9.2	1,399	10.3
Other salaries and benefits	347	3.0	303	2.7	326	2.9	343	2.7	453	3.3
Services and operating expenses	36	0.3	33	0.3	27	0.2	31	0.3	38	0.3
New and replacement equipment	61	0.5	28	0.3	16	0.1	12	0.1	11	0.1
Support										
Maintenance	2,357	20.5	2,327	21.0	2,583	22.8	2,736	21.6	2,816	20.8
Food services	1,186	10.3	1,227	11.0	1,060	9.3	1,440	11.4	1,268	9.3
Transportation	690	6.0	651	5.9	643	5.7	557	4.4	551	4.1
Services and operating expenses	1,779	15.5	1,871	16.8	1,790	15.8	2,003	15.8	2,390	17.6
Purchase and improvement of sites, buildings, and equipment	15	0.1	48	0.4	6	0.1	4	0.0	0	0.0
New and replacement equipment	69	0.6	103	0.9	99	0.9	131	1.0	117	0.9
Total School Site	\$11,492	100.0	\$11,107	100.0	\$11,340	100.0	\$12,646	100.0	\$13,568	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$18,313	94.8	\$18,102	94.8	\$18,537	94.3	\$19,986	92.4	\$21,944	92.1
Books, materials, and supplies	487	2.5	442	2.3	521	2.6	623	2.9	791	3.3
Services and operating expenses	403	2.1	382	2.0	406	2.1	585	2.7	695	2.9
New and replacement equipment	119	0.6	178	0.9	198	1.0	443	2.0	397	1.7
Total Classroom	\$19,322	100.0	\$19,104	100.0	\$19,662	100.0	\$21,637	100.0	\$23,827	100.0
Percent Change From 1981-82 to 1985-86										
				7.4		2.8		7.4		7.4
				30.5		1.3		30.5		30.5
				(8.8)		147.8		(8.8)		(8.8)
				5.3		6.1		5.3		5.3
				212.7		45.5		212.7		212.7
				246.7		8.6		246.7		246.7
				19.2		6.0		19.2		19.2
				30.8		0.5		30.8		30.8
				39.0		4.1		39.0		39.0
				116.7		114.3		116.7		116.7
				24.1		4.6		24.1		24.1
				18.3		12.1		18.3		18.3
				106.4		23.2		106.4		106.4
				433.3		184.2		433.3		433.3
				14.5		4.0		14.5		14.5
				15.3		12.5		15.3		15.3
				30.5		5.2		30.5		30.5
				5.6		14.8		5.6		5.6
				(82.0)		(25.0)		(82.0)		(82.0)
				19.5		5.9		19.5		19.5
				6.9		35.8		6.9		6.9
				(20.1)		(13.4)		(20.1)		(20.1)
				34.3		11.9		34.3		34.3
				(100.0)		(33.3)		(100.0)		(100.0)
				69.6		32.3		69.6		69.6
				18.1		11.5		18.1		18.1
				9.8		7.8		9.8		9.8
				27.0		19.6		27.0		27.0
				62.4		44.1		62.4		62.4
				72.5		123.7		72.5		72.5
				233.6		10.0		233.6		233.6

**TABLE K-101**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE SANTA ROSA CITY ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 272	60.6	\$ 301	69.0	\$ 329	64.8	\$ 359	61.2	\$ 399	55.4	11.1
Services and operating expenses	98	21.8	70	16.1	101	19.9	122	20.8	183	25.4	50.0
New and replacement equipment	7	1.6	5	1.1	8	1.6	9	1.5	21	2.9	133.3
Support											
Maintenance and operating salaries	28	6.2	29	6.7	32	6.3	35	6.0	40	5.6	42.9
Supplies and replacement equipment	3	0.7	3	0.7	4	0.8	5	0.8	5	0.7	66.7
Services and operating expenses	21	4.7	18	4.1	20	3.9	26	4.4	28	3.9	33.3
Purchase and improvement of sites, buildings, and equipment	20	4.4	10	2.3	14	2.7	31	5.3	44	6.1	120.0
Total District Office	\$ 449	100.0	\$ 436	100.0	\$ 508	100.0	\$ 587	100.0	\$ 720	100.0	60.4
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 704	34.2	\$ 754	36.1	\$ 788	34.7	\$ 877	33.4	\$ 1,016	32.2	15.8
Services and operating expenses	28	1.4	24	1.2	59	2.6	71	2.7	80	2.5	185.7
New and replacement equipment	4	0.2	3	0.1	6	0.2	9	0.4	17	0.6	325.0
Pupil Services											
Library services	3	0.1	4	0.2	6	0.3	6	0.2	1	0.0	(66.7)
Guidance, welfare, attendance, physical, and mental health services	160	7.8	157	7.5	152	6.7	174	6.6	195	6.2	21.9
Other salaries and benefits	166	8.1	189	9.0	215	9.5	249	9.5	355	11.3	113.9
Services and operating expenses	12	0.6	11	0.5	6	0.3	7	0.3	10	0.3	42.9
New and replacement equipment	4	0.2	2	0.1	11	0.5	2	0.1	4	0.1	100.0
Support											
Maintenance	437	21.3	461	22.1	505	22.2	554	21.1	632	20.0	14.1
Food services	12	0.6	7	0.3	0	0.0	0	0.0	0	0.0	(100.0)
Transportation	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Services and operating expenses	423	20.6	407	19.5	450	19.8	554	21.1	651	20.6	17.5
Purchase and improvement of sites, buildings, and equipment	68	3.3	45	2.2	40	1.8	99	3.8	149	4.7	50.5
New and replacement equipment	34	1.6	25	1.2	33	1.4	21	0.8	46	1.5	119.1
Total School Site	\$2,055	100.0	\$2,089	100.0	\$2,271	100.0	\$2,623	100.0	\$3,156	100.0	53.6
<b>CLASSROOM</b>											
Salaries and benefits	\$5,003	94.1	\$5,313	94.8	\$5,673	94.6	\$6,256	95.0	\$6,976	93.4	11.5
Books, materials, and supplies	176	3.3	148	2.6	158	2.6	177	2.7	241	3.2	34.7
Services and operating expenses	77	1.5	100	1.8	100	1.7	82	1.2	104	1.4	26.8
New and replacement equipment	58	1.1	42	0.8	65	1.1	72	1.1	152	2.0	111.1
Total Classroom	\$5,314	100.0	\$5,603	100.0	\$5,996	100.0	\$6,587	100.0	\$7,473	100.0	40.6

TABLE K-102

SUMMARY OF EXPENSE CATEGORIES FOR  
THE SILVER VALLEY UNITED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 111	45.9		\$ 247	65.0	122.5	\$ 326	62.3	32.0	\$ 398	59.7	22.1	\$ 451	65.1	13.3
Services and operating expenses	80	33.1		67	17.6	(16.3)	124	23.7	85.1	127	19.0	2.4	122	17.6	(3.9)
New and replacement equipment	15	6.2		10	2.6	(33.3)	16	3.1	60.0	35	5.2	118.8	34	4.9	(2.9)
Support															
Maintenance and operating salaries	14	5.8		16	4.2	14.3	18	3.4	12.5	21	3.2	16.7	21	3.0	0.0
Supplies and replacement equipment	3	1.2		3	0.8	0.0	2	0.4	(33.3)	5	0.8	150.0	5	0.7	0.0
Services and operating expenses	11	4.5		12	3.2	9.1	16	3.1	33.3	27	4.0	68.8	34	4.9	25.9
Purchase and improvement of sites, buildings, and equipment	8	3.3		25	6.6	212.5	21	4.0	(16.0)	54	8.1	157.1	26	3.8	(51.9)
Total District Office	\$ 242	100.0		\$ 380	100.0	57.0	\$ 523	100.0	37.6	\$ 667	100.0	27.5	\$ 693	100.0	3.9
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 288	18.9		\$ 272	16.5	(5.6)	\$ 405	21.2	48.9	\$ 519	19.6	28.1	\$ 541	20.5	4.2
Services and operating expenses	22	1.4		19	1.1	(13.6)	27	1.4	42.1	46	1.7	70.4	49	1.9	6.5
New and replacement equipment	9	0.6		6	0.4	(33.3)	9	0.5	50.0	24	0.9	166.7	23	0.9	(4.2)
Pupil Services															
Library services	0	0.0		0	0.0	0.0	0	0.0	0.0	18	0.7	N/C	0	0.0	(100.0)
Guidance, welfare, attendance, physical, and mental health services	51	3.3		87	5.3	70.6	76	4.0	(12.6)	142	5.4	86.8	142	5.4	0.0
Other salaries and benefits	37	2.4		34	2.0	(8.1)	51	2.7	50.0	99	3.8	94.1	115	4.4	16.2
Services and operating expenses	6	0.4		6	0.4	0.0	8	0.4	33.3	10	0.4	25.0	9	0.3	(10.0)
New and replacement equipment	21	1.4		0	0.0	(100.0)	0	0.0	0.0	8	0.3	N/C	8	0.3	0.0
Support															
Maintenance	213	14.0		253	15.3	18.8	287	15.1	13.4	323	12.2	12.5	337	12.8	4.3
Food services	173	11.3		163	9.9	(5.8)	208	10.9	27.6	316	12.0	51.9	261	9.9	(17.4)
Transportation	312	20.4		358	21.7	14.7	405	21.2	13.1	453	17.1	11.9	465	17.6	2.6
Services and operating expenses	225	14.7		230	13.9	2.2	288	15.1	25.2	465	17.6	61.5	561	21.3	20.6
Purchase and improvement of sites, buildings, and equipment	16	1.1		70	4.2	337.5	68	3.6	(2.9)	144	5.5	111.8	53	2.0	(63.2)
New and replacement equipment	154	10.1		153	9.3	(0.6)	74	3.9	(51.6)	75	2.8	1.4	72	2.7	(4.0)
Total School Site	\$1,527	100.0		\$1,651	100.0	8.1	\$1,906	100.0	15.4	\$2,642	100.0	38.6	\$2,636	100.0	(0.2)
<b>CLASSROOM</b>															
Salaries and benefits	\$1,601	83.6		\$1,811	87.8	13.1	\$2,179	86.7	20.3	\$2,808	83.1	28.9	\$3,271	84.2	16.5
Books, materials, and supplies	133	7.0		89	4.3	(33.1)	129	5.1	44.9	239	7.1	85.3	310	8.0	29.7
Services and operating expenses	62	3.2		83	4.0	33.9	80	3.2	(3.6)	91	2.7	13.8	69	1.8	(24.2)
New and replacement equipment	119	6.2		81	3.9	(31.9)	136	5.0	55.6	240	7.1	90.5	232	6.0	(3.3)
Total Classroom	\$1,915	100.0		\$2,064	100.0	7.8	\$2,514	100.0	21.8	\$3,378	100.0	34.4	\$3,882	100.0	14.9

N/C indicates the percentage could not be calculated.

**TABLE K-103**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE SIMI VALLEY UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 2,221	69.1	65.0	\$ 2,290	65.0	3.1	\$ 2,477	70.1	8.2	\$ 2,604	69.1	5.1	\$ 2,688	64.8	3.2
Services and operating expenses	485	15.1	20.9	737	20.9	52.0	556	15.8	(24.6)	573	15.2	3.1	822	19.8	43.5
New and replacement equipment	48	1.5	1.3	47	1.3	(2.1)	51	1.5	8.5	91	2.4	78.4	113	2.7	24.2
Support															
Maintenance and operating salaries	206	6.4	6.0	213	6.0	3.4	227	6.4	6.6	234	6.2	3.1	260	6.3	11.1
Supplies and replacement equipment	31	0.9	0.8	28	0.8	(9.7)	0	0.0	(100.0)	0	0.0	0.0	29	0.7	N/C
Services and operating expenses	186	5.8	5.5	192	5.5	3.2	202	5.7	5.2	217	5.8	7.4	189	4.5	(12.9)
Purchase and improvement of sites, buildings, and equipment	38	1.2	0.5	18	0.5	(52.6)	19	0.5	5.6	49	1.3	157.9	48	1.2	(2.0)
Total District Office	\$ 3,215	100.0	100.0	\$ 3,525	100.0	9.6	\$ 3,532	100.0	0.2	\$ 3,768	100.0	6.7	\$ 4,149	100.0	10.1
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 4,725	27.8	28.6	\$ 4,931	28.6	4.4	\$ 4,974	28.9	0.9	\$ 5,193	28.9	4.4	\$ 5,542	27.3	6.7
Services and operating expenses	187	1.1	1.0	171	1.0	(8.6)	136	0.8	(20.5)	135	0.8	(0.7)	937	4.6	594.1
New and replacement equipment	32	0.2	0.2	39	0.2	21.9	38	0.2	(2.6)	73	0.4	92.1	105	0.5	43.8
Pupil Services															
Library services	210	1.2	1.3	222	1.3	5.7	237	1.4	6.8	255	1.4	7.6	244	1.2	(4.3)
Guidance, welfare, attendance, physical, and mental health services	1,768	10.4	10.6	1,833	10.6	3.7	1,702	9.9	(7.1)	1,846	10.3	8.5	1,982	9.7	7.4
Other salaries and benefits	802	4.7	4.8	828	4.8	3.2	868	5.0	4.8	939	5.2	8.2	989	4.9	5.3
Services and operating expenses	62	0.4	0.4	60	0.4	(3.2)	19	0.1	(68.3)	21	0.1	10.5	54	0.3	157.1
New and replacement equipment	77	0.5	0.4	73	0.4	(5.2)	54	0.3	(26.0)	20	0.1	(63.0)	24	0.1	20.0
Support															
Maintenance	3,209	18.8	19.3	3,323	19.3	3.6	3,530	20.5	6.2	3,649	20.3	3.4	4,045	19.9	10.9
Food services	1,586	9.3	8.9	1,533	8.9	(3.3)	1,742	10.1	13.6	1,978	10.0	2.4	1,978	9.7	10.9
Transportation	785	4.6	4.3	746	4.3	(5.0)	811	4.7	8.7	773	4.3	(4.7)	865	4.3	11.9
Services and operating expenses	3,140	18.4	18.3	3,163	18.3	0.7	2,798	16.2	(11.5)	2,960	16.5	5.8	3,224	15.9	8.9
Purchase and improvement of sites, buildings, and equipment	173	1.0	0.6	97	0.6	(43.9)	88	0.5	(9.3)	108	0.6	22.7	91	0.4	(15.7)
New and replacement equipment	272	1.6	1.3	222	1.3	(18.4)	239	1.4	7.7	200	1.1	(16.3)	249	1.2	24.5
Total School Site	\$17,028	100.0	100.0	\$17,241	100.0	1.3	\$17,236	100.0	0.0	\$17,955	100.0	4.2	\$20,329	100.0	13.2
<b>CLASSROOM</b>															
Salaries and benefits	\$27,262	94.2	94.8	\$27,716	94.8	1.7	\$29,467	92.5	6.3	\$30,743	90.8	4.3	\$33,402	93.5	8.6
Books, materials, and supplies	962	3.3	2.9	844	2.9	(12.3)	1,763	5.5	108.9	2,208	6.5	25.2	1,212	3.4	(45.1)
Services and operating expenses	353	1.2	1.0	301	1.0	(14.7)	223	0.7	(25.9)	254	0.8	13.9	270	0.8	6.3
New and replacement equipment	377	1.3	1.3	373	1.3	(1.1)	423	1.3	13.4	660	1.9	56.0	829	2.3	25.6
Total Classroom	\$28,954	100.0	100.0	\$29,234	100.0	1.0	\$31,876	100.0	9.0	\$33,865	100.0	6.2	\$35,713	100.0	5.5

N/C indicates the percentage could not be calculated.

**TABLE K-104**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE SOUTH WHITTIER ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year	Total Spent	Percent	Change From Prior Year
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 458	65.2	12.0	\$ 513	69.8	(0.4)	\$ 511	74.3	(18.0)	\$ 546	70.9	6.8	\$ 632	71.2	15.8
Services and operating expenses	147	20.9	(5.4)	139	18.9	(5.4)	114	16.6	(18.0)	144	18.7	26.3	180	20.3	25.0
New and replacement equipment	13	1.8	(69.2)	4	0.6	0.0	4	0.6	0.0	11	1.4	175.0	7	0.8	(36.4)
Support															
Maintenance and operating salaries	32	4.6	9.4	35	4.8	(22.9)	27	3.9	(22.9)	30	3.9	11.1	31	3.5	3.3
Supplies and replacement equipment	7	1.0	(14.3)	6	0.8	(50.0)	3	0.4	(50.0)	3	0.4	0.0	4	0.4	33.3
Services and operating expenses	27	3.8	25.9	34	4.6	(17.6)	28	4.1	(17.6)	32	4.2	14.3	31	3.5	(3.1)
Purchase and improvement of sites, buildings, and equipment	19	2.7	(78.9)	4	0.5	(75.0)	1	0.1	(75.0)	4	0.5	300.0	3	0.3	(84.2)
Total District Office	\$ 703	100.0	4.6	\$ 735	100.0	(6.4)	\$ 688	100.0	(6.4)	\$ 770	100.0	11.9	\$ 888	100.0	15.3
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 695	22.2	20.1	\$ 835	24.5	(11.9)	\$ 736	27.6	(11.9)	\$ 783	26.8	6.4	\$ 832	27.6	6.3
Services and operating expenses	58	1.9	(5.2)	55	1.6	(56.4)	24	0.9	(56.4)	34	1.2	41.7	42	1.4	23.5
New and replacement equipment	7	0.2	(57.1)	3	0.1	0.0	3	0.1	0.0	8	0.3	166.7	5	0.2	(37.5)
Pupil Services															
Library services	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	8	0.3	N/C	3	0.1	(62.5)
Guidance, welfare, attendance, physical, and mental health services	225	7.2	(47.6)	118	3.5	(16.1)	99	3.7	(16.1)	106	3.6	7.1	111	3.7	4.7
Other salaries and benefits	305	9.7	9.2	333	9.8	(30.6)	231	8.7	(30.6)	232	7.9	0.4	265	8.8	14.2
Services and operating expenses	22	0.7	0.0	22	0.6	(68.2)	7	0.3	(68.2)	9	0.3	28.6	11	0.3	22.2
New and replacement equipment	3	0.1	(33.3)	2	0.1	(100.0)	0	0.0	(100.0)	2	0.1	N/C	2	0.1	0.0
Support															
Maintenance	494	15.7	10.3	545	16.0	(21.7)	427	16.0	(21.7)	461	15.8	8.0	489	16.2	6.1
Food services	559	17.8	5.7	591	17.3	11.5	659	24.7	11.5	755	25.8	14.6	719	23.8	(4.8)
Transportation	10	0.3	20.0	12	0.3	(100.0)	0	0.0	(100.0)	0	0.0	0.0	0	0.0	(100.0)
Services and operating expenses	654	20.8	16.8	764	22.4	(42.1)	442	16.6	(42.1)	500	17.1	13.1	518	17.2	3.6
Purchase and improvement of sites, buildings, and equipment	47	1.5	74.5	82	2.4	(100.0)	0	0.0	(100.0)	0	0.0	0.0	3	0.1	N/C
New and replacement equipment	58	1.9	(15.5)	49	1.4	(22.4)	38	1.4	(22.4)	24	0.8	(36.8)	15	0.5	(74.1)
Total School Site	\$ 3,137	100.0	8.7	\$ 3,411	100.0	(21.8)	\$ 2,666	100.0	(21.8)	\$ 2,922	100.0	9.6	\$ 3,015	100.0	3.2
<b>CLASSROOM</b>															
Salaries and benefits	\$ 4,996	89.7	11.6	\$ 5,577	92.2	(1.4)	\$ 5,498	93.9	(1.4)	\$ 5,989	92.3	8.9	\$ 6,534	92.4	9.1
Books, materials, and supplies	253	4.5	(19.8)	203	3.3	(23.2)	156	2.9	(23.2)	189	2.9	21.2	222	3.1	17.5
Services and operating expenses	222	4.0	5.4	234	3.9	(27.8)	169	2.7	(27.8)	231	3.6	36.7	266	3.8	15.2
New and replacement equipment	100	1.8	(65.0)	35	0.6	(65.0)	32	0.5	(8.6)	79	1.2	146.9	47	0.7	(40.5)
Total Classroom	\$ 5,571	100.0	8.6	\$ 6,049	100.0	(3.2)	\$ 5,855	100.0	(3.2)	\$ 6,488	100.0	10.8	\$ 7,069	100.0	9.0

N/C indicates the percentage could not be calculated.



**TABLE K-105**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE SPRACKLES UNION ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From 1981-82 to 1985-86
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 48	66.7	(12.5)	\$ 52	73.2	23.8	\$ 56	70.9	7.7	\$ 65	73.9	16.1	\$ 88	100.0	35.4
Services and operating expenses	16	22.2	50.0	10	14.1	(58.3)	11	13.9	10.0	11	12.5	0.0	11	12.5	(31.3)
New and replacement equipment	0	0.0	0.0	0	0.0	0.0	2	2.5	N/C	2	2.3	0.0	0	0.0	N/C
Support															
Maintenance and operating salaries	4	5.5	0.0	5	7.1	25.0	5	6.3	0.0	5	5.7	0.0	5	5.7	25.0
Supplies and replacement equipment	1	1.4	0.0	1	1.4	0.0	1	1.3	0.0	1	1.1	0.0	1	1.1	0.0
Services and operating expenses	3	4.2	0.0	3	4.2	0.0	4	5.1	33.3	4	4.5	0.0	4	4.5	33.3
Purchase and improvement of sites, buildings, and equipment	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
Total District Office	\$ 72	100.0	2.8	\$ 71	100.0	(4.1)	\$ 79	100.0	11.3	\$ 88	100.0	11.4	\$ 88	100.0	22.2
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$112	27.4	(37.5)	\$ 66	15.4	(5.7)	\$ 73	15.8	10.6	\$ 101	22.2	38.4	\$ 101	22.2	(9.8)
Services and operating expenses	4	1.0	0.0	5	1.2	25.0	4	0.9	(20.0)	4	0.9	0.0	4	0.9	0.0
New and replacement equipment	0	0.0	0.0	0	0.0	0.0	2	0.4	N/C	2	0.4	0.0	2	0.4	N/C
Pupil Services															
Library services	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
Other salaries and benefits	14	3.4	78.6	23	5.4	(8.0)	25	5.4	8.7	42	9.2	68.0	42	9.2	200.0
Services and operating expenses	1	0.2	0.0	1	0.2	0.0	1	0.2	0.0	1	0.2	0.0	1	0.2	0.0
New and replacement equipment	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
Support															
Maintenance	65	15.9	(6.2)	76	17.8	24.6	80	17.3	5.3	71	15.6	(11.3)	71	15.6	9.2
Food services	69	16.9	62.3	90	21.0	(19.6)	107	23.1	18.9	53	11.7	(50.5)	53	11.7	(23.2)
Transportation	94	23.0	(6.4)	111	25.9	26.1	107	23.1	(3.6)	109	24.0	1.9	109	24.0	16.0
Services and operating expenses	48	11.7	16.7	56	13.1	0.0	60	12.9	7.1	68	14.9	13.3	68	14.9	41.7
Purchase and improvement of sites, buildings, and equipment	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
New and replacement equipment	2	0.5	(50.0)	0	0.0	(100.0)	4	0.9	N/C	4	0.9	0.0	4	0.9	100.0
Total School Site	\$409	100.0	2.2	\$428	100.0	2.4	\$ 463	100.0	8.2	\$ 455	100.0	(1.7)	\$ 455	100.0	11.2
<b>CLASSROOM</b>															
Salaries and benefits	\$799	94.7	(1.6)	\$922	95.4	17.3	\$ 985	92.7	6.8	\$ 980	94.8	(0.5)	\$ 980	94.8	22.7
Books, materials, and supplies	31	3.7	64.5	36	3.7	(29.4)	54	5.1	50.0	27	2.6	(50.0)	27	2.6	(12.9)
Services and operating expenses	11	1.3	0.6	9	0.9	80.0	8	0.7	(11.1)	12	1.2	50.0	12	1.2	9.1
New and replacement equipment	3	0.3	(33.3)	0	0.0	(100.0)	16	1.5	N/C	15	1.4	(6.3)	15	1.4	400.0
Total Classroom	\$844	100.0	0.0	\$967	100.0	14.6	\$1,063	100.0	9.9	\$1,034	100.0	(2.7)	\$1,034	100.0	22.5

N/C indicates the percentage could not be calculated.

**TABLE K-106**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE STOCKTON CITY UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 2,886	61.4	\$ 2,930	67.0	\$ 3,065	62.0	\$ 4,055	63.9	\$ 4,741	63.0
Services and operating expenses	1,124	23.9	825	18.9	1,189	24.0	1,337	21.1	1,711	22.7
New and replacement equipment	52	1.1	70	1.6	96	1.9	170	2.7	193	2.6
Support										
Maintenance and operating salaries	244	5.2	231	5.3	261	5.3	316	5.0	373	5.0
Supplies and replacement equipment	58	1.2	22	0.5	34	0.7	37	0.6	49	0.6
Services and operating expenses	296	6.3	274	6.3	272	5.5	363	5.7	365	4.8
Purchase and improvement of sites, buildings, and equipment	42	0.9	20	0.4	28	0.6	62	1.0	99	1.3
<b>Total District Office</b>	<b>\$ 4,702</b>	<b>100.0</b>	<b>\$ 4,372</b>	<b>100.0</b>	<b>\$ 4,945</b>	<b>100.0</b>	<b>\$ 6,340</b>	<b>100.0</b>	<b>\$ 7,531</b>	<b>100.0</b>
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 6,641	24.2	\$ 5,462	23.8	\$ 5,789	23.4	\$ 7,695	25.3	\$ 8,773	25.7
Services and operating expenses	423	1.5	199	0.9	345	1.4	463	1.5	509	1.5
New and replacement equipment	32	0.1	43	0.2	67	0.3	130	0.4	141	0.4
Pupil Services										
Library services	274	1.0	257	1.1	287	1.2	337	1.1	326	1.0
Guidance, welfare, attendance, physical, and mental health services	2,048	7.5	2,117	9.2	2,455	9.9	2,817	9.3	3,242	9.5
Other salaries and benefits	2,056	7.5	1,390	6.0	1,389	5.6	1,684	5.6	1,850	5.4
Services and operating expenses	120	0.4	80	0.3	72	0.3	76	0.3	107	0.3
New and replacement equipment	12	0.0	33	0.1	1	0.0	37	0.1	42	0.1
Support										
Maintenance	3,799	13.8	3,599	15.7	4,070	16.4	4,915	16.2	5,812	17.0
Food services	3,477	12.7	3,397	14.8	3,504	14.1	3,866	12.7	4,023	11.8
Transportation	1,855	6.8	1,669	7.3	1,886	7.6	2,083	6.9	2,497	7.3
Services and operating expenses	5,400	19.7	4,406	19.2	4,493	18.1	5,859	19.3	6,263	18.4
Purchase and improvement of sites, buildings, and equipment	464	1.7	6	0.0	7	0.0	33	0.1	144	0.4
New and replacement equipment	844	3.1	319	1.4	428	1.7	369	1.2	413	1.2
<b>Total School Site</b>	<b>\$27,445</b>	<b>100.0</b>	<b>\$22,977</b>	<b>100.0</b>	<b>\$24,793</b>	<b>100.0</b>	<b>\$30,364</b>	<b>100.0</b>	<b>\$34,142</b>	<b>100.0</b>
<b>CLASSROOM</b>										
Salaries and benefits	\$37,489	92.4	\$37,697	94.1	\$42,060	93.9	\$49,451	93.1	\$58,104	94.2
Books, materials, and supplies	1,855	4.6	1,301	3.2	1,582	3.5	2,076	3.9	1,760	2.8
Services and operating expenses	800	2.0	506	1.3	355	0.8	400	0.7	478	0.8
New and replacement equipment	412	1.0	548	1.4	778	1.8	1,208	2.3	1,341	2.2
<b>Total Classroom</b>	<b>\$40,556</b>	<b>100.0</b>	<b>\$40,052</b>	<b>100.0</b>	<b>\$44,775</b>	<b>100.0</b>	<b>\$53,135</b>	<b>100.0</b>	<b>\$61,683</b>	<b>100.0</b>

TABLE K-107

SUMMARY OF EXPENSE CATEGORIES FOR  
THE STONY CREEK JOINT UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year		Change From Prior Year	
<b>DISTRICT OFFICE</b>															
Administration	\$ 55	68.7	\$ 43	71.6	(21.8)	\$ 40	60.6	(7.0)	\$ 52	57.8	\$ 59	56.7	\$ 59	56.7	
Salaries and benefits	10	12.5	9	15.0	(10.0)	15	22.7	66.7	22	24.5	27	26.0	27	26.0	
Services and operating expenses	0	0.0	0	0.0	0.0	3	4.6	N/C	5	5.6	5	4.8	5	4.8	
New and replacement equipment															
Support	4	5.0	3	5.0	(25.0)	3	4.6	0.0	4	4.4	5	4.8	5	4.8	
Maintenance and operating salaries	1	1.3	1	1.7	0.0	1	1.5	0.0	1	1.1	1	1.0	1	1.0	
Supplies and replacement equipment	4	5.0	4	6.7	0.0	3	4.5	(25.0)	4	4.4	5	4.8	5	4.8	
Services and operating expenses															
Purchase and improvement of sites, buildings, and equipment	6	7.5	0	0.0	(100.0)	1	1.5	N/C	2	2.2	2	1.9	2	1.9	
Total District Office	\$ 80	100.0	\$ 60	100.0	(25.0)	\$ 66	100.0	10.0	\$ 90	100.0	\$ 104	100.0	\$ 104	100.0	
<b>SCHOOL SITE</b>															
Administration	\$ 22	7.7	\$ 16	7.0	(27.3)	\$ 14	6.1	(12.5)	\$ 20	5.6	\$ 25	6.6	\$ 25	6.6	
Salaries and benefits	6	2.1	5	2.2	(16.7)	7	3.1	40.0	11	3.1	12	3.2	12	3.2	
Services and operating expenses	0	0.0	0	0.0	0.0	4	1.7	N/C	6	1.7	3	0.8	3	0.8	
New and replacement equipment															
Pupil Services	0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0	0.0	0	0.0	
Library services															
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0	0.0	0	0.0	
Other salaries and benefits	1	0.4	1	0.4	0.0	3	1.3	200.0	5	1.4	9	2.4	9	2.4	
Services and operating expenses	1	0.3	1	0.4	0.0	1	0.4	0.0	2	0.5	2	0.5	2	0.5	
New and replacement equipment	1	0.3	0	0.0	(100.0)	0	0.0	0.0	1	0.3	1	0.3	1	0.3	
Support	57	19.9	46	20.1	(19.3)	46	20.0	0.0	70	19.7	84	22.2	84	22.2	
Maintenance	42	14.6	26	11.3	(38.1)	29	12.6	11.5	34	9.5	38	10.1	38	10.1	
Food services	58	20.2	54	23.6	(6.9)	56	24.4	3.7	67	18.8	73	19.3	73	19.3	
Transportation	79	27.5	78	34.1	(1.3)	49	21.3	(37.2)	80	22.5	97	25.7	97	25.7	
Purchase and improvement of sites, buildings, and equipment	18	6.3	0	0.0	(100.0)	9	3.9	N/C	48	13.5	24	6.3	24	6.3	
New and replacement equipment	2	0.7	2	0.9	0.0	12	5.2	500.0	12	3.4	10	2.6	10	2.6	
Total School Site	\$ 287	100.0	\$ 229	100.0	(20.2)	\$ 230	100.0	0.4	\$ 356	100.0	\$ 378	100.0	\$ 378	100.0	
<b>CLASSROOM</b>															
Salaries and benefits	\$ 325	92.6	\$ 312	93.4	(4.0)	\$ 327	83.9	4.8	\$ 407	79.2	\$ 453	79.2	\$ 453	79.2	
Books, materials, and supplies	20	5.7	15	4.5	(25.0)	29	7.4	93.3	52	10.1	69	12.0	69	12.0	
Services and operating expenses	2	0.6	3	0.9	50.0	3	1.3	66.7	13	2.5	17	3.0	17	3.0	
New and replacement equipment	4	1.1	4	1.2	0.0	29	7.4	625.0	42	8.2	33	5.8	33	5.8	
Total Classroom	\$ 351	100.0	\$ 334	100.0	(4.8)	\$ 390	100.0	16.8	\$ 514	100.0	\$ 572	100.0	\$ 572	100.0	

N/C indicates the percentage could not be calculated.

TABLE K-108

SUMMARY OF EXPENSE CATEGORIES FOR  
THE SUNDALE UNION ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<b>DISTRICT OFFICE</b>															
Administration															
Salaries and benefits	\$ 26	47.3	7.7	\$ 29	64.4	3.6	\$ 31	68.9	6.9	\$ 34	53.1	9.7	\$ 34	53.1	30.8
Services and operating expenses	8	14.6	0.0	6	13.3	(25.0)	7	15.6	16.7	7	10.9	0.0	7	10.9	(12.5)
New and replacement equipment	1	1.8	0.0	1	2.2	0.0	0	0.0	(100.0)	1	1.6	N/C	1	1.6	0.0
Support															
Maintenance and operating salaries	2	3.6	0.0	2	4.5	0.0	2	4.4	0.0	3	4.7	50.0	3	4.7	50.0
Supplies and replacement equipment	1	1.8	0.0	0	0.0	(100.0)	0	0.0	0.0	1	1.6	N/C	1	1.6	0.0
Services and operating expenses	2	3.6	50.0	2	4.5	(33.3)	3	6.7	50.0	3	4.7	0.0	3	4.7	50.0
Purchase and improvement of sites, buildings, and equipment	15	27.3	(93.3)	5	11.1	400.0	2	4.4	(60.0)	15	23.4	650.0	15	23.4	0.0
Total District Office	\$ 55	100.0	(20.0)	\$ 44	100.0	2.3	\$ 45	100.0	0.0	\$ 64	100.0	42.2	\$ 64	100.0	16.4
<b>SCHOOL SITE</b>															
Administration															
Salaries and benefits	\$ 39	11.6	5.1	\$ 48	13.8	17.1	\$ 52	13.4	8.3	\$ 53	14.5	1.9	\$ 53	14.5	35.9
Services and operating expenses	3	0.9	0.0	3	0.9	0.0	3	0.8	0.0	6	1.6	100.0	6	1.6	100.0
New and replacement equipment	1	0.3	0.0	2	0.6	100.0	0	0.0	(100.0)	2	0.6	N/C	2	0.6	100.0
Pupil Services															
Library services	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
Guidance, welfare, attendance, physical, and mental health services	17	5.0	7.7	19	5.5	(9.5)	21	5.4	10.5	27	7.4	28.6	27	7.4	58.8
Other salaries and benefits	2	0.6	0.0	2	0.6	0.0	2	0.5	0.0	2	0.5	0.0	2	0.5	0.0
Services and operating expenses	1	0.3	0.0	1	0.3	0.0	1	0.3	0.0	1	0.3	0.0	1	0.3	0.0
New and replacement equipment	0	0.0	0.0	0	0.0	0.0	0	5.4	N/C	0	0.0	(100.0)	0	0.0	0.0
Support															
Maintenance	33	9.8	0.0	33	9.5	0.0	37	9.6	12.1	44	12.0	18.9	44	12.0	33.3
Food services	87	25.8	(11.5)	89	25.6	15.6	66	17.0	(25.8)	58	15.8	(12.1)	58	15.8	(33.3)
Transportation	52	15.4	(11.5)	54	15.6	17.4	65	16.8	20.4	71	19.4	9.2	71	19.4	36.5
Services and operating expenses	40	11.9	7.5	40	11.5	(7.0)	41	10.6	2.5	49	13.4	19.5	49	13.4	22.5
Purchase and improvement of sites, buildings, and equipment	56	16.6	(96.4)	52	15.0	2,500.0	77	19.9	48.1	50	13.7	(35.1)	50	13.7	(10.7)
New and replacement equipment	6	1.8	(33.3)	4	1.1	0.0	1	0.3	(75.0)	3	0.8	200.0	3	0.8	(50.0)
Total School Site	\$337	100.0	(18.7)	\$347	100.0	26.6	\$387	100.0	11.5	\$366	100.0	(5.4)	\$366	100.0	8.6
<b>CLASSROOM</b>															
Salaries and benefits	\$487	92.2	9.7	569	93.0	6.6	\$617	94.6	8.4	\$598	90.2	(3.1)	\$598	90.2	22.8
Books, materials, and supplies	23	4.4	(4.3)	26	4.2	18.2	29	4.5	11.5	49	7.4	69.0	49	7.4	113.0
Services and operating expenses	7	1.3	(28.6)	6	1.0	20.0	4	0.6	(33.3)	4	0.6	0.0	4	0.6	(42.9)
New and replacement equipment	11	2.1	(27.3)	11	1.8	37.5	2	0.3	(81.8)	12	1.8	500.0	12	1.8	9.1
Total Classroom	\$528	100.0	7.8	\$612	100.0	7.6	\$652	100.0	6.5	\$663	100.0	1.7	\$663	100.0	25.6

N/C indicates the percentage could not be calculated.

**TABLE K-109**  
**SUMMARY OF EXPENSE CATEGORIES FOR**  
**THE SUNNIVALE ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 861	73.4	\$ 807	70.9	\$ 857	71.4	\$ 975	70.6	\$ 1,038	68.5	6.5
Services and operating expenses	151	12.9	174	15.3	205	17.1	255	18.5	303	20.0	18.8
New and replacement equipment	14	1.2	4	0.3	11	0.9	7	0.5	12	0.8	71.4
											20.6
Support											
Maintenance and operating salaries	80	6.8	85	7.5	64	5.3	71	5.1	79	5.2	11.3
Supplies and replacement equipment	9	0.8	7	0.6	6	0.5	6	0.4	8	0.5	33.3
Services and operating expenses	56	4.8	59	5.2	55	4.6	66	4.8	72	4.8	9.1
Purchase and improvement of sites, buildings, and equipment	1	0.1	2	0.2	3	0.2	2	0.1	3	0.2	200.0
<b>Total District Office</b>	<b>\$1,172</b>	<b>100.0</b>	<b>\$1,138</b>	<b>100.0</b>	<b>\$1,201</b>	<b>100.0</b>	<b>\$1,382</b>	<b>100.0</b>	<b>\$1,515</b>	<b>100.0</b>	<b>9.6</b>
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$1,215	23.2	\$1,134	22.1	\$1,026	22.7	\$ 1,155	22.6	\$ 1,351	23.0	11.2
Services and operating expenses	50	1.0	53	1.0	62	1.4	69	1.3	88	1.5	76.0
New and replacement equipment	8	0.1	2	0.0	8	0.2	7	0.1	11	0.2	37.5
											15.4
Pupil Services											
Library services	26	0.5	28	0.5	21	0.4	22	0.4	30	0.5	36.4
Guidance, welfare, attendance, physical, and mental health services	290	5.5	264	5.1	259	5.7	282	5.5	377	6.4	33.7
Other salaries and benefits	422	8.0	354	6.9	287	6.4	330	6.5	468	8.0	41.8
Services and operating expenses	19	0.4	19	0.4	13	0.3	15	0.3	19	0.3	26.7
New and replacement equipment	2	0.0	3	0.1	0	0.0	1	0.0	3	0.1	200.0
											15.4
Support											
Maintenance	1,243	23.7	1,321	25.7	1,000	22.2	1,102	21.6	1,237	21.1	12.3
Food services	652	12.4	672	13.1	608	13.5	729	14.3	705	12.0	(3.3)
Transportation	260	5.0	308	6.0	315	7.0	371	7.3	377	6.4	1.6
Services and operating expenses	996	19.0	961	18.7	860	19.1	1,010	19.8	1,173	20.0	16.1
Purchase and improvement of sites, buildings, and equipment	0	0.0	3	0.1	0	0.0	0	0.0	0	0.0	0.0
New and replacement equipment	64	1.2	17	0.3	49	1.1	16	0.3	27	0.5	(57.8)
<b>Total School Site</b>	<b>\$5,247</b>	<b>100.0</b>	<b>\$5,139</b>	<b>100.0</b>	<b>\$4,508</b>	<b>100.0</b>	<b>\$ 5,109</b>	<b>100.0</b>	<b>\$ 5,866</b>	<b>100.0</b>	<b>11.8</b>
<b>CLASSROOM</b>											
Salaries and benefits	\$8,818	93.6	\$9,055	95.1	\$8,975	93.2	\$ 9,781	92.2	\$10,749	92.3	9.9
Books, materials, and supplies	310	3.3	276	2.9	367	3.8	607	5.7	644	5.5	6.1
Services and operating expenses	176	1.9	166	1.7	191	2.0	163	1.6	162	1.4	(0.6)
New and replacement equipment	111	1.2	29	0.3	93	1.0	56	0.5	92	0.8	64.3
											23.7
<b>Total Classroom</b>	<b>\$9,415</b>	<b>100.0</b>	<b>\$9,526</b>	<b>100.0</b>	<b>\$9,626</b>	<b>100.0</b>	<b>\$10,607</b>	<b>100.0</b>	<b>\$11,647</b>	<b>100.0</b>	<b>9.8</b>

N/C Indicates the percentage could not be calculated.





TABLE K-112  
SUMMARY OF EXPENSE CATEGORIES FOR  
THE TORRANCE UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 2,113	67.6	\$ 2,195	70.5	\$ 2,356	72.8	\$ 2,475	72.8	\$ 2,710	68.4
Services and operating expenses	483	15.4	365	11.7	362	11.2	351	10.3	674	17.0
New and replacement equipment	48	1.5	33	1.1	21	0.6	38	1.1	25	0.6
Support										
Maintenance and operating salaries	283	9.1	308	9.9	302	9.3	315	9.3	337	8.5
Supplies and replacement equipment	25	0.8	23	0.7	17	0.5	21	0.6	27	0.7
Services and operating expenses	158	5.1	175	5.6	174	5.4	187	5.5	177	4.5
Purchase and improvement of sites, buildings, and equipment	15	0.5	14	0.5	6	0.2	13	0.4	14	0.3
Total District Office	\$ 3,125	100.0	\$ 3,113	100.0	\$ 3,238	100.0	\$ 3,400	100.0	\$ 3,964	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 4,248	24.0	\$ 4,579	24.6	\$ 4,791	26.1	\$ 5,145	26.3	\$ 5,362	25.2
Services and operating expenses	164	0.9	155	0.8	152	0.8	177	0.9	698	3.3
New and replacement equipment	29	0.2	19	0.1	18	0.1	27	0.1	17	0.1
Pupil Services										
Library services	131	0.7	141	0.7	153	0.8	165	0.8	184	0.9
Guidance, welfare, attendance, physical, and mental health services	2,088	11.8	2,277	12.2	2,245	12.2	2,395	12.2	2,505	11.8
Other salaries and benefits	733	4.2	774	4.1	819	4.5	904	4.6	914	4.3
Services and operating expenses	59	0.3	54	0.3	28	0.2	31	0.2	47	0.2
New and replacement equipment	55	0.3	17	0.1	1	0.0	8	0.0	5	0.0
Support										
Maintenance	4,422	25.0	4,812	25.8	4,711	25.7	4,911	25.1	5,251	24.7
Food services	1,809	10.2	1,763	9.5	1,788	9.8	1,916	9.8	2,125	10.9
Transportation	984	5.6	1,043	5.6	1,069	5.8	1,125	5.8	1,227	5.8
Services and operating expenses	2,739	15.5	2,790	15.0	2,453	13.4	2,700	13.8	2,861	13.4
Purchase and improvement of sites, buildings, and equipment	11	0.1	31	0.2	10	0.1	1	0.0	19	0.1
New and replacement equipment	217	1.2	182	1.0	86	0.5	81	0.4	53	0.2
Total School Site	\$ 17,689	100.0	\$ 18,637	100.0	\$ 18,324	100.0	\$ 19,586	100.0	\$ 21,268	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$ 30,117	92.7	\$ 31,555	93.4	\$ 31,686	92.7	\$ 33,814	92.9	\$ 35,318	92.8
Books, materials, and supplies	1,287	4.0	1,239	3.7	1,347	3.9	1,372	3.8	1,389	3.7
Services and operating expenses	714	2.2	739	2.2	981	2.9	931	2.6	1,185	3.1
New and replacement equipment	374	1.1	255	0.7	179	0.5	263	0.7	170	0.4
Total Classroom	\$ 32,492	100.0	\$ 33,788	100.0	\$ 34,193	100.0	\$ 36,380	100.0	\$ 38,062	100.0
Percent Change From 1981-82 to 1985-86										
District Office										
Administration										
Salaries and benefits										9.5
Services and operating expenses										92.0
New and replacement equipment										(34.2)
Support										
Maintenance and operating salaries										7.0
Supplies and replacement equipment										28.5
Services and operating expenses										(5.3)
Purchase and improvement of sites, buildings, and equipment										7.7
School Site										
Administration										
Salaries and benefits										4.2
Services and operating expenses										294.4
New and replacement equipment										(37.0)
Pupil Services										
Library services										11.5
Guidance, welfare, attendance, physical, and mental health services										
Other salaries and benefits										4.6
Services and operating expenses										1.1
New and replacement equipment										51.6
Support										
Maintenance										6.9
Food services										18.7
Transportation										10.9
Services and operating expenses										17.5
Purchase and improvement of sites, buildings, and equipment										28.7
New and replacement equipment										6.0
Classroom										
Salaries and benefits										4.4
Books, materials, and supplies										1.2
Services and operating expenses										27.3
New and replacement equipment										(35.4)



TABLE K-113

SUMMARY OF EXPENSE CATEGORIES FOR  
THE TULSAKE BASIN JOINT UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent		
<b>DISTRICT OFFICE</b>												
Administration	\$ 79	75.2	\$ 77	66.4	\$ 97	65.5	\$111	66.4	\$ 117	64.3	5.4	48.1
Salaries and benefits	11	10.5	21	18.1	26	17.6	23	13.8	30	16.5	30.4	172.7
Services and operating expenses	1	0.9	1	0.8	4	2.7	10	6.0	5	2.7	(50.0)	400.0
New and replacement equipment												
Support	5	4.8	5	4.3	6	4.0	7	4.2	8	4.4	14.3	60.0
Maintenance and operating salaries	1	1.0	1	0.9	1	0.7	1	0.6	1	0.6	0.0	0.0
Supplies and replacement equipment	8	7.6	8	6.9	9	6.1	10	6.0	10	5.5	0.0	25.0
Services and operating expenses												
Purchase and improvement of sites, buildings, and equipment	0	0.0	3	2.6	5	3.4	5	3.0	11	6.0	120.0	N/C
Total District Office	\$105	100.0	\$116	100.0	\$148	100.0	\$167	100.0	\$ 182	100.0	9.0	73.3
<b>SCHOOL SITE</b>												
Administration	\$103	20.8	\$102	20.1	\$116	20.1	\$139	21.1	\$ 135	19.3	(2.9)	31.1
Salaries and benefits	4	0.8	5	1.0	9	1.6	13	2.0	15	2.1	15.4	275.0
Services and operating expenses	1	0.2	1	0.2	6	1.0	8	1.2	4	0.6	(50.0)	300.0
New and replacement equipment												
Pupil Services	0	0.0	2	0.4	3	0.5	3	0.5	7	1.0	133.3	N/C
Library services												
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0	0.0
Other salaries and benefits	27	5.4	26	5.1	32	5.5	39	5.9	35	5.0	(10.3)	29.6
Services and operating expenses	1	0.2	1	0.2	2	0.4	2	0.3	2	0.3	0.0	100.0
New and replacement equipment	3	0.6	2	0.4	0	0.0	2	0.3	1	0.1	(50.0)	(66.7)
Support	77	15.5	76	15.0	93	16.1	107	16.3	120	17.1	12.1	55.8
Maintenance	60	12.1	47	9.2	54	9.4	56	8.5	61	8.7	8.9	1.7
Food services	101	20.4	103	20.3	102	17.7	110	16.7	122	17.4	10.9	20.8
Transportation	112	22.6	121	23.8	127	22.0	146	22.2	157	22.4	7.5	40.2
Services and operating expenses												
Purchase and improvement of sites, buildings, and equipment	1	0.2	8	1.6	16	2.8	11	1.7	31	4.4	181.8	3000.0
New and replacement equipment	6	1.2	14	2.7	17	2.9	22	3.3	11	1.6	(50.0)	83.3
Total School Site	\$496	100.0	\$508	100.0	\$577	100.0	\$658	100.0	\$ 701	100.0	6.5	41.3
<b>CLASSROOM</b>												
Salaries and benefits	\$597	93.7	\$670	92.2	\$690	85.1	\$822	84.7	\$ 989	89.8	20.3	65.7
Books, materials, and supplies	19	3.0	27	3.7	52	6.4	48	5.0	56	5.1	16.7	194.7
Services and operating expenses	11	1.7	21	2.9	29	3.6	28	3.4	21	1.9	(25.0)	90.9
New and replacement equipment	10	1.6	9	1.2	40	4.9	72	7.4	35	3.2	(51.4)	250.0
Total Classroom	\$637	100.0	\$727	100.0	\$811	100.0	\$970	100.0	\$1,101	100.0	13.5	72.8

N/C indicates the percentage could not be calculated.



**TABLE K-115**  
**SUMMARY OF EXPENSES CATEGORIES FOR**  
**THE UNION HILL ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent		
<b>DISTRICT OFFICE</b>												
Administration	\$ 40	80.0	\$ 57	86.4	\$ 63	82.9	\$ 67	81.7	\$ 59	79.7	(11.9)	47.5
Salaries and benefits	6	12.0	5	7.6	8	10.5	7	8.5	8	10.8	14.3	33.3
Services and operating expenses	1	2.0	1	1.5	1	1.3	2	2.5	1	1.3	(50.0)	0.0
New and replacement equipment												
Support	2	4.0	2	3.0	2	2.7	3	3.7	3	4.1	0.0	50.0
Maintenance and operating salaries	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0	0.0
Supplies and replacement equipment	1	2.0	1	1.5	2	2.6	2	2.4	2	2.7	0.0	100.0
Services and operating expenses												
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	0	0.0	1	1.2	1	1.4	0.0	N/C
Total District Office	\$ 50	100.0	\$ 66	100.0	\$ 76	100.0	\$ 82	100.0	\$ 74	100.0	(9.8)	48.0
<b>SCHOOL SITE</b>												
Administration	\$ 44	29.7	\$ 36	27.7	\$ 38	25.9	\$ 40	21.6	\$ 68	28.1	70.0	54.5
Salaries and benefits	1	0.7	1	0.8	3	2.0	10	5.4	14	5.8	40.0	1300.0
Services and operating expenses	0	0.0	0	0.0	1	0.7	1	0.5	1	0.4	0.0	N/C
New and replacement equipment												
Pupil Services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0	0.0
Library services												
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0	0.0
Other salaries and benefits	6	4.1	3	2.3	4	2.7	6	3.3	14	5.8	133.3	133.3
Services and operating expenses	1	0.7	0	0.0	1	0.7	1	0.5	1	0.4	0.0	0.0
New and replacement equipment	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0	0.0
Support	27	18.2	31	23.8	29	19.7	43	23.2	51	21.1	18.6	88.9
Maintenance	17	11.5	20	15.4	20	13.6	27	14.6	28	11.6	3.7	64.7
Food services	17	11.5	12	9.2	15	10.2	14	7.6	17	7.0	21.4	0.0
Transportation	27	18.2	23	17.7	28	19.0	27	14.6	35	14.5	29.6	29.6
Services and operating expenses												
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	6	4.1	12	6.5	11	4.5	(8.3)	N/C
New and replacement equipment	8	5.4	4	3.1	2	1.4	4	2.2	2	0.8	(50.0)	(75.0)
Total School Site	\$148	100.0	\$130	100.0	\$147	100.0	\$185	100.0	\$242	100.0	30.8	63.5
<b>CLASSROOM</b>												
Salaries and benefits	\$234	89.7	\$244	91.7	\$301	95.0	\$387	90.6	\$452	86.9	16.8	93.2
Books, materials, and supplies	10	3.8	11	4.1	8	2.5	16	3.8	36	6.9	125.0	260.0
Services and operating expenses	10	3.8	5	1.9	3	0.9	11	2.6	26	5.0	136.4	160.0
New and replacement equipment	7	2.7	6	2.3	5	1.6	13	3.0	6	1.2	(53.8)	(14.3)
Total Classroom	\$261	100.0	\$266	100.0	\$317	100.0	\$427	100.0	\$520	100.0	21.8	99.2

N/C indicates the percentage could not be calculated.



TABLE K-117

SUMMARY OF EXPENSE CATEGORIES FOR  
THE VISTA DEL MAR UNION ELEMENTARY SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 12	63.1	\$ 12	60.0	\$ 7	43.7	\$ 7	35.0	\$ 23	51.1	91.7
Services and operating expenses	5	26.3	5	25.0	5	31.3	6	30.0	13	28.9	160.0
New and replacement equipment	0	0.0	0	0.0	0	0.0	2	10.0	3	6.7	N/C
Support											
Maintenance and operating salaries	1	5.3	1	5.0	2	12.5	2	10.0	2	4.4	100.0
Supplies and replacement equipment	0	0.0	1	5.0	0	0.0	0	0.0	0	0.0	0.0
Services and operating expenses	1	5.3	1	5.0	2	12.5	2	10.0	3	6.7	200.0
Purchase and improvement of sites, buildings, and equipment	0	0.0	0	0.0	0	0.0	1	5.0	1	2.2	N/C
<b>Total District Office</b>	<b>\$ 19</b>	<b>100.0</b>	<b>\$ 20</b>	<b>100.0</b>	<b>\$ 16</b>	<b>100.0</b>	<b>\$ 20</b>	<b>100.0</b>	<b>\$ 45</b>	<b>100.0</b>	<b>136.8</b>
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$ 7	10.2	\$ 13	13.7	\$ 39	32.0	\$ 45	36.6	\$ 39	25.3	457.1
Services and operating expenses	2	2.9	4	4.2	2	1.6	3	2.4	5	3.2	150.0
New and replacement equipment	0	0.0	0	0.0	0	0.0	2	1.6	2	1.3	N/C
Pupil Services											
Library services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Guidance, welfare, attendance, physical, and mental health services	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0.0
Other salaries and benefits	0	0.0	1	1.0	1	0.8	1	0.8	6	3.9	N/C
Services and operating expenses	0	0.0	1	1.0	0	0.0	0	0.0	1	0.7	N/C
New and replacement equipment	0	0.0	1	1.0	0	0.0	0	0.0	1	0.7	N/C
Support											
Maintenance	15	21.7	23	24.2	26	21.3	24	19.5	25	16.2	66.7
Food services	1	1.4	3	3.2	3	2.5	0	0.0	0	0.0	(100.0)
Transportation	15	21.7	15	15.8	12	9.8	14	11.4	22	14.3	46.7
Services and operating expenses	22	31.9	32	33.7	28	23.0	30	24.4	46	29.9	109.1
Purchase and improvement of sites, buildings, and equipment	7	10.2	1	1.1	0	0.0	0	0.0	0	0.0	(100.0)
New and replacement equipment	0	0.0	1	1.1	11	9.0	4	3.3	7	4.5	N/C
<b>Total School Site</b>	<b>\$ 69</b>	<b>100.0</b>	<b>\$ 95</b>	<b>100.0</b>	<b>\$ 122</b>	<b>100.0</b>	<b>\$ 123</b>	<b>100.0</b>	<b>\$ 154</b>	<b>100.0</b>	<b>123.2</b>
<b>CLASSROOM</b>											
Salaries and benefits	\$105	94.6	\$126	84.6	\$113	91.9	\$156	86.2	\$197	80.1	26.3
Books, materials, and supplies	4	3.6	17	11.4	5	4.0	8	4.4	17	6.9	112.5
Services and operating expenses	1	0.9	3	3.3	5	4.1	3	1.7	10	4.1	233.3
New and replacement equipment	1	0.9	1	0.7	0	0.0	14	7.7	22	8.9	57.1
<b>Total Classroom</b>	<b>\$111</b>	<b>100.0</b>	<b>\$149</b>	<b>100.0</b>	<b>\$123</b>	<b>100.0</b>	<b>\$181</b>	<b>100.0</b>	<b>\$246</b>	<b>100.0</b>	<b>121.6</b>

N/C indicates the percentage could not be calculated.

**TABLE K-118**  
**SUMMARY OF EXPENDITURE CATEGORIES FOR**  
**THE WALNUT CREEK ELEMENTARY SCHOOL DISTRICT**  
**FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**  
**(IN THOUSANDS)**

	1981-82			1982-83			1983-84			1984-85			1985-86		
	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year	Total Spent	Percent	Percent Change From Prior Year
<u>DISTRICT OFFICE</u>															
Administration	\$ 344	75.6	7.6	\$ 381	76.5	3.0	\$ 383	73.8	0.5	\$ 404	65.1	5.5			17.4
Salaries and benefits	53	11.6	5.7	54	10.9	(3.6)	66	12.7	22.2	130	21.0	97.0			145.3
Services and operating expenses	0	0.0	N/C	1	0.2	0.0	7	1.3	600.0	13	2.1	85.7			N/C
New and replacement equipment															
Support	29	6.4	3.4	32	6.4	6.7	30	5.8	(6.3)	33	5.3	10.0			13.8
Maintenance and operating salaries	3	0.7	33.3	1	0.2	(75.0)	2	0.4	100.0	3	0.5	50.0			0.0
Supplies and replacement equipment	22	4.8	9.1	26	5.2	8.3	28	5.4	7.7	29	4.7	3.6			31.8
Services and operating expenses															
Purchase and improvement of sites, buildings, and equipment	4	0.9	75.0	3	0.6	(57.1)	3	0.6	0.0	8	1.3	166.7			100.0
Total District Office	\$ 455	100.0	8.1	\$ 498	100.0	1.2	\$ 519	100.0	4.2	\$ 620	100.0	19.5			36.3
<u>SCHOOL SITE</u>															
Administration	\$ 527	27.9	(3.6)	\$ 526	27.7	3.5	\$ 578	27.4	9.9	\$ 572	25.4	(1.0)			8.5
Salaries and benefits	20	1.0	25.0	22	1.2	(12.0)	28	1.3	27.3	39	1.7	39.3			95.0
Services and operating expenses	0	0.0	N/C	1	0.0	0.0	5	0.2	400.0	8	0.3	60.0			N/C
New and replacement equipment															
Pupil Services	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0			0.0
Library services															
Guidance, welfare, attendance, physical, and mental health services	47	2.5	8.5	52	2.7	2.0	57	2.7	9.6	65	2.9	14.0			38.3
Other salaries and benefits	36	1.9	5.6	42	2.2	10.5	46	2.2	9.5	54	2.4	17.4			50.0
Services and operating expenses	7	0.4	14.3	3	0.4	(62.5)	4	0.2	33.3	7	0.3	75.0			0.0
New and replacement equipment	10	0.5	(100.0)	0	0.0	0.0	2	0.1	N/C	3	0.1	50.0			(70.0)
Support	455	24.1	5.1	497	26.2	4.0	463	21.9	(6.8)	520	23.1	12.3			14.3
Maintenance	242	12.8	12.0	232	12.2	(1.7)	262	12.4	12.9	275	12.2	5.0			13.6
Food services	140	7.4	15.0	116	6.1	(28.0)	205	9.7	76.7	164	7.3	(20.0)			17.1
Transportation	391	20.7	10.5	394	20.8	(8.8)	447	21.2	13.5	502	22.3	12.3			28.4
Services and operating expenses															
Purchase and improvement of sites, buildings, and equipment	13	0.7	53.8	7	0.4	(65.0)	1	0.0	(85.7)	19	0.8	1,800.0			46.2
New and replacement equipment	2	0.1	200.0	5	0.3	(16.7)	14	0.7	180.0	27	1.2	92.9			1,250.0
Total School Site	\$1,890	100.0	3.9	\$1,897	100.0	(3.4)	\$2,112	100.0	11.3	\$2,255	100.0	6.8			19.3
<u>CLASSROOM</u>															
Salaries and benefits	\$3,600	96.2	1.0	\$3,710	93.9	2.1	\$3,884	95.0	4.7	\$4,395	93.1	13.2			22.1
Books, materials, and supplies	99	2.6	18.2	193	4.9	65.0	94	2.3	(51.3)	138	2.9	46.8			39.4
Services and operating expenses	41	1.1	(17.1)	37	0.9	8.8	63	1.6	70.3	102	2.2	61.9			148.8
New and replacement equipment	3	0.1	233.3	11	0.3	10.0	46	1.1	318.2	85	1.8	84.8			2,733.3
Total Classroom	\$3,743	100.0	1.4	\$3,951	100.0	4.1	\$4,087	100.0	3.4	\$4,720	100.0	15.5			26.1

N/C indicates the percentage could not be calculated.

TABLE K-119

SUMMARY OF EXPENSE CATEGORIES FOR  
THE WILLIAM S. HART UNION HIGH SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANDS)

	1981-82		1982-83		1983-84		1984-85		1985-86	
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent
<b>DISTRICT OFFICE</b>										
Administration										
Salaries and benefits	\$ 996	65.7	\$ 1,043	66.0	\$ 1,196	72.5	\$ 1,382	61.5	\$ 1,510	56.0
Services and operating expenses	233	15.4	231	14.6	154	9.4	513	22.9	791	29.3
New and replacement equipment	23	1.5	25	1.6	22	1.3	44	2.0	60	2.2
Support										
Maintenance and operating salaries	78	5.1	83	5.2	88	5.3	95	4.2	100	3.7
Supplies and replacement equipment	18	1.2	17	1.1	12	0.7	14	0.6	13	0.5
Services and operating expenses	79	5.2	90	5.7	87	5.3	104	4.6	120	4.4
Purchase and improvement of sites, buildings, and equipment	90	5.9	91	5.8	90	5.5	95	4.2	105	3.9
Total District Office	\$ 1,517	100.0	\$ 1,580	100.0	\$ 1,649	100.0	\$ 2,247	100.0	\$ 2,699	100.0
<b>SCHOOL SITE</b>										
Administration										
Salaries and benefits	\$ 2,014	25.4	\$ 2,095	25.0	\$ 2,360	27.7	\$ 2,659	28.9	\$ 2,904	28.2
Services and operating expenses	105	1.3	106	1.3	104	1.2	147	1.6	163	1.6
New and replacement equipment	14	0.2	16	0.2	21	0.2	45	0.5	57	0.5
Pupil Services										
Library services	198	2.5	206	2.5	221	2.6	259	2.8	280	2.7
Guidance, welfare, attendance, physical, and mental health services	935	11.8	986	11.8	1,048	12.3	1,204	13.1	1,356	13.2
Other salaries and benefits	243	3.1	288	3.4	314	3.7	418	4.5	511	5.0
Services and operating expenses	34.	0.4	36	0.4	16	0.2	31	0.3	40	0.4
New and replacement equipment	7	0.1	5	0.1	5	0.1	9	0.1	13	0.1
Support										
Maintenance	1,215	15.3	1,301	15.5	1,377	16.2	1,488	16.2	1,560	15.2
Food services	473	5.9	509	6.1	523	6.1	590	6.4	668	6.5
Transportation	751	9.5	815	9.7	841	9.9	934	10.2	996	9.5
Services and operating expenses	1,409	17.7	1,530	18.2	1,312	15.4	1,719	18.7	2,126	20.7
Purchase and improvement of sites, buildings, and equipment	430	5.4	366	4.4	282	3.3	298	3.2	278	2.7
New and replacement equipment	109	1.4	121	1.4	96	1.1	101	1.1	137	1.3
Total School Site	\$ 7,937	100.0	\$ 8,380	100.0	\$ 8,520	100.0	\$ 9,202	100.0	\$ 10,289	100.0
<b>CLASSROOM</b>										
Salaries and benefits	\$10,420	94.3	\$11,202	94.0	\$12,391	93.2	\$14,670	92.0	\$16,122	91.5
Books, materials, and supplies	247	2.3	281	2.3	343	2.6	444	2.8	589	3.3
Services and operating expenses	200	1.8	239	2.0	368	2.8	480	3.0	654	3.6
New and replacement equipment	179	1.6	199	1.7	190	1.4	347	2.2	463	2.6
Total Classroom	\$11,046	100.0	\$11,921	100.0	\$13,292	100.0	\$15,941	100.0	\$17,628	100.0
Percent Change From Prior Year										
Percent Change From 1981-82 to 1985-86										





TABLE K-121

SUMMARY OF EXPENSE CATEGORIES FOR  
THE WOODLAND JOINT UNIFIED SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86  
(IN THOUSANES)

	1981-82		1982-83		1983-84		1984-85		1985-86		Percent Change From 1981-82 to 1985-86
	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	Total Spent	Percent	
<b>DISTRICT OFFICE</b>											
Administration											
Salaries and benefits	\$ 855	74.7	\$ 846	75.9	\$ 866	76.5	\$ 961	70.5	\$ 1,076	61.4	25.8
Services and operating expenses	152	13.3	141	12.7	137	12.1	235	17.2	353	20.2	132.2
New and replacement equipment	7	0.6	5	0.4	8	0.7	24	1.8	27	1.5	285.7
Support											
Maintenance and operating salaries	58	5.1	59	5.3	53	4.7	58	4.2	64	3.7	10.3
Supplies and replacement equipment	12	1.0	12	1.1	9	0.8	10	0.7	14	0.8	16.7
Services and operating expenses	57	5.0	50	4.5	54	4.8	68	5.0	85	4.9	49.1
Purchase and improvement of sites, buildings, and equipment	3	0.3	1	0.1	5	0.4	8	0.6	132	7.5	4,300.0
Total District Office	\$1,144	100.0	\$1,114	100.0	\$1,132	100.0	\$ 1,364	100.0	\$ 1,751	100.0	53.1
<b>SCHOOL SITE</b>											
Administration											
Salaries and benefits	\$1,351	25.0	\$1,322	25.8	\$1,446	27.9	\$ 1,634	27.8	\$ 1,946	26.0	44.0
Services and operating expenses	70	1.3	74	1.4	72	1.4	91	1.5	145	1.9	107.1
New and replacement equipment	5	0.1	3	0.1	6	0.1	19	0.3	21	0.3	320.0
Pupil Services											
Library services	35	0.6	17	0.3	20	0.4	20	0.3	0	0.0	(100.0)
Guidance, welfare, attendance, physical, and mental health, services	403	7.4	394	7.7	448	8.6	510	8.7	624	8.3	54.8
Other salaries and benefits	203	3.8	152	3.0	173	3.3	195	3.3	244	3.3	20.2
Services and operating expenses	18	0.3	19	0.4	12	0.2	17	0.3	25	0.3	38.9
New and replacement equipment	21	0.4	18	0.4	3	0.1	5	0.1	6	0.1	(71.4)
Support											
Maintenance	913	16.9	929	18.1	830	16.0	909	15.5	1,007	13.5	10.3
Food services	961	17.8	852	16.6	869	16.8	954	16.2	1,002	13.4	4.3
Transportation	422	7.8	418	8.2	404	7.8	402	6.8	466	6.2	15.9
Services and operating expenses	941	17.4	885	17.3	847	16.3	1,069	18.2	1,552	20.8	64.9
Purchase and improvement of sites, buildings, and equipment	33	0.6	13	0.3	22	0.4	3	0.1	379	5.1	1,048.5
New and replacement equipment	32	0.6	22	0.4	36	0.7	52	0.9	57	0.8	78.1
Total School Site	\$5,408	100.0	\$5,118	100.0	\$5,188	100.0	\$ 5,880	100.0	\$ 7,474	100.0	38.2
<b>CLASSROOM</b>											
Salaries and benefits	\$8,929	94.4	\$9,186	95.5	\$9,492	95.3	\$10,671	93.9	\$11,886	94.1	33.1
Books, materials, and supplies	338	3.6	285	2.9	330	3.3	407	3.6	389	3.1	(4.4)
Services and operating expenses	135	1.4	114	1.2	69	0.7	117	1.0	164	1.3	21.5
New and replacement equipment	55	0.6	37	0.4	66	0.7	169	1.5	185	1.5	236.4
Total Classroom	\$9,457	100.0	\$9,622	100.0	\$9,957	100.0	\$11,364	100.0	\$12,624	100.0	33.5

**TRENDS AND PROPORTIONS OF SCHOOL-DISTRICT EXPENSES  
BY SIZE OF SCHOOL DISTRICT  
FISCAL YEAR 1981-82 THROUGH FISCAL YEAR 1985-86**

School-district spending occurs at the district-office, school-site, and classroom levels. District-office expenses are the administrative and other expenses that are needed to operate a school district. School-site expenses are the administrative and other expenses that are needed to operate a school and include cafeteria and transportation expenses. Classroom expenses are those that relate directly to the general education instructional program. Table L-1 presents the percentage of total school-district expenses for district offices, school sites, and classrooms for fiscal year 1985-86.

TABLE L-1  
**SCHOOL-DISTRICT EXPENSES AT DISTRICT OFFICES,  
 SCHOOL SITES, AND CLASSROOMS  
 AT 121 SCHOOL DISTRICTS  
 FISCAL YEAR 1985-86  
 (PERCENT OF SCHOOL-DISTRICT SPENDING)**

	<u>Small School District</u>	<u>Medium School District</u>	<u>Large School District</u>
District Office			
Administration	7.5	6.9	5.9
Support	<u>1.0</u>	<u>0.9</u>	<u>0.9</u>
Total	<u>8.5</u>	<u>7.8</u>	<u>6.8</u>
School Site			
Administration	8.1	8.8	9.1
Support	21.1	18.1	19.0
Pupil services	<u>2.8</u>	<u>5.0</u>	<u>5.6</u>
Total	<u>32.0</u>	<u>31.9</u>	<u>33.7</u>
Classroom Total	<u>59.6</u>	<u>60.3</u>	<u>59.5</u>
Overall Total	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

Table L-1 shows that expenses were proportionately similar for school districts in small, medium, and large size groups during fiscal year 1985-86. Furthermore, when the district-office and school-site administrative categories were totaled for the small, medium, and large school districts, respectively, differences remained slight; total administrative expenses were 15.6 percent, 15.7 percent, and 15.0 percent. However, when district-office and school-site support categories were totaled, slightly larger differences existed; total support costs were 22.0 percent, 19.0 percent, and 19.9 percent for the small, medium, and large school districts, respectively.

Although overall school-district spending by size group showed only slight fluctuations over the five-year review period, each size group displayed some spending patterns that were not necessarily shared by other size groups. For instance, in fiscal year 1985-86, small school districts spent a larger proportion of their resources on support than did large school districts. A supervising field representative from the department confirmed that the repair and replacement of facilities would typically affect a small operating budget much more than a large operating budget. However, small school districts spent a slightly smaller proportion of their resources on site administration than did large school districts. For example, we found that at three of the four small school districts we visited, the superintendent was also a school principal. As a group, small school districts also typically spent proportionately less in 1985-86 than either medium or large school districts on pupil services that include items such as libraries, counselors, and audio visual equipment.

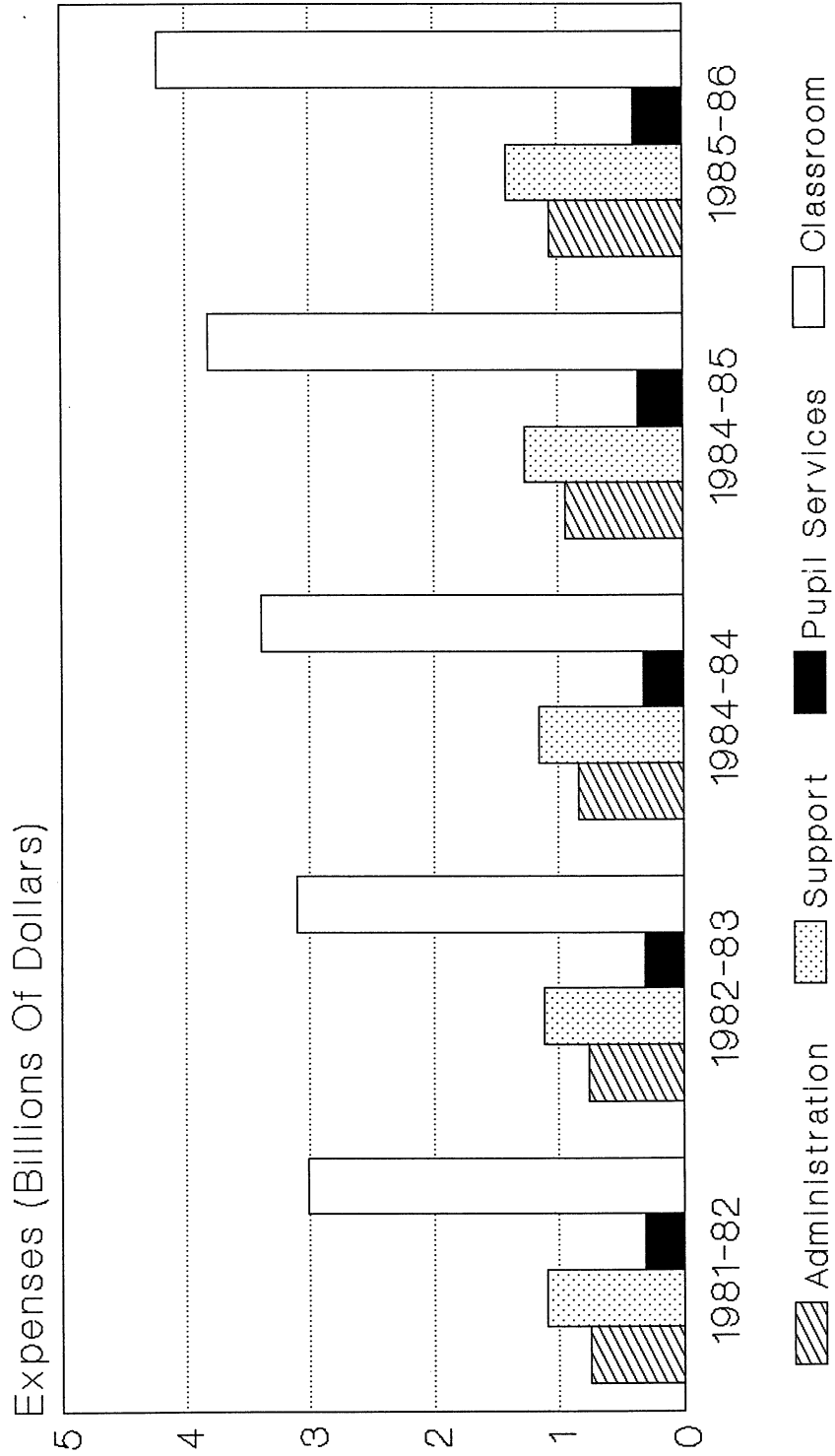
Despite overall similarities within the small, medium, and large school districts in our review, some notable differences existed among the districts within each size group. For example, among the 30 small school districts that we reviewed, Indian Springs Elementary spent 48.3 percent of its resources for the classroom in fiscal year 1985-86 while Montecito Union Elementary spent 76.0 percent of its funds for the classroom. The average total spending for the classroom for the 30 small school districts in fiscal year 1985-86 was 59.5 percent. The medium and large school districts that we reviewed

also had fluctuations in their spending proportions. Appendix J contains summary data of district-office, school-site, and classroom expenses over the five-year review period for each school district that we analyzed.

Furthermore, total expenses among the three size groups of school districts that we analyzed rose in a consistent pattern. The spending for the 54 large school districts rose by 37.3 percent from \$5.2 billion in fiscal year 1981-82 to \$7.1 billion in fiscal year 1985-86. Chart L-1 shows a consistent pattern of increased spending at the 54 large school districts over the five-year period. Charts L-2 and L-3 show similar patterns for the 37 medium and 30 small school districts. Over the five-year period, the proportion of expenses for the 37 medium school districts increased by 38.1 percent, and, a similar increase, 39.1 percent, occurred for the 30 small school districts. Appendices I, J, and K provide data for each of the 121 school districts that we reviewed.

Since only slight fluctuations occurred over the five years of our review, we focused on fiscal year 1981-82, the first year of the period, and fiscal year 1985-86, the last year of the period, to analyze education spending at the 121 school districts.

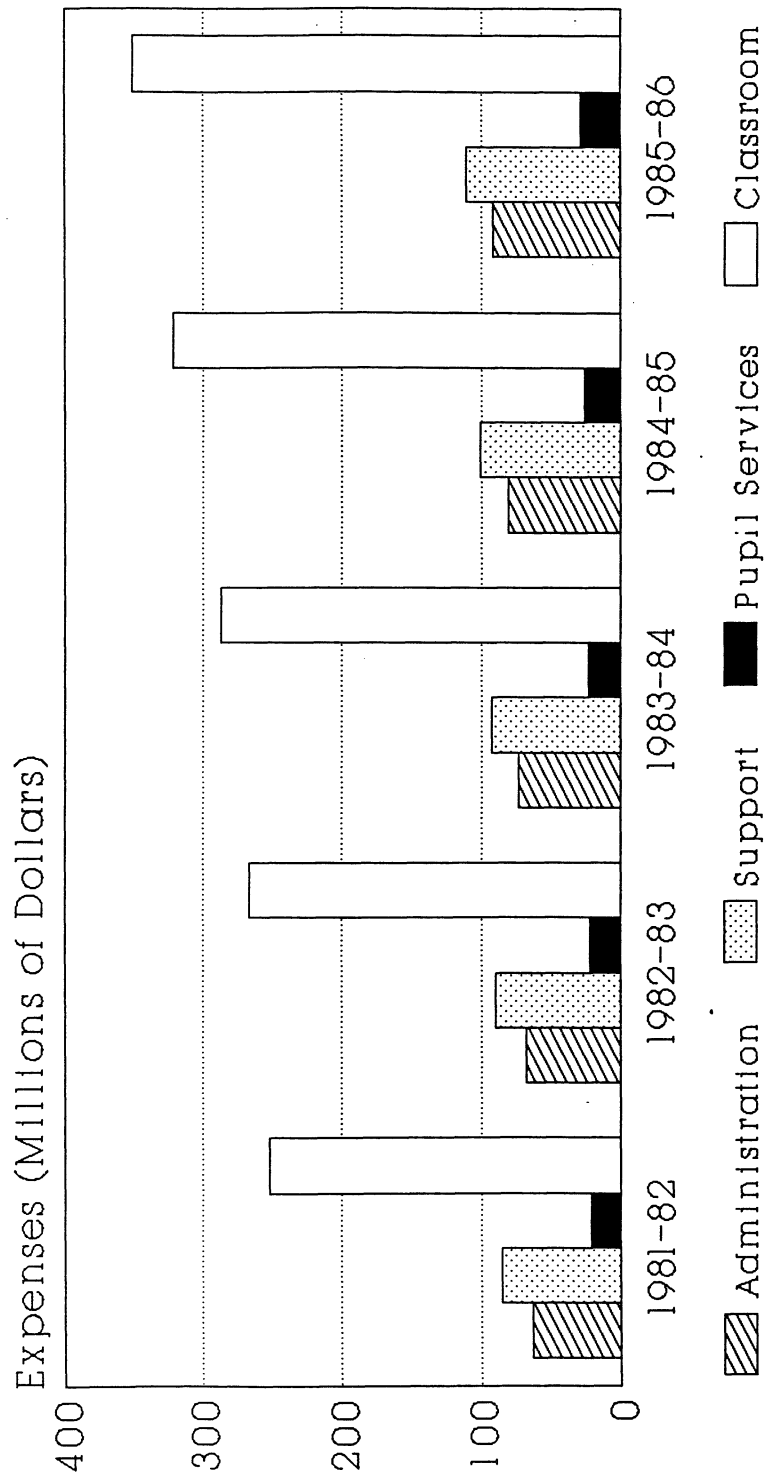
# SUMMARY OF EXPENSES 54 LARGE SCHOOL DISTRICTS FY 1981-82 THROUGH FY 1985-86



**CHART L-1**

**SUMMARY OF EXPENSES  
37 MEDIUM SCHOOL DISTRICTS  
FY 1981-82 THROUGH FY 1985-86**

**CHART L-2**



# SUMMARY OF EXPENSES 30 SMALL SCHOOL DISTRICTS FY 1981-82 THROUGH FY 1985-86

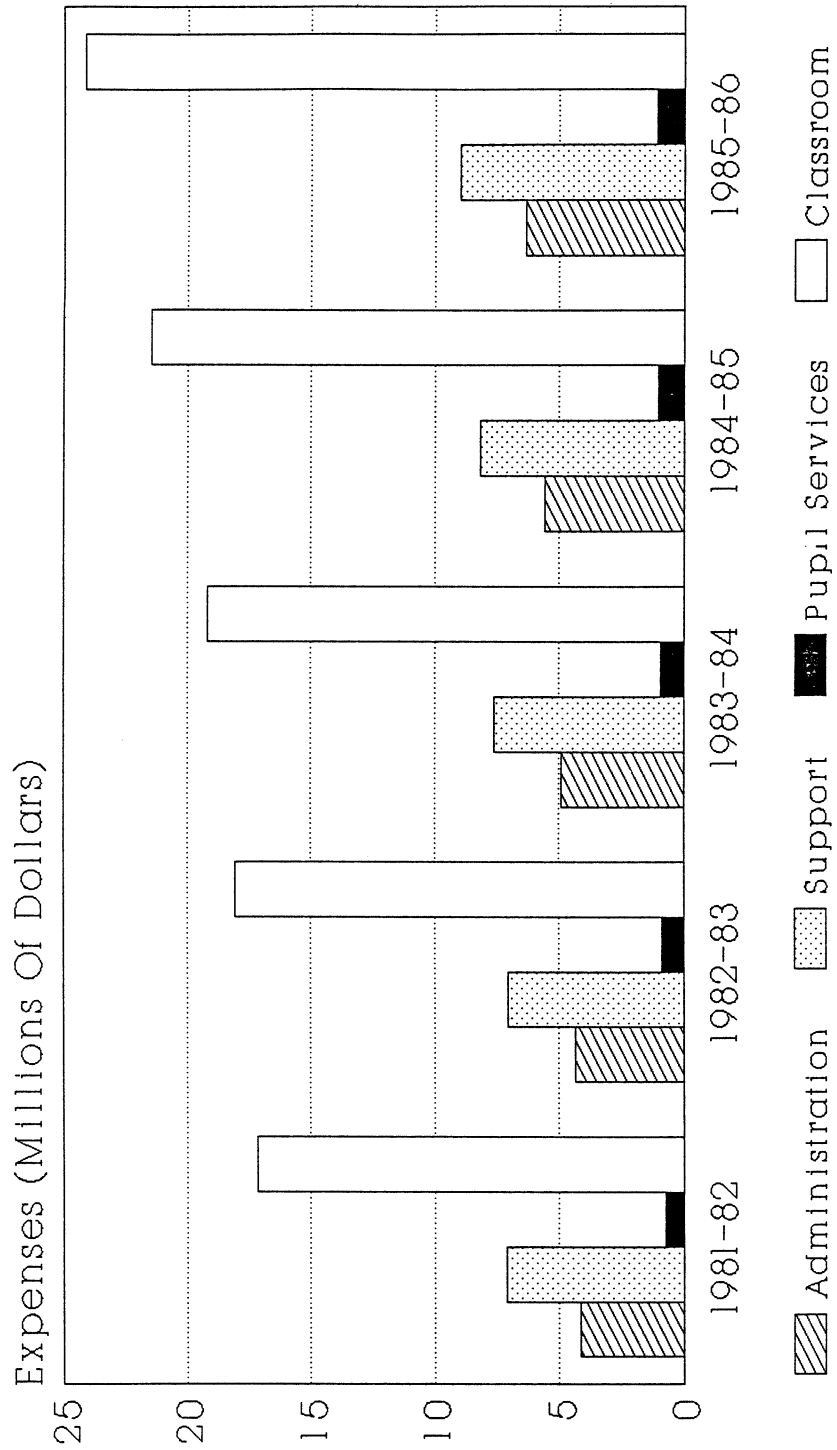


CHART L-3





November 19, 1987

Thomas W. Hayes, Auditor General  
Office of the Auditor General  
660 J Street, Suite 300  
Sacramento, CA 95814

RE: F-719

Dear Mr. Hayes:

Thank you for the opportunity to review the draft report titled "Spending of Educational Resources at the State and Local Levels, July 1, 1981 Through June 30, 1986." Our comments on the two findings follow.

Comments on Finding I:

The Spending Patterns of School Districts for District Offices, School Sites, and Classrooms Changed Slightly While Total Expenses Increased Over Five Years

In general, except for the finding concerning the growth of district administration costs, we believe this analysis accurately reflects the distribution of costs for school expenditures for the period examined. In large part this analysis supports a recent examination made by the Department of the total costs of K-12 education in 1985-86 (see attached). Those who read this report and the Department's recent analysis should understand the major differences between our respective analyses. However, before we describe those differences, we want to express our concerns regarding the finding on the growth of district administration expenses.

At the outset it is important to understand that this report indicates that of the \$2.1 billion increase in total local educational agency (LEA) expenditures for the districts sampled during the period under examination, growth in district administration expenditures accounted for only \$167 million. When viewed in terms of average annual percent increases, district administration increased by 11.8 percent while total expenses increased at a rate of 8.3 percent. In dollar terms this difference means that district administration received approximately \$56 million more than it would have if this category of expense had grown at the average annual rate of total LEA expenditures in the districts sampled. Further, a closer examination indicates that almost all of this higher than average increase is attributable to the growth in one account, Other Services and Operating Expenditures (OSOE) (account 5800), which does not include the salaries and wages of those who are

responsible for district administration activities. While this difference is certainly not large, readers of this report should understand what this figure represents and why it has increased so markedly.

We believe that there are three principal reasons for the apparent above average increase in OSOE. First, some of the expenses charged to this account have grown dramatically in recent years. For example, fees for the annual audit that school districts are required to have each year have grown by 300 percent to 400 percent in recent years for many districts. In addition, because of changes in county services resulting from Proposition 13 and other factors, districts have been forced to absorb substantial increases in the costs of legal services which are also charged to this account.

A second major reason for the above average increase in OSOE is the overall increase in the amount of contract services that school districts have purchased in recent years. Data processing services, transportation, and food services are all areas where many LEAs have decided it would be cheaper, and therefore more cost-effective, to obtain these necessary services through a contract rather than directly operating these programs. In effect, these decisions represent cost shifts between categories of expenditures that are largely motivated by efforts to be more efficient. Therefore, increased contracting activity, in conjunction with the percentage factor used by the Auditor General to allocate the portion of other operating expenditures attributable to district administration, accounts for some portion of the higher than average increase in district administration expenses. On the other hand, salaries and benefits for staff performing these activities have increased at a slower rate. For example, staff involved with district maintenance and operations have grown at a rate (7.8 percent) which is below the overall rate for total expenditures (8.3 percent).

A third reason for the increase in OSOE is accounting errors in several of the districts which were used by the Auditor General to make the allocations of expenditures to district administration and the other categories. (\*) Based on a survey of the eight districts that were used by the Auditor General to make the allocation of OSOE to the various categories, we have determined that several of the larger districts in the sample had accounting errors which materially distorted the portion of OSOE which were attributable to district administration. For example, two of the districts had inappropriately charged all of the expenses associated with the issuance of tax revenue anticipation

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\* The Office of the Auditor General's comments on this specific point begin on page 269.

notes to this account rather than abating these expenditures against revenues as required by the California School Accounting Manual. In addition, we determined that one district in the sample had an extraordinary charge in 1985-86 related to a special bond election. On a combined basis, the three districts with accounting errors or extraordinary charges in their OSOE make up 40 percent of the total expenditures of the districts used by the Auditor General to make the allocations to OSOE. Because adjustments were not made to reflect these abnormalities, the costs attributed to district administration are overstated.

A final point that should be made regarding the growth in district administration is that over the period examined by the Auditor General the salaries and benefits of district administration staff have grown at the rate of 7.9 percent. This is below both the rate of increase for teachers (8.5 percent) and total expenditures (8.3 percent). Further, as noted in a report recently released by the Association of California School Administrators ("California School Administrators: Facts and Myths"), the ratio of administrators to teachers actually dropped between 1982-83 and 1985-86 from 1 to 11 to a ratio of 1 to 12. While analysis of these statistics may be outside the scope of the Auditor General's review, they are fundamental to the interpretation of the findings in this report regarding administration expenses.

Turning to the differences between the Department's recent analysis of K-12 education costs and this report it is heartening to note that the Auditor General's work in large part validates our findings. This report indicates that, for 1985-86, the classroom expense category accounted for 59.6 percent of total expenditures, school site costs were 33.5 percent, and district office expenses amounted to 6.9 percent. In contrast, the Department's recent analysis shows that for the same year, the percentage distribution of costs was 63 percent, 31 percent, and 6 percent respectively. While there are a number of reasons for the relatively small differences in our analyses the following are noteworthy:

Treatment of Pupil Services Staff Salaries and Benefits-

The most significant difference is due to the way salaries and benefits for librarians; guidance, welfare and attendance personnel; and physical and mental health staff were treated. The Auditor General allocated these expenditures to the school site category. The Department's analysis displays these costs under the classroom category. The rationale for our representation of these costs is that the classroom category should reflect the costs of all personnel who have direct and daily contact with classroom students. Thus our definition is broader than the one used by the Auditor General. This

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November 19, 1987  
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been possible, and increases in the Department's State Operations' funding have been well below that in other areas of state government.

During the same period, the Department was thrust into an expanded programmatic leadership role as a consequence of requirements in the Hughes-Hart Educational Reform Act of 1983 (SB 813). Department staff working with local educators established a professional consensus regarding high quality curriculum for all California students. Part of that curriculum is defined in the new model curriculum standards for grades 9 to 12 as required by SB 813. At the urging of local teachers and administrators, the Department went further and developed the model curriculum guides for kindergarten through grade 8, thus establishing high standards for curriculum across K-12.

Since 1983, the Department also has undertaken major new initiatives in improvement of instructional materials including textbooks and educational technology (videos and software). In conjunction with textbook improvement, we have expanded the statewide testing program in a manner aligned with the curriculum described in the model curriculum standards and the K-8 guides. Examples include the grade 8 science and history test and direct writing assessment.

Other initiatives in SB 813 were the mentor teacher program and the California Teacher Improvement Incentive Program which also required a new stewardship by the Department in the teacher training area.

The California School Leadership Academy (CSLA) was established in 1985 to develop a comprehensive statewide delivery system for administrator training reform. In contrast to previous administrator training programs, which have focused on management techniques, CSLA's training program is designed to emphasize the instructional and curriculum leadership areas in education. The CSLA also draws widely from practices used in business management and staff development training.

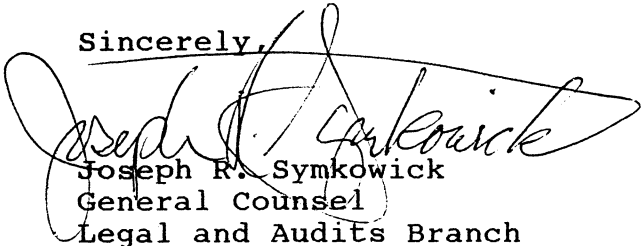
The Department also increased attention to fiscal accountability within school districts across the state through provision of technical assistance, leadership related to fiscal management monitoring and reporting, implementation of early warning methods, and introduction of comprehensive automation approaches for use by school districts.

In conclusion, we believe that this report will be useful in explaining the costs of K-12 education. Further, we are pleased that this analysis supports our own work in this area. In/the

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future we plan to explore the usefulness of analyses like this one as part of our overall effort to improve efficiency and productivity in our schools.

Sincerely,



Joseph R. Symkowick  
General Counsel  
Legal and Audits Branch

JRS:c

Attachment



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**CALIFORNIA STATE DEPARTMENT OF EDUCATION**

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721 Capitol Mall; P.O. Box 944272

Sacramento, CA 94244-2720

**Bill Honig**

Superintendent

of Public Instruction

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November 6, 1987

To: District and County Superintendents

From:

Bill Honig

*Bill Honig*

SUBJECT: THE AVERAGE COSTS OF A CALIFORNIA SCHOOL FOR 1985-86

Over the last several months you may have heard the concern expressed by a number of people in Sacramento regarding how we spend public education funds in California. Because I felt this was an important issue that needed to be addressed, I had my staff prepare the attached analysis using the data you have submitted to the Department through CBEDS and various financial reports.

In general, this analysis indicates how every dollar expended by public schools in 1985-86 was used on a per school basis. While it is unlikely that any school looks exactly like the hypothetical school we created for this analysis, I think this chart and the accompanying narrative provide an accurate and clearly understandable picture of our schools and how they spend their resources.

I have several reasons for sending this information to you. First, I plan to share this analysis with members of the Legislature, the Governor's Office, and others in Sacramento who have questions about how school resources are allocated. Second, this analysis is a useful way to explain how we spend public education funds, particularly to people who are not familiar with school operations. Consequently, I encourage you to consider using a similar display to explain how funds in your district or county office are allocated. Finally, this information will help us begin a systematic review of how we can improve our efficiency and productivity. In the near future I will be proposing a process for conducting such a review.

In conclusion, I hope you find this analysis informative. If you have any questions, please call our Fiscal Policy and Analysis Unit at 916-322-1645.

Attachments

## THE AVERAGE COSTS OF A CALIFORNIA SCHOOL 1985-86

California's K-12 education system is large and complex. In 1985-86, schools employed \$79,000 professional and support personnel and spent \$15.1 billion from federal, state, and local revenue sources. This includes all expenditures for the day-to-day operation of the instructional program for 5-18 year old students, and excludes costs such as child care, adult education, and capital outlay. While these expenditures are reported, audited, and reviewed by a wide variety of state and federal oversight agencies and independent CPAs, they are rarely displayed in a way that allows the public to see how our schools actually spend the funds.

To help show how this money is spent, the attached chart\* displays on a per school basis 1985-86 public school expenditures and employees allocated among four major categories: CLASSROOM COSTS, SCHOOL SITE COSTS, DISTRICT/COUNTY COSTS, and STATE DEPARTMENT OF EDUCATION COSTS. Within each of these broad categories, costs and people are further identified by function, such as classroom teachers, instructional aides, books and supplies.

The analysis shows these costs and staff in terms of a "hypothetical" school. In 1985-86, there were 7,362 elementary schools, middle schools, high schools, and schools for students with special needs in the K-12 school system. Obviously, estimating the average costs of a school masks the wide variation in size and services required of the public school system. Most likely no single school mirrors the hypothetical one derived in this analysis. However, it is useful to talk about this school because it presents a composite view of the people and costs for the whole school system in terms that can be more easily understood.

The 1985-86 costs of K-12 education, expressed on a per school basis, were about \$2.05 million. Of this amount, 85% paid for the salaries and benefits of 52 people — 27.5 teachers, 22 support personnel and 2.5 administrators. The remaining 15% of school expenses were for students' books, instructional and office supplies, utilities, insurance, food and transportation. These people and costs were divided among the four major categories:

- CLASSROOM COSTS totaled \$1,286,000 (63%). Almost all of these expenditures were used to pay salaries of the 33.5 people who worked directly with students on a daily basis.

\* This analysis is based on 1985-86 enrollment, class, and teacher data from the California Basic Educational Data System (CBEDS); and 1984-85/1985-86 financial reports from school districts. It uses the most recent data available at the time of the analysis. In some cases, data were estimated in order to present a complete picture of total costs.

- SCHOOL SITE COSTS totaled \$629,000 (31%) and reflect many other costs that were essential to the daily operations of schools, including building operations and maintenance, food services, transportation, and school site leadership. In addition to these costs, the costs of instructional support staff assigned to a school district or school site are shown at the school site level. Examples include non-administrative staff, such as curriculum specialists and curriculum supervisors who directly affected the classroom by helping teachers improve instruction and curriculum. Taken together, CLASSROOM COSTS and SCHOOL SITE COSTS accounted for \$1,915,000 (94%) of the total costs of the hypothetical school.
- DISTRICT/COUNTY COSTS reflect the administrative services provided to schools by district and county offices. Each district office served an average of seven schools. When prorated to one school, these services amounted to \$120,000 (5.5%) per school.

- STATE DEPARTMENT OF EDUCATION COSTS totaled \$11,000 (0.5%) per school. Services provided by the Department included promoting effective management and administration of district and county offices.

In addition to the \$15.1 billion that is represented above, approximately \$1 billion was spent for reconstruction, modernization and new construction of school buildings (one-third of California's schools are over 30 years old). These costs were not part of the daily operating expenses of schools and were not included for purposes of this analysis.

The attached chart displays the details behind each of the four cost categories. The value of this information is twofold. First, it is a useful way to explain how K-12 education funds are spent. Second, it offers a starting point to discuss how resources should be allocated to best provide school services. Of course, this statewide analysis is not sufficiently detailed to use as the sole basis for making any decisions regarding the allocation of resources within individual schools. However, it does serve as a useful guide for local school districts to use in analyzing resource allocation. A more detailed analysis of the 1985-86 average costs of a school that will further explain how these costs were compiled is currently being prepared.

The Average Costs of a California School - 1985/86

This hypothetical California school had 578 students in 22 classrooms with 568 students and one special education day class with 10 students. The total operating budget was \$2.05 million of which 63% was spent on direct classroom expenditures, 31% was spent on other school site services, and 6% was spent for district, county, and state administration. The following table explains these costs:

Cost Category	Dollars (in thousands)	Percent of Total	Description
<b>CLASSROOM COSTS</b>			
	\$ 1,286	63%	33.5 people - 24.5 teachers, 7 instructional aides, and 2 pupil support professionals at a cost of \$1,194,100; \$91,600 for books, supplies and equipment
• 22 Classroom Teachers 21 regular teachers, 1 special education teacher	\$914	45%	On a statewide basis, CLASSROOM TEACHERS taught in 162,900 classrooms. Of these, 151,700 were regular classes, 9,600 were special education full-day classes for the severely handicapped, and the full-time equivalent of 1,600 were for summer school instruction. Schools spent about \$41,300 per teacher. Included in this amount was \$30,000 for salaries; \$8,400 for retirement and related health benefits, and the remainder paid for teaching responsibilities that extended beyond the regular school day, such as coaching sports activities and supervising student clubs, and for hiring substitutes when teachers were ill.
• 2.5 Specialized Teachers 1.5 special education, 1 resource specialist, specialized teachers: reading specialists, music and art teachers	102	5%	Special Education and Compensatory Education were supplemental services provided by SPECIALIZED TEACHERS in various fields, and made up the bulk of the costs in this category. Statewide the 2.5 people in this school represented 9,000 special education resource teachers and speech therapists, 3,200 compensatory education teachers and reading specialists, and 4,700 specialist teachers in other areas such as art and music.
• 7 Instructional Aides 3 special education, 2 compensatory education, 2 regular aides	94	5%	Statewide over 50,000 INSTRUCTIONAL AIDES provided supplementary assistance to children with special needs: 23,300 aides helped special education students; 13,400 aides worked in compensatory education programs; and 13,500 aides assisted reading specialists and regular classroom teachers in meeting the needs of individual students. Our hypothetical school had 7 instructional aides. However, in the school system as a whole more aides work in elementary schools than in high schools, because most compensatory education funding is for elementary grades.
• 2 Pupil Support Personnel 1 counselor, 1 psychologist, nurse, or librarian	84	4%	Statewide there were about 14,000 PUPIL SUPPORT PERSONNEL. Included were 5,000 school guidance counselors, 2,000 psychologists, 2,000 nurses, 1,300 librarians, and 3,500 teachers with other instructional duties. These duties include time spent by the classroom teacher in preparation periods and supervising study hall.
• Books, Supplies and Equipment	92	4%	\$91,600 per school was spent on BOOKS, SUPPLIES, AND EQUIPMENT. \$49,600 was spent on books, paper, pencils, and other instructional materials, or about \$86 per pupil. In addition, it cost about \$42,000 annually per school to buy, lease, rent and repair instructional equipment, such as projectors, laboratory equipment and computers, and for other classroom costs.

NOTE: The information in this document is based on 1985-86 CBEDS data, and 1984-85/1985-86 financial reports, as submitted by school districts and county offices of education. Capital expenditures for reconstruction, modernization and new construction are not part of operational expenses, and are not included in these costs. Staffing is shown in full-time equivalents (FTE). This means that if a person spends 75% of his/her time teaching, 15% in study hall, and 10% in instructional support, that time is spread accordingly (0.75 FTE teaching, 0.15 FTE pupil support, 0.10 FTE instructional support). Numbers may not add due to rounding.



## The Average Costs of a California School - 1985/86 (continued)

Cost Category	Dollars (in thousands)	Percent of Total	Description
<b>SCHOOL SITE COSTS</b>	<b>\$629</b>	<b>31%</b>	<b>15.5 people - 1.5 administrators, 1 curriculum specialist, 13 support personnel at a cost of \$438,400; \$190,800 for insurance, utilities, food, building materials, office equipment and supplies</b>
• Operations and Maintenance	\$395	19%	Statewide utility costs for school BUILDINGS included nearly \$400 million for gas, electricity, and water, or about \$200 per month per class; insurance costs accounted for \$92 million. Nearly 42,000 people worked on school buildings, at a cost of \$1.3 billion for salaries, benefits, equipment, and materials. These people repaired and maintained school buildings and property valued at approximately \$60 billion. Salaries and benefits for maintenance and operations workers were \$137,600 per school. Utilities cost \$54,100 and building materials, insurance, and other costs were about \$48,100 per school.
Buildings	(\$240)	(12%)	
6 custodians, painters, gardeners; utilities; insurance; maintenance and supplies			
Food	(86)	(4%)	<b>FOOD SERVICES</b> in schools provided 2.5 million meals a day at an average cost of \$1.54 per meal. About \$43,200 was spent by each school on salaries for cooks and cafeteria workers, and another \$42,200 was spent for food and cafeteria supplies.
2 cafeteria workers; food and supplies			
Transportation	(69)	(3%)	<b>TRANSPORTATION PROGRAMS</b> operated by school districts and county offices of education transported 910,000 students to and from school in 15,000 buses, traveling 215 million miles. This program cost approximately 6 cents per mile per student (20 cents for special education students and 4 cents for regular students). Salaries and benefits were about \$35,100 per school for the bus drivers, mechanics and clerks. Fuel, oil, parts and supplies accounted for \$34,300.
1.5 bus drivers; buses, fuel and supplies			
• Instructional Support	95	5%	<b>INSTRUCTIONAL SUPPORT</b> activities involved 7,400 science, math, history, and other specialists working to improve curriculum and instruction; 3,000 curriculum supervisors; and 6,400 library aides, audio-visual technicians and clerical staff who assisted teachers. About \$86,500 was spent by each school on salaries and another \$9,800 was spent for instructional materials and supplies.
0.4 curriculum supervisors 1 curriculum specialist; 1 other; library aides, media technicians			
• School Site Leadership	139	7%	<b>SCHOOL SITE LEADERSHIP</b> was provided by 8,500 principals and vice-principals, who were responsible for their schools' instructional leadership and management. Over 18,000 secretaries and clerks assisted by keeping attendance, typing, and performing other office duties. Salaries and benefits for these people accounted for about \$136,000 at the average school; and office equipment and supplies cost about \$3,300.
1 principal 0.2 vice-principal, other supervisors; 2.5 secretaries and clerical staff			
<b>DISTRICT/COUNTY COSTS *</b>	<b>\$ 120</b>	<b>5.5%</b>	<b>3 people - 1 administrator, 2 secretaries and clerks at a cost of \$89,900; \$30,600 for supplies and office expenses</b>
• District/County Administration			Each DISTRICT served an average of 7 schools consisting of slightly over 4,000 students. There were approximately 4,000 superintendents and assistant superintendents, about 2,300 classified administrators, and 14,000 secretaries and clerks who worked in school districts and county offices of education. These people were responsible for working with the public and local school boards; and providing leadership, policy direction, and legal, personnel, and financial services to their schools at a cost of \$89,900 per school. Equipment and office supplies, personal service contracts, travel and other office expenses cost another \$30,600.
0.9 district administrators per school, including superintendents; 2 secretaries and clerical staff; equipment and office supplies			
<b>STATE DEPARTMENT OF EDUCATION COSTS *</b>	<b>\$ 11</b>	<b>0.5%</b>	<b>.16 people - .09 instructional support and .07 administrators at a cost of \$6,800; \$4,100 for other expenses</b>
0.16 state level administrators and instructional support staff per school; office supplies and equipment, personal service contracts, travel			
<b>TOTAL COSTS</b>	<b>\$2,046</b>	<b>100%</b>	<b>52 people - 27.5 teachers and other professionals, 22 support personnel, 2.5 administrators at a cost of \$1,728,900; \$317,100 for books, supplies, utilities and equipment</b>

\* District, County Office of Education, and State Department of Education staff are not normally assigned directly to the school; however, for the purpose of this analysis, a proportionate share of these staff and costs have been allocated to the hypothetical school.

**THE OFFICE OF THE AUDITOR GENERAL'S COMMENTS ON THE  
STATE DEPARTMENT OF EDUCATION'S RESPONSE**

We agree with the department that the other services and operating expenditure account may explain a part of the large increase in district office administration expenses. The account code for other services and operating expenditures represented approximately 1.6 percent of total school-district expenses at the 121 school districts that we analyzed and was used to record many miscellaneous expenses that varied significantly by district. In addition, the code was used incorrectly by some districts, and the use of the code changed over the review period. Our analysis was made more difficult by the incorrect use of account codes, inconsistent use of account codes, and authorized changes in the use of account codes that all affected the precision of our calculations. Through our methodology, we attempted to minimize the variance in precision for any single district based on the types of costs that we found were charged to this code by large, medium, and small school districts. However, some degree of variance in precision exists both between years and between districts. The variance in precision related to the allocation of this account would be greatest in our categories of services and operating expenditures within district-office administration and services and charges within school-site support. The precision variance related to the allocation of this account would be minimal in the other expense categories. Program-cost data that school districts will be submitting in future years will allow analyses of spending at district offices, school sites, and classrooms to be more precise.

cc: Members of the Legislature  
Office of the Governor  
Office of the Lieutenant Governor  
State Controller  
Legislative Analyst  
Assembly Office of Research  
Senate Office of Research  
Assembly Majority/Minority Consultants  
Senate Majority/Minority Consultants  
Capitol Press Corps