

AFR 70% Evaluation Allocation Process for General Fund Current Expenditures

The following pages depict how AFR data is applied in the evaluation.

- Determination of instructional-related vs. non-instructional expenditures is based on the functional areas in which expended;
- Allocation of expenditures between school and non-school locations depend heavily upon percentages developed from PEP and SIS submissions; i.e., staff salaries, FTE, and student counts.
- Data used are 2014-15 general fund entries from the basic AFR report (project code AA0)

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Expenditures allocated to school vs non-school sites per guide (following pages) using percentages developed from PEP salaries, PEP staff counts, and SIS student counts.

	<u>Functional Area</u>	<u>Group Code</u>	<u>Functional Program Description</u>		<u>Schools & Education Sites</u> <small>SPS (dbo.Site) Institution Types 01, 05, or 08 thru 11</small>	<u>Central Office & Other Admin Sites</u> <small>All other dbo.Site Institution Type Codes</small>
Instruction-Related	INSTRUCTION	1211	Regular Programs			
		1212	Special Education Programs			
		1213	Vocational Education Programs			
		1214	Other Instructional Programs			
1215		Adult/Continuing Education Programs				
1217		Special Programs				
	PUPIL & INSTR SPT	1221	Pupil Support Programs			
		1222	Instructional Staff Services			
	SCH ADMIN	1223	School Administration			
Non-Instructional	SUPPORT	1231	General Administration			
		1232	Business Services			
		1233	Operations & Maintenance of Plant Services			
		1234	Student Transportation Services			
		1235	Central Services			
		1241	Food Service Operations			
		1251	Enterprise Operations			
		1261	Community Service Operations			

Excluded Group Codes - Not Part of Current Expenditures:

- 1216 Community College Programs
- 1271 Facility Acquisition & Construction Services
- 1281 Debt Services

Exclude all equipment (object 700-series) except technology-related hardware (734) and software (735).

cross-hatched areas

<= Not a school-level instructional expenditure

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Distribution Codes

Gen = Central Office/Other Non-School
Sch = School/Educational Site
S = Salary Prorated
E = Employee Prorated
B = Staff/Student Prorated

Year	LEA/Site Code	Keypunch Code	AFR Object Code	AFR Function Code	AFR Group Code	Capital Outlay Flag	70% Distribution Code	AFR Source Funds			Prorated Amounts		Project Code(s) Used		
								Original Salaries or Benefits	Prorated Benefits	Gen Fund Amount	Prorate - School	Prorate - CenOff	Base Project Code	Added Project Code	
2009	0nnxxx	0007945		3250	1122		Sch			129919	129919	0	AA0	FA7	
2009	0nnxxx	0007960		3255	1122		Sch			56666	56666	0	AA0	FA7	
2009	0nnxxx	0015420	112	1105	1211	N	S	1099997	340501.3	1440498.3	1440498	0	AA0	FA7	
2009	0nnxxx	0015430	112	1110	1211	N	S	18169099	5624198.8	23793298	23793298	0	AA0	FA7	
2009	0nnxxx	0015440	112	1130	1211	N	S	5673056	1756080.2	7429136.2	7429136	0	AA0	FA7	
2009	0nnxxx	0015500	115	1100	1211	N	S	241478	74748.906	316226.91	316226.9	0	AA0	FA7	
2009	0nnxxx	0015700	123	1100	1211	N	S	585166	181136.66	766302.66	766302.7	0	AA0	FA7	
2009	0nnxxx	0015710	140	1100	1211	N	S	90510	28017.142	118527.14	118527.1	0	AA0	FA7	
2009	0nnxxx	0015720	300	1100	1211	N	Sch			38299	38299	0	AA0	FA7	
2009	0nnxxx	0015730	430	1100	1211	N	Sch			0	0	0	AA0	FA7	
2009	0nnxxx	0015860	561	1100	1211	N	Sch			215769	215769	0	AA0	FA7	
2009	0nnxxx	0015865	569	1100	1211	N	Sch			0	0	0	AA0	FA7	
2009	0nnxxx	0015870	582	1100	1211	N	E			21855	21700.91	154.0853	AA0	FA7	
2009	0nnxxx	0015873	610	1100	1211	N	Sch			498468	498468	0	AA0	FA7	
2009	0nnxxx	0015875	642	1100	1211	N	Sch			380978	380978	0	AA0	FA7	
2009	0nnxxx	0016400	890	1100	1211	N	Sch			0	0	0	AA0	FA7	
2009	0nnxxx	0018925	210	1100	1211	N	S	2144317			0	0	0	AA0	FA7
2009	0nnxxx	0018927	220	1100	1211	N	S	293			0	0	0	AA0	FA7
2009	0nnxxx	0018933	225	1100	1211	N	S	334094			0	0	0	AA0	FA7
2009	0nnxxx	0018935	231	1100	1211	N	S	3732960			0	0	0	AA0	FA7
2009	0nnxxx	0018940	233	1100	1211	N	S	62701			0	0	0	AA0	FA7
2009	0nnxxx	0018945	239	1100	1211	N	S	748			0	0	0	AA0	FA7
2009	0nnxxx	0018963	250	1100	1211	N	S	32518			0	0	0	AA0	FA7
2009	0nnxxx	0018965	260	1100	1211	N	S	160897			0	0	0	AA0	FA7
2009	0nnxxx	0018968	270	1100	1211	N	S	1197367			0	0	0	AA0	FA7
2009	0nnxxx	0018970	280	1100	1211	N	S	338788			0	0	0	AA0	FA7
2009	0nnxxx	0018980	290	1100	1211	N	S	0			0	0	0	AA0	FA7
2009	0nnxxx	0019300	112	1210	1212	N	S	3173505	1031531.3	4205036.3	4205036	0	AA0	FA7	
2009	0nnxxx	0019400	113	1210	1212	N	S	340492	110675.16	451167.16	451167.2	0	AA0	FA7	
2009	0nnxxx	0019500	115	1210	1212	N	S	1112106	361484.28	1473590.3	1473590	0	AA0	FA7	

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								Original Salaries or Benefits	Prorated Benefits	Gen Fund Amount	Prorate - School	Prorate - CenOff	Base Project Code	Added Project Code
2009	Oppxxx	0022485	280	1500	1217	N	S	971	0	0	0	AA0	FA7	
2009	Oppxxx	0022487	290	1500	1217	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023020	112	1600	1215	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023030	115	1600	1215	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023050	123	1600	1215	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023070	140	1600	1215	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023100	300	1600	1215	N	Sch	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023150	430	1600	1215	N	Sch	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023170	582	1600	1215	N	E	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023200	610	1600	1215	N	Sch	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023230	642	1600	1215	N	Sch	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023523	890	1600	1215	N	Sch	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023524	561	1600	1215	N	Sch	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023525	569	1600	1215	N	Sch	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023527	210	1600	1215	N	S	0	4286	4286	0	AA0	FA7	
2009	Oppxxx	0023531	220	1600	1215	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023533	225	1600	1215	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023535	231	1600	1215	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023540	233	1600	1215	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023545	239	1600	1215	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023563	250	1600	1215	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023565	260	1600	1215	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023568	270	1600	1215	N	S	4286	0	0	0	AA0	FA7	
2009	Oppxxx	0023570	280	1600	1215	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0023580	290	1600	1215	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0024500	111	2111	1221	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0024530	114	2110	1221	N	S	0	0	0	0	AA0	FA7	
2009	Oppxxx	0024550	300	2110	1221	N	B	0	0	0	0	AA0	FA7	
2009	Oppxxx	0024600	582	2110	1221	N	E	0	0	0	0	AA0	FA7	
2009	Oppxxx	0024630	610	2110	1221	N	B	0	0	0	0	AA0	FA7	

No related salaries to prorate benefits