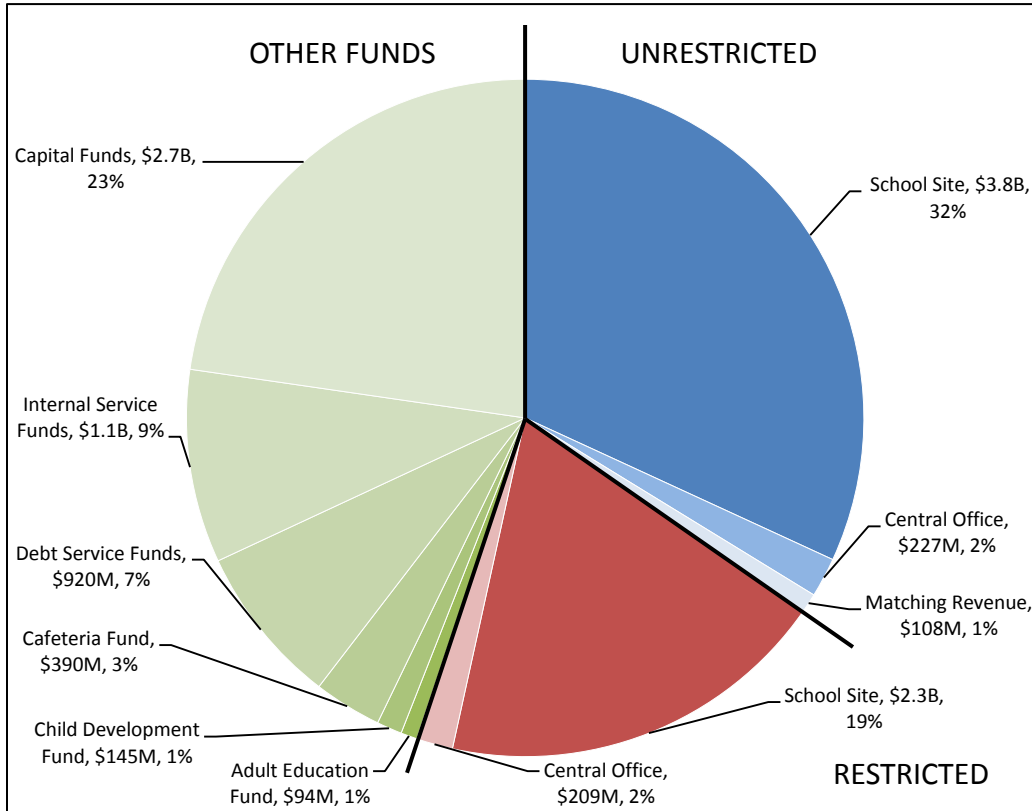




# 2014-2015 Superintendent's Final Budget



## Description of Expenditure Categories

**UNRESTRICTED BUDGET**  
Funds that can be used for any general education purpose.

**RESTRICTED BUDGET**  
Funds that must be used for a specific purpose.

**SCHOOL SITE RESOURCES**  
Resources that support instructional and operational programs of schools.

**CENTRAL OFFICE**  
Resources that support school sites and day to day operations of the District.

**MATCHING REVENUE**  
Includes donations, E-rate and charter school fees for service.

**CAPITAL FUNDS**  
Used for the acquisition or construction of capital facilities. Come primarily from sale of voter-approved bonds.

**INTERNAL SERVICE FUNDS**  
Account for the payment of employee health & welfare benefits, worker's compensation, and liability insurance. For accounting purposes as required by State law.

**DEBT SERVICE FUNDS**  
Account for payment of interest and principal on the District's long-term bonds. For accounting purposes as required by State law.

**CAFETERIA FUND**  
Resources used to operate the District's food service program.

**CHILD DEVELOPMENT FUND**  
Resources used to operate the District's Early Education Centers.

**ADULT EDUCATION FUND**  
Resources used to operate the District's Adult Education programs.

## Summary (all amounts in millions\*)

**Total Adopted Budget for FY 2014-2015**      **\$12,025.97**

UNRESTRICTED BUDGET	Expenditure	% of Unrestricted
School Site Resources	\$3,832.38	92%
Central Office	\$226.90	5%
Matching Revenue	\$107.78	3%
<b>Total Unrestricted Expenditures</b>	<b>\$4,167.05</b>	<b>100%</b>

RESTRICTED BUDGET AND OTHER FUNDS	Expenditure	% of Restricted
Restricted General Fund - School Site	\$2,260.29	29%
Restricted General Fund - Central Office	\$208.82	3%
Capital Funds	\$2,730.00	35%
Internal Service Funds**	\$1,110.00	14%
Debt Service Funds**	\$920.00	12%
Cafeteria Fund	\$390.30	5%
Child Development Fund	\$145.10	2%
Adult Education Fund	\$94.41	1%
<b>Total Restricted &amp; Other Expenditures</b>	<b>\$7,858.92</b>	<b>100%</b>

\*Amounts may differ due to rounding.

\*\*These funds are separately set out as required by law for accounting purposes and are also reflected elsewhere in the budget.