

**LAREDO INDEPENDENT SCHOOL DISTRICT
ADMINISTRATIVE COST RATIO ANALYSIS
AS OF JULY 31, 2007**

		YEAR END ACTUAL* 2002-2003	YEAR END ACTUAL* 2003-2004	YEAR END ACTUAL* 2004-2005	BUDGET 2005-2006	YEAR END ACTUAL* 2005-2006	ESTIMATED** 2006-2007	YTD ACTUAL*** 2006-2007
ADMINISTRATIVE COSTS								
FUNCTION 21	INSTRUCTIONAL ADMINISTRATION	2,060,801.18	2,003,266.70	2,303,607.01	3,157,545.00	2,923,401.13	3,020,513.00	2,588,407.23
FUNCTION 41	GENERAL ADMINISTRATION	<u>5,223,259.26</u>	<u>5,351,724.18</u>	<u>5,612,221.67</u>	<u>6,188,068.00</u>	<u>5,868,594.64</u>	<u>6,117,934.00</u>	<u>5,207,730.46</u>
TOTAL		7,284,060.44	7,354,990.88	7,915,828.68	9,345,613.00	8,791,995.77	9,138,447.00	7,796,137.69
INSTRUCTIONAL COSTS								
FUNCTION 11	INSTRUCTIONAL	76,762,033.59	81,328,019.22	84,107,871.76	90,288,735.00	85,567,412.89	92,478,132.00	85,497,194.79
FUNCTION 12	INSTRUCTIONAL RESOURCE	3,298,072.17	3,606,775.62	3,734,146.78	4,189,364.00	3,771,541.69	4,429,652.00	4,057,823.20
FUNCTION 13	CURRICULUM & INSTRUCTIONAL	449,312.02	934,828.50	1,078,999.13	1,185,322.00	938,201.66	730,819.00	440,075.51
FUNCTION 31	GUIDANCE & COUNSELING	<u>5,170,987.12</u>	<u>5,774,649.53</u>	<u>6,101,619.38</u>	<u>6,325,687.00</u>	<u>6,154,236.08</u>	<u>6,550,928.00</u>	<u>5,794,542.62</u>
TOTAL		85,680,404.90	91,644,272.87	95,022,637.05	101,989,108.00	96,431,392.32	104,189,531.00	95,789,636.12
ADMINISTRATIVE COST RATIO	ADMIN. COST = DIVIDED BY INSTR. COSTS =	7,284,060.44	7,354,990.88	7,915,828.68	9,345,613.00	8,791,995.77	9,138,447.00	7,796,137.69
		<u>85,680,404.90</u>	<u>91,644,272.87</u>	<u>95,022,637.05</u>	<u>101,989,108.00</u>	<u>96,431,392.32</u>	<u>104,189,531.00</u>	<u>95,789,636.12</u>
		8.5014%	8.0256%	8.3305%	9.1633%	9.1174%	8.7710%	8.1388%
ADMINISTRATIVE COST STANDARD		11.050%	11.050%	11.050%	11.050%	11.050%	11.050%	11.050%

- * YEAR END = EXPENDITURES
- ** ESTIMATED = APPROPRIATIONS
- *** YTD ACTUAL = EXPENDITURES

NOTE: Administrative Cost Ratio includes Fund 100-199 object codes 6100-6499
The Ratio also does not include TRS on behalf.