



An Employee-Owned Company

2023-24

# CADIE

## Comparative Analysis of District Income and Expenditures

### Statistics and Analysis Essential for Budget Review

Since 1983, School Services of California Inc. (SSC) has captured and analyzed school district actual revenues and expenses. Utilizing this large accumulation of data provided in the Standardized Account Code Structure (SACS) format, our Comparative Analysis of District Income and Expenditures (CADIE) report compares your district's revenues and expenditures to those of up to 40 other districts that you select from throughout the state—about 130 pages of in-depth information for your evaluation. Our report uses actual revenue and expenditure data and reflects expenditures in graphic and tabular form with calculations expressed on a per average daily attendance (ADA) and percentage basis. The 2023-24 data, which is the latest available statewide, is especially helpful in budget priority analyses, community or board explanations, and as a preparation tool for collective bargaining.

The report includes comparative graphic data expenditures by ADA, tabular information showing per-ADA and percentage distribution of district revenues and expenditures, staffing levels for certificated and classified nonmanagement and administrative personnel, and tables that show—on a per-ADA and percentage basis—how a district spent its dollars for the prior three years. A comparative analysis of special education and other programs is included, as well as a focus on reserve levels and related trends. The report is comprehensive, yet easy to use.

### The CADIE Can Answer These Questions for You:



#### Revenues

How does the percentage of our district's total revenues compare to others?

What is the revenue per ADA that our district receives from unrestricted sources as compared to others?

How many additional dollars did our district receive per ADA over that of the prior year in restricted and unrestricted income?

How much new funding per ADA will our district receive as a result of the Local Control Funding Formula?

#### Expenditures

Over the last ten years, as total expenditures have increased, how much have employee salary costs increased?

Which comparative district has the highest percentage of all employee costs, including salaries and benefits?

How do our special education expenditures compare with other districts?

How do our retiree health benefit costs compare to other districts?

On a three-year basis, what is the fastest growth area per ADA in our expenditures?

#### Reserves

Did we generate a surplus or deficit last year? How does that compare with other districts' financial performance?

How much do we have in reserves on a per-ADA basis as compared to other districts?

#### Staffing

How has our classroom teacher staffing relative to student enrollment changed during the last five years?

What about classified staff or administrative staff?

## 2023-24 CADIE and 2024-25 SABRE Order Form

It is easy to order a CADIE and SABRE. We will be happy to help you select an appropriate comparison group, or you can specify which districts you wish to be compared to, or even the criteria you would like SSC to use in choosing the comparison districts.

Contact name: \_\_\_\_\_ District name: \_\_\_\_\_

Address: (No P.O. boxes, please) \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Telephone no. w/extension: \_\_\_\_\_ Email: \_\_\_\_\_

Purchase Order no.: \_\_\_\_\_ Check enclosed: (amount) \$ \_\_\_\_\_

Credit card no.: (Visa or MasterCard only) \_\_\_\_\_ Exp: \_\_\_\_\_ / \_\_\_\_\_

Name on credit card: \_\_\_\_\_ Signature: \_\_\_\_\_

**Pricing effective through June 30, 2026. Please check one:**

- CADIE Price (Electronic Version): \$525 client rate\* includes two reports (20 districts in each)
- SABRE Price: (Electronic Version): \$375 client rate\* includes two reports (20 districts in each)
- Both Reports (Electronic Version): \$825 client rate\* includes two reports (20 districts in each)
- Bound hardcopy version of reports: \$105 per pair

\*If you are not a client district, please contact our office at the number below for pricing

Additional Reports: SABRE: \$100 (Electronic); CADIE: \$175 (Electronic) SABRE: \$205 (Hardcopy); CADIE: \$280 (Hardcopy)	Copies of Report (Hardcopy): \$105 per pair
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- Use the same districts we've used in the past
- Call me to set up an appropriate list of comparison districts
- Use the following criteria to select the appropriate list of comparison districts:

Type of district: \_\_\_\_\_

ADA range from: \_\_\_\_\_ to \_\_\_\_\_

Geographical location: \_\_\_\_\_

- Use the following lists of comparative districts:

**Report 1**

District

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_
- 3) \_\_\_\_\_
- 4) \_\_\_\_\_
- 5) \_\_\_\_\_
- 6) \_\_\_\_\_
- 7) \_\_\_\_\_
- 8) \_\_\_\_\_
- 9) \_\_\_\_\_
- 10) \_\_\_\_\_
- 11) \_\_\_\_\_
- 12) \_\_\_\_\_
- 13) \_\_\_\_\_
- 14) \_\_\_\_\_
- 15) \_\_\_\_\_
- 16) \_\_\_\_\_
- 17) \_\_\_\_\_
- 18) \_\_\_\_\_
- 19) \_\_\_\_\_
- 20) \_\_\_\_\_

**Report 2**

District

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_
- 3) \_\_\_\_\_
- 4) \_\_\_\_\_
- 5) \_\_\_\_\_
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- 19) \_\_\_\_\_
- 20) \_\_\_\_\_



**Email or mail the completed form to:**

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