FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland
District ID:	080
District Category:	Suburban
Student Count:	4,502.90
Average Student Count - District Category	2,164.52
Average Student Count - Entire State	2,295.51

Average Daily Membership						
03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
904.86	582.50	651.24	2.08	3.33	904.86
1,052.80	531.87	672.56	6.96	2.22	29.09

LOCATION Summary Level - Expenditures in $		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
00 Central Office	18,398	2,000	789,000	129,000	1,000	1,649,000	142,000
01 Education Services	3,083,911	60,000	5,905,000	1,434,000	13,000	25,038,000	1,732,000
02 Business Services	3,218,512	78,000	3,898,000	1,335,000	11,000	13,706,000	1,605,000
03 Elementary Schools	21,561,912	2,097,000	26,160,000	12,240,000	347,000	154,812,000	17,596,000
04 Middle Schools	11,151,053	0	14,718,000	7,428,000	543,000	68,805,000	9,800,000
05 High Schools	14,420,195	0	21,507,000	9,420,000	921,000	96,354,000	12,631,000
06 Alternative Schools	0	0	1,238,000	82,000	372,000	2,618,000	1,336,000
07 Other Schools	244,884	0	2,128,000	493,000	1,000	2,211,000	557,000
08 Non Public/Private	1,284,262	2,000	2,281,000	968,000	2,000	16,823,000	1,844,000
09 Preschools (In-District)	0	0	1,832,000	88,000	878,000	1,832,000	1,395,000
10 Charter Schools	2,477,857	0	2,478,000	403,000	6,000	13,833,000	1,087,000
11 Collaboratives	124,479	0	561,000	152,000	1,000	1,849,000	363,000
12 RIDE	0	0	0	0	0	0	0
13 Public Out of State	0	0	0	0	149,000	149,000	149,000
14 Adult Education	0	0	48,000	3,000	1,000	309,000	107,000
15 Out of District Transportation	280,873	0	796,000	277,000	1,000	2,476,000	487,000
16 Payments for Debt Service	80,505	0	81,000	4,000	1,000	81,000	28,000
17 Summer Camps	0	0	0	0	0	0	0
18 Payments for Retiree Benefits	33,734	(12,000)	929,000	281,000	(12,000)	6,600,000	778,000
23 Summer School-Elementary	104,294	0	116,000	46,000	1,000	313,000	61,000
24 Summer School-Middle	65,647	0	71,000	21,000	1,000	114,000	29,000
25 Summer School-High	82,442	0	239,000	37,000	2,000	989,000	81,000
33 After School-Elementary	4,119	0	36,000	11,000	1,000	541,000	78,000
34 After School-Middle	14,455	0	50,000	7,000	1,000	209,000	42,000

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland							
District ID:	080	Average Daily Membership						
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other	
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22	
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86	
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09	

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
35 After School-High	30,441	0	45,000	8,000	1,000	594,000	51,000
Total	**58,281,973**	**2,227,000**	**85,906,000**	**34,867,000**	**3,243,000**	**411,905,000**	**51,979,000**

LOCATION Summary Level - Expenditures in %					
00 Central Office	0%		0%		0%
01 Education Services	5%		4%		6%
02 Business Services	6%		4%		5%
03 Elementary Schools	37%		40%		34%
04 Middle Schools	19%		19%		17%
05 High Schools	25%		23%		31%
06 Alternative Schools	0%		0%		0%
07 Other Schools	0%		3%		1%
08 Non Public/Private	2%		3%		2%
09 Preschools (In-District)	0%		0%		0%
10 Charter Schools	4%		1%		1%
11 Collaboratives	0%		0%		0%
12 RIDE	0%		0%		0%
13 Public Out of State	0%		0%		0%
14 Adult Education	0%		0%		0%
15 Out of District Transportation	0%		1%		1%
16 Payments for Debt Service	0%		0%		0%
17 Summer Camps	0%		1%		1%
18 Payments for Retiree Benefits	0%		0%		0%
23 Summer School-Elementary	0%		0%		0%

FY 2015 - UCOA SEGMENT DATA ANALYSIS

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District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
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Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
24 Summer School-Middle	0%			0%			0%
25 Summer School-High	0%			0%			0%
33 After School-Elementary	0%			0%			0%
34 After School-Middle	0%			0%			0%
35 After School-High	0%			0%			0%
Total	**100%**			**100%**			**100%**

LOCATION Summary Level - Expenditures Per Pupil							
00 Central Office	4	1	412	81	0	412	75
01 Education Services	685	203	3,357	819	106	13,550	1,150
02 Business Services	715	147	4,999	813	75	5,112	989
03 Elementary Schools	10,355	Calc'd by School Type ADM		13,527	Calc'd by School Type ADM		16,714
04 Middle Schools	9,954	Calc'd by School Type ADM		12,752	Calc'd by School Type ADM		18,425
05 High Schools	11,434	Calc'd by School Type ADM		14,465	Calc'd by School Type ADM		18,780
06 Alternative Schools	0	Calc'd by School Type ADM		22	Calc'd by School Type ADM		26
07 Other Schools	54	0	5,468	607	0	5,468	251
08 Non Public/Private	285	7	1,175	475	0	1,445	348
09 Preschools (In-District)	0	Calc'd by School Type ADM		26,440	Calc'd by School Type ADM		627,574
10 Charter Schools	550	0	622	128	0	926	94
11 Collaboratives	28	0	266	64	0	339	46
12 RIDE	0	0	0	0	0	0	0
13 Public Out of State	0	0	0	0	0	25	0
14 Adult Education	0	0	10	1	0	45	3
15 Out of District Transportation	62	0	341	143	0	444	92

FY 2015 - UCOA SEGMENT DATA ANALYSIS

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District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
16 Payments for Debt Service	18	0	18	1	0	18	0
17 Summer Camps	0	0	0	0	0	0	0
18 Payments for Retiree Benefits	7	(9)	678	179	(9)	3,818	223
23 Summer School-Elementary	23	0	346	39	0	346	23
24 Summer School-Middle	15	0	39	9	0	39	6
25 Summer School-High	18	0	60	12	0	75	10
33 After School-Elementary	1	0	42	6	0	355	19
34 After School-Middle	3	0	31	3	0	1,160	25
35 After School-High	7	0	14	2	0	451	17
Total	**34,219**			**70,588**			**684,892**

FUNCTION Summary Level - Expenditures in $							
1 Instruction	31,383,800	2,217,000	43,609,000	19,239,000	177,000	197,599,000	20,048,000
2 Instructional Support	8,434,971	661,000	11,517,000	5,198,000	102,000	73,190,000	5,967,000
3 Operations	10,332,172	761,000	11,058,000	5,731,000	109,000	70,466,000	5,985,000
4 Other Commitments	4,466,413	96,000	5,455,000	2,628,000	1,000	39,932,000	3,541,000
5 Leadership	3,664,617	283,000	3,897,000	2,061,000	65,000	23,466,000	2,234,000
Total	**58,281,973**	**4,018,000**	**75,536,000**	**34,857,000**	**454,000**	**404,653,000**	**37,775,000**

FUNCTION Summary Level - Expenditures in %							
1 Instruction	54%			54%			52%
2 Instructional Support	14%			15%			16%
3 Operations	18%			17%			17%

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland							
District ID:	080	Average Daily Membership						
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other	
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22	
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86	
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09	

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
4 Other Commitments	8%			8%			6%
5 Leadership	6%			6%			10%
Total	**100%**			**100%**			**100%**

FUNCTION Summary Level - Expenditures Per Pupil							
1 Instruction	6,970	6,970	23,455	8,888	5,466	48,851	8,733
2 Instructional Support	1,873	1,840	5,700	2,401	943	34,391	2,599
3 Operations	2,295	1,667	6,567	2,648	1,638	15,956	2,607
4 Other Commitments	992	196	6,556	1,214	0	6,556	1,390
5 Leadership	814	736	3,568	952	551	7,214	973
Total	**12,943**	**12,943**	**41,212**	**16,103**	**12,621**	**109,443**	**16,303**

FUNCTION Intermediate Level - Expenditures in $							
11 Face-to-Face Teaching	30,400,005	2,038,000	42,065,000	18,348,000	129,000	184,552,000	19,005,000
12 Classroom Materials	983,796	140,000	1,958,000	892,000	49,000	13,048,000	1,043,000
21 Pupil Support	3,167,165	188,000	3,628,000	2,165,000	7,000	28,179,000	2,412,000
22 Teacher Support	1,721,364	54,000	1,924,000	818,000	6,000	7,880,000	791,000
23 Program Support	3,522,486	236,000	7,694,000	2,171,000	1,000	36,458,000	2,773,000
24 Assessments	23,956	0	129,000	46,000	1,000	675,000	64,000
31 Non-Instructional Student Services	4,554,564	150,000	5,274,000	2,224,000	1,000	34,337,000	2,453,000
32 Facilities	4,334,187	350,000	4,658,000	2,716,000	3,000	28,624,000	2,755,000
33 Business Services	1,443,421	92,000	1,773,000	792,000	77,000	7,505,000	818,000
41 Contingencies	0	0	0	0	0	0	0

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
42 Capital	0	0	0	0	0	0	0
43 Out-of-District Obligations	4,466,413	96,000	5,455,000	2,623,000	1,000	39,693,000	3,527,000
44 Legal Obligations	0	(1,000)	77,000	6,000	(1,000)	338,000	71,000
51 School Management	2,549,664	227,000	3,187,000	1,602,000	54,000	18,288,000	1,733,000
52 Program/Operations Management	554,231	0	555,000	70,000	1,000	4,397,000	279,000
53 District Management	560,722	56,000	711,000	389,000	11,000	991,000	328,000
Total	**58,281,973**	**3,626,000**	**79,088,000**	**34,862,000**	**340,000**	**404,965,000**	**38,052,000**

FUNCTION Intermediate Level - Expenditures in %					
11 Face-to-Face Teaching	52%		52%		48%
12 Classroom Materials	2%		3%		4%
21 Pupil Support	5%		6%		6%
22 Teacher Support	3%		2%		3%
23 Program Support	6%		6%		6%
24 Assessments	0%		0%		0%
31 Non-Instructional Student Services	8%		6%		5%
32 Facilities	7%		8%		7%
33 Business Services	2%		2%		4%
41 Contingencies	0%		0%		0%
42 Capital	0%		0%		0%
43 Out-of-District Obligations	8%		8%		6%
44 Legal Obligations	0%		0%		0%
51 School Management	4%		5%		7%
52 Program/Operations Management	1%		0%		1%

FY 2015 - UCOA SEGMENT DATA ANALYSIS

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District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
53 District Management	1%			1%			2%
Total	**100%**			**100%**			**100%**

FUNCTION Intermediate Level - Expenditures Per Pupil							
11 Face-to-Face Teaching	6,751	6,751	21,571	8,477	4,726	46,207	8,279
12 Classroom Materials	218	217	1,884	412	178	2,644	454
21 Pupil Support	703	666	2,491	1,000	39	9,536	1,051
22 Teacher Support	382	88	707	378	0	3,524	339
23 Program Support	782	418	2,742	1,003	0	23,165	1,188
24 Assessments	5	0	91	21	0	287	22
31 Non-Instructional Student Services	1,011	494	2,148	1,027	0	2,148	1,051
32 Facilities	963	927	3,753	1,254	69	9,776	1,200
33 Business Services	321	164	1,525	366	137	5,115	356
41 Contingencies	0	0	0	0	0	0	0
42 Capital	0	0	0	0	0	0	0
43 Out-of-District Obligations	992	196	6,556	1,211	0	6,556	1,385
44 Legal Obligations	0	(0)	19	3	(0)	65	6
51 School Management	566	566	2,148	740	461	3,807	755
52 Program/Operations Management	123	0	123	32	0	1,106	75
53 District Management	125	125	1,419	180	34	3,407	143
Total	**12,943**	**12,943**	**41,212**	**16,103**	**12,621**	**109,443**	**16,303**

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Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
FUNCTION Detail Level - Expenditures in $							
111 Instructional Teachers	27,761,721	1,855,000	38,190,000	16,773,000	86,000	157,943,000	17,301,000
112 Substitutes	321,742	24,000	651,000	270,000	1,000	9,420,000	437,000
113 Instructional Paraprofessionals	2,316,541	79,000	3,375,000	1,306,000	(1,000)	17,190,000	1,406,000
121 Pupil-Use Technology and Software	527,594	56,000	1,294,000	462,000	2,000	7,388,000	579,000
122 Instructional Materials/Trips/Supplies	456,202	61,000	1,545,000	430,000	22,000	5,660,000	483,000
211 Guidance and Counseling	1,226,535	0	1,227,000	658,000	1,000	9,712,000	924,000
212 Library and Media	398,901	63,000	838,000	406,000	1,000	4,771,000	515,000
213 Extracurricular	527,598	0	763,000	377,000	1,000	1,813,000	368,000
214 Student Services - Instructional	144,793	3,000	1,021,000	211,000	1,000	7,058,000	376,000
215 Academic Interventions	146,260	0	235,000	28,000	1,000	365,000	100,000
216 Student Health Services - Medical	723,078	7,000	1,101,000	487,000	1,000	4,645,000	535,000
221 Curriculum Development	681,910	4,000	1,204,000	316,000	1,000	2,817,000	265,000
222 Staff Development and Support	982,789	47,000	1,377,000	500,000	3,000	7,361,000	546,000
223 Sabbaticals	56,665	0	57,000	3,000	(9,000)	92,000	47,000
231 Program Management	706,644	41,000	1,092,000	365,000	1,000	14,258,000	678,000
232 Therapists, Psychologists et al	2,815,842	183,000	7,129,000	1,806,000	32,000	22,201,000	2,206,000
241 Academic Student Assessment	23,956	0	129,000	46,000	1,000	675,000	64,000
311 Transportation	2,425,787	62,000	3,301,000	1,460,000	1,000	16,119,000	1,471,000
312 Food Service	2,034,307	66,000	2,035,000	663,000	1,000	15,713,000	1,067,000
313 Safety	94,470	6,000	620,000	102,000	1,000	2,506,000	120,000
321 Building Upkeep/Utilities/Maintenance	4,334,187	350,000	4,658,000	2,716,000	3,000	28,624,000	2,755,000

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
331 Data Processing	678,907	3,000	785,000	259,000	3,000	2,076,000	245,000
332 Business Operations	764,514	10,000	1,200,000	533,000	10,000	5,430,000	597,000
411 Budgeted Contingencies	0	0	0	0	0	0	0
421 Debt Service	0	0	0	0	0	0	0
422 Capital Projects	0	0	0	0	0	0	0
431 Public, Parochial, Private, Charter Pass-	4,412,356	17,000	5,046,000	2,278,000	1,000	32,876,000	3,190,000
432 Retiree Benefits and Other	54,057	(3,000)	942,000	295,000	(3,000)	6,796,000	809,000
433 Enterprise and Community Service	0	0	422,000	51,000	(1,000)	667,000	106,000
441 Claims and Settlements	0	(1,000)	77,000	6,000	(1,000)	338,000	71,000
511 Principals and Assistant Principals	1,912,737	134,000	1,913,000	1,037,000	1,000	11,458,000	1,109,000
512 School Office	636,927	70,000	1,297,000	566,000	6,000	6,831,000	624,000
521 Deputies, Senior Admin, Researchers, Program Evaluators	554,231	0	555,000	70,000	1,000	4,397,000	279,000
531 Superintendent and School Board	380,235	37,000	556,000	309,000	7,000	647,000	256,000
532 Legal	180,488	5,000	355,000	81,000	2,000	355,000	76,000
Total	**58,281,973**	**3,179,000**	**84,990,000**	**34,870,000**	**177,000**	**408,202,000**	**39,605,000**

FUNCTION Detail Level - Expenditures in %							
111 Instructional Teachers	48%			47%			44%
112 Substitutes	1%			1%			1%
113 Instructional Paraprofessionals	4%			4%			4%
121 Pupil-Use Technology and Software	1%			2%			2%

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Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
122 Instructional Materials/Trips/Supplies	1%			1%			2%
211 Guidance and Counseling	2%			2%			2%
212 Library and Media	1%			1%			1%
213 Extracurricular	1%			1%			1%
214 Student Services - Instructional	0%			1%			1%
215 Academic Interventions	0%			0%			0%
216 Student Health Services - Medical	1%			1%			1%
221 Curriculum Development	1%			1%			1%
222 Staff Development and Support	2%			2%			2%
223 Sabbaticals	0%			0%			0%
231 Program Management	1%			1%			2%
232 Therapists, Psychologists et al	5%			5%			5%
241 Academic Student Assessment	0%			0%			0%
311 Transportation	4%			4%			4%
312 Food Service	3%			2%			2%
313 Safety	0%			0%			0%
321 Building Upkeep/Utilities/Maintenance	7%			8%			7%
331 Data Processing	1%			1%			1%
332 Business Operations	1%			2%			3%
411 Budgeted Contingencies	0%			0%			0%
421 Debt Service	0%			0%			0%

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
422 Capital Projects	0%			0%			0%
431 Public, Parochial, Private, Charter Pass-Throughs	8%			7%			5%
432 Retiree Benefits and Other	0%			1%			1%
433 Enterprise and Community Service Operations	0%			0%			0%
441 Claims and Settlements	0%			0%			0%
511 Principals and Assistant Principals	3%			3%			4%
512 School Office	1%			2%			3%
521 Deputies, Senior Admin, Researchers, Program Evaluators	1%			0%			1%
531 Superintendent and School Board	1%			1%			2%
532 Legal	0%			0%			0%
Total	**100%**			**100%**			**100%**

FUNCTION Detail Level - Expenditures Per Pupil							
111 Instructional Teachers	6,165	6,165	20,028	7,749	3,516	40,930	7,536
112 Substitutes	71	38	235	125	0	1,837	181
113 Instructional Paraprofessionals	514	176	1,744	603	(2)	3,441	562
121 Pupil-Use Technology and Software	117	35	1,350	213	0	1,817	244

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
122 Instructional Materials/Trips/Supplies	101	101	534	199	101	1,966	210
211 Guidance and Counseling	272	0	553	304	0	4,319	323
212 Library and Media	89	89	1,021	187	0	1,021	184
213 Extracurricular	117	0	1,036	174	0	1,036	137
214 Student Services - Instructional	32	11	448	97	0	1,158	158
215 Academic Interventions	32	0	100	13	0	1,376	20
216 Student Health Services - Medical	161	12	500	225	0	3,071	229
221 Curriculum Development	151	2	259	146	0	3,153	104
222 Staff Development and Support	218	72	639	231	0	1,689	234
223 Sabbaticals	13	0	13	1	(1)	56	1
231 Program Management	157	57	519	168	0	2,445	290
232 Therapists, Psychologists et al	625	283	2,372	834	0	20,720	898
241 Academic Student Assessment	5	0	91	21	0	287	22
311 Transportation	539	250	1,845	674	0	1,845	598
312 Food Service	452	223	705	306	0	914	404
313 Safety	21	7	205	47	0	687	49
321 Building Upkeep/Utilities/Maintenance	963	927	3,753	1,254	69	9,776	1,200
331 Data Processing	151	1	469	120	0	506	96
332 Business Operations	170	18	1,465	246	18	5,115	260
411 Budgeted Contingencies	0	0	0	0	0	0	0
421 Debt Service	0	0	0	0	0	0	0
422 Capital Projects	0	0	0	0	0	0	0
431 Public, Parochial, Private, Charter Pass-	980	31	6,150	1,052	0	6,150	1,139

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
432 Retiree Benefits and Other	12	(2)	765	136	(2)	3,818	231
433 Enterprise and Community Service Operations	0	0	140	23	(0)	201	15
441 Claims and Settlements	0	(0)	19	3	(0)	65	6
511 Principals and Assistant Principals	425	386	1,546	479	4	2,577	483
512 School Office	141	141	602	261	104	2,036	272
521 Deputies, Senior Admin, Researchers, Program Evaluators	123	0	123	32	0	1,106	75
531 Superintendent and School Board	84	84	1,379	142	28	3,341	111
532 Legal	40	6	108	37	0	735	32
Total	**12,943**	**12,943**	**41,212**	**16,103**	**12,621**	**109,443**	**16,303**

PROGRAM Summary Level - Expenditures in $							
0 Other Programs	328,084	63,000	1,053,000	387,000	3,000	6,694,000	663,000
1 Regular Elementary/Secondary Education	41,023,075	3,336,000	50,321,000	25,442,000	319,000	289,180,000	26,153,000
2 Special Education	12,498,669	759,000	15,782,000	7,693,000	70,000	83,124,000	8,587,000
3 Career and Technical Education	194,370	0	1,712,000	270,000	4,000	13,253,000	1,317,000
4 Bilingual/ESL Education	915,866	0	916,000	155,000	3,000	15,641,000	992,000
5 Non-Public Schools Programs	2,762,733	0	2,763,000	468,000	1,000	5,033,000	644,000
School	75,227	0	205,000	42,000	1,000	2,383,000	169,000
7 Community/Jr College Education Programs	0	0	0	0	0	0	0
8 Community Services Programs	0	0	331,000	25,000	(1,000)	662,000	110,000
9 Co-Curricular and Extracurricular Activities	483,949	0	763,000	377,000	1,000	1,756,000	397,000

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland							
District ID:	080	Average Daily Membership						
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other	
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22	
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86	
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09	

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
Total	**58,281,973**	**4,158,000**	**73,846,000**	**34,859,000**	**401,000**	**417,726,000**	**39,032,000**

PROGRAM Summary Level - Expenditures in %					
0 Other Programs	1%		1%		2%
1 Regular Elementary/Secondary Education	70%		74%		75%
2 Special Education	21%		21%		18%
3 Career and Technical Education	0%		1%		3%
4 Bilingual/ESL Education	2%		0%		1%
5 Non-Public Schools Programs	5%		1%		1%
6 Adult/Continuing Ed, Summer School, After School	0%		0%		0%
7 Community/Jr College Education Programs	0%		0%		0%
8 Community Services Programs	0%		0%		0%
9 Co-Curricular and Extracurricular Activities	1%		1%		1%
Total	**100%**		**100%**		**100%**

PROGRAM Detail Level - Expenditures Per Pupil	Per Pupil Calculations for Minimum and Maximum is not relevant
0 Other Programs	**Per Pupil Calculations for the Program segment will be determined using a different student**
1 Regular Elementary/Secondary Education	**weighting methodology and will be provided at a later date.**
2 Special Education	
3 Career and Technical Education	
4 Bilingual/ESL Education	

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
5 Non-Public Schools Programs							
6 Adult/Continuing Ed, Summer School, After School							
7 Community/Jr College Education Programs							
8 Community Services Programs							
9 Co-Curricular and Extracurricular Activities							
Total							
SUBJECT Summary Level - Expenditures in $							
00 General Education	16,710,731	1,293,000	18,797,000	9,313,000	271,000	126,520,000	10,243,000
01 Agriculture	0	0	0	0	3,000	197,000	68,000
02 Art	714,638	87,000	997,000	524,000	1,000	4,187,000	563,000
03 Business	187,163	(1,000)	507,000	136,000	(1,000)	1,657,000	371,000
04 Distributive/Marketing	0	0	0	0	4,000	4,000	4,000
05 English Language Arts	2,055,091	0	2,627,000	1,242,000	50,000	12,459,000	1,512,000
06 ESL and Bilingual	915,866	0	916,000	155,000	3,000	15,511,000	938,000
07 Foreign Languages	1,154,611	0	1,313,000	639,000	5,000	4,656,000	710,000
08 Guidance	1,378,843	0	1,379,000	674,000	1,000	7,874,000	893,000
09 Health Occupations Education	0	0	5,000	1,000	5,000	55,000	39,000
10 Physical Curriculum	0	0	0	0	1,000	1,453,000	365,000
11 Health Education	2,979	0	322,000	33,000	1,000	632,000	104,000
12 Physical Education and Health	1,667,772	81,000	2,103,000	988,000	5,000	11,445,000	1,124,000
13 Family and Consumer Education	0	(7,000)	347,000	111,000	(7,000)	445,000	153,000

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
14 Career and Technical Education	156,792	0	1,976,000	461,000	1,000	5,988,000	1,041,000
15 Mathematics	1,961,233	0	2,763,000	1,317,000	3,000	12,752,000	1,528,000
16 Music/Theatre/Performing Arts/Drama	794,476	88,000	1,160,000	564,000	4,000	3,616,000	607,000
17 Natural Sciences	2,279,675	0	2,653,000	1,273,000	54,000	9,126,000	1,329,000
18 Office Occupations	0	0	191,000	10,000	191,000	191,000	191,000
19 Social Sciences	1,878,070	0	2,438,000	1,168,000	1,000	9,159,000	1,250,000
20 Technical Ed/Computer Technology	28,056	0	571,000	174,000	1,000	2,218,000	330,000
21 Special Education	12,516,661	757,000	15,969,000	7,773,000	70,000	82,830,000	8,655,000
22 Co-Curricular Activities/Athletics	461,253	0	700,000	327,000	1,000	1,702,000	339,000
23 Co-Curricular Activities/Non-Athletics	23,751	0	101,000	44,000	1,000	621,000	71,000
24 Literacy and Reading	1,216,829	58,000	1,915,000	723,000	1,000	3,760,000	758,000
25 Non-Instruction	11,676,761	940,000	12,088,000	6,745,000	133,000	88,301,000	7,366,000
26 Library Science	425,495	63,000	863,000	413,000	1,000	3,916,000	510,000
27 Adult Ed/Summer School/After School	75,227	0	156,000	40,000	(3,000)	2,377,000	165,000
28 Accreditation	0	0	14,000	2,000	1,000	14,000	4,000
29 Senior Project	0	0	125,000	23,000	7,000	133,000	76,000
30 ROTC	0	0	0	0	1,000	175,000	88,000
Total	**58,281,973**	**3,359,000**	**72,996,000**	**34,873,000**	**810,000**	**413,974,000**	**41,395,000**

SUBJECT Summary Level - Expenditures in %							
00 General Education	29%			30%			25%
01 Agriculture	0%			0%			0%

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
02 Art	1%			2%			1%
03 Business	0%			0%			1%
04 Distributive/Marketing	0%			0%			0%
05 English Language Arts	4%			3%			4%
06 ESL and Bilingual	2%			0%			2%
07 Foreign Languages	2%			2%			2%
08 Guidance	2%			2%			2%
09 Health Occupations Education	0%			0%			0%
10 Physical Curriculum	0%			0%			1%
11 Health Education	0%			0%			0%
12 Physical Education and Health	3%			3%			3%
13 Family and Consumer Education	0%			0%			0%
14 Career and Technical Education	0%			1%			3%
15 Mathematics	3%			3%			4%
16 Music/Theatre/Performing Arts/Drama	1%			2%			1%
17 Natural Sciences	4%			3%			3%
18 Office Occupations	0%			0%			0%
19 Social Sciences	3%			3%			3%
20 Technical Ed/Computer Technology	0%			0%			1%
21 Special Education	21%			21%			21%
22 Co-Curricular Activities/Athletics	1%			1%			1%
23 Co-Curricular Activities/Non-Athletics	0%			0%			0%
24 Literacy and Reading	2%			2%			2%

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
25 Non-Instruction	20%			20%			18%
26 Library Science	1%			1%			1%
27 Adult Ed/Summer School/After School	0%			0%			0%
28 Accreditation	0%			0%			0%
29 Senior Project	0%			0%			0%
30 ROTC	0%			0%			0%
Total	**100%**			**100%**			**100%**

SUBJECT Detail Level - Expenditures Per Pupil							
00 General Education	3,711	3,306	11,872	4,302	1,579	13,800	4,462
01 Agriculture	0	0	0	0	0	60	1
02 Art	159	119	747	242	0	770	221
03 Business	42	(0)	168	62	(0)	219	74
04 Distributive/Marketing	0	0	0	0	0	1	0
05 English Language Arts	456	0	1,606	574	0	2,226	561
06 ESL and Bilingual	203	0	763	71	0	1,718	275
07 Foreign Languages	256	0	608	295	0	891	238
08 Guidance	306	0	558	311	0	2,039	312
09 Health Occupations Education	0	0	1	0	0	267	1
10 Physical Curriculum	0	0	0	0	0	278	10
11 Health Education	1	0	216	15	0	244	11
12 Physical Education and Health	370	285	996	456	0	1,131	425

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
13 Family and Consumer Education	0	(26)	198	51	(26)	198	28
14 Career and Technical Education	35	0	657	213	0	7,180	305
15 Mathematics	436	0	911	608	0	1,919	589
16 Music/Theatre/Performing Arts/Drama	176	176	933	260	0	1,160	216
17 Natural Sciences	506	0	1,021	588	0	1,783	493
18 Office Occupations	0	0	81	4	0	81	1
19 Social Sciences	417	0	717	539	0	1,524	473
20 Technical Ed/Computer Technology	6	0	284	80	0	913	78
21 Special Education	2,780	2,454	9,100	3,591	0	77,229	3,646
22 Co-Curricular Activities/Athletics	102	0	898	151	0	898	109
23 Co-Curricular Activities/Non-Athletics	5	0	97	20	0	156	23
24 Literacy and Reading	270	53	1,248	334	0	1,248	292
25 Non-Instruction	2,593	2,216	8,712	3,116	2,083	22,564	3,209
26 Library Science	94	95	1,074	191	0	1,074	182
27 Adult Ed/Summer School/After School	17	0	118	18	(12)	501	59
28 Accreditation	0	0	6	1	0	6	0
29 Senior Project	0	0	6	1	0	6	0
30 ROTC	0	0	187	10	0	276	6
Total	**12,943**	**12,943**	**41,212**	**16,103**	**12,621**	**109,443**	**16,303**

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
OBJECT Summary Level - Expenditures in $							
51 Personnel Services - Compensation	33,529,072	2,372,000	43,284,000	20,100,000	224,000	194,663,000	20,583,000
52 Personnel Services - Employee Benefits	10,393,861	891,000	14,810,000	7,292,000	35,000	94,655,000	8,350,000
53 Purchased Professional & Technical Services	1,957,704	164,000	1,967,000	1,052,000	34,000	14,605,000	1,160,000
54 Purchased Property Services	1,125,826	84,000	2,491,000	595,000	2,000	24,135,000	920,000
55 Other Purchased Services	8,921,583	321,000	8,922,000	4,002,000	12,000	57,677,000	4,502,000
56 Supplies	1,651,078	153,000	2,362,000	1,237,000	38,000	10,968,000	1,245,000
57 Property	545,599	68,000	1,813,000	523,000	3,000	7,405,000	608,000
58 Debt Service and Miscellaneous	157,251	3,000	188,000	57,000	1,000	547,000	70,000
59 Other Items	0	0	0	0	0	0	0
Total	**58,281,973**	**4,056,000**	**75,837,000**	**34,858,000**	**349,000**	**404,655,000**	**37,438,000**

OBJECT Summary Level - Expenditures in %						
51 Personnel Services - Compensation	58%		57%			55%
52 Personnel Services - Employee Benefits	18%		21%			20%
53 Purchased Professional & Technical Services	3%		3%			6%
54 Purchased Property Services	2%		2%			3%
55 Other Purchased Services	15%		12%			10%
56 Supplies	3%		4%			4%
57 Property	1%		2%			2%
58 Debt Service and Miscellaneous	0%		0%			0%
59 Other Items	0%		0%			0%
Total	**100%**		**100%**			**100%**

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland
District ID:	080
District Category:	Suburban
Student Count:	4,502.90
Average Student Count - District Category	2,164.52
Average Student Count - Entire State	2,295.51

Average Daily Membership						
03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
904.86	582.50	651.24	2.08	3.33	904.86
1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
OBJECT Summary Level - Expenditures Per Pupil							
51 Personnel Services - Compensation	7,446	7,446	23,613	9,286	6,638	59,205	8,966
52 Personnel Services - Employee Benefits	2,308	2,308	9,234	3,369	964	36,040	3,637
53 Purchased Professional & Technical Services	435	287	1,685	486	226	8,966	505
54 Purchased Property Services	250	100	867	275	31	3,599	401
55 Other Purchased Services	1,981	1,110	7,031	1,849	177	7,031	1,961
56 Supplies	367	367	2,242	571	275	4,542	542
57 Property	121	50	1,032	242	0	3,497	260
58 Debt Service and Miscellaneous	35	10	54	26	0	574	30
59 Other Items	0	0	0	0	0	0	0
Total	**12,943**	**12,943**	**41,212**	**16,103**	**12,621**	**109,443**	**16,303**
OBJECT Intermediate Level - Expenditures in $							
511 Salaries Expenses	33,054,203	2,324,000	42,244,000	19,650,000	175,000	185,935,000	19,955,000
512 Overtime Expense	33,031	(54,000)	189,000	48,000	(54,000)	553,000	84,000
513 Additional Compensation	307,867	41,000	601,000	230,000	1,000	7,404,000	402,000
514 Stipends	133,971	0	632,000	173,000	2,000	959,000	214,000
521 Health/Medical Benefits	4,275,668	480,000	6,768,000	3,436,000	12,000	42,167,000	3,992,000
522 OPEB and Retirement Payments	5,194,556	297,000	6,651,000	2,972,000	20,000	30,589,000	3,153,000
523 FICA and Medicare	782,087	62,000	2,600,000	727,000	18,000	14,355,000	1,061,000
524 Voluntary Savings Contributions	0	0	33,000	2,000	(9,000)	323,000	45,000
525 Unemployment Compensation	47,400	0	128,000	31,000	1,000	371,000	46,000

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
527 Workers Compensation	91,809	13,000	261,000	118,000	2,000	2,938,000	168,000
529 Other Employee Benefits	2,340	0	33,000	8,000	1,000	4,501,000	142,000
531 Official/Administrative Services	156,007	0	157,000	12,000	(1,000)	357,000	48,000
532 Professional Educational Services	1,022,869	58,000	1,023,000	477,000	15,000	9,691,000	579,000
533 Professional Employee Training & Development Services	157,329	8,000	295,000	94,000	1,000	2,166,000	135,000
534 Other Professional Services	384,392	47,000	1,109,000	312,000	2,000	1,497,000	297,000
535 Technical Services	206,218	8,000	587,000	138,000	2,000	1,026,000	130,000
537 Other Services Purchased	30,889	2,000	56,000	21,000	1,000	223,000	26,000
542 Cleaning and Disposal Services	17,856	6,000	1,536,000	147,000	2,000	20,455,000	469,000
543 Repairs and Maintenance Services	183,909	18,000	620,000	213,000	5,000	1,411,000	230,000
544 Utility Services	188,282	9,000	190,000	100,000	2,000	1,925,000	133,000
545 Construction Services	0	0	0	0	0	0	0
546 Rentals	28,694	2,000	186,000	70,000	1,000	426,000	74,000
549 Other Property Services Purchased	707,086	1,000	708,000	67,000	1,000	801,000	63,000
551 Student Transportation Services	2,892,870	15,000	3,824,000	1,443,000	5,000	13,394,000	1,446,000
552 Insurance (Other than Employee Benefits)	170,817	10,000	367,000	142,000	3,000	744,000	126,000
554 Advertising	16,186	1,000	17,000	6,000	1,000	47,000	8,000
555 Printing and Binding	2,128	0	134,000	13,000	1,000	153,000	17,000
556 Tuition	3,847,773	1,000	3,901,000	1,804,000	1,000	29,171,000	2,957,000
557 Food Service Management	1,938,190	(1,000)	1,939,000	575,000	(1,000)	14,542,000	1,100,000
558 Travel and Training	53,619	2,000	54,000	22,000	1,000	293,000	24,000
561 General Supplies	487,824	35,000	720,000	310,000	15,000	3,352,000	323,000
562 Facilities/Energy/Transportation Maintenance	1,108,819	102,000	1,509,000	767,000	1,000	5,454,000	788,000
563 Food Service	0	0	425,000	38,000	1,000	583,000	165,000

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
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District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
564 Books and Periodicals	36,865	3,000	248,000	96,000	1,000	1,548,000	118,000
565 Supplies - Technology Related	17,570	0	155,000	27,000	1,000	155,000	29,000
571 Land and Land Improvements	0	0	0	0	0	0	0
572 Buildings	0	0	0	0	0	0	0
573 Vehicles/Equipment/Technology Software	545,599	68,000	1,813,000	523,000	3,000	7,405,000	608,000
574 Infrastructure	0	0	0	0	0	0	0
581 Dues and Fees	74,042	3,000	87,000	44,000	1,000	308,000	48,000
582 Judgments Against the School District	2,212	(1,000)	118,000	8,000	(1,000)	312,000	51,000
583 Debt-Related Expenditures/Expenses	80,505	0	81,000	4,000	1,000	81,000	36,000
584 Property Taxes	0	0	0	0	1,000	58,000	15,000
589 Miscellaneous Expenditures	492	(3,000)	34,000	2,000	(3,000)	96,000	10,000
592 Payments to Escrow Agents for Defeasance of Debt	0	0	0	0	0	0	0
594 Loss on the Sale of Capital Assets	0	0	0	0	0	0	0
595 Special Items	0	0	0	0	0	0	0
596 Extraordinary Items (per GAAP)	0	0	0	0	0	0	0
Total	**58,281,973**	**3,557,000**	**82,033,000**	**34,870,000**	**232,000**	**407,769,000**	**39,315,000**

OBJECT Intermediate Level - Expenditures in %							
511 Salaries Expenses	57%			55%			53%
512 Overtime Expense	0%			0%			0%
513 Additional Compensation	1%			1%			1%

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland							
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Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22	
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86	
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09	

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
514 Stipends	0%			0%			0%
521 Health/Medical Benefits	7%			10%			10%
522 OPEB and Retirement Payments	9%			8%			7%
523 FICA and Medicare	1%			2%			3%
524 Voluntary Savings Contributions	0%			0%			0%
525 Unemployment Compensation	0%			0%			0%
527 Workers Compensation	0%			0%			0%
529 Other Employee Benefits	0%			0%			0%
531 Official/Administrative Services	0%			0%			0%
532 Professional Educational Services	2%			1%			2%
533 Professional Employee Training & Development Services	0%			0%			1%
534 Other Professional Services	1%			1%			2%
535 Technical Services	0%			0%			1%
537 Other Services Purchased	0%			0%			0%
542 Cleaning and Disposal Services	0%			0%			1%
543 Repairs and Maintenance Services	0%			1%			1%
544 Utility Services	0%			0%			1%
545 Construction Services	0%			0%			0%
546 Rentals	0%			0%			0%
549 Other Property Services Purchased	1%			0%			0%
551 Student Transportation Services	5%			4%			4%
552 Insurance (Other than Employee Benefits)	0%			0%			0%
554 Advertising	0%			0%			0%

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
555 Printing and Binding	0%			0%			0%
556 Tuition	7%			6%			4%
557 Food Service Management	3%			2%			1%
558 Travel and Training	0%			0%			0%
561 General Supplies	1%			1%			1%
562 Facilities/Energy/Transportation Maintenance	2%			2%			2%
563 Food Service	0%			0%			0%
564 Books and Periodicals	0%			0%			0%
565 Supplies - Technology Related	0%			0%			0%
571 Land and Land Improvements	0%			0%			0%
572 Buildings	0%			0%			0%
573 Vehicles/Equipment/Technology Software	1%			2%			2%
574 Infrastructure	0%			0%			0%
581 Dues and Fees	0%			0%			0%
582 Judgments Against the School District	0%			0%			0%
583 Debt-Related Expenditures/Expenses	0%			0%			0%
584 Property Taxes	0%			0%			0%
589 Miscellaneous Expenditures	0%			0%			0%
592 Payments to Escrow Agents for Defeasance of Debt	0%			0%			0%
594 Loss on the Sale of Capital Assets	0%			0%			0%

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
595 Special Items	0%			0%			0%
596 Extraordinary Items (per GAAP)	0%			0%			0%
Total	**100%**			**100%**			**100%**

OBJECT Intermediate Level - Expenditures Per Pupil							
511 Salaries Expenses	7,341	7,341	22,711	9,078	6,459	57,116	8,693
512 Overtime Expense	7	(23)	83	22	(23)	772	25
513 Additional Compensation	68	41	383	106	0	2,118	169
514 Stipends	30	0	515	80	0	1,098	79
521 Health/Medical Benefits	950	950	4,730	1,587	322	14,370	1,739
522 OPEB and Retirement Payments	1,154	1,066	2,556	1,373	0	13,766	1,306
523 FICA and Medicare	174	174	1,806	336	174	5,247	462
524 Voluntary Savings Contributions	0	0	14	1	(0)	275	5
525 Unemployment Compensation	11	0	80	14	0	457	19
527 Workers Compensation	20	20	125	54	0	2,658	72
529 Other Employee Benefits	1	0	26	4	0	194	35
531 Official/Administrative Services	35	0	176	5	0	824	8
532 Professional Educational Services	227	37	1,029	220	0	2,618	244
533 Professional Employee Training & Development Services	35	16	191	43	0	1,253	57
534 Other Professional Services	85	56	462	144	56	5,806	129
535 Technical Services	46	3	249	63	0	773	55
537 Other Services Purchased	7	3	27	10	2	356	11

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
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District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
542 Cleaning and Disposal Services	4	3	388	68	0	903	191
543 Repairs and Maintenance Services	41	38	542	98	0	1,081	97
544 Utility Services	42	24	147	46	11	1,365	58
545 Construction Services	0	0	0	0	0	0	0
546 Rentals	6	1	126	32	0	1,027	31
549 Other Property Services Purchased	157	0	157	31	0	687	24
551 Student Transportation Services	642	11	1,708	666	0	1,708	619
552 Insurance (Other than Employee Benefits)	38	38	117	65	13	691	54
554 Advertising	4	1	24	3	0	286	3
555 Printing and Binding	0	0	57	6	0	57	6
556 Tuition	855	1	5,418	833	0	5,418	908
557 Food Service Management	430	(0)	635	266	(0)	851	361
558 Travel and Training	12	2	205	10	0	350	9
561 General Supplies	108	93	298	143	84	1,553	141
Maintenance	246	231	1,652	354	0	3,209	321
563 Food Service	0	0	181	17	0	359	19
564 Books and Periodicals	8	8	266	44	0	641	51
565 Supplies - Technology Related	4	0	66	12	0	439	11
571 Land and Land Improvements	0	0	0	0	0	0	0
572 Buildings	0	0	0	0	0	0	0

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
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District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
573 Vehicles/Equipment/Technology Software	121	50	1,032	242	0	3,497	260
574 Infrastructure	0	0	0	0	0	0	0
581 Dues and Fees	16	10	74	20	0	526	20
582 Judgments Against the School District	0	(0)	30	4	(0)	60	5
583 Debt-Related Expenditures/Expenses	18	0	18	2	0	58	1
584 Property Taxes	0	0	0	0	0	419	1
589 Miscellaneous Expenditures	0	(22)	13	1	(22)	455	2
592 Payments to Escrow Agents for Defeasance of Debt	0	0	0	0	0	0	0
594 Loss on the Sale of Capital Assets	0	0	0	0	0	0	0
595 Special Items	0	0	0	0	0	0	0
596 Extraordinary Items (per GAAP)	0	0	0	0	0	0	0
Total	**12,943**	**12,943**	**41,212**	**16,103**	**12,621**	**109,443**	**16,303**

OBJECT Detail Level - Expenditures in $							
51110 Regular Salaries	31,755,439	2,241,000	39,982,000	18,877,000	175,000	166,526,000	19,035,000
51111 Sick Leave	0	0	284,000	19,000	1,000	8,273,000	1,261,000
51112 Vacation	0	0	137,000	7,000	1,000	1,840,000	374,000
51113 Professional Days	535,650	0	854,000	199,000	9,000	854,000	189,000
51114 Holiday	0	0	259,000	13,000	1,000	259,000	133,000
51115 Salaries - Substitutes	501,886	22,000	898,000	385,000	3,000	7,859,000	506,000
51131 Differential Pay	0	0	0	0	13,000	26,000	19,000
Systemwide Supervisors	88,058	0	644,000	129,000	3,000	1,746,000	250,000
51133 Longevity (Non-Certified Only)	65,628	0	206,000	20,000	9,000	665,000	125,000

FY 2015 - UCOA SEGMENT DATA ANALYSIS

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Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
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Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
51134 Sabbatical	48,513	0	49,000	3,000	(15,000)	77,000	37,000
51135 Retroactive Salary	0	0	0	0	11,000	30,000	21,000
51140 Academic Fellowships	59,029	0	60,000	3,000	60,000	72,000	66,000
51201 Regular Overtime	33,031	(54,000)	159,000	42,000	(54,000)	526,000	76,000
51202 Snow Removal Overtime	0	0	31,000	3,000	2,000	53,000	19,000
51203 Event Coverage Overtime	0	0	32,000	4,000	(1,000)	69,000	26,000
51302 Professional Development - School	0	0	42,000	9,000	1,000	484,000	35,000
51303 Professional Development - District	18,718	0	36,000	11,000	1,000	687,000	78,000
51304 Trainer Expense	0	0	21,000	2,000	1,000	58,000	9,000
51306 Vacation Payoff	6,096	0	27,000	4,000	1,000	280,000	39,000
51307 Injured Employees	0	0	0	0	269,000	269,000	269,000
51308 After School Programs	10,901	0	94,000	14,000	1,000	1,273,000	88,000
51309 Tutoring	22,393	0	33,000	8,000	1,000	138,000	20,000
51311 Curriculum Work	10,600	0	101,000	17,000	(1,000)	101,000	25,000
51322 Severance	20,041	0	82,000	14,000	1,000	190,000	59,000
51323 Detention Coverage	28,726	0	29,000	4,000	1,000	38,000	11,000
51324 AM/PM Supervision	0	0	2,000	1,000	2,000	125,000	44,000
51325 Breakfast Supervision	0	0	0	0	1,000	189,000	65,000
51326 Teacher Support Team Payments	0	0	50,000	5,000	2,000	70,000	22,000
51327 Other Additional Compensation	1,008	0	210,000	18,000	1,000	232,000	52,000
51328 Early Retirement Incentive Payments	0	0	160,000	9,000	13,000	160,000	64,000
51331 Sick Leave Bonus	0	0	43,000	3,000	2,000	1,006,000	106,000
51332 Sick Payoff - Non Severance	12,780	0	130,000	20,000	1,000	130,000	34,000

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
51335 Performance Based Compensation	0	0	43,000	5,000	2,000	228,000	48,000
51336 Class Overage/Weighting	18,507	0	19,000	2,000	1,000	327,000	65,000
51338 Summer Pay	125,669	0	234,000	84,000	3,000	972,000	123,000
51339 Class Coverage	32,430	0	55,000	10,000	1,000	1,536,000	90,000
51401 Stipend - Other	40,421	0	273,000	57,000	2,000	404,000	81,000
Directors	0	0	54,000	10,000	3,000	54,000	15,000
Advisors	86,060	0	319,000	99,000	11,000	874,000	162,000
51405 Stipend - Instructional Coaches	50	(1,000)	1,000	(1,000)	(1,000)	175,000	55,000
51406 Stipend - Athletic Event Officials/Personnel	7,440	0	77,000	6,000	1,000	77,000	14,000
51407 Stipend - Mentors	0	0	23,000	3,000	1,000	36,000	11,000
52101 Health and Medical Premiums	0	0	5,239,000	668,000	6,000	15,003,000	1,542,000
52102 Life	109,572	3,000	267,000	57,000	1,000	479,000	71,000
52103 Dental	452,759	0	566,000	123,000	(2,000)	3,006,000	212,000
52104 Vision	0	0	3,000	1,000	1,000	13,000	5,000
52105 Disability	0	0	37,000	4,000	1,000	165,000	23,000
52106 Other Insurance	0	0	10,000	1,000	3,000	20,000	11,000
52107 Death Benefit	0	0	6,000	1,000	6,000	15,000	11,000
52108 Wellness Program	0	0	3,000	1,000	3,000	510,000	132,000
52109 Medical Buyback Payments	122,429	0	540,000	112,000	2,000	719,000	125,000
52111 Legal Benefits	0	0	25,000	2,000	6,000	25,000	15,000
52112 Uniform Allowance	0	0	1,000	1,000	1,000	1,000	1,000
52121 Health and Medical - Self Insured / Active	3,590,908	0	5,954,000	2,245,000	211,000	31,941,000	4,731,000
52122 Health and Medical - Retirees	0	(14,000)	774,000	119,000	(14,000)	6,214,000	674,000
52123 Dental Buyback Payments	0	0	19,000	4,000	1,000	30,000	10,000
52124 Dental - Self Insured / Active	0	0	352,000	104,000	1,000	1,183,000	293,000
52125 Dental - Retirees	0	(2,000)	30,000	3,000	(21,000)	310,000	35,000
52201 Current Benefits	0	(1,000)	40,000	2,000	(1,000)	40,000	14,000

FY 2015 - UCOA SEGMENT DATA ANALYSIS

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Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
52202 Future Benefits	0	0	679,000	57,000	23,000	679,000	201,000
52203 Teacher/Administrative Pension - ERSRI (Defined Benefit)	3,780,165	246,000	4,931,000	2,167,000	19,000	20,882,000	2,364,000
52204 Private Pension Payment	0	0	1,260,000	170,000	3,000	1,933,000	583,000
52205 Certified Contributions - State Schools Only	0	0	0	0	854,000	1,944,000	1,399,000
52206 Non-Certified Contributions - State Schools Only	0	0	0	0	84,000	84,000	84,000
52207 Survivor Benefits - ERSRI	40,982	0	44,000	16,000	1,000	97,000	25,000
52208 MERS Pension (Defined Benefit)	610,316	0	821,000	181,000	2,000	8,930,000	654,000
52213 Teacher/Administrative Pension - ERSRI (Defined Contribution)	720,532	12,000	943,000	354,000	1,000	3,361,000	332,000
52214 Private Pension Payment - Defined Contribution	0	0	0	0	0	0	0
52218 MERS Pension (Defined Contribution)	42,560	0	254,000	29,000	3,000	254,000	43,000
52301 FICA	328,766	30,000	2,488,000	468,000	5,000	11,564,000	779,000
52302 Medicare	453,321	0	607,000	260,000	4,000	2,792,000	292,000
52401 403b Contributions	0	0	33,000	2,000	(9,000)	64,000	26,000
52402 401k Contributions	0	0	0	0	1,000	323,000	77,000
52501 Unemployment Insurance	47,400	0	128,000	31,000	1,000	371,000	46,000
52710 Workers Compensation Premium	91,809	0	234,000	103,000	2,000	969,000	119,000
52720 Workers Compensation (Self Insured)	0	0	261,000	15,000	10,000	2,145,000	525,000
52730 Workers Compensation Medical (Self Insured)	0	0	0	0	1,000	793,000	397,000
52901 Cafeteria Plan Fees	0	0	15,000	2,000	1,000	16,000	8,000
52902 Employee Assistance Programs	0	0	11,000	1,000	1,000	38,000	15,000

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
52903 Tuition Reimbursement - Taxable	0	0	5,000	1,000	3,000	19,000	9,000
52910 Auto Allowance	0	0	13,000	3,000	2,000	83,000	14,000
52915 Union Benefits and Pension	0	0	0	0	3,000	4,368,000	2,185,000
52916 Housing Allowance	0	0	0	0	0	0	0
52917 Tuition Reimbursement - Non Taxable	2,340	0	23,000	4,000	1,000	58,000	9,000
53101 Administrative Support	156,007	0	157,000	12,000	(1,000)	357,000	57,000
53102 Temporary Clerical Support	0	0	13,000	1,000	1,000	22,000	7,000
53201 Diagnosticians	0	0	24,000	2,000	1,000	61,000	23,000
53202 Speech Therapists	21,011	0	62,000	12,000	(1,000)	324,000	53,000
53203 Occupational Therapists	321,484	0	322,000	61,000	1,000	322,000	73,000
53204 Therapists	0	0	420,000	33,000	1,000	420,000	46,000
53205 Psychologists	180,438	0	181,000	22,000	1,000	380,000	45,000
53206 Audiologists	0	(70,000)	31,000	(2,000)	(70,000)	54,000	6,000
53207 Interpreters and Translators	3,660	0	74,000	4,000	1,000	74,000	8,000
53208 Orientation and Mobility Specialists	24,035	0	120,000	22,000	2,000	147,000	45,000
53209 Bus Assistants/Monitors	0	0	541,000	60,000	18,000	541,000	222,000
53210 Performing Arts	0	0	10,000	2,000	1,000	25,000	7,000
53211 Physical Therapists	66,025	0	101,000	30,000	2,000	158,000	40,000
53212 Payment for Services - Volunteers	15,000	0	30,000	3,000	1,000	66,000	22,000
53213 Evaluations	58,401	0	60,000	19,000	(2,000)	289,000	27,000
53214 Mentoring	27,275	0	65,000	15,000	1,000	141,000	26,000
53215 GED Testing	0	0	0	0	0	0	0
53216 Tutoring Services	723	0	57,000	12,000	1,000	239,000	21,000
53217 Parents as Teachers	0	0	2,000	1,000	2,000	2,000	2,000

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
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District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
53218 Student Assistance	112,706	0	408,000	80,000	1,000	871,000	95,000
53219 Social Workers	0	0	2,000	1,000	2,000	57,000	24,000
53220 Other Purchased Professional Educational Services	1,718	1,000	371,000	53,000	1,000	6,911,000	226,000
53221 Virtual Classrooms	14,400	0	24,000	7,000	2,000	50,000	17,000
53222 Web-based Supplemental Instructional Programs	175,994	0	176,000	33,000	1,000	1,092,000	68,000
53223 Instructional Teachers	0	0	55,000	4,000	1,000	111,000	27,000
53224 Personal-Care Attendants	0	0	78,000	14,000	3,000	658,000	106,000
53301 Professional Development and Training Services	77,553	1,000	217,000	60,000	1,000	1,576,000	97,000
53302 Curriculum Development	2,960	0	78,000	8,000	1,000	276,000	23,000
53303 Conferences / Workshops	76,816	1,000	77,000	27,000	1,000	315,000	31,000
53401 Auditing/Actuarial Services	21,442	0	63,000	18,000	1,000	68,000	24,000
53402 Legal Services	180,488	5,000	337,000	71,000	2,000	337,000	65,000
53403 Health Service Providers - For Students	0	0	16,000	2,000	1,000	508,000	46,000
53404 Compliance	0	0	25,000	2,000	1,000	25,000	5,000
53405 Private Pension Advisors	0	0	4,000	1,000	1,000	25,000	7,000
53406 Other Services	146,200	1,000	855,000	116,000	1,000	855,000	105,000
53407 Bond Raising Contractors	0	0	0	0	0	0	0
53408 Board Elections	0	0	0	0	2,000	5,000	4,000
53409 Negotiations/Arbitration	0	0	18,000	2,000	1,000	90,000	13,000
53410 Police and Fire Details	0	0	99,000	12,000	1,000	118,000	17,000
53411 Physicians	4,200	0	27,000	5,000	1,000	31,000	7,000
53412 Dentists	943	0	8,000	3,000	1,000	65,000	5,000
53413 Crossing Guards	0	0	0	0	40,000	40,000	40,000
53414 Medicaid Claims Provider	18,290	0	55,000	16,000	1,000	200,000	24,000

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
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District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
53415 Optometrists	0	0	11,000	1,000	2,000	11,000	7,000
53416 Officials/Referees	2,250	0	53,000	25,000	1,000	152,000	32,000
53417 Contracted Nursing Services	10,578	0	182,000	46,000	1,000	406,000	74,000
53501 Data Processing Services	0	0	175,000	22,000	1,000	716,000	42,000
53502 Other Technical Services	182,302	2,000	404,000	103,000	2,000	627,000	98,000
53503 Testing	23,917	0	71,000	14,000	1,000	127,000	15,000
53701 Other Charges	6,291	0	31,000	4,000	1,000	61,000	10,000
53703 Accreditation	0	0	14,000	1,000	1,000	14,000	4,000
53705 Shipping and Postage	11,969	2,000	33,000	12,000	1,000	126,000	13,000
53706 Catering/Food Reimbursement	12,630	0	18,000	5,000	1,000	94,000	10,000
54201 Rubbish Disposal Services	17,856	0	74,000	24,000	1,000	291,000	26,000
54202 Snow Plowing Services	0	0	93,000	21,000	1,000	826,000	48,000
54203 Custodial Services	0	0	1,389,000	76,000	1,000	19,198,000	1,010,000
54204 Groundskeeping Services	0	0	161,000	24,000	1,000	161,000	33,000
54205 Rodent and Pest Control Services	0	0	8,000	3,000	1,000	51,000	5,000
54206 Cleaning Services	0	0	13,000	2,000	1,000	54,000	9,000
54207 Temporary Custodial Support	0	0	0	0	18,000	18,000	18,000
54310 Non-Technology-Related Maintenance and Repairs	8,841	0	517,000	39,000	1,000	517,000	48,000
54311 Maintenance and Repairs - Fixtures and Equipment; Service Contracts and Agreements	138,083	1,000	231,000	46,000	1,000	231,000	43,000
54312 Maintenance and Repairs - General; Service Contracts and Agreements	5,715	0	189,000	53,000	1,000	754,000	83,000

FY 2015 - UCOA SEGMENT DATA ANALYSIS

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District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
54313 Maintenance and Repairs - Non-Student Transportation Vehicles; Service Contracts and Agreements	7,813	0	21,000	6,000	1,000	56,000	13,000
54314 Maintenance and Repairs - Student Transportation Vehicles; Service Contracts and Agreements	0	0	10,000	1,000	1,000	484,000	49,000
54320 Maintenance and Repairs - Technology-Related Hardware; Service Contracts and Agreements	23,457	0	48,000	13,000	1,000	489,000	27,000
54321 Maintenance and Repairs - Electrical; Service Contracts and Agreements	0	0	54,000	10,000	1,000	261,000	21,000
54322 Maintenance and Repairs - HVAC; Service Contracts and Agreements	0	0	150,000	37,000	1,000	150,000	51,000
54323 Maintenance and Repairs - Glass; Service Contracts and Agreements	0	0	4,000	1,000	1,000	10,000	3,000
54324 Maintenance and Repairs - Plumbing; Service Contracts and Agreements	0	0	88,000	11,000	1,000	88,000	11,000
54325 Maintenance and Repairs - Vandalism; Service Contracts and Agreements	0	0	2,000	1,000	1,000	6,000	2,000
54402 Water	35,496	0	69,000	27,000	1,000	258,000	34,000
54403 Telephone	54,897	4,000	99,000	29,000	1,000	370,000	30,000
54404 Energy Management Services	0	0	42,000	4,000	2,000	283,000	42,000
54405 Sewage/Cesspool	54,615	0	55,000	18,000	1,000	476,000	43,000
54406 Wireless Communications	0	0	19,000	5,000	1,000	706,000	35,000

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Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
54407 Internet Connectivity	43,274	0	81,000	19,000	1,000	526,000	29,000
54501 School and District Construction	0	0	0	0	0	0	0
54601 Renting Land and Buildings	0	0	47,000	7,000	1,000	141,000	32,000
54602 Rental of Equipment and Vehicles	5,413	0	156,000	43,000	1,000	382,000	48,000
54603 Rentals of Computers and Related Equipment	0	0	136,000	10,000	1,000	365,000	63,000
54604 Graduation Rentals	7,861	0	17,000	4,000	1,000	30,000	7,000
54605 Ice Rink Rental	15,420	0	32,000	7,000	1,000	46,000	16,000
54606 Pool Rental	0	0	10,000	2,000	1,000	10,000	5,000
54607 Golf Course Rental	0	0	2,000	1,000	1,000	2,000	2,000
54608 Uniform Rental	0	0	3,000	1,000	3,000	3,000	3,000
54901 Other Purchased Property Services	662,450	0	663,000	37,000	1,000	663,000	41,000
54902 Alarm and Fire Safety Services	44,636	1,000	120,000	31,000	1,000	757,000	43,000
54903 Moving and Rigging	0	0	1,000	1,000	1,000	53,000	17,000
54904 Vehicle Registration (Non-student transportation vehicles)	0	0	1,000	1,000	1,000	1,000	1,000
55110 Student Transportation Purchased from another School District, Individuals, and Public Carriers within the State	0	0	34,000	6,000	1,000	2,484,000	198,000
55111 Transportation Contractors	2,892,870	0	3,824,000	1,438,000	1,000	13,394,000	1,457,000

FY 2015 - UCOA SEGMENT DATA ANALYSIS

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Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
55120 Student Transportation Purchased from another School District outside the State	0	0	0	0	0	0	0
55121 Vehicle Registration (Student transportation vehicles)	0	0	3,000	1,000	1,000	3,000	1,000
55201 Property and Liability Insurance	170,817	9,000	328,000	130,000	3,000	608,000	110,000
55202 Theft Insurance	0	0	0	0	1,000	1,000	1,000
55203 Fire Insurance	0	0	60,000	6,000	52,000	146,000	86,000
55204 Student Accident Insurance	0	0	2,000	1,000	(1,000)	9,000	4,000
55205 Flood Insurance	0	0	0	0	26,000	26,000	26,000
55206 Fleet/Vehicle Insurance	0	0	41,000	5,000	3,000	93,000	28,000
55207 Errors and Omissions Insurance (Directors and Officers)	0	0	42,000	3,000	2,000	88,000	14,000
55401 Advertising Costs	16,186	1,000	17,000	6,000	1,000	47,000	8,000
55501 Printing	2,128	0	31,000	7,000	1,000	153,000	12,000
55502 Binding	0	0	3,000	1,000	1,000	3,000	2,000
55503 Document Copying	0	0	125,000	7,000	1,000	125,000	30,000
55610 Tuition to Other School Districts within the State	244,884	0	2,118,000	387,000	1,000	2,118,000	474,000
55620 Tuition to Other School Districts outside the State	0	0	0	0	149,000	149,000	149,000
55630 Tuition to Private Sources	1,001,433	0	2,210,000	869,000	5,000	15,002,000	1,663,000
55640 Tuition to Education Service Agencies within the State	124,479	0	561,000	135,000	2,000	1,787,000	303,000
55650 Tuition to Education Service Agencies outside the State	0	0	287,000	14,000	281,000	676,000	415,000
55660 Tuition to Charter Schools	2,476,976	0	2,477,000	401,000	6,000	12,289,000	1,029,000

FY 2015 - UCOA SEGMENT DATA ANALYSIS

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Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
55680 Tuition to School Districts for Voucher Payments	0	0	0	0	0	0	0
55690 Tuition - Other	0	0	0	0	0	0	0
55701 Food Service Contractors	1,938,190	0	1,939,000	575,000	11,000	14,498,000	1,232,000
55702 Soda Subsidy	0	0	0	0	3,000	3,000	3,000
55703 Armored Car Service	0	0	0	0	45,000	45,000	45,000
55704 Food Storage Fees	0	(3,000)	0	(1,000)	(3,000)	(3,000)	(3,000)
55705 Inspection Services	0	0	3,000	1,000	1,000	6,000	2,000
55801 Board Travel	0	0	2,000	1,000	1,000	4,000	2,000
55802 Board Training	0	0	14,000	1,000	1,000	14,000	3,000
55803 Employee Travel - Non-Teachers	35,127	0	36,000	11,000	1,000	36,000	8,000
55806 Bus Driver In-Service Training	0	0	0	0	0	0	0
55807 Student Travel	12,420	0	13,000	2,000	1,000	245,000	17,000
55808 Parent Travel	0	0	0	0	1,000	3,000	2,000
55809 Employee Travel - Teachers	6,072	0	21,000	7,000	1,000	31,000	8,000
55810 Travel - Other	0	0	24,000	3,000	1,000	63,000	8,000
55910 Services Purchased from another School District or Education Service Agency within the State	0	0	0	0	0	0	0
55920 Contracts - Interagency	0	0	0	0	0	0	0
55930 Other Contract Services - Interagency	0	0	0	0	0	0	0
55950 Services Purchased from another School District or Education Service Agency outside the State	0	0	0	0	0	0	0

FY 2015 - UCOA SEGMENT DATA ANALYSIS

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District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
56101 General Supplies and Materials	441,872	31,000	646,000	276,000	10,000	3,196,000	293,000
56112 Uniform/Wearing Apparel Supplies	5,331	0	12,000	3,000	(1,000)	24,000	5,000
56113 Graduation Supplies	5,303	0	19,000	5,000	1,000	29,000	6,000
56115 Medical Supplies	10,620	0	16,000	6,000	1,000	42,000	7,000
56116 Athletic Supplies	24,699	0	64,000	20,000	2,000	76,000	23,000
56117 Honors/Awards Supplies	0	0	11,000	3,000	1,000	54,000	6,000
56201 Natural Gas	509,570	0	510,000	170,000	5,000	2,246,000	265,000
56202 Gasoline	14,210	0	215,000	29,000	1,000	464,000	40,000
56203 Diesel Fuel	33,797	0	212,000	26,000	1,000	362,000	59,000
56204 Propane	0	0	103,000	14,000	1,000	103,000	14,000
56207 Vehicle Maintenance Supplies/Parts	0	0	100,000	18,000	1,000	440,000	36,000
56208 Bottled Gas	0	0	0	0	1,000	1,000	1,000
56209 Fuel Oil	0	0	314,000	81,000	1,000	807,000	139,000
56210 Coal	0	0	0	0	0	0	0
56211 Other Supplies	0	0	98,000	17,000	1,000	98,000	25,000
56213 Glass	0	0	3,000	1,000	1,000	20,000	3,000
56214 Paint	14	0	20,000	6,000	1,000	20,000	8,000
56215 Electricity	551,109	36,000	657,000	336,000	10,000	2,730,000	356,000
56216 Lumber and Hardware	0	0	41,000	8,000	1,000	134,000	23,000
56217 Plumbing and Heating Supplies	0	0	71,000	10,000	1,000	164,000	28,000
56218 Electrical Supplies	0	0	26,000	5,000	1,000	85,000	14,000
56219 Custodial Supplies	0	0	118,000	50,000	1,000	234,000	55,000
56220 Materials for Snow and Ice Removal	0	0	5,000	1,000	1,000	18,000	6,000
56221 Lamps and Lights	120	0	21,000	3,000	1,000	21,000	5,000
56301 Food - Food Service Program	0	0	235,000	13,000	2,000	580,000	180,000

FY 2015 - UCOA SEGMENT DATA ANALYSIS

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Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
56302 Non-Food - Food Service Program	0	0	425,000	23,000	1,000	425,000	50,000
56304 Uniform/Wearing Apparel - Food	0	0	0	0	0	0	0
56305 Milk - Food Service Program	0	0	58,000	3,000	3,000	58,000	31,000
56401 Textbooks	18,919	0	227,000	66,000	1,000	1,332,000	95,000
56402 Library Books	13,770	0	37,000	13,000	(1,000)	70,000	17,000
56403 Reference Books	0	0	18,000	3,000	1,000	36,000	8,000
56404 Subscriptions and Periodicals	1,528	0	22,000	7,000	1,000	49,000	7,000
56405 Book Repairs	0	0	1,000	1,000	1,000	3,000	1,000
56406 Textbooks - Non-Public	2,649	0	13,000	5,000	1,000	73,000	9,000
56407 Web-based Software or Databases - Library	0	0	29,000	4,000	1,000	29,000	10,000
56408 Other Textbooks	0	0	1,000	1,000	1,000	17,000	8,000
56409 Electronic Textbooks	0	0	17,000	1,000	1,000	119,000	24,000
56501 Technology-Related Supplies	17,570	0	155,000	27,000	1,000	155,000	29,000
57101 Land	0	0	0	0	0	0	0
57102 Land Improvements	0	0	0	0	0	0	0
57201 Buildings Purchase	0	0	0	0	0	0	0
57202 Building Improvements	0	0	0	0	0	0	0
57301 Vehicles	22,988	0	44,000	8,000	1,000	189,000	51,000
57303 Buses	0	0	29,000	2,000	2,000	491,000	174,000
57305 Equipment	123,659	4,000	293,000	89,000	1,000	712,000	100,000
57306 Furniture and Fixtures	30,243	0	84,000	23,000	1,000	355,000	39,000
57309 Technology-Related Hardware	368,709	3,000	1,513,000	332,000	1,000	6,551,000	419,000
57311 Technology Software	0	0	374,000	72,000	1,000	764,000	78,000
57313 Environmental Equipment	0	0	12,000	1,000	1,000	12,000	6,000
57401 Water Systems	0	0	0	0	0	0	0
57402 Sewer Systems	0	0	0	0	0	0	0

FY 2015 - UCOA SEGMENT DATA ANALYSIS

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Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
57403 Roads	0	0	0	0	0	0	0
57404 Bridges	0	0	0	0	0	0	0
57405 Other Long-term Infrastructure Assets	0	0	0	0	0	0	0
58101 Professional Organization Fees	74,042	1,000	75,000	23,000	1,000	198,000	23,000
58102 Other Dues and Fees	0	0	81,000	20,000	1,000	132,000	27,000
58103 Bank Fees	0	0	18,000	2,000	1,000	19,000	4,000
58104 License and Permit Fees	0	0	2,000	1,000	1,000	6,000	1,000
58105 PCORI Fees	0	0	0	0	0	0	0
58201 Tax Liability/Penalty	2,212	0	42,000	3,000	1,000	42,000	10,000
58206 Claims and Settlements	0	(1,000)	77,000	6,000	(1,000)	312,000	65,000
58310 Redemption of Principal	0	0	0	0	68,000	68,000	68,000
58311 Bond Principal Payment	0	0	0	0	0	0	0
58313 Special Revenue Bond Principal Payment	0	0	0	0	0	0	0
58315 Redemption of Principal - Non Debt Service Funds	8,113	0	9,000	1,000	9,000	9,000	9,000
58320 Interest	0	0	0	0	1,000	1,000	1,000
58322 Bond Interest Payment	0	0	0	0	0	0	0
58324 Special Revenue Bond Interest Payment	0	0	0	0	0	0	0
58325 Interest Payment - Non Debt Service Funds	72,392	0	73,000	4,000	31,000	73,000	52,000
58330 Amortization of Bond Issuance and Other Debt-Related Costs	0	0	0	0	0	0	0
58340 Amortization of Premium and Discount on Issuance of Bonds	0	0	0	0	0	0	0
58341 Bond Fees	0	0	0	0	0	0	0

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
58401 Real and Personal Property Taxes	0	0	0	0	1,000	58,000	15,000
58901 Other Miscellaneous Expenses	492	(3,000)	34,000	2,000	(3,000)	34,000	4,000
58902 Bad Debt Expense	0	0	1,000	1,000	1,000	96,000	33,000
59201 Debt Defeasance	0	0	0	0	0	0	0
59401 Loss on Sale	0	0	0	0	0	0	0
59501 Special Items - GASB 34	0	0	0	0	0	0	0
59601 Extraordinary Items	0	0	0	0	0	0	0
Total	**58,281,973**	**2,509,000**	**104,725,000**	**34,984,000**	**2,636,000**	**457,968,000**	**56,416,000**

OBJECT Detail Level - Expenditures in %						
51110 Regular Salaries	54.49%			53.29%		51.48%
51111 Sick Leave	0.00%			0.04%		0.06%
51112 Vacation	0.00%			0.01%		0.03%
51113 Professional Days	0.92%			0.55%		0.61%
51114 Holiday	0.00%			0.02%		0.01%
51115 Salaries - Substitutes	0.86%			1.07%		1.08%
51131 Differential Pay	0.00%			0.00%		0.00%
51132 Department Heads, House Leaders, and Systemwide Supervisors	0.15%			0.30%		0.15%
51133 Longevity (Non-Certified Only)	0.11%			0.05%		0.03%
51134 Sabbatical	0.08%			0.00%		0.01%
51135 Retroactive Salary	0.00%			0.00%		0.00%
51140 Academic Fellowships	0.10%			0.00%		0.00%
51201 Regular Overtime	0.06%			0.10%		0.09%
51202 Snow Removal Overtime	0.00%			0.01%		0.00%
51203 Event Coverage Overtime	0.00%			0.01%		0.01%
51302 Professional Development - School	0.00%			0.04%		0.08%

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
51303 Professional Development - District	0.03%			0.04%			0.04%
51304 Trainer Expense	0.00%			0.01%			0.01%
51306 Vacation Payoff	0.01%			0.01%			0.02%
51307 Injured Employees	0.00%			0.00%			0.00%
51308 After School Programs	0.02%			0.04%			0.25%
51309 Tutoring	0.04%			0.02%			0.07%
51311 Curriculum Work	0.02%			0.04%			0.21%
51322 Severance	0.03%			0.04%			0.04%
51323 Detention Coverage	0.05%			0.01%			0.00%
51324 AM/PM Supervision	0.00%			0.00%			0.02%
51325 Breakfast Supervision	0.00%			0.00%			0.00%
51326 Teacher Support Team Payments	0.00%			0.01%			0.01%
51327 Other Additional Compensation	0.00%			0.04%			0.08%
51328 Early Retirement Incentive Payments	0.00%			0.02%			0.01%
51331 Sick Leave Bonus	0.00%			0.01%			0.03%
51332 Sick Payoff - Non Severance	0.02%			0.10%			0.04%
51335 Performance Based Compensation	0.00%			0.01%			0.03%
51336 Class Overage/Weighting	0.03%			0.00%			0.02%
51338 Summer Pay	0.22%			0.25%			0.18%
51339 Class Coverage	0.06%			0.03%			0.06%
51401 Stipend - Other	0.07%			0.17%			0.28%
51403 Stipend - Athletic Directors/Extracurricular Directors	0.00%			0.03%			0.01%
51404 Stipend - Athletic Coaches/Extracurricular Advisors	0.15%			0.27%			0.18%
51405 Stipend - Instructional Coaches	0.00%			(0.00%)			0.01%

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
51406 Stipend - Athletic Event Officials/Personnel	0.01%			0.01%			0.01%
51407 Stipend - Mentors	0.00%			0.01%			0.01%
52101 Health and Medical Premiums	0.00%			2.46%			3.94%
52102 Life	0.19%			0.15%			0.14%
52103 Dental	0.78%			0.35%			0.39%
52104 Vision	0.00%			0.00%			0.01%
52105 Disability	0.00%			0.01%			0.03%
52106 Other Insurance	0.00%			0.00%			0.00%
52107 Death Benefit	0.00%			0.00%			0.00%
52108 Wellness Program	0.00%			0.00%			0.01%
52109 Medical Buyback Payments	0.21%			0.28%			0.29%
52111 Legal Benefits	0.00%			0.00%			0.00%
52112 Uniform Allowance	0.00%			0.00%			0.00%
52121 Health and Medical - Self Insured / Active	6.16%			6.07%			4.05%
52122 Health and Medical - Retirees	0.00%			0.47%			0.46%
52123 Dental Buyback Payments	0.00%			0.01%			0.01%
52124 Dental - Self Insured / Active	0.00%			0.28%			0.18%
52125 Dental - Retirees	0.00%			0.02%			0.01%
52201 Current Benefits	0.00%			0.00%			0.00%
52202 Future Benefits	0.00%			0.13%			0.06%
52203 Teacher/Administrative Pension - ERSRI (Defined Benefit)	6.49%			6.02%			5.01%
52204 Private Pension Payment	0.00%			0.42%			0.31%
52205 Certified Contributions - State Schools Only	0.00%			0.00%			0.39%
52206 Non-Certified Contributions - State Schools Only	0.00%			0.00%			0.01%

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52207 Survivor Benefits - ERSRI	0.07%			0.04%			0.02%
52208 MERS Pension (Defined Benefit)	1.05%			0.54%			0.46%
52213 Teacher/Administrative Pension - ERSRI (Defined Contribution)	1.24%			0.97%			0.71%
52214 Private Pension Payment - Defined Contribution	0.07%			0.00%			0.00%
52218 MERS Pension (Defined Contribution)	0.07%			0.09%			0.05%
52301 FICA	0.56%			1.33%			2.17%
52302 Medicare	0.78%			0.75%			0.81%
52401 403b Contributions	0.00%			0.00%			0.06%
52402 401k Contributions	0.00%			0.00%			0.08%
52501 Unemployment Insurance	0.08%			0.08%			0.37%
52710 Workers Compensation Premium	0.16%			0.30%			0.30%
52720 Workers Compensation (Self Insured)	0.00%			0.03%			0.06%
52730 Workers Compensation Medical (Self Insured)	0.00%			0.00%			0.00%
52901 Cafeteria Plan Fees	0.00%			0.00%			0.01%
52902 Employee Assistance Programs	0.00%			0.00%			0.00%
52903 Tuition Reimbursement - Taxable	0.00%			0.00%			0.01%
52910 Auto Allowance	0.00%			0.01%			0.01%
52915 Union Benefits and Pension	0.00%			0.00%			0.02%
52916 Housing Allowance	0.00%			0.00%			0.00%
52917 Tuition Reimbursement - Non Taxable	0.00%			0.01%			0.01%
53101 Administrative Support	0.27%			0.07%			0.17%

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
53102 Temporary Clerical Support	0.00%			0.00%			0.01%
53201 Diagnosticians	0.00%			0.01%			0.01%
53202 Speech Therapists	0.04%			0.03%			0.20%
53203 Occupational Therapists	0.55%			0.19%			0.18%
53204 Therapists	0.00%			0.07%			0.04%
53205 Psychologists	0.31%			0.04%			0.19%
53206 Audiologists	0.00%			(0.00%)			0.00%
53207 Interpreters and Translators	0.01%			0.01%			0.02%
53208 Orientation and Mobility Specialists	0.04%			0.07%			0.04%
53209 Bus Assistants/Monitors	0.00%			0.20%			0.09%
53210 Performing Arts	0.00%			0.00%			0.03%
53211 Physical Therapists	0.11%			0.11%			0.06%
53212 Payment for Services - Volunteers	0.03%			0.00%			0.00%
53213 Evaluations	0.10%			0.06%			0.06%
53214 Mentoring	0.05%			0.04%			0.04%
53215 GED Testing	0.00%			0.00%			0.00%
53216 Tutoring Services	0.00%			0.04%			0.03%
53217 Parents as Teachers	0.00%			0.00%			0.00%
53218 Student Assistance	0.19%			0.25%			0.12%
53219 Social Workers	0.00%			0.00%			0.02%
53220 Other Purchased Professional Educational Services	0.00%			0.16%			0.59%
53221 Virtual Classrooms	0.02%			0.03%			0.05%
53222 Web-based Supplemental Instructional Programs	0.30%			0.08%			0.07%
53223 Instructional Teachers	0.00%			0.02%			0.09%

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		MIN	MAX	AVG	MIN	MAX	AVG
53224 Personal Care Attendants	0.00%			0.04%			0.06%
53301 Professional Development and Training Services	0.13%			0.19%			0.41%
53302 Curriculum Development	0.01%			0.02%			0.14%
53303 Conferences / Workshops	0.13%			0.08%			0.10%
53401 Auditing/Actuarial Services	0.04%			0.09%			0.22%
53402 Legal Services	0.31%			0.20%			0.34%
53403 Health Service Providers - For Students	0.00%			0.01%			0.02%
53404 Compliance	0.00%			0.01%			0.01%
53405 Private Pension Advisors	0.00%			0.00%			0.00%
53406 Other Services	0.25%			0.33%			1.08%
53407 Bond Raising Contractors	0.00%			0.00%			0.00%
53408 Board Elections	0.00%			0.00%			0.00%
53409 Negotiations/Arbitration	0.00%			0.00%			0.01%
53410 Police and Fire Details	0.00%			0.03%			0.02%
53411 Physicians	0.01%			0.01%			0.01%
53412 Dentists	0.00%			0.01%			0.01%
53413 Crossing Guards	0.00%			0.00%			0.00%
53414 Medicaid Claims Provider	0.03%			0.04%			0.10%
53415 Optometrists	0.00%			0.00%			0.00%
53416 Officials/Referees	0.00%			0.07%			0.04%
53417 Contracted Nursing Services	0.02%			0.10%			0.11%
53501 Data Processing Services	0.00%			0.10%			0.17%
53502 Other Technical Services	0.31%			0.33%			0.43%
53503 Testing	0.04%			0.04%			0.03%
53701 Other Charges	0.01%			0.01%			0.01%

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		MIN	MAX	AVG	MIN	MAX	AVG
53703 Accreditation	0.00%			0.00%			0.00%
53705 Shipping and Postage	0.02%			0.03%			0.05%
53706 Catering/Food Reimbursement	0.02%			0.01%			0.09%
54201 Rubbish Disposal Services	0.03%			0.06%			0.08%
54202 Snow Plowing Services	0.00%			0.06%			0.09%
54203 Custodial Services	0.00%			0.13%			0.28%
54204 Groundskeeping Services	0.00%			0.05%			0.06%
54205 Rodent and Pest Control Services	0.00%			0.01%			0.01%
54206 Cleaning Services	0.00%			0.00%			0.07%
54207 Temporary Custodial Support	0.00%			0.00%			0.00%
54310 Non-Technology-Related Maintenance and Repairs	0.02%			0.09%			0.11%
54311 Maintenance and Repairs - Fixtures and Equipment; Service Contracts and Agreements	0.24%			0.14%			0.11%
54312 Maintenance and Repairs - General; Service Contracts and Agreements	0.01%			0.16%			0.33%
54313 Maintenance and Repairs - Non-Student Transportation Vehicles; Service Contracts and Agreements	0.01%			0.01%			0.01%
54314 Maintenance and Repairs - Student Transportation Vehicles; Service Contracts and Agreements	0.00%			0.00%			0.02%
54320 Maintenance and Repairs - Technology-Related Hardware; Service Contracts and Agreements	0.04%			0.04%			0.11%

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54321 Maintenance and Repairs - Electrical; Service Contracts and Agreements	0.00%			0.03%			0.05%
54322 Maintenance and Repairs - HVAC; Service Contracts and Agreements	0.00%			0.13%			0.12%
54323 Maintenance and Repairs - Glass; Service Contracts and Agreements	0.00%			0.00%			0.00%
54324 Maintenance and Repairs - Plumbing; Service Contracts and Agreements	0.00%			0.04%			0.03%
54325 Maintenance and Repairs - Vandalism; Service Contracts and Agreements	0.00%			0.00%			0.00%
54402 Water	0.06%			0.07%			0.09%
54403 Telephone	0.09%			0.09%			0.12%
54404 Energy Management Services	0.00%			0.01%			0.10%
54405 Sewage/Cesspool	0.09%			0.05%			0.06%
54406 Wireless Communications	0.00%			0.01%			0.10%
54407 Internet Connectivity	0.07%			0.07%			0.07%
54501 School and District Construction	0.00%			0.00%			0.00%
54601 Renting Land and Buildings	0.00%			0.02%			0.18%
54602 Rental of Equipment and Vehicles	0.01%			0.14%			0.18%
54603 Rentals of Computers and Related Equipment	0.00%			0.03%			0.04%
54604 Graduation Rentals	0.01%			0.01%			0.01%
54605 Ice Rink Rental	0.03%			0.02%			0.01%

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Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
54606 Pool Rental	0.00%			0.00%			0.00%
54607 Golf Course Rental	0.00%			0.00%			0.00%
54608 Uniform Rental	0.00%			0.00%			0.00%
54901 Other Purchased Property Services	1.14%			0.09%			0.04%
54902 Alarm and Fire Safety Services	0.08%			0.09%			0.10%
54903 Moving and Rigging	0.00%			0.00%			0.04%
54904 Vehicle Registration (Non-student transportation vehicles)	0.00%			0.00%			0.00%
55110 Student Transportation Purchased from another School District, Individuals, and Public Carriers within the State	0.00%			0.07%			0.58%
55111 Transportation Contractors	4.96%			4.30%			3.50%
55120 Student Transportation Purchased from another School District outside the State	0.00%			0.00%			0.00%
55121 Vehicle Registration (Student transportation vehicles)	0.00%			0.00%			0.00%
55201 Property and Liability Insurance	0.29%			0.36%			0.43%
55202 Theft Insurance	0.00%			0.00%			0.00%
55203 Fire Insurance	0.00%			0.02%			0.01%

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
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District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
55204 Student Accident Insurance	0.00%			0.00%			0.01%
55205 Flood Insurance	0.00%			0.00%			0.00%
55206 Fleet/Vehicle Insurance	0.00%			0.01%			0.01%
55207 Errors and Omissions Insurance (Directors and Officers)	0.00%			0.00%			0.04%
55401 Advertising Costs	0.03%			0.02%			0.10%
55501 Printing	0.00%			0.02%			0.04%
55502 Binding	0.00%			0.00%			0.00%
55503 Document Copying	0.00%			0.02%			0.02%
55610 Tuition to Other School Districts within the State	0.42%			2.22%			0.95%
55620 Tuition to Other School Districts outside the State	0.00%			0.00%			0.00%
55630 Tuition to Private Sources	1.72%			2.30%			1.80%
55640 Tuition to Education Service Agencies within the State	0.21%			0.38%			0.24%
55650 Tuition to Education Service Agencies outside the State	0.00%			0.03%			0.04%
55660 Tuition to Charter Schools	4.25%			0.78%			0.56%
55680 Tuition to School Districts for Voucher Payments	0.00%			0.00%			0.00%
55690 Tuition - Other	0.00%			0.00%			0.00%
55701 Food Service Contractors	3.33%			1.61%			1.33%
55702 Soda Subsidy	0.00%			0.00%			0.00%
55703 Armored Car Service	0.00%			0.00%			0.00%
55704 Food Storage Fees	0.00%			(0.00%)			(0.00%)

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
55705 Inspection Services	0.00%			0.00%			0.00%
55801 Board Travel	0.00%			0.00%			0.00%
55802 Board Training	0.00%			0.00%			0.00%
55803 Employee Travel - Non-Teachers	0.06%			0.03%			0.03%
55806 Bus Driver In-Service Training	0.00%			0.00%			0.00%
55807 Student Travel	0.02%			0.01%			0.03%
55808 Parent Travel	0.00%			0.00%			0.00%
55809 Employee Travel - Teachers	0.01%			0.02%			0.04%
55810 Travel - Other	0.00%			0.01%			0.01%
55910 Services Purchased from another School District or Education Service Agency within the State	0.00%			0.00%			0.00%
55920 Contracts - Interagency	0.00%			0.00%			0.00%
55930 Other Contract Services - Interagency	0.00%			0.00%			0.00%
55950 Services Purchased from another School District or Education Service Agency outside the State	0.00%			0.00%			0.00%
56101 General Supplies and Materials	0.76%			0.80%			1.27%
56112 Uniform/Wearing Apparel Supplies	0.01%			0.00%			0.01%
56113 Graduation Supplies	0.01%			0.01%			0.03%
56115 Medical Supplies	0.02%			0.02%			0.02%
56116 Athletic Supplies	0.04%			0.05%			0.03%
56117 Honors/Awards Supplies	0.00%			0.01%			0.01%
56201 Natural Gas	0.87%			0.36%			0.36%

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
56202 Gasoline	0.02%			0.07%			0.04%
56203 Diesel Fuel	0.06%			0.08%			0.04%
56204 Propane	0.00%			0.04%			0.03%
56207 Vehicle Maintenance Supplies/Parts	0.00%			0.05%			0.02%
56208 Bottled Gas	0.00%			0.00%			0.00%
56209 Fuel Oil	0.00%			0.45%			0.26%
56210 Coal	0.00%			0.00%			0.00%
56211 Other Supplies	0.00%			0.05%			0.03%
56213 Glass	0.00%			0.00%			0.00%
56214 Paint	0.00%			0.01%			0.01%
56215 Electricity	0.95%			1.02%			0.92%
56216 Lumber and Hardware	0.00%			0.01%			0.01%
56217 Plumbing and Heating Supplies	0.00%			0.02%			0.01%
56218 Electrical Supplies	0.00%			0.01%			0.01%
56219 Custodial Supplies	0.00%			0.17%			0.18%
56220 Materials for Snow and Ice Removal	0.00%			0.00%			0.00%
56221 Lamps and Lights	0.00%			0.01%			0.00%
56301 Food - Food Service Program	0.00%			0.02%			0.09%
56302 Non-Food - Food Service Program	0.00%			0.06%			0.03%
56304 Uniform/Wearing Apparel - Food	0.00%			0.00%			0.00%
56305 Milk - Food Service Program	0.00%			0.00%			0.00%
56401 Textbooks	0.03%			0.19%			0.24%
56402 Library Books	0.02%			0.04%			0.06%
56403 Reference Books	0.00%			0.01%			0.02%
56404 Subscriptions and Periodicals	0.00%			0.02%			0.02%

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
56405 Book Repairs	0.00%			0.00%			0.00%
56406 Textbooks - Non-Public	0.00%			0.01%			0.01%
56407 Web-based Software or Databases - Library	0.00%			0.02%			0.01%
56408 Other Textbooks	0.00%			0.00%			0.00%
56409 Electronic Textbooks	0.00%			0.00%			0.04%
56501 Technology-Related Supplies	0.03%			0.08%			0.18%
57101 Land	0.00%			0.00%			0.00%
57102 Land Improvements	0.00%			0.00%			0.00%
57201 Buildings Purchase	0.00%			0.00%			0.00%
57202 Building Improvements	0.00%			0.00%			0.00%
57301 Vehicles	0.04%			0.01%			0.02%
57303 Buses	0.00%			0.00%			0.01%
57305 Equipment	0.21%			0.26%			0.20%
57306 Furniture and Fixtures	0.05%			0.08%			0.24%
57309 Technology-Related Hardware	0.63%			1.00%			1.25%
57311 Technology Software	0.00%			0.19%			0.19%
57313 Environmental Equipment	0.00%			0.00%			0.00%
57401 Water Systems	0.00%			0.00%			0.00%
57402 Sewer Systems	0.00%			0.00%			0.00%
57403 Roads	0.00%			0.00%			0.00%
57404 Bridges	0.00%			0.00%			0.00%
57405 Other Long-term Infrastructure Assets	0.00%			0.00%			0.00%
58101 Professional Organization Fees	0.13%			0.07%			0.11%
58102 Other Dues and Fees	0.00%			0.06%			0.18%
58103 Bank Fees	0.00%			0.01%			0.02%
58104 License and Permit Fees	0.00%			0.00%			0.00%
58105 PCORI Fees	0.00%			0.00%			0.00%

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
58201 Tax Liability/Penalty	0.00%			0.00%			0.00%
58206 Claims and Settlements	0.00%			0.01%			0.01%
58310 Redemption of Principal	0.00%			0.00%			0.01%
58311 Bond Principal Payment	0.00%			0.00%			0.00%
58313 Special Revenue Bond Principal Payment	0.00%			0.00%			0.00%
58315 Redemption of Principal - Non Debt Service Funds	0.01%			0.00%			0.00%
58320 Interest	0.00%			0.00%			0.00%
58322 Bond Interest Payment	0.00%			0.00%			0.00%
58324 Special Revenue Bond Interest Payment	0.00%			0.00%			0.00%
58325 Interest Payment - Non Debt Service Funds	0.12%			0.01%			0.00%
58330 Amortization of Bond Issuance and Other Debt-Related Costs	0.00%			0.00%			0.00%
58340 Amortization of Premium and Discount on Issuance of Bonds	0.00%			0.00%			0.00%
58341 Bond Fees	0.00%			0.00%			0.00%
58401 Real and Personal Property Taxes	0.00%			0.00%			0.06%
58901 Other Miscellaneous Expenses	0.00%			0.00%			0.01%
58902 Bad Debt Expense	0.00%			0.00%			0.05%
59201 Debt Defeasance	0.00%			0.00%			0.00%
59401 Loss on Sale	0.00%			0.00%			0.00%
59501 Special Items - GASB 34	0.00%			0.00%			0.00%
59601 Extraordinary Items	0.00%			0.00%			0.00%
Total	**100%**			**100%**			**100%**

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
OBJECT Detail Level - Expenditures Per Pupil							
51110 Regular Salaries	7,052	7,052	22,251	8,721	649	55,341	8,292
51111 Sick Leave	0	0	72	8	0	357	63
51112 Vacation	0	0	29	3	0	108	19
51113 Professional Days	119	0	265	92	0	855	54
51114 Holiday	0	0	56	6	0	75	4
51115 Salaries - Substitutes	111	112	394	177	0	920	206
51131 Differential Pay	0	0	0	0	0	5	0
51132 Department Heads, House Leaders, and Systemwide Supervisors	20	0	197	60	0	197	43
51133 Longevity (Non-Certified Only)	15	0	44	9	0	44	11
51134 Sabbatical	11	0	11	1	(2)	48	1
51135 Retroactive Salary	0	0	0	0	0	5	0
51140 Academic Fellowships	13	0	13	1	0	22	1
51201 Regular Overtime	7	(23)	70	19	(23)	772	22
51202 Snow Removal Overtime	0	0	13	1	0	13	1
51203 Event Coverage Overtime	0	0	14	2	(0)	14	2
51302 Professional Development - School	0	0	86	4	0	197	9
51303 Professional Development - District	4	0	66	5	0	98	14
51304 Trainer Expense	0	0	15	1	0	62	1
51306 Vacation Payoff	1	0	12	2	0	70	6
51307 Injured Employees	0	0	0	0	0	12	2
51308 After School Programs	2	0	60	6	0	639	25
51309 Tutoring	5	0	12	4	0	165	5
51311 Curriculum Work	2	0	33	8	0	182	4
51322 Severance	4	0	80	6	0	176	8

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
51323 Detention Coverage	6	0	8	2	0	8	1
51324 AM/PM Supervision	0	0	1	0	0	79	2
51325 Breakfast Supervision	0	0	0	0	0	8	1
51326 Teacher Support Team Payments	0	0	15	2	0	36	1
51327 Other Additional Compensation	0	0	70	8	0	603	9
51328 Early Retirement Incentive Payments	0	0	53	4	0	53	1
51331 Sick Leave Bonus	0	0	26	1	0	90	9
51332 Sick Payoff - Non Severance	3	0	136	9	0	136	5
51335 Performance Based Compensation	0	0	19	2	0	194	3
51336 Class Overage/Weighting	4	0	4	1	0	40	6
51338 Summer Pay	28	0	303	39	0	303	38
51339 Class Coverage	7	0	0	0	0	0	0
51401 Stipend - Other	9	0	144	26	0	758	28
51403 Stipend - Athletic Directors/Extracurricular Directors	0	0	80	4	0	80	2
51404 Stipend - Athletic Coaches/Extracurricular Advisors	19	0	292	45	0	292	44
51405 Stipend - Instructional Coaches	0	(0)	0	(0)	(0)	41	3
51406 Stipend - Athletic Event Officials/Personnel	2	0	32	3	0	32	2
51407 Stipend - Mentors	0	0	17	1	0	48	1
52101 Health and Medical Premiums	0	0	3,660	308	0	3,660	451
52102 Life	24	6	116	26	0	194	24
52103 Dental	101	0	254	57	(1)	254	68
52104 Vision	0	0	1	0	0	96	0
52105 Disability	0	0	21	2	0	122	3
52106 Other Insurance	0	0	22	0	0	22	0

FY 2015 - UCOA SEGMENT DATA ANALYSIS

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
52107 Death Benefit	0	0	10	0	0	10	0
52108 Wellness Program	0	0	1	0	0	22	4
52109 Medical Buyback Payments	27	0	116	51	0	350	39
52111 Legal Benefits	0	0	8	1	0	8	0
52112 Uniform Allowance	0	0	0	0	0	0	0
52121 Health and Medical - Self Insured / Active	797	0	1,973	1,037	0	9,656	980
52122 Health and Medical - Retirees	0	(10)	678	55	(10)	3,818	125
52123 Dental Buyback Payments	0	0	11	2	0	12	1
52124 Dental - Self Insured / Active	0	0	116	48	0	623	40
52125 Dental - Retirees	0	(0)	40	1	(4)	40	4
52201 Current Benefits	0	0	15	1	0	15	0
52202 Future Benefits	0	0	298	26	0	298	9
52203 Teacher/Administrative Pension - ERSRI (Defined Benefit)	839	793	2,162	1,001	0	2,162	928
52204 Private Pension Payment	0	0	958	78	0	958	58
52205 Certified Contributions - State Schools Only	0	0	0	0	0	13,766	20
52206 Non-Certified Contributions - State Schools Only	0	0	0	0	0	103	1
52207 Survivor Benefits - ERSRI	9	0	11	7	0	11	4
52208 MERS Pension (Defined Benefit)	136	0	266	83	0	385	149
52213 Teacher/Administrative Pension - ERSRI (Defined Contribution)	160	42	254	163	0	1,109	128
52214 Private Pension Payment - Defined Contribution	9	0	0	0	0	0	0
52218 MERS Pension (Defined Contribution)	9	0	108	13	0	108	8

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		Suburban			State		
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52301 FICA	73	73	1,464	216	17	5,247	339
52302 Medicare	101	0	342	120	0	342	123
52401 403b Contributions	0	0	14	1	(0)	133	2
52402 401k Contributions	0	0	0	0	0	275	3
52501 Unemployment Insurance	11	0	80	14	0	457	19
52710 Workers Compensation Premium	20	0	125	47	0	125	47
52720 Workers Compensation (Self Insured)	0	0	56	7	0	2,658	19
52730 Workers Compensation Medical (Self Insured)	0	0	0	0	0	34	6
52901 Cafeteria Plan Fees	0	0	8	0	0	51	0
52902 Employee Assistance Programs	0	0	5	0	0	5	1
52903 Tuition Reimbursement - Taxable	0	0	2	0	0	41	0
52910 Auto Allowance	0	0	13	1	0	22	1
52915 Union Benefits and Pension	0	0	0	0	0	188	31
52916 Housing Allowance	0	0	0	0	0	0	0
52917 Tuition Reimbursement - Non Taxable	1	0	17	1	0	49	1
53101 Administrative Support	35	0	176	5	0	278	8
53102 Temporary Clerical Support	0	0	4	0	0	352	0
53201 Diagnosticians	0	0	13	1	0	42	1
53202 Speech Therapists	5	0	27	5	(1)	1,660	12
53203 Occupational Therapists	71	0	148	28	0	149	16
53204 Therapists	0	0	128	15	0	128	6
53205 Psychologists	40	0	40	10	0	664	10
53206 Audiologists	0	(15)	10	(1)	(15)	10	1
53207 Interpreters and Translators	1	0	25	2	0	442	2

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
53208 Orientation and Mobility Specialists	5	0	78	10	0	78	7
53209 Bus Assistants/Monitors	0	0	427	27	0	427	13
53210 Performing Arts	0	0	4	1	0	146	1
53211 Physical Therapists	15	0	81	14	0	81	7
53212 Payment for Services - Volunteers	3	0	8	1	0	8	1
53213 Evaluations	13	0	168	9	(2)	168	7
53214 Mentoring	6	0	41	7	0	55	7
53215 GED Testing	0	0	0	0	0	0	0
53216 Tutoring Services	0	0	96	5	0	96	5
53217 Parents as Teachers	0	0	1	0	0	1	0
53218 Student Assistance	25	0	195	37	0	195	24
53219 Social Workers	0	0	1	0	0	229	1
53220 Other Purchased Professional Educational Services	0	0	157	24	0	1,803	89
53221 Virtual Classrooms	3	0	97	3	0	305	3
53222 Web-based Supplemental Instructional Programs	39	0	78	15	0	155	18
53223 Instructional Teachers	0	0	59	1	0	360	3
53224 Personal-Care Attendants	0	0	76	6	0	187	11
53301 Professional Development and Training Services	17	1	162	28	0	343	41
53302 Curriculum Development	1	0	24	4	0	383	5
53303 Conferences / Workshops	17	0	37	12	0	247	12
53401 Auditing/Actuarial Services	5	0	207	8	0	295	9
53402 Legal Services	40	1	103	33	0	735	27

FY 2015 - UCOA SEGMENT DATA ANALYSIS

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Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
53403 Health Service Providers - For Students	0	0	12	1	0	97	5
53404 Compliance	0	0	50	1	0	50	0
53405 Private Pension Advisors	0	0	1	0	0	21	0
53406 Other Services	32	1	335	53	0	716	44
53407 Bond Raising Contractors	0	0	0	0	0	0	0
53408 Board Elections	0	0	0	0	0	1	0
53409 Negotiations/Arbitration	0	0	5	1	0	43	1
53410 Police and Fire Details	0	0	38	5	0	46	5
53411 Physicians	1	0	8	2	0	36	2
53412 Dentists	0	0	65	1	0	65	1
53413 Crossing Guards	0	0	0	0	0	12	0
53414 Medicaid Claims Provider	4	0	23	7	0	337	8
53415 Optometrists	0	0	8	0	0	8	0
53416 Officials/Referees	0	0	126	11	0	126	9
53417 Contracted Nursing Services	2	0	75	21	0	99	17
53501 Data Processing Services	0	0	84	10	0	506	11
53502 Other Technical Services	40	1	188	47	0	280	40
53503 Testing	5	0	28	6	0	61	4
53701 Other Charges	1	0	9	2	0	20	2
53703 Accreditation	0	0	6	0	0	6	0
53705 Shipping and Postage	3	3	22	5	0	125	5
53706 Catering/Food Reimbursement	3	0	10	2	0	348	4
54201 Rubbish Disposal Services	4	0	36	11	0	76	10
54202 Snow Plowing Services	0	0	49	9	0	513	13
54203 Custodial Services	0	0	351	35	0	827	159
54204 Groundskeeping Services	0	0	49	11	0	83	7

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
54205 Rodent and Pest Control Services	0	0	3	1	0	12	1
54206 Cleaning Services	0	0	6	1	0	283	1
54207 Temporary Custodial Support	0	0	0	0	0	276	0
54310 Non-Technology-Related Maintenance and Repairs	2	0	131	18	0	386	13
54311 Maintenance and Repairs - Fixtures and Equipment; Service Contracts and Agreements	31	0	102	21	0	516	15
54312 Maintenance and Repairs - General; Service Contracts and Agreements	1	0	144	24	0	903	31
54313 Maintenance and Repairs - Non-Student Transportation Vehicles; Service Contracts and Agreements	2	0	9	2	0	18	3
54314 Maintenance and Repairs - Student Transportation Vehicles; Service Contracts and Agreements	0	0	3	0	0	276	4
54320 Maintenance and Repairs - Technology-Related Hardware; Service Contracts and Agreements	5	0	40	6	0	201	8
54321 Maintenance and Repairs - Electrical; Service Contracts and Agreements	0	0	34	4	0	138	6
54322 Maintenance and Repairs - HVAC; Service Contracts and Agreements	0	0	161	17	0	180	12

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
54323 Maintenance and Repairs - Glass; Service Contracts and Agreements	0	0	3	0	0	8	0
54324 Maintenance and Repairs - Plumbing; Service Contracts and Agreements	0	0	62	5	0	108	3
54325 Maintenance and Repairs - Vandalism; Service Contracts and Agreements	0	0	0	0	0	5	0
54402 Water	8	0	46	12	0	148	12
54403 Telephone	12	1	47	13	1	417	13
54404 Energy Management Services	0	0	18	2	0	1,050	3
54405 Sewage/Cesspool	12	0	44	8	0	125	12
54406 Wireless Communications	0	0	17	2	0	418	8
54407 Internet Connectivity	10	0	58	8	0	124	10
54501 School and District Construction	0	0	0	0	0	0	0
54601 Renting Land and Buildings	0	0	20	3	0	1,027	5
54602 Rental of Equipment and Vehicles	1	0	85	20	0	192	18
54603 Rentals of Computers and Related Equipment	0	0	103	4	0	111	4
54604 Graduation Rentals	2	0	5	1	0	9	1
54605 Ice Rink Rental	3	0	12	3	0	12	2
54606 Pool Rental	0	0	3	1	0	3	0

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
54607 Golf Course Rental	0	0	1	0	0	1	0
54608 Uniform Rental	0	0	5	0	0	43	0
54901 Other Purchased Property Services	147	0	147	17	0	147	7
54902 Alarm and Fire Safety Services	10	0	56	14	0	687	16
54903 Moving and Rigging	0	0	0	0	0	280	1
54904 Vehicle Registration (Non-student transportation vehicles)	0	0	0	0	0	0	0
55110 Student Transportation Purchased from another School District, Individuals, and Public Carriers within the State	0	0	220	2	0	1,264	37
55111 Transportation Contractors	642	0	1,708	664	0	1,708	582
55120 Student Transportation Purchased from another School District outside the State	0	0	0	0	0	0	0
55121 Vehicle Registration (Student transportation vehicles)	0	0	1	0	0	2	0
55201 Property and Liability Insurance	38	18	108	60	9	691	48
55202 Theft Insurance	0	0	0	0	0	0	0
55203 Fire Insurance	0	0	43	2	0	43	2
55204 Student Accident Insurance	0	0	9	0	(1)	15	0
55205 Flood Insurance	0	0	0	0	0	8	0
55206 Fleet/Vehicle Insurance	0	0	15	2	0	74	2

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
55207 Errors and Omissions Insurance (Directors and Officers)	0	0	9	1	0	70	2
55401 Advertising Costs	4	1	24	3	0	286	3
55501 Printing	0	0	16	3	0	38	4
55502 Binding	0	0	1	0	0	7	0
55503 Document Copying	0	0	53	3	0	53	2
55610 Tuition to Other School Districts within the State	54	0	4,631	178	0	4,631	118
55620 Tuition to Other School Districts outside the State	0	0	0	0	0	25	1
55630 Tuition to Private Sources	222	0	1,155	401	0	1,157	499
55640 Tuition to Education Service Agencies within the State	28	0	266	62	0	266	60
55650 Tuition to Education Service Agencies outside the State	0	0	88	6	0	203	9
55660 Tuition to Charter Schools	550	0	622	185	0	925	220
55680 Tuition to School Districts for Voucher Payments	0	0	0	0	0	0	0
55690 Tuition - Other	0	0	0	0	0	0	0
55701 Food Service Contractors	430	0	635	265	0	851	361
55702 Soda Subsidy	0	0	0	0	0	0	0
55703 Armored Car Service	0	0	0	0	0	2	0
55704 Food Storage Fees	0	(1)	0	(0)	(1)	0	(0)
55705 Inspection Services	0	0	2	0	0	82	0
55801 Board Travel	0	0	1	0	0	1	0
55802 Board Training	0	0	4	0	0	28	0
55803 Employee Travel - Non-Teachers	8	0	75	5	0	75	3

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
55806 Bus Driver In-Service Training	0	0	0	0	0	0	0
55807 Student Travel	3	0	76	1	0	293	2
55808 Parent Travel	0	0	0	0	0	44	0
55809 Employee Travel - Teachers	1	0	55	3	0	82	3
55810 Travel - Other	0	0	9	1	0	53	1
55910 Services Purchased from another School District or Education Service Agency within the State	0	0	0	0	0	0	0
55920 Contracts - Interagency	0	0	0	0	0	0	0
55930 Other Contract Services - Interagency	0	0	0	0	0	0	0
55950 Services Purchased from another School District or Education Service Agency outside the State	0	0	0	0	0	0	0
56101 General Supplies and Materials	98	83	260	127	72	1,026	127
56112 Uniform/Wearing Apparel Supplies	1	0	5	1	(4)	33	1
56113 Graduation Supplies	1	0	6	2	0	61	2
56115 Medical Supplies	2	0	7	3	0	80	3
56116 Athletic Supplies	5	0	24	9	0	24	6
56117 Honors/Awards Supplies	0	0	6	1	0	46	1
56201 Natural Gas	113	0	149	78	0	802	81
56202 Gasoline	3	0	72	13	0	72	11
56203 Diesel Fuel	8	0	77	12	0	77	8
56204 Propane	0	0	43	6	0	71	2

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
56207 Vehicle Maintenance Supplies/Parts	0	0	75	8	0	75	7
56208 Bottled Gas	0	0	0	0	0	0	0
56209 Fuel Oil	0	0	488	37	0	488	32
56210 Coal	0	0	0	0	0	0	0
56211 Other Supplies	0	0	30	7	0	30	5
56213 Glass	0	0	1	0	0	1	0
56214 Paint	0	0	13	2	0	13	1
56215 Electricity	122	104	964	155	0	2,154	140
56216 Lumber and Hardware	0	0	12	3	0	46	4
56217 Plumbing and Heating Supplies	0	0	15	4	0	26	5
56218 Electrical Supplies	0	0	9	2	0	9	2
56219 Custodial Supplies	0	0	97	23	0	194	21
56220 Materials for Snow and Ice Removal	0	0	2	0	0	4	0
56221 Lamps and Lights	0	0	8	1	0	8	1
56301 Food - Food Service Program	0	0	59	6	0	307	14
56302 Non-Food - Food Service Program	0	0	181	10	0	181	4
56304 Uniform/Wearing Apparel - Food	0	0	0	0	0	0	0
56305 Milk - Food Service Program	0	0	15	1	0	15	0
56401 Textbooks	4	0	177	30	0	334	36
56402 Library Books	3	0	38	6	(0)	259	5
56403 Reference Books	0	0	20	1	0	49	2
56404 Subscriptions and Periodicals	0	0	7	3	0	48	2
56405 Book Repairs	0	0	0	0	0	0	0
56406 Textbooks - Non-Public	1	0	7	2	0	7	2

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
56407 Web-based Software or Databases - Library	0	0	50	2	0	50	1
56408 Other Textbooks	0	0	0	0	0	3	0
56409 Electronic Textbooks	0	0	5	0	0	281	2
56501 Technology-Related Supplies	4	0	66	12	0	439	11
57101 Land	0	0	0	0	0	0	0
57102 Land Improvements	0	0	0	0	0	0	0
57201 Buildings Purchase	0	0	0	0	0	0	0
57202 Building Improvements	0	0	0	0	0	0	0
57301 Vehicles	5	0	14	3	0	36	5
57303 Buses	0	0	7	1	0	49	4
57305 Equipment	27	1	115	41	0	175	35
57306 Furniture and Fixtures	7	0	89	10	0	305	14
57309 Technology-Related Hardware	82	1	826	153	0	826	173
57311 Technology Software	0	0	124	33	0	228	30
57313 Environmental Equipment	0	0	4	0	0	4	0
57401 Water Systems	0	0	0	0	0	0	0
57402 Sewer Systems	0	0	0	0	0	0	0
57403 Roads	0	0	0	0	0	0	0
57404 Bridges	0	0	0	0	0	0	0
57405 Other Long-term Infrastructure Assets	0	0	0	0	0	0	0
58101 Professional Organization Fees	16	0	59	10	0	179	9
58102 Other Dues and Fees	0	0	41	9	0	473	10
58103 Bank Fees	0	0	10	1	0	36	1
58104 License and Permit Fees	0	0	1	0	0	14	0
58105 PCORI Fees	0	0	0	0	0	0	0
58201 Tax Liability/Penalty	0	0	10	1	0	10	0
58206 Claims and Settlements	0	(0)	19	3	(0)	60	5

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
58310 Redemption of Principal	0	0	0	0	0	58	0
58311 Bond Principal Payment	0	0	0	0	0	0	0
58313 Special Revenue Bond Principal Payment	0	0	0	0	0	0	0
58315 Redemption of Principal - Non Debt Service Funds	2	0	2	0	0	2	0
58320 Interest	0	0	0	0	0	1	0
58322 Bond Interest Payment	0	0	0	0	0	0	0
58324 Special Revenue Bond Interest Payment	0	0	0	0	0	0	0
58325 Interest Payment - Non Debt Service Funds	16	0	16	2	0	16	1
58330 Amortization of Bond Issuance and Other Debt-Related Costs	0	0	0	0	0	0	0
58340 Amortization of Premium and Discount on Issuance of Bonds	0	0	0	0	0	0	0
58341 Bond Fees	0	0	0	0	0	0	0
58401 Real and Personal Property Taxes	0	0	0	0	0	419	1
58901 Other Miscellaneous Expenses	0	(22)	13	1	(22)	39	1
58902 Bad Debt Expense	0	0	1	0	0	455	1
59201 Debt Defeasance	0	0	0	0	0	0	0
59401 Loss on Sale	0	0	0	0	0	0	0
59501 Special Items - GASB 34	0	0	0	0	0	0	0
59601 Extraordinary Items	0	0	0	0	0	0	0
Total	**12,953**	**12,936**	**41,212**	**16,103**	**1,681**	**109,443**	**16,303**
JOB CLASS Intermeditate Level - Expenditures in $							
00 Non-personnel Expenses	14,359,040	927,000	14,360,000	7,465,000	173,000	115,334,000	8,493,000

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
11 Teachers	29,698,305	1,909,000	39,567,000	17,592,000	93,000	166,047,000	17,986,000
15 Counselors & Placement Officers	1,185,901	0	1,186,000	580,000	34,000	5,446,000	773,000
16 Library Professionals	302,708	63,000	735,000	349,000	1,000	3,734,000	518,000
17 Therapists/Nurses/Social Workers/Psychologists	1,343,838	246,000	3,533,000	1,613,000	12,000	14,725,000	1,830,000
18 Student Activity Advisors & Coaches (Stipend Staff)	192,173	0	351,000	109,000	5,000	806,000	186,000
19 Instructional Coaches	487,049	0	1,041,000	183,000	1,000	8,309,000	574,000
21 Executive	522,233	34,000	870,000	412,000	10,000	1,842,000	389,000
22 Finance & Administration	440,916	0	533,000	229,000	17,000	554,000	228,000
23 School Administration	104,282	0	225,000	25,000	1,000	866,000	217,000
24 Curriculum & Assessment	286,727	0	287,000	49,000	(6,000)	453,000	139,000
25 Principals & Assistant Principals	1,665,736	132,000	1,874,000	990,000	71,000	10,712,000	1,060,000
31 Executive - Mid Level	0	0	378,000	37,000	(4,000)	2,475,000	305,000
32 Finance & Administration - Mid Level	182,514	0	863,000	177,000	1,000	1,896,000	270,000
33 School Administration - Mid Level	344,759	(1,000)	450,000	58,000	(1,000)	2,457,000	238,000
34 Curriculum & Assessment - Mid Level	101,622	0	362,000	70,000	1,000	2,873,000	260,000
35 Other School Activities - Mid Level	7,428	0	370,000	54,000	1,000	4,362,000	248,000
41 Executive - Support	146,278	10,000	899,000	185,000	(1,000)	899,000	191,000
42 Finance & Administration - Support	840,047	1,000	1,483,000	415,000	1,000	10,011,000	649,000
43 School Administration - Support	609,057	0	1,277,000	574,000	10,000	11,284,000	744,000
44 Curriculum & Assessment - Support	0	0	65,000	4,000	4,000	328,000	88,000
45 Transportation Staff	218,747	0	2,038,000	292,000	4,000	6,502,000	682,000
46 Aides & Other Non-Certified Staff	3,114,051	145,000	4,458,000	1,795,000	2,000	28,710,000	2,110,000
47 Custodial Staff	1,631,882	0	2,063,000	980,000	1,000	5,160,000	1,031,000
48 Student Activity Advisors & Coaches	112,874	0	385,000	83,000	1,000	385,000	99,000
49 Facilities Maintenance Staff	350,071	0	834,000	268,000	2,000	2,335,000	420,000

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		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
51 Retirees & Other Former Employees	33,734	(12,000)	929,000	281,000	(12,000)	6,600,000	778,000
52 Disabled Inactive Employees	0	0	0	0	71,000	71,000	71,000
Total	**58,281,973**	**3,454,000**	**81,416,000**	**34,869,000**	**493,000**	**415,176,000**	**40,577,000**

JOB CLASS Intermediate Level - Expenditures in %					
00 Non-personnel Expenses	25%		23%		24%
11 Teachers	51%		49%		46%
15 Counselors & Placement Officers	2%		1%		2%
16 Library Professionals	1%		1%		1%
17 Therapists/Nurses/Social Workers/Psychologists	2%		5%		4%
18 Student Activity Advisors & Coaches (Stipend Staff)	0%		0%		0%
19 Instructional Coaches	1%		1%		1%
21 Executive	1%		1%		2%
22 Finance & Administration	1%		1%		1%
23 School Administration	0%		0%		0%
24 Curriculum & Assessment	0%		0%		0%
25 Principals & Assistant Principals	3%		3%		4%
31 Executive - Mid Level	0%		0%		0%
32 Finance & Administration - Mid Level	0%		0%		1%
33 School Administration - Mid Level	1%		0%		1%
34 Curriculum & Assessment - Mid Level	0%		0%		0%
35 Other School Activities - Mid Level	0%		0%		0%
41 Executive - Support	0%		1%		1%
42 Finance & Administration - Support	1%		1%		1%
43 School Administration - Support	1%		2%		2%

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
44 Curriculum & Assessment - Support	0%			0%			0%
45 Transportation Staff	0%			1%			0%
46 Aides & Other Non-Certified Staff	5%			5%			5%
47 Custodial Staff	3%			3%			2%
48 Student Activity Advisors & Coaches	0%			0%			0%
49 Facilities Maintenance Staff	1%			1%			0%
51 Retirees & Other Former Employees	0%			1%			1%
52 Disabled Inactive Employees	0%			0%			0%
Total	**100%**			**100%**			**100%**

JOB CLASS Intermediate Level - Expenditures Per Pupil							
00 Non-personnel Expenses	3,189	2,327	10,263	3,449	2,241	14,199	3,700
11 Teachers	6,595	6,595	20,468	8,127	3,205	42,478	7,835
15 Counselors & Placement Officers	263	0	467	268	0	4,744	265
16 Library Professionals	67	67	924	161	0	924	155
17 Therapists/Nurses/Social Workers/Psychologists	298	298	2,128	745	0	20,499	758
18 Student Activity Advisors & Coaches (Stipend Staff)	43	0	314	50	0	314	46
19 Instructional Coaches	108	0	485	84	0	1,392	127
21 Executive	116	116	932	190	0	1,975	167
22 Finance & Administration	98	0	666	106	0	3,012	78
23 School Administration	23	0	95	11	0	2,315	22
24 Curriculum & Assessment	64	0	84	22	(26)	393	19
25 Principals & Assistant Principals	370	358	1,512	457	0	3,948	454
31 Executive - Mid Level	0	0	95	17	(3)	276	44
32 Finance & Administration - Mid Level	41	0	302	82	0	1,970	81

FY 2015 - UCOA SEGMENT DATA ANALYSIS

District:	Cumberland						
District ID:	080	Average Daily Membership					
District Category:	Suburban	03 - Elem	04 - Middle	05 - High	06-Alt	09 - Presch	Other
Student Count:	4,502.90	2,082.25	1,120.28	1,261.14	0.00	0.00	39.22
Average Student Count - District Category	2,164.52	904.86	582.50	651.24	2.08	3.33	904.86
Average Student Count - Entire State	2,295.51	1,052.80	531.87	672.56	6.96	2.22	29.09

		Suburban			State		
		MIN	MAX	AVG	MIN	MAX	AVG
33 School Administration - Mid Level	77	(0)	114	26	(0)	1,430	76
34 Curriculum & Assessment - Mid Level	23	0	110	32	0	390	50
35 Other School Activities - Mid Level	2	0	122	25	0	773	64
41 Executive - Support	32	28	1,709	85	(4)	1,709	67
42 Finance & Administration - Support	187	1	491	192	0	1,560	236
43 School Administration - Support	135	0	604	265	0	2,189	313
44 Curriculum & Assessment - Support	0	0	14	1	0	152	5
45 Transportation Staff	49	0	916	135	0	916	146
46 Aides & Other Non-Certified Staff	692	532	1,732	829	0	4,374	889
47 Custodial Staff	362	0	1,337	453	0	2,376	361
48 Student Activity Advisors & Coaches	25	0	170	38	0	576	20
49 Facilities Maintenance Staff	78	0	305	124	0	995	105
51 Retirees & Other Former Employees	7	(9)	678	130	(9)	3,818	222
52 Disabled Inactive Employees	0	0	0	0	0	7	1
Total	**12,943**	**12,943**	**41,212**	**16,103**	**12,621**	**109,443**	**16,303**