

Percent of Expenditures by Subject Summary Level Accounts

WHAT YOU ARE LOOKING AT

This report displays per-pupil spending costs for each LEA (districts, charter schools, and state schools) by **Subject** or activity.

The intent of this segment is to isolate certain costs associated with Subjects. A Subject is a general group curriculum such as Mathematics, Science, or Art, and is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. All costs, including compensation, benefits, supplies, service providers, etc., are included in each Subject account as each is appropriate. To see a description of each Subject, refer to the comment button in the cell containing the Subject account number.

This report includes each public School District (36), state-operated schools (3), and charter schools (13). Each is further categorized into six types: Charter Schools, State Schools, Regional, Suburban, Urban, and Urban Ring Districts, representing legal, geographical, and demographical attributes.

This report contains all of the expenditures excluding those for Debt Service and Capital Projects of each LEA divided by total expenditures of each LEA, respectively, to determine the percentage of each category.

The exclusion of costs related to Debt Service and Capital Projects is intended to aid the reader in understanding the core operating costs of each entity, exclusive of costs that vary highly from entity to entity and for which there is no relation to the number of students being educated. Excluding these costs is intended to produce an “equalized” per-pupil cost of the core activities for each LEA so LEA-to-LEA comparisons are more meaningful.

Debt Service is comprised of principal and interest payments on long-term debt most often related to bonded capital projects, and building and land lease payments. **Capital Projects** is comprised of expenditures related to land, building, and improvements. Both of these items are excluded in this report, but can be found on a separate report for further review.

The report is sorted in alphabetical order.

WHAT YOU ARE LOOKING FOR

This report provides a comparative picture of how districts use funds on a functional or activity basis. This view is a high-level picture of the financial impact of the decisions local education leaders have made. For example, you may compare the amount spent for instruction and compare that to the amount spend on Instructional Support for teachers, students and programs. Decisions at the local level

on a diverse array of education issues, such as class size, the use of teacher aides and specialists, the amount of professional development provided, the specific needs of each district's student population, and so forth, greatly influence how districts invest their funds.

This report is designed to give just one perspective on spending decisions made by districts on behalf of their students. Although there are no established standards or ideal level of expenditures for any of the categories, the comparative view provides an analytical basis to study variances from averages and other trends.

WHAT QUESTIONS CAN I ASK USING THIS REPORT

Some typical questions that can be asked using this report are as follows:

What types of costs are included in the subject for Special Education? How do these differ from General Education?

What types of costs are included in Non-Instruction?

My District spends a lower amount on General Education than the average in the state. Is this a concern? What would cause this to be lower?

My District shows that a lower amount on Math and Science than the average in the state. Is this a concern? Why would that be?

General Information about SUBJECT Accounts

0000	General Education
0030	Hospitalized – Non-Special Education Students
0100	Agriculture
0200	Art
0300	Business
0400	Distributive/Marketing Education
0500	English Language Arts
0600	ESL and Bilingual
0700	Foreign Languages
0800	Guidance

0900	Health Occupations Education
1000	Physical Curriculum
1100	Health Education
1200	Physical Education and Health
1300	Family and Consumer Education
1400	Industrial Arts/Vocational Education
1500	Mathematics
1600	Music/Theatre and Performing Arts/Drama
1700	Natural Sciences
1800	Office Occupations
1900	Social Sciences
2000	Technical Education/Computer Technology
2100	Special Education
2200	Co-Curricular Activities – Athletics
2300	Co-Curricular Activities – Non-Athletics
2400	Literacy and Reading
2500	Non-Instruction
2600	Library Science
2700	Adult Education, Summer School, and After School
2800	Accreditation
2900	Senior Project

Percent of Expenditures by Function Summary Level Accounts

WHAT YOU ARE LOOKING AT

This report displays percent of spending for costs for each LEA (districts, charter schools, and state schools) by **Function** or activity.

A Function is a group of related activities (Instruction, Leadership, etc.) aimed at accomplishing a major service for which the District is responsible. The Function describes the activity for which a service or material object is acquired. All costs, including compensation, benefits, supplies, service providers, etc., are included in each Function account as each is appropriate. To see a description of each Function, refer to the comment button in the cell containing the Function account number in the report, and/or read the section “General Information about FUNCTION Accounts” below.

This report includes each public School District (36), state-operated schools (3), and charter schools (13). Each is further categorized into six types: Charter Schools, State Schools, Regional, Suburban, Urban, and Urban Ring Districts, representing legal, geographical, and demographical attributes.

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WHAT QUESTIONS CAN I ASK USING THIS REPORT

Some typical questions that can be asked using this report are as follows:

Why is my district on the high or low end of the amounts per pupil (outliers), and what causes outliers from the average?

My District spends a higher amount on Instructional Support and less on Direct Instruction than the average. Is this a concern? Are students getting a better education because of this?

General Information about FUNCTION Accounts

Summary Function account 100 is related to **Instruction**. This includes all face-to-face teaching, substitutes, and all instruction-related classroom materials.

Summary Function account 200 is related to **Instruction Support**. This refers to pupil support, such as guidance, library, extracurricular, and health services; teach support, such as professional development and curriculum development; program support, which refers to evaluators, therapists, psychologists, etc.; and assessments of students.

Summary Function 300 is related to **Operations**. This includes transportation, food service, safety, facilities, and all business services.

Summary Function 400 is related to **Other Commitments**. These expenditures include costs for district students taught outside of the district, debt service, capital projects, retiree benefits, and community services operations, such as adult continuing education.

Summary Function 500 is related to **Leadership**. This includes principals, superintendents, costs associated with school committees, legal, and secretarial support.

Function account 000 includes only costs for **Workers Compensation, Unemployment Insurance, and Employee Assistance Programs** related to personnel employed by each entity.

Percent Expenditures by Function Intermediate Level Accounts

WHAT YOU ARE LOOKING AT

This report displays per-pupil spending costs for each LEA (districts, charter schools, and state schools) by **Function** or activity.

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amount of professional development provided, the specific needs of each district's student population, and so forth, greatly influence how districts invest their funds.

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WHAT QUESTIONS CAN I ASK USING THIS REPORT

Some typical questions that can be asked using this report are as follows:

Why is my district on the high or low end of the amounts per pupil (outliers), and what causes outliers from the average?

My District spends a higher amount on Classroom Materials than the average in the state? Is this a concern? What costs are included that make this higher?

Does the Function for Face-to-Face Teaching include costs for only Teachers or does it include other costs as well?

General Information about FUNCTION Accounts

Intermediate Function accounts in the 100's (e.g. 110, 120) are related to **Instruction**. This includes all face-to-face teaching, substitutes, and all instruction-related classroom materials.

Intermediate Function accounts in the 200's (e.g. 220, 240) are related to **Instruction Support**. This refers to pupil support, such as guidance, library, extracurricular, and health services; teach support, such as professional development and curriculum development; program support, which refers to evaluators, therapists, psychologists, etc.; and assessments of students.

Intermediate Function accounts in the 300's (e.g. 310, 330) are related to **Operations**. This includes transportation, food service, safety, facilities, and all business services.

Intermediate Function accounts in the 400's (e.g. 410, 430) are related to **Other Commitments**. These expenditures include costs for district students taught outside of the district, debt service, capital projects, retiree benefits, and community services operations, such as adult continuing education.

Intermediate Function accounts in the 500's (e.g. 510, 530) are related to **Leadership**. This includes principals, superintendents, costs associated with school committees, legal, and secretarial support.

Intermediate Function account 000 includes only costs for **Workers Compensation, Unemployment Insurance, and Employee Assistance Programs** related to personnel employed by each entity.

Percent of Expenditures by Job Classification Intermediate Level Accounts

WHAT YOU ARE LOOKING AT

This report displays per-pupil spending costs for each LEA (districts, charter schools, and state schools) by **Job Classification** or activity.

The intent of the Job Classification segment is to capture Compensation and Benefits costs associated with employees and retirees of the District by specific job performed. All other types of costs are captured in one specific account. All costs, including compensation, benefits, supplies, service providers, etc., are included in each Job Classification account as each is appropriate. To see a description of each Job Classification, refer to the comment button in the cell containing the Job Classification account number.

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WHAT QUESTIONS CAN I ASK USING THIS REPORT

Some typical questions that can be asked using this report are as follows:

What types of costs are included in the accounts for Teachers? Do these differ from accounts for Principals or Aides or other types of employees?

What types of costs are included in Non-Personnel Expenses?

My District spends a lower amount on Teachers than the average in the state. Is this a concern? What would cause this to be lower?

My District shows that a higher amount on Executives than the average in the state. Is this a concern? What would cause this to be higher?

My District spends a higher amount of Retirees than the average in the state. Is this a concern? Is this impacting the amount available to educate our students?

General Information about JOB CLASSIFICATION Accounts

0000	Non-Personnel Expenses
1100 through 1300	Teachers
1200	Teachers
1300	Teachers
1500	Counselors and Placement Officers
1600	Library Professionals
1700	Therapists, Nurses, Social Workers, and Psychologists
1800	Student Activity Advisors and Coaches (Stipend Staff only)
1900	Instructional Coaches
2100	Executive

2200	Finance and Administration
2300	School Administration
2400	Curriculum and Assessment
2500	Principals and Assistant Principals
3100	Executive – Mid-Level
3200	Finance and Administration – Mid-Level
3300	School Administration – Mid-Level
3400	Curriculum and Assessment – Mid-Level
3500	Other School Activities – Mid-Level
4100	Executive – Support
4200	Finance and Administration – Support
4300	School Administration – Support
4400	Curriculum and Assessment – Support
4500	Transportation Staff
4600	Aides and Other Non-Certified Staff
4700	Custodial Staff
4800	Student Activity Advisors and Coaches
4900	Facilities Maintenance Staff
5100	Retirees and Other Former Employees

Percent of Expenditures by Object – Expenditure Summary Level Accounts

WHAT YOU ARE LOOKING AT

This report displays per-pupil spending costs for each LEA (districts, charter schools, and state schools) by **Object - Expenditures Summary Level**.

The intent of the Object - Expenditure segment is to capture costs for items purchased or services obtained. On the modified accrual basis of accounting, expenditures are generally recognized when an event or transaction is expected to draw on current, spendable resources within the reporting fiscal period. All costs, including compensation, benefits, supplies, service providers, etc., are included in each Object - Expenditure account as each is appropriate. To see a description of each Object - Expenditure, refer to the comment button in the cell containing the Object - Expenditure account number.

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WHAT QUESTIONS CAN I ASK USING THIS REPORT

Some typical questions that can be asked using this report are as follows:

Besides Salaries, what types of costs are included in Compensation?

My District spends a lower amount on Purchased Profession Services than the average in the state. Is this a concern? Does this mean that the District has too many employees and can save money by outsourcing more?

My District spends a higher amount for Compensation and Benefits than the average in the state. Is this a concern? What would cause this to be higher?

General Information about Object - Expenditure Accounts

- 51000 Personnel Services – Compensation.** Amounts paid to District employees, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District and other forms of compensation.
- 52000 Personnel Services – Employee Benefits Amounts** paid by the District on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personnel services.
- 53000 Purchased Professional and Technical Services.** Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. A separate account should be established for each type of service provided to the District.
- 54000 Purchased Property Services.** Services purchased to operate, repair, maintain, and rent property owned or used by the District. These services are performed by persons other than District employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 55000 Other Purchased Services.** Amounts paid for services rendered by organizations or professionals not on the payroll of the District (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

- 56000** **Supplies.** Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
- 57000** **Property.** Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.
- 58000** **Debt Service and Miscellaneous.** Amounts paid for goods and services not otherwise classified above.
- 59000** **Other Items** – Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the District.

Percent of Expenditures by Object – Intermediate Level Accounts

WHAT YOU ARE LOOKING AT

This report displays per-pupil spending costs for each LEA (districts, charter schools, and state schools) by **Object - Expenditures Intermediate Level**.

The intent of the Object - Expenditure segment is to capture costs for items purchased or services obtained. On the modified accrual basis of accounting, expenditures are generally recognized when an event or transaction is expected to draw on current, spendable resources within the reporting fiscal period. All costs, including compensation, benefits, supplies, service providers, etc., are included in each Object - Expenditure account as each is appropriate. To see a description of each Object - Expenditure, refer to the comment button in the cell containing the Object - Expenditure account number.

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WHAT QUESTIONS CAN I ASK USING THIS REPORT

Some typical questions that can be asked using this report are as follows:

Besides Salaries, what types of costs are included in Compensation?

My District spends a lower amount on Health Benefits than the average in the state. Is this a concern? Does this mean that the District provides lesser benefits than other Districts?

My District spends a higher amount for Transportation than the average in the state. Is this a concern? What would cause this to be higher?

General Information about Object - Expenditure (Intermediate Level) Accounts

- 51100** **Salaries Expenses.** *Salaries, wages, and other forms of cash compensation paid to full-time and part-time employees of the District.*
- 51200** **Overtime Expense.** *Amounts paid to employees of the District for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries. The terms of such payment for overtime are a matter of state and local regulation and interpretation.*
- 51300** **Additional Compensation.** *Amounts paid to District employees for items such as bonuses or incentives that are in addition to standard compensation.*
- 51400** **Stipends.** *Amounts paid to District employees that are paid on a regular or irregular basis for some specific purpose such as serving as a department chair or coaching that are in addition to standard compensation.*
- 52100** **Health/Medical Benefits.** *Amounts paid by the District to provide health benefits for its current employees or employees now retired for whom benefits are paid. These charges should be distributed to the appropriate functions and job classifications in accordance with the related salary expenditures.*
- 52200** **OPEB and Retirement Payments.** *Employer's share of any state or local employee retirement system paid by the District, including the amount paid for employees assigned to federal programs.*
- 52300** **FICA and Medicare.** *Employer's share of Social Security paid by the District.*

- 52400** **Voluntary Savings Contributions.** Payments made by employer on behalf of employees for the matching of voluntary savings contributions.
- 52500** **Unemployment Compensation.** Amounts paid by the District to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions and job classifications in accordance with the salary expenditures.
- 52700** **Workers Compensation.** Amounts paid by the District to provide workers compensation insurance for its employees.
- 52900** **Other Employee Benefits.** Employee benefits other than those classified above, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, and paid parking. These charges should be distributed to the appropriate functions and job classifications in accordance with the related salary expenditures.
- 53100** **Official/Administrative Services.** Services in support of the various policymaking and managerial activities of the District. Included are management consulting activities oriented to general governance or business and financial management of the District, school management support activities, election services, tax assessing, and collecting services.
- 53200** **Professional Educational Services.** Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, diagnosticians, therapists, psychologists, audiologists, tutors, and other contracted instructional services.
- 53300** **Professional Employee Training and Development Services.** Services supporting the professional development of District personnel. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either District facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account regardless of the type or the intent of the training course or professional development activity.
- 53400** **Other Professional Services.** Professional services other than educational services that support the operation of the District. Included are medical doctors, lawyers, architects, auditors, accountants, negotiations specialists, systems analysts, planners, and the like.
- 53500** **Technical Services.** Services to the District that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts, and the like.
- 53700** **Other Services Purchased.** Other purchased property services not previously categorized.
- 54200** **Cleaning and Disposal Services.** Services purchased to clean buildings (apart from services provided by District employees), including, but not limited to, disposal services, snow plowing, and custodial services.
- 54300** **Repairs and Maintenance Services.** Expenditures for repairs and maintenance services not provided directly by District personnel.
- 54400** **Utility Services.** Expenditures for utility services other than energy services supplied by public or private organizations.

- 54500** **Construction Services.** Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This account should also be used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites.
- 54600** **Rentals.** Costs for renting or leasing land, buildings, equipment, and vehicles.
- 54900** **Other Property Services Purchased.** Purchased property services that are not classified elsewhere.
- 55100** **Student Transportation Services.** Expenditures for transporting students to and from school and other school-related activities such as athletic events, field trips, etc.
- 55200** **Insurance (Other than Employee Benefits).** Expenditures for all types of insurance coverage, including property, liability, and fidelity.
- 55400** **Advertising.** Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television.
- 55500** **Printing and Binding.** Expenditures for job printing and binding, usually according to specifications of the District. This includes designing and printing forms and posters, as well as printing and binding District publications.
- 55600** **Tuition.** Expenditures to reimburse other educational agencies for instructional services to students residing within the legal boundaries described for the paying District.
- 55700** **Food Service Management.** Expenditures for the operation of a local food service facility by other than employees of the District. Included are contracted services associated with the food service operation such as food preparation, armored car services, and storage fees. Direct expenditures by the District for food, supplies, labor, and equipment would be charged to the appropriate object codes.
- 55800** **Travel and Training.** Expenditures for transportation, meals, hotel, and other expenditure/expenses associated with travel for the District. Payments for per-diem in lieu of reimbursements for subsistence (room and board) also are charged here. Include travel-related costs including meals and hotels for individuals attending Conferences and Workshops in the appropriate account in the Object 55800 series (Travel and Training).
- 56100** **General Supplies.** Expenditures for all supplies (other than those listed below) for the operation of a District, including freight and cartage. A more thorough classification of supply expenditures is achieved by identifying the object with the function - for example, audiovisual supplies or classroom teaching supplies.
- 56200** **Facilities, Energy, and Transportation Maintenance and Supplies.** Expenditures for facilities, energy, including gas, oil, coal, and gasoline, and for services received from public or private utility companies.
- 56300** **Food Service.** Expenditures for food used in the school food service program.
- 56400** **Books and Periodicals.** Expenditures for books, and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks and textbook binding or repairs. Also recorded here are the costs of binding or other repairs to school library books.

- 56500** **Supplies – Technology Related.** *Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are diskettes, parallel cables, and monitor stands.*
- 57100** **Land and Land Improvements.** *Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights, and the like are included here. Also included are special assessments against the District for capital improvements such as streets, curbs, and drains.*
- 57200** **Buildings.** *Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies.*
- 57300** **Vehicles, Equipment, and Technology Software.** *Expenditures for the initial, additional, and replacement items of vehicles, of all sorts, equipment, such as machinery, furniture and fixtures, and tangible technology-related software (not web delivered), that meet the requirements of the UCOA Tangible Personal Property Policy for inclusion in the Object 57300 series (Vehicles, Equipment, and Technology Software).*
Tangible software that does not meet such criteria should be recorded in Object 56501 (Technology-Related Supplies). Excludes Web-based software.
- 57400** **Infrastructure.** *Expenditures for purchased infrastructure assets by the District. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets.*
- 58100** **Dues and Fees.** *Expenditures or assessments for membership in professional or other organizations or payments to a paying agent for services rendered.*
- 58200** **Judgments Against the School District.** *Expenditures from current funds for all judgments (except as indicated below) against the District that are not covered by liability insurance, but are of a type that might be covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the District resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.*
- 58300** **Debt-Related Expenditures/Expenses.** *Principal and interest payments and costs.*
- 58400** **Property Taxes.** *Payments for real and property tax expenditures.*
- 58900** **Miscellaneous Expenditures.** *Amounts paid for goods or services not properly classified in one of the objects included above.*

Percent of Expenditures by Location Summary Level Accounts

WHAT YOU ARE LOOKING AT

This report displays per-pupil spending costs for each LEA (districts, charter schools, and state schools) by **Location** or activity.

The intent of the Location segment is to isolate certain costs associated with specific departments (education-related departments and business-related departments), by school types (e.g. elementary), by individual schools, and by special groupings such as Summer School or After School. The Location segment will identify where (physical location) funds are being used. All costs, including compensation, benefits, supplies, service providers, etc., are included in each Location account as each is appropriate. To see a description of each Location, refer to the comment button in the cell containing the Location account number.

This report includes each public School District (36), state-operated schools (3), and charter schools (13). Each is further categorized into six types: Charter Schools, State Schools, Regional, Suburban, Urban, and Urban Ring Districts, representing legal, geographical, and demographical attributes.

This report contains all of the expenditures excluding those related to Debt Service and Capital Projects. Excluding these costs is intended to produce an “equalized” per-pupil cost of the core activities for each LEA so LEA-to-LEA comparisons are more meaningful.

The report is sorted in alphabetical order.

WHAT YOU ARE LOOKING FOR

This report provides a comparative picture of how districts use funds on a functional or activity basis. This view is a high-level picture of the financial impact of the decisions local education leaders have made. For example, you may compare the amount spent for instruction and compare that to the amount spend on Instructional Support for teachers, students and programs. Decisions at the local level on a diverse array of education issues, such as class size, the use of teacher aides and specialists, the amount of professional development provided, the specific needs of each district’s student population, and so forth, greatly influence how districts invest their funds.

This report is designed to give just one perspective on spending decisions made by districts on behalf of their students. Although there are no established standards or ideal level of expenditures for any of the categories, the comparative view provides an analytical basis to study variances from averages and other trends.

WHAT QUESTIONS CAN I ASK USING THIS REPORT

Some typical questions that can be asked using this report are as follows:

What costs are included in the Central Office location?

How much was spent for students attending schools outside of the district?

My District spends a lower amount on Elementary Schools than the average in the state. Is this a concern? What would cause this to be lower?

My District spends a higher amount for Business-related services than the average in the state. Is this a concern? What would cause this to be higher?

General Information about LOCATION Accounts

- 00 Central Office.** Pertains to activities and services related to and provided by various administrative departments and functions of a District.
- 01 Education Services.** Costs associated specifically with education–related services provided by personnel in various departments generally located in the central administrative offices of a District.
- 02 Business Services.** Internal departments that are focused on providing services directly related to operating the business operations of a District.
- 03 Elementary Schools.** Schools containing the grades designated by RIDE to be an Elementary School. This category also includes those schools that only contain a Kindergarten class and pre-school classes. Pre-school is defined as including only pre-school age groups. If a Kindergarten class is included with a Pre-school location, that location will be considered to be an Elementary school.
- 04 Middle Schools.** Schools containing the grades designated by RIDE to be a Middle School.
- 05 High Schools.** Schools containing the grades designated by RIDE to be a High School.
- 06 Alternative Schools/Programs.** Schools and Programs that serve a specialized population of students including such programs as educational alternative, alternative discipline programs, and therapeutic programs.
- 07 Other Schools.** Schools or locations representing state-run schools and public Schools Districts. To be used when tuition is paid by one District to another District.

- 08 Non-Public/Private Schools.** Privately operated schools and schools run by other agencies such as church organizations.
- 09 Preschools (in District).** Preschools that "belong" to the District. A Pre-school is defined as including only pre-school age groups.
- 10 Charter Schools.** Privately or publicly managed Charter Schools that "belong" to or, although independent, are part of a District, and independent Charter Schools.
- 11 Educational Service Agencies (Collaboratives).** Collaboratives that are authorized by legislation to provide services to public school districts.
- 12 State Department of Education.** Refers to the State Department of Education or RIDE.
- 13 Public Schools – Out of State.** Refers to the public schools that are located in other States.
- 14 Adult Education.** Refers to the Adult Education programs. Use prior to July 1, 2010 is optional, but after that date, use is required as noted.
- 15 Transportation – Out of District Locations.** Refers to costs associated with transportation of Students to schools and locations located outside of District facilities. Districts may use specific Out-of-District locations in Location Types 07 through 11, or alternatively use Location 15 | 902 for all Out-of-District locations.
- 23 Summer School – Elementary Schools.** Refers to Summer School programs held in Elementary Schools.
- 24 Summer School – Middle Schools.** Refers to Summer School programs held in Middle Schools.
- 25 Summer School – High Schools.** Refers to Summer School programs held in High Schools.
- 33 After School – Elementary Schools.** Refers to After School programs held in Elementary Schools.
- 34 After School – Middle Schools.** Refers to After School programs held in Middle Schools.
- 35 After School – High Schools.** Refers to After School programs held in High Schools.

Percent of Expenditures by Program Summary Level Accounts

WHAT YOU ARE LOOKING AT

This report displays per-pupil spending costs for each LEA (districts, charter schools, and state schools) by **Program** or activity.

The intent of the Program segment is to isolate certain costs associated with Programs. A Program is defined as a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. Several broad program areas have been identified that are intended to capture similar instructional services delivered to both public and charter schools. The Program classification provides Districts with a framework to classify instructional and other expenditures by program to determine costs. All costs, including compensation, benefits, supplies, service providers, etc., are included in each Program account as each is appropriate. To see a description of each Program, refer to the comment button in the cell containing the Program account number.

This report includes each public School District (36), state-operated schools (3), and charter schools (13). Each is further categorized into six types: Charter Schools, State Schools, Regional, Suburban, Urban, and Urban Ring Districts, representing legal, geographical, and demographical attributes.

This report contains all of the expenditures excluding those related to Debt Service and Capital Projects. Excluding these costs is intended to produce an “equalized” per-pupil cost of the core activities for each LEA so LEA-to-LEA comparisons are more meaningful.

Debt Service is comprised of principal and interest payments on long-term debt most often related to bonded capital projects, and building and land lease payments. **Capital Projects** is comprised of expenditures related to land, building, and improvements. Both of these items are excluded in this report, but can be found on a separate report for further review.

The report is sorted in alphabetical order.

WHAT YOU ARE LOOKING FOR

This report provides a comparative picture of how districts use funds on a functional or activity basis. This view is a high-level picture of the financial impact of the decisions local education leaders have made. For example, you may compare the amount spent for instruction and compare that to the amount spend on Instructional Support for teachers, students and programs. Decisions at the local level on a diverse array of education issues, such as class size, the use of teacher aides and specialists, the amount of professional development provided, the specific needs of each district’s student population, and so forth, greatly influence how districts invest their funds.

This report is designed to give just one perspective on spending decisions made by districts on behalf of their students. Although there are no established standards or ideal level of expenditures for any of the categories, the comparative view provides an analytical basis to study variances from averages and other trends.

WHAT QUESTIONS CAN I ASK USING THIS REPORT

Some typical questions that can be asked using this report are as follows:

What types of costs are included in the program for Special Education? How do these differ from General Education?

My District spends a lower amount on General Education than the average in the state. Is this a concern? What would cause this to be lower?

My District spends a higher amount for Extracurricular -related Programs than the average in the state. Is this a concern? What would cause this to be higher?

General Information about PROGRAM Accounts

- 00 Other Programs.** Activities not associated with other Program categories. The primary purpose of Other Programs is to assure comparability of the other program categories for school-to-school, district-to-district, and Rhode Island-to-other states by isolating out those costs not associated with the regular school day and regular school year into Other Programs.
- 10 Regular Elementary/Secondary Education Programs.** Activities that provide students in pre-kindergarten through grade 12 with learning experiences to prepare them for further education or training and for responsibilities as citizens, family members, and workers. Regular programs should be distinguished from special education programs that focus on adapting curriculum or instruction to accommodate a specific disability and; from vocational/technical programs that focus on career skills. Includes alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school because of academic, behavioral, or situational factors, programs associated with gifted and talented students, and Performance Based Graduation requirements.
- 20 Special Education.** Special Education includes activities for elementary and secondary students (pre-kindergarten through grade 12) receiving services outside the realm of “regular programs”. These services are related to the categories noted below. The Special Education category excludes students receiving services related to gifted and talented programs.

- 30 Vocational and Technical Education Programs.** Activities delivered through traditional comprehensive and vocational-technical high schools, recognized charter schools, or campus-based classrooms that prepare students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers and further education beyond high school in the identified career cluster areas.
- 40 Bilingual/ESL Education.** Activities for students from homes where the English language is not the primary language spoken.
- 50 Non-Public School Programs.** Activities for students attending a school established by an agency other than the state, a subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for non-public school students.
- 60 Adult/Continuing Education, Summer School, and After School.** Activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or enrich the aesthetic qualities of life. Adult basic education programs are included in this category. This category also includes expenditures for Summer School programs and After School Programs.
- 70 Community/Junior College Education Programs.** Activities for students attending an institution of higher education that usually offers the first two years of college instruction. If the District is responsible for providing this program, all costs of the program are recorded here.
- 80 Community Services Programs.** Activities that are not directly related to the provision of educational services in a District. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or for some segment of the community.
- 90 Co-Curricular and Extracurricular Activities.** Activities that add to a student's educational experience but are not related to educational activities. These activities typically include events and activities that take place outside the traditional classroom. Some examples of such activities are student government, athletics, band, choir, clubs, and honors societies.