

Approved: 2-10-97
Date

MINUTES OF THE HOUSE & SENATE COMMITTEE ON EDUCATION.

The meeting was called to order by Chairperson Barbara Lawrence at 12:00 p.m. on February 10, 1997 in Room 313-S of the Capitol.

All members were present.

Committee staff present: Ben Barrett, Legislative Research Department
Avis Swartzman, Revisor of Statutes
Cindy Wulfkuhle, Committee Secretary

Conferees appearing before the committee:
Bob Sampieri, Coopers & Lybrand
Larry Maloney, United States Chamber of Commerce

Others attending: See attached list

Bob Sampieri, Coopers & Lybrand & Larry Maloney, United States Chamber of Commerce, gave a presentation to the Senate & House Education Committees on the Finance Analysis Model™ (Attachment 1). Public schools are under pressure to find more funds in the face of cutbacks while protecting the educational process in the classroom from them. Coopers & Lybrand started researching how much money actually reached students in the classroom. They found that most educational accounting systems use the district, not the school and classroom as their reporting unit.

In 1994 they developed the Finance Analysis Model™ (FAM) for K-12 grades. FAM is software that permits districts to build a relational data base from whatever accounting system is already in place to analyze expenditures and to report all costs as follows: by each school site, central office and non-allocated; by function, whether for classroom instruction, instructional support, operations, or other commitments; and by programs, including special education, general education, bilingual, Title 1 & 2, and other local programs. It would provide the community with a secure level of understanding as to how the money is spent. They stressed that FAM is a management information tool not a replacement for accounting.

The analysis program was designed to analyze 100% of a school district's general ledger. The site-based philosophy of accounting shows where education dollars are really going, whether it be a comparison of instruction vs. support services or central administration vs. individual schools. It allows communities to view how schools within the same district compare and determine whether some schools invest resources in teaching and learning more efficiently than others.

Currently, South Carolina, Rhode Island & Hawaii have statewide programs and, as of yesterday, Georgia's House of Representative approved a statewide program.

The committee meeting adjourned at 1:00 p.m.

SENATE EDUCATION COMMITTEE GUEST LIST

DATE: February 10, 1997

NAME	REPRESENTING
Patrick Schurley	KAC/KAC
Bill Light	KLC - Rolla
Martin Hawver	Hawver's Capitol Report
Vald M. Munn	KSDZ
Don Datt	#76
Sign Long	#76
Norothy Rockefeller	LOWV
Bella Highfill Scott	USA
Bruce Cooper	KNEA
Craig Grant	KNEA
Jim Edwards	KECT
Diane Gjerstad	USD 259
Denise Ault	USA
Dr. Bob Fagan	USD 353
Matthew H. Thornton	Haven High School
Amanda R. Hussick	Haven High School
Benjamin Franklin Brown I	Haven High School
Richard B. Givens	Haven High School
Bev Renner	legislative Secretary

Tracking Expenditures To the Classroom

By Sheree T. Speakman, Dr. Bruce S. Cooper, Hunt D. Holsomback,
Jay F. May, Robert A. Sampieri and Larry Maloney

FINANCIAL MANAGERS in America's public schools are under pressure as never before: to find more funds in the face of cutbacks; to provide essential information quickly, accurately and easily; to enable decision-makers to handle unexpected crises; to protect the educational process in the classroom (i.e., teaching and learning) from these cutbacks; to examine the so-called "administrative bloat," so that spending is cut without crippling the ability of districts to manage their affairs; and ultimately, to provide "actionable information" for a wide range of stakeholders (e.g., administrators, teachers, parents, community and business leaders), all of whom want some voice in determining school priorities, programs, and outcomes.

An Historical Overview

Until recently, however, the systems of educational budgeting and accounting have been organized for regulatory reporting, making rapid and understandable public communications more difficult. Moreover, the unit of analysis has not been the school itself but the district. Financial managers have typi-

cally computed district averages, district per pupil costs and district spending patterns—rather than breaking out costs for individual schools. In public education, accounting has been designed to reassure the funding agencies that dollars are spent legally and appropriately, rather than to help school-site personnel make better decisions. And data have been shared upward to the board, the city, county, state and/or federal agencies, and, less frequently, downward to schools, principals, teachers, parents and the community.

Attempts by the federal government to standardize school accounting voluntarily, through *Handbook II* (Revised, National Center for Education Statistics, Fowler, 1990) and requirements to use GAAP have not been adopted in many of the 50 states, requiring that national databases be created using elaborate cross-walks and other adjustments. Thus, efforts to generate national and even state education spending baselines and benchmarks have been seriously hindered by the differences among many district and state accounting and financial management systems. Observing national trends calling for more information on schools

and comparable data on schools creates the need for a new education electronic financial management system, one that uses standard categories; focuses attention on classrooms and resource support for the teaching and learning process; and provides mission-directed, actionable information for significant school-site reform.

Building the Finance Analysis Model

This research on education spending started five years ago with a question: How much money actually reaches students in the classroom for instruction? Simple enough, but most education accounting systems used the district, not the school and classroom, as their reporting unit; and equity was measured between districts, not among schools and classrooms. Thus, very little was known about school-site costs and efficiency.

A first attempt to trace money to the student occurred in New York City in 1989 and involved Bruce Cooper and Professor Robert Sarrel, then a Fordham University graduate student and head of NYC high school allocations. Under the auspices of the U.S. Chamber of Commerce's

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Attachment 1

Center for Workforce Preparation, Cooper and Sarrel developed a model for schools alone, which was later expanded to all expenditures at central office and schools. With a grant from the Lilly Endowment, the finances of an additional eight school districts across the nation were analyzed, accounting for money at both school and district levels.

In 1994, the accounting firm of Coopers & Lybrand LLP, under the leadership of partner Sheree T. Speakman, joined its K-12 Education Team's school finance research with that conducted by the Center for Workforce Preparation and began development of a PC-based, interactive software package to crosswalk and allocate district costs to schools and direct classroom instruction (see Cooper and Sarrel, 1989; Griscom, Cooper, and Cohen, 1991; Cooper et al., 1994; Odden, 1993; Speakman et al., 1995; Hanushek, 1994).

The efforts of these various researchers ultimately led to the Finance Analysis Model (FAM or Model). FAM is software that permits districts to build a relational data base from whatever accounting system is already in use to analyze expenditures and to report all costs as follows: 1) By each school site, central office and non-allocated; 2) by function, whether for classroom instruction, instructional support, operations, other commitments or leadership; and 3) by program, including special education, general education, bilingual, Title 1 and 2, and other local programs. Already, FAM has been tested in Arkansas, Georgia, Nebraska, New York, Oregon, Pennsylvania, South Carolina, Texas, Utah and Wisconsin.

The new model is thus instructionally focused on function, program and site-level (school specific) spending, and uses the following methodology:

■ **Specification**—Using all funds, the Model builds a set of

FIGURE 1
The Four Dimensions of the Model

I. By Function	II. By Location
Instruction Instructional Support Operations Other Commitments Leadership	Central School Site Non-Site Specific (Non-Allocated)
III. By Individual School and School Type	IV. By Program
Elementary Schools Middle/Junior High Schools Senior High Schools Other Schools (Alternative, Vocational)	Special Education General Education Bilingual/LEP Chapters 1 & 2 Other Programs

common definitions, procedures, formulas, and student populations, incorporating 100 percent of school-year expenditures. This stage is critical to ensure consistency and comparability among school-sites and districts;

■ **Inputting**—The software program uses a file of the district's general ledger, taken at a specific point in time, as the input necessary to create the data used by the Model. The coding structure of the general ledger is used by the Model to ensure that expenditures are appropriately identified and categorized;

■ **Mapping**—FAM cross-walks the district's general ledger by mapping five functions: instruction, instructional support, operations, other commitments and leadership, at each and every school location. The mapping process is first used for items that have a clear functional and locational indicator in the general ledger. Remaining expenditure line items without direct school-site indicators are attributed to their appropriate site and function using the allocations methodologies built into the Model;

Allocations—Attributing centrally budgeted and controlled costs to their appropriate locations, FAM can allocate such traditional expenses as pupil transportation, food services, school operations, maintenance and employee benefits to schools, selecting the appropriate methodology for local purposes from among various allocations formulas. Additionally, personnel who handle multiple duties in a district, or who trade-off between teaching and supervisory functions may have the time value of their salaries and benefits allocated to the appropriate functions and programs;

■ **Aggregation**—Summarizing all costs at their appropriate setting, program, level and school, the Model tests to see that all funds are accounted for and that costs total to the total dollars spent by a district or school, by function, grade level and program. Specifically, the methodology organizes 100 percent of the expenditure data into function, program and grade level categories at both district and individual school levels; and

■ **Reporting**—Working from a relational database, a more powerful tool than the financial

spreadsheet, analysts use both a set of 167 standard reporting exhibits (tables and charts) and a query model that helps to generate ad hoc reporting information. These six steps in the software program (specification, inputting, mapping, allocations, aggregation and reporting) equip school business administrators with a consistent, replicable methodology and reporting tool. Thus, the Model arms school business officials with the information to meet the rising demands for better financial information for improved managerial decision-making and better communication of this same information to the general public.

Multi-Dimensional Reporting

FAM works on four levels at once: function, organizational location, program and school—thus permitting a high level of

analytical power, sophistication and flexibility. The line items in the general ledger—identified using the coding system of the district, including the item code, source code, budget code, location code, function code, and so forth—serve as the raw data for the Model. The school business officials need to map and allocate only once, putting the blueprint of the district's financial system into FAM. Then in future years, the relational database will accept updated information automatically, mapping, allocating and reporting it yearly, quarterly or more often as needed.

In presenting each of its four sides, we see the increased analytical and reporting power of the Model. As shown in Figure 1, mission-directed information emerges from the four dimensions and the interaction among these dimensions.

By Function

The five functions in the Model include instruction, instructional support, operations, other commitments and leadership. To implement the Model, school business officials cross-walk the items in the general ledger into the appropriate functional category. Once this mapping system is inputted into the system, all subsequent reporting will be automatic, making analysis and reporting easier. Table 1 shows the Model in action: the functional breakdown of the \$245.4 million dollars expended in a typical large urban school district for the 1993-1994 school year. Instruction, for example, came to \$3,053 per pupil which is 51.30 percent of the total district per pupil average of \$5,951. Instructional support ran 11.70 percent, operations was 23.81 percent, other commitments were 7.10 percent, and leader-

TABLE 1
Direct and Indirect Costs to Schools and Central Office Costs
by Function, "Large Urban School District", 1993-1994, (Total: \$245,363,250; Pupils: 41,231)

<i>Functions</i>	<i>I. Costs Direct Schools</i>	<i>II. Indirect Schools</i>	<i>III. Central & Other</i>	<i>IV. Total</i>
Instruction	\$101,089,243	\$24,781,921	\$0	\$125,871,164
Percent District	(41.20%)	(10.10%)	(0.00%)	(51.30%)
Per Pupil District	\$2,452	\$601	\$0	\$3,053
Instructional Support	\$12,064,828	\$10,109,496	\$6,505,013	\$28,676,337
Percent District	(4.92%)	(4.12%)	(2.65%)	(11.69%)
Per Pupil District	\$293	\$245	\$158	\$696
Operations	\$18,252,401	\$27,088,833	\$13,058,238	\$58,399,472
Percent District	(7.44%)	(11.04%)	(5.32%)	(23.80%)
Per Pupil District	\$443	\$657	\$317	\$1,416
Other Commitments	\$0	\$0	\$17,290,301	\$17,290,301
Percent District	(0.00%)	(0.00%)	(7.05%)	(7.05%)
Per Pupil District	\$0	\$0	\$419	\$419
Leadership	\$10,952,477	\$194,678	\$3,975,821	\$15,122,976
Percent District	(4.46%)	(0.08%)	(1.62%)	(6.16%)
Per Pupil District	\$266	\$5	\$96	\$367
Total	\$142,358,949	\$62,174,928	\$40,829,373	\$245,363,250
Percent District	(58.02%)	(25.34%)	(16.64%)	(100.00%)
Per Pupil District	\$3,453	\$1,508	\$990	\$5,951

TABLE 2**School-Site Instructional Function, Sub-Function and Detail Function by Costs and Percents, "Urban District", 1993-1994**

	<i>Total Dollars</i>	<i>Per Pupil (41,231 pupils)</i>	<i>% At School (\$204,534M)</i>	<i>% To Total (\$245,363M)</i>
Instruction	\$125,871,164	\$3,053	61.54%	51.30%
Face-to-Face Teaching	\$120,017,878	\$2,910	58.66%	48.90%
Instructional Teachers	\$111,737,842	\$2,710	54.63%	45.54%
Substitute Teachers	\$1,484,055	\$36	0.73%	0.60%
Paraprofessionals	\$6,795,981	\$165	3.33%	2.77%
Classroom Materials	\$5,853,286	\$142	2.86%	2.39%
Pupil Use Technology	\$507,389	\$12	0.24%	0.21%
Instructional Materials	\$5,345,897	\$130	2.62%	2.18%
School Site Total	\$204,533,877	\$4,961	100.00%	83.36%

ship was 6.16 percent.

The Model also allows ever greater detail for functional spending, a kind of "drilling down" from the five functions, to the 14 sub-functions and 33 detail-functions. Table 2 shows the costs for the sub-functions and includes instructional teachers (salaries and benefits), substitute teachers and paraprofessionals, allowing business managers to see the expenditures on an aggregate, per pupil and percentage of school site and total district per-pupil costs detail-functions of the large urban school district. The instructional "function" as an example, is broken down into two sub-functions, face-to-face teaching (the personnel side) and classroom materials (the non-personnel costs). Then, the detail-functions under face-to-face teaching include instructional teachers (salaries and benefits), substitute teachers, and paraprofessionals, allowing business managers to see the expenditures on an aggregate, per pupil, and percentage of school site and total district per pupil costs.

Overall, as seen in the illustration, instruction as a single function ran \$125.9 million in this school district, which is \$3,053 per pupil, or 61.54 per-

cent of all school-site costs, and 51.30 percent of the district's total per pupil expenditures. Sub-function analysis is based on face-to-face teaching at 48.90 percent—with instructional teacher costs running 45.54 percent, substitute teachers 0.60 percent and paraprofessionals at 2.77 percent. One interesting finding is the comparison of printed versus electronic materials, 0.21 percent or \$12 per student for pupil-use technology versus 2.18 percent for printed material or \$130 per student. Thus, FAM permits a greater level of specificity in each function, going from the five basic functions to 33 detail-functions, as the instruction information in Table 2 indicates.

By Organizational Structure

The second side of the relational database is the ability of the software's methodology to separate costs by location by organizational structure, whether at the school-site, central office or non-allocated (pass-through costs, payments to other agencies, etc.). Table 3 shows three columns—school-site, central and non-allocate—for each of the 33 detail-functions. Interestingly, expenditures for the instruction function are seen only

at school-site (45.50 percent)—with non-allocated costs mainly attributed to other commitments. The remaining two functions are divided between school and central locations. Leadership, for example, in a large urban school district ran 4.50 percent at the school site (principals, assistants and office of the principal) and 1.60 percent of central office. (Superintendent, deputies, researchers, directors and legal department). Thus FAM can separate costs by both their location (columns) and their many functions (rows), as shown. The power of the analysis, using the relational database, is to determine exact expenditures at each school for all, regular and special students, by function.

Individual Schools by Type/Level

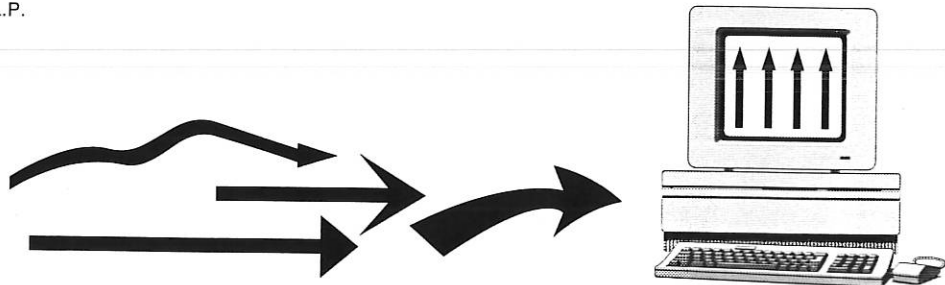
Table 4 treats the school by level or type (elementary, middle or junior high, senior high and other types including alternative, vocational and special school), permitting policy-makers to see the different costs affecting students of differing ages and levels. Among these types in the large urban school district, elementary schools as a group spent the least on instruction (\$2,898 per student or 48.70

TABLE 3
Finance Analysis Model for Education, School-Site and Central Office
Expenditures by Detail Function, Omaha Public Schools, 1993/1994

<i>Total Spending: Budget or Expenditures Detail Functions</i>	<i>CURRENT OPERATING</i>		
	<i>School Site*</i>	<i>Central Office</i>	<i>Non-Allocated</i>
Instructional Teachers	45.5% 111,737,842		
Substitutes	0.6% 1,484,055		
Instructional Paraprofessionals	2.8% 6,795,981		
Pupil-Use Technology & Software	0.2% 507,389		
Instructional Materials, Tests & Supplies	2.2% 5,345,897		
Guidance & Counseling	2.5% 6,151,486	0.4%	900,401
Library & Media	1.8% 4,311,476	0.5%	1,342,877
Extracurricular	0.4% 1,036,354	0.0%	28,562
Student Health	0.7% 1,644,861	0.1%	132,909
Curriculum Development	0.7% 1,689,370	0.3%	742,097
In-Service & Staff Development	0.1% 309,344	0.8%	1,952,567
Sabbaticals	0.0% 0	0.0%	0
Program Development	1.7% 4,110,733	0.6%	1,405,601
Auxiliary Personnel, Social Workers, Therapists, Psychologists & Evaluators	1.2% 2,920,699	0.0%	0
Transportation	5.4% 13,246,076	0.4%	1,078,060
Food Service	3.5% 8,621,352	0.4%	1,098,037
Safety	0.4% 1,083,612	0.0%	
School Buildings, Utilities & Maintenance	9.0% 21,967,537	0.1%	229,588
Non-School Buildings, Utilities & Maintenance		1.2%	2,941,324
Data Processing	0.2% 422,657	0.3%	679,906
Business Offices		2.9%	7,031,323
Reserves - Designated		0.0%	0
Reserves - Undesignated		0.0%	0
Principal & Interest		1.3%	3,215,740
Current Capital Purchases		4.1%	10,003,460
Parochial, Private & Charter			
School Pass-Through		0.7%	1,808,465
Retiree Benefits & Other		0.7%	1,745,451
School Management Contracts		0.0%	0
Litigation and Settlements		0.2%	517,185
Principals & Assistant Principals	2.9% 7,212,459		
Office of the Principal	1.6% 3,934,696		
Deputies, Senior Administrators, Research & Program Evaluators		0.2%	546,525
Superintendent & School Board		1.2%	3,026,437
Legal Department		0.2%	402,859

* Includes direct expenditures and the allocation of indirect expenditures.

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percent), junior high schools were next at 50.66 percent (\$3,015 per student) and high schools were the most among regular schools at 54.76 percent or \$3,259 per student. However, alternative schools—with their small size and special programs spent 71.10 percent on instruction, the highest by type. While operations overall ran 18.48 percent on average, junior high schools as a group were highest at 22.89 percent, high schools next at 18.23 percent, and elementary schools the lowest at 14.25 percent. Again, the alternative schools were most costly at 16.97 percent to run. Thus, despite two decades of advice to invest more heavily in younger children in the earlier grades, FAM shows that elementary schools received the lowest percent total at 79.12 percent, with the least spent on instruction,

48.70 percent, when compared to the average at 51.30 percent and high schools at nearly 55 percent.

Table 5 shows the result of individual school analysis, whereby the Model selects the high and low outliers for each of the five major functions compared against overall total school costs for the 81 public schools in the large urban school district. For the instruction function, Robbins Elementary School was the high at \$3,923 per pupil, while Peters Elementary School was the low at \$2,345 per student, with a difference of \$1,578 per pupil between them. Similar comparisons can be made for junior and senior schools, with Warren Science Junior High and Nordman High School being the highs and Miller Jr. High School and Norfolk Sr. High School, the lows by type and instruction.

The other functions show

interesting differences, with operation expenditures totaling 49.39 percent at Warren Science Junior High and Milton Elementary at 4.41 percent. The total cost differences went from 108.18 percent or \$6,438 per pupil at Kelly Elementary School to a low of 59.57 percent or \$3,545 per pupil at Peters Elementary. Again, FAM has the capacity to drive costs to individual schools by function, showing the way resources are used in each school and for each function.

By Program

The fourth dimension of FAM is program, including special education, general education, bilingual and others which include Chapter I/Title I, Summer and Saturday programs, and other categories. Data can be aggregated by program for the

TABLE 4
School-Site Costs by Type and Function, "Large Urban School District",
1993-1994, (N=41,231 pupils), (District total: \$5,951 per pupil)

School Type	FUNCTIONS				
	I. Instruction	II. Instr. Supp.	III. Operations	IV. Leadership	V. Total
Elementary	\$66,673,705	\$13,194,806	\$23,229,016	\$5,235,797	\$108,333,323
Per Pupil	\$2,898	\$573	\$1,010	\$228	\$4,709
Percent	48.70%	9.63%	16.97%	3.83%	79.12%
Junior High	\$21,906,758	\$3,413,224	\$9,896,239	\$2,384,589	\$37,600,810
Per Pupil	\$3,015	\$470	\$1,362	\$328	\$5,176
Percent	50.66%	7.90%	22.89%	5.51%	86.97%
Senior High	\$33,365,324	\$4,975,863	\$11,103,553	\$3,243,209	\$52,687,950
Per Pupil	\$3,259	\$486	\$1,085	\$317	\$5,147
Percent	54.76%	8.17%	18.23%	5.33%	86.49%
Alternative	\$3,050,511	\$432,721	\$1,109,168	\$223,253	\$4,815,653
Per Pupil	\$4,231	\$600	\$1,538	\$310	\$6,679
Percent	71.10%	10.08%	25.85%	5.21%	112.24%
Other	\$874,867	\$157,713	\$3,261	\$60,311	\$1,096,152
Per Pupil	NA	NA	NA	NA	NA
Percent	NA	NA	NA	NA	NA
Total	\$125,871,165	\$22,174,327	\$45,341,237	\$11,147,159	\$204,533,888
Per Pupil	\$3,053	\$538	\$1,100	\$270	\$4,961
Percent	51.30%	9.04%	18.48%	4.54%	83.36%

whole system—by function and also can be driven down to each school.

Table 6 shows the additional cost per student attributed to the special education, general education and bilingual. Likewise, such program data can also be used in each school to test the effects on these school's rankings, perhaps affecting their outlier status. For example, a school may be a high outlier when *all* costs are included. When special education is separated from general education (regular education) costs, however, the outlier status may disappear, since the higher costs of special education drove up the overall cost of the average expenditures for each function. A dependence on average costs can thus obscure the variation within and between schools by program.

Table 7 shows an example of an elementary school in a large urban school district both before and after the special education costs for instruction are isolated and accounted for in the analysis. The top row shows the pupil populations for *all* students (343), for special education—full-time, self-contained students (110) and the remaining regular education students (233). The second row isolates the aggregate costs at \$1.238 million for total students, \$0.496 million for special education, and \$0.740 million for the regular students. Rows three and four show the per pupil and percent of total district costs based on the average of \$5,951 per student.

As shown in Table 7, when all costs are included for instruction at this school, the total is 60.58 percent of district per pupil spending or \$3,606 per pupil. However, when the special education costs are accounted for at 75.84 percent (\$4,513 per student) and then removed from the analysis, the regular education funds for instruction dip to 53.39 percent or \$3,177 per pu-

TABLE 5
High and Low School Per Pupil Expenditures Showing Outliers by Type and Function, with Average Expenditures, "Large Urban School District", 1993-1994

<i>Function</i>	<i>I. School</i>	<i>II. Per Pupil</i>	<i>III. % of Total District (\$5,951/pupil)</i>
INSTRUCTION			
High Outliers			
Elementary School	Robbins	\$3,923	65.92%
Junior High School	Warren Science	\$3,782	63.55%
Senior High School	Nordman	\$3,842	64.96%
Average School	All Schools	\$3,053	51.30%
Low Outliers			
Elementary School	Peters	\$2,345	39.64%
Junior High School	Miller	\$2,711	45.56%
Senior High School	Norfolk	\$2,846	47.82%
INSTRUCTIONAL SUPPORT			
High Outliers			
Elementary School	Wheeler	\$876	14.72%
Junior High School	Hills	\$577	9.75%
Senior High School	Bowman	\$612	10.28%
Average School	All Schools	\$538	9.04%
Low Outliers			
Elementary School	Spiller	\$388	6.52%
Junior High School	Miller	\$355	6.00%
Senior High School	Central	\$402	6.79%
OPERATIONS			
High Outliers			
Elementary School	Kelly	\$1,751	29.42%
Junior High School	Warren Science	\$2,929	49.39%
Senior High School	Suffolk	\$1,741	29.42%
Average School	All Schools	\$1,099	18.47%
Low Outliers			
Elementary School	Milton	\$261	4.41%
Junior High School	Miller	\$1,089	18.41%
Senior High School	Nordman	\$909	15.37%
LEADERSHIP			
High Outliers			
Elementary School	Robbins	\$405	6.85%
Junior High School	Hills	\$473	7.95%
Senior High School	Norfolk	\$391	6.60%
Average School	All Schools	\$270	4.53%
Low Outliers			
Elementary School	High Hills	\$146	2.45%
Junior High School	Nelson	\$264	4.46%
Senior High School	Nordman	\$236	3.98%
TOTAL COSTS			
High Outliers			
Elementary School	Kelly	\$6,438	108.18%
Junior High School	Warren Science	\$8,551	144.57%
Senior High School	Norfolk	\$6,411	108.39%
Average School	All Schools	\$4,960	83.35%
Low Outliers			
Elementary School	Peters	\$3,545	59.57%
Junior High School	Miller	\$5,434	91.31%
Senior High School	Nordman	\$4,396	77.87%

Note: The school names have been changed to provide confidentiality.

... This shows the distortion on instructional expenditures when special education or other special program costs are included. The power of the analysis, using the relational database, is to determine exact expenditures at each school for all, regular and special students by function.

Separating Costs

The Finance Analysis Model builds a computerized reporting system—working off a relational database—that can separate costs by *organizational setting* (central office, school site, other), by *function* (instruction,

instructional support, operations, other commitments, and leadership), by *type or level of school* (elementary, middle, high), by *individual schools* and by *program* (special education, regular education, bilingual, Chapters 1 & 2). When these costs are cross-tabulated at each school, by function, type, program and location, the capacity exists to raise questions and answer them quickly off the database. This query function permits decision makers to find and share costs with parents, teachers, administrators and communities about how resources are being allocated and used,

where and for what purposes.

Actionable information should be accurate, specific, available and flexible. It can provide school business managers with the tools they need to meet the rising demands in American education. FAM provides many of these qualities as the analysis here shows. In efforts toward greater school-site accountability and productivity, information is key. As accounting expert Riashi-Belkaoui (1992) explains,

The interaction of the management accounting system with all other systems within the organization,

TABLE 6
District-Wide Expenditures by Function and Program, "Large Urban School District", 1993-1994

	<i>Special Education (FT)</i>	<i>Special Education (PT)</i>	<i>Bilingual/ESL</i>	<i>General Education</i>	<i>Total*</i>
Instruction					
Total Dollars	\$17,001,420	\$2,017,887	\$1,144,678	\$89,338,399	\$125,871,164
Per Pupil Dollars	\$3,591	\$1,110	\$2,008	\$2,448	\$3,053
Percent	60.35%	18.66%	33.75%	41.14%	51.30%
Instructional Support					
Total Dollars	\$398,873	\$5,084,136	\$79,805	\$18,840,201	\$28,679,337
Per Pupil Dollars	\$84	\$2,800	\$140	\$516	\$696
Percent	1.41%	47.04%	2.35%	8.67%	11.70%
Operations					
Total Dollars	\$4,847,803	\$0	\$558,244	\$47,661,241	\$58,399,472
Per Pupil Dollars	\$1,023	\$0	\$979	\$1,306	\$1,416
Percent	17.19%	0.00%	16.46%	21.95%	23.79%
Other Commitments					
Total Dollars	\$1,324,939	\$35,406	\$0	\$15,357,189	\$17,290,301
Per Pupil Dollars	\$280	\$19	\$0	\$421	\$419
Percent	4.71%	0.32%	0.00%	7.07%	7.04%
Leadership					
Total Dollars	\$16,297	\$179,512	\$0	\$14,843,375	\$15,122,976
Per Pupil Dollars	\$3	\$99	\$0	\$407	\$367
Percent	0.06%	1.66%	0.00%	6.84%	6.17%
Total					
Total Dollars	\$23,589,332	\$7,316,941	\$1,782,727	\$186,040,405	\$245,363,250
Per Pupil Dollars	\$4,983	\$4,029	\$3,128	\$5,098	\$5,951
Percent	83.73%	67.71%	52.56%	85.67%	100.00%

* Total also includes programs not included on table: Title I/Chapter I; Summer & Saturday; and all other categorical

and especially the integration of these systems, is essential for an efficient functioning of the organization. A management accounting system may be defined as the set of human and capital resources within an organization that is responsible for the production and dissemination of information deemed relevant for internal decision-making. (1992, p. 13)

With high quality information, related to the structure, costs and uses of funds in the school system and individual schools, it is possible to make school-site management and shared decision making effective. The Finance Analysis Model provides a dynamic relational database for school business officials. While FAM does not provide the complete answer to complex policy issues in education, it does generate the information necessary (when used in combination with test scores, attendance data, teacher qualities and the like) to improve the productivity and efficiency of America's schools. □

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TABLE 7
Effect of Special Education—Full-Time Costs—on Instructional Expenditures “Large Urban School District Elementary School”, 1993-1994

	I. Total Costs (343 pupils)	II. Special Education Full-Time (110 pupils)	III. Remaining Total Costs (233 pupils)
Dollars	\$1,237,706	\$496,437	\$740,269
Per Pupil Costs	\$3,606	\$4,513	\$3,177
% of District Total	60.58%	75.84%	53.39%

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Report Index

In\$ite™

The Finance Analysis Model for Education™

**Coopers & Lybrand L.L.P.
K-12 Education**

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3. Each Alternative School - By Program - Summary \$		R-3	1/school
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5. Each Alternative School - By Program - Per Pupil		R-5	1/school
6. Each Alternative School - General Education		R-6	1/school
7. Each Alternative School - Special Education		R-7	1/school
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Sample Reports

In\$ite™

The Finance Analysis Model for Education™

**Coopers & Lybrand L.L.P.
K-12 Education**

Urban School District
1994-1995 Actual
District Expenditures by Program

Total Expenditures:	\$288,226,204
Total Enrollment:	76,275
Avg. Per Pupil Expenditures:	\$3,779

Total	Special Education	Bilingual / ESL	Chapter 1 / Title 1	Vocational Education	Other Programs	General Education
Expenditures: \$288,226,204	\$25,002,653	\$435,155	\$6,561,042	\$11,667,731	\$35,254,630	\$209,304,994
% of Total Expenditures: 100.00%	8.67%	0.15%	2.28%	4.05%	12.23%	72.62%
Program Enrollment:	10,470.00	5,249.00	9,207.00	46,557.00	N/A	75,306.00
% Involvement:	13.73%	6.88%	12.07%	61.04%		98.73%
Instruction						
Expenditures: \$167,564,147	\$21,035,099	\$286,822	\$5,444,260	\$9,036,268	\$12,789,203	\$118,972,495
% of Total Expenditures: 58.14%	7.30%	0.10%	1.89%	3.14%	4.44%	41.28%
Instructional Support						
Expenditures: \$25,092,426	\$3,548,574	\$146,004	\$588,928	\$1,389,645	\$2,605,138	\$16,814,137
% of Total Expenditures: 8.71%	1.23%	0.05%	0.20%	0.48%	0.90%	5.83%
Operations						
Expenditures: \$48,262,467	\$16,120	\$2,023	\$32,631	\$66,504	\$17,079,330	\$31,065,859
% of Total Expenditures: 16.74%	0.01%	0.00%	0.01%	0.02%	5.93%	10.78%
Other Commitments						
Expenditures: \$31,101,729	\$311,176	\$306	\$492,507	\$1,175,314	\$2,723,245	\$26,399,181
% of Total Expenditures: 10.79%	0.11%	0.00%	0.17%	0.41%	0.94%	9.16%
Leadership						
Expenditures: \$16,205,435	\$91,684	\$0	\$2,716	\$0	\$57,714	\$16,053,322
% of Total Expenditures: 5.62%	0.03%	0.00%	0.00%	0.00%	0.02%	5.57%

Note: The enrollment information contained herein, including per pupil calculations, is based on Headcount/Enrollment utilizing the Average Daily Attendance method. As the district is utilizing Headcount/Enrollment, the total of the program enrollments for a particular location may exceed the related location enrollment numbers.

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Urban School District
1994-1995 Actual
District Expenditures by Education Level

Total Expenditures:	\$288,226,204
Total Enrollment:	76,275
Avg. Per Pupil Expenditures:	\$3,779

Total		Elementary	Middle	High	Alternative	Other	Non-School
Expenditures:	\$288,226,204	\$116,117,692	\$53,830,159	\$53,559,978	\$1,441,964	\$904,196	\$62,372,215
% of Total Expenditures:	100.00%	40.29%	18.68%	18.58%	0.50%	0.31%	21.64%
Enrollment:	76275	40,489	19,185	16,205	396	0	—
% of District Enrollment:	100.00%	53.08%	25.15%	21.25%	0.52%	0.00%	—
Instruction							
Expenditures:	\$167,564,147	\$76,433,334	\$33,959,748	\$31,468,579	\$744,789	\$416,610	\$24,541,086
% of Total Expenditures:	58.14%	26.52%	11.78%	10.92%	0.26%	0.14%	8.51%
Instructional Support							
Expenditures:	\$25,092,426	\$5,067,497	\$4,960,604	\$5,328,924	\$139,136	\$367,075	\$9,229,189
% of Total Expenditures:	8.71%	1.76%	1.72%	1.85%	0.05%	0.13%	3.20%
Operations							
Expenditures:	\$48,262,467	\$21,129,702	\$10,285,076	\$10,698,960	\$404,788	\$71,357	\$5,672,585
% of Total Expenditures:	16.74%	7.33%	3.57%	3.71%	0.14%	0.02%	1.97%
Other Commitments							
Expenditures:	\$31,101,729	\$6,093,182	\$1,523,615	\$3,254,542	\$53,882	\$49,075	\$20,127,432
% of Total Expenditures:	10.79%	2.11%	0.53%	1.13%	0.02%	0.02%	6.98%
Leadership							
Expenditures:	\$16,205,435	\$7,393,977	\$3,101,115	\$2,808,972	\$99,369	\$78	\$2,801,924
% of Total Expenditures:	5.62%	2.57%	1.08%	0.97%	0.03%	0.00%	0.97%

1-20

Urban School District
1994-1995 Actual
District Expenditures by Cost Type

Total Expenditures:	\$288,226,204
Total Enrollment:	76,275
Avg. Per Pupil Expenditures:	\$3,779

Total	School	Central	Non-Allocated
Expenditures: \$288,226,204	\$214,879,692	\$42,244,784	\$31,101,729
% of Total Expenditures: 100.00%	74.55%	14.66%	10.79%
Instruction			
Expenditures: \$167,564,147	\$143,023,061	\$24,541,086	\$0
% of Total Expenditures: 58.14%	49.62%	8.51%	0.00%
Instructional Support			
Expenditures: \$25,092,426	\$15,863,237	\$9,229,189	\$0
% of Total Expenditures: 8.71%	5.50%	3.20%	0.00%
Operations			
Expenditures: \$48,262,467	\$42,589,883	\$5,672,585	\$0
% of Total Expenditures: 16.74%	14.78%	1.97%	0.00%
Other Commitments			
Expenditures: \$31,101,729	\$0	\$0	\$31,101,729
% of Total Expenditures: 10.79%	0.00%	0.00%	10.79%
Leadership			
Expenditures: \$16,205,435	\$13,403,512	\$2,801,924	\$0
% of Total Expenditures: 5.62%	4.65%	0.97%	0.00%

Total District

\$288,226,204 100.0%

Instruction

\$167,564,147 58.1%

Instructional Support

\$25,092,426 8.7%

Operations

\$48,262,467 16.7%

Other Commitments

\$31,101,729 10.8%

Leadership

\$16,205,435 5.6%

2. Total District - Sub-Functions

Total District		\$288,226,204	100.0%
Instruction	\$167,564,147 58.1%	Face-to-Face Teaching	\$160,135,294 55.6%
		Classroom Materials	\$7,428,853 2.6%
Instructional Support	\$25,092,426 8.7%	Pupil Support	\$18,618,460 6.5%
		Teacher Support	\$5,033,355 1.7%
		Program Support	\$1,440,611 0.5%
Operations	\$48,262,467 16.7%	Non-Instructional Pupil Services	\$19,142,847 6.6%
		Facilities	\$25,474,932 8.8%
		Business Services	\$3,644,688 1.3%
Other Commitments	\$31,101,729 10.8%	Contingencies	\$0 0.0%
		Capital	\$28,980,053 10.1%
		Out-of-District Obligations	\$2,083,310 0.7%
		Legal Obligations	\$38,366 0.0%
Leadership	\$16,205,435 5.6%	School Management	\$13,912,092 4.8%
		Program / Operations Management	\$1,784,969 0.6%
		District Management	\$508,374 0.2%

3. Total District - Detail Functions

Number of Pupils 76,275	FAM Code	Total District	Per Pupil	% to Total District
Total District		\$288,228,204	\$3,779	100.0%
Instruction		167,564,147	\$2,197	58.1%
Face-to-Face Teaching		160,135,294	\$2,099	55.6%
Instructional Teachers		148,144,905	\$1,942	51.4%
Substitutes		1,879,125	\$25	0.7%
Instructional Paraprofessionals		10,111,264	\$133	3.5%
Classroom Materials		7,428,853	\$97	2.6%
Pupil-Use Technology & Software		0	\$0	0.0%
Instructional Materials, Trips & Supplies		7,428,853	\$97	2.6%
Instructional Support		25,092,426	\$329	8.7%
Pupil Support		18,618,460	\$244	6.5%
Guidance & Counseling		0	\$0	0.0%
Library & Media		4,319,990	\$57	1.5%
Extracurricular		3,860,812	\$51	1.3%
Student Health & Services		10,437,659	\$137	3.6%
Teacher Support		5,033,355	\$66	1.7%
Curriculum Development		1,250,451	\$16	0.4%
In-Service, Staff Development & Support		3,699,581	\$49	1.3%
Sabbaticals		83,323	\$1	0.0%
Program Support		1,440,611	\$19	0.5%
Program Development		0	\$0	0.0%
Therapists, Psych, Eval, Pers Att. & Soc Workers		1,440,611	\$19	0.5%
Operations		48,282,467	\$633	16.7%
Non-Instructional Pupil Services		19,142,847	\$251	6.6%
Transportation		4,710,211	\$62	1.6%
Food Service		13,321,944	\$175	4.6%
Safety		1,110,692	\$15	0.4%
Facilities		25,474,932	\$334	8.8%
Building Upkeep, Utilities & Maintenance		25,474,932	\$334	8.8%
Business Services		3,644,688	\$48	1.3%
Data Processing		622,577	\$8	0.2%
Business Operations		3,022,111	\$40	1.0%
Other Commitments		31,101,729	\$408	10.8%
Contingencies		0	\$0	0.0%
Budgeted Contingencies		0	\$0	0.0%
Capital		28,980,053	\$380	10.1%
Debt Service		12,217,340	\$160	4.2%
Capital Projects		16,762,713	\$220	5.8%
Out-of-District Obligations		2,083,310	\$27	0.7%
Parochial, Pvt, Charter & Public Pass Through		200,508	\$3	0.1%
Retiree Benefits & Other		1,882,802	\$25	0.7%
Enterprise/Community Service Operations		0	\$0	0.0%
Legal Obligations		38,366	\$1	0.0%
Claims & Settlements		38,366	\$1	0.0%
Leadership		16,205,435	\$212	5.6%
School Management		13,912,092	\$182	4.8%
Principals & Assistant Principals		9,489,860	\$124	3.3%
School Office		4,422,232	\$58	1.5%
Program / Operations Management		1,784,969	\$23	0.6%
Deputies, Sr Admin, Rsrchrs & Prog Evaluators		1,784,969	\$23	0.6%
District Management		508,374	\$7	0.2%
Superintendent & School Board		508,374	\$7	0.2%
Legal		0	\$0	0.0%

4. Total District - Program Summary \$

	Total District	Special Education	Bilingual / ESL	Chapter 1 / Title 1	Vocational Education	Other Programs	General Education
Total Program	\$288,226,204	\$25,002,653	\$435,155	\$6,561,042	\$11,667,731	\$35,254,630	\$209,304,994
Instruction	167,564,147	21,035,099	286,822	5,444,260	9,036,268	12,789,203	118,972,495
Teaching	160,135,294	20,423,949	216,482	4,547,157	8,036,481	11,633,871	115,277,354
Instrl Teachers	148,144,905	15,848,592	216,077	1,150,548	7,874,803	10,288,392	112,766,493
Substitutes	1,879,125	49,086	94	3,001	12,943	160,475	1,653,525
Instrl Paraprof	10,111,264	4,526,271	311	3,393,608	148,736	1,185,004	857,336
Classrm Material	7,428,853	611,150	70,340	897,103	999,787	1,155,332	3,695,141
Pupil Technology	0	0	0	0	0	0	0
Instrl Materials	7,428,853	611,150	70,340	897,103	999,787	1,155,332	3,695,141
Support	25,092,426	3,548,574	146,004	588,928	1,389,645	2,605,138	16,814,137
Pupil Support	18,618,460	1,399,165	0	380,901	1,137,120	954,982	14,746,291
Guidance	0	0	0	0	0	0	0
Library Media	4,319,990	1,931	0	59,650	24,943	1,240	4,232,225
Extracurricular	3,860,812	1,572	0	0	11,267	76,936	3,771,036
Student Health	10,437,659	1,395,662	0	321,252	1,100,910	876,806	6,743,030
Teacher Support	5,033,355	861,975	146,004	208,027	252,525	1,632,787	1,932,038
Curriculum Dev	1,250,451	332,603	0	73,226	80,864	59,969	703,789
Staff Dev	3,699,581	529,372	146,004	134,801	171,660	1,572,818	1,144,926
Sabbaticals	83,323	0	0	0	0	0	83,323
Program Support	1,440,611	1,287,435	0	0	0	17,370	135,807
Program Dev	0	0	0	0	0	0	0
Therapists et al	1,440,611	1,287,435	0	0	0	17,370	135,807
Operations	48,262,467	16,120	2,023	32,631	66,504	17,079,330	31,065,859
Pupil Services	19,142,847	14,120	2,023	0	5,071	17,010,718	2,110,914
Transportation	4,710,211	7,828	2,023	0	5,071	3,714,777	980,512
Food Service	13,321,944	6,292	0	0	0	13,295,668	19,984
Safety	1,110,692	0	0	0	0	274	1,110,418
Facilities	25,474,932	2,000	0	32,631	61,432	67,924	25,310,945
Building Upkeep	25,474,932	2,000	0	32,631	61,432	67,924	25,310,945
Busn. Services	3,644,688	0	0	0	0	688	3,644,000
Data Processing	622,577	0	0	0	0	0	622,577
Busn. Operations	3,022,111	0	0	0	0	688	3,021,423
Othr Commitmen	31,101,729	311,176	306	492,507	1,175,314	2,723,245	26,399,181
Contingencies	0	0	0	0	0	0	0
Bgt Contingncies	0	0	0	0	0	0	0
Capital	28,980,053	215,793	0	403,692	700,124	2,251,431	25,409,013
Debt Servc	12,217,340	0	0	0	0	0	12,217,340
Capital Projects	16,762,713	215,793	0	403,692	700,124	2,251,431	13,191,673
Out-of-District	2,083,310	57,017	306	88,815	475,190	471,814	990,168
Pass-Throughs	200,508	57,017	306	88,815	475,190	471,814	(892,634)
Retiree Benefits	1,882,802	0	0	0	0	0	1,882,802
Enterprise Ops	0	0	0	0	0	0	0
Legal Obligation	38,366	38,366	0	0	0	0	0
Claims/Setlments	38,366	38,366	0	0	0	0	0
Leadership	16,205,435	91,684	0	2,716	0	57,714	16,053,322
Schl Management	13,912,092	90,058	0	0	0	56,248	13,765,787
Principals	9,489,860	35,707	0	0	0	36,492	9,417,662
School Office	4,422,232	54,351	0	0	0	19,756	4,348,125
Prog/Ops Mngt	1,784,969	1,626	0	2,716	0	1,466	1,779,161
Deputies et al	1,784,969	1,626	0	2,716	0	1,466	1,779,161
District Mngt	508,374	0	0	0	0	0	508,374
Superintndnt/Bd	508,374	0	0	0	0	0	508,374
Legal	0	0	0	0	0	0	0

.-5. Total District - Program Summary %

	Total District	Special Education	Bilingual / ESL	Chapter 1 / Title 1	Vocational Education	Other Programs	General Education
Total Program	\$288,226,204	8.7%	0.2%	2.3%	4.0%	12.2%	72.6%
Instruction	167,564,147	12.6%	0.2%	3.2%	5.4%	7.6%	71.0%
Teaching	160,135,294	12.8%	0.1%	2.8%	5.0%	7.3%	72.0%
Instrl Teachers	148,144,905	10.7%	0.1%	0.8%	5.3%	6.9%	76.1%
Substitutes	1,879,125	2.6%	0.0%	0.2%	0.7%	8.5%	88.0%
Instrl Paraprof	10,111,264	44.8%	0.0%	33.6%	1.5%	11.7%	8.5%
Classrm Material	7,428,853	8.2%	0.9%	12.1%	13.5%	15.6%	49.7%
Pupil Technology	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Instrl Materials	7,428,853	8.2%	0.9%	12.1%	13.5%	15.6%	49.7%
Support	25,092,426	14.1%	0.6%	2.3%	5.5%	10.4%	67.0%
Pupil Support	18,618,460	7.5%	0.0%	2.0%	6.1%	5.1%	79.2%
Guidance	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Library Media	4,319,990	0.0%	0.0%	1.4%	0.6%	0.0%	98.0%
Extracurricular	3,860,812	0.0%	0.0%	0.0%	0.3%	2.0%	97.7%
Student Health	10,437,659	13.4%	0.0%	3.1%	10.5%	8.4%	64.6%
Teacher Support	5,033,355	17.1%	2.9%	4.1%	5.0%	32.4%	38.4%
Curriculum Dev	1,250,451	26.6%	0.0%	5.9%	6.5%	4.8%	56.3%
Staff Dev	3,699,581	14.3%	3.9%	3.6%	4.6%	42.5%	30.9%
Sabbaticals	83,323	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Program Support	1,440,611	89.4%	0.0%	0.0%	0.0%	1.2%	9.4%
Program Dev	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Therapists et al	1,440,611	89.4%	0.0%	0.0%	0.0%	1.2%	9.4%
Operations	48,262,467	0.0%	0.0%	0.1%	0.1%	35.4%	64.4%
Pupil Services	19,142,847	0.1%	0.0%	0.0%	0.0%	88.9%	11.0%
Transportation	4,710,211	0.2%	0.0%	0.0%	0.1%	78.9%	20.8%
Food Service	13,321,944	0.0%	0.0%	0.0%	0.0%	99.8%	0.2%
Safety	1,110,692	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Facilities	25,474,932	0.0%	0.0%	0.1%	0.2%	0.3%	99.4%
Building Upkeep	25,474,932	0.0%	0.0%	0.1%	0.2%	0.3%	99.4%
Busn. Services	3,644,688	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Data Processing	622,577	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Busn. Operations	3,022,111	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Othr Commitmen	31,101,729	1.0%	0.0%	1.6%	3.8%	8.8%	84.9%
Contingencies	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bgt Contingncies	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital	28,980,053	0.7%	0.0%	1.4%	2.4%	7.8%	87.7%
Debt Servc	12,217,340	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Capital Projects	16,762,713	1.3%	0.0%	2.4%	4.2%	13.4%	78.7%
Out-of-District	2,083,310	2.7%	0.0%	4.3%	22.8%	22.6%	47.5%
Pass-Throughs	200,508	28.4%	0.2%	44.3%	237.0%	235.3%	-445.2%
Retiree Benefits	1,882,802	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Enterprise Ops	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Legal Obligation	38,366	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Claims/Setlments	38,366	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Leadership	16,205,435	0.6%	0.0%	0.0%	0.0%	0.4%	99.1%
Schl Management	13,912,092	0.6%	0.0%	0.0%	0.0%	0.4%	98.9%
Principals	9,489,860	0.4%	0.0%	0.0%	0.0%	0.4%	99.2%
School Office	4,422,232	1.2%	0.0%	0.0%	0.0%	0.4%	98.3%
Prog/Ops Mngt	1,784,969	0.1%	0.0%	0.2%	0.0%	0.1%	99.7%
Deputies et al	1,784,969	0.1%	0.0%	0.2%	0.0%	0.1%	99.7%
District Mngt	508,374	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Superintendnt/Bd	508,374	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Legal	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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6. Total District By Education Level -Summary \$

	Education Levels					Non-School
	Elementary	Middle	High	Alternative	Other	
Total Program	\$110,024,510	\$52,306,543	\$50,305,436	\$1,388,082	\$855,121	\$73,346,513
Instruction	76,433,334	33,959,748	31,468,579	744,789	416,610	24,541,086
Teaching	74,357,529	33,279,486	30,741,826	731,081	315,553	20,709,819
Instrl Teachers	68,238,593	31,696,363	29,827,097	724,472	315,031	17,343,349
Substitutes	1,080,240	469,950	320,656	6,609	522	1,147
Instrl Paraprof	5,038,696	1,113,172	594,072	0	0	3,365,324
Classrm Material	2,075,805	680,262	726,754	13,708	101,057	3,831,267
Pupil Technology	0	0	0	0	0	0
Instrl Materials	2,075,805	680,262	726,754	13,708	101,057	3,831,267
Support	5,067,497	4,960,604	5,328,924	139,136	367,075	9,229,189
Pupil Support	3,147,998	3,985,798	4,523,649	139,136	367,075	6,454,804
Guidance	0	0	0	0	0	0
Library Media	2,259,345	898,054	738,550	28,395	7,811	387,834
Extracurricular	886,624	67,938	379,173	(178)	359,264	2,167,991
Student Health	2,028	3,019,806	3,405,927	110,919	0	3,898,979
Teacher Support	1,919,499	974,807	805,275	0	0	1,333,774
Curriculum Dev	0	0	0	0	0	1,250,451
Staff Dev	1,919,499	974,807	805,275	0	0	0
Sabbaticals	0	0	0	0	0	83,323
Program Support	0	0	0	0	0	1,440,611
Program Dev	0	0	0	0	0	0
Therapists et al	0	0	0	0	0	1,440,611
Operations	21,129,702	10,285,076	10,698,960	404,788	71,357	5,672,585
Pupil Services	11,088,220	3,993,422	2,950,964	0	0	1,110,241
Transportation	2,115,575	1,189,191	1,405,446	0	0	0
Food Service	8,972,645	2,803,780	1,545,519	0	0	0
Safety	0	451	0	0	0	1,110,241
Facilities	10,041,482	6,291,654	7,747,996	404,788	71,357	917,655
Building Upkeep	10,041,482	6,291,654	7,747,996	404,788	71,357	917,655
Busn. Services	0	0	0	0	0	3,644,688
Data Processing	0	0	0	0	0	622,577
Busn. Operations	0	0	0	0	0	3,022,111
Othr Commitmen	0	0	0	0	0	31,101,729
Contingencies	0	0	0	0	0	0
Bgt Contingncies	0	0	0	0	0	0
Capital	0	0	0	0	0	28,980,053
Debt Servc	0	0	0	0	0	12,217,340
Capital Projects	0	0	0	0	0	16,762,713
Out-of-District	0	0	0	0	0	2,083,310
Pass-Throughs	0	0	0	0	0	200,508
Retiree Benefits	0	0	0	0	0	1,882,802
Enterprise Ops	0	0	0	0	0	0
Legal Obligation	0	0	0	0	0	38,366
Claims/Setlments	0	0	0	0	0	38,366
Leadership	7,393,977	3,101,115	2,808,972	99,369	78	2,801,924
Schl Management	7,393,977	3,101,115	2,808,972	99,369	76	508,583
Principals	4,744,922	2,246,047	1,983,122	74,845	0	440,925
School Office	2,649,055	855,069	825,850	24,524	76	67,658
Prog/Ops Mngt	0	0	0	0	2	1,784,967
Deputies et al	0	0	0	0	2	1,784,967
District Mngt	0	0	0	0	0	508,374
Superintndnt/Bd	0	0	0	0	0	508,374
Legal	0	0	0	0	0	0

1. Total District By Education Level -Summary %

	Total District	Education Levels					Non-School
		Elementary	Middle	High	Alternative	Other	
Total Program	\$288,226,204	38.2%	18.1%	17.5%	0.5%	0.3%	25.4%
Instruction	167,564,147	45.6%	20.3%	18.8%	0.4%	0.2%	14.6%
Teaching	160,135,294	46.4%	20.8%	19.2%	0.5%	0.2%	12.9%
Instrl Teachers	148,144,905	46.1%	21.4%	20.1%	0.5%	0.2%	11.7%
Substitutes	1,879,125	57.5%	25.0%	17.1%	0.4%	0.0%	0.1%
Instrl Paraprof	10,111,264	49.8%	11.0%	5.9%	0.0%	0.0%	33.3%
Classrm Material	7,428,853	27.9%	9.2%	9.8%	0.2%	1.4%	51.6%
Pupil Technology	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Instrl Materials	7,428,853	27.9%	9.2%	9.8%	0.2%	1.4%	51.6%
Support	25,092,426	20.2%	19.8%	21.2%	0.6%	1.5%	36.8%
Pupil Support	18,618,460	16.9%	21.4%	24.3%	0.7%	2.0%	34.7%
Guidance	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Library Media	4,319,990	52.3%	20.8%	17.1%	0.7%	0.2%	9.0%
Extracurricular	3,860,812	23.0%	1.8%	9.8%	-0.0%	9.3%	56.2%
Student Health	10,437,659	0.0%	28.9%	32.6%	1.1%	0.0%	37.4%
Teacher Support	5,033,355	38.1%	19.4%	16.0%	0.0%	0.0%	26.5%
Curriculum Dev	1,250,451	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Staff Dev	3,699,581	51.9%	26.3%	21.8%	0.0%	0.0%	0.0%
Sabbaticals	83,323	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Program Support	1,440,611	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Program Dev	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Therapists et al	1,440,611	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Operations	48,262,467	43.8%	21.3%	22.2%	0.8%	0.1%	11.8%
Pupil Services	19,142,847	57.9%	20.9%	15.4%	0.0%	0.0%	5.8%
Transportation	4,710,211	44.9%	25.2%	29.8%	0.0%	0.0%	0.0%
Food Service	13,321,944	67.4%	21.0%	11.6%	0.0%	0.0%	0.0%
Safety	1,110,692	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Facilities	25,474,932	39.4%	24.7%	30.4%	1.6%	0.3%	3.6%
Building Upkeep	25,474,932	39.4%	24.7%	30.4%	1.6%	0.3%	3.6%
Busn. Services	3,644,688	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Data Processing	622,577	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Busn. Operations	3,022,111	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Othr Commitmen	31,101,729	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Contingencies	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bgt Contingncies	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital	28,980,053	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Debt Servc	12,217,340	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Capital Projects	16,762,713	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Out-of-District	2,083,310	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Pass-Throughs	200,508	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Retiree Benefits	1,882,802	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Enterprise Ops	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Legal Obligation	38,366	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Claims/Setlments	38,366	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Leadership	16,205,435	45.6%	19.1%	17.3%	0.6%	0.0%	17.3%
Schl Management	13,912,092	53.1%	22.3%	20.2%	0.7%	0.0%	3.7%
Principals	9,489,860	50.0%	23.7%	20.9%	0.8%	0.0%	4.6%
School Office	4,422,232	59.9%	19.3%	18.7%	0.6%	0.0%	1.5%
Prog/Ops Mngt	1,784,969	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Deputies et al	1,784,969	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
District Mngt	508,374	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Superintendnt/Bd	508,374	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Legal	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

1-28

1. School Charged vs. Centrally Charged

Expenses as Posted by the District's Financial Systems	Total District	Direct to Schools		Direct to Central	
		Amount	% To Total	Amount	% To Total
Total	\$288,226,204	\$191,176,968	66.3%	\$97,049,236	33.7%
Instruction	167,564,147	143,023,061	49.6%	24,541,086	8.5%
Teaching	160,135,294	139,425,475	48.4%	20,709,819	7.2%
Instrl Teachers	148,144,905	130,801,557	45.4%	17,343,349	6.0%
Substitutes	1,879,125	1,877,978	0.7%	1,147	0.0%
Instrl Paraprof	10,111,264	6,745,940	2.3%	3,365,324	1.2%
Classrm Material	7,428,853	3,597,586	1.2%	3,831,267	1.3%
Pupil Technology	0	0	0.0%	0	0.0%
Instrl Materials	7,428,853	3,597,586	1.2%	3,831,267	1.3%
Support	25,092,426	12,672,314	4.4%	12,420,112	4.3%
Pupil Support	18,618,460	12,163,656	4.2%	6,454,804	2.2%
Guidance	0	0	0.0%	0	0.0%
Library Media	4,319,990	3,932,155	1.4%	387,834	0.1%
Extracurricular	3,860,812	1,692,821	0.6%	2,167,991	0.8%
Student Health	10,437,659	6,538,680	2.3%	3,898,979	1.4%
Teacher Support	5,033,355	508,658	0.2%	4,524,697	1.6%
Curriculum Dev	1,250,451	0	0.0%	1,250,451	0.4%
Staff Dev	3,699,581	508,658	0.2%	3,190,923	1.1%
Sabbaticals	83,323	0	0.0%	83,323	0.0%
Program Support	1,440,611	0	0.0%	1,440,611	0.5%
Program Dev	0	0	0.0%	0	0.0%
Therapists et al	1,440,611	0	0.0%	1,440,611	0.5%
Operations	48,262,467	11,103,785	3.9%	37,158,682	12.9%
Pupil Services	19,142,847	2,586,875	0.9%	16,555,972	5.7%
Transportation	4,710,211	88,676	0.0%	4,621,535	1.6%
Food Service	13,321,944	2,497,748	0.9%	10,824,196	3.8%
Safety	1,110,692	451	0.0%	1,110,241	0.4%
Facilities	25,474,932	8,516,910	3.0%	16,958,022	5.9%
Building Upkeep	25,474,932	8,516,910	3.0%	16,958,022	5.9%
Busn. Services	3,644,688	0	0.0%	3,644,688	1.3%
Data Processing	622,577	0	0.0%	622,577	0.2%
Busn. Operations	3,022,111	0	0.0%	3,022,111	1.0%
Othr Commitmen	31,101,729	10,974,297	3.8%	20,127,432	7.0%
Contingencies	0	0	0.0%	0	0.0%
Bgt Contingncies	0	0	0.0%	0	0.0%
Capital	28,980,053	10,974,297	3.8%	18,005,756	6.2%
Debt Servc	12,217,340	0	0.0%	12,217,340	4.2%
Capital Projects	16,762,713	10,974,297	3.8%	5,788,416	2.0%
Out-of-District	2,083,310	0	0.0%	2,083,310	0.7%
Pass-Throughs	200,508	0	0.0%	200,508	0.1%
Retiree Benefits	1,882,802	0	0.0%	1,882,802	0.7%
Enterprise Ops	0	0	0.0%	0	0.0%
Legal Obligation	38,366	0	0.0%	38,366	0.0%
Claims/Setlments	38,366	0	0.0%	38,366	0.0%
Leadership	16,205,435	13,403,512	4.7%	2,801,924	1.0%
Schl Management	13,912,092	13,403,509	4.7%	508,583	0.2%
Principals	9,489,860	9,048,935	3.1%	440,925	0.2%
School Office	4,422,232	4,354,574	1.5%	67,658	0.0%
Prog/Ops Mngt	1,784,969	2	0.0%	1,784,967	0.6%
Deputies et al	1,784,969	2	0.0%	1,784,967	0.6%
District Mngt	508,374	0	0.0%	508,374	0.2%
Superintndnt/Bd	508,374	0	0.0%	508,374	0.2%
Legal	0	0	0.0%	0	0.0%

2. Schools, Central Office & Other Commitments

After All Mapping and School Allocations	Total District	Schools		Central Office		Other Commitments	
		Amount	% To TTL	Amount	% To TTL	Amount	% To TTL
Total	\$288,226,204	\$214,879,692	74.6%	\$42,244,784	14.7%	\$31,101,729	10.8%
Instruction	167,564,147	143,023,061	49.6%	24,541,086	8.5%	0	0.0%
Teaching	160,135,294	139,425,475	48.4%	20,709,819	7.2%	0	0.0%
Instrl Teachers	148,144,905	130,801,557	45.4%	17,343,349	6.0%	0	0.0%
Substitutes	1,879,125	1,877,978	0.7%	1,147	0.0%	0	0.0%
Instrl Paraprof	10,111,264	6,745,940	2.3%	3,365,324	1.2%	0	0.0%
Classrm Material	7,428,853	3,597,586	1.2%	3,831,267	1.3%	0	0.0%
Pupil Technology	0	0	0.0%	0	0.0%	0	0.0%
Instrl Materials	7,428,853	3,597,586	1.2%	3,831,267	1.3%	0	0.0%
Support	25,092,426	15,863,237	5.5%	9,229,189	3.2%	0	0.0%
Pupil Support	18,618,460	12,163,656	4.2%	6,454,804	2.2%	0	0.0%
Guidance	0	0	0.0%	0	0.0%	0	0.0%
Library Media	4,319,990	3,932,155	1.4%	387,834	0.1%	0	0.0%
Extracurricular	3,860,812	1,692,821	0.6%	2,167,991	0.8%	0	0.0%
Student Health	10,437,659	6,538,680	2.3%	3,898,979	1.4%	0	0.0%
Teacher Support	5,033,355	3,699,581	1.3%	1,333,774	0.5%	0	0.0%
Curriculum Dev	1,250,451	0	0.0%	1,250,451	0.4%	0	0.0%
Staff Dev	3,699,581	3,699,581	1.3%	0	0.0%	0	0.0%
Sabbaticals	83,323	0	0.0%	83,323	0.0%	0	0.0%
Program Support	1,440,611	0	0.0%	1,440,611	0.5%	0	0.0%
Program Dev	0	0	0.0%	0	0.0%	0	0.0%
Therapists et al	1,440,611	0	0.0%	1,440,611	0.5%	0	0.0%
Operations	48,262,467	42,589,883	14.8%	5,672,585	2.0%	0	0.0%
Pupil Services	19,142,847	18,032,606	6.3%	1,110,241	0.4%	0	0.0%
Transportation	4,710,211	4,710,211	1.6%	0	0.0%	0	0.0%
Food Service	13,321,944	13,321,944	4.6%	0	0.0%	0	0.0%
Safety	1,110,692	451	0.0%	1,110,241	0.4%	0	0.0%
Facilities	25,474,932	24,557,277	8.5%	917,655	0.3%	0	0.0%
Building Upkeep	25,474,932	24,557,277	8.5%	917,655	0.3%	0	0.0%
Busn. Services	3,644,688	0	0.0%	3,644,688	1.3%	0	0.0%
Data Processing	622,577	0	0.0%	622,577	0.2%	0	0.0%
Busn. Operations	3,022,111	0	0.0%	3,022,111	1.0%	0	0.0%
Othr Commitmen	31,101,729	0	0.0%	0	0.0%	31,101,729	10.8%
Contingencies	0	0	0.0%	0	0.0%	0	0.0%
Bgt Contingncies	0	0	0.0%	0	0.0%	0	0.0%
Capital	28,980,053	0	0.0%	0	0.0%	28,980,053	10.1%
Debt Servc	12,217,340	0	0.0%	0	0.0%	12,217,340	4.2%
Capital Projects	16,762,713	0	0.0%	0	0.0%	16,762,713	5.8%
Out-of-District	2,083,310	0	0.0%	0	0.0%	2,083,310	0.7%
Pass-Throughs	200,508	0	0.0%	0	0.0%	200,508	0.1%
Retiree Benefits	1,882,802	0	0.0%	0	0.0%	1,882,802	0.7%
Enterprise Ops	0	0	0.0%	0	0.0%	0	0.0%
Legal Obligation	38,366	0	0.0%	0	0.0%	38,366	0.0%
Claims/Setlments	38,366	0	0.0%	0	0.0%	38,366	0.0%
Leadership	16,205,435	13,403,512	4.7%	2,801,924	1.0%	0	0.0%
Schl Management	13,912,092	13,403,509	4.7%	508,583	0.2%	0	0.0%
Principals	9,489,860	9,048,935	3.1%	440,925	0.2%	0	0.0%
School Office	4,422,232	4,354,574	1.5%	67,658	0.0%	0	0.0%
Prog/Ops Mngt	1,784,969	2	0.0%	1,784,967	0.6%	0	0.0%
Deputies et al	1,784,969	2	0.0%	1,784,967	0.6%	0	0.0%
District Mngt	508,374	0	0.0%	508,374	0.2%	0	0.0%
Superintendnt/Bd	508,374	0	0.0%	508,374	0.2%	0	0.0%
Legal	0	0	0.0%	0	0.0%	0	0.0%

3. Direct to Schools, Allocated to Schools, Central & Other

After Mapping	Total District	Direct to Schools		Allocated to Schools		Central Office		Other Commitments	
		Amount	% TTL	Amount	% TTL	Amount	% TTL	Amount	% TTL
Total	\$288,226,204	\$179,897,488	62.4%	\$34,982,204	12.1%	\$42,244,784	14.7%	\$31,101,729	10.8%
Instruction	167,564,147	143,023,061	49.6%	0	0.0%	24,541,086	8.5%	0	0.0%
Teaching	160,135,294	139,425,475	48.4%	0	0.0%	20,709,819	7.2%	0	0.0%
Instrl Teachers	148,144,905	130,801,557	45.4%	0	0.0%	17,343,349	6.0%	0	0.0%
Substitutes	1,879,125	1,877,978	0.7%	0	0.0%	1,147	0.0%	0	0.0%
Instrl Paraprof	10,111,264	6,745,940	2.3%	0	0.0%	3,365,324	1.2%	0	0.0%
Classrm Material	7,428,853	3,597,586	1.2%	0	0.0%	3,831,267	1.3%	0	0.0%
Pupil Technology	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Instrl Materials	7,428,853	3,597,586	1.2%	0	0.0%	3,831,267	1.3%	0	0.0%
Support	25,092,426	12,672,314	4.4%	3,190,923	1.1%	9,229,189	3.2%	0	0.0%
Pupil Support	18,618,460	12,163,656	4.2%	0	0.0%	6,454,804	2.2%	0	0.0%
Guidance	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Library Media	4,319,990	3,932,155	1.4%	0	0.0%	387,834	0.1%	0	0.0%
Extracurricular	3,860,812	1,692,821	0.6%	0	0.0%	2,167,991	0.8%	0	0.0%
Student Health	10,437,659	6,538,680	2.3%	0	0.0%	3,898,979	1.4%	0	0.0%
Teacher Support	5,033,355	508,658	0.2%	3,190,923	1.1%	1,333,774	0.5%	0	0.0%
Curriculum Dev	1,250,451	0	0.0%	0	0.0%	1,250,451	0.4%	0	0.0%
Staff Dev	3,699,581	508,658	0.2%	3,190,923	1.1%	0	0.0%	0	0.0%
Sabbaticals	83,323	0	0.0%	0	0.0%	83,323	0.0%	0	0.0%
Program Support	1,440,611	0	0.0%	0	0.0%	1,440,611	0.5%	0	0.0%
Program Dev	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Therapists et al	1,440,611	0	0.0%	0	0.0%	1,440,611	0.5%	0	0.0%
Operations	48,262,467	10,798,602	3.7%	31,791,281	11.0%	5,672,585	2.0%	0	0.0%
Pupil Services	19,142,847	2,586,875	0.9%	15,445,731	5.4%	1,110,241	0.4%	0	0.0%
Transportation	4,710,211	88,678	0.0%	4,621,535	1.6%	0	0.0%	0	0.0%
Food Service	13,321,944	2,497,748	0.9%	10,824,196	3.8%	0	0.0%	0	0.0%
Safety	1,110,692	451	0.0%	0	0.0%	1,110,241	0.4%	0	0.0%
Facilities	25,474,932	8,211,727	2.8%	16,345,549	5.7%	917,655	0.3%	0	0.0%
Building Upkeep	25,474,932	8,211,727	2.8%	16,345,549	5.7%	917,655	0.3%	0	0.0%
Busn. Services	3,644,688	0	0.0%	0	0.0%	3,644,688	1.3%	0	0.0%
Data Processing	622,577	0	0.0%	0	0.0%	622,577	0.2%	0	0.0%
Busn. Operations	3,022,111	0	0.0%	0	0.0%	3,022,111	1.0%	0	0.0%
Othr Commitment	31,101,729	0	0.0%	0	0.0%	0	0.0%	31,101,729	10.8%
Contingencies	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Bgt Contingncies	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Capital	28,980,053	0	0.0%	0	0.0%	0	0.0%	28,980,053	10.1%
Debt Servc	12,217,340	0	0.0%	0	0.0%	0	0.0%	12,217,340	4.2%
Capital Projects	16,762,713	0	0.0%	0	0.0%	0	0.0%	16,762,713	5.8%
Out-of-District	2,083,310	0	0.0%	0	0.0%	0	0.0%	2,083,310	0.7%
Pass-Throughs	200,508	0	0.0%	0	0.0%	0	0.0%	200,508	0.1%
Retiree Benefits	1,882,802	0	0.0%	0	0.0%	0	0.0%	1,882,802	0.7%
Enterprise Ops	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Legal Obligation	38,366	0	0.0%	0	0.0%	0	0.0%	38,366	0.0%
Claims/Setlments	38,366	0	0.0%	0	0.0%	0	0.0%	38,366	0.0%
Leadership	16,205,435	13,403,512	4.7%	0	0.0%	2,801,924	1.0%	0	0.0%
Schl Management	13,912,092	13,403,509	4.7%	0	0.0%	508,583	0.2%	0	0.0%
Principals	9,489,860	9,048,935	3.1%	0	0.0%	440,925	0.2%	0	0.0%
School Office	4,422,232	4,354,574	1.5%	0	0.0%	67,658	0.0%	0	0.0%
Prog/Ops Mngt	1,784,969	2	0.0%	0	0.0%	1,784,967	0.6%	0	0.0%
Deputies et al	1,784,969	2	0.0%	0	0.0%	1,784,967	0.6%	0	0.0%
District Mngt	508,374	0	0.0%	0	0.0%	508,374	0.2%	0	0.0%
Superintendnt/Bd	508,374	0	0.0%	0	0.0%	508,374	0.2%	0	0.0%
Legal	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%

4-6. Comparative by function - instruction

Instruction \$		Loc #	Per Pupil					
Total District Per Pupil: \$3,779	[Outlier: High/Low]		School Amount	Standard Deviation	% to Average			
Elem. School Per Pupil: \$2,717	Average				Function		Total Distr. Per Pupil	
	Elem.				Distr.	Elem.		Distr.
Instruction \$			\$1,888	\$2,197		225.41		
SMITH	210			\$1,815	-0.321	96.2%	82.6%	48.0%
JONES	212			\$1,878	-0.044	99.5%	85.5%	49.7%
JOHNSON	214			\$1,735	-0.677	91.9%	79.0%	45.9%
ALLEN	215			\$1,756	-0.587	93.0%	79.9%	46.5%
GRAHAM	216			\$1,731	-0.693	91.7%	78.8%	45.8%
BRYAN	217			\$1,848	-0.178	97.9%	84.1%	48.9%
HUNT	218			\$1,837	-0.224	97.3%	83.6%	48.6%
LONG	220			\$1,806	-0.363	95.7%	82.2%	47.8%
KARNES	222			\$1,740	-0.654	92.2%	79.2%	46.1%
HART	226			\$1,778	-0.485	94.2%	81.0%	47.1%
PHILLIPS	230			\$1,785	-0.454	94.6%	81.3%	47.3%
TAYLOR	238	L		\$1,574	-1.394	83.4%	71.6%	41.6%
BROWN	242			\$2,053	0.732	108.7%	93.4%	54.3%
GREEN	250			\$1,663	-0.996	88.1%	75.7%	44.0%
COOPER	253	L		\$1,632	-1.134	86.5%	74.3%	43.2%
ROBERTS	254			\$2,031	0.636	107.6%	92.5%	53.7%
HERMAN	258			\$1,847	-0.180	97.9%	84.1%	48.9%
ELLIS	262	L		\$1,652	-1.046	87.5%	75.2%	43.7%
PORTER	266			\$1,929	0.182	102.2%	87.8%	51.0%
WOOD	270			\$1,791	-0.428	94.9%	81.5%	47.4%
DALY	274			\$2,068	0.798	109.5%	94.1%	54.7%
KELLY	276			\$2,029	0.625	107.5%	92.3%	53.7%
BAKER	278			\$1,844	-0.193	97.7%	83.9%	48.8%
TATE	279			\$1,857	-0.137	98.4%	84.5%	49.1%
HICKS	280			\$1,677	-0.935	88.8%	76.3%	44.4%
JOHNSTON	282			\$1,981	0.416	105.0%	90.2%	52.4%
GIBBS	286	H		\$2,154	1.180	114.1%	98.0%	57.0%
BREWER	294	H		\$2,146	1.145	113.7%	97.7%	56.8%
BELL	298			\$1,893	0.025	100.3%	86.2%	50.1%
CHAPMAN	302	H		\$2,566	3.009	135.9%	116.8%	67.9%

3-6. Comparative By Function - Instruction

Instruction \$		Loc #	Per Pupil					
Total District Per Pupil:	[Outlier: High/Low]		School Amount	Standard Deviation	% to Average		Total Distr. Per Pupil	
\$3,779	Average				Function			
Elem. School Per Pupil:	Elem.				Distr.	Elem.		Distr.
\$2,717								
Instruction \$			\$1,888	\$2,197		225.41		
WILSON	306			\$1,925	0.165	102.0%	87.6%	50.9%
SWEENEY	310			\$1,821	-0.297	96.5%	82.9%	48.2%
MAXWELL	314	H		\$2,311	1.876	122.4%	105.2%	61.1%
MURRAY	322			\$1,795	-0.412	95.1%	81.7%	47.5%
PENN	326			\$1,798	-0.399	95.2%	81.8%	47.6%
TRINITY	330	H		\$2,433	2.420	128.9%	110.8%	64.4%
TEMPLE	332			\$1,805	-0.367	95.6%	82.2%	47.8%
THOMAS	333			\$1,764	-0.551	93.4%	80.3%	46.7%
WALLACE	334	H		\$2,242	1.571	118.8%	102.1%	59.3%
FAULKNER	336			\$1,878	-0.041	99.5%	85.5%	49.7%
HUGHES	338	L		\$1,575	-1.389	83.4%	71.7%	41.7%
PAGE	342	H		\$2,364	2.112	125.2%	107.6%	62.6%
WEBB	344	L		\$1,630	-1.145	86.3%	74.2%	43.1%
YOUNG	346			\$1,864	-0.106	98.7%	84.8%	49.3%
HOBBY	350			\$1,696	-0.850	89.8%	77.2%	44.9%
NELSON	354	H		\$2,304	1.845	122.0%	104.9%	61.0%
SANFORD	356			\$1,921	0.147	101.8%	87.4%	50.8%
HARVARD	360			\$1,790	-0.435	94.8%	81.5%	47.4%
GEORGETOWN	366	H		\$2,129	1.070	112.8%	96.9%	56.3%
MYERS	370			\$2,004	0.517	106.2%	91.2%	53.0%
MILLER	374			\$1,722	-0.734	91.2%	78.4%	45.6%
TOWNSEND	376			\$1,792	-0.426	94.9%	81.6%	47.4%
GABLE	378			\$1,717	-0.760	90.9%	78.1%	45.4%
GEORGE	382			\$1,700	-0.833	90.1%	77.4%	45.0%
HARRISON	384	L		\$1,658	-1.021	87.8%	75.5%	43.9%
HAWKINS	386			\$2,072	0.816	109.7%	94.3%	54.8%
HUDSON	390			\$2,043	0.691	108.2%	93.0%	54.1%
JACKSON	394	H		\$2,454	2.513	130.0%	111.7%	64.9%
LANDRY	396			\$1,670	-0.965	88.5%	76.0%	44.2%
LEE	398	H		\$2,170	1.254	115.0%	98.8%	57.4%

G-6. Comparative By Function - Instruction

Instruction \$	Loc #	Per Pupil						
		[Outlier: High/Low]		School Amount	Standard Deviation	% to Average		
		Average				Function		Total Distr. Per Pupil
		Elem.	Distr.			Elem.	Distr.	
Total District Per Pupil: <u>\$3,779</u>								
Elem. School Per Pupil: <u>\$2,717</u>								
Instruction \$		\$1,888	\$2,197		225.41			
SULLIVAN	402			\$1,795	-0.411	95.1%	81.7%	47.5%
BREWER	410	H		\$2,114	1.005	112.0%	96.2%	56.0%
BELL	414			\$1,975	0.385	104.6%	89.9%	52.3%

1-34

-1. Each Elementary School - Total School Spending

Total School Spending		This School			Average Elementary Per Pupil	% Variance From Average	% To Total District Per Pupil
District/Pupil:	\$3,779	Amount	% To Total School	Per Pupil			
School Enrollment:	668						
Total		\$1,715,358	100.0%	\$2,568	\$2,717	-5.5%	68.0%
Instruction		1,212,711	70.7%	\$1,815	\$1,888	-3.8%	48.0%
Teaching		1,174,427	68.5%	\$1,758	\$1,836	-4.3%	46.5%
Instrl Teachers		1,135,024	66.2%	\$1,699	\$1,685	0.8%	45.0%
Substitutes		31,217	1.8%	\$47	\$27	75.2%	1.2%
Instrl Paraprof		8,187	0.5%	\$12	\$124	-90.2%	0.3%
Classrm Material		38,283	2.2%	\$57	\$51	11.8%	1.5%
Pupil Technology		0	0.0%	\$0	\$0	0.0%	0.0%
Instrl Materials		38,283	2.2%	\$57	\$51	11.8%	1.5%
Support		67,859	4.0%	\$102	\$125	-18.8%	2.7%
Pupil Support		37,745	2.2%	\$57	\$78	-27.3%	1.5%
Guidance		0	0.0%	\$0	\$0	0.0%	0.0%
Library Media		33,839	2.0%	\$51	\$56	-9.2%	1.3%
Extracurricular		3,875	0.2%	\$6	\$22	-73.5%	0.2%
Student Health		31	0.0%	\$0	\$0	-8.9%	0.0%
Teacher Support		30,114	1.8%	\$45	\$47	-4.9%	1.2%
Curriculum Dev		0	0.0%	\$0	\$0	0.0%	0.0%
Staff Dev		30,114	1.8%	\$45	\$47	-4.9%	1.2%
Sabbaticals		0	0.0%	\$0	\$0	0.0%	0.0%
Program Support		0	0.0%	\$0	\$0	0.0%	0.0%
Program Dev		0	0.0%	\$0	\$0	0.0%	0.0%
Therapists et al		0	0.0%	\$0	\$0	0.0%	0.0%
Operations		324,401	18.9%	\$486	\$522	-6.9%	12.9%
Pupil Services		159,014	9.3%	\$238	\$274	-13.1%	6.3%
Transportation		0	0.0%	\$0	\$52	-100.0%	0.0%
Food Service		159,014	9.3%	\$238	\$222	7.4%	6.3%
Safety		0	0.0%	\$0	\$0	0.0%	0.0%
Facilities		165,388	9.6%	\$248	\$248	-0.2%	6.6%
Building Upkeep		165,388	9.6%	\$248	\$248	-0.2%	6.6%
Busn. Services		0	0.0%	\$0	\$0	0.0%	0.0%
Data Processing		0	0.0%	\$0	\$0	0.0%	0.0%
Busn. Operations		0	0.0%	\$0	\$0	0.0%	0.0%
Leadership		110,387	6.4%	\$165	\$183	-9.5%	4.4%
Schl Management		110,387	6.4%	\$165	\$183	-9.5%	4.4%
Principals		70,460	4.1%	\$105	\$117	-10.0%	2.8%
School Office		39,928	2.3%	\$60	\$65	-8.6%	1.6%
Prog/Ops Mngt		0	0.0%	\$0	\$0	0.0%	0.0%
Deputies et al		0	0.0%	\$0	\$0	0.0%	0.0%
District Mngt		0	0.0%	\$0	\$0	0.0%	0.0%
Superintndnt/Bd		0	0.0%	\$0	\$0	0.0%	0.0%
Legal		0	0.0%	\$0	\$0	0.0%	0.0%

1-35

.. Each Elementary School - Direct vs. Allocated

SM 0

Direct vs. Allocated	Total School	Direct to School		Allocated to School	
		Amount	% To Total	Amount	% To Total
Total	\$1,715,358	\$1,449,605	84.5%	\$265,752	15.5%
Instruction	1,212,711	1,212,711	70.7%	0	0.0%
Teaching	1,174,427	1,174,427	68.5%	0	0.0%
Instrl Teachers	1,135,024	1,135,024	66.2%	0	0.0%
Substitutes	31,217	31,217	1.8%	0	0.0%
Instrl Paraprof	8,187	8,187	0.5%	0	0.0%
Classrm Material	38,283	38,283	2.2%	0	0.0%
Pupil Technology	0	0	0.0%	0	0.0%
Instrl Materials	38,283	38,283	2.2%	0	0.0%
Support	67,859	41,885	2.4%	25,974	1.5%
Pupil Support	37,745	37,745	2.2%	0	0.0%
Guidance	0	0	0.0%	0	0.0%
Library Media	33,839	33,839	2.0%	0	0.0%
Extracurricular	3,875	3,875	0.2%	0	0.0%
Student Health	31	31	0.0%	0	0.0%
Teacher Support	30,114	4,140	0.2%	25,974	1.5%
Curriculum Dev	0	0	0.0%	0	0.0%
Staff Dev	30,114	4,140	0.2%	25,974	1.5%
Sabbaticals	0	0	0.0%	0	0.0%
Program Support	0	0	0.0%	0	0.0%
Program Dev	0	0	0.0%	0	0.0%
Therapists et al	0	0	0.0%	0	0.0%
Operations	324,401	84,622	4.9%	239,779	14.0%
Pupil Services	159,014	29,620	1.7%	129,395	7.5%
Transportation	0	0	0.0%	0	0.0%
Food Service	159,014	29,620	1.7%	129,395	7.5%
Safety	0	0	0.0%	0	0.0%
Facilities	165,386	55,002	3.2%	110,384	6.4%
Building Upkeep	165,386	55,002	3.2%	110,384	6.4%
Busn. Services	0	0	0.0%	0	0.0%
Data Processing	0	0	0.0%	0	0.0%
Busn. Operations	0	0	0.0%	0	0.0%
Leadership	110,387	110,387	6.4%	0	0.0%
Schl Management	110,387	110,387	6.4%	0	0.0%
Principals	70,460	70,460	4.1%	0	0.0%
School Office	39,928	39,928	2.3%	0	0.0%
Prog/Ops Mngt	0	0	0.0%	0	0.0%
Deputies et al	0	0	0.0%	0	0.0%
District Mngt	0	0	0.0%	0	0.0%
Superintendent/Bd	0	0	0.0%	0	0.0%
Legal	0	0	0.0%	0	0.0%

1-36

3. Each Elementary School - By Program - Summary \$

SN 10

By Program - \$ Summary	Total School	Special Education	Bilingual / ESL	Chapter 1 / Title 1	Vocational Education	Other Programs	General Education
Total Program	\$1,715,358	\$62,498	\$1,188	\$1,310	\$1,797	\$179,931	\$1,468,634
Instruction	1,212,711	58,100	0	0	0	7,747	1,146,863
Teaching	1,174,427	58,100	0	0	0	24	1,116,303
Instrl Teachers	1,135,024	52,758	0	0	0	0	1,082,265
Substitutes	31,217	0	0	0	0	24	31,193
Instrl Paraprof	8,187	5,342	0	0	0	0	2,845
Classrm Material	38,283	0	0	0	0	7,723	30,560
Pupil Technology	0	0	0	0	0	0	0
Instrl Materials	38,283	0	0	0	0	7,723	30,560
Support	67,859	4,309	1,188	1,097	1,397	12,803	47,064
Pupil Support	37,745	0	0	0	0	0	37,745
Guidance	0	0	0	0	0	0	0
Library Media	33,839	0	0	0	0	0	33,839
Extracurricular	3,875	0	0	0	0	0	3,875
Student Health	31	0	0	0	0	0	31
Teacher Support	30,114	4,309	1,188	1,097	1,397	12,803	9,320
Curriculum Dev	0	0	0	0	0	0	0
Staff Dev	30,114	4,309	1,188	1,097	1,397	12,803	9,320
Sabbaticals	0	0	0	0	0	0	0
Program Support	0	0	0	0	0	0	0
Program Dev	0	0	0	0	0	0	0
Therapists et al	0	0	0	0	0	0	0
Operations	324,401	88	0	212	400	159,939	164,319
Pupil Services	159,014	75	0	0	0	158,939	0
Transportation	0	0	0	0	0	0	0
Food Service	159,014	75	0	0	0	158,939	0
Safety	0	0	0	0	0	0	0
Facilities	165,386	13	0	212	400	442	164,319
Building Upkeep	165,386	13	0	212	400	442	164,319
Busn. Services	0	0	0	0	0	0	0
Data Processing	0	0	0	0	0	0	0
Busn. Operations	0	0	0	0	0	0	0
Leadership	110,387	0	0	0	0	0	110,387
Schl Management	110,387	0	0	0	0	0	110,387
Principals	70,460	0	0	0	0	0	70,460
School Office	39,928	0	0	0	0	0	39,928
Prog/Ops Mngt	0	0	0	0	0	0	0
Deputies et al	0	0	0	0	0	0	0
District Mngt	0	0	0	0	0	0	0
Superintndnt/Bd	0	0	0	0	0	0	0
Legal	0	0	0	0	0	0	0

1-37

4. Each Elementary School - By Program - Summary %

SMITH #210

	Total School \$\$	Special Education	Bilingual / ESL	Chapter 1 / Title 1	Vocational Education	Other Programs	General Education
Total Program	\$1,715,358	3.6%	0.1%	0.1%	0.1%	10.5%	85.6%
Instruction	1,212,711	4.8%	0.0%	0.0%	0.0%	0.6%	94.6%
Teaching	1,174,427	4.9%	0.0%	0.0%	0.0%	0.0%	95.1%
Instrl Teachers	1,135,024	4.6%	0.0%	0.0%	0.0%	0.0%	95.4%
Substitutes	31,217	0.0%	0.0%	0.0%	0.0%	0.1%	99.9%
Instrl Paraprof	8,187	65.3%	0.0%	0.0%	0.0%	0.0%	34.7%
Classrm Material	38,283	0.0%	0.0%	0.0%	0.0%	20.2%	79.8%
Pupil Technology	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Instrl Materials	38,283	0.0%	0.0%	0.0%	0.0%	20.2%	79.8%
Support	67,859	6.3%	1.8%	1.6%	2.1%	18.9%	69.4%
Pupil Support	37,745	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Guidance	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Library Media	33,839	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Extracurricular	3,875	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Student Health	31	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Teacher Support	30,114	14.3%	3.9%	3.6%	4.6%	42.5%	30.9%
Curriculum Dev	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Staff Dev	30,114	14.3%	3.9%	3.6%	4.6%	42.5%	30.9%
Sabbaticals	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Program Support	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Program Dev	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Therapists et al	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Operations	324,401	0.0%	0.0%	0.1%	0.1%	49.1%	50.7%
Pupil Services	159,014	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Transportation	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Food Service	159,014	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Safety	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Facilities	165,386	0.0%	0.0%	0.1%	0.2%	0.3%	99.4%
Building Upkeep	165,386	0.0%	0.0%	0.1%	0.2%	0.3%	99.4%
Busn. Services	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Data Processing	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Busn. Operations	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Leadership	110,387	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Schl Management	110,387	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Principals	70,460	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
School Office	39,928	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Prog/Ops Mngt	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Deputies et al	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
District Mngt	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Superintendent/Bd	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Legal	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

1-38

5. Each Elementary School - By Program - Per Pupil

SMITH #210

	Total School	Special Education	Bilingual / ESL	Chapter 1 / Title 1	Vocational Education	Other Programs	General Education
Total # Pupils	668	99.00	61.00				668.00
Total Program	\$2,568	\$631	\$19	\$0	\$0	\$0	\$2,199
Instruction	1,815	\$587	\$0	\$0	\$0	\$0	\$1,717
Teaching	1,758	\$587	\$0	\$0	\$0	\$0	\$1,671
Instrl Teachers	1,699	\$533	\$0	\$0	\$0	\$0	\$1,620
Substitutes	47	\$0	\$0	\$0	\$0	\$0	\$47
Instrl Paraprof	12	\$54	\$0	\$0	\$0	\$0	\$4
Classrm Material	57	\$0	\$0	\$0	\$0	\$0	\$46
Pupil Technology	0	\$0	\$0	\$0	\$0	\$0	\$0
Instrl Materials	57	\$0	\$0	\$0	\$0	\$0	\$46
Support	102	\$44	\$19	\$0	\$0	\$0	\$70
Pupil Support	57	\$0	\$0	\$0	\$0	\$0	\$57
Guidance	0	\$0	\$0	\$0	\$0	\$0	\$0
Library Media	51	\$0	\$0	\$0	\$0	\$0	\$51
Extracurricular	6	\$0	\$0	\$0	\$0	\$0	\$6
Student Health	0	\$0	\$0	\$0	\$0	\$0	\$0
Teacher Support	45	\$44	\$19	\$0	\$0	\$0	\$14
Curriculum Dev	0	\$0	\$0	\$0	\$0	\$0	\$0
Staff Dev	45	\$44	\$19	\$0	\$0	\$0	\$14
Sabbaticals	0	\$0	\$0	\$0	\$0	\$0	\$0
Program Support	0	\$0	\$0	\$0	\$0	\$0	\$0
Program Dev	0	\$0	\$0	\$0	\$0	\$0	\$0
Therapists et al	0	\$0	\$0	\$0	\$0	\$0	\$0
Operations	486	\$1	\$0	\$0	\$0	\$0	\$246
Pupil Services	238	\$1	\$0	\$0	\$0	\$0	\$0
Transportation	0	\$0	\$0	\$0	\$0	\$0	\$0
Food Service	238	\$1	\$0	\$0	\$0	\$0	\$0
Safety	0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities	248	\$0	\$0	\$0	\$0	\$0	\$246
Building Upkeep	248	\$0	\$0	\$0	\$0	\$0	\$246
Busn. Services	0	\$0	\$0	\$0	\$0	\$0	\$0
Data Processing	0	\$0	\$0	\$0	\$0	\$0	\$0
Busn. Operations	0	\$0	\$0	\$0	\$0	\$0	\$0
Leadership	165	\$0	\$0	\$0	\$0	\$0	\$165
Schl Management	165	\$0	\$0	\$0	\$0	\$0	\$165
Principals	105	\$0	\$0	\$0	\$0	\$0	\$105
School Office	60	\$0	\$0	\$0	\$0	\$0	\$60
Prog/Ops Mngt	0	\$0	\$0	\$0	\$0	\$0	\$0
Deputies et al	0	\$0	\$0	\$0	\$0	\$0	\$0
District Mngt	0	\$0	\$0	\$0	\$0	\$0	\$0
Superintendnt/Bd	0	\$0	\$0	\$0	\$0	\$0	\$0
Legal	0	\$0	\$0	\$0	\$0	\$0	\$0

1-39

-6. Each Elementary School - General Education

SM 10

District/Pupil:	\$3,779						
Program Enrollment:	668.00	Total School	Total Program	% of Total School	% of Total Program	Per Pupil	% of Total District Per Pupil
Total		\$1,715,358	\$1,468,634	85.6%	100.0%	\$2,199	58.2%
Instruction		1,212,711	1,146,863	66.9%	78.1%	\$1,717	45.4%
Teaching		1,174,427	1,116,303	65.1%	76.0%	\$1,671	44.2%
Instrl Teachers		1,135,024	1,082,265	63.1%	73.7%	\$1,620	42.9%
Substitutes		31,217	31,193	1.8%	2.1%	\$47	1.2%
Instrl Paraprof		8,187	2,845	0.2%	0.2%	\$4	0.1%
Classrm Material		38,283	30,560	1.8%	2.1%	\$46	1.2%
Pupil Technology		0	0	0.0%	0.0%	\$0	0.0%
Instrl Materials		38,283	30,560	1.8%	2.1%	\$46	1.2%
Support		67,859	47,064	2.7%	3.2%	\$70	1.9%
Pupil Support		37,745	37,745	2.2%	2.6%	\$57	1.5%
Guidance		0	0	0.0%	0.0%	\$0	0.0%
Library Media		33,839	33,839	2.0%	2.3%	\$51	1.3%
Extracurricular		3,875	3,875	0.2%	0.3%	\$6	0.2%
Student Health		31	31	0.0%	0.0%	\$0	0.0%
Teacher Support		30,114	9,320	0.5%	0.6%	\$14	0.4%
Curriculum Dev		0	0	0.0%	0.0%	\$0	0.0%
Staff Dev		30,114	9,320	0.5%	0.6%	\$14	0.4%
Sabbaticals		0	0	0.0%	0.0%	\$0	0.0%
Program Support		0	0	0.0%	0.0%	\$0	0.0%
Program Dev		0	0	0.0%	0.0%	\$0	0.0%
Therapists et al		0	0	0.0%	0.0%	\$0	0.0%
Operations		324,401	164,319	9.6%	11.2%	\$246	6.5%
Pupil Services		159,014	0	0.0%	0.0%	\$0	0.0%
Transportation		0	0	0.0%	0.0%	\$0	0.0%
Food Service		159,014	0	0.0%	0.0%	\$0	0.0%
Safety		0	0	0.0%	0.0%	\$0	0.0%
Facilities		165,386	164,319	9.6%	11.2%	\$246	6.5%
Building Upkeep		165,386	164,319	9.6%	11.2%	\$246	6.5%
Busn. Services		0	0	0.0%	0.0%	\$0	0.0%
Data Processing		0	0	0.0%	0.0%	\$0	0.0%
Busn. Operations		0	0	0.0%	0.0%	\$0	0.0%
Leadership		110,387	110,387	6.4%	7.5%	\$165	4.4%
Schl Management		110,387	110,387	6.4%	7.5%	\$165	4.4%
Principals		70,460	70,460	4.1%	4.8%	\$105	2.8%
School Office		39,928	39,928	2.3%	2.7%	\$60	1.6%
Prog/Ops Mngt		0	0	0.0%	0.0%	\$0	0.0%
Deputies et al		0	0	0.0%	0.0%	\$0	0.0%
District Mngt		0	0	0.0%	0.0%	\$0	0.0%
Superintendnt/Bd		0	0	0.0%	0.0%	\$0	0.0%
Legal		0	0	0.0%	0.0%	\$0	0.0%

1-40

Each Elementary School - Special Education

District/Pupil:	\$3,779						
Program Enrollment:	99.00	Total School	Total Program	% of Total School	% of Total Program	Per Pupil	% of Total District Per Pupil
Total		\$1,715,358	\$62,498	3.6%	100.0%	\$631	16.7%
Instruction		1,212,711	58,100	3.4%	93.0%	\$587	15.5%
Teaching		1,174,427	58,100	3.4%	93.0%	\$587	15.5%
Instrl Teachers		1,135,024	52,758	3.1%	84.4%	\$533	14.1%
Substitutes		31,217	0	0.0%	0.0%	\$0	0.0%
Instrl Paraprof		8,187	5,342	0.3%	8.5%	\$54	1.4%
Classrm Material		38,283	0	0.0%	0.0%	\$0	0.0%
Pupil Technology		0	0	0.0%	0.0%	\$0	0.0%
Instrl Materials		38,283	0	0.0%	0.0%	\$0	0.0%
Support		67,859	4,309	0.3%	6.9%	\$44	1.2%
Pupil Support		37,745	0	0.0%	0.0%	\$0	0.0%
Guidance		0	0	0.0%	0.0%	\$0	0.0%
Library Media		33,839	0	0.0%	0.0%	\$0	0.0%
Extracurricular		3,875	0	0.0%	0.0%	\$0	0.0%
Student Health		31	0	0.0%	0.0%	\$0	0.0%
Teacher Support		30,114	4,309	0.3%	6.9%	\$44	1.2%
Curriculum Dev		0	0	0.0%	0.0%	\$0	0.0%
Staff Dev		30,114	4,309	0.3%	6.9%	\$44	1.2%
Sabbaticals		0	0	0.0%	0.0%	\$0	0.0%
Program Support		0	0	0.0%	0.0%	\$0	0.0%
Program Dev		0	0	0.0%	0.0%	\$0	0.0%
Therapists et al		0	0	0.0%	0.0%	\$0	0.0%
Operations		324,401	88	0.0%	0.1%	\$1	0.0%
Pupil Services		159,014	75	0.0%	0.1%	\$1	0.0%
Transportation		0	0	0.0%	0.0%	\$0	0.0%
Food Service		159,014	75	0.0%	0.1%	\$1	0.0%
Safety		0	0	0.0%	0.0%	\$0	0.0%
Facilities		165,386	13	0.0%	0.0%	\$0	0.0%
Building Upkeep		165,386	13	0.0%	0.0%	\$0	0.0%
Busn. Services		0	0	0.0%	0.0%	\$0	0.0%
Data Processing		0	0	0.0%	0.0%	\$0	0.0%
Busn. Operations		0	0	0.0%	0.0%	\$0	0.0%
Leadership		110,387	0	0.0%	0.0%	\$0	0.0%
Schl Management		110,387	0	0.0%	0.0%	\$0	0.0%
Principals		70,460	0	0.0%	0.0%	\$0	0.0%
School Office		39,928	0	0.0%	0.0%	\$0	0.0%
Prog/Ops Mngt		0	0	0.0%	0.0%	\$0	0.0%
Deputies et al		0	0	0.0%	0.0%	\$0	0.0%
District Mngt		0	0	0.0%	0.0%	\$0	0.0%
Superintendent/Bd		0	0	0.0%	0.0%	\$0	0.0%
Legal		0	0	0.0%	0.0%	\$0	0.0%

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Omaha World-Herald

MONDAY, JANUARY 6, 1997

OMAHA, NEBRASKA VOL. 132, NO. 79

School Spending Up; Focus on Classroom

Schuerman Labels Trend 'Good News'

BY PAUL GOODSSELL
and JUDITH NYGREN
WORLD-HERALD STAFF WRITERS

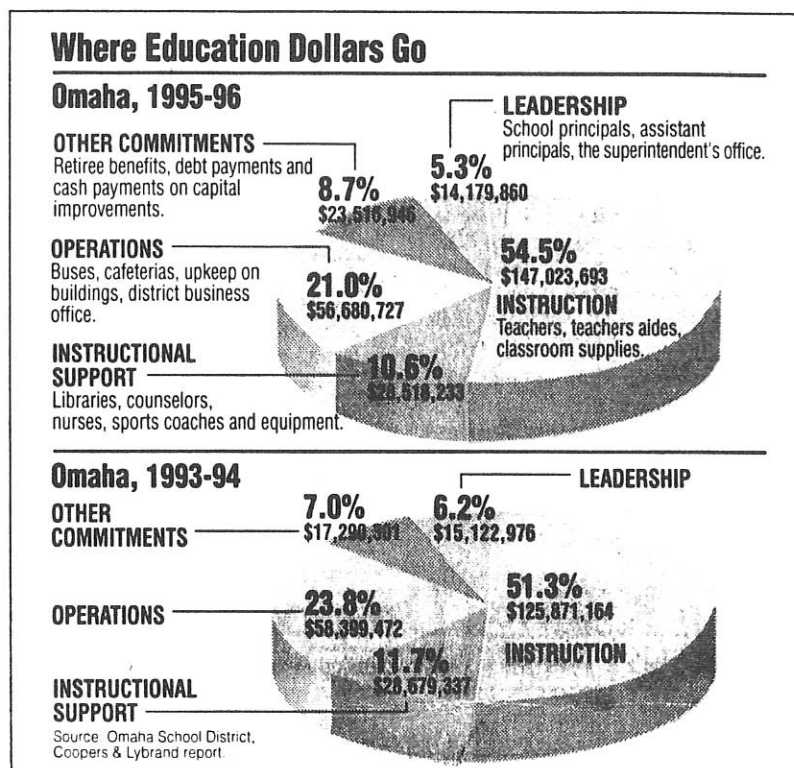
The Omaha School District spent \$6,460 per student last year, an 8.6 percent increase compared with two years ago — with most of the extra money going to classroom instruction.

Overall, a new district analysis indicates that Omaha school officials have shifted the way they spend taxpayer money: more for instruction and capital expenditures and less for transportation, school building operations and administration.

"I think it's a 'good news' story, especially for those who think the district spends too much on leadership," said Omaha Superintendent Norbert Schuerman. "Whenever a district can demonstrate that it places the majority (of its resources) on instruction, it would appear its focus is in the right direction."

The new report, which was presented to the school board Monday, marks the second time that Omaha school finances have been analyzed under an approach developed by the Coopers & Lybrand accounting firm.

The analysis is intended to give policy-makers new information about school spending by tracking money in different ways. District officials said they intend to use the report to help set priorities in response to spending and



MIKE DRUMMY/THE WORLD-HERALD

tax limits passed by the Nebraska Legislature last year.

Because the Coopers & Lybrand approach differs from the way Nebraska school districts normally report financial information, the new report can be compared only to the accounting firm's analysis of Omaha School District spending in the 1993-94 school year. Other Omaha-area school districts have not adopted a similar approach.

Two years ago, the district paid Coopers & Lybrand to produce a thick three-volume report. This time, the district did its own analysis using the company's methodology and computer software.

The new report shows that the district spent \$269.9 million on its 41,785 students during the 1995-96 school year.

In 1993-94, the district spent \$245.4 million on 41,231 students. That was

Please turn to Page 2, Col. 1

Most of Added School Spending Went to Classroom

Continued from Page 1

equal to \$5.951 per student.

The biggest change in the past two years was the amount spent on a category that includes teachers, teacher aides and classroom supplies. In the earlier Coopers analysis, 51.3 percent of the district's money went to those areas. Last year, the category accounted for 54.5 percent of all spending.

About 86 percent of the district's total \$24.5 million in increased spending was in face-to-face teaching and classroom materials.

In comparison, the district spent about \$1 million less on principals, assistant principals, the superintendent's office and other administrative spending. Spending on operations — buses, cafeteria, building upkeep and other business functions — declined by \$1.7

million.

Instructional support, which includes libraries, guidance counseling and centralized curriculum development, dropped slightly.

Spending on capital improvements, debt service and other commitments went up \$6.2 million in two years.

Much of the increase in classroom instruction spending probably is attributable to teacher salary increases during the past two years, said John Mackiel, school board secretary and chief financial officer.

Mackiel said there have been no specific policy changes to boost classroom spending, such as a move toward smaller class sizes. But it does reflect sentiments voiced by board members after the first report in favor of increasing the share of spending on instruction.

But the district has increased its teaching staff by about twice the rate of its enrollment increase. Some 83 teaching positions were added during the period spanned by the two reports, an increase of about 2.8 percent, compared to a 1.3 percent enrollment increase.

Schuerman said the rise in classroom spending reflected district efforts to keep money "as close to students as possible." He said the district has hired paraprofessionals to help teachers whenever possible.

Mackiel said operating costs have been trimmed in several areas during the past two years, including a \$700,000 reduction in transportation spending by revising school bus routes. He said the administration's share of total spending declined, in part, because of the retirements of senior, more highly paid staff.

Mackiel said school officials plan a detailed review of the numbers to determine whether district spending matches board priorities. He said those priorities include "at-risk" students, technology, middle schools and curriculum.

The analysis also will help the district deal with the need to cut spending because of the state limits on property taxes. He said it is unlikely that the district will be able to spend as much as it currently does once the limits take effect — unless money is found to replace property-tax revenue.

"The snapshot we see today is not going to be the same in 36 months," Mackiel said. "We need to ensure that quality isn't compromised when, in fact, the dollars will be decreased."

The State
Columbia S.C.
Circ: 134,578

DEC 22 1996

Watching our pennies

It's a rather amazing document, understandable even if you can't balance your checkbook. The Finance Analysis Model developed by Coopers and Lybrand, a national accounting firm, shows just where education money goes. South Carolina is the only state to use such a system statewide, and next year FAM will be expanded to track dollars even at the individual school level.

According to the report on 1994-95, South Carolina spent \$3,572,878,068 on kindergarten through 12th grade. Fifty-two percent of the funds went to instruction, almost all of that to face-to-face teaching. Another 12.55 percent went to instructional support (salaries of librarians, guidance counselors, supplies such as textbooks), almost all of that for pupils, rather than teachers or programs. Nearly 20 percent went to operations, which includes school facilities and

pupil services that aren't instructional. The remainder was spent on leadership (school boards, superintendents and their district office staff, principals and assistant principals) and other commitments, such as debt service or capital-projects.

FAM is intended to help school personnel, parents and other community members understand just where public money goes. With that understanding, wiser decisions can be made. Then, districts can "target dollars where they can do the most good and communicate in an understandable way where the money goes," says the current FAM report.

We teach that knowledge is power. The financial knowledge the S.C. Department of Education is offering with FAM will — if used — empower communities to follow the money and shape its use to their will.