

Approved: _____
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. 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 Skyles	HAC/NEA
Bill Light	KLC - Rolla
Martin Hawkey	Hawkey's Capitol Report
Walt M. Smith	KSDT
Don Datta	#70
Sign Long	#76
Norothy Rockefeller	LOWV
Brilla Highfill Scott	USA
Bruce Cooper	KNEA
Craig Trout	HNWA
Jim Edwards	KCEC
Diane Gjerstad	USD 259
Denise Dept	USA
Dr. Con Fager	USD 353
Matthew H. Thornton	Haven High School
Amanda R. Kissick	Haven High School
Benjamin Franklin Brown I	Haven High School
Richard D. Groat	Haven High School
Bev Renner	Legislative Secretary

SENATE EDUCATION COMMITTEE GUEST LIST

DATE: February 10, 1997

NAME	REPRESENTING
Randy Tonger	Post Audit
Archie Rose	CIT
Maurice Weiss	FASB
Bob Demann	USD 229
Sheila Fisher	KACC

Report Index

In\$ite™

The Finance Analysis Model for Education™

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

*House of Education
Senate 2-10-97
Attachment 1*

Topical List of Standard Reports

	Tab	Table	Pages
ES. Executive Summary		Exec. Summary	
1. District Expenditures by Function and Program		ES-1	1
2. District Expenditures by Function and School Level		ES-2	1
3. District Expenditures by Function and Cost Type		ES-3	1
A. District Summary		A	
1. Total District - Functions		A-1	1
2. Total District - Sub-Functions		A-2	1
3. Total District - Detail Functions		A-3	1
4. Total District By Program - Summary \$		A-4	1
5. Total District By Program - Summary %		A-5	1
6. Total District By Education Level - Summary \$		A-6	1
7. Total District By Education Level - Summary %		A-7	1
8. Total District By Fund - Summary \$		A-8	1
9. Total District By Fund - Summary %		A-9	1
B. Organizational Units		B	
1. School Charged vs. Centrally Charged		B-1	1
2. Schools, Central Office & Other Commitments		B-2	1
3. Direct to Schools, Allocated to Schools, Central & Other		B-3	1
C. District By Program		C	
1. District - Special Education		C-1	1
2. District - Bilingual/ESL		C-2	1
3. District - Chapters 1/Title 1		C-3	1
4. District - Vocational Education		C-4	1
5. District - Other Programs		C-5	1
6. District - General Education		C-6	1
7. District - Special Ed Subprograms - \$		C-7	1
8. District - Special Ed Subprograms - %		C-8	1
9. District - Bilingual/ESL Subprograms - \$		C-9	1
10. District - Bilingual/ESL Subprograms - %		C-10	1
11. District - Chapters 1/Title 1 Subprograms - \$		C-11	1
12. District - Chapters 1/Title 1 Subprograms - %		C-12	1
13. District - Vocational Education Subprograms - \$		C-13	1
14. District - Vocational Education Subprograms - %		C-14	1
15. District - Other Programs Subprograms - \$		C-15	1
16. District - Other Programs Subprograms - %		C-16	1
17. District - General Education Subprograms - \$		C-17	1
18. District - General Education Subprograms - %		C-18	1
D. District By Education Level		D	
1. District - Elementary School		D-1	1

Restriction: All rights of use and reproduction reserved. Reproduction of this publication, or exploitation of its contents, in whole or in part, without the prior written permission of Coopers & Lybrand L.L.P. is strictly prohibited

Copyrighted 1995 Coopers & Lybrand L.L.P.

	Tab	Table	Pages
2. District - Middle School		D-2	1
3. District - High School		D-3	1
4. District - Alternative School		D-4	1
5. District - Other School		D-5	1
6. District - Non-School		D-6	1
E. All Schools	E		
1. All Schools - Functions		E-1	1
2. All Schools - Sub-Functions		E-2	1
3. All Schools - Detail Functions		E-3	1
4. All Schools - Program Summary \$		E-4	1
5. All Schools - Program Summary %		E-5	1
F. All Schools By Program	F		
1. All Schools - Special Education		F-1	1
2. All Schools - Bilingual/ESL		F-2	1
3. All Schools - Chapters 1/Title 1		F-3	1
4. All Schools - Vocational Education		F-4	1
5. All Schools - Other Programs		F-6	1
6. All Schools - General Education		F-7	1
G. All Elementary	G		
1. All Elementary Schools - Functions		G-1	1
2. All Elementary Schools - Sub-Functions		G-2	1
3. All Elementary Schools - Detail Functions		G-3	1
4. Elementary Schools - Program Summary \$		G-4	1
5. Elementary Schools - Program Summary %		G-5	1
6. Elementary - Comparative By Function - Instruction		G-6	1
7. Elementary - Comparative By Function - Instr Support		G-7	1
8. Elementary - Comparative By Function - Operations		G-8	1
9. Elementary - Comparative By Function - Leadership		G-9	1
10. Elementary - Comparative By Function - Total Spending		G-10	1
11. Elementary - Comparative By Function - Instruction %		G-11	1
12. Elementary - Function Outliers - Instruction		G-12	1
13. Elementary - Function Outliers- Instructional Support		G-13	1
14. Elementary - Function Outliers - Operations		G-14	1
15. Elementary - Function Outliers - Leadership		G-15	1
16. Elementary - Function Outliers - Total Spending		G-16	1
17. Elementary - Function Outliers - Instruction %		G-17	1
18. Elementary - Comparative By Program - Special Education		G-18	1
19. Elementary - Comparative By Program - Bilingual/ESL		G-19	1
20. Elementary - Comparative By Program - Chapters 1/Title 1		G-20	1
21. Elementary - Comparative By Program - Voc Education		G-21	1
22. Elementary - Comparative By Program - Other Programs		G-22	1
23. Elementary - Comparative By Program - General Education		G-23	1
24. Elementary - Program Outliers - Special Education		G-24	1
25. Elementary - Program Outliers - Bilingual/ESL		G-25	1
26. Elementary - Program Outliers - Chapters 1 /Title 1		G-26	1
27. Elementary - Program Outliers - Vocational Education		G-27	1
28. Elementary - Program Outliers - Other Programs		G-28	1
29. Elementary - Program Outliers - General Education		G-29	1

Restriction: All rights of use and reproduction reserved. Reproduction of this publication, or exploitation of its contents, in whole or in part, without the prior written permission of Coopers & Lybrand L.L.P. is strictly prohibited.

Copyrighted 1995 Coopers & Lybrand L.L.P.

H. All Elementary By Program

	H		
1. All Elementary Schools - Special Education		H-1	1
2. All Elementary Schools - Bilingual/ESL		H-2	1
3. All Elementary Schools - Chapters 1 /Title 1		H-3	1
4. All Elementary Schools - Vocational Education		H-4	1
5. All Elementary Schools - Other Programs		H-5	1
6. All Elementary Schools - General Education		H-6	1

I. Each Elementary School

	I		
1. Each Elementary School - Total School Spending		I-1	1/school
2. Each Elementary School - Direct vs. Allocated		I-2	1/school
3. Each Elementary School - By Program - Summary \$		I-3	1/school
4. Each Elementary School - By Program - Summary %		I-4	1/school
5. Each Elementary School - By Program - Per Pupil		I-5	1/school
6. Each Elementary School - General Education		I-6	1/school
7. Each Elementary School - Special Education		I-7	1/school

J. All Middle

	J		
1. All Middle Schools - Functions		J-1	1
2. All Middle Schools - Sub-Functions		J-2	1
3. All Middle Schools - Detail Functions		J-3	1
4. Middle Schools - Program Summary \$		J-4	1
5. Middle Schools - Program Summary %		J-5	1
6. Middle - Comparative By Function - Instruction		J-6	1
7. Middle - Comparative By Function - Instructional Support		J-7	1
8. Middle - Comparative By Function - Operations		J-8	1
9. Middle - Comparative By Function - Leadership		J-9	1
10. Middle - Comparative By Function - Total Spending		J-10	1
11. Middle - Comparative By Function - Instruction %		J-11	1
12. Middle - Function Outliers- Instruction		J-12	1
13. Middle - Function Outliers - Instructional Support		J-13	1
14. Middle - Function Outliers - Operations		J-14	1
15. Middle - Function Outliers - Leadership		J-15	1
16. Middle - Function Outliers - Total Spending		J-16	1
17. Middle - Function Outliers - Instruction %		J-17	1
18. Middle - Comparative By Program - Special Education		J-18	1
19. Middle - Comparative By Program - Bilingual/ESL		J-19	1
20. Middle - Comparative By Program - Chapters 1 /Title 1		J-20	1
21. Middle - Comparative By Program - Vocational Education		J-21	1
22. Middle - Comparative By Program - Other Programs		J-22	1
23. Middle - Comparative By Program - General Education		J-23	1
24. Middle - Program Outliers - Special Education		J-24	1
25. Middle - Program Outliers - Bilingual/ESL		J-25	1
26. Middle - Program Outliers - Chapter 1/Title 1		J-26	1
27. Middle - Program Outliers - Vocational Education		J-27	1
28. Middle - Program Outliers - Other Programs		J-28	1
29. Middle - Program Outliers - General Education		J-29	1

Restriction: All rights of use and reproduction reserved. Reproduction of this publication, or exploitation of its contents, in whole or in part, without the prior written permission of Coopers & Lybrand L.L.P. is strictly prohibited

Copyrighted 1995 Coopers & Lybrand L.L.P.

	Tab	Table	Pages
K. All Middle By Program	K		
1. All Middle Schools - Special Education		K-1	1
2. All Middle Schools - Bilingual/ESL		K-2	1
3. All Middle Schools - Chapters 1 /Title 1		K-3	1
4. All Middle Schools - Vocational Education		K-4	1
5. All Middle Schools - Other Programs		K-5	1
6. All Middle Schools - General Education		K-6	1
L. Each Middle School	L		
1. Each Middle School - Total School Spending		L-1	1/school
2. Each Middle School -Direct vs. Allocated		L-2	1/school
3. Each Middle School - By Program - Summary \$		L-3	1/school
4. Each Middle School - By Program - Summary %		L-4	1/school
5. Each Middle School -By Program - Per Pupil		L-5	1/school
6. Each Middle School -General Education		L-6	1/school
7. Each Middle School -Special Education		L-7	1/school
M. All High Schools	M		
1. All High Schools - Functions		M-1	1
2. All High Schools - Sub-Functions		M-2	1
3. All High Schools - Detail Functions		M-3	1
4. High Schools - Program Summary \$		M-4	1
5. High Schools - Program Summary %		M-5	1
6. High - Comparative By Function - Instruction		M-6	1
7. High - Comparative By Function - Instructional Support		M-7	1
8. High - Comparative By Function - Operations		M-8	1
9. High - Comparative By Function - Leadership		M-9	1
10. High - Comparative By Function - Total Spending		M-10	1
11. High - Comparative By Function - Instruction %		M-11	1
12. High - Function Outliers - Instruction		M-12	1
13. High - Function Outliers - Instructional Support		M-13	1
14. High - Function Outliers- Operations		M-14	1
15. High - Function Outliers - Leadership		M-15	1
16. High - Function Outliers - Total Spending		M-16	1
17. High - Function Outliers- Instruction %		M-17	1
18. High - Comparative By Program - Special Education		M-18	1
19. High - Comparative By Program - Bilingual/ESL		M-19	1
20. High - Comparative By Program - Chapters 1/Title 1		M-20	1
21. High - Comparative By Program - Vocational Education		M-21	1
22. High - Comparative By Program - Other Programs		M-21	1
23. High - Comparative By Program - General Education		M-23	1
24. High - Program Outliers - Special Education		M-24	1
25. High - Program Outliers - Bilingual/ESL		M-25	1
26. High - Program Outliers - Chapters 1 /Title 1		M-26	1
27. High - Program Outliers - Vocational Education		M-27	1
28. High - Program Outliers - Other Programs		M-28	1
29. High - Program Outliers - General Education		M-29	1
N. All High Schools By Program	N		
1. All High Schools - Special Education		N-1	1
2. All High Schools - Bilingual/ESL		N-2	1

Restriction: All rights of use and reproduction reserved. Reproduction of this publication, or exploration of its contents, in whole or in part, without the prior written permission of Coopers & Lybrand L.L.P. is strictly prohibited

Copyrighted 1995 Coopers & Lybrand L.L.P

	Tab	Table	Pages
3. All High Schools - Chapters 1 /Title 1		N-3	1
4. All High Schools - Vocational Education		N-4	1
5. All High Schools - Other Programs		N-5	1
6. All High Schools - General Education		N-6	1
O. Each High School	O		
1. Each High School - Total School Spending		O-1	1/school
2. Each High School - Direct vs. Allocated		O-2	1/school
3. Each High School - By Program - Summary \$		O-3	1/school
4. Each High School - By Program - Summary %		O-4	1/school
5. Each High School - By Program - Per Pupil		O-5	1/school
6. Each High School - General Education		O-6	1/school
7. Each High School - Special Education		O-7	1/school
P. All Alternative Schools	P		
1. All Alternative Schools - Functions		P-1	1
2. All Alternative Schools - Sub-Functions		P-2	1
3. All Alternative Schools - Detail Functions		P-3	1
4. Alternative Schools - Program Summary \$		P-4	1
5. Alternative Schools - Program Summary %		P-5	1
6. Alternative - Comparative By Function - Instruction		P-6	1
7. Alternative - Comparative By Function - Instr Support		P-7	1
8. Alternative - Comparative By Function - Operations		P-8	1
9. Alternative - Comparative By Function - Leadership		P-9	1
10. Alternative - Comparative By Function - Total Spending		P-10	1
11. Alternative - Comparative By Function - Instruction %		P-11	1
12. Alternative - Function Outliers - Instruction		P-12	1
13. Alternative - Function Outliers- Instructional Support		P-13	1
14. Alternative - Function Outliers - Operations		P-14	1
15. Alternative - Function Outliers - Leadership		P-15	1
16. Alternative - Function Outliers- Total Spending		P-16	1
17. Alternative - Function Outliers - Instruction %		P-17	1
18. Alternative - Comparative By Program - Special Education		P-18	1
19. Alternative - Comparative By Program - Bilingual/ESL		P-19	1
20. Alternative - Comparative By Program - Chapters 1/Title 1		P-20	1
21. Alternative - Comparative By Program - Voc Education		P-21	1
22. Alternative - Comparative By Program - Other Programs		P-22	1
23. Alternative - Comparative By Program - General Education		P-23	1
24. Alternative - Program Outliers - Special Education		P-24	1
25. Alternative - Program Outliers - Bilingual/ESL		P-25	1
26. Alternative - Program Outliers - Chapters 1 /Title 1		P-26	1
27. Alternative - Program Outliers - Vocational Education		P-27	1
28. Alternative - Program Outliers - Other Programs		P-28	1
29. Alternative - Program Outliers - General Education		P-29	1
Q. All Alternative Schools By Program	Q		
1. All Alternative Schools - Special Education		Q-1	1
2. All Alternative Schools - Bilingual/ESL		Q-2	1
3. All Alternative Schools - Chapters 1 /Title 1		Q-3	1
4. All Alternative Schools - Vocational Education		Q-4	1
5. All Alternative Schools - Other Programs		Q-5	1

Restriction: All rights of use and reproduction reserved. Reproduction of this publication, or exploitation of its contents, in whole or in part, without the prior written permission of Coopers & Lybrand L.L.P. is strictly prohibited

Copyrighted 1995 Coopers & Lybrand L.L.P.

	Tab	Table	Pages
6. All Alternative Schools - General Education		Q-6	1
R. Each Alternative School	R		
1. Each Alternative School - Total School Spending		R-1	1/school
2. Each Alternative School - Direct vs. Allocated		R-2	1/school
3. Each Alternative School - By Program - Summary \$		R-3	1/school
4. Each Alternative School - By Program - Summary %		R-4	1/school
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
S. All Other Schools	S		
1. All Other Schools - Functions		S-1	1
2. All Other Schools - Sub-Functions		S-2	1
3. All Other Schools - Detail Functions		S-3	1
4. Other Schools -Program Summary \$		S-4	1
5. Other Schools - Program Summary %		S-5	1
6. Other - Comparative By Function - Instruction		S-6	1
7. Other - Comparative By Function - Instructional Support		S-7	1
8. Other - Comparative By Function - Operations		S-8	1
9. Other - Comparative By Function - Leadership		S-9	1
10. Other - Comparative By Function - Total Spending		S-10	1
11. Other - Comparative By Function - Instruction %		S-11	1
12. Other - Function Outliers - Instruction		S-12	1
13. Other - Function Outliers- Instructional Support		S-13	1
14. Other - Function Outliers - Operations		S-14	1
15. Other - Function Outliers - Leadership		S-15	1
16. Other - Function Outliers- Total Spending		S-16	1
17. Other - Function Outliers - Instruction %		S-17	1
18. Other - Comparative By Program - Special Education		S-18	1
19. Other - Comparative By Program - Bilingual/ESL		S-19	1
20. Other - Comparative By Program - Chapters 1/Title 1		S-20	1
21. Other - Comparative By Program - Vocational Education		S-21	1
22. Other - Comparative By Program - Other Programs		S-22	1
23. Other - Comparative By Program - General Education		S-23	1
24. Other - Program Outliers - Special Education		S-24	1
25. Other - Program Outliers - Bilingual/ESL		S-25	1
26. Other - Program Outliers - Chapters 1 /Title 1		S-26	1
27. Other - Program Outliers - Vocational Education		S-27	1
28. Other - Program Outliers - Other Programs		S-28	1
29. Other - Program Outliers - General Education		S-29	1
T. All Other Schools By Program	T		
1. All Other Schools - Special Education		T-1	1
2. All Other Schools - Bilingual/ESL		T-2	1
3. All Other Schools - Chapters 1 /Title 1		T-3	1
4. All Other Schools - Vocational Education		T-4	1
5. All Other Schools - Other Programs		T-5	1
6. All Other Schools - General Education		T-6	1
U. Each Other School	U		

	Tab	Table	Pages
1. Each Other School - Total School Spending		U-1	1/school
2. Each Other School - Direct vs. Allocated		U-2	1/school
3. Each Other School - By Program - Summary \$		U-3	1/school
4. Each Other School - By Program - Summary %		U-4	1/school
5. Each Other School - By Program - Per Pupil		U-5	1/school
6. Each Other School - General Education		U-6	1/school
7. Each Other School - Special Education		U-7	1/school
V. Amounts Allocated	W		
1. School Amounts Allocated - Total		V-1	1
2. School Amounts Allocated - Instructional Teachers		V-2	1
3. School Amounts Allocated - Substitutes		V-3	1
4. School Amounts Allocated - Instructional Paraprofessionals		V-4	1
5. School Amounts Allocated - Pupil-Use Technology & Software		V-5	1
6. School Amounts Allocated - Instructional Materials, Trips & Supplies		V-6	1
7. School Amounts Allocated - Guidance & Counseling		V-7	1
8. School Amounts Allocated - Library & Media		V-8	1
9. School Amounts Allocated - Extracurricular		V-9	1
10. School Amounts Allocated - Student Health & Service		V-10	1
11. School Amounts Allocated - Curriculum Development		V-11	1
12. School Amounts Allocated - In-Service & Staff Development & Support		V-12	1
13. School Amounts Allocated - Sabbaticals		V-13	1
14. School Amounts Allocated - Program Development		V-14	1
15. School Amounts Allocated - Therapists, Psychologists & Evaluators		V-15	1
16. School Amounts Allocated - Transportation		V-16	1
17. School Amounts Allocated - Food Service		V-17	1
18. School Amounts Allocated - Safety		V-18	1
19. School Amounts Allocated - School Buildings, Utilities & Maintenance		V-19	1
20. School Amounts Allocated - Data Processing		V-20	1
21. School Amounts Allocated - Principals & Assistant Principals		V-21	1
22. School Amounts Allocated - School Office		V-22	1

Restriction: All rights of use and reproduction reserved. Reproduction of this publication, or exploitation of its contents, in whole or in part, without the prior written permission of Coopers & Lybrand L.L.P. is strictly prohibited

Copyrighted 1995 Coopers & Lybrand L.L.P.

Sample Reports

In\$ite™

The Finance Analysis Model for Education™

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

Restriction: All rights of use and reproduction reserved. Reproduction of this publication, or exploitation of its contents, in whole or in part, without the prior written permission of Coopers & Lybrand L.L.P. is strictly prohibited.

© 1996 Coopers & Lybrand L.L.P.

Revised September 1996

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.

1-18

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%

1-11

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%

1-12

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%

1-13

A-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%

1-14

1-3. Total District - Detail Functions

Number of Pupils 76,275	FAM Code	Total District	Per Pupil	% to Total District
Total District		\$288,226,204	\$3,779	100.0%
Instruction	100	167,564,147	\$2,197	58.1%
Face-to-Face Teaching	110	160,135,294	\$2,099	55.6%
Instructional Teachers	111	148,144,905	\$1,942	51.4%
Substitutes	112	1,879,125	\$25	0.7%
Instructional Paraprofessionals	113	10,111,264	\$133	3.5%
Classroom Materials	120	7,428,853	\$97	2.6%
Pupil-Use Technology & Software	121	0	\$0	0.0%
Instructional Materials, Trips & Supplies	122	7,428,853	\$97	2.6%
Instructional Support	200	25,092,426	\$329	8.7%
Pupil Support	210	18,618,460	\$244	6.5%
Guidance & Counseling	211	0	\$0	0.0%
Library & Media	212	4,319,990	\$57	1.5%
Extracurricular	213	3,860,812	\$51	1.3%
Student Health & Services	214	10,437,659	\$137	3.6%
Teacher Support	220	5,033,355	\$66	1.7%
Curriculum Development	221	1,250,451	\$16	0.4%
In-Service, Staff Development & Support	222	3,699,581	\$49	1.3%
Sabbaticals	223	83,323	\$1	0.0%
Program Support	230	1,440,611	\$19	0.5%
Program Development	231	0	\$0	0.0%
Therapists, Psych, Eval, Pers Att. & Soc Workers	232	1,440,611	\$19	0.5%
Operations	300	48,262,467	\$633	16.7%
Non-Instructional Pupil Services	310	19,142,847	\$251	6.6%
Transportation	311	4,710,211	\$62	1.6%
Food Service	312	13,321,944	\$175	4.6%
Safety	313	1,110,692	\$15	0.4%
Facilities	320	25,474,932	\$334	8.8%
Building Upkeep, Utilities & Maintenance	321	25,474,932	\$334	8.8%
Business Services	330	3,644,688	\$48	1.3%
Data Processing	331	622,577	\$8	0.2%
Business Operations	332	3,022,111	\$40	1.0%
Other Commitments	400	31,101,729	\$408	10.8%
Contingencies	410	0	\$0	0.0%
Budgeted Contingencies	411	0	\$0	0.0%
Capital	420	28,980,053	\$380	10.1%
Debt Service	421	12,217,340	\$160	4.2%
Capital Projects	422	16,762,713	\$220	5.8%
Out-of-District Obligations	430	2,083,310	\$27	0.7%
Parochial, Pvt, Charter & Public Pass Through	431	200,508	\$3	0.1%
Retiree Benefits & Other	432	1,882,802	\$25	0.7%
Enterprise/Community Service Operations	433	0	\$0	0.0%
Legal Obligations	440	38,366	\$1	0.0%
Claims & Settlements	441	38,366	\$1	0.0%
Leadership	500	16,205,435	\$212	5.6%
School Management	510	13,912,092	\$182	4.8%
Principals & Assistant Principals	511	9,489,860	\$124	3.3%
School Office	512	4,422,232	\$58	1.5%
Program / Operations Management	520	1,784,969	\$23	0.6%
Deputies, Sr Admin, Rsrchrs & Prog Evaluators	521	1,784,969	\$23	0.6%
District Management	530	508,374	\$7	0.2%
Superintendent & School Board	531	508,374	\$7	0.2%
Legal	532	0	\$0	0.0%

1-15

4. Total District - Program Summary \$

	Total District	Special Education	Bilingual / ESL	Chapter 1 / Title 1	Vocational Education	Other Programs	Gen. 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
Superintendnt/Bd	508,374	0	0	0	0	0	508,374
Legal	0	0	0	0	0	0	0

1-5. 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/Setiments	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%

1-17

-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
Superintendnt/Bd	0	0	0	0	0	508,374
Legal	0	0	0	0	0	0

1-18

7. 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%	0.0%
Program Dev	0	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
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%

1-19

1-1. School Charged vs. Centrally Charged

Expenses as Posted by the District's Financial Systems	Total District	Direct to Schools		Direct to Centra.	
		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 Mnngt	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 Mnngt	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%

1-20

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%

1-21

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

After Mapping	Total District	Direct to Schools		Allocated to Schools		Central Office		Other Com. nts	
		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	88,676	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%

1-22

G-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%	

1-23

G-6. Comparative By Function - Instruction

Instruction \$		Loc #	Per Pupil					
Total District Per Pupil: \$3,779	[Outlier: High/Low]		School Amount	Standard Deviation	% to Average		Total Distr. Per Pupil	
Elem. School Per Pupil: \$2,717	Average				Function			
	Elem.				Distr.	Elem.		Distr.
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%

1-24

G-6. Comparative by Function - Instruction

Instruction \$	Loc #	Per Pupil						
		[Outlier: High/Low]		School Amount	Standard Deviation	% to Average		Total Distr. Per Pupil
		Average				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%

1-25

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		165,386	9.6%	\$248	\$248	-0.2%	6.6%
Building Upkeep		165,386	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%

1-26

Each Elementary School - Direct vs. Allocated

SMIT 210

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%

1-27

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

SM 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	159,381	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

1-28

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%

1-29

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
Superintendent/Bd	0	\$0	\$0	\$0	\$0	\$0	\$0
Legal	0	\$0	\$0	\$0	\$0	\$0	\$0

1-30

δ. Each Elementary School - General Education

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%

1-31

7. 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%

1-32