

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION.

The meeting was called to order by Chairperson Michael R. O'Neal at 3:30 p.m. on February 5, 1998 in Room 519-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:

Bill Herzog, Coopers & Lybrand
Robert Sampieri, Coopers & Lybrand
Mike Soetaert, Assistant Superintendent, Salina
Kathleen Whitley, Garden City
Jim Weixelman, Superintendent, Onaga
Linda Jones, Financial Services, Wichita
John Harris, Assistant Superintendent, Great Bend

Others attending: See attached list

Bill Herzog, Coopers & Lybrand, was present to give the financial reporting pilot program results. Materials distributed by Mr. Herzog included "State of Kansas In\$ite Pilots" (Attachment 1), "State of Kansas In\$ite Pilots Sample Reports". (Attachment 2)

Mr. Herzog referred to the "State of Kansas In\$ite Pilots" attachment and the Committee followed through. He read the first two pages and stated that In\$ite takes information from some of the primary sources in the general ledger and produces management level type reports. This information answers the questions of what level of funds are directly spent on students, the amount spent on major functions of the district, how the district applies financial resources to its educational mission, expenditures that should be included to determine the full cost of operating each school and how school resources are applied to the child's educational program needs.

Mr. Herzog gave the objectives In\$ite meets and stated the five broad categories of functional expenditures. These are broken down into fifteen sub-functions which are further broken down into thirty-two detailed functions. He referred to the page that showed Expenditures by Function and stated Instruction included retirement, health insurance, salary and all benefits; all costs relative to teachers, substitutes and paraprofessionals.

Under the Expenditures by Program area, Mr. Herzog stated that 75.7% or \$240,085,915 was spend on general education. Special education was the next largest category with a 16.1% or \$51,113,177 expenditure. The Bilingual/ESL area is a relatively small area with a 1.0% or \$3,031,570 expenditure; Chapter 1/Title 1 is even smaller with an 0.4% or \$1,218,112 expenditure. Vocational Education is 4.6% or \$14,700,988, with \$13.6 million from Wichita; there is a significant program there and that brings up the percentage for everyone else.

Mr. Herzog was asked if the vocational education numbers were a commitment from the local districts because of access to federal dollars and he responded that it was all dollars - federal dollars and state dollars; in some cases it could be local dollars, but it would be all dollars spent on vocational education. He stated that there is a revenue screen in the software that has the ability to capture where the dollars come from. Wichita spends 5.6% on vocational education. The next largest district is Wamego which spends 2.4%; it is 2% or less for other districts.

Within the software there is the ability to capture the information at subprogram levels. As an example, if at-risk was one of the programs under general education, the at-risk dollars could be captured depending how the districts have the information coded within their ledgers. The Expenditures by Cost Type is the result after the allocation process is done.

Mr. Herzog referred to Expenditures by Function at the Elementary Level with 58.8% of the dollars going to Instruction and 13.5% in Instructional Support. Operations, which is primarily transportation and food

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION, Room 519-S Statehouse, at 3:30 p.m. on February 5, 1998.

service is 20.5% and Leadership 7.2%. The next graph showed Per Pupil Expenditures plus the Average with the reason the Peabody graph being so high the capitol project area. This graph is looking at all expenditures, the calculation being total expenses divided by the number of pupils. They are very much in line as was the next page showing per pupil Expenditures-Elementary Schools. The next graph showed the Middle Schools area and Mr. Herzog stated that not all the district had middle schools. As one goes from the elementary to middle to high schools, more spending is involved.

Mr. Herzog turned the program over to Mr. Sampieri who continued with the Experience of Respondents. These are people who have been in the districts for a long time. The years in the district averaged eleven, years in public education fourteen and years in non-educational organizations, seven. The months working on the project or duration showed 14.5% - 4 months, 14.5% - 5 months and 71.0% - 6 months or more. The next chart showed the number of dollars in the districts budgets and the number of line items in the chart of accounts, with a further chart showing the same number of line items in the chart of accounts and the number of hours that were reported that had to be spent to implement In\$ite at this point; the more complex the chart of accounts, the more labor is involved in moving from one point to another.

In speaking of the major impediments to In\$ite implementation, Mr. Sampieri stated that what came out of the survey was that there is a great for consistency in the State of Kansas for a chart of accounts with consistent definitions that can roll from one district to another. With regard to In\$ite Reports, 57% of the districts were able to generate many reports, 14% few and 29% none. This level of development is very embryonic. The data has been loaded, and general information has been generated. The data has not been played with yet. This data is management information data and that is what one does with this data. This is an area that needs to be pursued.

Mr. Sampieri stated that 57% shared the reports with superintendents, 29% with building principals, 14% with board members. A great number did not share them with anybody. The only reports are only good when they are created and when shared and analyzed.

In Usefulness of In\$ite reports: 14% said they most useful, 43% somewhat useful, 14% of limited use and 29% unknown. On feedback received on usefulness from other district personnel: 14% most useful, 14% of limited use, and 71% unknown. Updating In\$ite response was 29% stated they thought once per year would be sufficient, 29% monthly, and 14% other.

Mr. Sampieri ended his presentation with recommendations regarding statewide implementation and stated that 50% said they needed a detailed manual of mapping rules; 30% said they did not think In\$ite should be implemented for two reasons, that being no time to accommodate the program and some LEAs have this information elsewhere. Ten percent stated training needs to be done on an individual basis rather than on a group basis.

Mr. Herzog stated that there have been two state-wide implementations so far; South Carolina and Rhode Island. In South Carolina they took the approach that the Department of Education was the responsible entity at the state level for implementation and the state auditor's office within the Department of Education became responsible for implementation. In South Carolina In\$ite trained the trainers; they trained the people from the state auditor's office and some pilot districts. The state auditor's office trained the rest of the districts and did not charge anything for the training to the districts. The cost in South Carolina was approximately \$100,000 to \$150,000 which includes cost of training and software. In South Carolina, in their second year, they have created a state data base so they can access all the information from all their districts.

In Rhode Island they were more involved with training all the districts, then had the pilots help with the training.

Several of the pilot districts' members were present to give their responses to the program:

Mike Soetaert, Assistant Superintendent, Salina, suggested that if a statewide program was implemented the legislature should clearly define what information they want, and visit with accounting/software people to develop the most cost effective and efficient solution. (Attachment 3)

Kathleen Whitley, Garden City, told the committee that they had benefitted from the program. It provided them with more of a detailed budget. However, they feel it is a complicated system to implement and understand. (Attachment 4)

Jim Weixelman, Superintendent, Onaga, felt that their current accounting system gave them accurate information so they questioned the usefulness of the program in small districts. (Attachment 5)

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION, Room 519-S Statehouse, at 3:30 p.m. on February 5, 1998.

Linda Jones, Financial Services, Wichita, stated that it took over 250 hours to implement the program and didn't like the fact that the reports lacked flexibility for subtotals. However, the reports had some helpful information in it that their budget didn't show. (Attachment 6)

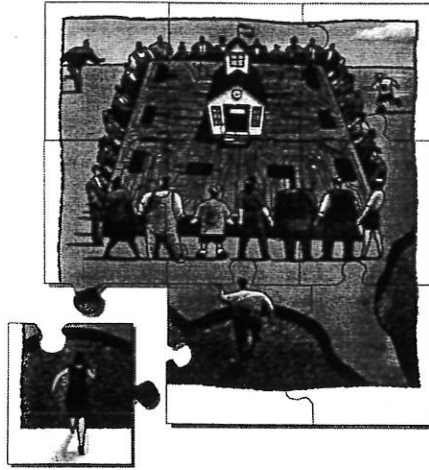
John Harris, Assistant Superintendent, Great Bend, suggested that if a statewide program is implemented that the reports should be uniform across the state. (Attachment 7)

The committee meeting adjourned at 5:30 p.m. The next meeting is scheduled for February 9, 1998.

HOUSE EDUCATION COMMITTEE GUEST LIST

DATE: February 5, 1998

| NAME | REPRESENTING |
|------------------|-----------------------------|
| Linda Jones | USD 259 |
| Diane Gjerdstad | USD 259 |
| Bruce Coorn | KNEA |
| Derrell Schootee | Valley Center Adv Committee |
| Jim Yocally | USD #512 |
| Jim Weylman | USD #322 |
| Ronald Schmidt | USD 322 |
| Jim Allen | KEC |
| MAN C BURNETT | USD 501 # |
| Mike Soetaert | SALINA USD 305 |
| Deland Joe | Tilton (Rep Share) |
| John Harris | USD 428 Great Bend |
| Sharon Farmer | KASB |
| MARK Tullman | KASB |
| Kathleen Whitley | Garden City USD #457 |
| Todd Stephenson | USD 428 Great Bend |
| Sue Ware | USD 428 Great Bend |
| | |
| | |



State of Kansas

In\$ite Pilots

Sample Reports

1995-1996 Actual

District Expenditures by Program

| | |
|------------------------------|--------------|
| Total Expenditures: | \$17,796,330 |
| Total Enrollment: | 3,619 |
| Avg. Per Pupil Expenditures: | \$4,917 |

| Total | | Special Education | Bilingual/ESL | Chapte 17 Title I | Vocational Education | Other Programs | General Education |
|------------------------------|--------------|-------------------|---------------|-------------------|----------------------|----------------|-------------------|
| Expenditures: | \$17,796,330 | \$2,698,763 | \$29,328 | \$445,714 | \$356,719 | \$606,241 | \$13,659,565 |
| % of Total Expenditures: | 100.00% | 15.16% | 0.16% | 2.50% | 2.00% | 3.41% | 76.75% |
| Program Enrollment: | | 283.00 | 1.00 | 489.00 | 1.00 | N/A | 3,336.00 |
| % Involvement: | | 7.82% | 0.03% | 13.51% | 0.03% | | 92.18% |
| Instruction | | | | | | | |
| Expenditures: | \$9,937,696 | \$2,182,875 | \$29,234 | \$352,629 | \$272,290 | \$154,160 | \$6,946,508 |
| % of Total Expenditures: | 55.84% | 12.27% | 0.16% | 1.98% | 1.53% | 0.87% | 39.03% |
| Instructional Support | | | | | | | |
| Expenditures: | \$1,816,617 | \$366,817 | \$94 | \$3,645 | \$32,780 | \$31,587 | \$1,381,693 |
| % of Total Expenditures: | 10.21% | 2.06% | 0.00% | 0.02% | 0.18% | 0.18% | 7.76% |
| Operations | | | | | | | |
| Expenditures: | \$3,164,082 | \$149,070 | \$0 | \$1,151 | \$31,649 | \$420,493 | \$2,561,718 |
| % of Total Expenditures: | 17.78% | 0.84% | 0.00% | 0.01% | 0.18% | 2.36% | 14.39% |
| Other Commitments | | | | | | | |
| Expenditures: | \$1,238,134 | \$0 | \$0 | \$33,720 | \$20,000 | \$0 | \$1,184,414 |
| % of Total Expenditures: | 6.96% | 0.00% | 0.00% | 0.19% | 0.11% | 0.00% | 6.66% |
| Leadership | | | | | | | |
| Expenditures: | \$1,639,802 | \$0 | \$0 | \$54,569 | \$0 | \$0 | \$1,585,232 |
| % of Total Expenditures: | 9.21% | 0.00% | 0.00% | 0.31% | 0.00% | 0.00% | 8.91% |

Note: The enrollment information contained herein, including per pupil calculations, is based on Headcount/Enrollment utilizing the Average Daily Membership 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.

U.S.D. #428
1995-1996 Actual
District Expenditures by Cost Type

| | |
|-------------------------------------|--------------|
| Total Expenditures: | \$17,796,330 |
| Total Enrollment: | 3,619 |
| Avg. Per Pupil Expenditures: | \$4,917 |

| Total | School | Central | Non-Allocated |
|----------------------------------|---------------|----------------|----------------------|
| Expenditures: \$17,796,330 | \$15,804,079 | \$754,117 | \$1,238,134 |
| % of Total Expenditures: 100.00% | 88.81% | 4.24% | 6.96% |
| Instruction | | | |
| Expenditures: \$9,937,696 | \$9,937,696 | \$0 | \$0 |
| % of Total Expenditures: 55.84% | 55.84% | 0.00% | 0.00% |
| Instructional Support | | | |
| Expenditures: \$1,816,617 | \$1,816,617 | \$0 | \$0 |
| % of Total Expenditures: 10.21% | 10.21% | 0.00% | 0.00% |
| Operations | | | |
| Expenditures: \$3,164,082 | \$3,084,057 | \$80,025 | \$0 |
| % of Total Expenditures: 17.78% | 17.33% | 0.45% | 0.00% |
| Other Commitments | | | |
| Expenditures: \$1,238,134 | \$0 | \$0 | \$1,238,134 |
| % of Total Expenditures: 6.96% | 0.00% | 0.00% | 6.96% |
| Transportation | | | |
| Expenditures: \$1,639,802 | \$965,709 | \$674,093 | \$0 |
| % of Total Expenditures: 9.21% | 5.43% | 3.79% | 0.00% |

U.S.D. #428

1995-1996 Actual

District Expenditures by Education Level

| | |
|-------------------------------------|--------------|
| Total Expenditures: | \$17,796,330 |
| Total Enrollment: | 3,619 |
| Avg. Per Pupil Expenditures: | \$4,917 |

| Total | Elementary | Middle | High | Alternative | Other | Non-School |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Expenditures: \$17,796,330 | \$6,601,006 | \$2,499,611 | \$5,357,792 | \$0 | \$1,424,107 | \$1,913,814 |
| % of Total Expenditures: 100.00% | 37.09% | 14.05% | 30.11% | 0.00% | 8.00% | 10.75% |
| Enrollment: 3619 | 1,684 | 658 | 1,110 | N/A | 167 | — |
| % of District Enrollment: 100.00% | 46.53% | 18.18% | 30.67% | | 4.61% | — |
| Instruction | | | | | | |
| Expenditures: \$9,937,696 | \$4,120,461 | \$1,508,316 | \$3,127,501 | \$0 | \$1,181,420 | \$0 |
| % of Total Expenditures: 55.84% | 23.15% | 8.48% | 17.57% | 0.00% | 6.64% | 0.00% |
| Instructional Support | | | | | | |
| Expenditures: \$1,816,617 | \$571,232 | \$271,474 | \$765,453 | \$0 | \$208,459 | \$0 |
| % of Total Expenditures: 10.21% | 3.21% | 1.53% | 4.30% | 0.00% | 1.17% | 0.00% |
| Operations | | | | | | |
| Expenditures: \$3,164,082 | \$1,386,017 | \$531,864 | \$1,132,636 | \$0 | \$33,540 | \$80,025 |
| % of Total Expenditures: 17.78% | 7.79% | 2.99% | 6.36% | 0.00% | 0.19% | 0.45% |
| Other Commitments | | | | | | |
| Expenditures: \$1,238,134 | \$19,311 | \$18,577 | \$40,549 | \$0 | \$0 | \$1,159,696 |
| % of Total Expenditures: 6.96% | 0.11% | 0.10% | 0.23% | 0.00% | 0.00% | 6.52% |
| Leadership | | | | | | |
| Expenditures: \$1,639,802 | \$503,986 | \$169,381 | \$291,654 | \$0 | \$688 | \$674,093 |
| % of Total Expenditures: 9.21% | 2.83% | 0.95% | 1.64% | 0.00% | 0.00% | 3.79% |

Total District

\$3,276,453 100.0%

Instruction

\$1,711,561 52.2%

Instructional Support

\$263,498 8.0%

Operations

\$745,248 22.7%

Other Commitments

\$277,922 8.5%

Leadership

\$278,224 8.5%

| | | | |
|------------------------------|----------------------|---|----------------------|
| Total District | | \$3,276,453 | 100.0% |
| Instruction | \$1,711,561 52.2% | Face-to-Face Teaching | \$1,504,806 45.9% |
| | | Classroom Materials | \$206,755 6.3% |
| Instructional Support | \$263,498 8.0% | Pupil Support | \$240,608 7.3% |
| | | Teacher Support | \$22,890 0.7% |
| | | Program Support | \$0 0.0% |
| Operations | \$745,248 22.7% | Non-Instructional Pupil Services | \$323,373 9.9% |
| | | Facilities | \$328,823 10.0% |
| | | Business Services | \$93,052 2.8% |
| Other Commitments | \$277,922 8.5% | Contingencies | \$0 0.0% |
| | | Capital | \$268,305 8.2% |
| | | Out-of-District Obligations | \$9,618 0.3% |
| | | Legal Obligations | \$0 0.0% |
| Leadership | \$278,224 8.5% | School Management | \$201,439 6.1% |
| | | Program / Operations Management | \$0 0.0% |
| | | District Management | \$76,784 2.3% |

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A-3. Total District - Detail Functions

| Number of Pupils 445 | FAM Code | Total District | Per Pupil | % to Total District |
|--|-------------|-------------------|--------------|------------------------|
| Total District | | \$3,276,453 | \$7,363 | 100.0% |
| Instruction | 100 | 1,711,561 | \$3,846 | 52.2% |
| Face-to-Face Teaching | 110 | 1,504,806 | \$3,382 | 45.9% |
| Instructional Teachers | 111 | 1,425,487 | \$3,203 | 43.5% |
| Substitutes | 112 | 48,049 | \$108 | 1.5% |
| Instructional Paraprofessionals | 113 | 31,270 | \$70 | 1.0% |
| Classroom Materials | 120 | 206,755 | \$465 | 6.3% |
| Pupil-Use Technology & Software | 121 | 6,021 | \$14 | 0.2% |
| Instructional Materials, Trips & Supplies | 122 | 200,734 | \$451 | 6.1% |
| Instructional Support | 200 | 263,498 | \$592 | 8.0% |
| Pupil Support | 210 | 240,608 | \$541 | 7.3% |
| Guidance & Counseling | 211 | 49,411 | \$111 | 1.5% |
| Library & Media | 212 | 46,244 | \$104 | 1.4% |
| Extracurricular | 213 | 111,205 | \$250 | 3.4% |
| Student Health & Services | 214 | 33,749 | \$76 | 1.0% |
| Teacher Support | 220 | 22,890 | \$51 | 0.7% |
| Curriculum Development | 221 | 3,652 | \$8 | 0.1% |
| In-Service, Staff Development & Support | 222 | 19,238 | \$43 | 0.6% |
| Sabbaticals | 223 | 0 | \$0 | 0.0% |
| Program Support | 230 | 0 | \$0 | 0.0% |
| Program Development | 231 | 0 | \$0 | 0.0% |
| Therapists, Psych, Eval, Pers Att. & Soc Workers | 232 | 0 | \$0 | 0.0% |
| Operations | 300 | 745,248 | \$1,675 | 22.7% |
| Non-Instructional Pupil Services | 310 | 323,373 | \$727 | 9.9% |
| Transportation | 311 | 161,792 | \$364 | 4.9% |
| Food Service | 312 | 161,581 | \$363 | 4.9% |
| Safety | 313 | 0 | \$0 | 0.0% |
| Facilities | 320 | 328,823 | \$739 | 10.0% |
| Building Upkeep, Utilities & Maintenance | 321 | 328,823 | \$739 | 10.0% |
| Business Services | 330 | 93,052 | \$209 | 2.8% |
| Data Processing | 331 | 3,675 | \$8 | 0.1% |
| Business Operations | 332 | 89,377 | \$201 | 2.7% |
| Other Commitments | 400 | 277,922 | \$625 | 8.5% |
| Contingencies | 410 | 0 | \$0 | 0.0% |
| Budgeted Contingencies | 411 | 0 | \$0 | 0.0% |
| Capital | 420 | 268,305 | \$603 | 8.2% |
| Debt Service | 421 | 220,293 | \$495 | 6.7% |
| Capital Projects | 422 | 48,012 | \$108 | 1.5% |
| Out-of-District Obligations | 430 | 9,618 | \$22 | 0.3% |
| Parochial, Pvt, Charter & Public Pass Through | 431 | 0 | \$0 | 0.0% |
| Retiree Benefits & Other | 432 | 0 | \$0 | 0.0% |
| Enterprise/Community Service Operations | 433 | 9,618 | \$22 | 0.3% |
| Legal Obligations | 440 | 0 | \$0 | 0.0% |
| Claims & Settlements | 441 | 0 | \$0 | 0.0% |
| Leadership | 500 | 278,224 | \$625 | 8.5% |
| School Management | 510 | 201,439 | \$453 | 6.1% |
| Principals & Assistant Principals | 511 | 118,213 | \$266 | 3.6% |
| School Office | 512 | 83,226 | \$187 | 2.5% |
| Program / Operations Management | 520 | 0 | \$0 | 0.0% |
| Deputies, Sr Admin, Rsrchrs & Prog Evaluators | 521 | 0 | \$0 | 0.0% |
| District Management | 530 | 76,784 | \$173 | 2.3% |
| Superintendent & School Board | 531 | 68,202 | \$153 | 2.1% |
| Legal | 532 | 8,582 | \$19 | 0.3% |

6. Total District By Education Level -Summary \$

| | Education Levels | | | | | Non-School |
|-----------------------|------------------|--------|-----------|-------------|----------|------------|
| | Elementary | Middle | High | Alternative | Other | |
| Total Program | \$1,819,776 | \$0 | \$978,608 | \$0 | \$10,039 | \$468,029 |
| Instruction | 1,145,074 | 0 | 556,447 | 0 | 10,039 | 0 |
| Teaching | 1,035,208 | 0 | 459,559 | 0 | 10,039 | 0 |
| Instrl Teachers | 986,326 | 0 | 429,122 | 0 | 10,039 | 0 |
| Substitutes | 33,133 | 0 | 14,916 | 0 | 0 | 0 |
| Instrl Paraprof | 15,749 | 0 | 15,521 | 0 | 0 | 0 |
| Classrm Material | 109,666 | 0 | 96,888 | 0 | 0 | 0 |
| Pupil Technology | 4,194 | 0 | 1,827 | 0 | 0 | 0 |
| Instrl Materials | 105,672 | 0 | 95,062 | 0 | 0 | 0 |
| Support | 142,002 | 0 | 121,496 | 0 | 0 | 0 |
| Pupil Support | 126,233 | 0 | 114,376 | 0 | 0 | 0 |
| Guidance | 34,185 | 0 | 15,226 | 0 | 0 | 0 |
| Library Media | 24,252 | 0 | 21,993 | 0 | 0 | 0 |
| Extracurricular | 44,286 | 0 | 66,919 | 0 | 0 | 0 |
| Student Health | 23,510 | 0 | 10,238 | 0 | 0 | 0 |
| Teacher Support | 15,769 | 0 | 7,121 | 0 | 0 | 0 |
| Curriculum Dev | 2,518 | 0 | 1,134 | 0 | 0 | 0 |
| Staff Dev | 13,251 | 0 | 5,987 | 0 | 0 | 0 |
| Sabbaticals | 0 | 0 | 0 | 0 | 0 | 0 |
| Program Support | 0 | 0 | 0 | 0 | 0 | 0 |
| Program Dev | 0 | 0 | 0 | 0 | 0 | 0 |
| Therapists et al | 0 | 0 | 0 | 0 | 0 | 0 |
| Operations | 415,487 | 0 | 216,438 | 0 | 0 | 113,323 |
| Pupil Services | 276,929 | 0 | 46,444 | 0 | 0 | 0 |
| Transportation | 115,348 | 0 | 46,444 | 0 | 0 | 0 |
| Food Service | 161,581 | 0 | 0 | 0 | 0 | 0 |
| Safety | 0 | 0 | 0 | 0 | 0 | 0 |
| Facilities | 138,557 | 0 | 169,995 | 0 | 0 | 20,271 |
| Building Upkeep | 138,557 | 0 | 169,995 | 0 | 0 | 20,271 |
| Busn. Services | 0 | 0 | 0 | 0 | 0 | 93,052 |
| Data Processing | 0 | 0 | 0 | 0 | 0 | 3,675 |
| Busn. Operations | 0 | 0 | 0 | 0 | 0 | 89,377 |
| Othr Commitmen | 0 | 0 | 0 | 0 | 0 | 277,922 |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 |
| Bgt Contingncies | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital | 0 | 0 | 0 | 0 | 0 | 268,305 |
| Debt Servc | 0 | 0 | 0 | 0 | 0 | 220,293 |
| Capital Projects | 0 | 0 | 0 | 0 | 0 | 48,012 |
| Out-of-District | 0 | 0 | 0 | 0 | 0 | 9,618 |
| Pass-Throughs | 0 | 0 | 0 | 0 | 0 | 0 |
| Retiree Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| Enterprise Ops | 0 | 0 | 0 | 0 | 0 | 9,618 |
| Legal Obligation | 0 | 0 | 0 | 0 | 0 | 0 |
| Claims/Setlments | 0 | 0 | 0 | 0 | 0 | 0 |
| Leadership | 117,213 | 0 | 84,226 | 0 | 0 | 76,784 |
| Schl Management | 117,213 | 0 | 84,226 | 0 | 0 | 0 |
| Principals | 61,702 | 0 | 56,511 | 0 | 0 | 0 |
| School Office | 55,511 | 0 | 27,715 | 0 | 0 | 0 |
| Prog/Ops Mngt | 0 | 0 | 0 | 0 | 0 | 0 |
| Deputies et al | 0 | 0 | 0 | 0 | 0 | 0 |
| District Mngt | 0 | 0 | 0 | 0 | 0 | 76,784 |
| Superintendnt/Bd | 0 | 0 | 0 | 0 | 0 | 68,202 |
| Legal | 0 | 0 | 0 | 0 | 0 | 8,582 |

3-1. 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 | \$242,060,515 | \$179,063,678 | 74.0% | \$62,996,837 | 26.0% |
| Instruction | 132,592,013 | 129,349,339 | 53.4% | 3,242,674 | 1.3% |
| Teaching | 120,490,533 | 118,168,863 | 48.8% | 2,321,670 | 1.0% |
| Instrl Teachers | 109,462,310 | 108,597,650 | 44.9% | 864,660 | 0.4% |
| Substitutes | 2,230,781 | 1,464,095 | 0.6% | 766,686 | 0.3% |
| Instrl Paraprof | 8,797,442 | 8,107,118 | 3.3% | 690,324 | 0.3% |
| Classrm Material | 12,101,480 | 11,180,476 | 4.6% | 921,005 | 0.4% |
| Pupil Technology | 1,969,225 | 1,794,766 | 0.7% | 174,459 | 0.1% |
| Instrl Materials | 10,132,255 | 9,385,710 | 3.9% | 746,545 | 0.3% |
| Support | 29,645,754 | 19,239,081 | 7.9% | 10,406,674 | 4.3% |
| Pupil Support | 19,736,714 | 12,548,538 | 5.2% | 7,188,176 | 3.0% |
| Guidance | 4,695,883 | 4,488,476 | 1.9% | 207,407 | 0.1% |
| Library Media | 5,030,215 | 3,898,842 | 1.6% | 1,131,372 | 0.5% |
| Extracurricular | 585,039 | 216,848 | 0.1% | 368,191 | 0.2% |
| Student Health | 9,425,577 | 3,944,372 | 1.6% | 5,481,205 | 2.3% |
| Teacher Support | 2,842,200 | 194,645 | 0.1% | 2,647,554 | 1.1% |
| Curriculum Dev | 1,592,098 | 97,903 | 0.0% | 1,494,194 | 0.6% |
| Staff Dev | 1,250,102 | 96,742 | 0.0% | 1,153,360 | 0.5% |
| Sabbaticals | 0 | 0 | 0.0% | 0 | 0.0% |
| Program Support | 7,066,841 | 6,495,897 | 2.7% | 570,944 | 0.2% |
| Program Dev | 450,215 | 237,966 | 0.1% | 212,249 | 0.1% |
| Therapists et al | 6,616,626 | 6,257,931 | 2.6% | 358,695 | 0.1% |
| Operations | 53,251,384 | 12,108,502 | 5.0% | 41,142,882 | 17.0% |
| Pupil Services | 24,279,821 | 3,867,740 | 1.6% | 20,412,081 | 8.4% |
| Transportation | 12,365,005 | 0 | 0.0% | 12,365,005 | 5.1% |
| Food Service | 9,989,622 | 8,000,119 | 1.3% | 1,989,503 | 2.8% |
| Safety | 1,925,203 | 8,107,921 | 0.0% | 1,527,305 | 0.5% |
| Facilities | 22,664,593 | 8,137,287 | 3.4% | 14,527,305 | 6.0% |
| Building Upkeep | 22,664,593 | 8,137,287 | 3.4% | 14,527,305 | 6.0% |
| Busn. Services | 6,306,961 | 66,474 | 0.0% | 6,240,487 | 2.6% |
| Data Processing | 1,993,357 | 0 | 0.0% | 1,993,357 | 0.8% |
| Busn. Operations | 4,313,604 | 66,474 | 0.0% | 4,247,129 | 1.8% |
| Othr Commitmen | 5,735,762 | 504,005 | 0.2% | 5,231,757 | 2.2% |
| Contingencies | 0 | 0 | 0.0% | 0 | 0.0% |
| Bgt Contingncies | 0 | 0 | 0.0% | 0 | 0.0% |
| Capital | 5,584,366 | 504,005 | 0.2% | 5,080,362 | 2.1% |
| Debt Servc | 1,420,578 | 0 | 0.0% | 1,420,578 | 0.6% |
| Capital Projects | 4,163,788 | 504,005 | 0.2% | 3,659,784 | 1.5% |
| Out-of-District | 151,396 | 0 | 0.0% | 151,396 | 0.1% |
| Pass-Throughs | 0 | 0 | 0.0% | 0 | 0.0% |
| Retiree Benefits | 6,401 | 0 | 0.0% | 6,401 | 0.0% |
| Enterprise Ops | 144,995 | 0 | 0.0% | 144,995 | 0.1% |
| Legal Obligation | 0 | 0 | 0.0% | 0 | 0.0% |
| Claims/Setlments | 0 | 0 | 0.0% | 0 | 0.0% |
| Leadership | 20,835,601 | 17,862,752 | 7.4% | 2,972,849 | 1.2% |
| Schl Management | 17,603,095 | 17,853,584 | 7.4% | (250,488) | -0.1% |
| Principals | 9,944,836 | 9,982,161 | 4.1% | (37,325) | -0.0% |
| School Office | 7,658,259 | 7,871,423 | 3.3% | (213,164) | -0.1% |
| Prog/Ops Mngt | 2,702,042 | 9,169 | 0.0% | 2,692,873 | 1.1% |
| Deputies et al | 2,702,042 | 9,169 | 0.0% | 2,692,873 | 1.1% |
| District Mngt | 530,464 | 0 | 0.0% | 530,464 | 0.2% |
| Superintendent/Bd | 388,472 | 0 | 0.0% | 388,472 | 0.2% |
| Legal | 141,993 | 0 | 0.0% | 141,993 | 0.1% |

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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 | \$242,060,515 | \$226,369,762 | 93.5% | \$9,954,991 | 4.1% | \$5,735,762 | 2.4% |
| Instruction | 132,592,013 | 132,128,039 | 54.6% | 463,974 | 0.2% | 0 | 0.0% |
| Teaching | 120,490,533 | 120,026,559 | 49.6% | 463,974 | 0.2% | 0 | 0.0% |
| Instrl Teachers | 109,462,310 | 109,383,319 | 45.2% | 78,991 | 0.0% | 0 | 0.0% |
| Substitutes | 2,230,781 | 2,230,524 | 0.9% | 257 | 0.0% | 0 | 0.0% |
| Instrl Paraprof | 8,797,442 | 8,412,716 | 3.5% | 384,726 | 0.2% | 0 | 0.0% |
| Classrm Material | 12,101,480 | 12,101,480 | 5.0% | 0 | 0.0% | 0 | 0.0% |
| Pupil Technology | 1,969,225 | 1,969,225 | 0.8% | 0 | 0.0% | 0 | 0.0% |
| Instrl Materials | 10,132,255 | 10,132,255 | 4.2% | 0 | 0.0% | 0 | 0.0% |
| Support | 29,645,754 | 29,267,191 | 12.1% | 378,564 | 0.2% | 0 | 0.0% |
| Pupil Support | 19,736,714 | 19,487,421 | 8.1% | 249,293 | 0.1% | 0 | 0.0% |
| Guidance | 4,695,883 | 4,563,870 | 1.9% | 132,012 | 0.1% | 0 | 0.0% |
| Library Media | 5,030,215 | 4,975,007 | 2.1% | 55,207 | 0.0% | 0 | 0.0% |
| Extracurricular | 585,039 | 578,916 | 0.2% | 6,123 | 0.0% | 0 | 0.0% |
| Student Health | 9,425,577 | 9,369,627 | 3.9% | 55,951 | 0.0% | 0 | 0.0% |
| Teacher Support | 2,842,200 | 2,775,059 | 1.1% | 67,141 | 0.0% | 0 | 0.0% |
| Curriculum Dev | 1,592,098 | 1,521,713 | 0.6% | 70,384 | 0.0% | 0 | 0.0% |
| Staff Dev | 1,250,102 | 1,253,346 | 0.5% | (3,244) | -0.0% | 0 | 0.0% |
| Sabbaticals | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| Program Support | 7,066,841 | 7,004,711 | 2.9% | 62,130 | 0.0% | 0 | 0.0% |
| Program Dev | 450,215 | 388,085 | 0.2% | 62,130 | 0.0% | 0 | 0.0% |
| Therapists et al | 6,616,626 | 6,616,626 | 2.7% | 0 | 0.0% | 0 | 0.0% |
| Operations | 53,251,384 | 4,205,937 | 10.0% | 6,926 | 0.0% | 0 | 0.0% |
| Pupil Services | 24,279,831 | 2,363,005 | 4.1% | 0 | 0.0% | 0 | 0.0% |
| Transportation | 12,363,005 | 2,363,005 | 4.1% | 0 | 0.0% | 0 | 0.0% |
| Food Service | 9,931,622 | 9,931,622 | 4.1% | 0 | 0.0% | 0 | 0.0% |
| Safety | 1,985,203 | 1,985,203 | 0.8% | 0 | 0.0% | 0 | 0.0% |
| Facilities | 22,664,593 | 22,154,392 | 9.2% | 510,201 | 0.2% | 0 | 0.0% |
| Building Upkeep | 22,664,593 | 22,154,392 | 9.2% | 510,201 | 0.2% | 0 | 0.0% |
| Busn. Services | 6,306,961 | 671,441 | 0.3% | 5,635,520 | 2.3% | 0 | 0.0% |
| Data Processing | 1,993,357 | 0 | 0.0% | 1,993,357 | 0.8% | 0 | 0.0% |
| Busn. Operations | 4,313,604 | 671,441 | 0.3% | 3,642,162 | 1.5% | 0 | 0.0% |
| Othr Commitmen | 5,735,762 | 0 | 0.0% | 0 | 0.0% | 5,735,762 | 2.4% |
| Contingencies | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| Bgt Contingncies | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| Capital | 5,584,366 | 0 | 0.0% | 0 | 0.0% | 5,584,366 | 2.3% |
| Debt Servc | 1,420,578 | 0 | 0.0% | 0 | 0.0% | 1,420,578 | 0.6% |
| Capital Projects | 4,163,788 | 0 | 0.0% | 0 | 0.0% | 4,163,788 | 1.7% |
| Out-of-District | 151,396 | 0 | 0.0% | 0 | 0.0% | 151,396 | 0.1% |
| Pass-Throughs | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| Retiree Benefits | 6,401 | 0 | 0.0% | 0 | 0.0% | 6,401 | 0.0% |
| Enterprise Ops | 144,995 | 0 | 0.0% | 0 | 0.0% | 144,995 | 0.1% |
| Legal Obligation | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| Claims/Setlments | 0 | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| Leadership | 20,835,601 | 17,942,795 | 7.4% | 2,892,807 | 1.2% | 0 | 0.0% |
| Schl Management | 17,603,095 | 17,784,816 | 7.3% | (181,720) | -0.1% | 0 | 0.0% |
| Principals | 9,944,836 | 9,944,836 | 4.1% | 0 | 0.0% | 0 | 0.0% |
| School Office | 7,658,259 | 7,839,979 | 3.2% | (181,720) | -0.1% | 0 | 0.0% |
| Prog/Ops Mngt | 2,702,042 | 157,979 | 0.1% | 2,544,063 | 1.1% | 0 | 0.0% |
| Deputies et al | 2,702,042 | 157,979 | 0.1% | 2,544,063 | 1.1% | 0 | 0.0% |
| District Mngt | 530,464 | 0 | 0.0% | 530,464 | 0.2% | 0 | 0.0% |
| Superintendnt/Bd | 388,472 | 0 | 0.0% | 388,472 | 0.2% | 0 | 0.0% |
| Legal | 141,993 | 0 | 0.0% | 141,993 | 0.1% | 0 | 0.0% |

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Total All Schools

\$226,369,762 100.0%

Instruction

\$132,128,039 58.4%

Instructional Support

\$29,267,191 12.9%

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Operations

\$47,031,737 20.8%

Leadership

\$17,942,795 7.9%

| | |
|--------------------------|----------------------|
| Total All Schools | \$226,369,762 |
| | 100.0% |

| | |
|--------------------|----------------------|
| Instruction | \$132,128,039 |
| | 58.4% |

| | |
|------------------------------|----------------------|
| Face-to-Face Teaching | \$120,026,559 |
| | 53.0% |

| | |
|----------------------------|---------------------|
| Classroom Materials | \$12,101,480 |
| | 5.3% |

| | |
|------------------------------|---------------------|
| Instructional Support | \$29,267,191 |
| | 12.9% |

| | |
|----------------------|---------------------|
| Pupil Support | \$19,487,421 |
| | 8.6% |

| | |
|------------------------|--------------------|
| Teacher Support | \$2,775,059 |
| | 1.2% |

| | |
|------------------------|--------------------|
| Program Support | \$7,004,711 |
| | 3.1% |

| | |
|-------------------|---------------------|
| Operations | \$47,031,737 |
| | 20.8% |

| | |
|---|---------------------|
| Non-Instructional Pupil Services | \$24,205,904 |
| | 10.7% |

| | |
|---|---------------------|
| Non-Instructional Pupil Services | \$22,154,392 |
| | 9.8% |

| | |
|--------------------------|------------------|
| Business Services | \$671,441 |
| | 0.3% |

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| | |
|-------------------|---------------------|
| Leadership | \$17,942,795 |
| | 7.9% |

| | |
|--------------------------|---------------------|
| School Management | \$17,784,816 |
| | 7.9% |

| | |
|--|------------------|
| Program / Operations Management | \$157,979 |
| | 0.1% |

| | |
|----------------------------|-------------|
| District Management | \$0 |
| | 0.0% |

3. All Schools - Detail Functions

| Number of Pupils 46,044 | FAM Function | Total All Schools | Per Pupil | % to Total Schools | % to Total District Per Pupil | |
|--|-----------------|----------------------|--------------|-----------------------|-------------------------------------|-------|
| Total - All Schools | | \$226,369,762 | \$4,916 | 100.0% | 93.5% | |
| Instruction | | 100 | 132,128,039 | \$2,870 | 58.4% | 54.6% |
| Face-to-Face Teaching | | 110 | 120,026,559 | \$2,607 | 53.0% | 49.6% |
| Instructional Teachers | | 111 | 109,383,319 | \$2,376 | 48.3% | 45.2% |
| Substitutes | | 112 | 2,230,524 | \$48 | 1.0% | 0.9% |
| Instructional Paraprofessionals | | 113 | 8,412,716 | \$183 | 3.7% | 3.5% |
| Classroom Materials | | 120 | 12,101,480 | \$263 | 5.3% | 5.0% |
| Pupil-Use Technology & Software | | 121 | 1,969,225 | \$43 | 0.9% | 0.8% |
| Instructional Materials, Trips & Supplies | | 122 | 10,132,255 | \$220 | 4.5% | 4.2% |
| Instructional Support | | 200 | 29,267,191 | \$636 | 12.9% | 12.1% |
| Pupil Support | | 210 | 19,487,421 | \$423 | 8.6% | 8.1% |
| Guidance & Counseling | | 211 | 4,563,870 | \$99 | 2.0% | 1.9% |
| Library & Media | | 212 | 4,975,007 | \$108 | 2.2% | 2.1% |
| Extracurricular | | 213 | 578,916 | \$13 | 0.3% | 0.2% |
| Student Health & Services | | 214 | 9,369,627 | \$203 | 4.1% | 3.9% |
| Teacher Support | | 220 | 2,775,059 | \$60 | 1.2% | 1.1% |
| Curriculum Development | | 221 | 1,521,713 | \$33 | 0.7% | 0.6% |
| In-Service, Staff Development & Support | | 222 | 1,253,346 | \$27 | 0.6% | 0.5% |
| Sabbaticals | | 223 | 0 | \$0 | 0.0% | 0.0% |
| Program Support | | 230 | 4,044,711 | \$152 | 3.1% | 2.9% |
| Program Development | | 231 | 888,000 | \$8 | 0.2% | 0.2% |
| Therapists, Psych, Eval, Pers Att. & Soc Workers | | 232 | 6,616,000 | \$144 | 2.9% | 2.7% |
| Operations | | 300 | 47,051,737 | \$1,021 | 20.8% | 19.4% |
| Non-Instructional Pupil Services | | 310 | 24,205,904 | \$526 | 10.7% | 10.0% |
| Transportation | | 311 | 12,363,005 | \$269 | 5.5% | 5.1% |
| Food Service | | 312 | 9,931,622 | \$216 | 4.4% | 4.1% |
| Safety | | 313 | 1,911,277 | \$42 | 0.8% | 0.8% |
| Facilities | | 320 | 22,154,392 | \$481 | 9.8% | 9.2% |
| Building Upkeep, Utilities & Maintenance | | 321 | 22,154,392 | \$481 | 9.8% | 9.2% |
| Business Services | | 330 | 671,441 | \$15 | 0.3% | 0.3% |
| Data Processing | | 331 | 0 | \$0 | 0.0% | 0.0% |
| Business Operations | | 332 | 671,441 | \$15 | 0.3% | 0.3% |
| Leadership | | 500 | 17,942,795 | \$390 | 7.9% | 7.4% |
| School Management | | 510 | 17,784,816 | \$386 | 7.9% | 7.3% |
| Principals & Assistant Principals | | 511 | 9,944,836 | \$216 | 4.4% | 4.1% |
| School Office | | 512 | 7,839,979 | \$170 | 3.5% | 3.2% |
| Program / Operations Management | | 520 | 157,979 | \$3 | 0.1% | 0.1% |
| Deputies, Sr Admin, Rsrchrs & Prog Evaluators | | 521 | 157,979 | \$3 | 0.1% | 0.1% |
| District Management | | 530 | 0 | \$0 | 0.0% | 0.0% |
| Superintendent & School Board | | 531 | 0 | \$0 | 0.0% | 0.0% |
| Legal | | 532 | 0 | \$0 | 0.0% | 0.0% |

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1. All Schools - Program Summary \$

| | Total All Schools | Special Education | Bilingual / ESL | Chapter 1 / Title 1 | Vocational Education | Other Programs | General Education |
|----------------------|-------------------|-------------------|-----------------|---------------------|----------------------|----------------|-------------------|
| Total Program | \$226,369,762 | \$40,339,981 | \$2,099,196 | \$0 | \$12,027,432 | \$1,466,239 | \$170,436,913 |
| Instruction | 132,128,039 | 20,675,925 | 1,921,060 | 0 | 8,588,964 | 700,944 | 100,241,147 |
| Teaching | 120,026,559 | 20,377,594 | 1,791,621 | 0 | 7,940,477 | 554,666 | 89,362,201 |
| Instrl Teachers | 109,383,319 | 14,280,928 | 1,153,836 | 0 | 7,768,647 | 541,178 | 85,638,730 |
| Substitutes | 2,230,524 | 295,341 | 31,389 | 0 | 22,864 | 0 | 1,880,931 |
| Instrl Paraprof | 8,412,716 | 5,801,325 | 606,396 | 0 | 148,967 | 13,489 | 1,842,540 |
| Classrm Material | 12,101,480 | 298,331 | 129,440 | 0 | 648,486 | 146,278 | 10,878,946 |
| Pupil Technology | 1,969,225 | 24,163 | 11,759 | 0 | 254,068 | 31,923 | 1,647,311 |
| Instrl Materials | 10,132,255 | 274,167 | 117,680 | 0 | 394,418 | 114,355 | 9,231,635 |
| Support | 29,267,191 | 12,872,979 | 177,305 | 0 | 1,008,185 | 190,733 | 15,017,988 |
| Pupil Support | 19,487,421 | 6,248,344 | 109,238 | 0 | 948,165 | 6,967 | 12,174,706 |
| Guidance | 4,563,870 | 440,455 | 0 | 0 | 813,936 | 0 | 3,309,479 |
| Library Media | 4,975,007 | 30,368 | 0 | 0 | 127,224 | 6,967 | 4,810,449 |
| Extracurricular | 578,916 | 2,544 | 5,810 | 0 | 3,659 | 0 | 566,903 |
| Student Health | 9,369,627 | 5,774,977 | 103,428 | 0 | 3,346 | 0 | 3,487,875 |
| Teacher Support | 2,775,059 | 0 | 37,743 | 0 | 33,843 | 0 | 2,703,473 |
| Curriculum Dev | 1,521,713 | 0 | 37,743 | 0 | 9,182 | 0 | 1,474,788 |
| Staff Dev | 1,253,346 | 0 | 0 | 0 | 24,660 | 0 | 1,228,685 |
| Sabbaticals | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Program Support | 7,004,711 | 6,624,635 | 30,324 | 0 | 26,177 | 183,766 | 139,809 |
| Program Dev | 388,085 | 9,568 | 30,324 | 0 | 26,177 | 183,766 | 138,250 |
| Therapists et al | 6,616,626 | 6,615,066 | 0 | 0 | 0 | 0 | 1,559 |
| Operations | 47,031,737 | 6,413,827 | 831 | 0 | 976,132 | 423,111 | 39,217,836 |
| Pupil Services | 24,205,904 | 6,061,177 | 0 | 0 | 159,998 | 21,571 | 17,963,159 |
| Transportation | 12,363,005 | 5,882,465 | 0 | 0 | 0 | 0 | 6,450,488 |
| Food Service | 9,931,622 | 0 | 0 | 0 | 27,396 | 0 | 9,904,226 |
| Safety | 1,911,277 | 178,712 | 0 | 0 | 92,956 | 21,571 | 1,608,445 |
| Facilities | 22,154,392 | 339,817 | 0 | 0 | 816,134 | 372,940 | 20,625,500 |
| Building Upkeep | 22,154,392 | 339,817 | 0 | 0 | 816,134 | 372,940 | 20,625,500 |
| Busn. Services | 671,441 | 12,833 | 831 | 0 | 0 | 28,600 | 629,177 |
| Data Processing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Busn. Operations | 671,441 | 12,833 | 831 | 0 | 0 | 28,600 | 629,177 |
| Leadership | 17,942,795 | 377,251 | 0 | 0 | 1,454,151 | 151,451 | 15,959,942 |
| Schl Management | 17,784,816 | 377,251 | 0 | 0 | 1,445,983 | 151,451 | 15,810,131 |
| Principals | 9,944,836 | 377,050 | 0 | 0 | 305,381 | 9,429 | 9,252,976 |
| School Office | 7,839,979 | 201 | 0 | 0 | 1,140,602 | 142,022 | 6,557,154 |
| Prog/Ops Mngt | 157,979 | 0 | 0 | 0 | 8,168 | 0 | 149,811 |
| Deputies et al | 157,979 | 0 | 0 | 0 | 8,168 | 0 | 149,811 |
| 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 |

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F-1. All Schools - Special Education

| District/Pupil: | \$6,045 | | | | | | |
|-------------------------------|---------|-------------|-------------------|---------------------|------------------------------|-----------|-------------------------------|
| Special Education Enrollment: | 336 | All Schools | Special Education | % of Total District | % to Total Special Education | Per Pupil | % to Total District Per Pupil |
| Total | | \$8,226,668 | \$1,854,956 | 21.8% | 98.5% | \$5,521 | 91.3% |
| Instruction | | 5,378,685 | 1,443,543 | 26.8% | 100.0% | \$4,296 | 71.1% |
| Teaching | | 5,036,347 | 1,422,543 | 28.2% | 100.0% | \$4,234 | 70.0% |
| Instrl Teachers | | 4,366,356 | 987,190 | 22.6% | 100.0% | \$2,938 | 48.6% |
| Substitutes | | 71,521 | 13,699 | 19.2% | 100.0% | \$41 | 0.7% |
| Instrl Paraprof | | 598,471 | 421,654 | 70.5% | 100.0% | \$1,255 | 20.8% |
| Classrm Material | | 342,338 | 20,999 | 6.1% | 100.0% | \$62 | 1.0% |
| Pupil Technology | | 184,044 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Instrl Materials | | 158,293 | 20,999 | 13.3% | 100.0% | \$62 | 1.0% |
| Support | | 1,018,556 | 402,469 | 39.5% | 100.0% | \$1,198 | 19.8% |
| Pupil Support | | 520,639 | 326 | 0.1% | 100.0% | \$1 | 0.0% |
| Guidance | | 187,153 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Library Media | | 166,617 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Extracurricular | | 135,346 | 326 | 0.2% | 100.0% | \$1 | 0.0% |
| Student Health | | 31,522 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Teacher Support | | 105,519 | 10,945 | 10.4% | 100.0% | \$33 | 0.5% |
| Curriculum Dev | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Staff Dev | | 105,519 | 10,945 | 10.4% | 100.0% | \$33 | 0.5% |
| Sabbaticals | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Program Support | | 392,398 | 391,198 | 99.7% | 100.0% | \$1,164 | 19.3% |
| Program Dev | | 106,243 | 105,043 | 98.9% | 100.0% | \$313 | 5.2% |
| Therapists et al | | 286,155 | 286,155 | 100.0% | 100.0% | \$852 | 14.1% |
| Operations | | 1,412,260 | 8,944 | 0.6% | 24.9% | \$27 | 0.4% |
| Pupil Services | | 624,354 | 8,944 | 1.4% | 100.0% | \$27 | 0.4% |
| Transportation | | 234,838 | 8,944 | 3.8% | 100.0% | \$27 | 0.4% |
| Food Service | | 389,516 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Safety | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Facilities | | 785,913 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Building Upkeep | | 785,913 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Busn. Services | | 1,993 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Data Processing | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Busn. Operations | | 1,993 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Leadership | | 417,168 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Schl Management | | 417,168 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Principals | | 278,655 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| School Office | | 138,512 | 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% |
| Superintendnt/Bd | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Legal | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |

2. All Schools - Bilingual / ESL

| Bilingual / ESL Enrollment: | All Schools | Bilingual / ESL | % of Total District | % to Total Bilingual / ESL | Per Pupil | % to Total District Per Pupil |
|-----------------------------|-------------|-----------------|---------------------|----------------------------|-----------|-------------------------------|
| District/Pupil: \$6,045 | | | | | | |
| Total | \$8,226,668 | \$0 | 0.0% | 0.0% | \$0 | 0.0% |
| Instruction | 5,378,685 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Teaching | 5,036,347 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Instrl Teachers | 4,366,356 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Substitutes | 71,521 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Instrl Paraprof | 598,471 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Classrm Material | 342,338 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Pupil Technology | 184,044 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Instrl Materials | 158,293 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Support | 1,018,556 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Pupil Support | 520,639 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Guidance | 187,153 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Library Media | 166,617 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Extracurricular | 135,346 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Student Health | 31,522 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Teacher Support | 105,519 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Curriculum Dev | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Staff Dev | 105,519 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Sabbaticals | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Program Support | 392,398 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Program Dev | 106,243 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Therapists et al | 286,155 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Operations | 1,412,260 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Pupil Services | 624,354 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Transportation | 234,838 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Food Service | 389,516 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Safety | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Facilities | 785,913 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Building Upkeep | 785,913 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Busn. Services | 1,993 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Data Processing | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Busn. Operations | 1,993 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Leadership | 417,168 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Schl Management | 417,168 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Principals | 278,655 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| School Office | 138,512 | 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% |
| Superintendnt/Bd | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Legal | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |

F-3. All Schools - Chapter 1 / Title 1

| District/Pupil: | \$6,045 | | | | | | |
|---------------------------------|---------|-------------|---------------------|---------------------|--------------------------------|-----------|-------------------------------|
| Chapter 1 / Title 1 Enrollment: | 60 | All Schools | Chapter 1 / Title 1 | % of Total District | % to Total Chapter 1 / Title 1 | Per Pupil | % to Total District Per Pupil |
| Total | | \$8,226,688 | \$109,176 | 1.3% | 100.0% | \$1,820 | 30.1% |
| Instruction | | 5,378,685 | 100,971 | 1.9% | 100.0% | \$1,683 | 27.8% |
| Teaching | | 5,036,347 | 93,994 | 1.9% | 100.0% | \$1,567 | 25.9% |
| Instrl Teachers | | 4,366,356 | 93,994 | 2.2% | 100.0% | \$1,567 | 25.9% |
| Substitutes | | 71,521 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Instrl Paraprof | | 598,471 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Classrm Material | | 342,338 | 6,977 | 2.0% | 100.0% | \$116 | 1.9% |
| Pupil Technology | | 184,044 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Instrl Materials | | 158,293 | 6,977 | 4.4% | 100.0% | \$116 | 1.9% |
| Support | | 1,018,556 | 8,205 | 0.8% | 100.0% | \$137 | 2.3% |
| Pupil Support | | 520,639 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Guidance | | 187,153 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Library Media | | 166,617 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Extracurricular | | 135,346 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Student Health | | 31,522 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Teacher Support | | 105,519 | 7,006 | 6.6% | 100.0% | \$117 | 1.9% |
| Curriculum Dev | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Staff Dev | | 105,519 | 7,006 | 6.6% | 100.0% | \$117 | 1.9% |
| Sabbaticals | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Program Support | | 392,398 | 1,200 | 0.3% | 100.0% | \$20 | 0.3% |
| Program Dev | | 106,243 | 1,200 | 1.1% | 100.0% | \$20 | 0.3% |
| Therapists et al | | 286,155 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Operations | | 1,412,260 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Pupil Services | | 624,354 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Transportation | | 234,838 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Food Service | | 389,516 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Safety | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Facilities | | 785,913 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Building Upkeep | | 785,913 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Busn. Services | | 1,993 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Data Processing | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Busn. Operations | | 1,993 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Leadership | | 417,168 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Schl Management | | 417,168 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Principals | | 278,655 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| School Office | | 138,512 | 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% |
| Superintendnt/Bd | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Legal | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |

4. All Schools - Vocational Education

| District/Pupil: | \$6,045 | | | | | | |
|----------------------------------|---------|-------------|----------------------|---------------------|---------------------------------|-----------|-------------------------------|
| Vocational Education Enrollment: | 680 | All Schools | Vocational Education | % of Total District | % to Total Vocational Education | Per Pupil | % to Total District Per Pupil |
| Total | | \$8,226,668 | \$236,220 | 2.8% | 99.9% | \$347 | 5.7% |
| Instruction | | 5,378,685 | 230,545 | 4.3% | 100.0% | \$339 | 5.6% |
| Teaching | | 5,036,347 | 214,621 | 4.3% | 100.0% | \$316 | 5.2% |
| Instrl Teachers | | 4,366,356 | 214,621 | 4.9% | 100.0% | \$316 | 5.2% |
| Substitutes | | 71,521 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Instrl Paraprof | | 598,471 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Classrm Material | | 342,338 | 15,924 | 4.7% | 100.0% | \$23 | 0.4% |
| Pupil Technology | | 184,044 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Instrl Materials | | 158,293 | 15,924 | 10.1% | 100.0% | \$23 | 0.4% |
| Support | | 1,018,556 | 1,608 | 0.2% | 100.0% | \$2 | 0.0% |
| Pupil Support | | 520,639 | 1,508 | 0.3% | 100.0% | \$2 | 0.0% |
| Guidance | | 187,153 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Library Media | | 166,617 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Extracurricular | | 135,346 | 1,508 | 1.1% | 100.0% | \$2 | 0.0% |
| Student Health | | 31,522 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Teacher Support | | 105,519 | 100 | 0.1% | 100.0% | \$0 | 0.0% |
| Curriculum Dev | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Staff Dev | | 105,519 | 100 | 0.1% | 100.0% | \$0 | 0.0% |
| Sabbaticals | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Program Support | | 392,398 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Program Dev | | 106,243 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Therapists et al | | 286,155 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Operations | | 1,412,260 | 4,068 | 0.3% | 96.5% | \$6 | 0.1% |
| Pupil Services | | 624,354 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Transportation | | 234,838 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Food Service | | 389,516 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Safety | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Facilities | | 785,913 | 4,068 | 0.5% | 100.0% | \$6 | 0.1% |
| Building Upkeep | | 785,913 | 4,068 | 0.5% | 100.0% | \$6 | 0.1% |
| Busn. Services | | 1,993 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Data Processing | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Busn. Operations | | 1,993 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Leadership | | 417,168 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Schl Management | | 417,168 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Principals | | 278,655 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| School Office | | 138,512 | 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% |
| Superintndt/Bd | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Legal | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |

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F-5. All Schools - Other Programs

| District/Pupil: <u>\$6,045</u> | | | | | | |
|--------------------------------|-------------|----------------|---------------------|---------------------------|-----------|-------------------------------|
| Other Programs Enrollment: | All Schools | Other Programs | % of Total District | % to Total Other Programs | Per Pupil | % to Total District Per Pupil |
| Total | \$8,226,668 | \$122,461 | 1.4% | 100.0% | \$0 | 0.0% |
| Instruction | 5,378,685 | 74,487 | 1.4% | 100.0% | \$0 | 0.0% |
| Teaching | 5,036,347 | 74,025 | 1.5% | 100.0% | \$0 | 0.0% |
| Instrl Teachers | 4,366,356 | 74,025 | 1.7% | 100.0% | \$0 | 0.0% |
| Substitutes | 71,521 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Instrl Paraprof | 598,471 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Classrm Material | 342,338 | 463 | 0.1% | 100.0% | \$0 | 0.0% |
| Pupil Technology | 184,044 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Instrl Materials | 158,293 | 463 | 0.3% | 100.0% | \$0 | 0.0% |
| Support | 1,018,556 | 41,563 | 4.1% | 100.0% | \$0 | 0.0% |
| Pupil Support | 520,639 | 34,888 | 6.7% | 100.0% | \$0 | 0.0% |
| Guidance | 187,153 | 34,888 | 18.6% | 100.0% | \$0 | 0.0% |
| Library Media | 166,617 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Extracurricular | 135,346 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Student Health | 31,522 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Teacher Support | 105,519 | 6,675 | 6.3% | 100.0% | \$0 | 0.0% |
| Curriculum Dev | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Staff Dev | 105,519 | 6,675 | 6.3% | 100.0% | \$0 | 0.0% |
| Sabbaticals | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Program Support | 392,398 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Program Dev | 106,243 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Therapists et al | 286,155 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Operations | 1,412,260 | 5,894 | 0.4% | 100.0% | \$0 | 0.0% |
| Pupil Services | 624,354 | 5,894 | 0.9% | 100.0% | \$0 | 0.0% |
| Transportation | 234,838 | 5,894 | 2.5% | 100.0% | \$0 | 0.0% |
| Food Service | 389,516 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Safety | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Facilities | 785,913 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Building Upkeep | 785,913 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Busn. Services | 1,993 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Data Processing | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Busn. Operations | 1,993 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Leadership | 417,168 | 517 | 0.1% | 100.0% | \$0 | 0.0% |
| Schl Management | 417,168 | 517 | 0.1% | 100.0% | \$0 | 0.0% |
| Principals | 278,655 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| School Office | 138,512 | 517 | 0.4% | 100.0% | \$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% |
| Superintendnt/Bd | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Legal | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |

6. All Schools General Education

| District/Pupil: | \$6,045 | | | | | | |
|-------------------------------|---------|-------------|-------------------|---------------------|------------------------------|-----------|-------------------------------|
| General Education Enrollment: | 1,460 | All Schools | General Education | % of Total District | % to Total General Education | Per Pupil | % to Total District Per Pupil |
| Total | | \$8,226,668 | \$5,903,855 | 69.4% | 95.9% | \$4,044 | 66.9% |
| Instruction | | 5,378,685 | 3,529,140 | 65.6% | 100.0% | \$2,417 | 40.0% |
| Teaching | | 5,036,347 | 3,231,164 | 64.2% | 100.0% | \$2,213 | 36.6% |
| Instrl Teachers | | 4,366,356 | 2,996,526 | 68.6% | 100.0% | \$2,052 | 34.0% |
| Substitutes | | 71,521 | 57,821 | 80.8% | 100.0% | \$40 | 0.7% |
| Instrl Paraprof | | 598,471 | 176,817 | 29.5% | 100.0% | \$121 | 2.0% |
| Classrm Material | | 342,338 | 297,975 | 87.0% | 100.0% | \$204 | 3.4% |
| Pupil Technology | | 184,044 | 184,044 | 100.0% | 100.0% | \$126 | 2.1% |
| Instrl Materials | | 158,293 | 113,931 | 72.0% | 100.0% | \$78 | 1.3% |
| Support | | 1,018,556 | 564,710 | 55.4% | 100.0% | \$387 | 6.4% |
| Pupil Support | | 520,639 | 483,916 | 92.9% | 100.0% | \$331 | 5.5% |
| Guidance | | 187,153 | 152,265 | 81.4% | 100.0% | \$104 | 1.7% |
| Library Media | | 166,617 | 166,617 | 100.0% | 100.0% | \$114 | 1.9% |
| Extracurricular | | 135,346 | 133,513 | 98.6% | 100.0% | \$91 | 1.5% |
| Student Health | | 31,522 | 31,522 | 100.0% | 100.0% | \$22 | 0.4% |
| Teacher Support | | 105,519 | 80,794 | 76.6% | 100.0% | \$55 | 0.9% |
| Curriculum Dev | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Staff Dev | | 105,519 | 80,794 | 76.6% | 100.0% | \$55 | 0.9% |
| Sabbaticals | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Program Support | | 392,398 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Program Dev | | 106,243 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Therapists et al | | 286,155 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Operations | | 1,412,260 | 1,393,354 | 92.8% | 95.7% | \$954 | 15.8% |
| Pupil Services | | 624,354 | 609,516 | 97.6% | 100.0% | \$417 | 6.9% |
| Transportation | | 234,838 | 220,000 | 93.7% | 100.0% | \$151 | 2.5% |
| Food Service | | 389,516 | 389,516 | 100.0% | 100.0% | \$267 | 4.4% |
| Safety | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Facilities | | 785,913 | 781,846 | 99.5% | 100.0% | \$536 | 8.9% |
| Building Upkeep | | 785,913 | 781,846 | 99.5% | 100.0% | \$536 | 8.9% |
| Busn. Services | | 1,993 | 1,993 | 2.2% | 3.1% | \$1 | 0.0% |
| Data Processing | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Busn. Operations | | 1,993 | 1,993 | 2.2% | 3.1% | \$1 | 0.0% |
| Leadership | | 417,168 | 416,651 | 68.2% | 68.4% | \$285 | 4.7% |
| Schl Management | | 417,168 | 416,651 | 99.9% | 100.0% | \$285 | 4.7% |
| Principals | | 278,655 | 278,655 | 100.0% | 100.0% | \$191 | 3.2% |
| School Office | | 138,512 | 137,996 | 99.6% | 100.0% | \$95 | 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% |

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Total Elementary Schools

| |
|---------------------|
| \$14,992,496 100.0% |
|---------------------|

Instruction

| |
|-------------------|
| \$9,227,027 61.5% |
|-------------------|

Instructional Support

| |
|-------------------|
| \$2,093,034 14.0% |
|-------------------|

Operations

| |
|-------------------|
| \$2,800,606 18.7% |
|-------------------|

Leadership

| |
|----------------|
| \$871,829 5.8% |
|----------------|

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| | |
|-------------------------|---------------------|
| Total Elementary | \$14,992,496 |
| | 100.0% |

| | |
|--------------------|--------------------|
| Instruction | \$9,227,027 |
| | 61.5% |

| | |
|------------------------------|--------------------|
| Face-to-Face Teaching | \$8,062,005 |
| | 53.8% |

| | |
|----------------------------|--------------------|
| Classroom Materials | \$1,165,022 |
| | 7.8% |

| | |
|------------------------------|--------------------|
| Instructional Support | \$2,093,034 |
| | 14.0% |

| | |
|----------------------|--------------------|
| Pupil Support | \$1,090,269 |
| | 7.3% |

| | |
|------------------------|------------------|
| Teacher Support | \$317,384 |
| | 2.1% |

| | |
|------------------------|------------------|
| Program Support | \$685,380 |
| | 4.6% |

| | |
|-------------------|--------------------|
| Operations | \$2,800,606 |
| | 18.7% |

| | |
|---|--------------------|
| Non-Instructional Pupil Services | \$1,390,923 |
| | 9.3% |

| | |
|-------------------|--------------------|
| Facilities | \$1,409,683 |
| | 9.4% |

| | |
|--------------------------|-------------|
| Business Services | \$0 |
| | 0.0% |

| | |
|-------------------|------------------|
| Leadership | \$871,829 |
| | 5.8% |

| | |
|--------------------------|------------------|
| School Management | \$871,829 |
| | 5.8% |

| | |
|--|-------------|
| Program / Operations Management | \$0 |
| | 0.0% |

| | |
|----------------------------|-------------|
| District Management | \$0 |
| | 0.0% |

3-3. All Elementary Schools - Detail Functions

| Number of Pupils 3,386 | FAM Function | Total Elementary | Per Pupil | % to Total Elementary | % to Total District Per Pupil |
|--|-----------------|---------------------|--------------|--------------------------|-------------------------------------|
| Total - Elementary Schools | | \$14,992,496 | \$4,428 | 100.0% | 78.8% |
| Instruction | | 9,227,027 | \$2,725 | 61.5% | 48.5% |
| Face-to-Face Teaching | | 8,062,005 | \$2,381 | 53.8% | 42.4% |
| Instructional Teachers | | 6,804,588 | \$2,010 | 45.4% | 35.8% |
| Substitutes | | 18,245 | \$5 | 0.1% | 0.1% |
| Instructional Paraprofessionals | | 1,239,172 | \$366 | 8.3% | 6.5% |
| Classroom Materials | | 1,165,022 | \$344 | 7.8% | 6.1% |
| Pupil-Use Technology & Software | | 641,459 | \$189 | 4.3% | 3.4% |
| Instructional Materials, Trips & Supplies | | 523,563 | \$155 | 3.5% | 2.8% |
| Instructional Support | | 2,093,034 | \$618 | 14.0% | 11.0% |
| Pupil Support | | 1,090,269 | \$322 | 7.3% | 5.7% |
| Guidance & Counseling | | 248,936 | \$74 | 1.7% | 1.3% |
| Library & Media | | 611,071 | \$180 | 4.1% | 3.2% |
| Extracurricular | | 0 | \$0 | 0.0% | 0.0% |
| Student Health & Services | | 230,263 | \$68 | 1.5% | 1.2% |
| Teacher Support | | 317,384 | \$94 | 2.1% | 1.7% |
| Curriculum Development | | 116,401 | \$34 | 0.8% | 0.6% |
| In-Service, Staff Development & Support | | 192,099 | \$57 | 1.3% | 1.0% |
| Sabbaticals | | 8,883 | \$3 | 0.1% | 0.0% |
| Program Support | | 685,380 | \$202 | 4.6% | 3.6% |
| Program Development | | 305,789 | \$90 | 2.0% | 1.6% |
| Therapists, Psych, Eval, Pers Att. & Soc Workers | | 379,591 | \$112 | 2.5% | 2.0% |
| Operations | | 2,800,606 | \$827 | 18.7% | 14.7% |
| Non-Instructional Pupil Services | | 1,390,923 | \$411 | 9.3% | 7.3% |
| Transportation | | 565,195 | \$167 | 3.8% | 3.0% |
| Food Service | | 778,112 | \$230 | 5.2% | 4.1% |
| Safety | | 47,617 | \$14 | 0.3% | 0.3% |
| Facilities | | 1,409,683 | \$416 | 9.4% | 7.4% |
| Building Upkeep, Utilities & Maintenance | | 1,409,683 | \$416 | 9.4% | 7.4% |
| Business Services | | 0 | \$0 | 0.0% | 0.0% |
| Data Processing | | 0 | \$0 | 0.0% | 0.0% |
| Business Operations | | 0 | \$0 | 0.0% | 0.0% |
| Leadership | | 871,829 | \$257 | 5.8% | 4.6% |
| School Management | | 871,829 | \$257 | 5.8% | 4.6% |
| Principals & Assistant Principals | | 562,077 | \$166 | 3.7% | 3.0% |
| School Office | | 309,752 | \$91 | 2.1% | 1.6% |
| Program / Operations Management | | 0 | \$0 | 0.0% | 0.0% |
| Deputies, Sr Admin, Rsrchrs & Prog Evaluators | | 0 | \$0 | 0.0% | 0.0% |
| District Management | | 0 | \$0 | 0.0% | 0.0% |
| Superintendent & School Board | | 0 | \$0 | 0.0% | 0.0% |
| Legal | | 0 | \$0 | 0.0% | 0.0% |

4. Elementary - Program Summary \$

| | Total Elementary | Special Education | Bilingual / ESL | Chapter 1 / Title 1 | Vocational Education | Other Programs | General Education |
|----------------------|------------------|-------------------|-----------------|---------------------|----------------------|----------------|-------------------|
| Total Program | \$14,992,496 | \$2,207,129 | \$584,342 | \$622,590 | \$0 | \$45,732 | \$11,532,702 |
| Instruction | 9,227,027 | 1,521,928 | 510,252 | 564,125 | 0 | 43,835 | 6,586,887 |
| Teaching | 8,062,005 | 1,495,222 | 504,308 | 530,726 | 0 | 42,885 | 5,488,864 |
| Instrl Teachers | 6,804,588 | 949,368 | 184,027 | 307,803 | 0 | 40,533 | 5,322,857 |
| Substitutes | 18,245 | 288 | 0 | 0 | 0 | 0 | 17,956 |
| Instrl Paraprof | 1,239,172 | 545,566 | 320,281 | 222,923 | 0 | 2,352 | 148,050 |
| Classrm Material | 1,165,022 | 26,706 | 5,944 | 33,399 | 0 | 950 | 1,098,024 |
| Pupil Technology | 641,459 | 0 | 0 | 0 | 0 | 0 | 641,459 |
| Instrl Materials | 523,563 | 26,706 | 5,944 | 33,399 | 0 | 950 | 456,565 |
| Support | 2,093,034 | 576,053 | 74,091 | 55,953 | 0 | 1,898 | 1,385,039 |
| Pupil Support | 1,090,269 | 914 | 0 | 8,796 | 0 | 0 | 1,080,559 |
| Guidance | 248,936 | 0 | 0 | 0 | 0 | 0 | 248,936 |
| Library Media | 611,071 | 0 | 0 | 0 | 0 | 0 | 611,071 |
| Extracurricular | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Student Health | 230,263 | 914 | 0 | 8,796 | 0 | 0 | 220,553 |
| Teacher Support | 317,384 | 8,853 | 288 | 17,124 | 0 | 0 | 291,120 |
| Curriculum Dev | 116,401 | 0 | 0 | 0 | 0 | 0 | 116,401 |
| Staff Dev | 192,099 | 8,853 | 288 | 17,124 | 0 | 0 | 165,835 |
| Sabbaticals | 8,883 | 0 | 0 | 0 | 0 | 0 | 8,883 |
| Program Support | 685,380 | 566,286 | 73,803 | 30,033 | 0 | 1,898 | 13,361 |
| Program Dev | 305,789 | 186,695 | 73,803 | 30,033 | 0 | 1,898 | 13,361 |
| Therapists et al | 379,591 | 379,591 | 0 | 0 | 0 | 0 | 0 |
| Operations | 2,800,606 | 109,148 | 0 | 2,513 | 0 | 0 | 2,688,946 |
| Pupil Services | 1,390,923 | 98,504 | 0 | 1,530 | 0 | 0 | 1,290,890 |
| Transportation | 565,195 | 98,504 | 0 | 1,530 | 0 | 0 | 465,161 |
| Food Service | 778,112 | 0 | 0 | 0 | 0 | 0 | 778,112 |
| Safety | 47,617 | 0 | 0 | 0 | 0 | 0 | 47,617 |
| Facilities | 1,409,683 | 10,644 | 0 | 983 | 0 | 0 | 1,398,056 |
| Building Upkeep | 1,409,683 | 10,644 | 0 | 983 | 0 | 0 | 1,398,056 |
| 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 | 871,829 | 0 | 0 | 0 | 0 | 0 | 871,829 |
| Schl Management | 871,829 | 0 | 0 | 0 | 0 | 0 | 871,829 |
| Principals | 562,077 | 0 | 0 | 0 | 0 | 0 | 562,077 |
| School Office | 309,752 | 0 | 0 | 0 | 0 | 0 | 309,752 |
| 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 |

1-24

G-6. Elementary - Comparative By Function - Instruction

| Instruction \$ | | Loc # | Per Pupil | | | | | |
|-----------------------------------|---------------------|-------|---------------|--------------------|--------------|--------|------------------------|--------|
| Total District Per Pupil: \$5,620 | [Outlier: High/Low] | | School Amount | Standard Deviation | % to Average | | | |
| Elem. School Per Pupil: \$4,503 | Average | | | | Function | | Total Distr. Per Pupil | |
| | Elem. | | | | Distr. | Elem. | | Distr. |
| Instruction \$ | | | \$2,725 | \$2,820 | | 373.95 | | |
| Alta Brown Elementary School | 020 | | | \$2,661 | -0.171 | 97.7% | 94.4% | 47.3% |
| Garfield Elementary School | 021 | | | \$2,712 | -0.035 | 99.5% | 96.2% | 48.2% |
| Georgia Matthews Elem. School | 022 | | | \$2,823 | 0.261 | 103.6% | 100.1% | 50.2% |
| Jennie Wilson Elementary Schoo | 024 | | | \$2,352 | -0.998 | 86.3% | 83.4% | 41.8% |
| Buffalo Jones Elementary Schoo | 025 | | | \$2,963 | 0.636 | 108.7% | 105.1% | 52.7% |
| Gertrude Walker Elem. School | 026 | L | | \$2,261 | -1.240 | 83.0% | 80.2% | 40.2% |
| Florence Wilson Elem. School | 027 | | | \$2,589 | -0.363 | 95.0% | 91.8% | 46.1% |
| Victor Ornelas Elementary Scho | 028 | H | | \$3,190 | 1.244 | 117.1% | 113.1% | 56.8% |
| Edith Scheuerman Elem. School | 029 | | | \$2,874 | 0.398 | 105.5% | 101.9% | 51.1% |
| Jennie Barker Elementary Schoo | 031 | L | | \$2,099 | -1.674 | 77.0% | 74.4% | 37.3% |
| Pierceville/Plymell Elem. Scho | 033 | | | \$2,374 | -0.938 | 87.1% | 84.2% | 42.2% |
| Theoni Elementary School | 034 | H | | \$3,427 | 1.878 | 125.8% | 121.6% | 61.0% |
| | | | | | | | | |

2-10. Elementary - Comparative By Function - Total Spending

| Total Spending \$ | | Loc # | Per Pupil | | | | | |
|-----------------------------------|---------------------|-------|---------------|--------------------|--------------|--------|------------------------|--------|
| Total District Per Pupil: \$5,620 | [Outlier: High/Low] | | School Amount | Standard Deviation | % to Average | | | |
| Elem. School Per Pupil: \$4,503 | Average | | | | Function | | Total Distr. Per Pupil | |
| | Elem. | | | | Distr. | Elem. | | Distr. |
| Total Spending \$ | | | \$4,503 | \$4,939 | | 674.13 | | |
| Alta Brown Elementary School | 020 | | | \$4,370 | -0.197 | 97.0% | 88.5% | 77.7% |
| Garfield Elementary School | 021 | | | \$4,395 | -0.159 | 97.6% | 89.0% | 78.2% |
| Georgia Matthews Elem. School | 022 | | | \$4,590 | 0.130 | 101.9% | 92.9% | 81.7% |
| Jennie Wilson Elementary Schoo | 024 | | | \$4,349 | -0.228 | 96.6% | 88.0% | 77.4% |
| Buffalo Jones Elementary Schoo | 025 | | | \$4,605 | 0.152 | 102.3% | 93.2% | 81.9% |
| Gertrude Walker Elem. School | 026 | | | \$4,097 | -0.602 | 91.0% | 83.0% | 72.9% |
| Florence Wilson Elem. School | 027 | | | \$4,326 | -0.262 | 96.1% | 87.6% | 77.0% |
| Victor Ornelas Elementary Scho | 028 | | | \$4,875 | 0.553 | 108.3% | 98.7% | 86.7% |
| Edith Scheuerman Elem. School | 029 | | | \$4,726 | 0.332 | 105.0% | 95.7% | 84.1% |
| Jennie Barker Elementary Schoo | 031 | | | \$3,995 | -0.754 | 88.7% | 80.9% | 71.1% |
| Pierceville/Plymell Elem. Scho | 033 | | | \$4,343 | -0.237 | 96.5% | 87.9% | 77.3% |
| Theoni Elementary School | 034 | | H | \$6,708 | 3.272 | 149.0% | 135.8% | 119.4% |

1-26

1-1. Each Elementary School - Total School Spending

Peabody Elem #01

| Total School Spending | | This School | | | Average Elementary Per Pupil | % Variance From Average | % To Total District Per Pupil |
|-----------------------|----------|-------------|-------------------|-----------|------------------------------|-------------------------|-------------------------------|
| District/Pupil: | \$11,474 | Amount | % To Total School | Per Pupil | | | |
| School Enrollment: | 222 | | | | | | |
| Total | | \$1,013,903 | 100.0% | \$4,567 | \$4,838 | -5.6% | 39.8% |
| Instruction | | 560,008 | 55.2% | \$2,523 | \$2,673 | -5.6% | 22.0% |
| Teaching | | 540,103 | 53.3% | \$2,433 | \$2,576 | -5.6% | 21.2% |
| Instrl Teachers | | 512,719 | 50.6% | \$2,310 | \$2,459 | -6.1% | 20.1% |
| Substitutes | | 8,827 | 0.9% | \$40 | \$45 | -12.0% | 0.3% |
| Instrl Paraprof | | 18,557 | 1.8% | \$84 | \$72 | 16.7% | 0.7% |
| Classrm Material | | 19,905 | 2.0% | \$90 | \$97 | -7.7% | 0.8% |
| Pupil Technology | | 2,069 | 0.2% | \$9 | \$9 | 0.0% | 0.1% |
| Instrl Materials | | 17,836 | 1.8% | \$80 | \$88 | -8.5% | 0.7% |
| Support | | 77,770 | 7.7% | \$350 | \$331 | 5.9% | 3.1% |
| Pupil Support | | 70,951 | 7.0% | \$320 | \$297 | 7.5% | 2.8% |
| Guidance | | 39,705 | 3.9% | \$179 | \$155 | 15.2% | 1.6% |
| Library Media | | 27,705 | 2.7% | \$125 | \$126 | -1.3% | 1.1% |
| Extracurricular | | 2,612 | 0.3% | \$12 | \$11 | 3.5% | 0.1% |
| Student Health | | 929 | 0.1% | \$4 | \$4 | -0.7% | 0.0% |
| Teacher Support | | 6,780 | 0.7% | \$31 | \$33 | -8.0% | 0.3% |
| Curriculum Dev | | 739 | 0.1% | \$3 | \$3 | -3.0% | 0.0% |
| Staff Dev | | 6,041 | 0.6% | \$27 | \$30 | -8.5% | 0.2% |
| Sabbaticals | | 0 | 0.0% | \$0 | \$0 | 0.0% | 0.0% |
| Program Support | | 40 | 0.0% | \$0 | \$0 | 0.0% | 0.0% |
| Program Dev | | 40 | 0.0% | \$0 | \$0 | 0.0% | 0.0% |
| Therapists et al | | 0 | 0.0% | \$0 | \$0 | 0.0% | 0.0% |
| Operations | | 283,437 | 28.0% | \$1,277 | \$1,420 | -10.1% | 11.1% |
| Pupil Services | | 145,719 | 14.4% | \$656 | \$697 | -5.8% | 5.7% |
| Transportation | | 74,653 | 7.4% | \$336 | \$362 | -7.2% | 2.9% |
| Food Service | | 71,066 | 7.0% | \$320 | \$335 | -4.3% | 2.8% |
| Safety | | 0 | 0.0% | \$0 | \$0 | 0.0% | 0.0% |
| Facilities | | 137,718 | 13.6% | \$620 | \$723 | -14.2% | 5.4% |
| Building Upkeep | | 137,718 | 13.6% | \$620 | \$723 | -14.2% | 5.4% |
| 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 | | 92,688 | 9.1% | \$418 | \$415 | 0.7% | 3.6% |
| Schl Management | | 92,688 | 9.1% | \$418 | \$415 | 0.7% | 3.6% |
| Principals | | 51,507 | 5.1% | \$232 | \$232 | -0.0% | 2.0% |
| School Office | | 41,181 | 4.1% | \$185 | \$183 | 1.6% | 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% |
| Superintendnt/Bd | | 0 | 0.0% | \$0 | \$0 | 0.0% | 0.0% |
| Legal | | 0 | 0.0% | \$0 | \$0 | 0.0% | 0.0% |

1-27

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

Peabody Ele. 1

| By Program - \$ Summary | Total School | Special Education | Bilingual / ESL | Chapter 1 / Title 1 | Vocational Education | Other Programs | General Education |
|-------------------------|--------------|-------------------|-----------------|---------------------|----------------------|----------------|-------------------|
| Total Program | \$1,013,903 | \$4,753 | \$0 | \$36,531 | \$25,640 | \$1,109 | \$945,870 |
| Instruction | 560,008 | 0 | 0 | 36,237 | 25,382 | 741 | 497,648 |
| Teaching | 540,103 | 0 | 0 | 35,932 | 20,445 | 489 | 483,237 |
| Instrl Teachers | 512,719 | 0 | 0 | 35,932 | 20,445 | 489 | 455,853 |
| Substitutes | 8,827 | 0 | 0 | 0 | 0 | 0 | 8,827 |
| Instrl Paraprof | 18,557 | 0 | 0 | 0 | 0 | 0 | 18,557 |
| Classrm Material | 19,905 | 0 | 0 | 306 | 4,937 | 252 | 14,410 |
| Pupil Technology | 2,069 | 0 | 0 | 0 | 0 | 0 | 2,069 |
| Instrl Materials | 17,836 | 0 | 0 | 306 | 4,937 | 252 | 12,342 |
| Support | 77,770 | 0 | 0 | 294 | 259 | 0 | 77,218 |
| Pupil Support | 70,951 | 0 | 0 | 0 | 259 | 0 | 70,692 |
| Guidance | 39,705 | 0 | 0 | 0 | 0 | 0 | 39,705 |
| Library Media | 27,705 | 0 | 0 | 0 | 259 | 0 | 27,446 |
| Extracurricular | 2,612 | 0 | 0 | 0 | 0 | 0 | 2,612 |
| Student Health | 929 | 0 | 0 | 0 | 0 | 0 | 929 |
| Teacher Support | 6,780 | 0 | 0 | 294 | 0 | 0 | 6,486 |
| Curriculum Dev | 739 | 0 | 0 | 0 | 0 | 0 | 739 |
| Staff Dev | 6,041 | 0 | 0 | 294 | 0 | 0 | 5,747 |
| Sabbaticals | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Program Support | 40 | 0 | 0 | 0 | 0 | 0 | 40 |
| Program Dev | 40 | 0 | 0 | 0 | 0 | 0 | 40 |
| Therapists et al | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operations | 283,437 | 4,753 | 0 | 0 | 0 | 368 | 278,316 |
| Pupil Services | 145,719 | 4,753 | 0 | 0 | 0 | 368 | 140,598 |
| Transportation | 74,653 | 4,753 | 0 | 0 | 0 | 368 | 69,532 |
| Food Service | 71,066 | 0 | 0 | 0 | 0 | 0 | 71,066 |
| Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Facilities | 137,718 | 0 | 0 | 0 | 0 | 0 | 137,718 |
| Building Upkeep | 137,718 | 0 | 0 | 0 | 0 | 0 | 137,718 |
| 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 | 92,688 | 0 | 0 | 0 | 0 | 0 | 92,688 |
| Schl Management | 92,688 | 0 | 0 | 0 | 0 | 0 | 92,688 |
| Principals | 51,507 | 0 | 0 | 0 | 0 | 0 | 51,507 |
| School Office | 41,181 | 0 | 0 | 0 | 0 | 0 | 41,181 |
| 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 |

5. Each Elementary School - By Program - Per Pupil

Peabody Elem #01

| | Total School | Special Education | Bilingual / ESL | Chapter 1 / Title 1 | Vocational Education | Other Programs | General Education |
|-----------------------|--------------|-------------------|-----------------|---------------------|----------------------|----------------|-------------------|
| Total # Pupils | 222 | 2.00 | | 18.00 | | | 222.00 |
| Total Program | \$4,567 | \$2,377 | \$0 | \$2,029 | \$0 | \$0 | \$4,261 |
| Instruction | 2,523 | \$0 | \$0 | \$2,013 | \$0 | \$0 | \$2,242 |
| Teaching | 2,433 | \$0 | \$0 | \$1,996 | \$0 | \$0 | \$2,177 |
| Instrl Teachers | 2,310 | \$0 | \$0 | \$1,996 | \$0 | \$0 | \$2,053 |
| Substitutes | 40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$40 |
| Instrl Paraprof | 84 | \$0 | \$0 | \$0 | \$0 | \$0 | \$84 |
| Classrm Material | 90 | \$0 | \$0 | \$17 | \$0 | \$0 | \$65 |
| Pupil Technology | 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9 |
| Instrl Materials | 80 | \$0 | \$0 | \$17 | \$0 | \$0 | \$56 |
| Support | 350 | \$0 | \$0 | \$16 | \$0 | \$0 | \$348 |
| Pupil Support | 320 | \$0 | \$0 | \$0 | \$0 | \$0 | \$318 |
| Guidance | 179 | \$0 | \$0 | \$0 | \$0 | \$0 | \$179 |
| Library Media | 125 | \$0 | \$0 | \$0 | \$0 | \$0 | \$124 |
| Extracurricular | 12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12 |
| Student Health | 4 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4 |
| Teacher Support | 31 | \$0 | \$0 | \$16 | \$0 | \$0 | \$29 |
| Curriculum Dev | 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3 |
| Staff Dev | 27 | \$0 | \$0 | \$16 | \$0 | \$0 | \$26 |
| 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 | 1,277 | \$2,377 | \$0 | \$0 | \$0 | \$0 | \$1,254 |
| Pupil Services | 656 | \$2,377 | \$0 | \$0 | \$0 | \$0 | \$633 |
| Transportation | 336 | \$2,377 | \$0 | \$0 | \$0 | \$0 | \$313 |
| Food Service | 320 | \$0 | \$0 | \$0 | \$0 | \$0 | \$320 |
| Safety | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Facilities | 620 | \$0 | \$0 | \$0 | \$0 | \$0 | \$620 |
| Building Upkeep | 620 | \$0 | \$0 | \$0 | \$0 | \$0 | \$620 |
| 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 | 418 | \$0 | \$0 | \$0 | \$0 | \$0 | \$418 |
| Schl Management | 418 | \$0 | \$0 | \$0 | \$0 | \$0 | \$418 |
| Principals | 237 | \$0 | \$0 | \$0 | \$0 | \$0 | \$232 |
| School Office | 185 | \$0 | \$0 | \$0 | \$0 | \$0 | \$185 |
| 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 |

J. Each Elementary School - General Education

Peabody Ele.

| District/Pupil: | \$11,474 | | | | | | |
|---------------------|----------|--------------|---------------|-------------------|--------------------|-----------|-------------------------------|
| Program Enrollment: | 222.00 | Total School | Total Program | % of Total School | % of Total Program | Per Pupil | % of Total District Per Pupil |
| Total | | \$1,013,903 | \$945,870 | 93.3% | 100.0% | \$4,261 | 37.1% |
| Instruction | | 560,008 | 497,648 | 49.1% | 52.6% | \$2,242 | 19.5% |
| Teaching | | 540,103 | 483,237 | 47.7% | 51.1% | \$2,177 | 19.0% |
| Instrl Teachers | | 512,719 | 455,853 | 45.0% | 48.2% | \$2,053 | 17.9% |
| Substitutes | | 8,827 | 8,827 | 0.9% | 0.9% | \$40 | 0.3% |
| Instrl Paraprof | | 18,557 | 18,557 | 1.8% | 2.0% | \$84 | 0.7% |
| Classrm Material | | 19,905 | 14,410 | 1.4% | 1.5% | \$65 | 0.6% |
| Pupil Technology | | 2,069 | 2,069 | 0.2% | 0.2% | \$9 | 0.1% |
| Instrl Materials | | 17,836 | 12,342 | 1.2% | 1.3% | \$56 | 0.5% |
| Support | | 77,770 | 77,218 | 7.6% | 8.2% | \$348 | 3.0% |
| Pupil Support | | 70,951 | 70,692 | 7.0% | 7.5% | \$318 | 2.8% |
| Guidance | | 39,705 | 39,705 | 3.9% | 4.2% | \$179 | 1.6% |
| Library Media | | 27,705 | 27,446 | 2.7% | 2.9% | \$124 | 1.1% |
| Extracurricular | | 2,612 | 2,612 | 0.3% | 0.3% | \$12 | 0.1% |
| Student Health | | 929 | 929 | 0.1% | 0.1% | \$4 | 0.0% |
| Teacher Support | | 6,780 | 6,486 | 0.6% | 0.7% | \$29 | 0.3% |
| Curriculum Dev | | 739 | 739 | 0.1% | 0.1% | \$3 | 0.0% |
| Staff Dev | | 6,041 | 5,747 | 0.6% | 0.6% | \$26 | 0.2% |
| Sabbaticals | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Program Support | | 40 | 40 | 0.0% | 0.0% | \$0 | 0.0% |
| Program Dev | | 40 | 40 | 0.0% | 0.0% | \$0 | 0.0% |
| Therapists et al | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Operations | | 283,437 | 278,316 | 27.4% | 29.4% | \$1,254 | 10.9% |
| Pupil Services | | 145,719 | 140,598 | 13.9% | 14.9% | \$633 | 5.5% |
| Transportation | | 74,653 | 69,532 | 6.9% | 7.4% | \$313 | 2.7% |
| Food Service | | 71,066 | 71,066 | 7.0% | 7.5% | \$320 | 2.8% |
| Safety | | 0 | 0 | 0.0% | 0.0% | \$0 | 0.0% |
| Facilities | | 137,718 | 137,718 | 13.6% | 14.6% | \$620 | 5.4% |
| Building Upkeep | | 137,718 | 137,718 | 13.6% | 14.6% | \$620 | 5.4% |
| 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 | | 92,688 | 92,688 | 9.1% | 9.8% | \$418 | 3.6% |
| Schl Management | | 92,688 | 92,688 | 9.1% | 9.8% | \$418 | 3.6% |
| Principals | | 51,507 | 51,507 | 5.1% | 5.4% | \$232 | 2.0% |
| School Office | | 41,181 | 41,181 | 4.1% | 4.4% | \$185 | 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% |

1-30

The

Finance

Analysis

Model

For

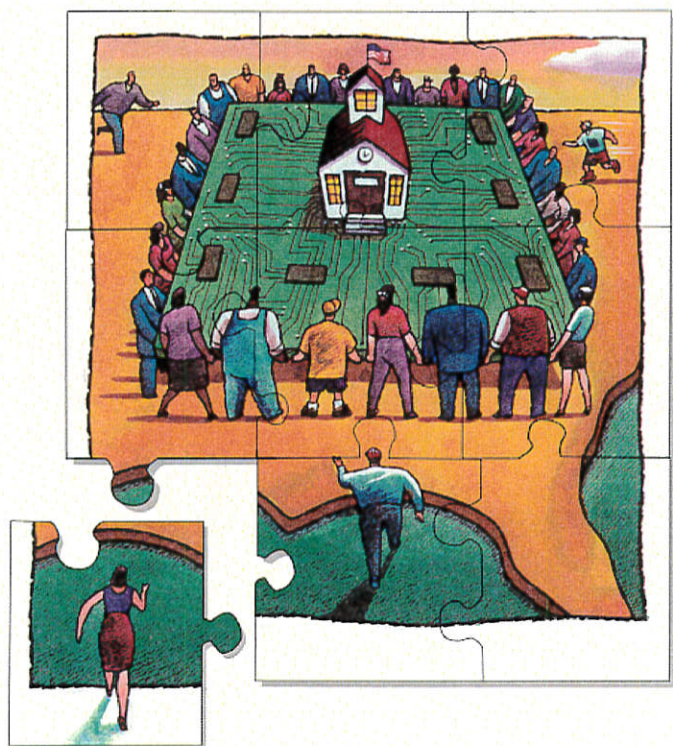
Education™



House Education
2-5-98
Attachment 2

State of Kansas In\$ite Pilots

February 5, 1998



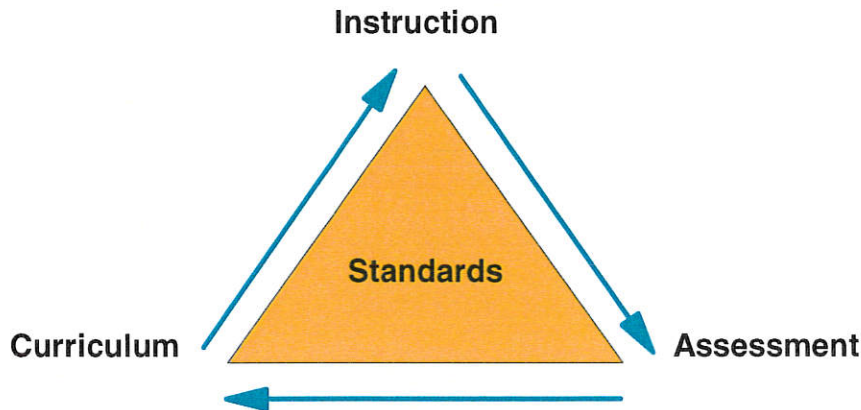
Coopers
& Lybrand

Coopers & Lybrand L.L.P.
a professional services firm

Linking Resources for Education



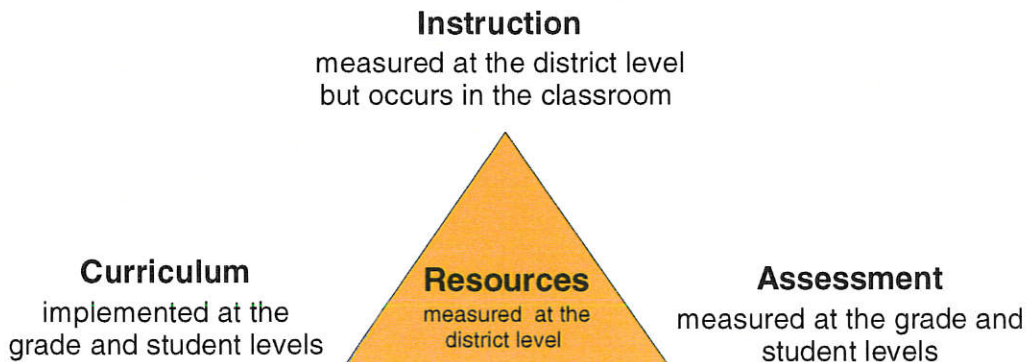
The heart of education is teaching and learning ...



The alignment of curriculum, instruction and assessment is critical to effective instruction and improved student learning

Goal setting ...

Given the goal of equal educational opportunity for all children, how can information be produced for measurement and accountability



How do we align expenditure information to instructional goals?

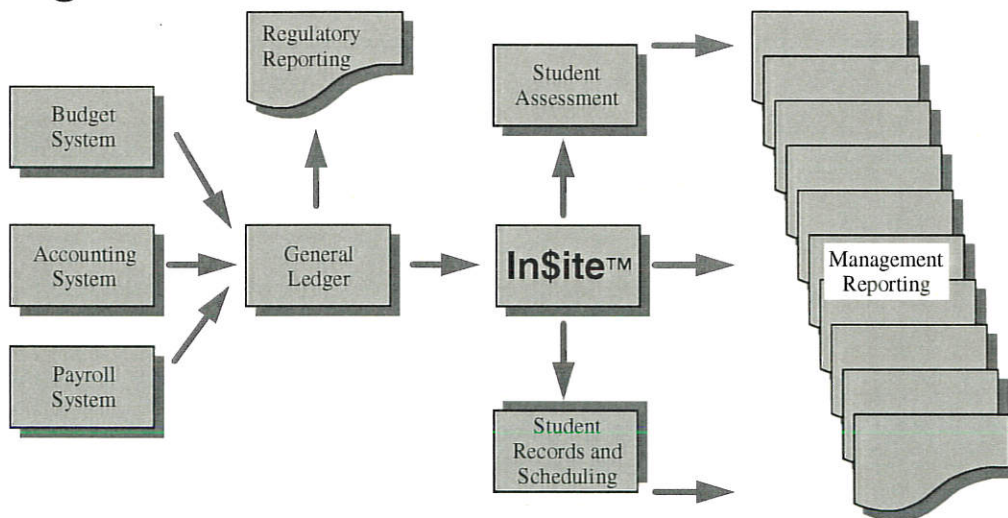
Goal setting — information alignment ...

The alignment of education and information is two dimensional:

- first, align the instructional process
- then, align the information to instruction
 - Information on standards
 - Information on resources
 - Information on results

The last challenge is the production and dissemination of comparable information that may be used for improved practice and accountability at the school level

In\$ite interfaces with multiple data sources to enhance the information needed for teaching and learning ...



What is the management information needed to support decision making?

In\$ite's information allows you to answer these questions and more ...

- What level of funds are directly spent on students in schools?
- What is the relative amount being spent on the major functions of the district: *Instruction, Instructional Support, Operations, Other Commitments, and Leadership*?
- How did the district apply financial resources to their educational mission?
- What expenditures should be included to determine the full cost of operating each school?
- How were the school's resources applied to my child's educational program needs?



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What is In\$ite?

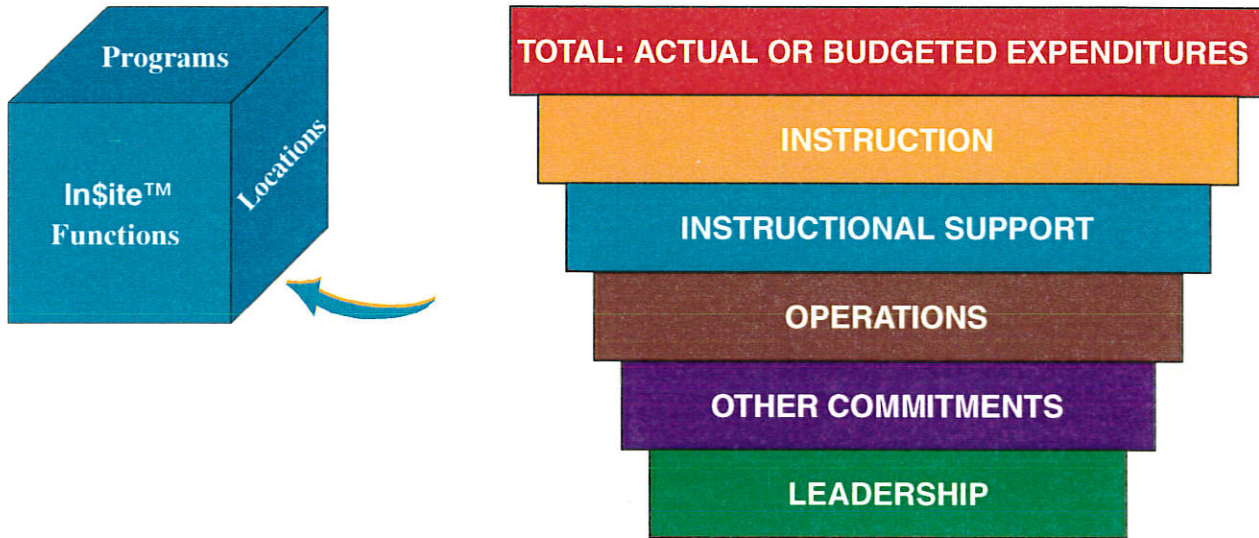
In\$ite uniquely meets the following objectives ...

- Moves from a financial reporting system that defines "who controls" to one that defines "who benefits" from district expenditures
- Creates school-based information to support site-based management
- Provides clear and realistic financial management information to district decision makers
- Provides understandable financial information to a district's communities and other constituencies
- Compatible with current financial systems



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In\$ite simplifies the expenditure information by mapping general ledger accounts to In\$ite functions ...

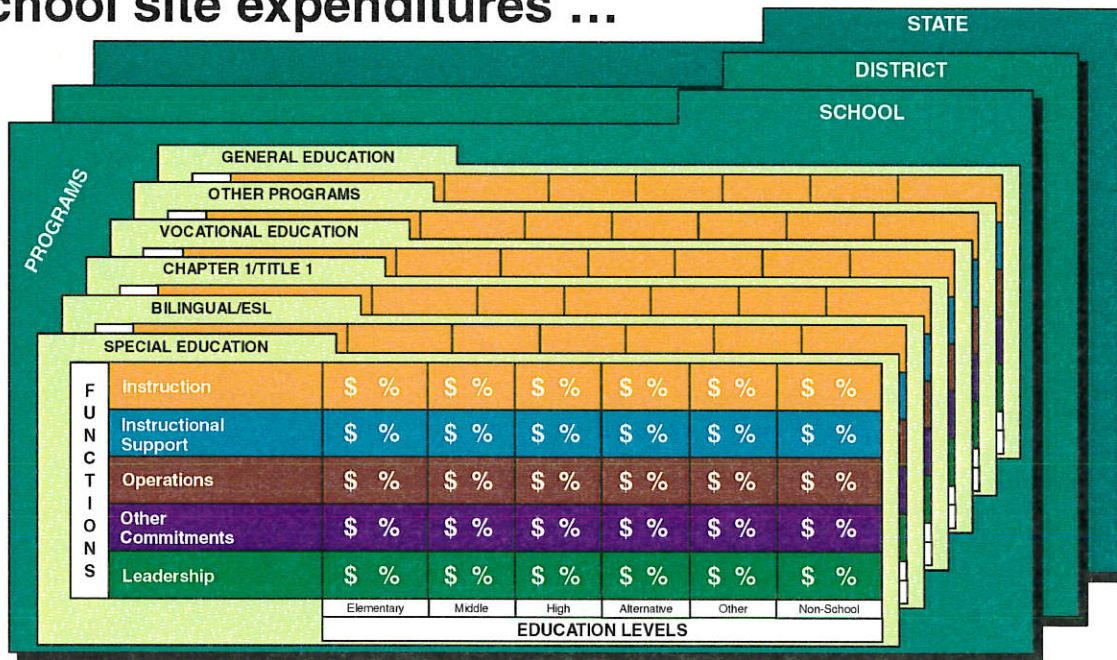


In\$ite functions summarize subfunctions (shown here) and 32 detailed functions ...



How does In\$ite work?

In\$ite creates realistic information on program and school site expenditures ...



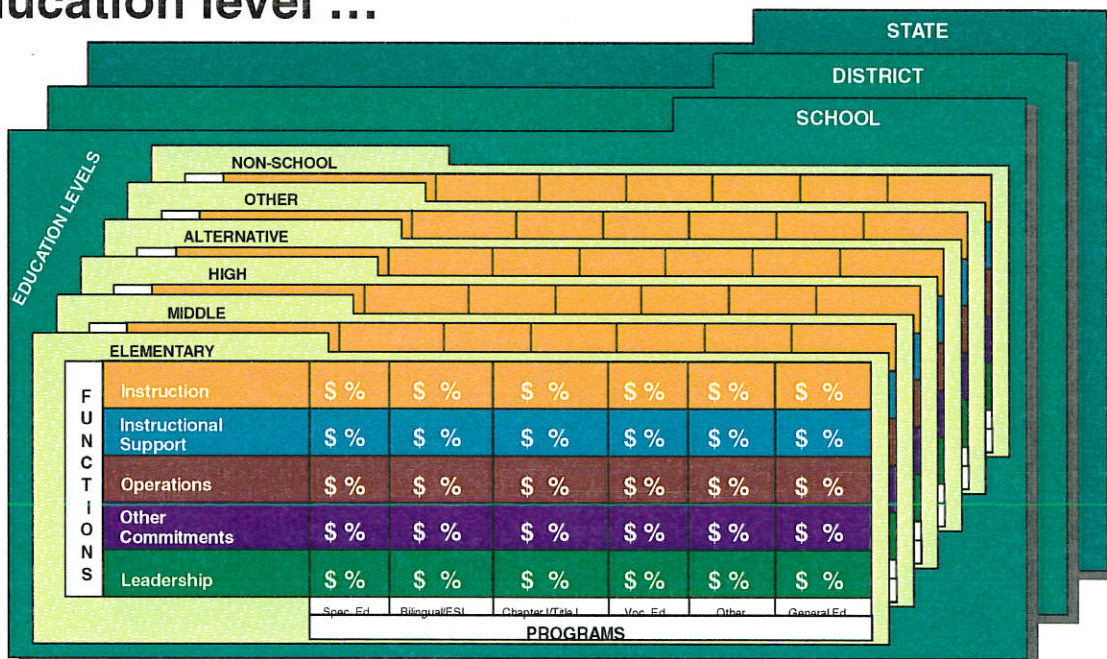
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The Program dimension details where expenditures are occurring.

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How does In\$ite work?

In\$ite also creates expenditure information by education level ...

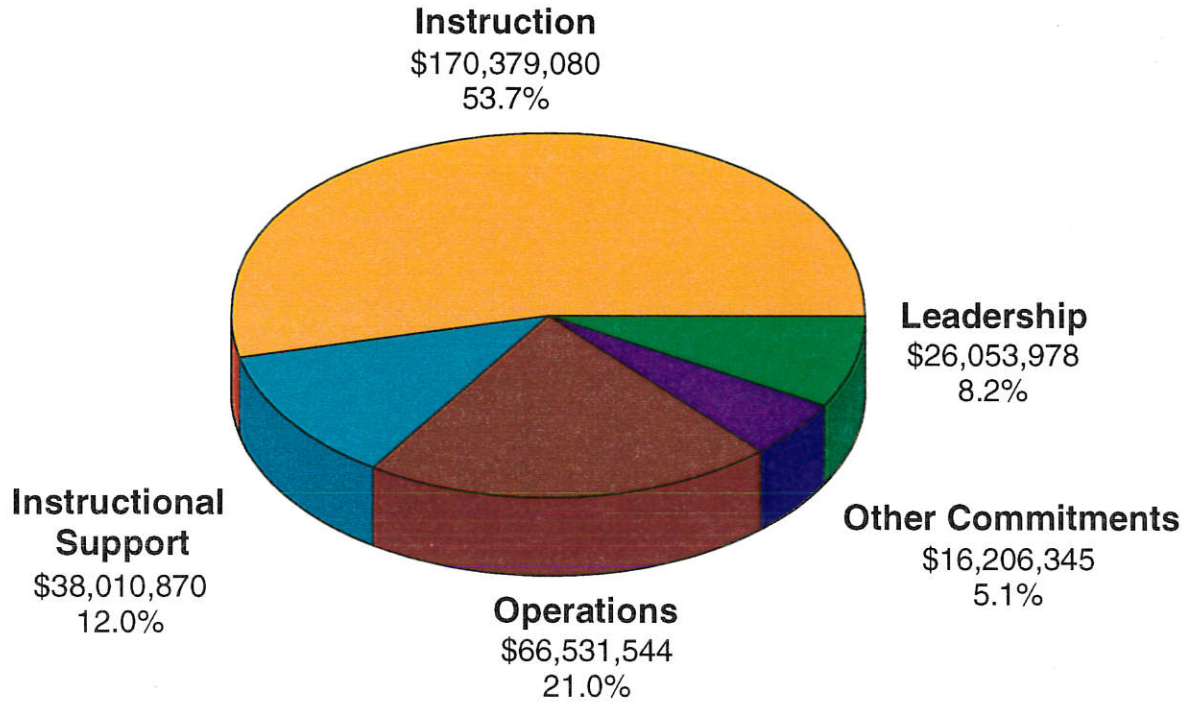


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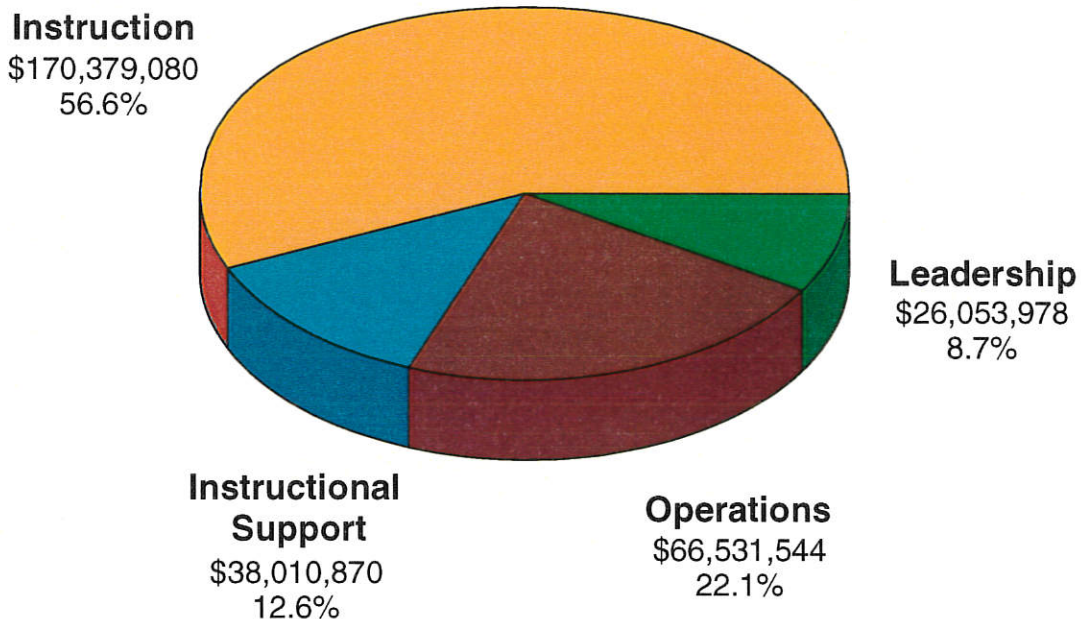
The Location dimension details the full cost at each location and level.

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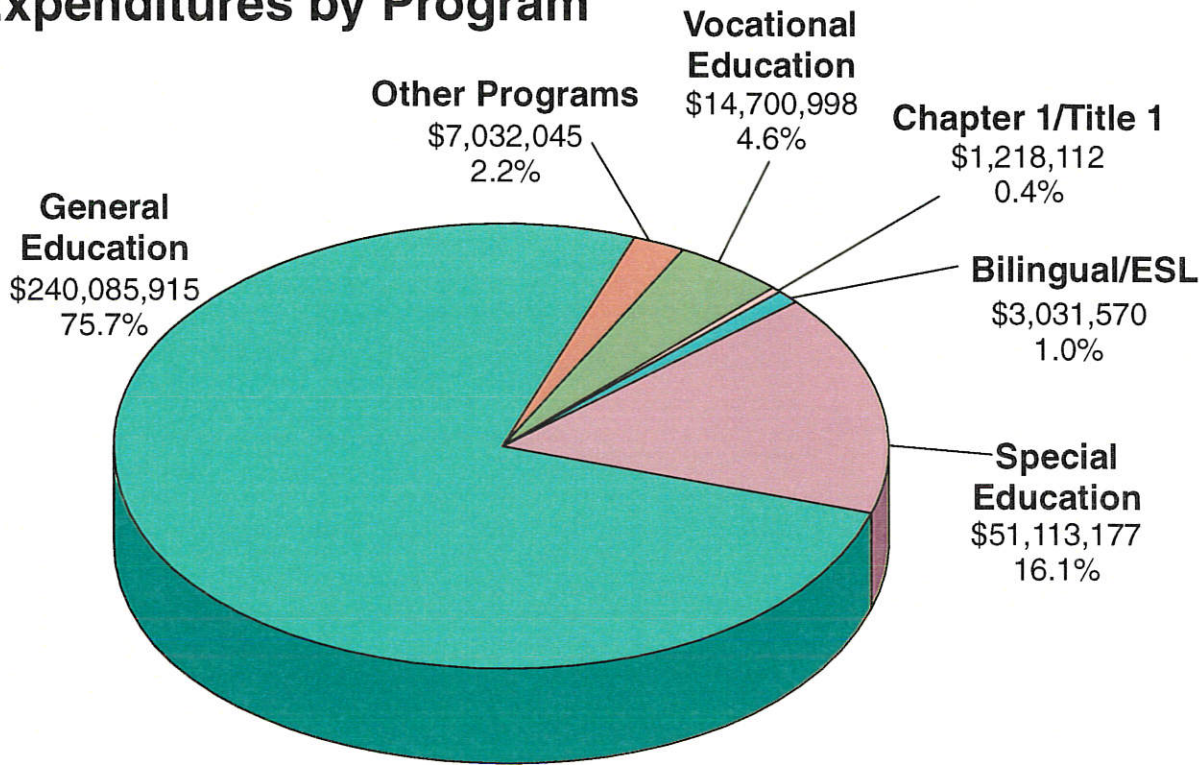
Expenditures by Function — Total Spending



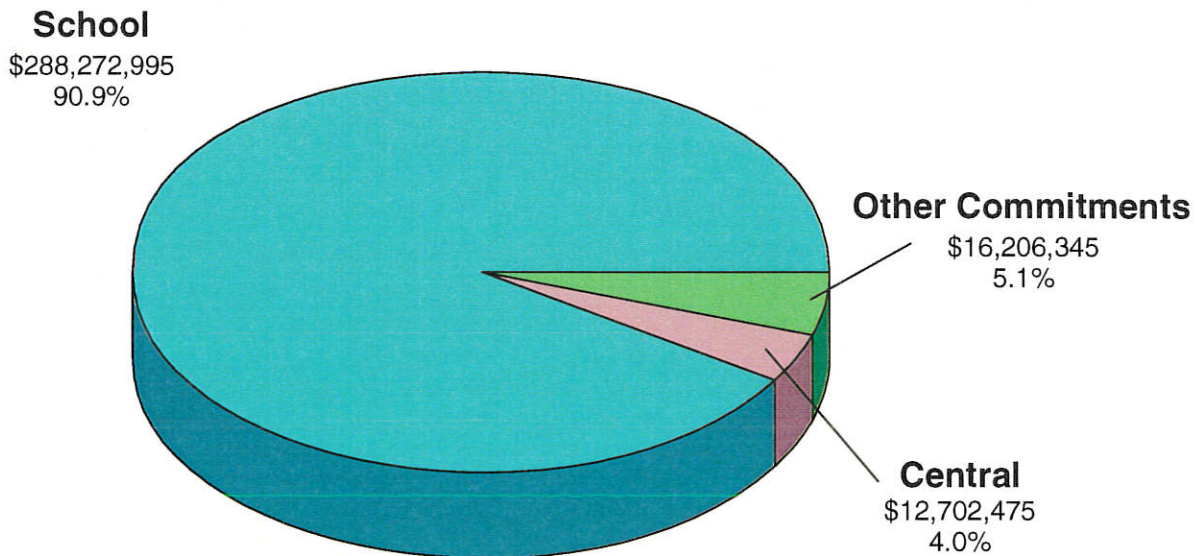
Expenditures by Function — Excluding Other Commitments



Expenditures by Program

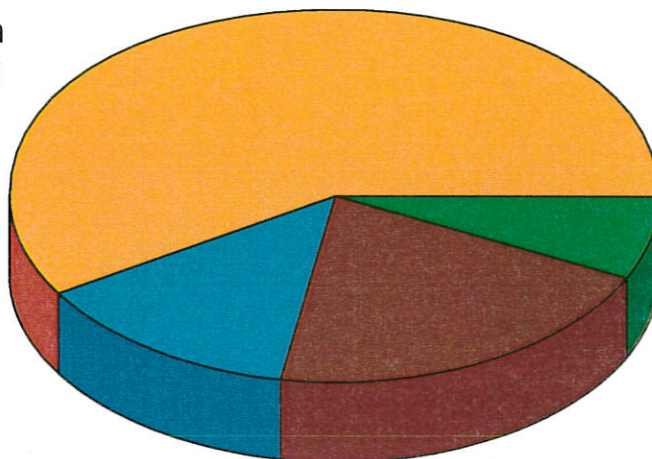


Expenditures by Cost Type



Expenditures by Function — All Elementary

Instruction
\$73,827,540
58.8%



Leadership
\$8,986,443
7.2%

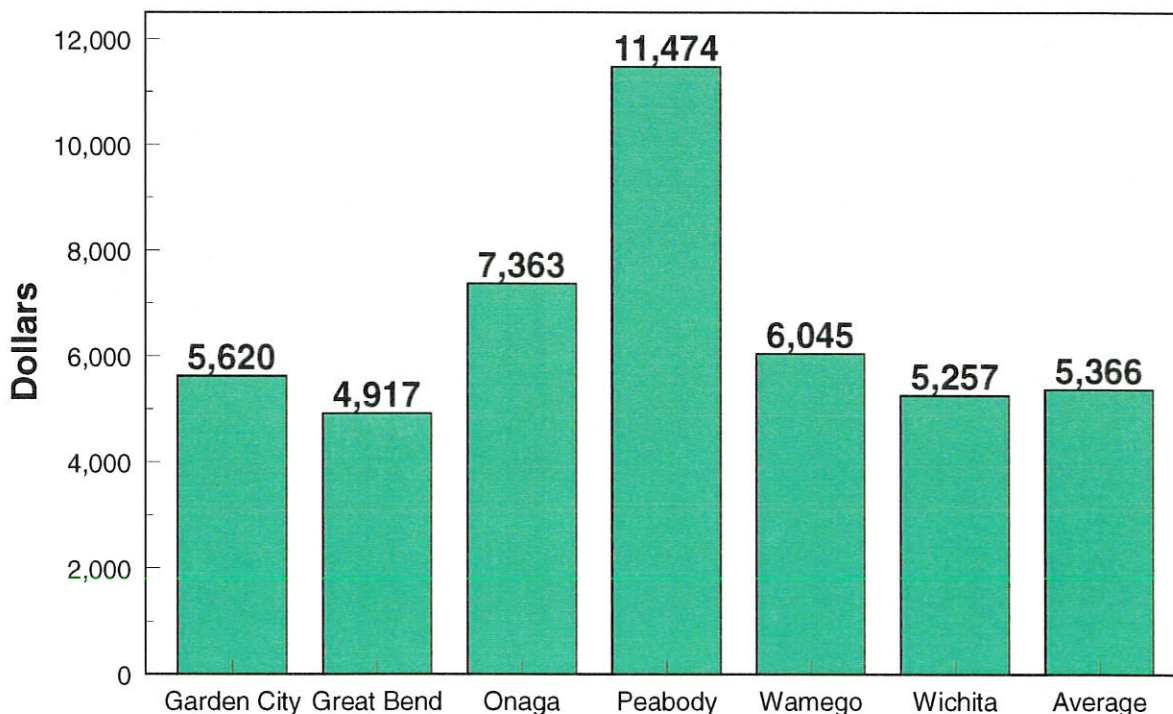
Instructional Support
\$16,947,414
13.5%

Operations
\$25,796,127
20.5%



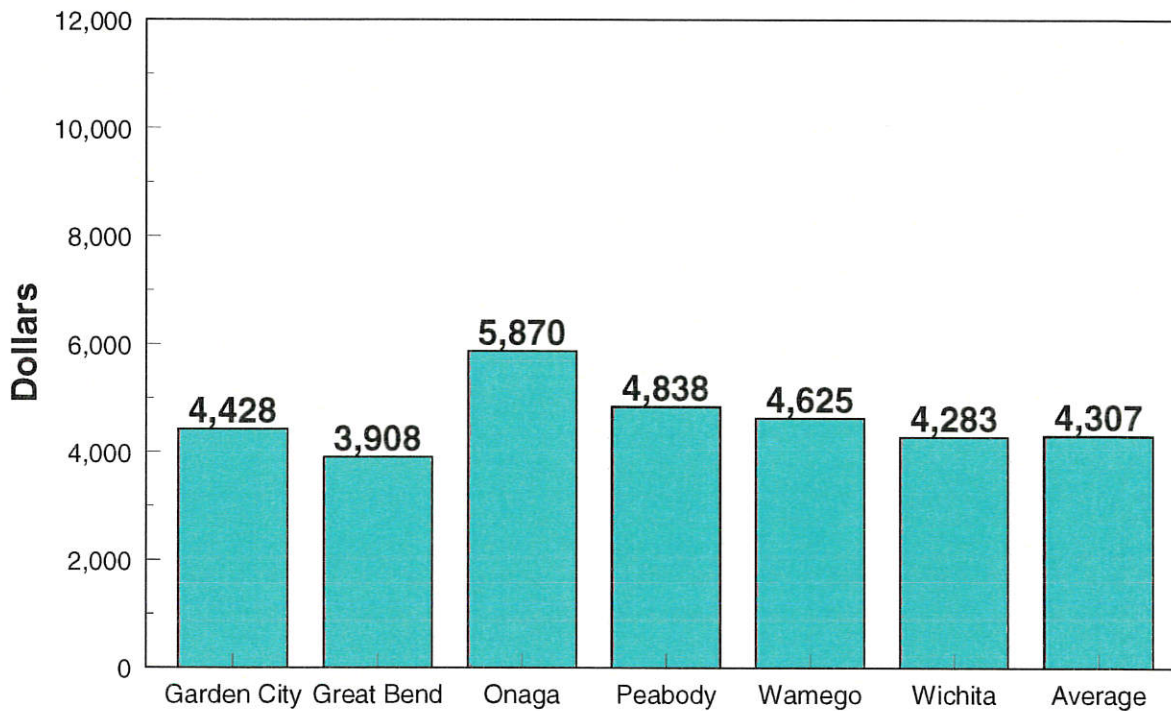
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Per Pupil Expenditures — Total District



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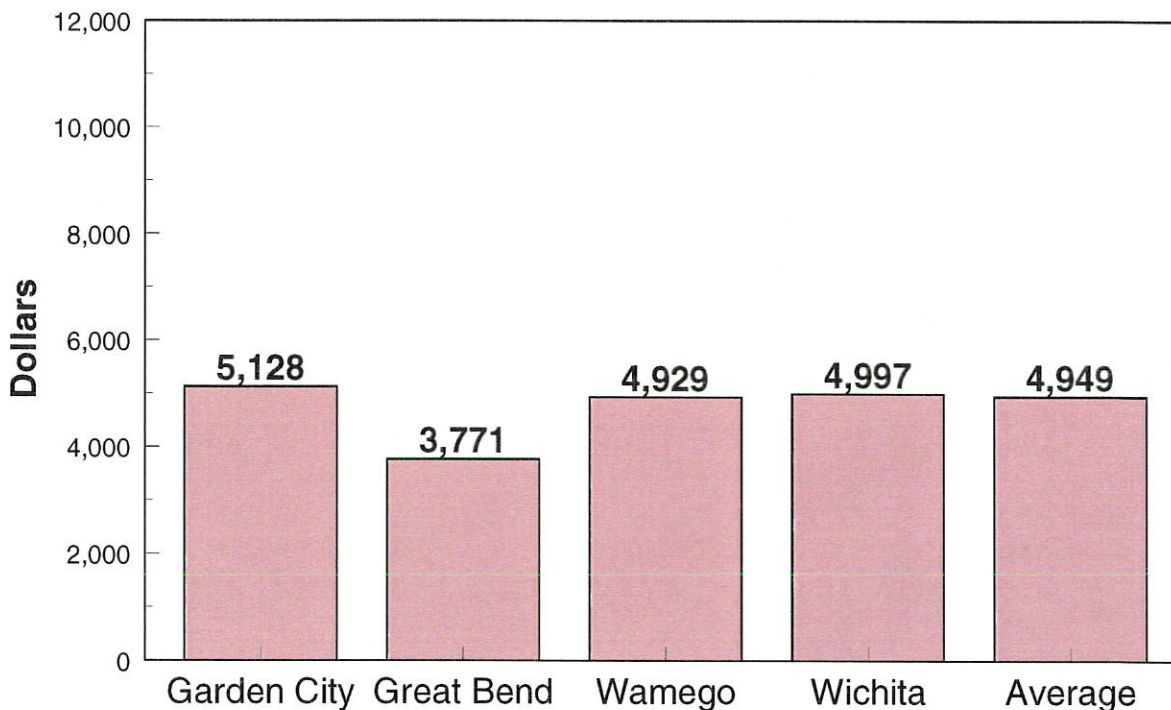
Per Pupil Expenditures — Elementary Schools



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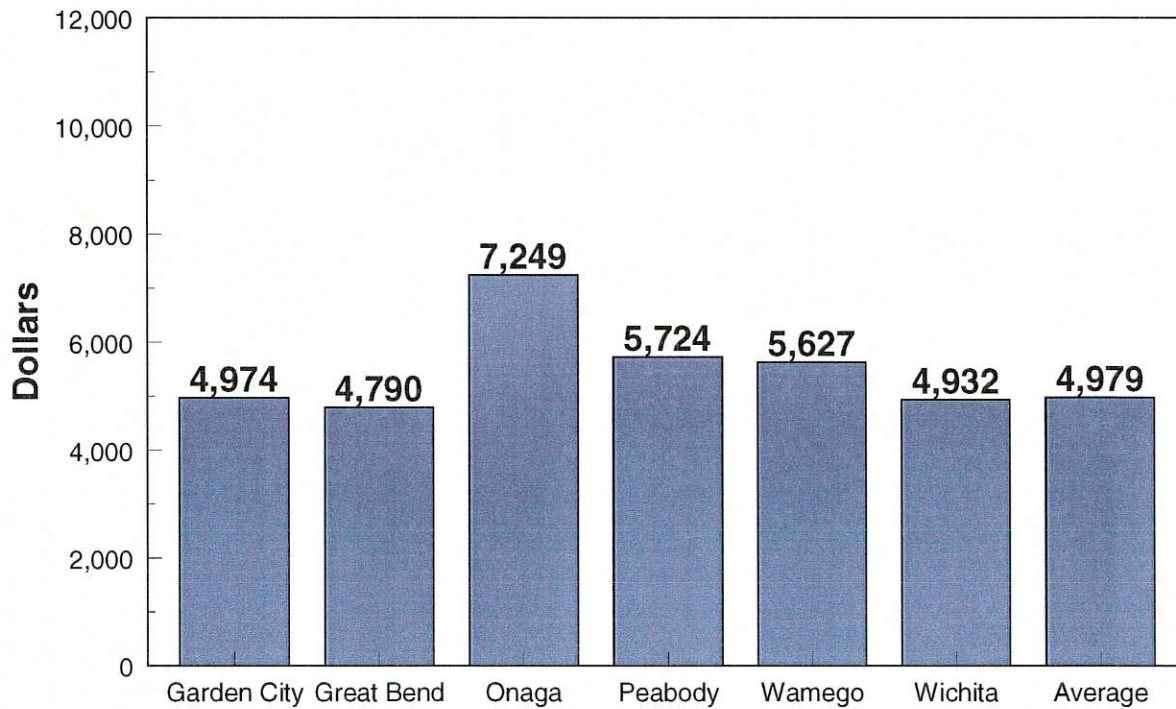
Per Pupil Expenditures — Middle Schools



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Per Pupil Expenditures — High Schools



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In\$ite Implementation Survey Findings

Experience of Respondents

| | <u>Total</u> | <u>Average</u> |
|--|--------------|----------------|
| ■ Years in district | 77.5 | 11 |
| ■ Years in public education | 100.5 | 14 |
| ■ Years in non-educational organizations | 52 | 7 |



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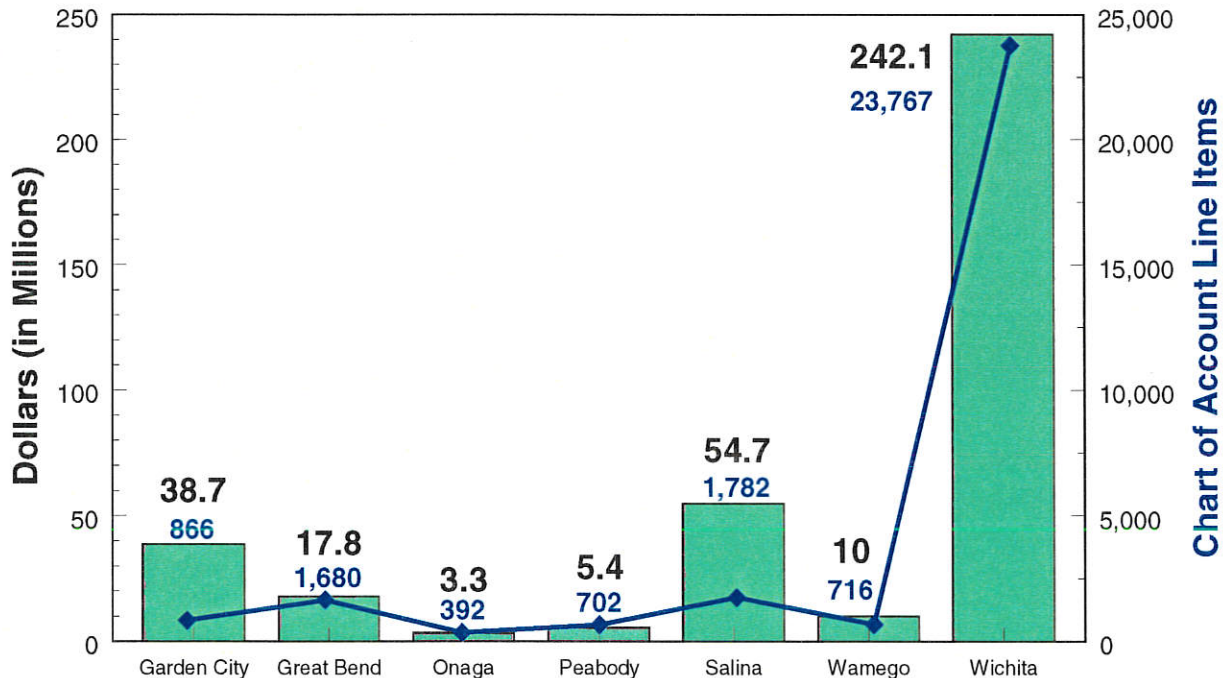
Months Working on In\$ite Implementation

- 14.5% – 4 months
- 14.5% – 5 months
- 71.0% – 6 months or more



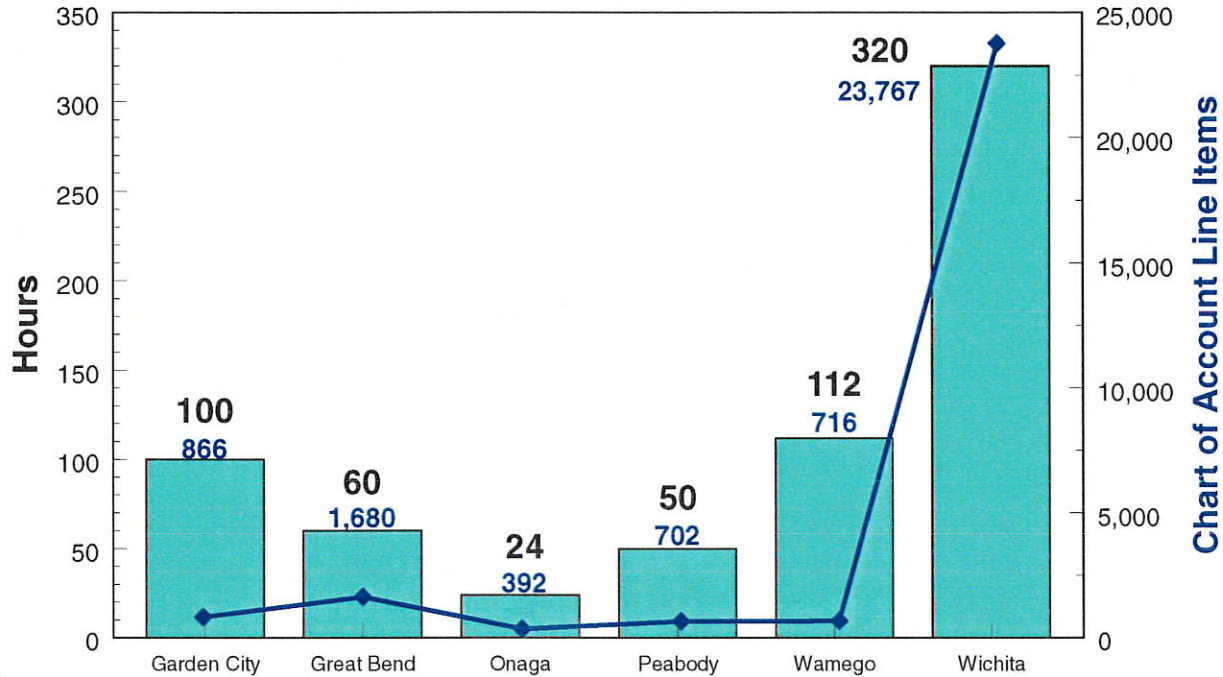
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Total Expenditures and Complexity of Chart of Accounts - Pilot LEAs

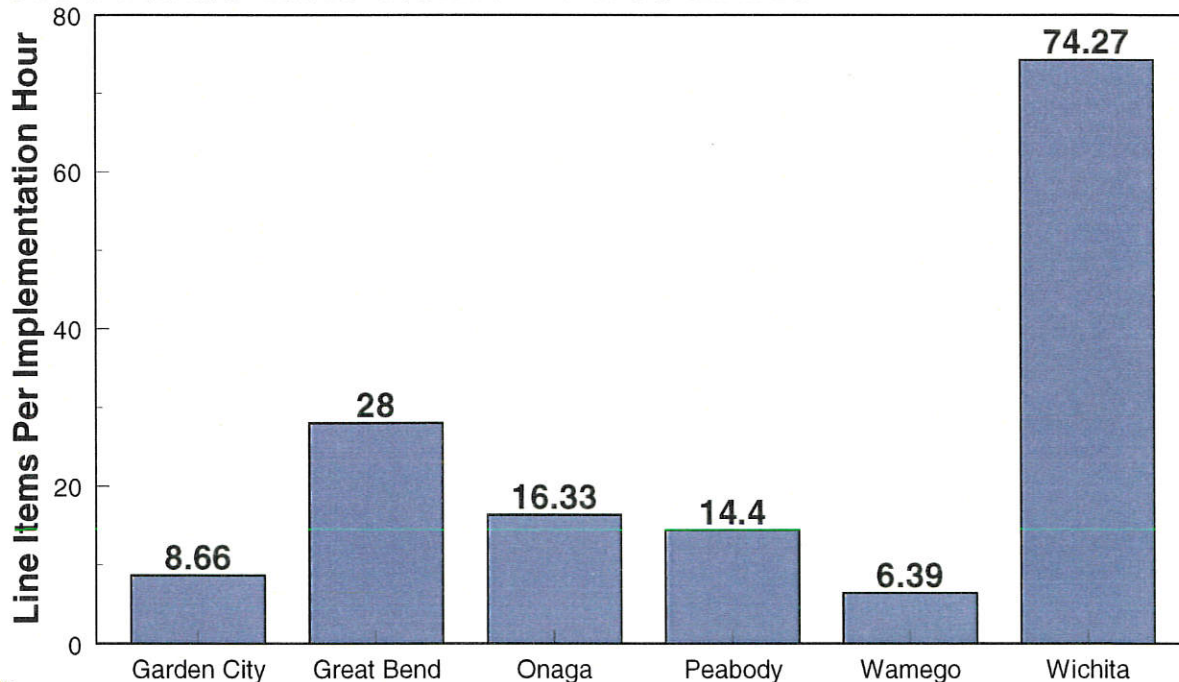


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Implementation Hours and Complexity of Chart of Accounts - Pilot LEAs



Ratio of Implementation Hours to Chart of Accounts Line Items - Pilot LEAs



Major Impediments to In\$ite Implementation

- 32% – Mapping from LEA chart of accounts to In\$ite categories
- 32% – Finding time to dedicate to In\$ite implementation
- 16% – Process too complicated
- 5% – Lack of staff
- 5% – Need more training
- 5% – Working with software support for import files
- 5% – Retention of training information when spread out over duration of effort



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In\$ite Reports

- Number of In\$ite reports district was able to generate:
 - 57% – Many
 - 14% – Few
 - 29% – None
- Generation of ad hoc reports:
 - 100% – Not Attempted



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In\$ite Reports

- Sharing copies of In\$ite reports:
 - 43% – Yes
 - 57% shared with superintendents
 - 29% shared with building principals
 - 14% shared with board members
 - 57% – No



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In\$ite Reports

- Usefulness of In\$ite reports:
 - 14% – Most Useful
 - 43% – Somewhat Useful
 - 14% – Of Limited Use
 - 29% – Unknown



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In\$ite Reports

- Feedback received on usefulness from other district personnel:
 - 14% – Most Useful
 - 14% – Of Limited Use
 - 71% – Unknown



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Hours Used to Implement In\$ite

| | <u>Total All Sites</u> | <u>Average Per LEA</u> |
|----------------------|----------------------------|----------------------------|
| ■ All districts | 706 | 101 |
| ■ Segmented by size: | | |
| - Small LEAs | 386 | 64 |
| - Large LEA | 320 | N/A |



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Estimated Hours Required to Update In\$ite Files

| | Estimated Total <u>All Sites</u> | Average of Estimated <u>Per LEA</u> |
|----------------------|--|---|
| ■ All districts | 199 | 33 |
| ■ Segmented by size: | | |
| – Small LEAs | 79 | 13.2 |
| – Large LEA | 120 | N/A |



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Updating In\$ite

- Recommended number of times per year In\$ite should be updated:
 - 29% – Once per year
 - 29% – Quarterly
 - 29% – Monthly
 - 14% – Other



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Statewide Implementation

- Recommendations regarding statewide implementation:
 - 50% – Need a detailed manual of mapping rules to move from a consistent state chart of accounts to In\$ite categories
 - 30% – Do not think In\$ite should be implemented statewide because of time required
 - 10% – Do not think In\$ite should be implemented because some LEAs have this information elsewhere
 - 10% – Training needs to be done on an individual basis rather than on a group basis



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Statewide Implementation

- 29% of the respondents indicated they would be interested in participating in a statewide implementation by serving as:
 - An expert resource
 - Assisting in the design of training components
 - Assisting in the design of monitoring and evaluation components



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Michael Soetaert
Director of Business

February 5, 1998

Senate Education Committee
House Education Committee

The Coopers & Lybrand software can provide lots of data. Their staff and training has been excellent. What I want to address today is the need for a clear definition of the additional information you would like to have and whether districts can provide it efficiently and cost effectively through their existing software programs.

COST OF BASIC EDUCATION

Comments have been made that we need to figure out the cost of basic education. Whether or not you subscribe to this concept, the data we have will not provide that information. In order for any software to provide that type of information, lots of standardization, preparation, and provisions for auditing would need to be developed. The state would need to standardize all district accounting practices, provide training for all districts, and provide auditing services to ensure that all districts are operating under the same parameters.

At present, each district's accounting practices are designed to serve the local board rather than provide comparable statewide data. We interpret, encode, and analyze transactions based on our local needs. Each district selects the software that best serves their local needs. Our current software programs can provide additional information in various formats without reinventing the wheel. Adding another reporting system does not seem to be the most efficient or economical approach to getting the information we all can use.

The cart may be a little ahead of the horse. Before any process begins that collects data to report to a statewide committee, several things need to be in place. I think we still need to define:

- ◆ what your questions are,
- ◆ what information or data you need,
- ◆ how these can best be obtained,
- ◆ how valid, relevant, comparable will the data be,
- ◆ how will you use the data,
- ◆ the cost and work required compared to the benefit of the reports, and
- ◆ the most useful format for the reports.

ACCOUNTABILITY

If what you are concerned about is accountability of school spending, I would remind you that school districts are already held to a high standard of accountability. In our district, we design reports to provide the information necessary for program decisions. We have building level/department reports showing individual line items (three (3) examples attached). Building level budgets and the report format are developed by staff at the building level. For example, they can request that the reports on the expenditures for their building be broken out by subject area or grade level. It is set up that way to provide a tool for those people who are directly providing the service of education.

We have budget reports showing all the activity in the various budgets. We have reports on utilities, wages, benefits, grades, test scores, transportation, accreditation, and so forth. On the financial side, we work with our accountant and our software provider to develop the reports we believe are needed in our district and are required for the State of Kansas and the federal government.

CONCLUSION

Before implementing a statewide program that is in addition to the one districts have chosen for their local operation, I would suggest the following:

- define clearly and specifically what information you want
- analyze what is already available and how it might answer your needs
- visit with accounting/software/district resource people to develop the most cost effective, efficient solution.

Even if you choose to implement the In\$ite program from Coopers & Lybrand, the suggestions are still valid.

I have been a Director of Business for 21 years in a small and a large district. I am committed to accountability and the integrity of district reporting and offer my assistance to provide the additional information you seek through our current software systems.

BUDGET YEAR 98

UNIFIED SCHOOL DISTRICT #305

DATE PREPARED 020498

REPORT PREPARED FOR FRANKLIN

LOCATION 003

| SACCT FND | NAME | WORKING BUDGET | OPEN PO'S | CURRENT ACTIVITY | YTD ACTIVITY | UNEXPENDED BALANCE (A) | UNENCUMBERED BALANCE (B) | PCT (A) | PCT (B) |
|-----------|------------------------------|-------------------|--------------|---------------------|-----------------|---------------------------|-----------------------------|------------|------------|
| 1212 01 | SUPPLIES-STEYER | 400.00 | 163.80 | .00 | .00 | 400.00 | 236.20 | 100 | 59 |
| 1213 01 | SUPPLIES-WOOD | 400.00 | .00 | .00 | 255.02 | 144.98 | 144.98 | 36 | 36 |
| 1214 01 | SUPPLIES-CHAMOFF | 200.00 | 58.00 | .00 | 48.65 | 151.35 | 93.35 | 76 | 47 |
| 1215 01 | SUPPLIES ELBL | 200.00 | 58.00 | .00 | 93.75 | 106.25 | 48.25 | 53 | 24 |
| 1216 01 | SUPPLIES-CLARK | 200.00 | 22.40 | .00 | 139.58 | 60.42 | 38.02 | 30 | 19 |
| 1217 01 | SUPPLIES BLACKIM-MAI | 200.00 | 66.00 | .00 | 5.75 | 194.25 | 128.25 | 97 | 64 |
| 1218 01 | SUPPLIES JONES | 200.00 | 58.00 | .00 | 63.59 | 136.41 | 78.41 | 68 | 39 |
| 1219 01 | SUPPLIE RITTEL | 200.00 | 60.85 | .00 | 114.51 | 85.49 | 24.64 | 43 | 12 |
| 1220 01 | SUPPLIES KNOPF | 200.00 | .00 | .00 | .00 | 200.00 | 200.00 | 100 | 100 |
| 1221 01 | SUPPLIES MOBLEY | 200.00 | .00 | .00 | 68.32 | 131.68 | 131.68 | 66 | 66 |
| 1224 01 | SUPPLIES EWING | 200.00 | .00 | .00 | 118.13 | 81.87 | 81.87 | 41 | 41 |
| 1225 01 | SUPPLIES HOLMES | 200.00 | 55.15 | .00 | 194.03 | 5.97 | -49.18 | 3 | -25 |
| 1226 01 | SUPPLIES WILSON | 200.00 | .00 | .00 | .00 | 200.00 | 200.00 | 100 | 100 |
| 1227 01 | SUPPLIES OLSON | 200.00 | .00 | .00 | .00 | 200.00 | 200.00 | 100 | 100 |
| 1228 01 | SUPPLIES WILLIAMS | 200.00 | .00 | .00 | .00 | 200.00 | 200.00 | 100 | 100 |
| 1229 01 | SUPPLIES RUPP | 200.00 | .00 | .00 | 210.27 | -10.27 | -10.27 | -5 | -5 |
| 1230 01 | SUPPLIES MCREADY | 200.00 | 26.79 | .00 | 125.81 | 74.19 | 47.40 | 37 | 24 |
| 1231 01 | SUPPLIES O'BRIEN | 200.00 | .00 | .00 | 218.75 | -18.75 | -18.75 | -9 | -9 |
| 1232 01 | WAREHOUSE | 5,000.00 | .00 | .00 | 2,921.79 | 2,078.21 | 2,078.21 | 42 | 42 |
| 1233 01 | SECRETARY'S OFFICE | 500.00 | 55.00 | .00 | 466.30 | 33.70 | -21.30 | 7 | -4 |
| 1234 01 | PRINCIPALS OFFICE | 3,150.00 | .00 | .00 | 346.75 | 2,803.25 | 2,803.25 | 89 | 89 |
| 1235 01 | POSTAGE | 400.00 | .00 | .00 | 96.00 | 304.00 | 304.00 | 76 | 76 |
| 1236 01 | SCHOOL IMPROVEMENT COMMITTEE | 1,000.00 | .00 | .00 | .00 | 1,000.00 | 1,000.00 | 100 | 100 |
| 1237 01 | COLLEGIALITY COMMITTEE | 300.00 | .00 | .00 | 172.00 | 128.00 | 128.00 | 43 | 43 |
| 1238 01 | MATH-SCIENCE COMMITTEE | 2,000.00 | .00 | .00 | 41.78 | 1,958.22 | 1,958.22 | 98 | 98 |
| 1239 01 | LANGUAGE ARTS COMMITTEE | 2,000.00 | 169.95 | .00 | 641.15 | 1,358.85 | 1,188.90 | 68 | 59 |
| 1240 01 | CURRICULUM | 7,315.00 | 1,588.32 | .00 | 2,018.13 | 5,296.87 | 3,708.55 | 72 | 51 |
| 1241 01 | SECURITY | 3,000.00 | .00 | .00 | 247.50 | 2,752.50 | 2,752.50 | 92 | 92 |
| 1242 01 | SUPPLIES-AR MINIGRANT-FR/LOW | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 |
| 1942 01 | LIBRARY-FRANKLIN | 4,158.00 | 396.07 | 34.40 | 3,255.09 | 902.91 | 506.84 | 22 | 12 |
| 2168 01 | WATER/SEWER/REFUSE-FRANKLIN | 1,750.00 | .00 | 131.55 | 1,154.16 | 595.84 | 595.84 | 34 | 34 |
| 2232 01 | REPAIR/MAINT-FRANKLIN | 800.00 | .00 | .00 | 757.98 | 42.02 | 42.02 | 5 | 5 |
| 2322 01 | TELEPHONE-FRANKLIN | 1,250.00 | .00 | 128.31 | 1,329.57 | -79.57 | -79.57 | -6 | -6 |
| 2380 01 | HEATING-FRANKLIN | 6,000.00 | .00 | 742.06 | 1,281.36 | 4,718.64 | 4,718.64 | 79 | 79 |
| 2426 01 | ELECTRICITY-FRANKLIN | 5,000.00 | .00 | 405.91 | 2,050.51 | 2,949.49 | 2,949.49 | 59 | 59 |
| TOTAL | | 47,623.00 | 2,778.33 | 1,442.23 | 18,436.23 | 29,186.77 | 26,408.44 | 61 | 55 |

EXAMPLE

FRANKLIN ELEMENTARY

BUDGET YEAR 98

UNIFIED SCHOOL DISTRICT #305

DATE PREPARED 020498

REPORT PREPARED FOR SUNSET

LOCATION 014

| SACCT FND | NAME | WORKING BUDGET | OPEN PO'S | CURRENT ACTIVITY | YTD ACTIVITY | UNEXPENDED BALANCE (A) | UNENCUMBERED BALANCE (B) | PCT (A) | PCT (B) |
|-----------|------------------------------|-------------------|--------------|---------------------|-----------------|---------------------------|-----------------------------|------------|------------|
| 1462 01 | SUPPLIES-INSTRUCT | 19,000.00 | 493.54 | .00 | 10,184.67 | 8,815.33 | 8,321.79 | 46 | 44 |
| 1478 01 | SUPPLIES-PRINCIPAL'S OFC-SUN | 4,860.00 | 225.90 | .00 | 2,338.65 | 2,521.35 | 2,295.45 | 52 | 47 |
| 1484 01 | SUPPLIES-NCA-SUNSET | .00 | .00 | .00 | .00 | .00 | .00 | 100 | 100 |
| 1486 01 | SUPPLIES-AR MINIGRANT-SUNSET | .00 | .00 | .00 | .00 | .00 | .00 | 100 | 100 |
| 1960 01 | LIBRARY-SUNSET | 6,594.00 | 386.38 | .00 | 5,330.76 | 1,263.24 | 876.86 | 19 | 13 |
| 2190 01 | WATER/SEWER/REFUSE-SUNSET | 4,200.00 | .00 | 208.94 | 1,979.59 | 2,220.41 | 2,220.41 | 53 | 53 |
| 2254 01 | REPAIR/MAINT-SUNSET | 1,600.00 | .00 | .00 | 492.81 | 1,107.19 | 1,107.19 | 69 | 69 |
| 2344 01 | TELEPHONE-SUNSET | 2,600.00 | .00 | 208.69 | 1,436.64 | 1,163.36 | 1,163.36 | 45 | 45 |
| 2402 01 | HEATING-SUNSET | 1,560.00 | .00 | 1,714.47 | 2,897.07 | -1,337.07 | -1,337.07 | -86 | -86 |
| 2448 01 | ELECTRICITY-SUNSET | 9,000.00 | .00 | 908.59 | 4,163.81 | 4,836.19 | 4,836.19 | 54 | 54 |
| TOTAL | | 49,414.00 | 1,105.82 | 3,040.69 | 28,824.00 | 20,590.00 | 19,484.18 | 42 | 39 |

EXAMPLE

SUNSET ELEMENTARY

BUDGET YEAR 98

UNIFIED SCHOOL DISTRICT #305

DATE PREPARED 020498

REPORT PREPARED FOR CENTRAL HIGH SCHOOL

LOCATION 018

| SACCT FND | NAME | WORKING BUDGET | OPEN PO'S | CURRENT ACTIVITY | YTD ACTIVITY | UNEXPENDED BALANCE (A) | UNENCUMBERED BALANCE (B) | PCT (A) | PCT (B) |
|-----------|-------------------------------|-------------------|--------------|---------------------|-----------------|---------------------------|-----------------------------|------------|------------|
| 1610 01 | SUPPLIES-CENTRAL HIGH FAX-CH | 700.00 | .00 | 31.52 | 231.02 | 468.98 | 468.98 | 67 | 67 |
| 1612 01 | SUPPLIES-PHYSICAL ED.-CHS | 3,500.00 | 3,367.55 | .00 | .00 | 3,500.00 | 132.45 | 100 | 4 |
| 1614 01 | SUPPLIES-INDUSTRIAL ARTS-CHS | 7,100.00 | 1,409.11 | 62.50 | 5,407.94 | 1,692.06 | 282.95 | 24 | 4 |
| 1616 01 | SUPPLIES-HUMAN ECOLOGY-CHS | 6,600.00 | 367.30 | .00 | 3,941.62 | 2,658.38 | 2,291.08 | 40 | 35 |
| 1618 01 | SUPPLIES-ART-CHS | 8,000.00 | 630.05 | .00 | 5,068.14 | 2,931.86 | 2,301.81 | 37 | 29 |
| 1620 01 | SUPPLIES-SCIENCE-CHS | 11,200.00 | 1,493.39 | .00 | 8,406.10 | 2,793.90 | 1,300.51 | 25 | 12 |
| 1622 01 | SUPPLIES-BAND-CHS | 4,700.00 | 62.50 | 68.21 | 5,593.34 | - 893.34 | - 955.84 | -19 | -20 |
| 1624 01 | SUPPLIES-ORCHESTRA-CHS | 2,200.00 | 1.00 | .00 | 2,181.24 | 18.76 | 17.76 | 1 | 1 |
| 1626 01 | SUPPLIES-VOCAL MUSIC-CHS | 2,200.00 | 63.00 | .00 | 810.29 | 1,389.71 | 1,326.71 | 63 | 60 |
| 1628 01 | SUPPLIES-ENRICHMENT-CHS | 1,000.00 | 119.00 | .00 | 285.00 | 715.00 | 596.00 | 72 | 60 |
| 1630 01 | SUPPLIES-BUSINESS-CHS | 1,300.00 | .00 | .00 | 611.46 | 688.54 | 688.54 | 53 | 53 |
| 1632 01 | SUPPLIES-ENGLISH-CHS | 4,800.00 | .00 | .00 | 2,839.87 | 1,960.13 | 1,960.13 | 41 | 41 |
| 1634 01 | SUPPLIES-FOREIGN LANGUAGE-CH | 1,100.00 | .00 | .00 | 425.26 | 674.74 | 674.74 | 61 | 61 |
| 1636 01 | SUPPLIES-JOURNALISM-CHS | 2,400.00 | 100.00 | .00 | 1,297.86 | 1,102.14 | 1,002.14 | 46 | 42 |
| 1638 01 | SUPPLIES-MATH-CHS | 3,000.00 | 706.11 | .00 | 1,889.31 | 1,110.69 | 404.58 | 37 | 13 |
| 1640 01 | SUPPLIES-SOCIAL STUDIES-CHS | 3,900.00 | 43.95 | .00 | 2,593.24 | 1,306.76 | 1,262.81 | 34 | 32 |
| 1642 01 | SUPPLIES-DRAMA-CHS | 1,200.00 | .00 | .00 | .00 | 1,200.00 | 1,200.00 | 100 | 100 |
| 1644 01 | SUPPLIES-GUIDANCE-CHS | 1,300.00 | 77.73 | .00 | 319.91 | 980.09 | 902.36 | 75 | 69 |
| 1645 01 | CAREER EXPLORATIONS | 5,000.00 | .00 | .00 | 1,418.98 | 3,581.02 | 3,581.02 | 72 | 72 |
| 1646 01 | SUPPLIES-WAREHOUSE-CHS | 20,000.00 | .00 | .00 | 9,215.68 | 10,784.32 | 10,784.32 | 54 | 54 |
| 1647 01 | SCHOOL TO CAREER | 2,500.00 | 114.95 | .00 | 1,200.17 | 1,299.83 | 1,184.88 | 52 | 47 |
| 1648 01 | SUPPLIES-PRINCIPAL'S OFC-CHS | 15,994.00 | 509.15 | .00 | 9,452.74 | 6,541.26 | 6,032.11 | 41 | 38 |
| 1649 01 | PERF BASED DIPLOMA | 1,000.00 | .00 | .00 | 1,501.85 | - 501.85 | - 501.85 | -50 | -50 |
| 1650 01 | SUPPLIES-POSTAGE/METER-CHS | 7,700.00 | .00 | 99.41 | 4,368.77 | 3,331.23 | 3,331.23 | 43 | 43 |
| 1651 01 | SUPPLIES-SCHOOL IMPROV-CHS | 2,000.00 | 296.00 | .00 | 95.00 | 1,905.00 | 1,609.00 | 95 | 80 |
| 1652 01 | SUPPLIES-N.C.A.-CHS | 1,000.00 | .00 | .00 | 485.00 | 515.00 | 515.00 | 52 | 52 |
| 1653 01 | APPLIED MATH | .00 | .00 | .00 | .00 | .00 | .00 | 0 | 0 |
| 1654 01 | APPLIED BIOLOGY/CHEM | .00 | .00 | .00 | 965.26 | - 965.26 | - 965.26 | 0 | 0 |
| 1655 01 | C & I TECH ED | 7,700.00 | 726.88 | .00 | 1,230.00 | 6,470.00 | 5,743.12 | 84 | 75 |
| 1968 01 | LIBRARY-CENTRAL HIGH SCHOOL | 18,415.00 | 2,285.04 | .00 | 12,466.44 | 5,948.56 | 3,663.52 | 32 | 20 |
| 2198 01 | WATER/SEWER/REFUSE-CENTRAL H | 11,000.00 | .00 | 1,489.68 | 9,733.57 | 1,266.43 | 1,266.43 | 12 | 12 |
| 2262 01 | REPAIR/MAINT-CENTRAL HIGH SC | 5,600.00 | .00 | .00 | 2,998.48 | 2,601.52 | 2,601.52 | 46 | 46 |
| 2288 01 | CENTRAL H.S. INSTRUMENT REPAI | 10,000.00 | 600.00 | .00 | 3,414.50 | 6,585.50 | 5,985.50 | 66 | 60 |
| 2300 01 | CENTRAL H.S. COMPUTER REPAIR | 5,000.00 | .00 | .00 | 1,419.30 | 3,580.70 | 3,580.70 | 72 | 72 |
| 2304 01 | CENTRAL H.S.VAN REPAIR | 1,000.00 | .00 | .00 | 286.86 | 713.14 | 713.14 | 71 | 71 |
| 2352 01 | TELEPHONE-CENTRAL HIGH SCHOO | 13,500.00 | .00 | 488.06 | 6,702.35 | 6,797.65 | 6,797.65 | 50 | 50 |
| 2410 01 | HEATING-CENTRAL HIGH SCHOOL | 76,000.00 | .00 | 10,069.61 | 24,479.58 | 51,520.42 | 51,520.42 | 68 | 68 |
| 2456 01 | ELECTRICITY-CENTRAL H.S. | 54,000.00 | .00 | 4,296.26 | 22,196.70 | 31,803.30 | 31,803.30 | 59 | 59 |
| 2566 01 | SUPPLIES (CHS) FOOTBALL | 10,000.00 | 47.98 | .00 | 7,628.41 | 2,371.59 | 2,323.61 | 24 | 23 |
| 2568 01 | SUPPLIES (CHS) VOLLEYBALL | 1,600.00 | 119.00 | .00 | 1,303.33 | 296.67 | 177.67 | 19 | 11 |
| 2570 01 | SUPPLIES(CHS)CROSS CTRY/BOYS | 1,700.00 | .00 | .00 | 636.68 | 1,063.32 | 1,063.32 | 63 | 63 |
| 2572 01 | SUPPLIES(CHS)CROSS CTRY/GIRL | 1,700.00 | 1,125.00 | .00 | 191.84 | 1,508.16 | 383.16 | 89 | 23 |
| 2574 01 | SUPPLIES (CHS) BASKETBALL/BO | 3,500.00 | 608.00 | .00 | 2,320.23 | 1,179.77 | 571.77 | 34 | 16 |

EXAMPLE

CENTRAL HIGH

BUDGET YEAR 98

UNIFIED SCHOOL DISTRICT #305

DATE PREPARED 020498

REPORT PREPARED FOR CENTRAL HIGH SCHOOL

LOCATION 018

| SACCT FND | NAME | WORKING BUDGET | OPEN PO'S | CURRENT ACTIVITY | YTD ACTIVITY | UNEXPENDED BALANCE (A) | UNENCUMBERED BALANCE (B) | PCT (A) | PCT (B) |
|-----------|------------------------------|-------------------|--------------|---------------------|-----------------|---------------------------|-----------------------------|------------|------------|
| 2576 01 | SUPPLIES(CHS) BASKETBALL/GIR | 7,700.00 | .00 | .00 | 6,761.20 | 938.80 | 938.80 | 12 | 12 |
| 2578 01 | SUPPLIES (CHS) WRESTLING | 1,800.00 | 684.80 | .00 | 419.40 | 1,380.60 | 695.80 | 77 | 39 |
| 2580 01 | SUPPLIES (CHS) SWIMMING/BOYS | 1,500.00 | 35.00 | .00 | 1,239.80 | 260.20 | 225.20 | 17 | 15 |
| 2582 01 | SUPPLIES (CHS) SWIMMING/GIRL | 2,300.00 | 39.77 | .00 | 1,644.42 | 655.58 | 615.81 | 29 | 27 |
| 2584 01 | SUPPLIES (CHS) TRACK/BOYS | 3,400.00 | 1,888.00 | .00 | .00 | 3,400.00 | 1,512.00 | 100 | 44 |
| 2586 01 | SUPPLIES (CHS) TRACK/GIRLS | 1,900.00 | 30.00 | .00 | .00 | 1,900.00 | 1,870.00 | 100 | 98 |
| 2588 01 | SUPPLIES (CHS) TENNIS/BOYS | 1,000.00 | .00 | .00 | .00 | 1,000.00 | 1,000.00 | 100 | 100 |
| 2590 01 | SUPPLIES (CHS) TENNIS/GIRLS | 1,000.00 | 359.96 | .00 | 470.76 | 529.24 | 169.28 | 53 | 17 |
| 2592 01 | SUPPLIES (CHS) GOLF/BOYS | 900.00 | .00 | .00 | 30.00 | 870.00 | 870.00 | 97 | 97 |
| 2594 01 | SUPPLIES (CHS) GOLF/GIRLS | 900.00 | .00 | .00 | 675.40 | 224.60 | 224.60 | 25 | 25 |
| 2596 01 | SUPPLIES (CHS) CHEERLEADERS | 2,400.00 | 239.25 | .00 | 1,358.50 | 1,041.50 | 802.25 | 43 | 33 |
| 2598 01 | SUPPLIES (CHS) VET SQUAD | 2,400.00 | 1,342.80 | .00 | .00 | 2,400.00 | 1,057.20 | 100 | 44 |
| 2600 01 | SUPPLIES (CHS) SOFTBALL | 4,000.00 | .00 | .00 | 164.80 | 3,835.20 | 3,835.20 | 96 | 96 |
| 2602 01 | SUPPLIES (CHS) BASEBALL | 4,000.00 | 2,706.16 | .00 | 756.46 | 3,243.54 | 537.38 | 81 | 13 |
| 2604 01 | SUPPLIES (CHS) CONDITIONING | 2,000.00 | .00 | .00 | 1,653.24 | 346.76 | 346.76 | 17 | 17 |
| 2648 01 | DEBATE/FORENSICS-CHS | 10,000.00 | 712.00 | 740.58 | 7,632.76 | 2,367.24 | 1,655.24 | 24 | 17 |
| 2650 01 | NATIONAL FORENSICS-CHS | 1,600.00 | .00 | .00 | 800.18 | 799.82 | 799.82 | 50 | 50 |
| 2656 01 | DRAMATICS-CHS | 900.00 | .00 | .00 | .00 | 900.00 | 900.00 | 100 | 100 |
| 2662 01 | STATE MUSIC-CHS | 2,600.00 | .00 | .00 | 150.00 | 2,450.00 | 2,450.00 | 94 | 94 |
| 2664 01 | BAND UNIFORMS-CHS | 4,000.00 | .00 | .00 | 353.64 | 3,646.36 | 3,646.36 | 91 | 91 |
| 2666 01 | KMEA-CHS | 800.00 | .00 | .00 | 526.00 | 274.00 | 274.00 | 34 | 34 |
| 2686 01 | SUPPLIES (CHS) ART | .00 | .00 | .00 | .00 | .00 | .00 | 100 | 100 |
| 2688 01 | SUPPLIES (CHS) HOME ECONOMIC | .00 | .00 | .00 | .00 | .00 | .00 | 100 | 100 |
| 2690 01 | SUPPLIES (CHS) INDUSTRIAL AR | .00 | .00 | .00 | 2,992.38 | -2,992.38 | -2,992.38 | 0 | 0 |
| TOTAL | | 399,209.00 | 22,910.43 | 17,345.83 | 195,242.26 | 203,966.74 | 181,056.31 | 51 | 45 |



February 5, 1998

Mr. Dale Dennis, Assistant Commissioner
Division of Fiscal and Administrative Services
Kansas State Department of Education
120 S.AE. 10th Avenue
Topeka, KS 66612-1182

Dear Mr. Dennis:

We have implemented the InSite program for our district for the 1995-96 fiscal year. We are ready to print reports, but have not run too many at this time. We have benefitted from implementing the program for the following reasons:

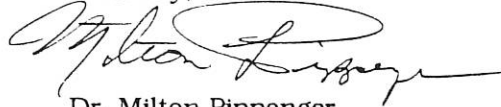
1. It has provided us with more detailed program costs. We have been wanting to do this for some time but have not found the time to change our current accounting system. This has enabled us to evaluate programs based on costs. We will also evaluate our programs based on student improvement as shown through the assessments given.
2. The program provides us with more detailed costs per building.
3. The InSite program allows us to allocate costs in a fairly simple manner without completely changing our current accounting system or making our current accounting system unmanageable.

While we think that our district will benefit from using the InSite program, we do not think it should be implemented on a statewide basis for the following reasons:

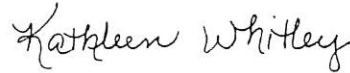
1. This is a fairly complicated system to implement. The three full days of training and the accompanying phone support were essential. It would have been very difficult to figure out the program on our own.
2. It takes quite a bit of time to implement the program (approximately 100 hours for our district).
3. Many districts may already have the information available regarding program and building costs. It would be redundant to have these districts spend numerous hours to implement another program that would not benefit them.
4. It would be very costly to have this program implemented on a state wide basis, due to the training and time required for initial implementation.
5. If the purpose of implementing this program on a state wide basis is to compare costs between districts, we have some major concerns. Using this program will not guarantee that comparable costs will be available because each district will make subjective decisions when allocating costs.

In summary, we think the InSite program is an excellent program and have found it to be beneficial for our district. The program is not for everyone, however, and we do not recommend implementation on a state wide basis because we question whether there would be any benefit in doing so.

Sincerely,

A handwritten signature in cursive script, appearing to read "Milton Pippenger". The signature is written in black ink and is positioned above the printed name.

Dr. Milton Pippenger
Superintendent

A handwritten signature in cursive script, appearing to read "Kathleen Whitley". The signature is written in black ink and is positioned above the printed name.

Kathleen Whitley
Financial Officer

February 5, 1998

To: House Education Committee Hearing

From: Vickie Cook, Clerk
Peabody-Burns U.S.D. #398

Re: Coopers and Lybrand Pilot Program

As a participant in the pilot program through Coopers and Lybrand, I received three full days of intensive instruction on the program. Two days in July and one day in September of last year. It was necessary for our accounting software provider to create an input file before this project could even begin. This file was then sent to Coopers and Lybrand to import into the In\$ite software.

Following the training, hours were then spent on the phone attempting to complete the project. Would the company have the man-power to provide the same intense instruction to every school district in the state?

It is very difficult to give an accurate accounting of the time spent on mapping, allocating and finalizing the information necessary to transfer accounting data to the In\$ite program. Additional time will be required to continually update the existing data.

Our district provides thorough information monthly to our board detailing current expenditures and comparisons through our existing accounting program. We feel additional reports are not necessary.

Coopers and Lybrand personnel were extremely helpful and patient in presenting their software program, but we question the usefulness of the additional information for districts of our size.

WICHITA PUBLIC SCHOOLS
COOPERS AND LYBRAND TEST PILOT
1997

Wichita Public Schools participated in the test pilot of the Coopers & Lybrand *Finance Analysis Model for Education*. Below is a summary of our findings:

1. The implementation took over 250 man hours to complete. Since this project was undertaken without adding additional staff, the project spanned a period of over seven months.
2. Most of the cost allocations were based on subjective formulas which would vary from district to district based on interpretation, and therefore, would cause district to district and building to building comparisons to be inaccurate.
3. Reports lacked the flexibility to allow for subtotals. Without subtotals, this systems in not an effective management reporting tool.
4. The information provided by the system can already be provided by most in-house financial systems without the additional burden of maintaining a separate system.

HOUSE EDUCATION COMMITTEE

Room 123 South

February 5, 1998

Representative Michael O'Neal, Chairperson, and Members:

Clay Aurand
John Ballou
Cindy Empson
John M. Faber
Geraldine Flaharty
Clifford Franklin
Deena Horst
Bruce Larkin
Jim Morrison
Ted Powers
Bill Reardon
Eugene L. Shore
Lloyd Stone
Sue Storm
Ralph Tanner
Daniel Thimesch
Dixie Toelkes
Billie Vining
Johathan Wells
Jack Wempe

Unified School District 428, Great Bend, is honored to be invited to present testimony regarding the Coopers & Lybrand Pilot Accounting Program.

Representing Unified School District 428 are:

Todd Stephenson, District Auditor
Sue Ware, Accounts Receivable and Payable Clerk
John Harris, Assistant Superintendent for Operations

REVIEW OF COOPERS & LYBRAND PILOT PROGRAM

Submitted by Personnel of

UNIFIED SCHOOL DISTRICT 428

201 Patton Road
Great Bend, Kansas 67530-4613

Not being totally clear on what is wanted from the study, the following testimony is based on the presumption that the Legislature wants the same information the local Board of Education desires: effective educational programs and knowledge of the cost of the programs.

OVERVIEW OF UNIFIED SCHOOL DISTRICT 428

The City of Great Bend is a former oil boom town, with a peak in the 1970's and early 1980's. During the downturn in the oil industry to the present time, the Great Bend community has experienced an outward migration of 4,000-plus people.

During the early declining years, there was much concern by patrons on how and for what the school district was expending tax dollars. During this time frame the district developed effective accountability programs that have carried forward, with modifications, to the present.

USD 428, with a current enrollment of 3,340 students, is a former fourth-enrollment district. The district has always been near the bottom of the 304 public school districts in Kansas in per-pupil spending authority. The district does not have a Local Option Budget.

DISTRICT GOALS AND OBJECTIVES

The strength of USD 428 is that expenditures are focused on the needs of the children enrolled in the district's schools, and this is accomplished by utilizing the following methodology. The Board of Education establishes goals in the areas of communications, school improvement process, curriculum and instruction improvement, facilities, personnel, and staff development. Progress toward these goals is assessed twice annually. The goals form the backbone of the district's improvement plan.

CURRICULUM

The district has an aligned curriculum for grades K-12, which means that the same curriculum with the same objectives is taught at each grade level in all district schools. Each student must show a predetermined level of proficiency before that student may progress to a new level. Students who do not meet minimum

proficiencies attend summer school to acquire the minimum (or higher) proficiency in the subject. The district assesses the aligned curriculum through district-developed and electronically-scored criterion referenced assessments.

ALLOCATIONS OF FUNDS

A long-term goal of the district has been keeping grades K-3 class sizes at the lowest possible pupil / teacher levels. Currently the pupil / teacher ratio in grades K-3 is 18.9 : 1 and in upper elementary grades is 22.2 : 1.

The philosophy of the district is to allocate General Fund and Capital Outlay Fund money to the individual buildings, the closest point to where educational decisions are made. Funds are then allocated by the building personnel to areas with the most need.

During the past five (5) years, the district has been reinvesting funds into primary grade levels in the following programs. The funds are in addition to regularly allocated General Fund and Capital Outlay money.

- Reading Recovery in all but one elementary school, which will be added in 1998-1999.
- Success Maker program (Computer Curriculum Corporation reading program) in all Title schools.
- Reinvesting At-Risk funds for elementary counselors.
- Extended kindergarten program at one school.
- Migrant pre-school.
- After-school tutoring programs (Homework Help and Excel programs).
- Maintaining classroom teacher assistants.

ACCOUNTING OPERATIONS REPORTS

The monthly financial documents, which are easily understood, may be varied in format to meet various reporting needs. The expenditure reports, for example, clearly and concisely report all amounts by fund, line, vendor, and bank. Statements compare reconciled bank balances to the existing system's cash summary. The reporting is satisfactory to the producer as well as the reader.

The existing budget is adequate and workable. Within the seventeen utilized state funds, nineteen federal funds, and five local funds, there are approximately 800 lines. Because of this adequate number of line items, USD 428 personnel track each expense by [1] fund; [2] function (instruction, support, administration, maintenance); [3] type or object; [4] location; [5] program; and [6] person responsible. All purchases from the existing budget are clearly identified.

The In\$ite system is an investigative tool to determine exactly where the money is being spent. There is clear tracking with the existing method of financial accounting and reporting. Implementation of In\$ite into USD 428 would provide only redundant details, many of which would require translation to the reader.

The months of June through September are traditionally busy times for school district business offices because of year-end closing, setting the budget for the ensuing year, handling new employee details, and more. During this time, persons without In\$ite training would be required to route the program since the financial persons are on task otherwise. The results, after all this effort, would be no more insightful than reporting from the district's existing system.

SUMMARY

- (1) The district has been working intensely for the past ten (10)-plus years in the development of curriculum with adequate funding and accountability processes, and all are functioning very well at the present time.
- (2) In\$ite is an acceptable system -- but one with too many negative facets. Its reports are redundant and not easily read by a novice. Program operation is time consuming, and the application of the program in USD 428 would be ineffective and expensive.
- (3) It is the feeling that if Unified School District 428 were mandated to a core curriculum and an accounting system that would be compatible for all 304 school districts in the State, the district's educational progress would not only be slowed, but could possibly move backward. This could occur in part due to [1] reinventing the district's accounting system, [2] mandated limitations to important curricular decisions inherent in this district, and [3] the loss of local control by the elected Board of Education.
- (4) There are many fine school districts in the State of Kansas. Unified School District 428, believing the district is among the best, extends an invitation to the Education Committee members to come to Great Bend and spend sufficient time in USD 428 to see first hand the operation of the school district.