

Per Pupil Expenditures by Subject Summary Level Accounts

WHAT YOU ARE LOOKING AT

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

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

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

To determine the per pupil expenditure amounts, each Summary Level Subject account is divided by the **ADM** (Average Daily Membership) of students. The ADM represents the number of students present and absent during their period of enrollment in the school district, state school, or charter school.

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

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

The report is sorted in alphabetical order.

WHAT YOU ARE LOOKING FOR

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

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

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

WHAT QUESTIONS CAN I ASK USING THIS REPORT

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

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

What types of costs are included in Non-Instruction?

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

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

General Information about SUBJECT Accounts

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

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