

RHODE ISLAND DEPARTMENT OF EDUCATION ANNUAL LOCAL EDUCATION AGENCY (LEA) FISCAL ACCOUNTABILITY REPORT

Version 8.1.22



RIDE Rhode Island
Department
of Education

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Statewide Report

Message from the Commissioner

To the Honorable Members of the Rhode Island General Assembly,

We are pleased to present to you the preliminary *Annual LEA Fiscal Accountability Report*. This report fulfills the purpose of the Uniform Chart of Accounts (UCOA), which, for more than a decade, has allowed school leaders, teachers, parents, legislators, and other educational stakeholders to compare financial data across school districts.

The data used in this report is guided by RIGL 16-7.2-8, which lists criteria and priorities for the use of the UCOA information, and RIGL 16-22-34, which stipulates by August 1, 2022, and annually thereafter, RIDE shall review the Basic Education Program (BEP) compliance of each local education agency (LEA). Because this is the first report of this kind issued by RIDE, most data comparisons begin in 2011-2012, the first year of the current Education Aid funding formula.

Data-driven decisions are of the utmost importance at RIDE as we work to invest our resources wisely and build a more prosperous, equitable education system. We thank you for your unwavering commitment to improving education for all Rhode Island students.

In partnership,

Angélica Infante-Green
Commissioner of Education

Executive Summary

The purpose of this report is to lay out education revenue and expenditure trends in Rhode Island, highlighting trends, expenditure gaps, common expenditure patterns and amounts, and outliers in various revenue and expenditure categories. Provided with the report are tools for anyone interested to compare the UCOA LEA finance data.

This report provides overviews of LEA revenues and expenditures to highlight trends and noteworthy data points. Detailed expenditure and revenue data for every LEA are available on the [RIDE web page](#) and in the [LEA Financial profiles at the end of this report](#).

Some notable observations from the report are as follows:

- Since the inception of the current education funding formula the proportion of local financial support to education decreased by a similar percent as the state financial support increased.
- During the review period, the state contribution to total revenues increased by 5.1 percentage points while local resources decreased by 5.4 percentage points. This funding source “swap” is most evident in the High Share Ratio and Mid High Share Ratio LEAs where local per pupil support decreased by 5.9 percentage points and 8.1 percentage points respectively.
- Charter School and Career and Technical enrollments and expenditures have been increased and will continue to increase.
- 30%, nearly 40,000 students in Rhode Island attend school in LEAs that do not spend sufficient resources to cover core academic needs as defined by the state’s education funding formula.
- Students with the greatest academic and economic needs are concentrated in the High Share Ratio LEAs which consist of the least number of LEAs in any share ratio group.
- The High Share Ratio and Mid High Share Ratio LEAs provide the most services to students in the state and have the lowest per pupil expenditure allocation in the state.
- The combination of low per pupil expenditures and a high need student population cause High Share Ratio LEAs to spend markedly less in direct instruction, extracurricular activities, curriculum development, building maintenance, and spend inadequately on the additional student supports and supplemental services these students need.

The amount of funding required for student success is not defined in the report. However, the report does highlight that if an amount can be determined, it would not be the same throughout the state and would vary, likely considerably, among the peer groups used in this report.

Acknowledgements

The Rhode Island Department of Education would like to thank the staff who worked diligently to compile the data and information that served as the basis of this report. Thank you to:

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- Mario Carreño, Chief Operating Officer
- Kevin Rampenthal, Director of Statewide Efficiencies
- Juan Taveras, Sr. Finance Officer for Data & Systems Analysis

Also, a special thank you to Dr. Kenneth Wong, Ph.D., who provided support and feedback on this report.

Introduction

In 2004, the Rhode Island General Assembly passed a law creating an advisory council on school finances to strengthen the financial accountability of Local Education Agencies (LEAs). The charge for this group was to develop recommendations for a uniform accounting system and a standardized chart of accounts (UCOA) that would be used by all LEAs. The use of these systems by LEAs is mandated by state law. The system allows for school-to-school, LEA-to-LEA, and school-to-LEA revenue and expenditure comparisons. The information that follows both in the written report and through the available links to the data dashboards fulfills that purpose.

The UCOA system provides an enormous amount of expenditure and revenue data for comparative purposes. One of the challenges of preparing this report is deciding which data to include and the most useful comparisons to make with the data. The data used in this report is guided by RIGL 16-7.2-8 which lists criteria and priorities for the use of the UCOA information. Because this is the first report of this kind issued by RIDE, most data comparisons begin in 2011-2012, the first year of the current Education Aid funding formula.

Revenue comparisons during this period focus on changes and trends in local and state contributions further refined by using peer groups defined by similar state share ratios. The state share ratio calculation represents the share of expenditures funded by the state and takes into consideration both the community's ability to generate revenue for education and the concentration of pockets of need within communities (see [funding formula reference guide](#)).

Expenditure comparisons reviewed will be the percentage of expenditures for core costs as defined by the funding formula market basket of expenditures used in the determination of education aid, instruction, instructional support. The comparisons will also include a drill down into the components of the two latter categories, and operational expenditures such as transportation, building maintenance, and food services.

The data in this report is through June 30, 2021; the most recent audited data available at the time of the report was for Fiscal Year 2021. The audited data from the LEAs is typically available six months after the fiscal year closes, December 31st for all except two LEAs.

The data for the last quarter of Fiscal Year 2019-20 and the 2020-21 fiscal year includes operations during the COVID-19 pandemic, which included varying and nonstandard amounts of remote and on-site learning. The time during the pandemic shows expenditure spikes in technology expenses, mostly in federal funds, savings in transportation and substitute staff costs, and decreased enrollment which contributed to the increase in per-pupil costs.

In addition to the revenue and expenditure data comparisons highlighted in this report, an appendix of LEA Financial Profiles (LFP) for each LEA details a deep data dive into revenue and expenditure data, including COVID-19 Federal Assistance funds. The dashboards also include non-financial data such as the number of schools, graduation rates, assessment, and attendance data. This [link](#) provides access to the LFP and allows the user the opportunity to make comparisons of the data recorded in UCOA between LEAs throughout the state.

Public schools of choice¹ (charter and state schools) are not compared to traditional LEAs. Those schools are compared to each other using grade span as the peer group.

Expenditures

LEAs in Rhode Island spent approximately \$2.6 billion in 2020-21, an increase of 24% since the implementation of the education funding formula². Approximately 92% of the 2020-21 expenditures were incurred by traditional school districts with the remaining 8% spent by public schools of choice. Public schools of choice in 2020-21 spent \$207 million which is more than double the 2011-12 amount.

¹ This category also includes district charters Times2Academy and NEL/CPS Construction Career Academy.

² This is in current dollars. The percentage change after adjusting the 2011-12 expenditures to 2020-21 constant dollars was 7.5%

	School Year			
	2011-2012		2020-2021	
	# LEAs	\$	# LEAs	\$
Traditional School District	36	2,015M	36	2,419M
Public Schools of Choice	19	98M	26	207M
Grand Total	55	2,113M	62	2,627M

Figure 1: Total Expenditures by LEA Type

Note: Excluding Tuition to other Districts to avoid double counting

Statewide Per Pupil Expenditures (PPE)

From the formation of the current funding formula in 2011 through 2019 (the last full school year before the pandemic started), the statewide per pupil expenditures (PPE) for all state, local, federal funds (excluding debt and capital projects) increased by approximately 2.5% per year. Statewide student average daily membership (ADM) increased by 1.7% over the same timeframe. If the timeframe included 2021-2022, statewide enrollments would have declined 3% over this period. ADM is a full-time equivalent measure based upon days enrolled in an LEA. Analyzing PPE rather than raw dollar amounts allows for comparisons between states, groups of districts, or individual districts.

The PPE flattened in 2019-20 at the onset of the pandemic due to school building closures and remote learning. Between 2019-20 and 2020-21, the PPE expenditures increased by 9.1% primarily due to the influx of COVID-19 Federal Assistance Funds and a decrease in the number of students enrolled.

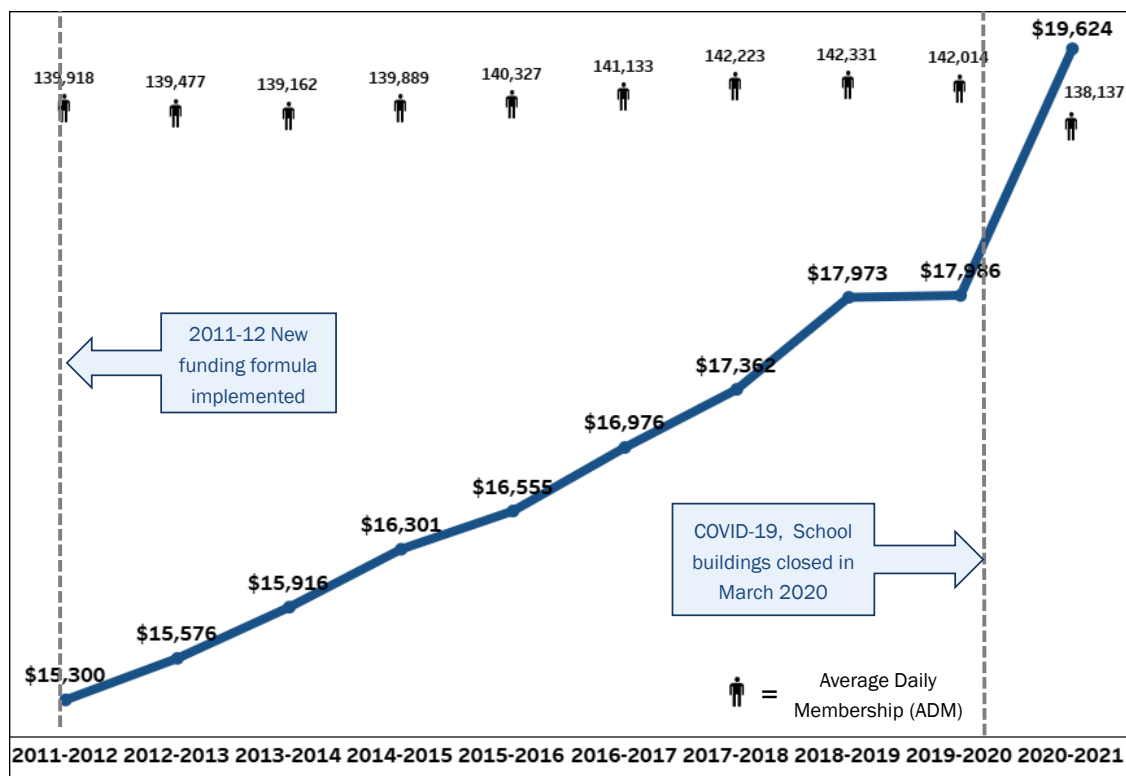


Figure 2: Historical Expenditures per Pupil and Average Daily Membership (All LEAs)

Characteristics of individual LEAs in Rhode Island vary widely and the State totals conceal differences between LEAs in revenues and expenditures. For example, LEAs differ in terms of their type (i.e. Traditional LEAs, State Schools, Charter Schools), size (measured in enrollment), urbanicity (urban, urban ring, suburban), and student demographics (i.e., percentage free and reduced lunch students, percentage multilingual learners, percentage differently-abled students).

LEAs can be grouped by any of the characteristics described above depending on the purpose of the analysis. For this report, the LEAs are grouped by the state share ratio calculation. Accordingly, traditional LEAs in Rhode Island are grouped as follows: Low Share Ratio, Mid Low Share Ratio, Mid High Share Ratio, and High Share Ratio. Analyses of individual LEAs are included in the LEA Financial Profiles dashboards.

The map below shows the geographic location of the LEAs by share group ratio. The high share ratio LEAs are located in the urban areas, while the mid high share ratio LEAs are generally located in the urban ring areas. The LEAs in the suburbs are generally either part of the mid low share ratio or low share ratio groups.

High Share Ratio	Central Falls Pawtucket Providence Woonsocket
Mid High Share Ratio	Burrillville Coventry Cranston East Providence Johnston Newport North Providence West Warwick
Mid Low Share Ratio	Bristol Warren Chariho Cumberland Exeter-West Greenwich Foster Foster-Glocester Glocester Lincoln Middletown North Kingstown North Smithfield Smithfield Tiverton Warwick Westerly
Low Share Ratio	Barrington East Greenwich Jamestown Little Compton Narragansett New Shoreham Portsmouth Scituate South Kingstown

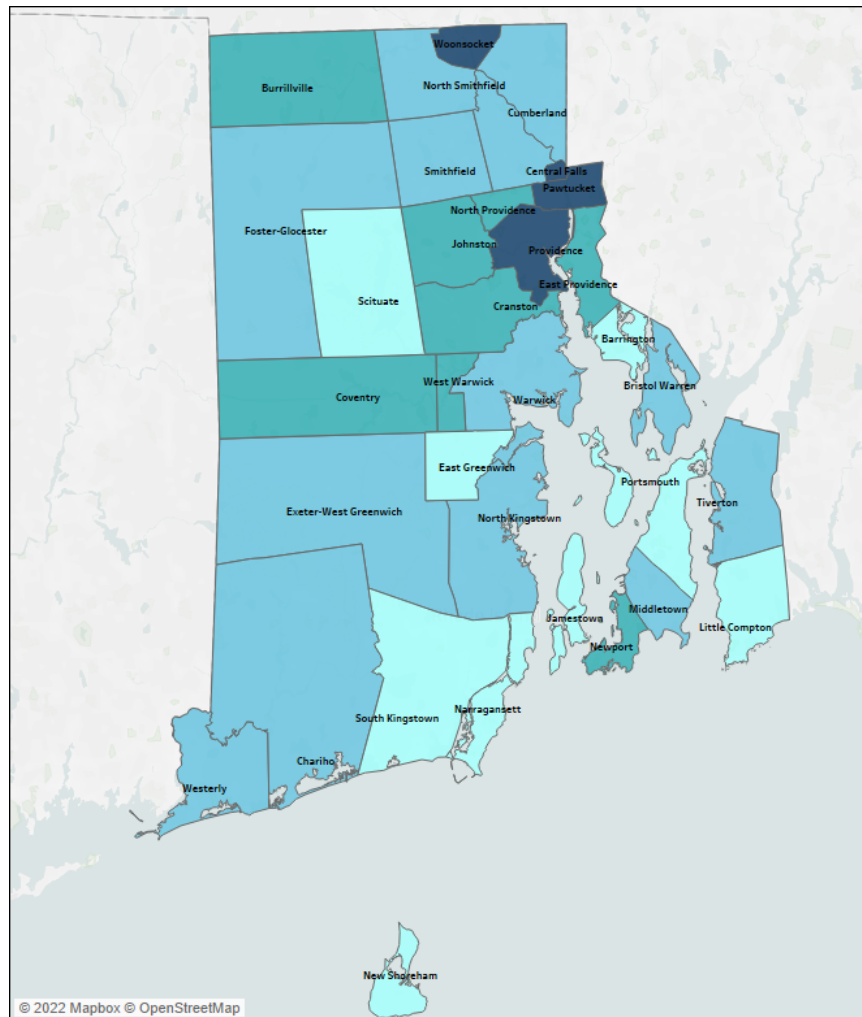


Figure 3: Map of LEAs by Share Ratio Group

Presenting the LEAs by state share ratio and per-pupil spending shows —with an occasional exception— that the highest state share ratio LEAs (actual percentage shown atop the bar) spend less per pupil (as represented by \$) than the rest of the state while the lowest state share ratio LEAs spend more per pupil than the rest of the state. The mid-range state share ratio LEAs PPE hovers around the state average of approximately \$21,000.

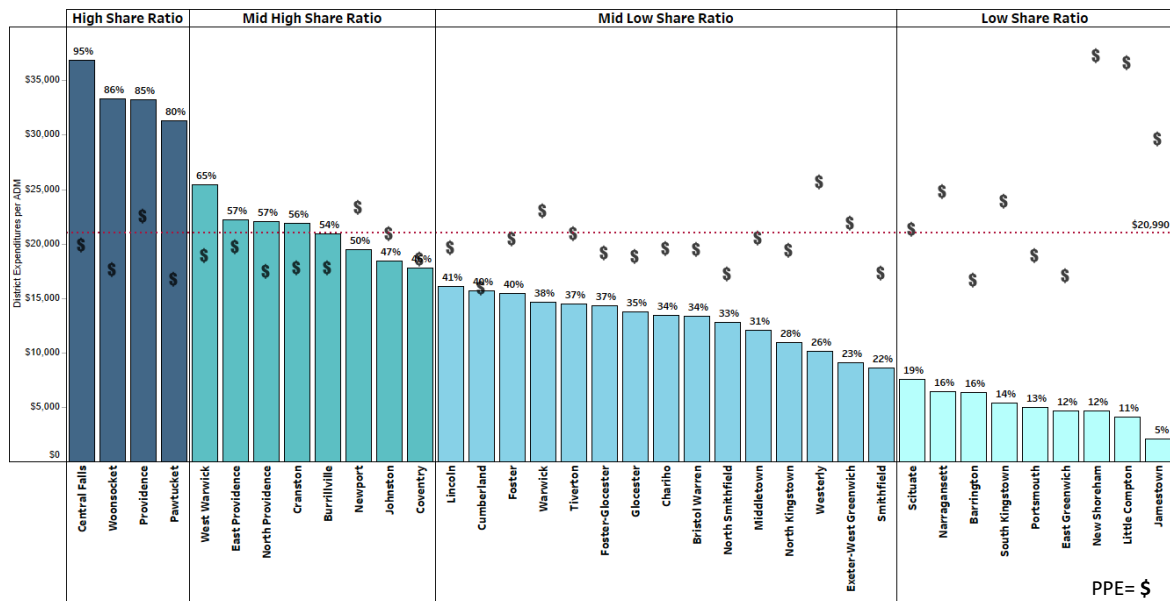


Figure 4: Traditional Districts by Share Ratio Group (2020-21)

Students in Rhode Island are not evenly distributed among these four share ratio groups. The table below shows the expenditures, ADM, and PPE by share group ratio. COVID-19 Federal assistance funds are excluded from this table and our subsequent analyses (unless otherwise noted) because they represent an extraordinary source of funds that LEAs should not expect to keep receiving in the future. High share ratio LEAs represent approximately 31% of the ADM and 30% of the total expenditures. Mid low share ratio LEAs represent approximately 31% of the enrollment and 32% of the total expenditures.

	\$	% Total	ADM	% ADM	PPE
High Share Ratio	\$734,101,159	30.4%	38,721	30.8%	\$18,959
Mid High Share Ratio	\$616,297,047	25.5%	33,447	26.6%	\$18,426
Mid Low Share Ratio	\$782,463,007	32.4%	39,550	31.4%	\$19,784
Low Share Ratio	\$285,337,939	11.8%	14,103	11.2%	\$20,233

Figure 5: Expenditures and Enrollment Distribution by Share Ratio Group (2020-21)

Note: Excluding COVID 19 Federal Assistance Funds

The graph below shows the historical per pupil expenditures of traditional LEAs by the share ratio groups excluding the COVID-19 Federal Assistance Funds (with darker lines representing a higher share ratio). Note that the four share ratio groups follow similar patterns of PPE over time. That is, a steady increase until impacted by COVID-19 in 2019-20 and 2020-21. While the trend is similar, the graph further shows how PPE in LEAs with lower share ratios is higher. LEAs in low share ratio communities spend approximately \$1,000 more per student than LEAs in high share ratio communities and approximately \$2,000 more per student than LEAs in mid high share ratio communities.

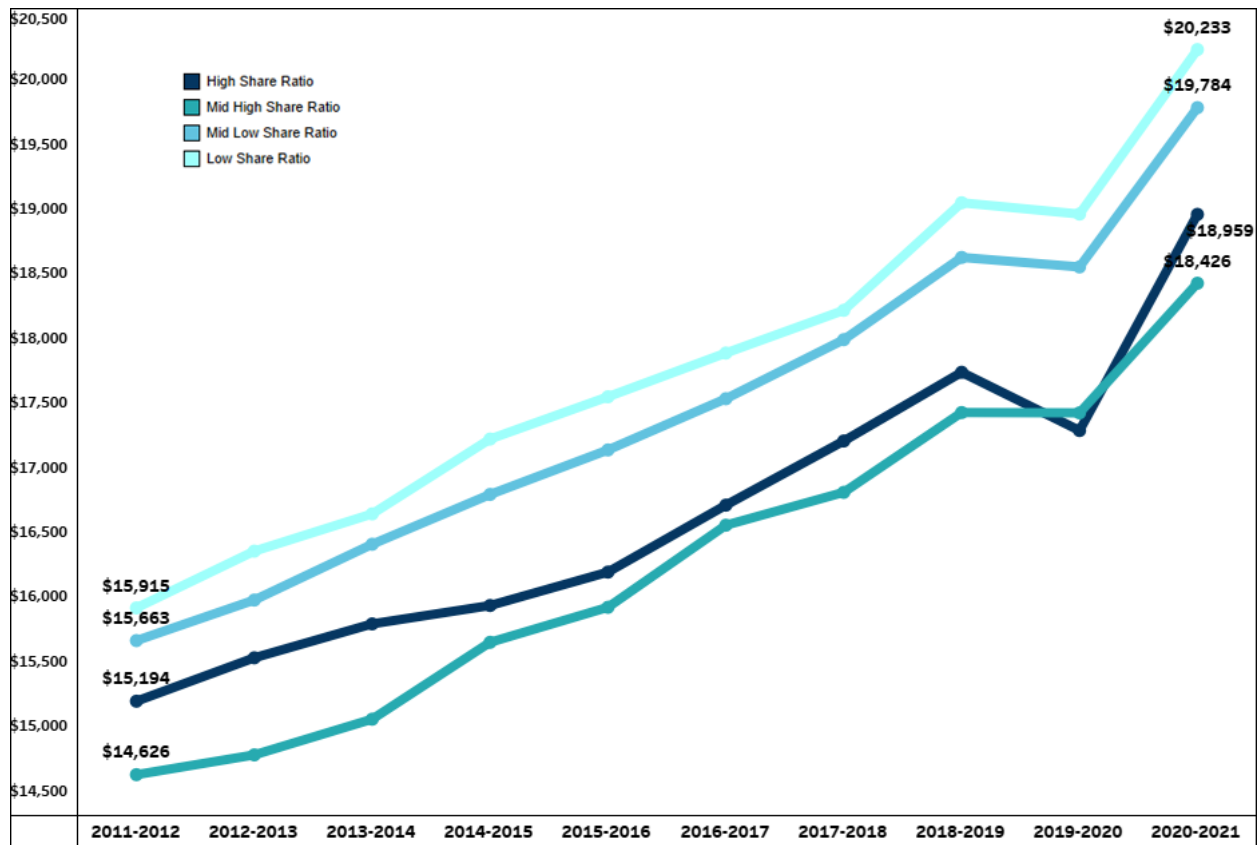


Figure 6: Historical Expenditures per Pupil by Share Ratio Group (excluding COVID-19 Federal Assistance Funds)

Note: Excluding COVID 19 Federal Assistance Funds

The bar graph below displays the 2020-21 PPE of each LEA and highlights the share of the expenditures that were funded with COVID 19 Federal Assistance Funds. The range of total PPE is over \$20,000 with New Shoreham and Little Compton spending approximately \$37,000 per pupil and Pawtucket, Barrington, and Cumberland spending less than \$17,000 per pupil. The graph also displays the ADM of each LEA (represented by †). Note that some of the LEAs spending more per pupil are also the smallest districts in the State.

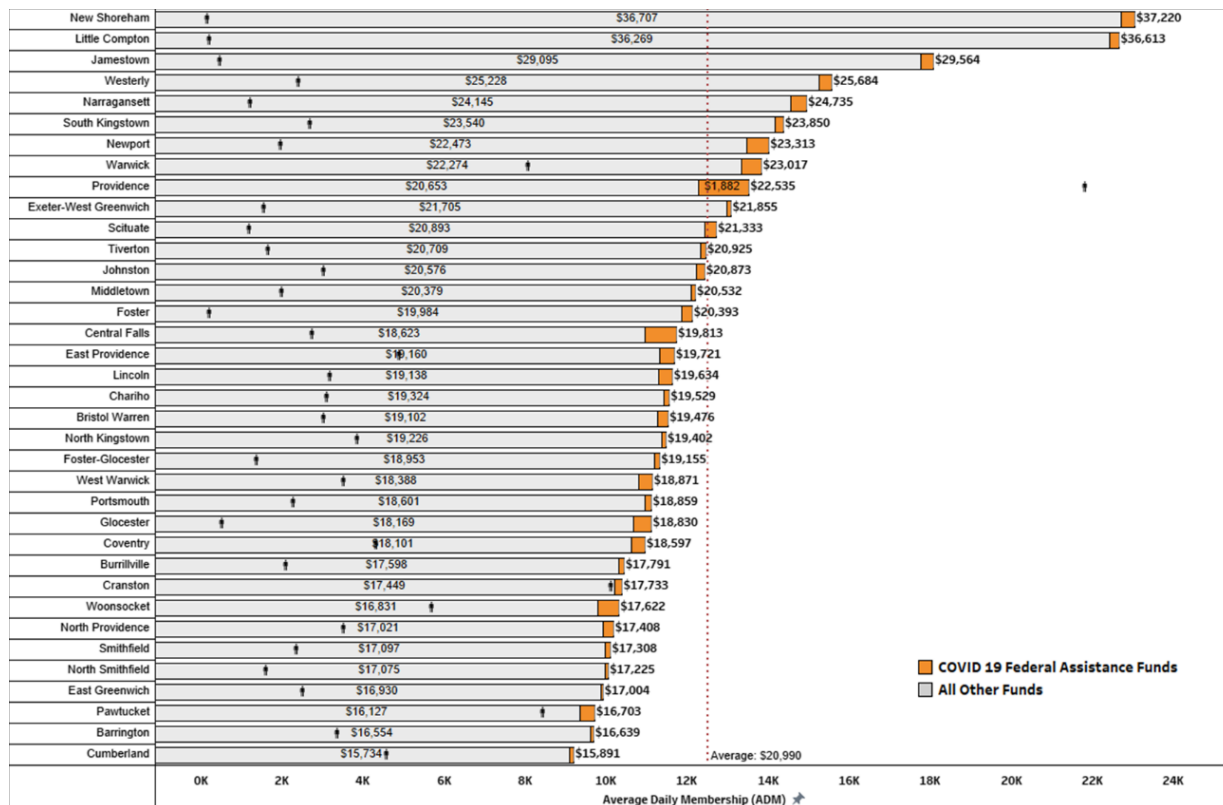


Figure 7: Share of PPE Funded by Covid-19 Federal Assistance Funds by LEA (2020-21)

Revenues

Traditional LEAs in Rhode Island received approximately \$2.6 billion in revenues in 2020-21 from all sources which translates to over \$20,000 per pupil. Local tax revenue supports most education expenditures in the State of Rhode Island followed by revenues from state sources, and revenues from federal sources. In 2020-21, LEAs in the state received \$10,567 per pupil from local taxes, \$7,214 from state sources, and \$2,520 from the federal government and other sources of revenue. The percentage of local taxes and state sources per pupil support for education was 57.4% and 30.4% respectively at the onset of the current funding formula. By 2020-21 local tax support had dropped to 52.1% and state support had increased to 35.5%. This represents a 5.4 percentage point drop in local tax revenues and a 5.1 percentage point increase in state revenues during a period of 9 years.

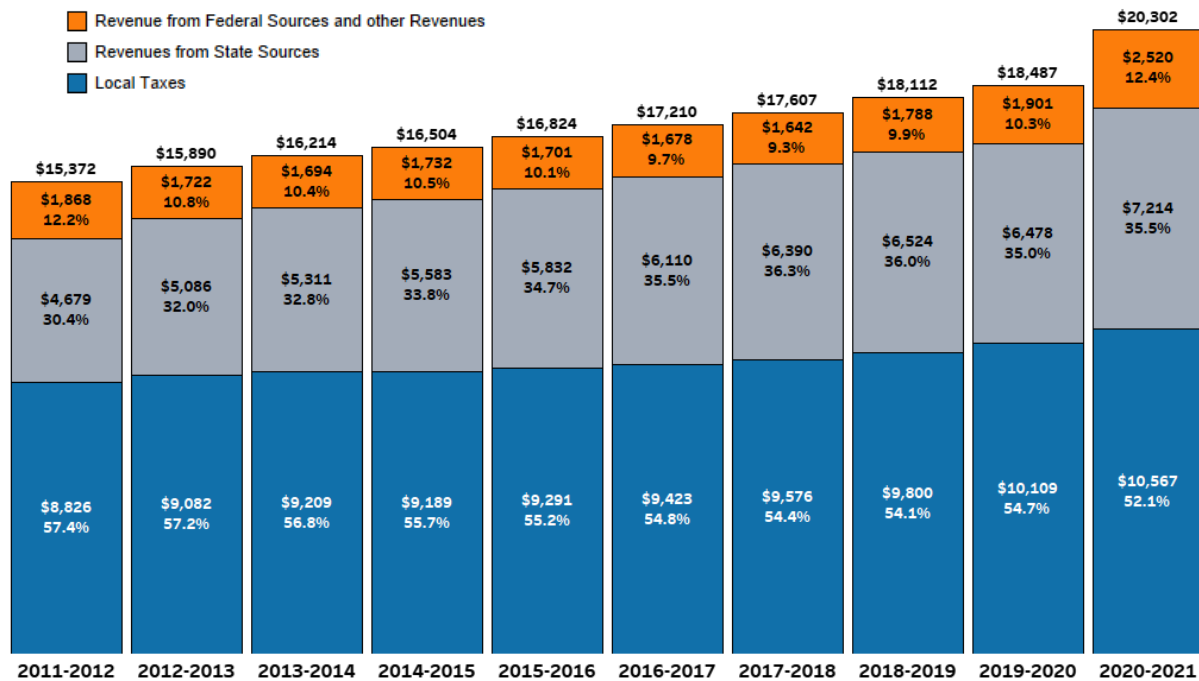


Figure 8: Historical Revenues by Source (Traditional School Districts)

Note: Excluding Capital and Debt Service Funds

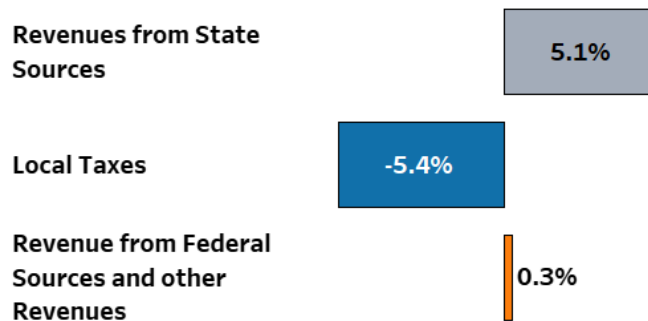


Figure 9: 9-Year Revenue Composition Percentage Point Change

This change in the composition of the revenue support of traditional LEAs in Rhode Island is explained by the difference between the rate of growth of the state revenues and local tax revenues. The table below displays the cumulative growth of the different sources of revenue from 2011-12. Note that while the cumulative percentage increase in state revenues was 45.2%, the local taxes revenue increased by 12.7% in the same period, a 32.5 percentage point difference. The 2020-21 sharp increase in the revenues from federal sources and other revenues is mostly explained by the influx of Federal COVID assistance funds.

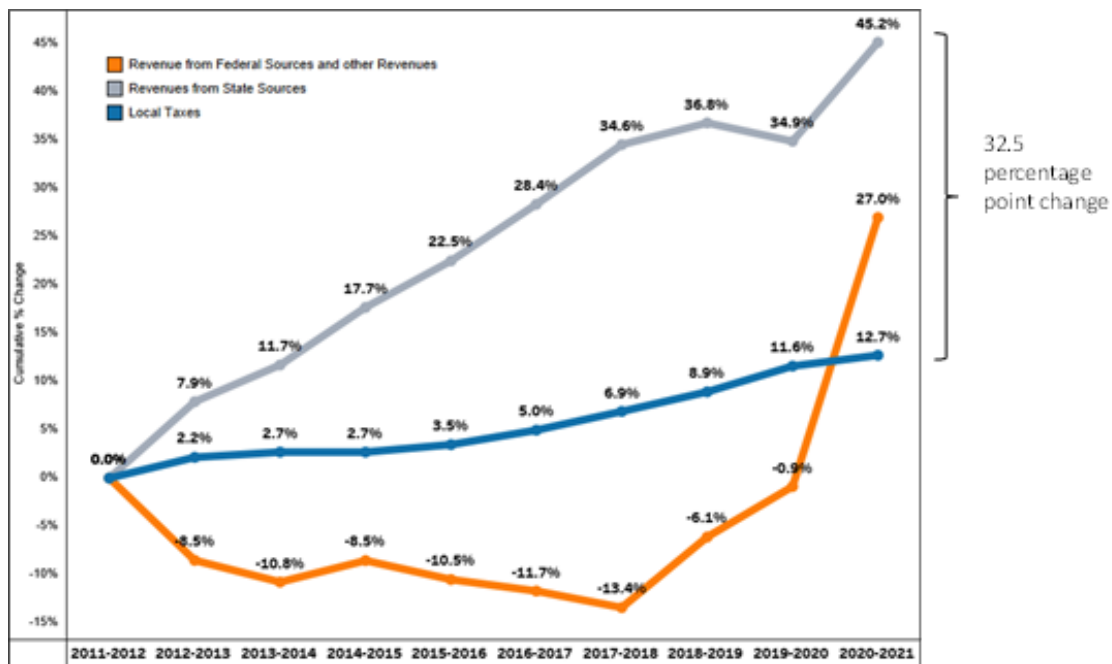


Figure 10: Cumulative Percentage Change by Source (Traditional School LEAs)

The tables below show the revenue composition and percentage point change by share ratio groups. Note that there are wide differences in revenue composition and percentage point change by share ratio group. The state’s revenue proportion of total revenues is directly associated with the share ratio; LEAs with higher share ratios by design receive a higher share of their revenues from the state. For example, in 2020-21 low share ratio LEAs received \$1,733 per pupil (8.3% of their revenues) from state sources while high share ratio LEAs received \$12,420 (59.2% of their revenues) from state sources.

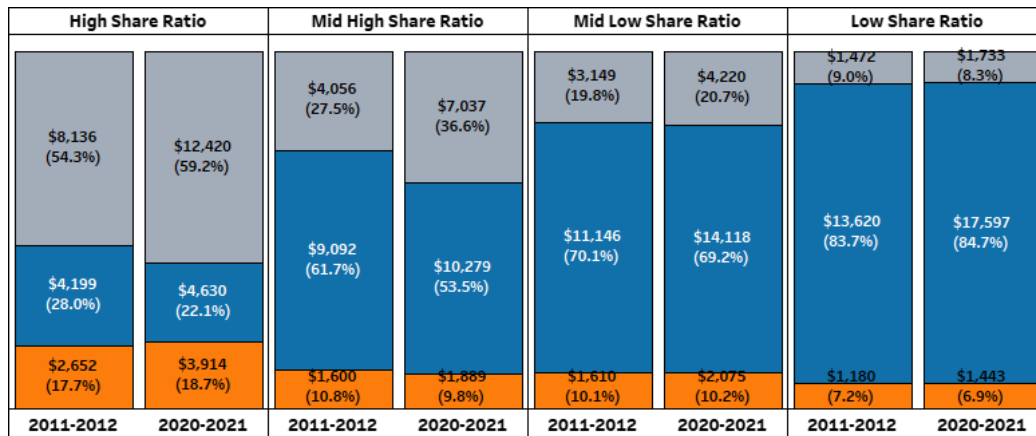


Figure 11: Revenue Source Composition by Share Ratio

As demonstrated by the previous revenue graphs, since the inception of the funding formula, there has been a migration in the share of total revenues from local to state-funded support for education in Rhode Island in all peer groups except the low share ratio group. The mid-high share ratio group had the largest percentage point local to-state funding shift.

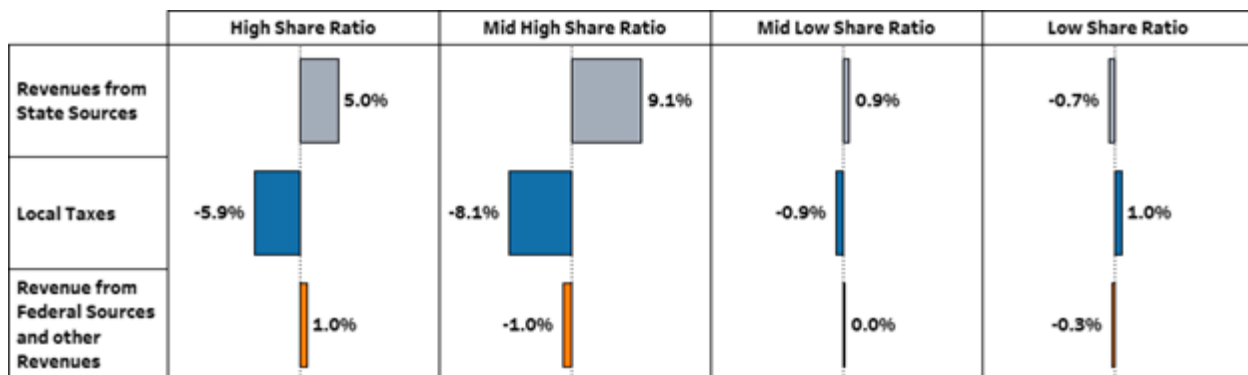


Figure 12: 9-Year Revenue Composition Percentage Point Change by Share Ratio

Core Instructional Expenditures

The market basket of expenditures used as a component in the education funding formula is sometimes referred to as core expenditures. The table below categorizes the UCOA expenditure descriptions into “Core” and “Non Core” Expenditures.

Core Instructional	Non Core
111-Instructional Teachers 112-Substitutes 113-Instructional Paraprofessionals 121-Pupil-Use Technology and Software 122-Instructional Materials, Trips, and Supplies 211-Guidance and Counseling 212-Library and Media 213-Extracurricular 214-Student Services - Instruction Related 215-Academic Interventions 216-Student Health Services - Non Instructional 221-Curriculum Development 222-In-Service, Staff Development, and Support 223-Sabbaticals 231-Program Management 232-Therapists, Psychologists, Evaluators, Personal Attendants and Social Workers 241-Academic Student Assessment 331-Data Processing 332-Business Operations 511-Principals and Assistant Principals 512-School Office 521-Deputies, Senior Administrators, Researchers, and Program Evaluators 531-Superintendent and School Board 532-Legal	311-Transportation 312-Food Service 313-Safety 321-Building Upkeep, Utilities, and Maintenance 411-Budgeted Contingencies 431-Public, Parochial, Private, and Charter School Pass-Throughs 432-Retiree Benefits and Other 433-Enterprise and Community Service Operations 441-Claims and Settlements 991-Reserved for Budget

Core and Non-Core Classification of Functions

In general terms, the amount of state education aid received by an LEA should pay for the core expenses up to the state share ratio, for example an LEA with a 65% share ratio should receive aid to cover 65% of the core expenses with the remaining 35% of the core expenses plus all other expenses covered by local tax revenue.

The graph below displays the percentage of the core instructional amount covered by LEAs in 2020-21. Note that four LEAs (11%), accounting for approximately 30% of the students, do not cover the core instructional expenditures for their students. These four LEAs: Central Falls, Pawtucket, Providence, and Woonsocket are all part of the high state share ratio group.

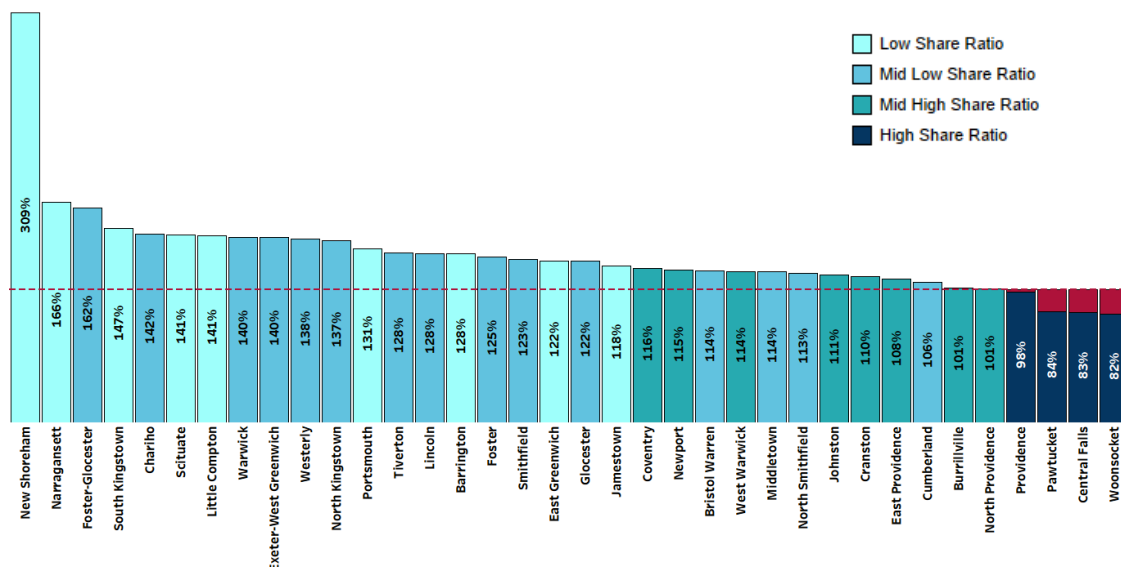


Figure 13: Percent of Core Instructional Funding Covered (2020-21)

Note: All Federal Funds excluded from these calculations

The table below shows the details of the calculation for these four LEAs. To meet the core instructional expenditures, these LEAs would have to increase their core instructional expenditures from a high of \$18.7 million to a low of \$5.7 million to meet the core funding amount³. LEAs can follow different paths to ensure core expenditures are fully funded. This may include additional municipal funding dedicated to core expenditures and shifts in funding priorities from non-core to core initiatives.

LEA Name	Expected Core Expenditures (Total Foundation)	Actual Core Expenditures	Difference Actual - Expected
Central Falls	\$40,258,488	\$33,549,759	(\$6,708,729)
Pawtucket	\$114,405,946	\$95,747,138	(\$18,658,808)
Providence	\$314,448,814	\$308,696,947	(\$5,751,867)
Woonsocket	\$80,189,118	\$65,495,262	(\$14,693,856)

Figure 14: Districts not meeting the Core Instructional Funding (2020-21)

³ This corresponds to the Total Foundation funding which includes the Core Instruction Funding and the Student Success Factor Funding the <https://www.ride.ri.gov/Portals/0/Uploads/Documents/Funding-and-Finance-Wise-Investments/Funding-Sources/State-Education-Aid-Funding-Formula/FY-21-Formula-calcs-updated-4-16-20.pdf?ver=2020-04-17-130023-337>

Expenditures by Function

A function is a group of related activities aimed at accomplishing a major service for which the LEA is responsible. The graphs below show the pattern of LEA expenditures by functional categories and the expenditure allocation changes over the last nine years. In 2020-21, LEAs spent approximately \$10,000 per student on instruction which accounts for 53.1% of total expenditures. The instructional spending percentage represents the share of the financial resources that LEAs allocate to instruction versus all other functional areas

The LEA expenditures by functional categories in 2020-21 look very similar to the 2011-12 expenditures. The percentage allocated to instruction has decreased 1.1 percentage points since 2011-12. The allocation for both non-operating commitments and instructional support functions increased by 0.9% percentage points in the same period. Non-operating commitments include categories such as out-of-district tuition and transportation and retiree benefits while instructional support includes a wide range of student support services such as therapy, social work, health, counseling, and library among others.

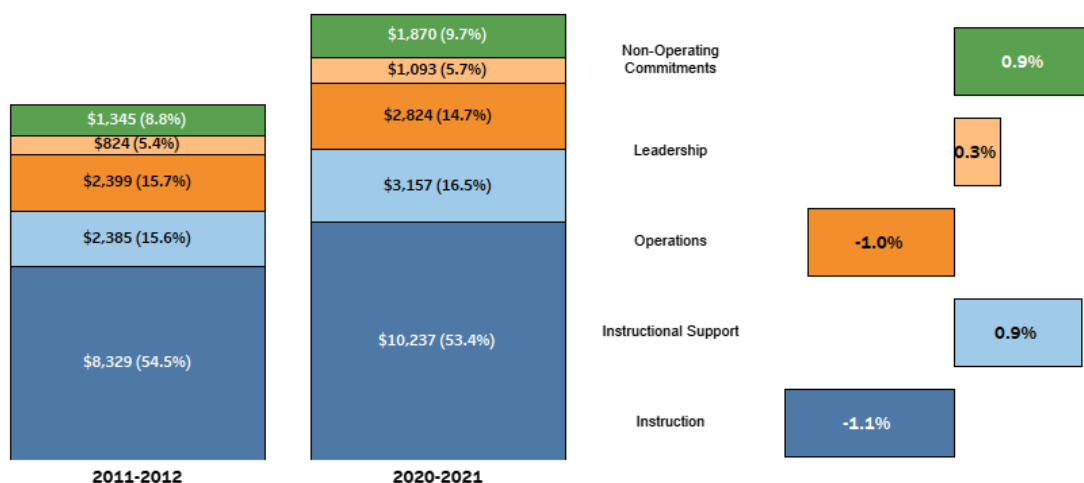


Figure 15: Per Pupil Expenditures by Function and Percentage Point Change

The graph below displays the per-pupil expenditures by function for the four share ratio groups. Notice how the resource allocation varies considerably between the different share ratio groups, particularly for the instruction and non-operating commitments categories. High share ratio LEAs spent approximately \$9,000 per pupil on instruction (48.9% of total) while low share ratio LEAs spent approximately \$11,000 per pupil on instruction (54.2% of total), a difference of approximately \$2,000 per pupil spending.

Another noteworthy difference is the expenditures in the non-operating commitments category which represent approximately 12.4% of the total expenditures of high share ratio LEAs and 8.1% of the total expenditures of the low share ratio LEAs. This difference is due to the greater proportion of students from high share ratio LEAs attending public schools of choice.

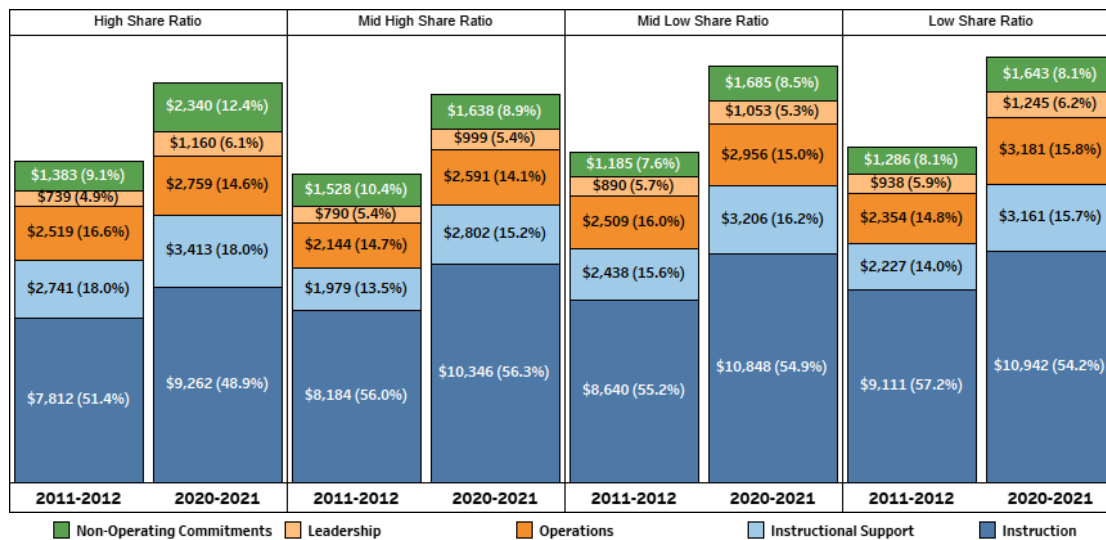


Figure 16: Per Pupil Expenditures by Share Ratio Group and Function

The percentage point increase of the non-operating commitments in the high share ratio LEAs was 3.3% between 2011-12 and 2020-21 which is due to charter school expansion.

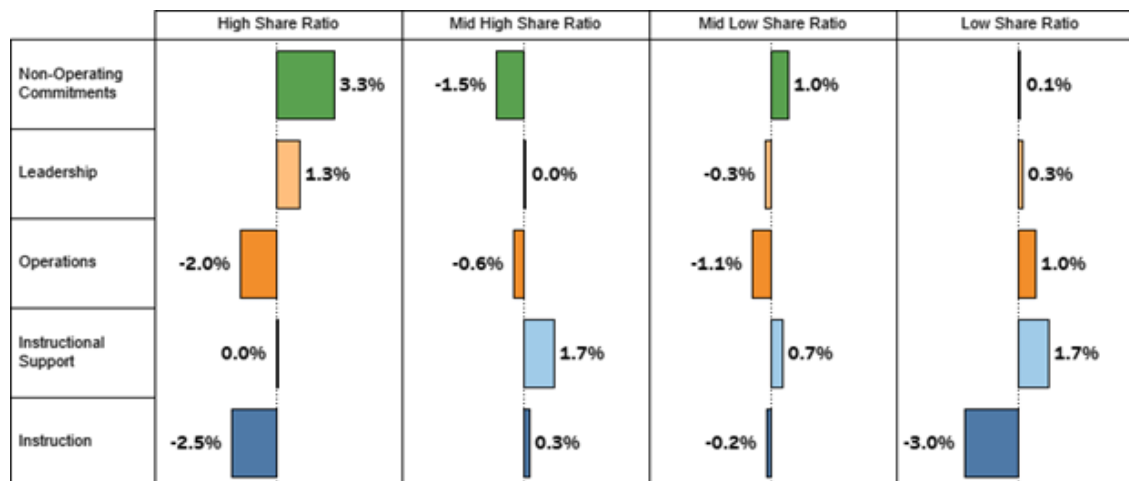


Figure 17: 9-Year Percentage Point Share by Share Ratio Group

Instruction Expenditures

The graph below shows the trend of per pupil expenditures by share ratio group. Lower share ratio LEAs spend more than the higher share ratio LEAs on instruction. During this period, the instruction PPE in mid high and mid low share ratio LEAs increased 26.4% and 25.6% respectively while the instruction PPE in the high share ratio LEAs increased by 18.6%.

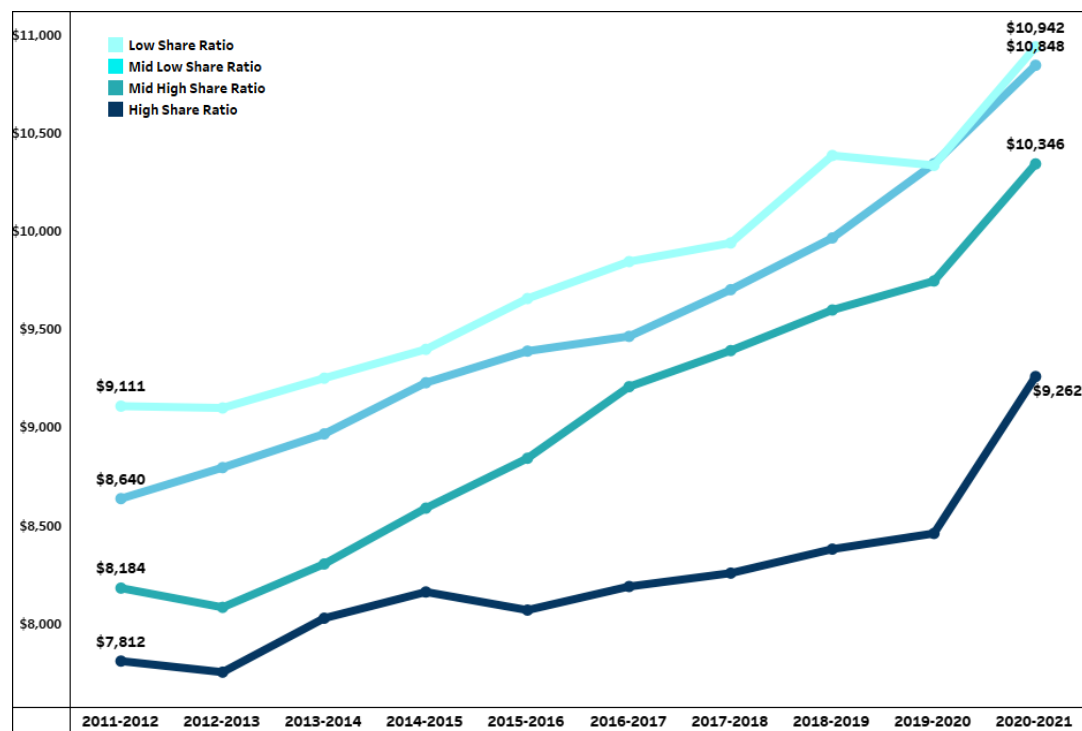


Figure 18: Historical Per Pupil Expenditures on Instruction by Share Ratio Group (2020-21)

The table below displays the PPE of the different categories grouped under the instruction function by share ratio group. The instructional teacher category accounts for most of the difference in instructional spending between the high share ratio LEAs and other LEAs. High share ratio LEAs spent \$7,872 per pupil on instructional teachers which is at least 16% less than every other share ratio group.

	High Share Ratio		Mid High Share Ratio		Mid Low Share Ratio		Low Share Ratio	
	PPE	%	PPE	%	PPE	%	PPE	%
Instructional Teachers	\$7,872	41.5%	\$9,158	49.7%	\$9,532	48.2%	\$9,340	46.2%
Instructional Paraprofessionals	\$648	3.4%	\$651	3.5%	\$646	3.3%	\$868	4.3%
Instructional Materials, Trips, and Supplies	\$145	0.8%	\$161	0.9%	\$212	1.1%	\$300	1.5%
Pupil-Use Technology and Software	\$310	1.6%	\$162	0.9%	\$267	1.3%	\$228	1.1%
Substitutes	\$287	1.5%	\$214	1.2%	\$191	1.0%	\$205	1.0%
Total Instruction PPE	\$9,262	48.9%	\$10,346	56.1%	\$10,848	54.8%	\$10,942	54.1%
Total PPE	\$18,959	100.0%	\$18,426	100.0%	\$19,784	100.0%	\$20,233	100.0%

Figure 19: Instruction PPE by Share Ratio Group (2020-21)

Instructional Support Expenditures

Per pupil expenditures on therapists, psychologists, evaluators, personal attendants, and social workers are the highest instructional support expenditures for all the state share ratio groups (approximately \$1,000). With the exception of extracurricular and curriculum development investments which are lower in LEA groups with higher share ratio, per pupil expenditures are similar for all the instructional support categories across all share ratio group categories.

	High Share Ratio		Mid High Share Ratio		Mid Low Share Ratio		Low Share Ratio	
	PPE	%	PPE	%	PPE	%	PPE	%
Therapists, Psychologists, Evaluators, Personal Attendants and Social Workers	\$1,198	6.3%	\$1,172	6.4%	\$1,301	6.6%	\$989	4.9%
In-Service, Staff Development, and Support	\$657	3.5%	\$175	0.9%	\$297	1.5%	\$428	2.1%
Guidance and Counseling	\$379	2.0%	\$325	1.8%	\$363	1.8%	\$371	1.8%
Student Health Services - Non Instructional	\$217	1.1%	\$359	1.9%	\$254	1.3%	\$313	1.5%
Program Management	\$288	1.5%	\$304	1.6%	\$275	1.4%	\$283	1.4%
Extracurricular	\$83	0.4%	\$108	0.6%	\$168	0.8%	\$252	1.2%
Library and Media	\$173	0.9%	\$144	0.8%	\$201	1.0%	\$245	1.2%
Curriculum Development	\$64	0.3%	\$72	0.4%	\$205	1.0%	\$163	0.8%
Student Services - Instruction Related	\$242	1.3%	\$92	0.5%	\$110	0.6%	\$77	0.4%
Academic Interventions	\$32	0.2%	\$36	0.2%	\$16	0.1%	\$20	0.1%
Academic Student Assessment	\$79	0.4%	\$16	0.1%	\$17	0.1%	\$19	0.1%
Total Instructional Support PPE	\$3,413	18.0%	\$2,802	15.2%	\$3,206	16.2%	\$3,161	15.6%
Total PPE	\$18,959	100.0%	\$18,426	100.0%	\$19,784	100.0%	\$20,233	100.0%

Figure 20: Instructional Support PPE by Share Ratio Group (2020-21)

Leadership Expenditures

While the total PPE in leadership does not vary considerably between the different share ratio groups, there are noteworthy differences in some of the categories. For example, the PPE for the superintendent and the school board is lower for higher share ratio LEAs because LEAs with higher share ratios are generally larger LEAs with more schools and can distribute the cost of their superintendent and board among more students.

Also noteworthy are the expenditures in deputies, senior administrators, researchers, and program evaluators in high share ratio groups, which are more than three times the PPE in the same leadership category for the other three share ratio groups. The 1.3 percentage points increase in leadership between 2011-12 and 2020-21 in high share ratios previously referenced is mainly explained by a sharp increase in expenditures in this category.

	High Share Ratio		Mid High Share Ratio		Mid Low Share Ratio		Low Share Ratio	
	PPE	%	PPE	%	PPE	%	PPE	%
Principals and Assistant Principals	\$594	3.1%	\$544	3.0%	\$562	2.8%	\$596	2.9%
School Office	\$269	1.4%	\$261	1.4%	\$263	1.3%	\$362	1.8%
Superintendent and School Board	\$60	0.3%	\$110	0.6%	\$136	0.7%	\$214	1.1%
Legal	\$36	0.2%	\$21	0.1%	\$39	0.2%	\$42	0.2%
Deputies, Senior Administrators, Researchers, and Program Evaluators	\$201	1.1%	\$64	0.3%	\$54	0.3%	\$31	0.2%
Total Leadership PPE	\$1,160	6.1%	\$999	5.4%	\$1,053	5.3%	\$1,245	6.2%
Total PPE	\$18,959	100.0%	\$18,426	100.0%	\$19,784	100.0%	\$20,233	100.0%

Figure 21: Leadership PPE by Share Ratio Group (2020-21)

Non-Operating Commitments Expenditures

As previously referenced, the higher per pupil expenditures of high share ratio LEAs on non-operating commitments reflect the tuition payments that these LEAs make to public schools of choice. In 2020-21 high share ratio LEAs spent \$602 on tuition to charter schools while low, mid low, and mid high share ratio LEAs spent \$164, \$319, and \$207 respectively. Retiree benefits and other per pupil expenditures are higher for high share and mid high share ratio LEAs. This category includes post-employment benefits paid out of current operating funds such as health insurance, severance, early retirement, and payout of unused sick and vacation days.

	High Share Ratio		Mid High Share Ratio		Mid Low Share Ratio		Low Share Ratio	
	PPE	%	PPE	%	PPE	%	PPE	%
Out of District tuition and transportation	\$2,078	11.0%	\$1,394	7.6%	\$1,485	7.5%	\$1,466	7.2%
Retiree Benefits and Other	\$256	1.3%	\$232	1.3%	\$168	0.8%	\$162	0.8%
Enterprise and Community Service Operations	\$0	0.0%	\$12	0.1%	\$24	0.1%	\$9	0.0%
Claims and Settlements	\$6	0.0%	\$0	0.0%	\$8	0.0%	\$7	0.0%
Budgeted Contingencies					\$1	0.0%		
Total Non Operating Commitments PPE	\$2,340	12.3%	\$1,638	8.9%	\$1,685	8.5%	\$1,643	8.1%
Total PPE	\$18,959	100.0%	\$18,426	100.0%	\$19,784	100.0%	\$20,233	100.0%

Figure 22: Non-Operating Commitments PPE by Share Ratio Group (2020-21)

Operations Expenditures

The operations function was the expenditure category most significantly impacted by COVID-19. School building closures due to the pandemic resulted in lower spending on categories such as transportation, food service, building upkeep, utilities, and maintenance because they consist mostly of non-personnel expenditures incurred when students are present in the school buildings. The graph below shows how the PPE expenditures decreased considerably in 2020-21 in all the share ratio groups.

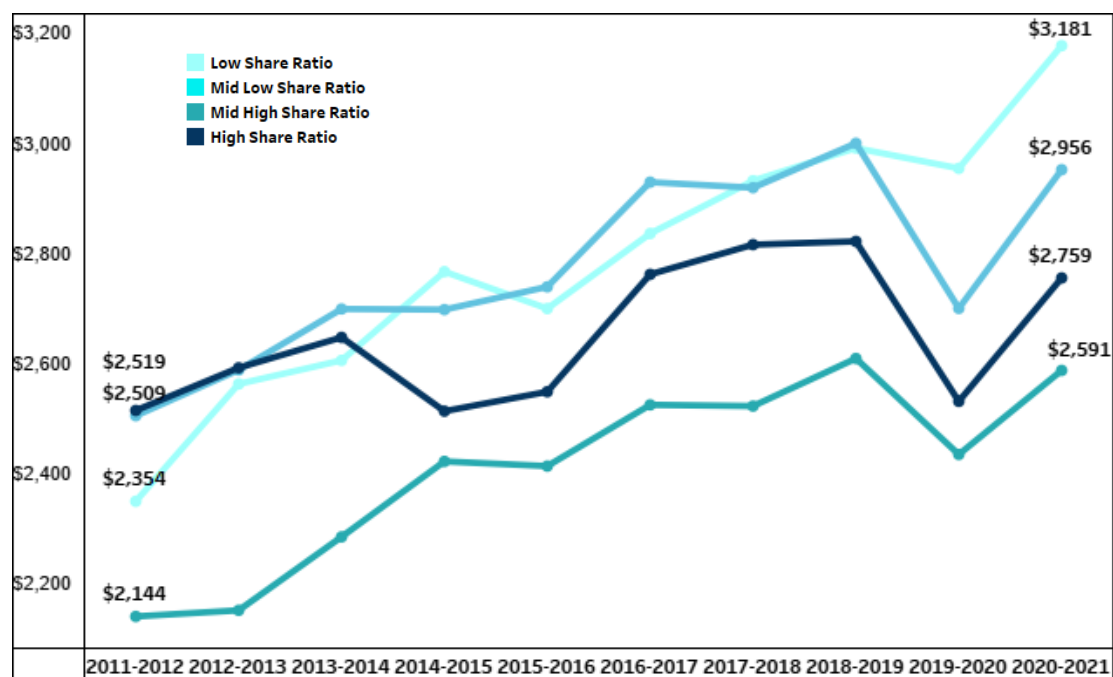


Figure 23 Historical Per Pupil Expenditures on Operations by State Share Ratio Group (2020-21)

A key takeaway from the operations table below is the difference in spending on building upkeep, utilities, and maintenance between the high share ratio group and the rest of the state. The high share ratio group spent as much as 50% less per pupil than the other share ratio groups. The higher share ratio LEAs typically have the lowest PPE allocation and the greatest student need.

Food services are also a notable expenditure in this group with the high share ratio group once again being an outlier. This is due to spending more than double per pupil on this operational area than all the other share ratio groups. It is important to note that food programs in the high share ratio LEAs are mostly, and in some cases completely, funded by Federal Funds generated by the program itself and are often hub sites for citywide programs beyond the school day.

	High Share Ratio		Mid High Share Ratio		Mid Low Share Ratio		Low Share Ratio	
	PPE	%	PPE	%	PPE	%	PPE	%
Building Upkeep, Utilities, and Maintenance	\$1,081	5.7%	\$1,362	7.4%	\$1,461	7.4%	\$1,557	7.7%
Transportation	\$528	2.8%	\$570	3.1%	\$716	3.6%	\$749	3.7%
Business Operations	\$347	1.8%	\$264	1.4%	\$309	1.6%	\$422	2.1%
Food Service	\$617	3.3%	\$254	1.4%	\$253	1.3%	\$231	1.1%
Data Processing	\$89	0.5%	\$103	0.6%	\$161	0.8%	\$172	0.9%
Safety	\$97	0.5%	\$38	0.2%	\$56	0.3%	\$50	0.2%
Total Operations PPE	\$2,759	14.6%	\$2,591	14.1%	\$2,956	14.9%	\$3,181	15.7%
Total PPE	\$18,959	100.0%	\$18,426	100.0%	\$19,784	100.0%	\$20,233	100.0%

Figure 24: Operations PPE by Share Ratio Group (2020-21)

Expenditures by Program

In addition to reporting expenditures by function, LEAs are required to report expenditures by program, which is defined as a plan of activities and procedures designed to accomplish a predetermined and broad set of objectives. In 2020-21 LEAs in Rhode Island spent approximately \$13,000 on regular education programs which accounts for 66.8% of total expenditures. The next major category of program spending is special education which represents 23.4% or approximately \$4,500 per pupil expenditures. The graph below shows the PPE by program in 2011-12 and 2020-21 and highlights the percentage point change of the different program categories during this period. Expenditures on regular education programs have decreased by 2.2 percentage points while bilingual/ESL education and expenditures on Career and Technical Education (CTE) have increased by 1.5 and 1.4 percentage points, respectively.

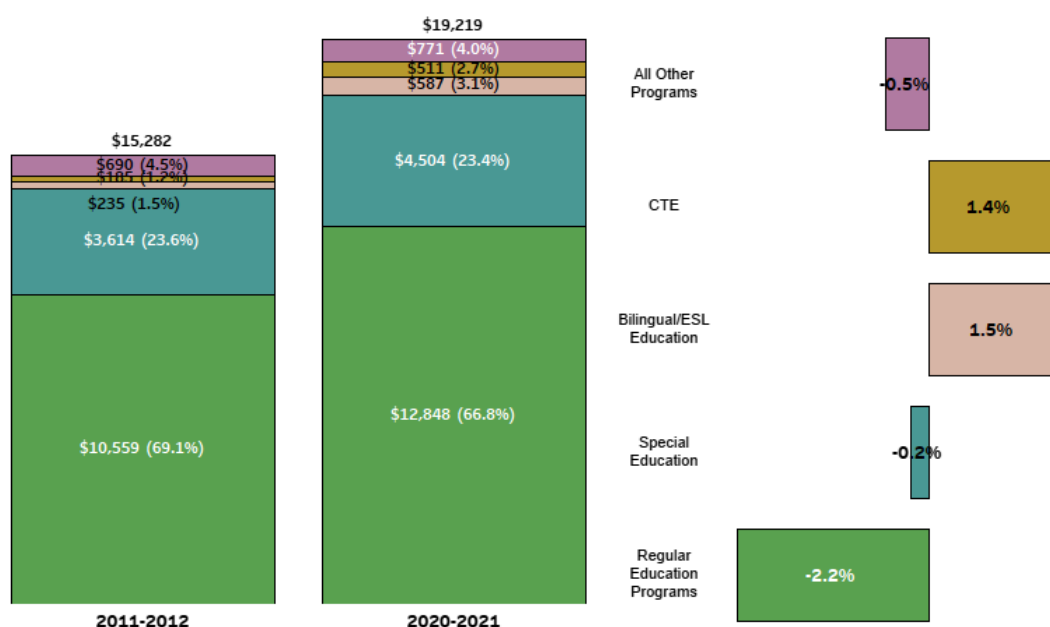


Figure 25: Per Pupil Expenditures by Program and Percentage Point Change

Expenditures in program categories such as special education and bilingual/ESL education are highly dependent on student characteristics: districts with more multilingual and differently-abled students spend more on bilingual/ESL education and special education programs. The table below shows the proportion of multilingual learners and differently-abled students

enrolled in the different share ratio groups. Note that while the multilingual learner students are concentrated in high share ratio LEAs, the distribution of differently abled students is similar to the distribution of total ADM across all share ratio groups.

	ADM	% ADM	Multilingual Learners ADM	% Multilingual Learners ADM	Differently Abled ADM	% Differently Abled ADM
High Share Ratio	38,721	30.8%	10,725	78.4%	7,696	34.6%
Mid High Share Ratio	33,447	26.6%	1,965	14.4%	6,105	27.4%
Mid Low Share Ratio	39,550	31.4%	809	5.9%	6,447	29.0%
Low Share Ratio	14,103	11.2%	180	1.3%	1,992	9.0%

Figure 26: Multilingual Learners and Differently Abled Students ADM by Share Ratio Groups (2020-21)

The pie chart below shows that approximately 78% of the MLL students in the state are enrolled in high share ratio LEAs.

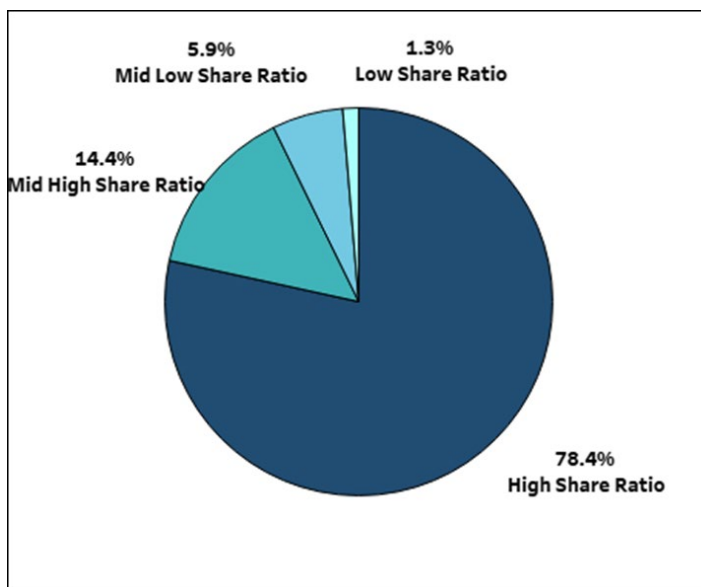


Figure 27: Share of Multilingual Learners ADM by Share Ratio Groups

The concentration of this student population, (25% of all high share ratio ADM), is the reason for the PPE difference among the groups with the higher ratio spending \$1,467 (7.7%) compared to \$254 (1.4%), \$137 (0.7%), and \$218 (1.1%) across the rest of the state (as shown in the table below).

	High Share Ratio		Mid High Share Ratio		Mid Low Share Ratio		Low Share Ratio	
	PPE	%	PPE	%	PPE	%	PPE	%
Regular Education Programs	\$12,134	64.0%	\$12,059	65.4%	\$13,577	68.6%	\$14,631	72.3%
Special Education	\$4,363	23.0%	\$4,852	26.3%	\$4,452	22.5%	\$4,214	20.8%
Bilingual/ESL Education	\$1,467	7.7%	\$254	1.4%	\$137	0.7%	\$218	1.1%
CTE	\$335	1.8%	\$565	3.1%	\$638	3.2%	\$507	2.5%
All Other Programs	\$660	3.5%	\$696	3.8%	\$980	5.0%	\$664	3.3%
Grand Total	\$18,959	100.0%	\$18,426	100.0%	\$19,784	100.0%	\$20,233	100.0%

Figure 28: Per Pupil Expenditures by Share Ratio Group and Program (2020-21)

The graph below shows that expenditures on bilingual/ESL education have increased slightly in all share ratio groups except for high share ratio LEAs where these expenditures have gained 4 percentage points between 2011-12 and 2020-21. The CTE percentage of total expenditures increased in all share ratio groups, with higher percentage point increases reported in low share ratio and mid low share ratio LEAs (2.2 percentage points and 2.1 percentage points).

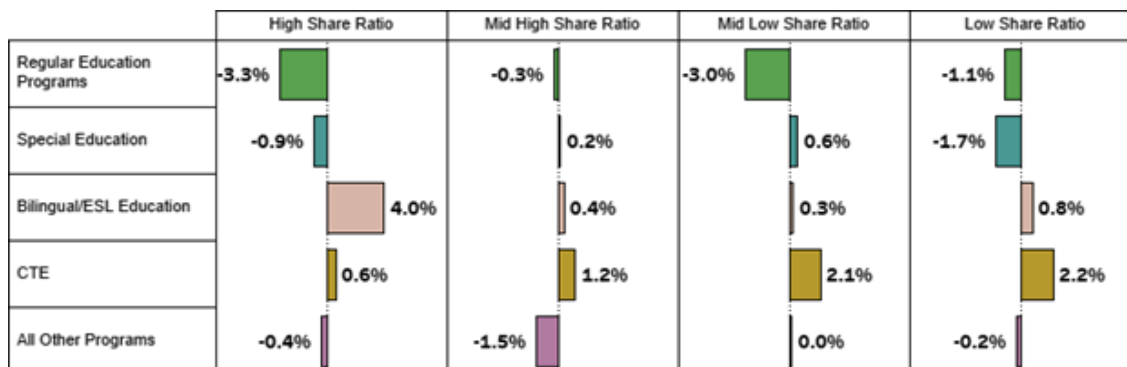


Figure 29: Expenditures on Bilingual/ESL Education

The LEA Financial Profiles included in this report and accessible through interactive dashboards include additional PPE comparative options that will allow the multilingual learners and differently-abled student costs to be measured within the ADM of the corresponding program group.

Expenditures in Personnel and Benefits

The data shows that salaries and benefits are the greatest cost for LEAs across the state (78%), outpacing the non-personnel costs by more than three to one.

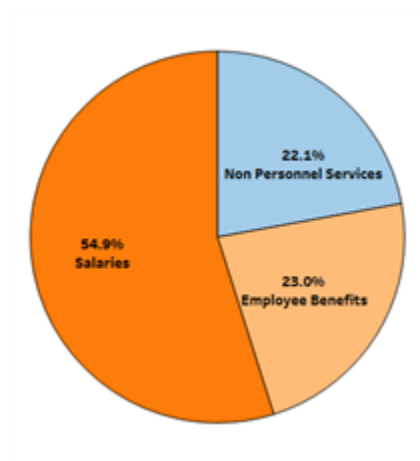


Figure 30: Salaries and Benefits Costs

Benefits

Benefits as a percent of salaries have only slightly increased from 40.3% to 42% since 2011-12.

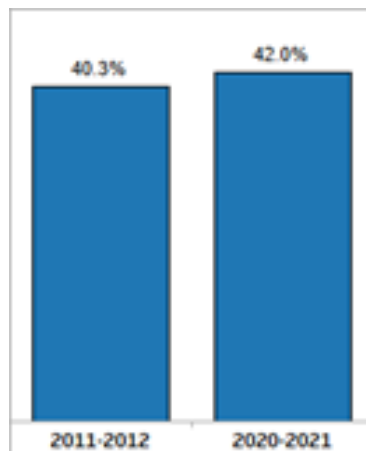


Figure 31: Total Benefits as Percent of Salaries

The largest components of benefits are healthcare and retirement. The healthcare costs as a percentage of salaries have remained steady while the pension costs have increased by 3 percentage points. Note that the retirement percentage represents the LEAs expenditure in this category, an additional share of retirement expenditures is paid by the State of Rhode Island

and the employees for some LEAs. The FICA & Medicare contribution depends on whether the LEA participates in Social Security.

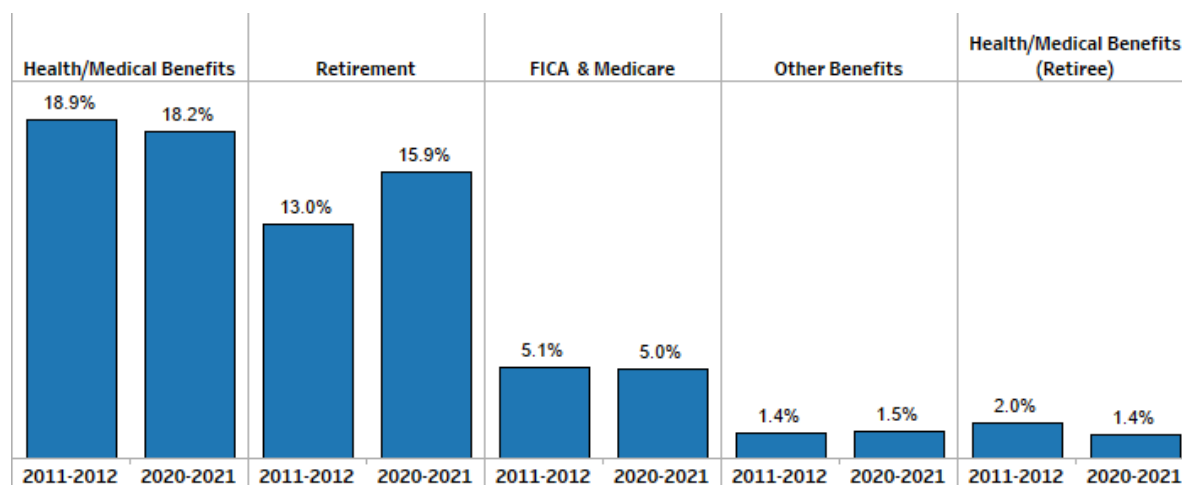


Figure 32: Benefit Categories as Percent of Salaries

Total benefits as a percent of salaries are higher for high share ratio LEAs where they comprise approximately 47% of total salaries which is 5.0, 7.2, and 9.4 percentage points higher than the mid high, mid low, and low share ratio groups, respectively.

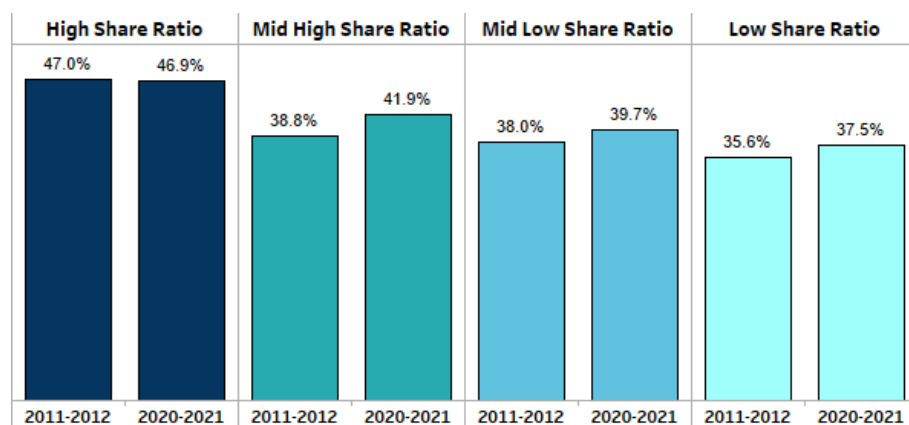


Figure 33: Total Benefits as Percent of Salaries by Share Ratio Group

The higher benefits as a percent of contribution in high share ratio LEAs is because most of the districts in this subgroup participate in Social Security. The 'other' benefits category is also higher for the high share ratio group and includes line items such as workers' compensation, unemployment compensation, Employee Assistance Programs, and the amounts paid by the LEA to any employee qualifying for union benefits and pensions.

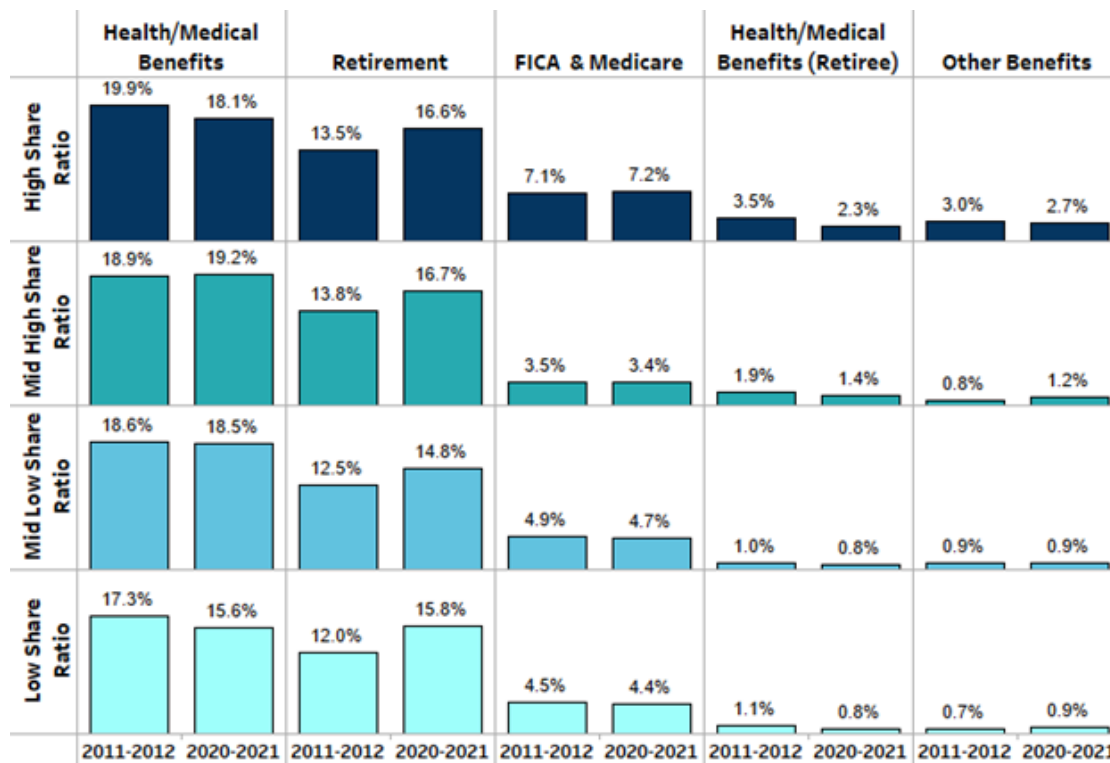


Figure 34: Benefit Categories as Percent of Salaries by Share Ratio Group

LEAs provide varying degrees of post-employment benefits (OPEB) with some providing none at all. The overall cost for these benefits statewide has decreased since the inception of the funding formula. OPEB as a percentage of salaries throughout the state can be seen in the graph below.

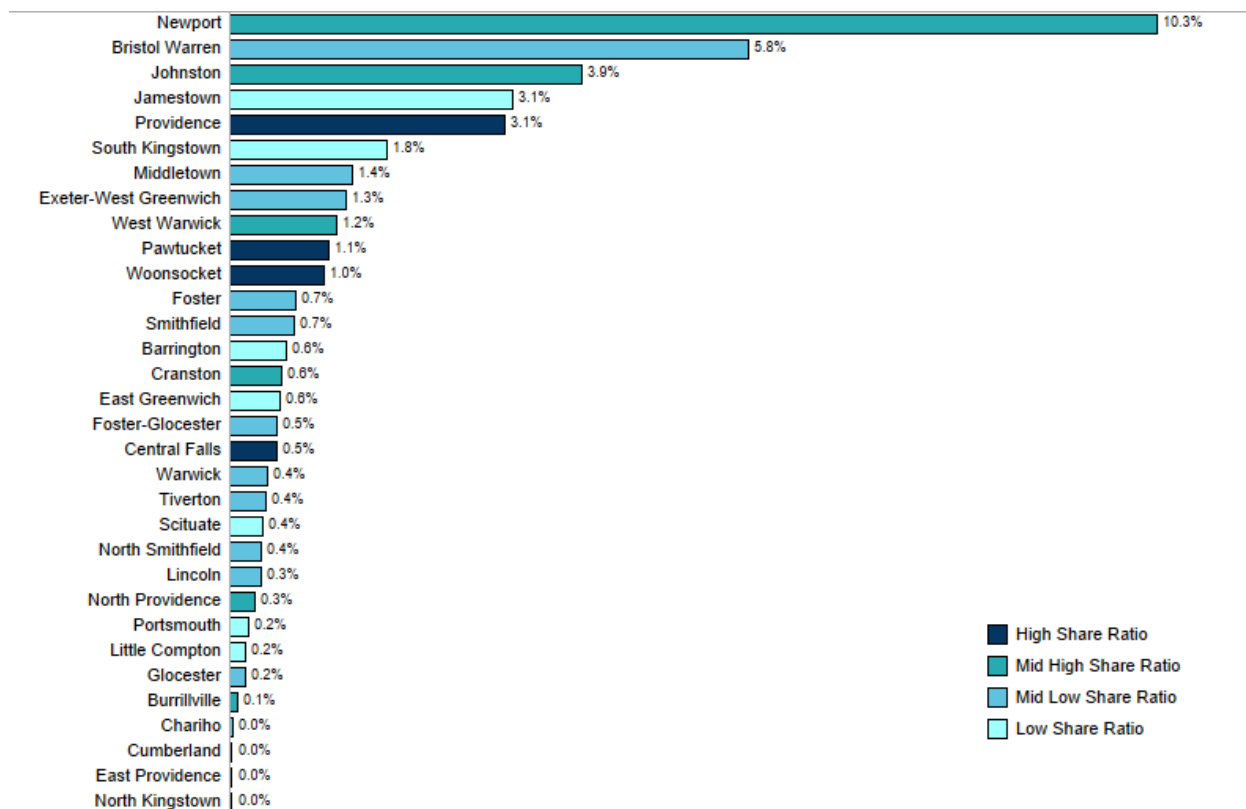


Figure 35: Retiree Health and Medical Benefits as Percent of Salaries by District (2020-21)

PPE and Student Outcomes

Attempting to compare per pupil expenditures and student performance among LEAs is very difficult to do because of the many complexities and variables involved between and among student and teacher. LEA (A) and LEA (B) may each receive and spend \$10,000 per student in a very efficient and appropriate manner for their students. However, based on the needs of the students LEA(A) may be able to allocate 75% of those funds to direct instruction expenses while LEA(B) can allocate only 45% of the funds to instruction expenses due to additional needs of the student body. In the example, although the LEAs receive an equal amount of funds, it is not an equitable situation based upon the significant student needs of LEA(B).

The scatter plot below compares the 2020-21 PPE of each LEA with the average student proficiency on the 2020-21 RICAS Math and ELA assessments.

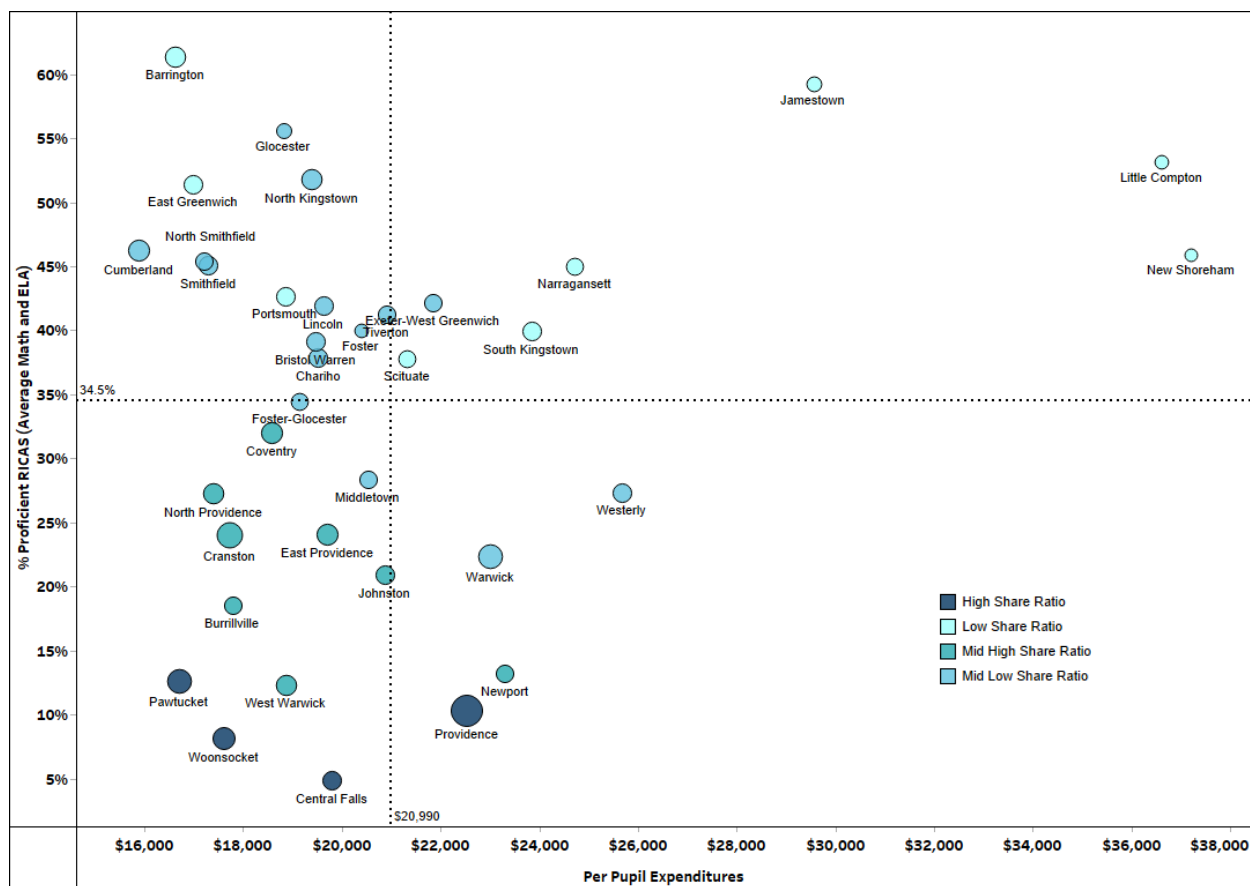


Figure 36: Per Pupil Expenditures and Student Outcomes (2020-21)

Note: Size of the bubbles represent the ADM of the district

The upper left quadrant of the graph represents the LEAs with above average test scores and less than average per pupil expenditures. The upper right quadrant represents LEAs with above average test scores and above average per pupil expenditures. The lower portion of the graph is LEAs with below average test scores with the left side having below average per pupil expenditures and the right side having above average per pupil expenditures.

Public Schools of Choice

Previous analyses, unless otherwise noted, have focused on traditional LEAs and excluded the public schools of choice. This section focuses exclusively on this subgroup of LEAs which consists of State-operated LEAs, district charters (charter schools that are operated by districts), and charter schools. The table below shows the total expenditures, number of LEAs, and ADM by type of LEA for 2011-12 and 2020-21. Notice the increase in the number and ADM of charter

schools throughout the comparison period. The 2020-21 ADM and expenditures in this category are approximately 3 times the 2011-12 numbers.

	School Year					
	2011-2012			2020-2021		
	\$	# LEAs	ADM	\$	# LEAs	ADM
State Operated	36M	3	1,643	42M	3	1,769
Local Charter	14M	3	1,109	13M	2	867
Charter School	49M	13	3,525	152M	21	9,681
Grand Total	98M	19	6,277	207M	26	12,316

Figure 37: Number of LEAs, Expenditures, and ADM by LEA Type

The PPE of public schools of choice in 2020-21 was \$16,841, up from \$15,674 in 2011-2. Notice that the historical PPE of this group of LEAs does not follow a clear trend because the number of LEAs (and schools in the LEAs) changed almost every year.

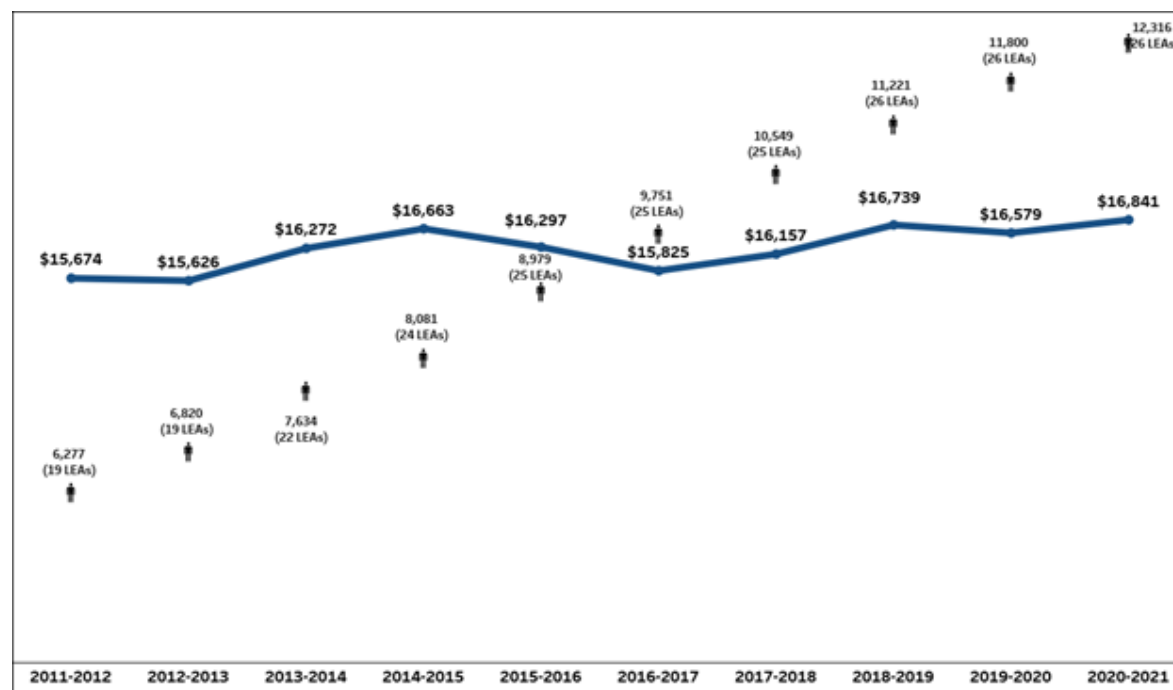


Figure 38: Historical Expenditures per pupil and Average Daily Membership (Public Schools of Choice)

For analysis purposes, public schools of choice were divided into four categories by grade span: LEAs with high school and other grades (i.e. K-12 and 6-12), LEAs with no high school, LEAs with only high school, and the RI School for the Deaf. The table below shows the total expenditures, ADM, and PPE for these categories. The RI School for the Deaf is displayed as a separate category because they serve a small population of students with high per pupil costs. Excepting

the School for the Deaf, LEAs consisting of only high schools have the highest PPE, approximately \$2,000 higher than the remaining public school of choice groups.

	\$	ADM	PPE
High School and other grades	74.3M	4,855	\$15,620
No High School	60.9M	4,145	\$15,763
Only High School	56.4M	3,236	\$17,998
RI School for the Deaf	8.0M	81	\$99,480

Figure 39: Expenditures, ADM, and PPE of Public Schools of Choice by Grade Span

The graph below displays the 2020-21 PPE of the public schools of choice and highlights the share of COVID-19 federal assistance funds. Davies Career and Tech spent the most per pupil (\$20,483) and RISE Prep Mayoral Academy spent the least per pupil (\$12,151), a range of around \$8,000.

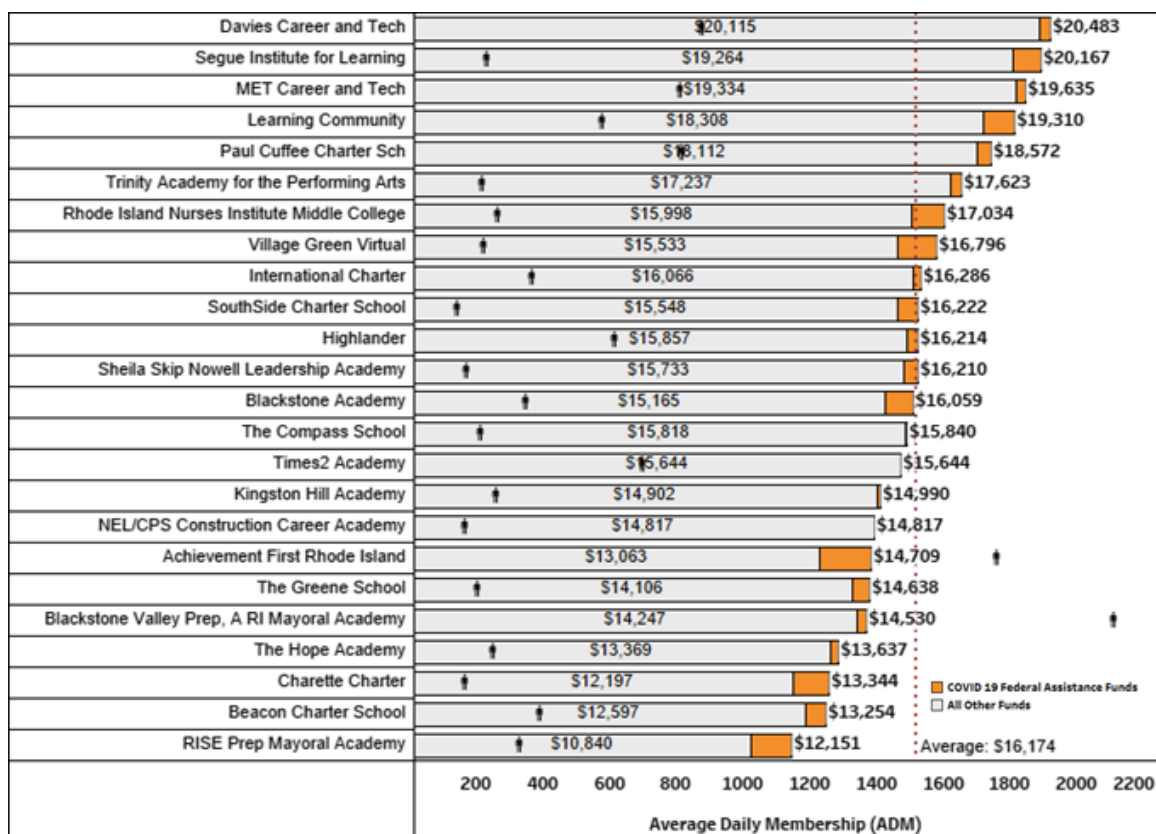


Figure 40: Share of PPE Funded by Covid-19 Federal Assistance Funds by LEA (2020-21)

Note: Excludes RI School for the Deaf (\$99,480 PPE)

Public schools of choice are mostly funded by state sources (60.2% of total). Public schools of choice do not directly get local tax revenue as traditional LEAs do; alternatively they receive revenue from tuition paid by the sending districts (24.2% of total). In addition, public schools of choice also generally receive a larger share of revenue in the form of tuition from other sources, and contributions and donations from private sources. Public schools of choice consisting of only high schools have a higher share of revenues from state sources; states schools such as Davies Career and Technology and MET Career and Technology are included in this category.

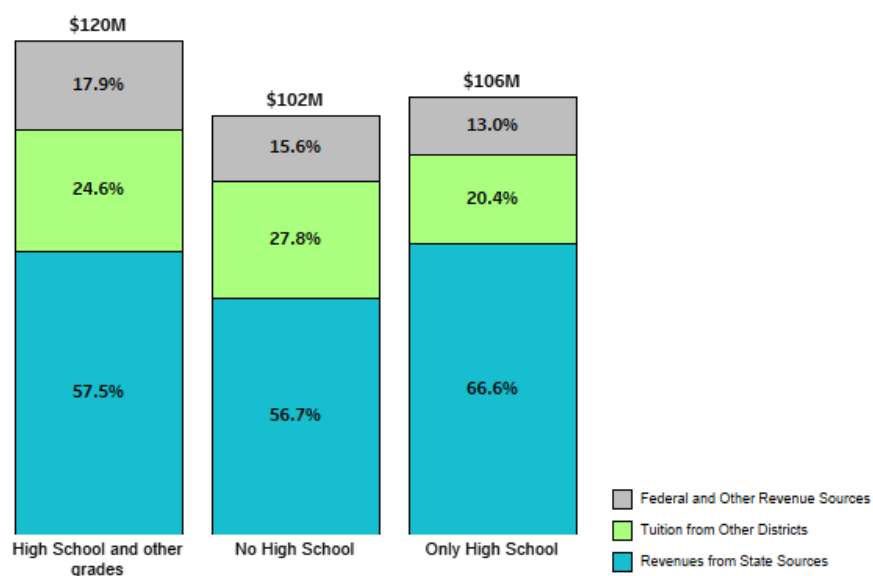


Figure 41: Revenues of Public Schools of Choice by Source (2020-21)

Public Schools of choice spent 52.1% of their resources on instruction, followed by 18.1% on operations, 16.6% on instructional support, and 11.7% on leadership. There is a slight variation in the functional allocation of resources between the different public schools of choice groups.

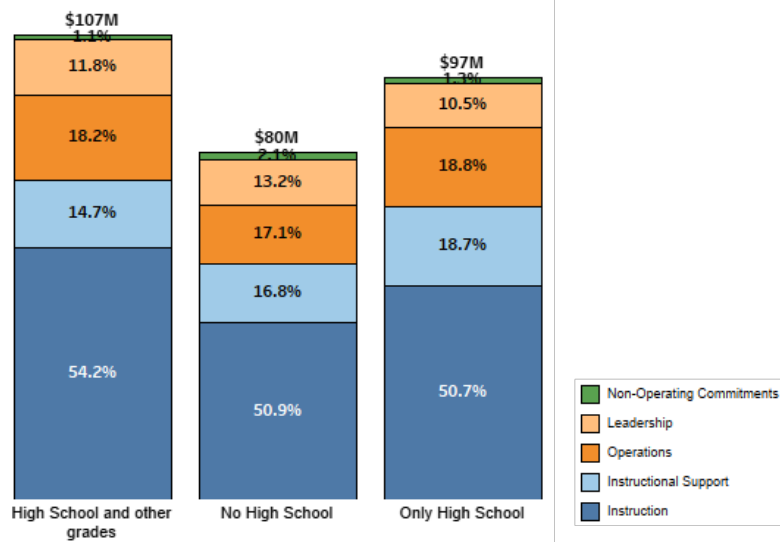


Figure 42: Expenditures of Public Schools of Choice by Function (2020-21)

For 2020-21, Public schools of choice spent 72.7% of their funds on regular education programs, 11.5% on special education, and 11.8% on CTE. For comparison, Public schools of choice spend half on special education as compared to all traditional districts and one third less than the high share districts, where students predominantly enroll from. The high share of expenditures in CTE programs is explained by the two state-funded high schools previously referenced.

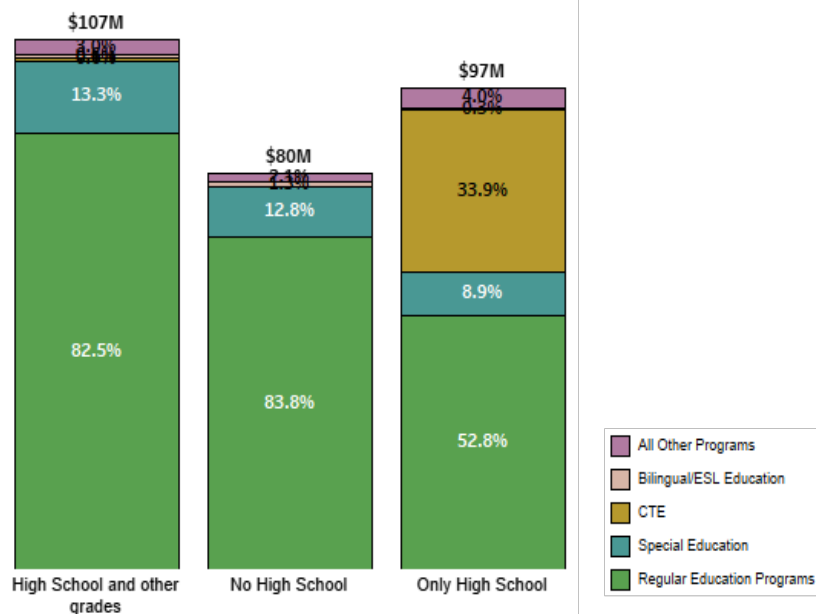


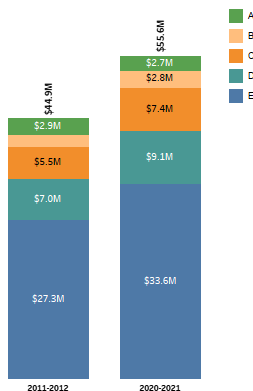
Figure 43: Expenditures of Public Schools of Choice by Program (2020-21)

Appendix 1: LEA Financial Profiles

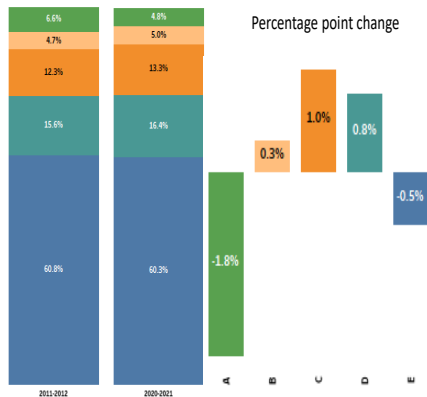
RIDE developed financial profiles for each LEA to comply with the requirements of RIGL 16-7.2-8 which can be accessed both as a pdf document and as an [interactive dashboard](#). The interactive dashboard includes additional details about the different expenditures and revenues that can be viewed by hovering over the different graphs presented. RIDE is reviewing these financial profiles with leadership of LEAs to collectively develop criteria and priorities to improve cost controls, efficiencies, and program effectiveness.

The LEA financial profile is a four-page report customized to every district that includes high level information about the characteristics of every district (including a set of outcome measures) and an in-depth analysis of the finances. The primary objective of these financial profiles is to provide useful information to LEAs and the public about the source and use of financial resources.

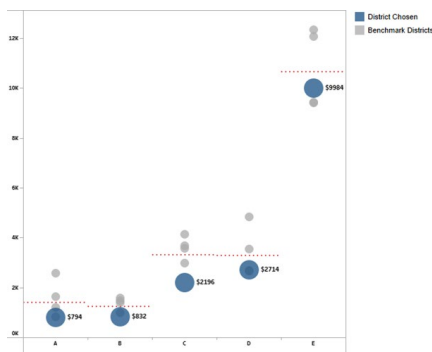
The LEA Financial Profiles were developed to answer three types of questions:



What are the sources of revenue of my LEA and how are they spent? The stacked graphs answering this question display the total expenditures/revenues by the categories analyzed. The LEA financial profile contains graphs similar to the one to the left, exploring LEA revenues by source, function, program, object, and job classification.



How have the revenues and expenditures of my LEA changed since 2011-12? The stacked bars display the percentage of the total of each of the categories displayed for 2011-12 (or the first year the LEA reported data) and 2020-21. The bar graph next to the stacked bar displays the percentage point change between the two years displayed. For example, in 2011-12 category A represented 6.6% of the total and in 2020-21 it represented 4.8% of the total. This is a 1.8 decrease in percentage points.



How do the revenues and expenditures of my district compare to similar LEAs? The circle graphs include a blue circle representing the LEAs PPE on the different categories analyzed and a series of smaller gray circles representing the PPE of benchmark LEAs. The benchmark LEAs were identified by RIDE relying on a combination of urbanicity, share ratio, size, and grade span. The bubble graphs also display a dotted red line in each category representing the average PPE for the LEA chosen and the benchmark LEAs.

This report includes a selected group of LEA Financial Profiles. A profile of every LEA can be found on the [interactive dashboards](#).

Appendix 2: Next Steps: BEP Compliance Review

RIGL 16-7.2-8 Accountability stipulates that the “department of elementary and secondary education . . . shall use the uniform chart of accounts to maintain fiscal accountability for education expenditures that comply with applicable laws and regulations, including but not limited to the basic education program.” To provide the General Assembly with the most comprehensive report possible, RIDE is partnering with Dr. Kenneth K. Wong, Walter and Lenore Anneberg Chair for Education Policy at Brown University. *RIGL 16-22-34* further stipulates that, by August 1, 2022 and annually thereafter, the department shall review Basic Education Program (BEP) compliance of each local education agency (LEA) within the state. The department shall:

- Assess programmatic compliance with the BEP to ensure high-quality education is available to all public school students, regardless of where they reside or which school they attend;
- Determine the incremental cost to meet the BEP expectations utilizing uniform chart of account (UCOA) data from the LEA and all LEAs statewide; and
- Determine the sufficiency of both the state and the local education aid to the LEA to meet the BEP.

In conducting this review of LEA compliance with BEP, RIDE takes the steps toward meeting the reporting requirement in *RIGL 16-22-34*. The Basic Education Program (200-RICR-20-10-1) is designed to ensure that “high-quality education is available to all public school students, regardless of where they reside or which school they attend.” To comprehend the entire scope of BEP compliance in all LEAs and Public Schools of Choice (PSCs), RIDE will have to undertake a series of reviews on the full range of LEA responsibilities, including curriculum, staffing, leadership, operations, climate, management, and financial accounting, among others. As RIDE undertakes its first review of LEA compliance with BEP, this analysis focuses on a selective set of measures that pertain to the key BEP functions.

200-RICR-20-10-1-Basic Education Program (BEP) stipulates that Local Education Agency (LEA) ensure that all of its schools are providing an adequate education to every student. The BEP identifies seven functions that LEAs are expected to address:

- Lead the focus on learning and achievement
- Recruit, support, and retain highly effective staff.
- Guide the implementation of curriculum, instruction, and assessment.
- Use information for planning and accountability.
- Engage families and the community.
- Foster safe and supportive environments for students and staff.
- Ensure equity and adequacy of fiscal and human resources.

RIDE is in the process of identifying a set of key measures pertaining to the seven functions in the BEP. RIDE will pull together multiple data sources at RIDE, including SurveyWorks, personnel assignment database, ESSA student assessment system, UCOA data in fiscal operations, and assessment of curriculum. Preliminary correlation categories have been identified and graph templates are currently being developed.

BEP Function	Key Measure
Lead the focus on learning and achievement	RICAS proficiency (ELA/Math 3rd, 6th and 8th)
Recruit, support, and retain highly effective staff	percent Out of Field Teachers
Guide the implementation of curriculum, instruction, and assessment	percent High Quality Curriculum
Use information for planning and accountability.	Survey Works Planning and accountability questions
Engage families and the community	Family engagement Survey Works cluster
Foster safe and supportive environments for students and staff.	Support professionals per 100 students
Ensure equity and adequacy of fiscal and human resources.	Ensure equity and adequacy Survey Works clusters

Figure 44: Potential BEP Functions and Key Measures

RIDE is examining the relationship between per pupil core expenditure (PPE-core) and these key measures pertaining to the 7 BEP functions across LEAs. The aim is to determine the status of function-specific measures in each LEA relative to the state overall average on the same measure. The relative status of the measure in each LEA does not mean that a LEA is meeting or not meeting a BEP function. The relative status does suggest whether there is a gap between a LEA and the state overall average on function-specific measures. See below some preliminary analyses from this work.

Consequently, the ongoing review recognizes LEAs that are “performing” above the state average in the function-specific measures regardless of their PPE-core. At the same time, particular attention will be given to those LEAs that are “performing” below the state average in the function-specific measures even though their PPE-core spending is above state average. Further review of this latter group of LEAs is needed to determine whether their PPE-core can be deployed more effectively for continuous improvement to meet the BEP expectations.



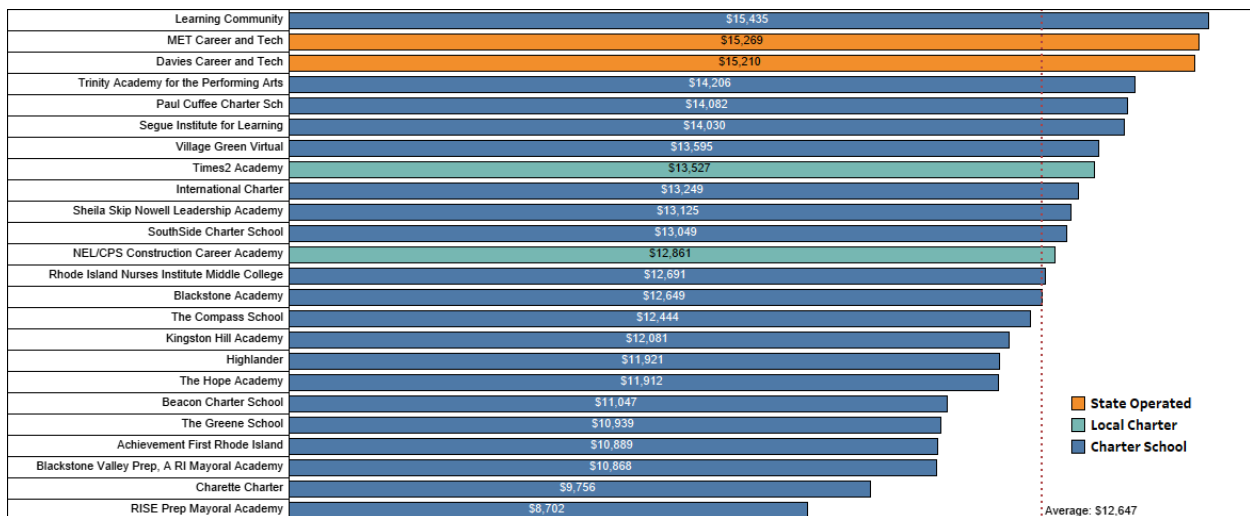


Figure 47: Sample: Public Schools of Choice Core Instructional Per Pupil Expenditures

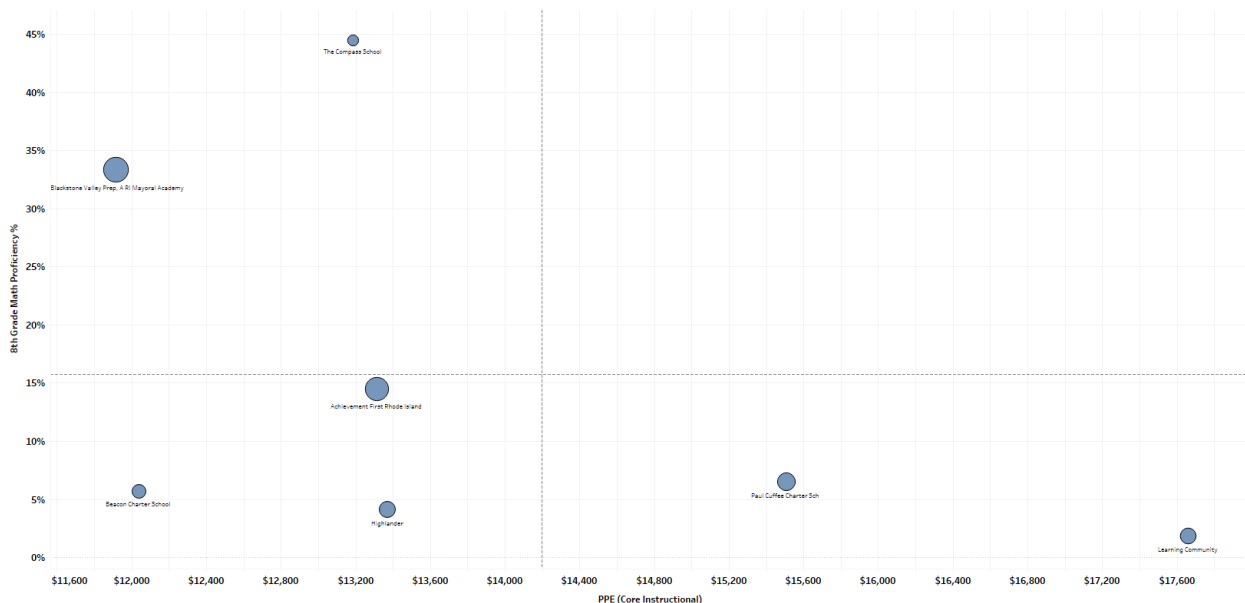
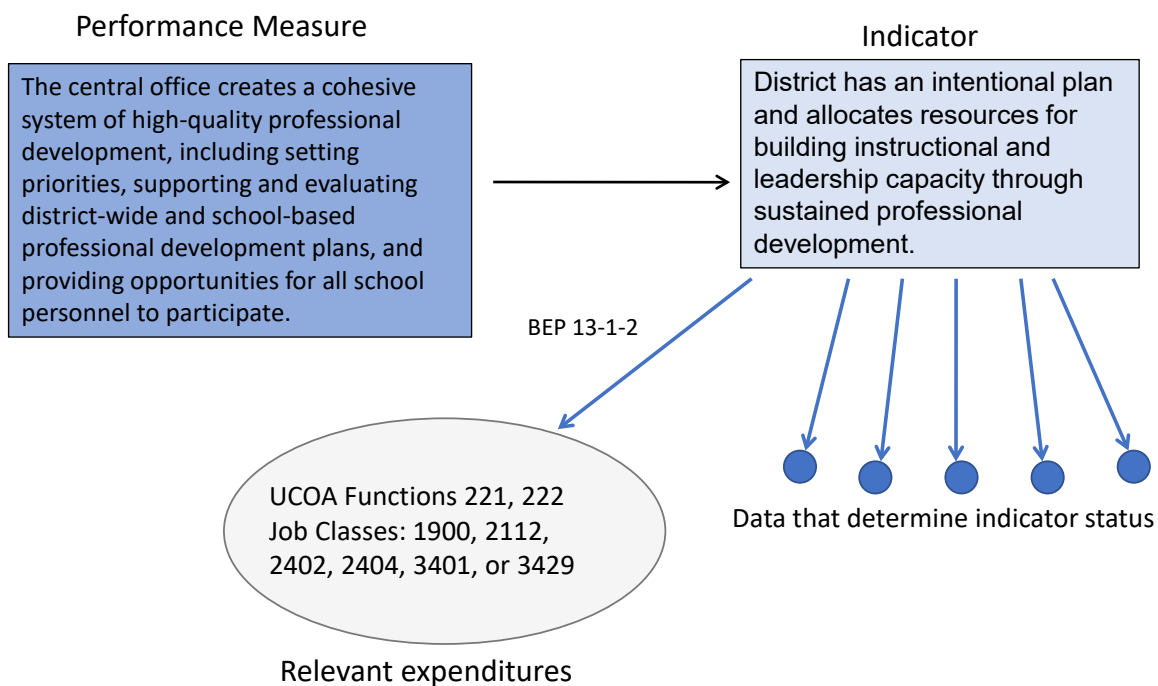


Figure 48: Sample: Public Schools of Choice 8th Grade Math Proficiency

LEAs fully understand their responsibility in meeting BEP expectations. Clearly, LEAs are held accountable for student academic performance, including RICAS ELA and math proficiency for specific grades. In coming months, RIDE will invite inputs from LEAs to agree on measures to use for the BEP review. RIDE will continue to assess the validity and reliability of the available data for function-specific measures. To develop a better understanding of the relationship between spending and the BEP, RIDE will also develop a crosswalk between the items included in each BEP function and disaggregated spending items in UCOA that clearly align to specific activities in each BEP function.

RIDE intends to assess each BEP function, incorporating UCOA. For each performance measure, multiple data points will be used to analyze LEA efficiency and effectiveness. Included in those data points will be UCOA data that align with each performance measure. The chart below describes the process RIDE's will follow to assess programmatic compliance with the BEP.

UCOA Incorporated into Analysis of Performance Measures



Appendix 3: LEA Financial Profiles

See following pages



Select District
Providence

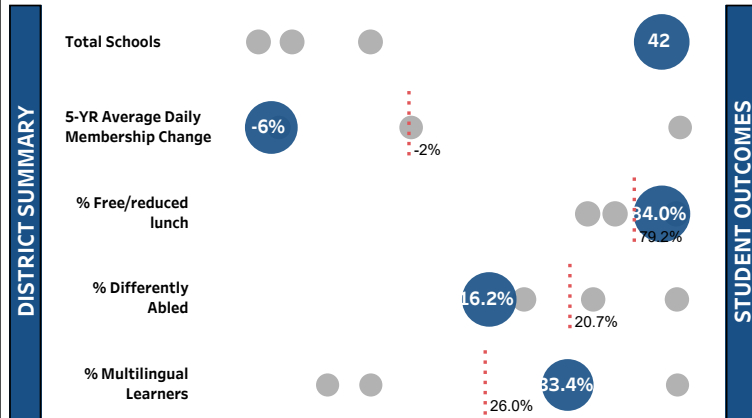
Select Benchmark Group
Proposed Benchmark Groups

Inflation Adjustment
Current Dollars

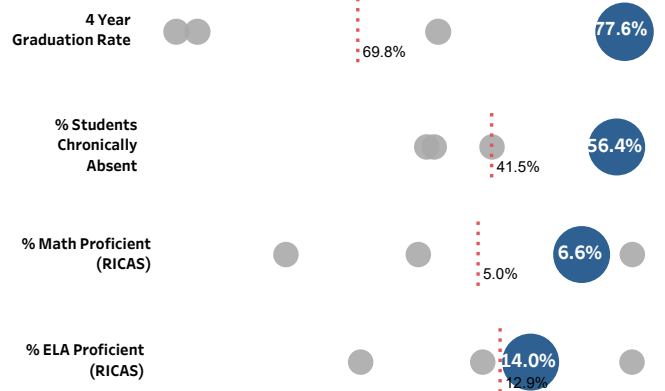
Customize

Group Average

District Chosen
Benchmark Districts



STUDENT OUTCOMES

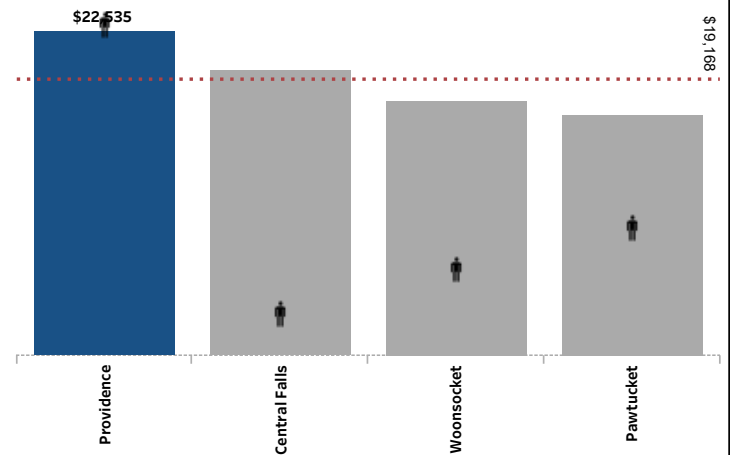
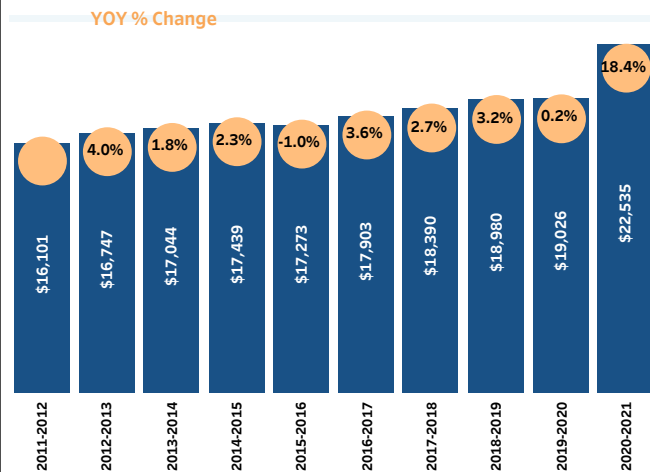


EXPENDITURES (excl. Debt Service and Capital Projects)

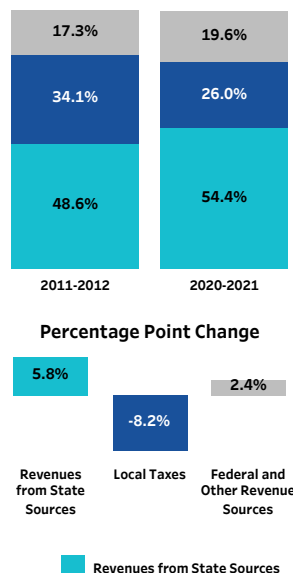
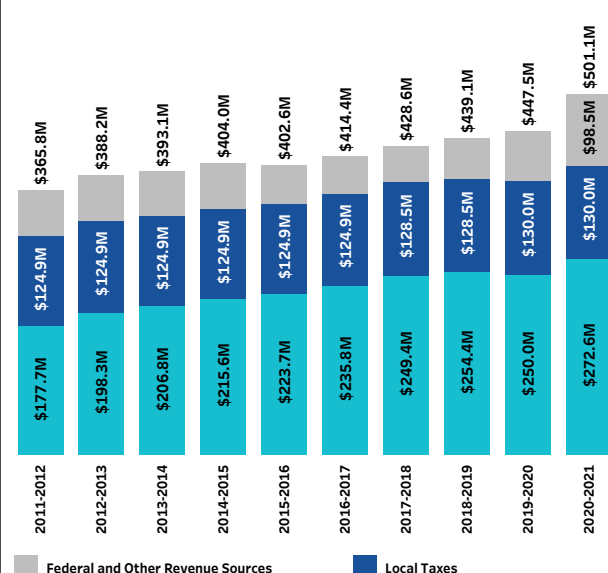
Expenditures per pupil

All

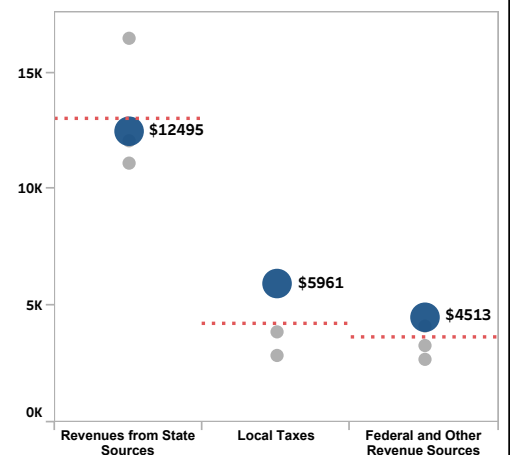
Per Pupil Expenditures (2020-21) ↑ =ADM



REVENUES (excl. Capital Project and Debt Service Funds)



Per Pupil Revenues





CORE INSTRUCTIONAL (EXPECTED AND ACTUAL)

Actual Core Instructional Expenditures	Expected Core Instructional Expenditures	Difference Actual - Expected
\$308,696,947	\$314,448,814	(\$5,751,867)

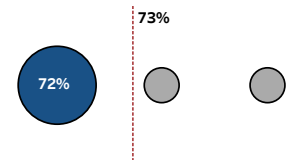
% Core Instructional Covered

98.2%

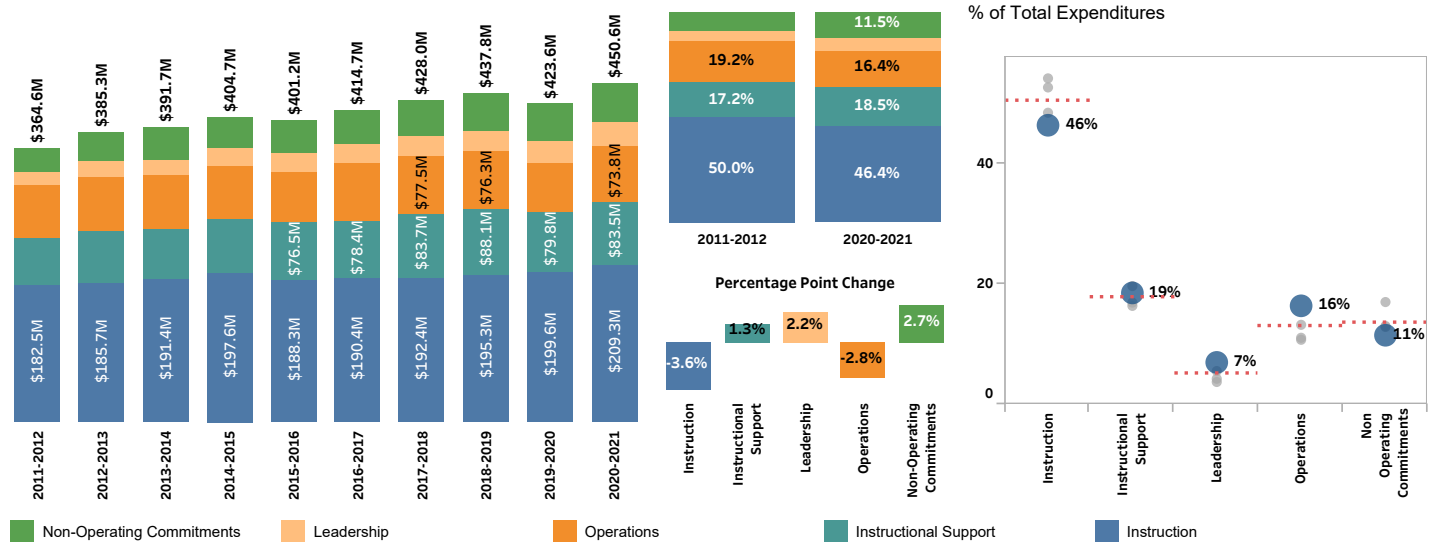
LOCAL CONTRIBUTIONS (EXPECTED AND ACTUAL)

Actual Local Contribution (Local Taxes after covering Non-Core)	Minimum Expected Local Taxes Contribution	Difference Actual-Expected
\$31,267,757	\$46,223,791	(\$14,956,034)

CORE INSTRUCTIONAL %



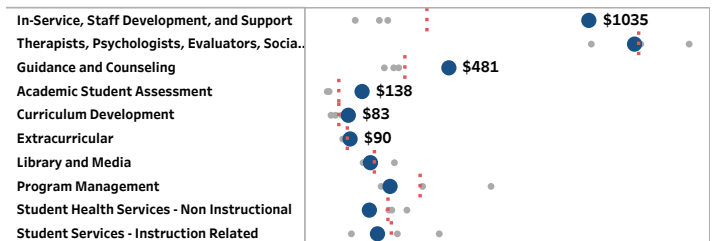
EXPENDITURES BY FUNCTION (excl. COVID Federal Funds)



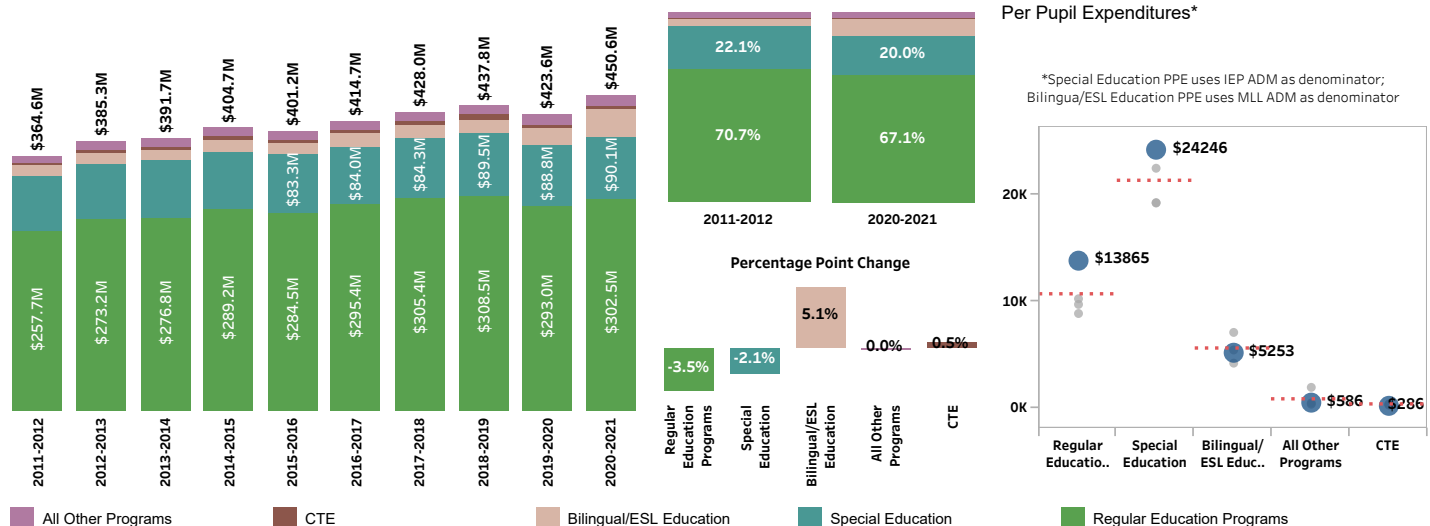
INSTRUCTION PPE (excl. COVID Federal Funds)



INSTRUCTIONAL SUPPORT PPE (excl. COVID Federal Funds)

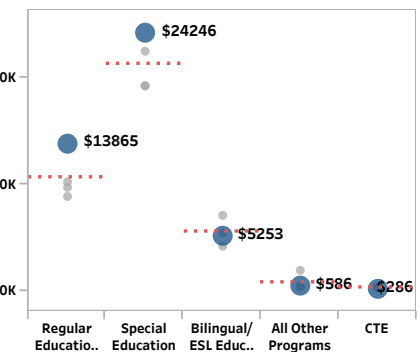


EXPENDITURES BY PROGRAM (excl. COVID Federal Funds)

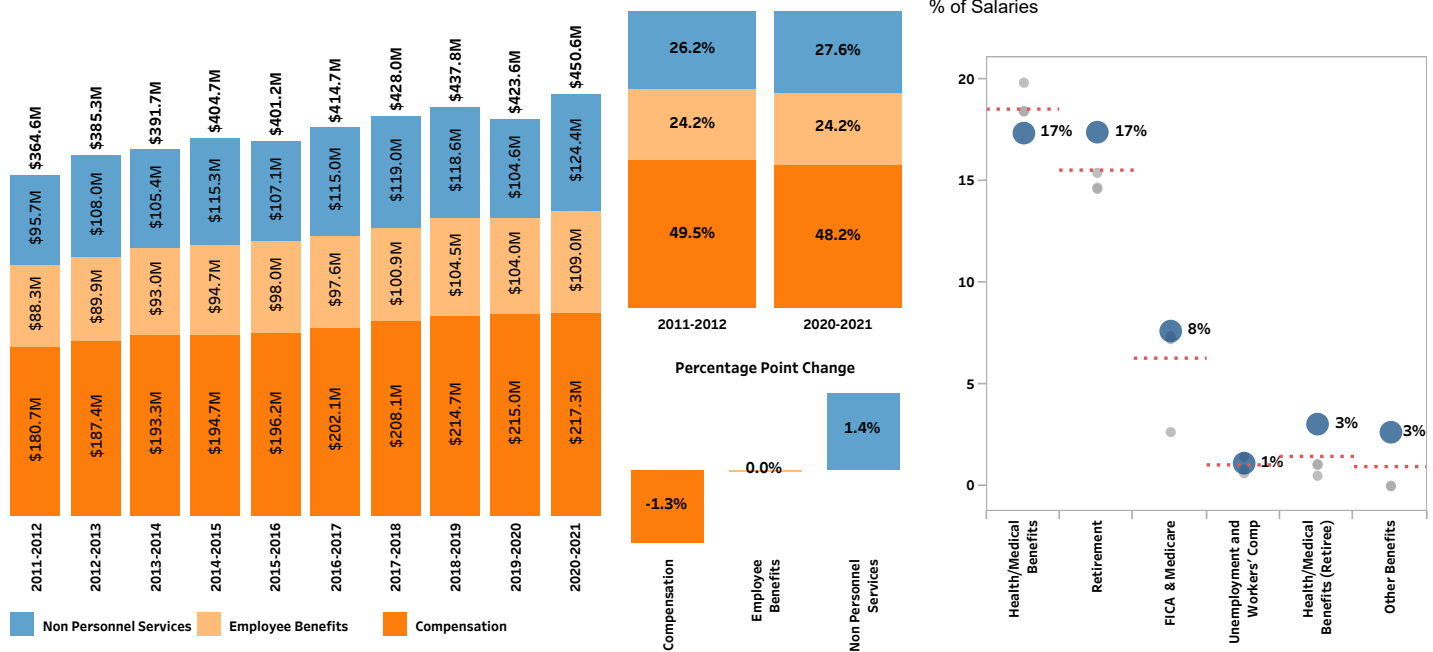


Per Pupil Expenditures*

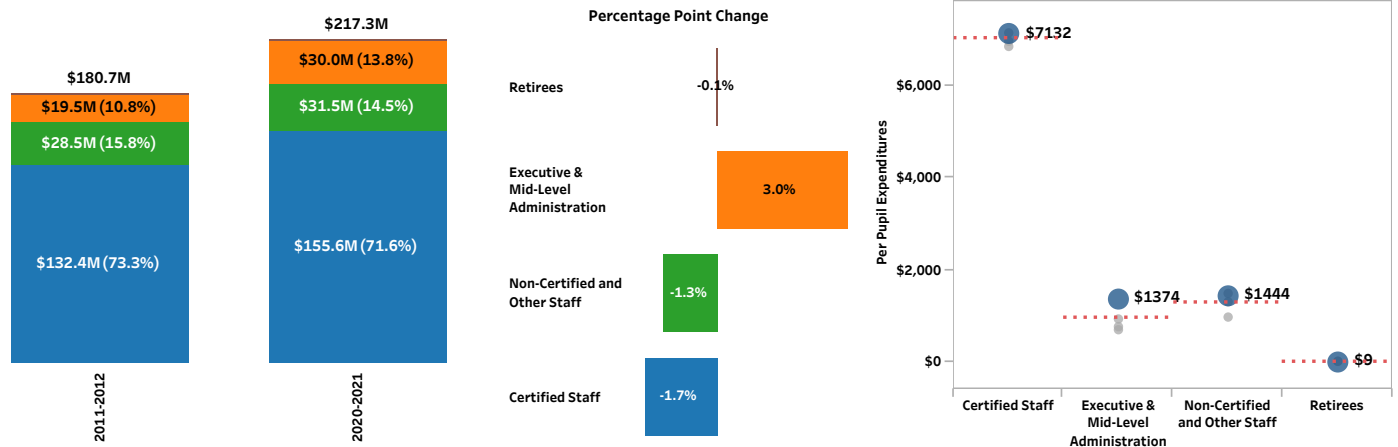
*Special Education PPE uses IEP ADM as denominator; Bilingual/ESL Education PPE uses MLL ADM as denominator



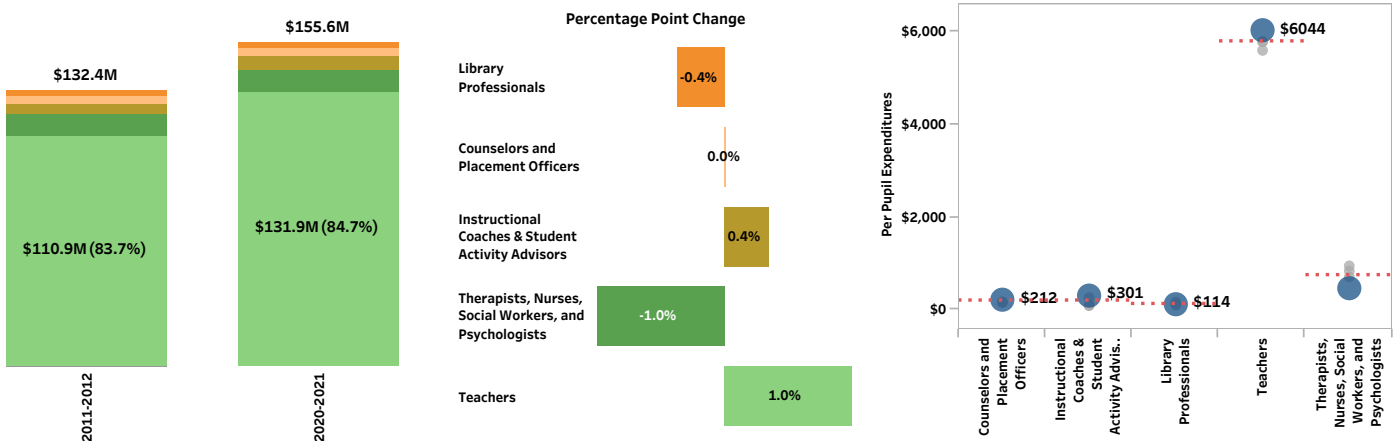
EXPENDITURES BY OBJECT AND EMPLOYEE BENEFITS (excl. COVID Federal Funds)



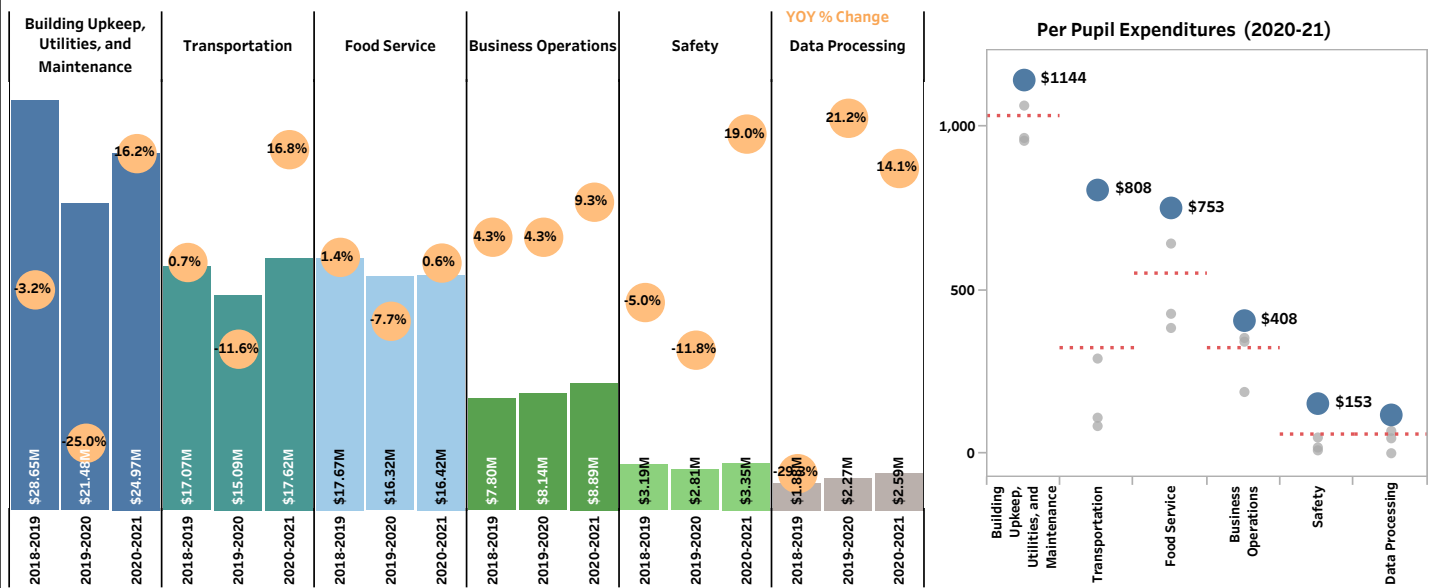
JOB CLASSIFICATION (excl. COVID Federal Funds)



CERTIFIED STAFF DETAIL (excl. COVID Federal Funds)

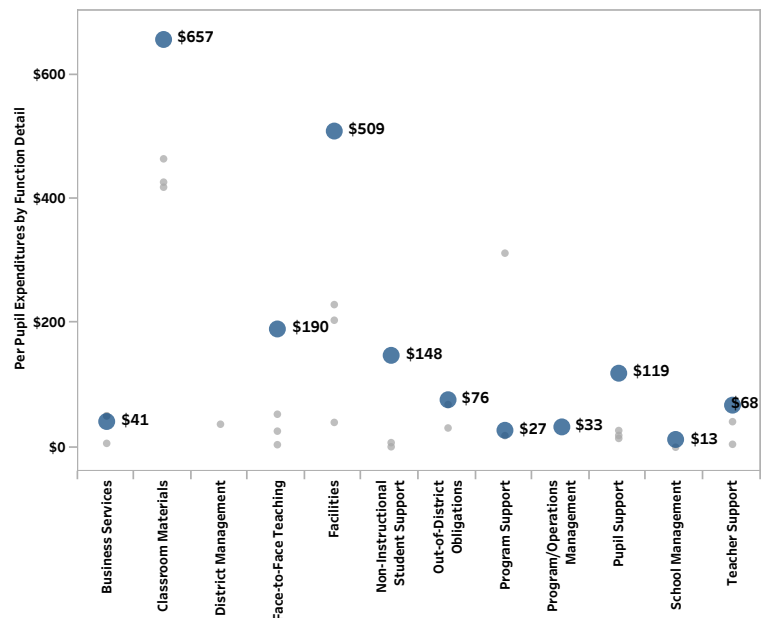


OPERATIONS EXPENDITURES (excl. COVID Federal Funds)



COVID FEDERAL FUNDS SPENDING (2020-21)

	PPE	\$	%
Total COVID Relief Expenditures	\$1,882	41,058,049	100%
CARES Act - Coronavirus Relief Fund	\$1,546	33,730,407	82.2%
CARES Act - Coronavirus Relief Fund - Substitute Teacher Grants	\$19	414,325	1.0%
CARES Act - Coronavirus Relief Fund - Summer Learning	\$0	3,237	0.0%
CARES Act - Coronavirus Relief Fund - Summer Urban Block Grants	\$25	536,811	1.3%
CARES Act - Education Stabilization Fund-Rethink K-12 Education Models - School Counselor	\$5	111,840	0.3%
CARES Act - Elementary and Secondary School Emergency Relief Fund	\$265	5,775,205	14.1%
CARES Act - ESSER Fund - State Set-Aside Grants	\$18	383,919	0.9%
ESSER II - Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) - Priority 1: Back to Sch...	\$2	33,775	0.1%
ESSER II - Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) - Priority 2: Extended L...	\$0	7,755	0.0%
ESSER II - Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) - Priority 5: Digital Divi...	\$3	60,775	0.1%



Source: UCOA and other RIDE Databases; % free/reduced lunch, % Differently Abled, and % Multilingual Learners are from the 2020-21 October 1st enrollment data collection. For definitions of categories, see [UCOA Accounting Manual](#).

Disclaimer: The data may reveal significant spending discrepancies among and within LEAs. Users of the UCOA must take care not to jump to conclusions or make assumptions. If there is an apparent discrepancy – an especially high or low district expenditure in any are..



Select District
Cranston

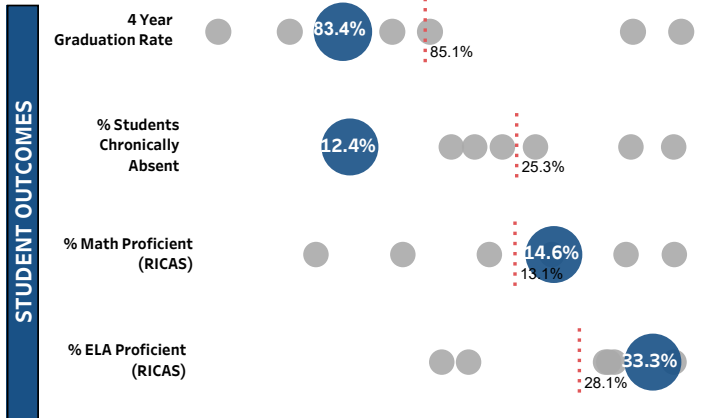
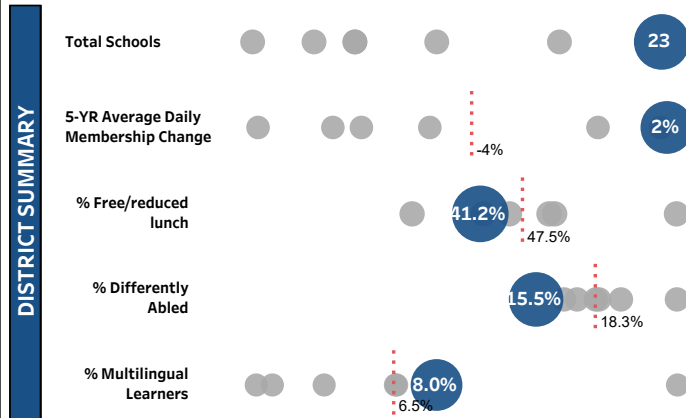
Select Benchmark Group
Proposed Benchmark Groups

Inflation Adjustment
Current Dollars

Customize

Group Average

District Chosen
Benchmark Districts

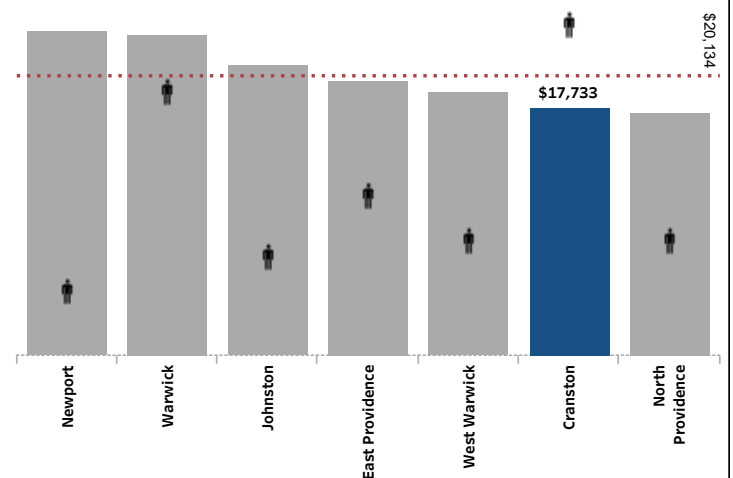
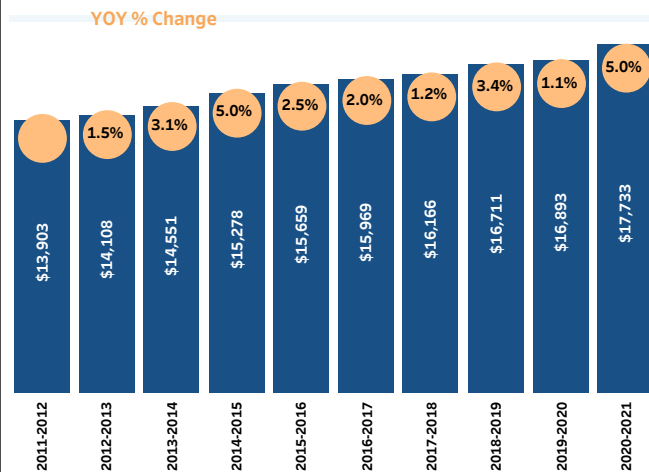


EXPENDITURES (excl. Debt Service and Capital Projects)

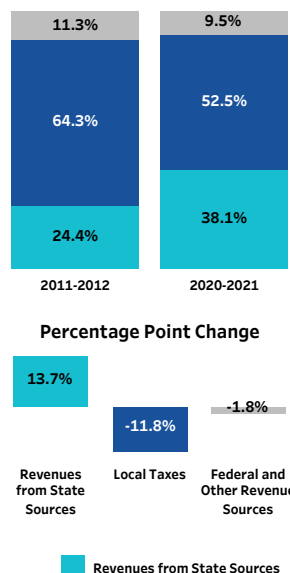
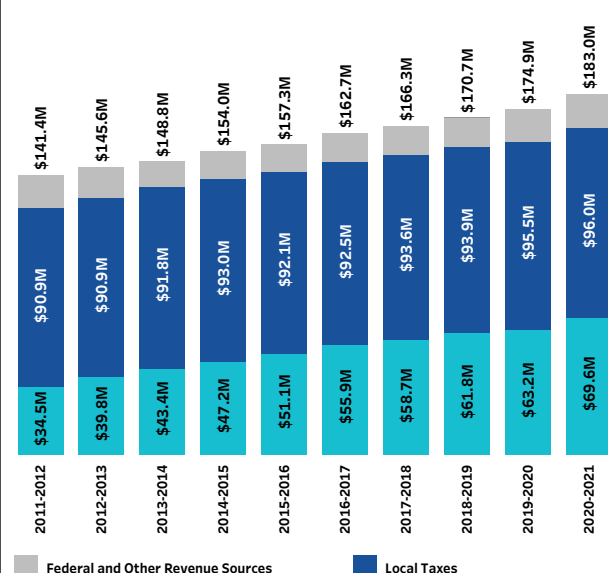
Expenditures per pupil

All

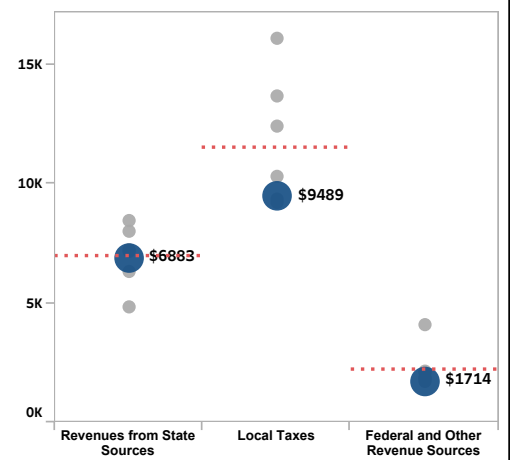
Per Pupil Expenditures (2020-2021) ↑ =ADM



REVENUES (excl. Capital Project and Debt Service Funds)



Per Pupil Revenues





CORE INSTRUCTIONAL (EXPECTED AND ACTUAL)

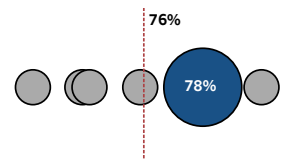
Actual Core Instructional Expenditures	Expected Core Instructional Expenditures	Difference Actual - Expected
\$134,730,815	\$121,994,106	\$12,736,709

% Core Instructional Covered
110.4%

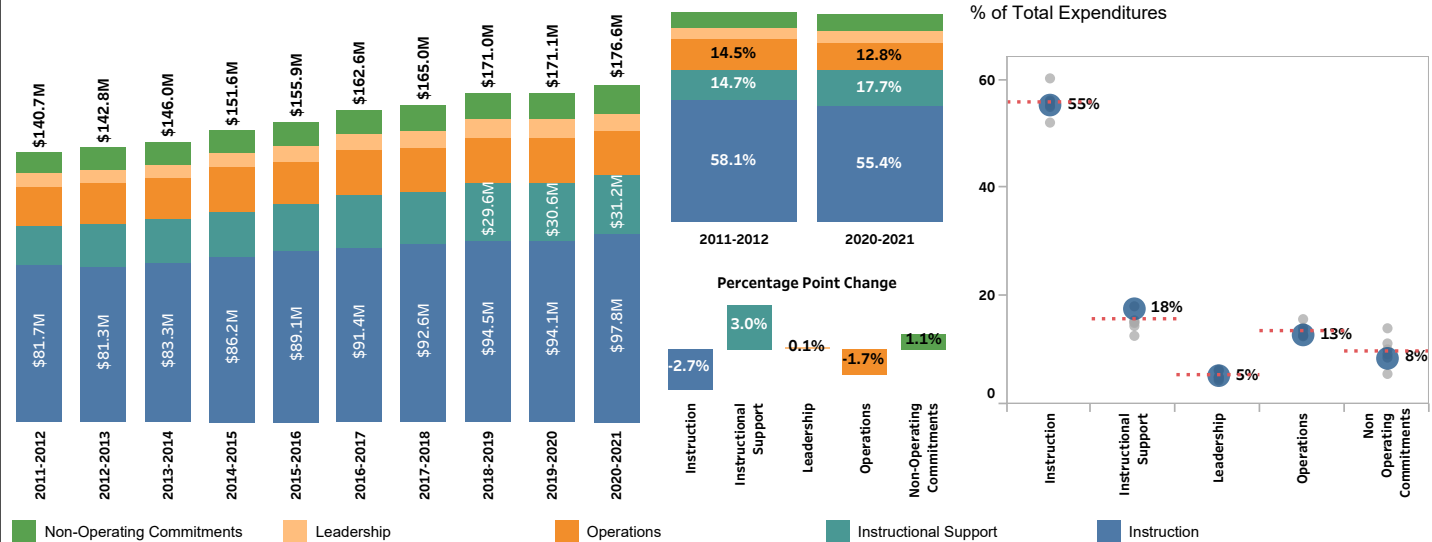
LOCAL CONTRIBUTIONS (EXPECTED AND ACTUAL)

Actual Local Contribution (Local Taxes after covering Non-Core)	Minimum Expected Local Taxes Contribution	Difference Actual-Expected
\$64,065,814	\$53,543,290	\$10,522,524

CORE INSTRUCTIONAL %



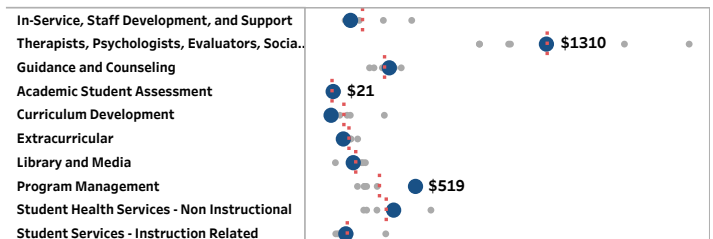
EXPENDITURES BY FUNCTION (excl. COVID Federal Funds)



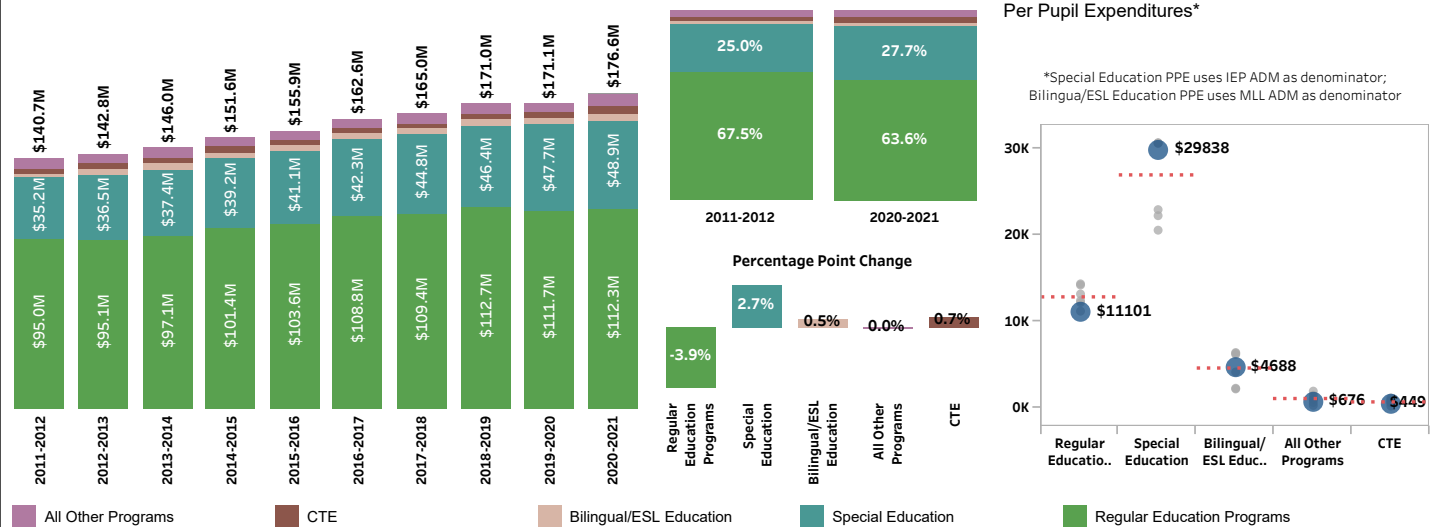
INSTRUCTION PPE (excl. COVID Federal Funds)



INSTRUCTIONAL SUPPORT PPE (excl. COVID Federal Funds)

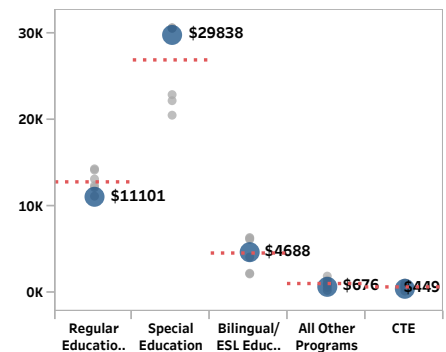


EXPENDITURES BY PROGRAM (excl. COVID Federal Funds)

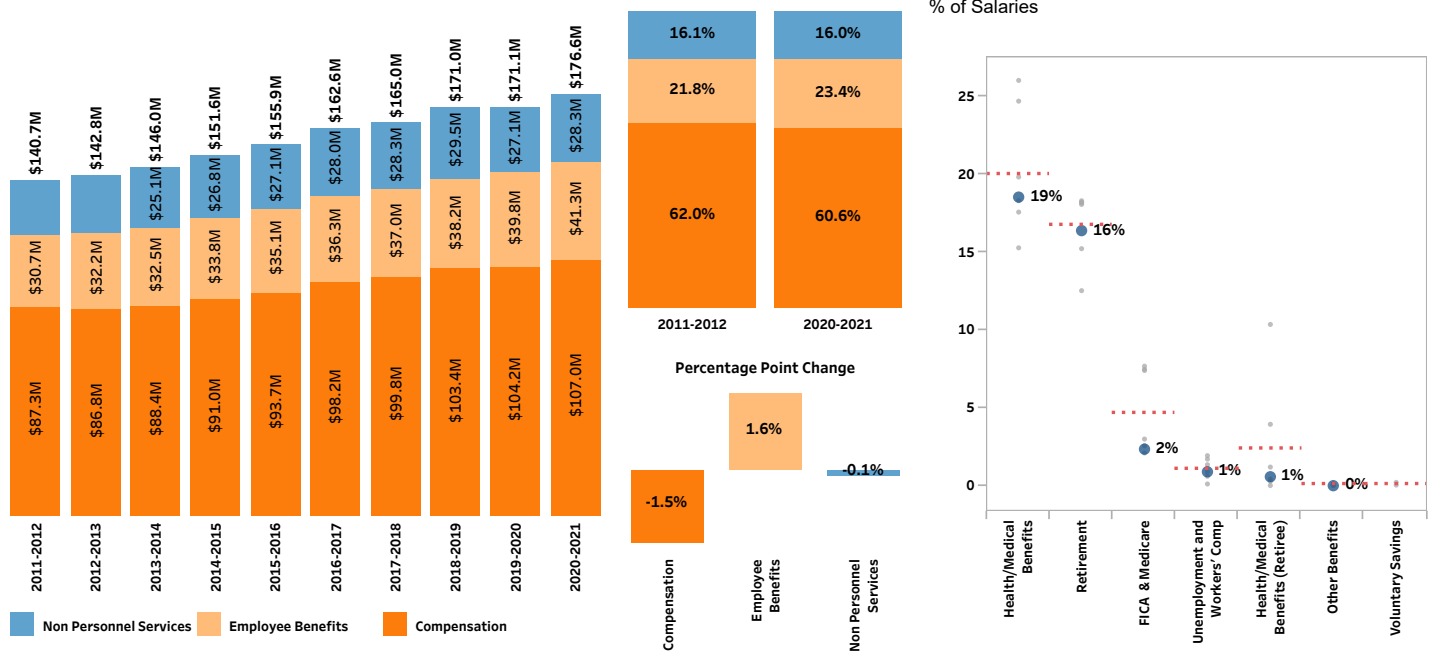


Per Pupil Expenditures*

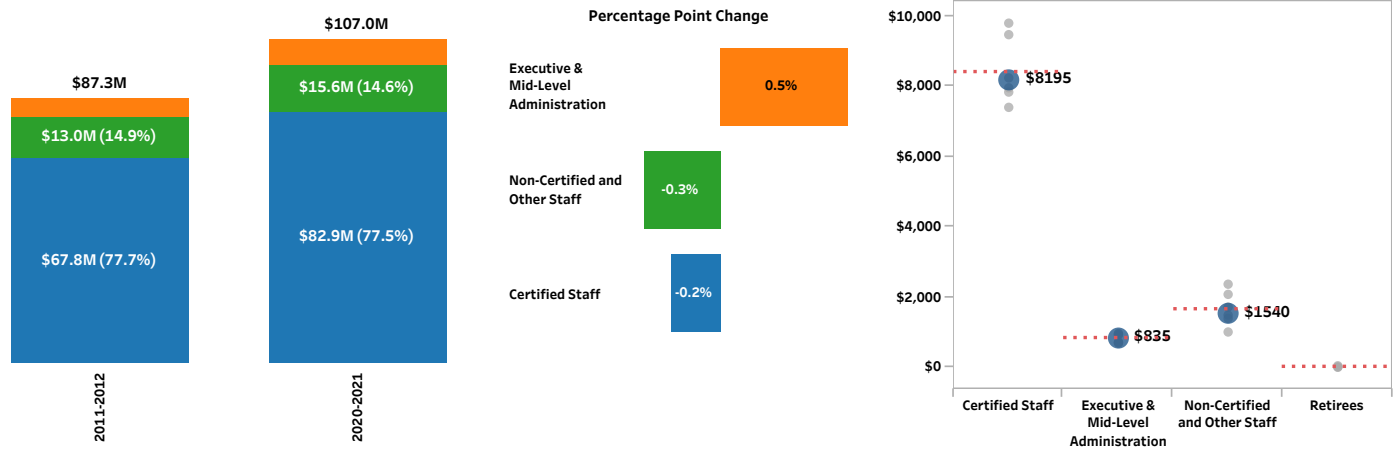
*Special Education PPE uses IEP ADM as denominator; Bilingual/ESL Education PPE uses MLL ADM as denominator



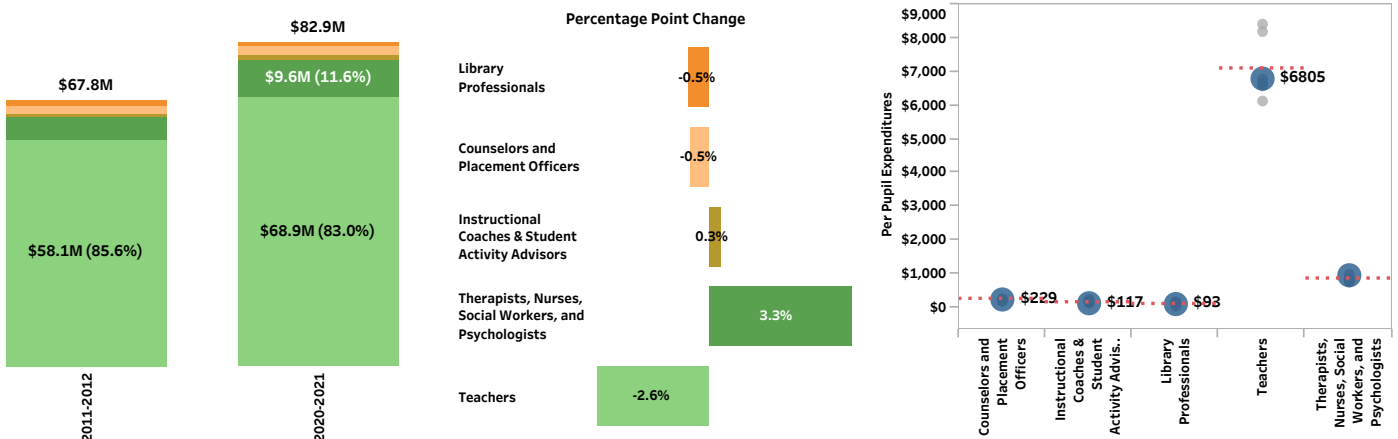
EXPENDITURES BY OBJECT AND EMPLOYEE BENEFITS (excl. COVID Federal Funds)



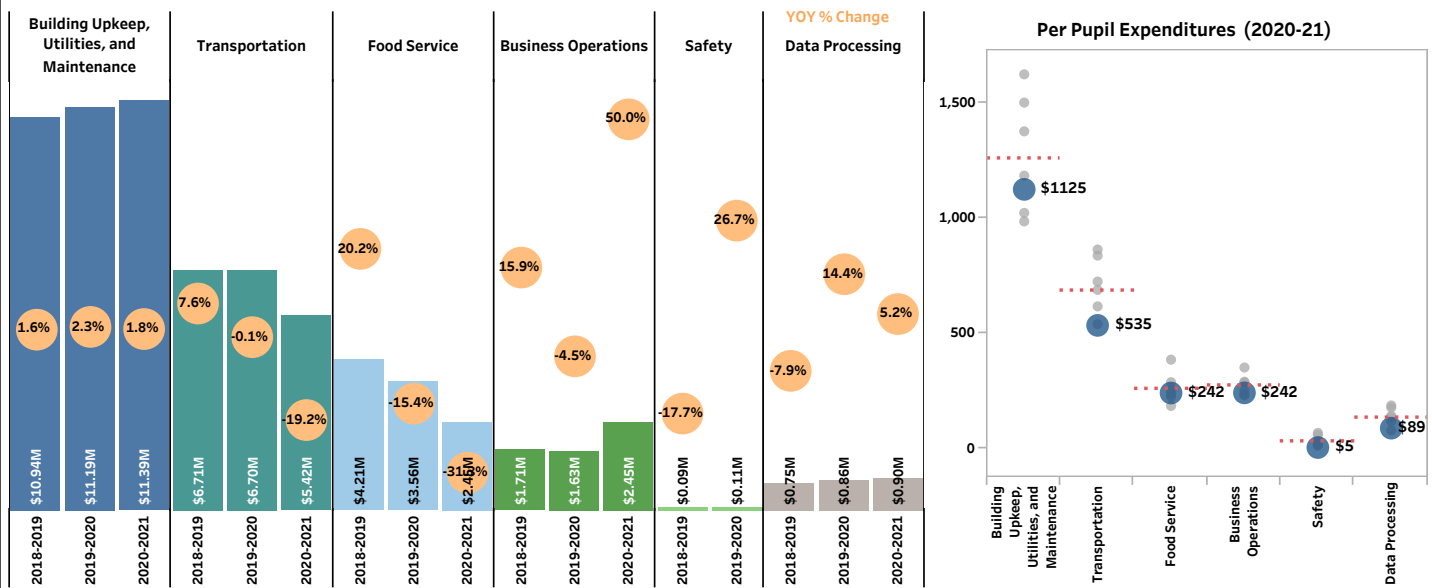
JOB CLASSIFICATION (excl. COVID Federal Funds)



CERTIFIED STAFF DETAIL (excl. COVID Federal Funds)

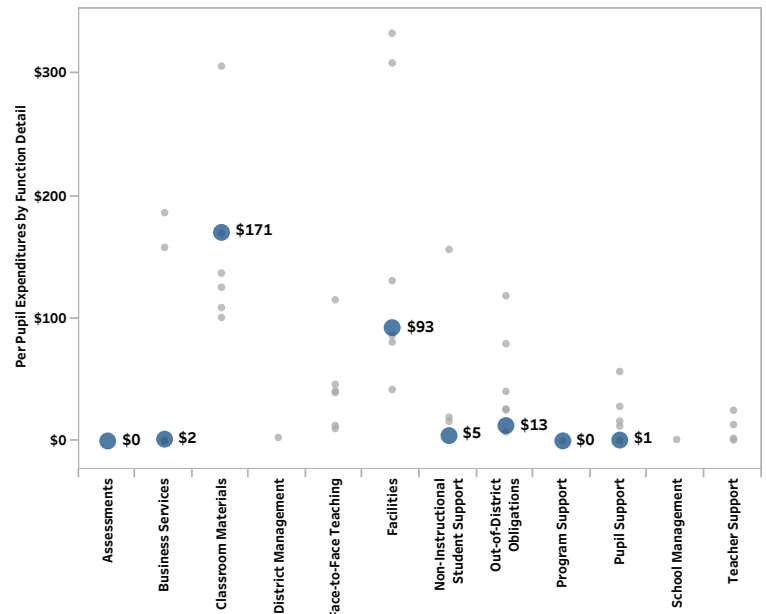


OPERATIONS EXPENDITURES (excl. COVID Federal Funds)



COVID FEDERAL FUNDS SPENDING (2020-21)

	PPE	\$	%
Total COVID Relief Expenditures	\$284	2,873,991	100%
CARES Act - Coronavirus Relief Fund	\$273	2,761,909	96.1%
CARES Act - Elementary and Secondary School Emergency Relief Fund	\$11	108,697	3.8%
CARES Act - Governor's Emergency Education Relief Fund	\$0	3,385	0.1%



Source: UCOA and other RIDE Databases; % free/reduced lunch, % Differently Abled, and % Multilingual Learners are from the 2020-21 October 1st enrollment data collection. For definitions of categories, see [UCOA Accounting Manual](#).

Disclaimer: The data may reveal significant spending discrepancies among and within LEAs. Users of the UCOA must take care not to jump to conclusions or make assumptions. If there is an apparent discrepancy – an especially high or low district expenditure in any are..

Select District
Cumberland

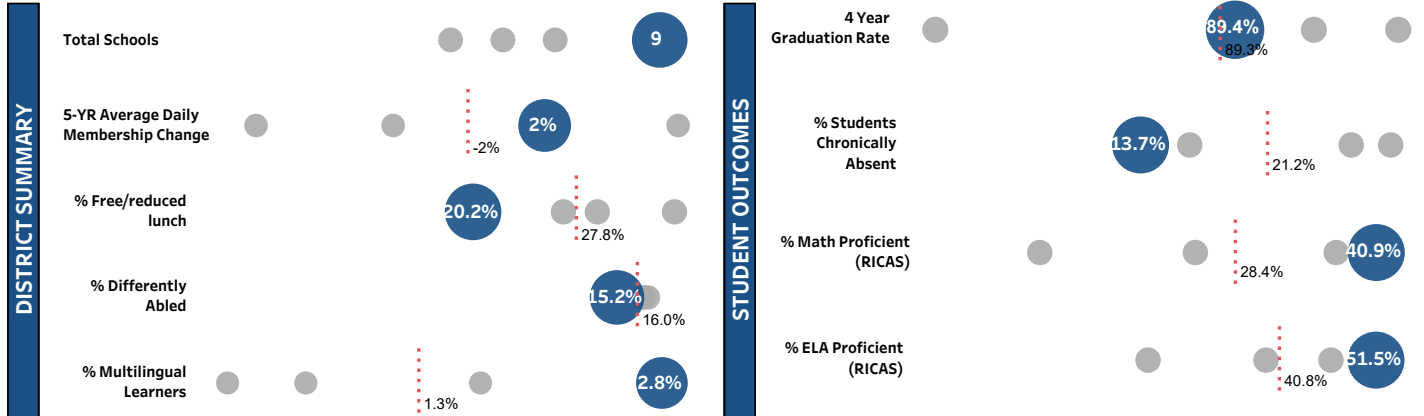
Select Benchmark Group
Proposed Benchmark Groups

Inflation Adjustment
Current Dollars

Customize

Group Average

District Chosen
Benchmark Districts

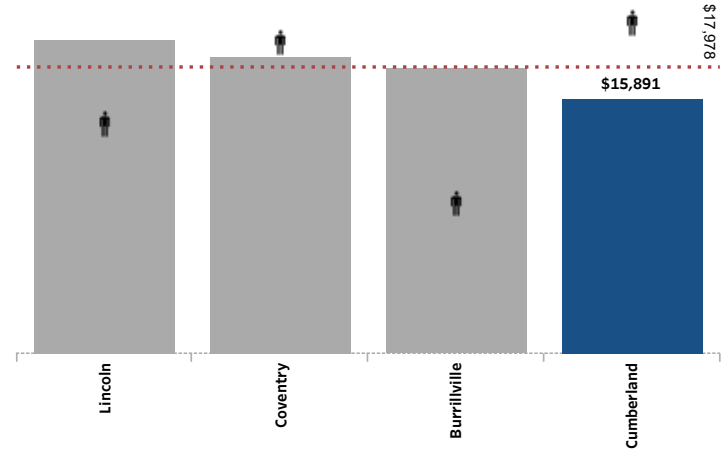
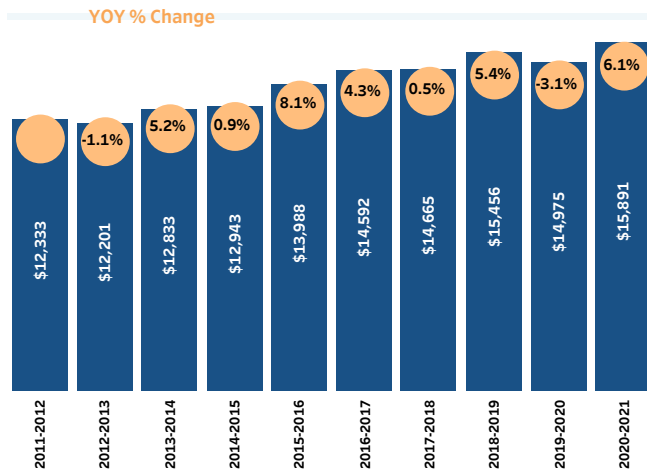


EXPENDITURES (excl. Debt Service and Capital Projects)

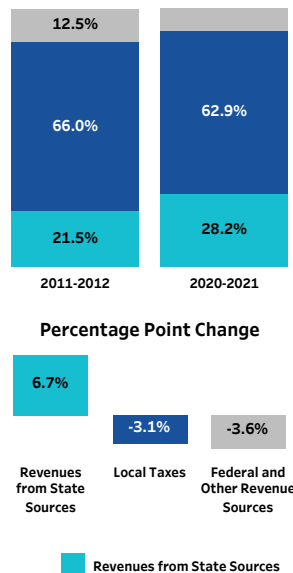
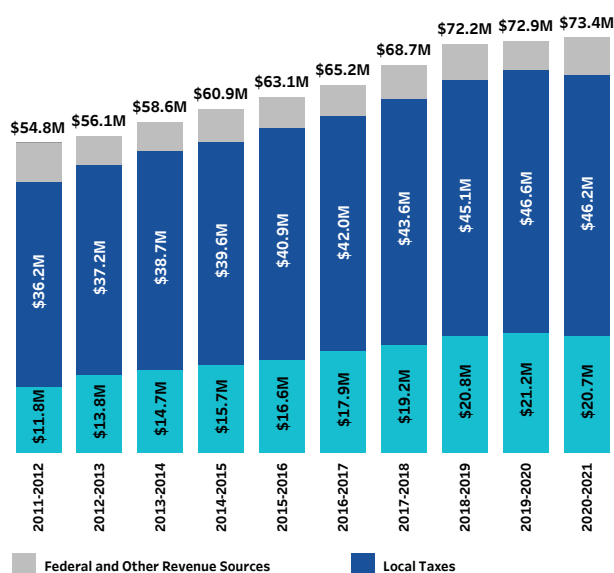
Expenditures per pupil

All

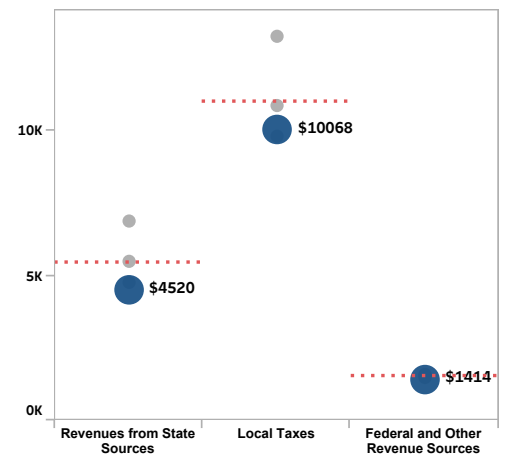
Per Pupil Expenditures (2020-21) † =ADM



REVENUES (excl. Capital Project and Debt Service Funds)



Per Pupil Revenues





CORE INSTRUCTIONAL (EXPECTED AND ACTUAL)

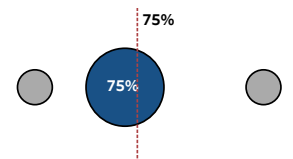
Actual Core Instructional Expenditures	Expected Core Instructional Expenditures	Difference Actual - Expected
\$54,550,307	\$51,399,474	\$3,150,833

% Core Instructional Covered
106.1%

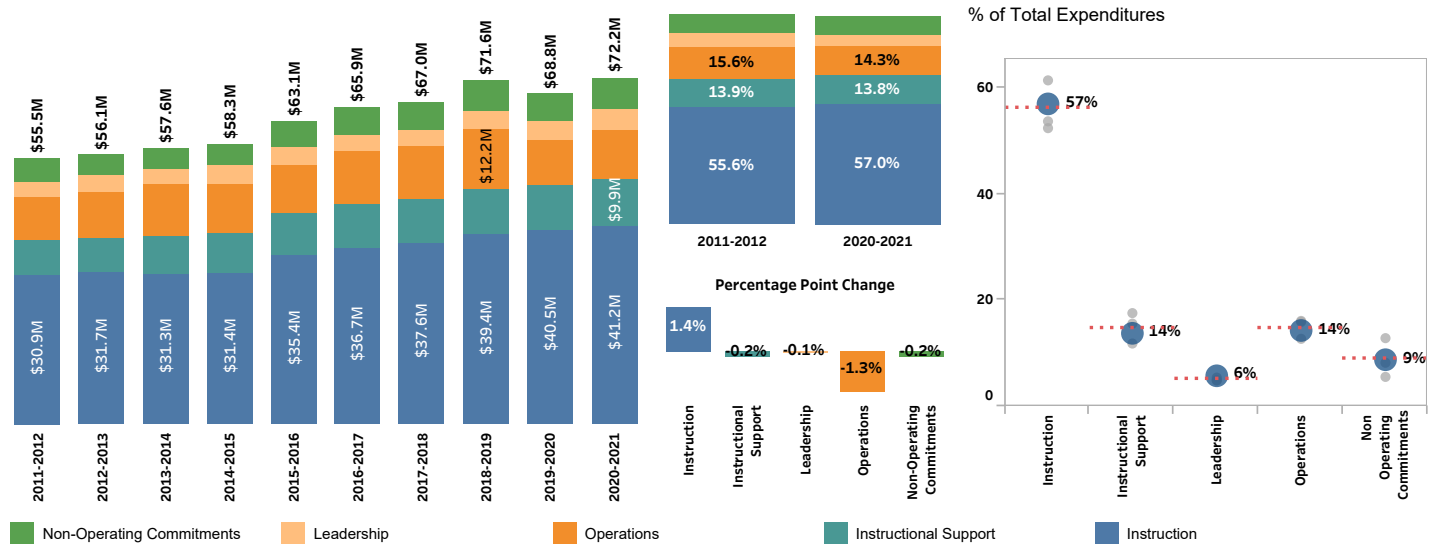
LOCAL CONTRIBUTIONS (EXPECTED AND ACTUAL)

Actual Local Contribution (Local Taxes after covering Non-Core)	Minimum Expected Local Taxes Contribution	Difference Actual-Expected
\$32,004,754	\$30,704,435	\$1,300,320

CORE INSTRUCTIONAL %



EXPENDITURES BY FUNCTION (excl. COVID Federal Funds)



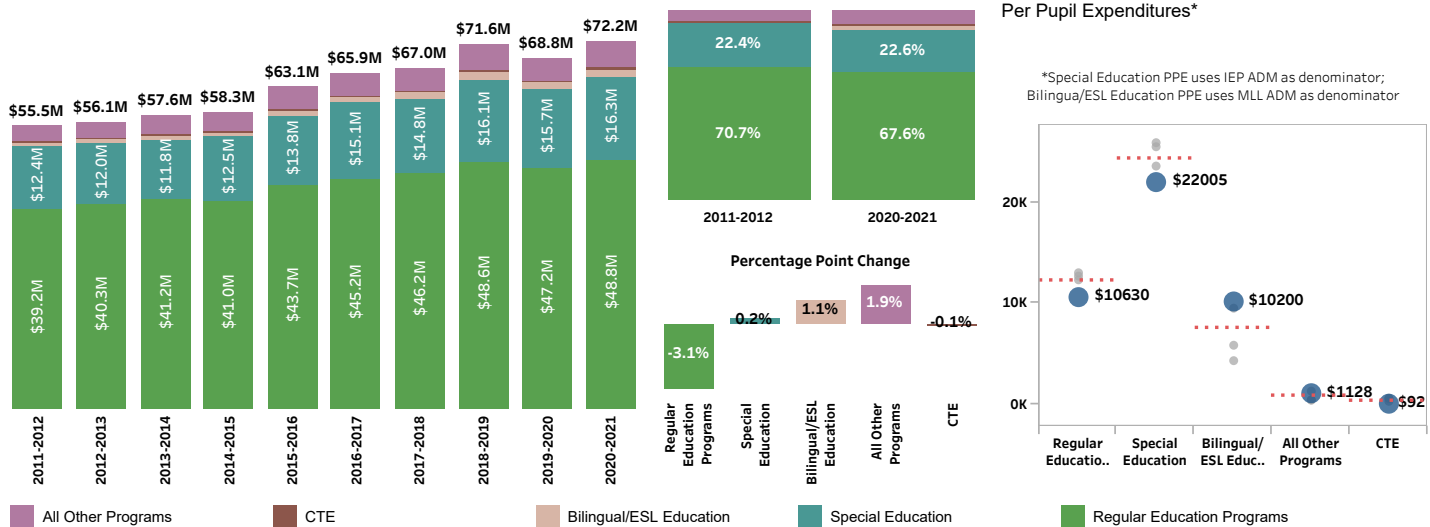
INSTRUCTION PPE (excl. COVID Federal Funds)



INSTRUCTIONAL SUPPORT PPE (excl. COVID Federal Funds)

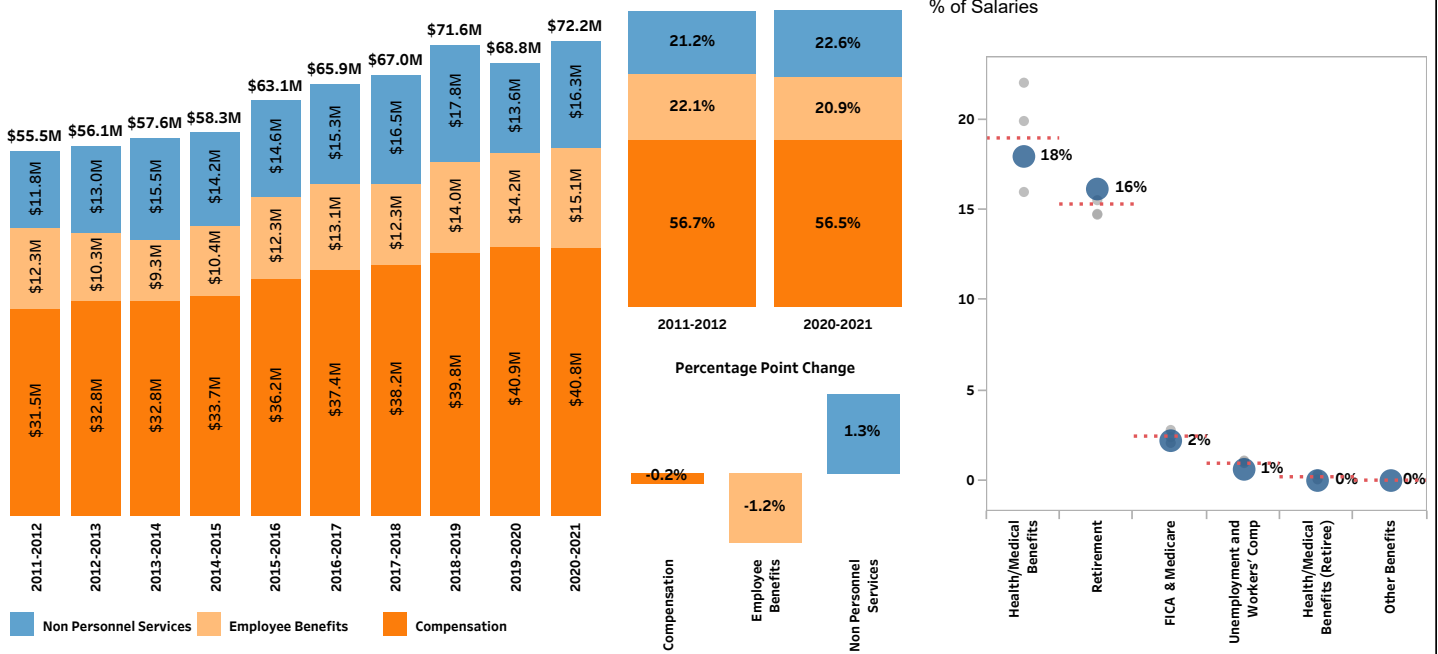


EXPENDITURES BY PROGRAM (excl. COVID Federal Funds)

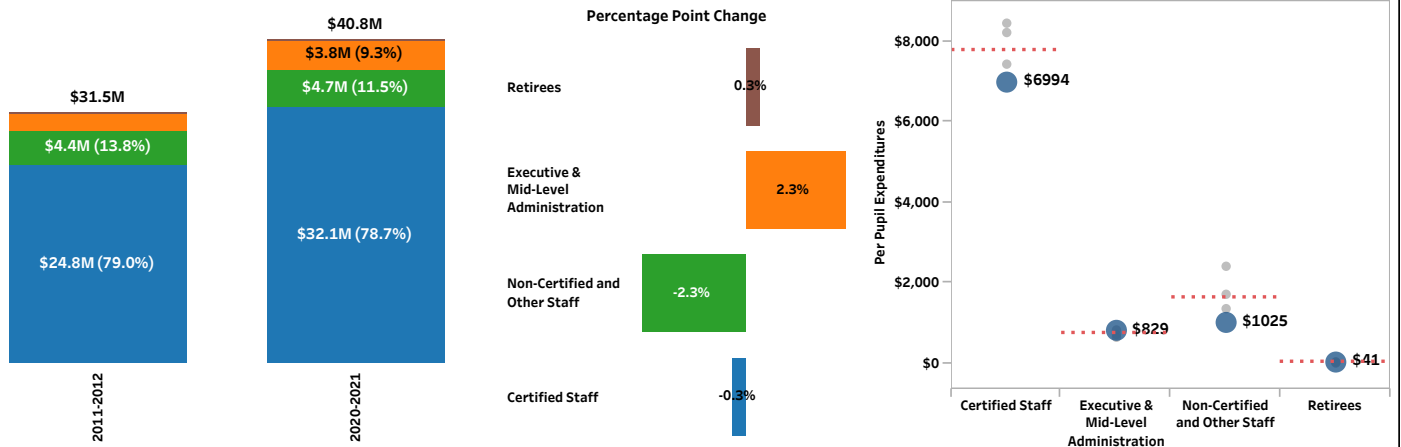




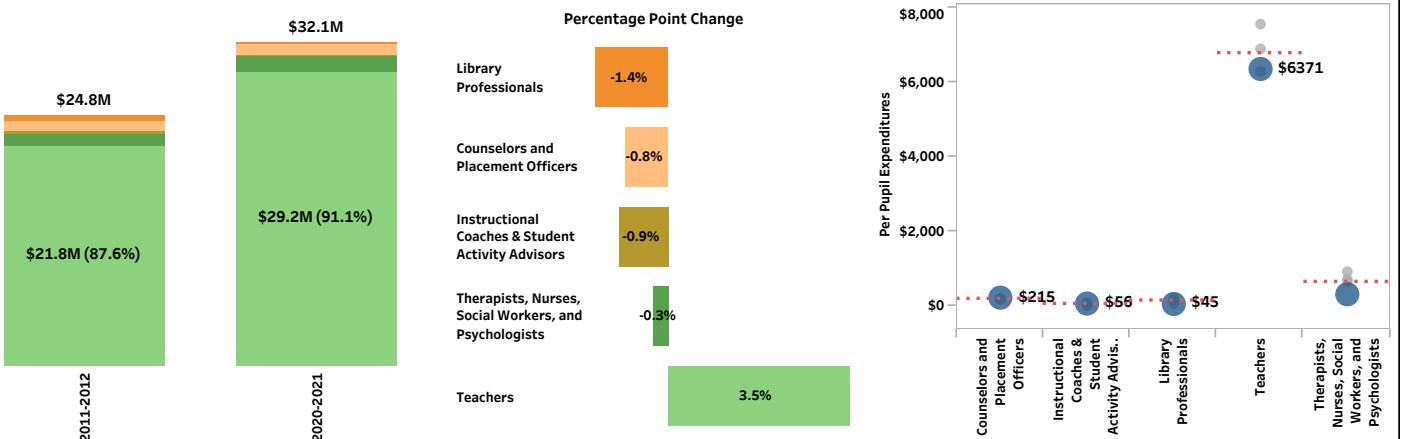
EXPENDITURES BY OBJECT AND EMPLOYEE BENEFITS (excl. COVID Federal Funds)

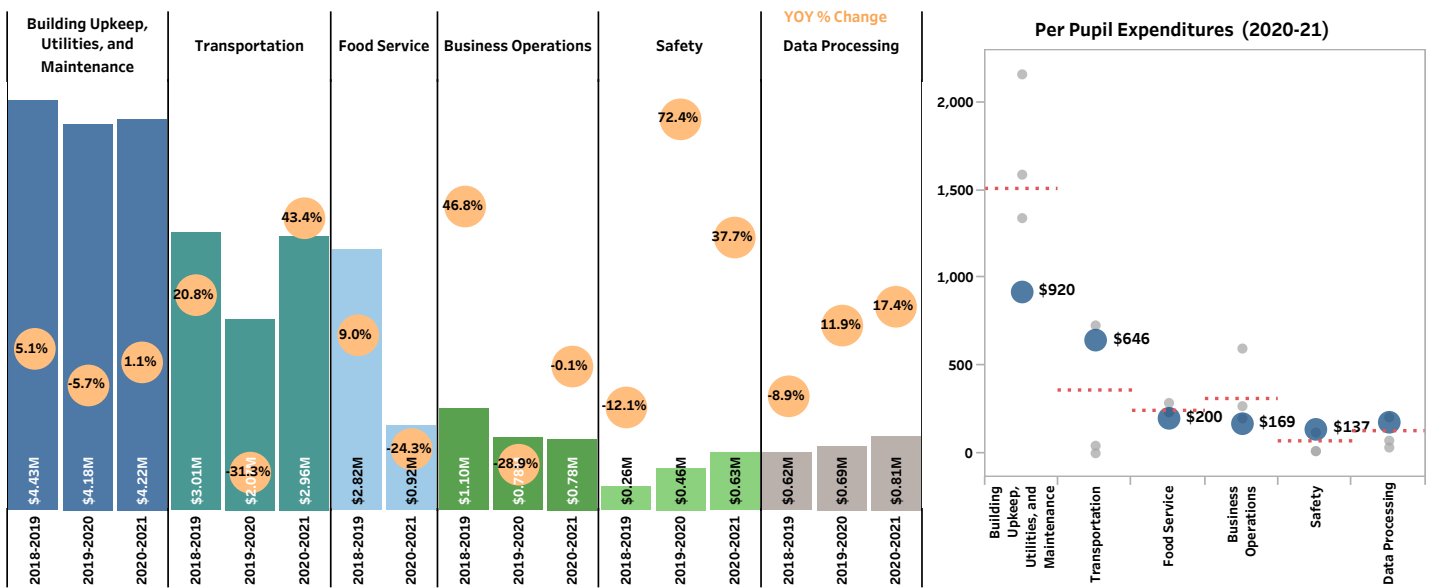


JOB CLASSIFICATION (excl. COVID Federal Funds)

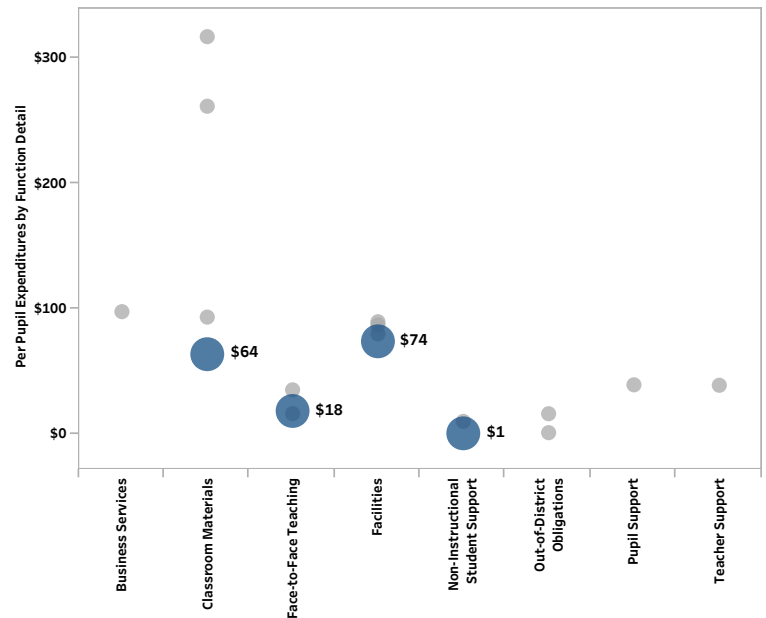


CERTIFIED STAFF DETAIL (excl. COVID Federal Funds)



OPERATIONS EXPENDITURES (excl. COVID Federal Funds)

COVID FEDERAL FUNDS SPENDING (2020-21)

	PPE	\$	%
Total COVID Relief Expenditures	\$157	720,720	100%
CARES Act - Coronavirus Relief Fund	\$139	636,001	88.2%
CARES Act - Coronavirus Relief Fund - Substitute Teacher Grants	\$18	84,719	11.8%



Source: UCOA and other RIDE Databases; % free/reduced lunch, % Differently Abled, and % Multilingual Learners are from the 2020-21 October 1st enrollment data collection. For definitions of categories, see [UCOA Accounting Manual](#).

Disclaimer: The data may reveal significant spending discrepancies among and within LEAs. Users of the UCOA must take care not to jump to conclusions or make assumptions. If there is an apparent discrepancy – an especially high or low district expenditure in any are..



Select District
Learning Community

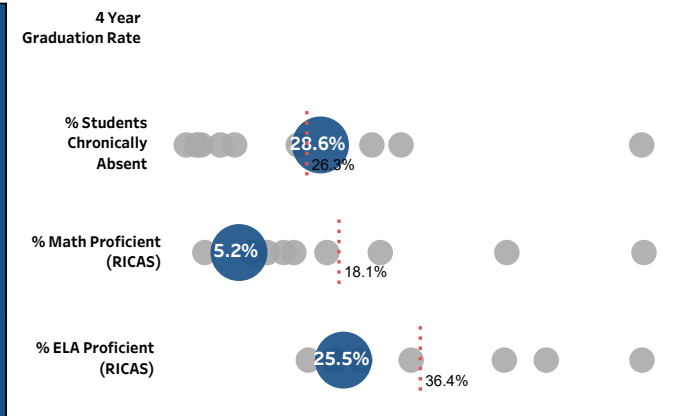
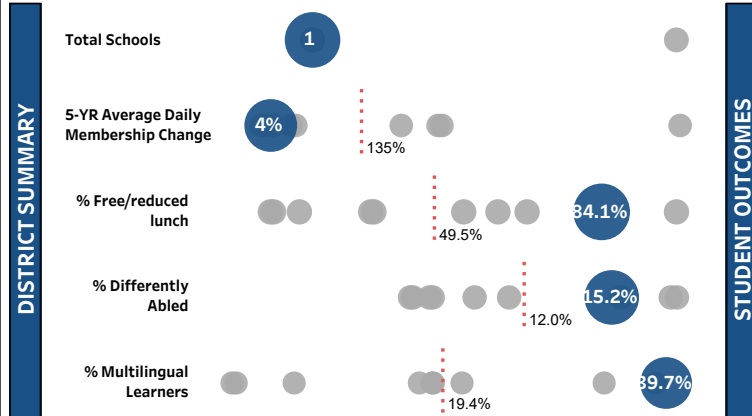
Select Benchmark Group
Proposed Benchmark Groups

Inflation Adjustment
Current Dollars

Customize

Group Average

District Chosen
Benchmark Districts

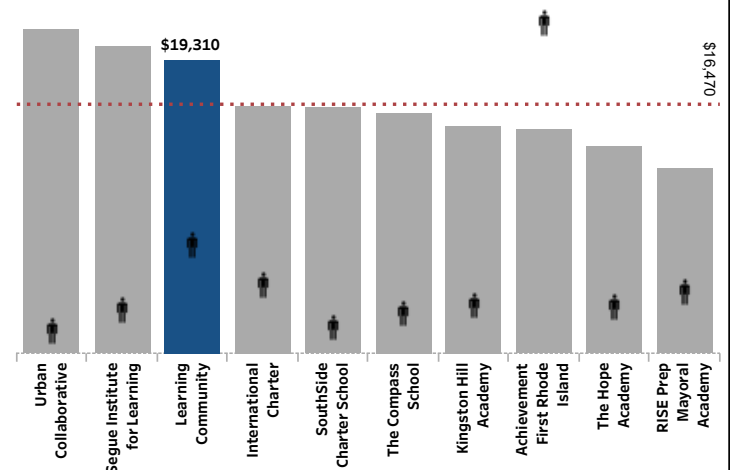
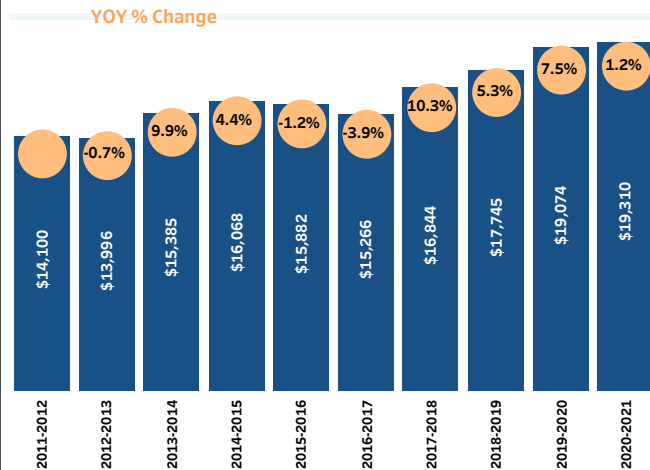


EXPENDITURES (excl. Debt Service and Capital Projects)

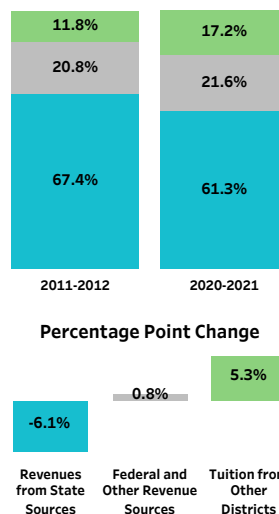
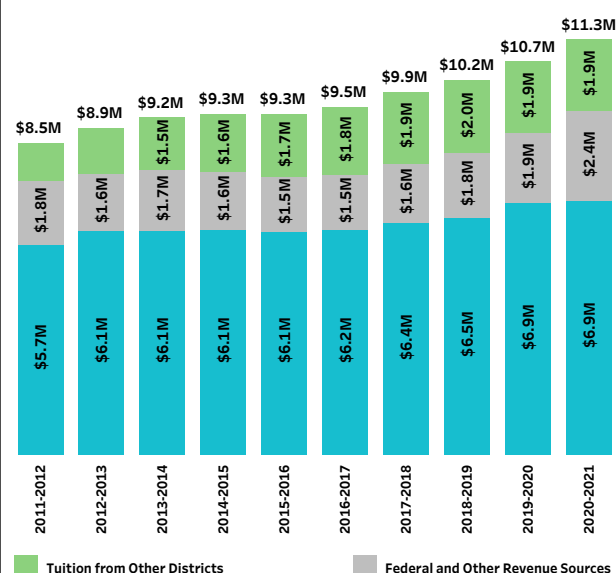
Expenditures per pupil

All

Per Pupil Expenditures (2020-21) † =ADM



REVENUES (excl. Capital Project and Debt Service Funds)



Per Pupil Revenues





CORE INSTRUCTIONAL (EXPECTED AND ACTUAL)

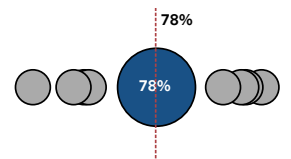
Actual Core Instructional Expenditures	Expected Core Instructional Expenditures	Difference Actual - Expected

% Core Instructional Covered

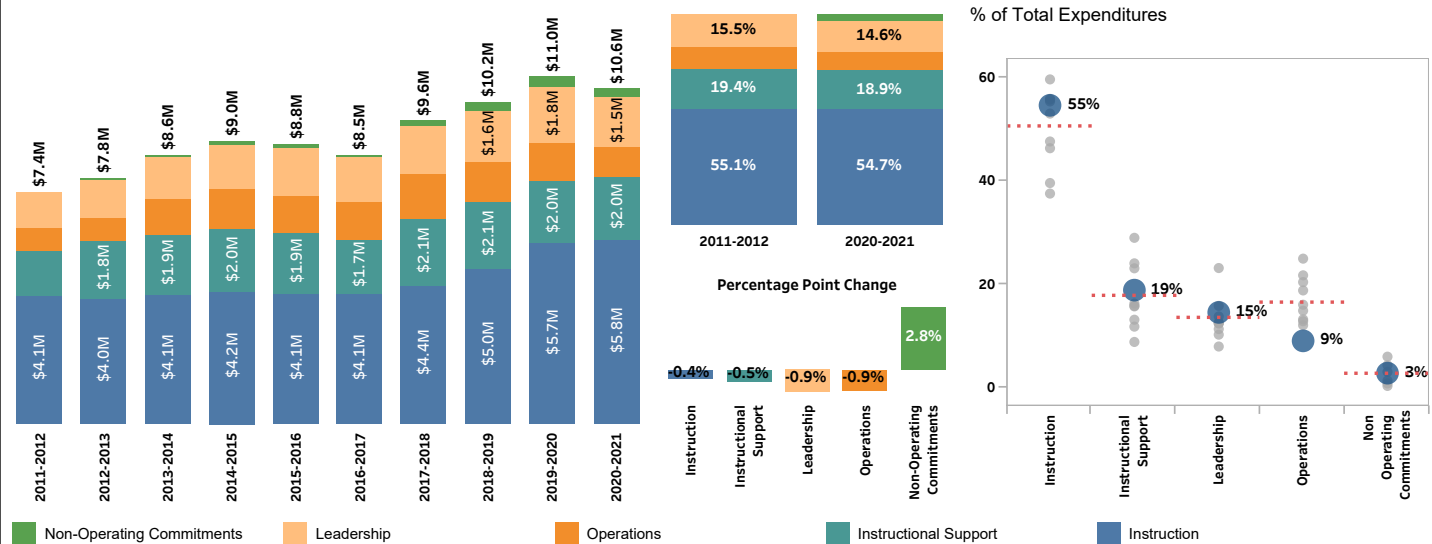
LOCAL CONTRIBUTIONS (EXPECTED AND ACTUAL)

Actual Local Contribution (Local Taxes after covering Non-Core)	Minimum Expected Local Taxes Contribution	Difference Actual-Expected

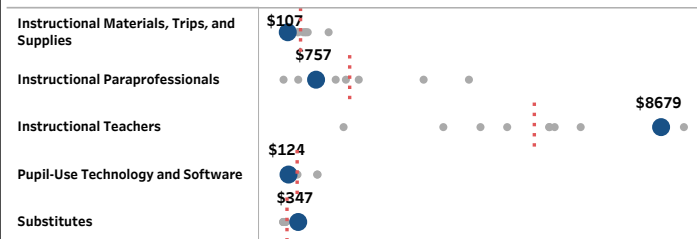
CORE INSTRUCTIONAL %



EXPENDITURES BY FUNCTION (excl. COVID Federal Funds)



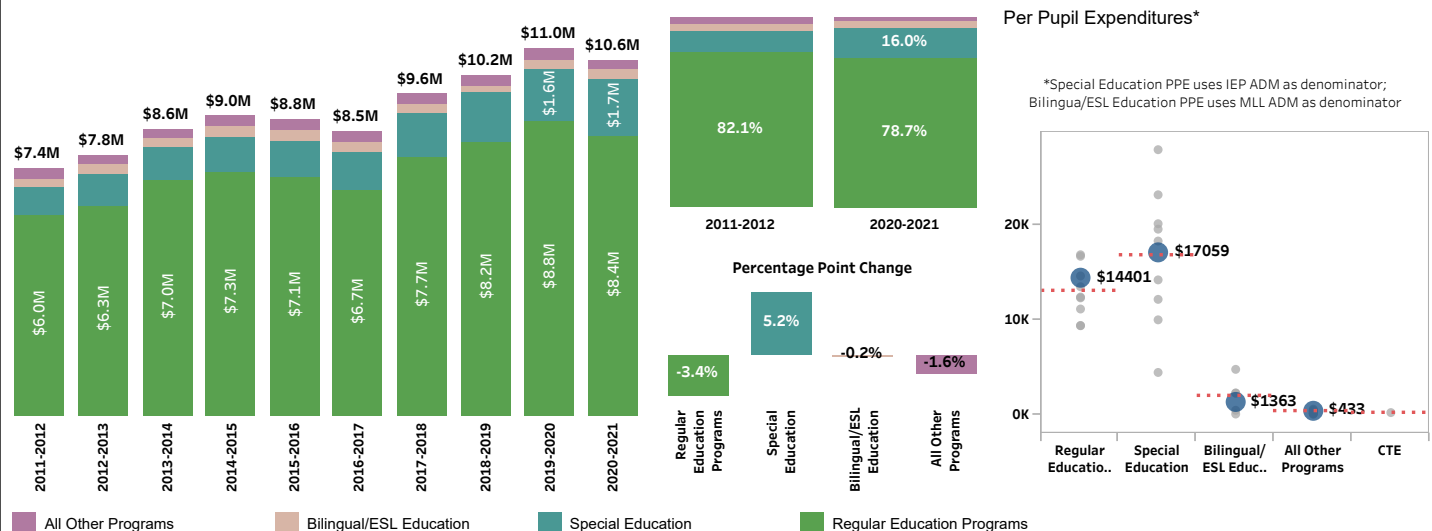
INSTRUCTION PPE (excl. COVID Federal Funds)



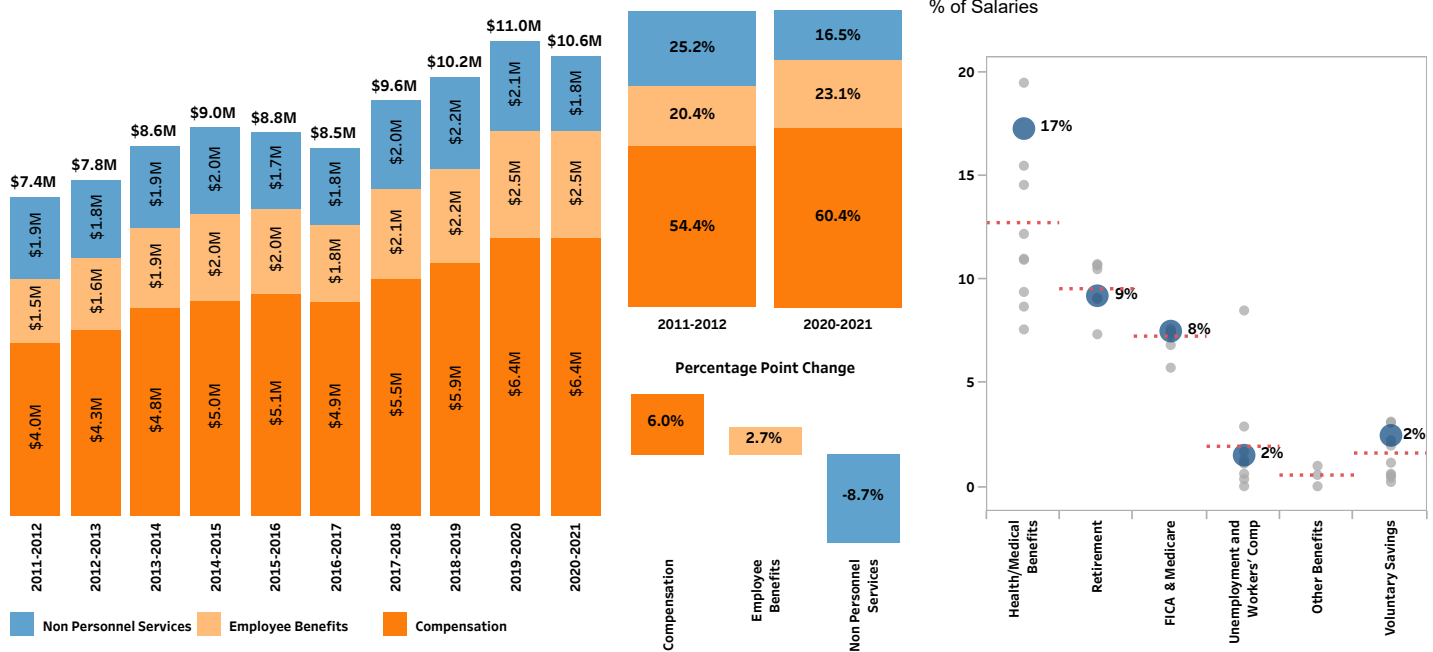
INSTRUCTIONAL SUPPORT PPE (excl. COVID Federal Funds)



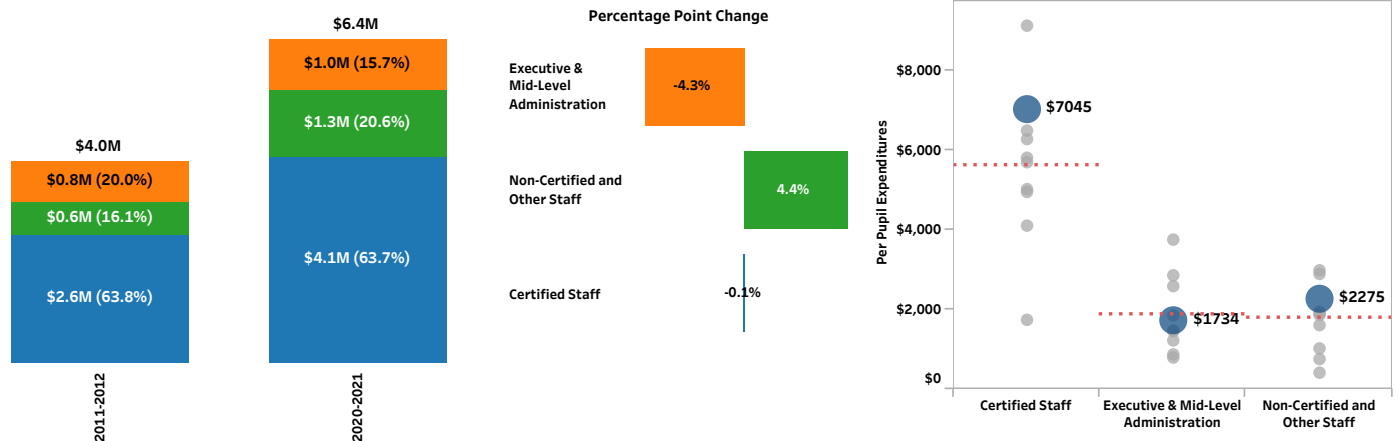
EXPENDITURES BY PROGRAM (excl. COVID Federal Funds)



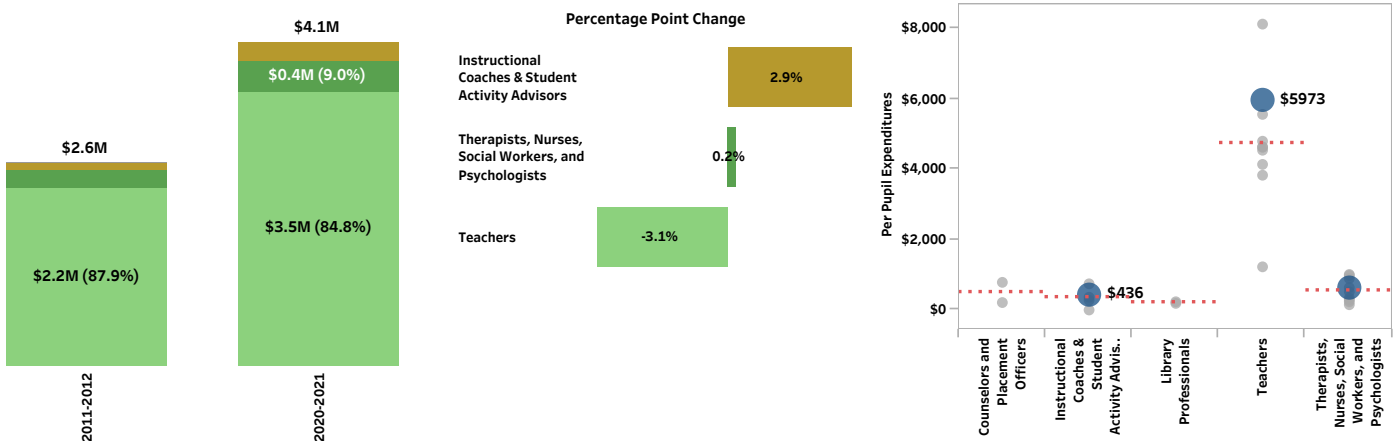
EXPENDITURES BY OBJECT AND EMPLOYEE BENEFITS (excl. COVID Federal Funds)



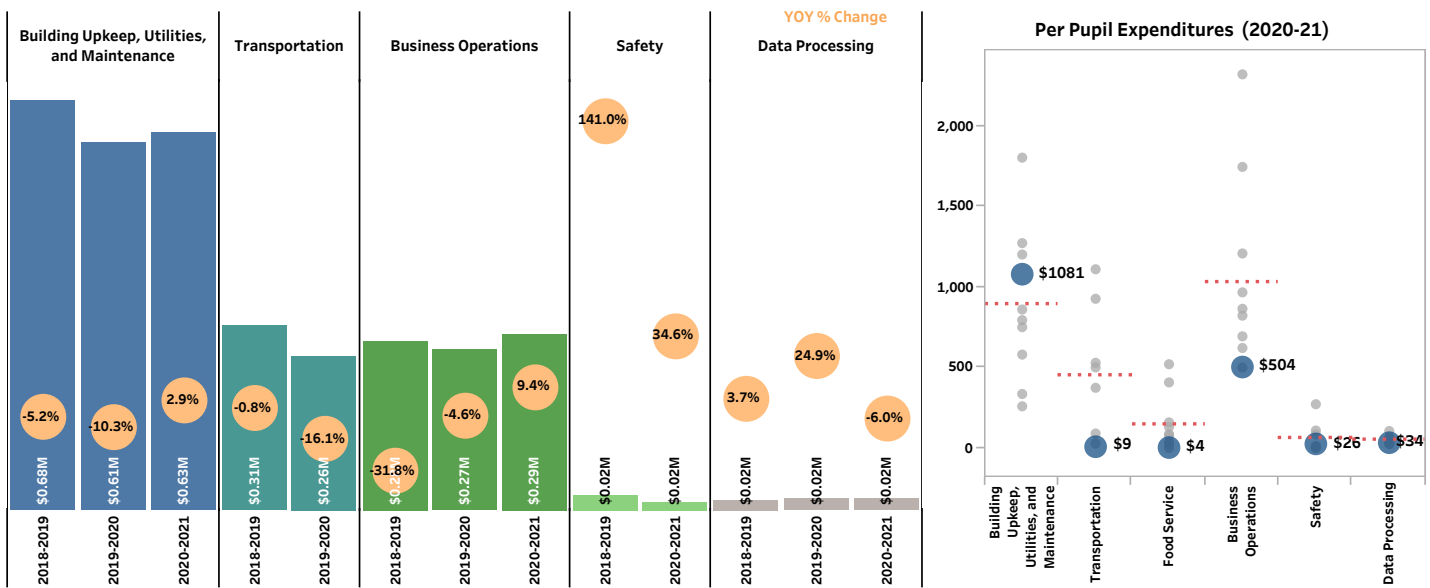
JOB CLASSIFICATION (excl. COVID Federal Funds)



CERTIFIED STAFF DETAIL (excl. COVID Federal Funds)

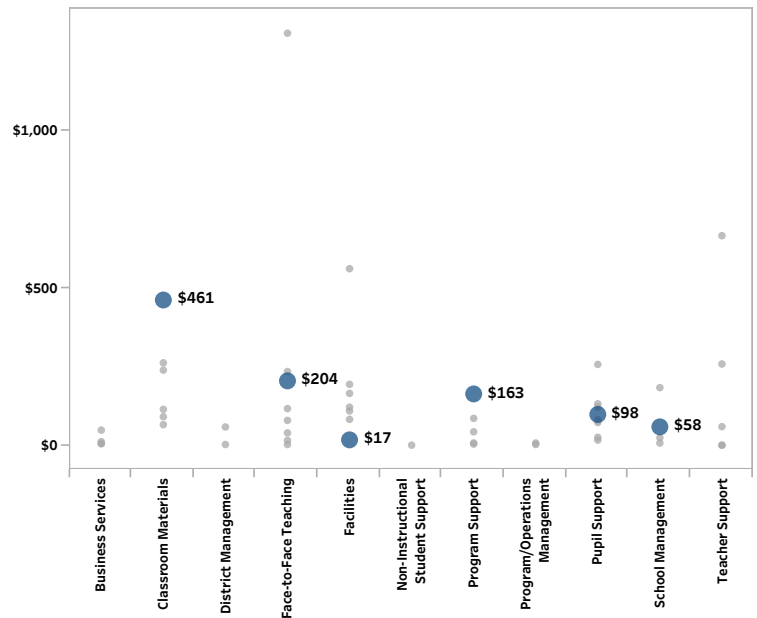


OPERATIONS EXPENDITURES (excl. COVID Federal Funds)



COVID FEDERAL FUNDS SPENDING (2020-21)

	PPE	\$	%
Total COVID Relief Expenditures	\$1,002	582,233	100%
CARES Act - Coronavirus Relief Fund	\$548	318,586	54.7%
CARES Act - Elementary and Secondary School Emergency Relief Fund	\$454	263,647	45.3%



Source: UCOA and other RIDE Databases; % free/reduced lunch, % Differently Abled, and % Multilingual Learners are from the 2020-21 October 1st enrollment data collection. For definitions of categories, see [UCOA Accounting Manual](#).

Disclaimer: The data may reveal significant spending discrepancies among and within LEAs. Users of the UCOA must take care not to jump to conclusions or make assumptions. If there is an apparent discrepancy – an especially high or low district expenditure in any are..