



**COLORADO**  
Department of Education

# Colorado School Districts Charter School Collaborative and Boards of Cooperative Services

## Revenues and Expenditures

### FY 2021-2022

#### **Colorado Department of Education**

Katy Anthes, Ph.D.      Commissioner of Education

#### **School Finance and Operations Division**

Jennifer Okes      Chief Operating Officer

Kate Bartlett      Executive Director of School District Operations

Glenn Gustafson      School Finance Program Manager

Mark Rydberg      School Finance Program Manager

Gene Fornecker      School Finance Senior Analyst

Tim Kahle      Principal Consultant

Kelly Wiedemer      Fiscal Data Analyst

David Miller      Data Analyst

Yolanda Lucero      Fiscal Data Coordinator

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Colorado Department of Education  
201 E. Colfax Ave., Denver, CO 80203  
303-866-6843

This FY 2020-2021 Revenues and Expenditures report is prepared to provide school districts, legislators, researchers, and the public with comparative financial data regarding Colorado public school districts, charter school collaborative and boards of cooperative services (BOCES).

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| <p style="text-align: center;">CDE Vision Statement</p> <p style="text-align: center;">All students graduate ready for college and careers and are prepared to be productive citizens of Colorado.</p> <p style="text-align: center;">CDE Mission Statement</p> <p style="text-align: center;">The mission of the Colorado Department of Education is to ensure equity and opportunity for every student, every step of the way.</p> |
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## **Revenues and Expenditures FY 2021-22**

### **General**

Financial information provided in this publication reflects activity from July 1, 2021, through June 30, 2022, and is based on audited reports furnished by school districts, charter school collaboratives and boards of cooperative services (BOCES) pursuant to Section 29-1-603, Colorado Revised Statutes.

Each table is arranged alphabetically by county for school districts and by name for boards of cooperative services. Within each county, school districts are listed in legal number order. At the end of each table, subtotals for school districts and for boards of cooperative services and totals for the state are provided.

Generally, at least three lines of information related to each revenue or expenditure category are shown: a total dollar amount, a per-funded-pupil dollar amount, and a percentage of the total revenues or expenditures that each individual revenue or expenditure category represents.

### **Fiscal Year 2021-22 Funded Pupil Count (FPC)**

Funded Pupil Count is calculated based on a formula in the Public School Finance Act of 1994, which includes a conversion from actual membership to a full-time equivalency (FTE). That is a conversion to full-time, part-time, and unfunded pupils based on enrollment, scheduling, and attendance.

In general, for the majority of school districts, funding is based on a one-day count based on the number of pupils as of October 2, 2022. In declining enrollment districts, this one-day count is averaged with up to four previous years' pupil counts.

### **Fiscal Year 2021-22 Membership**

The Pupil Membership data is based upon the Student October Count, including preschool through 12th grade. The Student October Count is based on a one-day membership count in which districts are asked to report all students who are actively enrolled and attending classes through their district on that date. Membership includes enrollment and attendance. The data submission to CDE includes students meeting the membership requirements as of the pupil enrollment count date.

### **Revenues**

Tables IA through IC illustrate total revenues classified by local, state, and federal funding sources.

Tables IIA and IIB illustrate revenues based on the various funds into which they are deposited.

## **Expenditures**

Tables IIA and IIB illustrate expenditures based on the various funds from which they occur.

Table IIIA illustrates instructional expenditures as they are incurred at the various locations within a school district or BOCES (e.g., elementary school, high school).

Tables IIIB through IIID illustrate instructional expenditures by program/subject area (e.g., Art, English Language Arts, Mathematics, Music, Natural Science) as they are incurred at high school and vocational school locations within the district or BOCES.

Table IVA details instructional program expenditures by object: salaries, employee benefits, purchased services, supplies and materials, capital outlay, and other.

Table IVB summarizes "support program" expenditures such as pupil and instructional staff support, administration, operations and maintenance, pupil transportation, food service operations, and other support services.

Table IVC summarizes total expenditures classified by "instruction," "support services," "community services," and "other" services.

Table V focuses exclusively on employee salary and benefit costs incurred for a variety of job classifications.

## **Fund Balances**

Beginning and ending fund balances are not reflected in the revenue and expenditure amounts reported.

## **Duplicate Reporting**

The amounts shown in this report represent unduplicated revenues and expenditures where possible. To that end, any transfers among funds and any duplicated reporting of activities within internal service funds are not included unless otherwise noted.

**Comparison of Revenue and Other Sources**  
**Table IA**

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Page 1: individual school district listings begin.  
Page 30: individual charter school collaborative / board of cooperative services listings begin.  
Page 34: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

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This table illustrates revenues by source without regard to the individual funds in which these revenues are deposited. Broadly, revenues can be separated into local, state (see Table IB), and federal (see Table IC) sources.

LOCAL SOURCES

**Property Taxes**

Property tax revenues and any penalties and interest received on such delinquent taxes are reported here. This amount includes revenues resulting from the mill levy imposed by a school district pursuant to the Public School Finance Act of 1994 and from any other authorized mill levies including, but not limited to, those to retire outstanding bonded indebtedness.

**Specific Ownership Taxes**

Vehicle ownership tax revenues received via the county are reported here. A portion of these revenues is considered part of the local funding share pursuant to the Public School Finance Act of 1994.

**Other Local Revenue**

All remaining local revenues are reported here. These revenues include tuition; textbook, transportation, and other fees; earnings on investments; charges for services; and other sources of local revenues. This amount does not include proceeds from the sale of general obligation bonds (long-term debt), which instead are shown separately in Table IC.

**Total Local Revenue**

The sum of all local sources of revenues is reported here.

**Comparison of Revenue and Other Sources  
Table IB**

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Page 36: individual school district listings begin.  
Page 58: individual charter school collaborative / board of cooperative services listings begin.  
Page 61: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

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This table illustrates revenues by source without regard to the individual funds in which these revenues are deposited. Broadly, revenues can be separated into local (see Table IA), state, and federal (see Table IC) sources.

**STATE SOURCES**

**State Share**

Revenues received for the state share funding portion of the total program calculated under the Public School Finance Act of 1994 are reported here. Included also are any adjustments resulting from Colorado Department of Education (CDE) audits of this program's funding.

**State Vocational Ed**

Revenues received pursuant to the state reimbursement for vocational education expenses incurred are reported here. Included also are any adjustments resulting from Colorado Community College and Occupational Education System (CCCOES) audits of this program's funding.

**State Special Education (E.C.E.A.)**

Revenues received pursuant to the state's Exceptional Children's Educational Act for funding of services to special education students are reported here. Included also are any adjustments resulting from Colorado Department of Education (CDE) audits of this program's funding.

**State English Language Proficiency (E.L.P.A.)**

Revenues received pursuant to the state's English Language Proficiency Act for funding of services to students in need of English language development are reported here. Included also are any adjustments resulting from Colorado Department of Education (CDE) audits of this program's funding.

**State Gifted Talented (E.C.E.A.)**

Revenues received pursuant to the state's Exceptional Children's Educational Act for funding of services to gifted and talented students are reported here. Included also are any adjustments resulting from Colorado Department of Education (CDE) audits of this program's funding.

**State Transportation**

Revenues received pursuant to the state reimbursement for student transportation expenses incurred are reported here. Included also are any adjustments resulting from Colorado Department of Education (CDE) audits of this program's funding.

**Other State Revenue**

All remaining state revenues are reported here. These revenues include any state funding for services to suspended or expelled students, for comprehensive health education, for emergencies, etc.

**Total State Revenue**

The sum of all state sources of revenues is reported here.

**Comparison of Revenue and Other Sources  
Table IC**

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Page 62: individual school district listings begin.  
Page 92: individual charter school collaborative / board of cooperative services listings begin.  
Page 96: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

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This table illustrates revenues by source without regard to the individual funds in which these revenues are deposited. Broadly, revenues can be separated into local (see Table IA), state (see Table IB), and federal sources.

FEDERAL SOURCES

**Federal Revenue**

The sum of all federal sources of revenues is reported here. These revenues include but are not limited to funds received for vocational education, education of children with disabilities, adult education, migrant children education, and nutrition and meal programs.

TOTAL REVENUE

**Total Revenue**

The sum of all local, state, and federal sources of revenues is reported here.

OTHER SOURCES

**Bond Sale Proceeds**

The sum of all proceeds from the sale of general obligation bonds (long-term debt) is reported here.

**Other Sources**

The sum of all remaining sources is reported here including, but not limited to, capital lease and certificates of participation financing proceeds.

TOTAL REVENUE AND OTHER SOURCES

**Total Revenue (and) Other Sources**

The sum of all revenues and other financing sources is reported here.



**Comparison of Revenues and Expenditures for Selected Funds**  
**Table IIA**

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Page 98: individual school district listings begin.  
Page 116: individual charter school collaborative / board of cooperative services listings begin.  
Page 118: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

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This table presents the revenues and expenditures for various funds in which activity is recorded: the General, Pupil Activity, Food Service, Insurance Reserve, and Capital Reserve Funds. Information for remaining funds is reported on Table IIB (see page x).

**General Fund**

This fund is required by Section 22-45-103(1)(a), CRS, and is used to finance and account for all ordinary operations of a district or board of cooperative services. Any lawful expenditure may be made from the General Fund.

Revenues -- sources primarily include property taxes, specific ownership taxes, and state funding pursuant to the Public School Finance Act of 1994; state moneys for transportation, English language proficiency, vocational education, and disabled children's education; and local sources of tuition, fee, and investment earnings income.

Expenditures -- moneys are expended for a variety of needs, including instruction, pupil and staff support, administration, operations and maintenance, transportation, food services, business services, community services, and other support services.

**Pupil Activity**

These funds (either special revenue or trust/agency) are used to record financial transactions relating to school-sponsored intrascholastic and interscholastic events.

Revenues -- sources primarily include fees charged for participation in school-sponsored clubs and activities, gate collections, fund raising sales, and any earnings on investments.

Expenditures -- moneys are expended in support of these clubs and activities.

**Food Service**

This fund is required by State Board of Education Rule (1 CCR 301-11) and is used to record food services operations funded through the U.S. Department of Agriculture's food and nutrition programs.

Revenues -- sources primarily include federal reimbursements and commodities, food sales, and any earnings on investments.

Expenditures -- moneys are expended for salaries and benefits of personnel (employed in the food service operations) and operating and capital costs. The reported amount also includes any depreciation expense.

### **Insurance Reserve**

These funds are used to record insurance-related activities.

Revenues -- sources primarily include the statutorily-required allocation of moneys received pursuant to the Public School Finance Act of 1994 and any earnings on investments.

Expenditures -- moneys are expended to pay for the loss of or damage to property; administrative expenses; loss control; workers' compensation; legal claims and judgements; and insurance premiums.

### **Capital Reserve**

These funds (either special revenue or capital project) are required by Section 22-45-103(1)(c), CRS, and are used for long-range capital needs.

Revenues -- sources primarily include the statutorily-required allocation of moneys received pursuant to the Public School Finance Act of 1994 and any earnings on investments.

Expenditures -- moneys are expended for land, buildings, improvements, vehicles and equipment, etc.

**Comparison of Revenues and Expenditures for Selected Funds**  
**Table IIB**

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Page 119: individual school district listings begin.  
Page 137: individual charter school collaborative / board of cooperative services listings begin.  
Page 139: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

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This table presents the revenues and expenditures for various funds in which activity is recorded: the Building, the Bond Redemption, and all other (enterprise, Governmental Designated Purpose Grant, internal service, special revenue, transportation, and trust and agency) Funds not reported elsewhere. Information for additional funds is reported on Table IIA (see page viii).

A total for all funds also is reported. Additionally, this table reports “current” expenditure amounts, which are designed to distinguish “operating” costs from “capital” costs.

**Building**

These funds (building and special building and technology) are required by State Board of Education Rule (1 CCR 301-11) and by Section 22-45-103(1)(d), CRS. They are used to account for the sale of general obligation bonds (long-term debt) and the receipt of certain property tax revenues, and for the subsequent spending of these moneys as approved by a school district’s voters.

Revenues -- sources primarily include the proceeds from approved bond sales, any revenues received from a specific special building and technology mill levy, and any earnings on investments.

Expenditures -- moneys are expended for approved capital projects.

**Bond Redemption**

These debt service funds are required by Section 22-45-103(1)(b), CRS, to repay outstanding bonded indebtedness obligations.

Revenues -- sources primarily include property tax revenues resulting from the levy of a mill approved by school district voters; specific ownership tax revenues; and any earnings on investments.

Expenditures -- moneys are expended for principal and interest payments required on outstanding general obligation bonds (long-term debt) and other indebtedness.

## Other

Included in this category are the following funds not reported elsewhere; each has unique sources of revenues and objects of expenditures.

Enterprise Fund -- optional and used to account for activities financed and operated in a manner similar to private business enterprises.

Governmental Designated Purpose Grant Fund -- optional and used to separately track activities relating to individual local, state, or federal grants received.

Internal Service Fund -- optional and used to record goods or services provided by one department or agency within a district or board of cooperative services to other departments or agencies within the district or board of cooperative services on a cost-reimbursement basis.

Special Revenue Fund -- optional and used to account for specific revenue sources which legally are restricted to expenditure for specified purposes.

Transportation Fund -- required by Section 22-45-103(1)(f), CRS, and used to account for revenues generated by a separate mill levy authorized by Section 22-40-102(1.7), CRS, or by a fee authorized by Section 22-32-113(5), CRS, to supplement a district's transportation funding received from the state Public School Transportation Fund.

Trust and Agency Fund -- optional and used to account for activities of a district or board of cooperative services acting in a trustee capacity or as an agent for individuals, organizations, other governmental units, etc.

## Total All Funds

The sum of all revenues and expenditures for all funds is reported here.

## Current Expenditures

\*With Transportation / With Private Sources -- this amount represents total non-capital expenditures from all funds except the Capital Reserve, Building, Bond Redemption, and Special Building and Technology Funds.

Without Transportation -- in addition to those adjustments noted above\*, this amount reduces all pupil transportation activity expenses of all funds from the calculation.

Without Private Sources -- in addition to those adjustments noted above\*, this amount reduces funds received by private sources.

**Comparison of Instructional Expenditures by Location**  
**Table IIIA**

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Page 140: individual school district listings begin.  
Page 162: individual charter school collaborative / board of cooperative services listings begin.  
Page 164: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

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This table illustrates instructional expenditures as they are incurred at the various locations within a school district or BOCES (e.g., elementary school, high school). Costs incurred for such instructional programs are separated into "operating" and "capital" (equipment) costs, in addition to being shown as total amounts.

Instruction includes those activities dealing directly with the interactions between students and staff, including paraprofessionals (aides) or classroom assistants who assist teachers in the instructional process.

**Elementary Schools**

Instructional expenditures incurred at schools (including charters) normally classified as elementary instruction and composed of any span of grade levels from pre-school through grade 8 are reported here.

**Middle Schools**

Instructional expenditures incurred at schools (including charters) normally falling between elementary schools and high schools and usually consisting of some combination of grade levels between grades 5 and 9 are reported here.

**Senior High Schools**

Instructional expenditures incurred at schools (including charters) serving grades normally following a middle (junior high) school and ending with grade 12 are reported here.

**Vocational Technical Schools**

Instructional expenditures incurred at secondary schools (including charters) which are separately organized for the purposes of offering education and training in vocational and/or technical skills and occupations are reported here.

**Online Schools**

Instructional expenditures incurred for the purposes of offering education through a virtual online setting are reported here.

**Combination Schools**

Instructional expenditures incurred at schools (including charters) that house on a permanent basis more than one type of instructional organization (e.g., elementary school and middle school) are reported here.

**Centralized Services**

Instructional expenditures incurred in association with centralized delivery of services are reported here.

**Service Centers**

Instructional expenditures incurred in association with centralized operations for specific activities rather than for specific buildings or facilities are reported here.

**District-Wide Costs**

Instructional expenditures incurred which are not directly associated with specific district services and which are not related to the level of services provided are reported here.

**Other Operational Units**

Instructional expenditures incurred in relation to other locations, operational units, cost centers, or sites not categorized elsewhere are reported here.

**Total Instructional Expenditures**

The sum of all instructional expenditures is reported here.

**Comparison of Instructional Expenditures  
at High Schools and Vocational  
Excluding Combination Schools  
Table IIIB**

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Page 166: individual school district listings begin.  
Page 186: individual charter school collaborative / board of cooperative services listings begin.  
Page 189: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

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This table illustrates instructional expenditures by program/subject area (e.g., Art, English Language Arts, Mathematics, Music, Natural Science) as they are incurred at high school and vocational school locations within the district or BOCES. Costs incurred for such instructional programs are separated into "operating" and "capital" (equipment) costs, in addition to being shown as total amounts. See also Tables IIIC and IIID.

Instruction includes those activities dealing directly with the interactions between students and staff, including paraprofessionals (aides) or classroom assistants who assist teachers in the instructional process.

**General High School Education**

Instructional expenditures incurred for which no feasible way exists to allocate to specific subject areas are reported here.

**General Post-Secondary Education**

Instructional expenditures incurred for K-12 students taking instructional course work at institutions of higher learning are reported here.

**General Integrated Education**

Instructional expenditures incurred for students of multiple levels or for programs which combine multiple subject areas are reported here.

**Gifted and Talented Education**

Instructional expenditures incurred for programs serving students who have been identified by professionally qualified personnel as being gifted and talented in areas such as academic subjects, fine arts, and vocational and technical areas are reported here.

**General Instructional Media**

Instructional expenditures incurred in association with the use of media resources are reported here.

**Other General Education**

Instructional expenditures incurred for any general education expense which cannot be categorized elsewhere are reported here.



**Comparison of Instructional Expenditures  
at High Schools and Vocational  
Excluding Combination Schools  
Table IIIC**

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Page 190: individual school district listings begin.  
Page 211: individual charter school collaborative / board of cooperative services listings begin.  
Page 214: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

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This table illustrates instructional expenditures by program/subject area (e.g., Art, English Language Arts, Mathematics, Music, Natural Science) as they are incurred at high school and vocational school locations within the district or BOCES. Costs incurred for such instructional programs are separated into "operating" and "capital" (equipment) costs, in addition to being shown as total amounts. See also Tables IIIB and IIID.

Instruction includes those activities dealing directly with the interactions between students and staff, including paraprofessionals (aides) or classroom assistants who assist teachers in the instructional process.

**Agriculture**

Instructional expenditures incurred in association with preparation for occupations requiring knowledge and skills in agriculture production, agricultural supplies, agricultural mechanization, agricultural products (processing), ornamental horticulture, forestry, or agricultural resources are reported here.

**Art**

Instructional expenditures incurred in association with the organized body of subject matter involving visual, tactile, and kinesthetic expression and with the history of art are reported here.

**Business**

Instructional expenditures incurred in association with the development of attitudes, knowledge, skills, and understanding concerned with business principles and practices having application for personal use and/or activities in the business world are reported here.

**Distributive Marketing Education**

Instructional expenditures incurred in association with the performance of activities that direct the flow of goods and services, including their appropriate utilization from the producer to the consumer or user are reported here. Such activities include selling, buying, transporting, storing, promoting, financing, marketing, and managing.

**English Language Arts**

Instructional expenditures incurred in association with developing an understanding of the language system, proficiency and control in the use of the English language, an appreciation of a variety of literary forms, an understanding and appreciation of various aspects of past and present cultures as expressed in literature, and interests which will motivate lifelong learning are reported here.

**Foreign Languages**

Instructional expenditures incurred in association with learning a foreign language, including learning English as a foreign language, are reported here.

**Health Occupations Education**

Instructional expenditures incurred in association with knowledge, understanding, and skills required to support the health professions are reported here, including diagnostic, therapeutic, preventative, restorative, and rehabilitative services.

**Physical Curriculum**

Instructional expenditures incurred in association with health and safety in daily living, physical education, and recreation are reported here.

**Family & Consumer Education**

Instructional expenditures incurred in association with home economics understanding, attitudes, and skills relevant to personal, home, and family life and related occupations are reported here.

**Industrial Arts Technology Education**

Instructional expenditures incurred in association with development of an understanding about the technical, consumer, occupational, recreational, organizational, managerial, social, historical, and cultural aspects of industry and technology (including layout designing, producing, processing, assembling, testing, maintaining, servicing, and repairing any product or commodity) are reported here.

**Comparison of Instructional Expenditures  
at High Schools and Vocational  
Excluding Combination Schools  
Table IIID**

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Page 216: individual school district listings begin.  
Page 238: individual charter school collaborative / board of cooperative services listings begin.  
Page 241: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

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This table illustrates instructional expenditures by program/subject area (e.g., Art, English Language Arts, Mathematics, Music, Natural Science) as they are incurred at high school and vocational school locations within the district or BOCES. Costs incurred for such instructional programs are separated into "operating" and "capital" (equipment) costs, in addition to being shown as total amounts. See also Tables IIIB and IIIC.

Instruction includes those activities dealing directly with the interactions between students and staff, including paraprofessionals (aides) or classroom assistants who assist teachers in the instructional process.

**Mathematics**

Instructional expenditures incurred in association with the science of relations existing between quantities (magnitude) and operations and with the science of methods used for deducting from other quantities, known or supposed, the quantities sought are reported here.

**Music**

Instructional expenditures incurred in association with the fine art that utilizes sounds in time in meaningful and organized manners and with the appreciation, creation, performance, and enjoyment of such art are reported here.

**Natural Science**

Instructional expenditures incurred in association with the physical and biological world and of the processes of discovering and validating knowledge about such world are reported here.

**Office Occupations**

Instructional expenditures incurred in association with opportunities for students to prepare for and achieve career objectives in public or private enterprises or organizations related to the facilitating function of the office are reported here.

**Social Sciences**

Instructional expenditures incurred in association with elements and institutions of human society in the disciplines of history, economics, political science, sociology, anthropology, psychology, geography, and philosophy are reported here.

**Technical Education Computer Technology**

Instructional expenditures incurred in association with acquisition of knowledge and skills in the area of computers are reported here.

**Special Education**

Instructional expenditures incurred in association with a special curriculum consisting of courses and other provisions which are different from or in addition to those provided in the usual school program and provided for exceptional pupils by specially qualified personnel are reported here.

**Co-curricular Activities Athletic/Sport**

Instructional expenditures incurred in association with school-sponsored athletic activities or experiences, under the guidance or supervision of qualified adults, designed to provide opportunities for students to participate on an individual basis, in small groups, or in large groups for such purposes as motivation, enjoyment, and improvement of skills are reported here.

**Co-curricular Activities Nonathletic**

Instructional expenditures incurred in association with school-sponsored nonathletic activities or experiences, under the guidance or supervision of qualified adults, designed to provide opportunities for students to participate on an individual basis, in small groups, or in large groups for such purposes as motivation, enjoyment, and improvement of skills are reported here.

**Total Instructional Expenditures**

The sum of all instructional expenditures at high schools and vocational schools excluding combination schools is reported here.

**Comparison of Instructional Program Expenditures by Object**  
**Table IVA**

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Page 243: individual school district listings begin.  
Page 262: individual charter school collaborative / board of cooperative services listings begin.  
Page 264: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

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This table illustrates total expenditures for instruction. Instruction includes those activities dealing directly with the interactions between students and staff, including paraprofessionals (aides) or classroom assistants who assist teachers in the instructional process.

**Salaries**

Amounts paid to both permanent and temporary instructional employees, including substitutes, are reported here.

**Employee Benefits**

Amounts paid on behalf of instructional employees for fringe benefits such as life, health, and disability insurance, retirement contributions, etc., are reported here.

**Purchased Services**

Amounts paid for instructional services provided by persons or firms outside the school district or board of cooperative services are reported here.

**Supplies & Materials**

Amounts paid for instructional items of an expendable nature are reported here.

**Capital Outlay**

Amounts paid for instructional items of a non-expendable nature (e.g., equipment) are reported here.

**Other Expenditures**

Amounts paid for all other instructional costs not included elsewhere are reported here.

**Total**

The sum of all instructional expenditures is reported here.

**Comparison of Support Program Expenditures  
Table IVB**

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Page 266: individual school district listings begin.  
Page 285: individual charter school collaborative / board of cooperative services listings begin.  
Page 287: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

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This table illustrates total expenditures for support services. The reported amounts include expenditures for salaries, employee benefits, purchased services, supplies and materials, capital outlay, and other costs.

**Pupils**

Amounts paid for activities designed to assess and improve the well-being of students and to supplement the teaching process (e.g., medical, placement, and guidance services) are reported here.

**Instructional Staff**

Amounts paid for activities associated with assisting instructional staff with the content and process of providing learning experiences for students (e.g., curriculum development) are reported here.

**General Administration**

Amounts paid for activities associated with establishing and administering school district operating policies (e.g., board of education, superintendent, legal, and auditing services) are reported here.

**School Administration**

Amounts paid for activities associated with overall administration responsibility of a school or a combination of schools (e.g., school principal services) is reported here.

**Operations & Maintenance**

Amounts paid for activities associated with the operation and maintenance of grounds, buildings, and equipment are reported here.

**Pupil Transportation**

Amounts paid for transportation of students to and from their places of residence and the public schools in which they are enrolled (and including school activities held at sites other than the public schools) are reported here.

**Food Services**

Amounts paid for providing food to students and staff, including preparation and delivery, is reported here.

**Other Support**

Amounts paid for all other support services (e.g., business office and planning and evaluation services) are reported here.

**Total**

The sum of all expenditures for support services is reported here.

**Comparison of All Program Expenditures  
Table IVC**

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Page 289: individual school district listings begin.  
Page 315: individual charter school collaborative / board of cooperative services listings begin.  
Page 319: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

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This table summarizes total expenditures classified by instruction, support, community, and other services. See also Tables IVA and IVB for more detailed illustrations.

**Total Instruction**

The sum of all expenditures for instruction as reported in Table IVA (see page xx) is reported here.

**Total Support Services**

The sum of all expenditures for support services as reported in Table IVB (see page xxii) is reported here.

**Community Services**

Amounts paid for activities associated with providing services to the community (e.g., recreation and childcare programs) are reported here.

**Other Expenditures**

Amounts paid for all expenditures other than Instruction, Support Services, and Community Services are reported here.

**Total Expenditures**

The sum of all Instruction, Support Services, Community Services, and Other expenditures is reported here.



**Comparison of Salaries and Benefits by Job Classification**  
**Table V**

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Page 321: individual school district listings begin.  
Page 348: individual charter school collaborative / board of cooperative services listings begin.  
Page 350: school district subtotals, charter school collaborative / board of cooperative services subtotals, and state totals are reported.

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This table summarizes the largest expenses for most school districts and boards of cooperative services (salaries and employee benefits) and illustrates these expenses by the type of personnel for which such costs are incurred.

**Administrator**

Salary and benefit costs incurred for individuals who perform managerial activities and who are responsible for developing and interpreting policies or regulations and for executing those policies or regulations through the direction of other individuals are reported here.

**Professional Instructional**

Salary and benefit costs incurred for individuals who perform duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree, including skills in the field of education or educational psychology, are reported here.

**Professional Other**

Salary and benefit costs incurred for individuals who perform assignments requiring a high degree of knowledge and skills usually acquired through at least a baccalaureate degree but not requiring skills in the field of education are reported here.

**Paraprofessionals**

Salary and benefit costs incurred for individuals who perform activities supporting professional individuals/functions are reported here.

**Office Administrative Support**

Salary and benefit costs incurred for individuals who perform the activities of preparing, transferring, transcribing, systematizing, or preserving communications, records, or transactions are reported here.

**Crafts, Trades, Services**

Salary and benefit costs incurred for individuals who perform tasks that require skill levels which can be acquired through on-the-job training and experience or through apprenticeship or other formal training programs are reported here.

**Total Salaries and Benefits**

The sum of all salary and benefit costs is reported here.

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