

# Per Pupil Expenditures By Function (School) - Report Notes

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## Overview

This report details the school-level expenditures by function, and provides limited demographic information for each school. The function describes the activity for which a service or material object is acquired. Dollar amounts are rounded to the nearest whole dollar. Amounts may not sum exactly due to rounding.

## How to Use this Report

Use the the dropdowns to generate results for this report. Export the results to a .csv file by clicking [Export .csv file](#).

- To view School PPE by Function for all districts and all schools, select “All Districts” from the District dropdown, and the Schools dropdown will default to “All Schools.” Click Submit.
- To view School PPE by Function for a single district and all schools in that district, select the district from the District dropdown, and the Schools dropdown will default to “All Schools.” Click Submit.
- To view School PPE by Function for a single district and a single school in that district, select the district from the District dropdown, and the school from the Schools dropdown, and click Submit.

## Inclusion/Exclusion Rules

All reports present PPE for free elementary and secondary education, including both regular and special education. Reports exclude expenditures for food services not funded by local funds, debt, capital, adult education, community services, and state contributions to teachers’ retirement. Data for the following cases are not listed separately; however, their amounts are included in applicable totals:

- Schools or outplaced tuition types with low pupil counts (5 or less)
- Programs operated by school districts, but not classified as schools
- For years earlier than 2019-20, magnet schools that enroll both full-time and part-time students

## Terms/Definitions

Term	Definition	Values
District	Name of district.	District Names
School	Name of school.	School Names
Low Grade	The lowest grade of the grade range reported for the school in CSDE’s Directory Manager system.	PK - 12
High Grade	The highest grade of the grade range reported for the school in CSDE’s Directory Manager system.	PK - 12
Enrollment	Pupil count for October 1 of the school year.	Counts

Term	Definition	Values
% High Needs	The percentage of October enrollment identified as high needs, i.e., special education, eligible for free or reduced price meals, or English learners.	Percentages
Instruction PPE	Activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom or in another location.	Dollars per pupil
Support services – students PPE	Activities providing student support services designed to assess and improve the well-being of students and to supplement the teaching process. This includes guidance, social, and health services.	Dollars per pupil
Improvement of instruction PPE	Activities assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.	Dollars per pupil
Library and media services PPE	Activities for library and educational media services.	Dollars per pupil
Support services – Instruction PPE	Activities assisting the instructional staff with the content and process of providing learning experiences for students not reported as Improving Instruction or Library and media services.	Dollars per pupil
Support services – school-based administration PPE	Activities concerned with the administrative responsibility of directing and managing the operation of a school, such as the principal's office.	Dollars per pupil
Operation and maintenance of plant PPE	Activities concerned with keeping the physical plant open, comfortable and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair.	Dollars per pupil
Transportation other than to/from home PPE	Activities providing transportation other than to and from home, such as for field trips or athletic activities, if accounted for at the school level.	Dollars per pupil
Enterprise Operations PPE	Activities for enterprise operations, i.e. activities that are financed and operated in a manner similar to private business enterprises, for example a school bookstore. Also includes athletics, bands, dramatics, and any school activity paid by local appropriations. Does not include any student activity funds.	Dollars per pupil
Minor school construction PPE	Activities concerned with minor school construction projects, such as for roof replacement, energy conservation, or updates to comply with building codes. (Applies to years earlier than 2019-20 only.)	Dollars per pupil
Total PPE	Total school-level expenditures.	Dollars per pupil

### **Source(s) and Update Schedule**

Financial data are taken from the Education Financial System (EFS), reported by local and regional school districts, regional education service centers, and charter schools. Pupil counts are from October 1 enrollment data reported in the Public School Information System (PSIS). The data have not been fully audited; audits may result in changes in the data presented.

### **Other Helpful Information**

This report is based upon data reported by school districts; questions concerning report data should be addressed to the school district.

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