Per Pupil Expenditures By Object (School)- Report Notes

Table of Contents

Overview
This report details the school-level expenditures by object, and provides limited demographic information for each school. The object describes the service or commodity obtained as the result of a specific expenditure. 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 Object 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 Object 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 Object 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
Salaries PPE	Gross salary expenditures for all school staff, including teachers, principals, and support staff.	Dollars per pupil
Employee Benefits PPE	All fringe benefits paid on behalf of employees including health and life insurance, Social Security, employer retirement contributions and workers' compensation payments. Note that the state's contribution to teacher retirement funds are not included.	Dollars per pupil
Purchased Services PPE	Services rendered by organizations or personnel not on the payroll of the school district. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.	Dollars per pupil
Supplies PPE	Items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Includes, for example, instructional supplies such as textbooks, office supplies, electricity, and fuel.	Dollars per pupil
Property PPE	Purchases of equipment, furniture, equipment, and for minor school construction projects such as for roof replacement, energy conservation, or updates to comply with building codes.	Dollars per pupil
Other PPE	Expenditures not included in the other objects.	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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