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The 2011-2012 Review of Selected Components in the Essential Programs and Services Funding Formula

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**The 2011-2012 Review of Selected Components in the
Essential Programs and Services Funding Formula**

Report to
Commissioner Stephen Bowen
Maine Department of Education & Cultural Services
and the
Joint Standing Committee on Education and Cultural Affairs
Maine State Legislature

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The 2011-2012 Review of Selected Components of the Maine Essential Programs and Services Program

David L. Silvernail

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Introduction

The Essential Programs and Services (EPS) school funding model is designed to insure that schools have the programs and services which are essential if all students are to have equitable opportunities to achieve the Maine Learning Results. The history and development of Maine's Essential Programs and Services program dates back to the late 1990s. Prior to 1997, the cost of educating Maine's children was based on what is known as an expenditure-driven formula. Whatever was *spent* in any given year by the state and local communities combined was considered what it *costs* to educate our youth. The total cost for the next year was simply what had been spent in previous years, plus an additional amount to account for inflation. In 1997, the formula was changed to a guaranteed foundation program. In a guaranteed foundation formula, a state guarantees a certain amount of funding, an equal foundation amount, for each child in a school district. In the case of Maine, this guaranteed foundation was adjusted upward or downward based on the amount of state funds the Maine Legislature approved for education in any given year. Thus, historically the educational costs in Maine had been based on past expenditures (prior to 1997) or an adjusted guarantee amount (after 1997). Over time each of these funding strategies resulted in considerable disparities in educational funds available to different school districts across the state.

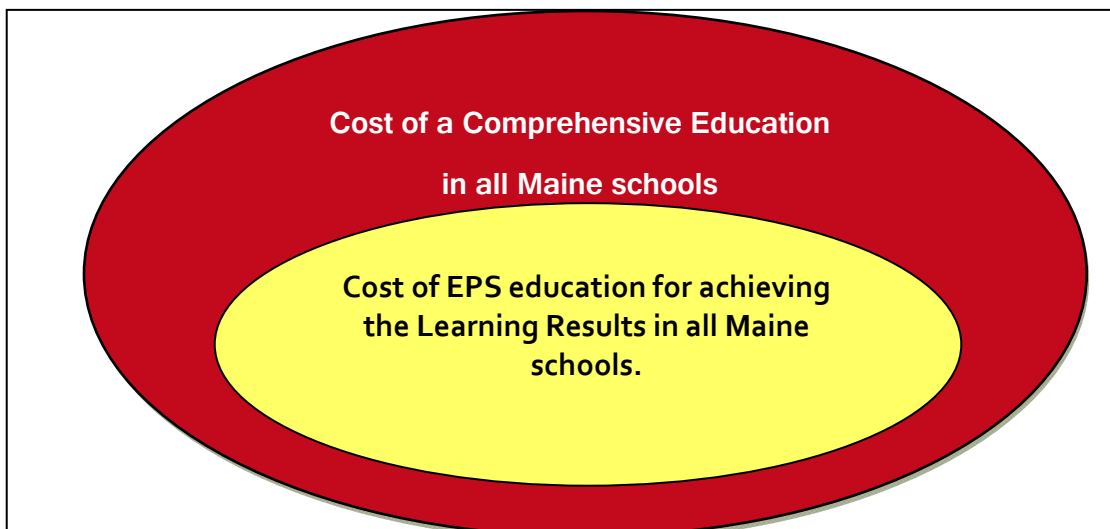
In 1996 the Maine Legislature passed LD958, a law which directed the Maine State Board of Education (MSBE) to develop a plan for the definition and funding of essential programs and services. To fulfill this directive, the MSBE established a committee, the Essential Programs and Services Task Force, which developed the initial conceptual framework for the plan. The work of this original task force ended in early spring 1997 because of insufficient funds to complete the actual plan. In spring 1997 the Maine Legislature passed LD1137, providing funding for continuing the task force work. With the passage of LD1137, the Essential Programs and Services (EPS) task force was reconstituted and resumed its work in July 1997. LD1137, Section 10-1, stated in part:

Beginning July, 1997 the State Board of Education shall develop for the Legislature an implementation plan for funding essential programs and

services. The plan must be based on the criteria for student learning developed by the Task Force on *Learning Results* and established in Public Law 1995, Chapter 649 and in rules adopted by the board and the Department of Education. The plan must include establishment of a system to measure and ensure that schools are held accountable for student *Learning Results*.

The Maine State Board of Education established a seventeen (17) member task force, representing a wide range of education constituencies. This task force worked over the course of two years to develop the Essential Programs and Services funding model. The task force work was guided by one fundamental principle: that the new approach for funding K-12 education should **insure that all schools had the programs and services which were essential if all students were to have equitable educational opportunities to achieve the *Learning Results*.** This principle was a key one for several reasons. First, the legislation did not request a new funding approach for *all* the programs and services schools may provide to meet the needs of children, but rather an approach for providing *only the programs and services necessary for achieving the Learning Results*. Accordingly, while the task force identified some additional programs and services it believed should be available in all schools and communities, the Essential Programs and Services (EPS) Model developed by the task force focused only on those resources it believed were needed for achieving the *Learning Results*. Figure 1 provides a graphic depiction of this key principle. As shown in the figure, the cost of a comprehensive education program was believed to be more than just the cost of achieving the Learning Results, but the legislative mandate was to develop only a portion of what might be considered a comprehensive funding model.

Figure 1: Costs of Maine K-12 Education



Second, providing equitable opportunities in all Maine schools would, the task force concluded, require differing levels of resources in different schools. Some children have specialized needs (i.e., special education, disadvantaged youth, limited English proficiency children, etc.). Schools would need more resources to insure that these children could achieve the *Learning Results*. Additionally, it was believed that the level of resources in a school may vary somewhat depending upon the size of the school, in terms of student enrollment, and geographic location in the state. Thus, the task force recognized that providing equitable opportunities required more than just providing an equal amount of resources to support each student in each school.

Third, the legislative charge was designed to address student equity. The task force recognized that taxpayer equity and a formula for fairly distributing the state portion of education resources were also important. However, insuring taxpayer equity fell beyond the scope and mandate of the task force's work, as defined in the 1997 legislation. Taxpayer equity was addressed later by the Legislature through passage of LD1 in 2005. This law established the amount and distribution of the state portion of aid for K-12 education, and included a plan for increasing the state share of funding K-12 education to 55%.

Definition of Essential Programs and Services

In establishing the essential programs and services model, the first step entailed defining what were to be considered essential programs and services. Based on the legislative charge, the task force developed definitions for essential programs and services as follows:

Essential Programs were defined as those programs and courses Maine schools need to offer **all** students so that they could meet the *Learning Results* standards in the eight *Learning Results* program areas of:

- | | |
|----------------------------------|-----------------------------------|
| a. Career Preparation | e. Modern and Classical Languages |
| b. English and Language Arts | f. Science and Technology |
| c. Health and Physical Education | g. Social Studies |
| d. Mathematics | h. Visual and Performing Arts |

Essential Services were those resources and services required to insure that each Maine student was offered an equitable opportunity to achieve the *Learning Results* standards contained in the eight essential programs. These resources and services were categorized into the following components:

Essential Services

A. School Personnel

1. regular classroom and special subject teachers
2. education technicians
3. counseling/guidance staff
4. library staff
5. health staff
6. administrative staff
7. support/clerical staff
8. substitute teachers

B. Supplies and Equipment

C. Resources for Specialized

Student Populations

1. special needs pupils
2. Limited English Proficiency (LEP) pupils
3. disadvantaged youth
4. primary (K-2) grade children

D. Specialized Services

1. professional development
2. student assessment
3. instructional leadership support
4. technology
5. co-curricular and extra-curricular student learning

E. District Services

1. system administration
2. maintenance of operations

F. School Level Adjustments

1. vocational education
2. teacher educational attainment
3. transportation
4. small schools
5. debt services

Methodology for Determining Levels of Resources and Services and Costs

After defining the essential programs and services, the task force turned its attention to conducting what is called in the field of education finance “a costing out” study. One of three different approaches are often used by various states and other agencies in conducting costing out studies. These are:

1. Professional Judgment Approach: Researchers ask professional educators to decide what level of resources are needed to provide an adequate education.
2. Successful District Approach: Researchers use the level of resources found in successful schools to establish an adequate education.
3. Cost Function Approach: Researchers use statistical analysis of the cost of various school functions to establish adequate education costs.

Each of these three approaches has strengths and weaknesses, so the EPS task force chose to use a hybrid approach, using features from each of the three approaches.

The task force used four key sources of information and data to inform its work. These were:

1. Empirical information on Maine schools.
2. Evidence from existing or proposed models.
3. National literature on school resources and performance.
4. Expert testimony

Based on this work of the task force, the Essential Programs and Services model was established, and codified into law in 2005. The approved EPS model was based on two fundamental premises. First, there should be adequate resources in each of Maine’s school administrative units and schools to achieve desired outcomes. Second, there should be equity in the distribution of these adequate resources among Maine’s school administrative units; where equity is defined as similar school administrative units should be treated similarly in the school funding formula, and dissimilar school administrative units should be treated dissimilarly.

In legislating the essential programs and services funding model, the Legislature also established a three year cycle for reviewing each of the various component of the EPS funding model. The schedule which was established is as follows:

Essential Programs and Services – Three Year Review of EPS Components

2006-07	2009-10	2012-13
1. Student to staff ratios		4. Transportation
2. Salary and benefit matrices		5. Small school adjustments
3. Labor market regional adjustment		6. Gifted and talented
2007-08	2010-11	2013-14
1. CTE- career & tech. education		4. System administration
2. Special education		5. Operations & maintenance of plants
3. Specialized student populations		
2008-09	2011-12	2014-15
1. Professional development		4. Technology
2. Student assessment		5. Co-curricular & extra-curricular activities
3. Instructional support		6. Supplies & equipment

2011-2012 Review of EPS Components

As shown in the table, the six components which were mandated by law to be reviewed in 2011-2012 were: (1) professional development; (2) student assessment; (3) leadership support; (4) instructional technology; (5) co- and extra-curricular activities; and (6) supplies and equipment. The standard review of the components, conducted by law by the Maine Education Policy Research Institute (MEPRI), entails determining how current SAU expenditures on the EPS components compare to the most recent EPS cost allocations for the components. Once these analyses are complete, they are submitted to the state commissioner of education for his/her review. Based on these analyses, and by law, the commissioner may submit recommended changes to the Joint Standing Committee on Education and Cultural Affairs. In accordance with historical practice, MEPRI submits its analyses to the joint standing committee at the same time they are submitted to the commissioner of education.

In the past, the MEPRI review team has had to rely on two different strategies for identifying expenditures. The first was the annual expenditure reports submitted by each SAU to the Maine Department of Education. Expenditures were categorized and reported using a Chart of Accounts system which provided SAUs considerable latitude in how expenditures were coded and reported. In part because of this latitude, the MEPRI team also had to rely on collecting some categories of SAU expenditures through self-reporting surveys completed by the SAUs. Both of these strategies had limitations. However, for the 2011-2012 review, expenditure data was compiled through accessing SAU reported expenditures on the new state MEDMS system, a system based on a new Chart of Accounts, which provided clearer definitions for coding expenditures. This strategy for collecting and analyzing expenditures provided an opportunity for a more accurate accounting of these expenditures. Unfortunately, the FY2011 expenditure data from this system was not available for all SAUs in time for the review to be undertaken. Consequently, the analyses were conducted on FY2010 expenditure data, and these expenditures were compared to the FY2010 EPS allocation for each of the six components.

The new reporting system substantially improved the collection of expenditure data. However, it too had some limitations. The coding and reporting of some types of expenditures was still problematic. Therefore, to increase the accuracy of expenditures and appropriately attribute expenditures to EPS components, several steps were taken in analyzing the MEDMS expenditure data. First, expenditures were reviewed to determine if expenditures were accurate.

Questionable expenditure amounts were reviewed with Maine Department of Education staff, and adjusted as need. Second, each expenditure amount assigned by a school district to a particular EPS type cost accounting component was reviewed. If expenditures were found to be inappropriately assigned, the expenditures were adjusted accordingly. Third, all expenditures were reviewed to determine if additional expenditures should have been assigned by a school district in one of the EPS components. These amounts were re-assigned to the appropriate EPS components. Completing each of these steps, while labor intensive, insured that expenditures for each of the categories under review in 2011-2012 were identified, and included in the subsequent analyses. If it was impossible to determine how and where an expenditure was to be coded, the expenditures were excluded in the review.

For the 2011-2012 review, the analysis of the six components was conducted in three different ways. The first method of analysis was a replication of the methodology used in previous year. That is to say, statewide per pupil expenditures for each of the six components were compared to the EPS component allocation.

A second method of analysis entailed examining per pupil expenditures and allocation for two different district size categories, the same categories used by the Legislature in 2011 to make adjustments in the state aid distribution formula. Thus, in this case, the six component were analyzed for school districts enrolling 1200 or fewer students and those enrolling 1200 or more students.

The third method of analysis used the recent research completed by MEPRI on Maine's more efficient schools. At the request of the Joint Standing Committee on Education and Cultural Affairs, a MEPRI research team defined, and identified Maine's more efficient schools. To be considered More Efficient a school had to have a record of higher student achievement and a higher return on education spending. The third method of analysis used the findings from this research to compared per pupil expenditures for the six components for three different categories of schools: (1) more efficient schools; (2) less efficient schools; and (3) all other schools.

Analysis 1: Replication Methodology

The first method of analysis used in the 2011-2012 EPS components review was the replication method. That is to say, the same methodology used in previous reviews of the six components was replicated. This entailed comparing per pupil expenditures to EPS Allocations. Per pupil expenditures were calculated by taking the total amount of expenditures statewide for a

particular EPS component and dividing this total by the number of attending students statewide. The results of using this methodology to analyze and compare EPS allocations and expenditures are described in this section of the report.

1. Professional Development

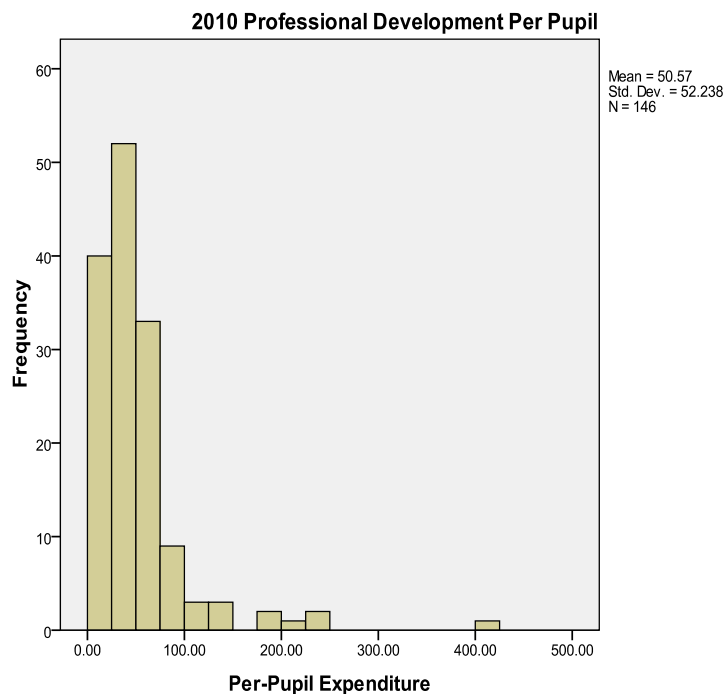
The original EPS task force believed that sustained professional development was key in helping staff acquire and maintain the new skills and knowledge necessary for continually improving curriculum, instruction, and assessment practices. The committee believed some types of professional development programs and activities may be most effective if they were developed and delivered at the state or regional level. These should be funded apart from the EPS Model. But many other types of professional development must take place at the local level, and funds for these should be included in the EPS Model. At the time of the task force work, accurate and reliable data on professional development expenditures in Maine was not available. In addition, only a few studies nationally had examined the amount districts spent on professional development activities, with findings from these studies indicating that the amount of funds ranged from 2.0% to 3.6% of a school district's operating expenditures (Little, et al, 1987; Miller, Lord, & Dorney, 1994; Education Commission of the States, 1997). Since the Maine Department of Education did not systematically collect data on district level professional development expenditures, the committee attempted to obtain this information through a self-reporting school district survey. The evidence from this survey indicated that the reporting districts were currently spending, in 1996, approximately \$50 per student on professional development, an amount equivalent to approximately 2% of a district's professional staff salaries in the proposed EPS Model. The task force believed this amount was appropriate, and included a \$50 per pupil cost component factor in the original EPS Model.

For the current year review, Table 1 reports the result of the analyses of expenditure data for professional development for FY2008 and FY2010. The account codes, by Object code, assigned to professional development and used in the FY2010 analysis appear in Appendix A. The analysis indicates that the per pupil expenditure for professional development has increased \$4 between reviews (from \$42 to \$46), with comparable ranges of expenditures in the two review periods. An additional analysis of the type of expenditures reported by Object code revealed that approximately 62% of the professional development expenditures were for tuition reimbursement.

Table 1: Professional Development Expenditures by Maine SAUs		
	FY2008	FY2010
Number of SAUs	107	146
Total Expenditure	\$4,912,362	\$7,992,374
Attending Enrollment	116,568	172,132
Average Per-Pupil Expenditure Statewide	\$42	\$46
Per-Pupil EPS Rate	\$52	\$56
Lowest Per-Pupil Expenditure	\$0.03	\$0.07
Highest Per-Pupil Expenditure	\$464	\$417

The range of per pupil expenditures by SAU is displayed in Chart 1. As shown in the chart, a majority of per pupil expenditures were in the \$25-\$49 range, with the \$417 per pupil amount considered an outlier. In terms of the comparison between EPS allocations and actual expenditures, the FY 2010 EPS per pupil allocation is approximately 22% **above** actual per pupil expenditures.

Chart 1



2. Student Assessment (Standards Based Implementation)

In terms of the EPS student assessment component, the EPS task force concluded that implementing and documenting achievement of the *Learning Results* would require schools to

create comprehensive local assessment systems which contained multiple assessments and measures of student performance. Local school districts were also to be responsible for certifying that all students have achieved the *Learning Results* standards.

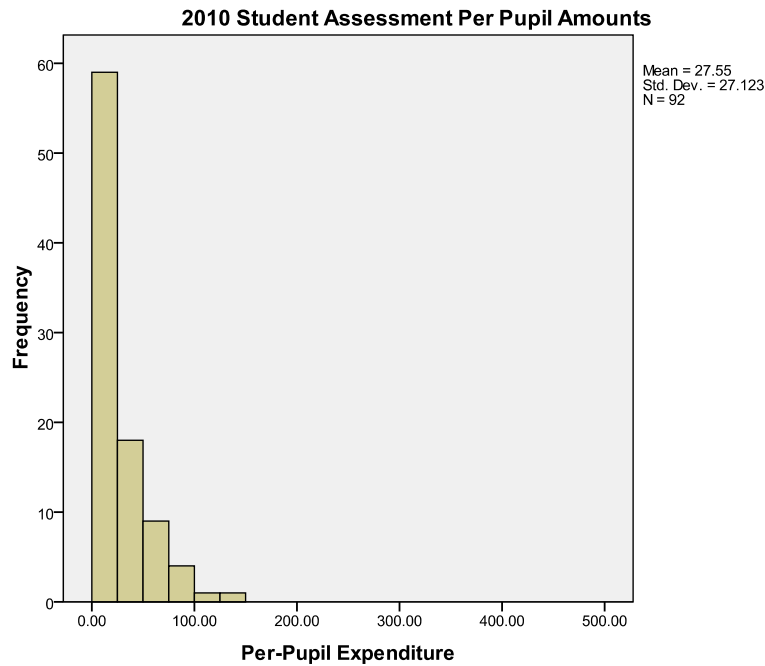
The Maine Educational Assessment (MEA) was to be used in certifying achievement of the *Learning Results*, but only in a very few academic subject areas. Student achievement of a majority of the *Learning Results* standards was to be certified at the local district level. Therefore, the task force believed it was imperative that the local assessment systems be valid, fair and defensible. National studies had found that the cost of developing and maintaining these types of assessment systems may vary a great deal, depending upon levels of local expertise, availability of appropriate commercially developed tests, and the time and staff resources needed to develop and validate new local assessment tools. Estimates of these costs calculated by researchers studying the development of local assessment systems ranged from \$37 per pupil to \$298 per pupil (Monk, 1997; Picus, 1997; Stecher & Klein, 1997). The task force reviewed the available data and concluded that a \$100 per pupil assessment cost factor should be included in the proposed Maine EPS Model. The task force also believed these funds should be viewed as targeted funds. That is, school districts should develop a program for using these assessment funds, and once approved, the district could receive the state portion of funds allocated within this EPS component.

In subsequent years, the Maine Department of Education, in collaboration with local school districts, spent considerable time and resources developing the local assessment systems. However, a review of this work in 2006, revealed several major barriers to the development of valid, reliable, and fair local assessment systems, and substantial anticipated costs to implementing the local assessment systems once they were developed. Consequently, the mandate for developing these systems was rescinded, and the EPS component was re-named Standards Based Implementation.

Table 2 reports the results of the FY2010 analysis of the EPS component, along with the FY2008 analysis. Account codes included in the FY2010 analysis appear in Appendix B. As may be seen in the table, per pupil expenditures for student assessment is slightly lower in FY2010 than in FY2008, while the EPS allocation has been slightly increased. Chart 2 indicates that the largest number of per pupil expenditures by SAUs are under \$25 per pupil.

Table 2: Student Assessment Expenditures by Maine SAUs		
	FY2008	FY2010
Number of SAUs	120	92
Total Expenditure	\$3,547,732	\$3,442,197
Attending Enrollment	130,274	130,751
Average Per-Pupil Expenditure Statewide	\$27	\$26
Per-Pupil EPS Rate	\$40	\$41
Lowest Per-Pupil Expenditure	\$0.12	\$0.48
Highest Per-Pupil Expenditure	\$151	\$139

Chart 2



It is also important to note that quite a few school districts reported no expenditures on student assessment. In fact, 71 school districts (44%) reported no expenditures. Consequently, a second review of account codes and expenditures submitted by these 71 school districts was undertaken to determine if any assessment expenditures could be identified as being inaccurately assigned by the school districts. None were identified. An additional secondary analysis of the districts reporting no expenditures indicated that the phenomenon was not related to district size. There were both large and small districts reporting no expenditures.

The lack of data for these 71 school districts may have skewed the statewide average. But based on the expenditures of those school districts reporting student assessment, the FY2010 EPS per pupil allocation is approximately 58% **above** actual per pupil expenditures.

3. Instructional Leadership Support

In the original development of the EPS model, the task force believed at that time that existing levels of school level administration were appropriate for providing the administrative and managerial support in schools. But additional resources were needed for instructional leadership. It was concluded that implementing the *Learning Results* would require leadership in developing coordinated curriculum, not only within classrooms, but across grade levels and across schools within a district. In addition, developing and implementing the local school district comprehensive assessment systems described above, which would certify achievement of the *Learning Results* standards, would require coordination, guidance and leadership. The task force believed local school districts were in the best position to know what type of leadership was needed and at what grade and school levels (e.g., team leaders, department heads, curriculum and assessment coordinators, etc.), recommended a \$20 per pupil amount in the EPS Model to provide the funds necessary to support schools’ instructional leadership needs in implementing and assessing the *Learning Results* and standards of achievement.

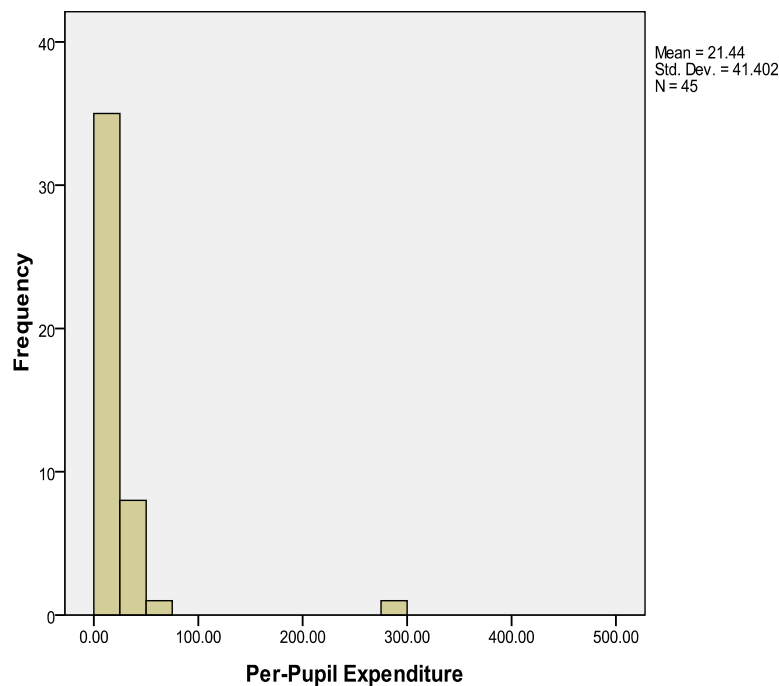
Table 3 and Chart 3 report the instructional leadership expenditures for FY2010 analysis along with those from the FY2008 analysis. In this case, a large number of school districts had to be excluded from the analysis because the districts did not clearly identify stipend expenditures by type or purpose, and they did not clearly report other expenditures as being associated with instructional leadership costs. A secondary analysis revealed these data limitations were applicable to both categories of school district size. As shown in the table, the EPS allocation has

Table 3: Instructional Leadership Expenditures by Maine SAUs		
	FY2008	FY2010
Number of SAUs	48	45
Total Expenditure	\$1,706,451	\$1,200,639
Attending Enrollment	85,595	85,923
Average Per-Pupil Expenditure Statewide	\$20	\$21
Per-Pupil EPS Rate	\$22	\$23
Lowest Per-Pupil Expenditure	\$0.66	\$0.66
Highest Per-Pupil Expenditure	\$327	\$277

slightly increased over the two year period (by \$1), and average per pupil expenditures has increased by \$1. The chart below indicates that a large majority of school districts spent under \$26 per pupil. The account codes used in this analysis appear in Appendix C.

Chart 3

2010 Instructional Leadership Per Pupil Amounts



As may be seen from the table, a majority of school districts in FY2008 did not report any instructional leadership expenditures. By FY2010 a majority of districts (66%) had begun to report this type of expenditures. Based on the FY2010 data, the EPS per pupil allocation for FY2010 is approximately 10% **above** actual per pupil expenditures.

4. Instructional Technology

Quality technological resources were deemed essential in implementing the *Learning Results*. Coupled with library resources, technology resources were seen as key to equalizing access to worldwide learning resources for all Maine schools and students. The task force concluded that providing this access would require technology, ongoing maintenance of the technology and, most importantly, the personnel and ongoing training support for teachers and students in the effective use of technology. It is important to note that the task force believed the initial and replacement costs of the technology hardware should be considered as capital

investments, and like new building construction, should be funded under a separate category of funding apart from the EPS Model. The task force, on-the-other-hand, did believe on-going training costs and support personnel should be part of the EPS model. A subcommittee of the task force studied these type of resource and personnel needs, and recommended that a \$175 per pupil cost factor be included in the EPS model. The task force endorsed this recommendation and included this cost factor in the proposed model. Further, although the specific technology support needs were expected to vary across districts and schools, the task force believed the technology funds in the Maine EPS Model should be targeted for technological support of achieving the *Learning Results*. Accordingly, the task force recommended that school districts should develop an appropriate *Learning Results* technology plan in order to receive any state funds in this component of the EPS Model.

Table 4 and Charts 4 and 5 report the FY2008 and FY2010 analysis of this EPS component, and the codes included in the FY2010 analysis appear in Appendix D. The table and charts report expenditures and allocations by two grade levels; K-8 and grades 9-12. In FY2006, with the beginning of the State funded middle school laptop program, the Maine Department of Education re-assigned the EPS allocations by grades K-8 and grades 9-12. The initial re-allocations were set at \$89 (K-8) and \$252 (grades 9-12), and these numbers have been inflated in non-review years.

Table 4: Instructional Technology Expenditures by Maine SAUs				
	FY2008		FY2010	
	K-8	9-12	K-8	9-12
Number of SAUs	181	181	148	104
Total Expenditure	\$20,888,703	\$10,943,171	\$27,605,826	\$15,898,369
Attending Enrollment	121,126	56,016	126,910	56,033
Average Per-Pupil Expenditure Statewide	\$172	\$195	\$218	\$284
Per-Pupil EPS Rate	\$90	\$273	\$93	\$281
Lowest Per-Pupil Expenditure	\$1.70	\$1.70	\$0.30	\$4
Highest Per-Pupil Expenditure	\$764	\$1,530	\$908	\$1,095

As may be seen in Table 4, for FY2010 statewide K-8 per pupil expenditures (\$218) are more than double (234%) the EPS allocation for this component, whereas high school per pupil expenditures (\$284) are virtually the same as the EPS allocation (\$281). The range of per pupil expenditures is wide for both grade level configurations, as shown in the charts, and a separate

recent cost analysis study conducted by MEPRI of the type of technology expenditures reported by school districts revealed that the wide range in expenditures is driven primarily by district level choices about expenditures, rather than required or necessary costs, or district size.

Chart 4

2010 Elementary Instructional Technology Per Pupil

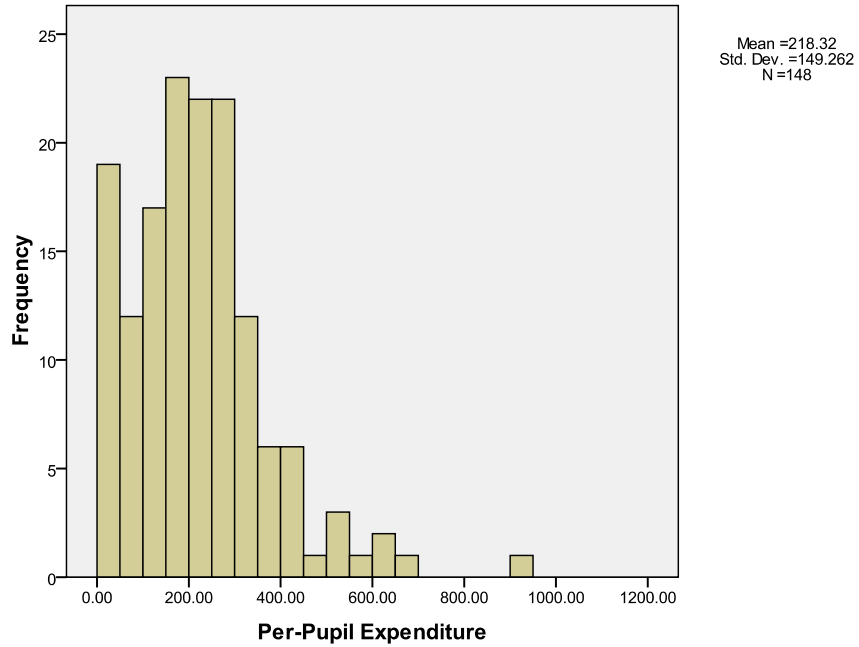
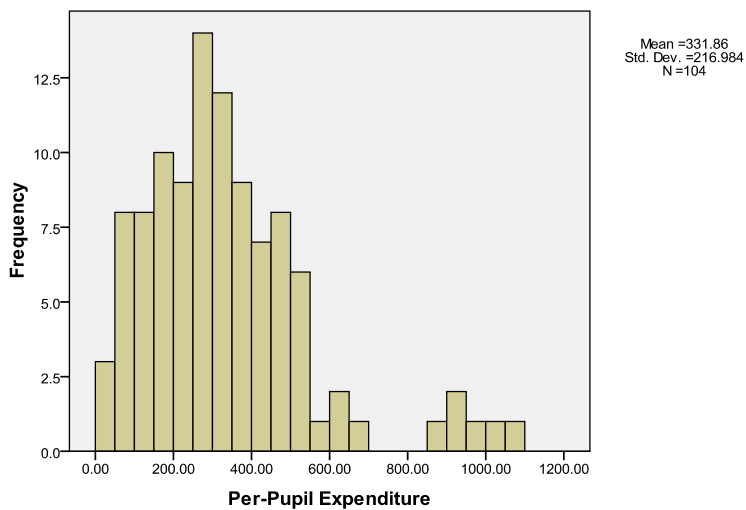


Chart 5

2010 Secondary Instructional Technology Per Pupil



Based on the FY2010 data, the K-8 EPS per pupil allocation for instructional technology is approximately 56% **below** actual expenditures, and it is **essentially equal** at the secondary level.

It should also be noted that the per pupil expenditures reported in Table 4 include both ongoing technology training and personnel costs **and** hardware costs. As mentioned above, the EPS task force concluded that on-going training and support personnel cost for technology should be part of the EPS model, but that technology hardware should be funded separately. If FY2010 expenditures for hardware are excluded from the analysis, the K-12 per pupil average expenditure is approximately \$192 per pupil. This amount is approximately \$5 above the averaged K-8 and grades 9-12 combined EPS allocation (i.e., \$93 +\$281/2=\$187).

5. Co-curricular and Extra-Curricular Student Learning

The task force believed that co-curricular and extra-curricular participation by students was important to their academic, physical and social development. Furthermore, the task force believed that both co-curricular and some extra-curricular programs might provide more equitable opportunities for *all* children throughout Maine to achieve the *Learning Results* standards, particularly those standards in the visual and performing arts, and health and physical education. Although some of the empirical evidence the task force reviewed was inconclusive, Marsh (1992) had reported that participation in extra-curricular activities had positive effects on academic performance, and Barker and Grump (1964), Otto (1975), Goodlad (1984), and Coladarci and Cobb (1997), had reported more positive self-esteem and academic self-concepts on the part of participants. Additionally, Mahoney and Cauns (1997) had found a positive relationship between extra-curriculum participation and reduced dropout rates.

Data collected from a school district survey administered by the task force revealed the net costs (expenses minus revenues) for the 1996-97 school year for co-curricular and extra-curricular activities grades K-8 was approximately \$25, and \$60 for grades 9-12. Accordingly, the initial EPS costs for this component were set at \$25 for grades K-8 and \$60 for grades 9-12. The task force also recommended that a more comprehensive study be completed to identify more accurately the actual costs of co-and extra-curricular programs which support achievement of the *Learning Results* and, that once these programs and costs were identified, the cost factors recommended in this EPS Model be adjusted accordingly.

The original EPS co- and extra-curricular rates were modified beginning with FY2006. A second school district survey provided updated school district reported expenditures for co- and extra-curricular programs. The Maine State Board of Education (MSBE) further concluded that while one might reasonably argue that *all* co-curricular activities may be related to achieving *Learning Results*, it was difficult to argue that most extra-curricular activities were necessary to achieve the *Learning Results*. Thus, the MSBE recommended, and the Legislature approved, establishing the EPS co-curricular rate at 100% of reported expenditures, and the EPS extra-curricular rate at 10% of reported expenditures. Accordingly, the K-8 rate was set at \$28 per pupil and the 9-12 rate was set at \$97 per pupil, beginning FY2006.

Tables 5 and 6, and Charts 6-9, report the analyses of this component for the two review time periods, and the supporting information regarding the account codes included in the FY2010 analysis appear in Appendix E. Table 5 reports the elementary (K-8) analyses and Table 6 the high school analyses. In the case of K-8 expenditures, the FY2010 total actual per pupil expenditures for co-curricular and extra-curricular combined (\$24 + \$62=\$86) is approximately 270% higher than the EPS \$32 allocation, but approximately **equal** to the modified EPS rate (i.e., 100% co-curricular plus 10% extra-curricular expenditures). And the data in the elementary level charts indicates that a majority of elementary co-curricular expenditures are under \$51, while the elementary level extra-curricular expenditures approach a normal distribution under \$200.

Table 5: Elementary Extra- and Co-Curricular Expenditures and Revenue by Maine SAUs								
	Co-curricular Expense		Extracurricular Expense		Extra- and Co-curricular Revenue		100% Co- plus 10% Net Extra-curricular Expense	
	Fy2008	FY2010	FY2008	FY2010	FY2008	FY2010	FY2008	FY2010
Number of SAUs	89	128	92	139	10			
Total Expenditure	\$1,480,881	\$3,001,611	\$3,225,847	\$7,799,820	\$58,795			
Attending Enrollment	62,296	122,634	62,296	125,704	62,296			
Average Per-Pupil Expenditures Statewide	\$24	\$24	\$52	\$62	\$1		\$29	\$30
Per-Pupil EPS Rate							\$30	\$32
Lowest Per-Pupil Expenditure	\$2	\$0.72	\$5.15	\$1	\$0.99			
Highest Per-Pupil Expenditure	\$457	\$233	\$282	\$220	\$33			

Chart 6

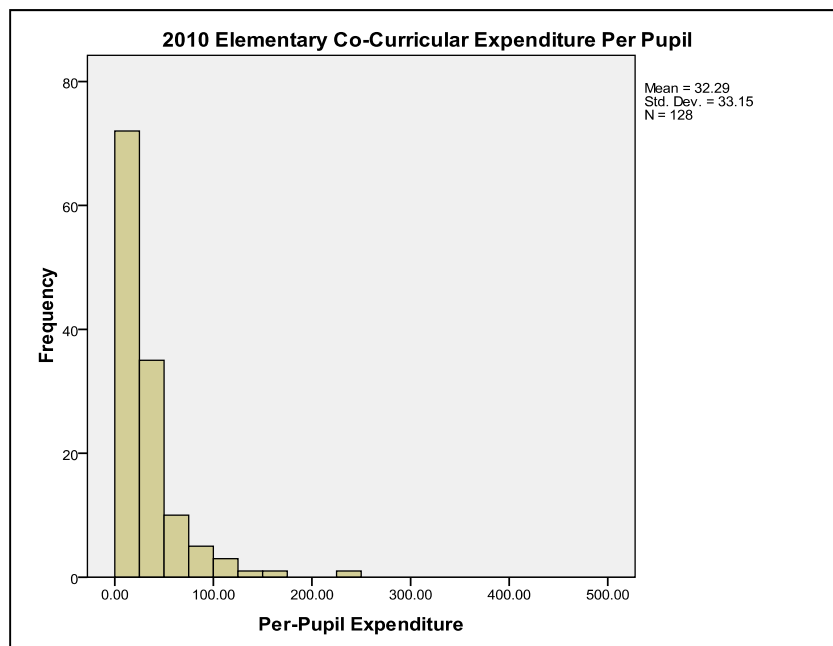
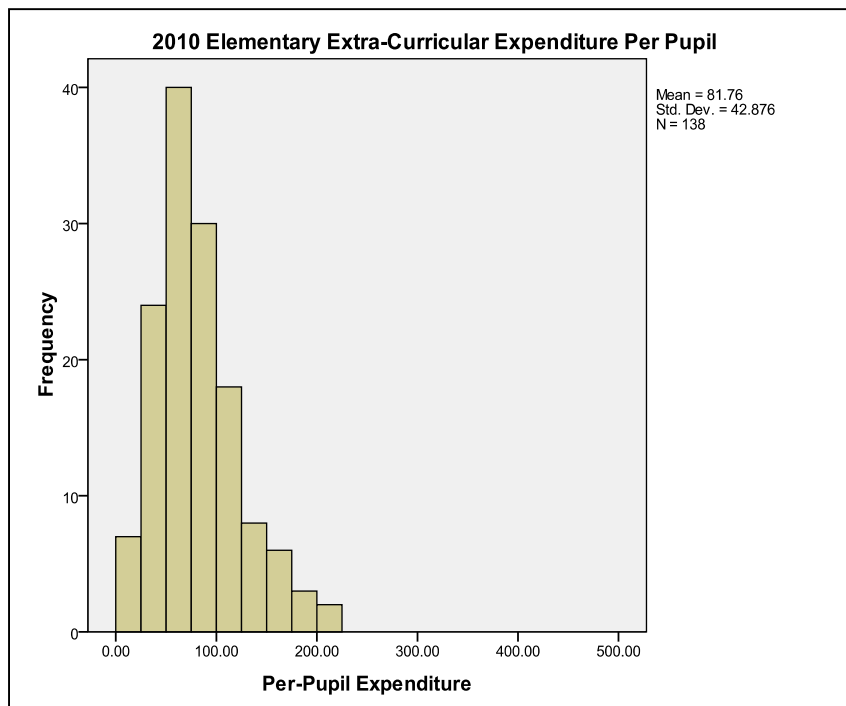


Chart 7



The differences are much larger at the secondary level. Actual per pupil expenditures are approximately 5.6 times the secondary EPS allocation, and the modified EPS per pupil allocation is approximately 36% **below** state recognized actual expenditures. Most secondary per pupil co-curricular expenditures are under \$51, and shown in Chart 8, while the data in chart 9 indicates that secondary extra-curricular expenditures are almost normally distributed between \$100 and \$800.

Table 6: Secondary Extra- and Co-Curricular Expenditure and Revenue by Maine SAUs								
	Co-curricular Expense		Extracurricular Expense		Extra- and Co-Curricular Revenue		100% Co- plus 10% Net Extra- Curricular Expense	
	FY2008	FY2010	FY2008	FY2010	FY2008	FY2010	FY2008	FY2010
Number of SAUs	110	104	112	106	50			
Total Expenditure	\$6,370,905	\$6,503,809	\$25,985,367	\$27,628,998	\$688,984			
Attending Enrollment	58,494	54,889	58,494	55,652	58,494.5			
Average Per-Pupil Expenditure Statewide	\$109	\$118	\$444	\$496	\$12		\$152	\$168
Per-Pupil EPS Rate							\$105	\$108
Lowest Per-Pupil Expenditure	\$11	\$26	\$58.42	\$105	\$2.56			
Highest Per-Pupil Expenditure	\$811	\$962	\$1,369	\$4,204	\$60			

Chart 8

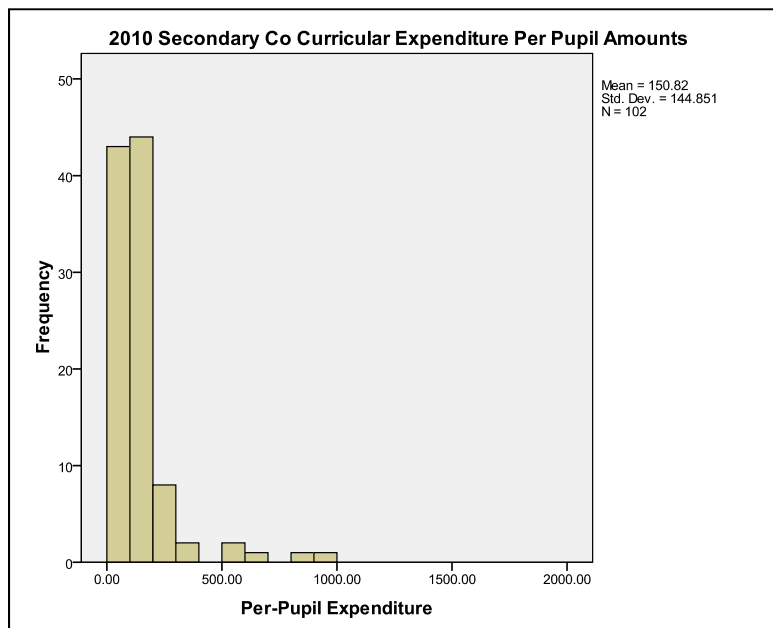
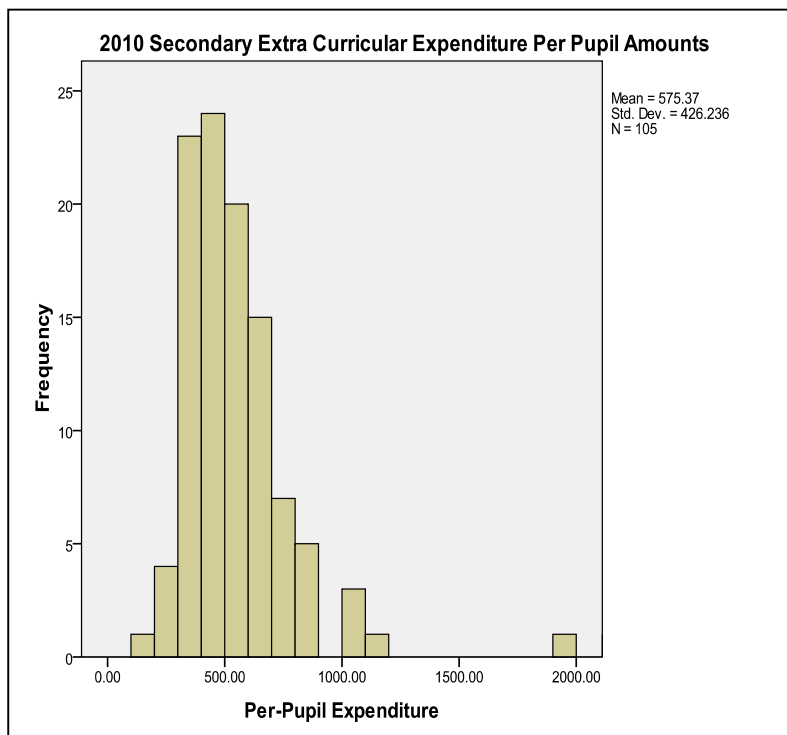


Chart 9



6. Supplies and equipment

The EPS task force determined that supplies and equipment were required to support curriculum and instruction, student services, and staff and administrative functions. Existing expenditure levels in Maine schools in 1997 were, on average, \$235 per K-8 pupil and \$375 per 9-12 pupil. However, the task force recognized that because of funding constraints in the recent years leading up to the work of the task force, many Maine schools had been forced to cut their supplies and equipment budgets to levels which the task force concluded were inadequate to meet the additional needs in implementing the *Learning Results*. Thus, the initial levels were set at \$285 per pupil in grades K-8 and \$430 per pupil in grades 9-12, and these rates were inflated in years between the mandated component reviews.

Table 7 reports the FY2008 and FY2010 analysis results, with the account codes that were included in the FY2010 appearing in Appendix F. The results indicate that there has been a substantial reduction in reported supplies and equipment expenditures between the two review years. The K-8 average per pupil expenditures has decreased by 22% and the high school level by an equal percentage. Further, the results as reported in Charts 10 and 11 reveal that there are considerable differences in what school districts report spending on supplies and equipment, both

at the elementary (K-8) and high school levels, and that average actual per pupil expenditures are considerably lower than the EPS allocations. In the case of the K-8 level, the EPS per pupil allocation is 90% **above** actual per pupil expenditures. For high schools, the EPS rate is approximately 72% **above** actual per pupil expenditures.

Table 7: School and System Supplies and Equipment Expenditures by Maine SAUs				
	FY2008		FY2010	
	K-8	9-12	K-8	9-12
Number of SAUs	217	116	161	110
Total Expenditure	\$28,428,618	\$19,793,486	\$22,106,355	\$14,914,041
Attending Enrollment	129,474	58,766	128,173	56,372
Average Per-Pupil Expenditure Statewide	\$220	\$337	\$172	\$265
Per-Pupil EPS Rate FY09	\$320	\$442	\$329	\$455
Lowest Per-Pupil Expenditure	\$53	\$121	\$12	\$21
Highest Per-Pupil Expenditure	\$1,424	\$1,468	\$2,951	\$1,201

Chart 10

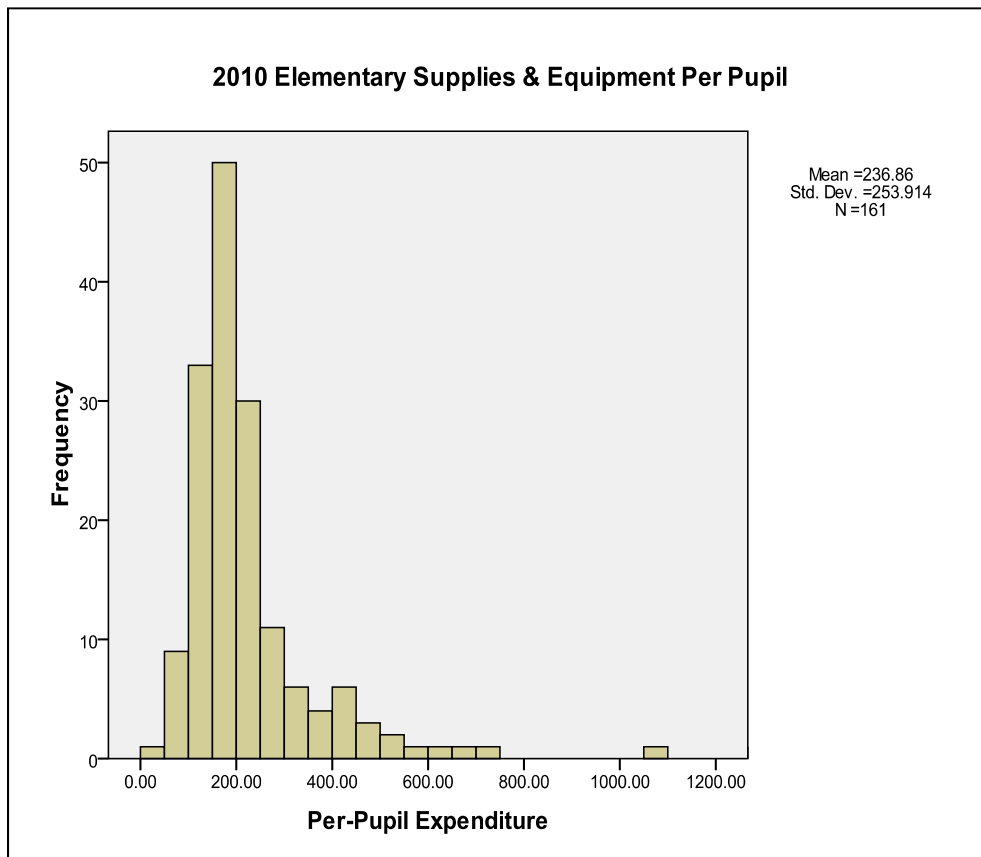


Chart 11

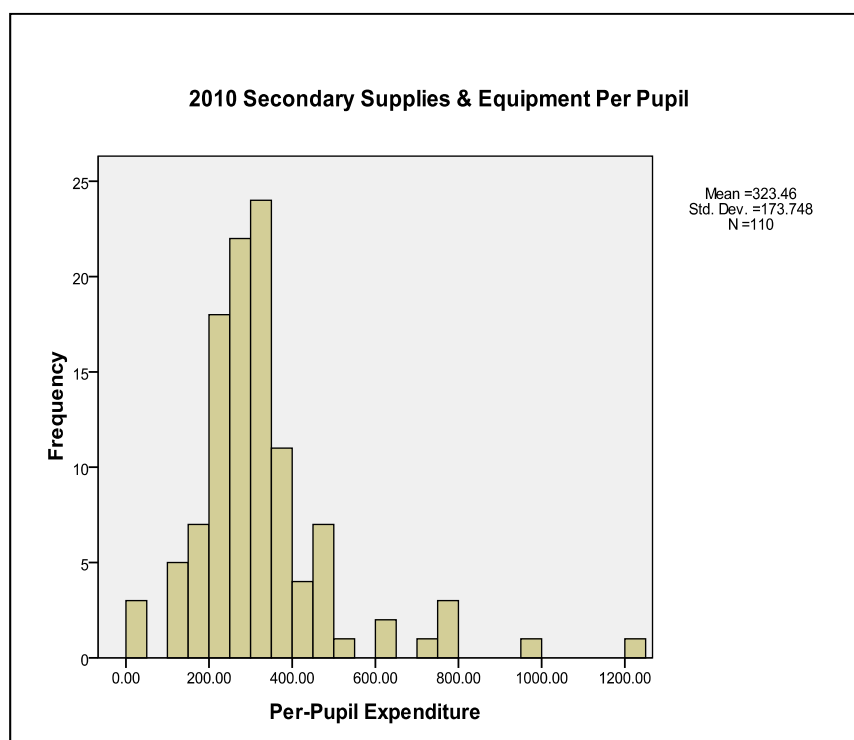


Table 8 provides a summary of the FY2008 and FY2010 per pupil expenditures and EPS allocations for the six components. As shown in the table, the ratio of EPS component allocations to expenditures has not changed much for the professional development, student assessment, instructional leadership and the co- and extra-curricular EPS components. The ratio of allocations to expenditures has decreased for the instructional technology EPS component, and has increased for the supplies and equipment component.

Table 8: Comparison of Expenditures and EPS Allocation for 2008-09

EPS Components	Average Per Pupil Expenditure		EPS per pupil allocation		EPS allocation compared to Average Expenditure	
	FY2008	FY2010	FY2008	FY2010	FY2008	FY2010
A. Professional Development (K-12)	\$42	\$46	\$52	\$56	124%	122%
B. Student Assessment (K-12)	\$27	\$26	\$40	\$41	148%	158%
C. Instructional Technology (K-8) (9-12)	\$172 \$195	\$218 \$284	\$90 \$273	\$93 \$281	52% 140%	43% 99%
D. Instructional Leadership (K-12)	\$20	\$21	\$22	\$23	110%	110%
E. Co & Extra-Curricular (*) (K-8) (9-12)	\$29 \$152	\$30 \$168	\$30 \$105	\$32 \$108	103% 69%	107% 64%
F. Supplies & Equipment (K-8) (9-12)	\$220 \$337	\$172 \$265	\$320 \$442	\$329 \$455	146% 131%	191% 172%

(*) Modified rate (100% co-curricular and 10% extra-curricular expenditures)

Analyses 2: School District Size Methodology

As mentioned above, for the 2011-12 review two additional analyses have been completed. Both are designed to provide policy makers more information on the relationships between the established EPS component rates and actual expenditures. In the case of the second analysis, the school district size methodology, FY2010 per pupil expenditures were examined for school districts of two different sizes; school districts with student enrollments below 1200, and school districts with 1200 or more students. These two categories of district size were chosen for the analysis because the Legislature made some modifications in 2011 to the distribution formula of state aid based on these two school district sizes.

In order to conduct the second type of analysis, per pupil expenditures needed to be calculated differently than in the Replication Methodology above. In the replication analysis, per pupil expenditures were calculated on a statewide pupil basis. That is to say, total statewide expenditures were divided by the total student population, regardless of SAUs. For example, in the case of the professional development component, the total statewide expenditure for FY2010 was \$7,992,374, and the total student population was 172,132. Dividing the total expenditure by the total student population resulted in an average per pupil expenditure of \$46 ($\$7,992,374/172,132=\46). The average expenditure was calculated in this fashion in order to replicate the original analysis conducted for the EPS task force.

Analyzing expenditure by school district size required employing a new methodology for establishing an average expenditure rate. In this case, a per pupil expenditure was calculated for each school district, and then the district rates were averaged for each of the two school district size categories. This methodology was required in order to examine per pupil expenditures by school district size, and for this second analysis, a total of 148 school districts were included in the analysis. Of this 148 districts, 86 school districts had fewer than 1200 students, and 62 had 1200 or more students.

Tables 9 and 10 present the FY2010 professional development expenditures, and the student assessment expenditures, respectively, by the two school district sizes. For both of these EPs components, there are small differences in the average per pupil expenditures by school district size. Smaller districts spend slightly more on professional development than the larger districts. The opposite is true for student assessment expenditures; smaller school districts spend slightly less than larger school districts.

Table 9: Professional Development FY 2010 Expenditures by District Size		
	Less than 1200 Students	1200 or More Students
Number of SAUs	88	58
Total Expenditures	\$1,353,997	\$6,638,377
Attending Enrollment	32,615	139,517
Average SAU Per Pupil Expenditures	\$53	\$48
Lowest SAU Per Pupil Expenditure	\$0.08	\$0.07
Highest SAU Per Pupil Expenditure	\$417	\$185

Table 10: Student Assessment (Standards Based Implementation) FY 2010 Expenditures by District Size		
	Less than 1200 Students	More Than 1200 Students
Number of SAUs	49	43
Total Expenditures	\$595,489	\$2,846,708
Attending Enrollment	24,165	106,585
Average SAU Per Pupil Expenditures	\$27	\$29
Lowest SAU Per Pupil Expenditure	\$0.48	\$1.04
Highest SAU Per Pupil Expenditure	\$139	\$99

In the case of instructional leadership average expenditures, and as noted above, a large number of school districts had to be excluded from the analysis because the districts did not

clearly identify stipend expenditures by type or purpose, and they did not clearly report other expenditures as being associated with instructional leadership costs. But for the small number of districts included in the analysis (n=45), the differences between the two categories of district sizes are noticeable. As reported in Table 11, smaller school districts are spending approximately 2.5 times more per pupil than their larger counterpart districts. A further review of the data revealed that all the larger school districts have average expenditures under \$80, whereas many smaller districts are spending above \$80 per pupil.

Table 11: Instructional Leadership FY2010 Expenditures by District Size		
	Less than 1200 Students	More Than 1200 Students
Number of SAUs	15	30
Total Expenditures	\$86,038	\$1,114,601
Attending Enrollment	6,066	79,857
Average SAU Per Pupil Expenditures	\$36	\$14
Lowest SAU Per Pupil Expenditure	\$0.66	\$0.99
Highest SAU Per Pupil Expenditure	\$276	\$44

Tables 12 and 13 report average school district expenditures for instructional technology. For this analysis of this EPS component, and to mirror the two tier EPS allocations, the analysis is done by school district size and school level. For example, to examine the K-8 expenditures for the two school district sizes, the total number of districts (n=148) were divided into the two size categories, and then the K-8 expenditures for instructional technology for each district

Table 12: K-8 Instructional Technology FY 2010 Expenditures by District Size		
	Less than 1200 Students	More Than 1200 Students
Number of SAUs	86	62
Total Expenditures	\$5,922,458	\$21,683,368
Attending Enrollment	24,599	102,311
Average SAU Per Pupil Expenditures	\$217	\$220
Lowest SAU Per Pupil Expenditure	\$3.23	\$0.30
Highest SAU Per Pupil Expenditure	\$908	\$525

within each size category were calculated. The same procedure was used in determining the grade 9-12 instructional technology expenditures. Also please note, this same methodology was

used to analyze the co- and extra-curricular component and supplies and equipment component described in subsequent pages.

As shown in the tables, school districts for both sizes are spending virtually the same average amount per pupil at the K-8 level. But there is considerable difference at the secondary level. Smaller school districts with high schools are spending approximately 50% more per pupil than in the larger schools districts with high schools.

Table 13: Grades 9-12 Instructional Technology FY 2010 Expenditures by District Size		
	Less than 1200 Students	More Than 1200 Students
Number of SAUs	42	62
Total Expenditures	\$3,388,777	\$12,509,593
Attending Enrollment	8,398	47,490
Average SAU Per Pupil Expenditures	\$416	\$275
Lowest SAU Per Pupil Expenditure	\$3.86	\$44.03
Highest SAU Per Pupil Expenditure	\$1,095	\$1,042

Tables 14 and 15 present the evidence for the EPS co- and extra-curricular component, by both the K-8 and high school levels. As may be seen in Table 14, the smaller school districts spent approximately 2/3 thirds more on both co- and extra-curricular activities that the larger school districts (e.g., \$39 vs. \$24, and \$99 vs. \$60). In the case of high schools, smaller school districts spent approximately 60% more on co-curricular activities than the larger districts, and approximately 30% more on extra-curricular activities than the larger school districts.

Table 14: K-8 Co- and Extra-Curricular FY2010 Expenditures by District Size				
	Less Than 1200 Students		More Than 1200 Students	
	Co-C	Ex-C	Co-C	Ex-C
Number of SAUs	67	77	61	61
Total Expenditures	\$715,174	\$2,256,259	\$2,286,437	\$5,542,061
Attending Enrollment	28,896	32,063	147,154	148,516
Average SAU Per Pupil Expenditure	\$39	\$99	\$24	\$60
Lowest Per Pupil Expenditure	\$0.72	\$1.29	\$3.37	\$7.31
Highest SAU Per Pupil Expenditure	\$233	\$220	\$114	\$148

Table 15: High School Co- and Extra-Curricular FY2010 Expenditures by District Size				
	Less Than 1200 Students		More Than 1200 Students	
Type of Activity	Co-C	Ex-C	Co-C	Ex-C
Number of SAUs	42	45	61	61
Total Expenditures	\$1,304,079	\$4,362,032	\$5,199,113	\$23,266,966
Attending Enrollment	8,240	8,561	46,649	47,091
Average SAU Per Pupil Expenditure	\$194	\$665	\$122	\$511
Lowest Per Pupil Expenditure	\$26.01	\$105.01	\$33.77	\$250.36
Highest SAU Per Pupil Expenditure	\$963	\$4,204	\$650	\$1062

In the case of the sixth EPS component, Tables 16 and 17 report FY2010 expenditures for supplies and equipment for both grade level configurations and both school district sizes. For

K-8 Supplies and Equipment FY 2010 Expenditures		
	Less than 1200 Students	More Than 1200 Students
Number of SAUs	99	62
Total Expenditures	\$5,290,942	\$16,812,424
Attending Enrollment	25,862	102,311
Average SAU Per Pupil Expenditures	\$277	\$173
Lowest SAU Per Pupil Expenditure	\$63.10	\$11.75
Highest SAU Per Pupil Expenditure	\$2,951	\$344

both district sizes, and both grade level configurations, school districts with 1200 or fewer students for FY2010 spent approximately 60% more on supplies and equipment.

Table 17: Grades 9-12 Supplies and Equipment FY 2010 Expenditures		
	Less than 1200 Students	More Than 1200 Students
Number of SAUs	46	62
Total Expenditures	\$3,173,756	\$11,728,910
Attending Enrollment	8,872	47,490
Average SAU Per Pupil Expenditures	\$420	\$263
Lowest SAU Per Pupil Expenditure	\$196.79	\$21.28
Highest SAU Per Pupil Expenditure	\$1,201	\$447

In summary, the analysis of FY2010 expenditures for the six EPS components under review for 2011-2012 by the two school district sizes surfaced some similarities and differences in expenditures. Both sizes of school districts spent similar amounts for professional development, student assessment, and K-8 instructional technology. In all other EPS areas

reviewed, average expenditures in the smaller school districts was between 60-150% higher than in the larger school districts.

Analysis 3: More Efficient Schools Methodology

The third methodology used in analyzing per pupil expenditures for the six EPS components reviewed in 2011-2012 was based on an analysis of more efficient Maine schools. Expenditures were examined for three type of schools: (1) more efficient schools; (2) less efficient schools; and (3) all other schools, labeled as Typical Schools.

In 2010-2011, the Maine Education Policy Research Institute (MEPRI), the Center for Education Policy, Applied Research and Evaluation (CEPARE) at the University of Southern Maine, and the Nellie Mae Education Foundation (NMEF) joined together to conduct a multi-faceted, multi-year study of Maine's K-12 education system. The study was designed to achieve three key objectives:

1. Develop a definition of what it means to be a More Efficient Maine school.
2. Develop profiles of Maine's public schools, in terms of student performance and return on spending.
3. Identify distinguishing characteristics of More Efficient Maine public schools.

Defining More Efficient Maine Schools

For purposes of the study, school efficiency was defined as the interaction of two characteristics: (1) academic performance, and (2) the return on spending. School efficiency was defined as how well students performed on statewide achievement tests and the return on spending schools achieve for this improved performance. Thus, a More Efficient school is one that is receiving a higher return on spending in terms of higher student performance on statewide tests.

Higher student performance meant that a majority of students in a school should be performing well. They should be performing (1) above the state average, and (2) better than expected given students' characteristics and students' academic performance in earlier grades. Additionally, more students in the school should be achieving proficiency or be well on their way to achieving proficiency than the state average rate of proficiency. Thus, more students in a school should be (3) meeting the state proficiency standards, and more students should be (4)

making significant progress toward meeting the state standards. For high schools, there should also be a graduation standard. A More Efficient high school should be one in which its (5) high school graduation rate is above the state average.

But higher performance alone does not make a school more efficient. A school's performance may be higher than other schools, but it may not be using its resources very effectively. For a school to be considered More Efficient, it should be achieving a higher return of spending; it should be getting a "better bang for its buck." Thus, school spending per pupil should yield higher academic performance, and (6) the return on spending should be better than the state average, and (7) better than may be expected given prior student performance and community characteristics. In essence, the schools should be what are called "value-added" schools. The schools, their programs, and personnel are adding value to the development of students and contributing more to the development than might be expected given the background and previous achievement of the students.

Accordingly, in the research study, school efficiency was defined by this set of six (or seven) criteria, four based on two years (2007-2009) of student academic performance (and a fifth one for high schools), and two based on multiple years (2007-2009) of per pupil instructional spending. In order to meet a criterion, the school's score had to be greater than a comparison score.

The specific criteria used in this first phase of the study were:

1. Two-year school wide *composite Scale Scores on Maine's state assessments, compared to statewide average composite scale scores.*
2. Two-year school wide average percent of students *Meeting or Exceeding the state proficiency standard, compared to the state average.*
3. Two-year school wide average percent of students at least *Partially Meeting or better than the state proficiency standards, compared to state average.*
4. Two-year school wide *composite Scale Scores on Maine state assessment, compared to a school's predicted composite scale score.*
5. For high schools, *the school's graduation rate compared to the state average.*

Two additional criteria were used to classify a school in terms of its spending, more accurately, a school's return on spending. These criteria were:

6. *A school's return on spending ratio compared to the state ratio*, where a Return on Spending Ratio was defined as the percent of students in a school who meet or exceed state proficiency standards, divided by the school's per pupil operating expenditure.
7. *A school's return on spending ratio compared to a school's expected ratio*, where the expected ratio takes into account school and community characteristics.

For both criteria 6 and 7, per pupil operating expenditures were defined to include those expenditures most closely tied to delivering instruction. So, for example, they included teaching staff and other educational staff (e.g., teacher aides, counselors, principals, etc.), classroom instruction costs, summer school, professional development, technology, etc. They did not include expenses such as transportation, operation and maintenance of buildings, and debt service.

Once what constituted a More Efficient school was defined, the second phase of the study involved developing efficiency profiles for Maine schools and identifying which Maine schools met all the academic performance and return on spending criteria. First, to the extent possible, Maine's schools were classified into one of four categories, representing different grade configurations and school levels. These four categories were: 1) K-8 schools; 2) grade schools (grades K-5); 3) middle schools (grades 6-8); and 4) high schools (grade 9-12). Second, school performance and spending were examined in terms of the 6 (or 7) criteria, and school efficiency profiles were developed for 524 of the 664 Maine public K-12 schools. Profiles could not be developed for 140 Maine schools, primarily for reasons of missing data, or because the school's grade configuration did not include 4th, 8th, or 11th grade, which were the grades tested in 2007-2009 with the Maine Education Assessments (MEAs) or the Maine High School Assessment (MHSA).

Since completion of the initial research, the same criteria and selection process has been applied to more recent school academic performance and spending data. These updated profiles of the 500 plus schools may be viewed at www.usm.maine.edu/cepare under a link in the right hand column titled "Maine Public School Efficiency Profiles." The finding from this research is available in a separate report entitled *Maine's More Efficient Public Schools: Learning*

Communities Systematically Engaged in Intellectual Work, and available at www.usm.maine.edu/cepare

For the current review of the six EPS components, the original research analysis was used. In-other-words, the 2007-2009 data was used to identify and classify schools into one of three categories: (1) more efficient schools; (2) less efficient schools; and so-called typical schools. For a school to be designated as being a More Efficient school, it had to meet all six (or seven) of the criteria described above. A Less Efficient school is one that does not meet these same criteria. That is to say, a less efficient school is not achieving higher student performance and a good return on spending. A Typical school is one with mixed results, in terms of student performance and return on spending.

Table 18 summarizes the classification of these three categories of schools, by the two grade level configurations of K-8 and grades 9-12. For the analysis, K-8 schools included

Table 18: Classification of Maine Public School*

School Level	Schools Evaluated	More Efficient Schools	Less Efficient Schools	Typical Schools
All K-8 Level Schools	388	74 (19.1%)	70 (18.0%)	244 (62.9%)
High Schools (9-12)	109	9 (8.3%)	17 (15.6%)	83 (76.1%)
Total	497	83 (16.7%)	87 (17.5%)	327 (65.8%)

* Designations based on two year averages (2007-2009)

elementary and middle schools. As indicated in the table, approximately 17% of Maine’s schools are classified as More Efficient, an equal percentage are classified as Less Efficient, and about 2/3 thirds are classified as Typical schools.

Table 19 reports the FY2010 expenditures for the six EPS components for the K-8 level schools for three types of schools. Table 20 reports similar data for high schools. In the case of the K-8 data, it appears that average expenditures of instructional technology and supplies and equipment are similar for all three types of schools. Only in one other of the EPS component areas, do More Efficient schools spend less than Less Efficient and Typical school, and that is in the area of co- and extra-curricular activities. More Efficient schools spend more per pupil in three areas: professional development, student assessment, and instructional leadership. The research study described above, which included conducting case studies of More Efficient

schools, found that these three areas were important distinguishing characteristics of More Efficient schools. And it is interesting to note that how funds are spent in these areas may make a difference, as evidenced by the fact that More Efficient schools and Typical schools spend comparable amounts per pupil on professional development.

Table 19: FY 2010 K-8 EPS Component Expenditures by School Classification			
EPS Component	More Efficient Schools	Less Efficient Schools	Typical Schools
Professional Development	\$32	\$20	\$33
Student Assessment	\$27	\$20	\$19
Instructional Leadership	\$7	\$2	\$4
Instructional Technology	\$268	\$229	\$226
Co- and Extra Curricular	\$84	\$109	\$101
Supplies and Equipment	\$185	\$186	\$195

This point about the importance of how funds are spent is borne out again at the high school level, where both Less Efficient schools and Typical schools spend more per pupil for professional development. This is shown in Table 20 along with other spending differences.

Table 20: FY 2010 High School EPS Component Expenditures by School Classification			
EPS Component	More Efficient Schools	Less Efficient Schools	Typical Schools
Professional Development	\$27	\$35	\$34
Student Assessment	\$22	\$20	\$18
Instructional Leadership	\$19	\$4	\$10
Instructional Technology	\$273	\$364	\$331
Co- and Extra Curricular	\$697	\$599	\$583
Supplies and Equipment	\$269	\$346	\$277

Instructional leadership expenditures are considerably higher in the More Efficient schools, and also higher in the area of co- and extra-curricular activities, The two areas where expenditures

per pupil are considerably less in More Efficient schools are instructional technology and supplies and equipment.

In summary, the analysis of FY2010 expenditures, in terms of the three classifications of schools, revealed that the EPS component expenditures in three of the areas found to be particularly distinguishing about More Efficient schools are higher than in the other types of schools. More Efficient schools spend more per pupil on professional development, student assessment, and instructional leadership.

Summary of Analyses

As required by state statute, six of the EPS funding formula components were reviewed in 2011-2012. In addition to replicating the review process used in previous years, the 2011-2012 included analyses of expenditures by two other methodologies: school district size and school efficiency. The replication analysis allowed the direct comparison of per pupil expenditures to EPS allocations. The results of this analysis indicated that for the six EPS components under review, EPS allocations for FY2010 were higher than actual expenditures. The two areas where the opposite occurred, where expenditures were higher than the EPS allocation, were K-8 instructional technology and high school co- and extra-curricular expenditures.

For the two additional analyses, the results indicated that there were some difference in expenditure levels based on school district size. Smaller school districts, as compared to larger school districts, spent on average more per pupil for instructional leadership, high school instructional technology, co- and extra-curricular activities, and supplies and equipment. And in the analysis by school efficiency, More Efficient schools spent more than other types of schools on professional development, student assessment, and instructional leadership. The findings from these two additional may be useful in the review and decisions relative to these six EPS component allocation.

Appendices

Appendix A

FY2010 Professional Development Expenditures by Object Codes

Professional Development 2010

2010 Professional Development Object Codes and Expenditures

Code	Object Description	N	Sum
1010	Salaries - Professionals	22	150,910
1020	Salaries - Aides or Assistants	3	52,988
1040	Salaries - Administrators	11	88,389
1050	Salaries - Assistant Administrators	4	400,945
1180	Salaries - Regular Employees	13	21,220
1200	Salaries - Temporary Employees	6	27,373
1230	Salaries - Substitutes	80	259,815
1233	Salaries	1	2,902
1234	Salaries	1	338
1310	Salaries - Overtime for Professionals	9	20,017
1320	Salaries - Overtime for Ed Techs	1	1,676
1500	Salaries - Stipends	105	520,404
1510	Stipends - Department Head	4	55,146
1560	Stipends - Teacher Leader	2	4,500
1570	Stipends - Teacher Mentor	23	99,206
	SUBTOTAL SALARIES	285	1,705,827
2000	Employee Benefits	56	8,114
2010	Employee Benefits for Professionals	19	176
2030	Employee Benefits for Substitutes and Tutors (Temporary Employees)	58	8,821
2040	Employee Benefits for Administrators	9	5,445
2080	Employee Benefits for Regular Employees	6	2,737
2110	Group Health Insurance for Professionals	4	11,163
2111	Group Insurance for Professionals - Other	3	608
2120	Group Health Insurance for Instructional Aides or Assistants	3	26,370
2140	Group Health Insurance for Administrators	5	9,688
2150	Group Health Insurance for Assistant Administrators	4	69,845
2200	Social Security/Medicare	65	3,924
2201	Social Security/Medicare Contributions - Stipends	2	118
2205	Social Security/Medicare Contributions - Stipends	2	11
2210	Social Security/Medicare Payments for Professionals	11	1,102
2211	Social Security/Medicare Payments for Professionals	3	7
2220	Social Security/Medicare Contributions for Instructional Aides or Assistants	3	662
2221	Social Security/Medicare	1	13
2230	Social Security/Medicare Contributions for Substitutes and Tutors	30	2,658
2231	Social Security/Medicare	2	18
2240	Social Security/Medicare Contributions for Administrators	4	774
2250	Social Security/Medicare Contributions for Assistant Administrators	4	4,503
2280	Social Security/Medicare Contributions for Regular Employees	7	158
2300	Retirement Contributions	7	703
2310	Retirement Contributions for Professionals	1	32
2330	Retirement Contributions for Substitutes and Tutors	7	12
2380	Retirement Contributions for Regular Employees	5	357
2510	Tuition Reimbursement for Professionals	493	4,938,734
2520	Tuition Reimbursement for Instructional Aides or Assistants	106	204,023

2540	Tuition Reimbursement for Administrators	19	25,261
2600	Unemployment Compensation	18	59
2610	Unemployment Compensation Paid for Professionals	7	98
2630	Unemployment Compensation Paid for Substitutes and Tutors	19	258
2640	Unemployment Compensation for Administrators	2	16
2680	Unemployment Compensation Paid for Regular Employees	7	4
2700	Workers' Compensation	52	800
2710	Worker's Compensation Paid for Professionals	5	524
2720	Worker's Compensation Paid for Instructional Aides or Assistants	3	216
2730	Worker's Compensation Paid for Substitutes and Tutors	21	774
2740	Worker's Compensation Paid for Administrators	2	228
2780	Worker's Compensation Paid for Regular Employees	7	97
	SUBTOTAL EMPLOYEE BENEFITS	1,082	5,329,113
3000	Purchased Prof & Technical Services	15	41,483
3300	Professional Employee Training & Development	525	701,034
3306	Purchased Professional & Technical Services	1	3,483
3310	Employee Training on Student Assessment	2	2,855
	SUBTOTAL PURCHASED PROFESSIONAL & TECHNICAL SERVICES	543	748,855
5000	Other Purchased Services	1	259
5310	Other Purchased Services - Postage	4	167
5320	Other Purchased Services - Telephone	2	53
5800	Other Purchased Services - Travel	15	15,770
5810	Travel - Professional Development	84	59,847
5900	Other Purchased Services	4	2,825
	SUBTOTAL OTHER PURCHASED SERVICES	110	78,920
6000	General Supplies	37	23,440
6100	Instructional Supplies	30	22,286
6400	Books and Periodicals	26	22,729
6420	Books and Periodicals - Softcover	1	251
6500	Technology-Related Supplies	2	7,495
6600	Audiovisual Supplies	1	1,800
	SUBTOTAL GENERAL SUPPLIES	97	78,001
7341	Technology Hardware	1	4,000
7350	Equipment - Technology Software	2	2,063
	SUBTOTAL PROPERTY	3	6,063
8000	Debt Service & Miscellaneous	1	100
8100	Dues & Fees - Membership	45	45,380
8900	Miscellaneous Expenditures	4	115
	SUBTOTAL DEBT SERVICE & MISCELLANEOUS	50	45,595
Total		2,170	7,992,374

Appendix B

FY2010 Student Assessment Expenditures by Object Codes

Student Assessment 2010

2010 Student Assessment by Object Codes and Expenditures

Code	Description	N	Sum
1010	Salaries - Professionals	30	505,857
1020	Salaries - Aides or Assistants	2	6,494
1040	Salaries - Administrators	30	940,850
1050	Salaries - Assistant Administrators	1	3,494
1060	Salaries - Other Professional Salaries	1	29,000
1180	Salaries - Regular Employees	13	231,143
1310	Salaries - Overtime for Professionals	3	29,072
1500	Salaries - Stipends	21	200,708
1530	Stipends - Standards Based System Work	6	20,584
	SUBTOTAL SALARIES		
2000	Employee Benefits	8	797
2010	Employee Benefits for Professionals	19	14,097
2040	Employee Benefits for Administrators	12	81,159
2060	Employee Benefits for Other Professionals	1	420
2080	Employee Benefits for Regular Employees	8	36,447
2110	Group Health Insurance for Professionals	3	8,457
2111	Group Insurance for Professionals - Other	2	149
2140	Group Health Insurance for Administrators	16	48,966
2141	Employee Benefits for Administrators - Other Group Insurance	4	737
2180	Group Health Insurance for Regular Employees	3	15,201
2181	Other Group Insurance for Regular Employees	1	173
2200	Social Security/Medicare	15	812
2205	Social Security/Medicare Contributions - Stipends	1	96
2210	Social Security/Medicare Payments for Professionals	13	2,539
2211	Social Security/Medicare Payments for Professionals	2	64
2220	Social Security/Medicare Contributions for Instructional Aides or Assistants	2	94
2240	Social Security/Medicare Contributions for Administrators	18	5,816
2250	Social Security/Medicare Contributions for Assistant Administrators	1	202
2280	Social Security/Medicare Contributions for Regular Employees	3	3,703
2300	Retirement Contributions	1	138
2340	Retirement Contributions for Administrators	3	209
2380	Retirement Contributions for Regular Employees	2	414
2480	On-Behalf Payments for Regular Employees	1	953
2510	Tuition Reimbursement for Professionals	1	375
2540	Tuition Reimbursement for Administrators	3	336
2600	Unemployment Compensation	6	34
2610	Unemployment Compensation Paid for Professionals	7	386
2620	Unemployment Compensation Paid for Instructional Aides or Assistants	2	34
2640	Unemployment Compensation for Administrators	11	177
2650	Unemployment Compensation Paid for Assistant Administrators	1	9
2680	Unemployment Compensation Paid for Regular Employees	4	35

2700	Workers' Compensation	13	261
2710	Worker's Compensation Paid for Professionals	7	238
2720	Worker's Compensation Paid for Instructional Aides or Assistants	2	90
2740	Worker's Compensation Paid for Administrators	16	2,254
2750	Worker's Compensation Paid for Assistant Administrators	1	49
2780	Worker's Compensation Paid for Regular Employees	3	78
2940	Other Employee Benefits Paid for Administrators	2	2,555
2950	Other Employee Benefits Paid for Assistant Administrators	1	1,711
	SUBTOTAL BENEFITS		
3000	Purchased Prof & Technical Services	43	377,440
3200	Professional Educational Services	37	191,627
3300	Professional Employee Training & Development	5	16,855
3310	Employee Training on Student Assessment	8	15,917
3500	Purch Prof & Tech - Technical Services	1	20,647
	SUBTOTAL PURCHASED PROF & TECH SERVICES		
4300	Purch Prop Services - Repair & Maintenance	1	906
4320	Purch Prop Services - Tech Related Repair	1	1,885
4330	Purch Prop Services - Software Repairs & Maint	4	23,880
4430	Purch Prop Services - Rental of Computers	1	655
4440	Purch Prop Services - Rental of Other Equipment	1	334
4445	Purch Prop Services - Copier Leases	2	2,290
	SUBTOTAL PURCHASED PROPERTY SERVICES		
5300	Other Purch Services - Communications	2	737
5310	Other Purch Services - Postage	4	404
5320	Other Purch Services - Telephone	1	392
5500	Other Purch Services - Printing & Binding	2	2,890
5800	Other Purchased Services - Travel	11	3,647
5810	Travel - Professional Development	14	10,028
	SUBTOTAL PURCHASED SERVICES		
6000	General Supplies	29	180,459
6100	Instructional Supplies	47	175,619
6110	Equip & Furniture - Instructional	2	45,923
6400	Books and Periodicals	10	31,021
6420	Books and Periodicals - Softcover	2	7,598
6500	Technology-Related Supplies	9	17,929
	SUBTOTAL GENERAL SUPPLIES		
7340	Equipment - Technology Hardware	1	813
7350	Equipment - Technology Software	2	2,800
7351	Technology Software	1	9,592
	SUBTOTAL EQUIPMENT		
8000	Debt Service & Miscellaneous	2	3,324
8100	Dues & Fees - Membership	10	75,770
8900	Miscellaneous Expenditures	5	2,650
9000	Other Items	1	20,698
	SUBTOTAL DEBT SERVICE AND OTHER		
Total		585	3,442,197

Appendix C

FY2010 Instructional Leadership Expenditures by Object Codes

Instructional Leadership 2010

Instructional Leadership by Object Codes and Expenditures

Code	Object Descriptions	N	Sum
1500	Salaries - Stipends	296	3,348,388
1510	Stipends - Department Head	41	413,835
1520	Stipends - Curriculum Work	26	145,660
1560	Stipends - Teacher Leader	56	539,528
1570	Stipends - Teacher Mentor	7	101,616
Total		426	4,549,027

Appendix D

FY2010 Instructional Technology Expenditures by Object Codes

Instructional Technology 2010

2010 Instructional Technology by Object Codes and Expenditures

Code	Object Description	N	Sum
1010	Salaries - Professionals	148	5,238,822
1020	Salaries - Aides or Assistants	73	1,834,074
1023	Salaries - Ed Tech III	12	190,064
1040	Salaries - Administrators	85	4,531,561
1050	Salaries - Assistant Administrators	3	77,010
1060	Salaries - Other Professional Salaries	13	730,689
1170	Salaries - Managers	18	601,778
1180	Salaries - Regular Employees	156	7,085,007
1183	Salaries	4	8,967
1190	Salaries - Others	3	201,638
1310	Salaries - Overtime for Professionals	1	7,535
1380	Salaries - Overtime for Regular Employees	5	13,443
1500	Salaries - Stipends	64	176,671
1510	Stipends - Department Head	1	3,000
	SUBTOTAL SALARIES		
2000	Employee Benefits	46	2,615
2010	Employee Benefits for Professionals	59	402,783
2020	Employee Benefits for Instructional Aides or Assistants	46	261,761
2040	Employee Benefits for Administrators	44	468,838
2050	Employee Benefits for Assistant Administrators	2	493
2060	Employee Benefits for Other Professionals	7	65,764
2070	Employee Benefits for Regular Employees - Managers	10	37,718
2080	Employee Benefits for Regular Employees	100	1,110,445
2090	Employee Benefits for Other Employees	1	66,841
2110	Group Health Insurance for Professionals	99	620,078
2111	Group Insurance for Professionals - Other	23	6,143
2120	Group Health Insurance for Instructional Aides or Assistants	43	359,773
2121	Employee Benefits - Other Group Insurance	22	4,309
2140	Group Health Insurance for Administrators	35	348,272
2141	Employee Benefits for Administrators - Other Group Insurance	15	11,750
2150	Group Health Insurance for Assistant Administrators	3	12,752
2151	Employee Benefits for Assistant Administrators - Group Insurance	1	998
2160	Group Health Insurance for Other Professionals	10	107,275
2161	Employee Benefits for Other Professionals - Group Insurance	5	3,595
2170	Group Health Insurance for Regular Employees - Managers	8	84,567
2171	Other Group Insurance for Regular Employees - Managers	2	2,426
2172	Group Insurance	1	426
2180	Group Health Insurance for Regular Employees	57	719,310
2181	Other Group Insurance for Regular Employees	13	14,230
2190	Group Health Insurance for Other Employees	1	11,433
2200	Social Security/Medicare	20	1,776
2210	Social Security/Medicare Payments for Professionals	86	53,487

2220	Social Security/Medicare Contributions for Instructional Aides or Assistants	43	27,203
2221	Social Security/Medicare	8	1,597
2240	Social Security/Medicare Contributions for Administrators	45	80,069
2241	Social Security/Medicare	3	3,716
2245	Social Security/Medicare	1	732
2250	Social Security/Medicare Contributions for Assistant Administrators	1	433
2260	Social Security/Medicare Contributions for Other Professionals	7	17,916
2270	Social Security/Medicare Contributions for Regular Employees - Managers	9	28,471
2280	Social Security/Medicare Contributions for Regular Employees	72	251,483
2285	Social Security/Medicare	4	580
2290	Social Security/Medicare Contributions for Other Employees	2	3,019
2300	Retirement Contributions	2	544
2310	Retirement Contributions for Professionals	6	1,531
2320	Retirement Contributions for Instructional Aides or Assistants	2	2,486
2340	Retirement Contributions for Administrators	8	10,562
2370	Retirement Contributions for Regular Employees - Managers	2	3,344
2380	Retirement Contributions for Regular Employees	32	64,183
2480	On-Behalf Payments for Regular Employees	1	3,197
2510	Tuition Reimbursement for Professionals	15	31,118
2520	Tuition Reimbursement for Instructional Aides or Assistants	7	5,811
2540	Tuition Reimbursement for Administrators	6	15,618
2580	Tuition Reimbursement for Regular Employees	9	11,566
2600	Unemployment Compensation	8	38
2610	Unemployment Compensation Paid for Professionals	59	2,098
2620	Unemployment Compensation Paid for Instructional Aides or Assistants	19	991
2640	Unemployment Compensation for Administrators	27	1,644
2650	Unemployment Compensation Paid for Assistant Administrators	1	48
2660	Unemployment Compensation Paid for Other Professionals	4	220
2670	Unemployment Compensation Paid for Regular Employees - Managers	5	345
2680	Unemployment Compensation Paid for Regular Employees	41	3,292
2690	Unemployment Compensation Paid for Other Employees	1	60
2700	Workers' Compensation	18	325
2710	Worker's Compensation Paid for Professionals	63	10,954
2720	Worker's Compensation Paid for Instructional Aides or Assistants	24	4,097
2740	Worker's Compensation Paid for Administrators	32	8,106
2750	Worker's Compensation Paid for Assistant Administrators	2	394
2760	Worker's Compensation Paid for Other Professionals	5	1,224
2770	Worker's Compensation Paid for Regular Employee - Managers	5	1,319
2780	Worker's Compensation Paid for Regular Employees	55	15,389
2790	Worker's Compensation Paid for Other Employees	1	229
2820	Health Benefits Paid for Instructional Aides or Assistants	1	1,000
2880	Health Benefits Paid for Regular Employees	1	1,119
2910	Other Employee Benefits Paid for Professionals	3	7,566
2920	Other Employee Benefits Paid for Instructional Aides or Assistants	1	600
2940	Other Employee Benefits Paid for Administrators	3	7,867
2960	Other Employee Benefits Paid for Other Professionals	1	7,450
2970	Other Employee Benefits Paid for Regular Employees - Managers	1	17,105
2980	Other Employee Benefits Paid for Regular Employees	3	694
	SUBTOTAL EMPLOYEE BENEFITS		
3000	Purchased Prof & Technical Services	55	385,215
3200	Professional Educational Services	8	143,610
3300	Professional Employee Training & Development	90	78,535

3310	Employee Training on Student Assessment	1	1,195
3400	Other Professional Services	29	174,942
3490	Other Prof Services - Other	6	14,072
3500	Purch Prof & Tech - Technical Services	21	135,391
3520	Purch Prof & Tech - Other Technical Services	1	1,311
	SUBTOTAL PURCHASED PROF & TECH SERVICES		
4000	Purchased Property Services	8	73,130
4300	Purch Prop Services - Repair & Maintenance	33	177,596
4320	Purch Prop Services - Tech Related Repair	258	1,122,646
4321	Purch Prop Services	1	24
4330	Purch Prop Services - Software Repairs & Maint	182	964,536
4400	Purch Prop Services - Rentals	2	247,554
4430	Purch Prop Services - Rental of Computers	120	3,198,140
4432	Purch Prop Services - Rental of Software	12	90,203
	SUBTOTAL PURCHASED PROPERTY SERVICES		
5000	Other Purchased Services	13	146,473
5300	Other Purch Services - Communications	40	570,541
5320	Other Purch Services - Telephone	26	114,548
5330	Other Purch Services - Internet Connectivity	18	124,676
5800	Other Purchased Services - Travel	105	118,536
5801	Travel - Mileage	1	2,231
5810	Travel - Professional Development	46	32,485
	SUBTOTAL PURCHASED SERVICES		
6000	General Supplies	76	251,884
6050	Equip & Furniture - Non-instructional	2	671
6100	Instructional Supplies	72	159,758
6110	Equip & Furniture - Instructional	3	159,767
6400	Books and Periodicals	14	42,045
6410	Books and Periodicals - Hardcover	1	84
6430	Books and Periodicals - Periodicals	2	235
6500	Technology-Related Supplies	477	2,765,264
6501	Supplies	6	228,701
6900	Other Supplies	1	757
	SUBTOTAL GENERAL SUPPLIES		
7300	Equipment	42	433,083
7301	Equipment	3	26,752
7340	Equipment - Technology Hardware	160	2,386,217
7341	Technology Hardware	109	1,622,551
7350	Equipment - Technology Software	74	301,515
7351	Technology Software	77	263,822
7390	Other Equipment	2	220,760
	SUBTOTAL EQUIPMENT		
8000	Debt Service & Miscellaneous	11	11,826
8100	Dues & Fees - Membership	66	152,048
8300	Debt Related Expenditures	1	44
8310	Redemption of Principal	2	352,361
8320	Interest	1	10,161
8900	Miscellaneous Expenditures	1	136
9000	Other Items	4	58,192
	SUBTOTAL DEBT SERVICE AND OTHER		
Total		4,297	43,505,695

Appendix E

FY2010 Co- and Extra- Curricular Expenditures by Object Codes

Elementary Extra and Co-Curricular 2010

2010 Elementary Co- and Extra- Curricular by Object Codes and Expenditures

Code	Object Description	N	Sum
1010	Salaries - Professionals	35	388,555
1020	Salaries - Aides or Assistants	1	505
1040	Salaries - Administrators	19	220,911
1050	Salaries - Assistant Administrators	2	53,825
1060	Salaries - Other Professional Salaries	1	13,999
1180	Salaries - Regular Employees	121	327,340
1184	Salaries of Regular Employees - Maintenance Workers	2	3,517
1186	Salaries of Regular Employees - Maintenance Workers	2	15,960
1190	Salaries - Others	6	31,395
1200	Salaries - Temporary Employees	27	38,974
1210	Salaries - Tutors	1	61,844
1230	Salaries of Temporary Employees Paid to Substitutes	8	16,639
1310	Salaries - Overtime Wages for Professionals	1	1,297
1311	Salaries - Overtime Wages for Professionals	2	13,990
1380	Salaries - Overtime for Regular Employees	7	15,472
1500	Salaries - Stipends	393	5,104,235
1510	Stipends - Department Head	2	3,000
1540	Stipends - Athletic Stipends	41	884,930
1550	Stipends - Activity Stipends	39	192,283
1560	Stipends - Teacher Leader	10	72,113
1590	Stipends - Other	7	111,226
	SUBTOTAL SALARIES	727	7,572,010
2000	Employee Benefits	249	120,135
2010	Employee Benefits for Professionals	21	9,231
2030	Employee Benefits for Substitutes and Tutors (Temporary Employees)	13	2,863
2040	Employee Benefits for Administrators	6	12,257
2050	Employee Benefits for Assistant Administrators	1	8,331
2080	Employee Benefits for Regular Employees	51	17,338
2100	Group Insurance (Life, health, dental, etc)	3	2,837
2101	Employee Stipend Benefits - Other Group Insurance	1	15
2110	Group Health Insurance for Professionals	3	17,239
2111	Group Insurance for Professionals - Other	1	313
2140	Group Health Insurance for Administrators	9	22,982
2141	Employee Benefits for Administrators - Other Group Insurance	4	812
2150	Group Health Insurance for Assistant Administrators	1	7,619
2180	Group Health Insurance for Regular Employees	8	8,844
2200	Social Security/Medicare	251	101,294
2201	Social Security/Medicare Contributions - Stipends	7	1,814
2205	Social Security/Medicare Contributions - Stipends	2	765
2210	Social Security/Medicare Payments for Professionals	18	3,785
2211	Social Security/Medicare Payments for Professionals	2	171

2215	Social Security/Medicare Payments for Professionals	1	443
2220	Social Security/Medicare Contributions for Instructional Aides or Assistants	1	100
2230	Social Security/Medicare Contributions for Substitutes and Tutors	17	2,735
2240	Social Security/Medicare Contributions for Administrators	13	2,326
2241	Social Security/Medicare Contributions for Administrators	1	17
2250	Social Security/Medicare Contributions for Assistant Administrators	1	529
2280	Social Security/Medicare Contributions for Regular Employees	85	19,550
2285	Social Security/Medicare Contributions for Regular Employees	1	43
2290	Social Security/Medicare Contributions for Other Employees	6	944
2300	Retirement Contributions	27	3,362
2380	Retirement Contributions for Regular Employees	11	1,051
2480	On-Behalf Payments for Regular Employees	8	228
2500	Tuition Reimbursement	2	4,533
2510	Tuition Reimbursement for Professionals	1	35
2550	Tuition Reimbursement for Assistant Administrators	1	28
2600	Unemployment Compensation	153	5,394
2610	Unemployment Compensation Paid for Professionals	10	177
2630	Unemployment Compensation Paid for Substitutes and Tutors	13	73
2640	Unemployment Compensation for Administrators	10	120
2680	Unemployment Compensation Paid for Regular Employees	59	490
2690	Unemployment Compensation Paid for Other Employees	4	7
2700	Workers' Compensation	171	34,186
2710	Worker's Compensation Paid for Professionals	15	6,481
2730	Worker's Compensation Paid for Substitutes and Tutors	15	245
2740	Worker's Compensation Paid for Administrators	8	729
2760	Worker's Compensation Paid for Other Professionals	1	116
2780	Worker's Compensation Paid for Regular Employees	52	9,940
2790	Worker's Compensation Paid for Other Employees	2	7
2900	Other Employee Benefits	2	16
2910	Other Employee Benefits Paid for Professionals	1	31
2940	Other Employee Benefits Paid for Administrators	2	1,150
2980	Other Employee Benefits Paid for Regular Employees	2	445
	SUBTOTAL EMPLOYEE BENEFITS	1,347	434,176
3000	Purchased Prof & Technical Services	73	291,059
3001	Purchased Professional and Technical Services	1	1,050
3200	Professional Educational Services	11	31,353
3300	Professional Employee Training & Development	10	13,571
3400	Other Professional Services	40	107,398
3490	Other Prof Services - Other	25	103,944
3590	Technical Services - Other	26	110,034
	SUBTOTAL PURCHASED PROFESSIONAL & TECH SERVICES	186	658,409
4000	Purchased Property Services	5	20,396
4200	Purch Prop Services - Cleaning Services	1	587
4300	Purch Prop Services - Repair & Maintenance	20	36,112
4310	Purch Prop Services - Non-Tech Repair & Maint	10	34,239
4390	Purch Prop Services - Other Repair & Maint	2	3,840
4400	Purch Prop Services - Rentals	3	10,944
4420	Purch Prop Services - Rental of Equipm/Vehicles	3	3,432
4440	Purch Prop Services - Rental of Other Equipment	1	650
4450	Purch Prop Services - Lease Agreements	3	468
4900	Purch Prop Services - Other Purchased Services	2	3,422
	SUBTOTAL PURCHAED PROPERTY SERVICES	50	114,089

5000	Other Purchased Services	32	147,219
5100	Student Transportation (Activities, Sports)	7	46,834
5130	Other Purchased Services - Room & Board	1	1,231
5140	Other Purchased Services - Private Transport	34	107,833
5190	Other Purchased Services - Other Transport	3	42,080
5191	Other Purchased Services - Student Transportation Purchased From Other Sources	2	5,035
5200	Other Purchased Services - Insurance	3	2,100
5300	Other Purch Services - Communications	4	802
5310	Other Purch Services - Postage	1	124
5320	Other Purch Services - Telephone	7	1,114
5500	Other Purch Services - Printing & Binding	1	177
5800	Other Purchased Services - Travel	52	24,871
5801	Travel - Mileage	1	456
5810	Travel - Professional Development	7	1,108
5900	Other Purchased Services	1	5,494
5920	Services from another SAU or Agency outside Maine	1	1,787
	SUBTOTAL OTHER PURCHASED SERVICES	157	388,265
6000	General Supplies	105	259,985
6050	Equip & Furniture - Non-instructional	9	13,977
6100	Instructional Supplies	179	367,507
6101	Supplies: Instructional Supplies	4	4,249
6110	Equip & Furniture - Instructional	5	10,862
6260	Energy - Gasoline	38	37,627
6400	Books and Periodicals	6	3,553
6410	Books and Periodicals - Hardcover	2	1,836
6500	Technology-Related Supplies	3	328
6600	Audiovisual Supplies	1	596
6700	Student Transp Parts & Supplies	1	193
6900	Other Supplies	8	25,341
	SUBTOTAL GENERAL SUPPLIES	361	726,055
7000	Property	6	12,446
7300	Equipment	25	72,160
7301	Equipment	7	13,604
7330	Equipment - Furniture & Fixtures	1	2,557
7331	Furniture & Fixtures	1	1,050
7340	Equipment - Technology Hardware	3	4,655
7390	Other Equipment	5	8,490
	SUBTOTAL PROPERTY AND EQUIPMENT	48	114,961
8000	Debt Service & Miscellaneous	26	30,671
8100	Dues & Fees - Membership	184	187,914
8500	Co-Extra Curr & Field Trips Transport	132	510,281
8900	Miscellaneous Expenditures	30	68,296
	SUBTOTAL DEBT SERVICE & MISCELLANEOUS	372	797,161
Total		3,248	10,805,125

Secondary Extra and Co-Curricular 2010

2010 Secondary Co- and Extra- Curricular by Object Codes and Expenditures

Code	Object Descriptions	N	Sum
1010	Salaries - Professionals	53	2,127,957
1020	Salaries - Aides or Assistants	2	49,036
1021	Salaries - Ed Tech I	1	30,687
1040	Salaries - Administrators	39	1,862,412
1050	Salaries - Assistant Administrators	3	182,116
1060	Salaries - Other Professional Salaries	6	156,679
1170	Salaries - Managers	4	170,134
1180	Salaries - Regular Employees	87	1,113,513
1184	Salaries of Regular Employees - Maintenance Workers	1	10,327
1186	Salaries of Regular Employees - Maintenance Workers	2	28,439
1190	Salaries - Others	15	292,780
1200	Salaries - Temporary Employees	23	137,606
1210	Salaries - Tutors	2	220,542
1230	Salaries of Temporary Employees Paid to Substitutes	3	33,645
1310	Salaries - Overtime Wages for Professionals	1	125
1311	Salaries - Overtime Wages for Professionals	2	25,705
1380	Salaries - Overtime for Regular Employees	6	72,963
1500	Salaries - Stipends	200	12,551,705
1510	Stipends - Department Head	2	17,381
1540	Stipends - Athletic Stipends	19	2,065,326
1550	Stipends - Activity Stipends	14	363,618
1560	Stipends - Teacher Leader	1	64,450
1590	Stipends - Other	4	217,526
	SUBTOTAL SALARIES	490	21,794,673
2000	Employee Benefits	115	301,008
2010	Employee Benefits for Professionals	31	196,724
2011	Employee Benefits for Professionals	1	337
2020	Employee Benefits for Instructional Aides or Assistants	1	17,822
2030	Employee Benefits for Substitutes and Tutors (Temporary Employees)	15	13,812
2040	Employee Benefits for Administrators	18	199,386
2050	Employee Benefits for Assistant Administrators	1	13,044
2060	Employee Benefits for Other Professionals	2	5,271
2070	Employee Benefits for Regular Employees - Managers	2	14,227
2080	Employee Benefits for Regular Employees	35	99,220
2090	Employee Benefits for Other Employees	3	16,983
2100	Group Insurance (Life, health, dental, etc)	4	13,457
2110	Group Health Insurance for Professionals	12	117,121
2111	Group Insurance for Professionals - Other	5	4,267
2120	Group Health Insurance for Instructional Aides or Assistants	1	3,012
2140	Group Health Insurance for Administrators	21	175,081
2141	Employee Benefits for Administrators - Other Group Insurance	13	6,686
2142	Employee Benefits for Administrators - Other Group Insurance	1	189
2150	Group Health Insurance for Assistant Administrators	2	35,555
2160	Group Health Insurance for Other Professionals	1	6,341
2161	Employee Benefits for Other Professionals - Group Insurance	1	439
2170	Group Health Insurance for Regular Employees - Managers	2	24,221
2171	Other Group Insurance for Regular Employees - Managers	1	1,356
2180	Group Health Insurance for Regular Employees	8	62,159

2181	Other Group Insurance for Regular Employees	2	500
2190	Group Health Insurance for Other Employees	1	14,611
2191	Other Group Insurance for Other Employees	1	469
2200	Social Security/Medicare	128	241,688
2201	Social Security/Medicare Contributions - Stipends	2	2,056
2205	Social Security/Medicare Contributions - Stipends	2	727
2210	Social Security/Medicare Payments for Professionals	26	12,603
2211	Social Security/Medicare Payments for Professionals	2	211
2220	Social Security/Medicare Contributions for Instructional Aides or Assistants	2	3,902
2230	Social Security/Medicare Contributions for Substitutes and Tutors	13	11,676
2240	Social Security/Medicare Contributions for Administrators	23	19,812
2241	Social Security/Medicare Contributions for Administrators	1	994
2250	Social Security/Medicare Contributions for Assistant Administrators	2	2,098
2260	Social Security/Medicare Contributions for Other Professionals	5	4,514
2265	Unemployment Compensation Paid for Other Professionals	1	40
2270	Social Security/Medicare Contributions for Regular Employees - Managers	1	2,575
2280	Social Security/Medicare Contributions for Regular Employees	58	53,590
2285	Social Security/Medicare Contributions for Regular Employees	2	80
2290	Social Security/Medicare Contributions for Other Employees	12	8,371
2300	Retirement Contributions	15	4,583
2310	Retirement Contributions for Professionals	3	4,255
2320	Retirement Contributions for Instructional Aides or Assistants	1	538
2330	Retirement Contributions for Substitutes and Tutors	2	158
2340	Retirement Contributions for Administrators	1	37
2350	Retirement Contributions for Assistant Administrators	1	2
2360	Retirement Contributions for Other Professionals	1	879
2380	Retirement Contributions for Regular Employees	14	8,121
2390	Retirement Contributions for Other Employees	2	320
2480	On-Behalf Payments for Regular Employees	2	494
2500	Tuition Reimbursement	3	16,965
2510	Tuition Reimbursement for Professionals	1	3
2550	Tuition Reimbursement for Assistant Administrators	1	2,470
2600	Unemployment Compensation	85	12,381
2610	Unemployment Compensation Paid for Professionals	15	611
2630	Unemployment Compensation Paid for Substitutes and Tutors	11	222
2640	Unemployment Compensation for Administrators	17	489
2660	Unemployment Compensation Paid for Other Professionals	1	60
2670	Unemployment Compensation Paid for Regular Employees - Managers	2	96
2680	Unemployment Compensation Paid for Regular Employees	39	1,100
2690	Unemployment Compensation Paid for Other Employees	7	131
2700	Workers' Compensation	87	46,162
2710	Worker's Compensation Paid for Professionals	20	8,600
2720	Worker's Compensation Paid for Instructional Aides or Assistants	1	88
2730	Worker's Compensation Paid for Substitutes and Tutors	12	664
2740	Worker's Compensation Paid for Administrators	17	3,157
2750	Worker's Compensation Paid for Assistant Administrators	1	315
2760	Worker's Compensation Paid for Other Professionals	4	826
2770	Worker's Compensation Paid for Regular Employee - Managers	2	527
2780	Worker's Compensation Paid for Regular Employees	41	29,804
2790	Worker's Compensation Paid for Other Employees	9	521
2900	Other Employee Benefits	2	65
2910	Other Employee Benefits Paid for Professionals	1	8,452

2940	Other Employee Benefits Paid for Administrators	6	6,195
2970	Other Employee Benefits Paid for Regular Employees - Managers	1	810
2980	Other Employee Benefits Paid for Regular Employees	4	2,039
	SUBTOTAL EMPLOYEE BENEFITS	1,012	1,870,372
3000	Purchased Prof & Technical Services	54	766,215
3200	Professional Educational Services	9	191,666
3300	Professional Employee Training & Development	47	92,246
3400	Other Professional Services	45	615,688
3401	Other Professional Services	1	136
3490	Other Prof Services - Other	24	382,947
3590	Technical Services - Other	14	275,577
	SUBTOTAL PURCHASED PROFESSIONAL & TECHNICAL SERVICES	194	2,324,475
4000	Purchased Property Services	11	309,471
4200	Purch Prop Services - Cleaning Services	1	1,025
4300	Purch Prop Services - Repair & Maintenance	37	188,656
4301	Purch Prop Services - Repair & Maintenance	1	27,670
4310	Purch Prop Services - Non-Tech Repair & Maint	16	79,758
4311	Purchased Property Services - Photocopier Service Agreement	2	3,213
4330	Purch Prop Services - Software Repairs & Maint	2	950
4390	Purch Prop Services - Other Repair & Maint	1	7,335
4400	Purch Prop Services - Rentals	22	455,932
4420	Purch Prop Services - Rental of Equipm/Vehicles	2	11,260
4430	Purch Prop Services - Rental of Computers	1	5,341
4440	Purch Prop Services - Rental of Other Equipment	12	19,875
4445	Purch Prop Services - Copier Leases	2	746
4450	Purch Prop Services - Lease Agreements	6	91,945
4900	Purch Prop Services - Other Purchased Services	2	29,335
	SUBTOTAL PURCHASED PROPERTY SERVICES	118	1,232,511
5000	Other Purchased Services	25	434,840
5100	Student Transportation (Activities, Sports)	5	93,851
5110	Student Transportation from another SAU	2	4,134
5130	Other Purchased Services - Room & Board	2	9,386
5140	Other Purchased Services - Private Transport	14	350,461
5190	Other Purchased Services - Other Transport	1	4,122
5200	Other Purchased Services - Insurance	2	8,532
5300	Other Purch Services - Communications	8	5,745
5310	Other Purch Services - Postage	6	764
5320	Other Purch Services - Telephone	21	18,366
5400	Other Purch Services - Advertising	1	17
5500	Other Purch Services - Printing & Binding	9	6,660
5800	Other Purchased Services - Travel	118	238,244
5801	Travel - Mileage	2	4,032
5802	Travel - Lodging	1	100
5804	Other Purchased Services - Travel	1	300
5810	Travel - Professional Development	17	21,850
5900	Other Purchased Services	1	50
5920	Services from another SAU or Agency outside Maine	1	6,734
	SUBTOTAL OTHER PURCHASED SERVICES	237	1,208,188
6000	General Supplies	86	762,001
6050	Equip & Furniture - Non-instructional	2	80,022
6100	Instructional Supplies	154	1,545,516
6110	Equip & Furniture - Instructional	5	4,594

6115	Equip & Furniture - Instructional	2	12,283
6120	Instructional Supplies - Art	1	13,431
6220	Energy - Electricity	5	29,767
6260	Energy - Gasoline	33	138,494
6400	Books and Periodicals	14	3,911
6410	Books and Periodicals - Hardcover	2	2,035
6430	Books and Periodicals - Periodicals	2	419
6500	Technology-Related Supplies	11	7,189
6900	Other Supplies	7	73,128
	SUBTOTAL GENERAL SUPPLIES	324	2,672,790
7000	Property	6	71,847
7100	Land & Land Improvements	1	810
7300	Equipment	29	214,092
7301	Equipment	9	41,470
7310	Equipment - Machinery	1	19,155
7330	Equipment - Furniture & Fixtures	1	3,356
7340	Equipment - Technology Hardware	3	15,695
7350	Equipment - Technology Software	1	450
	SUBTOTAL EQUIPMENT	51	366,875
8000	Debt Service & Miscellaneous	27	147,677
8100	Dues & Fees - Membership	159	767,331
8500	Co-Extra Curr & Field Trips Transport	103	1,716,030
8900	Miscellaneous Expenditures	28	124,159
	SUBTOTAL DEBT SERVICE & MISCELLANEOUS	317	2,755,197
Total		2,743	34,225,082

Appendix F

FY2010 Supplies and Equipment Expenditures by Object Codes

Supplies and Equipment 2010

2010 Supplies and Equipment by Object Codes and Expenditures			
Code	Object Description	N	Sum
4000	Purchased Property Services	54	255,473
4002	Purchased Property Services	1	2,003
4100	Purch Prop Services - Utility Services	1	579
4200	Purch Prop Services - Cleaning Services	2	15,662
4300	Purch Prop Services - Repair & Maintenance	435	822,609
4310	Purch Prop Services - Non-Tech Repair & Maint	250	573,789
4311	Purchased Property Services - Photocopier Service Agreement	53	183,188
4319	Purchased Property Services	2	5,858
4320	Purch Prop Services - Tech Related Repair	70	88,396
4330	Purch Prop Services - Software Repairs & Maint	145	239,786
4390	Purch Prop Services - Other Repair & Maint	25	39,519
4400	Purch Prop Services - Rentals	24	120,663
4420	Purch Prop Services - Rental of Equipm/Vehicles	10	82,793
4430	Purch Prop Services - Rental of Computers	23	108,087
4432	Purch Prop Services - Rental of Software	18	16,798
4440	Purch Prop Services - Rental of Other Equipment	193	796,946
4445	Purch Prop Services - Copier Leases	345	1,686,437
4900	Purch Prop Services - Other Purchased Services	12	54,554
SUBTOTAL PURCHASED PROPERTY SERVICES		1,663	5,093,139
5200	Other Purchased Services - Insurance	28	45,209
5210	Other Purch Services - Bldg & Content Ins	2	199
5300	Other Purch Services - Communications	116	321,266
5310	Other Purch Services - Postage	596	957,807
5320	Other Purch Services - Telephone	312	1,030,255
5330	Other Purch Services - Internet Connectivity	1	245
5400	Other Purch Services - Advertising	43	32,084
5500	Other Purch Services - Printing & Binding	271	404,218
5800	Other Purchased Services - Travel	1,057	879,783
5801	Travel - Mileage	22	17,906
5802	Travel - Lodging	3	6,526
5900	Other Purchased Services	3	16,303
5910	Services from another SAU or Agency w/in Maine	6	41,397
SUBTOTAL OTHER PURCHASED SERVICES		2,460	3,753,197
6000	General Supplies	1,140	2,725,343
6045	General Supplies	3	29,959
6050	Equip & Furniture - Non-instructional	43	62,884
6100	Instructional Supplies	1,592	10,950,600
6101	Supplies: Instructional Supplies	9	7,533
6102	Supplies: Instructional Supplies	11	10,642
6103	Supplies: Instructional Supplies	4	2,984
6104	Supplies: Instructional Supplies	3	3,028
6105	Instructional Supplies - Music	43	77,793
6106	Supplies: Instructional Supplies	4	14,975

6107	Supplies: Instructional Supplies	6	15,112
6108	Supplies: Instructional Supplies	2	598
6109	Supplies: Instructional Supplies	1	1,874
6110	Equip & Furniture - Instructional	104	410,864
6120	Instructional Supplies - Art	48	131,526
6121	Instructional Supplies - FCS	8	21,356
6122	Instructional Supplies - Tech Ed	4	33,460
6123	Instructional Supplies - Science	18	58,350
6128	Instructional Supplies - Phys Ed	35	26,955
6130	Supplies	1	1,659
6132	Supplies	1	1,856
6138	Supplies	1	89
6146	Supplies	1	416
6150	CTE - Minor Capital Equipment	2	50,625
6160	Supplies	2	2,227
6400	Books and Periodicals	1,489	7,030,952
6401	Supplies: Books and Periodicals	5	7,505
6402	Supplies: Books and Periodicals	2	3,500
6405	Supplies: Books and Periodicals	1	100
6410	Books and Periodicals - Hardcover	123	548,163
6420	Books and Periodicals - Softcover	64	144,514
6430	Books and Periodicals - Periodicals	111	116,499
6460	Supplies	5	2,533
6490	Supplies	4	2,549
6500	Technology-Related Supplies	262	314,840
6501	Supplies	1	1,680
6550	Supplies	1	1,440
6600	Audiovisual Supplies	359	388,517
SUBTOTAL SUPPLIES		5,513	23,205,503
7000	Property	17	113,829
7300	Equipment	413	1,219,429
7301	Equipment	95	289,338
7320	Equipment - Vehicles	1	5,567
7330	Equipment - Furniture & Fixtures	64	139,145
7331	Furniture & Fixtures	19	46,452
7340	Equipment - Technology Hardware	25	80,636
7341	Technology Hardware	11	27,403
7350	Equipment - Technology Software	37	43,116
7351	Technology Software	17	32,725
7390	Other Equipment	2	329
7391	Property: Other Equipment	4	6,492
SUBTOTAL PROPERTY		705	2,004,462
8000	Debt Service & Miscellaneous	156	370,205
8001	Debt Service and Miscellaneous	1	24,685
8100	Dues & Fees - Membership	1,132	1,309,851
8110	Bank Fees	1	271
8120	Maine State Billing Fees	71	961,280
8150	Fingerprinting Fees	2	15
8900	Miscellaneous Expenditures	177	294,259
8910	Debt Service and Miscellaneous	1	3,965
SUBTOTAL DEBT SERVICE & MISCELLANEOUS		1,541	2,964,530
Total		11,882	37,020,832