

## LEGISLATIVE REPORT

Subject: School-by-School Expenditure Report

Reference: Section 302A-1004, HRS

Action Requested: Annual school-by-school expenditures report on:

- 1) Instruction, including face-to-face teaching, and classroom materials;
- 2) Instructional support, including pupil, teacher and program support;
- 3) Operations, including non-instructional pupil services, facilities and business services;
- 4) Other commitments, including contingencies, capital improvement projects, out-of-district obligations, and legal obligations;
- 5) Leadership, including school management, program and operations management, and district management;
- 6) The measures of accuracy, efficiency, and productivity of the DOE, districts and schools in delivering resources to the classroom and the student.

DOE Report: The Hawaii School Expenditure Reporting System (HSERS) for FY 2001-2002 is located on the Department of Education Web Page. The report will be available for public viewing by January 16, 2003.

### **HSERS Report**

To display the costs of education, DOE expenditures are extracted from the state's Financial Management System (FMS). The FMS records the financial activity by program (prog id), organization (org id), and object codes. The prog ids are cross walked to the HSERS function and sub function, the org ids categorize school and non-school organizations, and the object codes group salary, supplies, and equipment. Once the crosswalk is complete the FMS data is imported to HSERS.

### **Amount Expended by School**

The amount displayed represents monies that are spent at the school for salaries, supplies, textbooks, and equipment. This includes operational costs that are recorded to capture school level expenditures for school administrative staff, teachers, educational assistants, part time tutors, substitute teachers, custodians, and cafeteria staff.

**Amount Allocated by District**

The amount allocated for district level costs that are allocated in support of school level activities are diagnostic and counseling services, special education services, district resource teachers, and contracted services.

**Amount Allocated by State**

The amount allocated by the State is derived from two separate categories to provide support services to the schools.

The State level costs allocated to the schools are for support services that directly or indirectly touches each school. Examples of state level services are student bus transportation, utilities, school lunch, network support services, school repair and maintenance, and for the fiscal year 2001 the legislature appropriated employee fringe benefits for health fund, social security, pension accumulation, and DAGS risk management to the department.

There are expenditures incurred by other state departments on behalf of the DOE. This data is also added to HSERS:

<b><u>Agency</u></b>	<b><u>Service Provided</u></b>
Department of Accounting and General Services	Repair and Maintenance of Facilities
Department of Budget and Finance	Central Services Costs
Department of Health	Health Services
County of Maui	Student Transportation

Excluded from the per pupil cost are expenditures for Capital Improvement Projects (CIP) and debt service.

Web Site: HSERS reports are available on the web following the steps below:

1. Go to the Department of Education Home page <http://doe.k12.hi.us/>.
2. Under the heading Public Schools clique on Other Reports <http://doe.k12.hi.us/reports.htm>.
3. Under the heading Expenditures by School you may choose the respective years reports for Hawaii Expenditure Reporting System 2001-2002.