

NORTH DAKOTA DEPARTMENT OF
PUBLIC INSTRUCTION

FINANCIAL TRANSPARENCY USER GUIDE

AUGUST 25, 2023
OTIS EDUCATIONAL SYSTEMS, INC

INTRODUCTION

PURPOSE OF DOCUMENT

NDDPI is making financial data for public schools available to the public. The purpose of this User Guide is to help school users navigate and interpret the reports and dashboards.

BREAKDOWN OF DOCUMENT

This document is broken down into three main parts: Navigation, Charts, and Use Cases.

Navigation: This section goes over how to get around the site, discusses the different types of filters, and describes the tabs that appear on each chart.

KPI Charts: This is the largest section of the User Guide and goes over each chart, describing the data in it and reviewing the filters for it.

Use Cases: This section takes a few scenarios and demonstrates step by step how to retrieve specific data.

ACKNOWLEDGEMENT

Some information contained within this document came from the Insights of North Dakota website. This site can be found at <https://insights.nd.gov/>.

Other sourced information will be indicated with footnotes.

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NAVIGATION

HOME PAGE

After logging in, you will arrive on the Home page. From here, you will choose the Financial Transparency link to view the reports.

NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION

Home Financial Transparency

North Dakota STARS Public School Financial Transparency

Welcome to the North Dakota STARS Public School Financial Transparency Reporting! Here, you will find a comprehensive resource for accessing and exploring school finance data in North Dakota. This data resource provides per pupil revenue and expenditure information, both at the statewide level and specific to each school district in the state. The data is presented in user-friendly charts, allowing for quick and easy analysis. Additionally, our Trend reports showcase the five-year trend for a broader understanding of financial patterns. If you wish to dive deeper into the data, our Detail reports provide a more comprehensive view. Furthermore, we offer the option to export the data in the Data section, enabling you to perform your own analyses. To assist you in understanding and utilizing the data effectively, we have provided informative About narratives for each set of reports, explaining how to interpret the data and its significance. We invite you to explore North Dakota STARS Public School Financial Transparency Reporting and gain valuable insights into public school finance in our state.

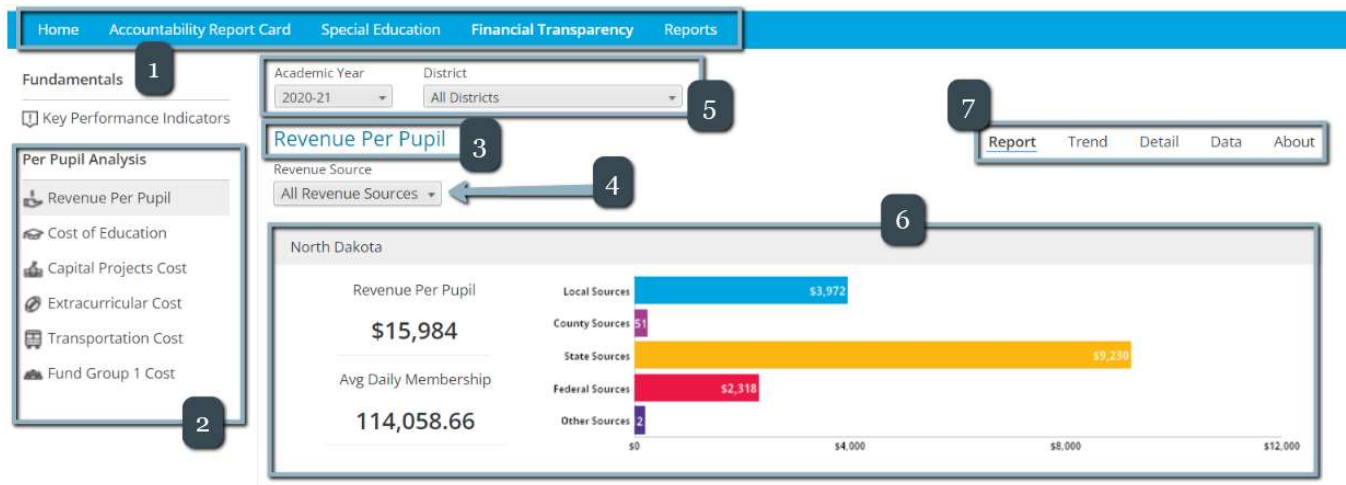
Click on "Financial Transparency" in the blue bar above to learn more!

Kirsten Baesler
Superintendent of Public Instruction

Revenue Per Pupil	Cost of Education Per Pupil	ND State Investment Per Pupil	Debt Per Pupil
\$16,199	\$13,589	\$10,389	\$11,198

★ STARS Support
We're here to help. Have a question or need more information?
@ Email Us

PARTS OF THE WEB PAGE



All charts display in basically the same way. Shown above is the view of an average chart with the various sections identified. Below, you will find a basic description of each section. These sections are described in further detail later in this user guide.

- 1 **Section Navigation.** Use this to switch between Accountability Report Card, Special Education, and Financial Transparency.
- 2 **Chart Menu.** Use this to switch between charts.
- 3 **Report Name.** This tells you which chart you are viewing.
- 4 **Dynamic Filters.** These filter options change depending on what chart you are viewing.
- 5 **Static Filters.** These filter options stay the same regardless of chart within the navigation section.
- 6 **Viewing Area.** This is where the chart or information about the chart is shown.
- 7 **Tabs.** Use these to determine the chart view based on associated parameter.

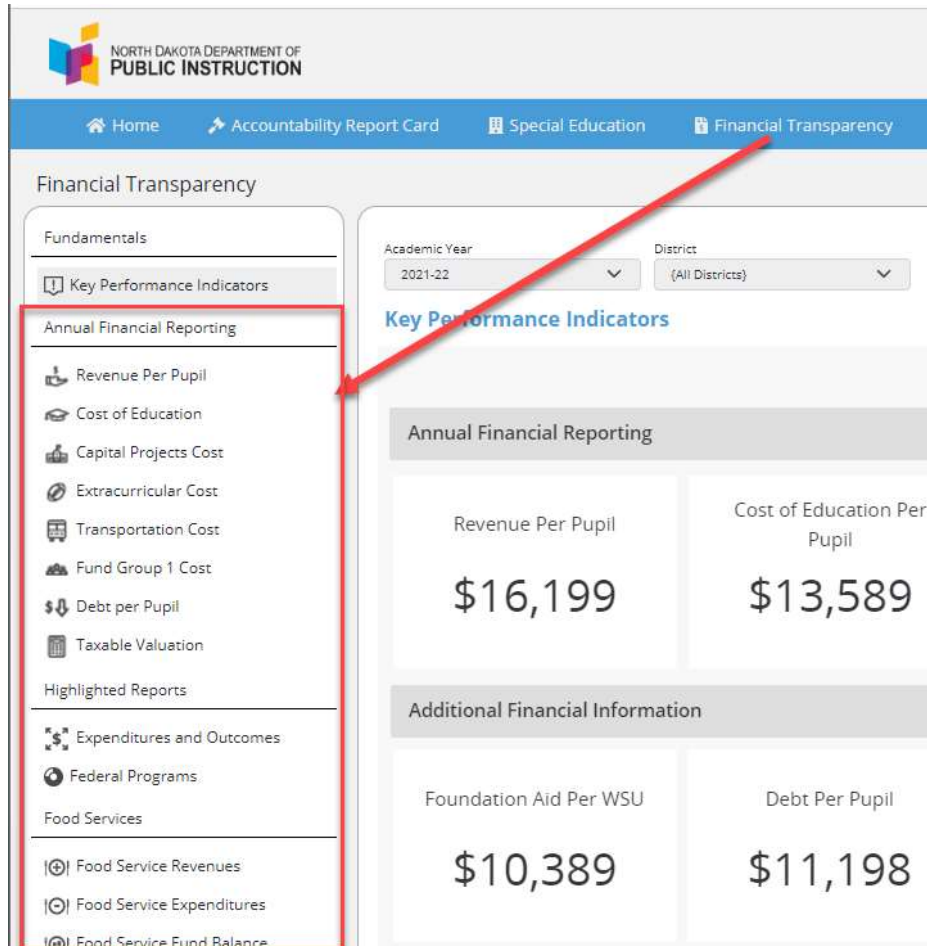
Note: In the viewing area (#6), the charts will always show every value in the breakdown of the chosen “visualization,” even if no data exists. If there is data, the associated visualization will appear. If there is no data, the area will be blank.

GETTING STARTED

Once you log in, we highly recommend that you go to the About Tab and review the information presented regarding each report group. A good handle on this content will greatly enhance the overall user experience as you become acquainted with the tools available.

MENU

The list of available charts appears in the menu located at the left side of the view. For Financial Transparency, the Key Performance Indicators (KPI) gauged per pupil consist of: Revenue Per Pupil, Cost of Education, Capital Projects Cost, Extracurricular Cost, Transportation Cost, Fund Group 1 Cost (all of the aforementioned), Debt, and Taxable Valuation. Furthermore, the Highlighted Reports offers Expenditure and Outcomes and Federal Programs reports. The Food Services section provides reports specific to the school Food Services programs and includes reports on Food Service Revenues, Food Service Expenditures, and Food Service Fund Balance.



FILTERS

Filters can be grouped into two categories:

- Static
- Dynamic

STATIC FILTERS

For Financial Transparency KPI charts, the static filters are:

- Academic Year – available for the past four years
- District – review all districts or select a specific district

Academic Year	District
2020-21	All Districts

DYNAMIC FILTERS

Dynamic filters, located beneath the report name, vary depending on the chart being viewed. The number of dynamic filters will also change depending on the selected Tab.

Financial Transparency Dynamic Filters by Report			
REPORT NAME	FILTER BY	Detail Filter	Detail Filter
Revenue Per Pupil	Revenue Source	Specific Revenue Source	NA
Cost of Education	Expenditure Category	Expenditure Object	NA
Capital Projects Cost	Fund	Expenditure Category	Expenditure Object
Extracurricular Cost	Fund	Expenditure Category	Expenditure Object
Transportation Cost	Expenditure Category	Expenditure Object	
Fund Group 1 Cost	Per Pupil KPI	Expenditure Object	
Debt Per Pupil	Other Category Type		
Taxable Valuation – Valuation			
Taxable Valuation - Levy	Levy Type		

Expenditures and Outcomes	Report Measure Description		
Federal Programs	Grant Opportunity		
Food Service Revenues	Account Category		
Food Service Expenditures	Account Fund Type	Account Category Object	
Food Service Fund Balance			

FILTER DROPDOWN MENUS

Each filter operates through the utilization of a dropdown menu. These dropdown menus contain a list of relevant search parameters with checkboxes adjacent to each topic. The default checks all topics. To uncheck all, click on the checkbox adjacent the first line item, then proceed to click on the individual checkbox(es) desired.



TABS

When compiling charts, users may build data views by utilizing one of the four tab options located at the upper right. Clicking on these tabs will cause the site to display different data sets in varying formats based on the chart chosen. **Reminder:** The content of the chart is determined by the user's permission level.

REPORT TAB

Clicking on the Report tab will cause the site to display the main chart using default parameters that search for All matches. Use the [dynamic filter](#) to for specific search parameters.

TREND TAB

Clicking on the Trend tab will display a graph illustrating trends over the past five available years. Content is based on the parameters selected in the filters. For example, selecting academic year 2019-2020 returns only three years of trend data.

DETAIL TAB

Detail visualization allows the user to see a more intricate breakdown of the various sources on a per pupil basis. See [Reports & Detail](#) for more information.

DATA TAB

This spreadsheet provides the data behind the visualizations and can be exported to an Excel file by clicking the export to Excel link in the upper right corner of the visualization. The spreadsheet is formatted by Academic Year, Organization, Parent Organization, Comparison Group, Expenditure Category Type, Expenditure Category Object, and associated [cost] Amount.



ABOUT TAB

Clicking on About will bring up detailed descriptions of the chosen analysis being performed. For example, if Revenue Per Pupil has been selected, clicking on About will display detailed descriptions of the school district revenue and the associated charting available regarding this topic. The About feature will prove extremely useful in introducing users to the type of information that can be presented in the visualization. Additionally, the North Dakota School District Accounting and Reporting Manual (NDSFARMS) can be accessed [here](#).

CHARTS

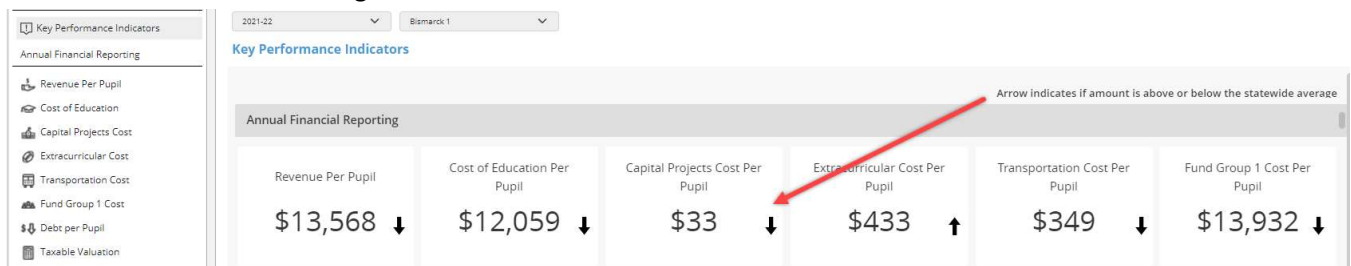
The charts are where you find your information. Many charts are available and, once a user becomes familiar with the various search parameters, the desired data can be accessed quickly and easily. This section describes the types of information available on each chart. Each section contains a description of what the chart displays and the filters available to aid in drawing parameters around the data return.

KEY PERFORMANCE INDICATORS

The Key Performance Indicators (KPI) chart is an overview/recap of all the charts in Financial Transparency¹. There are several sections on the KPI chart. The Annual Financial Reporting section includes report groups on Revenue Per Pupil, Cost of Education, Capital Projects Cost, Extracurricular Cost, Transportation Cost, Fund Group 1 (all of the above) Cost, Debt Per Pupil, and Taxable Valuation.

In addition, the KPI page includes selected ESSA Accountability Performance Indicators and District Composition Indicators.

When a district is selected, arrows will appear in the indicator boxes indicating if the KPI for the District is above or below the statewide average.



Heads Up

- You can see KPI information based on the School Year and selected District.
- There are no dynamic filters on this view.
- Arrows indicate if a District is above or below the statewide average.

REVENUE PER PUPIL KPI

The Revenues Per Pupil KPI represents the total revenues reported by the school district that come from Local, County, State, Federal and Other sources received into the General Fund divided by the Average Daily Membership (ADM).

COST OF EDUCATION KPI

The Cost of Education Per Pupil KPI represents the total expenditures reported for instruction, administration, and operation and maintenance of plant from the General Fund (Fund Group 1) divided by the Average Daily Membership (ADM).

CAPITAL PROJECT COST KPI

The Capital projects are long-term projects meant to expand, maintain, or improve the property owned by the district. Capital projects are distinguished by their large scale and large costs relative to other expenditures. Examples of capital projects include the construction of a building, the purchase of land for school sites, and remodeling projects. The Capital Projects Cost Per Pupil KPI represents the total expenditures reported for capital project from the General Fund divided by the Average Daily Membership (ADM).

EXTRACURRICULAR COST KPI

The Extracurricular costs refer to expenditures made by school districts for extracurricular activities, including transportation for those activities. An extracurricular activity is an activity that students participate in that falls outside of the normal curriculum of school. Examples include, but are not limited to, athletics, drama, debate, STEM clubs, and computer clubs. The Extracurricular Cost Per Pupil KPI represents the total expenditures reported for extracurricular activities from the General Fund divided by the Average Daily Membership (ADM).

TRANSPORTATION COST KPI

The Transportation Costs are the total of the districts reported expenditures from the General Fund for conveying students to and from school as provided by state and federal law. Expenditures may include directing/managing student transportation services, cost of maintaining and operating vehicles for student transport including driving buses, and supervising students during the transport process. The Transportation Cost Per Pupil KPI represents the total expenditures reported for student transportation General Fund divided by the Average Daily Membership (ADM).

FUND GROUP 1 COST KPI

The Fund Group 1 Cost Per Pupil KPI represents the total expenditures reported for all expenditures from Fund Group 1 divided by the Average Daily Membership (ADM).

FOUNDATION AID PER WSU

The Foundation Aid Per WSU KPI represents the total State and Local funding received from the Foundation Aid formula divided by the district's Weighted Student Units (WSU).

DEBT PER PUPIL KPI

The Debt Per Pupil KPI represents the amount of outstanding debt the district has divided by the district's Average Daily Membership (ADM).

TAXABLE VALUATION KPI

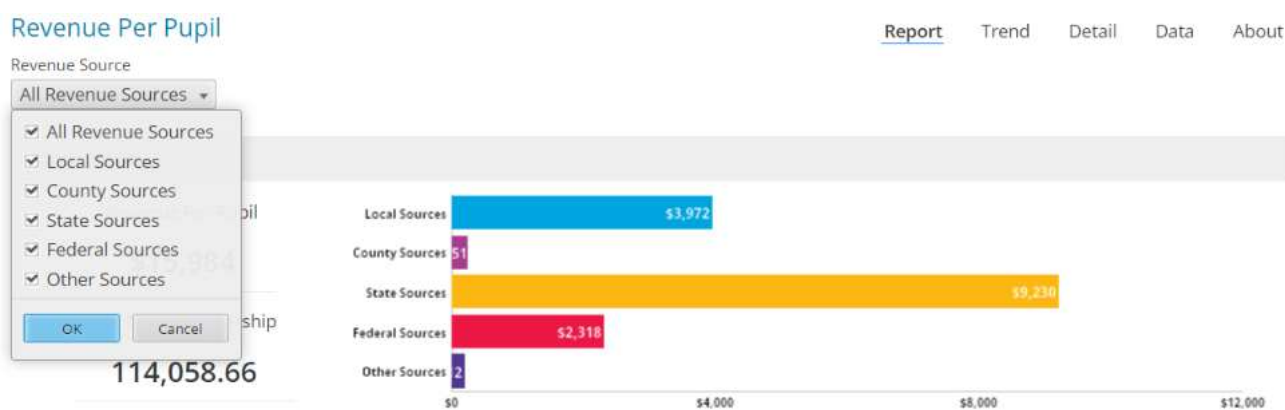
The Taxable Valuation Per Pupil KPI represents the amount of taxable valuation the district has divided by the district's Average Daily Membership (ADM).

REPORTS & DETAIL

REVENUE PER PUPIL

- REPORT

The Revenues Per Pupil visualization under the Report tab provides a breakdown of the revenues received into the General Fund (Fund Group 1) per pupil by major revenue sources: Local, County, State, Federal, Other.



- DETAIL

The Revenues Per Pupil Detail visualization allows the user to see a more detailed breakdown of the various sources of revenue received into the General Fund (Fund Group 1) on a per pupil basis. Refer to [Specific Revenue Source Filtering Options](#) for available search parameters.

This visualization is best used by selecting a specific major revenue source from the Revenue Source dropdown menu. From there, click on the Specific Revenue Source dropdown menu and choose up to 5 specific revenue sources to be displayed on the visualization. For example, choosing Federal Sources in the Revenue Source dropdown and then choosing Title 1 Program Aid, Title II Supporting Effective Instruction, Title III English Language Acquisition, and Title IV Student Support & Academic Enrichment will show how much funding is received from ESSA Title programs.

SPECIFIC REVENUE SOURCE FILTERING OPTIONS INDEX

<p style="text-align: center;">~A~</p> <ul style="list-style-type: none"> • Adult Education Programs <p style="text-align: center;">~C~</p> <ul style="list-style-type: none"> • Career & Tech Ed • Career & Tech Ed – Federal Services • Career & Tech Ed – State Services • Career Education • Carl Perkins Grant • Child Nutrition Programs • Coal Conversion • Coal Production • Community Services Activities Revenue <p style="text-align: center;">~E~</p> <ul style="list-style-type: none"> • Emergency School Assistance Aid <p style="text-align: center;">~F~</p> <ul style="list-style-type: none"> • Federal Revenue on behalf of LEA • Federal Revenue in lieu of Taxes • Food Service <p style="text-align: center;">~H~</p> <ul style="list-style-type: none"> • Handicapped Program Aid • Headstart <p style="text-align: center;">~I~</p> <ul style="list-style-type: none"> • Indian Education Program • Interest Earned • Interfund Transfers <p style="text-align: center;">~M~</p> <ul style="list-style-type: none"> • Mineral Resources 	<p style="text-align: center;">~N~</p> <ul style="list-style-type: none"> • Nutritional Education & Training Programs <p style="text-align: center;">~O~</p> <ul style="list-style-type: none"> • Oil & Gas Production • Other Career & Tech Ed Programs • Other Community Education Programs • Other County Revenue • Other Federal Aid for Special Education <p style="text-align: center;">~P~</p> <ul style="list-style-type: none"> • P.L. 81-815 Construction Aid • Per Pupil Aid • Preschool Program • Property Taxes <p style="text-align: center;">~R~</p> <ul style="list-style-type: none"> • Refund of Prior Year Expenditures • Regional Education Association – Federal • Regional Education Association – State • Restricted Received Direct • Restricted Received through State Agency • Revenue from Federal, State, County, Local, or Other Sources • Revenue in lieu of Property Taxes • Revenue Received from Cooperatives • Revenue Received through an Intermediary Agency • Revenue to Offset Lease Purchase <p style="text-align: center;">~S~</p> <ul style="list-style-type: none"> • Sale of Bonds • Sale/Comp for Loss of Fixed Assets • Services Provided for Another LEA • Special Education – Federal Sources • Special Education – State Sources • State Child Placement 	<p style="text-align: center;">~T~</p> <ul style="list-style-type: none"> • Title 1 Program Aid • Title IDEA-B Special Education • Title II Professional Dev Programs • Title III English Language Acquisition • Title IV School and Community Programs • Title IV Student Support and Academic Enrichment • Title VIII Impact Aid • Title XII School Facilities • Transportation • Transportation Fees • Tuition <p style="text-align: center;">~U~</p> <ul style="list-style-type: none"> • Unrestricted Received Direct • Unrestricted State Revenue • Unrestricted Through State or County Agency • Unrestricted: Bankhead Jones • Unrestricted: Direct Mineral Leases • Unrestricted: Flood Control • Unrestricted: Johnson O'Malley • Unrestricted: Other Unrestricted Federal Aid • Unrestricted: PL93-638 • Unrestricted: U.S. Fish & Wildlife • Unrestricted: Taylor Grazing <p style="text-align: center;">~W~</p> <ul style="list-style-type: none"> • Workforce Investment Act (WIA Classroom)
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SPECIFIC REVENUE SOURCE FILTERING OPTIONS BY SOURCE

Local Sources
<ul style="list-style-type: none"> • All Revenue Sources • Community Services Activities Revenue • Food Service • Interest Earned • Other Revenue from Local Sources • Property Taxes • Revenue from Local Sources • Student Activities Revenue • Transportation Fees • Tuition
County Sources
<ul style="list-style-type: none"> • All Revenue Sources • Coal Conversion • Coal Production • Mineral Resources • Oil & Gas Production • Other County Revenue • Revenue from County Sources
State Sources
<ul style="list-style-type: none"> • All Revenue Sources • Career & Tech Ed • Career & Tech Ed Joint Agreements – State Sources • Handicapped Program Aid • Other Restricted State Revenue • Other Unrestricted State Revenue • Per Pupil Aid • Regional Education Association Joint Agreements – State Sources • Revenue from State Sources • Revenue Received from Cooperatives • Special Education Joint Agreements – State Sources • State Child Placement • Transportation • Unrestricted State Revenue

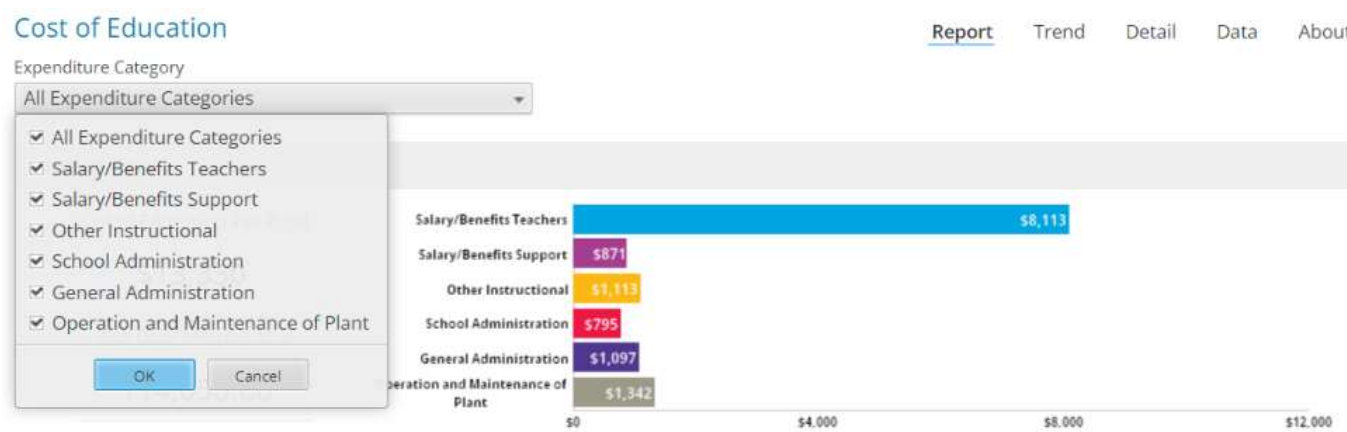
SPECIFIC REVENUE SOURCE FILTERING OPTIONS BY SOURCE (CONT...)

Federal Sources
<ul style="list-style-type: none">• All Revenue Sources• Adult Education Programs• Career & Tech Ed Joint Agreements – Federal Sources• Career Education• Carl Perkins Grant• Child Nutrition Programs• ESSA – Emergency School Assistance Aid• Federal Revenue for/on behalf of LEA• Federal Revenue in Lieu of Taxes• Headstart• Indian Education Program• Nutritional Education & Training Programs• Other Career & Tech Programs• Other Community Education Programs• Other Federal Aid for Special Education• Other Federal Revenue
Other Sources
<ul style="list-style-type: none">• All Revenue Sources• Interfund Transfers• Other Revenue• Refund of Prior Year Expenditures• Revenue from Other Sources• Revenue to Offset Lease Purchase• Sale of Bonds• Sale/Comp. for Loss of Fixed Assets• Services Provided for Another LEA

COST OF EDUCATION

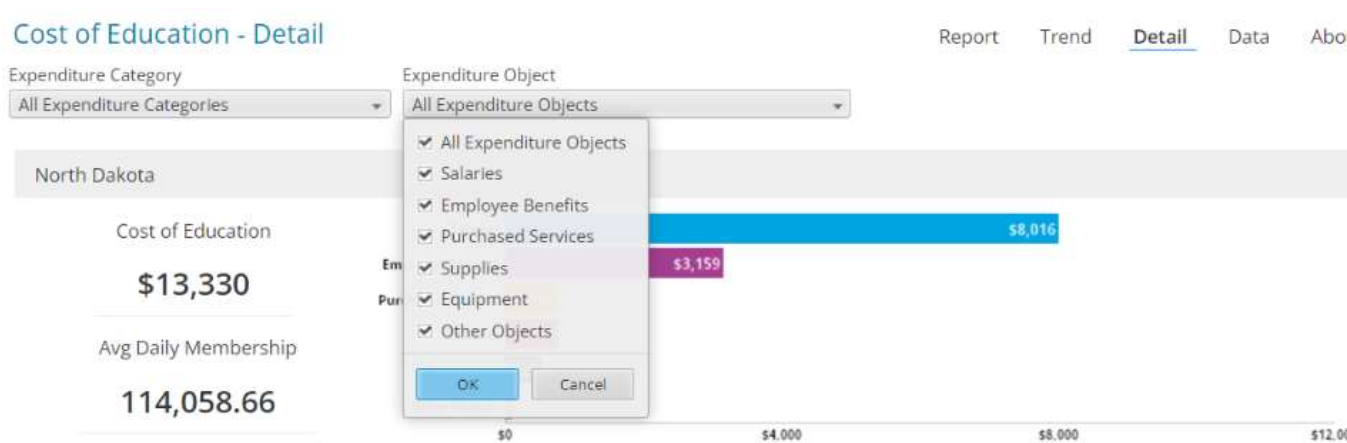
- REPORT

The Cost of Education visualization under the Report tab provides a per pupil breakdown of the activities classified as Cost of Education by expenditure category. The expenditure categories include Salary/Benefits for Teachers, Salary/Benefits for Support Staff, Other Instructional costs, School Administration costs, General Administration costs, and Operation/Maintenance of Plant expenditures.



- DETAIL

The Cost of Education Detail visualization located under the Detail tab allows the user to see a breakdown of the per pupil expenditures for activities classified as Cost of Education by expenditure object (salaries, employee benefits, purchased services, supplies, equipment, and other objects).



CAPITAL PROJECTS COST

- REPORT

The Capital Projects Cost visualization under the Report tab provides a breakdown of the expenditures made per pupil by fund and by expenditure category.

The visualization defaults to expenditures from the General Fund (Fund Group 1). In addition to expenditures from the General Fund, districts can also make expenditures for capital projects from a dedicated Building Fund. Expenditures from the Building Fund can be viewed in the Capital Projects Cost Report by choosing "Building Fund" from the "Fund" dropdown menu. Costs from the General Fund and the Building Fund combined can be seen by choosing "Total Capital Project" from the "Fund" dropdown menu.

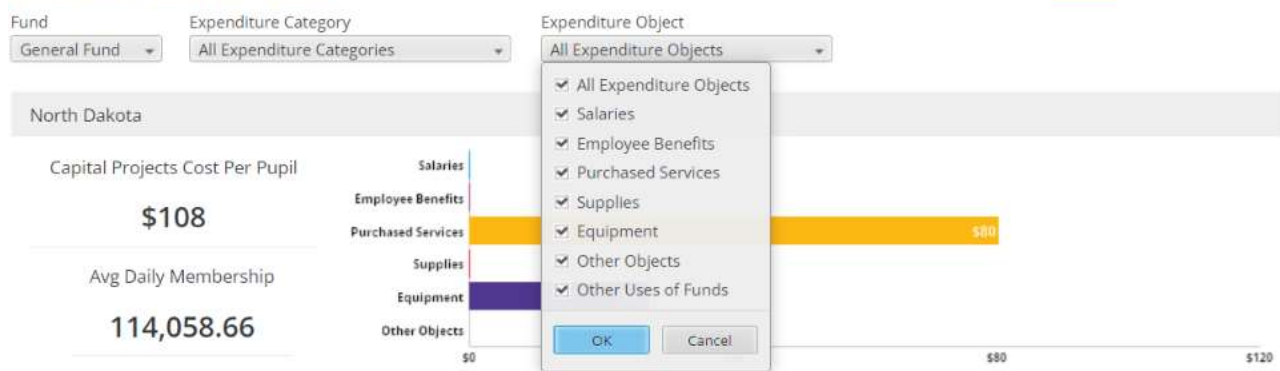


Expenditure Categories: Facility Acq. (Buildings/Land), Construction Services by Staff, Construction Services by Contractors.

- DETAIL

The Capital Projects Cost Detail visualization allows the user to see a breakdown of the per pupil expenditures for capital projects by expenditure object (salaries, employee benefits, purchased services, supplies, equipment, and other objects).

Capital Projects Cost - Detail

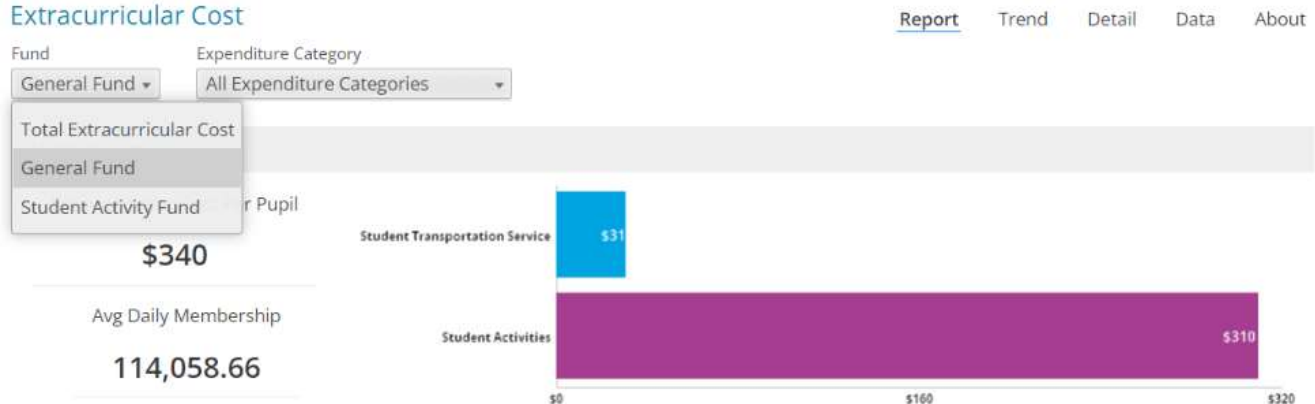


EXTRACURRICULAR COST

- REPORT

The Extracurricular Cost Per Pupil visualization under the Report tab provides a breakdown of the expenditures made per pupil by fund and by expenditure category. Expenditures from the Student Activities Fund can be viewed in the Extracurricular Cost Per Pupil Report by choosing "Student Activity Fund" from the "Fund" dropdown menu. Costs from the General Fund and the Student Activity Fund combined can be seen by choosing "Total Extracurricular Costs" from the "Fund" dropdown menu.

Extracurricular Cost

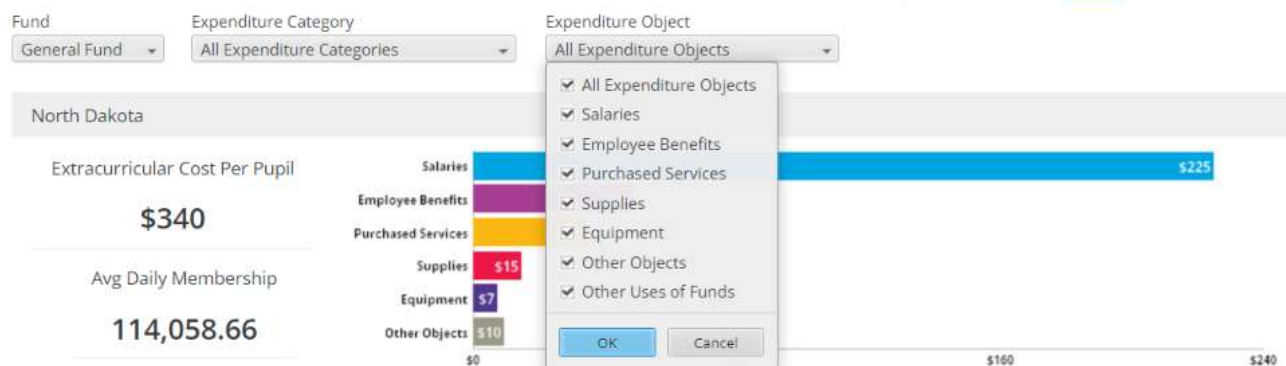


Expenditure Categories: Student Transportation Service, Student Activities, Transfer to Other Funds.

- DETAIL

The Extracurricular Cost Per Pupil Detail visualization allows the user to see a breakdown of the per pupil expenditures for extracurricular activities by expenditure object (salaries, employee benefits, purchased services, supplies, equipment, and other objects).

Extracurricular Cost - Detail

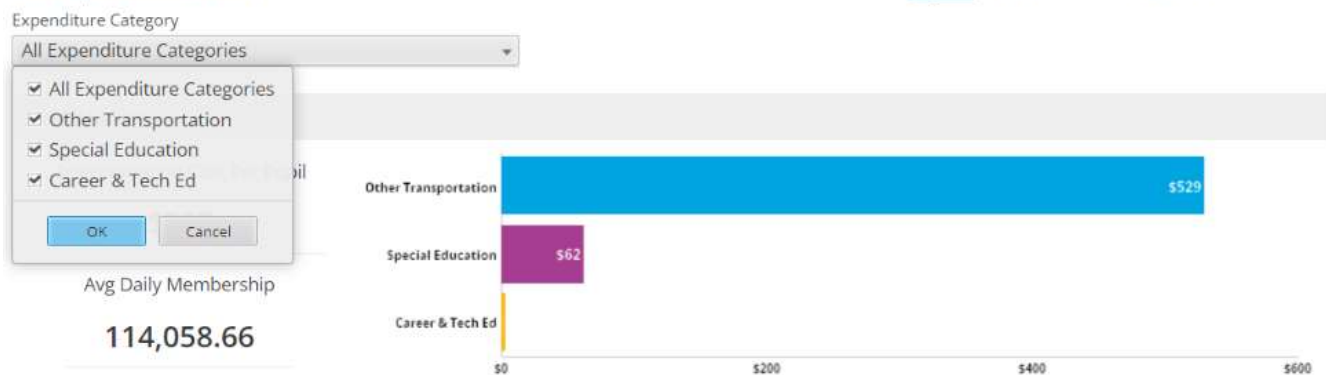


TRANSPORTATION COST

- REPORT

The Transportation Cost visualization under the Report tab provides a per pupil breakdown of the cost of student transportation by expenditure category. The expenditure categories include Special Education, Career & Technical Education, and Other Transportation.

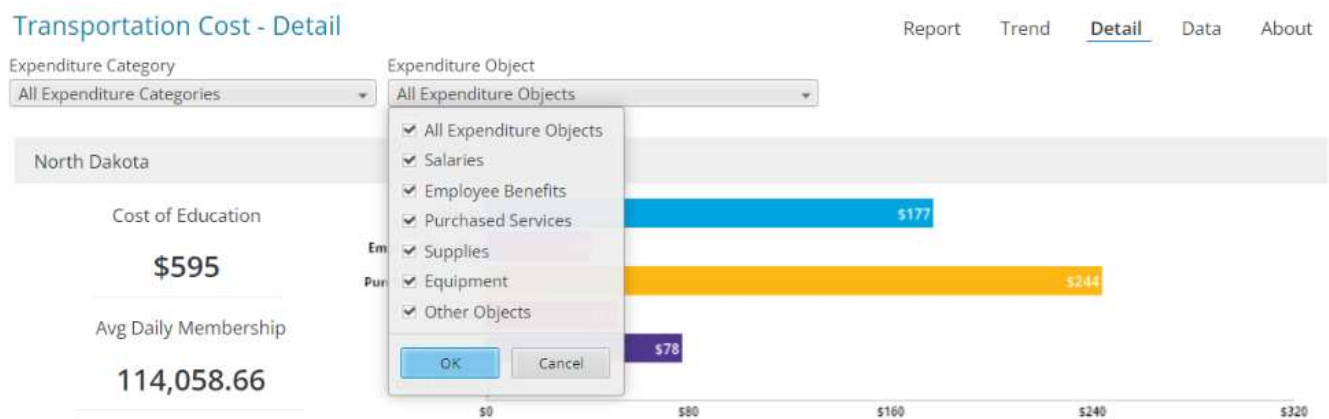
Transportation Cost



It is important to note that this does not include costs for student transportation for extracurricular activities. These costs can be found in the Extracurricular Cost report area under the expenditure category "Student Transportation Services".

- DETAIL

The Transportation Cost Detail visualization located under the Detail tab allows the user to see a breakdown of the per pupil expenditures for student transportation by expenditure object (salaries, employee benefits, purchased services, supplies, equipment, and other objects).



FUND GROUP 1 COST

- REPORT

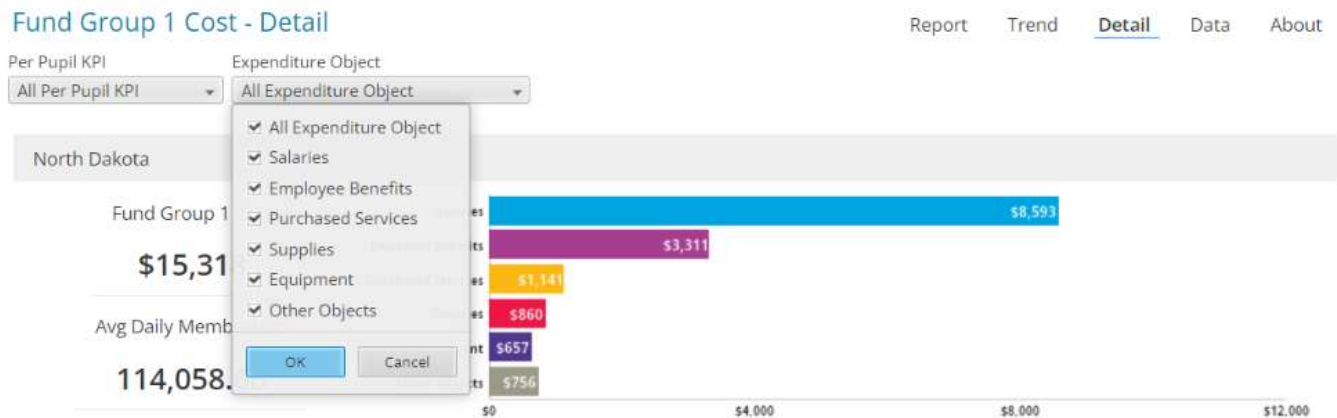
The Fund Group 1 Cost visualization under the Report tab provides a per pupil breakdown of expenditures from Fund Group 1 by function category of the KPI. The function categories include Cost of Education, Capital Projects, Extracurricular Costs, Transportation Costs, and All Other Expenditures.

The visualization defaults to expenditures from all function categories. To see expenditures for a specific function category or group of function categories, choose the category(s) from the Per Pupil KPI dropdown menu.



- DETAIL

The Fund Group 1 Cost Detail visualization located under the Detail tab allows the user to see a breakdown of the per pupil expenditures from Fund Group 1 by expenditure object (salaries, employee benefits, purchased services, supplies, equipment, and other objects).



FOUNDATION AID PER WSU

- REPORT

The Foundation Aid Per WSU visualization under the Report tab provides per Weighted Student Unit (WSU) breakdown of Foundation Aid funding provided to school districts. The sources of funding include State Funding per WSU, Contribution from Property Taxes per WSU, and Contributions from In-Lieu per WSU.

Clicking on the “Calculation” button provides the user with more information on the calculation of the Foundation Aid Per WSU. In this table, the user can see the Total Formula Amount, the Transition Minimum and Transition Maximum, the Excess Fund Balance (EFB) Offset Amount, and the total funding after these adjustments which is then used to determine the Foundation Aid Per WSU.

North Dakota

Foundation Aid Per WSU

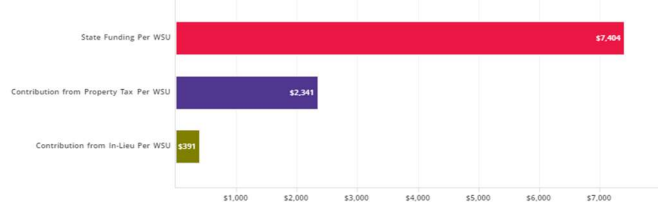
\$10,340

Weighted Student Units (WSU)

133,300.90

Calculation

Total Formula Amount	\$1,351,137,922
Transition Minimum	\$37,112,602
Transition Maximum	(\$9,953,807)
EFB Offset	\$0
Total State/Local Funding	\$1,378,296,718
Divided by WSU	133,300.90
State/Local Funding per WSU	\$10,340



- TREND

The Foundation Aid Per WSU trend visualization located under the Trend tab allows the user to see a 5-year history per Weighted Student Unit funding from Foundation Aid Fund Group 1 by source of funding (State Funding per WSU, Contribution from Property Taxes per WSU, and Contributions from In-Lieu per WSU).

Clicking on the “Calculation” button provides the user with more information on the calculation of the Foundation Aid Per WSU. In this table, the use can see the Total Formula Amount, the Transition Minimum and Transition Maximum, the Excess Fund Balance (EFB) Offset Amount, and the total funding after these adjustments which is then used to determine the Foundation Aid Per WSU.

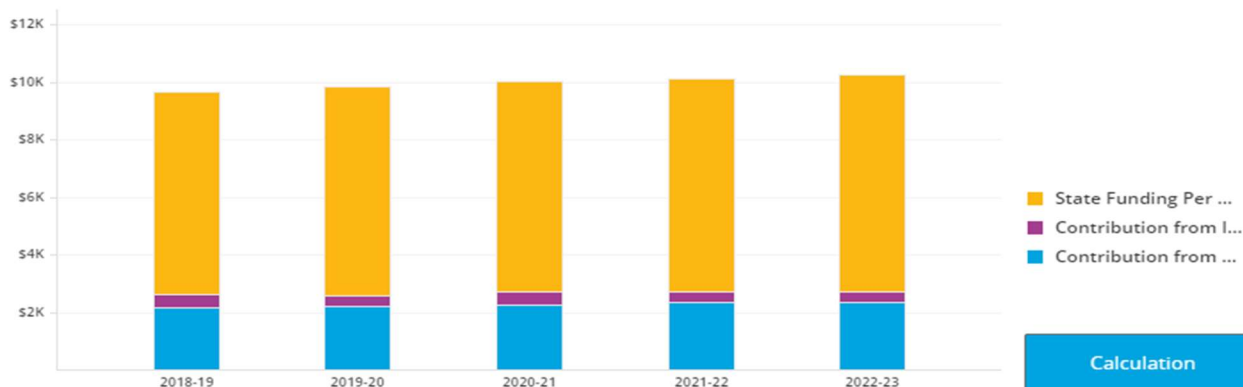
Foundation Aid Per WSU

Report Trend Data About

Funding Type

All items are selected.

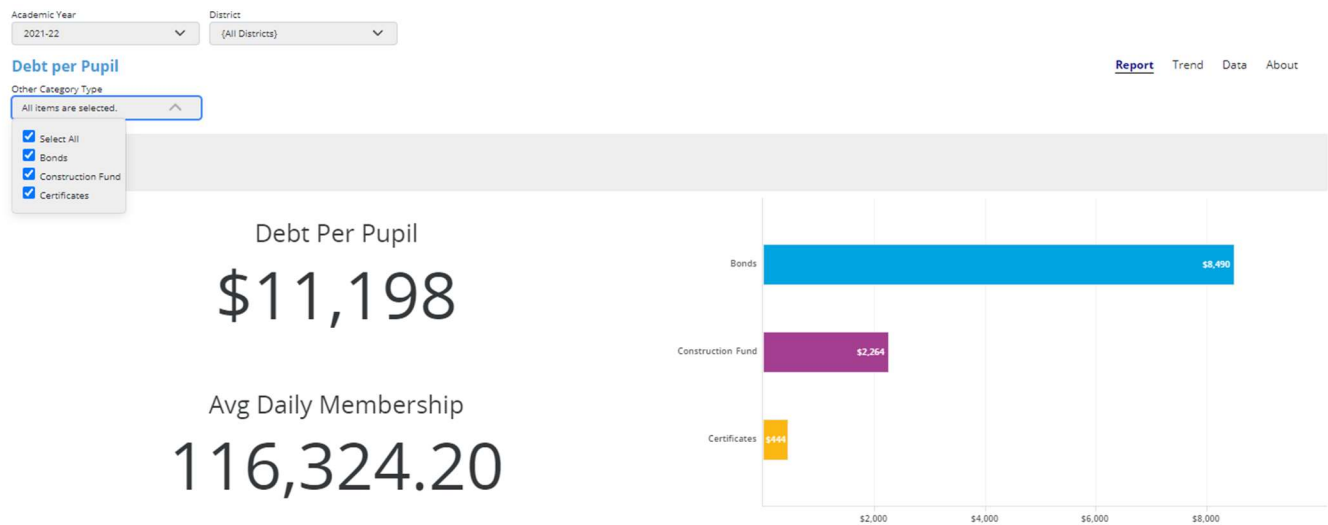
North Dakota



DEBT PER PUPIL

- REPORT

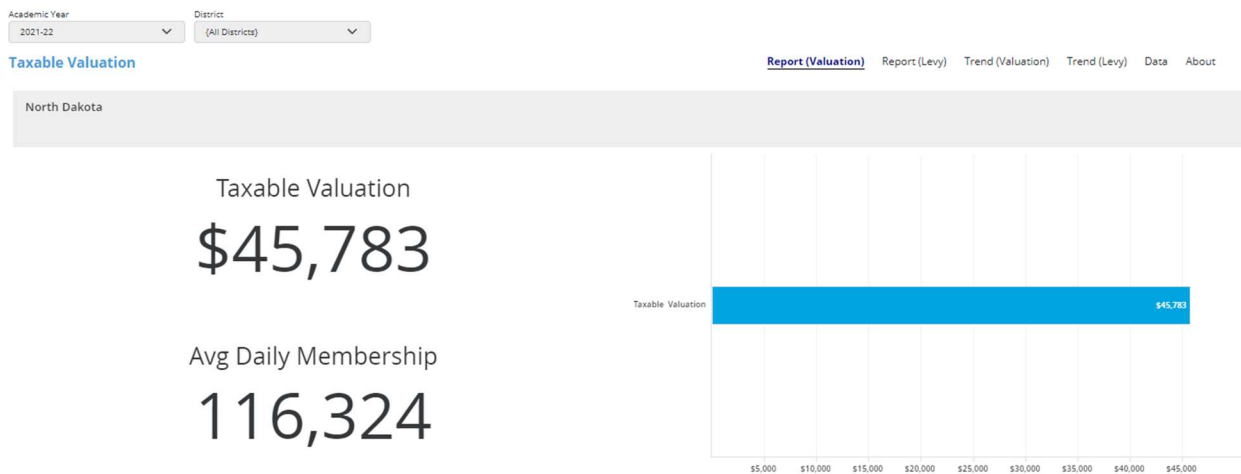
The Debt Per Pupil visualization under the Report tab provides a breakdown of the outstanding debt per pupil by debt category. The debt categories include Bonds, Construction Fund, and Certificates of Indebtedness.



TAXABLE VALUATION

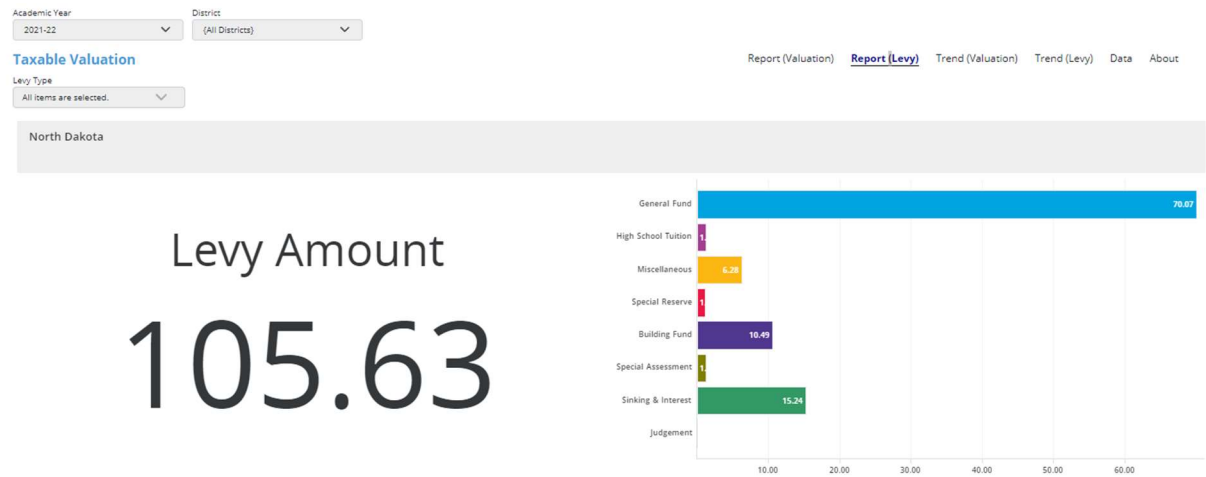
- REPORT (VALUATION)

The Taxable Valuation visualization under the Report (Valuation) tab provides a breakdown of the taxable valuation per pupil.



- REPORT (LEVY)

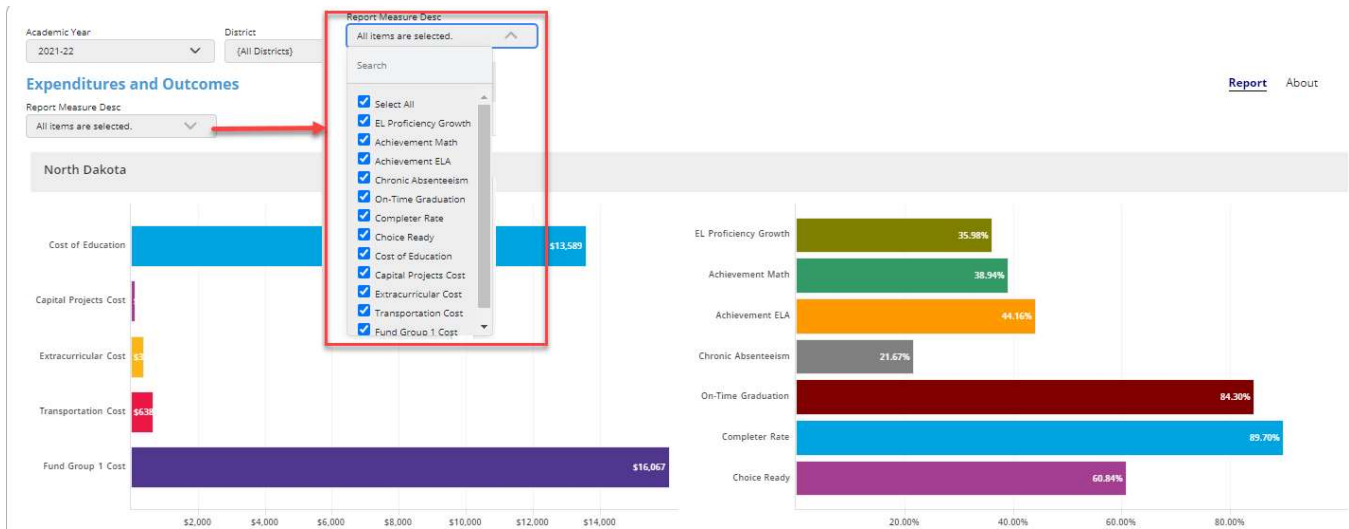
A levy, or mill levy, is a tax that is applied to property based on an assessed valuation. The rate is expressed in mills and is equal to one dollar per \$1000 of assessed value. The Levy visualization under the Report (Levy) tab provides a breakdown of the education levies by levy type. The levy types include General Fund, High School Tuition, Special Reserve, Building Fun, Special Assessment, Sinking and Interest, Judgement, and Miscellaneous.



EXPENDITURES AND OUTCOMES

- REPORT

The Expenditures and Outcomes visualization under the Report tab provides an analysis of the expenditures made by a district to selected accountability outcomes to those at the state level. A user can compare per pupil expenditures made from the General Fund (Fund Group 1) to selected accountability outcomes. The user can select specific expenditure categories and/or specific accountability outcomes to customize the analysis. In addition, the user can choose to compare their district's expenditures and outcomes to the state level expenditures and outcomes.

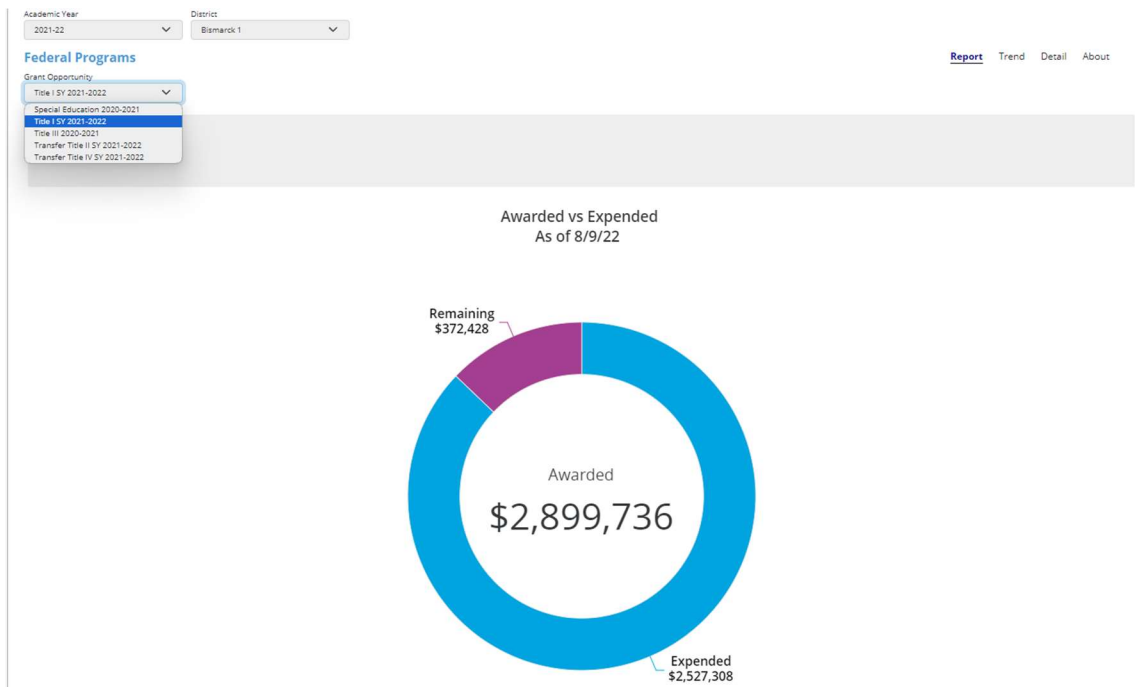


FEDERAL PROGRAMS

Note: For the Federal Programs report group, it is best to select a District and Grant Opportunity to before analyzing the results.

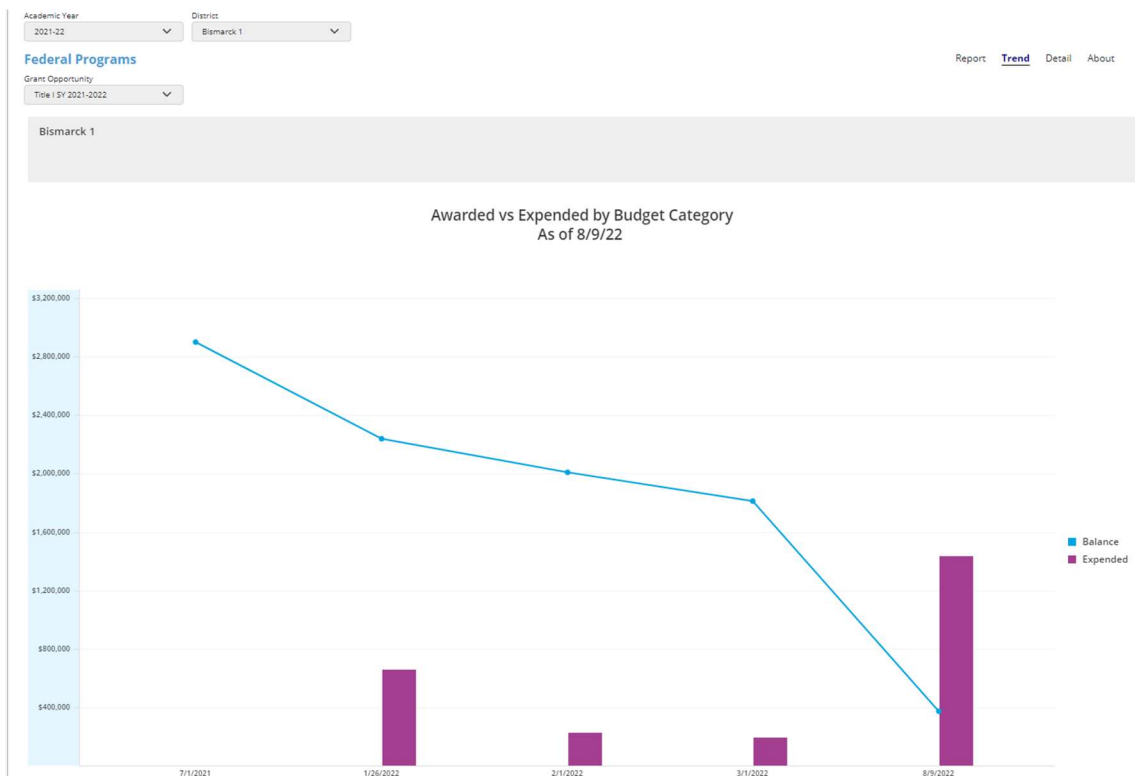
- REPORT

The Federal Programs Awarded vs Expended visualization under the Report tab provides an analysis of federal funding awarded to North Dakota school districts compared to the total funds claimed by the school districts for the selected Academic Year. Federal programs included in this report group are Title I, Title II, Title III, Title IV, and Special Education. The dashboards are updated on a quarterly basis.



- TREND

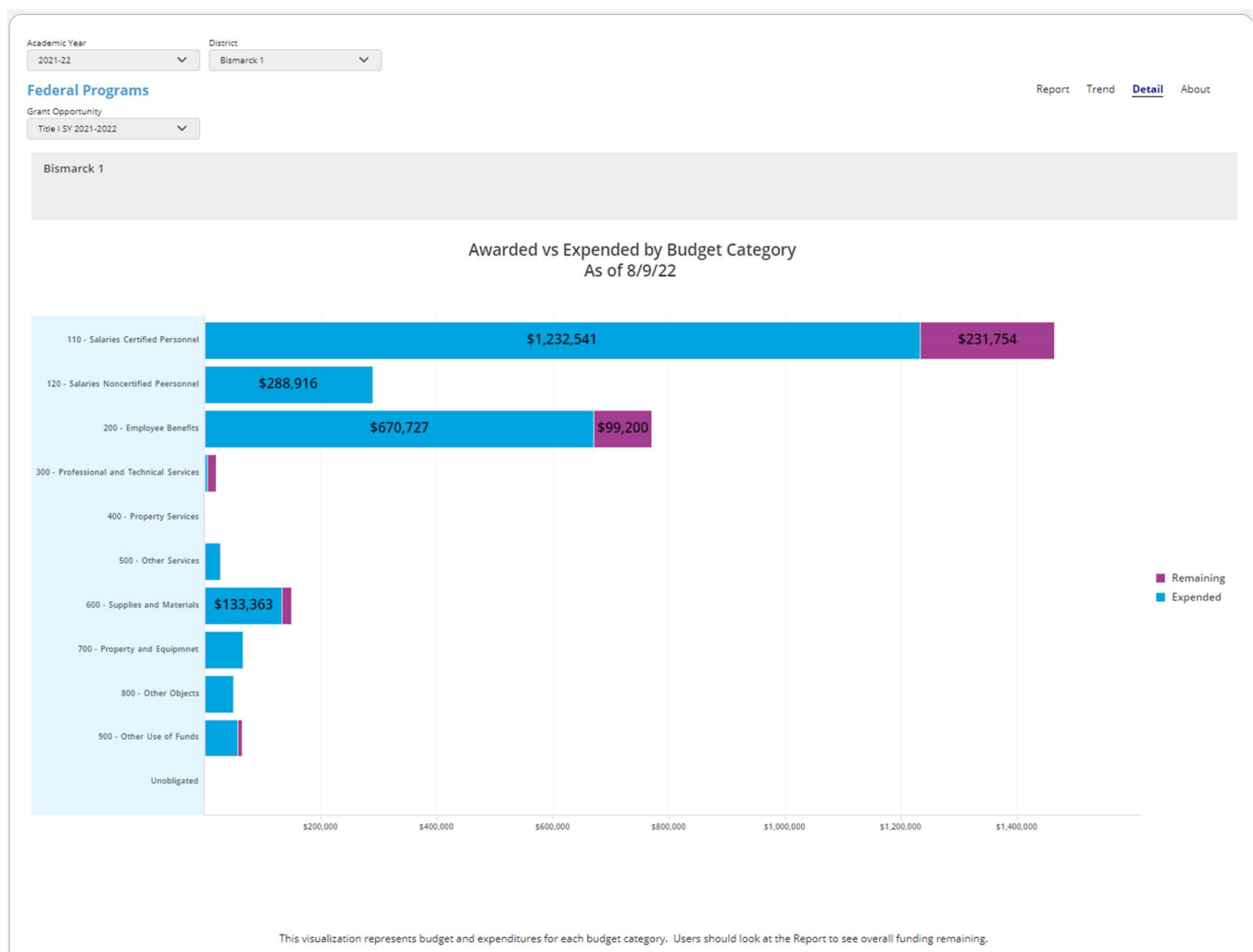
The Federal Programs Award Funding Draw Down visualization under the Trend tab provides the user an overall view of funding awarded compared to claims made as of the most recent quarter.



- DETAIL

The Awarded vs Expended Detail visualization under the Detail tab provides a more detailed look at how grant funds awarded are budgeted and claimed by looking at the information by budgeted category.

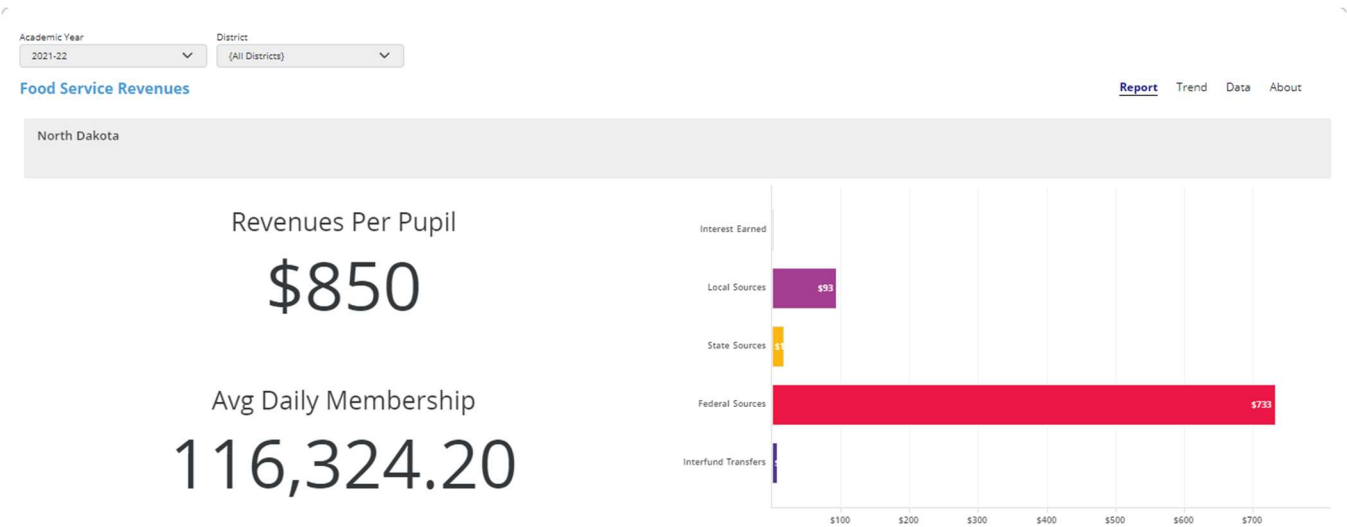
It is important for the user to note that the expended and remaining amounts in this visualization are for each individual budget category. A district cannot spend more than what is in the overall grant budget. If a district overspends in one category, that amount would be covered by the budget in one or more other categories. Therefore, a budget category may show a remaining amount in this visualization, but if another category is overspent that remaining amount may no longer be available for use. It is important to refer to the Awarded vs Expended overall report to determine how much funding remains available for the grant.



FOOD SERVICE REVENUES

- REPORT

The Food Service Revenues visualization under the Report tab provides a breakdown of the revenues received into the Food Service Fund (Fund Group 5) per pupil by major revenue sources. A user can explore what major revenue source provides the most funding to school districts for food service in the state. Users can also see what a district's total revenue per pupil for food services is compared to the statewide revenue per pupil for food services and how much funding per pupil for food services is derived from each major revenue source at the state level and the district level.

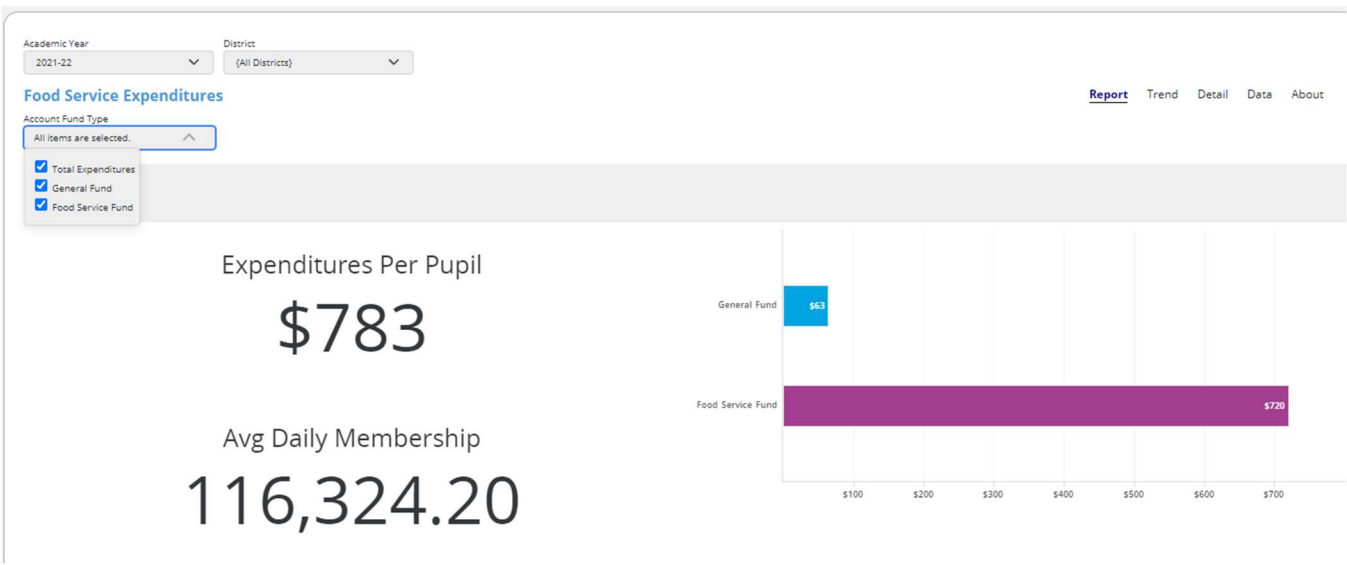


FOOD SERVICE EXPENDITURES

- REPORT

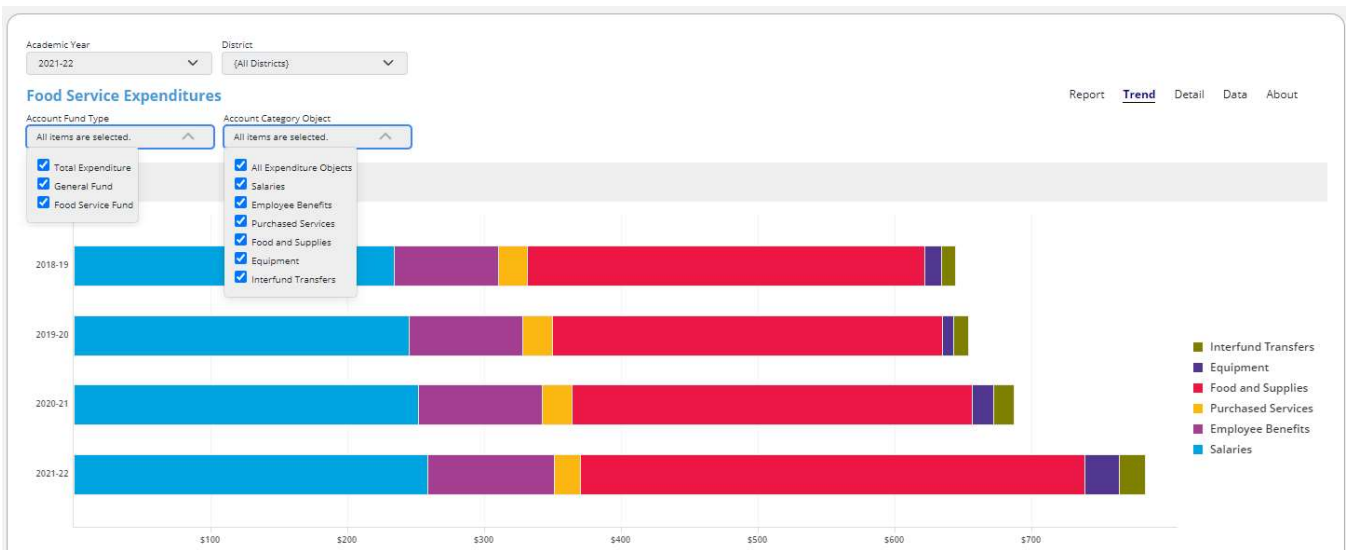
The Food Service Expenditures visualization under the Report tab provides a per pupil breakdown of the total expenditures reported for food service programs by fund divided by the Average Daily Membership (ADM). The user can view the food service related per pupil expenditures from the Food Service Fund (Fund Group 5) and the General Fund (Fund Group 1) together or choose to view the per pupil expenditures from each fund individually. Using this report, a user can explore how much is being spent per pupil on each activity classified as Food Service from the General Fund and from the Food Service Fund and compare a district's expenditure per pupil for activities classified as Food Service to the statewide expenditures per pupil for activities classified as

Food Service from each fund.



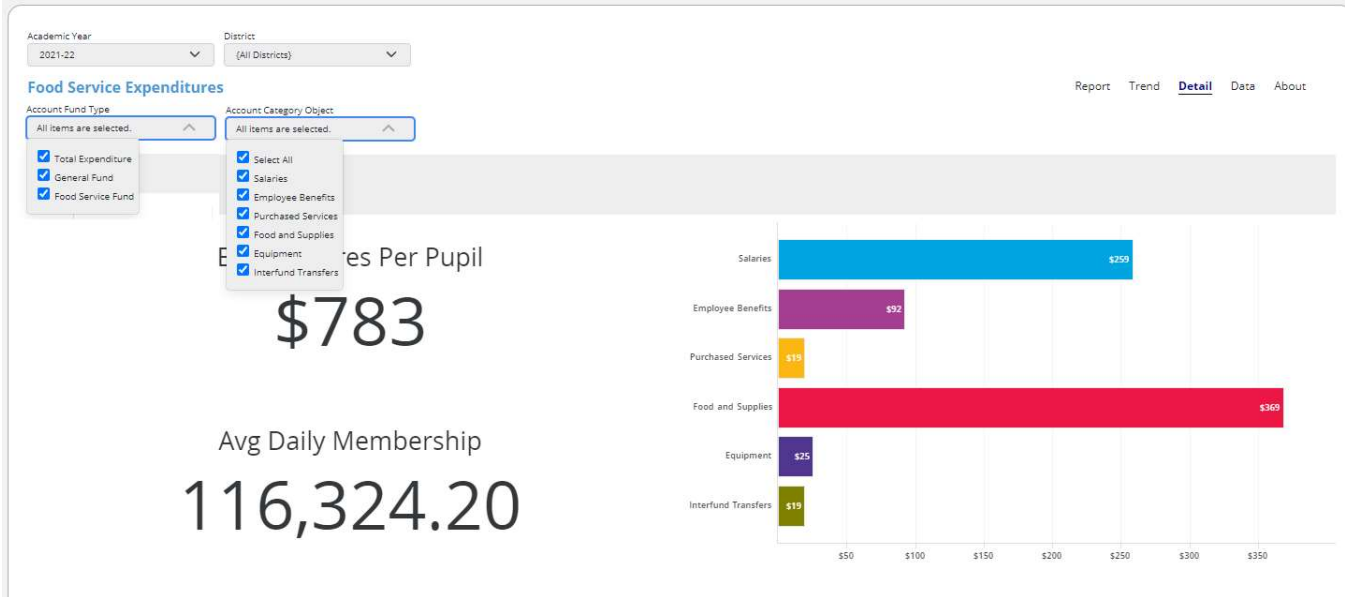
- TREND

The Food Service Expenditures visualization under the Trend tab provides a multi-year view of the expenditures reported for food service programs broken down by expenditure object (salaries, employee benefits, purchased services, food and supplies, equipment, and interfund transfers) divided by the Average Daily Membership (ADM). The user can choose to view the food service related expenditure from the Food Service Fund (Fund Group 5) only, the General Fund (Fund Group 1) only, or food service expenditures from both funds combined. Using this report, a user can explore how overall per pupil expenditures for activities classified as food service have increased or decreased over the past years from each expenditure object.



- DETAIL

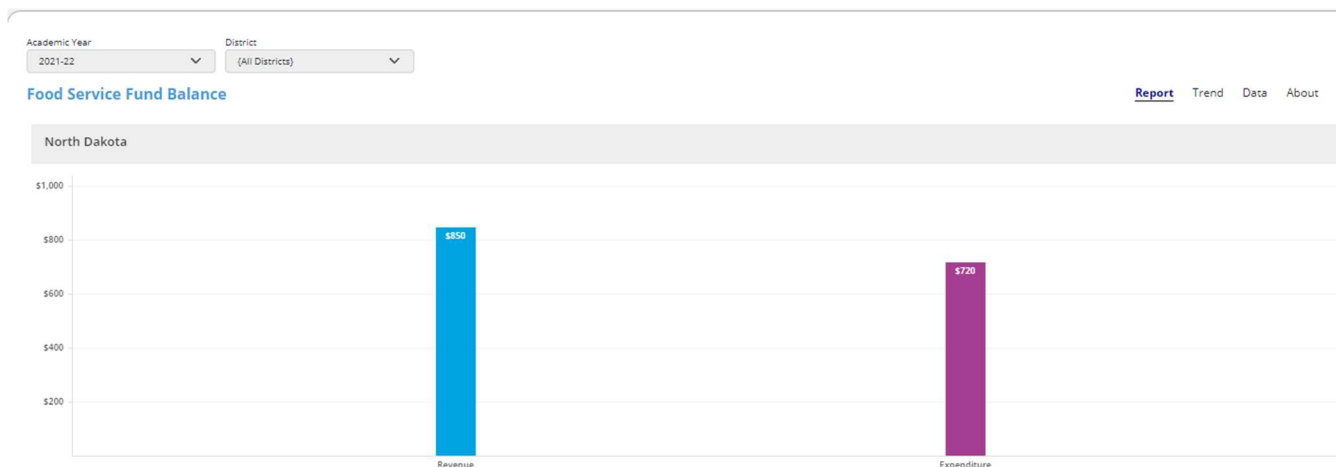
The Food Service Expenditures visualization under the Detail tab provides a breakdown of the expenditures reported for food service programs by expenditure object (salaries, employee benefits, purchased services, food and supplies, equipment, and interfund transfers). The visualization defaults to expenditures from the Food Service Fund (Fund Group 5). The user can use the Fund drop to menu to see expenditures for food services from the General Fund (Fund Group 1) or from the Food Service Fund and General Fund combined. A user may also choose to focus on expenditures for a specific expenditure object or combination of expenditure objects by selecting the object(s) from the Expenditure Object drop down menu.



FOOD SERVICE FUND BALANCE

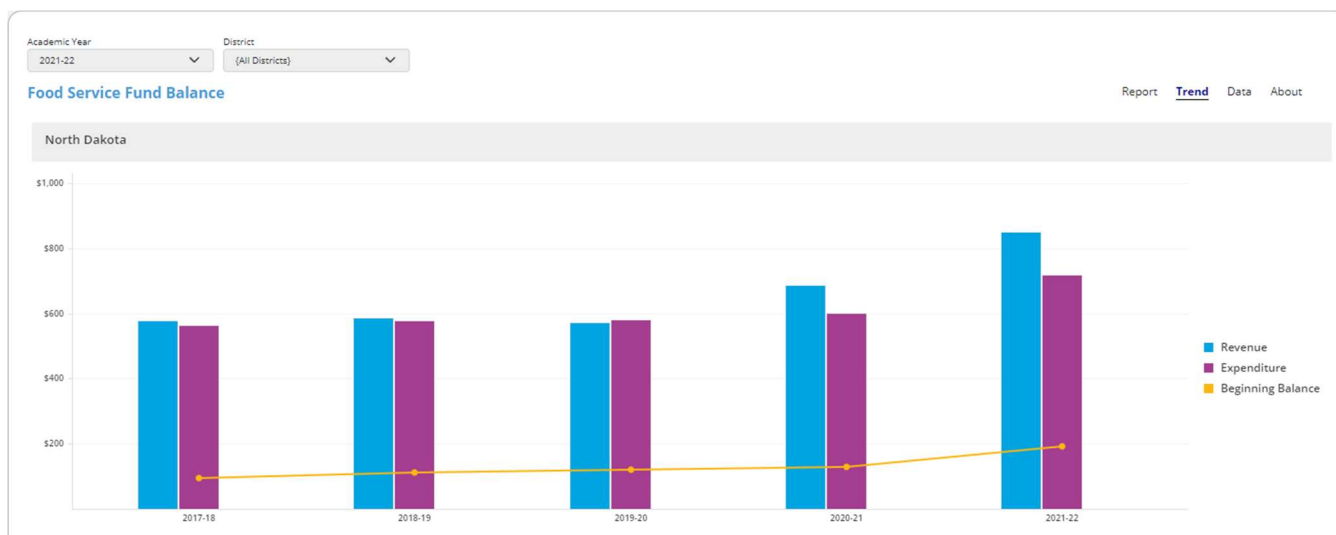
- REPORT

The Food Service Fund Balance visualization under the Report tab provides a comparison of the revenues in the Food Service Fund (Fund Group 5) compared for the expenditures for the chosen year. This visualization can be used to compare how revenues for food service compare to expenditures for food services.



- TREND

The Food Service Fund Balance visualization under the Report tab provides a multi-year view of the revenues into the Food Service Fund (Fund Group 5) compared for the expenditures. This visualization also allows the user to see how the beginning fund balance for the Food Service Fund (Fund Group 5) varies from year to year. With this visualization, users can explore whether overall per pupil revenues and expenditures for the Food Service Fund (Fund Group 5) have increased or decreased over the past years and how the beginning fund balance for the Food Services Fund (Fund Group 5) has changed from year to year.



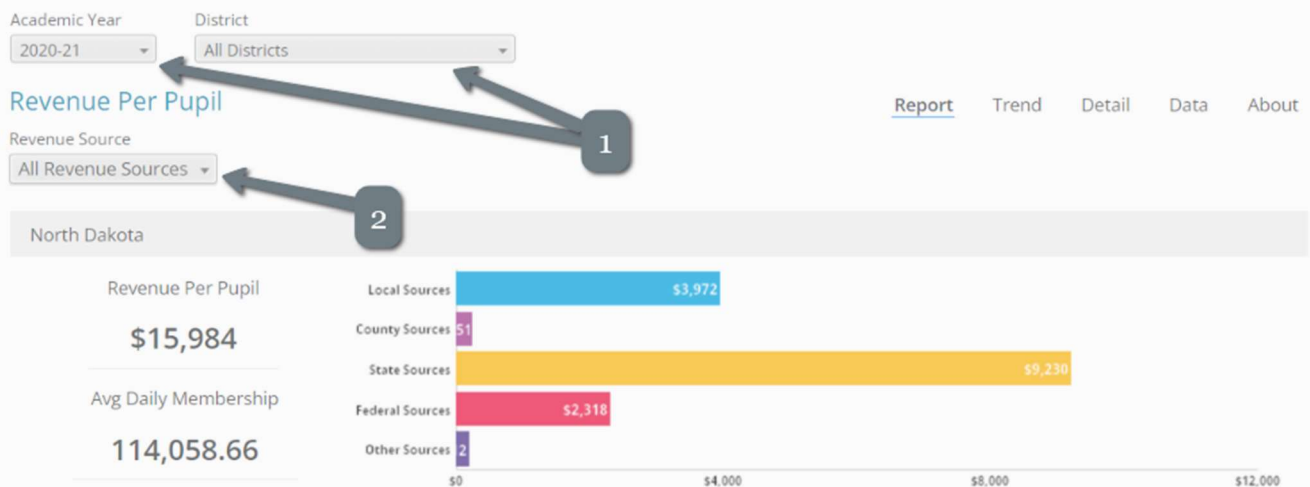
SAMPLE USE CASES

REVENUE PER PUPIL SCENARIO

- How much funding per pupil is derived from each major revenue source at the state level?

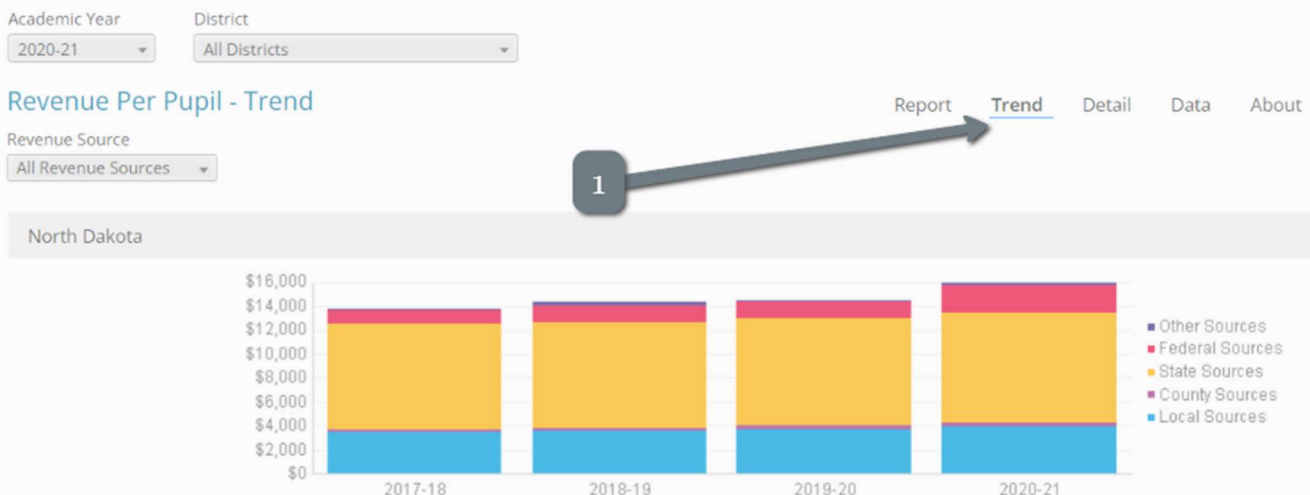
STEP 1: Choose the desired Academic Year(s) from the associated dropdown menu. Choose the desired District(s) or select *All Districts* to review results of the entire state.

STEP 2: Choose *All Revenue Sources* from the Revenue Source dropdown menu.



- How has the composition of revenues changed over the past years?

STEP 1: Select Trend at the right of the screen.



EXTRACURRICULAR COST SCENARIO

- How much is spent on salaries for extracurricular activities in our district from the General Fund?

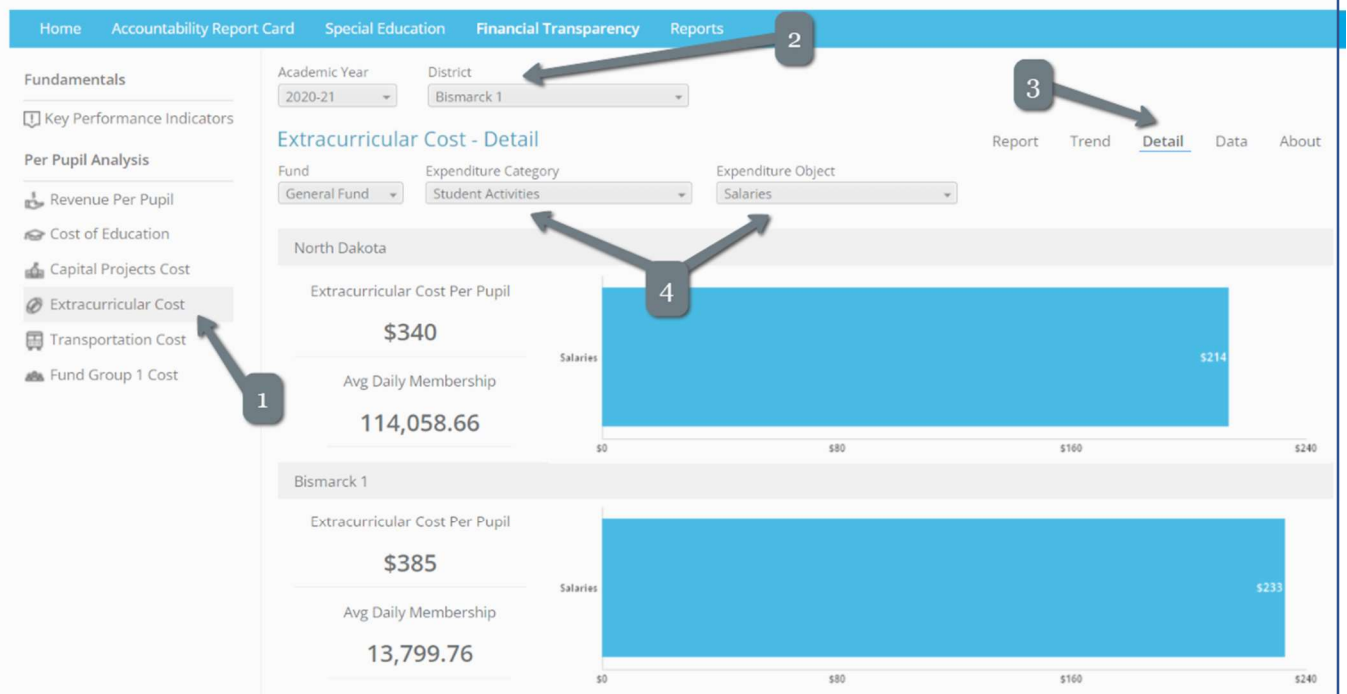
STEP 1: Select Extracurricular Cost from Per Pupil Analysis menu at left.

STEP 2: Choose the desired Academic Year and desired School District.

STEP 3: Click on Detail at upper right.

STEP 4: Go to the Expenditure Category dropdown and select *Student Activities*.

STEP 4: Go to the Expenditure Object dropdown and click the checkbox adjacent *All Expenditure Objects* to clear the list, then click the checkbox adjacent *Salaries*.



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