FINANCIAL TRANSPARENCY
USER GUIDE

JULY 20, 2022
OTIS EDUCATIONAL SYSTEMS, INC
INTRODUCTION

PURPOSE OF DOCUMENT
NDDPI is making financial data for public schools available in the STARS Reporting and Analytics portal. The purpose of this User Guide is to help school districts navigate and interpret the reports and dashboards.

BREAKDOWN OF DOCUMENT
This document is broken down into four main parts: Navigation, User Types, 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.

User Types: This section describes the different types of users, from a permissions point of view and how the different types will experience the site differently.

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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USER TYPES

There are four different types of users. The type of user you are determines what you can and cannot see. NDDPI administrators and district supervisors determine your user type.

STATE-LEVEL USERS

State-level users may view all data throughout the site; this includes both K12 and Special Education.

DISTRICT-LEVEL USERS

District-level users may view all data associated with the district(s) to which they have requisite permissions. This includes all K12 schools within the district, as well as any Special Education units within the district(s).

District-level users will not have access to:
- Data for any other districts
- Data for Special Education units outside their district(s)

SCHOOL-LEVEL USERS

School-level users will only be able to see information associated with the school(s) for which they have permissions.

School-level users will not be able to see:
- Information for any other schools within the district
- Information for any other districts
- Financial Transparency data
- Special Education information

SPECIAL EDUCATION UNIT USERS

This user will only be able to see information for the Special Education Unit that they have permissions to and all the districts within that Special Education Unit.

They will not be able to see:
- Information for any district outside the Special Education Units for which they have permissions
- Information for K12 (Accountability Report Card)
- Financial Transparency data
After logging in, you will enter a landing page. From here, you will choose which section to enter: Accountability Report Card, Special Education, or Financial Transparency. This guide concentrates on Financial Transparency.

<table>
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<tr>
<th>Accountability Report Card</th>
<th>Special Education</th>
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</table>
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 KPI. 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).

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**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 (depending on user permissions)
**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

<table>
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<tr>
<th>REPORT NAME</th>
<th>FILTER BY</th>
<th>Detail Filter</th>
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<td>Revenue Per Pupil</td>
<td>Revenue Source</td>
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<td>Cost of Education</td>
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<td>Capital Projects Cost</td>
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<td>Transportation Cost</td>
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</tr>
<tr>
<td>Fund Group 1 Cost</td>
<td>Per Pupil KPI</td>
<td>Expenditure Object</td>
</tr>
</tbody>
</table>

### 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 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.

- State-level users can see all data or limit the results by specific Districts.
- Special Educational Units-level users can see only the students in their special education unit, and by any district(s) in that unit, for which they have permission.
- District-level users can see only the students in the district for which they have permission.

**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 button 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: Revenue Per Pupil, Cost of Education, Capital Projects Cost, Extracurricular Cost, Transportation Cost, Fund Group 1 (all of the above) Cost.

![Key Performance Indicators Chart]

You can access the full report for a specific KPI by clicking on it. For example, if you see that the Revenue Per Pupil is approximately $15,000 for your selection, you can click on that KPI and you will be taken to the revenue sources chart.

Heads Up

- You can see KPI information based on the School Year and selected District.
- There are no dynamic filters on this view.
- Tip: Clicking on the value on the KPI will take you directly to the chart’s page.

1 Accountability Report Card and Special Education have their own Performance Indicators chart in their respective ESSA SCHOOL IMPROVEMENT USER GUIDES.
**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 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).
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.
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<tbody>
<tr>
<td>• Adult Education Programs</td>
<td>• Nutritional Education &amp; Training Programs</td>
<td>• Title I Program Aid</td>
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<td>• Oil &amp; Gas Production</td>
<td>• Title IDEA-B Special Education</td>
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<td><del>C</del></td>
<td>• Other Career &amp; Tech Ed Programs</td>
<td>• Title II Professional Dev Programs</td>
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<tr>
<td>• Career &amp; Tech Ed</td>
<td>• Other Community Education Programs</td>
<td>• Title III English Language Acquisition</td>
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<tr>
<td>• Carl Perkins Grant</td>
<td>• Other Federal Aid for Special Education</td>
<td>• Title IV School and Community Programs</td>
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<td>• Child Nutrition Programs</td>
<td>• Revenue from Federal, State, County, Local, or Other Sources</td>
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<td>• Coal Conversion</td>
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<td>• Community Services Activities Revenue</td>
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<td>• P.L. 81-815 Construction Aid</td>
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<td>• Emergency School Assistance Aid</td>
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<td>• Tuition</td>
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<td>• Federal Revenue on behalf of LEA</td>
<td>• Property Taxes</td>
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<tr>
<td>• Federal Revenue in lieu of Taxes</td>
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<td>• Unrestricted State Revenue</td>
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<tr>
<td>• Food Service</td>
<td>• Regional Education Association – Federal</td>
<td>• Unrestricted Through State or County Agency</td>
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<td>• Restricted Received Direct</td>
<td>• Unrestricted: Bankhead Jones</td>
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<td>• Handicapped Program Aid</td>
<td>• Restricted Received through State Agency</td>
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<td>• Headstart</td>
<td>• Revenue from Federal, State, County, Local, or Other Sources</td>
<td>• Unrestricted: Flood Control</td>
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<td><del>I</del></td>
<td>• Revenue in lieu of Property Taxes</td>
<td>• Unrestricted: Johnson O’Malley</td>
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<td>• Indian Education Program</td>
<td>• Revenue Received from Cooperatives</td>
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<td>• Interest Earned</td>
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<td>• Interfund Transfers</td>
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<td>• Sale of Bonds</td>
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<td>• Special Education – Federal Sources</td>
<td>• Workforce Investment Act (WIA Classroom)</td>
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<td></td>
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# Specific Revenue Source Filtering Options by Source

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<tr>
<td>• Community Services Activities Revenue</td>
<td></td>
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<tr>
<td>• Food Service</td>
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<td>• Interest Earned</td>
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<td>• Other Revenue from Local Sources</td>
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<tr>
<td>• Property Taxes</td>
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<tr>
<td>• Revenue from Local Sources</td>
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<td>• Student Activities Revenue</td>
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<td>• Transportation Fees</td>
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<td>• Tuition</td>
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<th><strong>County Sources</strong></th>
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<td>• All Revenue Sources</td>
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<td>• Coal Conversion</td>
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<td>• Coal Production</td>
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<tr>
<td>• Mineral Resources</td>
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<td>• Oil &amp; Gas Production</td>
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<td>• Other County Revenue</td>
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<tr>
<td>• Revenue from County Sources</td>
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<th><strong>State Sources</strong></th>
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<td>• Career &amp; Tech Ed</td>
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<tr>
<td>• Career &amp; Tech Ed Joint Agreements – State Sources</td>
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<td>• Handicapped Program Aid</td>
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<td>• Other Restricted State Revenue</td>
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<td>• Other Unrestricted State Revenue</td>
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<td>• Per Pupil Aid</td>
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<tr>
<td>• Regional Education Association Joint Agreements – State Sources</td>
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<td>• Revenue from State Sources</td>
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<td>• Revenue Received from Cooperatives</td>
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<td>• Special Education Joint Agreements – State Sources</td>
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<td>• Transportation</td>
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<td>• Unrestricted State Revenue</td>
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### Specific Revenue Source Filtering Options by Source (cont...)

#### Federal Sources
- 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
- 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).
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.

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).
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.

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”.

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).
**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 in 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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