
Fiscal Accountability Audit of the Department of Education: The Public and the Schools Need to Know the True Costs of Education

A Report to the
Governor
and the
Legislature of
the State of
Hawaii

Report No. 98-5
February 1998



THE AUDITOR
STATE OF HAWAII

The Office of the Auditor

The missions of the Office of the Auditor are assigned by the Hawaii State Constitution (Article VII, Section 10). The primary mission is to conduct post audits of the transactions, accounts, programs, and performance of public agencies. A supplemental mission is to conduct such other investigations and prepare such additional reports as may be directed by the Legislature.

Under its assigned missions, the office conducts the following types of examinations:

1. *Financial audits* attest to the fairness of the financial statements of agencies. They examine the adequacy of the financial records and accounting and internal controls, and they determine the legality and propriety of expenditures.
2. *Management audits*, which are also referred to as *performance audits*, examine the effectiveness of programs or the efficiency of agencies or both. These audits are also called *program audits*, when they focus on whether programs are attaining the objectives and results expected of them, and *operations audits*, when they examine how well agencies are organized and managed and how efficiently they acquire and utilize resources.
3. *Sunset evaluations* evaluate new professional and occupational licensing programs to determine whether the programs should be terminated, continued, or modified. These evaluations are conducted in accordance with criteria established by statute.
4. *Sunrise analyses* are similar to sunset evaluations, but they apply to proposed rather than existing regulatory programs. Before a new professional and occupational licensing program can be enacted, the statutes require that the measure be analyzed by the Office of the Auditor as to its probable effects.
5. *Health insurance analyses* examine bills that propose to mandate certain health insurance benefits. Such bills cannot be enacted unless they are referred to the Office of the Auditor for an assessment of the social and financial impact of the proposed measure.
6. *Analyses of proposed special funds* and existing *trust and revolving funds* determine if proposals to establish these funds and existing funds meet legislative criteria.
7. *Procurement compliance audits* and other *procurement-related monitoring* assist the Legislature in overseeing government procurement practices.
8. *Fiscal accountability reports* analyze expenditures by the state Department of Education in various areas.
9. *Special studies* respond to requests from both houses of the Legislature. The studies usually address specific problems for which the Legislature is seeking solutions.

Hawaii's laws provide the Auditor with broad powers to examine all books, records, files, papers, and documents and all financial affairs of every agency. The Auditor also has the authority to summon persons to produce records and to question persons under oath. However, the Office of the Auditor exercises no control function, and its authority is limited to reviewing, evaluating, and reporting on its findings and recommendations to the Legislature and the Governor.



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OVERVIEW

THE AUDITOR
STATE OF HAWAII

Fiscal Accountability Audit of the Department of Education: The Public and the Schools Need to Know the True Costs of Education

Summary

This is the fourth annual fiscal accountability report of the Department of Education required by Section 302A-1004, Hawaii Revised Statutes (HRS). Through these audits, we stress the value of adhering to the fundamental fiscal accountability standard of collecting, storing, and disseminating accurate expenditure information.

In\$ite - The Finance Analysis Model for Education™ (In\$ite) is a computer program designed to report educational expenditures by location, function, and program. In this report, we assess *In\$ite* and review annual reporting requirements stipulated in Section 302A-1004, HRS.

We found *In\$ite* to be an inexpensive, easy-to-use computer program that reports education expenditures by location, function, and program. It generates useful information. Its clear and useful reports clarify how educational dollars are spent, and it can help increase fiscal accountability as well as facilitate the process of school-based decision making. We also found that the department's expenditure reports are not as useful as those generated by *In\$ite*. None of the department's reports that we reviewed display expenditures by location, function, and program.

Finally, we found that Section 302A-1004(b), Hawaii Revised Statutes, needs to be revised to clarify responsibilities of the Department of Education. This section requires the Auditor to report Department of Education expenditures to the Legislature. By requiring the Auditor to perform this task for the Department of Education, the statute absolves the department of responsibility for reporting its own expenditure information to the Legislature.

Section 302A-1004 requires an expenditure report with respect to six functional areas. Amending the statute to require the department to submit reports along the five major functions specified in *In\$ite* would result in more useful expenditure data for legislative review.

Recommendations and Response

The Legislature should recommend that the Department of Education use *In\$ite* to produce expenditure reports by location and function. We also recommend that the Board of Education require the department to use *In\$ite*; present *In\$ite* expenditure reports to the board on a regular basis; and make *In\$ite* reports widely available to departmental and school staff and members of the public. We also recommend that the Legislature amend Section 302A-1004(b) to specifically require the department



to provide an expenditure report by location and function to the Legislature prior to each legislative session.

The Board of Education indicated that it is currently reviewing *In\$ite* and will consider its implementation. The department indicated that it would implement the program if required to do so. However, the department questions whether *In\$ite* will provide useful information to DOE personnel.

We stand by our assessment. Our review plus the successful implementation of *In\$ite* in other jurisdictions shows that *In\$ite* reports can help DOE personnel make better decisions about programs and operations. Collecting and reporting this information is not simply a compliance or monitoring issue. Accurate and relevant expenditure information enables decision makers to examine the purpose of their expenditures and determine new priorities when necessary.

The department also asserts that *In\$ite* does not compare allotments to expenditures. In fact, *In\$ite* can report allotment as well as actual expenditure information. Although the program has the capability of analyzing allotments and expenditures, we chose to concentrate our review on the program's ability to analyze and report costs.

The department has misinterpreted our discussions with department staff and our review of *In\$ite*'s ability to report expenditures by program. An analysis of program cost data would be meaningful to the department. To take full advantage of *In\$ite*'s capabilities of analyzing and reporting costs by program, the department would need to revise its method of collecting and categorizing program costs. This would include a possible modification of account codes.

The department also states that its implementation of the program may result in different financial information from what we provided in Appendix D. Although the mapping and allocation schemes that we developed are not intended to be prescriptive, they were developed after careful review of the department's expenditure data and consultation with department staff. Should the department implement *In\$ite*, the expenditure data should not be significantly different from what we have presented.

The department asserts that in addition to the initial cost of the program, the department will require a full-time position. The department already possesses the program. With regard to the need for additional personnel, we reiterate that the program is easy to install, easy to implement, and relatively simple to update.

The department also felt that Section 302A-1004(b) should be amended to require other state agencies to submit to the department information on the costs those agencies incur on behalf of the DOE or its students. Our office had no difficulty securing such information from other state agencies. Additional amendments to accommodate departmental concerns are not needed.

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Submitted by

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Foreword

This is our fourth annual fiscal accountability report of the Department of Education required by Section 302A-1004, Hawaii Revised Statutes (HRS). Through these audits, we stress the value of adhering to the fundamental fiscal accountability standard of collecting, storing, and disseminating accurate expenditure information. *In\$ite - The Finance Analysis Model for Education™ (In\$ite)* is a computer program designed to report educational expenditures by location, function, and program. Developers of *In\$ite* claim that it is easy to use and that it can provide accurate and useful information. In this report, we assess *In\$ite*'s ability to deliver on this promise. We also review annual reporting requirements stipulated in Section 302A-1004, Hawaii Revised Statutes.

We wish to express our appreciation for the cooperation and assistance extended to us by the officials and staff of the Department of Education during the course of this audit.

Marion M. Higa
State Auditor

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Chapter 1

Introduction

This is the fourth annual fiscal accountability report of the Department of Education required by Section 302A-1004, Hawaii Revised Statutes (HRS). Our prior studies stressed the value of clear and accurate expenditure reports. At the same time, we found the department had failed to comply with the fundamental fiscal accountability standard of collecting, storing, and disseminating accurate expenditure information.

In\$ite - The Finance Analysis Model for Education™ (In\$ite) is a computer program designed to report educational expenditures by location, function, and program. Developers of *In\$ite* claim that it is easy to use and that it can provide accurate and useful information. In this report, we assess *In\$ite*'s ability to deliver on this promise. The State of Hawaii expended over \$1.1 billion for public education during the 1995-96 fiscal year. We analyzed these costs using *In\$ite* and generated reports that display expenditures by school (or location) and by purpose.

Background

School finance issues are carefully examined by state legislatures across the nation. With the movement toward school-based management in public education, legislatures closely scrutinize fiscal resources and student performance at the school level. In the past several years, the Hawaii State Legislature has required more school-based information such as reports of school-by-school achievement and accounts of school spending patterns.

This scrutiny from legislatures and interested community members has revealed a disturbing fact—the vast majority of school districts do not know how much money is actually getting to the classroom. The cause is simple—school accounting systems are often antiquated.

Historically, public education accounting systems have been designed to assure that public moneys have been legally and appropriately spent rather than to assist school-site personnel in making better decisions. Now the call is to use accounting systems to enable principals and staff to make more efficient and effective use of the resources available to them. In addition, the information from accounting systems has been shared with legislatures and federal agencies but rarely with principals, teachers, parents, and community members.

National trends in education have been directed at answering basic questions on how educational dollars are being spent. According to Dr. Bruce Cooper, a professor at Fordham University's School of Education and one of the developers of *In\$ite*, only 52 percent of every school dollar actually is used for classroom instruction in a typical large school district in the United States. Individual school systems need to generate such information easily and in a way that the public can understand.

**Prior fiscal
accountability reports**

With the help of Dr. Cooper, our 1994 study, *The Feasibility of Applying the Micro-Financial Analysis Model to Expenditures for Public Education in Hawaii: What Reaches the Classroom?*, Report No. 94-6, demonstrated that it was possible to track Hawaii's public school expenditures on a state, district, and school-by-school basis, as well as categorize expenditures by certain administrative and instructional functions. We used Dr. Cooper's earlier framework for school expenditure reporting—the Micro-Financial Analysis or “Cascade” model—in much the same way that we used *In\$ite* for this current report. We tested the model and assessed its potential for providing better financial information and analysis.

Our 1995 report, *Status Report on Monitoring Fiscal Responsibility of the Department of Education*, Report No. 95-5, found that the department's reports of expenditures by function did not reliably identify how educational dollars were being spent. Furthermore, because of a lack of management controls, we could not verify the accuracy of state and district office costs attributed to the schools.

We used a case study approach in our report, *Status Report on Monitoring Fiscal Accountability of the Department of Education: Case Study - Royal Elementary School*, Report No. 95-23, to determine if state and district costs could be verified. After examining all costs attributed to one elementary school, we noted that the department lacked adequate state, district, and other support agency expenditure information to determine the operational costs of specific schools and programs.

In *Financial Audit of the Public School System*, Report No. 96-8, one of our findings was that the department had resisted legislative mandates to report expenditures at the school level. We also found that the department's financial reports were not always useful or understood by users.

Finally, in our most recent fiscal accountability report, *Fiscal Accountability in the Department of Education: How Accurate Are Textbook Costs?*, Report No. 97-1, we looked at school level expenditures for textbooks and other instructional materials and found that the expenditure data for these items were unreliable.

***In\$ite - The Finance
Analysis Model for
Education™***

In 1994, the accounting firm of Coopers & Lybrand joined with the Center for Workforce Preparation to develop a PC-based, interactive software program that would:

1. *crosswalk expenditures*—classify expenditures into meaningful categories to report how money has been spent; and
2. *allocate costs*—distribute costs incurred by the central education agency on behalf of schools to the schools themselves.

The development of the software program, *In\$ite*, allows school districts to translate data created by the accounting system, to analyze those expenditures, and to report all costs. *In\$ite* operates on a personal computer and is designed to analyze 100 percent of a school system's expenditures. It can present data in over 270 different reports.

In\$ite is not an accounting system. It is a software program that reviews and reports budgets as well as actual expenditures. It presents information in a format that answers financial questions most commonly asked of superintendents, school boards, and administrators. These questions include how much is:

- spent to run a school system;
- distributed to each school in the system;
- directed to classroom instruction;
- used for pupil, teacher, and program support; and
- allocated for operating schools and the central office.

Although *In\$ite* produces reports of school level expenditures, it is not a system to be used at school sites. It is a program implemented at the central administration level to better decentralize information. Using this program, a school district can report all costs by:

- 1) *location*—a particular school site or administrative office;
- 2) *function*—such as classroom instruction, operations, or instructional support; and
- 3) *program*—such as special education, general education, or bilingual programs.

The functional dimension of *In\$ite* classifies each expenditure based on its educational purpose. There are five functions in the model: 1) instruction, 2) instructional support, 3) operations, 4) other commitments, and 5) leadership. These five functions are comprised of 15 sub-functions which then subdivide further into 32 detail functions, thus allowing as much detail as necessary (see Exhibit 1.1). The 32 detail functions correspond in many respects to the suggested guidelines in *Handbook II* -

Revised (Revised, 1991), produced by the National Center for Educational Statistics. *Handbook II - Revised* contains standard function categories to guide educational accounting in districts and states. See Appendix A for a description of each *In\$ite* function category.

The aim of *In\$ite* is to provide a more accurate and useful picture of how money has been spent. Information is provided for all function levels so that policy makers and communities can determine a proper balance among the functions, knowing that the balance will differ by schools. *In\$ite* is based on the premise that good information is a necessary first step for better decision making. Without good information, communities, school boards, law makers and administrators cannot begin to have an informed dialogue about educational priorities.

Objectives of the Audit

1. To assess *In\$ite - The Finance Analysis Model for Education*TM as a tool for providing reports on Department of Education expenditures by location, function, and program.
2. To make recommendations as appropriate.

Scope and Methodology

Our report uses the Department of Education's expenditures for FY1995-96. We purchased a copy of the *In\$ite* software and applied it to the department's expenditure data.

The department provided our office with a file that identified expenditures by three accounting codes used by its Financial Management System: 1) program ID, 2) location code, and 3) major object code. This file contained approximately 24,000 individual expenditure entries. Each entry, or "line of data," had numbers and codes representing 1) how much was expended; 2) what location charged the expense; 3) generally, what was purchased; and 4) which program ID was charged with the expense.

We also acquired information from other departments, such as the Department of Health and the Department of the Attorney General, to determine how much they spent on behalf of public education. Using *In\$ite*, we added these costs to the Department of Education's original expenditure file to assemble a comprehensive cost report.

Using information about the purposes of program IDs, detailed analysis of the Financial Management System's expenditure reports, and the classifications used by the department for its own statistical purposes, we classified all lines of data into the appropriate *In\$ite* detail functions and programs. We identified those expenses to be allocated to schools. We

Exhibit 1.1

InSite Functions, Sub-functions, and Detail Functions

FUNCTIONS	SUB-FUNCTIONS	DETAIL FUNCTIONS
INSTRUCTION	Face-to-Face Teaching	<ul style="list-style-type: none"> ● Instructional Teachers ● Substitutes ● Instructional Paraprofessionals
	Classroom Materials	<ul style="list-style-type: none"> ● Pupil-Use Technology & Software ● Instructional Materials, Trips & Supplies
INSTRUCTIONAL SUPPORT	Pupil Support	<ul style="list-style-type: none"> ● Guidance & Counseling ● Library & Media ● Extracurricular ● Student Health & Services
	Teacher Support	<ul style="list-style-type: none"> ● Curriculum Development ● In-Service, Staff Development & Support ● Sabbaticals
	Program Support	<ul style="list-style-type: none"> ● Program Development ● Therapists, Psychologists, Evaluators, Personal Attendants & Social Workers
OPERATIONS	Non-Instructional Pupil Services	<ul style="list-style-type: none"> ● Transportation ● Food Services ● Safety
	Facilities	<ul style="list-style-type: none"> ● Building Upkeep, Utilities & Maintenance
	Business Services	<ul style="list-style-type: none"> ● Data Processing ● Business Operations
OTHER COMMITMENTS	Contingencies	<ul style="list-style-type: none"> ● Budgeted Contingencies
	Capital	<ul style="list-style-type: none"> ● Debt Service ● Capital Projects
	Out-of-District Obligations	<ul style="list-style-type: none"> ● Parochial, Private, Charter & Public School Pass-Throughs ● Retiree Benefits & Other ● Enterprise & Community Service Operations
	Legal Obligations	<ul style="list-style-type: none"> ● Claims & Settlements
LEADERSHIP	School Management	<ul style="list-style-type: none"> ● Principals & Assistant Principals ● School Office
	Program & Operations Management	<ul style="list-style-type: none"> ● Deputies, Senior Administrators, Researchers & Program Evaluators
	District Management	<ul style="list-style-type: none"> ● Superintendent & School Board ● Legal

then implemented this mapping and allocation scheme using *InSite* in much the same way the department would if it generated these reports. See Appendix B for the *InSite* mapping scheme utilized in this audit.

Although *InSite* can analyze budget or allotment as well as actual expenditure information, we focused our assessment on its ability to review and report expenditures.

We also reviewed annual reporting requirements stipulated in Section 302A-1004, Hawaii Revised Statutes.

Our work was performed from March 1997 to December 1997 in accordance with generally accepted government auditing standards.

Chapter 2

In\$ite Provides Improved Educational Cost Analysis

We found *In\$ite* to be a useful tool for reporting expenditure data. It organizes large volumes of information into readable reports that could benefit the Legislature, school administrators, the Board of Education, and the public. We also found that current reports provided by the Department of Education fall short of the reporting capabilities of *In\$ite*. *In\$ite* is simple to use and requires very few additional resources. The department could use this program to generate expenditure reports that are more meaningful than those it currently produces.

Summary of Findings

1. *In\$ite - The Finance Analysis Model for Education*TM is an inexpensive, easy-to-use computer program that reports education expenditures by location, function, and program. It generates useful information for school level decision makers, lawmakers, department administrators, and the general community.
2. The Department of Education's expenditure reports are not as useful as those generated by *In\$ite*.
3. Section 302A-1004(b), Hawaii Revised Statutes, needs to be revised to clarify responsibilities of the Department of Education.

In\$ite Is a Useful Program

We evaluated *In\$ite* to determine its ease of use, its ability to provide clear information on department expenditures, its ability to analyze expenditure information by school and office site, its method of classifying functions and programs, its ability to allocate centralized costs to school sites, and its organization of reports.

We conclude that *In\$ite* produces clear and useful reports that show how educational dollars are spent. It could be a valuable tool to increase fiscal accountability and facilitate the process of school-based decision making. This is corroborated by the successful use of *In\$ite* in other jurisdictions.

In\$ite can provide useful reports

When a school, district, or other educational site incurs a cost—whether for books, school lunches, teacher training, electricity, or a custodian's salary—it is entered into the department's Financial Management System. Information about these costs is collected and stored as a series of numbers and codes. Although these codes contain the information

necessary to answer questions about spending, to most people the codes appear meaningless. *In\$ite* organizes such data by giving them descriptive labels. *In\$ite* labels three-digit numbers, using school names and central office locations. In place of four and five-digit codes, *In\$ite* uses plainly defined function labels such as "teacher" or "facilities," and program labels such as "general education" or "special education." After transforming codes to descriptive labels, *In\$ite* can manipulate the data to answer pertinent questions in reports that people can understand.

We identified four main features that make *In\$ite* useful for expenditure analysis. 1) It reports by location, function, and program dimensions. 2) It analyzes all educational costs. 3) It allocates centralized costs spent on behalf of schools. 4) Lastly, it generates clear and understandable reports.

Reports by location, function, and program are useful

In order to answer questions about the expenditures incurred by individual schools, the amount of money spent by central administration, and average expenditures for different types of schools, expenditure data need to be reported by location. *In\$ite* produced the information in Exhibit 2.1 which displays the percentage of total state enrollment and total state expenditures by school type: elementary schools, middle schools, high schools, alternative schools (such as Olomana correctional facility), and other schools (combination schools such as those with grades 7 to 12). The exhibit also shows non-school expenditures incurred by central administration offices and district offices.

In\$ite provides clear definitions for expenditures in five major functional areas. The distinctions between these major functional areas are logical, significant, and easy-to-understand: 1) *Instruction* includes resources reaching pupils in the classroom; 2) *Instructional Support* includes expenditures for student, teacher, and program support personnel and services; 3) *Operations* consists of expenditures related to non-instructional pupil services, facilities, and business services; 4) *Other Commitments* refers to expenditures not directly related to day-to-day operations; 5) *Leadership* includes school management, program/operations management, and state/district management expenditures. All educational expenditures can be categorized in these five areas. Of the \$1.187 billion spent for public education in FY1995-96, 50.9 percent went to instruction, 13.4 percent to instructional support, 17.4 percent to operations, 11.8 percent to other commitments, and 6.5 percent to leadership. *In\$ite*'s fifteen sub-functions that comprise the five major functions provide more details on expenditures. Exhibit 2.2 below shows the expenditure breakdown by sub-functions.

Exhibit 2.1
FY1995-96 Total Expenditures by Type of Location

	Expenditures	% of Total Expenditures	Enrollment	% of Total Enrollment
TOTAL STATE	\$1,186,643,254	100.0%	186,581	100.0%
Elementary Schools	527,131,613	44.4%	98,490	52.8%
Middle Schools	131,852,581	11.1%	25,163	13.5%
High Schools	229,146,314	19.3%	42,885	23.0%
Alternative Schools ¹	5,736,296	0.5%	257	0.1%
Other Schools ²	116,117,031	9.8%	19,786	10.6%
Non-Schools ³	176,659,418	14.9%	----	----

1. Alternative schools include Olomana, Jefferson School Orthopedic Unit, Shriner's Hospital, Hawaii State Hospital, State Center for the Hearing and Visually Impaired, and Pohukaina School.
2. Other schools are those that span more than one educational level such as K-8.
3. Non-schools include all unallocated state and district office expenses.

InSite also can differentiate and report expenditures by educational program types such as special education, bilingual programs, Chapter I/ Title I programs, vocational education, other programs, and general education. For our analysis, general education includes all costs that are not specifically earmarked for specific programs. *InSite* can add new programs to the analysis, if needed. For example, in analyzing the Department of Education's costs, we added the programs, "Adult Education" and "Summer School" so that those costs could be differentiated from moneys spent for general education.

The department does not feel that expenditure reporting by *InSite*'s program categories is appropriate or accurate because funds that are distributed under a certain program title, such as Title I, may be used by schools for a multitude of purposes that cross over several program areas. We believe it is important to account for how such designated funds are spent. If the department improves its ability to account for these program distinctions, reports will be more meaningful and more accurate. Exhibit 2.3 displays expenditures by program for Hawaii's public schools in FY1995-96.

Exhibit 2.2
FY1995-96 Total Expenditures by Sub-Function

	Total State	Per Pupil	% to Total State
TOTAL STATE	\$1,186,643,254	\$6,360	100.0%
Instruction	\$603,875,872	\$3,237	50.9%
Face-to-Face Teaching	554,845,334	2,974	46.8%
Classroom Materials	49,030,539	263	4.1%
Instructional Support	\$158,966,307	\$852	13.4%
Pupil Support	98,442,167	528	8.3%
Teacher Support	21,566,922	116	1.8%
Program Support	38,957,218	209	3.3%
Operations	\$206,963,186	\$1,109	17.4%
Non-Instructional Pupil Services	90,979,966	488	7.7%
Facilities	94,736,659	508	8.0%
Business Services	21,246,561	114	1.8%
Other Commitments	\$139,473,102	\$748	11.8%
Contingencies	0	0	0.0%
Capital	121,112,474	649	10.2%
Out-of-District Obligations	16,984,921	91	1.4%
Legal Obligations	1,375,707	7	0.1%
Leadership	\$77,364,787	\$415	6.5%
School Management	64,547,075	346	5.4%
Program/Operations Management	11,172,137	60	0.9%
District Management	1,645,574	9	0.1%

Exhibit 2.3
FY1995-96 Total Expenditures by Program

	Expenditures	% of Total Expenditures
TOTAL STATE	\$1,186,643,254	100.0%
General Education ¹	984,643,855	83.0%
Special Education	90,190,653	7.6%
Other Programs ²	52,637,800	4.4%
Chapter 1 / Title 1	24,894,455	2.1%
Vocational Education	10,366,441	0.9%
Bilingual / ESLL	10,065,592	0.9%
Adult Education	7,602,201	0.6%
Summer School	6,242,257	0.5%

1. General Education includes all expenditures that were not "categorically" designated for a specific programmatic purpose. It includes administrative and operating costs. It is not synonymous with "Regular Education."
2. Other Programs include "categorical" expenditures—such as "Drug Free Schools and Communities" or "Goals 2000"—that could not be classified into any of the other specific program categories.

An important feature of *In\$ite* is its ability to simultaneously track expenditures on the three dimensions of location, function, and program. For example, expenditures can be viewed by location and function or by program and function. *In\$ite* can produce expenditure reports for the entire school system, for a subset of locations such as all elementary schools, or for individual schools.

All costs can be captured

Not all moneys spent for public education are expended by the Department of Education. Other state agencies incur expenses on behalf of public schools. For example, student transportation costs are paid by the Department of Accounting and General Services. The costs of student health services are primarily paid by the Department of Health. Personnel fringe benefits are paid by the Department of Budget and Finance. Thus, an analysis of Department of Education cost data alone does not provide a complete picture of the true costs of education.

The department's Financial Management System expenditure data that we originally loaded into *In\$ite* did not include other agency expenditures. We gathered this expenditure information from the departments of accounting and general services, the attorney general, health, human resources development, and budget and finance. We then added this information to *In\$ite*'s file of expenditures. Like all other expenditure entries, these costs were assigned an appropriate location, function, and program, and allocated to school sites if necessary. In all, other departments spent \$392.9 million. This amount was added to the department's FY1995-96 expenditure total of \$793.7 million. Exhibit 2.4 displays total expenditures by department.

Exhibit 2.4
FY1995-96 Total Education Expenditures by Department

	Expenditures	% of Total Expenditures
TOTAL STATE	\$1,186,643,254	100.0%
Department of Education	793,748,892	66.9%
Budget & Finance		
Fringe Benefits	189,953,930	16.0%
Department of Accounting & General Services		
Capital Improvement Projects ¹		
Student Transportation		
Repair & Maintenance		
Public Works		
Claims & Settlements ²	175,132,581	14.8%
Department of Health		
Student Health	21,381,263	1.8%
Department of Human Resources Development³		
Workers' Compensation		
Employee Related Costs	6,200,804	0.5%
Attorney General		
Legal Fees	225,784	0.02%

1. Capital Improvement Project costs do not include the debt service costs attributable to the Department of Education. There is no record of debt service by department.
2. Claims & Settlements includes the total amount awarded by legislative act for claims involving the Department of Education (Act 114, Session Laws of Hawaii 1996).
3. Expenditures made by the Department of Human Resources Development apply to employee-related costs and workers' compensation benefits for the Department of Education's civil service employees only.

Centralized costs can be allocated

Centralized school administrations incur expenses for goods and services that are used at the school level. For example, the centralized school system may pay school utility bills or provide district office teachers. In order to obtain an accurate picture of the goods and services provided at the school level, these types of expenditures need to be allocated to the school level. The remaining costs for such items as district leadership, policy making, research, and overhead, should remain unallocated. Those costs represent the true costs of the central administration.

In\$ite provides the guidelines as well as the means for allocating centralized costs to school sites. The program has a number of common allocation methods. These include allocations by number of pupils, number of teachers, number of meals served, square footage of the school, and many other methods. If none of the allocation methods produce a reasonable distribution of centralized costs, *In\$ite* allows for the creation of more appropriate methods. Unlike most school systems in the United States, Hawaii's school administration has an intermediate level that oversees subsets of elementary, intermediate, and high schools within a geographic area. This intermediate level, comprised of seven district offices (four on Oahu and one each for Maui, Hawaii, and Kauai counties), also incurs expenses for goods and services used by schools. To accommodate this intermediate level of spending, we created new allocation methods so that money was allocated to only those students or teachers in a particular district.

Another important feature of *In\$ite* is its ability to allocate personnel fringe benefits. Correct allocation of fringe benefits assigns the true personnel costs to the various locations, functions and programs. *In\$ite* simplifies a potentially daunting allocation problem. The only needed data is the total amount of fringe benefits paid, and a reasonably estimated percentage of employee salary that is paid in benefits. With this information, *In\$ite* allocates fringe benefit amounts to appropriate location, function, and program categories.

Excluding fringe benefits, Hawaii's state and district administration offices spent 29.6 percent of all school moneys. Most of this was spent in the areas of other commitments, instructional support and operations. After completing the allocation process, we concluded that 3.1 percent of educational expenditures was used to run state and district administrative offices and 11.8 percent went toward other commitments such as capital projects and adult education. The rest was allocated to schools because it appeared that the benefits of the goods or services purchased were being realized at the school level. Exhibit 2.5 compares the amounts spent by the schools themselves with the amounts of goods and services that are realized at the school level according to the *In\$ite* allocation.

Exhibit 2.5
FY1995-96 School and Centralized Costs Before and After *In\$ite* Allocation

	Before Allocation		After Allocation		
	Expended by Schools	Expended by Departments	Used by Schools	Used by Department	Other Commitments
TOTAL STATE	70.4%	29.6%	85.1%	3.1%	11.8%
Instruction	49.7%	1.2%	50.6%	0.4%	0.0%
Instructional Support	5.6%	7.8%	13.3%	0.1%	0.0%
Operations	9.8%	7.6%	15.8%	1.6%	0.0%
Other Commitments	0.1%	11.7%	0.0%	0.0%	11.8%
Leadership	5.2%	1.3%	5.4%	1.1%	0.0%

Reports are clear and meaningful

Lawmakers and the public need reports that provide understandable and relevant information. Expenditure reports generated by accounting systems are often difficult to understand and use because they contain many codes and a plethora of numbers and lines. *In\$ite* was designed to avoid these common pitfalls.

In\$ite can produce over 270 reports to address a number of particular information needs. Each report is intended to be unambiguous and relevant. Appendix C displays a sample of *In\$ite* reports for Hawaii's public schools. Some format changes have been made for display purposes only.

Appendix D displays expenditures for all schools by *In\$ite* function and sub-function. This basic data can be used in a multitude of ways. Exhibit 2.6 is an excerpt of Appendix D which displays expenditure data for Kapolei Elementary School. It also compares the Kapolei per pupil cost to the average per pupil cost for all elementary schools.

Exhibit 2.6
FY1995-96 Expenditures at Kapolei Elementary School

KAPOLEI ELEMENTARY Enrollment: 597	Amount	% to Total School	Per Pupil	Average Elementary Per Pupil Cost
TOTAL	\$2,763,493	100.0%	\$4,629	\$5,352
Instruction	\$1,716,699	62.1%	\$2,876	\$3,244
Face-to-Face Teaching	1,313,230	47.5%	2,200	3,003
Classroom Materials	403,468	14.6%	676	241
Instructional Support	\$394,173	14.3%	\$660	\$795
Pupil Support	245,773	8.9%	412	497
Teacher Support	73,474	2.7%	123	115
Program Support	74,927	2.7%	126	183
Operations	\$456,099	16.5%	\$764	\$976
Non-Instructional Pupil Services	98,677	3.6%	165	475
Facilities	304,537	11.0%	510	482
Business Services	52,885	1.9%	89	18
Leadership	\$196,522	7.1%	\$329	\$337
School Management	196,522	7.1%	329	337

Three important kinds of comparisons can be made with *In\$ite* data: comparisons with the average of all public schools, comparisons with other individual schools, and comparisons over time.

As noted in Exhibit 2.6, Kapolei Elementary had a lower per pupil cost than the average elementary school in the 1995-96 fiscal year. The report by sub-function further indicates that Kapolei spent less than average for teaching, non-instructional pupil services (transportation, food service, and safety), and program support. Kapolei spent more than average on classroom materials. All of these facts may be explainable and valid. Kapolei is a relatively new school. It may have relatively less-experienced teachers who require lower salaries. Its high costs for classroom materials may be due to a first time purchase of new equipment. This kind of financial analysis can educate the community and policy makers as well as help set realistic expectations for the school. For some schools, deviations from the norm may reflect the school's poor decision making and management or other serious deficiencies. This analysis could identify school administrators and communities that are achieving and surpassing their financial goals or are operating very efficiently.

Kapolei's expenditure data could be compared with similar schools. Teaching and teacher support costs could be compared with schools that are similarly staffed. Facilities costs might be compared with schools of similar age and design. Program and instructional costs might be compared with schools of similar student populations. These kinds of comparisons can pave the way for collaboration between schools and communities to better improve their schools.

Finally, schools and communities might use *In\$ite* to compare expenditures over time. They can use *In\$ite*'s expenditure data over the years to track general progress and change in a school as new priorities direct school spending. Reports over time can be used to track progress towards school goals. For example, a school might track its progress on energy conservation with data on facilities expenditures. Another school may propose to meet the statewide average in instructional expenditures by the year 2000. *In\$ite* reports could provide comparative data for these purposes.

***Reports could benefit
the Legislature and the
Board of Education***

In\$ite reports would provide sound financial information to the Legislature and the Board of Education. Reports by location showing what schools spend and what the central administration spends allow for an informed analysis of decentralization efforts. Reports also enhance accountability as costs by function and sub-function clarify how money is spent and what amount actually reaches students in the classroom. *In\$ite* has the capacity to display a complete picture of educational spending—the true costs of employee and student services at state and school levels.

With this kind of information, the Legislature and Board of Education can make more informed decisions and can communicate with the public about school spending issues. *In\$ite* could also further efforts to decentralize school decision making by providing school administrators and communities with information about their own budgets as well as those of other schools.

***Other jurisdictions use
In\$ite effectively***

In\$ite was tested in 188 school districts of 17 states. Other jurisdictions are in the process of implementing the program. Some have already reaped the benefits of better information.

South Carolina is already using the program to generate statewide information. Using *In\$ite*, it recently released a comprehensive school finance report that can be viewed on the Internet. South Carolina's superintendent of education has embraced *In\$ite* as "a clear, easy-to-understand summary of how spending patterns reflect goals, priorities, and activities."¹ In the superintendent's opinion, *In\$ite* fully delivers on its promise to give complete, user-friendly information about how education dollars are spent at every level, from the state to the individual

school. It has also brought to light the fact that site-by-site comparisons should be done cautiously, while informing the public of the reasons for variations in spending such as different student populations, geography, and other variables.

The Milwaukee public school system was one of the first users of *In\$ite*. Milwaukee used the program in an effort to decentralize the school system and move toward site-based management. School administrators have access to these reports.

Many smaller districts are using *In\$ite* primarily as a reporting tool to provide information to their constituents, school boards, and superintendents. The reports have been particularly helpful in providing comparative data of various districts. One school district found that its utility bills were much higher than those of a neighboring district. *In\$ite* information led to an investigation of this variance and the discovery of energy-saving measures used by other schools. The final result was a reallocation from facilities to instruction of over \$100 per pupil.

The Department's Expenditure Reports Lack Features Found In *In\$ite*

We examined and evaluated expenditure reports produced by the Department of Education using the same criteria that we used to evaluate *In\$ite*. These criteria included the department's ability to provide clear information about department expenditures, its ability to analyze expenditure information by school and office site, the logic of its classification of functions and programs, its ability to allocate centralized costs to school sites, and the organization of its reports. We found that the department's expenditure reports are not as clear, meaningful, and useful as the reports generated by *In\$ite*.

In the past, the department has been reluctant to change the way it reports expenditure information, citing the high costs of information gathering and expressing the fear that information will be misused. However, *In\$ite* requires a minimal amount of additional resources and is easy to use. *In\$ite* provides good information that is easy to access and is critical to careful governing and decision making. Sharing knowledge of how money is spent on education is an opportunity to educate the public on these costs. *In\$ite* can improve on the major shortcomings of the department's current system. We believe the Board of Education and the students of Hawaii could benefit from *In\$ite*'s reports.

The department's reports are not useful

We reviewed the department's expenditures as presented in three different formats. First, the Financial Management System is the accounting system that records large volumes of raw data. One type of report that the Financial Management System generates, the DAFR385A report,

displays data by location and program ID. This report provides expenditure information by specific school, specific district, and by state office location.

Second, the department submits expenditure reports to the National Center for Educational Statistics. The department categorizes program IDs into center-determined functions and aggregates them to show how the State spent money along those functional areas.

Finally, the department's Data Warehouse generates expenditure reports based upon the classification of the Micro-Financial Analysis or "Cascade" model developed earlier by *In\$ite* co-developer Dr. Bruce Cooper. These reports display expenditures by location and by educational functions that are similar to those used in *In\$ite*.

Each one of these reports is less useful than reports produced by *In\$ite*. The consequences are significant. The Legislature and department do not have reliable information to track moneys and evaluate school finances. School administrators, who are now entrusted with greater decision making responsibilities, lack the necessary financial information to properly analyze their budgets.

Expenditures by location, function, and program are needed

The DAFR385A reports generated by the Financial Management System display data by the location that charged expenses. In other words, the reports provide schools with a record of all the expenditures they made and the corresponding codes associated with each expenditure. However, this information is not presented by function. For example, if a school principal wants to know how much the school spent on face-to-face teaching, the principal would need to manually calculate those expenses.

Reports sent to the National Center for Educational Statistics provide expenditure costs by function, but not by location. There is no account of functional spending at the school level. Instead, figures show a statewide accounting of how the department has spent its money. This information is not relevant to school level decision making.

The expenditure data reported by Data Warehouse shows expenditures by function and location. However, these reports do not distinguish spending by separate programs (such as general education, vocational education, etc.).

Reports do not capture all educational costs

None of the above reports include all relevant costs because they exclude spending by other agencies for the schools. These costs include such items as student transportation, student health services, capital

improvement, services of the attorney general's office, and fringe benefits. These costs are significant. Fringe benefits alone account for almost a fifth of all educational costs. Omitting them does not provide a complete picture of the costs of educating Hawaii's public school students.

Central costs are not allocated effectively

Reports for the National Center for Education Statistics and those generated by the Financial Management System do not include expenditures by the central agency for goods and services that are delivered to schools. These costs need to be allocated properly to school sites to obtain an accurate picture of school expenditures.

Financial Management System reports by location show where an expenditure originated. Centralized costs are not allocated at all. Therefore, a school attempting to analyze its DAFR385A report will not find expenditures in areas such as water, school health, or teacher support services provided by the district. A school cannot analyze its true costs based on these reports. A complete picture of costs is important to ensure that schools can set appropriate priorities for those parts of the budget within their control.

Data Warehouse allocates central costs on a per pupil basis only, however it lacks the built-in capabilities of *In\$ite*. This makes the allocation process in the Data Warehouse reports much more time-consuming. *In\$ite* can process any method of allocation—whether per-pupil or by a school's square footage or by number of meals served, for example—automatically once the proper information is inputted into the program.

Classifications are inaccurate

Two reports, the National Center for Educational Statistics and Data Warehouse models, report expenditures by function. However, two flaws render these reports unreliable. First, some program IDs have clearly been classified incorrectly. For example, the Data Warehouse classifies program ID 17746 ("Attorney and Related Fees") as "classroom instruction." Another example is program ID 15855 ("Curriculum Improvement - Guidance") which is classified as "classroom instruction" even though it should be classified as "instructional support."

The second problem is that the department lumps entire program IDs into functional categories. For example, the entire amount spent in program ID 15110 ("Basic Needs") is counted toward school level instruction. This over represents instructional costs because "Basic Needs" includes expenditures made by district offices for "Instructional Support," the Office of the Superintendent ("Leadership"), and adult community schools

("Other Commitments"). Because the National Center for Educational Statistics and Data Warehouse reports do not differentiate beyond the program ID level, they can misrepresent costs.

In\$ite would produce better expenditure reports

The three types of department expenditure reports lack sufficient clarity, accuracy, and utility. The department can generate clear and useful reports by using *In\$ite*. The department already has possession of the software program. Generating reports to show expenditures at *In\$ite*'s sub-function level of detail would be a significant improvement over current reports.

***In\$ite* addresses deficiencies in department reports**

In\$ite overcomes shortcomings in the department's expenditure reports. *In\$ite* can produce reports by location. Its functional categories can accommodate all expenditures. It can report by program type. Furthermore, *In\$ite* is capable of analyzing data on three dimensions (location, program, and function) simultaneously, giving it the ability to produce a variety of useful reports.

In\$ite can also include expenditures incurred by other agencies. It can allocate central costs including a relatively simple procedure for correctly allocating fringe benefits. In addition, the program allows for the creation of appropriate allocation methods such as methods to properly allocate costs made by Hawaii's district offices.

Reports display expenditures by *In\$ite*'s 15 sub-functions

In\$ite's reports have three levels of detail: the function level, the sub-function level, and the detail function level. In our analysis, we were able to produce reports that are accurate at the second—or sub-function—level of detail. Reports at this level of detail, while not utilizing *In\$ite*'s full capabilities, are still useful and are a marked improvement over the department's current reports.

We did not produce more detailed reports because the expenditure file we used was itself not sufficiently detailed. Expanding the expenditure file to include object code information would have increased the size of the file by at least tenfold.

We believe it is possible for the department to produce *In\$ite* reports by detail function. However, if the department chooses to do so, it would likely require changes to its Financial Management System. Some changes might include redefining certain object codes to reflect *In\$ite* classifications and grouping object codes so that translation into *In\$ite* is easier.

Exhibit 2.7**Advantages of *In\$ite* vs. Department of Education's Current Reports**

<i>In\$ite</i> Advantages	Department's Expenditure Reports
<ul style="list-style-type: none"> ● Displays expenditures by location, function, and program. Analysis can be performed along all three dimensions simultaneously. ● Can capture all costs including those made by other departments such as fringe benefits, student health, and transportation. ● Allocates centralized expenditures by any method to display a truer picture of school costs. ● Classifies expenditures at a high level of detail, making reports more accurate. 	<ul style="list-style-type: none"> ● None display expenditures by location, function, and program. ● None include non-Department of Education costs. ● None allocates centralized costs in a meaningful way. ● Classifications are not very detailed. Generalizations lead to inaccuracies in reports.

***In\$ite* is easy to use**

In\$ite not only addresses the shortcomings of the department's current reports, it also requires a minimal input of new resources, new expertise, or new investment in technological development.

Installation requirements are minimal

In\$ite's installation requirements are minimal. For Hawaii's statewide school system, *In\$ite* can be installed on a single desktop personal computer at the department's state office. District and school offices would not need nor use the software. The Department of Education has already been provided a copy of the *In\$ite* software. The program works in the easily understood *Windows* computer operating system and can be used by any staff member who understands basic database programs.

Technical support is available

The *In\$ite* help desk provides service that is timely, easy to understand, and personalized. Whenever our office needed clarification on technical points or advice on implementing the program, we called the help desk.

Reliable and available assistance is important. The department would not need additional resources to continually monitor, develop, and upgrade the software.

Program steps are easy to implement

In\$ite is compatible with all accounting systems. Thus, the department does not need to change its accounting procedures. All that is needed is someone who understands the Financial Management System and *In\$ite* well enough to assign function and program designations to different expenditures.

Although the expenditure file is substantial, *In\$ite* is capable of manipulating a massive amount of data with considerable ease. *In\$ite*'s "Query" and "Mass Mapping" capabilities can call up similar expenditure types and assign them the same function or program designation at once instead of classifying each of the thousands of entries one at a time. Furthermore, it is relatively simple to correct errors, modify classifications after-the-fact, and audit a mapping scheme.

Annual updates are relatively simple

The initial process of creating mapping and allocation schemes can take some time. However, after this initial investment of time, *In\$ite* can be used in subsequent years by annually updating data. All that is required is the occasional maintenance of mapping and allocation schemes to accommodate new program IDs or changes to accounting procedures.

Section 302A-1004(b), Hawaii Revised Statutes, Needs To Be Revised

Technical elements of Section 302A-1004(b), HRS need to be revised. Section 302A-1004(b), HRS, requires the Auditor to report Department of Education expenditures to the Legislature. It further requires expenditure reports to be presented along six functions.

The statutorily defined role of the Auditor does not include reporting other departments' expenditures. The role of the Auditor is to analyze those expenditures for their accuracy and validity. By requiring the Auditor to perform a reporting task for the Department of Education, the statute absolves the department of responsibility for reporting its own expenditure information to the Legislature.

We believe that government departments should be responsible for reporting their own expenditures. In the case of public education, the department should at least provide expenditure reports to the Board of Education. Indeed, the board should demand these reports from the department so that it can fulfill its policy making duties. Along with the public and the Legislature, the department and board are the very ones who would first benefit from *In\$ite*'s expenditure reports.

The department is responsible for reporting educational costs

Act 218, Session Laws of Hawaii (SLH) 1995, required the Department of Education to prepare a school-by-school expenditure report for the following six categories: (1) administration; (2) facilities and operations; (3) teacher support and development; (4) student support; (5) instructional support; and (6) classroom instruction. The act required this expenditure report prior to the convening of the 1996 and 1997 regular sessions.

However, the department did not submit this report. Citing Section 296-92, HRS (now 302A-1004, HRS), as the reason for its noncompliance with Act 218, SLH 1995, the department stated that its responsibility was to provide electronic data access to the Auditor and that responsibility for submittal of the report rested with the Auditor.

The Auditor's functions are defined in Section 23-4(a), HRS. The Auditor conducts postaudits of the transactions, accounts, programs, and performance of all departments, offices, and agencies of the State. A purpose of these postaudits is to certify the accuracy of financial statements and to determine the validity of expenditures of state or public funds. Reporting departmental expenditures is not a responsibility assigned to the Auditor.

Reporting requirements should be refined

Section 302A-1004(b)(1), HRS, requires an expenditure report with respect to six functional areas. The department could produce expenditure reports in greater detail using the *In\$ite* software. Amending the statute to require the department to submit reports along the five major functions and fifteen sub-functions specified in *In\$ite* would result in more useful expenditure data for legislative review. Also, the Legislature is entitled to reports that show the full costs of education, including all non-departmental costs, such as student health services and fringe benefits.

Conclusion

Accurate and organized educational expenditure reporting is crucial for accountability and school-based decision making. However, in a previous audit where we called for better reporting, the Department of Education responded that one of the unfortunate "caveats of educational research" is that acquiring information can sometimes be too costly.

In\$ite can provide extensive information about a school system in a wide array of readable reports without great costs. It does so with relatively minimal requirements: 1) a complete set of expenditure data; 2) an understanding of the purposes of school, district, and state expenditures; 3) a personal computer; and 4) dedicated staff time in the initial mapping process and the subsequent maintenance of that mapping scheme in following years. *In\$ite* can produce results that far exceed the current Department of Education reports in accuracy and clarity.

Recommendations

1. The Legislature should recommend that the Department of Education use *In\$ite - The Finance Analysis Model for Education*TM to produce expenditure reports by location and function.
2. The Board of Education should require the department to do the following:
 - a. Use *In\$ite - The Finance Analysis Model for Education*TM;
 - b. Present *In\$ite* expenditure reports to the board on a regular basis; and
 - c. Make *In\$ite* reports widely available to departmental and school staff and members of the public.
3. The Legislature should amend Section 302A-1004(b), Hawaii Revised Statutes, to:
 - a. Specifically require the Department of Education to provide an expenditure report to the Legislature prior to each legislative session, and
 - b. Require the aforementioned report to include a breakdown of expenditures by location and function.

APPENDIX A

InSite Definitions of Functions, Sub-functions, and Detail Functions

FUNCTION

Sub-function

Detail Function

INSTRUCTION

Face-to-Face Teaching

Instructional Teachers

- Salaries and employment costs of teachers
- Classroom teachers
- Hospital & home bound teachers
- Third-party instructional services (e.g. advanced college courses, specialized courses)

Substitutes

- Same as above except for substitutes

Instructional Paraprofessionals

- Same as above except for paraprofessionals

Classroom Materials

Pupil-Use Technology & Software

- Technology and software used by pupils
- Related employment costs of staff dedicated to technology instruction, pupil-use network management, computer lab support
- Pupil-use network equipment in classrooms, labs, or central sites
- Distance learning
- Repair and maintenance of technological equipment

Instructional Materials, Trips & Supplies

- Includes textbooks, paper, lab materials, test forms, workbooks, chalk, markers, maps, charts
- Instruction-related field trips

INSTRUCTIONAL SUPPORT

Pupil Support

Guidance & Counseling

- Salaries and related employment costs of guidance counselors
- Field support coordinators who work with counselors

Library & Media

- Salaries and related employment costs of librarians and media technicians
- Media equipment
- Library books
- Media and library office costs
- Field support coordinators who work with librarians and media technicians
- Educational television

Extracurricular

- Salaries and related employment costs of coaches and staff related to sports, clubs, and other activities
- Extracurricular-related equipment, facilities, transportation
- Non-instructional field trips (band, clubs, sports, etc.)

Student Health & Services

- Salaries and related employment costs of nurses and medical staff
- Community outreach services directed at families
- Attendance services
- Dental services
- Social work services

Teacher Support

Curriculum Development

- Salaries and related employment costs of staff assigned to improving curriculum or teaching curriculum concepts to teachers
- Total operational costs of curriculum departments
- Purchased curriculums and curriculum services

In-service, Staff Development & Support

- Costs of in-service training and other types of staff development provided in-house or by outside providers
- Teacher mentoring programs
- Non-instructional paraprofessionals, aides, and graders assigned to teachers

Sabbaticals

- Costs related to teacher sabbaticals

Program Support

Program Development

- Salaries and related employment costs of staff who develop, monitor, and maintain defined categorical programs
- Includes office costs for these activities

Therapists, Psychologists, Evaluators, Personal Attendants & Social Workers

- Salaries and related employment costs of all such employees
- Excludes costs of counselors for the general student population
- Psychological testing
- Speech pathology services

OPERATIONS

Non-Instructional Pupil Services

Transportation

- Vehicle operations and maintenance
- Salaries and related employment costs of drivers

Food Service

- Salaries and related employment costs for central and on-site food preparation
- Food service administration

Safety

- Salaries and related employment costs of security and street safety personnel
- Safety equipment

Facilities

Building Upkeep, Utilities & Maintenance

- Salaries and related employment costs of staff for day-to-day operation of facilities
- Care and upkeep
- Water, electricity, gas, sewer, etc.

Business Services

Data Processing

- Salaries and related employment costs, equipment costs, and contract costs for all data processing functions
- Systems analysis
- Programming

Business Operations

- Costs of business offices (payroll, human resources, accounting, finance, procurement, printing and duplicating, purchasing, etc.)
- Salaries and related employment costs and office costs to perform these functions

OTHER COMMITMENTS

Contingencies

Budgeted Contingencies

- Amount in the budget that is undesignated or reserved for contingencies

Capital

Debt Service

- Costs of principal and interest payments made on debt

Capital Projects

- Land, buildings, and improvements

Out-of-District Obligations

Parochial, Private, Charter & Public School Pass-Throughs

- Money that is passed through the public school system, none of which benefits the school system itself

Retiree Benefits & Other

- Retirement benefits paid to retirees out of current operating funds
- Workers' compensation and other benefits paid to people who are not working

Enterprise & Community Service Operations

- Activities that are financed and operated similar to private business enterprises
- Activities concerned with providing community service such as recreation programs, adult programs, etc.

Legal Obligations

Claims & Settlements

- Specific litigation awards or settlements

LEADERSHIP

School Management

Principals & Assistant Principals

- Salaries and related employment costs of principals and assistant principals

School Office

- Salaries and related employment costs of administrative support staff for the principals and assistant principals
- Other school administration costs

Program & Operations Management

Deputies, Senior Administrators, Researchers & Program Evaluators

- Salaries and related employment costs and office costs of deputy superintendents, senior administrators, research staff, public relations staff, and program evaluators
- Community relations services
- State and federal relations services
- Planning, research, development, and evaluation services
- Information services

District Management

Superintendent & School Board

- Salaries and related employment costs of superintendent and school board
- Office and support staff costs

Legal

- Salaries and related employment costs of legal support
- Office and support staff costs

Appendix B: DOE Program IDs Mapped to In-Site Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for In-Site		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
00005 Vandalism Revenue Collection-DAGS	all	all	Operations	Facilities	General Education	
00010 FMS Adjustment Account-C/A (G010E)	all	all	Operations	Business Services	General Education	
00030 FMS Adjustment Account-C/A (G030E)	all	all	Operations	Business Services	General Education	
10603 Annie Sinclair Knudsen Fund	3000	all	Instruction	Classroom Materials	General Education	
10611 SCBM Conference	all	all	Instructional Support	Teacher Support	General Education	
10613 Creating Community For Effective Learning	3000	all	Instruction	Classroom Materials	General Education	
10614 PE Resource Teachers for Hanalei School	2000/2100	all	Instruction	Face-to-Face Teaching	General Education	
10615 Wilcox Trust for Kauai District	3000	all	Instruction	Classroom Materials	General Education	
10618 Families For Real-St. Joseph Church	2100/3000	all	Other Commitments	Out-of-District Obligations	Adult Education	
10620 Hanalei Hawaiian Studies Program	2100	all	Instruction	Face-to-Face Teaching	General Education	
10621 Hanalei Accreditation Project	3000	all	Leadership	School Management	General Education	
10622 Cottingham Trust for Gifted Children	3000	all	Instruction	Classroom Materials	General Education	
10624 Literacy Grants - Foundation	2100	all	Instruction	Face-to-Face Teaching	General Education	
	3000	all	Instruction	Classroom Materials	General Education	
10625 Acquisition of Replacement Water Fountains	7700	all	Operations	Facilities	General Education	
11020 Central Vendor Payment Checking	3000	all	Instruction	Classroom Materials	General Education	
12640 Summer Enrichment Extension	2000/2100	all	Instruction	Face-to-Face Teaching	Summer School	
	3000	all	Instruction	Classroom Materials	Summer School	
12641 Pregnant/Parenting Program	2000/2100	all	Instruction	Face-to-Face Teaching	General Education	
12642 Res. for New Facilities Regular Instruction	3000/7700	all	Instruction	Classroom Materials	General Education	
12643 Res. for New Facilities Special Education	3000/7700	all	Instruction	Classroom Materials	Special Education	
12644 Res. for New Facilities School Administration	all	all	Leadership	School Management	General Education	
12645 Res. for New Facilities School Libraries	all	all	Instructional Support	Pupil Support	General Education	
12646 Res. for New Facilities Support Services	3000	all	Instruction	Classroom Materials	General Education	
	7700	all	Operations	Non-Instruct. Pupil Svcs	General Education	
12647 Reimbursement for Stolen Equipment	3000/7700	078	Instruction	Classroom Materials	Special Education	
	3000/7700	all except 078	Instruction	Classroom Materials	General Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
12648 School Administration - Lease Rentals	3000	242	Operations	Facilities	General Education	
	3000	all except 242	Leadership	School Management	General Education	
	7700	all	Leadership	School Management	General Education	
12650 School Information System	all	all	Instructional Support	Program Support	General Education	
12651 Substitute Teachers	2100	all	Instruction	Face-to-Face Teaching	General Education	
12652 Science Education	3000/7700	all	Instruction	Classroom Materials	General Education	
12653 Onizuka Memorial Space Museum	all	all	Instructional Support	Pupil Support	General Education	
12658 Substitute System	all	all	Operations	Business Services	General Education	
12660 Military Youth Program - Substitutes	2100	all	Instruction	Face-to-Face Teaching	General Education	
13008 OCY Student Assistance Program FY95	2100	all	Instruction	Face-to-Face Teaching	Other Program	
13009 Drug Abuse Resistance Ed. (DARE) FY95	all	all	Instructional Support	Pupil Support	Other Program	
13020 OCY Teen Parent Program FY95	2000/2100	all	Instruction	Face-to-Face Teaching	Other Program	
	3000/7700	all	Instruction	Classroom Materials	Other Program	
13101 Energy Dev. & Management DBEDT FY95	all	all	Instructional Support	Teacher Support	Other Program	
13102 Christa McAuliffe Fellowship Program FY95	all	all	Instructional Support	Teacher Support	Other Program	
13103 Nat. & Comm. Service, Serve America Prog. FY95	2100	all	Instruction	Face-to-Face Teaching	Other Program	
	3000	all	Instructional Support	Teacher Support	Other Program	
13104 Nat. & Comm. Service, Serve America Prog. FY96	2100	all	Instruction	Face-to-Face Teaching	Other Program	
	3000	non-schools	Instructional Support	Teacher Support	Other Program	
	3000	schools	Instruction	Classroom Materials	Other Program	
	7700	all	Instruction	Classroom Materials	Other Program	
15103 Class Size Relief	2000/2100	all except 480	Instruction	Face-to-Face Teaching	General Education	
	2000/2100	480	Other Commitments	Out-of-District Obligations	Adult Education	
15109 Reimbursement for Lost Textbooks & Equipment	3000/7700	all	Instruction	Classroom Materials	General Education	
15110 Basic Needs	2000	004	Leadership	Prog. & Oper. Management	General Education	
	2000	007	Leadership	District Management	General Education	
	2000/2100	schools	Instruction	Face-to-Face Teaching	General Education	
	3000/7700	schools	Instruction	Classroom Materials	General Education	
	9000	all	Operations	Business Services	General Education	
	9900	all	Operations	Business Services	General Education	
	all	comm. schools	Other Commitments	Out-of-District Obligations	Adult Education	
	all	non-schools except 004,007	Instructional Support	Teacher Support	General Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
15123 Grade School Priority Fund	2000/2100 3000/7700	all all	Instruction Instruction	Face-to-Face Teaching Classroom Materials	General Education General Education	
15124 Student Centered Schools Instruction	2000/2100 3000/7700	all all	Instruction Instruction	Face-to-Face Teaching Classroom Materials	General Education General Education	
15125 Blood Pathogen Control	all	all	Operations	Business Services	General Education	
15127 Student Centered Schools Administration	all	all	Leadership	School Management	General Education	
15128 Student Centered Schools Facilities	all	all	Operations	Facilities	General Education	
15129 Student Centered Schools Student Services	3000	all	Instruction	Classroom Materials	General Education	
15135 General Curriculum	all	all	Instructional Support	Teacher Support	General Education	
15730 Voc. Ed. Basic Skills Integration Program	2100 3000/7700	schools schools	Instruction Instruction	Face-to-Face Teaching Classroom Materials	Vocational Education Vocational Education	
15731 Voc. Ed. Guidance and Counseling FY95	all	non-schools	Instructional Support	Program Support	Vocational Education	
15732 Voc. Ed. Program Improvement FY95	all	non-schools	Instructional Support	Program Support	Vocational Education	
15733 Voc. Ed. Single Parent Program FY95	2100 3000/7700	schools schools	Instruction Instruction	Face-to-Face Teaching Classroom Materials	Vocational Education Vocational Education	
15734 Voc. Ed. Sex Equity Program FY95	all	non-schools	Instructional Support	Program Support	Vocational Education	
15736 Voc. Ed. State Leadership FY95	2100 3000/7700	schools schools	Instruction Instruction	Face-to-Face Teaching Classroom Materials	Vocational Education Vocational Education	
15738 Voc. Ed. Technology Prep. FY95	all	non-schools	Instructional Support	Program Support	Vocational Education	
15739 Cons. & Homemaking-Regular Ed. FY95	2000/2100 3000	all all	Instruction Instruction	Face-to-Face Teaching Classroom Materials	Vocational Education Vocational Education	
15740 Cons. & Homemaking-Depressed Areas FY95	all	non-schools	Instructional Support	Program Support	Vocational Education	
15760 Voc. Ed. -Basic Skills Integration Prog. FY96	2100 3000/7700	schools schools	Instruction Instruction	Face-to-Face Teaching Classroom Materials	Vocational Education Vocational Education	
	all	non-schools	Instructional Support	Program Support	Vocational Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
15762 Voc. Ed.-Program Improvement FY96	2100 3000/7700	all all	Instruction Instruction	Face-to-Face Teaching Classroom Materials	Vocational Education Vocational Education	
15763 Voc. Ed.-Single Parent Program FY96	2100 3000/7700	schools schools non-schools	Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Vocational Education Vocational Education Vocational Education	
15764 Voc. Ed.-Sex Equity Program FY96	all	all	Instructional Support	Teacher Support	Vocational Education	
15768 Voc. Ed.-Technology Prep. FY96	2100 3000/7700	schools schools non-schools	Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Vocational Education Vocational Education Vocational Education	
15769 Voc. Ed.-Cons. & Homemaking-Reg. Ed. FY96	2100	all	Instruction	Face-to-Face Teaching	Vocational Education	
15801 Curriculum Improvement - Language Arts	all	all	Instructional Support	Teacher Support	General Education	
15811 Curriculum Improvement - Social Studies	all	all	Instructional Support	Teacher Support	General Education	
15816 Curriculum Improvement - Science Education	3000/7700	schools non-schools	Instruction Instructional Support	Classroom Materials Teacher Support	General Education General Education	
15825 Curriculum Improvement - Health Education	all	all	Instructional Support	Teacher Support	General Education	
15831 Curriculum Improvement - Mathematics	all	all	Instructional Support	Teacher Support	General Education	
15838 Curriculum Improvement - Art Education	all	all	Instructional Support	Teacher Support	General Education	
15840 Curriculum Improvement - Basic Program	3000/7700	all	Instructional Support	Teacher Support	General Education	
15848 General Fund Vocational Workstudy	2100	all	Instruction	Classroom Materials	General Education	
15849 General Fund Voc. and Applied Technology	2000/2100 3000/7700	schools schools non-schools	Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Vocational Education Vocational Education Vocational Education	
15852 Curriculum Improvement - Music Education	3000/7700	all	Instruction	Classroom Materials	General Education	
15853 Curriculum Improvement - Physical Education	3000	all	Instructional Support	Teacher Support	General Education	
15855 Curriculum Improvement - Guidance	2000	all	Instructional Support	Teacher Support	General Education	
15878 Foundation Program	2000 2000	non-schools schools	Instructional Support Instruction	Teacher Support Face-to-Face Teaching	General Education General Education	
15902 Voc. Ed. Basic Skills Integration Program FY94	2100 3000/7700	schools non-schools	Instruction Instructional Support	Face-to-Face Teaching Teacher Support	Vocational Education Vocational Education	
15903 Voc.-Ed. Guidance and Counseling FY94	all	all	Instructional Support	Pupil Support	Vocational Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
15904 Voc. Ed. Program Improvement FY94	2100 3000/7700 all	schools schools non-schools	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Vocational Education Vocational Education Vocational Education	
15905 Voc. Ed. Single Parent Program FY94	2100 3000	schools all	Instruction Instructional Support	Face-to-Face Teaching Program Support	Vocational Education Vocational Education	
15906 Voc. Ed. Sex Equity Program FY94	all	all	Instructional Support	Program Support	Vocational Education	
15910 Voc. Ed. Technology Prep. FY94	2100 3000 all	schools schools non-schools	Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Vocational Education Vocational Education Vocational Education	
15911 Voc. Ed. Cons. & Hmking.-Regular Ed. FY94	all	033	Instructional Support	Program Support	Vocational Education	
15912 Voc. Ed. Cons. & Hmking.-Depressed Areas FY94	3000 all	schools non-schools	Instruction Instructional Support	Classroom Materials Program Support	Vocational Education Vocational Education	
15914 Voc. Ed. Cons. & Hmking.-S/Leadership FY94	all	non-schools	Instructional Support	Program Support	Vocational Education	
15922 Impact Aid	2000/2100	all	Instruction	Face-to-Face Teaching	Other Program	
15936 Other Curriculum Improvements	all	all	Instructional Support	Teacher Support	General Education	
15950 Other School Programs	2100 all	schools non-schools	Instruction Instructional Support	Face-to-Face Teaching Teacher Support	General Education General Education	
15951 Instructional Support	2000 2100 2100 3000/7700 3000/7700	schools non-schools schools non-schools schools	Operations Instructional Support Instruction Instructional Support Instruction	Non-Instruct. Pupil Svcs Teacher Support Face-to-Face Teaching Teacher Support Classroom Materials	General Education General Education General Education General Education General Education	
15952 General Administration and School Support	2100 3000 3000 7700	schools schools non-schools schools	Instruction Instruction Operations Instructional Support	Face-to-Face Teaching Classroom Materials Facilities Pupil Support	General Education General Education General Education General Education	
16010 Business Office Payroll Clearing Account	all	all	Operations	Business Services	General Education	
16011 BHS JROTC Grant	3000	all	Instruction	Classroom Materials	General Education	
16012 State Education Improvement Partnership	all	all	Leadership	Prog.&Oper. Management	General Education	
16035 National Origin Desegregation FY96	all	all	Instructional Support	Program Support	Other Program	

Appendix B: DOE Program IDs Mapped to *InSite* Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for <i>InSite</i>		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
16105 School Level Donations	2000 2100 3000/7700	all all all	Operations Instruction Instruction	Non-Instruct. Pupil Svcs Face-to-Face Teaching Classroom Materials	General Education General Education General Education	
16106 District & State	all	all	Instructional Support	Teacher Support	General Education	
16111 Cash Allotment School Priority Fund	2000 2100 3000/7700	schools schools schools	Leadership Instruction Instruction	School Management Face-to-Face Teaching Classroom Materials	General Education General Education General Education	
	all	community schools	Other Commitments	Out-of-District Obligations	Adult Education	
16122 Early Provision for School Success	all 2100 all	non-schools schools non-schools	Instructional Support Instruction Instructional Support	Teacher Support Face-to-Face Teaching Program Support	General Education General Education General Education	
16131 EESA Title II OIS Formula Grant FY95	2000/2100 3000/7700 all	schools schools non-schools	Instruction Instructional Support Instructional Support	Face-to-Face Teaching Teacher Support Teacher Support	Chapter I/Title I Chapter I/Title I Chapter I/Title I	
16132 EESA Title II OIS Demo. & Exempt. Prog. FY95	all	all	Instructional Support	Program Support	Chapter I/Title I	
16133 EESA Math and Science Planning Admin. FY95	all	all	Instructional Support	Teacher Support	Chapter I/Title I	
16134 EESA Math and Science Planning Asst. FY95	all	all	Instructional Support	Teacher Support	Chapter I/Title I	
16158 JROTC	all	all	Instruction	Face-to-Face Teaching	General Education	
16165 EESA Title II OIS Formula Grant FY94	2100 3000/7700 all	schools schools non-schools	Instruction Instructional Support Instructional Support	Face-to-Face Teaching Face-to-Face Teaching Teacher Support Teacher Support	Chapter I/Title I Chapter I/Title I Chapter I/Title I Chapter I/Title I	
16173 Lahaialuna Boarding Dept. - General Fund	all	all	Instructional Support	Pupil Support	General Education	
16180 Title VI, School Projects FY96	2000/2100 3000/7700	all all	Instruction Instruction	Face-to-Face Teaching Classroom Materials	Chapter I/Title I Chapter I/Title I	
16181 Title VI, Private Schools FY96	all	all	Other Commitments	Out-of-District Obligations	Chapter I/Title I	
16202 Instruction for Pregnant Adolescents	2000 3000/7700	all all	Instruction Instruction	Face-to-Face Teaching Classroom Materials	General Education General Education	
16204 Home Hospital Instruction	2100	all	Instruction	Face-to-Face Teaching	General Education	
16221 Leeward	all	non-schools	Instructional Support	Teacher Support	General Education	
16222 Windward	all	non-schools	Instructional Support	Teacher Support	General Education	
16226 Environmental Education Opportunities	all	non-schools	Instructional Support	Teacher Support	General Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
16275 State/Local Comm. School Health Prog FY94	all	non-schools	Instructional Support	Pupil Support	Other Program	
16276 State/Local Comm. School Health Prog FY95	all	non-schools	Instructional Support	Pupil Support	Other Program	
16277 State/Local Comm. School Health Prog FY96	all	non-schools	Instructional Support	Pupil Support	Other Program	
16290 Instructional Resources Augmentation	2000	all	Instruction	Face-to-Face Teaching	General Education	
16300 Foreign Language Assistance FY96	all	non-schools	Instructional Support	Teacher Support	Bilingual/ESL	
16303 Foreign Language Assistance FY95	all	non-schools	Instructional Support	Teacher Support	Bilingual/ESL	
16308 Developing Environmental Stewards FY96	all	non-schools	Instructional Support	Teacher Support	General Education	
16319 History Day in Hawaii	all	all	Other Commitments	Out-of-District Obligations	General Education	
16350 Summer School-Special Fund	2000	schools	Leadership	School Management	Summer School	
	2100	schools	Instruction	Face-to-Face Teaching	Summer School	
	3000/7700	schools	Instruction	Classroom Materials	Summer School	
	all	non-schools	Other Commitments	Out-of-District Obligations	Summer School	
16355 Driver Education	all	all	Instructional Support	Pupil Support	General Education	
16359 Youth Traffic Program DUI FY95	all	all	Instructional Support	Pupil Support	Other Program	
16360 Youth Traffic Program DUI FY96	all	all	Instructional Support	Pupil Support	Other Program	
16365 Artists in the Schools	2100/3000	all	Instruction	Face-to-Face Teaching	General Education	
16366 Artmobile	3000	all	Instruction	Classroom Materials	General Education	
16401 JTPA Summer Project Training-DLIR FY95	all	all	Instruction	Face-to-Face Teaching	Vocational Education	
16402 JTPA Performance Based Training FY93	all	all	Instruction	Classroom Materials	Vocational Education	
16404 JTPA Summer Workstudy (SYETP) FY95	all	all	Instruction	Face-to-Face Teaching	Vocational Education	
16405 Nanaikapono Community/School Museum	all	all	Instructional Support	Pupil Support	General Education	
16406 JTPA Sum. Workstudy (SYETP) Maui FY96	2100	schools	Instruction	Face-to-Face Teaching	Vocational Education	
	all	non-schools	Instructional Support	Program Support	Vocational Education	
16407 JTPA Hawaii Island Projects-Summer FY96	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
16411 JTPA Work HI Job Training P/Base-FY89	all	all	Instruction	Classroom Materials	Vocational Education	
16422 JTPA Cooperative Education FY95	all	all	Instructional Support	Program Support	Vocational Education	
16423 JTPA Cooperative Education Olomana FY95	2000/2100	all	Instruction	Face-to-Face Teaching	Vocational Education	
16428 JTPA Performance Based Training FY95	2100	all	Instruction	Face-to-Face Teaching	Vocational Education	
16453 JTPA Title III Basic Skills Training Program	all	all	Other Commitments	Out-of-District Obligations	Adult Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
16465 NEA Artist in Residency Project 1996	2100 3000/7700 all	schools schools non-schools	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Other Program Other Program Other Program	
16500 Bilingual Education Project Keiki FY96	2100	all	Instruction	Face-to-Face Teaching	Bilingual/ESL	
16504 Bilingual Education Project Keiki FY95	all	all	Operations	Business Services	Bilingual/ESL	
16515 Bilingual Education Project Access FY95	all	all	Instructional Support	Program Support	Bilingual/ESL	
16520 Bilingual Education Project Beams FY95	all	non-schools	Instructional Support	Program Support	Bilingual/ESL	
16521 Bilingual Education Project Beams FY96	2100 all	schools non-schools	Instruction Instructional Support	Face-to-Face Teaching Program Support	Bilingual/ESL Bilingual/ESL	
16546 Venture Towards Excellence-Alu Like FY95	3000	all	Instruction	Classroom Materials	Vocational Education	
16549 Waiahua High-Career Exposure for Hawa. Students	2100	all	Instructional Support	Pupil Support	General Education	
16582 Immigrant Youth Program (POS)	all	all	Other Commitments	Out-of-District Obligations	Bilingual/ESL	
16598 West Hawaii Exploratory Academy NSF FY96	2000/2100 3000/7700	all all	Instruction Instruction	Face-to-Face Teaching Classroom Materials	Other Program Other Program	
16600 Aquaculture Education	3000/7700	all	Instruction	Classroom Materials	General Education	
16601 Payroll Clearance-CIP	all	all	Operations	Business Services	General Education	
16622 Bilingual Ed. Project Anuenu Gr9-10 FY95	all	all	Instruction	Face-to-Face Teaching	Bilingual/ESL	
16623 Bilingual Ed. Project Anuenu Gr9-10 FY96	all	all	Instructional Support	Program Support	Bilingual/ESL	
16630 ESEA Chapter 2 FY95	2100 3000/7700 all	schools schools non-schools	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Chapter I/Title I Chapter I/Title I Chapter I/Title I	
16641 ESEA Chapter 2 FY94	2100 all	schools non-schools	Instruction Instructional Support	Face-to-Face Teaching Program Support	Chapter I/Title I Chapter I/Title I	
16665 Emergency Immigrant-Administration FY95	2100 3000 all	schools schools non-schools	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Bilingual/ESL Bilingual/ESL Bilingual/ESL	
16667 Emergency Immigrant-Administration FY96	all	all	Instructional Support	Program Support	Bilingual/ESL	
16668 Emergency Immigrant-School Level FY96	2100 3000/7700 all	schools schools non-schools	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Bilingual/ESL Bilingual/ESL Bilingual/ESL	
16700 Middle School Project	all	all	Instruction	Face-to-Face Teaching	General Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
16703 Telecommunications Services	all	all	Instruction	Classroom Materials	General Education	
16704 After School Instruction Program	2000/2100 3000/7700	schools schools community schools non-schools	Instruction Instruction Instruction Other Commitments	Face-to-Face Teaching Classroom Materials Out-of-District Obligations	General Education General Education General Education Adult Education	
16705 Summer Instruction	all	non-schools	Instructional Support	Teacher Support	General Education	
16706 Special Needs Schools	2100	all	Instructional Support	Pupil Support	Summer School	
16708 Starlab Project	2000/2100 3000/7700	schools schools schools schools non-schools non-schools	Instruction Instruction Operations Operations Instructional Support Instructional Support	Face-to-Face Teaching Classroom Materials Non-Instruct. Pupil Svcs Business Services Teacher Support Teacher Support	General Education General Education General Education General Education General Education General Education	
16721 150th Year Anniversary Public Schools	all	all	Instructional Support	Teacher Support	General Education	
16731 Educational Cable Channel	all	all	Instructional Support	Teacher Support	General Education	
16732 Hawaiian Immersion Program	2000/2100 3000/7700	schools schools non-schools	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	General Education General Education General Education	
16733 Space Related Activities	all	all	Instruction	Classroom Materials	General Education	
16734 Vocational Industrial Clubs of America	all	all	Instructional Support	Pupil Support	General Education	
16735 Jr. Industrial Clubs of America	all	all	Instructional Support	Pupil Support	General Education	
16736 Health Education Counselors	all	non-schools schools	Instructional Support Instruction	Program Support Face-to-Face Teaching	General Education General Education	
16742 Educational Innovations - Waialae Elementary	2100	all	Instruction	Face-to-Face Teaching	General Education	
16743 Educational Innovations - Momi/lanani at Risk	all	all	Instructional Support	Pupil Support	General Education	
16744 Health Career Academy	2000/2100 3000/7700	106 106 50	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	General Education General Education General Education	
16756 Incentive Grants	2000/2100 2100 3000/7700	schools 23 schools non-schools except 023	Instruction Leadership Instruction Instructional Support	Face-to-Face Teaching Prog. & Oper. Management Classroom Materials Program Support	General Education General Education General Education General Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
16757 Project Health Start	all	all	Instructional Support	Pupil Support	General Education	
16763 Consortium for Teaching Asia/Pacific	all	all	Instructional Support	Teacher Support	General Education	
16765 Educational Innovations - Team Teaching	2000	all	Instruction	Face-to-Face Teaching	General Education	
16770 Learning Centers	2000/2100	schools	Instruction	Face-to-Face Teaching	General Education	
	3000/7700	schools	Instruction	Classroom Materials	General Education	
	all	non-schools	Instructional Support	Teacher Support	General Education	
16771 Core Learning	2000	schools	Instruction	Face-to-Face Teaching	General Education	
	all	non-schools	Instructional Support	Teacher Support	General Education	
16772 Teleschool	all	002, 004	Leadership	Prog.&Oper. Management	General Education	
	all	all except 002, 004	Instruction	Classroom Materials	General Education	
16773 Year Round Schooling	2000	all	Leadership	School Management	General Education	
16774 Lions Quest	all	all	Instructional Support	Teacher Support	General Education	
16775 OHA - West Hawaii Consortium	2100	all	Instruction	Face-to-Face Teaching	General Education	
16776 OHA - Tutorial Funds FY96	2100	all	Instruction	Face-to-Face Teaching	General Education	
	3000	all	Instruction	Classroom Materials	General Education	
16777 OHA - Accelerated Schools Project	all	all	Operations	Facilities	General Education	
16780 Curriculum Restructuring - Kawanakoa Inter.	2000	all	Instruction	Face-to-Face Teaching	General Education	
16781 Newcomer Program (POS)	all	all	Other Commitments	Out-of-District Obligations	Bilingual/ESL	
16791 Challenger Center	2000/2100	all	Instruction	Face-to-Face Teaching	General Education	
	3000/7700	all	Instruction	Classroom Materials	General Education	
16792 Castle High School Gold Core	2000	all	Instruction	Face-to-Face Teaching	General Education	
16802 Educational Innovations - Schools Within Schools	2100	all	Instruction	Face-to-Face Teaching	General Education	
16803 Project Seed - Maui District Office-MEDB	2000/2100	all	Instruction	Face-to-Face Teaching	General Education	
	3000	all	Instruction	Classroom Materials	General Education	
16807 Hawaiian Studies	2100	schools	Instruction	Face-to-Face Teaching	General Education	
	3000	630	Instructional Support	Pupil Support	General Education	
	3000/7700	schools	Instruction	Classroom Materials	General Education	
	all	non-schools	Instructional Support	Teacher Support	General Education	
16808 Elementary Language Arts	3000	all	Instruction	Classroom Materials	General Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
16811 Hawaiian Studies	all	all	Instructional Support	Teacher Support	General Education	
16812 Creating a Standards Based Curriculum	all	all	Instructional Support	Teacher Support	General Education	
16815 Nat. Council of Teacher Organ. Project of Math	all	all	Instructional Support	Teacher Support	General Education	
16816 Student Activity Coordinators	all	all	Instructional Support	Pupil Support	General Education	
16817 Basic Skills Instruction	2000/2100	all	Instruction	Face-to-Face Teaching	General Education	
16819 Instructional and Support Services - VPs	2000	all	Leadership	School Management	General Education	
16820 Computer Education	all	all	Instruction	Classroom Materials	General Education	
16826 Intensive Basic Skills	2000/2100	schools	Instruction	Face-to-Face Teaching	General Education	
	3000/7700	schools	Instruction	Classroom Materials	General Education	
	all	non-schools	Instructional Support	Teacher Support	General Education	
16828 Intensive Basic Skills - HCCC	all	004 only	Leadership	Prog.&Oper. Management	General Education	
	all	all except 004	Instructional Support	Pupil Support	General Education	
16830 Asian/European/Pacific Lang. - Secondary	2100	schools	Instruction	Face-to-Face Teaching	General Education	
	3000/7700	schools	Instruction	Classroom Materials	General Education	
	all	non-schools	Instructional Support	Teacher Support	General Education	
16832 McInemy Foundation Excursion Fund	all	all	Instruction	Classroom Materials	General Education	
16833 Asian/European/Pacific Lang. - Elementary	2000/2100	all	Instruction	Face-to-Face Teaching	General Education	
	3000/7700	all	Instruction	Classroom Materials	General Education	
	all	non-schools	Instructional Support	Teacher Support	General Education	
16834 Philosophy in the Schools	3000	all	Instruction	Face-to-Face Teaching	General Education	
16850 Keakealani	all	all	Instructional Support	Pupil Support	General Education	
16854 Hawaiian Studies Program - Ahi Like	all	all	Instructional Support	Teacher Support	General Education	
16855 Future Teacher Workshop Multi-culture Ed. Opps.	all	all	Instructional Support	Teacher Support	General Education	
16871 Gifted and Talented	2000/2100	schools	Instruction	Face-to-Face Teaching	General Education	
	3000/7700	schools	Instruction	Classroom Materials	General Education	
	all	non-schools	Instructional Support	Teacher Support	General Education	
16874 Strengthening Pacific Area Concentration in Ed.	2100	schools	Instruction	Face-to-Face Teaching	General Education	
	3000/7700	schools	Instruction	Classroom Materials	General Education	
	all	non-schools	Instructional Support	Teacher Support	General Education	
16882 SPEBE	all	all	Instruction	Face-to-Face Teaching	General Education	
16884 Marine Education	all	all	Instructional Support	Teacher Support	General Education	
	all	all	Instructional Support	Teacher Support	Summer School	
	all	all	Instructional Support	Teacher Support	General Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
16887 English for Second Language Learners	2000/2100 3000/7700 all	schools schools non-schools	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Teacher Support	Bilingual/ESL Bilingual/ESL Bilingual/ESL	
16893 Student Leadership Conference	all	all	Instructional Support	Pupil Support	General Education	
16898 Office of Hawaiian Affairs Grants	2100 3000/7700	all all	Instruction Instruction	Face-to-Face Teaching Classroom Materials	General Education General Education	
16899 Family Literacy Program	2100 3000	all all	Operations Instruction	Business Services Classroom Materials	General Education General Education	
16901 Protocol Fund - School Priority Fund	all	all	Instruction	Classroom Materials	General Education	
16902 Environmental Education	2100 3000/7700 all	schools schools non-schools	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Teacher Support	General Education General Education General Education	
16903 Lahainaluna Boarding Dept.-Special Fund	2100	all	Instructional Support	Pupil Support	General Education	
16904 Summer School	2100 3000 all	schools schools non-schools	Instruction Instruction Other Commitments	Face-to-Face Teaching Classroom Materials Out-of-District Obligations	Summer School Summer School Summer School	
16905 Assessment Account Lahainaluna Boarding Dept.	3000	all	Operations	Business Services	General Education	
16936 Instructional and Support Services	2000/2100 3000	all all	Instruction Instructional Support	Face-to-Face Teaching Teacher Support	General Education General Education	
16980 Bilingual Ed. Project I Mua	all	all	Instructional Support	Program Support	Bilingual/ESL	
16981 Bilingual Ed. Project I Mua	3000 all	all non-schools	Instruction Instructional Support	Classroom Materials Program Support	Bilingual/ESL Bilingual/ESL	
16997 Holding Account Categorical Programs	2100 3000	all all	Instruction Instruction	Face-to-Face Teaching Classroom Materials	General Education General Education	
17025 Pre-school Incentive Grants FY91	2100 3000/7700 all	schools schools non-schools	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Special Education Special Education Special Education	
17027 Pre-school Incentive Grants FY93	all	all	Instructional Support	Program Support	Special Education	
17028 Pre-school Incentive Grants FY94	2100 all	schools non-schools	Instruction Instructional Support	Face-to-Face Teaching Program Support	Special Education Special Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
17029 Pre-school Incentive Grants FY95	2000/2100 3000/7700 all	schools schools non-schools	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Special Education Special Education Special Education	
17131 Special Education in Regular Schools	2000/2100 3000/7700 all	schools schools non-schools	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Special Education Special Education Special Education	
17155 Individualized Education Program Plan	all	all	Instruction	Face-to-Face Teaching	Special Education	
17170 Contracted Special Education Services	2100 3000/7700 all	schools schools non-schools	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Special Education Special Education Special Education	
17174 Behavioral Resources Management	all	all	Instructional Support	Teacher Support	Special Education	
17201 Statewide Center for Students w/ Hear. Vis. Imp.	2000 2100 3000/7700 all	470 470 470 non-schools	Instruction Instructional Support Instructional Support	Face-to-Face Teaching Program Support Classroom Materials Program Support	Special Education Special Education Special Education Special Education	
17207 Pohukaina School	2000 2000/2100 3000/7700	126,131,143 495 495	Instruction Instruction Instruction	Face-to-Face Teaching Face-to-Face Teaching Classroom Materials	Special Education Special Education Special Education	
17210 Jefferson Orthopedic Unit	2000/2100 2100 3000 3000/7700	144 111 111 144	Instruction Instruction Operations Instruction	Face-to-Face Teaching Face-to-Face Teaching Facilities Classroom Materials	Special Education Special Education Special Education Special Education	
17229 Voc. Rehab. - Work Study Contract w/ DOH	2000/2100 3000/7000 all	schools schools non-schools	Instructional Support Instruction Instructional Support	Teacher Support Classroom Materials Program Support	Special Education Special Education Special Education	
17351 Special Ed. Summer School-General Fund	2000/2100 3000/7700 all	schools schools non-schools	Instruction Instruction Other Commitments	Face-to-Face Teaching Classroom Materials Out-of-District Obligations	Summer School Summer School Summer School	
17459 Trans. Svcs. for Youth w/ Disabilities FY96	2100 3000/7700 all	schools schools non-schools	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Special Education Special Education Special Education	
17461 Trans. Svcs. for Youth w/ Disabilities FY94	all	all	Instructional Support	Program Support	Special Education	
17462 Trans. Svcs. for Youth w/ Disabilities FY95	2100 all	schools non-schools	Instruction Instructional Support	Face-to-Face Teaching Program Support	Special Education Special Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
17532 Hawaii Deaf Blind Program FY96	all	all	Instructional Support	Program Support	Special Education	
17534 Hawaii Deaf Blind Program FY94	all	all	Instructional Support	Program Support	Special Education	
17535 Hawaii Deaf Blind Program FY95	all	all	Instructional Support	Program Support	Special Education	
17623 Native Hawaiian Special Ed. Project FY94	all	all	Instructional Support	Program Support	Special Education	
17624 Native Hawaiian Special Ed. Project FY95	2000/2100 3000 7700 all	schools schools schools non-schools	Instruction Instruction Instructional Support Instructional Support	Face-to-Face Teaching Classroom Materials Pupil Support Program Support	Special Education Special Education Special Education Special Education	
17625 Native Hawaiian Special Ed. Project FY96	2000/2100 all	schools non-schools	Instruction Instructional Support	Face-to-Face Teaching Program Support	Special Education Special Education	
17711 Transition Services	2000 all	schools non-schools	Instruction Instructional Support	Face-to-Face Teaching Program Support	Special Education Special Education	
17712 Special Olympics	all	all	Other Commitments	Out-of-District Obligations	Special Education	
17724 Occupational Skills Learning Center	2000 all	schools non-schools	Instruction Instructional Support	Face-to-Face Teaching Teacher Support	Special Education Special Education	
17746 Attorney and Legal Fees	all	all	Leadership	District Management	General Education	
17791 Schools for Handicapped, Chpt. I - Proj. I FY94	2100 3000/7700 all	schools schools non-schools	Instruction Instruction Instructional Support	Face-to-Face Teaching Classroom Materials Program Support	Special Education Special Education Special Education	
17810 HI Comm. Foundation-Robert Ernens Black Fund	all	all	Instructional Support	Teacher Support	General Education	
17811 Harold K.L. Castle Foundation - Hauula	2100	all	Instruction	Face-to-Face Teaching	General Education	
17814 EPA Demonstration States Grant UW-SP	all	all	Instructional Support	Program Support	General Education	
17817 Kealakehe Language Dev. Immigrant Program	all	all	Instructional Support	Program Support	General Education	
17818 Project TEPS-Physics FY93	3000/7700	all	Operations	Facilities	General Education	
17819 Enrichment-BHP Hawaii Foundation	3000/7700	all	Instruction	Classroom Materials	General Education	
17820 Weinberg Fund for Family Literacy	2100	all	Instruction	Classroom Materials	General Education	
17828 Rural Development Grant-Waianae High	all	all	Instructional Support	Face-to-Face Teaching	General Education	
17832 Halau/Makahiki-Castle Foundation	all	all	Instructional Support	Pupil Support	General Education	
17853 Arts in Ed.-Basic Creative Arts Project	2000	all	Instructional Support	Pupil Support	General Education	
17886 School Visions and Dreams Project-PREL	all	all	Instruction	Classroom Materials	General Education	
			Instructional Support	Program Support	General Education	

Appendix B: DOE Program IDs Mapped to In-Site Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for In-Site		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
17887 Castle Foundation-Gifted & Talented Program	3000	all	Instruction	Classroom Materials	General Education	
17890 System Int. Eff.-School Intervention Program	all	all	Instructional Support	Program Support	General Education	
17891 System Int. Eff.-Specialized Services	all	all	Instructional Support	Program Support	General Education	
17892 System Int. Eff.-Teacher Training Comp.	all	all	Instructional Support	Teacher Support	General Education	
17893 System Int. Eff.-Contractual & Train. Services	all	all	Instructional Support	Program Support	General Education	
17901 Impact Aid Special Education	2000/2100	all	Instruction	Face-to-Face Teaching	Special Education	
17909 Schools for Handcp., Chpt. I-Project I FY95	2100	schools	Instruction	Face-to-Face Teaching	Special Education	
	3000/7700	schools	Instruction	Classroom Materials	Special Education	
	all	non-schools	Instructional Support	Program Support	Special Education	
17929 Spec. Ed. Handicap, Title VIB Project I	2000/2100	schools	Instruction	Face-to-Face Teaching	Special Education	
	3000/7700	schools	Instruction	Classroom Materials	Special Education	
	all	non-schools	Instructional Support	Program Support	Special Education	
17930 Spec. Ed. Handicap, Title VIB Project II	2100/3000	schools	Instruction	Face-to-Face Teaching	Special Education	
	all	non-schools	Instructional Support	Program Support	Special Education	
17931 Spec. Ed. Handicap, Title VIB Project III	all	non-schools	Instructional Support	Program Support	Special Education	
17932 Spec. Ed. Handicap, Title VIB Project IV	all	non-schools	Instructional Support	Program Support	Special Education	
17933 Spec. Ed. Handicap, Title VIB Project V	all	non-schools	Instructional Support	Program Support	Special Education	
17935 Spec. Ed. Handicap, Title VIB Project VII	all	non-schools	Instructional Support	Program Support	Special Education	
17936 Spec. Ed. Handicap, Title VIB Project VIII	all	non-schools	Instructional Support	Program Support	Special Education	
17937 Spec. Ed. Handicap, Title VIB Project IX	all	non-schools	Instructional Support	Program Support	Special Education	
17939 Spec. Ed. Handicap, Title VIB Indirect Cost	all	non-schools	Instructional Support	Program Support	Special Education	
17960 Bilingual Ed.: Proj. Keiki FY96-Nahienaena	2000/2100	all	Instructional Support	Program Support	Special Education	
	3000	all	Instruction	Face-to-Face Teaching	Bilingual/ESL	
			Instruction	Classroom Materials	Bilingual/ESL	
17961 Bilingual Ed.:Kula Niihau O Kekaha FY96	2000/2100	all	Instruction	Face-to-Face Teaching	Bilingual/ESL	
	3000/7700	all	Instruction	Classroom Materials	Bilingual/ESL	
18205 Hale Ho'omalu	2000/2100	all	Instruction	Face-to-Face Teaching	General Education	
	3000	all	Instruction	Classroom Materials	General Education	
18206 Olomana School	2000/2100	all	Instruction	Face-to-Face Teaching	General Education	
	3000/7700	all	Instruction	Classroom Materials	General Education	
18291 Comprehensive School Alienation Program	2000/2100	schools	Instruction	Face-to-Face Teaching	General Education	
	3000/7700	schools	Instruction	Classroom Materials	General Education	
	all	non-schools	Instructional Support	Program Support	General Education	

Appendix B: DOE Program IDs Mapped to In-Site Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for In-Site		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
18393 Youth Gang Response System DHS	all	all	Instructional Support	Pupil Support	General Education	
18400 Computer Maintenance Account	all	all	Operations	Business Services	General Education	
18474 Drug Free School and Community FY96	all	all	Instructional Support	Pupil Support	Other Program	
18475 Drug Free School and Community FY94	all	all	Instructional Support	Pupil Support	Other Program	
18476 Drug Free School and Community FY95	all	all	Instructional Support	Pupil Support	Other Program	
18571 State Program Improvement Grants FY95	2100	schools	Instruction	Face-to-Face Teaching	Other Program	
	3000	schools	Instruction	Classroom Materials	Other Program	
	all	non-schools	Instructional Support	Program Support	Other Program	
18581 Maui Hui Malama (POS)	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
18583 Language Arts Multicultural Program (POS)	all	all	Other Commitments	Out-of-District Obligations	General Education	
18587 Comprehensive Drop-Out Prevention (POS)	all	all	Other Commitments	Out-of-District Obligations	General Education	
18588 State Program Improvement Grants Cpt. I FY94	2100	schools	Instruction	Face-to-Face Teaching	Summer School	
	3000	schools	Instruction	Classroom Materials	Summer School	
	all	non-schools	Instructional Support	Program Support	Other Program	
18605 Even Start FY96	all	community	Other Commitments	Out-of-District Obligations	Adult Education	
	all	schools	Instructional Support	Pupil Support	Other Program	
18608 Even Start FY94	all	all	Instructional Support	Pupil Support	Other Program	
18609 Even Start FY95	all	non-schools	Instructional Support	Pupil Support	Other Program	
	all	community	Other Commitments	Out-of-District Obligations	Adult Education	
	all	schools	Instructional Support	Pupil Support	Other Program	
18727 In-School Suspension	all	all	Instructional Support	Pupil Support	Other Program	
18728 Comprehensive Positive Peer Prevention (GIA)	2100	all	Instruction	Face-to-Face Teaching	General Education	
	3000/7700	all	Instruction	Classroom Materials	General Education	
18783 Drug Prevention Intervention (GIA)	2100	all	Other Commitments	Out-of-District Obligations	General Education	
18832 Honolulu/Leeward Alternative Learning Center	2000	all	Instruction	Face-to-Face Teaching	General Education	
	3000/7700	all	Instruction	Classroom Materials	General Education	
18858 Molokai Alternative Center	2000/2100	all	Instruction	Face-to-Face Teaching	General Education	
	3000	all	Instruction	Classroom Materials	General Education	
18859 Maui Alternative Center	2000	all	Instruction	Face-to-Face Teaching	General Education	
	2100	all	Instructional Support	Teacher Support	General Education	
	3000/7700	all	Instruction	Classroom Materials	General Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
18860 Kawai Alternative Center	2000	all	Instruction	Face-to-Face Teaching	General Education	
18861 Kona Ho'oponopono	2000/2100 3000	all	Instruction	Face-to-Face Teaching Classroom Materials	General Education General Education	
18862 Hilo Hukilike	2000/2100 3000/7700	all	Instruction	Face-to-Face Teaching Classroom Materials	General Education General Education	
18863 Storefront School	2000/2100 3000/7700	all	Instruction	Face-to-Face Teaching Classroom Materials	General Education General Education	
18864 System of Care Program (DOH)	all	all	Instructional Support	Pupil Support	General Education	
18869 Olomana Youth Center	2000/2100 3000/7700	all	Instruction	Face-to-Face Teaching Classroom Materials	General Education General Education	
18873 Hale O'ulu (POS)	all	all	Other Commitments	Out-of-District Obligations	General Education	
18890 Hawaii Alternative Program	2000	all	Instruction	Face-to-Face Teaching	General Education	
18891 Hilo High Alternative Center	2000	all	Instruction	Face-to-Face Teaching	General Education	
18892 Career Opportunities Program	3000	all	Instruction	Face-to-Face Teaching	General Education	
18902 ESEA Chapter I, Project I	2000/2100 3000/7700	schools	Instruction	Face-to-Face Teaching	Chapter I/Title I	
	all	schools	Instruction	Classroom Materials	Chapter I/Title I	
	all	non-schools	Instructional Support	Program Support	Chapter I/Title I	
18903 ESEA Chapter I, Project II	2000/2100 3000/7700	schools	Instruction	Face-to-Face Teaching	Chapter I/Title I	
	all	schools	Instruction	Classroom Materials	Chapter I/Title I	
	all	non-schools	Instructional Support	Program Support	Chapter I/Title I	
18904 ESEA Chapter I, Project III	2000/2100 3000/7700	schools	Instruction	Face-to-Face Teaching	Chapter I/Title I	
	all	schools	Instruction	Classroom Materials	Chapter I/Title I	
	all	non-schools	Instructional Support	Program Support	Chapter I/Title I	
18905 ESEA Chapter I, Indirect Cost Assessment	all	all	Operations	Business Services	Chapter I/Title I	
18914 Negl. & Delq.-Hale Hoomalu FY95	2100	all	Instruction	Face-to-Face Teaching	Chapter I/Title I	
18923 ESEA Reading Recovery Project	2000/2100 3000	all	Instruction	Face-to-Face Teaching Classroom Materials	Chapter I/Title I Chapter I/Title I	
18924 ESEA Chapter I, Project IV	2000/2100 3000/7700	all	Instruction	Face-to-Face Teaching Classroom Materials	Chapter I/Title I Chapter I/Title I	
18929 DOE Indirect Cost Recovery Account	all	all	Operations	Business Services	Other Program	
18960 Negl. & Delq.-Olomana - Regular FY96	2000/2100	all	Instruction	Face-to-Face Teaching	Chapter I/Title I	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
18963 Negl. & Delq.-Dept. of Public Safety FY96	3000	all	Instructional Support	Pupil Support	Chapter I/Title I	
21500 Olelo Ed. Program for Access TV	all	all	Instructional Support	Pupil Support	General Education	
21600 Kids Science Program	all	all	Instruction	Classroom Materials	General Education	
23001 Workers' Compensation	all	all	Other Commitments	Out-of-District Obligations	General Education	
23021 Pupil Records Module	all	all	Operations	Business Services	General Education	
23040 Statewide Testing	3000	schools	Instruction	Classroom Materials	General Education	
23105 School Administration	all	non-schools	Leadership	Prog.&Oper. Management	General Education	
	all	schools	Leadership	School Management	General Education	
	all	023	Leadership	Prog.&Oper. Management	General Education	
23105 School Administration	all	community	Other Commitments	Out-of-District Obligations	Adult Education	
	all	schools				
23108 Recall Duty Premium	all	complex/districts	Instructional Support	Teacher Support	General Education	
	all	all	Instructional Support	Pupil Support	General Education	
23158 Armored Car Services	all	all	Operations	Business Services	General Education	
23159 JPO Insurance	all	all	Operations	Non-Instruct. Pupil Svcs	General Education	
24317 School Libraries	all	all	Instructional Support	Pupil Support	General Education	
24319 Audiovisual Centers	all	all	Instructional Support	Pupil Support	General Education	
25015 Institute and Workshops -Certificated	all	all	Instructional Support	Teacher Support	General Education	
25020 Teacher Evaluation	all	all	Instructional Support	Teacher Support	General Education	
25023 Instructional Development General Direction	all	all	Leadership	Prog.&Oper. Management	General Education	
25024 Instructional Development General Education	all	all	Instructional Support	Program Support	General Education	
25030 Admin. Occupational Development	all	all	Instructional Support	Program Support	General Education	
25031 Agricultural Education	all	all	Instructional Support	Teacher Support	General Education	
25032 Business Education	all	all	Instructional Support	Teacher Support	General Education	
25033 Home Economics	all	all	Instructional Support	Teacher Support	General Education	
25034 Industrial Arts	all	all	Instructional Support	Teacher Support	General Education	
25037 Special Education	all	all	Instructional Support	Teacher Support	General Education	
25041 Student Personnel Services	all	all	Instructional Support	Program Support	Special Education	
25044 School Library Materials Processing Center	all	all	Instructional Support	Pupil Support	General Education	
	all	all	Instructional Support	Pupil Support	General Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
25045 Special Instructional Programs and Services	all	all	Leadership	Prog.&Oper. Management	General Education	
25047 Audio-Visual Services	all	all	Instructional Support	Pupil Support	General Education	
25048 School Library Services	all	all	Instructional Support	Pupil Support	General Education	
25115 Sabbatical Leave Certificated	all	all	Instructional Support	Teacher Support	General Education	
25195 Star School Program-PREL FY95	all	all	Instructional Support	Pupil Support	Other Program	
25197 HL Educational Dissemination Diffusion System	all	all	Leadership	Prog.&Oper. Management	General Education	
25224 Protocol Fund - Instructional Development	all	all	Leadership	Prog.&Oper. Management	General Education	
25285 Instructional Television	all	all	Instructional Support	Pupil Support	General Education	
25293 Special Certification	all	all	Instructional Support	Teacher Support	General Education	
25321 Technical Assistance Center	all	all	Instructional Support	Teacher Support	General Education	
25331 Teacher Standards Advisory Board	all	all	Instructional Support	Teacher Support	General Education	
25332 Preservice Teacher Prep. Accreditation & Testing	all	all	Instructional Support	Teacher Support	General Education	
25441 Nutrition Ed. & Training Program Admin. FY96	all	all	Instructional Support	Teacher Support	General Education	
25444 Nutrition Ed. & Training Program Admin. FY95	all	all	Instructional Support	Teacher Support	General Education	
25461 Training Teachers for the Disabled FY94	all	all	Instructional Support	Program Support	Other Program	
25462 Training Teachers for the Disabled FY95	all	all	Instructional Support	Program Support	Other Program	
25463 Training Teachers for the Disabled FY96	all	all	Instructional Support	Teacher Support	Special Education	
25480 Ed. for Homeless Children and Youth FY96	all	all	Instructional Support	Teacher Support	Special Education	
25496 Ed. for Homeless Children and Youth FY94	all	all	Instructional Support	Teacher Support	Special Education	
25498 Ed. for Homeless Children and Youth FY95	all	all	Instructional Support	Program Support	Other Program	
25653 Curriculum Improvement -Science	all	all	Instructional Support	Program Support	Other Program	
25654 Curriculum Improvement - Music	all	all	Instructional Support	Program Support	Other Program	
25749 Cooperative/Host Teacher Training	all	all	Instructional Support	Teacher Support	General Education	
25750 Teacher Education -Kauai District	all	all	Instructional Support	Teacher Support	General Education	
25754 Information Technology Support Centers	all	all	Operations	Business Services	General Education	
25788 Mastery in Learning	all	all	Instructional Support	Teacher Support	General Education	
25872 Foundation Program Assess. and Improv. System	all	all	Instructional Support	Program Support	General Education	
25893 General Education - Social Studies Improvement	all	all	Instructional Support	Teacher Support	General Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
25901 ESEA Title VII, Project Math & Sci. Plus M+	all	all	Instructional Support	Program Support	Chapter I/Title I	
25902 ESEA Title VII, Project Math & Sci. Plus M+	all	all	Instructional Support	Program Support	Chapter I/Title I	
25912 Multimedia Services	all	all	Instructional Support	Pupil Support	General Education	
25918 Title VII SEA Coord. of Technology Asst. FY96	all	all	Instructional Support	Program Support	Chapter I/Title I	
25946 Special Education for the Disabled Admin.	all	all	Instructional Support	Program Support	Special Education	
26120 Counseling	all	all	Instructional Support	Pupil Support	General Education	
26877 Comprehensive Elementary Counseling Project	all	all	Instructional Support	Pupil Support	General Education	
27000 Athletics (Transportation Interschool)	all	all	Instructional Support	Pupil Support	General Education	
27032 Distributive Educational Club of America	all	all	Instructional Support	Pupil Support	General Education	
27036 State/District School Council	all	all	Instructional Support	Pupil Support	General Education	
27042 Student Conference	all	all	Instructional Support	Pupil Support	General Education	
27100 Athletics - Coaches Salary	all	all except comm. schools	Instructional Support	Pupil Support	General Education	
	all	community schools	Other Commitments	Out-of-District Obligations	Adult Education	
27200 Athletics - Trust	all	all	Instructional Support	Pupil Support	General Education	
27358 Athletic Directors	all	all	Instructional Support	Pupil Support	General Education	
27362 Intramurals	all	all	Instructional Support	Pupil Support	General Education	
27400 Athletics - Supplies and Equipment	all	all	Instructional Support	Pupil Support	General Education	
27445 Sister State Student Exchange	all	all	Instructional Support	Pupil Support	General Education	
27480 Athletic Trainers	all	all	Instructional Support	Pupil Support	General Education	
27487 R.C. Byrd Scholarship FY96	all	all	Instructional Support	Pupil Support	Other Program	
27535 Science and Engineering Fair	all	all	Instructional Support	Pupil Support	General Education	
27585 Pacific & Asian Affairs Council (POS)	all	all	Instructional Support	Pupil Support	General Education	
27713 Transportation for Bands	all	all	Other Commitments	Out-of-District Obligations	General Education	
27750 Medics for Athletic Events	all	all	Instructional Support	Pupil Support	General Education	
27751 School Mediation	all	all	Instructional Support	Pupil Support	General Education	
27752 Conflict Management	all	all	Instructional Support	Pupil Support	General Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
27856 Student Activity Coordination Services	all	all	Instructional Support	Pupil Support	General Education	
27857 Industrial Arts Fair	all	all	Instructional Support	Pupil Support	General Education	
27867 Molokai/Lanai Student Activities	all	all	Instructional Support	Pupil Support	General Education	
27868 Art Exhibit	all	all	Instructional Support	Pupil Support	General Education	
27875 Maui Intermediate School Leadership Conference	all	all	Instructional Support	Pupil Support	General Education	
27876 Future Homemakers of America	all	all	Instructional Support	Pupil Support	General Education	
27886 Student Awards	all	all	Instructional Support	Pupil Support	General Education	
27889 Future Farmers of America	all	all	Instructional Support	Pupil Support	General Education	
27900 Athletic Transportation - Spec. Allotment for Maui	all	all	Instructional Support	Pupil Support	General Education	
28050 District Diagnostic Services	all	all	Instructional Support	Program Support	General Education	
28671 Contracted Diagnostic Services	all	005	Leadership	District Management	General Education	
28701 Summer Recall Services	all	all except 005	Instructional Support	Program Support	General Education	
28715 Maui Pregnant Teen Center	2000	all	Instructional Support	Pupil Support	Special Education	
	2100	all	Instruction	Face-to-Face Teaching	General Education	
	3000/7700	all	Leadership	School Management	General Education	
	2000/2100	all	Instruction	Classroom Materials	General Education	
31400 Kamehameha Sch./Bishop Est.-Preschool Project	2000/2100	all	Instruction	Face-to-Face Teaching	General Education	
33001 Duplicating Services	all	all	Operations	Business Services	General Education	
33003 Adult Education Advisory Council	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
33004 Planning and Evaluation	all	all	Leadership	Prog.&Oper. Management	General Education	
33005 Board of Education	all	all	Leadership	District Management	General Education	
33006 Budget	all	all	Operations	Business Services	General Education	
33007 Office of the Superintendent	all	all	Leadership	District Management	General Education	
33008 Collective Bargaining Administration	all	all	Operations	Business Services	General Education	
33009 Business Services - General Direction	all	all	Leadership	Prog.&Oper. Management	General Education	
33010 Administrative Services Branch	all	all	Operations	Business Services	General Education	
33011 Facilities and Support Services	all	all	Operations	Business Services	General Education	
33013 Management Analysis and Compliance	all	all	Leadership	Facilities	General Education	
	all	all	Leadership	Prog.&Oper. Management	General Education	

Appendix B: DOE Program IDs Mapped to *InSite* Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for <i>InSite</i>		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
33014 Institutes & Workshops (Classified)	all	all	Operations	Business Services	General Education	
33016 Business/Education Partnership	all	all	Leadership	District Management	General Education	
33021 Information Systems Services	all	all	Operations	Business Services	General Education	
33022 Reprographic Services	all	all	Operations	Business Services	General Education	
33027 Communications Branch	all	all	Leadership	District Management	General Education	
33030 SEA Sex Desegregation FY96	all	all	Instructional Support	Program Support	General Education	
33050 School Advisory Councils	all	all	Leadership	District Management	General Education	
33084 Office of Info. and Telecommunications Services	all	630	Instructional Support	Pupil Support	General Education	
	all	all except 630	Leadership	Prog.&Oper. Management	General Education	
33085 Personnel Recruitment	all	all	Operations	Business Services	General Education	
33088 Information Resource Management	all	630	Instructional Support	Pupil Support	General Education	
	all	all except 630	Leadership	Prog.&Oper. Management	General Education	
33089 Network Support Services	all	530, 630	Instructional Support	Pupil Support	General Education	
	all	all except 530, 630	Leadership	Prog.&Oper. Management	General Education	
33115 Common Core Data Indicator	all	all	Operations	Business Services	Other Program	
33116 Sabbatical Leave Educational Officers	2000	all	Leadership	School Management	General Education	
33117 Storeroom Revolving Fund	3000	all	Instruction	Classroom Materials	General Education	
	7700	all	Operations	Facilities	General Education	
33118 School Administrator Training Program	all	all	Leadership	School Management	General Education	
33186 National Diffusion Network State Fac. FY96	all	all	Instructional Support	Program Support	Other Program	
33198 National Diffusion Network State Fac. FY95	all	all	Instructional Support	Program Support	Other Program	
33224 Protocol Fund State Administration	all	all	Leadership	Prog.&Oper. Management	General Education	
33292 Project Rise	all	all	Instructional Support	Teacher Support	General Education	
33342 Chapter 2 State Administration FY94	all	all	Leadership	Prog.&Oper. Management	Chapter I/Title I	
33345 Compr. Assmt. & Account Syst. Chpt. 2 FY94	all	all	Leadership	Prog.&Oper. Management	Chapter I/Title I	
33352 Building Learning Community Chpt. 2 FY94	2000/2100	all	Instruction	Face-to-Face Teaching	Chapter I/Title I	
	3000	all	Instructional Support	Teacher Support	Chapter I/Title I	
33353 Building Learning Community Chpt. 2 FY95	all	all	Instructional Support	Teacher Support	Chapter I/Title I	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
33367 Con. Area Perf. Assess. (CAPA) Chpt. 2 FY94	all	all	Leadership	Prog.&Oper. Management	Chapter I/Title I	
33369 Con. Area Perf. Assess. (CAPA) Chpt. 2 FY95	all	all	Leadership	Prog.&Oper. Management	Chapter I/Title I	
33370 State Administration Chpt. 2 FY95	all	all	Leadership	Prog.&Oper. Management	Chapter I/Title I	
33385 Title VI, State Administration FY96	all	all	Leadership	Prog.&Oper. Management	Chapter I/Title I	
33386 Title VI, State Initiative FY96	all	all	Leadership	Prog.&Oper. Management	Chapter I/Title I	
33515 Dept. of Defense Success Compact FY95	2000/2100 3000/7700	schools schools	Instruction	Face-to-Face Teaching	Other Program	
	all	023	Instruction	Classroom Materials	Other Program	
	all	non-schools except 023	Instructional Support	Prog.&Oper. Management Program Support	Other Program Other Program	
33516 Dept. of Defense Computer Technology FY95	3000/7700	all	Instruction	Classroom Materials	Other Program	
33517 Dept. of Defense School Networking	all	all	Operations	Business Services	Other Program	
33522 Dept. of Defense Success Compact FY96	all	all	Instructional Support	Teacher Support	Other Program	
33523 Dept. of Defense School Improvement FY96	3000/7700	all	Instruction	Classroom Materials	Other Program	
33656 Internal Audit	all	all	Operations	Business Services	General Education	
33718 Class/Compensation Appeals Board	all	all	Operations	Business Services	General Education	
33719 Services and Merit Awards	all	all	Operations	Business Services	General Education	
33720 Leadership Academy	all	all	Leadership	School Management	General Education	
33755 EEO/Affirmative Action	all	all	Instructional Support	Pupil Support	General Education	
33790 Protocol Fund	all	all	Leadership	District Management	General Education	
33793 ESEA Chapter I Administration FY93	all	all	Instructional Support	Program Support	Chapter I/Title I	
33815 Planning and Dev. of Dependent Care FY96	all	all	Instructional Support	Program Support	Other Program	
33829 Criminal History Records Check	all	all	Operations	Business Services	General Education	
33879 Financial Management System	all	all	Operations	Business Services	General Education	
33880 School Community Based Management	all	all	Leadership	Prog.&Oper. Management	General Education	
33885 SCBM-School Level	2000/2100 3000/7700	all	Instruction	Face-to-Face Teaching	General Education	
	all	all	Operations	Business Services	General Education	
33926 Personnel Services	all	all	Operations	Business Services	General Education	

Appendix B: DOE Program IDs Mapped to *InSite* Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for <i>InSite</i>		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
33994 ESEA Chapter I Administration FY94	2100	schools	Instruction	Face-to-Face Teaching	Chapter I/Title I	
	3000	schools	Instruction	Classroom Materials	Chapter I/Title I	
	all	non-schools	Instructional Support	Program Support	Chapter I/Title I	
33995 ESEA Chapter I Administration FY95	all	all	Instructional Support	Program Support	Chapter I/Title I	
33996 ESEA Chapter I Administration FY96	all	all	Instructional Support	Program Support	Chapter I/Title I	
33997 Holding Account-State Administration	all	all	Operations	Business Services	General Education	
34050 District Administration Honolulu	all	all	Leadership	Prog.&Oper. Management	General Education	
34051 District Curriculum Honolulu	all	all	Instructional Support	Teacher Support	General Education	
34055 District Administration Central	all	all	Leadership	Prog.&Oper. Management	General Education	
34056 District Curriculum Central	all	all	Instructional Support	Teacher Support	General Education	
34060 District Administration Leeward	all	all	Leadership	Prog.&Oper. Management	General Education	
34061 District Curriculum Leeward	all	all	Instructional Support	Teacher Support	General Education	
34065 District Administration Windward	all	all	Leadership	Prog.&Oper. Management	General Education	
34066 District Curriculum Windward	all	all	Instructional Support	Teacher Support	General Education	
34070 District Administration Hawaii	all	all	Leadership	Prog.&Oper. Management	General Education	
34071 District Curriculum Hawaii	all	all	Instructional Support	Teacher Support	General Education	
34075 District Administration Maui	all	all	Leadership	Prog.&Oper. Management	General Education	
34076 District Curriculum Maui	all	all	Instructional Support	Teacher Support	General Education	
34080 District Administration Kauai	all	all	Leadership	Prog.&Oper. Management	General Education	
34081 District Curriculum Kauai	all	all	Instructional Support	Teacher Support	General Education	
34224 Protocol Fund District Administration	all	all	Leadership	Prog.&Oper. Management	General Education	
34658 District Resource Services-ABPL	2000	all	Instructional Support	Teacher Support	General Education	
34659 District Resource Services-Hawaiian Studies	3000/7700	schools	Instruction	Classroom Materials	General Education	
	all	non-schools	Instructional Support	Teacher Support	General Education	
34660 District Resource Services-SLEP	3000/7700	schools	Instruction	Classroom Materials	General Education	
	all	non-schools	Instructional Support	Teacher Support	General Education	
35161 State Administration Services General Fund	all	050,060,720	Operations	Non-Instruct. Pupil Svcs	General Education	
	all	055, 070	Leadership	Prog.&Oper. Management	General Education	
35162 Cafeteria Management	all	all	Operations	Non-Instruct. Pupil Svcs	General Education	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
35163 Food Services General Fund	all	all	Operations	Non-Instruct. Pupil Svcs	General Education	
35304 Food Services Special Fund	all	all	Operations	Non-Instruct. Pupil Svcs	General Education	
35641 State Administrative Expense FY94	all	all	Operations	Non-Instruct. Pupil Svcs	Other Program	
35643 State Administrative Expense FY95	all	all	Operations	Non-Instruct. Pupil Svcs	Other Program	
35647 SAE Summer Program FY95	all	all	Operations	Non-Instruct. Pupil Svcs	Other Program	
35650 State Administrative Expense FY96	all	all	Operations	Non-Instruct. Pupil Svcs	Other Program	
35913 School Program Food Services 1995	all	all	Operations	Non-Instruct. Pupil Svcs	Other Program	
35981 Child Care Program Audit FY95	all	all	Operations	Non-Instruct. Pupil Svcs	Other Program	
35986 Summer Program Inspection FY95	all	all	Operations	Non-Instruct. Pupil Svcs	Other Program	
36168 Lunch and Breakfast Supervision	all	all	Operations	Non-Instruct. Pupil Svcs	General Education	
36172 Campus Supervision and Patrol	all	all	Operations	Non-Instruct. Pupil Svcs	General Education	
37012 State Administration Services	all	all	Operations	Facilities	General Education	
37297 Custodial Services	all	community schools	Other Commitments	Facilities	General Education	
			Other Commitments	Out-of-District Obligations	Adult Education	
37305 Classroom Cleaners	all	all	Operations	Facilities	General Education	
			Other Commitments	Out-of-District Obligations	Adult Education	
37306 Assessment Account Comm. Use of Sch. Facilities	all	non-schools schools	Other Commitments	Out-of-District Obligations	General Education	
			Operations	Facilities	General Education	
37307 Community Use of School Facilities	all	community schools	Other Commitments	Out-of-District Obligations	Adult Education	
			Other Commitments	Out-of-District Obligations	General Education	
			Operations	Facilities	General Education	
37324 Sewer	all	comm. sch schools	Operations	Facilities	General Education	
37325 Telephone	all	all	Operations	Facilities	General Education	
37326 Electricity	all	all except comm. schools	Operations	Facilities	General Education	
			Other Commitments	Out-of-District Obligations	Adult Education	

Appendix B: DOE Program IDs Mapped to *InSite* Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for <i>InSite</i>		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
37327 Water	all	all	Operations	Facilities	General Education	
37328 Gas	all	all	Operations	Facilities	General Education	
37330 Telecommunications Charges for Schools	all	all	Operations	Facilities	General Education	
37662 Repairs and Maintenance of School Facilities	all	all	Operations	Facilities	General Education	
37663 Disposal of Hazardous Materials	all	all	Operations	Facilities	General Education	
37730 School Inspection	all	all	Operations	Facilities	General Education	
37932 Auxiliary Services - Oahu	all	all	Operations	Facilities	General Education	
45001 After School Program	all	all except comm. schools	Instructional Support	Pupil Support	General Education	
46010 Protocol Fund Adult Community Schools	all	community schools	Other Commitments	Out-of-District Obligations	Adult Education	
46241 Adult Ed. Department of Corrections Project	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46246 Senior Citizens Program	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46250 Families for Real DOH	all	non-schools schools	Other Commitments	Out-of-District Obligations	General Education	
46255 Job Opportunity & Job Skills Trng. DHS FY95	all	all	Instructional Support	Pupil Support	General Education	
46401 State Administration Services	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46403 School Level Administration	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46405 Special Fund Assessment Adult Comm. Schools	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46411 Adult Basic Education	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46412 Adult Secondary	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46413 Adult Ed. Revolving Fund Secondary 9-12	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46414 Homemaking	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46415 Special Interest Classes Adult Comm. Schools	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46447 Families for Real	all	all except comm. schools	Instructional Support	Pupil Support	General Education	
	all	community schools	Other Commitments	Out-of-District Obligations	Adult Education	

Appendix B: DOE Program IDs Mapped to In-Site Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for In-Site		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
46793 Parent Community Networking Center	all	community schools	Other Commitments	Out-of-District Obligations	Adult Education	
46960 ABE Administration FY92	all	all	Instructional Support	Pupil Support	General Education	
46961 School Level Administration FY94-Fed. FD	all	all except comm. schools	Other Commitments	Out-of-District Obligations	Adult Education	
46962 ABE-Basic FY94	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46963 ABE-Special Projects FY94	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46964 ABE-Teacher Training FY94	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46965 ABE-Institutionalized Persons FY94	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46970 ABE-Administration FY95	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46971 School Level Administration FY95-Fed. FD	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46972 ABE-Basic FY95	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46973 ABE-Special Projects FY95	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46974 ABE-Teacher Training FY95	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46975 ABE-Institutionalized Persons FY95	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46977 ABE-Ancillary Service FY95	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46980 ABE-Administration FY96	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46982 ABE-Basic FY96	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46983 ABE-Special Projects FY96	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46984 ABE-Teacher Training FY96	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
46985 ABE-Institutionalized Persons FY96	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
50100 OHA-E Kulia I Ka Nuu	2000/2100 3000	all	Instruction Instruction	Face-to-Face Teaching Classroom Materials	General Education General Education	
51010 Title III Goals 2000 Developmental Costs	all	all except 004	Leadership	District Management	Other Program	
51011 Title III Goals 2000-School Level Reform FY95	all	004	Leadership	Prog.&Oper. Management	Other Program	
51012 Title III Goals 2000-Teacher Education FY95	all	all	Instructional Support	Teacher Support	Other Program	
	all	all	Instructional Support	Teacher Support	Other Program	

Appendix B: DOE Program IDs Mapped to InSite Functions, Sub-Functions, and Programs

DOE Financial Management System Identification				Classification for InSite		
Program ID & Description	Maj. Obj. Code	Location Code	Function	Sub-function	Program	
51013 Title III Goals 2000-Professional Development	all	all	Instructional Support	Teacher Support	Other Program	
	all	community schools	Other Commitments	Out-of-District Obligations	Adult Education	
51015 Title III Goals 2000-School Level Reform FY96	2100	schools	Instruction	Face-to-Face Teaching	Other Program	
	3000/7700	schools	Instruction	Classroom Materials	Other Program	
	all	non-schools	Instructional Support	Program Support	Other Program	
51016 Title III Goals 2000-Teacher Education FY96	all	all	Instructional Support	Teacher Support	Other Program	
51017 Title III Goals 2000-Professional Dev. FY96	all	all	Instructional Support	Teacher Support	Other Program	
51020 Title III Goals 2000-Technology Plan Dev. FY95	all	all	Instructional Support	Program Support	Other Program	
51021 Title III Goals 2000-Technology Plan Dev. FY96	all	all	Instructional Support	Program Support	Other Program	
54500 Hurricane Iniki Insurance Proceeds	all	all	Operations	Facilities	General Education	
54600 Hurricane Iniki Insurance - Lease Payment	all	all	Operations	Facilities	General Education	
54800 Hurricane Iniki - FEMA	all	all	Operations	Business Services	General Education	
56300 Rent for Nanaikapono	all	all	Operations	Business Services	General Education	
56500 Counseling Wahiawa Community School	all	all	Other Commitments	Out-of-District Obligations	Adult Education	
56600 Pre-employment Training Waialua	all	all	Other Commitments	Out-of-District Obligations	Vocational Education	
56700 Counseling Waialua	all	all	Other Commitments	Out-of-District Obligations	Vocational Education	
58900 Building & Construction Acad.-Alu Like FY96	2000/2100	all	Instruction	Face-to-Face Teaching	Vocational Education	
	3000/7700	all	Instruction	Classroom Materials	Vocational Education	
59100 Alu Like-Alt. Ed. & Partnership Building Project	2100	all	Instruction	Face-to-Face Teaching	Vocational Education	
	3000	all	Operations	Non-Instruct. Pupil Svcs	Vocational Education	
59400 Building & Construction Acad.-Alu Like FY94	2000/2100	all	Instruction	Face-to-Face Teaching	Vocational Education	
59500 Leeward Alu Like Grant FY95	2100	all	Instruction	Face-to-Face Teaching	Vocational Education	
59600 School to Work Opportunity Program	2000/2100	schools	Instruction	Face-to-Face Teaching	Vocational Education	
	3000/7700	schools	Instruction	Classroom Materials	Vocational Education	
	all	non-schools	Instructional Support	Program Support	Vocational Education	
59900 Building & Construction Acad.-Alu Like FY95	2000/2100	all	Instruction	Face-to-Face Teaching	Vocational Education	

Appendix C
Sample Reports Produced by In\$ite*

FY1995-1996 Actual
Expenditures by Education Level and Function

Total Expenditures:	\$1,186,643,254
Total Enrollment:	186,581
Average Per Pupil Expenditures:	\$6,360

Total	Elementary	Middle	High	Alternative	Other	Non-School
Expenditures: \$1,186,643,254	\$527,131,613	\$131,852,581	\$229,146,314	\$5,736,196	\$116,117,031	\$176,659,418
% of Total Expenditures: 100.00%	44.42%	11.11%	19.31%	0.48%	9.79%	14.89%
Enrollment: 186,581	98,490	25,163	42,885	257	19,786	0
% of District Enrollment: 100.00%	52.79%	13.49%	22.98%	0.14%	10.60%	0.0%
Instruction						
Expenditures: \$603,875,872	\$319,513,225	\$75,765,770	\$132,817,024	\$5,031,478	\$66,423,094	\$4,325,281
% of Total Expenditures: 50.99%	26.93%	6.38%	11.19%	0.42%	5.60%	0.36%
Instructional Support						
Expenditures: \$158,966,307	\$78,321,276	\$20,560,769	\$39,948,081	\$396,187	\$18,585,263	\$1,154,732
% of Total Expenditures: 13.40%	6.60%	1.73%	3.37%	0.03%	1.57%	0.10%
Operations						
Expenditures: \$206,963,186	\$96,085,065	\$25,878,015	\$42,606,967	\$226,517	\$23,376,375	\$18,790,247
% of Total Expenditures: 17.44%	8.10%	2.18%	3.59%	0.02%	1.97%	1.58%
Other Commitments						
Expenditures: \$139,473,102	\$0	\$0	\$0	\$0	\$0	\$139,473,102
% of Total Expenditures: 11.75%	0.00%	0.00%	0.00%	0.00%	0.00%	11.75%
Leadership						
Expenditures: \$77,364,787	\$33,212,047	\$9,648,028	\$13,774,242	\$82,115	\$7,732,299	\$12,916,057
% of Total Expenditures: 6.52%	2.80%	0.81%	1.16%	0.01%	0.65%	1.09%

Source: Office of the Auditor, FY1995-96 expenditures for education.

*Minor format changes have been made for presentation purposes only.

**FY1995-1996 Actual
Expenditures by Program and Function**

Total Expenditures:	\$1,186,643,254
Total Enrollment:	186,581
Average Per Pupil Expenditures:	\$6,360

Total	Special Education	Bilingual/ ESL	Chapter 1/ Title 1	Vocational Education	Other Programs	General Education
Expenditures: \$1,186,643,254	\$90,190,653	\$10,065,592	\$24,894,455	\$10,366,441	\$66,482,258	\$984,643,855
% of Total Expenditures: 100.00%	7.60%	0.85%	2.10%	0.87%	5.60%	82.98%
Program Enrollment:	13,092.00	N/A	N/A	N/A	N/A	173,489.00
% Involvement:	7.02%					92.98%
Instruction						
Expenditures: \$603,875,872	\$77,312,094	\$7,141,863	\$19,925,501	\$8,401,895	\$26,325,067	\$464,769,453
% of Total Expenditures: 50.89%	6.52%	0.60%	1.68%	0.71%	2.22%	39.17%
Instructional Support						
Expenditures: \$158,966,307	\$12,748,446	\$2,811,329	\$4,612,938	\$1,929,808	\$4,024,031	\$133,289,755
% of Total Expenditures: 13.40%	1.07%	0.24%	0.35%	0.16%	0.34%	11.23%
Operations						
Expenditures: \$206,963,186	\$481	\$402	\$277,018	\$6,974	\$26,547,840	\$180,130,471
% of Total Expenditures: 17.44%	0.00%	0.00%	0.02%	0.00%	2.24%	15.18%
Other Commitments						
Expenditures: \$139,473,102	\$130	\$111,998	\$198,377	\$27,764	\$9,429,041	\$129,576,290
% of Total Expenditures: 11.75%	0.01%	0.01%	0.02%	0.00%	0.79%	10.92%
Leadership						
Expenditures: \$77,364,787	\$0	\$0	\$330,621	\$0	\$156,279	\$76,877,887
% of Total Expenditures: 6.52%	0.00%	0.00%	0.03%	0.00%	0.01%	6.48%

Source: Office of the Auditor, FY1995-96 expenditures for education.

FY1995-96
Expenditures by Function and Sub-Function

Total		\$1,186,643,254 100.0%	
Instruction	\$603,875,872 50.9%	Face-to-Face Teaching	\$554,845,334 46.8%
		Classroom Materials	\$49,030,539 4.1%
Instructional Support	\$158,966,307 13.4%	Pupil Support	\$98,442,167 8.3%
		Teacher Support	\$21,566,922 1.8%
		Program Support	\$38,957,218 3.3%
Operations	\$206,963,186 17.4%	Non-Instructional Pupil Services	\$90,979,966 7.7%
		Facilities	\$94,736,659 8.0%
		Business Services	\$21,246,561 1.8%
Other Commitments	\$139,473,102 11.8%	Contingencies	\$0 0.0%
		Capital	\$121,112,474 10.2%
		Out-of-District Obligations	\$16,984,921 1.4%
		Legal Obligations	\$1,375,707 0.1%
		School Management	\$64,547,075 5.4%
Leadership	\$77,364,787 6.5%	Program / Operations Management	\$11,172,137 0.9%
		District Management	\$1,645,574 0.1%

Source: Office of the Auditor, FY1995-96 expenditures for education.

Appendix D: Expenditures by Function

TOTAL	INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP			
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
All Public Schools in Hawaii													
ELEMENTARY SCHOOLS													
Enrollment	98,490												
Amount	\$ 527,131,613	\$ 295,735,942	\$ 23,777,283	\$ 78,371,276	\$ 48,982,029	\$ 11,345,321	\$ 17,993,925	\$ 96,085,065	\$ 46,784,423	\$ 47,490,903	\$ 1,809,739	\$ 33,212,047	\$ 33,212,047
% to Total School	100.0%	56.1%	4.5%	14.9%	9.3%	2.2%	3.4%	18.2%	8.9%	9.0%	0.3%	6.3%	6.3%
Per Pupil	\$ 5,352	\$ 3,003	\$ 241	\$ 795	\$ 497	\$ 115	\$ 183	\$ 976	\$ 475	\$ 482	\$ 18	\$ 337	\$ 337
INTERMEDIATE SCHOOLS													
Enrollment	25,163												
Amount	\$ 131,852,581	\$ 70,073,562	\$ 5,692,208	\$ 20,560,769	\$ 11,361,983	\$ 2,899,870	\$ 6,298,916	\$ 25,878,015	\$ 13,043,655	\$ 12,321,347	\$ 513,013	\$ 9,648,028	\$ 9,648,028
% to Total School	100.0%	53.1%	4.3%	15.6%	8.6%	2.2%	4.8%	19.6%	9.9%	9.3%	0.4%	7.3%	7.3%
Per Pupil	\$ 5,240	\$ 2,785	\$ 226	\$ 817	\$ 452	\$ 115	\$ 250	\$ 1,028	\$ 518	\$ 490	\$ 20	\$ 383	\$ 383
HIGH SCHOOLS													
Enrollment	42,985												
Amount	\$ 229,146,314	\$ 120,448,666	\$ 12,368,358	\$ 39,948,081	\$ 25,416,646	\$ 5,062,015	\$ 9,469,419	\$ 42,606,967	\$ 19,199,956	\$ 22,517,442	\$ 889,569	\$ 13,774,242	\$ 13,774,242
% to Total School	100.0%	52.6%	5.4%	17.4%	11.1%	2.2%	4.1%	18.6%	8.4%	9.8%	0.4%	6.0%	6.0%
Per Pupil	\$ 5,343	\$ 2,809	\$ 288	\$ 932	\$ 593	\$ 118	\$ 221	\$ 994	\$ 448	\$ 525	\$ 21	\$ 321	\$ 321
OTHER SCHOOLS													
Enrollment	19,786												
Amount	\$ 116,117,031	\$ 59,788,735	\$ 6,634,360	\$ 18,585,263	\$ 11,484,901	\$ 2,216,820	\$ 4,883,541	\$ 23,376,375	\$ 11,846,226	\$ 11,097,466	\$ 432,684	\$ 7,732,299	\$ 7,732,299
% to Total School	100.0%	51.5%	5.7%	16.0%	9.9%	1.9%	4.2%	20.1%	10.2%	9.6%	0.4%	6.7%	6.7%
Per Pupil	\$ 5,869	\$ 3,022	\$ 335	\$ 939	\$ 580	\$ 112	\$ 247	\$ 1,181	\$ 599	\$ 561	\$ 22	\$ 391	\$ 391
ALTERNATIVE SCHOOLS													
Enrollment	257												
Amount	\$ 5,756,296	\$ 4,646,600	\$ 384,878	\$ 396,187	\$ 41,874	\$ 42,896	\$ 311,416	\$ 226,517	\$ 63,952	\$ 161,346	\$ 1,219	\$ 82,115	\$ 82,115
% to Total School	100.0%	81.0%	6.7%	6.9%	0.7%	0.7%	5.4%	3.9%	1.1%	2.8%	0.0%	1.4%	1.4%
Per Pupil	\$ 22,320	\$ 18,080	\$ 1,498	\$ 1,542	\$ 163	\$ 167	\$ 1,212	\$ 881	\$ 249	\$ 628	\$ 5	\$ 320	\$ 320

Appendix D: Expenditures by Function

	TOTAL			INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP			
	Enrollment	Amount	% to Total School	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Honolulu District																
Elementary Schools																
AINA HAINA	469															
Enrollment	469															
Amount	\$ 2,738,301	\$ 1,504,992	\$ 55.0%	\$ 1,409,705	\$ 95,287	\$ 464,124	\$ 288,040	\$ 74,983	\$ 101,100	\$ 101,100	\$ 611,048	\$ 344,559	\$ 261,884	\$ 4,605	\$ 158,138	\$ 158,138
% to Total School	100.0%	55.0%	51.5%	16.9%	3.5%	16.9%	10.5%	2.7%	3.7%	3.7%	22.3%	12.6%	9.6%	0.2%	5.8%	5.8%
Per Pupil	\$ 5,839	\$ 3,209	\$ 3,006	\$ 203	\$ 203	\$ 990	\$ 614	\$ 160	\$ 216	\$ 216	\$ 1,303	\$ 735	\$ 558	\$ 10	\$ 337	\$ 337
ALA WAI	646															
Enrollment	646															
Amount	\$ 3,723,738	\$ 2,212,278	\$ 59.4%	\$ 2,046,309	\$ 165,969	\$ 606,199	\$ 393,797	\$ 105,111	\$ 107,291	\$ 107,291	\$ 673,104	\$ 357,982	\$ 305,304	\$ 9,818	\$ 232,157	\$ 232,157
% to Total School	100.0%	59.4%	55.0%	16.3%	4.5%	16.3%	10.6%	2.8%	2.9%	2.9%	18.1%	9.6%	8.2%	0.3%	6.2%	6.2%
Per Pupil	\$ 5,764	\$ 3,425	\$ 3,168	\$ 257	\$ 257	\$ 938	\$ 610	\$ 163	\$ 166	\$ 166	\$ 1,042	\$ 554	\$ 473	\$ 15	\$ 359	\$ 359
ALIFOLANI	408															
Enrollment	408															
Amount	\$ 2,464,731	\$ 1,286,560	\$ 52.2%	\$ 1,201,458	\$ 85,102	\$ 429,119	\$ 291,619	\$ 66,263	\$ 71,237	\$ 71,237	\$ 559,444	\$ 301,105	\$ 251,678	\$ 6,662	\$ 189,608	\$ 189,608
% to Total School	100.0%	52.2%	48.7%	17.4%	3.5%	17.4%	11.8%	2.7%	2.9%	2.9%	22.7%	12.2%	10.2%	0.3%	7.7%	7.7%
Per Pupil	\$ 6,041	\$ 3,153	\$ 2,945	\$ 209	\$ 209	\$ 1,052	\$ 715	\$ 162	\$ 175	\$ 175	\$ 1,371	\$ 738	\$ 617	\$ 16	\$ 465	\$ 465
FERN	550															
Enrollment	550															
Amount	\$ 3,205,936	\$ 1,853,425	\$ 57.8%	\$ 1,702,039	\$ 151,386	\$ 460,261	\$ 278,943	\$ 88,488	\$ 92,830	\$ 92,830	\$ 682,842	\$ 401,647	\$ 265,126	\$ 16,069	\$ 209,408	\$ 209,408
% to Total School	100.0%	57.8%	53.1%	14.4%	4.7%	14.4%	8.7%	2.8%	2.9%	2.9%	21.3%	12.5%	8.3%	0.5%	6.5%	6.5%
Per Pupil	\$ 5,829	\$ 3,370	\$ 3,095	\$ 275	\$ 275	\$ 837	\$ 507	\$ 161	\$ 169	\$ 169	\$ 1,242	\$ 730	\$ 482	\$ 29	\$ 381	\$ 381
HAAHATONE	586															
Enrollment	586															
Amount	\$ 2,941,140	\$ 1,784,667	\$ 60.7%	\$ 1,672,972	\$ 111,695	\$ 513,274	\$ 340,350	\$ 93,003	\$ 79,921	\$ 79,921	\$ 428,911	\$ 96,577	\$ 322,767	\$ 9,567	\$ 214,287	\$ 214,287
% to Total School	100.0%	60.7%	56.9%	17.5%	3.8%	17.5%	11.6%	3.2%	2.7%	2.7%	14.6%	3.3%	11.0%	0.3%	7.3%	7.3%
Per Pupil	\$ 5,019	\$ 3,046	\$ 2,855	\$ 191	\$ 191	\$ 876	\$ 581	\$ 159	\$ 136	\$ 136	\$ 732	\$ 165	\$ 551	\$ 16	\$ 366	\$ 366
HOKULANI	401															
Enrollment	401															
Amount	\$ 2,314,246	\$ 1,301,464	\$ 56.2%	\$ 1,220,730	\$ 80,735	\$ 438,733	\$ 294,963	\$ 89,985	\$ 53,785	\$ 53,785	\$ 416,300	\$ 215,859	\$ 194,534	\$ 5,908	\$ 157,749	\$ 157,749
% to Total School	100.0%	56.2%	52.7%	19.0%	3.5%	19.0%	12.7%	3.9%	2.3%	2.3%	18.0%	9.3%	8.4%	0.3%	6.8%	6.8%
Per Pupil	\$ 5,771	\$ 3,246	\$ 3,044	\$ 201	\$ 201	\$ 1,094	\$ 736	\$ 224	\$ 134	\$ 134	\$ 1,038	\$ 538	\$ 485	\$ 15	\$ 393	\$ 393
JEFFERSON	471															
Enrollment	471															
Amount	\$ 3,130,721	\$ 1,899,981	\$ 60.7%	\$ 1,788,257	\$ 111,724	\$ 392,569	\$ 191,007	\$ 75,921	\$ 125,641	\$ 125,641	\$ 621,493	\$ 264,268	\$ 351,127	\$ 6,098	\$ 216,678	\$ 216,678
% to Total School	100.0%	60.7%	57.1%	12.5%	3.6%	12.5%	6.1%	2.4%	4.0%	4.0%	19.9%	8.4%	11.2%	0.2%	6.9%	6.9%
Per Pupil	\$ 6,647	\$ 4,034	\$ 3,797	\$ 237	\$ 237	\$ 833	\$ 405	\$ 161	\$ 267	\$ 267	\$ 1,320	\$ 561	\$ 745	\$ 13	\$ 460	\$ 460
KA'AHUMANU	750															
Enrollment	750															
Amount	\$ 4,172,058	\$ 2,615,084	\$ 62.7%	\$ 2,333,198	\$ 281,886	\$ 522,287	\$ 325,223	\$ 121,364	\$ 75,700	\$ 75,700	\$ 800,017	\$ 427,636	\$ 360,342	\$ 12,040	\$ 234,669	\$ 234,669
% to Total School	100.0%	62.7%	55.9%	12.5%	6.8%	12.5%	7.8%	2.9%	1.8%	1.8%	19.2%	10.3%	8.6%	0.3%	5.6%	5.6%
Per Pupil	\$ 5,563	\$ 3,487	\$ 3,111	\$ 376	\$ 376	\$ 696	\$ 434	\$ 162	\$ 101	\$ 101	\$ 1,067	\$ 570	\$ 480	\$ 16	\$ 313	\$ 313
KA'EWA'I	451															
Enrollment	451															
Amount	\$ 2,793,804	\$ 1,615,992	\$ 57.8%	\$ 1,448,773	\$ 167,219	\$ 476,557	\$ 268,548	\$ 73,566	\$ 134,443	\$ 134,443	\$ 552,974	\$ 313,850	\$ 233,351	\$ 5,773	\$ 148,281	\$ 148,281
% to Total School	100.0%	57.8%	51.9%	17.1%	6.0%	17.1%	9.6%	2.6%	4.8%	4.8%	19.8%	11.2%	8.4%	0.2%	5.3%	5.3%
Per Pupil	\$ 6,195	\$ 3,583	\$ 3,212	\$ 371	\$ 371	\$ 1,057	\$ 595	\$ 163	\$ 298	\$ 298	\$ 1,226	\$ 696	\$ 517	\$ 13	\$ 329	\$ 329

Appendix D: Expenditures by Function

	TOTAL		INSTRUCTION			SUPPORT			OPERATIONS				LEADERSHIP		
	Enrollment	Amount	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Honolulu District															
KAHALA															
626	\$ 3,287,748	\$ 1,920,099	\$ 1,833,601	\$ 86,498	\$ 522,355	\$ 339,859	\$ 98,179	\$ 84,317	\$ 323,987	\$ 285,006	\$ 8,480	\$ 227,820	\$ 227,820	\$ 227,820	\$ 227,820
100.0%	58.4%	58.4%	55.8%	2.6%	15.9%	10.3%	3.0%	2.6%	9.9%	8.7%	0.3%	6.9%	6.9%	6.9%	6.9%
5,252	\$ 3,067	\$ 3,067	\$ 2,929	\$ 138	\$ 834	\$ 543	\$ 157	\$ 135	\$ 518	\$ 455	\$ 14	\$ 364	\$ 364	\$ 364	\$ 364
KAULANI															
473	\$ 3,025,099	\$ 1,906,204	\$ 1,806,337	\$ 99,867	\$ 433,024	\$ 276,428	\$ 77,300	\$ 79,296	\$ 274,139	\$ 229,088	\$ 8,125	\$ 184,519	\$ 184,519	\$ 184,519	\$ 184,519
100.0%	62.8%	62.8%	59.3%	3.3%	14.3%	9.1%	2.5%	2.6%	9.0%	7.5%	0.3%	6.1%	6.1%	6.1%	6.1%
6,417	\$ 4,030	\$ 4,030	\$ 3,819	\$ 211	\$ 915	\$ 584	\$ 163	\$ 168	\$ 580	\$ 484	\$ 17	\$ 390	\$ 390	\$ 390	\$ 390
KALIBI															
312	\$ 2,210,253	\$ 1,225,141	\$ 1,147,518	\$ 77,623	\$ 320,096	\$ 224,504	\$ 51,038	\$ 44,554	\$ 292,010	\$ 231,527	\$ 5,151	\$ 136,326	\$ 136,326	\$ 136,326	\$ 136,326
100.0%	55.4%	55.4%	51.9%	3.5%	14.5%	10.2%	2.3%	2.0%	13.2%	10.5%	0.2%	6.2%	6.2%	6.2%	6.2%
7,084	\$ 3,927	\$ 3,927	\$ 3,678	\$ 249	\$ 1,026	\$ 720	\$ 164	\$ 143	\$ 936	\$ 742	\$ 17	\$ 437	\$ 437	\$ 437	\$ 437
KALIHUKAI															
794	\$ 4,384,751	\$ 2,621,059	\$ 2,435,766	\$ 185,293	\$ 658,065	\$ 405,881	\$ 127,894	\$ 124,289	\$ 469,538	\$ 396,490	\$ 13,225	\$ 226,373	\$ 226,373	\$ 226,373	\$ 226,373
100.0%	59.8%	59.8%	55.6%	4.2%	15.0%	9.3%	2.9%	2.8%	10.7%	9.0%	0.3%	5.2%	5.2%	5.2%	5.2%
5,522	\$ 3,301	\$ 3,301	\$ 3,068	\$ 233	\$ 829	\$ 511	\$ 161	\$ 157	\$ 591	\$ 499	\$ 17	\$ 285	\$ 285	\$ 285	\$ 285
KALIHUKA															
353	\$ 2,245,773	\$ 1,247,854	\$ 1,145,375	\$ 102,479	\$ 436,355	\$ 323,741	\$ 58,727	\$ 53,887	\$ 212,727	\$ 187,591	\$ 3,580	\$ 157,666	\$ 157,666	\$ 157,666	\$ 157,666
100.0%	55.6%	55.6%	51.0%	4.6%	19.4%	14.4%	2.6%	2.4%	9.5%	8.4%	0.2%	7.0%	7.0%	7.0%	7.0%
6,362	\$ 3,535	\$ 3,535	\$ 3,245	\$ 290	\$ 1,236	\$ 917	\$ 166	\$ 153	\$ 603	\$ 551	\$ 10	\$ 447	\$ 447	\$ 447	\$ 447
KALIHUWAENA															
587	\$ 3,839,632	\$ 2,301,509	\$ 2,121,760	\$ 179,749	\$ 516,426	\$ 301,882	\$ 95,465	\$ 119,079	\$ 517,419	\$ 274,445	\$ 8,799	\$ 221,035	\$ 221,035	\$ 221,035	\$ 221,035
100.0%	59.9%	59.9%	55.3%	4.7%	13.4%	7.9%	2.5%	3.1%	13.5%	7.1%	0.2%	5.8%	5.8%	5.8%	5.8%
6,541	\$ 3,921	\$ 3,921	\$ 3,615	\$ 306	\$ 880	\$ 514	\$ 163	\$ 203	\$ 881	\$ 468	\$ 15	\$ 377	\$ 377	\$ 377	\$ 377
KAMILOKI															
586	\$ 3,023,296	\$ 1,882,677	\$ 1,775,138	\$ 107,539	\$ 562,902	\$ 384,856	\$ 93,236	\$ 84,809	\$ 96,596	\$ 280,859	\$ 6,294	\$ 193,968	\$ 193,968	\$ 193,968	\$ 193,968
100.0%	62.3%	62.3%	58.7%	3.6%	18.6%	12.7%	3.1%	2.8%	3.2%	9.3%	0.2%	6.4%	6.4%	6.4%	6.4%
5,159	\$ 5,213	\$ 5,213	\$ 3,029	\$ 184	\$ 961	\$ 657	\$ 159	\$ 145	\$ 165	\$ 479	\$ 11	\$ 331	\$ 331	\$ 331	\$ 331
KAPALAMA															
776	\$ 4,156,973	\$ 2,426,959	\$ 2,303,748	\$ 123,211	\$ 622,917	\$ 418,336	\$ 122,724	\$ 81,857	\$ 477,606	\$ 364,251	\$ 7,527	\$ 257,712	\$ 257,712	\$ 257,712	\$ 257,712
100.0%	58.4%	58.4%	55.4%	3.0%	15.0%	10.1%	3.0%	2.0%	11.5%	8.8%	0.2%	6.2%	6.2%	6.2%	6.2%
5,357	\$ 3,128	\$ 3,128	\$ 2,969	\$ 159	\$ 803	\$ 539	\$ 158	\$ 105	\$ 615	\$ 469	\$ 10	\$ 332	\$ 332	\$ 332	\$ 332
KAULUWEA															
543	\$ 2,940,822	\$ 1,722,603	\$ 1,595,529	\$ 127,074	\$ 373,665	\$ 214,331	\$ 86,400	\$ 72,934	\$ 329,781	\$ 317,605	\$ 14,891	\$ 182,278	\$ 182,278	\$ 182,278	\$ 182,278
100.0%	58.6%	58.6%	54.3%	4.3%	12.7%	7.3%	2.9%	2.5%	11.2%	10.8%	0.5%	6.2%	6.2%	6.2%	6.2%
5,416	\$ 3,172	\$ 3,172	\$ 2,938	\$ 234	\$ 688	\$ 395	\$ 159	\$ 134	\$ 607	\$ 585	\$ 27	\$ 336	\$ 336	\$ 336	\$ 336

Appendix D: Expenditures by Function

	TOTAL			INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP			
	Enrollment	Amount	%	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Honolulu District																
Elementary Schools																
KOKO HEAD	368															
Enrollment																
Amount	\$ 2,092,672	\$ 1,050,626	50.2%	\$ 1,005,656	\$ 44,970	\$ 375,536	\$ 264,937	\$ 58,425	\$ 52,175	\$ 497,805	\$ 229,637	\$ 264,100	\$ 4,067	\$ 168,705	\$ 168,705	8.1%
% to Total School	100.0%			48.1%	2.1%	17.9%	12.7%	2.8%	2.5%	23.8%	11.0%	12.6%	0.2%	8.1%		
Per Pupil	\$ 5,687	\$ 2,855		\$ 2,733	\$ 122	\$ 1,020	\$ 720	\$ 159	\$ 142	\$ 1,353	\$ 624	\$ 718	\$ 11	\$ 458	\$ 458	
KUHO	369															
Enrollment																
Amount	\$ 2,211,378	\$ 1,293,361	58.5%	\$ 1,229,454	\$ 63,907	\$ 298,709	\$ 181,876	\$ 59,721	\$ 57,112	\$ 446,175	\$ 241,794	\$ 199,507	\$ 4,873	\$ 173,132	\$ 173,132	7.8%
% to Total School	100.0%			55.6%	2.9%	13.5%	8.2%	2.7%	2.6%	20.2%	10.9%	9.0%	0.2%	7.8%		
Per Pupil	\$ 5,993	\$ 3,505		\$ 3,332	\$ 173	\$ 810	\$ 493	\$ 162	\$ 155	\$ 1,209	\$ 655	\$ 541	\$ 13	\$ 469	\$ 469	
LANAKILA	413															
Enrollment																
Amount	\$ 2,776,079	\$ 1,562,569	56.3%	\$ 1,462,345	\$ 100,225	\$ 552,725	\$ 386,068	\$ 75,622	\$ 91,035	\$ 514,653	\$ 257,330	\$ 253,266	\$ 4,056	\$ 146,132	\$ 146,132	5.3%
% to Total School	100.0%			52.7%	3.6%	19.9%	13.9%	2.7%	3.3%	18.5%	9.3%	9.1%	0.1%	5.3%		
Per Pupil	\$ 6,722	\$ 3,783		\$ 3,541	\$ 243	\$ 1,338	\$ 935	\$ 183	\$ 220	\$ 1,246	\$ 623	\$ 613	\$ 10	\$ 354	\$ 354	
LIHOLIHO	376															
Enrollment																
Amount	\$ 1,883,734	\$ 1,084,152	57.6%	\$ 984,806	\$ 99,346	\$ 369,924	\$ 258,282	\$ 66,411	\$ 45,232	\$ 281,882	\$ 63,348	\$ 212,646	\$ 5,888	\$ 147,775	\$ 147,775	7.8%
% to Total School	100.0%			52.3%	5.3%	19.6%	13.7%	3.5%	2.4%	15.0%	3.4%	11.3%	0.3%	7.8%		
Per Pupil	\$ 5,010	\$ 2,883		\$ 2,619	\$ 264	\$ 984	\$ 687	\$ 177	\$ 120	\$ 750	\$ 168	\$ 566	\$ 16	\$ 393	\$ 393	
LIKELIKE	463															
Enrollment																
Amount	\$ 2,955,643	\$ 1,737,765	58.8%	\$ 1,637,965	\$ 99,800	\$ 480,482	\$ 311,859	\$ 75,149	\$ 93,475	\$ 580,066	\$ 314,205	\$ 261,485	\$ 4,376	\$ 157,330	\$ 157,330	5.3%
% to Total School	100.0%			55.4%	3.4%	16.3%	10.6%	2.5%	3.2%	19.6%	10.6%	8.8%	0.1%	5.3%		
Per Pupil	\$ 6,384	\$ 3,753		\$ 3,538	\$ 216	\$ 1,038	\$ 674	\$ 162	\$ 202	\$ 1,253	\$ 679	\$ 565	\$ 9	\$ 340	\$ 340	
LIHUOKALANI	175															
Enrollment																
Amount	\$ 1,462,811	\$ 799,077	54.6%	\$ 695,046	\$ 104,032	\$ 299,749	\$ 198,530	\$ 34,017	\$ 67,202	\$ 205,647	\$ 32,215	\$ 170,354	\$ 3,097	\$ 158,338	\$ 158,338	10.8%
% to Total School	100.0%			47.5%	7.1%	20.5%	13.6%	2.3%	4.6%	14.1%	2.2%	11.6%	0.2%	10.8%		
Per Pupil	\$ 8,359	\$ 4,566		\$ 3,972	\$ 594	\$ 1,713	\$ 1,134	\$ 194	\$ 384	\$ 1,175	\$ 184	\$ 973	\$ 18	\$ 905	\$ 905	
LINAPUNI	227															
Enrollment																
Amount	\$ 1,583,923	\$ 1,019,158	64.3%	\$ 897,848	\$ 121,310	\$ 238,805	\$ 189,402	\$ 36,329	\$ 11,075	\$ 176,894	\$ 40,174	\$ 133,880	\$ 2,839	\$ 149,066	\$ 149,066	9.4%
% to Total School	100.0%			56.7%	7.7%	15.1%	12.0%	2.4%	0.7%	11.2%	2.5%	8.5%	0.2%	9.4%		
Per Pupil	\$ 6,978	\$ 4,490		\$ 3,955	\$ 534	\$ 1,052	\$ 834	\$ 169	\$ 49	\$ 779	\$ 177	\$ 590	\$ 13	\$ 657	\$ 657	
LINCOLN	586															
Enrollment																
Amount	\$ 3,103,591	\$ 1,837,562	59.2%	\$ 1,685,980	\$ 151,582	\$ 433,956	\$ 235,857	\$ 93,133	\$ 104,966	\$ 624,729	\$ 335,827	\$ 284,424	\$ 4,479	\$ 207,343	\$ 207,343	6.7%
% to Total School	100.0%			54.3%	4.9%	14.0%	7.6%	3.0%	3.4%	20.1%	10.8%	9.2%	0.1%	6.7%		
Per Pupil	\$ 5,296	\$ 3,136		\$ 2,877	\$ 259	\$ 741	\$ 402	\$ 159	\$ 179	\$ 1,066	\$ 573	\$ 485	\$ 8	\$ 354	\$ 354	
LUNALILO	680															
Enrollment																
Amount	\$ 3,514,181	\$ 1,996,986	56.8%	\$ 1,883,516	\$ 113,470	\$ 602,976	\$ 419,583	\$ 108,664	\$ 74,729	\$ 675,987	\$ 362,212	\$ 307,180	\$ 6,595	\$ 238,231	\$ 238,231	6.8%
% to Total School	100.0%			53.6%	3.2%	17.2%	11.9%	3.1%	2.1%	19.2%	10.3%	8.7%	0.2%	6.8%		
Per Pupil	\$ 5,168	\$ 2,937		\$ 2,770	\$ 167	\$ 887	\$ 617	\$ 160	\$ 110	\$ 994	\$ 533	\$ 452	\$ 10	\$ 350	\$ 350	

Appendix D: Expenditures by Function

	TOTAL		INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP			
	Enrollment	Amount	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
				Per Pupil	Per Pupil			Per Pupil							
Honolulu District															
MA'EMAE															
	760														
Enrollment															
Amount	\$ 3,856,635	\$ 2,269,594	\$ 2,125,590	\$ 144,004	\$ 532,424	\$ 305,883	\$ 144,684	\$ 81,857	\$ 791,081	\$ 447,413	\$ 328,023	\$ 15,645	\$ 263,536	\$ 263,536	\$ 263,536
% to Total School	100.0%	58.8%	55.1%	3.7%	13.8%	7.9%	3.8%	2.1%	20.5%	11.6%	8.5%	0.4%	6.8%	6.8%	6.8%
Per Pupil	\$ 5,075	\$ 2,986	\$ 2,797	\$ 189	\$ 701	\$ 402	\$ 190	\$ 108	\$ 1,041	\$ 589	\$ 432	\$ 21	\$ 347	\$ 347	\$ 347
MANOA															
	604														
Enrollment															
Amount	\$ 3,338,241	\$ 1,906,378	\$ 1,781,704	\$ 124,673	\$ 514,998	\$ 314,846	\$ 99,179	\$ 100,974	\$ 673,255	\$ 337,864	\$ 327,677	\$ 7,715	\$ 243,610	\$ 243,610	\$ 243,610
% to Total School	100.0%	57.1%	53.4%	3.7%	15.4%	9.4%	3.0%	3.0%	20.2%	10.1%	9.8%	0.2%	7.3%	7.3%	7.3%
Per Pupil	\$ 5,527	\$ 3,156	\$ 2,950	\$ 206	\$ 853	\$ 521	\$ 164	\$ 167	\$ 1,115	\$ 559	\$ 543	\$ 13	\$ 403	\$ 403	\$ 403
NOELANI															
	462														
Enrollment															
Amount	\$ 2,375,916	\$ 1,276,318	\$ 1,174,928	\$ 101,391	\$ 412,404	\$ 303,924	\$ 73,244	\$ 35,236	\$ 514,756	\$ 276,084	\$ 232,935	\$ 5,738	\$ 174,437	\$ 174,437	\$ 174,437
% to Total School	100.0%	53.7%	49.5%	4.3%	17.4%	12.8%	3.1%	1.5%	21.7%	11.6%	9.8%	0.2%	7.3%	7.3%	7.3%
Per Pupil	\$ 5,143	\$ 2,763	\$ 2,543	\$ 219	\$ 893	\$ 658	\$ 159	\$ 76	\$ 1,114	\$ 598	\$ 504	\$ 12	\$ 373	\$ 373	\$ 373
NUUANU															
	385														
Enrollment															
Amount	\$ 1,997,318	\$ 1,023,208	\$ 966,022	\$ 57,186	\$ 415,741	\$ 292,736	\$ 69,606	\$ 53,399	\$ 419,346	\$ 231,090	\$ 185,503	\$ 2,753	\$ 139,023	\$ 139,023	\$ 139,023
% to Total School	100.0%	51.2%	48.4%	2.9%	20.8%	14.7%	3.5%	2.7%	21.0%	11.6%	9.3%	0.1%	7.0%	7.0%	7.0%
Per Pupil	\$ 5,188	\$ 2,658	\$ 2,509	\$ 149	\$ 1,080	\$ 760	\$ 181	\$ 139	\$ 1,089	\$ 600	\$ 482	\$ 7	\$ 361	\$ 361	\$ 361
PALOLO															
	368														
Enrollment															
Amount	\$ 2,652,985	\$ 1,638,116	\$ 1,469,107	\$ 169,008	\$ 382,212	\$ 229,574	\$ 61,353	\$ 91,284	\$ 522,085	\$ 277,729	\$ 237,571	\$ 6,785	\$ 110,572	\$ 110,572	\$ 110,572
% to Total School	100.0%	61.7%	55.4%	6.4%	14.4%	8.7%	2.3%	3.4%	19.7%	10.5%	9.0%	0.3%	4.2%	4.2%	4.2%
Per Pupil	\$ 7,209	\$ 4,451	\$ 3,992	\$ 459	\$ 1,039	\$ 624	\$ 167	\$ 248	\$ 1,419	\$ 755	\$ 646	\$ 18	\$ 300	\$ 300	\$ 300
PAUOA															
	508														
Enrollment															
Amount	\$ 2,886,858	\$ 1,648,070	\$ 1,551,709	\$ 96,361	\$ 475,783	\$ 295,042	\$ 82,105	\$ 98,636	\$ 561,598	\$ 296,010	\$ 261,104	\$ 4,484	\$ 201,408	\$ 201,408	\$ 201,408
% to Total School	100.0%	57.1%	53.8%	3.3%	16.5%	10.2%	2.8%	3.4%	19.5%	10.3%	9.0%	0.2%	7.0%	7.0%	7.0%
Per Pupil	\$ 5,683	\$ 3,244	\$ 3,055	\$ 190	\$ 937	\$ 581	\$ 162	\$ 194	\$ 1,106	\$ 583	\$ 514	\$ 9	\$ 396	\$ 396	\$ 396
FU'UHIALE															
	399														
Enrollment															
Amount	\$ 2,411,894	\$ 1,265,302	\$ 1,132,682	\$ 132,620	\$ 406,061	\$ 280,664	\$ 64,377	\$ 61,020	\$ 582,843	\$ 284,273	\$ 291,070	\$ 7,500	\$ 157,687	\$ 157,687	\$ 157,687
% to Total School	100.0%	52.5%	47.0%	5.5%	16.8%	11.6%	2.7%	2.5%	24.2%	11.8%	12.1%	0.3%	6.5%	6.5%	6.5%
Per Pupil	\$ 6,045	\$ 3,171	\$ 2,839	\$ 332	\$ 1,018	\$ 703	\$ 161	\$ 153	\$ 1,461	\$ 712	\$ 729	\$ 19	\$ 395	\$ 395	\$ 395
ROYAL															
	456														
Enrollment															
Amount	\$ 2,510,656	\$ 1,493,679	\$ 1,393,984	\$ 99,695	\$ 357,662	\$ 183,256	\$ 108,161	\$ 66,245	\$ 525,294	\$ 293,418	\$ 226,854	\$ 5,022	\$ 134,020	\$ 134,020	\$ 134,020
% to Total School	100.0%	59.5%	55.5%	4.0%	14.2%	7.3%	4.3%	2.6%	20.9%	11.7%	9.0%	0.2%	5.3%	5.3%	5.3%
Per Pupil	\$ 5,506	\$ 3,276	\$ 3,057	\$ 219	\$ 784	\$ 402	\$ 237	\$ 145	\$ 1,152	\$ 643	\$ 497	\$ 11	\$ 294	\$ 294	\$ 294
WAI'ALAE															
	467														
Enrollment															
Amount	\$ 2,516,556	\$ 1,690,220	\$ 1,469,946	\$ 220,274	\$ 241,838	\$ 116,659	\$ 73,064	\$ 52,116	\$ 557,299	\$ 301,172	\$ 253,461	\$ 2,666	\$ 27,199	\$ 27,199	\$ 27,199
% to Total School	100.0%	67.2%	58.4%	8.8%	9.6%	4.6%	2.9%	2.1%	22.1%	12.0%	10.1%	0.1%	1.1%	1.1%	1.1%
Per Pupil	\$ 5,389	\$ 3,619	\$ 3,148	\$ 472	\$ 518	\$ 250	\$ 156	\$ 112	\$ 1,193	\$ 645	\$ 543	\$ 6	\$ 58	\$ 58	\$ 58

Appendix D: Expenditures by Function

TOTAL	INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP				
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management	
Honolulu District														
Elementary Schools														
WAIKIKI	Enrollment	317												
	Amount	\$ 1,635,045	\$ 930,912	\$ 66,843	\$ 185,086	\$ 50,433	\$ 37,465	\$ 400,426	\$ 197,386	\$ 199,347	\$ 3,692	\$ 163,880	\$ 163,880	
	% to Total School	100.0%	50.7%	3.6%	10.1%	2.7%	2.0%	21.8%	10.8%	10.9%	0.2%	8.9%	8.9%	
	Per Pupil	\$ 5,789	\$ 2,937	\$ 211	\$ 584	\$ 159	\$ 118	\$ 1,263	\$ 623	\$ 629	\$ 12	\$ 517	\$ 517	
WAIUPE VALLEY	Enrollment	173												
	Amount	\$ 996,900	\$ 398,586	\$ 32,655	\$ 200,034	\$ 27,944	\$ 20,662	\$ 158,779	\$ 33,534	\$ 123,229	\$ 2,016	\$ 158,239	\$ 158,239	
	% to Total School	100.0%	40.0%	3.3%	20.1%	2.8%	2.1%	15.9%	3.4%	12.4%	0.2%	15.9%	15.9%	
	Per Pupil	\$ 5,762	\$ 2,304	\$ 189	\$ 1,156	\$ 162	\$ 119	\$ 918	\$ 194	\$ 712	\$ 12	\$ 915	\$ 915	
WILSON	Enrollment	522												
	Amount	\$ 2,675,804	\$ 1,398,647	\$ 103,656	\$ 223,012	\$ 84,399	\$ 57,244	\$ 617,363	\$ 328,880	\$ 284,394	\$ 4,089	\$ 191,483	\$ 191,483	
	% to Total School	100.0%	52.3%	3.9%	8.3%	3.2%	2.1%	23.1%	12.3%	10.6%	0.2%	7.2%	7.2%	
	Per Pupil	\$ 5,126	\$ 2,679	\$ 199	\$ 427	\$ 162	\$ 110	\$ 1,183	\$ 630	\$ 545	\$ 8	\$ 367	\$ 367	
Honolulu District														
Intermediate Schools														
CENTRAL INTERMEDIATE	Enrollment	561												
	Amount	\$ 3,216,056	\$ 1,717,878	\$ 105,638	\$ 278,033	\$ 93,551	\$ 125,143	\$ 623,662	\$ 326,412	\$ 289,023	\$ 8,228	\$ 272,151	\$ 272,151	
	% to Total School	100.0%	53.4%	3.3%	8.6%	2.9%	3.9%	19.4%	10.1%	9.0%	0.3%	8.5%	8.5%	
	Per Pupil	\$ 5,733	\$ 3,062	\$ 188	\$ 496	\$ 167	\$ 223	\$ 1,112	\$ 582	\$ 515	\$ 15	\$ 485	\$ 485	
DOLE INTERMEDIATE	Enrollment	825												
	Amount	\$ 4,737,743	\$ 2,573,695	\$ 244,534	\$ 449,353	\$ 135,711	\$ 226,020	\$ 846,004	\$ 438,557	\$ 402,789	\$ 4,658	\$ 262,427	\$ 262,427	
	% to Total School	100.0%	54.3%	5.2%	9.5%	2.9%	4.8%	17.9%	9.3%	8.5%	0.1%	5.5%	5.5%	
	Per Pupil	\$ 5,743	\$ 3,120	\$ 296	\$ 545	\$ 164	\$ 274	\$ 1,025	\$ 532	\$ 488	\$ 6	\$ 318	\$ 318	
JARRETT INTERMEDIATE	Enrollment	401												
	Amount	\$ 2,742,677	\$ 1,600,868	\$ 98,071	\$ 252,361	\$ 68,735	\$ 164,579	\$ 336,793	\$ 72,370	\$ 258,911	\$ 5,511	\$ 221,270	\$ 221,270	
	% to Total School	100.0%	58.4%	3.6%	9.2%	2.5%	6.0%	12.3%	2.6%	9.4%	0.2%	8.1%	8.1%	
	Per Pupil	\$ 6,840	\$ 3,992	\$ 245	\$ 629	\$ 171	\$ 410	\$ 840	\$ 180	\$ 646	\$ 14	\$ 552	\$ 552	
KAIMUKI INTERMEDIATE	Enrollment	761												
	Amount	\$ 3,946,755	\$ 2,056,666	\$ 111,740	\$ 352,204	\$ 121,677	\$ 171,566	\$ 786,336	\$ 332,500	\$ 441,421	\$ 12,315	\$ 346,667	\$ 346,667	
	% to Total School	100.0%	52.1%	2.8%	8.9%	3.1%	4.3%	19.9%	8.4%	11.2%	0.3%	8.8%	8.8%	
	Per Pupil	\$ 5,186	\$ 2,703	\$ 147	\$ 463	\$ 160	\$ 225	\$ 1,033	\$ 437	\$ 580	\$ 16	\$ 456	\$ 456	
KALAKAUA INTERMEDIATE	Enrollment	899												
	Amount	\$ 5,014,275	\$ 2,674,918	\$ 181,306	\$ 443,820	\$ 147,102	\$ 222,297	\$ 1,071,023	\$ 526,520	\$ 527,193	\$ 17,310	\$ 273,809	\$ 273,809	
	% to Total School	100.0%	53.3%	3.6%	8.9%	2.9%	4.4%	21.4%	10.5%	10.5%	0.3%	5.5%	5.5%	
	Per Pupil	\$ 5,578	\$ 2,975	\$ 202	\$ 494	\$ 164	\$ 247	\$ 1,191	\$ 586	\$ 586	\$ 19	\$ 305	\$ 305	
KAWANANAKOA INTERMEDIATE	Enrollment	818												
	Amount	\$ 4,271,011	\$ 2,290,580	\$ 178,109	\$ 343,079	\$ 132,900	\$ 175,187	\$ 860,407	\$ 449,934	\$ 398,083	\$ 12,401	\$ 290,749	\$ 290,749	
	% to Total School	100.0%	53.6%	4.2%	8.0%	3.1%	4.1%	20.1%	10.5%	9.3%	0.3%	6.8%	6.8%	
	Per Pupil	\$ 5,221	\$ 2,800	\$ 218	\$ 419	\$ 162	\$ 214	\$ 1,052	\$ 550	\$ 487	\$ 15	\$ 355	\$ 355	

Appendix D: Expenditures by Function

TOTAL	INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP			
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Honolulu District													
Intermediate Schools													
NIUVALLEY INTERMEDIATE													
Enrollment	543												
Amount	\$ 3,022,832	\$ 1,466,671	\$ 119,968	\$ 598,611	\$ 373,606	\$ 88,963	\$ 134,043	\$ 585,160	\$ 267,266	\$ 312,670	\$ 5,224	\$ 252,422	\$ 252,422
% to Total School	100.0%	48.5%	4.0%	19.8%	12.4%	2.9%	4.4%	19.4%	8.8%	10.3%	0.2%	8.4%	8.4%
Per Pupil	\$ 5,567	\$ 2,701	\$ 221	\$ 1,102	\$ 692	\$ 164	\$ 247	\$ 1,078	\$ 492	\$ 576	\$ 10	\$ 465	\$ 465
STEVENSON INTERMEDIATE													
Enrollment	595												
Amount	\$ 3,506,213	\$ 1,741,231	\$ 226,089	\$ 581,010	\$ 334,168	\$ 99,874	\$ 146,968	\$ 678,800	\$ 293,850	\$ 375,294	\$ 9,655	\$ 279,083	\$ 279,083
% to Total School	100.0%	49.7%	6.4%	16.5%	9.5%	2.8%	4.2%	19.4%	8.4%	10.7%	0.3%	8.0%	8.0%
Per Pupil	\$ 5,893	\$ 2,926	\$ 380	\$ 976	\$ 562	\$ 168	\$ 247	\$ 1,141	\$ 494	\$ 631	\$ 16	\$ 469	\$ 469
WASHINGTON INTERMEDIATE													
Enrollment	1056												
Amount	\$ 5,551,320	\$ 3,035,800	\$ 256,287	\$ 885,859	\$ 496,586	\$ 171,538	\$ 217,735	\$ 976,509	\$ 455,038	\$ 498,510	\$ 22,961	\$ 396,866	\$ 396,866
% to Total School	100.0%	54.7%	4.6%	16.0%	8.9%	3.1%	3.9%	17.6%	8.2%	9.0%	0.4%	7.1%	7.1%
Per Pupil	\$ 5,257	\$ 2,875	\$ 243	\$ 839	\$ 470	\$ 162	\$ 206	\$ 925	\$ 431	\$ 472	\$ 22	\$ 376	\$ 376
Honolulu District High Schools													
FARRINGTON HIGH													
Enrollment	2276												
Amount	\$ 13,039,476	\$ 7,237,972	\$ 762,533	\$ 2,262,417	\$ 1,344,099	\$ 377,068	\$ 541,250	\$ 2,052,338	\$ 827,353	\$ 1,184,377	\$ 40,609	\$ 724,216	\$ 724,216
% to Total School	100.0%	55.5%	5.8%	17.4%	10.3%	2.9%	4.2%	15.7%	6.3%	9.1%	0.3%	5.6%	5.6%
Per Pupil	\$ 5,729	\$ 3,180	\$ 335	\$ 994	\$ 591	\$ 166	\$ 238	\$ 902	\$ 364	\$ 520	\$ 18	\$ 318	\$ 318
KAIMUKI HIGH													
Enrollment	1581												
Amount	\$ 9,399,429	\$ 5,026,893	\$ 449,574	\$ 1,711,235	\$ 1,004,032	\$ 258,531	\$ 448,673	\$ 1,704,897	\$ 652,632	\$ 1,008,384	\$ 49,880	\$ 506,830	\$ 506,830
% to Total School	100.0%	53.5%	4.8%	18.2%	10.7%	2.8%	4.8%	18.1%	6.9%	10.7%	0.5%	5.4%	5.4%
Per Pupil	\$ 5,945	\$ 3,180	\$ 284	\$ 1,082	\$ 635	\$ 164	\$ 284	\$ 1,078	\$ 413	\$ 638	\$ 28	\$ 321	\$ 321
KAISER HIGH													
Enrollment	1141												
Amount	\$ 6,723,800	\$ 3,447,272	\$ 344,740	\$ 1,191,711	\$ 812,202	\$ 204,070	\$ 175,439	\$ 1,631,690	\$ 823,929	\$ 786,096	\$ 21,665	\$ 453,126	\$ 453,126
% to Total School	100.0%	51.3%	5.1%	17.7%	12.1%	3.0%	2.6%	24.3%	12.3%	11.7%	0.3%	6.7%	6.7%
Per Pupil	\$ 5,893	\$ 3,021	\$ 302	\$ 1,044	\$ 712	\$ 179	\$ 154	\$ 1,430	\$ 722	\$ 689	\$ 19	\$ 397	\$ 397
KALANI HIGH													
Enrollment	1118												
Amount	\$ 6,125,409	\$ 3,153,740	\$ 203,470	\$ 1,204,417	\$ 783,174	\$ 202,928	\$ 218,315	\$ 1,162,846	\$ 498,602	\$ 647,856	\$ 16,388	\$ 400,936	\$ 400,936
% to Total School	100.0%	51.5%	3.3%	19.7%	12.8%	3.3%	3.6%	19.0%	8.1%	10.6%	0.3%	6.5%	6.5%
Per Pupil	\$ 5,479	\$ 2,821	\$ 182	\$ 1,077	\$ 701	\$ 182	\$ 195	\$ 1,040	\$ 446	\$ 579	\$ 15	\$ 359	\$ 359
MCKINLEY HIGH													
Enrollment	1983												
Amount	\$ 11,219,598	\$ 6,014,644	\$ 675,463	\$ 1,950,080	\$ 1,283,798	\$ 322,658	\$ 343,624	\$ 1,953,054	\$ 855,732	\$ 1,043,901	\$ 53,421	\$ 626,357	\$ 626,357
% to Total School	100.0%	53.6%	6.0%	17.4%	11.4%	2.9%	3.1%	17.4%	7.6%	9.3%	0.5%	5.6%	5.6%
Per Pupil	\$ 5,658	\$ 3,033	\$ 341	\$ 983	\$ 647	\$ 163	\$ 173	\$ 985	\$ 432	\$ 526	\$ 27	\$ 316	\$ 316
ROOSEVELT HIGH													
Enrollment	1503												
Amount	\$ 8,014,557	\$ 4,189,527	\$ 376,094	\$ 1,506,955	\$ 918,350	\$ 264,410	\$ 324,194	\$ 1,473,644	\$ 630,985	\$ 816,893	\$ 25,766	\$ 468,336	\$ 468,336
% to Total School	100.0%	52.3%	4.7%	18.8%	11.5%	3.3%	4.0%	18.4%	7.9%	10.2%	0.3%	5.8%	5.8%
Per Pupil	\$ 5,332	\$ 2,787	\$ 250	\$ 1,003	\$ 611	\$ 176	\$ 216	\$ 980	\$ 420	\$ 544	\$ 17	\$ 312	\$ 312

Appendix D: Expenditures by Function

TOTAL	INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP			
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Honolulu District													
Other Schools													
ANUENUE (K-9)	177												
Enrollment													
Amount	\$ 1,440,236	\$ 453,322	\$ 51,032	\$ 140,687	\$ 83,800	\$ 30,560	\$ 25,928	\$ 726,603	\$ 536,640	\$ 183,013	\$ 6,950	\$ 119,624	\$ 119,624
% to Total School	100.0%	31.5%	3.5%	9.8%	5.8%	2.1%	1.8%	50.5%	37.3%	12.7%	0.5%	8.3%	8.3%
Per Pupil	\$ 8,137	\$ 2,561	\$ 288	\$ 795	\$ 475	\$ 175	\$ 146	\$ 4,105	\$ 3,032	\$ 1,034	\$ 39	\$ 676	\$ 676
Honolulu District													
Alternative Schools													
HAWAII CENTER FOR THE HEARING & VISUALLY IMPAIRED													
Enrollment	56												
Amount	\$ 2,119,127	\$ 1,703,214	\$ 234,841	\$ 101,549	\$ -	\$ 52	\$ 101,497	\$ 74,535	\$ 13,111	\$ 61,424	\$ -	\$ 4,988	\$ 4,988
% to Total School	100.0%	80.4%	11.1%	4.8%	0.0%	0.0%	4.8%	3.5%	0.6%	2.9%	0.0%	0.2%	0.2%
Per Pupil	\$ 37,842	\$ 30,415	\$ 4,194	\$ 1,813	\$ -	\$ 1	\$ 1,812	\$ 1,331	\$ 234	\$ 1,097	\$ -	\$ 89	\$ 89
JEFFERSON ORTHOPEDIC													
Enrollment	13												
Amount	\$ 415,590	\$ 349,090	\$ 6,749	\$ 42,527	\$ 3,276	\$ 6,840	\$ 32,411	\$ 5,604	\$ 1,916	\$ 3,422	\$ 267	\$ 11,620	\$ 11,620
% to Total School	100.0%	84.0%	1.6%	10.2%	0.8%	1.6%	7.8%	1.3%	0.5%	0.8%	0.1%	2.8%	2.8%
Per Pupil	\$ 31,968	\$ 26,853	\$ 519	\$ 3,271	\$ 252	\$ 526	\$ 2,493	\$ 431	\$ 147	\$ 263	\$ 21	\$ 894	\$ 894
POHUKAANA													
Enrollment	11												
Amount	\$ 467,599	\$ 354,181	\$ 14,581	\$ 34,909	\$ 2,772	\$ 4,712	\$ 27,424	\$ 36,027	\$ 1,622	\$ 34,060	\$ 346	\$ 27,902	\$ 27,902
% to Total School	100.0%	75.7%	3.1%	7.5%	0.6%	1.0%	5.9%	7.7%	0.3%	7.3%	0.1%	6.0%	6.0%
Per Pupil	\$ 42,509	\$ 32,198	\$ 1,326	\$ 3,174	\$ 252	\$ 428	\$ 2,493	\$ 3,275	\$ 147	\$ 3,096	\$ 31	\$ 2,537	\$ 2,537
SHRINER'S HOSPITAL													
Enrollment	0												
Amount	\$ 202,474	\$ 189,456	\$ -	\$ 1,398	\$ -	\$ 1,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,620	\$ 11,620
% to Total School	100.0%	93.6%	0.0%	0.7%	0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	5.7%	5.7%
Per Pupil	---	---	---	---	---	---	---	---	---	---	---	---	---

Appendix D: Expenditures by Function

	TOTAL			INSTRUCTION				SUPPORT				OPERATIONS				LEADERSHIP	
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	SUB-TOTAL	School Management			
															Amount	% to Total School	Per Pupil
Central District																	
AIEA																	
Enrollment	374																
Amount	\$ 2,425,409	\$ 1,574,045	\$ 82,156	\$ 378,599	\$ 216,296	\$ 35,219	\$ 127,084	\$ 292,365	\$ 66,040	\$ 221,090	\$ 5,235	\$ 180,399	\$ 180,399	\$ 7.4%	\$ 482	\$ 7.4%	
% to Total School	100.0%	64.9%	3.4%	15.6%	8.9%	1.5%	5.2%	12.1%	2.7%	9.1%	0.2%	7.4%	7.4%				
Per Pupil	\$ 6,485	\$ 4,209	\$ 220	\$ 1,012	\$ 578	\$ 94	\$ 340	\$ 782	\$ 177	\$ 591	\$ 14	\$ 482	\$ 482				
ALIAMANU																	
Enrollment	889																
Amount	\$ 4,225,497	\$ 2,790,006	\$ 169,284	\$ 624,423	\$ 415,404	\$ 87,675	\$ 121,345	\$ 550,838	\$ 145,711	\$ 394,133	\$ 10,993	\$ 260,230	\$ 260,230	\$ 6.2%	\$ 293	\$ 6.2%	
% to Total School	100.0%	66.0%	4.0%	14.8%	9.8%	2.1%	2.9%	13.0%	3.4%	9.3%	0.3%	6.2%	6.2%				
Per Pupil	\$ 4,753	\$ 3,138	\$ 190	\$ 702	\$ 467	\$ 99	\$ 136	\$ 620	\$ 164	\$ 443	\$ 12	\$ 293	\$ 293				
HALE KUILA																	
Enrollment	985																
Amount	\$ 4,747,207	\$ 3,054,791	\$ 210,862	\$ 585,987	\$ 319,626	\$ 90,720	\$ 175,642	\$ 827,345	\$ 426,313	\$ 383,528	\$ 17,504	\$ 279,083	\$ 279,083	\$ 5.9%	\$ 283	\$ 5.9%	
% to Total School	100.0%	64.3%	4.4%	12.3%	6.7%	1.9%	3.7%	17.4%	9.0%	8.1%	0.4%	5.9%	5.9%				
Per Pupil	\$ 4,819	\$ 3,101	\$ 214	\$ 595	\$ 324	\$ 92	\$ 178	\$ 840	\$ 433	\$ 389	\$ 18	\$ 283	\$ 283				
HALEIWA																	
Enrollment	483																
Amount	\$ 3,159,722	\$ 2,008,261	\$ 129,128	\$ 380,986	\$ 223,401	\$ 44,664	\$ 112,921	\$ 600,939	\$ 316,929	\$ 276,703	\$ 7,307	\$ 169,536	\$ 169,536	\$ 5.4%	\$ 351	\$ 5.4%	
% to Total School	100.0%	63.6%	4.1%	12.1%	7.1%	1.4%	3.6%	19.0%	10.0%	8.8%	0.2%	5.4%	5.4%				
Per Pupil	\$ 6,542	\$ 4,158	\$ 267	\$ 789	\$ 463	\$ 92	\$ 234	\$ 1,244	\$ 656	\$ 573	\$ 15	\$ 351	\$ 351				
HELEMANO																	
Enrollment	792																
Amount	\$ 4,086,685	\$ 2,589,528	\$ 332,375	\$ 498,277	\$ 287,870	\$ 73,691	\$ 136,717	\$ 762,296	\$ 420,618	\$ 327,420	\$ 14,259	\$ 236,585	\$ 236,585	\$ 5.8%	\$ 299	\$ 5.8%	
% to Total School	100.0%	63.4%	8.1%	12.2%	7.0%	1.8%	3.3%	18.7%	10.3%	8.0%	0.3%	5.8%	5.8%				
Per Pupil	\$ 5,160	\$ 3,270	\$ 420	\$ 629	\$ 363	\$ 93	\$ 173	\$ 962	\$ 531	\$ 413	\$ 18	\$ 299	\$ 299				
HICKAM																	
Enrollment	793																
Amount	\$ 3,582,633	\$ 2,117,274	\$ 168,008	\$ 542,003	\$ 360,248	\$ 69,889	\$ 111,865	\$ 674,728	\$ 350,229	\$ 314,539	\$ 9,961	\$ 248,628	\$ 248,628	\$ 6.9%	\$ 314	\$ 6.9%	
% to Total School	100.0%	59.1%	4.7%	15.1%	10.1%	2.0%	3.1%	18.8%	9.8%	8.8%	0.3%	6.9%	6.9%				
Per Pupil	\$ 4,518	\$ 2,670	\$ 212	\$ 683	\$ 454	\$ 88	\$ 141	\$ 851	\$ 442	\$ 397	\$ 13	\$ 314	\$ 314				
ILIAHI																	
Enrollment	501																
Amount	\$ 2,943,661	\$ 1,851,887	\$ 157,770	\$ 439,775	\$ 277,680	\$ 53,957	\$ 108,138	\$ 507,227	\$ 271,426	\$ 224,553	\$ 5,248	\$ 144,771	\$ 144,771	\$ 4.9%	\$ 289	\$ 4.9%	
% to Total School	100.0%	62.9%	5.4%	14.9%	9.4%	1.8%	3.7%	17.2%	9.4%	7.6%	0.2%	4.9%	4.9%				
Per Pupil	\$ 5,875	\$ 3,696	\$ 315	\$ 878	\$ 554	\$ 108	\$ 216	\$ 1,012	\$ 554	\$ 448	\$ 10	\$ 289	\$ 289				
KAAALA																	
Enrollment	563																
Amount	\$ 3,566,706	\$ 2,052,333	\$ 102,342	\$ 442,954	\$ 284,401	\$ 52,488	\$ 106,065	\$ 610,357	\$ 335,127	\$ 269,068	\$ 6,162	\$ 251,062	\$ 251,062	\$ 7.5%	\$ 446	\$ 7.5%	
% to Total School	100.0%	61.1%	3.0%	13.2%	8.5%	1.6%	3.2%	18.2%	10.0%	8.0%	0.2%	7.5%	7.5%				
Per Pupil	\$ 5,962	\$ 3,645	\$ 182	\$ 787	\$ 505	\$ 93	\$ 188	\$ 1,084	\$ 595	\$ 478	\$ 11	\$ 446	\$ 446				
KIPAPA																	
Enrollment	954																
Amount	\$ 5,166,004	\$ 3,301,320	\$ 241,356	\$ 683,262	\$ 445,669	\$ 85,813	\$ 151,780	\$ 911,235	\$ 477,064	\$ 420,182	\$ 13,989	\$ 270,186	\$ 270,186	\$ 5.2%	\$ 283	\$ 5.2%	
% to Total School	100.0%	63.9%	4.7%	13.2%	8.6%	1.7%	2.9%	17.6%	9.2%	8.1%	0.3%	5.2%	5.2%				
Per Pupil	\$ 5,415	\$ 3,461	\$ 253	\$ 716	\$ 467	\$ 90	\$ 159	\$ 955	\$ 500	\$ 440	\$ 15	\$ 283	\$ 283				

Appendix D: Expenditures by Function

Central District	TOTAL			INSTRUCTION				SUPPORT				OPERATIONS				LEADERSHIP	
	Enrollment	Amount	%	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management	
																	Amount
Elementary Schools																	
MAKALAPA	705																
Enrollment																	
Amount	\$ 3,939,671	\$ 1,977,808	50.2%	\$ 2,133,103	\$ 1,977,808	\$ 155,294	\$ 322,399	\$ 62,267	\$ 125,170	\$ 1,063,416	\$ 735,106	\$ 318,455	\$ 9,855	\$ 233,317	\$ 233,317	\$ 233,317	
% to Total School	100.0%	54.1%	3.9%	54.1%	50.2%	3.9%	8.2%	1.6%	3.2%	27.0%	18.7%	8.1%	0.3%	5.9%	5.9%	5.9%	
Per Pupil	\$ 5,588	\$ 2,805	\$ 220	\$ 3,026	\$ 2,805	\$ 220	\$ 457	\$ 88	\$ 178	\$ 1,508	\$ 1,043	\$ 452	\$ 14	\$ 331	\$ 331	\$ 331	
MILILANI/MAUKA	633																
Enrollment																	
Amount	\$ 3,263,150	\$ 1,723,185	52.8%	\$ 1,831,664	\$ 1,723,185	\$ 108,479	\$ 345,228	\$ 56,198	\$ 74,488	\$ 734,935	\$ 325,903	\$ 392,013	\$ 17,020	\$ 220,636	\$ 220,636	\$ 220,636	
% to Total School	100.0%	56.1%	3.3%	56.1%	52.8%	3.3%	10.6%	1.7%	2.3%	22.5%	10.0%	12.0%	0.5%	6.8%	6.8%	6.8%	
Per Pupil	\$ 5,155	\$ 2,894	\$ 171	\$ 2,894	\$ 2,722	\$ 171	\$ 545	\$ 89	\$ 118	\$ 1,161	\$ 515	\$ 619	\$ 27	\$ 349	\$ 349	\$ 349	
MILILANI/UKA	1244																
Enrollment																	
Amount	\$ 6,056,174	\$ 3,437,483	56.8%	\$ 3,768,160	\$ 3,437,483	\$ 330,678	\$ 672,162	\$ 108,529	\$ 200,231	\$ 942,907	\$ 203,367	\$ 722,354	\$ 17,186	\$ 364,184	\$ 364,184	\$ 364,184	
% to Total School	100.0%	62.2%	5.5%	62.2%	56.8%	5.5%	11.1%	1.8%	3.3%	15.6%	3.4%	11.9%	0.3%	6.0%	6.0%	6.0%	
Per Pupil	\$ 4,868	\$ 3,029	\$ 265	\$ 3,029	\$ 2,763	\$ 265	\$ 540	\$ 87	\$ 161	\$ 758	\$ 163	\$ 581	\$ 14	\$ 293	\$ 293	\$ 293	
MILILANI/WAENA	998																
Enrollment																	
Amount	\$ 4,765,897	\$ 2,888,877	60.6%	\$ 3,083,097	\$ 2,888,877	\$ 194,219	\$ 509,645	\$ 87,003	\$ 168,782	\$ 624,438	\$ 158,456	\$ 450,683	\$ 15,300	\$ 292,932	\$ 292,932	\$ 292,932	
% to Total School	100.0%	64.7%	4.1%	64.7%	60.6%	4.1%	10.7%	1.8%	3.5%	13.1%	3.3%	9.3%	0.3%	6.1%	6.1%	6.1%	
Per Pupil	\$ 4,775	\$ 3,089	\$ 195	\$ 3,089	\$ 2,895	\$ 195	\$ 511	\$ 87	\$ 169	\$ 626	\$ 159	\$ 452	\$ 15	\$ 294	\$ 294	\$ 294	
MOANALUA	779																
Enrollment																	
Amount	\$ 4,082,705	\$ 2,361,186	57.8%	\$ 2,491,483	\$ 2,361,186	\$ 130,298	\$ 429,576	\$ 66,673	\$ 79,302	\$ 760,434	\$ 407,785	\$ 346,749	\$ 5,899	\$ 255,237	\$ 255,237	\$ 255,237	
% to Total School	100.0%	61.0%	3.2%	61.0%	57.8%	3.2%	10.5%	1.6%	1.9%	18.6%	10.0%	8.5%	0.1%	6.3%	6.3%	6.3%	
Per Pupil	\$ 5,241	\$ 3,198	\$ 167	\$ 3,198	\$ 3,031	\$ 167	\$ 551	\$ 86	\$ 102	\$ 976	\$ 523	\$ 445	\$ 8	\$ 328	\$ 328	\$ 328	
MOKULELE	686																
Enrollment																	
Amount	\$ 3,352,282	\$ 1,914,722	57.1%	\$ 2,051,429	\$ 1,914,722	\$ 136,707	\$ 263,792	\$ 61,881	\$ 121,789	\$ 653,310	\$ 358,488	\$ 287,878	\$ 6,943	\$ 200,081	\$ 200,081	\$ 200,081	
% to Total School	100.0%	61.2%	4.1%	61.2%	57.1%	4.1%	7.9%	1.8%	3.6%	19.5%	10.7%	8.6%	0.2%	6.0%	6.0%	6.0%	
Per Pupil	\$ 4,887	\$ 2,791	\$ 199	\$ 2,990	\$ 2,791	\$ 199	\$ 385	\$ 90	\$ 178	\$ 952	\$ 523	\$ 420	\$ 10	\$ 292	\$ 292	\$ 292	
NIMITZ	761																
Enrollment																	
Amount	\$ 3,891,232	\$ 2,190,091	56.3%	\$ 2,393,947	\$ 2,190,091	\$ 203,856	\$ 278,683	\$ 66,634	\$ 147,714	\$ 779,551	\$ 399,720	\$ 363,125	\$ 16,706	\$ 224,703	\$ 224,703	\$ 224,703	
% to Total School	100.0%	61.5%	5.2%	61.5%	56.3%	5.2%	7.2%	1.7%	3.8%	20.0%	10.3%	9.3%	0.4%	5.8%	5.8%	5.8%	
Per Pupil	\$ 5,113	\$ 3,146	\$ 268	\$ 3,146	\$ 2,878	\$ 268	\$ 366	\$ 88	\$ 194	\$ 1,024	\$ 525	\$ 477	\$ 22	\$ 295	\$ 295	\$ 295	
PEARL HARBOR	777																
Enrollment																	
Amount	\$ 4,262,623	\$ 2,589,421	60.7%	\$ 2,740,974	\$ 2,589,421	\$ 151,552	\$ 294,565	\$ 69,284	\$ 148,464	\$ 776,441	\$ 403,781	\$ 360,617	\$ 12,043	\$ 232,896	\$ 232,896	\$ 232,896	
% to Total School	100.0%	64.3%	3.6%	64.3%	60.7%	3.6%	6.9%	1.6%	3.5%	18.2%	9.5%	8.5%	0.3%	5.5%	5.5%	5.5%	
Per Pupil	\$ 5,486	\$ 3,528	\$ 195	\$ 3,528	\$ 3,333	\$ 195	\$ 379	\$ 89	\$ 191	\$ 999	\$ 520	\$ 464	\$ 15	\$ 300	\$ 300	\$ 300	
PEARL HARBOR KAI	681																
Enrollment																	
Amount	\$ 3,879,614	\$ 2,236,920	57.7%	\$ 2,352,881	\$ 2,236,920	\$ 115,962	\$ 361,693	\$ 61,955	\$ 193,761	\$ 687,953	\$ 355,775	\$ 325,014	\$ 7,164	\$ 221,371	\$ 221,371	\$ 221,371	
% to Total School	100.0%	60.6%	3.0%	60.6%	57.7%	3.0%	9.3%	1.6%	5.0%	17.7%	9.2%	8.4%	0.2%	5.7%	5.7%	5.7%	
Per Pupil	\$ 5,697	\$ 3,455	\$ 170	\$ 3,455	\$ 3,285	\$ 170	\$ 531	\$ 91	\$ 285	\$ 1,010	\$ 522	\$ 477	\$ 11	\$ 325	\$ 325	\$ 325	

Appendix D: Expenditures by Function

	TOTAL			INSTRUCTION			SUPPORT			OPERATIONS				LEADERSHIP		
	Enrollment	Amount	%	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Central District																
PEARL RIDGE																
Enrollment	620															
Amount	\$ 3,067,846	\$ 1,911,660	62.3%	\$ 501,079	\$ 1,803,969	\$ 107,691	\$ 322,390	\$ 102,321	\$ 76,368	\$ 101,017	\$ 294,162	\$ 6,925	\$ 253,003	\$ 253,003	\$ 8.2%	\$ 253,003
% to Total School	100.0%	62.3%		16.3%	58.8%	3.5%	10.5%	3.3%	2.5%	3.3%	9.6%	0.2%	8.2%	8.2%		8.2%
Per Pupil	\$ 4,948	\$ 3,083		\$ 808	\$ 2,910	\$ 174	\$ 520	\$ 165	\$ 123	\$ 163	\$ 474	\$ 11	\$ 408	\$ 408	\$ 408	\$ 408
RED HILL																
Enrollment	682															
Amount	\$ 3,580,117	\$ 2,112,560	59.0%	\$ 559,256	\$ 1,996,371	\$ 116,189	\$ 386,102	\$ 58,618	\$ 114,556	\$ 368,213	\$ 301,408	\$ 10,209	\$ 228,471	\$ 228,471	\$ 6.4%	\$ 228,471
% to Total School	100.0%	59.0%		15.6%	55.8%	3.2%	10.8%	1.6%	3.2%	10.3%	8.4%	0.3%	6.4%	6.4%		6.4%
Per Pupil	\$ 5,249	\$ 3,098		\$ 820	\$ 2,927	\$ 170	\$ 566	\$ 86	\$ 168	\$ 540	\$ 442	\$ 15	\$ 335	\$ 335	\$ 335	\$ 335
SALT LAKE																
Enrollment	802															
Amount	\$ 4,020,803	\$ 2,685,855	66.8%	\$ 546,014	\$ 2,536,776	\$ 149,079	\$ 357,540	\$ 73,222	\$ 115,252	\$ 130,793	\$ 366,477	\$ 12,285	\$ 289,379	\$ 289,379	\$ 7.2%	\$ 289,379
% to Total School	100.0%	66.6%		13.5%	62.9%	3.7%	8.9%	1.8%	2.9%	3.2%	9.1%	0.3%	7.2%	7.2%		7.2%
Per Pupil	\$ 5,026	\$ 3,349		\$ 681	\$ 3,163	\$ 186	\$ 446	\$ 91	\$ 144	\$ 163	\$ 457	\$ 15	\$ 361	\$ 361	\$ 361	\$ 361
SCOTT																
Enrollment	825															
Amount	\$ 4,281,381	\$ 2,603,087	60.8%	\$ 584,065	\$ 2,474,680	\$ 128,397	\$ 403,295	\$ 72,385	\$ 108,386	\$ 433,172	\$ 360,445	\$ 9,086	\$ 291,526	\$ 291,526	\$ 6.8%	\$ 291,526
% to Total School	100.0%	60.8%		13.6%	57.8%	3.0%	9.4%	1.7%	2.5%	10.1%	8.4%	0.2%	6.8%	6.8%		6.8%
Per Pupil	\$ 5,190	\$ 3,155		\$ 708	\$ 3,000	\$ 156	\$ 489	\$ 88	\$ 131	\$ 525	\$ 437	\$ 11	\$ 353	\$ 353	\$ 353	\$ 353
SHAFER																
Enrollment	416															
Amount	\$ 2,149,224	\$ 1,358,381	63.3%	\$ 386,479	\$ 1,209,902	\$ 148,479	\$ 275,137	\$ 36,819	\$ 74,522	\$ 262,491	\$ 190,882	\$ 4,108	\$ 142,173	\$ 142,173	\$ 6.6%	\$ 142,173
% to Total School	100.0%	63.2%		18.0%	56.3%	6.9%	12.8%	1.7%	3.5%	12.2%	8.9%	0.2%	6.6%	6.6%		6.6%
Per Pupil	\$ 5,166	\$ 3,265		\$ 929	\$ 2,908	\$ 357	\$ 661	\$ 89	\$ 179	\$ 630	\$ 459	\$ 10	\$ 342	\$ 342	\$ 342	\$ 342
SOLOMON																
Enrollment	1116															
Amount	\$ 5,977,797	\$ 3,724,459	62.3%	\$ 947,830	\$ 3,489,224	\$ 235,235	\$ 613,004	\$ 105,736	\$ 229,090	\$ 998,776	\$ 459,298	\$ 17,700	\$ 306,733	\$ 306,733	\$ 5.1%	\$ 306,733
% to Total School	100.0%	62.3%		15.9%	58.4%	3.9%	10.3%	1.8%	3.8%	16.7%	7.7%	0.3%	5.1%	5.1%		5.1%
Per Pupil	\$ 5,356	\$ 3,337		\$ 849	\$ 3,127	\$ 211	\$ 549	\$ 95	\$ 205	\$ 895	\$ 412	\$ 16	\$ 275	\$ 275	\$ 275	\$ 275
WAHIAWA																
Enrollment	547															
Amount	\$ 3,986,337	\$ 2,559,320	64.2%	\$ 554,208	\$ 2,430,778	\$ 128,542	\$ 299,376	\$ 54,902	\$ 199,930	\$ 638,650	\$ 288,260	\$ 6,498	\$ 234,158	\$ 234,158	\$ 5.9%	\$ 234,158
% to Total School	100.0%	64.2%		13.9%	61.0%	3.2%	7.5%	1.4%	5.0%	16.0%	7.2%	0.2%	5.9%	5.9%		5.9%
Per Pupil	\$ 7,288	\$ 4,679		\$ 1,013	\$ 4,444	\$ 235	\$ 547	\$ 100	\$ 366	\$ 1,168	\$ 527	\$ 12	\$ 428	\$ 428	\$ 428	\$ 428
WAILUA																
Enrollment	617															
Amount	\$ 3,459,601	\$ 2,103,294	60.8%	\$ 496,521	\$ 1,991,090	\$ 112,205	\$ 298,263	\$ 68,918	\$ 129,341	\$ 639,799	\$ 286,930	\$ 8,234	\$ 219,987	\$ 219,987	\$ 6.4%	\$ 219,987
% to Total School	100.0%	60.8%		14.4%	57.6%	3.2%	8.6%	2.0%	3.7%	18.5%	8.3%	0.2%	6.4%	6.4%		6.4%
Per Pupil	\$ 5,607	\$ 3,409		\$ 805	\$ 3,227	\$ 182	\$ 483	\$ 112	\$ 210	\$ 1,037	\$ 465	\$ 13	\$ 357	\$ 357	\$ 357	\$ 357
WAIMALU																
Enrollment	829															
Amount	\$ 4,553,807	\$ 2,815,973	61.8%	\$ 699,444	\$ 2,654,324	\$ 161,649	\$ 487,949	\$ 73,043	\$ 138,452	\$ 794,650	\$ 349,858	\$ 10,017	\$ 243,739	\$ 243,739	\$ 5.4%	\$ 243,739
% to Total School	100.0%	61.8%		15.4%	58.3%	3.5%	10.7%	1.6%	3.0%	17.5%	7.7%	0.2%	5.4%	5.4%		5.4%
Per Pupil	\$ 5,493	\$ 3,397		\$ 844	\$ 3,202	\$ 195	\$ 589	\$ 88	\$ 167	\$ 959	\$ 422	\$ 12	\$ 294	\$ 294	\$ 294	\$ 294

Appendix D: Expenditures by Function

TOTAL	INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP				
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management	
Central District														
Elementary Schools														
WEBBLING	Enrollment	554												
	Amount	\$ 2,580,025	\$ 1,458,245	\$ 102,698	\$ 430,245	\$ 298,165	\$ 44,803	\$ 87,276	\$ 370,737	\$ 90,973	\$ 272,516	\$ 7,249	\$ 218,100	\$ 218,100
	% to Total School	100.0%	56.5%	4.0%	16.7%	11.6%	1.7%	3.4%	14.4%	3.5%	10.6%	0.3%	8.5%	8.5%
	Per Pupil	\$ 4,832	\$ 2,731	\$ 192	\$ 806	\$ 558	\$ 84	\$ 163	\$ 694	\$ 170	\$ 510	\$ 14	\$ 408	\$ 408
WHEELER	Enrollment	947												
	Amount	\$ 4,638,876	\$ 2,964,577	\$ 155,946	\$ 683,265	\$ 365,394	\$ 91,723	\$ 226,148	\$ 574,113	\$ 161,886	\$ 397,620	\$ 14,607	\$ 260,976	\$ 260,976
	% to Total School	100.0%	63.9%	3.4%	14.7%	7.9%	2.0%	4.9%	12.4%	3.5%	8.6%	0.3%	5.6%	5.6%
	Per Pupil	\$ 4,898	\$ 3,130	\$ 165	\$ 722	\$ 386	\$ 97	\$ 239	\$ 606	\$ 171	\$ 420	\$ 15	\$ 276	\$ 276
Central District														
Intermediate Schools														
AIEA INTERMEDIATE	Enrollment	726												
	Amount	\$ 4,400,777	\$ 2,232,384	\$ 155,201	\$ 527,592	\$ 318,646	\$ 65,362	\$ 143,583	\$ 1,209,081	\$ 820,054	\$ 378,248	\$ 10,779	\$ 276,519	\$ 276,519
	% to Total School	100.0%	50.7%	3.5%	12.0%	7.2%	1.5%	3.3%	27.5%	18.6%	8.6%	0.2%	6.3%	6.3%
	Per Pupil	\$ 6,062	\$ 3,075	\$ 214	\$ 727	\$ 439	\$ 90	\$ 198	\$ 1,665	\$ 1,130	\$ 521	\$ 15	\$ 381	\$ 381
ALLAMANU INTERMEDIATE	Enrollment	911												
	Amount	\$ 4,867,157	\$ 2,512,980	\$ 164,620	\$ 666,877	\$ 412,837	\$ 81,866	\$ 172,174	\$ 1,168,036	\$ 702,465	\$ 455,092	\$ 10,479	\$ 354,644	\$ 354,644
	% to Total School	100.0%	51.6%	3.4%	13.7%	8.5%	1.7%	3.5%	24.0%	14.4%	9.4%	0.2%	7.3%	7.3%
	Per Pupil	\$ 5,343	\$ 2,758	\$ 181	\$ 732	\$ 453	\$ 90	\$ 189	\$ 1,282	\$ 771	\$ 500	\$ 12	\$ 389	\$ 389
MOANALUA INTERMEDIATE	Enrollment	942												
	Amount	\$ 4,626,967	\$ 2,600,478	\$ 185,916	\$ 668,274	\$ 416,537	\$ 82,533	\$ 169,204	\$ 847,765	\$ 413,484	\$ 420,067	\$ 14,215	\$ 324,533	\$ 324,533
	% to Total School	100.0%	56.2%	4.0%	14.4%	9.0%	1.8%	3.7%	18.3%	8.9%	9.1%	0.3%	7.0%	7.0%
	Per Pupil	\$ 4,912	\$ 2,761	\$ 197	\$ 709	\$ 442	\$ 88	\$ 180	\$ 900	\$ 439	\$ 446	\$ 15	\$ 345	\$ 345
WAHIAWA INTERMEDIATE	Enrollment	1084												
	Amount	\$ 5,695,605	\$ 3,097,336	\$ 228,228	\$ 950,643	\$ 509,233	\$ 101,775	\$ 339,634	\$ 1,030,406	\$ 502,024	\$ 511,087	\$ 17,295	\$ 388,992	\$ 388,992
	% to Total School	100.0%	54.4%	4.0%	16.7%	8.9%	1.8%	6.0%	18.1%	8.8%	9.0%	0.3%	6.8%	6.8%
	Per Pupil	\$ 5,254	\$ 2,857	\$ 211	\$ 877	\$ 470	\$ 94	\$ 313	\$ 951	\$ 463	\$ 471	\$ 16	\$ 359	\$ 359
WHEELER INTERMEDIATE	Enrollment	1051												
	Amount	\$ 5,367,958	\$ 2,779,338	\$ 176,996	\$ 801,485	\$ 507,070	\$ 93,270	\$ 201,144	\$ 1,199,731	\$ 719,707	\$ 463,186	\$ 16,839	\$ 410,407	\$ 410,407
	% to Total School	100.0%	51.8%	3.3%	14.9%	9.4%	1.7%	3.7%	22.3%	13.4%	8.6%	0.3%	7.6%	7.6%
	Per Pupil	\$ 5,107	\$ 2,644	\$ 168	\$ 763	\$ 482	\$ 89	\$ 191	\$ 1,142	\$ 685	\$ 441	\$ 16	\$ 390	\$ 390

Appendix D: Expenditures by Function

	TOTAL		INSTRUCTION				SUPPORT				OPERATIONS				LEADERSHIP	
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management	SUB-TOTAL	School Management	
Central District																
High Schools																
AIEA HIGH	1592															
Enrollment																
Amount	\$ 8,197,547	\$ 4,434,207	\$ 475,145	\$ 1,455,438	\$ 989,680	\$ 157,091	\$ 308,668	\$ 1,293,784	\$ 544,038	\$ 727,875	\$ 21,872	\$ 538,972	\$ 538,972	\$ 6.6%	\$ 339	
% to Total School	100.0%	54.1%	5.8%	17.8%	12.1%	1.9%	3.8%	15.8%	6.6%	8.9%	0.3%	6.6%	6.6%			
Per Pupil	\$ 5,149	\$ 2,785	\$ 298	\$ 914	\$ 622	\$ 99	\$ 194	\$ 813	\$ 342	\$ 457	\$ 14	\$ 339	\$ 339			
LEILEHUA HIGH	1771															
Enrollment																
Amount	\$ 9,060,270	\$ 4,849,917	\$ 500,004	\$ 1,702,112	\$ 996,204	\$ 164,762	\$ 541,146	\$ 1,540,822	\$ 679,443	\$ 828,081	\$ 33,297	\$ 467,414	\$ 467,414	\$ 5.2%	\$ 264	
% to Total School	100.0%	53.5%	5.5%	18.8%	11.0%	1.8%	6.0%	17.0%	7.5%	9.1%	0.4%	5.2%	5.2%			
Per Pupil	\$ 5,116	\$ 2,739	\$ 282	\$ 961	\$ 563	\$ 93	\$ 306	\$ 870	\$ 384	\$ 468	\$ 19	\$ 264	\$ 264			
MILILANI HIGH	2383															
Enrollment																
Amount	\$ 11,521,125	\$ 5,949,572	\$ 616,263	\$ 1,818,464	\$ 1,178,450	\$ 241,983	\$ 398,031	\$ 2,435,651	\$ 1,314,593	\$ 1,062,728	\$ 58,330	\$ 701,175	\$ 701,175	\$ 6.1%	\$ 294	
% to Total School	100.0%	51.6%	5.3%	15.8%	10.2%	2.1%	3.5%	21.1%	11.4%	9.2%	0.5%	6.1%	6.1%			
Per Pupil	\$ 4,835	\$ 2,497	\$ 259	\$ 763	\$ 495	\$ 102	\$ 167	\$ 1,022	\$ 552	\$ 446	\$ 24	\$ 294	\$ 294			
MOANALUA HIGH	2018															
Enrollment																
Amount	\$ 9,538,902	\$ 5,069,888	\$ 470,549	\$ 1,601,927	\$ 1,062,127	\$ 177,502	\$ 362,198	\$ 1,758,077	\$ 729,947	\$ 998,092	\$ 30,037	\$ 638,561	\$ 638,561	\$ 6.7%	\$ 316	
% to Total School	100.0%	53.1%	4.9%	16.8%	11.1%	1.9%	3.8%	18.4%	7.7%	10.5%	0.3%	6.7%	6.7%			
Per Pupil	\$ 4,727	\$ 2,512	\$ 233	\$ 794	\$ 526	\$ 88	\$ 179	\$ 871	\$ 362	\$ 495	\$ 15	\$ 316	\$ 316			
RADFORD HIGH	1403															
Enrollment																
Amount	\$ 7,630,595	\$ 4,007,244	\$ 378,924	\$ 1,422,897	\$ 1,044,307	\$ 131,068	\$ 247,522	\$ 1,390,766	\$ 603,453	\$ 760,496	\$ 26,817	\$ 430,764	\$ 430,764	\$ 5.6%	\$ 307	
% to Total School	100.0%	52.5%	5.0%	18.6%	13.7%	1.7%	3.2%	18.2%	7.9%	10.0%	0.4%	5.6%	5.6%			
Per Pupil	\$ 5,439	\$ 2,856	\$ 270	\$ 1,014	\$ 744	\$ 93	\$ 176	\$ 991	\$ 430	\$ 542	\$ 19	\$ 307	\$ 307			
Other Schools																
WAIALUA HIGH & INTERMEDIATE	1022															
Enrollment																
Amount	\$ 7,342,805	\$ 3,498,139	\$ 858,734	\$ 1,442,316	\$ 959,672	\$ 99,730	\$ 382,914	\$ 1,096,971	\$ 442,608	\$ 629,344	\$ 25,019	\$ 446,646	\$ 446,646	\$ 6.1%	\$ 437	
% to Total School	100.0%	47.6%	11.7%	19.6%	13.1%	1.4%	5.2%	14.9%	6.0%	8.6%	0.3%	6.1%	6.1%			
Per Pupil	\$ 7,185	\$ 3,423	\$ 840	\$ 1,411	\$ 939	\$ 98	\$ 375	\$ 1,073	\$ 433	\$ 616	\$ 24	\$ 437	\$ 437			

Appendix D: Expenditures by Function

	TOTAL			INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP				
	Enrollment	Amount	% to Total School	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management	
																	Elementary Schools
AHRENS	1630																
Enrollment																	
Amount	\$ 9,180,482	\$ 5,842,781	\$ 63.6%	\$ 5,842,781	\$ 5,493,281	\$ 349,500	\$ 726,040	\$ 190,878	\$ 258,238	\$ 1,820,040	\$ 1,100,094	\$ 699,772	\$ 20,173	\$ 342,505	\$ 342,505	\$ 3.7%	
% to Total School	100.0%	63.6%	3.8%	12.8%	7.9%	2.1%	2.8%	2.1%	2.8%	19.8%	12.0%	7.6%	0.2%	3.7%	210	3.7%	
Per Pupil	\$ 5,632	\$ 3,585	\$ 214	\$ 721	\$ 3,370	\$ 214	\$ 445	\$ 117	\$ 158	\$ 1,117	\$ 675	\$ 429	\$ 12	\$ 210	\$ 210	\$ 2.0	
BARBERS POINT	505																
Enrollment																	
Amount	\$ 2,739,656	\$ 1,643,859	\$ 60.0%	\$ 1,643,859	\$ 1,556,632	\$ 87,227	\$ 175,263	\$ 59,636	\$ 84,325	\$ 598,042	\$ 288,577	\$ 296,427	\$ 13,038	\$ 178,531	\$ 178,531	\$ 6.5%	
% to Total School	100.0%	60.0%	3.2%	11.7%	56.8%	3.2%	6.4%	2.2%	3.1%	21.8%	10.5%	10.8%	0.5%	6.5%	354	6.5%	
Per Pupil	\$ 5,425	\$ 3,255	\$ 173	\$ 632	\$ 3,082	\$ 173	\$ 347	\$ 118	\$ 167	\$ 1,184	\$ 571	\$ 587	\$ 26	\$ 354	\$ 354	\$ 3.5	
EWA	669																
Enrollment																	
Amount	\$ 3,022,911	\$ 1,907,743	\$ 63.1%	\$ 1,907,743	\$ 1,809,653	\$ 98,090	\$ 246,387	\$ 76,483	\$ 117,205	\$ 425,126	\$ 108,232	\$ 300,305	\$ 16,588	\$ 249,967	\$ 249,967	\$ 8.3%	
% to Total School	100.0%	63.1%	3.2%	14.6%	59.9%	3.2%	8.2%	2.5%	3.9%	14.1%	3.6%	9.9%	0.5%	8.3%	374	8.3%	
Per Pupil	\$ 4,519	\$ 2,852	\$ 147	\$ 688	\$ 2,705	\$ 147	\$ 368	\$ 114	\$ 175	\$ 635	\$ 162	\$ 449	\$ 25	\$ 374	\$ 374	\$ 3.7	
EWA BEACH	571																
Enrollment																	
Amount	\$ 2,882,695	\$ 1,633,880	\$ 56.7%	\$ 1,633,880	\$ 1,546,119	\$ 87,761	\$ 262,927	\$ 66,816	\$ 94,100	\$ 616,637	\$ 343,433	\$ 260,919	\$ 12,285	\$ 208,336	\$ 208,336	\$ 7.2%	
% to Total School	100.0%	56.7%	3.0%	14.7%	53.6%	3.0%	9.1%	2.3%	3.3%	21.4%	11.9%	9.1%	0.4%	7.2%	365	7.2%	
Per Pupil	\$ 5,049	\$ 2,861	\$ 154	\$ 742	\$ 2,708	\$ 154	\$ 460	\$ 117	\$ 165	\$ 1,080	\$ 601	\$ 457	\$ 22	\$ 365	\$ 365	\$ 3.6	
HOLEMUA	0																
Enrollment																	
Amount	\$ 562,518	\$ 394,888	\$ 70.2%	\$ 394,888	\$ -	\$ -	\$ 74,797	\$ -	\$ -	\$ 108	\$ -	\$ 108	\$ -	\$ 92,725	\$ 92,725	\$ 16.5%	
% to Total School	100.0%	70.2%	0.0%	13.3%	0.0%	0.0%	13.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	16.5%	-	16.5%	
Per Pupil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HONOWAI	820																
Enrollment																	
Amount	\$ 4,877,508	\$ 2,955,264	\$ 60.6%	\$ 2,955,264	\$ 2,740,709	\$ 214,555	\$ 325,577	\$ 96,883	\$ 153,055	\$ 1,090,314	\$ 724,487	\$ 351,897	\$ 13,930	\$ 256,415	\$ 256,415	\$ 5.3%	
% to Total School	100.0%	60.6%	4.4%	11.8%	56.2%	4.4%	6.7%	2.0%	3.1%	22.4%	14.9%	7.2%	0.3%	5.3%	313	5.3%	
Per Pupil	\$ 5,948	\$ 3,604	\$ 262	\$ 702	\$ 3,342	\$ 262	\$ 397	\$ 118	\$ 187	\$ 1,330	\$ 884	\$ 429	\$ 17	\$ 313	\$ 313	\$ 3.1	
IROQUOIS POINT	1189																
Enrollment																	
Amount	\$ 5,227,709	\$ 3,012,338	\$ 57.6%	\$ 3,012,338	\$ 2,802,710	\$ 209,628	\$ 386,286	\$ 135,090	\$ 200,573	\$ 1,219,423	\$ 755,322	\$ 470,937	\$ 13,164	\$ 273,999	\$ 273,999	\$ 5.2%	
% to Total School	100.0%	57.6%	4.0%	13.8%	53.6%	4.0%	7.4%	2.6%	3.8%	23.3%	14.1%	9.0%	0.3%	5.2%	230	5.2%	
Per Pupil	\$ 4,397	\$ 2,534	\$ 176	\$ 607	\$ 2,357	\$ 176	\$ 325	\$ 114	\$ 169	\$ 1,026	\$ 618	\$ 396	\$ 11	\$ 230	\$ 230	\$ 2.3	
KAIMILOA	749																
Enrollment																	
Amount	\$ 3,544,789	\$ 2,268,969	\$ 64.0%	\$ 2,268,969	\$ 2,104,185	\$ 164,784	\$ 331,578	\$ 88,248	\$ 156,200	\$ 469,335	\$ 126,491	\$ 330,042	\$ 12,802	\$ 230,460	\$ 230,460	\$ 6.5%	
% to Total School	100.0%	64.0%	4.6%	16.2%	59.4%	4.6%	9.4%	2.5%	4.4%	13.2%	3.6%	9.3%	0.4%	6.5%	308	6.5%	
Per Pupil	\$ 4,733	\$ 3,029	\$ 220	\$ 769	\$ 2,809	\$ 220	\$ 443	\$ 118	\$ 209	\$ 627	\$ 169	\$ 441	\$ 17	\$ 308	\$ 308	\$ 3.0	
KALEIOPU	943																
Enrollment																	
Amount	\$ 3,986,042	\$ 2,627,604	\$ 65.9%	\$ 2,627,604	\$ 2,449,790	\$ 177,815	\$ 348,196	\$ 108,686	\$ 147,474	\$ 536,527	\$ 149,963	\$ 375,528	\$ 11,036	\$ 217,555	\$ 217,555	\$ 5.5%	
% to Total School	100.0%	65.9%	4.5%	15.2%	61.5%	4.5%	8.7%	2.7%	3.7%	13.5%	3.8%	9.4%	0.3%	5.5%	231	5.5%	
Per Pupil	\$ 4,227	\$ 2,786	\$ 189	\$ 641	\$ 2,598	\$ 189	\$ 369	\$ 115	\$ 156	\$ 569	\$ 159	\$ 398	\$ 12	\$ 231	\$ 231	\$ 3.2	

Appendix D: Expenditures by Function

	TOTAL		INSTRUCTION			SUPPORT			OPERATIONS				LEADERSHIP		
	Enrollment	Amount	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Leeward District															
Elementary Schools															
KAMAILE	860														
Enrollment	860														
Amount	\$ 3,750,461	\$ 2,428,998	\$ 2,154,910	\$ 274,088	\$ 610,608	\$ 322,063	\$ 100,872	\$ 187,673	\$ 139,642	\$ 490,521	\$ 343,009	\$ 7,869	\$ 226,334	\$ 226,334	\$ 226,334
% to Total School	100.0%	64.7%	57.4%	7.3%	16.3%	8.6%	2.7%	5.0%	3.7%	13.1%	9.1%	0.2%	6.0%	6.0%	6.0%
Per Pupil	\$ 4,368	\$ 2,824	\$ 2,506	\$ 319	\$ 710	\$ 374	\$ 117	\$ 218	\$ 162	\$ 570	\$ 399	\$ 9	\$ 263	\$ 263	\$ 263
KANOELANI	1054														
Enrollment	1054														
Amount	\$ 4,374,090	\$ 2,893,695	\$ 2,729,088	\$ 164,607	\$ 646,453	\$ 384,310	\$ 119,106	\$ 143,037	\$ 164,365	\$ 578,052	\$ 392,863	\$ 20,825	\$ 255,890	\$ 255,890	\$ 255,890
% to Total School	100.0%	66.2%	62.4%	3.8%	14.8%	8.8%	2.7%	3.3%	3.8%	13.2%	9.0%	0.5%	5.9%	5.9%	5.9%
Per Pupil	\$ 4,150	\$ 2,745	\$ 2,589	\$ 156	\$ 613	\$ 365	\$ 113	\$ 136	\$ 156	\$ 548	\$ 373	\$ 20	\$ 243	\$ 243	\$ 243
KAPOLEI	597														
Enrollment	597														
Amount	\$ 2,763,493	\$ 1,716,699	\$ 1,313,230	\$ 403,468	\$ 394,173	\$ 245,773	\$ 73,474	\$ 74,927	\$ 98,677	\$ 456,099	\$ 304,537	\$ 52,885	\$ 196,522	\$ 196,522	\$ 196,522
% to Total School	100.0%	62.1%	47.5%	14.6%	14.3%	8.9%	2.7%	2.7%	3.6%	16.5%	11.0%	1.9%	7.1%	7.1%	7.1%
Per Pupil	\$ 4,629	\$ 2,876	\$ 2,200	\$ 676	\$ 660	\$ 412	\$ 123	\$ 126	\$ 165	\$ 764	\$ 510	\$ 89	\$ 329	\$ 329	\$ 329
LEHUA	499														
Enrollment	499														
Amount	\$ 2,724,503	\$ 1,646,820	\$ 1,533,795	\$ 113,025	\$ 355,693	\$ 181,309	\$ 58,301	\$ 116,083	\$ 274,400	\$ 542,499	\$ 256,492	\$ 11,607	\$ 179,491	\$ 179,491	\$ 179,491
% to Total School	100.0%	60.4%	56.3%	4.1%	13.1%	6.7%	2.1%	4.3%	10.1%	19.9%	9.4%	0.4%	6.6%	6.6%	6.6%
Per Pupil	\$ 5,460	\$ 3,300	\$ 3,074	\$ 227	\$ 713	\$ 363	\$ 117	\$ 233	\$ 550	\$ 1,087	\$ 514	\$ 23	\$ 360	\$ 360	\$ 360
LEIHOLO	737														
Enrollment	737														
Amount	\$ 3,524,828	\$ 2,209,437	\$ 2,049,989	\$ 159,448	\$ 605,815	\$ 342,459	\$ 87,113	\$ 176,244	\$ 124,828	\$ 490,215	\$ 343,620	\$ 21,767	\$ 219,360	\$ 219,360	\$ 219,360
% to Total School	100.0%	62.7%	58.2%	4.5%	17.3%	9.7%	2.5%	5.0%	3.5%	13.9%	9.7%	0.6%	6.2%	6.2%	6.2%
Per Pupil	\$ 4,783	\$ 2,998	\$ 2,782	\$ 216	\$ 822	\$ 465	\$ 118	\$ 239	\$ 169	\$ 665	\$ 466	\$ 30	\$ 298	\$ 298	\$ 298
MA'ILI	974														
Enrollment	974														
Amount	\$ 4,974,596	\$ 3,020,059	\$ 2,805,810	\$ 214,249	\$ 747,325	\$ 372,849	\$ 113,563	\$ 260,913	\$ 519,274	\$ 949,200	\$ 417,283	\$ 12,643	\$ 258,012	\$ 258,012	\$ 258,012
% to Total School	100.0%	60.7%	56.4%	4.3%	15.0%	7.5%	2.3%	5.2%	10.4%	19.1%	8.4%	0.3%	5.2%	5.2%	5.2%
Per Pupil	\$ 5,107	\$ 3,101	\$ 2,881	\$ 220	\$ 767	\$ 383	\$ 117	\$ 268	\$ 533	\$ 975	\$ 428	\$ 13	\$ 265	\$ 265	\$ 265
MAKAHA	669														
Enrollment	669														
Amount	\$ 3,702,138	\$ 2,111,582	\$ 1,881,636	\$ 229,945	\$ 559,651	\$ 326,072	\$ 80,464	\$ 153,115	\$ 396,200	\$ 761,543	\$ 298,597	\$ 66,746	\$ 269,363	\$ 269,363	\$ 269,363
% to Total School	100.0%	57.0%	50.8%	6.2%	15.1%	8.8%	2.2%	4.1%	10.7%	20.6%	8.1%	1.8%	7.3%	7.3%	7.3%
Per Pupil	\$ 5,534	\$ 3,156	\$ 2,813	\$ 344	\$ 837	\$ 487	\$ 120	\$ 229	\$ 592	\$ 1,138	\$ 446	\$ 100	\$ 403	\$ 403	\$ 403
MAKAKILO	557														
Enrollment	557														
Amount	\$ 2,641,854	\$ 1,640,450	\$ 1,521,221	\$ 119,230	\$ 419,074	\$ 264,577	\$ 65,048	\$ 89,449	\$ 92,306	\$ 401,855	\$ 291,574	\$ 17,976	\$ 180,474	\$ 180,474	\$ 180,474
% to Total School	100.0%	62.1%	57.6%	4.5%	15.5%	10.0%	2.5%	3.4%	3.5%	15.2%	11.0%	0.7%	6.8%	6.8%	6.8%
Per Pupil	\$ 4,743	\$ 2,945	\$ 2,731	\$ 214	\$ 752	\$ 475	\$ 117	\$ 161	\$ 166	\$ 721	\$ 523	\$ 32	\$ 324	\$ 324	\$ 324
MANANA	468														
Enrollment	468														
Amount	\$ 2,521,623	\$ 1,473,190	\$ 1,359,666	\$ 113,524	\$ 346,984	\$ 202,178	\$ 55,221	\$ 89,585	\$ 293,884	\$ 535,192	\$ 236,070	\$ 5,239	\$ 166,257	\$ 166,257	\$ 166,257
% to Total School	100.0%	58.4%	53.9%	4.5%	13.8%	8.0%	2.2%	3.6%	11.7%	21.2%	9.4%	0.2%	6.6%	6.6%	6.6%
Per Pupil	\$ 5,388	\$ 3,148	\$ 2,905	\$ 243	\$ 741	\$ 432	\$ 118	\$ 191	\$ 628	\$ 1,144	\$ 504	\$ 11	\$ 355	\$ 355	\$ 355

Appendix D: Expenditures by Function

TOTAL	INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP			
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Leeward District													
MAUKA LANI													
Enrollment	656												
Amount	\$ 2,739,152	\$ 1,523,082	\$ 116,742	\$ 488,573	\$ 328,704	\$ 73,713	\$ 86,156	\$ 397,008	\$ 105,232	\$ 279,076	\$ 12,700	\$ 213,746	\$ 213,746
% to Total School	100.0%	55.6%	4.3%	17.8%	12.0%	2.7%	3.1%	14.5%	3.8%	10.2%	0.5%	7.8%	7.8%
Per Pupil	\$ 4,176	\$ 2,322	\$ 178	\$ 745	\$ 501	\$ 112	\$ 131	\$ 605	\$ 160	\$ 425	\$ 19	\$ 326	\$ 326
MOMILANI													
Enrollment	405												
Amount	\$ 1,868,949	\$ 1,064,668	\$ 89,681	\$ 291,298	\$ 189,829	\$ 46,043	\$ 55,426	\$ 258,342	\$ 68,564	\$ 172,736	\$ 17,042	\$ 164,960	\$ 164,960
% to Total School	100.0%	61.8%	4.8%	15.6%	10.2%	2.5%	3.0%	13.8%	3.7%	9.2%	0.9%	8.8%	8.8%
Per Pupil	\$ 4,615	\$ 2,629	\$ 221	\$ 719	\$ 469	\$ 114	\$ 137	\$ 638	\$ 169	\$ 427	\$ 42	\$ 407	\$ 407
NANAIAKAPONO													
Enrollment	1051												
Amount	\$ 5,732,017	\$ 3,624,229	\$ 228,950	\$ 863,734	\$ 512,716	\$ 126,897	\$ 224,121	\$ 735,483	\$ 179,008	\$ 534,382	\$ 22,094	\$ 279,621	\$ 279,621
% to Total School	100.0%	63.2%	4.0%	15.1%	8.9%	2.2%	3.9%	12.8%	3.1%	9.3%	0.4%	4.9%	4.9%
Per Pupil	\$ 5,454	\$ 3,448	\$ 218	\$ 822	\$ 488	\$ 121	\$ 213	\$ 700	\$ 170	\$ 508	\$ 21	\$ 266	\$ 266
NANAKULI													
Enrollment	527												
Amount	\$ 2,728,512	\$ 1,638,828	\$ 141,894	\$ 398,533	\$ 240,237	\$ 63,152	\$ 95,144	\$ 352,859	\$ 89,035	\$ 250,978	\$ 12,846	\$ 196,398	\$ 196,398
% to Total School	100.0%	60.1%	5.2%	14.6%	8.8%	2.3%	3.5%	12.9%	3.3%	9.2%	0.5%	7.2%	7.2%
Per Pupil	\$ 5,177	\$ 3,110	\$ 269	\$ 756	\$ 456	\$ 120	\$ 181	\$ 670	\$ 169	\$ 476	\$ 24	\$ 373	\$ 373
PALISADES													
Enrollment	442												
Amount	\$ 2,177,766	\$ 1,128,223	\$ 55,694	\$ 348,598	\$ 241,332	\$ 51,429	\$ 55,837	\$ 472,270	\$ 238,343	\$ 224,990	\$ 8,938	\$ 172,981	\$ 172,981
% to Total School	100.0%	51.8%	2.6%	16.0%	11.1%	2.4%	2.6%	21.7%	10.9%	10.3%	0.4%	7.9%	7.9%
Per Pupil	\$ 4,927	\$ 2,553	\$ 126	\$ 789	\$ 546	\$ 116	\$ 126	\$ 1,068	\$ 539	\$ 509	\$ 20	\$ 391	\$ 391
PEARL CITY													
Enrollment	570												
Amount	\$ 3,466,394	\$ 1,767,041	\$ 130,662	\$ 383,023	\$ 198,884	\$ 67,421	\$ 116,718	\$ 943,527	\$ 629,310	\$ 305,575	\$ 8,642	\$ 242,140	\$ 242,140
% to Total School	100.0%	51.0%	3.8%	11.0%	5.7%	1.9%	3.4%	27.2%	18.2%	8.8%	0.2%	7.0%	7.0%
Per Pupil	\$ 6,081	\$ 3,100	\$ 229	\$ 672	\$ 349	\$ 118	\$ 205	\$ 1,655	\$ 1,104	\$ 536	\$ 15	\$ 425	\$ 425
PEARL CITY HIGHLANDS													
Enrollment	421												
Amount	\$ 2,488,541	\$ 1,376,010	\$ 80,278	\$ 380,146	\$ 261,447	\$ 49,048	\$ 69,652	\$ 501,349	\$ 252,381	\$ 233,782	\$ 15,186	\$ 150,759	\$ 150,759
% to Total School	100.0%	55.3%	3.2%	15.3%	10.5%	2.0%	2.8%	20.1%	10.1%	9.4%	0.6%	6.1%	6.1%
Per Pupil	\$ 5,911	\$ 3,268	\$ 191	\$ 903	\$ 621	\$ 117	\$ 165	\$ 1,191	\$ 599	\$ 555	\$ 36	\$ 358	\$ 358
POHAKEA													
Enrollment	567												
Amount	\$ 3,088,697	\$ 1,949,384	\$ 147,580	\$ 403,553	\$ 223,603	\$ 69,089	\$ 110,861	\$ 375,529	\$ 96,057	\$ 269,085	\$ 10,387	\$ 212,651	\$ 212,651
% to Total School	100.0%	63.1%	4.8%	13.1%	7.2%	2.2%	3.6%	12.2%	3.1%	8.7%	0.3%	6.9%	6.9%
Per Pupil	\$ 5,447	\$ 3,438	\$ 260	\$ 712	\$ 394	\$ 122	\$ 196	\$ 662	\$ 169	\$ 475	\$ 18	\$ 375	\$ 375

Appendix D: Expenditures by Function

	TOTAL		INSTRUCTION			SUPPORT			OPERATIONS				LEADERSHIP		
	Enrollment	Amount	Sub-TOTAL	Teaching	Classroom Materials	Sub-TOTAL	Pupil Support	Teacher Support	Program Support	Sub-TOTAL	Pupil Services	Facilities	Business Services	Sub-TOTAL	School Management
Leeward District															
Elementary Schools															
WAIANA E	745														
Enrollment															
Amount	\$ 4,819,160	\$ 3,005,636	\$ 2,789,956	\$ 215,680	\$ 189,972	\$ 619,303	\$ 339,865	\$ 89,467	\$ 189,972	\$ 925,718	\$ 501,941	\$ 405,471	\$ 18,307	\$ 268,502	\$ 268,502
% to Total School	100.0%	62.4%	57.9%	4.5%	3.9%	12.9%	7.1%	1.9%	3.9%	19.2%	10.4%	8.4%	0.4%	5.6%	5.6%
Per Pupil	\$ 6,469	\$ 4,034	\$ 3,745	\$ 290	\$ 255	\$ 831	\$ 456	\$ 120	\$ 255	\$ 1,243	\$ 674	\$ 544	\$ 25	\$ 360	\$ 360
WALAU	552														
Enrollment															
Amount	\$ 2,613,612	\$ 1,648,125	\$ 1,523,493	\$ 124,632	\$ 72,128	\$ 425,293	\$ 290,610	\$ 62,555	\$ 72,128	\$ 354,217	\$ 94,475	\$ 248,946	\$ 10,796	\$ 185,977	\$ 185,977
% to Total School	100.0%	63.1%	58.3%	4.8%	2.8%	16.3%	11.1%	2.4%	2.8%	13.6%	3.6%	9.5%	0.4%	7.1%	7.1%
Per Pupil	\$ 4,735	\$ 2,986	\$ 2,760	\$ 226	\$ 131	\$ 770	\$ 526	\$ 113	\$ 131	\$ 642	\$ 171	\$ 451	\$ 20	\$ 337	\$ 337
WAIPAHU	1054														
Enrollment															
Amount	\$ 6,115,938	\$ 4,037,682	\$ 3,709,487	\$ 328,195	\$ 218,638	\$ 705,212	\$ 362,537	\$ 124,037	\$ 218,638	\$ 1,095,329	\$ 640,371	\$ 448,127	\$ 6,832	\$ 277,714	\$ 277,714
% to Total School	100.0%	66.0%	60.7%	5.4%	3.6%	11.5%	5.9%	2.0%	3.6%	17.9%	10.5%	7.3%	0.1%	4.5%	4.5%
Per Pupil	\$ 5,803	\$ 3,831	\$ 3,519	\$ 311	\$ 207	\$ 669	\$ 344	\$ 118	\$ 207	\$ 1,039	\$ 608	\$ 425	\$ 6	\$ 263	\$ 263
Leeward District Intermediate Schools															
HIGHLANDS INTERMEDIATE															
Enrollment	1110														
Amount	\$ 5,788,341	\$ 3,354,977	\$ 3,154,181	\$ 200,797	\$ 263,701	\$ 887,572	\$ 494,864	\$ 129,008	\$ 263,701	\$ 1,119,204	\$ 513,821	\$ 483,618	\$ 121,766	\$ 426,587	\$ 426,587
% to Total School	100.0%	58.0%	54.5%	3.5%	4.6%	15.3%	8.5%	2.2%	4.6%	19.3%	8.9%	8.4%	2.1%	7.4%	7.4%
Per Pupil	\$ 5,215	\$ 3,023	\$ 2,842	\$ 181	\$ 238	\$ 800	\$ 446	\$ 116	\$ 238	\$ 1,008	\$ 463	\$ 436	\$ 110	\$ 384	\$ 384
ILIMA INTERMEDIATE															
Enrollment	1212														
Amount	\$ 6,085,386	\$ 3,543,195	\$ 3,304,637	\$ 238,558	\$ 343,755	\$ 949,646	\$ 462,551	\$ 143,341	\$ 343,755	\$ 1,124,516	\$ 591,202	\$ 502,076	\$ 31,238	\$ 468,028	\$ 468,028
% to Total School	100.0%	58.2%	54.3%	3.9%	5.6%	15.6%	7.6%	2.4%	5.6%	18.5%	9.7%	8.3%	0.5%	7.7%	7.7%
Per Pupil	\$ 5,021	\$ 2,923	\$ 2,727	\$ 197	\$ 284	\$ 784	\$ 382	\$ 118	\$ 284	\$ 928	\$ 488	\$ 414	\$ 26	\$ 386	\$ 386
WAIANA E INTERMEDIATE															
Enrollment	1175														
Amount	\$ 7,380,368	\$ 4,202,961	\$ 3,942,584	\$ 260,377	\$ 496,436	\$ 1,165,855	\$ 528,530	\$ 140,889	\$ 496,436	\$ 1,613,538	\$ 1,054,123	\$ 542,755	\$ 16,660	\$ 398,014	\$ 398,014
% to Total School	100.0%	56.9%	53.4%	3.5%	6.7%	15.8%	7.2%	1.9%	6.7%	21.9%	14.3%	7.4%	0.2%	5.4%	5.4%
Per Pupil	\$ 6,281	\$ 3,577	\$ 3,355	\$ 222	\$ 422	\$ 992	\$ 450	\$ 120	\$ 422	\$ 1,373	\$ 897	\$ 462	\$ 14	\$ 339	\$ 339
WAIPAHU INTERMEDIATE															
Enrollment	1235														
Amount	\$ 6,132,069	\$ 3,832,095	\$ 3,400,995	\$ 431,100	\$ 330,065	\$ 814,069	\$ 597,732	\$ 142,833	\$ 330,065	\$ 814,069	\$ 193,744	\$ 614,431	\$ 5,893	\$ 415,275	\$ 415,275
% to Total School	100.0%	62.5%	55.5%	7.0%	5.4%	17.5%	9.7%	2.3%	5.4%	13.3%	3.2%	10.0%	0.1%	6.8%	6.8%
Per Pupil	\$ 4,965	\$ 3,103	\$ 2,754	\$ 349	\$ 267	\$ 659	\$ 484	\$ 116	\$ 267	\$ 659	\$ 157	\$ 498	\$ 5	\$ 336	\$ 336

Appendix D: Expenditures by Function

TOTAL	INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP			
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Leeward District													
High Schools													
CAMPBELL HIGH													
Enrollment	1961												
Amount	\$ 10,714,705	\$ 5,296,673	\$ 597,303	\$ 1,768,695	\$ 1,027,073	\$ 234,107	\$ 507,515	\$ 2,462,524	\$ 1,246,725	\$ 1,180,575	\$ 35,224	\$ 589,510	\$ 589,510
% to Total School	100.0%	49.4%	5.6%	16.5%	9.6%	2.2%	4.7%	23.0%	11.6%	11.0%	0.3%	5.5%	5.5%
Per Pupil	\$ 5,464	\$ 2,701	\$ 305	\$ 902	\$ 524	\$ 119	\$ 259	\$ 1,256	\$ 636	\$ 602	\$ 18	\$ 301	\$ 301
PEARL CITY HIGH													
Enrollment	1960												
Amount	\$ 10,883,150	\$ 5,925,296	\$ 472,733	\$ 1,727,863	\$ 1,087,430	\$ 233,151	\$ 407,281	\$ 2,170,128	\$ 991,363	\$ 1,147,103	\$ 31,663	\$ 587,131	\$ 587,131
% to Total School	100.0%	54.4%	4.3%	15.9%	10.0%	2.1%	3.7%	19.9%	9.1%	10.5%	0.3%	5.4%	5.4%
Per Pupil	\$ 5,553	\$ 3,023	\$ 241	\$ 882	\$ 555	\$ 119	\$ 208	\$ 1,107	\$ 506	\$ 585	\$ 16	\$ 300	\$ 300
WAIANA'E HIGH													
Enrollment	2119												
Amount	\$ 10,660,344	\$ 5,592,275	\$ 522,921	\$ 1,975,145	\$ 1,137,257	\$ 250,616	\$ 587,271	\$ 2,004,930	\$ 913,049	\$ 1,051,686	\$ 40,195	\$ 565,073	\$ 565,073
% to Total School	100.0%	52.5%	4.9%	18.5%	10.7%	2.4%	5.5%	18.8%	8.6%	9.9%	0.4%	5.3%	5.3%
Per Pupil	\$ 5,031	\$ 2,639	\$ 247	\$ 932	\$ 537	\$ 118	\$ 277	\$ 946	\$ 431	\$ 496	\$ 19	\$ 267	\$ 267
WAI'PAHU HIGH													
Enrollment	2214												
Amount	\$ 11,182,332	\$ 6,017,642	\$ 676,038	\$ 1,989,598	\$ 1,239,605	\$ 260,765	\$ 489,228	\$ 1,902,061	\$ 806,509	\$ 1,058,524	\$ 36,628	\$ 596,993	\$ 596,993
% to Total School	100.0%	53.8%	6.0%	17.8%	11.1%	2.3%	4.4%	17.0%	7.2%	9.5%	0.3%	5.3%	5.3%
Per Pupil	\$ 5,051	\$ 2,718	\$ 305	\$ 899	\$ 560	\$ 118	\$ 221	\$ 859	\$ 364	\$ 478	\$ 17	\$ 270	\$ 270
Leeward District													
Other Schools													
NANAKULI HIGH & INTERMEDIATE													
Enrollment	1254												
Amount	\$ 9,237,021	\$ 4,465,349	\$ 326,509	\$ 1,489,337	\$ 882,451	\$ 162,228	\$ 444,648	\$ 2,506,730	\$ 1,640,461	\$ 808,231	\$ 58,039	\$ 449,105	\$ 449,105
% to Total School	100.0%	48.3%	3.5%	16.1%	9.6%	1.8%	4.8%	27.1%	17.8%	8.7%	0.6%	4.9%	4.9%
Per Pupil	\$ 7,366	\$ 3,561	\$ 260	\$ 1,188	\$ 704	\$ 129	\$ 355	\$ 1,999	\$ 1,308	\$ 645	\$ 46	\$ 358	\$ 358

Appendix D: Expenditures by Function

	TOTAL		INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP			
	Enrollment	Amount	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Windward District															
Elementary Schools															
'ABOIMANU	574														
Enrollment															
Amount	\$ 2,756,720	\$ 1,719,578	\$ 1,593,617	\$ 125,961	\$ 125,961	\$ 419,684	\$ 225,521	\$ 69,661	\$ 124,503	\$ 124,503	\$ 90,858	\$ 267,607	\$ 10,320	\$ 248,672	\$ 248,672
% to Total School	100.0%	62.4%	57.8%	4.6%	4.6%	15.2%	8.2%	2.5%	4.5%	4.5%	3.3%	9.7%	0.4%	9.0%	9.0%
Per Pupil	\$ 4,803	\$ 2,996	\$ 2,776	\$ 219	\$ 219	\$ 731	\$ 393	\$ 121	\$ 217	\$ 217	\$ 158	\$ 466	\$ 18	\$ 433	\$ 433
'AIKAHI	612														
Enrollment															
Amount	\$ 3,248,427	\$ 1,907,866	\$ 1,779,761	\$ 128,106	\$ 128,106	\$ 531,705	\$ 324,248	\$ 65,177	\$ 142,280	\$ 142,280	\$ 293,272	\$ 283,571	\$ 7,533	\$ 224,480	\$ 224,480
% to Total School	100.0%	58.7%	54.8%	3.9%	3.9%	16.4%	10.0%	2.0%	4.4%	4.4%	9.0%	8.7%	0.2%	6.9%	6.9%
Per Pupil	\$ 5,308	\$ 3,117	\$ 2,908	\$ 209	\$ 209	\$ 869	\$ 530	\$ 106	\$ 232	\$ 232	\$ 479	\$ 463	\$ 12	\$ 367	\$ 367
ENCHANTED LAKE	445														
Enrollment															
Amount	\$ 2,481,971	\$ 1,512,710	\$ 1,454,307	\$ 58,404	\$ 58,404	\$ 354,004	\$ 218,838	\$ 40,482	\$ 94,684	\$ 94,684	\$ 264,740	\$ 220,735	\$ 6,370	\$ 123,361	\$ 123,361
% to Total School	100.0%	60.9%	58.6%	2.4%	2.4%	14.3%	8.8%	1.6%	3.8%	3.8%	10.7%	8.9%	0.3%	5.0%	5.0%
Per Pupil	\$ 5,577	\$ 3,399	\$ 3,268	\$ 131	\$ 131	\$ 796	\$ 492	\$ 91	\$ 213	\$ 213	\$ 595	\$ 496	\$ 14	\$ 277	\$ 277
HAU'OLA	334														
Enrollment															
Amount	\$ 2,873,885	\$ 1,564,018	\$ 1,499,961	\$ 64,057	\$ 64,057	\$ 375,971	\$ 195,832	\$ 36,606	\$ 143,533	\$ 143,533	\$ 554,720	\$ 190,213	\$ 12,085	\$ 176,878	\$ 176,878
% to Total School	100.0%	54.4%	52.2%	2.2%	2.2%	13.1%	6.8%	1.3%	5.0%	5.0%	19.3%	6.6%	0.4%	6.2%	6.2%
Per Pupil	\$ 8,604	\$ 4,683	\$ 4,491	\$ 192	\$ 192	\$ 1,126	\$ 586	\$ 110	\$ 430	\$ 430	\$ 1,661	\$ 570	\$ 36	\$ 530	\$ 530
HEBEA	810														
Enrollment															
Amount	\$ 4,002,865	\$ 2,387,998	\$ 2,234,355	\$ 153,643	\$ 153,643	\$ 603,928	\$ 353,662	\$ 75,145	\$ 175,122	\$ 175,122	\$ 421,141	\$ 340,770	\$ 10,719	\$ 238,309	\$ 238,309
% to Total School	100.0%	59.7%	55.8%	3.8%	3.8%	15.1%	8.8%	1.9%	4.4%	4.4%	10.5%	8.5%	0.3%	6.0%	6.0%
Per Pupil	\$ 4,942	\$ 2,948	\$ 2,758	\$ 190	\$ 190	\$ 746	\$ 437	\$ 93	\$ 216	\$ 216	\$ 520	\$ 421	\$ 13	\$ 294	\$ 294
KAA'AWA	174														
Enrollment															
Amount	\$ 1,001,640	\$ 559,793	\$ 516,181	\$ 43,613	\$ 43,613	\$ 168,919	\$ 117,028	\$ 17,415	\$ 34,476	\$ 34,476	\$ 31,016	\$ 101,724	\$ 3,179	\$ 137,008	\$ 137,008
% to Total School	100.0%	55.9%	51.5%	4.4%	4.4%	16.9%	11.7%	1.7%	3.4%	3.4%	3.1%	10.2%	0.3%	13.7%	13.7%
Per Pupil	\$ 5,757	\$ 3,217	\$ 2,967	\$ 251	\$ 251	\$ 971	\$ 673	\$ 100	\$ 198	\$ 198	\$ 178	\$ 585	\$ 18	\$ 787	\$ 787
KALEPULU	191														
Enrollment															
Amount	\$ 999,023	\$ 497,248	\$ 471,908	\$ 25,339	\$ 25,339	\$ 165,674	\$ 125,332	\$ 18,530	\$ 21,793	\$ 21,793	\$ 33,016	\$ 133,312	\$ 6,744	\$ 163,029	\$ 163,029
% to Total School	100.0%	49.8%	47.2%	2.5%	2.5%	16.6%	12.5%	1.9%	2.2%	2.2%	3.3%	13.3%	0.7%	16.3%	16.3%
Per Pupil	\$ 5,230	\$ 2,603	\$ 2,471	\$ 133	\$ 133	\$ 867	\$ 656	\$ 97	\$ 114	\$ 114	\$ 173	\$ 698	\$ 35	\$ 854	\$ 854
KAHALIU	319														
Enrollment															
Amount	\$ 1,984,215	\$ 1,102,829	\$ 1,041,466	\$ 61,363	\$ 61,363	\$ 321,768	\$ 177,322	\$ 31,111	\$ 113,335	\$ 113,335	\$ 210,979	\$ 195,703	\$ 5,927	\$ 147,009	\$ 147,009
% to Total School	100.0%	55.6%	52.5%	3.1%	3.1%	16.2%	8.9%	1.6%	5.7%	5.7%	10.6%	9.9%	0.3%	7.4%	7.4%
Per Pupil	\$ 6,220	\$ 3,457	\$ 3,265	\$ 192	\$ 192	\$ 1,009	\$ 556	\$ 98	\$ 355	\$ 355	\$ 661	\$ 613	\$ 19	\$ 461	\$ 461
KAHUKU	510														
Enrollment															
Amount	\$ 2,311,215	\$ 1,447,319	\$ 1,335,954	\$ 111,365	\$ 111,365	\$ 376,313	\$ 254,373	\$ 48,580	\$ 73,361	\$ 73,361	\$ 80,804	\$ 227,550	\$ 8,237	\$ 170,992	\$ 170,992
% to Total School	100.0%	62.6%	57.8%	4.8%	4.8%	16.3%	11.0%	2.1%	3.2%	3.2%	3.5%	9.8%	0.4%	7.4%	7.4%
Per Pupil	\$ 4,532	\$ 2,838	\$ 2,620	\$ 218	\$ 218	\$ 738	\$ 499	\$ 95	\$ 144	\$ 144	\$ 158	\$ 446	\$ 16	\$ 335	\$ 335

Appendix D: Expenditures by Function

	TOTAL			INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP	
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management	
														Amount
Windward District														
Elementary Schools														
KAILUA	527													
Enrollment														
Amount	\$ 2,971,112	\$ 1,827,842	\$ 177,833	\$ 386,494	\$ 231,569	\$ 53,964	\$ 100,960	\$ 590,697	\$ 283,172	\$ 288,166	\$ 19,358	\$ 166,080	\$ 166,080	\$ 166,080
% to Total School	100.0%	61.5%	55.5%	13.0%	7.8%	1.8%	3.4%	19.9%	9.5%	9.7%	0.7%	5.6%	5.6%	5.6%
Per Pupil	\$ 5,638	\$ 3,468	\$ 3,131	\$ 733	\$ 439	\$ 102	\$ 192	\$ 1,121	\$ 537	\$ 547	\$ 37	\$ 315	\$ 315	\$ 315
KAINALU	663													
Enrollment														
Amount	\$ 3,778,080	\$ 2,266,574	\$ 106,333	\$ 551,508	\$ 302,074	\$ 74,782	\$ 174,652	\$ 700,033	\$ 376,037	\$ 310,020	\$ 13,977	\$ 259,965	\$ 259,965	\$ 259,965
% to Total School	100.0%	60.0%	57.2%	14.6%	8.0%	2.0%	4.6%	18.5%	10.0%	8.2%	0.4%	6.9%	6.9%	6.9%
Per Pupil	\$ 5,698	\$ 3,419	\$ 3,258	\$ 832	\$ 456	\$ 113	\$ 263	\$ 1,056	\$ 567	\$ 468	\$ 21	\$ 392	\$ 392	\$ 392
KANE-OHE	570													
Enrollment														
Amount	\$ 2,853,701	\$ 1,556,913	\$ 105,766	\$ 467,328	\$ 310,193	\$ 51,605	\$ 105,529	\$ 638,498	\$ 322,074	\$ 299,769	\$ 16,655	\$ 190,962	\$ 190,962	\$ 190,962
% to Total School	100.0%	54.6%	50.9%	16.4%	10.9%	1.8%	3.7%	22.4%	11.3%	10.5%	0.6%	6.7%	6.7%	6.7%
Per Pupil	\$ 5,006	\$ 2,731	\$ 2,546	\$ 820	\$ 544	\$ 91	\$ 185	\$ 1,120	\$ 565	\$ 526	\$ 29	\$ 335	\$ 335	\$ 335
KAPUNAHALA	627													
Enrollment														
Amount	\$ 3,317,788	\$ 1,877,567	\$ 86,467	\$ 581,509	\$ 362,392	\$ 57,381	\$ 161,736	\$ 630,106	\$ 351,561	\$ 267,945	\$ 10,599	\$ 228,606	\$ 228,606	\$ 228,606
% to Total School	100.0%	56.6%	54.0%	17.5%	10.9%	1.7%	4.9%	19.0%	10.6%	8.1%	0.3%	6.9%	6.9%	6.9%
Per Pupil	\$ 5,292	\$ 2,995	\$ 2,857	\$ 927	\$ 578	\$ 92	\$ 258	\$ 1,005	\$ 561	\$ 427	\$ 17	\$ 365	\$ 365	\$ 365
KEOLU	339													
Enrollment														
Amount	\$ 2,209,631	\$ 1,100,958	\$ 46,398	\$ 320,257	\$ 217,654	\$ 34,045	\$ 68,557	\$ 660,684	\$ 454,430	\$ 201,739	\$ 4,515	\$ 127,733	\$ 127,733	\$ 127,733
% to Total School	100.0%	49.8%	47.7%	14.5%	9.9%	1.5%	3.1%	29.9%	20.6%	9.1%	0.2%	5.8%	5.8%	5.8%
Per Pupil	\$ 6,518	\$ 3,248	\$ 3,111	\$ 945	\$ 642	\$ 100	\$ 202	\$ 1,949	\$ 1,341	\$ 595	\$ 13	\$ 377	\$ 377	\$ 377
L'ATE	866													
Enrollment														
Amount	\$ 4,064,991	\$ 2,686,670	\$ 166,530	\$ 613,618	\$ 396,595	\$ 82,417	\$ 134,606	\$ 510,374	\$ 134,032	\$ 354,435	\$ 21,907	\$ 254,330	\$ 254,330	\$ 254,330
% to Total School	100.0%	66.1%	62.0%	15.1%	9.8%	2.0%	3.3%	12.6%	3.3%	8.7%	0.5%	6.3%	6.3%	6.3%
Per Pupil	\$ 4,694	\$ 3,102	\$ 2,910	\$ 709	\$ 458	\$ 95	\$ 155	\$ 589	\$ 155	\$ 409	\$ 25	\$ 294	\$ 294	\$ 294
L'ANIKAI	279													
Enrollment														
Amount	\$ 1,571,711	\$ 1,008,472	\$ 47,881	\$ 225,174	\$ 123,760	\$ 27,428	\$ 73,986	\$ 199,805	\$ 48,455	\$ 145,013	\$ 6,337	\$ 138,260	\$ 138,260	\$ 138,260
% to Total School	100.0%	64.2%	61.1%	14.3%	7.9%	1.7%	4.7%	12.7%	3.1%	9.2%	0.4%	8.8%	8.8%	8.8%
Per Pupil	\$ 5,633	\$ 3,615	\$ 3,443	\$ 807	\$ 444	\$ 98	\$ 265	\$ 716	\$ 174	\$ 520	\$ 23	\$ 496	\$ 496	\$ 496
MAUNA WILI	400													
Enrollment														
Amount	\$ 2,461,211	\$ 1,491,204	\$ 1,404,375	\$ 403,831	\$ 255,663	\$ 36,657	\$ 111,511	\$ 421,622	\$ 198,426	\$ 219,106	\$ 4,090	\$ 144,553	\$ 144,553	\$ 144,553
% to Total School	100.0%	60.6%	57.1%	16.4%	10.4%	1.5%	4.5%	17.1%	8.1%	8.9%	0.2%	5.9%	5.9%	5.9%
Per Pupil	\$ 6,153	\$ 3,728	\$ 3,511	\$ 1,010	\$ 639	\$ 92	\$ 279	\$ 1,054	\$ 496	\$ 548	\$ 10	\$ 361	\$ 361	\$ 361
MOKAPU	831													
Enrollment														
Amount	\$ 4,483,835	\$ 2,679,358	\$ 2,519,448	\$ 659,054	\$ 379,446	\$ 87,454	\$ 192,154	\$ 868,231	\$ 446,933	\$ 402,687	\$ 18,612	\$ 277,191	\$ 277,191	\$ 277,191
% to Total School	100.0%	59.8%	56.2%	14.7%	8.5%	2.0%	4.3%	19.4%	10.0%	9.0%	0.4%	6.2%	6.2%	6.2%
Per Pupil	\$ 5,396	\$ 3,224	\$ 3,032	\$ 793	\$ 457	\$ 105	\$ 231	\$ 1,045	\$ 538	\$ 485	\$ 22	\$ 334	\$ 334	\$ 334

Appendix D: Expenditures by Function

	TOTAL		INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP			
	Enrollment	Amount	Sub-TOTAL	Teaching	Classroom Materials	Sub-TOTAL	Pupil Support	Teacher Support	Program Support	Sub-TOTAL	Pupil Services	Facilities	Business Services	Sub-TOTAL	School Management
Windward District															
Elementary Schools															
PARKER	630														
Enrollment															
Amount	\$ 3,426,284	\$ 2,911,115	\$ 1,911,959	\$ 59,431	\$ 154,407	\$ 460,764	\$ 246,926	\$ 59,431	\$ 154,407	\$ 746,277	\$ 370,496	\$ 367,889	\$ 7,892	\$ 206,129	\$ 208,129
% to Total School	100.0%	58.7%	55.8%	1.7%	4.5%	13.4%	7.2%	1.7%	4.5%	21.8%	10.8%	10.7%	0.2%	6.1%	6.1%
Per Pupil	\$ 5,439	\$ 3,192	\$ 3,035	\$ 94	\$ 245	\$ 731	\$ 392	\$ 94	\$ 245	\$ 1,185	\$ 588	\$ 584	\$ 13	\$ 330	\$ 330
POPE	335														
Enrollment															
Amount	\$ 2,259,067	\$ 1,282,397	\$ 1,201,300	\$ 34,355	\$ 119,407	\$ 355,928	\$ 202,167	\$ 34,355	\$ 119,407	\$ 476,354	\$ 238,670	\$ 232,375	\$ 5,309	\$ 144,389	\$ 144,389
% to Total School	100.0%	56.8%	53.2%	1.5%	5.3%	15.8%	8.9%	1.5%	5.3%	21.1%	10.6%	10.3%	0.2%	6.4%	6.4%
Per Pupil	\$ 6,743	\$ 3,828	\$ 3,586	\$ 103	\$ 356	\$ 1,062	\$ 603	\$ 103	\$ 356	\$ 1,422	\$ 712	\$ 694	\$ 16	\$ 431	\$ 431
PU'OHALA	479														
Enrollment															
Amount	\$ 2,987,581	\$ 1,866,374	\$ 1,755,531	\$ 49,032	\$ 137,340	\$ 399,067	\$ 212,696	\$ 49,032	\$ 137,340	\$ 546,279	\$ 302,220	\$ 235,171	\$ 8,888	\$ 173,861	\$ 173,861
% to Total School	100.0%	62.5%	58.8%	1.6%	4.6%	13.4%	7.1%	1.6%	4.6%	18.3%	10.1%	7.9%	0.3%	5.8%	5.8%
Per Pupil	\$ 6,237	\$ 3,901	\$ 3,665	\$ 102	\$ 287	\$ 833	\$ 444	\$ 102	\$ 287	\$ 1,140	\$ 631	\$ 491	\$ 19	\$ 363	\$ 363
SUNSET BEACH	325														
Enrollment															
Amount	\$ 1,643,481	\$ 960,058	\$ 910,335	\$ 34,794	\$ 78,686	\$ 286,445	\$ 172,965	\$ 34,794	\$ 78,686	\$ 257,713	\$ 52,840	\$ 187,657	\$ 17,216	\$ 139,265	\$ 139,265
% to Total School	100.0%	58.4%	55.4%	2.1%	4.8%	17.4%	10.5%	2.1%	4.8%	15.7%	3.2%	11.4%	1.0%	8.5%	8.5%
Per Pupil	\$ 5,057	\$ 2,954	\$ 2,801	\$ 107	\$ 242	\$ 881	\$ 532	\$ 107	\$ 242	\$ 793	\$ 163	\$ 577	\$ 53	\$ 429	\$ 429
WALAHOLE	145														
Enrollment															
Amount	\$ 1,409,084	\$ 664,260	\$ 640,324	\$ 16,924	\$ 60,061	\$ 262,879	\$ 185,894	\$ 16,924	\$ 60,061	\$ 345,055	\$ 238,871	\$ 103,043	\$ 3,140	\$ 136,892	\$ 136,892
% to Total School	100.0%	47.1%	45.4%	1.2%	4.3%	18.7%	13.2%	1.2%	4.3%	24.5%	17.0%	7.3%	0.2%	9.7%	9.7%
Per Pupil	\$ 9,718	\$ 4,581	\$ 4,416	\$ 117	\$ 414	\$ 1,813	\$ 1,282	\$ 117	\$ 414	\$ 2,380	\$ 1,647	\$ 711	\$ 22	\$ 944	\$ 944
Windward District Intermediate Schools															
KAILUA INTERMEDIATE	975														
Enrollment															
Amount	\$ 4,902,440	\$ 2,789,681	\$ 2,592,100	\$ 90,854	\$ 279,324	\$ 824,886	\$ 454,709	\$ 90,854	\$ 279,324	\$ 953,354	\$ 457,022	\$ 471,238	\$ 25,094	\$ 334,518	\$ 334,518
% to Total School	100.0%	56.9%	52.9%	1.9%	5.7%	16.8%	9.3%	1.9%	5.7%	19.4%	9.3%	9.6%	0.5%	6.8%	6.8%
Per Pupil	\$ 5,028	\$ 2,861	\$ 2,659	\$ 93	\$ 286	\$ 846	\$ 466	\$ 93	\$ 286	\$ 978	\$ 469	\$ 483	\$ 26	\$ 343	\$ 343
KING INTERMEDIATE	1001														
Enrollment															
Amount	\$ 5,660,280	\$ 3,058,822	\$ 2,844,009	\$ 92,835	\$ 355,960	\$ 959,514	\$ 510,719	\$ 92,835	\$ 355,960	\$ 1,259,192	\$ 615,256	\$ 620,764	\$ 23,172	\$ 382,752	\$ 382,752
% to Total School	100.0%	54.0%	50.2%	1.6%	6.3%	17.0%	9.0%	1.6%	6.3%	22.2%	10.9%	11.0%	0.4%	6.8%	6.8%
Per Pupil	\$ 5,655	\$ 3,056	\$ 2,841	\$ 93	\$ 356	\$ 959	\$ 510	\$ 93	\$ 356	\$ 1,258	\$ 615	\$ 620	\$ 23	\$ 382	\$ 382

Appendix D: Expenditures by Function

TOTAL	INSTRUCTION			SUPPORT			OPERATIONS				LEADERSHIP		
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Windward District													
High Schools													
CASTLE HIGH	1974												
Enrollment													
Amount	\$ 10,330,221	\$ 5,491,572	\$ 436,535	\$ 1,985,486	\$ 1,122,137	\$ 183,396	\$ 679,952	\$ 1,806,866	\$ 823,117	\$ 945,969	\$ 37,781	\$ 609,762	\$ 609,762
% to Total School	100.0%	53.2%	4.2%	19.2%	10.9%	1.8%	6.6%	17.5%	8.0%	9.2%	0.4%	5.9%	5.9%
Per Pupil	\$ 5,233	\$ 2,782	\$ 221	\$ 1,006	\$ 568	\$ 93	\$ 344	\$ 915	\$ 417	\$ 479	\$ 19	\$ 309	\$ 309
KAILUA HIGH	1065												
Enrollment													
Amount	\$ 7,239,580	\$ 3,982,847	\$ 309,335	\$ 1,331,069	\$ 843,377	\$ 113,416	\$ 374,276	\$ 1,158,490	\$ 485,034	\$ 647,201	\$ 26,254	\$ 457,839	\$ 457,839
% to Total School	100.0%	59.3%	4.3%	18.4%	11.6%	1.6%	5.2%	16.0%	6.7%	8.9%	0.4%	6.3%	6.3%
Per Pupil	\$ 6,798	\$ 3,740	\$ 290	\$ 1,250	\$ 792	\$ 106	\$ 351	\$ 1,088	\$ 455	\$ 608	\$ 25	\$ 430	\$ 430
KALAHOU HIGH	1159												
Enrollment													
Amount	\$ 6,604,875	\$ 3,432,357	\$ 261,547	\$ 1,184,158	\$ 815,289	\$ 108,640	\$ 260,230	\$ 1,234,946	\$ 523,775	\$ 674,456	\$ 36,715	\$ 491,867	\$ 491,867
% to Total School	100.0%	52.0%	4.0%	17.9%	12.3%	1.6%	3.9%	18.7%	7.9%	10.2%	0.6%	7.4%	7.4%
Per Pupil	\$ 5,699	\$ 2,961	\$ 226	\$ 1,022	\$ 703	\$ 94	\$ 225	\$ 1,066	\$ 452	\$ 582	\$ 32	\$ 424	\$ 424
Windward District Other Schools													
KAHUKU HIGH & INTERMEDIATE													
Enrollment	1963												
Amount	\$ 10,211,013	\$ 5,349,040	\$ 586,202	\$ 1,804,044	\$ 1,064,201	\$ 181,220	\$ 558,622	\$ 1,858,881	\$ 918,461	\$ 870,669	\$ 69,751	\$ 612,846	\$ 612,846
% to Total School	100.0%	52.4%	5.7%	17.7%	10.4%	1.8%	5.5%	18.2%	9.0%	8.5%	0.7%	6.0%	6.0%
Per Pupil	\$ 5,202	\$ 2,725	\$ 299	\$ 919	\$ 542	\$ 92	\$ 285	\$ 947	\$ 468	\$ 444	\$ 36	\$ 312	\$ 312
WAIMANALO ELEMENTARY & INTERMEDIATE													
Enrollment	696												
Amount	\$ 3,987,754	\$ 2,227,571	\$ 148,228	\$ 530,281	\$ 287,570	\$ 69,464	\$ 173,246	\$ 789,765	\$ 393,706	\$ 386,319	\$ 9,739	\$ 291,909	\$ 291,909
% to Total School	100.0%	55.9%	3.7%	13.3%	7.2%	1.7%	4.3%	19.8%	9.9%	9.7%	0.2%	7.3%	7.3%
Per Pupil	\$ 5,730	\$ 3,201	\$ 213	\$ 762	\$ 413	\$ 100	\$ 249	\$ 1,135	\$ 566	\$ 555	\$ 14	\$ 419	\$ 419
Windward District Alternative Schools													
OLOMANA	176												
Enrollment													
Amount	\$ 2,509,736	\$ 2,043,916	\$ 128,666	\$ 212,814	\$ 35,628	\$ 29,831	\$ 147,355	\$ 109,975	\$ 47,159	\$ 62,212	\$ 604	\$ 14,365	\$ 14,365
% to Total School	100.0%	81.4%	5.1%	8.5%	1.4%	1.2%	5.9%	4.4%	1.9%	2.5%	0.0%	0.6%	0.6%
Per Pupil	\$ 14,260	\$ 11,613	\$ 731	\$ 1,209	\$ 202	\$ 169	\$ 837	\$ 625	\$ 268	\$ 353	\$ 3	\$ 82	\$ 82
HAWAII STATE HOSPITAL	1												
Enrollment													
Amount	\$ 21,771	\$ 6,743	\$ 42	\$ 2,990	\$ 199	\$ 62	\$ 2,729	\$ 376	\$ 143	\$ 229	\$ 3	\$ 11,620	\$ 11,620
% to Total School	100.0%	31.0%	0.2%	13.7%	0.9%	0.3%	12.5%	1.7%	0.7%	1.1%	0.0%	53.4%	53.4%
Per Pupil	\$ 21,771	\$ 6,743	\$ 42	\$ 2,990	\$ 199	\$ 62	\$ 2,729	\$ 376	\$ 143	\$ 229	\$ 3	\$ 11,620	\$ 11,620

Appendix D: Expenditures by Function

	TOTAL		INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP			
	Enrollment	Amount	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupils Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Hawaii District															
DE SILVA															
401															
Enrollment	2,158,018	\$ 1,227,803	\$ 1,141,314	\$ 86,489	\$ 329,204	\$ 237,545	\$ 36,443	\$ 55,216	\$ 440,559	\$ 234,457	\$ 201,257	\$ 4,844	\$ 160,452	\$ 160,452	\$ 7.4%
Amount	100.0%	56.9%	52.9%	4.0%	15.3%	11.0%	1.7%	2.6%	20.4%	10.9%	9.3%	0.2%	7.4%	7.4%	
% to Total School	5,382	\$ 3,062	\$ 2,846	\$ 216	\$ 821	\$ 592	\$ 91	\$ 138	\$ 1,099	\$ 585	\$ 502	\$ 12	\$ 400	\$ 400	\$ 7.4%
Per Pupil															\$ 400
HA'AHEO															
215															
Enrollment	1,221,068	\$ 740,288	\$ 693,526	\$ 46,762	\$ 203,564	\$ 161,520	\$ 20,077	\$ 21,967	\$ 140,132	\$ 36,607	\$ 100,826	\$ 2,699	\$ 137,084	\$ 137,084	\$ 11.2%
Amount	100.0%	60.6%	56.8%	3.8%	16.7%	13.2%	1.6%	1.8%	11.5%	3.0%	8.3%	0.2%	11.2%	11.2%	
% to Total School	5,679	\$ 3,443	\$ 3,226	\$ 217	\$ 947	\$ 751	\$ 93	\$ 102	\$ 652	\$ 170	\$ 469	\$ 13	\$ 638	\$ 638	\$ 638
Per Pupil															\$ 638
HILO UNION															
661															
Enrollment	3,792,704	\$ 2,326,645	\$ 2,185,226	\$ 141,419	\$ 598,442	\$ 356,866	\$ 62,759	\$ 118,817	\$ 708,542	\$ 372,934	\$ 324,547	\$ 11,062	\$ 219,074	\$ 219,074	\$ 5.8%
Amount	100.0%	61.3%	57.6%	3.7%	14.2%	9.4%	1.7%	3.1%	18.7%	9.8%	8.6%	0.3%	5.8%	5.8%	
% to Total School	5,738	\$ 3,520	\$ 3,306	\$ 214	\$ 815	\$ 540	\$ 95	\$ 180	\$ 1,072	\$ 564	\$ 491	\$ 17	\$ 331	\$ 331	\$ 331
Per Pupil															\$ 331
HOLUALOA															
408															
Enrollment	2,060,839	\$ 1,162,775	\$ 1,074,424	\$ 88,352	\$ 339,650	\$ 251,575	\$ 36,158	\$ 51,917	\$ 408,132	\$ 221,965	\$ 181,196	\$ 4,971	\$ 150,281	\$ 150,281	\$ 7.3%
Amount	100.0%	56.4%	52.1%	4.3%	16.5%	12.2%	1.8%	2.5%	19.8%	10.8%	8.8%	0.2%	7.3%	7.3%	
% to Total School	5,051	\$ 2,850	\$ 2,653	\$ 217	\$ 832	\$ 617	\$ 89	\$ 127	\$ 1,000	\$ 544	\$ 444	\$ 12	\$ 368	\$ 368	\$ 368
Per Pupil															\$ 368
HONOKA'A															
461															
Enrollment	1,988,922	\$ 1,289,126	\$ 1,068,699	\$ 220,427	\$ 333,260	\$ 216,430	\$ 41,369	\$ 75,462	\$ 248,534	\$ 73,205	\$ 168,994	\$ 6,336	\$ 118,002	\$ 118,002	\$ 5.9%
Amount	100.0%	64.8%	53.7%	11.1%	16.8%	10.9%	2.1%	3.8%	12.5%	3.7%	8.5%	0.3%	5.9%	5.9%	
% to Total School	4,314	\$ 2,796	\$ 2,318	\$ 478	\$ 723	\$ 469	\$ 90	\$ 164	\$ 539	\$ 159	\$ 367	\$ 14	\$ 256	\$ 256	\$ 256
Per Pupil															\$ 256
KAHAKAI															
750															
Enrollment	3,738,246	\$ 2,234,436	\$ 2,072,398	\$ 162,039	\$ 553,871	\$ 351,651	\$ 91,144	\$ 111,076	\$ 750,879	\$ 387,576	\$ 349,572	\$ 13,731	\$ 199,060	\$ 199,060	\$ 5.3%
Amount	100.0%	59.8%	55.4%	4.3%	14.8%	9.4%	2.4%	3.0%	20.1%	10.4%	9.4%	0.4%	5.3%	5.3%	
% to Total School	4,984	\$ 2,979	\$ 2,763	\$ 216	\$ 738	\$ 469	\$ 122	\$ 148	\$ 1,001	\$ 517	\$ 466	\$ 18	\$ 265	\$ 265	\$ 265
Per Pupil															\$ 265
KAPU'OLANI															
647															
Enrollment	3,474,760	\$ 2,104,205	\$ 1,967,670	\$ 136,535	\$ 521,895	\$ 307,620	\$ 59,162	\$ 155,113	\$ 637,951	\$ 344,701	\$ 287,615	\$ 5,635	\$ 210,710	\$ 210,710	\$ 6.1%
Amount	100.0%	60.6%	56.6%	3.9%	15.0%	8.9%	1.7%	4.5%	18.4%	9.9%	8.3%	0.2%	6.1%	6.1%	
% to Total School	5,371	\$ 3,252	\$ 3,041	\$ 211	\$ 807	\$ 475	\$ 91	\$ 240	\$ 986	\$ 533	\$ 445	\$ 9	\$ 326	\$ 326	\$ 326
Per Pupil															\$ 326
KAUMANA															
314															
Enrollment	1,773,386	\$ 1,090,589	\$ 1,010,966	\$ 79,623	\$ 340,709	\$ 249,845	\$ 29,645	\$ 61,219	\$ 204,909	\$ 52,239	\$ 143,205	\$ 9,465	\$ 137,179	\$ 137,179	\$ 7.7%
Amount	100.0%	61.5%	57.0%	4.5%	19.2%	14.1%	1.7%	3.5%	11.6%	2.9%	8.1%	0.5%	7.7%	7.7%	
% to Total School	5,648	\$ 3,473	\$ 3,220	\$ 254	\$ 1,085	\$ 796	\$ 94	\$ 195	\$ 653	\$ 166	\$ 456	\$ 30	\$ 437	\$ 437	\$ 437
Per Pupil															\$ 437
KEALAKOHE															
911															
Enrollment	4,358,085	\$ 2,803,825	\$ 2,582,754	\$ 221,070	\$ 713,723	\$ 490,438	\$ 82,291	\$ 140,994	\$ 605,413	\$ 140,314	\$ 453,556	\$ 11,743	\$ 235,124	\$ 235,124	\$ 5.4%
Amount	100.0%	64.3%	59.3%	5.1%	16.4%	11.3%	1.9%	3.2%	13.9%	3.2%	10.4%	0.3%	5.4%	5.4%	
% to Total School	4,784	\$ 3,078	\$ 2,835	\$ 243	\$ 783	\$ 538	\$ 90	\$ 155	\$ 665	\$ 154	\$ 498	\$ 13	\$ 258	\$ 258	\$ 258
Per Pupil															\$ 258

Appendix D: Expenditures by Function

	TOTAL		INSTRUCTION			SUPPORT			OPERATIONS				LEADERSHIP		
	Enrollment	Amount	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Hawaii District															
Elementary Schools															
KEAUKAHA	487														
Enrollment															
Amount	\$ 2,614,995	\$ 1,508,978	\$ 106,928	\$ 45,256	\$ 65,859	\$ 245,656	\$ 45,256	\$ 1,700	\$ 65,859	\$ 519,370	\$ 295,571	\$ 216,112	\$ 7,687	\$ 122,948	\$ 122,948
% to Total School	100.0%	61.8%	4.1%	1.7%	2.5%	13.6%	1.7%	0.3%	2.5%	19.9%	11.3%	8.3%	0.3%	4.7%	4.7%
Per Pupil	\$ 5,370	\$ 3,318	\$ 220	\$ 93	\$ 135	\$ 733	\$ 504	\$ 93	\$ 135	\$ 1,066	\$ 607	\$ 444	\$ 16	\$ 252	\$ 252
KEONIPOKO	702														
Enrollment															
Amount	\$ 3,149,590	\$ 1,845,456	\$ 170,423	\$ 65,932	\$ 130,517	\$ 223,957	\$ 65,932	\$ 2,116	\$ 130,517	\$ 454,395	\$ 123,558	\$ 316,091	\$ 14,746	\$ 258,911	\$ 258,911
% to Total School	100.0%	64.0%	5.4%	2.1%	4.1%	13.3%	2.1%	0.5%	4.1%	14.4%	3.9%	10.0%	0.5%	8.2%	8.2%
Per Pupil	\$ 4,487	\$ 2,872	\$ 243	\$ 94	\$ 186	\$ 599	\$ 319	\$ 94	\$ 186	\$ 647	\$ 176	\$ 450	\$ 21	\$ 369	\$ 369
KOHALA	485														
Enrollment															
Amount	\$ 1,946,274	\$ 1,090,096	\$ 117,716	\$ 43,103	\$ 91,727	\$ 232,511	\$ 43,103	\$ 2,229	\$ 91,727	\$ 250,321	\$ 77,343	\$ 165,558	\$ 7,421	\$ 120,800	\$ 120,800
% to Total School	100.0%	62.1%	6.0%	2.2%	4.7%	18.9%	2.2%	0.4%	4.7%	12.9%	4.0%	8.5%	0.4%	6.2%	6.2%
Per Pupil	\$ 4,013	\$ 2,490	\$ 243	\$ 89	\$ 189	\$ 757	\$ 479	\$ 89	\$ 189	\$ 516	\$ 159	\$ 341	\$ 15	\$ 249	\$ 249
KONAWAENA	761														
Enrollment															
Amount	\$ 3,928,886	\$ 2,473,254	\$ 168,436	\$ 70,082	\$ 150,704	\$ 366,604	\$ 70,082	\$ 3,888	\$ 150,704	\$ 487,546	\$ 119,758	\$ 321,793	\$ 15,995	\$ 242,260	\$ 242,260
% to Total School	100.0%	67.2%	4.3%	1.8%	3.8%	15.0%	1.8%	0.4%	3.8%	11.6%	3.0%	8.2%	0.4%	6.2%	6.2%
Per Pupil	\$ 5,163	\$ 3,471	\$ 221	\$ 92	\$ 198	\$ 772	\$ 482	\$ 92	\$ 198	\$ 601	\$ 157	\$ 423	\$ 21	\$ 318	\$ 318
MOUNTAIN VIEW	897														
Enrollment															
Amount	\$ 4,583,293	\$ 2,538,415	\$ 217,474	\$ 80,522	\$ 132,743	\$ 458,302	\$ 80,522	\$ 2,999	\$ 132,743	\$ 941,397	\$ 549,599	\$ 379,220	\$ 12,578	\$ 214,440	\$ 214,440
% to Total School	100.0%	60.1%	4.7%	1.8%	2.9%	14.7%	1.8%	0.3%	2.9%	20.5%	12.0%	8.3%	0.3%	4.7%	4.7%
Per Pupil	\$ 5,110	\$ 3,072	\$ 242	\$ 90	\$ 148	\$ 749	\$ 511	\$ 90	\$ 148	\$ 1,049	\$ 613	\$ 423	\$ 14	\$ 239	\$ 239
PARGO	668														
Enrollment															
Amount	\$ 3,277,871	\$ 2,005,920	\$ 181,201	\$ 61,186	\$ 158,209	\$ 259,002	\$ 61,186	\$ 4,888	\$ 158,209	\$ 396,942	\$ 107,744	\$ 269,965	\$ 19,233	\$ 215,413	\$ 215,413
% to Total School	100.0%	66.7%	5.5%	1.9%	4.8%	14.6%	1.9%	0.6%	4.8%	12.1%	3.3%	8.2%	0.6%	6.6%	6.6%
Per Pupil	\$ 4,907	\$ 3,274	\$ 271	\$ 92	\$ 237	\$ 716	\$ 388	\$ 92	\$ 237	\$ 594	\$ 161	\$ 404	\$ 29	\$ 322	\$ 322
WAIAKEA	832														
Enrollment															
Amount	\$ 4,274,876	\$ 2,655,639	\$ 228,232	\$ 78,403	\$ 110,347	\$ 458,574	\$ 78,403	\$ 2,669	\$ 110,347	\$ 532,156	\$ 133,130	\$ 384,474	\$ 14,552	\$ 211,524	\$ 211,524
% to Total School	100.0%	67.5%	5.3%	1.8%	2.6%	15.1%	1.8%	0.3%	2.6%	12.4%	3.1%	9.0%	0.3%	4.9%	4.9%
Per Pupil	\$ 5,138	\$ 3,466	\$ 274	\$ 94	\$ 133	\$ 778	\$ 551	\$ 94	\$ 133	\$ 640	\$ 160	\$ 462	\$ 17	\$ 254	\$ 254
WAIAKEA WAENA	932														
Enrollment															
Amount	\$ 4,811,293	\$ 2,715,485	\$ 244,583	\$ 83,103	\$ 157,082	\$ 482,754	\$ 83,103	\$ 3,333	\$ 157,082	\$ 899,236	\$ 479,408	\$ 395,680	\$ 24,149	\$ 229,050	\$ 229,050
% to Total School	100.0%	61.5%	5.1%	1.7%	3.3%	15.0%	1.7%	0.5%	3.3%	18.7%	10.0%	8.2%	0.5%	4.8%	4.8%
Per Pupil	\$ 5,162	\$ 3,176	\$ 262	\$ 89	\$ 169	\$ 776	\$ 518	\$ 89	\$ 169	\$ 965	\$ 514	\$ 425	\$ 26	\$ 246	\$ 246
WAIKOLOA	431														
Enrollment															
Amount	\$ 1,727,502	\$ 890,751	\$ 143,639	\$ 38,307	\$ 58,843	\$ 160,932	\$ 38,307	\$ 3,449	\$ 58,843	\$ 278,087	\$ 72,196	\$ 196,525	\$ 9,366	\$ 156,943	\$ 156,943
% to Total School	100.0%	59.9%	8.3%	2.2%	3.4%	14.9%	2.2%	0.5%	3.4%	16.1%	4.2%	11.4%	0.5%	9.1%	9.1%
Per Pupil	\$ 4,008	\$ 2,057	\$ 333	\$ 89	\$ 137	\$ 599	\$ 373	\$ 89	\$ 137	\$ 645	\$ 168	\$ 456	\$ 22	\$ 364	\$ 364

Appendix D: Expenditures by Function

TOTAL	INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP			
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Hawaii District													
Intermediate Schools													
HILO INTERMEDIATE													
Enrollment													
751													
Amount	\$ 4,031,352	\$ 2,202,705	\$ 275,234	\$ 502,631	\$ 282,720	\$ 79,077	\$ 140,833	\$ 716,162	\$ 340,038	\$ 365,681	\$ 10,443	\$ 334,620	\$ 334,620
% to Total School	100.0%	54.6%	6.8%	12.5%	7.0%	2.0%	3.5%	17.8%	8.4%	9.1%	0.3%	8.3%	8.3%
Per Pupil	\$ 5,368	\$ 2,933	\$ 366	\$ 669	\$ 376	\$ 105	\$ 188	\$ 954	\$ 453	\$ 487	\$ 14	\$ 446	\$ 446
KEALAKAHE INTERMEDIATE													
Enrollment													
998													
Amount	\$ 4,917,594	\$ 2,557,394	\$ 228,791	\$ 652,713	\$ 345,468	\$ 101,722	\$ 205,523	\$ 1,128,683	\$ 657,168	\$ 457,272	\$ 14,244	\$ 350,013	\$ 350,013
% to Total School	100.0%	52.0%	4.7%	13.3%	7.0%	2.1%	4.2%	23.0%	13.4%	9.3%	0.3%	7.1%	7.1%
Per Pupil	\$ 4,927	\$ 2,563	\$ 229	\$ 654	\$ 346	\$ 102	\$ 206	\$ 1,131	\$ 658	\$ 458	\$ 14	\$ 351	\$ 351
KONAWAENA INTERMEDIATE													
Enrollment													
225													
Amount	\$ 1,001,709	\$ 599,493	\$ 52,099	\$ 91,358	\$ 56,426	\$ 21,654	\$ 13,277	\$ 115,885	\$ 39,961	\$ 65,820	\$ 10,104	\$ 142,873	\$ 142,873
% to Total School	100.0%	59.8%	5.2%	9.1%	5.6%	2.2%	1.3%	11.6%	4.0%	6.6%	1.0%	14.3%	14.3%
Per Pupil	\$ 4,452	\$ 2,664	\$ 232	\$ 406	\$ 251	\$ 96	\$ 59	\$ 515	\$ 178	\$ 293	\$ 45	\$ 635	\$ 635
WAIAKAIA INTERMEDIATE													
Enrollment													
1050													
Amount	\$ 5,254,792	\$ 2,610,565	\$ 231,673	\$ 760,843	\$ 463,120	\$ 92,844	\$ 204,879	\$ 1,196,412	\$ 687,087	\$ 486,721	\$ 22,603	\$ 455,299	\$ 455,299
% to Total School	100.0%	49.7%	4.4%	14.5%	8.8%	1.8%	3.9%	22.8%	13.1%	9.3%	0.4%	8.7%	8.7%
Per Pupil	\$ 5,005	\$ 2,486	\$ 221	\$ 725	\$ 441	\$ 88	\$ 195	\$ 1,139	\$ 654	\$ 464	\$ 22	\$ 434	\$ 434
Hawaii District High Schools													
HILO HIGH													
Enrollment													
1739													
Amount	\$ 8,969,451	\$ 5,257,030	\$ 4,660,064	\$ 1,539,976	\$ 1,024,645	\$ 163,997	\$ 351,334	\$ 1,654,046	\$ 722,375	\$ 900,983	\$ 30,688	\$ 518,399	\$ 518,399
% to Total School	100.0%	58.6%	52.0%	17.2%	11.4%	1.8%	3.9%	18.4%	8.1%	10.0%	0.3%	5.8%	5.8%
Per Pupil	\$ 5,158	\$ 3,023	\$ 2,680	\$ 886	\$ 589	\$ 94	\$ 202	\$ 951	\$ 415	\$ 518	\$ 18	\$ 298	\$ 298
KONAWAENA HIGH													
Enrollment													
1961													
Amount	\$ 9,974,251	\$ 5,141,617	\$ 671,372	\$ 1,583,384	\$ 1,083,699	\$ 183,509	\$ 316,175	\$ 1,985,944	\$ 912,667	\$ 1,021,717	\$ 51,560	\$ 591,934	\$ 591,934
% to Total School	100.0%	51.5%	6.7%	15.9%	10.9%	1.8%	3.2%	19.9%	9.2%	10.2%	0.5%	5.9%	5.9%
Per Pupil	\$ 5,086	\$ 2,622	\$ 342	\$ 807	\$ 553	\$ 94	\$ 161	\$ 1,013	\$ 465	\$ 521	\$ 26	\$ 302	\$ 302
WAIAKAIA HIGH													
Enrollment													
2258													
Amount	\$ 11,009,559	\$ 6,114,668	\$ 571,209	\$ 1,842,145	\$ 1,201,862	\$ 208,209	\$ 432,074	\$ 1,835,540	\$ 744,297	\$ 1,040,903	\$ 50,340	\$ 645,997	\$ 645,997
% to Total School	100.0%	60.7%	5.2%	16.7%	10.9%	1.9%	3.9%	16.7%	6.8%	9.5%	0.5%	5.9%	5.9%
Per Pupil	\$ 4,876	\$ 2,708	\$ 253	\$ 816	\$ 532	\$ 92	\$ 191	\$ 813	\$ 330	\$ 461	\$ 22	\$ 286	\$ 286

Appendix D: Expenditures by Function

TOTAL	INSTRUCTION			SUPPORT			OPERATIONS			LEADERSHIP			
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Hawaii District													
Other Schools													
HONAUWAI (K-8)													
Enrollment	425												
Amount	\$ 2,356,732	\$ 1,401,356	\$ 128,820	\$ 332,955	\$ 231,390	\$ 39,365	\$ 62,201	\$ 296,525	\$ 69,847	\$ 215,710	\$ 10,968	\$ 197,076	\$ 197,076
% to Total School	100.0%	59.5%	5.5%	14.1%	9.8%	1.7%	2.6%	12.6%	3.0%	9.2%	0.5%	8.4%	8.4%
Per Pupil	\$ 5,545	\$ 3,297	\$ 303	\$ 783	\$ 544	\$ 93	\$ 146	\$ 698	\$ 164	\$ 508	\$ 26	\$ 464	\$ 464
HONOKAHA HIGH & INTERMEDIATE													
Enrollment	967												
Amount	\$ 5,808,409	\$ 3,112,171	\$ 294,229	\$ 914,075	\$ 603,374	\$ 95,870	\$ 214,830	\$ 1,035,021	\$ 522,559	\$ 499,737	\$ 12,725	\$ 452,912	\$ 452,912
% to Total School	100.0%	53.6%	5.1%	15.7%	10.4%	1.7%	3.7%	17.8%	9.0%	8.6%	0.2%	7.8%	7.8%
Per Pupil	\$ 6,007	\$ 3,218	\$ 304	\$ 945	\$ 624	\$ 99	\$ 222	\$ 1,070	\$ 540	\$ 517	\$ 13	\$ 468	\$ 468
HO'OKENA (K-8)													
Enrollment	370												
Amount	\$ 2,374,989	\$ 1,156,125	\$ 322,968	\$ 356,759	\$ 187,267	\$ 62,696	\$ 86,797	\$ 400,170	\$ 214,522	\$ 177,217	\$ 8,432	\$ 158,967	\$ 158,967
% to Total School	100.0%	48.7%	13.6%	14.2%	7.9%	2.6%	3.7%	16.8%	9.0%	7.5%	0.4%	6.7%	6.7%
Per Pupil	\$ 6,419	\$ 3,125	\$ 873	\$ 910	\$ 506	\$ 169	\$ 235	\$ 1,082	\$ 580	\$ 479	\$ 23	\$ 430	\$ 430
KALANIANA'OLE ELEMENTARY & INTERMEDIATE													
Enrollment	528												
Amount	\$ 3,118,348	\$ 1,611,010	\$ 149,094	\$ 399,959	\$ 282,990	\$ 48,691	\$ 68,279	\$ 756,578	\$ 446,122	\$ 303,423	\$ 7,032	\$ 201,708	\$ 201,708
% to Total School	100.0%	51.7%	4.8%	12.8%	9.1%	1.6%	2.2%	24.3%	14.3%	9.7%	0.2%	6.5%	6.5%
Per Pupil	\$ 5,906	\$ 3,051	\$ 282	\$ 757	\$ 536	\$ 92	\$ 129	\$ 1,433	\$ 845	\$ 575	\$ 13	\$ 382	\$ 382
KAU'U HIGH & PAHAIA ELEMENTARY													
Enrollment	607												
Amount	\$ 4,204,952	\$ 2,150,276	\$ 273,626	\$ 685,078	\$ 449,985	\$ 61,923	\$ 173,170	\$ 803,640	\$ 329,325	\$ 461,570	\$ 12,745	\$ 292,332	\$ 292,332
% to Total School	100.0%	51.1%	6.5%	16.3%	10.7%	1.5%	4.1%	19.1%	7.8%	11.0%	0.3%	7.0%	7.0%
Per Pupil	\$ 6,927	\$ 3,542	\$ 451	\$ 1,129	\$ 741	\$ 102	\$ 285	\$ 1,324	\$ 543	\$ 760	\$ 21	\$ 482	\$ 482
KEA'AU ELEMENTARY & INTERMEDIATE													
Enrollment	1402												
Amount	\$ 6,944,638	\$ 4,061,669	\$ 357,232	\$ 952,296	\$ 563,728	\$ 133,221	\$ 255,348	\$ 1,221,963	\$ 598,305	\$ 605,023	\$ 18,635	\$ 351,477	\$ 351,477
% to Total School	100.0%	58.5%	5.1%	13.7%	8.1%	1.9%	3.7%	17.6%	8.6%	8.7%	0.3%	5.1%	5.1%
Per Pupil	\$ 4,953	\$ 2,897	\$ 255	\$ 679	\$ 402	\$ 95	\$ 182	\$ 872	\$ 427	\$ 432	\$ 13	\$ 251	\$ 251
KOHALA HIGH & INTERMEDIATE													
Enrollment	634												
Amount	\$ 4,431,735	\$ 2,167,576	\$ 224,746	\$ 670,372	\$ 452,356	\$ 59,957	\$ 158,058	\$ 974,355	\$ 484,304	\$ 474,995	\$ 15,057	\$ 394,686	\$ 394,686
% to Total School	100.0%	48.9%	5.1%	15.1%	10.2%	1.4%	3.6%	22.0%	10.9%	10.7%	0.3%	8.9%	8.9%
Per Pupil	\$ 6,990	\$ 3,419	\$ 354	\$ 1,057	\$ 713	\$ 95	\$ 249	\$ 1,537	\$ 764	\$ 749	\$ 24	\$ 623	\$ 623
LAUPAHOE HIGH & ELEMENTARY													
Enrollment	333												
Amount	\$ 2,887,318	\$ 1,480,212	\$ 153,760	\$ 470,221	\$ 329,162	\$ 67,582	\$ 73,477	\$ 494,205	\$ 211,392	\$ 276,077	\$ 6,736	\$ 288,919	\$ 288,919
% to Total School	100.0%	51.3%	5.3%	16.3%	11.4%	2.3%	2.5%	17.1%	7.3%	9.6%	0.2%	10.0%	10.0%
Per Pupil	\$ 8,671	\$ 4,445	\$ 462	\$ 1,412	\$ 988	\$ 203	\$ 221	\$ 1,484	\$ 635	\$ 829	\$ 20	\$ 868	\$ 868

Appendix D: Expenditures by Function

	TOTAL		INSTRUCTION				SUPPORT				OPERATIONS				LEADERSHIP	
	SUB-TOTAL	Teaching	Classroom Materials	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management	SUB-TOTAL	School Management		
															Enrollment	Amount
Hawaii District																
Other Schools																
NA'ALEHUU (K-3)	434															
Enrollment																
Amount	\$ 2,566,603	\$ 1,416,971	\$ 115,472	\$ 258,613	\$ 41,596	\$ 60,876	\$ 361,085	\$ 258,613	\$ 41,596	\$ 60,876	\$ 492,971	\$ 263,663	\$ 217,052	\$ 12,255	\$ 180,105	
% to Total School	100.0%	55.2%	4.5%	10.1%	1.6%	2.4%	14.1%	10.1%	1.6%	2.4%	19.2%	10.3%	8.5%	0.5%	7.0%	
Per Pupil	\$ 5,914	\$ 3,265	\$ 266	\$ 596	\$ 96	\$ 140	\$ 832	\$ 596	\$ 96	\$ 140	\$ 1,136	\$ 608	\$ 500	\$ 28	\$ 415	
PA'AUULO ELEMENTARY & INTERMEDIATE																
Enrollment	237															
Amount	\$ 1,651,378	\$ 863,748	\$ 87,392	\$ 140,777	\$ 23,356	\$ 43,683	\$ 207,816	\$ 140,777	\$ 23,356	\$ 43,683	\$ 338,180	\$ 173,169	\$ 160,107	\$ 4,904	\$ 154,242	
% to Total School	100.0%	52.3%	5.3%	8.5%	1.4%	2.6%	12.6%	8.5%	1.4%	2.6%	20.5%	10.5%	9.7%	0.3%	9.3%	
Per Pupil	\$ 6,968	\$ 3,645	\$ 369	\$ 594	\$ 99	\$ 184	\$ 877	\$ 594	\$ 99	\$ 184	\$ 1,427	\$ 731	\$ 676	\$ 21	\$ 651	
FAHOA HIGH & INTERMEDIATE																
Enrollment	1022															
Amount	\$ 6,340,994	\$ 3,083,024	\$ 473,434	\$ 594,991	\$ 103,200	\$ 303,457	\$ 1,001,647	\$ 594,991	\$ 103,200	\$ 303,457	\$ 1,369,604	\$ 792,155	\$ 566,690	\$ 10,759	\$ 413,285	
% to Total School	100.0%	48.6%	7.5%	9.4%	1.6%	4.8%	15.8%	9.4%	1.6%	4.8%	21.6%	12.5%	8.9%	0.2%	6.5%	
Per Pupil	\$ 6,204	\$ 3,017	\$ 463	\$ 582	\$ 101	\$ 297	\$ 980	\$ 582	\$ 101	\$ 297	\$ 1,340	\$ 775	\$ 554	\$ 11	\$ 404	
WAIHEA ELEMENTARY & INTERMEDIATE																
Enrollment	1179															
Amount	\$ 5,761,223	\$ 3,208,539	\$ 205,291	\$ 459,807	\$ 107,817	\$ 292,159	\$ 859,777	\$ 459,807	\$ 107,817	\$ 292,159	\$ 1,117,838	\$ 602,086	\$ 500,400	\$ 15,352	\$ 369,778	
% to Total School	100.0%	55.7%	3.6%	8.0%	1.9%	5.1%	14.9%	8.0%	1.9%	5.1%	19.4%	10.5%	8.7%	0.3%	6.4%	
Per Pupil	\$ 4,887	\$ 2,721	\$ 174	\$ 390	\$ 91	\$ 248	\$ 729	\$ 390	\$ 91	\$ 248	\$ 948	\$ 511	\$ 424	\$ 13	\$ 314	

Appendix D: Expenditures by Function

	TOTAL		INSTRUCTION				SUPPORT				OPERATIONS				LEADERSHIP	
	Enrollment	Amount	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management	
																% to Total School
Maui District																
HA'IKU	451															
Enrollment																
Amount	\$ 2,485,703	\$ 1,408,048	\$ 113,450	\$ 37,000	\$ 81,198	\$ 226,551	\$ 37,000	\$ 1,550,922	\$ 117,966	\$ 155,092	\$ 465,533	\$ 117,966	\$ 155,092	\$ 523,304	\$ 470,477	
% to Total School	100.0%	61.2%	4.6%	1.5%	3.3%	9.1%	1.5%	2.2%	2.9%	8.8%	2.2%	2.9%	9.9%	8.9%		
Per Pupil	\$ 5,512	\$ 3,374	\$ 252	\$ 82	\$ 180	\$ 502	\$ 82	\$ 119	\$ 156	\$ 468	\$ 119	\$ 156	\$ 526	\$ 473		
KAHULUI	994															
Enrollment																
Amount	\$ 5,308,006	\$ 3,070,279	\$ 230,962	\$ 117,966	\$ 155,092	\$ 465,533	\$ 117,966	\$ 155,092	\$ 523,304	\$ 470,477	\$ 1,008,604	\$ 14,823	\$ 14,823	\$ 259,570	\$ 259,570	
% to Total School	100.0%	62.2%	4.4%	2.2%	2.9%	8.8%	2.2%	2.9%	9.9%	8.9%	19.0%	0.3%	0.3%	4.9%	4.9%	
Per Pupil	\$ 5,340	\$ 3,321	\$ 232	\$ 468	\$ 156	\$ 468	\$ 119	\$ 156	\$ 526	\$ 473	\$ 1,015	\$ 15	\$ 15	\$ 261	\$ 261	
KAMALI'I	0															
Enrollment																
Amount	\$ 527,355	\$ 392,662	\$ 392,662	\$ 80,337	\$ 80,337	\$ 80,337	\$ 80,337	\$ 0.00%	\$ 0.00%	\$ 0.00%	\$ 0.00%	\$ 0.00%	\$ 0.00%	\$ 54,356	\$ 54,356	
% to Total School	100.0%	74.5%	74.5%	15.2%	15.2%	15.2%	15.2%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.3%	10.3%	
KAMEHAMEHA III	724															
Enrollment																
Amount	\$ 3,864,320	\$ 2,056,436	\$ 131,606	\$ 69,978	\$ 110,251	\$ 294,928	\$ 69,978	\$ 110,251	\$ 1,097,253	\$ 736,261	\$ 338,573	\$ 22,418	\$ 22,418	\$ 235,474	\$ 235,474	
% to Total School	100.0%	53.2%	3.4%	1.8%	2.9%	7.6%	1.8%	2.9%	28.4%	19.1%	8.8%	0.6%	0.6%	6.1%	6.1%	
Per Pupil	\$ 5,337	\$ 2,840	\$ 182	\$ 97	\$ 152	\$ 407	\$ 97	\$ 152	\$ 1,516	\$ 1,017	\$ 468	\$ 31	\$ 31	\$ 325	\$ 325	
KAUNAKAKAI	385															
Enrollment																
Amount	\$ 2,608,815	\$ 1,474,944	\$ 155,035	\$ 34,487	\$ 124,457	\$ 244,978	\$ 34,487	\$ 124,457	\$ 588,773	\$ 354,323	\$ 234,762	\$ 9,687	\$ 9,687	\$ 141,176	\$ 141,176	
% to Total School	100.0%	56.5%	5.2%	1.3%	4.8%	9.4%	1.3%	4.8%	22.6%	13.6%	8.6%	0.4%	0.4%	5.4%	5.4%	
Per Pupil	\$ 6,776	\$ 3,831	\$ 351	\$ 90	\$ 323	\$ 636	\$ 90	\$ 323	\$ 1,529	\$ 920	\$ 584	\$ 25	\$ 25	\$ 367	\$ 367	
KE'ANAE	9															
Enrollment																
Amount	\$ 97,799	\$ 55,097	\$ 3,336	\$ 895	\$ 419	\$ 1,383	\$ 895	\$ 419	\$ 28,386	\$ 3,346	\$ 22,179	\$ 2,861	\$ 2,861	\$ 11,620	\$ 11,620	
% to Total School	100.0%	56.3%	3.4%	0.9%	0.4%	1.4%	0.9%	0.4%	29.0%	3.4%	22.7%	2.9%	2.9%	11.9%	11.9%	
Per Pupil	\$ 10,867	\$ 6,122	\$ 371	\$ 99	\$ 47	\$ 154	\$ 99	\$ 47	\$ 3,154	\$ 372	\$ 2,464	\$ 318	\$ 318	\$ 1,291	\$ 1,291	
KIHEI	1338															
Enrollment																
Amount	\$ 5,920,267	\$ 3,382,585	\$ 207,562	\$ 105,849	\$ 187,303	\$ 467,095	\$ 105,849	\$ 187,303	\$ 1,438,544	\$ 831,337	\$ 587,856	\$ 19,351	\$ 19,351	\$ 338,891	\$ 338,891	
% to Total School	100.0%	57.1%	3.5%	1.8%	3.2%	7.9%	1.8%	3.2%	24.3%	14.0%	9.9%	0.3%	0.3%	5.7%	5.7%	
Per Pupil	\$ 4,425	\$ 2,528	\$ 155	\$ 79	\$ 140	\$ 349	\$ 79	\$ 140	\$ 1,075	\$ 621	\$ 459	\$ 14	\$ 14	\$ 253	\$ 253	
KILOHANA	173															
Enrollment																
Amount	\$ 1,484,523	\$ 846,348	\$ 85,367	\$ 16,459	\$ 61,322	\$ 128,157	\$ 16,459	\$ 61,322	\$ 265,158	\$ 174,892	\$ 85,495	\$ 4,771	\$ 4,771	\$ 167,081	\$ 167,081	
% to Total School	100.0%	57.0%	5.8%	1.1%	4.1%	8.6%	1.1%	4.1%	17.9%	11.8%	5.8%	0.3%	0.3%	11.3%	11.3%	
Per Pupil	\$ 8,581	\$ 4,892	\$ 493	\$ 95	\$ 354	\$ 741	\$ 95	\$ 354	\$ 1,533	\$ 1,011	\$ 494	\$ 28	\$ 28	\$ 966	\$ 966	
KUALAPUU	389															
Enrollment																
Amount	\$ 2,362,466	\$ 1,300,269	\$ 101,849	\$ 35,111	\$ 73,682	\$ 218,764	\$ 35,111	\$ 73,682	\$ 571,300	\$ 331,049	\$ 196,587	\$ 43,665	\$ 43,665	\$ 163,339	\$ 163,339	
% to Total School	100.0%	55.0%	4.3%	1.5%	3.1%	9.3%	1.5%	3.1%	24.2%	14.0%	8.3%	1.8%	1.8%	6.9%	6.9%	
Per Pupil	\$ 6,073	\$ 3,343	\$ 262	\$ 90	\$ 189	\$ 562	\$ 90	\$ 189	\$ 1,469	\$ 851	\$ 505	\$ 112	\$ 112	\$ 420	\$ 420	

Appendix D: Expenditures by Function

	TOTAL			INSTRUCTION			SUPPORT			OPERATIONS				LEADERSHIP		
	Enrollment	Amount	% to Total School	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Maui District																
KULA																
Enrollment	555															
Amount	\$ 2,668,223	\$ 1,490,043	55.8%	\$ 392,571	\$ 1,398,276	\$ 91,766	\$ 272,203	\$ 48,599	\$ 76,769	\$ 582,017	\$ 294,881	\$ 266,284	\$ 20,851	\$ 203,593		
% to Total School	100.0%	55.8%	3.4%	14.7%	52.4%	3.4%	10.2%	1.6%	2.9%	21.8%	11.1%	10.0%	0.8%	7.6%		
Per Pupil	\$ 4,808	\$ 2,685		\$ 707	\$ 2,519	\$ 165	\$ 490	\$ 79	\$ 138	\$ 1,049	\$ 531	\$ 480	\$ 38	\$ 367		
LIHIKAI																
Enrollment	1059															
Amount	\$ 5,424,493	\$ 3,221,834	59.4%	\$ 864,474	\$ 3,044,712	\$ 177,122	\$ 591,756	\$ 84,490	\$ 188,228	\$ 1,032,474	\$ 567,518	\$ 448,271	\$ 16,685	\$ 305,712		
% to Total School	100.0%	59.4%	3.3%	15.9%	56.1%	3.3%	10.9%	1.6%	3.5%	19.0%	10.5%	8.3%	0.3%	5.6%		
Per Pupil	\$ 5,122	\$ 3,042		\$ 816	\$ 2,875	\$ 167	\$ 559	\$ 80	\$ 178	\$ 975	\$ 536	\$ 423	\$ 16	\$ 289		
MAKAWAO																
Enrollment	709															
Amount	\$ 3,724,301	\$ 2,309,674	62.0%	\$ 539,531	\$ 2,157,186	\$ 152,488	\$ 346,836	\$ 57,805	\$ 134,890	\$ 673,672	\$ 382,748	\$ 283,156	\$ 7,769	\$ 201,423		
% to Total School	100.0%	62.0%	4.1%	14.5%	57.9%	4.1%	9.3%	1.6%	3.6%	18.1%	10.3%	7.6%	0.2%	5.4%		
Per Pupil	\$ 5,253	\$ 3,258		\$ 761	\$ 3,043	\$ 215	\$ 489	\$ 82	\$ 190	\$ 950	\$ 540	\$ 399	\$ 11	\$ 284		
MAUNALO																
Enrollment	92															
Amount	\$ 1,017,673	\$ 541,138	53.2%	\$ 156,195	\$ 504,761	\$ 36,377	\$ 113,837	\$ 10,283	\$ 32,075	\$ 194,342	\$ 101,364	\$ 81,844	\$ 11,134	\$ 125,999		
% to Total School	100.0%	53.2%	3.6%	15.3%	49.6%	3.6%	11.2%	1.0%	3.2%	19.1%	10.0%	8.0%	1.1%	12.4%		
Per Pupil	\$ 11,062	\$ 5,882		\$ 1,698	\$ 5,487	\$ 395	\$ 1,237	\$ 112	\$ 349	\$ 2,112	\$ 1,102	\$ 890	\$ 121	\$ 1,370		
NAHIEAENA																
Enrollment	606															
Amount	\$ 2,522,592	\$ 1,613,302	64.0%	\$ 315,068	\$ 1,493,192	\$ 120,109	\$ 192,786	\$ 48,787	\$ 73,495	\$ 389,718	\$ 97,405	\$ 279,331	\$ 12,982	\$ 204,505		
% to Total School	100.0%	64.0%	4.8%	12.5%	59.2%	4.8%	7.6%	1.9%	2.9%	15.4%	3.9%	11.1%	0.5%	8.1%		
Per Pupil	\$ 4,163	\$ 2,662		\$ 520	\$ 2,464	\$ 198	\$ 318	\$ 81	\$ 121	\$ 643	\$ 161	\$ 461	\$ 21	\$ 337		
PAYA																
Enrollment	241															
Amount	\$ 1,547,729	\$ 849,740	54.9%	\$ 228,265	\$ 786,401	\$ 63,339	\$ 170,022	\$ 21,555	\$ 36,687	\$ 314,996	\$ 171,017	\$ 139,271	\$ 4,709	\$ 154,728		
% to Total School	100.0%	54.9%	4.1%	14.7%	50.8%	4.1%	11.0%	1.4%	2.4%	20.4%	11.0%	9.0%	0.3%	10.0%		
Per Pupil	\$ 6,422	\$ 3,526		\$ 947	\$ 3,263	\$ 263	\$ 705	\$ 89	\$ 152	\$ 1,307	\$ 710	\$ 578	\$ 20	\$ 642		
PUKAIANI																
Enrollment	578															
Amount	\$ 3,177,319	\$ 1,911,155	60.1%	\$ 455,432	\$ 1,795,589	\$ 115,566	\$ 284,869	\$ 46,397	\$ 124,166	\$ 606,689	\$ 328,639	\$ 272,141	\$ 5,910	\$ 204,042		
% to Total School	100.0%	60.1%	3.6%	14.3%	56.5%	3.6%	9.0%	1.5%	3.9%	19.1%	10.3%	8.6%	0.2%	6.4%		
Per Pupil	\$ 5,497	\$ 3,306		\$ 788	\$ 3,107	\$ 200	\$ 493	\$ 80	\$ 215	\$ 1,050	\$ 569	\$ 471	\$ 10	\$ 353		
WAHIEE																
Enrollment	751															
Amount	\$ 3,436,001	\$ 2,003,839	58.3%	\$ 480,231	\$ 1,892,505	\$ 111,334	\$ 318,691	\$ 59,442	\$ 102,098	\$ 721,709	\$ 394,717	\$ 308,766	\$ 18,227	\$ 230,222		
% to Total School	100.0%	58.3%	3.2%	14.0%	55.1%	3.2%	9.3%	1.7%	3.0%	21.0%	11.5%	9.0%	0.5%	6.7%		
Per Pupil	\$ 4,575	\$ 2,668		\$ 639	\$ 2,520	\$ 148	\$ 424	\$ 79	\$ 136	\$ 961	\$ 526	\$ 411	\$ 24	\$ 307		
WAULUKU																
Enrollment	905															
Amount	\$ 4,772,492	\$ 2,897,726	60.7%	\$ 718,470	\$ 2,751,422	\$ 146,304	\$ 515,070	\$ 73,294	\$ 130,106	\$ 915,074	\$ 498,933	\$ 403,775	\$ 12,366	\$ 241,222		
% to Total School	100.0%	60.7%	3.1%	15.1%	57.7%	3.1%	10.8%	1.5%	2.7%	19.2%	10.5%	8.5%	0.3%	5.1%		
Per Pupil	\$ 5,273	\$ 3,202		\$ 794	\$ 3,040	\$ 162	\$ 569	\$ 81	\$ 144	\$ 1,011	\$ 551	\$ 446	\$ 14	\$ 267		

Appendix D: Expenditures by Function

TOTAL	INSTRUCTION			SUPPORT			OPERATIONS				LEADERSHIP		
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Maui District													
Intermediate Schools													
TAO (6-8)													
Enrollment	821												
Amount	\$ 3,896,147	\$ 2,104,748	\$ 209,549	\$ 588,417	\$ 322,499	\$ 65,594	\$ 200,324	\$ 700,194	\$ 344,374	\$ 345,521	\$ 10,299	\$ 293,240	\$ 293,240
% to Total School	100.0%	54.0%	5.4%	15.1%	8.3%	1.7%	5.1%	18.0%	8.8%	8.9%	0.3%	7.5%	7.5%
Per Pupil	\$ 4,746	\$ 2,564	\$ 255	\$ 717	\$ 393	\$ 80	\$ 244	\$ 853	\$ 419	\$ 421	\$ 13	\$ 357	\$ 357
KALAMA INTERMEDIATE													
Enrollment	1278												
Amount	\$ 6,093,370	\$ 3,200,587	\$ 296,228	\$ 1,044,342	\$ 518,410	\$ 139,893	\$ 386,039	\$ 1,156,043	\$ 578,459	\$ 557,478	\$ 20,106	\$ 396,170	\$ 396,170
% to Total School	100.0%	52.5%	4.9%	17.1%	8.5%	2.3%	6.3%	19.0%	9.5%	9.1%	0.3%	6.5%	6.5%
Per Pupil	\$ 4,768	\$ 2,504	\$ 232	\$ 817	\$ 406	\$ 109	\$ 302	\$ 905	\$ 453	\$ 436	\$ 16	\$ 310	\$ 310
LAHAINA INTERMEDIATE													
Enrollment	557												
Amount	\$ 2,545,117	\$ 1,305,548	\$ 107,955	\$ 396,970	\$ 232,807	\$ 47,100	\$ 117,064	\$ 385,592	\$ 89,331	\$ 287,952	\$ 8,309	\$ 349,051	\$ 349,051
% to Total School	100.0%	51.3%	4.2%	15.6%	9.1%	1.9%	4.6%	15.2%	3.5%	11.3%	0.3%	13.7%	13.7%
Per Pupil	\$ 4,569	\$ 2,344	\$ 194	\$ 713	\$ 418	\$ 85	\$ 210	\$ 692	\$ 160	\$ 517	\$ 15	\$ 627	\$ 627
LOKELANI INTERMEDIATE													
Enrollment	654												
Amount	\$ 2,825,688	\$ 1,513,580	\$ 126,149	\$ 477,500	\$ 253,411	\$ 52,378	\$ 171,711	\$ 451,187	\$ 102,859	\$ 337,028	\$ 11,299	\$ 257,271	\$ 257,271
% to Total School	100.0%	53.6%	4.5%	16.9%	9.0%	1.9%	6.1%	16.0%	3.6%	11.9%	0.4%	9.1%	9.1%
Per Pupil	\$ 4,321	\$ 2,314	\$ 193	\$ 730	\$ 387	\$ 80	\$ 263	\$ 690	\$ 157	\$ 515	\$ 17	\$ 393	\$ 393
MAUI WAENA INTERMEDIATE													
Enrollment	948												
Amount	\$ 4,370,767	\$ 2,359,611	\$ 188,602	\$ 604,222	\$ 348,481	\$ 74,991	\$ 180,750	\$ 924,555	\$ 459,226	\$ 451,418	\$ 13,911	\$ 293,778	\$ 293,778
% to Total School	100.0%	54.0%	4.3%	13.8%	8.0%	1.7%	4.1%	21.2%	10.5%	10.3%	0.3%	6.7%	6.7%
Per Pupil	\$ 4,611	\$ 2,489	\$ 199	\$ 637	\$ 368	\$ 79	\$ 191	\$ 975	\$ 484	\$ 476	\$ 15	\$ 310	\$ 310

Appendix D: Expenditures by Function

	TOTAL		INSTRUCTION				SUPPORT				OPERATIONS				LEADERSHIP	
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management	SUB-TOTAL		
														Enrollment	Amount	% to Total School
Maui District																
High Schools																
BALDWIN HIGH																
Enrollment	1952															
Amount	\$ 9,490,368	\$ 5,220,927	\$ 459,619	\$ 1,552,327	\$ 985,583	\$ 207,273	\$ 359,471	\$ 1,678,057	\$ 726,178	\$ 918,048	\$ 33,831	\$ 599,437	\$ 599,437	\$ 6.3%	\$ 307	\$ 6.3%
% to Total School	100.0%	55.0%	4.6%	16.4%	10.4%	2.2%	3.8%	17.7%	7.7%	9.7%	0.4%	6.3%	6.3%			
Per Pupil	\$ 4,862	\$ 2,675	\$ 225	\$ 795	\$ 505	\$ 106	\$ 184	\$ 860	\$ 372	\$ 470	\$ 17	\$ 307	\$ 307			
KEKAULIKE HIGH																
Enrollment	402															
Amount	\$ 2,388,219	\$ 827,482	\$ 397,601	\$ 432,026	\$ 280,687	\$ 49,255	\$ 102,083	\$ 456,895	\$ 252,091	\$ 194,940	\$ 9,865	\$ 274,215	\$ 274,215	\$ 11.5%	\$ 682	\$ 11.5%
% to Total School	100.0%	34.6%	16.6%	18.1%	11.8%	2.1%	4.3%	19.1%	10.6%	8.2%	0.4%	11.5%	11.5%			
Per Pupil	\$ 5,941	\$ 2,058	\$ 989	\$ 1,075	\$ 698	\$ 123	\$ 254	\$ 1,137	\$ 627	\$ 485	\$ 25	\$ 682	\$ 682			
LAHAINALUNA HIGH																
Enrollment	772															
Amount	\$ 4,764,221	\$ 2,366,016	\$ 286,597	\$ 801,753	\$ 572,893	\$ 90,427	\$ 138,433	\$ 887,245	\$ 461,682	\$ 402,750	\$ 22,814	\$ 422,610	\$ 422,610	\$ 8.9%	\$ 547	\$ 8.9%
% to Total School	100.0%	49.7%	6.0%	16.8%	12.0%	1.9%	2.9%	18.6%	9.7%	8.5%	0.5%	8.9%	8.9%			
Per Pupil	\$ 6,171	\$ 3,065	\$ 371	\$ 1,039	\$ 742	\$ 117	\$ 179	\$ 1,149	\$ 598	\$ 522	\$ 30	\$ 547	\$ 547			
MAUI HIGH																
Enrollment	1737															
Amount	\$ 9,050,150	\$ 4,795,602	\$ 578,426	\$ 1,480,661	\$ 958,250	\$ 159,039	\$ 363,372	\$ 1,702,038	\$ 767,954	\$ 897,754	\$ 36,329	\$ 493,424	\$ 493,424	\$ 5.5%	\$ 284	\$ 5.5%
% to Total School	100.0%	53.0%	6.4%	16.4%	10.6%	1.8%	4.0%	18.8%	8.5%	9.9%	0.4%	5.5%	5.5%			
Per Pupil	\$ 5,210	\$ 2,761	\$ 333	\$ 852	\$ 552	\$ 92	\$ 209	\$ 980	\$ 442	\$ 517	\$ 21	\$ 284	\$ 284			
Maui District																
Other Schools																
HAHA HIGH & ELEMENTARY																
Enrollment	438															
Amount	\$ 3,117,028	\$ 1,585,126	\$ 122,496	\$ 450,163	\$ 329,986	\$ 39,583	\$ 80,594	\$ 686,438	\$ 325,059	\$ 346,684	\$ 14,695	\$ 272,806	\$ 272,806	\$ 8.8%	\$ 623	\$ 8.8%
% to Total School	100.0%	50.9%	3.9%	14.4%	10.6%	1.3%	2.6%	22.0%	10.4%	11.1%	0.5%	8.8%	8.8%			
Per Pupil	\$ 7,117	\$ 3,619	\$ 280	\$ 1,028	\$ 755	\$ 90	\$ 184	\$ 1,567	\$ 742	\$ 792	\$ 34	\$ 623	\$ 623			
LANAI HIGH & ELEMENTARY																
Enrollment	605															
Amount	\$ 3,730,985	\$ 1,833,084	\$ 211,831	\$ 580,469	\$ 411,860	\$ 48,787	\$ 119,822	\$ 760,735	\$ 361,646	\$ 382,324	\$ 16,765	\$ 344,816	\$ 344,816	\$ 9.2%	\$ 569	\$ 9.2%
% to Total School	100.0%	49.1%	5.7%	15.6%	11.0%	1.3%	3.2%	20.4%	9.7%	10.2%	0.4%	9.2%	9.2%			
Per Pupil	\$ 6,157	\$ 3,025	\$ 350	\$ 958	\$ 680	\$ 81	\$ 198	\$ 1,255	\$ 597	\$ 631	\$ 28	\$ 569	\$ 569			
MOLOKAI HIGH & INTERMEDIATE																
Enrollment	868															
Amount	\$ 4,697,170	\$ 2,230,908	\$ 235,557	\$ 894,767	\$ 577,852	\$ 125,987	\$ 190,928	\$ 917,922	\$ 463,230	\$ 440,742	\$ 13,951	\$ 418,015	\$ 418,015	\$ 8.9%	\$ 482	\$ 8.9%
% to Total School	100.0%	47.5%	5.0%	19.0%	12.3%	2.7%	4.1%	19.5%	9.9%	9.4%	0.3%	8.9%	8.9%			
Per Pupil	\$ 5,411	\$ 2,570	\$ 271	\$ 1,031	\$ 666	\$ 145	\$ 220	\$ 1,058	\$ 534	\$ 508	\$ 16	\$ 482	\$ 482			

Appendix D: Expenditures by Function

	TOTAL		INSTRUCTION			SUPPORT			OPERATIONS				LEADERSHIP		
	Enrollment	Amount	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management
Kauai District															
Elementary Schools															
ELEELE	488														
Enrollment															
Amount	\$ 2,971,830	\$ 1,823,154	\$ 1,482,511	\$ 340,643	\$ 387,307	\$ 256,567	\$ 62,344	\$ 88,397	\$ 62,344	\$ 62,344	\$ 293,527	\$ 293,527	\$ 7,953	\$ 138,859	\$ 138,859
% to Total School	100.0%	61.3%	49.9%	11.5%	13.0%	8.0%	2.1%	3.0%	3.0%	3.0%	10.8%	9.9%	0.3%	4.7%	4.7%
Per Pupil	\$ 6,090	\$ 3,736	\$ 3,038	\$ 698	\$ 794	\$ 485	\$ 128	\$ 181	\$ 128	\$ 128	\$ 658	\$ 601	\$ 16	\$ 285	\$ 285
HANALEI	283														
Enrollment															
Amount	\$ 1,715,515	\$ 945,410	\$ 875,707	\$ 69,703	\$ 301,051	\$ 195,260	\$ 55,259	\$ 50,532	\$ 50,532	\$ 50,532	\$ 165,423	\$ 165,423	\$ 5,169	\$ 132,846	\$ 132,846
% to Total School	100.0%	55.1%	51.0%	4.1%	17.5%	11.4%	3.2%	2.9%	2.9%	2.9%	9.6%	9.6%	0.3%	7.7%	7.7%
Per Pupil	\$ 6,062	\$ 3,341	\$ 3,094	\$ 246	\$ 1,064	\$ 690	\$ 195	\$ 179	\$ 179	\$ 179	\$ 585	\$ 585	\$ 18	\$ 469	\$ 469
KALAEHO	602														
Enrollment															
Amount	\$ 3,170,304	\$ 1,824,701	\$ 1,708,763	\$ 115,938	\$ 480,136	\$ 278,636	\$ 77,602	\$ 123,898	\$ 123,898	\$ 123,898	\$ 332,248	\$ 305,762	\$ 6,060	\$ 221,398	\$ 221,398
% to Total School	100.0%	57.6%	53.9%	3.7%	15.1%	8.8%	2.4%	3.9%	3.9%	3.9%	10.5%	9.6%	0.2%	7.0%	7.0%
Per Pupil	\$ 5,266	\$ 3,031	\$ 2,838	\$ 193	\$ 798	\$ 463	\$ 129	\$ 206	\$ 206	\$ 206	\$ 552	\$ 508	\$ 10	\$ 368	\$ 368
KAPAA	1388														
Enrollment															
Amount	\$ 7,213,533	\$ 4,852,644	\$ 4,522,494	\$ 330,149	\$ 1,141,411	\$ 572,890	\$ 203,628	\$ 364,892	\$ 364,892	\$ 364,892	\$ 631,185	\$ 631,185	\$ 20,019	\$ 350,638	\$ 350,638
% to Total School	100.0%	67.3%	62.7%	4.6%	15.8%	7.9%	2.8%	5.1%	5.1%	5.1%	8.8%	8.8%	0.3%	4.9%	4.9%
Per Pupil	\$ 5,197	\$ 3,496	\$ 3,258	\$ 238	\$ 822	\$ 413	\$ 147	\$ 263	\$ 263	\$ 263	\$ 455	\$ 455	\$ 14	\$ 253	\$ 253
KAUMUALII	907														
Enrollment															
Amount	\$ 4,549,294	\$ 2,928,981	\$ 2,437,757	\$ 491,224	\$ 706,169	\$ 401,829	\$ 122,819	\$ 181,521	\$ 181,521	\$ 181,521	\$ 253,130	\$ 420,676	\$ 19,939	\$ 220,401	\$ 220,401
% to Total School	100.0%	64.4%	53.6%	10.8%	15.5%	8.8%	2.7%	4.0%	4.0%	4.0%	5.6%	9.2%	0.4%	4.8%	4.8%
Per Pupil	\$ 5,016	\$ 3,229	\$ 2,688	\$ 542	\$ 779	\$ 443	\$ 135	\$ 200	\$ 200	\$ 200	\$ 279	\$ 464	\$ 22	\$ 243	\$ 243
KEKAHA	374														
Enrollment															
Amount	\$ 2,474,680	\$ 1,531,016	\$ 1,398,601	\$ 132,415	\$ 328,790	\$ 206,643	\$ 50,706	\$ 71,442	\$ 71,442	\$ 71,442	\$ 230,802	\$ 232,290	\$ 21,947	\$ 129,835	\$ 129,835
% to Total School	100.0%	61.9%	56.5%	5.4%	13.3%	8.4%	2.0%	2.9%	2.9%	2.9%	9.3%	9.4%	0.9%	5.2%	5.2%
Per Pupil	\$ 6,617	\$ 4,094	\$ 3,740	\$ 354	\$ 879	\$ 553	\$ 136	\$ 191	\$ 191	\$ 191	\$ 617	\$ 621	\$ 59	\$ 347	\$ 347
KILAUEA	339														
Enrollment															
Amount	\$ 1,851,643	\$ 995,405	\$ 871,814	\$ 123,591	\$ 326,735	\$ 206,212	\$ 49,623	\$ 70,900	\$ 70,900	\$ 70,900	\$ 197,393	\$ 177,529	\$ 6,468	\$ 148,114	\$ 148,114
% to Total School	100.0%	53.8%	47.1%	6.7%	17.6%	11.1%	2.7%	3.8%	3.8%	3.8%	10.7%	9.6%	0.3%	8.0%	8.0%
Per Pupil	\$ 5,462	\$ 2,936	\$ 2,572	\$ 365	\$ 964	\$ 608	\$ 146	\$ 209	\$ 209	\$ 209	\$ 582	\$ 524	\$ 19	\$ 437	\$ 437
KOLOA	409														
Enrollment															
Amount	\$ 2,334,254	\$ 1,261,719	\$ 1,169,892	\$ 91,827	\$ 369,810	\$ 239,033	\$ 51,315	\$ 79,443	\$ 79,443	\$ 79,443	\$ 292,785	\$ 252,640	\$ 6,319	\$ 150,981	\$ 150,981
% to Total School	100.0%	54.1%	50.1%	3.9%	15.8%	10.2%	2.2%	3.4%	3.4%	3.4%	12.5%	10.8%	0.3%	6.5%	6.5%
Per Pupil	\$ 5,707	\$ 3,085	\$ 2,860	\$ 225	\$ 904	\$ 584	\$ 125	\$ 194	\$ 194	\$ 194	\$ 716	\$ 618	\$ 15	\$ 369	\$ 369
WILCOX	919														
Enrollment															
Amount	\$ 5,335,246	\$ 3,140,356	\$ 2,848,294	\$ 292,063	\$ 840,370	\$ 544,419	\$ 117,291	\$ 178,660	\$ 178,660	\$ 178,660	\$ 480,854	\$ 510,637	\$ 15,640	\$ 347,389	\$ 347,389
% to Total School	100.0%	58.9%	53.4%	5.5%	15.8%	10.2%	2.2%	3.3%	3.3%	3.3%	9.0%	9.6%	0.3%	6.5%	6.5%
Per Pupil	\$ 5,805	\$ 3,417	\$ 3,099	\$ 318	\$ 914	\$ 592	\$ 128	\$ 194	\$ 194	\$ 194	\$ 523	\$ 556	\$ 17	\$ 378	\$ 378

Appendix D: Expenditures by Function

	TOTAL		INSTRUCTION			SUPPORT			OPERATIONS				LEADERSHIP	
	SUB-TOTAL	Teaching	Classroom Materials	SUB-TOTAL	Pupil Support	Teacher Support	Program Support	SUB-TOTAL	Pupil Services	Facilities	Business Services	SUB-TOTAL	School Management	
														Amount
Kauai District														
High Schools														
WAIMEA HIGH	843													
Enrollment														
Amount	\$ 5,414,181	\$ 2,844,890	\$ 297,399	\$ 936,242	\$ 620,435	\$ 114,144	\$ 191,663	\$ 1,269,687	\$ 662,031	\$ 570,055	\$ 37,601	\$ 373,361	\$ 373,361	\$ 373,361
% to Total School	100.0%	52.5%	47.1%	17.1%	11.5%	2.1%	3.5%	23.5%	12.2%	10.5%	0.7%	6.9%	6.9%	6.9%
Per Pupil	\$ 6,423	\$ 3,375	\$ 3,022	\$ 1,099	\$ 736	\$ 135	\$ 227	\$ 1,506	\$ 785	\$ 676	\$ 45	\$ 443	\$ 443	\$ 443
Other Schools														
KAPAA HIGH & INTERMEDIATE	1878													
Enrollment														
Amount	\$ 9,826,411	\$ 5,568,633	\$ 4,950,044	\$ 1,702,776	\$ 936,178	\$ 265,337	\$ 501,261	\$ 2,020,916	\$ 972,420	\$ 1,009,676	\$ 38,821	\$ 534,086	\$ 534,086	\$ 534,086
% to Total School	100.0%	56.7%	50.4%	17.3%	9.5%	2.7%	5.1%	20.6%	9.9%	10.3%	0.4%	5.4%	5.4%	5.4%
Per Pupil	\$ 5,232	\$ 2,965	\$ 2,636	\$ 907	\$ 498	\$ 141	\$ 267	\$ 1,076	\$ 518	\$ 538	\$ 21	\$ 284	\$ 284	\$ 284
KAUAI HIGH & INTERMEDIATE	2010													
Enrollment														
Amount	\$ 10,279,753	\$ 5,956,844	\$ 5,420,797	\$ 1,709,250	\$ 1,029,165	\$ 256,126	\$ 423,960	\$ 2,115,395	\$ 962,372	\$ 1,120,528	\$ 32,495	\$ 498,265	\$ 498,265	\$ 498,265
% to Total School	100.0%	57.9%	52.7%	16.6%	10.0%	2.5%	4.1%	20.6%	9.4%	10.9%	0.3%	4.8%	4.8%	4.8%
Per Pupil	\$ 5,092	\$ 2,950	\$ 2,685	\$ 847	\$ 510	\$ 127	\$ 210	\$ 1,048	\$ 477	\$ 555	\$ 16	\$ 247	\$ 247	\$ 247
NIHAU (K-9)	21													
Enrollment														
Amount	\$ 175,527	\$ 137,748	\$ 123,287	\$ 7,562	\$ 3,081	\$ 3,053	\$ 1,429	\$ 18,596	\$ 5,511	\$ 10,793	\$ 2,293	\$ 11,620	\$ 11,620	\$ 11,620
% to Total School	100.0%	78.5%	70.2%	4.3%	1.8%	1.7%	0.8%	10.6%	3.1%	6.1%	1.3%	6.6%	6.6%	6.6%
Per Pupil	\$ 8,358	\$ 6,559	\$ 5,871	\$ 360	\$ 147	\$ 145	\$ 68	\$ 886	\$ 262	\$ 514	\$ 109	\$ 553	\$ 553	\$ 553
WAIMEA CANYON (K-9)	706													
Enrollment														
Amount	\$ 3,624,061	\$ 2,129,033	\$ 1,990,424	\$ 641,580	\$ 364,647	\$ 89,072	\$ 187,862	\$ 576,371	\$ 116,664	\$ 451,139	\$ 8,568	\$ 277,076	\$ 277,076	\$ 277,076
% to Total School	100.0%	58.7%	54.9%	17.7%	10.1%	2.5%	5.2%	15.9%	3.2%	12.4%	0.2%	7.6%	7.6%	7.6%
Per Pupil	\$ 5,133	\$ 3,016	\$ 2,819	\$ 909	\$ 516	\$ 126	\$ 266	\$ 816	\$ 165	\$ 639	\$ 12	\$ 392	\$ 392	\$ 392

Note

Chapter 2

1. South Carolina Department of Education, "Instruction, building costs up; leadership costs down in latest *In\$ite* report," [<http://www.state.sc.us/sde/fam/famsite.htm>], July 15, 1997.

Responses of the Affected Agencies

Comments on Agency Responses

We transmitted drafts of this report to the Board of Education and Department of Education on January 14, 1998. A copy of the transmittal letter to the Department of Education is included as Attachment 1. The Board of Education's response was incorporated into the department's response which is included as Attachment 2.

The Board of Education indicated that it is currently reviewing *InSite* and will consider its implementation after reviewing the program. The department indicated that it would implement the program if the Legislature or Board of Education required the department to do so. However, the department believes that its current information system provides sufficient information for the department and the general public. It also questions whether *InSite* will provide useful information to DOE personnel.

We stand by our assessment. Our review plus the successful implementation of *InSite* in other jurisdictions shows that *InSite* reports can help school and district or state administrators make better decisions about programs and operations. A proper appreciation of *InSite*'s capabilities requires a reconceptualization of the purpose of expenditure data. Collecting and reporting this information is not simply a compliance or monitoring issue. Accurate and relevant expenditure information enables decision makers at all levels to examine the purpose of their expenditures and determine new priorities when necessary. *InSite* can help the department in this task.

The department also asserts that *InSite* does not have the capability of comparing allotments to expenditures. In actuality, *InSite* can report allotment as well as actual expenditure information. We inserted a clarification on this point in the report. Although the program has the capability of analyzing allotments as well as expenditures, we chose to concentrate our review on the program's ability to analyze and report costs.

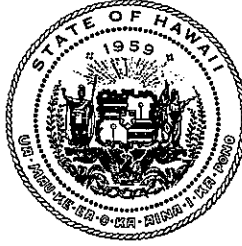
The department has misinterpreted our discussions with department staff and our review of *InSite*'s ability to report expenditures by program. An analysis of program cost data would be meaningful to the department. To take full advantage of *InSite*'s capabilities of analyzing and reporting costs by program, the department would need to revise its method of collecting and categorizing program costs. This would include a possible modification of account codes to facilitate the accurate mapping of those costs to *InSite* programs.

The department also states that its implementation of the program may result in different financial information from what we provided in Appendix D. Although the mapping and allocation schemes that we developed are not intended to be prescriptive, they were developed after careful review of the department's expenditure data and consultation with department staff. Should the department implement *InSite*, the expenditure data should not be significantly different from what we have presented.

The department asserts that in addition to the initial cost of the program, the department will require a full-time position to support its implementation and the analysis of data. The department already possesses the program. With regard to the need for additional personnel, we reiterate that the program is easy to install, easy to implement, and relatively simple to update.

The department also felt that Section 302A-1004(b) should be amended to require other state agencies to submit to the Department of Education information on the costs those agencies incur on behalf of the DOE or its students to enable DOE to provide annual expenditure reports to the Legislature. Our office had no difficulty securing such information from other state agencies. Additional amendments to accommodate departmental concerns are not needed.

STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawaii 96813-2917



MARION M. HIGA
State Auditor

(808) 587-0800
FAX: (808) 587-0830

January 14, 1998

COPY

The Honorable Herman M. Aizawa
Superintendent of Education
Department of Education
Queen Liliuokalani Building
1390 Miller Street
Honolulu, Hawaii 96813

Dear Dr. Aizawa:

Enclosed for your information are three copies, numbered 6 to 8 of our draft report, *Fiscal Accountability Audit of the Department of Education: The Public and the Schools Need to Know the True Costs of Education*. We ask that you telephone us by Friday, January 16, 1998, on whether or not you intend to comment on our recommendations. If you wish your comments to be included in the report, please submit them no later than Friday, January 23, 1998.

The Board of Education, Governor, and presiding officers of the two houses of the Legislature have also been provided copies of this draft report.

Since this report is not in final form and changes may be made to it, access to the report should be restricted to those assisting you in preparing your response. Public release of the report will be made solely by our office and only after the report is published in its final form.

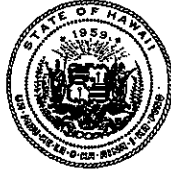
Sincerely,

A handwritten signature in cursive script, appearing to read 'marion m. higa', is written in black ink.

Marion M. Higa
State Auditor

Enclosures

BENJAMIN J. CAYETANO
GOVERNOR



HERMAN M. AIZAWA, Ph.D.
SUPERINTENDENT

STATE OF HAWAII
DEPARTMENT OF EDUCATION
P.O. BOX 2360
HONOLULU, HAWAII 96804

OFFICE OF THE SUPERINTENDENT

RECEIVED

DATE: January 23, 1998

JAN 23 3 12 PM '98

MEMO TO: Ms. Marion M. Higa, State Auditor

OFFICE OF THE AUDITOR
STATE OF HAWAII

FROM: Herman M. Aizawa, Ph.D., Superintendent

SUBJECT: **RESPONSE TO AUDITOR'S REPORT:**
Fiscal Accountability in the Department of Education:
The Public and the Schools Need to Know the True Costs of Education

Thank you for the opportunity to review and comment. The Auditor recommends that the *InSite* financial analysis model be implemented in the Department of Education, through a Board of Education mandate, and that *InSite* reports be made widely available to departmental and school staff and members of the public.

We recognize that *InSite* does provide expenditure information as indicated in the audit report. However, the issue of whether the information is useful and necessary needs to be determined by decision-makers. Such decision-makers would primarily be the Legislature, Board of Education, and the Department.

The Board of Education is currently reviewing the *InSite* program and its expenditure reports. The Board will consider *InSite* for implementation by the Department, after a full review of the program.

The Department believes that its current information system provides information sufficient to meet its needs and those of the general public, in terms of not only the expenditures themselves, but also the comparison to the appropriation allotments. However, we would accept the Legislature's and the Board's decisions regarding the *InSite* program if they see that the program would provide information in a format suited for their decision-making purposes.

The Auditor also is of the opinion that financial information, consolidated from other State agencies as well as that of the Department, would be meaningful, in order to show the "true costs of education." We are concerned as to whether the other State agencies would be able to provide the necessary data to the Department in a timely manner, in order for us to prepare the *InSite* reports as required. Therefore, we believe that the Auditor's recommendation should also indicate that the statute should be amended to specify that the other State agencies would be required to provide such data in a timely manner to the Department.

The Auditor's staff has informed the Department that its assumptions and cost allocation methodologies are a sample test to illustrate the capabilities of *In\$ite*, and that the Department would have to develop its own methodologies in its own actual implementation. Therefore, the resulting financial information in the Department's actual implementation may differ from the Auditor's sample appendices as presented by the Auditor in this report.

Finally, the Auditor has failed to mention in its report any references to current literature which raises concerns about *In\$ite*. In the October 1997 *Report of the National Association of State Boards of Education (NASBE) Study Group on Funding Education in the 21st Century, entitled "Financing Student Success: Beyond Equity and Adequacy,"* the Study Group states:

In recent years, some progress has been made to developing standardized accounting reporting models that can be used by individual schools as well as districts and states to provide policymakers and the public with clearer information about how money is actually spent on the "front lines" of the education system. The best known example of this is the In\$ite Financial Analysis Model now being used in several states and a number of districts. However, the Study Group found that more work is needed for policymakers to truly have the information they need to assess the impact of targeted financial resources. For example, some experts note that In\$ite still doesn't make the critical link between fiscal accounting and programmatic outcomes.

We have attached the relevant excerpt from the NASBE Study Group Report as Exhibit A. The Legislature and the Board of Education should consider this information in its evaluation and decision-making process regarding the *In\$ite* program.

The following are detailed comments which further explain our position:

1. Information: On page 3, the audit report states that *In\$ite* "...is a program implemented at the central administration level to better decentralize information...It presents information in a format that answers financial questions most commonly asked of superintendents, school boards, and administrators." We recognize that *In\$ite* has these capabilities, for purposes of disseminating information. If the Legislature is of the opinion that information presented in the *In\$ite* format is beneficial for their reference and that of the general public, the Department can certainly comply. We are very concerned about providing necessary information to the Legislature and to the general public. However, the usefulness of the information **within the DOE** is questionable. See #2 below.

2. Usefulness at the School Level: The Auditor states that "*In\$ite...generates useful information for school level decision makers, lawmakers, department administrators, and the general community.*" In our exit conference with the Auditor's staff, we inquired as to whether the Auditor's staff asked the schools whether *In\$ite* reports are useful. The Auditor's staff replied by saying that **they did not ask the schools. Therefore, the Auditor's conclusion about the usefulness of the *In\$ite* reports at the school level is entirely based on assumptions, unsupported by any verification with administrators in the Department. We will consult with school principals to determine the usefulness of the *In\$ite* reports.**

3. Department's Existing Reports: Reference is made to the Department's existing Financial Management System (FMS) reports as "...not as useful as those generated by *In\$ite*." We disagree. The *In\$ite* program generates expenditure reports only. The Department's existing FMS reports are intended for a very different and important purpose -- that of **accounting for and comparing appropriation allotments to the related actual expenditures by Departmental program.** *In\$ite* does not have the capability of producing this type of information. The FMS reports are closely monitored and scrutinized by administrators of each school and office within the Department, as a management tool, in order to optimize the usage of Department-budgeted funds. In addition, the Department's existing National Center for Educational Statistics (NCES) Fiscal Survey report is a format utilized by all 50 states.

4. Information by Program: The audit report states that *In\$ite* can provide information by location, function and program. On page 18, the Auditor indicates that the Department's Data Warehouse does not distinguish spending by programs. However, in the recommendations, the Auditor states that the reports should be produced by location and function, and not by program. In our discussions with the Auditor's staff, it was confirmed that the results from *In\$ite* for "program" information were not meaningful. Therefore, the end result is that *In\$ite* reports would provide information much similar to what the Department already provides; the only differences are that the allocation methodologies for indirect costs are more specific, and the data incorporates costs expended by other State agencies.

In addition, the Department's budget, as well as that of other State agencies, is organized according to programs. Every year, the Department has had the capability of providing the Legislature with program information by location, i.e. schools. The Legislature has rarely asked for this level of detailed information. Only recently have there been requests for information by function. Furthermore, it is our understanding that the Legislature has rarely accessed the Department's information presented in the "Cascade" format as previously required. Our concern is whether the Auditor is again recommending a program which generates information which will rarely be used?

5. Requirements for Other Agencies: The Auditor is recommending that the Legislature amend Section 302A-1004(b), Hawaii Revised Statutes, to require the Department of Education to provide an expenditure report to the Legislature prior to each legislative session, to include a breakdown of expenditures by location and function. The Auditor further recommends that the Board of Education require the Department to use the *In\$ite* program to provide expenditure reports to the Board on a regular basis, and make *In\$ite* reports widely available to departmental and school staff and members of the public. In all of these reports, the Auditor is of the opinion that financial information, consolidated from other State agencies as well as that of the Department, would be meaningful, in order to show the "true costs of education."

If the Auditor's opinion is accepted by the Legislature, in order for the Department to generate these reports in a timely manner "on a regular basis," the other State agencies must be required to submit financial information to the Department in a timely manner "on a regular basis." **Therefore, as part of the Auditor's recommendation, the Legislature should amend Section 302A-1004(b), Hawaii Revised Statutes, to also require the Departments of Budget and Finance, Accounting and General Services, Health, Human Resources Development, and Attorney General to submit expenditure information in a timely manner on a regular basis as needed, including a breakdown of expenditures by location and function, to the Department of Education, so that the data can be**

combined by the Department of Education into a consolidated expenditure report to the Legislature and to the Board of Education in a timely manner on a regular basis as needed.

6. Financial Information in the Auditor's Report is to Illustrate the Use of the In\$ite Program:

It should be noted that the appendices in the Auditor's report detailing school-by-school financial information was prepared by the Auditor to illustrate the use of the *In\$ite* program from the Auditor's perspective, and that the allocations of state and district costs were made with the Auditor's own assumptions and bases for allocation of centralized costs that were samples only. The Auditor's staff has informed us that, if the Department implements the *In\$ite* program, we would have to develop our own formulas and bases for allocation of centralized costs. The caveat here is that the resulting **financial information in the Department's actual implementation may differ from the Auditor's sample appendices in this report.** For example, it is our understanding that the Auditor's staff analyzed expenditures in some areas on a transaction-by-transaction basis, in an attempt to classify expenditures by function. Such an analysis may not be cost-effective if it were to be expected to be done on a frequently recurring basis on a large scale within the Department.

7. Implementation: If the Legislature decides that the *In\$ite* program should be used, the Department would implement the *In\$ite* program as an addition to our current information systems, as we believe that our existing information systems serve to fulfill valid needs within the Department. In addition to the initial cost of the software program itself, it is our preliminary estimation that we would also require a full-time position to support the implementation of the program and analysis of the data on a regular basis. The added cost of this function has yet to be determined.

Concluding Comments:

The Department of Education is committed to provide the Legislature, the Board of Education and the general public with the information they require for their decision-making purposes and for public inspection. *In\$ite* has been recommended as a means of providing expenditure information. Although the National Association of State Boards of Education has indicated that *In\$ite* has deficiencies, if it is decided that the *In\$ite* program is to be used by the Department to generate expenditure reports, we will take the necessary steps to implement it. Our concerns relate to whether the information would be useful within the Department, recognizing that our existing Department reports serve valid purposes. In addition, we feel that the implementation should include statutory requirements for other State agencies to provide the necessary information for consolidation in the *In\$ite* reports. The overall added cost of implementation has yet to be determined.

HMA:EK

Attachment

NASBE
NATIONAL ASSOCIATION OF
STATE BOARDS OF EDUCATION

Financing Student Success: Beyond Equity and Adequacy



Report of the NASBE Study Group on
Funding Education in the 21st Century

October 1997

EXHIBIT A

In recent years, some progress has been made in developing standardized accounting reporting models that can be used by individual schools as well as districts and states to provide policymakers and the public with clearer information about how money is actually spent on the "front lines" of the education system. The best known example of this is the InSite™ Finance Analysis Model now being used in several states and a number of districts. However, the Study Group found that more work is needed for policymakers to truly have the information they need to assess the impact of targeted financial resources. For example, some experts note that InSite™ still doesn't make the critical link between fiscal accounting and programmatic outcomes.



