
Fiscal Accountability Audit of the Department of Education: Analysis of Selected School Expenditures

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

Report No. 00-14
September 2000

THE AUDITOR
STATE OF HAWAII

OVERVIEW

Fiscal Accountability Audit of the Department of Education: Analysis of Selected School Expenditures

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Summary

This audit is our sixth fiscal accountability audit of the Department of Education. This time we demonstrated the kinds of information that can be generated by a tool like *InSite – The Financial Analysis Model for Education™*. Such information could assist in making decision about the public school system. We applied *InSite™* to the educational expenditures for FY1998-99 to determine per pupil spending, school-by-school spending, and spending by such functions as instruction and instructional support. We also assessed the department's expenditure reports that are required by Section 302A-1004, HRS.

InSite™ is a computer software program designed to report educational expenditures by location, function, and program. Inputting data obtained from the department into *InSite™*, we generated a number of reports and analyzed the potential for these reports to provide essential information to facilitate decision making about the public school system. We found that *InSite™* reports can provide useful information for:

- Trend analyses: Identification of spending patterns may show changes in priorities over time. For example, over a four-year period, special education per pupil costs increased by 28.8 percent while general education costs increased by slightly more than a total of 5 percent.
- Deviation analyses: Identification and determination of why spending may vary from specified norms, averages, or standards. For example, schools that have significant variation from average school expenditures can be identified to permit more in-depth analyses of causes for those departures from the norm.
- Comparison analyses: Spending patterns can be compared to determine the reason for cost variations among schools. In our sample, we found that expenditure differences between two similar schools could be attributed to the differences in the number of special education students enrolled in one of the schools.
- Cost/outcome analyses: Reviewing costs compared to educational outcomes can be helpful to assess program effectiveness. In our example, we found that in FY1998-99 a school complex in compliance with the requirements of the *Felix* consent decree spent as much as \$1,550 per pupil less than the statewide average while another complex that was not in compliance spent \$770 more per pupil than the statewide average.

We determined that the State spent \$6,998 per pupil in FY1998-99. These costs included moneys spent not only by the Department of Education but other departments as well. We calculated, for each public school, the per pupil costs for face-to-face teaching and other functions. These school-by-school reports are contained in Appendixes C and D.



We also examined the extent to which the Department of Education met the fiscal accountability reporting requirements specified in Section 302A-1004, HRS. While the department met the requirements, we found that the department's reports were not as useful and detailed as those produced by *In\$ite*TM. The department's reports only allowed for limited comparative analysis. Moreover, the department's procedure for providing expenditure information needs improvement.

Finally, we found that provisions of Section 302A-1004, HRS, do not meet the reporting requirements intended in Act 199, Session Laws of Hawaii 1999. As a result, meaningful comparison of expenditures by schools, programs and functions is not possible.

Recommendations and Response

We recommended that the Board of Education require the Department of Education to provide reports of greater detail similar to those produced by *In\$ite – The Financial Analysis Model for Education*TM. We also recommended that the Legislature expand the reporting requirements under Section 302A-1004(b), HRS, to include meaningful comparisons of expenditures. The reporting requirements should include, at a minimum, program expenditure and per pupil costs by location, function, sub-function, and program.

The department responded that it appreciates our findings on its reports and compliance with Section 302A-1004, HRS. This, however, was simply our observation not our findings. We reiterate that our finding is that the department's expenditure reports were not as useful and detailed as those available in *In\$ite*TM.

The department also responded that it agrees with our perspective on analyzing fiscal data and will provide reports of greater detail similar to those produced by *In\$ite*TM to the Legislature and the Board of Education. We emphasize here that this is a major shift by the department in finally acknowledging that our information is more useful.

While acknowledging that the analysis of selected expenditures might stimulate useful dialogue on educational policy, programs, and practices, the department was concerned that overly simplistic answers may result. However, our analyses are intended to demonstrate how programs such as *In\$ite*TM can provide the information needed to conduct more detailed examinations.

Finally, the department contends that our office is advocating the use of *In\$ite*TM and implied that the program is outdated. *In\$ite*TM, similar to other types of software programs, has been upgraded since its 1995 introduction. We also reiterate and emphasize that while we found that the *In\$ite*TM program can provide very useful information for decisionmakers, we recommend that a program similar to *In\$ite*TM be used by the department.

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Submitted by

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STATE OF HAWAII

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Foreword

This fiscal accountability audit of the Department of Education was conducted pursuant to Section 23-4, Hawaii Revised Statutes, which requires the State Auditor to conduct postaudits of the transactions, accounts, programs, and performance of all departments, offices, and agencies of the State and its political subdivisions.

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

Marion M. Higa
State Auditor

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The Department of Education is required to report its expenditures

Act 272, Session Laws of Hawaii (SLH) 1994, directed the State Auditor to report the Department of Education's expenditures to the Legislature pursuant to Section 302A-1004, HRS. In response to this mandate, we published a series of fiscal accountability reports. However, an effect of this requirement was that it absolved the Department of Education of the responsibility of reporting expenditure information to the Legislature. In fact, the department declined to do so on the basis of Act 272.

Consequently, in 1999, the Legislature enacted Act 199 to amend Section 302A-1004, returning expenditure reporting back to the Department of Education. The act required the department to provide expenditure reports for accountability and school-based decisionmaking. The school-by-school expenditure reports are to include but not be limited to the following educational functions and sub-functions:

1. Instruction, including face-to-face teaching, and classroom materials;
2. Instructional support, including pupil, teacher, and program support;
3. Operations, including non-instructional pupil services, facilities, and business services;
4. Other commitments, including contingencies, capital improvement projects, out-of-district obligations, and legal obligations; and
5. Leadership, including school management, program and operations management, and district management.

The Department of Education publishes several expenditure reports

The Department of Education publishes a variety of expenditure reports, one of which meets the reporting requirements established in Section 302A-1004, HRS. The annual expenditure report to the Legislature for FY1998-99 lists expenditures by school, function, and sub-function. This report is also available on the department's website. The department also publishes a school-by-school expenditure report on its website that lists school expenditures in four broad categories: salaried employees, hourly employees, supplies, and equipment. Additional information is found in the department's annual financial reports. These reports provide information about appropriated funds, department expenditures, expenditures from all sources, per pupil costs, and average daily enrollment, as well as other information.

Despite the variety of the department's information sources, legislators are still concerned that these reports do not adequately inform decisionmakers, administrators, and the public about education spending. Additionally, legislators are interested in examining alternative methods of

evaluating education programs and expenditures. Thus, the State Auditor initiated this audit to assess alternative means of tracking and reporting school expenditures.

***Our prior audits
reviewed relevant
issues***

The State Auditor conducted five annual fiscal accountability audits of the Department of Education in accordance with Section 302A-1004, HRS. We found that the department could not provide reliable reports on its operational spending. The department failed to comply with the fundamental fiscal accountability standard of reporting accurate expenditure information.

Two of our reports since 1994 evaluated methods of reporting educational expenditures on a school-by-school basis. In 1994, in our Report No. 94-6, *The Feasibility of Applying the Micro-Financial Analysis Model to Expenditures for Public Education in Hawaii: What Reaches the Classrooms?*, we demonstrated that it was possible to track Hawaii's public school expenditures on a state, district, and school-by-school basis as well as to categorize expenditures by certain administrative and instructional functions. The Micro-Financial Analysis or "Cascade" model was developed by Dr. Bruce Cooper, Fordham University School of Education, and is the precursor to the *In\$ite™* financial reporting software program.

Four years later, we assessed *In\$ite – The Financial Analysis Model for Education™* as a tool for providing reports on the Department of Education's expenditures. In Report No. 98-5, *Fiscal Accountability Audit of the Department of Education: The Public and the Schools Need to Know the True Costs of Education*, we recommended that the department use *In\$ite™* to produce expenditure reports. In response to our audit, however, the department questioned the usefulness and necessity of the information produced by such reports.

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

The *In\$ite™* software program reviews and reports budgets and actual expenditures. It presents information in a format that can answer financial questions most commonly asked of superintendents, school boards, and administrators. These questions include:

- How much is spent to run a school system;
- How much is distributed to each school in the system;
- How much is directed to classroom instruction;
- How much is used for pupil, teacher, and program support; and

good information, communities, school boards, lawmakers, and administrators cannot have an informed dialogue about educational priorities.

With the assistance of Dr. Bruce Cooper, *In\$ite*TM was jointly developed by the accounting firm of Coopers and Lybrand and the Center for Workforce Preparation. Subsequently, *In\$ite*TM was acquired and is currently owned by Fox River Learning Center, Inc. As of March 2000, *In\$ite*TM is reportedly used nationally in 480 school districts.

Objectives of the Audit

1. Assess the feasibility of using *In\$ite – The Financial Analysis Model for Education*TM as an informational tool to assist in making decisions about the public school system.
2. Assess the Department of Education's FY1998-99 expenditure reports required by Section 302A-1004, HRS.
3. Make recommendations as appropriate.

Scope and Methodology

We obtained the Department of Education's expenditure files from fiscal years 1995-96 through 1998-99 and classified those expenditures using *In\$ite*TM. We also evaluated the Department of Education's FY1998-99 expenditure report for compliance with Section 302A-1004, HRS. Additionally, school expenditure information generated by *In\$ite*TM reports for FY1998-99 were also included in the audit report. (See Appendixes C and D.)

We also acquired education related expenditure information from other departments, such as the Departments of Health, Attorney General, Accounting and General Services, Human Services, and Budget and Finance. These departments are appropriated funds for educational support, including student transportation, and repair and maintenance of school facilities. Using *In\$ite*TM, we added these costs to the Department of Education's expenditures to assemble a comprehensive expenditure report on statewide lower educational costs for each fiscal year.

We reviewed and updated the methodology we developed in 1998 to classify the department's FY1995-96 expenditures. This methodology is described in our Report No. 98-5, *Fiscal Accountability Audit of the Department of Education: The Public and the Schools Need to Know the True Costs of Education*.

Using *InSite*TM, we assigned an appropriate function, program, and salary type for each expenditure based on the expenditure's program identification code, major object code, and location. Our assignment is not precise since some of the program identification and major object codes can apply to multiple functions and programs. We documented and provided this classification scheme to the Department of Education for comment. However, the department did not comment specifically on our classification scheme.

We also allocated selected centralized costs to the school level based on a variety of allocation formulas. Water and sewer costs are examples of centralized costs that were allocated to the schools.

We also contacted Fox River Learning Center, Inc., to obtain information on the expenditures in the 480 school districts that utilize *InSite*TM. We then compared Hawaii's expenditures to the aggregate expenditures from the 480 school districts.

Although *InSite*TM can analyze budgets or allotments as well as actual expenditure information, we focused our assessment on expenditure reports. Using *InSite*TM and other analytical techniques, we reviewed expenditures across fiscal years, by school levels, and by schools to determine whether *InSite*TM's expenditure reports can provide useful comparative information for educational decisionmaking.

Our work was performed from May 1999 to July 2000 in accordance with generally accepted government auditing standards.

Chapter 2

Informational Tools Can Help Decisionmakers Assess the Public Education System

The Department of Education is responsible for a statewide public school system offering educational programs and services to over 185,000 students in 255 public schools. To meet this challenging task, the Legislature annually appropriates about \$1 billion for lower education. The efficient and effective use of these funds requires sound decisionmaking based on accessible quality information. However, as noted in our previous fiscal accountability reports, the Department of Education has been unable to generate and provide reliable expenditure information. Lacking this information, it is difficult to make sound decisions about appropriating and using educational dollars effectively.

In this report, we demonstrate how instructional tools like *In\$ite – The Financial Analysis Model for Education™* can help to provide useful information to assist the decisionmaking process. The reports produced by *In\$ite™* can be analyzed to provide information to help the Legislature, the Board of Education, educational administrators, and the public better understand and prioritize educational programs and operations at the state, district, and school levels.

Summary of Findings

1. Instructional tools like *In\$ite – The Financial Analysis Model for Education™* can produce reports that provide essential information to facilitate decisionmaking. Analyzing these reports, the Legislature, the Board of Education, education administrators, and the public can assess the current use of educational resources and more fully support efforts to achieve educational objectives.
2. The Department of Education's school-by-school expenditure report is not as useful and detailed as reports available in *In\$ite™*. In addition, the department's procedure for providing expenditure information needs improvement.
3. Section 302A-1004, Hawaii Revised Statutes (HRS), needs clarification. The reporting requirements in the section do not allow for meaningful comparison of expenditures among schools, programs, and functions.

***In\$ite™* Reports Can Be Used To Provide Decisionmakers with Useful Information**

As decisionmakers develop their goals and objectives, assess and prioritize their programs, or evaluate school outcomes, they need access to accurate, timely, relevant, and complete information about educational expenditures. In addition, decisionmakers need information that is organized and presented in a meaningful way. *In\$ite™* reports can provide decisionmakers with the quality information they need.

In\$ite™ reports provide accurate expenditure information at the state, district, and school levels over time so that trends can be reviewed. Trends may show whether changes in priorities resulted in expected outcomes or whether other changes are needed in the future. The reports also can be used to identify and determine why spending patterns vary from specified norms, averages, or standards. Spending patterns can be compared and assessed to determine the reason and impact of the cost variations among schools. Finally, a review of costs against educational outcomes can be helpful and possible by using information provided by *In\$ite™* reports.

Trends over time can be reviewed

Tracking educational expenditures over given periods of time to reflect certain trends enables decisionmakers to modify programs and operations at state, district, and/or school levels. Tracking expenditures should reveal any changes in spending patterns and signal the need to shift educational priorities. We began our review of educational expenditures by looking at spending patterns for four fiscal years.

We first reviewed and examined the total educational expenditures from FY1995-96 to FY1998-99. We found that total costs for education increased by \$125.2 million or 10.5 percent from FY1995-96 to FY1998-99. In FY1995-96 costs totaled approximately \$1.2 billion and increased to approximately \$1.3 billion in FY1998-99.

Overall educational costs increased by 10.5 percent but the more significant increase was in “other commitment” costs that increased by \$56.4 million or 40.5 percent in four fiscal years. “Other commitment” costs include but are not limited to debt service; capital projects such as land, buildings, and other improvements; retiree benefits, community service activities, and pass-through money to parochial and private schools. These costs are not incurred at the school level. A good portion of such costs is assumed by state agencies such as the Department of Accounting and General Services that provide support to the educational enterprise such as constructing new schools.

Functions in which relatively small cost increases were realized included “leadership” and “operations.” Leadership costs such as the salaries of school principals, superintendents, senior administrators, researchers, and

program evaluators, rose less than one percent from FY1995-96. Operation costs increased by 5.3 percent from approximately \$207 million to approximately \$218 million. Operation costs are incurred at the school, district, and state levels; however, most of these expenditures are at the school level for items such as food services and utilities.

From FY1995-96 to FY1998-99, total educational costs increased significantly, more than overall state government expenditures and the consumer price index. The public school system's expenditures, about 27 percent of state spending, increased by over 10 percent while overall state expenditures rose only 2.7 percent. The consumer price index only rose 1.4 percent for the same time period.

Exhibit 2.1 and Exhibit 2.2 summarize our review. Exhibit 2.1 examines only educational costs while Exhibit 2.2 compares educational cost increases to those of overall state government and the consumer price index.

Exhibit 2.1

Total Educational Expenditures FY1995-96 to FY1998-99 by Function

Types of Educational Expenditures	FY1995-96	FY1996-97	FY1997-98	FY1998-99	% change FY1995-96 to FY1998-99
Instruction	\$603,875,872	\$611,734,804	\$648,533,440	\$649,149,874	7.5%
Instructional Support	\$158,966,307	\$147,549,584	\$152,289,026	\$170,892,746	7.5%
Operations	\$206,963,186	\$209,076,615	\$212,297,149	\$217,906,525	5.3%
Other Commitments	\$139,473,102	\$155,997,355	\$175,355,889	\$195,913,504	40.5%
Leadership	\$77,364,787	\$74,604,630	\$80,419,173	\$77,962,731	0.8%
Total	\$1,186,643,254	\$1,198,962,988	\$1,268,894,677	\$1,311,825,380	10.5%

Source: Office of the State Auditor, FY1995-96 through FY1998-99 expenditures for education.

Exhibit 2.2**Educational Expenditures, State Government Expenditures, and the Consumer Price Index, FY1995-96 to FY1998-99**

Types of Expenditures	FY1995-96	FY1998-99	% Change
Total Educational Expenditures	\$1,186,643,254	\$1,311,825,380	10.5%
Total State Government Expenditures	\$4,730,350,000	\$4,857,958,000	2.7%
Consumer Price Index *	171.0	173.4	1.4%

*Consumer Price Index is based on calendar years 1996 and 1999.

Sources: Office of the State Auditor, FY1995-96 and FY1998-99 expenditures for education; State of Hawaii Comprehensive Annual Financial Report, FY1995-96 and FY 1998-99; and Department of Business, Economic Development & Tourism, CY1996 and CY1999.

We also reviewed and examined total educational expenditures by function from FY1995-96 to FY1998-99 on a per pupil and on a percent-of-total basis. In FY1995-96, the total cost of educational programs and services was \$6,360 per pupil. As of FY1998-99, the per pupil cost was \$6,998, an increase of \$638 per pupil.

Although per pupil costs increased by \$638, an analysis of costs by function reveals that the proportion of the total educational dollars spent for classroom teaching is not increasing. In FY1995-96 almost 51 percent of all educational costs was for instruction (face-to-face teaching and classroom materials). This proportion decreased to 49.5 percent in FY1998-99, a drop of 1.4 percent. Relatively less was spent on instructional support, operations, and leadership, while the proportional gains were seen in expenditures for “other commitments,” which are not incurred at the school level. Exhibit 2.3 summarizes this review.

Exhibit 2.3**Per Pupil and Percent of Costs by Function (FY1995-96 to FY1998-99)**

Types of Cost	FY1995-96	FY1996-97	FY1997-98	FY1998-99
Statewide Per Pupil	\$6,360	\$6,361	\$6,702	\$6,998
Types of Function	Functional Percent-of-Total			
Instruction	50.9%	51.0%	51.1%	49.5%
Instructional Support	13.4%	12.3%	12.0%	13.0%
Operations	17.4%	17.4%	16.7%	16.6%
Other Commitments	11.8%	13.0%	13.8%	14.9%
Leadership	6.5%	6.2%	6.3%	5.9%

Sources: Office of the State Auditor, FY1995-96 and FY1998-99 expenditures for education.

We also used *InSite*™ reports to review per pupil expenditures by program for special education and general education for FY1995-96 through FY1998-99. We used FY1995-96 as the expenditure base-year and indexed expenditures - measuring the change from the base-year—for the remaining three fiscal years (FY1996-97 through FY1998-99). We calculated the percent change for each of the following three fiscal years for special, general, and the statewide education average. Exhibit 2.4 displays the increased per pupil costs for special, general, and statewide education from the FY1995-96 base-year for the three following years.

Exhibit 2.4

Increased Costs in Special Education and General Education Since FY1995-96

Types of Costs	FY1995-96	FY1996-97	FY1997-98	FY1998-99
Special Education				
Per Pupil Cost	\$6,889	\$8,184	\$8,623	\$8,857
Percent Change from FY1995-96	N/A	18.8%	25.2%	28.6%
General Education				
Per Pupil Cost	\$5,672	\$5,522	\$5,796	\$5,976
Percent Change from FY1995-96	N/A	-2.6%	2.2%	5.4%
Statewide Education				
Per Pupil Cost	\$6,360	\$6,361	\$6,702	\$6,998
Percent Change from FY1995-96	N/A	.02%	5.4%	10.0%

Note: General education includes all expenditures that are not “categorically” designated for a specific programmatic purpose. It includes administrative and operating costs. General education is not synonymous with “regular education.”

Source: Office of the State Auditor, FY1995-96 through FY1998-99 expenditures for education.

Although the statewide per pupil cost increased by 10 percent, special education per pupil costs increased by over 28 percent since FY1995-96, an increase of almost \$2,000 per special education student. On the other hand, per pupil costs for general education increased just slightly more than 5 percent, or about \$300 per student.

Decisionmakers can also use *InSite*™ reports to track expenditures in specific schools over time. Changing expenditure patterns in specific schools may indicate that educational priorities have changed, programs have been added or dropped, or the costs of specific programs have changed.

For example, in our *Fiscal Accountability Audit of the Department of Education: The Public and Schools Need to Know the True Costs of Education*, Report No. 98-5, we noted that Kapolei Elementary School

had a lower per pupil cost in FY1995-96 (\$4,629) than the average for all elementary schools (\$5,352). We also noted that Kapolei spent less on teaching and non-instructional pupil services (transportation, food service, and safety). In FY1995-96, Kapolei was a relatively new school and may have had less-experienced teachers at lower than average salaries. However, in FY1998-99, Kapolei still had a lower per pupil cost (\$4,954) than the average for all elementary schools (\$5,642).

A comparison of *InSite*™ reports for both fiscal years also shows that:

- Kapolei experienced a 67 percent increase in enrollment from 597 to 998 students and
- Food services costs increased over sixteen fold from \$47 per student to \$789 per student.

Kapolei experienced a significant increase in student enrollment and food services costs. The average food services costs at Kapolei (\$789) were significantly higher than the average for all elementary schools (\$406). However, the per pupil food services costs were probably not due to the change in school enrollment. Cost increases were directly related to program and personnel changes. Kapolei did not have a food services staff in FY1995-96 but employed a staff by FY1998-99. Kapolei is also a preparation school that serves meals to two additional elementary schools in the area. Exhibit 2.5 displays a summary of these costs.

Exhibit 2.5
Enrollment and Food Services in Kapolei Elementary School, FY1995-96 and FY1998-99

Comparison Categories	FY1995-96		FY1998-99	
Enrollment	597		998	
		All Elementary		All Elementary
Per Pupil Comparison	Kapolei	Per Pupil Cost	Kapolei	Per Pupil Cost
Total School Per Pupil Cost	\$4,629	\$5,352	\$4,954	\$5,642
Per Pupil Food Services Cost	\$47	\$357	\$789	\$406

Source: Office of the State Auditor, FY1995-96 through FY1998-99 expenditures for education.

A review of changes in spending patterns among other schools, programs, and functions can be made using *In\$ite*TM reports. For example, a review and analysis of instructional costs in all elementary schools or spending patterns within specific districts should help decisionmakers better understand where funds were spent and how costs have changed over the years.

Cost variations can be found

*In\$ite*TM reports can be used to examine variations or compare differences in educational spending for schools, programs, and functions using an average, a norm, or a standard as the basis. A review of variations may show which schools and programs are managing their costs more efficiently. A review could also identify funds of questionable educational use.

*In\$ite*TM determines costs at the “high” or “low” end of the scale against a baseline average for schools, programs, and functions. For example, an *In\$ite*TM report would show a specific school variance from the average cost for all schools of the same type and compare those costs to the total cost systemwide. Thus, costs that are running very high or very low can be easily identified.

We used *In\$ite*TM reports to identify the “low-cost” and “high-cost” per pupil at elementary schools in FY1995-96 and FY1998-99. Exhibit 2.6 displays the results of this analysis.

Since one of *In\$ite*TM’s key abilities is determining the proportion of classroom instructional costs, we also reviewed the proportion of instructional costs by school. Exhibit 2.7 summarizes this review.

Using this type of information from *In\$ite*TM’s reports, decisionmakers can focus their attention on the least and most costly elementary schools instead of reviewing all 167 elementary schools. Decisionmakers can also focus their attention on understanding why education dollars reaching the classroom differ among schools. Schools with very low instructional costs may have used their funds efficiently, implemented good management practices, employed lower salaried teachers, or received less than sufficient funding. Conversely, schools with higher instructional costs may have used their funds inefficiently, implemented poor management practices, employed higher salaried teachers, or received considerable additional funding. In either case, *In\$ite*TM allows for relatively quick identification of questionable areas or possible examples of good practices.

Exhibit 2.6**"Low-cost" and "High-cost" Elementary Schools, FY1995-96 and FY1998-99**

FY1995-96		FY1998-99	
<u>Low-cost Schools</u>	<u>Per Pupil Cost</u>	<u>Low-cost Schools</u>	<u>Per Pupil Cost</u>
Waikoloa	\$4,008	Kea'au	\$3,633
Kohala	\$4,013	Wai'alae	\$4,234
Kanoelani	\$4,150	Nahienaena	\$4,472
Nahienaena	\$4,472	Mauka Lani	\$4,587
Mauka Lani	\$4,176	Waikoloa	\$4,600
Kaleiopuu	\$4,227	Kealakehe	\$4,634
Honoka'a	\$4,314	Kaleiopuu	\$4,635
Kamaile	\$4,368	Hickam	\$4,679
Iroquois Point	\$4,397	Kanoelani	\$4,681
Kihei	\$4,425	Kahuku	\$4,687
All Elementary Average	\$5,352	All Elementary Average	\$5,642
<u>High-cost Schools</u>	<u>Per Pupil Cost</u>	<u>High-cost Schools</u>	<u>Per Pupil Cost</u>
Waiahole	\$9,718	Waiahole	\$11,858
Hau'ula	\$8,604	Waikele	\$11,488
Kilohana	\$8,581	Kilohana	\$10,389
Lili'uokalani	\$8,359	Lili'uokalani	\$9,054
Wahiawa	\$7,288	Haleiwa	\$8,016
Palolo	\$7,209	Pope	\$8,008
Kalihi	\$7,084	Kaunakakai	\$7,695
Linapuni	\$6,978	Hau'ula	\$7,447
Kaunakakai	\$6,776	Keolu	\$7,414
Pope	\$6,743	Palolo	\$7,176

Note: Schools with less than 100 students were excluded from the review of per pupil costs.

Source: Office of the State Auditor, FY1995-96 through FY1998-99 expenditures for education.

Exhibit 2.7**Instructional Costs as a Proportion of Total School Costs: Selected Elementary Schools in FY1995-96 and FY1998-99**

FY1995-96		FY1998-99	
<u>Lowest Schools</u>	<u>Proportion</u>	<u>Lowest Schools</u>	<u>Proportion</u>
Wailupe Valley	43.3%	Waikele	39.2%
Waiahole	47.1%	Wailupe Valley	50.7%
Ka'elepulu	49.8%	Kaunakakai	50.9%
Keolu	49.8%	Keolu	51.3%
Koko Head	50.2%	Waiahole	51.7%
Nu'uau	51.2%	Makalapa	53.0%
Ali'iolani	52.2%	Hau'ula	53.5%
Pu'uhale	52.5%	Kamehameha III	54.0%
Kamehameha III	53.2%	Maunaloa	54.0%
Maunaloa	53.2%	Kahaluu and Kualapu'u	54.2%
All Elementary Average	60.6%	All Elementary Average	61.0%
<u>Highest Schools</u>	<u>Proportion</u>	<u>Highest Schools</u>	<u>Proportion</u>
Pohakea	67.9%	Lanikai	70.1%
Waiakea	67.5%	Waiakea	69.6%
Kapaa	67.3%	Pohakea	68.5%
Wheeler	67.3%	Kealakehe	68.5%
Wai'alae	67.2%	Kapaa	68.1%
Konawaena	67.2%	Ke'anae	67.4%
Nanaikapono	67.2%	Kaleiopuu	67.4%
Pahoa	66.7%	Wheeler	66.9%
Salt Lake	66.6%	Ewa	66.8%
Kanoelani	66.2%	Pahoa	66.8%

Source: Office of the State Auditor, FY1995-96 through FY1998-99 expenditures for education.

Although variations in costs may well be justified, an examination is necessary to make that determination. Elementary schools do operate under different conditions. The variations could be due to the distribution of education funds found among other school sites, programs, and functions.

We also compared Hawaii's expenditure pattern with that of the 480 other school districts currently using *InSite*™. We found that Hawaii's expenditure patterns tend to fall within the average range of the other school districts. However, the "operational" and "other commitments" costs in Hawaii are slightly higher than the national average. Exhibit 2.8 displays this comparison.

Exhibit 2.8**Comparison of Expenditures in Hawaii and Other School Districts**

Functional Categories	Hawaii – FY1998-99	National Average
Instruction	49.5%	49.8% to 53.2%
Instructional Support	13.0%	9.2% to 13.5%
Operations	16.6%	11.8% to 13.5%
Other Commitments	14.9%	9.5% to 12.8%
Leadership	5.9%	5.8% to 7.8%

Source: Office of the State Auditor, FY1998-99 expenditure for education and Fox River Learning Center, Inc. aggregate expenditures.

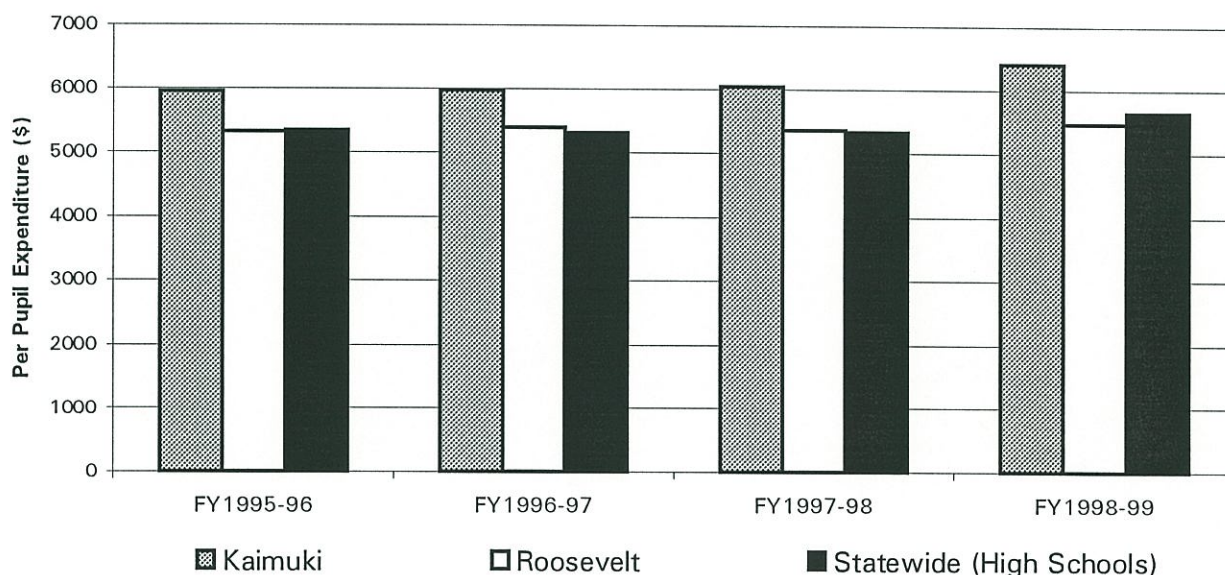
***School-by-school
comparisons are
possible***

InSite™ reports can compare spending patterns among similar types of schools. Although no two organizations are identical, similar schools generally should not differ significantly in their costs. If major cost differences are discovered, they should be questioned, analyzed, and explained.

We evaluated the spending patterns of Kaimuki and Roosevelt High Schools because they are in the same school district serving adjacent communities. These schools have similar enrollment sizes, levels of teacher experience, and student ethnic distribution patterns. Despite such similarities, per pupil costs at Kaimuki High were higher than at Roosevelt High in four consecutive fiscal years. These are summarized in Exhibit 2.9.

Kaimuki's per pupil expenditures were higher than Roosevelt's in each of four consecutive fiscal years. A review of the expenditure patterns in the two schools showed that the general education per pupil cost was similar in the two schools. However, Kaimuki's special education per pupil cost was significantly higher than Roosevelt's by as much as \$2,670, or 49.2 percent higher. We found that the per pupil cost for special education teachers' salaries was greater at Kaimuki and that these salaries probably accounted for the significant difference in the special education per pupil cost. Kaimuki also had more special education students than did Roosevelt. Although we did not determine every reason for the higher per pupil cost at Kaimuki, we concluded that these were the major factors for the difference.

As illustrated by this example, information generated by *InSite™* gives policymakers and other stakeholders a basis to question variations in costs against student populations at similar schools. And perhaps more importantly, such information can improve discussion as to whether such factors also impact school performance.

Exhibit 2.9**Per Pupil Expenditures at Kaimuki High School and Roosevelt High School, FY1995-96 through FY1998-99**

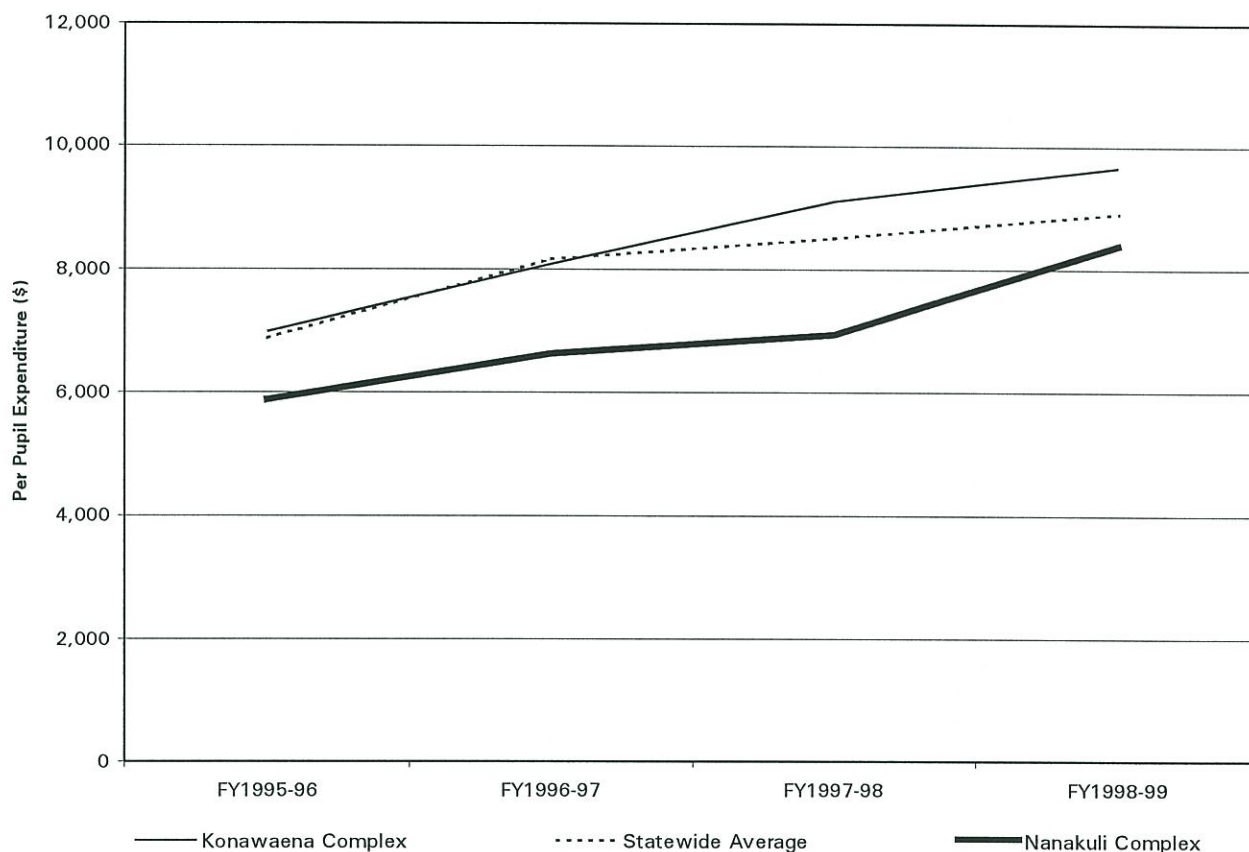
Source: Office of the State Auditor, FY1995-96 through FY1998-99 expenditures for education.

***School performance
and school costs can
be evaluated***

InSite™ reports can be used to determine the costs of achieving educational performance objectives. By reviewing performance objectives and costs, decisionmakers can determine if educational resources were efficiently and effectively used to meet the objectives.

To demonstrate this methodology, we examined special education costs at the Nanakuli complex. (A complex is a high school and its feeder elementary and middle schools.) Nanakuli complex was reported to be among the first in the state to fully comply with the *Felix* consent decree, which required the Department of Education to provide special education and related mental health services to all qualified students. We used *InSite™* to determine how much it cost Nanakuli complex to comply with the mandate and how much another complex spent on special education without complying with the mandate.

In this review, we arbitrarily selected Konawaena complex from among all complexes that had not met the *Felix* consent decree benchmark. *InSite™* reports gave us the necessary information for our analysis. We calculated the special education per pupil cost for the Nanakuli and Konawaena complexes for four fiscal years and compared these to the statewide special education per pupil cost for four fiscal years. A summary of the results is shown in Exhibit 2.10.

Exhibit 2.10**A Comparison of Special Education Per Pupil Costs in Two Complexes**

Source: Office of the State Auditor, FY1995-96 through FY1998-99 expenditures for education.

Nanakuli's special education per pupil cost was significantly lower than the statewide average (as much as \$1,550 per pupil) while reportedly complying with the mandate. On the other hand, Konawaena complex spent \$700 more per pupil than the statewide average in FY1998-99 but has not yet met the requirements of the consent decree.

This analysis should prompt policymakers to examine how one complex could achieve compliance with a much lower per pupil cost than a complex that is non-compliant. Factors like strong leadership, good communications, a relatively small complex enrollment, and/or greater community involvement may have contributed to Nanakuli's success.

The Department's School-by-School Expenditure Reporting Needs Improvement

The Department of Education needs to improve its reporting of school-by-school expenditures so that decisionmakers have more relevant, complete, and timely information. The department's "Act 199 Expenditure Report" is not very meaningful. It cannot be used directly for comparative analysis and does not include expenditure information for programs. This type of information is available through *InSite*™ reports. The department's practice of reporting expenditure information to meet the Legislature's and the Board of Education's requirements is ineffective.

The department's expenditure report is not as useful as InSite™ reports

Decisionmakers need complete and accurate information to make informed decisions. The department's report does not provide all the information needed. It includes only expenditure totals for each school by location, function, and category. Lacking more complete data, decisionmakers are unable to compare costs across programs, such as special education against general education. A portion of the department's expenditure report is seen in Exhibit 2.11.

Exhibit 2.11

A Portion of the Department of Education's Act 199 Expenditure Report by Functions

School	Instruction	Instructional Support	Leadership	Operations	Other Commitments
Ahrens	\$4,637,610.87	\$688,668.71	\$537,821.83	\$1,461,433.16	\$72,155.07
Ahuimanu	\$1,726,537.26	\$337,223.62	\$261,124.11	\$266,962.08	\$26,294.51
Aiea	\$1,417,086.55	\$200,243.25	\$173,200.93	\$237,984.13	\$19,077.83
Aiea High	\$3,996,562.07	\$833,632.88	\$488,534.00	\$941,297.76	\$88,196.50

Source: Department of Education Homepage, <http://www.k12.hi.us>, ACT 199 Expenditure Report, FY1998-99.

InSite™ provides better information than the department's "Act 199 Expenditure Report." The department's expenditure report lacks the following information in *InSite*™'s "Total School Spending Report":

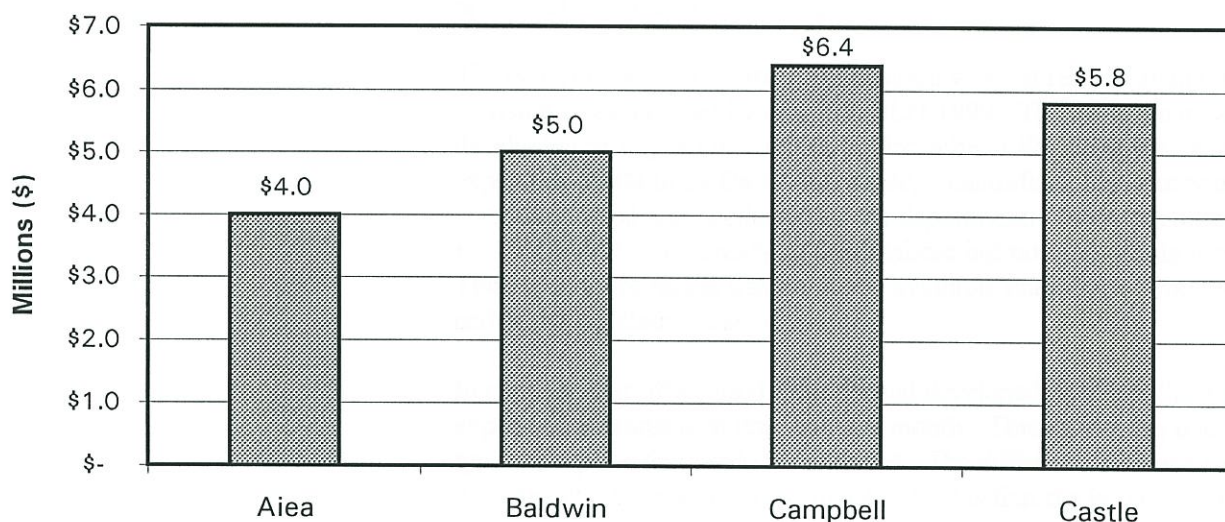
- School enrollment size;
- Total statewide per pupil spending rate;
- Percentage of spending for each function/sub-function;
- Total per pupil expenditure for the school;
- Per pupil expenditure for each function/sub-function;
- Average statewide per pupil spending for each function/sub-function; and
- Percentage of variance from the statewide average for the category.

The department's report lacks the information to make meaningful comparisons across schools, programs, and functions. Although the report provides total school costs by the same functions as those generated by *InSite*TM's reports, without other information at hand, the utility of the report for comparative purposes is limited. For example, the department's report shows total costs for direct instruction such as teacher salaries and classroom materials. Instruction costs at four schools as listed in the department's report are presented in Exhibit 2.12.

These figures communicate how much each of the four high schools spent for direct instruction. Without other information such as student enrollment and faculty size, a true and meaningful comparison of instruction costs cannot be made. For example, the department's expenditure report indicates that Campbell spent \$2.4 million more than Aiea for teacher salaries and classroom materials, but does not convey that Campbell had 141 teacher positions and 2,210 students, while Aiea had 95.5 teacher positions and 1,500 students. However, *InSite*TM's database can easily produce a specialized report that shows enrollment size, number of teachers, and number of non-instructional staff.

Exhibit 2.12

Department of Education's Act 199 Expenditure Report of Direct Instruction Costs at Four Selected High Schools (FY1998-99)



Source: Department of Education, Act 199 Expenditure Report, FY1998-99.

*InSite*TM's annual updates are not time consuming. While the initial process of creating the database takes an initial investment of time, *InSite*TM can then be used in subsequent years with mere annual data updates. Mapping and allocation schemes can accommodate new program identification codes or changes to accounting procedures. As shown in our development of the FY1998-99 expenditure database, the process of annual updating is quick and produces more and better information for decisionmakers.

Appendix C reports on that year's actual expenditures by school levels, programs, and functions and sub-functions. Appendix D reports expenditures by functions and sub-functions on a school-by-school basis, by district.

This proactive management approach of producing many reports for comparative and analytical purposes like those of *InSite*TM's is more effective than the department's method of providing expenditure reports.

Section 302A-1004(b), HRS, Needs To Be Amended

Section 302A-1004(b), HRS, needs to be amended to require the department to provide additional information on educational costs. Currently, the level of detail required in the report is not sufficient for decisionmakers.

Although the department's school-by-school report complies with Section 302A-1004(b), the report lacks the detail that the Legislature, the public, and the Board of Education need for reviewing and assessing educational programs. While Act 199 states that the report should be accurate, timely, clear, and equal to or better than *InSite*TM's reports, Section 302A-1004(b) requires the department to provide only a school-by-school expenditure report by functions and sub-functions. Section 302A-1004 does not conform to the level of detail of Act 199.

Consequently, the department's current reporting does not include expenditures by program, program and functional expenditures as a percent of the total, or per pupil costs. As described earlier, such detail can be provided using a software program such as *InSite*TM and should be required by statute.

Conclusions

A fundamental requirement for sound decisionmaking is accurate, timely, complete, and relevant information. *InSite*TM reports can be analyzed to provide clear and concise information about educational costs. Using this kind of information, decisionmakers can better assure the efficient and effective use of resources to meet educational objectives. With today's

Appendix A

*In\$ite*TM Functions, Sub-Functions, and Detailed Functions

FUNCTIONS	SUB-FUNCTIONS	DETAILED FUNCTIONS
INSTRUCTION	Face-to-Face Teaching	Instructional Teachers Substitutes Instructional Paraprofessionals
	Classroom Materials	Pupil-Use Technology & Software Instructional Materials, Trips & Supplies
INSTRUCTIONAL SUPPORT	Pupil Support	Guidance & Counseling Library & Media Extracurricular Student Health & Services
	Teacher Support	Curriculum Development In-Service, Staff Development & Support Sabbaticals
	Program Support	Program Management Therapists, Psychologists, Evaluators, Personal Attendants & Social Workers
OPERATIONS	Non-Instructional Pupil Services	Transportation Food Service Safety
	Facilities	Building Upkeep, Utilities & Maintenance
	Business Services	Data Processing Business Operations
OTHER COMMITMENTS (NON-OPERATING)	Contingencies	Budgeted Contingencies
	Capital	Debt Service Capital Projects
	Out-of-District Obligations	Public, Parochial, Private & Charter School Pass-Through Retiree Benefits & Other Enterprise/Community Service Operations
	Legal Obligations	Claims & Settlements
LEADERSHIP	School Management	Principals & Assistant Principals School Office
	Program/Operations Management	Deputies, Senior Administrators, Researchers & Program Evaluators
	District Management	Superintendent & School Board Legal

Appendix B

In\$ite™ Definition of Functions, Sub-Functions, and Detailed Functions

Functions
Sub-Functions
Detail Functions

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

Instructional Paraprofessionals

- Same as above

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

Functions

Sub-Functions

Detail Functions

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 (bands, 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

Functions**Sub-Functions****Detail Functions****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

Functions
Sub-Functions
Detail 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 Obligation

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 & Others

- 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 services such as recreation programs, adult programs, etc.

Legal Obligations

Claims & Settlements

- Specific litigation awards or settlements

Functions Sub-Functions Detail Functions

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 C

FY1998-99 Expenditures

FY1998-99 Actual Expenditures Expenditures by Education Level

Total Expenditures:	\$	1,311,825,380
Total Enrollment:		187,447
Average Per Pupil Expenditure:	\$	6,998

Total	Elementary	Middle	High	Alternative ¹	Other ²	Non-School ³
Expenditures: \$ 1,311,825,380	\$ 551,061,221	\$ 149,703,145	\$ 253,250,949	\$ 6,832,053	\$ 115,857,480	\$ 235,120,532
% of Total Expenditures: 100.00%	42.01%	11.41%	19.31%	0.52%	8.83%	17.92%
Enrollment: 187,447	97,663	26,726	44,848	288	17,922	N/A
% of Total Enrollment: 100.00%	52.10%	14.26%	23.93%	0.15%	9.56%	N/A
Instruction						
Expenditure: \$ 649,149,874	\$ 335,875,443	\$ 87,777,601	\$ 149,759,907	\$ 5,951,670	\$ 66,108,905	\$ 3,676,348
% of Total Expenditures: 49.48%	25.65%	6.69%	11.42%	0.45%	5.04%	0.28%
Instructional Support						
Expenditure: \$ 170,892,746	\$ 80,833,183	\$ 22,955,010	\$ 43,704,778	\$ 572,544	\$ 20,410,452	\$ 2,416,779
% of Total Expenditures: 13.03%	6.16%	1.75%	3.33%	0.04%	1.56%	0.18%
Operations						
Expenditure: \$ 217,906,525	\$ 101,996,165	\$ 28,351,000	\$ 45,936,680	\$ 228,827	\$ 21,976,663	\$ 19,417,190
% of Total Expenditures: 16.61%	7.78%	2.16%	3.50%	0.02%	1.68%	1.48%
Other Commitments						
Expenditure: \$ 195,913,504	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$ 195,913,504
% of Total Expenditures: 14.93%	7.78%	2.16%	3.50%	0.02%	1.68%	1.48%
Leadership						
Expenditure: \$ 77,962,731	\$ 32,356,430	\$ 10,619,534	\$ 13,849,585	\$ 79,014	\$ 7,361,459	\$ 13,696,710
% of Total Expenditures: 5.94%	2.47%	0.81%	1.06%	0.01%	0.56%	1.04%

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.
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.

**FY1998-99 Actual Expenditures
Expenditures by Program**

Total Expenditures:	\$	1,311,825,380
Total Enrollment:		187,447
Average Per Pupil Expenditure:	\$	6,998

Total	Special Education	Bilingual/ ESL	Chapter1/ Title 1	Vocational Education	Other Programs	General Education
Expenditures: \$ 1,311,825,380	\$ 155,653,298	\$ 10,912,390	\$ 22,018,580	\$ 13,240,326	\$ 94,848,277	\$ 1,015,152,509
% of Total Expenditures:	11.87%	0.83%	1.68%	1.01%	7.23%	77.38%
Enrollment:	17,575	N/A	N/A	N/A	N/A	169,872
% of Total Enrollment:	9.38%					90.62%
Instruction						
Expenditure: \$ 649,149,874	\$ 110,138,745	\$ 9,842,407	\$ 19,219,244	\$ 9,313,013	\$ 49,658,673	\$ 450,977,708
% of Total Expenditures: 49.48%	8.40%	0.75%	1.47%	0.71%	3.79%	34.38%
Instructional Support						
Expenditure: \$ 170,892,746	\$ 45,230,869	\$ 1,069,984	\$ 1,637,176	\$ 3,726,199	\$ 1,701,811	\$ 117,526,708
% of Total Expenditures: 13.03%	3.45%	0.08%	0.12%	0.28%	0.13%	8.96%
Operations						
Expenditure: \$ 217,906,525	\$ 21,865	\$ 0.0	\$ 416,333	\$ 565	\$ 32,447,587	\$ 185,020,175
% of Total Expenditures: 16.61%	0.00%	0.00%	0.03%	0.00%	2.47%	14.10%
Other Commitments						
Expenditure: \$ 195,913,504	\$ 261,819	\$ 0.0	\$ 251,387	\$ 200,549	\$ 10,571,433	\$ 184,628,316
% of Total Expenditures: 14.93%	0.02%	0.00%	0.02%	0.02%	0.81%	14.07%
Leadership						
Expenditure: \$ 77,962,731	\$ 0.0	\$ 0.0	\$ 494,439	\$ 0.0	\$ 468,773	\$ 76,999,519
% of Total Expenditures: 5.94%	0.00%	0.00%	0.04%	0.00%	0.04%	5.87%

FY1998-99
Expenditures by Functions and Sub-Functions

Total		\$1,311,825,380 100.0%
Instruction	Face-to-Face Teaching	\$604,408,950 46.1%
	Classroom Materials	\$44,740,923 3.4%
Instructional Support	Pupil Support	\$104,425,632 8.0%
	Teacher Support	\$19,371,143 1.5%
	Program Support	\$47,095,971 3.6%
Operations	Non-Instructional Pupil Services	\$100,275,404 7.6%
	Facilities	\$95,670,990 7.3%
	Business Services	\$21,960,132 1.7%
Other Commitments	Contingencies	\$0 0.0%
	Capital	\$167,436,194 12.8%
	Out-of-District Obligations	\$25,430,127 1.9%
	Legal Obligations	3,047,183 0.2%
Leadership	School Management	\$65,540,599 5.0%
	Program/Operations Management	\$10,302,040 0.8%
	State Management	\$2,120,092 0.2%
Total		\$1,311,825,380 100.0%

Appendix D: Expenditure 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															
Aina Haina															
Enrollment	421														
Amount	\$ 2,808,412	\$ 1,591,359	\$ 1,534,906	\$ 56,453	\$ 436,076	\$ 285,829	\$ 50,283	\$ 99,964	\$ 619,488	\$ 367,315	\$ 223,483	\$ 28,690	\$ 161,489	\$ 161,489	
% to Total School	100.0%	56.7%	54.7%	2.0%	15.5%	10.2%	1.8%	3.6%	22.1%	13.1%	8.0%	1.0%	5.8%	5.8%	
Per Pupil	\$ 6,671	\$ 3,780	\$ 3,646	\$ 134	\$ 1,036	\$ 679	\$ 119	\$ 237	\$ 1,471	\$ 872	\$ 531	\$ 68	\$ 384	\$ 384	
Ala Wai															
Enrollment	598														
Amount	\$ 3,826,849	\$ 2,371,188	\$ 2,277,293	\$ 93,895	\$ 621,121	\$ 411,424	\$ 69,645	\$ 140,052	\$ 610,125	\$ 346,764	\$ 255,560	\$ 7,801	\$ 224,415	\$ 224,415	
% to Total School	100.0%	62.0%	59.5%	2.5%	16.2%	10.8%	1.8%	3.7%	15.9%	9.1%	6.7%	0.2%	5.9%	5.9%	
Per Pupil	\$ 6,399	\$ 3,965	\$ 3,808	\$ 157	\$ 1,039	\$ 688	\$ 116	\$ 234	\$ 1,020	\$ 580	\$ 427	\$ 13	\$ 375	\$ 375	
Ali'iolani															
Enrollment	359														
Amount	\$ 2,293,092	\$ 1,281,338	\$ 1,206,576	\$ 74,762	\$ 362,479	\$ 252,955	\$ 39,354	\$ 70,170	\$ 471,488	\$ 276,348	\$ 190,010	\$ 5,130	\$ 177,787	\$ 177,787	
% to Total School	100.0%	55.9%	52.6%	3.3%	15.8%	11.0%	1.7%	3.1%	20.6%	12.1%	8.3%	0.2%	7.8%	7.8%	
Per Pupil	\$ 6,387	\$ 3,569	\$ 3,361	\$ 208	\$ 1,010	\$ 705	\$ 110	\$ 195	\$ 1,313	\$ 770	\$ 529	\$ 14	\$ 495	\$ 495	
Ewa Beach															
Enrollment	569														
Amount	\$ 3,298,210	\$ 1,873,703	\$ 1,735,601	\$ 138,102	\$ 470,320	\$ 300,155	\$ 59,956	\$ 110,209	\$ 744,331	\$ 451,230	\$ 263,759	\$ 29,342	\$ 209,856	\$ 209,856	
% to Total School	100.0%	56.8%	52.6%	4.2%	14.3%	9.1%	1.8%	3.3%	22.6%	13.7%	8.0%	0.9%	6.4%	6.4%	
Per Pupil	\$ 5,797	\$ 3,293	\$ 3,050	\$ 243	\$ 827	\$ 528	\$ 105	\$ 194	\$ 1,308	\$ 793	\$ 464	\$ 52	\$ 369	\$ 369	
Hahaione															
Enrollment	554														
Amount	\$ 2,925,481	\$ 1,834,057	\$ 1,717,609	\$ 116,448	\$ 517,411	\$ 322,316	\$ 68,392	\$ 126,703	\$ 403,121	\$ 103,211	\$ 285,352	\$ 14,558	\$ 170,892	\$ 170,892	
% to Total School	100.0%	62.7%	58.7%	4.0%	17.7%	11.0%	2.3%	4.3%	13.8%	3.5%	9.8%	0.5%	5.8%	5.8%	
Per Pupil	\$ 5,281	\$ 3,311	\$ 3,100	\$ 210	\$ 934	\$ 582	\$ 123	\$ 229	\$ 728	\$ 186	\$ 515	\$ 26	\$ 308	\$ 308	
Hokulani															
Enrollment	438														
Amount	\$ 2,312,160	\$ 1,312,570	\$ 1,235,198	\$ 77,372	\$ 421,872	\$ 288,826	\$ 47,408	\$ 85,638	\$ 435,595	\$ 243,560	\$ 188,276	\$ 3,759	\$ 142,123	\$ 142,123	
% to Total School	100.0%	56.8%	53.4%	3.3%	18.2%	12.5%	2.1%	3.7%	18.8%	10.5%	8.1%	0.2%	6.1%	6.1%	
Per Pupil	\$ 5,279	\$ 2,997	\$ 2,820	\$ 177	\$ 963	\$ 659	\$ 108	\$ 196	\$ 995	\$ 556	\$ 430	\$ 9	\$ 324	\$ 324	
Jefferson															
Enrollment	496														
Amount	\$ 3,209,095	\$ 1,977,209	\$ 1,891,150	\$ 86,059	\$ 375,099	\$ 203,364	\$ 67,741	\$ 103,994	\$ 646,690	\$ 336,197	\$ 304,891	\$ 5,602	\$ 210,097	\$ 210,097	
% to Total School	100.0%	61.6%	58.9%	2.7%	11.7%	6.3%	2.1%	3.2%	20.2%	10.5%	9.5%	0.2%	6.5%	6.5%	
Per Pupil	\$ 6,470	\$ 3,986	\$ 3,813	\$ 174	\$ 756	\$ 410	\$ 137	\$ 210	\$ 1,304	\$ 678	\$ 615	\$ 11	\$ 424	\$ 424	

Source: Office of the State Auditor, FY1998-99 School-by-school Expenditure for Education

Appendix D: Expenditure 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
Kaahumanu														
Enrollment	760													
Amount	\$ 4,113,246	\$ 2,578,311	\$ 2,417,148	\$ 161,163	\$ 531,668	\$ 347,108	\$ 78,676	\$ 105,884	\$ 786,509	\$ 450,664	\$ 326,378	\$ 9,467	\$ 216,758	\$ 216,758
% to Total School	100.0%	62.7%	58.8%	3.9%	12.9%	8.4%	1.9%	2.6%	19.1%	11.0%	7.9%	0.2%	5.3%	5.3%
Per Pupil	\$ 5,412	\$ 3,393	\$ 3,180	\$ 212	\$ 700	\$ 457	\$ 104	\$ 139	\$ 1,035	\$ 593	\$ 429	\$ 12	\$ 285	\$ 285
Ka'eowai														
Enrollment	426													
Amount	\$ 2,829,943	\$ 1,712,815	\$ 1,542,616	\$ 170,199	\$ 434,900	\$ 297,460	\$ 46,957	\$ 90,483	\$ 549,752	\$ 320,728	\$ 227,710	\$ 1,314	\$ 132,476	\$ 132,476
% to Total School	100.0%	60.5%	54.5%	6.0%	15.4%	10.5%	1.7%	3.2%	19.4%	11.3%	8.0%	0.0%	4.7%	4.7%
Per Pupil	\$ 6,643	\$ 4,021	\$ 3,621	\$ 400	\$ 1,021	\$ 698	\$ 110	\$ 212	\$ 1,290	\$ 753	\$ 535	\$ 3	\$ 311	\$ 311
Kamiloika														
Enrollment	570													
Amount	\$ 3,056,885	\$ 1,983,598	\$ 1,869,224	\$ 114,374	\$ 525,203	\$ 342,144	\$ 71,447	\$ 111,612	\$ 346,050	\$ 105,953	\$ 237,119	\$ 2,978	\$ 202,034	\$ 202,034
% to Total School	100.0%	64.9%	61.1%	3.7%	17.2%	11.2%	2.3%	3.7%	11.3%	3.5%	7.8%	0.1%	6.6%	6.6%
Per Pupil	\$ 5,363	\$ 3,480	\$ 3,279	\$ 201	\$ 921	\$ 600	\$ 125	\$ 196	\$ 607	\$ 186	\$ 416	\$ 5	\$ 354	\$ 354
Kahala														
Enrollment	615													
Amount	\$ 3,385,482	\$ 2,027,524	\$ 1,916,505	\$ 111,019	\$ 535,482	\$ 369,592	\$ 65,144	\$ 100,746	\$ 604,758	\$ 335,219	\$ 244,771	\$ 24,768	\$ 217,718	\$ 217,718
% to Total School	100.0%	59.9%	56.6%	3.3%	15.8%	10.9%	1.9%	3.0%	17.9%	9.9%	7.2%	0.7%	6.4%	6.4%
Per Pupil	\$ 5,505	\$ 3,297	\$ 3,116	\$ 181	\$ 871	\$ 601	\$ 106	\$ 164	\$ 983	\$ 545	\$ 398	\$ 40	\$ 354	\$ 354
Kaiulani														
Enrollment	490													
Amount	\$ 3,196,420	\$ 1,922,916	\$ 1,823,953	\$ 98,963	\$ 527,286	\$ 306,836	\$ 54,262	\$ 166,188	\$ 562,404	\$ 348,354	\$ 212,259	\$ 1,791	\$ 183,814	\$ 183,814
% to Total School	100.0%	60.2%	57.1%	3.1%	16.5%	9.6%	1.7%	5.2%	17.6%	10.9%	6.6%	0.1%	5.8%	5.8%
Per Pupil	\$ 6,523	\$ 3,924	\$ 3,722	\$ 202	\$ 1,076	\$ 626	\$ 111	\$ 339	\$ 1,148	\$ 711	\$ 433	\$ 4	\$ 375	\$ 375
Kalihi														
Enrollment	285													
Amount	\$ 2,021,430	\$ 1,107,116	\$ 1,052,928	\$ 54,188	\$ 308,368	\$ 216,938	\$ 31,505	\$ 59,925	\$ 459,300	\$ 257,226	\$ 199,805	\$ 2,269	\$ 146,646	\$ 1,446,646
% to Total School	100.0%	54.8%	52.1%	2.7%	15.3%	10.7%	1.6%	3.0%	22.7%	12.7%	9.9%	0.1%	7.3%	71.6%
Per Pupil	\$ 7,093	\$ 3,885	\$ 3,694	\$ 190	\$ 1,082	\$ 761	\$ 111	\$ 210	\$ 1,612	\$ 903	\$ 701	\$ 8	\$ 515	\$ 5,076
Kalihi Kai														
Enrollment	866													
Amount	\$ 4,884,479	\$ 3,059,215	\$ 2,873,163	\$ 186,052	\$ 680,296	\$ 437,627	\$ 89,533	\$ 153,136	\$ 942,485	\$ 532,056	\$ 402,394	\$ 8,035	\$ 202,483	\$ 202,483
% to Total School	100.0%	62.6%	58.8%	3.8%	13.9%	9.0%	1.8%	3.1%	19.3%	10.9%	8.2%	0.2%	4.1%	4.1%
Per Pupil	\$ 5,640	\$ 3,533	\$ 3,318	\$ 215	\$ 786	\$ 505	\$ 103	\$ 177	\$ 1,088	\$ 614	\$ 465	\$ 9	\$ 234	\$ 234

Appendix D: Expenditure 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
Kalihi Uka														
Enrollment	335													
Amount	\$ 2,140,016	\$ 1,220,708	\$ 1,156,170	\$ 64,538	\$ 336,293	\$ 227,284	\$ 36,710	\$ 72,299	\$ 433,460	\$ 228,061	\$ 203,607	\$ 1,792	\$ 149,555	\$ 149,555
% to Total School	100.0%	57.0%	54.0%	3.0%	15.7%	10.6%	1.7%	3.4%	20.3%	10.7%	9.5%	0.1%	7.0%	7.0%
Per Pupil	\$ 6,388	\$ 3,644	\$ 3,451	\$ 193	\$ 1,004	\$ 678	\$ 110	\$ 216	\$ 1,294	\$ 681	\$ 608	\$ 5	\$ 446	\$ 446
Kalihi Waena														
Enrollment	620													
Amount	\$ 3,990,089	\$ 2,368,613	\$ 2,234,600	\$ 134,013	\$ 561,349	\$ 365,498	\$ 67,623	\$ 128,228	\$ 848,723	\$ 584,500	\$ 257,475	\$ 6,748	\$ 211,404	\$ 211,404
% to Total School	100.0%	59.4%	56.0%	3.4%	14.1%	9.2%	1.7%	3.2%	21.3%	14.6%	6.5%	0.2%	5.3%	5.3%
Per Pupil	\$ 6,436	\$ 3,820	\$ 3,604	\$ 216	\$ 905	\$ 590	\$ 109	\$ 207	\$ 1,369	\$ 943	\$ 415	\$ 11	\$ 341	\$ 341
Kapalama														
Enrollment	774													
Amount	\$ 4,203,986	\$ 2,528,510	\$ 2,414,163	\$ 114,347	\$ 615,433	\$ 431,991	\$ 75,150	\$ 108,292	\$ 822,682	\$ 494,836	\$ 325,278	\$ 2,568	\$ 237,361	\$ 237,361
% to Total School	100.0%	60.1%	57.4%	2.7%	14.6%	10.3%	1.8%	2.6%	19.6%	11.8%	7.7%	0.1%	5.6%	5.6%
Per Pupil	\$ 5,432	\$ 3,267	\$ 3,119	\$ 148	\$ 795	\$ 558	\$ 97	\$ 140	\$ 1,063	\$ 639	\$ 420	\$ 3	\$ 307	\$ 307
Kauluwela														
Enrollment	558													
Amount	\$ 3,174,130	\$ 1,939,465	\$ 1,821,759	\$ 117,706	\$ 384,113	\$ 239,424	\$ 67,160	\$ 77,529	\$ 648,231	\$ 370,775	\$ 271,450	\$ 6,006	\$ 202,321	\$ 202,321
% to Total School	100.0%	61.1%	57.4%	3.7%	12.1%	7.5%	2.1%	2.4%	20.4%	11.7%	8.6%	0.2%	6.4%	6.4%
Per Pupil	\$ 5,688	\$ 3,476	\$ 3,265	\$ 211	\$ 688	\$ 429	\$ 120	\$ 139	\$ 1,162	\$ 664	\$ 486	\$ 11	\$ 363	\$ 363
Koko Head														
Enrollment	333													
Amount	\$ 2,153,371	\$ 1,182,331	\$ 1,120,894	\$ 61,437	\$ 364,886	\$ 254,709	\$ 43,433	\$ 66,744	\$ 449,141	\$ 228,718	\$ 217,947	\$ 2,476	\$ 157,013	\$ 157,013
% to Total School	100.0%	54.9%	52.1%	2.9%	16.9%	11.8%	2.0%	3.1%	20.9%	10.6%	10.1%	0.1%	7.3%	7.3%
Per Pupil	\$ 6,467	\$ 3,551	\$ 3,366	\$ 184	\$ 1,096	\$ 765	\$ 130	\$ 200	\$ 1,349	\$ 687	\$ 654	\$ 7	\$ 472	\$ 472
Kuhio														
Enrollment	373													
Amount	\$ 2,413,056	\$ 1,467,770	\$ 1,402,900	\$ 64,870	\$ 340,453	\$ 226,264	\$ 41,152	\$ 73,037	\$ 459,920	\$ 269,999	\$ 182,575	\$ 7,346	\$ 144,913	\$ 144,913
% to Total School	100.0%	60.8%	58.1%	2.7%	14.1%	9.4%	1.7%	3.0%	19.1%	11.2%	7.6%	0.3%	6.0%	6.0%
Per Pupil	\$ 6,469	\$ 3,935	\$ 3,761	\$ 174	\$ 913	\$ 607	\$ 110	\$ 196	\$ 1,233	\$ 724	\$ 489	\$ 20	\$ 389	\$ 389
Lanakila														
Enrollment	412													
Amount	\$ 2,919,702	\$ 1,793,025	\$ 1,711,455	\$ 81,570	\$ 435,467	\$ 305,786	\$ 47,142	\$ 82,539	\$ 519,752	\$ 274,552	\$ 238,440	\$ 6,760	\$ 171,458	\$ 171,458
% to Total School	100.0%	61.4%	58.6%	2.8%	14.9%	10.5%	1.6%	2.8%	17.8%	9.4%	8.2%	0.2%	5.9%	5.9%
Per Pupil	\$ 7,087	\$ 4,352	\$ 4,154	\$ 198	\$ 1,057	\$ 742	\$ 114	\$ 200	\$ 1,262	\$ 666	\$ 579	\$ 16	\$ 416	\$ 416

Appendix D: Expenditure 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
Liholiho														
Enrollment	404													
Amount	\$ 2,090,654	\$ 1,271,279	\$ 1,222,593	\$ 48,686	\$ 409,682	\$ 302,820	\$ 43,096	\$ 63,766	\$ 267,031	\$ 79,186	\$ 185,593	\$ 2,252	\$ 142,662	\$ 142,662
% to Total School	100.0%	60.8%	58.5%	2.3%	19.6%	14.5%	2.1%	3.1%	12.8%	3.8%	8.9%	0.1%	6.8%	6.8%
Per Pupil	\$ 5,175	\$ 3,147	\$ 3,026	\$ 121	\$ 1,014	\$ 750	\$ 107	\$ 158	\$ 661	\$ 196	\$ 459	\$ 6	\$ 353	\$ 353
Likelike														
Enrollment	467													
Amount	\$ 3,303,781	\$ 2,151,319	\$ 2,029,547	\$ 121,772	\$ 450,834	\$ 308,847	\$ 52,729	\$ 89,258	\$ 555,785	\$ 334,934	\$ 216,721	\$ 4,130	\$ 145,843	\$ 145,843
% to Total School	100.0%	65.1%	61.4%	3.7%	13.6%	9.3%	1.6%	2.7%	16.8%	10.1%	6.6%	0.1%	4.4%	4.4%
Per Pupil	\$ 7,074	\$ 4,607	\$ 4,346	\$ 261	\$ 965	\$ 661	\$ 113	\$ 191	\$ 1,190	\$ 717	\$ 464	\$ 9	\$ 312	\$ 312
Lili'uokalani														
Enrollment	149													
Amount	\$ 1,349,115	\$ 777,330	\$ 736,838	\$ 40,492	\$ 232,122	\$ 167,670	\$ 20,488	\$ 43,964	\$ 186,049	\$ 31,390	\$ 148,990	\$ 5,669	\$ 153,614	\$ 153,614
% to Total School	100.0%	57.6%	54.6%	3.0%	17.2%	12.4%	1.5%	3.3%	13.8%	2.3%	11.0%	0.4%	11.4%	11.4%
Per Pupil	\$ 9,054	\$ 5,217	\$ 4,945	\$ 272	\$ 1,558	\$ 1,125	\$ 138	\$ 295	\$ 1,249	\$ 211	\$ 1,000	\$ 38	\$ 1,031	\$ 1,031
Linapuni														
Enrollment	243													
Amount	\$ 1,627,580	\$ 1,079,019	\$ 998,326	\$ 80,693	\$ 232,269	\$ 178,012	\$ 23,485	\$ 30,772	\$ 180,441	\$ 50,753	\$ 126,750	\$ 2,938	\$ 135,851	\$ 135,851
% to Total School	100.0%	66.3%	61.3%	5.0%	14.3%	10.9%	1.4%	1.9%	11.1%	3.1%	7.8%	0.2%	8.3%	8.3%
Per Pupil	\$ 6,698	\$ 4,440	\$ 4,108	\$ 332	\$ 956	\$ 733	\$ 97	\$ 127	\$ 743	\$ 209	\$ 522	\$ 12	\$ 559	\$ 559
Lincoln														
Enrollment	578													
Amount	\$ 3,071,630	\$ 1,773,993	\$ 1,724,921	\$ 49,072	\$ 421,535	\$ 257,493	\$ 63,572	\$ 100,470	\$ 644,928	\$ 378,862	\$ 250,162	\$ 15,904	\$ 231,174	\$ 231,174
% to Total School	100.0%	57.8%	56.2%	1.6%	13.7%	8.4%	2.1%	3.3%	21.0%	12.3%	8.1%	0.5%	7.5%	7.5%
Per Pupil	\$ 5,314	\$ 3,069	\$ 2,984	\$ 85	\$ 729	\$ 445	\$ 110	\$ 174	\$ 1,116	\$ 655	\$ 433	\$ 28	\$ 400	\$ 400
Lunalilo														
Enrollment	649													
Amount	\$ 3,541,079	\$ 1,976,671	\$ 1,903,406	\$ 73,265	\$ 597,047	\$ 421,929	\$ 67,363	\$ 107,755	\$ 743,270	\$ 417,529	\$ 276,137	\$ 49,604	\$ 224,091	\$ 224,091
% to Total School	100.0%	55.8%	53.8%	2.1%	16.9%	11.9%	1.9%	3.0%	21.0%	11.8%	7.8%	1.4%	6.3%	6.3%
Per Pupil	\$ 5,456	\$ 3,046	\$ 2,933	\$ 113	\$ 920	\$ 650	\$ 104	\$ 166	\$ 1,145	\$ 643	\$ 425	\$ 76	\$ 345	\$ 345
Maemae														
Enrollment	775													
Amount	\$ 3,835,580	\$ 2,293,112	\$ 2,147,898	\$ 145,214	\$ 530,926	\$ 349,380	\$ 79,915	\$ 101,631	\$ 775,549	\$ 461,110	\$ 303,981	\$ 10,458	\$ 235,993	\$ 235,993
% to Total School	100.0%	59.8%	56.0%	3.8%	13.8%	9.1%	2.1%	2.6%	20.2%	12.0%	7.9%	0.3%	6.2%	6.2%
Per Pupil	\$ 4,949	\$ 2,959	\$ 2,771	\$ 187	\$ 685	\$ 451	\$ 103	\$ 131	\$ 1,001	\$ 595	\$ 392	\$ 13	\$ 305	\$ 305

Appendix D: Expenditure 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
Manoa														
Enrollment	592													
Amount	\$ 3,294,331	\$ 1,998,727	\$ 1,881,957	\$ 116,770	\$ 435,363	\$ 295,766	\$ 62,357	\$ 77,240	\$ 645,690	\$ 362,691	\$ 277,788	\$ 5,211	\$ 214,551	\$ 214,551
% to Total School	100.0%	60.7%	57.1%	3.5%	13.2%	9.0%	1.9%	2.3%	19.6%	11.0%	8.4%	0.2%	6.5%	6.5%
Per Pupil	\$ 5,565	\$ 3,376	\$ 3,179	\$ 197	\$ 735	\$ 500	\$ 105	\$ 130	\$ 1,091	\$ 613	\$ 469	\$ 9	\$ 362	\$ 362
Noelani														
Enrollment	488													
Amount	\$ 2,656,510	\$ 1,509,771	\$ 1,392,934	\$ 116,837	\$ 451,168	\$ 335,748	\$ 50,808	\$ 64,612	\$ 536,068	\$ 312,920	\$ 221,868	\$ 1,280	\$ 159,503	\$ 159,503
% to Total School	100.0%	56.8%	52.4%	4.4%	17.0%	12.6%	1.9%	2.4%	20.2%	11.8%	8.4%	0.0%	6.0%	6.0%
Per Pupil	\$ 5,444	\$ 3,094	\$ 2,854	\$ 239	\$ 925	\$ 688	\$ 104	\$ 132	\$ 1,099	\$ 641	\$ 455	\$ 3	\$ 327	\$ 327
Nu'uuanu														
Enrollment	410													
Amount	\$ 2,179,964	\$ 1,194,442	\$ 1,086,257	\$ 108,185	\$ 397,492	\$ 307,119	\$ 41,868	\$ 48,505	\$ 447,865	\$ 263,647	\$ 179,897	\$ 4,321	\$ 140,165	\$ 140,165
% to Total School	100.0%	54.8%	49.8%	5.0%	18.2%	14.1%	1.9%	2.2%	20.5%	12.1%	8.3%	0.2%	6.4%	6.4%
Per Pupil	\$ 5,317	\$ 2,913	\$ 2,649	\$ 264	\$ 969	\$ 749	\$ 102	\$ 118	\$ 1,092	\$ 643	\$ 439	\$ 11	\$ 342	\$ 342
Palolo														
Enrollment	309													
Amount	\$ 2,217,319	\$ 1,345,844	\$ 1,278,572	\$ 67,272	\$ 305,814	\$ 207,904	\$ 34,413	\$ 63,497	\$ 461,193	\$ 272,310	\$ 186,100	\$ 2,783	\$ 104,468	\$ 104,468
% to Total School	100.0%	60.7%	57.7%	3.0%	13.8%	9.4%	1.6%	2.9%	20.8%	12.3%	8.4%	0.1%	4.7%	4.7%
Per Pupil	\$ 7,176	\$ 4,355	\$ 4,138	\$ 218	\$ 990	\$ 673	\$ 111	\$ 205	\$ 1,493	\$ 881	\$ 602	\$ 9	\$ 338	\$ 338
Pauoa														
Enrollment	478													
Amount	\$ 2,674,840	\$ 1,623,157	\$ 1,552,030	\$ 71,127	\$ 355,588	\$ 227,639	\$ 51,959	\$ 75,990	\$ 542,938	\$ 318,290	\$ 219,480	\$ 5,168	\$ 153,157	\$ 153,157
% to Total School	100.0%	60.7%	58.0%	2.7%	13.3%	8.5%	1.9%	2.8%	20.3%	11.9%	8.2%	0.2%	5.7%	5.7%
Per Pupil	\$ 5,596	\$ 3,396	\$ 3,247	\$ 149	\$ 744	\$ 476	\$ 109	\$ 159	\$ 1,136	\$ 666	\$ 459	\$ 11	\$ 320	\$ 320
Pu'uhale														
Enrollment	378													
Amount	\$ 2,417,348	\$ 1,328,968	\$ 1,200,041	\$ 128,927	\$ 397,974	\$ 288,754	\$ 39,730	\$ 69,490	\$ 551,790	\$ 301,885	\$ 244,558	\$ 5,347	\$ 138,616	\$ 138,616
% to Total School	100.0%	55.0%	49.6%	5.3%	16.5%	11.9%	1.6%	2.9%	22.8%	12.5%	10.1%	0.2%	5.7%	5.7%
Per Pupil	\$ 6,395	\$ 3,516	\$ 3,175	\$ 341	\$ 1,053	\$ 764	\$ 105	\$ 184	\$ 1,460	\$ 799	\$ 647	\$ 14	\$ 367	\$ 367
Royal														
Enrollment	448													
Amount	\$ 2,593,948	\$ 1,610,169	\$ 1,516,493	\$ 93,676	\$ 314,941	\$ 202,591	\$ 48,259	\$ 64,091	\$ 519,267	\$ 310,588	\$ 206,697	\$ 1,982	\$ 149,571	\$ 149,571
% to Total School	100.0%	62.1%	58.5%	3.6%	12.1%	7.8%	1.9%	2.5%	20.0%	12.0%	8.0%	0.1%	5.8%	5.8%
Per Pupil	\$ 5,790	\$ 3,594	\$ 3,385	\$ 209	\$ 703	\$ 452	\$ 108	\$ 143	\$ 1,159	\$ 693	\$ 461	\$ 4	\$ 334	\$ 334

Appendix D: Expenditure 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
Wai'alaie														
Enrollment	517													
Amount	\$ 2,189,119	\$ 1,393,402	\$ 1,310,089	\$ 83,313	\$ 255,375	\$ 113,416	\$ 54,436	\$ 87,523	\$ 534,871	\$ 310,601	\$ 223,926	\$ 344	\$ 5,471	\$ 5,471
% to Total School	100.0%	63.7%	59.8%	3.8%	11.7%	5.2%	2.5%	4.0%	24.4%	14.2%	10.2%	0.0%	0.2%	0.2%
Per Pupil	\$ 4,234	\$ 2,695	\$ 2,534	\$ 161	\$ 494	\$ 219	\$ 105	\$ 169	\$ 1,035	\$ 601	\$ 433	\$ 1	\$ 11	\$ 11
Waikiki														
Enrollment	342													
Amount	\$ 1,957,139	\$ 1,096,854	\$ 1,038,982	\$ 57,872	\$ 300,582	\$ 193,406	\$ 38,209	\$ 68,967	\$ 405,530	\$ 218,822	\$ 184,393	\$ 2,315	\$ 154,173	\$ 154,173
% to Total School	100.0%	56.0%	53.1%	3.0%	15.4%	9.9%	2.0%	3.5%	20.7%	11.2%	9.4%	0.1%	7.9%	7.9%
Per Pupil	\$ 5,723	\$ 3,207	\$ 3,038	\$ 169	\$ 879	\$ 566	\$ 112	\$ 202	\$ 1,186	\$ 640	\$ 539	\$ 7	\$ 451	\$ 451
Wailupe Valley														
Enrollment	207													
Amount	\$ 1,173,127	\$ 594,913	\$ 558,518	\$ 36,395	\$ 265,889	\$ 206,995	\$ 22,792	\$ 36,102	\$ 165,249	\$ 46,074	\$ 118,024	\$ 1,151	\$ 147,076	\$ 147,076
% to Total School	100.0%	50.7%	47.6%	3.1%	22.7%	17.6%	1.9%	3.1%	14.1%	3.9%	10.1%	0.1%	12.5%	12.5%
Per Pupil	\$ 5,667	\$ 2,874	\$ 2,698	\$ 176	\$ 1,284	\$ 1,000	\$ 110	\$ 174	\$ 798	\$ 223	\$ 570	\$ 6	\$ 711	\$ 711
Wilson														
Enrollment	561													
Amount	\$ 3,018,235	\$ 1,777,953	\$ 1,674,104	\$ 103,849	\$ 411,008	\$ 264,987	\$ 59,085	\$ 86,936	\$ 637,835	\$ 367,731	\$ 267,974	\$ 2,130	\$ 191,439	\$ 191,439
% to Total School	100.0%	58.9%	55.5%	3.4%	13.6%	8.8%	2.0%	2.9%	21.1%	12.2%	8.9%	0.1%	6.3%	6.3%
Per Pupil	\$ 5,380	\$ 3,169	\$ 2,984	\$ 185	\$ 733	\$ 472	\$ 105	\$ 155	\$ 1,137	\$ 655	\$ 478	\$ 4	\$ 341	\$ 341
Honolulu District Intermediate/Middle Schools														
Central														
Enrollment	454													
Amount	\$ 3,137,313	\$ 1,899,207	\$ 1,803,541	\$ 95,666	\$ 481,588	\$ 280,915	\$ 88,408	\$ 112,265	\$ 539,982	\$ 298,186	\$ 235,970	\$ 5,826	\$ 216,536	\$ 216,536
% to Total School	100.0%	60.5%	57.5%	3.0%	15.4%	9.0%	2.8%	3.6%	17.2%	9.5%	7.5%	0.2%	6.9%	6.9%
Per Pupil	\$ 6,910	\$ 4,183	\$ 3,973	\$ 211	\$ 1,061	\$ 619	\$ 195	\$ 247	\$ 1,189	\$ 657	\$ 520	\$ 13	\$ 477	\$ 477
Dole														
Enrollment	808													
Amount	\$ 4,615,239	\$ 2,755,116	\$ 2,575,412	\$ 179,704	\$ 724,826	\$ 415,481	\$ 95,394	\$ 213,951	\$ 830,132	\$ 468,413	\$ 345,034	\$ 16,685	\$ 305,165	\$ 305,165
% to Total School	100.0%	59.7%	55.8%	3.9%	15.7%	9.0%	2.1%	4.6%	18.0%	10.1%	7.5%	0.4%	6.6%	6.6%
Per Pupil	\$ 5,712	\$ 3,410	\$ 3,187	\$ 222	\$ 897	\$ 514	\$ 118	\$ 265	\$ 1,027	\$ 580	\$ 427	\$ 21	\$ 378	\$ 378
Jarrett														
Enrollment	424													
Amount	\$ 2,879,481	\$ 1,874,244	\$ 1,770,649	\$ 103,595	\$ 472,145	\$ 272,477	\$ 57,170	\$ 142,498	\$ 329,392	\$ 84,992	\$ 239,674	\$ 4,726	\$ 203,700	\$ 203,700
% to Total School	100.0%	65.1%	61.5%	3.6%	16.4%	9.5%	2.0%	4.9%	11.4%	3.0%	8.3%	0.2%	7.1%	7.1%
Per Pupil	\$ 6,791	\$ 4,420	\$ 4,176	\$ 244	\$ 1,114	\$ 643	\$ 135	\$ 336	\$ 777	\$ 200	\$ 565	\$ 11	\$ 480	\$ 480

Appendix D: Expenditure 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
Kaimuki														
Enrollment	734													
Amount	\$ 4,117,353	\$ 2,450,956	\$ 2,333,300	\$ 117,656	\$ 629,827	\$ 388,936	\$ 84,744	\$ 156,147	\$ 745,525	\$ 336,591	\$ 402,652	\$ 6,282	\$ 291,045	\$ 291,045
% to Total School	100.0%	59.5%	56.7%	2.9%	15.3%	9.4%	2.1%	3.8%	18.1%	8.2%	9.8%	0.2%	7.1%	7.1%
Per Pupil	\$ 5,609	\$ 3,339	\$ 3,179	\$ 160	\$ 858	\$ 530	\$ 115	\$ 213	\$ 1,016	\$ 459	\$ 549	\$ 9	\$ 397	\$ 397
Kalakaua														
Enrollment	967													
Amount	\$ 5,307,283	\$ 3,257,902	\$ 3,032,993	\$ 224,909	\$ 765,400	\$ 446,333	\$ 106,781	\$ 212,286	\$ 1,001,372	\$ 522,980	\$ 452,003	\$ 26,389	\$ 282,609	\$ 282,609
% to Total School	100.0%	61.4%	57.1%	4.2%	14.4%	8.4%	2.0%	4.0%	18.9%	9.9%	8.5%	0.5%	5.3%	5.3%
Per Pupil	\$ 5,488	\$ 3,369	\$ 3,136	\$ 233	\$ 792	\$ 462	\$ 110	\$ 220	\$ 1,036	\$ 541	\$ 467	\$ 27	\$ 292	\$ 292
Kawananakoa														
Enrollment	832													
Amount	\$ 4,189,148	\$ 2,558,542	\$ 2,389,702	\$ 168,840	\$ 568,634	\$ 358,685	\$ 89,443	\$ 120,506	\$ 737,618	\$ 375,344	\$ 351,180	\$ 11,094	\$ 324,354	\$ 324,354
% to Total School	100.0%	61.1%	57.0%	4.0%	13.6%	8.6%	2.1%	2.9%	17.6%	9.0%	8.4%	0.3%	7.7%	7.7%
Per Pupil	\$ 5,035	\$ 3,075	\$ 2,872	\$ 203	\$ 683	\$ 431	\$ 108	\$ 145	\$ 887	\$ 451	\$ 422	\$ 13	\$ 390	\$ 390
Niu Valley														
Enrollment	540													
Amount	\$ 3,201,848	\$ 1,812,390	\$ 1,696,283	\$ 116,107	\$ 588,233	\$ 343,224	\$ 73,563	\$ 171,446	\$ 573,718	\$ 294,360	\$ 272,215	\$ 7,143	\$ 227,507	\$ 227,507
% to Total School	100.0%	56.6%	53.0%	3.6%	18.4%	10.7%	2.3%	5.4%	17.9%	9.2%	8.5%	0.2%	7.1%	7.1%
Per Pupil	\$ 5,929	\$ 3,356	\$ 3,141	\$ 215	\$ 1,089	\$ 636	\$ 136	\$ 317	\$ 1,062	\$ 545	\$ 504	\$ 13	\$ 421	\$ 421
Stevenson														
Enrollment	537													
Amount	\$ 3,161,657	\$ 1,820,276	\$ 1,712,346	\$ 107,930	\$ 513,548	\$ 342,949	\$ 63,409	\$ 107,190	\$ 610,242	\$ 312,788	\$ 292,795	\$ 4,659	\$ 217,591	\$ 217,591
% to Total School	100.0%	57.6%	54.2%	3.4%	16.2%	10.8%	2.0%	3.4%	19.3%	9.9%	9.3%	0.1%	6.9%	6.9%
Per Pupil	\$ 5,888	\$ 3,390	\$ 3,189	\$ 201	\$ 956	\$ 639	\$ 118	\$ 200	\$ 1,136	\$ 582	\$ 545	\$ 9	\$ 405	\$ 405
Washington														
Enrollment	860													
Amount	\$ 4,898,284	\$ 2,984,711	\$ 2,838,675	\$ 146,036	\$ 825,449	\$ 427,465	\$ 99,181	\$ 298,803	\$ 776,790	\$ 372,847	\$ 399,709	\$ 4,234	\$ 311,334	\$ 311,334
% to Total School	100.0%	60.9%	58.0%	3.0%	16.9%	8.7%	2.0%	6.1%	15.9%	7.6%	8.2%	0.1%	6.4%	6.4%
Per Pupil	\$ 5,696	\$ 3,471	\$ 3,301	\$ 170	\$ 960	\$ 497	\$ 115	\$ 347	\$ 903	\$ 434	\$ 465	\$ 5	\$ 362	\$ 362
Honolulu District High Schools														
Farrington														
Enrollment	2500													
Amount	\$ 13,800,834	\$ 8,649,396	\$ 7,978,891	\$ 670,505	\$ 2,305,320	\$ 1,426,415	\$ 328,128	\$ 550,777	\$ 2,125,174	\$ 948,857	\$ 1,144,465	\$ 31,852	\$ 720,944	\$ 720,944
% to Total School	100.0%	62.7%	57.8%	4.9%	16.7%	10.3%	2.4%	4.0%	15.4%	6.9%	8.3%	0.2%	5.2%	5.2%
Per Pupil	\$ 5,520	\$ 3,460	\$ 3,192	\$ 268	\$ 922	\$ 571	\$ 131	\$ 220	\$ 850	\$ 380	\$ 458	\$ 13	\$ 288	\$ 288

Appendix D: Expenditure 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
Kaimuki														
Enrollment	1505													
Amount	\$ 9,637,553	\$ 5,878,344	\$ 5,434,294	\$ 444,050	\$ 1,718,226	\$ 1,067,827	\$ 243,618	\$ 406,781	\$ 1,571,607	\$ 675,065	\$ 869,645	\$ 26,897	\$ 469,376	\$ 469,376
% to Total School	100.0%	61.0%	56.4%	4.6%	17.8%	11.1%	2.5%	4.2%	16.3%	7.0%	9.0%	0.3%	4.9%	4.9%
Per Pupil	\$ 6,404	\$ 3,906	\$ 3,611	\$ 295	\$ 1,142	\$ 710	\$ 162	\$ 270	\$ 1,044	\$ 449	\$ 578	\$ 18	\$ 312	\$ 312
Kaiser														
Enrollment	1180													
Amount	\$ 7,358,439	\$ 3,800,351	\$ 3,436,863	\$ 363,488	\$ 1,505,731	\$ 1,009,445	\$ 216,610	\$ 279,676	\$ 1,632,534	\$ 906,335	\$ 713,548	\$ 12,651	\$ 419,823	\$ 419,823
% to Total School	100.0%	51.6%	46.7%	4.9%	20.5%	13.7%	2.9%	3.8%	22.2%	12.3%	9.7%	0.2%	5.7%	5.7%
Per Pupil	\$ 6,236	\$ 3,221	\$ 2,913	\$ 308	\$ 1,276	\$ 855	\$ 184	\$ 237	\$ 1,384	\$ 768	\$ 605	\$ 11	\$ 356	\$ 356
Kalani														
Enrollment	1216													
Amount	\$ 6,613,506	\$ 3,731,008	\$ 3,461,956	\$ 269,052	\$ 1,271,894	\$ 894,944	\$ 137,777	\$ 239,173	\$ 1,234,965	\$ 575,760	\$ 634,194	\$ 25,011	\$ 375,639	\$ 375,639
% to Total School	100.0%	56.4%	52.3%	4.1%	19.2%	13.5%	2.1%	3.6%	18.7%	8.7%	9.6%	0.4%	5.7%	5.7%
Per Pupil	\$ 5,439	\$ 3,068	\$ 2,847	\$ 221	\$ 1,046	\$ 736	\$ 113	\$ 197	\$ 1,016	\$ 473	\$ 522	\$ 21	\$ 309	\$ 309
McKinley														
Enrollment	2008													
Amount	\$ 12,028,265	\$ 7,478,196	\$ 6,929,949	\$ 548,247	\$ 1,950,390	\$ 1,326,645	\$ 230,128	\$ 393,617	\$ 2,031,219	\$ 992,320	\$ 1,000,813	\$ 38,086	\$ 568,460	\$ 568,460
% to Total School	100.0%	62.2%	57.6%	4.6%	16.2%	11.0%	1.9%	3.3%	16.9%	8.2%	8.3%	0.3%	4.7%	4.7%
Per Pupil	\$ 5,990	\$ 3,724	\$ 3,451	\$ 273	\$ 971	\$ 661	\$ 115	\$ 196	\$ 1,012	\$ 494	\$ 498	\$ 19	\$ 283	\$ 283
Roosevelt														
Enrollment	1532													
Amount	\$ 8,380,228	\$ 4,960,286	\$ 4,528,437	\$ 431,849	\$ 1,487,658	\$ 1,053,204	\$ 181,305	\$ 253,149	\$ 1,444,007	\$ 691,562	\$ 735,570	\$ 16,875	\$ 488,277	\$ 488,277
% to Total School	100.0%	59.2%	54.0%	5.2%	17.8%	12.6%	2.2%	3.0%	17.2%	8.3%	8.8%	0.2%	5.8%	5.8%
Per Pupil	\$ 5,470	\$ 3,238	\$ 2,956	\$ 282	\$ 971	\$ 687	\$ 118	\$ 165	\$ 943	\$ 451	\$ 480	\$ 11	\$ 319	\$ 319
Honolulu District Other Schools														
Anuenue														
Enrollment	312													
Amount	\$ 2,239,556	\$ 1,027,174	\$ 941,069	\$ 86,105	\$ 256,485	\$ 179,944	\$ 34,661	\$ 41,880	\$ 797,187	\$ 635,114	\$ 155,257	\$ 6,816	\$ 158,710	\$ 158,710
% to Total School	100.0%	45.9%	42.0%	3.8%	11.5%	8.0%	1.5%	1.9%	35.6%	28.4%	6.9%	0.3%	7.1%	7.1%
Per Pupil	\$ 7,178	\$ 3,292	\$ 3,016	\$ 276	\$ 822	\$ 577	\$ 111	\$ 134	\$ 2,555	\$ 2,036	\$ 498	\$ 22	\$ 509	\$ 509
Honolulu District Alternative Schools														
Hawaii Center for the Hearing & Visually Impaired														
Enrollment	80													
Amount	\$ 2,695,583	\$ 2,407,725	\$ 2,143,915	\$ 263,810	\$ 210,017	\$ 5,537	\$ 6,845	\$ 197,635	\$ 74,898	\$ 1,988	\$ 72,840	\$ 70	\$ 2,943	\$ 2,943
% to Total School	100.0%	89.3%	79.5%	9.8%	7.8%	0.2%	0.3%	7.3%	2.8%	0.1%	2.7%	0.0%	0.1%	0.1%
Per Pupil	\$ 33,695	\$ 30,097	\$ 26,799	\$ 3,298	\$ 2,625	\$ 69	\$ 86	\$ 2,470	\$ 936	\$ 25	\$ 911	\$ 1	\$ 37	\$ 37

Appendix D: Expenditure 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
Jefferson Orthopedic														
Enrollment	10													
Amount	\$ 385,469	\$ 360,750	\$ 353,708	\$ 7,042	\$ 20,105	\$ 3,900	\$ 4,091	\$ 12,114	\$ 4,614	\$ 1,726	\$ 2,888	\$ -	\$ -	\$ -
% to Total School	100.0%	93.6%	91.8%	1.8%	5.2%	1.0%	1.1%	3.1%	1.2%	0.4%	0.7%	0.0%	0.0%	0.0%
Per Pupil	\$ 38,547	\$ 36,075	\$ 35,371	\$ 704	\$ 2,011	\$ 390	\$ 409	\$ 1,211	\$ 461	\$ 173	\$ 289	\$ -	\$ -	\$ -
Pohukaina														
Enrollment	12													
Amount	\$ 529,893	\$ 400,028	\$ 378,880	\$ 21,148	\$ 23,379	\$ 4,656	\$ 4,321	\$ 14,402	\$ 32,446	\$ 2,072	\$ 30,374	\$ -	\$ 74,040	\$ 74,040
% to Total School	100.0%	75.5%	71.5%	4.0%	4.4%	0.9%	0.8%	2.7%	6.1%	0.4%	5.7%	0.0%	14.0%	14.0%
Per Pupil	\$ 44,158	\$ 33,336	\$ 31,573	\$ 1,762	\$ 1,948	\$ 388	\$ 360	\$ 1,200	\$ 2,704	\$ 173	\$ 2,531	\$ -	\$ 6,170	\$ 6,170
Shriners														
Enrollment	37													
Amount	\$ 250,736	\$ 203,728	\$ 197,992	\$ 5,736	\$ 33,711	\$ 9,739	\$ 4,819	\$ 19,153	\$ 13,297	\$ 6,142	\$ 7,155	\$ -	\$ -	\$ -
% to Total School	100.0%	81.3%	79.0%	2.3%	13.4%	3.9%	1.9%	7.6%	5.3%	2.4%	2.9%	0.0%	0.0%	0.0%
Per Pupil	\$ 6,777	\$ 5,506	\$ 5,351	\$ 155	\$ 911	\$ 263	\$ 130	\$ 518	\$ 359	\$ 166	\$ 193	\$ -	\$ -	\$ -

Appendix D: Expenditure 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															
Aiea															
Enrollment	418														
Amount	\$ 2,531,045	\$ 1,573,299	\$ 1,483,356	\$ 89,943	\$ 379,314	\$ 213,584	\$ 43,786	\$ 121,944	\$ 412,456	\$ 83,418	\$ 325,411	\$ 3,627	\$ 165,976	\$ 165,976	
% to Total School	100.0%	62.2%	58.6%	3.6%	15.0%	8.4%	1.7%	4.8%	16.3%	3.3%	12.9%	0.1%	6.6%	6.6%	
Per Pupil	\$ 6,055	\$ 3,764	\$ 3,549	\$ 215	\$ 907	\$ 511	\$ 105	\$ 292	\$ 987	\$ 200	\$ 778	\$ 9	\$ 397	\$ 397	
Aliamanu															
Enrollment	857														
Amount	\$ 4,399,081	\$ 2,859,742	\$ 2,699,400	\$ 160,342	\$ 589,553	\$ 373,403	\$ 62,016	\$ 154,134	\$ 719,002	\$ 164,395	\$ 546,502	\$ 8,105	\$ 230,784	\$ 230,784	
% to Total School	100.0%	65.0%	61.4%	3.6%	13.4%	8.5%	1.4%	3.5%	16.3%	3.7%	12.4%	0.2%	5.2%	5.2%	
Per Pupil	\$ 5,133	\$ 3,337	\$ 3,150	\$ 187	\$ 688	\$ 436	\$ 72	\$ 180	\$ 839	\$ 192	\$ 638	\$ 9	\$ 269	\$ 269	
Hale Kula															
Enrollment	878														
Amount	\$ 4,961,213	\$ 3,043,904	\$ 2,844,873	\$ 199,031	\$ 602,213	\$ 335,757	\$ 68,840	\$ 197,616	\$ 1,002,023	\$ 444,340	\$ 550,278	\$ 7,405	\$ 313,073	\$ 313,073	
% to Total School	100.0%	61.4%	57.3%	4.0%	12.1%	6.8%	1.4%	4.0%	20.2%	9.0%	11.1%	0.1%	6.3%	6.3%	
Per Pupil	\$ 5,651	\$ 3,467	\$ 3,240	\$ 227	\$ 686	\$ 382	\$ 78	\$ 225	\$ 1,141	\$ 506	\$ 627	\$ 8	\$ 357	\$ 357	
Haleiwa															
Enrollment	349														
Amount	\$ 2,797,645	\$ 1,640,352	\$ 1,527,387	\$ 112,965	\$ 401,492	\$ 215,583	\$ 48,425	\$ 137,484	\$ 588,081	\$ 278,341	\$ 286,467	\$ 23,273	\$ 167,720	\$ 167,720	
% to Total School	100.0%	58.6%	54.6%	4.0%	14.4%	7.7%	1.7%	4.9%	21.0%	9.9%	10.2%	0.8%	6.0%	6.0%	
Per Pupil	\$ 8,016	\$ 4,700	\$ 4,376	\$ 324	\$ 1,150	\$ 618	\$ 139	\$ 394	\$ 1,685	\$ 798	\$ 821	\$ 67	\$ 481	\$ 481	
Helemano															
Enrollment	779														
Amount	\$ 4,312,065	\$ 2,611,005	\$ 2,471,749	\$ 139,256	\$ 566,073	\$ 332,317	\$ 61,531	\$ 172,225	\$ 908,462	\$ 446,050	\$ 461,091	\$ 1,321	\$ 226,525	\$ 226,525	
% to Total School	100.0%	60.6%	57.3%	3.2%	13.1%	7.7%	1.4%	4.0%	21.1%	10.3%	10.7%	0.0%	5.3%	5.3%	
Per Pupil	\$ 5,535	\$ 3,352	\$ 3,173	\$ 179	\$ 727	\$ 427	\$ 79	\$ 221	\$ 1,166	\$ 573	\$ 592	\$ 2	\$ 291	\$ 291	
Hickam															
Enrollment	833														
Amount	\$ 3,897,351	\$ 2,229,518	\$ 2,068,466	\$ 161,052	\$ 548,527	\$ 357,965	\$ 59,562	\$ 131,000	\$ 896,590	\$ 394,938	\$ 483,860	\$ 17,792	\$ 222,716	\$ 222,716	
% to Total School	100.0%	57.2%	53.1%	4.1%	14.1%	9.2%	1.5%	3.4%	23.0%	10.1%	12.4%	0.5%	5.7%	5.7%	
Per Pupil	\$ 4,679	\$ 2,676	\$ 2,483	\$ 193	\$ 658	\$ 430	\$ 72	\$ 157	\$ 1,076	\$ 474	\$ 581	\$ 21	\$ 267	\$ 267	
Iliahi															
Enrollment	600														
Amount	\$ 3,411,264	\$ 2,025,433	\$ 1,899,120	\$ 126,313	\$ 475,201	\$ 299,662	\$ 47,287	\$ 128,252	\$ 719,884	\$ 343,433	\$ 372,494	\$ 3,957	\$ 190,746	\$ 190,746	
% to Total School	100.0%	59.4%	55.7%	3.7%	13.9%	8.8%	1.4%	3.8%	21.1%	10.1%	10.9%	0.1%	5.6%	5.6%	
Per Pupil	\$ 5,685	\$ 3,376	\$ 3,165	\$ 211	\$ 792	\$ 499	\$ 79	\$ 214	\$ 1,200	\$ 572	\$ 621	\$ 7	\$ 318	\$ 318	

Appendix D: Expenditure 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
Ka'ala														
Enrollment	546													
Amount	\$ 3,256,578	\$ 1,948,271	\$ 1,822,923	\$ 125,348	\$ 398,224	\$ 225,001	\$ 46,519	\$ 126,704	\$ 704,061	\$ 352,506	\$ 347,755	\$ 3,800	\$ 206,022	\$ 206,022
% to Total School	100.0%	59.8%	56.0%	3.8%	12.2%	6.9%	1.4%	3.9%	21.6%	10.8%	10.7%	0.1%	6.3%	6.3%
Per Pupil	\$ 5,964	\$ 3,568	\$ 3,339	\$ 230	\$ 729	\$ 412	\$ 85	\$ 232	\$ 1,289	\$ 646	\$ 637	\$ 7	\$ 377	\$ 377
Kipapa														
Enrollment	727													
Amount	\$ 4,527,899	\$ 2,806,782	\$ 2,677,698	\$ 129,084	\$ 525,307	\$ 307,109	\$ 82,270	\$ 135,928	\$ 934,656	\$ 430,910	\$ 489,772	\$ 13,974	\$ 261,154	\$ 261,154
% to Total School	100.0%	62.0%	59.1%	2.9%	11.6%	6.8%	1.8%	3.0%	20.6%	9.5%	10.8%	0.3%	5.8%	5.8%
Per Pupil	\$ 6,228	\$ 3,861	\$ 3,683	\$ 178	\$ 723	\$ 422	\$ 113	\$ 187	\$ 1,286	\$ 593	\$ 674	\$ 19	\$ 359	\$ 359
Makalapa														
Enrollment	731													
Amount	\$ 4,257,539	\$ 2,257,396	\$ 2,169,971	\$ 87,425	\$ 536,795	\$ 345,876	\$ 53,681	\$ 137,238	\$ 1,247,193	\$ 784,445	\$ 455,567	\$ 7,181	\$ 216,155	\$ 216,155
% to Total School	100.0%	53.0%	51.0%	2.1%	12.6%	8.1%	1.3%	3.2%	29.3%	18.4%	10.7%	0.2%	5.1%	5.1%
Per Pupil	\$ 5,824	\$ 3,088	\$ 2,968	\$ 120	\$ 734	\$ 473	\$ 73	\$ 188	\$ 1,706	\$ 1,073	\$ 623	\$ 10	\$ 296	\$ 296
Mihilani Mauka														
Enrollment	934													
Amount	\$ 4,820,976	\$ 2,913,133	\$ 2,712,099	\$ 201,034	\$ 566,922	\$ 326,612	\$ 82,075	\$ 158,235	\$ 1,118,953	\$ 463,687	\$ 647,163	\$ 8,103	\$ 221,968	\$ 221,968
% to Total School	100.0%	60.4%	56.3%	4.2%	11.8%	6.8%	1.7%	3.3%	23.2%	9.6%	13.4%	0.2%	4.6%	4.6%
Per Pupil	\$ 5,162	\$ 3,119	\$ 2,904	\$ 215	\$ 607	\$ 350	\$ 88	\$ 169	\$ 1,198	\$ 496	\$ 693	\$ 9	\$ 238	\$ 238
Mihilani Uka														
Enrollment	1032													
Amount	\$ 5,374,776	\$ 3,481,043	\$ 3,331,165	\$ 149,878	\$ 770,677	\$ 502,038	\$ 89,107	\$ 179,532	\$ 847,494	\$ 190,664	\$ 645,740	\$ 11,090	\$ 275,562	\$ 275,562
% to Total School	100.0%	64.8%	62.0%	2.8%	14.3%	9.3%	1.7%	3.3%	15.8%	3.5%	12.0%	0.2%	5.1%	5.1%
Per Pupil	\$ 5,208	\$ 3,373	\$ 3,228	\$ 145	\$ 747	\$ 486	\$ 86	\$ 174	\$ 821	\$ 185	\$ 626	\$ 11	\$ 267	\$ 267
Mihilani Waena														
Enrollment	863													
Amount	\$ 4,691,711	\$ 3,067,278	\$ 2,953,836	\$ 113,442	\$ 635,512	\$ 410,498	\$ 74,782	\$ 150,232	\$ 714,124	\$ 159,893	\$ 548,210	\$ 6,021	\$ 274,797	\$ 274,797
% to Total School	100.0%	65.4%	63.0%	2.4%	13.5%	8.7%	1.6%	3.2%	15.2%	3.4%	11.7%	0.1%	5.9%	5.9%
Per Pupil	\$ 5,437	\$ 3,554	\$ 3,423	\$ 131	\$ 736	\$ 476	\$ 87	\$ 174	\$ 827	\$ 185	\$ 635	\$ 7	\$ 318	\$ 318
Moanalua														
Enrollment	743													
Amount	\$ 4,198,833	\$ 2,414,111	\$ 2,279,756	\$ 134,355	\$ 610,837	\$ 403,778	\$ 56,874	\$ 150,185	\$ 935,445	\$ 445,213	\$ 485,840	\$ 4,392	\$ 238,440	\$ 238,440
% to Total School	100.0%	57.5%	54.3%	3.2%	14.5%	9.6%	1.4%	3.6%	22.3%	10.6%	11.6%	0.1%	5.7%	5.7%
Per Pupil	\$ 5,651	\$ 3,249	\$ 3,068	\$ 181	\$ 822	\$ 543	\$ 77	\$ 202	\$ 1,259	\$ 599	\$ 654	\$ 6	\$ 321	\$ 321

Appendix D: Expenditure 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
Mokulele														
Enrollment	577													
Amount	\$ 3,317,592	\$ 1,947,999	\$ 1,841,275	\$ 106,724	\$ 451,025	\$ 308,738	\$ 42,442	\$ 99,845	\$ 718,510	\$ 344,508	\$ 370,900	\$ 3,102	\$ 200,058	\$ 200,058
% to Total School	100.0%	58.7%	55.5%	3.2%	13.6%	9.3%	1.3%	3.0%	21.7%	10.4%	11.2%	0.1%	6.0%	6.0%
Per Pupil	\$ 5,750	\$ 3,376	\$ 3,191	\$ 185	\$ 782	\$ 535	\$ 74	\$ 173	\$ 1,245	\$ 597	\$ 643	\$ 5	\$ 347	\$ 347
Nimitz														
Enrollment	773													
Amount	\$ 4,034,150	\$ 2,413,974	\$ 2,275,694	\$ 138,280	\$ 488,383	\$ 305,204	\$ 55,685	\$ 127,494	\$ 936,992	\$ 444,477	\$ 486,166	\$ 6,349	\$ 194,801	\$ 194,801
% to Total School	100.0%	59.8%	56.4%	3.4%	12.1%	7.6%	1.4%	3.2%	23.2%	11.0%	12.1%	0.2%	4.8%	4.8%
Per Pupil	\$ 5,219	\$ 3,123	\$ 2,944	\$ 179	\$ 632	\$ 395	\$ 72	\$ 165	\$ 1,212	\$ 575	\$ 629	\$ 8	\$ 252	\$ 252
Pearl Harbor														
Enrollment	587													
Amount	\$ 3,738,035	\$ 2,364,262	\$ 2,219,156	\$ 145,106	\$ 399,962	\$ 245,441	\$ 43,328	\$ 111,193	\$ 760,840	\$ 331,995	\$ 426,635	\$ 2,210	\$ 212,971	\$ 212,971
% to Total School	100.0%	63.2%	59.4%	3.9%	10.7%	6.6%	1.2%	3.0%	20.4%	8.9%	11.4%	0.1%	5.7%	5.7%
Per Pupil	\$ 6,368	\$ 4,028	\$ 3,781	\$ 247	\$ 681	\$ 418	\$ 74	\$ 189	\$ 1,296	\$ 566	\$ 727	\$ 4	\$ 363	\$ 363
Pearl Harbor Kai														
Enrollment	610													
Amount	\$ 3,973,985	\$ 2,449,369	\$ 2,228,668	\$ 220,701	\$ 511,482	\$ 341,654	\$ 45,862	\$ 123,966	\$ 805,493	\$ 379,081	\$ 418,491	\$ 7,921	\$ 207,641	\$ 207,641
% to Total School	100.0%	61.6%	56.1%	5.6%	12.9%	8.6%	1.2%	3.1%	20.3%	9.5%	10.5%	0.2%	5.2%	5.2%
Per Pupil	\$ 6,515	\$ 4,015	\$ 3,654	\$ 362	\$ 838	\$ 560	\$ 75	\$ 203	\$ 1,320	\$ 621	\$ 686	\$ 13	\$ 340	\$ 340
Pearl Ridge														
Enrollment	626													
Amount	\$ 3,353,861	\$ 2,057,616	\$ 1,899,953	\$ 157,663	\$ 556,699	\$ 381,831	\$ 60,606	\$ 114,262	\$ 515,930	\$ 117,183	\$ 391,612	\$ 7,135	\$ 223,616	\$ 223,616
% to Total School	100.0%	61.4%	56.6%	4.7%	16.6%	11.4%	1.8%	3.4%	15.4%	3.5%	11.7%	0.2%	6.7%	6.7%
Per Pupil	\$ 5,358	\$ 3,287	\$ 3,035	\$ 252	\$ 889	\$ 610	\$ 97	\$ 183	\$ 824	\$ 187	\$ 626	\$ 11	\$ 357	\$ 357
Red Hill														
Enrollment	590													
Amount	\$ 3,555,210	\$ 2,070,819	\$ 1,993,529	\$ 77,290	\$ 501,834	\$ 312,293	\$ 46,444	\$ 143,097	\$ 751,965	\$ 344,098	\$ 398,235	\$ 9,632	\$ 230,592	\$ 230,592
% to Total School	100.0%	58.2%	56.1%	2.2%	14.1%	8.8%	1.3%	4.0%	21.2%	9.7%	11.2%	0.3%	6.5%	6.5%
Per Pupil	\$ 6,026	\$ 3,510	\$ 3,379	\$ 131	\$ 851	\$ 529	\$ 79	\$ 243	\$ 1,275	\$ 583	\$ 675	\$ 16	\$ 391	\$ 391
Salt Lake														
Enrollment	829													
Amount	\$ 4,438,566	\$ 2,780,984	\$ 2,606,127	\$ 174,857	\$ 715,403	\$ 382,018	\$ 113,938	\$ 219,447	\$ 710,197	\$ 152,731	\$ 526,407	\$ 31,059	\$ 231,982	\$ 231,982
% to Total School	100.0%	62.7%	58.7%	3.9%	16.1%	8.6%	2.6%	4.9%	16.0%	3.4%	11.9%	0.7%	5.2%	5.2%
Per Pupil	\$ 5,354	\$ 3,355	\$ 3,144	\$ 211	\$ 863	\$ 461	\$ 137	\$ 265	\$ 857	\$ 184	\$ 635	\$ 37	\$ 280	\$ 280

Appendix D: Expenditure 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
Scott														
Enrollment	688													
Amount	\$ 4,029,081	\$ 2,302,882	\$ 2,215,171	\$ 87,711	\$ 573,012	\$ 372,720	\$ 66,718	\$ 133,574	\$ 908,177	\$ 429,931	\$ 453,364	\$ 24,882	\$ 245,010	\$ 245,010
% to Total School	100.0%	57.2%	55.0%	2.2%	14.2%	9.3%	1.7%	3.3%	22.5%	10.7%	11.3%	0.6%	6.1%	6.1%
Per Pupil	\$ 5,856	\$ 3,347	\$ 3,220	\$ 127	\$ 833	\$ 542	\$ 97	\$ 194	\$ 1,320	\$ 625	\$ 659	\$ 36	\$ 356	\$ 356
Shafter														
Enrollment	311													
Amount	\$ 1,855,093	\$ 1,179,563	\$ 1,112,586	\$ 66,977	\$ 253,702	\$ 161,518	\$ 24,182	\$ 68,002	\$ 293,500	\$ 58,675	\$ 231,529	\$ 3,296	\$ 128,328	\$ 128,328
% to Total School	100.0%	63.6%	60.0%	3.6%	13.7%	8.7%	1.3%	3.7%	15.8%	3.2%	12.5%	0.2%	6.9%	6.9%
Per Pupil	\$ 5,965	\$ 3,793	\$ 3,577	\$ 215	\$ 816	\$ 519	\$ 78	\$ 219	\$ 944	\$ 189	\$ 744	\$ 11	\$ 413	\$ 413
Solomon														
Enrollment	868													
Amount	\$ 5,234,203	\$ 3,262,119	\$ 3,058,695	\$ 203,424	\$ 689,337	\$ 422,931	\$ 69,191	\$ 197,215	\$ 1,022,067	\$ 468,006	\$ 543,841	\$ 10,220	\$ 260,680	\$ 260,680
% to Total School	100.0%	62.3%	58.4%	3.9%	13.2%	8.1%	1.3%	3.8%	19.5%	8.9%	10.4%	0.2%	5.0%	5.0%
Per Pupil	\$ 6,030	\$ 3,758	\$ 3,524	\$ 234	\$ 794	\$ 487	\$ 80	\$ 227	\$ 1,177	\$ 539	\$ 627	\$ 12	\$ 300	\$ 300
Wahiawa														
Enrollment	594													
Amount	\$ 4,004,986	\$ 2,471,365	\$ 2,332,648	\$ 138,717	\$ 509,898	\$ 295,686	\$ 55,037	\$ 159,175	\$ 786,290	\$ 371,995	\$ 406,090	\$ 8,205	\$ 237,433	\$ 237,433
% to Total School	100.0%	61.7%	58.2%	3.5%	12.7%	7.4%	1.4%	4.0%	19.6%	9.3%	10.1%	0.2%	5.9%	5.9%
Per Pupil	\$ 6,742	\$ 4,161	\$ 3,927	\$ 234	\$ 858	\$ 498	\$ 93	\$ 268	\$ 1,324	\$ 626	\$ 684	\$ 14	\$ 400	\$ 400
Waialua														
Enrollment	584													
Amount	\$ 3,885,067	\$ 2,344,119	\$ 2,156,596	\$ 187,523	\$ 562,162	\$ 279,712	\$ 75,311	\$ 207,139	\$ 749,463	\$ 362,783	\$ 380,978	\$ 5,702	\$ 229,323	\$ 229,323
% to Total School	100.0%	60.3%	55.5%	4.8%	14.5%	7.2%	1.9%	5.3%	19.3%	9.3%	9.8%	0.1%	5.9%	5.9%
Per Pupil	\$ 6,653	\$ 4,014	\$ 3,693	\$ 321	\$ 963	\$ 479	\$ 129	\$ 355	\$ 1,283	\$ 621	\$ 652	\$ 10	\$ 393	\$ 393
Waimalu														
Enrollment	731													
Amount	\$ 4,227,317	\$ 2,537,208	\$ 2,410,124	\$ 127,084	\$ 536,815	\$ 319,701	\$ 71,181	\$ 145,933	\$ 903,127	\$ 389,400	\$ 506,201	\$ 7,526	\$ 250,167	\$ 250,167
% to Total School	100.0%	60.0%	57.0%	3.0%	12.7%	7.6%	1.7%	3.5%	21.4%	9.2%	12.0%	0.2%	5.9%	5.9%
Per Pupil	\$ 5,783	\$ 3,471	\$ 3,297	\$ 174	\$ 734	\$ 437	\$ 97	\$ 200	\$ 1,235	\$ 533	\$ 692	\$ 10	\$ 342	\$ 342
Webbing														
Enrollment	529													
Amount	\$ 2,586,213	\$ 1,572,002	\$ 1,485,037	\$ 86,965	\$ 429,269	\$ 273,916	\$ 51,096	\$ 104,257	\$ 442,888	\$ 104,258	\$ 335,576	\$ 3,054	\$ 142,054	\$ 142,054
% to Total School	100.0%	60.8%	57.4%	3.4%	16.6%	10.6%	2.0%	4.0%	17.1%	4.0%	13.0%	0.1%	5.5%	5.5%
Per Pupil	\$ 4,889	\$ 2,972	\$ 2,807	\$ 164	\$ 811	\$ 518	\$ 97	\$ 197	\$ 837	\$ 197	\$ 634	\$ 6	\$ 269	\$ 269

Appendix D: Expenditure 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
Wheeler														
Enrollment	1030													
Amount	\$ 5,428,079	\$ 3,630,939	\$ 3,397,495	\$ 233,444	\$ 732,300	\$ 388,289	\$ 82,695	\$ 261,316	\$ 828,889	\$ 191,424	\$ 625,017	\$ 12,448	\$ 235,951	\$ 235,951
% to Total School	100.0%	66.9%	62.6%	4.3%	13.5%	7.2%	1.5%	4.8%	15.3%	3.5%	11.5%	0.2%	4.3%	4.3%
Per Pupil	\$ 5,270	\$ 3,525	\$ 3,299	\$ 227	\$ 711	\$ 377	\$ 80	\$ 254	\$ 805	\$ 186	\$ 607	\$ 12	\$ 229	\$ 229
Central District Intermediate/Middle Schools														
Aiea														
Enrollment	653													
Amount	\$ 4,458,815	\$ 2,266,057	\$ 2,135,148	\$ 130,909	\$ 561,502	\$ 343,016	\$ 65,444	\$ 153,042	\$ 1,361,097	\$ 865,689	\$ 483,472	\$ 11,936	\$ 270,159	\$ 270,159
% to Total School	100.0%	50.8%	47.9%	2.9%	12.6%	7.7%	1.5%	3.4%	30.5%	19.4%	10.8%	0.3%	6.1%	6.1%
Per Pupil	\$ 6,828	\$ 3,470	\$ 3,270	\$ 200	\$ 860	\$ 525	\$ 100	\$ 234	\$ 2,084	\$ 1,326	\$ 740	\$ 18	\$ 414	\$ 414
Aliamanu														
Enrollment	889													
Amount	\$ 5,139,230	\$ 2,768,230	\$ 2,649,216	\$ 119,014	\$ 652,264	\$ 398,770	\$ 66,971	\$ 186,523	\$ 1,363,132	\$ 723,671	\$ 616,923	\$ 22,538	\$ 355,604	\$ 355,604
% to Total School	100.0%	53.9%	51.5%	2.3%	12.7%	7.8%	1.3%	3.6%	26.5%	14.1%	12.0%	0.4%	6.9%	6.9%
Per Pupil	\$ 5,781	\$ 3,114	\$ 2,980	\$ 134	\$ 734	\$ 449	\$ 75	\$ 210	\$ 1,533	\$ 814	\$ 694	\$ 25	\$ 400	\$ 400
Mililani														
Enrollment	510													
Amount	\$ 4,202,496	\$ 2,595,908	\$ 1,610,911	\$ 984,997	\$ 455,770	\$ 301,116	\$ 55,488	\$ 99,166	\$ 750,423	\$ 267,624	\$ 478,267	\$ 4,532	\$ 400,395	\$ 400,395
% to Total School	100.0%	61.8%	38.3%	23.4%	10.8%	7.2%	1.3%	2.4%	17.9%	6.4%	11.4%	0.1%	9.5%	9.5%
Per Pupil	\$ 8,240	\$ 5,090	\$ 3,159	\$ 1,931	\$ 894	\$ 590	\$ 109	\$ 194	\$ 1,471	\$ 525	\$ 938	\$ 9	\$ 785	\$ 785
Moanalua														
Enrollment	883													
Amount	\$ 4,887,617	\$ 2,801,790	\$ 2,612,767	\$ 189,023	\$ 712,527	\$ 410,847	\$ 70,807	\$ 230,873	\$ 1,031,113	\$ 451,123	\$ 564,194	\$ 15,796	\$ 342,187	\$ 342,187
% to Total School	100.0%	57.3%	53.5%	3.9%	14.6%	8.4%	1.4%	4.7%	21.1%	9.2%	11.5%	0.3%	7.0%	7.0%
Per Pupil	\$ 5,535	\$ 3,173	\$ 2,959	\$ 214	\$ 807	\$ 465	\$ 80	\$ 261	\$ 1,168	\$ 511	\$ 639	\$ 18	\$ 388	\$ 388
Wahiawa														
Enrollment	965													
Amount	\$ 5,561,822	\$ 3,261,778	\$ 3,056,253	\$ 205,525	\$ 821,765	\$ 488,176	\$ 81,540	\$ 252,049	\$ 1,121,886	\$ 455,014	\$ 655,181	\$ 11,691	\$ 356,393	\$ 356,393
% to Total School	100.0%	58.6%	55.0%	3.7%	14.8%	8.8%	1.5%	4.5%	20.2%	8.2%	11.8%	0.2%	6.4%	6.4%
Per Pupil	\$ 5,764	\$ 3,380	\$ 3,167	\$ 213	\$ 852	\$ 506	\$ 84	\$ 261	\$ 1,163	\$ 472	\$ 679	\$ 12	\$ 369	\$ 369
Wheeler														
Enrollment	1072													
Amount	\$ 6,047,997	\$ 3,275,819	\$ 3,152,903	\$ 122,916	\$ 856,640	\$ 535,994	\$ 92,526	\$ 228,120	\$ 1,473,395	\$ 819,042	\$ 646,925	\$ 7,428	\$ 442,143	\$ 442,143
% to Total School	100.0%	54.2%	52.1%	2.0%	14.2%	8.9%	1.5%	3.8%	24.4%	13.5%	10.7%	0.1%	7.3%	7.3%
Per Pupil	\$ 5,642	\$ 3,056	\$ 2,941	\$ 115	\$ 799	\$ 500	\$ 86	\$ 213	\$ 1,374	\$ 764	\$ 603	\$ 7	\$ 412	\$ 412

Appendix D: Expenditure 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 High Schools														
Aiea														
Enrollment	1425													
Amount	\$ 7,967,706	\$ 4,657,687	\$ 4,357,713	\$ 299,974	\$ 1,326,445	\$ 885,969	\$ 141,343	\$ 299,133	\$ 1,551,132	\$ 596,044	\$ 929,028	\$ 26,060	\$ 432,442	\$ 432,442
% to Total School	100.0%	58.5%	54.7%	3.8%	16.6%	11.1%	1.8%	3.8%	19.5%	7.5%	11.7%	0.3%	5.4%	5.4%
Per Pupil	\$ 5,591	\$ 3,269	\$ 3,058	\$ 211	\$ 931	\$ 622	\$ 99	\$ 210	\$ 1,089	\$ 418	\$ 652	\$ 18	\$ 303	\$ 303
Leilehua														
Enrollment	1878													
Amount	\$ 10,593,155	\$ 6,405,794	\$ 5,934,503	\$ 471,291	\$ 1,657,589	\$ 1,039,910	\$ 154,477	\$ 463,202	\$ 2,005,788	\$ 736,232	\$ 1,200,780	\$ 68,776	\$ 523,984	\$ 523,984
% to Total School	100.0%	60.5%	56.0%	4.4%	15.6%	9.8%	1.5%	4.4%	18.9%	7.0%	11.3%	0.6%	4.9%	4.9%
Per Pupil	\$ 5,641	\$ 3,411	\$ 3,160	\$ 251	\$ 883	\$ 554	\$ 82	\$ 247	\$ 1,068	\$ 392	\$ 639	\$ 37	\$ 279	\$ 279
Mililani														
Enrollment	2056													
Amount	\$ 12,057,626	\$ 6,920,723	\$ 6,496,414	\$ 424,309	\$ 1,672,064	\$ 1,149,624	\$ 176,232	\$ 346,208	\$ 2,811,174	\$ 1,377,299	\$ 1,354,799	\$ 79,076	\$ 653,665	\$ 653,665
% to Total School	100.0%	57.4%	53.9%	3.5%	13.9%	9.5%	1.5%	2.9%	23.3%	11.4%	11.2%	0.7%	5.4%	5.4%
Per Pupil	\$ 5,865	\$ 3,366	\$ 3,160	\$ 206	\$ 813	\$ 559	\$ 86	\$ 168	\$ 1,367	\$ 670	\$ 659	\$ 38	\$ 318	\$ 318
Moanalua														
Enrollment	1841													
Amount	\$ 10,313,925	\$ 5,958,694	\$ 5,569,393	\$ 389,301	\$ 1,671,982	\$ 1,096,192	\$ 145,779	\$ 430,011	\$ 2,098,816	\$ 787,176	\$ 1,290,320	\$ 21,320	\$ 584,433	\$ 584,433
% to Total School	100.0%	57.8%	54.0%	3.8%	16.2%	10.6%	1.4%	4.2%	20.3%	7.6%	12.5%	0.2%	5.7%	5.7%
Per Pupil	\$ 5,602	\$ 3,237	\$ 3,025	\$ 211	\$ 908	\$ 595	\$ 79	\$ 234	\$ 1,140	\$ 428	\$ 701	\$ 12	\$ 317	\$ 317
Radford														
Enrollment	1410													
Amount	\$ 7,854,919	\$ 4,437,844	\$ 4,083,040	\$ 354,804	\$ 1,349,929	\$ 996,846	\$ 104,465	\$ 248,618	\$ 1,618,809	\$ 634,476	\$ 968,394	\$ 15,939	\$ 448,337	\$ 448,337
% to Total School	100.0%	56.5%	52.0%	4.5%	17.2%	12.7%	1.3%	3.2%	20.6%	8.1%	12.3%	0.2%	5.7%	5.7%
Per Pupil	\$ 5,571	\$ 3,147	\$ 2,896	\$ 252	\$ 957	\$ 707	\$ 74	\$ 176	\$ 1,148	\$ 450	\$ 687	\$ 11	\$ 318	\$ 318
Central District Other Schools														
Waialua High and Inter.														
Enrollment	907													
Amount	\$ 6,571,728	\$ 3,702,672	\$ 3,335,971	\$ 366,701	\$ 1,237,397	\$ 735,116	\$ 121,623	\$ 380,658	\$ 1,207,557	\$ 446,259	\$ 749,482	\$ 11,816	\$ 424,102	\$ 424,102
% to Total School	100.0%	56.3%	50.8%	5.6%	18.8%	11.2%	1.9%	5.8%	18.4%	6.8%	11.4%	0.2%	6.5%	6.5%
Per Pupil	\$ 7,246	\$ 4,082	\$ 3,678	\$ 404	\$ 1,364	\$ 810	\$ 134	\$ 420	\$ 1,331	\$ 492	\$ 826	\$ 13	\$ 468	\$ 468

Appendix D: Expenditure 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 Elementary Schools														
Ahrens														
Enrollment	1489													
Amount	\$ 8,785,327	\$ 5,342,676	\$ 4,990,446	352,230	\$ 1,149,979	\$ 744,417	\$ 130,258	\$ 275,304	\$ 1,778,874	\$ 1,140,216	\$ 633,273	\$ 5,385	\$ 513,798	\$ 513,798
% to Total School	100.0%	60.8%	56.8%	4.0%	13.1%	8.5%	1.5%	3.1%	20.2%	13.0%	7.2%	0.1%	5.8%	5.8%
Per Pupil	\$ 5,900	\$ 3,588	\$ 3,352	\$ 237	\$ 772	\$ 500	\$ 87	\$ 185	\$ 1,195	\$ 766	\$ 425	\$ 4	\$ 345	\$ 345
Barbers Point														
Enrollment	494													
Amount	\$ 3,188,187	\$ 2,083,170	\$ 2,001,252	\$ 81,918	\$ 324,984	\$ 189,228	\$ 39,829	\$ 95,927	\$ 599,160	\$ 316,774	\$ 268,505	\$ 13,881	\$ 180,873	\$ 180,873
% to Total School	100.0%	65.3%	62.8%	2.6%	10.2%	5.9%	1.2%	3.0%	18.8%	9.9%	8.4%	0.4%	5.7%	5.7%
Per Pupil	\$ 6,454	\$ 4,217	\$ 4,051	\$ 166	\$ 658	\$ 383	\$ 81	\$ 194	\$ 1,213	\$ 641	\$ 544	\$ 28	\$ 366	\$ 366
Ewa														
Enrollment	650													
Amount	\$ 3,381,096	\$ 2,258,809	\$ 2,118,058	\$ 140,751	\$ 479,220	\$ 310,266	\$ 51,475	\$ 117,479	\$ 420,269	\$ 120,703	\$ 288,493	\$ 11,073	\$ 222,798	\$ 222,798
% to Total School	100.0%	66.8%	62.6%	4.2%	14.2%	9.2%	1.5%	3.5%	12.4%	3.6%	8.5%	0.3%	6.6%	6.6%
Per Pupil	\$ 5,202	\$ 3,475	\$ 3,259	\$ 217	\$ 737	\$ 477	\$ 79	\$ 181	\$ 647	\$ 186	\$ 444	\$ 17	\$ 343	\$ 343
Ewa Beach														
Enrollment	529													
Amount	\$ 3,072,525	\$ 1,907,400	\$ 1,717,471	\$ 189,929	\$ 402,375	\$ 246,104	\$ 43,586	\$ 112,685	\$ 617,695	\$ 342,674	\$ 250,551	\$ 24,470	\$ 145,055	\$ 145,055
% to Total School	100.0%	62.1%	55.9%	6.2%	13.1%	8.0%	1.4%	3.7%	20.1%	11.2%	8.2%	0.8%	4.7%	4.7%
Per Pupil	\$ 5,808	\$ 3,606	\$ 3,247	\$ 359	\$ 761	\$ 465	\$ 82	\$ 213	\$ 1,168	\$ 648	\$ 474	\$ 46	\$ 274	\$ 274
Holomua														
Enrollment	865													
Amount	\$ 4,204,986	\$ 2,365,710	\$ 2,238,822	\$ 126,888	\$ 514,121	\$ 307,874	\$ 63,595	\$ 142,652	\$ 1,099,538	\$ 582,673	\$ 465,868	\$ 50,997	\$ 225,617	\$ 225,617
% to Total School	100.0%	56.3%	53.2%	3.0%	12.2%	7.3%	1.5%	3.4%	26.1%	13.9%	11.1%	1.2%	5.4%	5.4%
Per Pupil	\$ 4,861	\$ 2,735	\$ 2,588	\$ 147	\$ 594	\$ 356	\$ 74	\$ 165	\$ 1,271	\$ 674	\$ 539	\$ 59	\$ 261	\$ 261
Honowai														
Enrollment	814													
Amount	\$ 5,192,288	\$ 3,065,804	\$ 2,803,270	\$ 262,534	\$ 578,208	\$ 326,417	\$ 76,417	\$ 175,374	\$ 1,133,041	\$ 804,871	\$ 322,969	\$ 5,201	\$ 415,235	\$ 415,235
% to Total School	100.0%	59.0%	54.0%	5.1%	11.1%	6.3%	1.5%	3.4%	21.8%	15.5%	6.2%	0.1%	8.0%	8.0%
Per Pupil	\$ 6,379	\$ 3,766	\$ 3,444	\$ 323	\$ 710	\$ 401	\$ 94	\$ 215	\$ 1,392	\$ 989	\$ 397	\$ 6	\$ 510	\$ 510
Iroquois Point														
Enrollment	1074													
Amount	\$ 5,647,591	\$ 3,509,695	\$ 3,207,197	\$ 302,498	\$ 687,171	\$ 432,369	\$ 81,146	\$ 173,656	\$ 1,181,416	\$ 761,690	\$ 409,969	\$ 9,757	\$ 269,309	\$ 269,309
% to Total School	100.0%	62.1%	56.8%	5.4%	12.2%	7.7%	1.4%	3.1%	20.9%	13.5%	7.3%	0.2%	4.8%	4.8%
Per Pupil	\$ 5,258	\$ 3,268	\$ 2,986	\$ 282	\$ 640	\$ 403	\$ 76	\$ 162	\$ 1,100	\$ 709	\$ 382	\$ 9	\$ 251	\$ 251

Appendix D: Expenditure 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
Kaimiloa														
Enrollment	779													
Amount	\$ 3,934,934	\$ 2,584,367	\$ 2,456,087	\$ 128,280	\$ 554,135	\$ 356,721	\$ 60,387	\$ 137,027	\$ 538,890	\$ 149,925	\$ 326,116	\$ 62,849	\$ 257,542	\$ 257,542
% to Total School	100.0%	65.7%	62.4%	3.3%	14.1%	9.1%	1.5%	3.5%	13.7%	3.8%	8.3%	1.6%	6.5%	6.5%
Per Pupil	\$ 5,051	\$ 3,318	\$ 3,153	\$ 165	\$ 711	\$ 458	\$ 78	\$ 176	\$ 692	\$ 192	\$ 419	\$ 81	\$ 331	\$ 331
Kaleiopuu														
Enrollment	1023													
Amount	\$ 4,741,903	\$ 3,196,531	\$ 2,943,238	\$ 253,293	\$ 710,741	\$ 410,454	\$ 92,783	\$ 207,504	\$ 613,761	\$ 188,652	\$ 396,196	\$ 28,913	\$ 220,870	\$ 220,870
% to Total School	100.0%	67.4%	62.1%	5.3%	15.0%	8.7%	2.0%	4.4%	12.9%	4.0%	8.4%	0.6%	4.7%	4.7%
Per Pupil	\$ 4,635	\$ 3,125	\$ 2,877	\$ 248	\$ 695	\$ 401	\$ 91	\$ 203	\$ 600	\$ 184	\$ 387	\$ 28	\$ 216	\$ 216
Kamaile														
Enrollment	845													
Amount	\$ 3,981,843	\$ 2,602,120	\$ 2,403,428	\$ 198,692	\$ 634,122	\$ 361,004	\$ 89,610	\$ 183,508	\$ 508,833	\$ 158,481	\$ 347,186	\$ 3,166	\$ 236,768	\$ 236,768
% to Total School	100.0%	65.3%	60.4%	5.0%	15.9%	9.1%	2.3%	4.6%	12.8%	4.0%	8.7%	0.1%	5.9%	5.9%
Per Pupil	\$ 4,712	\$ 3,079	\$ 2,844	\$ 235	\$ 750	\$ 427	\$ 106	\$ 217	\$ 602	\$ 188	\$ 411	\$ 4	\$ 280	\$ 280
Kanoelani														
Enrollment	884													
Amount	\$ 4,138,093	\$ 2,750,736	\$ 2,596,846	\$ 153,890	\$ 629,716	\$ 382,576	\$ 76,978	\$ 170,162	\$ 514,967	\$ 165,299	\$ 343,982	\$ 5,686	\$ 242,674	\$ 242,674
% to Total School	100.0%	66.5%	62.8%	3.7%	15.2%	9.2%	1.9%	4.1%	12.4%	4.0%	8.3%	0.1%	5.9%	5.9%
Per Pupil	\$ 4,681	\$ 3,112	\$ 2,938	\$ 174	\$ 712	\$ 433	\$ 87	\$ 192	\$ 583	\$ 187	\$ 389	\$ 6	\$ 275	\$ 275
Kapolei														
Enrollment	998													
Amount	\$ 4,944,537	\$ 2,697,865	\$ 2,563,165	\$ 134,700	\$ 608,628	\$ 382,281	\$ 76,674	\$ 149,673	\$ 1,405,230	\$ 912,298	\$ 490,410	\$ 2,522	\$ 232,814	\$ 232,814
% to Total School	100.0%	54.6%	51.8%	2.7%	12.3%	7.7%	1.6%	3.0%	28.4%	18.5%	9.9%	0.1%	4.7%	4.7%
Per Pupil	\$ 4,954	\$ 2,703	\$ 2,568	\$ 135	\$ 610	\$ 383	\$ 77	\$ 150	\$ 1,408	\$ 914	\$ 491	\$ 3	\$ 233	\$ 233
Lehua														
Enrollment	384													
Amount	\$ 2,627,668	\$ 1,713,239	\$ 1,636,380	\$ 76,859	\$ 284,805	\$ 170,312	\$ 35,015	\$ 79,478	\$ 481,469	\$ 267,193	\$ 210,523	\$ 3,753	\$ 148,155	\$ 148,155
% to Total School	100.0%	65.2%	62.3%	2.9%	10.8%	6.5%	1.3%	3.0%	18.3%	10.2%	8.0%	0.1%	5.6%	5.6%
Per Pupil	\$ 6,843	\$ 4,462	\$ 4,261	\$ 200	\$ 742	\$ 444	\$ 91	\$ 207	\$ 1,254	\$ 696	\$ 548	\$ 10	\$ 386	\$ 386
Leihoku														
Enrollment	770													
Amount	\$ 3,759,471	\$ 2,464,881	\$ 2,269,287	\$ 195,594	\$ 572,801	\$ 361,499	\$ 66,954	\$ 144,348	\$ 535,639	\$ 148,122	\$ 325,089	\$ 62,428	\$ 186,150	\$ 186,150
% to Total School	100.0%	65.6%	60.4%	5.2%	15.2%	9.6%	1.8%	3.8%	14.2%	3.9%	8.6%	1.7%	5.0%	5.0%
Per Pupil	\$ 4,882	\$ 3,201	\$ 2,947	\$ 254	\$ 744	\$ 469	\$ 87	\$ 187	\$ 696	\$ 192	\$ 422	\$ 81	\$ 242	\$ 242
Ma'ili														
Enrollment	916													
Amount	\$ 5,130,335	\$ 3,259,128	\$ 3,051,052	\$ 208,076	\$ 667,187	\$ 400,549	\$ 79,562	\$ 187,076	\$ 911,717	\$ 560,984	\$ 345,651	\$ 5,082	\$ 292,303	\$ 292,303
% to Total School	100.0%	63.5%	59.5%	4.1%	13.0%	7.8%	1.6%	3.6%	17.8%	10.9%	6.7%	0.1%	5.7%	5.7%
Per Pupil	\$ 5,601	\$ 3,558	\$ 3,331	\$ 227	\$ 728	\$ 437	\$ 87	\$ 204	\$ 995	\$ 612	\$ 377	\$ 6	\$ 319	\$ 319

Appendix D: Expenditure 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
Makaha														
Enrollment	695													
Amount	\$ 3,911,258	\$ 2,309,698	\$ 2,108,766	\$ 200,932	\$ 579,141	\$ 352,487	\$ 64,064	\$ 162,590	\$ 769,676	\$ 444,298	\$ 296,102	\$ 29,276	\$ 252,743	\$ 252,743
% to Total School	100.0%	59.1%	53.9%	5.1%	14.8%	9.0%	1.6%	4.2%	19.7%	11.4%	7.6%	0.7%	6.5%	6.5%
Per Pupil	\$ 5,628	\$ 3,323	\$ 3,034	\$ 289	\$ 833	\$ 507	\$ 92	\$ 234	\$ 1,107	\$ 639	\$ 426	\$ 42	\$ 364	\$ 364
Makakilo														
Enrollment	685													
Amount	\$ 3,232,035	\$ 2,139,814	\$ 2,010,344	\$ 129,470	\$ 467,211	\$ 287,627	\$ 51,828	\$ 127,756	\$ 418,876	\$ 126,451	\$ 283,800	\$ 8,625	\$ 206,134	\$ 206,134
% to Total School	100.0%	66.2%	62.2%	4.0%	14.5%	8.9%	1.6%	4.0%	13.0%	3.9%	8.8%	0.3%	6.4%	6.4%
Per Pupil	\$ 4,718	\$ 3,124	\$ 2,935	\$ 189	\$ 682	\$ 420	\$ 76	\$ 187	\$ 611	\$ 185	\$ 414	\$ 13	\$ 301	\$ 301
Mauka Lani														
Enrollment	698													
Amount	\$ 3,201,611	\$ 2,071,912	\$ 1,947,899	\$ 124,013	\$ 477,604	\$ 310,297	\$ 52,028	\$ 115,279	\$ 425,005	\$ 127,917	\$ 290,950	\$ 6,138	\$ 227,090	\$ 227,090
% to Total School	100.0%	64.7%	60.8%	3.9%	14.9%	9.7%	1.6%	3.6%	13.3%	4.0%	9.1%	0.2%	7.1%	7.1%
Per Pupil	\$ 4,587	\$ 2,968	\$ 2,791	\$ 178	\$ 684	\$ 445	\$ 75	\$ 165	\$ 609	\$ 183	\$ 417	\$ 9	\$ 325	\$ 325
Manana														
Enrollment	480													
Amount	\$ 2,739,535	\$ 1,689,963	\$ 1,592,051	\$ 97,912	\$ 374,190	\$ 225,288	\$ 43,924	\$ 104,978	\$ 523,633	\$ 298,134	\$ 222,189	\$ 3,310	\$ 151,749	\$ 151,749
% to Total School	100.0%	61.7%	58.1%	3.6%	13.7%	8.2%	1.6%	3.8%	19.1%	10.9%	8.1%	0.1%	5.5%	5.5%
Per Pupil	\$ 5,707	\$ 3,521	\$ 3,317	\$ 204	\$ 780	\$ 469	\$ 92	\$ 219	\$ 1,091	\$ 621	\$ 463	\$ 7	\$ 316	\$ 316
Momilani														
Enrollment	408													
Amount	\$ 2,003,595	\$ 1,228,906	\$ 1,155,262	\$ 73,644	\$ 380,771	\$ 274,578	\$ 34,983	\$ 71,210	\$ 255,839	\$ 77,559	\$ 172,948	\$ 5,332	\$ 138,079	\$ 138,079
% to Total School	100.0%	61.3%	57.7%	3.7%	19.0%	13.7%	1.7%	3.6%	12.8%	3.9%	8.6%	0.3%	6.9%	6.9%
Per Pupil	\$ 4,911	\$ 3,012	\$ 2,832	\$ 181	\$ 933	\$ 673	\$ 86	\$ 175	\$ 627	\$ 190	\$ 424	\$ 13	\$ 338	\$ 338
Nanaikapono														
Enrollment	1042													
Amount	\$ 5,248,129	\$ 3,455,430	\$ 3,333,869	\$ 121,561	\$ 878,120	\$ 548,953	\$ 117,680	\$ 211,487	\$ 672,708	\$ 198,479	\$ 472,214	\$ 2,015	\$ 241,871	\$ 241,871
% to Total School	100.0%	65.8%	63.5%	2.3%	16.7%	10.5%	2.2%	4.0%	12.8%	3.8%	9.0%	0.0%	4.6%	4.6%
Per Pupil	\$ 5,037	\$ 3,316	\$ 3,199	\$ 117	\$ 843	\$ 527	\$ 113	\$ 203	\$ 646	\$ 190	\$ 453	\$ 2	\$ 232	\$ 232
Nanakuli														
Enrollment	671													
Amount	\$ 3,509,659	\$ 2,286,203	\$ 2,050,776	\$ 235,427	\$ 532,905	\$ 321,105	\$ 76,319	\$ 135,481	\$ 425,978	\$ 128,617	\$ 289,930	\$ 7,431	\$ 264,573	\$ 264,573
% to Total School	100.0%	65.1%	58.4%	6.7%	15.2%	9.1%	2.2%	3.9%	12.1%	3.7%	8.3%	0.2%	7.5%	7.5%
Per Pupil	\$ 5,230	\$ 3,407	\$ 3,056	\$ 351	\$ 794	\$ 479	\$ 114	\$ 202	\$ 635	\$ 192	\$ 432	\$ 11	\$ 394	\$ 394
Palisades														
Enrollment	437													
Amount	\$ 2,314,159	\$ 1,318,437	\$ 1,256,670	\$ 61,767	\$ 308,870	\$ 196,362	\$ 37,417	\$ 75,091	\$ 505,482	\$ 252,829	\$ 222,794	\$ 29,859	\$ 181,370	\$ 181,370
% to Total School	100.0%	57.0%	54.3%	2.7%	13.3%	8.5%	1.6%	3.2%	21.8%	10.9%	9.6%	1.3%	7.8%	7.8%
Per Pupil	\$ 5,296	\$ 3,017	\$ 2,876	\$ 141	\$ 707	\$ 449	\$ 86	\$ 172	\$ 1,157	\$ 579	\$ 510	\$ 68	\$ 415	\$ 415

Appendix D: Expenditure 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
Pearl City														
Enrollment	599													
Amount	\$ 3,342,777	\$ 2,138,646	\$ 1,984,511	\$ 154,135	\$ 394,647	\$ 215,827	\$ 53,515	\$ 125,305	\$ 620,086	\$ 353,475	\$ 263,453	\$ 3,158	\$ 189,398	\$ 189,398
% to Total School	100.0%	64.0%	59.4%	4.6%	11.8%	6.5%	1.6%	3.7%	18.6%	10.6%	7.9%	0.1%	5.7%	5.7%
Per Pupil	\$ 5,581	\$ 3,570	\$ 3,313	\$ 257	\$ 659	\$ 360	\$ 89	\$ 209	\$ 1,035	\$ 590	\$ 440	\$ 5	\$ 316	\$ 316
Pearl City Highlands														
Enrollment	438													
Amount	\$ 2,553,695	\$ 1,513,652	\$ 1,453,175	\$ 60,477	\$ 410,835	\$ 274,952	\$ 39,827	\$ 96,056	\$ 483,834	\$ 274,064	\$ 206,519	\$ 3,251	\$ 145,374	\$ 145,374
% to Total School	100.0%	59.3%	56.9%	2.4%	16.1%	10.8%	1.6%	3.8%	18.9%	10.7%	8.1%	0.1%	5.7%	5.7%
Per Pupil	\$ 5,830	\$ 3,456	\$ 3,318	\$ 138	\$ 938	\$ 628	\$ 91	\$ 219	\$ 1,105	\$ 626	\$ 472	\$ 7	\$ 332	\$ 332
Pohakea														
Enrollment	572													
Amount	\$ 3,011,578	\$ 2,062,724	\$ 1,960,612	\$ 102,112	\$ 394,864	\$ 240,502	\$ 44,680	\$ 109,682	\$ 352,017	\$ 111,830	\$ 236,896	\$ 3,291	\$ 201,973	\$ 201,973
% to Total School	100.0%	68.5%	65.1%	3.4%	13.1%	8.0%	1.5%	3.6%	11.7%	3.7%	7.9%	0.1%	6.7%	6.7%
Per Pupil	\$ 5,265	\$ 3,606	\$ 3,428	\$ 179	\$ 690	\$ 420	\$ 78	\$ 192	\$ 615	\$ 196	\$ 414	\$ 6	\$ 353	\$ 353
Waianae														
Enrollment	761													
Amount	\$ 4,532,005	\$ 2,811,508	\$ 2,652,773	\$ 158,735	\$ 592,729	\$ 357,500	\$ 68,657	\$ 166,572	\$ 851,219	\$ 484,509	\$ 358,472	\$ 8,238	\$ 276,549	\$ 276,549
% to Total School	100.0%	62.0%	58.5%	3.5%	13.1%	7.9%	1.5%	3.7%	18.8%	10.7%	7.9%	0.2%	6.1%	6.1%
Per Pupil	\$ 5,955	\$ 3,694	\$ 3,486	\$ 209	\$ 779	\$ 470	\$ 90	\$ 219	\$ 1,119	\$ 637	\$ 471	\$ 11	\$ 363	\$ 363
Waiau														
Enrollment	650													
Amount	\$ 3,234,237	\$ 2,063,380	\$ 1,873,372	\$ 190,008	\$ 537,508	\$ 370,450	\$ 56,082	\$ 110,976	\$ 411,139	\$ 124,532	\$ 276,406	\$ 10,201	\$ 222,210	\$ 222,210
% to Total School	100.0%	63.8%	57.9%	5.9%	16.6%	11.5%	1.7%	3.4%	12.7%	3.9%	8.5%	0.3%	6.9%	6.9%
Per Pupil	\$ 4,976	\$ 3,174	\$ 2,882	\$ 292	\$ 827	\$ 570	\$ 86	\$ 171	\$ 633	\$ 192	\$ 425	\$ 16	\$ 342	\$ 342
Waikole														
Enrollment	199													
Amount	\$ 2,286,149	\$ 897,104	\$ 563,091	\$ 334,013	\$ 503,903	\$ 253,911	\$ 13,726	\$ 236,266	\$ 723,911	\$ 500,376	\$ 222,247	\$ 1,288	\$ 161,231	\$ 161,231
% to Total School	100.0%	39.2%	24.6%	14.6%	22.0%	11.1%	0.6%	10.3%	31.7%	21.9%	9.7%	0.1%	7.1%	7.1%
Per Pupil	\$ 11,488	\$ 4,508	\$ 2,830	\$ 1,678	\$ 2,532	\$ 1,276	\$ 69	\$ 1,187	\$ 3,638	\$ 2,514	\$ 1,117	\$ 6	\$ 810	\$ 810
Waipahu														
Enrollment	1023													
Amount	\$ 5,865,988	\$ 3,871,632	\$ 3,574,480	\$ 297,152	\$ 727,052	\$ 404,790	\$ 96,241	\$ 226,021	\$ 1,044,644	\$ 661,576	\$ 377,971	\$ 5,097	\$ 222,660	\$ 222,660
% to Total School	100.0%	66.0%	60.9%	5.1%	12.4%	6.9%	1.6%	3.9%	17.8%	11.3%	6.4%	0.1%	3.8%	3.8%
Per Pupil	\$ 5,734	\$ 3,785	\$ 3,494	\$ 290	\$ 711	\$ 396	\$ 94	\$ 221	\$ 1,021	\$ 647	\$ 369	\$ 5	\$ 218	\$ 218

Appendix D: Expenditure 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 Intermediate/Middle Schools														
Highlands														
Enrollment	1094													
Amount	\$ 5,919,498	\$ 3,515,775	\$ 3,278,889	\$ 236,886	\$ 932,629	\$ 559,339	\$ 102,343	\$ 270,947	\$ 1,073,869	\$ 541,922	\$ 433,067	\$ 98,880	\$ 397,225	\$ 397,225
% to Total School	100.0%	59.4%	55.4%	4.0%	15.8%	9.4%	1.7%	4.6%	18.1%	9.2%	7.3%	1.7%	6.7%	6.7%
Per Pupil	\$ 5,411	\$ 3,214	\$ 2,997	\$ 217	\$ 852	\$ 511	\$ 94	\$ 248	\$ 982	\$ 495	\$ 396	\$ 90	\$ 363	\$ 363
Ilima														
Enrollment	1416													
Amount	\$ 7,441,776	\$ 4,673,340	\$ 4,347,328	\$ 326,012	\$ 1,118,837	\$ 681,207	\$ 112,072	\$ 325,558	\$ 1,183,064	\$ 665,480	\$ 501,596	\$ 15,988	\$ 466,535	\$ 466,535
% to Total School	100.0%	62.8%	58.4%	4.4%	15.0%	9.2%	1.5%	4.4%	15.9%	8.9%	6.7%	0.2%	6.3%	6.3%
Per Pupil	\$ 5,255	\$ 3,300	\$ 3,070	\$ 230	\$ 790	\$ 481	\$ 79	\$ 230	\$ 835	\$ 470	\$ 354	\$ 11	\$ 329	\$ 329
Waianae														
Enrollment	1133													
Amount	\$ 7,478,602	\$ 4,501,294	\$ 4,298,678	\$ 202,616	\$ 1,004,285	\$ 565,765	\$ 109,788	\$ 328,732	\$ 1,560,714	\$ 1,045,985	\$ 486,363	\$ 28,366	\$ 412,309	\$ 412,309
% to Total School	100.0%	60.2%	57.5%	2.7%	13.4%	7.6%	1.5%	4.4%	20.9%	14.0%	6.5%	0.4%	5.5%	5.5%
Per Pupil	\$ 6,601	\$ 3,973	\$ 3,794	\$ 179	\$ 886	\$ 499	\$ 97	\$ 290	\$ 1,378	\$ 923	\$ 429	\$ 25	\$ 364	\$ 364
Waipahu														
Enrollment	1179													
Amount	\$ 6,543,366	\$ 4,077,214	\$ 3,714,040	\$ 363,174	\$ 1,178,478	\$ 765,357	\$ 113,698	\$ 299,423	\$ 761,326	\$ 214,927	\$ 543,299	\$ 3,100	\$ 526,348	\$ 526,348
% to Total School	100.0%	62.3%	56.8%	5.6%	18.0%	11.7%	1.7%	4.6%	11.6%	3.3%	8.3%	0.0%	8.0%	8.0%
Per Pupil	\$ 5,550	\$ 3,458	\$ 3,150	\$ 308	\$ 1,000	\$ 649	\$ 96	\$ 254	\$ 646	\$ 182	\$ 461	\$ 3	\$ 446	\$ 446
Leeward District High Schools														
Campbell														
Enrollment	2314													
Amount	\$ 12,435,479	\$ 7,357,092	\$ 6,713,138	\$ 643,954	\$ 2,037,613	\$ 1,293,217	\$ 197,366	\$ 547,030	\$ 2,441,119	\$ 1,281,857	\$ 1,128,076	\$ 31,186	\$ 599,655	\$ 599,655
% to Total School	100.0%	59.2%	54.0%	5.2%	16.4%	10.4%	1.6%	4.4%	19.6%	10.3%	9.1%	0.3%	4.8%	4.8%
Per Pupil	\$ 5,374	\$ 3,179	\$ 2,901	\$ 278	\$ 881	\$ 559	\$ 85	\$ 236	\$ 1,055	\$ 554	\$ 488	\$ 13	\$ 259	\$ 259
Pearl City														
Enrollment	2182													
Amount	\$ 12,135,185	\$ 7,339,610	\$ 6,838,207	\$ 501,403	\$ 1,908,974	\$ 1,239,921	\$ 198,939	\$ 470,114	\$ 2,276,695	\$ 1,148,336	\$ 1,106,046	\$ 22,313	\$ 609,906	\$ 609,906
% to Total School	100.0%	60.5%	56.4%	4.1%	15.7%	10.2%	1.6%	3.9%	18.8%	9.5%	9.1%	0.2%	5.0%	5.0%
Per Pupil	\$ 5,561	\$ 3,364	\$ 3,134	\$ 230	\$ 875	\$ 568	\$ 91	\$ 215	\$ 1,043	\$ 526	\$ 507	\$ 10	\$ 280	\$ 280

Appendix D: Expenditure 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
Waianae														
Enrollment	2150													
Amount	\$ 12,648,705	\$ 7,940,290	\$ 7,282,802	\$ 657,488	\$ 2,059,512	\$ 1,244,995	\$ 230,665	\$ 583,852	\$ 2,066,430	\$ 1,029,694	\$ 999,975	\$ 36,761	\$ 582,473	\$ 582,473
% to Total School	100.0%	62.8%	57.6%	5.2%	16.3%	9.8%	1.8%	4.6%	16.3%	8.1%	7.9%	0.3%	4.6%	4.6%
Per Pupil	\$ 5,883	\$ 3,693	\$ 3,387	\$ 306	\$ 958	\$ 579	\$ 107	\$ 272	\$ 961	\$ 479	\$ 465	\$ 17	\$ 271	\$ 271
Waipahu														
Enrollment	2434													
Amount	\$ 12,262,753	\$ 7,536,340	\$ 6,846,817	\$ 689,523	\$ 2,168,804	\$ 1,369,842	\$ 233,379	\$ 565,583	\$ 1,978,171	\$ 873,414	\$ 1,046,042	\$ 58,715	\$ 579,438	\$ 579,438
% to Total School	100.0%	61.5%	55.8%	5.6%	17.7%	11.2%	1.9%	4.6%	16.1%	7.1%	8.5%	0.5%	4.7%	4.7%
Per Pupil	\$ 5,038	\$ 3,096	\$ 2,813	\$ 283	\$ 891	\$ 563	\$ 96	\$ 232	\$ 813	\$ 359	\$ 430	\$ 24	\$ 238	\$ 238
Leeward District Other Schools														
Nanakuli High and Inter.														
Enrollment	1336													
Amount	\$ 9,648,898	\$ 5,436,056	\$ 5,037,822	\$ 398,234	\$ 1,555,033	\$ 1,006,808	\$ 165,740	\$ 382,485	\$ 2,210,894	\$ 1,403,764	\$ 773,985	\$ 33,145	\$ 446,915	\$ 446,915
% to Total School	100.0%	56.3%	52.2%	4.1%	16.1%	10.4%	1.7%	4.0%	22.9%	14.5%	8.0%	0.3%	4.6%	4.6%
Per Pupil	\$ 7,222	\$ 4,069	\$ 3,771	\$ 298	\$ 1,164	\$ 754	\$ 124	\$ 286	\$ 1,655	\$ 1,051	\$ 579	\$ 25	\$ 335	\$ 335

Appendix D: Expenditure 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 Intermediate/Middle Schools														
Highlands														
Enrollment	1094													
Amount	\$ 5,919,498	\$ 3,515,775	\$ 3,278,889	\$ 236,886	\$ 932,629	\$ 559,339	\$ 102,343	\$ 270,947	\$ 1,073,869	\$ 541,922	\$ 433,067	\$ 98,880	\$ 397,225	\$ 397,225
% to Total School	100.0%	59.4%	55.4%	4.0%	15.8%	9.4%	1.7%	4.6%	18.1%	9.2%	7.3%	1.7%	6.7%	6.7%
Per Pupil	\$ 5,411	\$ 3,214	\$ 2,997	\$ 217	\$ 852	\$ 511	\$ 94	\$ 248	\$ 982	\$ 495	\$ 396	\$ 90	\$ 363	\$ 363
Hlima														
Enrollment	1416													
Amount	\$ 7,441,776	\$ 4,673,340	\$ 4,347,328	\$ 326,012	\$ 1,118,837	\$ 681,207	\$ 112,072	\$ 325,558	\$ 1,183,064	\$ 665,480	\$ 501,596	\$ 15,988	\$ 466,535	\$ 466,535
% to Total School	100.0%	62.8%	58.4%	4.4%	15.0%	9.2%	1.5%	4.4%	15.9%	8.9%	6.7%	0.2%	6.3%	6.3%
Per Pupil	\$ 5,255	\$ 3,300	\$ 3,070	\$ 230	\$ 790	\$ 481	\$ 79	\$ 230	\$ 835	\$ 470	\$ 354	\$ 11	\$ 329	\$ 329
Waianae														
Enrollment	1133													
Amount	\$ 7,478,602	\$ 4,501,294	\$ 4,298,678	\$ 202,616	\$ 1,004,285	\$ 565,765	\$ 109,788	\$ 328,732	\$ 1,560,714	\$ 1,045,985	\$ 486,363	\$ 28,366	\$ 412,309	\$ 412,309
% to Total School	100.0%	60.2%	57.5%	2.7%	13.4%	7.6%	1.5%	4.4%	20.9%	14.0%	6.5%	0.4%	5.5%	5.5%
Per Pupil	\$ 6,601	\$ 3,973	\$ 3,794	\$ 179	\$ 886	\$ 499	\$ 97	\$ 290	\$ 1,378	\$ 923	\$ 429	\$ 25	\$ 364	\$ 364
Waipahu														
Enrollment	1179													
Amount	\$ 6,543,366	\$ 4,077,214	\$ 3,714,040	\$ 363,174	\$ 1,178,478	\$ 765,357	\$ 113,698	\$ 299,423	\$ 761,326	\$ 214,927	\$ 543,299	\$ 3,100	\$ 526,348	\$ 526,348
% to Total School	100.0%	62.3%	56.8%	5.6%	18.0%	11.7%	1.7%	4.6%	11.6%	3.3%	8.3%	0.0%	8.0%	8.0%
Per Pupil	\$ 5,550	\$ 3,458	\$ 3,150	\$ 308	\$ 1,000	\$ 649	\$ 96	\$ 254	\$ 646	\$ 182	\$ 461	\$ 3	\$ 446	\$ 446
Leeward District High Schools														
Campbell														
Enrollment	2314													
Amount	\$ 12,435,479	\$ 7,357,092	\$ 6,713,138	\$ 643,954	\$ 2,037,613	\$ 1,293,217	\$ 197,366	\$ 547,030	\$ 2,441,119	\$ 1,281,857	\$ 1,128,076	\$ 31,186	\$ 599,655	\$ 599,655
% to Total School	100.0%	59.2%	54.0%	5.2%	16.4%	10.4%	1.6%	4.4%	19.6%	10.3%	9.1%	0.3%	4.8%	4.8%
Per Pupil	\$ 5,374	\$ 3,179	\$ 2,901	\$ 278	\$ 881	\$ 559	\$ 85	\$ 236	\$ 1,055	\$ 554	\$ 488	\$ 13	\$ 259	\$ 259
Pearl City														
Enrollment	2182													
Amount	\$ 12,135,185	\$ 7,339,610	\$ 6,838,207	\$ 501,403	\$ 1,908,974	\$ 1,239,921	\$ 198,939	\$ 470,114	\$ 2,276,695	\$ 1,148,336	\$ 1,106,046	\$ 22,313	\$ 609,906	\$ 609,906
% to Total School	100.0%	60.5%	56.4%	4.1%	15.7%	10.2%	1.6%	3.9%	18.8%	9.5%	9.1%	0.2%	5.0%	5.0%
Per Pupil	\$ 5,561	\$ 3,364	\$ 3,134	\$ 230	\$ 875	\$ 568	\$ 91	\$ 215	\$ 1,043	\$ 526	\$ 507	\$ 10	\$ 280	\$ 280

Appendix D: Expenditure 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
Waianae														
Enrollment	2150													
Amount	\$ 12,648,705	\$ 7,940,290	\$ 7,282,802	\$ 657,488	\$ 2,059,512	\$ 1,244,995	\$ 230,665	\$ 583,852	\$ 2,066,430	\$ 1,029,694	\$ 999,975	\$ 36,761	\$ 582,473	\$ 582,473
% to Total School	100.0%	62.8%	57.6%	5.2%	16.3%	9.8%	1.8%	4.6%	16.3%	8.1%	7.9%	0.3%	4.6%	4.6%
Per Pupil	\$ 5,883	\$ 3,693	\$ 3,387	\$ 306	\$ 958	\$ 579	\$ 107	\$ 272	\$ 961	\$ 479	\$ 465	\$ 17	\$ 271	\$ 271
Waipahu														
Enrollment	2434													
Amount	\$ 12,262,753	\$ 7,536,340	\$ 6,846,817	\$ 689,523	\$ 2,168,804	\$ 1,369,842	\$ 233,379	\$ 565,583	\$ 1,978,171	\$ 873,414	\$ 1,046,042	\$ 58,715	\$ 579,438	\$ 579,438
% to Total School	100.0%	61.5%	55.8%	5.6%	17.7%	11.2%	1.9%	4.6%	16.1%	7.1%	8.5%	0.5%	4.7%	4.7%
Per Pupil	\$ 5,038	\$ 3,096	\$ 2,813	\$ 283	\$ 891	\$ 563	\$ 96	\$ 232	\$ 813	\$ 359	\$ 430	\$ 24	\$ 238	\$ 238
Leeward District Other Schools														
Nanakuli High and Inter.														
Enrollment	1336													
Amount	\$ 9,648,898	\$ 5,436,056	\$ 5,037,822	\$ 398,234	\$ 1,555,033	\$ 1,006,808	\$ 165,740	\$ 382,485	\$ 2,210,894	\$ 1,403,764	\$ 773,985	\$ 33,145	\$ 446,915	\$ 446,915
% to Total School	100.0%	56.3%	52.2%	4.1%	16.1%	10.4%	1.7%	4.0%	22.9%	14.5%	8.0%	0.3%	4.6%	4.6%
Per Pupil	\$ 7,222	\$ 4,069	\$ 3,771	\$ 298	\$ 1,164	\$ 754	\$ 124	\$ 286	\$ 1,655	\$ 1,051	\$ 579	\$ 25	\$ 335	\$ 335

Appendix D: Expenditure 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 Elementary Schools														
Ahuimanu														
Enrollment	610													
Amount	\$ 3,147,659	\$ 2,027,561	\$ 1,893,504	\$ 134,057	\$ 498,853	\$ 267,453	\$ 65,053	\$ 166,347	\$ 378,426	\$ 111,382	\$ 256,707	\$ 10,337	\$ 242,819	\$ 242,819
% to Total School	100.0%	64.4%	60.2%	4.3%	15.8%	8.5%	2.1%	5.3%	12.0%	3.5%	8.2%	0.3%	7.7%	7.7%
Per Pupil	\$ 5,160	\$ 3,324	\$ 3,104	\$ 220	\$ 818	\$ 438	\$ 107	\$ 273	\$ 620	\$ 183	\$ 421	\$ 17	\$ 398	\$ 398
Aikahi														
Enrollment	634													
Amount	\$ 3,424,983	\$ 2,013,394	\$ 1,914,678	\$ 98,716	\$ 589,311	\$ 379,983	\$ 111,706	\$ 97,622	\$ 599,715	\$ 326,086	\$ 263,672	\$ 9,957	\$ 222,563	\$ 222,563
% to Total School	100.0%	58.8%	55.9%	2.9%	17.2%	11.1%	3.3%	2.9%	17.5%	9.5%	7.7%	0.3%	6.5%	6.5%
Per Pupil	\$ 5,402	\$ 3,176	\$ 3,020	\$ 156	\$ 930	\$ 599	\$ 176	\$ 154	\$ 946	\$ 514	\$ 416	\$ 16	\$ 351	\$ 351
Enchanted Lake														
Enrollment	516													
Amount	\$ 2,973,666	\$ 1,788,877	\$ 1,697,752	\$ 91,125	\$ 481,023	\$ 242,567	\$ 65,490	\$ 172,966	\$ 564,510	\$ 322,850	\$ 236,415	\$ 5,245	\$ 139,256	\$ 139,256
% to Total School	100.0%	60.2%	57.1%	3.1%	16.2%	8.2%	2.2%	5.8%	19.0%	10.9%	8.0%	0.2%	4.7%	4.7%
Per Pupil	\$ 5,763	\$ 3,467	\$ 3,290	\$ 177	\$ 932	\$ 470	\$ 127	\$ 335	\$ 1,094	\$ 626	\$ 458	\$ 10	\$ 270	\$ 270
Hau'ula														
Enrollment	384													
Amount	\$ 2,859,761	\$ 1,530,735	\$ 1,449,522	\$ 81,213	\$ 369,842	\$ 214,520	\$ 44,493	\$ 110,829	\$ 795,192	\$ 586,150	\$ 188,106	\$ 20,936	\$ 163,992	\$ 163,992
% to Total School	100.0%	53.5%	50.7%	2.8%	12.9%	7.5%	1.6%	3.9%	27.8%	20.5%	6.6%	0.7%	5.7%	5.7%
Per Pupil	\$ 7,447	\$ 3,986	\$ 3,775	\$ 211	\$ 963	\$ 559	\$ 116	\$ 289	\$ 2,071	\$ 1,526	\$ 490	\$ 55	\$ 427	\$ 427
Heeia														
Enrollment	736													
Amount	\$ 4,139,151	\$ 2,514,958	\$ 2,392,576	\$ 122,382	\$ 631,542	\$ 356,871	\$ 64,760	\$ 209,911	\$ 744,671	\$ 433,972	\$ 305,207	\$ 5,492	\$ 247,980	\$ 247,980
% to Total School	100.0%	60.8%	57.8%	3.0%	15.3%	8.6%	1.6%	5.1%	18.0%	10.5%	7.4%	0.1%	6.0%	6.0%
Per Pupil	\$ 5,624	\$ 3,417	\$ 3,251	\$ 166	\$ 858	\$ 485	\$ 88	\$ 285	\$ 1,012	\$ 590	\$ 415	\$ 7	\$ 337	\$ 337
Kaaawa														
Enrollment	175													
Amount	\$ 1,030,398	\$ 578,238	\$ 535,214	\$ 43,024	\$ 200,997	\$ 141,942	\$ 18,604	\$ 40,451	\$ 134,137	\$ 34,661	\$ 96,201	\$ 3,275	\$ 117,026	\$ 117,026
% to Total School	100.0%	56.1%	51.9%	4.2%	19.5%	13.8%	1.8%	3.9%	13.0%	3.4%	9.3%	0.3%	11.4%	11.4%
Per Pupil	\$ 5,888	\$ 3,304	\$ 3,058	\$ 246	\$ 1,149	\$ 811	\$ 106	\$ 231	\$ 766	\$ 198	\$ 550	\$ 19	\$ 669	\$ 669
Ka'elepulu														
Enrollment	170													
Amount	\$ 1,057,310	\$ 589,262	\$ 558,172	\$ 31,090	\$ 167,260	\$ 99,649	\$ 20,128	\$ 47,483	\$ 159,529	\$ 32,813	\$ 115,252	\$ 11,464	\$ 141,259	\$ 141,259
% to Total School	100.0%	55.7%	52.8%	2.9%	15.8%	9.4%	1.9%	4.5%	15.1%	3.1%	10.9%	1.1%	13.4%	13.4%
Per Pupil	\$ 6,219	\$ 3,466	\$ 3,283	\$ 183	\$ 984	\$ 586	\$ 118	\$ 279	\$ 938	\$ 193	\$ 678	\$ 67	\$ 831	\$ 831

Appendix D: Expenditure 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
Kahaluu														
Enrollment	287													
Amount	\$ 1,958,189	\$ 1,061,726	\$ 1,013,502	\$ 48,224	\$ 374,498	\$ 190,673	\$ 84,419	\$ 99,406	\$ 393,121	\$ 229,103	\$ 159,668	\$ 4,350	\$ 128,844	\$ 128,844
% to Total School	100.0%	54.2%	51.8%	2.5%	19.1%	9.7%	4.3%	5.1%	20.1%	11.7%	8.2%	0.2%	6.6%	6.6%
Per Pupil	\$ 6,823	\$ 3,699	\$ 3,531	\$ 168	\$ 1,305	\$ 664	\$ 294	\$ 346	\$ 1,370	\$ 798	\$ 556	\$ 15	\$ 449	\$ 449
Kahuku														
Enrollment	554													
Amount	\$ 2,596,341	\$ 1,651,241	\$ 1,568,984	\$ 82,257	\$ 413,731	\$ 270,628	\$ 50,706	\$ 92,397	\$ 345,668	\$ 102,717	\$ 224,078	\$ 18,873	\$ 185,701	\$ 185,701
% to Total School	100.0%	63.6%	60.4%	3.2%	15.9%	10.4%	2.0%	3.6%	13.3%	4.0%	8.6%	0.7%	7.2%	7.2%
Per Pupil	\$ 4,687	\$ 2,981	\$ 2,832	\$ 148	\$ 747	\$ 488	\$ 92	\$ 167	\$ 624	\$ 185	\$ 404	\$ 34	\$ 335	\$ 335
Kailua														
Enrollment	554													
Amount	\$ 3,317,299	\$ 2,092,370	\$ 1,954,246	\$ 138,124	\$ 406,581	\$ 231,783	\$ 56,483	\$ 118,315	\$ 606,590	\$ 359,671	\$ 233,269	\$ 13,650	\$ 211,758	\$ 211,758
% to Total School	100.0%	63.1%	58.9%	4.2%	12.3%	7.0%	1.7%	3.6%	18.3%	10.8%	7.0%	0.4%	6.4%	6.4%
Per Pupil	\$ 5,988	\$ 3,777	\$ 3,528	\$ 249	\$ 734	\$ 418	\$ 102	\$ 214	\$ 1,095	\$ 649	\$ 421	\$ 25	\$ 382	\$ 382
Kainalu														
Enrollment	562													
Amount	\$ 3,314,498	\$ 2,047,940	\$ 1,963,437	\$ 84,503	\$ 409,926	\$ 249,020	\$ 55,644	\$ 105,262	\$ 635,547	\$ 345,566	\$ 280,605	\$ 9,376	\$ 221,085	\$ 221,085
% to Total School	100.0%	61.8%	59.2%	2.5%	12.4%	7.5%	1.7%	3.2%	19.2%	10.4%	8.5%	0.3%	6.7%	6.7%
Per Pupil	\$ 5,898	\$ 3,644	\$ 3,494	\$ 150	\$ 729	\$ 443	\$ 99	\$ 187	\$ 1,131	\$ 615	\$ 499	\$ 17	\$ 393	\$ 393
Kane'ohe														
Enrollment	601													
Amount	\$ 3,171,335	\$ 1,745,191	\$ 1,641,902	\$ 103,289	\$ 552,510	\$ 349,721	\$ 49,071	\$ 153,718	\$ 679,292	\$ 383,654	\$ 281,511	\$ 14,127	\$ 194,342	\$ 194,342
% to Total School	100.0%	55.0%	51.8%	3.3%	17.4%	11.0%	1.5%	4.8%	21.4%	12.1%	8.9%	0.4%	6.1%	6.1%
Per Pupil	\$ 5,277	\$ 2,904	\$ 2,732	\$ 172	\$ 919	\$ 582	\$ 82	\$ 256	\$ 1,130	\$ 638	\$ 468	\$ 24	\$ 323	\$ 323
Kapunahala														
Enrollment	613													
Amount	\$ 3,515,754	\$ 2,071,141	\$ 2,007,707	\$ 63,434	\$ 606,180	\$ 381,293	\$ 53,936	\$ 170,951	\$ 605,452	\$ 350,758	\$ 243,592	\$ 11,102	\$ 232,981	\$ 232,981
% to Total School	100.0%	58.9%	57.1%	1.8%	17.2%	10.8%	1.5%	4.9%	17.2%	10.0%	6.9%	0.3%	6.6%	6.6%
Per Pupil	\$ 5,735	\$ 3,379	\$ 3,275	\$ 103	\$ 989	\$ 622	\$ 88	\$ 279	\$ 988	\$ 572	\$ 397	\$ 18	\$ 380	\$ 380
Keolu														
Enrollment	286													
Amount	\$ 2,120,265	\$ 1,087,504	\$ 1,035,394	\$ 52,110	\$ 327,142	\$ 198,432	\$ 36,651	\$ 92,059	\$ 589,973	\$ 428,289	\$ 157,148	\$ 4,536	\$ 115,646	\$ 115,646
% to Total School	100.0%	51.3%	48.8%	2.5%	15.4%	9.4%	1.7%	4.3%	27.8%	20.2%	7.4%	0.2%	5.5%	5.5%
Per Pupil	\$ 7,414	\$ 3,802	\$ 3,620	\$ 182	\$ 1,144	\$ 694	\$ 128	\$ 322	\$ 2,063	\$ 1,498	\$ 549	\$ 16	\$ 404	\$ 404

Appendix D: Expenditure 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
Laie														
Enrollment	746													
Amount	\$ 3,702,826	\$ 2,447,955	\$ 2,348,545	\$ 99,410	\$ 556,428	\$ 348,600	\$ 70,994	\$ 136,834	\$ 481,759	\$ 134,342	\$ 314,691	\$ 32,726	\$ 216,684	\$ 216,684
% to Total School	100.0%	66.1%	63.4%	2.7%	15.0%	9.4%	1.9%	3.7%	13.0%	3.6%	8.5%	0.9%	5.9%	5.9%
Per Pupil	\$ 4,964	\$ 3,281	\$ 3,148	\$ 133	\$ 746	\$ 467	\$ 95	\$ 183	\$ 646	\$ 180	\$ 422	\$ 44	\$ 290	\$ 290
Lanikai														
Enrollment	318													
Amount	\$ 1,935,212	\$ 1,355,935	\$ 1,323,848	\$ 32,087	\$ 209,290	\$ 101,390	\$ 35,032	\$ 72,868	\$ 197,529	\$ 60,131	\$ 137,212	\$ 186	\$ 172,458	\$ 172,458
% to Total School	100.0%	70.1%	68.4%	1.7%	10.8%	5.2%	1.8%	3.8%	10.2%	3.1%	7.1%	0.0%	8.9%	8.9%
Per Pupil	\$ 6,086	\$ 4,264	\$ 4,163	\$ 101	\$ 658	\$ 319	\$ 110	\$ 229	\$ 621	\$ 189	\$ 431	\$ 1	\$ 542	\$ 542
Maunawili														
Enrollment	409													
Amount	\$ 2,606,798	\$ 1,622,225	\$ 1,533,081	\$ 89,144	\$ 387,998	\$ 189,170	\$ 54,771	\$ 144,057	\$ 458,744	\$ 254,013	\$ 196,929	\$ 7,802	\$ 137,831	\$ 137,831
% to Total School	100.0%	62.2%	58.8%	3.4%	14.9%	7.3%	2.1%	5.5%	17.6%	9.7%	7.6%	0.3%	5.3%	5.3%
Per Pupil	\$ 6,374	\$ 3,966	\$ 3,748	\$ 218	\$ 949	\$ 463	\$ 134	\$ 352	\$ 1,122	\$ 621	\$ 481	\$ 19	\$ 337	\$ 337
Mokapu														
Enrollment	885													
Amount	\$ 4,614,865	\$ 2,879,130	\$ 2,758,928	\$ 120,202	\$ 657,635	\$ 427,294	\$ 82,487	\$ 147,854	\$ 812,264	\$ 417,692	\$ 384,039	\$ 10,533	\$ 265,836	\$ 265,836
% to Total School	100.0%	62.4%	59.8%	2.6%	14.3%	9.3%	1.8%	3.2%	17.6%	9.1%	8.3%	0.2%	5.8%	5.8%
Per Pupil	\$ 5,215	\$ 3,253	\$ 3,117	\$ 136	\$ 743	\$ 483	\$ 93	\$ 167	\$ 918	\$ 472	\$ 434	\$ 12	\$ 300	\$ 300
Parker														
Enrollment	574													
Amount	\$ 3,645,922	\$ 2,257,284	\$ 2,186,969	\$ 70,315	\$ 473,221	\$ 231,439	\$ 57,496	\$ 184,286	\$ 695,299	\$ 400,254	\$ 285,721	\$ 9,324	\$ 220,118	\$ 220,118
% to Total School	100.0%	61.9%	60.0%	1.9%	13.0%	6.3%	1.6%	5.1%	19.1%	11.0%	7.8%	0.3%	6.0%	6.0%
Per Pupil	\$ 6,352	\$ 3,933	\$ 3,810	\$ 123	\$ 824	\$ 403	\$ 100	\$ 321	\$ 1,211	\$ 697	\$ 498	\$ 16	\$ 383	\$ 383
Pope														
Enrollment	282													
Amount	\$ 2,258,189	\$ 1,329,857	\$ 1,198,513	\$ 131,344	\$ 358,845	\$ 207,067	\$ 39,966	\$ 111,812	\$ 448,180	\$ 256,499	\$ 185,192	\$ 6,489	\$ 121,307	\$ 121,307
% to Total School	100.0%	58.9%	53.1%	5.8%	15.9%	9.2%	1.8%	5.0%	19.8%	11.4%	8.2%	0.3%	5.4%	5.4%
Per Pupil	\$ 8,008	\$ 4,716	\$ 4,250	\$ 466	\$ 1,273	\$ 734	\$ 142	\$ 396	\$ 1,589	\$ 910	\$ 657	\$ 23	\$ 430	\$ 430
Pu'ohala														
Enrollment	466													
Amount	\$ 2,985,587	\$ 1,854,797	\$ 1,741,359	\$ 113,438	\$ 424,935	\$ 217,340	\$ 70,081	\$ 137,514	\$ 546,364	\$ 310,297	\$ 225,533	\$ 10,534	\$ 159,491	\$ 159,491
% to Total School	100.0%	62.1%	58.3%	3.8%	14.2%	7.3%	2.3%	4.6%	18.3%	10.4%	7.6%	0.4%	5.3%	5.3%
Per Pupil	\$ 6,407	\$ 3,980	\$ 3,737	\$ 243	\$ 912	\$ 466	\$ 150	\$ 295	\$ 1,172	\$ 666	\$ 484	\$ 23	\$ 342	\$ 342

Appendix D: Expenditure 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
Sunset Beach														
Enrollment	304													
Amount	\$ 1,585,044	\$ 928,220	\$ 866,104	\$ 62,116	\$ 304,530	\$ 217,383	\$ 29,042	\$ 58,105	\$ 226,544	\$ 58,310	\$ 159,996	\$ 8,238	\$ 125,750	\$ 125,750
% to Total School	100.0%	58.6%	54.6%	3.9%	19.2%	13.7%	1.8%	3.7%	14.3%	3.7%	10.1%	0.5%	7.9%	7.9%
Per Pupil	\$ 5,214	\$ 3,053	\$ 2,849	\$ 204	\$ 1,002	\$ 715	\$ 96	\$ 191	\$ 745	\$ 192	\$ 526	\$ 27	\$ 414	\$ 414
Waiahole														
Enrollment	131													
Amount	\$ 1,553,340	\$ 802,379	\$ 770,796	\$ 31,583	\$ 245,500	\$ 174,690	\$ 15,870	\$ 54,940	\$ 372,724	\$ 249,383	\$ 116,869	\$ 6,472	\$ 132,737	\$ 132,737
% to Total School	100.0%	51.7%	49.6%	2.0%	15.8%	11.2%	1.0%	3.5%	24.0%	16.1%	7.5%	0.4%	8.5%	8.5%
Per Pupil	\$ 11,858	\$ 6,125	\$ 5,884	\$ 241	\$ 1,874	\$ 1,334	\$ 121	\$ 419	\$ 2,845	\$ 1,904	\$ 892	\$ 49	\$ 1,013	\$ 1,013
Windward District Intermediate/Middle Schools														
Kailua														
Enrollment	917													
Amount	\$ 4,705,881	\$ 2,714,915	\$ 2,579,000	\$ 135,915	\$ 750,760	\$ 462,598	\$ 94,240	\$ 193,922	\$ 915,626	\$ 469,307	\$ 416,793	\$ 29,526	\$ 324,580	\$ 324,580
% to Total School	100.0%	57.7%	54.8%	2.9%	16.0%	9.8%	2.0%	4.1%	19.5%	10.0%	8.9%	0.6%	6.9%	6.9%
Per Pupil	\$ 5,132	\$ 2,961	\$ 2,812	\$ 148	\$ 819	\$ 504	\$ 103	\$ 211	\$ 999	\$ 512	\$ 455	\$ 32	\$ 354	\$ 354
King														
Enrollment	1001													
Amount	\$ 5,758,263	\$ 3,125,167	\$ 2,965,813	\$ 159,354	\$ 969,369	\$ 505,988	\$ 103,093	\$ 360,288	\$ 1,263,783	\$ 684,275	\$ 550,765	\$ 28,743	\$ 399,944	\$ 399,944
% to Total School	100.0%	54.3%	51.5%	2.8%	16.8%	8.8%	1.8%	6.3%	21.9%	11.9%	9.6%	0.5%	6.9%	6.9%
Per Pupil	\$ 5,753	\$ 3,122	\$ 2,963	\$ 159	\$ 968	\$ 505	\$ 103	\$ 360	\$ 1,263	\$ 684	\$ 550	\$ 29	\$ 400	\$ 400
Windward District High Schools														
Castle														
Enrollment	1951													
Amount	\$ 11,095,201	\$ 6,755,228	\$ 6,256,332	\$ 498,896	\$ 2,000,262	\$ 1,153,671	\$ 198,525	\$ 648,066	\$ 1,770,736	\$ 878,706	\$ 876,631	\$ 15,399	\$ 568,975	\$ 568,975
% to Total School	100.0%	60.9%	56.4%	4.5%	18.0%	10.4%	1.8%	5.8%	16.0%	7.9%	7.9%	0.1%	5.1%	5.1%
Per Pupil	\$ 5,687	\$ 3,462	\$ 3,207	\$ 256	\$ 1,025	\$ 591	\$ 102	\$ 332	\$ 908	\$ 450	\$ 449	\$ 8	\$ 292	\$ 292
Kailua														
Enrollment	1075													
Amount	\$ 7,117,399	\$ 4,064,310	\$ 3,778,816	\$ 285,494	\$ 1,407,779	\$ 859,888	\$ 150,723	\$ 397,168	\$ 1,209,867	\$ 590,309	\$ 599,293	\$ 20,265	\$ 435,443	\$ 435,443
% to Total School	100.0%	57.1%	53.1%	4.0%	19.8%	12.1%	2.1%	5.6%	17.0%	8.3%	8.4%	0.3%	6.1%	6.1%
Per Pupil	\$ 6,621	\$ 3,781	\$ 3,515	\$ 266	\$ 1,310	\$ 800	\$ 140	\$ 369	\$ 1,125	\$ 549	\$ 557	\$ 19	\$ 405	\$ 405

Appendix D: Expenditure 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
Kalaheo														
Enrollment	1222													
Amount	\$ 7,158,739	\$ 4,129,173	\$ 3,773,277	\$ 355,896	\$ 1,304,679	\$ 944,169	\$ 123,091	\$ 237,419	\$ 1,210,053	\$ 571,053	\$ 620,055	\$ 18,945	\$ 514,834	\$ 514,834
% to Total School	100.0%	57.7%	52.7%	5.0%	18.2%	13.2%	1.7%	3.3%	16.9%	8.0%	8.7%	0.3%	7.2%	7.2%
Per Pupil	\$ 5,858	\$ 3,379	\$ 3,088	\$ 291	\$ 1,068	\$ 773	\$ 101	\$ 194	\$ 990	\$ 467	\$ 507	\$ 16	\$ 421	\$ 421
Windward District	Other Schools													
Kahuku High and Inter.														
Enrollment	1912													
Amount	\$ 10,349,213	\$ 5,966,454	\$ 5,606,121	\$ 360,333	\$ 1,846,126	\$ 1,159,009	\$ 211,792	\$ 475,325	\$ 1,931,514	\$ 1,078,930	\$ 752,722	\$ 99,862	\$ 605,119	\$ 605,119
% to Total School	100.0%	57.7%	54.2%	3.5%	17.8%	11.2%	2.0%	4.6%	18.7%	10.4%	7.3%	1.0%	5.8%	5.8%
Per Pupil	\$ 5,413	\$ 3,121	\$ 2,932	\$ 188	\$ 966	\$ 606	\$ 111	\$ 249	\$ 1,010	\$ 564	\$ 394	\$ 52	\$ 316	\$ 316
Waimanalo Elem. and Inter.														
Enrollment	649													
Amount	\$ 4,545,605	\$ 2,847,238	\$ 2,535,211	\$ 312,027	\$ 685,379	\$ 333,272	\$ 92,495	\$ 259,612	\$ 743,643	\$ 378,667	\$ 339,907	\$ 25,069	\$ 269,345	\$ 269,345
% to Total School	100.0%	62.6%	55.8%	6.9%	15.1%	7.3%	2.0%	5.7%	16.4%	8.3%	7.5%	0.6%	5.9%	5.9%
Per Pupil	\$ 7,004	\$ 4,387	\$ 3,906	\$ 481	\$ 1,056	\$ 514	\$ 143	\$ 400	\$ 1,146	\$ 583	\$ 524	\$ 39	\$ 415	\$ 415
Windward District	Alternative Schools													
Olomana														
Enrollment	149													
Amount	\$ 2,936,525	\$ 2,579,248	\$ 2,448,371	\$ 130,877	\$ 252,050	\$ 115,320	\$ 32,316	\$ 104,414	\$ 103,197	\$ 45,699	\$ 56,868	\$ 630	\$ 2,030	\$ 2,030
% to Total School	100.0%	87.8%	83.4%	4.5%	8.6%	3.9%	1.1%	3.6%	3.5%	1.6%	1.9%	0.0%	0.1%	0.1%
Per Pupil	\$ 19,708	\$ 17,310	\$ 16,432	\$ 878	\$ 1,692	\$ 774	\$ 217	\$ 701	\$ 693	\$ 307	\$ 382	\$ 4	\$ 14	\$ 14
Hawaii State Hospital														
Enrollment	2													
Amount	\$ 83,695	\$ 3,724	\$ 2,171	\$ 1,553	\$ 66,301	\$ 14,184	\$ 9,122	\$ 42,995	\$ 13,670	\$ 6,388	\$ 7,282	\$ -	\$ -	\$ -
% to Total School	100.0%	4.4%	2.6%	1.9%	79.2%	16.9%	10.9%	51.4%	16.3%	7.6%	8.7%	0.0%	0.0%	0.0%
Per Pupil	\$ 41,848	\$ 1,862	\$ 1,086	\$ 777	\$ 33,151	\$ 7,092	\$ 4,561	\$ 21,498	\$ 6,835	\$ 3,194	\$ 3,641	\$ -	\$ -	\$ -

Appendix D: Expenditure 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	Elementary Schools														
De Silva															
Enrollment	394														
Amount	\$ 2,267,091	\$ 1,313,744	\$ 1,241,806	71,938	\$ 351,228	\$ 240,790	\$ 31,787	\$ 78,651	\$ 454,586	\$ 258,402	\$ 191,103	\$ 5,081	\$ 147,533	\$ 147,533	
% to Total School	100.0%	57.9%	54.8%	3.2%	15.5%	10.6%	1.4%	3.5%	20.1%	11.4%	8.4%	0.2%	6.5%	6.5%	
Per Pupil	\$ 5,754	\$ 3,334	\$ 3,152	\$ 183	\$ 891	\$ 611	\$ 81	\$ 200	\$ 1,154	\$ 656	\$ 485	\$ 13	\$ 374	\$ 374	
Ha'aheo															
Enrollment	183														
Amount	\$ 1,105,844	\$ 662,627	\$ 627,418	\$ 35,209	\$ 194,666	\$ 155,976	\$ 13,745	\$ 24,945	\$ 120,811	\$ 37,081	\$ 81,860	\$ 1,870	\$ 127,740	\$ 127,740	
% to Total School	100.0%	59.9%	56.7%	3.2%	17.6%	14.1%	1.2%	2.3%	10.9%	3.4%	7.4%	0.2%	11.6%	11.6%	
Per Pupil	\$ 6,043	\$ 3,621	\$ 3,429	\$ 192	\$ 1,064	\$ 852	\$ 75	\$ 136	\$ 660	\$ 203	\$ 447	\$ 10	\$ 698	\$ 698	
Hilo Union															
Enrollment	620														
Amount	\$ 3,633,617	\$ 2,244,656	\$ 2,141,833	\$ 102,823	\$ 515,935	\$ 336,873	\$ 51,127	\$ 127,935	\$ 672,921	\$ 384,704	\$ 286,570	\$ 1,647	\$ 200,105	\$ 200,105	
% to Total School	100.0%	61.8%	58.9%	2.8%	14.2%	9.3%	1.4%	3.5%	18.5%	10.6%	7.9%	0.0%	5.5%	5.5%	
Per Pupil	\$ 5,861	\$ 3,620	\$ 3,455	\$ 166	\$ 832	\$ 543	\$ 82	\$ 206	\$ 1,085	\$ 620	\$ 462	\$ 3	\$ 323	\$ 323	
Holualoa															
Enrollment	438														
Amount	\$ 2,151,807	\$ 1,276,007	\$ 1,186,028	\$ 89,979	\$ 356,841	\$ 273,410	\$ 34,626	\$ 48,805	\$ 400,986	\$ 222,621	\$ 174,826	\$ 3,539	\$ 117,973	\$ 117,973	
% to Total School	100.0%	59.3%	55.1%	4.2%	16.6%	12.7%	1.6%	2.3%	18.6%	10.3%	8.1%	0.2%	5.5%	5.5%	
Per Pupil	\$ 4,913	\$ 2,913	\$ 2,708	\$ 205	\$ 815	\$ 624	\$ 79	\$ 111	\$ 915	\$ 508	\$ 399	\$ 8	\$ 269	\$ 269	
Honoka'a															
Enrollment	430														
Amount	\$ 2,108,626	\$ 1,355,367	\$ 1,266,248	\$ 89,119	\$ 364,839	\$ 238,741	\$ 34,466	\$ 91,632	\$ 256,459	\$ 79,474	\$ 173,153	\$ 3,832	\$ 131,961	\$ 131,961	
% to Total School	100.0%	64.3%	60.1%	4.2%	17.3%	11.3%	1.6%	4.3%	12.2%	3.8%	8.2%	0.2%	6.3%	6.3%	
Per Pupil	\$ 4,904	\$ 3,152	\$ 2,945	\$ 207	\$ 848	\$ 555	\$ 80	\$ 213	\$ 596	\$ 185	\$ 403	\$ 9	\$ 307	\$ 307	
Kahakai															
Enrollment	702														
Amount	\$ 3,744,661	\$ 2,419,852	\$ 2,227,106	\$ 192,746	\$ 428,839	\$ 297,739	\$ 56,160	\$ 74,940	\$ 704,768	\$ 383,414	\$ 307,969	\$ 13,385	\$ 191,202	\$ 191,202	
% to Total School	100.0%	64.6%	59.5%	5.1%	11.5%	8.0%	1.5%	2.0%	18.8%	10.2%	8.2%	0.4%	5.1%	5.1%	
Per Pupil	\$ 5,334	\$ 3,447	\$ 3,173	\$ 275	\$ 611	\$ 424	\$ 80	\$ 107	\$ 1,004	\$ 546	\$ 439	\$ 19	\$ 272	\$ 272	
Kapiolani															
Enrollment	571														
Amount	\$ 3,537,825	\$ 2,166,964	\$ 2,031,378	\$ 135,586	\$ 546,990	\$ 363,554	\$ 48,754	\$ 134,682	\$ 605,496	\$ 350,605	\$ 252,178	\$ 2,713	\$ 218,375	\$ 218,375	
% to Total School	100.0%	61.3%	57.4%	3.8%	15.5%	10.3%	1.4%	3.8%	17.1%	9.9%	7.1%	0.1%	6.2%	6.2%	
Per Pupil	\$ 6,196	\$ 3,795	\$ 3,558	\$ 237	\$ 958	\$ 637	\$ 85	\$ 236	\$ 1,060	\$ 614	\$ 442	\$ 5	\$ 382	\$ 382	

Appendix D: Expenditure 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
Kaumana														
Enrollment	327													
Amount	\$ 1,715,395	\$ 1,029,296	\$ 978,236	\$ 51,060	\$ 341,527	\$ 261,170	\$ 25,319	\$ 55,038	\$ 215,767	\$ 64,007	\$ 144,089	\$ 7,671	\$ 128,805	\$ 128,805
% to Total School	100.0%	60.0%	57.0%	3.0%	19.9%	15.2%	1.5%	3.2%	12.6%	3.7%	8.4%	0.4%	7.5%	7.5%
Per Pupil	\$ 5,246	\$ 3,148	\$ 2,992	\$ 156	\$ 1,044	\$ 799	\$ 77	\$ 168	\$ 660	\$ 196	\$ 441	\$ 23	\$ 394	\$ 394
Kea'au II														
Enrollment	835													
Amount	\$ 3,033,151	\$ 1,919,395	\$ 1,754,656	\$ 164,739	\$ 528,144	\$ 288,639	\$ 70,097	\$ 169,408	\$ 462,646	\$ 210,723	\$ 249,119	\$ 2,804	\$ 122,966	\$ 122,966
% to Total School	100.0%	63.3%	57.8%	5.4%	17.4%	9.5%	2.3%	5.6%	15.3%	6.9%	8.2%	0.1%	4.1%	4.1%
Per Pupil	\$ 3,633	\$ 2,299	\$ 2,101	\$ 197	\$ 633	\$ 346	\$ 84	\$ 203	\$ 554	\$ 252	\$ 298	\$ 3	\$ 147	\$ 147
Kealakehe														
Enrollment	1021													
Amount	\$ 4,731,202	\$ 3,240,353	\$ 3,034,356	\$ 205,997	\$ 638,797	\$ 423,367	\$ 81,566	\$ 133,864	\$ 614,318	\$ 180,582	\$ 426,562	\$ 7,174	\$ 237,734	\$ 237,734
% to Total School	100.0%	68.5%	64.1%	4.4%	13.5%	8.9%	1.7%	2.8%	13.0%	3.8%	9.0%	0.2%	5.0%	5.0%
Per Pupil	\$ 4,634	\$ 3,174	\$ 2,972	\$ 202	\$ 626	\$ 415	\$ 80	\$ 131	\$ 602	\$ 177	\$ 418	\$ 7	\$ 233	\$ 233
Keaukaha														
Enrollment	536													
Amount	\$ 2,983,533	\$ 1,825,546	\$ 1,691,969	\$ 133,577	\$ 423,284	\$ 285,779	\$ 42,155	\$ 95,350	\$ 592,450	\$ 373,857	\$ 214,131	\$ 4,462	\$ 142,253	\$ 142,253
% to Total School	100.0%	61.2%	56.7%	4.5%	14.2%	9.6%	1.4%	3.2%	19.9%	12.5%	7.2%	0.1%	4.8%	4.8%
Per Pupil	\$ 5,566	\$ 3,406	\$ 3,157	\$ 249	\$ 790	\$ 533	\$ 79	\$ 178	\$ 1,105	\$ 697	\$ 399	\$ 8	\$ 265	\$ 265
Keonepoku														
Enrollment	720													
Amount	\$ 3,546,621	\$ 2,256,046	\$ 2,038,109	\$ 217,937	\$ 478,887	\$ 275,726	\$ 60,711	\$ 142,450	\$ 593,293	\$ 289,797	\$ 297,930	\$ 5,566	\$ 218,395	\$ 218,395
% to Total School	100.0%	63.6%	57.5%	6.1%	13.5%	7.8%	1.7%	4.0%	16.7%	8.2%	8.4%	0.2%	6.2%	6.2%
Per Pupil	\$ 4,926	\$ 3,133	\$ 2,831	\$ 303	\$ 665	\$ 383	\$ 84	\$ 198	\$ 824	\$ 402	\$ 414	\$ 8	\$ 303	\$ 303
Kohala														
Enrollment	436													
Amount	\$ 2,219,498	\$ 1,454,313	\$ 1,382,194	\$ 72,119	\$ 392,014	\$ 261,189	\$ 35,308	\$ 95,517	\$ 239,420	\$ 81,521	\$ 155,860	\$ 2,039	\$ 133,751	\$ 133,751
% to Total School	100.0%	65.5%	62.3%	3.2%	17.7%	11.8%	1.6%	4.3%	10.8%	3.7%	7.0%	0.1%	6.0%	6.0%
Per Pupil	\$ 5,091	\$ 3,336	\$ 3,170	\$ 165	\$ 899	\$ 599	\$ 81	\$ 219	\$ 549	\$ 187	\$ 357	\$ 5	\$ 307	\$ 307
Konawaena														
Enrollment	683													
Amount	\$ 3,755,860	\$ 2,499,194	\$ 2,377,863	\$ 121,331	\$ 628,424	\$ 361,267	\$ 63,412	\$ 203,745	\$ 377,322	\$ 125,009	\$ 243,814	\$ 8,499	\$ 250,920	\$ 250,920
% to Total School	100.0%	66.5%	63.3%	3.2%	16.7%	9.6%	1.7%	5.4%	10.0%	3.3%	6.5%	0.2%	6.7%	6.7%
Per Pupil	\$ 5,499	\$ 3,659	\$ 3,481	\$ 178	\$ 920	\$ 529	\$ 93	\$ 298	\$ 552	\$ 183	\$ 357	\$ 12	\$ 367	\$ 367

Appendix D: Expenditure 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
Mountain View														
Enrollment	753													
Amount	\$ 4,329,405	\$ 2,560,089	\$ 2,370,190	\$ 189,899	\$ 657,295	\$ 442,739	\$ 64,388	\$ 150,168	\$ 868,025	\$ 530,932	\$ 332,063	\$ 5,030	\$ 243,996	\$ 243,996
% to Total School	100.0%	59.1%	54.7%	4.4%	15.2%	10.2%	1.5%	3.5%	20.0%	12.3%	7.7%	0.1%	5.6%	5.6%
Per Pupil	\$ 5,750	\$ 3,400	\$ 3,148	\$ 252	\$ 873	\$ 588	\$ 86	\$ 199	\$ 1,153	\$ 705	\$ 441	\$ 7	\$ 324	\$ 324
Pahoa														
Enrollment	615													
Amount	\$ 3,237,071	\$ 2,163,946	\$ 2,033,158	\$ 130,788	\$ 503,734	\$ 309,941	\$ 53,884	\$ 139,909	\$ 367,892	\$ 117,711	\$ 233,269	\$ 16,912	\$ 201,499	\$ 201,499
% to Total School	100.0%	66.8%	62.8%	4.0%	15.6%	9.6%	1.7%	4.3%	11.4%	3.6%	7.2%	0.5%	6.2%	6.2%
Per Pupil	\$ 5,264	\$ 3,519	\$ 3,306	\$ 213	\$ 819	\$ 504	\$ 88	\$ 227	\$ 598	\$ 191	\$ 379	\$ 27	\$ 328	\$ 328
Waiakea														
Enrollment	819													
Amount	\$ 4,154,095	\$ 2,891,534	\$ 2,791,642	\$ 99,892	\$ 494,368	\$ 302,938	\$ 59,088	\$ 132,342	\$ 539,121	\$ 152,276	\$ 377,118	\$ 9,727	\$ 229,072	\$ 229,072
% to Total School	100.0%	69.6%	67.2%	2.4%	11.9%	7.3%	1.4%	3.2%	13.0%	3.7%	9.1%	0.2%	5.5%	5.5%
Per Pupil	\$ 5,072	\$ 3,531	\$ 3,409	\$ 122	\$ 604	\$ 370	\$ 72	\$ 162	\$ 658	\$ 186	\$ 460	\$ 12	\$ 280	\$ 280
Waiakeawaena														
Enrollment	852													
Amount	\$ 4,562,842	\$ 2,822,920	\$ 2,687,061	\$ 135,859	\$ 665,957	\$ 465,997	\$ 61,355	\$ 138,605	\$ 835,585	\$ 488,548	\$ 340,413	\$ 6,624	\$ 238,380	\$ 238,380
% to Total School	100.0%	61.9%	58.9%	3.0%	14.6%	10.2%	1.3%	3.0%	18.3%	10.7%	7.5%	0.1%	5.2%	5.2%
Per Pupil	\$ 5,355	\$ 3,313	\$ 3,154	\$ 159	\$ 782	\$ 547	\$ 72	\$ 163	\$ 981	\$ 573	\$ 400	\$ 8	\$ 280	\$ 280
Waikoloa														
Enrollment	541													
Amount	\$ 2,488,428	\$ 1,434,662	\$ 1,324,484	\$ 110,178	\$ 342,728	\$ 205,399	\$ 41,212	\$ 96,117	\$ 566,629	\$ 292,599	\$ 268,952	\$ 5,078	\$ 144,409	\$ 144,409
% to Total School	100.0%	57.7%	53.2%	4.4%	13.8%	8.3%	1.7%	3.9%	22.8%	11.8%	10.8%	0.2%	5.8%	5.8%
Per Pupil	\$ 4,600	\$ 2,652	\$ 2,448	\$ 204	\$ 634	\$ 380	\$ 76	\$ 178	\$ 1,047	\$ 541	\$ 497	\$ 9	\$ 267	\$ 267
Hawaii District Intermediate/Middle Schools														
Hilo														
Enrollment	672													
Amount	\$ 4,064,529	\$ 2,558,547	\$ 2,286,358	\$ 272,189	\$ 516,158	\$ 295,533	\$ 57,560	\$ 163,065	\$ 658,107	\$ 326,590	\$ 323,755	\$ 7,762	\$ 331,717	\$ 331,717
% to Total School	100.0%	62.9%	56.3%	6.7%	12.7%	7.3%	1.4%	4.0%	16.2%	8.0%	8.0%	0.2%	8.2%	8.2%
Per Pupil	\$ 6,048	\$ 3,807	\$ 3,402	\$ 405	\$ 768	\$ 440	\$ 86	\$ 243	\$ 979	\$ 486	\$ 482	\$ 12	\$ 494	\$ 494
Kealahou														
Enrollment	951													
Amount	\$ 5,035,040	\$ 2,907,126	\$ 2,740,166	\$ 166,960	\$ 662,729	\$ 436,499	\$ 80,750	\$ 145,480	\$ 1,163,808	\$ 730,563	\$ 410,178	\$ 23,067	\$ 301,377	\$ 301,377
% to Total School	100.0%	57.7%	54.4%	3.3%	13.2%	8.7%	1.6%	2.9%	23.1%	14.5%	8.1%	0.5%	6.0%	6.0%
Per Pupil	\$ 5,294	\$ 3,057	\$ 2,881	\$ 176	\$ 697	\$ 459	\$ 85	\$ 153	\$ 1,224	\$ 768	\$ 431	\$ 24	\$ 317	\$ 317

Appendix D: Expenditure 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
Konawaena														
Enrollment	229													
Amount	\$ 1,241,659	\$ 761,904	\$ 712,449	\$ 49,455	\$ 177,427	\$ 109,409	\$ 21,816	\$ 46,202	\$ 128,489	\$ 57,416	\$ 67,330	\$ 3,743	\$ 173,839	\$ 173,839
% to Total School	100.0%	61.4%	57.4%	4.0%	14.3%	8.8%	1.8%	3.7%	10.3%	4.6%	5.4%	0.3%	14.0%	14.0%
Per Pupil	\$ 5,422	\$ 3,327	\$ 3,111	\$ 216	\$ 775	\$ 478	\$ 95	\$ 202	\$ 561	\$ 251	\$ 294	\$ 16	\$ 759	\$ 759
Waiakea														
Enrollment	1033													
Amount	\$ 5,474,628	\$ 3,081,959	\$ 2,883,549	\$ 198,410	\$ 747,292	\$ 417,763	\$ 139,807	\$ 189,722	\$ 1,187,966	\$ 742,407	\$ 436,203	\$ 9,356	\$ 457,411	\$ 457,411
% to Total School	100.0%	56.3%	52.7%	3.6%	13.7%	7.6%	2.6%	3.5%	21.7%	13.6%	8.0%	0.2%	8.4%	8.4%
Per Pupil	\$ 5,300	\$ 2,984	\$ 2,791	\$ 192	\$ 723	\$ 404	\$ 135	\$ 184	\$ 1,150	\$ 719	\$ 422	\$ 9	\$ 443	\$ 443
Hawaii District High Schools														
Hilo														
Enrollment	1763													
Amount	\$ 9,976,953	\$ 6,073,145	\$ 5,474,230	\$ 598,915	\$ 1,666,231	\$ 1,108,705	\$ 154,379	\$ 403,147	\$ 1,669,262	\$ 826,573	\$ 799,297	\$ 43,392	\$ 568,315	\$ 568,315
% to Total School	100.0%	60.9%	54.9%	6.0%	16.7%	11.1%	1.5%	4.0%	16.7%	8.3%	8.0%	0.4%	5.7%	5.7%
Per Pupil	\$ 5,659	\$ 3,445	\$ 3,105	\$ 340	\$ 945	\$ 629	\$ 88	\$ 229	\$ 947	\$ 469	\$ 453	\$ 25	\$ 322	\$ 322
Kealahou														
Enrollment	779													
Amount	\$ 3,661,376	\$ 1,853,504	\$ 1,611,541	\$ 241,963	\$ 669,352	\$ 482,185	\$ 68,937	\$ 118,230	\$ 844,920	\$ 371,004	\$ 455,900	\$ 18,016	\$ 293,600	\$ 293,600
% to Total School	100.0%	50.6%	44.0%	6.6%	18.3%	13.2%	1.9%	3.2%	23.1%	10.1%	12.5%	0.5%	8.0%	8.0%
Per Pupil	\$ 4,700	\$ 2,379	\$ 2,069	\$ 311	\$ 859	\$ 619	\$ 88	\$ 152	\$ 1,085	\$ 476	\$ 585	\$ 23	\$ 377	\$ 377
Konawaena														
Enrollment	1505													
Amount	\$ 9,126,342	\$ 5,361,410	\$ 4,787,118	\$ 574,292	\$ 1,530,655	\$ 1,060,922	\$ 140,061	\$ 329,672	\$ 1,711,010	\$ 920,196	\$ 777,688	\$ 13,126	\$ 523,267	\$ 523,267
% to Total School	100.0%	58.7%	52.5%	6.3%	16.8%	11.6%	1.5%	3.6%	18.7%	10.1%	8.5%	0.1%	5.7%	5.7%
Per Pupil	\$ 6,064	\$ 3,562	\$ 3,181	\$ 382	\$ 1,017	\$ 705	\$ 93	\$ 219	\$ 1,137	\$ 611	\$ 517	\$ 9	\$ 348	\$ 348
Waiakea														
Enrollment	2475													
Amount	\$ 12,161,244	\$ 7,584,005	\$ 6,987,758	\$ 596,247	\$ 2,003,235	\$ 1,339,432	\$ 188,349	\$ 475,454	\$ 1,883,381	\$ 859,293	\$ 995,131	\$ 28,957	\$ 690,623	\$ 690,623
% to Total School	100.0%	62.4%	57.5%	4.9%	16.5%	11.0%	1.5%	3.9%	15.5%	7.1%	8.2%	0.2%	5.7%	5.7%
Per Pupil	\$ 4,914	\$ 3,064	\$ 2,823	\$ 241	\$ 809	\$ 541	\$ 76	\$ 192	\$ 761	\$ 347	\$ 402	\$ 12	\$ 279	\$ 279
Hawaii District Other Schools														
Honaunau														
Enrollment	391													
Amount	\$ 2,398,264	\$ 1,616,317	\$ 1,518,344	\$ 97,973	\$ 360,908	\$ 236,105	\$ 36,883	\$ 87,920	\$ 252,479	\$ 74,457	\$ 176,332	\$ 1,690	\$ 168,560	\$ 168,560
% to Total School	100.0%	67.4%	63.3%	4.1%	15.0%	9.8%	1.5%	3.7%	10.5%	3.1%	7.4%	0.1%	7.0%	7.0%
Per Pupil	\$ 6,134	\$ 4,134	\$ 3,883	\$ 251	\$ 923	\$ 604	\$ 94	\$ 225	\$ 646	\$ 190	\$ 451	\$ 4	\$ 431	\$ 431

Appendix D: Expenditure 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
Honoka'a High and Inter.														
Enrollment	899													
Amount	\$ 5,745,358	\$ 3,278,828	\$ 2,853,063	\$ 425,765	\$ 963,295	\$ 643,212	\$ 79,608	\$ 240,475	\$ 1,024,543	\$ 569,060	\$ 450,200	\$ 5,283	\$ 478,692	\$ 478,692
% to Total School	100.0%	57.1%	49.7%	7.4%	16.8%	11.2%	1.4%	4.2%	17.8%	9.9%	7.8%	0.1%	8.3%	8.3%
Per Pupil	\$ 6,391	\$ 3,647	\$ 3,174	\$ 474	\$ 1,072	\$ 715	\$ 89	\$ 267	\$ 1,140	\$ 633	\$ 501	\$ 6	\$ 532	\$ 532
Hookena														
Enrollment	321													
Amount	\$ 2,107,519	\$ 1,240,752	\$ 1,191,981	\$ 48,771	\$ 348,251	\$ 195,563	\$ 31,508	\$ 121,180	\$ 370,725	\$ 219,831	\$ 144,587	\$ 6,307	\$ 147,791	\$ 147,791
% to Total School	100.0%	58.9%	56.6%	2.3%	16.5%	9.3%	1.5%	5.7%	17.6%	10.4%	6.9%	0.3%	7.0%	7.0%
Per Pupil	\$ 6,565	\$ 3,865	\$ 3,713	\$ 152	\$ 1,085	\$ 609	\$ 98	\$ 378	\$ 1,155	\$ 685	\$ 450	\$ 20	\$ 460	\$ 460
Kalaniana'ole Elem. & Inter.														
Enrollment	499													
Amount	\$ 3,004,826	\$ 1,698,514	\$ 1,595,509	\$ 103,005	\$ 435,032	\$ 312,598	\$ 39,278	\$ 83,156	\$ 716,046	\$ 469,948	\$ 240,953	\$ 5,145	\$ 155,234	\$ 155,234
% to Total School	100.0%	56.5%	53.1%	3.4%	14.5%	10.4%	1.3%	2.8%	23.8%	15.6%	8.0%	0.2%	5.2%	5.2%
Per Pupil	\$ 6,022	\$ 3,404	\$ 3,197	\$ 206	\$ 872	\$ 626	\$ 79	\$ 167	\$ 1,435	\$ 942	\$ 483	\$ 10	\$ 311	\$ 311
Ka'u High and Pahala Elem.														
Enrollment	542													
Amount	\$ 4,039,055	\$ 2,282,630	\$ 2,070,408	\$ 212,222	\$ 671,494	\$ 474,803	\$ 54,755	\$ 141,936	\$ 767,178	\$ 323,044	\$ 435,771	\$ 8,363	\$ 317,753	\$ 317,753
% to Total School	100.0%	56.5%	51.3%	5.3%	16.6%	11.8%	1.4%	3.5%	19.0%	8.0%	10.8%	0.2%	7.9%	7.9%
Per Pupil	\$ 7,452	\$ 4,211	\$ 3,820	\$ 392	\$ 1,239	\$ 876	\$ 101	\$ 262	\$ 1,415	\$ 596	\$ 804	\$ 15	\$ 586	\$ 586
Kea'au Elem. and Inter.														
Enrollment	627													
Amount	\$ 4,949,941	\$ 3,084,322	\$ 2,835,736	\$ 248,586	\$ 598,806	\$ 382,573	\$ 57,765	\$ 158,468	\$ 927,383	\$ 551,384	\$ 370,047	\$ 5,952	\$ 339,430	\$ 339,430
% to Total School	100.0%	62.3%	57.3%	5.0%	12.1%	7.7%	1.2%	3.2%	18.7%	11.1%	7.5%	0.1%	6.9%	6.9%
Per Pupil	\$ 7,895	\$ 4,919	\$ 4,523	\$ 396	\$ 955	\$ 610	\$ 92	\$ 253	\$ 1,479	\$ 879	\$ 590	\$ 9	\$ 541	\$ 541
Kohala High and Inter.														
Enrollment	590													
Amount	\$ 4,297,262	\$ 2,347,316	\$ 2,087,888	\$ 259,428	\$ 687,056	\$ 472,836	\$ 52,430	\$ 161,790	\$ 917,806	\$ 489,548	\$ 416,164	\$ 12,094	\$ 345,084	\$ 345,084
% to Total School	100.0%	54.6%	48.6%	6.0%	16.0%	11.0%	1.2%	3.8%	21.4%	11.4%	9.7%	0.3%	8.0%	8.0%
Per Pupil	\$ 7,283	\$ 3,979	\$ 3,539	\$ 440	\$ 1,165	\$ 801	\$ 89	\$ 274	\$ 1,556	\$ 830	\$ 705	\$ 20	\$ 585	\$ 585
Laupahoehoe High & Elem.														
Enrollment	294													
Amount	\$ 2,706,122	\$ 1,532,142	\$ 1,386,530	\$ 145,612	\$ 458,758	\$ 363,752	\$ 31,454	\$ 63,552	\$ 467,787	\$ 195,295	\$ 262,182	\$ 10,310	\$ 247,435	\$ 247,435
% to Total School	100.0%	56.6%	51.2%	5.4%	17.0%	13.4%	1.2%	2.3%	17.3%	7.2%	9.7%	0.4%	9.1%	9.1%
Per Pupil	\$ 9,204	\$ 5,211	\$ 4,716	\$ 495	\$ 1,560	\$ 1,237	\$ 107	\$ 216	\$ 1,591	\$ 664	\$ 892	\$ 35	\$ 842	\$ 842

Appendix D: Expenditure 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
Na'alehu														
Enrollment	443													
Amount	\$ 2,735,058	\$ 1,728,253	\$ 1,609,311	\$ 118,942	\$ 349,695	\$ 199,587	\$ 40,447	\$ 109,661	\$ 503,655	\$ 308,870	\$ 194,298	\$ 487	\$ 153,455	\$ 153,455
% to Total School	100.0%	63.2%	58.8%	4.3%	12.8%	7.3%	1.5%	4.0%	18.4%	11.3%	7.1%	0.0%	5.6%	5.6%
Per Pupil	\$ 6,174	\$ 3,901	\$ 3,633	\$ 268	\$ 789	\$ 451	\$ 91	\$ 248	\$ 1,137	\$ 697	\$ 439	\$ 1	\$ 346	\$ 346
Pa'aulo Elem. and Inter.														
Enrollment	255													
Amount	\$ 1,736,831	\$ 1,022,272	\$ 929,296	\$ 92,976	\$ 249,347	\$ 163,087	\$ 22,312	\$ 63,948	\$ 341,521	\$ 176,426	\$ 151,319	\$ 13,776	\$ 123,691	\$ 123,691
% to Total School	100.0%	58.9%	53.5%	5.4%	14.4%	9.4%	1.3%	3.7%	19.7%	10.2%	8.7%	0.8%	7.1%	7.1%
Per Pupil	\$ 6,811	\$ 4,009	\$ 3,644	\$ 365	\$ 978	\$ 640	\$ 87	\$ 251	\$ 1,339	\$ 692	\$ 593	\$ 54	\$ 485	\$ 485
Pahoa High and Inter.														
Enrollment	1050													
Amount	\$ 6,588,971	\$ 3,773,809	\$ 3,468,997	\$ 304,812	\$ 1,066,583	\$ 702,824	\$ 97,515	\$ 266,244	\$ 1,319,441	\$ 772,413	\$ 525,913	\$ 21,115	\$ 429,138	\$ 429,138
% to Total School	100.0%	57.3%	52.6%	4.6%	16.2%	10.7%	1.5%	4.0%	20.0%	11.7%	8.0%	0.3%	6.5%	6.5%
Per Pupil	\$ 6,275	\$ 3,594	\$ 3,304	\$ 290	\$ 1,016	\$ 669	\$ 93	\$ 254	\$ 1,257	\$ 736	\$ 501	\$ 20	\$ 409	\$ 409
Waimea Elem. and Inter.														
Enrollment	1199													
Amount	\$ 6,309,537	\$ 3,842,151	\$ 3,631,547	\$ 210,604	\$ 977,407	\$ 566,670	\$ 103,398	\$ 307,339	\$ 1,096,617	\$ 584,620	\$ 447,403	\$ 64,594	\$ 393,362	\$ 393,362
% to Total School	100.0%	60.9%	57.6%	3.3%	15.5%	9.0%	1.6%	4.9%	17.4%	9.3%	7.1%	1.0%	6.2%	6.2%
Per Pupil	\$ 5,262	\$ 3,204	\$ 3,029	\$ 176	\$ 815	\$ 473	\$ 86	\$ 256	\$ 915	\$ 488	\$ 373	\$ 54	\$ 328	\$ 328

Appendix D: Expenditure 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
Kilohana														
Enrollment	133													
Amount	\$ 1,381,739	\$ 793,833	\$ 707,790	\$ 86,043	\$ 219,918	\$ 129,570	\$ 22,543	\$ 67,805	\$ 239,356	\$ 140,505	\$ 95,988	\$ 2,863	\$ 128,632	\$ 128,632
% to Total School	100.0%	57.5%	51.2%	6.2%	15.9%	9.4%	1.6%	4.9%	17.3%	10.2%	6.9%	0.2%	9.3%	9.3%
Per Pupil	\$ 10,389	\$ 5,969	\$ 5,322	\$ 647	\$ 1,654	\$ 974	\$ 169	\$ 510	\$ 1,800	\$ 1,056	\$ 722	\$ 22	\$ 967	\$ 967
Kualapu'u														
Enrollment	421													
Amount	\$ 2,477,871	\$ 1,343,795	\$ 1,292,469	\$ 51,326	\$ 422,326	\$ 244,260	\$ 59,771	\$ 118,295	\$ 573,766	\$ 346,384	\$ 202,681	\$ 24,701	\$ 137,984	\$ 137,984
% to Total School	100.0%	54.2%	52.2%	2.1%	17.0%	9.9%	2.4%	4.8%	23.2%	14.0%	8.2%	1.0%	5.6%	5.6%
Per Pupil	\$ 5,886	\$ 3,192	\$ 3,070	\$ 122	\$ 1,003	\$ 580	\$ 142	\$ 281	\$ 1,363	\$ 823	\$ 481	\$ 59	\$ 328	\$ 328
Kula														
Enrollment	518													
Amount	\$ 2,727,378	\$ 1,662,175	\$ 1,575,567	\$ 86,608	\$ 403,070	\$ 276,640	\$ 37,359	\$ 89,071	\$ 522,550	\$ 291,278	\$ 225,624	\$ 5,648	\$ 139,583	\$ 139,583
% to Total School	100.0%	60.9%	57.8%	3.2%	14.8%	10.1%	1.4%	3.3%	19.2%	10.7%	8.3%	0.2%	5.1%	5.1%
Per Pupil	\$ 5,265	\$ 3,209	\$ 3,042	\$ 167	\$ 778	\$ 534	\$ 72	\$ 172	\$ 1,009	\$ 562	\$ 436	\$ 11	\$ 269	\$ 269
Lihikai														
Enrollment	1045													
Amount	\$ 5,870,941	\$ 3,635,506	\$ 3,420,830	\$ 214,676	\$ 910,484	\$ 526,535	\$ 101,868	\$ 282,081	\$ 1,031,075	\$ 598,969	\$ 415,503	\$ 16,603	\$ 293,876	\$ 293,876
% to Total School	100.0%	61.9%	58.3%	3.7%	15.5%	9.0%	1.7%	4.8%	17.6%	10.2%	7.1%	0.3%	5.0%	5.0%
Per Pupil	\$ 5,618	\$ 3,479	\$ 3,274	\$ 205	\$ 871	\$ 504	\$ 97	\$ 270	\$ 987	\$ 573	\$ 398	\$ 16	\$ 281	\$ 281
Makawao														
Enrollment	590													
Amount	\$ 3,365,970	\$ 2,164,785	\$ 2,027,571	\$ 137,214	\$ 416,685	\$ 274,822	\$ 43,719	\$ 98,144	\$ 605,097	\$ 371,280	\$ 229,246	\$ 4,571	\$ 179,403	\$ 179,403
% to Total School	100.0%	64.3%	60.2%	4.1%	12.4%	8.2%	1.3%	2.9%	18.0%	11.0%	6.8%	0.1%	5.3%	5.3%
Per Pupil	\$ 5,705	\$ 3,669	\$ 3,437	\$ 233	\$ 706	\$ 466	\$ 74	\$ 166	\$ 1,026	\$ 629	\$ 389	\$ 8	\$ 304	\$ 304
Maunaloa														
Enrollment	83													
Amount	\$ 859,989	\$ 464,781	\$ 438,335	\$ 26,446	\$ 102,431	\$ 61,837	\$ 13,418	\$ 27,176	\$ 205,320	\$ 114,821	\$ 82,318	\$ 8,181	\$ 87,457	\$ 87,457
% to Total School	100.0%	54.0%	51.0%	3.1%	11.9%	7.2%	1.6%	3.2%	23.9%	13.4%	9.6%	1.0%	10.2%	10.2%
Per Pupil	\$ 10,361	\$ 5,600	\$ 5,281	\$ 319	\$ 1,234	\$ 745	\$ 162	\$ 327	\$ 2,474	\$ 1,383	\$ 992	\$ 99	\$ 1,054	\$ 1,054
Nahienaena														
Enrollment	694													
Amount	\$ 3,103,293	\$ 1,960,105	\$ 1,845,953	\$ 114,152	\$ 491,063	\$ 298,222	\$ 66,486	\$ 126,355	\$ 423,520	\$ 128,726	\$ 289,883	\$ 4,911	\$ 228,605	\$ 228,605
% to Total School	100.0%	63.2%	59.5%	3.7%	15.8%	9.6%	2.1%	4.1%	13.6%	4.1%	9.3%	0.2%	7.4%	7.4%
Per Pupil	\$ 4,472	\$ 2,824	\$ 2,660	\$ 164	\$ 708	\$ 430	\$ 96	\$ 182	\$ 610	\$ 185	\$ 418	\$ 7	\$ 329	\$ 329

Appendix D: Expenditure 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
Pa'ia														
Enrollment	240													
Amount	\$ 1,664,126	\$ 921,448	\$ 843,800	\$ 77,648	\$ 262,398	\$ 208,093	\$ 18,463	\$ 35,842	\$ 336,959	\$ 188,737	\$ 144,215	\$ 4,007	\$ 143,321	\$ 143,321
% to Total School	100.0%	55.4%	50.7%	4.7%	15.8%	12.5%	1.1%	2.2%	20.2%	11.3%	8.7%	0.2%	8.6%	8.6%
Per Pupil	\$ 6,934	\$ 3,839	\$ 3,516	\$ 324	\$ 1,093	\$ 867	\$ 77	\$ 149	\$ 1,404	\$ 786	\$ 601	\$ 17	\$ 597	\$ 597
Pukalani														
Enrollment	523													
Amount	\$ 3,075,038	\$ 1,842,477	\$ 1,748,752	\$ 93,725	\$ 464,043	\$ 323,414	\$ 39,218	\$ 101,411	\$ 574,486	\$ 341,399	\$ 229,253	\$ 3,834	\$ 194,032	\$ 194,032
% to Total School	100.0%	59.9%	56.9%	3.0%	15.1%	10.5%	1.3%	3.3%	18.7%	11.1%	7.5%	0.1%	6.3%	6.3%
Per Pupil	\$ 5,880	\$ 3,523	\$ 3,344	\$ 179	\$ 887	\$ 618	\$ 75	\$ 194	\$ 1,098	\$ 653	\$ 438	\$ 7	\$ 371	\$ 371
Waihe'e														
Enrollment	873													
Amount	\$ 4,417,248	\$ 2,601,747	\$ 2,438,444	\$ 163,303	\$ 783,628	\$ 443,083	\$ 87,499	\$ 253,046	\$ 796,441	\$ 471,063	\$ 317,229	\$ 8,149	\$ 235,432	\$ 235,432
% to Total School	100.0%	58.9%	55.2%	3.7%	17.7%	10.0%	2.0%	5.7%	18.0%	10.7%	7.2%	0.2%	5.3%	5.3%
Per Pupil	\$ 5,060	\$ 2,980	\$ 2,793	\$ 187	\$ 898	\$ 508	\$ 100	\$ 290	\$ 912	\$ 540	\$ 363	\$ 9	\$ 270	\$ 270
Wailuku														
Enrollment	900													
Amount	\$ 5,310,681	\$ 3,211,191	\$ 3,015,974	\$ 195,217	\$ 959,904	\$ 587,126	\$ 92,855	\$ 279,923	\$ 903,905	\$ 531,570	\$ 371,332	\$ 1,003	\$ 235,681	\$ 235,681
% to Total School	100.0%	60.5%	56.8%	3.7%	18.1%	11.1%	1.7%	5.3%	17.0%	10.0%	7.0%	0.0%	4.4%	4.4%
Per Pupil	\$ 5,901	\$ 3,568	\$ 3,351	\$ 217	\$ 1,067	\$ 652	\$ 103	\$ 311	\$ 1,004	\$ 591	\$ 413	\$ 1	\$ 262	\$ 262
Maui District Intermediate/Middle Schools														
I'ao														
Enrollment	849													
Amount	\$ 4,194,444	\$ 2,403,972	\$ 2,240,831	\$ 163,141	\$ 713,383	\$ 342,015	\$ 88,214	\$ 283,154	\$ 742,137	\$ 428,236	\$ 307,777	\$ 6,124	\$ 334,952	\$ 334,952
% to Total School	100.0%	57.3%	53.4%	3.9%	17.0%	8.2%	2.1%	6.8%	17.7%	10.2%	7.3%	0.1%	8.0%	8.0%
Per Pupil	\$ 4,940	\$ 2,832	\$ 2,639	\$ 192	\$ 840	\$ 403	\$ 104	\$ 334	\$ 874	\$ 504	\$ 363	\$ 7	\$ 395	\$ 395
Kalama														
Enrollment	1185													
Amount	\$ 6,360,883	\$ 3,779,828	\$ 3,616,028	\$ 163,800	\$ 1,019,510	\$ 603,725	\$ 95,064	\$ 320,721	\$ 1,130,583	\$ 603,021	\$ 508,184	\$ 19,378	\$ 430,962	\$ 430,962
% to Total School	100.0%	59.4%	56.8%	2.6%	16.0%	9.5%	1.5%	5.0%	17.8%	9.5%	8.0%	0.3%	6.8%	6.8%
Per Pupil	\$ 5,368	\$ 3,190	\$ 3,052	\$ 138	\$ 860	\$ 509	\$ 80	\$ 271	\$ 954	\$ 509	\$ 429	\$ 16	\$ 364	\$ 364
Lahaina														
Enrollment	616													
Amount	\$ 3,306,709	\$ 1,840,881	\$ 1,715,221	\$ 125,660	\$ 551,590	\$ 284,848	\$ 66,281	\$ 200,461	\$ 588,043	\$ 284,151	\$ 289,888	\$ 14,004	\$ 326,195	\$ 326,195
% to Total School	100.0%	55.7%	51.9%	3.8%	16.7%	8.6%	2.0%	6.1%	17.8%	8.6%	8.8%	0.4%	9.9%	9.9%
Per Pupil	\$ 5,368	\$ 2,988	\$ 2,784	\$ 204	\$ 895	\$ 462	\$ 108	\$ 325	\$ 955	\$ 461	\$ 471	\$ 23	\$ 530	\$ 530

Appendix D: Expenditure 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
Lokelani														
Enrollment	664													
Amount	\$ 3,152,964	\$ 1,908,289	\$ 1,771,780	\$ 136,509	\$ 554,744	\$ 277,332	\$ 67,273	\$ 210,139	\$ 417,224	\$ 114,875	\$ 295,517	\$ 6,832	\$ 272,707	\$ 272,707
% to Total School	100.0%	60.5%	56.2%	4.3%	17.6%	8.8%	2.1%	6.7%	13.2%	3.6%	9.4%	0.2%	8.6%	8.6%
Per Pupil	\$ 4,748	\$ 2,874	\$ 2,668	\$ 206	\$ 835	\$ 418	\$ 101	\$ 316	\$ 628	\$ 173	\$ 445	\$ 10	\$ 411	\$ 411
Maui Waena														
Enrollment	935													
Amount	\$ 4,905,547	\$ 2,799,337	\$ 2,670,600	\$ 128,737	\$ 764,043	\$ 383,700	\$ 93,261	\$ 287,082	\$ 974,447	\$ 534,564	\$ 430,603	\$ 9,280	\$ 367,720	\$ 367,720
% to Total School	100.0%	57.1%	54.4%	2.6%	15.6%	7.8%	1.9%	5.9%	19.9%	10.9%	8.8%	0.2%	7.5%	7.5%
Per Pupil	\$ 5,247	\$ 2,994	\$ 2,856	\$ 138	\$ 817	\$ 410	\$ 100	\$ 307	\$ 1,042	\$ 572	\$ 461	\$ 10	\$ 393	\$ 393
Maui District High Schools														
Baldwin														
Enrollment	1721													
Amount	\$ 9,630,733	\$ 5,721,080	\$ 5,306,201	\$ 414,879	\$ 1,794,083	\$ 980,572	\$ 242,630	\$ 570,881	\$ 1,586,508	\$ 757,077	\$ 800,191	\$ 29,240	\$ 529,062	\$ 529,062
% to Total School	100.0%	59.4%	55.1%	4.3%	18.6%	10.2%	2.5%	5.9%	16.5%	7.9%	8.3%	0.3%	5.5%	5.5%
Per Pupil	\$ 5,596	\$ 3,324	\$ 3,083	\$ 241	\$ 1,042	\$ 570	\$ 141	\$ 332	\$ 922	\$ 440	\$ 465	\$ 17	\$ 307	\$ 307
Lahainaluna														
Enrollment	892													
Amount	\$ 5,168,868	\$ 2,882,788	\$ 2,586,240	\$ 296,548	\$ 949,466	\$ 655,198	\$ 91,758	\$ 202,510	\$ 937,520	\$ 516,338	\$ 411,174	\$ 10,008	\$ 399,094	\$ 399,094
% to Total School	100.0%	55.8%	50.0%	5.7%	18.4%	12.7%	1.8%	3.9%	18.1%	10.0%	8.0%	0.2%	7.7%	7.7%
Per Pupil	\$ 5,795	\$ 3,232	\$ 2,899	\$ 332	\$ 1,064	\$ 735	\$ 103	\$ 227	\$ 1,051	\$ 579	\$ 461	\$ 11	\$ 447	\$ 447
Kekaulike														
Enrollment	1314													
Amount	\$ 6,572,431	\$ 3,476,470	\$ 3,196,195	\$ 280,275	\$ 1,344,677	\$ 857,635	\$ 154,318	\$ 332,724	\$ 1,350,133	\$ 644,191	\$ 685,223	\$ 20,719	\$ 401,151	\$ 401,151
% to Total School	100.0%	52.9%	48.6%	4.3%	20.5%	13.0%	2.3%	5.1%	20.5%	9.8%	10.4%	0.3%	6.1%	6.1%
Per Pupil	\$ 5,002	\$ 2,646	\$ 2,432	\$ 213	\$ 1,023	\$ 653	\$ 117	\$ 253	\$ 1,027	\$ 490	\$ 521	\$ 16	\$ 305	\$ 305
Maui														
Enrollment	1656													
Amount	\$ 9,203,507	\$ 5,502,868	\$ 5,084,840	\$ 418,028	\$ 1,549,037	\$ 941,780	\$ 161,295	\$ 445,962	\$ 1,683,645	\$ 819,111	\$ 844,184	\$ 20,350	\$ 467,957	\$ 467,957
% to Total School	100.0%	59.8%	55.2%	4.5%	16.8%	10.2%	1.8%	4.8%	18.3%	8.9%	9.2%	0.2%	5.1%	5.1%
Per Pupil	\$ 5,558	\$ 3,323	\$ 3,071	\$ 252	\$ 935	\$ 569	\$ 97	\$ 269	\$ 1,017	\$ 495	\$ 510	\$ 12	\$ 283	\$ 283
Maui District Other Schools														
Hana High and Elementary														
Enrollment	412													
Amount	\$ 3,267,913	\$ 1,779,609	\$ 1,650,186	\$ 129,423	\$ 567,641	\$ 374,020	\$ 46,148	\$ 147,473	\$ 642,259	\$ 316,557	\$ 308,508	\$ 17,194	\$ 278,404	\$ 278,404
% to Total School	100.0%	54.5%	50.5%	4.0%	17.4%	11.4%	1.4%	4.5%	19.7%	9.7%	9.4%	0.5%	8.5%	8.5%
Per Pupil	\$ 7,932	\$ 4,319	\$ 4,005	\$ 314	\$ 1,378	\$ 908	\$ 112	\$ 358	\$ 1,559	\$ 768	\$ 749	\$ 42	\$ 676	\$ 676

Appendix D: Expenditure 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
Lanai High and Elementary														
Enrollment	683													
Amount	\$ 4,444,177	\$ 2,500,974	\$ 2,220,388	\$ 280,586	\$ 759,598	\$ 518,078	\$ 75,988	\$ 165,532	\$ 852,786	\$ 445,797	\$ 383,704	\$ 23,285	\$ 330,819	\$ 330,819
% to Total School	100.0%	56.3%	50.0%	6.3%	17.1%	11.7%	1.7%	3.7%	19.2%	10.0%	8.6%	0.5%	7.4%	7.4%
Per Pupil	\$ 6,507	\$ 3,662	\$ 3,251	\$ 411	\$ 1,112	\$ 759	\$ 111	\$ 242	\$ 1,249	\$ 653	\$ 562	\$ 34	\$ 484	\$ 484
Moloka'i High and Intermediate														
Enrollment	833													
Amount	\$ 5,179,572	\$ 2,824,079	\$ 2,618,382	\$ 205,697	\$ 1,009,242	\$ 581,741	\$ 124,176	\$ 303,325	\$ 1,022,192	\$ 565,399	\$ 431,364	\$ 25,429	\$ 324,059	\$ 324,059
% to Total School	100.0%	54.5%	50.6%	4.0%	19.5%	11.2%	2.4%	5.9%	19.7%	10.9%	8.3%	0.5%	6.3%	6.3%
Per Pupil	\$ 6,218	\$ 3,390	\$ 3,143	\$ 247	\$ 1,212	\$ 698	\$ 149	\$ 364	\$ 1,227	\$ 679	\$ 518	\$ 31	\$ 389	\$ 389

Appendix D: Expenditure 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	
Kauai District	Elementary Schools														
Eleele															
Enrollment	529														
Amount	\$ 3,255,600	\$ 1,883,618	\$ 1,751,943	131,675	\$ 562,749	\$ 310,579	\$ 82,158	\$ 170,012	\$ 669,673	\$ 383,627	\$ 282,536	\$ 3,510	\$ 139,560	\$ 139,560	
% to Total School	100.0%	57.9%	53.8%	4.0%	17.3%	9.5%	2.5%	5.2%	20.6%	11.8%	8.7%	0.1%	4.3%	4.3%	
Per Pupil	\$ 6,154	\$ 3,561	\$ 3,312	\$ 249	\$ 1,064	\$ 587	\$ 155	\$ 321	\$ 1,266	\$ 725	\$ 534	\$ 7	\$ 264	\$ 264	
Hanalei															
Enrollment	317														
Amount	\$ 1,824,466	\$ 998,484	\$ 925,429	\$ 73,055	\$ 320,690	\$ 202,941	\$ 42,603	\$ 75,146	\$ 384,572	\$ 188,994	\$ 171,598	\$ 23,980	\$ 120,720	\$ 120,720	
% to Total School	100.0%	54.7%	50.7%	4.0%	17.6%	11.1%	2.3%	4.1%	21.1%	10.4%	9.4%	1.3%	6.6%	6.6%	
Per Pupil	\$ 5,755	\$ 3,150	\$ 2,919	\$ 230	\$ 1,012	\$ 640	\$ 134	\$ 237	\$ 1,213	\$ 596	\$ 541	\$ 76	\$ 381	\$ 381	
Kalaheo															
Enrollment	599														
Amount	\$ 3,419,641	\$ 1,929,611	\$ 1,802,315	\$ 127,296	\$ 577,436	\$ 342,610	\$ 90,477	\$ 144,349	\$ 696,401	\$ 362,451	\$ 328,333	\$ 5,617	\$ 216,193	\$ 216,193	
% to Total School	100.0%	56.4%	52.7%	3.7%	16.9%	10.0%	2.6%	4.2%	20.4%	10.6%	9.6%	0.2%	6.3%	6.3%	
Per Pupil	\$ 5,709	\$ 3,221	\$ 3,009	\$ 213	\$ 964	\$ 572	\$ 151	\$ 241	\$ 1,163	\$ 605	\$ 548	\$ 9	\$ 361	\$ 361	
Kapaa															
Enrollment	1106														
Amount	\$ 6,014,848	\$ 4,095,474	\$ 3,874,998	\$ 220,476	\$ 980,552	\$ 541,306	\$ 130,895	\$ 308,351	\$ 669,258	\$ 202,766	\$ 438,690	\$ 27,802	\$ 269,564	\$ 269,564	
% to Total School	100.0%	68.1%	64.4%	3.7%	16.3%	9.0%	2.2%	5.1%	11.1%	3.4%	7.3%	0.5%	4.5%	4.5%	
Per Pupil	\$ 5,438	\$ 3,703	\$ 3,504	\$ 199	\$ 887	\$ 489	\$ 118	\$ 279	\$ 605	\$ 183	\$ 397	\$ 25	\$ 244	\$ 244	
Kaunualii															
Enrollment	869														
Amount	\$ 4,990,827	\$ 2,882,824	\$ 2,621,172	\$ 261,652	\$ 945,040	\$ 507,873	\$ 120,520	\$ 316,647	\$ 941,194	\$ 550,652	\$ 383,507	\$ 7,035	\$ 221,769	\$ 221,769	
% to Total School	100.0%	57.8%	52.5%	5.2%	18.9%	10.2%	2.4%	6.3%	18.9%	11.0%	7.7%	0.1%	4.4%	4.4%	
Per Pupil	\$ 5,743	\$ 3,317	\$ 3,016	\$ 301	\$ 1,088	\$ 584	\$ 139	\$ 364	\$ 1,083	\$ 634	\$ 441	\$ 8	\$ 255	\$ 255	
Kekaha															
Enrollment	350														
Amount	\$ 2,392,656	\$ 1,389,312	\$ 1,276,483	\$ 112,829	\$ 423,903	\$ 246,741	\$ 54,571	\$ 122,591	\$ 450,981	\$ 249,082	\$ 198,705	\$ 3,194	\$ 128,460	\$ 128,460	
% to Total School	100.0%	58.1%	53.4%	4.7%	17.7%	10.3%	2.3%	5.1%	18.8%	10.4%	8.3%	0.1%	5.4%	5.4%	
Per Pupil	\$ 6,836	\$ 3,969	\$ 3,647	\$ 322	\$ 1,211	\$ 705	\$ 156	\$ 350	\$ 1,289	\$ 712	\$ 568	\$ 9	\$ 367	\$ 367	
Kilauea															
Enrollment	293														
Amount	\$ 1,876,341	\$ 1,049,194	\$ 955,962	\$ 93,232	\$ 352,457	\$ 230,405	\$ 35,035	\$ 87,017	\$ 350,854	\$ 189,498	\$ 157,334	\$ 4,022	\$ 123,836	\$ 123,836	
% to Total School	100.0%	55.9%	50.9%	5.0%	18.8%	12.3%	1.9%	4.6%	18.7%	10.1%	8.4%	0.2%	6.6%	6.6%	
Per Pupil	\$ 6,404	\$ 3,581	\$ 3,263	\$ 318	\$ 1,203	\$ 786	\$ 120	\$ 297	\$ 1,197	\$ 647	\$ 537	\$ 14	\$ 423	\$ 423	

Responses of the Affected Agencies

Comments on Agency Responses

We transmitted a draft of this report to the Department of Education and the Board of Education on September 8, 2000. A copy of the transmittal letter to the department is included as Attachment 1. The department's response is included as Attachment 2. The Board of Education declined to comment on our report.

The department responded that it appreciates our findings on the various types of expenditure reports that it publishes and that one of these reports complies with the requirements of Section 302A-1004, Hawaii Revised Statutes (HRS). However, we emphasize that these were observations and not our findings. Our finding is that while the department meets the reporting requirement of Section 302A-1004, HRS, its reports are not as detailed, do not provide the utility, and cannot be used for school-by-school comparative analyses in a way that reports generated by a program such as *In\$ite*TM can provide.

The department also responded that it agrees with our perspective of formatting and analyzing fiscal data to provide information to decisionmakers, policymakers, and the public. The department further agreed to provide reports of greater detail similar to those provided by *In\$ite*TM to the Legislature and the Board of Education. This is a major shift by the department in finally acknowledging that our information is more useful.

The department also noted that the analysis of selected expenditures might stimulate useful and constructive dialogue about educational policy, programs, and practices. However, the department also noted that care must be taken not to accept simplistic answers to deep questions. As indicated in our report, the selected expenditure analyses are intended to demonstrate the utility of a program such as *In\$ite*TM to guide and motivate more probing inquiry.

Finally, the department contends that our office is advocating the use of *In\$ite*TM and implies that the software program is outdated. We note that although *In\$ite*TM was developed in 1995, like other software products, *In\$ite*TM has been updated. More fundamentally, our office does not advocate the specific use of *In\$ite*TM. We conclude that with today's sophisticated technology, programs such as *In\$ite*TM can provide decisionmakers with the kind of information needed for more effective decision making. We recommend that reports similar to those provided by *In\$ite*TM be required of the department.

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

September 8, 2000

COPY

The Honorable Paul G. LeMahieu
Superintendent of Education
Queen Liliuokalani Building
1390 Miller Street
Honolulu, Hawaii 96813

Dear Dr. LeMahieu:

Enclosed for your information are three copies, numbered 6 to 8 of our draft report, *Fiscal Accountability Audit of the Department of Education: Analysis of Selected School Expenditures*. We ask that you telephone us by Tuesday, September 12, 2000, 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 Monday, September 18, 2000.

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 dark ink, appearing to read "Marion M. Higa". The signature is written in a cursive style.

Marion M. Higa
State Auditor

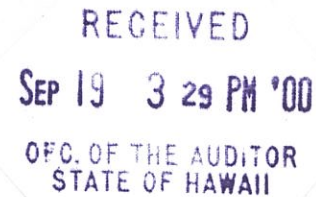
Enclosures



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

OFFICE OF THE SUPERINTENDENT

September 19, 2000



MEMO TO: Ms. Marion M. Higa, State Auditor
Office of the Auditor

FROM: Paul G. LeMahieu, Ph.D.
Superintendent of Education

A handwritten signature in blue ink, appearing to read "P. LeMahieu", written over the printed name of the Superintendent of Education.

SUBJECT: **RESPONSE TO AUDITOR'S REPORT :**
***Fiscal Accountability Audit of the Department of Education:
Analysis of Selected School Expenditures***

Thank you for the opportunity to review and comment. The Department especially appreciates the Auditor's findings (on page 2) as follows:

- *The Department of Education publishes a variety of expenditure reports...which meets the reporting requirements established in Section 302A-1004, HRS. The [department's] annual expenditure report to the Legislature for FY 1998-99 lists expenditures by school, function and sub-function [as recently prescribed by Act 199, SLH 1999].*
- *This [annual expenditure] report is also available on the department's [Internet] website.*
- *The department also publishes a school-by-school expenditure report on its website that lists school expenditures in four broad categories: salaried employees, hourly employees, supplies, and equipment.*
- *Additional information is found in the department's annual financial reports. These reports provide information about appropriated funds, department expenditures, expenditures from all sources, per pupil costs, and average daily enrollment, as well as other information.*

The original purpose of this audit was to determine whether the Department's reports were in compliance with State law, and to assess the feasibility of *In\$ite*. In addition to the findings listed above, the Auditor has made recommendations to the Board of Education and Legislature (and by implication, this Department) about ways in which fiscal data can be formatted, used and analyzed to support the needs of various audiences – decisionmakers, policymakers, and the public. We appreciate and agree with that perspective; we are data users also. We are absolutely willing to provide reports of greater detail similar to those produced by *In\$ite* in accordance with the Auditor's recommendation, in order to serve the needs of those external audiences such as the Board of Education and the Legislature.

Memo To: Marion M. Higa
September 19, 2000
Page 2

The Auditor has provided interesting examples of selected expenditure analyses that might stimulate useful and constructive discourse about educational policy, programs and practice. In each case, there are many possible factors that contribute to the answers to each question. We must not be seduced into simplistic answers to these very deep questions.

The Auditor's recommendations focus entirely on the implementation of *In\$ite*, a commercial product that is being advocated. *In\$ite* was developed in 1995. One wonders whether it is still appropriate to recommend *In\$ite*, or rather to evaluate and recommend the most appropriate product in the context of a changing product marketplace. We would welcome the opportunity to work with the Auditor to evaluate that marketplace and develop the best solution.

PLeM:LJ/EK