

## Per Pupil Expenditures for All Carteret County High Schools Compared

### 2018/2019 Financial Transaction Data for All High Schools, Summarized by Purpose Code

	CHS	ECHS	WCHS	MaST	Grand Total
Total YTD Transactions	\$6,312,005	\$4,967,370	\$8,923,254	\$330,090	\$20,532,719
2nd Month ADM	846	521	1,129	49	2,545
Per Pupil Expenditure	\$7,461	\$9,534	\$7,904	\$6,737	\$8,068

Year 18/19

Purpose Code	Sum of Year-to-Date Transactions				
	School CHS	School ECHS	School WCHS	School MaST	Grand Total
Academically/Intellectually Gifted Curricular Services	\$16,279	\$25,830	\$21,628		\$63,736
Alternative Instructional Services K-12			\$43,055		\$43,055
Athletics	\$178,093	\$157,968	\$195,239		\$531,300
Attendance and Social Work Services	\$33,652	\$16,053	\$25,260	\$14,868	\$89,833
Children With Disabilities Curricular Services	\$520,374	\$482,810	\$1,140,263	\$18	\$2,143,465
Co-Curricular Services	\$16,458	\$14,489	\$20,811		\$51,758
CTE Curricular Services	\$781,166	\$674,814	\$865,245	\$648	\$2,321,873
CTE Curricular Support and Development Services	\$163	\$101	\$218	\$9	\$491
Cultural Arts	\$5,693	\$10,365	\$12,195		\$28,253
Cultural Arts Curricular Services	\$1,834	\$2,072	\$6,907		\$10,813
Custodial/Housekeeping Services	\$281,773	\$303,242	\$393,885		\$978,901
Educational Media Services	\$70,679	\$81,075	\$94,706	\$0	\$246,459
Facility Rental		-\$450	-\$433		-\$883
Guidance Services	\$356,011	\$224,852	\$457,552	\$39,982	\$1,078,398
Health Support Services	\$47,356	\$45,858	\$43,362		\$136,575
Instructional Technology Services	\$72,273	\$80,428	\$87,024		\$239,725
JROTC Curricular Services			\$9,214		\$9,214
Limited English Proficiency Services	\$9,967	\$9,210	\$53,909		\$73,085
Maintenance Services	\$23,660	\$43,739	\$69,621		\$137,020
Payments to Other Governmental Units	-\$1,145	\$819	\$8,122	\$5,666	\$13,462
Program Enhancement Teachers	\$480,780	\$336,275	\$600,179		\$1,417,234
Public Utility and Energy Services	\$190,305	\$239,559	\$327,624		\$757,488
Regular Curricular Services	\$2,515,086	\$1,714,408	\$3,546,236	\$152,765	\$7,928,494
Remedial and Supplemental K-12 Services	\$67,411	\$32,377	\$61,331		\$161,120
Safety and Security Support Services	\$10,839	\$246	\$70,039		\$81,124
School Assistant Principal					\$609,509
School Clerical Support					\$155,825
School Leadership Services	\$25,115	\$16,221	\$19,580	\$308	\$61,224
School Principal					\$532,534
School Treasurer					\$157,197
Special Populations CTE Curricular Services	\$47	\$44	\$35		\$126
Speech and Language Pathology Services	\$46,026	\$8,973	\$25,050		\$80,048
Staff Development Unallocated	\$6,553	\$4,484	\$12,352	\$671	\$24,060
Student Accounting	\$34,004	\$48,183	\$42,315		\$124,502
Student Testing Services	\$1,952	\$624	\$1,296		\$3,872
Transportation Services	\$67,979	\$74,106	\$99,743		\$241,828

## Common Items Appearing on Books of All High Schools (Apples to Apples PPE Comparison)

### 2018/2019 Financial Transaction Data (Summarized by Purpose Code) for Items Which Appear on the Books of All High Schools

	CHS	ECHS	WCHS	MaST	Grand Total
Total YTD Transactions	\$3,915,757	\$2,819,517	\$5,141,740	\$330,062	\$12,207,075
2nd Month ADM	846	521	1,129	49	2,545
Per Pupil Expenditure	\$4,629	\$5,412	\$4,554	\$6,736	\$4,796
# of Purpose Codes	9				

Year	18/19
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Sum of Year-to-Date Transactions Purpose Code	School				Grand Total
	CHS	ECHS	WCHS	MaST	
Attendance and Social Work Services	\$33,652	\$16,053	\$25,260	\$14,868	\$89,833
CTE Curricular Services	\$781,166	\$674,814	\$865,245	\$648	\$2,321,873
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School Leadership Services	\$25,115	\$16,221	\$19,580	\$308	\$61,224
School Principal					\$532,534
School Treasurer					\$157,197
Staff Development Unallocated	\$6,553	\$4,484	\$12,352	\$671	\$24,060

## Items NOT on the Books of MaST (Services Not Provided or Else Paid for by Someone Else)

### 2018/2019 Financial Transaction Data (Summarized by Purpose Code) for Items Not on the Books of MaST (<\$20 spent)

	CHS	ECHS	WCHS	MaST	Grand Total
Total YTD Transactions	\$2,396,249	\$2,147,853	\$3,781,514	\$28	\$8,325,644

# of Purpose Codes 24

Year 18/19

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Academically/Intellectually Gifted Curricular Services	\$16,279	\$25,830	\$21,628		\$63,736
Alternative Instructional Services K-12			\$43,055		\$43,055
Athletics	\$178,093	\$157,968	\$195,239		\$531,300
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Program Enhancement Teachers	\$480,780	\$336,275	\$600,179		\$1,417,234
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Transportation Services	\$67,979	\$74,106	\$99,743		\$241,828

Purpose Code	Purpose Code Description
Academically/Intellectually Gifted Curricular Services	Costs of activities to provide programs for students identified as being academically gifted and talented.
Alternative Instructional Services K-12	Costs of activities designed to provide alternative learning environments (programs or schools) during the regular school year for students likely to be unsuccessful in traditional classrooms.
Athletics	Costs of school sponsored activities, under the guidance and supervision of LEA staff, which provide opportunities for students to pursue competitive aspects of physical education outside of regular school hours. Athletics normally involve competition between schools and frequently generate revenues from gate receipts or fees.
Attendance and Social Work Services	Costs of activities designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.
Children With Disabilities Curricular Services	Costs of activities for students identified as being mentally impaired, physically handicapped, emotionally disturbed, those with learning disabilities, physical therapy, or other special programs for student with disabilities.
Co-Curricular Services	Costs of school-sponsored activities, under the guidance and supervision of LEA staff, designed to motivate students, provide enjoyable experiences, and assist in skill development. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student-financed and managed activities such as clubs and proms.
CTE Curricular Services	Costs of activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for training in a specialized field of employment (or occupational field).
CTE Curricular Support and Development Services	Costs of activities to provide program leadership, support, and development services for programs of instruction to provide students with the opportunity to develop the knowledge, skills and attitudes needed for training in a specialized field of employment (or occupational field), and are not on the college preparatory track.
Cultural Arts	Costs of school sponsored activities, under the guidance and supervision of LEA staff, which provide opportunities for students to pursue performance-related aspects of the cultural arts. These include dance, theater, band, orchestra, and other pursuits in the arts conducted outside of regular school hours.
Cultural Arts Curricular Services	Costs of activities organized into programs of instruction to provide learning opportunities for students in the various areas of the arts.
Custodial/Housekeeping Services	Costs of activities concerned with housekeeping duties necessary for the clean and healthy environment of the building structures of a school or other buildings of the LEA.
Educational Media Services	Costs of activities supporting the use of all teaching and learning resources, including media specialists and support staff, hardware, software, books, periodicals, reference books, internet-based services, and content materials.
Facility Rental	Renting of school facilities to outside groups.
Guidance Services	Costs of activities involving counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students. Include career development coordination services and clerical assistance for guidance in this area.
Health Support Services	Costs of activities concerned with the health of the students. Included in this area are activities that provide students with appropriate medical, dental, and nursing services.
Instructional Technology Services	Cost of activities to support the technological platform for instructional staff and students. This will include technology curriculum development, training, software, and other learning tools. Examples would include help desk services and programmers for instruction.
JROTC Curricular Services	Costs of activities organized into programs of instruction to provide learning opportunities for students to prepare for and achieve career objectives in selected branches of the military service.
Limited English Proficiency Services	Costs of activities to assist students from homes where the English language is not the primary language spoken to succeed in their educational programs.
Maintenance Services	Costs of activities concerned with the repair and upkeep of the building structures, mechanical equipment, underground utility lines and equipment, and surrounding grounds of a school or other buildings of the LEA.
Payments to Other Governmental Units	Include payments to other LEAs or governmental units, which are generally for tuition and transportation for services rendered to pupils residing in the paying LEA. It is also used for indirect cost when used in conjunction with object code 392.
Program Enhancement Teachers	Arts, Physical Education and Health, and World Languages
Public Utility and Energy Services	Costs of activities concerned with public utility and energy product consumption.
Regular Curricular Services	Costs of activities which are organized into programs of instruction to provide students with learning opportunities to prepare for and achieve personal, health, and career objectives.
Remedial and Supplemental K-12 Services	Costs of activities designed to improve student performance by providing remedial support and supplemental assistance during the regular school day in grades K-12 to students enabling them to succeed in their learning experiences. Title I activities provided during the school day would be coded here.
Safety and Security Support Services	Costs of activities concerned with the security and safety of the students, staff, buildings and grounds. Included in this area are expenses related to school resource officers, traffic directors, crossing guards, security at athletic events, security officials, and security systems.
School Assistant Principal	Assistant Principals, in the future this will be 5420 as mandated by the state
School Clerical Support	Costs of activities performed by school clerical staff in support of teachers and school leadership. Do not include SIMS/NCWise clerical support nor the school treasurer in this functional area
School Leadership Services	Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. These activities also include the work of clerical staff, in support of the teaching and leadership functions.
School Principal	Principals, in the future this will be 5410 as mandated by the state
School Treasurer	Costs of activities performed by the school treasurer for the duties required in the School Budget and Fiscal Control Act.
Special Populations CTE Curricular Services	Costs of activities for students identified as being members of special populations, which include: individuals with disabilities; individuals from economically disadvantaged families, including foster children; individuals preparing for nontraditional training and employment; single parents, including single pregnant women; displaced homemakers; and individuals with other barriers to educational achievement, including individuals with limited English proficiency, potential dropouts and the academically disadvantaged.
Speech and Language Pathology Services	Costs of activities that identify students with speech and language disorders, diagnose and appraise specific speech and language disorders, refer problems for medical or other professional attention necessary to treat speech and language disorders, provide required speech treatment services, and counsel and guide students, parents, and teachers, as appropriate.
Staff Development Unallocated	Cost of activities to provide staff development for all instructional areas when the training provided is not for a purpose code-specific area, or when staff development funds are appropriated to a school for direct payments.
Student Accounting	Costs of activities of acquiring and maintaining records of school attendance, location of home, family characteristics, census data, and the results of student performance assessments. Portions of these records become a part of the cumulative record which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well. Include SIMS/NCWise clerical support and school-based testing coordinator activities here.
Student Testing Services	Costs of activities to provide the development, administration, reporting and analysis of student progress, and results of student performance assessments, including the testing and reporting for student accountability.
Transportation Services	Costs of activities concerned with the conveying of students to and from school, as provided by state and federal law. Included are trips between home and school and trips to school activities.