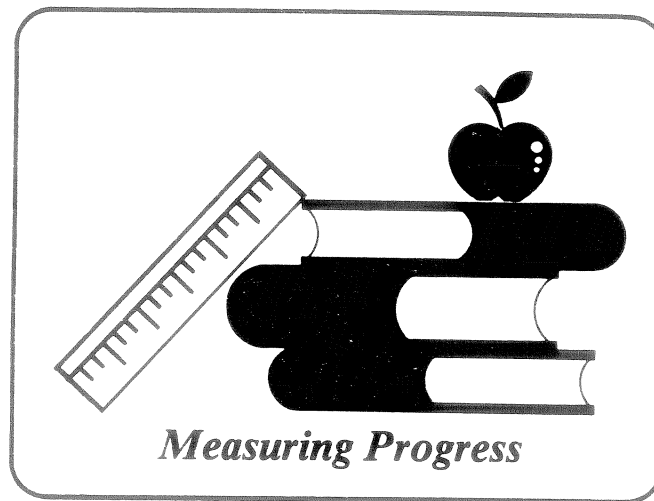


OFFICE OF EDUCATION ACCOUNTABILITY

***SUPPORT EDUCATION
EXCELLENCE IN KENTUCKY
(SEEK)***



OCTOBER 1993

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FOREWORD

The sweeping initiatives of the Kentucky Education Reform Act (KERA) were coupled with substantial increases in funding for education. A desire of the General Assembly was to determine the suitability of using pupil weights with the Support Education Excellence in Kentucky (SEEK) funding mechanism. The Office of Education Accountability (OEA) was given the mandate to conduct a study that would provide information from which decisions concerning pupil weights could be made.

This report was compiled by the OEA Division of Finance, headed by Dr. Bob Wagoner, assisted by Dudley Cotton, Darlene Studle, and Ernie Tacogue. However, the efforts of this report would not have been achieved without the assistance of Rosemary Oaken, Kim Pasley, Shelley Purvis, Katie Robinson, Doug Terry, and the central office and school finance staff of the eight districts selected for this study.

As Director of the OEA, I am encouraged that the results of this report will help in ascertaining the suitability of using pupil weights to make the allocation of state aid sensitive to the relatively higher costs of providing certain services.

K. Penney Sanders, Ph.D., Director
Office of Education Accountability

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EXECUTIVE SUMMARY

House Bill 940, as amended by the 1992 General Assembly, requires the OEA to review the concept of establishing pupil weights. Pupil weights are merely ratios relating an amount budgeted for one student's program to a base dollar amount. This study is a description of costing students through the grade levels or courses available in Kentucky's elementary and secondary schools.

A costing procedure is the primary tool used in this study. It is a process that is concerned with the collection and determination of costs associated with producing a particular product or providing a particular service. In this study, this method is used to determine the cost of academic courses, programs, and services.

Over three months, the Division of Finance staff traveled to eight representative school districts to collect data for this study. In these districts, the financial records of the central office and each individual school were examined. As prescribed by the costing procedure, all expenditures were assigned to a set or subset within a major cost category and a cost classification code. Next, a series of derivatives from the primary equation were used to answer these research questions:

1. What is the per grade level or course costs in Kentucky's elementary and secondary schools?
2. What is the per-student per grade level or course costs in Kentucky's elementary and secondary schools?

This study includes comprehensive data on the eight representative school districts. The results of this research should help in ascertaining the suitability of using pupil weights to make the allocation of state aid sensitive to the relatively higher costs of providing certain services.

INTRODUCTION

Background Information

The aging of the post-World War II baby boomers and the rapid shift from an industrial-oriented to a service-oriented economy are forcing American public education to change. For example, Guthrie et al. suggest that to survive, public education must become concerned with achieving "a balanced system" rather than "the one best system" of educating children. They define a balanced system as one that is concerned with "individual and societal equity and efficiency while simultaneously expanding liberty" (1988:339).

Regardless of what changes occur, a primary stumbling block to educating America's children is the collection and allocation of financial resources. While school districts and schools have little control over the amount of money collected, they do have control over how it is allocated. If these resources are handled properly, then a more appropriate match can be made linking educational services with the needs and interests of individuals and society.

House Bill 940, as amended by the 1992 General Assembly, requires the Office of Education Accountability (OEA) to review the concept of establishing pupil weights. These are merely ratios relating an amount budgeted for one student's program to a base dollar amount. The primary tool used in this study is a "costing procedure." Designed to assist in budget building, costing procedures increase the emphasis on planning and evaluating, enhance the accountability, and improve organizational management. This study is concerned with the problem of effective and efficient financial resource allocation

in public education. Webster's II New Riverside University Dictionary (1988) defines "effective" as "producing or designed to produce a desired effect" and efficient as "acting or producing effectively with a minimum of waste or unnecessary effort" (1988:418-419). The study's major focus is to use a costing procedure to determine the cost of academic courses, programs and services.

Delimitation of Problem

Since the publication of several national reports about education during the 1980's (e.g., A Nation at Risk, Action for Excellence, Educating Americans for the 21st Century, Making the Grade), public concern about effective school management has grown considerably. Garms et al. assert that the public's concern can be addressed by increasing "the ability of parents and school personnel to influence school policies," particularly budgeting policies (1978:278). They suggest that the public's confidence in school management practices will improve because of their increased participation in educational decisions.

This study will examine costing procedures both in the health care industry and education. First, a discussion of their purpose and use will be presented. Second, detailed descriptions of both a hospital costing procedure and a student costing procedure will be provided.

Limitations

As stated earlier, the main purpose of this study is to use a costing procedure to determine the costs of specific academic courses, programs, and services. However, the following conditions may limit the inferences that can be made from the findings of this study.

1. The lack of management (program) accounting procedures made it difficult to assign some expenditures accurately.
2. All data is for the first nine to ten month period of the 1992-93 school year.
3. It was necessary to make projections of expenditures based on available data.

The primary technique used to gather data was to examine central office and school financial records.

Selection of Districts

All school districts had an equal chance of being included in the sample with the exception of the largest and the smallest districts. These two were excluded from consideration in an attempt to establish statewide figures that would reflect a vast number of districts within the Commonwealth. The practice of omitting the most extreme values is not uncommon in a process such as this and improves accuracy in the process of reflecting statewide results.

The actual sampling process was conducted in a stratified random sample. This required that the entire state be divided into strata, sub-populations, and then random probability sampling conducted within each strata. In this particular instance, the individual strata represented various regions of the Commonwealth. The premise of utmost importance was that all regions of the Commonwealth be represented within the sample. Therefore, not only was geographic balance considered but also other demographic variables such as district size, property wealth, and whether the area is rural or urban were also taken into consideration during the process.

The actual sampling process was then conducted within each strata. First, all districts within each strata were randomly assigned an individual number. At that point,

dice were rolled with the outcome recorded to the district with the corresponding number. The dice were continually rolled until a district's number had resulted three times. At that point, the district was selected and the process continued in the next strata. This process continued until all strata, as well as demographic characteristics, had been represented within the sample. The result of this lengthy, but necessary, process is the eight districts on which this report is based. The sampling process implemented is one that is valid and yielded a sample that is truly representative of the school districts of this Commonwealth.

Basic Assumptions

The large number of variables related to this study requires that certain assumptions be made. The assumptions of this study are:

1. Observed documentary evidence obtained from a school district's central office, and the Kentucky Department of Education's (KDE) Professional Staff Data (PSD) forms is legitimate.
2. The techniques used for prorating costs are valid.
3. The classification of all expenditures was consistent across the eight representative districts.

Guiding Principles

As decisions were made during the process of this study, they were guided by certain beliefs and understandings. These are summarized in the following principles:

1. All expenditures support the academic programs.
2. Actual costs are used whenever possible.
3. Student enrollment figures are based on second month attendance information.
4. All costs are stated on a per student basis.

Definition of Key Terms

To minimize confusion, definitions of key terms used in this study are as follows:

a posteriori categorization - The creation of sets and sub-sets after examining a group.

Central office - Personnel who manage and coordinate the activities of a school district.

Cost accounting - The classification, recording, allocation, summarization, and reporting of current and prospective costs

Cost-benefit analysis - The weighing of benefits against costs usually expressed as a ratio of dollar benefits to dollar costs to provide a comparable basis of choice among alternatives.

Costing procedure - The collection, determination and subsequent control of costs, particularly of producing a product or service.

Effective schools - Schools in which student learning exceeds anticipated levels.

Efficiency - Acting or producing effectively with a minimum of waste or unnecessary effort.

Financial accounting - A broad field of accounting concerned primarily with external financial reporting, including the normal financial statements and the accumulation of all data necessary for such reporting.

Line-item budget - A process indicating how funds received by the school are actually spent.

Management accounting - A broad field of accounting concerned with the development and use of economic information within an organization for planning, decision-making, and control.

Planning - The identification of long-range goals, priorities, and objectives and the formulation of courses of action to be followed in achieving those.

Pupil Weights - Rates relating an amount budgeted for one pupil's program to a base dollar amount.

Stakeholders - Individuals or group representatives who share common interests in the educational process directed by a school or a building.

Work-flow budget - The measurement of how students are progressing through a course or series of courses toward defined objective.

Research Questions

Financial resources for educational purposes are limited and the educational process is complex, consisting of a wide variety of programs and services. As a result, progressive stakeholder groups want to allocate money in proportion to the value of the services or programs being provided. However, the public expects these services or programs to be related to the education of children while demanding that school districts be held financially accountable. To survive in this age of limited financial resources, internal and external demands, and increased accountability, stakeholders should carefully plan and account for all expenditures. As a result, any set of objectives, course, program, or service offered by a school should be costed. This requires some type of cost-benefit analysis. The prerequisite for such an analysis is a systematic method of determining costs.

As stated earlier, the primary purpose of this study is to determine the costs of specific courses, grade levels or programs in schools. Therefore, the pivotal operational questions are:

1. What is the per grade level or course costs in Kentucky's elementary and secondary schools?
2. What is the per-student per grade level or course costs in Kentucky's elementary and secondary schools?

These questions are designed to focus attention on the critical aspects involved in conducting this study. The results should help in ascertaining the suitability of using pupil weights to make the allocation of state aid sensitive to the relatively higher costs of providing certain services.

COSTING PROCEDURES

Envision a diagram for the home appliance division of the General Electric Company. Across the horizontal axis, the refrigerator unit, the range unit, the microwave unit, the dishwasher unit, the washer and dryer unit, the steel unit, etc., are listed. Down the vertical axis, frames, lids, electric motors, doors and other components are listed. The refrigerator unit is spending "X" amount for frames and doors. However, what good is this knowledge if the cost of the basic model, the side by side model or the deep doors model is not known? Mistarz suggests that the need to know total costs is vital to the survival of any business or industry. Further, Baptist asserts that an efficient and effective method of determining these costs is by using "costing procedures" (1987:32).

According to Botz and Singh, a costing procedure "is a powerful managerial tool that has been used for decades in the private sector." Also, they suggest it "is a key mechanism for establishing organization accountability" (1984:17). In the literature, "costing procedure" is also referred to as costing program, costing method, costing technique, costing system, standard costing, and costing model. A costing procedure can provide information "for strategic pricing of services and products, product-line management, profit-and-loss information, and other marketing-oriented needs." In addition, it can provide "information for managing operating costs through standard cost systems, flexible budgeting, and performance reporting" (Mistarz, 1984:96). Also, a costing procedure is critically important in "providing accurate information for decision-making" (Poulsen, 1984:111). A costing procedure requires the use of management accounting methods instead of traditional financial accounting methods (Johnson, 1987). Cooper and Ijiri suggest that the fundamental difference between management accounting and financial accounting is how the output is utilized. For example, the primary focus of

financial accounting is to produce reports on "annual sales, net earnings, return on assets, price-earnings multiples, and market-share indices" (Tomasko, 1987:93). These reports are used by the organization to satisfy external reporting requirements. However, the primary focus of management accounting is "the development and use of economic information within an organization for planning, decision-making and control" (Estes, 1985:84). According to Johnson, the same cost accounting terminology (e.g., direct costs, indirect costs, overhead costs) is used in both management accounting and financial accounting. However, he suggests there is a lack of understanding about how cost accounting terminology is applied to management accounting. Specifically, Johnson considers the classification of costs to be the most perplexing (yet critical) cost accounting "terminology inconsistency" between management accounting and financial accounting (1987:18). For example, the objective of financial accounting is to determine costs at the cost center level. This objective can be accomplished by seeing that costs directly assigned to a cost center are identified as direct costs. In addition, costs that are allocated from non-revenue producing cost centers must be identified as indirect costs. However, the objective of management accounting is to determine costs at the product or service level. This objective can be accomplished by collecting more detailed information concerning direct costs, indirect costs, and overhead costs than financial accounting requires.

To use costing procedures effectively, an understanding of management accounting principles is necessary. Also, knowledge about the products or services and how these products or services are produced is essential. When using a costing procedure, Johnson suggests that direct costs should be assigned directly to a cost center. He infers this can be accomplished by assigning these costs through the general ledger or reassigned within a subsidiary ledger. Johnson believes these expenses can be directly traced to a specific product or service of that cost center. In addition, he proposes that indirect costs should be directly assigned to a cost center. Johnson asserts this should be

done even though these costs cannot be traced to a specific product or service of that cost center. He suggests these costs can be distributed to the cost center's products or services. This distribution can be based on some appropriate methodology (e.g., direct labor hours, dollars, total direct costs). Also, Johnson recommends that overhead costs should be assigned to support functions since these costs cannot be directly traced to a product or service. He claims these costs can be distributed to the various cost centers using methodologies similar to those used to distribute indirect costs.

Although costing procedures are well established in industry (Sanders and Thiemann, 1990), only recently have health care and education organizations given costing procedures serious consideration. According to Brimelow, the health care industry in the United States has been radically changed by the use of costing procedures. Until recently, both the health care industry and professional education have avoided comparison with the more product-oriented manufacturing industries. Martin and Boyer and Sanders and Thiemann suggest that these comparisons can no longer be ignored. Beare supports this premise by stating, "We are now dealing with a public which is far better educated and more sophisticated politically than at any other time in our history" (1983:152). Mistarz believes public concerns about medical costs have forced the health care industry to deal with costs, prices, and managerial implications. Similarly, McGee and Krajewski assert that public interest in fiscal and program accountability is a long-term phenomenon education must face. In both instances, people are asking for more information about costs, prices, and results (Poulsen, 1984; Spear, 1983). After all, hospitals and schools do produce products-discharged patients and graduates.

A Hospital Costing Procedure

During the 1980's, the health care industry entered a new financial environment. It was faced with the need to determine costs by "diagnosis-related group (DRG), case-mix group (CMG), or other patient classifications" (Botz & Singh, 1984:17); "reimbursement pressures from third party payers" (Fink, Rossiter & Wall, 1984:88); "severe price competition" (Poulsen, 1984:107); and "Medicare's Prospective Payment System (PPS)" (Martin & Boyer, 1985:30). As a result, the health care industry recognized the need to determine the costs of providing care by product and service lines. These pressures forced the health care industry to realize that "measuring the cost of providing health care is more important now than ever" (Hesse, 1989:183). Martin and Boyer recognized the need for the health care industry to define costs. They believed these costs should be determined by patient care product and service lines. Also, Martin and Boyer wanted to develop a costing procedure that would determine "costs by individual patient diagnosis" (1985:30). They began the process of developing a hospital costing procedure by examining various computer software packages. In addition, Martin and Boyer surveyed existing hospital systems and discussed alternatives with major health care consulting firms. However, Martin and Boyer concluded that a costing procedure suitable for the health care industry's current needs did not exist.

In the planning phase, Martin and Boyer decided that the hospital costing procedure should be developed around management accounting principles, processes, and methods. In addition, they determined that it should be "simple enough to maintain over time and flexible enough to provide data under multiple product line definitions." Also, Martin and Boyer determined the hospital costing procedure "should be guided by the degree of detail needed for management decision-making" (1985:37).

Classification of costs

The hospital costing procedure developed by Martin and Boyer allows each patient diagnosis to accumulate "the cost of utilized services and procedures which will, in aggregate, total the product line cost" (1985:30). Also, this feature provides the "flexibility to consider patient care costs under multiple product line definitions, as determined by each payer group--Medicaid, HMO, private insurance company, and so on" (1985:31).

Martin and Boyer believed that a uniform classification of costs was essential for determining procedure and service costs within each department. They assert that properly classifying costs was critical to the implementation of the costing procedure.

Martin and Boyer determined:

1. Direct costs would include the costs (e.g., labor, supplies) used in providing a specific patient service, test, or procedure within each department. These costs would be distributed on an actual basis within each revenue producing department.
2. Indirect costs would include the costs (e.g., supervision, quality control, general supplies) indirectly incurred when providing a specific patient service, test, or procedure within each department. These costs would be distributed on a prorated basis within each revenue producing department.
3. Overhead costs would include the expenses of non-revenue generating departments. These costs were divided into two subsets.
 - a. Transfer costs would include costs (e.g., hotel services, patient services, hospital administration) that have a statistical basis for distribution. These costs would be distributed on a prorated basis to all revenue producing departments.
 - b. Corporate tax would include costs (e.g., physical plant operation, building bonded indebtedness) that have no realistic statistical basis for distribution. These costs would be distributed on flat rate basis to all revenue producing departments.

4. Physician and resident costs (PRC) would include the costs of physician salaries and resident education. These costs would be distributed on a prorated basis (dependent upon the time spent in each department) to all revenue producing departments.

Furthermore, Martin and Boyer suggested that "such a standardized approach would simplify the cost update process over time and help justify and explain the process to department managers using the cost data for management control" (1985:31).

Next, Martin and Boyer defined the unit of care for each department. For example, in the nursing department they defined the unit of care as the "patient acuity level." (1985:31). Martin and Boyer based this definition on an "acuity monitoring system established in 1982" (1985:34). This system allows for flexible staffing and is dependent on the nursing resource needs of the patient at any given time. Also, the acuity monitoring system identifies two to three patient acuity levels within each nursing unit.

In the other departments, Martin and Boyer defined the unit of care as the "individual tests and procedures performed within that department." In these departments, they applied a "relative value unit methodology." This methodology was developed by having supervisors sort their department's tests and procedures into categories. Once this task was completed, the supervisors conducted observations (e.g., measuring direct labor time, identifying supplies consumed) of these categories. Also, when possible, Martin and Boyer used the "charge code file as the basis for identifying all of the tests and procedures provided within a department" (1985:31).

Illustration

Martin and Boyer designed this costing procedure to determine accurately the per patient cost of services and procedures provided by a hospital's revenue producing

departments. However, for illustration purposes only the nursing department will be reviewed. All equations and data used in the following illustration are derived from information provided by them (see Table 1, page 16). Any errors resulting from the use of these derived equations or data are not Martin and Boyer's fault.

The objective of this illustration is to use the costing procedure to determine nursing's per patient costs by department, unit, and acuity level. Using their classification of costs criteria, Martin and Boyer identified these categories (see Table 1, page 16):

Direct Costs

D = wage and benefit costs

Indirect Costs

E = nurse administration costs

Overhead Costs

F = hotel costs

G = patient service costs

H = hospital administration costs

I = corporate tax costs

Physician/Resident Costs

J = physician costs

K = resident costs

These categories will be identified in the derived equations this way: DC = direct costs, IC = indirect costs, OC = overhead costs, and PRC = physician and resident costs.

In order to arrive at the per patient cost for the nursing department, the following equation is derived when:

ΣNC = sum of all the nursing department's costs

ΣP = sum of all the nursing department's patients

Table 1.

Data for Determining Nursing Costs

Unit	Acuity Level	Number of Patients Acuity Level	Wage and Benefit Costs	Nurse Administration Costs	Hotel Costs
(A)	(B)	(C)	(D)	(E)	(F)
3 West	I	6,675	\$571,573.58	\$106,800.00	\$213,600.00
	II	1,994	257,790.30	31,904.00	63,808.00
4 West	I	2,946	320,165.39	61,866.00	100,164.00
	II	3,876	606,865.32	81,396.00	131,784.00
	III	930	181,584.36	19,530.00	31,620.00
5 West	I	2,340	201,342.96	49,140.00	74,880.00
	II	4,586	636,188.26	96,306.00	146,752.00
	III	2,433	546,860.54	51,093.00	77,856.00
6 West	I	4,115	366,572.43	74,070.00	152,255.00
	II	3,399	463,453.65	61,182.00	125,763.00
	III	1,431	267,960.47	25,758.00	52,947.00
7 West	I	1,083	122,253.37	23,826.00	54,150.00
	II	4,602	677,598.48	101,244.00	230,100.00
	III	1,083	221,473.50	23,826.00	54,150.00
Patient Service Costs	Hospital Administration Costs	Corporate Tax Costs	Physician Costs	Resident Costs	
(G)	(H)	(I)	(J)	(K)	
\$293,700.00	\$73,425.00	\$113,475.00	\$260,325.00	\$80,100.00	
87,736.00	21,934.00	33,898.00	77,766.00	23,928.00	
94,272.00	35,352.00	64,812.00	114,894.00	79,542.00	
124,032.00	46,512.00	85,272.00	151,164.00	104,652.00	
29,760.00	11,160.00	20,460.00	36,270.00	25,110.00	
84,240.00	28,080.00	49,140.00	91,260.00	25,740.00	
165,096.00	55,032.00	96,306.00	178,854.00	50,446.00	
87,588.00	29,196.00	51,093.00	94,887.00	6,763.00	
148,140.00	49,380.00	82 300.00	160,485.00	5,840.00	
122,364.00	40,788.00	67,980.00	132,561.00	54,384.00	
51,516.00	17,172.00	28,620.00	55,809.00	22,896.00	
43,320.00	14,079.00	27,075.00	42,237.00	34,656.00	
184,080.00	59,826.00	115,050.00	179,478.00	147,264.00	
43,320.00	14,079.00	27,075.00	42,237.00	34,656.00	

Note. From "Developing a Consistent Method for Costing Hospital Services" by P. Martin and F. Boyer, 1985, Healthcare Financial Management, 2, no. 1:30-37. Adapted.

$$\text{The equation is } PC = \frac{\Sigma NC}{\Sigma P}$$

where PC is the per patient cost for the nursing department.

Example:

$$\Sigma NC = \$13,071,391.62$$

$$\Sigma P = 41,493$$

Thus,

$$PC = \frac{\$13,071,391.62}{41,493}$$

$$= \$315.03$$

The per patient cost for the nursing department is \$315.03.

Martin and Boyer infer that this equation is useful as a gross measure. Also, it checks on the nursing department's per patient cost. However, they assert that to determine the actual cost of a product or service all components must be examined and classified. From the information provided by Martin and Boyer, it is possible to derive a series of equations. The initial equation produces a gross measure for a specific nursing unit. The final equation produces a per patient cost by diagnosis group.

In order to arrive at the per patient cost for Unit 5 West, the following equation is derived when:

ΣDC = sum of Unit 5 West's direct costs

ΣIC = sum of Unit 5 West's indirect costs

ΣOC = sum of Unit 5 West's overhead costs

ΣPRC = sum of Unit 5 West's physician and resident costs

ΣP_u = sum of Unit 5 West's patients

$$\text{The equation is } PC_u = \frac{\Sigma DC + \Sigma IC + \Sigma OC + \Sigma PRC}{\Sigma P_u}$$

where PC_u is the per patient cost for Unit 5 West.

Example:

$$\Sigma DC = \$1,384,391.76$$

$$\Sigma IC = \$196,539.00$$

$$\Sigma OC = \$945,259.00$$

$$\Sigma PRC = \$467,950.00$$

$$\Sigma P_u = 9,359$$

Thus,

$$PC_u = \frac{\$1,384,391.76 + \$196,539.00 + \$945,259.00 + \$467,950.00}{9,359}$$

$$= \frac{\$2,994,139.76}{9,359}$$

$$= \$319.92$$

The per patient cost for Unit 5 West is \$319.92.

In order to arrive at the per patient cost for Unit 5 West, Acuity Level I, the following equation is derived when:

- DC = wage and benefit costs for Unit 5 West, Acuity Level I
- IC = nurse administration costs for Unit 5 West, Acuity Level I
- OC = hotel costs, patient service costs, hospital administration costs, and corporate tax costs for Unit 5 West, Acuity Level I
- PRC = physician and resident costs for Unit 5 West, Acuity Level I
- P_a = number of patients for Unit 5 West, Acuity Level I

$$\text{The equation is } PC_a = \frac{DC + IC + OC + PRC}{P_a}$$

where PC_a is the per patient cost for Unit 5 West, Acuity Level I.

Example:

$$DC = \$201,342.96$$

$$IC = \$49,140.00$$

$$OC = \$236,340.00$$

$$PRC = \$117,000.00$$

$$P_a = 2,340$$

Thus,

$$\begin{aligned} PC_a &= \frac{\$201,342.96 + 49,140.00 + \$236,340.00 + \$117,000.00}{2,340} \\ &= \frac{\$603,822.96}{2,340} \\ &= \$258.04 \end{aligned}$$

The per patient cost for Unit 5 West, Acuity Level I is \$258.04.

The ultimate goal of this hospital costing procedure is to determine patient cost by diagnosis. This occurs when the nursing department's patient cost data is combined with patient cost data from other departments. In order to arrive at the patient cost by diagnosis (e.g., congenital heart defect), the following equation is derived when:

- PC_a = per patient cost of Unit 5 West, Acuity Level I
- N = number of days patient stayed in Unit 5 West, Acuity Level I
- ASC = per patient ancillary service costs (e.g., chemistry, drugs, blood bank, radiology)
- ORC = per patient operating room costs (e.g., surgical procedure)

The equation is $PC_d = N(PC_a) + ASC + ORC$

where PC_d is the patient cost by diagnosis (e.g., congenital heart defect).

Example:

$$\begin{aligned} PC_a &= \$258.04^a \\ N &= 6^b \\ ASC &= \$75.00^b \\ ORC &= \$6,350.00^b \end{aligned}$$

Note: ^aactual cost data
^bcost data presented for example purposes only

Thus,

$$\begin{aligned} PC_d &= 6(258.04) + \$75.00 + \$6,350.00 \\ &= \$7,973.24 \end{aligned}$$

The patient cost by diagnosis (e.g., congenital heart defect) is \$7,973.24.

Applications

Martin and Boyer believe that once the actual patient cost by acuity level is determined, the available data can be used to build a departmental budget. Also, they assert this information will enhance accountability and improve management. For example, it is difficult to discuss holding the nursing staff responsible for costs when no one has defined "the costs of providing care by product and service lines" (Martin and Boyer, 1985:30). This costing procedure will produce realistic patient cost data on which to build a workable nursing department budget.

Concerning accountability, Martin and Boyer suggest that this costing procedure provides a mechanism for separating the "nursing clinical charge from the room and board charge on patient bills." Further, it provides a mechanism for differentiating the "nursing clinical charge by patient acuity level." This will allow for more accurate and competitive pricing to patients and third party payers. In addition, they assert the nursing department's management can be improved by using this costing procedure. It will provide the information necessary to build a budget based on "patient volume and patient diagnostic mix expectations." Also, Martin and Boyer believe that the patient cost data from the nursing department and other ancillary departments can be used "to develop total costs by diagnostic grouping" (1985:35). This will allow a hospital to price competitively its service and product lines. Before discussing the use of costing procedures in education, the similarities between business and industrial finance terminology and educational finance terminology must be examined. For example, the following terms are synonymous: "management accounting" and "work-flow budgeting"; "financial accounting" and "line-item budgeting"; "direct costs" and "direct instructional costs"; "indirect costs" and "indirect instructional costs"; and "overhead costs" and "implementary costs." In addition, management accounting and work-flow budgeting use cost

accounting procedures and methods in the same manner. Also, financial accounting and line-item budgeting use cost accounting procedures and methods in the same manner.

A Student Costing Procedure

Financing education in the United States is becoming increasingly difficult to achieve. In the 1960's, when local taxpayers were asked for funds to build a new school or expand a program, the answer was, "How much do you want?" Public schooling was the major interest of local communities. The results of the post-World War II baby boom were entering the schools. The priorities everywhere were to find space, personnel, and teaching materials to educate these future citizens. Education enjoyed a situation of automatic public trust. The attitude of "bigger is better" pervaded most areas of the United States.

However, as student enrollments declined and inflation became a serious problem in the 1970's and 1980's, various citizen's groups began to scrutinize school budgets. Questions such as, "Why does it cost more to educate fewer students?" have caused school districts to examine their management styles and expenditures more closely than ever before. Thiemann and Jeffries suggest that "as funds to support education continue to be scarce, as the demands for accountability increase, and as the realization that standardized delivery systems do not meet the needs of specific schools or children, school districts must turn from highly centralized control to more decentralized management styles" (1989:175). Currently, the dilemma for school districts is, "What courses, programs, or services do we cut?" As a result, school administrators have become more interested in bringing "the planning of educational programs closer to the budgeting process" (Gregory & Farr, 1988:21). Sanders and Thiemann recognized the need for public education to define costs. They assert that the costs of "services or programs at the

district, school, program or course level" must be determined (1981:34). Sanders and Thiemann began the process of developing a student costing procedure by examining the literature on school-based budgeting. They found the following a model for determining the cost effectiveness of a Title I program (Abt, 1969); that it is necessary to have "data on program cost differentials so that support structures can be designed to reflect programmatic needs" (Atherton, 1976:23); the idea of using a costing procedure, but no implementation procedures (Duke, 1970; Guy, 1971; and Meek, 1972); and, that in education "program review and program analysis are synonyms for cost benefit and cost analysis" (Riffel, 1971:84). However, they concluded that a costing procedure suitable for public education's current needs did not exist.

In the planning phase, Sanders and Thiemann accepted James and Cronin's suggestion that school budgets should be developed around these questions: "What services can be bought with X amount of dollars? and, What results and outcomes can be anticipated if these services are funded?" (1967:396). Recognizing the difficulty in developing a student costing procedure, Sanders and Thiemann decided it was important to understand the "distinction between implementary and instructional costs" (1981:34). Duke defines these costs as:

Implementary costs - those costs that cannot be directly assigned to a subject or curricular area. For example, plant operation costs cannot be directly assigned to a curriculum area without using a prorating technique. A useful distinction between indirect costs and implementary costs: indirect costs are eliminated when a subject or curricular program is eliminated, implementary costs are not.

Instructional costs - limited in use to curricular activities (1970:87).

Also, Sanders and Thiemann used Meek's definitions and components of educational costs to develop the equations used in their student costing procedure (Table 2, page, 24).

Classification of costs

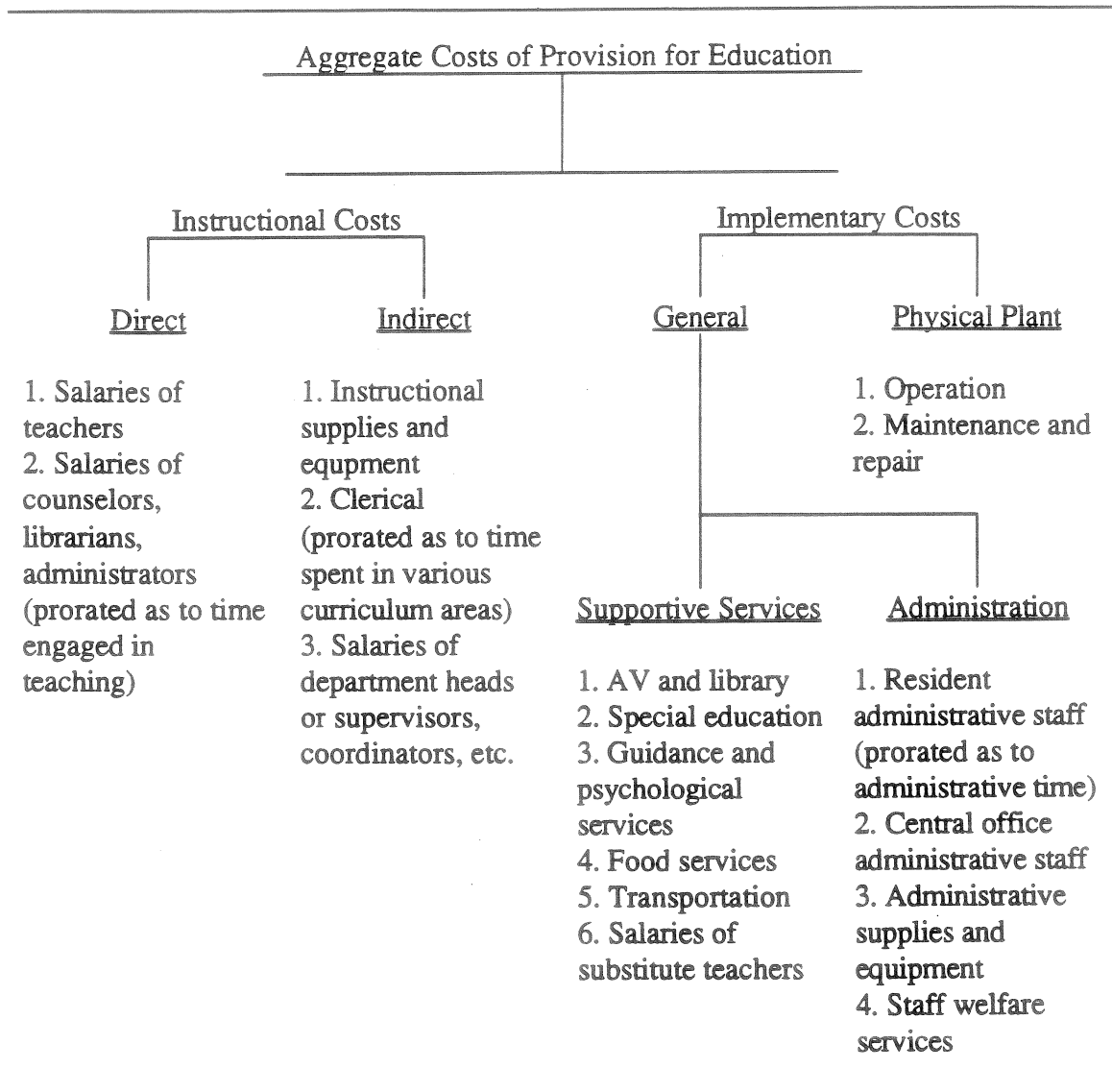
The student costing procedure developed by Sanders and Thiemann is designed to determine the "actual cost of moving a student through a program." Also, this feature allows the resulting data to be used "for assessing courses and programs and districtwide efforts" (1990:100).

Sanders and Thiemann used a variation of Reason and White's Classification of Expenditure Accounts to determine costs. They assumed that this classification, with its variations, would approximate a school district's total expenditures. Additionally, Sanders and Thiemann assigned each of the following classifications a notation:

- C₁ = salaries of teachers
- C₂ = salaries -- local school counselor, administrator, librarian
- C₃ = instructional supplies, equipment
- C₄ = clerical staff
- C₅ = salaries -- department heads, instructional coordinators or supervisors
- C₆ = AV supplies and library
- C₇ = guidance and psychological services
- C₈ = food services
- C₉ = transportation
- C₁₀ = substitute teachers salaries
- C₁₁ = central office administrative staff salaries
- C₁₂ = administrative supplies and equipment (central office)
- C₁₃ = staff welfare services
- C₁₄ = physical plant operation
- C₁₅ = physical plant maintenance
- C₁₆ = debt service-bonded indebtedness
- C₁₇ = central office maintenance and operation

Table 2.

Meek's Definitions and Components of Educational Costs



Note. From "Developing Student Costing Procedures: Tool for School-Based Budgeting" by K. Sanders and F. Thiemann, 1981, Challenge 20, 34-41. Adapted.

They recognized that Reason and White's (1966) expenditure list is incomplete, but it is adequate for developing the equations necessary for this student costing procedure.

Further, Sanders and Thiemann suggest that each stakeholder group may have to develop its own unique expenditure list. This detailed expenditure list is essential when trying to determine the district or school's total costs. They assert that this information is necessary to implement a student costing procedure.

Illustration

Sanders and Thiemann designed this costing procedure to determine accurately the total costs of courses, programs, and services provided by a school district or school. The equations used in the following illustration were developed by them. However, the data used in the equations is presented for example purposes only. Any errors resulting from the use of the equations or data are not Sanders and Thiemann's fault.

The objective of this illustration is to use the costing procedure to determine the per student cost for school district "A" by district, school, instructional period, objective and performance. Using Reason and White's classification of costs criteria, Sanders and Thiemann identified the following categories:

Local School - Actual Costs

- C₁ = teachers' salaries (includes all fringe benefits)
- C₃ = instructional supplies, equipment
- C₆ = AV materials and library
- C₁₀ = substitute teachers' salaries
- C₁₄ = physical plant operation
- C₁₅ = physical plant maintenance
- C₁₆ = building bonded indebtedness

Local School - Prorated Costs

- C₂ = local school administrators, counselors, librarians' salaries
- C₄ = clerical salaries
- C₅ = department head, instructional coordinator or instructional supervisor

- C7 = guidance and psychological services
- C8 = food services

Central Office - Prorated Costs

- C9 = transportation (salaries, maintenance, fuel, purchases)
- C11 = salaries - central office personnel
- C12 = administrative supplies and equipment (central office)
- C13 = staff welfare services
- C17 = central office maintenance and operation

These categories will be identified in the equations in this way: X = Local School, Actual Costs; Y = Local School, Prorated Costs; and Z = Central Office, Prorated Costs.

In order to arrive at the per student cost for school district "A", the following equation is derived when:

- ΣC = sum of all the school district's costs
- ΣS = sum of all the school district's students

The equation is:
$$P = \frac{\Sigma C}{\Sigma S}$$

where P is the per student cost for school district "A."

Example:

- ΣC = \$195,000,000.00
- ΣS = 110,000

Thus,

$$P = \frac{\$195,000,000.00}{110,000}$$

$$= \$1,772.72$$

The per student cost for school district "A" is \$1,772.72.

Sanders and Thiemann suggest that this equation is useful as a gross measure. In addition it checks the district's per student cost. However, they assert that to determine the actual cost of a program or service, all components must be examined and classified.

Sanders and Thiemann have developed four derivatives of the original equation that are applicable to most school districts. The initial equation produces a gross measure for a specific school and the final equation produces individual student costs. Realizing a district or school may have unique needs or characteristics, they believe that this costing procedure is flexible enough to derive any additional equations needed.

In order to arrive at the per student cost for school district "A's" high school, the following equation is derived when:

X = local school, actual costs
 Y = local school, prorated costs
 Z = central office, prorated costs
 ΣS = number of students in the building

$$\text{The equation is: } P = \frac{X + Y + Z}{\Sigma S}$$

where P is the per student cost for the high school.

Example:

X = \$1,250,000.00
 Y = \$150,000.00
 Z = \$50,000.00
 ΣS = 1,150

Thus,

$$\begin{aligned} P &= \frac{\$1,250,000.00 + \$150,000.00 + \$50,000.00}{1,150} \\ &= \frac{\$1,400,050.00}{1,150} \\ &= \$1,217.43 \end{aligned}$$

The per student cost for the high school is \$1,217.43.

In order to arrive at the per student cost by instructional period, the following equation is derived when:

A = actual salary for a particular classroom teacher for one hour of instruction (year)

B = cost of yearly supplies for one hour of instruction

Y = local school, prorated costs

Z = central office, prorated costs

N = number of students assigned to a particular class period

$$\text{The equation is: } P_p = \frac{A + B + N(Y + Z)}{N}$$

where P_p is the per student cost by instructional period.

Example:

A = teacher's salary (\$18,500.00 per year) divided by number of instructional periods (5) = $\$18,000.00/5 = \$3,700.00$

B = supplies for a particular English class: 25 texts with a use life of 5 years @ \$20.00 = $25(\$20.00)/5 = \100.00 ; classroom supplies (paper, chalk, overhead film, etc.) = \$550.00; $\$100.00 + \$550.00 = \$650.00$

Y = local school, prorated costs = $\$50,000.00/1,150 = \43.48

Z = central office, prorated costs = $\$20,000.00/1,150 = \17.49

N = number of students in one period of instruction = 25

Thus,

$$\begin{aligned} P_p &= \frac{\$3,700.00 + \$650.00 + 25(\$43.48 + \$17.49)}{25} \\ &= \frac{\$4,350.00 + \$1,524.25}{25} \\ &= \$234.97 \end{aligned}$$

The per student cost by instructional period is \$234.97.

The ultimate goal of this student costing procedure is to determine the per student cost based on attendance and performance. In order to arrive at the per student cost based on attendance and performance, the following equation is derived when:

P_c = per student cost of meeting an objective criterion reference for one class
(per student cost by instructional period per day = \$1.34 multiplied by number of days spent on one objective = 15) = $(\$1.34) (15) = \20.10 .

N_d = number of periods particular student is in attendance = 8

The equation is: $P_o = \frac{P_c}{N_d}$

where P_o is the per student cost based on attendance and performance.

Example:

$$\begin{aligned} P_c &= \$20.10 \\ N_d &= 8 \end{aligned}$$

Thus,

$$\begin{aligned} P_o &= \frac{\$20.10}{8} \\ &= \$2.51 \end{aligned}$$

The per student cost based on attendance and performance is \$2.51.

Applications

Sanders and Thiemann believe that once the actual cost of moving a student through a program is determined, the available data can be used to build a school-based budget. Also, this information can be used to enhance accountability and improve management. For example, it is difficult to discuss holding the school staff responsible for costs "when no one is sure what the costs are of moving a student through a program" (1990:101). This costing procedure can produce realistic student cost data on which to build a workable school-based budget.

Concerning accountability, Sanders and Thiemann suggest that this costing procedure provides a mechanism "to show parents and other taxpayers exactly where, what, and how public funds are being spent." In addition, they assert that the school's management will improve and the building personnel's decision-making authority will

increase. Also, Sanders and Thiemann believe that "costing students' progress and utilizing this information for cost accountability in school-based budgeting is measurable success" (1990:101).

It is important for stakeholders to know how much it costs to provide appropriate programs and services to students. Some operational manuals, both on the district level (Greenwich, 1973) and the state department level (Florida, 1974) contain some methods for determining program costs. Also, Dei Rossi and Knezevich both present some ideas for determining program costs in their discussion of Planning, Programming, and Budgeting System (PPBS). However, the vast majority of contributors to program budgeting cleverly skirt the issue of how to determine program costs.

The idea of relating programs to cost is not a routine practice in public education, but it should be. Sanders and Thiemann suggest that costing procedures can provide specific cost information for identified programs and services. Also, costing procedures can form the basis for future planning. This planning can be for both the continuation of existing programs and services as well as the consideration of new programs and services.

Comparing the Two Procedures

Martin and Boyer and Sanders and Thiemann suggest that both the health care industry and education must become concerned with cost containment. Public interest about the cost of health care and education is mounting. As this interest intensifies, the health care industry and education are going to be forced to grapple with the issue of costs. In the past, few hospitals or schools knew what their real costs were. Even today, few hospitals or schools know. Some (e.g., Mistarz, 1984; Brimelow, 1986) suggest that

this lack of knowledge can no longer be tolerated in either the health care industry or education.

The two costing procedures discussed in this study were developed to provide the information needed by the health care industry and education. They are similar in their intent. These two costing procedures are designed to assist in budget building, increase emphasis on planning and evaluating, enhance accountability, and improve management. Both costing procedures account for all costs associated with the operation of a hospital or a school. As a result, they provide the needed information for hospitals to determine the price of their products and for schools to determine the cost of their programs.

Finally, Martin and Boyer and Sanders and Thiemann infer that using costing procedures may initially require a significant commitment of human resources. Further, they suggest that computers can enhance the precision of costing procedures. However, Martin and Boyer and Sanders and Thiemann maintain that the cost of these resources is small and that the value of the information gained is comparatively substantial. Martin and Boyer and Sanders and Thiemann assert that the use of costing procedures can increase the sophistication of both management and planning processes for business, industry, and education.

METHODOLOGY

This study is a description of costing students through specific grade levels or courses to develop information for ascertaining the suitability of pupil weights to make the allocation of state aid sensitive to the relatively higher costs of providing certain services. The documents examined in this study included the financial records of a school district's central office and schools. The costs identified with providing educational services were assigned to one of the following categories:

1. Local School - Actual Costs
2. Local School - Prorated Costs
3. Central Office - Prorated Costs

These categories were developed by Sanders and Thiemann using Reason and White's classification of costs criteria.

Also, all data (variables) was divided into sets and subsets after being examined. An a posteriori categorization was necessary because this study involved using an existing costing procedure. The data was categorized in the following manner:

Set I - Instructional Costs

- Subset A - Direct Costs
- Subset B - Indirect Costs

Set II - Implementary Costs

- Subset A - General Costs
 - Subset 1 - Supportive Services Costs
 - Subset 2 - Administration Costs
- Subset B - Physical Plant Costs

These sets and subsets were developed by Sanders and Thiemann using Meek's definitions and components of educational costs.

This a posteriori categorization allowed the costing procedure to be applied to the collected data. Examples of data that were categorized in this student costing procedure are instructor, counselor, administrator, librarian, clerical, custodial and substitute teacher salaries; library, audio visual and instructional supplies; transportation; copy machine use; administrative and guidance services; building debt service; staff fringe benefit package; building operation and maintenance; and, central office costs.

Prorating Costs

One of the unique aspects of this study was the inclusion of all costs (e.g., direct, indirect, overhead) in determining the cost of grade levels or courses. This necessitated using a proration technique. There are many techniques to use for prorating costs. The most common of these are per student, hour, mile, square foot and quantity consumed (Kentucky Department of Education, 1988).

The proration technique chosen for this study was per student. This technique allowed costs in each category (e.g., central office, prorated costs; local school, actual costs; local school, prorated costs) to be divided by the number of students in either the school district or school to obtain a per student cost for each category. Once the per student cost for each category was determined, it was multiplied by the number of students in the school or course to determine a prorated cost for each category.

Adjustments

Sanders and Thiemann suggest that each stakeholder's group or researcher may wish to develop a unique list of cost classifications for use with their student costing procedure. To demonstrate the flexibility of this feature, Wagoner modified the list of

cost classifications during a pilot test of this costing procedure. The following cost classifications (with assigned codes) were developed for this study:

- C₁ = Instructional staff
 - .01 - salaries and fringe benefits
- C₂ = Administrative staff
 - .01 - salaries and fringe benefits
- C₃ = Instructional
 - .01 - supplies and equipment
- C₅ = Clerical staff
 - .01 - salaries and fringe benefits
- C₆ = Instructional assistants
 - .01 - salaries and fringe benefits
- C₇ = Library services
 - .01 - AV/library supplies and equipment
 - .02 - salaries and fringe benefits
- C₈ = Guidance services
 - .01 - salaries and fringe benefits
 - .02 - supplies and equipment
- C₁₀ = Transportation services
 - .01 - utilities
 - .02 - fleet insurance
 - .03 - supplies and equipment
 - .04 - salaries and fringe benefits
- C₁₁ = Substitute teacher
 - .01 - salaries and fringe benefits
- C₁₂ = Central office administrative staff
 - .01 - salaries and fringe benefits
- C₁₃ = Central office support services staff
 - .01 - salaries and fringe benefits
 - .02 - supplies and equipment
- C₁₄ = Central office clerical staff
 - .01 - salaries and fringe benefits
- C₁₅ = Central office administrative
 - .01 - supplies, equipment, and services
- C₁₆ = Administrative
 - .01 - supplies and equipment
- C₁₇ = physical plant operation
 - .01 - utilities
 - .02 - building insurance
 - .03 - salaries and fringe benefits
 - .04 - supplies, equipment, services
- C₁₈ = Central office physical plant operation
 - .01 - utilities

- .02 - building insurance
- .03 - salaries and fringe benefits
- .04 - supplies, equipment, services
- C₁₉ = Maintenance services
 - .01 - supplies and equipment
 - .02 - salaries and fringe benefits
- C₂₀ = Debt service-bonded indebtedness
 - .01 - interest and principal payments

This expanded expenditure list allowed costs to be classified in a detailed fashion, which is essential when trying to determine costs accurately.

Procedure

As a result of adjustments and refinements, the following approach is offered for using this costing procedure. In order to assist the reader in understanding these directions, each step is followed by the number of the "Guiding Principle" from page 4 that provided the rationale for the step.

1. Review the financial records of the school district's Central Office and all schools.
(Principle 1.)
2. Assign each expenditure to a category.
(Principle 1.)
3. Assign each expenditure to a set or subset.
(Principle 1.)
4. Assign each expenditure a cost classification code.
(Principle 1.)
5. Add all expenditures assigned to the Local School, Actual Costs category to determine Y.
(Principles 2 and 4.)
6. Add all expenditures assigned to the Local School, Prorated Costs category to determine Y.
(Principles 2 and 4.)
7. Add all expenditures assigned to the Central Office, Prorated Costs category.
(Principle 2.)
8. Divide the result in step 7 by the student enrollment of the school district.
(Principles 2 and 4.)

9. Multiply the result in step 8 by the student enrollment of a school to determine a school's share of Central Office, Prorated Costs.
(Principles 2 and 4.)
10. Use this equation: $P = \frac{X + Y + Z}{\Sigma S}$ to determine the per student cost for a school.
(Principles 2 and 3.)
11. Use this equation: $P_T = A + B + N(X_{iC} + Y + Z)$ to determine the per course or grade level cost at a school.
(Principles 2 and 3.)
12. Add the results of step 11 to equal the total cost of particular courses or grade levels at a school.
(Principle 1.)
13. Divide the result of step 12 by the number of courses or grade levels to determine the average per course or grade level cost at a school.
(Principle 3.)
14. Use this equation: $P_p = \frac{P}{\Sigma N}$ to determine the per student cost for a course or grade
(Principles 2 and 3.)
15. Add the results of step 14 to equal the total per student cost for any academic area or grade levels at a school.
(Principle 1.)
16. Divide the result of step 15 by the number of courses or grade levels to determine the average per student cost at a school.
(Principle 3.)

This costing procedure is designed to obtain accurate cost data about academic courses, programs and services, it should produce results which can improve budget building, evaluation, accountability, and management decisions.

FINDINGS

Classification of Costs

The first step of the study was to review financial documents from a school district's central office and all schools. The second step was to assign each expenditure to one of the three major categories: Local School-Actual Costs, Local School-Prorated Costs, and Central Office-Prorated Costs. The third step was to assign each expenditure to a set or subset. The fourth step was to assign each expenditure a cost classification code. Lastly, moving from the initial formula of determining a school's appropriate share of Central Office, Prorated Costs, to the final equation per student costs entails several derivatives.

Illustration

The following pages (40 - 50) apply the costing procedure to financial data from a hypothetical school district. Tables 3, 4, and 5 contain the results of the processes outlined above. Also, these pages describe the different equation derivatives used in the costing procedure.

n + 6 derivation

In order to arrive at a school's appropriate share of Central Office, Prorated Costs, the following equation is derived when:

COPC = Total Central Office, Prorated Costs
SD = Student enrollment of the school district
S = Student enrollment of high school "P"

Table 3.

Example - Local School - Actual Costs

SET/SUBSET/COST CLASSIFICATION CODE	COSTS
Set I - Instructional Costs	
Subset A- Direct Costs	
C1 = Instructional Staff	
.01 - salaries and fringe benefits	\$309,107.23
C6 = Instructional assistants	
.01 - salaries and fringe benefits	3,596.54
Subset B- Indirect Costs	
C3 = Instructional	
.01 - supplies and equipment	21,915.71
Set I Total	334,619.48
Set II - Implementary Costs	
Subset A- General Costs	
Subset 1 - Supportive Services Costs	
C7 = Library services	
.01 - AV/library supplies and equipment	2,967.19
.02 - salaries and fringe benefits	11,668.52
C11 = Substitute teachers	
.01 - salaries and fringe benefits	7,487.28
Subset 2 - Administration Costs	
None	0.00
Subset B- Physical Plant Costs	
C17 = Physical plant operation	
.01 - utilities	17,407.25
.02 - building insurance	3,515.07
.03 - salaries and fringe benefits	12,739.81
.04 - supplies, equipment, services	2,000.00
C20 = Debt service-bonded indebtedness	
.01 - interest and principal payments	131,870.00
Set II Total	189,655.12
Category Total	524,274.60

The equation is:
$$Z = \frac{\text{COPC}}{\text{SD}} (S)$$

where Z is high school "P's" appropriate share of Central Office, Prorated Costs.

Table 4.

Example - Local School - Prorated Costs

SET/SUBSET/COST CLASSIFICATION CODE	COSTS
Set I - Instructional Costs	
Subset A - Direct Costs	
None	\$0.00
Subset B - Indirect Costs	
C4 = Department chairs	
.01 - stipends	1,800.00
Set I Total	1,800.00
Set II - Implementary Costs	
Subset A - General Costs	
Subset 1 - Supportive Services Costs	
C8 = Guidance Services	
.01 - salaries and fringe benefits	23,703.50
.02 - supplies and equipment	5,684.38
Subset 2 - Administration Costs	
C2 = Administrative staff	
.01 - salaries and fringe benefits	41,462.22
C5 = Clerical staff	
.01 - salaries and fringe benefits	9,768.48
C16 = Administrative	
.01 - supplies and equipment	35,741.63
Subset B - Physical Plant Costs	
None	0.00
Set II Total	116,360.21
Category Total	118,160.21

COPC = \$925,709.76^a

SD = 9,814^b

S = 932^b

Note: ^adata from Table 5 (see page 42).

^bdata from Table 6 (see page 43).

Table 5.

Example - Central Office - Prorated Costs

SET/SUBSET/COST CLASSIFICATION CODE	COSTS
Set I - Instructional Costs	
Subset A - Direct Costs	
None	\$0.00
Subset B - Indirect Costs	
None	0.00
Set I Total	0.00
Set II - Implementary Costs	
Subset A - General Costs	
Subset 1 - Supportive Services Costs	
C10 = Transportation services	
.01 - utilities	1,312.28
.02 - fleet insurance	39,725.27
.03 - supplies and equipment	2,560.92
.04 - salaries and fringe benefits	160,303.00
C13 = Central office support services staff	
.01 - salaries and fringe benefits	135,385.08
.02 - supplies and equipment	4,000.00
Subset 2 - Administration Costs	
C12 = Central office administrative staff	
.01 - salaries and fringe benefits	185,443.64
C14 = Central office clerical staff	
.01 - salaries and fringe benefits	68,835.74
C15 = Central office administrative	
.01 - supplies, equipment, services	58,065.53
Subset B - Physical Plant Costs	
C18 = Central office physical plant operation	
.01 - utilities	8,358.49
.02 - building insurance	179.80
.03 - salaries ad fringe benefits	6,317.55
.04 - supplies, equipment, services	2,000.00
C19 = Maintenance services	
.01 - supplies and equipment	174,377.55
.02 - salaries and fringe benefits	78,844.91
C20 = Debt services - bonded indebttness	
.01 - interest and principal payment	0.00
Set II Total	925,709.76
Category Total	925,709.76

Table 6.

Example - Student Enrollment

School	Actual Enrollment
A Elementary	621
B Elementary	565
C Elementary	290
D Elementary	540
E Elementary	667
F Elementary	244
G Elementary	484
H Elementary	541
I Elementary	582
J Middle School	503
K Middle School	672
L Middle School	550
M Middle School	548
N High School	1,338
O High School	693
P High School	932
Q MS Day Treatment	17
R HS Day Treatment	18
S Homebound Elementary	5
T Homebound High School	5
Total	9,814

Thus,

$$Z = \frac{\$925,709.76}{9,814} (932)$$

$$= \$94.32 (932)$$

$$= \$87,906.24$$

High school "P's" appropriate share of Central Office, Prorated Costs is \$87,906.24.

n + 5 derivation

In order to arrive at high school "P's" per student cost, the following equation is derived when:

- X = local school, actual costs
- Y = local school, prorated costs
- Z = central office, prorated costs (high school "P's" appropriate share)
- ΣS = actual student enrollment of high school "P"

$$\text{The equation is: } P = \frac{X + Y + Z}{\Sigma S}$$

where P is the per student cost for high school "P".

- X = \$524,274.60^a
- Y = \$118,160.21^b
- Z = \$87,906.24^c
- ΣS = 932^d

- Note.
- ^adata from Table 3 (see page 40)
 - ^bdata from Table 4 (see page 41)
 - ^cdata from n + 6 derivation (see pages 39)
 - ^ddata from Table 6 (see page 43)

Thus,

$$\begin{aligned} P &= \frac{\$524,274.60 + \$118,160.21 + \$87,906.24}{932} \\ &= \frac{\$730,341.05}{932} \\ &= \$783.62 \end{aligned}$$

The per student cost for high school "P" is \$783.62.

n + 4 derivation

In order to arrive at high school "P's" per course cost for any academic area (e.g., foreign language), the following equation is derived when:

Table 7.

Example - Course Data

Course	Enrollment	Number of Sections	Salary & Benefit Costs ¹	Per Course Cost of Textbooks ²	Per Course Cost of Supplies ³
French 1	25	1	\$ 982.17	\$84.00	\$97.98
French 2	24	1	1,007.22	80.64	94.06
Spanish 1	20	1	1,007.22	67.20	78.38
Spanish 2	22	1	1,007.22	73.92	86.22
Spanish 3	15	1	790.31	50.40	58.79

Note. ¹Includes actual salary and benefit costs of instructor (including planning cost) and instructional assistant (if applicable). ²Determined by multiplying cost of textbook (\$20.16) by number of students enrolled in course divided by use life of textbook (6). ³Determined by dividing C₃.01 - Instructional supplies and equipment (\$21,915.71, see Table 3, page 40) by actual enrollment of high school "P" (932, see Table 6, page 43), then dividing by number of instructional periods in a school day and multiplying by course enrollment.

- A = actual salary and benefit costs for a particular course
- B = cost of supplies for a particular course
- X_{ic} = local school, actual costs (Set II - Costs)
- Y = local school, prorated costs
- Z = central office, prorated costs (high school "P's" appropriate share)
- N = number of students enrolled in a particular course.

The equation is $P_T = A + B + N(X_{ic} + Y + Z)$

where P_T is the per course cost for a foreign language class at high school "P".

- A = salary and benefit costs^a
- B = supplies for a particular foreign language course: cost of texts^a; cost of instructional supplies and equipment^a (e.g., paper, chalk, overhead film)
- X_{ic} = local school, actual costs (Set II Costs) - \$189,655.12^b divided by actual enrollment of high school "P" - 932^c, divided by number of periods in an instructional day - 6 = \$33.92
- Y = local school, prorated costs - \$118,160.21^d divided by actual enrollment of high school "P" - 932^c, then divided by number of periods in an instructional day- 6 = \$21.13
- Z = central office, prorated costs (high school "P's" appropriate share) - \$87,906.24^e divided by actual enrollment of high school- 932^c, then divided by number of periods in an instructional day- 6 = \$15.72
- N = number of students assigned to a particular course^a

Table 8.Example - Course Cost Information

DATA

Course	Salary & Benefit Costs (A)	Textbooks and Supplies (B)	Local School Actual Costs (Set II Costs) (Xic)	Local School Prorated Costs (Y)
French 1	\$ 982.17	\$181.98	\$848.00	\$528.25
French 2	1,007.22	174.70	814.08	507.12
Spanish 1	1,007.22	145.58	678.40	422.60
Spanish 2	1,007.22	160.14	746.24	464.86
Spanish 3	790.31	109.19	508.80	316.95

	Central Offices Prorated Costs (Z)	Number of Students (N)	Per Course Cost (Pr)
French 1	\$393.00	25	\$2,933.40
French 2	377.28	24	2,880.40
Spanish 1	314.40	20	2,568.20
Spanish 2	345.84	22	2,724.30
Spanish 3	235.80	15	1,961.05

- Note.
- ^adata from Table 7 (see page 45)
 - ^bdata from Table 3 (see page 40)
 - ^cdata from Table 6 (see page 43)
 - ^ddata from Table 4 (see page 41)
 - ^edata from n + 6 derivation (see pages 39)

Thus,

P_T = results of computations are contained in Table 8 (see above)

The per course cost for foreign language courses at high school "P" is listed in Table 8 (see above).

n + 3 derivation

In order to arrive at the total cost of any academic area (e.g., foreign language) at high school "P", the following equation is derived when:

$$\begin{aligned}P_{ra} &= \text{cost of French 1 course} \\P_{rb} &= \text{cost of French 2 course} \\P_{rc} &= \text{costs of Spanish 1 course} \\P_{rd} &= \text{costs of Spanish 2 course} \\P_{re} &= \text{costs of Spanish 3 course}\end{aligned}$$

$$\text{The equation is: } P_{rt} = P_{ra} + P_{rb} + P_{rc} + P_{rd} + P_{re}$$

where P_{rt} is the total cost of foreign language courses at high school "P".

$$\begin{aligned}P_{ra} &= \$2,933.40^a \\P_{rb} &= \$2,880.40^a \\P_{rc} &= \$2,568.20^a \\P_{rd} &= \$2,724.30^a \\P_{re} &= \$1,961.05^a\end{aligned}$$

Note. ^adata from Table 8 (see page 46)

Thus,

$$\begin{aligned}P_{rt} &= \$2,933.40 + \$2,880.40 + \$2,568.20 + \$2,724.30 + \$1,961.05 \\&= \$13,067.35\end{aligned}$$

The total cost of foreign language courses at high school "P" is \$13,067.35.

n + 2 derivation

In order to arrive at the average per course cost for any academic area (e.g., foreign language) at high school "P", the following equation is derived when:

$$\begin{aligned}P_{rt} &= \text{total cost of foreign language courses} \\N_c &= \text{number of sections of foreign language courses}\end{aligned}$$

$$\text{The equation is: } P_{rm} = \frac{P_{rt}}{N_c}$$

where P_{rm} is average cost of a foreign language course at high school "P."

$$P_{rt} = \$13,067.35^a$$

$$N_c = 5^b$$

Note. ^adata from n + 3 derivation (see page 47)
 ^bdata from Table 7 (see page 45)

Thus,

$$P_{rm} = \frac{\$13,067.35}{5}$$

$$= \$2,613.47$$

The average cost of a foreign language course at high school "P" is \$2,702.08.

n + 1 derivation

In order to arrive at high school "P's" per student cost any course (e.g., foreign language), the following equation is derived when:

P_r = per course cost for a particular course
 N = number of students enrolled in a particular course

The equation is $P_p = \frac{P_r}{N}$

where P_p is the per student cost for a particular foreign language course at high school "P".

P_r = per course cost for a particular foreign language course^a
 N = number of students assigned to a particular course^a

Note. ^adata from Table 8 (see page 46)

Thus,

P_p = results of computations are contained in Table 9 (see page 49)

The per student cost for foreign language courses at high school "P" is listed in Table 9 (see page 49).

Table 9.

Example - Student Cost Information

DATA

Course	Per Course Cost (Pr)	Number of Students (N)	Per Student Cost (Pp)
French 1	\$2,933.40	25	\$117.33
French 2	2,880.40	24	120.01
Spanish 1	2,568.20	20	128.41
Spanish 2	2,724.30	22	123.83
Spanish 3	1,961.05	15	130.73

n derivation

In order to arrive at the average per student cost for any academic area (e.g., foreign language) at high school "P", the following equation is derived when:

P_{rt} = total cost of foreign language courses

ΣN = total number of students enrolled in foreign language courses

The equation is: $P_{pm} = \frac{P_{rt}}{\Sigma N}$

where P_{pm} is the average per student cost of foreign language at

high school "P".

$P_{rt} = \$13,067.35^a$

$\Sigma N = 106^b$

Note. ^adata from n + 3 derivation (see page 47)

^bdata from Table 7 (see page 45)

Thus,

$$P_{pm} = \frac{\$13,067.35}{106}$$

$$= \$123.27$$

The average per student cost of foreign language at high school "P" is \$123.27.

Application

In the spirit of KERA, all costing information was developed at the school level rather than the district level. This allows stakeholders to better understand the total picture by seeing its individual parts. This rationale provides the basis for the inclusion of Tables 10-17 presented in this study.

Elementary and secondary programs

Tables 10-17 are the results of applying the costing procedure previously illustrated to the data collected from the eight districts (pp. 53 - 140). These results provide answers to the research questions identified for this study. The reader is referred to the Research Questions for the specifics of each question (page 7). In addition, Tables 18-20 are compilations of costing information from the eight districts to reflect summary costing information (pp. 141 - 143).

Categorical programs.

Tables 21-26 are the results of applying the costing procedure to the data collected from the eight representative districts concerning the following categorical programs (pp. 144 - 149):

1. Pre-school
2. Family Resource Centers
3. Youth Service Centers
4. Gifted and Talented

5. Extended School Services
 - a. Regular Program
 - b. Summer Program

These categorical programs were established by House Bill 940 outside of the SEEK formula. Dr. John Augenblick, a consultant to the Task Force on Education Form, recommended that these categorical programs not remain outside the SEEK formula for more than four (4) years. Since categorical programs generally adversely affect the equity of a funding formula, Dr. Augenblick suggests these programs should be reviewed, validated, and funded through SEEK, or be discontinued.

The financial data analyzed in Tables 21-26 are reflective of the categorical programs operating in the eight representative districts. This review was concerned only with state grants. Other funds (e.g. federal funds) were not incorporated in this examination because only state grant funds are eligible for incorporation into the SEEK funding formula.

TABLE 10 - DISTRICT A COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
A-01-High School										
PE II 10-12	12	338	90,536.74	18,145.02	17,137.61	17,829.82	47,281.70	190,930.88	15,910.91	564.88
HEALTH ISSUES	2	57	7,737.35	3,401.58	2,890.07	3,006.80	7,973.54	25,009.35	12,504.67	438.76
HEALTH, SAFETY & PE		395								546.68
WORLD CIV 10-12	2	49	14,871.33	2,855.65	2,484.45	2,584.80	6,854.45	29,650.67	14,825.33	605.12
US HISTORY 10-12	16	440	112,012.22	25,439.40	22,309.31	23,210.41	61,550.14	244,521.48	15,282.59	555.73
GLOBAL ISSUES 10-12	1	31	3,681.97	945.55	785.90	817.64	2,168.24	8,399.31	8,399.31	270.95
PSYCHOLOGY 10-12	4	120	22,319.95	6,834.42	6,084.36	6,330.11	16,786.40	58,355.24	14,588.81	486.29
BASIC ECON 10-12	2	48	7,363.95	1,432.08	1,216.87	1,266.02	3,357.28	14,636.20	7,318.10	304.92
SOCIOLOGY 10-12	5	125	16,917.72	3,737.72	3,168.94	3,296.93	8,742.92	37,864.22	7,572.84	302.91
AMERICAN HISTORY-AP 10-12	1	27	7,435.47	2,295.34	1,368.98	1,424.28	3,776.94	16,301.00	16,301.00	603.74
GEOGRAPHY 10-12	1	22	4,522.13	1,280.40	1,115.47	1,160.52	3,077.51	11,156.02	11,156.02	507.09
SOCIAL STUDIES		862								486.26
BIOLOGY I 10-12	23	620	149,534.22	36,503.63	31,435.85	32,705.58	86,729.74	336,909.02	14,648.22	543.40
GENERAL BIOLOGY-AP 10-12	1	22	7,580.70	1,905.22	1,115.47	1,160.52	3,077.51	14,839.41	14,839.41	674.52
CHEMISTRY I	9	211	64,924.74	12,424.42	10,698.33	11,130.45	29,516.09	128,694.02	14,299.34	609.92
GENERAL CHEMISTRY-AP 10-12	1	7	7,519.96	613.91	354.92	369.26	979.21	9,837.25	9,837.25	1,405.32
ANATOMY 10-12	1	30	7,793.98	1,759.00	1,521.09	1,582.53	4,196.60	16,853.20	16,853.20	561.77
PHYSICS I 10-12	4	94	19,112.23	5,492.28	4,766.08	4,958.59	13,149.35	47,478.52	11,869.63	505.09
PHYSICS-AP 10-12	1	10	4,778.06	849.46	507.03	527.51	1,398.87	8,060.92	8,060.92	806.09
EARTH SCIENCE 10-12	5	140	26,000.88	8,208.69	7,098.42	7,385.13	19,584.13	68,277.26	13,655.45	487.69
SCIENCE		1134								556.39
ESSENTIAL MATH 10-12	4	98	30,795.43	5,691.85	4,968.89	5,169.59	13,708.89	60,334.66	15,083.67	615.66
FUNDAMENTAL MATH 10-12	1	25	4,948.69	1,450.09	1,267.57	1,318.77	3,497.17	12,482.29	12,482.29	499.29
APPLIED MATH 10-12	4	110	27,072.12	6,380.38	5,577.33	5,802.60	15,387.53	60,219.97	15,054.99	547.45
ALGEBRA I 10-12	8	240	52,968.64	14,178.44	12,168.72	12,660.23	33,572.80	125,548.82	15,693.60	523.12
ALGEBRA II 10-12	12	321	69,959.95	18,879.13	16,275.66	16,933.05	44,903.62	166,951.41	13,912.62	520.10
INFORMAL GEOMETRY 10-12	3	59	15,326.53	3,476.29	2,991.48	3,112.31	8,253.31	33,159.92	11,053.31	562.03
GEOMETRY 10-12	15	403	86,141.10	23,848.26	20,433.30	21,258.63	56,374.33	210,055.62	14,003.71	521.23
PRE CALC 10-12	5	144	32,313.92	8,695.22	7,301.23	7,596.14	20,143.68	76,050.19	15,210.04	528.13
CALCULUS-AP 10-12	2	41	14,700.71	3,640.83	2,078.82	2,162.79	5,735.35	28,318.51	14,159.26	690.70
MATH		1441								536.52
ENGLISH I 10	1	28	6,189.53	1,863.73	1,419.68	1,477.03	3,916.83	14,866.79	14,866.79	530.96
ENGLISH II 10-12	23	614	144,415.79	40,850.54	31,131.63	32,389.08	85,890.42	334,677.45	14,551.19	545.08
ENGLISH III 10-12	18	460	111,869.52	30,738.04	23,323.37	24,265.43	64,347.87	254,544.24	14,141.35	553.36
ENGLISH IV 10-12	14	362	103,595.44	24,189.50	18,354.48	19,095.84	50,638.98	215,874.23	15,419.59	596.34

TABLE 10 - DISTRICT A COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
ENGLISH LANGUAGE-AP 10-12	2	45	15,895.07	3,783.94	2,281.63	2,373.79	6,294.90	30,629.34	15,314.67	680.65
SPEC TOPICS LANGUAGE ARTS	1	13	7,196.80	748.41	659.14	685.76	1,818.53	11,108.64	11,108.64	854.51
JOURNALISM	2	43	14,768.97	2,480.10	2,180.23	2,480.29	6,015.13	27,712.72	13,856.36	644.48
ORAL COMMUNICATION 10-12	1	27	5,016.93	1,556.37	1,368.98	1,424.28	3,776.94	13,143.50	13,143.50	486.80
ENGLISH		1592								566.93
SPANISH I 10-12	7	207	38,252.49	12,169.22	10,495.52	10,919.44	28,956.54	100,793.21	14,399.03	486.92
SPANISH II 10-12	4	97	23,779.09	5,738.05	4,918.19	5,116.84	13,569.01	53,121.18	13,280.29	547.64
SPANISH-AP 10-12	1	19	7,333.30	1,632.91	963.36	1,002.27	2,657.85	13,589.68	13,589.68	715.25
LATIN I 10-12	3	78	21,556.27	4,685.99	3,954.83	4,114.57	10,911.16	45,222.83	15,074.28	579.78
LATIN II 10-12	3	83	21,488.03	5,002.98	4,208.35	4,378.33	11,610.59	46,688.28	15,562.76	562.51
VIRGIL 10-12	1	24	7,162.68	1,288.40	1,216.87	1,266.02	3,357.28	14,291.25	14,291.25	595.47
FRENCH I 10-12	1	29	5,395.03	1,708.30	1,470.39	1,529.78	4,056.71	14,160.20	14,160.20	488.28
FRENCH II 10-12	2	43	10,790.05	2,550.34	2,180.23	2,268.29	6,015.13	23,804.04	11,902.02	553.58
FRENCH-AP 10-12	1	9	5,395.03	776.08	456.33	474.76	1,258.98	8,361.17	8,361.17	929.02
FOREIGN LANGUAGE		589								543.35
MARRIAGE & FAMILY 10-12	2	38	8,785.00	1,372.37	963.36	1,002.27	2,657.85	14,780.84	7,390.42	388.97
PARENTHOOD EDUC 10-12	7	204	23,249.05	7,575.56	5,171.70	5,380.60	14,268.44	55,645.35	7,949.34	272.77
CHILD DEVELOPMENT 10-12	8	204	26,441.95	7,584.40	5,171.70	5,380.60	14,268.44	58,847.09	7,355.89	288.47
CLOTHING CONST 10-12	1	21	3,836.00	1,344.42	1,064.76	1,107.77	2,937.62	10,290.57	10,290.57	490.03
CONSUMER ED 10-12	1	25	6,023.61	1,605.55	1,267.57	1,318.77	3,497.17	13,712.67	13,712.67	548.51
HOUSING 10-12	3	64	13,146.90	2,353.71	1,622.52	1,688.03	4,476.37	23,287.51	7,762.50	363.87
FOOD MANAGEMENT 10-12	6	150	19,656.56	5,576.51	3,802.72	3,956.32	10,491.50	43,483.62	7,247.27	289.89
CREATIVE FOODS	3	65	9,828.28	2,413.78	1,647.85	1,714.41	4,546.32	20,150.63	6,716.88	310.01
VOC. HOME ECONOMICS		771								311.54
INTRO TO BUSINESS 10-12	3	80	19,397.06	4,549.48	4,056.24	4,220.08	11,190.93	43,413.79	14,471.26	542.67
RECORD KEEPING 10-12	1	16	5,531.53	914.03	811.25	844.02	2,238.19	10,339.01	10,339.01	646.19
ACCOUNTING 10-12	2	50	13,238.49	2,853.42	2,535.15	2,637.55	6,994.33	28,258.95	14,129.47	565.18
BUSINESS LAW 10-12	2	49	5,266.61	1,485.11	1,242.22	1,292.40	3,427.22	12,713.56	6,356.78	259.46
TYPING I 10-12	11	319	66,538.04	18,437.72	16,174.25	16,827.55	44,623.85	162,601.40	14,781.95	509.72
KEYBOARD APPS 10-12	2	37	6,370.73	1,088.11	938.01	975.89	2,587.90	11,960.64	5,980.32	323.26
INTRO COMPUTER APPS 10-12	3	78	9,515.94	2,514.21	1,977.42	2,057.29	5,455.58	21,520.43	7,173.48	275.90
COMPUTER GRAPHICS 10-12	8	178	52,064.08	10,515.38	9,025.13	9,389.67	24,899.83	105,894.08	13,236.76	594.91
COMPUTER PROG 10-12	2	31	14,362.21	1,830.81	1,571.79	1,635.28	4,336.49	23,736.59	11,868.29	765.70
VOC. BUSINESS		838								501.72
ANIMAL SCIENCE 10-12	2	53	17,668.35	3,120.72	2,687.26	2,795.80	7,413.99	33,686.13	16,843.06	635.59
AG CONSTRUCTION 10-12	3	82	28,472.96	4,975.75	4,157.64	4,325.58	11,470.71	53,402.64	17,800.88	651.25
AG BUSINESS MGMT 10-12	1	11	8,177.37	698.26	557.73	580.26	1,538.75	11,552.37	11,552.37	1,050.22

TABLE 10 - DISTRICT A COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
LANDSCAPING 10-12	1	30	9,490.99	1,676.65	1,521.09	1,582.53	4,196.60	18,467.85	18,467.85	615.60
VOC. AGRICULTURE		176								665.39
GENERAL ART I 10-12	5	129	33,625.99	7,732.11	6,540.69	6,804.87	18,045.38	72,749.04	14,549.81	563.95
SPECIAL ART I 10-12	2	40	10,858.31	2,397.55	2,028.12	2,110.04	5,595.47	22,989.49	11,494.75	574.74
SPECIAL ART II 10-12	1	24	7,589.23	1,442.09	1,216.87	1,266.02	3,357.28	14,871.49	14,871.49	619.65
IND STUDY-ART 10-12	1	27	7,589.23	1,589.95	1,368.98	1,424.28	3,776.94	15,749.38	15,749.38	583.31
ART		220								574.36
DRAFTING 10-12	2	47	14,391.23	4,103.33	2,383.04	2,479.29	6,574.67	29,931.58	14,965.79	636.84
DESIGN & PLANNING 10-12	2	32	14,038.03	2,821.39	1,622.50	1,688.03	4,476.37	24,646.32	12,323.16	770.20
PROD DESIGNING & PLAN 10-12	2	50	14,291.23	4,408.42	2,535.15	2,637.55	6,994.33	30,866.68	15,433.34	617.33
VOC. TECHNOLOGY		129								662.36
BAND 10-12	4	253	29,778.53	13,581.92	12,827.86	13,345.99	35,391.33	104,925.62	26,231.41	414.73
STAGE BAND 10-12	1	12	11,194.93	644.20	608.44	633.01	1,678.64	14,759.22	14,759.22	1,229.93
BAND		265								451.64
CHORAL MUSIC 10-12	3	175	23,586.68	16,011.58	8,873.02	9,231.41	24,480.17	82,182.87	27,394.29	469.62
MUSIC		175								469.62
STUDY HALL	9	259	51,723.42	0.00	13,132.07	13,662.49	36,230.65	115,340.23	12,815.58	445.33
STUDY HALL		259								445.33
TOTAL	334	1561	2,048,699.21	501,345.63	420,809.44	437,806.42	1,160,989.44	4,569,650.14	13,681.59	2,927.39
A-02-Junior High/Middle School										
PE 7-8	7	176	34,735.18	6,615.51	7,009.71	7,289.99	21,102.90	76,753.28	10,964.75	436.10
PE 19	16	378	45,949.89	7,104.15	7,527.47	7,828.45	22,661.64	91,071.61	5,691.98	240.93
HEALTH & SAFETY 7-9	5	130	27,287.80	5,185.45	5,177.62	5,384.65	15,587.37	58,622.90	11,724.58	450.95
HEALTH ISSUES 9	12	319	36,964.00	6,919.34	6,352.55	6,606.55	19,124.51	75,966.94	6,330.58	238.14
HEALTH, SAFETY & PE		1003								301.51
WORLD CIV 9	9	261	55,458.30	11,009.79	10,395.08	10,810.72	31,294.65	118,968.53	13,218.73	455.82
GEOGRAPHY 9	2	36	11,199.19	1,515.77	1,433.80	1,491.13	4,316.50	19,956.41	9,978.20	554.34
MULTI AREA STUDIES 7-8	28	739	150,603.78	30,571.03	29,432.80	30,609.66	88,608.21	329,825.49	11,779.48	446.31
SOCIAL STUDIES		1036								452.46
INTRO CHEMISTRY 9	6	158	28,245.73	6,663.09	6,292.81	6,544.42	18,944.65	66,690.69	11,115.12	422.09

TABLE 10 - DISTRICT A COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
INT SCIENCE 7	13	339	73,031.95	14,157.69	13,501.65	14,041.51	40,647.07	155,379.88	11,952.30	458.35
INT SCIENCE 8	13	337	66,648.00	14,074.17	13,422.00	13,958.67	40,407.26	148,510.10	11,423.85	440.68
INT SCIENCE 9	7	167	34,757.38	6,980.84	6,651.26	6,917.20	20,023.78	75,330.45	10,761.49	451.08
SCIENCE		1001								445.47
MIDDLE SCHOOL MATH 7	13	333	59,476.81	14,025.33	13,262.68	13,792.99	39,927.65	140,485.47	10,806.57	421.88
MIDDLE SCHOOL MATH 8	13	335	68,679.11	14,109.56	13,342.34	13,875.83	40,167.46	150,174.31	11,551.87	448.28
PRE-ALGEBRA 8-9	4	107	23,430.15	4,485.95	4,261.58	4,431.98	12,829.61	49,439.27	12,359.82	462.05
ALGEBRA 1 9	7	178	40,571.23	7,650.70	7,089.36	7,372.83	21,342.71	84,026.82	12,003.83	472.06
ALGEBRA 8	1	26	5,893.69	1,101.44	1,035.52	1,076.93	3,117.47	12,225.06	12,225.06	470.19
GEOMETRY 9	1	30	5,845.49	1,292.44	1,194.84	1,242.61	3,597.09	13,172.46	13,172.46	439.08
MATH		1009								445.51
ENGLISH 1 9	12	310	51,947.84	13,662.66	12,346.64	12,840.32	37,169.89	127,967.35	10,663.95	412.80
LANGUAGE ARTS 7	10	281	53,754.77	12,121.81	11,191.63	11,639.13	33,692.70	122,400.04	12,240.00	435.59
LANGUAGE ARTS 8	14	343	71,098.90	14,796.37	13,660.96	14,207.19	41,126.68	154,890.11	11,063.58	451.57
MEDIA 9	1	24	4,013.07	972.91	955.87	994.09	2,877.67	9,813.61	9,813.61	408.90
COMMUNICATION & MEDIA 7	1	19	5,978.98	770.22	756.73	786.99	2,278.15	10,571.07	10,571.07	556.37
COMMUNICATION & MEDIA 9	1	19	4,760.04	770.22	756.73	786.99	2,278.15	9,352.13	9,352.13	492.22
ENGLISH		996								436.74
READING 7	10	286	62,167.92	12,315.57	11,390.77	11,846.23	34,292.22	132,012.71	13,201.27	461.58
READING 8	11	299	63,084.81	12,866.40	11,908.54	12,384.69	35,850.95	136,095.40	12,372.31	455.17
READING		585								458.30
ELEM FRENCH 7	2	16	12,150.45	684.98	637.25	662.73	1,918.45	16,053.85	8,026.93	1,003.37
FRENCH 1 9	1	30	6,075.23	1,296.44	1,194.84	1,242.61	3,597.09	13,406.20	13,406.20	446.87
SPANISH 1 8-9	2	62	8,949.73	2,646.97	2,469.33	2,568.06	7,433.98	24,068.08	12,034.04	388.19
FOREIGN LANGUAGE		108								495.63
INTRO TO BUSINESS	3	80	17,288.61	3,292.65	3,186.23	3,313.63	9,592.23	36,673.35	12,224.45	458.42
EXPLORE COMPUTER APPS 7-8	3	82	16,896.16	3,385.21	3,265.89	3,396.47	9,832.03	36,775.77	12,258.59	448.48
INTRO COMPUTER APPS 9	2	46	5,501.23	1,034.50	916.04	952.67	2,757.77	11,162.20	5,581.10	242.66
COMPUTER LAB 7	3	80	17,288.61	3,302.65	3,186.23	3,313.63	9,592.23	36,683.35	12,227.78	458.54
VOC. BUSINESS		288								421.16
INTRO HOME EC 7-9	5	147	20,420.40	6,699.01	5,854.70	6,088.80	17,625.72	56,688.63	11,337.73	385.64
HOME EC 8-9	4	92	17,813.73	4,220.03	3,664.17	3,810.68	11,031.06	40,539.66	10,134.91	440.65
VOC. HOME ECONOMICS		239								406.81
INTRO AG & TECHNOLOGY	1	26	8,130.11	1,174.63	1,035.52	1,076.93	3,117.47	14,534.67	14,534.67	559.03

TABLE 10 - DISTRICT A COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
VOC. AGRICULTURE		26								559.03
GENERAL ART 19	1	22	3,858.51	932.39	876.21	911.25	2,637.86	9,216.22	9,216.22	418.92
ELEM ART 7	2	54	7,717.01	2,286.35	2,150.71	2,236.70	6,474.75	20,865.52	10,432.76	386.40
ELEM ART 8	2	40	7,717.01	1,693.59	1,593.12	1,656.82	4,796.11	17,456.65	8,728.32	436.42
ART		116								409.81
PRODUCTION 7-9	4	80	13,496.85	2,468.37	1,593.12	1,656.82	4,796.11	24,011.26	6,002.82	300.14
GENERAL WOODS 9	3	62	10,122.64	1,931.58	1,234.66	1,284.03	3,716.99	18,289.91	6,096.64	295.00
SURVEY OF TECHNOLOGY 8-9	3	62	10,122.64	1,928.17	1,234.66	1,284.03	3,716.99	18,286.50	6,095.50	294.94
VOC. TECHNOLOGY		204								297.00
BAND 7-9	5	214	33,661.35	9,173.92	8,523.17	8,863.96	25,659.21	85,881.61	17,176.32	401.32
BAND		214								401.32
CHORAL MUSIC 7-9	5	237	30,522.28	16,234.83	9,439.21	9,816.63	28,416.98	94,429.93	18,885.99	398.44
MUSIC		237								398.44
STUDY HALL 7-9	17	276	72,148.40	0.00	10,992.50	11,432.03	33,093.19	127,666.11	7,509.77	462.56
STUDY HALL		276								462.56
TOTAL	285	976	1,405,464.95	286,124.70	273,398.50	284,330.22	823,073.16	3,072,391.53	10,780.32	3,147.94
A-03-Junior High/Middle School										
PE 7-8	8	224	42,662.38	9,239.94	10,202.25	9,903.73	26,858.24	98,866.55	12,358.32	441.37
ADAPTED PE 7-9	1	8	6,357.03	330.00	364.37	353.70	959.22	8,364.32	8,364.32	1,045.54
PE 19	6	152	30,908.48	3,134.98	3,461.48	3,360.19	9,112.62	49,977.75	8,329.63	328.80
HEALTH & SAFETY 7-9	6	146	30,908.48	3,434.15	3,324.84	3,227.55	8,752.91	49,647.93	8,274.66	340.05
HEALTH, SAFETY & PE		530								390.30
WORLD CIV 9	12	312	73,265.97	14,303.56	14,210.28	13,794.48	37,409.69	152,983.98	12,748.67	490.33
MULTI AREA STUDIES 7-8	22	605	128,037.47	27,243.00	27,555.19	26,748.91	72,541.23	282,125.81	12,823.90	466.32
SOCIAL STUDIES		917								474.49
INT SCIENCE 7	13	343	77,596.97	15,580.69	15,622.20	15,165.09	41,126.68	165,091.62	12,699.36	481.32
INT SCIENCE 8	10	280	55,813.11	12,718.93	12,752.81	12,379.66	33,572.80	127,237.32	12,723.73	454.42
INT SCIENCE 9	5	127	24,749.24	5,773.81	5,784.31	5,615.06	15,227.66	57,150.09	11,430.02	450.00
INTRO CHEMISTRY 9	6	151	30,979.78	6,920.80	6,877.41	6,676.18	18,105.33	69,559.50	11,593.25	460.66

TABLE 10 - DISTRICT A COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
SCIENCE		901								465.08
ELEM MATH 7	5	127	32,125.89	5,814.03	5,784.31	5,615.06	15,227.66	64,566.95	12,913.39	508.40
MIDDLE SCHOOL MATH 7	7	176	40,295.47	8,057.24	8,016.05	7,781.50	21,102.90	85,253.17	12,179.02	484.39
MIDDLE SCHOOL MATH 8	4	97	25,257.53	4,440.64	4,417.94	4,288.67	11,630.58	50,035.35	12,508.84	515.83
PRE ALGEBRA 8-9	9	226	55,212.35	10,392.18	10,293.34	9,992.16	27,098.05	112,988.07	12,554.23	499.95
ALGEBRA 8	2	39	11,014.13	1,794.97	1,776.28	1,724.31	4,676.21	20,985.91	10,492.95	538.10
ALGEBRA 1 9	7	193	39,187.40	9,002.12	8,790.33	8,533.12	23,141.25	88,654.23	12,664.89	459.35
ALGEBRA II 9	1	1	6,299.84	46.38	45.55	44.21	119.90	6,555.88	6,555.88	6,555.88
GEOMETRY 9	2	54	12,599.67	2,524.13	2,459.47	2,387.51	6,474.75	26,445.53	13,222.77	489.73
MATH		913								498.89
ENGLISH 1 9	12	298	71,133.56	14,224.96	13,572.64	13,175.50	35,731.05	147,837.70	12,319.81	496.10
LANGUAGE ARTS 8	12	283	76,453.62	13,244.33	12,889.45	12,512.30	33,932.51	149,032.21	12,419.35	526.62
LANGUAGE ARTS 7	18	449	98,779.84	21,013.09	20,450.05	19,851.67	53,836.38	213,931.04	11,885.06	476.46
ORAL COMMUNICATION 8	1	24	6,621.89	1,085.03	1,093.10	1,061.11	2,877.67	12,738.80	12,738.80	530.78
MEDIA 9	2	54	8,838.43	2,386.79	2,459.47	2,387.51	6,474.75	22,546.95	11,273.48	417.54
ENGLISH		1106								492.86
READING 8	4	104	25,339.57	4,856.08	4,736.76	4,598.16	12,469.90	52,000.47	13,000.12	500.00
READING 7	8	209	39,270.25	9,765.13	9,519.07	9,240.53	25,059.70	92,854.67	11,606.83	444.28
READING		313								462.80
ELEM FRENCH 8	1	26	6,621.89	1,164.19	1,184.19	1,149.54	3,117.47	13,237.28	13,237.28	509.13
FRENCH 1 9	2	58	12,375.80	2,695.44	2,641.65	2,564.36	6,954.37	27,231.62	13,615.81	469.51
SPANISH 1 8-9	2	53	9,762.03	2,456.80	2,413.93	2,343.29	6,354.85	23,330.91	11,665.45	440.21
FOREIGN LANGUAGE		137								465.69
INTRO BUSINESS 9	1	25	6,033.85	1,117.33	1,138.64	1,105.33	2,997.57	12,392.72	12,392.72	495.71
BUS/MARKETING EXPLOR 8-9	2	26	12,067.69	1,165.31	1,184.19	1,149.54	3,117.47	18,684.21	9,342.11	718.62
TYPING 1	2	34	12,067.69	1,542.40	1,548.56	1,503.24	4,076.70	20,738.59	10,369.30	609.96
VOC. BUSINESS		65								609.59
INTRO HOME EC 7-9	5	147	22,451.16	7,121.44	6,695.23	6,499.32	17,625.72	60,392.87	12,078.57	410.84
HOME EC 8-9	3	55	13,962.47	2,680.89	2,505.02	2,431.72	6,594.66	28,174.76	9,391.59	512.27
VOC. HOME ECONOMICS		202								438.45
INTRO AG & TECHNOLOGY 9	2	50	17,072.51	2,441.99	2,277.29	2,210.65	5,995.14	29,997.59	14,998.79	599.95
VOC. AGRICULTURE		50								599.95
ELEM ART 7	2	55	13,791.77	2,530.08	2,505.02	2,431.72	6,594.66	27,853.25	13,926.62	506.42

TABLE 10 - DISTRICT A COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
ELEM ART 8	2	53	13,791.77	2,438.08	2,413.93	2,343.29	6,354.85	27,341.92	13,670.96	515.89
GENERAL ART 19	3	82	19,579.82	3,775.53	3,734.75	3,625.47	9,832.03	40,547.62	13,515.87	494.48
ART		190								503.91
SURVEY OF TECHNOLOGY 7-9	7	501	39,035.27	27,188.37	22,818.43	22,150.75	60,071.33	171,264.16	24,466.31	341.84
VOC. TECHNOLOGY		501								341.84
BAND 7	1	77	7,145.69	3,917.47	3,507.02	3,404.41	9,232.52	27,207.11	27,207.11	353.34
BAND 8	1	38	7,145.69	1,933.30	1,730.74	1,880.10	4,556.31	17,046.13	17,046.13	448.58
BAND 9	4	179	20,571.97	9,106.85	8,152.69	7,914.14	21,462.61	67,208.27	16,802.07	375.47
BAND		294								379.12
CHORAL MUSIC 7	2	116	11,143.82	5,395.90	5,283.31	5,128.72	13,908.73	40,860.49	20,430.24	352.25
CHORAL MUSIC 7-9	1	58	6,047.90	2,697.95	2,641.65	2,564.36	6,954.37	20,906.23	20,906.23	360.45
CHORAL MUSIC 7-8	1	45	5,095.93	2,093.24	2,049.56	1,989.59	5,395.63	16,623.94	16,623.94	369.42
CHORAL MUSIC 8-9	3	109	18,143.69	4,706.77	17,375.71	4,819.23	13,069.41	58,114.81	19,371.60	533.16
MUSIC		328								416.18
STUDY HALL 7-9	22	516	95,989.76	0.00	23,501.62	22,813.95	61,869.87	204,175.20	9,280.69	395.69
STUDY HALL		516								395.69
TOTAL	252	955	1,419,406.58	295,496.28	323,762.08	302,240.63	819,655.93	3,160,761.50	12,542.70	3,309.70
A-04-Elementary School										
SELF CONT - K	1	23	5,156.55	2,467.73	2,902.05	2,556.81	7,468.57	20,551.72	20,551.72	893.55
SELF CONT - PRIMARY	12	232	371,115.72	68,902.50	69,649.24	61,363.47	179,245.70	750,276.63	62,523.05	3,233.95
SELF CONT - 4	3	70	91,987.91	16,410.34	17,412.31	15,340.87	44,811.43	185,962.85	61,987.62	2,656.61
SELF CONT - 5	3	72	97,798.10	16,583.97	17,412.31	15,340.87	44,811.43	191,946.67	63,982.22	2,665.93
SELF CONT - 6	3	87	84,603.99	17,015.05	17,412.31	15,340.87	44,811.43	179,183.64	59,727.88	2,059.58
SELF CONT		484								2,743.64
MUSIC - PRIMARY	1	96	2,302.85	886.19	580.41	511.36	1,493.71	5,774.52	5,774.52	60.15
MUSIC 0-6	1	533	18,143.41	4,647.70	2,902.05	2,556.81	7,468.57	35,718.55	35,718.55	67.01
MUSIC		629								65.97
BAND - 6	1	26	2,646.11	575.80	677.15	596.59	1,742.67	6,238.32	6,238.32	239.94
BAND		26								239.94
ELEM PE 0-6	1	533	19,021.26	2,961.28	3,482.46	3,068.17	8,962.29	37,495.46	37,495.46	70.35

TABLE 10 - DISTRICT A COSTING INFORMATION

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HEALTH, SAFETY & PE		533								70.35
TOTAL	26	464	692,775.90	130,450.56	132,430.29	116,675.82	340,815.79	1,413,148.36	54,351.86	3,045.56
A-05 Elementary School										
SELF CONT- PRIMARY	8	170	229,377.53	39,568.96	141,871.95	40,817.70	115,106.74	566,742.89	70,842.86	3,333.78
SEL CONT - 4	2	45	53,374.00	9,269.33	35,467.99	10,204.43	28,776.69	137,092.43	68,546.21	3,046.50
SELF CONT - 5	2	50	72,211.68	9,657.29	35,467.99	10,204.43	28,776.69	156,318.07	78,159.03	3,126.36
SELF CONT - 6	2	45	57,245.11	9,567.23	35,467.99	10,204.43	28,776.69	141,261.44	70,630.72	3,139.14
SELF CONT	22	310								3,230.37
READING - PRIMARY	2	16	10,254.57	1,400.83	5,911.33	1,700.74	4,766.11	24,063.58	12,031.79	1,503.97
READING	16									1,503.97
ELEM MATH-4	1	6	3,707.98	466.94	1,970.44	566.91	1,598.70	8,310.98	8,310.98	1,385.16
MID SCHOOL MATH - 5	1	13	6,546.59	933.88	3,940.89	1,133.83	3,197.41	15,752.60	15,752.60	1,211.74
MID SCHOOL MATH - 6	1	12	6,546.59	933.88	3,940.89	1,133.83	3,197.41	15,752.60	15,752.60	1,312.72
MATH	31									1,284.39
MUSIC 0-6	1	333	14,262.80	3,042.96	7,093.60	2,040.89	5,755.34	32,195.58	32,195.58	96.68
MUSIC	333									96.68
BAND -6	1	17	3,084.49	420.25	1,773.40	510.22	1,438.83	7,227.19	7,227.19	425.13
BAND	17									425.13
ELEM PE 0-6	1	333	10,598.28	1,260.74	5,320.20	1,530.66	4,316.50	23,026.39	23,026.39	69.15
HEALTH, SAFETY & PE	333									69.15
TOTAL	22	296	467,209.61	76,522.31	276,226.65	80,048.05	225,737.11	1,127,743.73	51,261.08	3,809.95
A-06-Elementary School										
SELF CONT- PRIMARY	7	160	229,902.71	27,114.57	86,175.12	34,048.35	82,838.77	460,079.52	65,725.65	2,875.50
SELF CONT - 4	2	39	65,041.54	7,960.99	24,621.46	9,728.10	23,668.22	131,020.32	65,510.16	3,359.50
SELF CONT - 5	2	41	69,067.21	8,090.58	24,621.46	9,728.10	23,668.22	135,175.57	67,587.79	3,296.97
SELF CONT - 6	2	33	54,426.83	7,916.00	24,621.46	9,728.10	23,668.22	120,360.62	60,180.31	3,647.29
SELF CONT	273									3,101.23

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ELEM PE 0-6	1	303	13,583.82	1,412.73	4,924.29	1,945.62	4,733.64	26,600.11	26,600.11	87.79
HEALTH, SAFETY & PE		303								87.79
READING - 1	1	10	6,405.02	553.99	1,880.81	743.12	1,807.99	11,390.92	11,390.92	1,139.09
READING - 2	1	25	6,405.02	597.46	1,880.81	743.12	1,807.99	11,434.40	11,434.40	457.38
READING - 3	1	16	6,405.02	593.27	1,880.81	743.12	1,807.99	11,430.20	11,430.20	714.39
READING		51								671.68
ELEM MATH - 4	1	8	6,405.02	539.59	1,880.81	743.12	1,807.99	11,376.52	11,376.52	1,422.07
MIDDLE SCHOOL MATH - 5	1	8	6,405.02	539.59	1,880.81	743.12	1,807.99	11,376.52	11,376.52	1,422.07
MIDDLE SCHOOL MATH - 6	1	12	5,671.41	441.48	1,538.84	608.01	1,479.26	9,739.00	9,739.00	811.58
MATH		28								1,160.43
MUSIC 0-6	1	303	7,126.82	2,298.82	3,693.22	1,459.22	3,550.23	18,128.31	18,128.31	59.83
MUSIC		303								59.83
BAND - 6	1	9	3,118.11	353.18	1,231.07	486.41	1,183.41	6,372.18	6,372.18	708.02
BAND		9								708.02
TOTAL	22	261	479,963.56	56,412.24	160,830.96	71,447.49	173,829.92	964,484.19	43,640.19	3,695.34
A-07-Elementary School										
SELF CONT - K	1	24	20,930.00	1,951.51	10,181.11	3,435.69	5,756.41	42,254.72	42,254.72	1,760.61
SELF CONT - PRIMARY	5	106	159,795.81	20,235.60	101,811.12	34,356.91	57,564.12	373,763.56	74,752.71	3,526.07
SEL CONT - 4	2	43	71,153.31	8,449.79	40,724.45	13,742.76	23,025.65	157,095.96	78,547.98	3,653.39
SELF CONT - 5,6	3	77	99,400.24	22,926.36	61,086.67	20,614.14	34,538.47	238,565.88	79,521.96	3,098.26
SELF CONT		250								3,246.72
MUSIC 0-6	1	234	9,763.18	2,076.12	6,108.67	2,061.41	3,453.85	23,463.23	23,463.23	100.27
MUSIC		234								100.27
BAND - 6	1	17	6,185.45	435.19	2,375.59	801.66	1,343.16	11,141.06	11,141.06	655.36
BAND		17								655.36
ELEM PE 0-6	1	234	12,826.25	1,119.06	6,108.67	2,061.41	3,453.85	25,569.24	25,569.24	109.27
HEALTH, SAFETY & PE		234								109.27
TOTAL	14	204	380,054.24	57,193.64	228,396.27	77,073.99	129,135.51	871,853.66	62,275.26	4,273.79

TABLE 10 - DISTRICT A COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
A-08-Elementary School										
SELF CONT- PRIMARY	10	213	334,185.91	42,679.15	130,588.20	60,939.27	139,504.66	707,897.19	70,789.72	3,323.46
SEL CONT - 4	3	68	98,518.12	13,413.11	39,176.46	18,281.78	41,851.40	211,240.87	70,413.62	3,106.48
SELF CONT - 5	2	50	69,131.00	9,151.36	26,117.64	12,187.85	27,900.93	144,488.80	72,244.40	2,889.78
SELF CONT - 5.6	1	26	33,524.21	4,610.91	13,058.82	6,093.93	13,950.47	71,238.33	71,238.33	2,739.94
SELF CONT - 6	2	53	72,546.45	9,267.93	26,117.64	12,187.85	27,900.93	148,020.81	74,010.41	2,792.85
SELF CONT		410								3,128.99
READING - 2.3	5	25	23,467.22	2,468.45	8,161.76	3,808.70	8,719.04	46,625.17	9,325.03	1,865.01
READING - 3	1	1	3,885.39	438.84	1,450.98	677.10	1,550.05	8,002.36	8,002.36	8,002.36
READING		26								2,101.06
ELEM MATH - 4	3	13	13,507.57	1,426.21	4,715.69	2,200.58	5,037.67	26,887.72	8,962.57	2,068.29
MIDDLE SCHOOL MATH - 5	3	19	14,775.73	1,590.78	5,259.80	2,454.50	5,618.94	29,699.75	9,899.92	1,563.14
MIDDLE SCHOOL MATH - 6	2	12	9,539.45	1,097.09	3,627.45	1,692.76	3,875.13	19,831.88	9,915.94	1,652.66
MATH		44								1,736.80
MUSIC 0-6	1	451	19,710.62	4,697.02	9,431.37	4,401.17	10,075.34	48,315.51	48,315.51	107.13
MUSIC		451								107.13
BAND - 6	1	11	2,857.94	394.95	1,305.88	609.39	1,395.05	6,563.21	6,563.21	596.66
BAND		11								596.66
ELEM PE 0-6	1	451	11,128.79	1,974.76	6,529.41	3,046.96	6,975.23	29,655.15	29,655.15	65.75
HEALTH, SAFETY & PE		451								65.75
TOTAL	35	399	706,778.39	93,210.57	275,541.11	128,581.86	294,354.83	1,498,466.75	42,813.34	3,755.56
A-09-Elementary School										
SELF CONT - K	1	28	10,481.21	2,192.42	4,114.67	4,173.47	7,281.30	28,243.07	28,243.07	1,008.68
SELF CONT- PRIMARY	4	81	127,602.94	19,787.23	32,917.34	33,387.79	58,250.38	271,945.69	67,986.42	3,357.35
SELF CONT - 4	1	26	26,089.37	4,781.45	8,229.34	8,346.95	14,562.60	62,009.71	62,009.71	2,384.99
SELF CONT - 4.5	1	25	26,214.83	4,783.94	8,229.34	8,346.95	14,562.60	62,137.66	62,137.66	2,485.51
SELF CONT - 5.6	1	28	36,386.93	4,895.51	8,229.34	8,346.95	14,562.60	72,421.32	72,421.32	2,586.48
SELF CONT - 6	1	28	34,093.56	4,906.43	8,229.34	8,346.95	14,562.60	70,138.87	70,138.87	2,504.96

TABLE 10 - DISTRICT A COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
SELF CONT		216								2,624.52
READING - 1	1	2	1,346.89	232.40	457.19	463.72	809.03	3,309.23	3,309.23	1,654.62
READING - 2	2	9	4,758.37	929.61	1,828.74	1,854.88	3,236.13	12,607.73	6,303.86	1,400.86
READING - 3	1	7	2,379.18	464.80	914.37	927.44	1,618.07	6,303.86	6,303.86	900.55
READING		18								1,234.49
ELEM MATH - 4	1	3	2,379.18	464.80	914.37	927.44	1,618.07	6,303.86	6,303.86	2,101.29
MIDDLE SCHOOL MATH - 5	2	13	4,758.37	929.61	1,828.74	1,854.88	3,236.13	12,607.73	6,303.86	969.83
MIDDLE SCHOOL MATH - 6	1	6	2,379.18	464.80	914.37	927.44	1,618.07	6,303.86	6,303.86	1,050.64
MATH		22								1,146.16
MUSIC 0-6	1	216	6,804.86	1,720.09	1,645.87	1,669.39	2,912.52	14,752.73	14,752.73	68.30
MUSIC		216								68.30
BAND	1	7	2,323.27	418.32	822.93	834.69	1,456.26	5,855.49	5,855.49	836.50
BAND		7								836.50
ELEM PE 0-6	1	216	7,323.75	836.65	1,645.87	1,669.39	2,912.52	14,388.18	14,388.18	66.61
HEALTH, SAFETY & PE		216								66.61
TOTAL	20	195	295,321.95	47,808.07	80,921.80	82,078.32	143,198.86	649,329.00	32,466.45	3,329.89
A-10-Elementary School										
SELF CONT- PRIMARY	7	154	231,536.51	30,496.43	132,919.96	40,381.07	94,921.29	530,255.26	75,750.75	3,443.22
SEL CONT - 4	1	22	37,923.12	4,533.95	18,988.57	5,768.72	13,560.18	80,774.55	80,774.55	3,671.57
SELF CONT - 5	2	47	69,162.20	9,232.73	37,977.13	11,537.45	27,120.37	155,029.88	77,514.94	3,298.51
SELF CONT - 6	2	46	63,045.73	9,243.64	37,977.13	11,537.45	27,120.37	148,924.32	74,462.16	3,237.49
SELF CONT		269								3,401.43
READING - 2	1	3	6,473.99	503.47	2,373.57	721.09	1,695.02	11,767.15	11,767.15	3,922.38
READING - 3	1	7	7,201.57	615.35	2,901.03	881.33	2,071.69	13,670.99	13,670.99	1,953.00
READING		10								2,543.81
ELEM MATH - 4	1	10	7,201.57	615.35	2,901.03	881.33	2,071.69	13,670.99	13,670.99	1,367.10
MIDDLE SCHOOL MATH - 5	2	12	14,403.15	1,230.71	5,802.06	1,762.67	4,143.39	27,341.97	13,670.99	2,278.50
MIDDLE SCHOOL MATH - 6	1	7	7,201.57	615.35	2,901.03	881.33	2,071.69	13,670.99	13,670.99	1,953.00
MATH		29								1,885.65

TABLE 10 - DISTRICT A COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
MUSIC 0-6 MUSIC	1	316 316	11,232.52	2,433.64	5,380.09	1,634.47	3,842.05	24,522.78	24,522.78	77.60 77.60
ELEM PE 0-6 HEALTH, SAFETY & PE	1	316 316	11,031.61	1,208.33	5,696.57	1,730.62	4,068.06	23,735.19	23,735.19	75.11 75.11
TOTAL	20	269	466,413.57	60,728.97	255,818.18	77,717.53	182,685.83	1,043,364.07	52,168.20	3,878.68
A-11-Elementary School										
SELF CONT- PRIMARY	8	176	258,710.74	37,741.17	125,235.29	46,324.61	118,791.40	586,803.21	73,350.40	3,334.11
SELF CONT - 4	2	50	71,223.78	9,044.38	31,308.82	11,581.15	29,697.85	152,855.99	76,427.99	3,057.12
SELF CONT-4.5	1	21	37,223.27	4,451.58	15,654.41	5,790.58	14,848.93	77,968.76	77,968.76	3,712.80
SELF CONT - 5	2	48	48,389.52	8,998.37	31,308.82	11,581.15	29,697.85	129,975.71	64,987.86	2,707.83
SELF CONT - 6	2	56	53,680.81	9,340.35	31,308.82	11,581.15	29,697.85	135,608.99	67,804.49	2,421.59
SELF CONT		351								3,086.08
BAND - 6 BAND	1	25 25	3,677.91	460.48	1,826.35	675.57	1,732.37	8,372.68	8,372.68	334.91 334.91
MUSIC 0-6 MUSIC	1	364 364	9,330.26	3,067.55	6,261.76	2,316.23	5,939.57	26,915.38	26,915.38	73.94 73.94
ELEM PE 0-6 HEALTH, SAFETY & PE	1	365 365	13,414.35	1,578.79	6,261.76	2,316.23	5,939.57	29,510.71	29,510.71	80.85 80.85
TOTAL	18	327	495,650.63	74,682.67	249,166.05	92,166.67	236,345.40	1,148,011.42	63,778.41	3,510.74
A-12 Elementary School										
SELF CONT- PRIMARY	4	93	143,017.32	22,852.74	26,842.66	34,996.24	49,415.50	277,124.46	69,281.11	2,979.83
SELF CONT - 4	1	22	33,423.23	5,358.96	6,710.66	8,749.06	12,353.88	66,595.79	66,595.79	3,027.08
SELF CONT - 5	1	18	35,430.55	5,266.93	6,710.66	8,749.06	12,353.88	68,511.08	68,511.08	3,806.17
SELF CONT - 6	1	24	32,168.66	5,472.66	6,710.66	8,749.06	12,353.88	65,454.92	65,454.92	2,727.29
SELF CONT		157								3,042.59
READING - 1 READING - 2.3	1 2	7 21	4,567.12 16,169.45	674.00 2,426.39	932.04 3,355.33	1,215.15 4,374.53	1,715.82 6,176.94	9,104.12 32,502.64	9,104.12 16,251.32	1,300.59 1,547.74

TABLE 10 - DISTRICT A COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
READING		26								1,465.96
ELEM MATH - 4	1	7	4,247.34	606.60	838.83	1,093.63	1,544.23	8,330.64	8,330.64	1,190.09
ELEM MATH - 6	1	5	4,247.34	606.60	838.83	1,093.63	1,544.23	8,330.64	8,330.64	1,666.13
MATH		12								1,388.44
BAND - 6	1	13	2,736.30	566.16	782.91	1,020.72	1,441.29	6,547.38	6,547.38	503.64
BAND		13								503.64
MUSIC 0-6	1	167	15,058.69	1,653.59	1,342.13	1,749.81	2,470.78	22,275.00	22,275.00	133.38
MUSIC		167								133.38
ELEM PE 0-6	1	167	7,305.80	970.56	1,342.13	1,749.81	2,470.78	13,839.08	13,839.08	82.87
HEALTH, SAFETY & PE		167								82.87
TOTAL	15	144	296,371.84	46,455.16	56,406.87	73,540.70	103,841.19	578,615.75	38,574.38	4,018.16
A-13 Elementary School										
SELF CONT - K	1	22	15,838.91	2,948.12	6,201.18	3,660.01	7,470.87	36,119.08	36,119.08	1,641.78
SELF CONT - PRIMARY	8	166	275,910.10	49,751.33	99,218.81	58,560.24	119,533.93	602,974.41	75,371.80	3,632.38
SELF CONT - 4	2	56	60,186.27	12,764.13	24,804.70	14,640.06	29,883.48	142,278.65	71,139.32	2,540.69
SELF CONT - 5	2	54	57,990.15	12,828.19	24,804.70	14,640.06	29,883.48	140,116.58	70,058.29	2,594.75
SELF CONT - 6	2	44	71,888.95	12,612.11	24,804.70	14,640.06	29,883.48	153,829.31	76,914.65	3,496.12
SELF CONT		342								3,144.20
READING - 2,3	3	18	14,718.89	2,151.69	4,650.88	2,745.01	5,603.15	29,869.62	9,956.54	1,659.42
READING - 4	1	11	4,906.30	717.23	1,550.29	915.00	1,867.72	9,956.54	9,956.54	905.14
READING		29								1,373.32
ELEM MATH - 5	2	14	10,450.13	1,593.84	3,445.10	2,033.34	4,150.48	21,672.90	10,836.45	1,548.06
ELEM MATH - 6	1	7	5,225.07	796.92	1,722.55	1,016.67	2,075.24	10,836.45	10,836.45	1,548.06
MATH		21								1,548.06
BAND - 6	1	13	3,408.30	669.41	1,446.94	854.00	1,743.20	8,121.86	8,121.86	624.76
BAND		13								624.76
MUSIC 0-6	1	365	15,730.69	5,222.44	8,061.53	4,758.02	9,712.13	43,484.81	43,484.81	119.14
MUSIC		365								119.14

TABLE 10 - DISTRICT A COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
ELEM PE 0-6 HEALTH, SAFETY & PE	1	365	11,248.17	2,868.92	6,201.18	3,660.01	7,470.87	31,449.14	31,449.14	86.16
		365								86.16
TOTAL	25	324	547,471.92	104,924.33	204,912.57	122,122.50	249,278.04	1,230,709.36	49,228.37	3,798.49
A-14 Elementary School										
SELF CONT- PRIMARY	3	56	82,482.36	20,853.01	38,881.32	37,839.68	40,634.66	220,691.03	73,563.68	3,940.91
SELF CONT - 4	1	24	28,190.29	7,224.17	12,960.44	12,613.23	13,544.89	74,533.01	74,533.01	3,105.54
SELF CONT - 5	1	18	34,268.45	7,122.81	12,960.44	12,613.23	13,544.89	80,509.81	80,509.81	4,472.77
SELF CONT - 6	1	20	29,902.53	7,188.53	12,960.44	12,613.23	13,544.89	76,209.62	76,209.62	3,810.48
SELF CONT		118								3,830.03
BAND - 6	1	15	2,371.95	444.80	864.03	840.88	902.99	5,424.65	5,424.65	361.64
BAND		15								361.64
MUSIC 0-6	1	135	6,696.72	1,886.54	2,592.09	2,522.65	2,708.98	16,406.97	16,406.97	121.53
MUSIC		135								121.53
ELEM PE 0-6 HEALTH, SAFETY & PE	1	135	6,485.95	1,334.39	2,592.09	2,522.65	2,708.98	15,644.05	15,644.05	115.88
		135								115.88
TOTAL	9	117	190,398.25	46,054.25	83,810.85	81,565.54	87,590.28	489,419.16	54,379.91	4,183.07
A-15 Elementary School										
SELF CONT - K	1	10	7,802.47	1,021.00	1,628.07	1,262.95	3,357.60	15,072.09	15,072.09	1,507.21
SELF CONT- PRIMARY	12	226	395,665.13	44,293.90	67,627.48	52,460.98	139,469.43	699,516.93	58,293.08	3,095.21
SELF CONT - 4	2	52	65,410.02	8,015.70	11,271.25	8,743.50	23,244.90	116,685.36	58,342.68	2,243.95
SELF CONT - 4.5	2	42	49,585.31	7,890.20	11,271.25	8,743.50	23,244.90	100,675.16	50,337.58	2,397.03
SELF CONT - 5	1	26	30,719.77	4,060.85	5,635.62	4,371.75	11,622.45	56,410.44	56,410.44	2,169.63
SELF CONT - 5-6	1	28	32,002.45	4,121.91	5,635.62	4,371.75	11,622.45	57,754.18	57,754.18	2,062.65
SELF CONT - 6	2	52	62,392.01	8,162.34	11,271.25	8,743.50	23,244.90	113,813.99	56,907.00	2,188.73
SELF CONT		436								2,660.39
READING - 1.3	3	17	16,699.59	1,562.75	2,582.99	2,003.72	5,326.96	28,176.00	9,392.00	1,657.41
READING		17								1,657.41

TABLE 10 - DISTRICT A COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
ELEM MATH- 4	1	6	4,840.95	426.20	704.45	546.47	1,452.81	7,970.88	7,970.88	1,328.48
ELEM MATH- 4.5	1	12	6,882.27	710.34	1,174.09	910.78	2,421.34	12,098.82	12,098.82	1,008.24
ELEM MATH - 5	1	9	6,882.27	710.34	1,174.09	910.78	2,421.34	12,098.82	12,098.82	1,344.31
ELEM MATH- 5.6	1	6	5,566.53	520.92	861.00	667.91	1,775.65	9,392.00	9,392.00	1,565.33
ELEM MATH - 6	1	13	6,882.27	710.34	1,174.09	910.78	2,421.34	12,098.82	12,098.82	930.68
MATH		46								1,166.51
MUSIC 0-6	1	476	11,984.48	3,140.21	1,972.47	1,530.11	4,067.86	22,695.13	22,695.13	47.68
MUSIC		476								47.68
ELEM PE 0-6	1	476	16,339.58	1,704.82	2,817.81	2,185.87	5,811.23	28,859.31	28,859.31	60.63
HEALTH, SAFETY & PE		476								60.63
TOTAL	31	407	719,655.07	86,991.81	126,801.53	98,364.35	261,505.17	1,293,317.93	41,719.93	3,177.69
A-16 Elementary School										
SELF CONT- PRIMARY	10	211	308,136.50	51,126.22	267,687.54	56,745.12	146,709.90	830,405.27	83,040.53	3,935.57
SELF CONT - 4	2	52	71,993.15	10,790.86	53,537.51	11,349.02	29,341.98	177,012.52	88,506.26	3,404.09
SELF CONT - 5	3	79	105,834.78	16,370.32	80,306.26	17,023.54	44,012.97	263,547.86	87,849.29	3,336.05
SELF CONT - 6	3	66	80,419.20	16,096.31	80,306.26	17,023.54	44,012.97	237,858.27	79,286.09	3,603.91
SELF CONT		408								3,696.10
READING - 2	1	9	3,021.48	399.77	2,230.73	472.88	1,222.58	7,347.43	7,347.43	816.38
READING		9								816.38
ELEM MATH - 4	2	6	6,927.29	932.79	5,205.04	1,103.38	2,852.69	17,021.19	8,510.59	2,836.86
ELEM MATH - 5	3	15	12,601.79	1,732.33	9,666.49	2,049.13	5,297.86	31,347.59	10,449.20	2,089.84
ELEM MATH - 6	1	21	8,032.74	1,199.30	6,692.19	1,418.63	3,667.75	21,010.60	21,010.60	1,000.50
MATH		42								1,651.89
BAND - 6	1	21	2,878.37	479.72	2,676.88	567.45	1,467.10	8,069.51	8,069.51	384.26
BAND		21								384.26
MUSIC 0-6	1	443	18,806.65	2,398.61	13,384.38	2,837.26	7,335.50	44,762.38	44,762.38	101.04
MUSIC		443								101.04
ELEM PE 0-6	1	443	22,310.07	2,878.33	16,061.25	3,404.71	8,802.59	53,456.95	53,456.95	120.67
HEALTH, SAFETY & PE		443								120.67

TABLE 10 - DISTRICT A COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
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TOTAL	28	393	640,961.98	104,404.55	537,754.52	113,994.64	294,723.89	1,691,839.57	60,422.84	4,304.94
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TABLE 11 - DISTRICT B COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
B-17-High School										
PE I 9-12	3	85	12,160.93	1,621.09	2,332.40	2,442.76	4,419.22	22,976.40	7,658.80	270.31
HEALTH	3	85	12,160.93	1,867.31	2,332.40	2,442.76	4,419.22	23,222.62	7,740.87	273.21
PE II 9-12	1	21	8,107.29	801.01	1,152.48	1,207.01	2,183.62	13,451.40	13,451.40	640.54
DRIVERS ED 9-12	3	26	12,881.38	513.07	713.44	747.20	1,351.76	16,206.85	5,402.28	623.34
HEALTH, SAFETY & PE		217								349.57
WORLD CIV 9-12	3	59	21,368.43	2,310.24	3,237.92	3,391.12	6,134.92	36,442.63	12,147.54	617.67
US HISTORY 9-12	3	57	20,188.50	2,230.60	3,128.16	3,276.17	5,926.96	34,750.38	11,583.46	609.66
GLOBAL ISSUES 9-12	1	9	3,211.68	181.07	246.96	258.65	467.92	4,366.27	4,366.27	485.14
PSYCHOLOGY 9-12	1	24	3,211.68	480.92	658.56	689.72	1,247.78	6,288.66	6,288.66	262.03
POLITICAL SCIENCE 9-12	1	9	3,211.68	180.56	246.96	258.65	467.92	4,365.76	4,365.76	485.08
BASIC ECON 9-12	1	24	3,211.68	541.20	658.56	689.72	1,247.78	6,348.94	6,348.94	264.54
SOCIAL STUDIES		182								508.59
INTRO CHEM & PHYSICS 9-12	4	104	29,248.37	4,069.87	5,707.52	5,977.57	10,814.09	55,817.42	13,954.35	536.71
CHEMISTRY 19-12	2	47	13,878.24	1,988.73	2,579.36	2,701.40	4,887.14	26,034.87	13,017.43	553.93
ADVANCED CHEMISTRY 11-12	1	18	5,372.85	789.18	987.84	1,034.58	1,871.67	10,056.12	10,056.12	558.67
ANATOMY & PHYSIOLOGY 10-12	1	22	5,372.85	920.85	1,207.36	1,264.49	2,287.60	11,053.14	11,053.14	502.42
PHYSICS I	1	12	8,431.01	500.42	658.56	689.72	1,247.78	11,527.49	11,527.49	960.62
SCIENCE		203								563.99
ESSENTIAL MATH 9-10	1	29	7,290.47	1,233.03	1,591.52	1,666.82	3,015.47	14,797.31	14,797.31	510.25
PRE-ALGEBRA 9-12	1	20	2,091.72	839.77	1,097.60	1,149.53	2,079.63	7,258.25	7,258.25	362.91
ALGEBRA I 9-12	2	58	14,383.44	2,455.91	3,183.04	3,333.65	6,030.94	29,386.97	14,693.49	506.67
ALGEBRA II 10-12	2	47	14,383.44	2,006.12	2,579.36	2,701.40	4,887.14	26,557.46	13,278.73	565.05
GEOMETRY 10-12	2	44	16,862.02	1,866.63	2,414.72	2,528.97	4,575.19	28,247.53	14,123.77	641.99
PRE-CLAC 11-12	1	11	8,431.01	473.75	603.68	632.24	1,143.80	11,284.48	11,284.48	1,025.86
MATH		209								562.35
ENGLISH I 9-12	4	83	31,800.80	3,375.06	4,555.04	4,770.56	8,630.48	53,131.93	13,282.98	640.14
ENGLISH II 9-12	4	60	27,853.34	2,439.80	3,292.80	3,448.60	6,238.90	43,273.44	10,818.36	721.22
ENGLISH III 9-12	3	68	22,098.60	2,809.42	3,731.84	3,908.41	7,070.75	39,619.02	13,206.34	582.63
ENGLISH IV 9-12	3	46	20,923.61	1,900.49	2,524.48	2,643.93	4,783.16	32,775.66	10,925.22	712.51
COMPOSITION 9-12	1	17	6,929.73	705.10	932.96	977.10	1,767.69	11,312.58	11,312.58	665.45
JOURNALISM 9-12	2	19	14,947.14	778.40	1,042.72	1,092.06	1,975.65	19,835.96	9,917.98	1,044.00
DRAMATICS 9-12	1	19	7,366.20	802.47	1,042.72	1,092.06	1,975.65	12,279.09	12,279.09	646.27
ORAL COMMUNICATION 9-12	1	19	7,366.20	799.96	1,042.72	1,092.06	1,975.65	12,276.59	12,276.59	646.14
ENGLISH		331								678.26
READING- 9,10	2	14	14,204.68	550.27	768.32	804.67	1,455.74	17,783.68	8,891.84	1,270.26

TABLE 11 - DISTRICT B COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
READING		14								1,270.26
SPANISH I 9-12	3	80	20,789.19	3,115.33	4,390.40	4,598.13	8,318.53	41,211.59	13,737.20	515.14
SPANISH II 9-12	2	40	13,859.46	1,558.73	2,195.20	2,299.07	4,159.27	24,071.72	12,035.86	601.79
FOREIGN LANGUAGE		120								544.03
MARRIAGE & FAMILY 9-12	1	14	3,201.32	322.02	384.16	402.34	727.87	5,037.71	5,037.71	359.84
CREATIVE FOODS 9-12	1	17	3,201.32	408.37	466.48	488.55	863.84	5,448.56	5,448.56	320.50
FASHION DESIGN 9-12	1	16	3,201.32	365.04	439.04	459.81	831.85	5,317.07	5,317.07	332.32
HOUSING 9-12	1	16	3,201.32	378.61	439.04	459.81	831.85	5,310.64	5,310.64	331.91
VOC. HOME ECONOMICS		63								335.14
INTRO TO BUSINESS 9-12	1	19	7,122.81	785.24	1,042.72	1,092.06	1,975.65	12,018.48	12,018.48	632.55
TYPING I 9-12	2	48	14,245.62	1,987.28	2,634.24	2,758.88	4,991.12	26,617.14	13,308.57	554.52
ACCOUNTING I 9-12	3	50	20,122.47	2,048.42	2,744.00	2,873.83	5,199.08	32,987.80	10,995.93	659.76
INTRO COMPUTER APPS 9-12	1	13	7,122.81	529.23	713.44	747.20	1,351.76	10,464.44	10,464.44	804.96
VOC. BUSINESS		130								631.45
SPECIAL ART I 9-12	1	7	4,577.80	301.60	384.16	402.34	727.87	6,393.76	6,393.76	913.39
SPECIAL ART II 9-12	1	2	4,577.80	86.17	109.76	114.95	207.96	5,096.65	5,096.65	2,548.32
ART		9								1,276.71
MUSIC APPRECIATION 9-12	1	9	7,118.55	393.92	493.92	517.29	935.84	9,459.51	9,459.51	1,051.06
CHORAL MUSIC 9-12	2	36	14,237.10	1,373.16	1,975.68	2,069.16	3,743.34	23,398.44	11,699.22	649.96
MUSIC		45								730.18
BAND 9-12	1	28	6,086.14	1,068.01	1,536.64	1,609.35	2,911.49	13,211.63	13,211.63	471.84
BAND		28								471.84
TOTAL	81	265	511,614.87	56,773.40	76,200.88	79,806.35	144,378.54	868,774.05	10,725.61	3,278.39
B - 18-Junior High/Middle School										
ELEM PE - 8	2	53	15,160.73	2,021.60	2,908.64	3,046.26	5,511.03	28,648.26	14,324.13	540.53
HEALTH, SAFETY, & PE		53								540.53
LANGUAGE ARTS - 7	5	125	32,747.67	5,309.17	6,860.00	7,184.58	12,997.71	65,099.13	13,019.83	520.79
LANGUAGE ARTS - 8	5	114	32,103.07	4,841.96	6,256.32	6,552.34	11,853.91	61,607.60	12,321.52	540.42
ENGLISH		239								530.15
READING - 7	1	15	6,335.26	614.65	823.20	862.15	1,559.73	10,194.99	10,194.99	679.67

TABLE 11 - DISTRICT B COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
READING - 8	1	14	6,335.26	573.67	768.32	804.67	1,455.74	9,937.67	9,937.67	709.83
READING-7,8	1	4	6,335.26	163.91	219.52	229.91	415.93	7,364.52	7,364.52	1,841.13
READING		33								833.25
MATH - 7	3	72	19,570.18	3,029.28	3,951.36	4,138.32	7,486.68	38,175.82	12,725.27	530.22
MATH - 8	2	44	13,392.01	1,851.23	2,414.72	2,528.97	4,575.19	24,762.12	12,381.06	562.78
ALGEBRA I-8	1	3	6,523.39	127.03	164.64	172.43	311.95	7,299.44	7,299.44	2,433.15
MATH		119								590.23
INTRO SPACE SCIENCE-7	2	45	16,018.65	1,862.25	2,469.60	2,586.45	4,679.18	27,616.12	13,808.06	613.69
INTRO BIOLOGY-7	3	72	24,027.97	3,012.24	3,951.36	4,138.32	7,486.68	42,616.57	14,205.52	591.90
INTEGRATED SCIENCE-8	1	20	6,162.65	812.73	1,097.60	1,149.53	2,079.63	11,302.15	11,302.15	565.11
SCIENCE		137								595.14
MULT-DISCIPLINARY - 7	3	72	20,531.98	2,966.64	3,951.36	4,138.32	7,486.68	39,074.98	13,024.99	542.71
MULT-DISCIPLINARY - 8	3	65	20,088.01	2,680.17	3,567.20	3,735.98	6,756.81	36,830.17	12,276.72	566.62
SOCIAL STUDIES		137								554.05
ELEM. ART 7-8	2	41	7,621.45	1,758.70	2,260.08	2,356.54	4,263.25	18,250.02	9,125.01	445.12
ART		41								445.12
CHORAL MUSIC-7	1	15	6,351.47	638.00	823.20	862.15	1,559.73	10,234.55	10,234.55	682.30
CHORAL MUSIC-8	1	15	6,351.50	638.00	823.20	862.15	1,559.73	10,234.58	10,234.58	682.31
MUSIC		30								682.30
TOTAL	37	144	245,656.57	32,901.22	43,300.32	45,349.09	82,041.54	449,248.73	12,141.86	3,119.78
B - 19-Elementary School										
SELF CONT - K	1	34	25,208.72	4,699.86	9,913.86	4,218.51	10,776.72	54,817.67	54,817.67	1,612.28
SELF CONT - PRIMARY	11	252	385,613.47	56,720.20	109,052.41	46,403.66	118,543.89	716,333.63	65,121.24	2,842.59
SELF CONT - 4	3	67	95,923.92	14,306.65	29,741.57	12,655.54	32,330.15	184,957.83	61,652.61	2,760.56
SELF CONT - 5	3	78	90,745.83	14,517.47	29,741.57	12,655.54	32,330.15	179,990.57	59,996.86	2,307.57
SELF CONT - 6	6	82	90,679.40	14,436.71	29,741.57	12,655.54	32,330.15	179,843.38	29,973.90	2,193.21
SELF CONT		513								2,565.19
ELEM MATH - 3	1	9	6,442.82	770.27	1,652.31	703.09	1,796.12	11,364.61	11,364.61	1,262.73
ELEM MATH - 4	1	10	3,515.77	403.25	826.15	351.54	898.06	5,994.78	5,994.78	599.48
MATH		19								913.65
ELEM READING - 2	1	10	6,442.82	746.11	1,652.31	703.09	1,796.12	11,340.45	11,340.45	1,134.05

TABLE 11 - DISTRICT B COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
ELEM READING - 4	1	10	3,515.77	375.80	826.15	351.54	898.06	5,967.33	5,967.33	596.73
ELEM READING - 5	1	19	6,442.82	751.05	1,652.31	703.09	1,796.12	11,345.39	11,345.39	597.13
ELEM READING - 6	1	10	6,442.82	746.11	1,652.31	703.09	1,796.12	11,340.45	11,340.45	1,134.05
READING		49								816.20
MUSIC- PRIMARY	1	24	5,475.06	815.07	1,652.31	703.09	1,796.12	10,441.65	10,441.65	435.07
MUSIC - 4	1	25	5,475.06	827.26	1,652.31	703.09	1,796.12	10,453.83	10,453.83	418.15
MUSIC - 5	1	24	3,060.35	459.72	826.15	351.54	898.06	5,595.83	5,595.83	233.16
CHORAL MUSIC- 5	1	40	3,060.35	370.32	826.15	351.54	898.06	5,506.43	5,506.43	137.66
MUSIC 1-6	1	346	10,739.98	3,853.05	5,948.31	2,531.11	6,466.03	29,538.49	29,538.49	85.37
MUSIC		459								134.07
BAND - 5	1	15	5,475.06	740.63	1,652.31	703.09	1,796.12	10,367.21	10,367.21	691.15
BAND - 6	1	8	5,475.06	493.75	1,101.54	468.72	1,197.41	8,736.49	8,736.49	1,092.06
BAND		23								830.60
ELEM PE 0-6	1	531	26,222.05	4,443.78	9,913.86	4,218.51	10,776.72	55,574.93	55,574.93	104.66
HEALTH, SAFETY & PE		531								104.66
TOTAL	36	483	785,957.20	120,477.06	240,025.46	102,134.92	260,916.31	1,509,510.95	39,723.97	3,125.28

TABLE 12 - DISTRICT C COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
C-20-High School										
PE I 9-12	4	100	22,394.06	1,274.49	4,649.60	3,861.15	3,974.83	36,154.14	9,038.53	361.54
PE II 9-12	2	39	12,312.87	779.58	3,626.69	3,011.69	3,100.37	22,831.20	11,415.60	585.42
PE III 9-12	1	22	7,189.52	439.76	2,045.83	1,698.90	1,748.93	13,122.94	13,122.94	596.50
DRIVER'S ED 9-12	5	75	23,530.32	939.32	3,487.20	2,895.86	2,981.13	33,833.83	6,766.77	451.12
HEALTH & SAFETY 9-12	4	104	16,195.55	1,124.34	4,835.59	4,015.59	4,133.83	30,304.90	7,576.22	291.39
HEALTH, SAFETY & PE		340								400.73
WORLD CIV 9-12	8	176	46,618.51	3,761.74	16,366.60	13,591.24	13,991.41	94,329.50	11,791.19	535.96
US HISTORY 9-12	8	165	49,784.83	3,549.45	15,343.69	12,741.79	13,116.95	94,536.71	11,817.09	572.95
GLOBAL ISSUES 9-12	1	29	3,330.57	410.66	1,348.38	1,119.73	1,152.70	7,362.06	7,362.06	253.86
PSYCHOLOGY 9-12	1	21	7,126.08	426.79	1,952.83	1,621.68	1,669.43	12,796.82	12,796.82	609.37
SOCIOLOGY 9-12	2	53	6,616.15	683.21	2,464.29	2,046.41	2,106.66	13,916.72	6,958.36	262.58
ECONOMICS 9-12	1	7	5,535.94	143.29	650.94	540.56	556.48	7,427.21	7,427.21	1,061.03
SOCIAL STUDIES		451								510.80
INT SCIENCE 9-12	3	79	17,438.62	2,771.46	7,346.37	6,100.61	6,280.24	39,937.30	13,312.43	505.54
BIOLOGY I 9-12	7	187	41,076.17	6,735.15	17,389.51	14,440.69	14,865.88	94,507.40	13,501.06	505.39
ADVANCED BIOLOGY 9-12	1	17	5,288.16	616.85	1,580.86	1,312.79	1,351.44	10,130.11	10,130.11	595.89
GENERAL BIOLOGY AP 9-12	1	11	6,472.49	425.06	1,022.91	849.45	874.46	9,644.38	9,644.38	876.76
INTRO CHEMISTRY 9-12	5	134	34,942.66	4,875.61	12,460.93	10,347.87	10,652.55	73,279.63	14,655.93	546.86
CHEMISTRY I 9-12	4	110	25,356.80	4,002.37	10,229.13	8,494.52	8,744.63	56,827.45	14,206.86	516.61
PHYSICS AP 9-12	1	20	7,010.09	716.74	1,859.84	1,544.46	1,589.93	12,721.06	12,721.06	636.05
SCIENCE		558								532.34
ESSENTIAL MATH 9-12	2	48	10,510.04	1,047.73	4,463.62	3,706.70	3,815.84	23,543.93	11,771.96	490.50
FUND MATH 9-12	2	30	12,814.65	618.73	2,789.76	2,316.69	2,384.90	20,924.73	10,462.36	697.49
PRE ALGEBRA 9-12	2	40	10,309.80	838.84	3,719.68	3,088.92	3,179.87	21,137.11	10,568.55	528.43
ALGEBRA I 9-12	5	136	31,392.34	2,911.68	12,646.92	10,502.32	10,811.55	68,264.80	13,652.96	501.95
ALGEBRA II 9-12	4	103	28,175.89	2,241.73	9,578.18	7,953.96	8,186.16	56,137.92	14,034.48	545.03
ALGEBRA II ACCEL 9-12	1	21	7,326.49	456.28	1,952.83	1,621.68	1,669.43	13,026.72	13,026.72	620.32
GEOMETRY 9-12	4	105	22,991.43	2,262.51	9,764.17	8,108.41	8,347.15	51,473.66	12,868.42	490.23
ACCEL GEOMETRY 9-12	2	33	12,173.02	711.07	3,068.74	2,548.36	2,623.39	21,124.58	10,562.29	640.14
PRE CALC 9-12	2	58	12,173.02	1,353.39	5,393.54	4,478.93	4,610.81	28,009.69	14,004.84	482.93
CALCULUS AP 9-12	1	17	7,326.49	428.98	1,580.86	1,312.79	1,351.44	12,000.57	12,000.57	705.92
CONSUMER MATH 9-12	1	23	6,086.51	474.36	2,138.82	1,776.13	1,828.42	12,304.24	12,304.24	534.97
MATH		614								534.12
ENGLISH I 9-12	7	188	42,587.25	4,350.38	17,482.51	14,517.91	14,945.37	93,883.42	13,411.92	499.38
ENGLISH II 9-12	8	198	52,375.32	4,581.78	18,412.43	15,290.14	15,740.34	106,400.01	13,300.00	537.37

TABLE 12 - DISTRICT C COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ENGLISH III 9-12	7	168	48,581.12	3,984.45	15,622.66	12,973.45	13,355.44	94,517.13	13,502.45	562.60
ENGLISH IV 9-12	5	129	33,595.93	3,059.49	11,995.97	9,961.76	10,255.07	68,868.22	13,773.64	533.86
JOURNALISM 9-12	1	23	5,345.25	486.80	2,138.82	1,776.13	1,828.42	11,575.42	11,575.42	503.28
ORAL COMMUNICATIONS 9-12	2	49	12,859.36	1,009.01	4,556.61	3,783.92	3,895.34	26,104.24	13,052.12	532.74
ENGLISH LIT AP 9-12	1	11	6,912.19	253.24	1,022.91	849.45	874.46	9,912.26	9,912.26	901.11
ENGLISH		766								536.89
SPANISH I 9-12	6	166	27,748.80	3,947.66	15,436.68	12,819.01	13,196.45	73,148.59	12,191.43	440.65
SPANISH II 9-12	2	38	9,250.10	908.37	3,533.70	2,934.47	3,020.87	19,647.51	9,823.75	517.04
SPANISH III 9-12	1	6	4,624.80	149.11	557.95	463.34	476.98	6,272.18	6,272.18	1,045.36
SPANISH LANG AP 9-12	1	6	4,624.80	126.32	557.95	463.34	476.98	6,249.39	6,249.39	1,041.56
FOREIGN LANGUAGE		216								487.58
HOME EC 9-12	3	60	21,735.39	2,257.16	5,579.52	4,633.38	4,769.80	38,975.25	12,991.75	649.59
ADULT LIVING 9-12	2	27	15,300.42	975.22	2,510.79	2,085.02	2,146.41	23,017.85	11,508.93	852.51
MARRIAGE & FAMILY 9-12	2	36	6,422.82	1,037.52	1,673.86	1,390.01	1,430.94	11,955.15	5,977.57	332.09
PARENTHOOD EDUC 9-12	2	32	7,263.61	964.11	1,487.87	1,235.57	1,271.95	12,223.10	6,111.55	381.97
CLOTHING CONSTRUCTION 9-12	1	18	3,441.18	543.93	836.93	695.01	715.47	6,232.52	6,232.52	346.25
FOOD MANAGEMENT 9-12	1	13	3,441.18	395.42	604.45	501.95	516.73	5,459.73	5,459.73	419.98
CREATIVE FOODS 9-12	2	38	7,263.61	1,114.35	1,766.85	1,467.24	1,510.44	13,122.48	6,561.24	345.33
FASHION DESIGN 9-12	1	15	3,631.80	439.87	697.44	579.17	596.23	5,944.52	5,944.52	396.30
VOC. HOME ECONOMICS		239								489.25
RETAILING 9-12	2	26	11,071.88	495.88	2,417.79	2,007.80	2,066.91	18,060.26	9,030.13	694.63
INTRO COMPUTER APPS 9-12	3	41	17,889.84	803.97	3,812.67	3,166.14	3,259.36	28,931.98	9,643.99	705.66
OCCUP PROG I 9-12	3	31	18,759.96	585.04	2,882.75	2,393.91	2,464.40	27,086.06	9,028.69	873.74
OCCUP PROG II 9-12	1	18	6,253.32	342.67	1,673.86	1,390.01	1,430.94	11,090.80	11,090.80	616.16
CO-OP ADVISOR 9-12	1	20	5,535.94	316.58	1,859.84	1,544.46	1,589.93	10,846.75	10,846.75	542.34
MARKETING CO-OP 9-12	1	11	5,535.94	174.12	1,022.91	849.45	874.46	8,456.89	8,456.89	768.81
VOC. BUSINESS		147								710.70
INTRO AG & TECH 9-12	2	45	16,008.94	917.41	4,184.64	3,475.03	3,577.35	28,163.38	14,081.69	625.85
AGRI-SCIENCE 9-12	2	41	17,540.56	904.34	3,812.67	3,166.14	3,259.36	28,683.07	14,341.54	699.59
AGRI - AP	1	10	3,798.51	166.21	464.96	386.11	397.48	5,213.28	5,213.28	521.33
ANIMAL SCIENCE 9-12	1	10	3,798.51	161.63	464.96	386.11	397.48	5,208.70	5,208.70	520.87
CROP TECH 9-12	1	15	3,798.51	197.44	697.44	579.17	596.23	5,868.79	5,868.79	391.25
ANIMAL TECH 9-12	1	19	3,798.51	250.12	883.42	733.62	755.22	6,420.90	6,420.90	337.94
SMALL POWER EQUIP 9-12	1	20	4,158.90	292.85	929.92	772.23	794.97	6,948.87	6,948.87	347.44
AG CONST 9-12	2	35	8,317.81	465.65	1,627.36	1,351.40	1,391.19	13,153.41	6,576.71	375.81
EQUIP OP & MAINT 9-12	1	14	4,158.90	200.87	650.94	540.56	556.48	6,107.75	6,107.75	436.27
AG POWER & MACHINE 9-12	1	19	3,798.51	278.21	883.42	733.62	755.22	6,448.99	6,448.99	339.42
AG BUSINESS MGMT 9-12	1	14	4,158.90	194.78	650.94	540.56	556.48	6,101.66	6,101.66	435.83

TABLE 12 - DISTRICT C COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
VOC. AGRICULTURE		242								488.92
GENERAL ART I 9-12	3	71	19,933.74	2,569.86	6,602.44	5,482.83	5,644.26	40,233.13	13,411.04	566.66
SPEC ART I 9-12	1	11	3,697.64	399.78	1,022.91	849.45	874.46	6,844.25	6,844.25	622.20
SPEC ART II 9-12	1	9	3,697.64	316.29	836.93	695.01	715.47	6,261.34	6,261.34	695.70
IND STUDY ART 9-12	1	18	6,644.58	565.23	1,673.86	1,390.01	1,430.94	11,704.62	11,704.62	650.26
ART		109								596.73
GENERAL WOODS 9-12	1	5	7,010.09	107.63	464.96	386.11	397.48	8,366.27	8,366.27	1,673.25
PHOTO PROCESSING 9-12	1	11	7,010.09	235.03	1,022.91	849.45	874.46	9,991.95	9,991.95	908.36
VOC. TECHNOLOGY		16								1,147.39
BAND 9-12	3	71	19,427.61	1,514.01	6,602.44	5,482.83	5,644.26	38,671.15	12,890.38	544.66
INST ENSEMBLE 9-12	1	9	6,736.51	191.92	836.93	695.01	715.47	9,175.83	9,175.83	1,019.54
BAND		80								598.09
CHORAL MUSIC 9-12	1	44	6,736.51	3,473.48	4,091.65	3,397.81	3,497.85	21,197.30	21,197.30	481.76
MUSIC		44								481.76
TOTAL	178	715	1,035,761.84	93,726.37	324,309.76	269,315.03	277,244.63	2,000,357.64	11,237.96	2,797.70
C-21-Vocational School										
ACCOUNTING I 9-12	2	30	7,329.52	3,108.94	1,681.29	2,424.35	2,384.90	16,928.99	8,464.50	564.30
ACCOUNTING II 9-12	1	9	3,030.40	483.75	252.19	363.65	357.74	4,487.73	4,487.73	498.64
AUTOMATED ACCOUNTING 9-12	1	10	2,980.40	537.50	280.21	404.06	397.48	4,599.66	4,599.66	459.97
TYPING I 9-12	5	109	30,670.33	11,353.02	6,108.68	8,808.47	8,665.14	65,605.64	13,121.13	601.89
WORD PROCESSING I 9-12	1	17	6,061.07	1,744.84	952.73	1,373.80	1,351.44	11,483.88	11,483.88	675.52
KEYBOARDING 9-12	1	30	5,407.51	1,594.94	840.64	1,212.18	1,192.45	10,247.72	10,247.72	341.59
RECORD KEEPING 9-12	2	16	5,960.81	850.66	448.34	646.49	635.97	8,542.28	4,271.14	533.89
OFFICE SYSTEMS 9-12	1	8	6,243.57	827.64	448.34	646.49	635.97	8,802.01	8,802.01	1,100.25
BUSINESS COMM 9-12	1	12	6,243.57	1,242.47	672.52	969.74	953.96	10,082.26	10,082.26	840.19
BUSINESS MATH 9-12	1	9	6,266.94	935.91	504.39	727.31	715.47	9,150.00	9,150.00	1,016.67
INTRO COMPUTER APPS 9-12	1	18	6,061.07	1,960.88	1,008.77	1,454.61	1,430.94	11,916.27	11,916.27	662.01
VOC. BUSINESS		266								603.90
DRAFTING 9-12	5	60	35,851.13	6,271.87	3,362.56	4,848.70	4,769.80	55,104.08	11,020.82	918.40
VOC. TECHNOLOGY		60								918.40
AUTOMOTIVE TECH 9-12	5	81	30,058.88	8,467.43	4,539.48	6,545.75	6,439.23	56,050.76	11,210.15	691.98
CARPENTRY 9-12	5	72	38,102.53	7,649.73	4,035.09	5,818.44	5,723.76	61,329.54	12,265.91	851.80

TABLE 12 - DISTRICT C COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ELECTRICITY 9-12	5	79	36,896.36	8,542.23	4,427.39	6,384.12	6,280.24	62,532.36	12,506.47	791.55
OTHER VOC. PROGRAMS		232								775.49
TOTAL	37	152	227,166.07	55,571.81	29,562.66	42,628.17	41,934.49	396,863.19	10,726.03	2,510.94
C-22-Junior High/Middle School										
PE ELEM 6-8	13	429	68,481.36	11,615.94	51,941.36	22,519.64	29,232.06	183,790.35	14,137.72	428.42
HEALTH EXPLORATION 6-8	1	25	3,821.21	826.75	3,026.89	1,312.33	1,703.50	10,690.68	10,690.68	427.63
HEALTH, SAFETY & PE		454								428.37
MULTI AREA STUDIES 6-8	20	535	87,219.97	16,273.87	64,775.35	28,083.93	36,454.90	232,808.02	11,640.40	435.16
SOCIAL STUDIES		535								435.16
INT SCIENCE 6	7	190	31,737.68	5,871.34	23,004.33	9,973.73	12,946.60	83,533.68	11,933.38	439.65
INT SCIENCE 7	7	215	30,300.12	6,605.18	26,031.22	11,286.06	14,650.10	88,872.69	12,696.10	413.36
INT SCIENCE 8	8	205	40,800.05	6,297.96	24,820.46	10,761.13	13,968.70	96,648.31	12,081.04	471.46
SCIENCE		610								441.07
MIDDLE SCHOOL MATH 6-7	22	593	100,200.62	18,219.99	71,797.73	31,128.54	40,407.02	261,753.90	11,897.90	441.41
ALGEBRA 8	1	31	5,788.57	987.41	3,753.34	1,627.29	2,112.34	14,268.95	14,268.95	460.29
MATH		624								442.34
LANGUAGE ARTS 6-8	34	907	140,898.50	30,880.42	109,815.41	47,611.44	61,802.98	391,008.76	11,500.26	431.10
ENGLISH		907								431.10
ELEM READING 6-8	19	520	102,482.31	15,254.26	62,959.22	27,296.53	35,432.80	243,425.12	12,811.85	468.13
COMM & MEDIA 6-8	1	21	3,025.23	651.77	2,542.58	1,102.36	1,430.94	8,752.89	8,752.89	416.80
READING		541								466.13
COMPUTER LAB 6-8	6	77	31,602.10	2,369.43	9,322.81	4,041.99	5,246.78	52,583.10	8,763.85	682.90
VOC. BUSINESS		77								682.90
INTRO HOME EC 6-8	1	14	4,855.26	448.37	1,695.06	734.91	953.96	8,687.56	8,687.56	620.54
VOC. HOME ECONOMICS		14								620.54
ELEM ART 7-8	7	131	33,996.89	5,151.76	15,860.88	6,876.63	8,926.34	70,812.50	10,116.07	540.55
ART		131								540.55
SURVEY OF TECH 6-8	3	39	17,786.70	1,200.10	4,721.94	2,047.24	2,657.46	28,413.44	9,471.15	728.55
INDUSTRIAL COMM 7-8	1	22	3,718.95	663.45	2,663.66	1,154.85	1,499.08	9,699.99	9,699.99	440.91

TABLE 12 - DISTRICT C COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
VOC. TECHNOLOGY		61								624.81
BAND 6-8	4	120	21,420.56	5,167.83	14,529.05	6,299.20	8,176.80	55,593.44	13,898.36	463.28
BAND		120								463.28
CHORAL MUSIC 6-8	2	91	10,508.88	2,639.77	11,017.86	4,776.89	6,200.74	35,144.14	17,572.07	386.20
GENERAL MUSIC 6-8	7	154	33,573.58	4,980.89	18,645.62	8,083.97	10,493.56	75,777.62	10,825.37	492.06
MUSIC		245								452.74
TOTAL	164	652	772,218.55	136,106.49	522,924.76	226,718.67	294,296.66	1,952,265.12	11,904.06	2,994.27
C-23-Elementary School										
SELF CONTAINED -4	8	203	248,469.85	12,471.78	58,034.63	35,972.46	91,990.08	446,938.79	55,867.35	2,201.67
SELF CONTAINED - 5	9	231	249,724.80	14,600.04	67,154.35	41,625.28	106,445.66	479,550.14	53,283.35	2,075.97
SELF CONT		434								2,134.77
ELEM PE 4-5	1	448	10,409.34	475.74	2,901.73	1,798.62	4,599.50	20,184.94	20,184.94	45.06
HEALTH, SAFETY & PE		448								45.06
GENERAL MUSIC 4-5	4	113	11,914.30	2,019.62	3,109.00	1,927.10	4,928.04	23,898.05	5,974.51	211.49
MUSIC		113								211.49
TOTAL	22	436	520,518.29	29,567.18	131,199.71	81,323.46	207,963.28	970,571.92	44,116.91	2,226.08
C-24-Elementary School										
SELF CONT - PRIMARY	36	877	1,207,319.49	88,230.06	260,447.53	120,294.28	333,331.73	2,009,623.09	52,884.82	2,291.47
SELF CONT		877								2,291.47
ELEM PE 0-3	3	917	30,850.88	1,713.82	5,670.40	2,619.02	7,257.22	48,111.35	16,037.12	52.47
HEALTH, SAFETY & PE		917								52.47
GENERAL MUSIC 0-3	1	842	21,521.09	3,407.84	4,810.07	2,221.65	6,156.13	38,116.78	38,116.78	45.27
MUSIC		842								45.27
TOTAL	42	847	1,259,691.46	93,351.73	270,928.01	125,134.95	346,745.06	2,095,851.22	49,901.22	2,474.44

TABLE 13 - DISTRICT D COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
D-25-High School										
PE I 10-12	8	181	25,721.66	1,306.44	18,367.81	5,512.76	12,561.70	63,470.37	7,933.80	350.67
PE II 10-12	2	32	14,070.97	461.94	6,494.70	1,949.26	4,441.71	27,418.58	13,709.29	856.83
HEALTH ISSUES 10-12	8	183	25,721.66	2,033.96	18,570.77	5,573.67	12,700.51	64,600.57	8,075.07	353.01
DRIVERS ED 10-12	10	142	37,364.09	1,592.23	14,410.11	4,324.93	9,855.04	67,546.39	6,754.64	475.68
HEALTH, SAFETY & PE		538								414.56
WORLD CIV 10-12	1	6	6,799.00	114.18	1,217.76	365.49	832.82	9,329.24	9,329.24	1,554.87
US HISTORY 10-12	8	165	53,630.79	3,063.90	33,488.28	10,050.88	22,902.55	123,136.40	15,392.05	746.28
SOCIOLOGY 10-12	1	9	3,047.67	98.55	913.32	274.12	624.62	4,958.26	4,958.26	550.92
GEOGRAPHY 10-12	1	6	3,047.67	71.81	608.88	182.74	416.41	4,327.51	4,327.51	721.25
POLITICAL SCIENCE 10-12	1	22	6,392.56	404.56	4,465.10	1,340.12	3,053.67	15,656.01	15,656.01	711.64
KY STUDIES 10-12	1	14	6,710.31	232.48	2,841.43	852.80	1,943.25	12,580.27	12,580.27	898.59
SOCIAL STUDIES		222								765.71
BIOLOGY I 10-12	8	164	52,712.34	3,175.16	33,285.32	9,989.97	22,763.75	121,926.53	15,240.82	743.45
ADVANCED BIOLOGY 10-12	1	22	5,451.40	427.15	4,465.10	1,340.12	3,053.67	14,737.44	14,737.44	669.88
CHEMISTRY I 10-12	2	51	14,543.26	1,006.18	10,350.92	3,106.64	7,078.97	36,085.97	18,042.98	707.57
ADVANCED CHEMISTRY 10-12	1	26	7,271.63	572.93	5,276.94	1,583.78	3,608.89	18,314.16	18,314.16	704.39
ANATOMY 10-12	1	25	5,451.40	503.23	5,073.98	1,522.86	3,470.08	16,021.55	16,021.55	640.86
PHYSICS I 10-12	3	59	21,548.81	1,147.30	11,974.60	3,593.95	8,189.40	46,454.06	15,484.69	787.36
SPECIAL TOPIC IN PHY SC 10-12	1	22	7,271.63	449.59	4,465.10	1,340.12	3,053.67	16,580.11	16,580.11	753.64
PRINCIPLES IN TECH 10-12	1	19	7,182.94	299.87	3,856.23	1,157.37	2,637.26	15,133.67	15,133.67	796.51
SCIENCE		388								735.19
APPLIED MATH 10-12	1	13	4,976.73	221.33	2,638.47	791.89	1,804.44	10,432.86	10,432.86	802.53
PRE ALGEBRA 10-12	2	43	14,543.26	808.93	8,727.25	2,619.32	5,968.54	32,667.30	16,333.65	759.70
ALGEBRA I 10-12	3	55	14,930.18	1,059.16	11,162.76	3,350.29	7,634.18	38,136.58	12,712.19	693.39
ALGEBRA II 10-12	2	45	12,248.36	893.73	9,133.17	2,741.15	6,246.15	31,262.56	15,631.28	694.72
ALGEBRA II ACCEL 10-12	1	25	7,271.63	496.52	5,073.98	1,522.86	3,470.08	17,835.07	17,835.07	713.40
INFORMAL GEOMETRY 10-12	3	57	21,814.88	1,116.20	11,568.68	3,472.12	7,911.79	45,883.67	15,294.56	804.98
GEOMETRY 10-12	4	95	28,997.82	1,925.25	19,281.13	5,786.87	13,186.32	69,177.39	17,294.35	728.18
PRE CALC 10-12	2	46	14,543.26	972.24	9,336.13	2,802.06	6,384.95	34,038.64	17,019.32	739.97
ADVANCED MATH 10-12	1	24	7,271.63	576.86	4,871.02	1,461.95	3,331.28	17,512.74	17,512.74	729.70
CONSUMER MATH 9-12	1	19	7,271.63	323.49	3,856.23	1,157.37	2,637.26	15,245.98	15,245.98	802.42
MATH		422								739.79
ENGLISH II 10-12	8	174	51,800.19	4,705.56	35,314.91	10,599.11	24,151.78	126,571.55	15,821.44	727.42
ENGLISH III 10-12	9	157	61,746.21	4,287.69	31,864.60	9,563.57	21,792.12	129,254.20	14,361.58	823.28
ENGLISH IV 10-12	7	162	45,721.29	4,424.24	32,879.40	9,868.14	22,486.14	115,379.21	16,482.74	712.22

TABLE 13 - DISTRICT D COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
JOURNALISM 10-12 ENGLISH	1	13 506	6,528.67	278.42	2,638.47	791.89	1,804.44	12,041.89	12,041.89	926.30 757.40
SPANISH I 10-12	1	19	7,035.91	373.52	3,856.23	1,157.37	2,637.26	15,060.29	15,060.29	792.65
SPANISH II 10-12	1	17	7,035.91	341.06	3,450.31	1,035.55	2,359.66	14,222.48	14,222.48	836.62
FRENCH I 10-12	1	20	7,035.91	393.18	4,059.19	1,218.29	2,776.07	15,482.63	15,482.63	774.13
FRENCH II 10-12	1	10	7,035.91	200.62	2,029.59	609.14	1,388.03	11,263.30	11,263.30	1,126.33
FOREIGN LANGUAGE		66								846.92
MARRIAGE & FAMILY 10-12	1	23	2,813.22	221.06	2,334.03	700.52	1,596.24	7,665.06	7,665.06	333.26
PARENTHOOD EDUC 10-12	1	24	2,813.22	292.03	2,435.51	730.97	1,665.64	7,937.37	7,937.37	330.72
CHILD DEVELOP 10-12	1	13	2,813.22	154.98	1,319.24	395.94	902.22	5,585.60	5,585.60	429.66
HOUSING 10-12	1	17	3,469.70	200.76	1,725.15	517.77	1,179.83	7,093.22	7,093.22	417.25
FOOD MANAGEMENT 10-12	2	34	5,626.44	378.01	3,450.31	1,035.55	2,359.66	12,849.96	6,424.98	377.94
CREATIVE FOODS 10-12	5	102	15,379.06	1,245.37	10,350.92	3,106.64	7,078.97	37,160.96	7,432.19	364.32
COMMERCIAL FOOD 10-12	1	18	12,933.98	342.55	3,653.27	1,096.46	2,498.46	20,524.72	20,524.72	1,140.26
CONTEMPORARY ISSUES 10-12	1	21	3,469.70	231.90	2,131.07	639.60	1,457.44	7,929.71	7,929.71	377.61
VOC. HOME ECONOMICS		252								423.60
ACCOUNTING I 10-12	2	29	13,774.72	516.80	5,885.82	1,766.52	4,025.30	25,969.15	12,984.58	895.49
TYPING I 10-12	2	37	13,774.72	686.38	7,509.49	2,253.83	5,135.72	29,360.14	14,680.07	793.52
WORD PROCESSING I 10-12	2	29	13,999.86	488.00	5,885.82	1,766.52	4,025.30	26,165.49	13,082.74	902.26
BUSINESS LAW 10-12	2	29	13,999.86	519.17	5,885.82	1,766.52	4,025.30	26,196.66	13,098.33	903.33
BUSINESS COMM 10-12	2	45	9,550.96	453.28	4,566.58	1,370.58	3,123.08	19,064.47	9,532.24	423.65
MODEL OFFICE 10-12	2	30	11,168.54	498.27	6,088.78	1,827.43	4,164.10	23,747.12	11,873.56	791.57
INTRO COMPUTER APPS 10-12	5	87	14,002.69	910.71	8,828.73	2,649.78	6,037.95	32,429.84	6,485.97	372.76
DESKTOP PUBLISHING 10-12	1	19	5,584.27	336.03	3,856.23	1,157.37	2,637.26	13,571.16	13,571.16	714.27
VOC. BUSINESS		305								644.28
AGRI-SCIENCE 10-12	1	20	8,976.17	1,318.62	4,059.19	1,218.29	2,776.07	18,348.33	18,348.33	917.42
FARM MGMT 10-12	1	22	8,976.17	1,463.83	4,465.10	1,340.12	3,053.67	19,298.89	19,298.89	877.22
ANIMAL SCIENCE 10-12	1	10	4,272.10	607.11	1,014.80	304.57	694.02	6,892.60	6,892.60	689.26
AG CONST 10-12	2	23	12,431.81	1,322.88	2,334.03	700.52	1,596.24	18,385.47	9,192.74	799.37
TURF & GARDEN 10-12	1	22	3,107.07	1,307.82	2,232.55	670.06	1,526.84	8,844.34	8,844.34	402.02
NURSERY TECH 10-12	1	16	3,107.07	949.78	1,623.67	487.32	1,110.43	7,278.27	7,278.27	454.89
GREENHOUSE TECH 10-12	1	16	3,107.07	922.93	1,623.67	487.32	1,110.43	7,251.42	7,251.42	453.21
AG EMPLOY SKILLS 10-12	1	15	8,976.17	1,000.94	3,044.39	913.72	2,082.05	16,017.26	16,017.26	1,067.82
ENVIRONMENTAL TECH 10-12	2	46	17,952.34	3,007.44	9,336.13	2,802.06	6,384.95	39,482.93	19,741.46	858.32
VOC. AGRICULTURE		190								746.31
GENERAL ART I 10-12	1	12	6,392.56	284.79	2,435.51	730.97	1,665.64	11,509.47	11,509.47	959.12
SPEC ART I 10-12	2	20	12,785.12	434.55	4,059.19	1,218.29	2,776.07	21,273.21	10,636.60	1,063.66

TABLE 13 - DISTRICT D COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ART APPREC 10-12	1	11	6,392.56	252.20	2,232.55	670.06	1,526.84	11,074.21	11,074.21	1,006.75
ART		43								1,019.93
GENERAL WOODS 10-12	2	26	12,831.84	1,141.50	5,276.94	1,583.78	3,608.89	24,442.94	12,221.47	940.11
DESIGN & PLANNING 10-12	1	15	6,415.92	678.68	3,044.39	913.72	2,082.05	13,134.76	13,134.76	875.65
VOC. TECHNOLOGY		41								916.53
BAND 10-12	2	133	23,679.39	1,919.96	26,993.58	8,101.62	18,460.84	79,155.39	39,577.69	595.15
STAGE BAND 10-12	1	15	3,375.85	108.27	1,522.19	456.86	1,041.03	6,504.20	6,504.20	433.61
BAND		148								578.78
THEORY OF MUSIC 10-12	1	7	3,375.85	73.57	710.36	213.20	485.81	4,858.79	4,858.79	694.11
MUSIC		7								694.11
STUDY HALL	5	31	27,864.44	447.51	6,291.74	1,888.35	4,302.90	40,794.94	8,158.99	1,315.97
STUDY HALL		31								1,315.97
TOTAL	166	528	950,942.74	65,077.13	540,074.56	162,093.35	369,355.67	2,087,543.48	12,575.56	3,953.68
D-26-Alternative School										
WORLD CIV 7-12	2	16	12,985.46	275.17	1,703.92	2,710.08	2,220.85	19,895.49	9,947.74	1,243.47
US HISTORY 7-12	1	8	6,492.73	133.89	851.96	1,355.04	1,110.43	9,944.05	9,944.05	1,243.01
GEOGRAPHY 7-12	2	12	12,985.46	208.24	1,277.94	2,032.56	1,665.64	18,169.84	9,084.92	1,514.15
HISTORY		36								1,333.59
PRE ALGEBRA 7-12	2	15	13,930.72	254.70	1,597.42	2,540.70	2,082.05	20,405.60	10,202.80	1,360.37
ALGEBRA I 7-12	1	7	6,965.36	121.97	745.46	1,185.66	971.62	9,990.08	9,990.08	1,427.15
INFORMAL GEOMETRY 7-12	1	7	6,965.36	124.25	745.46	1,185.66	971.62	9,992.36	9,992.36	1,427.48
CONSUMER MATH 7-12	1	10	6,965.36	178.53	1,064.95	1,693.80	1,388.03	11,290.68	11,290.68	1,129.07
MATH		39								1,325.10
ENGLISH I 7-12	1	11	5,145.13	244.45	1,171.44	1,863.18	1,526.84	9,951.05	9,951.05	904.64
ENGLISH II 7-12	2	18	10,290.26	400.02	1,916.90	3,048.84	2,498.46	18,154.49	9,077.25	1,008.58
ENGLISH III 7-12	1	9	5,145.13	202.41	958.45	1,524.42	1,249.23	9,079.65	9,079.65	1,008.85
ENGLISH IV 7-12	1	9	5,145.13	202.41	958.45	1,524.42	1,249.23	9,079.65	9,079.65	1,008.85
ENGLISH		47								984.36
TOTAL	15	36	93,016.13	2,346.04	12,992.35	20,664.39	16,934.01	145,952.92	9,730.19	3,840.87

TABLE 13 - DISTRICT D COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
D-27-Junior High/Middle School										
PELEM 7-9	5	124	12,475.60	717.14	2,972.99	3,418.23	8,605.81	28,189.77	5,637.95	227.34
HEALTH & SAFETY 7-9	5	124	15,029.20	1,707.91	5,945.99	6,836.47	17,211.61	46,731.17	9,346.23	376.86
HEALTH, SAFETY & PE		248								302.10
MULTI AREA STUDIES 7-8	14	398	85,494.24	6,021.78	19,084.70	21,942.86	55,243.73	187,787.31	13,413.38	471.83
WORLD CIV 9	4	121	25,922.64	1,955.57	5,802.13	6,671.07	16,795.20	57,146.62	14,286.65	472.29
GLOBAL ISSUES 9	3	52	9,239.31	425.02	1,246.74	1,433.45	3,608.89	15,953.40	5,317.80	306.80
LAW & JUSTICE 9	3	52	9,239.31	486.64	1,246.74	1,433.45	3,608.89	16,015.02	5,338.34	307.98
SOCIAL STUDIES		623								444.47
INT SCIENCE 9	3	62	19,825.92	1,001.93	2,972.99	3,418.23	8,605.81	35,824.88	11,941.63	577.82
INTRO SPACE SCIENCE 8	7	201	44,632.28	3,092.74	9,638.25	11,081.70	27,899.47	96,344.43	13,763.49	479.33
INTRO BIO SCIENCE 7	7	202	42,937.90	3,108.13	9,686.20	11,136.83	28,038.27	94,907.33	13,558.19	469.84
INTRO CHEMISTRY 9	4	114	27,458.40	1,817.93	5,466.47	6,285.14	15,823.58	56,851.52	14,212.88	498.70
SCIENCE		579								490.36
MIDDLE SCHOOL MATH 7-9	23	491	146,174.63	8,126.10	23,544.19	27,070.21	68,152.44	273,067.57	11,872.50	556.15
ESSENTIAL MATH 9	3	28	16,810.92	470.87	1,342.64	1,543.72	3,886.49	24,054.64	8,018.21	859.09
PRE ALGEBRA 7-9	2	50	13,370.00	797.17	2,397.58	2,756.64	6,940.17	26,261.55	13,130.78	525.23
ALGEBRA 8	1	30	5,603.64	478.30	1,438.55	1,653.98	4,164.10	13,338.57	13,338.57	444.62
ALGEBRA 19	3	69	18,973.64	1,130.80	3,308.65	3,804.16	9,577.43	36,794.69	12,264.90	533.26
GEOMETRY 9	1	24	6,685.00	417.52	1,150.84	1,323.19	3,331.28	12,907.83	12,907.83	537.83
MATH		692								556.42
ELEM READING 7-8	10	55	67,169.74	814.37	2,637.33	3,032.30	7,634.18	81,287.94	8,128.79	1,477.96
READING		55								1,477.96
LANGUAGE ARTS 7-8	22	531	134,100.16	7,830.54	25,462.25	29,275.53	73,704.57	270,373.04	12,289.68	509.18
ENGLISH 19	8	170	47,444.10	3,601.75	8,151.76	9,372.58	23,596.57	92,166.76	11,520.84	542.16
ENGLISH		701								517.18
SPANISH 19	1	26	6,717.57	461.85	1,246.74	1,433.45	3,608.89	13,468.50	13,468.50	518.02
FOREIGN LANGUAGE		26								518.02
TYPING 17-9	4	74	23,961.80	1,160.45	3,548.41	4,079.83	10,271.45	43,021.93	10,755.48	581.38
KEYBOARDING 7-9	6	123	30,063.45	1,928.86	5,898.03	6,781.34	17,072.81	61,744.49	10,290.75	501.99
CAREER CHOICES 7-9	5	118	27,290.77	1,800.89	5,658.28	6,505.67	16,378.79	57,634.40	11,526.88	488.43
VOC. BUSINESS		315								515.56
HOME EC 9	4	65	25,780.08	1,073.59	3,116.85	3,583.63	9,022.22	42,576.36	10,644.09	655.02

TABLE 13 - DISTRICT D COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
VOC. HOME ECONOMICS		65								655.02
ELEM ART 7-9	5	138	23,291.95	2,251.94	6,617.31	7,608.33	19,154.86	58,924.39	11,784.88	426.99
GENERAL ART 19	1	12	6,074.22	213.16	575.42	661.59	1,665.64	9,190.03	9,190.03	765.84
ART		150								454.10
INTRO AG & TECH 9	2	35	16,729.36	570.27	1,678.30	1,929.65	4,858.12	25,765.70	12,882.85	736.16
PRODUCTION 7-9	2	31	5,798.98	293.83	743.25	854.56	2,151.45	9,842.07	4,921.03	317.49
INDUSTRIAL COMM 7-9	1	16	2,899.49	151.65	383.61	441.06	1,110.43	4,986.25	4,986.25	311.64
VOC. AGRICULTURE		82								495.05
BAND 7-9	4	159	31,632.54	1,839.12	7,624.29	8,766.12	22,069.73	71,931.79	17,982.95	452.40
BAND		159								452.40
GENERAL MUSIC 7-9	5	123	28,018.20	1,422.71	5,898.03	6,781.34	17,072.81	59,193.09	11,838.62	481.24
MUSIC		123								481.24
TOTALS	168	623	976,945.00	57,170.55	176,465.50	202,916.33	510,865.67	1,924,283.04	11,454.07	3,088.74
D-28-Elementary School										
SELF CONTAINED - PRIMARY	9	179	261,880.39	8,866.04	9,383.21	6,884.11	20,810.67	307,824.43	34,202.71	1,719.69
SELF CONTAINED		179								1,719.69
ELEM PE 0-6	1	402	16,988.23	1,708.41	7,917.09	5,808.47	17,559.00	49,981.20	49,981.20	124.33
HEALTH, SAFETY & PE		402								124.33
ELEM MATH - PRIMARY	6	27	34,579.50	1,406.34	6,157.73	4,517.70	13,657.00	60,318.27	10,053.05	2,234.01
ELEM MATH - 4	4	86	27,065.30	2,477.63	9,676.44	7,099.24	21,461.00	67,779.61	16,944.90	788.14
ELEM MATH - 5	1	8	4,020.74	226.06	879.68	645.39	1,951.00	7,722.86	7,722.86	965.36
MIDDLE MATH - 5	3	63	14,480.12	1,234.50	4,398.38	3,226.93	9,755.00	33,094.93	11,031.64	525.32
MIDDLE MATH - 6	4	103	25,280.24	2,185.30	7,917.09	5,808.47	17,559.00	58,750.09	14,687.52	570.39
MATH		287								793.26
ELEM READING - PRIMARY	3	31	24,274.84	1,444.54	6,157.73	4,517.70	13,657.00	50,051.82	16,683.94	1,614.57
ELEM READING - 4	5	109	42,460.18	2,893.09	12,022.24	8,820.26	26,663.67	92,859.45	18,571.89	851.92
ELEM READING - 5	4	75	22,186.35	1,344.56	5,278.06	3,872.31	11,706.00	44,387.28	11,096.82	591.83
ELEM READING - 6	5	103	31,926.54	1,990.80	7,917.09	5,808.47	17,559.00	65,201.90	13,040.38	633.03
READING		318								794.03
SOCIAL STUDIES - 4	3	64	8,822.05	762.54	2,639.03	1,936.16	5,853.00	20,012.77	6,670.92	312.70

TABLE 13 - DISTRICT D COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
MULTI AREA STUDIES - 5	2	56	14,322.25	951.09	3,518.71	2,581.54	7,804.00	29,177.59	14,588.80	521.03
MULTI AREA STUDIES - 6	3	74	21,483.38	1,410.64	5,278.06	3,872.31	11,706.00	43,750.39	14,583.46	591.22
SOCIAL STUDIES		194								479.06
ELEM SCIENCE - 4	3	64	9,039.05	734.59	2,639.03	1,936.16	5,853.00	20,201.83	6,733.94	315.65
ELEM SCIENCE - 5	2	55	14,144.87	924.29	3,518.71	2,581.54	7,804.00	28,973.41	14,486.71	526.79
ELEM SCIENCE - 6	3	73	21,217.31	1,357.94	5,278.06	3,872.31	11,706.00	43,431.62	14,477.21	594.95
SCIENCE		192								482.33
ELEM LANG ARTS - 4	5	107	24,206.11	2,093.32	7,330.64	5,378.21	16,258.34	55,266.61	11,053.32	516.51
ELEM LANG ARTS - 5	2	56	10,681.79	1,038.73	3,518.71	2,581.54	7,804.00	25,624.77	12,812.39	457.59
ELEM LANG ARTS - 6	3	73	16,022.69	1,511.97	5,278.06	3,872.31	11,706.00	38,391.03	12,797.01	525.90
ENGLISH		236								505.43
GENERAL MUSIC 0-6	1	402	11,926.19	2,764.36	5,278.06	3,872.31	11,706.00	35,546.92	35,546.92	88.43
MUSIC		402								88.43
BAND 6	1	16	4,214.34	151.86	703.74	516.31	1,560.80	7,147.04	7,147.04	446.69
BAND		16								446.69
TOTAL	73	397	661,222.49	39,478.58	122,685.53	90,009.72	272,099.53	1,185,495.84	16,239.67	2,986.14
D-29-Elementary School										
SELF CONTAINED - PRIMARY	14	331	459,673.65	27,790.56	72,255.26	73,791.18	213,115.13	846,625.78	60,473.27	2,557.78
SELF CONTAINED		331								2,557.78
ELEM PE 0-6	2	446	30,074.52	1,063.18	5,376.14	5,490.42	15,856.78	57,861.03	28,930.52	129.73
HEALTH & SAFETY 4-5	4	140	14,834.11	294.86	1,490.98	1,522.68	4,397.61	22,540.24	5,635.06	161.00
HEALTH, SAFETY & PE		586								137.20
ELEM MATH - PRIMARY	4	27	31,018.22	896.94	4,143.21	4,231.28	12,220.29	52,509.94	13,127.49	1,944.81
ELEM MATH - 4	4	84	21,047.72	919.20	2,723.91	2,781.81	8,034.10	35,506.74	8,876.69	422.70
MIDDLE MATH - 5	7	116	35,866.06	1,418.55	4,515.95	4,611.95	13,319.70	59,732.21	8,533.17	514.93
MIDDLE MATH - 6	4	97	20,351.80	1,044.49	3,010.64	3,074.63	8,879.80	36,361.36	9,090.34	374.86
MATH		324								568.24
ELEM READING - PRIMARY	9	79	85,145.98	2,566.02	11,483.42	11,727.53	33,870.08	144,793.03	16,088.11	1,832.82
ELEM READING - 4	2	19	13,953.36	392.31	1,720.36	1,756.93	5,074.17	22,897.14	11,448.57	1,205.11
ELEM READING - 5	3	20	18,227.04	525.47	2,379.84	2,430.42	7,019.27	30,582.04	10,194.01	1,529.10
READING		118								1,680.27

TABLE 13 - DISTRICT D COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
SOCIAL STUDIES - 4	4	84	16,739.28	721.20	2,365.50	2,415.78	6,976.98	29,218.75	7,304.69	347.84
MULTI AREA STUDIES - 5	4	96	22,776.51	924.18	3,010.64	3,074.63	8,879.80	38,665.76	9,666.44	402.77
MULTI AREA STUDIES - 6	4	98	20,351.80	955.20	3,010.64	3,074.63	8,879.80	36,272.07	9,068.02	370.12
SOCIAL STUDIES		276								374.66
ELEM SCIENCE - 4	4	84	16,915.62	687.35	2,379.84	2,430.42	7,019.27	29,432.51	7,358.13	350.39
ELEM SCIENCE - 5	4	95	19,847.60	795.33	2,580.54	2,635.40	7,611.25	33,470.13	8,367.53	352.32
ELEM SCIENCE - 6	5	119	23,847.38	1,122.49	3,870.82	3,953.10	11,416.88	44,210.66	8,842.13	371.52
SCIENCE		298								359.44
ELEM LANG ARTS - 4	8	161	59,997.22	2,626.60	9,390.32	9,589.93	27,696.51	109,300.57	13,662.57	678.89
ELEM LANG ARTS - 5	13	316	72,070.33	3,547.27	9,963.77	10,175.57	29,387.90	125,144.83	9,626.53	396.03
ELEM LANG ARTS - 6	11	240	56,067.54	2,785.73	7,885.00	8,052.61	23,256.61	98,037.49	8,912.50	408.49
ENGLISH		717								463.71
ELEM ART - 5	2	95	9,380.25	226.81	1,146.91	1,171.29	3,382.78	15,308.04	7,654.02	161.14
ELEM ART - 6	1	25	5,627.03	170.11	860.18	878.47	2,537.08	10,072.87	10,072.87	402.91
ART		120								211.51
GENERAL MUSIC 0-6	3	470	33,152.16	2,921.02	5,161.09	5,270.80	15,222.51	61,727.58	20,575.86	131.34
MUSIC		470								131.34
BAND 6	2	58	10,606.26	209.80	1,060.89	1,063.44	3,129.07	16,089.47	8,044.73	277.40
BAND		58								277.40
TOTAL	116	647	1,097,561.49	54,604.66	161,765.63	165,224.90	477,183.38	1,956,360.26	16,579.32	3,023.74
D-30-Elementary School										
SELF CONT - K	1	22	34,447.42	1,764.41	5,083.21	4,266.72	12,332.69	57,894.45	57,894.45	2,631.57
SELF CONT - 1	2	36	60,596.96	4,155.28	10,166.43	8,533.43	24,665.38	108,117.48	54,058.74	3,003.26
SELF CONT - 2-3	4	77	110,463.64	8,499.39	20,332.85	17,066.87	49,330.77	205,693.51	51,423.38	2,671.34
SELF CONT		135								2,753.37
ELEM PE 0-6	1	260	27,999.66	1,309.30	3,953.61	3,318.56	9,592.09	46,173.22	46,173.22	177.59
HEALTH, SAFETY & PE		260								177.59
ELEM MATH - 1	3	15	8,453.39	376.68	1,016.64	853.34	2,466.54	13,166.59	4,388.86	877.77
ELEM MATH - 2-3	3	16	12,117.04	588.22	1,609.68	1,351.13	3,905.35	19,571.42	6,523.81	1,223.21
ELEM MATH - 4	2	33	9,846.51	635.80	1,468.48	1,232.61	3,562.78	16,746.18	8,373.09	507.46

TABLE 13 - DISTRICT D COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
MIDDLE MATH - 5	3	40	13,415.97	863.90	2,061.53	1,730.39	5,001.59	23,073.38	7,691.13	576.83
MIDDLE MATH - 6	4	58	16,030.28	1,035.41	2,315.69	1,943.73	5,618.23	26,943.34	6,735.83	464.54
MATH		162								614.20
ELEM READING - 1	1	20	10,113.37	573.77	1,412.00	1,185.20	3,425.75	16,710.09	16,710.09	835.50
ELEM READING 2-3	3	23	11,661.62	564.44	1,482.60	1,244.46	3,597.03	18,570.16	6,190.05	807.40
ELEM READING - 4	2	30	6,471.93	362.81	847.20	711.12	2,055.45	10,448.52	5,224.26	348.28
ELEM READING - 5	4	40	20,997.17	1,110.34	3,021.69	2,536.33	7,331.10	34,996.63	8,749.16	874.92
ELEM READING - 6	4	54	21,391.01	1,200.16	3,177.01	2,666.70	7,707.93	36,142.82	9,035.70	669.31
READING		167								699.81
SOCIAL STUDIES - 4	1	28	5,095.60	355.68	818.96	687.42	1,986.93	8,944.59	8,944.59	319.45
MULTI AREA STUDIES - 5	2	33	10,190.88	655.45	1,637.92	1,374.83	3,973.87	17,892.95	8,916.48	540.39
MULTI AREA STUDIES - 6	2	42	10,191.20	659.22	1,524.96	1,280.02	3,699.81	17,355.21	8,677.61	413.22
SOCIAL STUDIES		103								428.47
ELEM SCIENCE - 4	1	28	5,538.50	343.45	818.96	687.42	1,986.93	9,375.26	9,375.26	334.83
ELEM SCIENCE - 5	2	33	11,077.00	641.42	1,637.92	1,374.83	3,973.87	18,705.05	9,352.52	566.82
ELEM SCIENCE - 6	2	42	11,077.00	668.42	1,637.92	1,374.83	3,973.87	18,732.05	9,366.02	446.00
SCIENCE		103								454.49
ELEM LANG ARTS - 4	2	56	12,617.07	959.74	2,089.77	1,754.09	5,070.11	22,490.77	11,245.39	401.62
ELEM LANG ARTS - 5	3	49	16,905.99	927.21	2,061.53	1,730.39	5,001.59	26,626.71	8,875.57	543.40
ELEM LANG ARTS - 6	4	84	16,291.19	1,252.23	2,485.13	2,085.95	6,029.32	28,143.81	7,035.95	335.05
ENGLISH		189								408.79
GENERAL MUSIC 0-6	1	263	7,842.90	1,624.52	1,694.40	1,422.24	4,110.90	16,694.96	16,694.96	63.48
MUSIC		263								63.48
BAND 6	1	9	6,194.87	243.15	734.24	616.30	1,781.39	9,569.96	9,569.96	1,063.33
BAND		9								1,063.33
TOTAL	56	264	477,028.24	31,390.41	75,090.35	63,028.69	182,181.26	826,719.15	14,286.26	3,139.09
D-31-Elementary School										
SELF CONTAINED - PRIMARY	4	76	123,464.76	6,191.34	23,927.35	26,412.66	39,389.36	219,385.46	54,846.37	2,886.65
SELF CONT - 4	1	22	32,775.86	1,193.53	6,836.38	7,546.47	11,254.10	59,606.35	59,606.35	2,709.38
SELF CONT		98								2,846.86
ELEM PE 0-6	1	152	22,983.85	510.44	4,557.59	5,030.98	7,502.74	40,585.60	40,585.60	267.01

TABLE 13 - DISTRICT D COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
HEALTH & SAFETY 5-6 HEALTH, SAFETY & PE	3	53 205	6,175.49	198.09	854.55	943.31	1,406.76	9,578.19	3,192.73	180.72 244.70
ELEM MATH - PRIMARY	7	42	23,296.66	535.42	3,703.04	4,087.67	6,095.97	37,718.76	5,388.39	898.07
ELEM MATH - 4	1	6	3,327.97	90.99	569.70	628.87	937.84	5,555.36	5,555.36	925.89
MIDDLE MATH - 5	4	54	18,721.86	627.45	3,418.19	3,773.24	5,627.05	32,167.80	8,041.95	595.70
MIDDLE MATH - 6	2	22	9,361.26	293.28	1,709.10	1,886.62	2,813.53	16,063.78	8,031.89	730.17
MATH		124								737.95
ELEM READING - PRIMARY	5	53	74,981.43	693.51	4,424.66	4,884.25	7,283.91	92,267.75	18,453.55	1,740.90
ELEM READING - 4	1	10	5,198.89	123.12	854.55	943.31	1,406.76	8,526.63	8,526.63	852.66
ELEM READING - 5	4	52	20,795.54	525.40	3,418.19	3,773.24	5,627.05	34,139.42	8,534.86	656.53
ELEM READING - 6	2	22	8,653.05	219.83	1,424.25	1,572.18	2,344.60	14,213.92	7,106.96	646.09
READING		137								1,088.67
MULTI AREA STUDIES - 5	2	38	9,539.29	321.57	1,709.10	1,886.62	2,813.53	16,270.10	8,135.05	428.16
MULTI AREA STUDIES - 6	1	16	4,679.65	683.17	854.55	943.31	1,406.76	8,567.44	8,567.44	535.47
SOCIAL STUDIES		54								459.95
ELEM SCIENCE - 5	2	37	10,397.77	302.42	1,709.10	1,886.62	2,813.53	17,109.43	8,554.71	462.42
ELEM SCIENCE - 6	1	16	5,198.89	143.71	854.55	943.31	1,406.76	8,547.21	8,547.21	534.20
SCIENCE		53								484.09
ELEM LANG ARTS - 5	4	74	23,587.00	815.90	3,987.89	4,402.11	6,564.89	39,357.80	9,839.45	531.86
ELEM LANG ARTS - 6	2	32	11,793.50	386.84	1,993.95	2,201.06	3,282.45	19,657.79	9,828.89	614.31
ENGLISH		106								556.75
GENERAL MUSIC 0-6 MUSIC	1	161 161	8,394.09	804.11	1,367.28	1,509.29	2,250.82	14,325.59	14,325.59	88.98 88.98
BAND 6 BAND	1	15 15	4,528.43	76.57	683.64	754.65	1,125.41	7,168.69	7,168.69	477.91 477.91
TOTAL	49	153	427,855.21	14,736.67	68,857.59	76,009.77	113,353.83	700,813.07	14,302.31	4,580.48

TABLE 14 - DISTRICT E COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
E-32-High School										
PE I 9-12	10	291	58,849.42	4,125.53	17,808.55	5,063.38	18,437.28	104,284.15	10,428.41	358.36
HEALTH & SAFETY 9-12	5	141	21,786.74	2,406.69	8,628.88	2,453.39	1,488.92	36,764.63	7,352.93	260.74
PHYSICAL EDUCATION										
WORLD CIV 9-12	8	174	66,102.71	5,288.90	21,296.82	6,055.18	22,048.70	120,792.31	15,099.04	694.21
US HISTORY 9-12	12	219	101,594.84	6,532.26	26,804.62	7,621.17	27,750.95	170,303.84	14,191.99	777.64
PSYCHOLOGY 9-12	5	86	35,320.06	2,504.12	10,526.01	2,992.79	10,897.63	62,240.61	12,448.12	723.73
LAW & JUSTICE 9-12	5	109	39,925.21	3,210.34	13,341.11	3,793.19	13,812.12	74,081.96	14,816.39	679.65
POLITICAL SCIENCE 9-12	1	18	8,843.81	541.04	2,203.12	626.40	2,280.90	14,495.27	14,495.27	805.29
SOCIAL STUDIES										
INT SCIENCE 9-12	11	257	88,649.85	8,607.04	31,455.65	8,943.57	32,566.18	170,222.29	15,474.75	662.34
BIOLOGY I 9-12	11	231	95,563.53	7,970.76	28,273.36	8,038.77	29,271.55	169,117.97	15,374.36	732.11
ADVANCED BIOLOGY 9-12	3	55	26,467.48	1,952.43	6,731.75	1,913.99	6,969.42	44,035.08	14,678.36	800.64
CHEMISTRY I 9-12	6	120	38,703.35	4,140.45	14,687.46	4,175.98	15,206.00	76,913.25	12,818.87	640.94
GENERAL CHEMISTRY AP 9-12	1	5	6,417.58	182.08	611.98	174.00	633.58	8,019.22	8,019.22	1,603.84
PHYSICS I 9-12	2	34	17,030.96	1,171.83	4,161.45	1,183.20	4,308.37	27,855.80	13,927.90	819.29
SCIENCE										
ESSENTIAL MATH 9-12	5	79	35,499.97	2,331.53	9,669.25	2,749.19	10,010.62	60,260.54	12,052.11	762.79
FUND MATH 9-12	3	47	19,273.20	1,434.19	5,752.59	1,635.59	5,955.68	34,051.26	11,350.42	724.49
PRE ALGEBRA 9-12	6	122	44,713.89	3,661.99	14,932.25	4,245.58	15,459.43	83,013.15	13,835.52	680.44
ALGEBRA I 9-12	6	128	43,581.38	3,903.74	15,666.63	4,454.38	16,219.73	83,825.86	13,970.98	654.89
ALGEBRA II 9-12	7	124	52,096.86	3,759.84	15,177.04	4,315.18	15,712.87	91,061.80	13,008.83	734.37
GEOMETRY 9-12	4	77	32,468.88	2,379.02	9,424.45	2,679.59	9,757.18	56,709.13	14,177.28	736.48
PRE CALC 9-12	3	67	22,868.64	2,094.06	8,200.50	2,331.59	8,490.02	43,984.81	14,661.60	656.49
CALCULUS AP 9-12	1	22	7,014.54	733.44	2,692.70	765.60	2,787.77	13,994.04	13,994.04	636.09
BUSINESS MATH 9-12	2	32	16,155.64	966.55	3,916.66	1,113.60	4,054.93	26,207.38	13,103.69	818.98
CONSUMER MATH 9-12	3	61	22,325.40	1,799.28	7,466.13	2,122.79	7,729.72	41,443.31	13,814.44	679.40
MATH										
ENGLISH I 9-12	14	284	116,159.48	9,046.65	34,760.32	9,883.16	35,987.53	205,837.15	14,702.65	724.78
ENGLISH II 9-12	12	183	94,444.05	5,836.98	22,398.38	6,368.38	23,189.15	152,236.94	12,686.41	831.90
ENGLISH III 9-12	12	236	88,172.48	7,543.99	28,885.34	8,212.77	29,905.13	162,719.72	13,559.98	689.49
ENGLISH IV 9-12	8	163	64,242.72	5,210.47	19,950.47	5,672.38	20,654.82	115,730.85	14,466.36	710.01
JOURNALISM 9-12	2	47	14,085.38	1,401.36	5,752.59	1,635.59	5,955.68	28,830.60	14,415.30	613.42
MEDIA 9-12	1	25	8,282.66	761.19	3,059.89	870.00	3,167.92	16,141.66	16,141.66	645.67
ENGLISH										
		938								726.54

TABLE 14 - DISTRICT E COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
SPANISH I 9-12	5	102	34,061.50	3,357.13	12,484.34	3,549.59	12,925.10	66,377.66	13,275.53	650.76
SPANISH II 9-12	3	56	20,233.47	1,875.61	6,854.15	1,948.79	7,096.13	38,008.16	12,669.39	678.72
SPANISH III 9-12	1	12	7,064.01	397.08	1,468.75	417.60	1,520.60	10,868.03	10,868.03	905.67
FRENCH I 9-12	1	16	8,280.11	524.24	1,958.33	556.80	2,027.47	13,346.94	13,346.94	834.18
FRENCH II 9-12	1	7	8,280.11	229.95	856.77	243.60	887.02	10,497.44	10,497.44	1,499.63
FRENCH III 9-12	1	6	8,280.11	197.93	734.37	208.80	760.30	10,181.51	10,181.51	1,696.92
GERMAN I 9-12	1	6	8,515.48	195.23	734.37	208.80	760.30	10,414.18	10,414.18	1,735.70
GERMAN II 9-12	1	4	8,515.48	130.15	489.58	139.20	506.87	9,781.28	9,781.28	2,445.32
GERMAN III 9-12	1	7	8,515.48	225.84	856.77	243.60	887.02	10,728.71	10,728.71	1,532.67
FOREIGN LANGUAGE		216								834.26
HOME EC 9-12	7	127	52,776.40	5,918.80	15,544.23	4,419.58	16,093.02	94,752.02	13,536.00	746.08
MARRIAGE & FAMILY 9-12	3	69	10,715.64	2,229.86	4,222.65	1,200.60	4,371.73	22,740.46	7,580.15	329.57
PARENTHOOD EDUC 9-12	3	69	10,715.64	2,319.21	4,222.65	1,200.60	4,371.73	22,829.81	7,609.94	330.87
CHILD CARE I 9-12	1	25	7,857.46	1,145.95	3,059.89	870.00	3,167.92	16,101.21	16,101.21	644.05
FOOD MANAGEMENT 9-12	2	29	8,351.73	985.47	1,774.73	504.60	1,837.39	13,453.93	6,726.96	463.93
CONTEMPORARY ISSUES 9-12	1	19	7,857.46	837.99	2,325.51	661.20	2,407.62	14,089.78	14,089.78	741.57
VOC. HOME ECONOMICS		336								544.26
ACCOUNTING I 9-12	2	25	17,836.00	1,105.24	3,059.89	870.00	3,167.92	26,039.04	13,019.52	1,041.56
TYPING I 9-12	11	190	93,959.89	8,383.68	23,255.15	6,611.98	24,076.17	156,286.86	14,207.90	822.56
WORD PROCESSING I 9-12	4	51	34,467.16	2,232.76	6,242.17	1,774.79	6,462.55	51,179.44	12,794.86	1,003.52
OCCUP PROGRAM I 9-12	2	32	19,781.76	1,409.05	3,916.66	1,113.60	4,054.93	30,276.00	15,138.00	946.13
OCCUP PROGRAM II 9-12	5	101	57,308.76	4,516.01	12,361.95	3,514.79	12,798.38	90,499.88	18,099.98	896.04
OFFICE SYSTEMS 9-12	1	20	9,021.39	880.13	2,447.91	696.00	2,534.33	15,579.76	15,579.76	778.99
INTRO COMPUTER APPS 9-12	1	15	6,789.40	680.49	1,835.93	522.00	1,900.75	11,728.58	11,728.58	781.91
COMPUTER PROG 9-12	1	13	6,789.40	589.76	1,591.14	452.40	1,647.32	11,070.02	11,070.02	851.54
COMPUTER GRAPHICS 9-12	3	34	13,286.57	1,107.66	2,080.72	591.60	2,154.18	19,220.74	6,406.91	565.32
CO-OP ADVISER 9-12	4	31	39,429.63	1,283.03	3,794.26	1,078.80	3,928.22	49,513.93	12,378.48	1,597.22
CO-OP 9-12	1	11	9,890.88	455.27	1,346.35	382.80	1,393.88	13,469.18	13,469.18	1,224.47
VOC. BUSINESS		523								907.96
LANDSCAPING 9-12	1	9	10,374.42	757.90	1,101.56	313.20	1,140.45	13,687.52	13,687.52	1,520.84
GREENHOUSE TECH 9-12	1	12	10,374.42	1,012.03	1,468.75	417.60	1,520.60	14,793.39	14,793.39	1,232.78
VOC. AGRICULTURE		21								1,356.23
GENERAL ART I 9-12	3	56	18,152.61	2,366.45	6,854.15	1,948.79	7,096.13	36,418.14	12,139.38	650.32
SPEC ART I 9-12	1	14	6,050.87	563.54	1,713.54	487.20	1,774.03	10,589.18	10,589.18	756.37
SPEC ART II 9-12	1	11	6,050.87	437.83	1,346.35	382.80	1,393.88	9,611.74	9,611.74	873.79

TABLE 14 - DISTRICT E COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ART		81								699.00
DRAFTING 9-12	2	24	8,857.71	798.61	1,468.75	417.60	1,520.60	13,063.27	6,531.63	544.30
GRAPHIC ARTS 9-12	3	39	15,995.88	1,569.87	4,773.42	1,357.19	4,941.95	28,638.32	9,546.11	734.32
VOC. TECHNOLOGY		63								661.93
BAND 9-12	1	98	7,573.98	2,640.67	11,994.76	3,410.39	12,418.23	38,038.03	38,038.03	388.14
ORCHESTRA 9-12	1	2	7,573.98	53.89	244.79	69.60	253.43	8,195.70	8,195.70	4,097.85
BAND		100								462.34
THEORY OF MUSIC 9-12	1	5	7,637.94	151.19	611.98	174.00	633.58	9,208.69	9,208.69	1,841.74
CHORAL MUSIC 9-12	4	100	46,772.90	2,694.56	12,239.55	3,479.99	12,671.67	77,858.67	19,464.67	778.59
MUSIC		105								829.21
TOTAL	255	917	1,950,637.25	157,757.81	557,572.74	158,530.80	569,813.17	3,394,311.78	13,311.03	3,701.54
E-33-Junior High/Middle School										
SELF CONTAINED 7-8	3	40	122,578.57	638.10	3,221.80	2,370.15	2,280.07	131,088.69	43,696.23	3,277.22
SELF CONTAINED		40								3,277.22
PE ELEM 7-8	1	136	42,350.77	2,447.74	10,954.12	8,058.49	7,752.24	71,563.36	71,563.36	526.20
HEALTH, SAFETY & PE		136								526.20
MULTI AREA STUDIES 7-8	24	541	155,674.40	10,253.30	43,574.84	32,056.21	30,837.96	272,396.71	11,349.86	503.51
SOCIAL STUDIES		541								503.51
INTRO SPACE SCIENCE 7-8	12	278	73,274.80	6,729.86	22,391.51	16,472.51	15,846.49	134,715.17	11,226.26	484.59
INTRO BIOLOGY 7-8	12	290	76,718.14	7,019.39	23,358.05	17,183.55	16,530.51	140,809.64	11,734.14	485.55
SCIENCE		568								485.08
MIDDLE SCHOOL MATH 7-8	22	443	127,895.28	8,807.95	35,681.43	26,249.36	25,251.79	223,885.80	10,176.63	505.39
PRE ALGEBRA 7-8	4	112	22,452.19	2,216.01	9,021.04	6,636.41	6,384.20	46,709.85	11,677.46	417.05
ALGEBRA 8	2	55	10,544.07	1,115.72	4,429.97	3,258.95	3,135.10	22,483.81	11,241.90	408.80
MATH		610								480.46
LANGUAGE ARTS 7-8	48	1123	767,595.04	27,762.09	90,452.02	66,541.82	64,012.99	1,016,363.96	21,174.25	905.04
ENGLISH		1123								905.04

TABLE 14 - DISTRICT E COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ELEM READING 7-8 READING	8	85 85	50,816.26	1,875.78	6,846.32	5,036.56	4,845.15	69,420.07	8,677.51	816.71 816.71
BUSINESS/MARKETING 7-8	6	93	33,628.40	1,779.79	7,490.68	5,510.59	5,301.16	53,710.62	8,951.77	577.53
EXPLOR COMPUTER APPS 7-8	6	98	32,736.26	1,798.55	7,893.41	5,806.86	5,586.17	53,821.24	8,970.21	549.20
VOC. BUSINESS		191								562.99
ELEM ART 7-8 ART	4	98 98	26,449.17	4,433.78	7,893.41	5,806.86	5,586.17	50,169.39	12,542.35	511.93 511.93
PRODUCTION 7-8	3	59	20,020.72	1,162.45	4,752.15	3,495.96	3,363.10	32,794.39	10,931.46	555.84
INDUSTRIAL COMM 7-8	3	45	20,020.42	856.46	3,624.52	2,666.41	2,565.08	29,732.90	9,910.97	660.73
VOC. TECHNOLOGY		104								601.22
BAND 7-8 BAND	8	182 182	46,280.43	3,216.56	14,659.19	10,784.16	10,374.32	85,314.65	10,664.33	468.76 468.76
CHORAL MUSIC 7-8 MUSIC	4	110 110	25,387.49	2,426.97	8,859.95	6,517.90	6,270.19	49,462.51	12,365.63	449.66 449.66
TOTAL	170	550	1,654,422.42	64,540.50	305,104.42	224,452.73	215,922.71	2,484,442.78	14,614.37	4,517.17
E-34-Elementary School										
SELF CONT - PRIMARY	17	371	522,591.17	52,066.98	213,605.14	61,893.71	223,363.60	1,073,520.60	63,148.27	2,893.59
SELF CONT 3-5	2	144	10,012.70	2,342.52	1,605.53	465.21	1,678.88	16,104.85	8,052.42	111.84
SELF CONT - 4	4	91	139,739.10	11,767.52	50,260.03	14,563.23	52,556.14	268,886.02	67,221.50	2,954.79
SELF CONT - 5	4	92	144,414.47	11,903.12	50,260.03	14,563.23	52,556.14	273,696.98	68,424.25	2,974.97
SELF CONT - 6	4	99	138,113.74	12,312.28	50,260.03	14,563.23	52,556.14	267,805.41	66,951.35	2,705.11
SELF CONT		797								2,383.96
ELEM PE 1-6 HEALTH, SAFETY & PE	1	596 596	37,869.43	2,502.19	12,565.01	3,640.81	13,139.04	69,716.47	69,716.47	116.97 116.97
ELEM SCIENCE 1-3	1	199	14,074.58	1,544.96	6,282.50	1,820.40	6,569.52	30,291.97	30,291.97	152.22
ELEM SCIENCE 1-5 SCIENCE	2	435 634	54,186.37	4,385.02	18,847.51	5,461.21	19,708.55	102,588.67	51,294.33	235.84 209.59
ELEM READING 1-3	1	46	36,896.13	2,401.31	12,565.01	3,640.81	13,139.04	68,642.29	68,642.29	1,492.22

TABLE 14 - DISTRICT E COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ELEM READING 4 READING	1	26 72	20,049.23	1,222.91	6,282.50	1,820.40	6,569.52	35,944.56	35,944.56	1,382.48 1,452.60
ELEM ART 1-6 ART	1	596 596	33,424.81	3,530.79	12,565.01	3,640.81	13,139.04	66,300.45	66,300.45	111.24 111.24
BAND BAND	2	87 87	11,977.94	412.26	2,094.17	606.80	2,189.84	17,281.02	8,640.51	198.63 198.63
GENERAL MUSIC 1-6 MUSIC	1	596 596	36,705.60	4,534.66	12,565.01	3,640.81	13,139.04	70,585.10	70,585.10	118.43 118.43
TOTAL	41	600	1,200,055.24	110,926.53	449,757.49	130,320.65	470,304.46	2,361,364.37	57,594.25	3,935.61
E-35-Elementary School										
SEL CONT - 4	3	75	110,814.01	8,104.02	25,773.49	5,353.81	36,781.83	186,827.17	62,275.72	2,491.03
SELF CONT - 5	3	55	103,710.64	7,449.78	25,773.49	5,353.81	36,781.83	179,069.56	59,689.85	3,255.81
SELF CONT - 6	2	50	72,718.87	5,557.43	17,182.33	3,569.21	24,521.22	123,549.06	61,774.53	2,470.98
SELF CONT	180									2,719.14
ELEM PE 4-6 HEALTH, SAFETY & PE	3	435 435	22,322.88	2,237.55	8,805.94	1,829.22	12,567.12	47,762.72	15,920.91	109.80 109.80
ELEM SCIENCE 4-5 SCIENCE	1	130 130	17,501.50	1,055.43	3,436.47	713.84	4,904.24	27,611.49	27,611.49	212.40 212.40
ELEM ART 4-6 ART	2	164 164	16,391.95	995.81	1,956.88	406.49	2,792.69	22,543.82	11,271.91	137.46 137.46
BAND 6 BAND	1	20 20	6,543.72	120.22	572.74	118.97	817.37	8,173.04	8,173.04	408.65 408.65
GENERAL MUSIC 4-6 MUSIC	2	214 214	18,503.48	1,508.85	3,436.47	713.84	4,904.24	29,066.88	14,533.44	135.83 135.83
TOTAL	17	182	368,507.07	27,029.09	86,937.81	18,059.20	124,070.56	624,603.73	36,741.40	3,431.89

TABLE 14 - DISTRICT E COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
E-36-Elementary School										
PRIMARY SELF CONT	11	262 262	360,091.71	22,460.71	82,837.50	44,486.13	88,324.36	598,200.41	54,381.86	2,283.21 2,283.21
ELEM PE 0-3 HEALTH, SAFETY & PE	2	588 588	12,514.43	615.72	3,155.71	1,694.71	3,364.74	21,345.31	10,672.66	36.30 36.30
ELEM SCIENCE 0-3 SCIENCE	1	294 294	22,861.72	1,768.67	6,311.43	3,389.42	6,729.48	41,060.71	41,060.71	139.66 139.66
ELEM MATH 0-3 MATH	4	92 92	68,145.46	3,049.93	15,778.57	8,473.55	16,823.69	112,271.20	28,067.80	1,220.34 1,220.34
ELEM READING 0-3 READING	4	92 92	68,145.46	5,797.43	15,778.57	8,473.55	16,823.69	115,018.70	28,754.68	1,250.20 1,250.20
ELEM ART 0-3 ART	1	294 294	11,314.48	1,211.85	3,155.71	1,694.71	3,364.74	20,741.50	20,741.50	70.55 70.55
GENERAL MUSIC 0-3 MUSIC	1	294 294	22,628.96	2,258.33	6,311.43	3,389.42	6,729.48	41,317.61	41,317.61	140.54 140.54
TOTAL	24	233	565,702.22	37,162.64	133,328.93	71,601.49	142,160.16	949,955.44	39,581.46	4,077.06
E-37-Elementary School										
SELF CONT - PRIMARY	14	311	470,451.60	42,646.89	148,946.27	50,762.91	178,876.97	891,684.64	63,691.76	2,867.15
SELF CONT 3-5	1	72	4,499.82	1,734.31	886.58	302.16	1,064.74	8,487.63	8,487.63	117.88
SELF CONT 3-6	1	95	3,793.49	2,227.71	886.58	302.16	1,064.74	8,274.69	8,274.69	87.10
SELF CONT - 4	3	73	97,240.02	9,532.00	31,917.06	10,877.77	38,330.78	187,897.63	62,632.54	2,573.94
SELF CONT - 5	3	65	98,153.02	9,272.18	31,917.06	10,877.77	38,330.78	188,550.81	62,850.27	2,900.78
SELF CONT - 6	3	81	99,979.03	10,078.59	31,917.06	10,877.77	38,330.78	191,183.23	63,727.74	2,360.29
SELF CONT		697								2,117.76
ELEM PE 0-6 HEALTH, SAFETY & PE	1	612 612	35,523.57	2,904.52	10,639.02	3,625.92	12,776.93	65,469.97	65,469.97	106.98 106.98
ELEM MATH 0-3	2	50	37,052.17	2,397.07	10,639.02	3,625.92	12,776.93	66,491.11	33,245.55	1,329.82

TABLE 14 - DISTRICT E COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ELEM MATH 4	1	25	20,236.70	1,221.78	5,319.51	1,812.96	6,388.46	34,979.42	34,979.42	1,399.18
MATH		75								1,352.94
ELEM READING 0-3	2	50	37,002.17	2,426.49	10,639.02	3,625.92	12,776.93	66,470.52	33,235.26	1,329.41
ELEM READING 4	1	25	20,236.70	1,226.03	5,319.51	1,812.96	6,388.46	34,983.67	34,983.67	1,399.35
READING		75								1,352.72
ELEM SCIENCE 1-5	1	522	33,396.57	3,464.00	10,639.02	3,625.92	12,776.93	63,902.44	63,902.44	122.42
SCIENCE		522								122.42
ELEM ART 0-6	1	612	34,700.86	3,929.43	10,639.02	3,625.92	12,776.93	65,672.16	65,672.16	107.31
ART		612								107.31
BAND -6	2	51	7,390.00	351.88	1,418.54	483.46	1,703.59	11,347.46	5,673.73	222.50
BAND		51								222.50
GENERAL MUSIC 0-6	1	612	35,824.56	4,942.02	10,639.02	3,625.92	12,776.93	67,808.45	67,808.45	110.80
MUSIC		612								110.80
TOTAL	37	526	1,035,480.32	98,354.91	322,362.28	109,665.45	307,140.87	1,953,203.64	52,789.29	3,713.32
E-38 - Elementary School										
SELF CONT - PRIMARY	6	138	188,680.78	15,357.99	91,675.99	36,918.13	66,194.26	398,827.15	66,471.19	2,890.05
SELF CONT 4	2	44	68,209.19	6,163.19	30,558.66	12,306.04	22,064.75	139,301.84	69,650.92	3,165.95
SELF CONT 5	2	50	61,677.71	6,549.37	30,558.66	12,306.04	22,064.75	133,156.55	66,578.27	2,663.13
SELF CONT 6	2	39	62,420.15	5,876.00	30,558.66	12,306.04	22,064.75	133,225.61	66,612.81	3,416.04
SELF CONT		271								2,966.68
ELEM PE 0-6	1	289	29,683.42	1,830.83	12,223.46	4,922.42	8,825.90	57,486.04	57,486.04	198.91
PHYSICAL EDUCATION		289								198.91
ELEM READING 1-3	1	30	36,482.42	1,856.84	15,279.33	6,153.02	11,032.38	70,803.99	70,803.99	2,360.13
ELEM READING 4-5	1	30	39,111.06	1,879.94	15,279.33	6,153.02	11,032.38	73,455.73	73,455.73	2,448.52
READING		60								2,404.33
ELEM SCIENCE 0-6	1	289	39,111.06	2,444.08	15,279.33	6,153.02	11,032.38	74,019.87	74,019.87	256.12
SCIENCE		289								256.12

TABLE 14 - DISTRICT E COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ELEM ART 0-6 ART	1	289 289	19,459.16	2,285.82	9,167.60	3,691.81	6,619.43	41,223.82	41,223.82	142.64 142.64
BAND 6-6 BAND	1	20 20	4,366.69	159.37	1,018.62	410.20	735.49	6,690.38	6,690.38	334.52 334.52
GENERAL MUSIC 1-6 MUSIC	1	289 289	21,071.09	2,999.25	12,223.46	4,922.42	8,825.90	50,042.12	50,042.12	173.16 173.16
TOTAL	19	252	570,272.75	47,402.69	263,823.12	106,242.19	190,492.36	1,178,233.10	62,012.27	4,675.53
E-39-Special School										
ADAPTED PE 1-12 HEALTH, SAFETY & PE	5	63 63	57,191.08	2,070.19	6,289.22	11,698.11	7,561.68	84,810.28	16,962.06	1,346.19 1,346.19
SPECIAL COLLABORATIVE 1-12 TRAINABLE SPECIAL 1-12 SPEECH RESOURCE 0-12 SPECIAL EDUCATION	4 3 1	22 39 65 126	122,285.55 103,056.07 28,984.28	4,469.63 954.12 1,932.29	25,156.87 1,886.77 5,241.01	46,792.44 3,509.43 9,748.43	30,246.72 2,268.50 6,301.40	228,951.22 111,674.89 52,207.40	57,237.80 37,224.96 52,207.40	10,406.87 2,863.46 803.19 3,117.73
TOTAL	13	61	311,516.96	9,426.23	38,573.87	71,748.41	46,378.30	477,643.79	36,741.83	7,830.23

TABLE 15 - DISTRICT F COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
F-40-High School										
PE I 9-12	6	132	40,274.57	1,898.03	5,226.96	3,926.20	8,901.97	60,227.72	10,037.95	456.27
PE II 9-12	1	25	8,226.42	718.95	1,979.91	1,487.20	3,371.96	15,784.43	15,784.43	631.38
HEALTH & SAFETY 9-12	3	91	21,347.08	1,697.97	3,603.43	2,706.70	6,136.96	35,492.14	11,830.71	390.02
HEALTH, SAFETY & PE		248								449.61
WORLD CIV 9-12	5	137	35,388.61	4,402.23	10,849.89	8,149.84	18,478.33	77,268.90	15,453.78	564.01
US HISTORY 9-12	7	167	48,294.44	5,344.51	13,225.78	9,934.47	22,524.68	99,323.89	14,189.13	594.75
PSYCHOLOGY 9-12	2	48	6,039.51	820.99	1,900.71	1,427.71	3,237.08	13,426.00	6,713.00	279.71
BASIC ECON 9-12	1	17	3,631.92	298.16	673.17	505.65	1,146.47	6,255.37	6,255.37	367.96
SOCIOLOGY 9-12	2	48	6,039.51	812.59	1,900.71	1,427.71	3,237.08	13,417.60	6,708.80	279.53
GEOGRAPHY 9-12	3	83	5,874.00	2,699.41	6,573.29	4,937.49	11,194.90	31,279.10	10,426.37	376.86
LAW & JUSTICE 9-12	1	17	3,631.92	296.29	673.17	505.65	1,146.47	6,253.50	6,253.50	367.85
POLITICAL SCIENCE 9-12	1	26	5,920.12	832.21	2,059.10	1,546.68	3,506.84	13,864.95	13,864.95	533.27
SOCIAL STUDIES		543								480.83
INT SCIENCE 9-12	7	163	43,928.58	5,306.96	12,909.00	9,696.52	21,985.17	93,826.23	13,403.75	575.62
BIOLOGY 19-12	8	213	54,573.90	6,999.83	16,868.81	12,670.91	28,729.09	119,842.54	14,980.32	562.64
INTRO CHEMISTRY 9-12	4	103	24,558.73	3,322.58	8,157.22	6,127.25	13,892.47	56,058.25	14,014.56	544.25
CHEMISTRY I 9-12	3	55	17,153.22	1,820.03	4,355.80	3,271.83	7,418.31	34,019.18	11,339.73	618.53
ADVANCED CHEMISTRY 9-12	1	15	5,717.81	526.37	1,187.94	892.32	2,023.18	10,347.61	10,347.61	689.84
ANATOMY 9-12	2	47	14,665.35	1,574.64	3,722.23	2,795.93	6,339.28	29,097.43	14,548.72	619.09
PHYSICS I 9-12	1	90	6,918.90	2,975.23	7,127.67	5,353.91	12,139.05	34,514.75	34,514.75	383.50
SCIENCE		666								550.59
ESSENTIAL MATH 9-12	3	59	15,304.19	1,954.85	4,672.58	3,509.78	7,957.82	33,399.22	11,133.07	566.09
FUND MATH 9-12	2	31	10,202.79	994.57	2,455.09	1,844.12	4,181.23	19,677.80	9,838.90	634.77
PRE ALGEBRA 9-12	6	146	36,036.65	4,774.65	11,562.66	8,685.23	19,692.24	80,751.42	13,458.57	553.09
ALGEBRA I 9-12	6	148	30,608.37	4,899.99	11,721.05	8,804.20	19,961.99	75,995.62	12,665.94	513.48
ALGEBRA II 9-12	3	74	17,121.69	2,464.80	5,860.53	4,402.10	9,981.00	39,830.11	13,276.70	538.24
BASIC GEOMETRY 9-12	1	28	6,918.90	926.23	2,217.50	1,665.66	3,776.59	15,504.88	15,504.88	553.75
GEOMETRY 9-12	2	62	14,990.09	2,036.89	4,910.17	3,688.25	8,362.46	33,987.86	16,993.93	548.19
PRE CALC 9-12	2	41	14,709.87	1,408.00	3,247.05	2,439.00	5,530.01	27,333.93	13,666.97	666.68
PROB & STATS 9-12	1	13	3,566.75	202.34	514.78	386.67	876.71	5,547.25	5,547.25	426.71
FINITE MATH 9-12	1	13	3,566.75	250.95	514.78	386.67	876.71	5,595.86	5,595.86	430.45
ADVANCED MATH 9-12	3	54	22,781.07	1,552.94	4,276.60	3,212.34	7,283.43	39,106.38	13,035.46	724.19
MATH		669								563.12
ENGLISH I 9-12	9	222	60,466.86	7,853.93	17,581.58	13,206.30	29,942.99	129,051.66	14,339.07	581.31
ENGLISH II 9-12	9	203	57,191.60	7,181.75	16,076.85	12,076.03	27,380.30	119,906.53	13,322.95	590.67

TABLE 15 - DISTRICT F COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ENGLISH III 9-12	7	175	47,781.91	6,216.54	13,859.35	10,410.37	23,603.71	101,871.88	14,553.13	582.13
ENGLISH IV 9-12	6	131	45,140.51	4,653.52	10,374.72	7,792.91	17,669.06	85,630.72	14,271.79	653.67
JOURNALISM 9-12	2	19	15,945.80	609.64	1,504.73	1,130.27	2,562.69	21,753.13	10,876.57	1,144.90
MEDIA 9-12	1	6	7,972.96	187.50	475.18	356.93	809.27	9,801.83	9,801.83	1,633.64
ORAL COMMUNICATION 9-12	1	8	3,295.62	141.63	316.79	237.95	539.51	4,531.51	4,531.51	566.44
DRAMA 9-12	1	8	3,295.62	142.07	316.79	237.95	539.51	4,531.95	4,531.95	566.49
ENGLISH UT AP 9-12	1	17	7,054.15	576.32	1,346.34	1,011.29	2,292.93	12,281.03	12,281.03	722.41
ENGLISH		789								620.23
READING 9	1	22	5,178.66	698.68	1,742.32	1,308.73	2,967.32	11,895.71	11,895.71	540.71
READING		22								540.71
SPANISH I 9-12	4	97	25,221.20	3,153.28	7,682.04	5,770.32	13,083.20	54,910.05	13,727.51	566.08
SPANISH II 9-12	3	69	20,119.81	2,294.81	5,464.55	4,104.66	9,306.61	41,290.42	13,763.47	598.41
SPANISH III 9-12	1	9	7,509.21	303.06	712.77	535.39	1,213.91	10,274.33	10,274.33	1,141.59
FRENCH I 9-12	2	43	14,493.59	1,999.01	3,405.44	2,557.98	5,799.77	28,255.79	14,127.89	657.11
FRENCH II 9-12	1	26	5,746.80	1,214.47	2,059.10	1,546.68	3,506.84	14,073.89	14,073.89	541.30
FRENCH III 9-12	1	15	5,746.80	692.90	1,187.94	892.32	2,023.18	10,543.14	10,543.14	702.88
FOREIGN LANGUAGE		259								615.24
HOME EC 9-12	3	57	16,715.34	3,077.55	4,514.19	3,390.81	7,688.07	35,385.95	11,795.32	620.81
MARRIAGE & FAMILY 9-12	2	31	7,714.95	1,200.00	1,227.54	922.06	2,090.61	13,155.16	6,577.58	424.36
CHILD DEVELOPMENT 9-12	1	25	3,857.47	971.16	989.95	743.60	1,685.98	8,248.16	8,248.16	329.93
CHILD CARE I 9-12	1	19	8,112.82	1,002.83	1,504.73	1,130.27	2,562.69	14,313.33	14,313.33	753.33
CHILD CARE II 9-12	1	19	8,112.82	1,021.95	1,504.73	1,130.27	2,562.69	14,332.46	14,332.46	754.34
HOUSING 9-12	1	23	2,661.69	899.52	910.76	684.11	1,551.10	6,707.18	6,707.18	291.62
FOOD MANAGEMENT 9-12	2	31	7,714.95	1,222.73	1,227.54	922.06	2,090.61	13,177.90	6,588.95	425.09
CREATIVE FOODS 9-12	1	25	3,857.47	985.20	989.95	743.60	1,685.98	8,262.20	8,262.20	330.49
CONTEMPORARY ISSUES 9-12	5	137	40,564.08	7,197.58	10,849.89	8,149.84	18,478.33	85,239.72	17,047.94	622.19
FASHION DESIGN 9-12	1	23	2,661.69	886.26	910.76	684.11	1,551.10	6,693.92	6,693.92	291.04
VOC HOME ECONOMICS		390								526.96
INTRO TO BUSINESS 9-12	1	32	6,671.07	1,680.01	2,534.28	1,903.61	4,316.11	17,105.08	17,105.08	534.53
ACCOUNTING I 9-12	2	34	13,780.47	1,784.45	2,692.67	2,022.59	4,585.86	24,866.04	12,433.02	731.35
TYPING I 9-12	6	113	43,926.62	5,898.27	8,949.18	6,722.13	15,241.25	80,737.45	13,456.24	714.49
WORD PROCESSING I 9-12	1	13	7,898.09	678.56	1,029.55	773.34	1,753.42	12,132.96	12,132.96	933.30
MARKETING FUND 9-12	1	25	8,112.82	1,307.93	1,979.91	1,487.20	3,371.96	16,259.80	16,259.80	650.39
RETAILING 9-12	1	10	8,112.82	523.65	791.96	594.88	1,348.78	11,372.09	11,372.09	1,137.21
BUSINESS LAW 9-12	1	20	6,671.07	1,061.27	1,583.93	1,189.76	2,697.57	13,203.59	13,203.59	660.18
OFFICE SYSTEMS 9-12	1	13	6,890.24	691.54	1,029.55	773.34	1,753.42	11,138.09	11,138.09	856.78
KEYBOARDING 9-12	2	15	11,511.67	775.51	1,187.94	892.32	2,023.18	16,390.61	8,195.31	1,092.71

TABLE 15 - DISTRICT F COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
INTRO COMPUTER APPS 9-12	1	18	7,223.66	708.29	712.77	535.39	1,213.91	10,394.02	10,394.02	577.45
COMPUTER PROG 9-12	1	19	7,790.98	990.60	1,504.73	1,130.27	2,562.69	13,979.27	13,979.27	735.75
BUSINESS CO-OP 9-12	1	17	8,112.82	844.26	1,346.34	1,011.29	2,292.93	13,607.63	13,607.63	800.45
MARKETING CO-OP 9-12	1	17	8,112.82	844.26	1,346.34	1,011.29	2,292.93	13,607.63	13,607.63	800.45
BUSINESS MATH 9-12	1	28	7,292.60	1,477.90	2,217.50	1,665.66	3,776.59	16,430.24	16,430.24	586.79
CONSUMER MATH 9-12	1	30	7,292.60	1,603.01	2,375.89	1,784.64	4,046.35	17,102.48	17,102.48	570.08
VOC. BUSINESS		404								713.68
INTRO AG SCIENCE 9-12	1	12	8,506.82	771.23	950.36	713.85	1,618.54	12,560.80	12,560.80	1,046.73
CROP TECHNOLOGY 9-12	1	22	4,042.88	1,027.04	871.16	654.37	1,483.66	8,079.11	8,079.11	367.23
SOIL & WATER CONS 9-12	1	22	4,042.88	1,021.54	871.16	654.37	1,483.66	8,073.61	8,073.61	366.98
LANDSCAPING 9-12	2	40	6,808.45	1,852.34	1,583.93	1,189.76	2,697.57	14,132.04	7,066.02	353.30
TURF & GARDEN 9-12	2	40	6,871.45	1,842.34	1,583.93	1,189.76	2,697.57	14,185.04	7,092.52	354.63
NURSERY TECHNOLOGY 9-12	1	22	3,104.22	1,043.54	871.16	654.37	1,483.66	7,156.95	7,156.95	325.32
GREENHOUSE TECH 9-12	2	46	14,299.33	2,889.68	3,643.03	2,736.44	6,204.40	29,772.89	14,886.45	647.24
AG POWER MACH 9-12	2	42	17,013.63	2,593.88	3,326.24	2,498.49	5,664.89	31,087.13	15,543.57	740.17
POWER MECHANICS 9-12	2	36	14,734.01	2,220.15	2,851.07	2,141.56	4,855.62	26,802.41	13,401.21	744.51
FLORAL DESIGN 9-12	1	22	4,078.65	1,340.63	1,742.32	1,308.73	2,967.32	11,437.65	11,437.65	519.89
VOC. AGRICULTURE		304								537.13
GENERAL ART I 9-12	4	104	23,142.06	3,440.99	8,236.42	6,186.74	14,027.35	55,033.55	13,758.39	529.17
SEQUENTIAL ART 9-12	1	8	5,785.52	264.69	633.57	475.90	1,079.03	8,238.71	8,238.71	1,029.84
ART		112								564.93
DRAFTING 9-12	1	18	6,959.66	955.04	1,425.53	1,070.78	2,427.81	12,838.82	12,838.82	713.27
GENERAL WOODS 9-12	2	41	13,919.31	2,305.13	3,247.05	2,439.00	5,530.01	27,440.50	13,720.25	669.28
DESIGN & PLANNING 9-12	1	19	6,959.66	1,088.72	1,504.73	1,130.27	2,562.69	13,246.06	13,246.06	697.16
PRODUCTION 9-12	2	30	7,008.29	1,287.66	1,187.94	892.32	2,023.18	12,399.38	6,199.69	413.31
CONST SYSTEMS 9-12	1	15	6,959.66	843.29	1,187.94	892.32	2,023.18	11,906.38	11,906.38	793.76
INDUSTRIAL MATERIALS 9-12	1	19	7,362.01	1,079.25	1,504.73	1,130.27	2,562.69	13,638.94	13,638.94	717.84
INDUST COMMUNICATION 9-12	2	30	7,008.29	1,245.11	1,187.94	892.32	2,023.18	12,356.83	6,178.42	411.89
GRAPHIC ARTS 9-12	1	10	7,972.96	563.08	791.96	594.88	1,348.78	11,271.66	11,271.66	1,127.17
VOC. TECHNOLOGY		182								632.41
BAND 9-12	1	39	6,303.00	1,121.56	3,088.66	2,320.03	5,260.26	18,093.50	18,093.50	463.94
BAND		39								463.94
CHORAL MUSIC 9-12	1	28	5,755.84	861.32	2,217.50	1,665.66	3,776.59	14,276.90	14,276.90	509.89
MUSIC		28								509.89
HEALTH SERVICES II 9-12	2	16	12,782.69	502.02	1,267.14	951.81	2,158.05	17,661.71	8,830.86	1,103.86

TABLE 15 - DISTRICT F COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
HEALTH SERVICES III 9-12	3	18	19,174.04	576.90	1,425.53	1,070.78	2,427.81	24,675.06	8,225.02	1,370.84
AUTOMOTIVE TECH 9-12	5	64	35,740.63	1,840.52	5,068.56	3,807.22	8,632.21	55,089.14	11,017.83	860.77
OTHER VOC. PROGRAMS		98								994.14
STUDY HALL 9-12	5	77	29,410.87	0.00	6,098.12	4,580.56	10,385.63	50,475.18	10,095.04	655.52
STUDY HALL		77								655.52
TOTAL	226	771	1,407,273.12	175,634.24	353,334.32	265,405.04	601,759.68	2,803,406.40	12,404.45	3,636.07
F-41-Alternative School										
PE ELEM	1	4	3,382.90	8.72	79.60	0.00	539.51	4,010.73	4,010.73	1,002.68
HEALTH & SAFETY	3	15	10,064.92	96.88	298.48	0.00	2,023.18	12,483.46	4,161.15	832.23
HEALTH, SAFETY & PE		19								868.12
US HISTORY	2	11	12,869.57	59.66	218.89	0.00	1,483.66	14,631.78	7,315.89	1,330.16
MULTI AREA STUDIES 7-8	1	4	6,434.78	21.50	79.60	0.00	539.51	7,075.39	7,075.39	1,768.85
SOCIAL STUDIES		15								1,447.14
INT SCIENCE (7)	1	1	2,436.03	5.67	19.90	0.00	134.88	2,596.48	2,596.48	2,596.48
INT SCIENCE (8)	1	3	2,436.03	17.01	59.70	0.00	404.64	2,917.38	2,917.38	972.46
INT SCIENCE 9-12	2	11	8,845.35	65.77	218.89	0.00	1,483.66	10,613.66	5,306.83	964.88
SCIENCE		15								1,075.17
MIDDLE SCHOOL MATH	1	4	6,375.42	24.76	79.60	0.00	539.51	7,019.29	7,019.29	1,754.82
FUND MATH 9-12	2	11	12,750.85	60.54	218.89	0.00	1,483.66	14,513.94	7,256.97	1,319.45
MATH		15								1,435.55
ENGLISH I 9-12	3	15	21,707.71	131.98	298.48	0.00	2,023.18	24,161.35	8,053.78	1,610.76
ENGLISH		15								1,610.76
COMPUTER LAB 7-8	1	4	4,422.67	8.72	79.60	0.00	539.51	5,060.50	5,060.50	1,262.62
INTRO COMPUTER APPS	1	5	3,382.90	31.23	99.49	0.00	674.39	4,188.02	4,188.02	837.60
EXPLORE COMPUTER APPS	1	2	3,047.84	8.34	19.90	0.00	134.88	3,210.96	3,210.96	1,605.48
VOC. BUSINESS		11								1,131.77
PRODUCTION	1	4	4,422.67	20.22	79.60	0.00	539.51	5,062.00	5,062.00	1,265.50
VOC. TECHNOLOGY		4								1,265.50
ELEM ART	1	4	3,354.97	17.55	79.60	0.00	539.51	3,991.63	3,991.63	997.91

TABLE 15 - DISTRICT F COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
GENERAL ART I ART	2	11 15	6,709.95	71.58	218.89	0.00	1,483.66	8,484.08	4,242.04	771.28 831.71
TOTAL	24	16	112,644.61	650.11	2,149.07	0.00	14,566.86	130,010.64	5,417.11	8,125.66
F-42- Junior High/Middle School										
PE ELEM 7-8 HEALTH, SAFETY, & PE	6	158 158	39,204.33	3,599.17	7,510.20	10,368.69	7,510.20	68,192.60	11,365.43	431.60 431.60
MULTI AREA STUDIES 7-8 SOCIAL STUDIES	15	394 394	81,671.28	10,233.99	18,727.97	25,856.09	18,727.97	155,217.30	10,347.82	393.95 393.95
INTRO SPACE SCIENCE 7-8 INTRO BIOLOGY 7-8 SCIENCE	8 7	213 184 397	44,701.55 36,547.42	5,628.44 4,862.12	10,124.51 8,746.06	13,978.04 12,074.93	10,124.51 8,746.06	84,557.05 70,976.58	10,569.63 10,139.51	396.98 385.74 391.77
MIDDLE SCHOOL MATH 7-8 PRE ALGEBRA 7 ALGEBRA 8 MATH	17 1 1	356 28 31 415	90,595.34 4,805.88 5,077.42	9,537.69 748.29 841.02	16,921.72 1,330.92 1,473.52	23,362.36 1,837.49 2,034.36	16,921.72 1,330.92 1,473.52	157,338.82 10,053.50 10,899.84	9,255.22 10,053.50 10,899.84	441.96 359.05 351.61 429.62
LANGUAGE ARTS 7-8 ENGLISH	16	420 420	86,643.69	11,436.43	19,963.83	27,562.33	19,963.83	165,570.10	10,348.13	394.21 394.21
ELEM READING 7-8 READING	18	417 417	105,547.07	10,335.87	19,821.23	27,365.46	19,821.23	182,890.85	10,160.60	438.59 438.59
SPANISH I 8 ELEM FRENCH 8 FOREIGN LANGUAGE	1 1	11 11	4,756.94 4,626.23	281.71 267.79	522.86 522.86	721.87 721.87	522.86 522.86	6,806.24 6,661.61	6,806.24 6,661.61	618.75 605.60 612.17
INTRO HOME EC 7-8 HOME ECONOMICS	6	121 121	29,610.83	3,228.23	5,751.48	7,940.58	5,751.48	52,282.60	8,713.77	432.09 432.09
BUSINESS/MARKETING 7-8 VOC. BUSINESS	6	108 108	27,471.99	2,845.76	5,133.56	7,087.46	5,133.56	47,672.31	7,945.39	441.41 441.41
ELEM ART 7-8 ART	6	161 161	30,914.21	4,023.06	7,652.80	10,565.56	7,652.80	60,808.43	10,134.74	377.69 377.69

TABLE 15 - DISTRICT F COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
PRODUCTION 7-8	3	62	14,387.72	1,590.58	2,947.04	4,068.73	2,947.04	25,941.11	8,647.04	418.40
SURVEY OF TECHNOLOGY 7-8	3	50	14,658.54	1,292.98	2,376.65	3,281.23	2,376.65	23,986.04	7,995.35	479.72
VOC. TECHNOLOGY		112								445.78
BAND 7-8	2	30	10,459.97	683.39	1,425.99	1,968.74	1,425.99	15,964.07	7,982.04	532.14
BAND		30								532.14
CHORAL MUSIC 7-8	2	52	9,526.58	1,244.86	2,471.71	3,412.48	2,471.71	19,127.34	9,563.67	367.83
GENERAL MUSIC 7-8	6	158	28,128.07	4,306.49	7,510.20	10,368.69	7,510.20	57,823.65	9,637.27	365.97
MUSIC		210								366.43
TOTAL	125	472	669,335.02	76,987.85	140,935.11	194,576.94	140,935.11	1,222,770.03	9,782.16	2,590.61
F-43-Elementary School										
SELF-CONTAINED 5	8	218	91,584.66	14,308.03	43,079.90	15,685.30	46,302.65	210,960.53	26,370.07	967.71
SELF-CONTAINED 6	8	224	98,839.04	14,809.39	44,592.87	16,236.17	47,928.80	222,406.27	27,800.78	992.89
SELF-CONTAINED		442								960.47
PE ELEM 5-6	1	445	26,598.42	2,373.04	10,192.66	3,711.12	10,955.15	53,830.40	53,830.40	120.97
HEALTH & SAFETY 5	4	113	12,692.18	936.50	3,185.20	1,159.73	3,423.49	21,397.09	5,349.27	189.35
HEALTH, SAFETY & PE		558								134.82
MULTI AREA STUDIES 5	9	247	46,962.24	4,217.20	15,328.80	5,581.18	16,475.53	88,564.95	9,840.55	358.56
MULTI AREA STUDIES 6	8	224	28,895.88	3,563.25	12,740.82	4,638.91	13,693.94	63,522.80	7,940.35	283.58
SOCIAL STUDIES		471								322.90
ELEM SCIENCE 5	9	246	32,954.56	3,899.58	14,134.35	5,146.29	15,191.72	71,326.50	7,925.17	289.95
ELEM SCIENCE 6	8	224	36,837.72	3,544.96	12,740.82	4,638.91	13,693.94	71,456.35	8,932.04	319.00
SCIENCE		470								303.79
MIDDLE SCHOOL MATH 5	5	124	24,288.26	2,331.60	8,162.09	2,971.80	8,772.68	46,526.43	9,305.29	375.21
MIDDLE SCHOOL MATH 6	4	97	18,761.90	1,820.55	6,370.41	2,319.45	6,846.97	36,119.28	9,029.82	372.36
ELEM MATH 5	4	103	13,049.81	1,544.79	5,096.33	1,855.56	5,477.58	27,024.06	6,756.02	262.37
MATH		324								338.49
LANGUAGE ARTS 5	14	279	58,497.75	6,704.44	21,277.17	7,746.97	22,868.89	117,095.22	8,363.94	419.70
LANGUAGE ARTS 6	13	265	57,880.26	6,334.79	20,066.79	7,306.28	21,567.96	113,156.08	8,704.31	427.00
ENGLISH		544								423.26

TABLE 15 - DISTRICT F COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ELEM READING 5	16	310	74,550.53	6,581.07	25,943.49	9,445.97	27,884.29	144,405.36	9,025.33	465.82
ELEM READING 6	15	296	71,932.28	6,300.79	24,844.60	9,045.87	26,703.19	138,826.73	9,255.12	469.01
READING		606								467.38
COMPUTER LAB 5	1	60	3,860.15	296.63	1,274.08	463.89	1,369.39	7,264.15	7,264.15	121.07
COMPUTER LAB 6	4	55	9,761.42	593.26	2,548.16	927.78	2,738.79	16,569.41	4,142.35	301.26
VOC. BUSINESS		115								207.25
BAND 5-6	3	22	15,236.08	1,390.45	5,972.26	2,174.49	6,419.04	31,192.32	10,397.44	1,417.83
BAND		22								1,417.83
CHORAL MUSIC 5-6	1	473	32,074.51	4,585.80	12,024.15	4,377.97	12,923.66	65,986.09	65,986.09	139.51
MUSIC		473								139.51
TOTAL	135	472	755,247.64	86,136.11	289,574.94	105,433.64	311,237.66	1,547,630.00	11,463.93	3,278.88
F-44-Elementary School										
PRIMARY	7	137	145,497.18	20,095.02	25,931.23	36,468.70	57,124.94	285,117.08	40,731.01	2,081.15
SELF CONT - 4	2	33	66,148.73	5,094.22	10,372.49	14,587.48	22,849.98	119,052.90	59,526.45	3,607.66
SELF CONT		170								2,377.47
LANGUAGE ARTS 0-4	1	52	11,094.21	1,321.44	2,305.00	3,241.66	5,077.77	23,040.09	23,040.09	443.08
ENGLISH		52								443.08
READING 0-4	1	49	11,094.21	1,128.35	2,305.00	3,241.66	5,077.77	22,847.00	22,847.00	466.27
READING		49								466.27
GENERAL MUSIC 0-4	1	151	12,441.16	1,275.97	1,728.75	2,431.25	3,808.33	21,685.46	21,685.46	143.61
MUSIC		151								143.61
PE ELEM 0-4	1	151	14,332.68	788.99	1,728.75	2,431.25	3,808.33	23,090.00	23,090.00	152.91
HEALTH, SAFETY, & PE		151								152.91
TOTAL	13	152	260,608.19	29,703.99	44,371.22	62,402.00	97,747.12	494,632.52	38,064.04	3,255.48
F-45-Elementary School										

TABLE 15 - DISTRICT F COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
PRIMARY SELF CONT - 4 SELF CONT	8 2	155 40 195	200,876.97 59,347.79	21,086.10 4,917.20	31,732.10 9,066.32	45,517.48 13,005.00	77,194.79 22,055.66	376,407.45 108,391.95	47,050.93 54,195.97	2,428.44 2,709.80 2,486.15
LANGUAGE ARTS 0-3 LANGUAGE ARTS 0-4 ENGLISH	1 1	55 84 139	23,476.01 9,449.96	2,511.23 995.33	4,533.16 1,133.29	6,502.50 1,625.62	11,027.83 2,756.96	48,050.72 15,961.16	48,050.72 15,961.16	873.65 190.01 460.52
READING 0-4 READING	1	25 25	9,449.96	598.90	1,133.29	1,625.62	2,756.96	15,564.73	15,564.73	622.59 622.59
GENERAL MUSIC 0-4 MUSIC	1	195 195	18,461.91	1,749.01	2,266.58	3,251.25	5,513.91	31,242.66	31,242.66	160.22 160.22
PE ELEM 0-4 HEALTH, SAFETY & PE	1	195 195	21,327.83	1,120.13	2,266.58	3,251.25	5,513.91	33,479.70	33,479.70	171.69 171.69
TOTAL	15	196	342,390.42	32,977.89	52,131.31	74,776.72	126,820.02	629,096.37	41,939.89	3,209.69
F-46-Elementary School										
PRIMARY SELF CONT - 4 SELF CONT	4 1	75 13 88	129,469.56 31,896.09	10,508.01 1,495.19	23,966.95 5,325.99	27,918.18 6,204.04	28,625.70 6,361.27	220,488.40 51,282.58	55,122.10 51,282.58	2,939.85 3,944.81 3,086.31
LANGUAGE ARTS 0-4 ENGLISH	1	44 44	19,889.71	979.81	2,958.88	3,446.69	3,534.04	30,809.13	30,809.13	700.21 700.21
ELEM READING 0-4 READING	1	40 40	19,889.71	814.15	2,958.88	3,446.69	3,534.04	30,643.47	30,643.47	766.09 766.09
GENERAL MUSIC 0-4 MUSIC	1	95 95	7,670.64	556.98	986.29	1,148.90	1,178.01	11,540.83	11,540.83	121.48 121.48
ELEM PE HEALTH, SAFETY & PE	1	95 95	8,645.06	250.61	986.29	1,148.90	1,178.01	12,208.87	12,208.87	128.51 128.51
TOTAL	9	96	217,460.78	14,604.74	37,183.30	43,313.39	44,411.07	356,973.26	39,663.70	3,718.47

TABLE 15 - DISTRICT F COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
F-47-Elementary School										
PRIMARY	7	128	166,718.43	20,060.66	26,713.64	47,140.92	67,747.00	328,380.64	46,911.52	2,565.47
SELF CONT 4	2	43	58,095.20	6,148.19	8,830.96	15,583.78	22,395.70	111,053.82	55,526.91	2,582.65
SELF CONT		171								2,569.79
ELEM MATH 0-4	2	58	32,691.85	2,778.89	4,047.52	7,142.56	10,264.70	56,925.51	28,462.76	981.47
MATH		56								981.47
ELEM READING 0-4	2	52	32,691.85	2,701.51	4,047.52	7,142.56	10,264.70	56,848.14	28,424.07	1,093.23
READING		52								1,093.23
GENERAL MUSIC 0-4	1	172	11,920.12	1,428.28	1,349.17	2,380.85	3,421.57	20,500.00	20,500.00	119.19
MUSIC		172								119.19
ELEM PE	1	172	12,326.32	873.58	1,349.17	2,380.85	3,421.57	20,351.50	20,351.50	118.32
HEALTH, SAFETY & PE		172								118.32
TOTAL	15	174	314,443.76	33,991.11	46,337.98	81,771.53	117,515.23	594,059.61	39,603.97	3,414.14
F-48-Elementary School										
PRIMARY	14	330	461,700.38	54,744.74	79,508.43	56,448.21	182,397.60	834,799.36	59,628.53	2,529.70
SELF CONT - 4	3	70	86,764.89	9,485.74	17,037.52	12,096.04	39,085.20	164,469.40	54,823.13	2,349.56
SELF CONT		400								2,498.17
LANGUAGE ARTS 0-4	3	89	44,503.94	4,146.88	7,098.97	5,040.02	16,285.50	77,075.31	25,691.77	866.01
LANGUAGE ARTS		89								866.01
PEADING 0-3	3	93	44,503.94	3,790.34	7,098.97	5,040.02	16,285.50	76,718.77	25,572.92	824.93
READING		93								824.93
GENERAL MUSIC 0-4	1	425	22,196.57	3,172.53	3,470.61	2,464.01	7,961.80	39,265.52	39,265.52	92.39
MUSIC		425								92.39
ELEM PE 0-4	1	425	22,995.86	1,801.90	3,470.61	2,464.01	7,961.80	38,694.18	38,694.18	91.05
HEALTH, SAFETY & PE		425								91.05

TABLE 15 - DISTRICT F COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOK & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
TOTAL	25	423	682,665.60	77,142.14	117,685.09	83,552.31	269,977.40	1,231,022.54	49,240.90	2,910.22

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
G-9-High School										
PE I 9-12	10	287	34,453.96	1,531.44	10,410.59	10,587.97	12,870.52	69,854.47	6,985.45	243.40
PE II 9-12	3	79	23,421.71	749.25	5,731.27	5,828.91	7,085.51	42,816.65	14,272.22	541.98
PE III 9-12	2	39	15,396.09	369.88	2,829.36	2,877.57	3,497.91	24,970.81	12,485.40	640.28
PE IV 9-12	2	38	13,070.43	360.40	2,756.81	2,803.78	3,408.22	22,399.64	11,199.82	589.46
HEALTH & SAFETY 9	8	234	22,763.11	1,748.73	8,488.08	8,632.70	10,493.73	52,126.34	6,515.79	222.76
DRIVERS ED 9-12	12	142	47,854.46	1,063.71	5,150.89	5,238.65	6,367.99	65,675.69	5,472.97	462.50
HEALTH, SAFETY & PE		819								339.25
WORLD CIV 9-12	7	186	52,352.37	2,809.97	13,493.87	13,723.77	16,682.34	99,062.32	14,151.76	532.59
US HISTORY 9-12	9	184	55,318.35	2,760.43	13,348.77	13,576.21	16,502.96	101,506.72	11,278.52	551.67
US HISTORY AP 9-12	2	55	15,941.67	911.59	3,990.12	4,058.11	4,932.95	29,834.44	14,917.22	542.44
GLOBAL ISSUES 9-12	2	38	7,753.06	417.40	1,378.41	1,401.89	1,704.11	12,654.87	6,327.43	333.02
PSYCHOLOGY 9-12	3	75	10,752.77	724.06	2,720.54	2,766.89	3,363.38	20,327.64	6,775.88	271.04
PSYCHOLOGY AP 9-12	1	14	8,620.09	265.24	1,015.67	1,032.97	1,255.66	12,189.64	12,189.64	870.69
BASIC ECON 9-12	1	11	3,038.76	119.43	399.01	405.81	493.30	4,456.31	4,456.31	405.12
SOCIOLOGY 9-12	5	111	12,793.00	1,077.71	4,026.40	4,095.00	4,977.80	26,969.90	5,393.98	242.97
GEOGRAPHY 9-12	4	121	24,563.24	1,823.75	8,778.27	8,927.83	10,852.49	54,945.59	13,736.40	454.10
LAW & JUSTICE 9-12	3	78	23,755.92	1,119.87	5,658.72	5,755.13	6,995.82	43,285.46	14,428.49	554.94
SOCIAL STUDIES		873								464.18
INT SCIENCE - 9	4	83	27,216.17	1,361.88	6,021.46	6,124.05	7,444.27	48,167.83	12,041.96	580.34
BIOLOGY 1 9-12	11	250	83,748.21	4,332.46	18,136.92	18,445.93	22,422.50	147,086.02	13,371.46	588.34
GENERAL BIOLOGY-AP 9-12	1	7	8,134.71	145.17	507.83	516.49	627.83	9,932.03	9,932.03	1,418.86
ADVANCED BIOLOGY 9-12	1	17	8,134.71	329.37	1,233.31	1,254.32	1,524.73	12,476.44	12,476.44	733.91
INTRO CHEMISTRY 9-12	7	182	53,913.25	3,184.06	13,203.68	13,428.64	16,323.58	100,053.21	14,293.32	549.74
CHEMISTRY I 9-12	5	110	33,731.00	1,902.80	7,980.25	8,116.21	9,865.90	61,596.16	12,319.23	559.97
ADVANCED CHEMISTRY 9-12	1	20	5,820.53	370.80	1,450.95	1,475.67	1,793.80	10,911.76	10,911.76	545.59
ANATOMY 9-12	2	43	13,948.97	766.61	3,119.55	3,172.70	3,856.67	24,864.51	12,432.25	578.24
PHYSICS 19-12	1	27	5,820.53	460.03	1,958.79	1,992.16	2,421.63	12,653.14	12,653.14	468.63
SCIENCE		739								578.81
ESSENTIAL MATH 9-12	2	34	14,368.60	709.32	2,466.62	2,508.65	3,049.46	23,102.65	11,551.32	679.49
FUNDAMENTAL MATH 9-12	2	32	10,590.97	678.15	2,321.53	2,361.08	2,870.08	18,821.81	9,410.90	588.18
BASIC ALGEBRA 9-12	4	90	24,119.63	1,869.50	6,529.29	6,640.54	8,072.10	47,231.06	11,807.77	524.79
ALGEBRA 19-12	6	172	33,619.27	3,731.06	12,478.20	12,690.80	15,426.68	77,946.01	12,991.00	453.17
ALGEBRA II 9-12	7	172	50,854.82	3,759.73	12,478.20	12,690.80	15,426.68	95,190.23	13,598.60	553.43
ALGEBRA II ACCELERATED 9-12	2	39	13,062.07	847.04	2,829.36	2,877.57	3,497.91	23,113.95	11,556.97	592.67
BASIC GEOMETRY 9-12	4	81	26,935.54	1,708.87	5,876.36	5,976.48	7,264.89	47,762.15	11,940.54	589.66
GEOMETRY 9-12	5	133	33,146.29	2,831.86	9,648.84	9,813.24	11,928.77	67,369.00	13,473.80	506.53
PRE CALC 9-12	3	52	23,298.20	1,179.22	3,772.48	3,836.75	4,663.88	36,750.53	12,250.18	706.74

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
CALCULUS-AP 9-12	1	16	8,826.78	392.84	1,160.76	1,180.54	1,435.04	12,995.96	12,995.96	812.25
ADVANCED MATH 9-12	2	51	15,171.83	1,187.31	3,699.93	3,762.97	4,574.19	28,396.23	14,198.12	556.79
CONSUMER MATH	3	66	24,699.53	1,420.69	4,788.15	4,869.73	5,919.54	41,697.63	13,899.21	631.78
MATH		938								554.77
ENGLISH I 9-12	12	301	81,692.48	5,548.79	21,836.85	22,208.90	26,996.69	158,283.72	13,190.31	525.86
ENGLISH II 9-12	11	241	66,991.03	5,050.04	17,483.99	17,781.88	21,615.29	128,922.22	11,720.20	534.95
ENGLISH III 9-12	9	217	65,978.65	4,577.51	15,742.85	16,011.07	19,462.73	121,772.81	13,530.31	561.17
ENGLISH IV 9-12	9	183	65,472.56	3,869.44	13,276.23	13,502.42	16,413.27	112,533.92	12,503.77	614.94
ENGLISH LIT AP 9-12	4	44	24,496.80	966.16	3,192.10	3,246.48	3,946.36	35,847.90	8,961.98	814.73
JOURNALISM	2	35	14,980.11	520.61	2,539.17	2,582.43	3,139.15	23,761.47	11,880.73	678.90
ORAL COMMUNICATION 10-12	1	23	6,972.93	356.03	1,668.60	1,697.03	2,062.87	12,757.45	12,757.45	554.67
ENGLISH		1044								568.85
SPANISH I 9-12	3	69	13,963.71	1,007.53	5,005.79	5,091.08	6,186.61	31,256.72	10,418.91	453.00
SPANISH II 9-12	4	80	20,344.77	1,181.76	5,803.81	5,902.70	7,175.20	40,408.24	10,102.06	505.10
SPANISH III 9-12	1	21	5,086.19	315.43	1,523.50	1,549.46	1,883.49	10,358.07	10,358.07	493.24
LATIN I 9-12	1	19	6,974.49	279.62	1,378.41	1,401.89	1,704.11	11,738.52	11,738.52	617.82
LATIN II 9-12	1	22	6,974.49	325.53	1,596.05	1,623.24	1,973.18	12,492.49	12,492.49	567.84
FRENCH I 9-12	2	33	16,549.87	481.86	2,394.07	2,434.86	2,959.77	24,820.44	12,410.22	752.13
FRENCH II 9-12	1	21	8,274.94	310.21	1,523.50	1,549.46	1,883.49	13,541.60	13,541.60	644.84
FOREIGN LANGUAGE		265								545.72
HOME EC 9-12	2	37	12,225.97	1,843.30	2,684.26	2,730.00	3,318.53	22,802.07	11,401.03	616.27
ADULT LIVING 9-12	1	15	6,112.98	699.04	1,088.22	1,106.76	1,345.35	10,352.34	10,352.34	690.16
PARENTHOOD EDUC 9-12	2	26	5,834.55	1,111.52	943.12	959.19	1,165.97	10,014.35	5,007.17	385.17
CHILD DEVELOPMENT 9-12	2	35	8,608.11	1,489.10	1,269.58	1,291.22	1,569.58	14,227.59	7,113.79	406.50
CLOTHING CONST 9-12	1	13	4,304.05	554.07	471.56	479.59	582.99	6,392.26	6,392.26	491.71
FOOD MANAGEMENT 9-12	3	45	12,912.16	1,925.36	1,632.32	1,660.13	2,018.03	20,148.01	6,716.00	447.73
CREATIVE FOODS 9-12	2	30	8,608.11	1,256.28	1,088.22	1,106.76	1,345.35	13,404.71	6,702.35	446.82
FASHION DESIGN 9-12	1	12	4,304.05	511.45	435.29	442.70	538.14	6,231.63	6,231.63	519.30
VOC. HOME ECONOMICS		213								486.26
INTRO TO BUSINESS 9-12	3	71	18,910.10	2,576.12	5,150.89	5,238.65	6,367.99	38,243.74	12,747.91	538.64
ACCOUNTING I 9-12	2	34	15,017.34	1,231.37	2,466.62	2,508.65	3,049.46	24,273.44	12,136.72	713.92
ACCOUNTING II 9-12	2	26	16,476.11	945.84	1,886.24	1,918.38	2,331.94	23,558.50	11,779.25	906.10
TYPING I 9-12	16	318	63,081.72	10,112.96	11,535.08	11,731.61	28,521.42	124,982.80	7,811.42	393.03
WORD PROCESSING 9-12	2	24	14,035.27	849.60	1,741.14	1,770.81	2,152.56	20,549.38	10,274.69	856.22
SHORTHAND I 9-12	1	10	8,646.19	360.67	725.48	737.84	896.90	11,367.07	11,367.07	1,136.71
ADVERTISING 9-12	1	22	6,764.51	763.95	1,596.05	1,623.24	1,973.18	12,720.93	12,720.93	578.22
BUSINESS MGMT 9-12	1	18	6,764.51	647.73	1,305.86	1,328.11	1,614.42	11,660.63	11,660.63	647.81
BUSINESS LAW 9-12	1	30	6,072.80	1,103.05	2,176.43	2,213.51	2,690.70	14,256.49	14,256.49	475.22

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
OFFICE SYSTEMS 9-12	1	15	7,017.63	547.97	1,088.22	1,106.76	1,345.35	11,105.93	11,105.93	740.40
ENTREPRENEURSHIP 9-12	1	11	6,072.80	431.22	798.02	811.62	986.59	9,100.25	9,100.25	827.30
INTRO COMPUTER APPS 9-12	3	57	9,116.29	1,898.68	2,067.61	2,102.84	2,556.17	17,741.58	5,913.86	311.26
COMPUTER PROG 9-12	2	33	14,368.60	1,198.72	2,394.07	2,434.86	2,959.77	23,356.03	11,678.02	707.76
CO-OP EDUCATION 9-12	1	13	8,238.05	510.68	943.12	959.19	1,165.97	11,817.01	11,817.01	909.00
BUSINESS MATH	1	16	3,038.76	527.87	580.38	590.27	717.52	5,454.80	5,454.80	340.93
VOC. BUSINESS		698								516.03
INTRO AG 9-12	1	21	6,048.79	659.82	1,523.50	1,549.46	1,883.49	11,665.06	11,665.06	555.48
ANIMAL SCIENCE 9-12	1	19	6,048.79	571.68	1,378.41	1,401.89	1,704.11	11,104.87	11,104.87	584.47
AG CONSTRUCTION 9-12	1	15	6,048.79	445.60	1,088.22	1,106.76	1,345.35	10,034.71	10,034.71	668.98
GREENHOUSE TECH 9-12	1	23	2,887.06	539.13	834.30	848.51	1,031.44	6,140.43	6,140.43	266.98
NURSERY TECH 9-12	1	19	2,887.06	471.49	689.20	700.95	852.06	5,600.75	5,600.75	294.78
LANDSCAPING 9-12	1	21	2,887.06	492.39	761.75	774.73	941.75	5,857.67	5,857.67	278.94
FLORAL DESIGN 9-12	1	13	2,887.06	326.48	471.56	479.59	582.99	4,747.68	4,747.68	365.21
VOCATIONAL CO-OP	2	34	15,002.56	853.24	2,466.62	2,508.65	3,049.46	23,880.53	11,940.26	702.37
VOC. AGRICULTURE		165								476.98
GENERAL ART I 9-12	3	73	18,216.28	2,207.98	5,295.98	5,386.21	6,547.37	37,653.82	12,551.27	515.81
SPECIAL ART I 9-12	1	28	3,587.82	881.90	2,031.34	2,065.94	2,511.32	11,078.32	11,078.32	395.65
SPECIAL ART II 9-12	1	27	6,072.09	809.90	1,958.79	1,992.16	2,421.63	13,254.57	13,254.57	490.91
STUDIO ART 9-12	1	3	3,587.82	89.99	217.64	221.35	269.07	4,385.87	4,385.87	1,461.96
ART		131								506.66
DRAFTING 9-12	2	30	16,405.11	887.26	2,176.43	2,213.51	2,690.70	24,373.02	12,186.51	812.43
GENERAL WOODS 9-12	4	69	28,317.74	1,999.53	5,005.79	5,091.08	6,188.61	46,602.75	11,650.69	675.40
DESIGN & PLANNING 9-12	1	14	8,202.56	417.53	1,015.67	1,032.97	1,255.66	11,924.39	11,924.39	851.74
PRODUCTION 9-12	1	16	3,900.60	402.49	580.38	590.27	717.52	6,191.26	6,191.26	386.95
GRAPHIC ART 9-12	3	51	19,872.34	1,484.29	3,699.93	3,762.97	4,574.19	33,393.72	11,131.24	654.78
VOC. TECHNOLOGY		180								680.47
BAND 9-12	1	57	10,068.24	472.90	4,135.22	4,205.67	5,112.33	23,994.36	23,994.36	420.95
BAND		57								420.95
THEORY OF MUSIC 9-12	1	45	10,068.24	560.84	3,264.65	3,320.27	4,036.05	21,250.04	21,250.04	472.22
CHORAL MUSIC 9-12	3	105	24,000.65	1,027.75	7,617.51	7,747.29	9,417.45	49,810.65	16,603.55	474.39
MUSIC		150								473.74
STUDY HALL	17	403	42,339.70	0.00	29,236.72	29,734.84	36,145.07	137,456.33	8,085.67	341.08
STUDYHALL		403								341.08
TOTAL	309	1021	1,801,610.63	124,510.89	428,321.52	435,619.16	543,790.47	3,333,852.68	10,789.17	3,265.26

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
G-50-High School										
PE SEQUENTIAL 9-12	23	495	95,680.59	3,306.27	37,423.62	21,804.87	31,743.53	189,956.88	8,259.08	383.76
HEALTH 9-12	13	340	51,536.20	2,969.97	17,975.60	10,473.48	15,247.30	98,202.56	7,554.04	288.83
DRIVERS ED 9-12	10	96	36,585.38	501.62	5,075.46	2,957.22	4,305.12	49,424.80	4,942.48	514.84
HEALTH, SAFETY & PE		931								362.61
WORLD CIV 9-12	9	260	54,757.46	3,287.07	27,492.10	16,018.27	23,319.40	124,874.30	13,874.92	480.29
US HISTORY 9-12	10	274	85,306.57	3,389.63	28,972.44	16,880.79	24,575.06	159,124.49	15,912.45	580.75
US HISTORY AP 9-12	1	9	6,961.32	123.43	951.65	554.48	807.21	9,398.09	9,398.09	1,044.23
PSYCHOLOGY 9-12	4	113	14,535.13	947.63	5,974.24	3,480.89	5,067.49	30,005.38	7,501.35	265.53
PSYCHOLOGY AP 9-12	1	29	7,642.94	361.48	3,066.43	1,786.65	2,601.01	15,458.51	15,458.51	533.05
BASIC ECON 9-12	1	17	2,918.08	163.02	898.78	523.67	762.37	5,265.92	5,265.92	309.76
SOCIOLOGY 9-12	2	55	5,836.16	464.26	2,907.82	1,694.24	2,466.48	13,368.95	6,684.48	243.07
GEOGRAPHY 9-12	9	250	58,036.09	3,151.90	26,434.71	15,402.18	22,422.50	125,447.38	13,938.60	501.79
SOCIAL STUDIES		1007								479.59
INT SCIENCE - 9	2	50	10,146.05	671.22	5,286.94	3,080.44	4,484.50	23,669.15	11,834.57	473.38
BIOLOGY 1 9-12	16	368	85,639.69	5,279.36	38,911.89	22,672.01	33,005.92	185,508.88	11,594.30	504.10
GENERAL BIOLOGY-AP 9-12	2	20	16,508.56	347.20	2,114.78	1,232.17	1,793.80	21,996.51	10,998.26	1,099.83
ADVANCED BIOLOGY 9-12	2	26	16,508.56	426.17	2,749.21	1,601.83	2,331.94	23,617.71	11,808.85	908.37
SPECIAL BIOLOGY TOPICS 9-12	2	49	10,146.05	756.21	5,181.20	3,018.83	4,394.81	23,497.09	11,748.55	479.53
INTRO CHEMISTRY 9-12	6	142	31,769.39	2,060.58	15,014.91	8,748.44	12,735.98	70,329.30	11,721.55	495.28
CHEMISTRY I 9-12	7	146	47,678.11	2,089.91	15,437.87	8,994.88	13,094.74	87,295.50	12,470.79	597.91
ADVANCED CHEMISTRY 9-12	1	7	5,912.27	108.89	740.17	431.26	627.83	7,820.43	7,820.43	1,117.20
ANATOMY 9-12	2	46	11,297.75	682.84	4,863.99	2,834.00	4,125.74	23,804.32	11,902.16	517.49
PHYSICS I 9-12	2	32	16,019.35	468.94	3,383.64	1,971.48	2,870.08	24,713.50	12,356.75	772.30
SCIENCE		886								555.59
BASIC MATH I 9-12	6	140	33,215.44	1,749.36	14,803.44	8,625.22	12,556.60	70,950.06	11,825.01	506.79
BASIC MATH II 9-12	3	58	20,569.24	736.04	6,132.85	3,573.31	5,202.02	36,213.46	12,071.15	624.37
BASIC ALGEBRA 9-12	6	161	35,267.10	2,104.34	17,023.95	9,919.01	14,440.09	78,754.49	13,125.75	489.16
ALGEBRA I 9-12	6	145	34,670.57	1,945.24	15,332.13	8,933.27	13,005.05	73,886.26	12,314.38	509.56
ALGEBRA II 9-12	9	230	68,420.21	3,123.88	24,319.93	14,170.01	20,628.21	130,663.85	14,518.21	568.10
ALGEBRA II ACCELERATED 9-12	2	38	16,230.21	510.80	4,018.08	2,341.13	3,408.22	26,508.43	13,254.22	697.59
BASIC GEOMETRY 9-12	3	72	18,156.43	923.07	7,613.20	4,435.83	6,457.68	37,586.20	12,528.73	522.03
GEOMETRY 9-12	4	105	21,550.98	1,366.62	11,102.58	6,468.92	9,417.45	49,906.54	12,476.64	475.30
ACCELERATED GEOMETRY 9-12	1	21	8,115.10	277.42	2,220.52	1,293.78	1,883.49	13,790.31	13,790.31	656.68
PRE CALC 9-12	3	72	24,345.31	1,080.27	7,613.20	4,435.83	6,457.68	43,932.28	14,644.09	610.17
CALCULUS-AP 9-12	2	47	14,552.08	746.40	4,969.73	2,895.61	4,215.43	27,379.25	13,689.63	582.54

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
ADVANCED MATH 9-12	4	101	33,225.90	1,515.38	10,679.62	6,222.48	9,058.69	60,702.07	15,175.52	601.01
COMPUTER SCIENCE 9-12	1	9	4,863.22	117.11	951.65	554.48	807.21	7,293.67	7,293.67	810.41
MATH		1199								548.43
ENGLISH I 9-12	17	417	105,816.97	5,568.46	44,093.09	25,690.84	37,400.73	218,570.09	12,857.06	524.15
ENGLISH II 9-12	12	271	85,208.58	4,301.75	28,655.22	16,695.97	24,305.99	159,167.51	13,263.96	587.33
ENGLISH III 9-12	12	276	96,328.56	4,419.76	29,183.92	17,004.01	24,754.44	171,690.69	14,307.56	622.07
ENGLISH IV 9-12	11	240	87,404.49	2,522.05	25,377.32	14,786.10	21,525.60	151,615.55	13,783.23	631.73
ENGLISH UT AP 9-12	2	46	16,228.12	758.19	4,863.99	2,834.00	4,125.74	28,810.05	14,405.02	626.31
JOURNALISM	2	13	13,380.19	127.32	1,374.60	800.91	1,165.97	16,849.00	8,424.50	1,296.08
DRAMA	2	49	7,183.74	358.54	2,590.60	1,509.41	2,197.41	13,839.70	6,919.85	282.44
ORAL COMMUNICATION 10-12	2	32	7,183.74	238.31	1,691.82	985.74	1,435.04	11,534.65	5,767.32	360.46
ENGLISH		1344								574.46
SPANISH I 9-12	5	146	31,134.90	1,847.19	15,437.87	8,994.88	13,094.74	70,509.57	14,101.91	482.94
SPANISH II 9-12	6	155	49,214.62	1,987.40	16,389.52	9,549.35	13,901.95	91,042.85	15,173.81	587.37
SPANISH III 9-12	2	31	17,278.21	405.18	3,277.90	1,909.87	2,780.39	25,651.56	12,825.78	827.47
SPANISH AP 9-12	2	23	17,278.21	329.03	2,431.99	1,417.00	2,062.87	23,519.11	11,759.56	1,022.57
LATIN I 9-12	1	19	8,114.06	242.57	2,009.04	1,170.57	1,704.11	13,240.35	13,240.35	696.86
LATIN II 9-12	1	5	8,114.06	64.23	528.69	308.04	448.45	9,463.49	9,463.49	1,892.70
FRENCH I 9-12	2	54	13,765.02	683.21	5,709.90	3,326.87	4,843.26	26,328.25	14,164.13	524.60
FRENCH II 9-12	2	42	12,663.78	538.52	4,441.03	2,587.57	3,766.98	23,997.88	11,998.94	571.38
FRENCH III 9-12	2	25	12,663.78	358.38	2,643.47	1,540.22	2,242.25	19,448.10	9,724.05	777.92
GERMAN I 9-12	2	36	14,866.26	438.37	3,806.60	2,217.91	3,228.84	24,557.98	12,278.99	682.17
GERMAN II 9-12	1	20	7,433.13	246.87	2,114.78	1,232.17	1,793.80	12,820.75	12,820.75	641.04
SEQUENTIAL GERMAN 9-12	1	8	7,433.13	95.62	845.91	492.87	717.52	9,585.05	9,585.05	1,198.13
FOREIGN LANGUAGE		564								624.41
HOME EC 9-12	3	67	9,675.79	1,738.61	7,084.50	4,127.79	6,009.23	28,635.92	9,545.31	427.40
ADULT LIVING 9-12	3	69	16,720.06	1,364.91	3,647.99	2,125.50	3,094.31	26,952.76	8,984.25	390.62
PARENTHOOD EDUC 9-12	2	30	7,314.24	602.34	1,586.08	924.13	1,345.35	11,772.14	5,886.07	392.40
CHILD DEVELOPMENT 9-12	2	32	7,314.24	635.93	1,691.82	985.74	1,435.04	12,062.77	6,031.39	376.96
MARRIAGE & FAMILY 9-12	2	38	7,314.24	713.75	2,009.04	1,170.57	1,704.11	12,911.71	6,455.85	339.78
HOUSING 9-12	1	14	3,657.12	263.24	740.17	431.26	627.83	5,719.62	5,719.62	408.54
CLOTHING CONST 9-12	2	37	16,538.63	738.07	1,956.17	1,139.76	1,659.27	22,031.90	11,015.95	595.46
FOOD MANAGEMENT 9-12	2	45	8,450.74	905.08	2,379.12	1,386.20	2,018.03	15,139.17	7,569.59	336.43
CONSUMER ED 9-12	1	31	5,027.97	674.03	3,277.90	1,909.87	2,780.39	13,670.16	13,670.16	440.97
VOC. HOME ECONOMICS		363								410.18
INTRO TO BUSINESS 9-12	1	21	6,122.08	563.38	2,220.52	1,293.78	1,883.49	12,083.25	12,083.25	575.39
ACCOUNTING I 9-12	4	82	30,787.86	2,194.39	8,670.58	5,051.92	7,354.58	54,059.32	13,514.83	659.26
ACCOUNTING II 9-12	2	40	14,980.11	1,076.90	4,229.55	2,464.35	3,587.60	26,338.52	13,169.26	658.46

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
TYPING I 9-12	12	265	81,085.99	7,020.95	28,020.79	16,326.31	23,767.85	156,221.90	13,018.49	589.52
TYPING II 9-12	1	19	5,134.61	503.39	2,009.04	1,170.57	1,704.11	10,521.71	10,521.71	553.77
WORD PROCESSING 9-12	2	35	11,932.75	908.05	3,700.86	2,156.31	3,139.15	21,837.11	10,918.56	623.92
RETAILING 9-12	1	21	6,747.33	544.79	2,220.52	1,293.78	1,883.49	12,689.92	12,689.92	604.28
MARKETING 9-12	1	27	6,747.33	717.28	2,854.95	1,663.44	2,421.63	14,404.63	14,404.63	533.50
BUSINESS MGMT 9-12	1	21	2,918.08	495.13	1,110.26	646.89	941.75	6,112.10	6,112.10	291.05
BUSINESS LAW 9-12	6	132	8,884.72	3,215.65	6,978.76	4,066.18	5,919.54	29,064.85	4,844.14	220.19
MODEL OFFICE 9-12	1	10	6,904.78	268.77	1,057.39	616.09	896.90	9,743.93	9,743.93	974.39
ENTREPRENEURSHIP 9-12	1	30	6,747.33	892.37	3,172.17	1,848.26	2,690.70	15,350.84	15,350.84	511.69
INTRO COMPUTER APPS 9-12	6	116	37,774.09	3,248.29	12,265.70	7,146.61	10,404.04	70,838.73	11,806.46	610.68
COMPUTER PROG 9-12	3	59	14,589.66	1,588.28	6,238.59	3,634.92	5,291.71	31,343.16	10,447.72	531.24
MARKETING CO-OP 9-12	1	21	6,747.33	562.68	2,220.52	1,293.78	1,883.49	12,707.80	12,707.80	605.13
CO-OP EDUCATION 9-12	1	11	7,490.03	328.10	1,163.13	677.70	986.59	10,645.54	10,645.54	967.78
VOC. BUSINESS		910								542.82
INTRO AG 9-12	1	25	8,380.41	586.95	2,643.47	1,540.22	2,242.25	15,393.30	15,393.30	615.73
ANIMAL SCIENCE 9-12	1	27	3,980.83	518.26	1,427.47	831.72	1,210.82	7,969.09	7,969.09	295.15
EQUINE SCIENCE 9-12	1	22	3,980.83	400.28	1,163.13	677.70	986.59	7,208.52	7,208.52	327.66
GREENHOUSE TECH 9-12	1	12	3,980.83	200.34	634.43	369.65	538.14	5,723.39	5,723.39	476.95
NURSERY TECH 9-12	1	15	3,980.83	271.05	793.04	462.07	672.68	6,179.65	6,179.65	411.98
ENVIRONMENTAL TECH 9-12	1	17	3,980.83	290.18	898.78	523.67	762.37	6,455.83	6,455.83	379.75
FORESTRY 9-12	1	17	3,980.83	326.42	898.78	523.67	762.37	6,492.07	6,492.07	381.89
LANDSCAPING 9-12	1	28	3,980.83	467.64	1,480.34	862.52	1,255.66	8,046.99	8,046.99	287.39
FLORAL DESIGN 9-12	1	24	3,980.83	440.75	1,268.87	739.30	1,076.28	7,506.03	7,506.03	312.75
VOCATIONAL CO-OP	2	32	14,237.36	548.89	3,383.64	1,971.48	2,870.08	23,011.45	11,505.73	719.11
VOC. AGRICULTURE		219								429.16
GENERAL ART I 9-12	1	19	7,066.23	1,164.10	2,009.04	1,170.57	1,704.11	13,114.04	13,114.04	690.21
SPECIAL ART I 9-12	1	13	7,066.23	812.74	1,374.60	800.91	1,165.97	11,220.46	11,220.46	863.11
SEQUENTIAL ART 9-12	3	62	21,198.68	3,783.16	6,555.81	3,819.74	5,560.78	40,918.16	13,639.39	659.97
ART		94								694.18
DRAFTING 9-12	1	28	7,619.11	1,084.56	2,960.69	1,725.04	2,511.32	15,900.72	15,900.72	567.88
GENERAL WOODS 9-12	3	43	23,564.00	1,639.92	4,546.77	2,649.18	3,856.67	36,256.53	12,085.51	843.18
DESIGN & PLANNING 9-12	1	9	7,619.11	350.84	951.65	554.48	807.21	10,283.29	10,283.29	1,142.59
GENERAL ELE 9-12	1	12	7,619.11	451.65	1,268.87	739.30	1,076.28	11,155.21	11,155.21	929.60
ELE COMMUNICATIONS 9-12	1	6	8,254.28	232.55	634.43	369.65	538.14	10,029.05	10,029.05	1,671.51
SPECIAL PROBLEMS 9-12	1	6	7,854.67	230.03	634.43	369.65	538.14	9,626.92	9,626.92	1,604.49
VOC. TECHNOLOGY		104								896.65
BAND 9-12	2	73	13,756.55	430.92	7,718.93	4,497.44	6,547.37	32,951.21	16,475.61	451.39
STAGE & JAZZ BAND 9-12	1	10	7,645.80	59.03	1,057.39	616.09	896.90	10,275.21	10,275.21	1,027.52

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
BAND		83								520.80
THEORY OF MUSIC 9-12	1	8	6,110.75	80.56	845.91	492.87	717.52	8,247.61	8,247.61	1,030.95
CHORAL MUSIC 9-12	3	67	18,847.54	495.44	7,084.50	4,127.79	6,009.23	36,564.50	12,188.17	545.74
MUSIC HISTORY 9-12	1	19	7,645.80	191.32	2,009.04	1,170.57	1,704.11	12,720.84	12,720.84	669.52
MUSIC		94								612.05
STUDY HALL	6	145	46,324.34	0.00	15,332.13	8,933.27	13,005.05	83,594.78	13,932.46	576.52
STUDY HALL		145								576.52
TOTAL	362	1236	2,213,561.89	120,106.41	757,187.87	441,175.52	642,263.36	4,174,295.06	11,531.20	3,377.26
G-51-High School										
PE I 9-12	7	142	26,658.05	1,309.00	25,021.36	4,923.59	6,367.99	64,279.98	9,182.85	452.68
PE II 9-12	3	66	12,065.93	608.41	11,629.65	2,288.43	2,959.77	29,552.17	9,850.72	447.76
PE III 9-12	2	40	8,032.61	368.73	7,048.27	1,386.93	1,793.80	18,630.34	9,315.17	465.76
PE IV 9-12	2	35	8,041.79	322.64	6,167.24	1,213.56	1,569.58	17,314.81	8,657.40	494.71
HEALTH 9-12	12	294	46,759.31	2,802.72	51,804.78	10,193.90	13,184.43	124,745.14	10,395.43	424.30
DRIVER'S ED 9-12	4	44	15,469.10	685.07	7,753.10	1,525.62	1,973.18	27,406.07	6,851.52	622.87
HEALTH, SAFETY, & PE		621								453.99
HEALTH & SAFETY 7-8	5	105	16,991.96	853.97	18,501.71	3,640.68	4,708.73	44,697.04	8,939.41	425.69
PE 7-8	7	165	23,218.14	1,521.02	29,074.11	5,721.07	7,399.43	66,933.76	9,561.97	405.66
HEALTH, SAFETY, & PE (7-8)		270								413.45
WORLD CIV 9-12	7	173	45,475.50	3,129.23	60,967.53	11,996.90	15,516.37	137,085.53	19,583.65	792.40
US HISTORY 9-12	6	138	41,020.61	2,481.66	48,633.06	9,569.79	12,377.22	114,082.34	19,013.72	826.68
US HISTORY AP 9-12	1	12	7,335.79	216.40	4,228.96	832.16	1,076.28	13,689.59	13,689.59	1,140.80
PSYCHOLOGY 9-12	3	64	7,505.07	676.80	11,277.23	2,219.08	2,870.08	24,548.26	8,182.75	383.57
PSYCHOLOGY AP 9-12	1	5	5,244.82	102.02	1,762.07	346.73	448.45	7,904.09	7,904.09	1,580.82
SOCIOLOGY 9-12	1	28	2,501.69	297.64	4,933.79	970.85	1,255.66	9,959.62	9,959.62	355.70
GEOGRAPHY 9-12	5	133	33,408.29	2,401.05	46,870.99	9,223.05	11,928.77	103,832.16	20,766.43	780.69
SOCIAL STUDIES		553								743.40
MULTI AREA STUDIES 7-8	13	331	89,325.82	5,852.53	116,648.86	22,953.62	29,687.39	264,468.23	20,343.71	799.00
SOCIAL STUDIES (7-8)		331								799.00
BIOLOGY I 9-12	9	236	56,096.76	4,729.05	83,169.58	16,365.72	21,166.84	181,527.95	20,169.77	769.19
GENERAL BIOLOGY-AP 9-12	1	12	7,784.30	263.10	4,228.96	832.16	1,076.28	14,184.79	14,184.79	1,182.07
INTRO CHEMISTRY 9-12	3	90	16,197.58	1,818.30	31,717.21	6,241.16	8,072.10	64,046.36	21,348.79	711.63

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
CHEMISTRY I 9-12	3	67	22,094.52	1,340.45	23,611.70	4,646.20	6,009.23	57,702.11	19,234.04	861.23
ADVANCED CHEMISTRY 9-12	1	6	7,364.84	160.22	2,114.48	416.08	538.14	10,593.76	10,593.76	1,765.63
ANATOMY 9-12	1	21	5,581.45	431.27	7,400.68	1,456.27	1,883.49	16,753.17	16,753.17	797.77
PHYSICS 9-12	1	6	4,416.37	145.81	2,114.48	416.08	538.14	7,630.88	7,630.88	1,271.81
SP TOPICS TO BIO-SC 10-12	1	16	8,100.51	338.00	5,638.62	1,109.54	1,435.04	16,621.70	16,621.70	1,038.86
SCIENCE		454								812.91
INTRO TO BIO-SCIENCE - 7	8	207	48,325.24	4,024.43	72,949.59	14,354.68	18,565.83	158,219.76	19,777.47	764.35
INT SCIENCE - 8	7	187	35,226.91	3,634.66	65,901.32	12,967.75	16,772.03	134,502.68	19,214.67	719.27
INTRO SPACE SCIENCE -8	2	59	8,832.74	1,147.06	20,792.40	4,091.43	5,291.71	40,155.33	20,077.67	680.60
SCIENCE (7-8)		453								734.83
INT MATH I 9-12	2	54	13,680.63	1,110.35	19,030.33	3,744.70	4,843.26	42,409.27	21,204.63	785.36
INT MATH II 10-12	2	37	9,798.83	754.87	13,039.30	2,565.81	3,318.53	29,477.35	14,738.67	796.69
INT MATH III 10-12	1	26	8,050.89	530.45	9,162.75	1,803.00	2,331.94	21,879.04	21,879.04	841.50
ALGEBRA I 9-12	7	185	48,270.65	3,908.50	65,196.50	12,829.06	16,592.65	146,797.36	20,971.05	793.50
ALGEBRA II 9-12	6	154	39,018.75	3,279.23	54,271.68	10,679.33	13,812.26	121,061.24	20,176.87	786.11
BASIC GEOMETRY 9-12	1	27	8,482.79	554.36	9,515.16	1,872.35	2,421.63	22,846.30	22,846.30	846.16
GEOMETRY 9-12	3	67	24,466.55	1,388.71	23,611.70	4,646.20	6,009.23	60,122.40	20,040.80	897.35
ACCELERATED GEOMETRY 9-12	1	10	8,482.79	209.22	3,524.13	693.46	896.90	13,806.51	13,806.51	1,360.65
PRE CALC 9-12	2	32	14,378.96	726.89	11,277.23	2,219.08	2,870.08	31,472.24	15,736.12	983.51
ADVANCED MATH 9-12	2	41	13,010.06	931.33	14,448.95	2,843.20	3,677.29	34,910.83	17,455.42	851.48
CALCULUS AP 12	1	12	5,977.63	269.58	4,228.96	832.16	1,076.28	12,384.61	12,384.61	1,032.05
MATH		645								832.82
MIDDLE SCHOOL MATH 8	4	96	21,748.85	1,973.95	33,831.69	6,657.24	8,610.24	72,821.98	18,205.50	758.56
PRE ALGEBRA 7-8	2	48	11,582.53	1,022.10	16,915.85	3,328.62	4,305.12	37,154.22	18,577.11	774.05
ALGEBRA I - 8	2	43	11,582.53	876.43	15,153.78	2,981.89	3,856.67	34,451.30	17,225.65	801.19
MATH (7-8)		187								772.34
ENGLISH I 9-12	10	239	65,519.78	5,001.18	84,226.82	16,573.76	21,435.91	192,757.45	19,275.75	806.52
ENGLISH III 9-12	9	200	54,737.08	4,689.09	70,482.70	13,869.25	17,938.00	161,716.12	17,968.46	808.58
ENGLISH III 9-12	6	160	34,090.54	3,773.67	56,386.16	11,095.40	14,350.40	119,696.17	19,949.36	748.10
ENGLISH IV 9-12	3	77	17,157.92	1,816.08	27,135.84	5,339.66	6,906.13	58,355.63	19,451.88	757.87
ENGLISH LIT AP 9-12	1	9	7,118.67	206.34	3,171.72	624.12	807.21	11,928.07	11,928.07	1,325.34
JOURNALISM	1	17	5,563.53	295.21	5,991.03	1,178.89	1,524.73	14,553.39	14,553.39	856.08
DRAMA	2	27	8,109.83	314.07	4,757.58	936.17	1,210.82	15,328.47	7,664.24	567.72
ORAL COMMUNICATION 10-12	2	14	8,109.83	164.67	2,466.89	485.42	627.83	11,854.65	5,927.33	846.76
ENGLISH		743								788.95
LANGUAGE ARTS 7-8	13	310	85,059.12	6,306.06	109,248.18	21,497.34	27,803.90	249,914.60	19,224.20	806.18
ENGLISH (7-8)		310								806.18

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
READING 7	1	31	6,899.98	524.33	10,924.82	2,149.73	2,780.39	23,279.25	23,279.25	750.94
READING	31									750.94
FRENCH I	2	50	10,048.04	828.69	17,620.67	3,467.31	4,484.50	36,449.21	18,224.61	728.98
FRENCH II	1	18	5,517.69	301.39	6,343.44	1,248.23	1,614.42	15,025.18	15,025.18	834.73
FRENCH III	1	14	5,517.69	255.60	4,933.79	970.85	1,255.66	12,933.59	12,933.59	923.83
SPANISH I	5	129	31,044.15	2,138.01	45,461.34	8,945.67	11,570.01	99,159.18	19,831.84	768.68
SPANISH II	3	61	20,718.10	1,021.37	21,497.22	4,230.12	5,471.09	52,937.90	17,645.97	867.83
SPANISH III	1	13	6,906.04	220.90	4,581.38	901.50	1,165.97	13,775.78	13,775.78	1,059.68
SPANISH IV	1	11	6,906.04	188.10	3,876.55	762.81	986.59	12,720.09	12,720.09	1,156.37
RUSSIAN II	1	19	6,110.10	301.60	6,695.86	1,317.58	1,704.11	16,129.24	16,129.24	848.91
GERMAN I 9-12	1	23	2,658.20	374.10	8,105.51	1,594.96	2,062.87	14,795.65	14,795.65	643.29
GERMAN II 9-12	1	10	2,658.20	158.74	3,524.13	693.46	896.90	7,931.44	7,931.44	793.14
FOREIGN LANGUAGE		348								809.93
HOME EC 9-12	3	58	24,448.55	2,399.24	20,439.98	4,022.08	5,202.02	56,511.87	18,837.29	974.34
ADULT LIVING 9-12	1	26	8,188.26	991.89	9,162.75	1,803.00	2,331.94	22,477.84	22,477.84	864.53
MARRIAGE & FAMILY 9-12	1	12	3,886.84	371.32	2,114.48	416.08	538.14	7,326.85	7,326.85	610.57
CREATIVE FOODS 9-12	1	20	3,859.49	627.26	3,524.13	693.46	896.90	9,601.25	9,601.25	480.06
FOOD MANAGEMENT 9-12	1	20	3,859.49	645.46	3,524.13	693.46	896.90	9,619.45	9,619.45	480.97
VOC. HOME ECONOMICS		136								776.01
INTRO HOME EC	4	76	32,636.81	2,910.13	26,783.43	5,270.32	6,816.44	74,417.12	18,604.28	979.17
VOC. HOME ECONOMICS (7-8)		76								979.17
INTRO TO BUSINESS 9-12	2	47	12,531.38	1,052.09	16,563.43	3,259.27	4,215.43	37,621.61	18,810.80	800.46
ACCOUNTING I 9-12	2	42	14,561.45	937.37	14,801.37	2,912.54	3,766.98	36,979.71	18,489.86	880.47
KEYBOARDING 9-12	7	157	53,561.54	3,454.51	55,328.92	10,887.36	14,081.33	137,313.66	19,616.24	874.61
WORD PROCESSING 9-12	2	38	15,065.45	841.06	13,391.71	2,635.16	3,408.22	35,341.60	17,670.80	930.04
RETAILING 9-12	1	23	8,667.72	494.54	8,105.51	1,594.96	2,062.87	20,925.60	20,925.60	909.81
MARKETING 9-12	1	20	8,667.72	442.47	7,048.27	1,386.93	1,793.80	19,339.18	19,339.18	966.96
BUSINESS LAW 9-12	2	39	5,964.20	649.81	6,872.06	1,352.25	1,748.96	16,587.28	8,293.64	425.31
OFFICE SYSTEMS 9-12	1	12	7,532.72	271.60	4,228.96	832.16	1,076.28	13,941.72	13,941.72	1,161.81
INTRO COMPUTER APPS 9-12	2	41	15,597.28	965.96	14,448.95	2,843.20	3,677.29	37,532.68	18,766.34	915.43
COMPUTER PROG 9-12	1	15	8,099.01	336.40	5,286.20	1,040.19	1,345.35	16,107.15	16,107.15	1,073.81
MARKETING CO-OP 9-12	2	12	17,335.44	268.22	4,228.96	832.16	1,076.28	23,741.05	11,870.53	1,978.42
CONSUMER ED 9-12	1	9	7,874.87	200.76	3,171.72	624.12	807.21	12,678.68	12,678.68	1,408.74
VOC. BUSINESS		455								896.94
BUSINESS MARKETING EXP 7-8	2	47	14,189.15	1,039.79	16,563.43	3,259.27	4,215.43	39,267.09	19,633.54	835.47
EXPLORING COMP APPS 7-8	10	236	39,798.61	4,095.04	41,584.79	8,182.86	10,583.42	104,244.72	10,424.47	441.71

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
VOC. BUSINESS (7-8)		283								507.11
AG EXPLORATION 9-12	2	52	18,151.72	1,455.67	18,325.50	3,606.01	4,663.88	46,202.78	23,101.39	888.52
ANIMAL SCIENCE 9-12	1	24	4,304.54	490.90	4,228.96	832.16	1,076.28	10,932.83	10,932.83	455.53
EQUINE SCIENCE 9-12	1	23	4,304.54	447.44	4,052.76	797.48	1,031.44	10,633.65	10,633.65	462.33
GREENHOUSE TECH 9-12	1	22	4,304.54	394.99	3,876.55	762.81	986.59	10,325.47	10,325.47	469.34
NURSERY TECH 9-12	1	25	4,304.54	483.22	4,405.17	866.83	1,121.13	11,180.89	11,180.89	447.24
LANDSCAPING 9-12	1	20	4,304.54	359.21	3,524.13	693.46	896.90	9,778.25	9,778.25	488.91
FLORAL DESIGN 9-12	1	22	4,304.54	431.80	3,876.55	762.81	986.59	10,362.29	10,362.29	471.01
VOC. AGRICULTURE		186								582.00
GENERAL ART I 9-12	2	48	11,375.78	2,197.27	16,915.85	3,328.62	4,305.12	38,122.64	19,061.32	794.22
SPECIAL ART I 9-12	1	19	5,686.36	893.50	6,695.86	1,317.58	1,704.11	16,297.41	16,297.41	857.76
SPECIAL ART II	1	14	5,686.36	637.37	4,933.79	970.85	1,255.66	13,484.03	13,484.03	963.14
ART		81								838.32
ELEM ART I 7-8	1	24	5,686.36	1,098.63	8,457.92	1,664.31	2,152.56	19,059.79	19,059.79	794.16
ART (7-8)		24								794.16
SURVEY OF ENGINEERING 9-12	4	86	25,263.67	2,086.75	30,307.56	5,963.78	7,713.34	71,335.10	17,833.78	829.48
VOC. TECHNOLOGY		86								829.48
SURVEY OF TECH 7-8	2	48	6,315.91	807.67	8,457.92	1,664.31	2,152.56	19,398.38	9,699.19	404.13
VOC. TECHNOLOGY (7-8)		48								404.13
BAND 9-12	1	33	8,677.68	409.73	11,629.65	2,288.43	2,959.77	25,965.26	25,965.26	786.83
INSTRUMENTAL EN 9-12	1	40	9,148.76	496.65	14,096.54	2,773.85	3,587.60	30,103.40	30,103.40	752.58
BAND		73								768.06
BAND 7-8	2	48	17,365.57	595.97	16,915.85	3,328.62	4,305.12	42,511.13	21,255.57	885.65
BAND (7-8)		48								885.65
GENERAL MUSIC 9-12	4	44	17,750.08	687.99	15,506.19	3,051.24	3,946.36	40,941.86	10,235.47	930.50
CHORAL MUSIC	2	51	11,979.50	709.30	17,973.09	3,536.66	4,574.19	38,772.73	19,386.37	760.25
MUSIC		95								839.10
GENERAL MUSIC 7-8	2	39	18,297.52	655.44	13,744.13	2,704.50	3,497.91	38,899.50	19,449.75	997.42
MUSIC (7-8)		39								997.42
STUDY HALL	10	131	37,908.09	0.00	46,166.17	9,084.36	11,749.39	104,908.00	10,490.80	800.82
STUDY HALL		131								800.82

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
TOTAL	305	1021	1,769,505.25	126,410.84	2,093,864.74	412,020.87	532,893.14	4,934,694.84	16,179.33	4,833.20
G-52-Junior High/Middle School										
PE 6	3	80	13,712.78	809.66	6,316.52	3,193.53	6,150.17	30,182.65	10,060.88	377.28
PE 7	4	103	64,208.85	1,042.43	8,132.52	4,111.66	7,918.35	85,413.81	21,353.45	829.26
PE 8	5	142	28,328.16	1,437.14	11,211.82	5,668.51	10,916.55	57,562.18	11,512.44	405.37
HEALTH 6	2	42	10,928.30	401.19	3,316.17	1,676.60	3,228.84	19,551.11	9,775.55	465.50
HEALTH 7	2	37	10,510.23	357.13	2,921.39	1,477.01	2,844.45	18,110.22	9,055.11	489.47
HEALTH 8	4	119	23,757.23	1,148.62	9,395.82	4,750.37	9,148.38	48,200.41	12,050.10	405.05
HEALTH, SAFETY, & PE	523									495.26
MULTI AREA STUDIES 6	15	401	80,637.41	4,167.29	31,661.55	16,007.54	30,827.73	163,301.52	10,886.77	407.24
MULTI AREA STUDIES 7	20	545	106,797.77	5,879.04	43,031.28	21,755.89	41,898.04	219,362.02	10,968.10	402.50
MULTI AREA STUDIES 8	12	342	79,046.11	3,916.66	27,003.11	13,652.32	26,291.98	149,910.19	12,492.52	438.33
SOCIAL STUDIES	1268									413.49
INT SCIENCE 6	11	292	60,494.40	3,032.59	23,055.29	11,656.37	22,448.13	120,686.77	10,971.52	413.31
INT SCIENCE 7	6	172	26,302.84	1,955.45	13,580.51	6,866.08	13,222.87	61,927.76	10,321.29	360.05
INTRO BIOLOGY 7	6	163	31,436.54	1,854.49	12,869.90	6,506.81	12,530.97	65,198.72	10,866.45	399.99
INTRO SPACE SCIENCE 8	12	339	75,951.63	3,855.19	26,766.24	13,532.56	26,061.35	146,166.98	12,180.58	431.17
SCIENCE	966									407.85
MIDDLE SCHOOL MATH 6	14	353	74,985.12	3,952.62	27,871.63	14,091.43	27,137.63	148,038.44	10,574.17	419.37
MIDDLE SCHOOL MATH 7	13	354	72,761.77	4,126.66	27,950.59	14,131.35	27,214.51	146,184.87	11,244.99	412.95
PRE ALGEBRA 8	10	281	67,156.96	3,279.90	22,186.77	11,217.26	21,602.48	125,443.36	12,544.34	446.42
ALGEBRA 8	2	61	13,431.39	745.56	4,816.34	2,435.06	4,689.51	26,117.86	13,058.93	428.16
MATH	1049									424.96
LANGUAGE ARTS 6	11	287	65,342.38	2,966.79	22,660.51	11,456.77	22,063.74	124,490.18	11,317.29	433.76
LANGUAGE ARTS 7	21	488	106,366.31	6,423.17	38,530.76	19,480.50	37,516.05	208,316.79	9,919.85	426.88
LANGUAGE ARTS 8	13	367	60,535.93	4,830.54	28,977.03	14,650.30	28,213.91	137,207.71	10,554.44	373.86
COMMUNICATIONS & MEDIA 6	8	160	42,754.68	1,616.36	12,633.04	6,387.05	12,300.34	75,691.47	9,461.43	473.07
ENGLISH	1302									419.13
READING 6	11	292	61,414.18	2,920.17	23,055.29	11,656.37	22,448.13	121,494.13	11,044.92	416.08
READING	292									416.08
SPANISH I 7-8	2	48	7,904.55	2,526.65	3,789.91	1,916.12	3,690.10	19,827.33	9,913.66	413.07
FOREIGN LANGUAGE	48									413.07

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
BUSINESS/MARKETING 8	2	35	10,323.54	522.61	2,763.48	1,397.17	2,690.70	17,697.50	8,848.75	505.64
EXPLORE COMPUTER APPS 7-8	1	29	5,161.77	474.68	2,289.74	1,157.65	2,229.44	11,313.28	11,313.28	390.11
TOUCH KEYBOARDING 6	3	83	15,485.31	1,185.94	6,553.39	3,313.28	6,380.80	32,918.72	10,972.91	396.61
VOC. BUSINESS		147								421.29
ELEM ART 6	5	84	21,976.79	788.25	6,632.34	3,353.20	6,457.68	39,208.26	7,841.65	466.77
ELEM ART 7	2	37	8,753.29	394.19	2,921.39	1,477.01	2,844.45	16,390.34	8,195.17	442.98
ELEM ART 8	4	85	17,329.68	905.58	6,711.30	3,393.12	6,534.56	34,874.24	8,718.56	410.29
ART		206								439.19
GENERAL WOODS 9	3	62	11,780.88	954.91	4,895.30	2,474.98	4,766.38	24,872.45	8,290.82	401.17
PRODUCTION 7-9	4	80	15,707.84	1,258.14	6,316.52	3,193.53	6,150.17	32,626.19	8,156.55	407.83
SURVEY OF TECHNOLOGY 8-9	3	62	11,780.88	938.06	4,895.30	2,474.98	4,766.38	24,855.61	8,285.20	400.90
VOC. TECHNOLOGY		204								403.70
BAND 6-8	9	337	66,573.85	2,604.08	26,608.33	13,452.72	25,907.60	135,146.58	15,016.29	401.03
BAND		337								401.03
CHORAL MUSIC 6-8	5	217	31,021.20	2,581.34	17,133.55	8,662.44	16,682.34	76,080.87	15,216.17	350.60
MUSIC		217								350.60
TOTAL	248	879	1,400,640.56	75,853.05	519,454.63	262,627.52	505,774.72	2,764,370.49	11,146.66	3,144.90
G-53-Junior High/Middle School										
PE 6	8	233	33,460.44	2,477.49	43,797.27	14,272.62	20,897.77	114,905.59	14,363.20	493.16
PE 7	8	222	33,080.36	2,360.52	41,729.59	13,598.80	19,911.18	110,680.48	13,835.06	498.56
PE 8	7	184	29,672.27	1,956.47	34,586.69	11,271.08	16,502.96	93,989.47	13,427.07	510.81
HEALTH 6	8	232	34,938.63	2,733.48	43,609.30	14,211.36	20,808.08	116,300.86	14,537.61	501.30
HEALTH 7	8	222	32,804.98	2,637.86	41,729.59	13,598.80	19,911.18	110,682.41	13,835.30	498.57
HEALTH 8	7	184	29,673.04	2,186.33	34,586.69	11,271.08	16,502.96	94,220.10	13,460.01	512.07
HEALTH, SAFETY, & PE		1277								501.78
MULTI AREA STUDIES 6	8	231	49,719.69	2,915.74	43,421.33	14,150.11	20,718.39	130,925.25	16,365.66	566.78
MULTI AREA STUDIES 7	8	222	54,088.35	2,889.83	41,729.59	13,598.80	19,911.18	132,217.75	16,527.22	595.58
MULTI AREA STUDIES 8	7	197	50,236.25	2,695.40	37,030.31	12,067.41	17,668.93	119,698.30	17,099.76	607.61
SOCIAL STUDIES		650								588.99
ELEM SCIENCE 6	8	195	50,979.63	3,180.61	36,654.37	11,944.90	17,489.55	120,249.06	15,031.13	616.66
INT SCIENCE 7	8	223	65,157.52	3,856.60	41,917.56	13,660.06	20,000.87	144,592.61	18,074.08	648.40

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
INT SCIENCE 8 SCIENCE	7	195 613	64,189.51	3,373.01	36,654.37	11,944.90	17,489.55	133,651.34	19,093.05	685.39 650.07
MIDDLE SCHOOL MATH 6	8	221	52,447.25	4,904.39	41,541.62	13,637.55	19,821.49	132,252.30	16,531.54	598.43
MIDDLE SCHOOL MATH 7	8	215	63,077.00	4,870.14	40,413.79	13,170.01	19,283.35	140,814.29	17,601.79	654.95
MIDDLE SCHOOL MATH 8	5	137	32,753.73	3,105.35	25,752.04	8,392.05	12,287.53	82,290.71	16,458.14	600.66
ALGEBRA 8 MATH	2	53 626	14,300.58	2,997.16	9,962.47	3,246.56	4,753.57	35,260.34	17,630.17	665.29 623.99
LANGUAGE ARTS 6	8	219	40,563.12	3,841.29	41,165.68	13,415.04	19,642.11	118,627.23	14,828.40	541.68
LANGUAGE ARTS 7	8	216	52,019.29	4,398.87	40,601.76	13,231.27	19,373.04	129,624.23	16,203.03	600.11
LANGUAGE ARTS 8 ENGLISH	7	188 623	51,420.82	3,828.65	35,338.57	11,516.10	16,861.72	118,965.86	16,995.12	632.80 589.43
READING 6 READING	1	13 13	8,925.15	223.62	2,443.62	796.33	1,165.97	13,554.70	13,554.70	1,042.67 1,042.67
SPANISH ELEM FOREIGN LANGUAGE	3	85 85	16,285.13	1,682.59	15,977.55	5,206.75	7,623.65	46,775.67	15,591.89	550.30 550.30
INTRO HOME EC 6-8 VOC. HOME ECONOMICS	5	105 105	36,462.09	4,183.64	19,736.97	6,431.87	9,417.45	76,232.02	15,246.40	726.02 726.02
ELEM ART 6	4	97	25,418.15	2,185.91	18,233.20	5,941.82	8,699.93	60,479.01	15,119.75	623.49
ELEM ART 8 ART	1	15 112	6,354.54	357.08	2,819.57	918.84	1,345.35	11,795.37	11,795.37	786.36 645.31
PRODUCTION 8 VOC. TECHNOLOGY	4	89 89	33,881.54	4,795.10	16,729.43	5,451.77	7,982.41	68,840.26	17,210.06	773.49 773.49
BAND 6-8 BAND	3	97 97	21,896.04	965.85	18,233.20	5,941.82	8,699.93	55,736.84	18,578.95	574.61 574.61
CHORAL MUSIC 6-8 MUSIC	2	37 37	14,597.36	522.65	6,954.93	2,266.47	3,318.53	27,659.94	13,829.97	747.57 747.57
TOTAL	161	651	996,402.46	76,125.63	813,351.08	265,054.16	388,080.63	2,541,021.97	15,762.75	3,903.26

G-54-Junior High/Middle School

PE 6	3	108	22,935.43	1,379.90	5,690.97	6,061.55	9,670.22	45,738.07	15,246.02	423.50
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TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
PE 7	2	55	17,023.64	702.73	2,898.18	3,086.90	4,924.65	28,636.09	14,318.05	520.66
PE 8	2	47	17,023.64	600.51	2,476.63	2,637.90	4,208.34	26,947.01	13,473.50	573.34
HEALTH 6	3	83	14,110.27	1,197.42	4,373.61	4,658.41	7,431.74	31,771.46	10,590.49	382.79
HEALTH 7	2	53	15,290.29	769.92	2,792.79	2,974.65	4,745.57	26,573.22	13,286.61	501.38
HEALTH SAFETY, & PE		346								461.46
MULTI AREA STUDIES 6	13	354	82,347.45	5,564.51	18,653.73	19,868.41	31,696.83	158,130.94	12,163.92	446.70
MULTI AREA STUDIES 7	10	242	67,287.82	3,899.58	12,751.99	13,582.36	21,668.46	119,190.19	11,919.02	492.52
MULTI AREA STUDIES 8	10	255	66,240.06	4,278.63	13,437.01	14,311.99	22,832.46	121,100.16	12,110.02	474.90
SOCIAL STUDIES		851								468.18
ELEM SCIENCE 6	14	357	98,622.78	5,721.72	18,811.81	20,036.79	31,965.45	175,158.55	12,511.32	490.64
INT SCIENCE 7	8	213	59,862.57	3,623.25	11,223.85	11,954.72	19,071.82	105,736.22	13,217.03	496.41
INT SCIENCE 8	8	201	56,944.82	3,420.80	10,591.53	11,281.22	17,997.35	102,235.71	12,779.46	508.64
SCIENCE		771								496.93
MIDDLE SCHOOL MATH 6	10	283	61,603.65	4,599.34	14,912.45	15,883.50	25,339.56	122,338.50	12,233.85	432.29
MIDDLE SCHOOL MATH 7	8	200	50,915.55	3,342.42	10,538.83	11,225.09	17,907.81	93,929.71	11,741.21	469.65
MIDDLE SCHOOL MATH 8	6	141	45,072.32	2,356.41	7,429.88	7,913.69	12,625.01	75,397.30	12,566.22	534.73
ALGEBRA 8	2	55	15,221.52	950.24	2,898.18	3,086.90	4,924.65	27,081.49	13,540.74	492.39
PROBABILITY & STATISTICS	1	26	7,430.00	449.20	1,370.05	1,459.26	2,328.02	13,036.53	13,036.53	501.40
MATH		705								470.61
LANGUAGE ARTS 6	12	334	74,593.94	6,029.37	17,599.85	18,745.90	29,906.05	146,875.11	12,239.59	439.75
LANGUAGE ARTS 7	10	214	69,663.86	4,467.68	11,276.55	12,010.85	19,161.36	116,580.29	11,658.03	544.77
LANGUAGE ARTS 8	10	245	73,806.94	5,114.86	12,910.07	13,750.74	21,937.07	127,519.69	12,751.97	520.49
ENGLISH		793								493.03
READING 6	12	333	79,580.42	5,899.21	17,547.15	18,689.78	29,816.51	151,533.07	12,627.76	455.05
READING		333								455.05
SPANISH I	1	18	5,652.78	316.40	948.49	1,010.26	1,611.70	9,539.64	9,539.64	529.98
FRENCH I	1	29	4,862.90	509.76	1,528.13	1,627.64	2,596.63	11,125.06	11,125.06	383.62
FOREIGN LANGUAGE		47								439.67
ELEM ART 6	3	86	12,925.93	2,482.23	4,531.70	4,826.79	7,700.36	32,467.00	10,822.33	377.52
ELEM ART 7	2	45	12,033.20	1,355.99	2,371.24	2,525.65	4,029.26	22,315.34	11,157.67	495.90
ELEM ART 8	2	50	11,951.60	1,506.65	2,634.71	2,806.27	4,476.95	23,376.19	11,688.10	467.52
ART		181								431.82
EXPL COMPUTER APP 7	2	41	9,923.27	1,091.47	2,160.46	2,301.14	3,671.10	19,147.45	9,573.73	467.01
EXPL COMPUTER APP 8	2	48	15,452.06	1,277.82	2,529.32	2,694.02	4,297.88	26,251.10	13,125.55	546.90

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
VOC. BUSINESS		89								510.10
SURVEY OF TECHNOLOGY 7-8	4	81	30,509.20	2,056.02	4,268.23	4,546.16	7,252.66	48,632.27	12,158.07	600.40
VOC. TECHNOLOGY		81								600.40
BAND 6-8	6	291	45,641.65	3,667.12	15,334.00	16,332.51	26,055.87	107,031.15	17,838.52	367.80
BAND		291								367.80
CHORAL MUSIC 6-8	1	57	5,322.35	955.90	3,003.57	3,199.15	5,103.73	17,584.69	17,584.69	308.50
GENERAL MUSIC 6	3	39	23,770.51	636.74	2,055.07	2,188.89	3,492.02	32,143.24	10,714.41	824.19
GENERAL MUSIC 7	2	33	15,847.01	560.73	1,738.91	1,852.14	2,954.79	22,953.57	11,476.79	695.56
MUSIC		129								563.42
TOTAL	175	773	1,191,469.45	80,784.52	243,286.91	259,131.23	413,401.90	2,186,076.01	12,503.29	2,830.63
G-55-Elementary School										
SELF CONT - K	5	99	91,241.60	738.78	20,809.74	12,803.97	26,184.41	151,778.50	30,355.70	1,533.12
SELF CONT - 1	4	95	115,124.70	4,288.40	33,295.58	20,486.35	41,895.05	215,090.09	53,772.52	2,264.11
SELF CONT - 2	5	115	159,720.72	5,227.69	41,619.48	25,607.94	52,368.82	284,544.65	56,908.93	2,474.30
SELF CONT - 3	5	103	167,637.49	4,985.40	41,619.48	25,607.94	52,368.82	292,219.12	58,443.82	2,837.08
SEL CONT - 4	3	65	89,246.05	1,739.26	24,971.69	15,364.77	31,421.29	162,743.05	54,247.68	2,503.74
SELF CONT - 5	4	116	136,006.49	2,742.50	33,295.58	20,486.35	41,895.05	234,425.98	58,606.50	2,020.91
SELF CONT		593								2,261.05
ELEM PE 0-5	1	616	33,178.32	271.92	8,323.90	5,121.59	10,473.76	57,369.49	57,369.49	93.13
HEALTH, SAFETY & PE		616								93.13
READING 1.5	1	41	31,171.27	223.77	6,936.58	4,267.99	8,728.14	51,327.75	51,327.75	1,251.90
READING		41								1,251.90
ART 0-5	1	616	22,585.46	1,803.60	8,323.90	5,121.59	10,473.76	48,308.31	48,308.31	78.42
ART		616								78.42
MUSIC 0-5	1	616	32,763.35	2,263.28	8,323.90	5,121.59	10,473.76	58,945.88	58,945.88	95.69
CHORAL MUSIC 4-5	1	45	3,562.80	167.14	693.66	426.80	872.81	5,723.21	5,723.21	127.18
MUSIC		661								97.84
TOTAL	31	612	682,238.25	24,451.75	228,213.46	140,416.88	287,155.69	1,562,476.03	50,402.45	2,553.07

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
G-56-Elementary School										
SELF CONT - K	4	73	82,039.04	3,714.99	17,541.38	10,649.26	18,998.32	132,942.99	33,235.75	1,821.14
SELF CONT-1	3	62	109,852.02	7,401.27	26,312.07	15,973.89	28,497.48	188,036.73	62,678.91	3,032.85
SELF CONT-2	4	93	135,854.67	10,235.77	35,082.76	21,298.52	37,996.64	240,468.35	60,117.09	2,585.68
SELF CONT-3	4	78	142,029.65	9,872.06	35,082.76	21,298.52	37,996.64	246,279.62	61,569.91	3,157.43
SELF CONT - 4	4	92	135,238.60	8,704.25	35,082.76	21,298.52	37,996.64	238,320.77	59,580.19	2,590.44
SELF CONT - 5	4	95	145,418.01	8,658.47	35,082.76	21,298.52	37,996.64	248,454.40	62,113.60	2,615.31
SELF CONT		493								2,625.77
ELEM PE 0-5	1	531	35,018.50	3,019.09	8,770.69	5,324.63	9,499.16	61,632.07	61,632.07	116.07
HEALTH, SAFETY & PE		531								116.07
READING - 1.5	1	50	23,819.21	1,550.36	7,308.91	4,437.19	7,915.97	45,031.64	45,031.64	900.63
READING		50								900.63
ART 0-5	1	498	41,427.85	2,871.98	8,770.69	5,324.63	9,499.16	67,894.30	67,894.30	136.33
ART		498								136.33
MUSIC 0-5	1	498	29,704.16	4,853.11	8,770.69	5,324.63	9,499.16	58,151.75	58,151.75	116.77
MUSIC		498								116.77
TOTAL	27	507	880,401.69	60,881.34	217,805.47	132,228.32	235,895.80	1,527,212.62	56,563.43	3,012.25
G-57-Elementary School										
SELF CONT - K	16	366	269,714.06	11,726.71	46,916.29	41,543.38	89,455.11	459,355.55	28,709.72	1,255.07
SELF CONT- 1	6	135	200,413.89	12,424.24	35,187.22	31,157.53	67,091.33	346,274.22	57,712.37	2,564.99
SELF CONT- 2	4	97	151,456.77	8,521.71	23,458.15	20,771.69	44,727.56	248,935.88	62,233.97	2,566.35
SELF CONT - 4	4	90	144,206.21	6,987.78	23,458.15	20,771.69	44,727.56	240,151.39	60,037.85	2,668.35
SELF CONT - 5	4	108	130,631.27	7,208.19	23,458.15	20,771.69	44,727.56	226,796.85	56,699.21	2,099.97
SELF CONT		796								1,911.45
ELEM PE 0-5	1	661	36,756.91	1,452.16	5,864.54	5,192.92	11,181.89	60,448.42	60,448.42	91.45
PHYSICAL EDUCATION		661								91.45
READING - 1.5	1	50	39,904.78	1,421.67	5,864.54	5,192.92	11,181.89	63,565.81	63,565.81	1,271.32
READING		50								1,271.32
ART 0-5	1	661	41,137.94	5,273.01	5,864.54	5,192.92	11,181.89	68,650.31	68,650.31	103.86

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
ART		661								103.86
MUSIC 0-5	1	661	45,319.41	3,709.63	5,864.54	5,192.92	11,181.89	71,268.40	71,268.40	107.82
MUSIC		661								107.82
TOTAL	38	670	1,059,541.26	58,725.11	175,936.09	155,787.67	335,456.67	1,785,446.81	46,985.44	2,664.85
G-58-Elementary School										
SELF CONT - K	5	105	87,550.08	4,057.03	20,616.42	9,830.58	27,008.81	149,062.92	29,812.58	1,419.65
SELF CONT- PRIMARY	13	301	406,342.91	31,101.30	107,205.39	51,118.99	140,445.81	736,214.40	56,631.88	2,445.90
SEL CONT - 4	4	114	134,727.66	8,109.48	32,986.27	15,728.92	43,214.10	234,766.43	58,691.61	2,059.35
SELF CONT - 5	4	90	147,375.45	7,564.83	32,986.27	15,728.92	43,214.10	246,869.57	61,717.39	2,743.00
SELF CONT		610								2,240.84
ELEM PE 0-5	1	613	31,402.88	1,495.13	8,246.57	3,932.23	10,803.52	55,880.34	55,880.34	91.16
HEALTH, SAFETY & PE		613								91.16
READING - 2.5	1	49	32,855.80	1,338.96	6,872.14	3,276.86	9,002.94	53,346.70	53,346.70	1,088.71
READING		49								1,088.71
ART 0-5	1	613	36,204.51	3,190.04	8,246.57	3,932.23	10,803.52	62,376.87	62,376.87	101.76
ART		613								101.76
MUSIC 0-5	1	613	31,050.84	3,550.49	8,246.57	3,932.23	10,803.52	57,583.65	57,583.65	93.94
MUSIC		613								93.94
TOTAL	30	619	907,510.13	60,407.27	225,406.20	107,480.95	295,296.33	1,596,100.89	53,203.36	2,578.52
G-59-Elementary School										
SELF CONT - K	3	61	55,982.49	2,040.73	23,469.77	8,324.87	11,925.39	101,743.25	33,914.42	1,667.92
SELF CONT- 1	5	105	157,462.21	9,426.31	78,232.58	27,749.58	39,751.28	312,621.96	62,524.39	2,977.35
SELF CONT- 2	2	43	57,999.86	3,804.70	31,293.03	11,099.83	15,900.51	120,097.93	60,048.97	2,792.98
SELF CONT- 3	2	49	64,386.69	4,091.19	31,293.03	11,099.83	15,900.51	126,771.26	63,385.63	2,587.17
SELF CONT - 4	2	53	66,744.52	3,463.49	31,293.03	11,099.83	15,900.51	128,501.40	64,250.70	2,424.55
SELF CONT - 5	2	45	73,642.02	3,265.87	31,293.03	11,099.83	15,900.51	135,201.27	67,600.63	3,004.47
SELF CONT		356								2,598.14

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
ELEM PE 0-5 HEALTH, SAFETY & PE	1	356 356	26,210.49	1,074.00	13,038.76	4,624.93	6,625.21	51,573.40	51,573.40	144.87 144.87
READING - 1.5 READING - 1.5	2	66 66	40,289.38	1,774.44	20,862.02	7,399.89	10,600.34	80,926.06	40,463.03	1,226.15 1,226.15
ART 0-5 ART	1	356 356	28,863.15	1,721.84	13,038.76	4,624.93	6,625.21	54,873.90	54,873.90	154.14 154.14
MUSIC 0-5 MUSIC	1	356 356	22,204.75	2,945.15	13,038.76	4,624.93	6,625.21	49,438.80	49,438.80	138.87 138.87
TOTAL	21	348	593,785.56	33,607.73	266,852.76	101,748.46	145,754.71	1,161,749.24	55,321.39	3,336.36
G-60-Elementary School										
SELF CONT-K	4	91	68,721.53	3,613.94	19,149.71	9,436.55	22,098.52	123,020.26	30,755.06	1,351.87
SELF CONT-1	4	87	144,630.68	9,125.06	38,299.42	18,873.10	44,197.05	255,125.31	63,781.33	2,932.47
SELF CONT-2	4	83	134,113.54	9,018.76	38,299.42	18,873.10	44,197.05	244,501.87	61,125.47	2,945.81
SELF CONT-3	4	95	116,861.64	9,553.06	38,299.42	18,873.10	44,197.05	227,784.27	56,946.07	2,397.73
SELF CONT-4	4	118	141,545.23	8,878.25	38,299.42	18,873.10	44,197.05	251,793.05	62,948.26	2,133.84
SELF CONT-5	4	103	145,244.70	8,487.74	38,299.42	18,873.10	44,197.05	255,102.02	63,775.50	2,476.72
SELF CONT	20	577								2,352.39
ELEM PE 0-5 HEALTH, SAFETY & PE	1	601 601	30,968.44	2,307.53	9,574.85	4,718.28	11,049.26	58,618.36	58,618.36	97.53 97.53
READING - 1.5 READING	1	33 33	7,844.04	896.97	4,787.43	2,359.14	5,524.63	21,412.20	21,412.20	648.85 648.85
ART 0-5 ART	1	601 601	34,446.86	3,557.95	9,574.85	4,718.28	11,049.26	63,347.20	63,347.20	105.40 105.40
MUSIC 0-5 MUSIC	1	601 601	26,031.72	4,691.43	9,574.85	4,718.28	11,049.26	56,065.54	56,065.54	93.29 93.29
TOTAL	28	600	950,406.38	60,130.69	244,156.79	120,316.04	281,756.19	1,556,770.09	55,596.93	2,594.62
G-61-Elementary School										

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
SELF CONT - K	4	91	92,849.70	2,737.79	14,437.93	8,734.60	17,361.29	136,121.30	34,030.32	1,495.84
SELF CONT- PRIMARY	15	296	423,856.63	26,195.72	101,065.49	61,142.18	121,529.00	733,789.02	48,919.27	2,479.02
SELF CONT - 4	5	118	165,147.65	8,356.52	36,094.82	21,836.49	43,403.21	274,838.70	54,967.74	2,329.14
SELF CONT - 5	3	71	106,708.58	4,941.56	21,656.89	13,101.90	26,041.93	172,450.85	57,483.62	2,428.89
SELF CONT		576								2,266.81
ELEM PE 0-5	1	540	29,990.13	1,400.07	7,218.96	4,367.30	8,680.64	51,657.11	51,657.11	95.66
HEALTH, SAFETY & PE		540								95.66
READING - 1,5	1	36	24,105.18	1,093.82	6,015.80	3,639.42	7,233.87	42,088.09	42,088.09	1,169.11
READING		36								1,169.11
ART 0-5	1	540	31,994.91	2,230.56	7,218.96	4,367.30	8,680.64	54,492.37	54,492.37	100.91
ART		540								100.91
MUSIC 0-5	1	540	30,607.22	3,956.07	7,218.96	4,367.30	8,680.64	54,830.20	54,830.20	101.54
MUSIC		540								101.54
TOTAL	31	546	905,260.01	50,912.11	200,927.82	121,556.47	241,611.22	1,520,267.63	49,040.89	2,774.21
G-62-Elementary School										
SELF CONT - K	7	95	135,066.32	8,469.98	44,704.19	16,964.67	35,277.85	240,483.01	34,354.72	2,531.40
SELF CONT- 1	7	86	127,103.69	10,908.47	44,704.19	16,964.67	35,277.85	234,958.87	33,565.55	2,732.08
SELF CONT- 2	6	99	164,823.74	13,665.81	57,476.81	21,811.72	45,357.23	303,135.31	50,522.55	3,061.97
SELF CONT- 3	5	89	144,842.58	12,362.22	51,090.50	19,388.20	40,317.54	268,001.03	53,600.21	3,011.25
SELF CONT - 4	4	96	110,407.31	11,142.72	51,090.50	19,388.20	40,317.54	232,346.27	58,086.57	2,420.27
SELF CONT - 5	4	98	125,067.02	11,075.05	51,090.50	19,388.20	40,317.54	246,938.31	61,734.58	2,519.78
SELF CONT		563								2,710.24
ELEM PE 0-5	1	566	32,013.30	3,526.48	12,772.63	4,847.05	10,079.38	63,238.84	63,238.84	111.73
HEALTH, SAFETY & PE		566								111.73
READING - 0.5	1	36	8,734.37	1,227.60	6,386.31	2,423.52	5,039.69	23,811.50	23,811.50	661.43
READING		36								661.43
ART 0-5	1	566	32,630.39	3,878.43	12,772.63	4,847.05	10,079.38	64,207.88	64,207.88	113.44
ART		566								113.44
MUSIC 0-5	1	566	36,125.19	6,193.32	12,772.63	4,847.05	10,079.38	70,017.57	70,017.57	123.71

TABLE 16 - DISTRICT G COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COST	PER SECTION COST	PER STUDENT COST
MUSIC		566								123.71
TOTAL	37	567	916,813.91	82,450.08	344,860.88	130,870.32	272,143.39	1,747,136.58	47,219.96	3,081.37
G-63-Elementary School										
SELF CONT - K	5	115	107,322.96	6,667.89	17,640.54	11,141.83	27,030.17	169,803.39	33,960.68	1,476.55
SELF CONT- 1	5	101	151,514.13	16,515.43	35,281.08	22,283.66	54,060.33	279,654.64	55,930.93	2,768.86
SELF CONT- 2	5	100	175,580.63	16,484.69	35,281.08	22,283.66	54,060.33	303,690.40	60,738.08	3,036.90
SELF CONT- 3	4	96	117,853.84	14,000.89	28,224.87	17,826.93	43,248.27	221,154.80	55,288.70	2,303.70
SELF CONT - 4	4	104	142,180.27	12,051.46	28,224.87	17,826.93	43,248.27	243,531.80	60,882.95	2,341.65
SELF CONT - 5	4	111	155,522.04	12,063.23	28,224.87	17,826.93	43,248.27	256,885.33	64,221.33	2,314.28
SELF CONT		627								2,352.03
ELEM PE 0-5	1	631	29,234.23	2,527.32	7,056.22	4,456.73	10,812.07	54,086.56	54,086.56	85.72
HEALTH, SAFETY & PE		631								85.72
READING - 1,5	1	42	9,657.84	1,343.39	3,528.11	2,228.37	5,406.03	22,163.73	22,163.73	527.71
READING		42								527.71
ART 0-5	1	631	24,086.69	3,572.67	7,056.22	4,456.73	10,812.07	49,984.38	49,984.38	79.21
ART		631								79.21
MUSIC 0-5	1	631	34,829.15	4,198.41	7,056.22	4,456.73	10,812.07	61,352.58	61,352.58	97.23
MUSIC		631								97.23
TOTAL	31	634	947,781.77	89,425.39	197,574.07	124,788.52	302,737.86	1,662,307.60	53,622.83	2,621.94

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
H-64-High School										
SELF-CONT 10-12	13	113	70,032.88	3,389.05	12,784.93	4,631.41	10,283.00	101,121.27	7,778.56	894.88
SELF-CONT		113								894.88
PE I 10-12	5	117	21,633.39	2,303.10	6,618.75	2,397.68	5,323.50	38,276.41	7,655.28	327.15
PE II 10-12	1	22	5,139.35	762.97	2,489.10	901.69	2,002.00	11,295.11	11,295.11	513.41
HEALTH ISSUES 10-12	1	18	4,326.68	426.23	1,018.27	368.87	819.00	6,959.05	6,959.05	386.61
DRIVERS ED 10-12	10	116	25,696.77	2,023.19	6,562.18	2,377.18	5,278.00	41,937.32	4,193.73	361.53
HEALTH, SAFETY & PE		273								360.69
WORLD CIV 10-12	7	160	39,121.85	5,648.86	18,102.56	6,557.74	14,560.00	83,991.01	11,998.72	524.94
US HISTORY 10-12	7	171	39,587.62	5,993.61	19,347.11	7,008.59	15,561.00	87,497.93	12,499.70	511.68
AMERICAN HISTORY AP 10-12	1	19	5,135.35	690.97	2,149.68	778.73	1,729.00	10,487.74	10,487.74	551.99
PSYCHOLOGY 10-12	2	50	5,825.79	964.23	2,828.52	1,024.65	2,275.00	12,918.19	6,459.10	258.36
BASIC ECON 10-12	1	13	5,750.22	453.12	1,470.83	532.82	1,183.00	9,389.99	9,389.99	722.31
SOCIOLOGY 10-12	2	52	5,825.79	993.70	2,941.67	1,065.63	2,366.00	13,192.79	6,596.40	253.71
GEOGRAPHY 10-12	2	46	11,128.79	1,624.74	5,204.49	1,885.35	4,186.00	24,029.36	12,014.68	522.38
LAW & JUSTICE 10-12	1	25	2,912.90	490.24	1,414.26	512.32	1,137.50	6,467.22	6,467.22	258.69
SOCIAL STUDIES		536								462.64
INT SCIENCE 10-12	1	12	5,622.82	425.48	1,357.69	491.83	1,092.00	8,989.83	8,989.83	749.15
EARTH SCIENCE 10-12	4	88	22,491.30	3,137.78	9,956.41	3,606.76	8,008.00	47,200.24	11,800.06	536.37
BIOLOGY I 10-12	7	159	40,261.81	5,710.73	17,989.42	6,516.76	14,469.00	84,947.72	12,135.39	534.26
INTRO CHEMISTRY 10-12	1	14	5,415.78	496.39	1,583.97	573.80	1,274.00	9,343.95	9,343.95	667.43
CHEMISTRY I 10-12	4	83	22,723.90	2,990.20	9,390.70	3,401.83	7,553.00	46,059.63	11,514.91	554.94
CHEMISTRY AP 10-12	1	21	5,680.97	799.29	2,375.96	860.70	1,911.00	11,627.93	11,627.93	553.71
ANATOMY 10-12	1	24	6,003.61	877.36	2,715.38	983.66	2,184.00	12,764.02	12,764.02	531.83
SCIENCE		401								550.96
ESSENTIAL MATH 10-12	1	18	5,955.72	646.05	2,036.54	737.75	1,638.00	11,014.06	11,014.06	611.89
TECHNICAL APP MATH 10-12	4	87	23,040.24	3,037.02	9,843.27	3,565.77	7,917.00	47,403.30	11,850.82	544.87
ALGEBRA II 10-12	6	142	35,925.62	5,137.32	16,066.02	5,820.00	12,922.00	75,870.96	12,645.16	534.30
GOMETRY 10-12	7	156	40,516.08	5,630.81	17,649.99	6,393.80	14,196.00	84,386.68	12,055.24	540.94
PRE CALC 10-12	1	20	5,564.39	738.67	2,262.82	819.72	1,820.00	11,205.60	11,205.60	560.28
CALCULUS-AP 10-12	1	14	6,019.48	541.57	1,583.97	573.80	1,274.00	9,992.83	9,992.83	713.77
ADVANCED MATH 10-12	1	15	3,462.98	546.62	1,697.11	614.79	1,365.00	7,686.51	7,686.51	512.43
MATH		452								547.70
ENGLISH I 10-12	1	16	5,564.39	621.18	1,810.26	655.77	1,456.00	10,107.61	10,107.61	631.73
ENGLISH III 10-12	8	195	45,268.17	7,570.66	22,062.49	7,992.25	17,745.00	100,638.58	12,579.82	516.10

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ENGLISH III 10-12	8	189	46,085.22	7,348.12	21,383.65	7,746.33	17,199.00	99,762.32	12,470.29	527.84
ENGLISH IV 10-12	6	150	34,700.09	5,826.34	16,971.15	6,147.88	13,650.00	77,295.47	12,882.58	515.30
DRAMA 10-12	2	27	11,390.47	982.32	3,054.81	1,106.62	2,457.00	18,991.21	9,495.61	703.38
ENGLISH LANGUAGE 10-12 AP	1	8	6,098.42	291.65	905.13	327.89	728.00	8,351.09	8,351.09	1,043.89
ORAL COMMUNICATION 10-12	1	24	5,548.38	871.13	2,715.38	983.66	2,184.00	12,302.56	12,302.56	512.61
ENGLISH		609								537.68
SPANISH I 10-12	2	41	7,640.83	1,622.08	4,638.78	1,680.42	3,731.00	19,313.11	9,656.56	471.05
SPANISH II 10-12	2	54	7,640.03	2,148.82	6,109.61	2,213.24	4,914.00	23,025.70	11,512.85	426.40
GERMAN I 10-12	1	11	6,098.42	427.91	1,244.55	450.84	1,001.00	9,222.73	9,222.73	838.43
GERMAN II 10-12	1	10	6,098.42	391.35	1,131.41	409.86	910.00	8,941.04	8,941.04	894.10
GERMAN AP 10-12	1	14	6,098.42	554.89	1,583.97	573.80	1,274.00	10,085.09	10,085.09	720.36
FOREIGN LANGUAGE		130								542.98
ADULT LIVING 10-12	1	14	6,378.51	594.34	1,583.97	573.80	1,274.00	10,404.63	10,404.63	743.19
MARRIAGE & FAMILY 10-12	1	23	3,189.26	597.01	1,301.12	471.34	1,046.50	6,605.23	6,605.23	287.18
PARENTHOOD EDUC 10-12	3	61	9,166.75	1,662.38	3,450.80	1,250.07	2,775.50	18,305.50	6,101.83	300.09
CHILD DEVELOPMENT 10-12	3	61	9,166.75	1,664.61	3,450.80	1,250.07	2,775.50	18,307.74	6,102.58	300.13
CHILD CARE II 10-12	1	21	10,580.04	881.96	2,375.96	860.70	1,911.00	16,609.66	16,609.66	790.94
CLOTHING CONST 10-12	2	37	5,977.52	1,009.68	2,093.11	758.24	1,683.50	11,522.06	5,761.03	311.41
HOUSING 10-12	1	23	3,189.26	619.94	1,301.12	471.34	1,046.50	6,628.15	6,628.15	288.18
FOOD MANAGEMENT 10-12	3	52	8,602.16	1,417.11	2,941.67	1,065.63	2,366.00	16,392.57	5,464.19	315.24
CREATIVE FOODS 10-12	2	37	5,780.77	1,009.62	2,093.11	758.24	1,683.50	11,275.24	5,637.62	304.74
CONTEMPORAY ISSUES 10-12	2	39	11,469.55	1,635.97	4,412.50	1,598.45	3,549.00	22,665.46	11,332.73	581.17
FASHION DESIGN 10-12	2	37	5,977.49	1,003.52	2,093.11	758.24	1,683.50	11,515.86	5,757.93	311.24
VOC. HOME ECONOMICS		405								370.94
ACCOUNTING I 10-12	2	47	11,631.35	1,825.39	5,317.63	1,926.34	4,277.00	24,977.70	12,488.85	531.44
ACCOUNTING II 10-12	1	7	5,815.67	273.28	791.99	286.90	637.00	7,804.84	7,804.84	1,114.98
WORD PROCESSING 10-12	2	32	2,906.95	1,256.79	3,620.51	1,311.55	2,912.00	12,007.80	6,003.90	375.24
DATA PROCESSING 10-12	1	9	5,953.47	353.47	1,018.27	368.87	819.00	8,513.09	8,513.09	945.90
BUSINESS MGMT 10-12	1	20	5,750.22	772.69	2,262.82	819.72	1,820.00	11,425.46	11,425.46	571.27
BUSINESS LAW 10-12	1	21	5,427.86	817.03	2,375.96	860.70	1,911.00	11,392.56	11,392.56	542.50
OFFICE SYSTEMS 10-12	1	10	5,953.47	395.50	1,131.41	409.86	910.00	8,800.24	8,800.24	880.02
KEYBOARD CLASS 10-12	1	20	5,635.04	785.49	2,262.82	819.72	1,820.00	11,323.08	11,323.08	566.15
KEYBOARDING 10-12	6	119	16,909.19	2,889.19	6,731.89	2,438.66	5,414.50	34,383.43	5,730.57	288.94
KEYBOARD APPS 10-12	6	129	16,909.19	3,131.98	7,297.59	2,643.59	5,869.50	35,851.86	5,975.31	277.92
BUSINESS MATH 10-12	3	70	17,381.57	2,803.48	7,919.87	2,869.01	6,370.00	37,343.94	12,447.98	533.48
VOC. BUSINESS		484								421.12
AG SCIENCE 10-12	1	22	3,041.78	590.12	1,244.55	450.84	1,001.00	6,328.30	6,328.30	287.65
SMALL POWER EQUIP 10-12	1	22	3,041.78	549.35	1,244.55	450.84	1,001.00	6,287.52	6,287.52	285.80

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ENVR TECH 10-12	1	23	3,041.78	646.04	1,301.12	471.34	1,046.50	6,506.78	6,506.78	282.90
FORESTRY 10-12	1	23	3,041.78	586.47	1,301.12	471.34	1,046.50	6,447.21	6,447.21	280.31
SOIL & WATER CON 10-12	1	19	6,514.97	762.59	2,149.68	778.73	1,729.00	11,934.97	11,934.97	628.16
LANDSCAPING 10-12	1	19	3,041.78	436.98	1,074.84	389.37	864.50	5,807.46	5,807.46	305.66
VOC. AGRICULTURE		126								338.36
GENERAL ART I 10-12	2	20	10,120.27	1,062.49	2,262.82	819.72	1,820.00	16,085.30	8,042.65	804.27
SPECIAL ART I 10-12	1	24	5,060.13	1,282.99	2,715.38	983.66	2,184.00	12,226.17	12,226.17	509.42
SPECIAL ART II 10-12	1	15	5,060.13	801.87	1,697.11	614.79	1,365.00	9,538.91	9,538.91	635.93
STUDIO ART 10-12	1	7	5,060.13	371.87	791.99	286.90	637.00	7,147.90	7,147.90	1,021.13
IND STUDY ART 10-12	1	15	5,060.13	796.87	1,697.11	614.79	1,365.00	9,533.91	9,533.91	635.59
ART		81								673.24
BAND 10-12	1	40	5,635.04	3,998.28	4,525.64	1,639.44	3,640.00	19,438.40	19,438.40	485.96
INST EMSEMBLE 10-12	1	6	5,635.04	599.74	678.85	245.92	546.00	7,705.55	7,705.55	1,284.26
BAND		46								590.09
CHORAL MUSIC 10-12	1	60	5,622.82	2,117.06	6,788.46	2,459.15	5,460.00	22,447.50	22,447.50	374.12
INDIVIDUAL STUDY	1	17	5,635.04	605.48	1,923.40	696.76	1,547.00	10,407.68	10,407.68	612.22
MUSIC		77								426.69
STUDY HALL 10-12	6	352	29,536.71	10,557.04	39,825.63	14,427.04	32,032.00	126,378.42	21,063.07	359.03
STUDY HALL		352								359.03
TOTAL	195	585	942,868.62	136,901.45	402,103.06	145,663.86	323,414.00	1,952,371.23	10,012.16	3,337.39
H-65-High School										
SELF-CONT 10-12	7	73	38,526.41	2,258.60	9,692.04	3,460.67	6,643.00	60,580.73	8,654.39	829.87
SELF-CONT 10-12		73								829.87
PE II 10-12	2	55	10,485.60	1,988.23	7,302.22	2,607.36	5,005.00	27,388.41	13,694.20	497.97
PE III 10-12	1	15	5,381.43	542.24	1,991.52	711.10	1,365.00	9,991.29	9,991.29	666.09
PE SEQUENTIAL 10-12	2	87	8,032.29	3,145.02	11,550.79	4,124.37	7,917.00	34,769.46	17,384.73	399.65
HEALTH & SAFETY 10-12	1	11	3,320.83	254.04	730.22	260.74	500.50	5,066.33	5,066.33	460.58
HEALTH ISSUES 10-12	1	15	6,275.33	340.16	995.76	355.55	682.50	8,649.30	8,649.30	576.62
DRIVER'S ED 10-12	11	145	35,328.78	2,548.36	9,625.66	3,436.97	6,597.50	57,537.27	5,230.66	396.81
HEALTH, SAFETY & PE		328								437.20
WORLD CIV 10-12	6	168	27,398.29	6,359.04	22,304.97	7,964.29	15,288.00	79,314.59	13,219.10	472.11
US HISTORY 10-12	5	109	28,823.48	4,098.01	14,471.68	5,167.31	9,919.00	62,479.48	12,495.90	573.21

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
AMERICAN HISTORY AP 10-12	1	22	5,829.92	856.09	2,920.89	1,042.94	2,002.00	12,651.85	12,651.85	575.08
PSYCHOLOGY 10-12	1	25	5,448.99	920.66	3,319.19	1,185.16	2,275.00	13,149.01	13,149.01	525.96
GEOGRAPHY 10-12	2	42	11,231.45	1,590.39	5,576.24	1,991.07	3,822.00	24,211.16	12,105.58	576.46
SOCIAL STUDIES		366								524.06
INT SCIENCE 10-12	1	16	5,481.30	684.98	2,124.28	758.50	1,456.00	10,505.07	10,505.07	656.57
EARTH SCIENCE 10-12	1	29	4,318.69	1,247.33	3,850.26	1,374.79	2,639.00	13,430.07	13,430.07	463.11
BIOLOGY I 10-12	7	157	34,881.30	6,793.59	20,844.53	7,442.82	14,287.00	84,249.24	12,035.61	536.62
BIOLOGY AP 10-12	1	7	5,448.99	317.10	929.37	331.85	637.00	7,664.31	7,664.31	1,094.90
INTRO CHEMISTRY 10-12	1	22	5,448.99	941.85	2,920.89	1,042.94	2,002.00	12,356.68	12,356.68	561.67
CHEMISTRY I 10-12	1	22	5,448.99	954.39	2,920.89	1,042.94	2,002.00	12,369.22	12,369.22	562.24
ANATOMY 10-12	2	36	10,930.30	1,580.81	4,779.64	1,706.63	3,276.00	22,273.38	11,136.69	618.70
ADVANCED PHYSICS 10-12	1	18	3,646.58	782.39	2,389.82	853.32	1,638.00	9,310.11	9,310.11	517.23
SCIENCE		307								560.78
ESSENTIAL MATH 10-12	1	18	4,318.69	667.99	2,389.82	853.32	1,638.00	9,867.82	9,867.82	548.21
TECHNICAL APP MATH 10-12	1	29	4,318.69	1,047.68	3,850.26	1,374.79	2,639.00	13,230.43	13,230.43	456.22
ALGEBRA II 10-12	5	111	22,548.49	4,151.07	14,737.22	5,262.12	10,101.00	56,799.90	11,359.98	511.71
GEOMETRY 10-12	4	96	14,862.21	3,582.11	12,745.70	4,551.02	8,736.00	44,477.04	11,119.26	463.30
PRE CALC 10-12	1	27	5,390.56	1,030.10	3,584.73	1,279.98	2,457.00	13,742.37	13,742.37	508.98
CALCULUS-AP 10-12	1	6	5,390.56	239.41	796.61	284.44	546.00	7,257.02	7,257.02	1,209.50
MATH		287								506.53
ENGLISH I 10-12	2	39	7,188.95	1,491.57	5,177.94	1,848.85	3,549.00	19,256.32	9,628.16	493.75
ENGLISH II 10-12	9	193	41,008.37	7,381.37	25,624.17	9,149.46	17,563.00	100,726.36	11,191.82	521.90
ENGLISH III 10-12	8	145	33,384.29	5,545.59	19,251.32	6,873.94	13,195.00	78,250.15	9,781.27	539.66
ENGLISH IV 10-12	6	113	30,444.05	4,323.81	15,002.75	5,356.93	10,283.00	65,410.54	10,901.76	578.85
DRAMA 10-12	1	12	5,447.45	244.01	796.61	284.44	546.00	7,318.50	7,318.50	609.88
COMPOSITION 10-12	1	19	3,594.47	675.55	2,522.59	900.72	1,729.00	9,422.34	9,422.34	495.91
HUMANITIES 10-12	3	81	8,159.80	1,624.77	5,377.09	1,919.96	3,685.50	20,767.12	6,922.37	256.38
ENGLISH		602								500.25
SPANISH II 10-12	2	59	8,673.91	2,192.78	7,833.29	2,796.98	5,369.00	26,865.96	13,432.98	455.36
SPANISH AP 10-12	1	12	4,336.95	454.51	1,593.21	568.88	1,092.00	8,045.55	8,045.55	670.46
FOREIGN LANGUAGE		71								491.71
MARRIAGE & FAMILY 10-12	2	40	5,560.94	845.84	2,655.35	948.13	1,820.00	11,830.27	5,915.13	295.76
PARENTHOOD EDUC 10-12	1	43	5,194.62	921.96	2,854.51	1,019.24	1,956.50	11,946.83	11,946.83	277.83
CHILD DEVELOPMENT 10-12	2	61	7,975.09	1,371.14	4,049.42	1,445.90	2,775.50	17,617.05	8,808.52	288.80
CLOTHING CONST 10-12	1	11	2,812.49	247.25	730.22	260.74	500.50	4,551.20	4,551.20	413.75
HOUSING 10-12	2	42	5,560.94	929.99	2,788.12	995.54	1,911.00	12,185.60	6,092.80	290.13
FOOD MANAGEMENT 10-12	2	43	5,624.98	964.96	2,854.51	1,019.24	1,956.50	12,420.19	6,210.10	288.84

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
CREATIVE FOODS 10-12	2	39	5,624.98	876.57	2,588.97	924.43	1,774.50	11,789.45	5,894.72	302.29
NUTRITIONAL SCIENCE 10-12	1	13	2,812.49	280.36	862.99	308.14	591.50	4,855.48	4,855.48	373.50
CONSUMER ED 10-12	1	13	2,812.49	283.54	862.99	308.14	591.50	4,858.67	4,858.67	373.74
CONTEMPORARY ISSUES 10-12	1	18	3,146.79	677.00	2,389.82	853.32	1,638.00	8,704.93	8,704.93	483.61
FASHION DESIGN 10-12	1	12	2,780.47	267.73	796.61	284.44	546.00	4,675.25	4,675.25	389.60
VOC. HOME ECONOMICS		335								314.73
ACCOUNTING I 10-12	1	13	5,576.25	491.68	1,725.98	616.28	1,183.00	9,593.20	9,593.20	737.94
ACCOUNTING II 10-12	1	7	5,576.25	266.16	929.37	331.85	637.00	7,740.64	7,740.64	1,105.81
RECORD KEEPING 10-12	1	18	5,576.25	691.98	2,389.82	853.32	1,638.00	11,149.37	11,149.37	619.41
WORD PROCESSING 10-12	3	47	16,728.76	1,798.14	6,240.08	2,228.11	4,277.00	31,272.09	10,424.03	665.36
DATA PROCESSING 10-12	1	17	5,576.25	650.39	2,257.05	805.91	1,547.00	10,836.61	10,836.61	637.45
OFFICE SYSTEMS 10-12	2	25	11,152.51	963.33	3,319.19	1,185.16	2,275.00	18,895.19	9,447.60	755.81
BUSINESS COMM 10-12	2	31	9,690.01	1,192.83	4,115.80	1,469.60	2,821.00	19,289.23	9,644.62	622.23
KEYBOARD CLASS 10-12	1	10	4,716.20	382.58	1,327.68	474.07	910.00	7,810.53	7,810.53	781.05
KEYBOARDING 10-12	3	71	7,633.13	1,617.97	4,713.25	1,682.93	3,230.50	18,877.79	6,292.60	265.88
KEYBOARD APPS 10-12	3	71	7,633.13	1,617.97	4,713.25	1,682.93	3,230.50	18,877.79	6,292.60	265.88
CONSUMER MATH 10-12	2	38	7,293.17	1,496.25	5,045.17	1,801.45	3,458.00	19,094.04	9,547.02	502.47
BUSINESS MATH 10-12	1	12	4,845.00	468.40	1,593.21	568.88	1,092.00	8,567.49	8,567.49	713.96
VOC. BUSINESS		360								505.57
GENERAL ART I 10-12	1	19	5,390.56	760.81	2,522.59	900.72	1,729.00	11,303.68	11,303.68	594.93
SPECIAL ART I 10-12	1	25	5,390.56	1,009.39	3,319.19	1,185.16	2,275.00	13,179.31	13,179.31	527.17
SPECIAL ART II 10-12	1	26	5,390.56	1,049.77	3,451.96	1,232.57	2,366.00	13,490.86	13,490.86	518.88
STUDIO ART 10-12	1	14	5,390.56	560.59	1,858.75	663.69	1,274.00	9,747.60	9,747.60	696.26
IND STUDY ART 10-12	1	25	5,390.56	1,001.06	3,319.19	1,185.16	2,275.00	13,170.98	13,170.98	526.84
ART		109								558.65
BAND 10-12	1	19	5,368.08	1,444.66	2,522.59	900.72	1,729.00	11,965.05	11,965.05	629.74
BAND		19								629.74
CHORAL MUSIC 10-12	1	30	4,716.20	1,383.02	3,983.03	1,422.20	2,730.00	14,234.45	14,234.45	474.48
INDIVIDUAL STUDY	3	30	16,104.25	1,503.47	3,983.03	1,422.20	2,730.00	25,742.95	8,580.98	858.10
MUSIC		60								666.29
STUDY HALL 10-12	6	193	23,600.99	5,971.37	25,624.17	9,149.46	17,563.00	81,908.99	13,651.50	424.40
STUDY HALL		193								424.40
TOTAL	154	491	679,401.02	106,643.80	364,912.04	130,296.77	250,113.50	1,531,567.13	9,945.24	3,119.28

H-66-Vocational School

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
SELF CONT 10-12	6	42	24,921.96	2,521.87	2,136.73	2,621.74	4,459.00	36,661.29	6,110.22	872.89
GLOBAL ISSUES SOCIAL STUDIES	1	27	4,153.66	1,724.48	1,373.61	1,444.63	2,457.00	11,153.38	11,153.38	413.09
		27								413.09
DRAFTING	2	31	35,065.74	6,751.22	5,519.87	5,805.27	9,873.50	63,015.60	31,507.80	2,032.76
VOC. TECHNOLOGY		31								2,032.76
AUTO BODY REPAIR	2	31	33,144.42	6,661.88	5,519.87	5,805.27	9,873.50	61,004.95	30,502.47	1,967.90
WELDING	2	35	21,543.26	7,477.79	6,232.12	6,554.34	11,147.50	52,955.01	26,477.50	1,513.00
AUTO TECHNOLOGY	2	35	35,065.74	7,460.47	6,232.12	6,554.34	11,147.50	66,460.16	33,230.08	1,898.86
CARPENTRY	2	39	21,935.56	8,317.97	6,944.36	7,303.41	12,421.50	56,922.79	28,461.39	1,459.56
OTHER VOC. PROGRAMS		140								1,695.31
TOTAL	17	160	175,830.34	40,915.67	33,956.67	36,069.00	61,379.50	346,173.16	20,480.78	2,176.08
H-67-Junior High/Middle School										
SELF-CONT 7-9	7	105	34,833.84	2,526.82	7,179.65	3,470.00	9,555.00	57,565.31	8,223.62	548.24
SELF-CONT		105								548.24
PE ELEM 7-8	7	206	18,944.10	2,854.55	7,042.90	3,403.90	9,373.00	41,618.45	5,945.49	202.03
PE I	12	332	36,843.96	4,600.54	11,350.69	5,485.90	15,106.00	73,387.09	6,115.59	221.05
HEALTH & SAFETY	18	511	52,684.59	8,064.63	17,470.49	8,443.67	23,250.50	109,913.87	6,106.33	215.10
HEALTH, SAFETY & PE		1049								214.41
MULTI AREA STUDIES 7	14	351	57,372.07	11,063.11	24,000.55	11,599.71	31,941.00	135,976.45	9,712.60	387.40
MULTI AREA STUDIES 8	8	207	44,090.83	6,643.42	14,154.17	6,840.86	18,837.00	90,566.29	11,320.79	437.52
GEOGRAPHY 9	2	46	12,234.23	1,478.16	3,145.37	1,520.19	4,186.00	22,563.95	11,281.97	490.52
SOCIAL STUDIES		604								412.43
INT SCIENCE 7	8	221	42,660.97	6,978.42	15,111.46	7,303.52	20,111.00	92,165.37	11,520.67	417.04
INT SCIENCE 8	4	98	17,206.45	3,094.50	6,701.01	3,238.67	8,918.00	39,158.62	9,789.66	399.58
INT SCIENCE 9	2	49	8,073.23	1,525.69	3,350.50	1,619.33	4,459.00	19,027.76	9,513.88	388.32
INTRO SPACE SCIENCE 8	4	114	19,354.32	3,599.73	7,795.05	3,767.43	10,374.00	44,890.52	11,222.63	393.78
INTRO CHEMISTRY 9	6	147	30,304.47	4,624.11	10,051.51	4,858.00	13,377.00	63,215.09	10,535.85	430.03
SCIENCE		629								410.90
MIDDLE SCHOOL MATH 7-8	6	62	29,998.55	1,949.01	4,239.41	2,048.95	5,642.00	43,877.92	7,312.99	707.71
INT MATH 18	1	24	4,330.59	754.46	1,641.06	793.14	2,184.00	9,703.26	9,703.26	404.30

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ESSENTIAL MATH 9	2	48	7,567.57	1,519.55	3,282.13	1,586.29	4,368.00	18,323.53	9,161.77	381.74
PRE-ALGEBRA 7-8	11	262	48,913.17	8,085.94	17,914.94	8,658.48	23,842.00	107,414.52	9,764.96	409.98
ALGEBRA 1 8	4	82	16,999.29	2,605.74	5,606.97	2,709.90	7,462.00	35,383.90	8,845.98	431.51
ACC GEOMETRY 9	2	32	9,707.35	1,019.54	2,188.08	1,057.52	2,912.00	16,884.50	8,442.25	527.64
MATH		510								454.09
LANGUAGE ARTS 7	12	264	62,349.40	9,093.49	18,051.70	8,724.57	24,024.00	122,243.16	10,186.93	463.04
LANGUAGE ARTS 8	18	406	82,527.52	13,984.69	27,761.32	13,417.33	36,946.00	174,636.87	9,702.05	430.14
ENGLISH 1 9	9	192	50,405.35	6,606.73	13,128.51	6,345.14	17,472.00	93,957.73	10,439.75	489.36
DRAMA 8-9	2	26	7,791.54	526.83	888.91	429.62	1,183.00	10,819.90	5,409.95	416.15
ORAL COMMUNICATION 9	1	11	2,833.76	221.95	376.08	181.76	500.50	4,114.05	4,114.05	374.00
COMMUNICATIONS & MEDIA 7	1	31	5,667.57	998.61	2,119.71	1,024.48	2,821.00	12,631.37	12,631.37	407.46
ENGLISH		930								449.90
SPANISH 1 9	2	51	7,334.11	1,376.23	3,487.26	1,685.43	4,641.00	18,524.03	9,262.01	363.22
GERMAN 1 9	2	60	11,890.13	1,579.40	4,102.66	1,982.86	5,460.00	25,015.04	12,507.52	416.92
FOREIGN LANGUAGE		111								392.24
INTRO HOME EC 7-8	4	100	21,309.82	4,726.39	6,837.76	3,304.76	9,100.00	45,278.73	11,319.68	452.79
HOME EC 9	1	25	4,953.26	1,187.35	1,709.44	826.19	2,275.00	10,951.24	10,951.24	438.05
VOC. HOME ECONOMICS		125								449.84
BUSINESS/MARKETING 8	4	86	11,302.99	1,647.11	2,940.24	1,421.05	3,913.00	21,224.39	5,306.10	246.80
INTRO COMPUTER APPS 9	5	123	28,229.14	3,947.88	8,410.45	4,064.86	11,193.00	55,845.33	11,169.07	454.03
KEYBOARDING 7-8	1	17	2,818.66	308.99	581.21	280.90	773.50	4,763.26	4,763.26	280.19
KEYBOARD CLASS 8-9	2	23	10,198.03	418.04	786.34	380.05	1,046.50	12,828.97	6,414.48	557.78
VOC. BUSINESS		249								380.17
INTRO AGRI 9	1	22	6,361.61	668.58	1,504.31	727.05	2,002.00	11,263.55	11,263.55	511.98
VOC. AGRICULTURE		22								511.98
ELEM ART 7-8	3	91	15,636.40	3,561.34	6,222.37	3,007.33	8,281.00	36,708.45	12,236.15	403.39
GENERAL ART 1-9	2	45	10,424.27	1,761.10	3,076.99	1,487.14	4,095.00	20,844.51	10,422.25	463.21
ART		136								423.18
PROD DESIGN & PLANNING 9	2	49	10,109.09	1,843.64	3,350.50	1,619.33	4,459.00	21,381.57	10,690.79	436.36
PRODUCTION 8	1	25	5,054.54	946.76	1,709.44	826.19	2,275.00	10,811.94	10,811.94	432.48
SURVEY OF TECHNOLOGY 7	2	45	10,109.09	1,537.89	3,076.99	1,487.14	4,095.00	20,306.12	10,153.06	451.25
VOC. TECHNOLOGY		119								441.17
GENERAL MUSIC 7	2	61	10,938.93	2,049.02	4,171.04	2,015.90	5,551.00	24,725.88	12,362.94	405.34
CHORAL MUSIC 7-9	2	51	10,938.43	1,571.33	3,487.26	1,685.43	4,641.00	22,323.45	11,161.72	437.71

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
MUSIC		112								420.08
BAND 7-9	1	130	5,481.68	3,128.44	8,889.09	4,296.19	11,830.00	33,625.41	33,625.41	258.66
BAND		130								258.66
STUDY HALL 9	6	109	27,197.08	2,623.08	7,453.16	3,602.19	9,919.00	50,794.51	8,465.75	466.00
STUDY HALL		109								466.00
TOTAL	204	702	913,961.97	139,302.61	296,346.72	143,226.37	394,394.00	1,867,255.67	9,251.25	2,696.40
H-66-Junior High/Middle School										
SELF-CONT 7-9	8	48	41,204.99	1,453.38	4,922.94	2,187.85	4,368.00	54,137.17	6,767.15	1,127.86
SELF-CONT		48								1,127.86
PE ELEM 7-8	10	256	27,960.53	4,049.41	13,127.85	5,834.26	11,648.00	62,620.05	6,262.01	244.61
PE I	6	156	16,336.15	2,467.61	7,999.78	3,555.25	7,098.00	37,456.80	6,242.80	240.11
HEALTH & SAFETY	16	417	48,751.28	7,398.84	21,384.04	9,503.47	18,973.50	106,011.13	6,625.70	254.22
HEALTH, SAFETY & PE		829								248.60
MULTI AREA STUDIES 7	8	217	41,917.40	7,282.72	22,255.81	9,890.90	19,747.00	101,093.84	12,636.73	465.87
MULTI AREA STUDIES 8	6	155	28,431.50	5,291.07	15,897.01	7,064.93	14,105.00	70,789.50	11,798.25	456.71
GEOGRAPHY 9	1	10	5,377.83	341.76	1,025.61	455.80	910.00	8,111.01	8,111.01	811.10
SOCIAL STUDIES		382								471.19
INT SCIENCE 7	6	164	34,498.06	7,165.93	16,820.06	7,475.15	14,924.00	80,883.20	13,480.53	493.19
INT SCIENCE 8	6	155	35,840.31	6,772.68	15,897.01	7,064.93	14,105.00	79,679.92	13,279.99	514.06
INT SCIENCE 9	2	35	11,921.49	1,513.91	3,589.65	1,595.31	3,185.00	21,805.35	10,902.68	623.01
INTRO CHEMISTRY 9	4	105	23,731.73	4,575.34	10,768.94	4,785.92	9,555.00	53,416.94	13,354.23	508.73
SCIENCE		459								513.69
MIDDLE SCHOOL MATH 7-8	13	224	65,682.12	8,258.52	22,973.74	10,209.96	20,384.00	127,508.34	9,808.33	569.23
ESSENTIAL MATH 9	2	35	11,977.11	1,298.15	3,589.65	1,595.31	3,185.00	21,645.21	10,822.61	618.43
PRE-ALGEBRA 7-8	3	92	13,147.96	3,339.14	9,435.64	4,193.38	6,372.00	38,488.12	12,829.37	418.35
ALGEBRA 8	1	24	6,230.71	893.04	2,461.47	1,093.92	2,184.00	12,863.15	12,863.15	535.96
ACC GEOMETRY 9	1	29	6,230.71	1,081.51	2,974.28	1,321.83	2,639.00	14,247.33	14,247.33	491.29
MATH		404								531.56
LANGUAGE ARTS 7	16	406	62,866.79	15,079.67	41,639.91	18,505.55	36,946.00	175,037.92	10,939.87	431.13
LANGUAGE ARTS 8	15	337	60,395.04	12,516.87	34,563.17	15,360.52	30,667.00	153,502.60	10,233.51	455.50
ENGLISH 19	6	137	22,389.68	5,083.66	14,050.90	6,244.48	12,467.00	60,235.73	10,039.29	439.68

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENR	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ENGLISH		880								441.79
READING 7-8	6	45	35,554.64	1,537.29	4,615.26	2,051.11	4,095.00	47,853.30	7,975.55	1,063.41
READING		45								1,063.41
SPANISH 19	3	80	13,202.74	2,655.90	8,204.91	3,646.41	7,280.00	34,989.97	11,663.32	437.37
FOREIGN LANGUAGE		80								437.37
INTRO HOME EC 7-8	7	140	19,251.36	2,747.20	7,179.29	3,190.61	6,370.00	38,738.46	5,534.07	276.70
HOME EC 9	2	29	11,312.21	1,014.77	2,974.28	1,321.83	2,639.00	19,262.09	9,631.04	664.21
VOC. HOME ECONOMICS		169								343.20
INTRO COMPUTER APPS 9	3	72	17,084.98	2,670.09	7,384.42	3,281.77	6,552.00	36,973.26	12,324.42	513.52
KEYBOARDING 7-8	1	24	2,847.49	481.37	1,230.74	546.96	1,092.00	6,198.55	6,198.55	258.27
KEYBOARD CLASS 8-9	1	10	4,780.16	351.96	1,025.61	455.80	910.00	7,523.54	7,523.54	752.35
KEYBOARDING APPS 8	4	80	10,832.01	1,604.55	4,102.45	1,823.21	3,640.00	22,002.22	5,500.55	275.03
VOC. BUSINESS		186								390.85
ELEM ART 7-8	8	141	24,410.02	6,485.91	14,461.15	6,426.81	12,831.00	64,614.89	8,076.86	458.26
GENERAL ART 1-9	2	45	10,611.83	2,069.97	4,615.26	2,051.11	4,095.00	23,443.17	11,721.58	520.96
ART		186								473.43
GENERAL WOODS 9	2	35	5,454.52	979.61	1,794.82	797.65	1,592.50	10,619.11	5,309.55	303.40
PROD DESIGN & PLANNING 9	1	20	2,727.26	571.18	1,025.61	455.80	910.00	5,689.85	5,689.85	284.49
PRODUCTION 7-8	2	48	5,454.52	1,370.82	2,461.47	1,093.92	2,184.00	12,564.74	6,282.37	261.77
INDUSTRIAL COMM 7-8	3	55	8,181.78	1,524.26	2,820.44	1,253.45	2,502.50	16,282.44	5,427.48	296.04
VOC. TECHNOLOGY		158								285.80
GENERAL MUSIC 7	2	37	9,560.33	2,314.71	3,794.77	1,686.47	3,367.00	20,723.27	10,361.64	560.09
CHORAL MUSIC 7-9	1	24	4,780.16	765.33	2,461.47	1,093.92	2,184.00	11,284.89	11,284.89	470.20
MUSIC		61								524.72
BAND 7-9	2	22	10,864.09	2,996.41	2,256.35	1,002.76	2,002.00	19,121.61	9,560.81	869.16
BAND		22								869.16
STUDY HALL 9	5	81	23,702.14	2,452.58	8,307.47	3,691.99	7,371.00	45,525.19	9,105.04	562.04
STUDY HALL		81								562.04
TOTAL	185	510	785,503.62	130,457.16	346,093.26	153,810.31	307,079.50	1,722,943.85	9,313.21	3,378.32

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
PRIMARY	5	101	88,743.09	16,074.26	24,890.00	8,246.16	23,055.14	161,008.65	32,201.73	1,594.15
SEL CONT - 4	1	21	36,208.05	6,960.85	10,299.31	3,412.20	9,540.06	66,420.47	66,420.47	3,162.88
SELF CONT - 5	1	21	35,464.61	6,596.75	10,299.31	3,412.20	9,540.06	65,312.93	65,312.93	3,110.14
SELF CONT - 6	1	29	38,413.31	6,222.21	10,299.31	3,412.20	9,540.06	67,887.09	67,887.09	2,340.93
SELF CONT		172								2,096.68
ELEM MATH - PRIMARY	3	28	18,304.80	2,555.35	3,862.24	1,279.58	3,577.52	29,579.49	9,859.83	1,056.41
ELEM MATH - 4	1	8	6,474.76	766.20	1,287.41	426.53	1,192.51	10,147.41	10,147.41	1,268.43
MIDDLE MATH - 5	1	9	6,474.76	769.98	1,287.41	426.53	1,192.51	10,151.18	10,151.18	1,127.91
MIDDLE MATH - 6	1	11	6,474.76	778.45	1,287.41	426.53	1,192.51	10,159.65	10,159.65	923.60
MATH		56								1,072.10
ELEM READING - PRIMARY	4	39	24,406.40	2,999.59	5,149.66	1,706.10	4,770.03	39,031.77	9,757.94	1,000.81
ELEM READING - 4	1	8	6,474.76	754.28	1,287.41	426.53	1,192.51	10,135.49	10,135.49	1,266.94
ELEM READING - 5	1	9	6,474.76	756.57	1,287.41	426.53	1,192.51	10,137.77	10,137.77	1,126.42
ELEM READING - 6	1	13	6,474.76	765.71	1,287.41	426.53	1,192.51	10,146.91	10,146.91	780.53
READING		69								1,006.55
MUSIC 1-6	1	131	5,103.47	1,030.27	1,029.93	341.22	954.01	8,458.90	8,458.90	64.57
MUSIC		131								64.57
TOTAL	22	133	285,492.27	47,030.49	73,554.25	24,368.82	68,131.90	498,577.73	22,662.62	3,748.70
H-70-Elementary School										
PRIMARY	5	97	145,702.23	32,757.76	41,903.50	11,919.81	54,758.03	287,041.33	57,408.27	2,959.19
SEL CONT - 4	1	19	32,003.53	6,535.14	8,380.70	2,383.96	10,951.61	60,254.94	60,254.94	3,171.31
SELF CONT - 5	1	26	39,546.34	6,688.19	8,380.70	2,383.96	10,951.61	67,950.80	67,950.80	2,613.49
SELF CONT - 6	1	19	35,456.89	6,617.00	8,380.70	2,383.96	10,951.61	63,790.16	63,790.16	3,357.38
SELF CONT		161								2,975.39
ELEM MATH - PRIMARY	3	30	19,281.65	2,313.99	3,142.76	893.99	4,106.85	29,739.24	9,913.08	991.31
ELEM MATH - 4	1	19	6,584.68	819.10	1,047.59	298.00	1,368.95	10,118.32	10,118.32	532.54
MIDDLE MATH - 5	1	26	5,843.76	762.49	931.19	264.88	1,216.85	9,019.17	9,019.17	346.89
MIDDLE MATH - 6	1	19	6,584.68	820.69	1,047.59	298.00	1,368.95	10,119.90	10,119.90	532.63
MATH		94								627.62
ELEM READING - PRIMARY	4	36	24,375.53	3,040.82	4,190.35	1,191.98	5,475.80	38,274.48	9,568.62	1,063.18
ELEM READING - 4	1	19	5,843.76	707.75	931.19	264.88	1,216.85	8,964.43	8,964.43	471.81
ELEM READING - 5	1	26	5,843.76	806.79	1,047.59	298.00	1,368.95	9,365.09	9,365.09	360.20

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
ELEM READING - 6 READING	1	19 100	6,584.68	790.79	1,047.59	298.00	1,368.95	10,090.01	10,090.01	531.05 666.94
MUSIC 1-6 MUSIC	1	160 160	8,422.84	1,735.01	1,676.14	476.79	2,190.32	14,501.10	14,501.10	90.63 90.63
TOTAL	22	165	342,074.35	64,395.51	82,107.56	23,356.20	107,295.32	619,228.96	28,146.77	3,752.90
H-71-Elementary School										
PRIMARY	5	121	156,152.56	21,751.61	30,310.48	21,957.65	50,552.86	280,725.16	56,145.03	2,320.04
SEL CONT - 4	2	44	58,055.02	8,219.79	12,124.19	8,783.06	20,221.15	107,403.21	53,701.60	2,440.98
SEL CONT - 5	2	49	71,147.07	7,956.06	12,124.19	8,783.06	20,221.15	120,231.53	60,115.76	2,453.70
SELF CONT		214								2,375.51
ELEM MATH - PRIMARY	6	36	16,590.91	1,883.14	3,031.05	2,195.76	5,055.29	28,756.14	4,792.69	798.78
ELEM MATH - 4	2	12	6,252.52	644.27	1,010.35	731.92	1,685.10	10,324.16	5,162.08	860.35
MIDDLE MATH - 5	1	8	5,704.51	629.17	1,010.35	731.92	1,685.10	9,761.04	9,761.04	1,220.13
ELEM MATH - 6	3	46	17,341.60	2,054.99	3,031.05	2,195.76	5,055.29	29,678.68	9,892.89	645.19
MATH		102								769.80
ELEM READING - PRIMARY	6	42	27,482.26	3,354.19	5,556.92	4,025.57	9,268.02	49,686.97	8,281.16	1,183.02
ELEM READING - 4	1	12	10,286.31	925.88	1,515.52	1,097.88	2,527.64	16,353.23	16,353.23	1,362.77
ELEM READING - 5	1	11	8,000.99	723.94	1,178.74	853.91	1,965.94	12,723.52	12,723.52	1,156.68
READING - 6	3	58	21,530.55	2,330.54	3,536.22	2,561.73	5,897.83	35,856.87	11,952.29	618.22
READING		123								931.87
MULTI AREA STUDIES 6	2	44	7,435.77	1,092.80	1,515.52	1,097.88	2,527.64	13,669.62	6,834.81	310.67
SOCIAL STUDIES		44								310.67
ELEM SCIENCE 6	2	44	9,103.23	990.04	1,347.13	975.90	2,246.79	14,663.09	7,331.55	333.25
SCIENCE		44								333.25
LANGUAGE ARTS 6	3	66	9,704.28	1,306.79	1,515.52	1,097.88	2,527.64	16,152.12	5,384.04	244.73
ENGLISH		66								244.73
HEALTH & SAFETY 6	2	44	6,444.81	756.36	1,010.35	731.92	1,685.10	10,628.54	5,314.27	241.56
HEALTH & SAFETY		44								241.56
ELEM ART 6	2	44	3,814.39	299.49	505.17	365.96	842.55	5,827.56	2,913.78	132.44
ART		44								132.44

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
MUSIC 4-6	3	202	9,652.62	1,813.22	1,515.52	1,097.88	2,527.64	16,606.89	5,535.63	82.21
MUSIC		202								82.21
TOTAL	46	298	444,699.39	56,732.28	81,836.29	59,285.64	136,492.73	779,046.34	16,935.83	2,614.26
H-72-Elementary School										
PRIMARY SELF CONT	3	57	93,813.73	25,309.05	28,465.38	8,959.01	36,987.10	193,534.27	64,511.42	3,395.34
ELEM PE 4-6	3	65	7,540.53	1,797.91	2,213.97	696.81	2,876.77	15,126.00	5,042.00	232.71
HEALTH & SAFETY 4-6	2	43	5,362.97	1,422.97	1,660.48	522.61	2,157.58	11,126.61	5,563.30	258.76
HEALTH & SAFETY - 5	1	22	2,739.67	744.27	869.78	273.75	1,130.16	5,757.62	5,757.62	261.71
HEALTH, SAFETY & PE		130								246.23
ELEM MATH - 4	2	33	4,886.56	1,500.25	1,581.41	497.72	2,054.84	10,522.78	5,261.39	318.87
MIDDLE MATH - 5	2	29	6,835.80	1,904.91	2,108.55	663.63	2,739.78	14,252.67	7,126.34	491.47
MIDDLE MATH - 6	2	29	4,886.56	1,931.21	2,240.33	705.11	2,911.02	12,676.23	6,338.11	437.11
MIDDLE MATH 5-6	1	16	2,282.59	703.18	790.71	248.86	1,027.42	5,052.75	5,052.75	315.80
MATH		107								397.24
ELEM READING - 4	3	45	9,640.92	2,795.97	3,162.82	995.45	4,109.68	20,704.83	6,901.61	460.11
ELEM READING - 5	1	22	2,467.28	755.45	790.71	248.86	1,027.42	5,289.71	5,289.71	240.44
ELEM READING - 6	3	48	11,187.56	2,678.12	3,162.82	995.45	4,109.68	22,133.62	7,377.87	461.12
READING		115								418.51
SOCIAL STUDIES - 4	1	21	2,467.28	748.61	790.71	248.86	1,027.42	5,282.87	5,282.87	251.57
MULTI AREA STUDIES - 5	1	22	3,012.06	891.36	948.85	298.63	1,232.90	6,383.79	6,383.79	290.17
MULTI AREA STUDIES - 6	1	20	3,829.23	1,016.47	1,186.06	373.29	1,541.13	7,946.17	7,946.17	397.31
SOCIAL STUDIES		63								311.31
ELEM SCIENCE - 4	1	21	4,054.61	1,071.59	1,186.06	373.29	1,541.13	8,226.67	8,226.67	391.75
ELEM SCIENCE - 5	1	22	4,054.61	1,081.42	1,186.06	373.29	1,541.13	8,236.51	8,236.51	374.39
ELEM SCIENCE - 6	1	20	3,185.43	822.50	948.85	298.63	1,232.90	6,488.31	6,488.31	324.42
SCIENCE		63								364.31
LANGUAGE ARTS - 4	1	21	6,825.52	1,966.02	2,240.33	705.11	2,911.02	14,648.00	14,648.00	697.52
LANGUAGE ARTS - 5	1	22	6,008.35	1,765.92	1,976.76	622.15	2,568.55	12,941.73	12,941.73	588.26
LANGUAGE ARTS - 6	1	20	6,008.35	1,693.98	1,976.76	622.15	2,568.55	12,869.79	12,869.79	643.49
ENGLISH		63								642.21

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
COMPUTER LAB - 4	1	21	2,605.98	700.31	790.71	248.86	1,027.42	5,373.27	5,373.27	255.87
COMPUTER LAB - 5	1	22	2,467.28	705.18	790.71	248.86	1,027.42	5,239.44	5,239.44	238.16
COMPUTER LAB - 6	1	20	2,467.28	642.11	790.71	248.86	1,027.42	5,176.37	5,176.37	258.82
VOC. TECHNOLOGY		63								250.62
GENERAL MUSIC 1-6	1	140	3,615.24	1,242.33	948.85	298.63	1,232.90	7,337.95	7,337.95	52.41
MUSIC		140								52.41
TOTAL	36	135	202,249.30	55,891.09	62,808.34	19,767.88	81,611.34	422,327.96	11,731.33	3,128.36
H-73-Elementary School										
PRIMARY	10	195	330,628.92	61,830.11	76,468.95	49,775.71	121,191.23	639,894.92	63,989.49	3,281.51
SELF CONT - 4	2	64	72,907.72	12,245.49	15,619.19	10,166.95	24,753.95	135,693.31	67,846.65	2,120.21
SELF CONT		259								2,994.55
HEALTH & SAFETY 5	2	122	6,872.69	1,059.17	1,193.13	776.64	1,890.93	11,792.57	5,896.28	96.66
HEALTH & SAFETY 6	2	41	3,854.83	414.31	477.25	310.66	756.37	5,813.43	2,906.71	141.79
ELEM PE 5-6	4	175	22,541.77	2,978.24	4,186.81	2,725.31	6,635.43	39,067.56	9,766.89	223.24
HEALTH & SAFETY & PE		338								167.67
MIDDLE MATH 5	3	76	19,889.60	3,181.40	3,579.40	2,329.93	5,672.78	34,653.10	11,551.03	455.96
MIDDLE MATH 6	2	21	13,259.73	1,667.34	2,169.33	1,412.08	3,438.05	21,946.53	10,973.26	1,045.07
MATH		97								563.50
PRIMARY READING	10	61	60,209.24	7,879.74	10,955.13	7,130.99	17,362.15	103,537.24	10,353.72	1,697.33
READING - 4	2	19	13,259.73	1,740.86	2,386.27	1,553.28	3,781.85	22,722.00	11,361.00	1,195.89
ELEM READING 5	6	98	37,977.16	5,688.27	7,050.33	4,589.25	11,173.66	66,478.66	11,079.78	678.35
ELEM READING 6	5	98	31,330.28	4,669.05	5,965.66	3,883.21	9,454.63	55,302.84	11,060.57	564.31
READING		276								896.70
MULTI AREA STUDIES 5	3	76	19,889.60	3,094.00	3,579.40	2,329.93	5,672.78	34,565.70	11,521.90	454.81
MULTI AREA STUDIES 6	4	97	22,265.42	3,852.85	4,772.53	3,106.57	7,563.71	41,561.07	10,390.27	428.46
SOCIAL STUDIES		173								440.04
ELEM SCIENCE 5	1	25	5,517.31	856.27	954.51	621.31	1,512.74	9,462.14	9,462.14	378.49
INT SCIENCE - 5	2	52	9,386.15	1,726.72	1,909.01	1,242.63	3,025.48	17,290.00	8,645.00	332.50
ELEM SCIENCE 6	2	41	9,017.01	1,548.79	1,909.01	1,242.63	3,025.48	16,742.93	8,371.46	408.36
INT SCIENCE 6	2	45	9,386.15	1,567.41	1,909.01	1,242.63	3,025.48	17,130.69	8,565.34	380.68
SCIENCE		163								371.94

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
LANGUAGE ARTS 5	4	105	22,392.05	4,264.65	4,664.06	3,035.97	7,391.81	41,748.53	10,437.13	397.61
LANGUAGE ARTS 6	7	164	33,151.85	5,462.49	6,182.60	4,024.42	9,798.44	58,619.79	8,374.26	357.44
ENGLISH		269								373.12
ELEM ART 5	4	173	18,408.54	2,376.42	3,340.77	2,174.60	5,294.60	31,594.92	7,898.73	182.63
ELEM ART 6	1	54	4,693.08	678.98	954.51	621.31	1,512.74	8,460.62	8,460.62	156.68
ART		227								176.46
GENERAL MUSIC 1-6	1	550	14,375.60	4,075.61	3,123.84	2,033.39	4,950.79	28,559.23	28,559.23	51.93
MUSIC		550								51.93
TOTAL	79	483	781,214.42	132,856.17	163,350.69	106,329.40	258,885.09	1,442,637.76	18,261.24	2,966.83
H-74-Elementary School										
PRIMARY	11	263	429,947.91	62,757.88	65,954.26	35,095.99	141,681.28	735,437.32	66,857.94	2,796.34
SELF CONT - 4	5	119	154,921.31	28,315.65	29,979.21	15,952.72	64,400.58	293,569.47	58,713.89	2,466.97
SELF CONT - 5	5	127	138,956.79	28,810.85	29,979.21	15,952.72	64,400.58	278,102.15	55,620.43	2,189.78
SELF CONT - 6	5	132	152,578.59	29,930.36	29,979.21	15,952.72	64,400.58	292,841.47	58,568.29	2,218.50
SELF CONT		641								2,496.02
ELEM MATH	5	30	17,852.33	2,452.18	2,764.75	1,471.20	5,939.16	30,479.61	6,095.92	1,015.99
ELEM MATH - 4	4	18	14,686.57	1,645.27	1,832.06	974.89	3,935.59	23,074.39	5,768.60	1,281.91
ELEM MATH - 5	5	24	12,402.39	1,883.01	2,081.89	1,107.83	4,472.26	21,947.38	4,389.48	914.47
ELEM MATH - 6	5	18	18,431.29	2,220.35	2,498.27	1,329.39	5,366.72	29,846.01	5,969.20	1,658.11
MATH		90								1,170.53
ELEM READING	22	103	93,938.75	11,962.37	13,723.82	7,302.80	29,481.15	156,408.89	7,109.50	1,518.53
READING - 4	4	21	18,144.40	2,198.88	2,498.27	1,329.39	5,366.72	29,537.66	7,384.41	1,406.56
READING - 5	6	43	17,897.40	2,966.12	3,331.02	1,772.52	7,155.62	33,122.69	5,520.45	770.30
READING - 6	5	16	18,431.29	2,187.46	2,498.27	1,329.39	5,366.72	29,813.12	5,962.62	1,863.32
READING		183								1,360.01
GENERAL MUSIC 4-6	1	450	15,914.99	4,276.02	2,997.92	1,595.27	6,440.06	31,224.26	31,224.26	69.39
MUSIC		450								69.39
TOTAL	83	812	1,104,105.99	181,606.39	190,118.16	101,166.86	408,407.02	1,985,404.41	23,920.54	2,445.08

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENRL	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
H-75-Elementary School										
PRIMARY	2	51	60,500.22	3,848.20	1,842.49	795.04	2,520.00	69,505.95	34,752.98	1,362.86
SELF CONT - 4	1	23	28,691.34	8,245.82	9,212.46	3,975.20	12,600.00	62,724.82	62,724.82	2,727.17
SELF CONT - 5	1	21	38,331.82	8,112.35	9,212.46	3,975.20	12,600.00	72,231.83	72,231.83	3,439.61
SELF CONT - 6	1	23	33,100.62	1,553.46	1,151.56	496.90	1,575.00	37,877.54	37,877.54	1,646.85
SELF CONT		116								2,053.73
ELEM MATH	2	14	11,260.12	2,055.62	2,431.07	1,049.01	3,325.00	20,120.82	10,060.41	1,437.20
ELEM MATH - 4	1	6	5,778.18	980.48	1,151.56	496.90	1,575.00	9,982.13	9,982.13	1,663.69
ELEM MATH - 5	1	8	7,254.38	1,307.31	1,535.41	662.53	2,100.00	12,859.64	12,859.64	1,607.45
ELEM MATH - 6	1	6	5,778.18	768.13	895.66	386.48	1,225.00	9,053.45	9,053.45	1,508.91
MATH		34								1,529.86
ELEM READING	4	26	25,964.31	4,826.22	5,757.79	2,484.50	7,875.00	46,907.81	11,726.95	1,804.15
READING - 4	1	3	7,254.38	1,283.97	1,535.41	662.53	2,100.00	12,836.29	12,836.29	4,278.76
READING - 5	1	8	7,254.38	1,295.39	1,535.41	662.53	2,100.00	12,847.72	12,847.72	1,605.96
READING - 6	2	12	7,127.80	346.70	383.85	165.63	525.00	8,548.98	4,274.49	712.42
READING		49								1,655.93
GENERAL MUSIC 4-6	1	73	3,368.37	904.15	767.71	331.27	1,050.00	6,421.50	6,421.50	87.97
MUSIC		73								87.97
TOTAL	19	135	241,664.13	35,527.90	37,412.63	16,143.72	51,170.00	381,918.46	20,100.97	2,829.03
H-76-Elementary School										
PRIMARY	8	149	112,277.49	18,173.03	20,284.81	16,651.87	38,158.43	205,545.63	25,693.20	1,379.50
SELF CONT - 4	2	43	65,642.68	11,071.75	13,157.71	10,801.21	24,751.41	125,424.77	62,712.38	2,916.86
SELF CONT - 5	2	45	60,634.21	11,067.24	13,157.71	10,801.21	24,751.41	120,411.79	60,205.89	2,675.82
SELF CONT - 6	2	49	67,677.38	10,916.31	13,157.71	10,801.21	24,751.41	127,304.03	63,652.01	2,598.04
SELF CONT		286								2,023.36
ELEM MATH	6	36	24,485.31	3,157.62	4,203.16	3,450.39	7,906.70	43,203.18	7,200.53	1,200.09
ELEM MATH - 4	1	12	3,692.31	512.69	639.61	525.06	1,203.19	6,572.86	6,572.86	547.74
ELEM MATH - 5	2	18	8,220.58	1,002.73	1,279.22	1,050.12	2,406.39	13,959.03	6,979.51	775.50
ELEM MATH - 6	2	14	8,220.58	988.79	1,279.22	1,050.12	2,406.39	13,945.10	6,972.55	996.08
MATH		80								971.00
ELEM READING	7	47	27,875.25	3,472.23	4,660.02	3,825.43	8,766.13	48,599.06	6,942.72	1,034.02

TABLE 17 - DISTRICT H COSTING INFORMATION

GRADE LEVEL/ COURSE TITLE	# OF SECT	ENR	SALARY & BENEFITS	TEXTBOOKS & SUPPLY COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	GRADE LEVEL/ COURSE TITLE COSTS	PER SECTION COST	PER STUDENT COST
READING - 4	1	7	3,965.55	483.38	639.61	525.06	1,203.19	6,816.79	6,816.79	973.83
READING - 5	2	18	8,220.58	975.91	1,279.22	1,050.12	2,406.39	13,932.21	6,966.10	774.01
READING - 6	2	18	8,220.58	975.91	1,279.22	1,050.12	2,406.39	13,932.21	6,966.10	774.01
READING		90								925.34
GENERAL MUSIC 1-6	1	265	7,625.34	2,073.08	1,315.77	1,080.12	2,475.14	14,569.45	14,569.45	54.98
MUSIC		265								54.98
TOTAL	36	266	406,757.81	64,870.65	76,333.02	62,662.04	143,592.58	754,216.10	19,847.79	2,814.24
H-77-Elementary School										
PRIMARY	3	63	107,287.29	17,966.69	25,932.85	6,521.90	26,109.33	183,818.05	61,272.68	2,917.75
SELF CONT - 4	1	11	33,531.84	5,725.37	8,644.28	2,173.97	8,703.11	58,778.57	58,778.57	5,343.51
SELF CONT - 5	1	22	36,926.00	5,988.02	8,644.28	2,173.97	8,703.11	62,435.38	62,435.38	2,837.97
SELF CONT - 6	1	12	32,696.09	5,774.06	8,644.28	2,173.97	8,703.11	57,991.51	57,991.51	4,832.63
SELF CONT		106								3,361.33
ELEM MATH	4	33	21,336.69	4,910.16	7,563.75	1,902.22	7,615.22	43,328.04	10,832.01	1,312.97
ELEM MATH - 4	1	10	3,024.76	497.86	720.36	181.16	725.26	5,149.39	5,149.39	514.94
ELEM MATH - 5	1	9	3,024.76	494.08	720.36	181.16	725.26	5,145.62	5,145.62	571.74
MATH		52								1,031.21
ELEM READING	4	37	26,399.77	3,273.48	5,042.50	1,268.15	5,076.81	41,060.70	10,265.18	1,109.75
READING - 4	1	6	6,321.80	780.56	1,200.60	301.94	1,208.77	9,813.65	9,813.65	1,635.61
READING - 5	1	8	5,209.24	631.76	960.48	241.55	967.01	8,010.03	8,010.03	1,001.25
READING - 6	1	3	4,096.68	466.96	720.36	181.16	725.26	6,190.42	6,190.42	2,063.47
READING		54								1,205.09
GENERAL MUSIC 1-6	1	79	3,517.66	726.34	720.36	181.16	725.26	5,870.77	5,870.77	74.31
MUSIC		79								74.31
TOTAL	20	126	283,372.54	47,235.34	69,514.45	17,462.30	69,987.50	467,592.13	24,379.61	3,869.78

TABLE 18 - HIGH SCHOOL SUMMARY COSTING INFORMATION

ACADEMIC AREA	ENROLLMENT	ACADEMIC AREA COST	PER STUDENT COST
HEALTH, SAFETY, & PE	5,142	2,055,464.29	399.74
SOCIAL STUDIES	6,201	3,355,864.62	541.18
SCIENCE	6,458	3,883,754.62	601.39
MATH	7,635	4,550,121.49	595.96
ENGLISH	9,264	5,673,172.75	612.39
FOREIGN LANGUAGE	2,844	1,770,350.49	622.49
VOCATIONAL HOME ECONOMICS	3,525	1,488,146.04	422.17
VOCATIONAL BUSINESS	5,254	3,214,783.25	611.87
VOCATIONAL AGRICULTURE	1,633	894,742.29	547.91
ART	1,070	681,595.30	637.00
VOCATIONAL TECHNOLOGY	894	631,957.75	706.89
BAND	938	493,128.69	525.72
MUSIC	880	523,581.99	594.98
STUDY HALL	1,591	740,856.87	465.65
SELF-CONTAINED	186	161,702.00	869.37
OTHER VOC. PROGRAM	98	97,425.91	994.14
READING	36	29,679.39	824.43
TOTAL	8,788	30,246,327.74	3,441.78

**TABLE 19 - JUNIOR HIGH / MIDDLE SCHOOL
SUMMARY COSTING INFORMATION**

ACADEMIC AREA	ENROLLMENT	ACADEMIC AREA COST	PER STUDENT COST
HEALTH, SAFETY, & PE	6,876	2,549,180.79	370.74
SOCIAL STUDIES	8,289	3,924,495.34	473.46
SCIENCE	8,084	3,933,223.05	486.54
MATH	7,863	3,868,018.15	491.93
ENGLISH	10,332	5,404,262.85	523.06
READING	2,743	1,383,951.74	504.54
FOREIGN LANGUAGE	664	310,061.03	466.96
VOCATIONAL BUSINESS	2,018	961,497.65	476.46
VOCATIONAL HOME ECONOMICS	1,116	546,402.10	489.61
VOCATIONAL AGRICULTURE	180	96,389.82	535.50
ART	1,732	817,012.49	471.72
VOCATIONAL TECHNOLOGY	1,681	699,300.62	416.00
BAND	1,924	819,319.79	425.84
MUSIC	1,878	842,312.18	448.52
STUDY HALL	982	428,161.01	436.01
SELF-CONTAINED	153	111,702.48	730.08
TOTAL	8,210	26,695,291.09	3,251.56

TABLE 20 - ELEMENTARY SUMMARY COSTING INFORMATION

ACADEMIC AREA	ENROLLMENT	ACADEMIC AREA COST	PER STUDENT COST
SELF CONTAINED - KINDERGARTEN	1,259	1,919,263.97	1,524.44
SELF CONTAINED - PRIMARY	7,360	20,212,208.87	2,746.22
SELF CONTAINED - 1ST GRADE	707	1,939,879.30	2,743.82
SELF CONTAINED - 2ND GRADE	630	1,745,374.39	2,770.44
SELF CONTAINED - 3RD GRADE	510	1,382,210.10	2,710.22
SELF CONTAINED - 4TH GRADE	2,537	6,641,086.71	2,617.69
SELF CONTAINED - 5TH GRADE	2,440	5,992,732.64	2,456.04
SELF CONTAINED - 6TH GRADE	1,393	3,372,295.60	2,420.89
READING	3,619	3,475,934.07	960.47
MATH	2,452	2,048,638.30	835.50
SOCIAL STUDIES	1,380	527,564.61	382.29
SCIENCE	3,255	852,687.47	261.96
ENGLISH	2,514	1,170,209.87	465.48
COMPUTER TECHNOLOGY	178	39,622.64	222.60
ART	7,428	821,881.28	110.65
MUSIC	17,835	1,773,720.16	99.45
BAND	495	213,696.61	431.71
HEALTH, SAFETY, & PE	17,429	1,782,468.82	102.27
TOTAL	17,993	55,911,475.41	3,107.40

TABLE 21 - PRE-SCHOOL PROGRAM COSTING INFORMATION

DISTRICT	ENRLMT.	TRANS. SERVICES	SUPPORT SERVICES	ADMIN. SERVICES	CONTRACT SERVICES	INSTR. STAFF	INSTR. ASSISTANTS	SUPPLIES & EQUIPMENT	TOTAL	PER STUDENT COST
DISTRICT A	143	71,501.73	49,664.00	192.00	192,848.00	13,277.58	11,224.76	3,113.00	341,821.07	2,390.36
DISTRICT C	31	0.00	0.00	0.00	2,647.58	44,244.72	21,355.28	462.46	68,710.04	2,216.45
DISTRICT D	51	0.00	0.00	325.94	7,185.00	86,113.34	28,203.04	3,004.76	124,832.08	2,447.69
DISTRICT E	100	71,156.72	21,643.22	3,534.00	58,176.00	91,526.32	0.00	6,806.09	252,842.35	2,528.42
DISTRICT F	88	24,476.76	0.00	337.00	1,628.88	113,723.76	20,436.36	9,840.17	170,442.93	1,936.85
DISTRICT G	178	108,308.79	57,869.14	924.58	8,540.00	103,652.71	79,507.73	81,371.64	440,174.59	2,472.89
DISTRICT H	110	56,132.43	0.00	0.00	0.00	185,953.08	49,740.39	0.00	291,825.90	2,652.96
TOTAL	701	331,576.43	129,176.36	5,313.52	271,025.46	638,491.51	210,467.56	104,598.12	1,690,648.96	2,411.77

TABLE 22 - FAMILY RESOURCE CENTERS COSTING INFORMATION

DISTRICT	POTENTIAL CLIENTS	ADMINISTRATIVE SERVICES	CONTRACT SERVICES	SUPPORT SERVICES	HEALTH SERVICES	UTILITIES	TOTAL	PER STUDENT COST
DISTRICT A-1 (6 MONTHS ONLY)	767	11,017.11	0.00	4,522.84	1,762.55	1,370.49	18,672.99	24.35
DISTRICT A-2 (6 MONTHS ONLY)	590	11,031.64	0.00	4,771.76	7,070.12	582.37	23,455.89	39.76
DISTRICT A-3	407	29,284.73	0.00	7,560.28	13,885.15	672.24	51,402.40	126.30
DISTRICT C	1,283	57,910.61	0.00	38,768.22	0.00	0.00	96,678.83	75.35
DISTRICT E	1,793	68,462.62	9,993.60	5,217.76	12,106.00	0.00	95,779.98	53.42
TOTAL	4,073	166,689.60	9,993.60	56,318.02	33,061.27	1,254.61	267,317.10	65.63

TABLE 23 - YOUTH SERVICE CENTERS COSTING INFORMATION

DISTRICT	POTENTIAL CLIENTS	ADMINISTRATIVE SERVICES	CONTRACT SERVICES	SUPPORT SERVICES	HEALTH SERVICES	UTILITIES	TOTAL	PER STUDENT COST
DISTRICT C	1,367	42,589.18	0.00	52,009.17	0.00	0.00	94,598.35	69.20
DISTRICT E	1,467	32,408.44	18,362.00	38,448.00	5,181.02	0.00	94,399.46	64.35
DISTRICT H	1,287	45,692.83	4,044.46	26,407.55	0.00	1,910.94	78,055.78	60.65
TOTAL	4,121	120,690.45	22,406.46	116,864.72	5,181.02	1,910.94	267,053.59	64.80

TABLE 24 - GIFTED AND TALENTED PROGRAM COSTING INFORMATION

DISTRICT	STUDENTS SERVED	TEACHERS	COORDINATOR	TESTING SUPPLIES	SUPPLIES & EQUIPMENT	STAFF DEV.	ENRICHMENT	OTHER	TOTAL	PER STUDENT COST
DISTRICT A	500	35,967.00	31,233.00	0.00	0.00	0.00	0.00	0.00	67,200.00	134.40
DISTRICT B	96	22,400.00	0.00	0.00	0.00	0.00	0.00	0.00	22,400.00	233.33
DISTRICT C	180	18,100.00	0.00	0.00	2,000.00	600.00	1,700.00	0.00	22,400.00	124.44
DISTRICT D	49	22,400.00	0.00	0.00	0.00	0.00	0.00	0.00	22,400.00	457.14
DISTRICT E	288	44,800.00	0.00	0.00	0.00	0.00	0.00	0.00	44,800.00	155.56
DISTRICT F	137	27,170.00	35,195.00	75.87	98.00	202.35	620.36	6,146.07	69,507.65	507.36
DISTRICT G	160	67,200.00	0.00	0.00	0.00	0.00	0.00	0.00	67,200.00	420.00
DISTRICT H	119	41,800.00	0.00	1,000.00	0.00	0.00	200.00	0.00	43,000.00	361.34
TOTAL	1,529	279,837.00	66,428.00	1,075.87	2,098.00	802.35	2,520.36	6,146.07	360,436.65	235.73

**TABLE 25 - EXTENDED SCHOOL SERVICES
REGULAR PROGRAM COSTING INFORMATION**

PROGRAM	ENRLMT.	CERTIFIED PERSONNEL	CLASSIFIED PERSONNEL	SUPPLY & EQUIP. COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	PROGRAM COST	PER STUDENT COST
DISTRICT A									
ELEMENTARY	869	64,425.00	23,369.63	7,362.28	15,100.92	0.00	18,067.82	128,315.65	147.66
SECONDARY	574	46,674.00	15,436.32	3,798.88	9,974.59	0.00	11,927.72	87,811.51	152.98
DISTRICT B									
ELEMENTARY	22	6,780.00	139.38	90.20	1,780.00	137.84	681.78	9,609.20	436.78
SECONDARY	70	7,280.00	357.39	562.00	0.00	2,258.61	2,169.30	12,627.30	180.39
DISTRICT C									
ELEMENTARY	92	13,410.00	0.00	0.00	0.00	0.00	0.00	13,410.00	145.76
SECONDARY	46	910.00	0.00	0.00	0.00	0.00	0.00	910.00	19.78
DISTRICT D									
ELEMENTARY	278	83,945.60	0.00	0.00	0.00	1,173.00	6,444.00	91,562.60	329.36
SECONDARY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DISTRICT E									
ELEMENTARY	341	46,590.00	0.00	0.00	298.56	0.00	13,868.47	60,757.03	178.17
SECONDARY	134	15,205.00	0.00	0.00	675.00	0.00	5,449.78	21,329.78	159.18
DISTRICT F									
ELEMENTARY	158	24,119.91	5,540.00	2,129.22	122.83	777.36	0.00	32,689.32	206.89
SECONDARY	189	9,706.50	6,626.96	485.16	146.93	929.88	0.00	17,895.43	94.68
DISTRICT G									
ELEMENTARY	737	187,156.11	2,238.10	8,725.89	2,860.98	1,681.22	8,571.31	211,233.61	286.61
SECONDARY	731	80,736.30	2,219.89	1,525.90	2,580.96	774.86	8,501.53	96,339.44	131.79
DISTRICT H									
ELEMENTARY	391	62,567.41	2,521.95	2,653.78	0.00	8,371.31	14,901.01	91,015.46	232.78
SECONDARY	214	41,044.58	1,380.30	3,916.89	9,565.99	4,581.74	8,155.54	68,645.04	320.77
TOTAL									
ELEMENTARY	2,888	488,994.03	33,809.06	20,961.37	20,163.29	12,140.73	62,524.39	638,592.87	221.12
SECONDARY	1,958	201,556.38	26,020.86	10,286.83	22,943.47	8,545.09	36,203.87	305,558.50	156.06

**TABLE 26 - EXTENDED SCHOOL SERVICES
SUMMER PROGRAM COSTING INFORMATION**

PROGRAM	ENRLMT.	CERTIFIED PERSONNEL	CLASSIFIED PERSONNEL	SUPPLY & EQUIP. COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	PROGRAM COST	PER STUDENT COST
DISTRICT A									
(JUNE)									
ELEMENTARY	130	39,040.00	6,870.76	1,508.00	621.57	0.00	0.00	48,040.33	369.54
SECONDARY	222	28,170.00	11,733.17	1,198.00	1,061.46	0.00	0.00	42,162.63	189.92
DISTRICT B									
(JULY)									
ELEMENTARY	48	1,006.55	0.00	0.00	0.00	1,722.06	214.56	2,943.17	61.32
SECONDARY	17	1,006.55	0.00	0.00	0.00	1,006.56	75.99	2,089.10	122.89
DISTRICT C									
(JUL, AUG)									
ELEMENTARY	180	54,880.00	11,204.80	66,084.80	0.00	996.53	16,750.80	149,916.93	832.87
SECONDARY	75	11,250.00	4,683.41	0.00	0.00	415.23	6,979.50	23,328.14	311.04
DISTRICT D									
(JUNE)									
ELEMENTARY	97	17,586.00	0.00	1,623.51	0.00	1,125.20	322.04	20,656.75	212.96
SECONDARY	31	6,480.00	0.00	899.16	0.00	359.60	102.92	7,841.68	252.96
DISTRICT E									
(JUN, JUL, AUG)									
ELEMENTARY	219	46,191.26	2,899.69	3,859.15	3,865.02	941.31	11,784.39	69,540.82	317.54
SECONDARY	156	20,681.03	2,065.53	1,767.29	2,639.52	670.51	8,394.36	36,218.24	232.17
DISTRICT F									
(JUN, JUL, AUG)									
ELEMENTARY	75	23,822.00	1,347.27	429.07	2,217.56	4,968.75	11,259.00	44,043.65	587.25
SECONDARY	95	13,275.00	1,706.55	266.23	11,801.15	3,708.95	14,261.40	45,019.28	473.89
DISTRICT G									
(JUNE)									
ELEMENTARY	46	10,551.51	550.08	586.44	188.47	672.16	2,842.85	15,391.51	334.60
SECONDARY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**TABLE 26 (CONTINUED) - EXTENDED SCHOOL SERVICES
SUMMER PROGRAM COSTING INFORMATION**

PROGRAM	ENRLMT.	CERTIFIED PERSONNEL	CLASSIFIED PERSONNEL	SUPPLY & EQUIP. COSTS	LOCAL SCHOOL ACTUAL COSTS (SET II COSTS)	LOCAL SCHOOL PRORATED COSTS	CENTRAL OFFICE PRORATED COSTS	PROGRAM COST	PER STUDENT COST
DISTRICT H									
(JUNE)									
ELEMENTARY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECONDARY	164	63,794.75	2,426.10	6,514.98	6,236.92	11,140.50	0.00	90,113.25	549.47
TOTAL									
ELEMENTARY	795	193,077.32	22,672.60	74,090.97	6,892.62	10,426.01	43,173.64	350,533.16	440.92
SECONDARY	760	144,657.33	22,614.76	10,645.66	21,739.05	17,301.35	29,814.17	246,772.32	324.70

SUMMARY AND CONCLUSIONS

Summary

The dilemmas that school districts face concerning the financing of academic courses, programs, and services are real. Increasing numbers of beneficial social programs underwritten by the federal, state, and local governments are competing for the same limited financial resources. In contrast to the 1950's and 1960's when enrollments were increasing, schools were growing, and educational costs were relatively low, the public is now demanding strict accountability for their financial investment. This demand for such close financial scrutiny is a new phenomenon for school districts. As a result, cost-benefit analysis has not been a popular practice among professional educators. However, Snyder and Hagan and Thompson suggest that the attitude of professional educators towards this practice is changing. They assert that educators are becoming increasingly interested in analyzing the costs and benefits of academic courses, programs, and services.

Even with this increased interest by professional educators, the use of costing procedures to determine the cost of academic courses, programs, and services has been almost non-existent. This raises serious questions concerning the feasibility for determining the cost of academic courses, programs, and services provided by a school district or school. For example, can per grade level or course cost be determined? Can per student cost be determined? These are questions that this study has addressed.

There are other implications of using costing procedures in education. For example, three major themes cited frequently in the literature concerning school

improvement are accountability, efficiency, and innovation. Cohen provides an overview of research on effective schools concerning accountability. According to the studies he reviewed, the primary factors that contribute to accountability are the tightly-coupled nature of the program, agreement on a set of common goals, and adequate leadership provided by the principal. A proper mix of these factors results in an atmosphere "whereby goals are made clear and are central to the school's mission" (1983:29).

Goodlad, in his extensive study of 38 schools and 1,000 classrooms, tends to agree with Cohen. He believes that "schools can be viewed as a critical unit for improvement" (1984:31). Goodlad asserts that "the more effective schools are increasingly creative with regard to alternative programs of instruction" (1984:276). He states:

...the principle of 'every tub on its own bottom,' or nearly on its own bottom would go a long way toward developing schools that took care of their own business, rectified chronic problems, and communicated effectively with parents -- characteristics of the more satisfying schools in our sample (1984:276).

Further, Goodlad recommends "...a genuine decentralization of authority and responsibility to the local school within a framework designed to assume school-to-school equity and a measure of accountability" (1984:275).

Concerning efficiency, Thomas suggests that one of three outcomes occurs: an increase in goal attainment at the same level of costs; maintenance of goal attainment at reduced costs; or an increase in goal attainment at reduced costs. He further notes that while the American public is pre-occupied with efficiency, it may not conflict at all with the need for student equity. Thomas claims, "equity depends on efficiency, since it rests to some degree on the development of efficient methods for educating low achievement students" (1980:164). Schultz agrees strongly with Thomas, saying simply:

The complimentary between efficiency and equity in elementary and secondary schooling is being overlooked in the quest for equity. An optimum of efficiency in our big school systems would in all probability contribute more to the cause of equity than of the many school reforms now being imposed on our schools (1982:38).

The acceptance of Schultz's position on the "complimentary" of equity and efficiency presents a critical conceptual and empirical issue. Clearly, the goals of decentralization rarely include student equity, although a greater level of fairness or opportunity could result. Concerning innovation, Mintzberg mentions that "one of the objectives of decentralization is to provide an opportunity for innovation among the lower levels of an organization" (1983:91). Also, the works of Cohen and Goodlad suggest that the level of motivation school personnel have for their work and the extent they can be involved in the planning and decision-making which affects their work, are important keys to educational innovation.

However, Vaughan is critical of the view that schools are the primary educational units for prospective innovation. He believes that the effective schools research assumes that "...the staff in each school is ready and able to work toward these [desired] conditions." Further, Vaughan is concerned that the research "...ignores the need for district contributions of curricular or staff development expertise and access to supplemental financial support" (1983:13). His criticisms provide the basis for his model of change, which puts "the classroom at one end of the 'influence beam' and the district at the other end." Vaughan suggests the key to educational innovation is "...in understanding the contribution that all three influence centers can make toward a common goal" (1983:14).

The concepts described above can be impacted by using a costing procedure. Since the procedure is designed to assist in budget building, increase the emphasis on

planning and evaluating, enhance accountability, and improve organization management, its application in education will enable stakeholders to make hard economic decisions in ways that are responsive to the needs of students and parents.

Conclusions

The information contained in this study provides adequate answers to the questions identified in the previous section. Its use leads to more precise cost and benefit analysis of academic courses, programs, and services. Also, this information should be useful in developing pupil weights to make the allocation of state aid sensitive to the relatively higher costs of providing certain services.

The use of a costing procedure allows stakeholders to determine the cost of academic courses, programs, and services. As a result, it can accommodate the unique needs or characteristics of academic courses, programs, and services. This flexibility contributes to the universality of using a costing procedure. The potential applications of a costing procedure are both immediate and far-reaching. They are immediate because a costing procedure can use data that is readily available and generate cost information concerning academic courses, programs, and services. They are far-reaching because of the seemingly unlimited ways the data can be analyzed. These analyses can be the basis for decisions about which academic courses, programs, and services stakeholders should provide for their students.

As the findings presented in the previous discussion demonstrate, it is possible to determine cost on a per grade level or course, and per student basis. In addition, continuous use of a costing procedure should provide valuable projections. For example,

with changes made in certain input data, it should be possible to assess the effectiveness and efficiency of academic courses, programs, and services.

Recommendations

The completion of this study creates many new opportunities to apply a costing procedure and to analyze the results. However, two transformations need to occur. The first is moving the Kentucky School Financial Accounting System from a financial accounting basis to a management accounting basis. KDE's proposed new accounting procedures based on Federal Handbook II principles appears to accomplish this needed transformation.

The second is the use of computers. Computer technology is essential to making a costing procedure practical to use. A major Kentucky Education Reform Act (KERA) initiative, the Kentucky Education Technology System (KETS), is addressing this needed transformation by implementing a statewide District Administrative System (DAS). The DAS will allow KDE's proposed new accounting procedures to be implemented uniformly across all Kentucky school districts.

Coupled with these transformations should be the flexibility to incorporate a "cost classification" field in the DAS financial accounting software program. This would allow financial data to be sorted into a costing procedure's categories, sets and subsets quickly and efficiently. Because this allows cost information to be easily and accurately retrieved and analyzed, the usability of a costing procedure becomes greatly enhanced. For example, this study could be replicated on a periodic basis in a effective and efficient manner.

In order to analyze the results of using a costing procedure effectively, stakeholders should study the data at the school level. They can better understand the total picture by seeing its individual parts. Also, at the school level the data should be more exact and any recommendations for change resulting from the analysis can be more appropriately implemented.

Additional research

The use of a costing procedure provides the opportunity for some interesting and meaningful research. This is related to the analyses of the components of a costing procedure. Questions arise about the effect the various data have on the cost of specific academic courses, programs, and services. For example, in comparing the cost of various courses within a school, the relative importance of the key data can be determined. How important a factor would it be to know the amount of time spent per objective in the calculation of a per student cost, per objective, based on attendance and performance? Is the cost of required supplies more critical? Should transportation and plant operation costs be examined separately? A more valuable area for research is in the relationship between the factors that determine the cost of academic courses, programs, and services and the outcomes. For example, would spending more time per objective result in a measurable gain in student achievement? Would an additional teacher provide significant gains in student achievement? Would higher teacher salaries improve teacher quality and, as a result, student achievement?

With knowledge of the costs necessary to implement changes such as those cited above, the research opportunities expand to the following questions:

1. Can a costing procedure generate the data needed to allocate resources for any academic course, program, or service on an adequacy rather than an equity basis?
2. Can a costing procedure generate the data needed to determine what effects expenditures in one academic course, program, or service will have on the total accomplishment of the school?
3. Can a costing procedure generate the data needed to determine the limits beyond which further expenditures in some academic courses, programs, or services will not improve educational results?
4. Can a costing procedure generate the data needed to determine which academic courses, programs, or services increased expenditures will most likely yield the greatest educational results?

This study has shown that a costing procedure can be used to determine the cost of specific grade levels, courses, or programs in Kentucky's elementary and secondary schools. The results of this study should help in ascertaining the suitability of using pupil weights to make the allocation of state aid sensitive to the relatively higher costs of providing certain services.

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