



District Analysis and Review Tools (DART)

User Guide for DART Detail: Staffing and Finance

June 2016



This document was prepared by the
Massachusetts Department of Elementary and Secondary Education
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Commissioner

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Introduction to DART

The Department of Elementary and Secondary Education provides a framework for both accountability and assistance for the 400 districts in the Commonwealth of Massachusetts. As part of that system, the Department seeks to make the data it receives from districts available to policymakers, parents, the public and the Department to use in assessing effectiveness and monitoring improvement in teaching and learning. From the vast amount of data available, reports offering comparisons and trends for a limited number of indicators can be a good starting point for self-assessment, inquiry, or district and school review. The Department has developed a suite of tools called the [District Analysis and Review Tools \(DART\)](#) to provide such reports.

DARTs provide a snapshot of school and district trends in various kinds of data and allow users to:

- Look at trends over several years
- View school and district data in charts that are easy to interpret
- Evaluate and reflect on districts and schools and their progress
- Find districts and schools with similar student demographics
- Make comparisons with a similar district(s) that has shown promising trends.

DART for Districts and *DART for Schools* provide charts and tables on a wide range of indicators suggested by a number of stakeholder groups around the state. Taken together, these indicators offer a snapshot of a district's overall effectiveness across key areas including curriculum and instruction, leadership and governance, human resources, professional development, student support, and finance and asset management.

DART Detail tools support targeted inquiries in specific areas.

- *DART Detail: Staffing and Finance* provides reports on finance and staffing data with trends and district comparisons. They include some data that has not previously been publicly available.
- *DART Detail: English Language Learners* provides detailed information on English language learners in districts and their schools, including some data that has not previously been publicly available.
- *DART Detail: Success After High School* provides information on post-secondary and career readiness including demographics, high school indicators, programs of study, high school performance, postsecondary education outcomes, and career development education, including some data that has not previously been publicly available.

Overview of DART Tools

DART for Districts and Schools is accessible on each district's *Profiles* page on the Department website. DART Detail tools are Excel files on the Department's website at www.mass.gov/ese/dart. See below for detailed instructions on downloading and using them.

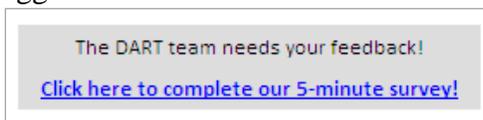
DART Tools

DART Tool	Data included	Comparisons	Years
<i>DART for Districts</i>	Selected indicators on curriculum and instruction, leadership and governance, human resources, professional development, student support, and finance and asset management Included: all districts	Compare two districts and the state	5 years
<i>DART for Schools</i>	Selected indicators on curriculum and instruction, leadership and governance, human resources, professional development, student support Included: all schools and single school districts	Compare two schools and the state	5 years
<i>DART Detail: Staffing and Finance</i>	Overview—enrollment, performance, staff and finance highlights, finance charts Selected indicators on: staff FTEs and student/staff ratios; expenditures (dollars and per pupil) Included: municipal and regional districts*	One district Compare four districts and the state	5 years 3 years
<i>DART Detail: Success After High School</i>	Selected indicators on high school course-taking, performance, programs of study, post-secondary education outcomes, and career development education. Included: all schools containing grades 9 to 12	Compare two schools and the state	5 years
<i>DART Detail: English Language Learners</i>	Selected indicators specific to English language learner students and programming, including enrollment and demographics, curriculum and assessment, English language proficiency (MEPA), staffing, and federal grants. Included: all districts, including single school districts	Compare ten districts and the state, and all schools in one	Most recent 5 years

* Because comparable financial data is not available for charter schools, this DART does not include these districts.

Provide Feedback to ESE

Please consider taking the anonymous, 5-minute [DART survey](#) to provide feedback to ESE about the user experience and make suggestions for new indicators. Your comments are appreciated.



Use the RSS Feed for Updates

You can sign up for notification of DART updates by subscribing to our RSS feed. On the DART home page there is an RSS icon just above the title bar. Click on the icon, then select the DART RSS feed from the list. When you click on it, you will be invited to subscribe.

Considerations in Using DART Data

Remember: DARTs are a snapshot.

The DARTs provide a gauge of the overall condition of a district or school, but do not have all available information. They should be treated as a good starting point for exploring the data and identifying areas of focus for further inquiry. The ESE website, especially [School and District Profiles](#), provides additional detail and should be referenced for deeper analysis. Local data is a powerful addition tool for inquiry. Users are cautioned to view the data provided in DARTs as a starting point for further investigation of relative differences and data outliers.

Considerations for Data Analysis

Districts put great effort into providing a lot of data to the Department, which is used for district self-assessment, Department reviews, legislative and grants reporting, public posting, and research. The data supports analysis and decision-making but it is not perfect. Some healthy skepticism is appropriate, for instance, when there is a real outlier in the data. The data collection process is subject to difficulties of several kinds, including simple keying errors. Other factors that affect data include:

- Without being in error, district staff may interpret the Department's codes differently, so comparison at the detail level may make less sense than comparison at subtotal levels.
- When the Department requires a new data collection (e.g., EPIMS, course schedules), data is more inconsistent for the first year or two.
- Department coding is not perfectly aligned across different areas (e.g., staffing and finance.)

Ultimately, if data raises questions relevant to a decision-making process it is recommended that users follow up with other districts directly or to contact the Department for further information.

Keep Current With Data Updates in DART Files.

About three times a year, new data become available and the DART Excel files are updated and posted to the website again.

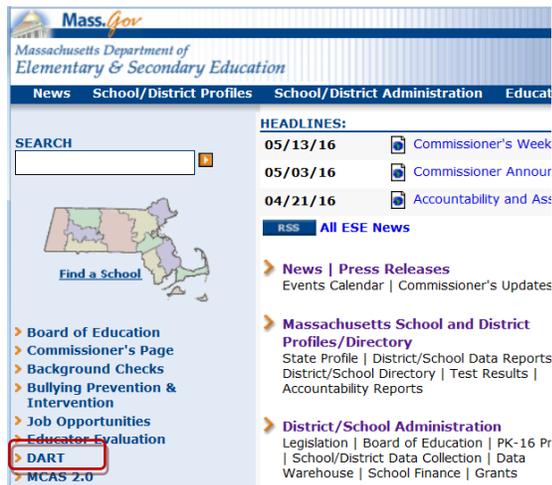
Files previously downloaded to local computers will not automatically update. Check the website periodically and download the current files.

Using the DART Detail: Staffing and Finance File

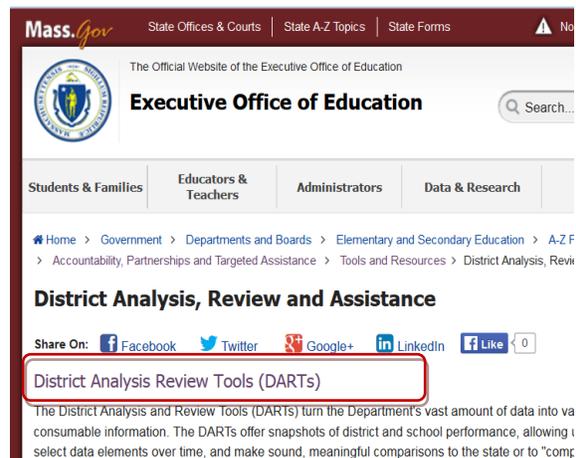
Download the File to Your Computer

The DART file will work better if you download it to your computer; *however, DARTs are updated periodically, so check the website and download updated versions.* DART files are very large and cannot be emailed. To share them, send a link to the website.

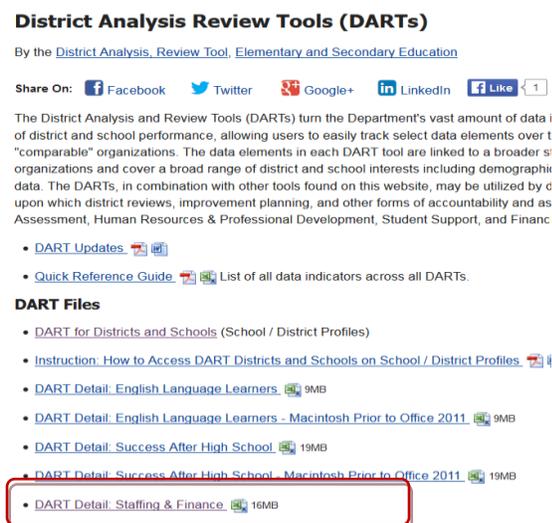
Open the DESE home page and click on the DART link in the list on the left:



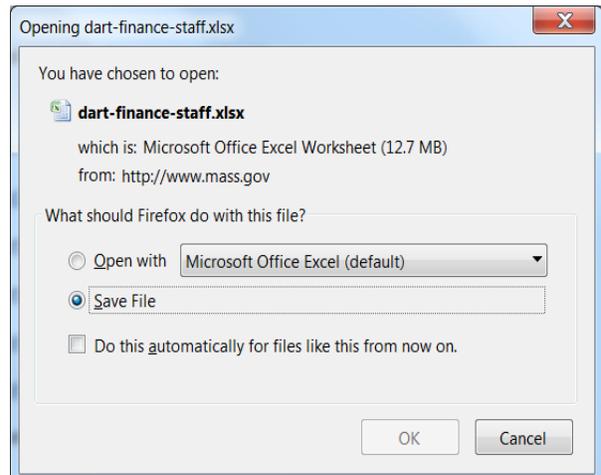
then click on the link shown below:



scroll down to the file, and click on it:



save the file to your computer:



Note for Mac users: the DART Detail: Staffing and Finance file works for both PCs and Macs, but Mac users cannot open this file directly from the website. Download it before opening it.

Select Districts to Populate the DART Reports

Open the Home page (see screen shot on the following page.)

Click on the first green box and select a district from the dropdown menu.

A list of ten districts with similar student demographics¹ will appear below with the selected district in orange and the highest performing of the other districts in blue. (Highest performance is based on achievement and growth in ELA, math, and science / technology over the past four years.)

Select three more districts in the green boxes at the top of the page if you choose to. You are not limited to the similar districts shown in the box, but they will show up at the top of the drop-down list.

Note: if a district seems to be missing from a drop-down list but is in the similar-districts box, go to the top of the drop-down list; the similar districts are pulled to the top of the list.

You can go to various reports by clicking on the links in the Table of Contents on the Home page OR by clicking on the worksheet tabs on the bottom of the screen.



Links to additional resources including other DART tools are also on the Home Page.

¹ For the specific methodology that creates the list, see the DART for Districts User Guide at [District Analysis and Review Tools \(DART\)](#).

Home page:



District Analysis and Review Tool (DART)

DART Detail: Staffing and Finance

Select district 1,
then optional to select districts 2-4 *

1. Malden
2.
3.
4.

Reports:

- | | | |
|--------------------------------------|---|---------------------------------|
| District at a Glance | Finance Charts | Out of District |
| District Staff | Expenditure By Source of Funds | Revenues |
| Teachers | Summary Per Pupil Expenditures | Revolving Funds |
| SPED Staff | Detail Per Pupil Expenditures | |
| Finance Summary | Median Per Pupil Expenditure by District Size | |

[Help and Resources](#)

* Reports with 5 years of data for District 1 only are District at a Glance, Finance Summary, Expenditure by Source
 C/Other reports have 3 years of data for Districts 1-4

When you select District 1, the list below shows ten MA districts most similar based on enrollment size and special population percentages.

Orange row: District 1 **Blue row:** Highest performing of the other districts

Districts With Similar Student Demographics	Grade Span	2016 Enrollment & Subgroup Percentages				2014 Percentage Proficient/Advanced			2014 Median Student Growth Percentile (SGP)	
		Total Enrolled	Econ Disadv*	SWD	ELL	ELA	Math	Science	ELA	Math
*Barnstable	PK - 12	4,914	28.9	15.5	8.2	69%	55%	57%	43.0	38.0
*Brockton	PK - 12	17,102	47.0	12.8	19.7	48%	38%	31%	54.0	52.0
*Chelsea	PK - 12	6,319	49.5	13.0	26.6	39%	40%	24%	40.0	36.0
*Everett	PK - 12	7,125	42.1	15.1	16.0	57%	42%	32%	52.0	41.0
*Haverhill	PK - 12	7,324	41.3	20.3	6.8	57%	47%	42%	50.0	48.0
*Lowell	PK - 12	14,152	50.4	15.5	25.0	50%	47%	27%	47.0	50.0
*Lynn	PK - 12	15,098	47.0	15.4	19.5	51%	43%	33%	48.0	45.0
*Malden	PK - 12	6,570	40.2	15.9	18.7	57%	53%	45%	52.0	58.0
*Methuen	PK - 12	7,027	30.2	15.6	8.0	57%	47%	38%	47.0	50.0
*Quincy	PK - 12	9,163	34.8	16.9	14.9	68%	59%	52%	52.0	51.0
*Revere	PK - 12	7,170	37.7	15.1	17.8	66%	55%	52%	53.0	55.0

Print Reports

Reports are formatted in 8.5” x 11” for easy printing to a desktop printer or an Adobe pdf file. If you want to share reports with others, print to Adobe Acrobat to create a pdf file. The DART file is too large to email.

Create Your Own Reports Using DART Data

Warning about copying data and reports: *be sure to use Paste Special as described below. If you just copy and paste, your new file will have cumbersome formulas linked to the original DART file and/or error messages.*

You need to copy the data in such a way that it is no longer based on formulas and is not linked in any way to the DART file, as follows:

- Select all the data and click on Copy
- Open a new workbook and select a cell
- Go to the Paste icon (top left) and choose Paste Special in the dropdown list
- Scroll down and select “csv” format
- Save your new file.

Data Used in DART Detail: Staffing and Finance

Data Used in Reports

Data from: End of Year Financial Reports (EOYRs), Chapter 70 program, Department of Revenue (DOR), Educational Personnel Information Management System (EPIMS), Student Information Management System (SIMS) and Massachusetts Comprehensive Assessment System (MCAS)

District at a Glance

Sources: SIMS, MCAS, EPIMS, EOYR

Description:

- Five year trends of enrollment, performance, staffing and finance highlights
- State comparison for most recent data year

Uses:

District at a Glance provides an overall picture of a district and its recent trends in key areas.

Staffing Reports

Staffing reports provide full-time-equivalents (FTEs) and student to staff ratios for various staffing categories. They compare four districts over three years. Year-to-year FTEs show hiring trends while student-to-staff ratios allow comparisons across districts. State student-to-staff ratios provide another point of comparison.

District Staffing

Sources: SIMS (Oct); EPIMS (Oct)

Description:

Staff is grouped in categories of administration and instructional leadership, instruction, student support, and clerical/technical support. The jobs included in each category are listed in Appendix A and in the *Staffing Definitions* worksheet in the DART file. Student-to-staff ratios in this report are based on all students.

Uses:

Use FTEs to see hiring trends over three years, and to see the impact of relative district size (for instance, lesser or greater specialization among administrators based on absolute numbers of staff.) Use student-to-staff ratios to compare relative staffing levels across districts and the state.

Teachers

Sources: SIMS (Oct); EPIMS (Oct)

Description:

Teachers are grouped by program area (general education, students with disabilities, vocational-technical, and English language learners.) General education teachers are further broken out by subject categories (ELA/reading/math/science/social studies, arts and languages, and other.) Program areas are derived from EPIMS assignment codes. Subjects are derived from EPIMS course numbers (see Appendix A, or the *Staffing Definitions* worksheet in the DART file.) In this report, student-to-staff ratios are based on the relevant student group (e.g. students with disabilities divided by SPED teachers.) “All students” is used in the ratio for regular education teachers because, for example, many students with disabilities are in regular education classes most of the day.

Uses:

Use FTEs to consider trends in hiring over three years and to see the impact of relative district size (for instance, lesser or greater specialization among administrators based on absolute numbers of staff.) Use student-to-staff ratios to compare relative staffing levels across districts and the state. Comparisons show the way different districts deploy their teaching workforce to cover all subjects, and to meet the needs of selected populations (students with disabilities and English language learners.)

Student-to-staff ratios are useful guides, but where student populations are heavily weighted (e.g., large vocational-technical or English language learner enrollment) the general education ratio may seem anomalous because these teachers provide less services to vocational-technical or ELL students. Data anomalies also occur in vocational-technical data because there is inconsistency in assignment coding (for instance, some vocational-technical schools report all their teachers as general education.) Common sense should guide analysis and questions when data seems highly unusual.

Special Education Staff

Sources: SIMS (Oct); EPIMS (Oct)

Description:

Staff for students with disabilities (SWD) is reported here with student-to-staff ratios based on *in-district* SWD students. SPED paraprofessionals are included in this report.

Uses:

FTEs show trends in hiring over three years, and the impact of relative district size (for instance, lesser or greater specialization among administrators based on absolute numbers of staff.) Use *student-to-staff ratios* to compare relative staffing levels across districts and the state.

Staff for students with disabilities is deployed in ways that cannot be decoded from the data in this report; for example, one cannot distinguish between a district using an inclusion approach for virtually all students with disabilities from one providing more pull-out and separate classroom services.

Finance Reports

The Finance Summary report provides 5 year trends for a number of finance data points. Finance charts present some information in another format. Other finance reports compare data for four districts over three years. Some of the data is available on the website but is presented here with trends and district comparisons. Other data is not available on the website, e.g. dollar expenditures from the complete EOYR.

District Finance Summary

Sources: EOYR, Charter/Choice reports, Chapter 70 Program, Department of Revenue (DOR)

Description:

- Five year trends of finance data including per pupil expenditures, all dollar expenditures from local appropriations and grants/revolving funds, state aid, out-of-district expenditure details, Chapter 70 details, and tax levy data (for municipal districts but not regional districts)
- State comparison for most recent year of data, where applicable

Uses:

The District Finance Summary integrates finance data from several sources into one report with five year trends for an overview of district finances.

Finance Charts

Sources: EOYR

Description:

- Five year trends for FTE pupils in-district and spending per in-district pupil are graphed in one chart with two axes of values.
- Expenditure in total dollars by source of funds, with Chapter 70 aid and NSS, is charted for five years.
- Expenditure on capital, debt and community activities and MSBA aid are charted separately for five years.
- The scatterplot compares the selected district to all others on size and per pupil expenditures, for a selected major functional areas.

Uses:

The Finance Charts provide a visual way to understand costs over five years and compared to all districts.

Expenditure by Source

Source: EOYR

Description:

- Expenditure by category from school committee, municipal, grant, and revolving funds, with percentages compared to the state
- Expenditures for all categories; those included in per pupil expenditures plus capital, debt, and community services expenditures

Uses:

The Expenditure by Source report separates general funds expenditures into school committee and municipality, and non-general funds expenditures into grants and local revolving funds. For instance, to see if municipal expenditures for administration or operations are in line, one can compare total spending in those functional areas to other districts .

Per Pupil Expenditures: Summary and Details

Sources: EOYR; SIMS (EOY); *student to teacher ratio from SIMS (Oct) and EPIMS (Oct)*

Description:

- Three years of per pupil expenditures for four districts and the state, including all sources of funding
- Full-time-equivalent (FTE) pupils, which are calculated from SIMS (End of Year) as all students' days in membership divided by 180 days
- Per pupil expenditure totals for in-district (enrolled pupils), out-of-district— tuition paid for charter, choice, tuition agreements, special education out-placements, and all pupils
- Expenditures for administration, instruction and student support, pupil services, operations, benefits and fixed charges, and out-of-district tuitions and transportation
- Comparison of expenditures per in-district pupil to the median among similar size districts with the same grade-span (K-12, elementary, secondary, voc/tech/ag)
- *Not included in per pupil calculations: expenditures on regional assessments, community services, fixed assets, and debt*

Uses:

The summary report's category totals are a good starting point for comparison. To drill down further, use the detail reports, but be aware that detail lines may differ across districts for reasons not directly related to budget choices. For instance, reporting may reflect different finance coding by districts rather than a different deployment of staff, particularly because definitions of staff roles in EOYR and EPIMS are not perfectly consistent. For example, a teaching role might be coded as a classroom teacher (2305) in one district and as a specialist teacher (2310) in another. Curriculum supervision might be done by an assistant superintendent or by several directors of curriculum areas. *Note that there is no one right way to allocate resources. For instance, districts may have different approaches to providing instructional leadership and supervision that may be equally effective.*

Analyze in-district, out-of-district and all totals separately because they have different denominators (different FTE pupils.) In-district expenditures are decided by the policy and program decisions of the school committee and superintendent—how to staff schools and the central office, provide pupil services, and so on. Out-of-district expenditures are driven by factors largely out of the district’s control, such as families choosing charter schools or using the school choice option to attend another district, and by the incidence of high-needs special education students. Further detail on out-of-district costs is available in another report.

Note that in-district pupils include both those resident in the district and those who tuition in—a few districts have a substantial percentage of tuitioned-in students. Those tuitioned-in through the choice program bring about \$5,000 tuition, while those tuitioned-in by agreement typically bring a higher amount that is closer to the cost per pupil in the receiving district.

Total costs per pupil are a measure of overall spending, but because out-of-district costs vary so much, comparable *total* costs may not indicate comparable resources allocated to *in-district* students.

Per pupil expenditures data allows the user to benchmark and compare typical costs for educating locally enrolled students. Total dollars spent on schools may be considerably larger than indicated by per pupil expenditures. Regional assessments, indirect cost transfers, community services, fixed assets (capital investment) and debt service are not included because they vary widely across districts and across years, but are paid for with local appropriations and sometimes other funding sources. For example, one district may pay regional assessments to send some students to a regional vocational-technical school while another may provide vocational-technical education in its own schools. Towns and districts make decisions to build or renovate school buildings based on particular circumstances such as aging facilities or expanding enrollment.

Median Expenditure Per In-district Pupil by District Type and Size

Sources: EOYR; SIMS (Oct)

Description:

This report groups districts of similar grade-span and enrollment size and provides each group’s median, minimum and maximum expenditure per in-district pupil over three years. Districts are grouped by enrollment size (similar to in-district FTE pupils, but based on Oct SIMS.)

Uses:

District costs vary systematically by size and grade-span, so these groups provide relevant comparison information. For instance, K-12 district costs are typically lower than those of vocation-agricultural districts, and K-12 districts with the lowest median in-district per pupil expenditures are in the 1,000-3,000 enrollment range.

This report provides medians instead of averages so high-cost outliers don’t distort the numbers.. The range of expenditures within each group can be very wide, in part because districts within a size category have varying levels of wealth.

Out-of-district Expenditures

Sources: EOYR; SIMS End of Year (previously Schedule 11)

Description:

- Three years of expenditures for four districts for specific out-of-district tuition lines
- FTEs and average tuition costs for charter and choice out-of-district students
- State aid that supports out-of-district tuitions

Uses:

The Out-of-district Expenditures report helps the public understand very different levels of average cost. If a district has many choice students enrolled in other districts, its average expenditure per out-of-district pupil will be low. These tuitions are about \$5,000, which is less than the cost to educate a student in-district. If there are no choice or charter options (or few students exercising these options) average expenditure per out-of-district pupil will typically be much higher, as the tuitions will be mostly for placements of high needs students with disabilities. The report includes the percentage of out-of-district students in the lower-cost choice and charter tuition categories as a rough benchmark to help compare average costs.

Revenues

Source: EOYR

Description:

- Three years of revenues as reported in the EOYR Schedule 1 for four districts

Uses:

The Revenues report provides detailed data in the categories of local general funds (excluding actual property tax levy dollars), state aid, federal and state grants and revolving funds. This level of revenues detail has not been published before.

Revolving Funds

Source: EOYR

Description:

- Three years of revenues and expenditures for revolving funds as reported in the EOYR for four districts
- Annual net amount (revenues minus expenditures)

Uses:

The Revolving Funds report provides the annual cash flow of a district's revolving funds. Districts can roll over revolving fund balances from one year to the next. While expenditures must be for specific designated purposes, the rate of expenditure can be managed by the district, with negative cash flow one year and positive cash flow another year. DESE does not have data on balances.

Appendix A: Staffing Definitions

A complete description of EPIMS codes is on the ESE website in *Appendix A-G of the Data Handbook*: <http://www.doe.mass.edu/infoservices/data/epims/> The following tables show how DART staffing reports group EPIMS codes into staff categories, teaching areas, and teaching subjects.

Staff Categories by EPIMS Job Code	Code
District Administrators	
Superintendent	1200
Asst/Assoc/Vice Superintendent	1201
School Business Official	1202
Other District Administrator	1205
Supervisor/Director: Technology	1224
School Nurse Leader	1226
Other Instructional Leaders	
Supervisor/Director of Guidance	1210
Supervisor/Director of Pupil Personnel	1211
Special Education Administrator	1212
Supervisor/Director: Arts	1213
Supervisor/Director of Assessment	1214
Supervisor/Director: Curriculum	1215
Supervisor/Director: English Language Learner	1216
Supervisor/Director: English	1217
Supervisor/Director: Foreign Language	1218
Supervisor/Director: History/Social Studies	1219
Supervisor/Director: Library/Media	1220
Supervisor/Director: Mathematics	1221
Supervisor/Director: Reading	1222
Supervisor/Director: Science	1223
Supervisor/Director: Professional Development	1225
School Administrators	
Principal	1305
Asst/Vice Principal	1310
Other School Administrator	1320
Instructional Coaches	2330
Teachers	
Teacher	2305
Teacher - support content instruction	2310
Substitutes (Long-term)	2325
Paraprofessionals	4100
Tutors	3323
Instructional Support	
Educational Interpreter	3324
Diagnostic and Evaluation Staff	3325
Recreation Specialist	3326
Rehabilitation Counselor	3327
Work Study Coordinator	3328
Guidance Counselor	3329
Librarian	3330

Staff Categories by EPIMS Job Code	Code
Junior ROTC	3340
School Adjustment Counselor - Non-SPED	3350
School Psychologist - Non-SPED	3360
School Social Worker - Non-SPED	3370
Other Professional Support (DSSR)	3381
SPED Instructional Support	
School Adjustment Counselor - SPED	3351
School Psychologist - SPED	3361
School Social Worker - SPED	3371
SPED Related Staff	
Audiologist	3411
Occupational Therapist	3421
Physical Therapist	3431
Peripatologist	3441
Speech Pathologist	3451
Other Related SPED Staff	3461
Medical/Health Services	
Physician	5010
Psychiatrist	5015
School Nurse - Non-SPED	5020
School Nurse - SPED	5021
Clerical	
Administrative Aides	6100
Administrative Clerks/Secretaries	6110
SPED Administrative Aides	6120
SPED Clerks/Secretaries	6130
Other Administrative Support	6150
Tech Support	
Information Services and Technical Support	6140

Teaching Areas by EPIMS Assignment Code	Code
General education	
Not available	000
Core Subject: Non-Secondary Level Classroom Teacher	001
Core Subject: Secondary Level Classroom Teacher	002
Core Support Content General Education	012
Core Subject: Reading Teacher	017
Non-Core Subject: Non-Secondary Level Classroom Teacher	212
Non-Core Subject: Secondary Level Classroom Teacher	213
Non-Core Support Content General Education	215
Vocational-technical	
Non-Core Subject: Career and Technical Education	208
Special education	
Core Subject: Mild/Moderate Disabilities Sole Content	003
Core Subject: Severe Disabilities Sole Content	004
Core Subject: Mild/Moderate Disabilities Consultative	005
Core Subject: Severe Disabilities Consultative	006
Core Subject: Vision Impairments	007
Core Subject: Deaf/Hard of Hearing	008
Non-Core Subject: Vision Impairments	209
Non-Core Subject: Speech/Language/Hearing Disorder	210
Non-Core Subject: Deaf/Hard of Hearing	211
Non-Core Subject: Other Special Education Instruction	214
Special Ed: Shared Physical Education at Non-Secondary	301
Special Ed: Shared Physical Education at Secondary	302
Special Ed: Shared Vocational Education	303
Special Ed: Other Shared Instructional Staff	304
English as a second language	
Core Subject: Non-Secondary Level ESL Teacher	010
Core Subject: Secondary Level ESL Teacher	011
Non-Secondary Content Support ESL Teacher	014
Secondary Content Support ESL Teacher	020
Sheltered content/bilingual	
Core Subject: Sheltered Content Teacher > or = 50%	009
Core Subject: Other Bilingual Education	016
Core Subject: Sheltered Content Teacher < 50%	019

Teaching Subjects by EPIMS Course Code**Code**

Teaching Subjects by EPIMS Course Code		Code
ELA/Reading/Math/Science/Social Studies		
English		01
Mathematics		02
Science		03
History, Social Studies, Social Sciences		04
Reading		74
All Subjects		99
Arts/Languages		
Arts		05
Foreign Languages		06
Other		
Not Available		00
Religion		07
Physical, Health and Safety Education		08
Military Science		09
Computer and Information Sciences		10
Communications and A/V Technology		11
Business and Marketing		12
Manufacturing		13
Health Care Sciences		14
Public, Protective and Government Service		15
Hospitality and Tourism		16
Architecture and Construction		17
Agriculture, Food and Natural Resources		18
Human Services		19
Transport, Distribution and Logistics		20
Engineering and Technology		21
Miscellaneous		22
SPED Services		24
CVTE (Chapter 74) courses		CIP

Appendix B: Financial Definitions

Definitions and further explanations of financial data are available on the [School Finance](#) section of the Department's website.

Chapter 70	State aid to public school districts based on community wealth and resident students
Community activities	Includes costs of citizen meetings, PTO activities, school councils, public forums and lectures, advisory council meetings
Debt and BANs	Payments for debt service or Bond Anticipation Notes
Federal/state grants	All grants from federal or state agencies (some administered through the Department of Elementary and Secondary Education)
Fixed assets	Includes purchase of land and buildings, equipment, capital technology, and motor vehicles; payments on loan principal, lease/purchase agreements, local school construction projects, and payments from aid provided by the MA School Building Authority
FTE pupils	Full-time equivalent pupils; calculated from the SIMS (End of Year) total of students' days in membership (enrollment) divided by 180 days
Functions	Finance codes for functional categories, e.g. instructional equipment, assistant superintendents, psychological services, food services
In-district pupils	Pupils enrolled in a district and receiving educational services there (includes students who enroll through the choice program, tuition agreements, etc.)
In-district expenditures	Costs included in per pupil calculations: administration, instruction and student support, pupil services, operations, benefits and fixed charges
Local appropriations	Local general funds committed to the annual budget (includes state aid but not state grants)
MA School Building Authority	State agency that provides aid for construction projects, using criteria to prioritize which communities and projects receive aid
Median per pupil expenditure	Medians (the middle of a group of numbers) instead of averages reduce the impact of high outliers and are sometimes more useful benchmarks
Other district expenditures	Expenditures not included in per pupil calculations: indirect cost transfers, community activities, fixed assets, debt and BANs
Out-of-district pupils	Resident students for whom a district is financially responsible, but who are enrolled in other districts or programs such as charter schools, school choice, SPED out-placements, tuition agreements with other districts
Out-of-district transportation	Some out of district pupils are eligible for transportation, such as SPED students
Pupil transportation	Transportation is reported in Schedule 1 of the EOYR as one number; some of this total is assigned to out-of-district transportation costs based on Schedule 7.
Regional assessments	Payments by municipalities to regional districts including vocational-technical districts, and regional secondary or elementary districts (these are not included under municipalities' expenditures because they are reported as expenditures by the regional district; a separate

	report is needed on the expenditure by municipalities in order to fully understand the cost of education for local taxpayers)
Revenues	Revenues reported in Schedule 1 of the EOYR; does not include local tax levy appropriations. Expenditures are also reported in terms of revenue sources, but there is not always a direct correlation of revenues and expenditures. Local revolving funds do not have to be spent in the year received, for example. Local appropriations are reported as school committee and municipal expenditures without differentiating state aid, tax levies and any other revenues that go directly to general funds.
Revolving funds	Revolving funds are local accounts for fees and payments received by the district such as lunch or athletic fees; unlike appropriations, revolving fund revenues do not have to be expended in the year they are received.
SFSF (State Fiscal Stabilization Fund)	The State Fiscal Stabilization Fund was created with American Recovery and Reinvestment Act (ARRA) funds in FY09; SFSF funds were used by the state in FY09 in lieu of some Chapter 70 payments. Expenditures of these funds were reported as federal grant expenditures instead of as local appropriations, which changed Chapter 70 aid totals and Net School Spending (federal grants do not count toward Net School Spending.) Districts used these funds for expenses that would have been covered by local appropriations if Chapter 70 aid had been paid in full.
SPED out-placements	Some special education needs cannot be met in a district's own educational program, particularly if the district is small. These students have a right to publicly-supported education, and the district is responsible for their tuition at another districts, a collaborative, a non-public special education school or an out-of-state school. These students take the MCAS and their performance is included in the district's performance ratings.
State aid	State aid such as Chapter 70, charter school reimbursements, and regional transportation is paid by various state budget line items through the "cherry sheet" to local general funds, then appropriated to the school budget by the school committee and municipality
State-wide average per pupil expenditure	For each category, all costs are totaled and then divided by the total of in-district, out-of-district and all full-time equivalent pupils