

## Definitions for Current and Total Expenditures

The following pages present data on total and per pupil expenditures for school districts and for charter schools. Two different types of expenditures are listed: current expenditures and total expenditures by fund or project.

1. Current expenditures: Expenditures for elementary and secondary education, excluding expenditures for land and improvements, buildings and improvements, furniture, equipment, and vehicles, Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and nonpublic school programs (e.g., adult/continuing education, community college education, community services, and day care centers). Current expenditures are reported under the following subcategories:
  - a. Classroom Instruction
  - b. Classroom Supplies
  - c. Administration
  - d. Support Services-Students
  - e. Other Support Services & Operations
  
2. Total expenditures by fund---School districts:
  - a. Maintenance and operations: Total maintenance and operation expenditures (as defined on page II-1) minus purchased services for regular education classroom instruction. These expenditures are excluded so that there will be comparable figures for school districts that tuition students to other school districts.
  - b. Capital: Sum of expenditures from the capital outlay, deficiencies correction, building renewal, new school facilities and debt service funds. Refer to page II-1 for further definitions.
  - c. Other: Sum of expenditures from adjacent ways, school plant, federal projects, state projects, food services, auxiliary operations, unemployment insurance and other.
  
3. Total expenditures by project---Charter schools: Charter schools are not subject to categorical distinctions between maintenance and operations or capital. Expenditures for charter schools are divided into general project expenditures and state/federal project expenditures, according to the charter school's Annual Financial Report.

Total and current expenditures for each school district and charter school were reported to the Arizona Department of Education on the district or charter school's Annual Financial Report (AFR). Information on the AFR is not audited. The per pupil amounts were calculated by dividing the reported expenditure figures by the attending ADM (average daily membership) for the district or charter school. The ADM used in making the per pupil calculations was obtained from the membership days reported to the Arizona Department of Education from each district or charter school. The current expenditure figures and the expenditures by fund or project are reported separately on the Annual Financial Reports. Differences between current expenditures and total expenditures are due to definitional differences, differences in reporting and/or differences in how districts and charter schools account for expenditures.