The Other Commitments category includes expenses such as costs for district students taught outside of the district, debt service for facilities construction/repair, capital projects, retiree benefits, and community service operations (e.g., adult continuing education, child care centers). Because the Other Commitments category varies considerably from district to district, we include it for the full district picture (chart on left). This category is eliminated from further per pupil considerations (chart on right) to provide a more comparable and consistent picture district to district.

Per pupil expenditure is not a simple head-count, but a count by full-time equivalent. Thus, a child's participation in Special Education Resource or English as a Second Language is counted only as a percentage of that child's day. In a six period day, a child who spends one period in the program will count as one sixth. Six such periods account for the per pupil expenditure, or the full-time equivalent (FTE). See User's Guide for further information.