Per Pupil Expenditure Reporting

Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA)

May 7, 2019
Overview

ESSA Financial Transparency Reporting

Per Pupil Expenditures (PPE)

School level & District level Data

Results from the PPE Reporting Survey
What is the provision in the law?

State report card requirements under ESSA:

“The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local education agency and each school in the State for the preceding fiscal year.”

§1111(h)(1)(C)(x) and (h)(2)(C) of ESEA, as amended by ESSA
Per-Pupil Expenditures

Districts will report expenditures

- By school
- By district

DEED will calculate PPE

- October 20-day count period (ADM)
Actual Expenditures

Must include actual expenditures

- Not budgeted numbers
- Not average numbers across the district

Personnel & Non-personnel

- Objects 310 – 490 (not 480)
Disaggregated by Source of Funds

- State/Local
  - State
  - Local
  - Impact Aid

- Federal
  - Through the State
  - Direct

Record all federal grants in a special revenue fund
For Each District & Each School

**School Expenses**
- State/Local
- Federal

**District Expenses**
- State/Local
- Federal

2018-2019 expenditure data to be published spring of 2020
Calculating the PPE

**School PPE**
Divide expenditures by *school* ADM

- Expect School PPE to vary

**District PPE**
Divide expenditures by total *district* ADM

- Expect District PPE to be the same across schools within a district

**Grand Total**
Per Pupil Expenditure
## Costs to Report at School Level

### School Expenditures

- Classroom teachers
- Instructional aides
- School principal
- School supplies
- Textbooks
Costs to Keep at District Level

District Expenditures

- District office personnel
- Districtwide professional development
- Data systems
- Facilities maintenance
- Supervision of technology personnel
## Costs to Distribute to School Level

<table>
<thead>
<tr>
<th>School Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Student transportation</td>
</tr>
<tr>
<td>• Substitute teachers</td>
</tr>
<tr>
<td>• Reading specialists</td>
</tr>
<tr>
<td>• Utilities or energy costs</td>
</tr>
<tr>
<td>• Site specific professional development</td>
</tr>
</tbody>
</table>
# Sample PPE Report

## Submitted by District

<table>
<thead>
<tr>
<th>District</th>
<th>School Name</th>
<th>SCHOOL LEVEL State + Local</th>
<th>SCHOOL LEVEL Federal</th>
<th>DISTRICT LEVEL State + Local</th>
<th>DISTRICT LEVEL Federal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Evergreen</td>
<td>Spruce School</td>
<td>1,342,307</td>
<td>74,736</td>
<td>2,697,290</td>
<td>247,022</td>
</tr>
<tr>
<td>Evergreen</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Calculated PPE

<table>
<thead>
<tr>
<th>District</th>
<th>School Name</th>
<th>SCHOOL LEVEL State + Local</th>
<th>SCHOOL LEVEL Federal</th>
<th>DISTRICT LEVEL State + Local</th>
<th>DISTRICT LEVEL Federal</th>
<th>ADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Evergreen</td>
<td>Spruce School</td>
<td>7,759</td>
<td>432</td>
<td></td>
<td></td>
<td>173.00</td>
</tr>
<tr>
<td>Evergreen</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>586.75</td>
</tr>
</tbody>
</table>
# Sample Published PPE Report

## Evergreen School District

<table>
<thead>
<tr>
<th>Per Pupil Expenditures</th>
<th>Spruce School</th>
<th>Alder School</th>
<th>Cedar School</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Level PPE</td>
<td>State/Local dollars</td>
<td>$7,759</td>
<td>$8,722</td>
</tr>
<tr>
<td></td>
<td>Federal dollars</td>
<td>432</td>
<td>1,101</td>
</tr>
<tr>
<td>School Total</td>
<td>$8,191</td>
<td>$9,823</td>
<td>$7,726</td>
</tr>
<tr>
<td>District Level PPE</td>
<td>State/Local dollars</td>
<td>4,597</td>
<td>4,597</td>
</tr>
<tr>
<td></td>
<td>Federal dollars</td>
<td>421</td>
<td>421</td>
</tr>
<tr>
<td>Grand Total PPE</td>
<td>$13,209</td>
<td>$14,841</td>
<td>$12,744</td>
</tr>
</tbody>
</table>

Display and format subject to change.
Data Elements – Account Codes

- **Fund**: REQUIRED
  - Example: **100** Operating Fund

- **School / Location**: OPTIONAL
  - Example: **031** High School

- **Function**: REQUIRED
  - Example: **100** Instruction

- **Program**: OPTIONAL
  - Example: **011** Physical Education

- **Object**: REQUIRED
  - Example: **310** Certified Salaries
Data Elements – Fund Codes

State/Local
- 100 Operating Fund
- 205 Student Transportation
- 225 Boarding Home/Residential
- 230 – 249 Other State
- 370 – 399 Local Sources

Federal
- 250 – 349 Federal through the State
  - **Special Processing Item: 255 Food Service**
- 350 – 369 Federal Direct
Special Processing: Food Service

Total Food Service “Revenue”

- Federal Rev
- State/Local Rev
- Transfer in from Op Fund

Percentage of Revenue

- State/Local/Transfer (020, 040, 050, 550)
- Federal (150, commodities)

Apply percentage to expenditures

- Federal
- State
- Local
Data Elements – Function Codes

School Level
- 100 - 400 Instructional
- 450 School Admin Support
- 700 Student Activities
- 76X Student Transportation
- 790 Food Service

District Level
- 510 District Admin
- 550 District Admin Support
- 600 Operations & Maintenance
Data Elements – Object Codes

School Level

- All objects **300 - 487** for all school level functions
- *Exclude*:
  - 419 Chief School Admin Contract
  - 445 Insurance

District Level

- All objects **300 - 487** for all district level functions
- *INCLUDE these objects, regardless of function*:
  - 419 Chief Administrator Contract Services
  - 445 Insurance and Bond Premiums
  - 490 Other Expenses (Dues & Fees)
Data Exclusions

**Fund**
- **215** Community Schools
- **400** Debt Service
- **500** Capital Projects
- **580** Permanent Funds

**Function**
- **770** Adult & Continuing Education
- **780** Community Services
- **850** Debt Service
- **880** Construction & Facilities Acquisition

**Object**
- **480** Tuition-Student & Stipends
How prepared is the district to report school level PPE?

29 responses

- 41.4%: We already use location codes for ALL of our expenses.
- 41.4%: We use location codes for MOST of our expenses.
- We are in the process of assigning location codes to our expenses.
- We have not yet looked at assigning expenses to our schools.
- We need help assigning expenses to our schools.
How prepared is the district to report State/Local expenditures separate from Federal expenditures, if we take a high-level view?

29 responses

- Our State/Local sources are already separate from our Federal sources.

- Our State/Local sources are separate from our Federal sources; however, there is an immaterial amount of comingling. That comingli...

- We will need help to separate State/Local from Federal.
Which of the following expenses would be reasonable to allocate to the school level for your district?

29 responses

- Food Service: 21 (72.4%)
- Student Transportation: 22 (75.9%)
- Substitute Teachers: 26 (89.7%)
- Specialists: 16 (55.2%)
- Professional Development: 17 (58.6%)
- On-Behalf Expenditures: 24 (82.8%)
- Summer School: 17 (58.6%)
- None of the above: 2 (6.9%)
How prepared is the district to report Food Service expenditures broken out by State/Local versus Federal?

29 responses

- 65.5%: Given the framework listed above, we are ready to report State/Local Food Service separate from Federal.
- 20.7%: This will not be an issue. We do not record any State/Local funds in Food Service or we do not have a Food...
- 13.8%: We will need help separating Food Service expenses between State/...
Questions?
Contact Information

Elwin Blackwell
Elwin.Blackwell@alaska.gov
907.465.8665

Alenita Danner
Alenita.Danner@alaska.gov
907.465.2890