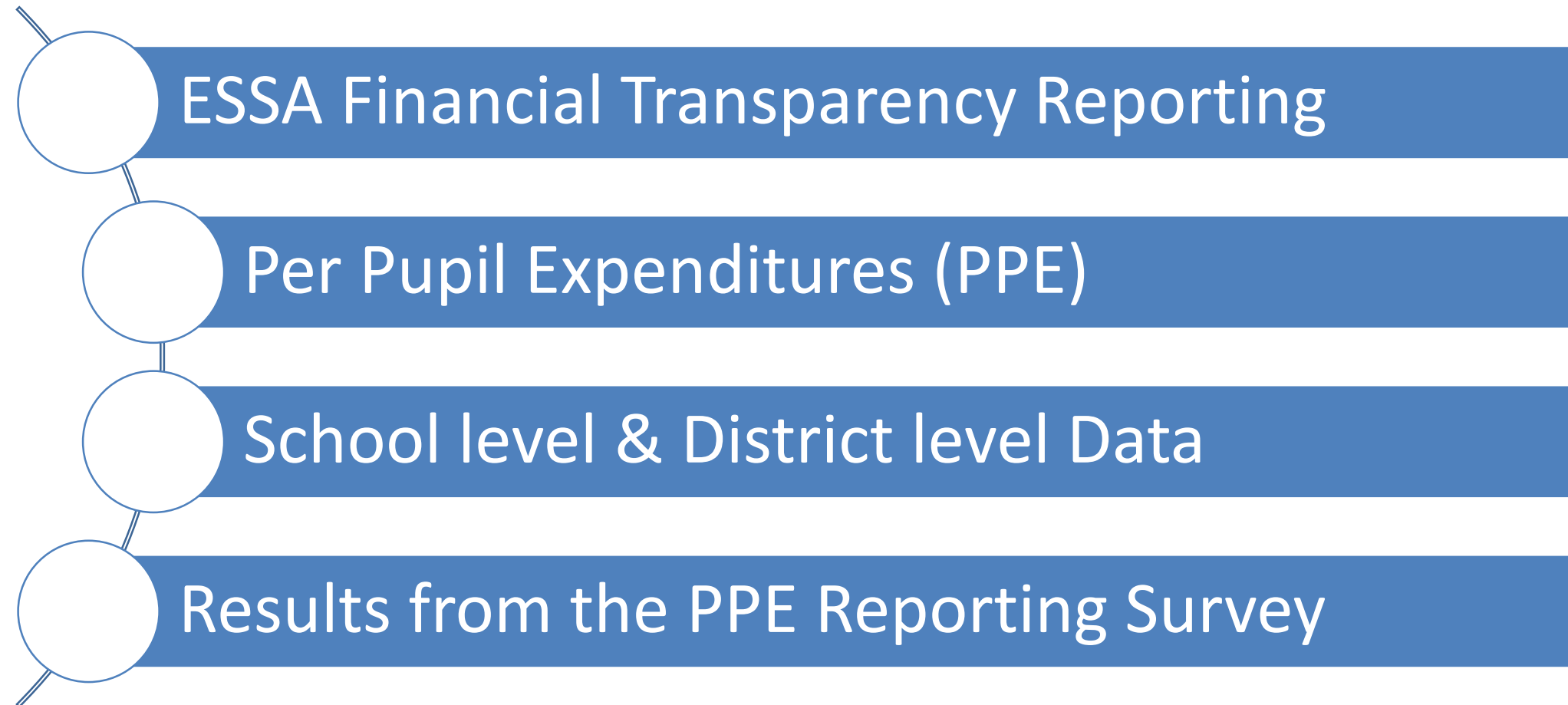


Per Pupil Expenditure Reporting

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

May 7, 2019

Overview



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

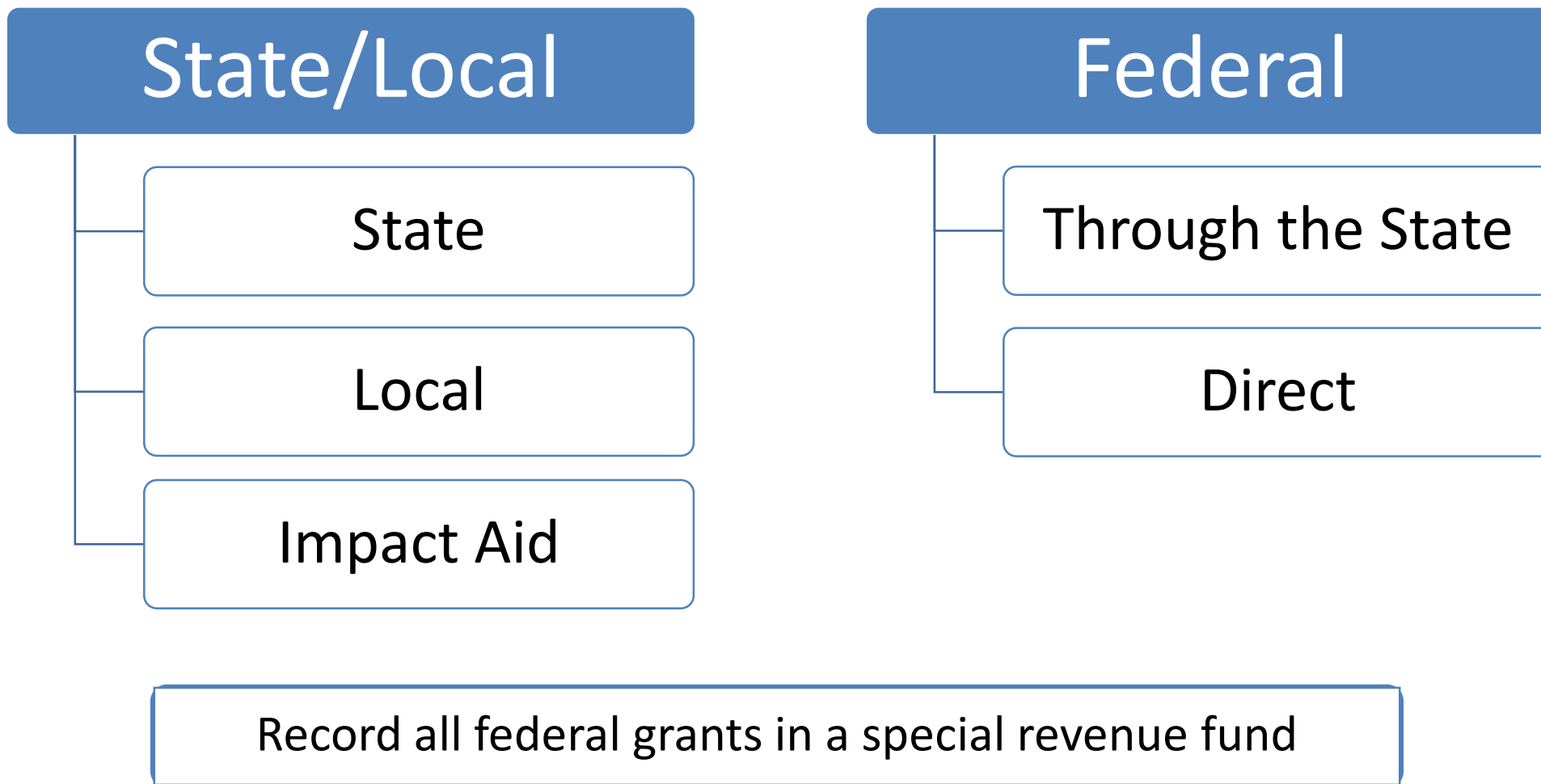
Must include actual expenditures

- Not budgeted numbers
- Not average numbers across the district

Personnel & Non-personnel

- Objects 310 – 490 (not 480)

Disaggregated by Source of Funds



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

School Expenditures

- Student transportation
- Substitute teachers
- Reading specialists
- Utilities or energy costs
- Site specific professional development

Sample PPE Report

Submitted by District

		A	B	C	D
District	School Name	SCHOOL LEVEL State + Local	SCHOOL LEVEL Federal	DISTRICT LEVEL State + Local	DISTRICT LEVEL Federal
Evergreen	Spruce School	1,342,307	74,736		
Evergreen				2,697,290	247,022

Calculated PPE

		A	B	C	D	E
District	School Name	SCHOOL LEVEL State + Local	SCHOOL LEVEL Federal	DISTRICT LEVEL State + Local	DISTRICT LEVEL Federal	ADM
Evergreen	Spruce School	7,759	432			173.00
Evergreen				4,597	421	586.75

Sample Published PPE Report

Evergreen School District

Per Pupil Expenditures		Spruce School	Alder School	Cedar School
School Level PPE	State/Local dollars	\$ 7,759	\$ 8,722	\$ 7,112
	Federal dollars	432	1,101	614
	School Total	\$ 8,191	\$ 9,823	\$ 7,726
District Level PPE	State/Local dollars	4,597	4,597	4,597
	Federal dollars	421	421	421
Grand Total PPE		\$ 13,209	\$ 14,841	\$ 12,744

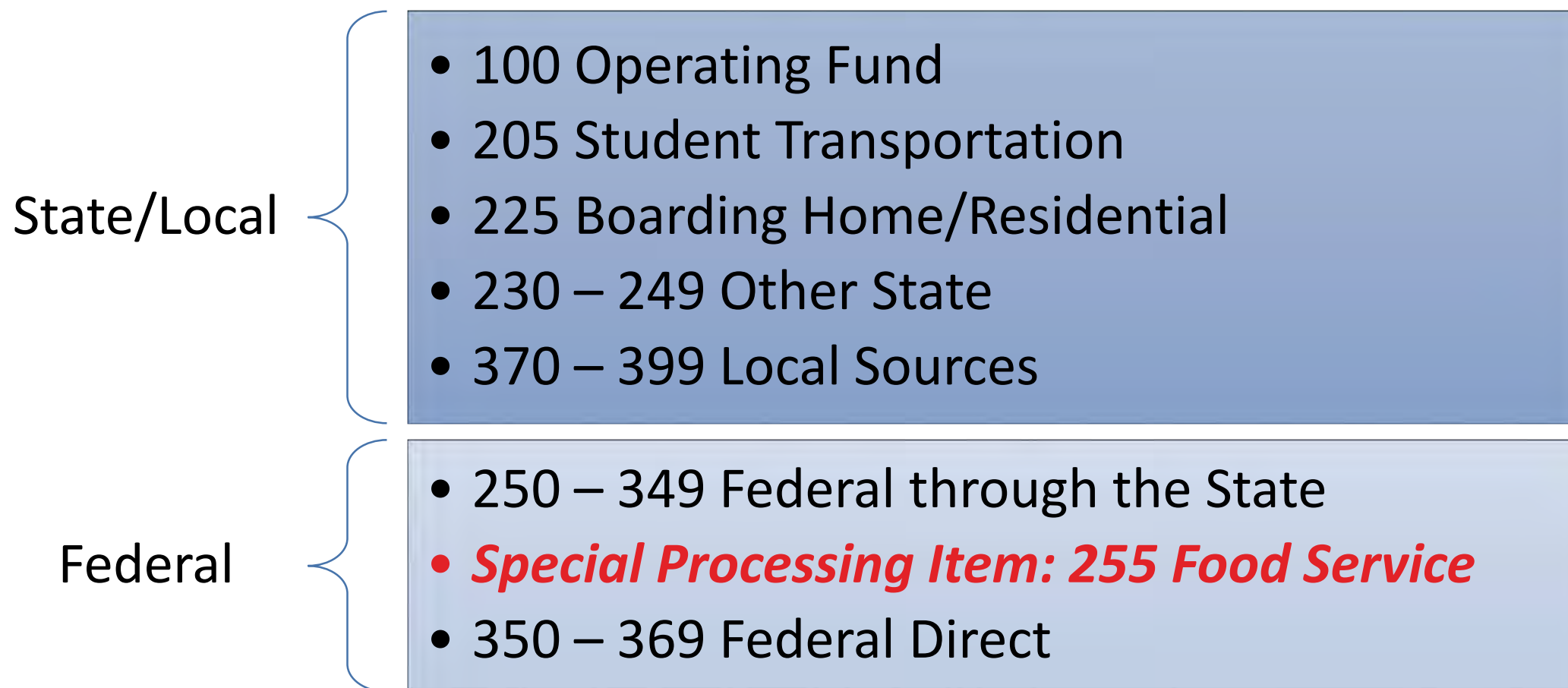
Display and format subject to change.

Data Elements – Account Codes

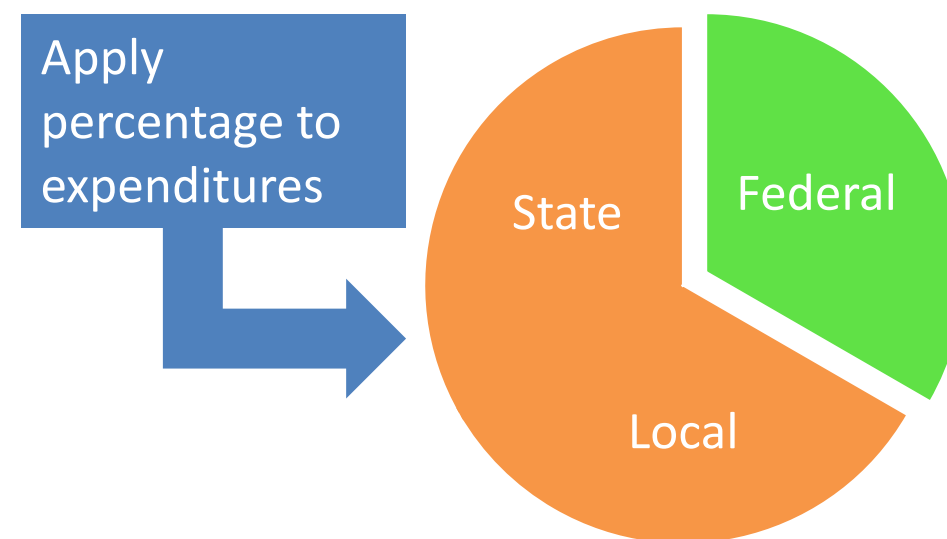
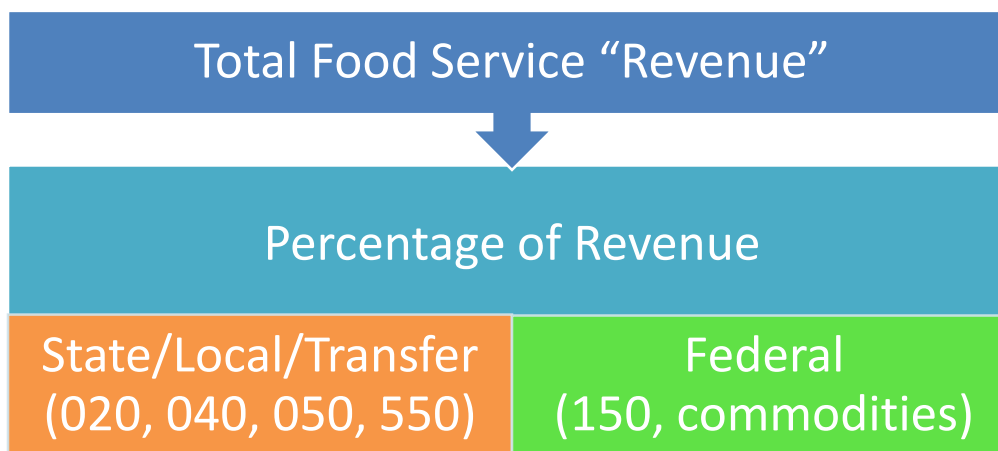
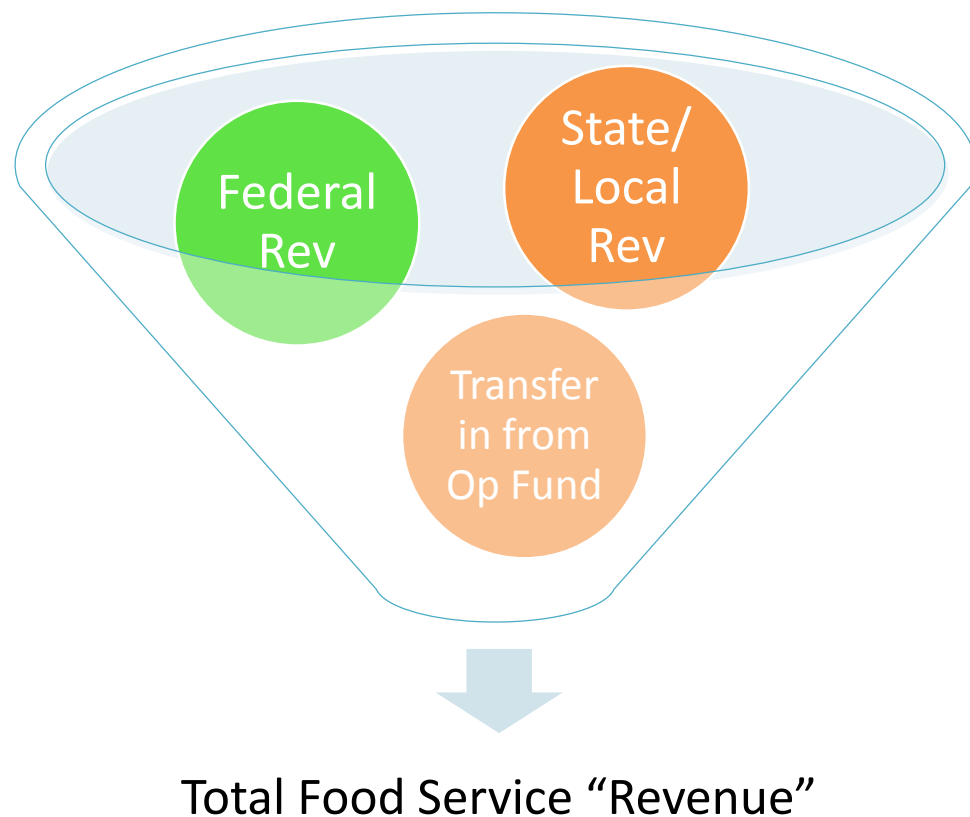
Recommended

<u>Fund</u>	<u>School / Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>
• REQUIRED	• OPTIONAL	• REQUIRED	• OPTIONAL	• REQUIRED
Example: 100 Operating Fund	Example: 031 High School	Example: 100 Instruction	Example: 011 Physical Education	Example: 310 Certified Salaries

Data Elements – Fund Codes



Special Processing: Food Service



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

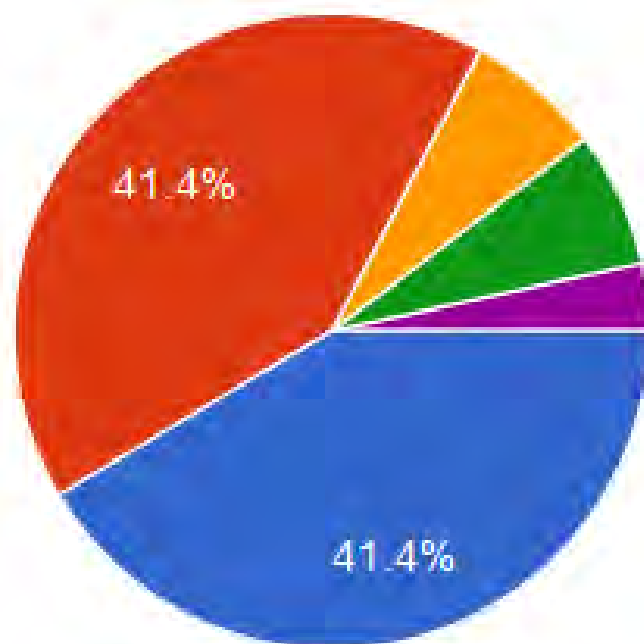
880 Construction &
Facilities Acquisition

Object

480 Tuition-Student
& Stipends

How prepared is the district to report school level PPE?

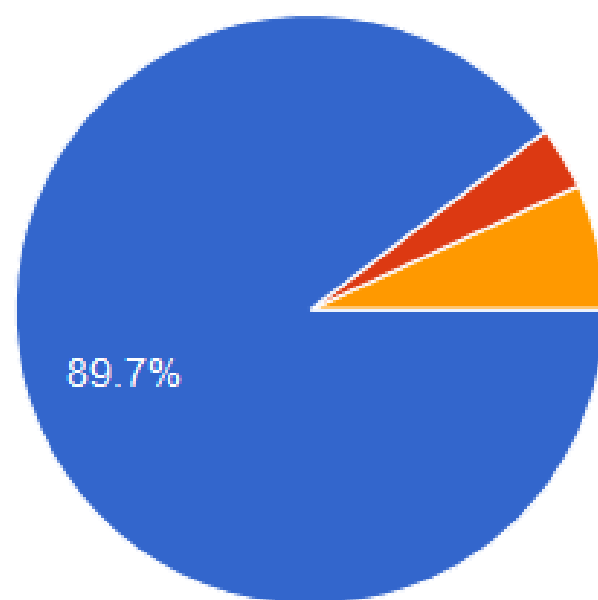
29 responses



- We already use location codes for ALL of our expenses.
- We use location codes for MOST of our expenses.
- We are in the process of assigning location codes to our schools.
- 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?

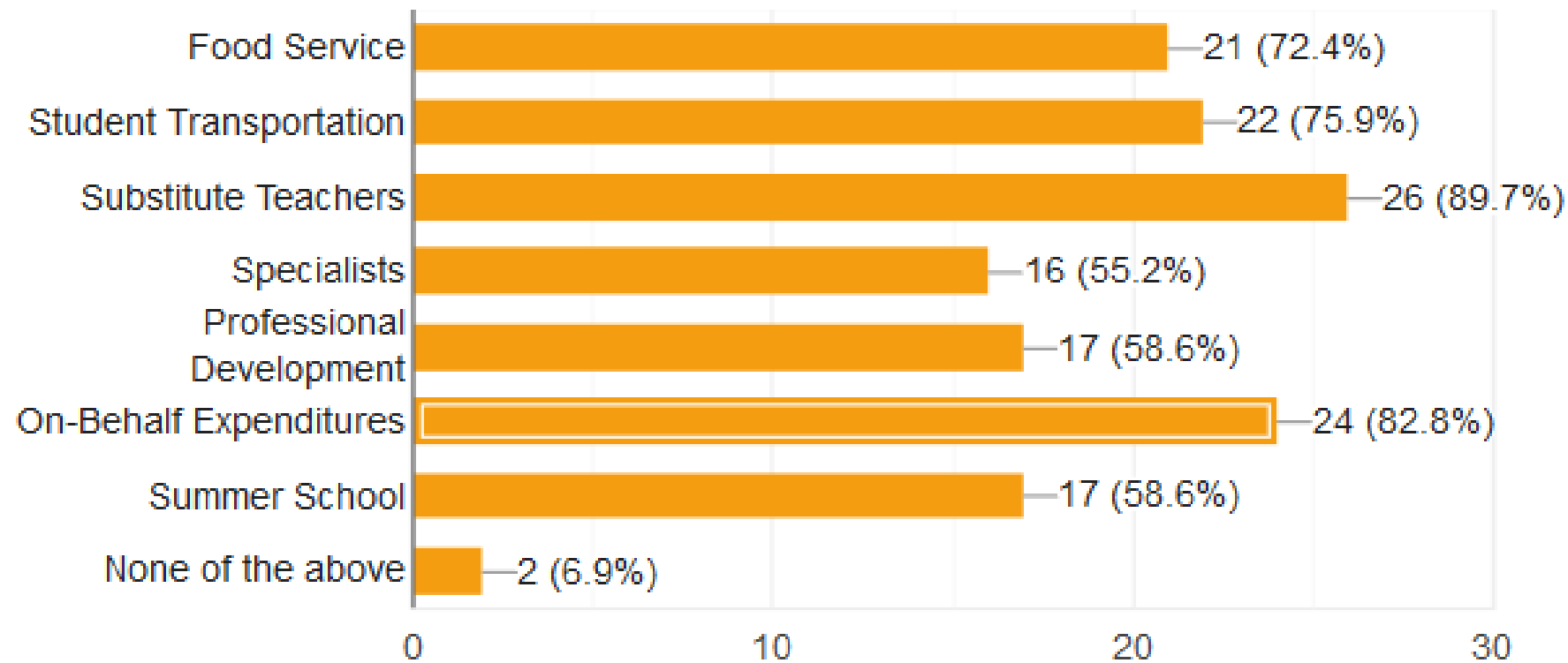
29 responses



- 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.

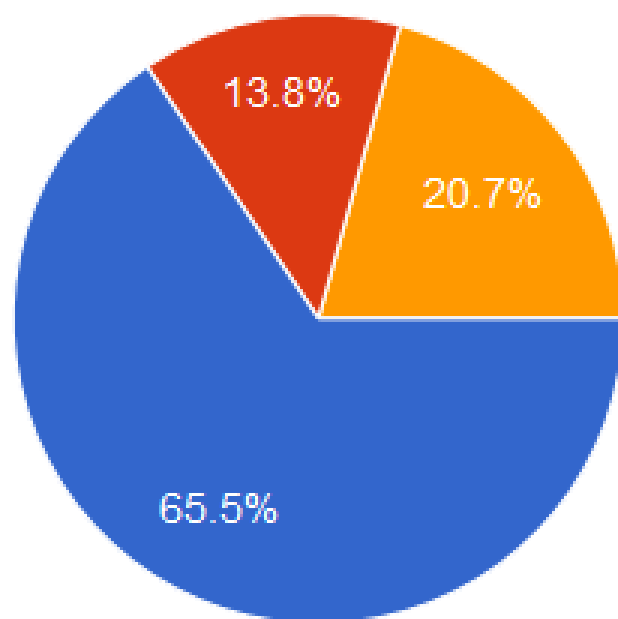
Which of the following expenses would be reasonable to allocate to the school level for your district?

29 responses



How prepared is the district to report Food Service expenditures broken out by State/Local versus Federal?

29 responses



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

Questions?



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