

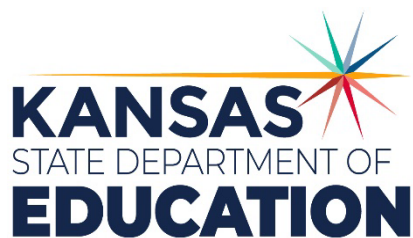
ESSA Building Level Expenditures

User's Guide

LEA Forms Web Application

Submit:
Friday, October 20, 2023

Version 1.02



Kansas leads the world in the success of each student.



MISSION

To prepare Kansas students for lifelong success through rigorous, quality academic instruction, career training and character development according to each student's gifts and talents.

VISION

Kansas leads the world in the success of each student.

MOTTO

Kansans Can

SUCCESS DEFINED

A successful Kansas high school graduate has the

- Academic preparation,
- Cognitive preparation,
- Technical skills,
- Employability skills and
- Civic engagement

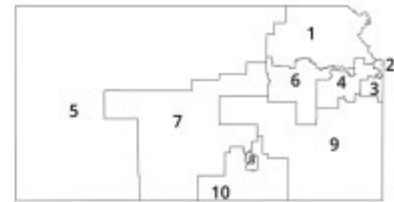
to be successful in postsecondary education, in the attainment of an industry recognized certification or in the workforce, without the need for remediation.

OUTCOMES

- Social-emotional growth
- Kindergarten readiness
- Individual Plan of Study
- Civic engagement
- Academically prepared for postsecondary
- High school graduation
- Postsecondary success



900 S.W. Jackson Street, Suite 600
Topeka, Kansas 66612-1212
(785) 296-3203
www.ksde.org/board



<p>DISTRICT 1</p>  <p>Danny Zeck dzeck@ksde.org</p>	<p>DISTRICT 2</p>  <p>Melanie Haas Chair mhaas@ksde.org</p>	<p>DISTRICT 3</p>  <p>Michelle Dombrosky mdombrosky@ksde.org</p>	<p>DISTRICT 4</p>  <p>Ann E. Mah Legislative Liaison amah@ksde.org</p>	<p>DISTRICT 5</p>  <p>Cathy Hopkins chopkins@ksde.org</p>
<p>DISTRICT 6</p>  <p>Dr. Deena Horst Legislative Liaison dhorst@ksde.org</p>	<p>DISTRICT 7</p>  <p>Dennis Hershberger dhershberger@ksde.org</p>	<p>DISTRICT 8</p>  <p>Betty Arnold barnold@ksde.org</p>	<p>DISTRICT 9</p>  <p>Jim Porter Vice Chair jporter@ksde.org</p>	<p>DISTRICT 10</p>  <p>Jim McNiece jmcniece@ksde.org</p>



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

COMMISSIONER OF EDUCATION



Dr. Randy Watson

DEPUTY COMMISSIONER
Division of Fiscal and Administrative Services



Dr. Frank Harwood

DEPUTY COMMISSIONER
Division of Learning Services



Dr. Ben Proctor

The Kansas State Department of Education does not discriminate on the basis of race, color, religion, national origin, sex, disability or age in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following person has been designated to handle inquiries regarding the nondiscrimination policies: KSDÉ General Counsel, Office of General Counsel, KSDÉ, Landon State Office Building, 900 S.W. Jackson, Suite 102, Topeka, KS 66612, (785) 296-3201

Kansas leads the world in the success of each student.

jan. 25, 2024

Revision History

Version	Date	Reason of Change	Edited By
1.01	9/26/2023	Added Due Date of October 20. Clarified Code 33 Cost of Living and Code 45 Extraordinary Growth Facility should be excluded to avoid duplication of expenditures already captured in Code 06 General Fund (pages 9, 12 and 18).	Sara McCullah
1.02	9/27/2023	Updated Pro-Rating Special Education Expenditures (page 15) and FAQ #2 (page 17). All new updates are highlighted yellow.	Sara McCullah

Related Documents

Document Title	Document Location	Comments
Kansas ESSA State Plan	KSDE Special Ed & Title Services website → Every Student Succeeds Act (ESSA)	January 19, 2018
Elementary and Secondary Education Act of 1965 as Amended	https://www2.ed.gov/documents/essa-act-of-1965.pdf	Sec. 1111 Subsection (h)(1)(C) Minimum Requirements (page 49)
Kansas Accounting Handbook	KSDE School Finance website → Guidelines & Manuals → Accounting Handbook (under Guidelines)	Guidelines for the accounting of Revenue and Expenditures.

ESSA Building Level Expenditures

Table of Contents

- Revision History 3**
- Related Documents 3**
- Table of Contents 4**
- Introduction..... 5**
- Change School Year 6**
- Administrative Data 6**
- ESSA Building Level Expenditures 7**
 - Audited FTE Enrollment 8
 - Total Current Expenditures..... 8
 - Included Expenditures 9
 - Excluded Expenditures 12
 - Federal Current Expenditures 13
 - State & Local Current Expenditures..... 13
 - Pro-Rating Expenditures..... 14
 - Special Education 15
- Submit Report 16**
- Print Report 16**
- FAQ..... 17**
- Access 21**
 - Current Users..... 21
 - New Users 22
- Contacts 24**
 - ESSA Form 24
 - Username & Passwords 24

ESSA Building Level Expenditures

Introduction

Frank Harwood

Deputy Commissioner
Division of Fiscal & Administrative Services
Kansas State Department of Education
fharwood@ksde.org

Dale Brungardt

Director, School Finance
Division of Fiscal & Administrative Services
Kansas State Department of Education
dbrungardt@ksde.org

On December 10, 2015, President Obama signed into law [Every Student Succeeds Act \(ESSA\)](#), which reauthorizes the Elementary and Secondary Education Act of 1965 (ESEA). This latest update revises provisions in the No Child Left Behind Act of 2001 and includes many reforms that return flexibility to the State while maintaining accountability for the success of all children. ESSA is designed to ensure that all students have a significant opportunity to a fair, equitable, high-quality education and educational achievement gaps are closed.

One of the requirements is that each [State Report Card](#) is required to include a per pupil breakdown of Total Current Expenditures, Federal Expenditures and State & Local Expenditures for each school in every local education agency in Kansas for the preceding fiscal year. Expenditures reported are posted on KSDE's Data Central within the [District Report Card](#) and also in the [Accountability Reports](#) per [K.S.A. 72-5178](#).

The purpose of this document is to provide guidance to all LEAs for purposes of determining the cost of educating a child. The methodology described herein was developed in consultation with several Local Education Agencies to ensure consistency in building level expenditure reporting.

Per-pupil expenditure calculations provide a high-level analysis of the disparity between schools and districts, and conditions may vary based on geographic location, differences in wages and benefits, square miles, age of buildings, etc.

Change School Year

Click [Create New Report for 2023](#) to start the report for the 2022-2023 school year.

You may create your 2023 report by clicking on (Create New Report for 2023) below.
 You may edit your current report or view prior reports by clicking [Select](#) next to the fiscal year.
If no reports are listed then the reporting period may not be open or you have no prior reports.

	Fiscal Year	Status	Due Date	KSDE Use
Select	2022	SUBMITTED	9/25/2022	LOCKED
Select	2021	SUBMITTED	9/27/2021	LOCKED

[Create New Report for 2023](#)

Once you have created your report for the current school year, the Change School Year link on the left-hand menu will bring you back to this screen and you should now see the current school year listed at the top of your list.

You may edit your current report or view prior reports by clicking [Select](#) next to the fiscal year.
If no reports are listed then the reporting period may not be open or you have no prior reports.

	Fiscal Year	Status	Due Date	KSDE Use
Select	2023	SUBMITTED	10/20/2022	LOCKED
Select	2022	SUBMITTED	9/27/2022	LOCKED

The status column will tell you the status of the report. All prior years will show 'Submitted'. The current year will state "Submitted" if submitted, or "In Progress" if it has not been submitted.

Click [Select](#) next to any year to view that year's report. Once you click on the specific year, you may go to the [Print Report](#) screen to generate a PDF of that year's report.

Administrative Data

Enter the contact information for the person most knowledgeable of the data entered on this report.

Administrative Data [Next Screen](#)

USD information is populated from KSDE directory information.

USD #	D0110
Name	Thunder Ridge Schools
Address	128 S Kansas
City	Kensington
State	KS
Zip	66951-0188
Superintendent	Mr. Jeff Yoxall

Enter/Change the contact information and click the save button.

Contact Name	<input type="text"/>
Contact Position	<input type="text"/>
Contact Email	<input type="text"/>
Phone Number ###-###-####	<input type="text"/>

[Save](#)

ESSA Building Level Expenditures

Section 1111(h)(2)(c): States and LEAs are required to annually report on the State and LEA report cards the per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each LEA and each school in the State for the preceding fiscal year.

Federal Regulation § 200.35 (c) states the following: Uniform procedures. A State must develop a single statewide procedure to calculate LEA current expenditures per pupil and a single statewide procedure to calculate school-level current expenditures per pupil.

You will need to submit Current Expenditures and Federal Expenditures for each building. Click **Edit** next to each building so you can enter expenditures for that building.

	USD	KSDE Bldg #	Building Name	Audited FTE Enrollment	Current Expenditures	Federal Expenditures	State & Local Expenditures	Current Expenditures Per Pupil	Federal Expenditures Per Pupil	State & Local Expenditures Per Pupil
Edit	110	0191	Thunder Ridge Central Office Phillips Co	178.0	0	0	0	0	0	0
Edit	110	0192	Thunder Ridge Elementary	39.5	0	0	0	0	0	0
Edit	110	0193	Thunder Ridge High School	72.0	0	0	0	0	0	0
Edit	110	0194	Thunder Ridge Middle School	66.5	0	0	0	0	0	0

Once done, click **Update** to save or click **Cancel** to cancel your changes and revert to original value.

	USD	KSDE Bldg #	Building Name	Audited FTE Enrollment	Current Expenditures	Federal Expenditures	State & Local Expenditures	Current Expenditures Per Pupil	Federal Expenditures Per Pupil	State & Local Expenditures Per Pupil
Edit	110	0191	Thunder Ridge Central Office Phillips Co	178.0	0	0	0	0	0	0
Update Cancel	110	0192	Thunder Ridge Elementary	39.5	<input type="text" value="0"/>	<input type="text" value="0"/>	0	0	0	0
Edit	110	0193	Thunder Ridge High School	72.0	0	0	0	0	0	0
Edit	110	0194	Thunder Ridge Middle School	66.5	0	0	0	0	0	0

Audited FTE Enrollment

Within the ESSA Building Expenditures web form, you will see each school building and the central office building listed for your district. The audited FTE (Full-Time Equivalency) enrollment shown is of students regularly enrolled and attending on 9/20 and 2/20 counts as submitted in KIDS ENRL Collection. This FTE is based on funding and includes Preschool-Aged At-Risk (3yr old and 4yr old) and Virtual. Non-funded preschool-aged students, Juvenile Detention Centers, PRTF and Flint Hills Job Corps are excluded.

KIDS ENRL records where D17 is "1" are counted as virtual students for funding purposes. Only students attending KSDE approved virtual schools and programs will be counted. FTE for Virtual students 19 and under will be limited to 360 minutes and is computed based on minutes enrolled (to the nearest tenth).

Virtual Adult (20 and over) FTE: The FTE for Virtual students 20 and over is computed by KIDS based on 360 minutes (1.0 FTE) *REGARDLESS* of the actual minutes they attend. Therefore, the KIDS computed FTE for Virtual students 20 and over will be subtracted, then Virtual Adult Credits will be converted to FTE (total credits divided by 6) and added back into the KSDE approved Virtual school.

Virtual Dropout (19 and under) FTE (new for 2023): They are not included in the KIDS computed FTE for full-time or part-time, therefore, no subtraction is needed. However, Virtual Dropout Credits will be converted to FTE (total credits divided by 6) and added back into the KSDE approved Virtual school.

Note: The Central Office building FTE is the sum of all buildings PLUS any student enrolled at the Central Office. Therefore, it will not always be the sum of all buildings. In addition, if the district does not have an approved Virtual school, the adjusted Virtual FTE (Adult Credits and Dropout Credits) will be assigned to the Central Office Building and included only in the district total.

Total Current Expenditures

Current expenditures are expenses for the day-to-day operation of schools. They include expenditures for staff salaries and benefits, supplies and purchased services.

Total Current Expend. = Federal Current Expend. + State & Local Current Expend.

Note: The Current Expenditures field in the ESSA Report is the *TOTAL* Current Expenditures for the building. Therefore, should include all Federal Current Expenditures and all State & Local Current Expenditures.

Included Expenditures

Expenditures in all object codes in the following functions and funds should be included unless specifically stated to exclude.

Note: Fund, Function and Object Code numbers listed below are based on the Fund, Function and Object Code numbers used in the USD Budget and [Kansas Accounting Handbook](#) and may not be the same numbers used in your USD accounting system.

- 06 – General
- 07 – Federal Funds
- 08 – Supplemental General (LOB)
- 11 – Preschool-Aged At-Risk
- 13 – At-Risk (K-12)
- 14 – Bilingual Education
- 15 – Virtual Education
- 16 – Capital Outlay
- 18 – Driver Training
- 22 – Extraordinary School Program
- 24 – Food Service
- 26 – Professional Development
- 28 – Parent Education Program
- 29 – Summer School
- 30 – Special Education
- ~~33 – Cost of Living~~
- 34 – Career & Postsecondary Education
- 35 – Gifts & Grants
- 42 – Special Liability Expense
- 44 – School Retirement
- ~~45 – Extraordinary Growth Facility~~
- 51 – KPERS Special Retirement Contribution
- 53 – Contingency Reserve
- 55 – Textbook & Student Material Revolving
- 56 – Activity Funds
- 66 – No Fund Warrant
- 67 – Special Assessment
- 68 – Temporary Note
- 78 – Special Education Coop (*only sponsoring USDs member portion of federal funds*) – see [Special Education](#) section below for clarification.

Included Expenditures

Term	Meaning
Instruction <i>(Function 1000)</i>	<p>For activities related to the interaction between teachers and students. Includes salaries and benefits for teachers and teacher aides, textbooks, supplies and purchased services.</p> <p>Exclude: <i>Payment to Other School Systems (560, 561, 562) & Equipment (700).</i></p>
Student Support Services <i>(Function 2100)</i>	<p>For activities designed to assess and improve the well-being of students and to supplement the teaching process. Includes salaries and benefits for: nurses, guidance counselors, social workers, speech pathologists, audiologists, attendance officers, and supplies and purchased services related to those professions.</p> <p>Exclude: <i>Equipment (700).</i></p>
Instruction Support Services <i>(Function 2200)</i>	<p>For activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Includes salaries and benefits for: librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students but outside the classroom), and supplies and purchased services related to those professions.</p> <p>Exclude: <i>Equipment (700).</i></p>
General Administration/ Central Services Support Services <i>(Function 2300/2500)</i>	<p>For activities concerned with establishing and administering policy for operating the school district. This includes salaries and benefits for the superintendent and Board of Education and their immediate staff; LEA planners/researchers, fiscal services, etc.</p> <p>Note: Only report within the Central Office. Do NOT report within school buildings.</p> <p>Exclude: <i>Equipment (700).</i></p>
School Administration Support Services <i>(Function 2400)</i>	<p>For activities concerned with overall administrative responsibility for a school. This includes salaries and benefits for the principal, assistant principals, and other assistants while they supervise all operations of the school.</p> <p>Exclude: <i>Equipment (700).</i></p>
Operations and Maintenance <i>(Function 2600)</i>	<p>For the operation and maintenance of schools and school district facilities, keeping the schools open, comfortable, and safe for use and with keeping the grounds, buildings and equipment in working condition and state of repair. This includes salaries and benefits for maintenance personnel, as well as electricity, water, sewer, heating and electricity.</p> <p>Exclude: <i>Repair of Buildings (460) and Equipment (700).</i></p>

Included Expenditures

Term	Meaning
Student Transportation <i>(Function 2700)</i>	For activities concerned with conveying students to and from school, as provided by state and federal law. This includes regular route (to and from school), school activity routes and special education routes. This includes salaries and benefits for vehicle operations (drivers), supervising students (paras), monitoring services (supervising students while loading and unloading), and vehicle servicing and maintenance (replacing vehicle parts, fueling, inspecting). <i>Exclude: Equipment (700).</i>
Other Support Services <i>(Function 2900)</i>	For activities not classified elsewhere in the 2000 series. <i>Exclude: Equipment (700).</i>
Food Service Operations <i>(Function 3100)</i>	For activities concerned with providing food to students and staff in a school or school districts. This includes salaries and benefits for food service personnel, incidental meals, lunches, or snacks in connection with school activities and food delivery. <i>Exclude: Equipment (700).</i>

Excluded Expenditures

Exclude expenditures for Juvenile Detention Centers, Psychiatric Residential Treatment Facilities and Flint Hills Job Corps at the building or district level. Programs outside the scope of preschool to grade 12 and expenditures for items lasting more than one year (e.g., school buses and computers) are excluded. The following funds and functions are also excluded.

- 10 – Adult Education *Special Education section below for clarification.*
- 12 – Adult Supplemental Education
- 33 – Cost of Living
- 45 – Extraordinary Growth Facility
- 47 – Special Reserve
- 62 & 63 – Bond & Interest
- 78 – Special Education Coop (*exclude all except sponsoring USDs member portion of federal funds*) – see
- 80 – Historical Museum
- 82 – Public Library Board
- 83 – Public Library Board Employee Benefits
- 84 – Recreation Commission
- 86 – Recreation Commission Employee Benefits

Excluded Expenditures

Term	Meaning
Community Services Operations (Function 3300)	For activities concerned with providing services to the community. <i>Examples: offering parental training or operating a community swimming pool, a recreation program for the elderly, or a childcare center for working parents.</i>
Facilities Acquisition and Construction (Function 4000)	For activities concerned with acquiring land and buildings; remodeling buildings; construction buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.
Debt Service (Function 5000)	For activities related to servicing the long-term debt of the school district, including payments of both principal and interest, capital lease payments, and other long-term notes. Include Capital Outlays. <i>Examples: purchases of land, school construction & repair, and equipment.</i>
Transfers (Function 5200)	All transfers are excluded (including transfer payments). <i>Note: Code 33 and Code 45 expenditures are treated the same as Transfers so not to duplicate expenditures already captured in Code 06 General Fund.</i>

Federal Current Expenditures

Note: Report Federal Current Expenditures in the Federal Expenditures column; they should also be INCLUDED in the Current Expenditures column.

Federal Current Expend. = Total Current Expend. - State & Local Current Expend.

Include all Current Expenditures paid from federal funds (expenditures related to 4000-Federal Aid revenue sources). This includes expenditures for Carl Perkins, Special Education, Food Service, Title programs (exclude expenditures to non-public schools for Title funds or ESSER funds), CARES (ESSER I, ESSER II, ESSER III & ESSER-SPED), SPARKS and other federal grants (REAP, LINK, etc.).

Note: Expenditures made during between July 1, 2022 through June 30, 2023 should be included, even if they weren't reimbursed until after June 30, 2023.

Exclude federal funds intended to replace local tax revenues (e.g., Impact Aid) and Title funds for non-public schools.

State & Local Current Expenditures

Current Expenditures paid from state and local funds (including federal funds) intended to replace local tax revenues (e.g., Impact Aid).

State & Local Current Expend. = Total Current Expend. - Federal Current Expend.

Note: The State & Local expenditures field within the ESSA report is ***NOT*** entered by the USD. State & Local expenditures are calculated based on the expenditures entered in the Current Expenditures & Federal Expenditures fields.

Pro-Rating Expenditures

Most building expenditures will be salaries and benefits and should be simple to assign. Other expenditures that clearly occur at the building level should be reported under the appropriate buildings.

- Teachers, Teacher aides and Substitute Teachers Salaries & benefits
- Supplies
- Nurses & Counselors assigned to one building
- Principals and assistant principals
- Building secretaries
- Special Education Teachers assigned to one building
- Title programs

The following recommendations can be used to pro-rate district-wide expenditures to the building level:

Food Service: May allocate based on the number of meals served at each building.

Technology and Curriculum Materials: May allocate based on the percent of students enrolled at each building.

Staff Development: May allocate based on the percent of teachers assigned to each building.

Custodial Supplies: May allocate based on the number of square feet within each building.

Software Licenses: May allocate based on the number of software licenses issued at each building.

KPERS: May allocate based on the percent of staff assigned to each building.

PAT/Early Childhood: May allocate based on the percent of students served in these programs at each building.

Virtual Instruction: May allocate to the building that is associated with this group of students. If no building is associated, the expenditures should be allocated to the central office building.

Note: If the Virtual program serves the entire district, then determine the percentage of students enrolled in each building. If a program only serves elementary students, then determine the percentage of students enrolled in each building that serves elementary students (same for middle school and high school).

Special Education

May allocate based on the percent of IEP students served at each building.

- **Member USD (Fund 30):**
 - **State Aid Flow-Through (Object Code 565):** Member USDs receive Special Education State Aid based on the percent the USD contributes toward the Coop/Interlocal/Service Center budget. As a result, the member USD should include Special Education State Aid Flow-Through on their ESSA Building Expenditures report.
 - **Assessment/Local Contribution (Object Code 564):** Federal Aid expenditures provided by the Coop/Interlocal/Service Center to member USDs should be included with in the member USD’s own Total Current Expenditures and Total Current Federal Expenditures on the ESSA Building Expenditures report. Refer to “Sponsoring USD” bullet below.

- **Sponsoring USD (Coop/Interlocal/Service Center):** Federal Aid expenditures within Fund 78 (or Fund 30 Interlocal/Service Center) should be prorated for the member USDs based on the percent of assessment/local contribution. The percent may be found in the “Pct” column on the “Coop_Split” tab of the [FY23 Special Education State Aid Printout](#) posted on the [Payment Information](#) page of the [School Finance website](#).

Special Education Coop Split										
SchoolYear: 2023						Org_no: D0336				
County Name: Jackson						USD Name: Holton				
schoolyear	Paid_For	Paid_To	Pct	October	December	March	April	June	Supplemental	Total
2023	D0336	D0113	0.2883	168,437	166,023	102,288	110,826	141,765	0	689,339
2023	D0336	D0322	0.0821	47,966	47,279	29,129	31,560	40,371	0	196,305
2023	D0336	D0335	0.0979	57,197	56,378	34,735	37,634	48,140	0	234,084
2023	D0336	D0336	0.3108	181,582	178,980	110,271	119,475	152,829	0	743,137
2023	D0336	D0337	0.2209	129,059	127,209	78,374	84,916	108,622	0	528,180
				584,241	575,869	354,797	384,411	491,727	0	2,391,045

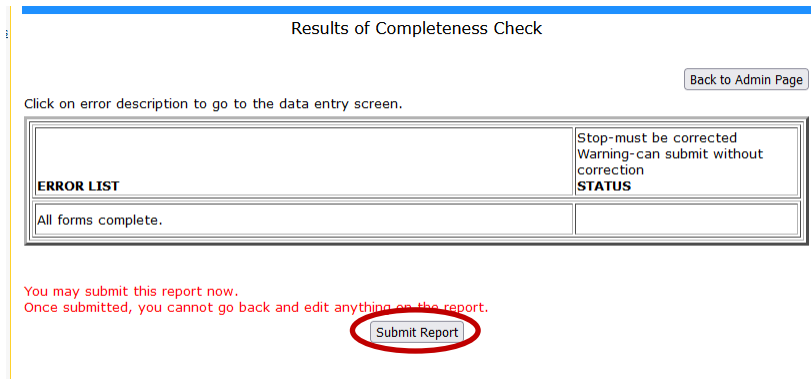
SpecialED | Coop_Split | Payment Received

Note: Only report the portion of Federal Aid expenditures for your USD on your ESSA Building Level Expenditures report.

Submit Report

The Submit Report page will display a list of errors categorized into ‘Stop’ and ‘Warnings’. Stop errors must be corrected before you will be allowed to Submit. Warnings should be reviewed and confirmed prior to submitting. Warnings will not prohibit submission.

Once you have ensured all expenditures are correct for all buildings, click **Submit Report** to submit your report to KSDE.



Print Report

This screen will allow users to print the report. Click **Print Section** to generate a PDF of the report. You may check the box next to **Excel Export** then click **Print Section** if you would prefer the report as an Excel file.



FAQ

1. [Why is this report required?](#)
2. [How is FTE counted?](#)
3. [How and when do you report?](#)
4. [What expenditures are reported?](#)
5. [What are reported as Central Office Level Expenditures?](#)
6. [What are reported as District Level Expenditures?](#)
7. [How are district totals reported for Current Expenditures?](#)
8. [What is included as Federal Expenditures \(Expenditures related to all 4000 Federal Aid revenue sources\)?](#)
9. [Are Federal Expenditures included in total Current Expenditures?](#)
10. [How are State/Local Expenditures reported?](#)
11. [How to report Special Education?](#)
12. [Examples of what & how to prorate?](#)
13. [Other Issues](#)

1. Why is this report required?

ESSA of 1965: [Section 1111\(h\)\(2\)\(c\)](#)

“States and LEAs are required to annually report on the State and LEA report cards the per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each LEA and each school in the State for the preceding fiscal year.”

2. How is FTE counted?

The aggregate number of students enrolled in preschool through grade 12, including non-graded, to whom the LEA provide free public education enrolled and attending on 9/20/2022 and 2/20/2023. [Virtual Credits for Adults \(20+ years\) and Virtual Credits for Dropouts \(19 and under\) are converted to FTE \(divide by 6\) and included in the Virtual School. If no Virtual School, they will be included in the USD total FTE. Please refer to \[Audited FTE Enrollment on page 8 for more detail.\]\(#\)](#)

Exclude: Juvenile Detention Center, PRTF and Flint Hills Job Corp.

3. How and when do you report?

This collection is found within the [KSDE Web Applications](#) website under LEA Forms, which opens in early September & due the latter part of September. Each school in the district, including the central office, will be listed. Enter the following information for each building:

- Current Expenditures (Federal Expenditures **PLUS** State & Local Expenditures)
- Federal Expenditures (All expenditures paid with 4000 Federal Aid revenue sources).

The FTE Enrollment populated reflects audited enrollment for 9/20 and 2/20 of the current year for which the data is being collected.

The application will calculate the per pupil expenditures for each category and the State & Local expenditures (Current Expenditures *MINUS* Federal Expenditures). The majority of building expenditures will be salaries and benefits and should be relatively simple to assign.

4. What expenditures are reported?

Current Expenditures: Comprised of expenditures for the day-to-day operation of schools and LEAs for public elementary and secondary education.

Total Current Expend. = Federal Current Expend. + State & Local Current Expend.

Includes:

- Administration
- Instruction
- Instructional Support
- Student Support Services
- Pupil Transportation services (pro-rated by school building based on students)
- Operation and maintenance of plant (pro-rated by building based on square footage)
- Preschool
- Capital Outlay salaries

Excludes:

- Function 1000, Objects 560, 561 & 562 (Payments to Other School Districts – In-State/Out-of-State)
 - Include ONLY from fund 30 (Special Education)
- Function 3300 Community Services
- All Funds and All Functions – Object Code 700 (Property), which excludes the following (see [Kansas Accounting Handbook](#), pages 51-53 for more details):
 - 710 Land & Improvement (711 Athletic Areas, 712 Curbing & Streets, 713 Land, 714 Landscaping, 715 Parking, 716 Playground Improvements, 717 Sidewalks, 719 All Other Improvements)
 - 720 Buildings (Existing Buildings) (721 Cooling System, 722 Electrical System, 723 Heating & Cooling System, 724 Heating System, 725 Masonry/Concrete/Plastering, 726 Painting & Glazing, 727 Plumbing System, 728 Roofing, 729 Other Buildings)
 - 730 Equipment (731 Machinery, 732 Vehicles, 733 Furniture & Fixtures, 734 Technology-Related Hardware, 735 Technology-Related Software, 736 Computer & Related Equipment, 738 Instruments, 739 Other Equipment)
 - 740 Infrastructure
 - 790 Depreciation
- Function 4000 Facilities Acquisition and Construction Services
- Function 5100 - Debt Services
- Function 5200 – Transfers

The following are excluded: Code 10 – Adult Ed., Code 12 – Adult Supp. Ed., Code 33 – Cost of Living, Code 45 – Extraordinary Growth Facility, Code 62 – Bond & Interest, Code 78 – Sped Coop, Code 80 - Historical Museum, Code 82 - Public Library Board, Code 83 - Public Library Board Emp. Benefits, Code 84 – Rec. Comm., Code 86 – Rec. Comm. & Emp. Benefits, and expenditures for Repair of Buildings (460) and Equipment (700).

5. What are reported as Central Office Level Expenditures?

Report only expenditures associated with establishing and administering policy for operating the school district. This would include:

- salaries and benefits for the superintendent and Board of Education and their immediate staff. These expenditures are reported under Function 2300/2500 – General Administration/Central Services.
- Do not include expenditures for 700-equipment/property.

To avoid duplication at the state level, these expenditures are not reported at the building level.

6. What are reported as District Level Expenditures?

- Central Office Staff
- School Board Expenses
- Business Operations (Technology, printing, etc.)
- Each of Subfunctions 2300; 2500; 2900

7. How are district totals reported for Current Expenditures?

Districts are reporting expenditures for all regular buildings and the Central Office (unduplicated expenditures).

- Sum of Total Current Expenditures of all regular buildings *plus* the Central Office
- Sum of Total Federal Expenditures of all regular buildings *plus* the Central Office.
- The difference between Total Current Expenditures and Total Federal Expenditures will be Total State/Local Expenditures.

It is important not to duplicate expenditures for the Central Office at the regular school building level. See [What are reported as Central Office Level Expenditures?](#) above.

8. What is included as Federal Expenditures (Expenditures related to all 4000 Federal Aid revenue sources)?

- Title (Not Title funds for non-public schools)
- Carl Perkins
- Special Education (Medicaid, CARES Act, Title VI-B, etc.)
- Food Service (Child Nutrition Programs, Other Federal Aid)
- CARES (ESSER I, ESSER II, ESSER-SPED) and SPARKS
- Other Federal Grants (REAP, LINK, etc.)
- NOT Impact Aid (this is considered local)
- NOT Object Codes 700 (All Funds and All Functions)

9. Are Federal Expenditures included in total Current Expenditures?

Yes. Total Current Expenditures should include federal, state and local. Of the total Current Expenditures, districts will report Federal Expenditures and the application will then compute State/Local Expenditures.

10. How are State/Local Expenditures reported?

State/Local Expenditures are computed within the application (Current Expenditures *minus* Federal Expenditures). Therefore, districts are reporting only Current Expenditures and Federal Expenditures and the rest will be calculated.

11. How to report Special Education?

All districts will report Code 30 expenditures, prorated by the number of IEP students in building.

Special Education Federal Funds can be difficult to interpret. Please read carefully.

- **Stand Alone District:** Already reports Federal Aid in Code 30
- **Cooperative:**
 - Member District will have to receive Federal Aid amount from Sponsoring District/Interlocal/Service Center
 - Sponsoring District - Do Not Report Code 78
- **Interlocal:** Member District will have to receive Federal Aid amount from Interlocal

12. Examples of what & how to prorate?

- **By Student:** Technology, curriculum materials
- **By Teacher:** Staff development
- **By Square Feet:** Custodial Supplies
- **By Building:** Some Software licenses

13. Other Issues

- **KPERS:** Distribute by Staff Member
- **PAT / Early Childhood in a Separate Building:** Prorate to each Elementary by student
- **JDC; PRTF; Flint Hills Job Corp:** Exclude students or revenue

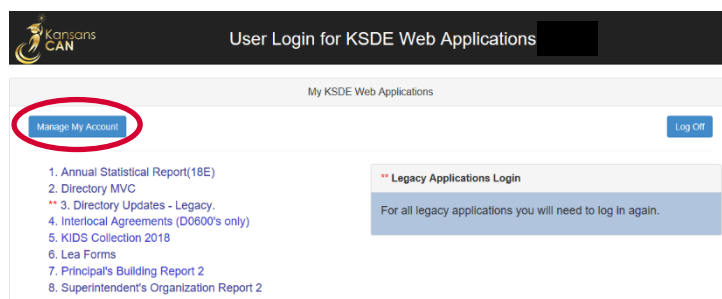
Access

Current Users

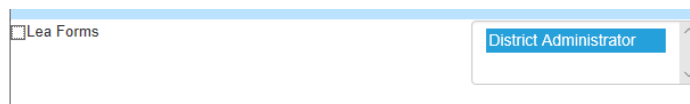
If you already have access to KSDE Web Applications, log in and make sure you have “LEA Forms” in your list of Web Applications.

1. Go to the [KSDE Web Applications site](#).
2. Log In and click **Accept** on the Legal Notice screen.

3. Check to see if you have “LEA Forms” in your list of web applications (it may be a different number on your screen than the number shown in the screen shot below). If you do not, click **Manage My Account**.



4. If your account has district level access, LEA Forms will be available to add to your current account. Scroll down the list of applications (in alphabetical order), to check the box next to **LEA Forms** and then select **District Administrator**.



Note: If you do not see LEA Forms listed here, your account does not have district level access. Please see the [New Users](#) section to register a new account with district level access.

Tip: If you must register for a new username, note what current Web Applications you registered for and the user level of them on your building level account. Then, when you register for your district level account, you can request access to all the web applications you accessed under your building level account as well as LEA Forms. Once approved for access, you should then be able to access all applications under your district level account.

5. Scroll down to the bottom and fill in the three fields under ‘In Case You Forget Your Password’.

IN CASE YOU FORGET YOUR PASSWORD:
 Enter your birthdate, then choose a question to which only you know the answer and which has nothing to do with your password. If you forget your password, we'll verify your identity by asking you to enter your birthdate and the answer to this question.

Birthdate (MM/DD/YYYY):*

Question:*

Answer (this field is case-sensitive):*

6. Click **Submit**. Once this happens, our IT department will email the contact denoted as “Superintendent” on the Directory Updates web application for approval.
7. Once the Superintendent approves the request, our IT department will add the requested application to your account. When complete, they will email you to let you know that you can now access the new application(s) as requested.
8. You will then go to the [KSDE Web Applications](#) site and sign in. You should then see all web applications you requested access to.

Note: If an application is grey and not linked, that means that the Superintendent has not yet approved you for that specific application.

New Users

Individuals who do not have access to KSDE web applications will need to register for access.

1. Go to the [KSDE Web Applications site](#).
2. Click **Register**.
3. Enter in the required information.
 - a. Make sure to select your district from the “Organization” drop down list.
 - b. Make sure to select **All Buildings** in the “Building” drop down list. This will then populate a list of applications to register for below.

Common Authentication Login

Username:

Password:

[Forgot Your Password?](#)

Need Assistance?

General Help

Email: helpdesk@ksde.org

Phone: (785) 296-7935

Now User Registration

If you have not yet registered to have an individual login and password for accessing KSDE web applications, click here to register:

KSDE User Registration Form

[Back to Login Page](#)

* Indicates required field.

Please enter your contact information:

First Name:

Last Name:

Phone #:

Email Address:

Please select the organization and building that you belong to:

Organization: Building:

Please enter a Username and password.

Username:

Password:

All Buildings

- # 0106 - USD 101 - Public Off-Site Preschools
- # 0109 - USD 101 - Community Based Preschool
- # 0110 - USD 101 - K-12 Program W/O SPED
- # 0111 - Erie Elementary
- # 0112 - Coleburg Middle School
- # 0113 - Erie High School

Note: If you select a specific building instead of ‘All Buildings’, the LEA Forms application will NOT populate in the list of applications.

- c. Scroll down to check the box next to **LEA Forms** and select **District Administrator** as your user level.
- d. If you would like to register for any other applications, please go through and check those as well as selecting the requested user level for each one.
- e. Enter a username and password.

LEA Forms

Tip: Do not use spaces when entering in your username.

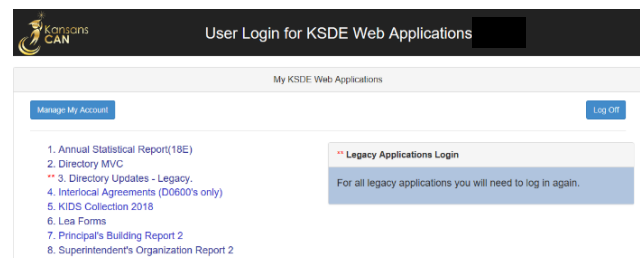
When creating your password keep in mind the password requirements shown on the screen.

You will need to remember the username, password, security question/answer, and birth date that you entered. KSDE does not store this information for you.

- f. Click **Submit**. Once this happens, our IT department will email the contact denoted as “Superintendent” on the Directory Updates web application for approval.
4. Once the Superintendent approves the request, our IT department will add the requested application to your account. When complete, they will email you to let you know that you can now access the new application as requested.
5. You will then go to the [KSDE Web Applications](#) site and sign in with your new username. You should then see all web applications you requested access to.

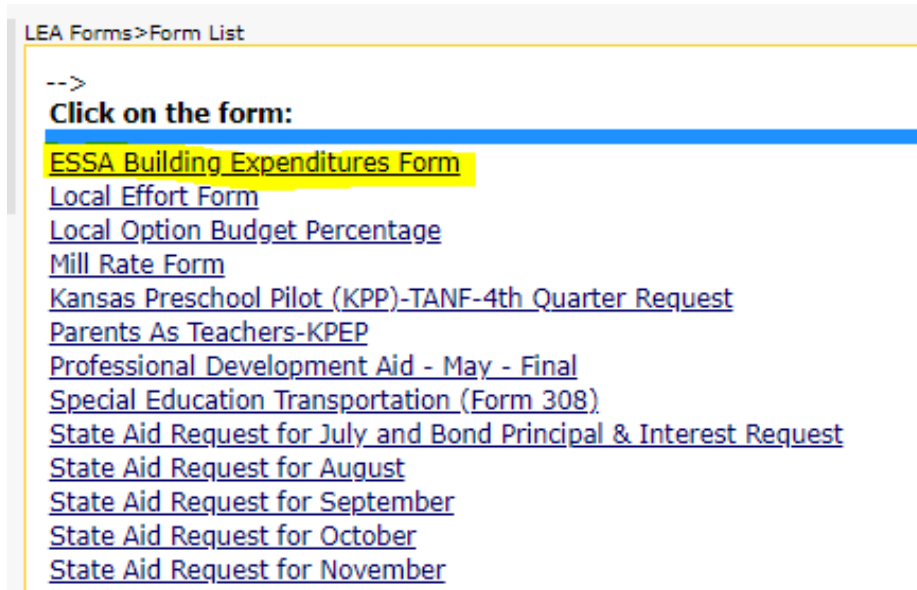
Tip: If you forget your KSDE web applications password, click **Forgot Your Password?** on the Authentication screen. Enter your username and a link will be emailed to the email address connected with your username. Click on the link in the email to go to the page where you can reset your password. Keep in mind that KSDE does not know your password, so you are responsible for managing and remembering it.

6. Once you have access to the LEA Forms web application, you should see it in your “My KSDE Web Applications” list after you logging into the [KSDE Web Applications](#) site (may be a different number than it is in the screenshot below). Click **LEA Forms**.



Note: If you still do not have access to the LEA Forms web application after requesting access to the application for a current username or after registering for a new username, please contact our IT Help Desk (helpdesk@ksde.org) at (785) 296-7935.

7. Once you have accessed LEA Forms, click **ESSA Building Expenditures Form**.



Contacts

ESSA Form

Sara McCullah	(785) 296-4972	smccullah@ksde.org
Rose Ireland	(785) 296-4973	rireland@ksde.org
Marcia Ricklefs	(785) 296-4209	mricklefs@ksde.org
Dale Brungardt	(785) 296-3872	dbrungardt@ksde.org

Username & Passwords

KSDE Help Desk	(785) 296-7935	HelpDesk@ksde.org
----------------	----------------	--



Kansas State Department of Education
900 S.W. Jackson Street, Suite 356
Topeka, Kansas 66612-1212
www.ksde.org