ESSA: Section 1111(h)(2)(c)

“...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 nonpersonnel 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.”
Ultimate Goal:

More easily compare expenditures and academic performance for an individual school.
ESSA Reporting Format

<table>
<thead>
<tr>
<th>USD</th>
<th>State School</th>
<th>Building Name</th>
<th>Audited Enrollment</th>
<th>Current Expenditures</th>
<th>Federal Expenditures</th>
<th>State &amp; Local Expenditures</th>
<th>Current Expenditures Per Pupil</th>
<th>Federal Expenditures Per Pupil</th>
<th>State &amp; Local Expenditures Per Pupil</th>
</tr>
</thead>
<tbody>
<tr>
<td>244</td>
<td>1154</td>
<td>Burlington High</td>
<td>295.0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>244</td>
<td>1163</td>
<td>Burlington Elementary School</td>
<td>277.5</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>244</td>
<td>1165</td>
<td>Burlington Middle School 5 - 8</td>
<td>248.0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
Expenditures for the day-to-day operation of schools. These include expenditures for staff salaries and benefits, supplies and purchased services.

Current = Federal + State & Local
ESSA Current Expenditures

Current = Federal + State & Local

Districts report Current and Federal Web App calculates State & Local and Per Pupil

Federal Expenditures are included in Current Expenditures
Audited Building Enrollment?

Audited Building FTE Enrollment is pulled from district KIDS ENRL reports.

Virtual Credits Over Age 19
Unaudited FTE
ESSA Reporting Format

<table>
<thead>
<tr>
<th>USD</th>
<th>State School</th>
<th>Building Name</th>
<th>Audited Enrollment</th>
<th>Current Expenditures</th>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
Which Expenditures are Excluded?

• Capital Outlay & 700 & 460 in other funds  
  (Do not exclude Salaries)

• Bond and Interest

• Adult Education

• Special Reserve

• Code 78: Special Education Cooperative
Which Expenditures are Included?

Everything Else
What is Reported at District Level?

Cannot be attributed to a building

- Central Office Staff
- School Board Expenses
- Business Operations (Technology, printing, etc.)
- 2300; 2500; 2900
What is Included in Federal Funds?

Title (Exclude private school funds)

Carl Perkins Special Education

Food Service Grants

CARES Act

NOT Impact Aid – *Considered Local Revenue*
How do you report Special Education?

• All districts report Code 30: Pro-rate per building IEP

Special Education Federal Funds?

• Stand Alone District: Will have Federal Aid in Code 30
How do you report Special Education?

Special Education Federal Funds?

- Cooperative
  - Member District Fed Aid from Sponsoring District
  - Sponsoring District Does Not Report Code 78

- Interlocal
  - Member District Fed Aid from Interlocal
What & How do you Pro-Rate?

Curriculum materials, Technology By Student

Staff development By Teacher

KPERS By Staff Member
What & How do you Pro-Rate?

Some software licenses By Building

PAT/Early Childhood in Separate Building By Elem Building

Custodial Supplies By Square Feet
How and When do you Report?

• Authenticated Web Application

• Open September 1; Due September 25

• Link to ESSA Data:
   https://ksreportcard.ksde.org/essa_expend.aspx?org_no=State&rptType=3
School Finance Contacts

- Craig Neuenswander 785.296-3872 (craign@ksde.org)
- Sara Barnes 785.296-4972 (sbarnes@ksde.org)
- Rose Ireland 785.296.4973 (rireland@ksde.org)
- Christie Wyckoff 785.296.6321 (cwyckoff@ksde.org)
- KSDE Help Desk 785.296.7935 (HelpDesk@ksde.org)
Kansas leads the world in the success of each student.

Kansans CAN

#KansansCan
WestEd Study

• **Effective** = Capable of producing desired result.

• **Efficient** = Achieving desired outcomes while minimizing resources.

• **Kansas schools are 95.6% efficient.** Among the highest in the nation.
ESSA Building Level Expenditures

September 1 – September 25, 2020

Kansas leads the world in the success of each student.
State Reporting

ESSA
Building Expenditures
KUDOS

As of 5:00 PM September 2:

• 50 USDs in Progress (you know who you are)

• 4 USDs Submitted

<table>
<thead>
<tr>
<th>Dist #</th>
<th>District Name</th>
<th>Submit Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>D0208</td>
<td>Wakeeney</td>
<td>09/01/2020</td>
</tr>
<tr>
<td>D0220</td>
<td>Ashland</td>
<td>09/01/2020</td>
</tr>
<tr>
<td>D0255</td>
<td>South Barber</td>
<td>09/01/2020</td>
</tr>
<tr>
<td>D0460</td>
<td>Hesston</td>
<td>08/31/2020</td>
</tr>
</tbody>
</table>
Purpose

This report was developed as a requirement of the federal Every Student Succeeds Act of 2015. The first available year of the report is 2018-2019.

Each State report card is required to include the per pupil for each of the following:

1. Total Current Expenditures
2. Federal Current Expenditures
3. State & Local Current Expenditures
Current Expenditures

Expenditures for the day-to-day operation of schools:

(A) Including expenditures for instruction, administration, attendance and health services, pupil transportation services, operations and maintenance, and food services; but

(B) Not including expenditures for community services, capital outlay (except salaries), debt service, transfers and select funds:
   10-Adult Education; 12-Adult Supplemental Education;
   47-Special Reserve; 78-Special Education Coop;
   80 thru 86-Historical Museum, Public Library, Rec Commission
Current Expenditures

There will be scenarios and issues specific to individual districts and schools that may affect comparability within and between districts.

It is important to consider the limitations of analyzing this data on its own, given the examples noted below, along with other variances. These variances may include:

1. Teacher Seniority
2. Pupil Teacher Ratio
3. Special Needs Students
4. Transportation Costs
5. Free / Reduced Eligibility
6. Bilingual / Migrant Students
7. Number / Age of Bldgs
8. Virtual Students
Current Expenditures

Current Expenditures = Federal + State & Local

Federal Expenditures* = Only expenditures related to 4000-Federal Aid revenue sources (excluding 700-Equipment and 460-Repair of Buildings).

*Impact Aid Districts – Do not include federal impact aid as federal funds as these are intended to replace local tax revenues.

State & Local Expenditures = Current Expenditures minus Federal Expenditures
Current Expenditures

Central Office Building = Only those expenditures associated with establishing and administering policy for operating the school district.

1. Central Office Staff
2. School Board Expenses
3. Business Operations
4. Each of Subfunctions 2300; 2500; 2900)

To avoid duplication, do not include school building level expenditures.
Per Pupil Expenditures (Computed)

Audited FTE Enrollment includes:

1. 9/20/19 FTE (including 4yr at-risk; excluding virtual) plus
2. 2/20/20 FTE (including 4yr at-risk; excluding virtual) plus
3. 9/20/19 FTE Virtual Full-Time (19 years and under) plus
4. 9/20/19 FTE Virtual Part-Time (19 years and under) plus
5. 2019-2020 Virtual Credits* divided by 6 to convert to FTE

*Virtual Credits earned for 20 and older are based on Local Effort submitted in June 2020, therefore, unaudited. It is important to not overstate when submitting Local Effort, otherwise, may skew your Per Pupil.
How are district totals computed?

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

1. KSDE will compile district Total Current Expenditures by adding all regular buildings plus the Central Office.
2. KSDE will compile district Total Federal Expenditures by adding all regular buildings plus the Central Office.
3. The difference will be the district Total State & Local Expenditures.
How are district totals computed?

District Total FTE: Sum of buildings will equal district office EXCEPT for districts that counted students in the Central Office as the funding building.
**How are district totals computed?**

<table>
<thead>
<tr>
<th>Audited FTE Enrollment</th>
<th>Current Expenditures</th>
<th>Federal Expenditures</th>
<th>State &amp; Local Expenditures</th>
<th>Current Expenditures Per Pupil</th>
<th>Federal Expenditures Per Pupil</th>
<th>State &amp; Local Expenditures Per Pupil</th>
</tr>
</thead>
<tbody>
<tr>
<td>√ 103.5</td>
<td>216,046</td>
<td>0</td>
<td>216,046</td>
<td>2,087</td>
<td>0</td>
<td>2,087</td>
</tr>
<tr>
<td>61.5</td>
<td>839,722</td>
<td>18,678</td>
<td>821,044</td>
<td>13,654</td>
<td>304</td>
<td>13,350</td>
</tr>
<tr>
<td>42.0</td>
<td>728,598</td>
<td>18,990</td>
<td>709,608</td>
<td>17,348</td>
<td>452</td>
<td>16,895</td>
</tr>
</tbody>
</table>

**District Total Current Expenditures**: Sum of all regular school buildings PLUS the Central Office.
How are district totals computed?

**District Total Federal Expenditures:** Sum of all regular school buildings PLUS the Central Office. Difference will be State & Local Expenditures.

<table>
<thead>
<tr>
<th>Audited FTE Enrollment</th>
<th>Current Expenditures</th>
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</tbody>
</table>
Is District Average Per Pupil Reasonable?

<table>
<thead>
<tr>
<th>Audited FTE Enrollment</th>
<th>Current Expenditures</th>
<th>Federal Expenditures</th>
<th>State &amp; Local Expenditures</th>
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</tr>
</tbody>
</table>

District Total Current Expenditures = $216,046 + $839,722 + $728,598 = $1,784,366
District Total Current Expenditures Per Pupil = $1,784,366 / 103.5 = $17,240
Should USD Budget (C099) be comparable?

<table>
<thead>
<tr>
<th>TOTAL USD EXPENDITURES</th>
<th>100</th>
<th>2,115,806</th>
<th>53,816</th>
<th>2,101,078</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less: Transfers</td>
<td>105</td>
<td>293,637</td>
<td>xxxxxx</td>
<td>267,774</td>
</tr>
<tr>
<td>NET USD EXPENDITURES</td>
<td>110</td>
<td>1,822,169</td>
<td>xxxxxx</td>
<td>1,833,304</td>
</tr>
</tbody>
</table>

Net Expenditures = $1,833,304

Less C016 Capital Outlay = $71,792
Less C062 Bond & Interest = $0
Less Function 3300 Community Services (all funds) = $0
Less Function 4300 Architect & Engineering Svcs (all funds except C016 already excluded) = $0
Less 460 Repair of Buildings (all funds except C016 already excluded) = $??
Less 700 Equipment = $??
Plus C016 Salaries and Benefits = $28,110
Estimated Total Current Expenditures = $1,789,622 (does not take into account Obj 460 / 700)

District Total Current Expenditures = $216,046 + $839,722 + $728,598 = $1,784,366
District Total Current Expenditures Per Pupil = $1,784,366 / 103.5 = $17,240
How are state totals computed?

State Total Expenditures = Sum of all Districts: Sum of all regular school buildings PLUS the Central Office.

<table>
<thead>
<tr>
<th>USD</th>
<th>KSDE Bldg #</th>
<th>Building Name</th>
<th>Audited FTE Enrollment</th>
<th>Current Expenditures</th>
<th>Federal Expenditures</th>
<th>State &amp; Local Expenditures</th>
<th>Current Expenditures Per Pupil</th>
<th>Federal Expenditures Per Pupil</th>
<th>State &amp; Local Expenditures Per Pupil</th>
</tr>
</thead>
<tbody>
<tr>
<td>Edit</td>
<td>242</td>
<td>Weskan Dist Wallace Co</td>
<td>103.5</td>
<td>216,046</td>
<td>0</td>
<td>216,046</td>
<td>2,087</td>
<td>0</td>
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<td>452</td>
<td>16,895</td>
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How does KSDE use this data?

Each State report card is required to include the per pupil for each of the following:

1. Total Current Expenditures
2. Federal Current Expenditures
3. State & Local Current Expenditures
State Report Card

Welcome to the Kansas Building Report Card

Find Your School

Find a District or Building by Name

by Address

Find using Address, City, or Zip

Within

5 Miles

Search

View State Results

Select from List
## ESSA Expenditures

Expenditures are reflecting those for the normal day-to-day operation of schools as reported by the Local Education Agency. The following expenditures are excluded: capital outlay, school construction and building improvements, equipment and debt services.

<table>
<thead>
<tr>
<th>Organization Level</th>
<th>School Year</th>
<th>Audited Enrollment</th>
<th>Current Expenditures</th>
<th>Federal Expenditures</th>
<th>State &amp; Local Expenditures</th>
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<th>Federal Expenditures Per Pupil</th>
<th>State &amp; Local Expenditures Per Pupil</th>
</tr>
</thead>
<tbody>
<tr>
<td>State</td>
<td>2019</td>
<td>476,482.9</td>
<td>5,439,102.131</td>
<td>621,628,299</td>
<td>4,817,473,832</td>
<td>11.415</td>
<td>1.305</td>
<td>10.110</td>
</tr>
</tbody>
</table>
How do I compare?

State Average Current Expend PP = $11,415
- 81 districts below State Average
- Lowest Current Expend PP = $6,712
- Highest Current Expend PP = $23,529
ESSA User Guide

KSDE – School Finance – Guidelines & Manuals


Manuals

- **18-E Annual Statistical Report - User’s Guide** (PDF) due 8/31/20 -- OPEN
- **Directory Updates Instructions** (PDF) due 8/21/20 -- OPEN
- **Driver Education Data Entry Handbook** (PDF) due 8/31/20 -- OPEN
ESSA Building Expenditures

- KSDE Web Applications
  - https://apps.ksde.org/Authentication/login.aspx
  - LEA Forms

LEA Forms>Form List

--> Click on the form:

- ESSA Building Expenditures Form
- Local Effort Form
- Local Option Budget Percentage
- Mill Rate Form
QUESTIONS
The Kansas State Department of Education does not discriminate on the basis of race, color, 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: KSDE General Counsel, Office of General Counsel, KSDE, Landon State Office Building, 900 S.W. Jackson, Suite 102, Topeka, KS 66612, (785) 296-3201.

### KSDE Help Desk

(785) 296-7935
HelpDesk@ksde.org

### School Finance Contacts

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(785) 296-3872  
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**Sara Barnes**  
Coordinator  
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sbarnes@ksde.org

**Rose Ireland**  
Public Service Administrator  
School Finance  
(785) 296-4973  
rireland@ksde.org

**Christie Wyckoff**  
Public Service Administrator  
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