



ESSA Building Level Expenditures

KSDE
School Finance

September, 2020

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.”



ESSA Building Level Expenditures

Ultimate Goal:

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



ESSA Reporting Format

	USD	State School	Building Name	Audited Enrollment	Current Expenditures	Federal Expenditures	State & Local Expenditures	Current Expenditures Per Pupil	Federal Expenditures Per Pupil	State & Local Expenditures Per Pupil
Edit	244	1154	Burlington High	295.0	0	0	0	0	0	0
Edit	244	1163	Burlington Elementary School	277.5	0	0	0	0	0	0
Edit	244	1165	Burlington Middle School 5 - 8	248.0	0	0	0	0	0	0



ESSA Current Expenditures

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

	USD	State School	Building Name	Audited Enrollment	Current Expenditures	Federal Expenditures	State & Local Expenditures	Current Expenditures Per Pupil	Federal Expenditures Per Pupil	State & Local Expenditures Per Pupil
Edit	244	1154	Burlington High	295.0	0	0	0	0	0	0
Edit	244	1163	Burlington Elementary School	277.5	0	0	0	0	0	0
Edit	244	1165	Burlington Middle School 5 - 8	248.0	0	0	0	0	0	0



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&reportType=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

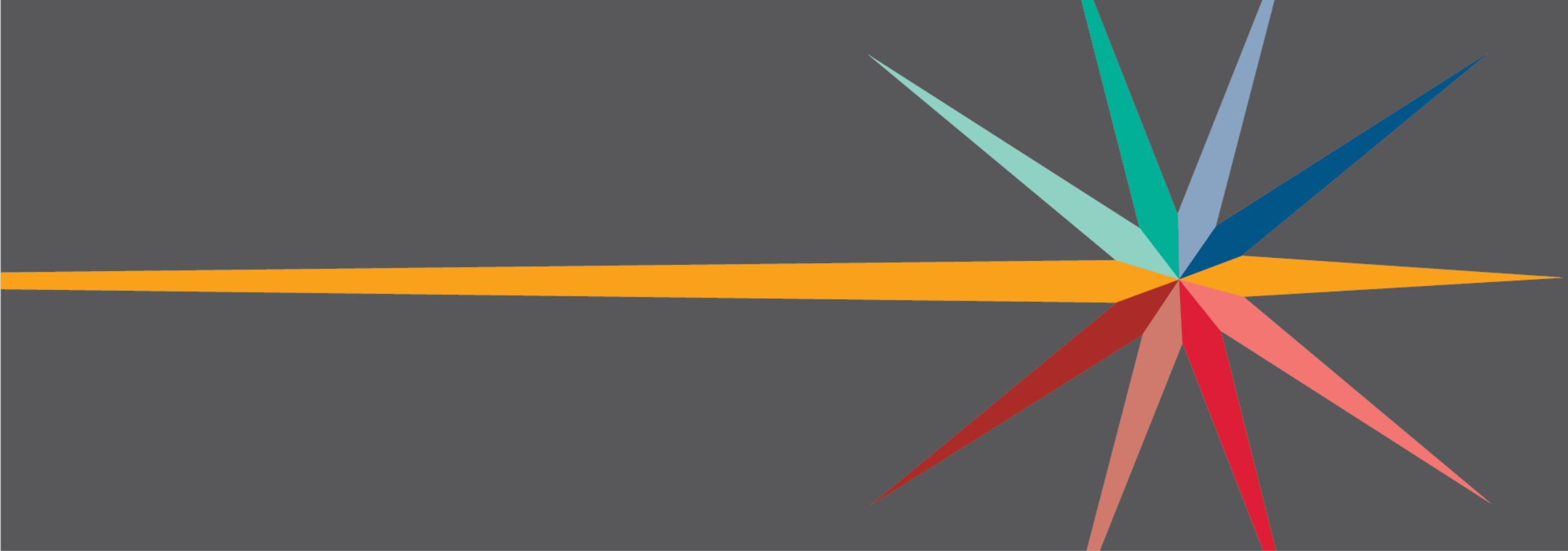
#KansansCan

KANSAS STATE DEPARTMENT OF EDUCATION www.ksde.org

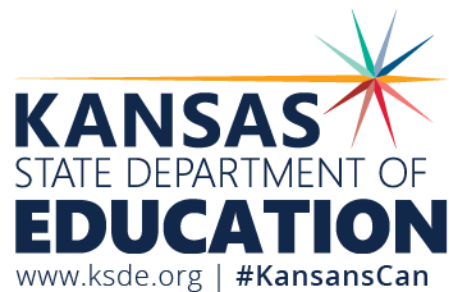
WestEd Study

- **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.





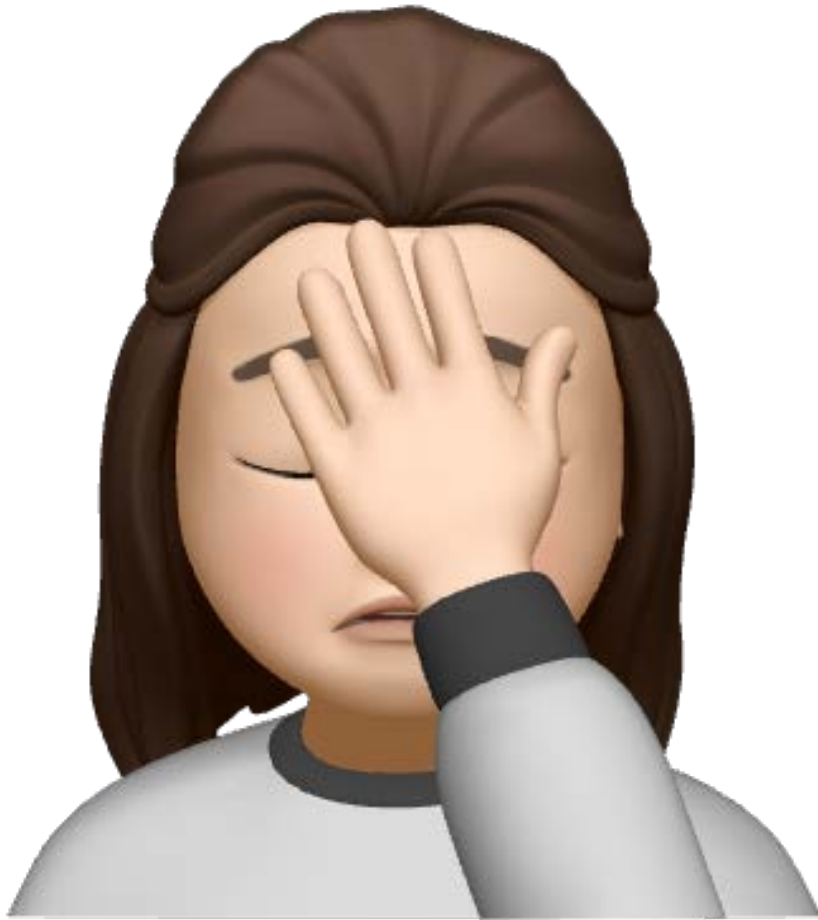
ESSA Building Level Expenditures



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



School districts that have SUBMITTED the 2019-20 ESSA Building Expenditures

Dist #	District Name	Submit Date	
D0208	Wakeeney	09/01/2020	k
D0220	Ashland	09/01/2020	J
D0255	South Barber	09/01/2020	r
D0460	Hesston	08/31/2020	li



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?



Audited FTE Enrollment	Current Expenditures	Federal Expenditures	State & Local Expenditures	Current Expenditures Per Pupil	Federal Expenditures Per Pupil	State & Local Expenditures Per Pupil
✓ 103.5	216,046	0	216,046	2,087	0	2,087
61.5	839,722	18,678	821,044	13,654	304	13,350
42.0	728,598	18,990	709,608	17,348	452	16,895

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?



Audited FTE Enrollment	Current Expenditures	Federal Expenditures	State & Local Expenditures	Current Expenditures Per Pupil	Federal Expenditures Per Pupil	State & Local Expenditures Per Pupil
✓ 103.5	216,046	0	216,046	2,087	0	2,087
61.5	839,722	18,678	821,044	13,654	304	13,350
42.0	728,598	18,990	709,608	17,348	452	16,895

District Total Current Expenditures: Sum of all regular school buildings PLUS the Central Office.

How are district totals computed?



Audited FTE Enrollment	Current Expenditures	Federal Expenditures	State & Local Expenditures	Current Expenditures Per Pupil	Federal Expenditures Per Pupil	State & Local Expenditures Per Pupil
✓ 103.5	216,046	0	216,046	2,087	0	2,087
61.5	839,722	18,678	821,044	13,654	304	13,350
42.0	728,598	18,990	709,608	17,348	452	16,895

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

Is District Average Per Pupil Reasonable?



Audited FTE Enrollment	Current Expenditures	Federal Expenditures	State & Local Expenditures	Current Expenditures Per Pupil	Federal Expenditures Per Pupil	State & Local Expenditures Per Pupil
✓ 103.5	216,046	0	216,046	2,087	0	2,087
61.5	839,722	18,678	821,044	13,654	304	13,350
42.0	728,598	18,990	709,608	17,348	452	16,895

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?



TOTAL USD EXPENDITURES	100	2,115,806	53,816	2,101,078
Less: Transfers	105	293,637	xxxxxx	267,774
NET USD EXPENDITURES	110	1,822,169	xxxxxx	1,833,304

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?



	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	242	1118	Weskan Dist Wallace Co	✓ 103.5	216,046	0	216,046	2,087	0	2,087
Edit	242	1120	Weskan Elem	61.5	839,722	18,678	821,044	13,654	304	13,350
Edit	242	1122	Weskan High	42.0	728,598	18,990	709,608	17,348	452	16,895

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

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



WWW.KSDE.ORG

Popular Resources

[About Us](#)

[Accreditation \(KESA\)](#)

[Agency Wide Calendar](#)

[Authenticated Applications](#)

[Building Report Card](#)

[Career Interest Inventory](#)

[Commissioner](#)

[Data Central](#)

Welcome to the Kansas Building Report Card

Q Find Your School

Find Your School

Find a District or Building by Name

by Address Within

Find using Address, City, or Zip 5 Miles

→ Search View State Results

Select from List

State Report Card



KANSAS
STATE DEPARTMENT OF
EDUCATION

Kansas Report Card 2018-2019

Performance Indicators ▾ Teachers ▾ Demographics Board Goals ▾ Other Results ▾ **ESSA ▾** Data Central

Home / Kansas Report Card

Welcome to the Kansas Building Report Card

Select Organization

Select a District: ▾ Select a Building:

State Totals

State
Website: <http://www.ksde.org>
Email: ksreportcard@ksde.org
Phone: (785) 296-3201

Enrollment
Building: N/A District: N/A

Board Goals and Outcomes

- ESSA Summary
- Accountability Indicators
 - Academic Achievement
 - Gap Comparison
 - Graduation
 - English Language Proficiency
 - Reducing Level 1 Scores
- Office for Civil Rights
 - Civil Rights Data Collection (CRDC)
- Long Term Goals
 - Academic Achievement
 - Graduation
 - English Language Learners
- Participation Rate
 - Summary Report
- Postsecondary Enrollment
 - First Year Enrollment
- Expenditures Report**

How do I compare?



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.

ESSA Expenditures								
Copy	Excel	CSV	PDF					
Organization Level	School Year	Audited Enrollment	Current Expenditures	Federal Expenditures	State & Local Expenditures	Current Expenditures Per Pupil	Federal Expenditures Per Pupil	State & Local Expenditures Per Pupil
State	2019	476,482.9	5,439,102,131	621,628,299	4,817,473,832	11,415	1,305	10,110

[Download Full Results](#) (includes all buildings)

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

<https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Guidelines-and-Manuals>

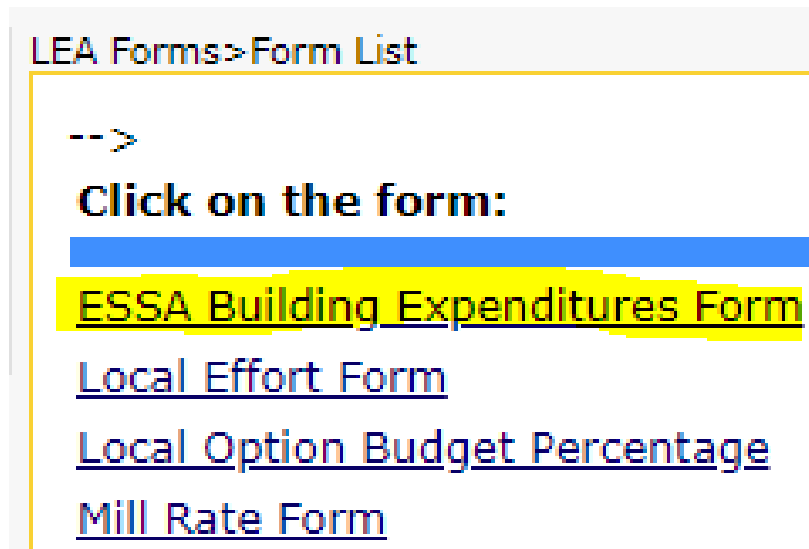
Manuals

- **ESSA Building Expenditures Report - User's Guide** (PDF) - 2019-20 report will open Sept 1-25
- **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





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

Craig Neuenswander
Director
School Finance
(785) 296-3872
craign@ksde.org

Sara Barnes
Coordinator
School Finance
(785) 296-4972
sbarnes@ksde.org

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

Christie Wyckoff
Public Service Administrator
School Finance
(785) 296-6321
cwyckoff@ksde.org

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.

