# May 14, 2019 Standardized Account Code Structure (SACS) Forum, Attachment A Draft

California Department of Education, School Fiscal Services Division

## PROPOSED School-level per-pupil expenditures reporting format

### School-level Expenditures

| **Criteria** | **School A** | **School B** |
| --- | --- | --- |
| A. Federal | $456 | $209 |
| B. State and Local | $6,111 | $4,756 |
| C. *School-level Total* | ***$6,567*** | ***$4,965*** |

### School Share of Central Expenditures

| **Criteria** | **School A** | **School B** |
| --- | --- | --- |
| D. Federal | $161 | $161 |
| E. State and Local | $5,378 | $5,378 |
| F. *School Share of Central Total* | ***$5,539*** | ***$5,539*** |
| **G. Total School Expenditures (C+F)** | **$12,106** | **$10,504** |
| **H. Student Count** | **250** | **450** |

*For each school, the proposed reported data elements will be:*

1. School federal
2. School state and local
3. School subtotal (A+B - collect or calculate?)
4. Central federal
5. Central state and local
6. Central subtotal (D + E - collect or calculate?)
7. Total school expenditures (C + F - collect or calculate?)
8. Student count

*For each LEA, the reported data elements will be:*

LEA federal

LEA state and local

LEA total (collected or calculated?)