

Every Student Succeeds Act Per-Pupil Expenditures Reporting

CALIFORNIA DEPARTMENT OF EDUCATION

FEBRUARY 13, 2020

Every Student Succeeds Act (ESSA) Per Pupil Expenditures (PPE) Reporting Update (1)

The law specific to per-pupil expenditures for State report cards:

Section 1111(h)(1)(C)(x)

(1) ANNUAL STATE REPORT CARD

(C) MINIMUM REQUIREMENTS...

(x) 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 educational agency and each school in the State for the preceding fiscal year.

Every Student Succeeds Act (ESSA) Per Pupil Expenditures (PPE) Reporting Update (2)

The law specific to per-pupil expenditures for LEAs:

Section 1111(h)(2)(C)

(2) ANNUAL LOCAL EDUCATIONAL AGENCY REPORT CARD

(C) MINIMUM REQUIREMENTS.—The State educational agency shall ensure that each local educational agency collects appropriate data and includes in the local educational agency’s annual report the information described in paragraph (1)(C), disaggregated in the same manner as required under such paragraph, except for clause (xii) of such paragraph, as applied to the local educational agency and each school served by the local educational agency...

Every Student Succeeds Act (ESSA) Per Pupil Expenditures (PPE) Reporting Update (3)

Final non-regulatory guidance was recently provided by the ED.

- <https://www2.ed.gov/policy/elsec/leg/essa/report-card-guidance-final.pdf>

The non-regulatory guidance clarified the PPE reporting requirements under ESSA:

- There is no required methodology for calculating PPE, i.e., LEAs have flexibility in determining the methodology.
- There is no requirement to alter local financial systems or for states to collect a greater detailed level of data (e.g., school-level).

ESSA PPE - CDE Guidance

CDE issued a letter on August 1, 2018.

- <https://www.cde.ca.gov/fg/ac/co/essappeltr.asp>

Intended to provide information and guidance to assist LEAs with meeting the PPE reporting requirement.

- Calculation guidelines: included and excluded expenditures, expenditures tracked at the school-level versus LEA-level, student counts
- Reporting and presenting the data
- Preparation considerations

ESSA PPE Calculation (1)

**School-Level Expenditures
(Federal + State/Local)**
plus
**School Share of Central-Level Expenditures
(Federal + State/Local)**
divided by
Student Count

ESSA PPE Calculation (2)

Included Expenditures

- The ESEA requires that per-pupil expenditure calculations include actual personnel and nonpersonnel expenditures of all federal, state, and local funds disaggregated by source of funds.
- The following activities could be included as current expenditures:
 - Instruction
 - Instructional and Student Support Services
 - School and General Administration
 - Plant Operations and Maintenance
 - Student Transportation
 - Food Services
 - Enterprise Operations

ESSA PPE Calculation (3)

Excluded Expenditures

- The following expenditures do not meet the definition of K-12 current expenditures:
 - Debt Service (Function 9100, Object 74XX)
 - Capital Outlays (Function 8500; Object 6XXX)
 - Community Services (Goal 8100, Function 5000)
 - Adult Education (Fund 11; Goal 4XXX)
 - Payments to private schools
 - Payments to other LEAs
 - Payments to charter schools outside the LEA
 - County Services to Districts (Goal 8600)

School-level vs. Central Expenditures

School-Level Reporting

- Contain actual personnel and non-personnel expenditures that are identified to a specific school site (e.g., teacher salaries and benefits, site discretionary – non personnel expenditures).

Central-Level Reporting

- Actual personnel and non-personnel expenditures that could not be identified to a particular school-site.
- Examples of these activities could include:
 - Pupil Transportation
 - Food Services
 - Plant Operations and Maintenance
 - Instructional and Student Support Services
 - General Administration (e.g., Superintendent's Office, Board Services, Fiscal Services)

Allocation of Central-Level Expenditures

Central-level expenditures may be allocated to each school based on metrics deemed appropriate for each type of expenditure. Examples include:

- Number of students served in the school (e.g., for the superintendents salary)
- The percentage of time allocated by LEA personnel to each school (e.g., for staff who serve multiple schools)
- Square footage (e.g., for utility costs)

Student Count

The CDE recommends using enrollment as the student count.

LEAs have the discretion to determine a student count procedure.

The CDE will display the CALPADS Fall 1 Submission enrollment figure for each school.

LEAs need to be consistent with which student count procedure will be utilized each year.

What type of elements will be reported?

School Level Expenditures	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	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

Where will the PPE data be reported?

The data is anticipated to be reported as part of the Local Accountability Report Card (LARC).

- <https://www.cde.ca.gov/ta/ac/le/>

Per pupil expenditure data is expected to be published no later than June 30, 2020.

How will the PPE data be collected?

Data will be collected through a web application.

Access codes were provided to the Superintendent listed within the California School Directory for each LEA, and to the Administrator listed within the California School Directory for each direct-funded charter school.

Amounts can be hand-keyed or prepared in Excel and imported in a CSV (comma delimited) format.

Frequently Asked Questions

1. Do we include preschool expenditures, including amounts reported in the Child Development Fund (12)?

At this time, the CDE does not collect enrollment for preschool and child development activities. Therefore, an LEA would have the flexibility to include or exclude preschool and child development expenditures from their calculation.

2. How do we determine cafeteria expenditures that are federal versus state and local? Since reimbursement funding for both all comes in under one resource code.

In this situation, the CDE recommends to account for these types of expenditures as local expenditures.

3. Do we include special education expenditures? If so, would we include all funding sources?

Yes, special education expenditures from all funding sources would be included in the per-pupil expenditure calculation.

4. For this reporting period, do we use fiscal year 2017-18, or fiscal year 2018-19 data?

For this reporting period, please use fiscal year 2018-19 data.

Questions?

Please email ESSA per-pupil expenditure reporting questions to:

essappe@cde.ca.gov