

2023-24 School Report Card Finance Domain Calculation and Data Entry of the School-Level Spending Per Student Data

Overview

Every Student Succeeds Act (ESSA) guidelines require all schools to include per-pupil expenditures data on annual school report cards as follows:

“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 education agency and each school in the State for the preceding fiscal year.”

The Kentucky Department of Education (KDE) provides the district-level and state-level spending values for the School Report Card based on the audited annual finance receipts and expenditures available in March. To comply with ESSA guidelines, this data is divided by the end of the year membership to create the spending per student data on the State and district report cards.

Districts are required to calculate and enter school-level per pupil expenditures. All expenditures that fall within the ESSA guidelines that have been coded at the district-level must be allocated evenly to the schools in the district. KDE has provided the following guidance via email:

- Directions for pulling the school-level expenditure data from MUNIS to assist with the calculation,
- A spreadsheet to help calculate the school-level expenditures,
- 2023-24 membership data needed for the school-level calculations,
- A glossary to explain what is included in the district and statewide data, and

Guidance documents are also available on the [KDE School Report Card Resources website](#).

District Checklist

There are three financial transparency SRC items each district should complete:

- 1) Review the district data entered by KDE and approve the Financial Transparency domain
- 2) Calculate school-level spending per student and enter data into the collector (REQUIRED)
- 3) Create a district financial narrative and enter it into the collector

For additional information on the spending calculation, contact Jessi Carlton by phone 502-564-3930 ext.2468 or email jessica.carlton@education.ky.gov.

Guidelines for calculating expenditure data

School-level per-student spending calculations must be completed for seven categories per school:

- Personnel Expenditures (Federal Funds)
- Nonpersonnel Expenditures (Federal Funds)
- Personnel Expenditures (State & Local Funds)
- Nonpersonnel Expenditures (State & Local Funds)
- Total Expenditures (Federal Funds)
- Total Expenditures (State & Local Funds)
- Total Expenditures (All Funds)

Each district will have district-level expenses in each of these categories. District-level expenses may include expenditures coded to 000, Central Office (001), Bus Garage (901), or other location codes used for district-level expenses in your system. For Total Expenditures, construction expenditures and debt service should also be held at district-level and allocated to all locations. Examples include expenses coded to functions 4XXX and 5100. All district-level expenses should be allocated to the schools in the district. Please follow the guidance ([Identify Expenditures for SRC FY24](#)) to identify expenditures via MUNIS.

Per Student Spending Calculations

The reports generated in the [Identify Expenditures for SRC FY24](#) guidance will be used to calculate the per student expenditures for each school. Adjust the list of schools in the [2024SRCPerStudent_Calculation](#) workbook to represent your district. Enter the school and district data from the MUNIS report into the correct tab of the spreadsheet. For each category, you will need the spending held at district-level and the school-level spending. The district-level spending is any expenditures in the category **not coded** (allocated) to a specific school. That amount will be pro-rated to all schools in the district. You will also need to enter the 2023-24 school and district memberships which can be found on the school report card or in the [2024SRCMembership](#) file provided. Once the data is entered, the spreadsheet will calculate the school-level per-student spending amounts.

1. Enter the expenditure amounts from MUNIS into the **yellow** fields.
2. Enter the membership counts into the **green** fields.
3. The **blue** fields will be the spreadsheet calculated school-level per student spending amounts.

School Level Spending per Pupil 2020-21					
Total District Wide Expenditures (Personnel/Federal)*	\$	4,222,946.71			
Total District Membership (SAAR)		4299			
	\$	982.31			
Location	Membership (SAAR)	Pro-Rated District Wide Amount for School	Total Personnel Expenditures for Location (Federal)	Personnel(Federal) Per Pupil Expenditures for Location	
Elementary #1	318	\$ 312,374.29	\$ 2,936,659.17	\$ 10,217	
Elementary #2	254	\$ 249,506.50	\$ 2,564,123.00	\$ 11,077	
Elementary #3	323	\$ 317,285.83	\$ 3,676,668.51	\$ 12,365	
Elementary #4	224	\$ 220,037.23	\$ 3,416,367.63	\$ 16,234	
Middle School #1	88	\$ 86,443.20	\$ 761,733.69	\$ 9,638	
Middle School #2	430	\$ 422,392.90	\$ 3,803,120.37	\$ 9,827	
Middle School #3	463	\$ 454,809.10	\$ 3,134,443.21	\$ 7,752	
High School #1	359	\$ 352,648.96	\$ 3,240,894.67	\$ 10,010	
County High School	562	\$ 552,057.70	\$ 3,814,972.68	\$ 7,771	
Alternative School	1278	\$ 1,255,391.00	\$ 10,218,967.05	\$ 8,978	
Total	4299	\$ 4,222,946.71			

* District-wide expenditures (000), including Central Office (001), Bus Garage (901), and other location codes used for district-level expenses.

The amounts highlighted in BLUE will be the amounts you enter into the collector fields on the School Report Card.

Notes:

1. All districtwide expenses must be pro-rated and included in the spending per student calculation. If you know of district-wide expenditures that were used at a specific location, include them in that location's expenditures, but remember to remove those expenditures from the district-wide expenditures being pro-rated to the schools. This will prevent double counting of those expenses.

For example, FRYSCs may have expenditures that are not assigned to a school unit number. These FRYSC expenditures can be included in the correct school's expenditures by adding the expenditures for the FRYSC unit to the expenditures for the school unit. If one FRYSC serves multiple schools, divide the expenditures between the multiple schools.

2. Expenditures used for the Federal and State/Local calculations should follow ESSA guidance and NOT include; programs outside of PK-12 (community service), adult education, or expenditures associated with repaying debts and capital outlays (purchases of land, school construction, and equipment).
3. Expenditures used for the Total Expenditures (All Funds) calculation WILL include construction and debt services. Those expenditures DO NOT have to be allocated to the school-level. They should be held at district-level and pro-rated to all schools, as to not inflate one school's spending per student data.
4. School-level spending per student calculations are required for A1 schools only. Other schools can and should be calculated on the 2024SRCPeStudent Calculation workbook to ensure those expenditures are not inflating other school data.
5. Schools should use the membership from the 2023-24 School Report Card. This data can be found on the [Kentucky School Report Card](#) AND in the membership document emailed to finance officers with these directions.
 - a. NOTE: Membership totals on the SRC DO NOT include preschool students. If an A1 school has a large preschool population, your district may want to manually add the preschool counts from the SRC membership table to the school and district membership totals. This prevents inflation of the school-level expenditure per pupil due to preschool expenses being included without the addition of the preschool student membership counts. Preschool counts were NOT verified via the SAAR, but SRC preschool counts are provided in the 2024SRCMembership document sent to finance officers. Please review the counts for accuracy if your district chooses to use them.
6. If you are a small district with only one school, you may choose to validate the district per-student spending data entered by KDE and then use those same numbers as your school-level data. Since one school is the entire district, the district data will be the same as the school-level data.

Data Entry into School Report Card and Data Validation

All data review and entry will be completed at

<https://portal.kde.otised.net/Account/Login?returnUrl=/LoginRedirect>

District WAAPOCs can grant access to the system. If you have issues, please reach out to your WAAPOC and/or consult the [Accessing SRC Secure Site Instructions](#) guidance.

School-level Spending per Student

Once districts have calculated the per-student spending for each of school, the data for all A1 schools must be entered into the School Report Card. The entered data will be visible on the Spending per Student tabs in the Preview site 15 minutes after data entry.

Navigate to Collection > Submit Collection Data. Choose the school from the dropdown you wish to enter data for and click the edit button for Spending Per Student.

The screenshot shows the Kentucky Department of Education portal. The user is logged in as Jessica Carlton. The navigation bar includes Home, Collection, Preview, Approval, and Help. The 'Submit Collection Data' dropdown menu is open, showing options: Upload Agency Files, Submit Collection Data, Download School Profile Report*, Monitor Collection Progress*, and Superintendent/Finance Messages*. The main content area shows a table of collection data for the 2023-24 school year in Adair County, Adair County Elementary School. The table has columns for Domain, Status, Status Date, Updated By, and Actions. The 'Spending per Student' row is highlighted in red, and a red arrow points to the edit icon in the Actions column.

Domain	Status	Status Date	Updated By	Actions
Access to Technology	Finalized	09/11/2024	dede.conner@education.ky.gov	
Career Studies	Finalized	09/17/2024	admin@fake.fake	
Health Education and Physical Education	Finalized	03/06/2025	windy.spalding@education.ky.gov	
Ineffective Teachers	Finalized	09/17/2024	tessa.harris@education.ky.gov	
Parental Involvement	Finalized	10/29/2024	dhoule@anlar.com	
Precautionary Measures	Finalized	09/17/2024	jcleaver@anlar.com	
Spending per Student	In Progress	04/01/2025	admin@fake.fake	
Visual and Performing Arts	Finalized	08/16/2024	jcleaver@anlar.com	
World Languages	Finalized	11/25/2024	admin@fake.fake	

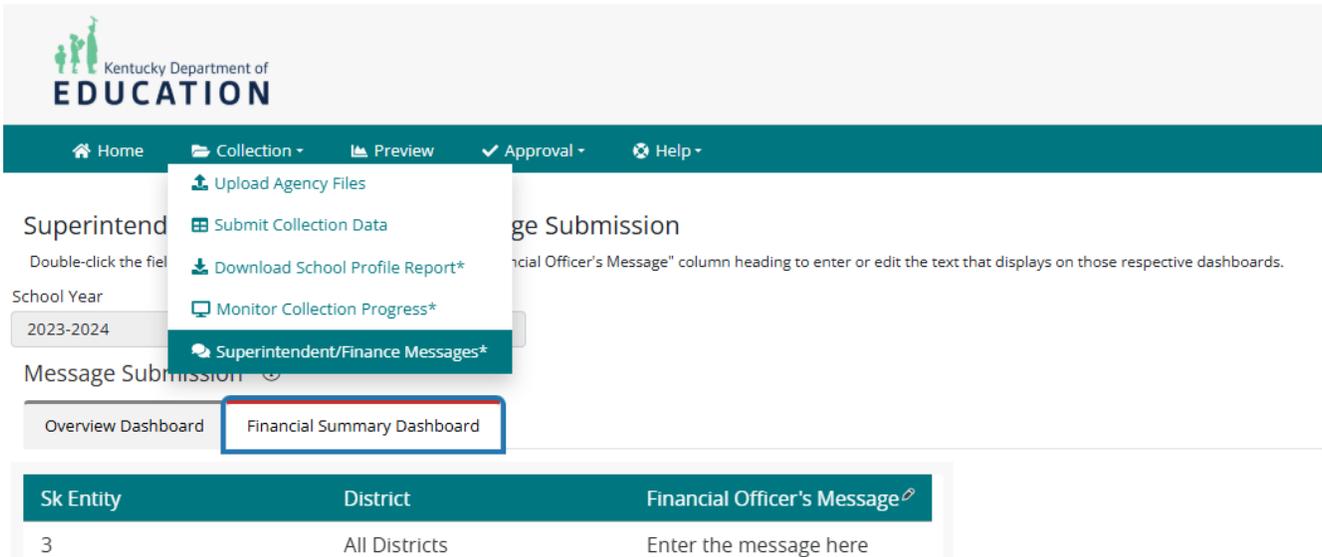
Once in the form, enter the seven spending per student amount and click UPDATE.

NEW: This data can be uploaded to all A1 schools at once via a spreadsheet. If you would like to upload the data instead of entering by school, please reach out to jessica.carlton@education.ky.gov.

Financial Narrative

Districts have the option to enter a financial narrative to be displayed on the school report card. KDE strongly encourages districts to create a narrative. The short 750 character narrative will be displayed on the district's financial transparency page under the header: **Financial message from the superintendent**. This narrative will give parents, community members, and researchers a better understanding of the district's financial picture, which cannot be gathered by looking at the data alone. Below is an example of a financial narrative and the SRC narrative entry screen:

Financial decisions are driven by what is best for our students. Administrative costs are about 20% of our total expenses – 80% are classified as instruction. Administrative costs include salaries/benefits for school administrators, positions that directly impact instruction. Recently, we saw an increase in the number of employees eligible to retire, impacting the annual sick leave payout. As tax collections continue to rise, so do the associated fees.

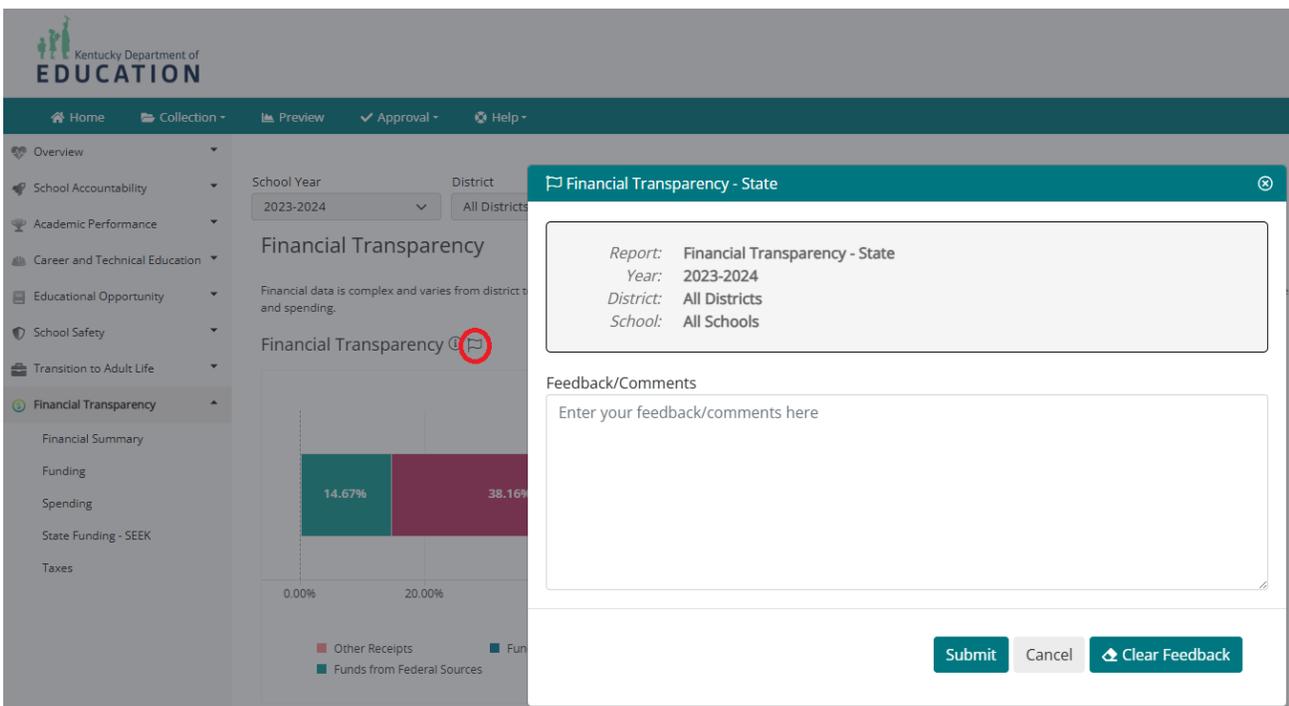


Financial messages are entered at Collection > Superintendent/Finance Message. Then choose the Financial Summary Dashboard tab. Double click “Enter the message here” and type or paste the text.

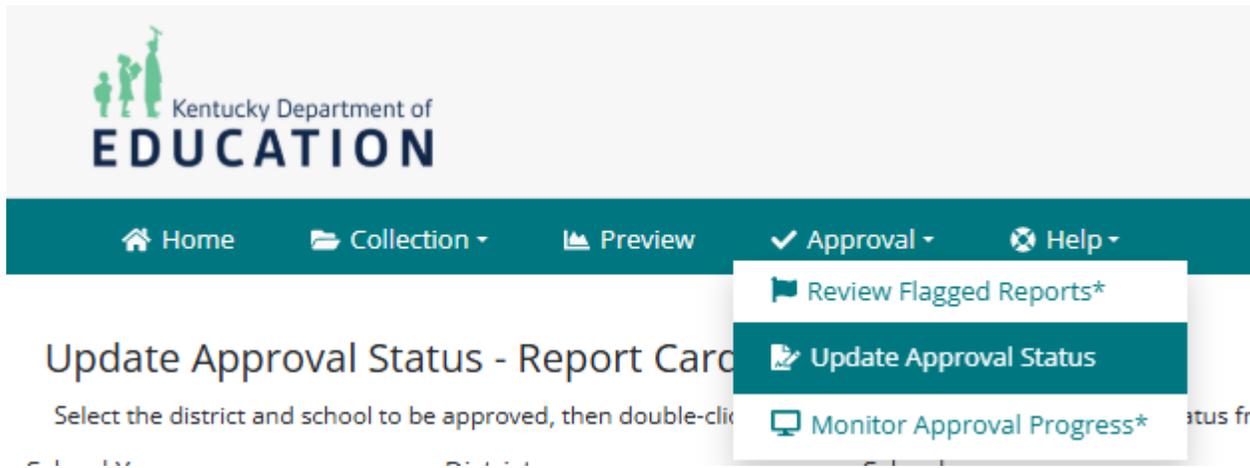
Narratives will display as a message from the superintendent. **Finance officers need to have the narrative language approved by the superintendent.** Also, it is recommended that the narrative be created first as a word document to help ensure correct grammar and spelling. KDE will NOT be editing/checking district entered narratives. Financial Narratives will be visible on the Financial Summary tab in the Preview site 15 minutes after data entry.

Data Validation

Districts are also asked to verify the district-level data entered by KDE. The glossary will define each data point calculated by KDE. If you find an error with the data, please enter a Flag or email jessica.carlton@education.ky.gov.



Once the district-level data has been verified, the Financial Transparency domain should be marked as Approved.



For additional information, User Guides have been provided by AnLar, the School Report Card vendor. The AnLar documentation outlines how to enter per-student spending per school, create the financial narrative and monitor the collection process. These guides can be found under the Help menu.

