

2017-18 School Report Card Finance Domain

Calculation and Data Entry of the School-Level Spending Per Student Data

Overview

Per Every Student Succeeds Act (ESSA) guidelines, beginning on the 2017-2018 school report cards, all schools must include per-pupil expenditures data on annual school 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 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. Expenditures are outlined as,

“Expenditures for the day-to-day operations of schools and school districts for public elementary and secondary education, excluding: programs outside of PK-12 (community service), adult education, and expenditures associated with repaying debts and capital outlays.”

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 per pupil expenditures by school level. 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:

- Directions for pulling the school-level expenditure data from MUNIS to assist with the calculation (below),
- A spreadsheet to help calculate the expenditures (sent via email), and
- Directions from the new school report card vendor (BrightBytes) on how to enter the data into the SRC collector fields (below).

For additional information on the spending calculation, contact Jessi Carlton by phone 502-564-3930 x-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. Those district-level expenses will be allocated to the schools in the district. Please follow the guidance (Identify Expenditures for SRC FY18) to identify expenditures via MUNIS.

Per Student Spending Calculations

The reports generated in the Identify Expenditures for SRC FY18 guidance will be used to calculate the per student expenditures for each school. Adjust the list of schools in the 1718SRCPeStudent 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 district-level spending 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 2017-18 school and district memberships which can be found on the school report card. 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 school level per student spending amounts.

School Level Spending per Pupil 2017-18				
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 Current 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
	4299	\$ 4,222,946.71		
*District-wide expenditures (000), including Central Office (001) and Bus Garage (901), not associated with a location.				

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

Notes:

1. All district wide locations 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. Schools should use the membership from the 2017-18 SAAR. This data can be found on the KDE website AND in the membership document emailed to finance officers with these directions.
3. 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.
4. **Due to changes in the calculation, this year's data will not be comparable to previous year's data. This will be pointed out on the datasets posted to Open House.**

Data Entry into School Report Card

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.

Districts are also asked to verify the district level data entered by KDE. The glossary will define each data point calculated by KDE.

A User Guide has been provided by BrightBytes, the School Report Card vendor. The BrightBytes documentation outlines how to enter the per-student spending per school and how to approve the KDE loaded data.