

2022-23 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,
- 2022-23 membership data needed for the school-level calculations,
- A glossary to explain what is included in the district and statewide data, and
- Directions from the school report card vendor (BrightBytes) on how to enter the data into the SRC collector fields.

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

District Checklist

There are three financial transparency SRC items each district must 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
- 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 FY23) to identify expenditures via MUNIS.

Per Student Spending Calculations

The reports generated in the Identify Expenditures for SRC FY23 guidance will be used to calculate the per student expenditures for each school. Adjust the list of schools in the 2023SRCPerStudent_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 2022-23 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 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.
5. Schools should use the membership from the 2022-23 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 expenditures 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 2223SRCMembership 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

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.

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: **A 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.

The screenshot shows a modal window titled "Narrative" with a close button (X) in the top right corner. The window is divided into two columns. The left column is titled "WHAT IS A NARRATIVE?" and contains the following text: "Each district has a unique financial base. Looking at the data alone on the School Report Card does not explain the financial situation of the district. Ensure that parents, community members and researchers have a more complete picture of the financial situation in your district by providing a brief financial overview. Narratives should be concise and easily understood. Consider noting large-scale projects, initiatives or shifts in funding from prior years." The right column is titled "PUBLISHING YOUR NARRATIVE" and contains two bullet points: "To view your narrative, go to the Financial Summary screen in the Financial Transparency domain." and "Narrative text is limited to 400 characters." Below these columns is a text input field labeled "YOUR NARRATIVE" with a placeholder text "Districts will enter their finance narrative here." and a green circular icon with a white 'G' in the bottom right corner. At the bottom of the modal, there are two buttons: "Cancel" and "Save".

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.

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

For additional information, 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, create the financial narrative and approve the district data loaded by KDE. This guide was emailed to finance officers and is available on the [KDE School Report Card Resources website](#).