

Preparing For School Level Reporting: How To Guide

Per federal law (ESSA Title I, Section 1111) LEAs are required to report:

The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel 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.

Introduction

The federal Every Student Succeeds Act (ESSA) requires all states to begin school-based expenditure reporting. Greater awareness of school-level spending will give Local Education Agencies (LEAs) and local communities an unprecedented opportunity to assess, affirm, and advocate for improved equity within school districts and to better understand the relationship between student outcomes and financial investments. This reporting is not intended to be used for state accountability purposes; rather, we expect the resulting data to be used at the local level to inform decision-making, while also meeting federal requirements. Clearer financial data, coupled with a strong understanding of other data like school demographics, student outcomes, and staffing, will allow leaders to make more data-driven decisions with the goal of increasing the educational success of all students.

This new requirement and the timeline for implementation may present both opportunities and challenges for different LEAs and schools. The Department of Public Instruction (DPI) with the assistance of the Wisconsin Association of School Business Officials (WASBO) have collaborated to create this document which is intended to provide LEAs with guidelines for fulfilling this school-based expenditure reporting requirement.

Beginning in 2018-19, LEAs will report budget and annual report data by school to the DPI. The School Financial Services (SFS) team is developing both a new budget and a new annual report to complement the existing district reports for the collection of this information. The new school level budget report will include school level budgeted expenditures and will be due in December 2018 (the same time as the existing district level PI-1504 Budget Report.) The new school level annual report will include school level actual expenditures reported to DPI in September 2019 (the same time as the existing district level PI-1505 Annual Report.) As directed by federal law, the new 2018-19 school level expenditures will be published on the DPI web site in June 2020.

The per-pupil expenditure data districts are required to report includes actual personnel and non-personnel expenditures for each school plus allocations of district-wide expenditures. The per-pupil expenditures will need to be disaggregated by two fund sources: 1) federal; and 2) a combined state and local.

Districts are encouraged to begin recording expenditures by school on July 1, 2018. This document contains strategies and guidance on how districts can implement this requirement.

We believe that LEAs, themselves, are in the best position to know their own district data. This belief is most notably present in the guidance regarding district-wide expenditures. As will be explained later in this document, each LEA will determine how to report expenditures associated with costs that impact more than one school. LEAs will report most costs either at an individual school level or as part of the district-wide expenditure totals. This guidance document reflects the decision to limit state mandates about district-wide expenditure allocation for school-based expenditure reporting and instead allows districts to make their own expenditure allocation decisions. We believe this will ultimately reflect each LEA's resource allocations more accurately. At the same time, DPI and WASBO recognize that districts may want additional support in guiding them through the possible allocation decisions. For those LEAs seeking recommended practices on allocating district-wide expenditures to schools, this guidance document includes suggestions.

As additional information is developed, it will be available on the School Financial Services web site at <https://dpi.wi.gov/sfs> under "Latest Information". This guidance pertains to the methodology required to account for and calculate school-based expenditures. We recognize that LEAs also require support in interpreting, communicating, and acting upon the reporting outputs. Training opportunities will be available beginning in late summer of 2018.

Summary of How to Prepare For the New School-Level Reporting

The new 2018-19 school level reports will require LEAs to report expenditure amounts (not per pupil amounts) for the school and district allocations. The reports will calculate the per pupil expenditures based on the student enrollment counts included in the report.

1. Beginning on July 1, 2018, the district's ledger should be set up to track those costs that could be assigned by:
 - a. School level
 - b. District -wide level, and
 - c. Exclusions

Once the ledger is set up, all LEA budgeted or actual costs should be identified. DPI and WASBO have created a spreadsheet to assist you in preparing to submit your budgeted or actual costs at <https://dpi.wi.gov/sites/default/files/imce/sfs/xls/School-Level-Costing.xlsx>. This spreadsheet is located on <https://dpi.wi.gov/sfs> under "Latest Information" at [School Level Costing Spreadsheet](#).

2. Identify, from the LEA's total budgeted or actual costs, those costs to be excluded from the school level report.
3. Identify from the remaining LEA costs, those costs funded by federal dollars and those funded from combined state/local dollars.
4. Identify the schools within your LEA and determine a method to match to the schools included on your state performance report cards. LEAs should be able to match or

crosswalk existing school locations to the list of schools included in the state performance report card system. A spreadsheet with the 2017-18 student counts by school and district is located at <https://dpi.wi.gov/sfs> under “Latest Information” at [School Level Reporting – Student Counts](#).

5. Assign remaining costs as either school-specific or district-wide.
6. Verify the sum of all exclusions, school-specific costs, and district-wide costs are equal to the LEA’s total cost.
7. After costs are reported both by school and district-wide, the report will calculate a per pupil expenditure amount based on the student enrollment as reported in the state performance report cards.

Step-By-Step Instructions of How to Prepare School-Level Reporting

1. Beginning on July 1, 2018, the district’s ledger should be set up to track those costs that could be assigned by:
 - a. School level
 - b. District -wide level, and
 - c. Exclusions

Once the ledger is set up, create a report that identifies all of the LEA’s total budgeted or actual costs. This report will be used to identify the cost by levels and exclusions and to record the information on the school level report. DPI and WASBO have created a spreadsheet to assist you in preparing to submit your budgeted or actual costs at <https://dpi.wi.gov/sites/default/files/imce/sfs/xls/School-Level-Costing.xlsx>. This spreadsheet is located on <https://dpi.wi.gov/sfs> under “Latest Information” at [School Level Costing Spreadsheet](#).

Keep in mind that the DPI still has its normal reporting requirements but will be developing both a new budget and new annual report to complement the existing district reports in 2018-19:

- The new school level budget report will be due in December, 2018 (the same time as the existing district level PI-1504 Budget Report). The LEA’s total budgeted costs in the new school level budget report must equal the total costs in the LEA’s PI-1504 Budget Report.
 - The new 2018-19 school level annual report will be due in September, 2019 (the same time as the existing district level PI-1505 Annual Report). The LEA’s total actual costs in the new school level annual report must equal the total costs in the LEA’s PI-1505 Annual Report.
2. Determine which costs the district will exclude from the school level report. Other than the following recommended Standard Exclusions, DPI and WASBO recommend that all

other costs are to be included in either the school level or school share of the district-wide costs.

RECOMMENDED STANDARD EXCLUSIONS

Please review the current list of Recommended Standard Exclusions at <https://dpi.wi.gov/sfs/reporting/slr/format>

- a. LEAs are not required to use the recommended standard exclusions. However, when considering whether or how to report an exclusion, keep in mind that federal law requires the LEA report actual personnel and non-personnel expenditures by school. Generally speaking, non-capital costs within the Instruction (100000) and Support Services (200000) functions would be reported in the school and district per-pupil totals, rather than as exclusions.
- b. Create a report that identifies the exclusions as this total number will be reported in the new school level budget and annual report.
3. From the remaining costs, identify those costs funded by federal dollars and those funded from combined state/local dollars.
 - a. Federal dollars may come to the LEA either through DPI (ex: IDEA) or direct from the source (ex: Carol M. White Physical Education Program (PEP) grants).
 - i. DPI and WASBO recommend using a project code to delineate costs funded with federal dollars for Source codes 713, 730, 751, 752, and 791.
 - ii. For federal dollars received through DPI, use the DPI-recommended project codes at <https://dpi.wi.gov/sfs/finances/aids-register/aids-register-coding>.
 - iii. For federal dollars received direct from the source (not passed through DPI), the district selects a project code in the 840-849 range.
 - iv. Federal Impact Aid replaces the local property tax and is considered State/Local.
 - b. LEA's may elect to assign a project code to non-special education costs funded from combined state/local dollars.
4. Identify the schools within your LEA and assign an appropriate 3 digit WUFAR location code to the school. See Appendix A at <https://dpi.wi.gov/sfs/finances/wufar/overview> for Location/Organization dimension summary. Or, directly at [Optional Local Dimensions](#) (location/organization). A spreadsheet with the 2017-18 student counts by school and district is located at <https://dpi.wi.gov/sfs> under "Latest Information" at [School Level Reporting – Student Counts](#).
 - a. LEAs may have used location codes within its financial software system for many purposes, including; to identify schools, programs, charter schools located within

- an existing school, physical buildings, or tracking other specific non-building costs.
 - b. LEAs should assign school location codes. Appendix A WUFAR identifies 100s for elementary schools, 200s for middle schools, 300s for junior high schools, and 400s for high schools.
 - c. DPI assigns each school within an LEA a code that is used for school identification purposes in areas such as the state school level performance report cards.
 - d. LEAs should match or crosswalk the 3 digit school location codes (Appendix A WUFAR) to the DPI assigned school codes.
5. Assign all remaining federal and combined state/local costs, both personnel and non-personnel, as either school-specific or district-wide. Generally speaking, at a minimum, all budgeted and actual costs within the Instruction (100000) and Support Services (200000) functions would be included.
- a. School-specific costs include those personnel and non-personnel costs that can be directly assigned or attributed to a school.

School-specific allocation example:

A music teacher who works in three school locations; 20% in school A, 30% in school B, and 50% in school C would have their salary, benefits, and other related expenditures allocated to the schools accordingly.

Expenditure Type	Teacher Total - 100% Time	School A - 20% Time	School B - 30% Time	School C - 50% Time
Salary	80,000	16,000	24,000	40,000
Benefits	16,000	3,200	4,800	8,000
Supplies	700	140	210	350
Total Costs	96,700	19,340	29,010	48,350

- b. District-wide costs include those personnel and non-personnel costs that are not directly assigned or attributed to a specific school.
 - i. DPI and WASBO recommend including costs in the following WUFAR functions be identified as district-wide costs: 251000, 252000, 254000, 256000 (except field trips by building), 258000, 259000, 260000, and 270000.
 - ii. Staff who are not allocated to a specific school may be identified as a district-wide cost. For example, physical therapists are assigned to provide services to multiple schools and the amount of time spent within a school changes based on individual student needs. In this case, the costs associated with the physical therapist would be considered a district-wide cost.

- iii. The district may assign to the district-wide category, programs the district chooses to place at one school or another, that are not reflective of the Per Pupil Expenditure (PPE) at the school. For example, a district might provide certain special education services for all district students at only one particular school.
 - iv. Examples of other possible district-wide costs include substitute staff and summer/interim session courses.
6. Verify the sum of all exclusions, school-specific costs, and district-wide costs are equal to the LEA's total cost.
7. After costs are identified as either school-specific or district-wide, the report will calculate a per pupil expenditure amount based on the student enrollment as reported in the state performance report card. A spreadsheet with the 2017-18 student counts by school and district is located at <https://dpi.wi.gov/sfs> under "Latest Information" at [School Level Reporting – Student Counts](#). Or, directly at https://dpi.wi.gov/sites/default/files/imce/sfs/xls/2017-18_Enrollment_Counts_by_School_June_29_2018.xlsx.

Technical information has been moved to a separate document at <https://dpi.wi.gov/sfs/reporting/slr>