



West Virginia DEPARTMENT OF
EDUCATION

ESSA Requirement for Per Pupil Expenditure Data by School

Presented by:

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Every Student Succeeds Act (ESSA) Language

ESSA requires that all State Education Agencies (SEAs) report the following:

“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.”

Reporting Deadlines

- The initial deadline to include this new data on the SEAs school report cards was December 31, 2018 for the 2017-18 school year.
- On June 28, 2017, the Acting Assistant Secretary for USDE released a letter to all State Title I Directors and State Fiscal Coordinators indicating that SEAS may delay until the reporting until the 2018-19 school year.
- Although an extension is available to states if necessary, WV plans to proceed with the original deadline for the 2017-18 school year.

Report Format

- WVDE is attempting to follow, to the extent possible, the Interstate Financial Reporting (IFR) model that was developed by the Financial Transparency Working Group (FiTWiG).
- The FiTWiG is a group of 39 state agencies and 20 plus school districts that worked collaboratively to develop a voluntary reporting model that met the minimum criteria in the federal regulations but which would also allow for more meaningful comparisons across states.

Expenditure Coding in West Virginia

- West Virginia is one of the fortunate states that has a statewide chart of accounts with an existing location code field.
- Approximately 80% of the expenditures in West Virginia are already coded at the location level because salaries and benefit costs are coded by location.
- That leaves 20% of the expenditures in a county that may or may not be coded to a specific location. As discussed at prior Spring ASBO conferences, there are some costs that would not need to be recorded at the school location level because of the significant burden it would cause on LEA finance staff. Examples include central office expenditures, student transportation costs, etc.

Non-Personnel Expenditure Coding

- If you can easily identify an expenditure with a specific school or schools, charge that expenditure to the appropriate location code(s):
 - If a purchase is made for a particular school, it should be charged to that location.
 - If a purchase is made for a particular student, it should be charged to the location code of the school in which the student is enrolled in WVEIS. One example would be Mountaineer Challenge Academy (MCA) tuition – charge the tuition to the specific location level of the student sent to MCA.
 - Utility Costs should be coded at the specific location level (ex: electric, gas, water, sewer, etc.).
 - Supplies (Maintenance, Custodial, General, etc.) purchased for a specific school.
 - School specific Professional Development programs.

Non-Personnel Expenditure Coding (Cont.)

- **Food and other non-payroll child nutrition costs should be reported at the individual school locations.**
 - Some counties were already doing this for each purchase.
 - For counties that do not initially code such purchases to the school location level, the expenditures are to be **allocated at year end on the basis of the number of meals served** via a journal entry in WVEIS.
 - **Such an allocation of these costs is required for the 2017-18 school year.**

Non-Personnel Expenditure Coding (Cont.)

- **All Pre-K Collaborative payments should also be coded to a specific school location so that the costs follow the student.**
 - Unfortunately, county boards seem to handle Pre-K enrollment differently so more specific guidance can't be given.
 - **Each CSBO will need to work with their Pre-K director to determine at which school the students attending each Pre-K Collaborative site are enrolled in WVEIS and code the payments to the Pre-K Collaborative site to that school location since the students are included in that school's enrollment count.**
 - Ideally, the school in which the students are enrolled in WVEIS will be the same school that provides lunches to the collaborative site (if applicable).

Non-Personnel Expenditure Coding (Cont.)

- **The coding of textbook expenditures will be at the discretion of each LEA since they will generally be immaterial to the overall PPE calculation.**
 - If it is relatively easy to allocate the cost of the textbooks to the applicable schools based on student enrollment or some other similar factor, county boards are encouraged to code to the school location level.
 - However, we recognize that for county boards with a larger number of schools, this may be more difficult and coding to a centralized location code will be acceptable.

Examples of Central Office Level Expenditures that Do Not Require Allocation in WVEIS

- Student Transportation Costs
- Maintenance Supplies not specific to a school (purchases made for specific repairs at a school should be coded to the location level)
- Custodial Supplies not specific to a school (purchases made for custodial supplies at a specific school should be coded to the location level)
- Supplies purchased for central office staff
- Financial statement audit costs

Examples of Central Office Level Expenditures that Do Not Require Allocation in WVEIS (Cont.)

- Most legal fees (unless directly associated with an issue for a specific school that can be easily identified)
- County-wide professional development programs (programs for a specific school should be coded to the location level)
- Unfunded Retirement Liability For/On Behalf Payments
- Out-of-State Tuition for Special Education Students

Location Codes without Enrollment

- 6XX (Special Education Centers) and 7XX (Vocational/Technical and Adult Centers)
 - These location codes do not have enrollment associated with them.
 - Those expenses will be included in the district wide amounts and allocated across the district.

Location Codes without Enrollment (Cont.)

- MCVC expenses:
 - If you are the fiscal agent for an MCVC, please review the MCVC amounts in the handout entitled **MCVC Expenses**.
 - Funds 13 and 63 are excluded from the report.
 - Transfers are excluded from the report.
 - Any mis-codings must be corrected for FY18 and forward.

Location Codes without Enrollment (Cont.)

- Location Codes 1XX – 5XX
 - We discovered many elementary through high school location codes with expenses coded to them, but no enrollment associated with them.
 - There could be valid reasons for expenses with no enrollment at these locations:
 - A school was closed, but there were final expenses associated with that location.
 - A building is being used for storage or some other reason, and there are utility costs, etc. associated with it.

Location Codes without Enrollment (Cont.)

- Please refer to the handout entitled **Elementary – High School Location Codes With Expenses, But No Enrollment.**
 - If your county is on the list, check to make sure that the expenses coded to these locations are valid and correct.
 - If there are mis-codings, please **correct for FY18 and forward.**
 - **Expenses for locations without enrollment will be included in the district wide amounts and allocated across the district.**