



West Virginia DEPARTMENT OF
EDUCATION

ESSA School-Level Per Pupil Expenditures: FY18 Data

Presented by:

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12/7/18

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.”



West Virginia DEPARTMENT OF
EDUCATION

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 and **the school level PPE data will be posted on the Balanced Scorecard for each county by December 31, 2018.**

County Responsibility

- **Although county boards of education will not be responsible for performing the school-level PPE calculations, county boards of education are ultimately responsible for the data reported for their schools.**
- The calculations performed by WVDE are based on an established methodology that utilizes the WVEIS financial data files submitted by each county board of education as well as the county's certified October 1st State Aid Headcount Enrollment.
- **Since the calculations are based on the county's financial data, the county finance office will be responsible for answering questions regarding the school-level PPE data reported for their own county.** The WVDE will not be able to explain variances between schools within a county.

Report Format

- WVDE's report format for the school-level PPE information follows, 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 state agencies and 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.

Sample Format

Per Pupil School Level Expenditures – Federal \$	\$ 119.34
Per Pupil School Level Expenditures – State/Local \$	\$4844.05
Per Pupil District Level Expenditures – Federal \$	\$ 312.51
<u>Per Pupil District Level Expenditures – State/Local \$</u>	<u>\$4,034.25</u>
Per Pupil Grand Total Expenditures	<u>\$9,310.15</u>

PPE Breakdown – School Level

- The Per Pupil School Level Expenditures are based on the expenditures coded in WVEIS to the specific location code for that school, divided by the October 1st headcount enrollment for that school.
- The expenditures are broken down into federal versus state/local amounts based on the specific account codes utilized in WVEIS, with the project code of the expenditures as the primary factor determining in which category the costs fall.
- Because the costs are specific to each school location within the county, the Per Pupil School Level Expenditure amounts will vary among schools.

PPE Breakdown – District Level

- The Per Pupil District Level Expenditures are based on the expenditures coded in WVEIS to a central office location code, divided by the October 1st headcount enrollment for the entire county.
- The expenditures are broken down into federal versus state/local amounts based on the specific account codes utilized in WVEIS, with the project code of the expenditures as the primary factor determining in which category the costs fall.
- Because the costs are at the district level within the county and divided by the county total enrollment, the Per Pupil District Level Expenditure amounts will be the same for all schools within the county.

PPE Calculations: Exclusions

- Certain expenditures are excluded from the PPE calculations performed for the county boards of education. The exclusions were determined based on the discussions of the FITWiG as well as informal guidance to follow the federal financial reports (NPEFS and F33) to the extent possible.
- Expenditures recorded in the following funds are excluded from the calculation:
 - Fund 16 – Trust/Agency
 - Fund 14 and 64 – RESA/ESC
 - Fund 13 and 63 – MCVC
- Expenditures recorded in the following Program/Function Codes are excluded from the calculation:
 - 5XXXX – Nonpublic School Expenditures
 - 6XXXX – Adult Education Programs
 - 7XXXX – Interfund Transfers
 - 8XXXX – Community Services
 - X4XXX – Facilities Acquisition and Construction
 - X51XX – Debt Service

PPE Calculations: Exclusions (Cont'd)

- Expenditures recorded in the following object codes are excluded from the calculation:
 - Object 56X – Tuition
 - Object 71X – Land & Improvements
 - Object 72X – Buildings
 - Object 83X – Debt Related Expenditures
 - Object 84X – Reserved
 - Object 91X – Fund Transfers Out
 - Object 92X – Bond Related Payments
- Expenditures recorded in the following location codes are excluded from the calculation:
 - 8XX – Private Schools
 - 9XX – Parochial Schools

General Coding Guidance: Payroll Expenditures

- All payroll-related costs should be associated with a specific location code in WVEIS.
- Employees who are serving a specific school or schools should be coded accordingly to those location codes. This may involve split-coding an employee's salary in WVEIS to multiple location codes as appropriate based on the amount of time spent at each location.
- Employees who work in the central office can be coded to a central office location code.

General Coding Guidance: Non-Payroll Expenditures

- Non-payroll expenditures should also be coded to a specific location code in WVEIS if the district can easily identify an expenditure with a specific school or schools.
- 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 (ex: MCA Tuition).
- Utility costs should be coded to the specific location level and not lumped into a central office code.
- Food and other non-payroll child nutrition costs should be reported at the individual school location. It is permissible for districts to record at a central office location code throughout the year and allocate the costs at year-end to the school locations based on the number of meals served at each location.

General Coding Guidance: Non-Payroll Expenditures (Cont'd)

- All Pre-K Collaborative payments should be coded to the specific school location in a manner such that the costs follow the student.
- The coding of textbook expenditures to the central office versus school locations is at the discretion of each LEA based on the ease of splitting the cost among the schools. LEAs with a high number of schools in the county may have more difficulty allocating the cost among the schools than a smaller district with only a few locations.
- Examples of expenses that can be coded to a central office location include but are not limited to: annual financial statement audit costs, supplies purchased for central office staff or which cannot be associated with a specific school, most legal fees, county-wide professional development costs, unfunded retirement liability costs, out-of-state tuition for special education students, etc.



Any questions?



**COUNTY BOARDS OF EDUCATION
WITH MORE THAN 25% OF FOOD EXPENDITURES
CODED TO THE CENTRAL OFFICE LOCATION (001)
FOR THE 2017-18 SCHOOL YEAR**

County	Percentage of Food Expenses Coded to Central Location
Berkeley	53.60%
Cabell	54.50%
Greenbrier	55.10%
Marion	50.97%
Mason	61.84%
Mingo	52.15%
Pendleton	48.58%
Raleigh	48.74%
Wayne	61.31%

Coding Path Document

OVERALL for School Level Reporting

Funds

Exclude:

16 - Trust/Agency

14 and 64 - RESA

13 and 63 - MCVC

Program/Function

Include:

1XXXX, 2XXXX, 3XXXX, 4XXXX, 9XXXX

Exclude:

5XXXX - Non-Public School Programs

6XXXX - Adult Education Programs

7XXXX - Interfund Transfers

8XXXX - Community Services

X4XXX - Facilities Acquisition and Construction

X51XX - Debt Service

Objects

Include:

1XX, 2XX, 3XX, 4XX, 5XX, 6XX, 8XX, 9XX

73X, 74X

Exclude:

Object 56X - Tuition

Object 71X - Land & Improvements

Object 72X - Buildings

Object 83X - Debt Related Expenditures/Expenses

Object 84X - Reserved

Object 91X - Fund Transfers Out

Object 92X - Bond Related Payments

Location:

Exclude:

8XX - Private

9XX - Parochial

**** Pre-K enrollment and all pre-k costs will included at the school level.**

**** For Project 88YXX - See the Food Service tab**

STATE & LOCAL BREAKDOWN

Include Projects

00YXX - 29YXX

35YXX ← Per NCES, these should be
38Y7X ← treated as local expenditures.

61Y1X, 61Y5X, 61Y7X, 61Y8X

62Y1X and 62Y3X

63Y1X and 63Y3X

67Y1X and 67Y3X

68Y1X and 68Y3X

70Y1X and 70Y3X

71Y1X and 71Y3X

72Y1X and 72Y3X

74Y1X and 74Y3X

78YXX

79Y3X

80Y1X and 80Y3X

84Y1X

89YXX

90YXX - 99YXX

FEDERAL BREAKDOWN

Include Projects

31YXX -34YXX

38Y1X-38Y6X

39YXX - 60YXX

61Y2X, 61Y3X, 61Y4X, 61Y6X

62Y2X

63Y2X

67Y2X

68Y2X

70Y2X

71Y2X

72Y2X

74Y2X

79Y2X

80Y2X

84Y5X

STATE & LOCAL FOOD SERVICE REVENUES

Include Funds

11, 12, 61

Include Project

88YXX

Include Revenue Source

01XXX - 03XXX

052XX

***** Food Service expenditures are allocated based on how the Food Service revenues are coded.**

FEDERAL FOOD SERVICE REVENUES

Include Funds

11, 12, 61

Include Project

88YXX

Include Revenue Source

04XXX

Calculate the state and local percentage of total food service revenues
Calculate the federal percentage of total food service revenues

TOTAL FOOD SERVICE EXPENDITURES

Include Funds

11, 12, 61

Include Project

88YXX

Calculate the state and local expenditures from the state and local percentage of total food service revenues calculated above
Calculate the federal expenditures from the federal percentage of total food service revenues calculated above

**ESSA PER PUPIL
FOOD SERVICE EXAMPLE**

SCENARIO:

1,500,000 state/local revenue (revenue coded to 01XXX, 02XXX, 03XXX, or 052XX) in project 88

500,000 federal revenue (revenue coded to 04XXX) in project 88

\$ 2,000,000 Food Service Revenue

75% state/local

25% federal

***This means that for all the locations for your county, 75% of the food service expenditures will be listed as state/local and 25% will be listed as federal.

FOR EXAMPLE:

You have 750,000 coded to expenditures in project 88 in location 201.

The state/local portion for location 201 would be 562,500 ($750,000 \cdot .75$)

The federal portion for location 201 would be 187,500 ($750,000 \cdot .25$)

Gilmer County PPE Example

**GILMER COUNTY
ESSA PER PUPIL GRID RESULTS
EXAMPLE FOR FY18 DATA**

LOC ENR	EXP ST	EXP FED	Total Expenditures	ST PER PUP	FED PER PUP	TOT SITE	SH ST PER PUP	SH FED PER PUP	SH TOT	GR TOT	LOC_NAME
001	3,432,046.48	526,307.30	3,958,353.78	-	-	-	-	-	-	-	CENTRAL OFFICE
206	3,221,204.74	362,615.74	3,583,820.48	7,158.23	805.81	7,964.04	4,306.20	660.36	4,966.56	12,930.60	ELEMENTARY SCHOOL
501	3,085,671.62	179,730.37	3,265,401.99	8,892.42	517.95	9,410.37	4,306.20	660.36	4,966.56	14,376.93	HIGH SCHOOL
9999	9,738,922.97	1,068,653.55	10,807,576.52	7,913.27	680.48	8,593.75	4,306.20	660.36	4,966.56	13,560.31	COUNTY TOTAL

NOTE:

**The following pages contain data from Gilmer County
for example purposes only.**

**The pages do not include all the detail that makes up
the total at the bottom of the page.**

**GILMER COUNTY
ESSA PER PUPIL
GRID RESULTS EXAMPLE
TOTAL EXPENDITURES**

INTERNAL ACCOUNT							TOTAL
GWCNTY	NUMBER	FND	PROJ	PRFN	OBJ	LOC	TOTAL
22	6143810222101210	61	43810	22210	121	001	25,052.85
22	6143810222102110	61	43810	22210	211	001	6,158.24
22	6143810222102180	61	43810	22210	218	001	1,416.00
22	6143810222102210	61	43810	22210	221	001	1,807.78
22	6143810222102330	61	43810	22210	233	001	1,879.01
22	6143810222102620	61	43810	22210	262	001	50.83
22	6150810313426115	61	50810	31342	611	501	5,904.56
22	6159610122136575	61	59610	12213	657	501	(2,171.50)
22	6159710122136575	61	59710	12213	657	501	(160.50)
22	6159810121706575	61	59810	12170	657	501	99.00
22	6159810122136575	61	59810	12213	657	501	10,477.00
22	6159810122136970	61	59810	12213	697	001	2,700.00
22	6170610313115825	61	70610	31311	582	501	250.00
22	6170710313115825	61	70710	31311	582	501	90.00
22	6172610313115825	61	72610	31311	582	501	115.00
22	6172710313115825	61	72710	31311	582	501	265.00
22	6172810313115825	61	72810	31311	582	501	295.00
22	6172811313115825	61	72811	31311	582	501	149.00
22	6188610131216340	61	88610	13121	634	000	11,820.52
22	6188710131211215	61	88710	13121	121	501	10.40
22	6188710131212215	61	88710	13121	221	501	0.80
22	6188710131212335	61	88710	13121	233	501	0.80
22	6188710131212645	61	88710	13121	264	501	0.24
22	6188710131216320	61	88710	13121	632	000	(164.33)
22	6188710131216340	61	88710	13121	634	000	10,868.78
22	6188810131111212	61	88810	13111	121	206	26,914.75
22	6188810131112112	61	88810	13111	211	206	14.40
22	6188810131112212	61	88810	13111	221	206	1,991.59
22	6188810131112332	61	88810	13111	233	206	2,018.58
22	6188810131112642	61	88810	13111	264	206	669.84
22	6188810131211212	61	88810	13121	121	206	60,659.50
22	6188810131211215	61	88810	13121	121	501	77,263.98
22	6188810131212112	61	88810	13121	211	206	8,524.60
22	6188810131212115	61	88810	13121	211	501	12,929.60
22	6188810131212182	61	88810	13121	218	206	2,040.00
22	6188810131212185	61	88810	13121	218	501	4,080.00
22	6188810131212212	61	88810	13121	221	206	4,640.30
22	6188810131212215	61	88810	13121	221	501	5,672.75
22	6188810131212332	61	88810	13121	233	206	4,549.41
22	6188810131212335	61	88810	13121	233	501	5,794.83
22	6188810131212625	61	88810	13121	262	501	29.86
22	6188810131212642	61	88810	13121	264	206	1,509.62
22	6188810131212645	61	88810	13121	264	501	1,557.37
22	6188810131215820	61	88810	13121	582	001	30.00
22	6188810131216320	61	88810	13121	632	000	38,011.79
22	6188810131216320	61	88810	13121	632	001	(342.69)
22	6188810131216322	61	88810	13121	632	206	(1,000.00)
22	6188810131216340	61	88810	13121	634	000	204,237.44
22	6188810131216342	61	88810	13121	634	206	(6,000.00)
22	6188810131216360	61	88810	13121	636	000	25,452.27
22	6188810131216360	61	88810	13121	636	001	3,450.17
22	6188810131216362	61	88810	13121	636	206	(1,585.00)
22	6188811131216342	61	88811	13121	634	206	1,000.00
22	6188812131217335	61	88812	13121	733	501	12,000.00
22	6188880131215910	61	88880	13121	591	088	28,358.72
22	6188890131216342	61	88890	13121	634	206	1,000.00
22	61998101111111561		99810	11111	111	501	1,380.00

Notice that the County total expenditures do not agree to the total PPE expenditures. This is because of the items that must be excluded to arrive at PPE expenditures.

11,690,305.24 ←

**GILMER COUNTY
ESSA PER PUPIL
GRID RESULTS EXAMPLE
TOTAL PPE EXPENDITURES**

INTERNAL ACCOUNT		TOTAL PPE EXPENDITURES									
GWCNTY	NUMBER	FND	PROJ1&2	PROJ	PRFN1	PRFN1&2	PRFN	OBJ1	OBJ	LOC	TOTAL
22	614381022210121(61		43	43810	2	22	22210	1	121	001	25,052.85
22	614381022210211(61		43	43810	2	22	22210	2	211	001	6,158.24
22	614381022210218(61		43	43810	2	22	22210	2	218	001	1,416.00
22	614381022210221(61		43	43810	2	22	22210	2	221	001	1,807.78
22	614381022210233(61		43	43810	2	22	22210	2	233	001	1,879.01
22	614381022210262(61		43	43810	2	22	22210	2	262	001	50.83
22	615081031342611(61		50	50810	3	31	31342	6	611	501	5,904.56
22	615961012213657(61		59	59610	1	12	12213	6	657	501	(2,171.50)
22	615971012213657(61		59	59710	1	12	12213	6	657	501	(160.50)
22	615981012170657(61		59	59810	1	12	12170	6	657	501	99.00
22	615981012213657(61		59	59810	1	12	12213	6	657	501	10,477.00
22	615981012213697(61		59	59810	1	12	12213	6	697	001	2,700.00
22	617061031311582(61		70	70610	3	31	31311	5	582	501	250.00
22	617071031311582(61		70	70710	3	31	31311	5	582	501	90.00
22	617261031311582(61		72	72610	3	31	31311	5	582	501	115.00
22	617271031311582(61		72	72710	3	31	31311	5	582	501	265.00
22	617281031311582(61		72	72810	3	31	31311	5	582	501	295.00
22	617281131311582(61		72	72811	3	31	31311	5	582	501	149.00
22	618861013121634(61		88	88610	1	13	13121	6	634	000	11,820.52
22	618871013121121(61		88	88710	1	13	13121	1	121	501	10.40
22	618871013121221(61		88	88710	1	13	13121	2	221	501	0.80
22	618871013121233(61		88	88710	1	13	13121	2	233	501	0.80
22	618871013121264(61		88	88710	1	13	13121	2	264	501	0.24
22	618871013121632(61		88	88710	1	13	13121	6	632	000	(164.33)
22	618871013121634(61		88	88710	1	13	13121	6	634	000	10,868.78
22	618881013111121(61		88	88810	1	13	13111	1	121	206	26,914.75
22	618881013111211(61		88	88810	1	13	13111	2	211	206	14.40
22	618881013111221(61		88	88810	1	13	13111	2	221	206	1,991.59
22	618881013111233(61		88	88810	1	13	13111	2	233	206	2,018.58
22	618881013111264(61		88	88810	1	13	13111	2	264	206	669.84
22	618881013121121(61		88	88810	1	13	13121	1	121	206	60,659.50
22	618881013121121(61		88	88810	1	13	13121	1	121	501	77,263.98
22	618881013121211(61		88	88810	1	13	13121	2	211	206	8,524.60
22	618881013121211(61		88	88810	1	13	13121	2	211	501	12,929.60
22	618881013121218(61		88	88810	1	13	13121	2	218	206	2,040.00
22	618881013121218(61		88	88810	1	13	13121	2	218	501	4,080.00
22	618881013121221(61		88	88810	1	13	13121	2	221	206	4,640.30
22	618881013121221(61		88	88810	1	13	13121	2	221	501	5,672.75
22	618881013121233(61		88	88810	1	13	13121	2	233	206	4,549.41
22	618881013121233(61		88	88810	1	13	13121	2	233	501	5,794.83
22	618881013121262(61		88	88810	1	13	13121	2	262	501	29.86
22	618881013121264(61		88	88810	1	13	13121	2	264	206	1,509.62
22	618881013121264(61		88	88810	1	13	13121	2	264	501	1,557.37
22	618881013121582(61		88	88810	1	13	13121	5	582	001	30.00
22	618881013121632(61		88	88810	1	13	13121	6	632	000	38,011.79
22	618881013121632(61		88	88810	1	13	13121	6	632	001	(342.69)
22	618881013121632(61		88	88810	1	13	13121	6	632	206	(1,000.00)
22	618881013121634(61		88	88810	1	13	13121	6	634	000	204,237.44
22	618881013121634(61		88	88810	1	13	13121	6	634	206	(6,000.00)
22	618881013121636(61		88	88810	1	13	13121	6	636	000	25,452.27
22	618881013121636(61		88	88810	1	13	13121	6	636	001	3,450.17
22	618881013121636(61		88	88810	1	13	13121	6	636	206	(1,585.00)
22	61888113121634(61		88	88811	1	13	13121	6	634	206	1,000.00
22	618881213121733(61		88	88812	1	13	13121	7	733	501	12,000.00
22	618888013121591(61		88	88880	1	13	13121	5	591	088	28,358.72
22	618889013121634(61		88	88890	1	13	13121	6	634	206	1,000.00
22	619981011111111(61		99	99810	1	11	11111	1	111	501	1,380.00
											10,807,576.53

This is the total PPE expenditures after excluding the items listed on the Coding Path sheet.

**GILMER COUNTY
 ESSA PER PUPIL
 GRID RESULTS EXAMPLE
 LOCATION 001 EXPENDITURES**

INTERNAL ACCOUNT											
GWCNTY	NUMBER	FND	PROJ1&2	PROJ	PRFN1	PRFN1&2	PRFN	OBJ1	OBJ	LOC	TOTAL
22	614372021282611	61	43	43720	2	21	21282	6	611	001	465.82
22	614372022213331	61	43	43720	2	22	22213	3	331	001	900.00
22	614372022213582	61	43	43720	2	22	22213	5	582	001	1,201.00
22	614381022210121	61	43	43810	2	22	22210	1	121	001	25,052.85
22	614381022210211	61	43	43810	2	22	22210	2	211	001	6,158.24
22	614381022210218	61	43	43810	2	22	22210	2	218	001	1,416.00
22	614381022210221	61	43	43810	2	22	22210	2	221	001	1,807.78
22	614381022210233	61	43	43810	2	22	22210	2	233	001	1,879.01
22	614381022210262	61	43	43810	2	22	22210	2	262	001	50.83
22	615981012213697	61	59	59810	1	12	12213	6	697	001	2,700.00
22	618861013121634	61	88	88610	1	13	13121	6	634	000	11,820.52
22	618871013121632	61	88	88710	1	13	13121	6	632	000	(164.33)
22	618871013121634	61	88	88710	1	13	13121	6	634	000	10,868.78
22	618881013121582	61	88	88810	1	13	13121	5	582	001	30.00
22	618881013121632	61	88	88810	1	13	13121	6	632	000	38,011.79
22	618881013121632	61	88	88810	1	13	13121	6	632	001	(342.69)
22	618881013121634	61	88	88810	1	13	13121	6	634	000	204,237.44
22	618881013121636	61	88	88810	1	13	13121	6	636	000	25,452.27
22	618881013121636	61	88	88810	1	13	13121	6	636	001	3,450.17
22	61888013121591	61	88	88880	1	13	13121	5	591	088	28,358.72
											3,958,353.84

The Central Office Location (001) includes anything coded to an OXX location code, as well as location codes with expenses but no enrollment.

GILMER COUNTY
ESSA PER PUPIL
GRID RESULTS EXAMPLE
LOCATION 206 EXPENDITURES

INTERNAL ACCOUNT											
GWCNTY	NUMBER	FND	PROJ1&2	PROJ	PRFN1	PRFN1&2	PRFN	OBJ1	OBJ	LOC	TOTAL
22	614371022721233:61		43	43710	2	22	22721	2	233	206	405.83
22	614371022721262:61		43	43710	2	22	22721	2	262	206	12.70
22	614372021282581:61		43	43720	2	21	21282	5	581	206	107.79
22	614372021282611:61		43	43720	2	21	21282	6	611	206	1,682.61
22	614372022213582:61		43	43720	2	22	22213	5	582	206	710.33
22	614373112213221:61		43	43731	1	12	12213	2	221	206	107.21
22	614373112213262:61		43	43731	1	12	12213	2	262	206	2.83
22	614373112213582:61		43	43731	1	12	12213	5	582	206	1,623.18
22	614381021210131:61		43	43810	2	21	21210	1	131	206	428.97
22	614381021210221:61		43	43810	2	21	21210	2	221	206	32.81
22	614381021210262:61		43	43810	2	21	21210	2	262	206	0.88
22	614381021282121:61		43	43810	2	21	21282	1	121	206	22,977.49
22	614381021282211:61		43	43810	2	21	21282	2	211	206	12.00
22	614381021282221:61		43	43810	2	21	21282	2	221	206	1,717.18
22	614381021282233:61		43	43810	2	21	21282	2	233	206	1,723.26
22	614381021282262:61		43	43810	2	21	21282	2	262	206	46.62
22	618881013111121:61		88	88810	1	13	13111	1	121	206	26,914.75
22	6188810131111211:61		88	88810	1	13	13111	2	211	206	14.40
22	6188810131111221:61		88	88810	1	13	13111	2	221	206	1,991.59
22	618881013111233:61		88	88810	1	13	13111	2	233	206	2,018.58
22	618881013111264:61		88	88810	1	13	13111	2	264	206	669.84
22	618881013121121:61		88	88810	1	13	13121	1	121	206	60,659.50
22	618881013121211:61		88	88810	1	13	13121	2	211	206	8,524.60
22	618881013121218:61		88	88810	1	13	13121	2	218	206	2,040.00
22	618881013121221:61		88	88810	1	13	13121	2	221	206	4,640.30
22	618881013121233:61		88	88810	1	13	13121	2	233	206	4,549.41
22	618881013121264:61		88	88810	1	13	13121	2	264	206	1,509.62
22	618881013121632:61		88	88810	1	13	13121	6	632	206	(1,000.00)
22	618881013121634:61		88	88810	1	13	13121	6	634	206	(6,000.00)
22	618881013121636:61		88	88810	1	13	13121	6	636	206	(1,585.00)
22	618881113121634:61		88	88811	1	13	13121	6	634	206	1,000.00
22	618889013121634:61		88	88890	1	13	13121	6	634	206	1,000.00
											3,583,820.58

GILMER COUNTY
 ESSA PER PUPIL
 GRID RESULTS EXAMPLE
 LOCATION 501 EXPENDITURES

INTERNAL ACCOUNT											TOTAL
GWCNTY	NUMBER	FND	PROJ1&2	PROJ	PRFN1	PRFN1&2	PRFN	OBJ1	OBJ	LOC	
22	614371022721221! 61		43	43710	2	22	22721	2	221	501	5.88
22	614371022721233! 61		43	43710	2	22	22721	2	233	501	0.91
22	614371022721262! 61		43	43710	2	22	22721	2	262	501	0.15
22	614381021210121! 61		43	43810	2	21	21210	1	121	501	1,926.66
22	614381021210211! 61		43	43810	2	21	21210	2	211	501	1.20
22	614381021210221! 61		43	43810	2	21	21210	2	221	501	147.40
22	614381021210233! 61		43	43810	2	21	21210	2	233	501	144.50
22	614381021210262! 61		43	43810	2	21	21210	2	262	501	3.92
22	615081031342611! 61		50	50810	3	31	31342	6	611	501	5,904.56
22	615961012213657! 61		59	59610	1	12	12213	6	657	501	(2,171.50)
22	615971012213657! 61		59	59710	1	12	12213	6	657	501	(160.50)
22	615981012170657! 61		59	59810	1	12	12170	6	657	501	99.00
22	615981012213657! 61		59	59810	1	12	12213	6	657	501	10,477.00
22	617061031311582! 61		70	70610	3	31	31311	5	582	501	250.00
22	617071031311582! 61		70	70710	3	31	31311	5	582	501	90.00
22	617261031311582! 61		72	72610	3	31	31311	5	582	501	115.00
22	617271031311582! 61		72	72710	3	31	31311	5	582	501	265.00
22	617281031311582! 61		72	72810	3	31	31311	5	582	501	295.00
22	617281131311582! 61		72	72811	3	31	31311	5	582	501	149.00
22	618871013121121! 61		88	88710	1	13	13121	1	121	501	10.40
22	618871013121221! 61		88	88710	1	13	13121	2	221	501	0.80
22	618871013121233! 61		88	88710	1	13	13121	2	233	501	0.80
22	618871013121264! 61		88	88710	1	13	13121	2	264	501	0.24
22	618881013121121! 61		88	88810	1	13	13121	1	121	501	77,263.98
22	618881013121211! 61		88	88810	1	13	13121	2	211	501	12,929.60
22	618881013121218! 61		88	88810	1	13	13121	2	218	501	4,080.00
22	618881013121221! 61		88	88810	1	13	13121	2	221	501	5,672.75
22	618881013121233! 61		88	88810	1	13	13121	2	233	501	5,794.83
22	618881013121262! 61		88	88810	1	13	13121	2	262	501	29.86
22	618881013121264! 61		88	88810	1	13	13121	2	264	501	1,557.37
22	618881213121733! 61		88	88812	1	13	13121	7	733	501	12,000.00
22	619981011111111! 61		99	99810	1	11	11111	1	111	501	1,380.00
											3,265,402.11