

By June 30, 2020, the [Louisiana School Finder](#) will be updated to include information on school spending in compliance with the Every Student Succeeds Act (ESSA). This document is intended to answer common questions school systems and school leadership may have around the upcoming release of these data.

Q: What is school spending information?

A: School spending data includes expenses made by or on behalf of a school such as salaries and benefits, supplies, contracts, and equipment.

Q: What is the unit of measurement for the school spending data?

A: The spending data is based on per pupil spending amounts. This is a widely accepted educational spending measurement and is intended to allow for easy to understand analyses such as comparisons among schools.

Q: Where will this information be published?

A: School spending data will be included in its own reporting category called “School Spending,” which can be found in the category bar at the top of each school’s School Finder profile to the right of “ABOUT OUR SCHOOL” and “ACADEMIC PERFORMANCE.”

ABOUT OUR SCHOOL

ACADEMIC PERFORMANCE ▼

SCHOOL SPENDING

Q: What data are included on the school spending page?

A: The following data are included on the school spending page:

Reporting Category	Levels Reported	Years of Data Reported
Per Student Spending (i.e. Per Pupil Expenditures)	School, School System, State	Three years of data
School Level Per Student Spending, Overall and by funding source: -State/Local -Federal	School	One year of data
School Share of Central Office Per Student Spending, Overall and by funding source: -State/Local -Federal	School	One year of data
Per Student Spending by Type: -Instruction -Student and Instructional Support -School Administration -Transportation -Other Support	School, School System, State	One year of data

Q: Are these data required to be published?

A: ESEA section 1111(h)(1)(C)(x), as amended by ESSA, requires the annual reporting of per pupil expenditures of federal, state, and local funds, disaggregated by district and school in addition to the existing student performance information typically found on report cards.

Q: What fiscal year data is being reported on for this first publication?

A: The first publication of this information includes 2018-2019 fiscal year data, both in total and disaggregated by source and spending type. Additionally, an additional prior two years of per pupil spending data are included as a point of comparison. This data is taken from the Annual Financial Report (AFR) submitted by school systems.

Q: Why are these data published at this time of the year?

A: Prior year school system financial data is collected annually in the fall through the AFR data system. Analysis of the data is completed through the spring.

Q: Where can I view the data being reported for my school or school system?

A: Data for each school system will be provided to school systems through the secure FTP in an Excel file. Additionally, business managers will be provided the same data through their EdFin sFTP site.

Q: Where do the data come from? How are the data calculated?

A: The table below describes how the data are calculated. Per-student amounts are based on actual school system data reported through the AFR, PEP, and SIS data systems. LDOE used a uniform allocation method to calculate the per-pupil amounts at the school level.

Reporting Category	Description/Calculation
Per Student Spending	The current expenses for operating school systems, excluding capital outlay and interest on school debt. These expenditures include but are not limited to salaries for school personnel, fixed charges, student transportation, instructional books and materials, and energy costs. These costs are divided by the average daily student membership at each school. <i>*Required ESSA reporting</i>
Per Student Spending, School Level Overall	The portion of a school system’s reported current expenditures that are applicable to a specific school, including salaries, benefits, and other school-level expenses, divided by the average daily student membership at each school. <i>*Required ESSA reporting</i>
Per Student Spending, School Level, from state and local sources	School level expenses as outlined above paid through General Funds or Other Special Funds. <i>*Required ESSA reporting</i>
Per Student Spending, School Level, from federal sources	School level expenses as outlined above paid through Special Federal Funds and ESSA Federal Funds. <i>*Required ESSA reporting</i>
Per Student Spending, Central Office Level Overall	The portion of a school system’s central office expenses distributed to each school based on the average daily student membership at each school. <i>*Required ESSA reporting</i>

Per Student Spending, Central Office Level, from state and local sources	Central office expenses distributed to each school paid through General Funds and Other Special Funds. <i>*Required ESEA reporting</i>
Per Student Spending, Central Office Level, from federal sources	Central office expenses distributed to each school paid through Special Federal Funds and ESSA Federal Funds. <i>*Required ESEA reporting</i>
Percentage of Per Student Spending on Instruction	Activities directly related to the interaction between teachers and students, including salaries, employee benefits, purchased professional and technical services, instructional materials and supplies, and instructional equipment. <i>Business managers: These activities include 1000-series functions.</i>
Percentage of Per Student Spending on Student and Instructional Support	Student support activities designed to assess and improve the well-being of students and to supplement the teaching process, as well as instructional staff activities associated with assisting the instructional staff with content and the process of providing learning experiences for students. <i>Business managers: These activities include 2100-series functions and 2200-series functions, respectively.</i>
Percentage of Per Student Spending on School Administration	Activities concerned with the overall administrative responsibility for a school. <i>Business managers: These activities include 2400-series functions.</i>
Percentage of Per Student Spending on Transportation	Activities concerned with transporting students to and from school, as provided by state and federal laws. <i>Business managers: These activities include 2700-series functions.</i>
Percentage of Per Student Spending on Other Support	All activities not elsewhere identified that are required to establish, operate, support, and administer a school or school system. <i>Business managers: These activities include 2300,2500,2600,2800 and 3000-series functions.</i>

Q: Can I make changes to the data?

A: No. The data are final with the closure of each of the data system collections.

Q: How often will the data be updated?

A: The data will be updated on an annual basis. Due to the lagging nature of the data, prior year data will be updated during the spring of the current school year. For example, 2019-2020 data will be published in the spring of 2021.

Q: Why is this school spending data important?

A: The school spending data gives insight into the cost of providing educational services at each school and allows comparisons among schools that could inform budgeting decisions to benefit students. Reviewing and understanding differences in per student spending may provide opportunities for schools and school systems to further refine their budgets for future years.

Q: What questions may arise from the school spending data?

A: Among the questions schools could expect to be raised by stakeholders:

- How does a school determine how much money to spend per child?
- How does a school and school system determine its budget each year?
- Why is one school's spending lower or higher than another local school or the school system average?
- I want to provide feedback on how my school spends its money. Who should I contact?

Q: How should schools and school systems prepare for the release of this data?

A: School and school system leaders should review the data and be prepared to answer questions from parents, community leaders, and the media. School spending data should be analyzed in anticipation of questions related to outliers, comparisons among schools, and performance in relation to dollars spent.

Q: How should schools and school systems prepare for communications around this data?

A: Schools and school systems should prepare messaging that is comprehensive but easy to understand. Messaging should include answers to basic questions, including but not limited to what the new data entails, how to interpret it, and why it is important. This messaging should be distributed through existing communication channels, such as social media, newsletters, speeches, presentations and websites.

Q: Doesn't the Department already publish school level spending data?

A: The Department has published spending data to [its website](#) in compliance with [Act 310](#) for years. The way in which this information will be presented in School Finder, however, is different. Not only will the data be presented in a more user-friendly package, it will calculate the data according to the requirements under ESSA. For example, enrollment is required to be calculated in different ways than under the state and federal laws.

Q: Who do I contact if I have questions about the data being reported?

A: School system leaders should clarify questions about school spending data with school system business managers. For more detailed questions, business managers may email SchoolFinanceHelpdesk@la.gov.