ESSA School Level Expenditure Reporting Requirement – What District and School Leaders Need to Know
Agenda

• Why school level financial data?
• What is the new ESSA School Level Reporting Requirement?
• What is the reporting timeline?
• What is school level financial data?
• What is Louisiana doing to comply with the requirement?
• What do districts and schools need to do?
• Next steps
Why School Level Financial Data?
• Significant demand has existed in recent years for finance data at the school level.
  • Policymakers, researchers, parents, and the public have voiced interest in learning about whether the distribution of school funding within and across school districts is equitable.
  • Additionally, examining if dollars are being spent in ways that increase student achievement has also been a goal of stakeholders.
With the passage of Every Student Succeeds Act (ESSA), this federal law now requires the publication of some school level financial information.

This new financial transparency provision will likely raise questions never before addressed.

School district leaders and principals should begin to familiarize themselves with the data to be prepared for this new transparency.
New School Level Reporting Requirement
ESSA requires states and school districts to add certain school level financial information to their annual report cards.

Specifically, the requirement states the following should be included:

- “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 educational agency and each school in the State for the preceding fiscal year.” (§1111(h)(1)(C)(x) and (h)(2)(C)).
School Level Reporting Requirement

• These regulations specify the data should include per pupil expenditure amounts for:
  • Personnel costs including salaries and benefits
  • Non-personnel costs
• Expenditures must also be broken down by funding sources:
  • Federal, State, and local
Reporting Timeline
Timeline

• Originally, publication of the financial data had to begin with the 2017-18 school year report cards.

• Recent communications by USDOE provided a one year delay to the due date for reporting school-level expenditure data.

• Full compliance is now required when the 2018-19 school report cards are released in the 2019-20 school year.

• States’ are required to demonstrate its commitment to fulfilling this provision on its 2017-18 report cards.
  
  • Publication of a brief description of the steps being taken to ensure that financial information will be included beginning with the 2018-19 report cards is required.
Louisiana’s Data
Louisiana’s Data

• Fortunately, Louisiana is ahead of the game.
• Since 2008-09, Louisiana has been publishing school level financial data to comply with Act 310 passed by the Legislature in 2009.
• This data is currently provided on the Louisiana Believes website under the Funding tab.
Louisiana’s Data
School Financial Data in an Easy-to-Understand Format

The following financial data has been made available in compliance with Act 212 of Louisiana’s 2009 Regular Legislative Session. The one-page reports are listed by school and include school-level information on per-pupil expenditures, a breakdown of expenditures by category (e.g., instruction, administration, transportation) and average staff salaries. The reports also provide a side-by-side comparison of LEA expenditures, compared to state averages.

| Period    | Expenditures | School-By-School Financial Data | LEAD Home | Louisiana.gov | Contact Us | © 2013 State of Louisiana |
Louisiana’s Data

School-By-School Financial Data

Select a Period: 2015 - 2016
Select a District:
- Acadia Parish
- Allen Parish
- Ascension Parish
- Assumption Parish
- Avoyelles Parish
- Beauregard Parish
- Bienville Parish
- Bossier Parish
- Caldwell Parish
- Calcasieu Parish
- Cameron Parish
- Casselton Parish
- Claiborne Parish
- Concordia Parish
- DeSoto Parish
- East Baton Rouge Parish
- East Carroll Parish
- East Feliciana Parish
- East Baton Rouge Parish
- Evangeline Parish
- Franklin Parish
- Grant Parish
- Iberia Parish
- Iberville Parish
- Jackson Parish
- Jefferson Parish
- Jefferson Davis Parish
- Lafourche Parish
- La Salle Parish
- Livingston Parish
- Lincoln Parish
- Louisiana Believes

School Financial Data

The following financial data for the school and include school-level expenditures by category (e.g., instruction, administration, transportation) and percentiles, compared to state averages.

Louisiana’s 2009 Regular Legislative Session. The one-page reports are listed by average staff salaries. The
Select a Period: 2015 - 2016
Select a District: Acadia Parish
Select a School: Armstrong Middle School

Armstrong Middle School
Click here to download a copy of this report

School Financial Data in an Easy-to-Understand Format

The following financial data has been made available in compliance with Act 310 of Louisiana’s 2009 Regular Legislative Session. The one-page reports are listed by school and include school-level information on per-pupil expenditures, a breakdown of expenditures by category (e.g. instruction, administration, transportation) and average staff salaries. The reports also provide a side-by-side comparison of LEA expenditures, compared to state averages.
### Louisiana’s Data

**School-Level Per Pupil Expenditures (State, Local & Federal Funds), Enrollment Data, and Staffing Data**

**District/Agency Name:** Acadia Parish  
**School Name:** Armstrong Middle School  
**LEA Code:** 001  
**Site Code:** 001001

**2015-2016**

- **Type of School:** Middle/Jr. High  
- **Grade Configuration:** 6-8  
- **City/Town:** Rayne, LA  
- **(Acadia Parish)**

### Estimated School-Level Elementary/Secondary Per Pupil Current Expenditures for 2015-2016

<table>
<thead>
<tr>
<th>Functional Area</th>
<th>Salaries Per Pupil</th>
<th>Benefits Per Pupil</th>
<th>Other Current Expenditures Per Pupil</th>
<th>Estimated Current Expenditures Per Pupil</th>
<th>*Central Office Overhead Per Pupil</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Instruction</strong></td>
<td>$2,701</td>
<td>$1,218</td>
<td>$322</td>
<td>$4,257</td>
<td>$16</td>
</tr>
<tr>
<td><strong>Pupil/Instructional Support</strong></td>
<td>$335</td>
<td>$145</td>
<td>$44</td>
<td>$479</td>
<td>$385</td>
</tr>
<tr>
<td><strong>School Administration</strong></td>
<td>$376</td>
<td>$182</td>
<td>$13</td>
<td>$571</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Transportation</strong></td>
<td>$0</td>
<td>$0</td>
<td>$224</td>
<td>$227</td>
<td>$46</td>
</tr>
<tr>
<td><strong>Other Support</strong></td>
<td>$255</td>
<td>$160</td>
<td>$835</td>
<td>$1,839</td>
<td>$588</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>$3,667</td>
<td>$1,705</td>
<td>$1,436</td>
<td>$7,848</td>
<td>$1,037</td>
</tr>
</tbody>
</table>

| **LEA Averages**       | **$4,670**         | **$2,220**         | **$1,491**                           | **$6,410**                               | **$1,037**                        |
| **State Averages**     | **$5,170**         | **$2,496**         | **$1,000**                           | **$11,185**                              | **$1,610**                        |

*Overhead are prorata share of expenditures at central office and other non-school sites providing LEA-wide support. Site code per pupil expenditure calculations use elementary/secondary average daily membership (ADM) of 373.7 over the school year.
## Louisiana’s Data

### School-Level Student Counts as of Oct 1, 2015

<table>
<thead>
<tr>
<th>Grade</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-K</td>
<td>0</td>
</tr>
<tr>
<td>Kindergarten</td>
<td>0</td>
</tr>
<tr>
<td>Grade 01</td>
<td>0</td>
</tr>
<tr>
<td>Grade 02</td>
<td>0</td>
</tr>
<tr>
<td>Grade 03</td>
<td>0</td>
</tr>
<tr>
<td>Grade 04</td>
<td>0</td>
</tr>
<tr>
<td>Grade 05</td>
<td>0</td>
</tr>
<tr>
<td>Grade 06</td>
<td>136</td>
</tr>
<tr>
<td>Grade 07</td>
<td>113</td>
</tr>
<tr>
<td>Elem/Sec</td>
<td>375</td>
</tr>
<tr>
<td>Total Reported</td>
<td>375</td>
</tr>
</tbody>
</table>

**Special Ed Infants (Grade Code 15)**  
**Special Ed Pre-School (Grade Code 20)**

### 2015-2016 School-Level Staff Full-Time Equivalent (FTE)

<table>
<thead>
<tr>
<th>Category</th>
<th>FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teachers</td>
<td>18.2</td>
</tr>
<tr>
<td>Other Instructional Functions</td>
<td>3.5</td>
</tr>
<tr>
<td>Pupil/Instructional Support</td>
<td>3.0</td>
</tr>
<tr>
<td>= School Administration</td>
<td>4.0</td>
</tr>
<tr>
<td>= Transportation</td>
<td>0.0</td>
</tr>
<tr>
<td>= Other Support Functions</td>
<td>7.5</td>
</tr>
<tr>
<td>= Total School Staff FTE</td>
<td>36.2</td>
</tr>
</tbody>
</table>
Louisiana’s Data

### Staff Average Salaries for 2015-2016

<table>
<thead>
<tr>
<th>Functional Area</th>
<th>School Actual Averages</th>
<th>LEA Actual Averages</th>
<th>State Actual Averages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction - Teachers</td>
<td>$43,606</td>
<td>$44,173</td>
<td>$49,244</td>
</tr>
<tr>
<td>Instruction - Other</td>
<td>$16,163</td>
<td>$16,750</td>
<td>$22,331</td>
</tr>
<tr>
<td>Pupil/Instructional Support</td>
<td>$48,796</td>
<td>$46,918</td>
<td>$52,406</td>
</tr>
<tr>
<td>School Administration</td>
<td>$27,456</td>
<td>$34,521</td>
<td>$50,658</td>
</tr>
<tr>
<td>Transportation</td>
<td>$0</td>
<td>$14,997</td>
<td>$21,349</td>
</tr>
<tr>
<td>Other Support</td>
<td>$14,601</td>
<td>$18,715</td>
<td>$28,389</td>
</tr>
<tr>
<td><strong>All Staff</strong></td>
<td><strong>$33,501</strong></td>
<td><strong>$33,627</strong></td>
<td><strong>$40,993</strong></td>
</tr>
</tbody>
</table>

### Percentage of School-Level Staff by Degree Level & Average Years of Experience for 2015-2016

<table>
<thead>
<tr>
<th>Functional Area</th>
<th>Less than Bachelor’s</th>
<th>Bachelor’s</th>
<th>Master’s</th>
<th>Education Specialist</th>
<th>Doctorate</th>
<th>Average Years Experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction - Teachers</td>
<td>0.00%</td>
<td>36.51%</td>
<td>13.83%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>12.3</td>
</tr>
<tr>
<td>Instruction - Other</td>
<td>9.68%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>18.1</td>
</tr>
<tr>
<td>Pupil/Instructional Support</td>
<td>0.00%</td>
<td>2.77%</td>
<td>5.53%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>16.7</td>
</tr>
<tr>
<td>School Administration</td>
<td>5.53%</td>
<td>2.77%</td>
<td>2.77%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>14.0</td>
</tr>
<tr>
<td>Other School Staff</td>
<td>20.61%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>4.8</td>
</tr>
<tr>
<td><strong>All Staff</strong></td>
<td><strong>35.83%</strong></td>
<td><strong>42.04%</strong></td>
<td><strong>22.13%</strong></td>
<td><strong>0.00%</strong></td>
<td><strong>0.00%</strong></td>
<td><strong>11.9</strong></td>
</tr>
</tbody>
</table>

| LEA Degrees/Years        | 39.93%               | 41.61%     | 16.22%   | 1.52%                 | 0.72%     | 13.3                     |
| State Degrees/Years      | 34.82%               | 39.32%     | 24.19%   | 0.89%                 | 0.77%     | 12.4                     |
Louisiana’s Data

• Data is self reported by school districts and schools to the LDOE

• Two data sets are combined to create this report:
  • Profile of Educational Personnel (PEP)
    • Provides salaries and benefits at the school level
    • Personnel expenses on average are about 85% of school spending
  • Annual Financial Report (AFR)
    • Provides detailed expenditure data at LEA level
    • Report utilizes the non-personnel expenditures and allocates the cost to school level based on student count
    • Non-personnel expenses are on average about 15% of school spending
New School Level Data
There are many states that have never collected and reported school level financial data.

Since Louisiana is so far ahead, the LDOE has been working cooperatively with other states to design a recommended uniform reporting model that complies with the ESSA requirements.

The proposed model first provides basic per pupil expenditure data for:
- School Site specific expenditure per pupil by funding source
- School Site share of expenditure per pupil by funding source

Future work will focus on other data that may be required such as personnel and non-personnel information.
What funding makes up this school's total expenditures per pupil?

<table>
<thead>
<tr>
<th>Total School Site Specific Expenditures</th>
<th>Per Pupil</th>
</tr>
</thead>
<tbody>
<tr>
<td>State/Local</td>
<td>######</td>
</tr>
<tr>
<td>Federal</td>
<td>######</td>
</tr>
<tr>
<td>Total School Site Specific Expenditure</td>
<td>######</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total School Site Share of Districtwide Expenditures</th>
<th>Per Pupil</th>
</tr>
</thead>
<tbody>
<tr>
<td>State/Local</td>
<td>######</td>
</tr>
<tr>
<td>Federal</td>
<td>######</td>
</tr>
<tr>
<td>Total</td>
<td>######</td>
</tr>
<tr>
<td>Total School Site Share of Expenditure</td>
<td>######</td>
</tr>
</tbody>
</table>
Since Louisiana has so much data and has already published this data for many years, the challenge now is to format the data in an easier to understand format.

Plans are to develop several formats for the data:
- Public view of the data, simple and easy to understand
- District and School leader format with more detailed information.

Focus groups will be utilized to assess the ease of use of the data once the proposed models are complete.
How to Prepare for Publication
How to Prepare for Publication

• The release of the newly formatted school level data is far enough in the future that district and school leaders have time to be prepared.
• The new transparency will possibly highlight patterns of spending that could bring into question inequities among schools and students within the same district.
• It would be a good investment of time beginning now to explore the current school level expenditure information published on the LDOE website.
How to Prepare for Publication

• Examples of questions to ask when reviewing the current school level data:
  • Why schools are getting more or less funding than schools the same size?
  • Are district allocations for high-need students boosting spending at high need schools?
  • Are central expenditures invested efficiently?
  • What student outcomes are generated for the dollars invested at the school?
Next Steps
Next Steps

• Recognizing the challenges ahead, the LDOE will develop tools and provide assistance to districts and schools in order to -
  • Analyze and interpret the data
  • Prepare for communications on the data
• Look for information over the next 18 months on these tools and hints to assist with the release.
Questions