



FLORIDA DEPARTMENT OF
EDUCATION
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Every Student Succeeds Act (ESSA) Reporting Requirements

District Level and School Level Per-pupil Expenditure

September 13, 2018

The Florida Association of State and Federal Education Program Administrators
and East Coast Technical Assistance Center

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Requirements from the ESSA Non-regulatory Guidance (Issued Jan. 2017)

- State Educational Agency (SEA) and Local Educational Agency (LEA) report cards must include per-pupil expenditure of Federal, State, and local funds, disaggregated by source of funds.
- For disaggregation purposes, SEAs and LEAs must include Federal funds intended to replace local tax revenues with State and local funds, rather than including those funds with Federal funds.
- Expenditures should be reported in the fiscal year they occur, not in the year the funds are generated.

Requirements from the ESSA Non-regulatory Guidance (Issued Jan. 2017)

- The per-pupil expenditure is calculated as current expenditures divided by total number of students.
 - The numerator of the calculation consists of **current expenditures**, that are comprised of expenditures for the day-to-day operation of schools and LEAs for public elementary and secondary education, excluding community services, capital outlay (e.g., purchase of land, school construction) and debt service.
 - The denominator consists of the aggregate number of students enrolled in prekindergarten Exceptional Student Education, and kindergarten through grade 12 to whom the SEA and LEA provide free public education, consistent with the student membership data collected annually by the SEA.
 - The Florida Department of Education will use currently reported Program Cost Report data to meet ESSA reporting requirements.

Draft Example of School Level Per-pupil Expenditure

District	District Name	School Number	School Name	UFTE	School Costs Per-pupil			District Indirect Per-pupil			Total Costs - State, Local and Federal Funds Per-pupil	
					State and Local Funds	Federal Funds	State, Local and Federal Funds	State and Local Funds	Federal Funds	State, Local and Federal Funds		
99	XXX	36	FIRST ELEMENTARY SCHOOL	530.36	5,827	899	6,726	607	78	685	7,411	
99	XXX	58	SECOND ELEMENTARY SCHOOL	552.81	5,595	1,142	6,737	580	75	655	7,392	
99	XXX	123	SUNFLOWER CENTER	29.00	-	-	-	-	-	-	-	
99	XXX	145	THIRD ELEMENTARY SCHOOL	199.57	6,787	1,050	7,838	583	75	658	8,495	
99	XXX	167	FOURTH ELEMENTARY SCHOOL	106.37	7,353	1,230	8,582	651	86	736	9,319	
99	XXX	181	FIFTH ELEMENTARY SCHOOL	197.51	5,579	923	6,502	619	79	698	7,201	
99	XXX	3005	ROSE VIRTUAL PROGRAM	6.92	3,550	-	3,550	1,247	-	1,247	4,797	
99	XXX	159	FIRST MIDDLE SCHOOL	627.13	5,425	357	5,782	542	42	584	6,366	
99	XXX	34	FIRST HIGH SCHOOL	11.41	5,991	-	5,991	756	-	756	6,747	
99	XXX	3003	LILLIES VIRTUAL FRANCHISE	657.73	5,476	715	6,191	475	43	518	6,709	
99	XXX	205	SHAMROCK INTERVENTION CENTER	58.96	7,289	2,162	9,451	912	48	960	10,410	
99	XXX	369	IRIS TECHNICAL CENTER	113.99	10,300	1,966	12,266	763	97	860	13,126	
Total School Costs - All Schools											\$22,750,710	(1)
Total District Exclusions											\$4,345,529	(2)
(1) Total school costs per UFTE from Report 5 times UFTE.												
(2) *Excluded Expenditures: Food Service, Student Transportation, Community Services, Debt Service, Federal Indirect, Nonprogram Capital, Other Instructional Programs and Voluntary Prekindergarten.												

Draft Example of School Level Per-pupil Expenditure General Fund

District	District Name	School Number	School Name	UFTE	School Costs Per-pupil			District Indirect Per-pupil			Total Costs - State, Local and Federal Funds Per-pupil
					State and Local Funds	Federal Funds	State, Local and Federal Funds	State and Local Funds	Federal Funds	State, Local and Federal Funds	
99	XXX	36	FIRST ELEMENTARY SCHOOL	530.36	5,827	899	6,726	607	78	685	7,411

Program Costs per Unweighted FTE General Fund Expenditures

XXX School District

June Actual FTE

FIRST ELEMENTARY SCHOOL

Program Name	Program Number	Salaries	Employee Benefits	Purchase Services	Materials Supplies	Other Expend.	Capital Outlay	Total Direct Costs	School Indirect Costs	Total School Costs	District Indirect Costs	Total Program Costs
K-3 BASIC	101	2,411	611	7	137	67	2	3,236	1,740	4,975	545	5,520
4-8 BASIC	102	2,292	581	7	129	63	2	3,073	1,653	4,726	512	5,238
SUBTOTAL FOR BASIC PROGRAMS		2,377	602	7	135	66	2	3,190	1,715	4,905	535	5,440
PK-3 ESE BASIC	111	4,362	1,092	140	179	181	1	5,954	2,189	8,143	784	8,927
4-8 ESE BASIC	112	4,331	1,084	142	181	184	1	5,923	2,288	8,210	797	9,007
EXCEPTIONAL STUDENT LEVEL 4	254	12,826	3,218	333	426	432	2	17,238	5,108	22,345	1,870	24,215
EXCEPTIONAL STUDENT LEVEL 5	255	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		4,612	1,154	146	187	190	1	6,291	2,314	8,604	823	9,427
TOTAL FOR ALL PROGRAMS		2,934	740	42	148	97	2	3,963	1,864	5,827	607	6,435

* FTE Data not collected for Workforce Development (WDIS) programs.

Draft Example of School Level Per-pupil Expenditure Special Revenue Funds

District	District Name	School Number	School Name	UFTE	School Costs Per-pupil			District Indirect Per-pupil			Total Costs - State, Local and Federal Funds Per-pupil
					State and Local Funds	Federal Funds	State, Local and Federal Funds	State and Local Funds	Federal Funds	State, Local and Federal Funds	
99	XXX	36	FIRST ELEMENTARY SCHOOL	530.36	5,827	899	6,726	607	78	685	7,411

Program Costs per Unweighted FTE Special Revenue Funds Expenditures

XXX School District

June Actual FTE

FIRST ELEMENTARY SCHOOL

Program Name	Program Number	Salaries	Employee Benefits	Purchase Services	Materials Supplies	Other Expend.	Capital Outlay	Total Direct Costs	School Indirect Costs	Total School Costs	District Indirect Costs	Total Program Costs
K-3 BASIC	101	221	55	35	62	1	12	386	188	574	60	634
4-8 BASIC	102	208	52	33	58	1	11	362	176	539	57	595
SUBTOTAL FOR BASIC PROGRAMS		217	54	34	61	1	12	379	185	564	59	623
PK-3 ESE BASIC	111	865	291	163	135	3	54	1,511	300	1,811	127	1,938
4-8 ESE BASIC	112	878	296	166	137	3	55	1,535	304	1,839	129	1,968
EXCEPTIONAL STUDENT LEVEL 4	254	2,064	696	390	323	7	128	3,606	716	4,322	304	4,625
EXCEPTIONAL STUDENT LEVEL 5	255	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		912	307	171	142	3	56	1,592	315	1,907	133	2,040
TOTAL FOR ALL PROGRAMS		391	117	69	81	2	23	682	217	899	78	976

* FTE Data not collected for Workforce Development (WDIS) programs.



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