Date Issued: May 31, 2021

Standards for Common Financial Reporting as required by the School Financial Transparency Amendment Act of 2020 within the FY21 Budget Support Act (FY21 BSA)

Introduction

The School Financial Transparency Amendment Act of 2020 (Subtitle (IV)(F) of the Fiscal Year 2021 Budget Support Act of 2020), among other things, requires the Deputy Mayor of Education (DME) to establish common financial reporting standards (Standards) for public schools and public charter schools by May 31, 2021. **This document will provide the standards by which the reporting must be developed to meet the provisions of the law.** This reporting initiative is called Common Financial Reporting (CFR).

The requirements for the CFR are as follows*:

- Include categories for reporting budgets and expenditures for instructional staff, school administrators, instructional supports, educational materials, and non-educational administrative costs;
- Permit meaningful and accurate budget and expenditure comparisons, including comparisons of budgets and expenditures for at-risk students, as defined in § 38-2901(2A), between all public schools and between all local education agencies;
- Ensure full and accurate disclosure of administrative costs for each local education agency; and
- Make it possible to collect comparable data by school campus.

Where the law requires "budgets and expenditures", this has been interpreted to mean "budgeted and actual expenditures".

Value of this Reporting

In developing these Standards, the DME was guided by the Budget Support Act requirements, and the envisioned value and use of the reporting that would come from the Standards. Ultimately, it is intended that the reporting derived by the Standards can be used by school and LEA leaders, families and local communities, policymakers, and other stakeholders to make informed decisions about all public schools in the District.

Specifically, this financial reporting will, when published on the DC School Report Card website[1]:

- Make resource allocation more readily accessible and understandable to schools and stakeholders
- Empower LEAs and communities to assess and improve equity
- Allow LEAs and communities to gain a better understanding of the relationship between student outcomes and financial resource allocation decisions
- Enable LEAs, schools, and the District to identify evidence-based best practices and opportunities and foster innovation for peer-to-peer learning

Approach to Developing the Standards

The financial reporting guidelines outlined in this document are for the CFR and are separate from other required financial reporting requirements, including the Financial Reporting Requirements under the Every Student Succeeds Act (ESSA Financial Reporting). However, every effort has been made to limit the burden on LEAs by aligning with other reporting for this requirement when possible. Guidance for ESSA Financial Reporting, which is referenced throughout these Standards, can be found on the OSSE website.[2]

Feedback was gathered from LEAs of various sizes and populations served, including charter networks and the District of Columbia Public Schools (DCPS), to develop standards that accommodate various accounting systems, management structures, and financial audit timelines that exist in Washington, DC's diverse education sector.

Summary of Standards

The Standards are provided to guide development of CFR data that will be published on the DC School Report Card website. However, this information will not be used by OSSE in its statewide accountability rating system, the School Transparency and Reporting (STAR) Framework.

All public LEAs in the District are required to complete and submit this reporting for all schools within their LEA that were in operation for the school year for which reporting is submitted. Key requirements are summarized here.

- _Both budgeted and actual expenditures must be reported_. Reporting will be based on the LEA's fiscal year. Budgeted expenditures will be based on the final budget. For DCPS, this is the final budget approved by Council, signed by the Mayor, and

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[1] https://dcschoolreportcard.org/
[2] https://osse.dc.gov/publication/financial-reporting-requirements-under-every-student-succeeds-act

reviewed by Congress. For Charter LEAs, this is the final budget submitted to PCSB, except where a draft budget is specifically required by the law. Actual expenditures should be based on audited financial data, when available. Actual expenditure data should be the same data set used for ESSA Financial Reporting (also used for Maintenance of Effort Reporting, if applicable).

- _All expenditures are to be reported at the school-level_. Expenditures will be broken out between "school-level expenditures" and "centralized expenditures", again similar to ESSA Financial Reporting. All centralized expenditures will need to be allocated to the school-level. This is referred to as the "school's share of centralized expenditures." LEAs are the most knowledgeable about their actual school-level and centralized-level expenditures. Therefore, it is the LEA's discretion as to 1) how expenditures are accounted at the school-level and the centralized-level and 2) how centralized expenditures will be allocated to the school-level. LEAs are required to provide their methodology for how centralized expenditures are allocated at the school level.

- _Expenditures are to be reported by expenditure category_, as required by the law and as detailed in the guidance that follows. Categories have been developed in alignment with the law and expanded to allow for natural classification of expenditures, alignment with other reporting initiatives, and transparency into administrative expenditures, which is also a requirement of the law. Expenditure categories include: Instructional Staff, School Support Staff, School Administrators, Instructional Supports, Educational Materials, Non-educational Administrative Supports, Buildings, Operations, and Food Services. Definitions and examples are included in the guidance that follows.

- _Expenditures associated with UPSFF At-Risk Funding must be provided per the law_. School-level expenditures associated with supporting At-Risk Students will be included in Common Financial Reporting after the total of expenditures by category. Details are included in the guidance that follows. In addition, a supporting report detailing initiatives, specific expenditures paid for by UPSFF At-Risk funding, and intended outcomes is required.

- _All expenditures will be submitted on an absolute dollar basis, and will subsequently be reported on a per-pupil basis_ by dividing expenditures by student count. Budgeted student count will be based on the enrollment projection in the signed, passed budget. Actual student count will be based on audited enrollment.

OSSE and/or PCSB may request additional information, including financial statements, to verify the completeness and accuracy of reported financial data.

Reporting Timeline

This is an annual reporting requirement for each fiscal year. Please see the BSA legislation for specific requirements, as well as any further guidance issued by the DME, OSSE and / or PCSB.

Detailed Standards

Data will be collected in a Reporting Framework, which will be housed in a web application. To aide in populating the reporting framework, and to allow for consistency and comparability, the following detailed Standards are provided:

A. Budget and Actual Expenditures
B. Exclusions from Reporting
C. School-level Expenditures and School's Share of Central Expenditures
D. Expenditure Categories
E. Student Count
F. At-Risk Reporting
G. Optional Narrative

The full Reporting Framework for the CFR is available in Appendix A. The final report output is shown here:

Budgeted Expenditures (Total $)	Budget - Total Site-Level and Central Allocated Expenditures										Memo: UPSFF At-Risk Funded Expenditures
	Instructional Staff	Student Supports Staff	School Administrators	Instructional Supports	Educational Materials	Non-Educational Administrative Costs	Buildings	Operations	Food Service	Total Expenditures	
School 1										$0	
School 2										$0	
School 3										$0	
Total Network	-	-	-	-	-	-	-	-	-	$0	
LEA Total Exclusions											-

Actual Expenditures (Total $)	Actual - Total Site-Level and Central Allocated Expenditures										Memo: UPSFF At-Risk Funded Expenditures
	Instructional Staff	Student Supports Staff	School Administrators	Instructional Supports	Educational Materials	Non-Educational Administrative Costs	Buildings	Operations	Food Service	Total Expenditures	
School 1										$0	
School 2										$0	
School 3										$0	
Total Network	-	-	-	-	-	-	-	-	-	$0	
LEA Total Exclusions											$0

A. Budget and Actual Expenditures

The FY21 BSA requires that both budget and actual expenditures be reported for all components of this reporting. All actual financial expenditures reported by schools and LEAs should be based on audited financial data if available. **Reporting should tie out to**

ESSA Financial Reporting, which is also expenditure-based. For LEAs that report financial results using accrual accounting, CFR data may include reported income statement expenses, adjusted for depreciation and deferred rent, while adding back principal payments and capital expenditures not financed.

Expenditure data will be reported based on the LEA's fiscal year. For charter LEAs, the fiscal year reporting is July 1 to June 30. For DCPS, the fiscal year reporting is Oct. 1 to Sept. 30. All budgeted financial expenditures reported by schools and LEAs will be based on final budget data, except where a draft budget is specifically required by the law.

B. Exclusions from Reporting

The purpose of this financial reporting requirement is to capture the expenditures that support the regular operation of the school and the LEA. Therefore, there are some expenditures considered outside of the day-to-day operation of the school system that should be excluded from the CFR. This reporting is to include all expenditures except those specifically excluded and listed here:

- Capital expenditures (except for capitalized expenditures not financed, as noted below)
- Payments to private schools for equitable services requirements for federal funds (DCPS specific; these are excluded as it is not to the benefit of DCPS students)
- Community services operations (Activities concerned with providing services to the community. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a child care center for working parents.)

Note: in previous school-level reporting, debt service has been excluded. However, for transparency and comparability purposes required for this reporting, debt service expenditures (both principal and interest) are included. Capital expenditures not financed are also included, to capture major expenditures not captured through debt service. This is to enable understanding of building costs across schools, whether facilities are owned or rented. In addition, for LEAs that capitalize lower-dollar threshold items typically not financed, such as student devices, including capital expenditures not financed will allow for inclusion of these expenditures.

C. School-level Expenditures and School's Share of Central Expenditures

Because this is a school-level reporting initiative, LEAs will need to allocate all expenditures, including those incurred at a central office or for shared services, to school sites. LEAs should use the same methodologies employed for ESSA Financial Reporting to

determine school-level expenditures and allocations of central expenditures to the LEA's schools.

School-level Expenditures:

- Aligned with ESSA Financial Reporting, school-level expenditures must include all personnel salaries, benefits, and other personnel-related costs at the school to which associated positions are directly assigned. Actual personnel expenditures must be the actual salaries, wages, and benefits that are accounted for at the school-level (schools cannot report average salaries/benefits for actual expenditures). Note that if the LEA budgets on average salaries, it may use average salaries/benefits for the Budgeted Expenditures component of this reporting.
- School-level expenditures must also include all non-personnel expenditures that are accounted for directly at the school-level.

School's Share of Central Expenditures:

- An LEA's centralized expenditures are the costs that are attributed to a central office that service the schools in the LEA, or costs that are attributed to multiple schools in the LEA (often referred to as "shared services"). It is possible that an LEA has no centralized expenditures. For example, a single-school LEA should account for all expenditures at the school-level. These centralized expenditures may include such items as building or operations costs, depending on how each LEA tracks and manages these expenditures.
- As part of this financial reporting, the LEA will need to allocate the centralized expenditures to each of the LEA's schools. This amount is referred to as the "school's share of centralized expenditures." It is at the LEA's discretion how centralized expenditures are attributed to each of the LEA's schools. For example, an LEA may choose to allocate all of its centralized expenditures on a per-pupil basis. Some LEAs may choose to allocate centralized expenditures using multiple methods (such as per pupil, per square foot, per teacher, etc.). The methodology utilized is at the LEA's discretion based on their understanding of their own financial data. To assist LEA's in their planning, DME is providing the same examples of methods for allocating centralized expenditures as provided in ESSA Financial Reporting guidance (*this list is not exhaustive and LEAs may allocate centralized expenditures in a manner they deem most appropriate*):
    - *Per-pupil basis:* For centralized services that benefit all students across all schools, these expenses can be allocated to schools on a per-pupil basis. As an example, the salaries and non-personnel expenses of the executive office could be allocated across all students in the school system.

- *Per-staff basis:* For centralized services that benefit all staff across the entire organization, these expenses can be allocated to schools on a per-staff basis. For example, the human resources office expenses could be allocated to schools based on the number of staff at the school-level.
- *Selected per-pupil basis:* For centralized services that benefit a specific subsection of students, these expenses can be allocated to schools based on a selected per-pupil basis. For example, for an office that provides services specifically to students with disabilities, these expenses could be allocated across schools based on the number of students with disabilities at the school-level.
- *Per-square foot basis:* For centralized services that are related to the school facilities, these expenses can be allocated to schools based on the size of the facility (if the LEA has accurate facility sizes). For example, a janitorial contract for the entire school system could be allocated across schools based on the size of the school facility.
- *Per-school basis:* For centralized services that are related to specific schools, these can be allocated to a school or a group of schools. For example, if there is a centralized contract that provides services for two specific high schools, these expenses can be allocated across the two high schools.

D. Expenditure Categories

The FY21 BSA requires transparency into categories of expenditures. Specifically, the FY21 BSA states:

> Include categories for reporting budgets and expenditures for instructional staff, school administrators, instructional supports, educational materials, and non-educational administrative costs;

In interpreting this requirement and in consultation with several charter LEAs and DCPS, it was determined that the addition of more categories provide clearer and more usable data toward the envisioned value of reporting. The additional categories (Student Support Staffing, Buildings, Operations, and Food Service) were included for two reasons: 1) to enable appropriate allocation of staff that are neither direct instructional nor administrative positions (e.g. guidance counselors, social workers, program coordinators, etc.) and 2) to provide transparency into administrative costs.

Accordingly, the expenditure categories and definitions are as follows:

- Instructional Staff: Salaries, wages, supplemental pay, and benefits associated with general or special education staff instructing students or supporting instruction

- Student Supports Staff: Salaries, wages, supplemental pay, and benefits associated with positions providing schoolwide academic support services, social/emotional services, and extracurricular services
- School Administrators: Salaries, wages, supplemental pay, and benefits associated with positions providing schoolwide administrative services and leadership
- Instructional Supports: Contracted services, fees, and other miscellaneous expenditures associated with instruction, social/emotional, or extracurricular activities (excluding contracted staff positions paid salaries/wages)
- Educational Materials: Educational materials associated with providing instruction and social/emotional learning, or extracurricular activities
- Non-Educational Administrative Costs: Personnel and non-personnel expenditures associated with governance, LEA leadership, and administrative/business services
- Buildings: Non-personnel expenditures associated with the cost of owning or renting a building, including the cost of residential facilities
- Operations: Personnel and non-personnel expenditures associated with the cost of maintaining and operating facilities, as well as transportation, furniture, and equipment expenditures
- Food Service: Personnel and non-personnel expenditures associated with providing nutritional services for students

Expenditure category definitions *with examples* are included in Appendix B.

In assigning expenditures to categories, LEAs should consider the following guidance and recommendations:

- Consistent alignment with definitions provided is critical for comparability and transparency in reporting. Therefore, LEAs should make reasonable efforts to align expenditures as best as possible to these categories. This is particularly important for larger expenditures. For example, if LEAs account for benefits in one accounting line, the LEA must allocate benefits across personnel categories in a reasonable manner (such as proportionately by salaries).
- LEAs should use their best judgement to allocate expenditures across categories, particularly for smaller or less material line items. For example, if the functions performed by a single position fall in multiple categories, the LEA may split the cost of the position across more than one category, or they may assign the position to the category in which the position spends most of its time to minimize burden.
- LEAs should consider materiality in allocating expenditures across categories. For example, if LEAs purchase miscellaneous supplies in one line item for both instructional purposes ("Instructional Supports") and administrative purposes ("Non-Educational Administrative Costs"), the LEA may allocate this expenditure

across categories, or it may attribute these costs to the larger of the two categories if it is not a material line item. As a rule of thumb, LEAs could consider a materiality threshold of $100-$200 per pupil.

- LEAs should utilize their chart of accounts as best as possible to minimize the need to split line items across categories.
- Guidance for specific categories:
  - **Buildings vs. Operations**: If "Operations" costs are embedded within costs of "Buildings" (such as a rent payment that includes the cost of maintenance or utilities), the LEA does not need to split those costs out of the "Buildings" category and assign to the "Operations" category.
  - **Staff vs. Instructional Supports**: LEAs should include contracted staff within personnel categories ("Instructional Staff", "Student Support Staff", "School Administrators") if they are paid wages and function as regular staff within the school/LEA. For example, a contract for paraprofessionals wherein contracted staff are paid wages through the contract and function as part of daily instructional operations should be included as "Instructional Staff", and not as non-personnel expenditures in "Instructional Supports".
- LEAs may be asked by OSSE or PCSB to provide their methodology for how expenditures are categorized.

E. Student Count

To enable comparability across schools, as required per the FY21 BSA, reporting will be displayed on a per pupil basis. As shown in the Reporting Framework, budget and actual expenditures will be collected in absolute dollars, and then converted into per pupil budget and actual expenditures by dividing by student count. Actual student count will be based on OSSE's October enrollment audit. Budgeted student count will be based on the enrollment projection in the signed, passed budget. LEAs will not need to provide audited student counts as these will be available from OSSE data.

F. At-Risk Reporting

The FY21 BSA specifically seeks transparency into expenditures associated with At-Risk Students[3]. While schools and LEAs support At-Risk students through multiple funding sources, for purposes of this reporting, schools and LEAs are asked to report on budgeted and actual uses of UPSFF At-Risk funds specifically. There are two components to At-Risk Reporting for this initiative in order to meet requirements: 1) Reporting within the CFR Framework, and 2) a supplemental "UPSFF At-Risk School-level Expenditures Report".

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[3] At-Risk Students are defined in section102(2A) of the Uniform Per Student Funding Formula for Public Schools and Public Charter Schools Act of 1998, effective March 26, 1999 (D.C.Law 12-207;D.C. OfficialCode§ 38-2901(2A))

At-Risk Expenditures within the CFR Framework

Budget and actual expenditures associated with at-risk students is included as supplemental to the total of expenditures included in this reporting (i.e.. a "memo" column). These expenditures are already included within the reporting framework categories included in "Section D. Expenditure Categories" above. They are to then be called out separately as specifically funded by UPSFF At-Risk funds. For example, salary and benefits for a social worker at a school focusing on at-risk students and paid out of UPSFF At-Risk funds would be included under the column "Student Supports Staff" within the CFR Framework. The same expenditures would also be included in the noted column for At-Risk Expenditures to the right of the Total, in the "Memo: UPSFF At-Risk Funded Expenditures" column.

Similar to all other components of this reporting, any budgeted or actual expenditures managed at the LEA/central-level should be allocated to schools based on the students they are intended to serve. If a central initiative is intended to support all at-risk students across more than one school, the LEA must allocate those expenditures accordingly.

Budget and actual at-risk expenditures will be reported on an absolute dollar basis and will not be presented per pupil.

UPSFF At-Risk School-level Expenditures Report

In addition to the annotation in the CFR framework, described above, and to comply with the intent of the FY21 BSA, LEAs are to provide a school-level report on the initiatives and associated expenditures funded through UPSFF At-Risk funds. This supplemental report must be provided for each school within the LEA. There are four parts to this report:

- Part A: An overview of the programs or initiatives for which UPSFF At-Risk Funds were budgeted or expended for the reporting year.
- Part B: A report of budgeted and actual expenditures using At-Risk Funds for the reporting year with a specific breakdown of expenditures. Expenditure details may be provided by initiative or by line item; LEAs may choose based on reporting preference.
- Part C: Narrative on goals and intended outcomes of the investments and supports being provided to at-risk students.
- Part D: An optional narrative identifying how budgeted plans were identified and how UPSFF At-Risk Funding aligns with other sources of funds toward these goals. While optional, LEAs are encouraged to use this narrative to provide context for readers.

An example of the UPSFF At-Risk School-level Expenditures Report is shown in Appendix C.

G. Optional Narrative

Understanding that data is best understood within context and understanding that LEAs know their own data best and are best positioned to provide that context, LEAs have the option to provide a contextual narrative alongside their data submission. Narratives may be provided for each individual school and/or for the overall LEA. LEAs may consider providing context such as, but not limited to: insight on schools with higher or lower per pupil expenditures than others, notable one-time large expenditures included in reporting, context on school models or students served that may drive differences in expenditures.

Appendix A: CFR Framework – LEA Submission Template

CFRS Reporting Data Collection Template - FY23 Budgeted Expenditures
data input required in yellow cells only
DRAFT - SUBJECT TO CHANGE

Total $ - Budget - Total Site-Level Expenditures

FY23 Budget - Site-Level Expenditures (Total $)	Instructional Staff	Student Supports Staff	School Administrators	Instructional Supports	Educational Materials	Non-Educational Administrative Costs	Buildings	Operations	Food Service	Total Expenditures
School 1										$0
School 2										$0
School 3										$0
Total Network	-	-	-	-	-	-	-	-	-	$0

Total $ - Budget - Total Central Allocated Expenditures

FY23 Budget - Central Allocated Expenditures (Total $)	Instructional Staff	Student Supports Staff	School Administrators	Instructional Supports	Educational Materials	Non-Educational Administrative Costs	Buildings	Operations	Food Service	Total Expenditures
School 1										$0
School 2										$0
School 3										$0
Total Network	-	-	-	-	-	-	-	-	-	$0

Total $ - Budget - Total Site-Level and Central Allocated Expenditures

FY23 Budget - LEA Total Expenditures (Total $)	Instructional Staff	Student Supports Staff	School Administrators	Instructional Supports	Educational Materials	Non-Educational Administrative Costs	Buildings	Operations	Food Service	Total Expenditures	Memo: UPSFF At-Risk Funded Expenditures
School 1										$0	
School 2										$0	
School 3										$0	
Total Network	-	-	-	-	-	-	-	-	-	$0	

LEA Total Exclusions	$0

Per Pupil $ - Budget - Total Site-Level Expenditures

FY23 Budget - Site-Level Expenditures (Per Pupil $)	Instructional Staff	Student Supports Staff	School Administrators	Instructional Supports	Educational Materials	Non-Educational Administrative Costs	Buildings	Operations	Food Service	Total Expenditures
School 1										$0
School 2										$0
School 3										$0
Total Network	-	-	-	-	-	-	-	-	-	$0

Per Pupil $ - Budget - Total Central Allocated Expenditures

FY23 Budget - Central Allocated Expenditures (Per Pupil $)	Instructional Staff	Student Supports Staff	School Administrators	Instructional Supports	Educational Materials	Non-Educational Administrative Costs	Buildings	Operations	Food Service	Total Expenditures
School 1										$0
School 2										$0
School 3										$0
Total Network	-	-	-	-	-	-	-	-	-	$0

Per Pupil $ - Budget - Total Site-Level and Central Allocated Expenditures

FY23 Budget - LEA Total Expenditures (Per Pupil $)	Instructional Staff	Student Supports Staff	School Administrators	Instructional Supports	Educational Materials	Non-Educational Administrative Costs	Buildings	Operations	Food Service	Total Expenditures
School 1										$0
School 2										$0
School 3										$0
Total Network	-	-	-	-	-	-	-	-	-	$0

LEA Total Exclusions	$0

Appendix A (continued): CFR Framework – LEA Submission Template

CFRS Reporting Data Collection Template - FY23 Actual Expenditures
data input required in yellow cells only
DRAFT - SUBJECT TO CHANGE

FY23 Actual - Site-Level Expenditures (Total $)

	Total $ - Actual - Total Site-Level Expenditures									
	Instructional Staff	Student Supports Staff	School Administrators	Instructional Supports	Educational Materials	Non-Educational Administrative Costs	Buildings	Operations	Food Service	Total Expenditures
School 1										$0
School 2										$0
School 3										$0
Total Network	-	-	-	-	-	-	-	-	-	$0

FY23 Actual - Central Allocated Expenditures (Total $)

	Total $ - Actual - Total Central Allocated Expenditures									
	Instructional Staff	Student Supports Staff	School Administrators	Instructional Supports	Educational Materials	Non-Educational Administrative Costs	Buildings	Operations	Food Service	Total Expenditures
School 1										$0
School 2										$0
School 3										$0
Total Network	-	-	-	-	-	-	-	-	-	$0

FY23 Actual - LEA Total Expenditures (Total $)

	Total $ - Actual - Total Site-Level and Central Allocated Expenditures										Memo: UPSFF At-Risk Funded Expenditures
	Instructional Staff	Student Supports Staff	School Administrators	Instructional Supports	Educational Materials	Non-Educational Administrative Costs	Buildings	Operations	Food Service	Total Expenditures	
School 1										$0	
School 2										$0	
School 3										$0	
Total Network	-	-	-	-	-	-	-	-	-	$0	
LEA Total Exclusions										$0	

FY23 Actual - Site-Level Expenditures (Per Pupil $)

	Per Pupil $ - Actual - Total Site-Level Expenditures									
	Instructional Staff	Student Supports Staff	School Administrators	Instructional Supports	Educational Materials	Non-Educational Administrative Costs	Buildings	Operations	Food Service	Total Expenditures
School 1										$0
School 2										$0
School 3										$0
Total Network	-	-	-	-	-	-	-	-	-	$0

FY23 Actual - Central Allocated Expenditures (Per Pupil $)

	Per Pupil $ - Actual - Total Central Allocated Expenditures									
	Instructional Staff	Student Supports Staff	School Administrators	Instructional Supports	Educational Materials	Non-Educational Administrative Costs	Buildings	Operations	Food Service	Total Expenditures
School 1										$0
School 2										$0
School 3										$0
Total Network	-	-	-	-	-	-	-	-	-	$0

FY23 Actual - LEA Total Expenditures (Per Pupil $)

	Per Pupil $ - Actual - Total Site-Level and Central Allocated Expenditures									
	Instructional Staff	Student Supports Staff	School Administrators	Instructional Supports	Educational Materials	Non-Educational Administrative Costs	Buildings	Operations	Food Service	Total Expenditures
School 1										$0
School 2										$0
School 3										$0
Total Network	-	-	-	-	-	-	-	-	-	$0
LEA Total Exclusions										$0

Appendix B: Expenditures Categories Definitions and Examples

Expenditure Category	Expenditure Type	Definition	Examples
Instructional Staff	Personnel (incl contracted)	Salaries, wages, supplemental pay, and benefits associated with general or special education staff instructing students or supporting instruction	Classroom teachers, substitute teachers, teacher aids, paraprofessionals. All including hired staff and contracted staff.
Student Supports Staff	Personnel (incl contracted)	Salaries, wages, supplemental pay, and benefits associated with positions providing schoolwide academic support services, social/emotional services, and extracurricular services	Speech therapists, psychologists, social workers, counselors, librarians, special education coordinators, program coordinators, deans of student supports and culture. All including hired staff and contracted staff.
School Administrators	Personnel (incl contracted)	Salaries, wages, supplemental pay, and benefits associated with positions providing schoolwide administrative services and leadership	Principals, assistant principals, administrative offices, business managers, registrars, clerical/office staff
Instructional Supports	Non-Personnel	Contracted services, fees, and other miscellaneous expenditures associated with instruction, social/emotional, or extracurricular activities (excluding contracted instructional staff)	Fees associated with general or special education instructional supports (other than contracted staff pay and benefits), professional development, field trips, student events, scholarships, etc.
Educational Materials	Non-Personnel	Educational materials associated with providing instruction and social/emotional learning, or extracurricular activities	Textbooks, library books, student and teacher devices (including capital expenditures not financed for devices), classroom supplies, assessment materials, instructional software licensing fees, etc.
Non-Educational Administrative Costs	Both	Personnel and non-personnel expenditures associated with governance, LEA leadership, and administrative/business services	LEA governance and leadership positions, central staff focused on business/ administrative functions (Finance, HR, IT, etc.), business and administrative expenses (management fees, legal fees, insurance, copier leases, supplies, non-instructional software licenses, dues, etc.), staff and student recruitment and hiring expenses, etc.
Buildings	Non-Personnel	Non-personnel expenditures associated with the cost of owning or renting a building	Rent/lease, debt service (principal and interest), facility-related capital expenditures that are not financed, real estate/property taxes

Operations	Both	Personnel and non-personnel expenditures associated with the cost of maintaining and operating facilities	Operations & Maintenance (O&M), custodial, utilities, telecommunications & internet, security, transportation, furniture and equipment. All including hired & contracted staff, services, and materials.
Food Service	Both	Personnel and non-personnel expenditures associated with providing nutritional services for students	Student nutrition programs including staff, food, and supplies. All including hired & contracted staff, services, and materials

Appendix D: UPSFF At-Risk Expenditures Report

SY23-24 AT RISK FUNDING EXPENDITURE REPORT

School Name:	**Example School 1**
LEA Name:	**Example LEA 1**
At Risk Student Count	**XXX**
At Risk Student %	**XX%**

Instructions

This report is intended to provide insight into budgeted and actual expenditures associated with At-Risk

Part A: Please submit an overview of the programs, initiatives, and/or activities that were budgeted for or expended on with At Risk Funds in SY23-24.

Part B: Please submit a report of budget and actual spend plans using At-Risk Funds for the school year 2023-2024 with a specific breakdown of programs, initiatives, and activities funded with At-Risk Funds

Part C: Please provide data regarding intended goals and outcomes for the use of at-risk funds. See sample report for guiding questions for this section.

Part D: Please provide a narrative on how your strategies were identified and how your At-Risk Funding aligns with other sources of funds.

Please direct questions on completion of this report to xxxx@xxxx.xxx

PART A: DESCRIPTION OF MAJOR PROGRAMS, INITIATIVES, AND ACTIVITIES

Social-Emotional Support Staff....

Additional Instruction & Support Staff....

Contracted Additional Instruction & Support....

PART B: BUDGETED AND ACTUAL EXPENDITURES	Budget	Actual	Variance
Social-Emotional Support Staff	$ 1,120,000	$ 1,000,000	$ (120,000)
Additional Instruction & Support Staff	200,000	220,000	20,000
Contracted Additional Instruction & Support	32,500	32,500	-
ESTIMATED TOTAL	$ 1,352,500	$ 1,252,500	$ (100,000)

PART C: Intended Goals and Outcomes

Student outcomes - projected and actual outcomes. Some questions that may guide this section include - What were the indented outcomes of the initiatives included in this report? How might the school and/or LEA leadership convey the impact of these initiatives on student performance, retention, attendance, equity or any other factors to support at-risk students?

PART D: CONTEXTUAL NARRATIVE (Optional)

Development of plans:

Interaction with other funding sources:

Additional context: