



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



Eric G. Mackey, Ed.D.
State Superintendent of Education

May 1, 2026

MEMORANDUM

TO: County and City Superintendents

FROM: Eric G. Mackey 
State Superintendent of Education

RE: Report Cards – School Level Per-Pupil Expenditures

The *Elementary and Secondary Education Act of 1965* (ESEA), as amended by the *Every Student Succeeds Act* (ESSA), ESEA Section 1111(h)(1)(C)(x), requires that the report card include per-pupil expenditures of federal, state, and local funds, disaggregated by source of funds for each local education agency (LEA) and each school for the preceding fiscal year.

The School Level Per-Pupil Expenditure reports for the LEA level and school level will be generated using the approved financial data that has been uploaded to the Alabama State Department of Education. Please note that Cost Center Codes will be used to report expenditures to specific schools. If Cost Center Pools are used for expenditures, these costs will be proportionately assigned to all schools in an LEA.

The School Level Per-Pupil and System Level Per-Pupil Expenditure report for fiscal year 2025 and the documentation for the data will be mailed to you. This report is for your review and will be made public with the Report Card no later than June 18, 2026. If there are any issues, please contact Rachel Bostic at 334-694-4617 or by email at rbostic@alsde.edu.

If your financial statement has not been approved, the report will indicate as draft. A final report will be sent for your review after approval of the financial statement. If the financial statement is not approved by June 18, 2026, the report will not be published. A notation will indicate that the report could not be published because it was not approved.

EGM/AW/NS

cc: Chief School Financial Officers
Dr. Molly Killingsworth
Mrs. Nancy Smith
Mrs. Rachel Bostic

FY26-3023

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