



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



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

April 9, 2020

MEMORANDUM

TO: County and City Superintendents

FROM: Eric G. Mackey *EGM*
 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 is 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 a LEA.

Enclosed is the School Level Per-Pupil and System Level Per-Pupil Expenditure report for fiscal year 2019 and the documentation for the data. This report is for your review and will be made public with the Report Card no later than June 19, 2020. If there are any issues, please contact Barry Kachelhofer at 334-694-4617, or by email at barryk@alsde.edu.

If your financial statement has not been approved, the report will indicate as draft and a final report will be sent for your review after approval of the financial statement. If the financial statement is not approved by June 12, 2020, the report will not be published. A notation will indicate that the report could not be published because it was not approved.

A brief survey will be forthcoming to verify that you received and reviewed the report.

EGM/AC/BK

Enclosures

cc: Chief School Financial Officers
 Barry Kachelhofer

FY20-3026

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SCHOOL LEVEL PER-PUPIL EXPENDITURES

Expenditures:

Function Codes 1000 -6999 and 9140

Instructional Services	<u>Does not include the following:</u>
Student Support Services	Capital Outlay - Real Property
Instructional Staff Support	Debt Service - Long Term
School Administrative Services	Adult/Continuing Education (except for Preschool)
Operations and Maintenance	Non-Public School Programs
Student Transportation	Community Services
Food Services	Payment made on behalf of Other Schools
Preschool	Other Expenditures
General Administrative Services	Other Fund Uses

Object of Expenditure Code not between 500 and 599
(Real Property and capitalized equipment)

Fund Source:

1000 - 2999: State Sources
3000 - 3399, 3500 - 5999: Federal Sources
3400 - 3499 (Impact Aid): Local Sources
6000 - 6999: Local Sources
7100 - 7499: Local School Public (Exclude 7500 - 7999: Local School Non-Public)
8000 - 9999: Other Sources

Direct Expenditures:

School Cost Centers with enrollment
If the Cost Center does not have enrollment it was not included.

Pooled Expenditures:

Cost Centers Pools between 8100 and 8699
Instructional Services
Instructional Support Services
 Student Support Services
 Instructional Staff Support
 School Administrative Services
Operations and Maintenance
Student Transportation
Food Services
General Administrative Services

Does not include Vocational Centers

Allocation

Proportion

Percentage of Direct Cost by LEA by Cost Center used to proportion Pooled Cost by LEA to each Cost Center.

Direct Cost Percent

Numerator - Direct Expenditures by LEA by Cost Center by Function by Fund Source

Denominator - Direct Expenditures by LEA by Function by Fund Source

Direct Cost Percent * Pooled Expenditures by LEA by Fund Source

Enrollment

Transportation and Remaining Pooled Cost not allocated by percentage are allocated by enrollment.

No Transportation costs are allocated to a Cost Center that is a virtual school.

If notified by the LEA, other pooled costs will not be allocated to Cost Center that is a virtual school.