



ESSA Financial Transparency

LEA and School Level Data

Molly M. Spearman – State Superintendent of Education

Requirements

- ESAA § 1111(h)(1)(C)(x) requires the following be included on the 2018 school and district report cards

(x) The per-pupil expenditures of Federal, State, and Local funds, including actual personnel expenditures and actual non-personnel 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

The language of the statute requires reporting at the district and school level personnel and non-personnel expenditures for three fund sources (Federal, State, and Local)

Expectations

- Supplement 2018 report card by 6/30/19
 - Pilot group meeting in March
 - ESSA changes reported by 4/30/19
- Data comparison across school and district level
- Consistency in reporting
- Presentation on report card
- Calculation of PPE

Report Card View


Financial Data

Audited Prior Year Financial Information



	Federal	State and Local
Audited expenditures for personnel	N/AV	N/A
Audited expenditures for other operating expenses	N/AV	N/A

Current year school level Financial Information



	Our school	Change from Last Year
Average teacher salary	\$49,168	Down from \$49,331
Percent of expenditures for instruction	N/AV	N/A
Percent of expenditures for teacher salaries	N/AV	N/A
Average administrator salary	N/AV	N/A
Dollars spent per pupil (Federal, State, & Local)	N/AV	N/A
Percent of students in poverty (TANF, Medicaid, SNAP, foster child, homeless or migrant)	57.2	Up from 56.9

The Every Student Succeeds Act (ESSA) contains a new requirement that all states' local educational agencies (LEAs) publish per-pupil expenditures by school building level.[1] This requirement goes into effect as districts begin recording expenditures for the 2018-19 school year. The South Carolina Department of Education (SCDE) will report on expenditures for the 2018-19 school year on the 2019 South Carolina School Report Card. The 2018 South Carolina School Report Card financial expenditures are reported at the school district level.

[1] Section 1111(h)(1)(C)(x) of the Elementary and Secondary Education Act (ESSA) requires the reporting of: "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."

USDE Guidance

- Exclusions
 - Pre-K and Adult Education
 - Non-current expenditures
 - Enterprise funds
 - Payments to other government entities, charter schools
 - Debt service
 - Unbudgeted funds
 - Non-programmed charges

USDE Guidance

- Central Office Expenditures
 - Support and Development Services
 - Alternative Programs
 - Financial Services
 - Human Resource Services
 - Student Testing Services
 - Planning, Research Development and Program Evaluation
 - Board of Education
 - Legal Services
 - Audit Services
 - Leadership Services
 - Public Relations and Marketing Services
 - Technology Support Services
 - Connectivity Support Services
 - Communication Services
 - Printing and Copying Services
 - Public Utility and Energy Services
 - Custodial/Housekeeping Services
 - Transportation Services
 - Warehouse and Delivery Services
 - Facilities Planning, Acquisition and Construction Services
 - Maintenance Services

Financial Data

- Audited
- Uniform chart of accounts
- Standard exclusions
- Decentralize expenditures to locations of students served
- Spread centralized expenditures by ADM

South Carolina Exclusions

- Fund
 - 400 Debt Service
 - 500 Capital Project
 - 700 Pupil Activity
- Function
 - 180-189 Adult/Continuing Education
 - 300-399 Community Services
 - 400-499 Other Charges
 - 500-599 Debt Service
- Object
 - 370-379 Tuition
 - 500-599 Capital Outlay
 - 610-630 Other Objects
 - 700-799 Transfers

Items to Consider

- Medicaid = State/Local
- Food Service = Federal
- Staff in multiple locations
 - Spread expenditures by FTE
- Career Centers
 - Spread expenditures across schools for students served

Comparison of Expenditure Data

In\$ite

- Current expenditures = total expenditures – debt service – capital outlay – transfers

ESSA

- Current expenditures = total expenditures less all fund, function, and object exclusions

- Result = In\$ite PPE > ESSA PPE

	In\$ite PPE	ESSA PPE			In\$ite PPE	ESSA PPE
Abbeville	\$ 10,702.84	\$ 9,608.99		Greenville	\$ 9,642.77	\$ 9,251.18
Allendale	\$ 16,706.17	\$ 14,315.56		Greenwood 51	\$ 10,591.28	\$ 10,382.08
Anderson 3	\$ 10,578.67	\$ 9,913.81		Hampton 2	\$ 16,040.42	\$ 15,411.95
Anderson 4	\$ 11,834.62	\$ 11,175.60		Lancaster	\$ 9,646.50	\$ 9,180.87
Bamberg 1	\$ 11,963.39	\$ 10,817.90		Laurens 56	\$ 11,643.96	\$ 10,934.51
Barnwell 29	\$ 12,433.73	\$ 11,807.81		Lexington 1	\$ 11,738.73	\$ 10,733.17
Barnwell 45	\$ 11,021.36	\$ 10,677.00		Lexington 4	\$ 10,544.36	\$ 10,198.25
Calhoun	\$ 12,114.92	\$ 11,409.82		Newberry	\$ 11,387.18	\$ 10,696.47
Chesterfield	\$ 10,764.59	\$ 9,796.99		Orangeburg 4	\$ 11,869.10	\$ 10,717.91
Clarendon 2	\$ 11,450.42	\$ 10,237.67		Richland 2	\$ 11,585.89	\$ 11,357.33
Colleton	\$ 10,370.24	\$ 9,833.17		Saluda	\$ 10,238.14	\$ 8,877.31
Dillon 3	\$ 8,932.65	\$ 8,540.24		Spartanburg 2	\$ 9,408.68	\$ 8,756.19
Dorchester 4	\$ 13,708.46	\$ 12,308.79		Spartanburg 6	\$ 10,594.11	\$ 10,097.73
Florence 3	\$ 11,065.40	\$ 10,662.19		York 1	\$ 10,913.43	\$ 10,522.96
Georgetown	\$ 11,040.11	\$ 10,124.51		York 2	\$ 11,463.90	\$ 11,178.83

School Name	FY18 135-Day ADM + 3&4 year old count	Total PPE
Andrews High	594.99	\$ 10,670.21
Georgetown High	1,005.05	\$ 9,640.32
Andrews Elementary	805.32	\$ 9,941.51
Brown's Ferry Elementary	172.95	\$ 13,755.89
Pleasant Hill Elementary	374.69	\$ 10,981.89
Georgetown Middle	813.75	\$ 8,528.12
Kensington Elementary	634.03	\$ 10,489.92
Maryville Elementary	484.64	\$ 11,504.69
McDonald Elementary	496.54	\$ 10,703.62
Plantersville Elementary	106.82	\$ 18,952.15
Rosemary Middle	420.10	\$ 10,202.32
Sampit Elementary	331.44	\$ 11,596.58
Waccamaw Elementary	549.23	\$ 10,103.86
Waccamaw High	849.85	\$ 9,255.57
Carvers Bay High	373.21	\$ 14,355.14
Carvers Bay Middle	321.67	\$ 10,452.07
Waccamaw Middle	433.00	\$ 9,237.53
Waccamaw Intermediate	517.06	\$ 9,242.59
Coastal Montessori Charter	242.86	\$ 1,531.14
Central Office	9,527.20	\$ 10,124.51

School Name	FY18 135-Day ADM + 3&4 year old count	State & Local Personnel	Federal Personnel	State & Local Non-Personnel	Federal Non-Personnel	Total	Total PPE
Andrews High	594.99	\$ 5,024,958.06	\$ 364,560.82	\$ 917,106.97	\$ 42,044.21	\$ 6,348,670.06	\$ 10,670.21
Georgetown High	1,005.05	\$ 8,010,235.52	\$ 255,376.26	\$ 1,372,337.57	\$ 51,052.94	\$ 9,689,002.29	\$ 9,640.32
Andrews Elementary	805.32	\$ 6,033,965.09	\$ 690,497.89	\$ 723,242.08	\$ 558,392.11	\$ 8,006,097.17	\$ 9,941.51
Brown's Ferry Elementary	172.95	\$ 1,820,093.16	\$ 136,856.13	\$ 300,255.17	\$ 121,876.59	\$ 2,379,081.04	\$ 13,755.89
Pleasant Hill Elementary	374.69	\$ 3,452,477.71	\$ 186,761.78	\$ 449,460.07	\$ 26,103.42	\$ 4,114,802.98	\$ 10,981.89
Georgetown Middle	813.75	\$ 5,530,432.17	\$ 535,881.18	\$ 795,448.19	\$ 77,995.67	\$ 6,939,757.21	\$ 8,528.12
Kensington Elementary	634.03	\$ 5,488,909.16	\$ 413,333.75	\$ 648,514.00	\$ 100,166.10	\$ 6,650,923.01	\$ 10,489.92
Maryville Elementary	484.64	\$ 4,617,068.79	\$ 405,154.53	\$ 492,246.04	\$ 61,161.91	\$ 5,575,631.27	\$ 11,504.69
McDonald Elementary	496.54	\$ 4,286,603.32	\$ 408,058.36	\$ 550,532.12	\$ 69,579.34	\$ 5,314,773.14	\$ 10,703.62
Plantersville Elementary	106.82	\$ 1,750,587.16	\$ 7,420.10	\$ 217,007.47	\$ 49,453.70	\$ 2,024,468.44	\$ 18,952.15
Rosemary Middle	420.10	\$ 3,377,790.21	\$ 287,671.43	\$ 546,469.55	\$ 74,065.23	\$ 4,285,996.42	\$ 10,202.32
Sampit Elementary	331.44	\$ 3,103,231.81	\$ 258,194.85	\$ 443,387.61	\$ 38,755.92	\$ 3,843,570.20	\$ 11,596.58
Waccamaw Elementary	549.23	\$ 4,588,266.61	\$ 357,310.14	\$ 583,865.80	\$ 19,898.60	\$ 5,549,341.16	\$ 10,103.86
Waccamaw High	849.85	\$ 6,569,962.05	\$ 98,136.14	\$ 1,095,129.95	\$ 102,614.39	\$ 7,865,842.53	\$ 9,255.57
Carvers Bay High	373.21	\$ 4,182,873.62	\$ 273,325.31	\$ 861,761.30	\$ 39,522.53	\$ 5,357,482.77	\$ 14,355.14
Carvers Bay Middle	321.67	\$ 2,667,860.16	\$ 134,337.72	\$ 510,717.55	\$ 49,201.37	\$ 3,362,116.81	\$ 10,452.07
Waccamaw Middle	433.00	\$ 3,418,664.11	\$ 61,524.23	\$ 509,142.19	\$ 10,518.20	\$ 3,999,848.72	\$ 9,237.53
Waccamaw Intermediate	517.06	\$ 4,183,441.45	\$ 90,076.85	\$ 494,915.81	\$ 10,538.17	\$ 4,778,972.28	\$ 9,242.59
Coastal Montessori Charter	242.86	\$ 246,298.88	\$ 35,045.57	\$ 86,780.53	\$ 3,728.57	\$ 371,853.55	\$ 1,531.14
Central Office	9,527.20	\$ 78,353,719.05	\$ 4,999,523.04	\$ 11,598,319.98	\$ 1,506,668.96	\$ 96,458,231.03	\$ 10,124.51

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Open for Discussion

- Fund
 - Exclude Food Service?
- Function
 - Additional Adult Education expenses in other codes
 - Exclude 254 due to utilities?
 - 270's: coaching supplements paid from General Fund

Biggest Challenges and Unique Issues

- How to treat locations without a BEDS code
 - Alternative schools, vocational programs, etc.
- Elementary magnets included with middle school BEDS code
- Calculating State & Local vs Federal by revenue percentage
- Time to compile the data

The Next Steps

- Meeting with pilot team March/April
- Communication will be sent out with updates
- 2017-18 ESSA data due 5/30
- Supplement 2018 report card by 6/30 deadline

Questions?

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