

MISSOURI STATE BOARD OF EDUCATION AGENDA ITEM:**June 2019****REPORT ON BUILDING-LEVEL EXPENDITURES****STATUTORY AUTHORITY:**

Title I, Part A (Title I) of the ESEA

Consent
ItemAction
ItemReport
Item**STRATEGIC PRIORITY**

Access, Opportunity, Equity – Provide all students access to a broad range of high-quality educational opportunities from learning into post-high school engagement.

SUMMARY

Title I, Part A (Title I) of the Elementary and Secondary Education Act (ESEA) now requires that per-pupil expenditures be reported on annual State and Local Educational Agency (LEA) report cards:

“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 education agency and each school in the State for the preceding fiscal year.” §1111(h)(1)(C)(x) and (h)(2)(C) of ESEA, as amended by Every Student Succeeds Act (ESSA), through P.L. 114–95, enacted December 10, 2015.

The Department will collect building-level expenditures for the first time on the FY2019 Annual Secretary of the Board Report (ASBR) that is due on August 15, 2019. This information will then be used to create a new BUILDING-LEVEL CURRENT EXPENDITURE CALCULATION to comply with the new federal mandate.

PRESENTERS

Roger Dorson, Deputy Commissioner, Division of Financial and Administrative Services; and Jeff Falter, Chief Data Officer, Office of Data System Management, will assist in the presentation and discussion of this agenda item.



Building-Level Expenditures

June 2019



2018-19 Fiscal Year

- Revenues and expenditures recorded by building / location
- Totals divided by PK-12 September membership

2018-19 Fiscal Year

- Certain revenue and function codes are reported at the building level
- District wide costs will be broken out by building using percent of membership

Building-Level Expenditures

- School districts should be prepared to explain the expenditure differences for different attendance centers within the district



Missouri Department of Elementary & Secondary Education
School Finance Section
Per Pupil Building Expenditures Summary

Year: 2018 - 2019

District Code: District 3

Version: Open

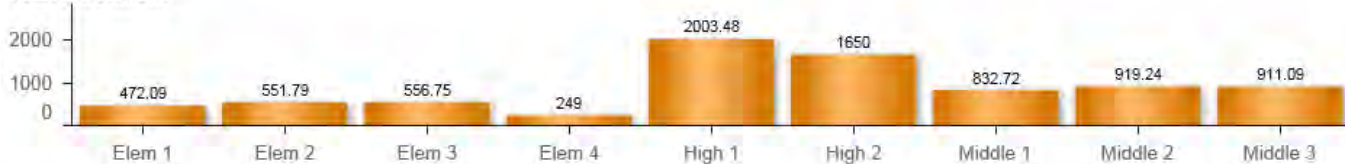
Building	Total September Membership	Building Level Expenditures Per Pupil			District Level Expenditures Per Pupil			Expenditures Per September Membership
		Federal Expenditures Building	State Local Expenditures Building	Total Building	Federal Expenditures District	State Local Expenditures District	Total District	
1075 - HIGH SCHOOL	779.15	\$22.36	\$6,916.77	\$6,939.13	\$40.65	\$2,367.92	\$2,408.57	\$9,347.70
3000 - MIDDLE SCHOOL	604.57	\$133.41	\$5,196.51	\$5,329.92	\$40.65	\$2,367.92	\$2,408.57	\$7,738.49
4020 - ELEMENTARY	235.00	\$407.99	\$5,184.08	\$5,592.07	\$40.65	\$2,367.92	\$2,408.57	\$8,000.64
4040 - ELEMENTARY	457.76	\$598.90	\$6,121.56	\$6,720.46	\$40.65	\$2,367.92	\$2,408.57	\$9,129.03
4080 - ELEMENTARY	499.46	\$365.68	\$4,821.45	\$5,187.13	\$40.65	\$2,367.92	\$2,408.57	\$7,595.70
Total September Membership		2,575.94						

Select a District

888888 - District B

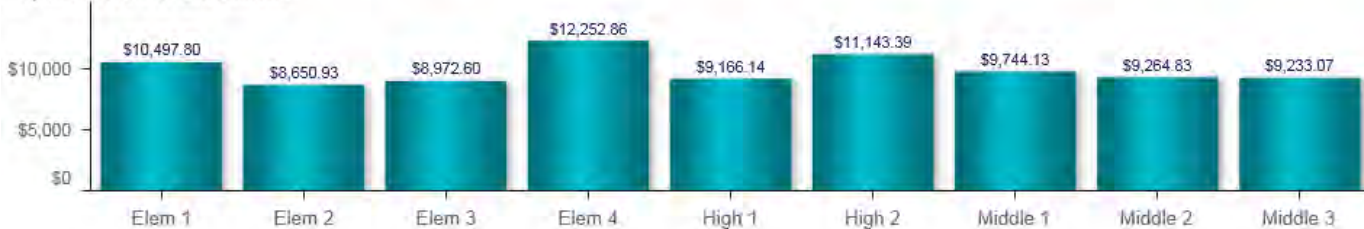
Enrollment by Building

Total Enrollment



Expenditures Per Enrollment by Building

Expenditures Per Enrollment



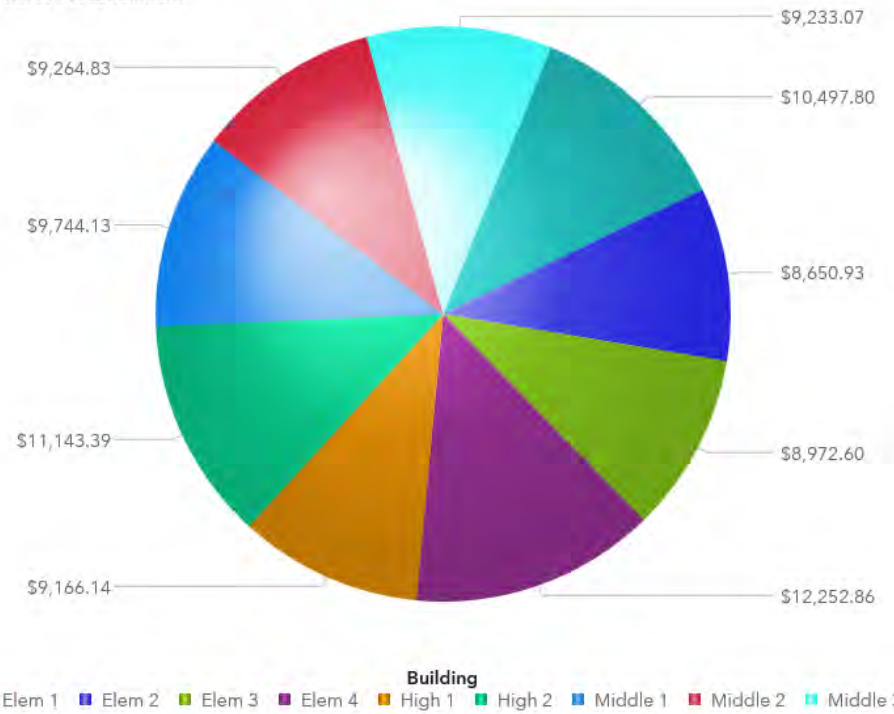
State Average
\$9,419.39

District Average
\$9,880.64

Select a School Type

Expenditures Per Enrollment by Building

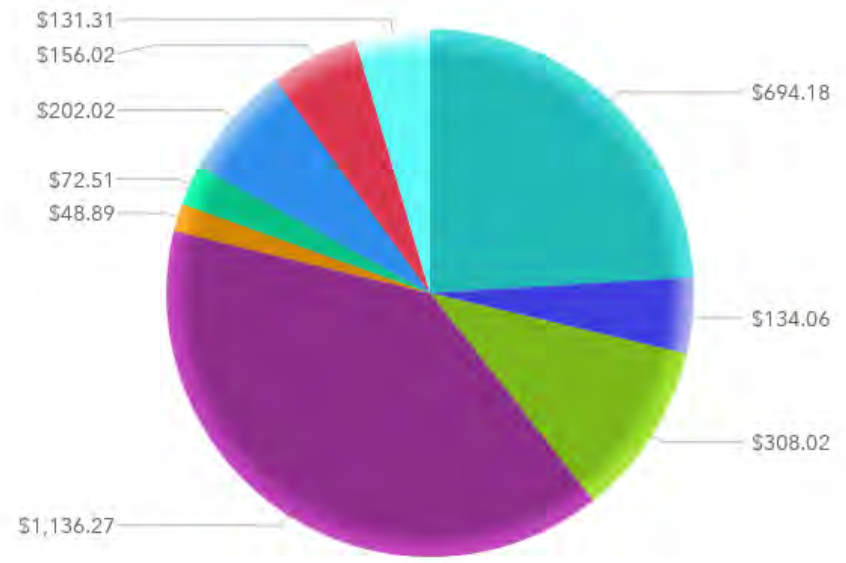
Expenditures Per Enrollment



Avg Federal Total
\$253.09

Federal Total by Building

Federal Total



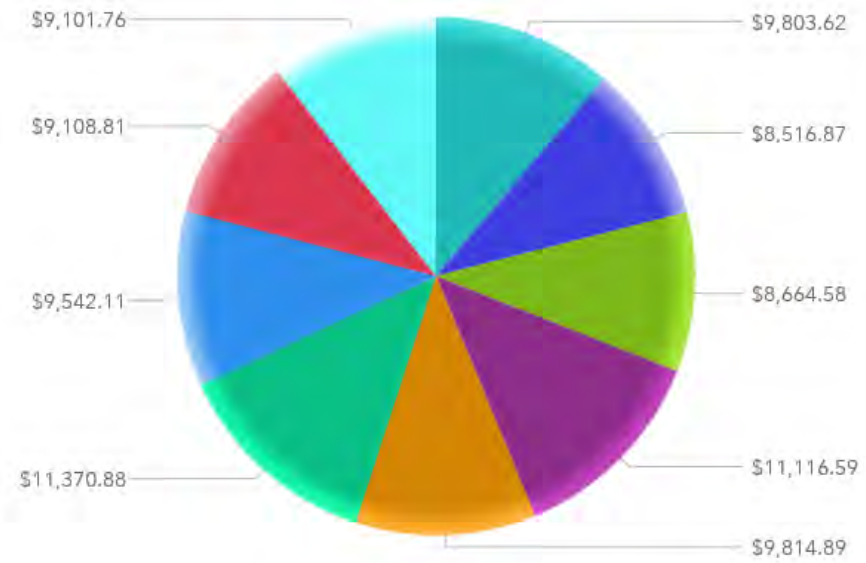
Building

- Elem 1
- Elem 2
- Elem 3
- Elem 4
- High 1
- High 2
- Middle 1
- Middle 2
- Middle 3

Avg State/Local Total
\$9,079.23

State/Local Total by Building

State/Local Total



Building

- Elem 1
- Elem 2
- Elem 3
- Elem 4
- High 1
- High 2
- Middle 1
- Middle 2
- Middle 3



Questions