

ESSA School-Level Financial Reporting

Michigan Per-Pupil Expenditure Calculation Methodology

Last Updated January 28, 2020

ESSA

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.”

Sample Data to be Published in MI School Data

	School A	School B	School C	
?	Enrollment	385.00	240.00	202.62
?	Federal Expenditures Per-Pupil	\$368.85	\$0.00	\$0.00
?	State/Local Expenditures Per-Pupil	\$6,940.06	\$7,369.72	\$6,860.15
?	Total Site-Level Expenditures Per-Pupil	\$7,308.91	\$7,369.72	\$6,860.15
?	Districtwide Federal Expenditures Per-Pupil	\$449.64	\$449.64	\$449.64
?	Districtwide State/Local Expenditures Per-Pupil	\$2,919.42	\$2,919.42	\$2,919.42
?	Total Districtwide Expenditures Per-Pupil	\$3,369.06	\$3,369.06	\$3,369.06
?	Total Expenditures Per-Pupil	\$10,677.97	\$10,738.78	\$10,229.21

Excluded Expenditures	Preschool Instructional Expenditures	Nonpublic Expenditures	Other Schools Expenditures
\$1,903,318.78	\$0.00	\$0.00	\$0.00

Display and format subject to change.

Additional resources for this reporting including past MDE communications and upcoming guidance may be accessed at <https://www.michigan.gov/mde/0,4615,7-140-6605-471058--,00.html>.

Data Definitions

Enrollment

Enrollment is based on Fall Pupil Count by building. Audited full-time equivalency (FTE) will be used.

Site-Level Expenditures

The Financial Information Database (FID) requires 100% of expenditures in Functions 11x, 12x, and 24x (excluding object codes 6xxx and 82xx within those functions) to be reported with a valid building code.

Expenditure amounts in other function codes reported with a valid building code will also be included in this section. This is encouraged to minimize the amount of central-level expenditures being allocated across all buildings.

Amounts are per-pupil and are divided by the Enrollment (row A in table above) of each building.

See “Exclusions” below for Function and Object Codes not included in this section.

Central-Level Expenditures

Any remaining expenditures reported without a valid building code are allocated among all students of a district. This results in Central-Level Expenditures being equal across all buildings on a per-pupil basis.

See “Exclusions” below for Function and Object Codes not included in this section.

Federal and State/Local Disaggregation

As required by ESSA, each section includes a disaggregation by expenditures of Federal funds and State/Local (non-federal) funds. The Grant Code dimension will be used to disaggregate these amounts:

Federal:	Grant Codes 400-899
State/Local:	All remaining expenditures for each section (less “Exclusions”)

Exclusions

Amounts reported under the following Function or Object Codes are not included in per-pupil expenditure calculations for the purposes of this requirement and are displayed as a single, district-level amount:

Fund Codes	8x
Function Codes	13x, 3xx, 41x, 42x, 43x, 44x, 49x, 5xx, 6xx
Object Codes	6xxx, 7xxx, 8xxx

Preschool Instruction expenditures (Function 118) will also be displayed as a separate exclusion as no corresponding enrollment count is available for this category of expenditures.

Expenditures reported with building codes that belong to a nonpublic school or another school district will also be displayed as separate exclusions.

Miscellaneous

Only buildings with Enrollment greater than zero will be included in this reporting.