



DISTRICT OF COLUMBIA

OFFICE OF THE STATE SUPERINTENDENT OF

EDUCATION

LEA Financial Reporting Centralized Expenditure Methodology Document 2020-21 School Year

The Office of the State Superintendent of Education (OSSE) requires all local education agencies (LEAs) to submit Centralized Expenditure Methodology documents. In order to increase transparency about the financial expenditures data submitted for each school, this document shares each LEA's submission in alphabetical order.

Centralized expenditures are the expenditures that are attributed to a central office that services the schools in the LEA, or expenditures that are attributed to multiple schools in the LEA.

Some LEAs do not have any centralized expenditures. In that case, they are only required to complete Section 1 of the template. If an LEA does have centralized expenditures, they are required to complete Section 1 and Section 2 of the template.

OSSE shares a reporting template with LEAs, collects the responses, and publishes them on the OSSE website. OSSE does not edit the submissions, nor does it verify the accuracy of each submission. It is incumbent on each LEA to provide accurate information, based on their audited financial statements, in their submission.

How to use this document:

- This document is an additional resource to be used with school and LEA per-pupil expenditure data on the [DC School Report Card](#).
- Submissions for each LEA are organized in alphabetical order, by the name of the LEA.
- To search for a specific LEA, users can scroll through the entire document, or use the "Find" feature (Ctrl+F) by typing in the name of the LEA or the LEA Code.

We encourage you to visit [DCSchoolReportCard.org](https://dcschoolreportcard.org) and explore the data available. If you would like to learn more about the DC School Report Card, we have resources to explain each data point, how metrics are calculated, and how you can use that data to inform your conversations with school staff and your peers. You can [explore the resources here](#) or a link to the resources at the bottom of every page on the report card. If you have additional questions, please email OSSE at dcschoolreportcard@dc.gov.

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	178
LEA Name	Academy of Hope Adult PCS

Check only one box below:

<input checked="" type="checkbox"/>	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>155</u>
LEA Name	<u>Achievement Preparatory Academy</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>103</u>
LEA Name	<u>Appletree Early Learning PCS</u>

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
X	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 2

In the space below, please describe the method(s) used to allocate centralized expenditures to the school-level for the **2020-21** school year. Be specific and include dollar amounts and if expenditures are sourced from state/local or federal funds. If multiple allocation methods are used, be specific and include dollar amounts about which expenditures are allocated using each method. Examples of different methods are included at the end of this document. You may add additional pages to this section, as necessary.

In total, the LEA has \$1,684,700 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$1,684,700 of central office expenditures, including support staff salaries, LEA leadership salaries, benefits, recruiting, professional development, travel, occupancy expenses, office and business expenses are allocated to all schools on per pupil basis.

In total, the LEA has \$83,515 of centralized expenditures from federal sources that are allocated to the schools in the network:

- \$83,515 of central office expenditures, including employee insurance, benefits, and salary for language acq manager, are allocated to all schools on a per-pupil basis

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>168</u>
LEA Name	<u>BASIS DC PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>189</u>
LEA Name	<u>Breakthrough Montessori PCS</u>

Check only one box below:

Yes	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>107</u>
LEA Name	<u>Bridges PCS</u>

Check only one box below:

<input checked="" type="checkbox"/>	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>119</u>
LEA Name	<u>Briya PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	108
LEA Name	Capital City PCS

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
x	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 2

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Determination of centralized expenditures

- *Staffing expenses*- These expenditures represent the salaries and benefits associated with the executive office, the development office, and the human resources office. The benefits are allocated based on the proportion of central expense salaries to non-central expense salaries.
- *Non staffing expenses*- These expenditures represent rent, maintenance & utilities for the three schools, which are co-located in the same building.

In total, the LEA has \$4,343,016.01 of centralized expenditures from state/local sources that are allocated to the schools in the network. They are allocated to all schools based on a per-pupil distribution.

In total, the LEA has \$247,056.65 of centralized expenditures from federal sources that are allocated to the schools in the network. These expenditures are sourced from grants and used to fund salaries and provide professional development to staff. They are allocated to all schools based on a per-pupil distribution.

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>334</u>
LEA Name	<u>Capital Village PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	162
LEA Name	Carlos Rosario International PCS

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
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Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>123</u>
LEA Name	<u>CEDAR TREE ACADEMY PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>000-0156</u>
LEA Name	<u>Center City Public Charter Schools</u>

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
x	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 2

In the space below, please describe the method(s) used to allocate centralized expenditures to the school-level for the **2020-21** school year. Be specific and include dollar amounts and if expenditures are sourced from state/local or federal funds. If multiple allocation methods are used, be specific and include dollar amounts about which expenditures are allocated using each method. Examples of different methods are included at the end of this document. You may add additional pages to this section, as necessary.

In total, the LEA has \$5,676,928 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$5,306,699 of central office expenditures are allocated to all schools based on audited student enrollment data. These expenditures represent the salaries and other non-personnel expenditures associated with central office staff and central office facilities costs.
- \$370,229 of human resources recruiting and central office benefits are associated based on employees at each campus.

In total, the LEA has \$289,591 of centralized expenditures from federal sources that are allocated to the schools in the network. Of this amount, the full balance is allocated to each campus based on total enrollment at each campus.

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>109</u>
LEA Name	<u>Cesar Chavez PCS</u>

Check only one box below:

<input checked="" type="checkbox"/>	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	176
LEA Name	<u>Community College Prep</u>

Check only one box below:

<input checked="checked" type="checkbox"/>	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>169</u>
LEA Name	<u>Creative Minds International Public Charter School</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>114</u>
LEA Name	<u>DC Bilingual PCS</u>

Check only one box below:

<input checked="checked" type="checkbox"/>	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>115</u>
LEA Name	<u>DC Prep PCS</u>

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
x	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 2

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In total, DC Preparatory Academy has \$6,753,931 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- All central office expenditures are allocated to all schools based on a per-pupil distribution. These expenditures represent the salaries and other non-personnel expenditures that support all schools in the network.

In total, the LEA has \$208,541 of centralized expenditures from federal sources that are allocated to the schools in the network:

All central office expenditures are allocated to all schools based on a per-pupil distribution. These expenditures represent the salaries and other non-personnel expenditures that support all schools in the network.

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>170</u>
LEA Name	<u>Dc Scholars Public Charter School Inc</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
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Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	317
LEA Name	Digital Pioneers Academy PCS

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
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Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>181</u>
LEA Name	<u>District of Columbia International School</u>

Check only one box below:

<u>X</u>	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	1
LEA Name	District of Columbia Public Schools

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
✓	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 2

In the space below, please describe the method(s) used to allocate centralized expenditures to the school-level for the **2020-21** school year. Be specific and include dollar amounts and if expenditures are sourced from state/local or federal funds. If multiple allocation methods are used, be specific and include dollar amounts about which expenditures are allocated using each method. Examples of different methods are included at the end of this document. You may add additional pages to this section, as necessary.

I. Allocation Method

District of Columbia Public Schools (DCPS) uses a per-student average to allocate centralized expenditures to the school-level for the 2020-2021 school year (Fiscal Year 2021).

Example:

1. In Fiscal Year 2021, DCPS' centralized expenditure from federal fund sources totaled \$110,024,566.42
2. DCPS divided this total by its audited enrollment of 49,890 to equal \$2,205.34 centralized federal expenditures per student.
3. This per-student federal expenditure of \$2,205.34 is multiplied by the enrollment at each school to arrive at individual schools' share of centralized federal expenditures. For example, at Aiton Elementary, \$2,205.34 per student x 207 students = \$456,506.02* school share of centralized federal expenditures.
4. The same method is applied for schools' shares of centralized state and local expenditures.

**Minor discrepancies due to rounding*

II. Rationale

This is the most appropriate approach to attributing costs to individual schools across central office functions. DCPS data spans a range of centralized expenditures, some of which are more easily attributable to individual schools than others. For example, DCPS is able to attribute high school athletic trainers to specific schools but cannot attribute the purchase and maintenance of shared and replenished athletic equipment, such as ice machines and concussion prevention tests, to individual schools. In addition, many schools' shares of centralized expenditures fluctuate throughout the school year based on the movement of students between schools and the change in school need (e.g. itinerant staff serve a caseload of students across multiple schools, and the caseload is fluid based on student need and mobility, and staff conducting assessments are deployed based on demand). This approach allows us to attribute these costs to schools in a consistent and understandable manner.

III. Centralized Expenditures

Centralized expenditures are defined as all expenditures not attributed or shown on school budgets, such as:

- *Central administration:* These centrally managed expenditures support district functions such as procurement, human resources, and financial administration.
- *School support expenditures:* These centrally managed expenditures support functions such as curriculum and instruction, and management and technical assistance (e.g. staff who directly support each school cluster).
- *School-wide expenditures:* These centrally managed expenditures support school functions such as cafeteria service, athletics, and related service delivery for students with disabilities via social workers and psychologists.

New Schools:

School planning expenditures in Fiscal Year 2021 for new schools opening in Fiscal Year 2022 (School Year 2021-2022) are considered centralized expenditures, as new schools do not have designated budgets until their first year of opening. For Fiscal Year 2021, this included:

1. Military Road Early Learning Center (Opening Costs only)

Excluded Expenditures:

- Private donations and grants are excluded from all ESSA per-student expenditure reporting (for both central and schools).
- Any centralized expenditures from special purpose revenues designated for non-DCPS community service functions are also excluded.

COVID-related Funds:

- All Coronavirus Aid, Relief, and Economic Security Act (CARES) funds, Elementary and Secondary School, Emergency Relief Fund (ESSER I, ESSER II, and ESSER III) and DC COVID RELIEF FUND are considered Federal funds

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>117</u>
LEA Name	<u>EAGLE ACADEMY PUBLIC CHARTER SCHOOL</u>

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
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Section 2

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Eagle Academy Public Charter School allocated centralized expenditure based on actual expenditures incurred in FY2021 related to the central office. Eagle Academy PCS has always tracked central office salaries separately from the School Level Expenditures. Other expenditures listed in the breakdown below were pulled from FY2021 audited statements under functional expense schedule for Program Expenses and Fundraising Expenses, in order to determine the total centralized expenditures for each site. Eagle Academy PCS allocated cost between both school sites based on total enrollment count of each site. Below are the detailed expenditures reported on the LEA Financial Data.

GENERAL ADMIN	2,530,595.24
PROFESSIONAL SERVICES	154,369.00
RENT	185,400.00
TRAVEL	13,952.00
TELEPHONE	24,043.00
OFFICE SUPPLIES	25,368.00
EQUIPMENT RENTAL	18,077.00
COPYING	-
ADMIN FEES	37,725.00
POSTAGE	319.00
MISC. OFFICE EXPENSE	589.00
MISC. GENERAL EXPENSE	13,937.00
DEPRECI.	3,518.00
STAFF DEVELOPMENT	17,390.00
TOTAL EXPENDITURES	\$ 3,025,282.24

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>118</u>
LEA Name	<u>Early Childhood Academy Public Charter School</u>

Check only one box below:

√	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
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Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>116</u>
LEA Name	<u>E.L. Haynes Public Charter School</u>

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
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E.L. Haynes identified \$4,162,803 of total centralized expenditures from state and local sources that are allocated to the school-level using the following methodologies:

- \$2,705,735 of expenditures for administrative staff and related benefits are allocated to schools based on a per-student distribution.
- \$1,143,257 of business-related expenditures are allocated to schools based on a per-student distribution. These represent business insurance, accounting, auditing, legal fees, other professional fees, and a portion of DC Public Charter School Board's authorizer fee.
- \$121,613 of fundraising fees are allocated to schools based on a per-student distribution.
- \$66,236 of occupancy related expenditures are allocated to schools based on a per-square-foot distribution. These represent the central office's portion of rent, utilities, contracted building services, and facility maintenance costs.
- \$125,962 of staff-related expenditures are allocated to schools using a staff member per school distribution. These represent professional development and other benefit costs for administrative staff.

While the majority of federal funding E.L. Haynes receives goes directly to schools, the school identified \$178,581 in centralized expenditures from federal sources. These expenditures represent administrative staff that were allocated to schools using a per-student distribution.

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>144</u>
LEA Name	Elsie Whitlow Stokes Community Freedom PCS

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
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EW Stokes operates 2 campuses Our centralized expenses were leadership salaries , insurance, professional services and the benefits of all employees(\$2,178,822).

For all centralized expenses were allocated based on the number of students at each campus resulting in 61% of expenses being allocated to Brookland(\$1,329,081) and 39% to East End(\$849,741)

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>120</u>
LEA Name	<u>Friendship PCS</u>

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
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Section 2

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In total, the Friendship PCS has \$10,694,861.17 of centralized expenditures from state/local sources that are allocated to the schools in the network on a Per-pupil basis:

- These expenditures represent the salaries and other non-personnel expenditures associated with the executive office, administrative departments, and other student support services.
- They also include expenditures maintenance and repairs, contracted building services, and equipment rentals.

In total, the Friendship PCS has \$1,486,992.06 of centralized expenditures from federal sources that are allocated on a per-pupil basis:

- These expenditures represent the salaries and other non- personnel expenditures for academic staff, student support services staff, social workers, psychologists and speech language pathologists who provide services to all schools in the network.

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>340</u>
LEA Name	<u>Girls Global Academy PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
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Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>190</u>
LEA Name	<u>Goodwill Excel Center</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>180</u>
LEA Name	<u>Harmony DC PCS</u>

Check only one box below:

Yes	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>121</u>
LEA Name	<u>Hope Community PCS</u>

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
X	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 2

In the space below, please describe the method(s) used to allocate centralized expenditures to the school-level for the **2020-21** school year. Be specific and include dollar amounts and if expenditures are sourced from state/local or federal funds. If multiple allocation methods are used, be specific and include dollar amounts about which expenditures are allocated using each method. Examples of different methods are included at the end of this document. You may add additional pages to this section, as necessary.

The centralized expenditures for Hope Community are the Imagine Schools management fee. Those are billed individually to each school as a percentage of local and federal revenue.

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>124</u>
LEA Name	<u>Howard University Middle School of Mathematics and Science</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>345</u>
LEA Name	<u>I Dream PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>126</u>
LEA Name	<u>IDEA PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>173</u>
LEA Name	<u>Ingenuity Prep PCS</u>

Check only one box below:

YES	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>165</u>
LEA Name	<u>Inspired Teaching Demonstration PCS</u>

Check only one box below:

<input checked="checked" type="checkbox"/>	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>186</u>
LEA Name	<u>Kingsman Academy Public Charter School</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>129</u>
LEA Name	<u>KIPP DC</u>

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
X	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 2

In the space below, please describe the method(s) used to allocate centralized expenditures to the school-level for the **2020-21** school year. Be specific and include dollar amounts and if expenditures are sourced from state/local or federal funds. If multiple allocation methods are used, be specific and include dollar amounts about which expenditures are allocated using each method. Examples of different methods are included at the end of this document. You may add additional pages to this section, as necessary.

In total, the LEA has \$11,769,559 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$3,763,017 of salaries and benefits are allocated to all schools based on a per-pupil distribution. These expenditures represent the salaries and benefits of central office staff that provide services to all schools in the network.
- \$4,013,540 of office expenditures are allocated to all schools based on a per-pupil distribution. These expenditures represent (1) office supplies, furniture, technology, telecom, printing, and postage for the KIPP DC central office, (2) licenses, dues, and fees for all schools in the network, and (3) business insurance for all schools in the network.
- \$1,415,140 of occupancy expenditures allocated to all schools based on a per-pupil distribution. These expenditures represent rent, parking, security, and repairs and maintenance of the KIPP DC central office.
- \$1,468,088 of professional fees are allocated to all schools based on a per-pupil distribution. These expenditures represent accounting fees, audit and tax fees, technology support, legal, and general services for all schools in the network.
- \$1,109,774 of general expenses are allocated to all schools based on a per-pupil distribution. These expenditures represent community outreach, travel, and other general expenses.

In total, the LEA has \$11,196,837 of centralized expenditures from federal sources that are allocated to the schools in the network:

- \$11,196,837 of central office expenditures are allocated to all schools based on a per-pupil distribution. These expenditures represent the salaries of academic and central office staff that provide services to all schools in the network, in addition to some technology services provided across all schools.

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>130</u>
LEA Name	<u>Latin American Montessori Bilingual Public Charter School</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>172</u>
LEA Name	<u>LAYC Career Academy PCS</u>

Check only one box below:

<input checked="checked" type="checkbox"/>	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>177</u>
LEA Name	<u>Lee Montessori PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	132
LEA Name	Mary McLeod Bethune Day Academy

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	133
LEA Name	Maya Angelou PCS

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
X	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 2

In the space below, please describe the method(s) used to allocate centralized expenditures to the school-level for the **2020-21** school year. Be specific and include dollar amounts and if expenditures are sourced from state/local or federal funds. If multiple allocation methods are used, be specific and include dollar amounts about which expenditures are allocated using each method. Examples of different methods are included at the end of this document. You may add additional pages to this section, as necessary.

In total, the LEA has \$764,599 of centralized expenditures from state/local sources that are allocated between the high school and the Young Adult Learning Center based on a per-pupil basis:

- \$598,360 of central office expenditures represent executive, development, business & operations, clerical, and student support salaries, and associated taxes and benefits.
- \$70,981 of central office expenditures represent fundraising and professional fees, office supplies, dues, and the like.
- \$95,258 of central office expenditures represent temporary contract help and staff travel expenses.

In total, the LEA has \$0 of centralized expenditures from federal sources.

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>135</u>
LEA Name	<u>Meridian PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>184</u>
LEA Name	<u>Monument Academy PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>171</u>
LEA Name	<u>Mundo Verde Bilingual PCS</u>

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
X	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 2

In the space below, please describe the method(s) used to allocate centralized expenditures to the school-level for the **2020-21** school year. Be specific and include dollar amounts and if expenditures are sourced from state/local or federal funds. If multiple allocation methods are used, be specific and include dollar amounts about which expenditures are allocated using each method. Examples of different methods are included at the end of this document. You may add additional pages to this section, as necessary.

In total, the LEA has \$3,836,181 of centralized expenditures from state/local sources that are allocated to the schools in the network. All of these funds are allocated to schools based on a per-pupil distribution. These expenditures include \$2,326,489 in salaries and taxes and benefits for business, operations, development, and executive staff. Also included are office and business expenses, professional fees, and other administrative fees.

The LEA has \$43,982 of centralized expenditures from federal sources that are allocated to the schools in the network. \$35,403 of these funds are allocated to the Calle Ocho campus, and \$8,580 of the funds were allocated to the P Street Campus. These funds were allocated using a per-pupil distribution. Expenditures include salaries and taxes and benefits for business, operations, and executive staff.

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>138</u>
LEA Name	<u>Paul PCS International High School (222)</u> <u>Paul PCS Middle School (170)</u>

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
X	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 2

In the space below, please describe the method(s) used to allocate centralized expenditures to the school-level for the **2020-21** school year. Be specific and include dollar amounts and if expenditures are sourced from state/local or federal funds. If multiple allocation methods are used, be specific and include dollar amounts about which expenditures are allocated using each method. Examples of different methods are included at the end of this document. You may add additional pages to this section, as necessary.

In total, the LEA has \$ \$1,940,689.70 of centralized expenditures from state/local sources that are allocated between the middle school and high school:

- \$1,198,052.00 of central office expenditures are allocated to both schools based on a per-pupil distribution. These expenditures encompass the salaries for executive staff, operations staff, and development staff.
- \$742,637.70 of occupancy expense is allocated between the middle school and high school on a per pupil basis. Students for both schools share the same building and facilities. The expenses included are rent, utilities, contracted building services, and building maintenance.

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>125</u>
LEA Name	<u>Perry Street Preparatory PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	167
LEA Name	Richard Wright PCS for Journalism and Media Arts

Check only one box below:

<input checked="checked" type="checkbox"/>	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>191</u>
LEA Name	<u>Rocketship Education DC PCS</u>

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
x	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 2

In the space below, please describe the method(s) used to allocate centralized expenditures to the school-level for the **2020-21** school year. Be specific and include dollar amounts and if expenditures are sourced from state/local or federal funds. If multiple allocation methods are used, be specific and include dollar amounts about which expenditures are allocated using each method. Examples of different methods are included at the end of this document. You may add additional pages to this section, as necessary.

In total, the LEA has \$668,945 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$644,214 of regional Integrated Special Education (ISE) expenses are allocated on a per-pupil basis to the three elementary schools in the LEA's network. These expenses, primarily compensation, are associated with staff who support special education students at both schools.
- \$24,731 of insurance expenses that are allocated to the schools based on enrollment and staff headcount.

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>140</u>
LEA Name	<u>ROOTS PUBLIC CHARTER SCHOOL, INC</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>142</u>
LEA Name	<u>The SEED Public Charter School of Washington DC</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>174</u>
LEA Name	<u>Sela Public Charter School</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>166</u>
LEA Name	<u>Shining Stars Montessori Academy PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	350
LEA Name	<u>Social Justice Public Charter School</u>

Check only one box below:

<input checked="checked" type="checkbox"/>	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>143</u>
LEA Name	<u>St Coletta Special education Public Charter School</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	314
LEA Name	Statesmen College Preparatory Academy for Boys PCS

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>188</u>
LEA Name	The Children's Guild DC PCS

Check only one box below:

<input checked="checked" type="checkbox"/>	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>303</u>
LEA Name	<u>The Family Place PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>145</u>
LEA Name	<u>The Next Step/El Proximo Paso PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	323
LEA Name	The Sojourner Truth School PCS

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>146</u>
LEA Name	<u>Thurgood Marshall Academy PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>149</u>
LEA Name	<u>Two Rivers Public Charter School</u>

Check only one box below:

	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
x	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 2

In the space below, please describe the method(s) used to allocate centralized expenditures to the school-level for the **2020-21** school year. Be specific and include dollar amounts and if expenditures are sourced from state/local or federal funds. If multiple allocation methods are used, be specific and include dollar amounts about which expenditures are allocated using each method. Examples of different methods are included at the end of this document. You may add additional pages to this section, as necessary.

In total, the LEA has \$9,905,357.05 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$2,244,921.65 of central office expenditures are allocated to all schools based on a per-pupil distribution. These expenditures represent the salaries expenditures associated with the executive office, the development office, the business & operation office, program staff, clerical staff, and maintenance staff that provide services to all schools in the network.
- \$7,660,435.4 of non-personnel expenditures are allocated based on a per-pupil distribution. These expenditures represent occupancy expenses, direct student expense, office & business expense, and depreciation expense.

In total, the LEA has \$617,170.03 of centralized expenditures from federal sources that are allocated to the schools in the network:

- \$18,830.9 of central office expenditures are allocated to all schools based on a per-pupil distribution. These expenditures represent the salaries expenditures associated with the executive office, the development office, the business & operation office, program staff, clerical staff, and maintenance staff that provide services to all schools in the network.
- \$598,339.13 of non-personnel expenditures are allocated based on a per-pupil distribution. These expenditures represent occupancy expenses, direct student expense, office & business expense, and depreciation expense.

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>185</u>
LEA Name	<u>Washington Global PCS</u>

Check only one box below:

<input checked="checked" type="checkbox"/>	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>151</u>
LEA Name	<u>Washington Latin PCS</u>

Check only one box below:

<input checked="checked" type="checkbox"/>	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>194</u>
LEA Name	<u>Washington Leadership Academy PCS</u>

Check only one box below:

<input checked="checked" type="checkbox"/>	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>160</u>
LEA Name	<u>Washington Yu Ying Public Charter School</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>

Section 1

Type your LEA Code and LEA Name in the boxes below:

LEA Code	<u>131</u>
LEA Name	<u>Youthbuild PCS</u>

Check only one box below:

X	The LEA does not have any centralized expenditures allocated to the school-level. There are no centralized expenditures included in the LEA Financial Reporting application submission to OSSE. <i>If you select this option, you do not need to complete Section 2 of this template.</i>
	The LEA does have centralized expenditures allocated to the school-level. These centralized expenditures are included in the LEA Financial Reporting application submission to OSSE. <i>Please complete Section 2 below.</i>