

# DC School Report Card: School Finance Data Update



June 1, 2022



## Overview and Highlights

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# Overview of School Finance Data on the DC School Report Card

- On June 1, the Office of the State Superintendent of Education (OSSE) released updated school finance data on the [DC School Report Card](#) website with data for the 2020-21 school year.
- This updated information is available in the Finance domain for state- and LEA-level information. School-level data are available on individual [School Snapshots](#).
- This information is required under the federal Every Student Succeeds Act (ESSA). This is the third year for which this data has been made publicly available.
- OSSE has updated the School Finance brochure, a [guide](#) to help families, community members, policymakers and school leaders access and engage with this information. This brochure, available from the link on the Finance page and in the report card resources, is a helpful resource when exploring the data and information available.

## Executive Summary

- For the third year, DC is publishing actual school-level expenditures for all schools, including the amount of central office expenditures allocated to each school
- This information is available on the DC School Report Card: [www.osse.dc.gov/dcschoolreportcard](http://www.osse.dc.gov/dcschoolreportcard)
- The DC average per-pupil expenditure (PPX) is \$23,828. This is an increase of \$2,613 compared to last year.
  - The state/local share is \$21,002, which is 88.14 percent of the total, slightly less than last year's percentage.
  - The federal share is \$2,827, which is 11.86 percent of the total, a slight increase over last year.
- Per-pupil expenditures increased in 68 percent of schools over the prior year.
- Per-pupil expenditures reflect the values of DC's school funding formula; expenditures are higher in schools enrolling more at-risk students and students with disabilities.
- Consistent with prior years, larger schools tend to have lower total per-pupil expenditures than small schools, which is consistent with economies of scale. However, much of the variation observed in per-pupil expenditure is explained by differences in student demographics rather than enrollment size.
- In 2020-21, the per-pupil expenditure was highest in alternative schools. There are progressively higher levels of per-pupil expenditure between elementary, middle and high schools.

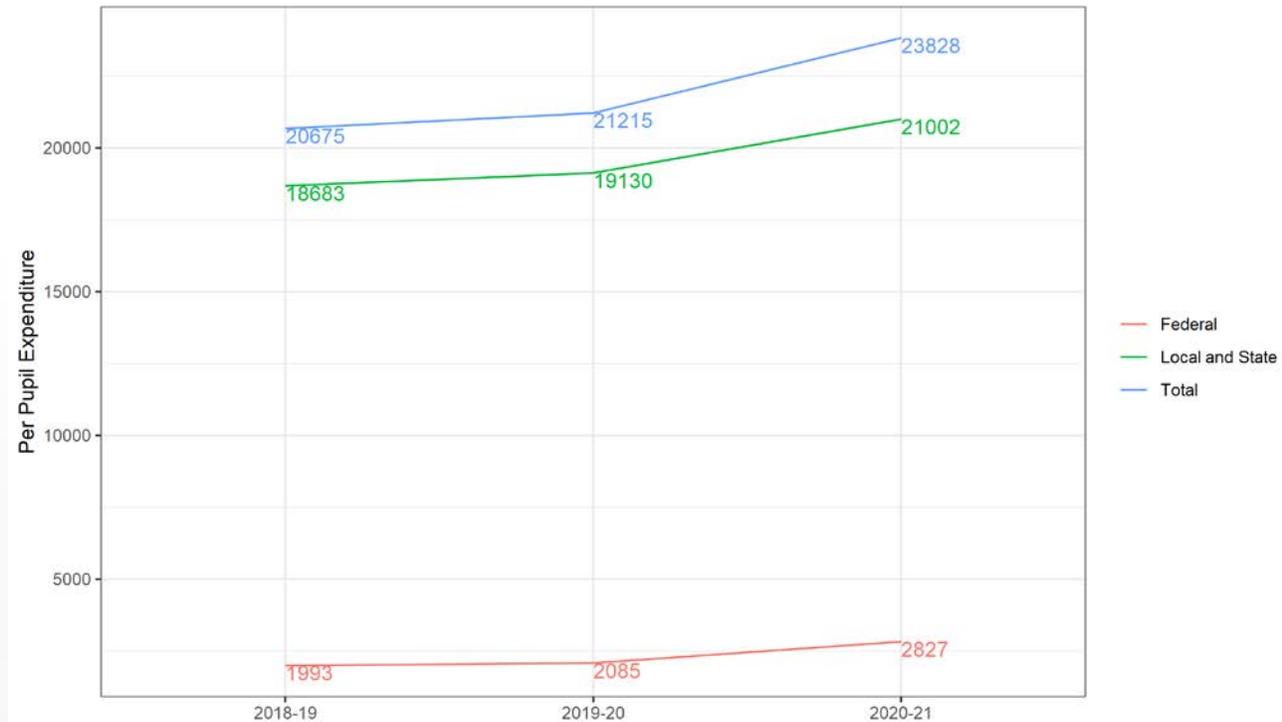


## School Finance Data Analyses

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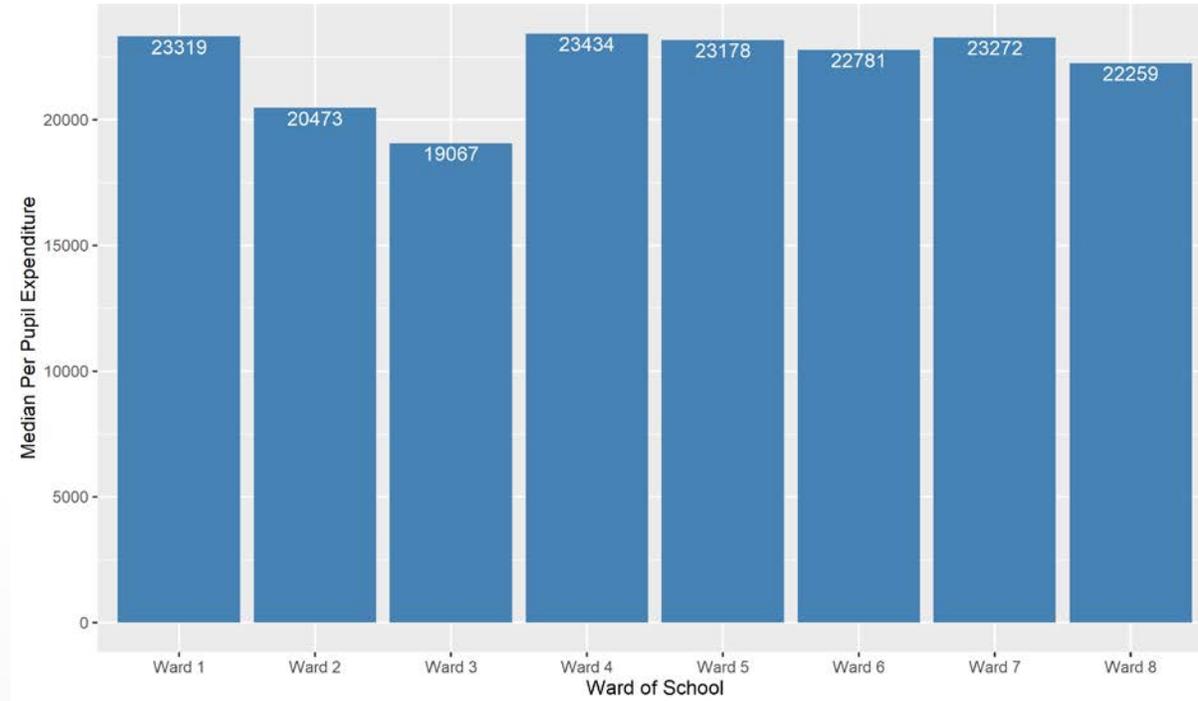
## Per pupil expenditures increased 12.3 percent from the prior year

- **Total per pupil** expenditure has increased in the last three years and especially between the 2019-20 school year and 2020-21. Total per pupil expenditure increased from \$20,675 to \$21,215 and to \$23,828 respectively.
- **Local and state** spending followed the overall pattern. It has increased, from \$18,683 to \$19,130 and to \$21,002 in the last three years.
- **Federal** per pupil expenditure has also increased from \$1,993 to \$2,085 and to \$2,827.



## Total per pupil expenditure by ward

Similar to last school year, per pupil expenditure in 2020-21 was again the lowest in wards 2 and 3. These wards also have the fewest at-risk students and students with disabilities.



	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Ward 6	Ward 7	Ward 8
<b>% At-Risk</b>	37	29	11	40	44	47	68	77
<b>% SWD</b>	11	11	11	17	17	19	21	17





## Guidelines and Data Collection Details

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# Per-Pupil Expenditure (PPX) Guidelines

- Section 1111(h)(1)(C)(x) of the Elementary and Secondary Education Act of 1965, as amended by ESSA, requires the state to report:
  - “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 PPX reporting is based on financial data from the 2020-21 school year.
- All LEAs submitted their financial data to OSSE in March 2022.
  - Expenditures were reported based on the LEA’s audited fiscal year data
  - For charter LEAs, the fiscal year is July 1, 2020 – June 30, 2021
  - For DCPS, the fiscal year is Oct. 1, 2020 – Sept. 30, 2021
  - Despite the difference in fiscal years, the financial reporting encompasses the 2020-21 school year for all LEAs.

# Per-Pupil Expenditure (PPX) Guidelines

- LEAs submitted their expenditures for each school, broken out between the following:
  - Source of funding: federal and state/local
  - School-level and Centralized
    - School-level expenditures include school staff salaries, school supplies, etc.
    - Centralized expenditures include central office expenditures, or expenditures that are shared by more than one school. Only multi-site LEAs will have centralized expenditures.
      - A multi-site LEA has the flexibility to determine how centralized expenditures are allocated to the school-level. LEAs are required to submit their centralized expenditure methodology when they submit their financial data to OSSE. These methodologies are published on the [DC School Report Card Resource Library](#).
- These expenditures are divided by the school's enrollment audit student count to arrive at the per-pupil expenditure.
  - Reporting expenditures on a per-pupil level allows the public to make an easy comparison between schools.

# Per-Pupil Expenditure (PPX) Guidelines

- LEAs also submitted “**Excluded Expenditures.**” These are expenditures that are not included in the per-pupil expenditure calculation:
  - Debt service
  - Capital expenditures
  - Construction and capital improvements
  - Community services operations
  - Supplemental expenses made as a result of a presidentially declared disaster
  - Expenditures sourced from private funds (e.g., private fundraising, PTA, etc.)