



DISTRICT OF COLUMBIA

OFFICE OF THE STATE SUPERINTENDENT OF

EDUCATION

LEA Financial Reporting Centralized Expenditure Methodology Document 2019-20 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, it is 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:

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>155</u>
LEA Name	<u>Achievement Preparatory Academy 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 **2019-20** 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 \$7,923,816.34 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$1,894,997 of central office expenditures, including staff salaries, benefits, recruiting, professional development and travel are allocated to all schools based on the proportion of staff salaries at each campus (excluding central office salaries)
- \$4,737,836 of central office expenditures, including office and business expenses are allocated to all schools based on a per-pupil distribution
- \$1,290,983.33 of central office expenditures, including depreciation/amortization associated with facilities and operations are allocated to all schools based on the square footage of each campus building

In total, the LEA has \$71,383.21 of centralized expenditures from federal sources that are allocated to the schools in the network:

- \$69,647.68 of central office expenditures, namely SpEd staff salaries, are allocated to all schools based on the proportion of staff salaries at each campus (excluding central office salaries)
- \$1,735.53 of central office expenditures on management fees are allocated to all schools based off of the proportion of enrollment at each school
- \$997,484.02 of other central office expenditures allocated to all schools based off of the proportion of enrollment at each school

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 **2019-20** 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 \$1,558,662 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$1,558,662 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 \$401,321 of centralized expenditures from federal sources that are allocated to the schools in the network:

- \$401,321 of central office expenditures, namely salaries for directors, coordinators and managers providing overall leadership to the development of program across all the schools 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>
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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:

<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>107</u>
LEA Name	<u>Bridges 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>119</u>	
LEA Name	<u>Briya 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	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 \$4,725,226.93 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 \$160,410.41 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>162</u>
LEA Name	<u>Carlos Rosario International 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>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>
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Section 1

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

LEA Code	156
LEA Name	<u>Center City 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, the LEA has \$5,333,221 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$478,899 relates to central office and multi-campus SpED program and staff expenditures which are allocated to all schools based on audited SpED enrollment data. These expenditures represent the salaries and other non-personnel expenditures associated with central office staff and central office facilities costs.
- \$76,574 relates to central office and multi-campus ESL program and staff expenditures which are allocated to all schools based on audited ESL enrollment data. These expenditures represent the salaries and other non-personnel expenditures associated with central office staff and central office facilities costs.
- \$463,412 of human resources recruiting and central office benefits are associated based on employees at each campus.

In total, the LEA has \$87,981 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="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>176</u>
LEA Name	<u>Community College Preparatory 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>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>
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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:

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	115
LEA Name	D.C. Preparatory Academy

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

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In total, DC Preparatory Academy has \$6,294,714 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 \$275,563 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	<u>317</u>
LEA Name	<u>Digital Pioneers</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>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>
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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

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I. Allocation Method

District of Columbia Public Schools (DCPS) uses a per-student average to allocate centralized expenditures to the school-level for the 2019-2020 school year (Fiscal Year 2020).

Example:

1. In Fiscal Year 2020, DCPS' centralized expenditure from federal fund sources totaled \$76,079,354.25.
2. DCPS divided this total by its audited enrollment of 51,036 to equal \$1,490.70 centralized federal expenditures per student.
3. This per-student federal expenditure of \$1,490.70 is multiplied by the enrollment at each school to arrive at individual schools' share of centralized federal expenditures. For example, at Aiton Elementary, \$1,490.70 per student x 224 students = \$333,916.80* school share of centralized federal expenditures.
4. The same method is applied for schools' shares of centralized state and local expenditures.

**errors 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 2020 for new schools opening in Fiscal Year 2021 (School Year 2020-2021) are considered centralized expenditures, as new schools do not have designated budgets until their first year of opening. For Fiscal Year 2020, this included:

1. Stevens Early Learning Center

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:

- Both CARES I (7545) and DC COVID RELIEF FUND (8150) 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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Eagle Academy Public Charter School allocated centralized expenditure based on actual expenditures incurred in FY2020 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 FY2020 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	2,458,186.18
PROFESSIONAL SERVICES	217,083.00
RENT	69,039.00
TRAVEL	30,484.00
TELEPHONE	22,600.00
OFFICE SUPPLIES	23,795.00
EQUIPMENT RENTAL	9,425.00
COPYING	-
ADMIN FEES	44,929.00
POSTAGE	482.00
MISC. OFFICE EXPENSE	1,801.00
MISC. GENERAL EXPENSE	20,145.00
DEPRECI.	2,174.00
STAFF DEVELOPMENT	20,314.00
TOTAL EXPENDITURES	\$ 2,920,457.18

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 \$3,984,222 of total centralized expenditures from state and local sources that are allocated to the school-level using the following methodologies:

- \$2,589,662 of expenditures for administrative staff and related benefits are allocated to schools based on a per-student distribution.
- \$1,094,212 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.
- \$116,396 of fundraising fees are allocated to schools based on a per-student distribution.
- \$63,394 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.
- \$120,558 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(\$1,169,629) and the benefits of all employees(\$866,453).

For all centralized expenses except for employee benefits we spread expense based on the number of campuses which resulted in a 50% spread for each campus. .

The benefits were spread based on salaries at each campus after the spread of the centralized salaries and the resulting allocation is (\$614,6322) to Brookland and (\$251,821) to East End

Section 1

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

LEA Code	<u>120</u>
LEA Name	<u>Friendship Public Charter School</u>

Check only one box below:

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1. Expenditures for Armstrong, Blow Pierce, Chamberlain, Woodridge and Ideal were recorded by location.
2. The split for each location (elementary and middle) is on a per-pupil basis.
3. Centralized Expenditures of \$11,862,044 was allocated on a per-pupil basis

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>

L

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 **2019-20** 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 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	126
LEA Name	IDEA PCS

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>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 **2019-20** 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 \$14,707,833 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$1,840,613 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.
- \$3,923,537 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.
- \$965,505 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.
- \$1,663,558 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.
- \$6,314,620 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 \$9,666,821 of centralized expenditures from federal sources that are allocated to the schools in the network:

- \$9,666,821 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 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>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:

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	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 **2019-20** 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 \$736,211 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:

- \$524,625 of central office expenditures represent executive, development, business & operations, clerical, and student support salaries, and associated taxes and benefits.
- \$68,150 of central office expenditures represent rent and occupancy expenses.
- \$66,595 of central office expenditures represent fundraising and professional fees, office supplies, equipment rental, and the like.
- \$76,842 of central office expenditures represent staff professional development, temporary contract help, staff travel, and supplies.

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 Public Charter 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	<u>184</u>
LEA Name	<u>Monument 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>174</u>
LEA Name	<u>Sela 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>138</u>
LEA Name	<u>Paul 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 **2019-20** 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 \$1,775,520.39 of centralized expenditures from state/local sources that are allocated between the middle school and high school:

- \$823,341 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.
- \$952,179 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 Prep 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	167
LEA Name	Richard Wright PCS for Journalism and Media Arts

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>191</u>
LEA Name	<u>Rocketship Education D.C., Public Charter School, Inc.</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 **2019-20** 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 \$705,059 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$688,281 of regional Integrated Special Education (ISE) expenses are allocated on a per-pupil basis to the two elementary schools in the LEA's network. These expenses, primarily compensation, are associated with staff who support special education students at both schools.
- \$16,778 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>SEED PCS 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 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>166</u>
LEA Name	<u>Shining Stars Montessori Academy 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>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	188
LEA Name	The Children's Guild DC 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>303</u>
LEA Name	<u>The Family Place 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	145
LEA Name	The Next Step/El Proximo Paso 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 **2019-20** 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 \$9,995,021.2 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$2,523,665.72 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.
- \$7,471,355.48 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 \$714,053.77 of centralized expenditures from federal sources that are allocated to the schools in the network:

- \$140,458.83 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.
- \$573,594.94 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:

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>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 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>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>