



DC School Report Card: School Finance Data Update

May 20, 2021



Overview and Highlights

Overview of School Finance Data on the DC School Report Card

- On May 27, the Office of the State Superintendent of Education (OSSE) updated the school finance data on the DC School Report Card pages with finance data for the 2019-20 school year.
- This updated information is located on each school and local education agency (LEA) profile and school finance details pages.
- This information is required under the federal Every Student Succeeds Act (ESSA) and is the second year for which this data has been required to be publicly available.
- Last year when this information was released for the first time, OSSE provided a [guide](#) to help families, community members, policymakers, and school leaders access and engage with this information. This brochure is a helpful resources when exploring the data and information available.

Executive Summary

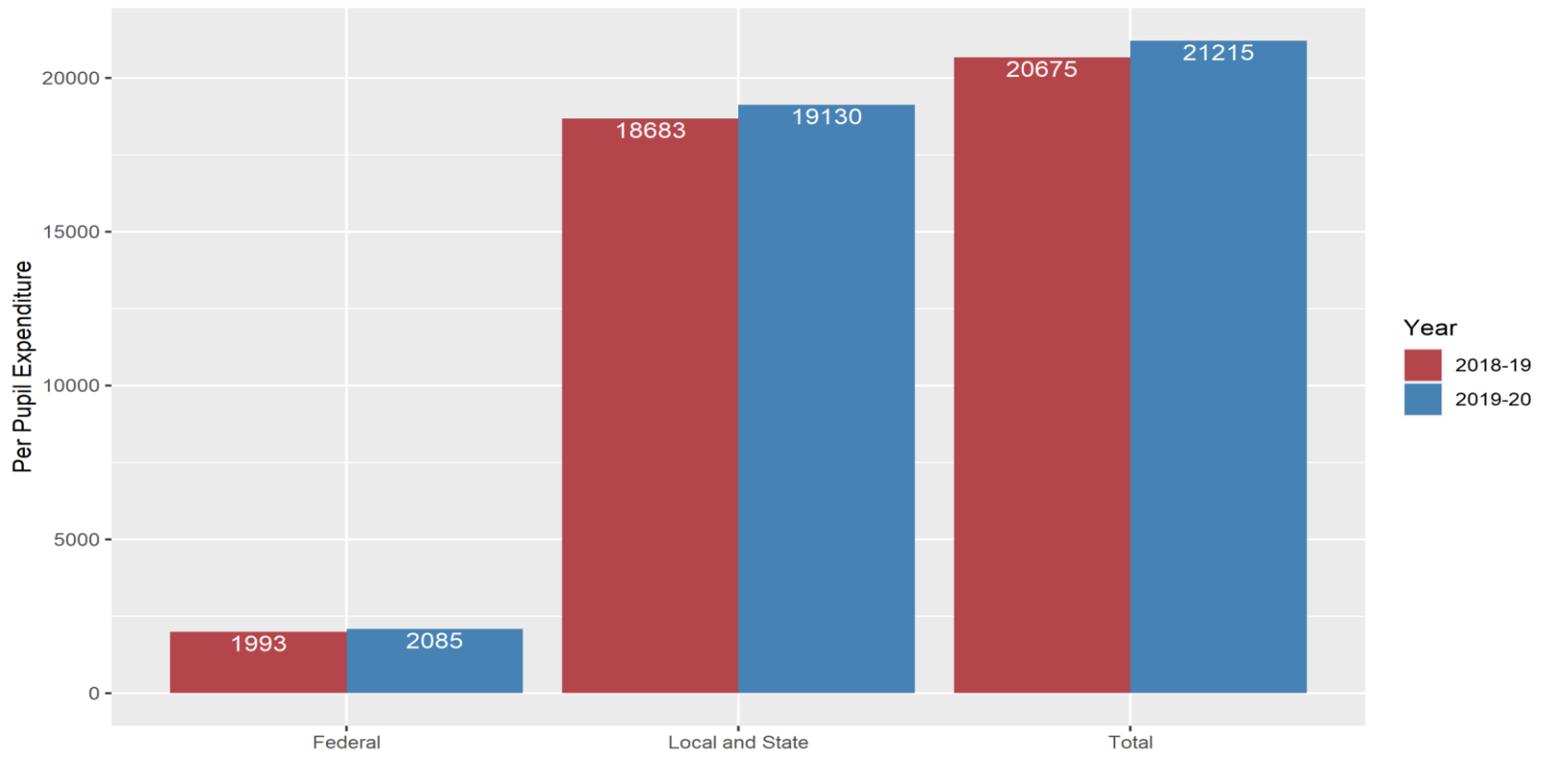
- For the second year, DC is publishing actual school-level expenditures for all schools, including the amount of central office expenditures allocated to each school
- This information is available on the DC School Report Card:
www.DCSchoolReportCard.org
- The DC average per-pupil expenditure (PPX) is \$21,215. This is an increase of \$540 compared to last year.
 - The State/Local share is \$19,130, which is 90% of the total, consistent with last year's percentage.
 - The Federal share is \$2,085, which is 10% of the total
- Per pupil expenditures increased in 71% 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.
- Larger schools tend to have lower total per-pupil expenditures than small schools, which is consistent with the data from the 2018-19 school year and economies of scale, but much of the variation observed in per pupil expenditure is explained by differences in student demographics rather than enrollment size



School Finance Data Analyses

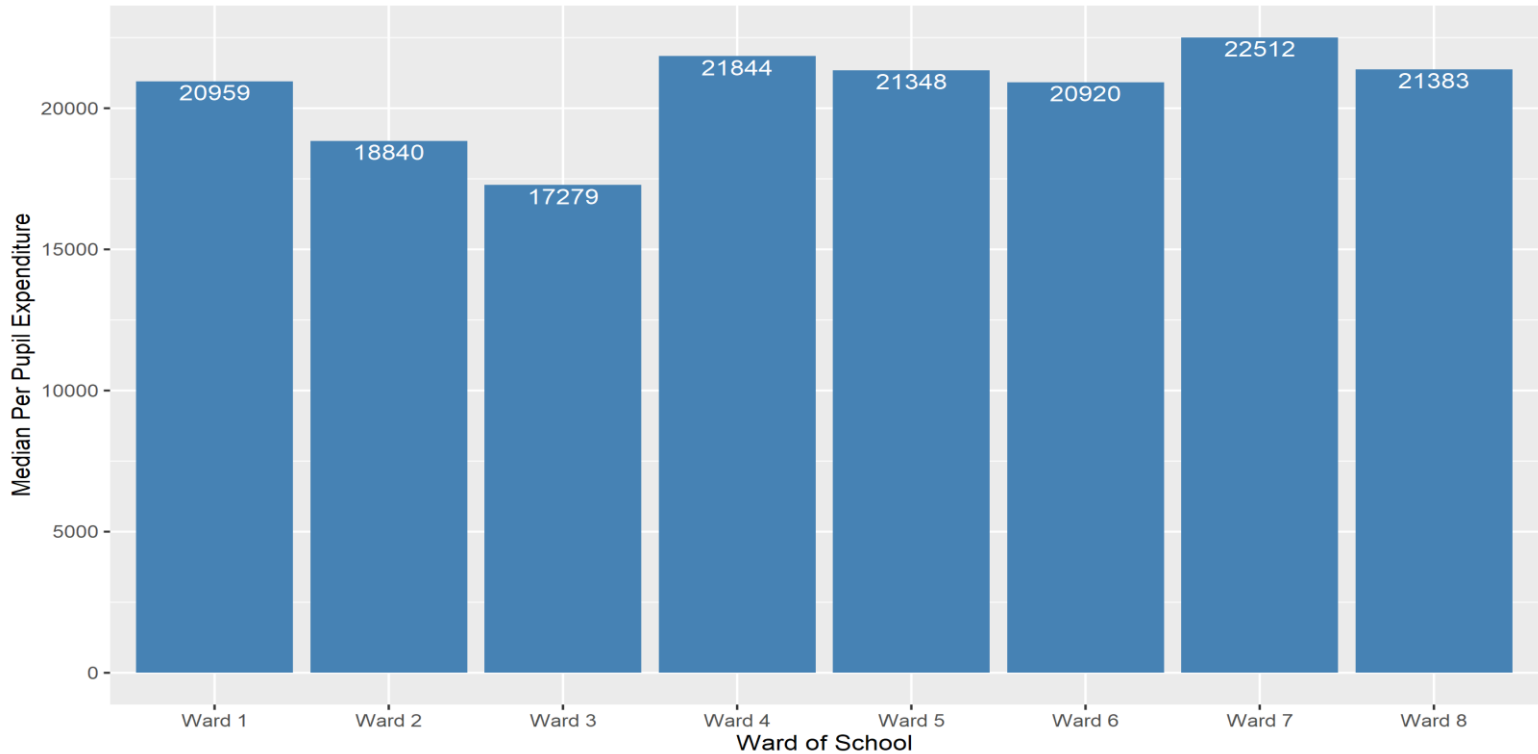
Per-pupil expenditures increased 2.6% from the prior year

- The total change in expenditure per-pupil has increased from 2018-19 to 2019-20, with the total value increasing from \$20,765 per student to \$21,215.
- **Local and State:** Spending has also slightly increased in the time span at the local and state level, moving from \$18,683 for school year 2018-19 to \$19,130 in school year 2019-20.
- **Federal:** The expenditure per-pupil from federal dollars as also slightly increased from \$1,992 in 2018-19 to \$2,085 in 2019-20.



Per-pupil expenditures continue to reflect the values of DC's school funding formula.

Expenditures are higher in schools enrolling more at-risk students and students with disabilities.



	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Ward 6	Ward 7	Ward 8
% At-Risk	42.9	24.2	6.8	41.4	47.8	43.7	66	75.5
% SWD	15.6	11	10.2	16.7	18.7	19.4	23.9	18.5





Guidelines and Data Collection Details

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 2019-20 school year.
- All LEAs submitted their financial to data to OSSE in March 2021.
 - Expenditures were reported based on the LEA’s audited fiscal year data
 - For charter LEAs, the fiscal year is July 1, 2019 – June 30, 2020
 - For DCPS, the fiscal year is October 1, 2019 – September 30, 2020
 - Despite the difference in fiscal years, the financial reporting encompasses the 2019-20 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.)