



DISTRICT OF COLUMBIA

OFFICE OF THE STATE SUPERINTENDENT OF

**EDUCATION**

## **LEA Financial Reporting Centralized Expenditure Methodology Document 2018-19 School Year**

This document is a collection of the Centralized Expenditure Methodology submissions from each local education agency (LEA) in the District of Columbia for the 2018-19 school year. All LEAs are required to complete this document as part of the LEA Financial Reporting requirement.

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.

The Office of the State Superintendent of Education (OSSE) collects these templates from each LEA 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 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 website](https://dcschoolreportcard.org/).
- 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) on your browser or software and type 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 many resources– you can find links to our resources at the bottom of every page on the report card. If you have additional questions, please email OSSE at [dcschoolreportcard@dc.gov](mailto:dcschoolreportcard@dc.gov).

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

<b>LEA Code</b>	178
<b>LEA Name</b>	Academy of Hope PCS

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

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### **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 <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
X	The LEA <b>does</b> 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 **2018-19** 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 \$3,137,493 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$1,805,330 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)
- \$1,160,320 of central office expenditures, including office and business expenses are allocated to all schools based on a per-pupil distribution
- \$171,842 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 \$170,354 of centralized expenditures from federal sources that are allocated to the schools in the network:

- \$90,982 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)
- \$54,817 of central office expenditures, including student supplies, assessment materials, uniforms, food service fees, and transportation are allocated to all schools based on a per-pupil distribution.
- \$18,830 of central office expenditures on staff development are allocated to all schools based on the proportion of staff salaries at each campus (excluding central office salaries)
- \$5,726 of central office expenditures on Family and Community Engagement Coordinator are allocated based on proportion of Title Fund expenditures at each campus

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### **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 <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
X	The LEA <b>does</b> 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 \$1,915,374 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$1,915,374 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 \$239,145 of centralized expenditures from federal sources that are allocated to the schools in the network:

- \$239,145 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

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### **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 <b>does not</b> 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 <b>not</b> 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:*

X	The LEA <b>does not</b> 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 <b>not</b> 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	<b><u>107</u></b>
LEA Name	<b><u>Bridges PCS</u></b>

*Check only one box below:*

<input checked="" type="checkbox"/>	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA <b>does</b> 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>

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### **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 <b>does not</b> 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 <b>not</b> 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:*

<b>LEA Code</b>	108
<b>LEA Name</b>	Capital City PCS

*Check only one box below:*

	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
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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 \$4,903,507.84 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 \$53,907.61 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.

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### **Section 1**

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

LEA Code	<u>162</u>
LEA Name	<u>Carlos Rosario International Public Chater School</u>

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

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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:*

<b>X</b>	The LEA <b>does not</b> 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 <b>not</b> 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	Center City PCS

*Check only one box below:*

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In total, the LEA has \$5,119,106 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$4,689,073 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.
- \$430,033 of human resources recruiting and central office benefits are associated based on employees at each campus.

In total, the LEA has \$202,480 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.



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### **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:*

	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
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In total, the LEA has \$2,258,324 of centralized expenditures from state/local sources that are allocated to the schools in network:

- \$1,995,696 of central office 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)
- \$176,118.64 in central office occupancy expenses (including dep/am) were allocated to all schools based on a per square foot basis
- \$86,509 in business expenses are allocated to schools on a per square foot basis

In total the LEA has \$291,141 of centralized expenditures from federal sources that are allocated to the schools in the network:

- \$291,141 of central off salaries are allocated to each campus based on a proportion of staff salaries at each campus (excluding central office salaries)

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### **Section 1**

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

<b>LEA Code</b>	<u>176</u>
<b>LEA Name</b>	<u>Community College Preparatory Academy PCS</u>

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
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### **Section 1**

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

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
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### **Section 1**

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

*Check only one box below:*

<input checked="checked" type="checkbox"/>	The LEA <b>does not</b> 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 <b>not</b> 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:*

<b>LEA Code</b>	115
<b>LEA Name</b>	D.C. Preparatory Academy

*Check only one box below:*

	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
<b>X</b>	The LEA <b>does</b> 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 **2018-19** 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, DC Preparatory Academy has \$6,234,799 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 \$513,216 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.

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### **Section 1**

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

<b>LEA Code</b>	<b><u>170</u></b>
<b>LEA Name</b>	<b><u>DC Scholars PCS</u></b>

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>



## LEA Financial Reporting (School Year 2018-2019) Centralized Expenditure Methodology Template

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### **Section 1**

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

<b>LEA Code</b>	1
<b>LEA Name</b>	District of Columbia Public Schools

*Check only one box below:*

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✓	The LEA <b>does</b> 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 **2018-2019** 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 2018-2019 school year (Fiscal Year 2019).

*Example:*

1. In Fiscal Year 2019, DCPS' centralized expenditure from federal fund sources totaled \$73,461,784.
2. DCPS divided this total by its audited enrollment of 49,056 to equal \$1,497.51 centralized federal expenditures per student.
3. This per-student federal expenditure of \$1,497.51 is multiplied by the enrollment at each school to arrive at individual schools' share of centralized federal expenditures. For example, at Aiton Elementary, \$1,497.51 per student x 244 students = \$365,392.56\* 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 2019 for new schools opening in Fiscal Year 2020 (School Year 2019-2020) are considered centralized expenditures, as new schools do not have designated budgets until their first year of opening. For Fiscal Year 2019, these included:

1. Bard High School Early College
2. Ida B. Wells Middle Schools

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.

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### **Section 1**

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

LEA Code	<b><u>317</u></b>
LEA Name	<b><u>Digital Pioneers</u></b>

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> 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	<b><u>181</u></b>
LEA Name	<b><u>District of Columbia International School</u></b>

*Check only one box below:*

<b><u>X</u></b>	The LEA <b>does not</b> 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 <b>not</b> 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>117</u>
LEA Name	<u>EAGLE ACADEMY PUBLIC CHARTER SCHOOL</u>

*Check only one box below:*

	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
<b>X</b>	The LEA <b>does</b> 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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Eagle Academy Public Charter School allocated centralized expenditure based on actual expenditures incurred in FY2019 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 FY2019 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	1,880,025.74
PROFESSIONAL SERVICES	174,831.00
RENT	72,741.00
TRAVEL	45,521.00
TELEPHONE	22,492.00
OFFICE SUPPLIES	11,911.00
EQUIPMENT RENTAL	9,626.00
COPYING	455.00
ADMIN FEES	47,316.00
POSTAGE	368.00
MISC. OFFICE EXPENSE	2,056.00
MISC. GENERAL EXPENSE	21,448.00
DEPRECI.	2,174.00
STAFF DEVELOPMENT	57,817.00

<u>\$</u>	<u><b>2,348,781.74</b></u>
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### **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 <b>does not</b> 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 <b>not</b> 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	<b><u>116</u></b>
LEA Name	<b><u>E.L. Haynes Public Charter School</u></b>

*Check only one box below:*

	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
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E.L. Haynes identified \$3,374,498 of total centralized expenditures from state and local sources that are allocated to the school-level using the following methodologies:

- \$2,121,768 of expenditures for administrative staff and related benefits are allocated to schools based on a per-student distribution.
- \$1,009,782 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.
- \$92,639 of fundraising fees are allocated to schools based on a per-student distribution.
- \$83,175 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.
- \$67,080 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 \$16,159 in centralized expenditures from federal sources. These expenditures represent administrative staff that were allocated to schools using a per-student distribution.

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### **Section 1**

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

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

*Check only one box below:*

	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
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This year EW Stokes opened its second campus and this is the first year that we had centralized expenses. Our centralized expenses were leadership salaries (\$626,590) and the benefits of all employees (\$896,989).

For the leadership salaries spread we determined that our existing campus at Brookland had more students (350) and staff than East End (134) our spread of salaries should be 50% to each campus because the leadership needed to devote more attention to the new campus. Hence the spread of the leadership salaries was \$313,294 to each campus.

After the leadership salaries were allocated we allocated the benefits based on salaries at each campus so we allocated (\$672,742) to Brookland and (\$224,247) to East End

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### **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:*

	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
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1. Expenditures for Blow Pierce, Chamberlain, Woodridge and Tech Prep were recorded by location.
2. The split for each location (elementary and middle) is on a per-pupil basis.
3. Centralized Expenditures of \$11,596,851 was allocated on a per-pupil basis.

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### **Section 1**

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

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

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> 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:*

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

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> 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	<b><u>121</u></b>
LEA Name	<b><u>Hope Community PCS</u></b>

*Check only one box below:*

	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
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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.

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### **Section 1**

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

<b>LEA Code</b>	<b><u>124</u></b>
<b>LEA Name</b>	<b>Howard University Middle School of Mathematics &amp; Science</b>

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

The purpose of this template is for local education agencies (LEAs) to report information about how *centralized expenditures* are allocated to schools. 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.

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### **Section 1**

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

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

*Check only one box below:*

<input checked="" type="checkbox"/>	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

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

*Check only one box below:*

<b><u>X</u></b>	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

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

*Check only one box below:*

<input checked="" type="checkbox"/>	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

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

*Check only one box below:*

x	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

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

*Check only one box below:*

	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
X	The LEA <b>does</b> 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 **2018-19** 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 \$12,904,649 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$7,939,427 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.
- \$2,238,516 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.
- \$830,913 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.
- \$1,578,874 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.
- \$316,919 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 \$2,303,031 of centralized expenditures from federal sources that are allocated to the schools in the network:

- \$2,303,031 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.

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

The purpose of this template is for local education agencies (LEAs) to report information about how *centralized expenditures* are allocated to schools. 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.

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### **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 <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **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 <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

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

*Check only one box below:*

<input checked="" type="checkbox"/>	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
<input type="checkbox"/>	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **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 <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

<b>LEA Code</b>	133
<b>LEA Name</b>	Maya Angelou PCS

*Check only one box below:*

	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
X	The LEA <b>does</b> 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 **2018-19** 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 \$828,465 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 distribution:

- \$635,506 of central office expenditures represent executive, development, business & operations, clerical, and student support salaries, and associated taxes and benefits.
- \$87,008 of central office expenditures represent rent and occupancy expenses.
- \$58,086 of central office expenditures represent fundraising and professional fees, office supplies, equipment rental, and the like.
- \$47,865 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.

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

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

*Check only one box below:*

<b><u>X</u></b>	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>



## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **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 <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

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

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

LEA Code	163
LEA Name	National Collegiate Preparatory PCHS

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

<b>LEA Code</b>	<b>138</b>	
<b>LEA Name</b>	<b>Paul PCS</b>	

*Check only one box below:*

	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
x	The LEA <b>does</b> 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 **2018-19** 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.

School level expenses and revenues that cover these expenses are tracked throughout the year via the use of class codes within the school's accounting system. The middle school and high school have separate codes which are updated and reconciled on a monthly basis. Transactions per school level are also tracked via the descriptions included with each transaction which will indicate whether the expense is associated with the middle school or the high school. The school maintains a series of other codes that indicate the centralized department that owns the expense and revenue. For those centralized codes that are not labeled specifically for middle school or high school, the allocation of expenses is allocated based on the proportion of students in each school. In FY19 36% of students were in the middle school and 64% of the students were in the high school.

A total \$16,331,797 falls under state/local school level expenditures. The transactions that were coded to the middle school or specifically labeled as middle school expenses totaled \$2,922,025.12. The proportion of centralized expenses that were allocated to the middle school was \$3,075,023.12. A total of \$4,877,169.44 was coded to high school and \$5,457,579.19 of the centralized expenses were allocated to the high school. Teacher salaries are included within the school specific expenses as teachers are coded to either the middle school or the high school. Student support salaries and operations salaries are included under centralized expense amounts.

The school covered \$838,226 in expenses with federal funds. \$71,077.58 was expenses exclusively for the high school which covered teacher salaries and there were no middle school specific expenses. Of the centralized expenses \$276,468.84 was allocated to middle school and \$490,679.43 was allocated to high school. The centralized expenses covered teacher support salaries, student support salaries, and professional services for teacher support and professional development.

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **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:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

LEA Code	<b><u>167</u></b>
LEA Name	<b><u>Richard Wright PCS for Journalism and Media Arts</u></b>

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

The purpose of this template is for local education agencies (LEAs) to report information about how *centralized expenditures* are allocated to schools. 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.

**All LEAs are required to complete this document** as part of the LEA Financial Reporting requirement. Please follow the instructions outlined below. The completed template document is to be uploaded to OSSE through the LEA Financial Reporting application. The information in this document will be made available to the public on the OSSE website.

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### **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 <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
x	The LEA <b>does</b> 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 **2018-19** 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 \$797,013 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$758,838 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.
- \$18,378 of insurance expenses that are allocated to the schools based on enrollment and staff headcount.

s

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

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

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **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, D.C.</u>

*Check only one box below:*

x	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

<b>LEA Code</b>	<b><u>174</u></b>
<b>LEA Name</b>	<b><u>Sela PCS</u></b>

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

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

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **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 <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

<b>LEA Code</b>	314
<b>LEA Name</b>	Statesmen College Preparatory Academy for Boys PCS

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

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

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>



## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

<b>LEA Code</b>	303
<b>LEA Name</b>	The Family Place Public Charter School

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

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

*Check only one box below:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **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 <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

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

*Check only one box below:*

	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
x	The LEA <b>does</b> 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 **2018-19** 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 \$8,379,267 of centralized expenditures from state/local sources that are allocated to the schools in the network:

- \$1,210,334 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, and the business & operation office.
- \$7,168,934 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 \$432,741 of centralized expenditures from federal sources that are allocated to the schools in the network:

- \$121,467 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, and the business & operation office.
- \$311,274 of non-personnel expenditures are allocated based on a per-pupil distribution. \$215,791 is sourced from federal revenue to provide free meals to qualified students. \$21,518 is sourced from federal revenue for Medicaid-covered service. \$10,326 is sourced from federal revenue to assist the activities that share the lessons learned by public charter schools. \$16,439 is sourced from federal revenue to provide interpretation service to students. \$47,200 is sourced from federal revenue to cover professional development cost.

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **Section 1**

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

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

*Check only one box below:*

<b>X</b>	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **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:*

<b>x</b>	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
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## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **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:*

X	The LEA <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>



## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **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 <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>

## LEA Financial Reporting (2018-19 School Year) Centralized Expenditure Methodology Template

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### **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 <b>does not</b> 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 <b>not</b> need to complete Section 2 of this template.</i>
	The LEA <b>does</b> 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>