LEA Financial Reporting Application – Instructions

Purpose: This document outlines the instructions for local education agencies (LEAs) to submit financial expenditure data on the LEA Financial Reporting application. All LEAs are required to submit financial expenditure data in the application. The deadline for submitting financial expenditure data in the application is **Thursday, March 5, 2020**.

Access to Application

The LEA Financial Reporting application can be accessed by visiting the following link: https://octo.quickbase.com/db/bpzpwrmek. The link directs to a Quick Base application. Users can use their existing Quick Base login credentials, or create a Quick Base account.

LEA staff with access to the application include those with the following roles in eSchoolPLUS:
- LEA Head of School;
- LEA Data Manager;
- Chief Financial Officer; and
- LEA Finance/Grants Manager.

If you want a member of your staff to have access to the application, please assign them to one of the four roles listed above in eSchoolPLUS **and** email a request to Ryan Aurori at Ryan.Aurori@dc.gov.

Finance Expenditure Data Submission Instructions

1) After logging in, users will be directed to the application home page. The home page contains the navigation menu, an overview of the application, and instructions for completing the financial data submission.

2) Click on the LEA Expenditure Data button.

3) On the next page, click on your LEA Name.

4) The following page provides the financial data collection fields. There are two sections: LEA Expenditures Summary and School Level Expenditures. The School Level Expenditures section will list all the schools in the LEA. To edit the data fields, click on the "Edit" button in the upper right hand corner of the page.
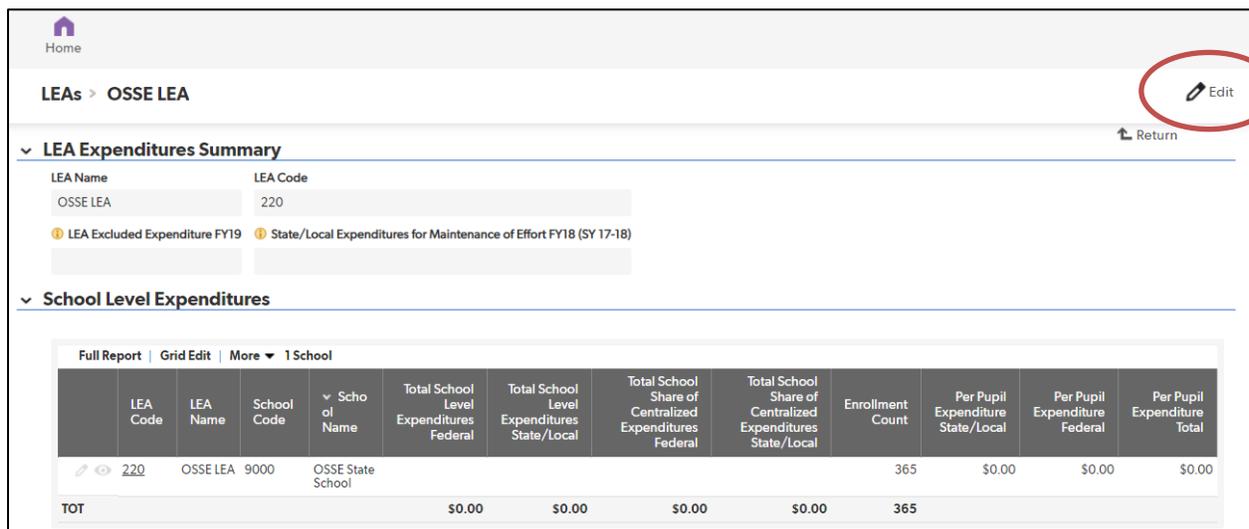
5) The following page contains the data fields where you can provide both LEA and school-level financial data.

School Level Expenditures:

This section is used to collect expenditure data at the **school level**. The financial data in this section will be used to calculate the per-pupil expenditure data that will be included on the DC School Report Card for each public school in the District. All LEAs are required to provide school-level expenditure data for all of the LEA's schools serving students in the 2018-19 school year.

To complete this section, please provide expenditures **for each school** in the following columns:
- Total School Level Expenditures – Federal
- Total School Level Expenditures – State/Local
- Total School Share of Centralized Expenditures – Federal
- Total School Share of Centralized Expenditures – State/Local

Financial expenditure data in these columns should be aggregated expenditures. As you enter expenditure data into these columns, the per-pupil expenditure calculations will be automatically updated by dividing the total expenditures by the enrollment count in the Enrollment Count FY19 column. The values in the per-pupil expenditure columns will be reported on the DC School Report Card.

Expenditures need to be dis-aggregated based on the source of funds: federal and state/local. Some LEAs and/or schools in the LEA may not have any expenditures

with a source of federal funds. If that is the case, you can enter zero ($0) into the appropriate cell.

Expenditures also need to be dis-aggregated between school-level and centralized. School-level expenditures are the actual expenditures that are accounted for at the school-level. Centralized expenditures are the expenditures that are attributed to a central office that services the schools in the LEA, or costs that are attributed to multiple schools in the LEAs.

All centralized expenditures need to be allocated to the school-level. However, it is possible that an LEA does not have any centralized expenditures. This is most common for an LEA that only has one school and therefore allocates all expenditures to the school-level. If that is the case, you can enter zero ($0) into the appropriate column for that school.

6) The LEA-level expenditures will be provided in the LEA Expenditures Summary section:

<u>LEA Excluded Expenditures and Maintenance of Effort:</u>

This section is used to collect two expenditure amounts at the LEA-level:

    A. FY19 (2018-19 school year) LEA Excluded Expenditures - excluded expenditures are not included in the per-pupil expenditures calculation, but will be reported on the DC School Report Card. Excluded expenditures are:

- Debt service;
- Capital expenditures;
- Construction and capital improvements;
- Community service operations, supplemental expenses made as a result of a presidentially declared disaster; and
- Expenditures sourced from private funds.

The excluded expenditures listed in this section are defined as per the National Center for Education Statistics – Financial Account for Local and State School Systems. The expenditures associated with all of these categories need to be reported to OSSE as one aggregated amount. All LEAs need to provide this amount to OSSE as part of the LEA Financial Reporting requirement.

B. FY18 (2017-18 school year) Maintenance of Effort - all LEAs that receive funds under ESEA covered programs are required to report their fiscal year 2018 (2017-18 school year) expenditures with a source of state/local funds as part of the Maintenance of Effort requirement.

If your LEA does not receive federal funds through an ESEA-covered program you do not need to fill-in any amount for the FY18 (School Year 2017-18) Maintenance of Effort. ESEA-covered programs include:

- Title I, Part A: Improving Basic Programs Operated by LEAs;
- Title II, Part A: High Quality Teachers, Principals, and Other School Leaders;
- Title III, Part A: English Language Acquisition;
- Title IV, Part A: Student Support and Academic Enrichment; and
- Title IV, Part B: 21st Century Community Learning Centers. (ESEA Sec. 8101(11)).

For help calculating your LEAs FY18 (2017-18 school year) Maintenance of Effort amount, please review the Maintenance of Effort memo and the Maintenance of Effort Optional Planning Tool.

7) After provided financial expenditure data, click on the "Save & Close" button in the top right corner of the page. This will save your work and redirect you to the expenditures summary page.
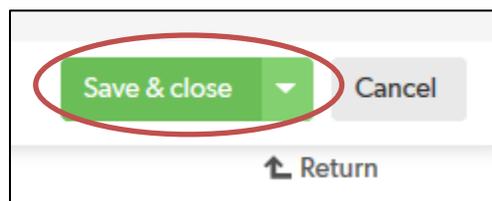
Centralized Expenditures Template Submission Instructions

8) The next step is to provide your LEA's Centralized Methodology Template. **All LEAs need to submit the Centralized Methodology Template, even if the LEA has no centralized expenditures.**

From the home page, click on the "Download Centralized Methodology Template" button. This will prompt you to download a Word document to your computer. Download and save the file to your computer.

9) Open the Centralized Methodology Template and follow the instructions in the document.

If your LEA has centralized expenditures, you are required to complete Section 1 and Section 2 of the template. If your LEA has no centralized expenditures, you only need to complete Section 1.

10) When the template is completed, save the document on your computer. Navigate to the LEA Financial Reporting application home page. Click the "Upload Completed Documents" button.
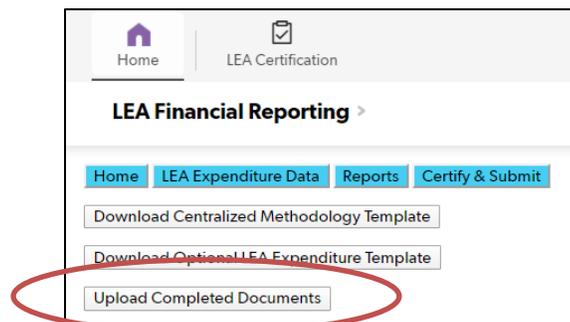
11) On the next page, click the "Upload LEA Document" button.

On the following screen, select your LEA from the "LEA" dropdown box. For "Document Type" dropdown box select Centralized Methodology Expenditure." Click on the "Choose File" button to select your saved file.

After you have selected your completed centralized methodology template, select "Save & Close."

12) Upon submission of the centralized methodology document, you will see a summary of your uploaded document. Clicking on your LEA name will bring you to a list of your submitted documents.

If you upload more than one Centralized Methodology Expenditure template, OSSE will use the most recent file that you have uploaded.

After you upload your Centralized Methodology Expenditure template, you can proceed to certify and finalize your submission to OSSE.

Certification and Submission

13) When your LEA's school and centralized expenditures are input and your Centralized Methodology Expenditure template document is uploaded, you can certify and submit your data to OSSE. From the application homepage, click on the "Certify & Submit" button.
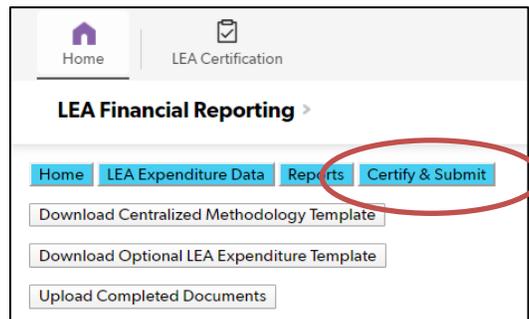
The next page contains a brief description of the submission process. Click on the "Certify and Submit" button next to your LEA's name to proceed.

14) The following page contains a summary of all of the expenditure information that will be submitted to OSSE. Review all the financial data and calculations on this page before certifying and submitting. The School-Level Expenditures and LEA Excluded Expenditures will be reported on the DC School Report Card, so please ensure that the information is accurate and complete. If any information is incorrect, please go back to the LEA Expenditure Data page to edit.

The LEA Expenditures Summary shows the LEA-level per-pupil expenditures as well as the LEA's total expenditures for the school year.

LEA Expenditure Data Summary

Full Report | More ▾ 1 LEA

	LEA Code	LEA Name	Total Enrollment Count FY19	Per-Pupil Expenditure State/Local	Per-Pupil Expenditure Federal	Per-Pupil Expenditure Total	LEA Excluded Expenditure FY19	LEA Total Expenditures
👁	220	OSSE LEA	365	$17,123.29	$1643.84	$18,767.12	$2,000,000.00	$8,850,000.00
TOT			365	$17,123.29	$1643.84	$18,767.12	$2,000,000.00	$8,850,000.00

The School Level Expenditures summary shows the total expenditures and per-pupil expenditures for each school.

	LEA Code	LEA Name	School Code	∨ School Name	Total School Level Expenditures Federal	Total School Level Expenditures State/Local	Total School Share of Centralized Expenditures Federal	Total School Share of Centralized Expenditures State/Local	Enrollment Count	Per Pupil Expenditure State/Local	Per Pupil Expenditure Federal	Per Pupil Expenditure Total
👁	220	OSSE LEA	9000	OSSE State School	$500,000.00	$6,000,000.00	$100,000.00	$250,000.00	365	$17,123.29	$1643.84	$18,767.12
TOT					$500,000.00	$6,000,000.00	$100,000.00	$250,000.00	365			

The Maintenance of Effort (MOE) Summary shows the results of the MOE test. It also shows the details for the per-pupil expenditure test and the aggregate expenditure test. **The MOE test only applies for LEAs that receive funds under ESEA covered programs. If MOE does not apply for your LEA, you can ignore the MOE section.**

15) If all of the expenditures and data on the summary page are accurate, and the Centralized Methodology Expenditure template is uploaded, you can proceed to certify and submit your LEA's data to OSSE.

If the Centralized Methodology Expenditure template is properly uploaded, the check box will automatically be checked off. If the check box is not checked off, please go back and upload your Centralized Methodology Expenditure template.

Check the box that states that you certify the data, and click on the "Save & Close" button. **Once you check the box and "Save & Close" you will not be able to edit your data. Please make sure that everything is correct before you check the box and click on "Save & Close."**

Next Steps and Additional Resources

The deadline for submitting is **Thursday, March 5**. OSSE will review all submitted data for completeness and accuracy. If a submission in incomplete or appears inaccurate, OSSE will notify the LEA and re-open the application, if necessary, so that the LEA can correct the submission. Corrections need to be completed by Friday, March 13.

If you have any questions, please contact OSSE Special Assistant for Budget & Finance, Ryan Aurori at Ryan.Aurori@dc.gov.

For additional information regarding the per-pupil expenditure reporting, maintenance of effort requirement, and the LEA Financial Reporting application, please see the following resources:

LEA Financial Reporting application

LEA Financial Reporting Requirements and Guidelines

LEA Financial Reporting application - Training Session Presentation

Maintenance of Effort memo

Maintenance of Effort Optional Planning Tool.