

DC School Finance Data

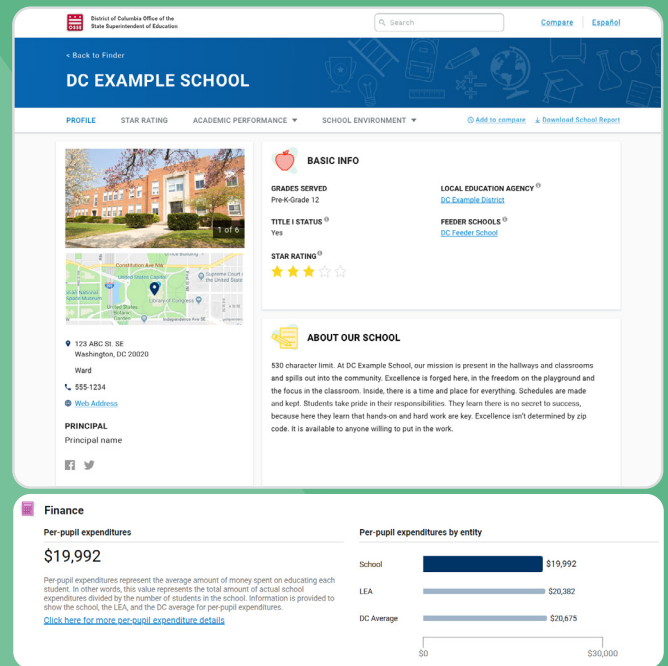
At the bottom of every school and LEA profile page, the DC School Report Card displays per-pupil expenditures, the average amount of money from government sources spent by each school and local education agency (LEA) for each student. This reporting is a step toward a more transparent, equitable District of Columbia education system, with students at the center of critical decision-making. This information gives parents and families a better understanding of how much money is spent in DC schools. It is important to note that the financial data on the report card website is not included in the calculations of School Transparency and Accountability (STAR) ratings.

WHAT FINANCIAL DATA IS INCLUDED ON THE DC SCHOOL REPORT CARD?

The DC School Report Card displays per-pupil expenditures, the average amount of money from government sources spent by the school for each student for both schools and LEAs. The per-pupil expenditure data on your school's report card tells you how much the school spent, on average, for each student in the school for the school year. This number is calculated by taking the school's total expenditures for the school year and dividing by the number of students enrolled at the school.

Private funding, such as money raised by parent organizations, is not included in this calculation.

By clicking on the "Learn more" link at the bottom, you can take a deeper look at the finance data for the school.



Total Expenditures

This section displays the school's per-pupil expenditures and the **total school expenditures**, which include the expenditures associated with the daily operation of the school including: salaries and benefits for staff, supplies, contracts, and business and administration costs. For schools that are part of a multi-school LEA, the total school expenditures also includes the school's share of centralized costs. If the school is not part of a multi-site LEA, the total expenditures section will also display the school's **excluded expenditures** and overall **total expenditures**.

Excluded Expenditures

The intent of publishing per-pupil expenditures for each school is to capture the expenditures that are tied to the regular operation of the school. Therefore, expenditures outside of the day-to-day operation of the school, such as debt service and construction, are not included in the per-pupil expenditure calculation.

If the school is part of a multi-site LEA, you can find the excluded expenditures and total expenditures on its local education agency page on the DC School Report Card.

$$\text{School Expenditures} + \text{Excluded Expenditures} = \text{Total Expenditures}$$

Total expenditures

\$26,679 per pupil

Per-pupil amount is calculated by dividing the total school expenditures by 993 students (which is the October enrollment audit count)

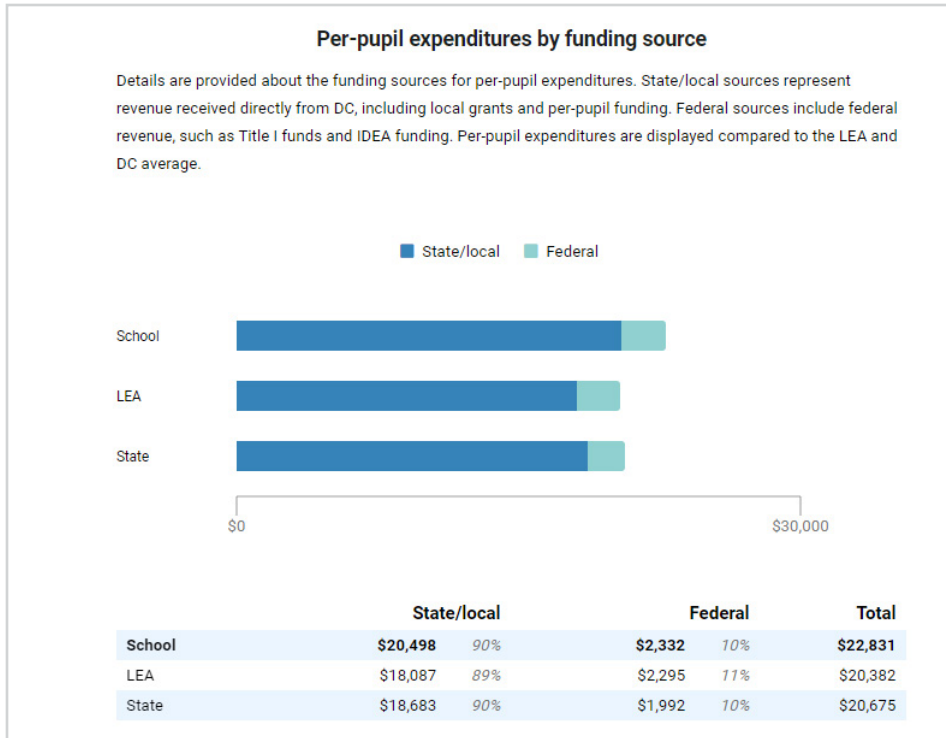
Total school expenditures	\$26,492,612
Total excluded expenditures	\$1,800,883
Total expenditures	\$28,293,495

The sum of total school and excluded expenditures is the total amount of money the LEA spent for the fiscal year.

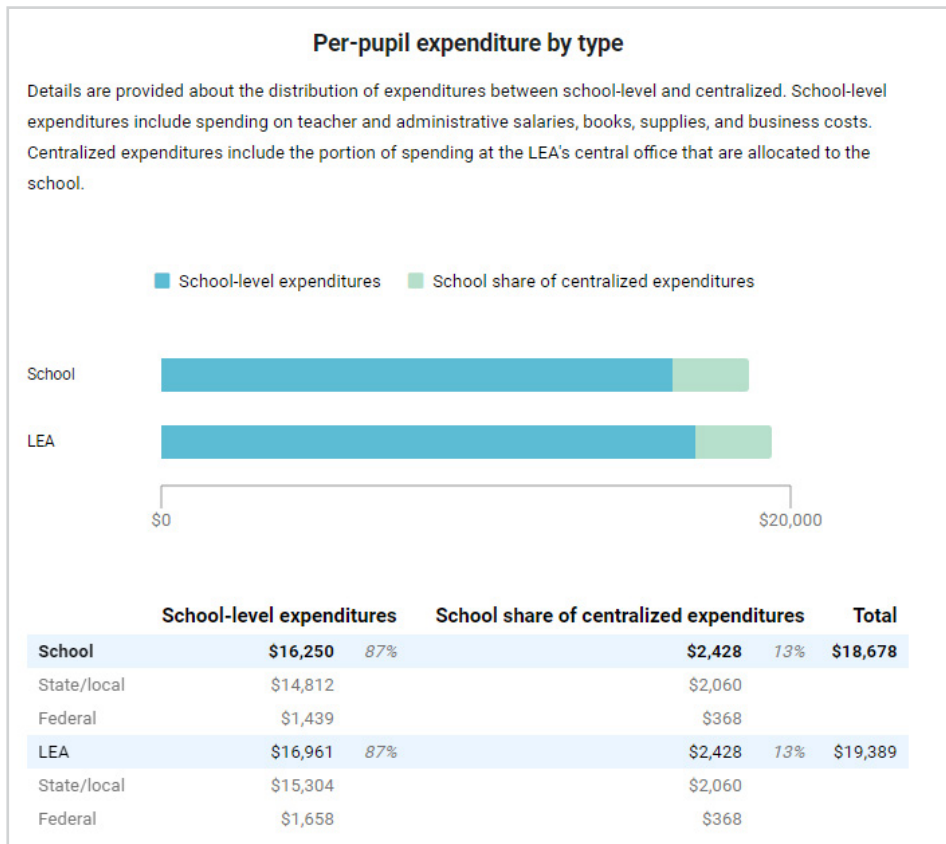
The School Finance details page displays the breakdown for school, excluded, and total expenditures.

SCHOOL FINANCE DETAILS

Clicking through to the financial detail page will provide the user with more information, such as the school's total expenditures, a breakdown of the school's spending by federal and state/local funding sources, and a breakdown of the school's spending by school level and centralized expenditures (if the school has centralized expenditures).



In this section, the DC School Report Card breaks down expenditures by sources of funding: state/local and federal. The DC School Report Card displays this in two ways, as a table and as a stacked bar chart to help parents and families understand how the expenditures break down.



All schools are part of a local education agency (LEA). The LEAs that have multiple schools may have centralized expenditures, such as central office staff, that are allocated to all schools in the LEA. This section displays how much of a school's expenditures are at the school level and how much are the school's share of centralized expenditures.

FREQUENTLY ASKED QUESTIONS



What is the school share of centralized expenditures?

Some schools are part of a multi-site LEA network. When this is the case, the network of schools may have a central office that provides administrative services to all the schools in the network, or there may be contract services that are shared amongst all or some of the schools in the network. These are referred to as centralized expenditures. All centralized expenditures must be allocated to the schools in the network, so that they are included in the per-pupil expenditures calculation. Schools determine what the school share of centralized expenditures is and report this information to OSSE. Schools are required to share their centralized expenditure allocation methodology. This information is available on the OSSE website. Schools that are not a part of a multi-site network do not have centralized expenditures.



Are all expenditures included in the per-pupil expenditure calculation?

No. There are certain expenditures that are not included. The purpose of reporting per-pupil expenditures is to capture the day-to-day expenditures for operating a school. There are certain expenditures a school may have that are excluded from the per-pupil calculation because they are not considered expenses related to the operation of the school or they are volatile expenses that, if included, would make the per-pupil expenditure amount to be unusually high. These expenditures are referred to as excluded expenditures.

Some examples include debt service, construction, capital expenditures, and expenditures sourced from private funds such as parent fees or charitable donations.



What do federal and state/local funding mean?

Schools receive funding from different sources: the DC government, the federal government, and private sources. The majority of school funding comes from the DC government through the Uniform Per Student Funding Formula (UPSFF), which pays LEAs based on their student enrollment count and student demographics. This funding is based on grade levels with additional funding for students with disabilities, at-risk students, English learners, and residential students (who live on campus). OSSE conducts an audit of school enrollment in early October to determine how many students attend the school and what their demographic characteristics are.

Federal funding generally comes from grants and includes funds for low-income students and Individual with Disabilities Education Act (IDEA) funds for students with disabilities.



Why do some schools spend more per pupil than others?

There are a number of reasons why some schools spend more than others. First, it is important to consider the grade levels that a school serves. For example, a high school may spend more money per pupil than a middle school if it has a large after-school athletics program. An elementary school may spend more money per pupil if it has pre-kindergarten students with classroom sizes that have a lower student-to-teacher ratio. An alternative school or a residential school will typically have higher-than-average per-pupil spending because of the needs of the student body.

In addition, it is important to consider the characteristics of the student population at the school. Schools that serve high numbers of students with disabilities, English learners, and/or students who meet the “at-risk” definition receive additional funding to serve these students and will therefore spend more money to provide necessary services for these students.

There are also individual circumstances. For example, rent is not an excluded expenditure but mortgages are excluded expenditures. Therefore, schools that pay rent to a landlord may have higher expenditures than schools that own, take out loans, and construct their own school building.



How does DC fund schools?

The amount of money an LEA receives from the DC government through the UPSFF is aligned to the number of students enrolled by the school, the grade levels of the school, and the number of “supplemental” characteristics of the student body’s demographics.

The UPSFF is structured with a “foundation level” and “weights” for general education and supplemental add-on characteristics. To calculate the funding amount, the applicable weight is multiplied by the foundation level. For example, in the School Year 2019-20, the foundation level was \$10,980 per student.

The general education weights are aligned to a student’s grade level or school program. Each student is assigned to only one general education weight.

In addition to the general education weights, an LEA may also receive supplemental add-on weights for their students who are identified as meeting the criteria. It is possible that a student is identified as being entitled to more than one supplemental weight. The supplemental weights include English Learner, at-risk, students with disabilities, and residential status.

DC’s public charter schools also receive a facilities allowance per student enrolled. For example, for the 2019-20 school year this amount was \$3,335 for non-residential schools and \$9,093 for residential schools (schools that provide room and board for students).

LEARN MORE

We encourage you to visit DCSchoolReportCard.org and explore the data available. If you would like to learn more about the DC School Report Card, we have many resources available similar to this brochure – you can find links to our resources at the bottom of every page on the report card. If you have additional questions, please email us at dcschoolreportcard@dc.gov.

