



OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION

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 **Friday March 15, 2024**.

Access to Application

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

LEA staff with the following roles in the Integrated Data Submission (IDS) Tool currently have access to the LEA Financial Reporting Application:

- LEA Head of School;
- LEA Data Manager;
- Chief Financial Officer; and
- LEA Finance/Grants Manager.

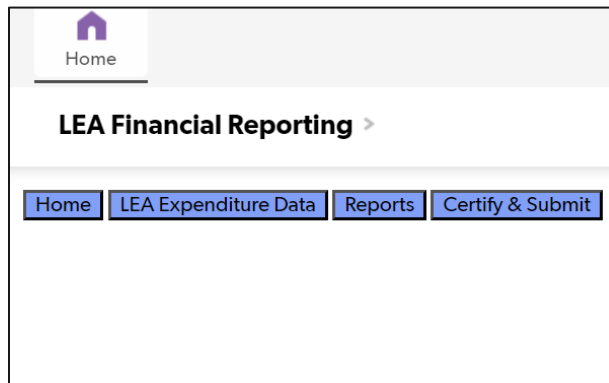
If you want a member of your staff to have access to the application, please assign them to one of the four roles listed above in IDS **and** email a request to Sade Creighton-Wade at Sade.Wade@dc.gov.



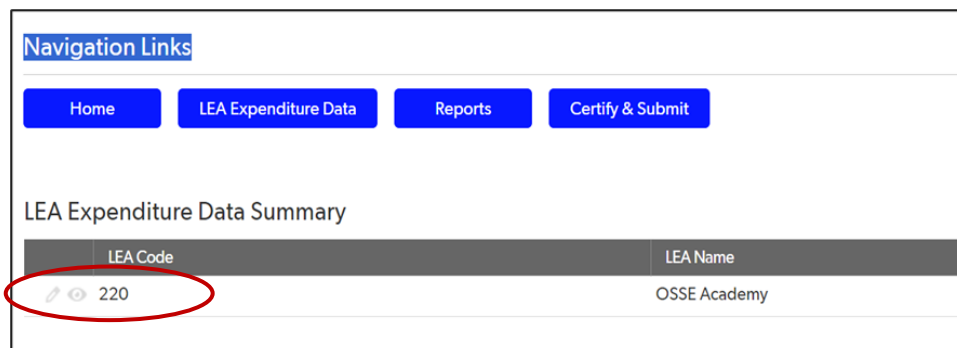
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Finance Expenditure Data Submission Instructions

- 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 the edit pencil near your LEA code.



- 4) On this page, Navigate to CFRS data page: This page provides the financial data collection fields for the Common Financial Reporting Standards. There are three sections in which the LEAs will need to fill: Site Based Expenditures, Centralized Expenditures and LEA Total Exclusions. The School Level Expenditures section will list all the schools in the LEA. To edit the data fields, click in the fields or select the edit pencil button. After you have completed this section, you will have the option to save and close or save and keep working.



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LEAs > Edit OSSE Academy

LEA Details

CFRS

AT - RISK

ESSA

Documents

LEA Certification

Site Based Expenditures

New School

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	LEA Code	LEA Name	School Code	▼ School Name	Enrollment Count FY23	Site Based Instructional Staff	Site Based Student Supports Staff
👁	220	OSSE Academy	2221	OSSE Academy Elementary School	243	10,000.00	2,000.00
👁	220	OSSE Academy	2223	OSSE Academy High School	200	90,000.00	8,000.00
👁	220	OSSE Academy	2222	OSSE Academy Middle School	230	20,000.00	2,500.00

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 Common Financial Report for each public charter school in the District. All LEAs are required to provide school-level audited actual expenditure data for all the LEAs' schools serving students during the prior school year. This data will be compared to the same budget level provided to the Public Charter School Board (PCSB).

To complete this section, please provide actual audited expenditures for each school site in the following columns (this includes all sources of funding):

- Total Site Level and Central Allocated Expenditures – Instructional Staff
- Total Site Level and Central Allocated Expenditures – Student Support Staff
- Total Site Level and Central Allocated Expenditures – School Administrators
- Total Site Level and Central Allocated Expenditures – Instructional Supports
- Total Site Level and Central Allocated Expenditures – Educational Materials
- Total Site Level and Central Allocated Expenditures – Non-Educational Administrative Costs
- Total Site Level and Central Allocated Expenditures – Buildings
- Total Site Level and Central Allocated Expenditures – Operations
- Total Site Level and Central Allocated Expenditures – Food Service

It is possible that an LEA does not have any Central Allocated 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 \$0 into the appropriate column for that school.



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Financial expenditure data in these columns should be disaggregated expenditures. The columns will sum the total Network.

All expenditure data entered will update the total LEA Expenditures and Per Pupil Expenditures and pressing Save.

The purpose of this financial reporting requirement is to capture the expenditures that support the regular operation of the school and the LEA. Therefore, there are some expenditures considered outside of the day-to-day operation of the school system that should be excluded from the CFRS. This reporting is to include all expenditures except those specifically excluded and listed here:

- Capital expenditures (except for capitalized expenditures not financed, as noted below)
- Payments to private schools for equitable services requirements for federal funds (DCPS-specific; these are excluded as it is not to the benefit of DCPS students)
- Community services operations (Activities concerned with providing services to the community. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a child care center for working parents.)

Note: In previous school-level reporting, debt service has been excluded. However, for transparency and comparability purposes required for this reporting, debt service expenditures (both principal and interest) are included. Capital expenditures not financed are also included, to capture major expenditures not captured through debt service. This is to enable understanding of building costs across schools, whether facilities are owned or rented. In addition, for LEAs that capitalize lower-dollar threshold items typically not financed, such as student devices, including capital expenditures not financed will allow for inclusion of these expenditures.

- 5) After selecting Save & keep working, navigate to the At-Risk tab



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LEA Details

CFRS

AT - RISK

ESSA

Documents

LEA Certification

At - Risk Data

New School

More

3 School records

	LEA Code	LEA Name	School Code	▼ School Name	Enrollment Count FY23	UPSFF At-Risk Funded Expenditures
	220	OSSE Academy	2221	OSSE Academy Elementary School	243	400.00
	220	OSSE Academy	2223	OSSE Academy High School	200	400.00

In this section LEAs will have an opportunity to provide At-Risk expenditures within the CFRS Framework. Budget and actual expenditures associated with at-risk students is included as supplemental to the total of expenditures included in this reporting.

These expenditures are already included within the CFRS reporting framework. They are to then be called out separately as specifically funded by Uniform Per Student Funding Formula (UPSFF) At-Risk funds. For example, salary and benefits for a social worker at a school focusing on at-risk students and paid out of UPSFF At-Risk funds would be included under the column “Student Supports Staff” within the CFRS Framework. The same expenditures would also be included in the noted in At-Risk Funded Expenditures in this section.

LEAs will also need to provide the At-Risk Report which should equal the At-Risk Funded Expenditures for each site in the uploaded documents. This supplemental report must be provided for each school within the LEA. There are four parts to this report:

- Part A: An overview of the programs or initiatives for which UPSFF At-Risk Funds were budgeted or expended for the reporting year.
- Part B: A report on budgeted and actual expenditures using At-Risk Funds for the reporting year with a specific breakdown of expenditures. Expenditure details may be provided by initiative or by line item; LEAs may choose based on reporting preference.
- Part C: Narrative on goals and intended outcomes of the investments and support being provided to at-risk students.
- Part D: An optional narrative identifying how budgeted plans were identified and how UPSFF At-Risk Funding aligns with other sources of funds toward these goals. While optional, LEAs are encouraged to use this narrative to provide context for



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readers.

6) After selecting Save & keep working, navigate to the ESSA tab.

LEA Details	CFRS	AT - RISK	ESSA	Documents	LEA Certification
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LEA Expenditure Summary

LEA Excluded Expenditure FY23	State/Local Expenditures for Maintenance of Effort FY22 (SY 21-22)
<input type="text" value="137,000.00"/>	\$445,085.00

The following page provides the financial data collection fields. There are four fillable sections: 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, and LEA Excluded Expenditures. To edit the data fields, click in the fields or select the edit pencil button. After you have completed this section, you will have the option to save and close or save and keep working

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

LEA Expenditure Summary														
LEA Excluded Expenditure FY23					State/Local Expenditures for Maintenance of Effort FY22 (SY 21-22)									
<input type="text" value="10,000.00"/>					\$445,085.00									
School Level Expenditures														
New School More ▾														
	School Year	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	Total School Expenditures	Enrollment Count FY22	Per Pupil Expenditure State/Local	Per Pupil Expenditure Federal	Per Pupil Expenditure Total
	2022-2023	220	OSSE Academy	2221	OSSE Academy Elementary School	2,500.00	2,500.00	2,500.00	2,500.00	\$10,000	120	\$41.67	\$41.67	\$83.34
	2022-2023	220	OSSE Academy	2223	OSSE Academy High School	2,500.00	2,500.00	2,500.00	2,500.00	\$10,000	180	\$27.78	\$27.78	\$55.56
	2022-2023	220	OSSE Academy	2222	OSSE Academy	2,500.00	2,500.00	2,500.00	2,500.00	\$10,000	220	\$22.73	\$22.73	\$45.45



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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 FY23 column. The values in the per-pupil expenditure columns will be reported on the DC School Report Card.

Expenditures need to be disaggregated 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 \$0 into the appropriate cell.

Expenditures also need to be disaggregated 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 \$0 into the appropriate column for that school.

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

LEA Excluded Expenditures and Maintenance of Effort:

LEA Details	CFRS	ESSA	AT - RISK	Documents	LEA Certification					
LEA Expenditure Summary										
LEA Excluded Expenditure FY23 \$10,000.00 State/Local Expenditures for Maintenance of Effort FY22 (SY 21-22) \$445,085.00										
School Level Expenditures										
New School More ▼										
	School Year	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	Total School Expenditures
	2022-2023	220	OSSE Academy	2221	OSSE Academy Elementary School	2,500.00	2,500.00	2,500.00	2,500.00	\$10,000



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This section is used to collect FY23 LEA Excluded Expenditures. This section also displays the LEA's FY22 (2021-22 school year) State/Local Expenditures that are used in the Maintenance of Effort calculations.

- A. FY23 (2022-23 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 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. FY23 (2022-23 school year) Maintenance of Effort - all LEAs that receive funds under Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA), are required to report their fiscal year 2023 (2022-23 school year) expenditures with a source of state/local funds as part of the Maintenance of Effort requirement.

Each LEA's FY22 State/Local Expenditures for Maintenance of Effort is pre-populated using the data that the LEA submitted last year.

If your LEA does not receive federal funds through an ESEA-covered program, you can disregard this section. 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



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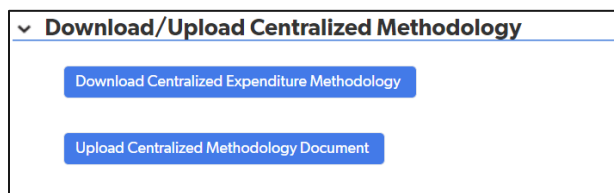
- Title IV, Part B: 21st Century Community Learning Centers. (ESEA Sec. 8101(11)).

For more information about the Maintenance of Effort requirement and calculation, please review the [Maintenance of Effort memo](#) and the [Maintenance of Effort Optional Planning Tool](#).

- 8) After providing financial expenditure data, click on the Save & keep working button in the top right corner of the page. This will save your work and allow you to upload the Centralized Expenditure Methodolgy documentation at the bottom of the page.

All LEAs need to submit the Centralized Methodology Template, even if the LEA has no centralized expenditures.

From the ESSA 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.



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.

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.

Certification and Submission

- 9) When your LEA's expenditures are entered and your documents are uploaded, you can certify and submit your data to OSSE by selecting the Save & keep working button and navigating to the LEA Certification tab.



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LEA Details

CFRS

ESSA

AT - RISK

Documents

LEA Certification

LEA Certification

☐ Did the Total Network Expenditures match the amount to Total LEA Expenditures?

LEA Already Certified?

No

Certify & Submit

On this screen, LEAs will need to ensure that the Total Network Expenditures (CFRS) and the Total LEA Expenditures (ESSA) amounts match before certifying.

After selecting Certify and Submit, you will be directed to a page containing a summary of all the expenditure information that will be submitted to OSSE. Each tab holds the summarized data of its corresponding data entry tab.

Review all the financial data and calculations on this page before certifying and submitting as it will be reported on the DC School Report Card. If any information is incorrect, please go back to the LEA Expenditure Data page to edit.

LEA

LEA Name

OSSE Academy

LEA Code

220

State/Local Expenditures for Maintenance of Effort FY20

\$445,085.00

CFRS Data Summary

ESSA Data Summary

At - Risk

Maintenance of Effort (MoE)

Certify & Submit

Site Level

Site Based Expenditures

Full Report | Grid Edit | More 3 School records

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	Total School Expenditures	Enrollment Count FY22	Per Pupil Expenditure State/Local
220	OSSE Academy	2221	OSSE Academy Elementary School	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$10,000	120	\$41.67
220	OSSE Academy	2223	OSSE Academy High School	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$10,000	180	\$27.78
220	OSSE Academy	2222	OSSE Academy Middle School	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$10,000	220	\$22.73

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**



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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.

Maintenance of Effort (MOE) Summary			
MOE Summary Report			
Full Report More ▾ 1 LEA			
	LEA Code	LEA Name	MOE Status
	220	OSSE LEA	Met MOE

10) If all the expenditures and data on the summary page are accurate, and the Centralized Methodology Expenditure and At-Risk Template are uploaded, you can proceed to certify and submit your LEA's data to OSSE.

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 everything is correct before you check the box and click Save & Close.**

CFRS Data Summary	ESSA Data Summary	At - Risk	Maintenance of Effort (MoE)	Certify & Submit
<input checked="" type="checkbox"/> Centralized Expenditure Methodology Submitted?				
<input type="checkbox"/> At Risk Document Check				
<input type="checkbox"/> I Certify the data in the Financial Reporting QuickBase application are accurate. By selecting the checkbox, I understand the data will become final an				

Next Steps and Additional Resources

The deadline for submitting is **Friday, March 15**. OSSE will review all submitted data for completeness and accuracy. If a submission is 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 29.

If you have any questions, please contact OSSE Administrative Officer, Sade Wade at Sade.Wade@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](#)



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[LEA Financial Reporting Requirements and Guidelines](#)

[LEA Financial Reporting application - Training Session Presentation](#)

[Maintenance of Effort memo](#)

[Common Financial Reporting Standards](#)