

# Per-pupil reporting – A means to what end?

A framework for using ESSA financial reporting to evaluate (and improve) your funding model.

New ESSA reporting requirements illuminate per-pupil spending by school. This transparency is designed to empower districts to interrogate the funding methodologies that drive differences in spending.

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## REPORT ON PER-PUPIL EXPENSES

- Consult your state's ESSA plan for reporting criteria and formats. Use internal reporting processes or third-party tools to create your reports.
- Central office finance team
- ESSA-compliant per-pupil expense reports

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## ANALYZE PER-PUPIL REPORTING

- Review school differences in per-pupil spending and the resources that drive those differences. Do the differences help or harm outcomes?
- Cross-functional team (financial and programmatic senior leadership)
- Written summary of findings

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## RECONCILE ANALYSIS WITH METHODOLOGY

- Articulate your allocation methodology and compare to reporting. Look for implementation fidelity and weaknesses in the funding model.
- Central office finance team, third-party partner
- Action plan that addresses both policy and optics

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## ACT ON THE FINDINGS

- Follow through on next-steps. Make changes to the funding model, revise policies to support current practice, or create new policies.
- Cross-functional team (financial and programmatic senior leadership)
- New/revise district policy and resource allocation methodology

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## COMMUNICATE WITH STAKEHOLDERS

- Craft the narrative about your reporting, analysis, and action plan with content for stakeholders. Emphasize your diligence and commitment.
- Superintendent, communications department, third-party partner
- Stakeholder-facing material like press releases and presentations