



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
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MICHAEL F. RICE, Ph.D.
STATE SUPERINTENDENT

MEMORANDUM

DATE: May 14, 2020

TO: Local and Intermediate School District Superintendents
Public School Academy Directors

FROM: Kyle L. Guerrant, Deputy Superintendent
Finance and Operations KG

SUBJECT: District Guide to School-Level Expenditure Reporting Under the Every Student Succeeds Act (ESSA)

The federal Every Student Succeeds Act (ESSA) contains a new requirement that all local public school districts (local education agencies and public school academies) publish actual per-pupil expenditures by individual school building. The Michigan Department of Education (MDE) has published a [District Guide to School-Level Expenditure Reporting](#) to assist districts in communication planning around these data that will be posted on the [MISchooldata](#) website no later than June 30, 2020. This guide is intended to support district-level personnel communicating with principals, educators, community members, and media on the reporting requirement and school-level spending information.

MDE has provided previous communications on this topic. Districts are encouraged to review these resources, which can be accessed on [MDE's ESSA School-Level Financial Reporting webpage](#).

Questions regarding school-level expenditure reporting and this guide may be directed to Christopher May at 517-335-1263 or MayC@michigan.gov.

cc: Michigan Education Alliance
Confederation of Michigan Tribal Education Directors

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