



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

GRETCHEN WHITMER
GOVERNOR

MICHAEL F. RICE, Ph.D.
STATE SUPERINTENDENT

MEMORANDUM

DATE: September 5, 2019

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

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

SUBJECT: Financial Information Database (FID) School-Level Expenditure Reporting Reminder

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 school building level. Before this requirement, Michigan published financial data at the district level only. The Michigan Department of Education (MDE) is required to report school-level expenditure data for the 2018-19 school year in the first half of 2020 within MI School Data. The 2020 report will be based on 2018-19 financial data submitted by districts through the Financial Information Database (FID) this fall.

As communicated in April 2019, the Center for Educational Performance and Information (CEPI) provided districts samples of their school-level data and per-pupil expenditure calculations based on prior year data. These sample data were sent to district superintendents and FID users in June 2019. The sample data offered an opportunity to understand this new level of reporting and address any data quality issues before 2018-19 FID reporting began.

Also, as communicated in April, before finalizing FID data submissions this fall, districts are encouraged to view the "ESSA Bldg Level Expenditure Report" within the FID system. FID submissions are due November 1, 2019. This report will serve as the final opportunity to view school-level expenditure data and calculations as they will be displayed, and to make any necessary corrections during the reporting window. Districts are encouraged to begin entering data to FID as early in the submission window as possible to take advantage of this report.

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This ESSA reporting requirement supports Michigan's Top 10 in 10 Strategic Plan, Goal 5: ensure that parents/guardians are engaged and supported partners in their child's education by allowing families to participate in discussions around equity of funding for their children's school building.

For more information, please see MDE memos:

- [Memo 2018-091 School-Level Expenditure Reporting Under the Every Student Succeeds Act \(ESSA\)](#) (June 21, 2018)
- [Memo 2019-059 School-Level Expenditure Reporting Under the Every Student Succeeds Act \(ESSA\) Update](#) (April 18, 2019)

Additional information on this change and other updates are available on [MDE's ESSA School-Level Financial Reporting web page](#).

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

cc: Michigan Education Alliance