

## Comparison of Superintendent Annual Report to ESSA Report: The Difference in Per-Pupil Expenditure (PPE) Calculation

The MDE reports per-pupil expenditure data in two separate reports: the Superintendent’s Annual Report and now on the Mississippi Succeeds Report Card. Each report is based on a different method to calculate per-pupil expenditures. The Superintendent’s Annual Report is defined by state law while the Mississippi Succeeds Report Card is defined by the federal Every Student Succeeds Act (ESSA). This “one-pager” provides an overview of the differences between the two calculations of per-pupil expenditure.

### Key Differences:

#### 1. Superintendent Annual Report

- Based on ADA for Months 1-9
- Includes expenses for all funds
- Includes expenses for functions 1000-3999
- Excludes expenses for functions 4100-7999 (nonrevenue transactions)



#### 2. ESSA Report

- Based on Net Membership from Month 1
- Includes all expenditures reported through FETS, excluding the following:

Funds:		Functions:	
1840-1899	Sixteenth Section Interest	1225	Private Placement for Federal Funds
2110-2199	Child Nutrition	1310-1390	Adult/Continuing Education Program
2255	Title I – Coop for Private Schools	3100-3975	Non-Instructional Services
2830	Forestry Escrow	6110-6900	Debt Service
3000	Capital Project	7110-7950	Other Financing Uses
4000	Debt Service	8100-8300	Direct Decrease in Fund Equity
7000	Permanent	<b>Objects:</b>	
		564	Tuition to Charter Schools within the State



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### Example of District Average PPE Calculation:

#### School District X

##### Superintendent Annual Report

<b>PPE</b>	<b>\$ 11,634.37</b>
ADA for Months 1-9	1,133.06
Expenditures excluded for PPE	
Calculation	\$ 2,355,511.96
Expenditures included for PPE	
Calculation	<u>\$ 13,182,446.73</u>
Total Expenditures	\$ 15,537,958.69

##### ESSA Report

<b>PPE</b>	<b>\$ 9,834.71</b>
Net Membership from Month 1	1,222
Expenditures excluded for PPE	
Calculation	\$ 3,519,939.30
Expenditures included for PPE	
Calculation	<u>\$ 12,018,013.40</u>
Total Expenditures	\$ 15,537,952.70

- Difference of \$5.99 in total expenditures is due to rounding

