

## School Level Expenditure Report (Civil Rights 2018)

All districts are responsible for completing a Civil Rights Data Collection that will come directly from the federal government. The Iowa Department of Education's School Level Expenditure data application is provided for the benefit of the school districts to assist in their direct reporting of the Civil Rights data to the federal government. Districts are highly encouraged to complete the Department's collection to ensure that the data reported to the federal government matches the data reported on the 2018 CAR. This application is not submitted to the Department and is merely a tool for the district's use.

There are two types of screens, District Summary and Detail. The summary screen distinguishes between the two separate criteria for reporting.

1. Federal, State and Local – first column
2. State and Local – last column

The detail screen lists every school level in the district for which expenditures must be reported. The district must determine each school level's expenditures by breaking down the totals for each category found on the summary screen.

### Federal, State and Local

- **District Summary Screen**
  - The district must identify which expenditures go with which schools.
  - Each amount in the first column must be attributed to the school(s) for which the expenditure was made.
  - Clicking on the individual amount will give the district a detail list of the account codes. Copy and paste the account code detail into Excel and sort by facility code. If the facility code is 0000 or doesn't exist, the district will use other resources to determine the breakdown by school. For example, to determine classroom teacher salaries and benefits use district information regarding teacher building assignments. Beyond that (particularly for objects 300-899), districts will need to choose a consistent method by which the school level breakdown will be derived by building.
- **Detail Screen**
  - Click on the "Go to School Level-Federal, State & Local" button on the district summary screen to go to the detail screen listing the school levels for Federal, State & Local. The district will fill in the amounts for each school level. If the total for the school levels does not match the total from the CAR, the cell will be red. The edit will carry over to the summary screen which will also have a red cell. Fixing the edit will eliminate the red cell.

## State and Local

- **Summary Screen**
  - The district must identify which expenditures go with which schools.
  - Each amount in the last column must be attributed to the school(s) for which the expenditure was made.
  - Unfortunately these numbers cannot be clicked on to get a detail list of account codes. The district will need to click on the amount in the first column to get the detail. Copy and paste the account code detail into Excel. Click on the amounts in the 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> columns (federal, preschool and special education expenditures) to view the account codes that must be eliminated from the list from the 1<sup>st</sup> column. What remains should equal the final column of State and Local Expenditures.
  - If the facility code is 0000 or doesn't exist, the district will use other resources to determine the breakdown by school. For example, to determine classroom teacher salaries and benefits use district information regarding teacher building assignments. Beyond that (particularly for objects 300-899), districts will need to choose a consistent method by which the school level breakdown will be derived by building.
  
- **Detail Screen**
  - Click on the "Go to School Level- State/Local" button on the district summary screen to go to the detail screen listing the school levels for State/Local. The district will fill in the amounts for each school level. If the total for the school levels does not match the total from the CAR, the cell will be red. The edit will carry over to the summary screen which will also have a red cell. Fixing the edit will eliminate the red cell.