

**Connection Title:** Expenditures Per Student - K12: Per pupil expenditures

**Selected Descriptors:**

Economics and Finance->Expenditure per Student  
 Economics and Finance->Expenditures  
 Education-to-Workforce (E-W) Indicator Framework ->EQ6: Access to quality school environments  
 Education-to-Workforce (E-W) Indicator Framework ->EQ17: Adequately funded postsecondary institutions offering adequate financial aid

**Author:** Education-to-Workforce Collaborators Group

**Location:** More Than One State

**Source for CEDS Connection Information:** Education-to-Workforce Indicator Framework  
[\(https://educationtoworkforce.org/\)](https://educationtoworkforce.org/)

**Description of CEDS Connection:**

This Connection identifies the CEDS elements needed to measure the per pupil expenditures for K12 Students. This Connection supports the Education-to-Workforce Indicator Framework.

**Go Further with this Connection**

You can use this Connection with your own data system. Click on the myConnect logo to apply the elements from your shared map to this Connection.



**Data Elements**

**Metric**

**CEDS Elements:**

A. K12 -> Calendar -> Session -> School Year  
 B. K12 -> K12 School -> Finance -> Financial Account Category  
 C. K12 -> K12 School -> Finance -> Financial Accounting Period Actual Value  
 D. K12 -> K12 School -> Finance -> Financial Expenditure Level of Instruction Code  
 E. K12 -> K12 School -> Finance -> Financial Expenditure Project Reporting Code  
 F. K12 -> K12 School -> Finance -> Fiscal Period Begin Date  
 G. K12 -> K12 School -> Finance -> Fiscal Period End Date  
 H. K12 -> K12 School -> Identification -> School Identification System  
 I. K12 -> K12 School -> Identification -> School Identifier  
 J. K12 -> K12 Student -> Identity -> Student Identification System  
 K. K12 -> K12 Student -> Identity -> Student Identifier  
 L. K12 -> LEA -> Identification -> Local Education Agency Identification System  
 M. K12 -> LEA -> Identification -> Local Education Agency Identifier  
 N. K12 -> SEA -> Identification -> State Agency Identification System  
 O. K12 -> SEA -> Identification -> State Agency Identifier

**Elements Not Currently in CEDS:**

**Disaggregates**

**CEDS Elements:**

A. Adult Education -> AE Student -> Status -> Low-income Status  
 B. K12 -> K12 School -> Directory -> Administrative Funding Control  
 C. K12 -> K12 School -> Directory -> Charter School Type  
 D. K12 -> K12 School -> Directory -> School Type  
 E. K12 -> K12 Student -> Demographic -> Birthdate  
 F. K12 -> K12 Student -> Demographic -> Hispanic or Latino Ethnicity  
 G. K12 -> K12 Student -> Demographic -> Military Connected Student Indicator  
 H. K12 -> K12 Student -> Demographic -> Race  
 I. K12 -> K12 Student -> Demographic -> Rural Residency Status  
 J. K12 -> K12 Student -> Demographic -> Sex  
 K. K12 -> K12 Student -> Disability -> Disability Status  
 L. K12 -> K12 Student -> Disability -> IDEA Indicator  
 M. K12 -> K12 Student -> Disability -> Primary Disability Type  
 N. K12 -> K12 Student -> Disability -> Section 504 Status  
 O. K12 -> K12 Student -> Disability -> Status End Date  
 P. K12 -> K12 Student -> Disability -> Status Start Date  
 Q. K12 -> K12 Student -> Discipline -> Disciplinary Action End Date  
 R. K12 -> K12 Student -> Discipline -> Disciplinary Action Start Date  
 S. K12 -> K12 Student -> Discipline -> Disciplinary Action Taken  
 T. K12 -> K12 Student -> Economically Disadvantaged -> Eligibility Status for School Food Service Programs  
 U. K12 -> K12 Student -> English Learner -> English Learner Status  
 V. K12 -> K12 Student -> English Learner -> Program Participation Exit Date  
 W. K12 -> K12 Student -> English Learner -> Program Participation Start Date  
 X. K12 -> K12 Student -> Homeless -> Homeless Serviced Indicator  
 Y. K12 -> K12 Student -> Homeless -> Homelessness Status  
 Z. K12 -> K12 Student -> Homeless -> Status End Date  
 AA. K12 -> K12 Student -> Homeless -> Status Start Date  
 AB. K12 -> K12 Student -> IDEA -> Program Participation Exit Date  
 AC. K12 -> K12 Student -> IDEA -> Program Participation Start

**Elements Not Currently in CEDS:**

Date  
 AD. K12 -> K12 Student -> Individualized Program -> Student Support Service Type  
 AE. K12 -> K12 Student -> Language -> ISO 639-3 Language Code  
 AF. K12 -> K12 Student -> Language -> Language Type  
 AG. K12 -> K12 Student -> Migrant -> Migrant Status  
 AH. K12 -> K12 Student -> Migrant -> Program Participation Exit Date  
 AI. K12 -> K12 Student -> Migrant -> Program Participation Start Date  
 AJ. K12 -> K12 Student -> Program -> Program Participation Exit Date  
 AK. K12 -> K12 Student -> Program -> Program Participation Start Date  
 AL. K12 -> K12 Student -> Program -> Program Type  
 AM. K12 -> Organization -> Identification -> Organization Type

## ► Analysis Recommendations

### General Connection Information

CEDS elements are shown in ***bold/italicized*** font.

This metric is part of the Education-to-Workforce (E-W) Indicator Framework, specifically "E-W system conditions" which pertain to institutional or systemic environments, policies, and practices within E-W systems that support positive E-W outcomes.

### Calculating a Response

*Expenditures per Student - K12: Per Pupil Expenditures*

Use the following CEDS elements to identify the school year:

- ***School Year*** = *most recent school year, representing July 1 through June 30*

Use the following CEDS elements to determine the universe of K12 Schools and Students:

- Pull all unique schools which is determined by using a unique ***School Identifier*** where ***School Identification System*** = *SEA*
- Pull all unique students which is determined by using a unique ***Student Identifier*** where ***Student Identification System*** = *SEA*

Where the K12 School and Student:

- is associated with a State Education Agency through the ***State Agency Identifier*** where ***State Agency Identification System*** = *SEA*
- is associated with a Local Education Agency through the ***Local Education Agency Identifier*** where ***Local Education Agency Identification System*** = *SEA*
- is associated with a K12 school through the ***School Identifier*** where ***School Identification System*** = *SEA*

From the universe of K12 schools, identify the total expenditures for each:

- ***Financial Expenditure Level of Instruction Code*** = Kindergarten, Other Elementary, Middle, and Secondary.
- ***Financial Account Category*** = Expenditures
- ***Financial Expenditure Project Reporting Code*** = 010-190 (Local Projects), 200-390 (State Projects), 400-990 (Federal Projects), or 1000 (Noncategorical)
- ***Financial Accounting Period Actual Value*** is NOT NULL
- ***Fiscal Period Begin Date*** is ≥ July 1 of the school being reported,
- ***Fiscal Period End Date*** is ≤ June 30 of the school year being reported.

From the universe of students, narrow the list to those enrolled in the most recent school year, using the following CEDS elements:

- ***Enrollment Entry Date*** is ≥ July 1 of the school being reported, and
- ***Enrollment Exit Date*** is ≤ June 30 of the school year being reported.

#### Calculation Instructions:

*Note: You may want to divide this information based on the State as a whole, by School District, and by School.*

- Determine the total expenditures for each reporting code (e.g., 010-190, 200-390, etc.).
- Count the number of K12 students who are currently enrolled.
- Divide the total current expenditures for each reporting code by the total K12 enrolled students.

### Disaggregate by Home Language

Use the following CEDS elements to disaggregate the final set of students by Home Language:

- ***Language Type*** = Home Language; and
- ***ISO 639-3 Language Code*** ≠ Eng; and/or
- ***English Learner Status*** = Yes

### Disaggregate by Homelessness

Use the following CEDS elements to disaggregate the final set of students by Homelessness:

- ***Homelessness Status*** = Yes
- ***Homeless Serviced Indicator*** = Yes
- ***Status Start Date*** ≤ the school year being reported
- ***Status End Date*** ≥ the school year being reported

### Disaggregate by Race

Use the following CEDS elements to disaggregate the final set of students by Race:

- Filter records where ***Hispanic or Latino Ethnicity*** = No

Count, by race, where any of the following are true:

- ***Race*** = American Indian or Alaska Native
- ***Race*** = Asian
- ***Race*** = Black or African American
- ***Race*** = Native Hawaiian or Other Pacific Islander
- ***Race*** = White
- ***Race*** = Demographic Race Two or More Races
- ***Race*** = Race and Ethnicity Unknown

Use the following CEDS elements to disaggregate the final set of students by Hispanic or Latino Ethnicity:

- Filter records where ***Hispanic or Latino Ethnicity*** = Yes

### Disaggregate by Sex

*\*Note: CEDS does not have a Gender element. While Sex is not a proxy for Gender it is the closest approximation currently available.*

*\*Note: Male + Female will not always equal 100% for states that have more choices beyond male and female.*

Use the following CEDS elements to disaggregate the final set of students by Sex:

- ***Sex*** = Male, Female, or Not Selected

### Disaggregate by Disability Status

Use the following CEDS elements to disaggregate the final set of students by Disability Status:

**Students with a Disability:** A student has a disability if **any** of the following are true:

- **Disability Status** = Yes
- **Status Start Date** ≤ the school year being reported
- **Status End Date** ≥ the school year being reported

and/or

- **IDEA Indicator** = Yes
- **Program Participation Start Date** ≤ July 1 of the school year being reported
- **Program participation Exit Date** ≥ June 30 of the school year being reported
- **Section 504 Status** = Yes
- **Status Start Date** ≤ the school year being reported
- **Status End Date** ≥ the school year being reported

\*Section 504 Status may not apply if your state doesn't collect it.

Students without a Disability: A student does not have a disability if all of the following are true:

- **Disability Status** = No, and
- **Primary Disability Type** is null, and
- **IDEA Indicator** = No, and
- **Section 504 Status** = No

Count the number of students with a disability and the number of students without a disability.

For further analysis, disaggregate the students with a disability:

Filter records where

- **IDEA Indicator** = Yes
- **Program Participation Start Date** ≤ the school year being reported
- **Program Participation Exit Date** ≥ the school year being reported

Count, by **Primary Disability Type**, where any of the following are true:??

- **Primary Disability Type** = Autism
- **Primary Disability Type** = Deaf blindness
- **Primary Disability Type** = Deafness
- **Primary Disability Type** = Developmental delay
- **Primary Disability Type** = Emotional disturbance
- **Primary Disability Type** = Hearing impairment
- **Primary Disability Type** = Intellectual disability
- **Primary Disability Type** = Multiple disabilities
- **Primary Disability Type** = Orthopedic impairment
- **Primary Disability Type** = Other health impairment
- **Primary Disability Type** = Specific learning disability
- **Primary Disability Type** = Traumatic brain injury
- **Primary Disability Type** = Visual Impairment

### Disaggregate by Urbanicity

Use the following CEDS element to disaggregate the final set of students by Urbanicity.

- **Rural Residency Status** = Yes (indicating Rural) or No (indicating Urban)

### Disaggregate by Migrant Family Household

Use the following CEDS elements to disaggregate the final set of students by Migrant Family Household:

- **Migrant Status** = Yes, No
- **Program Participation Start Date** ≤ the school year being reported
- **Program Participation Exit Date** ≥ the school year being reported

### Disaggregate by Parental Education Level

Use the following CEDS element to disaggregate the final set of students by Parental Education Level:

- **Highest Level of Education Completed** = Determine what the highest level of education completed is for the parents/guardians of the student

### Disaggregate by English Learner

Use the following CEDS elements to disaggregate the final set of students by English Learner:

- **English Learner Status** = Yes, No
- **Program Participation Start Date** ≤ the school year being reported
- **Program Participation Exit Date** ≥ the school year being reported

### Disaggregate by School Type

Use the following CEDS elements to disaggregate the final set of students by K12 School Type:

- **Charter School Type** = School Charter or College University or NA; and
- **School Type** = Regular, Special, Career and Technical, Alternative or Reportable
- **Administrative Funding Control** = Public School, Private School, or Other
- **Organization Type** = K12 School, Education Institution

### Disaggregate by Age Group

Use the following CEDS element to disaggregate the final set of students by Age Group:

- **Birthdate** = Age as of October 1 of the school year being reported

### Disaggregate by Individuals or Family Military Status

Use the following CEDS elements to disaggregate the final set of students by Individuals or Family Military Status:

- **Military Connected Student Indicator** = Not Military, Active Duty, National Guard or Reserve, or Unknown

### Disaggregate by Justice Involvement

Use the following CEDS elements to disaggregate the final set of students by Justice Involvement:

- **Disciplinary Action Taken** = 03088 (Juvenile Justice Referral), 03089 (Law enforcement referral), or 75000 (Placed in juvenile detention center)
- **Disciplinary Action Start Date** ≤ the school year being reported
- **Disciplinary Action End Date** ≥ the school year being reported

### Disaggregate by Individual with Current or Past Child Welfare Involvement

Use the following CEDS elements to disaggregate the final set of students by Individual with Current or Past Child Welfare Involvement:

- **Program Type** = 75000 (Foster Care)
- **Student Support Service Type** = 00295 (Children's protective services)
- **Program Participation Start Date** ≤ the school year being reported
- **Program Participation Exit Date** ≥ the school year being reported

No related connections

► **Related References**

A. Title: Education-to-Workforce Indicator Framework; Source: Education-to-Workforce Indicator Framework (see <https://educationtoworkforce.org/>)

Author's Comments/Additional Information

Community Feedback

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