

# The Calculation of the Financial Efficiency Star Rating and ESSA Per Pupil Expenditure

The FESR applies a scale of one-half star to five stars, in which a rating of one-half star designates a high-spending system or school with a low CCRPI and a rating of five stars designates a low-spending system or school with a high CCRPI. The FESR is designed to provide information on the relationship between per pupil expenditure (PPE) and academic achievement. The FESR should be one measure that a user evaluates in conjunction with all other information provided for each school and system.

A detailed calculation Guide for the Financial Efficiency Star Rating can be found on both the GOSA website and the GaDOE Financial Review website.

To eliminate multiple calculations of per pupil expenditures, Georgia, with the absence of any Federal regulations prohibiting the decision, chose to utilize the FESR per pupil calculation as the ESSA minimum expenditure calculation.

The expenditures included in the FESR calculation are included in the detail reported for salaries, and nonstaff support costs.

The FESR calculation is presented on the CCRPI website. Below is a print screen of the FESR calculation for FY 2018:

2018 College and Career Ready Performance Index (CCRPI)  
Forsyth County

OVERVIEW FINANCIAL EFFICIENCY

OVERALL DISTRICT SCORE  
**90.4**

### Financial Efficiency

**WHAT IS FINANCIAL EFFICIENCY?**  
The Financial Efficiency Star Rating provides a comparison of per-student spending and overall student performance. A five-star rating represents strong student outcomes with lower levels of expenditures (proportionate to district size) in comparison with other districts. [Click here to learn more about Financial Efficiency.](#)

**HOW DID THE DISTRICT PERFORM ON FINANCIAL EFFICIENCY?**

FINANCIAL EFFICIENCY STAR RATING	★★★★★
PPE PERCENTILE	7th
3-YEAR AVERAGE PER PUPIL EXPENDITURE	\$7,979.89
3-YEAR AVERAGE CCRPI	91.8

**HOW DID DISTRICT SPENDING PER PUPIL COMPARE TO THE STATE?**

DISTRICT 3-YEAR AVERAGE PER PUPIL EXPENDITURE	\$7,979.89
STATE 3-YEAR AVERAGE PER PUPIL EXPENDITURE	\$9,085.97

**WHAT IS THE PER PUPIL EXPENDITURE DISAGGREGATION BETWEEN FEDERAL AND STATE/LOCAL FUNDS?**

	CCRPI	Federal PPE (\$)	State/Local PPE (\$)	Total PPE (\$)
FY2016	92.5	\$217.09	\$7,394.42	\$7,611.51
FY2017	92.5	\$226.29	\$7,725.94	\$7,952.23
FY2018	90.4	\$225.44	\$8,150.50	\$8,375.94

Each LEA and school’s latest FESR rating can be located at the following link: <https://www.gadoe.org/CCRPI/Pages/default.aspx>. The Every Student Succeeds Act (ESSA) requires the following to be reported: The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year.

Each state is currently provided the flexibility to determine what activity should and should not be included in the ESSA minimum expenditure report card, as well as the format in which the data is presented.

Given that flexibility, the Department of Education, in coordination with the Governor's Office of Student Achievement, has determined the methodology for the star rating per pupil expenditure is appropriate to utilize for the ESSA per pupil expenditure reporting.