

## Minimum criteria for IFR

		• District 1 •			
		Elementary School #11	Elementary School #12	Middle School #17	Criteria Descriptions
<b>A</b>	Enrollment	375	511	992	Students are counted at the school that serves them, regardless of district of origin. The counts reported here are not weighted. The method of student count (ADA, ADM) is up to each individual state.
<b>Site Level Expenditures</b>					
<b>B</b>	Federal	\$456	\$209	\$164	Expenditures accounted for at the school site include at a minimum the actual salary and benefit costs of the school site's full-time staff (as ESSA requires). These three numbers represent expenditures directly assigned to school sites. D is the sum of B and C.
<b>C</b>	State/Local	\$6,111	\$4,756	\$5,998	
<b>D</b>	Site Level Total	<b>\$6,567</b>	<b>\$4,965</b>	<b>\$6,162</b>	
<b>Site Share of Central Expenditures</b>					
<b>E</b>	Federal	\$161	\$161	\$161	Any shared expenditures accounted for at a central level, but reattributed to the site level via state- or district-preferred method go here. Whether to prescribe site- versus central-level accounting and, if so, what methods to use to separate the two are decisions left to each state. For schools where all public funds are reported at school level, fields E, F and G can be zero.
<b>F</b>	State/Local	\$5,378	\$5,378	\$5,378	
<b>G</b>	Site Share of Central Total	<b>\$5,539</b>	<b>\$5,539</b>	<b>\$5,539</b>	
<b>H</b>	Total School Expenditures	<b>\$12,106</b>	<b>\$10,504</b>	<b>\$11,701</b>	This is the number states can use to make apples-to-apples comparisons across states. Critically, the sum of D and G represents the total public funds expended on behalf of students at the school.
<b>I</b>	Total District Exclusions/ Total District Expenditures	<b>\$2,416,986</b> <b>\$21,514,686</b>			These are total excluded expenditure amounts at the district level, remaining total district expenditures, and the list of excluded expenditures. IFR excludes certain expenditures and permits (but does not require) exclusion of others. See page 5 for chart listing IFR exclusions and optional exclusions and related NCES codes.
<b>J</b>	Excluded Expenditures	<i>Debt, capital, equipment, special education transfers to private schools, adult education, community services</i>			
<b>K</b>	Enrollment Count Procedure	ADA, student count Oct. 1			Each state determines its count method used for Criteria A.