

Non-Regulatory Guidance for Per-Pupil Expenditure (PPE) Calculations under Every Student Succeeds Act (ESSA)

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Purpose of the Non-Regulatory Guidance

The Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA) (P.L. 114–95), in Part A, Subpart 1, Section 1111 Subsection (h)(1)(C)(x), requires the inclusion of per-pupil expenditures (PPE's) of federal, and state and local funds, including actual personnel expenditures and actual non-personnel expenditures of federal, and state and local funds, disaggregated by source of funds, for each local education agency (LEA) and each school in the State for the preceding fiscal year in the annual state dashboard (report card).

Requirements Regarding Data Collection

The new requirement to report PPE at the school level may prove challenging to LEA's that have not traditionally used the location code component of the State's Universal Chart of Accounts (UCOA), and the following guidance was developed with the guiding principle of balancing inclusion of those expenditures that are most easily tracked to the school level with ease of calculation and reporting.

PED requires all school districts and charter schools to begin to use the fifth location component of the universal chart of accounts (UCOA) in the accounting information string at the LEA level for expenditures that are required to be reported by the school site beginning July 1, 2018. For more information on the fifth (location) code component of the UCOA, please reference the Public School Accounting and Budgeting Manual (PSAB) Supplement 3. Please note that all location codes must be the same as the assigned location codes for STARS reporting. LEA's must make the necessary structural changes to the general ledger and all subsidiary ledgers (namely accounts payable, payroll, accounts receivable or supporting information like inventory/capital assets lists); please take the necessary time to implement this tracking as soon as possible.

The information PED collects for the fiscal year 2021 (FY21) will be required to be reported in the annual State and LEA report cards on or before December 31, 2021. We will require this through a form submission in September of 2021 with the final reports the Bureau routinely sends to your LEA. Reporting of these per pupil expenditures (PPE) should be on the cash basis of accounting as governed by PED rule.

School districts and charter schools will be responsible for collecting and reporting the per pupil expenditure data by school location site and LEA allocations (disaggregated by federal and state/local sources), reporting it in a format similar to that presented in this guidance, and maintain supporting data for the calculations. School districts and charter schools should be prepared to present their Board approved policies and procedures for the calculations, including any expenditure allocation methodologies or supporting documentation for submitted data, upon request. Policies and procedures will not be submitted with your final reports.

Relevant Sections of Federal Law

Every Student Succeeds Act (ESSA) (P.L. 114–95), in Part A, Subpart 1, Section 1111 Subsection (h)(1)(C)(x)

(h) REPORTS. –

(1) ANNUAL STATE REPORT CARD. –

(C) MINIMUM REQUIREMENTS. – Each State report card required under this subsection shall include the following information:

(x) The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State, and local funds, disaggregated by source of funds for each local education agency and each school in the State for the preceding fiscal year.

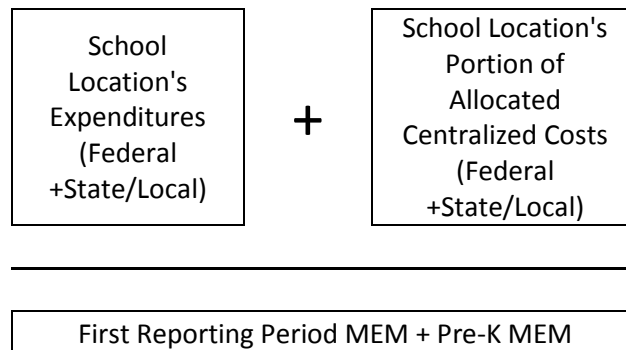
Non-regulatory Guidance Definitions

1. **CURRENT EXPENDITURES** – These will be defined as totals for instruction, support services, and non-instructional services (less community services operations). It excludes capital outlay or debt services expenditures. In the UCOA these items correspond to functions 1000, 2000 and 3000 (less 3300). Unlike in other reporting focused on the Operational Subfund, these will be required to float across funds as the unit of analysis is school-level expenditure reporting for all funds.
2. **FEDERAL FUNDS** – These are expenditures from a federal funding revenue stream; either as a fiscal flow-through or as a direct grant, except for Impact Aid. In the UCOA, these would be those federal funds that are recognized in the revenue object codes for 44000, excepting 44103 Impact Aid and 44204 Forest Reserve. Federal expenditure tracking by fund would be 24000 and 25000 funds.
3. **LOCAL EDUCATION AGENCY (LEA)** – a local school district board of education or state-chartered charter school governing body legally constituted within New Mexico for control and direction of public elementary schools or secondary schools. Specifically, for the purposes of this guidance these are the budget entities school districts and state-chartered charter schools.
4. **NON-PERSONNEL COSTS** – These are expenditures that are not specifically tied to personnel and may include a variety of expenditures. In the UCOA these are all expenditure object codes for which there is no corresponding job code classification component. These include expenditures for administration, instruction, instructional and student support services, pupil transportation services, operations and maintenance, certain fixed costs, state flowthrough programs, and food services and agency or LEA activity trust funds.
5. **PERSONNEL COSTS** – These are salary expenditures tied to specific personnel and can include items such as salaries expense, overtime expense, and additional compensation. In the UCOA these are expenditure object codes (51100 to 51300) for which there are corresponding job classification components assigned.
6. **STATE AND LOCAL FUNDS** – These are expenditures attributable to state funding sources (either State Equalization Guarantee or PED grants) or local funding streams (1/2 mill levy, Impact Aid, and Forest Reserve) but excludes local mill levies for capital outlay uses or debt services. In the UCOA, these would be those state or local funds that are recognized in the revenue object codes for 41000, 43000 and includes 44103 Impact Aid and 44204 Forest Reserve Funds. State/Local expenditure tracking by fund would be those 10000 and 20000 funds that do not include federal revenues (e.g. 24000 and 25000 funds, other federal funds), and excluding the Food Services fund (21000)
7. **STUDENT MEMBERSHIP DATA (MEM)** – The data the State collects annually to report to the NCES uses membership data from the first reporting period (40th day). **PER PUPIL EXPENDITURES REPORTING MUST CONFORM TO, AND USE DATA FROM, FIRST REPORTING PERIOD MEMBERSHIP DATA IN STARS.** Please note that the ESSA PPE calculation requires the inclusion of any pre-school aged children in the first reporting period count, including those in a public school Pre-k program. This is often termed the "headcount" methodology and conforms

to federal and at-risk index reporting.

LEA Required PPE Calculation Framework

Each LEA in the state (school district or state-chartered charter school) will be required to report per-pupil expenditures for the LEA as an entity and for each school site within the LEA. Locally chartered charter schools will be required to submit data to their school district authorizer for consolidated reporting. The expenditures will also need to be disaggregated by funding source: whether federal or state/local sources. Some revenues, like private donations or federal payment in lieu of taxes (PILT's) must be treated as state/local revenues. Unless specifically specified by this guidance, funds may not be excluded from the calculation. LEA's will be required to allocate certain school district, centralized expenditures to individual school sites using an allocation methodology (as discussed later in this guidance). The basic framework for this approach to a calculation is represented in the graph below.



This simplified approach allows the PED to specify what expenditures must be included in the school location level of calculation and what must be excluded from the calculation and reported separately, while still allowing the flexibility of school districts to determine how best to allocate the remaining centralized expenditures. It also results in an LEA-level calculation that seeks to balance ease of implementation and comparability of data within the LEA with different capabilities of data tracking. The following is an example of how a fictional LEA with only two elementary schools would track data for presentation of this information:

DRAFT SCHOOL-LEVEL AND LEA PPE REPORTING FORMAT

SCHOOL DISTRICT NAME	Elem. School 1	Elem. School 2	LEA Average
School Location State/Local PPE	\$6,248.83	\$5,467.72	\$5,832.24
School Location Federal PPE	\$1,371.69	\$1,200.23	\$1,280.25
School Location Subtotal PPE	\$7,620.52	\$6,667.96	\$7,112.49
LEA Allocated State/Local PPE	\$1,562.21	\$1,366.93	\$1,458.06
LEA Allocated Federal PPE	\$342.92	\$300.06	\$320.06
LEA Allocated Subtotal	\$1,905.13	\$1,666.99	\$1,778.12
MEM	70	80	150
Total PPE	\$9,525.65	\$8,334.94	\$8,890.61
Exclusions			\$53,189.87
Total Expenditures			\$1,386,781.00

Comparability of PPE Data

The hybrid approach to presenting school-location level PPE (where PED requires some funds/functions to be assigned to school locations but allows for district discretion when allocating the remainder of expenditure funds/functions from the LEA to the school site) has many benefits:

- it eases implementation and training challenges to some LEA's, without limiting LEA's that seek more granular tracking of expenditures to the school location level;
- it ensures the State does not require more or additional reporting than what is required under ESSA; and
- it meets the site-level PPE policy goal of fostering debate about school site resource allocations and encouraging reflection over spending strategies.

However, this approach has limits to comparability in reported PPE data. ***The only reported figure that can be compared across school districts is the Total PPE for each school site (in bold in the chart), due to the variances in allocation methodologies that will be in place among LEA's regarding the other figures.*** Even comparability of that data may be compromised by the diseconomies of scale small school districts experience when compared to larger school districts. The primary policy purpose of the presentation of this data is to foster discussions ***within*** LEA's about LEA resource allocation decisions, ***not*** to compare details of those decisions ***across*** LEA's. Where comparisons can be made across districts (for example, about return on investment) is in the Total PPE figure, and even then federal researchers and PED recommend caution when LEA's are not similarly situated.

Exclusions from PPE Calculations

For information regarding fund and function codes discussed in this section, please reference the Manual of Procedures, for Public School Accounting and Budgeting, Supplement 3, *Universal Chart of Accounts*. The following expenditure items are excluded from presentation as current expenditures per pupil as they do not meet the definition of current expenditures for PPE purposes:

- all Capital Project fund expenditures (30000 series);
- all Debt Service fund expenditures (40000 series);
- all Community Services function expenditures, regardless of fund (3300);
- all Capital Outlay function expenditures, regardless of fund (4000); and
- all Debt Service function expenditures, regardless of fund (5000).

Additionally, the following items are also excluded for the stated reasons below:

- all Food Services fund (21000) expenditures;
- all District Flowthrough Grants to Charter Schools object (55912) expenditures.

Though many stakeholders have indicated the ability to allocate expenditures to the school location site for Food Service fund (21000) expenditures, disaggregating those expenditures by specific federal (USDA grant fund) or state/local (student lunch fees) funding sources continues to be a challenge. For that purpose, Food Service fund expenditures must be presented in the exclusions section of PPE reporting. Please note that any Operational fund (11000) expenditures on food services operations functions (3100)

must be presented in the calculation as either school location expenditure or centrally allocated expenditure. Requiring school districts to report Flowthrough grants to Charter Schools (55912) expenditure objects would result in double counting expenditures for the same revenue sources. Transfers to private or non-public schools (e.g. Title I funds for private schools) are not excluded, and must be allocated to public schools in the district, as they are not delineated by any specific coding.

The intent behind all these exclusions is primarily three-fold: first, to adjust definitions used in the past regarding current expenditures, which are those that reflect current activities – activities that do not include non-education, or one-time capital outlays beyond the Operational fund; second, to capture current expenditures that best reflect the Pre-K through 12th grade services at the individual school site; and third, to ease the burden of implementation for reporting some expenditures (primarily food services).

Adding the opportunity for school districts to allocate costs centralized at the LEA office significantly limits the need for excluded functions. Please note that the following functions: Support Services – General Administration (2300), Central Services (2500), Operations & Maintenance of Plant (2600), and Transportation (2700) functions are not excluded from the school-level calculation. The functions must be included as either the school-level using a school location code or allocated from a central location to the school location using a school district developed allocation methodology, as presented in the local school board or governing council approved PPE policies and procedures. Additionally, a list of all expenditures that are excluded must be included in the approved policies and procedures and conform to this guidance.

Expenditures Required in the Per-Pupil Numerator

All LEA (school district) expenditures, except for those specifically allowed to be excluded per this guidance, will be included in the numerator section and presented as a school location expenditure or LEA central expenditure that has been allocated to the school site. With regard to state and local revenue sources for reported per pupil expenditures, current expenditures are defined as the sum of all expenditures for all General (10000 series) and Special Revenue (20000) funds, less exclusions, and less Federal funds (24000 and 25000 series funds). Federal revenue sources for reported expenditures will be Federal funds (24000 and 25000 series funds), less exclusions. This provides a conservative estimate of federal receipts at the LEA and school level, but it eases application of the existing UCOA to PPE reporting. It also conforms to newer approaches to current revenue and expenditure definitions being developed at the federal level. The following functions (codes) are required to be present in the school location-level PPE data: Instruction (1000), Support Services - Students (2100), Support Services – Instruction (2200), and Support Services - School Administration (2400). It is an expectation that PPE calculation reporting for school location calculations contains some expenditure amounts from these functions.

All other function codes may be tracked either at the school location level, allocated from the central location to the school-level, or some hybrid of the two. A clear explanation of allocation methodologies is required in your School Board or Governing Body approved policies and procedures, and made available to oversight entities upon request (see Appendix A for an example of commonly accepted/utilized allocation methodologies). When determining whether to track expenditures with a specific school location code, or whether to track expenditures at the centralized LEA level and allocate expenditures back to the school-level, please keep in mind the intent of this new policy: to track those current expenditures that best reflect Pre-K through 12th grade expenditures at the school-site. A clear

explanation of allocation methodologies is required to be in your School Board or Governing Body approved policies and procedures, and made available to oversight entities upon request.

Impact Aid and Forest Reserve Funds

For ESSA reporting, federal funds intended to replace local tax revenues *must* be included in the calculation. In our State, the State Equalization Guarantee (SEG) identifies two federal funding sources as local revenues; Impact Aid and Forest Reserve (Secure Rural Schools) funds. For this reason, these funds (revenue objects 44103 Impact Aid and 44204 Forest Reserve Funds) must be included in the state/local PPE calculations. PED recommends recognizing all other federal payments in lieu of taxes (PILT's) LEA's receive as expenditures from state/local sources as well.

Local School Board/Governing Council Action

PED requires LEA's to develop written allocation methodologies in a policies and procedures document that explains how the LEA will allocate centralized, LEA expenditures to the school location level, and that clearly explains other treatment of expenditures directly related to school costs. PED strongly recommends that LEA's submit this information to local school boards or governing council for approval. These board approved policies and procedures will become supporting documentation for the LEA's PPE submissions during year-end final reports and shall be made available upon request to PED.

Required Reporting/School Dashboard Narrative

As discussed above, PED is requiring school districts and charter schools to track these expenditures by location component in the UCOA and prepare for calculations as described in this guidance. It is not requiring schools to report by location code in Operating Budget Management System (OBMS), nor should entities attempt to upload budgeted or actual figures with location codes attached into OBMS. Reporting will be single numbers for each required calculation for each required reporting entity (school location and LEA-wide) in a format prescribed by PED. The school district or charter school will remain the repository for all related supporting documentation necessary to review the calculation of PPE (including source data from the general ledger, worksheets or other information necessary for the calculation) and will make such records available upon request.

Please note that, at this time, the PED is neither requiring, nor does it wish to resolve issues related to, school districts and charter schools entering or otherwise tracking budgeted or actual expenditures by location code in the Operating Budget Management System (OBMS). If and when the PED determines it is in the State's best interest to require this tracking through OBMS, entities will be notified. At this time LEA's should be only be tracking this information on their accounting information system.

On each state report card and in your final reports for PPE, there will be a narrative section that is mandatory to complete. The narrative section provides the LEA's an opportunity to explain why there are variances between the different school location's reported PPE. Some reasons for variance in reported data may include, but are not limited to: variance in special education populations required supplemental programming for other student populations as part of federal grant requirements, variances as a result of conscious instructional programming decision making, diseconomies of scale associated with small schools, or any other resource allocation decision making. Ultimately the reason for the

variances is best known at the LEA level. The PED will be including this section because it recognizes that there are justifiable programmatic and other reasons why PPE may be higher at one school site when compared to another and without the ability for an LEA to explain these variances to users of the information, there is the opportunity to misconstrue the information presented.

Appendix A: Examples of Centralized LEA Expenditures Allocation Methodologies

This guidance requires LEA's to allocate centralized costs for expenditures that are commonly administered, and tracked at the LEA level back down to the school-site may be an opportunity for school districts to ensure the new school location level PPE reporting requirement works best for their local needs. However, the process for trying to determine allocation methodologies may prove challenging. This appendix gives examples from both other states and as discussed with stakeholders during development of this guidance on how to meet this new challenge. Examples are presented here as either allocation methodologies that can be used uniformly for any function code, and variable methodologies that may be used for other, more specific functions. The purpose is to provide examples of what peer states and LEA's are considering; not to impose limitations. If you believe an allocation methodology not provided for in this document works best at your LEA, please consider that permissible as well. Ultimately, the LEA is responsible for determining how to allocate centralized costs to the school location site.

When determining how best to allocate centralized LEA expenditures, some guiding principles should be considered. If a service is used by all school locations universally, then an allocation that divides the costs uniformly may be the best approach. However, some centralized service costs may only be more variable and only allocated to a subset of schools, or a subset of student or employee populations within those schools. LEA's may consider allocating these proportionate costs based measures of school upon time and labor record keeping attributed to the school, or on the proportionate share of special education student classification level (if that is associated with increased costs).

The question of whether to divide uniformly across the district or proportionately to schools on other, more granular criteria is ultimately a question of the goodness of fit of data. If the expenditure is uniform in usage it should be uniformly allocated. If the expenditure fluctuates based upon another measurable variable such as use – then it should be differentiated by criteria linked to the fluctuation. All of your allocated costs should have an identified, and be explained by, a cost allocation methodology in your local School Board-approved policies and procedures.

Uniform Allocation Methodologies

For some centralized costs that are used by all school locations, the LEA may wish to consider allocations that can be applied across school sites within the LEA. The following are examples of some methodologies that can be uniformly applied in different cost allocation scenarios. LEA's are best positioned to determine whether or not costs should be uniformly allocated. Although uniformly applied, these methodologies seek to allocate costs on a proportionate share; just across all entities in the LEA on the same basis.

For situations where all schools in an LEA receive some amount of service, some allocation methodologies may include:

- the school location's share of enrollment or funded membership of the prior year (per pupil);
- the school location's share of the school's budgeted revenues (if using site-based budgeting);
- the school location's share of invoices or charges received for the cost;
- the school location's share of salary amounts or benefit contributions paid; or

- the school location's share of employee FTE's.

For example, if all schools benefit from internet services in a school district as a central LEA cost, perhaps the LEA may consider allocating such a cost based upon the school site's proportion of total IT salaries, connectivity measures, or computer terminal counts. However, if an LEA chooses another methodology for allocating this cost or chooses to try and track costs at the school level for internet services, that is flexibility afforded under this guidance.

Per-pupil basis will likely be the default allocation methodology for many entities for centralized expenditures that may not directly benefit all students and is a mandatory cost for all schools in the district. As such, PED would recommend using first reporting period membership as the basis for these allocations. It is worth noting that the more centralized expenditures are distributed on a uniform basis, the less fluctuation you may have in school-level PPE as specific variations in cost are allocated on a uniform basis. For this reason, PED recommends LEA's consider carefully whether a more detailed variable/proportionate allocation exists prior to defaulting to a more uniform allocation methodology (e.g. per pupil basis).

Variable/Proportionate Allocation Methodologies

For many centralized cost allocations, LEA's will identify centralized expenditures that are not used uniformly across school locations. The LEA may wish to consider allocations that can be in variable proportions to different school sites within the LEA. The following are examples of some methodologies that can be variably, proportionately applied in different cost allocation scenarios. LEA's are best positioned to determine whether or not costs should be variably allocated. Please note that lists and examples are not designed to be prescriptive.

For situations where some schools in an LEA receive varying degrees of service or experience varying amounts of expenditures, some allocation methodologies may include:

- the proportionate share of a subsection of enrollment or funded membership of the prior year (per pupil subpopulations);
- the proportionate share of the school's budgeted program revenues (if using site-based budgeting);
- the proportionate share of invoices or charges received for the specific services or program cost (in comparison to the rest of the district);
- the proportionate share of school-level tracking of utilization of the service or program for which the cost to be allocated is assigned;
- the proportionate share of program staff salary amounts; or
- the proportionate share of program employee FTE's.

For example, special education ancillary services may only be provided to a subset of student populations at schools within a given LEA, but contracts are managed at the LEA level. In this example, an LEA may choose to allocate on the basis of time and labor reported at a given school site, on the basis of the number of students with individual education plans (IEP's) served by contractors, or on a per pupil basis of student special education classification levels (A/B, C or D). Another example may be for a vocational/technical education program only offered at high schools. The cost may be allocated best by allocating costs only to those high schools with the vocational/technical education program on a per-pupil basis for those enrolled in the program. However, for each variable cost, a uniform application of variable cost allocation methodologies should be employed. For example, an LEA should not apply high

school vocational costs to one school in the basis of enrollment and to another high school program on the basis of pass through, dual credit tuition costs to the LEA.

The guiding principle to determine what cost allocation methodology to deploy should be a methodology that best captures the cost variations; it should not be the methodologies developed for other purposes – including influencing how data is to be presented. LEA's may wish to consider whether some programs or services that have been centrally managed in the past may require additional cost measurements or tracking. For example, LEA's may wish to better track utilization of centralized printing services by school locations in order to better allocate costs. Nothing in this guidance requires or prohibits an LEA from doing so.

Appendix B: Example Method for School Level PPE Calculation

A good place for an LEA to start trying to determine how best to calculate a school location-level PPE will be to include current expenditure line items that are familiar to users of NPEFS state or LEA (F-33) data. The LEA may wish to use a definition for Operational expenditures that conforms to the current expenditures definition used in the PED School Budget and Finance Analysis Bureau's state-level reporting for the National Center for Education Statistics (NCES) National Public Education Financial Survey (NPEFS), but modified for those expenditures that are most easily tracked to the location code. Using these definitions would build upon and expands on the NCES/Census Bureau's School-Level Finance Survey pilot program definition of school level expenditures. These definitions and reporting items mirror codes used for certain Universal Chart of Accounts items.

This example methodology for school-level expenditure calculation uses only those expenditures directly attributable to the school site, and general administration costs (those most often attributable to school district activity) are allocated using LEA-determined methodologies. As indicated above, community services, capital outlay and debt service expenditures and certain food service expenditures are excluded. Using the UCOA designations, this example calculation continues to remove expenditures in the 3300, 4000 and 5000 functions and all 21000, 30000 and 40000 funds. Function codes that should be included in the school level calculation include Functions 1000, 2100, 2200 and 2400.

EXAMPLE CALCULATION OF STATE/LOCAL SCHOOL-LEVEL PPE

To determine the numerator, the LEA will sum expenditures across all General and Special Revenue Funds, subtracting expenditures in all Federal Flow-through and Federal Direct Grants Special Revenue Funds and subtracting general administration, community service operations, capital outlay and debt service. Using the current UCOA, the LEA will calculate the numerator by summing all 24000 and 25000 funds, subtracting out expenditures in functions 3300, 4000 and 5000 and ignoring all 30000 and 40000 funds. The LEA may choose to either allocate some or all of Functions 2300, 2500, 2600, 2700, 2900, 3100 from the LEA-level, or to include it in the school level location code expenditures.

To determine the denominator, the LEA will use the school's first reporting date membership (total MEM) for the unit of analysis (district/school), ensuring it includes children in the public pre-kindergarten program on that date.

$$\frac{\left[\begin{array}{l} \text{School – level Location Code Expenditures for 10000 Funds +} \\ \text{20000 Funds – 21000 Fund – 24000 Funds – 25000 Funds} \\ \text{Functions 3300, 4000, and 5000} \end{array} \right]}{\text{First Reporting Period MEM + Pre – K MEM}}$$

EXAMPLE OF FEDERAL SCHOOL-LEVEL PPE

To determine the numerator, the LEA will sum a school's current expenditures across all Federal Flow-through and Federal Direct Grants Special Revenue Funds, subtracting expenditures for community service operations, capital outlay and debt service functions. Using the current UCOA, the LEA will calculate the numerator by summing all 24000 and 25000 funds, subtracting out expenditures in functions 3300, 4000 and 5000 and ignoring all 30000 and 40000 funds. If the LEA receives federal funds from a fund other than 24000 or 25000 it would need to include these as well (and subtract them from state/local calculations). The LEA may choose to either allocate some or all of Functions 2300, 2500, 2600, 2700, 2900, 3100 from the LEA-level, or to include it in the school level location code expenditures.

To determine the denominator, the LEA will use the school's first reporting date membership (total MEM) for the unit of analysis (district/school), ensuring it includes children in the public pre-kindergarten program on that date.

$$\frac{\left[\text{School Location Code Expenditures for } ((24000 \text{ Funds} + 25000 \text{ Funds}) - \right. \\ \left. \text{Functions , 3300, 4000, and 5000)} \right]}{\text{(First Reporting Period MEM + PreK MEM)}}$$

Appendix C: Additional Resources to Inform Reporting Compliance

To see the recommendations of the Financial Transparency Working Group (representing 39 states, and 20 school districts), which this guidance seeks to conform to, please visit:

<https://edunomicslab.org/interstate-financial-reporting/>

To better understand the methodologies for reporting and calculating school-location level PPE, including our State's flexibility methodology, please visit:

http://www.bscpcenter.org/ftresources/resources/bscp_center_case_study.pdf