



# ESSA PER PUPIL EXPENDITURE REPORTING

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Putting Montana Students First **A+**

# AGENDA

- What is ESSA Per Pupil Expenditure Reporting?
- What is Included in the Per Pupil Expenditure Calculation?
- How Are Expenditures Entered in MAEFAIRS?
- What Are Common Mistakes?
- Where is the Report Published?
- Questions?

# ESSA PER PUPIL EXPENDITURE REPORTING

## PART A – IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES

### Subpart 1 – Basic Program Requirements

### SEC. 1111 (20 U.S.C. 6311) STATE PLANS

#### (h) REPORTS

**(C) Minimum requirements** Each state report card required under this subsection shall include the following information:

# ESSA PER PUPIL EXPENDITURE REPORTING

(i) A clear and concise description of the State's accountability system...

Including...

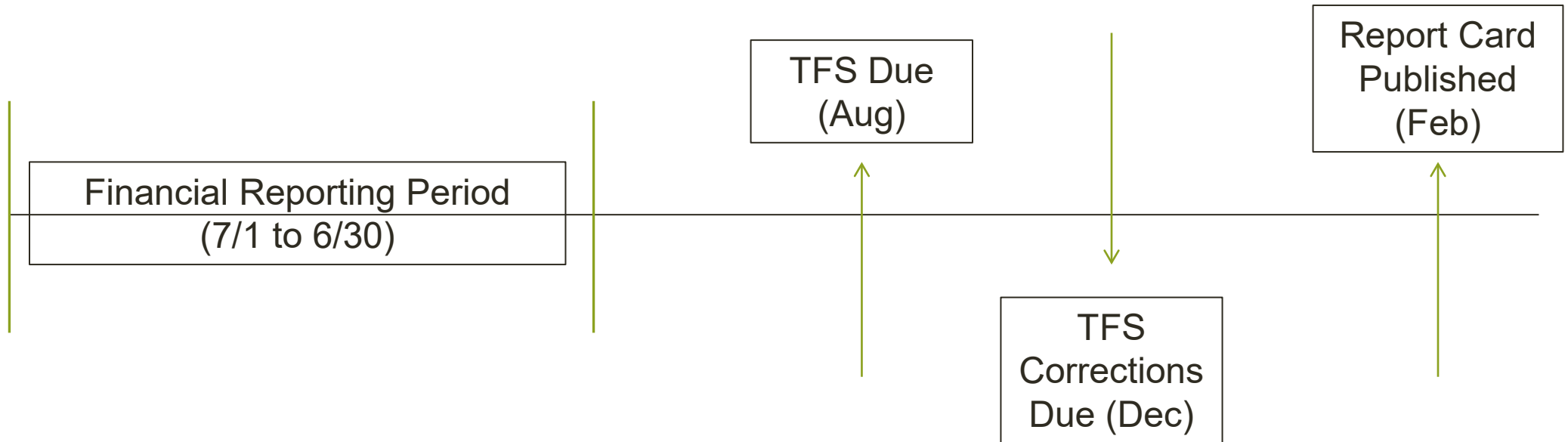
(x) The per-pupil expenditures of Federal, State and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal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

# TIMELINE

Report cards are required to be posted by the beginning of the next school year.

*The OPI publishes these report cards in February.*

# TIMELINE



# ESSA PER PUPIL EXPENDITURE REPORTING

**Total reported expenditures  
(included items) by State/local  
and Federal funds**

**=**

**Total Per Pupil Expenditure  
(by LE, school, or statewide)**

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**Number of students enrolled  
K – 12 in October**

# WHAT'S INCLUDED IN THE ESSA PER PUPIL EXPENDITURE CALCULATION?

**Total reported expenditures  
(included items) by State/local  
and Federal funds**

## ESSA GUIDANCE DOCUMENT



# ADDITIONAL INCLUSIONS – FUND 12/15/82

- Prime districts – receiving funds on behalf of another district or entity
  - ✓ Federal grants received by one level on behalf of school system or private school
  - ✓ School food programs serving other districts, Head Start (or other preschool), or private schools
  - ✓ Multi-district agreements

# ADDITIONAL INCLUSIONS – FUND 12/15/82

- Allows the Prime to reduce per pupil expenditures;
- Properly allocate expenditures to the district providing the service.

# ADDITIONAL INCLUSIONS – FUND 12/15/82

Example:

\$100 High School Expenditure in Fund 12

EL: \$75                      HS: \$25    OR

EL School 1: \$50, EL School 2: \$25, HS: \$25

(may also assign to a non-school entity)

# ADDITIONAL INCLUSIONS – COOPERATIVE EXPENDITURES

Cooperatives report expenditures in the TFS for funds:

- Retirement Fund
- Miscellaneous Programs Fund
- Interlocal Agreement Fund

# ADDITIONAL INCLUSIONS – COOPERATIVE EXPENDITURES

Cooperative expenditures are divided by total enrollment of participating districts

Example:

School 1: 50 students

School 2: 25 students

School 3: 25 students

# ADDITIONAL INCLUSIONS – COOPERATIVE EXPENDITURES

Cooperative expenditures are divided by total enrollment of participating districts

\$1,000 expenditure

School 1: 50 students (\$500)

School 2: 25 students (\$250)

School 3: 25 students (\$250)

# DATA ENTRY IN MAEFAIRS

## Two Options for Data Entry

1. File Upload (for both expenditures and additional expenditures)
2. Direct Entry

Upload Templates: [Accounting \(mt.gov\)](https://mt.gov)

# DATA ENTRY IN MAEFAIRS

- Leave school code blank to see ALL expenditures (with and without school code)
- Select school code to see expenditures for the school code



# REPORTS IN MAEFAIRS

## Reports/TFS

- View ESSA PPE Ex Details
- ESSA Per Pupil Expenditure Comparison Report
- Expenditures by School Code

# REPORTS IN MAEFAIRS

## Views/ESSA

- Enrollment SC Allocations
- ESSA PPE State Level Calculation
- ESSA PPE District Level Calculation
- ESSA Fund 12 State/Local and Federal Expenditures
- Per Pupil Expenditure View
- Rollup ESSA Reporting LE Expenditures

# REPORTS IN MAEFAIRS

## Data Entry/TFS/Step 7: Expenditures/Fund

- ESSA LE Per Pupil Exp Reporting
- View Excel ESSA PPE Ex Comparison
- ESSA Expenditures from Other Districts
- View Excel ESSA PPE Ex Details

# COMMON MISTAKES

## Entering Partial School Code Data

Example:

Enter 1xx, 1xxx, 1xx for SC 1(25 of \$75,000)

Enter 1xx, 1xxx, 1xx for with no SC for \$300,000 (for SC 2 and 3)

What happens?

# COMMON MISTAKES

- SC 1 is allocated \$75,000 by virtual of the entered school code.
- The \$300,000 with no school code is allocated by enrollment to ALL school codes.
- Assume equal enrollment of 100 at all 3 schools.

# COMMON MISTAKES

School	Allocated by SC	Allocated by Enrollment	Total
School 1	\$75,000	\$100,000	\$175,000
School 2		\$100,000	\$100,000
School 3		\$100,000	\$100,000

# COMMON MISTAKES

## Not Entering 12/15/82 Additional Expenditures

- Overstates expenditures for the Prime
- Understates expenditures for the other district(s)

*Skews per pupil expenditures for both entities*

# COMMON MISTAKES

## Not Entering Expenditures by School Code

- Even if you are in one building, there are differences in expenditures by grade level
- Overstates expenditures for one level and understates for the others



# ESSA REPORT CARDS IN GEMS

GEMS – Growth and Enhancement of Montana Students: The State’s Data Warehouse

[Home \(mt.gov\)](#)

- Navigate to School and District Data/ESSA: Report Cards and List of Targeted and Comprehensive Schools/View State, District and School Report Cards
- View by State/District/School

# ESSA REPORT CARDS ON OPI

Leadership/Every Student Succeeds Act  
(ESSA)/ESSA Report Card

[Report Card \(mt.gov\)](#)

➤ View by State/District/School

# QUESTIONS?



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