



ESSA Per Pupil Expenditure Reporting

Updated July 2020

Introduction

Every Student Succeeds Act (ESSA) requires all states to begin school-based expenditure reporting. This guidance is designed to help districts comply with statewide uniformity to fulfill the federal requirement created in 34 CFR (Code of Federal Regulations) § 200.35.

United States Code (Federal Law)

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:

- (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 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.

General Information

All Local Education Agencies (LEAs) will report per-pupil expenditure data either at the school level or LEA level, including allocations of district wide expenditures to schools, disaggregated by source of funds (state/local and federal), beginning with 2018-19 (FY 2019) school year data. School level expenditure reporting will be submitted to the OPI, which in turn will post to the Montana Report Card, to meet ESSA reporting requirements. This will be accomplished through the Trustees’ Financial Summary (TFS), which will require expenditures be entered by school code for LEA’s.

The goal of this reporting is to give LEAs and local communities an unprecedented opportunity to **A**ssess, **A**ffirm, and **A**dvocate for improved equity within school districts and to better understand the relationship between student outcomes and financial investments. The OPI recognizes that this new requirement and the timeline for implementation will present both opportunities and challenges for different LEAs and schools. The purpose of this document is to provide LEAs with guidelines for fulfilling this school level expenditure reporting requirement.

By law, the data is required to be posted to the Report Card released in the fall following the fiscal year end, beginning with 2018-2019 (FY 2019) expenditure data, within twelve months of the close of the fiscal year (latest being June 30th, 2020). The OPI plan is to have the Report Card data completed by February of the following fiscal year. For example, FY 2019 ends June 30th, 2019; the report card data will be posted by March 2020.

Districts Required to Report by School Code

The federal law requires each school, not each LEA, to report expenditures. The OPI is requesting a

change to the ESSA plan to require only LEA’s with multiple campus addresses to report by school code. The OPI will use data reported to separate multiple address campuses versus same address campuses to determine if the LEA must report by school code.

The OPI does understand this is an additional burden to school districts and some school districts may have not prepared for this reporting; therefore, the OPI will generate a calculation distributing all LEA expenses by enrollment for schools who are unable to meet the requirement for FY 2019. The OPI strongly recommends all districts begin preparation to report expenditures by school codes in the future years.

Using the new criteria for school code reporting, at minimum the following LE’s will need to report by school code (again, please note the OPI strongly recommends **all districts** work toward reporting by school code):

LE Number	Legal Entity	LE Number	Legal Entity
0236	Anaconda Elem	0488	Helena H S
0244	Baker K-12 Schools	0586	Hellgate Elem
0368	Belgrade Elem	0983	Huntley Project K-12 (FY 2021)
0138	Big Sandy K-12	0310	Kalispell Elem
0965	Billings Elem	0311	Flathead H S
0966	Billings H S	0792	Lame Deer Elem
0350	Bozeman Elem	0970	Laurel Elem
0351	Bozeman HS (FY 2021)	0258	Lewistown Elem
0059	Bridger K-12 Schools	0522	Libby K-12 Schools
0705	Broadus Elem	1224	Liberty Elem
0782	Brockton Elem	0612	Livingston Elem
0400	Browning Elem	1241	Lockwood K-12
0840	Butte Elem	0659	Malta K-12 Schools
0104	Centerville Elem	0172	Miles City Elem
1236	Chester-Joplin-Inverness El	0583	Missoula Elem
0028	Chinook Elem	0584	Missoula H S
0883	Choteau Elem	1233	North Star Elem
0796	Colstrip Elem	0416	Philipsburg K-12 Schools
0312	Columbia Falls Elem	0477	Polson Elem
0848	Columbus Elem	0021	Pryor Elem
0674	Conrad Elem	0056	Red Lodge Elem
0731	Corvallis K-12 Schools	0850	Reed Point Elem
0402	Cut Bank Elem	1199	Ronan Elem
0005	Dillion Elementary (FY 2021)	0605	Roundup Elem
1235	Dutton/Brady K-12 Schools	0910	Shelby Elem
1240	East Helena K-12	1227	Shields Valley Elem
0087	Ekalaka Elem	0745	Sidney Elem
0546	Ennis K-12 Schools (FY 2021)	0327	Somers Elem
0527	Eureka Elem	0481	St Ignatius K-12 Schools
0339	Evergreen Elem	0464	Stanford K-12 Schools

LE Number	Legal Entity	LE Number	Legal Entity
0790	Forsyth Elem	1225	Sun River Valley Elem
0133	Fort Benton Elem	0903	Sunburst K-12 Schools
0599	Frenchtown K-12 Schools	0579	Superior K-12 Schools
0926	Glasgow K-12 Schools	0804	Thompson Falls Elem
0206	Glendive Elem	0360	Three Forks Elem
0098	Great Falls Elem	0519	Troy Elem
0099	Great Falls H S	0131	Ulm Elem
0735	Hamilton K-12 Schools	0679	Valier Elem
0023	Hardin Elem	0127	Vaughn Elem
0030	Harlem Elem	0570	White Sulphur Springs K-12 (FY 2021)
0946	Harlowton K-12	0334	Whitefish Elem
0427	Havre Elem	0453	Whitehall Elem
0078	Hawks Home Elem	0964	Wibaux K-12 Schools
0487	Helena Elem	0780	Wolf Point Elem

*FY 2021 indicator is either because the district has structure changes with additional schools or the district was not notified before FY 2021 of the school coding requirement.

Possible Questions for District Leaders

While discussing the ESSA changes and requirements of districts to report information in a new way, it is important to ensure leadership of the school, community members, and the public understand the meaning of the data. Expect the following questions:

- Why is my child’s school getting less per pupil?
- Why are all the schools on the east side of town getting more (less)?
- Why are all the school serving minority populations getting more (less)?
- Why are all the high poverty schools getting more (less)?
- What are you buying with the money?
- How do the dollars lead to – or not leading to- student achievement?
- What is the budget process that leads to spending numbers?
- How can I get involved?
- If it’s mostly about teacher salaries, why are the highest paid teachers in schools A, B, and C not school D?
- How are you considering resource equity in school improvement activities?
- How do I present this information to public?

Workgroup Representatives

LE – School	Contact	Contact Information
Anaconda K-12 Schools	Gayle Clark	gclark@anacondaschools.org
Baker K-12 Schools	Jennifer Mettler	mettlerj@baker.k12.mt.us
Billings School District	Jeri Anton	antonj@billingsschools.org
Billings School District	Craig VanNice	vannicec@billingsschools.org
Bozeman School District	Mike Waterman	mike.waterman@bsd7.org
Bozeman School District	RJ Tvedt	rj.tvedt@bsd7.org

LE – School	Contact	Contact Information
Butte School District	Kevin Patrick	patrickks@bsd1.org
Columbia Falls School	Dustin Zuffelato	d_zuffelato@cfmthschools.net
East Helena Elem	Kim Aarstad, Clerk	kaarstad@ehps.k12.mt.us
Evergreen School District	Christopher Campbell	ccampbell@evergreensd50.com
Great Falls School District	Brian Patrick	Brian_patrick@gfps.k12.mt.us
Great Falls School District	Joe Vance, IT	joe_vance@gfps.k12.mt.us
Great Falls School District	Pamela Ramsted	pamela_ramsted@gfps.k12.mt.us
Havre Public Schools	Shanna Flores	floress@blueponyk12.com
Helena School District	Zachary Campbell	zcampbell@helenaschools.org
Hellgate Elem	Noreen Anderson	nanderson@hellgate.k12.mt.us
Huntley Project K-12	Rita Huck	rhuck@huntley.k12.mt.us
Jefferson High School	Lorie Carey	lorie.carey@jhs.k12.mt.us
Kalispell Public Schools	Gwyn Andersen	anderseng@sd5.k12.mt.us
Laurel Elem	Donnie McVee	donnie_mcvee@laurel.k12.mt.us
Lame Deer School District	Lillian Bigman	lillian.bigman@lamedeer.k12.mt.us
Lewistown School District	Rebekah Rhoades	rrhoades@lewistown.k12.mt.us
Livingston Elem	Ellen Conley	Ellen.Conley@livingston.k12.mt.us
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Missoula School District	Pat McHugh	pmchugh@mcps.k12.mt.us
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OPI	Dan Moody	Dan.Moody@mt.gov
OPI	Kara Flath or Administrator	Kara.Flath@mt.gov
OPI	Nicole Thuotte	nthuotte@mt.gov
OPI	Renee Richter	Renee.Richter@mt.gov
Ronan Elem	TJ Marmon	tj.marmon@ronank12.edu
Smith Valley Elementary	Serina Nelson, Clerk	serina@smithvalleyschool.org
Sun River Valley	Belinda Klick	bklick@srvs.k12.mt.us
Superior K-12 Schools	Autumn Schultz	aschultz@ssd3.us
Wolf Point Schools	Cheri Nygard	cnygard@wolfpoint.k12.mt.us
Black Mountain	Heather Neff	heathern@blackmountainsoftware.com
Black Mountain	Debbie Crippen	debbiec@blackmountainsoftware.com
C&C School Accounting	David Bardwell	help@candcschoolaccounting.com
Tyler Technologies	Eric Arvayo	Eric.Arvayo@tylertech.com
Tyler Technologies	Carrie Hughes	carrie.hughes@tylertech.com

The workgroup began meeting in November of 2017. The committee meeting dates included:

- November 14th, 2017, Initial Kickoff Meeting
- December 18th, 2017, Workgroup Discussion
- January 29th, 2018, Workgroup Discussion
- March 20th, 2018, Workgroup Discussion
- April 9th, 2018, Workgroup Discussion
- May 14th, 2018, Workgroup Discussion

- July 19th, 2018, Workgroup Discussion
- November 9th, 2018, Workgroup Discussion
- December 7th, 2018, Workgroup Discussion
- March 1st, 2019, Workgroup Discussion
- July 25th, 2019, ESSA PPE Discussion – everyone invited
- October 8th, 2019, ESSA PPE Discussion with Cooperatives
- October 29th, 2019, Workgroup Discussion
- November 11th, 2019, ESSA PPE Webinar – everyone invited
- February 28th, 2019, Workgroup Discussion
- June 2nd, 2020, Workgroup Discussion – FY 2019 and changes to FY 2020

Vendor Involvement

Black Mountain, C&C School Accounting, and Tyler Technologies were invited to each workgroup session. If additional vendors would like to be involved they are welcome to request involvement by e-mailing the OPI or calling (406) 444-3249.

MAEFAIRS Data Entry

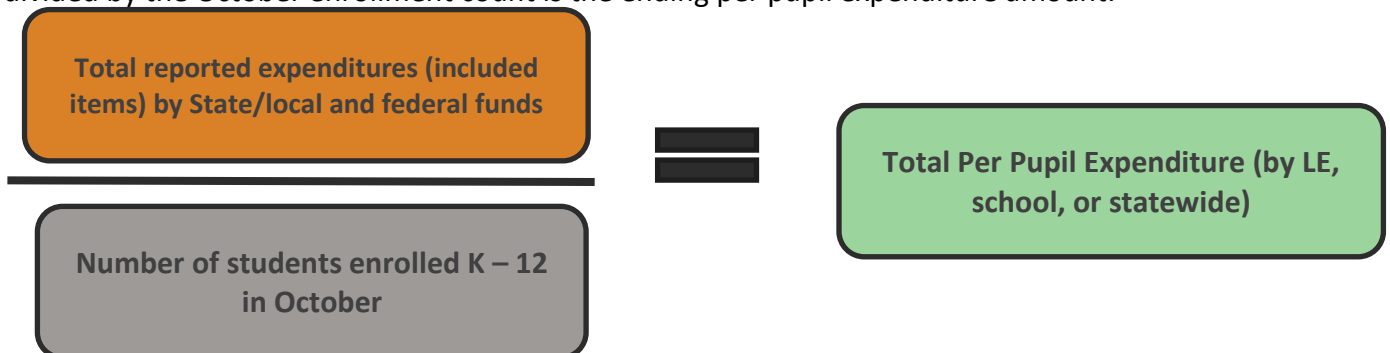
As in past years, districts will be required to enter the TFS data into the MAEFAIRS system. LEAs with multiple campus addresses will be required to enter TFS data for FY 2019 year by school code. The school code will be an additional field in MAEFAIRS, and can be located by searching for your county or performing an advanced search in the [Montana School Directory](#).

Most software vendors and systems have an additional field to add school codes to your entries. The school code must be a 4-digit number to interface with MAEFAIRS. This may mean, if your software only offers a 3-digit code, you will need to adjust your files to interface with MAEFAIRS, either through a crosswalk or another method to determine where the school code can be with your software provider. Please contact your software provider for additional details.

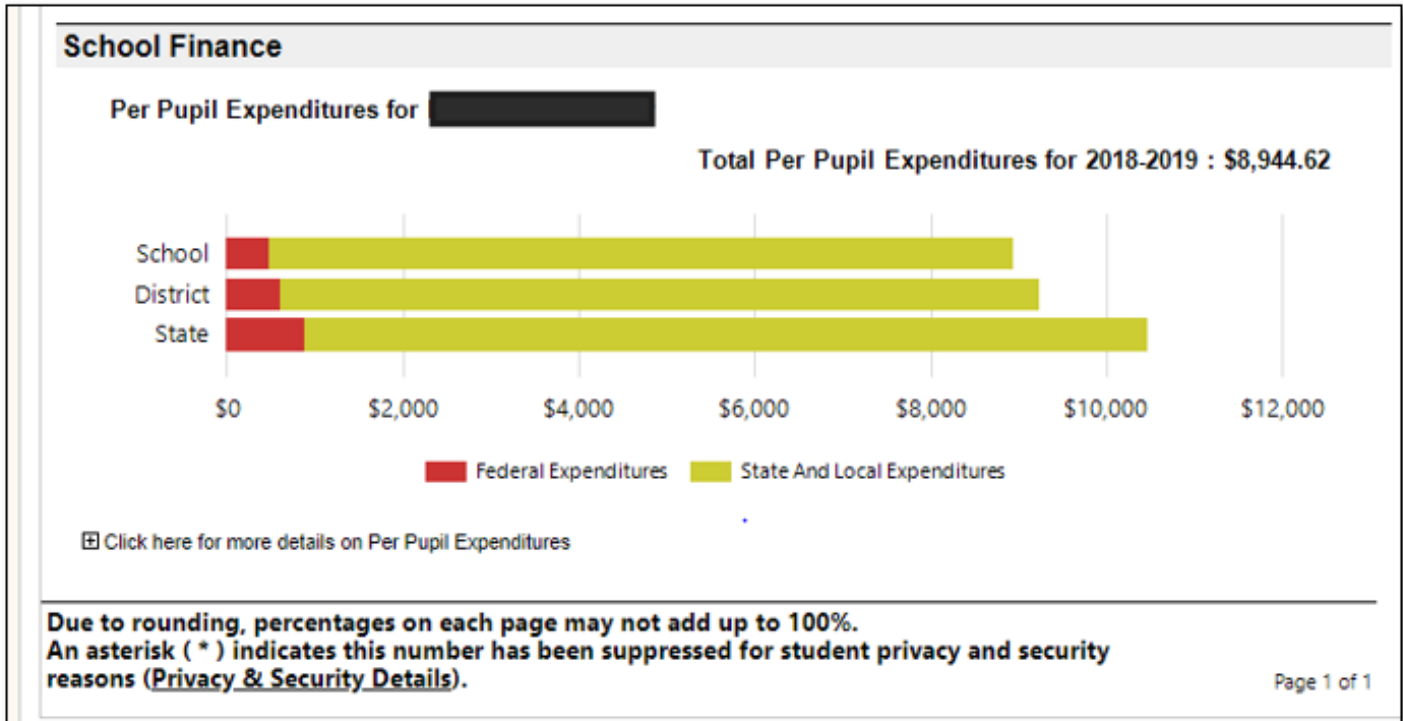
Once all TFS records are entered into MAEFAIRS, the MAEFAIRS system will then generate the required ESSA Per Pupil Expenditure Report based on the decisions made by this workgroup.

Per Pupil Expenditure Report Card

The most basic formula for calculating the per pupil expenditure amount is total included expenditures divided by the October enrollment count is the ending per pupil expenditure amount.



The final layout of the ESSA PPE expenditure reporting will be displayed on the one-page view of the school, district, or statewide level. See report card data [HERE](#). See below.



When the expanded field is opened, the data will show expanded details:

Click here for more details on Per Pupil Expenditures

	[REDACTED]	
Per Pupil Enrollment		411
School Level Direct Total		
	Federal Expenditures	\$475.93
	State/Local Expenditures	\$7,005.40
School Level Total		\$7,481.33
District Wide Allocation Total		
	Federal Expenditures	\$0.81
	State/Local Expenditures	\$1,462.48
School District Wide Total		\$1,463.29
Total Per Pupil Expenditures		\$8,944.62
Total District And COOP Expenditure Exclusion Amounts		\$786,977.33
Total School Expenditures		\$3,676,238.52

To recap, the overall calculation will summarize all the included expenditures by school and divide those by the October enrollment count to create the per pupil expenditure number. The excluded items are listed as a summary, not calculated to a per student level.

The data behind this information is found in MAEFAIRS under Data Entry – ESSA PPE Calculation, as well as additional views under Views - ESSA. Users with access to MAEFAIRS information will be able to access this data any time through the year. Explanations of how these numbers are calculated is below in the document.

Per Pupil Expenditure Calculation Detail

The workgroup makes the following recommendations for school districts to have a comparable and consistent per pupil expenditure amount across the state. Please see the details below for each inclusion or exclusion to the calculation.

Cost Allocation – School Code or District Wide

The committee agrees that if the accounting string passes through all the YES checks listed in the next sections (Fund – Program Code – Function Code – Object Code), the function code level will determine whether the expenditure is included in the ESSA Per Pupil Expenditure report in the School Level District or District Wide Allocation in the table above. Please see the function code section to view which specific items are include in each section. If a district has not allocated costs to the school code, the OPI will allocate the cost proportionally by the enrollment count from the October snapshot. This allocation occurs at both the school level or district wide level.

Enrollment Allocation

If a district is unable or does not allocate an expenditure line to a school code, the MAEFAIRS system will allocate all expenditures to a school code on the districts behalf based on a prorated enrollment formula.

For example, District AA has the following enrollments with the % allocations:

Le Name	LE Number	LE Enrollment Count	Sc Name	SC Number	SC Enrollment Count	% of Total
District AA	09XX	11,453	School A	1255	372	3.25%
District AA	09XX	11,453	School B	1256	228	1.99%
District AA	09XX	11,453	School C	1260	270	2.36%
District AA	09XX	11,453	School D	1262	333	2.91%
District AA	09XX	11,453	School E	1263	264	2.31%
District AA	09XX	11,453	School F	1265	321	2.80%
District AA	09XX	11,453	School G	1645	559	4.88%
District AA	09XX	11,453	School H	1646	555	4.85%
District AA	09XX	11,453	School I	1851	623	5.44%
District AA	09XX	11,453	School J	1853	786	6.86%
District AA	09XX	11,453	School K	1585	449	3.92%
District AA	09XX	11,453	School L	1597	336	2.93%
District AA	09XX	11,453	School M	1631	635	5.54%
District AA	09XX	11,453	School N	1632	760	6.64%
District AA	09XX	11,453	School O	1638	411	3.59%
District AA	09XX	11,453	School P	1639	393	3.43%

Le Name	LE Number	LE Enrollment Count	Sc Name	SC Number	SC Enrollment Count	% of Total
District AA	09XX	11,453	School Q	1308	293	2.56%
District AA	09XX	11,453	School R	1439	540	4.71%
District AA	09XX	11,453	School S	1471	335	2.92%
District AA	09XX	11,453	School T	1480	302	2.64%
District AA	09XX	11,453	School U	1559	356	3.11%
District AA	09XX	11,453	School V	1584	405	3.54%
District AA	09XX	11,453	School W	1266	346	3.02%
District AA	09XX	11,453	School X	1268	259	2.26%
District AA	09XX	11,453	School Y	1270	273	2.38%
District AA	09XX	11,453	School Z	1272	362	3.16%
District AA	09XX	11,453	School 1	1275	216	1.89%
District AA	09XX	11,453	School 2	1307	471	4.11%

School H will be allocated a total of 4.85% of any reported expenditures that does not have a school code allocation. Therefore, it is imperative a district either allocate that expenditure in its entirety or not allocate that expenditure account at all and allow the system to allocate the expenditure based on the enrollment example above. If a district prorates half of an expenditure, but includes only School P, then School P will have additional costs allocated in the amount of 3.43% plus the entered expenditure code.

Fund Assignment

The funds listed below (see chart “Fund Inclusion or Exclusion”) appear either under PPE Reporting as Yes (included in the calculation) or No (not included in the calculation). In the fund assignments listed below, the following notes apply:

- By expenditure string – when this is applied, the program, function, and object coding rules will apply to the fund and, depending on the expenditure string, the expenditures maybe in included or excluded.
- If the fund is listed as no, the reason for the exclusion is included.

Fund Inclusion or Exclusion

Fund	MCA	Purpose of Fund	ESSA Per Pupil
01 – General Fund Governmental Fund	20-9-308	Chief operating fund of district - account for all financial resources not required to be in another fund.	Yes - by expenditure string
10 – Transportation Fund Governmental Fund	20-10-143	Maintenance & Operations of buses, individual transportation, purchase, rental, insurance buses, other amount finance transportation for buses.	Yes, starting FY 2020 <i>Non-regulatory guidance recommends this be included. Beginning in FY 2020, this will be included in the calculation.</i>

Fund	MCA	Purpose of Fund	ESSA Per Pupil
11 – Bus Depreciation Fund Governmental Fund	20-10-147	Used for the conversion, remodeling, or rebuilding of a bus or for the replacement of a bus or communication systems and safety devices installed on the bus, including but not limited to global positioning systems, cameras, and two-way radios and for an additional bus for purposes of transportation.	Yes - by expenditure string <i>(minor equipment)</i>
12 – Food Service Fund Governmental Fund	20-10-207	Used for the deposit of proceeds from the sale of food, gifts, and other moneys specified in this section and for the expenditure of such moneys in support of the school food services.	Yes, starting FY 2020 <i>Non-regulatory guidance recommends this be included. Beginning in FY 2020, this will be included in the calculation.</i> Additional Reporting may be Required (See Fund 12/15/82 Section)
13 – Tuition Fund Governmental Fund	20-5-323 20-5-324	Used to finance tuition costs for elementary and high school district pupils attending schools or detention centers outside their district.	Yes – obligation of district to fund education; exclude payments to other districts
14 – Retirement Fund Governmental Fund	20-9-501	Used for financing the employer’s contribution to the Teachers’ Retirement System (TRS), the Public Employees’ Retirement System (PERS), Unemployment Compensation, Social Security and Medicare. Funded by a countywide levy for retirement.	Yes - by expenditure string
15 – Miscellaneous Programs Governmental Fund	20-9-507	Used for accounting for local, state or federal grants and reimbursements. Donations that allow the expenditure of both principal and interest for support of district programs are deposited in this fund.	Yes - by expenditure string Additional Reporting may be Required (See Fund 12/15/82 Section)
17 – Adult Education Fund Governmental Fund	20-7-705	Used for financing adult education with student fees and district mill levies. Activities related to adult basic education programs financed by state appropriations and federal grants must be accounted for in Miscellaneous Programs Fund.	No - not used to educate youth students
18 – Traffic Education Governmental Fund	20-9-510	Used for accounting for traffic education activities.	No - students not enrolled in school can attend

Fund	MCA	Purpose of Fund	ESSA Per Pupil
19 – Non-operating Fund Governmental Fund	20-9-505	Used for accounting for activities of a district in non-operating status. The fund is established through residual equity transfers from all other funds except for the debt service fund and the miscellaneous programs fund.	No - not active school
20 – Lease Rental Governmental Fund	20-9-509	Purpose teacher or pupil housing, maintenance or operation of building, lease building for accounting for revenues and expenditures related to lease or rental of school property.	Yes – by expenditure string
21 – Compensated Absences Governmental Fund	20-9-512	Used for financing the accumulated sick leave and vacation pay that a non-teaching or administrative school district employee is entitled to upon termination of employment. Funded using budgeted General Fund transfers. Funds in excess of limit must be returned to General Fund.	Yes - district wide
24 – Metal mines tax Governmental Fund	20-9-231 15-37-117	Used for accounting for revenues collected under Section 15-37-117(1), MCA, and 7-6-2225, MCA related to hard rock mining. Money may be expended from this fund for any purpose provided by law.	Yes - by expenditure string
25 – State mining Governmental Fund	90-6-307 90-6-309	Used for Property Tax Prepayments from a mineral developer under section 90-6-309. Receipts and subsequent expenditures of the tax prepayments must be tracked separately from other receipts.	Yes - by expenditure string
26 – Impact aid Special Revenue Fund	20-9-514	Used for the receipt and expenditure of Public Law 81-874 Impact Aid.	Yes - by expenditure string
27 – Litigation Reserve Governmental Fund	20-9-515	Used for paying legal settlements and court judgments ordered against the district. Costs named in the legal settlement/judgment order may be paid using the fund.	Yes - by expenditure string
28 – Technology Fund Governmental Fund	20-9-533	Used to purchase, rent, repair, and maintain technological equipment and to provide technical training for district personnel. Funded by a state grant authorized by Section 20-9-534, MCA, and a voted levy.	Yes - by expenditure string
29 – Flexibility Fund Governmental Fund	20-9-543	Used for paying salaries, operating expenses, building expenses, and purchasing supplies and equipment. Funded by a state grant and voted levy.	Yes - by expenditure string

Fund	MCA	Purpose of Fund	ESSA Per Pupil
45 – Endowment Governmental Fund - Permanent	20-9-604	Used to account for trusts and endowments that only allow use of interest earnings, and not principal, to support the district’s programs.	No - private donations
50 – Debt Service Fund Governmental Fund	20-9-438	Used for paying interest and principal on outstanding bonds and special improvement district (SID) assessments. This fund is also used to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403 (c) and (d), MCA.	No – debt payments are exempt
60 – Building Governmental Fund Capital Projects	20-9-508	Used primarily to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403, MCA. The fund is also used to account for insurance proceeds for damaged property as provided in 20-6-608, MCA, or the sale or rental of property as provided by 20-6-604 and 607, MCA.	Yes - by expenditure string
61 – Building Reserve Fund Governmental Fund Capital Projects	20-9-502	Used for financing voter approved building or construction projects funded with district mill levies.	Yes - by expenditure string
70 – Day Care Fund Proprietary Fund	OPI Approved	Used to account for day care services operated on a commercial basis with little or no financial support from federal or state sources.	No - private funds
71 – Industrial Arts Proprietary Fund	OPI Approved	Used to account for major industrial arts programs operated on a commercial basis with little or no financial support from federal or state sources.	No – not currently used
72 – Enterprise Fund Proprietary Fund	OPI Approved	Used to account for programs operated on a commercial basis with little or no financial support from federal or state sources.	No
73 – Data Processing Proprietary Fund	OPI Approved	Used to account for data processing services provided to schools or other departments of the district on a cost-reimbursement basis.	No - paid from another fund
74 – Purchasing Proprietary Fund	OPI Approved	Used to account for purchasing services provided to in-district schools or other departments on a cost-reimbursement basis.	No - paid from another fund
75 – Central Transportation Proprietary Fund	OPI Approved	Used to account for transportation services provided to in-district elementary and high school districts and other programs such as student extracurricular activities on a cost-reimbursement basis.	No - paid from another fund

Fund	MCA	Purpose of Fund	ESSA Per Pupil
76 – Instructional Materials Proprietary Fund	OPI Approved	Used to account for instructional material services provided to elementary and high schools in the district on a cost reimbursement basis.	No - paid from another fund
77 – Misc Internal Serv Proprietary Fund	OPI Approved	Used to account for miscellaneous activities operated on a cost-reimbursement basis.	No - paid from another fund
78 – Self Ins health Proprietary Fund	20-3-331	Used to account for financial activities for health plans maintained under 20-3-331, MCA, on a self-insurance basis. Self-insurance funds must be run on an actuarially-sound basis.	No - paid from another fund
79 – Self Ins Liability Proprietary Fund	20-3-331	Used to account for financial activities for liability insurance maintained under 20-3-331, MCA, on a self-insurance basis. Self-insurance funds must be run on an actuarially-sound basis.	No - paid from another fund
81 – Private Purp Trust Fiduciary Fund	OPI Approved	This fund is used to account for gifts, legacies, and devises received by the school district when the trust agreement specifies that funds (interest only) may be expended for non-district operating purposes, primarily student scholarships.	No - private funds
82 – Interlocal Agreement Fiduciary Fund	20-9-511	Used to account for revenues and expenditures related to an interlocal agreement between two or more school districts or other local governments.	Yes- Include those entered by SC only Additional Reporting may be Required (See Fund 12/15/82 Section)
83 – Investment Trust Fiduciary Fund	OPI Approved	This fund is used to account for the external portion (i.e., the portion that does not belong to the school district) of the investment pools operated by the school district.	No – not used for school district
84 – Student Extracurricular Act Fiduciary Fund	20-9-504	Used for receiving and expending money collected for pupil extracurricular functions.	No – not consistent in districts and not required for education
85 – Misc Trust Fiduciary Fund	20-9-504	The Miscellaneous Trust Fund is used to account for revenues and expenditures related to other miscellaneous trust-type activities where the trust agreement allows both principal and interest to be used for purposes that do not support district programs.	No – private trust fund

Fund	MCA	Purpose of Fund	ESSA Per Pupil
86 – Payroll clearing Fiduciary Fund	20-9-220	Used for reducing bookkeeping requirements associated with the issuing of warrants a school district may issue one warrant from the Payroll Fund to a single payee and maintain only one list of unpaid outstanding warrants and later complete a cash transfer from the appropriate funds.	No - clearing acct
87 – Claims Clearing Fiduciary Fund	20-9-220	Used for reducing bookkeeping requirements associated with the issuing of warrants a school district may issue one warrant from the Claims Clearing Fund to a single payee and maintain only one list of unpaid outstanding warrants and later complete a cash transfer from the appropriate funds.	No - clearing acct
88 – Investment Earn Fiduciary Fund	OPI Approved	An agency fund used to account for total earnings on investments.	No – investment fund only
89 – COBRA/ Retirement Fiduciary Fund	2-18-704	To account for the receipt and disbursement of premium payments received from former district employees who have retired or terminated employment and elected to continue to participate in the district’s health insurance program.	No - retiree paid benefits
90 – Agency Fiduciary Fund	OPI Approved	To account for miscellaneous receipts and disbursements of payments received by a school district which are remitted to some third party.	No – remitted to third party
91 – Agency Fiduciary Fund	OPI Approved	To account for miscellaneous receipts and disbursements of payments received by a school district which are remitted to some third party.	No – remitted to third party
92 – Reserved Fiduciary Fund	OPI Approved	To account for miscellaneous receipts and disbursements of payments received by a school district which are remitted to some third party.	No – remitted to third party
93 – Reserved Fiduciary Fund	OPI Approved	To account for miscellaneous receipts and disbursements of payments received by a school district which are remitted to some third party.	No – remitted to third party
94 – Reserved Fiduciary Fund	OPI Approved	To account for miscellaneous receipts and disbursements of payments received by a school district which are remitted to some third party.	No – remitted to third party
95 – Cafeteria flex Fiduciary Fund	OPI Approved	Used for cafeteria plans under IRC Section 125 administered by a third party.	No - Private funds for employees

Program Code Assignment

Program Code Inclusion/Exclusion

Program Code	Program Code Description	ESSA Per Pupil
1XX	Regular Education	Yes
170	Distance Learning	Yes
180	Summer School	No
190	School Safety Projects	Yes
192	Innovative Education	Yes
1XX	Regular Education Programs - Elementary/Secondary	Yes
210	Non-Federal Alternative Education	Yes
260	Non-Grant Bilingual Education	Yes
271	State and Federal Aggregate of Reimbursements/Indirect Costs	Yes
274	State Audiology Contracted Services	Yes
280	Special Education - Local and State	Yes
316	Data for Achievement	Yes
322	School Food New Program Grant <i>Non-regulatory guidance recommends this be included. Beginning in FY 2020, this will be included in the calculation.</i>	Yes (FY 2020)
324	Graduation Matters Montana	No
325	Montana Digital Academy	No
327	State - Advancing Agriculture Education	Yes
329	State Miscellaneous Grants	No
360	State Gifted & Talented Reimbursement	Yes
361	Services for Significant Needs Students	Yes
362	State Adult Basic & Literacy Education	No
365	Indian Education for All - OTO & Ongoing	Yes
367	OTO Full-time Kindergarten Start-up	Yes
368	K-12 Education Data Systems	Yes
372	Delivering Local Assistance Program Grant	Yes
374	Indian Language Immersion Program	Yes
375	Oil and Gas Impact Grant	Expire
376	Transformational Learning (NEW FY 2020)	Yes
377	Montana Advanced Opportunity Aid (NEW FY 2021)	No
390	State Career & Technical Ed Entitlement - Undistributed	Yes
391	State Career & Technical Ed Entitlement - Agriculture	Yes
392	State Career & Technical Ed Entitlement - Business	Yes
393	State Career & Technical Ed Entitlement - Health Occupations	Yes
394	State Career & Technical Ed Entitlement - Family & Consumer Sciences	Yes
395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	Yes
397	State Career & Technical Ed Entitlement - Trades & Industry	Yes
410	Miscellaneous Federal Grants Direct from Feds	Yes

Program Code	Program Code Description	ESSA Per Pupil
411	Head Start	Yes
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)	Yes
413	Title VII Indian Education	Yes
414	Federal Johnson O'Malley (JOM)	Yes
420	Title I, Part A, Improving Basic Programs	Yes
422	Title I, Part A, Improvement Grants	Yes
423	Montana Striving Readers Grant	Yes
425	Title I, Part C, Migrant Education	Yes
426	Title I, Part C, Migrant Incentive	Yes
427	Title I, Part D, Neglected, Delinquent & At-Risk Youth	Yes
430	Title II, Part A, Teacher & Principal Training & Recruiting Fund	Yes
432	Title III, Part A, English Language Acquisition & Language Enhancement	Yes
434	Title IV, Part B, 21st Century Community Learning Centers	Yes
437	Title VI, Part B, Subpart 2, Rural Low-Income Schools	Yes
438	Title X, Part C, Education of Homeless Children & Youth	Yes
439	Title I, SIG, Indian Education	Yes
451	Carl Perkins (Federal Vo-Ed) - Basic Grant	Yes
452	Carl Perkins (Federal Vo-Ed) - Competitive	Yes
453	Adult Basic Education TANF	No
454	Adult Basic & Literacy Education (ABLE)	No
455	School Food Mini Grants <i>Non-regulatory guidance recommends this be included. Beginning in FY 2020, this will be included in the calculation.</i>	Yes (FY 2020)
456	IDEA, Part B, Children with Disabilities	Yes
457	IDEA Preschool	Yes
458	IDEA State Program Improvement	Yes
459	Title IV ESEA - Student Support and Academic Enrichment Program (SSAE)	Yes
460	Fresh Fruit and Vegetable <i>Non-regulatory guidance recommends this be included. Beginning in FY 2020, this will be included in the calculation.</i>	Yes (FY 2020)
461	School Nutrition Equipment Grant <i>Non-regulatory guidance recommends this be included. Beginning in FY 2020, this will be included in the calculation.</i>	Yes (FY 2020)
465	Federal Miscellaneous Grants from OPI	Yes
470	Federal Miscellaneous Grants from other State Agencies	Yes
471	GEAR UP	Yes
473	Public Health Emergency Preparedness	Yes
474	Pre-Employment Transition Services (DPHHS)	Yes
482	Title VIII Impact Aid 8007 (b) Construction	Yes
494	Schoolwide Program	Yes
5XX	Non-Public School Programs	No
610	Adult Continuing Education Programs	No

Program Code	Program Code Description	ESSA Per Pupil
650	Adult Basic Education/GED Programs	No
710	School Sponsored Extracurricular Activities (Exclude in Fund 84 only)	Varies
720	School Sponsored Athletics (Exclude in Fund 84 only)	Varies
7XX	Extracurricular Athletics and Activities (Exclude in Fund 84 only)	Varies
810	Community Recreation	No
820	Civic Services	No
830	Public Library Services	No
840	Custody and Child Care Services	No
850	Welfare Activities	No
860	Community Drug Free Programs	No
890	Other Community Services	No
8XX	Community Services Programs	No
910	Food Services <i>Non-regulatory guidance recommends this be included. Beginning in FY 2020, this will be included in the calculation.</i>	Yes (FY 2020)
920	Enterprise or Internal Service Programs	No
996	Transfers for Transformational Learning	No
997	Transfers for Transportation Levy Requirements	No
998	School Safety Transfers to Building Reserve Fund	No
999	Undistributed	No

Function Code Assignment

Function Code Inclusion/Exclusion

Function Code	Function Description	ESSA Per Pupil	School Level or District Wide
1XXX	Instruction	Yes	School Level
21XX	Support Services - Students	Yes	School Level
221X	Improvement of Instruction Services	Yes	School Level
222X	Educational Media Services	Yes	School Level
23XX	Support Services - General Administration	Yes	District Wide
24XX	Support Services - School Administration	Yes	District Wide
25XX	Support Services - Business	Yes	District Wide
258X	Admin. Tech. - Technology Coordinator	Yes	District Wide
26XX	Operation and Maintenance of Plant Services	Yes	District Wide
27XX	Student Transportation Services <i>Non-regulatory guidance recommends this be included. Beginning in FY 2020, this will be included in the calculation.</i>	No	School Level
31XX	Food Services <i>Non-regulatory guidance recommends this be included.</i>	No	School Level

Function Code	Function Description	ESSA Per Pupil	School Level or District Wide
	<i>Beginning in FY 2020, this will be included in the calculation.</i>		
32XX	Enterprise Services	No	Not Applicable
33XX	Community Services	No	Not Applicable
34XX	Extracurricular – Activities (Exclude in Fund 84 Only)	Varies	School Level
35XX	Extracurricular – Athletics (Exclude in Fund 84 Only)	Varies	School Level
3XXX	Operation of Non-Educational Services	No	Not Applicable
4XXX	Facilities Acquisition and Construction Services	No	Not Applicable
5XXX	Debt Service	No	Not Applicable
51XX	General Obligation Bonds, Special Assessments and Interest	No	Not Applicable
52XX	Capital Leases or Long-Term Notes with Board of Investments	No	Not Applicable
53XX	Interest on Registered Warrants	No	Not Applicable
61XX	Operating Transfers to Other Funds	No	Not Applicable
62XX	Resources Transferred to Other School Districts or Cooperatives	No	Not Applicable
63XX	Refunding Bonds Used to Retire Old Issues	No	Not Applicable
9999	Undistributed	No	Not Applicable

Object Code Assignment

Object Code Inclusion/Exclusion

This list shows a roll-up list of object codes with **exceptions**. Any codes under the **BOLD** parent code (e.g. **1XX**) are included or excluded per the ESSA Per Pupil status of the parent code, unless they are listed below.

Object Code	Object Code Description	ESSA Per Pupil
1XX	Personal Services - Salaries	Yes
2XX	Personal Services - Employee Benefits	Yes
261	Retiree Health Insurance/Post-Employment Benefits (paid separate fund)	No
3XX	Purchased Professional and Technical Services	Yes
4XX	Purchased Property Services	Yes
5XX	Other Purchased Services	Yes
561	Tuition to Other School Districts Within the State	No
562	Tuition to Other School Districts Outside the State	No
563	Educational Fees to Detention Facilities	No
6XX	Supplies and Materials	Yes
7XX	Property and Equipment Acquisition	No
8XX	Other Expenditures	Yes
810	Dues and Fees	Yes

Object Code	Object Code Description	ESSA Per Pupil
820	Judgments Against the School District	No
830	Special Assessments	No
840	Principal On Debt	No
850	Interest on Debt	No
860	Agent Fees/Issuance Costs	No
870	Student Scholarships	No
880	Other Vocational Education Related Costs	Yes
892	Material Prior Period Expenditure Adjustments	No
9XX	Unavailable- OPI USE ONLY	N/A
910	Operating Transfers to Other Funds	No
911	School Safety Transfer to Building Reserve Fund	No
912	Transfers for Building Reserve Permissive Subfund	No
913	Transfers for Transportation Levy Requirements	No
920	Resources Transferred to Other School Districts or Cooperatives	No
930	Federal/State Grant Resources Transferred to Other Districts or Cooperatives	No
940	Indirect Costs	No
971	Residual Equity Transfers Out	No
999	Undistributed	No

*Note: Items in purple are included in detailed expenditures reporting only. Please complete all detailed expenditures. If an overall category such as 5XX is reported in MAEFAIRS, but the detailed expenditures report is not completed and submitted for any 563 expenditures, the entire 5XX amount will be figured in the per pupil expenditure reporting. Any items reported in the 561, 562, and 563 accounts in the detailed expenditures screen will be removed from the ESSA calculation and excluded from the per pupil cost.

Special Education, Including Cooperatives

Each district should allocate special education costs to the lowest level possible (the school code level), depending upon the reporting string (as listed in the tables above). Special education expenditures are not listed separately in the expenditure reporting. The expenses for special education are included in the total allocation, but not separated.

Expenditures reported by cooperatives will also be included in the PPE allocations. The MAEFAIRS system will prorate all cooperative expenditures based on the enrollment numbers of participating districts, same as the example listed above using a district enrollment. Cooperatives will not be required to report to the district or school level. A report listing how many dollars were allocated to a district will be available for districts to review. In the next reporting cycle, the OPI will look at this calculation and see if allocating the expenditures of cooperatives is more accurate with special education counts instead of total enrollment. For the FY 2019 reporting period, the allocation is overall enrollment of participating districts in a cooperative.

Fund 12/15/82 Additional Reporting

Federal grants reported in the Miscellaneous Programs Fund (15) or the School Food Services Fund (12), where one district is the prime applicant for another (typically EL and HS districts), must be reported to the proper LE and, if possible, school code. Expenditures from the Interlocal Agreement Fund (82) must also be reported to the correct LE and school code, or other agency, where applicable. A separate data entry screen will be available to account for the expenditures by LE and school code for member LE's or agencies. Committee consensus is that a separate screen is the most efficient means of reporting expenditure data on behalf of other districts and/or agencies.

The LE reporting the expenditures will complete a new STEP in the TFS Report labeled *LE Per Pupil Ex Reporting – Additional*. The reporting LE will report expenditures in the Miscellaneous Programs Fund (15) or the Interlocal Agreement Fund (82) made on behalf of another LE, or other agency, in this screen. The screen will allow the district to report to another LE and school code (or leave the LE and school code blank for non-school entities). The total expenditures for the reporting LE cannot be less than the expenditures reported as non-district expenditures. Again, a report will be available both for districts to show costs assigned by other LE's or Cooperatives and to view costs assigned to another district or agency.

Planning for the Future

The workgroup will continue to discuss any future changes that may be needed after the initial reporting. Please feel free to particulate in any workgroup discussion at any point. You can be added to the workgroup correspondence list by e-mailing the OPI School Finance. Stay tuned for continued updates, as this is a living document and is intended to evolve as more definitive plans are established.



General Exclusions

The ESSA PPE report card definitions will include a general exclusions clause which will state the following:

Expenditures not included in the PPE calculation are as follows: Transportation and food service are excluded in the FY 2019 calculation but will be added to the FY 2020 calculation. All proprietary funds, all fiduciary funds except for the interlocal agreement (82) fund, equipment, capital projects, debt service payments, transfers, adult education, out of district tuition payments, and community service programs are all excluded from the calculation. The complete detailed list is found in the ESSA Guidance Document.

Additional References

[ESSA Non-Regulatory Informational Document from March 2019](#)

[Interstate Financial Reporting](#)

[ESSA Non-Regulatory Guidance Document from January 2017](#)

[ESSA Dear Colleague Letter Dated June 28, 2017](#)

[ESSA Transparency Reporting – All of documents below](#)

- [ESSA Transparency Reporting Requirement – Where to Start](#)
- [ESSA Transparency Reporting Requirement – Moving from Data Inventory to Action](#)
- [ESSA Transparency Reporting Requirement – Four Approaches to Assigning Costs](#)

[US Department of Education ESSA Information](#)

[ESSA Act](#)

[Financial Transparency Working Group Information & Data](#)

[Title I Supplement not Supplant Requirements](#)

