



ESSA Per Pupil Expenditure Reporting

Updated February 2021

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 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.

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 LEAs.

The goal of this reporting is to give LEAs and local communities an unprecedented opportunity to assess, affirm, and advocate 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 by the beginning of the ensuing school year, or as soon as possible thereafter, beginning with 2018-2019 (FY 2019) expenditure data. 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 by school code. The OPI did allow exceptions for FY 2019 and FY 2020, but ***as of FY 2021 all districts will be required to report by school code.***

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 is 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?

MAEFAIRS Data Entry

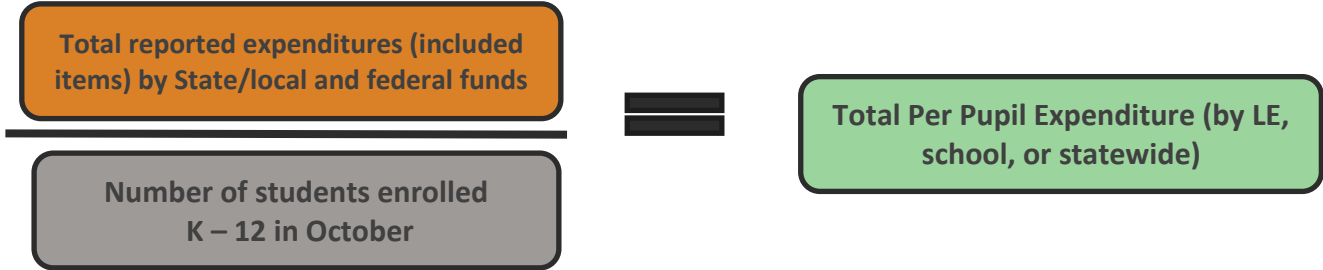
As in past years, districts will be required to enter the TFS data into the MAEFAIRS system. Beginning with FY 2020, LEAs will be required to enter TFS data by school code. The school code will be an additional field in MAEFAIRS and can be located by searching for your county or performing an advanced 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.

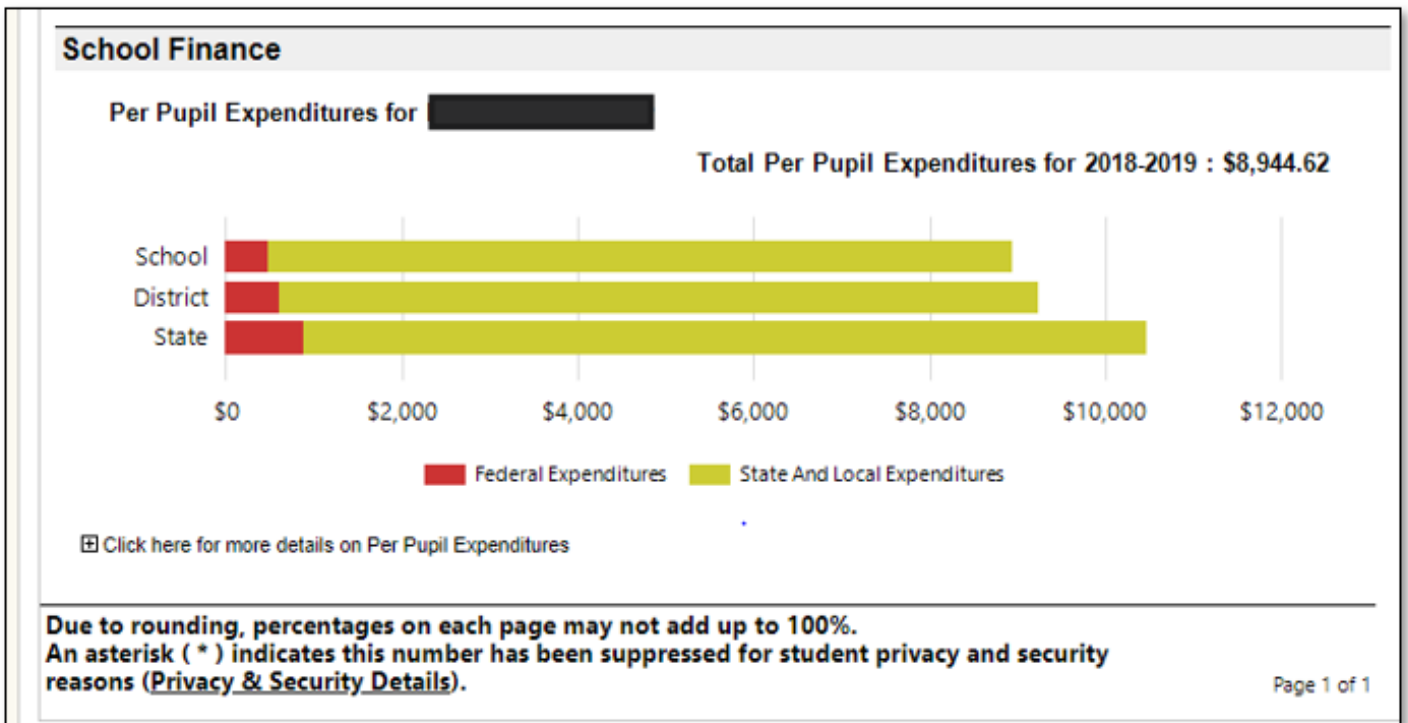
Once all TFS records are entered into MAEFAIRS, the MAEFAIRS system will then generate the required ESSA Per Pupil Expenditure Report.

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](#)

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 code 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 described in detail below.

Per Pupil Expenditure Calculation Detail

Please see the details below for each inclusion or exclusion to the calculation.

Cost Allocation – School Code or District Wide

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. Please see the Function Code section to view which specific items are include in each section.

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 – Used to finance general maintenance and operation costs of a district not financed by other funds.	Yes – by expenditure string
10 – Transportation Fund Governmental Fund	20-10-143	Used to finance the administration, maintenance and operation of district owned school buses, contracts with private carriers, individual contracts, and any amount necessary for the purchase, rental or insurance of yellow school busses or the operation of the pupil transportation program.	Yes – by expenditure string
11 – Bus Depreciation Fund Governmental Fund	20-10-147	Used to finance the replacement of buses and communications systems/safety devices owned by a school district. May be used to replace route buses or athletic/activities buses but may not be used to purchase additional athletic/activities buses.	Yes – by expenditure string <i>(minor equipment)</i>
12 – School Food Services Fund Governmental Fund	20-10-207	Used to account for school food service operations, including state and federal reimbursements.	Yes – by expenditure string Additional Reporting may be Required
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 or for the cost of providing a free appropriate public education to any child with a disability who lives in the district.	Yes – by expenditure string (payments to other school districts are excluded)
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 Fund 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

Fund	MCA	Purpose of Fund	ESSA Per Pupil
17 – Adult Education Fund Governmental Fund	20-7-705	Used for financing adult education with student fees and district mill levies and the provisions of advanced opportunities to qualified pupils in districts receiving funding through the Advanced Opportunities Aid program starting in FY 2021. Activities related to adult basic education programs financed by state appropriations and federal grants must be accounted for in the Miscellaneous Programs Fund (15).	Yes – by expenditure string (only Advanced Opportunities Aid program expenditures will be included)
18 – Traffic Education Fund Governmental Fund	20-9-510	Used to account for traffic education activities.	No – students not enrolled in school can attend
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 (50) and the Miscellaneous Programs Fund (15).	No – not active school
20 – Lease-Rental Fund Governmental Fund	20-9-509	Used to account for revenues and expenditures related to lease or rental of school property.	Yes – by expenditure string
21 – Compensated Absence Fund 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.	Yes – district wide
24 – Metal Mines Tax Reserve Fund Governmental Fund	20-9-231 15-37-117	Used for account for revenues related to hard rock mining.	Yes – by expenditure string
25 – State Mining Impact Fund Governmental Fund	90-6-307 90-6-309	Used for account for property tax prepayments from a mineral developer.	Yes – by expenditure string
26 – Impact Aid Fund Governmental Fund	20-9-514	Used for the receipt and expenditure of the US Department of Education Impact Aid Program.	Yes – by expenditure string

Fund	MCA	Purpose of Fund	ESSA Per Pupil
27 – Litigation Reserve Fund Governmental Fund	20-9-515	Used for paying legal settlements and court judgments ordered against the district.	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.	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. Also used to account for the Innovative Education program, Transformational Learning program, and the Advanced Opportunity Act program.	Yes – by expenditure string
45 – Permanent Endowment Fund Governmental Fund	20-9-604	Used to account for trusts and endowments that only allow use of interest earnings 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 20-9-403, MCA.	No – debt payments are exempt
60 – Building Fund Governmental Fund	20-9-508	Used to account for the proceeds of bonds sold for the purposes provided in 20-9-403, MCA, insurance proceeds for damaged property, or the sale or rental of property.	Yes – by expenditure string

Fund	MCA	Purpose of Fund	ESSA Per Pupil
61 – Building Reserve Fund Governmental Fund	20-9-502	Comprised of 4 subfunds: Safety Subfund – used for expenditures related to school and student safety and security; Voted Levy Subfund – used to account for voter approved levies to raise money for future construction, equipping, or enlarging school buildings, the purchase of land or funding of INTERCAP loans; Permissive Levy Subfund – used to account for a permissive levy for the purpose of school major maintenance aid projects; Transition Levy Subfund – used to account for transition costs associated with opening, closing, replacing, consolidating, annexing, or expanding a district or school.	Yes – by expenditure string
70 – Day Care Enterprise 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 Fund 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 – Miscellaneous 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 Internal Service Fund 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 Internal Service Fund 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 Internal Service Fund 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
76 – Instructional Materials Center Internal Service Fund 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

Fund	MCA	Purpose of Fund	ESSA Per Pupil
77 – Miscellaneous Internal Service Fund Proprietary Fund	OPI Approved	Used to account for miscellaneous activities operated on a cost-reimbursement basis.	No – paid from another fund
78 – Self Insurance Fund - 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.	No – paid from another fund
79 – Self Insurance Fund - 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.	No – paid from another fund
81 – Private Purpose Trust Fund 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, such as student scholarships.	No – private funds
82 – Interlocal Agreement Fund 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 – by expenditure string Additional Reporting may be Required
84 – Student Extracurricular Activities Fund Governmental Fund	20-9-504	Used for receiving and expending money collected for various student activities, such as athletics, clubs, classes student government organizations, student publications and other such activities.	No – not consistent in districts and not required for education
85 –Private Purpose Trust Fund Fiduciary Fund	20-9-504	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
86 – Payroll Clearing Fund Fiduciary Fund	20-9-220	Used for reducing bookkeeping requirements associated with the issuing of warrants for payroll liabilities.	No – clearing account

Fund	MCA	Purpose of Fund	ESSA Per Pupil
87 – Claims Clearing Fund Fiduciary Fund	20-9-220	Used for reducing bookkeeping requirements associated with the issuing of warrants.	No – clearing account
88 – Investment Earnings Clearing Fund Fiduciary Fund	OPI Approved	An agency fund used to account for total earnings on investments.	No – investment fund only
89 – Retirement/ COBRA Insurance Fund 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 – Custodial Fund - A 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 – Custodial Fund - B 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 – Custodial Fund - C 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 – Custodial Fund - D 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 – Custodial Fund - E 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 Plan Fund 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 Programs – Elementary/Secondary	Yes
170	Distance Learning	Yes
180	Summer School	No
190	School Safety Projects	Yes
192	Innovative Education	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 Nutrition Program Grant	Yes
324	Graduation Matters Montana	No
325	Montana Digital Academy	No
327	State Advancing Agriculture Education	Yes
329	State – Other State Grants	No
360	State Gifted and Talented Reimbursement	Yes
361	Services for Significant Needs Students	Yes
362	State Adult Education Reimbursement	No
365	Indian Education for All	Yes
367	State One Time Only Full-Time Kindergarten Start-up Cost	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	Yes
376	State Transformational Learning Aid	Yes
377	State Advanced Opportunity Act	Yes
390	State Career and Technical Education – Undistributed	Yes
391	State Career and Technical Education – Agriculture	Yes
392	State Career and Technical Education – Business	Yes
393	State Career and Technical Education – Health Occupations	Yes
394	State Career and Technical Education – Family and Consumer Sciences	Yes
395	State Career and Technical Education – Technology Education/Industrial Arts	Yes
397	State Career and Technical Education – Trades and Industry	Yes
410	Federal Miscellaneous Grants – Direct from Federal Government	Yes
411	Head Start	Yes
412	Title VI, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	Yes
413	Title VI, Part A, Indian Education	Yes

Program Code	Program Code Description	ESSA Per Pupil
414	Johnson O'Malley Indian Education (JOM)	Yes
420	Title I, Part A, Improving Basic Programs	Yes
422	Title I, Part A, Improvement Grants	Yes
423	Title II, Part E, Comprehensive Literacy Development (Striving Readers)	Yes
425	Title I, Part C, Migrant Education	Yes
427	Title I, Part D, Neglected, Delinquent & At-Risk Youth	Yes
430	Title II, Part A, Supporting Effective Instruction (Improving Teacher Quality)	Yes
432	Title III, Part A, English Language Acquisition and Language Enhancement	Yes
434	Title IV, Part B, 21st Century Community Learning Centers	Yes
437	Title V, Part B, Subpart 2, Rural Low-Income Schools (RLIS)	Yes
438	Title IX, Part A, Education of Homeless Children & Youth	Yes
439	Title I, School Improvement, Section 1003(g)	Yes
451	Carl Perkins (Federal Career and Technical Education) - Basic Grant	Yes
454	Adult Basic and Literacy Education (ABLE)	No
455	School Nutrition Mini Grants	Yes
456	IDEA, Part B, Special Education	Yes
457	IDEA, Special Education Preschool	Yes
458	IDEA, Special Education State Personnel Development	Yes
459	Title IV, Part A, Student Support & Academic Enrichment	Yes
460	School Nutrition Fresh Fruit and Vegetable Program	Yes
461	School Nutrition Child Nutrition Discretionary Grant	Yes
465	Miscellaneous Federal Grants, Passed Through the OPI	Yes
470	Miscellaneous Federal Grants, Passed Through State Agencies Other Than OPI	Yes
471	GEAR UP (MT Commissioner of Higher Education)	Yes
473	Public Health Emergency Preparedness	Yes
474	Pre-Employment Transition Services (DPHHS)	Yes
481	Federal Impact Aid Discretionary Construction, Title VII (Section 7007(B))	No
482	Federal Impact Aid Formulary Construction, Title VII (Section 7007(A))	No
494	Title I, ESEA, Schoolwide Program	Yes
5XX	Non-Public School Programs	No
610	Adult Continuing Education Programs	No
650	Adult Education GED Programs	No
7XX	Extracurricular Athletics and Activities (Exclude in Fund 84 only)	Varies
710	School Sponsored Extracurricular Activities (Exclude in Fund 84 only)	Varies
720	School Sponsored Athletics (Exclude in Fund 84 only)	Varies
765	CARES – State School Emergency Relief Fund	Yes
770	CARES – Governor’s Coronavirus Relief Fund Per-ANB	Yes
771	CARES – Governor’s Coronavirus Relief Fund Transportation	Yes
772	CARES – Governor’s Coronavirus Relief Fund Technology	Yes
8XX	Community Services Programs	No
810	Community Recreation	No

Program Code	Program Code Description	ESSA Per Pupil
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
910	Food Services	Yes
920	Enterprise or Internal Service Programs	No
996	Transfers for Transformational Learning	No
997	Transfers for Transportation Levy Requirements	No
998	Transfers for School Safety & Security to/from 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	Administrative Technology Services	Yes	District Wide
26XX	Operation and Maintenance of Plant Services	Yes	District Wide
27XX	Student Transportation Services	Yes	School Level
3XXX	Operation of Non-Educational Services	No	Not Applicable
31XX	Food Services	Yes	School Level
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
4XXX	Facilities Acquisition and Construction Services	No	Not Applicable
5XXX	Debt Service	No	Not Applicable
51XX	General Obligation Bonds, Special Assessments, SIDs and Interest	No	Not Applicable
52XX	Capital Leases or Long-Term Notes with the Board of Investments	No	Not Applicable

Function Code	Function Description	ESSA Per Pupil	School Level or District Wide
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	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 (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 Objects	Yes
810	Dues and Fees	Yes
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	Other Uses of Funds - OPI USE ONLY	N/A
910	Operating Transfers to Other Funds	No

Object Code	Object Code Description	ESSA Per Pupil
911	Transfers for School Safety and Security to/from Building Reserve Fund	No
912	Transfers for the Building Reserve Permissive Subfund	No
913	Transfers for Transportation Levy Requirements (expires FY 21)	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: 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 school code. Expenditures from the Interlocal Agreement Fund (82) must also be reported to the correct LE and school code, or another agency, where applicable. A separate data entry screen will be in the TFS report to account for the expenditures by LE and school code for member LE's or agencies.

The LE reporting the expenditures will complete a new STEP (9) in the TFS Report, labeled *LE Per Pupil Ex Reporting – Additional*. The reporting LE will report expenditures in the School Food Service Fund (12), 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.

General Exclusions

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

All proprietary funds, all fiduciary funds except for the Interlocal Agreement Fund (82), equipment, capital projects, debt service payments, transfers, adult education, out of district tuition payments, and community service programs are all excluded from the calculation.

Additional References

- [ESSA Non-Regulatory Informational Document from March 2019](#)
- [Interstate Financial Reporting](#)
- [ESSA Transparency Reporting](#)
- [US Department of Education ESSA Information](#)
- [ESSA Act](#)