



ESSA Per Pupil Expenditure Reporting

As of March 2019

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 Revised as of July 1, 2018

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

(1) ANNUAL STATE REPORT CARD

(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 February 2020.

What Districts Must Report by School Code

The original plan was to have only LEA's with 1,000 enrollments reports per pupil expenditure amount by school code in 2018-19 (FY 2019). The OPI is requesting a change to the ESSA plan to require only LEA's with multiple campus addresses to report by school code. While the plan originally addressed reporting by enrollment counts, it is apparent in the federal law that enrollment is not a factor in the reporting requirement, but instead school location is the desired outcome. Therefore, the OPI will use data reported to the OPI to separate multiple address campuses versus same address campuses to determine if the LEA must report by school code.

The OPI will be requesting all LEA's review the addresses of schools in the [OPI Reporting Center](#) or [Montana School Directory](#).

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.

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
Billings School District	Jeri Anton, Lead Accountant	antonj@billingschools.org
Billings School District	Craig VanNice, Business Manager	vannicec@billingschools.org
Bozeman School District	Mike Waterman	mike.waterman@bsd7.org
Bozeman School District	RJ Tvedt	rj.tvedt@bsd7.org
Butte School District	Dennis Clague	claguedj@butte.k12.mt.us
Corvallis K-12 Schools	Vannesa Bargfrede	vannesab@corvallis.k12.mt.us

LE – School	Contact	Contact Information
East Helena Elem	Kim Aarstad, Clerk	kaarstad@ehps.k12.mt.us
Evergreen School District	Andrew Kruzich, Clerk	akruzich@evergreensd50.com
Great Falls School District	Brian Patrick, Business Manager	Brian_patrick@gfps.k12.mt.us
Great Falls School District	Kim Fadrhonc	kim_fadrhonc@gfps.k12.mt.us
Great Falls School District	Joe Vance, IT	joe_vance@gfps.k12.mt.us
Havre Public Schools	Shanna Flores, Business Manager	floress@blueponyk12.com
Helena School District	Zachary Campbell	zcampbell@helenaschools.org
Hellgate Elem	Noreen Anderson	nanderson@hellgate.k12.mt.us
Kalispell Public Schools	Cissy Klein, ESEA Coordinator	kleinc@sd5.k12.mt.us
Kalispell Public Schools	Gwyn Andersen	anderseng@sd5.k12.mt.us
Laurel Elem	Donnie McVee	donnie_mcvee@laurel.k12.mt.us
Livingston Elem	Ellen Conley	Ellen.Conley@livingston.k12.mt.us
MASBO	Denise Williams	DWilliams@masbo.com
Missoula School District	Pat McHugh	pmchugh@mcps.k12.mt.us
Office of Public Instruction	Carmen Pennington	cpennington@mt.gov
Office of Public Instruction	Dan Moody	Dan.Moody@mt.gov
Office of Public Instruction	Kara Sperle	Ksperle2@mt.gov
Office of Public Instruction	Nicole Thuotte	nthuotte@mt.gov
Ronan Elem	TJ Marmon	tj.marmon@ronank12.edu
Smith Valley Elementary	Serina Nelson, Clerk	serina@smithvalleyschool.org

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

Vendor Involvement

Black Mountain and Foxie Lady vendors were present or represented at some or portions of the workgroup discussions.

MAEFAIRS Data Entry

As in past years, districts will be required to enter the TFS data into the MAEFAIRS system. However,

districts with enrollment over 1,000 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.

Once all TFS are entered into MAEFAIRS, the expectation is 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 workgroup makes the following recommendations for the layout of the PPE report card view. The report card has not been officially created in the MAEFAIRS program yet, but is expected to meet the requirements in this document and the layout below.

Review of OPI Working ESSA Per Pupil Expenditure Reporting:

School or LE	LE – Test District SC –High School #1	LE – Test District SC –High School #12
A. Enrollment	1,445	1,445
School Level Direct:		
B. Federal Expenditures:	\$7,100	\$7,500
C. State/Local Expenditures:	\$2,500	\$2,800
D. <u>School Level Total:</u>	\$9,600	\$10,300
District Wide Allocation:		
E. Federal Expenditures:	\$1,000	\$1,000
F. State/Local Expenditures:	\$500	\$500
G. <u>School District Wide Total:</u>	\$1,500	\$1,500
H. Total School Expenditures	\$11,100	\$11,800
I. Total District Expenditure Exclusion Amounts	\$8,500,000	\$9,200,000
<i>11. Excluded Expenditure List</i>	<i>All excluded items are listed here</i>	<i>All excluded items are listed here</i>
<i>J. Enrollment Count Procedure</i>	<i>October Snapshot Count</i>	<i>October Snapshot Count</i>

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. See the function code table below.

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.

Cost Allocation – School Code or District Wide

The allocation of cost to school code or district wide, which will be shown in the actual table of per pupil expenditure, will be determined by the program code. Please see the program code section to view which specific items are include in each section. If a district has not allocated costs to the school level and the reporting section will be reported at the school level, the OPI will allocate the cost proportionally by the enrollment count.

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.
- District wide – these expenditures will be reported as district wide for the entire fund.
- 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	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	20-10-143	Maintenance & Operations of buses, individual transportation, purchase, rental, insurance buses, other amount finance transportation for buses.	No – Inconsistent and difficult to accurately allocate to a SC
11 – Bus Depreciation 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.	No - Equipment purchases exempt
12 – Food Service 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.	No – Inconsistent and often centralized with different districts

Fund	MCA	Purpose of Fund	ESSA Per Pupil
13 – Tuition 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	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	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 is Required (Later Section)
17 – Adult Education 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	20-9-510	Used for accounting for traffic education activities.	No - students not enrolled in school can attend
19 – Non-operating 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	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	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

Fund	MCA	Purpose of Fund	ESSA Per Pupil
24 – Metal mines tax	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	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	20-9-514	Used for the receipt and expenditure of Public Law 81-874 Impact Aid.	Yes - by expenditure string
27 – Litigation Reserve	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	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	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
45 - Endowment	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	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	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

Fund	MCA	Purpose of Fund	ESSA Per Pupil
61 – Building Reserve Fund	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	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	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	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	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	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	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	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	OPI Approved	Used to account for miscellaneous activities operated on a cost-reimbursement basis.	No - paid from another fund
78 – Self Ins health	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	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

Fund	MCA	Purpose of Fund	ESSA Per Pupil
81 – Private Purp Trust	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	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 is Required (Later Section)
83 – Investment Trust	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	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	20-9-504	The Miscellaneous Trust Fund is used to account for revenues and expenditures related to other miscellaneous trust-type activities where the trustagreement allows both principal and interest to be used for purposes that do not support district programs.	No – private trust fund
86 – Payroll clearing	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	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	OPI Approved	An agency fund used to account for total earnings on investments.	No – investment fund only

Fund	MCA	Purpose of Fund	ESSA Per Pupil
89 – COBRA/ Retirement	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	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	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	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	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	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	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
170	Distance Learning	Yes
180	Summer School	No
190	School Safety Projects	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	No

Program Code	Program Code Description	ESSA Per Pupil
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	Quality Schools Facility Grant Program	Yes
374	Indian Language Immersion Program	Yes
375	Oil and Gas Impact Grant	Expire
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
39X	Vocational Education Teachers (Detail Exp Report Only)	Yes
410	Miscellaneous Federal Grants Direct from Feds	Yes
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
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

Program Code	Program Code Description	ESSA Per Pupil
455	School Food Mini Grants	No
456	IDEA, Part B, Children with Disabilities	Yes
457	IDEA Preschool	Yes
458	IDEA State Program Improvement	Yes
460	Fresh Fruit And Vegetable	No
461	School Nutrition Equipment Grant	No
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
650	Adult Basic Education/GED Programs	No
6XX	Adult Education Programs	No
710	School Sponsored Extracurricular Activities (Yes, if in Fund 01 or Federal \$)	Varies
720	School Sponsored Athletics (Yes, if in Fund 01 or Federal Funds)	Varies
7XX	Extracurricular Athletics and Activities (Yes, if in Fund 01 or Federal funds)	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	No
920	Enterprise or Internal Service Programs	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

Function Code	Function Description	ESSA Per Pupil	School Level or District Wide
222X	Educational Media Services	Yes	School Level
23XX	Support Services - General Administration	Yes	District Wide
24XX	Support Services - School Administration	Yes	District Wide
258X	Admin. Tech. - Technology Coordinator	Yes	District Wide
25XX	Support Services - Business	Yes	District Wide
26XX	Operation and Maintenance of Plant Services	Yes	District Wide
27XX	Student Transportation Services	No	Not Applicable
31XX	Food Services	No	Not Applicable
32XX	Enterprise Services	No	Not Applicable
33XX	Community Services	No	Not Applicable
34XX	Extracurricular – Activities (Yes, if in Fund 01 or Federal \$)	Varies	School Level
35XX	Extracurricular – Athletics (Yes, if in Fund 01 or Federal \$)	Varies	School Level
3XXX	Operation of Non-Educational Services	No	Not Applicable
4XXX	Facilities Acquisition and Construction Services	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
5XXX	Debt Service	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

Object Code	Object Code Description	ESSA Per Pupil
111	Personal Salaries - Administrative	Yes
112	Certified Teacher Staff Salaries	Yes
113	Professional - Other Certified Staff	Yes
114	Custodial/Maintenance	Yes
115	Office/Clerical/Technology	Yes
116	Cooks	Yes
117	Teachers Aids	Yes
118	Bus Drivers	Yes
119	Other Supervisory Salaries	Yes

Object Code	Object Code Description	ESSA Per Pupil
11X	Salaries - Regular	Yes
121	Temporary - Official/Administrative	Yes
122	Temporary - Prof./Educational/Sub. Teachers	Yes
123	Temporary - Professional/Other	Yes
124	Temporary - Technical	Yes
125	Technical - Office/Clerical	Yes
126	Temporary - Service Work	Yes
127	Temporary - Teachers Aids	Yes
128	Temporary - Bus Drivers	Yes
12X	Salaries - Temporary	Yes
131	Overtime - Official/Administrative	Yes
132	Overtime - Professional/Educational	Yes
133	Overtime - Professional/Other	Yes
134	Overtime - Technical	Yes
135	Overtime - Office/Clerical	Yes
136	Overtime - Service Work	Yes
13X	Salaries - Overtime	Yes
151	Stipends - Official/Administrative	Yes
152	Stipends - Professional/Educational	Yes
153	Stipends - Professional/Other	Yes
154	Stipends - Technical	Yes
155	Stipends - Office/Clerical	Yes
156	Stipends - Service Work	Yes
15X	Salaries - Stipends	Yes
160	Sick Leave Termination Pay	Yes
170	Vacation Leave	Yes
180	Bonuses	Yes
1XX	Personal Services - Salaries	Yes
210	Social Security & Medicare Contributions	Yes
220	Teachers Retirement	Yes
230	PERS	Yes
240	Unemployment Compensation	Yes
250	Workers Compensation	Yes
260	Health Insurance	Yes
261	Retiree Health Insurance/Post-Employment Benefits (paid separate fund)	No
270	Life & Disability Insurance	Yes
280	Other Employee Benefits	Yes

Object Code	Object Code Description	ESSA Per Pupil
2XX	Personal Services - Employee Benefits	Yes
355	Technology Contracted Services	Yes
3XX	Purchased Professional and Technical Services	Yes
41X	Energy Utility Services	Yes
440	Bldg & Grounds Repair and Main Services	Yes
455	Technology Repairs and Rental	Yes
460	Bldg & Grounds Minor Construction Services	Yes
4XX	Purchased Property Services	Yes
535	Technology Communication 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
5XX	Other Purchased Services	Yes
640	Textbooks and Other Printed Materials - No On-line Services	Yes
645	Online Textbooks/E-Books	Yes
650	Periodicals - Not On-Line Subscriptions	Yes
682	Technology Supplies	Yes
6XX	Supplies and Materials	Yes
710	Land	No
715	Land Improvements	No
720	Purchase of Existing Buildings	No
725	Major Construction Services	No
735	Technology Equipment and Software	No
73X	Major Equipment-New	No
74X	Major Equipment-Replacement	No
7XX	Property and Equipment Acquisition	No
810	Dues and Fees	Yes
820	Judgments Against the School District	No
825	Escrow	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 – Not reported separately	Yes
892	Material Prior Period Expenditure Adjustments	No
8XX	Other Expenditures	Yes

Object Code	Object Code Description	ESSA Per Pupil
910	Operating Transfers to Other Funds	No
911	School Safety Transfer to Building Reserve Fund	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
XXX	Student Extracurricular	No

*Note: Items in purple are included in detailed expenditures 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.

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). If the costs are coded to the 280-program code, they will be included in the school level allocation. Expenditures reported by cooperatives will also be included, based upon the included expenditure strings above. Cooperatives will not be required to report to the school level at this time. The costs will be allocated using the member district's proportionate enrollment numbers. A report will be available for districts with assigned expenditures from the Cooperatives.

Fund 15/82 Additional Reporting

Federal grants reported in fund 15, 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 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 fund 15 or fund 82 that do NOT belong to that reporting LE 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 for districts to show costs assigned by other LE's or Cooperatives.

Planning for the Future

The Per Pupil Expenditure Workgroup will meet through the first reporting of the ESSA per pupil expenditure reporting, slated for February 2020. In addition, the workgroup will discuss any future

changes that may be needed after the initial reporting. Please feel free to participate in any workgroup discussion at any point. You can be added to the workgroup correspondence list by e-mailing Kara Flath at Kara.Flath@Mt.gov. Stay tuned for continued updates, as this is a living document and is intended to evolve as more definitive plans are established.

