ESSA Per Pupil Expenditure Reporting

Every Student Succeeds Act (ESSA), reauthorized through the Elementary and Secondary Education Act (ESEA) of 1965, mandates Per Pupil Expenditure reporting. This is a required federal report, generated from annual data submitted to the Office of Public Instruction (OPI) via the MAEFAIRS Trustees' Financial Report (TFS). The specific requirements for this report are detailed below, structured around five (5) key questions, WHO, WHAT, WHY, WHEN and WHERE. An appendix specifies the Fund, Program, Function and Object codes included in these reporting requirements.

WHO

Federal law requires each school, not each LEA, to report expenditures by school code (SC), regardless of enrollment, number of school buildings, or location. While the OPI allowed exceptions for FY 2019 and FY 2020, all districts are *required to report by school code as of FY 2021.*

District Type	Number of School Codes (SC's)	Required to Attach School Code to Expenditure String
EL	Single school codes (SC) with no separate elementary and middle school	No*
EL	Separate elementary and middle school – multiple school codes (SC)'s	Yes
HS	Single HS	No*
HS	Multiple HS's (larger school districts)	Yes
K-12	Separate elementary, middle, and high schools	Yes

LE's having only one school code do not need to enter the school code when reporting expenditures. The school code will be automatically assigned.

However, if a school does not have separate elementary and middle schools and makes expenditures in Funds 12, 15 or 82 on behalf of another district or entity, those expenditures must be reported in Step 9 of the TFS.

Possible Questions for District Leaders
When discussing the ESSA changes and new reporting requirements of districts, to report information in a new way, it is crucial to ensure leadership of the school, community members, and the public fully understand the meaning and implications 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 (or less)?

- Why are all the schools serving minority populations getting more (or less)?
- Why are all the high poverty schools getting more (or less)?
- What are you buying with this money?
- How do the dollars lead to – or not leading to - student achievement?
- What is the budget process that leads to these 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, but not school D?
- How are you considering resource equity in school improvement activities?
- How do I present this information to the public?

WHAT

The ESSA Per Pupil Expenditure (PPE) collection is divided into three main parts.

1. **Identification of Expenditure Strings**: Determining which expenditure strings are included in the PPE calculation.

2. **Allocation of Expenditures by School Code:** Assigning expenditures to individual school codes.

3. **Assignment of Expenditures to other LE's or Entities:** Allocating expenditures from Funds 12, 15 and 82 to other LEs or entities.
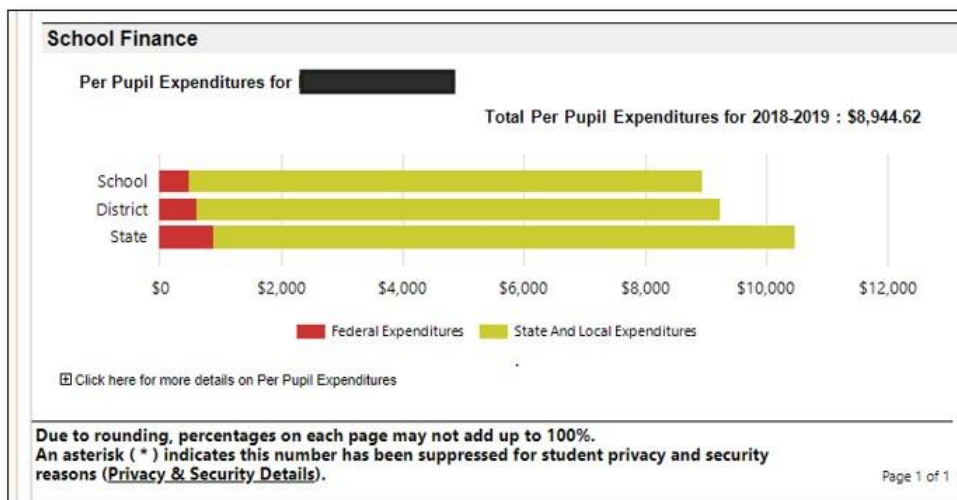
Districts are required to complete every part of this collection.

Step 1: Per Pupil Expenditure Calculation Detail

The **most basic formula** for calculating the Total Per Pupil Expenditures is the total reported expenditures divided by the October enrollment count.

$$\frac{\text{Total reported expenditures (included items) by State/local and federal funds}}{\text{Number of students enrolled } K - 12 \text{ in October}} = \text{Total Per Pupil Expenditure (by LE, school, or statewide)}$$

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.

School Finance

Per Pupil Expenditures for ▮▮▮▮▮▮▮

Total Per Pupil Expenditures for 2018-2019 : $8,944.62

	Federal Expenditures	State And Local Expenditures
School		
District		
State		

$0 $2,000 $4,000 $6,000 $8,000 $10,000 $12,000

⊞ Click here for more details on Per Pupil Expenditures

Due to rounding, percentages on each page may not add up to 100%.
An asterisk (*) indicates this number has been suppressed for student privacy and security reasons (**Privacy & Security Details**).

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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** Per Pupil Expenditure calculation summarizes all the included expenditures by school code (SC) and then divides that total by the October enrollment count. The excluded items are listed as a summary, not calculated at a per-student level.

The underlying data for this information is located in MAEFAIRS, under Data Entry – ESSA PPE Calculation, as well as additional views under Views – ESSA. Users with MAEFAIRS access can retrieve this data any time throughout the year. Explanations of how these numbers are calculated are provided below.

The funds listed in Appendix A appear under PPE Reporting as either "Include" (included in the calculation) or "No" (not included in the calculation). The following notes clarify these funding assignments.

- Include (by expenditure string): When applied, the program, function, and object coding rules will determine if the expenditure is included or excluded, depending on the **entire** expenditure string.
- No (by expenditure string): If the fund is listed as no, the reason for the exclusion is included.

For an expenditure to be included in the Per-Pupil Expenditure calculation, the accounting string must pass all the "INCLUDE" checks detailed in the subsequent sections (Program Code – Function Code – Object Code).

Fund Code	Program Code	Function Code	Object Code	Included in Calculation?
01 – General Fund	1xx (Yes)	1xxx (Yes)	1xx (Yes)	Yes
01 – General Fund	1xx (Yes)	21xx (Yes)	7xx (No)	No
50 – Debt Service Fund	1xx (Yes)	23xx (Yes)	1xx (Yes)	No (fund is excluded)

Step 2: Allocation of Expenditures by School Code

Cost Allocation – School Code or District Wide

If the accounting string passes all the "INCLUDE" checks listed in the following sections (Fund – Program Code – Function Code – Object Code), the function code level determines whether the expenditure must be reported by school code (SC).

Appendix B specifies which function codes are school level and district wide. If a function code is both "Include" and school the string should be reported by school code (SC) whenever possible.

Here are some examples (the fund for these examples will always be an included fund):

Program Code	Function Code	Object Code	Reported by School Code (SC)?
1xx (Include)	1xxx (Yes, School)	1xx (Yes)	Yes
1xx (Include)	21xx (Yes, School)	7xx (No)	No (excluded by Object Code)
1xx (Include)	23xx (Yes, District)	1xx (Yes)	No

Special Education, Including Cooperatives

Each district should allocate special education costs to the lowest level possible, which is the school code(SC) level. This allocation depends 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. Districts will have access to a report showing how many dollars were allocated to them.

For the next reporting cycle, the OPI will re-evaluate this calculation. OPI will assess whether allocating cooperative expenditures using special education counts instead of total enrollment, provides a more accurate method. Currently, the allocation is calculated based on the overall enrollment of participating districts within a cooperative.

General Exclusions

The ESSA PPE report card definitions include a general exclusions clause stating 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

- [Interstate Financial Reporting](#)
- [Report Card Guidance Final (PDF) (ed.gov)](#)
- [US Department of Education ESSA Information](#)
- [ESSA Act](#)

Step 3: Funds 12 (School Food Services), 15 (Miscellaneous Programs), 82 (Interlocal Agreement) Additional Reporting

This is the second half of the reporting requirement for the ESSA Per Pupil Expenditure report, which each district must complete. This section specifically applies to districts that report expenditures on behalf of other districts or entities (e.g., a unified school system or a cooperative). This does not usually apply to a K-12 district, unless providing food services to a private entity (e.g., private school or Head Start) or the prime agency for a multi-district (interlocal) agreement with another LE or entity.

Federal grants reported in the School Food Services Fund (12) or the Miscellaneous Programs Fund (15), must be reported to the proper LE and school code (SC), when one district is the prime applicant for another (typically EL and HS districts),. Similarly, expenditures from the Interlocal Agreement Fund (82) must also be reported to the correct LE and school code (SC).

The LE reporting the expenditures will complete Step 9 in the TFS Report, *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. The screen allows districts to report to another LE and school code (SC) (or to leave the LE and school code (SC) blank for non-school entities).

It is crucial the total expenditures for the reporting LE are not less than the expenditures reported as non-district expenditures. *****See Appendix F for notes on how to find and resolve corrective errors.***

Reported in Step 7 Expenditures

Fund	SC	Program	Function	Object	Amount
12		910	31xx	1xx	$15,000
12	1234	910	31xx	1xx	$20,000
12	1234	910	31xx	6xx	$12,000

In this example, the $15,000 reported as salary on Step 7 (910, 31xx, 1xx) is the maximum amount that can be reported. The remaining $20,000 in salary (910, 31xx, 1xx) cannot be assigned to another LE or entity in Step 9,

because it is already assigned to a school code (SC) in the reporting LE. Similarly, the $12,000 in supplies (910, 31xx, 6xx) cannot be reported to any other LE or entity in Step 9, because the entire amount has been assigned to one school code (SC) in the reporting LE.

WHY

Every Student Succeeds Act (ESSA) mandates school-based expenditure reporting for all states. This guidance is designed to help districts achieve statewide uniformity in complying with this federal requirement.

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

Effective with the 2018-2019 (FY 2019) school year data, all Local Education Agencies (LEAs) are required to report per-pupil expenditure data. Reporting must be at either the school level or LEA level and include allocations of district wide expenditures to schools, disaggregated by source of funds (state/local and federal).

School level expenditure reporting data will be submitted to the Office of Public Instruction (OPI) and subsequently posted to the Montana Report Card to fulfill ESSA reporting requirements. This is accomplished through the Trustees' Financial Summary (TFS), which requires expenditures be entered by school code (SC) for LEAs.

The goal of this reporting is to provide LEAs and local communities with an unprecedented opportunity to assess, affirm, and advocate for improved equity within school districts. It aims to provide a better understanding of the relationship between student outcomes and financial investments.

The OPI recognizes that this new requirement, along with 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 clear guidelines for fulfilling this school-level expenditure reporting requirement.

WHEN

Federal law mandates Per Pupil Expenditure data be posted to the annual Report Card. The Report Card is released by the beginning of the subsequent school year, or as soon as possible thereafter.

The Per Pupil Expenditure data is collected through the Trustees' Financial Summary (TFS) collection in August, following the close of the fiscal year. However, opportunities for corrections exist. Adjustments to the allocations by school code (SC) and additional reporting for Funds 12, 15 and 82 may be made through December 10th – provided these changes **do not affect** the fund balance in budgeted funds.

The process for submitting Per Pupil Expenditure Data corrections is consistent with TFS corrections and involves the following steps:

- Print the expenditure report: Obtain a printed copy of the expenditure report for the relevant fund.

- Indicate Corrections Clearly: On the printed report, mark the expenditure string and amount that needs to be reassigned to another LE/SC. Also, indicate the amount that should remain assigned to the current LE/SC.

- Sign and Date: Sign and date the expenditure report to validate corrections.

- Submit Electronically: Scan the completed and signed corrections and email them to OPISchoolFinance@mt.gov. For any assistance, you may contact is Andrea Mohammadi in School Finance at 406-444-1960.

- Receive Confirmation: Upon completion of the correction, you will receive an email confirmation. Confirmation allows you to review the updated ESSA Per-Pupil Expenditure information.

  ESSA Per-Pupil Expenditure Report Cards are published in February.

WHERE

As in previous years, districts are mandated to input TFS data into the MAEFAIRS system. LEAs are required to enter TFS data by school code (SC). The school code (SC) serves as an additional field within MAEFAIRS and can be located by searching for your county or performing an advanced search in the Montana School Directory Advanced Search (mt.gov).

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 ensure proper interface with MAEFAIRS.

If your current software only supports a 3-digit code, you will need to modify your files to ensure they can interface correctly with MAEFAIRS. This can be done through a "crosswalk" (a mapping system that translates one set of codes to another) or another suitable method. We recommend consulting with your software provider for specific guidance on how to manage school codes within their system

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

- All of the LE's expenditures must be entered in Step 7 of the TFS.

- If any of the expenditures entered in Step 7 (specifically, expenditures in Funds 12, 15 and 82) are made on behalf of another LE or entity, then that portion of the total expenditures should be

entered separately in Step 9 of the TFS .

- Matching Expenditure Strings: The expenditure strings entered in Step 9 must coordinate to the expenditure strings reported in Step 7.

- Amount Limitation: The Expenditure strings entered in Step 9 cannot exceed the amount that was originally entered in Step 7 for that specific expenditure string. It must be less than or equal to the Step 7 amount.

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.	Include – 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 buses or the operation of the pupil transportation program.	Include – 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.	Include – by expenditure string *(minor equipment)*
12 – School Food Services Fund Governmental Fund	20-10-207	Used to account for school food service operations, including state and federal reimbursements.	Include – 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.	Include – 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.	Include – 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.	Include – by expenditure string **Additional Reporting may be Required**
17 – Adult Education 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	Include – by expenditure string (**only Advanced Opportunities Aid program**

Fund	MCA	Purpose of Fund	ESSA Per Pupil
		basic education programs financed by state appropriations and federal grants must be accounted for in the Miscellaneous Programs Fund (15).	**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	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.	Include – by expenditure string
21 – Compensated Absence 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.	Include – 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.	Include – by expenditure string
25 – State Mining Impact Fund	90-6-307 90-6-309	Used for account for property tax prepayments from a mineral developer.	Include – 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.	Include – by expenditure string
27 – Litigation Reserve Fund	20-9-515	Used for paying legal settlements and court judgments ordered against the district.	Include – 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.	Include – by expenditure string
29 – Flexibility 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	Include – by expenditure string

Fund	MCA	Purpose of Fund	ESSA Per Pupil
		program, Transformational Learning program, and the Advanced Opportunity Act program.	
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	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.	Include – by expenditure string
61 – Building Reserve Fund	20-9-502	Comprised of 4 sub funds: Safety Sub-fund – used for expenditures related to school and student safety and security; Voted Levy Sub-fund – 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 Sub-fund – used to account for a permissive levy for the purpose of school major maintenance aid projects; Transition Levy Sub-fund – used to account for transition costs associated with opening, closing, replacing, consolidating, annexing, or expanding a district or school.	Include 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	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

Fund	MCA	Purpose of Fund	ESSA Per Pupil
Service Fund Proprietary 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
77 – Miscellaneous Internal Service 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	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	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.	Include – by expenditure string
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	20-9-504	Used to account for revenues and expenditures related to other miscellaneous trust-type activities	No – private trust fund

Fund	MCA	Purpose of Fund	ESSA Per Pupil
		where the trust agreement allows both principal and interest to be used for purposes that do not support district programs.	
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
87 – Claims Clearing 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	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

14

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
378	State BASE Limit Increase Payment	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
398	State Career and Technical Education – JROTC	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

Program Code	Program Code Description	ESSA Per Pupil?
413	Title VI, Part A, Indian Education	Yes
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 High School Equivalency 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
737	ARP – DPHHS Reopening Schools Grant	Yes
738	ARP – Homeless Children and Youth	Yes
739	ARP – FCC Emergency Connectivity Program	No
740	ARP – Coronavirus State & Local Fiscal Recovery	No
756	ARP – IDEA, Part B, Special Education	Yes
757	ARP – IDEA, Special Education Preschool	Yes

Program Code	Program Code Description	ESSA Per Pupil?
758	ARP – DPHHS IDEA, Part C, Infants and Family	No
785	ARP – State School Emergency Relief Fund – Basic	Yes
786	ARP – State School Emergency Relief Fund – Supplemental	Yes
787	ARP – State School Emergency Relief Fund – Learning Loss	Yes
788	ARP – State School Emergency Relief Fund – Summer Enrichment	Yes
789	ARP – State School Emergency Relief Fund – Afterschool Programs	Yes
8XX	Community Services Programs	No
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
910	Food Services	Yes
920	Enterprise or Internal Service Programs	No
996	Transfers for Transformational Learning	No
998	Transfers for School Safety & Security to/from Building Reserve Fund	No
999	Undistributed	No

APPENDIX C
Function Code Inclusion/Exclusion

Function Code	Function Description	ESSA Per Pupil?
1XXX	Instruction	Yes
21XX	Support Services - Students	Yes
221X	Improvement of Instruction Services	Yes
222X	Educational Media Services	Yes
23XX	Support Services - General Administration	Yes
24XX	Support Services - School Administration	Yes
25XX	Support Services - Business	Yes
258X	Administrative Technology Services	Yes
26XX	Operation and Maintenance of Plant Services	Yes
27XX	Student Transportation Services	Yes
3XXX	Operation of Non-Educational Services	No
31XX	Food Services	Yes
32XX	Enterprise Services	No
33XX	Community Services	No
34XX	Extracurricular – Activities **(Exclude in Fund 84 Only)**	**Varies**
35XX	Extracurricular – Athletics **(Exclude in Fund 84 Only)**	**Varies**
4XXX	Facilities Acquisition and Construction Services	No
5XXX	Debt Service	No
51XX	General Obligation Bonds, Special Assessments, SIDs and Interest	No
52XX	Capital Leases or Long-Term Notes with the Board of Investments	No
53XX	Interest on Registered Warrants	No
61XX	Operating Transfers to Other Funds	No
62XX	Resources Transferred to Other School Districts or Cooperatives	No
63XX	Refunding Bonds	No
9999	Undistributed	No

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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**
*564	Educational Fees to In-State Treatment 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**

Object Code	Object Code Description	ESSA Per Pupil?
9XX	**Other Uses of Funds - OPI USE ONLY**	N/A
910	Operating Transfers to Other Funds	No
911	Transfers for School Safety and Security to/from Building Reserve Fund	No
912	Transfers for the Building Reserve Permissive Sub-fund	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 expenditure 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, 562,563, and 564 accounts in the detailed expenditures screen will be removed from the ESSA calculation and excluded from the per pupil cost.

Appendix E
Function Code School Level/District Wide

If an expenditure string contains an included function code designed as School Level, it should be entered at the school level where possible. Any expenditure strings entered without a school code will be divided among all schools by enrollment.

An expenditure string that contains an included function code designated as District Wide will be divided among all school codes by enrollment – regardless of what is individually assigned to a school code.

Function Code	Function Description	School Level or District Wide?
1XXX	Instruction	School Level
21XX	Support Services - Students	School Level
221X	Improvement of Instruction Services	School Level
222X	Educational Media Services	School Level
23XX	Support Services - General Administration	District Wide
24XX	Support Services - School Administration	District Wide
25XX	Support Services - Business	District Wide
258X	Administrative Technology Services	District Wide
26XX	Operation and Maintenance of Plant Services	District Wide
27XX	Student Transportation Services	School Level
31XX	Food Services	School Level
34XX	Extracurricular – Activities **(Exclude in Fund 84 Only)**	School Level
35XX	Extracurricular – Athletics **(Exclude in Fund 84 Only)**	School Level

Appendix F

When completing the ESSA expenditure section in the TFS and the following validation error occurs:

An amount entered for an expenditure string in LE Per Pupil Ex Reporting - Additional exceeds the amount entered for an expenditure string from Expenditures for Fund 12, 15 and/or 82. Recheck coding and amounts. (TFSADD-C02)

To troubleshoot the validation error, complete the following steps:

While in the TFS section Step 9, run the report View Excell ESSA PPE Ex Comparison Rpt. Open the generated Excel report. Hide columns L, M, N. Make sure columns K and O are side by side. In column Q enter the formula **=O23 – K23** see examples below.

Copy the formula from the top to bottom of the sheet. Cells that have a positive number indicate that an expenditure string entered in Step 7: Expenditures is less than the expenditure string entered into Step 9 ESSA LE Per Pupil Exp Reporting Fund 12/15/82. The amount in column) can be equal to or less than column K but **cannot** be greater.