



ESSA PER PUPIL EXPENDITURE REPORTING

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Putting Montana Students First **A+**

AGENDA

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

ESSA PER PUPIL EXPENDITURE REPORTING

PART A – IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES

Subpart 1 – Basic Program Requirements

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

(h) REPORTS

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

ESSA PER PUPIL EXPENDITURE REPORTING

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

Including...

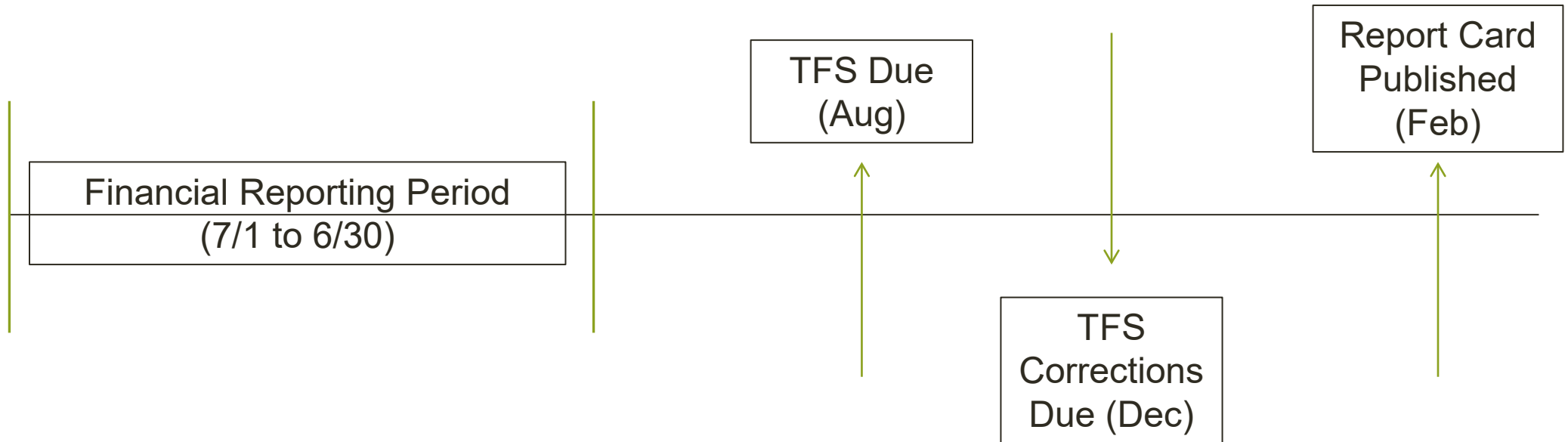
(x) The per-pupil expenditures of Federal, State and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal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

TIMELINE

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

The OPI publishes these report cards in February.

TIMELINE



ESSA PER PUPIL EXPENDITURE REPORTING

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

=

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

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

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

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

ESSA GUIDANCE DOCUMENT

ADDITIONAL INCLUSIONS – FUND 12/15/82

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

ADDITIONAL INCLUSIONS – FUND 12/15/82

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

ADDITIONAL INCLUSIONS – FUND 12/15/82

Example:

\$100 High School Expenditure in Fund 12

EL: \$75 HS: \$25 OR

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

(may also assign to a non-school entity)

ADDITIONAL INCLUSIONS – COOPERATIVE EXPENDITURES

Cooperatives report expenditures in the TFS for funds:

- Retirement Fund
- Miscellaneous Programs Fund
- Interlocal Agreement Fund

ADDITIONAL INCLUSIONS – COOPERATIVE EXPENDITURES

Cooperative expenditures are divided by total enrollment of participating districts

Example:

School 1: 50 students

School 2: 25 students

School 3: 25 students

ADDITIONAL INCLUSIONS – COOPERATIVE EXPENDITURES

Cooperative expenditures are divided by total enrollment of participating districts

\$1,000 expenditure

School 1: 50 students (\$500)

School 2: 25 students (\$250)

School 3: 25 students (\$250)

DATA ENTRY IN MAEFAIRS

Two Options for Data Entry

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

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

DATA ENTRY IN MAEFAIRS

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

REPORTS IN MAEFAIRS

Reports/TFS

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

REPORTS IN MAEFAIRS

Views/ESSA

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

REPORTS IN MAEFAIRS

Data Entry/TFS/Step 7: Expenditures/Fund

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

COMMON MISTAKES

Entering Partial School Code Data

Example:

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

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

What happens?

COMMON MISTAKES

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

COMMON MISTAKES

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

COMMON MISTAKES

Not Entering 12/15/82 Additional Expenditures

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

Skews per pupil expenditures for both entities

COMMON MISTAKES

Not Entering Expenditures by School Code

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

ESSA REPORT CARDS IN GEMS

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

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

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

ESSA REPORT CARDS ON OPI

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

[Report Card \(mt.gov\)](https://opi.mt.gov/essa-report-card)

➤ View by State/District/School

QUESTIONS?



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