ESSA PER PUPIL EXPENDITURE REPORTING

MASBO JUNE 2022

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WHAT IS ESSA PER PUPIL EXPENDITURE REPORTING?

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.

WHAT IS ESSA PER PUPIL EXPENDITURE REPORTING?

Per Pupil Expenditure reporting is combined with other data to create a report card for each school in the state. Other data elements include:

- State Assessment Data
- School Improvement Plans
- Student Achievement by Subgroup
- High School Graduation Rates
- Civil Rights Data Collection Information
- Post Secondary Enrollment Data
- Educator Qualifications

FINANCIAL DATA

Two Components

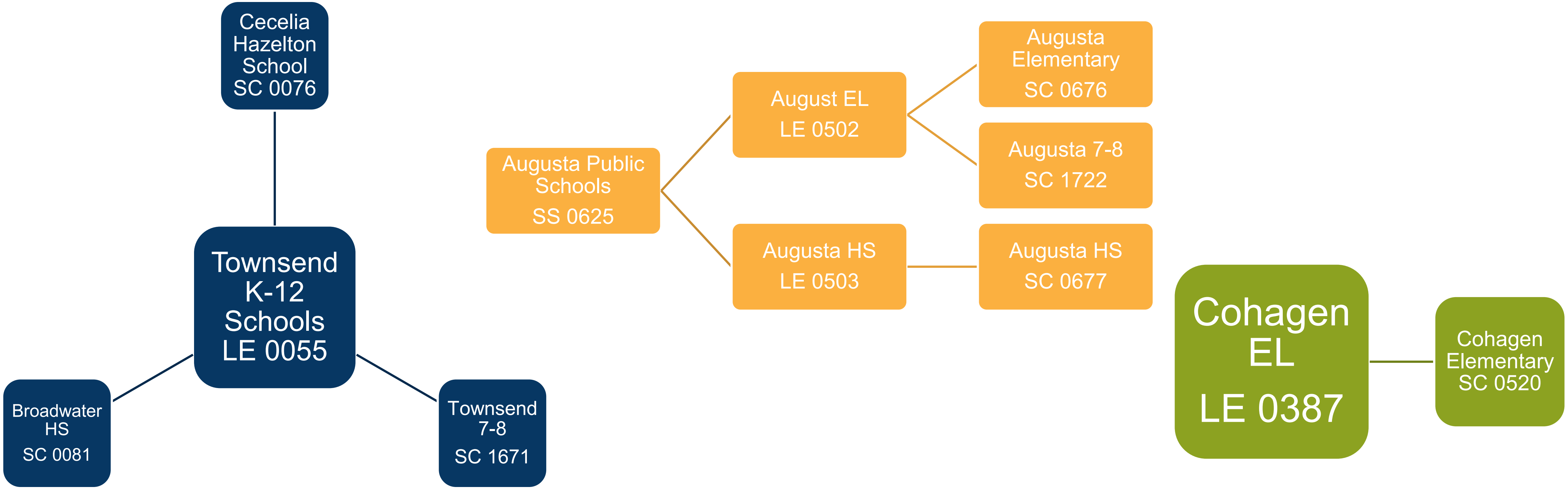
1. Expenditures allocated by SC
2. Expenditures shared with another LE or entity (Funds 12, 15, 82)

EXPENDITURES ALLOCATED BY SC

Who reports by SC?

- ➢ Every LE with more than 1 SC
- ➢ Regardless of:
  - ✓ Size
  - ✓ Address
  - ✓ Location

EXPENDITURES ALLOCATED BY SC



EXPENDITURES ALLOCATED BY SC

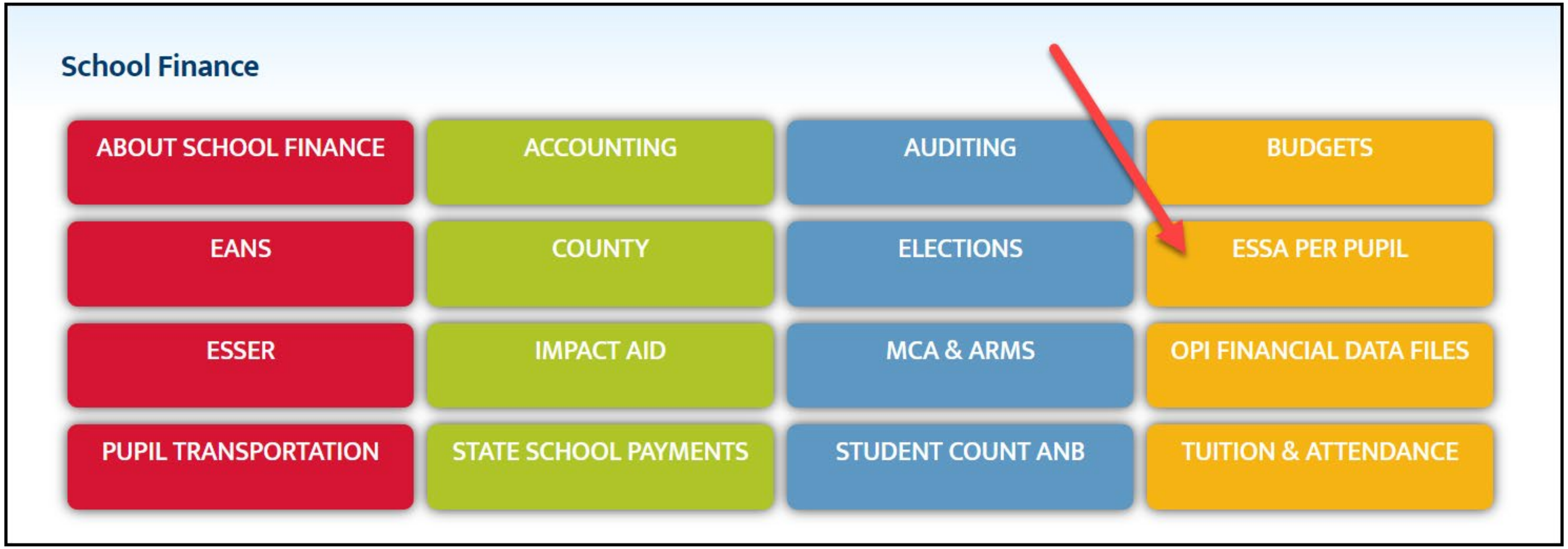
If I have only one SC am I off the hook?

NO: Must still account for expenditures in Funds 12, 15 and 82

EXPENDITURES ALLOCATED BY SC

How do I know what to code to a SC?

ESSA Per Pupil Expenditure Reporting



EXPENDITURES ALLOCATED BY SC

First: Is the Fund 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 *(minor equipment)*

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

EXPENDITURES ALLOCATED BY SC

Second: Is the Program Code Included?

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

EXPENDITURES ALLOCATED BY SC

Third: Is the Function Code Included?

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

EXPENDITURES ALLOCATED BY SC

Fourth: Is the Object Code Included?

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**

EXPENDITURES ALLOCATED BY SC

If all of these are “yes” the Function Code determines whether it is reported by SC or left district-wide (no SC, divided by enrollment)

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

FTE ALLOCATION

Elementary SC 0001

A=Teacher .25 FTE
Cost to Elementary 0001 $18,750

Middle School SC 0002

A=Teacher .25 FTE
Cost to Middle School $18,750

High School SC 0003

A=Teacher .50 FTE
Cost to High School $37,500

Employee A is employed by a K-12 district. Employee A is assigned to the elementary, middle and high school. Employee A makes $75,000 per year. Employee A costs will be distributed to each School based on FTE Hours.

FTE ALLOCATION

Use the TOE screens in TEAMS to find the FTE for each staff member.

210456	GREEN, BARBARA	Whitewater School	Substitute Teacher	0.000
201958	Hammond, Carly	Whitewater High School	Facilitator/ Distance Learning	0.500
201958	Hammond, Carly	Whitewater 6-8	Extracurricular	0.000
201958	Hammond, Carly	Whitewater 6-8	Teacher - General Education	0.500
201958	Hammond, Carly	Whitewater 6-8	Coach	0.000
201958	Hammond, Carly		Substitute Non-teacher	0.000
66530	Hanley, Tracy	Whitewater School	Teacher - General Education	1.000

FTE ALLOCATION

Use the Preliminary Quality Educator Report – lists all FTE by school (don’t worry about the “Included in Payment” column – that’s eligibility for QEC)

Staff Name	SEID#	Position Code	Staff FTE for Position	Staff FTE Included in Payment
Cummings, Darin D	61738	AD34	0.125	0.125
Cummings, Heidi M	62151	SP21	0.129	0.129
Cummings, Heidi M	62151	SP22	0.129	0.129
Cummings, Heidi M	62151	TC02	0.112	0.112
Hanley, Tracy M	66530	TC01	1.000	1.000
Little, McKinnon	220593	TC01	1.000	1.000
Wasson, Charlene Marie	69215	TC01	0.160	0.160
		Educator License Assignments Totals	2.655	2.[illegible]55

FUND 12, 15, 82 EXPENDITURES

- There are three “shared” funds (funds in which a district may combine with another district or entity to share expenditures)
  - ✓ School Food Services Fund (12)
  - ✓ Miscellaneous Programs Fund (15)
  - ✓ Interlocal Agreement Fund (82)
- The district that is collecting the revenues and making expenditures for the member districts is the Prime applicant
- The Prime applicant reports all revenues and expenditures in the appropriate fund(s) in the TFS (Step 7 Expenditures)
- ***Additionally***, the Prime applicant reports expenditures made <u>for member districts</u> (or entities) in Step 9 ESSA LE Per Pupil Exp Reporting

FUND 12, 15, 82 EXPENDITURES

Instructions for **PRIME** agency:

- ➢ Report all expenditures in Step 7 expenditures
  - ✓ Expenditures for the LE should be assigned a SC, where applicable
  - ✓ Expenditures made for member LE’s should ***not*** be assigned to a SC
- ➢ Report expenditures for member districts in Step 9 – and assign a LE and SC where possible (if a non-school entity, leave LE and SC blank)

FUND 12, 15, 82 EXPENDITURES

Instructions for **MEMBER** agency:

- Run the report ESSA Expenditures from Other Districts (Reports/TFS/ESSA Expenditures from Other Districts)
- Verify that the correct expenditures have been assigned
- If there is a discrepancy, contact the Prime applicant to make adjustments

FUND 12, 15, 82 EXPENDITURES NEW PICTURES SAYING STEP 7 AND STEP 9

Expenditures

SC	Program Code	Function Code	Object Code	PRC	Amount	
	910	31XX	4XX		20.46	Select
	910	31XX	5XX		30.00	Select
	910	31XX	6XX		14,525.43	Select
1125	910	31XX	4XX		27.26	
1125	910	31XX	5XX		[illegible]	
1125	910	31XX	6XX		19,3[illegible]	
1775	910	[illegible]	4XX		[illegible]	
1775	910	31XX	5XX		[illegible]	
177[illegible]	[illegible]	[illegible]	6XX		14,5[illegible]	
					48,5[illegible]	

Step 7: Expenditures

LE Per Pupil Ex Reporting- 12/15/82 Expenditures

Show 5 items per page

LE Assigned	SC Assigned	Program Code	Function Code	Object Code	PRC	Amount	
0862	1126	910	31XX	4XX		20.46	Select
0862	1126	910	31XX	5XX		30.00	Select
0862	1126	910	[illegible]	[illegible]		[illegible]	[illegible]
						[illegible]5.89	

Step 9: ESSA LE Per Pupil Exp Reporting

ESSA PER PUPIL EXPENDITURE

Due Date:

With the TFS in AUGUST.

*Minor corrections *may be made through the December 10th deadline for TFS changes.*

Districts should verify their school code allocations prior to submission of the initial TFS/Budget

ESSA PER PUPIL EXPENDITURE

Data Verification

Views>ESSA>

- Per Pupil Expenditure View
- Rollup ESSA Reporting LE Expenditures

Reports>TFS>

- ESSA Expenditures from Other Districts

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