



Please go to the following link and print or download the document:

[ESSA Per Pupil Expenditure Reporting](#)

ESSA PER PUPIL EXPENDITURE REPORTING

Andrea Mohammadi (406) 444-1960

&

Laci Novark (406) 444-4401

OPI School Finance 2023

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 federal requirements.

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.

The full content can be found by clicking
the link below:



[ESSA Legislation Table of Contents - Office of Elementary
and Secondary Education](#)

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 in this report can be found in GEMS. Federal and state data elements required :

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

REPORT CARDS

Report cards are published on the OPI webpage (in GEMS):

[Report Card \(mt.gov\)](#)

For School Finance we are looking at the three sections below:

State Report Card

District Report Card

School Report Card

REPORT CARD DISTRICT

2021-22 District Report Card



Belgrade Elem

312 N Weaver
Belgrade, MT 59714

Grades Served: K - 8

Student Enrollment: 2,356

Per Pupil Expenditures: \$10,970.41

Montana Accountability System

As required under the Every Student Succeeds Act (ESSA), Montana developed an accountability system to meaningfully differentiate schools by the support needed.

Schools are identified as one of the following:

- [Comprehensive Support & Improvement \(CSI\) Schools](#)
- [Targeted Support & Improvement \(TSI\) Schools](#)
- [Universal Support Schools](#)

Schools Within District

Click below for detailed information about each school

- [Belgrade Middle School](#)
- [Ridge View Elementary](#)
- [Saddle Peak Elementary](#)
- [Story Creek Elem](#)

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](#)) or the data was either not available or could not be reported. For more information about why data may not be available or reported, visit the [Report Card Information](#) page.

[Report Card Definitions & Methodology](#)

Click here for more detail about Accountability

REPORT CARD SCHOOL

2021-22 School Report Card



Belgrade Middle School

410 Triple Crown Road
Belgrade, MT 59714

Grades Served: 5-8

Student Enrollment: 1,066

Per Pupil Expenditures: \$10,727.32

Montana Accountability System

As required under the Every Student Succeeds Act (ESSA), Montana developed an accountability system to meaningfully differentiate schools by the support needed.

Schools are identified as one of the following:

- [Comprehensive Support & Improvement \(CSI\) Schools](#)
- [Targeted Support & Improvement \(TSI\) Schools](#)
- [Universal Support Schools](#)

Click here for more detail about Accountability

School Accountability Designation

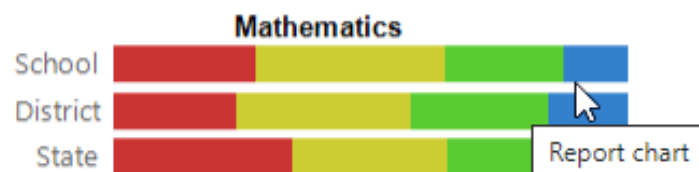
Universal Support

[Report Card Definitions & Methodology](#)

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](#)) or the data was either not available or could not be reported. For more information about why data may not be available or reported, visit the [Report Card Information page](#).

REPORT CARD

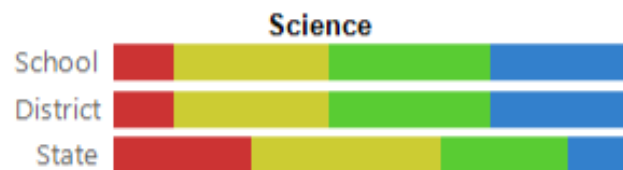
Student Achievement Scores



	Novice	Nearing Proficient	Proficient	Advanced
School	26%	37%	23%	13%
District	24%	34%	27%	16%
State	35%	30%	21%	14%



	Novice	Nearing Proficient	Proficient	Advanced
School	22%	25%	39%	15%
District	21%	24%	35%	20%
State	30%	24%	29%	17%



	Novice	Nearing Proficient	Proficient	Advanced
School	12%	30%	32%	27%
District	12%	30%	32%	27%
State	27%	37%	24%	12%

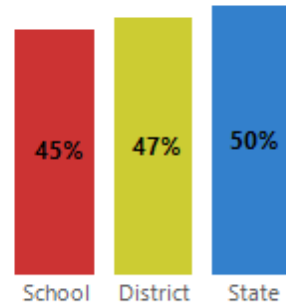
■ Novice
 ■ Nearing Proficient
 ■ Proficient
 ■ Advanced

[Click here for more detail about Student Achievement](#)

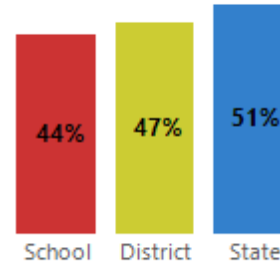
REPORT CARD

Student Achievement Progress Scores

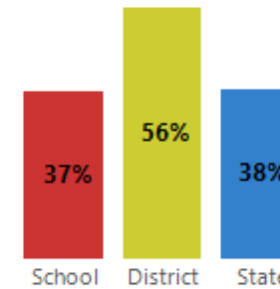
% of students showing progress in Reading



% of students showing progress in Mathematics



% of English Learners showing progress toward English proficiency



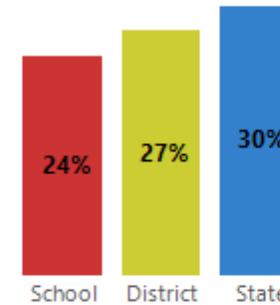
English Learners

# English Learners	26
# Assessed	25
% Achieved Proficiency	12 %
% Students Showing Progress on the EL Assessment	37 %

School Attendance

☐ % of students with at least 95% attendance for the entire school year

[Click for more information on Attendance](#)



REPORT CARD

Educator Qualifications

[Click here for details on Educator Qualifications \(inexperienced educators, emergency provisional licenses, educators working out of field\)](#)

School Quality, Climate, and Safety

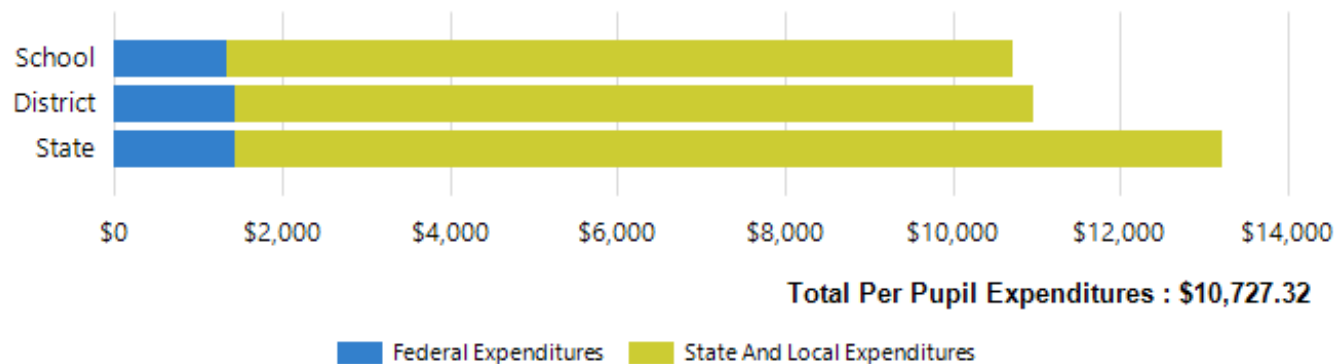
Source: Civil Rights Data Collection [as published by the US Department of Education Office of Civil Rights](#).

An asterisk (*) indicates this number has been suppressed for student privacy and security reasons ([Privacy & Security Details](#)).

[Click here for details on Montana Civil Rights Data Collection](#)

School Finance

Per Pupil Expenditures for Belgrade Middle School



[Click here for more details on Per Pupil Expenditures](#)

REPORT CARD

Several places in the report card says “click here for more details”:

Educator Qualifications

[Click here for details on Educator Qualifications \(inexperienced educators, emergency provisional licenses, educators working out of field\)](#)

School Quality, Climate, and Safety

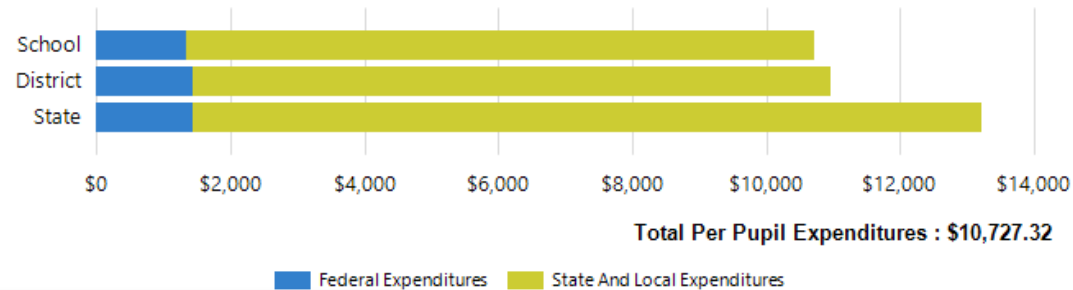
Source: Civil Rights Data Collection [as published by the US Department of Education Office of Civil Rights](#).

An asterisk (*) indicates this number has been suppressed for student privacy and security reasons ([Privacy & Security Details](#)).

[Click here for details on Montana Civil Rights Data Collection](#)

School Finance

Per Pupil Expenditures for Belgrade Middle School



[Click here for more details on Per Pupil Expenditures](#)

REPORT CARD

Per Pupil Expenditures For School Year 2021-2022	Belgrade Middle School
LEA Membership	1,066
School Level Direct Costs	
Federal Expenditures	\$1,119.92
State/Local Expenditures	\$7,218.21
School Level Total	\$8,338.13
District Wide Indirect Costs	
Federal Expenditures	\$220.59
State/Local Expenditures	\$2,168.60
District Wide Total	\$2,389.19
Total Per Pupil Expenditures	\$10,727.32
Total Expenditure Exclusion Amounts	\$2,385,266.84
Total School Expenditures	\$11,435,323.38

For more information about Per Pupil Expenditures, please visit the [ESSA & Per Pupil Expenditures page](#).

HOW PPE IS CALCULATED: INCLUDED AND NOT INCLUDED

$$\frac{\text{Current Expenditures disaggregated by State, Local, and Federal Funds}}{\text{Number of Students Enrolled in K-12}} = \text{Per Pupil Expenditures}$$

What's Included:

- School salaries and benefits for staff
- Instruction and support operational costs
- Administration costs
- Federally funded education programs such as Title I
- Interlocal Agreement Fund (82)
- Transportation Fund (10) and School Food Services Fund (12)

What's NOT Included:

- All proprietary funds
- Adult education and community service programs
- Traffic education
- Capital outlay for land, school construction and equipment
- Debt service
- Out of district tuition payments

Funds 70-79 Enterprise and Internal Service Funds



FINANCIAL DATA

Two Components to ESSA Reporting:

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

EXPENDITURES ALLOCATED BY SC

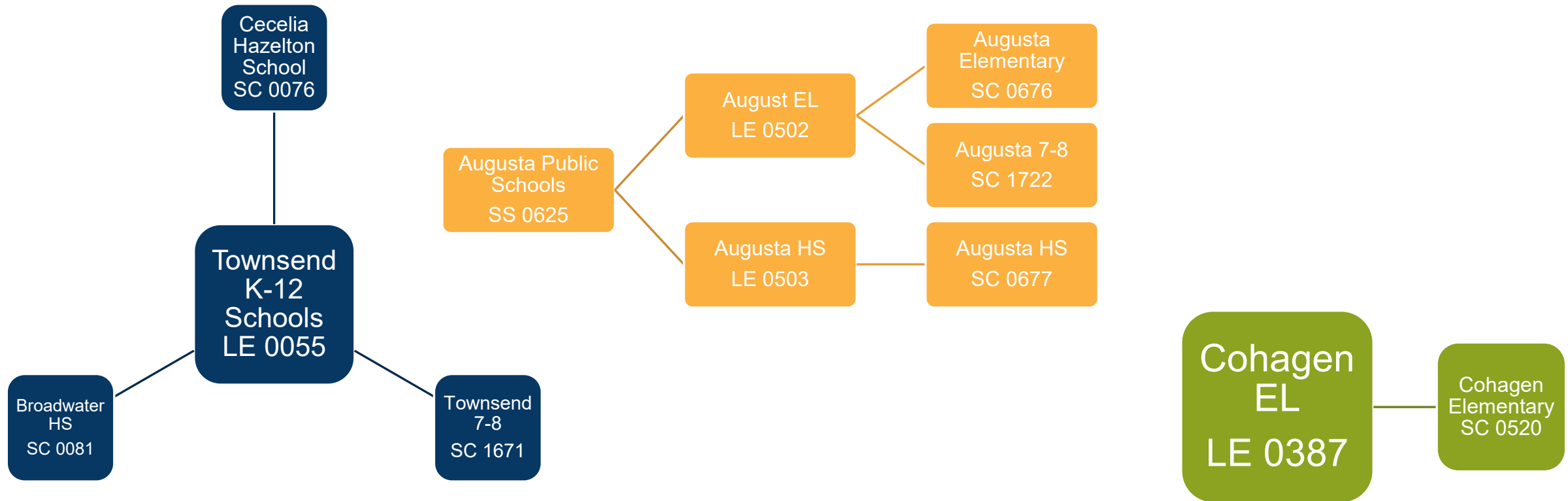
Who reports by SC?

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

SCHOOL CODES

CO	Co Name	SS	Ss Name	Le	Le Name	SC	Sc Name	
05	Carbon	0244	Red Lodge Public Schools	0056	Red Lodge Elem	1542	Mountain View School	} More than 1 SC
05	Carbon	0244	Red Lodge Public Schools	0056	Red Lodge Elem	1637	Roosevelt Junior High	
05	Carbon	0244	Red Lodge Public Schools	0057	Red Lodge H S	0084	Red Lodge High School	
05	Carbon	0245	Bridger K-12 Schools	0059	Bridger K-12 Schools	0085	Bridger Elementary School	
05	Carbon	0245	Bridger K-12 Schools	0059	Bridger K-12 Schools	0086	Bridger High School	
05	Carbon	0245	Bridger K-12 Schools	0059	Bridger K-12 Schools	1672	Bridger 7-8	
05	Carbon	0246	Joliet Public Schools	0060	Joliet Elem	0087	Joliet School	
05	Carbon	0246	Joliet Public Schools	0060	Joliet Elem	1635	Joliet Middle School	
05	Carbon	0246	Joliet Public Schools	0061	Joliet H S	0088	Joliet High School	
05	Carbon	0253	Roberts K-12 Schools	0069	Roberts K-12 Schools	0095	Roberts School	
05	Carbon	0253	Roberts K-12 Schools	0069	Roberts K-12 Schools	0096	Roberts High School	
05	Carbon	0253	Roberts K-12 Schools	0069	Roberts K-12 Schools	1673	Roberts 7-8	
05	Carbon	0255	Fromberg K-12	0072	Fromberg K-12	0098	Fromberg School	
05	Carbon	0255	Fromberg K-12	0072	Fromberg K-12	0099	Fromberg High School	
05	Carbon	0255	Fromberg K-12	0072	Fromberg K-12	1674	Fromberg Middle School	
05	Carbon	0257	Belfry K-12 Schools	0076	Belfry K-12 Schools	0102	Belfry School	
05	Carbon	0257	Belfry K-12 Schools	0076	Belfry K-12 Schools	0103	Belfry High School	
05	Carbon	0257	Belfry K-12 Schools	0076	Belfry K-12 Schools	1675	Belfry 7-8	
05	Carbon	1069	Luther Elementary	1231	Luther Elem	0091	Luther School	} 1 SC

EXPENDITURES ALLOCATED BY SC



EXPENDITURES ALLOCATED BY SC

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

NO: If expenditures are made on behalf of another district or entity (unified school district or cooperative), the expenditures must be accounted for in Funds 12, 15 and 82.

ESSA LE Per Pupil Exp Reporting - Fund 12/15/82

Use this Step **ONLY** to report expenditures made on behalf of another district (LE) or entity. Expenditures for the selected LE should be made in Step 7.

Fiscal Year: 2022 ▼

LE: ▼

Fund Code: ▼

[View Excel ESSA PPE Ex Details](#) [Go To Expenditures](#)

LE Per Pupil Exp Reporting- 12/15/82 Import File:

[Choose File](#) No file chosen

[Click Browse to select the file to import your LE Per Pupil Ex Reporting- 12/15/82 records.](#)

[Import LE Per Pupil Exp Reporting- 12/15/82](#)

Importing a File will Require the District to Include All Applicable Fund Entries on the Import.

If you have any questions about the LE Per Pupil Exp Reporting - 12/15/82, contact Andrea Mohammadi at (406) 444-1960 Or Andrea.Mohammadi@mt.gov or contact Laci Novark at (406) 444-4401 or Laci.Novark@mt.gov.

**Step 9: ESSA LE Per Pupil Exp Reporting - Fund
12/15/82**

EXPENDITURES ALLOCATED BY SC

How do I know what to code to a SC?

ESSA Per Pupil Expenditure Reporting

School Finance

Welcome to School Finance

We hope you like the new look and find it easier to navigate. We are here to help, so if you are having difficulty finding what you need please let us know.



Important School Finance News and Updates

FY 2024 PRELIMINARY GENERAL FUND
BUDGET DATA SHEETS- PRE SESSION

- › About School Finance
- › Accounting
- › Auditing
- › Budgets
- › County
- › Elections
- › ESSA Per Pupil
- › Impact Aid
- › OPI Financial Data Files
- › Pupil Transportation
- › Session History
- › State School Payments
- › Student Count ANB
- › Tuition & Attendance
- › Webinars

› School Finance Updates

› School Finance Application Resources

School Finance- ESSA

› ESSA PPE Webinar Links

› Trainings

▼ Guidance & Documents

- [ESSA Per Pupil Expenditure Reporting](#)
- [Additional Expenditures Upload Template](#)
- [Expenditures Upload Template](#)

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?

<u>Program Code Inclusion/Exclusion</u>		
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, our system will divide by enrollment for the school)

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

EXAMPLE #1

Expenditure String

General Fund (01), 1XX, 1XXX, 1XX

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

Program Code	Program Code Description	ESSA Per Pupil
1XX	Regular Education Programs – Elementary/Secondary	Yes

Function Code	Function Description	ESSA Per Pupil
1XXX	Instruction	Yes

Object Code	Object Code Description	ESSA Per Pupil
1XX	Personal Services - Salaries	Yes

EXAMPLE #1

Expenditure String

General Fund (01), 1XX, 1XXX, 1XX

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

EXAMPLE #1

- Fund – Included (yes)
- Program – Included (yes)
- Function – Included (yes)
- Object – Included (yes)
- *Function Code is indicated “School Level” – so the expenditure string should be reported with a SC whenever possible*

EXAMPLE #2

Expenditure String

General Fund (01), 1XX, 1XXX, 7XX

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

Program Code	Program Code Description	ESSA Per Pupil
1XX	Regular Education Programs – Elementary/Secondary	Yes

Function Code	Function Description	ESSA Per Pupil
1XXX	Instruction	Yes

Object Code	Object Code Description	ESSA Per Pupil
*564	Educational Fees to In-State Treatment Facilities	No
6XX	Supplies and Materials	Yes
7XX	Property and Equipment Acquisition	No
8XX	Other Objects	Yes

EXAMPLE #2

- Fund – Included (yes)
- Program – Included (yes)
- Function – Included (yes)
- Object – Not Included (no)

Do not report the expenditure by SC – it is not included in the ESSA PPE Calculation

EXAMPLE #3

Expenditure String

General Fund (01), 1XX, 23XX, 1XX

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

Program Code	Program Code Description	ESSA Per Pupil
1XX	Regular Education Programs – Elementary/Secondary	Yes

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

Object Code	Object Code Description	ESSA Per Pupil
1XX	Personal Services - Salaries	Yes

EXAMPLE #3

Expenditure String

General Fund (01), 1XX, 23XX, 1XX

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

EXAMPLE #3

- Fund – Included (yes)
- Program – Included (yes)
- Function – Included (yes)
- Object – Included (yes)

Function Code is indicated “District Wide” – so the expenditure string should NOT be reported with a SC

EXPENDITURES ALLOCATED BY SC

Federal Regulations:

This is a link to commonly asked Questions and Answers

[Report Card Guidance Final \(PDF\) \(ed.gov\)](#)

Page 38 H-1

What information must the state and local report cards include on per pupil expenditures?

DO'S AND DON'TS

- DO: Report included expenditures by SC, when the function code indicates “school level”, whenever possible.
- DO: Use your accounting software’s functionality to code expenditures as they happen (contact your representative for additional guidance).
- DO: Use an allocation method (such as FTE or usage) to divide expenditures.
- DO NOT: Divide expenditures by enrollment our system does it already. If it is divided by enrollment, it should be reported without a school code.

DO'S AND DON'TS

Accounting Software Functionality

- Make sure that you have the most up to date software.
- Use the SC field where appropriate (if an expenditure is for a particular school, code to the school – if it is for all schools equally, use district wide).
- Contact your software vendor if you have questions.

DO'S AND DON'TS

If an expenditure is for a specific school/grade, report that expenditure by SC:

- Teacher salaries (if sharing with another school, pro-rate by the FTE entered in TEAMS)
- Supplies
- Paraprofessional support
- If an expenditure is shared between schools and cannot be divided by SC, leave that expenditure without a SC (even if the function code indicates school level):
- Utility Expense

*It is perfectly acceptable to have the same expenditure string with
AND without a SC*

CALCULATION OPTIONS

- Salary allocations should be made based on FTE (from TEAMS) **Set this up in your software system*
- Some funds, particularly the Transportation Fund (10) and School Food Services Fund (12) may best be allocated to SC by **usage**, rather than enrollment **May divide the expenses at the end of the year or as the expense is incurred*

FTE ALLOCATION

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.

Elementary SC 0001

Middle School SC 0002

High School SC 0003

A=Teacher .25 FTE

Cost to Elementary 0001 \$18,750

A=Teacher .25 FTE

Cost to Middle School \$18,750

A=Teacher .50 FTE

Cost to High School \$37,500

FTE ALLOCATION

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

Mountain View School	Teacher - Title I	0.500	
Roosevelt Junior High	Teacher - Title I	0.500	

Red Lodge Elementary	Superintendent	0.580	
Red Lodge High School	Superintendent	0.420	

FTE ALLOCATION

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

SEID#	Position Code	Staff FTE for Position	Staff FTE Included in Payment
65334	AD34	0.725	0.725
208417	TC01	1.000	1.000
82591	TC02	0.500	0.500
Educator License Assignments Totals		9.850	9.850
Totals for Assignments Included in Payment		9.850	9.850
Grand Total			29.830

FUND 10 ALLOCATION

The Transportation Spreadsheet has the number of students scheduled to ride the buses. Use these counts to figure out the percentage to use to assign costs to each school. In this example we have a total of 37 riders.

- 18 riders are elementary. The percentage of riders in the elementary is $18/37 = 0.49$
- 12 riders are middle school. The percentage of riders in the middle school is $12/37 = 0.32$
- 7 riders are high school. The percentage of riders in the high school is $7/37 = 0.19$

FUND 10 ALLOCATION

TRANSPORTATION BUDGETING SPREADSHEET

TRANSPORTATION BUDGET WORKSHEET BUS ROUTES - PAGE ONE										TRANSPORTATION BUDGET WORKSHEET BUS ROUTES - PAGE TWO										
SCHOOL YEAR: 2023										SCHOOL YEAR: 2023										
LEGAL ENTITY NAME: OPI School District										LEGAL ENTITY NAME: OPI School District										
LEGAL ENTITY NUMBER: 1234										LEGAL ENTITY NUMBER: 1234										
COUNTY NAME: Carbon										COUNTY NAME: Carbon										
COUNTY NUMBER: 10										COUNTY NUMBER: 10										
SCHOOL BUS ROUTE INFORMATION										RIDERSHIP INFORMATION FROM TR-1										
20-10-141 MCA										ELIGIBLE RIDERS (20-10-101 MCA)					INELIGIBLE RIDERS (20-10-101 MCA)					
BUS ROUTE NUMBER	REIMBURSEMENT PERCENT FOR THIS LE	MILES PER DAY	NON-BUS MILES separate TR-1 Enter Y or N	NUMBER OF OPERATING DAYS (180 MAX)	Full VEHICLE IDENTIFICATION NUMBER (VIN)	Bus ID # Prefills if you fill VIN	BUS LICENSE NUMBER	RATED CAPACITY	BUS ROUTE NUMBER	NUMBER OF WHEELCHAIR RIDERS Grades K-12	NON WHEEL-CHAIR IEP RIDERS Grades K-12	ELIGIBLE ELEM RIDERS K-8 & PK(w/IEP)	ELIGIBLE HIGH SCHOOL RIDERS Grades 9-12	TOTAL ELIGIBLE RIDERSHIP	PUBLIC SCHOOL ELEM	NON-PUBLIC ELEM	PUBLIC SCHOOL H. S.	NON-PUBLIC H.S.	TOTAL ALL RIDERS	
TOTAL MILES PER DAY: 50.00										TOTALS:	0	0	30	7	37	0	0	0	0	37
1	100%	50	N	180				50	1	0	0	30	7	37					37	
15																			0	
16																			0	
17																			0	
18																			0	
19																			0	
20																			0	

Fill this section in only once - it will carry forward.

See Comments by hovering on the red triangles in the cells above



FUND 10 ALLOCATION

The School District has total costs of \$20,000 in Transportation allocated between three schools. The total number of riders is 37.

From the prior slide, the percentages are 49% elementary,
32% middle school, and 19% high school

To allocate the costs:

Elementary calculation: $\$20,000(.49) = \$9,800$

Middle School calculation: $\$20,000(.32) = \$6,400$

High School calculation: $\$20,000 (.19) = \$3,800$

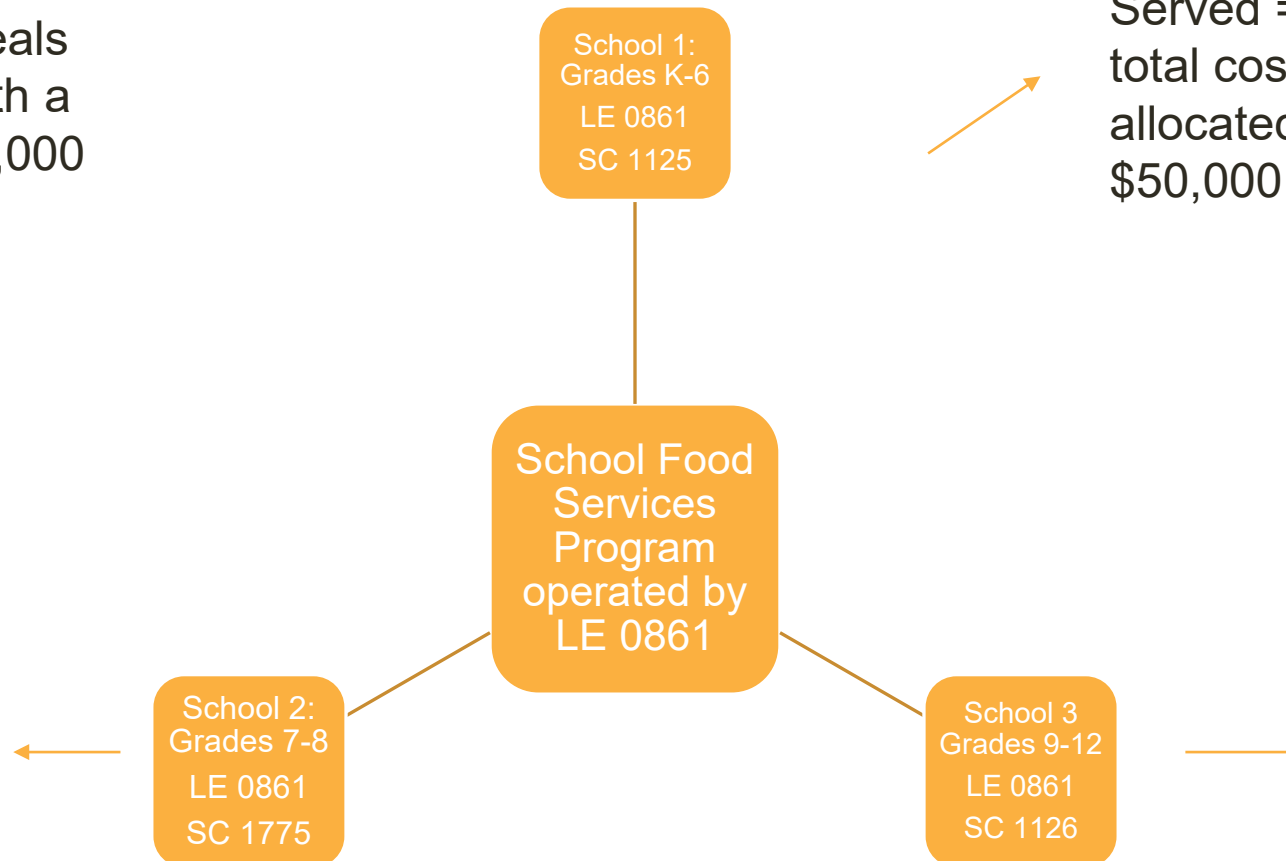
FUND 12 ALLOCATION

Grand Total of Meals served = 1000 with a total cost of \$100,000

Total Meals Served = 500
total cost allocated = \$50,000

Total Meals Served = 400
total cost allocated = \$40,000

Total Meals Served = 100
total cost allocated = \$10,000



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 for member districts (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

PRIME AND MEMBER AGENCY FUND 12, 15, 82 EXPENDITURES



Step 7

1. Prime LE 0861: enters expenditures by school codes, where appropriate.
2. For the member LE 0862: the prime enters expenditures without a SC. SC is added in Step 9.

Prime LE 0861 Runs the School Food Services Program for LE 0861 and LE 0862.

LE 0861 records all expenditures using SC

Step 9

Prime LE 0861 reports expenditures entered in Step 7 on behalf of Member LE 0862. This subtracts the expenditures from LE 0861 PPE calculation and adds the expenditures to LE 0862 PPE calculations.

FUND 12, 15, 82 EXPENDITURES

STEP 7 AND STEP 9

Fiscal Year: 2022

LE: Centerville Elem - 0104 SC: This LE has been submitted.

Fund Code: 12 - School Food Services Fund

Print Expenditure Report Print Validation Report

Go To Project Reporter Page Go To Revenue Page

View Excel ESSA PPE Ex Details

Big Stone School - 1654
Centerville 6-8 - 1677
Centerville School - 0160
Grass Land Colony School - 1860
Hill Top Colony School - 1854

Project Reporter Code: PRC Total:

Program Code:

Function Code:

Object Code:

Amount: Last Year's Amount: 0.00 Save Cancel Delete

If Last Year's Amount does not seem accurate, check the amounts with and without a school code selected or click Print Expenditure Report for additional information.

Expenditures

Show All items per page

SC	Program Code	Function Code	Object Code	PRC	Amount	Select
	910	31XX	1XX		9,602.32	Select
	910	31XX	2XX		607.60	Select
	910	31XX	4XX		1,425.56	Select
	910	31XX	5XX		37.50	Select
	910	31XX	6XX		35,456.78	Select
	910	31XX	810		265.74	Select
0160	910	31XX	1XX		15,683.80	
0160	910	31XX	2XX		992.43	
0160	910	31XX	4XX		2,328.20	
0160	910	31XX	5XX		61.25	
0160	910	31XX	6XX		57,912.76	
0160	910	31XX	810		434.04	
1677	910	31XX	1XX		6,721.63	
1677	910	31XX	2XX		425.32	
1677	910	31XX	4XX		997.80	
1677	910	31XX	5XX		26.25	
1677	910	31XX	6XX		24,819.75	
1677	910	31XX	810		186.02	
					157,984.75	

Step 7

Use this Step ONLY to report expenditures made on behalf of another district (LE) or entity. Expenditures for the selected LE should be made in Step 7.

Fiscal Year: 2022

LE: Centerville Elem - 0104 This LE has been submitted.

Fund Code: 12 - School Food Services Fund

View Excel ESSA PPE Ex Comparison Rpt ESSA Expenditures from Other Districts View Excel ESSA PPE Ex Details Print Validation Report Go To Expenditures

Assigned LE: Centerville H S - 0105 Assigned SC: Centerville High School - 0161

Project Reporter Code: PRC Total:

Program Code:

Function Code:

Object Code:

Amount: Last Year's Amount: 0.00 Save Cancel

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

Show All items per page

LE Assigned	SC Assigned	Program Code	Function Code	Object Code	PRC	Amount	Select
0105	0161	910	31XX	1XX		9,602.32	Select
0105	0161	910	31XX	2XX		607.60	Select
0105	0161	910	31XX	4XX		1,425.56	Select
0105	0161	910	31XX	5XX		37.50	Select
0105	0161	910	31XX	6XX		35,456.78	Select
0105	0161	910	31XX	810		265.74	Select
						47,395.50	

Step 9

REPORTS AND VERIFICATION

Data Entry > ESSA PPE Calculation

ESSA PPE Calculation

Fiscal Year: 2022 ▾

LE: Centerville Elem - 0104 ▾ [View School Level](#) [View District Level](#)

☐ Check this box if you believe there is an error with one or more of your allocated expenditures and enter an explanation below.

[Save](#)

REPORTS AND VERIFICATION

Data Entry > ESSA PPE Calculation – District Level Report Card

	Centerville Elem 0104
A. Enrollment	228
School Level Direct	
Federal Expenditures:	\$270,449.30
State/Local Expenditures:	\$2,028,467.34
B. School Level Total:	\$2,298,916.64
District Wide Allocation	
Federal Expenditures:	\$0.00
State/Local Expenditures:	\$395,817.59
C. School District Wide Total:	\$395,817.59
School Level Direct Exclusion Fund 12/15/82:	
Federal Expenditures:	-\$44,671.35
State/Local Expenditures:	-\$3,147.65
D. School Level Total:	-\$47,819.00
District Wide Allocation Exclusion Fund 12/15/82:	
Federal Expenditures:	\$0.00
State/Local Expenditures:	-\$4,592.83
E. School District Wide Total:	-\$4,592.83
School Level Direct Inclusion Fund 12/15/82:	
Federal Expenditures:	\$0.00
State/Local Expenditures:	\$26,397.00
F. School Level Total:	\$26,397.00
District Wide Inclusion Fund 12/15/82:	
Federal Expenditures:	\$0.00
State/Local Expenditures:	\$19,292.70
G. School District Wide Total:	\$19,292.70
School Level Direct Inclusion Fund Cooperatives:	
Federal Expenditures:	\$47,618.54
State/Local Expenditures:	\$46,513.24
H. School Level Total:	\$94,131.78
District Wide Allocation Inclusion Fund Cooperatives:	
Federal Expenditures:	\$14,098.63
State/Local Expenditures:	\$16,651.53
I. School District Wide Total:	\$30,750.16

School Level Direct Total:	
Federal Expenditures:	\$273,396.49
State/Local Expenditures:	\$2,098,229.93
J. School Level Total:	\$2,371,626.42
District Wide Allocation Total:	
Federal Expenditures:	\$14,098.63
State/Local Expenditures:	\$427,168.99
K. School District Wide Total:	\$441,267.62
L. Total School Expenditures	\$2,812,894.04
M. Total District and COOP Expenditure Exclusion Amounts	\$714,312.31

	Centerville Elem 0104
Enrollment	228
School Level Direct Total:	
Federal Expenditures:	\$1,199.11
State/Local Expenditures:	\$9,202.76
School Level Total:	\$10,401.87
District Wide Allocation Total:	
Federal Expenditures:	\$61.84
State/Local Expenditures:	\$1,873.55
School District Wide Total:	\$1,935.38
Total Per Pupil Expenditures	\$12,337.25
Total District and COOP Expenditure Exclusion Amounts	\$714,312.31

REPORTS AND VERIFICATION

Data Entry > ESSA PPE Calculation – School Level Report Card

Centerville Elem 0104	Big Stone School 1654	Centerville 6-8 1677	Centerville School 0160	Grass Land Colony School 1860	Hill Top Colony School 1854
A. Enrollment	22	50	115	18	23
School Level Direct					
Federal Expenditures:	\$20,052.63	\$72,282.31	\$138,596.88	\$19,268.92	\$20,248.56
State/Local Expenditures:	\$139,422.00	\$628,017.57	\$963,238.42	\$163,327.06	\$134,462.29
B. School Level Total:	\$159,474.63	\$700,299.88	\$1,101,835.30	\$182,595.98	\$154,710.85
District Wide Allocation					
Federal Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State/Local Expenditures:	\$38,192.93	\$86,802.10	\$199,644.84	\$31,248.76	\$39,928.97
C. School District Wide Total:	\$38,192.93	\$86,802.10	\$199,644.84	\$31,248.76	\$39,928.97
School Level Direct Exclusion Fund 12/15/82:					
Federal Expenditures:	-\$4,310.39	-\$9,796.35	-\$22,531.60	-\$3,526.69	-\$4,506.32
State/Local Expenditures:	-\$303.72	-\$690.27	-\$1,587.63	-\$248.50	-\$317.53
D. School Level Total:	-\$4,614.11	-\$10,486.62	-\$24,119.23	-\$3,775.19	-\$4,823.85
District Wide Allocation Exclusion Fund 12/15/82:					
Federal Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State/Local Expenditures:	-\$443.17	-\$1,007.20	-\$2,316.56	-\$362.59	-\$463.31
E. School District Wide Total:	-\$443.17	-\$1,007.20	-\$2,316.56	-\$362.59	-\$463.31
School Level Direct Inclusion Fund 12/15/82:					
Federal Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State/Local Expenditures:	\$0.00	\$8,974.98	\$17,422.02	\$0.00	\$0.00
F. School Level Total:	\$0.00	\$8,974.98	\$17,422.02	\$0.00	\$0.00
District Wide Inclusion Fund 12/15/82:					
Federal Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State/Local Expenditures:	\$0.00	\$6,559.52	\$12,733.18	\$0.00	\$0.00
G. School District Wide Total:	\$0.00	\$6,559.52	\$12,733.18	\$0.00	\$0.00
School Level Direct Inclusion Fund Cooperatives:					
Federal Expenditures:	\$4,594.77	\$10,442.66	\$24,018.12	\$3,759.36	\$4,803.62
State/Local Expenditures:	\$4,488.12	\$10,200.27	\$23,460.63	\$3,672.10	\$4,692.13
H. School Level Total:	\$9,082.89	\$20,642.93	\$47,478.75	\$7,431.46	\$9,495.75
District Wide Allocation Inclusion Fund Cooperatives:					
Federal Expenditures:	\$1,360.39	\$3,091.80	\$7,111.15	\$1,113.05	\$1,422.23
State/Local Expenditures:	\$1,606.73	\$3,651.65	\$8,398.80	\$1,314.59	\$1,679.76
I. School District Wide Total:	\$2,967.12	\$6,743.45	\$15,509.95	\$2,427.64	\$3,101.99

School Level Direct Total:					
Federal Expenditures:	\$20,337.01	\$72,928.62	\$140,083.40	\$19,501.59	\$20,545.86
State/Local Expenditures:	\$143,606.40	\$646,502.55	\$1,002,533.44	\$166,750.66	\$138,836.89
J. School Level Total:	\$163,943.41	\$719,431.17	\$1,142,616.84	\$186,252.25	\$159,382.75
District Wide Allocation Total:					
Federal Expenditures:	\$1,360.39	\$3,091.80	\$7,111.15	\$1,113.05	\$1,422.23
State/Local Expenditures:	\$39,356.48	\$96,006.07	\$218,460.25	\$32,200.76	\$41,145.41
K. School District Wide Total:	\$40,716.87	\$99,097.87	\$225,571.40	\$33,313.81	\$42,567.64
L. Total School Expenditures	\$204,660.29	\$818,529.05	\$1,368,188.25	\$219,566.06	\$201,950.40
M. Total District and COOP Expenditure Exclusion Amounts	\$64,250.31	\$161,004.97	\$369,196.42	\$52,730.32	\$67,130.30

Centerville Elem 0104	Big Stone School 1654	Centerville 6-8 1677	Centerville School 0160	Grass Land Colony School 1860	Hill Top Colony School 1854
Enrollment	22	50	115	18	23
School Level Direct Total:					
Federal Expenditures:	\$924.41	\$1,458.57	\$1,218.12	\$1,083.42	\$893.30
State/Local Expenditures:	\$6,527.56	\$12,930.05	\$8,717.68	\$9,263.93	\$6,036.39
School Level Total:	\$7,451.97	\$14,388.62	\$9,935.80	\$10,347.35	\$6,929.68
District Wide Allocation Total:					
Federal Expenditures:	\$61.84	\$61.84	\$61.84	\$61.84	\$61.84
State/Local Expenditures:	\$1,788.93	\$1,920.12	\$1,899.65	\$1,788.93	\$1,788.93
School District Wide Total:	\$1,850.77	\$1,981.96	\$1,961.49	\$1,850.77	\$1,850.77
Total Per Pupil Expenditures	\$9,302.74	\$16,370.58	\$11,897.29	\$12,198.11	\$8,780.45
Total District and COOP Expenditure Exclusion Amounts	\$64,250.31	\$161,004.97	\$369,196.42	\$52,730.32	\$67,130.30

REPORTS AND VERIFICATION

Reports > TFS

- View Excel ESSA PPE Ex Details
- ESSA Expenditures from Other Districts
- ESSA Per Pupil Expenditure Comparison Report
- Expenditures by School Code

****Reports are in review and may be modified prior to the opening of the TFS in July***

REPORTS AND VERIFICATION

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

****Views are in review and may be modified prior to the opening of the TFS in July***

ESSA PER PUPIL EXPENDITURE

Due Date:

With the TFS in AUGUST.

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

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

CONTACTS:

General School Finance Email

opischoolfinance@mt.gov

Andrea Mohammadi (406) 444-1960

Andrea.Mohammadi@mt.gov

Laci Novark (406) 444-4401

Laci.Novark@mt.gov