ESSA Per Pupil Expenditure at School Level
LEA Guidance

The Requirement

The Every Student Succeeds Act (ESSA) requires that all states' local public school districts (LEAs) publish per-pupil expenditures (PPE) at the school building level by source of fund. The SCDE will report on per pupil expenditures by school building level on the 2021 School District report card.

Consistency in Reporting

This document is to provide guidance to LEAs for reporting expenditures so that there is consistency between schools and LEAs.

Presentation on the Report Card

The presentation will provide the best representation of the schools and provide transparency, comparability, and context.

Financial Data

Audited Prior Year Financial Information

	Federal	State and Local
Audited expenditures for personnel	N/AV	N/A
Audited expenditures for other operating expenses	N/AV	N/A

Additionally, a total per pupil amount will be displayed:

Dollars spent per pupil (Federal, State, & Local)	N/AV	N/A

The Calculation of Per Pupil

The following information was discussed and determined by a pilot group consisting of State of South Carolina finance officers, SCASBO representatives, and staff from the SCDE Office of Finance:

A. Per Pupil Amount = Total Expenditures ÷ Average Daily Membership

Note: ADM = 135-day ADM + 3 & 4 year old count

B. Instructions for exporting and filtering data by location

1. Decentralize expenditures by location (see examples in section E).
2. Exclude all Funds, Functions, and Objects listed in Section D prior to exporting expenditure data for the period.
3. Export data into excel file and paste in "District Data" worksheet in the reporting tool.
4. Copy and paste your district/schools corresponding SIDN's and ADM's from the "SIDN-ADM" worksheet in the reporting tool to the "Location Allocation" worksheet.
5. Filter exported data by CE1 Personnel, CE1 Non-Personnel, CE2 Personnel, and CE2 Non-Personnel categories listed in the "Location Allocation" worksheet in the reporting tool.
6. Filter each CE1 and CE2 category by location and paste the data in the corresponding cells in the "Location Allocation" worksheet.
7. Analyze data across schools utilizing the "APPE Summary" and "APPE Graph Summary" worksheets to identify any inconsistencies or errors with the data.
8. Email completed report to Michael Scheele, mscheele@ed.sc.gov.

C. Consistency in reporting

For reporting in this tool, Medicaid will be considered a State/Local source and Food Service will be considered Federal.

D. Exclusions from the per pupil expenditures

Fund:
400 Debt Service
500 Capital Project
700 Pupil Activity

Function:
180 Adult/Continuing Education Programs
181 Adult Basic Education Programs
182 Adult Secondary Education Programs
183 Adult English Literacy (ESL)
184 Post Secondary Education Programs
185 Vocational Adult Education Programs
186 Integrated Education and Training
187 Adult Education Remedial
188 Parenting/Family Literacy
189 Early Childhood Parenting Program
300 COMMUNITY SERVICES
320 Community Recreation Services
330 Civic Services
340 Public Library Services
350 Custody and Care of Children
360 Welfare Services
370 Nonpublic School Services
390 Other Community Services
400 OTHER CHARGES
410 Intergovernmental Expenditures
411 Payments to State Department of Education
412 Payments to Other Governmental Units
413 Payments to Nonpublic Schools
415 Payments to Nonprofit Entities (for First Steps)
416 LEA Payments to Public Charter Schools
417 Payments to Nonprofit Entities (other than for First Steps)
420 Transfer to General Fund (EXCLUDE Indirect Cost)
421 Transfer to Special Revenue Fund
422 Transfer to Special Revenue EIA Fund
423 Transfer to Debt Service Fund
424 Transfer to Capital Projects Fund
425 Transfer to Food Service Fund
426 Transfer to Pupil Activity Fund
430 Indirect Cost Transfers:
431 Transfer—Special Revenue Fund Indirect Cost
432 Transfer—Food Service Fund Indirect Cost
440 Other Financing Sources/Uses:
441 Payment to Refunded Debt Escrow Agent
500 DEBT SERVICE

Object:
370 Tuition:
371 Tuition to AVC/Technology Center
372 Tuition to LEA
373 Tuition to other Entity
500 Capital Outlay:
510 Land
520 Construction Services (Exclude Costs for Acquiring Existing Buildings)
525 Buildings (Include Costs for Acquiring Existing Buildings)
530 Improvements Other Than Buildings
540 Equipment
545 Technology Equipment and Software
550 Vehicles
560 Library Books and Materials
570 Depreciation
580 Mobile Classrooms
590 Other Capital Outlay
610 Redemption of Principal
620 Interest
630 Discount on Bonds Sold
700 Transfers:
710 Fund Modifications
720 Transits
791direct Costs

E. Coding to the building level

In order to provide accurate reporting at the school level, all expenditures, where practical, should be coded to the appropriate valid school number. However, breaking out the actual expenditure of some items is either not possible or impractical. For these expenditures, the following guidance is provided so that there is consistent application across LEAs. All expenditures not coded to an individual school and coded to the district office will be spread to each individual school by the most current ADM of each school in the district.

Example: A psychologist serves two schools: school ABC at 0.4 FTE and school XYZ at 0.6 FTE. The salary of $50,000 shall be spread out using the FTE for each location:

ABC = $50,000 x 0.4 = $20,000
XYZ = $50,000 x 0.6 = $30,000

If the salary remains at the district, office location the $50,000 will be spread over all schools in the district by ADM:

School	ADM	ADM%
ABC	300	30.00%
LMN	450	45.00%
XYZ	250	25.00%
District Total	1,000	100.00%

ABC= $50,000 x 0.30= $15,000
LMN= $50,000 x 0.45= $22,500
XYZ= $50,000 x 0.25= $12,500

School	Spread by FTE	Spread by ADM
ABC	$20,000	$15,000
LMN	$0	$22,500
XYZ	$30,000	$12,500

When comparing the methods of spreading the expenditure, spreading by FTE provides a more accurate picture of actual expenditures at the school level. In some instances, it will not be possible to break down the expenditure to the school level (centralized services), resulting in the use of the ADM method.

Alternative Schools/CATE Centers

Alternative schools and CATE centers may be spread by ADM to the specific schools in which students are served. Example: one CATE center serves three high schools in the district. Expenditures will be spread by the ADM of these three schools only and included in the total expenditures for the three schools. The same logic applies to alternative schools.

Accounting for Charter Schools

Charter schools will be accounted for in the same manner as any other school in the district. It is the responsibility of the sponsoring LEA to provide guidance to the charter school when compiling the data for this report. Failure to include charter school expenditures will understate the district level PPE.