

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 2024-25 data.

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. Total per pupil expenditures are displayed.

Financial Data

Note: Current detailed finance data are available on the Financial Data page of this [downloadable dataset](#).

State level Financial Information

	Our State	Change from Prev Year
Average teacher salary	\$58,865	Up from \$55,941
Percent of expenditures for instruction	53.5	Down from 54.3
Percent of expenditures for teacher salaries	46.8	Up from 46.7
Average administrator salary	\$100,838	Up from \$97,035
Percent of students in poverty (TANF, Medicaid, SNAP, foster child, homeless or migrant)	62.2	Up from 61.6
Prior fiscal year State & Local Personnel Per Pupil Expenditure	\$9,649	Up from 9064
Prior fiscal year Federal Personnel Per Pupil Expenditure	\$1,322	Down from 1329
Prior fiscal year State & Local Non-Personnel Per Pupil Expenditure	\$2,096	Up from 1799
Prior fiscal year Federal Non-Personnel Per Pupil Expenditure	\$1,016	Down from 1191
Prior fiscal year Total State & Local Per Pupil Expenditure	\$11,435	Up from 10450
Prior fiscal year Total Federal Per Pupil Expenditure	\$2,277	Down from 2425
Prior fiscal year Total Per Pupil Expenditure	\$14,082	Up from 13383

Calculation of Per Pupil Expenditures

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:

Per Pupil Amount

The per pupil amount is calculated as follows:

$$\text{Per Pupil Amount} = \frac{\text{Total Expenditures}}{\text{Average Daily Membership (ADM)}}$$

Note: ADM includes 135-day membership counts as well as the 3- & 4-year-old counts

Instructions for Exporting and Filtering Data by Location

1. Decentralize expenditures by location (see examples in the [Coding to Building section](#)).
2. Exclude all Funds, Functions, and Objects listed in [under Exclusions](#) prior to exporting expenditure data for the period.
3. Export data into excel file and paste into “District Data” worksheet in the reporting tool.
4. Copy and paste your district/schools corresponding SIDNs and ADMs 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 by December 1, 2025.

Maintaining Consistency

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

Exclusions from the Per Pupil Expenditures (PPE)

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
- 791 Direct Costs

Coding to the Building Level

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.

Ex.: 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:

$$ABC = \$50,000 * 0.4 = \$20,000 \qquad XYZ = \$50,000 * 0.6 = \$30,000$$

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

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

$$ABC = \$50,000 * 0.3 = \$15,000$$

$$LMN = \$50,000 * 0.45 = \$22,500$$

$$XYZ = \$50,000 * 0.25 = \$12,500$$

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.