

## ESSA Report Card – Per Pupil Expenditure Uniform Procedures

Federal Regulation § 200.35 Per-pupil expenditures states the following:

“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.”

“(c) Uniform procedures. A State must develop a single statewide procedure to calculate LEA current expenditures per pupil and a single statewide procedure to calculate school-level current expenditures per pupil, such that –

(1) The numerator consists of current expenditures, which means actual personnel costs (including actual staff salaries) and actual non-personnel expenditures of Federal, State, and local funds, used for public education –

(i) Including, but not limited to, expenditures for administration, instruction, instructional support, student support services, pupil transportation services, operation and maintenance of plant, fixed charges, preschool, and net expenditures to cover deficits for food services and student body activities; but

(ii) Not including expenditures for community services, capital outlay, and debt service; and

(2) The denominator consists of the aggregate number of students enrolled in preschool through grade 12 to whom the State and LEA provide free public education on or about October 1.”

The numerator of this calculation will consist all reported expenditures in the fiscal year, except those exclusions defined below. The numerator will also include direct state costs including teacher retirement.

A list of program, function, and object codes that must be reported at a building level can be determined in the Maine Education Financial System. Buildings for which these items must be reported are those buildings in which student data is reported to Maine student data system.

The denominator to this calculation will be the PreK-12 October count, which is the same, as used on Page 1 of the ED 279, of the same fiscal year, by school building.

### Guidance on Reporting at a Building Level

Examples of functions that should be coded at the building level include:

- Instruction (excluding tuition)
- Support Services - Student
- Improvement of Instruction
- Instructional Staff Training
- Library and Educational Media Services

- Instructional Related Technology
- School Administration
- Operation and Maintenance of Plant

Combinations of program, function, and object codes that are required to be reported at a building level can be found on the Maine Education Financial System.

## **Guidance on expenditures that occur either at the grade level or as a central service**

### **Grade Level Expenditures**

Expenditures that occur at the grade level will be summed together by grade level cost center and proportionately divided to each school building by the share of students.

### **Central Service Expenditures**

Expenditures that occur as central service will be summed together as a central service and proportionately divided to each school building by the share of students.

## **Exclusions**

### **Capital Projects Fund**

Expenditures occurring for capital projects (Fund 3xxx) will be excluded from the numerator.

### **Debt Service Fund**

Expenditures occurring for minor capital projects (Fund 4xxx) will be excluded from the numerator.

### **Permanent Fund**

Expenditures occurring in the permanent fund (Fund 5xxx) will be excluded from the numerator.

### **Enterprise Fund**

Expenditures occurring in the enterprise fund (Fund 6xxx) will be excluded from the numerator.

### **Internal Service Fund**

Expenditures occurring in the internal service fund (Fund 7xxx) will be excluded from the numerator.

### **Trust Fund**

Expenditures occurring in the trust fund (Fund 8xxx) will be excluded from the numerator.

### **Agency Fund**

Expenditures occurring in the agency fund (Fund 9xxx) will be excluded from the numerator.

**Food Service**

Expenditures paid for food service (function 31xx) will be excluded from the numerator.

**Debt Service**

Expenditures paid for debt payments (function 5100 & 5110) will be excluded from the numerator.

**Capital Enhancements & Renewal**

Expenditures paid for capital enhancements (function 2680) and renewal (function 2690) will be excluded from the numerator.

**Tuition**

Expenditures paid for tuition to other public, private, post-secondary, and charter school, and for insured value factor will be excluded from the numerator.

**Alternative & Special Education Programs**

Costs for Alternative and Special Education Programs that operate outside of a school building will be excluded from the numerator.