

Nauset School District
Per Pupil Expenditures

<u>Town</u>	<u>FY12-13</u>	<u>FY11-12</u>	<u>FY10-11</u>	<u>FY 09-10</u>	<u>FY08-09</u>
Brewster	\$19,178	\$17,748	\$15,991	\$15,239	\$14,954
Eastham	\$20,359	19,519	19,312	19,067	18,051
Orleans	\$21,328	21,458	23,446	23,905	21,605
Wellfleet	\$21,857	22,633	19,870	18,707	19,728
Nauset	\$16,818	16,540	17,933	15,946	15,001

Per pupil expenditures for Fiscal Year 2013 are calculated from information provided on each district's End of Year Financial Report (EOYFR). The document is a comprehensive report of all revenue and expenditures that occurred over a five year period.

Districts are required to hire auditing firms to verify the accuracy of the data on the EOYPFR. In addition, the Massachusetts Department of Elementary and Secondary Education (ESE) conducts a careful review of the data during the months following the report's submission. If any changes are necessary, districts must file amendments.

The following funding sources are all included in the functional expenditure per pupil measure.

- School committee appropriations
- Municipal appropriations outside the school committee budget that affect schools
- Federal grants
- State grants
- Circuit breaker funds
- Private grants and gifts
- School choice and other tuition revolving funds
- Athletic funds
- School lunch funds
- Other local receipts such as rentals and insurance receipts

Typically, school committee and municipal school appropriations, approved annually by town meetings and city councils, account for seven out of every eight dollars spent upon education.

Most school spending goes toward educating local resident pupils in schools. However, about five percent of the nearly one million public school children in Massachusetts are enrolled in public-funded settings outside the district. School districts pay tuition for pupils at special education schools, charter schools, and other placements. Transportation costs often add to the expense.

Source: Massachusetts Department of Elementary and Secondary Education – End of Year Reports