

Nauset School District
Per Pupil Expenditures

<u>Town</u>	<u>FY15</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>	<u>FY11</u>	<u>FY 10</u>
Brewster	20,572	\$21,288	\$19,178	\$17,748	\$15,991	\$15,239
Eastham	26,986	22,496	20,359	19,519	19,312	19,067
Orleans	20,784	23,147	21,328	21,458	23,446	23,905
Wellfleet	26,573	24,869	21,857	22,633	19,870	18,707
Nauset	18,327	17,591	16,818	16,540	16,258	15,946

Per pupil expenditures for Fiscal Year 2015 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.