

## Proposed Regulations Pursuant to 20 U.S.C. 1221e–3; 6311(h)

### § 200.35 Per-pupil expenditures.

#### (a) State report card requirements.

##### (1) Each State report card must include the following:

- (i) Current expenditures per pupil from Federal, State, and local funds, for the preceding fiscal year, consistent with the timeline in § 200.30(e), for each LEA in the State, and for each school served by each LEA—
  - (A) In the aggregate; and
  - (B) Disaggregated by source of funds, including—
    - (1) Federal funds; and
    - (2) State and local funds combined (including Impact Aid funds), which must not include funds received from private sources.
- (ii) The Web address or URL of, or direct link to, a description of the uniform procedure required under paragraph (c) of this section that complies with the requirements under § 200.21(b)(1) through (3).

##### (2) Each State report card must also separately include, for each LEA, the amount of current expenditures per pupil that were not allocated to public schools in the LEA.

#### (b) LEA report card requirements.

##### (1) Each LEA report card must include the following:

- (i) Current expenditures per pupil from Federal, State, and local funds, for the preceding fiscal year, consistent with the timeline in § 200.31(e), for the LEA and each school served by the LEA—
  - (A) In total (Federal, State, and local funds); and
  - (B) Disaggregated by source of funds, including—
    - (1) Federal funds; and
    - (2) State and local funds combined (including Impact Aid funds), which must not include funds received from private sources.
- (ii) The Web address or URL of, or direct link to, a description of the uniform procedure required under paragraph (c) of this section.

##### (2) Each LEA report card must also separately include the amount of current expenditures per pupil that were not allocated to public schools in the LEA.

#### (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 nonpersonnel 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, and 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 in elementary and secondary schools to whom the State and LEA provide free public education on October 1, consistent with the student membership data collected annually by States for submission to the National Center for Education Statistics.

**§ 200.30 Annual State report card.**

(e) Timing of report card dissemination.

- (1) Beginning with report cards based on information from the 2017–2018 school year, a State must annually disseminate report cards required under this section for the preceding school year no later than December 31.
- (2) If a State cannot meet the December 31, 2018, deadline for reporting some or all of the newly required information under section 1111(h)(1)(C) of the Act for the 2017– 2018 school year, the State may request from the Secretary a one-time, one-year extension for reporting on those To receive an extension, a State must submit to the Secretary, by July 1, 2018—
  - (i) Evidence satisfactory to the Secretary demonstrating that the State cannot meet the deadline in paragraph (e)(1) of this section; and
  - (ii) A plan and timeline addressing the steps the State will take to disseminate, as expeditiously as possible, report cards for the 2017–2018 school year consistent with this section.

**§ 200.31 Annual LEA report card.**

(e) Timing of report card dissemination.

- (1) Beginning with report cards based on information from the 2017–2018 school year, an LEA must annually disseminate report cards under this section for the preceding school year no later than December 31.
- (2) If an LEA cannot meet the December 31, 2018, deadline for reporting some or all of the newly required information under section 1111(h)(2)(C) of the Act for the 2017– 2018 school year, a State may request from the Secretary a one-time, one-year extension for reporting on those elements on behalf of the LEA consistent with the requirements under § 200.30(e)(2).