

Average Per Pupil Expenditure Calculation Methodology

WAC 392-140-60105

Definition—High need student.

For purposes of special education safety net awards, high need student means a student eligible for special education services whose Individualized Education Program (IEP) costs as calculated on worksheet C exceed a multiple of the statewide average per pupil expenditures (APPE) as defined in section 7801 of the Every Student Succeeds Act of 2015.

U.S. Code

Per [U.S. Code, Title 20. Education, Chapter 70. Strengthening and Improvement of Elementary and Secondary Schools, Subchapter VIII. General Provisions, Part A. Definitions, Section 7801. Definitions](#)

Average per-pupil expenditure

The term "[average per-pupil expenditure](#)" means, in the case of a [State](#) or of the United [States](#)—

(A) without regard to the source of funds—

(i) the aggregate [current expenditures](#), during the third fiscal year preceding the fiscal year for which the determination is made (or, if satisfactory data for that year are not available, during the most recent preceding fiscal year for which satisfactory data are available) of all local educational agencies in the [State](#) or, in the case of the United [States](#), for all [States](#) (which, for the purpose of this paragraph, means the 50 [States](#) and the District of Columbia); plus

(ii) any direct [current expenditures](#) by the [States](#) for the operation of those agencies; divided by

(B) the aggregate number of children in [average daily attendance](#) to whom those agencies provided [free public education](#) during that preceding year.

Current Expenditures Definition

(12) Current expenditures The term "current expenditures" means expenditures for free public education— (A) including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities; but (B) not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds received under subchapter I.



Average Daily Attendance Definition

(A) In general Except as provided otherwise by State law or this paragraph, the term “average daily attendance” means— (i) the aggregate number of days of attendance of all students during a school year; divided by (ii) the number of days school is in session during that year.

Per the definition above, deduct the following costs.

Community Service

- Per the definition above, expenditures for community service should not be included. The Program codes associated with community service are:
- Program 81 Public Radio/Television
- Program 86 Community Schools
- Program 88 Day Care
- Program 89 Other Community Services

These Program codes have remained stable but should be verified each year.

Programs from Subchapter I (Federal portion of the funds only)

- Program 51: Title I, Part A
- Program 52: Other Title Grants under ESEA-Federal
- Program 53: Education of Migratory Children
- Program 57: Prevention and intervention programs for children and youth who are neglected, delinquent or at-risk
- Program 62: Title II, Professional Development (Math and Science PD – Federal)

Other Programs

- Program 22: Special Education—Infants and Toddlers—State
- Program 25: Special Education—Infants and Toddlers—Federal
- Program 61: Head Start – Federal

These Programs are not included because the cost associated with these programs are not part of the age range specified in the definition.

Capital Outlay

Per the definition above, capital outlay service expenditures should be deducted. Capital Outlay is reflected in Object 9.

When pulling Capital Outlay amounts do not include excluded Programs listed above.

Debt Service

Per the definition above, debt service expenditures should be deducted. Debt Service is reflected in Activities 83, 84, and 85.

When pulling Debt Service amounts do not include excluded Programs listed above.

Enrollment

Per the definitions above, enrollment should be pulled for K-12. This data comes from the [Data Portal for Report Card Enrollment Data](#). 93.7% is applied to the October enrollment count to represent the average daily attendance rate.