

(2) A State may calculate one or more extended-year adjusted cohort graduation rates.

(e) *Reporting on State and LEA report cards.* (1) A State and LEA report card must include, at the school, LEA, and State levels—

(i) Four-year adjusted cohort graduation rates and, if adopted by the State, extended-year adjusted cohort graduation rates for all students and disaggregated by each subgroup of students described in §200.16(a)(2), homeless status, and status as a child in foster care.

(ii) Whether all students and each subgroup of students described in §200.16(a)(2) met or did not meet the State measurements of interim progress for graduation rates under §200.13(b); and

(2) In reporting graduation rates disaggregated by each subgroup of students described in §200.16(a)(2), homeless status, and status as a child in foster care, a State and its LEAs must include students who were children with disabilities, English learners, children who are homeless (as defined in §200.30(f)(1)(ii)), or children who are in foster care (as defined in §200.30(f)(1)(iii)) at any time during the cohort period.

(3) A State and its LEAs must report the four-year adjusted cohort graduation rate and, if adopted by the State, extended-year adjusted cohort graduation rate that reflects results of the immediately preceding school year.

(4) If a State adopts an extended-year adjusted cohort graduation rate, the State and its LEAs must report the extended-year adjusted cohort graduation rate separately from the four-year adjusted cohort graduation rate.

(f) *Partial school enrollment.* Each State must apply the same approach in all LEAs to determine whether students who are enrolled in the same school for less than half of the academic year as described in §200.20(b) who exit high school without a regular high school diploma and do not transfer into another high school that grants a regular high school diploma are counted in the denominator for reporting the adjusted cohort graduation rate—

(1) At the school in which such student was enrolled for the greatest proportion of school days while enrolled in grades 9 through 12; or

(2) At the school in which the student was most recently enrolled.

(Approved by the Office of Management and Budget under control number 1810-0581)

(Authority: 20 U.S.C. 1221e-3; 20 U.S.C. 3474; 20 U.S.C. 6311(h); 20 U.S.C. 6571(a); 20 U.S.C. 7801(23), (25))

[81 FR 86239, Nov. 29, 2016]

#### § 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 plus Federal funds intended to replace local tax revenues, which may 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 included in school-level per-pupil expenditure data for 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 the aggregate; and

(B) Disaggregated by source of funds, including—

(1) Federal funds; and

**§ 200.36**

**34 CFR Ch. II (7–1–17 Edition)**

(2) State and local funds combined plus Federal funds intended to replace local tax revenues, which may 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 included in school-level per-pupil expenditure data for 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 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, consistent with the student membership data collected annually by the State for submission to the National Center for Education Statistics.

(Approved by the Office of Management and Budget under control number 1810–0581)

(Authority: 20 U.S.C. 1221e–3; 20 U.S.C. 3474; 20 U.S.C. 6571(a); 20 U.S.C. 6311(h))

[81 FR 86240, Nov. 29, 2016]

**§ 200.36 Postsecondary enrollment.**

(a) *Reporting information on postsecondary enrollment.* (1) Each State and LEA report card must include the in-

formation at the SEA, LEA and high school level on postsecondary enrollment required under section 1111(h)(1)(C)(xiii) of the Act, where available, consistent with paragraph (c) of this section. This information must include, for each high school in the State (in the case of a State report card) and for each high school in the LEA (in the case of an LEA report card), the cohort rate (for all students and each subgroup of students described in section §200.16(a)(2)) at which students who graduate from high school enroll in programs of postsecondary education, including—

(i) Programs of public postsecondary education in the State; and

(ii) If data are available and to the extent practicable, programs of private postsecondary education in the State or public and private programs of postsecondary education outside the State.

(2) For the purposes of this section, “programs of postsecondary education” has the same meaning as the term “institution of higher education” under section 101(a) of the Higher Education Act of 1965, as amended.

(b) *Calculating postsecondary enrollment.* To meet the requirements of paragraph (a) of this section, each State and LEA must calculate the cohort rate in the following manner:

(1) The numerator must consist of the number of students who enroll in a program of postsecondary education in the academic year following the students’ high school graduation.

(2) The denominator must consist of the number of students who graduated with a regular high school diploma or a State-defined alternate diploma from each high school in the State, in accordance with §200.34, in the immediately preceding school year.

(c) *Information availability.* (1) For the purpose of paragraph (a) of this section, information is “available” if either—

(i) The State is routinely obtaining the information; or

(ii) The information is obtainable by the State on a routine basis.

(2) If the postsecondary enrollment information described in paragraph (a) of this section is not available or is partially available, the State and LEA report cards must include the school