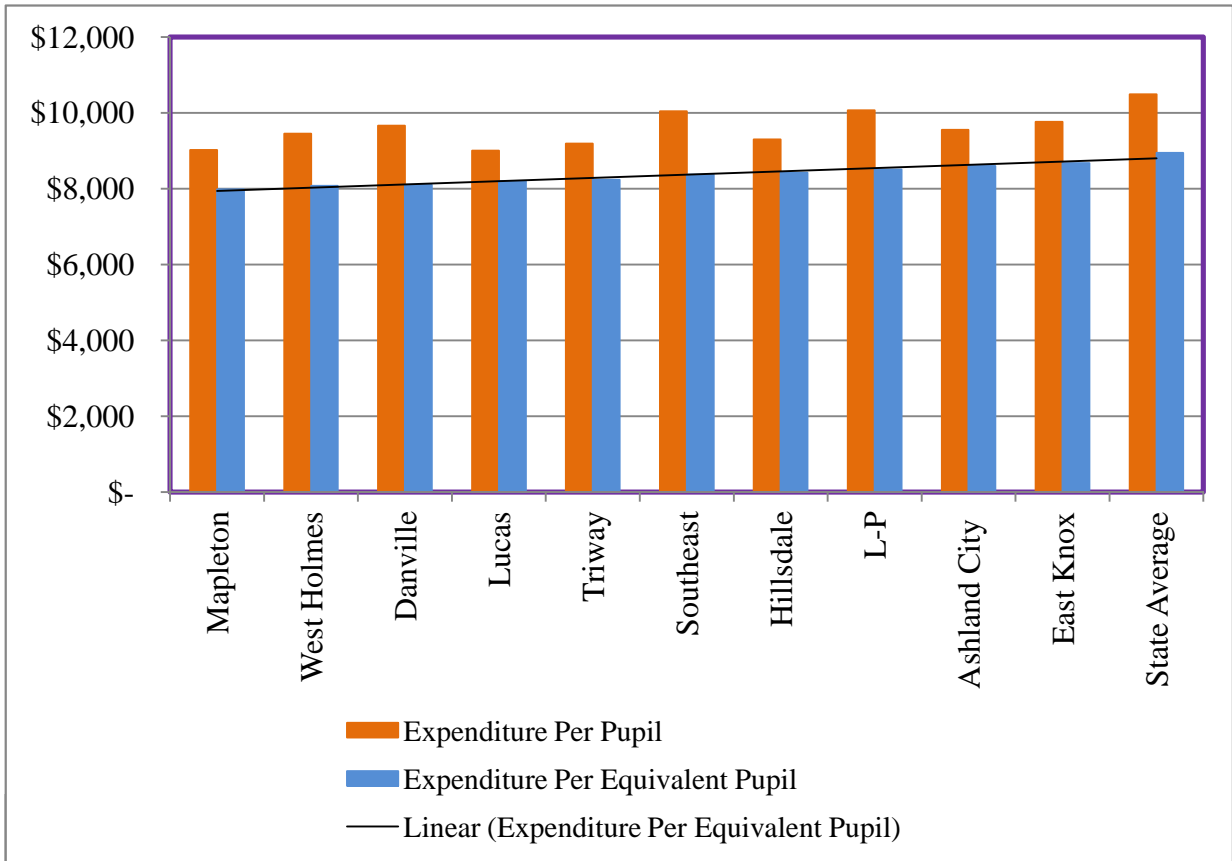


**School District Expenditure Per Equivalent Pupil
L-P and Area Districts
Fiscal Year 2013**



Expenditure Per Equivalent Pupil is an "apples to apples" measure of spending. As you can see, this considerably levels the expenditures with area districts.

Expenditure Per Pupil is calculated by dividing total expenditures by enrollment where each student counts the same. Expenditure Per Equivalent Student is calculated by dividing expenditures by weighted enrollment, where harder-to-serve students are given a higher mathematical weight. The weights are calculated to count as greater than 1.0 those students who are in special education, are economically disadvantaged, or are English language learners.