

## Part C. CCD National Public Education Finance Survey

### F.1. Discussion of Items

The NPEFS is the CCD's annual collection of state-level data about revenues and expenditures for public elementary and secondary education. It is a web-based survey that respondents (SEA CCD Fiscal Coordinators) complete following the account classifications in NCES's handbook, *Financial Accounting for Local and State School Systems: 2003 Edition*. Crosswalk software is provided to any state whose chart of accounts differs from these standards. Respondents are also asked to reply to questions in a Data Plan. These responses help us to understand and process the data, and are published in the file documentation on the web.

Data from the NPEFS are used to describe revenues and expenditures for public education, create the state per-pupil expenditure (SPPE) statistic that is used in determining allocations for Title I and other Federal programs, and to compare revenues and expenditures across states and over time.

NPEFS Contents. The NPEFS is intended to present all revenues and expenditures within a state for public elementary and secondary education. The survey's contents are discussed very generally; more detail is given in the survey form at the end of this document.

Contact Information. The survey asks for the name of the state, the person completing the survey, and his or her telephone number. It also requires certification by an authorized official. This is required because the data are used in Title I allocations.

Revenues. Revenue is an increase in net worth that does not have to be repaid. Total revenue is the sum of revenue from four major sources: local, intermediate, state, and federal. (Not all states have an intermediate revenue source between the state and local levels.) Other sources of revenue (e.g., interest from bonds, sale of school property) are reported but not used in calculating total revenue. Revenues are reported in Revenue sections I through V of the NPEFS.

Expenditures. Expenditure is a decrease in net worth. On the NPEFS, it is reported by function and object. These are reported in Expenditure sections I through XI of the NPEFS.

*Function* describes the activity for which a service or material object was acquired. The five broad functions in the NPEFS are:

Instruction—activities dealing directly with the interaction between teachers and students;

Support Services—administrative, technical and logistical services that facilitate instruction (e.g., guidance counselors);

Operation of Non-instructional Services—activities providing non-instructional services to students or the community (e.g., food services, community swimming pool);

Facilities Acquisition and Construction—acquiring land and buildings, constructing, remodeling, installing major service systems (e.g., central heating/air conditioning);

Debt Service—servicing long-term debt, payments of principal and interest.

*Object* describes the service or commodity that is obtained through an expenditure. There are seven major categories in the NPEFS.

Personal Services—Salaries;

Personal Services—Employee Benefits;

Purchased Services: Professional and Technical Services (e.g., architect's fee), Property Services (example, utilities, cleaning services), and Other Purchased Services (e.g., property insurance, printing costs)

Supplies (items that are consumed or worn out);

Property (e.g., land, buildings, equipment);

Debt-Related Expenditures (e.g., interest on bonds);

Other or unspecified objects.

Expenditure items on the NPEFS are combinations of function and object. For example, the Instruction function includes expenditures for salaries, benefits, purchased services, supplies, property, etc.

Totals are reported for current expenditures and total expenditures (sections V and XI, respectively). Current expenditures are those for day-to-day operation of schools. They exclude debt repayment, capital outlays such as construction, and programs outside the scope of PK–12 education. Total current expenditures include all expenditures.

Exclusions. Section VI of the NPEFS contains the items that are to be excluded in calculating state per pupil expenditure (SPPE). These include such items as tuition or transportation fees paid by individuals, Title I carryover expenditures, and revenues from food services, student activities, summer school, and the sale of textbooks. NCES computes net current expenditure as defined by P.L. 100-297 (section XIII).

Average Daily Attendance (section XIV). This is collected for calculating SPPE for Title I and other program uses. States report average daily attendance as defined by state law; or, absent state law, as defined by NCES.

State Per Pupil Expenditure (section XIV). This is computed by NCES and used for calculating Federal entitlements under title I, Impact Aid, and other Federal programs.

NCES has been asked to add several data items to the NPEFS in order to allow an adjustment in the state per pupil expenditures (SPPE) used in allocating Title I, Impact Aid and other ED grants. The Department must be able to exclude the ARRA expenditures money from the SPPE, so that they will not affect the allocation process. States are required to track the ARRA revenues separately. These additional items will provide detail to exclude ARRA expenditures from SPPE and to determine how the funds have been spent. The resulting information will report total ARRA expenditures as well as the amount of expenditures for functions such as classroom instruction and school construction. The new data items are:

1. Current expenditures for public elementary-secondary education instruction (function 1000, objects 100-600, 810, and 890)
2. Direct Support, state payments for and on behalf of school districts, not reported above.
3. Total current expenditures for public elementary-secondary education (functions 1000, 2000, 3100, 3200, objects 100-600, 810, and 890)
4. Current expenditures for community services, adult education and other programs outside of public elementary-secondary education (programs 500, 600, 700, 800).
5. Property expenditures (functions 1000-3200, object 700)
6. School construction expenditures (function 4000, all objects)
7. Expenditures from ARRA for Title I and Title V, Part A reported under part XII. Exclusions from Current Expenditures for State per Pupil Expenditures.

## **F.2. Sample Tables**

The sample tables that conclude this Part give an idea of the statistical uses of the National Public Education Finance Survey. The data are reported annually in CCD publications and publications such as the Digest of Education Statistics. The analysis consists of straightforward tabulations of totals and subtotals, percentages, and some ratios.

Table 1. Revenues and percentage distribution of revenues for public elementary and secondary education, by source and state or jurisdiction: Fiscal year 2005

State or jurisdiction	Revenues [in thousands of dollars]				Percentage distribution		
	Total	Local <sup>1</sup>	State	Federal	Local <sup>1</sup>	State	Federal
<b>United States<sup>2</sup></b>	<b>\$487,761,164<sup>3</sup></b>	<b>\$214,389,438<sup>3</sup></b>	<b>\$228,562,195</b>	<b>\$44,809,532</b>	<b>44.0</b>	<b>46.9</b>	<b>9.2</b>
Alabama	5,861,380	1,906,607	3,253,486	701,287	32.5	55.5	12.0
Alaska	1,679,646	418,199	957,820	303,626	24.9	57.0	18.1
Arizona	8,151,688 <sup>3</sup>	3,301,561 <sup>3</sup>	3,898,118	952,009	40.5	47.8	11.7
Arkansas	4,034,796	1,235,669	2,349,685	449,442	30.6	58.2	11.1
California	59,481,350	17,588,882	35,234,574	6,657,894	29.6	59.2	11.2
Colorado	6,911,807	3,475,507	2,954,905	481,395	50.3	42.8	7.0
Connecticut	8,015,309	4,527,506	3,062,150	425,653	56.5	38.2	5.3
Delaware	1,376,724	395,278	851,355	130,091	28.7	61.8	9.4
District of Columbia <sup>4</sup>	1,285,489	1,126,022	†	159,467	87.6	†	12.4
Florida	22,633,476	10,720,541	9,533,209	2,379,726	47.4	42.1	10.5
Georgia	14,726,455	6,848,011	6,466,311	1,412,133	46.5	43.9	9.6
Hawaii <sup>4</sup>	2,274,165	50,578	1,986,614	236,974	2.2	87.4	10.4
Idaho	1,816,509	576,766	1,043,927	195,816	31.8	57.5	10.8
Illinois	21,281,907	12,683,909	6,758,417	1,839,581	59.6	31.8	8.6
Indiana	11,278,665	5,214,024	5,326,048	738,593	46.2	47.2	6.5
Iowa	4,481,531	2,055,162	2,051,947	374,422	45.9	45.8	8.4
Kansas	4,468,190	1,582,904	2,431,195	454,091	35.4	54.4	10.2
Kentucky	5,379,257	1,671,516	3,049,129	658,612	31.1	56.7	12.2
Louisiana	6,057,201	2,337,820	2,878,017	841,364	38.6	47.5	13.9
Maine	2,308,518	1,135,119	946,282	227,117	49.2	41.0	9.8
Maryland	9,886,032	5,496,485	3,729,271	660,276	55.6	37.7	6.7
Massachusetts	12,735,802	6,525,322	5,442,172	768,309	51.2	42.7	6.0
Michigan	18,365,247	5,776,655	11,043,486	1,545,106	31.5	60.1	8.4
Minnesota	8,687,246	2,069,248	6,050,153	567,845	23.8	69.6	6.5
Mississippi	3,642,050	1,099,730	1,965,158	577,162	30.2	54.0	15.8
Missouri	8,373,954	4,768,959	2,859,179	745,815	56.9	34.1	8.9
Montana	1,293,161	514,077	584,289	194,794	39.8	45.2	15.1
Nebraska	2,800,202	1,633,416	877,246	289,540	58.3	31.3	10.3
Nevada	3,393,152	2,215,988	920,244	256,921	65.3	27.1	7.6
New Hampshire	2,242,384	1,236,214	879,428	126,743	55.1	39.2	5.7
New Jersey	21,738,449	11,331,905	9,450,496	956,048	52.1	43.5	4.4
New Mexico	3,049,760	413,289	2,133,707	502,763	13.6	70.0	16.5
New York	43,649,605	21,682,869	18,768,008	3,198,727	49.7	43.0	7.3
North Carolina	10,446,941	2,760,943	6,552,886	1,133,112	26.4	62.7	10.8
North Dakota	920,566	431,813	340,259	148,495	46.9	37.0	16.1
Ohio	19,912,038	9,633,419	8,752,118	1,526,501	48.4	44.0	7.7
Oklahoma	4,621,537	1,520,859	2,466,399	634,278	32.9	53.4	13.7
Oregon	4,999,669	2,052,095	2,439,989	507,585	41.0	48.8	10.2
Pennsylvania	21,439,695	11,937,783	7,717,500	1,784,412	55.7	36.0	8.3
Rhode Island	1,878,044	1,002,573	725,609	149,862	53.4	38.6	8.0
South Carolina	6,267,520	2,768,595	2,837,312	661,614	44.2	45.3	10.6
South Dakota	1,061,844	526,012	355,969	179,863	49.5	33.5	16.9
Tennessee	6,942,997	3,153,736	2,998,090	791,171	45.4	43.2	11.4
Texas	36,798,422	19,466,061	13,214,827	4,117,534	52.9	35.9	11.2
Utah	3,227,340	1,126,268	1,775,126	325,946	34.9	55.0	10.1
Vermont	1,283,411	97,823	1,090,538	95,050	7.6	85.0	7.4
Virginia	11,990,159	6,292,194	4,871,156	826,809	52.5	40.6	6.9
Washington	9,266,940	2,761,736	5,629,205	875,999	29.8	60.7	9.5
West Virginia	2,779,795	766,318	1,684,324	329,154	27.6	60.6	11.8
Wisconsin	9,432,162	4,036,880	4,789,269	606,013	42.8	50.8	6.4
Wyoming	1,130,977	438,594	585,593	106,791	38.8	51.8	9.4
Other jurisdictions							
American Samoa	86,909	1,900	16,589	68,421	2.2	19.1	78.7
Guam	—	—	—	—	—	—	—
Northern Mariana Islands	63,700	799	37,210	25,691	1.3	58.4	40.3
Puerto Rico	3,017,121	130	2,125,381	891,609	#	70.4	29.6
U.S. Virgin Islands	191,280	152,542	0	38,738	79.7	0.0	20.3

— Not available.

† Not applicable.

# Rounds to zero.

<sup>1</sup>Local revenues include intermediate revenues.

<sup>2</sup>U.S. totals include the 50 states and the District of Columbia.

<sup>3</sup>Value affected by redistribution of reported values to correct for missing data items.

<sup>4</sup>Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states. Local revenues in Hawaii consist almost entirely of student fees and charges for services, such as food services, summer school, and student activities.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2005, Version 1a.

Table 2. Current expenditures and percentage distribution of current expenditures for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2005

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]					Percentage distribution			
	Total	Instruction and instruction-related <sup>2</sup>	Student support services <sup>3</sup>	Administration	Operations	Instruction and instruction-related	Student support services	Administration	Operations
<b>United States<sup>4</sup></b>	<b>\$424,562,095</b>	<b>\$279,960,659</b>	<b>\$22,106,046</b>	<b>\$46,764,972</b>	<b>\$75,730,418</b>	<b>65.9</b>	<b>5.2</b>	<b>11.0</b>	<b>17.8</b>
Alabama	5,164,406	3,294,639	257,605	550,433	1,061,728	63.8	5.0	10.7	20.6
Alaska	1,442,269	905,938	90,704	160,337	285,290	62.8	6.3	11.1	19.8
Arizona	6,451,870	4,036,555	359,548	785,494	1,270,274	62.6	5.6	12.2	19.7
Arkansas	3,546,999	2,362,466	160,385	395,658	628,490	66.6	4.5	11.2	17.7
California	50,918,654	34,202,470	2,343,885	6,268,047	8,104,253	67.2	4.6	12.3	15.9
Colorado	5,994,440	3,696,273	260,673	1,029,484	1,008,010	61.7	4.3	17.2	16.8
Connecticut	7,080,396	4,739,477	409,057	704,103	1,227,758	66.9	5.8	9.9	17.3
Delaware	1,299,349	788,243	61,864	176,405	272,837	60.7	4.8	13.6	21.0
District of Columbia <sup>6</sup>	1,023,952	621,744	52,689	139,016	210,504	60.7	5.1	13.6	20.6
Florida	19,042,877	12,422,342	914,900	1,862,376	3,843,260	65.2	4.8	9.8	20.2
Georgia	12,528,856	8,568,112	586,475	1,313,389	2,060,880	68.4	4.7	10.5	16.4
Hawaii <sup>6</sup>	1,648,086	1,077,212	181,120	167,654	222,100	65.4	11.0	10.2	13.5
Idaho	1,618,215	1,068,518	90,584	160,089	299,025	66.0	5.6	9.9	18.5
Illinois	18,658,428	11,950,659	1,178,623	2,224,789	3,304,357	64.0	6.3	11.9	17.7
Indiana	9,108,931	5,800,754	404,748	1,064,133	1,839,296	63.7	4.4	11.7	20.2
Iowa	3,808,200	2,512,112	221,575	425,324	649,189	66.0	5.8	11.2	17.0
Kansas	3,718,153	2,375,938	214,352	440,102	687,761	63.9	5.8	11.8	18.5
Kentucky	4,812,591	3,158,984	190,807	482,179	980,621	65.6	4.0	10.0	20.4
Louisiana	5,554,766	3,619,891	242,499	570,091	1,122,285	65.2	4.4	10.3	20.2
Maine	2,056,266	1,440,219	71,837	187,366	356,844	70.0	3.5	9.1	17.4
Maryland	8,682,586	5,819,946	372,285	881,009	1,609,347	67.0	4.3	10.1	18.5
Massachusetts	11,357,857	7,773,472	695,371	1,031,206	1,857,807	68.4	6.1	9.1	16.4
Michigan	16,353,921	10,097,420	1,176,858	2,123,254	2,956,390	61.7	7.2	13.0	18.1
Minnesota	7,310,284	5,083,615	202,668	724,630	1,299,371	69.5	2.8	9.9	17.8
Mississippi	3,243,888	2,095,539	155,281	349,193	643,875	64.6	4.8	10.8	19.8
Missouri	7,115,207 <sup>5</sup>	4,646,302 <sup>5</sup>	341,734	760,012	1,367,158	65.3	4.8	10.7	19.2
Montana	1,193,182	773,891	63,976	132,001	223,313	64.9	5.4	11.1	18.7
Nebraska	2,512,914	1,679,381	105,770	266,623	461,140	66.8	4.2	10.6	18.4
Nevada	2,722,264	1,804,602	102,148	355,783	459,731	66.3	3.8	13.1	16.9
New Hampshire	2,021,144	1,371,613	136,131	197,005	316,396	67.9	6.7	9.7	15.7
New Jersey	19,669,576	12,298,586	1,765,683	1,940,819	3,664,488	62.5	9.0	9.9	18.6
New Mexico	2,554,638	1,548,816	252,900	282,543	470,380	60.6	9.9	11.1	18.4
New York	38,866,853	27,783,425	1,296,215	3,477,384	6,309,829	71.5	3.3	8.9	16.2
North Carolina	9,567,000	6,258,405	519,334	1,126,028	1,663,233	65.4	5.4	11.8	17.4
North Dakota	786,870	488,539	32,582	94,779	170,969	62.1	4.1	12.0	21.7
Ohio	17,167,866	10,911,563	1,027,655	2,333,799	2,894,848	63.6	6.0	13.6	16.9
Oklahoma	4,161,024	2,530,263	272,724	467,736	890,301	60.8	6.6	11.2	21.4
Oregon	4,458,028	2,791,001	305,938	629,500	731,590	62.6	6.9	14.1	16.4
Pennsylvania	18,711,100	12,261,431	899,572	2,036,194	3,513,903	65.5	4.8	10.9	18.8
Rhode Island	1,825,900	1,220,392	185,055	159,283	261,170	66.8	10.1	8.7	14.3
South Carolina	5,312,739	3,497,602	366,397	517,064	931,676	65.8	6.9	9.7	17.5
South Dakota	916,563	573,805	50,768	113,788	178,201	62.6	5.5	12.4	19.4
Tennessee	6,446,691 <sup>5</sup>	4,520,120 <sup>5</sup>	215,183	588,292	1,123,096	70.1	3.3	9.1	17.4
Texas	31,919,107	20,834,306	1,558,221	3,445,678	6,080,903	65.3	4.9	10.8	19.1
Utah	2,627,022	1,790,045	96,842	250,461	489,674	68.1	3.7	9.5	18.6
Vermont	1,177,478	796,236	85,113	133,150	162,980	67.6	7.2	11.3	13.8
Virginia	10,705,162	7,246,422	508,516	958,018	1,992,206	67.7	4.8	8.9	18.6
Washington	7,870,979 <sup>5</sup>	5,043,563 <sup>5</sup>	494,930	896,629	1,435,857	64.1	6.3	11.4	18.2
West Virginia	2,527,767	1,616,037	88,866	244,826	578,038	63.9	3.5	9.7	22.9
Wisconsin	8,435,359	5,604,793	386,464	1,044,702	1,399,400	66.4	4.6	12.4	16.6
Wyoming	863,423	556,980	50,936	97,119	158,388	64.5	5.9	11.2	18.3
Other jurisdictions									
American Samoa	58,163	33,830	2,476	4,259	17,597	58.2	4.3	7.3	30.3
Guam	—	—	—	—	—	—	—	—	—
Northern Mariana Islands	58,400	49,229	1,053	4,427	3,691	84.3	1.8	7.6	6.3
Puerto Rico	2,865,945	2,152,924	59,328	113,457	540,235	75.1	2.1	4.0	18.9
U.S. Virgin Islands	137,793	94,849	7,989	17,134	17,822	68.8	5.8	12.4	12.9

— Not available.

<sup>1</sup>Include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>2</sup>Include salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student

assessment, technology, and supplies and purchased services related to these activities.

<sup>3</sup>Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

<sup>4</sup>U.S. totals include the 50 states and the District of Columbia.

<sup>5</sup>Value affected by redistribution of reported values to correct for missing data items.

<sup>6</sup>Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2005, Version 1a.

### **F.3. Survey Form**

This Part included a printout of the NPEFS web form because the survey form includes definitions of the items and is more usable for this survey than the record layout would be. Refer to PDF files of National Public Education Finance Survey, labeled OMB CCD, Part F3.

U.S. DEPARTMENT OF EDUCATION  
 NATIONAL CENTER FOR EDUCATION STATISTICS

THE NATIONAL PUBLIC EDUCATION  
 FINANCIAL SURVEY

Fiscal Year 2008

NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NUMBER (Include area code, extension)

RETURN COMPLETED FORM TO:

U.S. Census Bureau  
 ATTN: Governments Division  
 Washington, D.C. 20233-6800

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1850-0067. The time required to complete this information collection is estimated to average 94 hours, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this survey, please write to: U.S. Department of Education, Washington, D.C. 20202-4651. If you have comments or concerns regarding the status of our individual survey, write directly to: U.S. Department of Education, National Center for Education Statistics, Elementary/Secondary and Libraries Studies Division, Washington, D.C. 20008-5651.

<b>CERTIFICATION</b> I hereby certify that to the best of my knowledge and belief, the data reported in sections I-XV, below, constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of public law 97-35, as revised by the Elementary and Secondary Act of 1965.	
TYPE/PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL
TITLE	



**SECTION 1**

**PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES**

I. REVENUE FROM LOCAL SOURCES (1000)	Current Amount	Flag
a. Property Tax (1110)		
b. Non-property Tax (1120-1190)		
c. Other Local Government Units-Property Tax (1210)		
d. Other Local Government Units-Non-Property Tax (1220-1290)		
e. Tuition from Individuals (1310)		
f. Tuition from other LEAs within the State (1321)		
g. Transportation Fees from Individuals (1410)		
h. Transportation Fees from other LEAs within the State (1421)		
i. Earnings on Investments (1500-1540; not 1532)		
j. Food Services (excluding federal reimbursements) (1600-1650)		
k. District Activities (1700-1790)		
l. Other Revenue From Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421,1940)		
m. Textbook Revenues (1940)		
n. Summer School Revenues (not 1650)		
<b>LOCAL SOURCES OF REVENUE SUBTOTAL (1000) [Sum a-e, g, i-n.]</b>		
<b>II. REVENUE FROM INTERMEDIATE SOURCES (2000)</b>		
<b>III. REVENUE FROM STATE SOURCES (3000)</b>		
<b>IV. REVENUE FROM FEDERAL SOURCES (4000)</b>		
a. Grants-in-Aid Direct from the Federal Government (4100,4300)		
b. Grants-in-Aid from the Federal Government through the State (4200,4500)		
c. Grants-in-Aid from the Federal Government through other Intermediate Agencies (4700)		
d. Other Revenue from Federal Sources (4800,4900)		
<b>FEDERAL SOURCE OF REVENUE SUBTOTAL (4000) [Sum a-d]</b>		
<b>V. OTHER SOURCES OF REVENUE (5000, 6000)</b>		
<b>TOTAL REVENUE FROM ALL SOURCES</b>		

**SECTION 2**

**PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES**

<b>I. INSTRUCTION (1000)</b>	<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500; exclude 560)		
4. Tuition (562,563,565,569)		
5. Tuition to other LEAs within the State (561, 564, 566, 567)		
6. Supplies (600)		
7. Property (700)		
8. Other (810, 890)		
<b>INSTRUCTION SUBTOTAL (1000) [Sum 1-4, 6, &amp; 8 only.]</b>		

**INSTRUCTION, continued (1000)**

**Special Exhibit Items**

1. Salaries (100) paid to teachers by program		
A. Salaries paid to teachers in regular education programs (Objects 111 and 113; Program #100)		
B. Salaries paid to special education teachers (Object 111 and 113; Program #200)		
C. Salaries paid to vocational education teachers (Object 111 and 113; Program #300)		
D. Salaries paid to teachers in other programs providing instruction to grades pre-kindergarten through grade 12 and ungraded students (Objects 111 and 113; Programs #400 and #900)		
2. Textbook expenditures for classroom instruction (Function 1000, Object 640)		

**SECTION 3A**

**II. SUPPORT SERVICES (2000)**

<b>SUPPORT SERVICES, STUDENTS (2100)</b>	<b>Current Amount Flag</b>	
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>SUPPORT SERVICES STUDENTS EXPENDITURES SUBTOTAL (2100) [Sum 1-4 &amp; 6 only.]</b>		

<b>SUPPORT SERVICES, INSTRUCTION (2200)</b>		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>SUPPORT SERVICES INSTRUCTION EXPENDITURES SUBTOTAL (2200) [Sum 1-4 &amp; 6 only.]</b>		

<b>SUPPORT SERVICES, GENERAL ADMINISTRATION (2300)</b>		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>SUPPORT SERVICES GENERAL ADMINISTRATION EXPENDITURES SUBTOTAL (2300) [Sum 1-4 &amp; 6 only.]</b>		

<b>SUPPORT SERVICES, SCHOOL ADMINISTRATION (2400)</b>		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>SUPPORT SERVICES SCHOOL ADMINISTRATION EXPENDITURES SUBTOTAL (2400) [Sum 1-4 &amp; 6 only.]</b>		

**SECTION 3B**

<b>SUPPORT SERVICES, OPERATIONS AND MAINTENANCE (2600)</b>	<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>SUPPORT SERVICES OPERATIONS AND MAINTENANCE EXPENDITURES SUBTOTAL (2600) [Sum 1-4 &amp; 6 only.]</b>		

<b>SUPPORT SERVICES, STUDENT TRANSPORTATION (2700)</b>		
1. Salaries (100)		
2. Employee benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>SUPPORT SERVICES STUDENT TRANSPORTATION EXPENDITURES SUBTOTAL (2700) [Sum 1-4 &amp; 6 only.]</b>		

<b>SUPPORT SERVICES, OTHER SUPPORT SERVICES (2500, 2900)</b>		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>SUPPORT SERVICES OTHER EXPENDITURES SUBTOTAL (2500, 2900) [Sum 1-4 &amp; 6 only.]</b>		

<b>ALL SUPPORT SERVICES TOTAL - BY OBJECT (100,200,etc.)</b>		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>ALL SUPPORT SERVICES EXPENDITURES SUBTOTAL (2100-2900) [Sum 1-4 &amp; 6 only.]</b>		

**SECTION 4**

**III. OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)**

<b>FOOD SERVICES OPERATIONS (3100)</b>		<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)			
2. Employee Benefits (200)			
3. Purchased Services (300-500)			
4. Supplies (600)			
5. Property (700)			
6. Other (810, 890)			
<b>FOOD SERVICES EXPENDITURES SUBTOTAL (3100)</b>	[Sum 1-4 & 6 only.]		

<b>ENTERPRISE OPERATIONS (3200)</b>			
1. Salaries (100)			
2. Employee Benefits (200)			
3. Purchased Services (300-500)			
4. Supplies (600)			
5. Property (700)			
6. Other (810, 890)			
<b>ENTERPRISE OPERATIONS EXPENDITURES SUBTOTAL (3200)</b>	[Sum 1-4 & 6 only.]		

**SECTION 5**

<b>IV. DIRECT PROGRAM SUPPORT</b>		<b>Current Amount</b>	<b>Flag</b>
a1. Textbooks for Public School Children			
a2. Textbooks; Property (700) only			
b1. Transportation for Public School Children			
b2. Transportation; Property (700) only			
c1. Employees Benefits for Public School Employees			
c2. Employees Benefits; Property (700) only			
d. Direct Program Support for Private School Students			
e1. Other Direct Program Support for Public School Students			
e2. Other Direct Program Support for Public School Students; Property (700) only			
<b>DIRECT SUPPORT EXPENDITURES SUBTOTAL</b>	[Sum a1,b1,c1, and e1.]		

<b>V. CURRENT EXPENDITURES</b> [Sum Subtotals for Instruction(1000), Support Services (2000), Non-Instruction (3000 - exclude 3300: Community Services), and Direct Program Support (exclude Direct Program Support for Private School Students). Exclude Property (700).]		
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**SECTION 6**

<b>VI. FACILITIES ACQUISITION &amp; CONSTRUCTION SERVICES (4000)</b>	<b>Current Amount</b>	<b>Flag</b>
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1. Non-Property Expenditures (Construction) (4100-4900)		
2. Property Expenditures [Include Land and Improvements (710), Land and Existing Buildings (720), and Infrastructure (740).]		
3. Equipment (730)		

**VII. OTHER USES (5000)**  
 [Include debt service payments (principal and interest).]

<b>Debt Service (5100)</b>		
1. Interest (832)		
2. Redemption of Principal (831)		
<b>OTHER USES SUBTOTAL (5000)</b>		

<b>VIII. COMMUNITY SERVICES (3300)</b>		
1. Non-Property (Objects 100-600, 800)		
2. Property (700)		

<b>IX. DIRECT COST PROGRAMS</b>		
a. Non-Public School Programs (Program #500)		
b. Adult Education (Program #600)		
c. Community College (Program #700)		
d. Other		
d1. Direct Cost Programs; Property (700)		
<b>DIRECT COST PROGRAMS SUBTOTAL [Exclude Property (700).]</b>		

<b>X. PROPERTY (700)</b>		
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<b>XI. TOTAL EXPENDITURES FOR EDUCATION</b> [Sum Current Expenditures (V), F.A.C.S.Non-property Expenditures (VI), Community Services (VIII), Direct Cost Programs (IX), and Property (X). Exclude Other Uses (VII).]		
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**SECTION 7**

<b>XII. EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)</b>	<b>Current Amount Flag</b>	
a. Tuition from individuals (1310)		
b. Transportation Fees from individuals (1410)		
c. Title I Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]		
d. Title I Carryover Expenditures		
e. Title V, Part A Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]		
f. Title V, Part A Carryover Expenditures  [Include carryover expenditures from Title V, Part A (as defined in the No Child Left Behind Act of 2001).]		
g. Food Services revenues (1600-1650)		
h. District Activities Revenues (1700-1790)		
i. Textbook Revenues (1940)		
j. Summer School Revenues		
<b>TOTAL EXCLUSIONS [Sum a-j.]</b>		
<b>XIII. NET CURRENT EXPENDITURES as defined by the Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297). [Subtract Total Exclusions from Current Expenditures.]</b>		
<b>XIV. AVERAGE DAILY ATTENDANCE (ADA)</b>		
A. ADA as defined by state law		
B. ADA as defined by NCES		
<b>XV. STATE PER PUPIL EXPENDITURE</b>		

**SECTION 8**

**XVI. Expenditures from the American Recovery and Reinvestment Act of 2009**

**[Include expenditures for the fiscal year from funds received (either directly or through other agencies) from the ARRA funds.]**

	<b>Current Amount</b>	<b>Flag</b>
1. Current expenditures for public elementary-secondary education instruction [Include function 1000, objects 100-600, 810, and 890]		
2. Direct Support, state payments for and on behalf of school districts, not reported above		
3. Total current expenditures for public elementary-secondary education [Include functions 1000, 2000, 3100, 3200, objects 100-600, 810, and 890]		
4. Current expenditures for community services, adult education and other programs outside of public elementary-secondary education [Include programs 500, 600, 700, 800].		
5. Property expenditures [Include functions 1000-3200, object 700].		
6. School construction expenditures [Include function 4000, all objects].		
7. Expenditures from ARRA for Title I and Title V, Part A reported under part XII. Exclusions from Current Expenditures for State per Pupil Expenditures.		



