

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</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 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).]		
---	--	--

**SECTION 6**

<b>VI. FACILITIES ACQUISITION &amp; CONSTRUCTION SERVICES (4000)</b>	<b>Current Amount</b>	<b>Flag</b>
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)		
<b>VII. OTHER USES (5000)</b>		
[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>		
<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).]		

**SECTION 7**

XII. EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)	Current Amount Flag	
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>		
--	--	--

**XIV. AVERAGE DAILY ATTENDANCE (ADA)**

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.		