

US DEPARTMENT OF EDUCATION  
 NATIONAL CENTER FOR EDUCATION STATISTICS  
 PUBLIC ELEMENTARY AND SECONDARY Revenue and Expenditures  
 NCES/FORM 2447 / EDUCATION FINANCIAL SURVEY (CCD)  
 Revised May 4, 2011

Section 1

Public Elementary and Secondary Education Revenue from All Sources

I. Revenue from Local Sources	Account
a. Property Tax	11000-11199
b. Non-Property Tax	11200-11999
c. Other Local Gov. Units-Property Tax	12000-12199
d. Other Local Gov. Units-Non Property Tax	12200-12999
e. Tuition From Individuals	13000-13119
	13140-13199
f. Tuition from Other LEAs within the State	13200-13299
g. Transportation Fees from Individuals	14000-14199
h. Transportation Fees from Other LEAs within the State	14200-14299
i. Earnings on Investments	15000-15999
j. Food Service (excluding federal reimbursements)	16000-16999
k. District Activities	17000-17999
l. Other Revenue from Local Sources	13130-13139
	13300-13599
	13900-13999
	14300-14499
	14900-14999
	18000-18999
	19000-19399
	19500-19999
m. Textbook Revenues	19400-19499
n. Summer School Revenue	13120-13129

\*SUBTOTAL - Local Sources of Revenue (10000). Exclude Tuition from other LEAs within the State (13200) and transportation fees from other LEAs within the State (145200).

(Sum a-e, g, i-n from above page .)

11000-13199  
 13300-13599  
 13900-13999  
 14100-14199  
 14300-14499  
 14900-19999

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II. *REVENUE FROM INTERMEDIATE SOURCES	20000-29999	
III. *REVENUE FROM STATE SOURCES	30000-39999	
IV. REVENUE FROM FEDERAL SOURCES		
a. Grants-in-Aid from Federal Government	41000-41999 43000-43999	
b. Grants-in-Aid from Federal Government through State	42000-42999 45000-45560 45570-45999	
c. Grants-in-Aid from Federal Government through Other Intermediate Agencies	47000-47999	
d. Other Revenue from Federal Sources	48000-49999 45561-45569	(commodities)
*SUBTOTAL FEDERAL SOURCES OF REVENUE	40000-43999 45000-45999 47000-49999	
V. OTHER SOURCES OF REVENUE	50000-51999 52900-59999	
TOTAL REVENUE FROM ALL SOURCES (*SUM OF SUBTOTALS I, II, III, IV)	11000-13199 13300-13599 13900-13999 14100-14199 14300-14399 14900-19999 20000-39999 41000-43999 45000-45999 47000-49999	

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Section 2

Public Elementary and Secondary Education Expenditures

\*Include FSOF - 1000-1200|1211-1319|1324-2200|2211-2319|2324-4999|  
 5000-6599|6640-6752|6754-8999

Function	Account
INSTRUCTION - 1000	
1. Salaries	61000-61999
2. Benefits	62000-62999
3. Purchased Services	63000-65599 65700-65999
4. Tuition	65620-65639 65660-65699
5. Tuition to other LEAs	65600-65919
Within the state	
6. Supplies	66000-66199 66300-66999
7. Property	67300-67999
8. Other	68000-68999
	65640-65659
	66200-66299
Total	61000-65599 65700-65999 65620-65639  65660-65699 66000 66199 66300-66999  68000-68999 65640-65659 66200-66299 (1+2+3+4+6+8)

Special Exhibit Items (Instruction - 1000)  
 Fund: 1000-1200|1211-1319|1324-2200|2211-2319|2324-6599|6640-6752|6754-8999

	Function	Object
1. Salaries paid to teachers		
A.. Salaries paid to teachers by program	1000-1199	61110-61119 61210-61219 61710-61719
B. Salaries paid to special education teachers	1200-1299	61110-61119 61210-61219 61710-61719
C. Salaries paid to vocational education teachers	1300-1399	61110-61119 61210-61219 61710-61719
D. Salaries paid to teachers in other programs providing instruction to grades pre-k through grade 12 and ungraded students.	1500-1999	61110-61119 61210-61219 61710-61719
2. Textbook expenditures for classroom instruction	1000-1999	66410-66419

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Section 3A

II. SUPPORT SERVICES (2000)

SUPPORT SERVICES, Students - 2100

1. Salaries	2100-2199	61000-61999
2. Benefits	2100-2199	62000-62999
3. Purchased Services	2100-2199	63000-65999
4. Supplies	2100-2199	66000-66999
5. Property	2100-2199	67300-67999
6. Other	2100-2199	68000-68999
Total	2100-2199	61000-66999 68000-68999

SUPPORT SERVICES, Instruction - 2200

1. Salaries	2200-2299	61000-61999
2. Benefits	2200-2299	62000-62999
3. Purchased Services	2200-2299	63000-65999
4. Supplies	2200-2299	66000-66999
5. Property	2200-2299	67300-67999
6. Other	2200-2299	68000-68999
Total	2200-2299	61000-66999 68000-68999

SUPPORT SERVICES, GENERAL ADMINISTRATION - 2300

1. Salaries	2300-2399	61000-61999
2. Benefits	2300-2399	62000-62999
3. Purchased Services	2300-2399 5500-5599	63000-65999
4. Supplies	2300-2399 5500-5599	66000-66999
5. Property	2300-2399 5500-5599	67300-67999
6. Other	2300-2399 5500-5599	68000-68999
Total	2300-2399 5500-5999	61000-66999 68000-68999 63000-66999 68000-68999

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SUPPORT SERVICES, SCHOOL ADMINISTRATION - 2400

1. Salaries	2400-2499	61000-61999
2. Benefits	2400-2499	62000-62999
3. Purchased Services	2400-2499	63000-65999
4. Supplies	2400-2499	66000-66999
5. Property	2400-2499	67300-67999
6. Other	2400-2499	68000-68999
Total	2400-2499	61000-66999 68000-68999

SECTION 3B

SUPPORT SERVICES, OPERATIONS AND MAINTENANCE - 2600

1. Salaries	2600-2699	61000-61999
2. Benefits	2600-2699	62000-62999
3. Purchased Services	2600-2699	63000-65999
4. Supplies	2600-2699	66000-66999
5. Property	2600-2699	67300-67999
6. Other	2600-2699	68000-68999
Total	2600-2699	61000-66999 68000-68999

SUPPORT SERVICES, STUDENT TRANSPORTATION - 2700

1. Salaries	2700-2799	61000-61999
2. Benefits	2700-2799	62000-62999
3. Purchased Services	2700-2799	63000-65999
4. Supplies	2700-2799	66000-66999
5. Property	2700-2799	67300-67999
6. Other	2700-2799	68000-68999
Total	2700-2799	61000-66999 68000-68999

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SUPPORT SERVICES, OTHER SUPPORT SERVICES (2500, 2900)

1. Salaries	2500-2599, 2900-2999	61000-61999
2. Benefits	2500-2599, 2900-2999	62000-62999
3. Purchased Services	2500-2599, 2900-2999	63000-65999
4. Supplies	2500-2599, 2900-2999	66000-66999
5. Property	2500-2599, 2900-2999	67300-67999
6. Other	2500-2599, 2900-2999	68000-68999
Total	2500-2599, 2900-2999	61000-66999 68000-68999

ALL SUPPORT SERVICES TOTAL BY OBJECT (2100-2900)

1. Salaries	2100-2999	61000-61999
2. Benefits	2100-2999	62000-62999
3. Purchased Services	2100-2999	63000-65999
4. Supplies	2100-2999	66000-66999
5. Property	2100-2999	67300-67999
6. Other	2100-2999	68000-68999
Total	2100-2999 5500-5599	61000-66999 68000-68999 68000-68999

SECTION 4

III. OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

FOOD SERVICES OPERATIONS - 3100

1. Salaries	3100-3199	61000-61999
2. Benefits	3100-3199	62000-62999
3. Purchased Services	3100-3199	63000-65999
4. Supplies	3100-3199	66000-66999
5. Property	3100-3199	67300-67999
6. Other	3100-3199	68000-68999 69610-69629
Total	3100-3199	61000-66999 68000-68999 69610-69629

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ENTERPRISE OPERATIONS - 3200

1. Salaries	3200-3299	61000-61999
2. Benefits	3200-3299	62000-62999
3. Purchased Services	3200-3299	63000-65999
4. Supplies	3200-3299	66000-66999
5. Property	3200-3299	67300-67999
6. Other	3200-3299	68000-68999
Total	3200-3299	61000-66999 68000-68999

SECTION 5

IV. DIRECT PROGRAM SUPPORT

a1. Textbooks for Public School Children	N/A
a2. Textbooks; Property	N/A
b1. Transportation for Public School Children	N/A
b2. Transportation; Property	N/A
c1. Employee Benefits for Public School Employees	N/A
c2. Employees Benefits; Property	N/A
d. Direct Program Support for Private School Students	N/A
e1. Other Direct Program Support for Public School Students	N/A
e2. Other Direct Program Support for Public School Students; Property	N/A
DIRECT SUPPORT EXPENDITURES SUBTOTAL	N/A
(Sum a1,b1, c1, and e 1.)	

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V. CURRENT EXPENDITURES

(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.)

\*Include FSOF - 1000-1200|1211-1319|1324-2200|2211-2319|2324-4999|  
 5000-6599|6640-6752|6754-8999

	Function	
I.	1000-1399	61000-65599 65620:66999 68000-68999
	1500-1999	61000-65599 65620:66999 68000-68999
II.	2100-2199	61000-66999 68000-68999
II.	2200-2299	61000-66999 68000-68999
II.	2300-2399	61000-66999 68000-68999
II.	5500-5599	68000-68999
II.	2400-2499	61000-66999 68000-68999
II.	2600-2699	61000-66999 68000-68999
II.	2700-2799	61000-66999 68000-68999
II.	2500-2599 2800-2999	61000-66999 68000-68999
III.	3100-3199	61000-66999 68000-68999
III.	3200-3299	61000-66999 68000-68999
IV.	Direct Program Support	N/A

SECTION 6

VI. FACILITIES ACQUISITION & CONSTRUCTION SERVICES (4000)

\*Include FSOF - 1000-1200|1211-1319|1324-2200|2211-2319|2324-4999|  
 5000-6599|6640-6752|6754-8999

	Function	Object
1. Non-Property Expenditures (Construction) (4100-4999)	4100-4999	61000-66999 68000-68999
2. Property Expenditures (Include Land Improvements (67100), Land and Existing Buildings (67200) and Infrastructure (67400))	4100-4999	67000-67299
3. Equipment (67300)	4100-4999	67300-67999

VII. OTHER USES (5000) Funds 2000-8999

(Include debt service payments (principal and interest)).

	Function	Object
Debt Service (5100)		
1. Interest	5100-5129 5140-5199	68300-68399
2. Redemption of Principal	5100-5129 5140-5199	69100-69199

Total 68300-68399|69100-69199



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VIII. COMMUNITY SERVICES

\*Include FSOF - 1000-1200|1211-1319|1324-2200|2211-2319|2324-4999|  
 5000-6599|6640-6752|6754-8999

	Function	Object
1. Non-Property	3300-3399	61000-66999 68000-68999
2. Property	3300-3399	67000-67999

IX. DIRECT COST PROGRAMS

a. Non-Public School Programs		ADE
b. Adult Education (Funds 1201-1210; 1320-1323, 2201-2210, 2320-2323, 6600-6639, 6753)	1100-5199	61000-66999 68000-68999
c. Community College		ADE
d. Other		ADE
d1. Direct Cost Programs; Property (Funds 1201-1202; 1320-1323, 2201-2210, 2320-2323, 6600-6639, 6753)	1100-5199	67000-67999

X. Property	Funds	Function	Object
	2000-8999	1100-3399	67000-67999
	2000-8999	4100-5199	67000-67999
	2000-8999	5500-5599	67000-67999

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XI. TOTAL EXPENDITURES FOR EDUCATION

(Sum Current Expenditures (V), F.A.C.S.Non-property Exp (VI), Community Services (VIII), Direct Cost Programs (IX), and Property (X). Exclude Other Uses (VII).)

\*Include FSOF - 1000-1200|1211-1319|1324-2200|2211-2319|2324-4999|5000-6599|6640-6752|6754-8999

	Function	Account
I	1000-1399	61000-65599 65620-66999 68000-68999
I	1500-1999	61000-65599 65620-66999 68000-68999
II	2100-2199	61000-66999 68000-68999
II	2200-2299	61000-66999 68000-68999
II	2300-2399	61000-66999 68000-68999
II	5500-5599	68000-68999
II	2400-2499	61000-66999 68000-68999
II	2600-2699	61000-66999 68000-68999
II	2700-2799	61000-66999 68000-68999
II	2500-2599 2800-2999	61000-66999 68000-68999
III	3100-3199	61000-66999 68000-68999
III	3200-3299	61000-66999 68000-68999
IV	Direct Program Support	ADE
VI. 1.	4100-4999	61000-66999 68000-69999
VIII. 1.	3300-3399	61000-66999 68000-68999
IX. B.	1100-5199	61000-66999 68000-68999
	b. Adult Education (Funds 1201-1210; 1320-1323, 2201-2210, 2320-2323, 6600-6639, 6753)	
X.	FUNDS    FUNCTION	OBJECT
	2000-8999 1100-3399	67000-67999
	2000-8999 4100-5199	67000-67999
	2000-8999 5500-5599	67000-67999

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SECTION 7

XII. EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURES (SPPE)

a. Tuition from individuals	Revenue Section I, item e: 13000-13119; 13140-13199
b. Transportation Fees from individuals	Revenue Section I, item g. 14100-14199
c. Title I Expenditures	Funds 6501-6506, 6508, 6510, 6514-6519
	Object
1000-1399	61000-65599 65620:66999 68000-68999
1500-1999	61000-65599 65620:66999 68000-68999
2100-2199	61000-66999 68000-68999
2200-2299	61000-66999 68000-68999
2300-2399	61000-66999 68000-68999
5500-5599	61000-66999 68000-68999
2400-2499	61000-66999 68000-68999
2600-2699	61000-66999 68000-68999
2700-2799	61000-66999 68000-68999
2500-2599 2800-2999	61000-66999 68000-68999
3100-3199	61000-66999 68000-68999
3200-3299	61000-66999 68000-68999
	(Less Transfers into Title I - they don't want exp. for funds transferred in, thus we lower this exp. by amt. transferred into fund 6501).
d. Title I Carryover Expenditures	N/A
e. Title V, Part A Expenditures	
f. Title V, Part A Carryover Expenditures	N/A
g. Food Services revenue	Revenue Section I; item j 16000-16999
h. District Activities Revenues	Revenue Section I, item k - 17000-17999
i. Textbook Revenues	Revenue Section I, item m 19400-19499
j. Summer School Revenues	Revenue Section I, item n, 13120-13129
Total	NCES Sum a-j)

XIII. NET CURRENT EXPENDITURES as defined by the Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297)  
 (Subtract Total Exclusions from Current Expenditures.)

XIV. AVERAGE DAILY ATTENDANCE (ADA)

XV. STATE PER PUPIL EXPENDITURE

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XVI AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA)  
 6511', '6516', '6517', '6518', '6519', '6579', '6721', '6722', '6723', '6724',  
 8672', '6801', '6802', '6803', '6804', '6805', '6806', '6807', '6808', '6809', '6810'

	Fund	Function	Object
A. Current expenditures instruction	See XVI. Header	1000-1999	61000-66999 68000-68199 68900-68999
B. Total Current expenditures (functions 1000, 2000, 3100, 3200).	See XVI. Header	1000-3299	61000-66999 68000-68199 68900-68999
C. Current Expenditures for Community Services, Adult Education and Other programs outside of public elementary-secondary education.	See XVI. Header	3300-3399	61000-66999 68000-68199 68900-68999
	6602	1000-3399	61000-66999 68000-68199 68900-68999
D. Property expenditures			
Funds: ('6511', '6516', '6517', '6518', '6519', '6579', '6602', '6721', '6722', '6723', '6724', '8672', '6801', '6802', '6803', '6804', '6805', '6806', '6807', '6808', '6809', '6810')		1000-3399	67000-67999
E. School Construction Expenditures		4000-4999	61000-69999
Funds: ('6511', '6516', '6517', '6518', '6519', '6579', '6602', '6721', '6722', '6723', '6724', '8672', '6801', '6802', '6803', '6804', '6805', '6806', '6807', '6808', '6809', '6810')			
F. Expenditures for the Title I reported under Section XII. Exclusions from Current Expenditures for State per Pupil Expenditures programs that were included in the data items above.	6516-6518	1000-3299	61000-66999 68000-68199 68900-68999
G. Direct Program Support			ADE