

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

THE NATIONAL PUBLIC EDUCATION
FINANCIAL SURVEY

Fiscal Year 2021

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

RETURN COMPLETED FORM TO:

U.S. Census Bureau
ATTN: Economic Reimbursable Surveys Division
Washington, D.C. 20233-6800

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CERTIFICATION: I hereby certify that to the best of my knowledge and belief, the data reported in sections I-VIII, 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 reporting under section 153(a)(1)(I) of the Education Sciences Reform Act of 2002, 20 U.S.C. 9543(a)(1)(I) and the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 6301 et. seq.)	
TYPE/PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL
TITLE	

SECTION 1

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

REVENUE FROM LOCAL SOURCES (1000)	Item Code	Current Amount	Flag
a. Property Tax (1110)	R1A		
b. Non-Property Tax (1120-1190)	R1B		
c. Other Local Government Units Property Tax (1210)	R1C		
d. Other Local Government Units Non-Property Tax (1220-1290)	R1D		
e. Tuition from Individuals (1310)	R1E		
f. Tuition from other LEAs within the State (1321)	R1F		
g. Transportation Fees from Individuals (1410)	R1G		
h. Transportation Fees from other LEAs within the State (1421)	R1H		
i. Earnings on Investments (1500-1540; not 1532)	R1I		
j. Food Services (excluding federal reimbursements) (1600-1650)	R1J		
k. District Activities (1700-1790)	R1K		
l. Other Revenue from Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421, 1940, 1951, 1970)	R1L		
m. Textbook Revenues (1940)	R1M		
n. Summer School Revenues (1312)	R1N		
LOCAL SOURCES OF REVENUE SUBTOTAL (1000) [Sum a-e, g, i-n.]	STR1		

REVENUE FROM INTERMEDIATE SOURCES (2000)	R2		
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REVENUE FROM STATE SOURCES (3000)	R3		
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REVENUE FROM FEDERAL SOURCES (4000)			
a. Grants-in-Aid Direct from the Federal Government (4100,4300)	R4A		
b. Grants-in-Aid from the Federal Government through the State (4200,4500)	R4B		
c. Grants-in-Aid from the Federal Government through Other Intermediate Agencies (4700)	R4C		
d. Other Revenue from Federal Sources (4800,4900)	R4D		
FEDERAL SOURCES OF REVENUE SUBTOTAL (4000) [Sum a-d]	STR4		

OTHER SOURCES OF REVENUE (5000, 6000)	R5		
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TOTAL REVENUE	TR		
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SECTION 2

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

INSTRUCTION (1000)	Item Code	Current Amount	Flag
1. Salaries (100)	E11		
2. Employee Benefits (200)	E12		
3. Purchased Services (300-500; exclude 560, 591)	E13		
4. Tuition and Voucher Payments Outside the State, to Private Schools, Individuals, and Other (562,563,566,568,569)	E14		
5. Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (561, 564, 567)	E15		
6. Supplies (600)	E16		
7. Property (700)	E17		
8. Other (810, 890)	E18		
INSTRUCTION EXPENDITURES SUBTOTAL (1000) [Sum 1-4, 6, & 8 only.]	STE1		

INSTRUCTION, continued (1000)

SPECIAL EXHIBIT ITEMS

1. Salaries Paid to Teachers in Regular Education Programs (Objects 111 and 113; Program #100)	E11a		
2. Salaries Paid to Special Education Teachers (Object 111 and 113; Program #200)	E11b		
3. Salaries Paid to Vocational Education Teachers (Object 111 and 113; Program #300)	E11c		
4. Salaries Paid to Teachers in Other Programs Providing Instruction to Students Grades Prekindergarten Through Grade 12 and Ungraded students (Objects 111 and 113; Programs #400 and #900)	E11d		
Textbook Expenditures for Classroom Instruction (Function 1000, Object 640)	E2		

SECTION 3A

SUPPORT SERVICES (2000)

SUPPORT SERVICES, STUDENTS (2100)	Item Code	Current Amount	Flag
1. Salaries (100)	E212		
2. Employee Benefits (200)	E222		
3. Purchased Services (300-500; exclude 591)	E232		
4. Supplies (600)	E242		
5. Property (700)	E252		
6. Other (810, 890)	E262		
SUPPORT SERVICES STUDENTS EXPENDITURES SUBTOTAL (2100) [Sum 1-4 & 6 only.]	STE22		

SUPPORT SERVICES, INSTRUCTION (2200)

1. Salaries (100)	E213		
2. Employee Benefits (200)	E223		
3. Purchased Services (300-500; exclude 591)	E233		
4. Supplies (600)	E243		
5. Property (700)	E253		
6. Other (810, 890)	E263		
SUPPORT SERVICES INSTRUCTION EXPENDITURES SUBTOTAL (2200) [Sum 1-4 & 6 only.]	STE23		

SUPPORT SERVICES, GENERAL ADMINISTRATION (2300)

1. Salaries (100)	E214		
2. Employee Benefits (200)	E224		
3. Purchased Services (300-500; exclude 591)	E234		
4. Supplies (600)	E244		
5. Property (700)	E254		
6. Other (810, 820, 890)	E264		
SUPPORT SERVICES GENERAL ADMINISTRATION EXPENDITURES SUBTOTAL (2300) [Sum 1-4 & 6 only.]	STE24		

SUPPORT SERVICES, SCHOOL ADMINISTRATION (2400)

1. Salaries (100)	E215		
2. Employee Benefits (200)	E225		
3. Purchased Services (300-500; exclude 591)	E235		
4. Supplies (600)	E245		
5. Property (700)	E255		
6. Other (810, 890)	E265		
SUPPORT SERVICES SCHOOL ADMINISTRATION EXPENDITURES SUBTOTAL (2400) [Sum 1-4 & 6 only.]	STE25		

SECTION 3B

SUPPORT SERVICES, OPERATIONS AND MAINTENANCE (2600)	Item Code	Current Amount	Flag
1. Salaries (100)	E216		
2. Employee Benefits (200)	E226		
3. Purchased Services (300-500; exclude 591)	E236		
4. Supplies (600)	E246		
5. Property (700)	E256		
6. Other (810, 890)	E266		
SUPPORT SERVICES OPERATIONS AND MAINTENANCE EXPENDITURES			
SUBTOTAL (2600) [Sum 1-4 & 6 only.]	STE26		

SUPPORT SERVICES, STUDENT TRANSPORTATION (2700)			
1. Salaries (100)	E217		
2. Employee benefits (200)	E227		
3. Purchased Services (300-500; exclude 511, 591)	E237		
4. Supplies (600)	E247		
5. Property (700)	E257		
6. Other (810, 890)	E267		
SUPPORT SERVICES STUDENT TRANSPORTATION EXPENDITURES			
SUBTOTAL (2700) [Sum 1-4 & 6 only.]	STE27		

SUPPORT SERVICES, OTHER SUPPORT SERVICES (2500, 2900)			
1. Salaries (100)	E218		
2. Employee Benefits (200)	E228		
3. Purchased Services (300-500; exclude 591)	E238		
4. Supplies (600)	E248		
5. Property (700)	E258		
6. Other (810, 835, 890)	E268		
SUPPORT SERVICES OTHER SUPPORT SERVICES EXPENDITURES SUBTOTAL			
(2500, 2900) [Sum 1-4 & 6 only.]	STE28		

ALL SUPPORT SERVICES TOTAL BY OBJECT (100, 200, etc.) (calculated)			
1. Salaries (100)	TE21		
2. Employee Benefits (200)	TE22		
3. Purchased Services (300-500; exclude 511, 591)	TE23		
4. Supplies (600)	TE24		
5. Property (700)	TE25		
6. Other (810, 820, 835, 890)	TE26		
ALL SUPPORT SERVICES TOTAL BY OBJECT EXPENDITURES SUBTOTAL			
(2100-2900) [Sum 1-4 & 6 only.]	STE2T		

SECTION 4

OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

FOOD SERVICES OPERATIONS (3100)	Item Code	Current Amount	Flag
1. Salaries (100)	E3A11		
2. Employee Benefits (200)	E3A12		
3. Purchased Services (300-500; exclude 591)	E3A13		
4. Supplies (600)	E3A14		
5. Property (700)	E3A2		
6. Other (810, 890)	E3A16		
OPERATION OF NON-INSTRUCTIONAL FOOD SERVICES EXPENDITURES SUBTOTAL (3100); [Sum 1-4 & 6 only.]	E3A1		

ENTERPRISE OPERATIONS (3200)

1. Salaries (100)	E3B11		
2. Employee Benefits (200)	E3B12		
3. Purchased Services (300-500; exclude 591)	E3B13		
4. Supplies (600)	E3B14		
5. Property (700)	E3B2		
6. Other (810, 890)	E3B16		
OPERATION OF NON-INSTRUCTIONAL ENTERPRISE OPERATIONS SERVICES EXPENDITURES SUBTOTAL (3200) [Sum 1-4 & 6 only.]	E3B1		

SECTION 5

DIRECT PROGRAM SUPPORT	Item Code	Current Amount	Flag
a1. Textbooks for Public School Children	E4A1		
a2. Textbooks; Property (700) only	E4A2		
b1. Transportation for Public School Children	E4B1		
b2. Transportation; Property (700) only	E4B2		
c1. Employee Benefits for Public School Employees	E4C1		
c2. Employee Benefits; Property (700) only	E4C2		
d. Direct Program Support for Private School Students	E4D		
e1. Other Direct Program Support for Public School Students	E4E1		
e2. Other Direct Program Support for Public School Students; Property (700) only	E4E2		
DIRECT PROGRAM SUPPORT EXPENDITURES SUBTOTAL [Sum a1,b1,c1, and e1.]	STE4		

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 (700).	TE5		
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SECTION 6

FACILITIES ACQUISITION & CONSTRUCTION SERVICES (4000)	Item Code	Current Amount	Flag
1. Non-Property Expenditures (Construction) (4100-4900)	E61		
2. Property Expenditures [Include Land and Improvements (710), Land and Existing Buildings (720), and Infrastructure (740).]	E62		
3. Equipment (730)	E63		

OTHER USES (5000) - Include debt service payments (principal and interest).

DEBT SERVICE (5100)			
1. Interest (832)	E7A1		
2. Redemption of Principal (831)	E7A2		
OTHER USES SUBTOTAL (5000)	STE7		

COMMUNITY SERVICES (3300)			
1. Non-Property (Objects 100-600, 800)	E81		
2. Property (700)	E82		

DIRECT COST PROGRAMS			
a. Non-Public School Programs (Program #500)	E9A		
b. Adult Education (Program #600)	E9B		
c. Community/Junior College (Object 565, Program #700)	E9C		
d. Other	E9D		
d1. Direct Cost Programs; Property (700)	E91		
DIRECT COST PROGRAMS SUBTOTAL [Exclude Property (700).]	STE9		

PROPERTY (700)			
	TE10		

TOTAL EXPENDITURES FOR EDUCATION			
[Sum Current Expenditures, F.A.C.S., Non-Property Expenditures, Community Services, Direct Cost Programs, and Property. Exclude Other Uses.]	TE11		

SECTION 7

EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)	Item Code	Current Amount	Flag
a. Tuition from Individuals (1310)	X12A		
b. Transportation Fees from Individuals (1410)	X12B		
c. Title I Expenditures [Expenditures under Title I of the Elementary and Secondary Education Act of 1965, as amended (ESEA). DO NOT simply restate revenues received. This item is to contain expenditures.]	X12C		
d. Title I Carryover Expenditures	X12D		
e. Title V, Part A Expenditures [Expenditures under Title V, Part A of the ESEA, as amended. DO NOT simply restate revenues received. This item is to contain expenditures.]	X12E		
f. Title V, Part A Carryover Expenditures	X12F		
g. Food Services Revenues (excluding federal reimbursements) (1600-1650)	X12G		
h. District Activities Revenues (1700-1790)	X12H		
i. Textbook Revenues (1940)	X12I		
j. Summer School Revenues (1312)	X12J		
TOTAL EXCLUSIONS [Sum a-j.]	TX12		

NET CURRENT EXPENDITURES [Subtract Total Exclusions from Current Expenditures, as defined in the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(12)).]	NCE13		
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AVERAGE DAILY ATTENDANCE (ADA)			
a. ADA as defined by state law	A14A		
b. ADA as defined by NCES	A14B		

STATE PER PUPIL EXPENDITURE	PPE15		
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CURRENT EXPENDITURES BY FUND TYPE			
Current Expenditures Paid from State and Local Funds (including federal funds intended to replace local tax revenues) [Objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200 paid from state and local funds combined, plus federal funds intended to replace local tax revenues. Internal transfers (objects 511, 561, 564, 567, and 591) should be excluded.]	CE1		
Current Expenditures Paid from Federal Funds [Objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200 paid from federal funds (excluding federal funds intended to replace local tax revenues) only. Internal transfers (objects 511, 561, 564, 567, and 591) should be excluded.]	CE2		

SECTION 8

COVID-19 FEDERAL ASSISTANCE FUNDS - Coronavirus Aid, Relief, And Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), and American Rescue Plan (ARP) Act

SPECIAL EXHIBIT ITEMS - Revenues from COVID-19 Federal Assistance Funds	Item Code	Current Amount	Flag
1. Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund	AR1		
2. Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund	AR1A		
3. American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	AR1B		
4. CARES Act Governor's Emergency Education Relief (GEER I) Fund	AR2		
5. CRRSA Governor's Emergency Education Relief (GEER II) Fund	AR2A		
6. CARES Act Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	AR3		
7. Coronavirus Relief Fund (CRF)	AR6		
8. American Rescue Plan (ARP) Act Coronavirus State and Local Fiscal Recovery Funds	AR6A		
9. Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency	AR7		
10. Education Stabilization Fund to the Outlying Areas-Governors	AR8		

SPECIAL EXHIBIT ITEMS - Expenditures from COVID-19 Federal Assistance Funds

1. Current expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for functions 1000, 2000, 3100, and 3200; excluding objects 511, 561, 564, 567, and 591)	AE1		
2. Instructional expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; excluding objects 561, 564, 567, and 591)	AE2		
3. Support services expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2000; excluding objects 511 and 591)	AE3		
4. Capital outlay expenditures paid from COVID-19 Federal Assistance Funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4		
5. Technology-related supplies and purchased services expenditures paid from COVID-19 Federal Assistance Funds (objects 351, 352, 432, 443, 530, 650 for ALL functions)	AE5		
6. Technology-related equipment expenditures paid from COVID-19 Federal Assistance Funds (objects 734, 735 for ALL functions)	AE6		
7. Support services, operation and maintenance of plant expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 2600; excluding object 591)	AE7		
8. Food services operations expenditures paid from COVID-19 Federal Assistance Funds for public elementary-secondary education (objects 100-600, 810, 820, 835, and 890 for function 3100; excluding object 591)	AE8		

Section 1	(Comments get displayed here)
Section 2	(Comments get displayed here)
Section 3A	(Comments get displayed here)
Section 3B	(Comments get displayed here)
Section 4	(Comments get displayed here)
Section 5	(Comments get displayed here)
Section 6	(Comments get displayed here)
Section 7	(Comments get displayed here)
Section 8	(Comments get displayed here)
Other	(Comments get displayed here)