ED Form 2447 OMB Number 1850-067 Approval expires December 31, 2006

U.S. DEPARTMENT OF EDUCATION

NATIONAL CENTER FOR EDUCATION STATISTICS

The National Public Education Financial Survey

Fiscal Year 2005

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

RETURN COMPLETED FORM TO:

Bureau of the Census ATTN: Governments Division Washington, DC 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-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, as amended by the No Child Left Behind Act of 2001.

TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL
TITLE:	

12/2/2005

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

I. REVENUE FROM LOCAL SOURCES	AMOUNT (omit cents)
a. Property Tax (1110) [Include only ad valorem taxes. Do not include penalties and interest or property tax revenue from dependent districts here.]	\$
b. Non-Property Tax (1120-1190) [Include sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Do not include non-property tax revenue from dependent districts here.]	\$
 c. Other Local Government Units-Property Tax (1210) [Include only ad valorem property tax revenue from dependent districts. Do not include penalties and interest here.] 	\$
 d. Other Local Government Units-Non-Property Tax (1220-1290) [Include sales and use taxes, income taxes, penalties and interest on taxes, revenue in lieu of taxes, and other taxes. Include non- property tax revenue from dependent districts here.] 	\$
e. Tuition From Individuals (1310) [Include tuition from individuals only.]	\$
 f. Tuition From Other LEAs Within the State (1321) [Include tuition from other LEAs within the state only.] 	\$
g. Transportation Fees From Individuals (1410) [Include transportation fees from individuals only.]	\$
 h. Transportation Fees From Other LEAs Within the State (1421) [Include transportation fees from other LEAs within the state only.] 	\$
 i. Earnings on Investments (1500-1540; exclude 1532) [Include interest on long and short term investments, dividends on investments, realized gains or losses on the sale of investments, and earnings on investment in real property. Do not include gains or losses recognized from changes in the fair value of investments.] 	\$
 j. Food Service (excluding federal reimbursements) 1600-1650) [Include daily sales for reimbursable programs, school breakfast programs, special milk programs, and non-reimbursable programs. Also include special functions and daily sales from summer food programs. Federal reimbursements should appear under 4500.] 	\$

I. REVENUE FROM LOCAL SOURCES

AMOUNT (omit cents)

k. District Activities (1700-1790) [Include admissions, bookstore sales, student fees, and receipts from extra-curricular and co-curricular activities where the funds are under the control of the LEA.]	\$
 1. Other Revenue From Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421, or 1940) [Include tuition from other LEAs outside the state, tuition from non- individual private sources, and tuition from the state and other LEAs for voucher program students. Include transportation fees from other LEAs outside the state and transportation fees from non-individual private sources. Include revenues from community service activities operated by an LEA. Include revenue from the rental of real or personal property owned by the school, contributions and donations from private sources, gains or losses on sale of fixed assets of proprietary funds, services provided other LEAs, other local governmental units, other funds, and miscellaneous revenue from local sources not include elsewhere.] 	\$
m. Textbook Revenues (1940) [Include textbook sales and rentals.]	\$
n. Summer School Revenue [Include tuition from students, other LEAs, fees and charges. Do not include daily sales from summer food programs (1650).]	\$
Local Sources of Revenue Subtotal (1000) [Exclude Tuition From Other LEAs Within the State (1321) and Transportation Fees From Other LEAs Within the State (1421). Sum a-e, g, i-n.]	\$

II. REVENUE FROM INTERMEDIATE SOURCES (2000)

[Include all revenues that can be used for any legal purpose desired by an ISA without restriction.

Include revenues that must be used for a categorical or restricted purpose.

Include revenues to an ISA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation.

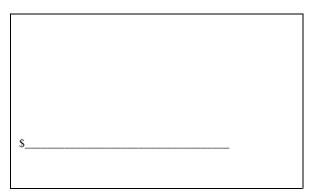
Include payments to pension fund by other governmental jurisdiction for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets.]

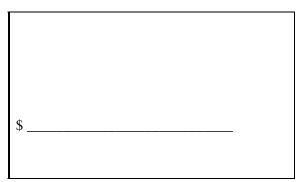
III. REVENUE FROM STATE SOURCES (3000)

[Include all revenues that can be used for any legal purpose desired by an LEA without restriction.

Include revenues that must be used for a categorical or specific purpose. Include revenues to an LEA in lieu of taxes it would pay if its property or other tax base been subject to taxation.

Include payments to pension fund or other governmental jurisdiction for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets.]





IV. REVENUE FROM FEDERAL SOURCE	AMOUNT CS (omit cents)
 a. Grants-in-Aid Direct From the Federal Government (4100, 4300) [Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all direct revenue grants to LEA which must be used for a categorical or specific purpose.] 	\$
 b. Grants-in-Aid From the Federal Government Through the State (4200,4500) [Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all revenues through the state as grants to the LEA which must be used for a categorical or specific purpose. Federal reimbursements for food service should appear here.] 	\$
 c. Grants-in-Aid From the Federal Government Through Other Intermediate Agencies (4700) [Include all revenue grants through an intermediate agency to the LEA.] 	\$
 d. Other Revenue From Federal Sources (4800, 4900) [Include revenues to an LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation. Include payments made by the Federal Government for the benefit of the LEA, contributions of equipment and supplies, contributions to fixed assets, and foods donated by the Federal Government to the LEA.] 	\$
Federal Sources of Revenue Subtotal (4000)	\$

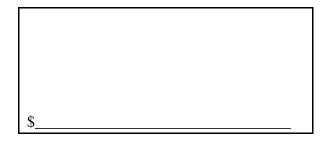
V. Other Sources of Revenue (5000, 6000)

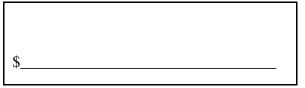
[Include bond principal and premiums. Accrued interest realized from the sale of bonds should be included when permitted by state law.

Include amounts available from the sale of school property or compensation for the loss of fixed assets. Do not include proprietary funds gains on sale of fixed assets here, but in 1930.]

TOTAL REVENUE FROM ALL SOURCES

[Should agree with sum of subtotals I, II, III, and IV. Do not include other sources of revenue (5000, 6000).]





PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

I. INSTRUCTION (1000) ¹	AMOUNT (omit cents)
1. Salaries (100) [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]	\$
2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	\$
3. Purchased Services (300-500; exclude 560) [Include the services of teachers or others who provide instruction to students. Include computer-assisted instructional (CAI) expenditures, travel for instructional staff, and per diem expenses. Exclude Tuition (560).]	\$
 4. Tuition Payments Outside the State, and to Private Schools (562, 563, 565, 569) [Include tuition to other LEAs outside the State, tuition to private schools (in-state and out-of-state), and other tuition. Exclude payments to other LEAs and charter schools within the state.] 	\$
5. Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (561, 564, 566, 567)	\$
6. Supplies (600) [Include amounts paid for items that are consumed, worn out or deteriorated through use. Examples include classroom teaching supplies, audiovisual supplies, books, and periodicals. Do not include energy expenditures.]	\$
7. Property (700) [Include tangible property of a more or less permanent nature, other than land or buildings or improvements thereon. Examples are machinery, tools, trucks, cars, furniture, and furnishings.]	\$
8. Other (810, 890) [Include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations.]	\$
Instruction Expenditures Subtotal (1000)	
[Do not include payments to other LEAs and charter schools within the state (561, 564, 566, 567) or Property (700) in this subtotal.]	\$

¹Include only regular and part-time teachers, teacher aides, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave. If prorated amount and FTE are not available, also include teaching school nurses, teaching librarians, and teaching departmental chairpersons.

I. INSTRUCTION (1000) [The items below request teacher salary and textbook expenditure detail that were included in the instruction expenditures reported on page 4.]

SPEC	CIAL EXHIBIT ITEMS	AMOUNT (omit cents)
А.	SALARIES PAID TO TEACHERS BY PROGRAM (Objects 111 and 113) [Include base salaries paid to certified teachers (Object 111) and certified substitute teachers (Object 113).]	\$
1.	Salaries Paid to Teachers in Regular Education Programs (Objects 111 and 113; Program #100) [Include base salaries paid to certified teachers and certified substitute teachers providing regular education instruction to students in pre-kindergarten through grade 12.]	\$
2.	Salaries Paid to Special Education Teachers (Objects 111 and 113; Program #200) [Include base salaries paid to certified teachers and certified substitute teachers providing instruction to students with special needs, including mental retardation, orthopedic impairment, emotional disturbance, developmental delay, specific learning disability, hearing impairment, etc.]	\$
3.	Salaries Paid to Vocational Education Teachers (Objects 111 and 113; Program #300) [Include base salaries paid to certified teachers and certified substitute teachers providing instruction to students in developing knowledge, skills, and attitudes needed for employment.]	\$
4.	Salaries Paid to Teachers in Other Programs Providing Instruction to Students in Grades Pre-kindergarten through 12 and Un-graded Students (Objects 111 and 113; Programs #400 and #900)	
	[Include base salaries paid to certified teachers and certified substitute teachers not included in the above programs (100-300). Include salaries for teachers in English for speakers of other languages, alternative education; and co-curricular and extra- curricular programs.]	\$
В.	TEXTBOOK EXPENDITURES FOR CLASSROOM INSTRUCTION (Function 1000, Object 640) [Exclude expenditures for library books.]	\$

II. SUPPORT SERVICES (2000)

[See instructions for a more detailed listing under each Support Services function and object.]

AMOUNT (omit cents)

	Students ² (2100)	Instruction ³ (2200)	General Administration ⁴ (2300)
1. Salaries (100)	Note: Include salaries only for staff in footnote 2.	Note: Include salaries only for staff in footnote 3.	Note: Include salaries only for staff in footnote 4.
[Include gross salary while on the payroll of the LEA.]	\$	\$	\$
2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such	Note: Include employee benefits only for staff in footnote 2.	Note: Include employee benefits only for staff in footnote 3.	Note: Include employee benefits only for staff in footnote 4.
other employee benefits as unused sick leave.]			
 3. Purchased Services (300-500) [a. Include the services of medical doctors, social workers, psychologists, psychiatrists, audiologists, and other consultants providing for student needs. b. Include expenditures for instructional staff (see footnote below). c. Include the services of legal firms, election services, and staff relations and negotiations services. Travel for these staff is also included in a, b, or c as appropriate.] 	Note: Only include 3a here \$	Note: Only include 3b here \$	Note: Only include 3c here
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are attendance supplies, medical supplies, films, tapes, paper supplies, books, and periodicals.]	\$	\$	\$
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment, and the like.]	\$	\$	\$
6. Other (810, 890) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.	\$	\$	\$
Support Services Expenditures Subtotal (2100-2300)	Subtotal 2100	Subtotal 2200	Subtotal 2300
[Do not include Property (700) in this subtotal. Sum 100-600, 810, and 890 for each column.]	\$	\$	\$

²Include only staff in attendance and social work services, guidance, health, speech pathology, and audiology.

³Include only supervisors of instruction (not department chairmen), curriculum coordinators and in-service training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.

⁴Include only board of education staff, board secretary/clerk staff relations and negotiations staff, the superintendent's staff, and the superintendent.

II. SUPPORT SERVICES (2000)

[See instructions for a more detailed listing under each Support Services function and object.]

AMOUNT (omit cents)

each support services function and object.	School Administration ⁵ (2400)	Operations and Maintenance ⁶ (2600)	Student Transportation ⁷ (2700)
1. Salaries (100) [Include gross salary while on the payroll of the	Note: Include salaries only for staff in footnote 5.	Note: Include salaries only for staff in footnote 6.	Note: Include salaries only for staff in footnote 7.
LEA.]	\$	\$	\$
2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation,	Note: Include employee benefits only for staff in footnote 5.	Note: Include employee benefits only for staff in footnote 6.	Note: Include employee benefits only for staff in footnote 7.
workmen's compensation, and such other employee benefits as unused sick leave.]	\$	\$	\$
 3. Purchased Services (300-500) [a. Include the services of consultants, school scheduling firms, and administrative staff in-service training. b. Include the services of maintenance companies, security and safety services, equipment repair companies, and grounds upkeep concerns. 	Note: Only include 3a here	Note: Only include 3b here	Note: Only include 3c here
c. Include the services of student busing companies and handicapped transportation services.]	\$	\$	\$
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are books and periodicals, energy expenditures, services received from utility companies, food expenditures from school food service programs, and routine auto and bus maintenance.]	\$	\$	\$
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles, and machinery.]	\$	\$	\$
6. Other (810, 890) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.	\$	\$	\$
Support Services Expenditures Subtotal (2400-2700) [Do not include Property (700) in this subtotal. Sum 100-600, 810, and 890 for each column.]	Subtotal 2400 \$	Subtotal 2600 \$	Subtotal 2700

⁵Include only the staff of the office of the principal (including vice principals and other assistants), department chairpersons, and the principal.

⁶Include only operations and maintenance staff (heating, lighting, ventilation, repairing and replacing facilities and equipment), care and upkeep of grounds and equipment staff, vehicle operations and maintenance staff (not student transportation staff), and security and safety services staff.

⁷Include only student transportation staff (vehicle operation, monitoring of transported students, and vehicle maintenance services).

II. SUPPORT SERVICES (2000)

[See instructions for a more detailed listing under each Support Services function and object.]

AMOUNT (omit cents)

Other Support Services8Term(2500, 2900)by Object (1)

Total by Object (100, 200, etc.)

1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 8.	\$
	\$	·
2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 8.	\$
3. Purchased Services (300-500) [Include purchased business support services such as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating; purchased central support services such as planning, research, development, evaluations, and administrative technology services. Travel for these staff is also included here.]	\$	\$
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books, and periodicals.]	\$	\$
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles, and machinery.]	\$	\$
6. Other (810, 890) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees. Include short-term interest payments here.]	\$	\$
Support Services Expenditures Subtotal [Do not include Property (700) in this subtotal. Sum	Subtotal 2500, 2900	Subtotal all support services (2100- 2900)
100-600, 810, and 890 for each column.]	\$	\$

⁸Central Services staff (2500) includes any fiscal services staff, purchasing, warehousing, printing and duplicating staff, planning, research, development, and evaluation staff, public information staff, personnel staff, and any administrative technology staff. Other Support Services (2900) is designated for any other support staff not classified elsewhere.

III. OPERATION OF NON-INSTRUCTIONAL SERVICES

[Include food services and enterprise operations expenditures.] **Note:** Community Services (3300) appears on page 12.

AMOUNT

(omit cents)

·····	Food Services Operations (3100) ⁹	Enterprise Operations (3200) ¹⁰
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	\$	\$
2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	\$	\$
 3. Purchased Services (300-500) a. [Include purchased food service operations such as Pizza Hut, McDonalds, and SAGA. b. [Include purchased enterprise operations such as preschool, computer services, and handicapped services.] 	Note: Only include 3a here \$	Note: Only include 3b here \$
 4. Supplies (600) a. [Include amounts paid for items such as silverware, trays, napkins, plates, etc.] b. [Include amounts paid for items such as computer diskettes, laser toner, etc.] 	Note: Only include 4a here	Note: Only include 4b here
 5. Property (700) a. [Include expenditures for ovens, dishwashers, refrigerators, etc.] b. [Include expenditures for purchases of PCs, modems, printers.] 	Note: Only include 5a here \$	Note: Only include 5b here
6. Other (890) [Include miscellaneous expenditures for goods and services not mentioned above.]	\$	\$
Operation of Non-Instructional Services Expenditures Subtotal [Do not include Property (700) in this subtotal. Sum 100-600 and 890 for each column.]	\$	\$

⁹Note that food services expenditures should be gross expenditures, even if substantially aided by federal nutrition programs. If food services are run as an enterprise operation in your state, enter amounts in 3100 and note practice below column.

¹⁰Enterprise operations are activities that are financed by user charges [without governmental funds] similar to a private business (e.g., school bookstore). Include payments to the enterprise fund by a school system to cover deficit operations. Note below column the types of enterprise operations reported.

IV. DIRECT PROGRAM SUPPORT

[Include expenditures by SEA or state made on behalf of LEAs and not classified elsewhere.]

AMOUNT

	(onne cents)
a. Textbooks for Public School Children	
1. Include objects 100, 200, 300-500, 600 and 800. Do not include Property (700).	\$
2. Property (700) [furniture, fixtures, and equipment].	\$
b. Transportation for Public School Children	
1. Include objects 100, 200, 300-500, 600 and 800. Do not include Property (700).	\$
2. Property (700) [furniture, fixtures, and equipment].	\$
c. Employee Benefits for Public School Employees	
1. Include objects 100, 200, 300-500, 600 and 800. Do not include Property (700).	\$
2. Property (700) [furniture, fixtures, and equipment].	\$
d. Direct Program Support for Private School Students	
[Include expenditures by SEA or State made for/on behalf of private school students.]	
	\$
e. Direct Program Support for Public School Students (specify program name(s) on lines below)	
 Include objects 100, 200, 300-500, 600 and 800. Do not include Property (700). Property (700) [furniture, fixtures, and equipment]. 	\$ \$
Direct Support Subtotal	
[Do not include Direct Program Support for Private School Students (d) or any Property (700) in this subtotal. Sum a.1, b.1., c.1., and e.1.]	\$

V. CURRENT EXPENDITURES

[Sum subtotals for I. Instruction (1000), II. Support Services (2000), III. Non-Instruction (3000 – exclude Community Services), and IV, Direct Program Support (exclude Private School Student Aid). Do not include any Property (700) in this total.]



VI. FACILITIES ACQUISITION AND CONSTRUCTION SERVICES

AMOUNT (omit cents)

 Non-Property Expenditures (Construction) (4100-4900) [Include Salaries (100), Employee Benefits (200), Purchased Professional and Technical Services (300), Purchased Property Services (400), Other Purchased Services (500), Supplies (600), and Miscellaneous Expenditures (890).] 	\$
2. Property Expenditures [Include Land and Improvements (710), Land and Existing Buildings (720), and Infrastructure (740).]	\$
3. Equipment [Include expenditures for the initial purchase of newly constructed or renovated schools, and replacement items of equipment (730).]	\$

VII. OTHER USES (5000)

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

 Interest (832) [Include only long-term interest expenditures. Interest on current loans (repayable within one year of receiving the obligation) is charged to 2510 and should be reported under other Support Services-other (2500-800).] Redemption of Principal (831) 	\$ \$	
2. Redemption of Principal (831) Other Uses Subtotal	\$	

VIII. COMMUNITY SERVICES (3300) [Include community services operations such as child care centers

and recreational programs for the elderly.]	(omit cents)
1. Include objects 100, 200, 300-500, 600, and 890. Do not include Property (700).	\$
2. Property (700) [furniture, fixtures, and equipment].	\$

IX. DIRECT COST PROGRAMS

[Include educational expenditures for non-public school and nonelementary-secondary programs.]

a. Non-Public School Programs (Program #500) [Do not include Property (700).]	\$
b. Adult Education (Program #600) [Do not include Property (700).]	\$
c. Community College (Program #700) [Do not include Property (700).]	\$
d. Other (specify program name(s) on lines below)	
	\$

IX. DIRECT COST PROGRAMS

1. Property (700) [Include property from Non-Public School Programs (#500), Adult Education (#600), Community College (#700), and Other.]	\$
Direct Cost Programs Subtotal [Do not include Property (700) in this subtotal].	\$

X. PROPERTY (700)

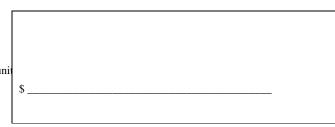
[Total from Property in Instruction (I), Support Services (II), Operation of Non-Instructional Services (III), Direct Program Support (IV), Property Expenditures and Equipment (VI), Community Services (VIII), and Direct Cost Programs (IX).]

\$_____

AMOUNT

XI. TOTAL EXPENDITURES FOR EDUCATION

[Sum Current Expenditures (V), Non-Property Expenditures (VI), Communi Services (VIII), Direct Cost Programs (IX), and Property (X). Do not include Other Uses (VII).]



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

AMOUNT (omit cents) (do not complete shaded areas)

a. Tuition From Individuals (1310)	obtained from p. 1 (1310)
b. Transportation Fees From Individuals (1410)	obtained from p.1 (1410)
c. Title I Expenditures [Do not simply state revenues received. This item is to contain expenditures.]	\$
d. Title I Carryover Expenditures	\$
 e. Expenditures From Funds Received under Part A of Title V as Amended by the No Child Left Behind Act of 2001. [Do not simply state revenues received. This item is to contain expenditures.] 	\$
f. Title V, Part A Carryover Expenditures [Expenditures from carryover funds from Title VI as amended by the Improving America's Schools Act or from carryover funds from Part A of Title V as amended by the No Child Left Behind Act.]	\$
g. Food Service (excluding federal reimbursements) (1600- 1650)	obtained from p.1 (1600-1650)
h. District Activities Revenues (1700-1790)	obtained from p.2 (1700-1790)
i. Textbook Revenues (1940)	obtained from p.2 (1940)
j. Summer School Revenues	obtained from p.2
Total Exclusions (sum aj.) (NCES will compute this)	

XIII. NET CURRENT EXPENDITURE as Defined by the Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297). [Subtract Total Exclusions (XII) from Current Expenditures (V)] (NCES will compute this)

XIV. AVERAGE DAILY ATTENDANCE (ADA)

Use <u>either</u> method A or B

A. ADA as Defined by State Law [Append definition, statutory citation, length of school year, and length of school day.]	
B. ADA as Defined by NCES [The aggregate days of attendance of a given school during a given reporting period divided by the number of days in session during this period.]	



XV. STATE PER PUPIL EXPENDITURE to be used, in part, in the calculation of Federal Entitlements for Title 1 (ECIA), Impact Aid, Indian Education, and other Federal programs. [Divide XIII by XIV.]	
(NCES will compute this)	