

Part C. CCD National Public Education Finance Survey

F.1. Discussion of Items

No changes are proposed for the National Public Education Finance Survey (NPEFS).

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 attached survey form.

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.

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 ¹	State	Federal	Local ¹	State	Federal
United States²	\$487,761,164³	\$214,389,438³	\$228,562,195	\$44,809,532	44.0	46.9	9.2
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 ³	3,301,561 ³	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 ⁴	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 ⁴	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.

¹Local revenues include intermediate revenues.

²U.S. totals include the 50 states and the District of Columbia.

³Value affected by redistribution of reported values to correct for missing data items.

⁴Both 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 ¹ [in thousands of dollars]					Percentage distribution			
	Total	Instruction and instruction-related ²	Student support services ³	Administration	Operations	Instruction and instruction-related	Student support services	Administration	Operations
United States⁴	\$424,562,095	\$279,960,659	\$22,106,046	\$46,764,972	\$75,730,418	65.9	5.2	11.0	17.8
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 ⁶	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 ⁶	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 ⁵	4,646,302 ⁵	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 ⁵	4,520,120 ⁵	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 ⁵	5,043,563 ⁵	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.

¹Include 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.

²Include 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.

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

⁴U.S. totals include the 50 states and the District of Columbia.

⁵Value affected by redistribution of reported values to correct for missing data items.

⁶Both 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 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

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 78 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 your individual survey, write directly to: U.S. Department of Education, National Center for Education Statistics, Elementary/Secondary and Libraries Studies Division, Washington, DC 20008-5651.

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:	

12/2/2004

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

AMOUNT
(omit cents)

I. REVENUE FROM LOCAL SOURCES

<p>a. Property Tax (1110) [Include only ad valorem taxes. Do not include penalties and interest or property tax revenue from dependent districts here.]</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>
<p>e. Tuition From Individuals (1310) [Include tuition from individuals only.]</p>	<p>\$ _____</p>
<p>f. Tuition From Other LEAs Within the State (1321) [Include tuition from other LEAs within the state only.]</p>	<p>\$ _____</p>
<p>g. Transportation Fees From Individuals (1410) [Include transportation fees from individuals only.]</p>	<p>\$ _____</p>
<p>h. Transportation Fees From Other LEAs Within the State (1421) [Include transportation fees from other LEAs within the state only.]</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>

AMOUNT

(omit cents)

I. REVENUE FROM LOCAL SOURCES

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.]	\$ _____
l. 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 included 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 has 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.]

\$ _____

AMOUNT

(omit cents)

IV. REVENUE FROM FEDERAL SOURCES

<p>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.]</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>
<p>c. Grants-in-Aid From the Federal Government Through Other Intermediate Agencies (4700) [Include all revenue grants through an intermediate agency to the LEA.]</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>
<p>Federal Sources of Revenue Subtotal (4000)</p>	<p>\$ _____</p>

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).]

\$ _____

EDUCATION EXPENDITURES

AMOUNT
(omit cents)

I. INSTRUCTION (1000)¹

<p>1. Salaries (100) [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>
<p>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).]</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>
<p>5. Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (561, 564, 566, 567)</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>
<p>8. Other (810, 890) [Include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations.]</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>

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.]

**AMOUNT
(omit cents)**

SPECIAL EXHIBIT ITEMS

<p>A. 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).]</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>
<p>1. 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.]</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>
<p>1. 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.]</p>	<p>\$ _____</p>
<p>B. TEXTBOOK EXPENDITURES FOR CLASSROOM INSTRUCTION (Function 1000, Object 640) [Exclude expenditures for library books.]</p>	<p>\$ _____</p>

II. SUPPORT SERVICES (2000)

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

**AMOUNT
(omit cents)**

**Students²
(2100)**

**Instruction³
(2200)**

**General
Administration⁴
(2300)**

<p>1. Salaries (100) [Include gross salary while on the payroll of the LEA.]</p>	<p>Note: Include salaries only for staff in footnote 2. \$ _____</p>	<p>Note: Include salaries only for staff in footnote 3. \$ _____</p>	<p>Note: Include salaries only for staff in footnote 4. \$ _____</p>
<p>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.]</p>	<p>Note: Include employee benefits only for staff in footnote 2. \$ _____</p>	<p>Note: Include employee benefits only for staff in footnote 3. \$ _____</p>	<p>Note: Include employee benefits only for staff in footnote 4. \$ _____</p>
<p>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.]</p>	<p>Note: Only include 3a here \$ _____</p>	<p>Note: Only include 3b here \$ _____</p>	<p>Note: Only include 3c here \$ _____</p>
<p>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.]</p>	<p>\$ _____</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment, and the like.]</p>	<p>\$ _____</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>6. Other (810, 890) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]</p>	<p>\$ _____</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>Support Services Expenditures Subtotal (2100-2300) [Do not include Property (700) in this subtotal. Sum 100-600, 810, and 890 for each column.]</p>	<p>Subtotal 2100 \$ _____</p>	<p>Subtotal 2200 \$ _____</p>	<p>Subtotal 2300 \$ _____</p>

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)

	School Administration⁵ (2400)	Operations and Maintenance⁶ (2600)	Student Transportation⁷ (2700)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	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. \$ _____
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 5. \$ _____	Note: Include employee benefits only for staff in footnote 6. \$ _____	Note: Include employee benefits only for staff in footnote 7. \$ _____
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. c. Include the services of student busing companies and handicapped transportation services.]	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 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 Services⁸
(2500, 2900)**

**Total
by Object (100, 200, etc.)**

<p>1. Salaries (100) [Include gross salary while on the payroll of the LEA.]</p>	<p>Note: Include salaries only for staff in footnote 8. \$ _____</p>	<p>\$ _____</p>
<p>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.]</p>	<p>Note: Include employee benefits only for staff in footnote 8. \$ _____</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books, and periodicals.]</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles, and machinery.]</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>Support Services Expenditures Subtotal [Do not include Property (700) in this subtotal. Sum 100-600, 810, and 890 for each column.]</p>	<p>Subtotal 2500, 2900 \$ _____</p>	<p>Subtotal all support services (2100-2900) \$ _____</p>

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

**AMOUNT
(omit cents)**

[Include food services and enterprise operations expenditures.]

Note: Community Services (3300) appears on page 12.

	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
(omit cents)**

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

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.]

<p>\$ _____</p>

VI. FACILITIES ACQUISITION AND CONSTRUCTION SERVICES

**AMOUNT
(omit cents)**

<p>1. 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).]</p>	<p>\$ _____</p>
<p>2. Property Expenditures [Include Land and Improvements (710), Land and Existing Buildings (720), and Infrastructure (740).]</p>	<p>\$ _____</p>
<p>3. Equipment [Include expenditures for the initial purchase of newly constructed or renovated schools, and replacement items of equipment (730).]</p>	<p>\$ _____</p>

VII. OTHER USES (5000)

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

<p>a. Debt Services (5100) [Include only long-term debt services (obligations exceeding one year.)]</p> <p>1. 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).]</p> <p>1. Redemption of Principal (831)</p>	<p>\$ _____</p> <p>\$ _____</p>
<p>Other Uses Subtotal</p>	<p>\$ _____</p>

VIII. COMMUNITY SERVICES (3300)

AMOUNT

[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) _____ _____ _____	\$ _____

I. 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).]

\$ _____

TOTAL EXPENDITURES FOR EDUCATION

[Sum Current Expenditures (V), Non-Property Expenditures (VI), Community 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)	
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 a.-j.) (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)	
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**XIV. AVERAGE DAILY
ATTENDANCE (ADA)**

Use either method A or B

<p>A. ADA as Defined by State Law [Append definition, statutory citation, length of school year, and length of school day.]</p>	<hr/>
<p>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.]</p>	<hr/>

**AMOUNT
(omit cents)**

<p>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)</p>	<hr/>
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F.4. Data Plan

This part includes the data plan for the FY 2005 data collection. The first set of questions provides documentation about the quality of the reported data. These questions will be included in the NPEFS collection every year. The second set of questions solicits respondent feedback about the availability of new or problematic data. This information helps in understanding and processing the NPEFS data and also benefits the Census Bureau in processing the Survey of Local Governments: School Systems (F-33) data collection.

FISCAL DATA PLAN FY 2005

1. Direct Program Support/State Payments on Behalf

- A. Do local education agencies in your state receive Direct Program Support/State Payments on Behalf monies from the state?
 Yes No If no, please go to Question 2.
- B. Do you include these payments in the REVENUE section of your NPEFS report?
 Yes No
- C. Are you able to report these payments in the appropriate EXPENDITURE section of the NPEFS report?
 Yes No
- D. Are these amounts available on a district-by-district basis for use on the F-33 Local School District report?
 Yes No
- E. Are these amounts reported on your state's F-33 Local School District data submission?
 Yes No
- F. Please provide the TOTAL Direct Program Support/State Payments on Behalf amounts in your state. Include all amounts, even those reported under their appropriate functions.
- a. Textbooks for Public School Students,
1) Non-Property \$_____.
2) Property only \$_____.
- b. Transportation for Public School Students,
1) Non-Property \$_____.
2) Property only \$_____.
- c. Employee Benefits for Public School Employees,

- 1) Non-Property \$ _____.
2) Property only \$ _____.

d. Direct Program Support for Private School Students,
Non-Property \$ _____.

e. Other Direct Program Support for Public School Students,
1) Non-Property \$ _____.
(Please specify program name _____.)
2) Property only \$ _____.
(Please specify program name _____.)

2. Charter Schools

A. Does your state have charter schools?

___ Yes ___ No If no please go to Question 3.

B. Please indicate all that apply to the reporting of financial data by charter schools.

___ Charter school data are reported independent of regular school district data.

___ Regular school districts serve as a fiduciary agent for charter schools (i.e., report charter school grants as pass-thru expenditures).

___ Charter school data are reported within regular district data.

C. Are charter school data reported in the NPEFS and F-33 data?

___ Yes, both. ___ NPEFS only. ___ F-33 only.

D. Please include any additional comments concerning charter school data in your state.

3. Is the average daily attendance (ADA) data that you report on NPEFS based on attendance data or enrollment data?

___ ADA is based on attendance data. ___ ADA is based on enrollment data.

4. Please respond to the following questions concerning the content of the data in the separate teacher salary items:

A. Salaries for teachers in GIFTED and TALENTED programs are reported in:

___ Regular Programs ___ Special Programs ___ Vocational Programs
___ Other Programs ___ Not included in the new teacher salary items

B. Are salaries for instructional aides and teaching assistants included in the separate teacher salary data items? ___ Yes ___ No

C. Are salaries for additional duties (e.g., coaching) and teaching incentives included in the separate teacher salary items? Yes No

D. What is the source of the data reported for the separate teacher salary items?
 Accounting System (e.g., district annual financial reports) Payroll System

5. Does your office provide average teacher salaries estimates to the National Education Association (NEA)? Yes No

6. Can you report full year FTE counts for teachers? Yes No

7. Can you report full year FTE counts of teachers by program area (regular education, special education, vocational education, and other education programs)? Yes No

Comment: _____

8. Can you report employee benefits for only teachers? Yes No

9. Does your state maintain school-level finance data?

Yes

If yes, do you make the data available to the public? Yes No

No

10. Can you report expenses for the function subtotals (instruction, student support, instruction support, school administration, general administration, operations and maintenance, student transportation, other support services, food services and enterprise operations), along with any unallocated depreciation expenses as illustrated on page 194 of Financial Accounting for State and Local School Systems: 2003 Edition handbook? (This should come from the Statement of Activities from the Government-wide Financial Statements of each school district.)

Yes No

11. Other Sources of Revenue

We ask that you include loan proceeds and amounts from bond principal and premiums. We also require you to report the face amount and the interest realized from the sale of bonds, (if permitted by state law). Proceeds from capital leases should also be included here.

For this category, do you also include refunding debt, including advanced refunding, in

your NPEFS and F-33 reports?

NPEFS

___ Yes ___ No

F-33

___ Yes ___ No