

Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2009–10 (Fiscal Year 2010)

Provisional File Version 1a

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Stephen Q. Cornman
National Center for Education Statistics

Jumaane Young
U.S. Census Bureau

Kenneth C. Herrell
U.S. Census Bureau

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CCD
COMMON CORE OF DATA

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1990 K Street NW
Washington, DC 20006-5651

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Content Contact

Stephen Q. Cornman (202)502-7338
stephen.cornman@ed.gov

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I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2009–10 (Fiscal Year 2010), Provisional Version 1a File

This documentation is for the provisional version 1a file of the National Center for Education Statistics' (NCES) Common Core of Data (CCD) National Public Education Financial Survey (NPEFS) for school year 2009–10, fiscal year 2010 (FY 10). It contains a brief description of the data collection along with information required to understand and access the data file.

Congress authorizes NCES to collect these data through the Education Sciences Reform Act (20 U.S.C. § 9543). NCES and the Governments Division of the U.S. Census Bureau collaborate to collect public school system finance data, with the Census Bureau acting as the primary collection agent for NPEFS.

NPEFS provides state aggregate finance data for revenues and expenditures for public elementary and secondary education. NPEFS data are useful to (1) chief officers of state education agencies; (2) policymakers in the executive and legislative branches of federal and state governments; (3) education policy and public policy researchers; (4) the press, and (5) citizens interested in information about education finance.

State education agencies (SEAs) in the 50 states, the District of Columbia, Puerto Rico, and four U.S. Island Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands) report state aggregate finance data to the NPEFS program. The data file is organized by state or jurisdiction and contains revenue data by funding source, expenditure data by function and object,¹ and average daily attendance (ADA) data. The file also includes total student membership data from the SY 2009–10 CCD State Nonfiscal Survey of Public Elementary/Secondary Education final version 1b file.²

The CCD is a national statistical database of information that describes all public elementary and secondary schools and school districts. The CCD consists of six annual surveys: the Public Elementary/Secondary School Universe Survey, the Local Education Agency Universe Survey, the State Nonfiscal Survey of Public Elementary/Secondary Education, the National Public Education Financial Survey (NPEFS), the School District Finance Survey (F-33), and the Teacher Compensation Survey (TCS). The principal users of CCD fiscal data are the federal government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public.

II. User's Guide

The FY 10 NPEFS data file contains 56 records (one for each state or jurisdiction). Each record contains 314 fields (4 record identification fields, 155 data fields, and 155 imputation flag fields). The record layout is provided in Appendix A.

¹ *Function* is defined as a category of expenditure defining the activity supported by the service or commodity bought, while *object* is defined as a category of expenditure defining the service or commodity bought. For more definitions of terms used in this report, please see Appendix B–Glossary.

² Documentation to the Common Core of Data State Nonfiscal Survey of Public Elementary/Secondary Education: School Year 2009–10 (Chen, Sable, and Noel 2011-350rev).

The remaining appendices provide the following information:

- Appendix B—glossary with definitions of key variables;
- Appendix C—state abbreviations and American National Standards Institute (ANSI)³ state codes;
- Appendix D—state-by-state list of imputations and edits;
- Appendix E—fiscal data plan questions;
- Appendix F—state-by-state responses to the fiscal data plan questions;
- Appendix G—frequencies of imputation flags and minimum, maximum, and mean of numeric variables;
- Appendix H—fiscal year definitions and specific state notes; and
- Appendix I—the survey form.

File versions

NCES maintains strict version control of CCD files. The version is identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., 1 is the first release, 2 is the second release, etc.). The letter “a” also corresponds to a public release.⁴ For School Year 2009-10 (FY 2010), the “1a” file is the first provisional file release.

NCES releases a provisional file (Version 1a) after a publication using the data has been released. (NCES standards require that an NCES publication using the data be released before the data are released) Data in provisional data files have undergone an intensive review and editing process. NCES may update the file if SEAs report revised data to address errors in the provisional data file.

The data source for the First Look report entitled Revenues and Expenditures for Public Elementary and Secondary Education; School Year 2009-10 (Fiscal Year 2010) is the FY10 NPEFS provisional data file. This First Look provides users with an opportunity to access provisional NPEFS data that have been fully reviewed, edited, and imputed. Final data, including revisions to the provisional data submitted by the SEAs after the close of data collection, will be available during the following collection year.

In subsequent fiscal years, preliminary NPEFS data will be released in an effort to provide earlier access to the dataset. The preliminary data will be subject to one round of data review and editing. The release of preliminary data will be followed by a release of provisional data. The provisional data will be an update to the previously released preliminary data, and subject to a more extensive review and editing process. Revisions submitted after the provisional data file is locked will be incorporated in the final file for each fiscal year. Final data files will be released at the time of the release of preliminary data for the following year.

³ American National Standards Institute (ANSI) state codes replace the Federal Information Processing Standards (FIPS) codes previously issued by the National Institute of Standards and Technology (NIST) for the 50 states, the District of Columbia, and the U.S. Island Areas. ANSI state code values map directly to the retired FIPS code values.

⁴ Letters “b” through “z” are used for internal version control.

File names

The names of the FY 10 releases are as follows:

- Stfis101a.txt (tab delimited text file)
- Stfis101a.xls (microsoft excel file)

The first seven characters indicate the file contents and year, and the last two characters indicate the file version. “Stfis” stands for state fiscal, “10” stands for FY 10, “1” indicates that the file is ready for initial release by NCES. The FY10 NPEFS provisional data file is termed Stfis101a.

A. Survey Methodology

SEAs in the 50 states, the District of Columbia, Puerto Rico, and four U.S. Island Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands) participate in the NPEFS program. NCES collects data annually from SEAs under the authority of the Education Sciences Reform Act of 2002, 20 U.S.C. 9543, which authorizes NCES to gather data on the financing of education.

SEAs appoint state fiscal coordinators to work with NCES and Census to provide accurate and comparable data across states and jurisdictions. NCES and Census provide annual training workshops for state fiscal coordinators that are designed to improve the efficiency and efficacy of reporting NPEFS data. The annual workshops include an overview of the NPEFS survey and reporting and editing processes; detailed information about the data items that comprise the surveys; and discussion of how to coordinate the NPEFS survey with state data systems.

The local education agencies (LEAs) report district level NPEFS data to the SEAs. Prior to reporting NPEFS data, SEAs compile fiscal data from reports submitted by local education agencies (LEAs) that operate public schools. SEAs may examine and edit these reports. SEAs also include revenues and expenditures for any state-run schools, such as special education programs or prison schools serving inmates under the age of 20. NCES and SEAs work cooperatively to ensure comparability between the data items requested and reported.

In addition to the state fiscal coordinator, each SEA assigns a certifying official⁵ who certifies that the data constitutes 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.

The FY 10 NPEFS data collection opened on February 28, 2011 and closed on September 6, 2011.

Missing and non-applicable data

⁵ NCES requests that the certifying official be a fiscal official at the highest level in the SEA. The individual designated as the authorized state official must have been approved in writing by the Chief State School Officer (CSSO) (US Department of Education 2010).

Missing data are reported as “-1” in the data file; and non-applicable data are reported as “-2.”⁶ The NCES National Public Education Financial Survey FY 2011 Instruction Manual requests that states report “0” for data items for which no activity has occurred and missing (“-1”) for items for which activity has occurred, but for which data are missing. In some instances, a “-1” may have been reported when there was no activity. Conversely, a “0” may have been reported when, in fact, there was some activity. When producing the final file, NCES edits some “-1” and “0” responses (e.g., teacher salaries reported as “0” were edited to “-1.”). If a data item does not meet NCES data quality standards, the data are reported as -9. This value would only occur with numeric values.

Average daily attendance (ADA) data and student membership counts

The report from SEAs includes attendance, revenue, and expenditure data from which NCES determines the average State per-pupil expenditure (SPPE) for elementary and secondary education, as defined in section 9101(2) of the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(2)). In addition to utilizing the SPPE data as general information on the financing of elementary and secondary education, the Secretary uses these data directly in calculating allocations for certain formula grant programs, including, but not limited to, Title I, Part A of the ESEA, Impact Aid, and Indian Education programs.⁷ SPPE is calculated by dividing net current expenditures by ADA.

NPEFS has two different types of attendance data. Title I of the Elementary and Secondary Education Act of 1965 (as amended by Title I of the Improving America’s Schools Act of 1994) requires SEAs to collect and report ADA data. ADA is the average daily attendance for the school year. Pursuant to Title I of the Elementary and Secondary Education Act, SEAs report ADA data in accordance with state law. Average daily attendance (ADA) is defined by state law or regulations. ADA data in the NPEFS data file are not comparable across states because some states use their own ADA definitions and others use the NCES definition.

In the absence of state law or regulations, NCES provides an alternative method to submit ADA. NCES calculates ADA by summing the counts of resident students attending public school each day of the school year and then dividing by the total number of days that school is in session during the school year. The NCES definition requires every school or school district in a state to collect attendance every day it is in session, and to record the number of days it is in session.

Membership is also part of the NPEFS file, which is collected by the State Nonfiscal Survey of Public Elementary/Secondary Education. Membership is defined as the count of students on the current roll taken on the school day closest to October 1, by using either the sum of original entries and re-entries minus total withdrawals or the sum of the total present and the total absent. Student membership data from the 2009–10 CCD State Nonfiscal Survey of Public Elementary/Secondary Education are included in the 1a data file as a more comparable student

⁶ For example, in states where none of the school districts have independent tax-raising authority, the variables Local Revenue Property Tax (R1A) and Local Revenue Nonproperty Tax (R1B) are reported as “-2.”

⁷ “Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal (FY) 2011, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports” 77 Federal Register, (10 January 2012) pp. 1472-73.

count. The variable Student Membership (MEMBR09) is the count of students enrolled on or about October 1, 2009. Because membership has a consistent definition among states, NCES uses membership, rather than average daily attendance, in the calculation of expenditures per pupil in NPEFS reports.

American Recovery and Reinvestment Act (ARRA) Data

In February of 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA legislation allocated education funds directly to the states.⁸ As a result of the ARRA, NCES added seven data items to NPEFS in order to collect and analyze data pertaining to Title I, Impact Aid, and other ED funds. The seven additional data items provide the necessary detail to report total ARRA expenditures and their functional allocations, such as for classroom instruction or school construction⁹ (Office of the Federal Register 2009). NCES collected ARRA data for FY 09, FY 10, and FY 11 in the NPEFS collection. NCES will continue to collect seven data items on NPEFS, pursuant to the American Recovery and Reinvestment Act (ARRA)¹⁰ up and until FY14 if necessary. The ARRA data items will be completely removed from NPEFS when SEAs expend all Recovery Act funds, either through formula or competitive grants.¹¹

NCES crosswalk software

Since the FY 89 data collection, the US Census Bureau has been utilizing “crosswalk” software to assist states in their reporting and to improve the comparability of data across states. This software converts a state’s existing accounting reports to uniform federal standards, as described in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009). NCES reviews and validates the protocols of states that do not use this crosswalk software to convert their state reports to federal standards. The following states used crosswalk software provided by NCES in the FY 10 collection: Alabama, California, Georgia, Illinois, Maine, Mississippi, Montana, New Jersey, New Mexico, New York, North Dakota, Oregon, South Carolina, and South Dakota.

NCES edit checks

Pursuant to the NCES statistical standards, the CCD survey staff engages in data editing, which is an iterative and interactive process that includes procedures for detecting and correcting errors in the data.

⁸http://www.recovery.gov/About/Pages/The_Act.aspx; retrieved December 15, 2011.

⁹ “Department of Education, Notice of Proposed Information Collection Requests” 74 Federal Register 154 (12 August 2009) pp. 40573-40574; “Department of Education, Submission for OMB Review; Comment Request” 74 Federal Register 197 (14 October 2009) p. 52752.

¹⁰ As a result of the ARRA, NCES added seven data items to NPEFS in order to collect and analyze data pertaining to Title I, Impact Aid, and other ED funds.

¹¹ The Education Department General Administrative Regulations (EDGAR) allows grantees to carry over 1 additional year any Federal Education funds that were not obligated in the period for which they were appropriated. For grants that are forward-funded, grantees can have up to 27 months to obligate appropriated funds beginning as early as July 1 of the federal fiscal year.

After an SEA submits the NPEFS data, the CCD survey staff conducts a comprehensive review of the data and edit checks. These checks include but are not limited to:

- trend analysis for multiple years;
- large value and percentage fluctuations;
- zero dollar values;
- appropriate usage of data flags;
- sum checks;
- comparison of record layouts against the previous FY data file;
- comparisons of membership between the state non-fiscal files and the NPEFS file;
- comparison of min/max/mean of all numeric data items to ensure the percentage changes of the means between the previous and current year's data are in a reasonable range;
- and adequate comments from respondents explaining their data.

Pursuant to NCES Standard Statistical Standard 4-1, the data are “checked for credibility based on range tolerances to determine if responses fall within a pre-specified reasonable range,” and are properly documented. The data are also checked “for consistency based on checks across variables within individual records for non-contradictory responses.”

The staff prepares an edit report that includes the results from these tests. Notification of any arithmetic errors and comments containing NCES’ understanding of specific missing data items are also included with the edit report.

States are asked to correct arithmetic errors, verify or correct information on missing items, and explain any extraordinary changes from the previous year’s data. NCES or the Census Bureau may make requests for clarification, reconciliation or other inquiries pertaining to the data. SEAs can respond directly to these requests for clarification and/or reconciliation or may on their own initiative resubmit data to resolve data issues.¹² Data that remain missing or uncorrected are imputed based on values derived from other “fully reporting”¹³ states or other related data elements from within the state. Research has been conducted to determine the methodology that is best suited for each variable. The current use of the Herriot method is not always the best; the use of time series methods should be considered for some variables.

Student membership edits

Each school year SEAs report student membership counts by grade on the CCD State Nonfiscal Survey of Public Elementary/Secondary Education. The NPEFS data file includes total student membership reported on the State Nonfiscal Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data excludes prekindergarten programs, total membership should also exclude prekindergarten membership. As part of the collection process, NCES asks SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and

¹² “Department of Education, Submission of Data by State Educational Agencies; submission Dates for State Revenue and Expenditures Reports for Fiscal Year (FY) 2011, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports.” 77 Federal Register 6 (10 January 2012) pp. 1472-1473.

¹³ Fully reporting states must have positive values for all fields.

expenditures data reported in NPEFS. Three states (Nebraska, Utah, and Wyoming) indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these three states, the NPEFS total student membership variable excludes prekindergarten membership.

Illinois and Wisconsin did not report finance data for charter schools in the FY 10 NPEFS survey. NCES edited student membership for Illinois and Wisconsin by excluding students from districts where all associated schools are charter schools.

B. Imputations

Imputation is a procedure that uses available information and some plausible assumptions to derive substitute values for missing values in a data file (NCES 2003). Currently, the Herriot imputation methodology is used to impute for missing items. For an allocation, the Herriot method calculates the average proportion of the total from the states for each of the detailed variables. This average is divided by the sum of the averages from each of the detailed variables and is rescaled to 1 by dividing by the sum of the detail averages. The purpose of imputations is to provide a complete data set to allow for both cross sectional and longitudinal analysis, as well as comparability of data across states.

Imputations modify values for cases or records where data are not reported (missing) or are incorrectly reported. In some cases a state may not be able to track funds for a certain program or purpose. When these data elements are imputed, CCD staff also increases the appropriate totals and subtotals to include the imputed data element. In other cases, states are able to provide a subtotal but are unable to provide more specific details. The imputed allocation of these subtotals does not affect the totals or subtotals.

SEAs inform Census where data are included so that funds are deducted and distributed appropriately. SEAs review the results of the imputations imposed and certify the imputed value's reasonableness to the best of their knowledge based on their available data. After the imputation process is complete, Census creates data files for the current and prior fiscal years. Census uploads these files to the NCES member site for review. The NCES member site allows Census to transfer data to NCES in a secure environment.

If the SEA's have reason to believe the initial imputation is not a reasonable representation of their data, the state can make changes to the data and Census runs a second round of imputations. . The certified data from the first round are not re-imputed even if the uncertified round-one imputations resulted in the updating of some relevant data. Furthermore, in the 2a version of the file, imputations are only applied to missing data for states that update their data submission for that fiscal year. The data flag section of the data file identifies data items that have been imputed.

“Contains,” “Combined with,” and “Totals” imputations based on the “Herriot Imputation Method”

The Herriot Imputation Method (Monaco and Wang 1995) is used to distribute a reported subtotal across two or more unreported categories using the ratio of each subcategory to the grand total as the basis of the final distribution. This is used when the ratio of a data item to the grand total has less variance across states than the ratio of that item to the subtotal. The computation of this method involves using the average ratio of each item to be imputed to the grand total across all “fully reporting” states to calculate the unreported subcategories and then raking the imputed items to the reported subtotal. These imputations do not affect any totals or subtotals.

Imputations identified in Appendix D as being “Combined with,” “Contains,” or “Supplemented by” use the Herriot Imputation Method. These are cases where a state is unable to report explicitly into the NCES CCD category sets but are able to report a subtotal. For example, the statement “A contains B, C, and D by T” in Appendix D indicates that the reported value of A is actually the subtotal of A, B, C, and D where T is the grand total. The Herriot Method is then applied to impute the final values of A, B, C, and D.

“Impute/Import” imputations

The Herriot Method is not necessary when the variance of the item to the subtotal across reporting states is sufficiently low. In this case the imputation method can be simplified by comparing the missing components to the subtotal rather than the grand total. If the subtotal is reported but the distribution of that subtotal across items is unknown then the import/impute function uses the ratio of one or more elements to the subtotal, averaged across “fully reporting” states to distribute the reported subtotal into one or more item components. In Appendix D, the syntax for “Impute/Import” imputations is “A Impute/Import T” where A is a single item or array of items that are components of the total T.

“Impute based on” imputations

Statements with “impute based on” indicate that the first item was reported as missing and the missing value was assigned based on information from the variables following “based on.” In some cases the subtotal may have been incomplete. When a component of the subtotal is not reported, and it is known that the subtotal does not include the unreported item, the ratio used in the “impute/import” procedure must be modified. The average subtotal is calculated across “fully reporting” states and the missing item is compared to that modified subtotal. For example, “A imputed based on (T-A)” implies that A, in the target state, is not included in T. Therefore the average ratio of A to the total excluding A across the “fully reporting” states is applied to T in the target state to estimate A in the target state. Totals must then be recalculated after the imputation as the imputed value can now be included in the grand total.

“Distribute by” imputations

In some cases the state may have reported a positive value for an item that should actually be zero. In these cases the value of the misreported item is redistributed into several other reported items based on the known distribution of the target items. For example, the statement “A

distributed by destination/salary B, C, D, E, F” can be interpreted as, the value reported as “A” has been prorated into B, C, D, E, and F based on the reported distribution of B, C, D, E, and F. “A” is then set to zero. In these cases, as B, C, D, E, and F were all reported, no data from any other states are necessary in the calculation.

Data flags

For each variable, there is a companion flag that indicates whether the value was reported by the state or was placed there by NCES using one of several imputation or edit methodologies. The flags are as follows:

- R – As reported by the state
- A – Edited (prior to FY 09, labeled “Adjusted”)
- I – Imputed based on a method other than prior year’s data¹⁴
- T – Total based on sum of internal or external detail

The companion cell in each case is identified by the name of the data cell preceded by an “I.” Appendix D explains any action taken by NCES with regard to each variable.

C. Variations in the Survey Over Time

The NPEFS underwent a major revision in FY 89, acquiring its present name in that year and greatly increasing the number of data items collected. Since that year, items have been added to and deleted from the survey, as follows:

- *Beginning with the FY 92 survey:*
 - Food Services expenditures were broken out by object, adding items Food Services – Salaries (E3A11), Food Services – Employee Benefits (E3A12), Food Services – Purchased Services (E3A13), Food Services – Supplies (E3A14), and Food Services – Other (E3A16).
 - Enterprise Operations expenditures were broken out by object, adding items Enterprise – Salaries (E3B11), Enterprise – Employee Benefits (E3B12), Enterprise – Purchased Services (E3B13), Enterprise – Supplies (E3B14), and Enterprise – Other (E3B16).
 - Facilities Acquisition and Construction Services - Nonproperty expenditures were broken out into Buildings Built and Alterations Performed by LEA’s Own Staff (E611) and Buildings Built and Alterations Performed by Contractors (E612). In addition, Facilities Acquisition and Construction Services – Property expenditures were broken out into Land (E62A) and Buildings (E62B). STE6, the sum of all of the Facilities Acquisitions and Construction Services items, was added.

¹⁴ For some NCES surveys, imputations of missing data items are performed by applying a growth factor to data reported in a prior year. This type of growth-rate imputation is not performed for the NPEFS. “I” is assigned the value of “Imputed based on a method other than prior year’s data” to maintain consistency in the meaning of imputation flags across NCES surveys.

- *Beginning with FY 98 survey:*
 - The Facilities Acquisition and Construction Services breakouts listed above (items E611, E612, E62A and E62B) were discontinued.
- *Beginning with FY 04 survey:*
 - Teacher Salaries expenditures were broken out by program, adding items Teacher Salaries – Regular Programs (E11A), Teacher Salaries – Special Education Programs (E11B), Teacher Salaries – Vocational Education Programs (E11C), and Teacher Salaries – Other Education Programs (E11D).
 - The item for the textbooks expenditures (E2) was added.
- *Beginning with FY 09 survey:*
 - Seven items for expenditures from the ARRA funds were added, including Instructional Expenditures From ARRA Funds (ARRASTE1), Total Current Expenditures From ARRA Funds (ARRATE5), Community Service Nonproperty and Direct Cost Programs From ARRA Funds (ARRAE81Z), Property Expenditures From ARRA Funds (ARRATE10), School Construction Expenditures From ARRA Funds (ARRASTE6), Expenditures From Title I Received Under ARRA (ARRATLEIZ), and Direct Program Support Expenditures From ARRA Funds (ARRASTE4).

D. Fiscal Data Plan

In addition to the finance data specified in the NPEFS, NCES also collects information from each state to help process the data and to gain a better understanding of what programs and/or policies are connected with the data items and definitions. The FY 10 data plan questionnaire appears in Appendix E, and the responses (by state or jurisdiction) appear in Appendix F. The fiscal data plan responses are presented as reported by SEAs with minimal editing by NCES. The responses to the data plan are not included on the data file.

E. State Notes

The state notes contain information from state data providers regarding any significant changes in the data they are reporting. These comments are reported in this documentation as stated by the respondent with minimal editing by NCES. The beginning and end dates of the fiscal year are also reported for each state.

References

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Appendix A—Record Layout and Description of Data Elements

Appendix A—Record Layout and Description of Data Elements

The tab-delimited file (Stfis101a.txt) has the following layout and description:

56 physical records, 1 per observation – 314 fields in the file.

Missing data are reported as “-1” in the data file, and nonapplicable data are reported as “-2.”

For data type, N = numeric and AN = alphanumeric.

Variable name	Data type	Data element order	Description
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2010)
FIPS	AN	2	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
STABR	AN	3	POSTAL STATE ABBREVIATION CODES
STNAME	AN	4	NAME OF THE STATE OR TERRITORY
R1A	N	5	LOCAL REVENUES PROPERTY TAX
R1B	N	6	LOCAL REVENUES NONPROPERTY TAX
R1C	N	7	LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
R1D	N	8	LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
R1E	N	9	LOCAL REVENUES INDIVIDUAL TUITION
R1F	N	10	LOCAL REVENUES TUITION FROM LEAS
R1G	N	11	LOCAL REVENUES TRANSPORTATION FEES FROM INDIVIDUAL
R1H	N	12	LOCAL REVENUES TRANSPORTATION FEES FROM LEAS
R1I	N	13	LOCAL REVENUES EARNINGS ON INVESTMENTS
R1J	N	14	LOCAL REVENUES FOOD SERVICE
R1K	N	15	LOCAL REVENUES STUDENT ACTIVITIES
R1L	N	16	LOCAL REVENUES OTHER REVENUES
R1M	N	17	LOCAL REVENUES TEXTBOOK REVENUES
R1N	N	18	LOCAL REVENUES SUMMER SCHOOL
STR1	N	19	LOCAL REVENUES SUBTOTAL (equals R1A + R1B + R1C + R1D + R1E + R1G + R1I + R1J + R1K + R1L + R1M + R1N)
R2	N	20	INTERMEDIATE REVENUES
R3	N	21	STATE REVENUES
R4A	N	22	FEDERAL REVENUES DIRECT GRANTS
R4B	N	23	FEDERAL REVENUES THRU STATE
R4C	N	24	FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
R4D	N	25	FEDERAL REVENUES OTHER SOURCES
STR4	N	26	FEDERAL REVENUES SUBTOTAL (equals R4A + R4B + R4C + R4D)
R5	N	27	REVENUES FROM OTHER SOURCES
TR	N	28	TOTAL REVENUES FROM ALL SOURCES (equals STR1 + R2 + R3 + STR4)
E11	N	29	INSTRUCTIONAL EXPENDITURES SALARIES
E12	N	30	INSTRUCTIONAL EXPENDITURES EMPLOYEE BENEFITS
E13	N	31	INSTRUCTIONAL EXPENDITURES PURCHASED SERVICES
E14	N	32	INSTRUCTIONAL EXPENDITURES TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
E15	N	33	INSTRUCTIONAL EXPENDITURES TUITION TO OTHER LEAS IN-STATE
E16	N	34	INSTRUCTIONAL EXPENDITURES SUPPLIES
E17	N	35	INSTRUCTIONAL EXPENDITURES PROPERTY
E18	N	36	INSTRUCTIONAL EXPENDITURES OTHER
STE1	N	37	INSTRUCTIONAL EXPENDITURES SUBTOTAL (equals E11 + E12 + E13 + E14 + E16 + E18)
E11A	N	38	TEACHER SALARIES REGULAR PROGRAMS
E11B	N	39	TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
E11C	N	40	TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
E11D	N	41	TEACHER SALARIES OTHER EDUCATION PROGRAMS
E2	N	42	INSTRUCTIONAL EXPENDITURES TEXTBOOKS
E212	N	43	SUPPORT EXPENDITURES SALARIES STUDENT SUPPORT SERVICES
E213	N	44	SUPPORT EXPENDITURES SALARIES INSTRUCTIONAL STAFF SUPPORT
E214	N	45	SUPPORT EXPENDITURES SALARIES GENERAL ADMINISTRATION
E215	N	46	SUPPORT EXPENDITURES SALARIES SCHOOL ADMINISTRATION

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
E216	N	47	SUPPORT EXPENDITURES SALARIES OPERATION & MAINTENANCE
E217	N	48	SUPPORT EXPENDITURES SALARIES PUPIL TRANSPORTATION
E218	N	49	SUPPORT EXPENDITURES SALARIES OTHER SERVICES
TE21	N	50	SUPPORT EXPENDITURES SALARIES SUBTOTAL (equals E212 + E213 + E214 + E215 + E216 + E217 + E218)
E222	N	51	SUPPORT EXPENDITURES EMPLOYEE BENEFITS STUDENT SUPPORT SERVICES
E223	N	52	SUPPORT EXPENDITURES EMPLOYEE BENEFITS INSTRUCTIONAL STAFF SUPPORT
E224	N	53	SUPPORT EXPENDITURES EMPLOYEE BENEFITS GENERAL ADMINISTRATION
E225	N	54	SUPPORT EXPENDITURES EMPLOYEE BENEFITS SCHOOL ADMINISTRATION
E226	N	55	SUPPORT EXPENDITURES EMPLOYEE BENEFITS OPERATION & MAINTENANCE
E227	N	56	SUPPORT EXPENDITURES EMPLOYEE BENEFITS PUPIL TRANSPORTATION
E228	N	57	SUPPORT EXPENDITURES EMPLOYEE BENEFITS OTHER SERVICES
TE22	N	58	SUPPORT EXPENDITURES EMPLOYEE BENEFITS SUBTOTAL (equals E222 + E223 + E224 + E225 + E226 + E227 + E228)
E232	N	59	SUPPORT EXPENDITURES PURCHASED SERVICES STUDENT SUPPORT SERVICES
E233	N	60	SUPPORT EXPENDITURES PURCHASED SERVICES INSTRUCTIONAL STAFF SUPPORT
E234	N	61	SUPPORT EXPENDITURES PURCHASED SERVICES GENERAL ADMINISTRATION
E235	N	62	SUPPORT EXPENDITURES PURCHASED SERVICES SCHOOL ADMINISTRATION
E236	N	63	SUPPORT EXPENDITURES PURCHASED SERVICES OPERATION & MAINTENANCE
E237	N	64	SUPPORT EXPENDITURES PURCHASED SERVICES PUPIL TRANSPORTATION
E238	N	65	SUPPORT EXPENDITURES PURCHASED SERVICES OTHER SERVICES
TE23	N	66	SUPPORT EXPENDITURES PURCHASED SERVICES SUBTOTAL (equals E232 + E233 + E234 + E235 + E236 + E237 + E238)
E242	N	67	SUPPORT EXPENDITURES SUPPLIES STUDENT SUPPORT SERVICES
E243	N	68	SUPPORT EXPENDITURES SUPPLIES INSTRUCTIONAL STAFF SUPPORT
E244	N	69	SUPPORT EXPENDITURES SUPPLIES GENERAL ADMINISTRATION
E245	N	70	SUPPORT EXPENDITURES SUPPLIES SCHOOL ADMINISTRATION
E246	N	71	SUPPORT EXPENDITURES SUPPLIES OPERATION & MAINTENANCE
E247	N	72	SUPPORT EXPENDITURES SUPPLIES PUPIL TRANSPORTATION
E248	N	73	SUPPORT EXPENDITURES SUPPLIES OTHER SERVICES
TE24	N	74	SUPPORT EXPENDITURES SUPPLIES SUBTOTAL (equals E242 + E243 + E244 + E245 + E246 + E247 + E248)
E252	N	75	SUPPORT EXPENDITURES PROPERTY STUDENT SUPPORT SERVICES
E253	N	76	SUPPORT EXPENDITURES PROPERTY INSTRUCTIONAL STAFF SUPPORT
E254	N	77	SUPPORT EXPENDITURES PROPERTY GENERAL ADMINISTRATION
E255	N	78	SUPPORT EXPENDITURES PROPERTY SCHOOL ADMINISTRATION
E256	N	79	SUPPORT EXPENDITURES PROPERTY OPERATION & MAINTENANCE
E257	N	80	SUPPORT EXPENDITURES PROPERTY PUPIL TRANSPORTATION
E258	N	81	SUPPORT EXPENDITURES PROPERTY OTHER SERVICES
TE25	N	82	SUPPORT EXPENDITURES PROPERTY SUBTOTAL (equals E252 + E253 + E254 + E255 + E256 + E257 + E258)
E262	N	83	SUPPORT EXPENDITURES OTHER STUDENT SUPPORT SERVICES
E263	N	84	SUPPORT EXPENDITURES OTHER INSTRUCTIONAL STAFF SUPPORT
E264	N	85	SUPPORT EXPENDITURES OTHER GENERAL ADMINISTRATION
E265	N	86	SUPPORT EXPENDITURES OTHER SCHOOL ADMINISTRATION
E266	N	87	SUPPORT EXPENDITURES OTHER OPERATION & MAINTENANCE
E267	N	88	SUPPORT EXPENDITURES OTHER PUPIL TRANSPORTATION
E268	N	89	SUPPORT EXPENDITURES OTHER OTHER SERVICES
TE26	N	90	SUPPORT EXPENDITURES OTHER SUBTOTAL (equals E262 + E263 + E264 + E265 + E266 + E267 + E268)
STE22	N	91	SUPPORT EXPENDITURES SUBTOTAL STUDENT SUPPORT SERVICES (equals E212 + E222 + E232 + E242 + E262)
STE23	N	92	SUPPORT EXPENDITURES SUBTOTAL INSTRUCTIONAL STAFF SUPPORT (equals E213 + E223 + E233 + E243 + E263)
STE24	N	93	SUPPORT EXPENDITURES SUBTOTAL GENERAL ADMINISTRATION (equals E214 + E224 + E234 + E244 + E264)

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
STE25	N	94	SUPPORT EXPENDITURES SUBTOTAL SCHOOL ADMINISTRATION (equals E215 + E225 + E235 + E245 + E265)
STE26	N	95	SUPPORT EXPENDITURES SUBTOTAL OPERATION & MAINTENANCE (equals E216 + E226 + E236 + E246 + E266)
STE27	N	96	SUPPORT EXPENDITURES SUBTOTAL PUPIL TRANSPORTATION (equals E217 + E227 + E237 + E247 + E267)
STE28	N	97	SUPPORT EXPENDITURES SUBTOTAL OTHER SERVICES (equals E218 + E228 + E238 + E248 + E268)
STE2T	N	98	SUPPORT EXPENDITURES TOTAL SUPPORT SERVICES (equals TE21 + TE22 + TE23 + TE24 + TE26)
E3A11	N	99	NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES
E3A12	N	100	NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS
E3A13	N	101	NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASED SERVICES
E3A14	N	102	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES
E3A2	N	103	NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY
E3A16	N	104	NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER
E3A1	N	105	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL (equals E3A11 + E3A12 + E3A13 + E3A14 + E3A16)
E3B11	N	106	NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES
E3B12	N	107	NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
E3B13	N	108	NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES
E3B14	N	109	NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
E3B2	N	110	NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
E3B16	N	111	NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER
E3B1	N	112	NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL (equals E3B11 + E3B12 + E3B13 + E3B14 + E3B16)
STE3	N	113	NONINSTRUCTIONAL SERVICES TOTAL (equals E3A1 + E3B1)
E4A1	N	114	DIRECT PROGRAM SUPPORT TEXTBOOKS
E4A2	N	115	DIRECT PROGRAM SUPPORT TEXTBOOKS (PROPERTY)
E4B1	N	116	DIRECT PROGRAM SUPPORT TRANSPORT
E4B2	N	117	DIRECT PROGRAM SUPPORT TRANSPORT (PROPERTY)
E4C1	N	118	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
E4C2	N	119	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROPERTY)
E4D	N	120	DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
E4E1	N	121	DIRECT PROGRAM SUPPORT OTHER
E4E2	N	122	DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
STE4	N	123	DIRECT PROGRAM SUPPORT SUBTOTAL (equals E4A1 + E4B1 + E4C1 + E4E1)
TE5	N	124	CURRENT EXPENDITURES
E61	N	125	FACILITIES ACQUISITION NONPROPERTY
E62	N	126	FACILITIES ACQUISITION PROPERTY (LAND & BUILDINGS)
E63	N	127	FACILITIES ACQUISITION PROPERTY (EQUIPMENT)
STE6	N	128	FACILITIES ACQUISITION NONPROPERTY & PROPERTY TOTAL (equals E61 + E62 + E63)
E7A1	N	129	OTHER USE DEBT SERVICE INTEREST
E7A2	N	130	OTHER USE DEBT SERVICE REDEMPTION
STE7	N	131	OTHER USE DEBT SERVICE SUBTOTAL (equals E7A1 + E7A2)
E81	N	132	COMMUNITY SERVICE NONPROPERTY
E82	N	133	COMMUNITY SERVICE PROPERTY
E9A	N	134	DIRECT COST PROGRAM NONPUBLIC SCHOOL
E9B	N	135	DIRECT COST PROGRAM ADULT EDUCATION
E9C	N	136	DIRECT COST PROGRAM COMMUNITY COLLEGE
E9D	N	137	DIRECT COST PROGRAM OTHER
E91	N	138	DIRECT COST PROGRAM PROPERTY

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
STE9	N	139	DIRECT COST PROGRAM SUBTOTAL (equals E9A + E9B + E9C + E9D)
TE10	N	140	PROPERTY TOTAL (equals E17 + TE25 + E3A2 + E3B2 + E62 + E63 + E82 + E91)
TE11	N	141	TOTAL EXPENDITURES FOR EDUCATION (equals TE5 + E61 + E81 + STE9 + TE10)
X12C	N	142	EXCLUSION FOR PL 100 297 TITLE I
X12D	N	143	EXCLUSION FOR PL 100 297 TITLE I CARRYOVER
X12E	N	144	EXCLUSION FOR PL 100 297 TITLE V, PART A
X12F	N	145	EXCLUSION FOR PL 100 297 TITLE V, PART A CARRYOVER
TX12	N	146	TOTAL EXCLUSION FOR PL 100 297 (equals R1E + R1G + R1J + R1K + R1M + R1N + X12C + X12D + X12E + X12F)
NCE13	N	147	NET CURRENT EXPENDITURES (equals TE5 – TX12)
ADA	N	148	ADA (STATE AND NCES DEFINITION)
A14A	N	149	ADA (STATE DEFINITION)
A14B	N	150	ADA (NCES DEFINITION)
PPE15	N	151	PER PUPIL EXPENDITURES
MEMBR09	N	152	TOTAL STUDENT MEMBERSHIP
ARRASTE1	N	153	INSTRUCTIONAL EXPENDITURES FROM ARRA FUNDS
ARRATE5	N	154	TOTAL CURRENT EXPENDITURES FROM ARRA FUNDS
ARRAE81Z	N	155	COMMUNITY SERVICE NONPROPERTY AND DIRECT COST PROGRAMS FROM ARRA FUNDS
ARRATE10	N	156	PROPERTY EXPENDITURES FROM ARRA FUNDS
ARRASTE6	N	157	SCHOOL CONSTRUCTION EXPENDITURES FROM ARRA FUNDS
ARRATLEIZ	N	158	EXPENDITURES FROM TITLE I RECEIVED UNDER ARRA
ARRASTE4	N	159	DIRECT PROGRAM SUPPORT EXPENDITURES FROM ARRA FUNDS
IR1A	AN	160	IMP FLAG LOCAL REVENUES PROPERTY TAX
IR1B	AN	161	IMP FLAG LOCAL REVENUES NONPROPERTY TAX
IR1C	AN	162	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
IR1D	AN	163	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
IR1E	AN	164	IMP FLAG LOCAL REVENUES INDIVIDUAL TUITION
IR1F	AN	165	IMP FLAG LOCAL REVENUES TUITION FROM LEAS
IR1G	AN	166	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM INDIVIDUAL
IR1H	AN	167	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM LEAS
IR1I	AN	168	IMP FLAG LOCAL REVENUES EARNINGS ON INVESTMENT
IR1J	AN	169	IMP FLAG LOCAL REVENUES FOOD SERVICE
IR1K	AN	170	IMP FLAG LOCAL REVENUES STUDENT ACTIVITIES
IR1L	AN	171	IMP FLAG LOCAL REVENUES OTHER REVS
IR1M	AN	172	IMP FLAG LOCAL REVENUES TEXTBOOK REVS
IR1N	AN	173	IMP FLAG LOCAL REVENUES SUMMER SCHOOL
ISTR1	AN	174	IMP FLAG LOCAL REVENUES SUBTOTAL
IR2	AN	175	IMP FLAG INTERMEDIATE REVENUES
IR3	AN	176	IMP FLAG STATE REVENUES
IR4A	AN	177	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	178	IMP FLAG FEDERAL REVENUES THRU STATE
IR4C	AN	179	IMP FLAG FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
IR4D	AN	180	IMP FLAG FEDERAL REVENUES OTHER SOURCES
ISTR4	AN	181	IMP FLAG FEDERAL REVENUES SUBTOTAL
IR5	AN	182	IMP FLAG OTHER SOURCES OF REVENUES
ITR	AN	183	IMP FLAG TOTAL REVENUES FROM ALL SOURCES
IE11	AN	184	IMP FLAG INSTRUCTIONAL EXPENDITURE SALARIES
IE12	AN	185	IMP FLAG INSTRUCTIONAL EMPLOYEE BENEFITS
IE13	AN	186	IMP FLAG INSTRUCTIONAL EXPENDITURE PURCHASED SERVICES
IE14	AN	187	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
IE15	AN	188	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO OTHER LEAS IN-STATE
IE16	AN	189	IMP FLAG INSTRUCTIONAL EXPENDITURE SUPPLIES

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
IE17	AN	190	IMP FLAG INSTRUCTIONAL EXPENDITURE PROPERTY
IE18	AN	191	IMP FLAG INSTRUCTIONAL EXPENDITURE OTHER
ISTE1	AN	192	IMP FLAG INSTRUCTIONAL EXPENDITURE SUBTOTAL
IE11A	AN	193	IMP FLAG TEACHER SALARIES REGULAR PROGRAMS
IE11B	AN	194	IMP FLAG TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
IE11C	AN	195	IMP FLAG TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
IE11D	AN	196	IMP FLAG TEACHER SALARIES OTHER EDUCATION PROGRAMS
IE2	AN	197	IMP FLAG INSTRUCTIONAL EXPENDITURE TEXTBOOKS
IE212	AN	198	IMP FLAG SUPPORT EXPENDITURE SALARIES STUDENT SUPPORT SERVICES
IE213	AN	199	IMP FLAG SUPPORT EXPENDITURE SALARIES INSTRUCTIONAL STAFF SUPPORT
IE214	AN	200	IMP FLAG SUPPORT EXPENDITURE SALARIES GENERAL ADMINISTRATION
IE215	AN	201	IMP FLAG SUPPORT EXPENDITURE SALARIES SCHOOL ADMINISTRATION
IE216	AN	202	IMP FLAG SUPPORT EXPENDITURE SALARIES OPERATION & MAINTENANCE
IE217	AN	203	IMP FLAG SUPPORT EXPENDITURE SALARIES PUPIL TRANSPORTATION
IE218	AN	204	IMP FLAG SUPPORT EXPENDITURE SALARIES OTHER SERVICES
ITE21	AN	205	IMP FLAG SUPPORT EXPENDITURE SALARIES SUBTOTAL
IE222	AN	206	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS STUDENT SUPPORT SERVICES
IE223	AN	207	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS INSTRUCTIONAL STAFF SUPPORT
IE224	AN	208	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS GENERAL ADMINISTRATION
IE225	AN	209	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SCHOOL ADMINISTRATION
IE226	AN	210	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OPERATION & MAINTENANCE
IE227	AN	211	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS PUPIL TRANSPORTATION
IE228	AN	212	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OTHER SERVICES
ITE22	AN	213	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SUBTOTAL
IE232	AN	214	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES STUDENT SUPPORT SERVICES
IE233	AN	215	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES INSTRUCTIONAL STAFF SUPPORT
IE234	AN	216	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES GENERAL ADMINISTRATION
IE235	AN	217	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SCHOOL ADMINISTRATION
IE236	AN	218	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OPERATION & MAINTENANCE
IE237	AN	219	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES PUPIL TRANSPORTATION
IE238	AN	220	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OTHER SERVICES
ITE23	AN	221	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SUBTOTAL
IE242	AN	222	IMP FLAG SUPPORT EXPENDITURE SUPPLIES STUDENT SUPPORT SERVICES
IE243	AN	223	IMP FLAG SUPPORT EXPENDITURE SUPPLIES INSTRUCTIONAL STAFF SUPPORT
IE244	AN	224	IMP FLAG SUPPORT EXPENDITURE SUPPLIES GENERAL ADMINISTRATION
IE245	AN	225	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SCHOOL ADMINISTRATION
IE246	AN	226	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OPERATION & MAINTENANCE
IE247	AN	227	IMP FLAG SUPPORT EXPENDITURE SUPPLIES PUPIL TRANSPORTATION
IE248	AN	228	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OTHER SERVICES
ITE24	AN	229	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SUBTOTAL
IE252	AN	230	IMP FLAG SUPPORT EXPENDITURE PROPERTY STUDENT SUPPORT SERVICES
IE253	AN	231	IMP FLAG SUPPORT EXPENDITURE PROPERTY INSTRUCTIONAL STAFF SUPPORT
IE254	AN	232	IMP FLAG SUPPORT EXPENDITURE PROPERTY GENERAL ADMINISTRATION
IE255	AN	233	IMP FLAG SUPPORT EXPENDITURE PROPERTY SCHOOL ADMINISTRATION
IE256	AN	234	IMP FLAG SUPPORT EXPENDITURE PROPERTY OPERATION & MAINTENANCE
IE257	AN	235	IMP FLAG SUPPORT EXPENDITURE PROPERTY PUPIL TRANSPORTATION
IE258	AN	236	IMP FLAG SUPPORT EXPENDITURE PROPERTY OTHER SERVICES
ITE25	AN	237	IMP FLAG SUPPORT EXPENDITURE PROPERTY SUBTOTAL
IE262	AN	238	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STUDENT SUPPORT SERVICES
IE263	AN	239	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STAFF SUPPORT
IE264	AN	240	IMP FLAG SUPPORT EXPENDITURE OTHER GENERAL ADMINISTRATION
IE265	AN	241	IMP FLAG SUPPORT EXPENDITURE OTHER SCHOOL ADMINISTRATION
IE266	AN	242	IMP FLAG SUPPORT EXPENDITURE OTHER OPERATION & MAINTENANCE
IE267	AN	243	IMP FLAG SUPPORT EXPENDITURE OTHER PUPIL TRANSPORTATION
IE268	AN	244	IMP FLAG SUPPORT EXPENDITURE OTHER OTHER SERVICES
ITE26	AN	245	IMP FLAG SUPPORT EXPENDITURE OTHER SUBTOTAL

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
ISTE22	AN	246	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL STUDENT SUPPORT SERVICES
ISTE23	AN	247	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL INSTRUCTIONAL STAFF SUPPORT
ISTE24	AN	248	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL GENERAL ADMINISTRATION
ISTE25	AN	249	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL SCHOOL ADMINISTRATION
ISTE26	AN	250	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OPERATION & MAINTENANCE
ISTE27	AN	251	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL PUPIL TRANSPORTATION
ISTE28	AN	252	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OTHER SERVICES
ISTE2T	AN	253	IMP FLAG SUPPORT EXPENDITURE TOTAL SUPPORT SERVICES
IE3A11	AN	254	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES
IE3A12	AN	255	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS
IE3A13	AN	256	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASED SERVICES
IE3A14	AN	257	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES
IE3A2	AN	258	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY
IE3A16	AN	259	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER
IE3A1	AN	260	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL
IE3B11	AN	261	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES
IE3B12	AN	262	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
IE3B13	AN	263	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES
IE3B14	AN	264	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
IE3B2	AN	265	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
IE3B16	AN	266	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER
IE3B1	AN	267	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL
ISTE3	AN	268	IMP FLAG NONINSTRUCTIONAL SERVICES TOTAL
IE4A1	AN	269	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS
IE4A2	AN	270	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS (PROP)
IE4B1	AN	271	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION
IE4B2	AN	272	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION (PROP)
IE4C1	AN	273	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
IE4C2	AN	274	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROP)
IE4D	AN	275	IMP FLAG DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
IE4E1	AN	276	IMP FLAG DIRECT PROGRAM SUPPORT OTHER
IE4E2	AN	277	IMP FLAG DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
ISTE4	AN	278	IMP FLAG DIRECT PROGRAM SUPPORT SUBTOTAL
ITE5	AN	279	IMP FLAG CURRENT EXPENDITURES
IE61	AN	280	IMP FLAG FACILITIES ACQUISITIONS NON PROPERTY
IE62	AN	281	IMP FLAG FACILITIES ACQUISITIONS PROPERTY(LAND/BUILDINGS)
IE63	AN	282	IMP FLAG FACILITIES ACQUISITIONS EQUIPMENT
ISTE6	AN	283	IMP FLAG FACILITIES ACQUISITIONS TOTAL
IE7A1	AN	284	IMP FLAG OTHER USE DEBT SERVICE INTEREST
IE7A2	AN	285	IMP FLAG OTHER USE REDEMPTION
ISTE7	AN	286	IMP FLAG OTHER USE DEBT SERVICE SUBTOTAL
IE81	AN	287	IMP FLAG COMMUNITY SERVICE NONPROPERTY
IE82	AN	288	IMP FLAG COMMUNITY SERVICE PROPERTY
IE9A	AN	289	IMP FLAG DIRECT COST PROGRAM NONPUBLIC SCHOOL
IE9B	AN	290	IMP FLAG DIRECT COST PROGRAM ADULT EDUCATION
IE9C	AN	291	IMP FLAG DIRECT COST PROGRAM COMMUNITY COLLEGE
IE9D	AN	292	IMP FLAG DIRECT COST PROGRAM OTHER
IE91	AN	293	IMP FLAG DIRECT COST PROGRAM PROPERTY
ISTE9	AN	294	IMP FLAG DIRECT COST PROGRAM SUBTOTAL
ITE10	AN	295	IMP FLAG PROPERTY TOTAL
ITE11	AN	296	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	297	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE I
IX12D	AN	298	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE I CARRYOVER
IX12E	AN	299	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE V, PART A
IX12F	AN	300	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE V, PART A CARRYOVER
ITX12	AN	301	IMP FLAG TOTAL EXCLUSION FOR PL 100 297

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
INCE13	AN	302	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	303	IMP FLAG ADA (STATE AND NCES DEFINITION)
IA14A	AN	304	IMP FLAG ADA (STATE DEFINITION)
IA14B	AN	305	IMP FLAG ADA (NCES DEFINITION)
IPPE15	AN	306	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR09	AN	307	IMP FLAG TOTAL STUDENT MEMBERSHIP
IARRASTE1	AN	308	IMP FLAG INSTRUCTIONAL EXPENDITURES FROM ARRA FUNDS
IARRATE5	AN	309	IMP FLAG TOTAL CURRENT EXPENDITURES FROM ARRA FUNDS
IARRAE81Z	AN	310	IMP FLAG COMMUNITY SERVICE NONPROPERTY AND DIRECT COST PROGRAMS FROM ARRA FUNDS
IARRATE10	AN	311	IMP FLAG PROPERTY EXPENDITURES FROM ARRA FUNDS
IARRASTE6	AN	312	IMP FLAG SCHOOL CONSTRUCTION EXPENDITURES FROM ARRA FUNDS
IARRATLEIZ	AN	313	IMP FLAG EXPENDITURES FROM TITLE I RECEIVED UNDER ARRA
IARRASTE4	AN	314	IMP FLAG DIRECT PROGRAM SUPPORT EXPENDITURES FROM ARRA FUNDS

Appendix B—Glossary

Appendix B—Glossary

This glossary applies to the National Public Education Financial Survey (NPEFS). For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009). When applicable, line numbers corresponding to the handbook are listed in parentheses, and corresponding NPEFS variable names are listed in brackets.

average daily attendance: Average daily attendance (ADA) is defined by state law or regulations. In their absence, ADA should be calculated by summing the counts of resident students attending public school each day of the school year and then dividing by the total number of days that school is in session during the school year. Students who reside in one state and attend public school in another state should be counted in the state where they reside. [ADA, A14A, and A14B.]

CCD: Common Core of Data. A group of public elementary/secondary education surveys of NCES. CCD data are collected from the administrative records systems of each state's department of education.

community services: A functional category of expenditures (3300) for such services as swimming pools, day care centers, and programs for the elderly. [E81 and E82.]

current expenditures: Funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, and payments to public charter schools. [TE5 is the total of STE1, STE2T, and STE3.]

debt services: A subfunction (5100) within the expenditure function "other uses" (5000). It includes only long-term debt service with obligations exceeding 1 year. [E7A1 and E7A2.]

direct cost programs: A category of expenditures for programs not part of public elementary and secondary education. These programs include community colleges, adult education, and nonpublic school support. [E9A, E9B, E9C, E9D, E91, and subtotal STE9. NOTE: STE9 does not include E91.]

direct program support: Expenditures made by state education agencies (SEAs) for, or on behalf of, local education agencies (LEAs). The majority of these expenditures are for teacher's retirement funds. The remainders are for textbooks, busing, and special programs, such as education for disabled students. Although states often report these expenditures in the appropriate function, they are sometimes lumped together under the heading "direct program support," in which case NCES distributes them by function and object after consultation with state officials. Direct program support for public elementary and secondary education is reported in the data file as zero. [E4A1, E4A2, E4B1, E4B2, E4C1, E4C2, E4D, E4E1, E4E2, and subtotal STE4. NOTE: STE4 does not include E4A2, E4B2, E4C2, E4D, and E4E2.]

Appendix B—Glossary

employee benefits: Expenditures (200) made in addition to gross salary that are not paid directly to employees. Employee benefits include amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker's compensation, tuition reimbursements, and other employee benefits. [E12, E222, E223, E224, E225, E226, E227, E228, E3A12, and E3B12. Variables E222, E223, E224, E225, E226, E227, and E228 sum to TE22.]

enterprise operations: A subfunction (3200) of noninstructional services (3000). Enterprise operations are activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by LEAs. Food services expenditures are reported under food services, even if they are run as an enterprise. [E3B11, E3B12, E3B13, E3B14, E3B2, E3B16, and subtotal E3B1. NOTE: E3B1 does not include E3B2.]

equipment: An object subcategory (730) within facilities acquisition and construction services (4000). It includes the initial purchase of property items such as books for a newly constructed school or addition. Replacement equipment is labeled property and is reported by function. [E63]

expenditures: All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Expenditures include only external transactions of a school system and exclude noncash transactions such as the provision of perquisites or other in-kind payments.

expenditures from the American Recovery and Reinvestment Act (ARRA) funds: The Recovery and Reinvestment Act of 2009 (ARRA, PL 111-5) provided states with additional federal funds to support public education. These funds are allocated through existing programs such as Title I, Impact Aid, and Individuals with Disabilities Education Act (IDEA), and also directly through the State Fiscal Stabilization Fund. The following seven items for expenditures from ARRA funds are collected in NPEFS:

instruction expenditures from ARRA funds: Total current expenditures for instruction from ARRA funds, including current expenditures for activities directly associated with the interaction between teachers and students, including teacher salaries and benefits, supplies (such as textbooks), and purchased instructional services. [ARRASTE1]

total current expenditures for public elementary-secondary education from ARRA funds: Include expenditures for instruction, support services, and noninstruction, functions 1000 through 3200, that are made from ARRA funds. [ARRATE5]

total current expenditures for community services, adult education, and other programs outside of public elementary-secondary education from ARRA funds: Expenditures from ARRA funds for the community services nonproperty item and direct cost programs subtotal, including Non-Public School

Appendix B—Glossary

Programs (500), Adult/Continuing Education Programs (600), and Community Services Programs (800). [ARRAE81Z]

property expenditures from ARRA funds: Include all property expenditures from ARRA funds for Instruction (1000), Support Services (2000), Food Services (3100), and Enterprise Operations (3200). [ARRATE10]

school construction expenditures from ARRA funds: Include all school construction expenditures from ARRA funds reported under Facilities Acquisition and Construction Services. [ARRASTE6]

expenditures from the Title I funds received under ARRA: Expenditures from the Title I program received under ARRA. [ARRATLEIZ]

direct program support from ARRA funds: Expenditures from ARRA funds that are made by state governments for and on behalf of school districts. [ARRASTE4]

facilities acquisition and construction services: An expenditure function (4000) that includes the acquisition of land and buildings; building construction, remodeling, and additions; the initial installation or extension of service systems and other built-in equipment; and site improvement. [E61, E62, E63, and subtotal STE6.]

federal revenues: Include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary. [R4A, R4B, R4C, R4D, and subtotal STR4.]

food services: A subfunction (3100) of noninstructional services (3000). Food services are activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools. [E3A11, E3A12, E3A13, E3A14, E3A2, E3A16, and subtotal E3A1. NOTE: E3A1 does not include E3A2.]

function: A category of expenditure defining the activity supported by the service or commodity bought.

general administration: One of nine subfunctions (2300) within the expenditure function support services (2000). It includes expenditures for the board of education and administration of LEAs. [E214, E224, E234, E244, E254, E264, and subtotal STE24. NOTE: STE24 does not include E254.]

instruction: Current expenditures for activities directly associated with the interaction between teachers and students, including teacher salaries and benefits, supplies (such as textbooks), and purchased instructional services. [E11, E12, E13, E14, E15, E16, E17, E18, and subtotal STE1. Variables E15 and E17 are not included in STE1.]

Appendix B—Glossary

instructional staff support services: One of nine subfunctions (2200) within the expenditure function support services (2000). It includes instructional staff training, educational media (library and audiovisual), and other instructional staff support services. [E213, E223, E233, E243, E253, E263, and subtotal STE23. NOTE: STE23 does not include E253.]

intermediate sources of revenue: Education agencies with fundraising capabilities that operate between the state and local government levels. One example is New York's Board of Cooperative Educational Services (BOCES). Intermediate revenues are included in local revenue totals. [R2]

local education agency (LEA): The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

local revenues: Include revenues from such sources as local property and nonproperty taxes, investments, and student activities such as textbook sales, transportation and tuition fees, and food service revenues. [R1A, R1B, R1C, R1D, R1E, R1F, R1G, R1H, R1I, R1J, R1K, R1L, R1M, R1N, and subtotal STR1. R1F and R1H are not included in STR1.]

NPEFS: National Public Education Financial Survey, a component of the Common Core of Data (CCD).

object: A category of expenditure defining the service or commodity bought.

operations and maintenance: One of nine subfunctions (2600) within the expenditure function support services (2000). It includes expenditures for the supervision of operations and maintenance, the operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security. [E216, E226, E236, E246, E256, E266, and subtotal STE26. NOTE: STE26 does not include E256.]

other support services: Combines three of nine subfunctions (2500, 2800, and 2900). It includes expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general administration, which support each of the other instructional and support services programs, including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere. [E218, E228, E238, E248, E258, E268, and subtotal STE28. NOTE: STE28 does not include E258.]

property: One of six expenditure objects (700). Property includes expenditures for initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. Property expenditures are not included in current expenditure subtotals. [E17, E252, E253, E254, E255, E256, E257, E258, E3A2, E3B2, E62, E63, E82, E91, and subtotal TE10. Property variables are excluded from all totals and subtotals in the file except for

Appendix B—Glossary

variables **TE25**, **TE10**, and **TE11**. Support services subtotal **TE25** is the sum of **E252**, **E253**, **E254**, **E255**, **E256**, **E257**, and **E258**.]

purchased services: One of six expenditure objects. It is for professional and technical services and the renting of equipment. [**E13**, **E232**, **E233**, **E234**, **E235**, **E236**, **E237**, **E238**, **E3A13**, and **E3B13**. **TE23** is the sum of **E232**, **E233**, **E234**, **E235**, **E236**, **E237**, and **E238**.]

revenues: Additions to assets that do not incur an obligation that must be met at some future date, do not represent exchanges of fixed assets, and are available for expenditure by the local education agencies in the state. Revenues include funds from local, intermediate, state, and federal sources.

salaries: One of six expenditure objects (100). It includes the gross salaries of permanent and temporary staff on the payroll of LEAs, including those substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. [**E11**, **E212**, **E213**, **E214**, **E215**, **E216**, **E217**, **E218**, **E3A11**, and **E3B11**. Support services subtotal **TE21** is the sum of **E212**, **E213**, **E214**, **E215**, **E216**, **E217**, and **E218**.]

school administration: One of nine subfunctions (2400) within the expenditure function support services (2000). It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses. [**E215**, **E225**, **E235**, **E245**, **E255**, **E265**, and subtotal **STE25**. **STE25** does not include **E255**.]

state revenues: Include both direct funds from state governments and funds in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary. [**R3**]

student membership: Annual headcount of students enrolled in school on October 1 or the school day closest to that date. In any given year, some small schools will not have any students.

student support services: One of nine subfunctions (2100) within the expenditure function support services (2000). It includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services. [**E212**, **E222**, **E232**, **E242**, **E252**, **E262**, and subtotal **STE22**. NOTE: **STE22** does not include **E252**.]

student transportation: One of nine subfunctions (2700) within the expenditure function support services (2000). It includes expenses for the supervision, vehicle operation, monitoring, and vehicle servicing and maintenance associated with student transportation services. [**E217**, **E227**, **E237**, **E247**, **E257**, **E267**, and subtotal **STE27**. NOTE: **STE27** does not include **E257**.]

Appendix B—Glossary

supplies: One of six expenditure objects (line item 600). Supplies are items that are consumed, wear out, or deteriorate through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include expenditures for general supplies; paper and other materials required for printing and copying; and books, periodicals, and reference materials. [E16, E242, E243, E244, E245, E246, E247, E248, E3A14, and E3B14. Support services subtotal TE24 is the sum of E242, E243, E244, E245, E246, E247, and E248.]

support services: An expenditure function (2000) divided into nine subfunctions: student support services (2100), instructional staff support (2200), general administration (2300), school administration (2400), operations and maintenance (2600), student transportation (2700), and other support services (2500, 2800, 2900). [Support services subtotal STE2T is the sum of subtotals STE22, STE23, STE24, STE25, STE26, STE27, and STE28. STE2T is also the sum of subtotals TE21, TE22, TE23, TE24 and TE26.]

teacher salaries - other programs: Salaries for teachers in programs other than regular education, special education or vocational education. Include salaries in alternative education programs. [E11D]

teacher salaries - regular education: Salaries for teachers in regular education programs, grades: Prekindergarten, Kindergarten, Ungraded and Grades 1 through 12. Missing data are included in the amount reported for Instruction Salaries. Include salaries in alternative education programs. [E11A]

teacher salaries - special education: Salaries for teachers in special education programs, relating to intellectual disability, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury, and speech or language impairments. Include salaries in alternative education programs. [E11B]

teacher salaries - vocational education: Salaries for teachers in vocational and technical programs. Include salaries in alternative education programs. [E11C]

textbook expenditures: Expenditures for textbooks used in instructing students. Missing data are included in the amount reported Instruction Supplies. [E2]

**Appendix C—State Abbreviations and American National Standards Institute (ANSI)
State Codes**

Appendix C—State Abbreviations and American National Standards Institute (ANSI) State Codes

Table C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction: Fiscal year 2010

State or jurisdiction	State abbreviation ¹	ANSI state code ²	State or jurisdiction	State abbreviation ¹	ANSI state code ²
Alabama	AL	01	New Jersey	NJ	34
Alaska	AK	02	New Mexico	NM	35
Arizona	AZ	04	New York	NY	36
Arkansas	AR	05	North Carolina	NC	37
California	CA	06	North Dakota	ND	38
Colorado	CO	08	Ohio	OH	39
Connecticut	CT	09	Oklahoma	OK	40
Delaware	DE	10	Oregon	OR	41
District of Columbia	DC	11	Pennsylvania	PA	42
Florida	FL	12	Rhode Island	RI	44
Georgia	GA	13	South Carolina	SC	45
Hawaii	HI	15	South Dakota	SD	46
Idaho	ID	16	Tennessee	TN	47
Illinois	IL	17	Texas	TX	48
Indiana	IN	18	Utah	UT	49
Iowa	IA	19	Vermont	VT	50
Kansas	KS	20	Virginia	VA	51
Kentucky	KY	21	Washington	WA	53
Louisiana	LA	22	West Virginia	WV	54
Maine	ME	23	Wisconsin	WI	55
Maryland	MD	24	Wyoming	WY	56
Massachusetts	MA	25	American Samoa	AS	60
Michigan	MI	26			
Minnesota	MN	27	Guam	GU	66
Mississippi	MS	28			
Missouri	MO	29	Commonwealth of the Northern Mariana Islands	MP	69
Montana	MT	30			
Nebraska	NE	31	Puerto Rico	PR	72
Nevada	NV	32			
New Hampshire	NH	33	U.S. Virgin Islands	VI	78

¹ U.S. Postal Service state abbreviation codes.

² American National Standards Institute state codes (01–78).

SOURCE: U.S. Census Bureau, Geography Division, Geographic Standards and Criteria Branch. (2010) “Codes for the Identification of the states, the District of Columbia, Puerto Rico, and the Insular Areas of the United States” (INCITS 38:2009).

Appendix D—Imputations and Edits List

Appendix D—Imputations and Edits List

The following is a state-by-state list of the imputations and edits in the fiscal year 2010 101a NPEFS data file. Data elements are denoted by the variable names in the data file. For more information, see section II.B. Imputations and Edits in the User's Guide and Appendix A—Record Layout and Description of Data Elements in the documentation.

ALASKA

R1D contains R1C using TR

ARIZONA

E4B1 distribute by dest. E217, E227, E237, E247, E267

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

E81 impute based on (TE11-E81)

R1L contains R1N using TR

TE25 totals E252, E253, E254, E255, E256, E257, E258 using TE11

ARKANSAS

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

CALIFORNIA

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257, E258, E3A2

CONNECTICUT

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257, E258, E3A2

E62 contains E61, E63 using TE11

E81 impute based on (TE11-E81)

E82 impute based on (TE11-E82)

R5 impute/import TR

Appendix D—Imputations and Edits List

FLORIDA

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

GEORGIA

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

IDAHO

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18

ILLINOIS

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228 using E11, E212, E213, E214, E215, E216, E217, E218
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268
E62 contains E61 using TE11

INDIANA

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228 using E11, E212, E213, E214, E215, E216, E217, E218

LOUISIANA

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268
R1E contains R1N using TR

MAINE

E4C1 distribute by salary E12, E222, E223, E224, E225 using E11, E212, E213, E214, E215

MARYLAND

E4C1 distribute by salary E12, E222, E223, E225, E228 using E11, E212, E213, E215, E218

MASSACHUSETTS

Appendix D—Imputations and Edits List

E4C1 distribute by salary E12, E222, E223 using E11, E212, E213

MICHIGAN

E62 contains E61 using TE11

MINNESOTA

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

E62 contains E61 using TE11

MISSISSIPPI

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257, E258, E3A2

E62 contains E63 using TE11

MISSOURI

E13 contains E18 using TE11

E61 contains E63 using TE11

NEBRASKA

E62 contains E61 using TE11

E81 contains E82 using TE11

R4B contains R4C using TR

NEW HAMPSHIRE

E62 contains E63 using TE11

NEW JERSEY

R4A contains R4D using TR

NEW YORK

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

RHODE ISLAND

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235,

Appendix D—Imputations and Edits List

E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,
E265, E266, E267, E268
R5 impute/import TR

SOUTH DAKOTA

E62 contains E61 using TE11

VIRGINIA

E62 contains E63 using TE11
R1D contains R1C using TR

WASHINGTON

E15 contains E14 using TE11

WEST VIRGINIA

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216,
E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235,
E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,
E265, E266, E267, E268

WISCONSIN

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216,
E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235,
E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,
E265, E266, E267, E268

AMERICAN SAMOA

E264 contains E234 using TE11
E268 contains E238, E248 using TE11

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216,
E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235,
E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,
E265, E266, E267, E268

DISTRICT OF COLUMBIA

E61 contains E63 using TE11

GUAM

E4A1 distribute by dest. E16

PUERTO RICO

E11 contains E212, E213, E214, E215, E216 using TE11
E12 contains E222, E223, E224, E225, E226 using TE11
E232 contains E233, E234, E235, E238, E242, E245, E248 using TE11
E253 contains E252, E254, E255, E256, E258 using TE11

Appendix D—Imputations and Edits List

E3A16 contains E3A13, E3A14 using TE11
E61 impute based on (TE11-E61)

U.S. VIRGIN ISLANDS

E4B1 distribute by dest. E217, E227, E237, E247, E267
E61 contains E62, E63 using TE11
TE25 totals E252, E253, E254, E255, E256, E257, E258 using TE11

Appendix E—Fiscal Data Plan Questions

Appendix E—Fiscal Data Plan Questions

National Public Education Financial Survey
FY 2010 Fiscal Data Plan
01/12/2011

Direct Program Support / State Payments on Behalf

1. In your state, do local education agencies receive Direct Program Support/State Payments on Behalf monies from the state?

- Yes (Please go to question 2.)
- No (Please go to question 5.)

2. Are these amounts reported in NPEFS?

- Yes (Please go to question 2a.)
- No (Please go to question 3.)

2a. If yes, where are these amounts reported in NPEFS? (Check all that apply.)

- Revenues
- Expenditures

3. How are these amounts reported in F-33?

- Provided as district-by-district data
- Provided as state totals data
- Provided only on data plan
- Amounts are not reported in F-33

4. 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):

4a. Textbooks for Public School Students

- 1. Non-Property \$ _____
- 2. Property Only \$ _____

Appendix E—Fiscal Data Plan Questions

4b. Transportation for Public School Students

- 1. Non-Property \$ _____
- 2. Property Only \$ _____

4c. Direct Program Support for Private School Students

- 1. Non-Property \$ _____

4d. Other Direct Program Support for Public School Students

- 1. Non-Property \$ _____

If applicable, please specify program name(s) _____

- 2. Property \$ _____

If applicable, please specify program name(s) _____

4e. Employee Benefits for Public School Employees

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

4f. If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support: (Check all that apply.)

- Retirement
- Health Insurance
- Other (please specify) _____

Per Pupil Expenditures

5. When reporting per pupil expenditures in our publications, should NCES use student membership or Average Daily Attendance?

- Student Membership
- Average Daily Attendance
- Report Both (per pupil expenditures based on membership and per pupil expenditures based on attendance)

Appendix E—Fiscal Data Plan Questions

American Reinvestment and Recovery Act (ARRA)

6. Are you including ARRA Revenues in the amounts you report for Federal Revenues?

Yes

No

6a. (If answer is No, please provide an explanation:

7. Are you including expenditures from ARRA funds in your reporting of expenditures in the main part of the NPEFS survey (For example: expenditures for instruction, support services, etc.)?

Yes

No

7a. (If answer is No, please provide an explanation:

School-level Finance Data

NCES may begin to collect school-level finance data from the states in the future:

8. Does your state currently maintain school-level finance data?

Yes, for all public schools in the state (including charter schools).

Yes, for all public schools in the state except charter schools.

No. State does not maintain school level finance data, or only has the data for some schools.

Appendix E—Fiscal Data Plan Questions

8a. If you make school-level financial data available on your Web site, please provide the URL:

9. If your state maintains school-level finance data, can you report:
(Check all that apply)

9a. Current Expenditures for Instruction (function 1000)

- Salaries
- Employee Benefits
- Supplies and Purchased Services
- Staff Counts

9b. Current Expenditures for Student Support (function 2100)

- Salaries
- Employee Benefits
- Supplies and Purchased Services
- Staff Counts

9c. Current Expenditures for Instructional Support (function 2200)

- Salaries
- Employee Benefits
- Supplies and Purchased Services
- Staff Counts

Appendix E—Fiscal Data Plan Questions

9d. Current Expenditures for School Administration (function 2400)

- Salaries
- Employee Benefits
- Supplies and Purchased Services
- Staff Counts

9e. Current Expenditures for Operations and Maintenance (function 2600)

- Salaries
- Employee Benefits
- Supplies and Purchased Services
- Staff Counts

10. Can you report total capital outlay expenditures at the school level?

- Yes
- No

Appendix F—Fiscal Data Plan Responses

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2010

State or jurisdiction	1. Do local education agencies in your state receive Direct Program Support/State Payments on Behalf monies from the state?	2. Are these amounts reported in NPEFS?	2a. If yes, where are these amounts reported in NPEFS?		3. How are these amounts reported in F-33?
			Revenues	Expenditures	
Alabama	No	†	†	†	†
Alaska	Yes	Yes	Yes	Yes	District-by-district
Arizona	Yes	Yes	--	Yes	State totals
Arkansas	Yes	Yes	Yes	Yes	Amounts not reported to F-33
California	Yes	Yes	Yes	Yes	District-by-district
Colorado	No	--	--	--	--
Connecticut	Yes	Yes	Yes	Yes	Amounts not reported to F-33
Delaware	No	†	†	†	†
District of Columbia	No	†	†	†	†
Florida	Yes	Yes	†	Yes	Amounts not reported to F-33
Georgia	Yes	Yes	Yes	Yes	District-by-district
Hawaii	No	†	†	†	†
Idaho	Yes	Yes	Yes	Yes	District-by-district
Illinois	Yes	Yes	Yes	Yes	District-by-district
Indiana	Yes	Yes	--	Yes	State totals
Iowa	No	†	†	†	†
Kansas	Yes	Yes	Yes	Yes	District-by-district
Kentucky	Yes	Yes	Yes	Yes	District-by-district
Louisiana	Yes	Yes	Yes	Yes	Amounts not reported to F-33
Maine	Yes	Yes	Yes	Yes	Amounts not reported to F-33
Maryland	Yes	Yes	Yes	Yes	District-by-district
Massachusetts	Yes	Yes	Yes	Yes	Amounts not reported to F-33
Michigan	No	†	†	†	†
Minnesota	Yes	Yes	--	Yes	Amounts not reported to F-33
Mississippi	Yes	Yes	Yes	Yes	District-by-district
Missouri	No	†	†	†	†
Montana	No	†	†	†	†
Nebraska	No	†	†	†	†
Nevada	No	†	†	†	†
New Hampshire	Yes	Yes	Yes	Yes	State totals
New Jersey	Yes	Yes	Yes	Yes	District-by-district
New Mexico	No	†	†	†	†
New York	Yes	Yes	Yes	--	District-by-district
North Carolina	No	†	†	†	†
North Dakota	No	†	†	†	†
Ohio	No	†	†	†	†
Oklahoma	No	†	†	†	†
Oregon	No	†	†	†	†
Pennsylvania	Yes	Yes	Yes	Yes	Amounts not reported to F-33
Rhode Island	Yes	Yes	Yes	Yes	District-by-district

See notes at end of exhibit.

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2010

State or jurisdiction	1. Do local education agencies in your state receive Direct Program Support/State Payments on Behalf monies from the state?	2. Are these amounts reported in NPEFS?	2a. If yes, where are these amounts reported in NPEFS?		3. How are these amounts reported in F-33?
			Revenues	Expenditures	
South Carolina	Yes	Yes	Yes	Yes	State totals
South Dakota	Yes	Yes	Yes	Yes	District-by-district
Tennessee	No	--	--	--	--
Texas	Yes	Yes	Yes	Yes	District-by-district
Utah	No	†	†	†	†
Vermont	Yes	Yes	Yes	Yes	District-by-district
Virginia	No	†	†	†	†
Washington	No	†	†	†	†
West Virginia	Yes	Yes	Yes	Yes	State totals
Wisconsin	Yes	Yes	--	Yes	Amounts not reported to F-33
Wyoming	No	†	†	†	†
American Samoa	No	†	†	†	†
Guam	No	†	†	†	†
Commonwealth of the Northern Mariana Islands	Yes	Yes	--	Yes	Amounts not reported to F-33
Puerto Rico	No	†	†	†	†
Virgin Islands	No	Yes	Yes	Yes	--

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to questions 4.a.1 through 4.c.1 by state or jurisdiction: FY 2010

Total Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions):

State or jurisdiction	4a1. Textbooks for Public School Students	4a2. Textbooks for Public School Students	4b1. Transportation for Public School Students	4b2. Transportation for Public School Students	4c1. Total Direct Program Support for Private School Students
	Non-Property	Property Only	Non-Property	Property Only	Non-Property
Alabama	†	†	†	†	†
Alaska	--	--	--	--	--
Arizona	--	--	763105	--	--
Arkansas	--	--	--	--	--
California	0	0	0	0	0
Colorado	--	--	--	--	--
Connecticut	--	--	--	--	24451748
Delaware	†	†	†	†	†
District of Columbia	†	†	†	†	†
Florida	0	0	0	0	0
Georgia	91370603	--	141397382	--	--
Hawaii	†	†	†	†	†
Idaho	--	--	--	--	--
Illinois	0	--	0	--	0
Indiana	0	0	0	0	0
Iowa	†	†	†	†	†
Kansas	0	0	0	0	0
Kentucky	100000	--	--	--	--
Louisiana	0	0	0	0	31412125
Maine	--	--	--	--	--
Maryland	--	--	--	--	--
Massachusetts	0	0	0	0	0
Michigan	†	†	†	†	†
Minnesota	--	--	--	--	--
Mississippi	--	--	--	--	6039559
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	--	--	--	--	--
New Jersey	--	--	--	--	--
New Mexico	†	†	†	†	†
New York	271573872	--	2720748591	--	1055484813
North Carolina	†	†	†	†	†
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	†	†	†	†	†
Oregon	†	†	†	†	†
Pennsylvania	0	0	0	0	114500293
Rhode Island	0	0	0	0	0

See notes at end of exhibit

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to questions 4.a.1 through 4.c.1 by state or jurisdiction: FY 2010

Total Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions):

State or jurisdiction	4a1. Textbooks for Public School Students	4a2. Textbooks for Public School Students	4b1. Transportation for Public School Students	4b2. Transportation for Public School Students	4c1. Total Direct Program Support for Private School Students
	Non-Property	Property Only	Non-Property	Property Only	Non-Property
South Carolina	37180286	--	69107958	--	0
South Dakota	0	0	0	0	0
Tennessee	376307899	65455872	250589316	29075578	--
Texas	308131436	--	18299229	--	0
Utah	†	†	†	†	†
Vermont	--	--	--	--	--
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	--	--	--	--	--
Wisconsin	--	--	--	--	129704290
Wyoming	†	†	†	†	†
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	0	0	0	0	2533809
Puerto Rico	†	†	†	†	†
Virgin Islands	--	--	--	--	--

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to questions 4.d.1 through 4.d.2 by state or jurisdiction: FY 2010

Total Direct Program Support/State Payments on Behalf Amounts in State

State or jurisdiction	4d1. Other Direct Program Support for Public School		4d2. Other Direct Program Support for Public School	
	Students	4d1. Program Name	Students	4d2. Program Name
	Non-Property		Property	
Alabama	†	†	†	†
Alaska	--	--	--	--
Arizona	77933224	1	--	--
Arkansas	71578692	--	--	--
California	959464156	2	27256465	14
Colorado	--	--	--	--
Connecticut	389034996	3	9413834	15
Delaware	†	†	†	†
District of Columbia	†	†	†	†
Florida	382447136	4	0	†
Georgia	27114872	5	--	--
Hawaii	†	†	†	†
Idaho	3061932	6	--	--
Illinois	36376200	7	--	--
Indiana	0	--	0	--
Iowa	†	--	--	--
Kansas	0	--	0	--
Kentucky	--	--	--	--
Louisiana	78692382	--	0	--
Maine	--	--	--	--
Maryland	--	--	--	--
Massachusetts	0	†	0	†
Michigan	†	†	†	†
Minnesota	43446162	8	--	--
Mississippi	18370312	9	42651	16
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	--	--	--	--
New Jersey	--	--	--	--
New Mexico	†	†	†	†
New York	547304461	--	--	--
North Carolina	†	†	†	†
North Dakota	†	†	†	†
Ohio	†	†	†	†
Oklahoma	†	†	†	†
Oregon	†	†	†	†
Pennsylvania	0	†	0	†
Rhode Island	0	†	0	†

See notes at end of exhibit

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to questions 4.d.1 through 4.d.2 by state or jurisdiction: FY 2010

Total Direct Program Support/State Payments on Behalf Amounts in State

State or jurisdiction	4d1. Other Direct Program Support for Public School		4d2. Other Direct Program Support for Public School	
	Students	4d1. Program Name	Students	4d2. Program Name
	Non-Property		Property	
South Carolina	1800293	10	--	--
South Dakota	7876871	--	299947	--
Tennessee	--	--	--	--
Texas	0	--	0	--
Utah	†	†	†	†
Vermont	--	--	--	--
Virginia	†	†	†	†
Washington	†	†	†	†
West Virginia	25161758	11	17464676	17
Wisconsin	47435275	12	--	--
Wyoming	†	†	†	†
American Samoa	†	†	†	†
Guam	†	†	†	†
Commonwealth of the Northern Mariana Islands	4725504	13	0	18
Puerto Rico	†	†	†	†
Virgin Islands	--	--	--	--

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to questions 4.e through 4.f by state or jurisdiction: FY 2010

Direct Program Support Expenditures for Employee Benefits

State or jurisdiction	4.e Employee Benefits for Public School Employees		4.f General Categories of Benefits		
	4e1. Non-Property	4e2. Property Only	4f. Retirement	4f. Health Insurance	4f. Other
Alabama	†	†	†	†	†
Alaska	177881344	--	Yes	†	†
Arizona	--	--	†	†	†
Arkansas	59453796	--	Yes	Yes	¹⁹ Yes
California	1152533847	0	Yes	†	†
Colorado	--	--	†	†	†
Connecticut	620162377	--	Yes	Yes	†
Delaware	†	†	†	†	†
District of Columbia	†	†	†	†	†
Florida	0	0	†	†	†
Georgia	33487288	--	Yes	Yes	†
Hawaii	†	†	†	†	†
Idaho	2149082	--	†	†	²⁰ Yes
Illinois	--	--	†	†	†
Indiana	737767366	0	Yes	Yes	†
Iowa	--	--	†	†	†
Kansas	214210259	0	Yes	†	†
Kentucky	--	--	Yes	Yes	²¹ Yes
Louisiana	0	0	†	†	†
Maine	206576120	--	Yes	Yes	†
Maryland	720965980	--	Yes	†	†
Massachusetts	1644203409	--	Yes	†	†
Michigan	†	†	†	†	†
Minnesota	--	--	†	†	†
Mississippi	--	--	†	†	†
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	28483000	--	Yes	†	†
New Jersey	1410224732	--	Yes	†	²² Yes
New Mexico	†	†	†	†	†
New York	11943312183	--	†	†	†
North Carolina	†	†	†	†	†
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	†	†	†	†	†
Oregon	†	†	†	†	†
Pennsylvania	0	0	†	†	†
Rhode Island	68550305	--	Yes	†	†

See notes at end of exhibit

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to questions 4.e through 4.f by state or jurisdiction: FY 2010

Direct Program Support Expenditures for Employee Benefits

State or jurisdiction	4.e Employee Benefits for Public School Employees		4.f General Categories of Benefits		
	4e1. Non-Property	4e2. Property Only	4f. Retirement	4f. Health Insurance	4f. Other
South Carolina	0	0	†	†	†
South Dakota	0	0	†	†	†
Tennessee	1009791011	--	Yes	Yes	²³ Yes
Texas	1322682283	--	†	†	†
Utah	†	†	†	†	†
Vermont	40228002	--	Yes	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	256711138	--	Yes	†	†
Wisconsin	--	--	†	†	†
Wyoming	†	†	†	†	†
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	0	0	†	†	†
Puerto Rico	†	†	†	†	†
Virgin Islands	--	--	†	†	†

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to questions 5-7a, by state or jurisdiction: FY 2010

State or jurisdiction	5. When reporting per pupil expenditures in our publications, should NCES use student membership or Average Daily Attendance?	6. Are you including ARRA Revenues in the amounts you report for Federal Revenues?	6.a If answer is No, please provide an explanation.	7. Are you including expenditures from ARRA funds in your reporting of expenditures in the main part of the NPEFS survey (For example: expenditures for instruction, support services, etc.)?	7a. If answer is No, please provide an explanation:
Alabama	Average Daily Attendance	Yes	†	Yes	†
Alaska	Student Membership	Yes	†	Yes	†
Arizona	Average Daily Attendance	Yes	†	Yes	†
Arkansas	Average Daily Attendance	Yes	†	Yes	†
California	Average Daily Attendance	Yes	†	Yes	†
Colorado	Both	Yes	†	Yes	†
Connecticut	Student Membership	Yes	†	Yes	†
Delaware	Average Daily Attendance	Yes	†	Yes	†
District of Columbia	Both	Yes	†	Yes	†
Florida	Student Membership	Yes	†	Yes	†
Georgia	Student Membership	Yes	†	Yes	†
Hawaii	Student Membership	Yes	†	Yes	†
Idaho	Average Daily Attendance	Yes	†	Yes	†
Illinois	Average Daily Attendance	Yes	†	Yes	†
Indiana	Average Daily Attendance	Yes	†	Yes	†
Iowa	Student Membership	Yes	†	Yes	†
Kansas	Both	Yes	†	Yes	†
Kentucky	Both	Yes	†	Yes	†
Louisiana	Student Membership	Yes	†	Yes	†
Maine	Student Membership	Yes	†	Yes	†
Maryland	Both	Yes	†	Yes	†
Massachusetts	Student Membership	Yes	†	Yes	†
Michigan	Student Membership	Yes	†	Yes	†
Minnesota	Average Daily Attendance	Yes	†	Yes	†
Mississippi	Average Daily Attendance	Yes	†	Yes	†
Missouri	Average Daily Attendance	Yes	†	Yes	†
Montana	Average Daily Attendance	Yes	†	Yes	†
Nebraska	Average Daily Attendance	Yes	†	Yes	†
Nevada	Average Daily Attendance	Yes	†	Yes	†
New Hampshire	Average Daily Attendance	Yes	†	Yes	†
New Jersey	Both	Yes	†	Yes	†
New Mexico	Average Daily Attendance	Yes	†	Yes	†
New York	Average Daily Attendance	Yes	†	Yes	†
North Carolina	Student Membership	Yes	†	Yes	†
North Dakota	Average Daily Attendance	Yes	†	Yes	†
Ohio	Both	Yes	†	Yes	†
Oklahoma	Average Daily Attendance	Yes	†	Yes	†
Oregon	Student Membership	Yes	†	Yes	†
Pennsylvania	Average Daily Attendance	Yes	†	Yes	†
Rhode Island	Student Membership	Yes	†	Yes	†

See notes at end of exhibit

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to questions 5-7a, by state or jurisdiction: FY 2010

State or jurisdiction	5. When reporting per pupil expenditures in our publications, should NCES use student membership or Average Daily Attendance?	6. Are you including ARRA Revenues in the amounts you report for Federal Revenues?	6.a If answer is No, please provide an explanation.	7. Are you including expenditures from ARRA funds in your reporting of expenditures in the main part of the NPEFS survey (For example: expenditures for instruction, support services, etc.)?	7a. If answer is No, please provide an explanation:
South Carolina	Both	Yes	†	Yes	†
South Dakota	Average Daily Attendance	Yes	†	Yes	†
Tennessee	Average Daily Attendance	Yes	†	Yes	†
Texas	Average Daily Attendance	Yes	†	Yes	†
Utah	Student Membership	Yes	†	Yes	†
Vermont	Student Membership	Yes	†	Yes	†
Virginia	Student Membership	Yes	†	Yes	†
Washington	Student Membership	Yes	†	Yes	†
West Virginia	Both	Yes	†	Yes	†
Wisconsin	Average Daily Attendance	Yes	†	Yes	†
Wyoming	Both	Yes	†	Yes	†
American Samoa	Average Daily Attendance	Yes	†	Yes	†
Guam	Both	Yes	†	Yes	†
Commonwealth of the Northern Mariana Islands	Average Daily Attendance	Yes	†	Yes	†
Puerto Rico	Average Daily Attendance	Yes	†	Yes	†
Virgin Islands	Student Membership	Yes	†	Yes	†

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to questions 8 through 9a, by state or jurisdiction: FY 2010

NCES may begin to collect school-level finance data from the states in the future: 9. If your state maintains school-level finance data, can you report:

State or jurisdiction	8. Does your state currently maintain school-level finance data?	8a. If you make school-level financial data available on your Web site, please provide the URL:	9a. Current Expenditures for Instruction: Salaries	9a. Current Expenditures for Instruction: Employee Benefits	9a. Current Expenditures for Instruction: Supplies and Purchased Services	9a. Current Expenditures for Instruction: Staff Counts
Alabama	No	--	†	†	†	†
Alaska	No	--	†	†	†	†
Arizona	No	--	†	†	†	†
Arkansas	Yes	--	Yes	Yes	Yes	†
California	No	--	†	†	†	†
Colorado	No	--	†	†	†	†
Connecticut	No	--	†	†	†	†
Delaware	No	--	†	†	†	†
District of Columbia	No	--	†	†	†	†
Florida	Yes, Except Charter Schools	24	Yes	Yes	Yes	Yes
Georgia	Yes, Except Charter Schools	--	Yes	Yes	Yes	†
Hawaii	No	--	†	†	†	†
Idaho	No	--	†	†	†	†
Illinois	No	25	†	†	†	†
Indiana	No	--	†	†	†	†
Iowa	No	--	†	†	†	†
Kansas	No	--	†	†	†	†
Kentucky	Yes, Except Charter Schools	26	Yes	Yes	Yes	†
Louisiana	Yes	27	Yes	Yes	†	Yes
Maine	No	--	†	†	†	†
Maryland	No	--	†	†	†	†
Massachusetts	Yes, Except Charter Schools	--	Yes	†	Yes	†
Michigan	Yes	28	Yes	Yes	Yes	Yes
Minnesota	Yes	--	Yes	Yes	Yes	†
Mississippi	Yes	--	Yes	Yes	Yes	Yes
Missouri	No	--	†	†	†	†
Montana	No	29	†	†	†	†
Nebraska	No	--	†	†	†	†
Nevada	No	--	†	†	†	†
New Hampshire	No	--	†	†	†	†
New Jersey	No	--	†	†	†	†
New Mexico	No	--	†	†	†	†
New York	No	--	†	†	†	†
North Carolina	Yes	30	Yes	Yes	Yes	†
North Dakota	No	--	†	†	†	†
Ohio	Yes	31	Yes	Yes	Yes	†
Oklahoma	Yes	32	Yes	Yes	Yes	†
Oregon	Yes, Except Charter Schools	--	Yes	Yes	Yes	Yes
Pennsylvania	No	--	†	†	†	†
Rhode Island	Yes	33	Yes	Yes	Yes	†

See notes at end of exhibit

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to questions 8 through 9a, by state or jurisdiction: FY 2010

NCES may begin to collect school-level finance data from the states in the future: 9. If your state maintains school-level finance data, can you report:

State or jurisdiction	8. Does your state currently maintain school-level finance data?	8a. If you make school-level financial data available on your Web site, please provide the URL:	9a. Current Expenditures for Instruction: Salaries	9a. Current Expenditures for Instruction: Employee Benefits	9a. Current Expenditures for Instruction: Supplies and Purchased Services	9a. Current Expenditures for Instruction: Staff Counts
South Carolina	No	--	†	†	†	†
South Dakota	No	--	†	†	†	†
Tennessee	No	--	†	†	†	†
Texas	Yes	³⁴	Yes	Yes	Yes	Yes
Utah	No	†	†	†	†	†
Vermont	No	--	†	†	†	†
Virginia	No	--	†	†	†	†
Washington	No	--	†	†	†	†
West Virginia	No	--	†	†	†	†
Wisconsin	No	--	†	†	†	†
Wyoming	No	--	†	†	†	†
American Samoa	No	--	†	†	†	†
Guam	Yes, Except Charter Schools	--	Yes	Yes	Yes	Yes
Commonwealth of the Northern Mariana Islands	Yes, Except Charter Schools	35	Yes	Yes	Yes	Yes
Puerto Rico	Yes	--	†	†	†	Yes
Virgin Islands	Yes, Except Charter Schools	--	Yes	Yes	†	Yes

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to question 9b, by state or jurisdiction: FY 2010

9. If your state maintains school-level finance data, can you report:

State or jurisdiction	9b. Current Expenditures for Student Support: Salaries	9b. Current Expenditures for Student Support: Employee Benefits	9b. Current Expenditures for Student Support: Supplies and Purchased Services	9b. Current Expenditures for Student Support: Staff Counts
Alabama	†	†	†	†
Alaska	†	†	†	†
Arizona	†	†	†	†
Arkansas	Yes	Yes	Yes	†
California	†	†	†	†
Colorado	†	†	†	†
Connecticut	†	†	†	†
Delaware	†	†	†	†
District of Columbia	†	†	†	†
Florida	†	†	†	†
Georgia	Yes	Yes	Yes	†
Hawaii	†	†	†	†
Idaho	†	†	†	†
Illinois	†	†	†	†
Indiana	†	†	†	†
Iowa	†	†	†	†
Kansas	†	†	†	†
Kentucky	Yes	Yes	Yes	†
Louisiana	†	†	†	†
Maine	†	†	†	†
Maryland	†	†	†	†
Massachusetts	†	†	†	†
Michigan	†	†	†	Yes
Minnesota	Yes	Yes	Yes	†
Mississippi	Yes	Yes	Yes	Yes
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	†	†	†	†
New Jersey	†	†	†	†
New Mexico	†	†	†	†
New York	†	†	†	†
North Carolina	Yes	Yes	Yes	†
North Dakota	†	†	†	†
Ohio	Yes	Yes	Yes	†
Oklahoma	Yes	Yes	Yes	†
Oregon	Yes	Yes	Yes	Yes
Pennsylvania	†	†	†	†
Rhode Island	Yes	Yes	Yes	†

See notes at end of exhibit

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to question 9b, by state or jurisdiction: FY 2010

9. If your state maintains school-level finance data, can you report:

State or jurisdiction	9b. Current Expenditures for Student Support: Salaries	9b. Current Expenditures for Student Support: Employee Benefits	9b. Current Expenditures for Student Support: Supplies and Purchased Services	9b. Current Expenditures for Student Support: Staff Counts
South Carolina	†	†	†	†
South Dakota	†	†	†	†
Tennessee	†	†	†	†
Texas	Yes	Yes	Yes	Yes
Utah	†	†	†	†
Vermont	†	†	†	†
Virginia	†	†	†	†
Washington	†	†	†	†
West Virginia	†	†	†	†
Wisconsin	†	†	†	†
Wyoming	†	†	†	†
American Samoa	†	†	†	†
Guam	Yes	Yes	Yes	Yes
Commonwealth of the Northern Mariana Islands	Yes	Yes	Yes	Yes
Puerto Rico	†	†	†	Yes
Virgin Islands	Yes	Yes	†	Yes

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to question 9c, by state or jurisdiction: FY 2010

9. If your state maintains school-level finance data, can you report:

State or jurisdiction	9c. Current Expenditures for Instructional Support: Salaries	9c Current Expenditures for Instructional Support: Employee Benefits	9c. Current Expenditures for Instructional Support: Supplies and Purchased Services	9c. Current Expenditures for Instructional Support: Staff Counts
Alabama	†	†	†	†
Alaska	†	†	†	†
Arizona	†	†	†	†
Arkansas	†	†	†	†
California	†	†	†	†
Colorado	†	†	†	†
Connecticut	†	†	†	†
Delaware	†	†	†	†
District of Columbia	†	†	†	†
Florida	†	†	†	†
Georgia	Yes	Yes	Yes	†
Hawaii	†	†	†	†
Idaho	†	†	†	†
Illinois	†	†	†	†
Indiana	†	†	†	†
Iowa	†	†	†	†
Kansas	†	†	†	†
Kentucky	Yes	Yes	Yes	†
Louisiana	†	†	†	†
Maine	†	†	†	†
Maryland	†	†	†	†
Massachusetts	Yes	†	Yes	†
Michigan	†	†	†	Yes
Minnesota	Yes	Yes	Yes	†
Mississippi	Yes	Yes	Yes	Yes
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	†	†	†	†
New Jersey	†	†	†	†
New Mexico	†	†	†	†
New York	†	†	†	†
North Carolina	Yes	Yes	Yes	†
North Dakota	†	†	†	†
Ohio	Yes	Yes	Yes	†
Oklahoma	Yes	Yes	Yes	†
Oregon	Yes	Yes	Yes	Yes
Pennsylvania	†	†	†	†
Rhode Island	Yes	Yes	Yes	†

See notes at end of exhibit

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to question 9c, by state or jurisdiction: FY 2010

9. If your state maintains school-level finance data, can you report:

State or jurisdiction	9c. Current Expenditures for Instructional Support: Salaries	9c Current Expenditures for Instructional Support: Employee Benefits	9c. Current Expenditures for Instructional Support: Supplies and Purchased Services	9c. Current Expenditures for Instructional Support: Staff Counts
South Carolina	†	†	†	†
South Dakota	†	†	†	†
Tennessee	†	†	†	†
Texas	Yes	Yes	Yes	Yes
Utah	†	†	†	†
Vermont	†	†	†	†
Virginia	†	†	†	†
Washington	†	†	†	†
West Virginia	†	†	†	†
Wisconsin	†	†	†	†
Wyoming	†	†	†	†
American Samoa	†	†	†	†
Guam	Yes	Yes	Yes	Yes
Commonwealth of the Northern Mariana Islands	Yes	Yes	Yes	Yes
Puerto Rico	†	†	†	Yes
Virgin Islands	Yes	Yes	†	Yes

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to question 9d, by state or jurisdiction: FY 2010

9. If your state maintains school-level finance data, can you report:

State or jurisdiction	9d. Current Expenditures for School Administration: Salaries	9d. Current Expenditures for School Administration: Employee Benefits	9d. Current Expenditures for School Administration: Supplies and Purchased Services	9d. Current Expenditures for School Administration: Staff Counts
Alabama	†	†	†	†
Alaska	†	†	†	†
Arizona	†	†	†	†
Arkansas	Yes	Yes	Yes	†
California	†	†	†	†
Colorado	†	†	†	†
Connecticut	†	†	†	†
Delaware	†	†	†	†
District of Columbia	†	†	†	†
Florida	†	†	†	†
Georgia	Yes	Yes	Yes	†
Hawaii	†	†	†	†
Idaho	†	†	†	†
Illinois	†	†	†	†
Indiana	†	†	†	†
Iowa	†	†	†	†
Kansas	†	†	†	†
Kentucky	Yes	Yes	Yes	†
Louisiana	Yes	Yes	†	Yes
Maine	†	†	†	†
Maryland	†	†	†	†
Massachusetts	†	†	†	†
Michigan	Yes	Yes	Yes	Yes
Minnesota	Yes	Yes	Yes	†
Mississippi	Yes	Yes	Yes	Yes
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	†	†	†	†
New Jersey	†	†	†	†
New Mexico	†	†	†	†
New York	†	†	†	†
North Carolina	Yes	Yes	Yes	†
North Dakota	†	†	†	†
Ohio	Yes	Yes	Yes	†
Oklahoma	Yes	Yes	Yes	†
Oregon	Yes	Yes	Yes	Yes
Pennsylvania	†	†	†	†
Rhode Island	Yes	Yes	Yes	†

See notes at end of exhibit

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to question 9d, by state or jurisdiction: FY 2010

9. If your state maintains school-level finance data, can you report:

State or jurisdiction	9d. Current Expenditures for School Administration: Salaries	9d. Current Expenditures for School Administration: Employee Benefits	9d. Current Expenditures for School Administration: Supplies and Purchased Services	9d. Current Expenditures for School Administration: Staff Counts
South Carolina	†	†	†	†
South Dakota	†	†	†	†
Tennessee	†	†	†	†
Texas	Yes	Yes	Yes	Yes
Utah	†	†	†	†
Vermont	†	†	†	†
Virginia	†	†	†	†
Washington	†	†	†	†
West Virginia	†	†	†	†
Wisconsin	†	†	†	†
Wyoming	†	†	†	†
American Samoa	†	†	†	†
Guam	Yes	Yes	Yes	Yes
Commonwealth of the Northern Mariana Islands	Yes	Yes	Yes	Yes
Puerto Rico	†	†	†	Yes
Virgin Islands	Yes	Yes	†	Yes

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to questions 9e through 10, by state or jurisdiction: FY 2010

9. If your state maintains school-level finance data, can you report:

State or jurisdiction	9e. Current Expenditures for Operations and Maintenance: Salaries	9e. Current Expenditures for Operations and Maintenance: Employee Benefits	9e. Current Expenditures for Operations and Maintenance: Supplies and Purchased Services	9e. Current Expenditures for Operations and Maintenance: Staff Counts	10. Can you report total capital outlay expenditures at the school level?
Alabama	†	†	†	†	No
Alaska	†	†	†	†	No
Arizona	†	†	†	†	No
Arkansas	†	†	†	†	No
California	†	†	†	†	No
Colorado	†	†	†	†	No
Connecticut	†	†	†	†	No
Delaware	†	†	†	†	No
District of Columbia	†	†	†	†	No
Florida	†	†	†	†	No
Georgia	Yes	Yes	Yes	†	Yes
Hawaii	†	†	†	†	No
Idaho	†	†	†	†	No
Illinois	†	†	†	†	No
Indiana	†	†	†	†	No
Iowa	†	†	†	†	No
Kansas	†	†	†	†	No
Kentucky	Yes	Yes	Yes	†	Yes
Louisiana	†	†	†	†	No
Maine	†	†	†	†	No
Maryland	†	†	†	†	No
Massachusetts	†	†	†	†	No
Michigan	†	†	†	Yes	No
Minnesota	Yes	Yes	Yes	†	Yes
Mississippi	Yes	Yes	Yes	Yes	No
Missouri	†	†	†	†	No
Montana	†	†	†	†	No
Nebraska	†	†	†	†	No
Nevada	†	†	†	†	No
New Hampshire	†	†	†	†	No
New Jersey	†	†	†	†	No
New Mexico	†	†	†	†	No
New York	†	†	†	†	Yes
North Carolina	Yes	Yes	Yes	†	No
North Dakota	†	†	†	†	No
Ohio	Yes	Yes	Yes	†	Yes
Oklahoma	Yes	Yes	Yes	†	Yes
Oregon	Yes	Yes	Yes	Yes	No
Pennsylvania	†	†	†	†	--
Rhode Island	Yes	Yes	Yes	†	Yes

See notes at end of exhibit

Appendix F—NPEFS Fiscal Data Plan

Data plan responses to questions 9e through 10, by state or jurisdiction: FY 2010

9. If your state maintains school-level finance data, can you report:

State or jurisdiction	9e. Current Expenditures for Operations and Maintenance: Salaries	9e. Current Expenditures for Operations and Maintenance: Employee Benefits	9e. Current Expenditures for Operations and Maintenance: Supplies and Purchased Services	9e. Current Expenditures for Operations and Maintenance: Staff Counts	10. Can you report total capital outlay expenditures at the school level?
South Carolina	†	†	†	†	No
South Dakota	†	†	†	†	No
Tennessee	†	†	†	†	No
Texas	Yes	Yes	Yes	Yes	Yes
Utah	†	†	†	†	No
Vermont	†	†	†	†	No
Virginia	†	†	†	†	No
Washington	†	†	†	†	No
West Virginia	†	†	†	†	No
Wisconsin	†	†	†	†	No
Wyoming	†	†	†	†	No
American Samoa	†	†	†	†	No
Guam	Yes	Yes	Yes	Yes	Yes
Commonwealth of the Northern Mariana Islands	Yes	Yes	Yes	Yes	Yes
Puerto Rico	†	†	†	Yes	Yes
Virgin Islands	Yes	Yes	†	Yes	Yes

Appendix F—NPEFS Fiscal Data Plan

Source: Common Core of Data, FY 2010 National Public Education Financial Survey

-- Field left blank.

† Not Applicable

¹ County Small Schools Program, Juvenile Corrections, Corrections (Adult), County Jails, County Detention Center, Residential Vouchers, ASDB (Az School for Deaf & Blind SAFR, County Schools Office

² Charter schools

³ Child Nutrition programs run by State Agencies, -- State Technical High School programs, -- State Department of Correction programs, -- Regional Education Service Center programs

⁴ FL School for Deaf & Blind, FL Virtual School, McKay Scholarship students, FL Tax Credit Scholarship students

⁵ State Schools

⁶ Dept of Juvenile Corrections Education Expd

⁷ ROE salaries, ROE School Serv, Agriculture, Juvenile Justice

⁸ Tribal Contract Schools, Department of Corrections, Faribault Academies for the Blind & Deaf, Perpich Center for Arts Education, Post-Secondary Enrollment Options

⁹ Art School, MS Sch for Math & Sci, MS Sch for Deaf & Blind

¹⁰ Community Services

¹¹ Corrections, School for Deaf & Blind

¹² State Charter Schools

¹³ UTILITIES BY STATE

¹⁴ Charter schools

¹⁵ -- State Technical High School programs, -- Regional Education Service Center programs

¹⁶ Art School, MS Sch for Math & Sci, MS Sch for Deaf & Blind

¹⁷ Tools for Schools Program

¹⁸ N/A

¹⁹ Workers Compensation: □ All three total 59,453,796.00

²⁰ Unemployment premiums paid directly to the Idaho Dept of Labor on behalf of the LEAs

²¹ life insurance, voc ed

²² retirement health insurance

²³ social security, life & dental insurance, medicare, unemployemnt

²⁴ <http://public2.fldoe.org/TransparencyReports/CostReportSelectionPage.aspx>

²⁵ NA

²⁶ <http://www.education.ky.gov/KDE/Administrative+Resources/Finance+and+Funding/School+Finance/Financial+Information/Annual+Financial+Reports.htm>

²⁷ <http://www.louisianaschools.net/3Yes0/>

²⁸ www.michigan.gov/cepi

²⁹ [http://www.opi.mt.gov/pub/index.php?dir=School Finance/OPICoreDataFiles/ExpRevCore/](http://www.opi.mt.gov/pub/index.php?dir=School+Finance/OPICoreDataFiles/ExpRevCore/)

³⁰ n/a

³¹ [http://ilrc.ode.state.oh.us/PublicDW/asp/Main.aspx?server=mstris2&project=ILRC&evt=3002&uid=guest&pwd=&persist-mode="8"](http://ilrc.ode.state.oh.us/PublicDW/asp/Main.aspx?server=mstris2&project=ILRC&evt=3002&uid=guest&pwd=&persist-mode=)

Appendix G—Value Distribution and Field Frequencies

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2010

Variable	Description	Number				Percent					
		Total	Flags				Total	Flags			
			R	A	I	T		R	A	I	T
IR1A	FLAG LOCAL REV PROPERTY TAX	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR1B	FLAG LOCAL REV NON PROPERTY TAX	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR1C	FLAG LOCAL REV LOC GOVT PROP TAX	56	54	2	0	0	96.4	3.6	0.0	0.0	
IR1D	FLAG LOCAL REV LOC GOVT NON PROP TAX	56	54	2	0	0	96.4	3.6	0.0	0.0	
IR1E	FLAG LOCAL REV INDIVID TUITION	56	55	1	0	0	98.2	1.8	0.0	0.0	
IR1F	FLAG LOCAL REV TUITION FR LEA'S	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR1G	FLAG LOCAL REV TRANSPORT FEES INDIV	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR1H	FLAG LOCAL REV TRANSPORT FEES LEA'S	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR1I	FLAG LOCAL REV EARNINGS ON INVESTMT	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR1J	FLAG LOCAL REV FOOD SERVICE	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR1K	FLAG LOCAL REV STUDENT ACTIVITIES	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR1L	FLAG LOCAL REV OTHER REVS	56	55	1	0	0	98.2	1.8	0.0	0.0	
IR1M	FLAG LOCAL REV TEXTBOOK REVS	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR1N	FLAG LOCAL REV SUMMER SCHOOL	56	54	2	0	0	96.4	3.6	0.0	0.0	
ISTR1	FLAG LOCAL REV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR2	FLAG INTERMED REVENUES	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR3	FLAG STATE REVENUES	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR4A	FLAG FED REV DIRECT GRANTS	56	55	1	0	0	98.2	1.8	0.0	0.0	
IR4B	FLAG FED REV THRU STATE	56	55	1	0	0	98.2	1.8	0.0	0.0	
IR4C	FLAG FED REV THRU INTERMED AGENCIES	56	55	1	0	0	98.2	1.8	0.0	0.0	
IR4D	FLAG FED REV OTHER SOURCES	56	55	1	0	0	98.2	1.8	0.0	0.0	
ISTR4	FLAG FED REV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR5	FLAG REV FR OTHER SOURCES	56	54	0	2	0	96.4	0.0	3.6	0.0	
ITR	FLAG TOTAL REVENUE FROM ALL SOURCES	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE11	FLAG INSTR EXP SALARIES	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE12	FLAG INSTR EXP EMP BENEFITS	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE13	FLAG INSTR EXP PURCHASED SERVICES	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE14	FLAG INSTR EXP TUITION	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE15	FLAG INSTR EXP TUIT TO OTHER LEA'S	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE16	FLAG INSTR EXP SUPPLIES	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE17	FLAG INSTR EXP PROPERTY	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE18	FLAG INSTR EXP OTHER	56	55	1	0	0	98.2	1.8	0.0	0.0	
ISTE1	FLAG INSTR EXP SUBTOTAL	56	33	0	0	23	58.9	0.0	0.0	41.1	
IE11A	FLAG INSTR EXP REGULAR PROGRAM SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE11B	FLAG INSTR EXP SPECIAL EDUCATION SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE11C	FLAG INSTR EXP VOCATIONAL SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE11D	FLAG INSTR EXP OTHER PROGRAMS SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE2	FLAG INSTR EXP TEXTBOOKS	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE212	FLAG SUP EXP SALARY STUDENTS	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE213	FLAG SUP EXP SALARY INST STAFF	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE214	FLAG SUP EXP SALARY GEN ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE215	FLAG SUP EXP SALARY SCH ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE216	FLAG SUP EXP SALARY OPER & MAIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE217	FLAG SUP EXP SALARY STUDENT TRANSP	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE218	FLAG SUP EXP SALARY OTHER SERVICES	56	56	0	0	0	100.0	0.0	0.0	0.0	
ITE21	FLAG SUP EXP SALARY SUBTOTAL	56	39	0	0	17	69.6	0.0	0.0	30.4	
IE222	FLAG SUP EXP EMP BENE STUDENTS	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE223	FLAG SUP EXP EMP BENE INST STAFF	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE224	FLAG SUP EXP EMP BENE GEN ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE225	FLAG SUP EXP EMP BENE SCH ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE226	FLAG SUP EXP EMP BENE OPER & MAIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE227	FLAG SUP EXP EMP BENE PUPIL TRANSP	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE228	FLAG SUP EXP EMP BENE OTHER SERV	56	56	0	0	0	100.0	0.0	0.0	0.0	
ITE22	FLAG SUP EXP EMP BENE SUBTOTAL	56	34	0	0	22	60.7	0.0	0.0	39.3	
IE232	FLAG SUP EXP PURCH SV STUDENTS	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE233	FLAG SUP EXP PURCH SV INST STAFF	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE234	FLAG SUP EXP PURCH SV GEN ADMIN	56	54	2	0	0	96.4	3.6	0.0	0.0	

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2010—Continued

Variable	Description	Number				Percent				
		Total	Flags			R	Flags			
			R	A	I		T	R	A	I
IE235	FLAG SUP EXP PURCH SV SCH ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0
IE236	FLAG SUP EXP PURCH SV OPER & MAIN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE237	FLAG SUP EXP PURCH SV PUPIL TRANSP	56	56	0	0	0	100.0	0.0	0.0	0.0
IE238	FLAG SUP EXP PURCH SV OTHER SERV	56	54	2	0	0	96.4	3.6	0.0	0.0
ITE23	FLAG SUP EXP PURCH SV SUBTOTAL	56	38	0	0	18	67.9	0.0	0.0	32.1
IE242	FLAG SUP EXP SUPPLIES STUDENTS	56	55	1	0	0	98.2	1.8	0.0	0.0
IE243	FLAG SUP EXP SUPPLIES INST STAFF	56	56	0	0	0	100.0	0.0	0.0	0.0
IE244	FLAG SUP EXP SUPPLIES GEN ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE245	FLAG SUP EXP SUPPLIES SCH ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0
IE246	FLAG SUP EXP SUPPLIES OPER & MAIN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE247	FLAG SUP EXP SUPPLIES PUPIL TRANSP	56	56	0	0	0	100.0	0.0	0.0	0.0
IE248	FLAG SUP EXP SUPPLIES OTHER SERV	56	54	2	0	0	96.4	3.6	0.0	0.0
ITE24	FLAG SUP EXP SUPPLIES SUBTOTAL	56	39	0	0	17	69.6	0.0	0.0	30.4
IE252	FLAG SUP EXP PROPERTY STUDENTS	56	53	3	0	0	94.6	5.4	0.0	0.0
IE253	FLAG SUP EXP PROPERTY INST STAFF	56	53	3	0	0	94.6	5.4	0.0	0.0
IE254	FLAG SUP EXP PROPERTY GEN ADMIN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE255	FLAG SUP EXP PROPERTY SCH ADMIN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE256	FLAG SUP EXP PROPERTY OPER & MAIN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE257	FLAG SUP EXP PROPERTY PUPIL TRANSP	56	54	2	0	0	96.4	3.6	0.0	0.0
IE258	FLAG SUP EXP PROPERTY OTHER SERV	56	53	3	0	0	94.6	5.4	0.0	0.0
ITE25	FLAG SUP EXP PROPERTY SUBTOTAL	56	53	0	0	3	94.6	0.0	0.0	5.4
IE262	FLAG SUP EXP OTHER INST STUDENTS	56	56	0	0	0	100.0	0.0	0.0	0.0
IE263	FLAG SUP EXP OTHER INST STAFF	56	56	0	0	0	100.0	0.0	0.0	0.0
IE264	FLAG SUP EXP OTHER GEN ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0
IE265	FLAG SUP EXP OTHER SCH ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE266	FLAG SUP EXP OTHER OPER & MAIN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE267	FLAG SUP EXP OTHER PUPIL TRANSP	56	56	0	0	0	100.0	0.0	0.0	0.0
IE268	FLAG SUP EXP OTHER OTHER SERV	56	55	1	0	0	98.2	1.8	0.0	0.0
ITE26	FLAG SUP EXP OTHER SUBTOTAL	56	40	0	0	16	71.4	0.0	0.0	28.6
ISTE22	FLAG SUP EXP SUBTOTAL STUDENTS	56	35	0	0	21	62.5	0.0	0.0	37.5
ISTE23	FLAG SUP EXP SUBTOTAL INST STAFF	56	35	0	0	21	62.5	0.0	0.0	37.5
ISTE24	FLAG SUP EXP SUBTOTAL GEN ADMIN	56	37	0	0	19	66.1	0.0	0.0	33.9
ISTE25	FLAG SUP EXP SUBTOTAL SCH ADMIN	56	36	0	0	20	64.3	0.0	0.0	35.7
ISTE26	FLAG SUP EXP SUBTOTAL OPER & MAIN	56	38	0	0	18	67.9	0.0	0.0	32.1
ISTE27	FLAG SUP EXP SUBTOTAL PUPIL TRANSP	56	38	0	0	18	67.9	0.0	0.0	32.1
ISTE28	FLAG SUP EXP SUBTOTAL OTHER SERVICES	56	37	0	0	19	66.1	0.0	0.0	33.9
ISTE2T	FLAG SUP EXP TOTAL SUPPORT SERVICES	56	34	0	0	22	60.7	0.0	0.0	39.3
IE3A11	FLAG NONINST SERV FOOD SERV SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A12	FLAG NONINST SERV FOOD SERV EMP BEN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A13	FLAG NONINST SERV FOOD SERV PURCH	56	55	1	0	0	98.2	1.8	0.0	0.0
IE3A14	FLAG NONINST SERV FOOD SERV SUPPLIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IE3A2	FLAG NONINSTR SERV FOOD SERV PROP	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A16	FLAG NONINSTR SERV FOOD SERV OTHER	56	55	1	0	0	98.2	1.8	0.0	0.0
IE3A1	FLAG NONINSTR SERV FOOD SERV SUBTOT	56	52	0	0	4	92.9	0.0	0.0	7.1
IE3B11	FLAG NONINSTR SERV ENTERPRISE SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B12	FLAG NONINSTR SERV ENTERPRS EMP BENE	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B13	FLAG NON INSTR SERV ENTRPRS PUR SERV	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B14	FLAG NON INSTR SERV ENTERPRISE SUPPLIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B2	FLAG NON INSTR SERV ENTERPRISE PROP	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B16	FLAG NON INSTR SERV ENTERPRISE OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B1	FLAG NON INSTR SERV ENTERPRIS SUBTOT	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE3	FLAG NON INSTR SERV TOTAL	56	52	0	0	4	92.9	0.0	0.0	7.1
IE4A1	FLAG DIRECT PROG SUP TEXTBOOKS	56	55	1	0	0	98.2	1.8	0.0	0.0
IE4A2	FLAG DIRECT PROG SUP TEXTBOOKS (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4B1	FLAG DIRECT PROG SUP TRANSPORT	56	54	2	0	0	96.4	3.6	0.0	0.0
IE4B2	FLAG DIRECT PROG SUP TRNSPRT (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4C1	FLAG DIRECT PROG SUP EMP BENE	56	47	9	0	0	83.9	16.1	0.0	0.0

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2010—Continued

Variable	Description	Number				Percent				
		Total	Flags				R	Flags		
			R	A	I	T		A	I	T
IE4C2	FLAG DIRECT PROG SUP EMP BEN (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4D	FLAG DIRECT PROG SUP PRIV SCH STUDNT	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4E1	FLAG DIRECT PROG SUP OTHER	56	40	16	0	0	71.4	28.6	0.0	0.0
IE4E2	FLAG DIRECT PROG SUP OTHER (PROPERTY)	56	53	3	0	0	94.6	5.4	0.0	0.0
ISTE4	FLAG DIRECT PROG SUP SUBTOTAL	56	34	0	0	22	60.7	0.0	0.0	39.3
ITE5	FLAG CURRENT EXPENDITURES	56	40	0	0	16	71.4	0.0	0.0	28.6
IE61	FLAG FACILITIES AQUIS NONPROPERTY	56	46	9	1	0	82.1	16.1	1.8	0.0
IE62	FLAG FACILITIES AQUIS PROP (LAND/BLDS)	56	46	10	0	0	82.1	17.9	0.0	0.0
IE63	FLAG FACILITIES AQUIS EQUIPMENT	56	49	7	0	0	87.5	12.5	0.0	0.0
ISTE6	FLAG FACILITIES AQUIS TOTAL	56	54	0	0	2	96.4	0.0	0.0	3.6
IE7A1	FLAG OTHER USE DEBT SERVICE INTEREST	56	56	0	0	0	100.0	0.0	0.0	0.0
IE7A2	FLAG OTHER USE REDEMPTION	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE7	FLAG OTHER USE DEBT SERV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE81	FLAG COMM SERV NONPROPERTY	56	53	1	2	0	94.6	1.8	3.6	0.0
IE82	FLAG COMM SERV PROPERTY	56	54	1	1	0	96.4	1.8	1.8	0.0
IE9A	FLAG DIRECT COST PROG NONPUB SCH	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9B	FLAG DIRECT COST PROG ADULT ED	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9C	FLAG DIRECT COST PROG COMM COLLEGE	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9D	FLAG DIRECT COST PROG OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE91	FLAG DIRECT COST PROG PROPERTY	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE9	FLAG DIRECT COST PROG SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
ITE10	FLAG PROPERTY TOTAL	56	46	0	0	10	82.1	0.0	0.0	17.9
ITE11	FLAG TOTAL EXPENDITURES FOR EDUCATION	56	39	0	0	17	69.6	0.0	0.0	30.4
IX12C	FLAG EXCLUS FOR PL 100 297 TITLE I	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12D	FLAG EXCLUS FOR PL 100 297 TITLE I CO	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12E	FLAG EXCLUS FOR PL 100 297 TITLE V PART A	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12F	FLAG EXCLUS FOR PL 100 297 TITLE V PART A CO	56	56	0	0	0	100.0	0.0	0.0	0.0
ITX12	FLAG TOTAL EXCLUS FOR PL 100 297	56	55	0	0	1	98.2	0.0	0.0	1.8
INCE13	FLAG NET CURRENT EXPENDITURES	56	39	0	0	17	69.6	0.0	0.0	30.4
IADA	FLAG ADA (STATE AND NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IA14A	FLAG ADA (STATE DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IA14B	FLAG ADA (NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IPPE15	FLAG PER PUPIL EXPENDITURES	56	54	0	0	2	96.4	0.0	0.0	3.6
IMEMBR09	FLAG TOTAL STUDENT	56	46	10	0	0	82.1	17.9	0.0	0.0
IARRASTE1	FLAG INSTRUCTIONAL EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRATE5	FLAG TOTAL CURRENT EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRAE81Z	FLAG COMM SERV NONPROPERTY FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRATE10	FLAG PROPERTY EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRASTE6	FLAG SCHOOL CONSTRUCTION EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRATLEIZ	FLAG EXP FROM TITLE I UNDER ARRA	56	51	0	0	0	100.0	0.0	0.0	0.0
IARRASTE4	FLAG DIRECT PROG SUP EXP FROM ARRA	56	55	0	0	0	100.0	0.0	0.0	0.0

NOTE: Detail may not sum to totals because of rounding. Flag "R" denotes "As reported by the state." Flag "A" denotes "Edited." Flag "I" denotes "Imputed based on a method other than prior year's data." Flag "T" denotes "Total based on sum of internal or external detail."

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Finance Survey (NPEFS)," Fiscal year 2010, Provisional File Version 1a.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2010

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
R1A	LOCAL REV PROPERTY TAX	40	0	16	1,808,041	20,441,179,633	4,283,576,345
R1B	LOCAL REV NON PROPERTY TAX	30	0	26	26,965	1,784,130,299	338,206,352
R1C	LOCAL REV LOC GOVT PROP TAX	22	0	34	168,400	9,469,183,713	1,793,622,724
R1D	LOCAL REV LOC GOVT NON PROP TAX	23	0	33	259,937	3,163,560,687	406,223,283
R1E	LOCAL REV INDIVID TUITION	56	0	0	0	115,320,997	16,208,775
R1F	LOCAL REV TUITION FR LEA'S	56	0	0	0	1,913,080,233	118,749,601
R1G	LOCAL REV TRANSPORT FEES INDIVID	56	0	0	0	19,114,777	1,643,246
R1H	LOCAL REV TRANSPORT FEES LEA'S	56	0	0	0	198,286,415	6,307,773
R1I	LOCAL REV EARNINGS ON INVESTMT	56	0	0	0	422,961,228	35,124,502
R1J	LOCAL REV FOOD SERVICE	56	0	0	0	651,849,731	119,434,062
R1K	LOCAL REV STUDENT ACTIVITIES	56	0	0	0	710,255,964	69,894,302
R1L	LOCAL REV OTHER REVS	56	0	0	2,850	2,559,558,982	285,782,549
R1M	LOCAL REV TEXTBOOK REVS	56	0	0	0	97,933,045	3,660,395
R1N	LOCAL REV SUMMER SCHOOL	56	0	0	0	24,850,841	2,100,271
STR1	LOCAL REV SUBTOTAL	56	0	0	260,449	28,305,667,322	4,646,206,670
R2	INTERMED REVENUES	56	0	0	0	280,036,148	30,788,778
R3	STATE REVENUES	53	0	3	11051320	34,743,248,852	4,949,852,208
R4A	FED REV DIRECT GRANTS	56	0	0	0	904,025,428	69,801,317
R4B	FED REV THRU STATE	56	0	0	13,814,036	8,146,441,881	1,281,012,549
R4C	FED REV THRU INTERMED AGENCIES	56	0	0	0	117,244,324	10,433,483
R4D	FED REV OTHER SOURCES	56	0	0	0	233,174,056	29,122,511
STR4	FED REV SUBTOTAL	56	0	0	41,147,603	8,855,245,861	1,390,369,861
R5	REV FR OTHER SOURCES	56	0	0	0	11,503,454,360	749,539,121
TR	TOTAL REVENUE FROM ALL SOURCES	56	0	0	72,627,709	64,130,241,939	10,752,046,862
E11	INSTR EXP SALARIES	56	0	0	20,545,893	23,503,106,187	3,856,513,445
E12	INSTR EXP EMP BENEFITS	56	0	0	3,459,807	9,503,553,756	1,320,435,860
E13	INSTR EXP PURCHASED SERVICES	56	0	0	598,567	2,129,008,654	247,813,954
E14	INSTR EXP TUITION	56	0	0	0	748,356,725	84,812,157
E15	INSTR EXP TUITION TO OTHER LEA'S	56	0	0	0	2,008,518,531	129,183,068
E16	INSTR EXP SUPPLIES	56	0	0	1,292,171	1,892,723,936	245,559,218
E17	INSTR EXP PROPERTY	56	0	0	0	212,234,098	43,304,295
E18	INSTR EXP OTHER	56	0	0	0	236,747,089	28,272,606
STE1	INSTR EXP SUBTOTAL	56	0	0	30,164,123	35,061,778,204	5,783,407,240
E11A	INSTR EXP REGULAR PROGRAM SALARIES	53	3	0	132627505	17,138,076,886	2,476,335,335
E11B	INSTR EXP SPECIAL EDUCATION SALARIES	53	3	0	3304018	5,223,161,000	579,283,137
E11C	INSTR EXP VOCATIONAL SALARIES	51	5	0	20233	827,389,000	102,132,132
E11D	INSTR EXP OTHER PROGRAMS SALARIES	52	4	0	447100	1,019,844,401	147,117,520
E2	INSTR EXP TEXTBOOKS	45	11	0	1176117	316,585,759	56,680,165
E212	SUP EXP SALARY STUDENTS	56	0	0	756,111	2,027,949,626	349,145,297
E213	SUP EXP SALARY INST STAFF	56	0	0	2,218,167	2,063,980,966	266,529,534
E214	SUP EXP SALARY GEN ADMIN	56	0	0	307,819	411,956,887	80,201,130
E215	SUP EXP SALARY SCH ADMIN	56	0	0	3,088,796	2,707,883,115	366,194,947
E216	SUP EXP SALARY OPER & MAIN	56	0	0	870,172	2,251,783,898	322,763,824
E217	SUP EXP SALARY STUDENT TRANSP	56	0	0	0	639,515,119	136,442,273
E218	SUP EXP SALARY OTHER SERVICES	56	0	0	1,214,435	1,355,186,206	147,059,323
TE21	SUP EXP SALARY SUBTOTAL	56	0	0	9,921,524	11,220,604,394	1,668,336,328
E222	SUP EXP EMP BENE STUDENTS	56	0	0	115,922	664,384,854	114,881,203
E223	SUP EXP EMP BENE INST STAFF	56	0	0	389,307	683,154,304	87,454,410
E224	SUP EXP EMP BENE GEN ADMIN	56	0	0	47,921	245,973,024	32,311,667
E225	SUP EXP EMP BENE SCH ADMIN	56	0	0	668,418	953,472,852	120,567,684
E226	SUP EXP EMP BENE OPER & MAIN	56	0	0	145,546	960,611,884	126,173,739
E227	SUP EXP EMP BENE PUPIL TRANSP	56	0	0	0	244,480,512	54,483,112
E228	SUP EXP EMP BENE OTHER SERV	56	0	0	0	552,958,281	56,322,950
TE22	SUP EXP EMP BENE SUBTOTAL	56	0	0	1,774,380	4,158,187,907	592,194,763
E232	SUP EXP PURCH SV STUDENTS	56	0	0	427,033	274,073,909	45,734,948
E233	SUP EXP PURCH SV INST STAFF	56	0	0	19,151	660,609,769	61,629,593
E234	SUP EXP PURCH SV GEN ADMIN	56	0	0	224,929	344,511,027	57,312,139
E235	SUP EXP PURCH SV SCH ADMIN	56	0	0	0	177,348,096	16,970,868
E236	SUP EXP PURCH SV OPER & MAIN	56	0	0	376,000	1,523,649,075	237,506,237
E237	SUP EXP PURCH SV PUPIL TRANSP	56	0	0	1,318	1,751,490,218	162,382,513
E238	SUP EXP PURCH SV OTHER SERV	56	0	0	11,046	525,151,084	71,271,208
TE23	SUP EXP PURCH SV SUBTOTAL	56	0	0	2,641,874	4,262,666,446	652,807,506

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2010—Continued

Variable	Description	Number of			Minimum	Maximum	Mean
		states reporting	Missing	Not applicable			
E242	SUP EXP SUPPLIES STUDENTS	56	0	0	10,139	64,940,142	10,043,171
E243	SUP EXP SUPPLIES INST STAFF	56	0	0	89,577	215,465,169	32,848,060
E244	SUP EXP SUPPLIES GEN ADMIN	56	0	0	50,941	21,911,512	4,200,587
E245	SUP EXP SUPPLIES SCH ADMIN	56	0	0	0	66,064,274	7,673,978
E246	SUP EXP SUPPLIES OPER & MAIN	56	0	0	296,360	1,787,486,261	207,490,817
E247	SUP EXP SUPPLIES PUPIL TRANSP	56	0	0	0	182,024,462	35,163,031
E248	SUP EXP SUPPLIES OTHER SERV	56	0	0	4,541	107,738,395	15,537,316
TE24	SUP EXP SUPPLIES SUBTOTAL	56	0	0	1,142,087	2,409,687,392	312,956,960
E252	SUP EXP PROPERTY STUDENTS	56	0	0	0	35,438,922	2,057,003
E253	SUP EXP PROPERTY INST STAFF	56	0	0	0	127,924,508	13,461,519
E254	SUP EXP PROPERTY GEN ADMIN	56	0	0	0	12,330,646	1,587,734
E255	SUP EXP PROPERTY SCH ADMIN	56	0	0	1,510	7,248,065	1,264,802
E256	SUP EXP PROPERTY OPER & MAIN	56	0	0	2,317	205,704,905	18,634,974
E257	SUP EXP PROPERTY PUPIL TRANSP	56	0	0	0	131,170,621	22,974,929
E258	SUP EXP PROPERTY OTHER SERV	56	0	0	0	58,422,667	11,206,489
TE25	SUP EXP PROPERTY SUBTOTAL	56	0	0	98,774	394,581,931	71,187,451
E262	SUP EXP OTHER STUDENTS	56	0	0	0	166,036,822	6,592,979
E263	SUP EXP OTHER INST STAFF	56	0	0	0	46,581,216	4,084,320
E264	SUP EXP OTHER GEN ADMIN	56	0	0	0	111,671,075	14,528,537
E265	SUP EXP OTHER SCH ADMIN	56	0	0	0	33,023,301	2,267,883
E266	SUP EXP OTHER OPER & MAIN	56	0	0	0	143,209,946	8,369,895
E267	SUP EXP OTHER PUPIL TRANSP	56	0	0	0	81,043,257	3,343,493
E268	SUP EXP OTHER OTHER SERV	56	0	0	0	218,813,585	20,038,265
TE26	SUP EXP OTHER SUBTOTAL	56	0	0	1,674,943	325,683,302	59,225,371
STE22	SUP EXP SUBTOTAL STUDENTS	56	0	0	1,918,906	3,005,113,115	526,397,597
STE23	SUP EXP SUBTOTAL INST STAFF	56	0	0	3,151,068	3,553,253,676	452,545,917
STE24	SUP EXP SUBTOTAL GEN ADMIN	56	0	0	1,067,412	1,009,188,389	188,554,059
STE25	SUP EXP SUBTOTAL SCH ADMIN	56	0	0	5,397,237	3,906,520,599	513,675,360
STE26	SUP EXP SUBTOTAL OPER & MAIN	56	0	0	2,239,119	5,876,867,515	902,304,512
STE27	SUP EXP SUBTOTAL PUPIL TRANSP	56	0	0	1,184,503	2,606,768,544	391,814,422
STE28	SUP EXP SUBTOTAL OTHER SERV	56	0	0	1,416,796	2,534,164,345	310,229,063
STE2T	SUP EXP TOTAL SUPPORT SERVICES	56	0	0	20,165,012	20,823,218,874	3,285,520,928
E3A11	NONINST SERV FOOD SERV SALARIES	56	0	0	295,169	742,125,775	118,771,813
E3A12	NONINST SERV FOOD SERV EMP BENE	56	0	0	52,987	318,815,567	43,766,293
E3A13	NONINST SERV FOOD SERV PURCH SERV	56	0	0	0	205,636,621	35,071,377
E3A14	NONINST SERV FOOD SERV SUPPLIES	56	0	0	18,090	1,097,152,717	161,607,654
E3A2	NONINSTR SERV FOOD SERV PROPERTY	56	0	0	0	38,016,297	5,803,301
E3A16	NONINSTR SERV FOOD SERV OTHER	56	0	0	0	34,480,946	4,249,217
E3A1	NONINSTR SERV FOOD SERV SUBTOTAL	56	0	0	457,065	2,257,238,769	363,466,355
E3B11	NONINSTR SERV ENTERPRISE SALARIES	56	0	0	0	73,578,988	6,020,361
E3B12	NONINSTR SERV ENTERPRISE EMP BENE	56	0	0	0	30,566,347	1,627,381
E3B13	NONINSTR SERV ENTERPRISE PURCH SERV	56	0	0	0	80,985,500	4,733,095
E3B14	NONINSTR SERV ENTERPRISE SUPPLIES	56	0	0	0	115,546,824	6,458,058
E3B2	NONINSTR SERV ENTERPRISE PROPERTY	56	0	0	0	15,898,335	689,674
E3B16	NONINSTR SERV ENTERPRISE OTHER	56	0	0	0	118,007,291	3,744,385
E3B1	NONINSTR SERV ENTERPRISE SUBTOTAL	56	0	0	0	268,000,496	22,583,280
STE3	NONINSTR SERV TOTAL	56	0	0	7,940,258	2,369,007,143	386,049,635
E4A1	DIRECT PROG SUP TEXTBOOKS	56	0	0	0	0	0
E4A2	DIRECT PROG SUP TEXTBOOKS 9 PROP	56	0	0	0	0	0
E4B1	DIRECT PROG SUP TRANSPORT	56	0	0	0	0	0
E4B2	DIRECT PROG SUP TRANSPORT (PROP)	56	0	0	0	0	0
E4C1	DIRECT PROG SUP EMP BENE	56	0	0	0	0	0
E4C2	DIRECT PROG SUP EMP BENE (PROP)	56	0	0	0	0	0
E4D	DIRECT PROG SUP PRIV SCH STUDENT	56	0	0	0	129,704,290	7,153,282
E4E1	DIRECT PROG SUP OTHER	56	0	0	0	0	0
E4E2	DIRECT PROG SUP OTHER (PROPERTY)	56	0	0	0	0	0
STE4	DIRECT PROG SUP SUBTOTAL	56	0	0	0	0	0
TE5	CURRENT EXPENDITURES	56	0	0	62,210,016	58,248,661,998	9,454,977,803
E61	FACILITIES AQUIS NONPROPERTY	56	0	0	0	6,926,877,730	791,023,866
E62	FACILITIES AQUIS PROP (LAND & BLDS)	56	0	0	0	349,040,514	59,344,800
E63	FACILITIES AQUIS PROP (EQUIPMENT)	56	0	0	0	398,727,728	46,737,151
STE6	FACILITIES AQUIS NONPROP & PROP TOTAL	56	0	0	302,108	7,541,617,236	897,105,818

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2010—Continued

Variable	Description	Number of states		Not applicable	Minimum	Maximum	Mean
		reporting	Missing				
E7A1	OTHER USE DEBT SERVICE INTEREST	56	0	0	0	2,832,937,873	307,867,394
E7A2	OTHER USE DEBT SERV REDEMPTION	56	0	0	0	3,534,967,715	473,558,374
STE7	OTHER USE DEBT SERV SUBTOTAL	56	0	0	0	4,895,114,012	781,425,768
E81	COMM SERV NONPROPERTY	56	0	0	0	461,006,072	61,172,950
E82	COMM SERV PROPERTY	56	0	0	0	12,252,998	920,974
E9A	DIRECT COST PROG NONPUB SCH	56	0	0	0	439,161,851	18,659,025
E9B	DIRECT COST PROG ADULT ED	56	0	0	0	611,751,190	37,463,579
E9C	DIRECT COST PROG COMM COLLEGE	56	0	0	0	32,751,294	594,178
E9D	DIRECT COST PROG OTHER	56	0	0	0	1,305,617,400	25,574,915
E91	DIRECT COST PROG PROPERTY	56	0	0	0	13,172,311	783,775
STE9	DIRECT COST PROG SUBTOTAL	56	0	0	0	2,028,367,013	82,291,697
TE10	PROPERTY TOTAL	56	0	0	440,599	1,128,672,774	228,771,421
TE11	TOTAL EXPENDITURES FOR EDUCATION	56	0	0	63,705,975	66,398,609,467	10,618,237,737
X12C	EXCLUS FOR PL 100 297 TITLE I	56	0	0	0	1,471,953,511	259,705,202
X12D	EXCLUS FOR PL 100 297 TITLE I CARRYOVER	56	0	0	0	768,285,576	43,630,088
X12E	EXCLUS FOR PL 100 297 TITLE V	56	0	0	0	5,170,489	234,408
X12F	EXCLUS FOR PL 100 297 TITLE V PART A CARRYOVER	56	0	0	0	39,828,383	1,283,994
TX12	TOTAL EXCLUS FOR PL 100 297	56	0	0	7,885,170	2,716,834,152	517,794,744
NCE13	NET CURRENT EXPENDITURES	56	0	0	52,597,412	55,531,827,846	8,937,183,059
PPE15	PER PUPIL EXPENDITURES	56	0	0	4,152	20,460	10,895
ARRASTE1	INSTRUCTIONAL EXP FROM ARRA	56	0	0	31,019	2332892784	359,459,053
ARRATE5	TOTAL CURRENT EXP FROM ARRA	55	1	0	787,562	3209610616	475,729,943
ARRAE81Z	COMM SERV NONPROPERTY FROM ARRA	50	0	6	0	156,317,107	6,180,014
ARRATE10	PROPERTY EXP FROM ARRA	55	1	0	0	143,466,732	16,803,409
ARRASTE6	SCHOOL CONSTRUCTION EXP FROM ARRA	48	8	0	0	95,990,170	5,933,924
ARRATLEIZ	EXP FROM TITLE I UNDER ARRA	56	0	0	0	452,377,212	79,180,517
ARRASTE4	DIRECT PROG SUP EXP FROM ARRA	38	1	17	0	15,840,382	756,037
ADA	ADA (STATE AND NCES DEFINITION)	56	0	0	9,900	6,017,381	829,528
A14A	ADA (STATE DEFINITION)	30	0	26	28,075	6,017,381	1,070,710
A14B	ADA (NCES DEFINITION)	26	0	30	9,900	1,661,990	551,241
MEMBR09	STUDENT MEMBERSHIP	54	2	0	10,961	6,263,438	923,211

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Finance Survey (NPEFS)," Fiscal year 2010, Provisional File Version 1a.

Appendix H—State Notes

Appendix H—State Notes

Please use the following state notes to track known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2010 (FY 10). The absence of “Notes” for a state indicates that the state’s data did not contain any known anomalies.

Alabama

Fiscal Year: October 1—September 30

Notes:

- Students do not pay fees for transportation.
- The chart of accounts for local education agencies (LEAs) does not include a separate code for revenue for tuition, fees, and charges paid by students to attend summer school.
- Instruction, Support Services - Supplies expenditures decreased because of cuts to the state appropriation for education.
- Other Support Services - Other increased substantially due to a large principal payment on a short-term loan.
- Average Daily Attendance has decreased because of widespread influenza.
- Title V, Part A funding has ended; all expenditures reported are listed under the carryover category.

Alaska

Fiscal Year: July 1 – June 30

Notes:

- The addition of ARRA funds increased revenue and expenditure.
- Title V money reported are from three districts utilizing the 15 month extension so they are expending 09 funds.

Arizona

Fiscal Year: July 1 – June 30

Notes:

- Revenue from Intermediate Sources decreased because the county equalization was suspended.
- Instruction Supplies decreased due to soft capital reduction. Districts expended less on books and instructional aids.
- Student Transportation Support Services - Property decreased due to funding reduction from State School Facilities Board.
- Operation and Maintenance Support Services – Other expenditures have decreased due to a single district overstating its FY09 value for bond expenditures.
- Average Daily Attendance decreased from prior year. Methodology used in FY09 was not consistent with that was used in prior years. FY10 is consistent with those years.

Appendix H—State Notes

Arkansas

Fiscal Year: July 1 – June 30

Notes:

- Arkansas districts received a substantial amount of ARRA monies (approximately 192 million dollars).
- ARRA funding aided Arkansas in much needed instructional equipment purchases and property expenditures for various districts.
- One regular district and two charter school districts contracted out for food services.

California

Fiscal Year: July 1 – June 30

Notes:

- California LEAs do not collect tuition from students to attend summer school.
- California LEA's do not collect revenues from the sale or rental of textbooks.
- California does not report district activities. Revenues for extra-curricular activities are collected and managed by student organizations, rather than by districts.
- Due to California's continued fiscal crises and stagnant enrollment, LEAs are not purchasing land for new school facilities.
- Average Daily Attendance (ADA) decreased for two programs that previously reported. Regional occupational programs and summer school were included in "categorical program flexibility" implemented pursuant to California Education Code Section 42605. Funding for these programs may be used for any educational purpose, and LEAs are deemed to comply with all previous requirements, including ADA reporting. Therefore, ADA formerly associated with these programs is no longer appropriately included in total ADA since serving the ADA is no longer a condition of receipt of funding.

Colorado

Fiscal Year: July 1 – June 30

Notes:

- ARRA education jobs and state stabilization funds were used to offset decreases in state and local funding of district total program funding.
- ARRA funds were used to purchase software licenses for student intervention programs.
- Property expenditures decreased across the board due to extreme budget cuts.
- Denver public schools were required to transfer the balance in its Retiree Health Benefit Trust to Colorado PERA.
- School districts made a large payment to the State of Colorado in accordance with school Capital Construction Grant Program administered by the State.

Appendix H—State Notes

Connecticut

Fiscal Year: July 1 – June 30

Notes:

- Connecticut does not collect data from local school districts for the District Activities item.
- Connecticut held back a large portion of Title 1 funds as compared to the previous year. Those funds were expended in FY2010 as carryover.

Delaware

Fiscal Year: July 1 – June 30

Notes:

- ARRA grants increased for FY10.

District of Columbia

Fiscal Year: July 1 – June 30

Notes:

- DC undertook considerable changes to its NPEFS data collection methods, including more comprehensive training materials and greater diligence in collecting and analyzing data submitted by the LEAs. Because of this greater diligence, LEAs: (a) discovered that they had previously submitted data in the wrong data field or missed data completely or (b) had not previously submitted not understanding the importance of the survey. Some of the data appear "out of tolerance" due to this year's more accurate and comprehensive data collection. ADA has likely decreased due to better understanding of the state formula for this calculation.
- There is no intermediate agency in the District. Previously reported data in this category was incorrect and has been rectified in this submission.
- NCES requested we not include direct support figures if we could determine as an SEA, where these support dollars are actually spent. DC honored that request and redistributed the dollars we would normally categorize as "direct support" into their appropriate categories in other parts of the survey - mainly student transportation and "tuition" under instruction expenditures.

Florida

Fiscal Year: July 1 – June 30

- Florida is experiencing a large decline in property values resulting in the decline of property tax revenues.
- The majority of decrease in state revenues is due to budget reductions.
- Other Direct Program Support – expenditures includes the following programs: Florida School for the Deaf and Blind, Virtual Schools, McKay Scholarships, and Florida Tax Credit Scholarships.

Appendix H—State Notes

Georgia

Fiscal Year: July 1 – June 30

Notes:

- State funding declined so the state utilized the Federal Stimulus funds.
- Nearly all Federal funding was due to ARRA monies.
- Some increase of Federal revenue was from the Federal Child Program Nutrition (School Fund) and USDA Commodities.
- Districts lowered their expenditures for purchased and contracted services.
- Districts purchased fewer buses and equipment due to decreased funding from the State.
- Transportation appropriations fell significantly.
- The Georgia General Assembly no longer funds liability Insurance for Teachers maintained by the Georgia Department of Education.
- Georgia collected less Revenue for FY10 and, as a result, expended less on Education. Districts as a whole were unwilling to dip into reserves with State Revenues not increasing and ARRA Funds stopping in FY12.

Hawaii

Fiscal Year: July 1 – June 30

Notes:

- ARRA grants increased substantially for FY10.
- Purchased services for students and institutions increased substantially due to a contract to upgrade the Electronic Comprehensive Student Support System and one-year support funding for the Hawaii State Alternate Assessment Examination.
- Hawaii's Department of Education began taking furlough days due to budget restrictions and reductions (18-20 days over the course of the year).
- Certain positions in human resources were transferred from Other Support Services (2500) to Support Services, Students (2100). The purpose was to move these employees from the state offices to the district offices to allow them to be more accessible to the schools. The salaries transferred amounted to over \$8 million.
- With budget restrictions from the Governor, efforts were made to reduce spending on outside vendors.
- The Hawaii Department of Transportation does not own any buses (contracts or leases operate and maintain the buses).

Idaho

Fiscal Year: July 1 – June 30

Notes:

- ARRA grants increased substantially for FY10.
- The state of Idaho provides the majority of public school funding via the public school appropriation. This appropriation decreased substantially. Local, state, and federal revenues and expenditures have decreased for FY10.
- Average daily attendance increased in FY10 even though revenue and expenditures have decreased.

Appendix H—State Notes

Illinois

Fiscal Year: July 1 – June 30

Notes:

- Significant bond sales occurred in FY10.
- Community services increased substantially in FY10.
- Other Direct Program Support expenditures include amounts for Economic Education, Illinois Governor Internship, and the Department of Juvenile Justice Program. Each of these programs had decreases.

Indiana

Fiscal Year: July 1 – June 30

Notes:

- School corporations receive summer school reimbursement from the State.
- Indiana shifted funding from property tax to state support during the FY09 data collection. The decrease in property tax revenue also caused a decrease in other taxes (Excise Taxes, Local Option Income Tax and Federal Income Tax), which was fully realized in FY10.
- Indianapolis Public Schools and the Bartholomew Consolidated School Corporation received millions of dollars into the construction fund for bond principal.
- Summer school is a state, not a local, source.
- Indiana changed the guidelines on what may be classified as textbooks and as a result, many school corporations began charging computers and laptops as textbook expenses.
- Purchased Services decreased slightly from FY09 to FY10 while Total Food Services expenditures increased slightly (increase in supplies and property), causing the ratio to decrease slightly.

Iowa

Fiscal Year: July 1 – June 30

Notes:

- Increased Federal revenues through the State are due to the ARRA funding. ARRA State Fiscal Stabilization dollars were used for state aid and instructional support that previously would have been state revenues.
- State revenues were impacted as well due to a 10% across the board cut in FY10.
- Iowa has a statewide sales tax that allows capital expenditures such as equipment and vehicles to be taxed. The function category for which districts will purchase equipment will vary from year to year. In addition, ARRA funds provided additional funding for equipment purchases.

Appendix H—State Notes

Kansas

Fiscal Year: July 1 – June 30

Notes:

- Less bond issues in FY10
- Employee Benefits for Public School Employees: Kansas captures expenditures on the budget by function. These expenses are reported in the appropriate NPEFS section by function.

Kentucky

Fiscal Year: July 1 – June 30

Notes:

- Substantial ARRA monies received for FY10 (State Fiscal Stabilization Fund, Education State Grants, Recovery Act and various other ARRA funding).
- New chart-of-accounts contributed to realignment of detail into functions and objects.
- New vehicles, computers and instruction equipment purchased with the ARRA assistance.

Louisiana

Fiscal Year: July 1 – June 30

Notes:

- Districts received substantial monies from ARRA, FEMA and TANF (Temporary Assistance for Needy Families) funding.
- The decrease in Instruction - Property is due to a decrease in expenditures by several large districts that made large purchases in FY09.
- The increase in Operation of Non-Instructional Services Expenditures Subtotal for Enterprise Operations is due to one-time purchases of supplies by a couple of districts.

Maine

Fiscal Year: July 1 – June 30

Notes:

- School district consolidation took effect in FY10 joining many school districts into one. This brought about a shift in taxes raised by a district and was offset with a decline in taxes raised by a municipal school unit.
- State revenues declined and were offset by ARRA State Stabilization funding.
- Due to budget cuts at the state and local level because of the economic climate, more schools are utilizing “Pay to Play” programs as a way to generate revenue needed to preserve sports programs.
- School district consolidation has changed the way many units provide food service to students. Consolidated units have been able to utilize efficiencies in this function.
- Maine has a declining student population. The decline in Average Daily Attendance is consistent with the decline in resident enrollment and attending enrollment.

Appendix H—State Notes

Maryland

Fiscal Year: July 1 – June 30

Notes:

- Maryland received substantial ARRA monies for FY10.
- Other expenditures in Instruction Support Services and General Administration Support Services – Purchased Services increased. This is due to two school districts expending ARRA funds.
- Total Other Expenditures in Operation and Maintenance Services increased significantly. Montgomery County Public Schools increased spending in this area by \$29 million (\$27 million of that being from ARRA funds).
- Maryland financial reporting policies do not distinguish grant Title I expenditures in terms of obligated funds in current year versus funds obligated in the prior fiscal years that were available and used with the current year. Funds are available for a 27-month period. Maryland is unable to report carryover funds.

Massachusetts

Fiscal Year: July 1 – June 30

Notes:

- Boston folded its own separate teachers pension system into the Commonwealth's as of FY10. It used to receive state aid to cover much of its own pension cost whereas now they no longer receive direct assistance.
- Summer school revenues are better classified in FY10.
- Municipal short-term interest Bond Anticipation Notes fell drastically in FY10.
- In FY09, we changed the cell where adult education expenditures should be reported. Districts are getting better at following that particular instruction.

Michigan

Fiscal Year: July 1 – June 30

Notes:

- Michigan has encouraged districts to engage in shared service/contracted services for all educational support services. Districts did in fact take the challenge seriously.
- Michigan continues to experience declining enrollment in FY10.

Appendix H—State Notes

Minnesota

Fiscal Year: July 1 – June 30

Notes:

- Substantial ARRA monies were received for FY10 whereas no ARRA monies were requested for FY09. The ARRA funding increased expenditures.
- Employee benefits were substantially decreased in FY10 due to a special one-time bond purchase (OPEB – Other Post Employment Bonds) to fund actuarial liabilities to pay post-employment benefits for the FY09 collection year.
- Minnesota cooperative took control of an insurance pool and recorded expenditures of \$88 million as miscellaneous costs in the general fund rather than the internal service fund. Corrected coding will be applicable in subsequent years.
- ARRA funds were used for to purchase technology equipment such as computers, peripheral equipment, and telecommunication transmission equipment.
- State Per-Pupil Expenditures: Over the past three years, the 'per-pupil' expenditures were as follows: FY08= 10,084, FY09= 11,028, and FY10= 10,728. In FY09, the increase was largely attributed to OPEB bond sales that were reported in current expenditures. As a result, the 'per-pupil' expenditures in FY09 were significantly higher than FY08. If the FY08 and FY10 'per-pupil' expenditures are compared, the two-year percent change is 6.4% for an average of 3.2% per year.

Mississippi

Fiscal Year: July 1 – June 30

Notes:

- Mississippi does not collect textbook revenues.
- ARRA funds increased the Grants-in-Aid from the Fed Government through the State. Local funds may have increased because of the decrease in State Sources.
- Districts reported less expenditure in the property category. This is possibly due to funding issues.

Missouri

Fiscal Year: July 1 – June 30

Notes:

- The receipt of ARRA funds in FY10 is causing the Federal and State revenues to be out of tolerance with the prior year ratio.

Montana

Fiscal Year: July 1 – June 30

Notes:

- Substantial ARRA monies received for FY10.
- Montana has a continued decline in enrollment, leading to a decrease in ADA.
- Local revenue declines are situations where tax levies did not materialize as expected.

Appendix H—State Notes

Nebraska

Fiscal Year: September 1 – August 31

Nevada

Fiscal Year: July 1 – June 30

Notes:

- The timing in receipt of ARRA monies was such that ARRA was all spent in FY09. Very little ARRA money was received and expended in FY10.
- Student Activities was incorrectly reported as District Activities prior to FY10.
- Nevada acquired a sufficient amount of new school buses in FY10.
- Newly implemented chart-of-accounts has caused some reclassification between functions.
- Average daily attendance swings upward and downward greatly depending on the economy and due to Nevada's transient population.

New Hampshire

Fiscal Year: July 1 – June 30

Notes:

- State source revenues include the State of New Hampshire's contribution to the retirement system on behalf of teachers.
- New Hampshire elected to expend all ARRA monies in FY09 including their allocation for FY10.
- Enrollment has steadily been declining for a number of years resulting in lower Average Daily Attendance numbers.

New Jersey

Fiscal Year: July 1 – June 30

Notes:

- ARRA monies for State Fiscal Stabilization Funds replaced state aid in FY10.
- Contracted pre-k programs were incorrectly reported by school districts in prior years. For FY10 school districts, corrections were made.

New Mexico

Fiscal Year: July 1—June 30

Notes:

- LEAs reported a new item in lieu of taxes for Other Local Government Units – Non-Property Tax for FY10.
- Substantial ARRA funding received for FY10.
- Additional Special Education students were identified through individual education plans – each year it fluctuates and needs for supply requirements change.
- Federal stimulus monies helped to meet current and past supply needs for social and emotional health, violence prevention, special education materials, etc.
- Food Services - Property is much higher because some of the State of New Mexico's LEA's purchased/installed badly needed Food Service equipment for existing/new schools throughout the State.

Appendix H—State Notes

New York

Fiscal Year: July 1 – June 30

Notes:

- School districts have no transportation fees from individuals.
- The sharp increase in Other Direct Program Support for Public School Students is due to school district payments to charter schools.

North Carolina

Fiscal Year: July 1 – June 30

Notes:

- Tuition from Individuals was estimated for FY10 based on a 5-year average and local source of revenue subtotal.
- The minor decrease in Average Daily Attendance was likely due to a change in NC legislation that modified the definition of those entitled to attend school.

North Dakota

Fiscal Year: July 1 – June 30

Notes:

- A new program provided state grants to school districts in exchange for reducing property taxes.
- Substantial ARRA monies received for FY10.
- Millions of dollars were issued in bond sales for 10 North Dakota schools.
- Adult education expenditures spiked in 2008-2009 and returned to previous levels in 2009-2010.
- ARRA education stabilization funding was distributed through the state aid formula. This freed up funding for state grants that were appropriated for improvement, renovation and repair of school buildings. This included equipment upgrades.

Ohio

Fiscal Year: July 1 – June 30

Notes:

- Substantial ARRA monies received in FY10.
- Ohio made modification to the state revenue calculation to avoid double counting revenue passed through to charter schools.
- Ohio enrollment has been trending downwards since FY05. FY10 continues this trend.

Oklahoma

Fiscal Year: July 1 – June 30

Notes:

- Substantial ARRA monies received in FY10.
- Oklahoma experienced a significant decrease in available revenue in lieu of taxes as well as significant decreases in State appropriated revenues.
- Object codes were added in order to capture the cost of out of state tuition.

Appendix H—State Notes

Oregon

Fiscal Year: July 1 – June 30

Notes:

- Substantial ARRA monies received in FY10.
- Other Sources of Revenue decline is due to a large decline in bond sales.
- Oregon has a heavy reliance on income tax revenue, which had a big drop due to the recession.
- There was a misclassification of trust and agency funds in FY09 that are now appropriately reported as special revenue funds bringing in an increase in the extra curricular activities category.
- Purchase service cutbacks were widespread due to revenue declines.
- New food service contracts only reflect the contract cost and do not show the actual food costs. They are charged a rate per meal, which is not necessarily the cost of food per meal.
- State Per Pupil Expenditure declined because the reduction of 5.6 percent in state revenue required districts to cut spending.

Pennsylvania

Fiscal Year: July 1 – June 30

Notes:

- Decrease in Adult Education equipment primarily due to decrease in the Vocational Technical Schools.
- There was a change in accounting method for one school district. In prior years, they accounted for student fees as contra expenditure. For FY10 student fees were reported as revenue.

Rhode Island

Fiscal Year: July 1 – June 30

Notes:

- FY10 data is the result of Rhode Island's first year under its new statewide Uniform Accounts, which is used on a daily transactional basis. Prior to FY10, districts maintained their own independent charts and "mapped" their district data into a state reporting module at year-end. Greater accountability can be seen in this new data as we have also standardized accounting practices statewide.

South Carolina

Fiscal Year: July 1 – June 30

Notes:

- One of South Carolina's school districts has a new one-cent sales tax for their Education Capital Improvement Fund. This was the first full year of the tax collection.
- Substantial ARRA monies received in FY10.

Appendix H—State Notes

South Dakota

Fiscal Year: July 1 – June 30

Notes:

- Increase in Title I Expenditures due to ARRA.

Tennessee

Fiscal Year: July 1 – June 30

Notes:

- Increase in Revenue from Federal Sources is due to an energy grant.
- Instruction - Property increase is due to purchase of new items such as computers, desk, chairs, machinery and replacements.
- Increase in Support Services Instruction - Purchased Services is due to an increase in contracts for substitute teachers.
- Support Services Instruction - Property increase is due to repair and replacement of equipment.
- Food Services Operations - Property increase is due to purchase of equipment.

Texas

Fiscal Year: September 1 – August 31

Notes:

- Substantial ARRA monies received in FY10.
- Increased ARRA funding used to purchase one-time cost instructional items such as computers, software and school buses.
- Hurricane Ike caused greater expenditures in FY09.

Utah

Fiscal Year: July 1 – June 30

Notes:

- ARRA and other Federal programs have significantly increased indirect cost.
- Several large construction projects were completed last year. With the current economic conditions new bond elections are being delayed until better circumstances will allow for taxpayer approvals.
- Several LEAs used ARRA funds to purchase equipment particularly in the Special Education area rather than increasing salaries to have them not continue after the ARRA funds have been spent.
- Utah provided less funding to LEAs and ARRA was used to make up for part of the decrease in state funding.

Appendix H—State Notes

Vermont

Fiscal Year: July 1 – June 30

Notes:

- Vermont does not collect textbook revenues. Occasionally a Vermont district will earn a small amount of revenue by selling used books.
- By statute, Vermont municipalities collect property tax as agents of the State. The money goes through a state equalization formula and is distributed as state revenue.
- Increases in Student Transportation - Property is due to replacement of old buses.
- Vermont's Average Daily Attendance continues to drop; decline has been going on for over a decade.

Virginia

Fiscal Year: July 1 – June 30

Notes:

- Virginia does not have District Activities.

Washington

Fiscal Year: July 1 – June 30

Notes:

- With budget cuts, Washington districts are spending less for Support Services.

West Virginia

Fiscal Year: July 1 – June 30

Notes:

- Substantial ARRA monies received in FY10.
- Although Average Daily Attendance decreased slightly, District Activity revenue for the student body decreased approximately 6.6% because of fewer field trips and other activities due to the struggling economy.
- Employee Benefits increased for various functions because of the state allocating their Post Employment Bonds (OPEB) for/on behalf of retirement payments directly to the various functions instead of including them as Direct Program Support as in prior years.
- OPEB expenses increased substantially as compared to the prior year via the contractually required contribution that must be recognized under GASB 45.
- Student Support Services - Purchased Services increased approximately \$4.5 million due to an increase in Professional Educator Services (\$1.24 million) and Other Professional Services (\$3.27). Approximately \$2.9 million of this increase was paid for with ARRA funding.
- Direct Support - Employee Benefits in the PY included for/on behalf retirement contributions remitted to the pension plans directly by the State. For the CY, the for/on behalf retirement contributions were allocated to various functions based on the proportion of retirement expenses recorded by the LEAs.
- Direct Support-Other Property included for/on behalf equipment purchases under the Tools for Schools program in the PY. For the CY, the LEAs recorded this revenue and corresponding expense in their accounting records so the equipment expenses were allocated to the various function codes.

Appendix H—State Notes

Wisconsin

Fiscal Year: July 1 – June 30

Notes:

- Wisconsin used the bulk of their ARRA funding in FY09.
- Less interest is being paid on short-term debt.
- Some districts are on a pay-as-you-go basis for OPEB for retirees and are required to code the expenditures in this account. As this expenditure benefits only there, is no salary to offset the benefit expenditure.
- Wisconsin Center for the Blind & Visually Impaired had an increase in the demand for Braille books.

Wyoming

Fiscal Year: July 1 – June 30

Notes:

- Increase in Local Options Tax resulted in higher assessed valuations.
- Increased enrollment for distance education programs administered by other Wyoming districts reflects increased tuition payments to other LEAs.
- A bond was refunded in FY09 leading to an increase in expenses. There was no bond refunding for FY10.
- 2009-10 was the first year that ARRA funds were drawn down by Wyoming school districts.

American Samoa

Fiscal Year: October 1 – September 30

Notes:

- Tuition and other revenues were coded incorrectly for FY09. These codes were reported correctly in FY10.
- Support services - Instruction increased because the Educational Jobs Fund was used to pay for teachers while the consolidated grants were being approved.

Guam

Fiscal Year: October 1 – September 30

Notes:

- Local sources of revenue were reduced due to management reclassification of contributions and other receipts.
- Food Services Operations – Purchased Services increased due to an increase in food costs.
- Guam had a reduction of appropriations for textbooks.
- Transportation information was not readily available in prior years. Agencies were able to provide expenditures related to public school transportation for FY10

Appendix H—State Notes

Commonwealth of the Northern Mariana Islands

Fiscal Year: October 1 – September 30

Notes:

- FEMA monies were received in FY09; no FEMA grants received in FY10.
- Reduction in textbook costs compared to prior year.
- Food services are now contracted out to private vendors; therefore, they are entered as Enterprise Operations - Purchased Services for FY10.

Puerto Rico

Fiscal Year: July 1 – June 30

Notes:

- Substantial ARRA monies received in FY10.
- FY10 includes a Health Nutrition contract to promote better nutrition in school lunches.
- Decreases in salaries and benefit expenses were for the economic incentive program for teachers and employees associated with Law No. 7 (which enables thousands of layoffs in the public workforce).

Virgin Islands

Fiscal Year: October 1 – September 30

Notes:

- Health insurance rates increased.
- Adult Education increased personnel.
- Enrollment declines, yet the level of available funds increased.
- Title V, Part A program has ended resulting in a huge impact for net current expenditures; hence a large increase in State Per Pupil Expenditures

Appendix I—Survey Form

Appendix I—Survey Form

ED Form 2447
 OMB Number 1850-0067
 Approval Expires:
 December 31, 2012

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

THE NATIONAL PUBLIC EDUCATION
 FINANCIAL SURVEY

Fiscal Year 2010

NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NUMBER (Include area code, extension)
NCES-Test User 2		

RETURN COMPLETED FORM TO:

U.S. Census Bureau
 ATTN: Governments Division
 Washington, D.C. 20233-6800

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1850-0067. The time required to complete this information collection is estimated to average 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 our individual survey, write directly to: U.S. Department of Education, National Center for Education Statistics, Elementary/Secondary and Libraries Studies Division, Washington, D.C. 20008-5651.

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.	
TYPE/PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL
TITLE	

Appendix I—Survey Form

SECTION 1

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

I. REVENUE FROM LOCAL SOURCES (1000)	Current Amount	Flag
a. Property Tax (1110)		
b. Non-property Tax (1120-1190)		
c. Other Local Government Units-Property Tax (1210)		
d. Other Local Government Units-Non-Property Tax (1220-1290)		
e. Tuition from Individuals (1310)		
f. Tuition from other LEAs within the State (1321)		
g. Transportation Fees from Individuals (1410)		
h. Transportation Fees from other LEAs within the State (1421)		
i. Earnings on Investments (1500-1540; not 1532)		
j. Food Services (excluding federal reimbursements) (1600-1650)		
k. District Activities (1700-1790)		
l. Other Revenue From Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421, 1940)		
m. Textbook Revenues (1940)		
n. Summer School Revenues (not 1650)		
LOCAL SOURCES OF REVENUE SUBTOTAL (1000) [Sum a-e, g, i-n.]		
II. REVENUE FROM INTERMEDIATE SOURCES (2000)		
III. REVENUE FROM STATE SOURCES (3000)		
IV. REVENUE FROM FEDERAL SOURCES (4000)		
a. Grants-in-Aid Direct from the Federal Government (4100,4300)		
b. Grants-in-Aid from the Federal Government through the State (4200,4500)		
c. Grants-in-Aid from the Federal Government through other Intermediate Agencies (4700)		
d. Other Revenue from Federal Sources (4800,4900)		
FEDERAL SOURCE OF REVENUE SUBTOTAL (4000) [Sum a-d]		
V. OTHER SOURCES OF REVENUE (5000, 6000)		
TOTAL REVENUE		

Appendix I—Survey Form

SECTION 2

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

I. INSTRUCTION (1000)	Current Amount	Flag
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500; exclude 560)		
4. Tuition (562,563,565,569)		
5. Tuition to other LEAs within the State (561, 564, 566, 567)		
6. Supplies (600)		
7. Property (700)		
8. Other (810, 890)		
INSTRUCTION SUBTOTAL (1000) [Sum 1-4, 6, & 8 only.]		

INSTRUCTION, continued (1000)

Special Exhibit Items

1. Salaries (100) paid to teachers by program		
A. Salaries paid to teachers in regular education programs (Objects 111 and 113; Program #100)		
B. Salaries paid to special education teachers (Object 111 and 113; Program #200)		
C. Salaries paid to vocational education teachers (Object 111 and 113; Program #300)		
D. Salaries paid to teachers in other programs providing instruction to grades pre-kindergarten through grade 12 and ungraded students (Objects 111 and 113; Programs #400 and #900)		
2. Textbook expenditures for classroom instruction (Function 1000, Object 640)		

Appendix I—Survey Form

SECTION 3A

II. SUPPORT SERVICES (2000)

SUPPORT SERVICES, STUDENTS (2100)	Current Amount	Flag
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
SUPPORT SERVICES STUDENTS EXPENDITURES SUBTOTAL (2100) [Sum 1-4 & 6 only.]		

SUPPORT SERVICES, INSTRUCTION (2200)		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
SUPPORT SERVICES INSTRUCTION EXPENDITURES SUBTOTAL (2200) [Sum 1-4 & 6 only.]		

SUPPORT SERVICES, GENERAL ADMINISTRATION (2300)		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
SUPPORT SERVICES GENERAL ADMINISTRATION EXPENDITURES SUBTOTAL (2300) [Sum 1-4 & 6 only.]		

SUPPORT SERVICES, SCHOOL ADMINISTRATION (2400)		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
SUPPORT SERVICES SCHOOL ADMINISTRATION EXPENDITURES SUBTOTAL (2400) [Sum 1-4 & 6 only.]		

Appendix I—Survey Form

SECTION 3B

SUPPORT SERVICES, OPERATIONS AND MAINTENANCE 2600)	Current Amount	Flag
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
SUPPORT SERVICES OPERATIONS AND MAINTENANCE EXPENDITURES SUBTOTAL (2600) [Sum 1-4 & 6 only.]		

SUPPORT SERVICES, STUDENT TRANSPORTATION (2700)		
1. Salaries (100)		
2. Employee benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
SUPPORT SERVICES STUDENT TRANSPORTATION EXPENDITURES SUBTOTAL (2700) [Sum 1-4 & 6 only.]		

SUPPORT SERVICES, OTHER SUPPORT SERVICES (2500, 2900)		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
SUPPORT SERVICES OTHER EXPENDITURES SUBTOTAL (2500, 2900) [Sum 1-4 & 6 only.]		

ALL SUPPORT SERVICES TOTAL - BY OBJECT (100,200,etc.)		
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
ALL SUPPORT SERVICES EXPENDITURES SUBTOTAL (2100-2900) [Sum 1-4 & 6 only.]		

Appendix I—Survey Form

SECTION 4

III. OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

FOOD SERVICES OPERATIONS (3100)	Current Amount	Flag
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
FOOD SERVICES EXPENDITURES SUBTOTAL (3100) [Sum 1-4 & 6 only.]		

ENTERPRISE OPERATIONS (3200)

1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
ENTERPRISE OPERATIONS EXPENDITURES SUBTOTAL (3200) [Sum 1-4 & 6 only.]		

SECTION 5

IV. DIRECT PROGRAM SUPPORT

IV. DIRECT PROGRAM SUPPORT	Current Amount	Flag
a1. Textbooks for Public School Children		
a2. Textbooks; Property (700) only		
b1. Transportation for Public School Children		
b2. Transportation; Property (700) only		
c1. Employees Benefits for Public School Employees		
c2. Employees Benefits; Property (700) only		
d. Direct Program Support for Private School Students		
e1. Other Direct Program Support for Public School Students		
e2. Other Direct Program Support for Public School Students; Property (700) only		
DIRECT SUPPORT EXPENDITURES SUBTOTAL [Sum a1,b1,c1, and e1.]		

V. CURRENT EXPENDITURES [Sum Subtotals for Instruction(1000), Support Services (2000), Non-Instruction (3000 - exclude 3300: Community Services), and Direct Program Support (exclude Direct Program Support for Private School Students). Exclude Property (700).]		
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Appendix I—Survey Form

SECTION 6

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

VII. OTHER USES (5000) [Include debt service payments (principal and interest).]
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Debt Service (5100)		
1. Interest (832)		
2. Redemption of Principal (831)		
OTHER USES SUBTOTAL (5000)		

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

IX. DIRECT COST PROGRAMS		
a. Non-Public School Programs (Program #500)		
b. Adult Education (Program #600)		
c. Community College (Program #700)		
d. Other		
d1. Direct Cost Programs; Property (700)		
DIRECT COST PROGRAMS SUBTOTAL [Exclude Property (700).]		

X. PROPERTY (700)		
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XI. TOTAL EXPENDITURES FOR EDUCATION [Sum Current Expenditures (V), F.A.C.S. Non-property Expenditures (VI), Community Services (VIII), Direct Cost Programs (IX), and Property (X). Exclude Other Uses (VII).]		
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Appendix I—Survey Form

SECTION 7

XII. EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)	Current Amount	Flag
a. Tuition from individuals (1310)		
b. Transportation Fees from individuals (1410)		
c. Title I Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]		
d. Title I Carryover Expenditures		
e. Title V, Part A Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]		
f. Title V, Part A Carryover Expenditures [Include carryover expenditures from Title V, Part A (as defined in the No Child Left Behind Act of 2001).]		
g. Food Services revenues (1600-1650)		
h. District Activities Revenues (1700-1790)		
i. Textbook Revenues (1940)		
j. Summer School Revenues		
TOTAL EXCLUSIONS [Sum a-j.]		

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

A. ADA as defined by state law		
B. ADA as defined by NCES		

XV. STATE PER PUPIL EXPENDITURE

XVI. American Recovery and Reinvestment Act of 2009 (ARRA)

A. Current expenditures for public elementary-secondary instruction (function 1000, objects 100-600, 810, 890).		
B. Total current expenditures for public elementary-secondary education (functions 1000, 2000, 3100, 3200, objects 100-600, 810, 890).		
C. Current expenditures for community services, adult education and other programs outside of public elementary-secondary education (programs 500, 600, 800).		
D. Property expenditures (functions 1000-3200, object 700).		
E. School construction expenditures (function 4000, all objects).		
F. Expenditures for the Title I and Title V, Part A reported under Section XII. Exclusions from Current Expenditures for State per Pupil Expenditures programs that were included in the data items above.		
G. Direct Program Support		