

Appendix C

In order to assure that survey documentation enables the reader—even the nonstatistical user—to understand its contents and the use and limitations of data readily and clearly, NCES provides data file documentation for all released data files. This includes an abstract or summary that cites the methodology report and/or technical notes associated with the survey and a description of survey methodology that is consistent with the NCES standard for survey system documentation (see NCES Statistical Standards, 2014. Standard 3-4).¹

NCES releases documentation for NPEFS concurrently with public use data files. The survey documentation is drafted contemporaneously with NPEFS data collection, editing, and analysis. As of the date of this submission, June 2015, the most recently published documentation for NPEFS is for the FY 2012 data files. Documentation for FY 2013 is expected to be published shortly. Given this, the *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2011–12 (Fiscal Year 2012), NCES 2015-345* is provided in this appendix as an example of the type of documentation that will be created for the 2015 through 2017 NPEFS data collections.

¹ In general, survey methodology documentation for data files must include the following:

1. Description of data collection methods;
2. Weighting and imputation procedures;
3. Description of editing, error resolution, and imputation flags;
4. Guidelines for processing the data;
5. The reference year for the data;
6. Unweighted frequency counts, and response rates;
7. Information on how to use replicate weights or PSUs and stratum for variance estimation; and
8. Procedures for using weights to produce estimates.

Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2011–12 (Fiscal Year 2012)

Provisional File Version 1a

June 2015

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Contents

	Page
Acknowledgments	iii
List of Tables	v
List of Exhibits	vi
I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2011–12 (Fiscal Year 2012), Provisional Version 1a File	1
II. User’s Guide	2
A. NPEFS Data Collection Methodology	3
B. Imputations	8
C. Variations in the Survey Over Time	10
D. Fiscal Data Plan	11
E. State Notes	11
References	13
Appendixes	
Appendix A—Record Layout and Description of Data Items	A-1
Appendix B—Glossary	B-1
Appendix C—State Abbreviations and American National Standards Institute (ANSI) State Codes.....	C-1
Appendix D—Imputations and Edits List	D-1
Appendix E—Fiscal Data Plan Questions	E-1
Appendix F—Fiscal Data Plan Responses	F-1
Appendix G—Value Distribution and Field Frequencies	G-1
Appendix H—State Notes	H-1
Appendix I—Survey Form	I-1

List of Tables

Tables

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

- C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction: Fiscal year 2012C-2

Appendix G—Field Frequencies and Value Distribution

- G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2012G-2
- G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2012.....G-5

List of Exhibits

Exhibits	Page
Appendix F—Fiscal Data Plan Responses	
F-1	Fiscal data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2012F-2
F-2	Fiscal data plan responses to questions 4.a.1 through 4.b.2, by state or jurisdiction: Fiscal year 2012F-4
F-3	Fiscal data plan responses to questions 4.c.1 through 4.d, by state or jurisdiction: Fiscal year 2012F-6
F-4	Fiscal data plan responses to questions 4.e.1 through 4.f.2, by state or jurisdiction: Fiscal year 2012F-8
F-5	Fiscal data plan responses to questions 5 through 5.a, by state or jurisdiction: Fiscal year 2012.....F-12
F-6	Fiscal data plan responses to questions 6 through 6.b, by state or jurisdiction: Fiscal Year 2012.....F-14
F-7	Fiscal data plan responses to questions 7 through 8.a, by state or jurisdiction: Fiscal year 2012.....F-16
F-8	Fiscal data plan responses to questions 9 through 10, by state or jurisdiction: Fiscal year 2012.....F-18
F-9	Fiscal data plan responses to question 11, by state or jurisdiction: Fiscal year 2012.....F-20
F-10	Fiscal data plan responses to question 12, by state or jurisdiction: Fiscal year 2012.....F-22
F-11	Fiscal data plan responses to question 12a, by state or jurisdiction: Fiscal year 2012.....F-25
F-12	Fiscal data plan responses to questions 13 through 14, by state or jurisdiction: Fiscal year 2012.....F-27
F-13	Fiscal data plan responses to questions 15 through 15.a, by state or jurisdiction: Fiscal year 2012.....F-30

I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2011–12 (Fiscal Year 2012), Provisional File Version 1a

This documentation is for the provisional version 1a file of the National Public Education Financial Survey (NPEFS) for school year (SY) 2011–12, fiscal year 2012 (FY 12) conducted by the National Center for Education Statistics' (NCES). It contains a brief description of the data collection, along with information required to understand and access the data file.

The NPEFS survey provides state-level aggregate finance data for revenues and expenditures for public elementary and secondary education. The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, enterprise operations, and total current expenditures. Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment.

The finance data described in this documentation are from the NPEFS, a component of the Common Core of Data (CCD). The CCD is the primary NCES database on public elementary and secondary education in the United States. The other four surveys in the CCD are the Public Elementary/Secondary School Universe Survey, the Local Education Agency Universe Survey, the State Nonfiscal Survey of Public Elementary/Secondary Education, and the School District Finance Survey (F-33). The NPEFS data are useful to chief officers of state education agencies (SEAs); policymakers in the executive and legislative branches of federal and state governments; education policy and public policy researchers; the press; and citizens interested in information about education finance.

Congress authorizes NCES to collect these data through the Education Sciences Reform Act of 2002 (20 U.S.C. § 9543). NCES and the Governments Division of the U.S. Census Bureau collaborate to collect public education finance data, with the Census Bureau acting as the primary collection agent for both NPEFS and the School District Finance Survey (F-33).

SEAs in the 50 states, the District of Columbia, and five U.S. Island Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands) report aggregated state-level finance data to the NPEFS survey. The data file is organized by state or jurisdiction and contains revenue data by funding source, expenditure data by function and object,² and average daily attendance (ADA) data. The file also includes total student membership data from the SY 2011–12 CCD State Nonfiscal Survey of Public Elementary/Secondary Education version 1a file.³

The NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2014), provides a set of standards and guidance for school system accounting. The handbook gives common definitions for detailed account classifications, which are aggregated to form the data items collected in NPEFS. The use of the accounting handbook by SEAs facilitates the comparability of data across states.

² *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.

³ U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Survey of Public Elementary/Secondary Education," SY 2011–12, Provisional Version 1a.

II. User's Guide

The FY 12 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 appendixes of this document provide the following information:

- Appendix A—record layout for the data file;
- Appendix B—glossary with definitions of key variables;
- Appendix C—state abbreviations and American National Standards Institute (ANSI)⁴ 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 NPEFS files. The versions are 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.⁵ For SY 2011-12 (FY 12), 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 a minimum of one round of data review and editing. NCES may update the file if SEAs report revised data to address errors in a provisional data file.

Provisional NPEFS data have been subject to at least two rounds of extensive data review and editing; the data may also include revisions made by SEAs in their own review of their finance data that were submitted prior to the close of the collection period. Revisions submitted after the provisional data file has been locked will be incorporated in the final file for each fiscal year, which will be released at the same time as the release of provisional data for the following year.

File names

The names of the FY 12 releases are as follows:

- Stfis12_1a.txt (tab-delimited text file)
- Stfis12_1a.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, “12” stands for FY 12, and “1” indicates that the file is ready for initial release by NCES.

⁴ ANSI state codes replace the Federal Information Processing Standards (FIPS) state 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 state code values.

⁵ Letters “b” through “z” are used for internal version control.

A. NPEFS Data Collection Methodology

SEAs in the 50 states, the District of Columbia, and five U.S. Island Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands) participate in the NPEFS collection.

SEAs appoint state fiscal coordinators to work with NCES and the Census Bureau to provide accurate and comparable data across states and jurisdictions. NCES and the Census Bureau provide annual training workshops for state fiscal coordinators that are designed to improve the efficiency and efficacy of reporting NPEFS data. The annual training workshops cover the comprehensive review of data items; on-line training on data submission; discussion of reporting and editing processes; and coordinating submission of fiscal data with the state's data systems. The workshop topics are all designed to improve data quality. During these training workshops, often times the state fiscal coordinators learn more from exchanging ideas among each other than from any other source. State fiscal coordinators also provide valuable feedback in these workshops that allows NCES to identify and address current issues related to school finance reporting so that the data continue to be relevant and timely.

Prior to reporting the NPEFS data, SEAs must compile fiscal data from the local education agencies (LEAs) that operate or support public elementary and secondary schools. SEAs usually take the opportunity to review and edit data from their LEAs to enhance data quality. SEAs also include revenues and expenditures for any state-run schools, such as schools with special education programs or juvenile justice facilities that provide education services. 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 official⁶ 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 12 NPEFS data collection opened on January 30, 2013 and closed on August 15, 2013. Upon receipt of a state's submission, Census Bureau and NCES analysts review the data for possible errors or anomalies. Between August 16, 2013 and August 15, 2014, some SEAs reported revisions to correct or resolve errors in their original submission.

Missing, nonapplicable, and suppressed data

Missing data are reported as “-1” in the data file and nonapplicable data are reported as “-2.”⁷ The FY 12 NPEFS Instruction Manual requests that states report “0” for data items for which no activity has occurred and “-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.”). Beginning with FY 10, CCD identifies submitted NPEFS data that do not meet NCES data quality standards by reporting the data item as “-9” and the corresponding data item flag as “A.” This suppression would only occur with numeric data items.

⁶ NCES requires that each Chief State School Officer designate in writing a certifying official to be responsible for authenticating the submission for their state. The certifying official must be a fiscal official at the highest level in the SEA (U.S. Department of Education 2012).

⁷ 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.”

Average daily attendance data, State Per Pupil Expenditures (SPPE), and student membership counts

The report from SEAs includes average daily 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)). SPPE is calculated by dividing net current expenditures by average daily attendance (ADA).

In addition to utilizing SPPE 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. Other programs, such as the Education for Homeless Children and Youth program under Title VII of the McKinney-Vento Homeless Assistance Act and the Teacher Quality State Grants program (Title II, Part A of the ESEA), make use of SPPE data indirectly because their formulas are based, in whole or in part, on State Title I, Part A allocations.⁸

The NPEFS survey has two different types of pupil or student count 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 is defined by state law or regulations. ADA data in the NPEFS data file are not necessarily 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.

The NPEFS file also includes membership data from the CCD 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 SY 2011-12 CCD State Nonfiscal Survey of Public Elementary/Secondary Education are included in the 1a data file because it encompasses a more comparable student count across states. The variable Student Membership (MEMBR11) is the count of students enrolled on or about October 1, 2011. Because membership is collected using a consistent definition for every state, NCES uses membership, rather than average daily attendance, in the calculation of expenditures per pupil in the 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.⁹ As a result of the ARRA,

⁸ "Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year (FY) 2013-, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports" 79 Federal Register, (15 January 2014) pp. 2648-50.

⁹ http://www.recovery.gov/About/Pages/The_Act.aspx; retrieved December 15, 2011.

NCES added seven data items to the NPEFS survey 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 construction¹⁰ (Office of the Federal Register 2009). NCES collected ARRA data for FY 09, FY 10, FY 11, and FY 12 in the NPEFS collection. NCES will continue to collect seven data items on the NPEFS survey, pursuant to the American Recovery and Reinvestment Act¹¹ up and until FY 14 if necessary. The ARRA data items will be completely removed from the NPEFS survey after the FY 14 data year, provided that SEAs expend all ARRA funds, either through formula or competitive grants.¹²

Employee Benefits Data

The NPEFS survey collects employee benefits for the functions of instruction, support services, and operation of noninstructional services. The NPEFS survey respondents are currently reporting employee benefits, which are defined as the “Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefits payments and although not directly paid to employees, nevertheless are part of the cost of personal services.”¹³ The definition of employee benefits is derived from the NCES school finance accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2014). NPEFS does not collect actuarially determined annual required contributions;¹⁴ accrued annual requirement contribution liability;¹⁵ or the actuarial value of pension plan assets.¹⁶

Reference Sources for Data Definitions

Four reference sources are used in conjunction with NPEFS variable descriptions and state reporting:

- *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015) can be accessed online at <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>. This publication contains standard account codes, classification criteria, and definitions for reporting school system financial information, providing a system by which fiscal data can be reported in a comprehensive and uniform manner.
- *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2005) can be purchased from the Government Finance Officers Association.

10 “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.

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

12 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.

13 The NPEFS survey instruction manual provides that employee benefits “include amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance (including health benefits for current and retired employees), social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other benefits such as unused sick leave (NCES 2012).

14 Actuarially determined annual required contributions are the annual required contribution (ARC) that incorporates both the cost of benefits in the current year and the amortization of the plan's unfunded actuarial accrued liability.

15 The accrued annual requirement contribution liability is the difference between actuarially determined contributions and actual payments made to the pension fund.

16 Actuarial value of pension plan assets is the value of cash, investments, and other property belonging to a pension plan as used by an actuary for the purpose of an actuarial valuation.

- *Government Finance and Employment Classification Manual* (U.S. Census Bureau 2006) can be accessed online at http://www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf.
- NPEFS Survey Instruction Manual includes a summary of definitions needed to respond to the survey (NCES 2012).

Use of Crosswalk Software

Since the FY 89 data collection, the 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: 2014 Edition* (Allison 2015). The following states used crosswalk software provided by NCES in the FY 12 collection: Alabama, California, Illinois, Mississippi, Montana, New Jersey, New Mexico, New York, North Carolina, North Dakota, Oregon, South Carolina, South Dakota, and Wisconsin.

Data editing

NPEFS survey staff engages in data editing, which is an iterative and interactive process that includes procedures for detecting and correcting errors in the data. Data editing minimizes errors and ensures the data are complete, accurate, and consistent across the data file. In accordance with NCES Statistical Standard 4-1, NPEFS data are checked for “credibility based on range tolerances to determine if responses fall within a prespecified 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.” (NCES 2014).

After an SEA submits NPEFS data, the 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 to record layouts the SEA submitted in the previous fiscal year;
- 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 any data anomalies.

The NPEFS staff prepares an edit report that identifies potential errors or anomalies. Notification of any arithmetic errors and comments containing NCES’ understanding of specific missing data items are also included in the edit report.

States are asked to correct arithmetic errors, verify or correct data that fail edit checks, complete 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 resubmit data to resolve data

issues on their own initiative.¹⁷ Data that remain missing or uncorrected are imputed based on values derived from other “fully reporting”¹⁸ states or other related data elements from within the state.

NPEFS survey analysts prepare follow-up questions for SEA respondents based on the results of these edit checks. SEAs are asked to explain all undocumented data anomalies and correct any data errors. If the SEA is unable to provide an explanation or revision for these anomalies, NPEFS survey analysts will edit or impute the data based on a set of business rules.

Student membership edits

Every 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 expenditures data reported in NPEFS. Three states (Nebraska, Utah, and Wyoming) indicated that the state FY 12 fiscal data reported in NPEFS excluded prekindergarten programs. In these three states, the NPEFS student membership variable excludes prekindergarten membership.

Illinois and Wisconsin did not report finance data for charter schools in the FY 12 NPEFS survey. NCES edited student membership for Illinois and Wisconsin by excluding charter school students from NPEFS student membership.

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 (Monaco and Wang 1995) is used to impute for missing items in the NPEFS data file. 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 one by dividing by the sum of the detail averages. The purpose of imputations is to provide a complete data file that allows 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. If these data elements are imputed, the appropriate totals and subtotals are either increased or decreased to include the imputed data elements. In other cases, states are able to provide a subtotal but are unable to provide details that are more specific. The imputed allocation of these subtotals does not affect the totals or subtotals.

SEAs inform the Census Bureau 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, the Census Bureau creates data files for the current and prior fiscal years. The Census Bureau

17 “Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year (FY) 2013, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports” 79 Federal Register (15 January 2014) pp. 2648-50.

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

uploads these files to the NCES secure data transfer site for review. The NCES members site allows the Census Bureau to transfer data to NCES in a secure environment.

If SEAs have reason to believe the initial imputation is not a reasonable representation of their data, the state may choose to make changes to the data. If states make changes to data or fill in missing items that were previously imputed, the Census Bureau will run a second round of imputations. The certified data from the first round are not re-imputed even if the uncertified first-round imputations resulted in the updating of some relevant data. In the second round version of the file, imputations are only applied to missing data for states that update their data submission for that fiscal year. Empirical testing has shown that a re-imputation of the entire file did not substantially change the imputed data enough to justify the additional burden of asking states to recertify the revised imputation. The data flags in the NPEFS data file identify data items that were imputed.

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

The Herriot Imputation Method 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 Imputation 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 “Impute/Import” 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, since B, C, D, E, and F were all reported, data from any other states are not necessary to perform the calculation.

Data flags

For each variable, a companion flag 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 by the analyst (formerly labeled “Adjusted”)

I – Imputed based on a method other than prior year’s data¹⁹

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

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 the data 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 the data 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.

¹⁹ 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 survey. “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 the data 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).
 - A data item for textbooks expenditures (E2) was added.

- *Beginning with FY 09 survey:*
 - Seven items for expenditures from the ARRA funds were added:-

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

NCES 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 12 fiscal data plan questionnaire appears in Appendix E, and the responses for each 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 fiscal 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 respondents with minimal editing by NCES. The beginning and end dates of the fiscal year are also reported for each state.

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Appendix A—Record Layout and Description of Data Items

The tab-delimited file (Stfis12_1a.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	type	Data element order	Description
SURVYEAR			FISCAL YEAR OF SURVEY (2012)
			AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
			STATE ABBREVIATION
STNAME			NAME OF THE STATE OR TERRITORY
			LOCAL REVENUES PROPERTY TAX
			LOCAL REVENUES NONPROPERTY TAX
			LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
			LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
			LOCAL REVENUES INDIVIDUAL TUITION
		10	LOCAL REVENUES TUITION FROM LEAS
		11	LOCAL REVENUES TRANSPORTATION FEES FROM INDIVIDUAL
		12	LOCAL REVENUES TRANSPORTATION FEES FROM LEAS
		13	LOCAL REVENUES EARNINGS ON INVESTMENTS
		14	LOCAL REVENUES FOOD SERVICE
		15	LOCAL REVENUES STUDENT ACTIVITIES
		16	LOCAL REVENUES OTHER REVENUES
		17	LOCAL REVENUES TEXTBOOK REVENUES
		18	LOCAL REVENUES SUMMER SCHOOL
		19	LOCAL REVENUES SUBTOTAL (equals R1A + R1B + R1C + R1D + R1E + R1G + R1I + R1J + R1K + R1L + R1M + R1N)
		20	INTERMEDIATE REVENUES
		21	STATE REVENUES
		22	FEDERAL REVENUES DIRECT GRANTS
		23	FEDERAL REVENUES THRU STATE
		24	FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
		25	FEDERAL REVENUES OTHER SOURCES
		26	FEDERAL REVENUES SUBTOTAL (equals R4A + R4B + R4C + R4D)
		27	REVENUES FROM OTHER SOURCES
		28	TOTAL REVENUES FROM ALL SOURCES (equals STR1 + R2 + R3 + STR4)
		29	INSTRUCTIONAL EXPENDITURES SALARIES
		30	INSTRUCTIONAL EXPENDITURES EMPLOYEE BENEFITS
		31	INSTRUCTIONAL EXPENDITURES PURCHASED SERVICES
		32	INSTRUCTIONAL EXPENDITURES TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
		33	INSTRUCTIONAL EXPENDITURES TUITION TO OTHER LEAS IN-STATE
		34	INSTRUCTIONAL EXPENDITURES SUPPLIES
		35	INSTRUCTIONAL EXPENDITURES PROPERTY
		36	INSTRUCTIONAL EXPENDITURES OTHER
		37	INSTRUCTIONAL EXPENDITURES SUBTOTAL (equals E11 + E12 + E13 + E14 + E16 + E18)
		38	TEACHER SALARIES REGULAR PROGRAMS
		39	TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
		40	TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
		41	TEACHER SALARIES OTHER EDUCATION PROGRAMS
		42	INSTRUCTIONAL EXPENDITURES TEXTBOOKS
		43	SUPPORT EXPENDITURES SALARIES STUDENT SUPPORT SERVICES
		44	SUPPORT EXPENDITURES SALARIES INSTRUCTIONAL STAFF SUPPORT
		45	SUPPORT EXPENDITURES SALARIES GENERAL ADMINISTRATION
		46	SUPPORT EXPENDITURES SALARIES SCHOOL ADMINISTRATION

Appendix A—Record Layout and Description of Data Items

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 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 Items

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 Items

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
MEMBR11	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 Items

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 SERVICES
ITE26	AN	245	IMP FLAG SUPPORT EXPENDITURE OTHER SUBTOTAL

Appendix A—Record Layout and Description of Data Items

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 Items

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
IMEMBR11	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

This glossary applies to the Common Core of Data 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 remainder 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**

Table C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction: Fiscal year 2012

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
			Wyoming	WY	56
Maryland	MD	24			
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. (2012) "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

The following is a state-by-state list of the imputations and edits in the fiscal year 2012 stfis12_1a NPEFS data file. Data elements are denoted by the variable names in the data file. For more information, see section II.B. “Imputations” 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 destination E217, E227, E237, E247, E267

E4E1 distribute by destination 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 destination 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 destination 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 destination 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 destination 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 destination 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 destination 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 destination 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

E4E1 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 destination E11, E12, E13, E16, E18 R1E
contains R1N using TR

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 destination 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 destination 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

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

Appendix D—Imputations and Edits List

MASSACHUSETTS

E4E1 distribute by destination 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

MINNESOTA

E4E1 distribute by destination 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

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 destination 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 destination 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

Appendix D—Imputations and Edits List

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 destination 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 destination 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

E268 contains E238, E248 using TE11

DISTRICT OF COLUMBIA

E61 contains E63 using TE11

U.S. VIRGIN ISLANDS

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

Appendix E—Fiscal Data Plan Questions

National Public Education Financial Survey (NPEFS) FY 2012 Fiscal Data Plan

Direct Program Support / State Payments on Behalf of the Local Education Agency (LEA)

Note: Both the NPEFS and Annual Survey of School System Finances (F-33) use your responses to questions 1-4 below to analyze and process the Direct Program Support/State Payments on Behalf of the LEA sections of the surveys. It is critical that these questions be completed as accurately as possible so that state expenditures on behalf of local education agencies are reflected correctly on the NPEFS and F- 33 surveys.

In some instances, the amounts requested in question 4 are missing in the Fiscal Data Plan, yet are included within the Direct Program Support section of NPEFS. If applicable to your state, the amounts reported in question 4 below should match the amounts reported within the Direct Program Support section of NPEFS unless the Direct Program Support amounts have been functionalized within the survey. If the amounts have been functionalized, then Direct Program Support payments will still need to be broken out and reported separately under question 4.

1. In your state, do local education agencies receive funds from the state classified as Direct Program Support (NPEFS)/State Payments on Behalf of the LEA (F-33)?

- 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

Appendix E—Fiscal Data Plan Questions

4. Please provide the **TOTAL Direct Program Support/State Payments on Behalf of LEA** 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 \$ _____

4b. Transportation for Public School Students

1. Non-Property \$ _____

2. Property Only \$ _____

4c. Employee Benefits for Public School Employees

1. Non-Property \$ _____

2. Property Only \$ _____

4d. 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) _____

4e. Direct Program Support for Private School Students

1. Non-Property \$ _____

2. Property Only \$ _____

4f. Other Direct Program Support for Public School Students

1. Non-Property \$ ____

If applicable, please specify program name(s) ____

2. Property Only \$ _____

If applicable, please specify program name(s) ____

District Activities vs. Student Activities

Appendix E—Fiscal Data Plan Questions

Note: LEAs often confuse District Activities with Student Activities. Before answering question 5, please ensure that the correct definitions for District Activities and Student Activities are completely understood. **District activity** funds reflect school district finances and should be included within the finances reported on NPEFS. **School activity** funds are generally fiduciary in nature (i.e., managed by student organizations, not school districts) and should be excluded from finances reported on NPEFS. Please read the complete definitions that are provided in the [Financial Accounting for Local and State School Systems: 2009 Edition](#).

5. Does your state report District Activities?

Yes

No

5a. If answer is no, please provide an explanation:

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 yes, please indicate where in the Revenue from Federal Sources section ARRA Revenues are reported. (Check all that apply.)

- Grants-in-Aid Direct from the Federal Government**
- Grants-in-Aid from the Federal Government through the State**
- Grants-in-Aid from the Federal Government through other Intermediate Agencies**
- Other Revenue from Federal Sources**

6b. 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:

Appendix E—Fiscal Data Plan Questions

ARRA Expenditure Exhibit Section

Note: Before answering questions 8-9 below, please note that ARRA expenditure amounts are requested in section 7 of the NPEFS web form. It has been determined that there is some confusion on how to respond to the first two categories in the ARRA exhibit section. The first category requests the amount of ARRA funds that was expended for instruction-related current expenditures, while the second category requests the amount of ARRA funds that was expended for **all** current expenditures (which should include the instruction expenditures from the first category).

8. Do you have ARRA expenditures for Instruction?

Yes

No

8a. If no, please explain _____

9. Do you have Total Current Expenditures for ARRA?

Yes

No

9a. If no, please explain _____

Flag Fields

Note: The NPEFS web form has flag fields containing M (missing) and N (non-applicable) flag values for each category. NCES and the Census Bureau are striving to ensure respondents are assigning flag values correctly so that “missing,” and “nonapplicable” zeroes can be properly distinguished. Please read the complete definitions provided in the [NPEFS Instruction Booklet](#) (p. 22).

10. Please indicate that you understand the proper usage of flag fields and that you will be using them when reporting throughout the web form.

Yes

No

Appendix E—Fiscal Data Plan Questions

Prekindergarten (PK) Data

11. Please indicate below if finance data for PK students is included in NPEFS and F-33 data for fiscal years 2011 and 2012: (Check all that apply.)

- Included in FY 2011 NPEFS
- Included in FY 2012 NPEFS
- Included in FY 2011 F-33
- Included in FY 2012 F-33

Finance Data for Districts with Charter Schools

12. Please indicate below if your state maintains finance data for any of the following types of districts: (Check all that apply.)

- Districts where all associated schools are charter schools
- Districts where all associated schools are noncharter schools
- Districts where some associated schools are charter schools and some are noncharter schools
- Other (Please explain) _____

12a. Please indicate below if finance data for charter schools is included in NPEFS and F-33 data for fiscal years 2011 and 2012: (Check all that apply.)

- Included in FY 2011 NPEFS
- Included in FY 2012 NPEFS
- Included in FY 2011 F-33
- Included in FY 2012 F-33

Appendix E—Fiscal Data Plan Questions

NPEFS Average Daily Attendance (ADA)

13. When calculating ADA on the NPEFS survey, do you include summer school attendance?

- Yes (Please go to question 13a.)
- No

13a. If yes, what weight or adjustment do you use with these data when adding them into the state total ADA?

NPEFS Student Membership

14. NCES often uses student membership from the CCD State Nonfiscal Survey to calculate per pupil expenditures. When we use student membership data with NPEFS finance data, should we adjust the membership data to agree with finance data?

- Yes
- No

School-level Finance Data

15. 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.

15a. If you make school-level financial data available on your website, please provide the URL: _____

Appendix F—Fiscal Data Plan

Exhibit F-1. Fiscal data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year

State or jurisdiction	2012 In your state, do local education agencies receive funds from the state classified as Direct Program Support (NPEFS)/State Payments on Behalf of the LEA (F-33)?				
	Q. 1	Q. 2	If yes, where are these amounts reported in NPEFS?		Q. 3
			Revenues	Expenditures	
Alabama	No	†	†	†	†
Alaska	Yes	Yes	Yes	Yes	District-by-district
Arizona	No	†	†	†	†
Arkansas	Yes	Yes	Yes	Yes	Amounts not reported in F-33
California	Yes	Yes	Yes	Yes	Provided only on data plan
Colorado	No	†	†	†	†
Connecticut	Yes	Yes	Yes	Yes	Amounts not reported in F-33
Delaware	No	†	†	†	†
District of Columbia	No	†	†	†	†
Florida	Yes	Yes	†	Yes	Amounts not reported in 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	Amounts not reported in F-33
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 in F-33
Maine	Yes	Yes	Yes	Yes	State totals
Maryland	Yes	Yes	Yes	Yes	District-by-district
Massachusetts	Yes	Yes	Yes	Yes	—
Michigan	No	†	†	†	†
Minnesota	Yes	Yes	†	Yes	Amounts not reported in F-33
Mississippi	Yes	Yes	Yes	Yes	Amounts not reported in F-33
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	Yes	District-by-district
North Carolina	No	†	†	†	†
North Dakota	No	†	†	†	†
Ohio	No	†	†	†	†
Oklahoma	Yes	Yes	Yes	Yes	District-by-district
Oregon	No	†	†	†	†
Pennsylvania	Yes	Yes	†	Yes	Amounts not reported in F-33
Rhode Island	Yes	Yes	Yes	Yes	District-by-district

Appendix F—Fiscal Data Plan

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-1. Fiscal data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2012—continued

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

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, provisional Version 1a.

Appendix F—Fiscal Data Plan

Exhibit F-2. Fiscal data plan responses to questions 4.a.1 through 4.b.2, by state or jurisdiction: Fiscal year

State or jurisdiction	2012 Please provide the TOTAL Direct Program Support/State Payments on Behalf of LEA amounts in your state (include all amounts, even those reported under their appropriate functions)			
	Textbooks for Public School Students (Non-Property)	Textbooks for Public School Students (Property only) Q.4.a.2	Transportation for Public School Students (Non-Property) Q.4.b.1	Transportation for Public School Students (Property only) Q.4.b.2
Alabama	†	†	†	†
Alaska	\$0	\$0	\$0	\$0
Arizona	†	†	†	†
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	†	†	†	†
Connecticut	0	0	0	0
Delaware	†	†	†	†
District of Columbia	†	†	†	†
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	†	†	†	†
Idaho	0	0	0	0
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	†	†	†	†
Kansas	0	0	0	0
Kentucky	0	0	0	0
Louisiana	0	0	0	0
Maine	0	0	0	0
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	†	†	†	†
Minnesota	0	0	0	0
Mississippi	51,837	0	0	0
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	0	0	0	0
New Jersey	0	0	0	0
New Mexico	†	†	†	†
New York	238,048,960	0	2,838,239,642	0
North Carolina	†	†	†	†
North Dakota	†	†	†	†
Ohio	†	†	†	†
Oklahoma	0	0	0	0
Oregon	†	†	†	†
Pennsylvania	0	0	0	0
Rhode Island	0	0	0	0

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-2. Fiscal data plan responses to questions 4.a.1 through 4.b.2, by state or jurisdiction: Fiscal year 2012—continued

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)				
State or jurisdiction	Textbooks for Public School Students (Non- Property) Q.4.a.1	Textbooks for Public School Students (Property only) Q.4.a.2	Transportation for Public School Students (Non- Property)	Transportation for Public School Students (Property only) Q.4.b.2
South Carolina	\$32,987,008	\$0	\$80,561,613	\$25,471,768
South	0	0	0	0
Dakota	†	†	†	†
Tennessee	176,469,069		19,542,860	
Texas	†	†	†	†
Utah				
Vermont	0	0	0	0
Virginia	†	†	†	†
Washington	†	†	†	†
West	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	†	†	†	†
Other jurisdictions				
American Samoa	†	†	†	†
Guam	†	†	†	†
Commonwealth of the Northern Mariana Islands	0	0	0	0
Puerto Rico	0	0	0	0
U.S. Virgin Islands	†	†	†	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, provisional Version 1a.

Appendix F—Fiscal Data Plan

Exhibit F-3. Fiscal data plan responses to questions 4.c through 4.d, by state or jurisdiction: Fiscal year 2012

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)

State or jurisdiction	Employee Benefits for Public School Employees Q.4.c		If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support Q.4.d		
	Non-Property Q.4.c.1	Property Q.4.c.2	Retirement	Health Insurance	Other
Alabama	†	†	†	†	†
Alaska	\$253,723,886	\$0	Yes	†	†
Arizona	†	†	†	†	†
Arkansas	59,676,671	0	Yes	Yes	†
California	1,213,272,001	0	Yes	†	†
Colorado	†	†	†	†	†
Connecticut	847,558,128	0	Yes	Yes	†
Delaware	†	†	†	†	†
District of Columbia	†	†	†	†	†
Florida	0	0	†	†	†
Georgia	0	0	Yes	Yes	†
Hawaii	†	†	†	†	†
Idaho	1,379,435	0	†	†	Yes. Unemployment insurance
Illinois	2,401,233,998	0	Yes	†	†
Indiana	981,381,531	0	Yes	Yes	†
Iowa	†	†	†	†	†
Kansas	314,466,992	0	Yes	†	†
Kentucky	978,781,672	0	Yes	Yes	Yes. Life insurance, HRA, debt service, technology
Louisiana	0	0	†	†	Yes. Specification not available
Maine	169,634,324	0	Yes	†	†
Maryland	811,008,017	0	Yes	†	†
Massachusetts	939,895,000	0	Yes	†	†
Michigan	†	†	†	†	†
Minnesota	0	0	†	†	†
Mississippi	2,922,874	0	Yes	Yes	†
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	0	0	Yes	†	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-3. Fiscal data plan responses to questions 4.c through 4.d, by state or jurisdiction: Fiscal year 2012—continued

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)

State or jurisdiction	Employee Benefits for Public School Employees Q.4.c		If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support Q.4.d		
	Non-Property Q.4.c.1	Property Q.4.c.2	Retirement	Health Insurance	Other
	New Jersey	\$949,015,669	\$0	Yes	†
New Mexico	†	†	†	†	†
					Yes. Workers compensation, life insurance, unemployment insurance, disability insurance
New York	12,988,986,916	0	Yes	Yes	†
North Carolina	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	33,792,333	0	Yes	†	†
Oregon	†	†	†	†	†
Pennsylvania	0	0	†	†	†
Rhode Island	80,007,927	0	Yes	†	†
South Carolina	0	0	†	†	†
South Dakota	0	0	†	†	†
Tennessee	†	†	†	†	†
Texas	1,168,112,518	†	Yes	Yes	Yes
Utah	†	†	†	†	†
Vermont	51,672,307	0	Yes	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	451,696,668	0	Yes	Yes	†
Wisconsin	0	0	†	†	†
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	0	0	†	†	†
Puerto Rico	0	0	†	†	†
U.S. Virgin Islands	†	†	†	†	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, provisional Version 1a.

Appendix F—Fiscal Data Plan

Exhibit F-4. Fiscal data plan responses to questions 4.e.1 through 4.f.2, by state or jurisdiction: Fiscal year 2012

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)

State or jurisdiction	Direct Program Support for Private School Students (Non-Property) Q.4.e.1	Direct Program Support for Private School Students (Property) Q.4.e.2	Other Direct Program Support for Public School Students (Non-Property) Q.4.f.1	Program Name(s) Q.4.f.1	Other Direct Program Support for Public School Students (Property) Q.4.f.2	Program Name(s) Q.4.f.2
Alabama	†	†	†	†	†	†
Alaska	\$0	\$0	\$0	†	\$0	†
Arizona	†	†	†	†	†	†
Arkansas	0	0	77,597,816	—	0	†
California	0	0	1,275,795,022	Some charter schools	24,237,799	Some charter schools
Colorado	0	0	0	†	0	†
Connecticut	23,839,096	0	446,499,495	Child Nutrition programs run state agencies	13,506,398	State Technical High School programs
Delaware	†	†	†	†	†	†
District of Columbia	†	†	†	†	†	†
Florida	0	0	475,375,171	FL School for Deaf & Blind, FL Virtual School, McKay Scholarships, and FL Tax Credit	0	†
Georgia	0	0	29,522,571	State Schools for Blind & Deaf, Virtual School	0	†
Hawaii	†	†	†	†	†	†
Idaho	0	0	3,191,584	Idaho Dept. of Juvenile Corrections	0	†
Illinois	0	0	31,901,450	Direct Support	0	†
Indiana	0	0	0	†	0	†
Iowa	†	†	†	†	†	†
Kansas	0	0	0	†	0	†
Kentucky	0	0	4,123,473	Voc. Ed.	0	†
Louisiana	22,165,815	0	58,105,012	LSDVI, SSD, Louisiana Special Education Center	0	†
Maine	0	0	0	†	0	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-4. Fiscal data plan responses to questions 4.e.1 through 4.f.2, by state or jurisdiction: Fiscal year 2012—

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)						
State or jurisdiction	Direct Program Support for Private School Students (Non-Property) Q.4.e.1	Direct Program Support for Private School Students (Property) Q.4.e.2	Other Direct Program Support for Public School Students (Non-Property) Q.4.f.1	Program Name(s) Q.4.f.1	Other Direct Program Support for Public School Students (Property) Q.4.f.2	Program Name(s) Q.4.f.2
Maryland	\$0	\$0	\$0	†	\$0	†
Massachusetts	0	0	345,503,516	Massachusetts Commonwealth charter school current expenditures	44,165,836	Massachusetts Commonwealth charter school capital outlay
Michigan	†	†	†	†	†	†
Minnesota	0	0	43,670,956	BIA Tribal Schools, Department of Corrections, Faribault Academies, Perpich Center for the Arts,	0	†
Mississippi	5,486,801	0	15,029,548	MS School for Deaf/Blind, Art School and MSMS	112,631	MS School for School and MCMC
Missouri	†	†	†	†	†	†
Montana	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†
Nevada	†	†	†	†	†	†
New Hampshire	0	0	0	†	0	†
New Jersey	0	0	370,113,308	Debt service for state issued school construction bonds.	0	†
New Mexico	†	†	†	†	†	†
New York	1,614,398,422	0	930,709,570	District payments to charter schools	0	†
North Carolina	†	†	†	†	†	†
North Dakota	†	†	†	†	†	†
Ohio	†	†	†	†	†	†
Oklahoma	0	0	165,671,581	Commodities/Student Assessment/Career Tech Expenditures for Salaries	—	—
Oregon	†	†	†	†	†	†
Pennsylvania	106,101,368	0	0	†	0	†
Rhode Island	0	0	0	†	69,648,322	School Housing Aid
South Carolina	0	0	1,925,041	Community Education	0	†
South Dakota	0	0	6,755,587	Connecting Schools	270,113	Connecting Schools
Tennessee	†	†	†	†	†	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-4. Fiscal data plan responses to questions 4.e.1 through 4.f.2, by state or jurisdiction: Fiscal year 2012—

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)

State or jurisdiction	Direct Program Support for Private School Students (Non-Property) Q.4.e.1	Direct Program Support for Private School Students (Property) Q.4.e.2	Other Direct Program Support for Public School Students (Non-Property) Q.4.f.1	Other Direct Program Support for Public School Students (Property) Q.4.f.2	Program Name(s) Q.4.f.2
Texas	—	—	\$892,222,385	—	—
Utah	†	†	†	†	†
Vermont	\$0	\$0	\$0	\$0	†
Virginia	†	†	†	†	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-4. Fiscal data plan responses to questions 4.e.1 through 4.f.2, by state or jurisdiction: Fiscal year 2012—

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)						
State or jurisdiction	Direct Program Support for Private School Students (Non-Property) Q.4.e.1	Direct Program Support for Private School Students (Property) Q.4.e.2	Other Direct Program Support for Public School Students (Non-Property) Q.4.f.1	Program Name(s) Q.4.f.1	Other Direct Program Support for Public School Students (Property)	Program Name(s) Q.4.f.2
Washington	†	†	†	†	†	†
West Virginia	\$1,840,529	\$0	\$0	†	\$20,177,224	†
Wisconsin	142,418,815	0	53,398,700	†	0	†
Wyoming	†	†	†	†	†	†
<hr/>						
Other jurisdictions						
American Samoa	†	†	†	†	†	†
Guam	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands						
Puerto Rico	\$0	\$0	\$0	†	\$0	†
Puerto Rico	55,741,739	0	0	†	0	†
U.S. Virgin	†	†	†	†	†	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, provisional Version 1a.

Appendix F—Fiscal Data Plan

Exhibit F-5. Fiscal data plan responses to question 5 through 5.a, by state or jurisdiction: Fiscal year 2012

State or jurisdiction	Does your state report District Activities? Q. 5	If answer is no, please provide an explanation. Q. 5.a
Alabama	Yes	†
Alaska	Yes	†
Arizona	Yes	†
Arkansas	Yes	†
California	No	In California, revenues for extra-curricular activities are typically collected and managed by student organizations rather than by school districts. Incidental revenues that school districts do collect for extra-curricular activities are reported as other local revenue.
Colorado	Yes	†
Connecticut	Yes	†
Delaware	Yes	†
District of Columbia	No	—
Florida	Yes	†
Georgia	Yes	†
Hawaii	Yes	†
Idaho	Yes	†
Illinois	Yes	†
Indiana	Yes	†
Iowa	Yes	†
Kansas	Yes	†
Kentucky	Yes	†
Louisiana	Yes	†
Maine	Yes	†
Maryland	No	Until the last fiscal year 2011, Maryland consistently reported Student Activities as Enterprise Operation expenditures with the matching revenue as District Activities Revenue. In accordance with the clarification in this Data Plan Note, we are no longer reporting Student Activities expenditures and the matching District Activity Revenue, starting with FY 2012 NPEFS.
Massachusetts	Yes	†
Michigan	Yes	†
Minnesota	Yes	†
Mississippi	Yes	†
Missouri	Yes	†
Montana	Yes	†
Nebraska	Yes	†
Nevada	Yes	†
New Hampshire	Yes	†
New Jersey	Yes	†
New Mexico	Yes	†
New York	Yes	†
North Carolina	Yes	†
North Dakota	Yes	†
Ohio	Yes	†
Oklahoma	Yes	†
Oregon	Yes	†
Pennsylvania	Yes	†
Rhode Island	Yes	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-5. Fiscal data plan responses to question 5 through 5.a, by state or jurisdiction: Fiscal year 2012—continued

State or jurisdiction	Does your state report District Activities? Q. 5	If answer is no, please provide an explanation. Q. 5.a
South Carolina	Yes	†
South Dakota	Yes	†
Tennessee	Yes	†
Texas	Yes	†
Utah	Yes	†
Vermont	Yes	The State is aware of the differences, however, it cannot be known with certainty whether the LEA's are accounting separately for the activities since Vermont does not currently collect data by fund.
Virginia	No	Virginia does not have District Activities Revenue to report.
Washington	Yes	†
West Virginia	Yes	†
Wisconsin	Yes	†
Wyoming	Yes	†
Other Jurisdictions		
American Samoa	Yes	We are a unitary system and thus function as both an LEA and an SEA.
Guam	No	We are a government entity.
Commonwealth of the Northern Mariana Islands	No	—
Puerto Rico	Yes	†
U.S. Virgin Islands	No	The department is headed by a Commissioner, there are no boards. Funds are distributed by population and needs.

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, provisional Version 1a.

Appendix F—Fiscal Data Plan

Exhibit F-6. Fiscal data plan responses to questions 6 through 6.b, by state or jurisdiction: Fiscal year 2012

If answer is yes, please indicate where in the Revenue from Federal Sources section ARRA Revenues are reported.						
State or jurisdiction	Are you including ARRA Revenues in the amounts you report for Federal Revenues? Q.6	Grants-in-Aid Direct from the Federal Government Q.6.a	Grants-in-Aid from the Federal Government through the State	Grants-in-Aid from the Federal Government through other Intermediate Agencies Q.6.a	Other Revenue from Federal Sources Q.6.a	If answer is no, please provide an explanation. Q.6.b
Alabama	Yes	Yes	Yes	†	†	†
Alaska	Yes	Yes	Yes	†	†	†
Arizona	Yes	†	Yes	†	†	†
Arkansas	Yes	†	Yes	†	†	†
California	Yes	†	Yes	†	†	†
Colorado	Yes	Yes	Yes	†	†	†
Connecticut	Yes	†	Yes	†	†	†
Delaware	Yes	†	Yes	†	†	†
District of Columbia	Yes	Yes	Yes	†	Yes	†
Florida	Yes	Yes	Yes	†	†	†
Georgia	Yes	†	Yes	†	Yes	†
Hawaii	Yes	Yes	†	†	†	†
Idaho	Yes	†	Yes	†	†	†
Illinois	Yes	†	Yes	†	†	†
Indiana	Yes	†	Yes	†	†	†
Iowa	Yes	†	Yes	Yes	†	†
Kansas	Yes	Yes	Yes	†	Yes	†
Kentucky	Yes	Yes	Yes	Yes	Yes	†
Louisiana	Yes	†	Yes	†	†	†
Maine	Yes	†	Yes	†	†	†
Maryland	Yes	Yes	Yes	Yes	Yes	†
Massachusetts	Yes	†	Yes	†	†	†
Michigan	Yes	†	Yes	†	†	†
Minnesota	Yes	Yes	Yes	†	†	†
Mississippi	Yes	Yes	Yes	†	†	†
Missouri	Yes	†	Yes	†	†	†
Montana	Yes	Yes	Yes	†	Yes	†
Nebraska	Yes	Yes	Yes	†	†	†
Nevada	Yes	Yes	Yes	Yes	Yes	†
New Hampshire	Yes	†	Yes	†	†	†
New Jersey	Yes	†	Yes	†	†	†
New Mexico	Yes	Yes	†	†	†	†
New York	Yes	†	Yes	†	†	†
North Carolina	Yes	†	Yes	†	†	†
North Dakota	Yes	†	Yes	†	†	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-6. Fiscal data plan responses to questions 6 through 6.b, by state or jurisdiction: Fiscal year 2012—continued

If answer is yes, please indicate where in the Revenue from Federal Sources section ARRA Revenues are reported.						
State or jurisdiction	Are you including ARRA Revenues in the amounts you report for Federal Revenues?	Grants-in-Aid Direct from the Federal Government Q.6.a	Grants-in-Aid from the Federal Government through the State Q.6.a	Grants-in-Aid from the Federal Government through other Intermediate Agencies Q.6.a	Other Revenue from Federal Sources Q.6.a	If answer is no, please provide an explanation. Q.6.b
Ohio	Yes	†	†	†	†	†
Oklahoma	Yes	Yes	Yes	Yes	Yes	†
Oregon	Yes	†	Yes	†	†	†
Pennsylvania	Yes	†	Yes	†	†	†
Rhode Island	Yes	Yes	Yes	†	†	†
South Carolina	Yes	†	Yes	†	†	†
South Dakota	Yes	Yes	Yes	†	†	†
Tennessee	Yes	†	Yes	†	†	†
Texas	Yes	†	Yes	Yes	†	†
Utah	Yes	†	Yes	†	†	†
Vermont	Yes	†	Yes	†	†	†
Virginia	Yes	†	Yes	†	Yes	†
Washington	Yes	Yes	Yes	Yes	†	†
West Virginia	Yes	Yes	Yes	†	†	†
Wisconsin	Yes	Yes	Yes	Yes	†	†
Wyoming	Yes	†	Yes	†	†	†
Other Jurisdictions						
American Samoa	No	Yes	†	†	†	Our expenditures under ARRA funding ended in FY 2011.
Guam	Yes	Yes	†	†	†	
Commonwealth of the Northern Mariana						
Mariana	No	†	†	†	†	All ARRA Expenditures were reported in FY 2011.
Puerto Rico	Yes	†	Yes	†	†	
Virgin Islands						
Virgin Islands	No	†	†	†	†	No ARRA revenues received in

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, provisional Version 1a.

Appendix F—Fiscal Data Plan

Exhibit F-7. Fiscal data plan responses to questions 7 through 8.a, by state or jurisdiction: Fiscal year 2012

State or jurisdiction	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.)? Q.7	If answer is no, please provide an explanation. Q.7.a	Do you have ARRA expenditures for Instruction? Instruction?	If answer is no, please provide an explanation. Q.8.a
Alabama	Yes	†	Yes	†
Alaska	Yes	†	Yes	†
Arizona	Yes	†	Yes	†
Arkansas	Yes	†	Yes	†
California	Yes	†	Yes	†
Colorado	Yes	†	Yes	†
Connecticut	Yes	†	Yes	†
Delaware	Yes	†	Yes	†
District of Columbia	Yes	†	Yes	†
Florida	Yes	†	Yes	†
Georgia	Yes	†	Yes	†
Hawaii	Yes	†	Yes	†
Idaho	Yes	†	Yes	†
Illinois	Yes	†	Yes	†
Indiana	Yes	†	Yes	†
Iowa	Yes	†	Yes	†
Kansas	Yes	†	Yes	†
Kentucky	Yes	†	Yes	†
Louisiana	Yes	†	Yes	†
Maine	Yes	†	Yes	†
Maryland	Yes	†	Yes	†
Massachusetts	Yes	†	Yes	†
Michigan	Yes	†	Yes	†
Minnesota	Yes	†	Yes	†
Mississippi	Yes	†	Yes	†
Missouri	Yes	†	Yes	†
Montana	Yes	†	Yes	†
Nebraska	Yes	†	Yes	†
Nevada	Yes	†	Yes	†
New Hampshire	Yes	†	Yes	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-7. Fiscal data plan responses to questions 7 through 8.a, by state or jurisdiction: Fiscal year 2012—continued

State or jurisdiction	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.)?	If answer is no, please provide an explanation. Q.7.a	Do you have ARRA expenditures for Instruction?	If answer is no, please provide an explanation. Q.8.a
New Jersey	Yes	†	Yes	†
New Mexico	Yes	†	Yes	†
New York	Yes	†	Yes	†
North Carolina	Yes	†	Yes	†
North Dakota	Yes	†	Yes	†
Ohio	Yes	†	Yes	†
Oklahoma	Yes	†	Yes	†
Oregon	Yes	†	Yes	†
Pennsylvania	Yes	†	Yes	†
Rhode Island	Yes	†	Yes	†
South Carolina	Yes	†	Yes	†
South Dakota	Yes	†	Yes	†
Tennessee	Yes	†	Yes	†
Texas	Yes	†	Yes	†
Utah	Yes	†	Yes	†
Vermont	Yes	†	Yes	†
Virginia	Yes	†	Yes	†
Washington	Yes	†	Yes	†
West Virginia	Yes	†	Yes	†
Wisconsin	Yes	†	Yes	†
Wyoming	Yes	†	Yes	†
Other Jurisdictions				
American Samoa	No	We have no ARRA programs this year. Our funding ended in FY	No	We have no ARRA programs this year. Our funding ended in FY
Guam	Yes	†	Yes	†
Commonwealth of the Northern Mariana	No	All ARRA Expenditures were reported in FY	No	All ARRA Expenditures were reported in FY
Puerto Rico	Yes	†	Yes	†
Virgin Islands	Yes	†	Yes	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, provisional Version 1a.

Appendix F—Fiscal Data Plan

Exhibit F-8. Fiscal data plan responses to questions 9 through 10, by state or jurisdiction: Fiscal year 2012

State or jurisdiction	Do you have Total Current Expenditures for ARRA? Q.9	If answer is no, please provide an explanation. Q.9.a	Please indicate that you understand the proper usage of flag fields and that you will be using them when reporting throughout the web form. Q.10
Alabama	Yes	†	Yes
Alaska	Yes	†	Yes
Arizona	Yes	†	Yes
Arkansas	Yes	†	Yes
California	Yes	†	Yes
Colorado	Yes	†	Yes
Connecticut	Yes	†	Yes
Delaware	Yes	†	Yes
District of Columbia	Yes	†	Yes
Florida	Yes	†	Yes
Georgia	Yes	†	Yes
Hawaii	Yes	†	Yes
Idaho	Yes	†	Yes
Illinois	Yes	†	Yes
Indiana	Yes	†	Yes
Iowa	Yes	†	Yes
Kansas	Yes	†	Yes
Kentucky	Yes	†	Yes
Louisiana	Yes	†	Yes
Maine	Yes	†	Yes
Maryland	Yes	†	Yes
Massachusetts	Yes	†	Yes
Michigan	Yes	†	Yes
Minnesota	Yes	†	Yes
Mississippi	Yes	†	Yes
Missouri	Yes	†	Yes
Montana	Yes	†	Yes
Nebraska	Yes	†	Yes
Nevada	Yes	†	No
New Hampshire	Yes	†	Yes
New Jersey	Yes	†	Yes
New Mexico	Yes	†	Yes
New York	Yes	†	Yes
North Carolina	Yes	†	Yes
North Dakota	Yes	†	Yes
Ohio	Yes	†	Yes
Oklahoma	Yes	†	Yes
Oregon	Yes	†	Yes
Pennsylvania	Yes	†	Yes
Rhode Island	Yes	†	Yes

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-8. Fiscal data plan responses to questions 9 through 10, by state or jurisdiction: Fiscal year 2012—continued

State or jurisdiction	Do you have Total Current Expenditures for ARRA? Q.9	If answer is no, please provide an explanation. Q.9.a	Please indicate that you understand the proper usage of flag fields and that you will be using them when reporting throughout the web form. Q.10
South Carolina	Yes	†	Yes
South Dakota	Yes	†	Yes
Tennessee	Yes	†	Yes
Texas	Yes	†	Yes
Utah	Yes	†	Yes
Vermont	Yes	†	Yes
Virginia	Yes	†	Yes
Washington	Yes	†	Yes
West Virginia	Yes	†	Yes
Wisconsin	Yes	†	Yes
Wyoming	Yes	†	Yes
Other jurisdictions			
American Samoa	No	We have no ARRA programs this year. Our funding ended in FY	Yes
Guam	Yes	†	Yes
Commonwealth of the Northern Mariana Islands			
Mariana	No	All ARRA Expenditures were reported in FY 2011.	Yes
Puerto Rico	Yes	†	Yes
U.S. Virgin	Yes	†	Yes

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, provisional Version 1a.

Appendix F—Fiscal Data Plan

Exhibit F-9. Fiscal data plan responses to question 11, by state or jurisdiction: Fiscal year 2012

Please indicate if finance data for PK students is included in NPEFS and F-33 data for fiscal years 2011 and 2012:

State or jurisdiction	Included in FY 2011 NPEFS Q.11	Included in FY 2012 NPEFS Q.11	Included in FY 2011 F- 33 Q.11	Included in FY 2012 F- 33 Q.11
Alabama	Yes	Yes	Yes	Yes
Alaska	Yes	Yes	Yes	Yes
Arizona	†	†	†	†
Arkansas	Yes	Yes	Yes	Yes
California	Yes	Yes	Yes	Yes
Colorado	Yes	Yes	Yes	Yes
Connecticut	Yes	Yes	Yes	Yes
Delaware	Yes	Yes	Yes	Yes
District of Columbia	Yes	Yes	Yes	Yes
Florida	Yes	Yes	Yes	Yes
Georgia	Yes	Yes	Yes	Yes
Hawaii	†	†	†	†
Idaho	Yes	Yes	Yes	Yes
Illinois	Yes	Yes	Yes	Yes
Indiana	Yes	Yes	Yes	Yes
Iowa	Yes	Yes	Yes	Yes
Kansas	Yes	Yes	Yes	Yes
Kentucky	Yes	Yes	Yes	Yes
Louisiana	Yes	Yes	Yes	Yes
Maine	Yes	Yes	Yes	Yes
Maryland	Yes	Yes	Yes	Yes
Massachusetts	Yes	Yes	Yes	Yes
Michigan	Yes	Yes	Yes	Yes
Minnesota	Yes	Yes	Yes	Yes
Mississippi	Yes	Yes	Yes	Yes
Missouri	†	†	†	†
Montana	Yes	Yes	Yes	Yes
Nebraska	Yes	Yes	Yes	Yes
Nevada	Yes	Yes	Yes	Yes
New Hampshire	Yes	Yes	Yes	Yes
New Jersey	Yes	Yes	Yes	Yes
New Mexico	Yes	Yes	Yes	Yes
New York	Yes	Yes	Yes	Yes
North Carolina	Yes	Yes	Yes	Yes
North Dakota	Yes	Yes	Yes	Yes
Ohio	†	†	†	†
Oklahoma	Yes	Yes	Yes	Yes
Oregon	†	†	†	†
Pennsylvania	Yes	Yes	Yes	Yes
Rhode Island	Yes	Yes	Yes	Yes

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-9. Fiscal data plan responses to question 11, by state or jurisdiction: Fiscal year 2012—continued

Please indicate if finance data for PK students is included in NPEFS and F-33 data for fiscal years 2011 and 2012:

State or jurisdiction	Included in FY 2011 NPEFS Q.11	Included in FY 2012 NPEFS Q.11	Included in FY 2011 F- 33 Q.11	Included in FY 2012 F- 33 Q.11
South Carolina	Yes	†	Yes	Yes
South Dakota	Yes	Yes	Yes	Yes
Tennessee	Yes	Yes	Yes	Yes
Texas	Yes	Yes	Yes	Yes
Utah	Yes	Yes	Yes	Yes
Vermont	Yes	Yes	Yes	Yes
Virginia	Yes	Yes	Yes	Yes
Washington	Yes	Yes	Yes	Yes
West Virginia	Yes	Yes	Yes	Yes
Wisconsin	Yes	Yes	Yes	Yes
Wyoming	†	†	†	†
Other				
Jurisdictions				
American				
Samoa	Yes	Yes	†	†
Guam	Yes	Yes	Yes	Yes
Commonwealth				
of the Northern				
Mariana				
Islands	Yes	Yes	†	†
Puerto Rico	Yes	Yes	†	†
Virgin Islands	†	†	†	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, provisional Version 1a.

Appendix F—Fiscal Data Plan

Exhibit F-10. Fiscal data plan responses to question 12, by state or jurisdiction: Fiscal year 2012

Please indicate if your state maintains finance data for any of the following types of districts:

State or jurisdiction	Districts where all associated schools are charter schools Q.12	Districts where all associated schools are noncharter schools Q.12	Districts where some associated schools are charter schools and some are noncharter schools Q.12	Other Q.12	Other (Please explain) Q.12
Alabama	†	Yes	†	†	
Alaska	†	Yes	Yes	†	
Arizona	†	Yes	Yes	†	
Arkansas	Yes	Yes	Yes	†	
California	Yes	Yes	Yes	†	
Colorado	Yes	Yes	Yes	†	
Connecticut	Yes	Yes	Yes	†	
Delaware	Yes	Yes	†	†	
District of Columbia	Yes	Yes	†	†	
Florida	†	Yes	Yes	†	
Georgia	Yes	Yes	Yes	†	
Hawaii	†	†	Yes	†	
Idaho	†	†	†	Yes	Idaho collects an annual financial report and an audit report from each public school district and each individual charter
Illinois	†	†	†	Yes	Illinois is unable to include charter schools in our finance data at this time.
Indiana	Yes	†	†	†	
Iowa	†	Yes	Yes	†	All charter schools in Iowa must be part of a public school district. Most districts have no charter schools.
Kansas	†	Yes	Yes	†	Kansas charter schools are treated the same as regular accredited schools and finance data is collected only at the LEA level on the USD budget. We do not collect school level finance data.
Kentucky	†	Yes	†	†	
Louisiana	Yes	Yes	Yes	†	The answers above assume districts are equivalent to Local Education Agencies (LEAs). Type 2 and Type 5 charters are LEAs.
Maine	†	Yes	†	†	

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-10. Fiscal data plan responses to question 12, by state or jurisdiction: Fiscal year 2012—continued

Please indicate if your state maintains finance data for any of the following types of districts:

State or jurisdiction	Districts where all associated schools are charter schools Q.12	Districts where all associated schools are noncharter schools Q.12	Districts where some associated schools are charter schools and some are noncharter schools Q.12	Other Q.12	Other (Please explain) Q.12
Maryland	†	†	†	Yes	Maryland charter schools are public schools. Accordingly, all charter school finance data are in the total data of the local public schools reported to the Maryland State Department of Education.
Massachusetts	Yes	Yes	Yes	†	†
Michigan	Yes	†	†	†	†
Minnesota	†	Yes	†	†	†
Mississippi	†	†	†	†	†
Missouri	†	Yes	Yes	†	†
Montana	†	†	†	Yes	Montana currently has no charter schools.
Nebraska	†	†	†	†	†
Nevada	†	†	†	Yes	Charter schools are reported separately from school districts,
New Hampshire	†	†	†	†	†
New Jersey	†	†	†	Yes	Charter schools report their own finance data independent of any
New Mexico	†	†	Yes	†	†
New York	†	†	Yes	†	†
North Carolina	Yes	Yes	Yes	†	In NC, we have charters and regular districts. Our district = county. Charter schools is chartered only by the state (not district) so we have some counties that include both charters and regular LEA's. We maintain finances for both types.
North Dakota	†	†	†	†	†
Ohio	Yes	†	†	†	†
Oklahoma	†	†	Yes	†	†
Oregon	Yes	Yes	Yes	†	†
Pennsylvania	†	†	Yes	†	†
Rhode Island	Yes	Yes	Yes	†	†
South Carolina	Yes	Yes	Yes	†	†
South Dakota	†	Yes	†	†	†
Tennessee	†	†	Yes	†	†
Texas	Yes	Yes	†	†	†
Utah	†	Yes	†	†	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-10. Fiscal data plan responses to question 12, by state or jurisdiction: Fiscal year 2012—continued

Please indicate if your state maintains finance data for any of the following types of districts:

State or jurisdiction	Districts where all associated schools are charter schools Q.12	Districts where all associated schools are noncharter schools Q.12	Districts where some associated schools are charter schools and some are noncharter schools Q.12	Other Q.12	Other (Please explain) Q.12
Vermont	†	Yes	†	†	†
Virginia	†	Yes	Yes	†	†
Washington	†	Yes	†	†	†
West Virginia	†	Yes	†	†	WV does not have charter schools, so all of the schools are therefore noncharter schools.
Wisconsin	†	†	Yes	†	†
Wyoming	†	†	Yes	†	†
Other Jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands					
Puerto Rico	†	Yes	†	†	†
Virgin Islands	†	Yes	†	†	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, provisional Version 1a.

Appendix F—Fiscal Data Plan

Exhibit F-11. Fiscal data plan responses to question 12.a, by state or jurisdiction: Fiscal year 2012

Please indicate below if finance data for charter schools is included in
NPEFS and F-33 data for fiscal years 2011 and 2012:

State or jurisdiction	Included in FY 2011 NPEFS	Included in FY 2012 NPEFS	Included in FY 2011 F- 33 Q.12.a	Included in FY 2012 F- 33 Q.12.a
Alabama	†	†	†	†
Alaska	Yes	Yes	Yes	Yes
Arizona	Yes	Yes	Yes	Yes
Arkansas	Yes	Yes	Yes	Yes
California	Yes	Yes	†	†
Colorado	Yes	Yes	Yes	Yes
Connecticut	Yes	Yes	†	†
Delaware	Yes	Yes	Yes	Yes
District of Columbia	Yes	Yes	Yes	Yes
Florida	Yes	Yes	Yes	Yes
Georgia	†	Yes	†	Yes
Hawaii	Yes	Yes	Yes	Yes
Idaho	Yes	Yes	Yes	Yes
Illinois	†	†	†	†
Indiana	Yes	Yes	Yes	Yes
Iowa	Yes	Yes	Yes	Yes
Kansas	Yes	Yes	Yes	Yes
Kentucky	†	†	†	†
Louisiana	Yes	Yes	Yes	Yes
Maine	†	†	†	†
Maryland	Yes	Yes	Yes	Yes
Massachusetts	Yes	Yes	Yes	Yes
Michigan	Yes	Yes	Yes	Yes
Minnesota	Yes	Yes	Yes	Yes
Mississippi	†	†	†	†
Missouri	Yes	Yes	Yes	Yes
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	Yes	Yes	Yes	Yes
New Hampshire	†	†	†	†
New Jersey	Yes	Yes	Yes	Yes
New Mexico	Yes	Yes	Yes	Yes
New York	Yes	Yes	Yes	Yes
North Carolina	Yes	Yes	Yes	Yes
North Dakota	†	†	†	†
Ohio	Yes	Yes	Yes	Yes
Oklahoma	Yes	Yes	Yes	Yes
Oregon	Yes	Yes	Yes	Yes
Pennsylvania	Yes	Yes	Yes	Yes
Rhode Island	Yes	Yes	Yes	Yes

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-11. Fiscal data plan responses to question 12.a, by state or jurisdiction: Fiscal year 2012—continued

Please indicate below if finance data for charter schools is included in
NPEFS and F-33 data for fiscal years 2011 and 2012:

State or jurisdiction	Included in FY 2011 NPEFS	Included in FY 2012 NPEFS	Included in FY 2011 F- 33 Q.12.a	Included in FY 2012 F- 33 Q.12.a
South Carolina	Yes	Yes	Yes	Yes
South Dakota	†	†	†	†
Tennessee	Yes	Yes	Yes	Yes
Texas	Yes	Yes	Yes	Yes
Utah	Yes	Yes	†	†
Vermont	†	†	†	†
Virginia	Yes	Yes	Yes	Yes
Washington	†	†	†	†
West Virginia	†	†	†	†
Wisconsin	Yes	Yes	Yes	Yes
Wyoming	Yes	Yes	Yes	Yes
Other				
Jurisdictions				
American				
Samoa	†	†	†	†
Guam	†	†	†	†
Commonwealth				
of the Northern				
Mariana				
Islands	†	†	†	†
Puerto Rico	†	†	†	†
Virgin Islands	†	†	†	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, provisional Version 1a.

Appendix F—Fiscal Data Plan

Exhibit F-12. Fiscal data plan responses to question 13 through 14, by state or jurisdiction: Fiscal year 2012

State or jurisdiction	When calculating ADA on the NPEFS survey, do you include summer school attendance?	If yes, what weight or adjustment do you use with these data when adding them into the state total ADA?	NCES often uses student membership from the CCD State Nonfiscal Survey to calculate per pupil expenditures. When we use student membership data with NPEFS finance data, should we adjust the membership data to agree with finance data?
Alabama	No	†	No
Alaska	No	†	Yes
Arizona	No	†	No
Arkansas	No	†	Yes
California	No	†	No
Colorado	No	†	Yes
Connecticut	Yes	—	No
Delaware	No	†	No
District of Columbia	Yes	LEAs were guided to sum the total student days in attendance for summer school year to the total student days in attendance for the regular school year for the numerator of the ADA calculation. For the denominator, only the number of days schools in regular school year were included.	No
Florida	Yes	None	Yes
Georgia	No	†	No
Hawaii	No	†	Yes
Idaho	No	†	Yes
Illinois	No	†	No
Indiana	No	†	Yes
Iowa	Yes	Total student days in attendance for summer school are added to total days in the regular school year prior to dividing by the average number of regular school year days per the instructions.	No
Kansas	Yes	Student full time equivalency (FTE) is calculated on the web application used to collect summer school data. Districts enter the total student headcount and total minutes per day and total number of days in session. FTE is computed by taking total minutes per day (headcount X minutes per day X days in session) divided by 60 minutes to get the total hours per day instruction.	No
Kentucky	No	†	Yes
Louisiana	No	†	No
Maine	No	†	Yes
Maryland	No	†	No
Massachusetts	Yes	20%	Yes
Michigan	No	†	Yes
Minnesota	No	†	No
Mississippi	No	†	No

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-12. Fiscal data plan responses to question 13 through 14, by state or jurisdiction: Fiscal year 2012—continued

State or jurisdiction	When calculating ADA on the NPEFS survey, do you include summer school attendance?	If yes, what weight or adjustment do you use with these data when adding them into the state total ADA?	NCES often uses student membership from the CCD State Nonfiscal Survey to calculate per pupil expenditures. When we use student membership data with NPEFS finance data, should we adjust the membership data to agree with finance data?
Missouri	Yes	The Summer School is added to the Regular Term ADA.	No
Montana	No	†	No
Nebraska	No	†	Yes
Nevada	No	†	Yes
New Hampshire	No	†	No
New Jersey	No	†	No
New Mexico	No	†	Yes
New York	No	†	No
North Carolina	No	†	No
North Dakota	Yes	Translated to ADA using attendance hours and credit hours. Example: 120 attendance hours/120 credit hours times .25 = .25 ADA.	No
Ohio	No	†	Yes
Oklahoma	No	†	No
Oregon	No	†	Yes
Pennsylvania	No	†	Yes
Rhode Island	No	†	Yes
South Carolina	No	†	Yes
South Dakota	No	†	Yes
Tennessee	No	†	Yes
Texas	No	†	No
Utah	No	†	Yes
Vermont	No	†	Yes
Virginia	Yes	Each school division's summer attendance is weighted by (Summer Days in Session/Regular Year Days in Session) for the given division. For example, if division X had 180 days in regular session and 15 days in summer school, the summer attendance would be multiplied by $15/180 = 0.833$ before adding into the total ADA.	Yes
Washington	No	†	Yes
West Virginia	No	†	Yes
Wisconsin	Yes	We calculate a weighted average to get summer school ADA on the same basis as regular school	Yes
Wyoming	No	†	Yes

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-12. Fiscal data plan responses to question 13 through 14, by state or jurisdiction: Fiscal year 2012—continued

State or jurisdiction	When calculating ADA on the NPEFS survey, do you include summer school attendance?	If yes, what weight or adjustment do you use with these data when adding them into the state total ADA?	NCES often uses student membership from the CCD State Nonfiscal Survey to calculate per pupil expenditures. When we use student membership data with NPEFS finance data, should we adjust the membership data to agree with finance data?
Other Jurisdictions			
American Samoa	No	†	Yes
Guam	No	†	No
Commonwealth of the Northern Mariana Islands			
Puerto Rico	No	†	No
Virgin Islands	No	†	No

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, provisional Version 1a.

Appendix F—Fiscal Data Plan

Exhibit F-13. Fiscal data plan responses to question 15 through 15.a, by state or jurisdiction: Fiscal year 2012

State or jurisdiction	Does your state currently maintain school-level finance data?	If you make school-level financial data available on your website, please provide the URL: Q.15.a
	Yes, except	
Alabama	charter	—
Alaska	No	†
Arizona	No	†
Arkansas	Yes	—
California	No	†
Colorado	No	†
Connecticut	No	†
Delaware	No	†
District of Columbia	Yes	—
Florida	Yes	http://public2.fldoe.org/TransparencyReports/CostReportSelectionPage.aspx
Georgia	Yes	—
	Yes, except	
Hawaii	charter	—
Idaho	No	†
Illinois	No	†
Indiana	No	†
Iowa	No	†
Kansas	No	†
	Yes, except	
Kentucky	charter	—
Louisiana	No	†
Maine	No	†
Maryland	No	†
Massachusetts	Yes	—
Michigan	No	†
Minnesota	Yes	http://w20.education.state.mn.us/MDEAnalytics/Data.jsp
Mississippi	No	†
Missouri	No	†
Montana	No	†
Nebraska	No	†
Nevada	No	†
New Hampshire	No	†
New Jersey	No	†
New Mexico	No	†
New York	No	†
North Carolina	Yes	—
North Dakota	No	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan

Exhibit F-13. Fiscal data plan responses to question 15.a, by state or jurisdiction: Fiscal year 2012—continued

State or jurisdiction	Does your state currently maintain school-level finance data?	If you make school-level financial data available on your website, please provide the URL: Q.15.a
Ohio	No	†
Oklahoma	Yes	https://sdeweb01.sde.ok.gov/OCAS_Reporting/default.aspx?Year=2012
Oregon	No	†
Pennsylvania	No	†
Rhode Island	Yes	http://media.ride.ri.gov/construction/93-All-Expenditure-Account-Strings-with-Descriptions-no-421-422.xlsx
South Carolina	Yes	—
South Dakota	No	†
Tennessee	No	†
Texas	Yes	http://www.tea.state.tx.us/index2.aspx?id=2147495078&menu_id=645&menu_id2=789
Utah	No	†
Vermont	No	†
Virginia	No	†
Washington	No	†
West Virginia	No	†
Wisconsin	No	†
Wyoming	No	†
Other Jurisdictions		
American Samoa	Yes	—
Guam	Yes, except charter	—
Commonwealth of the Northern Mariana Islands	Yes, except charter	—
Puerto Rico	No	†
Virgin Islands	No	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, provisional Version 1a.

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2012

Variable	Description	Total	Number				Percent			
			Flags				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	54	2	0	0	96.4	3.6	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	53	3	0	0	94.6	5.4	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	55	0	1	0	98.2	0.0	1.8	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	41	15	0	0	73.2	26.8	0.0	0.0
IE12	FLAG INSTR EXP EMP BENEFITS	56	38	18	0	0	67.9	32.1	0.0	0.0
IE13	FLAG INSTR EXP PURCHASED SERVICES	56	40	16	0	0	71.4	28.6	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	41	15	0	0	73.2	26.8	0.0	0.0
IE17	FLAG INSTR EXP PROPERTY	56	52	4	0	0	92.9	7.1	0.0	0.0
IE18	FLAG INSTR EXP OTHER	56	40	16	0	0	71.4	28.6	0.0	0.0
ISTE1	FLAG INSTR EXP SUBTOTAL	56	37	0	0	19	66.1	0.0	0.0	33.9
IE11A	FLAG INSTR EXP REGULAR PROGRAM SALARIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IE11B	FLAG INSTR EXP SPECIAL EDUCATION SALARIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IE11C	FLAG INSTR EXP VOCATIONAL SALARIES	56	53	3	0	0	94.6	5.4	0.0	0.0
IE11D	FLAG INSTR EXP OTHER PROGRAMS SALARIES	56	53	3	0	0	94.6	5.4	0.0	0.0
IE2	FLAG INSTR EXP TEXTBOOKS	56	44	12	0	0	78.6	21.4	0.0	0.0
IE212	FLAG SUP EXP SALARY STUDENTS	56	42	14	0	0	75.0	25.0	0.0	0.0
IE213	FLAG SUP EXP SALARY INST STAFF	56	42	14	0	0	75.0	25.0	0.0	0.0
IE214	FLAG SUP EXP SALARY GEN ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE215	FLAG SUP EXP SALARY SCH ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE216	FLAG SUP EXP SALARY OPER & MAIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE217	FLAG SUP EXP SALARY STUDENT TRANSP	56	42	14	0	0	75.0	25.0	0.0	0.0
IE218	FLAG SUP EXP SALARY OTHER SERVICES	56	42	14	0	0	75.0	25.0	0.0	0.0
ITE21	FLAG SUP EXP SALARY SUBTOTAL	56	42	0	0	14	75.0	0.0	0.0	25.0
IE222	FLAG SUP EXP EMP BENE STUDENTS	56	38	18	0	0	67.9	32.1	0.0	0.0
IE223	FLAG SUP EXP EMP BENE INST STAFF	56	38	18	0	0	67.9	32.1	0.0	0.0
IE224	FLAG SUP EXP EMP BENE GEN ADMIN	56	39	17	0	0	69.6	30.4	0.0	0.0
IE225	FLAG SUP EXP EMP BENE SCH ADMIN	56	38	18	0	0	67.9	32.1	0.0	0.0
IE226	FLAG SUP EXP EMP BENE OPER & MAIN	56	40	16	0	0	71.4	28.6	0.0	0.0
IE227	FLAG SUP EXP EMP BENE PUPIL TRANSP	56	40	16	0	0	71.4	28.6	0.0	0.0
IE228	FLAG SUP EXP EMP BENE OTHER SERV	56	39	17	0	0	69.6	30.4	0.0	0.0
ITE22	FLAG SUP EXP EMP BENE SUBTOTAL	56	38	0	0	18	67.9	0.0	0.0	32.1
IE232	FLAG SUP EXP PURCH SV STUDENTS	56	42	14	0	0	75.0	25.0	0.0	0.0
IE233	FLAG SUP EXP PURCH SV INST STAFF	56	42	14	0	0	75.0	25.0	0.0	0.0
IE234	FLAG SUP EXP PURCH SV GEN ADMIN	56	42	14	0	0	75.0	25.0	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 2012—Continued

Variable	Description	Total	Number				Percent			
			Flags				Flags			
			R	A	I	T	R	A	I	T
IE235	FLAG SUP EXP PURCH SV SCH ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE236	FLAG SUP EXP PURCH SV OPER & MAIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE237	FLAG SUP EXP PURCH SV PUPIL TRANSP	56	42	14	0	0	75.0	25.0	0.0	0.0
IE238	FLAG SUP EXP PURCH SV OTHER SERV	56	41	15	0	0	73.2	26.8	0.0	0.0
ITE23	FLAG SUP EXP PURCH SV SUBTOTAL	56	41	0	0	15	73.2	0.0	0.0	26.8
IE242	FLAG SUP EXP SUPPLIES STUDENTS	56	42	14	0	0	75.0	25.0	0.0	0.0
IE243	FLAG SUP EXP SUPPLIES INST STAFF	56	42	14	0	0	75.0	25.0	0.0	0.0
IE244	FLAG SUP EXP SUPPLIES GEN ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE245	FLAG SUP EXP SUPPLIES SCH ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE246	FLAG SUP EXP SUPPLIES OPER & MAIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE247	FLAG SUP EXP SUPPLIES PUPIL TRANSP	56	42	14	0	0	75.0	25.0	0.0	0.0
IE248	FLAG SUP EXP SUPPLIES OTHER SERV	56	41	15	0	0	73.2	26.8	0.0	0.0
ITE24	FLAG SUP EXP SUPPLIES SUBTOTAL	56	41	0	0	15	73.2	0.0	0.0	26.8
IE252	FLAG SUP EXP PROPERTY STUDENTS	56	50	6	0	0	89.3	10.7	0.0	0.0
IE253	FLAG SUP EXP PROPERTY INST STAFF	56	50	6	0	0	89.3	10.7	0.0	0.0
IE254	FLAG SUP EXP PROPERTY GEN ADMIN	56	50	6	0	0	89.3	10.7	0.0	0.0
IE255	FLAG SUP EXP PROPERTY SCH ADMIN	56	50	6	0	0	89.3	10.7	0.0	0.0
IE256	FLAG SUP EXP PROPERTY OPER & MAIN	56	50	6	0	0	89.3	10.7	0.0	0.0
IE257	FLAG SUP EXP PROPERTY PUPIL TRANSP	56	50	6	0	0	89.3	10.7	0.0	0.0
IE258	FLAG SUP EXP PROPERTY OTHER SERV	56	50	6	0	0	89.3	10.7	0.0	0.0
ITE25	FLAG SUP EXP PROPERTY SUBTOTAL	56	51	0	0	5	91.1	0.0	0.0	8.9
IE262	FLAG SUP EXP OTHER INST STUDENTS	56	42	14	0	0	75.0	25.0	0.0	0.0
IE263	FLAG SUP EXP OTHER INST STAFF	56	42	14	0	0	75.0	25.0	0.0	0.0
IE264	FLAG SUP EXP OTHER GEN ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE265	FLAG SUP EXP OTHER SCH ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE266	FLAG SUP EXP OTHER OPER & MAIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE267	FLAG SUP EXP OTHER PUPIL TRANSP	56	42	14	0	0	75.0	25.0	0.0	0.0
IE268	FLAG SUP EXP OTHER OTHER SERV	56	41	15	0	0	73.2	26.8	0.0	0.0
ITE26	FLAG SUP EXP OTHER SUBTOTAL	56	41	0	0	15	73.2	0.0	0.0	26.8
ISTE22	FLAG SUP EXP SUBTOTAL STUDENTS	56	38	0	0	18	67.9	0.0	0.0	32.1
ISTE23	FLAG SUP EXP SUBTOTAL INST STAFF	56	38	0	0	18	67.9	0.0	0.0	32.1
ISTE24	FLAG SUP EXP SUBTOTAL GEN ADMIN	56	39	0	0	17	69.6	0.0	0.0	30.4
ISTE25	FLAG SUP EXP SUBTOTAL SCH ADMIN	56	38	0	0	18	67.9	0.0	0.0	32.1
ISTE26	FLAG SUP EXP SUBTOTAL OPER & MAIN	56	40	0	0	16	71.4	0.0	0.0	28.6
ISTE27	FLAG SUP EXP SUBTOTAL PUPIL TRANSP	56	40	0	0	16	71.4	0.0	0.0	28.6
ISTE28	FLAG SUP EXP SUBTOTAL OTHER SERVICES	56	39	0	0	17	69.6	0.0	0.0	30.4
ISTE2T	FLAG SUP EXP TOTAL SUPPORT SERVICES	56	38	0	0	18	67.9	0.0	0.0	32.1
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	52	4	0	0	92.9	7.1	0.0	0.0
IE3A13	FLAG NONINST SERV FOOD SERV PURCH	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A14	FLAG NONINST SERV FOOD SERV SUPPLIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A2	FLAG NONINSTR SERV FOOD SERV PROP	56	52	4	0	0	92.9	7.1	0.0	0.0
IE3A16	FLAG NONINSTR SERV FOOD SERV OTHER	56	56	0	0	0	100.0	0.0	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	56	0	0	0	100.0	0.0	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	55	1	0	0	98.2	1.8	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	48	8	0	0	85.7	14.3	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 2012—Continued

Variable	Description	Total	Number				Percent			
			Flags				Flags			
			R	A	I	T	R	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	41	15	0	0	73.2	26.8	0.0	0.0
IE4E2	FLAG DIRECT PROG SUP OTHER (PROPERTY)	56	52	4	0	0	92.9	7.1	0.0	0.0
ISTE4	FLAG DIRECT PROG SUP SUBTOTAL	56	38	0	0	18	67.9	0.0	0.0	32.1
ITE5	FLAG CURRENT EXPENDITURES	56	41	0	0	15	73.2	0.0	0.0	26.8
IE61	FLAG FACILITIES AQUIS NONPROPERTY	56	49	7	0	0	87.5	12.5	0.0	0.0
IE62	FLAG FACILITIES AQUIS PROP (LAND/BLDS)	56	48	8	0	0	85.7	14.3	0.0	0.0
IE63	FLAG FACILITIES AQUIS EQUIPMENT	56	50	6	0	0	89.3	10.7	0.0	0.0
ISTE6	FLAG FACILITIES AQUIS TOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
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	47	0	0	9	83.9	0.0	0.0	16.1
ITE11	FLAG TOTAL EXPENDITURES FOR EDUCATION	56	41	0	0	15	73.2	0.0	0.0	26.8
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	54	0	0	2	96.4	0.0	0.0	3.6
INCE13	FLAG NET CURRENT EXPENDITURES	56	41	0	0	15	73.2	0.0	0.0	26.8
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	53	0	0	3	94.6	0.0	0.0	5.4
IMEMBR11	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	55	1	0	0	98.2	1.8	0.0	0.0
IARRASTE4	FLAG DIRECT PROG SUP EXP FROM ARRA	56	56	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 2012, provisional version 1a file.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2012

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
R1A	LOCAL REV PROPERTY TAX	40	0	16	960,573	20,766,668,787	4,324,829,211
R1B	LOCAL REV NON PROPERTY TAX	31	0	25	2,963	1,849,293,630	371,533,164
R1C	LOCAL REV LOC GOVT PROP TAX	22	0	34	168,400	11,418,316,044	1,946,365,700
R1D	LOCAL REV LOC GOVT NON PROP TAX	24	0	32	166,594	3,292,301,886	396,936,339
R1E	LOCAL REV INDIVID TUITION	56	0	0	0	126,643,814	17,369,471
R1F	LOCAL REV TUITION FR LEA'S	56	0	0	0	2,208,930,360	128,222,424
R1G	LOCAL REV TRANSPORT FEES INDIVID	56	0	0	0	17,007,776	1,779,634
R1H	LOCAL REV TRANSPORT FEES LEA'S	56	0	0	0	194,516,263	6,347,234
R1I	LOCAL REV EARNINGS ON INVESTMT	56	0	0	0	285,072,869	22,550,480
R1J	LOCAL REV FOOD SERVICE	56	0	0	0	642,983,791	113,112,699
R1K	LOCAL REV STUDENT ACTIVITIES	56	0	0	0	696,516,704	72,880,442
R1L	LOCAL REV OTHER REVS	56	0	0	0	2,869,577,568	297,493,302
R1M	LOCAL REV TEXTBOOK REVS	56	0	0	0	96,269,668	3,673,294
R1N	LOCAL REV SUMMER SCHOOL	56	0	0	0	27,672,794	2,153,261
STR1	LOCAL REV SUBTOTAL	56	0	0	0	31,250,483,018	4,760,605,691
R2	INTERMED REVENUES	56	0	0	0	307,453,975	32,419,813
R3	STATE REVENUES	53	0	3	10,527,859	37,079,384,443	5,164,464,193
R4A	FED REV DIRECT GRANTS	56	0	0	0	524,548,984	70,030,034
R4B	FED REV THRU STATE	56	0	0	0	7,562,066,951	1,001,725,567
R4C	FED REV THRU INTERMED AGENCIES	56	0	0	0	126,194,440	12,756,083
R4D	FED REV OTHER SOURCES	56	0	0	0	233,994,851	30,327,220
STR4	FED REV SUBTOTAL	56	0	0	33,334,061	8,260,860,914	1,114,838,903
R5	REV FR OTHER SOURCES	56	0	0	0	7,305,784,617	763,978,557
TR	TOTAL REVENUE FROM ALL SOURCES	56	0	0	65,214,080	65,808,328,762	10,795,660,875
E11	INSTR EXP SALARIES	56	0	0	20,797,568	22,845,108,454	3,783,825,964
E12	INSTR EXP EMP BENEFITS	56	0	0	3,374,003	10,879,677,566	1,379,143,172
E13	INSTR EXP PURCHASED SERVICES	56	0	0	707,956	2,295,046,574	263,768,100
E14	INSTR EXP TUITION	56	0	0	0	755,681,445	89,977,061
E15	INSTR EXP TUITION TO OTHER LEA'S	56	0	0	0	2,337,114,895	140,368,084
E16	INSTR EXP SUPPLIES	56	0	0	696,026	1,445,810,976	222,641,809
E17	INSTR EXP PROPERTY	56	0	0	0	169,899,750	38,726,438
E18	INSTR EXP OTHER	56	0	0	0	226,114,801	23,765,692
STE1	INSTR EXP SUBTOTAL	56	0	0	29,684,950	36,402,729,940	5,763,121,797
E11A	INSTR EXP REGULAR PROGRAM SALARIES	55	1	0	756,298	16,460,505,498	2,541,655,760
E11B	INSTR EXP SPECIAL EDUCATION SALARIES	55	1	0	1,809,079	5,608,034,000	591,568,732
E11C	INSTR EXP VOCATIONAL SALARIES	53	3	0	93,777	953,803,000	109,227,217
E11D	INSTR EXP OTHER PROGRAMS SALARIES	53	3	0	503,691	2,097,857,130	182,769,388
E2	INSTR EXP TEXTBOOKS	45	11	0	1,630,462	238,048,960	48,603,818
E212	SUP EXP SALARY STUDENTS	56	0	0	0	1,987,842,828	342,700,059
E213	SUP EXP SALARY INST STAFF	56	0	0	2,627,410	1,968,460,634	254,897,859
E214	SUP EXP SALARY GEN ADMIN	56	0	0	545,987	406,447,446	78,780,796
E215	SUP EXP SALARY SCH ADMIN	56	0	0	3,299,292	2,605,426,991	363,031,847
E216	SUP EXP SALARY OPER & MAIN	56	0	0	600,829	2,166,749,256	312,928,747
E217	SUP EXP SALARY STUDENT TRANSP	56	0	0	35,734	614,701,418	133,695,350
E218	SUP EXP SALARY OTHER SERVICES	56	0	0	1,232,331	1,329,455,320	149,263,182
TE21	SUP EXP SALARY SUBTOTAL	56	0	0	10,449,425	10,855,108,562	1,635,297,840
E222	SUP EXP EMP BENE STUDENTS	56	0	0	0	702,549,515	122,137,315
E223	SUP EXP EMP BENE INST STAFF	56	0	0	412,365	697,927,120	88,792,507
E224	SUP EXP EMP BENE GEN ADMIN	56	0	0	86,074	285,646,992	34,463,392
E225	SUP EXP EMP BENE SCH ADMIN	56	0	0	656,492	965,700,159	128,860,473
E226	SUP EXP EMP BENE OPER & MAIN	56	0	0	141,138	1,002,168,407	131,251,052
E227	SUP EXP EMP BENE PUPIL TRANSP	56	0	0	10,961	285,349,020	56,615,042
E228	SUP EXP EMP BENE OTHER SERV	56	0	0	107,126	596,564,516	61,866,497
TE22	SUP EXP EMP BENE SUBTOTAL	56	0	0	1,601,464	4,328,024,646	623,986,280
E232	SUP EXP PURCH SV STUDENTS	56	0	0	15,722	340,024,325	50,451,704
E233	SUP EXP PURCH SV INST STAFF	56	0	0	301,523	628,308,790	62,042,923
E234	SUP EXP PURCH SV GEN ADMIN	56	0	0	222,744	359,395,589	59,394,516
E235	SUP EXP PURCH SV SCH ADMIN	56	0	0	0	184,624,815	17,442,607
E236	SUP EXP PURCH SV OPER & MAIN	56	0	0	992,912	1,453,626,245	244,319,203
E237	SUP EXP PURCH SV PUPIL TRANSP	56	0	0	19,170	1,866,217,316	171,619,315
E238	SUP EXP PURCH SV OTHER SERV	56	0	0	76,989	560,795,341	76,687,778
TE23	SUP EXP PURCH SV SUBTOTAL	56	0	0	2,522,915	4,499,318,272	681,958,046

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2012—Continued

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
E242	SUP EXP SUPPLIES STUDENTS	56	0	0	21,348	58,614,935	9,671,176
E243	SUP EXP SUPPLIES INST STAFF	56	0	0	49,252	179,375,129	30,290,319
E244	SUP EXP SUPPLIES GEN ADMIN	56	0	0	14,954	26,164,803	4,364,012
E245	SUP EXP SUPPLIES SCH ADMIN	56	0	0	0	73,732,440	7,775,944
E246	SUP EXP SUPPLIES OPER & MAIN	56	0	0	356,931	1,730,865,566	201,082,751
E247	SUP EXP SUPPLIES PUPIL TRANSP	56	0	0	0	236,381,609	45,826,707
E248	SUP EXP SUPPLIES OTHER SERV	56	0	0	18,495	107,919,411	16,376,260
TE24	SUP EXP SUPPLIES SUBTOTAL	56	0	0	1,271,171	2,362,557,355	315,387,170
E252	SUP EXP PROPERTY STUDENTS	56	0	0	0	7,801,442	1,389,479
E253	SUP EXP PROPERTY INST STAFF	56	0	0	0	116,016,349	12,848,079
E254	SUP EXP PROPERTY GEN ADMIN	56	0	0	2,047	14,282,824	1,400,459
E255	SUP EXP PROPERTY SCH ADMIN	56	0	0	0	6,786,889	1,323,095
E256	SUP EXP PROPERTY OPER & MAIN	56	0	0	23,960	224,517,210	19,199,574
E257	SUP EXP PROPERTY PUPIL TRANSP	56	0	0	0	100,743,475	21,628,520
E258	SUP EXP PROPERTY OTHER SERV	56	0	0	0	59,412,819	11,758,326
TE25	SUP EXP PROPERTY SUBTOTAL	56	0	0	85,878	399,471,488	69,547,531
E262	SUP EXP OTHER STUDENTS	56	0	0	0	86,500,753	4,064,336
E263	SUP EXP OTHER INST STAFF	56	0	0	0	37,108,890	3,942,314
E264	SUP EXP OTHER GEN ADMIN	56	0	0	0	111,155,751	12,982,063
E265	SUP EXP OTHER SCH ADMIN	56	0	0	0	36,098,607	2,801,704
E266	SUP EXP OTHER OPER & MAIN	56	0	0	0	152,117,212	7,125,550
E267	SUP EXP OTHER PUPIL TRANSP	56	0	0	0	86,215,738	3,988,456
E268	SUP EXP OTHER OTHER SERV	56	0	0	0	340,214,198	21,413,321
TE26	SUP EXP OTHER SUBTOTAL	56	0	0	1,455,936	436,384,635	56,317,743
STE22	SUP EXP SUBTOTAL STUDENTS	56	0	0	37,094	3,069,455,015	529,024,589
STE23	SUP EXP SUBTOTAL INST STAFF	56	0	0	4,855,496	3,451,830,164	439,965,921
STE24	SUP EXP SUBTOTAL GEN ADMIN	56	0	0	1,748,744	1,035,930,643	189,984,779
STE25	SUP EXP SUBTOTAL SCH ADMIN	56	0	0	4,587,465	3,831,330,827	519,912,576
STE26	SUP EXP SUBTOTAL OPER & MAIN	56	0	0	4,578,186	5,775,902,691	896,707,303
STE27	SUP EXP SUBTOTAL PUPIL TRANSP	56	0	0	1,133,953	2,784,793,821	411,744,871
STE28	SUP EXP SUBTOTAL OTHER SERV	56	0	0	1,451,129	2,522,529,090	325,607,039
STE2T	SUP EXP TOTAL SUPPORT SERVICES	56	0	0	26,734,887	20,615,171,982	3,312,947,078
E3A11	NONINST SERV FOOD SERV SALARIES	56	0	0	235,932	742,729,482	119,422,424
E3A12	NONINST SERV FOOD SERV EMP BENE	56	0	0	47,304	351,742,512	45,898,092
E3A13	NONINST SERV FOOD SERV PURCH SERV	56	0	0	0	234,245,529	39,396,255
E3A14	NONINST SERV FOOD SERV SUPPLIES	56	0	0	322,078	1,183,263,132	178,676,127
E3A2	NONINSTR SERV FOOD SERV PROPERTY	56	0	0	0	37,144,605	5,984,338
E3A16	NONINSTR SERV FOOD SERV OTHER	56	0	0	0	32,577,048	4,454,901
E3A1	NONINSTR SERV FOOD SERV SUBTOTAL	56	0	0	9,288,076	2,377,551,705	387,847,798
E3B11	NONINSTR SERV ENTERPRISE SALARIES	56	0	0	0	77,401,871	5,380,097
E3B12	NONINSTR SERV ENTERPRISE EMP BENE	56	0	0	0	36,079,872	1,819,767
E3B13	NONINSTR SERV ENTERPRISE PURCH SERV	56	0	0	0	66,423,656	3,164,888
E3B14	NONINSTR SERV ENTERPRISE SUPPLIES	56	0	0	0	112,643,449	5,267,963
E3B2	NONINSTR SERV ENTERPRISE PROPERTY	56	0	0	0	15,498,853	751,042
E3B16	NONINSTR SERV ENTERPRISE OTHER	56	0	0	0	120,309,690	3,855,694
E3B1	NONINSTR SERV ENTERPRISE SUBTOTAL	56	0	0	0	261,266,379	19,488,410
STE3	NONINSTR SERV TOTAL	56	0	0	9,288,076	2,525,383,927	407,336,208
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	142,418,815	6,340,406
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	68,774,983	57,975,188,702	9,483,405,084
E61	FACILITIES AQUIS NONPROPERTY	56	0	0	0	5,989,751,615	657,286,130
E62	FACILITIES AQUIS PROP (LAND & BLDS)	56	0	0	0	549,900,645	58,668,286
E63	FACILITIES AQUIS PROP (EQUIPMENT)	56	0	0	0	345,437,883	40,193,930
STE6	FACILITIES AQUIS NONPROP & PROP TOTAL	56	0	0	0	6,441,835,962	756,148,346

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2012—Continued

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
E7A1	OTHER USE DEBT SERVICE INTEREST	56	0	0	0	3,047,060,249	316,148,924
E7A2	OTHER USE DEBT SERV REDEMPTION	56	0	0	0	4,356,784,324	563,042,852
STE7	OTHER USE DEBT SERV SUBTOTAL	56	0	0	0	5,570,776,836	879,191,776
E81	COMM SERV NONPROPERTY	56	0	0	0	362,803,169	57,331,371
E82	COMM SERV PROPERTY	56	0	0	0	14,043,888	692,052
E9A	DIRECT COST PROG NONPUB SCH	56	0	0	0	452,884,300	20,478,347
E9B	DIRECT COST PROG ADULT ED	56	0	0	0	486,202,099	34,921,397
E9C	DIRECT COST PROG COMM COLLEGE	56	0	0	0	27,057,269	546,555
E9D	DIRECT COST PROG OTHER	56	0	0	0	1,442,070,207	28,414,715
E91	DIRECT COST PROG PROPERTY	56	0	0	0	16,412,354	691,513
STE9	DIRECT COST PROG SUBTOTAL	56	0	0	0	2,173,511,385	84,361,014
TE10	PROPERTY TOTAL	56	0	0	85,878	965,952,296	215,255,131
TE11	TOTAL EXPENDITURES FOR EDUCATION	56	0	0	69,961,409	65,517,480,054	10,497,638,731
X12C	EXCLUS FOR PL 100 297 TITLE I	56	0	0	0	1,674,423,509	234,526,795
X12D	EXCLUS FOR PL 100 297 TITLE I CARRYOVER	56	0	0	0	469,986,671	53,261,473
X12E	EXCLUS FOR PL 100 297 TITLE V	56	0	0	0	5,300,143	130,834
X12F	EXCLUS FOR PL 100 297 TITLE V PART A CARRYOVER	56	0	0	0	42,347,679	1,390,230
TX12	TOTAL EXCLUS FOR PL 100 297	56	0	0	805,012	2,571,896,927	500,278,131
NCE13	NET CURRENT EXPENDITURES	56	0	0	67,969,971	55,403,291,775	8,983,126,953
ADA	ADA (STATE AND NCES DEFINITION)	56	0	0	9,731	6,034,192	837,285
A14A	ADA (STATE DEFINITION)	29	0	27	71,910	6,034,192	1,116,754
A14B	ADA (NCES DEFINITION)	27	0	29	9,731	1,659,616	537,114
PPE15	PER PUPIL EXPENDITURES	56	0	0	4,569	20,290	11,000
MEMBR11	STUDENT MEMBERSHIP	55	1	0	11,011	6,214,204	907,737
ARRASTE1	INSTRUCTIONAL EXP FROM ARRA	56	0	0	0	434,844,304	51,572,776
ARRATE5	TOTAL CURRENT EXP FROM ARRA	56	0	0	0	491,542,507	78,938,976
ARRAE81Z	COMM SERV NONPROPERTY FROM ARRA	56	0	0	0	8,984,185	488,625
ARRATE10	PROPERTY EXP FROM ARRA	56	0	0	0	22,395,319	4,199,485
ARRASTE6	SCHOOL CONSTRUCTION EXP FROM ARRA	56	0	0	0	266,704,745	7,021,593
ARRATLEIZ	EXP FROM TITLE I UNDER ARRA	55	1	0	0	164,780,646	16,387,364
ARRASTE4	DIRECT PROG SUP EXP FROM ARRA	56	0	0	0	2,643,119	101,757

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Finance Survey (NPEFS)," Fiscal year 2012, provisional version stfis120a file.

Appendix H—State Notes

The following notes describe known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2012 (FY 12). The absence of “Notes” for a state indicates that the state’s data did not contain any known anomalies. States are in order by their American National Standards Institute (ANSI) code.

Alabama

Fiscal Year: October 1–September 30

Notes:

- Students do not pay fees for transportation (R1G).
- The chart of accounts for LEAs does not include a separate code for revenue for tuition, fees, and charges paid by students to attend summer school.
- Grants for most ARRA funds ended in FY 11.
- The Sylacauga City School System received \$16 million in bond proceeds from the city council.
- The Limestone County School System recorded a significant increase in tuition from vocational education.
- Expenditures charged to indirect cost were significantly lower because those costs were covered by ARRA funds.
- There was a significant increase in expenditures on computer hardware and other equipment, most notably in the Birmingham City and Madison City School Systems with increases shown in Mobile County and Huntsville City School Systems.
- There were no expenditures for Community Services, Property (E82).

Alaska

Fiscal Year: July 1–June 30

Notes:

- Instruction Support Services, Supplies (E243) data was reviewed and was found correct as it was reported by the school districts in their financial statements. The amount reported here is a result of the end of ARRA funding. There were fluctuations in many districts; however, the Anchorage School District is solely responsible for the large overall decrease with their ARRA expenditures alone decreasing by \$8 million.
- The ratio of Food Purchased Services to Food Expenditures Subtotal is substantially different from the prior year because of the Northwest Arctic Borough School District, which changed from employing school district employees for food service to entering into a contract for services. Many districts had insignificant fluctuations up and down, but this district alone was responsible for an increase of \$2 million.

Arizona

Fiscal Year: July 1–June 30

Notes:

- In FY 12, Arizona added a summary page to its Annual Financial Report (AFR) that collects detail data that aligns with the majority of the expenditures as outlined in NPEFS. In prior years, some of these expenditures were accounted for on the aggregate and placed into objects based on historical percentages. The new level of reporting detail has allowed the Arizona Department of Education to accurately assign expenditures to correct NPEFS function and object codes on the survey.

Appendix H—State Notes

Arkansas

Fiscal Year: July 1–June 30

Notes:

- Several districts received extra payments for revenue in lieu of taxes in FY 12.
- The ratio of Federal Revenue to Total Revenue is substantially different from the prior year due to the large influx of ARRA revenue in FY 11. ARRA revenue was greatly reduced in FY 12 as many sources expired.
- The decrease in Instruction, Salaries (E11) is due to the decrease in ARRA funds in FY 12.
- The \$9.5 million decrease in Instruction, Property (E17) expenditures is due to the decrease in ARRA revenue in FY 12 as compared to FY 11.

California

Fiscal Year: July 1–June 30

Notes:

- In California, revenues for District Activities (R1K) are typically collected and managed by student organizations rather than by school districts. Incidental revenues that school districts do collect for District Activities are reported as Other Revenue From Local Sources (R1L).
- California LEAs do not collect tuition from students to attend summer school (R1N).
- California LEAs do not derive revenues from the sale or rental of textbooks (R1M).
- The decrease in Grants-in-Aid From The Federal Government Through Other Intermediate Agencies (R4C) is due to the expiration of the ARRA funding and the decrease in the State's Workforce Investment Act's (WIA) discretionary funding.
- In February 2009, to help mitigate severe cuts to state funding for education, California passed flexibility provisions that allowed LEAs to use funds from about 40 state categorical programs (including the instructional materials funding) for any educational purpose from 2008–09 through 2012–13. The flexibility provisions also suspended the process and procedures for adopting instructional materials, including framework revisions, until the 2012–13 school year. In FY 11, the "flexibility" timelines were extended through 2014–15. From analysis of underlying financial data, approximately 73% (or \$62,027,530) of the decrease in Textbook Expenditures for Classroom Instruction (E2) was due to the flexibility provisions.

Colorado

Fiscal Year: July 1–June 30

- Colorado received a substantial amount of ARRA funds in FY 11, accounting for the increase in Federal Sources of Revenue Subtotal (STR4).
- General Administration Support Services, Purchased Services (E234) increased due to a termination fee that was expensed when Denver Public Schools refinanced \$792 million in Certificates of Participation (COP).
- There were Property decreases across the board due to extreme statewide budget cutting.

Appendix H—State Notes

- Food Services Operations, Purchased Service (E3A13) expenditures increase is due to eight school districts changing from fixed-fee food service contracts to cost-reimbursable food service contracts.

Connecticut

Fiscal Year: July 1–June 30

Notes:

- Connecticut adjusted its data collection form for the 2011-12 school year and it captured Transportation Fees from Individuals (R1G) for the first time. The adjustment is the combination of a general drop among the various categories of Other Revenue from Local Sources across Connecticut and the initial over-reporting of Other Revenue from Local Sources by a Regional Education Services Center that was revised subsequent to the reporting of the NPEFS data for the prior year.
- The change in the Grants-in-Aid from the Federal Government through the State (R4B) is due to the reduction in the ARRA funding. The change in the Ratio of Federal Revenue to Total Revenue is due to the reduction in the ARRA funding.
- Connecticut does not collect data from local school districts for District Activities (R1K).
- The state legislature adjusted the state grant supporting special education services provided to local school districts for the 2010-11 school year along with the state grant for pupil transportation services in order to meet maintenance of effort goals. School district and municipal budgets were impacted along with expenditures.

Delaware

Fiscal Year: July 1–June 30

Notes:

- The ARRA funds were still in use through December of 2012. The expected decreases will be reflected when the FY 13 report is completed.
- The State of Delaware's accounting system was changed on July 1, 2010. The coding of transactions for the school districts/charters was significantly altered. Old account codes were replaced with fewer new codes. As a result, Districts/charters are still navigating and learning how to code and capture expenditures in the appropriate categories. We hope to have the data normalized within the next couple of years. .

District of Columbia

Fiscal Year: October 1–September 30

Notes:

- D.C. LEAs do not receive revenues from state sources (R3).
- Grants-in-Aid from the Federal Government through the State (R4B) decreased from FY 11 to FY 12 because ARRA funds were no longer available.
- As D.C. LEAs have become more educated about NPEFS category definitions, they have classified their finances differently (and more accurately) for FY 12. These classification changes explain the large variances in some revenue and expenditure amounts from the prior year.

Appendix H—State Notes

Florida

Fiscal Year: July 1–June 30

Notes:

- The decrease in Total Revenue per pupil, Federal Revenue Subtotal, Grants-in-Aid from Federal Government through State, and Ratio of Federal Revenue to Total Revenue are all due to reduction of ARRA funds and other federal stimulus funds received in FY 12 compared to amounts received in FY 11.
- Florida does not collect expenditure data for the specific amounts sent to charter schools.

Georgia

Fiscal Year: July 1–June 30

Notes:

- Tuition from other LEAs within the State (R1F) increased for the first time in 5 years.
- There was a significant decline in federal revenue as ARRA funds are depleting.
- As overall revenues declined, including fewer bonds issued, less was spent on property expenditures.
- There was a decline in property acquisition for the current fiscal year. Last year a metro Atlanta district made a major land purchase.
- A large metro area in Atlanta began reporting their school activity accounts in School Administration Support Services, Other (E265) this fiscal year. This contributed to an increase in expenditures.
- The majority of expenditures in Support Services, Student Transportation continue to increase this fiscal year. This includes salaries, benefits, supplies, and fuel.
- The increase in Adult Education expenditures (E9B) is the result of one district that did not report any expenditure in FY 11 but had significant expenditures for the current fiscal year.
- State Per Pupil Expenditure (PPE15) decreased this fiscal year because expenditures did not increase at the same rate as ADA.

Hawaii

Fiscal Year: July 1–June 30

Appendix H—State Notes

Notes:

Idaho

Fiscal Year: July 1–June 30

Notes:

- Several school districts issued bonds during FY 12 causing an increase in Other Sources of Revenue (R5) compared to FY 11.
- The increase in Instruction Support Services, Supplies (E243) for FY 12 is due to a reduction in state funding that affected the FY 11 figure.

Illinois

Fiscal Year: July 1–June 30

Appendix H—State Notes

Notes:

- The increase in Instruction Support Services, Property (E253) is due to districts re-categorizing equipment from Supplies to Property to better classify them as non-capitalized equipment.

Indiana

Fiscal Year: July 1–June 30

Notes:

- Tuition from Individuals (R1E) decreased \$2,909,817 from FY 11 to FY 12. Transfer tuition refers to transfers between Indiana public school corporations. Students who transfer before ADM count day are given a credit on their transfer tuition bill for state tuition support received. The amount of this credit has significantly decreased transfer tuition revenue to school corporations. Additionally, some school corporations have adopted policies allowing them to not charge transfer tuition.
- The increase in Revenue from Intermediate Sources (R2) is due to Hammond Academy of Science and Technology recording large revenue to an account called Riverboat Distributions in FY 12. According to the school, the funds were disbursed to the Hammond Academy of Science and Technology from the City of Hammond to support the construction of a brand new facility in downtown Hammond. The City of Hammond uses its Riverboat Distributions to support a number of civic projects aimed for the improvement of the municipality. The Hammond Academy of Science and Technology facility is one such project.
- The increase in Direct Support Expenditures Subtotal (STE4) is due to an increase in teachers' pension funding in FY 12 to improve the fund's fiscal standing.

Iowa

Fiscal Year: July 1–June 30

Notes:

- There was a large increase in FY 10 and FY 11 due to ARRA funding. The amount of ARRA revenues in FY 12 was significantly lower.
- More Title I Carryover dollars were available in FY 12 since districts had more total Title I dollars available in FY 10, FY 11, and FY 12 due to Title I ARRA.

Kansas

Fiscal Year: July 1–June 30

Notes:

- Revenues and expenditures decreased as ARRA funds are depleting.
- The city of Olathe primarily contributed to the increase in the capital outlay fund.
- There was a significant increase in reporting for Student Support Services, Property (E252). Olathe comprised the majority of the increase in the capital outlay fund. In addition, Kansas City reported gifts and grants funds this fiscal year and zero last year.
- There was a significant increase in School Administration Support Services, Other (E265) this year as 5 of the top 10 districts reported expenditures this fiscal year but not last year.

Appendix H—State Notes

- There was a significant increase in Operations and Maintenance Support Services, Other (E266) primarily because Kansas City constructed two new elementary buildings in 2013.

Kentucky

Fiscal Year: July 1–June 30

Notes:

- Ratio of Federal Revenue to Total Revenue is substantially different from the prior year due to the decrease in ARRA monies.
- Instruction, Other Expenditures (E18) increased because one district made an audit adjustment of \$1.9 million, which accounts for most of the \$2,146,080 difference from the prior year.
- Other Support Services, Purchased Services (E238) increased due to a district that had an increase on expenditures for criminal checks and a payment for a management audit.

Louisiana

Fiscal Year: July 1–June 30

Notes:

- The increase in District Activities (R1K) is due to the reclassification of the Annual Financial Report (AFR).
- The increase in Summer School Revenues (R1N) is due to the reclassification of the AFR.
- The increase in Other Revenue from Local Sources (R1L) is due to the reclassification of the AFR. Judgments are included in this section and several districts received large settlements from litigation in FY 12.
- Federal Revenues decreased in part due to the absence of ARRA funding.
- The decrease in Instruction, Other (E18) expenditures is due to the reclassification of the AFR, which allowed districts to use appropriate codes instead of coding to “Miscellaneous Expenditures”.
- Student Support Services, Employee Benefits (E222) increased due to increases in salaries and the cost of healthcare and retirement benefits.
- Instruction Support Services, Purchased Services (E233) increased due to the reclassification of the AFR. In addition, several districts received federal grants for professional development.
- Instruction Support Services, Supplies (E243) decreased due to the reclassification of the AFR, which breaks out supplies into technology related supplies and materials and supplies.
- School Administration Support Services, Purchased Services (E235) increased due to the reclassification of the AFR, which expands what is included in “Communication” expenditures in general.
- School Administration Support Services, Supplies (E245) increased due to the purchase of furniture and instructional supplies by several LEA’s.
- Student Transportation Support Services, Property (E247) increased due to the purchase of buses by several LEA’s.

Appendix H—State Notes

- The decrease in Other Support Services, Other expenditures (E268) is due to district wide workstation upgrades in the prior year and decreased or discontinued IT services.
- The increase in Direct Program Support for Private School Students (E4D) is due to an adjustment in NCES reporting after dialogue with NCES staff. Non-public school program data were reported under Direct Cost Programs (Section 6) in prior years.
- The decrease in the Direct Support Subtotal (STE4) is due to an adjustment in NCES reporting after dialogue with NCES staff. Three state-run schools are now reporting detailed financial information to the state.
- The decrease in Non-Public School Program expenditures (E9A) is due to an adjustment in NCES reporting after dialogue with NCES staff. Non-public school program data are now reported as Direct Program Support for Private School Students in Section.

Maine

Fiscal Year: July 1–June 30

Notes:

- The decline in Other Sources of Revenue (R5) is due to one time money designated to only the approved school units, with no new projects scheduled to bond in FY 12. Therefore, this decline is anticipated and accurate.
- The change in the Ratio of Federal Revenue to Total Revenue is due to the decline in ARRA funds from FY 11 to FY 12.
- The decline in Title I expenditures is due to ARRA funds no longer being available. The remainder, as well as the carryover expenditures increase, is due to the State moving from a cash management (advance) model to a strictly reimbursement model; school units now need to prove expenditure before funds are drawn down. In some cases, carryover funds "advanced" to school units were requested to be returned and many units were not timely in requesting their reimbursement prior to the end of the fiscal year.

Maryland

Fiscal Year: July 1–June 30

Notes:

- Federal revenue decreased as ARRA funds were depleted for FY 12.
- There was a significant increase in Other Revenue From Local Sources (R1L) attributed mainly to Prince George's County (\$32 million) and Baltimore City (\$28 million); however, the other 22 LEAs had a decrease of about \$7 million.
- Enterprise Operations expenditures decreased significantly for FY 12 and were corrected for FY 11. Amounts were excluded from District Activities because they come from the student activity funds that are managed by student organizations and not districts.
- The decrease in Direct Cost Programs subtotal (STE9) is linked to the decrease of Non-Public School Program (E9A) expenditures. Non-Public School Program expenditures were those pass-through transfers of Federal Funds to Private Schools. The spending in this program was decreased by nearly \$5 million for the current fiscal year, which was attributed mainly to Baltimore City.

Appendix H—State Notes

- The majority of LEAs raised the redemption of their debt principal from the previous year, leading to an increase in debt interest and principal payments.

Massachusetts

Fiscal Year: July 1–June 30

Notes:

- Massachusetts does not collect Textbook Revenues (R1M).
- Instruction, Employee Benefits (E12) includes imputed share of state payments to retirees totaling \$793 million. This is also reflected in the ratio of salaries to total instruction.
- Massachusetts School Building Authority payments to districts rose from \$631 million in FY11 to \$832 million in FY12. The money is used primarily by districts to pay off short-term bonds for current projects, and is reported as Purchase of Land and Buildings.
- Attendance decline reflects overall pattern of enrollment.

Michigan

Fiscal Year: July 1–June 30

Notes:

- Federal revenues decreased as ARRA funds were reduced significantly from prior years.
- Instruction, Salaries (E11) decreased by 2.69% most likely due to retirements and hiring of lower paid teachers. In addition, there are less teachers because of declining enrollment.
- Food Services Operations, Salaries (E3A11) have been reduced as more districts contract with private vendors to provide the service.
- There continues to be a decline in the number of kindergarten through 12th grade pupils.

Minnesota

Fiscal Year: July 1–June 30

Notes:

- Earnings on Investments (R1I) decrease is largely attributed to fifteen Independent School Districts limited to four fund types including Post-Employment Benefits Irrevocable Trust Fund, Post-Employment Benefits Revocable Trust Fund, Debt Service Fund, and the Building Construction Fund.
- Other Sources of Revenue (R5) increase is attributed to an increase in proceeds from the sale of bonds for funding the Other Post-Employment Benefits (OPEB) liability in the Operating Fund.
- Grants-in-Aid Direct from the Federal Government (R4A) increase is largely attributed to a multi-year federal grant received by the Northeast Service Cooperative to expand broadband capabilities in Northeast Minnesota.
- The decline in local revenues is attributed to a decrease in "property tax shift recognition revenue" from FY 11 to FY 12.
- The expenditures reported as Title V, Part A (X12C) represent amounts that SRSA districts choose to REAP-Flex from Title II funding for Title V, Part A expenditures.

Appendix H—State Notes

According to the A-133 Compliance Supplement (dated June 2012), the REAP-Flex provisions allow eligible SRSA districts the flexibility to target ‘applicable funding’ including Title II, Part A (84.367) , to other Federal programs including Title V, Part A (34.298).

Mississippi

Fiscal Year: July 1–June 30

Notes:

- The increase in Other Revenue from Local Sources (R1L) is due to an increase in the amount of 16th Section Revenue reported to us by districts. 16th Section Revenue is revenue derived from leasing and managing land that was set aside as Public School Trust Land. An example would be a hunting lease where 16th Section Land is leased to an individual.
- The decrease in Grants-in-Aid from the Federal Government Through the State (R4B) is due to the fact that funds for State Fiscal Stabilization Fund (SFSF) were sent to districts during FY 11 and not in FY 12. In addition, the majority of ARRA funds were drawn down prior to FY 12.
- Districts purchased more school buses in FY 12 than in FY 11. These purchases caused an increase in Student Transportation Support Services, Property (E257).

Missouri

Fiscal Year: July 1–June 30

Notes:

- The decreases in federal revenue are largely due to the decrease in ARRA funds in FY 12 in comparison to the prior year.
- The redemption of principal increased significantly from FY 11 to FY 12.

Montana

Fiscal Year: July 1–June 30

Notes:

- Ratio of Federal Revenue to Total Revenue decreased due to the ending of ARRA funds.
- Current year SPPE (PPE15) decrease is due to the loss of ARRA funds.

Nebraska

Fiscal Year: September 1–August 31

Notes:

- There was a decrease in Federal Sources of Revenue because state bonds were refinanced.
- LEAs paid down and issued fewer bonds for FY 12.
- There was an increase of preschool/daycare programs sponsored by LEAs.
- There are no longer Title V, Part A funds available for carryover expenditures.

Nevada

Fiscal Year: July 1–June 30

Appendix H—State Notes

Notes:

- The decrease in Instruction Supplies (E16) is due to the ending of ARRA and Education Jobs Fund grants. Additionally, a bond program, which funds supplies, is ending.
- The large increase in General Administration Support Services, Other (E264) is due to Washoe County School District, which had a lawsuit brought by property owners at Lake Tahoe - Incline Village. The property owners succeeded in getting their property values reduced for tax purposes, and therefore Washoe County School District had to refund nearly \$10,000,000 in school support related tax revenue. WCSD is expecting that this was a one-time event.
- The increase in School Administration Support Services, Purchased Services (E235) is due to the significant growth of charter schools using Educational Management Organizations (EMO) for their schools and the increase in fees.
- The increase in Food Services Operations, Supplies (E3A14) was primarily due to increases in World food prices along with the servicing of 3,600,000 more meals in FY 12 compared to FY 11.

New Hampshire

Fiscal Year: July 1–June 30

Notes:

- Total property expenditures decreased from the prior year. In June 2011, NH Legislature placed a moratorium on new school building projects. It may be the second year 2014-15 before we see an increase in spending. All school building projects in NH are funded to State General Fund – there is no long-term borrowing on the part of the State.
- Average Daily Attendance (ADA) decreased from prior year - The ADA reported is correct. New Hampshire has been seeing a steady decline in recent years in total enrollments resulting in lower attendance numbers reported.

New Jersey

Fiscal Year: July 1–June 30

Notes:

- Textbook Revenues (R1M) increased primarily due to a school district that reported textbook sale/leaseback revenue.
- Tuition from Individuals (R1E) increased due to many school districts now offering parent-paid prekindergarten and full-day kindergarten programs.
- Many school districts used FY 12 revenue increases for equipment purchases, leading to an increase in Property throughout the survey.

New Mexico

Fiscal Year: July 1–June 30

Notes:

- The increase in Other Support Services, Other (E268) is due to the Federal Medical Assistance Percentages (FMAP) rate decreasing. In FY 11, New Mexico's state match was approximately 25% due to the Enhanced Federal Medical Assistance

Appendix H—State Notes

Percentages (FMAP). In FY 12, New Mexico's state match increased to approximately 31%.

New York

Fiscal Year: April 1–March 31

Notes:

- The increase in Other Sources of Revenue (R5) is the result of wide spread Bond Refunding in FY 12.
- Other Revenue from Local Sources (R1L) increased \$533 million from the prior year. This is due to an increase in Other Revenue from Local Sources reported by New York City (NYC) of \$430 million. NYC financial managers confirmed this increase in Local Source of Revenue. NYC managers reported this increase was a result of the decline in federal funds in FY 12.
- The increase in Other Support Services, Purchased Services (E238) is due to the inclusion of \$160 million in School District Boards of Cooperative Educational Services (BOCES) expenditures. BOCES is an Educational Services Agency within NYS that provides NYS school districts with purchased educational services.
- Operations and Maintenance Support Services, Other (E266) increased \$1.2 Million. Districts reported increases and decreases in Special Aid Fund expenditures.
- Other Support Services, Other (E268) decreased \$18 million. This expenditure category is comprised of nineteen expenditure accounts. Five accounts declined a total of \$16 million. In this account, the decrease was common in FY 12.
- The increase in Other Direct Program Support for Public School Students (E4E1) is due to the increase of Charter School students.
- Other Uses Subtotal (STE7) increased due to Debt Interest and Principal paid which increased \$1.6 billion in FY 12. This is the result of wide spread Bond Refunding.

North Carolina

Fiscal Year: July 1–June 30

Notes:

- The decrease in Facilities Acquisition & Construction Services, Property Expenditures (E62) is due to a purchase of new sites and purchase of existing buildings in FY 11.
- While most ARRA values have decreased, the increase in ARRA Property Expenditures (ARRATE10) is due to the purchase of computer hardware totaling \$4.4 million.

North Dakota

Fiscal Year: July 1–June 30

Notes:

- Other Sources of Revenue (R5) increased dramatically because of bond sales to support major building projects in a number of larger districts.
- The Fargo school district increased expenditures in Instruction, Other (E18) expenditures by \$2 million.
- Textbook expenditures are not broken out. The expenditures are included in supplies.

Appendix H—State Notes

- School districts were eligible for school bus replacement grants due to oil impacted roads. One school district reported \$1.3 million in equipment expenditures, which contributed to the increase in Student Transportation Support Services, Property (E257).
- The increase in Facilities Acquisition & Construction Services, Non-Property Expenditures (E61) is primarily due to 12 districts reporting \$60 million in new projects compared to 4 districts completing projects of \$20 million the previous year.
- The decrease in Facilities Acquisition & Construction Services, Property Expenditures (E62) is primarily due to 2 districts completing major projects of \$4.7 million the previous year.

Ohio

Fiscal Year: July 1–June 30

Notes:

- Summer School Revenues (R1N) fluctuates significantly from year to year.
- Facilities Acquisition & Construction Services, Property Expenditures (E62) fluctuates significantly from year to year. FY 12 was a year with relatively low property expenditures in this category.

Oklahoma

Fiscal Year: July 1–June 30

Notes:

- Federal revenues decreased as ARRA Funds were reduced significantly from prior years.
- There was a significant change in Other Local Government Units, Non-Property Tax (R1D) because of the decrease in Oklahoma City MAPS project revenue.
- There was an increase in Other Revenue from Local Sources (R1L) because of an increase in student athletic and school activities revenues.
- There was an increase in Tuition Payments (E14) this fiscal year because of the increase in alternative and special education tuition payments made within the state.
- The ratio of Food Purchased Services to Food Expenditures Subtotal is substantially different from the prior year due to school districts purchasing more food service equipment and increasing the amount of food purchased.
- There was one school district that began an after school daycare program and hired one employee. This contributed to an increase in Enterprise Operations, Salaries (E3B11) for the current fiscal year.
- There was a significant increase in total Property (TE10) as more bonds were issued and districts built more school sites.

Oregon

Fiscal Year: July 1–June 30

Notes:

Appendix H—State Notes

- The ratio of Federal Revenue (STR4) to Total Revenue (TR) is substantially different from the prior year because of ARRA grants coming to a close, which led to an overall reduction in revenues.
- The decrease in Textbook Expenditures for Classroom Instruction (E2) is due to one-time spending of federal stimulus grants that took place in FY 11.

Pennsylvania

Fiscal Year: July 1–June 30

Notes:

- Overall Federal Revenue decreased due to the decrease in ARRA funding in the current year.
- District Activities (R1K) revenue increased due to the inclusion of all governmental fund specifically the Athletic Fund figures.
- Other Revenue from Local Sources (R1L) and Other Sources of Revenue (R5) increased due to the inclusion of all governmental funds figures.
- District Activities/ADA ratio changed due to the inclusion of all governmental funds figures.

Rhode Island

Fiscal Year: July 1–June 30

Notes:

- The increase in Other Sources of Revenue (R5) is the result of new debt/bond issuance.
- The decrease in federal revenue is caused by the loss of continued ARRA funding.
- Overall expenditures in food services increased because of declines in economic conditions which results in greater numbers of students participating.

South Carolina

Fiscal Year: July 1–June 30

Notes:

- The Charleston County School District approved a motion to place a 1% Educational Capital Improvement states and use tax on the November 2010 ballot for consideration with proceeds to be used for rebuilding and renovating a number of schools. The new tax became effective March 2011 and \$22,321,000 in revenues were recognized that year. FY 12 was the first full year of implementation and \$71,241,000 was recognized in FY 12 accounting for an increase of \$48,920,000 in Non-property Tax (R1B) for the district.
- Several new schools have been constructed recently.
- The increase in Other Support Services, Supplies (E248) is due to a district that completed the first phase of a project that will provide each student with a computing technology device. The project also caused an increase in Other Support Services, Property (E258).

South Dakota

Fiscal Year: July 1–June 30

Notes:

Appendix H—State Notes

- **South Dakota does not collect Textbook Revenues (R1M).**

Tennessee

Fiscal Year: July 1–June 30

Notes:

- **There was a decrease in Tuition from other LEAs within the State (R1H) because Memphis City Schools no longer serve Haywood County schools.**
- **Throughout the state, less students are paying for lunch and there was a decrease in summer school participation.**
- **A new account code was established to identify and capture centralized revenue. Centralized revenues are now reported under Grants-in-Aid From the Federal Government Through the State (R4B). It was previously recorded under Other Revenue from Federal Sources (R4D).**
- **Food Services Operations Supplies (E3A14) increased due to USDA mandates to revise lunch menus.**
- **Johnson City incurred \$14,296,420 in expenditures for school indebtedness by other agencies, which led to an increase in Facilities Acquisition & Construction Services, Property Expenditures (E62).**

Texas

Fiscal Year: September 1–August 31

Notes:

- **The ratio of Federal Revenue (STR4) to Total Revenue (TR) is substantially different from the prior year because Grants-in-Aid from the Federal Government through the State declined by \$1.7 Billion between FY 11 and FY 12.**
- **The increase in Other Support Services, Other (E268) is due to an increase of \$201 million for Debt Service Funds, Debt Service & Other Debt Service Fees.**
- **The decrease in SPPE (PPE15) is due to a decline in Net Current Expenditures and an increase in ADA.**

Utah

Fiscal Year: July 1–June 30

Notes:

- **The increase in District Activities (R1K) revenue is a result of charter school enrollment increases.**
- **With the economic downturn and reduced funding, transportation equipment purchases were delayed in prior years, resulting in the purchase of more transportation equipment (E257) in FY 12.**

Vermont

Fiscal Year: July 1–June 30

Notes:

Appendix H—State Notes

- **Transportation Fees from Individuals (R1G)** are dependent upon individual agreements between students and receiving districts and fluctuates annually based upon demand for services.
- The revenue categories have been updated this year to eliminate all duplicate sources of funds and many of the prior revenue codes have been modified so that revenue categories reflect their appropriate amounts.
- Federal ARRA and Jobs funds were received through the State and provided to the LEA's. The elimination of these one-time funds has resulted in a significant reduction to this reporting category.
- The difference in the Ratio of Local to Total Revenues is due to the modification of revenue codes to their appropriate categories.
- The line for Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (E15) has been updated to account for all duplicate expenditures. This category previously reported Tuition Payments to Other LEAs within the state plus a portion of other duplicate expenditures. [The amount of Tuition paid to other LEAs within Vermont was \$63,851,066.]
- The Vermont legislature appropriates a payment from the State's general fund to the Vermont State Teachers' Retirement Fund. This PERS fund is administered by the State Treasurer's Office on behalf of Vermont teachers per Title 16 of the Vermont Statutes Annotated. This transaction was not recorded in FY11.

Virginia

Fiscal Year: July 1–June 30

Notes:

- There was a significant increase in Other Sources of Revenue (R5) because of an increase in proceeds from local bond issues.
- There was a significant increase in Tuition Payments Outside the State, to Private Schools (E14).
- There were significant increases in support services because of technology hardware replacements, health services (internal service charges), improvement of instruction expenditures, and capital outlay replacements charged to the office of the principal.
- There was a significant increase in Food Services Operations, Other (E3A16) because there was an increase in food services expenditures charged to internal services and other uses of funds.

Washington

Fiscal Year: September 1–August 31

Notes:

- Salaries Paid to Teachers in Other Programs from Grades Pre-K to 12 (E11d) decreased substantially due to a decrease in state funding and a reduction in programs offered by the LEAs.
- The increase in Student Support Services, Supplies (E242) is due to two new activity codes (Instructional Professional Development and Instructional Technology) that were added for FY 12. In prior years, these activities were blended across multiple functions.

Appendix H—State Notes

- Direct Cost Programs, Adult Education (E9B) reduction is a continuation of ongoing program cuts.

West Virginia

Fiscal Year: July 1–June 30

Notes:

- The majority of the increase in Other Sources of Revenue (R5) is due to an increase in extraordinary items in the amount of \$473,350,564. This extraordinary item was recorded as the result of the WV Legislature making a change to the LEA OPEB Liability. The State of WV assumed the OPEB liability for all state-aid eligible employees from the county boards of education for the years 2008 through 2011. After extensive research and discussions with GASB, it was determined that the proper treatment of the assumption of the liability because of the legislative change was through an extraordinary item. Because there was no error in the prior year treatment of the liability/expense, it was not proper to make a prior period adjustment directly to fund balance. For the assumption of the FY 12 OPEB liability for state aid eligible employees, the accounting treatment was handled differently. The FY 12 amounts were treated as a reduction of the overall OPEB expense/liability for the year. No revenue was recognized, as the state aid not actually make any payments on behalf of the LEAs.
- Other Uses (STE7) increased primarily due to the refunding of bonds by multiple LEAs.
- Overall SPPE (PPE15) decreased for multiple reasons. First, due to a legislative change, the OPEB accrual for FY 12 was substantially less than FY 11. In FY 11, the OPEB expenses were accrued for all employees. In FY 12, the State of WV assumed the OPEB liability for all state aid eligible county board of education employees, which accounts for approximately 86% of the personnel employed. Second, the legislative appropriation for the unfunded retirement liability decreased approximately \$22.5 million between FY 11 and FY 12. The amounts appropriated annually are based on an actuarial valuation of the Teachers' Retirement System.

Wisconsin

Fiscal Year: July 1–June 30

Notes:

- During FY 12, three school districts received settlements from a lawsuit filed against a bank for misconduct arising from the marketing and sale of securities to those districts. The amount received was \$35,372,762.
- A reduction in state aid paid to districts contributed to layoffs and many retirements for teaching staff.
- New bus purchases increased by approximately \$3.2 million this year, which led to an increase in Student Transportation Support Services, Property (E257).
- During FY 12, the Wisconsin eliminated collective bargaining and as a result required all district employees to begin paying half of their retirement contribution amounting to approximately 6 percent of their wages. In addition, many districts increased their employee contributions to their health insurance premiums.

Appendix H—State Notes

- There was a significant decrease in Non-Property Expenditures (E61) because loans decreased, and for existing loans, not all loan revenue is expended in the same year.
- There was a significant decrease in Property Expenditures (E62) as there was a drop in the number of approved referendums, which meant equipment could not be purchased.
- There was a reduction in SPPE as state aid was reduced.

Wyoming

Fiscal Year: July 1 – June 30

Notes:

- Food Services Operations, Employee Benefits (E3A12) expenditures primarily decreased due to outsourcing food services to a contractor.
- ARRA federal revenues have decreased since most was received during 2010-11. The result is lower federal revenues in proportion to total revenue.

American Samoa

Fiscal Year: October 1–September 30

Notes:

- State spending is up due to increases in Capital Improvement Projects (CIP) and Federal Emergency Management Agency (FEMA) projects.
- The increases in spending for Instruction, Supplies (E16) and Instruction, Other (E18) are due to additional purchases for school instructional supplies using carryover funds from the Consolidated Grant.
- Many fluctuations in Support Services sub-functions are due to the elimination of No Drug Free Grant Expenses for FY 12.
- Instruction Support Services, Salaries (E213) increased by \$948,095 (47.14%). In order to meet the definitions of LEA and SEA staff under the consolidated grant several positions classified as SEA were repositioned as school based staff. This caused the increase in spending in this data item. Support staff that were housed under another funding source were moved to this data item and paid out of carryover funds from the consolidated grant.
- Instruction Support Services, Employee Benefits (E223) increased because additional staff moved under support services.
- General Administration Support Services, Purchased Services (E234) increased due to a contract with the University of Hawaii Bachelor of Education (B.Ed) cohort program.
- The increase in Food Services Operations, Purchased Services (E3A13) is due to an expanded school lunch program to private schools.
- The decrease in Food Services Operations, Supplies (E3A14) is due to a reduction in purchased goods because most purchases for these items were included in the cost of the contract in previous years, and had little demand for additional supply purchases from remaining stock when management company's contract ended.
- A new Longitudinal Data system is providing more accurate ADA reporting.

Appendix H—State Notes

Guam

Fiscal Year: October 1–September 30

Notes:

- Guam Department of Education has a new financial management system that reclassified functions throughout NPEFS for FY 12. This system cannot be used for adjusting FY 11 data because a new account code structure was also adopted. Teacher salaries (Special Exhibit Items) and Purchased Services (across Support Services functions) were reclassified into the correct objects with the adoption of the new system.
- The purchase of the financial management system led to an increase in Operations and Maintenance Support Services, Property (E256).
- Due to the classification of depreciation and lease payments with the new financial management system, expenditures for Other Support Services, Other (E268) increased significantly.
- Revenue from Local Sources, Non-Property Tax (R1B) increased compared to FY 11. The local government appropriated over \$40 million for specific projects including replacing funding provided in FY 11 by the Education Jobs Program (\$20 million), for the lease of a new high school (\$6.7 million) and appropriations were made to cover \$8.1 million in retirement benefits.
- The decrease in Food Services Operations, Supplies (E3A14) is due to more outsourcing for food services.
- The large decrease in Facilities Acquisition & Construction, Property Expenditures (E62) is due to large purchases in FY 11. There were no further facilities purchases in FY 12.

Commonwealth of the Northern Mariana Islands

Fiscal Year: October 1–September 30

Notes:

- There are no ARRA funds included for FY 12. Therefore, there is a significant change in revenue and expenditures.
- The increase in Instruction Support Services, Salaries (E213) is due to hiring of employees based on a projected allocation.
- SPPE (PPE15) decreased due to slight decline in student population.

Puerto Rico

Fiscal Year: July 1–June 30

Notes:

- There was a decrease in revenue, mainly due to a decrease in ARRA funds received during FY 12.
- The significant changes in payroll expenses are mainly due to the overall decrease in payroll expense as a result of the reduction in personnel at Puerto Rico Department of Education (PRDE) with the implementation of two particular laws. One of these laws included a mandatory reduction in payroll expenses and the other provided early retirement benefits to the personnel. The current personnel at PRDE had to be assigned to the different areas within PRDE according to the agency's primary needs.

Appendix H—State Notes

- **There was an increase in the number of special education students enrolled, which caused an increase in legal expenses as well as on compensation expenses under the Special Education Program. This contributed to increased expenditures across the board.**

Virgin Islands

Fiscal Year: October 1–September 30

Notes:

- **The Government of the Virgin Islands reduced its legal authorized appropriation level to the Department of Education due to shortfalls in generating revenues.**
- **Government wide 8% cut implemented to salaries and hiring freeze implemented government wide.**
- **Reduced purchase of food supplies due to increased federal commodity issued to the Virgin Islands and slightly reduced student consumption. Enterprise reduction is due to reduced funding to the athletic programs due to government wide revenue shortfalls.**

Appendix I—Survey Form

ED Form 2447
OMB Number 1850-0067
Approval Expires:
January 31, 2016

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

THE NATIONAL PUBLIC
EDUCATION FINANCIAL SURVEY

Fiscal Year 2012

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

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 94 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	
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

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)	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 STUDENT TRANSPORTATION EXPENDITURES SUBTOTAL (2700) [Sum 1-4 & 6 only.]		

SUPPORT SERVICES, OTHER SUPPORT SERVICES (2500, 2900)	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 OTHER EXPENDITURES SUBTOTAL (2500, 2900) [Sum 1-4 & 6 only.]		

ALL SUPPORT SERVICES TOTAL - BY OBJECT (100,200,etc.)	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)		
ALL SUPPORT SERVICES EXPENDITURES SUBTOTAL (2100-2900) [Sum 1-4 & 6 only.]		

Appendix I—Survey Form

SECTION

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	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).]

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

EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE

Current Amount Flag

a. ~~(SPPE)~~ Exclusion 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 (excluding Federal Reimbursements (1600-1650)

h. District Activities Revenues (1700-1790)

i. Textbook Revenues (1940)

j. Summer School Revenues (1312)

TOTAL EXCLUSIONS [Sum a-j.]

NET CURRENT EXPENDITURES as defined by the Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297).

[Subtract Total Exclusions from Current Expenditures.]

AVERAGE DAILY ATTENDANCE (ADA)

A. ADA as defined by state law

B. ADA as defined by NCES

STATE PER PUPIL EXPENDITURE

Appendix I—Survey Form

The American Recovery and Reinvestment Act of 2009, abbreviated ARRA (Pub.L. 111-5), is an economic stimulus package enacted by the 111th United States Congress in February 2009. The Act includes spending in education providing funds to implement longitudinal data systems to improve student achievement.

Do you have any ARRA expenditure data to report? Yes No

American Recovery and Reinvestment Act of 2009 (ARRA)

a. Current expenditures for public elementary-secondary education 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 reported in Section 7d. Exclusions from Current Expenditures for State per Pupil Expenditures programs that were included in the data items above.		
g. Direct Program Support		