**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]](#footnote-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.

**NCES 2015-345 U.S. DEPARTMENT OF EDUCATION**

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**

**Stephen Q. Cornman**

National Center for Education Statistics

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**NCES 2015-343**

**U.S. DEPARTMENT OF EDUCATION**

**U.S. Department of Education**

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# 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]](#footnote-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]](#footnote-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.

# 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]](#footnote-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]](#footnote-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.

## 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 official[[6]](#footnote-6) 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]](#footnote-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.

**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]](#footnote-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]](#footnote-9) 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. 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 construction[[10]](#footnote-10) (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 Act[[11]](#footnote-11) 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]](#footnote-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]](#footnote-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]](#footnote-14) accrued annual requirement contribution liability;[[15]](#footnote-15) or the actuarial value of pension plan assets.[[16]](#footnote-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.
* *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]](#footnote-17) Data that remain missing or uncorrected are imputed based on values derived from other “fully reporting”[[18]](#footnote-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.

Imputationsmodify 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 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 data[[19]](#footnote-19)

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.

* *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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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.

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| **Variable name** | **Data type** | **Data element order** | **Description** |
| SURVYEAR | N | 1 | FISCAL YEAR OF SURVEY (2012) |
| FIPS | AN | 2 | AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE |
| STABR | AN | 3 | STATE ABBREVIATION |
| STNAME | AN | 4 | NAME OF THE STATE OR TERRITORY |
| R1A | N | 5 | LOCAL REVENUES PROPERTY TAX |
| R1B | N | 6 | LOCAL REVENUES NONPROPERTY TAX |
| R1C | N | 7 | LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX |
| R1D | N | 8 | LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX |
| R1E | N | 9 | LOCAL REVENUES INDIVIDUAL TUITION |
| R1F | N | 10 | LOCAL REVENUES TUITION FROM LEAS |
| R1G | N | 11 | LOCAL REVENUES TRANSPORTATION FEES FROM INDIVIDUAL |
| R1H | N | 12 | LOCAL REVENUES TRANSPORTATION FEES FROM LEAS |
| R1I | N | 13 | LOCAL REVENUES EARNINGS ON INVESTMENTS |
| R1J | N | 14 | LOCAL REVENUES FOOD SERVICE |
| R1K | N | 15 | LOCAL REVENUES STUDENT ACTIVITIES |
| R1L | N | 16 | LOCAL REVENUES OTHER REVENUES |
| R1M | N | 17 | LOCAL REVENUES TEXTBOOK REVENUES |
| R1N | N | 18 | LOCAL REVENUES SUMMER SCHOOL |
| STR1 | N | 19 | LOCAL REVENUES SUBTOTAL |
| (equals R1A + R1B + R1C + R1D + R1E + R1G + R1I + R1J + R1K + R1L + R1M + R1N) | | | |
| R2 | N | 20 | INTERMEDIATE REVENUES |
| R3 | N | 21 | STATE REVENUES |
| R4A | N | 22 | FEDERAL REVENUES DIRECT GRANTS |
| R4B | N | 23 | FEDERAL REVENUES THRU STATE |
| R4C | N | 24 | FEDERAL REVENUES THRU INTERMEDIATE AGENCIES |
| R4D | N | 25 | FEDERAL REVENUES OTHER SOURCES |
| STR4 | N | 26 | FEDERAL REVENUES SUBTOTAL |
| (equals R4A + R4B + R4C + R4D) | | | |
| R5 | N | 27 | REVENUES FROM OTHER SOURCES |
| TR | N | 28 | TOTAL REVENUES FROM ALL SOURCES |
| (equals STR1 + R2 + R3 + STR4) | | | |
| E11 | N | 29 | INSTRUCTIONAL EXPENDITURES SALARIES |
| E12 | N | 30 | INSTRUCTIONAL EXPENDITURES EMPLOYEE BENEFITS |
| E13 | N | 31 | INSTRUCTIONAL EXPENDITURES PURCHASED SERVICES |
| E14 | N | 32 | INSTRUCTIONAL EXPENDITURES TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS |
| E15 | N | 33 | INSTRUCTIONAL EXPENDITURES TUITION TO OTHER LEAS IN-STATE |
| E16 | N | 34 | INSTRUCTIONAL EXPENDITURES SUPPLIES |
| E17 | N | 35 | INSTRUCTIONAL EXPENDITURES PROPERTY |
| E18 | N | 36 | INSTRUCTIONAL EXPENDITURES OTHER |
| STE1 | N | 37 | INSTRUCTIONAL EXPENDITURES SUBTOTAL |
| (equals E11 + E12 + E13 + E14 + E16 + E18) | | | |
| E11A | N | 38 | TEACHER SALARIES REGULAR PROGRAMS |
| E11B | N | 39 | TEACHER SALARIES SPECIAL EDUCATION PROGRAMS |
| E11C | N | 40 | TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS |
| E11D | N | 41 | TEACHER SALARIES OTHER EDUCATION PROGRAMS |
| E2 | N | 42 | INSTRUCTIONAL EXPENDITURES TEXTBOOKS |
| E212 | N | 43 | SUPPORT EXPENDITURES SALARIES STUDENT SUPPORT SERVICES |
| E213 | N | 44 | SUPPORT EXPENDITURES SALARIES INSTRUCTIONAL STAFF SUPPORT |
| E214 | N | 45 | SUPPORT EXPENDITURES SALARIES GENERAL ADMINISTRATION |
| E215 | N | 46 | SUPPORT EXPENDITURES SALARIES SCHOOL ADMINISTRATION |

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| **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) | | | |

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| **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 |

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| **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 |

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| **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 |

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| --- | --- | --- | --- |
| **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 |

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| --- | --- | --- | --- |
| **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 |

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**.]

**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

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.]

**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

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.]

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 abbreviation1 | ANSI  state code2 | State or State  jurisdiction abbreviation1 | | ANSI  state code2 |
| 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).

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

## 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

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 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

## 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

## 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

## 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.

## 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.)

## 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

## 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

## 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)

1. Property Only $

If applicable, please specify program name(s)

## District Activities vs. Student Activities

**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](http://nces.ed.gov/pubs2009/fin_acct/chapter8_1.asp)  [School Systems: 2009 Edition.](http://nces.ed.gov/pubs2009/fin_acct/chapter8_1.asp)

## Does your state report District Activities?

* + Yes
  + No

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

.

## American Reinvestment and Recovery Act (ARRA)

1. **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:

.

## 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:

.

## 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).

## Do you have ARRA expenditures for Instruction?

* + Yes
  + No

## 8a.If no, please explain

1. **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](https://surveys.nces.ed.gov/ccdnpefs/Resources.asp) (p. 22).

## 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

## Prekindergarten (PK) Data

1. **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

1. **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

## NPEFS Average Daily Attendance (ADA)

1. **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**

1. **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

1. **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:

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

Are these amounts reported in NPEFS?

If yes, where are these amounts reported in NPEFS?

Q. 2.a

How are these amounts reported in F-33?

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| State or jurisdiction | Q. 1 | Q. 2 | Revenues | Expenditures | Q. 3 |
| 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 |

See notes at end of exhibit.

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

Do local education agencies in your state receive Direct Program Support/State Payments on Behalf monies from the state?

Are these amounts reported in NPEFS?

If yes, where are these amounts reported in NPEFS?

Q. 2.a

How are these amounts reported in F- 33?

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| State or jurisdiction | Q. 1 | Q. 2 | Revenues | Expenditures | Q. 3 |
| South Carolina  South Dakota | Yes  Yes | Yes  Yes | Yes  Yes | Yes  Yes | State totals District-by- district |
| Tennessee  Texas | No  Yes | †  Yes | †  Yes | †  Yes | †  District-by- district |
| Utah | No | † | † | † | † |
| Vermont | Yes | Yes | Yes | Yes | District-by- district |
| Virginia | No | † | † | † | † |
| Washington West Virginia  Wisconsin | No Yes  Yes | † Yes  Yes | † Yes  † | † Yes  Yes | †  District-by- district Amounts not reported in F-33 |
| Wyoming | No | † | † | † | † |
| Other jurisdictions American Samoa | No | † | † | † | † |
| Guam Commonwealth of the Northern Mariana Islands | No  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.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 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)  Q.4.b.1 | Transportation for Public School Students (Property only) Q.4.b.2 |
| Alabama Alaska Arizona Arkansas | †  $0  † 0 | †  $0  † 0 | †  $0  † 0 | †  $0  † 0 |
| California | 0 | 0 | 0 | 0 |
| Colorado Connecticut Delaware District of Columbia Florida | † 0  †  † 0 | † 0  †  † 0 | † 0  †  † 0 | † 0  †  † 0 |
| Georgia Hawaii Idaho | 0  † 0 | 0  † 0 | 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 Michigan Minnesota | 0  † 0 | 0  † 0 | 0  † 0 | 0  † 0 |
| Mississippi | 51,837 | 0 | 0 | 0 |
| Missouri Montana Nebraska Nevada New Hampshire | †  †  †  †  0 | †  †  †  †  0 | †  †  †  †  0 | †  †  †  †  0 |
| New Jersey New Mexico New York North Carolina North Dakota | 0  † 238,048,960  †  † | 0  † 0  †  † | 0  † 2,838,239,642  †  † | 0  † 0  †  † |
| Ohio Oklahoma Oregon Pennsylvania | † 0  † 0 | † 0  † 0 | † 0  † 0 | † 0  † 0 |
| Rhode Island | 0 | 0 | 0 | 0 |

See notes at end of exhibit.

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) Textbooks for

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| State or jurisdiction | 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) Q.4.b.1 | Transportation  for Public School Students (Property only) Q.4.b.2 |
| South Carolina | $32,987,008 | $0 | $80,561,613 | $25,471,768 |
| South Dakota Tennessee Texas  Utah | 0  † 176,469,069  † | 0  †  † | 0  † 19,542,860  † | 0  †  † |
| Vermont Virginia Washington West Virginia | 0  †  † 0 | 0  †  † 0 | 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.

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)

If you are reporting Direct Program Support expenditures

Employee Benefits for Public School Employees

Q.4.c

for Employee Benefits, please indicate the general categories of benefits these expenditures support Q.4.d

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| State or jurisdiction | 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  Kentucky | 314,466,992  978,781,672 | 0  0 | Yes  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.

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)

If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the

Employee Benefits for Public School Employees

Q.4.c

general categories of benefits these expenditures support

Q.4.d

State or jurisdiction

Non-Property

Q.4.c.1

Property

Q.4.c.2 Retirement

Health

Insurance Other

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| New Jersey New Mexico  New York North Carolina North Dakota | $949,015,669  †  12,988,986,916  †  † | $0  †  0  †  † | Yes  †  Yes  †  † | †  †  Yes  †  † | †  †  Yes. Workers compensation, life insurance, unemployment insurance, disability insurance  †  † |
| 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.

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  California | 0  0 | 0  0 | 77,597,816  1,275,795,022 | —  Some charter schools | 0  24,237,799 | †  Some charter schools |
| Colorado | 0 | 0 | 0 | †  Child Nutrition programs run by | 0 | †  State Technical High |
| Connecticut | 23,839,096 | 0 | 446,499,495 | state agencies | 13,506,398 | 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 Scholarships | 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 Other | 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.

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 | †  Massachusetts | $0 | † Massachusetts Commonwealth |
| Massachusetts | 0 | 0 | 345,503,516 | Commonwealth charter school current expenditures | 44,165,836 | charter school capital outlay expenditures |
| Michigan  Minnesota | †  0 | †  0 | †  43,670,956 | †  BIA Tribal Schools, Department of Corrections, Faribault Academies, Perpich Center for the Arts, Enrollment Options | †  0 | †  † |
|  |  |  |  | MS School for |  | MS School for Deaf/Blind, Art |
| Mississippi | 5,486,801 | 0 | 15,029,548 | Deaf/Blind, Art School and MSMS | 112,631 | School and MSMS |
| 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 | † 1,614,398,4 | † | † | †  District payments to | † | † |
| New York | 22 | 0 | 930,709,570 | charter schools | 0 | † |
| North Carolina | † | † | † | † | † | † |
| North Dakota | † | † | † | † | † | † |
| Ohio  Oklahoma | †  0 | †  0 | †  165,671,581 | † Commodities/Student Assessment/Career Tech Expenditures for Salaries | †  — | †  — |
| Oregon | † 106,101,36 | † | † | † | † | † |
| Pennsylvania  Rhode Island | 8  0 | 0  0 | 0  0 | †  † | 0  69,648,322 | †  School Housing Aid |
| South Carolina  South Dakota | 0  0 | 0  0 | 1,925,041  6,755,587 | Community Education  Connecting Schools | 0  270,113 | † Connecting Schools |
| Tennessee | † | † | † | † | † | † |

See notes at end of exhibit.

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 |
|  |  |  |  | Amachi, B & M Gates Grant - Tx High |  |  |
|  |  |  |  | School Project Eval, Best Buddies, |  |  |
|  |  |  |  | Campus Turnaround Team Support, |  |  |
|  |  |  |  | Charter School Technical Assist Network, |  |  |
|  |  |  |  | Communities in Schools, Early Childhood |  |  |
|  |  |  |  | Education, Early Childhood School |  |  |
|  |  |  |  | Readiness Program, Early Childhood |  |  |
|  |  |  |  | State Ctr. at UTHSC - School Readiness |  |  |
|  |  |  |  | Model, Early College High School and T- |  |  |
|  |  |  |  | STEM, Educator Excellence Awards |  |  |
|  |  |  |  | Program, Project Share Support Center, |  |  |
|  |  |  |  | Online Teacher Mentor Program, Math |  |  |
|  |  |  |  | and Science Diagnostic Platform |  |  |
|  |  |  |  | Universal Screener, Online Platform |  |  |
|  |  |  |  | Statewide Licenses, FSP- |  |  |
|  |  |  |  | Assessment/HB3, FSP-Funding for the |  |  |
|  |  |  |  | Texas Youth Commission, FSP-Incentive |  |  |
|  |  |  |  | Aid, Funding for Dyslexia, Funding for |  |  |
|  |  |  |  | Regional Education Service Centers, GR- |  |  |
|  |  |  |  | Adult Education, GR-MOE Temporary |  |  |
|  |  |  |  | Assistance for Needy Families, GR- |  |  |
|  |  |  |  | School Lunch Matching, Humanities |  |  |
|  |  |  |  | Texas, Juvenile Justice Alternative |  |  |
|  |  |  |  | Education Program, Non-Ed Community |  |  |
|  |  |  |  | Based Support, Online College Prep |  |  |
|  |  |  |  | (Formerly part of SSI), Reading |  |  |
|  |  |  |  | Diagnostic/TPRI/TEJAS Lee Assessment, |  |  |
|  |  |  |  | Reasoning Mind , Regional Day School - |  |  |
|  |  |  |  | Deaf, Specialty License Plate Fees, |  |  |
|  |  |  |  | Statewide Services for Students with |  |  |
|  |  |  |  | Visual Impairments, Steroid Testing, |  |  |
|  |  |  |  | Student Success Initiative, Supplemental |  |  |
|  |  |  |  | Education and Academic Readiness , |  |  |
|  |  |  |  | Teach for America, TEKS Review and |  |  |
|  |  |  |  | Revision, Texas Academic Innovation, |  |  |
|  |  |  |  | Texas Advanced Placement Incentive, |  |  |
|  |  |  |  | Textbooks and Instructional Materials, |  |  |
| Texas | — | — | $892,222,385 | Virtual School Program, Windham School District | — | — |
| Utah | † | † | † | † | † | † |
| Vermont | $0 | $0 | $0 | † | $0 | † |
| Virginia | † | † | † | † | † | † |

See notes at end of exhibit.

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 |
| Washington  West Virginia | †  $1,840,529 | †  $0 | †  $0 | †  † | †  $20,177,224 | †  Tools for School, 21st Century Technology |
| Wisconsin | 142,418,815 | 0 | 53,398,700 | State charter schools | 0 | † |
| Wyoming | † | † | † | † | † | † |
| Other jurisdictions American Samoa | † | † | † | † | † | † |
| Guam Commonwealth of the Northern Mariana Islands | †  $0 | †  $0 | †  $0 | †  † | †  $0 | †  † |
| Puerto Rico | 55,741,739 | 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.

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.

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.

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 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 |
| 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.

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?  Q.6 | 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 Islands | No | † | † | † | † | All ARRA  Expenditures were reported in FY 2011. |
| Puerto Rico | Yes | † | Yes | † | † | † |
| Virgin Islands | No | † | † | † | † | No ARRA  revenues received in 2012. |

— 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.

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?  Q.8 | 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.

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.)?  Q.7 | If answer is no, please provide an explanation. Q.7.a | Do you have ARRA expenditures for Instruction?  Q.8 | 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 2011. | No | We have no ARRA programs this year. Our funding ended in FY 2011. |
| Guam | Yes | † | Yes | † |
| Commonwealth of the Northern Mariana Islands | No | All ARRA Expenditures were reported in FY 2011. | No | All ARRA Expenditures were reported in FY 2011. |
| 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.

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.

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 2011. | Yes |
| Guam | Yes | † | Yes |
| Commonwealth of the Northern Mariana Islands | No | All ARRA Expenditures were reported in FY 2011. | Yes |
| Puerto Rico | Yes | † | Yes |
| U.S. 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.

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.

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.

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 school. |
| 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.

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, individually. |
| New Hampshire | † | † | † | † | † |
| New Jersey | † | † | † | Yes | Charter schools report their own finance data independent of any school district. |
| 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.

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.

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 Q.12.a | Included in FY 2012 NPEFS Q.12.a | 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.

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 Q.12.a | Included in FY 2012 NPEFS Q.12.a | 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.

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?  Q.13 | If yes, what weight or adjustment do you use with these data when adding them into the state total ADA?  Q.13.a | 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?  Q.14 |
| 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. This result is divided by 1,116 hours to get student FTE. | 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.

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?  Q.13 | If yes, what weight or adjustment do you use with these data when adding them into the state total ADA?  Q.13.a | 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?  Q.14 |
| 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 year. | Yes |
| Wyoming | No | † | Yes |

See notes at end of exhibit.

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?  Q.13 | If yes, what weight or adjustment do you use with these data when adding them into the state total ADA?  Q.13.a | 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?  Q.14 |
| Other Jurisdictions | | | |
| American Samoa | No | † | Yes |
| Guam | No | † | No |
| Commonwealth of the Northern Mariana Islands | No | † | — |
| 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.

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? Q.15 | If you make school-level financial data available on your website, please provide the URL:  Q.15.a |
| Alabama | Yes, except charter schools | — |
| 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 | — |
| Hawaii | Yes, except charter schools | — |
| Idaho | No | † |
| Illinois | No | † |
| Indiana | No | † |
| Iowa | No | † |
| Kansas | No | † |
| Kentucky | Yes, except charter schools | — |
| 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.

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? Q.15 | 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](http://www.tea.state.tx.us/index2.aspx?id=2147495078&amp;menu_id=645&amp;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 schools | — |
| Commonwealth of the Northern Mariana Islands | Yes, except charter schools | — |
| 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.

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | Number |  |  |  |  | Percent |  | |
| Flags |  |  |  |  | Flags |
| Variable | Description | Total | 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.

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | Number |  |  |  |  | Percent |  | |
| Flags |  |  |  |  | Flags |
| Variable | Description | Total | 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.

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | Number |  |  |  |  | Percent |  | |
| Flags |  |  |  |  | Flags |
| Variable | Description | Total | 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.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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 TRANS | 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 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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 AQUI 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 |

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.

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.

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.
  + 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.

Florida

**Fiscal Year:** July 1–June 30

## Notes:

* The decrease in Total Revenue per pupil, Federal Revenue Subtotal, Grants-in-Aid from Federal Government though 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

## 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

## 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.
  + 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.
  + 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.
  + 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 bans 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.

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

## 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

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.
* 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

* + 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

* + 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

* + 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.
  + 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 OEPB 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.
* 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.

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.
  + 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 it 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.

**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 Act of 1965. | |
| **TYPE/PRINT NAME OF AUTHORIZED OFFICIAL** | **SIGNATURE OF AUTHORIZED OFFICIAL** |
|  |  |
| **TITLE** |  |
|  |  |

**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** |  |  |

**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) |  |  |

**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.]** |  |  |

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

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

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

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

**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).]** |  |  |

**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)** |  |  |

|  |  |  |
| --- | --- | --- |
| **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).]** |  |  |

a. Tuition from Individuals (1310)

b. Transportation Fees from Individuals (1410)

c. Title I Expenditures

[As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]

d. Title I Carryover Expenditures

e. Title V, Part A Expenditures

[As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]

f. Title V, Part A Carryover Expenditures

[Include carryover expenditures from Title V, Part A (as defined in the No Child Left Behind Act of 2001).]

g. Food Services Revenues (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**

**SECTION 7**

**EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE**

**(SPPE)**

**Current Amount Flag**

|  |  |  |
| --- | --- | --- |
| **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? oYes oNo** |  | |
|  | | |
| **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 |  |  |

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. [↑](#footnote-ref-1)
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. [↑](#footnote-ref-2)
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. [↑](#footnote-ref-3)
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. [↑](#footnote-ref-4)
5. Letters “b” through “z” are used for internal version control. [↑](#footnote-ref-5)
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). [↑](#footnote-ref-6)
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.” [↑](#footnote-ref-7)
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. [↑](#footnote-ref-8)
9. <http://www.recovery.gov/About/Pages/The_Act.aspx>; retrieved December 15, 2011. [↑](#footnote-ref-9)
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. [↑](#footnote-ref-10)
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. [↑](#footnote-ref-11)
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 1of the federal fiscal year. [↑](#footnote-ref-12)
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). [↑](#footnote-ref-13)
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. [↑](#footnote-ref-14)
15. The accrued annual requirement contribution liability is the difference between actuarially determined contributions and actual paymentsmade to the pension fund. [↑](#footnote-ref-15)
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. [↑](#footnote-ref-16)
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. [↑](#footnote-ref-17)
18. Fully reporting states must have positive values for all fields. [↑](#footnote-ref-18)
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. [↑](#footnote-ref-19)