



**U.S. Department of Education**  
Institute of Education Sciences

**NPEFS 2016-2018:  
Common Core of Data  
(CCD)  
National Public  
Education Financial  
Survey**

**Supporting Statement  
Part B**

**OMB# 1850-0067 v.14**

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**National Center for Education Statistics  
(NCES)**

## **Part B. Collections of Information Employing Statistical Methods**

### **B.1. Potential respondent universe**

The National Public Education Financial Survey (NPEFS) provides state aggregate finance data for revenues and expenditures for public elementary and secondary education. The data file is organized by state or jurisdiction and contains revenue data by funding source, expenditure data by function and object,<sup>1</sup> and average daily attendance (ADA) data. The file also includes total student membership data from the CCD State Nonfiscal Survey of Public Elementary/Secondary Education files.

The universe consists of 50 states, the District of Columbia, American Samoa, Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico, and the U.S Virgin Islands. SEAs from each of the 50 states and the outlying territories listed above report state aggregate finance data to the NPEFS program. The survey response has been 100 percent in almost every year of the NPEFS's history (Guam did not report in 2002–03 and 2004–05).

SEAs appoint state fiscal coordinators to work with the National Center for Education Statistics (NCES) and the U.S. Census Bureau (Census) to provide accurate and comparable data across states and jurisdictions. Although the respondents are experts in their states, there are opportunities for potential error, either through technical errors in processing the data or misinterpretation of the definition of a survey item. Over the life of the CCD survey system, staff members have developed a series of data and edit checks designed to flag these errors for review by the respondent and action by the CCD team. These edits rely on internal logic checks, consistency within specified tolerances over time, and consistency within a given state and type of unit. Among other tests, the data and edits checks include sum checks, comparison of records layouts against the previous FY data file, comparisons of membership between the state non-fiscal files and the NPEFS file, comparison of min/max/mean of all numeric data items to ensure the percentage changes of the means between the previous and current year's data are in a reasonable range, and checks for whether the percentage increase (or decrease) of every item is within a reasonable range. Pursuant to NCES Statistical Standard 4-1, the data are “checked for credibility based on range tolerances to determine if responses fall within a pre-specified reasonable range and are properly documented.” The data are also checked “for consistency based on checks across variables within individual records for non-contradictory responses.” The NPEFS staff prepares an edit report that includes the results from these tests. Notification of any arithmetic errors and comments containing NCES' understanding of specific missing data items are also included with the edit report.

States are asked to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from the previous year's data. The CCD survey staff may make requests for clarification, reconciliation, or other inquiries concerning the data to the SEAs. SEAs can respond directly to these requests for clarification and/or reconciliation or may on their own initiative resubmit data to resolve data issues. Data that remain missing or uncorrected are imputed based on values derived from other “fully reporting” states or other related data elements from within the state.

### **B.2. Procedures for the collection of information**

Each state's Chief State School Officer appoints the state CCD fiscal coordinator to work with NCES and

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<sup>1</sup> *Function* is defined as a category of expenditure defining the activity supported by the service or commodity bought. *Object* is defined as a category of expenditure defining the service or commodity bought. 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.

Census to provide accurate and comparable (across states and jurisdictions) data. NCES and Census provide annual training workshops for state fiscal coordinators that are designed to improve the efficiency and efficacy of reporting NPEFS data. The annual workshops include an overview of the NPEFS survey reporting and editing processes; detailed information about the data items that comprise the survey; and discussion of how to coordinate the NPEFS survey with state data systems. The annual fiscal workshops for state fiscal coordinators are in-depth training sessions held each summer at the NCES Summer Data Conference. In addition, new fiscal coordinator training sessions are held each Spring for new State fiscal coordinators, including an overview of the NPEFS and F-33 surveys, clarification of data item definitions, advice for submitting data, and a summary of the editing and review process at Census and NCES.

NCES also uses an electronic listserv to communicate with the state fiscal coordinators and allow for communication among state fiscal coordinators.

In addition to the state fiscal coordinator, each SEA assigns a certifying official<sup>2</sup> who certifies that the data constitute a true and full report for their state of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools.

Prior to the new fiscal year survey, NCES and Census produce the Fiscal Data Plan, which documents state-specific information about how certain revenues and expenditures are reported and any changes to reporting from prior years, and is also used to determine SEAs' ability to potentially report additional data variables in the future. All responses are compiled into a spreadsheet and are used during data analysis.

SEAs may submit data via the World Wide Web ("Web") using the interactive survey form at: <http://surveys.nces.ed.gov/ccdnpefs>.<sup>3</sup> A certification form also may be printed from the Web site, signed by the authorizing official, and mailed to the Governments Division of the Census Bureau. This signed form must be mailed within five business days of the Web form data submission.

SEAs have one year to amend their NPEFS data submission for previous FY data, provided that the revisions are received by August 15<sup>th</sup> of a given year. NPEFS data submissions are first accepted in late January of each year. The mandatory deadline for the final submission of all data, including any revisions to previously submitted data for the prior fiscal year is August 15<sup>th</sup> of each year.

Any resubmissions of the prior FY data or new FY data by SEAs in response to requests for clarification, reconciliation, or other inquiries by NCES or Census must be completed by the first Tuesday after the Labor Day. All outstanding data issues must be reconciled and/or resolved by the SEAs, NCES, and Census prior to the first Tuesday after the Labor Day of a given year. The data submission procedures are set forth in the NPEFS instruction manual, which can be accessed at <https://surveys.nces.ed.gov/ccdnpefs/pdf/NPEFSManual.pdf> (also see Appendix A).

After an SEA submits the 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, and adequate comments from respondents explaining their data. The staff prepares an edit report that includes the results from these tests. States are asked via email to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from the previous year's data. The CCD survey staff may make

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<sup>2</sup> NCES requests that the certifying official be a fiscal official at the highest level in the SEA. The individual designated as the authorized state official must have been approved in writing by the Chief State School Officer (CSSO) (NCES 2012).

<sup>3</sup> "Department of Education, Submission of Data by State Educational Agencies; Submission Dates for State Revenue and Expenditures Reports for Fiscal Year (FY) 2015, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports." 80 Federal Register 246 (23 December 2015) pp. 79871-72.

requests for clarification, reconciliation, or other inquiries concerning the data to the SEAs. SEAs can respond directly to these requests for clarification and/or reconciliation or may on their own initiative resubmit data to resolve data issues.

Once the reported data have been edited, NCES applies an imputation procedure to missing variables. Imputation is a procedure that uses available information and some assumptions to derive substitute values for missing values in a data file (NCES 2003). NCES and Census work with SEAs to determine the most appropriate imputation methodology rules to apply. SEAs inform NCES and Census where data are included so that funds can be deducted and distributed appropriately. SEAs review the results of the imputations imposed and certify reasonableness of the imputed values to the best of their knowledge based on their available data. After the imputation process is complete, Census creates data files for the current and prior fiscal years, and uploads these files to the NCES member site for review. The NCES member site allows Census to transfer data to NCES in a secure environment.

### **B.3. Methods to maximize response and address nonresponse**

Survey unit response is typically 100 percent. The primary reason for the historically high response rate is that in addition to using the SPPE data as general information on the financing of elementary and secondary education, the Secretary uses these data directly in calculating allocations for certain formula grant programs, including the 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.

When there is item non-response, Census contacts the state fiscal coordinator in an attempt to obtain the appropriate figure. Often, states report aggregate revenues and expenditure amounts but may leave missing the detailed items that make up those amounts. Most of the imputations employed are done to distribute these aggregate amounts to the detailed items. If the state education agency is unable to report item level, detail that item is imputed. A missing response on the survey is imputed if the item is among those that NCES and Census believe to exist in every state.

Currently, the Herriot imputation methodology is used to impute for missing items. For an allocation, the Herriot method calculates the average proportion of the total from the states for each of the detailed variables. This average is divided by the sum of the averages from each of the detailed variables and is rescaled to 1 by dividing by the sum of the detail averages. Imputations modify values for cases or records where data are not reported (missing) or are incorrectly reported. In some cases a state may not be able to track funds for a certain program or purpose. When these data elements are imputed, survey staff also increases the appropriate totals and subtotals to include the imputed data element. In other cases, states are able to provide a subtotal but are unable to provide more specific details. The imputed allocation of these subtotals does not affect the totals or subtotals.

Once the imputations have been applied to the NPEFS data, NCES asks all reporting SEA's with imputed values to review and approve the imputation before the file is released. Most of the imputation rules have been implemented in the same states for several consecutive years. If SEAs have reason to believe the initial imputation is not a reasonable representation of their data, the state may make corrections to their data or report the missing variables. Once this process is complete, a second round of imputations is applied to any remaining missing variables. Re-reporting by one or more states does cause slight shifts in the averages used in imputation. However, once an SEA approves their imputed data, the imputations are not changed unless the SEA re-reports their data. Furthermore, in revised version of the NPEFS file, imputations are only applied to missing data for states that update their data submission for that fiscal

year. NCES and Census have reviewed the difference it would make in the data if all variables were re-imputed and found that the differences in the resulting data were not large enough to justify asking SEAs to re-review and re-approve imputations that had previously been accepted. The data flag section of the NPEFS data file identifies data items that have been imputed. The imputed NPEFS dataset is used in reports and in calculating allocations for certain formula grant programs.

#### **B.4. Tests of procedures to be undertaken**

In 2011, NCES and Census began conducting a research project to investigate alternative methods of imputation to be implemented in the NPEFS. This research compared the current method (Herriot) of imputation to several alternative methods: Time Series, Regression, Growth Rate, Prior Year Distribution, and various alternate Herriot methods. This research used the NPEFS final imputed data from fiscal years 1998 to 2008 as control datasets and subject matter analyst's expertise to provide insight on which imputation methods were appropriate for testing. The results of the study appeared to indicate that the Herriot method and a time series method would provide the lowest mean square errors, but it was difficult to determine if the results were biased by the use of datasets that had used the Herriot method for imputation as a control group. Because of the limited number of observations and the specificity of the data for each state, it is difficult to design a control dataset against which to compare the results of each method. Hence the results of the study were inconclusive. Because of the sensitivity to how NPEFS data are used in funding allocations, NCES has decided to continue using the Herriot method until the method can be further reviewed.

Items are not added to the NPEFS survey unless a substantial majority (usually two-thirds or more) of respondents say that they can provide the item within 1 year of its introduction. This information is gathered during the annual Fiscal Coordinator training and at EIMAC meetings. State Fiscal Coordinators also have the opportunity to respond on-line to proposals for new items.

#### **B.5. Individuals consulted on statistical aspects of the design**

The individuals consulted on the statistical aspects of the NPEFS survey include Carma Hogue, Assistant Division Chief for Statistical Research and Methodology, U.S. Department of Commerce, Census Bureau [(301)763-4882, [carma.ray.hogue@census.gov](mailto:carma.ray.hogue@census.gov)]. Statistical aspects are also monitored by William Sonnenberg, Statistician, NCES [(202) 502-7453, [william.sonnenberg@ed.gov](mailto:william.sonnenberg@ed.gov)]. Data collection is overseen by Stephen Cornman, Statistician, Common Core of Data, NCES [(202) 502-7338, [stephen.cornman@ed.gov](mailto:stephen.cornman@ed.gov)].

## Part C. National Public Education Finance Survey (NPEFS)

### C.1. Discussion of Survey Items

The NPEFS is a web-based survey that respondents (SEA Fiscal Coordinators) complete following the account classifications in NCEs's handbook, *Financial Accounting for Local and State School Systems: 2014 Edition*. Crosswalk software is provided to any state whose chart of accounts differs from these standards. Respondents are also asked to reply to questions in a Data Plan. These responses help us to understand and process the data, and are published in the file documentation on the web.

NPEFS Contents: The NPEFS is intended to present all revenues and expenditures within a state for public elementary and secondary education. The survey's contents are discussed very generally; more detail is given in the survey form itself.

Contact Information: The survey asks for the name of the state, the person completing the survey, his or her telephone number, and requires certification by an authorized official because the state data are used in Title I allocations.

Revenues: Revenue is an increase in net worth that does not have to be repaid. Total revenue is the sum of revenue from four major sources: local, intermediate, state, and federal (not all states have an intermediate revenue source between the state and local levels). Other sources of revenue (e.g., interest from bonds, sale of school property) are reported but not used in calculating total revenue. Revenues are reported in Revenue sections I through V of the NPEFS.

Expenditures: Expenditure is a decrease in net worth. On NPEFS, it is reported by function and object. These are reported in Expenditure sections I through XI of NPEFS:

*Function* describes the activity for which a service or material object was acquired. The five broad functions in the NPEFS are:

- Instruction—activities dealing directly with the interaction between teachers and students;
- Support Services—administrative, technical and logistical services that facilitate instruction (e.g., guidance counselors);
- Operation of Non-instructional Services—activities providing non-instructional services to students or the community (e.g., food services, community swimming pool);
- Facilities Acquisition and Construction—acquiring land and buildings, constructing, remodeling, installing major service systems (e.g., central heating/air conditioning);
- Debt Service—servicing long-term debt, payments of principal and interest.

*Object* describes the service or commodity that is obtained through expenditure. There are seven major categories in the NPEFS:

- Personal Services—Salaries;
- Personal Services—Employee Benefits;
- Purchased Services: Professional and Technical Services (e.g., architect's fee), Property Services (example, utilities, cleaning services), and Other Purchased Services (e.g., property insurance, printing costs)
- Supplies (items that are consumed or worn out);
- Property (e.g., land, buildings, equipment);
- Debt-Related Expenditures (e.g., interest on bonds);
- Other or unspecified objects.

Expenditure items on the NPEFS are combinations of function and object. For example, the Instruction function includes expenditures for salaries, benefits, purchased services, supplies, property, etc. Totals are

reported for current expenditures and total expenditures (sections V and XI, respectively). Current expenditures are those for day-to-day operation of schools. They exclude debt repayment, capital outlays such as construction, and programs outside the scope of PK–12 education. Total current expenditures include all expenditures.

The two new variables for the FY 2016 collection include current expenditures from Federal, State, and local funds disaggregated by source of funds, including:

1. Current Expenditures Paid from State and Local funds (plus Federal funds intended to replace local tax revenues).
2. Current Expenditures Paid from Federal funds.

The Current Expenditures Paid from State and Local funds combined (plus Federal funds intended to replace local tax revenues) may not include funds received from private sources. \_

Exclusions: Section VI of the NPEFS contains the items that are to be excluded in calculating state per pupil expenditure (SPPE). These include such items as tuition or transportation fees paid by individuals, Title I carryover expenditures, and revenues from food services, student activities, summer school, and the sale of textbooks. NCES computes net current expenditure as defined by the Hawkins-Stafford Education amendments of 1988 (P.L. 100-297).

Average Daily Attendance (section XIV): This is collected for calculating SPPE for Title I and other program uses. States report average daily attendance as defined by state law; or, absent state law, as defined by NCES per federal law [see 20 U.S.C §7801 (1)].

State Per Pupil Expenditure (section XIV). This is computed by NCES and used for calculating Federal entitlements under title I, Impact Aid, and other Federal programs. SPPE is defined in section 9101(2) of the Elementary and Secondary Education Act of 1965 (ESEA), as amended [20 U.S.C. 7801(2)].

## **References for C-1.**

Allison, G.S. (2015). *Financial Accounting for Local and State School Systems: 2014 Edition* (NCES 2015–347). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved March 31, 2015, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>.

U.S. Department of Education, National Center for Education Statistics. (2014). *NCES Statistical Standards* (NCES 2014-097). Washington, DC: U.S. Government Printing Office. Retrieved May 22, 2014, from <http://nces.ed.gov/statprog/2012/>.

## **C.2. Sample Tables**

The sample tables below give an idea of the statistical uses of the National Public Education Finance Survey. The data are reported annually in CCD publications and publications such as the Digest of Education Statistics. The analysis consists of straightforward tabulations of totals and subtotals, percentages, and ratios.

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2012

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local <sup>1</sup>	State	Federal	Total	Total current <sup>2</sup>	Capital outlay <sup>3</sup>	Other <sup>5</sup>
<b>United States<sup>4</sup></b>	<b>\$600,488,586</b>	<b>\$267,992,581</b>	<b>\$271,452,810</b>	<b>\$61,043,194</b>	<b>\$601,766,981<sup>5</sup></b>	<b>\$527,096,473<sup>5</sup></b>	<b>\$48,773,386<sup>5</sup></b>	<b>\$25,897,122<sup>5,6</sup></b>
Alabama	7,099,553	2,326,690	3,934,577	838,285	7,229,299	6,386,517	582,173	260,608
Alaska	2,496,679	523,711	1,618,975	353,993	2,486,951	2,292,205	145,341	49,405
Arizona	9,305,199	4,125,669	3,804,900	1,374,629	9,179,262 <sup>5</sup>	7,974,545 <sup>5</sup>	922,249	282,469 <sup>5</sup>
Arkansas	5,284,555	1,861,878	2,723,740	698,938	5,393,330 <sup>5</sup>	4,606,995 <sup>5</sup>	625,078	161,258
California	65,808,329	20,468,083	37,079,384	8,260,861	67,933,295	57,975,189 <sup>5</sup>	6,693,286 <sup>5</sup>	3,264,821
Colorado	8,698,810	4,210,060	3,765,940	722,810	8,548,413	7,341,585	706,236	500,591
Connecticut	10,274,602	5,760,869	3,978,525	535,208	10,305,777 <sup>5</sup>	9,344,999 <sup>5</sup>	680,346 <sup>5</sup>	280,432 <sup>5</sup>
Delaware	1,871,464	539,316	1,096,243	235,905	1,978,562	1,751,143	160,864	66,556
District of Columbia	2,073,564	1,865,315	+	208,249	1,880,466	1,466,888	350,947 <sup>5</sup>	62,632
Florida	23,988,519	12,163,720	8,702,310	3,122,488	25,827,411 <sup>5</sup>	22,732,752 <sup>5</sup>	1,837,262	1,257,396
Georgia	17,620,300	8,166,229	7,533,980	1,920,092	17,465,095 <sup>5</sup>	15,623,633 <sup>5</sup>	1,566,185	275,277
Hawaii	2,535,039	55,057	2,161,254	318,728	2,431,422	2,187,480	124,096	119,846
Idaho	2,062,254	480,391	1,302,949	278,914	2,052,295	1,854,556	135,343	62,396
Illinois	29,165,373	17,373,101	9,385,630	2,406,643	28,197,052 <sup>5</sup>	25,012,915 <sup>5</sup>	2,169,707 <sup>5</sup>	1,014,431
Indiana	11,940,988	4,280,730	6,510,737	1,149,521	11,412,416 <sup>5</sup>	9,978,491 <sup>5</sup>	943,637	490,288
Iowa	6,038,962	2,831,524	2,681,029	526,409	6,021,744	4,971,944	905,980	143,821
Kansas	5,796,537	2,101,775	3,209,527	485,235	5,759,773	4,871,381	682,546	205,847
Kentucky	7,086,717	2,274,008	3,841,443	971,266	7,394,709	6,360,799	770,827	263,084
Louisiana	8,412,167	3,350,878	3,602,717	1,458,572	8,457,692 <sup>5</sup>	7,544,782 <sup>5</sup>	744,610	168,301
Maine	2,556,186	1,300,156	1,022,269	233,761	2,536,202 <sup>5</sup>	2,330,842 <sup>5</sup>	121,421	83,939
Maryland	13,744,621	6,904,078	5,980,909	859,635	13,204,777	11,846,681	1,166,856	191,240
Massachusetts	15,835,037	8,568,699	6,206,699	1,059,639	15,572,302	14,151,659	1,117,722	302,920
Michigan	18,751,262	6,019,657	10,700,372	2,031,233	19,056,799	16,485,178	1,376,616	1,195,005
Minnesota	10,989,685	3,146,814	7,044,954	797,917	10,938,012 <sup>5</sup>	9,053,021 <sup>5</sup>	1,069,044 <sup>5</sup>	815,946
Mississippi	4,441,163	1,450,312	2,195,730	795,121	4,341,018	3,972,787	270,440	97,791
Missouri	10,221,689	5,912,203	3,275,438	1,034,047	10,173,456	8,719,925	894,459 <sup>5</sup>	559,072
Montana	1,622,721	634,244	770,180	218,297	1,654,625	1,504,531	120,771	29,324
Nebraska	3,778,749	2,252,076	1,167,743	358,930	3,795,271	3,356,734	348,343 <sup>5</sup>	90,194 <sup>5</sup>
Nevada	4,137,704	2,357,529	1,366,314	413,861	4,164,339	3,574,233	327,173	262,933
New Hampshire	2,864,747	1,644,043	1,031,778	188,927	2,856,080	2,643,256	159,998	52,826
New Jersey	26,590,517	14,656,818	10,507,939	1,425,761	26,131,462	24,391,278	912,022	828,162
New Mexico	3,611,545	615,688	2,455,787	540,071	3,559,706	3,039,423	516,030	4,253
New York	58,645,470	31,557,937	23,131,272	3,956,260	58,096,880 <sup>5</sup>	52,460,494 <sup>5</sup>	2,097,414	3,538,973
North Carolina	13,113,012	3,356,157	7,877,949	1,878,905	13,060,157	12,303,426	683,545	73,186
North Dakota	1,296,813	472,886	653,842	170,085	1,280,669	1,098,090	160,058	22,522
Ohio	22,886,511	10,567,575	10,132,936	2,186,000	23,186,166	19,701,810	2,467,639	1,016,717
Oklahoma	5,862,837	2,185,878	2,882,879	794,080	5,748,976	5,170,978	496,205	81,793
Oregon	6,172,422	2,515,397	3,038,044	618,981	6,178,860	5,389,273	448,212	341,375
Pennsylvania	26,807,485	15,011,068	9,594,823	2,201,593	26,596,835	23,190,198	1,822,156	1,584,480
Rhode Island	2,278,095	1,214,297	846,435	217,363	2,317,889	2,167,450	36,926	113,513

See notes at end of table.



Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2012—Continued

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local <sup>1</sup>	State	Federal	Total	Total current <sup>2</sup>	Capital outlay <sup>3</sup>	Other <sup>5</sup>
<b>United States<sup>4</sup></b>	<b>\$600,488,586</b>	<b>\$267,992,581</b>	<b>\$271,452,810</b>	<b>\$61,043,194</b>	<b>\$601,766,981<sup>6</sup></b>	<b>\$527,096,473<sup>6</sup></b>	<b>\$48,773,386<sup>6</sup></b>	<b>\$25,897,122<sup>6,7</sup></b>
South Carolina	8,041,045	3,498,848	3,670,717	871,480	7,956,070	6,600,733	889,986	465,351
South Dakota	1,303,055	686,756	400,362	215,937	1,302,875	1,100,100	172,738 <sup>6</sup>	30,037
Tennessee	8,979,871	3,656,845	4,059,869	1,263,157	9,295,241	8,351,056	664,129	280,056
Texas	49,533,579	22,880,330	20,341,491	6,311,758	49,991,336	41,067,619	5,536,572	3,387,145
Utah	4,619,102	1,739,603	2,418,166	461,333	4,790,073	3,779,760	746,262	264,051
Vermont	1,644,282	64,787	1,451,850	127,644	1,568,294	1,497,093	46,009	25,192
Virginia	14,659,153	7,738,618	5,564,497	1,356,037	14,730,695	13,403,576	1,078,786	248,334
Washington	11,844,779	3,786,633	7,001,099	1,057,047	12,052,898 <sup>6</sup>	10,054,077 <sup>6</sup>	1,545,989	452,832
West Virginia	3,556,656	1,053,510	2,069,942	433,205	3,409,105 <sup>6</sup>	3,275,246 <sup>6</sup>	69,611	64,248
Wisconsin	10,879,541	5,119,983	4,806,328	953,230	10,609,035 <sup>6</sup>	9,704,932 <sup>6</sup>	450,303	453,800
Wyoming	1,659,641	664,154	850,339	145,148	1,655,911	1,432,216	213,240	10,455
Other jurisdictions								
American Samoa	99,334	271	10,528 <sup>8</sup>	88,536	95,015	80,105	13,022	1,888
Guam	307,591	232,741	+	74,850	307,068	290,575	13,369	3,124
Commonwealth of the								
Northern Mariana Islands	65,214	+	31,880 <sup>8</sup>	33,334	71,875	68,775	1,186	1,913
Puerto Rico	3,374,611	62	2,221,384 <sup>8</sup>	1,153,166	3,500,379	3,351,423	61,262	87,694
U.S. Virgin Islands	221,673	183,774	+	37,899	185,853 <sup>9</sup>	183,333	86 <sup>6</sup>	2,434

† Not applicable.

<sup>1</sup>Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

<sup>2</sup>Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>3</sup>Capital outlay includes expenditures on property and construction of facilities.

<sup>4</sup>U.S. totals include the 50 states and the District of Columbia.

<sup>5</sup>Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public education.

<sup>6</sup>Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

<sup>7</sup>Value contains imputation for missing data.

<sup>8</sup>Reported state revenue data are revenues received from the central government of the jurisdiction.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "National Public Education Financial Survey," fiscal year 2012, Provisional Version 1a.

Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2012

State or jurisdiction	School Year 2011-2012 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Support services <sup>2</sup>											
		Total	Instruction	Total support services	Student support services <sup>4</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>49,414,846</b>	<b>\$10,667<sup>7</sup></b>	<b>\$6,495<sup>7</sup></b>	<b>\$3,721<sup>7</sup></b>	<b>\$594<sup>7</sup></b>	<b>\$495<sup>7</sup></b>	<b>\$214<sup>7</sup></b>	<b>\$585<sup>7</sup></b>	<b>\$1,008<sup>7</sup></b>	<b>\$464<sup>7</sup></b>	<b>\$361<sup>7</sup></b>	<b>\$429<sup>7</sup></b>	<b>\$22</b>
Alabama	744,621	8,577	4,966	3,015	495	388	195	529	781	443	185	595	0
Alaska	131,167	17,475	9,645	7,286	1,466	1,148	254	1,058	2,166	531	663	477	68
Arizona	1,080,319	7,382 <sup>7</sup>	4,035 <sup>7</sup>	2,970 <sup>7</sup>	532 <sup>7</sup>	379 <sup>7</sup>	124 <sup>7</sup>	385 <sup>7</sup>	927 <sup>7</sup>	328 <sup>7</sup>	295 <sup>7</sup>	375	1
Arkansas	483,114	9,536 <sup>7</sup>	5,396 <sup>7</sup>	3,586 <sup>7</sup>	489 <sup>7</sup>	799 <sup>7</sup>	236 <sup>7</sup>	481 <sup>7</sup>	933 <sup>7</sup>	372 <sup>7</sup>	277 <sup>7</sup>	542 <sup>7</sup>	11
California	6,214,204	9,329 <sup>7</sup>	5,606 <sup>7</sup>	3,317 <sup>7</sup>	494 <sup>7</sup>	555 <sup>7</sup>	90 <sup>7</sup>	617 <sup>7</sup>	929 <sup>7</sup>	226 <sup>7</sup>	406 <sup>7</sup>	383	24
Colorado	854,265	8,594	4,948	3,297	422	475	146	583	822	258	591	307	43
Connecticut	554,437	16,855 <sup>7</sup>	10,659 <sup>7</sup>	5,650 <sup>7</sup>	1,069 <sup>7</sup>	502 <sup>7</sup>	340 <sup>7</sup>	976 <sup>7</sup>	1,518 <sup>7</sup>	853 <sup>7</sup>	392 <sup>7</sup>	408 <sup>7</sup>	138
Delaware	128,946	13,580	8,659	4,466	575	246	197	711	1,418	680	640	456	0
District of Columbia	73,911	19,847	11,301	7,720	706	748	1,050	1,742	1,741	1,295	438	783	43
Florida	2,668,156	8,520 <sup>7</sup>	5,196 <sup>7</sup>	2,915 <sup>7</sup>	370 <sup>7</sup>	542 <sup>7</sup>	75 <sup>7</sup>	473 <sup>7</sup>	887 <sup>7</sup>	354 <sup>7</sup>	215 <sup>7</sup>	409	0
Georgia	1,685,016	9,272 <sup>7</sup>	5,734 <sup>7</sup>	3,009 <sup>7</sup>	428 <sup>7</sup>	477 <sup>7</sup>	122 <sup>7</sup>	557 <sup>7</sup>	690 <sup>7</sup>	417 <sup>7</sup>	317 <sup>7</sup>	503	27
Hawaii	182,706	11,973	6,861	4,431	1,125	425	58	731	1,375 <sup>7</sup>	415	301	681	0
Idaho	279,873	6,626	3,996 <sup>7</sup>	2,272 <sup>7</sup>	370 <sup>7</sup>	264 <sup>7</sup>	153 <sup>7</sup>	375 <sup>7</sup>	612 <sup>7</sup>	332 <sup>7</sup>	166 <sup>7</sup>	357 <sup>7</sup>	1
Illinois	2,082,457	12,011 <sup>7</sup>	7,233 <sup>7</sup>	4,405 <sup>7</sup>	802 <sup>7</sup>	482 <sup>7</sup>	497 <sup>7</sup>	610 <sup>7</sup>	1,039 <sup>7</sup>	565 <sup>7</sup>	409 <sup>7</sup>	373	0
Indiana	1,040,765	9,588 <sup>7</sup>	5,640 <sup>7</sup>	3,517 <sup>7</sup>	459 <sup>7</sup>	365 <sup>7</sup>	243 <sup>7</sup>	562 <sup>7</sup>	1,067 <sup>7</sup>	582 <sup>7</sup>	240 <sup>7</sup>	431	0
Iowa	495,870	10,027	6,164	3,397	560	482	255	578	854	374	295	456	9
Kansas	486,108	10,021	6,090	3,457	593	419	296	576	938	394	240	475	0
Kentucky	681,987	9,327	5,401	3,347	428	510	208	530	853	580	238	556	24
Louisiana	703,390	10,726 <sup>7</sup>	6,108 <sup>7</sup>	4,031 <sup>7</sup>	646 <sup>7</sup>	567 <sup>7</sup>	263 <sup>7</sup>	645 <sup>7</sup>	971 <sup>7</sup>	630 <sup>7</sup>	309 <sup>7</sup>	586	#
Maine	188,969	12,335 <sup>7</sup>	7,374 <sup>7</sup>	4,537 <sup>7</sup>	806 <sup>7</sup>	622 <sup>7</sup>	382 <sup>7</sup>	670 <sup>7</sup>	1,271	632	153	422	1
Maryland	854,086	13,871	8,620 <sup>7</sup>	4,880 <sup>7</sup>	628 <sup>7</sup>	750 <sup>7</sup>	125	994 <sup>7</sup>	1,180	744	460 <sup>7</sup>	371	0
Massachusetts	953,369	14,844	9,605 <sup>7</sup>	4,837 <sup>7</sup>	1,050 <sup>7</sup>	680 <sup>7</sup>	206 <sup>7</sup>	604 <sup>7</sup>	1,299 <sup>7</sup>	634 <sup>7</sup>	363 <sup>7</sup>	403	0
Michigan	1,573,537	10,477	6,082	4,012	800	516	216	571	937	447	527	383	0
Minnesota	839,738	10,781 <sup>7</sup>	7,070 <sup>7</sup>	3,209 <sup>7</sup>	288 <sup>7</sup>	464 <sup>7</sup>	334 <sup>7</sup>	429 <sup>7</sup>	764 <sup>7</sup>	611 <sup>7</sup>	318 <sup>7</sup>	472	30
Mississippi	490,619	8,097	4,620	2,974	394	418	257	470	851	398	185	503	1
Missouri	916,584	9,514	5,670	3,389	444	412	307	551	951	498	226	454	0
Montana	142,349	10,569	6,288	3,810	653	401	325	578	1,074	522	257	453	18
Nebraska	288,389	11,640	7,427	3,395	450	371	368	573	1,005	368	260	505	312
Nevada	439,634	8,130	4,764	3,057	436	409	122	608	862	333	287	308	#
New Hampshire	191,900	13,774	8,875	4,526	1,026	416	462	753	1,133	590	145	374	0
New Jersey	1,356,431	17,982	10,779	6,608	1,782	558	364	849	1,757	897	399	403	193
New Mexico	337,225	9,013	5,151	3,431	928	253	201	539	938	299	274	425	5
New York	2,704,718	19,396 <sup>7</sup>	13,459 <sup>7</sup>	5,529 <sup>7</sup>	651 <sup>7</sup>	488 <sup>7</sup>	370 <sup>7</sup>	746 <sup>7</sup>	1,684 <sup>7</sup>	1,030 <sup>7</sup>	560 <sup>7</sup>	408	0
North Carolina	1,507,864	8,160	5,087	2,616	384	289	126	510	692	362	253	456	0
North Dakota	97,646	11,246	6,570	3,735	483	403	506	567	1,017	483	275	589	351
Ohio	1,740,030	11,323	6,444	4,493	720	740	345	645	990	547	508	384	1
Oklahoma	666,120	7,763	4,318	2,878	529	320	249	414	857	269	239	490	77
Oregon	568,208	9,485	5,509	3,619	673	353	127	603	783	452	629	354	3
Pennsylvania	1,771,395	13,091	7,993	4,587	694	449	405	602	1,270	671	496	452	60
Rhode Island	142,854	15,172	9,405 <sup>7</sup>	5,376 <sup>7</sup>	1,567 <sup>7</sup>	534 <sup>7</sup>	214 <sup>7</sup>	740 <sup>7</sup>	1,199 <sup>7</sup>	587 <sup>7</sup>	535 <sup>7</sup>	386 <sup>7</sup>	6

See notes at end of table.

Table 3. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2012—Continued

State or jurisdiction	Fall 2011 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Support services <sup>2</sup>											
		Total	Instruction	Total support services	Student support services <sup>4</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>49,414,846</b>	<b>\$10,667<sup>7</sup></b>	<b>\$6,495<sup>7</sup></b>	<b>\$3,721<sup>7</sup></b>	<b>\$594<sup>7</sup></b>	<b>\$495<sup>7</sup></b>	<b>\$214<sup>7</sup></b>	<b>\$585<sup>7</sup></b>	<b>\$1,008<sup>7</sup></b>	<b>\$464<sup>7</sup></b>	<b>\$361<sup>7</sup></b>	<b>\$429<sup>7</sup></b>	<b>\$22</b>
South Carolina	727,186	9,077	5,148	3,416	677	548	98	549	868	373	304	487	25
South Dakota	128,016	8,593	5,053	3,014	470	344	287	419	870	321	304	473	53
Tennessee	999,693	8,354	5,194	2,714	360	523	176	478	715	313	150	445	0
Texas	5,000,470	8,213	4,850	2,890	399	411	124	466	909	237	344	473	0
Utah	586,860	6,441	4,101	1,949	251	261	76	400	586	205	169	363	28
Vermont	89,908	16,651	10,434	5,746	1,278	702	341	1,079	1,390	548	408	460	12
Virginia	1,257,883	10,656	6,458	3,772	519	707	165	616	1,019	577	168	424	2
Washington	1,045,453	9,617 <sup>7</sup>	5,609 <sup>7</sup>	3,561	832	365	179	557	865	397	366	332	115
West Virginia	282,870	11,579 <sup>7</sup>	6,786 <sup>7</sup>	4,140 <sup>7</sup>	551 <sup>7</sup>	479 <sup>7</sup>	230 <sup>7</sup>	616 <sup>7</sup>	1,201 <sup>7</sup>	862 <sup>7</sup>	201 <sup>7</sup>	653	0
Wisconsin	863,949	11,233 <sup>7</sup>	6,748 <sup>7</sup>	4,058 <sup>7</sup>	535 <sup>7</sup>	530 <sup>7</sup>	313 <sup>7</sup>	552 <sup>7</sup>	1,027 <sup>7</sup>	486 <sup>7</sup>	615 <sup>7</sup>	427	#
Wyoming	89,581	15,988	9,460	6,034	934	978	332	861	1,538	771	619	485	10
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	31,243	9,300	4,576	4,359	835	155	56	539	1,502	180	1,092	365	0
Commonwealth of the Northern Mariana Islands													
Islands	11,011	6,246	2,696	2,707	599	501	228	492	416	277	194	844	0
Puerto Rico	452,740	7,403	3,266	3,086	499	374	124	345	687	296	763	1,050	0
U.S. Virgin Islands	15,711	11,669	6,092	4,873	916	329	461	594	827	448	1,298	681	23

— Not available. Data are missing for American Samoa because they did not report student membership.

# Rounds to zero.

<sup>1</sup>Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

<sup>2</sup>Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

<sup>3</sup>The student membership variable is derived from the State Nonfiscal Survey. Three states (Nebraska, Utah, and Wyoming) indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these three states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Wisconsin did not report finance data for charter schools in the FY 11 NPEFS survey. NCES edited student membership for Illinois and Wisconsin by excluding students from districts where all associated schools are charter schools.

<sup>4</sup>Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

<sup>5</sup>Enterprise operations include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school activities).

<sup>6</sup>U.S. totals include the 50 states and the District of Columbia.

<sup>7</sup>Value affected by redistribution of reported expenditure values to correct for missing data items, and/or to distribute state direct support expenditures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "National Public Education Financial Survey," fiscal year 2012, Provisional Version 1a; U.S. Department of Education, National Center for Education Statistics, "School Year State Nonfiscal Survey of Public Elementary/Secondary Education," 2011–12, Version 1a.