

# National Public Education Financial Survey (NPEFS) 2022-2024: Common Core of Data (CCD)

## Appendix C

### NPEFS FY19 NPEFS Documentation

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Data National Public Education Financial  
Survey (NPEFS), School Year 2018–19  
(Fiscal Year 2019): Provisional File Version 1a

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# Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2018–19 (Fiscal Year 2019)

Provisional File Version 1a

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# Contents

	<b>Page</b>
Acknowledgments.....	iii
List of Tables .....	v
List of Exhibits .....	vi
I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2018–19 (Fiscal Year 2019), Provisional File Version 1a.....	1
II. User’s Guide.....	2
File Versions.....	2
File names.....	3
A. Survey Methodology.....	3
B. Imputations .....	8
C. Variations in the Survey Over Time .....	10
D. Fiscal Data Plan .....	12
E. State Notes.....	12
References.....	13
Appendix A—Record Layout and Description of Data Items.....	A-1
Appendix B—Glossary.....	B-1
Appendix C—State Abbreviations and American National Standards Institute (ANSI) State Codes.....	C-1
Appendix D—Imputations and Edits List.....	D-1
Appendix E—Fiscal Data Plan Questions.....	E-1
Appendix F—Fiscal Data Plan Responses .....	F-1
Appendix G—Value Distribution and Field Frequencies.....	G-1
Appendix H—State Notes.....	H-1
Appendix I—Survey Form .....	I-1

## List of Tables

### Tables

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

- C-1. State abbreviations and American National Standards Institute (ANSI) state codes,  
by state or jurisdiction: Fiscal year 2019.....C-2

#### **Appendix G— Value Distribution and Field Frequencies**

- G-1. Number and percentage distribution of imputation flag values, by imputation flag:  
Fiscal year 2019 ..... G-2
- G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year  
2019 .....G-5

## List of Exhibits

Exhibits	Page
<b>Appendix F—Fiscal Data Plan Responses</b>	
F-1. Fiscal data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2019 .....	F-2
F-2. Fiscal data plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal year 2019 .....	F-4
F-3. Fiscal data plan responses to questions 4.d through 4.e., by state or jurisdiction: Fiscal year 2019 .....	F-6
F-4. Fiscal data plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal year 2019 .....	F-9
F-5. Fiscal data plan responses to question 5, by state or jurisdiction: Fiscal year 2019 .....	F-12
F-6. Fiscal data plan responses to questions 6 through 7, by state or jurisdiction: Fiscal year 2019.....	F-15
F-7. Fiscal data plan responses to question 7.a, by state or jurisdiction: Fiscal year 2019 .....	F-17
F-8. Fiscal data plan responses to question 7.b, by state or jurisdiction: Fiscal year 2019 .....	F-20
F-9. Fiscal data plan responses to questions 8 through 10, by state or jurisdiction: Fiscal year 2019.....	F-23
F-10. Fiscal data plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal year 2019.....	F-26
F-11. Fiscal data plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal year 2019.....	F-29
F-12. Fiscal data plan responses to questions 11.d through 11.e, by state or jurisdiction: Fiscal year 2019.....	F-31
F-13. Fiscal data plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal year 2019.....	F-33



F-14. Fiscal data plan responses to questions 13 through 13.a, by state or jurisdiction:  
 Fiscal year 2019..... F-35

F-15. Fiscal data plan responses to question 13.b, by state or jurisdiction: Fiscal year  
 2019..... F-37

F-16. Fiscal data plan responses to question 14, by state or jurisdiction: Fiscal year  
 2019..... F-39

**Appendix H—State Notes**

H-1. California’s supplemental data for NPEFS 2018-19: total expenditures excluding  
 preschool expenditures (Goal 0001)..... H-4

## **I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2018–19 (Fiscal Year 2019), 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) 2018–19, fiscal year 2019 (FY 19) 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 Common Core of Data (CCD) is a national statistical program that collects and compiles administrative data from state education agencies (SEAs) covering the universe of all public elementary and secondary schools and school districts in the United States. NPEFS is one component of the CCD. The other components include nonfiscal, universe data (enrollment and staff data at the state, local education agency (LEA), and school levels), the School District Finance Survey (F-33), and the School-Level Finance Survey (SLFS). The principal users of CCD data are the federal government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public.

Congress authorizes NCES to collect these data through the Education Sciences Reform Act of 2002 (20 U.S.C. § 9543). NCES and the Economic Reimbursable Surveys Division (ERD) of the U.S. Census Bureau collaborate to collect public education finance data, with the Census Bureau acting as the primary collection agent for NPEFS.

NPEFS provides state-level aggregate finance data for revenues and expenditures for public elementary and secondary education.

The NPEFS data are useful to (1) chief officers of SEAs, (2) policymakers in the executive and legislative branches of federal and state governments, (3) education policy and public policy researchers, (4) the press, and (5) citizens interested in information about education finance.

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 NPEFS. 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 NPEFS file also includes total student membership data collected by the State Nonfiscal Public Elementary/Secondary Education Survey.<sup>2</sup>

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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, 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.

<sup>2</sup> U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “State Nonfiscal Public Elementary/Secondary Education Survey Data,” SY 2018-19, Membership Version 1a.

## II. User's Guide

The FY 19 NPEFS data file contains 56 records (one for each state or jurisdiction). Each record contains 304 fields (4 record identification fields, 150 data fields, and 150 imputation flag fields).

The appendices 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)<sup>3</sup> state codes;
- Appendix D—state-by-state list of imputations and edits;
- Appendix E—fiscal data plan questions;
- Appendix F—state-by-state responses to the fiscal data plan questions;
- Appendix G—frequencies of imputation flags and minimum, maximum, and mean of numeric variables;
- Appendix H—fiscal year definitions and specific state notes; and
- Appendix I—the survey form.

### File Versions

NCES maintains strict version control of CCD files. The 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.<sup>4</sup> For school year 2018–19 (FY 19), 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.

The data source for the Finance Tables report entitled *Revenues and Expenditures for Public Elementary and Secondary Education: FY 19* is the FY 19 NPEFS provisional data file. This report provides users with an opportunity to access provisional NPEFS data that have been reviewed, edited, and imputed.

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<sup>3</sup> 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.

<sup>4</sup> Letters “b” through “z” are used for internal version control.

The provisional data are subject to an extensive review and editing process. Revisions submitted after the provisional data file is locked will be incorporated in the final file for each fiscal year. Final data files are released at the time of the release of provisional data for the following year.

### **File names**

The names of the FY 19 releases are as follows:

- Stfis19\_1a.txt (tab-delimited text file)
- Stfis19\_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, “19” stands for FY 19, and “1” indicates that the file is ready for initial release by NCES.

### **A. Survey 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 the NPEFS data. The annual training workshops cover the comprehensive review of data items; online training on data submission; discussion of reporting and editing processes; and interchange on coordinating submission of fiscal data with the state's data systems; which 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 LEAs that operate or support public elementary and secondary schools. SEAs may 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<sup>5</sup> who certifies that the data 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.

The FY 19 NPEFS data collection opened on January 30, 2020 and closed on August 14, 2020. Upon receipt of a state's submission, Census Bureau and NCES analysts reviewed the data for possible errors or anomalies. Between August 15, 2020 and August 13, 2021, some SEAs take the opportunity to report 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, nonapplicable data are reported as “-2,”<sup>6</sup> and true zero data remain as “0.” The FY 19 NPEFS Reporting Instructions (NCES 2019) request that states report “0” using the Z flag for data items for which no activity has occurred and “-1” using the M flag for items for which activity has occurred, but for which data are missing. Zeros reported as not applicable are designated as -2 using the N flag. In some instances, a “-1” or “-2” 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”, “-2,” and “0” responses (e.g., textbook expenditures reported as “0” might be 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 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)). 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

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<sup>5</sup> NCES requires that each Chief State School Officer designate in writing a certifying official to be responsible for authenticating the submission for his or her state. The certifying official must be a fiscal official at the highest level in the SEA (U.S. Department of Education 2019).

<sup>6</sup> 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.”

based, in whole or in part, on State Title I, Part A allocations.<sup>7</sup> SPPE is calculated by dividing net current expenditures by average daily attendance (ADA).

NPEFS 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.

In the absence of state law or regulations, states may report ADA per the federal statutory definition used by NCES. The federal definition of ADA is as follows:

- (i) the aggregate number of days of attendance of all students during a school year; divided by
- (ii) the number of days school is in session during that year. 20 U.S.C §7801(1)

Thus, 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. ADA data in the NPEFS data file are not necessarily comparable across states because some states use their own state definitions while other states use the NCES definition.

The NPEFS file also includes membership data (MEMBR18) from the State Nonfiscal Public Elementary/Secondary Education Survey collection for SY 2018-19. Membership is defined as the official, unduplicated student enrollment, including students both present and absent, excluding duplicate counts of students within a specific school or LEA or students whose membership is reported by another school or LEA, on the school day closest to October 1. Because CCD membership is collected using a consistent definition for every state, NCES uses it, rather than average daily attendance, in the calculation of expenditures per pupil in the NPEFS reports.

### **Employee Benefits Data**

NPEFS collects employee benefits for the functions of instruction, support services, and operation of noninstructional services. NPEFS 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

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<sup>7</sup> Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2019, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports" 84 Federal Register 50441 (September 25, 2019).

benefits payments and although not directly paid to employees, nevertheless are part of the cost of personal services.”<sup>8</sup> 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 2015). NPEFS does not collect actuarially determined annual required contributions;<sup>9</sup> accrued annual requirement contribution liability;<sup>10</sup> or the actuarial value of pension plan assets.<sup>11</sup>

### **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 17 collection: Alabama, California, Illinois, Mississippi, Montana, New Jersey, New Mexico, New York, North Carolina, Oregon, South Carolina, South Dakota, and Wisconsin.

### **NCES edit checks**

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

After an SEA submits NPEFS data, NPEFS 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 nonfiscal files and the NPEFS file;

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<sup>8</sup> Appendix B specifies that 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.”

<sup>9</sup> 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.

<sup>10</sup> The accrued annual requirement contribution liability is the difference between actuarially determined contributions and actual payments made to the pension fund.

<sup>11</sup> 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.

- 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.

Pursuant to NCES Statistical Standard 4-1, the 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.”

The NPEFS staff prepares an edit report that includes the results from the aforementioned tests. 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.<sup>12</sup> Data that remain missing or uncorrected are imputed based on values derived from other “fully reporting”<sup>13</sup> states or other related data elements from within the state.

### **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 exclude prekindergarten programs, total membership should also exclude prekindergarten membership.

As part of the FY 19 NPEFS collection process, NCES asked 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. Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For California, the data in the Nonfiscal public release file have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities

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<sup>12</sup> Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2019, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports” 84 Federal Register 50441 (September 25, 2019).

<sup>13</sup> Fully reporting states must have positive values for all fields.



Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. For FY 19, California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts in the Finance Tables report. The report only includes expenditures for K-12 and special education preschool programs in California. The published data file includes expenditures for prekindergarten programs. In FY 17 and FY 18, fiscal data for all of California's prekindergarten programs are included in both the report and the data file.

Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total 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 2014). Currently, the Herriot imputation methodology (Monaco and Wang 1995) is used to impute for missing items in the NPEFS data file. For an allocation, the Herriot method calculates the average proportion of the total from the states for each of the detailed variables. This average is divided by the sum of the averages from each of the detailed variables and is rescaled to one by dividing by the sum of the detail averages. The purpose of imputations is to provide a complete data file that allows for both cross-sectional and longitudinal analysis, as well as comparability of data across states.

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

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

If SEAs have reason to believe that 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<sup>14</sup>
- 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

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<sup>14</sup> 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 NPEFS. “I” is assigned the value of “Imputed based on a method other than prior year’s data” to maintain consistency in the meaning of imputation flags across NCES surveys.

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 American Recovery and Reinvestment Act (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).

▪ *Beginning with FY 15 survey:*

– Seven items for expenditures from the ARRA funds were removed:

ARRASTE1, ARRATE5, ARRAE81Z, ARRATE10, ARRASTE6, ARRATLEIZ, and ARRASTE4.

- *Beginning with FY 16 survey:*

- Two items for current expenditures by fund type were added:

- Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2).

#### **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 19 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. See Appendix H. 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.

## References

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## **Appendix A —Record Layout and Description of Data Items**

## Appendix A—Record Layout and Description of Data Items

The tab-delimited file (provisional Version 1a.txt) has the following layout and description:  
56 physical records, 1 per observation – 304 fields in the file.

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

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

Variable name	Data type	Data element order	Description
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2019)
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



## Appendix A—Record Layout and Description of Data Items

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

## Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
STE25	N	94	SUPPORT EXPENDITURES SUBTOTAL SCHOOL ADMINISTRATION (equals E215 + E225 + E235 + E245 + E265)
STE26	N	95	SUPPORT EXPENDITURES SUBTOTAL OPERATION & MAINTENANCE (equals E216 + E226 + E236 + E246 + E266)
STE27	N	96	SUPPORT EXPENDITURES SUBTOTAL PUPIL TRANSPORTATION (equals E217 + E227 + E237 + E247 + E267)
STE28	N	97	SUPPORT EXPENDITURES SUBTOTAL OTHER SERVICES (equals E218 + E228 + E238 + E248 + E268)
STE2T	N	98	SUPPORT EXPENDITURES TOTAL SUPPORT SERVICES (equals TE21 + TE22 + TE23 + TE24 + TE26)
E3A11	N	99	NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES
E3A12	N	100	NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS
E3A13	N	101	NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASED SERVICES
E3A14	N	102	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES
E3A2	N	103	NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY
E3A16	N	104	NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER
E3A1	N	105	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL (equals E3A11 + E3A12 + E3A13 + E3A14 + E3A16)
E3B11	N	106	NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES
E3B12	N	107	NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
E3B13	N	108	NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES
E3B14	N	109	NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
E3B2	N	110	NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
E3B16	N	111	NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER
E3B1	N	112	NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL (equals E3B11 + E3B12 + E3B13 + E3B14 + E3B16)
STE3	N	113	NONINSTRUCTIONAL SERVICES TOTAL (equals E3A1 + E3B1)
E4A1	N	114	DIRECT PROGRAM SUPPORT TEXTBOOKS
E4A2	N	115	DIRECT PROGRAM SUPPORT TEXTBOOKS (PROPERTY)
E4B1	N	116	DIRECT PROGRAM SUPPORT TRANSPORT
E4B2	N	117	DIRECT PROGRAM SUPPORT TRANSPORT (PROPERTY)
E4C1	N	118	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
E4C2	N	119	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROPERTY)
E4D	N	120	DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
E4E1	N	121	DIRECT PROGRAM SUPPORT OTHER
E4E2	N	122	DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
STE4	N	123	DIRECT PROGRAM SUPPORT SUBTOTAL (equals E4A1 + E4B1 + E4C1 + E4E1)
TE5	N	124	CURRENT EXPENDITURES (equals STE1 + STE2T + STE3 + STE4))
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

## Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
E91	N	138	DIRECT COST PROGRAM PROPERTY
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 (equals NCE13 / ADA)
MEMBR18	N	152	TOTAL STUDENT MEMBERSHIP
CE1	N	153	CURRENT EXPENDITURES PAID FROM STATE AND LOCAL FUNDS
CE2	N	154	CURRENT EXPENDITURES PAID FROM FEDERAL FUNDS
IR1A	AN	155	IMP FLAG LOCAL REVENUES PROPERTY TAX
IR1B	AN	156	IMP FLAG LOCAL REVENUES NONPROPERTY TAX
IR1C	AN	157	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
IR1D	AN	158	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
IR1E	AN	159	IMP FLAG LOCAL REVENUES INDIVIDUAL TUITION
IR1F	AN	160	IMP FLAG LOCAL REVENUES TUITION FROM LEAS
IR1G	AN	161	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM INDIVIDUAL
IR1H	AN	162	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM LEAS
IR1I	AN	163	IMP FLAG LOCAL REVENUES EARNINGS ON INVESTMENT
IR1J	AN	164	IMP FLAG LOCAL REVENUES FOOD SERVICE
IR1K	AN	165	IMP FLAG LOCAL REVENUES STUDENT ACTIVITIES
IR1L	AN	166	IMP FLAG LOCAL REVENUES OTHER REVS
IR1M	AN	167	IMP FLAG LOCAL REVENUES TEXTBOOK REVS
IR1N	AN	168	IMP FLAG LOCAL REVENUES SUMMER SCHOOL
ISTR1	AN	169	IMP FLAG LOCAL REVENUES SUBTOTAL
IR2	AN	170	IMP FLAG INTERMEDIATE REVENUES
IR3	AN	171	IMP FLAG STATE REVENUES
IR4A	AN	172	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	173	IMP FLAG FEDERAL REVENUES THRU STATE
IR4C	AN	174	IMP FLAG FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
IR4D	AN	175	IMP FLAG FEDERAL REVENUES OTHER SOURCES
ISTR4	AN	176	IMP FLAG FEDERAL REVENUES SUBTOTAL
IR5	AN	177	IMP FLAG OTHER SOURCES OF REVENUES
ITR	AN	178	IMP FLAG TOTAL REVENUES FROM ALL SOURCES
IE11	AN	179	IMP FLAG INSTRUCTIONAL EXPENDITURE SALARIES
IE12	AN	180	IMP FLAG INSTRUCTIONAL EMPLOYEE BENEFITS
IE13	AN	181	IMP FLAG INSTRUCTIONAL EXPENDITURE PURCHASED SERVICES
IE14	AN	182	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
IE15	AN	183	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO OTHER LEAS IN-STATE
IE16	AN	184	IMP FLAG INSTRUCTIONAL EXPENDITURE SUPPLIES
IE17	AN	185	IMP FLAG INSTRUCTIONAL EXPENDITURE PROPERTY
IE18	AN	186	IMP FLAG INSTRUCTIONAL EXPENDITURE OTHER
ISTE1	AN	187	IMP FLAG INSTRUCTIONAL EXPENDITURE SUBTOTAL

## Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
IE11A	AN	188	IMP FLAG TEACHER SALARIES REGULAR PROGRAMS
IE11B	AN	189	IMP FLAG TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
IE11C	AN	190	IMP FLAG TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
IE11D	AN	191	IMP FLAG TEACHER SALARIES OTHER EDUCATION PROGRAMS
IE2	AN	192	IMP FLAG INSTRUCTIONAL EXPENDITURE TEXTBOOKS
IE212	AN	193	IMP FLAG SUPPORT EXPENDITURE SALARIES STUDENT SUPPORT SERVICES
IE213	AN	194	IMP FLAG SUPPORT EXPENDITURE SALARIES INSTRUCTIONAL STAFF SUPPORT
IE214	AN	195	IMP FLAG SUPPORT EXPENDITURE SALARIES GENERAL ADMINISTRATION
IE215	AN	196	IMP FLAG SUPPORT EXPENDITURE SALARIES SCHOOL ADMINISTRATION
IE216	AN	197	IMP FLAG SUPPORT EXPENDITURE SALARIES OPERATION & MAINTENANCE
IE217	AN	198	IMP FLAG SUPPORT EXPENDITURE SALARIES PUPIL TRANSPORTATION
IE218	AN	199	IMP FLAG SUPPORT EXPENDITURE SALARIES OTHER SERVICES
ITE21	AN	200	IMP FLAG SUPPORT EXPENDITURE SALARIES SUBTOTAL
IE222	AN	201	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS STUDENT SUPPORT SERVICES
IE223	AN	202	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS INSTRUCTIONAL STAFF SUPPORT
IE224	AN	203	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS GENERAL ADMINISTRATION
IE225	AN	204	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SCHOOL ADMINISTRATION
IE226	AN	205	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OPERATION & MAINTENANCE
IE227	AN	206	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS PUPIL TRANSPORTATION
IE228	AN	207	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OTHER SERVICES
ITE22	AN	208	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SUBTOTAL
IE232	AN	209	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES STUDENT SUPPORT SERVICES
IE233	AN	210	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES INSTRUCTIONAL STAFF SUPPORT
IE234	AN	211	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES GENERAL ADMINISTRATION
IE235	AN	212	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SCHOOL ADMINISTRATION
IE236	AN	213	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OPERATION & MAINTENANCE
IE237	AN	214	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES PUPIL TRANSPORTATION
IE238	AN	215	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OTHER SERVICES
ITE23	AN	216	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SUBTOTAL
IE242	AN	217	IMP FLAG SUPPORT EXPENDITURE SUPPLIES STUDENT SUPPORT SERVICES
IE243	AN	218	IMP FLAG SUPPORT EXPENDITURE SUPPLIES INSTRUCTIONAL STAFF SUPPORT
IE244	AN	219	IMP FLAG SUPPORT EXPENDITURE SUPPLIES GENERAL ADMINISTRATION
IE245	AN	220	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SCHOOL ADMINISTRATION
IE246	AN	221	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OPERATION & MAINTENANCE
IE247	AN	222	IMP FLAG SUPPORT EXPENDITURE SUPPLIES PUPIL TRANSPORTATION
IE248	AN	223	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OTHER SERVICES
ITE24	AN	224	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SUBTOTAL
IE252	AN	225	IMP FLAG SUPPORT EXPENDITURE PROPERTY STUDENT SUPPORT SERVICES
IE253	AN	226	IMP FLAG SUPPORT EXPENDITURE PROPERTY INSTRUCTIONAL STAFF SUPPORT
IE254	AN	227	IMP FLAG SUPPORT EXPENDITURE PROPERTY GENERAL ADMINISTRATION
IE255	AN	228	IMP FLAG SUPPORT EXPENDITURE PROPERTY SCHOOL ADMINISTRATION
IE256	AN	229	IMP FLAG SUPPORT EXPENDITURE PROPERTY OPERATION & MAINTENANCE
IE257	AN	230	IMP FLAG SUPPORT EXPENDITURE PROPERTY PUPIL TRANSPORTATION
IE258	AN	231	IMP FLAG SUPPORT EXPENDITURE PROPERTY OTHER SERVICES
ITE25	AN	232	IMP FLAG SUPPORT EXPENDITURE PROPERTY SUBTOTAL
IE262	AN	233	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STUDENT SUPPORT SERVICES
IE263	AN	234	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STAFF SUPPORT
IE264	AN	235	IMP FLAG SUPPORT EXPENDITURE OTHER GENERAL ADMINISTRATION
IE265	AN	236	IMP FLAG SUPPORT EXPENDITURE OTHER SCHOOL ADMINISTRATION
IE266	AN	237	IMP FLAG SUPPORT EXPENDITURE OTHER OPERATION & MAINTENANCE
IE267	AN	238	IMP FLAG SUPPORT EXPENDITURE OTHER PUPIL TRANSPORTATION
IE268	AN	239	IMP FLAG SUPPORT EXPENDITURE OTHER SERVICES
ITE26	AN	240	IMP FLAG SUPPORT EXPENDITURE OTHER SUBTOTAL
ISTE22	AN	241	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL STUDENT SUPPORT SERVICES
ISTE23	AN	242	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL INSTRUCTIONAL STAFF SUPPORT
ISTE24	AN	243	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL GENERAL ADMINISTRATION

## Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
ISTE25	AN	244	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL SCHOOL ADMINISTRATION
ISTE26	AN	245	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OPERATION & MAINTENANCE
ISTE27	AN	246	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL PUPIL TRANSPORTATION
ISTE28	AN	247	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OTHER SERVICES
ISTE2T	AN	248	IMP FLAG SUPPORT EXPENDITURE TOTAL SUPPORT SERVICES
IE3A11	AN	249	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES
IE3A12	AN	250	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS
IE3A13	AN	251	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASED SERVICES
IE3A14	AN	252	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES
IE3A2	AN	253	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY
IE3A16	AN	254	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER
IE3A1	AN	255	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL
IE3B11	AN	256	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES
IE3B12	AN	257	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
IE3B13	AN	258	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES
IE3B14	AN	259	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
IE3B2	AN	260	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
IE3B16	AN	261	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER
IE3B1	AN	262	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL
ISTE3	AN	263	IMP FLAG NONINSTRUCTIONAL SERVICES TOTAL
IE4A1	AN	264	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS
IE4A2	AN	265	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS (PROP)
IE4B1	AN	266	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION
IE4B2	AN	267	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION (PROP)
IE4C1	AN	268	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
IE4C2	AN	269	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROP)
IE4D	AN	270	IMP FLAG DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
IE4E1	AN	271	IMP FLAG DIRECT PROGRAM SUPPORT OTHER
IE4E2	AN	272	IMP FLAG DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
ISTE4	AN	273	IMP FLAG DIRECT PROGRAM SUPPORT SUBTOTAL
ITE5	AN	274	IMP FLAG CURRENT EXPENDITURES
IE61	AN	275	IMP FLAG FACILITIES ACQUISITIONS NON PROPERTY
IE62	AN	276	IMP FLAG FACILITIES ACQUISITIONS PROPERTY(LAND/BUILDINGS)
IE63	AN	277	IMP FLAG FACILITIES ACQUISITIONS EQUIPMENT
ISTE6	AN	278	IMP FLAG FACILITIES ACQUISITIONS TOTAL
IE7A1	AN	279	IMP FLAG OTHER USE DEBT SERVICE INTEREST
IE7A2	AN	280	IMP FLAG OTHER USE REDEMPTION
ISTE7	AN	281	IMP FLAG OTHER USE DEBT SERVICE SUBTOTAL
IE81	AN	282	IMP FLAG COMMUNITY SERVICE NONPROPERTY
IE82	AN	283	IMP FLAG COMMUNITY SERVICE PROPERTY
IE9A	AN	284	IMP FLAG DIRECT COST PROGRAM NONPUBLIC SCHOOL
IE9B	AN	285	IMP FLAG DIRECT COST PROGRAM ADULT EDUCATION
IE9C	AN	286	IMP FLAG DIRECT COST PROGRAM COMMUNITY COLLEGE
IE9D	AN	287	IMP FLAG DIRECT COST PROGRAM OTHER
IE91	AN	288	IMP FLAG DIRECT COST PROGRAM PROPERTY
ISTE9	AN	289	IMP FLAG DIRECT COST PROGRAM SUBTOTAL
ITE10	AN	290	IMP FLAG PROPERTY TOTAL
ITE11	AN	291	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	292	IMP FLAG EXCLUSION FOR PL 100 297 TITLE I
IX12D	AN	293	IMP FLAG EXCLUSIOM FOR PL 100 297 TITLE I CARRYOVER
IX12E	AN	294	IMP FLAG EXCLUSION FOR PL 100 297 TITLE V, PART A
IX12F	AN	295	IMP FLAG EXCLUSION FOR PL 100 297 TITLE V, PART A CARRYOVER
ITX12	AN	296	IMP FLAG TOTAL EXCLUSION FOR PL 100 297
INCE13	AN	297	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	298	IMP FLAG ADA (STATE AND NCES DEFINITION)
IA14A	AN	299	IMP FLAG ADA (STATE DEFINITION)

## Appendix A—Record Layout and Description of Data Items

<b>Variable name</b>	<b>Data type</b>	<b>Data element order</b>	<b>Description</b>
IA14B	AN	300	IMP FLAG ADA (NCES DEFINITION)
IPPE15	AN	301	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR18	AN	302	IMP FLAG TOTAL STUDENT MEMBERSHIP
ICE1	AN	303	IMP FLAG CURRENT EXPENDITURES PAID FROM STATE AND LOCAL FUNDS
ICE2	AN	304	IMP FLAG CURRENT EXPENDITURES PAID FROM FEDERAL FUNDS

## Appendix B—Glossary

## Appendix B—Glossary

This glossary applies to the Common Core of Data National Public Education Financial Survey (NPEFS). For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). When applicable, line numbers corresponding to the handbook are listed in parentheses, and corresponding NPEFS variable names are listed in brackets.

**administration expenditures:** Expenditures for school administration (2400) (the school principal’s office), general administration (2300) (the superintendent and board of education and their immediate staff), and other support services expenditures (2500 and 2900) (local education agency [LEA] planners/ researchers, personnel, fiscal services, warehousing, and other activities of an LEA).

**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.

**capital outlay:** Direct expenditures for construction of buildings, roads, and other improvements and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditures for repairs to fixed works and structures are classified as current expenditures for operations.

**charter school:** A school providing free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other recognized public chartering agency, and designated by such authority to be a charter school.

**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.]

**current expenditures per pupil:** Current expenditures per pupil are calculated by dividing current expenditures by membership. [TE5, MEMBR18.]

**debt services:** A subfunction (5100) within the expenditure function “other uses” (5000). It



## Appendix B—Glossary

includes interest and principal payments related to servicing the long-term debt of the school system or its parent government 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 (565), adult education, and nonpublic school support. [E9A, E9B, E9C, E9D, E9I, and subtotal STE9. NOTE: STE9 does not include E9I.]

**direct program support:** Expenditures made by state education agencies (SEAs) for, or on behalf of, local education agencies (LEAs). State expenditure for staff retirement programs is the most common form of direct support. 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.]

**elementary/secondary education:** Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

**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.

## Appendix B—Glossary

**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:** Includes 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.]

**fiscal year:** The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

**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 (1000) for activities directly associated with the interaction between teachers and students, including teacher salaries and benefits, supplies (such as textbooks), and purchased instructional services. These expenditures also include expenditures relating to extracurricular and cocurricular activities. [E11, E12, E13, E14, E15, E16, E17, E18, and subtotal STE1. Variables E15 and E17 are not included in STE1.]

**instruction and instruction-related expenditures:** Expenditures for instruction (1000) and instructional staff support services (2200). These are expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. The instruction and instruction-related expenditures category is more expansive than only instruction expenditures. Specifically, the instruction and instruction-related expenditures category includes salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students, but outside the classroom), and supplies and purchased services related to those activities.

**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.]

## Appendix B—Glossary

**interest on debt expenditures:** Interest expenditures (832) on long-term debt. [E7A1]

**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 for many publications, but are separate in the data file. [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. This item may be used interchangeably with the term “school district.”

**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).

**long-term debt:** Debt payable more than 1 year after the date of issue.

**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 program expenditures:** Expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

**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,

## Appendix B—Glossary

**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**.]

**replacement equipment expenditures:** Expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over a level set by the state or local education agencies.

**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. Salaries for teachers and staff that are contracted out by an LEA are not included. [**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:** Revenues received by LEAs from the state, including unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs. It includes 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 unduplicated 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**.]

## Appendix B—Glossary

**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. Expenditures for purchasing buses are reported under equipment. [E217, E227, E237, E247, E257, E267, and subtotal STE27. NOTE: STE27 does not include E257.]

**supplies:** One of six expenditure objects (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 (Objects 111 and 113; Programs #400 and #900). Includes 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. (Objects 111 and 113; Program #100) [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. (Objects 111 and 113; Program #200) [E11B]

**teacher salaries - vocational education:** Salaries for teachers in vocational and technical programs. (Objects 111 and 113; Program #300) [E11C]

**textbook expenditures:** Expenditures for textbooks used in instructing students (Function 100; Object 640). Missing data are included in the amount reported Instruction Supplies. [E2]

**total expenditures:** The sum of current expenditures, nonelementary/secondary expenditures, capital outlay, and interest payments on debts. [TE11]

**total revenues:** The sum of revenue contributions emerging from local, state, and federal sources. Revenue received from bond sales or the sale of property or equipment is not included. [TR]

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

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

Table C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction: Fiscal year 2019

State or jurisdiction	State abbreviation <sup>1</sup>	ANSI state code <sup>2</sup>	State or jurisdiction	State abbreviation <sup>1</sup>	ANSI state code <sup>2</sup>
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

<sup>1</sup> U.S. Postal Service state abbreviation codes.

<sup>2</sup> American National Standards Institute state codes (01–78).

SOURCE: U.S. Census Bureau, Geography Division, Geographic Standards, Criteria, Research, and Quality Branch. (2017) “American National Standards Institute (ANSI) Codes for States, the District of Columbia, Puerto Rico, and the Insular Areas of the United States” (INCITS 38:2009).

## **Appendix D—Imputations and Edits List**



## Appendix D - Imputations and Edits List

The following is a state-by-state list of the imputations and edits in the fiscal year 2019 provisional Version 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

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

### DISTRICT OF COLUMBIA

E61 contains E63 using TE11

### 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

## Appendix D - Imputations and Edits List

### 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  
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

### 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

### MARYLAND

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

### 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

## Appendix D - Imputations and Edits List

### **NEW HAMPSHIRE**

E62 contains E63 using TE11

### **NEW JERSEY**

R4A contains R4D using TR

### **NORTH CAROLINA**

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

### **SOUTH DAKOTA**

E62 contains E61 using TE11

### **VIRGINIA**

E62 contains E63 using TE11

R1D contains R1C using TR

### **WASHINGTON**

E15 contains E14 using TE11

### **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

## **Appendix E—Fiscal Data Plan Questions**

**National Public Education Financial Survey (NPEFS)  
Fiscal Year (FY) 2019 Fiscal Data Plan  
January 30, 2020**

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

**Note:** Both NPEFS and the School District Finance (F-33) Survey 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 LEAs are reflected correctly on NPEFS and F-33.

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

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

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

**2. Where are these amounts reported in NPEFS? (Check all that apply.)**

- Revenues
- Expenditures
- Amounts are reported only in the fiscal data plan, not NPEFS.

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

- Amounts are reported in F-33 at the school district level.
- Amounts are reported in F-33 as state totals.
- Amounts are reported only in the fiscal data plan, not F-33.

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

**4d. If you are reporting Direct Program Support/State Payments on Behalf of the LEA expenditures for Employee Benefits, please indicate the general categories of employee benefits these expenditures support: (Check all that apply.)**

- Retirement
- Health Insurance
- Other (Please specify.) \_\_\_\_\_

**4e. Direct Program Support for Private School Students**

1. Non-Property \$ \_\_\_\_\_

2. Property Only \$ \_\_\_\_\_

**4f. Other Direct Program Support for Public School Students**

1. Non-Property \$ \_\_\_\_\_

If applicable, please specify program name(s) \_\_\_\_\_

2. Property Only \$ \_\_\_\_\_

If applicable, please specify program name(s) \_\_\_\_\_

**5. In your state, does the state education agency (SEA) provide funds directly to students or families for payment of elementary/secondary education expenses?**

- No (Please go to question 6.)
- Yes

**5a. If yes, please provide the amount and specify the program names(s):**

Non-Property \$ \_\_\_\_\_

Please specify program name(s) \_\_\_\_\_

**5b. Please indicate below whether these amounts are reported in NPEFS and F-33 for fiscal year 2018.**

- Amounts are reported in FY 2018 NPEFS and are reported in FY 2018 F-33 at the school district level within the finances of the student's resident school district.
- Amounts are reported in FY 2018 F-33 and NPEFS as state totals.
- Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.
- Amounts are not reported in F-33 or NPEFS.

**Prekindergarten (PK) Data**

**6. Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2018: (Check all that apply.)**

- Included in FY 2018 NPEFS
- Included in FY 2018 F-33
- Not included in NPEFS or F-33

**Finance Data for Charter Schools**

**7. Please indicate below if your state has any of the following types of charter schools: (Check all that apply.)**

- The state does not have public charter schools. (Please go to question 8.)
- Independent charter schools or agencies (An **independent** charter school is a charter school within an LEA or other separately reported entity where all associated schools are public charter schools.)
- Dependent charter schools (A **dependent** charter school is a charter school within an LEA where some of the schools that are part of the LEA are public charter schools and some are public noncharter schools.)

**7a. Please indicate below how finance data for charter schools are included in NPEFS for fiscal year 2018: (Check all that apply.)**

- Data reported include functionalized revenues and expenditures for charter schools from both government and private sources.
- Data reported include functionalized revenues and expenditures for charter schools from only government sources.
- Data reported include only government payments to charter schools (as purchased services and/or tuition).
- Data for charter schools are not included in NPEFS.
- Other (Please explain.) \_\_\_\_\_

**7b. Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2018? (Check all that apply.)**

- Data reported include functionalized revenues and expenditures for **independent** charter schools.
  - Revenues and expenditures for charter schools are only from government sources.
  - Revenues and expenditures for charter schools are from both private and government sources.
- Data reported include functionalized revenues and expenditures for **dependent** charter schools. (Reported data for some LEAs includes data for charter schools and noncharter schools.)
  - Revenues and expenditures for charter schools are only from government sources.
  - Revenues and expenditures for charter schools are from both private and government sources.
- Data reported include only government payments to charter schools.
- Data for charter schools are not included in F-33.
- Other (Please explain.) \_\_\_\_\_

**NPEFS Average Daily Attendance (ADA)**

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

- No (Please go to question 9.)
- Yes

**8a. What weight or adjustment do you use on summer school attendance when adding it into the state ADA? \_\_\_\_\_**

**Note:** If your state calculates ADA based on state statutes defining ADA, NCES requests that you submit the statutory citation documenting how ADA is defined in your state.

**9. Is the ADA your state reported on NPEFS calculated based on state statute definition?**

- No, ADA is calculated based on NCES definition. (Please go to question 10.)
- Yes



**9a. If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?**

- No
- Yes

**10. Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership (ADM) to ADA?**

- No (Please go to question 11.)
- Yes

**10a. Please provide the multiplier used.** \_\_\_\_\_

### **School-Level Finance Data**

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

- No, the state does not maintain school-level finance data. (Please go to question 12.)
- Yes, for all public schools in the state (including charter schools).
- Yes, for all public schools in the state except charter schools.
- Yes, however the state only has the data for some schools.

**11a. If you make school-level financial data available on your website, please provide the URL:** \_\_\_\_\_

**11b. If your state currently tracks expenditures at the school level, please indicate the types of expenditures collected.** (Check all that apply.)

- Personnel expenditures
- Nonpersonnel expenditures

**11c. If your state currently tracks personnel expenditures at the school level, please indicate the types of expenditures collected.** (Check all that apply.)

- Expenditures for instructional staff
- Expenditures for instructional aides
- Expenditures for teacher salaries
- Expenditures for support services staff
- Expenditures for school administration staff
- Expenditures for other school level personnel
- Personnel expenditures are not collected at the school level.

**11d. If your state currently tracks nonpersonnel expenditures at the school level, please indicate the types of expenditures collected. (Check all that apply.)**

- Technology-related supplies and purchased services
- Technology-related hardware
- Technology software
- Textbooks and periodicals
- Improvement of instruction (e.g., curriculum development, professional development and training of professional staff)
- Library and media services
- Nonpersonnel expenditures are not collected at the school level.

**11e. If your state currently tracks personnel or nonpersonnel expenditures at the school level, has your state's uniform chart of accounts been adjusted to include school-level codes?**

- Yes
- No

### Virtual Schools

**Note:** For the purposes of this question, a “virtual school” is a public elementary-secondary (PK-12) school that only offers instruction in which students and teachers are separated by time and/or location, and interaction occurs via computers and/or telecommunications technologies. A virtual school generally does not have a physical facility that allows students to attend classes on site.

**12. Does your state have virtual schools?**

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

**12a. Are finance data for virtual schools included in your state's NPEFS and F-33 data submissions? (Check all that apply.)**

- Included in FY 2018 NPEFS
- Included in FY 2018 F-33
- Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.
- Not included in FY 2018 NPEFS or F-33

**12b. What type of LEAs are the finance data for virtual schools reported under? (Check all that apply.)**

- Finance data are functionalized and reported as a separate education agency.
- Finance data are functionalized and reported under the LEA of the students' home school.
- Expenditures for the virtual school are reported as tuition payments or purchased services under the LEA of the students' home school.

### Revenues from Private Sources

**Note:** Revenues from private sources include contributions and donations made by private entities. These entities include, but are not limited to: educational foundations, parent teacher associations/organizations, campus booster clubs, and private individuals.

#### 13. Does your state report revenues from private sources?

- No (Please go to question 14.)
- Yes

#### 13a. Please indicate where revenue from private sources are reported on NPEFS.

(Check all that apply.)

- Transportation Fees from Individuals (R1G)
- Other Revenue from Local Sources (R1L)
- Other Sources of Revenue (R5)

#### 13b. Please indicate which donors are included in your revenue reporting: (Check all that apply.)

- Private foundations
- Non-profit organizations
- Parent teacher associations/organizations
- Campus booster clubs
- Private individuals

### Accounting Methodology

#### 14. Please indicate which method of accounting school districts use when reporting revenues and expenditures.

- All LEAs report to the state using a cash basis method of accounting.
- All LEAs report to the state using a modified accrual method of accounting.
- LEAs may report to the state using either a cash basis or modified accrual method of accounting.
- LEAs report using a different method. (Please specify.) \_\_\_\_\_

**Appendix F—Fiscal Data Plan Responses**

## Appendix F - Fiscal Data Plan Responses

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2019

State or jurisdiction	Q.1	Q.2			Q.3
	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)?	Where are these amounts reported in NPEFS? Revenues	Expenditures	Not Reported	How are these amounts reported in F-33?
Alabama	No	†	†	†	†
Alaska	Yes	Yes	Yes	No	In F-33 at the school-district level
Arizona	Yes	No	Yes	No	Only in the fiscal data plan, not F-33
Arkansas	Yes	Yes	Yes	No	Only in the fiscal data plan, not F-33
California	Yes	Yes	Yes	No	In F-33 at the school-district level
Colorado	No	†	†	†	†
Connecticut	Yes	Yes	Yes	No	Only in the fiscal data plan, not F-33
Delaware	Yes	Yes	Yes	No	In F-33 at the school-district level
District of Columbia	No	†	†	†	†
Florida	Yes	No	Yes	No	Only in the fiscal data plan, not F-33
Georgia	Yes	Yes	Yes	No	In F-33 at the school-district level
Hawaii	No	†	†	†	†
Idaho	Yes	Yes	Yes	No	In F-33 at the school-district level
Illinois	Yes	Yes	Yes	No	In F-33 as state totals
Indiana	Yes	Yes	Yes	No	In F-33 as state totals
Iowa	No	†	†	†	†
Kansas	Yes	Yes	Yes	No	In F-33 at the school-district level
Kentucky	Yes	Yes	Yes	No	In F-33 as state totals
Louisiana	Yes	Yes	Yes	No	Only in the fiscal data plan, not F-33
Maine	Yes	Yes	Yes	No	In F-33 at the school-district level
Maryland	Yes	Yes	Yes	No	In F-33 as state totals
Massachusetts	Yes	Yes	Yes	No	In F-33 at the school-district level
Michigan	No	†	†	†	†
Minnesota	Yes	Yes	Yes	No	Only in the fiscal data plan, not F-33
Mississippi	Yes	Yes	Yes	No	In F-33 at the school-district level
Missouri	No	†	†	†	†
Montana	No	†	†	†	†
Nebraska	No	†	†	†	†
Nevada	No	†	†	†	†
New Hampshire	No	†	†	†	†
New Jersey	Yes	Yes	Yes	No	In F-33 at the school-district level
New Mexico	No	†	†	†	†
New York	Yes	Yes	Yes	Yes	In F-33 at the school-district level
North Carolina	Yes	Yes	Yes	No	In F-33 at the school-district level
North Dakota	No	†	†	†	†
Ohio	No	†	†	†	†

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2019—Continued

State or jurisdiction	Q.1	Q.2			Q.3
	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)?	Where are these amounts reported in NPEFS?	Where are these amounts reported in NPEFS?		How are these amounts reported in F-33?
		Revenues	Expenditures	Not Reported	
Oklahoma	Yes	Yes	Yes	No	In F-33 as state totals
Oregon	No	†	†	†	†
Pennsylvania	No	†	†	†	†
Rhode Island	Yes	Yes	Yes	No	In F-33 at the school-district level
South Carolina	Yes	Yes	Yes	No	In F-33 as state totals
South Dakota	Yes	Yes	Yes	No	In F-33 at the school-district level
Tennessee	No	†	†	†	†
Texas	Yes	Yes	No	No	In F-33 at the school-district level
Utah	No	†	†	†	†
Vermont	No	†	†	†	†
Virginia	No	†	†	†	†
Washington	No	†	†	†	†
West Virginia	Yes	Yes	Yes	No	In F-33 at the school-district level
Wisconsin	Yes	Yes	Yes	No	Only in the fiscal data plan, not F-33
Wyoming	No	†	†	†	†
<b>Other jurisdictions</b>					
American Samoa	No	†	†	†	†
Guam	No	†	†	†	†
Commonwealth of the Northern Mariana Islands	No	†	†	†	†
Puerto Rico	No	†	†	†	†
Virgin Islands	No	†	†	†	†

† 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 2019, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-2. Fiscal Data Plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal Year 2019

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).					
State or jurisdiction	Q.4.a.1		Q.4.b.1		Q.4.c
	Textbooks for Public School Students	Property	Transportation for Public School Students	Property	Employee Benefits for Public School Employees
	Non-Property	Property	Non-Property	Property	Non-Property
Alabama	†	†	†	†	†
Alaska	\$0	\$0	\$0	\$0	\$141,584,498
Arizona	0	0	426,294	0	0
Arkansas	0	0	0	0	82,658,192
California	0	0	0	0	5,818,469,000
Colorado	†	†	†	†	†
Connecticut	0	0	0	0	1,398,316,993
Delaware	3,289,387	0	117,746,880	0	642,733,128
District of Columbia	†	†	†	†	†
Florida	0	0	0	0	0
Georgia	0	0	0	0	32,129,306
Hawaii	†	†	†	†	†
Idaho	0	0	0	0	439,023
Illinois	0	0	0	0	6,104,706,301
Indiana	0	0	0	0	1,097,200,000
Iowa	†	†	†	†	†
Kansas	0	0	0	0	260,116,314
Kentucky	0	0	0	0	1,853,566,184
Louisiana	0	0	0	0	0
Maine	0	0	0	0	181,527,833
Maryland	0	0	0	0	739,685,425
Massachusetts	0	0	0	0	1,566,228,063
Michigan	†	†	†	†	†
Minnesota	0	0	0	0	0
Mississippi	10,415	0	0	0	2,230,255
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	0	0	0	0	2,906,041,471
New Mexico	†	†	†	†	†
New York	0	0	0	0	6,070,650,335
North Carolina	0	0	13,995,831	53,212,059	52,219,199
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	0	0	0	0	32,330,393
Oregon	†	†	†	†	†
Pennsylvania	†	†	†	†	†

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-2. Fiscal Data Plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal Year 2019—Continued

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).					
State or jurisdiction	Q.4.a.1		Q.4.b.1		Q.4.c
	Textbooks for Public School Students		Transportation for Public School Students		Employee Benefits for Public School Employees
	Non-Property	Property	Non-Property	Property	Non-Property
Rhode Island	0	0	3,038,684	0	106,256,564
South Carolina	19,462,142	0	75,144,407	41,838,669	0
South Dakota	0	0	0	0	0
Tennessee	†	†	†	†	†
Texas	95,532,461	0	1,396,851	0	1,930,248,442
Utah	†	†	†	†	†
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	0	0	0	0	683,791,245
Wisconsin	0	0	0	0	0
Wyoming	†	†	†	†	†
<b>Other jurisdictions</b>					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	†	†	†	†	†
Virgin Islands	†	†	†	†	†

† 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 2019, provisional Version 1a.



## Appendix F - Fiscal Data Plan Responses

Exhibit F-3. Fiscal Data Plan responses to questions 4.d through 4.e, by state or jurisdiction: Fiscal Year 2019

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).

State or jurisdiction	Q.4.d			Q.4.e	
	Retirement	Health Insurance	Other	Non-Property	Property
Alabama	†	†	†	†	†
Alaska	Yes	No	No	\$ 0	\$ 0
Arizona	†	†	†	0	0
Arkansas	Yes	Yes	No	0	0
California	Yes	No	The state contributed a total of \$5,818,469,000 on behalf of the LEA <sup>1</sup> expenditures for retirement. However, some LEAs did not report the on-behalf expenditures on their books. \$3,776,300,287 state payments on behalf of the LEA expenditures for retirement were reported in the F-33 at the school district level. When we prepared the data reporting for NPEFS, we added another \$2,042,168,713 for NPEFS reporting to reflect the total amount of \$5,818,469,000.	0	0
Colorado	†	†	†	†	†
Connecticut	Yes	Yes	No	19,795,557	0
Delaware	Yes	Yes	No	0	0
District of Columbia	†	†	†	†	†
Florida	†	†	†	0	0
Georgia	Yes	No	No	0	0
Hawaii	†	†	†	†	†
Idaho	No	No	Unemployment insurance paid directly to the Idaho Department of Labor for benefit of local education agencies.	0	0
Illinois	Yes	No	No	0	0
Indiana	Yes	No	No	0	0
Iowa	†	†	†	†	†
Kansas	Yes	No	No	0	0
Kentucky	Yes	Yes	Life insurance, HRA <sup>2</sup>	0	0
Louisiana	†	†	†	0	0
Maine	Yes	Yes	No	0	0
Maryland	Yes	No	No	13,040,000	0
Massachusetts	Yes	No	No	0	0
Michigan	†	†	†	†	†
Minnesota	†	†	†	0	0
Mississippi	Yes	Yes	No	5,613,996	0
Missouri	†	†	†	†	†

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-3. Fiscal Data Plan responses to questions 4.d through 4.e, by state or jurisdiction: Fiscal Year 2019—Continued

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).

State or jurisdiction	Q.4.d			Q.4.e	
	Retirement	Health Insurance	Other	Non-Property	Property
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	Yes	No	No	0	0
New Mexico	†	†	†	†	†
New York	Yes	No	No	0	0
North Carolina	No	No	Workers Compensation for State Funded Employees (these payments are not in NC MFR <sup>3</sup> Data Files)	0	0
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	Yes	No	No	0	0
Oregon	†	†	†	†	†
Pennsylvania	†	†	†	†	†
Rhode Island	Yes	No	No	0	0
South Carolina	†	†	†	0	0
South Dakota	†	†	†	0	0
Tennessee	†	†	†	†	†
Texas	Yes	Yes	Medicare	0	0
Utah	†	†	†	†	†
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	Yes	Yes	No	912,441	0
Wisconsin	†	†	†	0	0
Wyoming	†	†	†	†	†
<b>Other jurisdictions</b>					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	†	†	†	†	†
Virgin Islands	†	†	†	†	†

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

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† Not applicable.

<sup>1</sup> Local Education Agency

<sup>2</sup> Health Reimbursement Account

<sup>3</sup> Monthly Finance Reports

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2019, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2019

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).

State or jurisdiction	<u>Q.4.f.1</u>		<u>Q.4.f.2</u>	
	Other Direct Program Support for Public School Students Non-Property	Program Name(s)	Other Direct Program Support for Public School Students Property	Program Name(s)
Alabama	†	†	†	†
Alaska	\$0	†	\$0	†
Arizona	74,779,788	County Small Schools Program, Arizona Department of Juvenile Corrections, County Juvenile Corrections, County Jails, County Detention Center, Residential Vouchers, Arizona School for Deaf & Blind, Special County Reserve Funds Operations	0	†
Arkansas	126,341,587	Arkansas Public School Computer Network, National Board Of Professional Teaching Standards, Assessment/End Of Course Testing, Professional Development Funding, FT Real Property Reappraisal Costs Transfer, Supplemental Millage Incentive To EBD <sup>1</sup> , General Facilities Funding To EBD, Distance Learning Operating Grants, Curriculum, Technology Grants, Statewide System Of Support	0	†
California	4,495,247,900	Some charter schools.	60,450,440	Some charter schools.
Colorado	†	†	†	†
Connecticut	438,634,404	Child Nutrition programs run by State Agencies, State Technical Education and Career System School programs, State Department of Correction programs, Regional Education Service Center programs	9,746,348	State Technical Education and Career System, School Programs, Regional Education Service Center Programs
Delaware	0	†	0	†
District of Columbia	†	†	†	†
Florida	1,103,958,677	Florida School for Deaf & Blind, Florida Virtual School, McKay Scholarship Program, Florida Tax Credit Scholarship, Hope Scholarship Program	0	†
Georgia	62,910,989	Georgia Academy for the Blind, Georgia School for the Deaf, Atlanta Area School for the Deaf, Georgia Virtual School, Georgia Department of Juvenile Justice	0	†
Hawaii	†	†	†	†
Idaho	0	†	0	†
Illinois	41,770,000	ROE <sup>2</sup> Salaries, ROE School Services, Dept of Corrections and Juvenile Justice, Title II Math and Science Partnership Program.	0	†

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2019—Continued

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).

State or jurisdiction	<u>Q.4.f.1</u>		<u>Q.4.f.2</u>	
	Other Direct Program Support for Public School Students		Other Direct Program Support for Public School Students	
	Non-Property	Program Name(s)	Property	Program Name(s)
Indiana	16,892,755	School for the Blind and School for the Deaf	0	†
Iowa	†	†	†	†
Kansas	0	†	0	†
Kentucky	0	†	0	†
Louisiana	52,652,823	LA School of Deaf, LA Special Ed Center and Special School District	0	†
Maine	0	†	0	†
Maryland	100,732,921	Seed School Of Maryland, Juvenile Services Education, School For The Blind, Assessments	0	†
Massachusetts	0	†	0	†
Michigan	†	†	†	†
Minnesota	55,862,623	Bureau of Indian Affairs Tribal Schools, Department of Corrections Agency No. P78, Faribault Academies, Perpich Center for Arts Education, Enrollment Options.	0	†
Mississippi	11,197,891	MS School of Arts, MS School for Math & Science, MS School for Blind/Deaf.	255,715	MS School of Arts, MS School for Math & Science, MS School for Blind/Deaf.
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	†	†	†	†
New Jersey	1,070,287,204	Debt service for state issued school construction bonds. This is not included in F33.	0	†
New Mexico	†	†	†	†
New York	2,621,540,132	District payments to charter schools.	0	†
North Carolina	0	†	0	†
North Dakota	†	†	†	†
Ohio	†	†	†	†
Oklahoma	255,787,448	Career Tech salaries, Commodities and Student Assessment on behalf of students.	0	†
Oregon	†	†	†	†
Pennsylvania	†	†	†	†

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2019—Continued

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).

State or jurisdiction	<u>Q.4.f.1</u>		<u>Q.4.f.2</u>	
	Other Direct Program Support for Public School Students	Program Name(s)	Other Direct Program Support for Public School Students	Program Name(s)
	Non-Property		Property	
Rhode Island	0	†	65,340,282	School Housing Aid
South Carolina	36,586,211	Community Education, Testing	0	†
South Dakota	11,247,291	Connecting Schools	739,649	Connecting Schools
Tennessee	†	†	†	†
Texas	301,523,342	Windham School District, Assessment, Regional Day Schools Deaf, Communities in Schools, Grade School Lunch Matching, Educator Quality and Leadership, Regional Education Service Centers, Early Childhood State Center at University of Texas Health Science Center, Open Source Instructional Materials, Students with Autism, Students with Dyslexia, Texas Gateway and Online Resources (formerly Project Share), Texas Advanced Placement Initiative	0	†
Utah	†	†	†	†
Vermont	†	†	†	†
Virginia	†	†	†	†
Washington	†	†	†	†
West Virginia	43,195,261	Corrections, WV School for Deaf and Blind, Tools for Schools, Virtual Schools, and Statewide Technology Support	1,637,665	WV School for the Deaf and Blind
Wisconsin	73,356,956	State payments to independent charter schools	0	†
Wyoming	†	†	†	†
<b>Other jurisdictions</b>				
American Samoa	†	†	†	†
Guam	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†
Puerto Rico	†	†	†	†
Virgin Islands	†	†	†	†

† Not applicable.

<sup>1</sup> Educational and Behavioral Disorders

<sup>2</sup> Regional Office Education

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2019, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-5. Fiscal Data Plan responses to question 5, by state or jurisdiction: Fiscal Year 2019

State or jurisdiction	<u>Q.5</u>	<u>Q.5.a</u>		<u>Q.5.b</u>
	Does the SEA provide funds directly to students or families for payment of elementary/secondary education expenses?	If yes, please provide the amount and specify the program names(s)		How are these amounts reported in NPEFS and F-33 for fiscal year 2019?
		Amount	Program names(s)	
Alabama	No	†	†	†
Alaska	No	†	†	†
Arizona	Yes	—	Empowerment Scholarship Program	Amounts are not reported in F-33 or NPEFS.
Arkansas	No	†	†	†
California	No	†	†	†
Colorado	No	†	†	†
Connecticut	No	†	†	†
Delaware	No	†		Amounts are not reported in F-33 or NPEFS.
District of Columbia	No	†	†	†
Florida	No	†	†	†
Georgia	No	†	There is a program in which parents of exceptional students (students with disabilities) can elect to enroll their child in a private school, and the state funds are paid to the private school by the state and not included in the expenditures of the school district that are reported in this survey. This program is identified as the SB10 program in the State of Georgia. The amount of SB10 expenditures paid by the Georgia Department of Education for FY 2019 was \$33,205,756 (state funds only). Private school payments by the LEAs (local funds) are included in the financial data that is provided to GaDOE. Therefore, these payments of local funds are included in this survey.	Amounts are reported in FY 2019 F-33 and NPEFS as state totals.
Hawaii	No	†	†	†
Idaho	No	†	†	†
Illinois	No	†	†	†
Indiana	No	†	†	†
Iowa	No	†	†	†
Kansas	No	†	†	†
Kentucky	No	†	†	†
Louisiana	No	†	†	†

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-5. Fiscal Data Plan responses to question 5, by state or jurisdiction: Fiscal Year 2019—Continued

State or jurisdiction	<u>Q.5</u>	<u>Q.5.a</u>		<u>Q.5.b</u>
	Does the SEA provide funds directly to students or families for payment of elementary/secondary education expenses?	If yes, please provide the amount and specify the program names(s)		How are these amounts reported in NPEFS and F-33 for fiscal year 2019?
		Amount	Program names(s)	
Maine	No	†	†	†
Maryland	No	†	†	†
Massachusetts	No	†	†	†
Michigan	No	†	†	†
Minnesota	No	†	†	†
Mississippi	Yes	\$2,182,986	Educational Scholarship Accounts	Amounts are not reported in F-33 or
Missouri	No	†	†	†
Montana	No	†	†	†
Nebraska	No	†	†	†
Nevada	No	†	†	†
New Hampshire	No	†	†	†
New Jersey	No	†	†	†
New Mexico	No	†	†	†
New York	No	†	†	†
North Carolina	No	†	†	†
North Dakota	No	†	†	†
Ohio	No	†	†	†
Oklahoma	Yes	—	The Lindsey Nicole Henry Scholarship Act authorizes the parent or guardian of a public school student with a disability who is served under the Individuals with Disabilities Education Act to exercise their parental option and request to have an LNH Scholarship awarded for their child to attend a participating private school approved by the State Board of Education.	Amounts are not reported in F-33 or NPEFS.
Oregon	No	†	†	†
Pennsylvania	No	†	†	†
Rhode Island	No	†	†	†
South Carolina	No	†	†	†
South Dakota	No	†	†	†
Tennessee	Yes	937,620	Individual Education Account Program	Amounts are reported in FY 2019 F-33 and NPEFS as state
Texas	No	†	†	†

See notes at end of exhibit.



## Appendix F - Fiscal Data Plan Responses

Exhibit F-5. Fiscal Data Plan responses to question 5, by state or jurisdiction: Fiscal Year 2019—Continued

State or jurisdiction	<u>Q.5</u>	<u>Q.5.a</u>		<u>Q.5.b</u>
	Does the SEA provide funds directly to students or families for payment of elementary/secondary education expenses?	If yes, please provide the amount and specify the program names(s)		How are these amounts reported in NPEFS and F-33 for fiscal year 2019?
		Amount	Program names(s)	
Utah	Yes	5,936,779	—	Amounts are reported in FY 2019 F-33 and NPEFS as state
Vermont	No	†	†	†
Virginia	No	†	†	†
Washington	No	†	†	†
West Virginia	No	†	†	†
Wisconsin	No	†	†	†
Wyoming	No	†	†	†
<b>Other jurisdictions</b>				
American Samoa	No	†	†	†
Guam	No	†	†	†
Commonwealth of the Northern Mariana Islands	No	†	†	†
Puerto Rico	Yes	6,118,427	†	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.
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 2019, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-6. Fiscal Data Plan responses to questions 6 through 7, by state or jurisdiction: Fiscal Year 2019

State or jurisdiction	<u>Q.6</u>			<u>Q.7</u>		
	Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2019.			Please indicate below if your state has any of the following types of LEAs:		
	Included in FY 2019 NPEFS	Included in FY 2019 F-33	Not included in NPEFS or F-33	The state does not have public charter schools	Independent charter schools	Dependent charter schools
Alabama	Yes	Yes	No	No	Yes	No
Alaska	Yes	Yes	No	No	No	Yes
Arizona	No	No	Yes	No	Yes	No
Arkansas	Yes	Yes	No	No	Yes	Yes
California	Yes	Yes	No	No	Yes	Yes
Colorado	Yes	Yes	No	No	Yes	No
Connecticut	Yes	Yes	No	No	Yes	Yes
Delaware	Yes	Yes	No	No	Yes	No
District of Columbia	Yes	Yes	No	No	Yes	Yes
Florida	Yes	Yes	No	No	Yes	Yes
Georgia	Yes	Yes	No	No	Yes	Yes
Hawaii	Yes	Yes	No	No	No	Yes
Idaho	Yes	Yes	No	No	Yes	No
Illinois	Yes	Yes	No	No	Yes	Yes
Indiana	Yes	Yes	No	No	Yes	Yes
Iowa	Yes	Yes	No	No	No	Yes
Kansas	Yes	Yes	No	No	No	Yes
Kentucky	Yes	Yes	No	Yes	No	No
Louisiana	Yes	Yes	No	No	Yes	Yes
Maine	Yes	Yes	No	No	Yes	No
Maryland	Yes	Yes	No	No	No	Yes
Massachusetts	Yes	Yes	No	No	Yes	No
Michigan	Yes	Yes	No	No	Yes	No
Minnesota	Yes	Yes	No	No	Yes	No
Mississippi	Yes	Yes	No	No	Yes	No
Missouri	Yes	Yes	No	No	Yes	Yes
Montana	Yes	Yes	No	Yes	No	No
Nebraska	Yes	Yes	No	Yes	No	No
Nevada	Yes	Yes	No	No	Yes	Yes
New Hampshire	Yes	Yes	No	No	Yes	Yes
New Jersey	Yes	Yes	No	No	Yes	No
New Mexico	Yes	Yes	No	No	Yes	Yes
New York	No	Yes	No	No	Yes	No
North Carolina	Yes	Yes	No	No	Yes	No
North Dakota	Yes	Yes	No	Yes	No	No
Ohio	Yes	Yes	No	No	Yes	No
Oklahoma	Yes	Yes	No	No	Yes	Yes
Oregon	No	No	Yes	No	Yes	Yes
Pennsylvania	Yes	Yes	No	No	Yes	No
Rhode Island	Yes	Yes	No	No	Yes	Yes

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-6. Fiscal Data Plan responses to questions 6 through 7, by state or jurisdiction: Fiscal Year 2019—Continued

State or jurisdiction	<u>Q.6</u>			<u>Q.7</u>		
	Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2019.			Please indicate below if your state has any of the following types of LEAs:		
	Included in FY 2019 NPEFS	Included in FY 2019 F-33	Not included in NPEFS or F-33	The state does not have public charter schools	Independent charter schools	Dependent charter schools
South Carolina	Yes	Yes	No	No	Yes	Yes
South Dakota	Yes	Yes	No	Yes	No	No
Tennessee	Yes	Yes	No	No	No	Yes
Texas	Yes	Yes	No	No	Yes	Yes
Utah	Yes	Yes	No	No	Yes	No
Vermont	Yes	Yes	No	Yes	No	No
Virginia	Yes	Yes	No	No	No	Yes
Washington	Yes	Yes	No	No	Yes	No
West Virginia	Yes	Yes	No	Yes	No	No
Wisconsin	Yes	Yes	No	No	Yes	Yes
Wyoming	Yes	Yes	No	No	No	Yes
<b>Other jurisdictions</b>						
American Samoa	Yes	Yes	No	Yes	No	No
Guam	Yes	No	No	No	No	Yes
Commonwealth of the Northern Mariana Islands	No	No	Yes	Yes	No	No
Puerto Rico	Yes	No	No	No	No	Yes
Virgin Islands	Yes	No	No	Yes	No	No

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2019, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-7. Fiscal Data Plan responses to questions 7.a, by state or jurisdiction: Fiscal Year 2019

### Q.7.a

Please indicate below how finance data for charter schools are included in NPEFS and F-33 data for FY 2019

State or jurisdiction	Data reported include functionalized revenues and expenditures for charter schools from both government and private sources	Data reported include functionalized revenues and expenditures for charter schools from only government sources	Data reported include only government payments to charter schools	Data for charter schools are not included in NPEFS	Other
Alabama	Yes	Yes	No	No	No
Alaska	Yes	No	No	No	No
Arizona	Yes	No	No	No	No
Arkansas	Yes	No	No	No	No
California	Yes	No	No	No	Yes <sup>1</sup>
Colorado	Yes	No	No	No	No
Connecticut	Yes	No	No	No	No
Delaware	Yes	No	No	No	No
District of Columbia	Yes	Yes	Yes	No	No
Florida	No	No	No	No	No
Georgia	Yes	No	Yes	No	Yes <sup>2</sup>
Hawaii	No	Yes	No	No	No
Idaho	Yes	No	No	No	Yes <sup>3</sup>
Illinois	No	No	Yes	No	Yes <sup>4</sup>
Indiana	Yes	No	No	No	No
Iowa	Yes	No	No	No	Yes <sup>5</sup>
Kansas	Yes	No	No	No	No
Kentucky	†	†	†	†	†
Louisiana	No	No	No	No	No
Maine	Yes	No	No	No	No
Maryland	No	Yes	No	No	No
Massachusetts	Yes	No	No	No	No
Michigan	Yes	No	No	No	Yes <sup>6</sup>
Minnesota	Yes	No	No	No	No
Mississippi	Yes	No	No	No	No
Missouri	Yes	No	No	No	No
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	Yes	No	No	No	No
New Hampshire	No	No	No	Yes	No
New Jersey	Yes	No	No	No	No

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-7. Fiscal Data Plan responses to questions 7.a, by state or jurisdiction: Fiscal Year 2019—Continued

### Q.7.a

Please indicate below how finance data for charter schools are included in NPEFS and F-33 data for FY 2019

State or jurisdiction	Data reported include functionalized revenues and expenditures for charter schools from both government and private sources	Data reported include functionalized revenues and expenditures for charter schools from only government sources	Data reported include only government payments to charter schools	Data for charter schools are not included in NPEFS	Other
New Mexico	Yes	No	No	No	Yes <sup>7</sup>
New York	No	No	Yes	No	No
North Carolina	Yes	No	No	No	No
North Dakota	†	†	†	†	†
Ohio	Yes	No	No	No	No
Oklahoma	Yes	No	No	No	No
Oregon	No	No	Yes	No	No
Pennsylvania	Yes	No	No	No	No
Rhode Island	Yes	No	No	No	No
South Carolina	Yes	No	No	No	No
South Dakota	†	†	†	†	†
Tennessee	No	Yes	No	No	No
Texas	Yes	No	No	No	No
Utah	Yes	No	No	No	No
Vermont	†	†	†	†	†
Virginia	Yes	No	No	No	No
Washington	No	Yes	No	No	No
West Virginia	†	†	†	†	†
Wisconsin	No	No	No	No	Yes <sup>8</sup>
Wyoming	Yes	No	No	No	No
<b>Other jurisdictions</b>					
American Samoa	†	†	†	†	†
Guam	No	No	Yes	No	No
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	No	Yes	No	No	No
Virgin Islands	†	†	†	†	†

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

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† Not applicable.

<sup>1</sup> In California, some charter schools reported their data with functionalized revenues and expenditures in the Standardized Account Code Structure. However, some charter schools elected to report their data in a highly summarized format known as the Alternative Form, which lacks any revenue detail by funding source or expenditure detail by function.

<sup>2</sup> Georgia has some local charter schools within the school districts that do not report the expenditures by object level such as salaries, benefits, etc. The payment made by the school district to the local charter school for that activity is reported in purchased services. Beginning in FY 2017, the school districts are required to disaggregate the expenditure data as expended by the local charter school. However, two metro Atlanta school districts failed to disaggregate the expenditure data as expended by their local charter schools.

<sup>3</sup> Idaho collects financial information and an audit report from each public school district and each public charter school.

<sup>4</sup> In Illinois, the amount of tuition a school district pays to the charter school is reported for those students served from the school districts.

<sup>5</sup> All charter schools in Iowa must be part of a public school district and included in revenues and expenditures report by the public school district. During FY19, there were two authorized charter schools in Iowa.

The virtual schools in question 12 are also part of a public school district. The districts with the virtual schools report expenditures at the functional level. The students home district reports tuition expenditures to the serving LEA. During FY19, there were two authorized virtual schools in Iowa.

<sup>6</sup> Charter schools in Michigan (also referred to as Public School Academies (PSAs) are considered separate public school entities/districts and are subject to the same financial reporting requirements as traditional districts.

<sup>7</sup> In New Mexico, all charter school data (regardless of dependent or independent status) follows the same UCOA as traditional school districts and is aggregated in statewide translated data. We can provide disaggregated data for both dependent and independent charters.

<sup>8</sup> For Wisconsin, dependent charter schools data are included on a functionalized basis, although the level and accounts will vary depending on whether the charter school is an instrumentality or non-instrumentality as was contracted services. Independent charter schools are included in direct program support above in 4f. This is the total state payment amount to all independent charter schools. We do not have functionalized data from the independent charter schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2019, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to questions 7.b, by state or jurisdiction: Fiscal Year 2019

Q.7.b							
Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2019							
State or jurisdiction	Data reported include functionalized revenues and expenditures for independent charter schools		Data reported include functionalized revenues and expenditures for dependent charter schools		Data reported include only government payments to charter schools	Data for charter schools are not included in F-33	Other
	Revenues and expenditures are <b>only</b> from government sources	Revenues and expenditures are from <b>both</b> private and government sources	Revenues and expenditures are <b>only</b> from government sources	Revenues and expenditures are from <b>both</b> private and government sources			
Alabama	No	Yes	†	†	No	No	No
Alaska	†	†	No	Yes	No	No	No
Arizona	No	Yes	†	†	No	No	No
Arkansas	No	Yes	No	Yes	No	No	No
California	No	Yes	No	Yes	No	No	Yes <sup>1</sup>
Colorado	No	Yes	†	†	No	No	No
Connecticut	No	Yes	No	Yes	No	No	No
Delaware	No	Yes	†	†	No	No	No
District of Columbia	No	Yes	No	Yes	Yes	No	No
Florida	No	No	No	No	Yes	No	No
Georgia	No	Yes	No	Yes	Yes	No	Yes <sup>2</sup>
Hawaii	†	†	Yes	†	†	†	†
Idaho	Yes	No	†	†	No	No	No
Illinois	No	No	No	No	Yes	No	Yes <sup>3</sup>
Indiana	No	Yes	No	Yes	No	No	No
Iowa	†	†	No	Yes	No	No	Yes <sup>4</sup>
Kansas	†	†	No	Yes	No	No	No
Kentucky	†	†	†	†	†	†	†
Louisiana	No	Yes	No	Yes	No	No	No
Maine	No	Yes	†	†	No	No	No
Maryland	†	†	Yes	No	No	No	No
Massachusetts	No	Yes	†	†	No	No	No
Michigan	No	Yes	†	†	No	No	Yes <sup>5</sup>
Minnesota	No	Yes	†	†	No	No	No
Mississippi	No	Yes	†	†	No	No	No
Missouri	No	Yes	No	Yes	No	No	No
Montana	†	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†	†
Nevada	No	Yes	No	Yes	No	No	No

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to questions 7.b, by state or jurisdiction: Fiscal Year 2019—Continued

Q.7.b							
Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2019							
State or jurisdiction	Data reported include functionalized revenues and expenditures for independent charter schools		Data reported include functionalized revenues and expenditures for dependent charter schools		Data reported include only government payments to charter schools	Data for charter schools are not included in F-33	Other
	Revenues and expenditures are <i>only</i> from government sources	Revenues and expenditures are from <i>both</i> private and government sources	Revenues and expenditures are <i>only</i> from government sources	Revenues and expenditures are from <i>both</i> private and government sources			
New Hampshire	No	No	No	No	No	Yes	No
New Jersey	No	No	No	No	No	No	Yes <sup>6</sup>
New Mexico	No	Yes	No	Yes	No	No	No
New York	No	No	No	No	No	No	Yes <sup>7</sup>
North Carolina	No	Yes	†	†	No	No	No
North Dakota	†	†	†	†	†	†	†
Ohio	No	Yes	†	†	No	No	No
Oklahoma	No	Yes	No	Yes	No	No	No
Oregon	No	No	No	No	Yes	No	No
Pennsylvania	No	Yes	†	†	No	No	No
Rhode Island	No	Yes	No	Yes	No	No	No
South Carolina	No	No	No	Yes	No	No	No
South Dakota	†	†	†	†	†	†	†
Tennessee	†	†	Yes	No	No	No	No
Texas	No	Yes	No	No	No	No	No
Utah	No	Yes	†	†	No	No	No
Vermont	†	†	†	†	†	†	†
Virginia	†	†	No	Yes	No	No	No
Washington	Yes	No	†	†	Yes	No	No
West Virginia	†	†	†	†	†	†	†
Wisconsin	No	No	No	No	Yes	No	No
Wyoming	†	†	No	Yes	No	No	No
Other jurisdictions							
American Samoa	†	†	†	†	†	†	†
Guam	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†
Puerto Rico	†	†	†	†	†	†	†

See notes at end of exhibit.



## Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to questions 7.b, by state or jurisdiction: Fiscal Year 2019—Continued

Q.7.b							
Please indicate below how finance data for charter schools are included in F-33 for fiscal year 2019							
State or jurisdiction	Data reported include functionalized revenues and expenditures for independent charter schools			Data reported include functionalized revenues and expenditures for dependent charter schools			Other
	Revenues and expenditures are <i>only</i> from government sources	Revenues and expenditures are from <i>both</i> private and government sources	Revenues and expenditures are <i>only</i> from government sources	Revenues and expenditures are from <i>both</i> private and government sources	Data reported include only government payments to charter schools	Data for charter schools are not included in F-33	
Virgin Islands	†	†	†	†	†	†	†

† Not applicable.

<sup>1</sup> In California, public charter schools can also be authorized by the State Board of Education, which is not an LEA.

<sup>2</sup> Georgia has some local charter schools within the school districts that do not report the expenditures by object level such as salaries, benefits, etc. The payment made by the school district to the local charter school for that activity is reported in purchased services. Beginning in FY 2017, the school districts are required to disaggregate the expenditure data as expended by the local charter school. However, two metro Atlanta school districts failed to disaggregate the expenditure data as expended by their local charter schools in the financial report information provided to GaDOE - Financial Review Division.

<sup>3</sup> In Illinois, the amount of tuition a school district pays to the charter school is reported for those students served from the school districts.

<sup>4</sup> All charter schools in Iowa must be part of a public school district and included in revenues and expenditures report by the public school district. During FY19, there were two authorized charter schools in Iowa.

<sup>5</sup> Charter schools in Michigan (also referred to as Public School Academies) are considered separate public school entities/districts and are subject to the same financial reporting requirements as traditional districts.

<sup>6</sup> Charter schools are reported as their own entity in F33. Revenues are reported at the LEA and the charter school. The revenues to the LEA are funds provided to them from state and local government which is then transferred to the charter school. To avoid double counting the revenues we zero out the charter school revenues in our process. The charter school expenditures are delineated in the COA in an analogous fashion to how the LEAs do it.

<sup>7</sup> The only data related to charter schools that are included in the NPEFS are the state aid school districts receive from NYSED related to charter schools in revenue Item R3 in Section 1 and the tuition that is paid to the charter schools by the school districts in expenditure item E4E1 in Section 5. The charter schools have detailed revenue and expense records, but our system does not capture this information. District payments to charter schools do not necessarily equal total charter school expenses. Some issues that impact payments to charter schools include: timing issues with the payments by districts; districts that refuse to pay charter schools have the amount due charter schools deducted from their State Aid payment; charter schools may receive funding from sources other than the school districts; etc. SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2019, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 8 through 10, by state or jurisdiction: Fiscal Year 2019

	<u>Q.8</u>	<u>Q.9</u>	<u>Q.9.a</u>	<u>Q.10</u>
	When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance?  If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?	Is the ADA your state reported on NPEFS calculated based on state statute definition?	If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?	Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
State or jurisdiction				
Alabama	No	No	†	No
Alaska	No	No	†	0.9295
Arizona	No	Yes	No	No
Arkansas	No	No	†	No
California	No	Yes	Yes	No
Colorado	No	No	†	No
Connecticut	Yes <sup>1</sup>	No	†	Yes
Delaware	No	No	†	No
District of Columbia	Yes, As in previous years, weight or adjustments are not used. The ADA is based on the NCES guidance for ADA.	No	†	No
Florida	Yes, Number of summer days times % of summer days present.	Yes	Yes	No
Georgia	No	No	†	No
Hawaii	No	No	†	No
Idaho	No	Yes	Yes	No
Illinois	No	Yes	Yes	No
Indiana	No	No	†	No
Iowa	Yes, Total student days in summer school were added to total days in the regular school year prior to dividing by the average number of regular school days.	No	†	No
Kansas	Yes, Total hours of summer school instruction divided by 1,116 hours to get student FTE (full-time equivalency).	No	†	No
Kentucky	No	No	†	No
Louisiana	No	No	No	No
Maine	No	Yes	No	No
Maryland	No	Yes	Yes	No
Massachusetts	Yes, Headcount times 20 percent	No	†	No
Michigan	No	Yes	Yes	No
Minnesota	No	Yes	Yes	No
Mississippi	No	Yes	Yes	No
Missouri	Yes	Yes	Yes	No
Montana	No	Yes	Yes	No

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 8 through 10, by state or jurisdiction: Fiscal Year 2019—Continued

State or jurisdiction	<u>Q.8</u>	<u>Q.9</u>	<u>Q.9.a</u>	<u>Q.10</u>
	When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance?  If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?	Is the ADA your state reported on NPEFS calculated based on state statute definition?	If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?	Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
Nebraska	Yes, Summer School attendance is calculated with our statewide average because not all of our districts offer it.	Yes	Yes	No
Nevada	No	Yes	Yes	No
New Hampshire	No	Yes	Yes	No
New Jersey	No	Yes	Yes	No
New Mexico	No	Yes	Yes	No
New York	No	Yes	No	No
North Carolina	No	Yes	Yes	No
North Dakota	Yes, Student membership and attendance hours are collected for each summer school course provided.	No	†	No
Ohio	No	No	†	No
Oklahoma	No	Yes	No	No
Oregon	No	Yes	Yes	No
Pennsylvania	No	No	†	No
Rhode Island	No	No	†	No
South Carolina	No	Yes	Yes	No
South Dakota	No	No	†	No
Tennessee	No	Yes	Yes	No
Texas	No	No	†	No
Utah	No	No	†	0.9424
Vermont	No	No	†	No
Virginia	Summer attendance is weighted by a factor (summer days in session/regular school days in session) within each school division.	No	†	No
Washington	No	No	†	0.937
West Virginia	No	Yes	Yes	No
Wisconsin	We convert Summer FTE to ADA based on regular school year days.	No	†	No
Wyoming	No	No	†	No
<b>Other jurisdictions</b>				
American Samoa	No	No	†	No
Guam	No	No	†	No

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 8 through 10, by state or jurisdiction: Fiscal Year 2019—Continued

State or jurisdiction	<u>Q.8</u>	<u>Q.9</u>	<u>Q.9.a</u>	<u>Q.10</u>
	When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance?	Is the ADA your state reported on NPEFS calculated based on state statute definition?	If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?	Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
Commonwealth of the Northern Mariana Islands	No	No	†	No
Puerto Rico	No	No	†	No
Virgin Islands	No	No	†	No

† Not applicable.

<sup>1</sup> For Connecticut, on a program by program basis, count the number of PK- 12 pupils in the program, and multiply that by the number of days provided during the summer and then multiply that by the number of instructional minutes per day and then divide that by the number 180 and then divide that by the number 300 to come up with a full-time-equivalent (FTE) Summer School value. School districts may have multiple programs offered during the summer. If a particular program provides instructional minutes during the day above 300 minutes, the district can only report for that program 300 minutes in the calculation. The full-time-equivalent (FTE) Summer School values are summed statewide and factored into the ADA calculation.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2019, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-10. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal Year 2019

State or jurisdiction	Q.11 Does your state currently maintain school-level finance data?	Q.11.a If you make school-level financial data available on your website please provide the url
Alabama	Yes, for all public schools in the state (including charter schools).	<a href="https://www.alsde.edu/dept/erc/Pages/ercotherdata-all.aspx?navtext=Supporting Data">https://www.alsde.edu/dept/erc/Pages/ercotherdata-all.aspx?navtext=Supporting Data</a>
Alaska	No, the state does not maintain school-level finance data.	<a href="https://education.alaska.gov/compass/">https://education.alaska.gov/compass/</a>
Arizona	Yes, for all public schools in the state (including charter schools).	<a href="https://azreportcards.azed.gov/state-reports">https://azreportcards.azed.gov/state-reports</a>
Arkansas	Yes, for all public schools in the state (including charter schools).	—
California	No, the state does not maintain school-level finance data.	†
Colorado	Yes, for all public schools in the state (including charter schools).	<a href="https://coloradok12financialtransparency.com/">https://coloradok12financialtransparency.com/</a>
Connecticut	Yes, for all public schools in the state (including charter schools).	—
Delaware	Yes, for all public schools in the state (including charter schools).	<a href="https://reportcard.doe.k12.de.us/">https://reportcard.doe.k12.de.us/</a>
District of Columbia	Yes, for all public schools in the state (including charter schools).	<a href="https://dcschoolreportcard.org/">https://dcschoolreportcard.org/</a>
Florida	Yes, for all public schools in the state (including charter schools).	<a href="https://web08.fldoe.org/TransparencyReports/CostReportSelectionPage.aspx">https://web08.fldoe.org/TransparencyReports/CostReportSelectionPage.aspx</a>
Georgia	Yes, for all public schools in the state (including charter schools).	<a href="https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/School-System-Financial-Information.aspx">https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/School-System-Financial-Information.aspx</a>
Hawaii	Yes, for all public schools in the state except charter schools.	—
Idaho	Yes, for all public schools in the state (including charter schools).	<a href="https://idahoschools.org">https://idahoschools.org</a> (select a school and then Non-Academic Indicators, Finance)
Illinois	No, the state does not maintain school-level finance data.	†
Indiana	Yes, for all public schools in the state (including charter schools).	<a href="https://form9.doe.in.gov/public/home/dashboard?#">https://form9.doe.in.gov/public/home/dashboard?#</a>
Iowa	Yes, for all public schools in the state (including charter schools).	<a href="https://www.iaschoolperformance.gov/ECP/Home/Index">https://www.iaschoolperformance.gov/ECP/Home/Index</a>
Kansas	Yes, for all public schools in the state (including charter schools).	<a href="https://ksreportcard.ksde.org/essa_expend.aspx?org_no=State&amp;rptType=3">https://ksreportcard.ksde.org/essa_expend.aspx?org_no=State&amp;rptType=3</a>
Kentucky	Yes, for all public schools in the state except charter schools.	<a href="https://openhouse.education.ky.gov/src">https://openhouse.education.ky.gov/src</a>
Louisiana	Yes, for all public schools in the state (including charter schools).	<a href="https://www.louisianabelieves.com/funding/expenditures">https://www.louisianabelieves.com/funding/expenditures</a>
Maine	Yes, for all public schools in the state (including charter schools).	—
Maryland	Yes, for all public schools in the state except charter schools.	<a href="https://reportcard.msde.maryland.gov/">https://reportcard.msde.maryland.gov/</a>

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-10. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal Year 2019—Continued

State or jurisdiction	Q.11 Does your state currently maintain school-level finance data?	Q.11.a If you make school-level financial data available on your website please provide the url
Massachusetts	Yes, for all public schools in the state (including charter schools).	<a href="https://reportcards.doe.mass.edu/">https://reportcards.doe.mass.edu/</a>
Michigan	Yes, for all public schools in the state (including charter schools).	<a href="https://legacy.mischooldata.org/Other2/DataFiles/FinancialInformation/HistoricalFinancialReports.aspx">https://legacy.mischooldata.org/Other2/DataFiles/FinancialInformation/HistoricalFinancialReports.aspx</a>
Minnesota	Yes, for all public schools in the state (including charter schools).	—
Mississippi	Yes, for all public schools in the state (including charter schools).	—
Missouri	Yes, for all public schools in the state (including charter schools).	—
Montana	No, the state does not maintain school-level finance data.	†
Nebraska	Yes, for all public schools in the state except charter schools.	<a href="https://nep.education.ne.gov/">https://nep.education.ne.gov/</a>
Nevada	Yes, for all public schools in the state (including charter schools).	<a href="http://nevadareportcard.nv.gov/di/">http://nevadareportcard.nv.gov/di/</a>
New Hampshire	No, the state does not maintain school-level finance data.	†
New Jersey	Yes, for all public schools in the state (including charter schools).	<a href="https://rc.doe.state.nj.us/">https://rc.doe.state.nj.us/</a>
New Mexico	No, the state does not maintain school-level finance data.	†
New York	Yes, for all public schools in the state except charter schools.	<a href="http://www.nysed.gov/essa">http://www.nysed.gov/essa</a>
North Carolina	Yes, for all public schools in the state (including charter schools).	—
North Dakota	Yes, for all public schools in the state except charter schools.	<a href="https://insights.nd.gov/">https://insights.nd.gov/</a>
Ohio	Yes, for all public schools in the state (including charter schools).	—
Oklahoma	Yes, for all public schools in the state (including charter schools).	<a href="https://sdeweb01.sde.ok.gov/OCAS_Reporting/">https://sdeweb01.sde.ok.gov/OCAS_Reporting/</a>
Oregon	Yes, for all public schools in the state except charter schools.	—
Pennsylvania	No, the state does not maintain school-level finance data.	†
Rhode Island	Yes, for all public schools in the state (including charter schools).	<a href="https://reportcard.ride.ri.gov/">https://reportcard.ride.ri.gov/</a>
South Carolina	Yes, for all public schools in the state (including charter schools).	—
South Dakota	No, the state does not maintain school-level finance data.	†

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-10. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal Year 2019—Continued

State or jurisdiction	Q.11 Does your state currently maintain school-level finance data?	Q.11.a If you make school-level financial data available on your website please provide the url
Tennessee	No, the state does not maintain school-level finance data.	†
Texas	Yes, for all public schools in the state (including charter schools).	<a href="https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/state-funding-reports-and-data">https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/state-funding-reports-and-data</a>
Utah	Yes, for all public schools in the state (including charter schools).	<a href="https://utahschoolgrades.schools.utah.gov/">https://utahschoolgrades.schools.utah.gov/</a>
Vermont	No, the state does not maintain school-level finance data.	†
Virginia	Yes, for all public schools in the state (including charter schools).	<a href="https://schoolquality.virginia.gov/">https://schoolquality.virginia.gov/</a>
Washington	No, the state does not maintain school-level finance data.	†
West Virginia	Yes, for all public schools in the state except charter schools.	<a href="https://wveis.k12.wv.us/essa/dashboard.html">https://wveis.k12.wv.us/essa/dashboard.html</a>
Wisconsin	Yes, for all public schools in the state except charter schools.	—
Wyoming	Yes, for all public schools in the state (including charter schools).	<a href="https://wyomingmeasuresup.com/">https://wyomingmeasuresup.com/</a>
<b>Other jurisdictions</b>		
American Samoa	No, the state does not maintain school-level finance data.	†
Guam	Yes, for all public schools in the state except charter schools.	<a href="https://www.gdoe.net/district">https://www.gdoe.net/district</a>
Commonwealth of the Northern Mariana Islands	Yes, for all public schools in the state except charter schools.	—
Puerto Rico	Yes, for all public schools in the state (including charter schools).	—
Virgin Islands	Yes, for all public schools in the state except charter schools.	—

— 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 2019, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal Year 2019

State or jurisdiction	Q.11.b If your state currently tracks expenditures at the school-level, please indicate the types of expenditures collected.			Q.11.c If your state currently tracks personnel expenditures at the school-level, please indicate the types of expenditures collected:					
	Personnel expenditures	Nonpersonnel expenditures	Instructional staff	Instructional aides	Teachers salaries	Support services staff	School staff	Other school-level personnel	Not collected
Alabama	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Alaska	†	†	†	†	†	†	†	†	†
Arizona	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Arkansas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
California	†	†	†	†	†	†	†	†	†
Colorado	Yes	Yes	Yes	†	†	Yes	Yes	†	†
Connecticut	Yes	Yes	Yes	†	Yes	Yes	Yes	†	Yes
Delaware	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
District of Columbia	†	†	†	†	†	†	†	Yes	†
Florida	Yes	Yes	Yes	†	†	†	†	†	†
Georgia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Idaho	Yes	Yes	Yes	†	†	Yes	Yes	†	†
Illinois	†	†	†	†	†	†	†	†	†
Indiana	Yes	†	†	†	†	†	†	†	†
Iowa	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Kansas	†	†	†	†	†	†	†	†	†
Kentucky	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Louisiana	Yes	†	Yes	Yes	Yes	Yes	Yes	†	Yes
Maine	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Maryland	†	†	†	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Michigan	Yes	Yes	Yes	Yes	Yes	†	Yes	†	†
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Missouri	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Montana	†	†	†	†	†	†	†	†	†
Nebraska	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Nevada	Yes	Yes	Yes	†	†	Yes	Yes	†	Yes
New Hampshire	†	†	†	†	†	†	†	†	†
New Jersey	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
New Mexico	†	†	†	†	†	†	†	†	†
New York	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes

See notes at end of exhibit.



## Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal Year 2019—Continued

State or jurisdiction	Q.11.b If your state currently tracks expenditures at the school-level, please indicate the types of expenditures collected.			Q.11.c If your state currently tracks personnel expenditures at the school-level, please indicate the types of expenditures collected:					
	Personnel expenditures	Nonpersonnel expenditures	Instructional staff	Instructional aides	Teachers salaries	Support services staff	School staff	Other school level personnel	Not collected
North Dakota	†	†	†	†	†	†	†	Yes	†
Ohio	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Oregon	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Pennsylvania	†	†	†	†	†	†	†	†	†
Rhode Island	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
South Carolina	Yes	Yes	Yes	Yes	Yes	Yes	†	†	Yes
South Dakota	†	†	†	†	†	†	†	†	†
Tennessee	†	†	†	†	†	†	†	†	†
Texas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Utah	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Vermont	†	†	†	†	†	†	†	†	†
Virginia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Washington	†	†	†	†	†	†	†	†	†
West Virginia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Wisconsin	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Wyoming	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Other jurisdictions									
American Samoa	†	†	†	†	†	†	†	†	†
Guam	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Commonwealth of the Northern Mariana Islands	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Puerto Rico	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Virgin Islands	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes

† 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 2019, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-12. Fiscal Data Plan responses to questions 11.d through 11.e by state or jurisdiction: Fiscal Year 2019

State or jurisdiction	Q.11.d							Q.11.e
	If your state currently tracks nonpersonnel expenditures at the school-level, please indicate the types of expenditures collected.							If your state currently tracks personnel or nonpersonnel expenditures at the school level, has your state's uniform chart of accounts been adjusted to include school-level codes?
	Tech. related supplies & purchased services	Tech. related hardware	Tech. software	Textbooks & periodicals	Improvement of instruction, such as professional development	Library & media services	Not collected at school-level	
Alabama	†	Yes	Yes	Yes	Yes	Yes	†	Yes
Alaska	†	†	†	†	†	†	†	†
Arizona	Yes	Yes	Yes	Yes	Yes	Yes	†	No
Arkansas	Yes	†	†	Yes	†	Yes	†	Yes
California	†	†	†	†	†	†	†	†
Colorado	†	†	†	Yes	Yes	†	†	Yes
Connecticut	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Delaware	Yes	Yes	Yes	Yes	Yes	Yes	†	No
District of Columbia	†	†	†	†	†	†	Yes	†
Florida	†	†	†	†	Yes	Yes	†	Yes
Georgia	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Idaho	†	†	†	†	†	Yes	†	Yes
Illinois	†	†	†	†	†	†	†	†
Indiana	†	†	†	†	†	†	†	Yes
Iowa	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Kansas	†	†	†	†	†	†	†	No
Kentucky	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Louisiana	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Maine	Yes	Yes	Yes	Yes	†	Yes	†	Yes
Maryland	†	†	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Michigan	†	†	†	Yes	†	†	†	Yes
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Missouri	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Montana	†	†	†	†	†	†	†	†
Nebraska	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Nevada	†	†	†	†	†	†	†	Yes
New Hampshire	†	†	†	†	†	†	†	†
New Jersey	†	†	†	Yes	Yes	Yes	†	No
New Mexico	†	†	†	†	†	†	†	†
New York	Yes	Yes	Yes	Yes	Yes	Yes	†	No
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
North Dakota	†	†	†	†	†	†	Yes	Yes

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-12. Fiscal Data Plan responses to questions 11.d through 11.e by state or jurisdiction: Fiscal Year 2019—Continued

State or jurisdiction	Q.11.d If your state currently tracks nonpersonnel expenditures at the school-level, please indicate the types of expenditures collected.							Q.11.e If your state currently tracks personnel or nonpersonnel expenditures at the school level, has your state's uniform chart of accounts been adjusted to include school-level codes?
	Tech. related supplies & purchased services	Tech. related hardware	Tech. software	Textbooks & periodicals	Improvement of instruction, such as professional development	Library & media services	Not collected at school-level	
Ohio	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Oregon	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Pennsylvania	†	†	†	†	†	†	†	†
Rhode Island	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
South Carolina	Yes	Yes	Yes	Yes	Yes	Yes	†	No
South Dakota	†	†	†	†	†	†	†	†
Tennessee	†	†	†	†	†	†	†	†
Texas	†	†	†	†	Yes	Yes	†	Yes
Utah	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Vermont	†	†	†	†	†	†	†	†
Virginia	Yes	Yes	Yes	†	†	†	†	Yes
Washington	†	†	†	†	†	†	†	†
West Virginia	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Wisconsin	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Wyoming	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
<b>Other jurisdictions</b>								
American Samoa	†	†	†	†	†	†	†	†
Guam	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Commonwealth of the Northern Mariana Islands	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Puerto Rico	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Virgin Islands	Yes	Yes	Yes	†	Yes	†	†	Yes

† 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 2019, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-13. Fiscal Data Plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal Year 2019

State or jurisdiction	Q.12		Q.12.a			Q.12.b			
	Does your state have virtual schools?	Included in FY 2019 NPEFS	Included in 2019 F-33	If yes, are finance data for these virtual schools included in your state's NPEFS and F-33 data submissions?	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS	Not included in FY 2019 NPEFS or F-33	Functionalized and reported as a separate education agency	Functionalized and reported under the LEA of the students' home school	Reported as tuition payments or purchased services under the LEA of the student's home school
Alabama	Yes	Yes	Yes	No	No	No	Yes	Yes	
Alaska	Yes	Yes	Yes	No	No	No	Yes	No	
Arizona	Yes	Yes	Yes	No	No	No	Yes	No	
Arkansas	Yes	Yes	Yes	No	No	Yes	Yes	Yes	
California	Yes	Yes	No	No	No	No	Yes	No	
Colorado	No	†	†	†	†	†	†	†	
Connecticut	No	†	†	†	†	†	†	†	
Delaware	No	†	†	†	†	†	†	†	
District of Columbia	No	†	†	†	†	†	†	†	
Florida	Yes	Yes	Yes	No	No	No	Yes	No	
Georgia	Yes	Yes	Yes	No	No	Yes	Yes	Yes	
Hawaii	No	†	†	†	†	†	†	†	
Idaho	Yes	Yes	Yes	No	No	Yes	No	No	
Illinois	Yes	Yes	Yes	No	No	No	Yes	Yes	
Indiana	Yes	Yes	Yes	No	No	Yes	Yes	No	
Iowa	Yes	Yes	Yes	No	No	No	No	Yes	
Kansas	Yes	Yes	Yes	No	No	No	Yes	Yes	
Kentucky	Yes	Yes	Yes	No	No	No	Yes	No	
Louisiana	Yes	Yes	Yes	No	No	Yes	No	No	
Maine	Yes	Yes	Yes	No	No	Yes	No	No	
Maryland	No	†	†	†	†	†	†	†	
Massachusetts	Yes	Yes	Yes	No	No	Yes	No	No	
Michigan	Yes	Yes	Yes	No	No	Yes	No	No	
Minnesota	Yes	Yes	Yes	No	No	Yes	No	No	
Mississippi	No	†	†	†	†	†	†	†	
Missouri	No	†	†	†	†	†	†	†	
Montana	Yes	Yes	Yes	No	No	No	No	No	
Nebraska	Yes	Yes	Yes	No	No	No	Yes	No	
Nevada	Yes	Yes	Yes	No	No	Yes	No	No	
New Hampshire	Yes	No	No	No	Yes	Yes	No	No	
New Jersey	No	†	†	†	†	†	†	†	
New Mexico	Yes	Yes	Yes	No	No	Yes	Yes	No	
New York	No	†	†	†	†	†	†	†	

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-13. Fiscal Data Plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal Year 2019—Continued

State or jurisdiction	Q.12		Q.12.a			Q.12.b			
	Does your state have virtual schools?	Included in FY 2019 NPEFS	Included in 2019 F-33	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS	Not included in FY 2019 NPEFS or F-33	Functionalized and reported as a separate education agency	Functionalized and reported under the LEA of the students' home school	Reported as tuition payments or purchased services under the LEA of the student's home school	
North Carolina	Yes	No	No	No	Yes	Yes	No	No	
North Dakota	No	†	†	†	†	†	†	†	
Ohio	Yes	Yes	Yes	No	No	Yes	No	No	
Oklahoma	Yes	Yes	Yes	No	No	Yes	No	No	
Oregon	Yes	Yes	Yes	No	No	No	Yes	No	
Pennsylvania	Yes	Yes	Yes	No	No	Yes	No	No	
Rhode Island	No	†	†	†	†	†	†	†	
South Carolina	Yes	Yes	Yes	No	No	No	Yes	No	
South Dakota	Yes	Yes	Yes	No	No	No	Yes	Yes	
Tennessee	Yes	Yes	Yes	No	No	No	Yes	No	
Texas	Yes	Yes	Yes	No	No	No	No	Yes	
Utah	Yes	Yes	Yes	No	No	Yes	No	No	
Vermont	No	†	†	†	†	†	†	†	
Virginia	Yes	Yes	Yes	No	No	No	Yes	No	
Washington	Yes	Yes	Yes	No	No	No	Yes	No	
West Virginia	Yes	Yes	No	No	No	Yes	Yes	Yes	
Wisconsin	Yes	Yes	Yes	No	No	No	Yes	No	
Wyoming	No	†	†	†	†	†	†	†	
<b>Other jurisdictions</b>									
American Samoa	No	†	†	†	†	†	†	†	
Guam	No	†	†	†	†	†	†	†	
Commonwealth of the Northern Mariana Islands	No	†	†	†	†	†	†	†	
Puerto Rico	No	†	†	†	†	†	†	†	
Virgin Islands	No	†	†	†	†	†	†	†	

† 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 2019, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-14. Fiscal Data Plan responses to questions 13 through 13.a, by state or jurisdiction: Fiscal Year 2019

State or jurisdiction	<u>Q.13</u>	<u>Q.13.a</u>		
	Does your state report revenues from private sources?	If your state currently tracks revenues from private sources, please indicate where these data are reported on NPEFS.		
		Transportation fees from Individuals (R1G)	Other Revenue from Local Sources (R1L)	Other Sources of Revenues (R5)
Alabama	Yes	No	Yes	Yes
Alaska	Yes	No	Yes	No
Arizona	Yes	Yes	Yes	Yes
Arkansas	Yes	Yes	Yes	No
California	Yes	Yes	Yes	No
Colorado	Yes	Yes	Yes	No
Connecticut	Yes	Yes	Yes	No
Delaware	Yes	No	Yes	No
District of Columbia	Yes	Yes	Yes	Yes
Florida	Yes	Yes	Yes	No
Georgia	Yes	Yes	Yes	Yes
Hawaii	Yes	Yes	Yes	No
Idaho	Yes	No	Yes	No
Illinois	Yes	Yes	Yes	Yes
Indiana	Yes	No	Yes	No
Iowa	Yes	Yes	Yes	Yes
Kansas	Yes	No	Yes	No
Kentucky	Yes	Yes	Yes	Yes
Louisiana	Yes	Yes	Yes	Yes
Maine	Yes	Yes	Yes	Yes
Maryland	Yes	Yes	Yes	No
Massachusetts	Yes	Yes	Yes	Yes
Michigan	Yes	No	Yes	No
Minnesota	Yes	No	Yes	No
Mississippi	Yes	No	Yes	No
Missouri	Yes	Yes	Yes	No
Montana	Yes	No	Yes	No
Nebraska	Yes	Yes	Yes	Yes
Nevada	Yes	Yes	Yes	Yes
New Hampshire	Yes	No	Yes	Yes
New Jersey	Yes	Yes	Yes	No
New Mexico	Yes	No	Yes	Yes
New York	Yes	No	No	Yes
North Carolina	Yes	No	Yes	Yes
North Dakota	Yes	Yes	Yes	No
Ohio	Yes	No	Yes	No
Oklahoma	Yes	Yes	Yes	Yes
Oregon	Yes	Yes	Yes	Yes
Pennsylvania	Yes	No	Yes	No

See notes at end of exhibit.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-14. Fiscal Data Plan responses to questions 13 through 13.a, by state or jurisdiction: Fiscal Year 2019—Continued

State or jurisdiction	Q.13	Q.13.a		
	Does your state report revenues from private sources?	If your state currently tracks revenues from private sources, please indicate where these data are reported on NPEFS.		
		Transportation fees from Individuals (R1G)	Other Revenue from Local Sources (R1L)	Other Sources of Revenues (R5)
Rhode Island	Yes	No	Yes	Yes
South Carolina	Yes	Yes	No	Yes
South Dakota	Yes	No	Yes	No
Tennessee	No	†	†	†
Texas	Yes	No	Yes	No
Utah	Yes	No	Yes	No
Vermont	Yes	Yes	Yes	Yes
Virginia	Yes	Yes	Yes	Yes
Washington	Yes	No	No	Yes
West Virginia	Yes	Yes	Yes	No
Wisconsin	Yes	No	Yes	No
Wyoming	Yes	Yes	Yes	Yes
<b>Other jurisdictions</b>				
American Samoa	No	†	†	†
Guam	No	†	†	†
Commonwealth of the Northern Mariana Islands	No	†	†	†
Puerto Rico	No	†	†	†
Virgin Islands	No	†	†	†

† 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 2019, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-15. Fiscal Data Plan responses to question 13.b, by state or jurisdiction: Fiscal Year 2019

State or jurisdiction	<u>Q.13.b</u>				
	Please indicate which donors are included from your revenue reporting:				
	Private Foundations	Non-profit Organizations	PTA/PTO Organizations	Campus Booster Clubs	Private Individuals
Alabama	Yes	Yes	Yes	Yes	Yes
Alaska	No	No	No	No	No
Arizona	No	No	No	No	Yes
Arkansas	Yes	Yes	No	No	Yes
California	Yes	Yes	Yes	Yes	Yes
Colorado	No	No	No	No	No
Connecticut	Yes	Yes	Yes	Yes	Yes
Delaware	Yes	Yes	Yes	Yes	Yes
District of Columbia	Yes	Yes	Yes	No	Yes
Florida	Yes	Yes	No	No	Yes
Georgia	No	No	No	No	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes
Idaho	No	No	No	No	No
Illinois	No	No	No	No	No
Indiana	Yes	Yes	No	No	Yes
Iowa	Yes	Yes	Yes	Yes	Yes
Kansas	Yes	Yes	Yes	Yes	Yes
Kentucky	Yes	Yes	No	No	No
Louisiana	Yes	Yes	No	No	Yes
Maine	No	No	Yes	Yes	No
Maryland	No	Yes	No	No	Yes
Massachusetts	No	No	No	No	No
Michigan	Yes	Yes	Yes	Yes	Yes
Minnesota	Yes	Yes	No	No	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes
Missouri	Yes	Yes	Yes	Yes	Yes
Montana	Yes	Yes	Yes	Yes	Yes
Nebraska	Yes	Yes	Yes	Yes	Yes
Nevada	Yes	Yes	No	No	Yes
New Hampshire	Yes	Yes	Yes	Yes	Yes
New Jersey	No	No	No	No	No
New Mexico	Yes	Yes	No	No	Yes
New York	No	No	No	No	Yes
North Carolina	No	No	Yes	Yes	No
North Dakota	Yes	Yes	Yes	Yes	Yes
Ohio	Yes	No	No	No	Yes
Oklahoma	Yes	Yes	Yes	Yes	No
Oregon	No	No	No	No	No
Pennsylvania	Yes	Yes	Yes	Yes	Yes
Rhode Island	Yes	Yes	Yes	Yes	Yes

See notes at end of exhibit.



## Appendix F - Fiscal Data Plan Responses

Exhibit F-15. Fiscal Data Plan responses to question 13.b, by state or jurisdiction: Fiscal Year 2019—Continued

<u>Q.13.b</u>					
Please indicate which donors are included from your revenue reporting:					
State or jurisdiction	Private Foundations	Non-profit Organizations	PTA/PTO Organizations	Campus Booster Clubs	Private Individuals
South Carolina	Yes	Yes	Yes	Yes	Yes
South Dakota	No	No	No	No	No
Tennessee	†	†	†	†	†
Texas	Yes	Yes	Yes	Yes	Yes
Utah	No	Yes	No	No	Yes
Vermont	Yes	Yes	No	No	Yes
Virginia	Yes	Yes	Yes	Yes	Yes
Washington	No	No	No	No	Yes
West Virginia	Yes	Yes	No	No	Yes
Wisconsin	Yes	Yes	Yes	Yes	Yes
Wyoming	Yes	Yes	Yes	Yes	Yes
<b>Other jurisdictions</b>					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	†	†	†	†	†
Virgin Islands	†	†	†	†	†

† 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 2019, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-16. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal Year 2019

State or jurisdiction	Q.14 Please indicate which method of accounting school districts use when reporting revenues and expenditures
Alabama	Modified accrual
Alaska	Modified accrual
Arizona	Modified accrual
Arkansas	Modified accrual
California	LEAs report using a different method. <sup>1</sup>
Colorado	Modified accrual
Connecticut	Modified accrual
Delaware	Cash basis
District of Columbia	LEAs may report to the state using either a cash basis or modified accrual method of accounting.
Florida	Modified accrual
Georgia	Modified accrual
Hawaii	Cash basis
Idaho	Modified accrual
Illinois	LEAs may report to the state using either a cash basis or modified accrual method of accounting.
Indiana	Cash basis
Iowa	LEAs report using a different method. <sup>2</sup>
Kansas	Cash basis
Kentucky	Modified accrual
Louisiana	Modified accrual
Maine	LEAs may report to the state using either a cash basis or modified accrual method of accounting.
Maryland	Modified accrual
Massachusetts	Modified accrual
Michigan	Modified accrual
Minnesota	Modified accrual
Mississippi	Modified accrual
Missouri	LEAs may report to the state using either a cash basis or modified accrual method of accounting.
Montana	Modified accrual
Nebraska	Cash basis
Nevada	Modified accrual
New Hampshire	Modified accrual
New Jersey	LEAs report using a different method. Modified Accrual Method Adjusted for certain state revenue payments.
New Mexico	Cash basis
New York	Modified accrual
North Carolina	Modified accrual
North Dakota	LEAs may report to the state using either a cash basis or modified accrual method of accounting.
Ohio	Cash basis
Oklahoma	LEAs may report to the state using either a cash basis or modified accrual method of accounting.
Oregon	LEAs may report to the state using either a cash basis or modified accrual method of accounting.
Pennsylvania	Modified accrual <sup>3</sup>

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-16. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal Year 2019—Continued

State or jurisdiction	Q.14 Please indicate which method of accounting school districts use when reporting revenues and expenditures
Rhode Island	Modified accrual
South Carolina	Modified accrual
South Dakota	LEAs report using a different method. Modified Accrual for Governmental Funds, Full Accrual for Enterprise Funds
Tennessee	Modified accrual
Texas	Modified accrual
Utah	Modified accrual
Vermont	LEAs may report to the state using either a cash basis or modified accrual method of accounting.
Virginia	Modified accrual
Washington	LEAs may report to the state using either a cash basis or modified accrual method of accounting.
West Virginia	Modified accrual
Wisconsin	Modified accrual
Wyoming	Cash basis
<b>Other jurisdictions</b>	
American Samoa	Cash basis
Guam	Modified accrual
Commonwealth of the Northern Mariana Islands	LEAs report using a different method. The Commonwealth is both a State Education Agency and a Local Education Agency.
Puerto Rico	Cash basis
Virgin Islands	LEAs may report to the state using either a cash basis or modified accrual method of accounting.

<sup>1</sup> In California, All school districts reported to the state using the modified accrual method of accounting. However, some school districts report charter school financial data in a fund that is reported using the full accrual method of accounting.

<sup>2</sup> In Iowa, LEAs report using Generally Accepted Accounting Principles so modified accrual is used for governmental fund types and full accrual for proprietary type funds.

<sup>3</sup> In Pennsylvania, modified accrual is used by all LEAs to report Governmental fund revenues and expenditures. However, Proprietary fund revenues and expenses are reported using full accrual. PA LEAs are required to utilize an Enterprise fund for their food service activities.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2019, provisional Version 1a.

## Appendix G—Value Distribution and Field Frequencies

## Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2019

Variable	Description	Number						Percent				
		Total	Flags					Flags				
			R	A	I	T	M	R	A	I	T	M
IR1A	LOCAL REV PROPERTY TAX	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1B	LOCAL REV NON PROPERTY TAX	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1C	LOCAL REV LOC GOVT PROPERTY TAX	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IR1D	LOCAL REV LOC GOVT NON PROPERTY TAX	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IR1E	LOCAL REV INDIVIDUALS TUITION	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR1F	LOCAL REV TUITION FROM LEAS	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1G	LOCAL REV TRANSPORT FEES INDIVIDUALS	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1H	LOCAL REV TRANSPORT FEES LEAS	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1I	LOCAL REV EARNINGS ON INVESTMENT	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1J	LOCAL REV FOOD SERVICE	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1K	LOCAL REV STUDENT ACTIVITIES	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1L	LOCAL REV OTHER	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1M	LOCAL REV TEXTBOOK	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR1N	LOCAL REV SUMMER SCHOOL	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
ISTR1	LOCAL REV SUBTOTAL	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR2	INTERMEDIATE REVENUE	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR3	STATE REVENUE	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR4A	FED REV DIRECT GRANTS	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IR4B	FED REV THRU STATE	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR4C	FED REV THRU INTERMEDIATE AGENCIES	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR4D	FED REV OTHER SOURCES	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
ISTR4	FED REV SUBTOTAL	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IR5	REV FROM OTHER SOURCES	56	55	0	1	0	0	98.2	0.0	1.8	0.0	0.0
ITR	TOTAL REVENUE FROM ALL SOURCES	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE11	FLAG INSTR EXP SALARIES	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE12	FLAG INSTR EXP EMP BENEFITS	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE13	FLAG INSTR EXP PURCHASED SERVICES	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE14	FLAG INSTR EXP TUITION	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE15	FLAG INSTR EXP TUITION TO OTHER LEAS	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE16	FLAG INSTR EXP SUPPLIES	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE17	FLAG INSTR EXP PROPERTY	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE18	FLAG INSTR EXP OTHER	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
ISTE1	FLAG INSTR EXP SUBTOTAL	56	41	0	0	15	0	73.2	0.0	0.0	26.8	0.0
IE11A	FLAG INSTR EXP REGULAR PROGRAM SALARIES	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE11B	FLAG INSTR EXP SPECIAL EDUCATION SALARIES	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE11C	FLAG INSTR EXP VOCATIONAL SALARIES	56	52	4	0	0	0	92.9	7.1	0.0	0.0	0.0
IE11D	FLAG INSTR EXP OTHER PROGRAMS SALARIES	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IE2	FLAG INSTR EXP TEXTBOOKS	56	46	10	0	0	0	82.1	17.9	0.0	0.0	0.0
IE212	FLAG SUP EXP SALARY STUDENTS	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE213	FLAG SUP EXP SALARY INSTR STAFF	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE214	FLAG SUP EXP SALARY GEN ADMIN	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE215	FLAG SUP EXP SALARY SCHOOL ADMIN	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE216	FLAG SUP EXP SALARY OPER & MAINTENANCE	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE217	FLAG SUP EXP SALARY STUDENT TRANSP	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE218	FLAG SUP EXP SALARY OTHER SERVICES	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
ITE21	FLAG SUP EXP SALARY SUBTOTAL	56	44	0	0	12	0	78.6	0.0	0.0	21.4	0.0
IE222	FLAG SUP EXP EMP BENEFITS STUDENTS	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE223	FLAG SUP EXP EMP BENEFITS INSTR STAFF	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE224	FLAG SUP EXP EMP BENEFITS GEN ADMIN	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE225	FLAG SUP EXP EMP BENEFITS SCHOOL ADMIN	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE226	FLAG SUP EXP EMP BENEFITS OPER & MAINTENANCE	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE227	FLAG SUP EXP EMP BENEFITS STUDENT TRANSP	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
IE228	FLAG SUP EXP EMP BENEFITS OTHER SERV	56	42	14	0	0	0	75.0	25.0	0.0	0.0	0.0
ITE22	FLAG SUP EXP EMP BENEFITS SUBTOTAL	56	42	0	0	14	0	75.0	0.0	0.0	25.0	0.0
IE232	FLAG SUP EXP PURCH SERV STUDENTS	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0

See notes at end of table.

## Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2019—Continued

Variable	Description	Number						Percent				
		Total	Flags					Flags				
			R	A	I	T	M	R	A	I	T	M
IE233	FLAG SUP EXP PURCH SERV INSTR STAFF	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE234	FLAG SUP EXP PURCH SERV GEN ADMIN	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE235	FLAG SUP EXP PURCH SERV SCHOOL ADMIN	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE236	FLAG SUP EXP PURCH SERV OPER & MAINTENANCE	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE237	FLAG SUP EXP PURCH SERV STUDENT TRANSP	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE238	FLAG SUP EXP PURCH SERV OTHER SERV	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
ITE23	FLAG SUP EXP PURCH SERV SUBTOTAL	56	44	0	0	12	0	78.6	0.0	0.0	21.4	0.0
IE242	FLAG SUP EXP SUPPLIES STUDENTS	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE243	FLAG SUP EXP SUPPLIES INSTR STAFF	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE244	FLAG SUP EXP SUPPLIES GEN ADMIN	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE245	FLAG SUP EXP SUPPLIES SCHOOL ADMIN	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE246	FLAG SUP EXP SUPPLIES OPER & MAINTENANCE	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE247	FLAG SUP EXP SUPPLIES STUDENT TRANSP	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE248	FLAG SUP EXP SUPPLIES OTHER SERV	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
ITE24	FLAG SUP EXP SUPPLIES SUBTOTAL	56	44	0	0	12	0	78.6	0.0	0.0	21.4	0.0
IE252	FLAG SUP EXP PROPERTY STUDENTS	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IE253	FLAG SUP EXP PROPERTY INSTR STAFF	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IE254	FLAG SUP EXP PROPERTY GEN ADMIN	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IE255	FLAG SUP EXP PROPERTY SCHOOL ADMIN	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IE256	FLAG SUP EXP PROPERTY OPER & MAINTENANCE	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IE257	FLAG SUP EXP PROPERTY STUDENT TRANSP	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
IE258	FLAG SUP EXP PROPERTY OTHER SERV	56	53	3	0	0	0	94.6	5.4	0.0	0.0	0.0
ITE25	FLAG SUP EXP PROPERTY SUBTOTAL	56	54	0	0	2	0	96.4	0.0	0.0	3.6	0.0
IE262	FLAG SUP EXP OTHER INSTR STUDENTS	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE263	FLAG SUP EXP OTHER INSTR STAFF	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE264	FLAG SUP EXP OTHER GEN ADMIN	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE265	FLAG SUP EXP OTHER SCHOOL ADMIN	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE266	FLAG SUP EXP OTHER OPER & MAINTENANCE	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE267	FLAG SUP EXP OTHER STUDENT TRANSP	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
IE268	FLAG SUP EXP OTHER OTHER SERV	56	44	12	0	0	0	78.6	21.4	0.0	0.0	0.0
ITE26	FLAG SUP EXP OTHER SUBTOTAL	56	44	0	0	12	0	78.6	0.0	0.0	21.4	0.0
ISTE22	FLAG SUP EXP SUBTOTAL STUDENTS	56	42	0	0	14	0	75.0	0.0	0.0	25.0	0.0
ISTE23	FLAG SUP EXP SUBTOTAL INSTR STAFF	56	42	0	0	14	0	75.0	0.0	0.0	25.0	0.0
ISTE24	FLAG SUP EXP SUBTOTAL GEN ADMIN	56	42	0	0	14	0	75.0	0.0	0.0	25.0	0.0
ISTE25	FLAG SUP EXP SUBTOTAL SCHOOL ADMIN	56	42	0	0	14	0	75.0	0.0	0.0	25.0	0.0
ISTE26	FLAG SUP EXP SUBTOTAL OPER & MAINTENANCE	56	42	0	0	14	0	75.0	0.0	0.0	25.0	0.0
ISTE27	FLAG SUP EXP SUBTOTAL STUDENT TRANSP	56	42	0	0	14	0	75.0	0.0	0.0	25.0	0.0
ISTE28	FLAG SUP EXP SUBTOTAL OTHER SERVICES	56	42	0	0	14	0	75.0	0.0	0.0	25.0	0.0
ISTE2T	FLAG SUP EXP TOTAL SUPPORT SERVICES	56	42	0	0	14	0	75.0	0.0	0.0	25.0	0.0
IE3A11	FLAG NONINSTR SERV FOOD SERV SALARIES	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3A12	FLAG NONINSTR SERV FOOD SERV EMP BEN	56	52	4	0	0	0	92.9	7.1	0.0	0.0	0.0
IE3A13	FLAG NONINSTR SERV FOOD SERV PURCH	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3A14	FLAG NONINSTR SERV FOOD SERV SUPPLIES	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3A2	FLAG NONINSTR SERV FOOD SERV (PROPERTY)	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
IE3A16	FLAG NONINSTR SERV FOOD SERV OTHER	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3A1	FLAG NONINSTR SERV FOOD SERV SUBTOT	56	52	0	0	4	0	92.9	0.0	0.0	7.1	0.0
IE3B11	FLAG NONINSTR SERV ENTERPRISE SALARIES	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3B12	FLAG NONINSTR SERV ENTERPRISE EMP BENEFITS	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3B13	FLAG NON INSTR SERV ENTERPRISE PUR SERV	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3B14	FLAG NON INSTR SERV ENTERPRISE SUPPLIES	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3B2	FLAG NON INSTR SERV ENTERPRISE (PROPERTY)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3B16	FLAG NON INSTR SERV ENTERPRISE OTHER	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE3B1	FLAG NON INSTR SERV ENTERPRISE SUBTOT	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ISTE3	FLAG NON INSTR SERV TOTAL	56	52	0	0	4	0	92.9	0.0	0.0	7.1	0.0
IE4A1	FLAG DIRECT PROG SUP TEXTBOOKS	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0

See notes at end of table.

## Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2019—Continued

Variable	Description	Number						Percent				
		Total	Flags					Flags				
			R	A	I	T	M	R	A	I	T	M
IE4A2	FLAG DIRECT PROG SUP TEXTBOOKS (PROPERTY)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4B1	FLAG DIRECT PROG SUP TRANSPORT	56	55	1	0	0	0	98.2	1.8	0.0	0.0	0.0
IE4B2	FLAG DIRECT PROG SUP TRNSPRT (PROPERTY)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4C1	FLAG DIRECT PROG SUP EMP BENEFITS	56	49	7	0	0	0	87.5	12.5	0.0	0.0	0.0
IE4C2	FLAG DIRECT PROG SUP EMP BEN (PROPERTY)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4D	FLAG DIRECT PROG SUP PRIVATE SCHOOL STUDENT	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE4E1	FLAG DIRECT PROG SUP OTHER	56	43	13	0	0	0	76.8	23.2	0.0	0.0	0.0
IE4E2	FLAG DIRECT PROG SUP OTHER (PROPERTY)	56	54	2	0	0	0	96.4	3.6	0.0	0.0	0.0
ISTE4	FLAG DIRECT PROG SUP SUBTOTAL	56	42	0	0	14	0	75.0	0.0	0.0	25.0	0.0
ITE5	FLAG CURRENT EXPENDITURES	56	46	0	0	10	0	82.1	0.0	0.0	17.9	0.0
IE61	FLAG FACILITIES AQUISITION NONPROPERTY	56	50	6	0	0	0	89.3	10.7	0.0	0.0	0.0
IE62	FLAG FACILITIES AQUISITION PROP (LAND/BLDS)	56	49	7	0	0	0	87.5	12.5	0.0	0.0	0.0
IE63	FLAG FACILITIES AQUISITION EQUIPMENT	56	50	6	0	0	0	89.3	10.7	0.0	0.0	0.0
ISTE6	FLAG FACILITIES AQUISITION TOTAL	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE7A1	FLAG OTHER USE DEBT SERVICE INTEREST	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE7A2	FLAG OTHER USE REDEMPTION	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ISTE7	FLAG OTHER USE DEBT SERV SUBTOTAL	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE81	FLAG COMM SERV NONPROPERTY	56	55	0	1	0	0	98.2	0.0	1.8	0.0	0.0
IE82	FLAG COMM SERV PROPERTY	56	55	0	1	0	0	98.2	0.0	1.8	0.0	0.0
IE9A	FLAG DIRECT COST PROG NONPUB SCHOOL	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE9B	FLAG DIRECT COST PROG ADULT ED	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE9C	FLAG DIRECT COST PROG COMM COLLEGE	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE9D	FLAG DIRECT COST PROG OTHER	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IE91	FLAG DIRECT COST PROG PROPERTY	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ISTE9	FLAG DIRECT COST PROG SUBTOTAL	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ITE10	FLAG PROPERTY TOTAL	56	50	0	0	6	0	89.3	0.0	0.0	10.7	0.0
ITE11	FLAG TOTAL EXPENDITURES FOR EDUCATION	56	46	0	0	10	0	82.1	0.0	0.0	17.9	0.0
IX12C	FLAG EXCLUS FOR PL 100 297 TITLE I	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IX12D	FLAG EXCLUS FOR PL 100 297 TITLE I CO	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IX12E	FLAG EXCLUS FOR PL 100 297 TITLE V PART A	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IX12F	FLAG EXCLUS FOR PL 100 297 TITLE V PART A CO	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ITX12	FLAG TOTAL EXCLUS FOR PL 100 297	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
INCE13	FLAG NET CURRENT EXPENDITURES	56	46	0	0	10	0	82.1	0.0	0.0	17.9	0.0
IADA	FLAG ADA (STATE AND NCES DEFINITION)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IA14A	FLAG ADA (STATE DEFINITION)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IA14B	FLAG ADA (NCES DEFINITION)	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
IPPE15	FLAG PER PUPIL EXPENDITURES	56	55	0	0	1	0	98.2	0.0	0.0	1.8	0.0
IMEMBR18	FLAG TOTAL STUDENT	56	49	5	1	0	1	87.5	8.9	1.8	0.0	1.8
ICE1	CURRENT EXPENDITURES FROM STATE AND LOCAL	56	56	0	0	0	0	100.0	0.0	0.0	0.0	0.0
ICE2	CURRENT EXPENDITURES FROM FEDERAL	56	56	0	0	0	0	100.0	0.0	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 Financial Survey (NPEFS)," Fiscal year 2019, Provisional Version 1a.

## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2019

Variable	Description	Number of	Not			Minimum	Maximum	Mean
		states reporting	Missing (-1)	applicable (-2)	Suppressed (-9)			
R1A	LOCAL REV PROPERTY TAX	40	0	16	0	\$154,621	\$31,567,072,691	\$5,579,678,543
R1B	LOCAL REV NON PROPERTY TAX	30	0	26	0	659,637	2,632,915,173	508,715,875
R1C	LOCAL REV LOC GOVT PROPERTY TAX	21	0	35	0	750,490	18,528,697,900	2,665,129,187
R1D	LOCAL REV LOC GOVT NON PROPERTY TAX	23	0	33	0	425,125	3,858,798,749	539,313,409
R1E	LOCAL REV INDIVIDUALS TUITION	56	0	0	0	0	145,843,712	18,617,631
R1F	LOCAL REV TUITION FROM LEAS	56	0	0	0	0	3,368,289,636	177,103,970
R1G	LOCAL REV TRANSPORT FEES INDIVIDUALS	56	0	0	0	0	14,579,095	1,961,338
R1H	LOCAL REV TRANSPORT FEES LEAS	56	0	0	0	0	423,841,540	10,045,558
R1I	LOCAL REV EARNINGS ON INVESTMENT	56	0	0	0	0	1,036,857,106	104,900,179
R1J	LOCAL REV FOOD SERVICE	56	0	0	0	0	617,628,874	101,987,838
R1K	LOCAL REV STUDENT ACTIVITIES	56	0	0	0	0	755,379,540	84,370,004
R1L	LOCAL REV OTHER	56	0	0	0	0	4,156,183,292	372,238,984
R1M	LOCAL REV TEXTBOOK	56	0	0	0	0	111,124,565	4,260,276
R1N	LOCAL REV SUMMER SCHOOL	56	0	0	0	0	36,048,333	2,237,999
STR1	LOCAL REV SUBTOTAL	56	0	0	0	0	41,554,166,437	6,169,512,451
R2	INTERMEDIATE REVENUE	56	0	0	0	0	475,326,247	41,207,389
R3	STATE REVENUE	53	0	3	0	10,392,769	58,235,032,258	6,767,447,500
R4A	FED REV DIRECT GRANTS	56	0	0	0	0	494,285,768	70,102,705
R4B	FED REV THRU STATE	56	0	0	0	0	7,259,768,337	980,596,856
R4C	FED REV THRU INTERMEDIATE AGENCIES	56	0	0	0	0	96,462,535	11,412,434
R4D	FED REV OTHER SOURCES	56	0	0	0	0	293,721,636	36,454,282
STR4	FED REV SUBTOTAL	56	0	0	0	43,363,637	8,059,915,527	1,098,566,277
R5	REV FROM OTHER SOURCES	56	0	0	0	0	11,901,898,497	1,166,571,531
TR	TOTAL REVENUE FROM ALL SOURCES	56	0	0	0	77,017,656	100,451,374,224	13,714,191,787
E11	INSTR EXP SALARIES	56	0	0	0	23,610,627	29,651,047,585	4,444,608,493
E12	INSTR EXP EMP BENEFITS	56	0	0	0	4,914,952	15,630,316,881	1,944,269,699
E13	INSTR EXP PURCHASED SERVICES	56	0	0	0	217,926	3,790,523,954	365,498,828
E14	INSTR EXP TUITION	56	0	0	0	0	2,911,792,863	160,881,597
E15	INSTR EXP TUITION TO OTHER LEAS	56	0	0	0	0	3,506,218,032	175,249,109
E16	INSTR EXP SUPPLIES	56	0	0	0	20,248	2,175,303,186	278,768,358
E17	INSTR EXP PROPERTY	56	0	0	0	0	196,467,215	40,397,870
E18	INSTR EXP OTHER	56	0	0	0	0	310,436,353	27,239,582
STE1	INSTR EXP SUBTOTAL	56	0	0	0	32,641,347	50,911,362,998	7,221,266,555
E11A	INSTR EXP REGULAR PROGRAM SALARIES	54	2	0	0	19,107,498	20,301,884,340	2,881,400,026
E11B	INSTR EXP SPECIAL EDUCATION SALARIES	54	2	0	0	3,159,087	7,030,294,696	714,846,822
E11C	INSTR EXP VOCATIONAL SALARIES	52	4	0	0	2,848,819	919,341,606	129,966,462
E11D	INSTR EXP OTHER PROGRAMS SALARIES	53	3	0	0	450,837	2,853,909,894	231,034,210
E2	INSTR EXP TEXTBOOKS	46	10	0	0	601,012	523,513,692	54,616,190
E212	SUP EXP SALARY STUDENTS	56	0	0	0	0	3,306,601,916	451,865,531

See notes at end of table.



## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2019—Continued

Variable	Description	Number of	Not			Minimum	Maximum	Mean
		states reporting	Missing (-1)	applicable (-2)	Suppressed (-9)			
E213	SUP EXP SALARY INSTR STAFF	56	0	0	0	2,282,627	2,921,652,422	316,657,009
E214	SUP EXP SALARY GEN ADMIN	56	0	0	0	461,983	476,380,630	95,238,205
E215	SUP EXP SALARY SCHOOL ADMIN	56	0	0	0	4,238,604	3,513,841,048	455,867,315
E216	SUP EXP SALARY OPER & MAINTENANCE	56	0	0	0	0	3,025,621,595	351,681,545
E217	SUP EXP SALARY STUDENT TRANSP	56	0	0	0	0	905,902,297	162,572,997
E218	SUP EXP SALARY OTHER SERVICES	56	0	0	0	1,079,924	1,978,543,321	192,002,267
TE21	SUP EXP SALARY SUBTOTAL	56	0	0	0	8,496,715	15,818,688,958	2,025,884,869
E222	SUP EXP EMP BENEFITS STUDENTS	56	0	0	0	0	1,686,352,271	192,073,421
E223	SUP EXP EMP BENEFITS INSTR STAFF	56	0	0	0	457,622	1,447,776,929	128,286,783
E224	SUP EXP EMP BENEFITS GEN ADMIN	56	0	0	0	92,618	339,788,916	42,460,418
E225	SUP EXP EMP BENEFITS SCHOOL ADMIN	56	0	0	0	707,847	1,793,146,310	190,512,452
E226	SUP EXP EMP BENEFITS OPER & MAINTENANCE	56	0	0	0	0	1,581,574,950	163,225,644
E227	SUP EXP EMP BENEFITS STUDENT TRANS	56	0	0	0	0	374,418,770	74,716,819
E228	SUP EXP EMP BENEFITS OTHER SERV	56	0	0	0	216,503	990,674,975	88,977,480
TE22	SUP EXP EMP BENEFITS SUBTOTAL	56	0	0	0	1,561,514	8,064,835,986	880,253,017
E232	SUP EXP PURCH SERV STUDENTS	56	0	0	0	0	530,589,294	74,091,816
E233	SUP EXP PURCH SERV INSTR STAFF	56	0	0	0	239,119	772,016,386	89,978,536
E234	SUP EXP PURCH SERV GEN ADMIN	56	0	0	0	101,000	476,480,904	67,155,891
E235	SUP EXP PURCH SERV SCHOOL ADMIN	56	0	0	0	0	243,146,343	20,949,223
E236	SUP EXP PURCH SERV OPER & MAINTENANCE	56	0	0	0	0	2,928,337,038	353,293,459
E237	SUP EXP PURCH SERV STUDENT TRANSP	56	0	0	0	0	2,465,879,357	216,512,695
E238	SUP EXP PURCH SERV OTHER SERV	56	0	0	0	0	1,130,927,940	112,604,613
TE23	SUP EXP PURCH SERV SUBTOTAL	56	0	0	0	2,660,327	7,676,252,490	934,586,233
E242	SUP EXP SUPPLIES STUDENTS	56	0	0	0	0	99,325,097	13,052,461
E243	SUP EXP SUPPLIES INSTR STAFF	56	0	0	0	493,850	188,289,365	36,560,297
E244	SUP EXP SUPPLIES GEN ADMIN	56	0	0	0	0	41,959,332	5,610,175
E245	SUP EXP SUPPLIES SCHOOL ADMIN	56	0	0	0	0	74,672,759	8,859,738
E246	SUP EXP SUPPLIES OPER & MAINTENANCE	56	0	0	0	0	2,012,632,132	228,453,102
E247	SUP EXP SUPPLIES STUDENT TRANSP	56	0	0	0	0	234,491,402	41,952,277
E248	SUP EXP SUPPLIES OTHER SERV	56	0	0	0	0	176,958,518	26,035,722
TE24	SUP EXP SUPPLIES SUBTOTAL	56	0	0	0	1,057,751	2,661,885,349	360,523,773
E252	SUP EXP PROPERTY STUDENTS	56	0	0	0	0	7,241,175	1,553,657
E253	SUP EXP PROPERTY INSTR STAFF	56	0	0	0	0	112,747,197	13,539,113
E254	SUP EXP PROPERTY GEN ADMIN	56	0	0	0	0	26,370,733	2,027,395
E255	SUP EXP PROPERTY SCHOOL ADMIN	56	0	0	0	0	8,843,783	1,368,899
E256	SUP EXP PROPERTY OPER & MAINTENANCE	56	0	0	0	0	259,793,657	32,335,073
E257	SUP EXP PROPERTY STUDENT TRANSP	56	0	0	0	0	155,322,986	35,522,776
E258	SUP EXP PROPERTY OTHER SERV	56	0	0	0	0	104,502,244	14,672,121
TE25	SUP EXP PROPERTY SUBTOTAL	56	0	0	0	0	518,440,863	101,019,033

See notes at end of table.

## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2019—Continued

Variable	Description	Number of	Not			Minimum	Maximum	Mean
		states reporting	Missing (-1)	applicable (-2)	Suppressed (-9)			
E262	SUP EXP OTHER STUDENTS	56	0	0	0	0	105,664,174	5,409,190
E263	SUP EXP OTHER INSTR STAFF	56	0	0	0	0	43,279,676	4,681,388
E264	SUP EXP OTHER GEN ADMIN	56	0	0	0	0	104,033,413	14,075,274
E265	SUP EXP OTHER SCHOOL ADMIN	56	0	0	0	0	32,453,700	3,253,252
E266	SUP EXP OTHER OPER & MAINTENANCE	56	0	0	0	0	166,160,923	8,026,300
E267	SUP EXP OTHER STUDENT TRANSP	56	0	0	0	0	146,897,855	5,177,609
E268	SUP EXP OTHER OTHER SERV	56	0	0	0	0	441,573,601	25,339,946
TE26	SUP EXP OTHER SUBTOTAL	56	0	0	0	22,795	584,018,528	65,962,960
STE22	SUP EXP SUBTOTAL STUDENTS	56	0	0	0	27,594	5,580,614,580	736,492,420
STE23	SUP EXP SUBTOTAL INSTR STAFF	56	0	0	0	4,558,746	5,333,685,801	576,164,012
STE24	SUP EXP SUBTOTAL GEN ADMIN	56	0	0	0	775,612	1,229,832,543	224,539,963
STE25	SUP EXP SUBTOTAL SCHOOL ADMIN	56	0	0	0	4,946,451	5,628,489,665	679,441,981
STE26	SUP EXP SUBTOTAL OPER & MAINTENANCE	56	0	0	0	0	8,226,091,070	1,104,680,051
STE27	SUP EXP SUBTOTAL STUDENT TRANSP	56	0	0	0	526,001	3,532,995,649	500,932,397
STE28	SUP EXP SUBTOTAL OTHER SERV	56	0	0	0	1,296,427	3,946,233,737	444,960,028
STE2T	SUP EXP TOTAL SUPPORT SERVICES	56	0	0	0	14,925,099	31,475,056,152	4,267,210,852
E3A11	NONINSTR SERV FOOD SERV SALARIES	56	0	0	0	382,796	978,616,634	139,310,689
E3A12	NONINSTR SERV FOOD SERV EMP BENEFITS	56	0	0	0	91,493	512,185,256	59,411,350
E3A13	NONINSTR SERV FOOD SERV PURCH SERV	56	0	0	0	0	332,526,005	53,170,248
E3A14	NONINSTR SERV FOOD SERV SUPPLIES	56	0	0	0	0	1,397,746,035	195,456,308
E3A2	NONINSTR SERV FOOD SERV PROPERTY	56	0	0	0	0	51,296,847	7,930,794
E3A16	NONINSTR SERV FOOD SERV OTHER	56	0	0	0	0	66,859,416	5,609,028
E3A1	NONINSTR SERV FOOD SERV SUBTOTAL	56	0	0	0	8,030,229	2,964,844,535	452,957,622
E3B11	NONINSTR SERV ENTERPRISE SALARIES	56	0	0	0	0	123,121,398	6,713,314
E3B12	NONINSTR SERV ENTERPRISE EMP BENEFITS	56	0	0	0	0	56,175,442	2,636,885
E3B13	NONINSTR SERV ENTERPRISE PURCH SERV	56	0	0	0	0	67,741,469	3,177,658
E3B14	NONINSTR SERV ENTERPRISE SUPPLIES	56	0	0	0	0	114,878,241	5,286,281
E3B2	NONINSTR SERV ENTERPRISE PROPERTY	56	0	0	0	0	15,806,343	582,908
E3B16	NONINSTR SERV ENTERPRISE OTHER	56	0	0	0	0	124,624,607	3,490,190
E3B1	NONINSTR SERV ENTERPRISE SUBTOTAL	56	0	0	0	0	266,449,778	21,304,327
STE3	NONINSTR SERV TOTAL	56	0	0	0	8,455,479	3,180,378,022	474,261,949
E4A1	DIRECT PROG SUP TEXTBOOKS	56	0	0	0	0	0	0
E4A2	DIRECT PROG SUP TEXTBOOKS (PROPERTY)	56	0	0	0	0	0	0
E4B1	DIRECT PROG SUP TRANSPORT	56	0	0	0	0	0	0
E4B2	DIRECT PROG SUP TRANSPORT (PROPERTY)	56	0	0	0	0	0	0
E4C1	DIRECT PROG SUP EMP BENEFITS	56	0	0	0	0	0	0
E4C2	DIRECT PROG SUP EMP BENEFITS (PROPERTY)	56	0	0	0	0	0	0
E4D	DIRECT PROG SUP PRIVATE SCHOOL STUDENT	56	0	0	0	0	19,795,557	622,933
E4E1	DIRECT PROG SUP OTHER	56	0	0	0	0	0	0

See notes at end of table.

## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2019—Continued

Variable	Description	Number of	Not		Minimum	Maximum	Mean	
		states reporting	Missing (-1)	applicable (-2)				Suppressed (-9)
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	0	65,701,759	85,566,797,172	11,962,739,356
E61	FACILITIES AQUISITION NONPROPERTY	56	0	0	0	0	9,250,731,273	1,007,731,850
E62	FACILITIES AQUISITION PROPERTY (LAND & BLDS)	56	0	0	0	0	335,397,341	87,966,118
E63	FACILITIES AQUISITION PROPERTY (EQUIPMENT)	56	0	0	0	0	618,516,445	59,467,162
STE6	FACILITIES AQUISITION NONPROPERTY & PROPERTY TOTAL	56	0	0	0	0	9,839,954,058	1,155,165,130
E7A1	OTHER USE DEBT SERVICE INTEREST	56	0	0	0	0	3,788,731,644	365,098,829
E7A2	OTHER USE DEBT SERV REDEMPTION	56	0	0	0	0	3,736,453,890	627,016,758
STE7	OTHER USE DEBT SERV SUBTOTAL	56	0	0	0	0	7,525,185,534	992,115,587
E81	COMM SERV NONPROPERTY	56	0	0	0	0	499,864,988	69,194,584
E82	COMM SERV PROPERTY	56	0	0	0	0	14,610,465	697,277
E9A	DIRECT COST PROG NONPUB SCHOOL	56	0	0	0	0	489,080,195	31,418,032
E9B	DIRECT COST PROG ADULT ED	56	0	0	0	0	610,639,931	42,770,537
E9C	DIRECT COST PROG COMM COLLEGE	56	0	0	0	0	7,001,761	348,232
E9D	DIRECT COST PROG OTHER	56	0	0	0	0	524,171,145	10,334,429
E91	DIRECT COST PROG PROPERTY	56	0	0	0	0	65,528,101	2,131,240
STE9	DIRECT COST PROG SUBTOTAL	56	0	0	0	0	1,623,891,271	84,871,229
TE10	PROPERTY TOTAL	56	0	0	0	0	1,455,221,836	300,192,403
TE11	TOTAL EXPENDITURES FOR EDUCATION	56	0	0	0	78,751,294	96,921,866,503	13,424,729,422
X12C	EXCLUS FOR PL 100 297 TITLE I	56	0	0	0	0	1,599,550,042	236,228,766
X12D	EXCLUS FOR PL 100 297 TITLE I CO	56	0	0	0	0	401,785,659	42,509,987
X12E	EXCLUS FOR PL 100 297 TITLE V	56	0	0	0	0	11,371,386	204,576
X12F	EXCLUS FOR PL 100 297 TITLE V PART A CO	56	0	0	0	0	11,965,707	310,916
TX12	TOTAL EXCLUS FOR PL 100 297	56	0	0	0	0	2,596,452,519	492,689,331
NCE13	NET CURRENT EXPENDITURES	56	0	0	0	57,036,609	83,183,841,504	11,470,050,025
ADA	ADA (STATE AND NCES DEFINITION)	56	0	0	0	9,064	5,947,079	848,231
A14A	ADA (STATE DEFINITION)	27	0	29	0	119,910	5,947,079	1,188,776
A14B	ADA (NCES DEFINITION)	29	0	27	0	9,064	1,701,688	531,172
PPE15	PER PUPIL EXPENDITURES	56	0	0	0	4,682	26,137	13,532
MEMBR18	STUDENT MEMBERSHIP	55	1	0	0	10,718	6,272,734	926,008
CE1	CURRENT EXPENDITURES FROM STATE AND LOCAL	48	8	0	0	45,707,062	78,796,077,330	11,389,313,020
CE2	CURRENT EXPENDITURES FROM FEDERAL	48	8	0	0	43,363,637	6,770,719,842	946,220,256

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2019, Provisional Version 1a.

## Appendix H—State Notes

## Appendix H - State Notes

The following notes describe known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2019 (FY 19). 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:**

- The increase in State Revenue (R2) was due to two LEAs that had over a \$16.8M increase from the bond payments by the city that they are located for construction and renovation buildings.
- Instruction Support Services, Supplies (E243) is at least \$5,000,000, and increased more than 25% from prior year. Most of the increase was due to increases for Library/Media Books (\$1.6M) and Non-Capitalized Computer Hardware (\$1M). The increases were across many LEAs.
- Operation and Maintenance Support Services, Property (E256) is at least \$10,000,000, and increased more than 25% from the prior year. Most of the increase was from Capitalized Audio/Video Equipment and Automobiles. The increases were across many LEAs.
- Expenditures for school buses decreased over \$26M.
- Direct Cost Program Other (E9D) for the current year is \$0 but was greater than \$0 for the prior year. The translation table was updated to move these expenditures to other areas of the reports.

### Alaska

**Fiscal Year:** July 1–June 30

**Notes:**

- As in previous years, Alaska does not have the ability to estimate property tax. Please distribute a portion of the amount reported for Other Local Government Non-Property Tax (R1D) to Other Local Government, Property Tax.

### Arizona

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Operations and Maintenance Support Services, Property (E256) was due to districts purchasing heating, ventilation, and air conditioning (HVAC) systems and security equipment totaling \$10.9M.
- Student Transportation Support Services, Property (E257) increased due to bus purchases.
- State Per Pupil Expenditures (PPE15) increased by 6.61% due to a \$1B increase in revenue.

## Appendix H - State Notes

### Arkansas

**Fiscal Year:** July 1–June 30

**Notes:**

- Other Local Government Units – Non-Property Tax (R1D) increased due to districts receiving revenue in lieu of taxes for the first time in FY 19.

### 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 collect for District Activities are reported as Other Revenue from Local Sources (R1L).
- Instruction, Employee Benefits (E12) expenditures increased approximately 26%, or \$3.1B, from the prior year. The increased expenditures were mainly due to the increased state contribution to the pension systems in 2018–19. California made one-time pension payments of \$2.246B and \$904M to teachers' retirement system and classified employees' retirement system respectively.
- Instruction, Property (E17) expenditures increased approximately 40%, or \$27.7M, from the prior year. The increase was mainly due to the increased state funding for career technical education. School districts used the increased funding to purchase equipment used in the program.
- Student Support Services, Employee Benefits (E222) expenditures increased approximately 28%, or \$349.6M, from the prior year. The increase was mainly due to the increased state contribution to the pension systems. California made one-time pension payments of \$2.246B and \$904M to teachers' retirement system and classified employees' retirement system respectively, above the continuing annual state contribution.
- Student Transportation Support Services, Property (E257) expenditures decreased approximately 25%, approximately \$28.4M, from the prior year. The decrease was mainly due to a few large school districts that reduced purchases of school buses in 2018–19. It is normal for property expenditures to fluctuate from year to year.
- State Per Pupil Expenditures (PPE15) increased approximately 10%, or \$1,320, from the prior year. The \$8.2B increase in total expenditures for education, as reported in item TE11 of California's FY 19 NPEFS report, correlates to increased revenue received by local educational agencies for the year. FY 19 total revenue (TR) from all sources increased \$8.8B (10%) from the prior year. The largest increases occurred in local property taxes (\$1.6B) and state revenue sources (\$6.5B). Approximately half of the increase in state revenue sources (R3) was due to the one-time additional state contribution to pension systems (\$3.15B), with another \$2.4B due to increased state general purpose, i.e., Local Control Funding Formula and Education Protection Account, entitlements, and \$585M increase reported by charter schools using the alternative reporting format.
- The student membership variable for California does not include membership for the California State Preschool Program. The data file includes expenditures and average daily attendance for the California State Preschool Program. California provided a

## Appendix H - State Notes

supplemental data file which reported prekindergarten expenditures separately. These expenditures were excluded from the amounts in the Finance Tables report. In FY 17 and FY 18, fiscal data for the California State Preschool Program are included in both the report and the data file.

**Exhibit H-1. California's supplemental data for NPEFS 2018-19: total expenditures excluding preschool expenditures (Goal 0001)**

Item Code	Description	FY 2019 Amount (a) <sup>1</sup>	Preschool Expenditures (b) <sup>2</sup>	Adjusted Amount (c) = (a) - (b)
E11	Instruction, salaries	28,401,662,572	386,698,452	28,014,964,120
E12	Instruction, employee benefits	14,969,445,482	201,446,508	14,767,998,974
E13	Instruction, purchased services	2,443,083,161	175,580,651	2,267,502,510
E14	Tuition paymts outside the state and to private	1,033,283,423	0	1,033,283,423
E15	Tuit/voucher paymts to other LEAs, Charter within	631,062,742	0	631,062,742
E16	Instruction, supplies	2,078,914,402	23,367,497	2,055,546,905
E17	Instruction, property	96,466,072	608,602	95,857,470
E18	Instruction, other	12,547,326	94,999	12,452,327
STE1	TOTAL INSTRUCTION EXPENDITURES	48,938,936,366	787,188,107	48,151,748,259
E11A	Salaries paid to teachers in reg. edu. prog.	20,301,884,340	0	20,301,884,340
E11B	Salaries paid to special education teachers	3,731,483,043	0	3,731,483,043
E11C	Salaries paid to vocational education teachers	397,126,095	0	397,126,095
E11D	Salaries paid to teachers in other programs	727,548,377	0	727,548,377
E2	Textbook exp. for classroom instruction.	523,513,692	0	523,513,692
E212	Student Supp Svcs, salaries	3,144,469,697	19,005,588	3,125,464,109
E222	Student Supp Svcs, employee benefits	1,604,267,661	10,329,550	1,593,938,111
E232	Student Supp Svcs, purch svcs	533,524,088	33,668,556	499,855,532
E242	Student Supp Svcs, supplies	54,282,844	806,366	53,476,478
E252	Student Supp Svcs, property	2,321,874	322,139	1,999,735
E262	Student Supp Svcs, other	446,579	4,657	441,922
STE22	TOTAL STUDENT SUPP SVCS	5,336,990,869	63,814,717	5,273,176,152
E213	Instruction Supp Svcs, salaries	2,830,725,046	72,137,108	2,758,587,938
E223	Instruction Supp Svcs, employee benefits	1,403,149,702	36,201,493	1,366,948,209
E233	Instruction Supp Svcs, purch svcs	760,604,426	32,402,810	728,201,616
E243	Instruction Supp Svcs, supplies	182,599,335	4,828,641	177,770,694
E253	Instruction Supp Svcs, property	9,049,008	322,813	8,726,195
E263	Instruction Supp Svcs, other	3,911,184	185,790	3,725,394
STE23	TOTAL INSTRUCTION SUPP SVCS	5,180,989,693	145,755,842	5,035,233,851
E214	Gen Admin Supp Svcs, salaries	365,897,736	61,969	365,835,767
E224	Gen Admin Supp Svcs, employee benefits	188,558,418	24,087	188,534,331
E234	Gen Admin Supp Svcs, purch svcs	248,761,101	11,006	248,750,095
E244	Gen Admin Supp Svcs, supplies	13,935,366	1,284	13,934,082
E254	Gen Admin Supp Svcs, property	527,278	0	527,278
E264	Gen Admin Supp Svcs, other	14,631,212	0	14,631,212
STE24	TOTAL GEN ADMIN SUPP SVCS	831,783,833	98,346	831,685,487
E215	Sch Admin Supp Svcs, salaries	3,356,291,370	35,790,159	3,320,501,211
E225	Sch Admin Supp Svcs, employee benefits	1,712,272,279	17,761,757	1,694,510,522
E235	Sch Admin Supp Svcs, purch svcs	260,154,915	31,994,848	228,160,067
E245	Sch Admin Supp Svcs, supplies	71,872,376	1,339,840	70,532,536
E255	Sch Admin Supp Svcs, property	7,776,912	125,040	7,651,872
E265	Sch Admin Supp Svcs, other	3,520,029	39,596	3,480,433
STE25	TOTAL SCH ADMIN SUPP SVCS	5,404,110,969	86,926,200	5,317,184,769
E216	Oper & Maint Supp Svcs, salaries	2,874,320,873	14,275,108	2,860,045,765

See notes at end of table.

## Appendix H - State Notes

**Exhibit H-1. California's supplemental report for NPEFS 2018-19: total expenditures excluding preschool expenditures (Goal 0001)—Continued**

Item Code	Description	FY 2019 Amount (a) <sup>1</sup>	Preschool Expenditures (b) <sup>2</sup>	Adjusted Amount (c) = (a) - (b)
E226	Oper & Maint Supp Svcs, employee benefits	1,502,540,292	7,519,477	1,495,020,815
E236	Oper & Maint Supp Svcs, purch svcs	1,542,762,725	25,696,593	1,517,066,132
E246	Oper & Maint Supp Svcs, supplies	1,909,733,397	7,111,840	1,902,621,557
E256	Oper & Maint Supp Svcs, property	95,489,061	289,930	95,199,131
E266	Oper & Maint Supp Svcs, other	309,642	2,374	307,268
STE26	TOTAL OPER & MAINT SUPP SVCS	7,829,666,929	54,605,392	7,775,061,537
E217	Stu Transp Supp Svcs, salaries	649,369,891	1,261,697	648,108,194
E227	Stu Transp Supp Svcs, employee benefits	346,714,997	773,309	345,941,688
E237	Stu Transp Supp Svcs, purch svcs	638,588,307	926,002	637,662,305
E247	Stu Transp Supp Svcs, supplies	146,742,801	831,984	145,910,817
E257	Stu Transp Supp Svcs, property	84,183,521	532,012	83,651,509
E267	Stu Transp Supp Svcs, other	94,105	617	93,488
STE27	TOTAL STUDENT TRANSPORTATION SUPP SVCS	1,781,510,101	3,793,609	1,777,716,492
E218	Other Supp Svcs, salaries	1,870,776,846	0	1,870,776,846
E228	Other Supp Svcs, employee benefits	936,715,302	0	936,715,302
E238	Other Supp Svcs, purchased salaries	797,297,031	35,382,766	761,914,265
E248	Other Supp Svcs, supplies	151,840,067	0	151,840,067
E258	Other Supp Svcs, Property	70,549,705	0	70,549,705
E268	Other Supp Svcs, other	8,118,225	0	8,118,225
STE28	TOTAL OTHER SUPP SVCS	3,764,747,471	35,382,766	3,729,364,705
TE21	TOTAL SUPP SVCS SALARIES	15,091,851,459	142,531,629	14,949,319,830
TE22	TOTAL SUPP SVCS EMPLOYEE BENEFITS	7,694,218,651	72,609,673	7,621,608,978
TE23	TOTAL SUPP SVCS PURCH SVCS	4,781,692,593	160,082,581	4,621,610,012
TE24	TOTAL SUPP SVCS SUPPLIES	2,531,006,186	14,919,955	2,516,086,231
TE25	TOTAL SUPP SVCS PROPERTY	269,897,359	1,591,934	268,305,425
TE26	TOTAL SUPP SVCS OTHER	31,030,976	233,034	30,797,942
STE2T	TOTAL - TOTAL SUPPORT SERVICES	30,129,799,865	390,376,872	29,739,422,993
E3A11	Food Service, salaries	981,507,997	2,891,363	978,616,634
E3A12	Food Service, employee benefits	513,761,220	1,575,964	512,185,256
E3A13	Food Service, purch svcs	108,639,819	1,901,226	106,738,593
E3A14	Food Service, supplies	1,364,052,208	4,063,412	1,359,988,796
E3A2	Food Service, property	28,060,053	58,618	28,001,435
E3A16	Food Service, other	632,707	56	632,651
E3A1	TOTAL FOOD SERVICE	2,968,593,951	10,432,021	2,958,161,930
E3B11	Enterprise Operations, salaries	123,664,113	542,715	123,121,398
E3B12	Enterprise Operations, employee benefits	56,492,139	316,697	56,175,442
E3B13	Enterprise Operations, purch svcs	22,445,834	19,956	22,425,878
E3B14	Enterprise Operations, supplies	20,216,774	63,258	20,153,516
E3B2	Enterprise Operations, property	3,257,851	0	3,257,851
E3B16	Enterprise Operations, other	339,858	0	339,858
E3B1	TOTAL ENTERPRISE OPERATIONS	223,158,718	942,626	222,216,092
E4A1	Dir Supp - Textbooks for Pub Sch Children	0	0	0
E4A2	Dir Supp - Textbooks, Property	0	0	0
E4B1	Dir Supp - Transport for Pub Sch Children	0	0	0
E4B2	Dir Supp - Transport, Property	0	0	0
E4C1	Dir Supp - Employee Benefits	0	0	0

See notes at end of table.



## Appendix H - State Notes

**Exhibit H-1. California’s supplemental report for NPEFS 2018-19: total expenditures excluding preschool expenditures (Goal 0001)—Continued**

Item Code	Description	FY 2019 Amount (a) <sup>1</sup>	Preschool Expenditures (b) <sup>2</sup>	Adjusted Amount (c) = (a) - (b)
E4C2	Dir Supp - Employee Benefits, Property	0	0	0
E4D	Dir Supp - Private School Students	0	0	0
E4E1	Dir Supp - Other - Pub Sch Students	4,495,247,900	0	4,495,247,900
E4E2	Dir Supp - Other - Pub Sch Students, Property	60,450,440	0	60,450,440
STE4	TOTAL DIRECT PROGRAM SUPPORT	4,495,247,900	0	4,495,247,900
TE5	CURRENT EXPENDITURES	86,755,736,800	1,188,939,626	85,566,797,174
E61	FACS Non-Property Expenditures	9,265,902,519	15,171,246	9,250,731,273
E62	FACS Property Expenditures	335,636,872	239,531	335,397,341
E63	FACS Equipment	254,476,527	651,083	253,825,444
E7A1	Debt Service, Interest	3,170,884,153	3,086	3,170,881,067
E7A2	Debt Service, Redemption of Principal	3,620,444,158	240,867	3,620,203,291
STE7	TOTAL OTHER USES	6,791,328,311	243,953	6,791,084,358
E81	Community Services - Non-property	456,015,313	0	456,015,313
E82	Community Services - property	556,145	0	556,145
E9A	Direct Cost - Non-Pub Sch Programs	0	0	0
E9B	Direct Cost - Adult Education	599,873,613	0	599,873,613
E9C	Direct Cost - Community Colleges	0	0	0
E9D	Direct Cost - Other	0	0	0
E91	DIRECT COST PROGRAMS - PROPERTY	2,797,581	0	2,797,581
STE9	DIRECT COST PROGRAMS SUBTOTAL	599,873,613	0	599,873,613
TE10	Property Subtotal	1,051,598,900	3,149,768	1,048,449,132
TE11	TOTAL EXPENDITURES FOR EDUCATION	98,129,127,145	1,207,260,640	96,921,866,505

<sup>1</sup>“FY 2019 Amount (a)” column represents the 2018-19 NPEFS Totals for California and was submitted to NCES on August 12, 2020.

<sup>2</sup>“Preschool Expenditures (b)” column represents the 2018-19 Preschool Expenditures (Goal 0001) for California.

NOTES: The state did not calculate any exclusions (total item TX12) because such expenditures were not easily identified and were not significant. Item PPE15 (State Per Pupil Expenditures) was not included in this report because the inclusion will provide misleading information.

SOURCE: California Department of Education, Financial Accountability and Information Services, Standardized Account Code Structure (SACS), previously unpublished tabulations (September 2020).

### Colorado

#### **Fiscal Year: July 1–June 30**

- Other Revenue from Local Sources (R1L) increased because one district received insurance proceeds of \$24.79M in FY 19 to cover losses suffered from hail & wind damage over the last few years.
- Textbook Revenues (R1M) increased by \$2.6M in a single, large district.
- Several districts issued General Obligation bond offerings totaling \$1.89B during the fiscal year, resulting in a large increase in Revenue from Other Sources (R5). The largest General Obligation (GO) bond offerings were for \$249.9M, \$326.5M, \$375M, and \$298.9M with multiple other district offerings more than \$100M. An additional \$290M in premiums was raised through these GO bond offerings, with 5 districts accounting for \$229.6M of the total \$290M in bond premiums. Revenues from the issuance of other long-term debt raised an additional \$273M, with just three districts accounting for \$199.5M raised through the issuance of Certificates of Participation (\$81.9M, 94.8M and \$23.8M, respectively).
- The decrease in Instruction Support Services, Property (E253) is primarily due to one district which increased spending to \$16M in FY 18, leading to a decrease for FY 19. Their bond election provides \$250M for Career and Innovation Technology.

## Appendix H - State Notes

Information systems upgrades included wireless network, web filtering and firewall systems, data center upgrades, classroom projection improvements, technology asset management and timekeeping software.

- The increase in State Per Pupil Expenditure (SPPE) is due to the state's funding formula. Each year the Total Program for each district, per the School Finance Act of 1994, is increased over the prior year by the rate of inflation. With the flow-through effect of the inflation increase in the other factors of the state's funding formula, the inflationary increase resulted in an increase for FY 19 of 4% over FY 18. Another factor is the state's Budget Stabilization Factor. This reduces each district's state funding to help with the state's budget shortfalls. That was reduced from FY 18 to FY 19 which resulted in increased district funding of 7%. These two things combine to account for an increase in SPPE of nearly 11%.

### Connecticut

**Fiscal Year:** July 1–June 30

**Notes:**

- Connecticut does not collect data from local school districts for District Activities (R1K).

### Delaware

**Fiscal Year:** July 1–June 30

**Notes:**

- Delaware does not collect data on Tuition from Individuals (R1E).
- Beginning in 2018, LEAs were required to spread local revenue by category. Each LEA was provided their total local revenue amount to spread.

### District of Columbia

**Fiscal Year:** October 1–September 30

**Notes:**

- The increase in Other Sources of Revenue (R5) was due to The New Markets Tax Credit (NMTC) for the elementary school building which ended in the FY 19 school year. This resulted in a one-time gain due to forgiveness of debt per the terms of the NMTC.
- DCPS instruction decreases are due to a reorganization and reevaluation of the new/revised organizations and offices.
- The increases in DCPS Student Support Services and Instruction Support Services are due to a reorganization and reevaluation of organizations and offices.
- The increases in DCPS Other Support Services are due to a reorganization and reevaluation of organizations and offices.

### Florida

**Fiscal Year:** July 1–June 30

**Notes:**

- The 2018-19 McKay scholarship program amount of \$219,670,504 is the amount of tuition payments to attend private schools. This amount is included in the direct program support expenditures. Public school students in the McKay scholarship

## Appendix H - State Notes

- program are reported for funding in the school district in which they attend. The McKay Scholarship Program revenue is NOT included in the school districts' reported state revenue.
- The 2018-19 Florida Tax Credit scholarship program amount of \$644,661,806 is the amount of tuition payments to attend private schools. This amount is included in the direct program support expenditures. The Florida Tax Credit Scholarship Program is funded by private, voluntary contributions from corporate donors to non-profit scholarship funding organizations that award scholarships to children from low-income families. These amounts are not included in revenue.
  - Students who participate in the Opportunity Scholarship Program attend public schools and are reported for funding by the school district where they are enrolled.
  - Data for the Gardiner Scholarship Program is not currently reported on NPEFS. The scholarships are not limited to K-12 instruction. These payments may be used for various expenditures: "specialized services such as speech or occupational therapy, instructional materials, tuition at an eligible private school, contributions to a college prepaid account and more."
  - Other Sources of Revenue (R5) increased due to Loss Recoveries (hurricane related) revenue and issuance of bonds.
  - Tuition payments to dependent charter schools by the LEA to its sponsored charter schools are included in Instruction, Other (E18). The state is unable to separate these payments from other expenditures in this category. Charter school students are included in ADA.
  - Instruction Support Services, Supplies (E243) increased due to expenditures for library books for new schools.
  - Operation & Maintenance Support Services, Other (E266) increased primarily due to two districts reporting expenditure data correctly compared to prior year.

### Georgia

**Fiscal Year:** July 1–June 30

**Notes:**

- Student Support Services, Other (E262) increased by more than \$3.4M or 24.63% for FY 19. Most of this increase was due to the \$3.9M expending increase for Dues and Fees for Pupil Services. Clayton County increased spending for "Dues and Fees" by more than \$3.4M in FY 19.
- Other Support Services, Property (E258) increased by more than \$2.9M or 28.13% in FY 19. Purchases of equipment, other than buses and computers, increased by more than \$900K and purchases of software to be capitalized increased by more than \$2.7M in FY 19. Clayton County purchased more than \$2.7M in equipment items for FY 19. New equipment or software items purchased for centralized locations for business services and other support service areas. Replacing old items and purchasing new items based on district's needs after reserves have been built back up after the recession.

### Hawaii

**Fiscal Year:** July 1–June 30

**Notes:**

## Appendix H - State Notes

- Hawaii does not charge Tuition from Individuals (R1E).
- Grants-in-Aid Direct from the Federal Government (R4A) increase of \$15M was mainly due to the Impact Aid grant. Impact Aid amount and timing of funds transfer are determined by the USDOE. For FY 19, the DOE received (1) final funding for FY 17; (2) interim funding for FY 18; (3) final funding for FY 18, which is a higher percentage than other years; (4) initial funding for FY 19; and (5) interim funding for FY 19. Therefore, there was an increase in FY 19 because the USDOE transferred the final funding for FY 18 and the interim funding for FY 19 to DOE earlier than usual.
- The increase in Instruction Support Services, Supplies (E243) was mainly due to small equipment purchases.
- The increase in Other Support Services, Purchases Services (E238) was mainly due to (1) services related to the Enterprise System infrastructure and (2) repairs and maintenance for air conditioning system.
- The increase in Other Support Services, Supplies (E248) supplies is mainly due to small equipment purchases.
- State Per Pupil Expenditure (PPE15) increased due to the following: (1) approximately \$56M increase in salary expenses due mainly to collective bargaining compensation changes and (2) approximately \$98M increase in fringe benefits due to increase in fringe benefits rate.

### Idaho

**Fiscal Year:** July 1–June 30

**Notes:**

- Idaho does not calculate Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) at this time.

### Illinois

**Fiscal Year:** July 1–June 30

**Notes:**

- School districts report more revenue received in FY 19 for Summer School Revenues (R1N) received from Parents/Pupils and Other In-State Districts.
- Revenue from State Sources (R3) increased because districts received only four mandated categorical payments in FY 19 compared to five mandated categorical payments that were made in FY 18.
- Instruction Support Services, Supplies (E243) increased because districts reported a substantial increase for Improvement of Instruction, supplies for FY 19 compared to FY 18.
- Instruction Support Services, Property (E253) increased because districts reported a substantial increase for Improvement of Instruction, Capital Outlay and Education Media Services, Non-Capitalized Costs.
- General Administration Support Services, Other (E264) increased because a district submitted a significant increase for Board of Education Services, Other Objects.
- Operations and Maintenance Support Services, Other (E266) increased because districts submitted a substantial increase in Operation & Maintenance of Plant Services - Other objects within the building funds.

## Appendix H - State Notes

- ❑ Other Support Services, Other (E268) decreased because the City of Chicago reported a significant decrease (\$24,315,209) in the reliance on short-term State-Aid Anticipation Certificates in the Education Fund for FY 19 than was required for FY 18.
- ❑ Illinois is unable to report Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) at this time.

### Indiana

**Fiscal Year:** July 1–June 30

**Notes:**

- ❑ As a result of a concerted effort by Indiana Department of Education to properly associate expenditure accounts with object codes, schools are using object codes more in accordance with the chart of accounts. This resulted in larger than normal variations in reported amounts for supplies and property expenditures.

### Iowa

**Fiscal Year:** July 1–June 30

**Notes:**

- ❑ Student built homes are part of District Activities (R1K). Fewer homes were sold in FY 19.
- ❑ Non-Public School Program (E9A) expenditures increased due to better reporting by districts. Edits were included to require the non-public program for expenditures related to state reimbursements for non-public textbook and transportation assistance.

### Kansas

**Fiscal Year:** July 1–June 30

**Notes:**

- ❑ Student Support Services, Purchased Services (E232) increased due to one LEA reporting expenditures related to Mental Health Services and Safe & Secure Schools programs that were not in place in 2017-2018 school year and another LEA that entered into a MOU with Children's Mercy for partnership for social workers in their building. There were no contract expenditures in FY 18 based on the MOU but paid during the 2018-2019 school year for 2017-2018 and 2018-2019 to result in "doubling" up on expenditures as reported for FY 19.

### Kentucky

**Fiscal Year:** July 1–June 30

**Notes:**

- ❑ Grants-in-Aid Direct from the Federal Government (R4A) is at least \$20,000,000 and decreased more than 25% from the prior year. Districts reflected a reduction in federal funds for HeadStart.
- ❑ Operation & Maintenance Support Services, Property (E256) is at least \$10,000,000, and increased more than 25% from the prior year. Districts spent monies on Safe Schools and other upgrades to their buildings showing the increase in the Other Equipment object.

## Appendix H - State Notes

### Louisiana

**Fiscal Year:** July 1–June 30

**Notes:**

- Instruction, Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (E15) had a decrease in expenditures due to a decrease in students enrolled in dual enrollment courses compared to FY 18.
- Instruction, Property (E17) increased because several LEAs purchased hardware upgrades and new equipment in FY 19 compared to FY 18.
- Student Support Services, Supplies (E242) increased because several LEAs purchased computers and more supplies in FY 18 compared to FY 18.
- General Administration Support Services, Other (E264) increased due to a few LEAs that had settlements in large cases compared to FY 18.

### Maine

**Fiscal Year:** July 1–June 30

**Notes:**

- Tuition from Other LEAs within the State (R1F) and Tuition to Other LEAs and Charter Schools within the State (E15) increased in FY 19. Maine started directly funding Career and Technology Education (CTE) schools in FY 19, whereas prior to FY 19 Maine provided funding to each LEA for CTE and the LEAs paid tuition to the CTE school where the students attended.
- Other Sources of Revenue (R5) and Facilities Acquisition and Construction Non-property expenditures (E61) increased in FY 19. Maine increased support for new construction, and multiple projects took place during FY 19.
- General administration salaries (E214) increased because costs for administration of non-regular programming were not included prior to FY 19.
- Facilities Acquisition and Construction, Equipment (E63) increased because Maine included additional object codes that were not included in previous fiscal years and improved comparability with the F-33 survey.
- The changes in Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) were because Maine had previously included expenditures for equipment and transfers, those expenditures are no longer included starting in FY 19.

### Maryland

**Fiscal Year:** July 1–June 30

**Notes:**

- Other Revenue from Local Resources (R1L) in Maryland includes gifts, bequests, or gains on the sale of investments or assets, and as such, the total other local revenue varies year to year.
- Grants-in-Aid Direct from the Federal Government (R4A) and Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C) vary year to year based on the funding from many sources.
- Instruction, Other (E18) are at least \$5,000,000, and decreased more than 25% from the prior year. The Other costs under this function in Maryland include expenditures

## Appendix H - State Notes

- like dues and fees, judgements, and expenditures for interest on short term notes, thus this can fluctuate every year.
- Student Support Services, Other (E262) is at least \$5,000,000, and increased more than 25% from the prior year. The Other costs under this function in Maryland vary year to year.
  - General Administration Support Services, Other (E264) is at least \$5,000,000, and increased more than 25% from the prior year. The Other costs under this function in Maryland include substitute personnel on the LSS' payroll, thus this varies year to year.
  - School Administration Support Services, Other (E265) is at least \$5,000,000, and increased more than 25% from the prior year. The Other costs under School Administration in Maryland include dues and fees, judgements, and expenditures for interest on short term notes, and refunds for prior year's expenditures, thus these costs can fluctuate year to year.
  - Other Support Services, Other (E268) is at least \$5,000,000, and increased more than 25% from the prior year. The Other costs under this function in Maryland include expenditures for Cleaning Services, construction services and repair and maintenance services, thus these costs can fluctuate year to year.
  - Direct Cost Programs Non-Public School Programs (E9A) is at least \$1,000,000 and decreased more than 25% from the prior year. Non-Public Schools Transfer expenditures in Maryland are for equitable services for eligible students attending nonpublic schools. These costs can fluctuate year to year.
  - Direct Cost Programs Adult Education (E9B) is at least \$1,000,000 and increased more than 25% from the prior year. Adult Education expenditures in Maryland are for instructional programs offered for adults who are pursuing their basic or continuing education. These costs can fluctuate year to year.
  - Facilities Acquisition & Construction Services, Equipment Facilities Acquisition & Construction Services, Equipment (E63) increased in FY 19. School construction has been a high priority in Maryland over the last few years. In fiscal year 2019, 11 school systems reported significant increases in expenditures related to school construction, facilities acquisition and construction services equipment.

### Massachusetts

#### **Fiscal Year: July 1–June 30**

- General Administration Support Services, Purchased Services (E234) increased for charter and virtual school districts. The chart of accounts was consolidated across functions for non-instructional administration and support staff, and in FY 19 those consolidated expenses were crosswalked to General Administration.
- Other Support Services, Salaries (E218) and Other Support Services, Employee Benefits (E228) increased for charter and virtual school districts. The chart of accounts was consolidated across functions for non-instructional administration and support staff, and in FY 19 those consolidated expenses were crosswalked to General Administration rather than Other Support Services.
- The methodology to allocate Food Services Operations expenditures from grants and revolving funds depends on the reported expenditures from general funds. Changes in expenditures from the general fund change the allocation percentages.

## Appendix H - State Notes

- Food Services Operations, Supplies (E3A14) expenditures decreased because food services supplies from the general fund decreased from FY 18 to FY 19, which led to a lower allocation percentage for E3A14.
- Food Services Operations, Other (E3A16) expenditures increased as other objects from the general fund doubled from FY 18 to FY 19, which led to a higher allocation percentage for E3A16.
- The decrease in Direct Cost Non-Public School Programs (E9A) can be attributed to a comparable decrease in district expenditures on transportation to non-public schools.
- In FY 19 Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) includes expenditures from charter and virtual school districts. In FY 18, CE1 and CE2 only included expenditures from traditional districts.

### Minnesota

**Fiscal Year:** July 1–June 30

**Notes:**

- General Administration Support Services, Other (E264) increased by 25% in FY 19. The increase was attributed to one LEA recording expenses correctly in this field as compared to FY 18. There was also one other LEA that closed and had to make a one-time disbursement of fund balance to its member districts.
- Minnesota will not be able to provide Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) until FY 22 data is submitted due to the mainframe modernization and COVID-19.

### Mississippi

**Fiscal Year:** July 1–June 30

**Notes:**

- Other Sources of Revenue (R5) was a claim against a construction company for a building project. This amount represents a payment from the bonding company on this loss.

### Missouri

**Fiscal Year:** July 1–June 30

**Notes:**

- FY 19 was the first year Tuition from Individuals (R1E) was collected. PK tuition from parents was collected separately from some generic community services revenue received by districts and charter schools. Prior to FY 19, any received would have been included in Other Revenue from Local Sources (R1L). Also, Missouri started a large early learning initiative and now funds a small portion of PK students in foundation formula payments. This resulted in many more districts starting PK programs in FY 19.
- In an effort to prepare for collecting expenditures by source of funds, a very intensive training was provided to districts and charter school regarding how to properly code expenditures. There were many instances where expenditures were simply not being coded correctly.



## Appendix H - State Notes

- Missouri has made a large effort to educate districts on proper coding procedures with the creation of the building level current expenditure calculation. One area where districts were not coding revenue correctly was District Activities (R1K) revenue. It was determined that districts were offsetting the expenditures or coding revenue in generic sources rather than the proper revenue codes. The FY 19 numbers are reflective of more accurate numbers than prior years.
- Student Transportation Support Services, Property (E257) increased by over \$13 million due to an increased number of buses purchased by districts. This is most likely due to the increase number of buses purchased due to clean diesel grants.
- The decrease in Other Support Services, Purchased Services (E238) was attributed to better coding by districts and a change in spending habits.

### Nebraska

**Fiscal Year:** September 1–August 31

**Notes:**

- Nebraska Department of Education instituted a new code structure that better aligned with the Federal code structure which was a significant change to past coding structures.
- Special Education Instruction costs were previously included in Instruction Expenditures Subtotal (STE1) and are now accounted for in Student Support Services Expenditures Subtotal (STE22).

### Nevada

**Fiscal Year:** July 1–June 30

**Notes:**

- Other Revenue from Local Sources (R1L) is at least \$25,000,000 and decreased more than 15% from the prior year. This decrease was largely due to one of our districts (Douglas County School District) reporting revenue more than \$5.5M for the sale of property in the Lake Tahoe area in FY 18.
- The large decrease in Other Sources of Revenue (R5) was due to the two largest school districts that experienced decreases in bond revenues in FY 19 compared to FY 18. Clark County School District had a decrease of over \$100M and Washoe County School District had a decrease in bond revenues more than \$221M.
- Student Support Services, Purchased Services (E232) is at least \$10,000,000, and increased more than 25% from the prior year. This increase was due to our largest charter schools reporting increases in purchases services for extra and co-curricular activities.

### New Hampshire

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Earnings on Investments (R1I) from FY 18 to FY 19 was seen across most districts with no one district making up most of the increase.
- The increase in Other Revenue from local Sources (R1L) was due primarily to an increase of \$1.2M in Contributions and Donations and an increase of \$5.8M in other

## Appendix H - State Notes

local revenue. In addition, Rochester received funds in the amount of \$2.5M from a waste management company.

- The increase in Other Sources of Revenue (R5) was due to several successful bonds that were passed in the 17-18 fiscal year.
- New Hampshire and the Northeast have been seeing a steady decline in recent years in school age population resulting in a lower attendance number.

### New Jersey

**Fiscal Year:** July 1–June 30

**Notes:**

- For FY 18, no New Jersey school districts had Textbook Revenues (R1M). For FY 19, Paterson School district had textbook revenues of \$12,000,000 as confirmed by their CAFR 2019, Section C-1.
- The following school districts had large increases in Instruction, Property (E17) expenditures for FY 19: North Star Academy Charter School of Newark; Woodbridge Twp.; Gloucester City; Cherry Hill; Elizabeth; West-Windsor Plainsboro; and New Horizons Community Charter School.
- The following school districts had large increases in safety and security equipment because of a County Security Grant: Northern Burlington Regional; Lenape Regional; and Rancocas Valley Regional.
- The following school districts had large increases in Food Services Purchased Services (E3A13): Cherry Hill; Asbury Park City; Phillipsburg school district; and South Plainfield.

### New Mexico

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Other Local Government Units Non-Property Tax (R1D) reflects textbook revenues at Regional Cooperatives and Special Constitutional Schools that fluctuate by these amounts (>25%) due to the enterprise nature of their operations.
- The decrease in Student Support Services, Supplies (E242) and the increase in Instruction Support Services, Supplies (E243) reflect shifting of instructional materials expenditures across functions.

### New York

**Fiscal Year:** April 1–March 31

**Notes:**

- Student Support Services, Supplies (E242) increased primarily because, starting in the FY 19 NPEFS, school districts were required to provide daily school calendars that detailed hours of instruction for all 180+ days of instructions for all buildings in the school district. New York City Department of Education operates over 1,400 schools within its district.
- The increase in State Per Pupil Expenditure (PPE15) was due a combination of a 4.51% increase in Net Current Expenditures (NCE13) and a 0.70% decrease in Average Daily Attendance.

## Appendix H - State Notes

### North Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- Workers Compensation Payments to State Funded Public School employees were not reported on NPEFS prior to FY 19. These payments are not part of standard expenditure collection at NC DPI.
- North Carolina did not start reporting Workers Compensation Payments in Employee Benefits for Public School Employees (E4C1) until FY 19.
- Title I Carryover Expenditures (X12D) was revised based on discussion with Census. In the past, NC included Carryover Funds and Unallotted Balances in X12D, but since they are not classified as carryover expenditures, we are revising this item by removing them from NPEFS. NC Title I Carryover Expenditures may be included in Title I Expenditures (X12C) but we are unable to separate them out.
- In FY 19, over 95% of state expenditures are in Salaries and Benefits (state expenditures accounted for over 63% of all funded expenditures NC Public Schools). The legislated increase of 6.5% in salaries, 1.7% increase in retirement rates and 5% increase in health premiums for teachers in NC public schools was the main factor in the State Per Pupil Expenditure (PPE15) increase.

### North Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- Other Revenue for Local Sources (R1L) increased due to a school district that received almost \$8M more in local sources for a building project.

### Ohio

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Operations and Maintenance Support Services, Property (E256) was due to a one-time surge in the largest district's expenditure (Columbus City Schools) of Care and Upkeep of Building Services function code.
- The increase in Operations and Maintenance Support Services, Other (E266) was due to a one-time surge in a single district's expenditures (Liberty Local) of Operation and Maintenance of Plant Services.

### Oklahoma

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Other Revenue from Local Sources (R1L) was due to an increase in Casualty and Flood recoveries.
- The increases in Instruction, Supplies (E16) and Instruction, Property (E17) was due to an increase in funding to the State Aid Formula and the restoration of \$33M for textbooks and instructional materials.
- General Administration Support Services, Other (E264) increased due to several districts having an increase in interest on lease purchases in the amount of \$13.5M.

## Appendix H - State Notes

- The increase in Other Support Services, Supplies (E248) was due to a large change recorded under technology related supplies in the amount of over \$11.4M. Additionally, the legislature approved the largest budget for common education in state history.
- The increase in Instruction, Salaries (E11) and State Per Pupil Expenditure (PPE15) was due to House Bill 3705, which was passed in Spring 2018, to increase the compensation for certified and non-certified personnel. Additionally, the Legislature approved the largest budget for common education in state history.

### Oregon

**Fiscal Year:** July 1–June 30

**Notes:**

- With Oregon's Department of Education fostering equity and excellence for every learner, districts are increasing their student support services purchased services expenses in the areas for attendance, social work, and student safety; also providing more student support services for special education, English Language Learners, and at risk programs. Therefore, the value for Student Support Services, Purchased Services (E232) has increased as well in the FY 19 data submission.
- Oregon's second largest school district, Salem-Keizer Public Schools, had several non-instructional operation expenses with enterprise funds in the 2017-18 fiscal year, however reported a decrease in expenses in their enterprise funds for the 2018-19 fiscal year. Therefore, the value for Operation of Non-Instructional Enterprise Operations Subtotal (E3B1) has decreased as well in the FY 19 data submission.
- Oregon's Department of Education is unable to breakout Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) for the FY 19 data submission. ODE is continuing to work with Oregon's 197 school districts and 19 education service districts to adjust the chart of accounts structure to be able to identify expenditures paid from state and local sources. Therefore, the value of CE1 and CE2 should be flagged Missing (M) in the FY 19 data submission

### Pennsylvania

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Operations and Maintenance Support Services, Property (E256) was due to significant increases to property/equipment purchases related to building maintenance. The most notable being West Perry SD at \$11.4M, Norristown Area SD at \$9.9M, and Philadelphia City SD at \$7.9M.
- The large increase in Food Services Operations, Other (E3A16) was caused by Philadelphia City SD allocating an additional \$1.5M of overhead costs to their food service program.

### Rhode Island

**Fiscal Year:** July 1–June 30

**Notes:**

## Appendix H - State Notes

- The increase in Instruction Support Services, Purchased Services (E233) was spread across multiple LEAs and reflected mostly an increase of spending on Professional Development for teachers.
- The increase in Food Services, Supplies (E3A14) was primarily due to an increase in USDA child nutrition program Commodities entitlements (from \$3.2M to \$4.6M).

### South Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- Student Transportation Support Services, Property (E257) consists of expenditures made on behalf of LEAs by the SEA for transportation and expenditure function code 255 and object code 500, which is defined as "Student Transportation (State Mandated). Activities concerned with the conveyance of students from home to school as provided by state law." Based on our review, the significant decrease between FY 18 and FY 19 appears to be attributed to the decrease in bus purchases. During FY 18, the SEA replaced several buses that were experiencing thermal events.

### South Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- Several school districts completed large building projects in FY 18 which decreased the property expenditures between FY 18 and FY 19.
- Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditure Funds Paid from Federal Funds (CE2) data is not available.

### Tennessee

**Fiscal Year:** July 1–June 30

**Notes:**

- Tuition From Other LEAs Within The State (R1F) increased due to an increase in tuition and the number of out of county student enrollment.
- The increase in Earnings on Investments (R1I) was due to improved economic conditions.
- The decrease in Other Sources of Revenue (R5) was due to a decrease in Notes and Bonds issued by several large school districts.
- Operations and Maintenance Support Services, Property (E256) increased due to one district that had an increase in operation consolidation, networks installments, and demolition and two districts that had an increase in the Safe Schools Equipment Grant.
- Capital expenditures were reduced overall based on budget constraints caused by timing between fiscal years for contractor draws of construction costs of a new high school and new elementary school.
- One district had an increase in equipment purchases related to the opening of a new high and elementary school, which caused Facilities Acquisition & Construction Services, Equipment (E63) to increase.

### Texas

## Appendix H - State Notes

**Fiscal Year:** September 1–August 31

**Notes:**

- Expenditures related to Other Debt Service Fees increased \$170, which led to an increase in Other Support Services, Other (E268). There are 13 districts that have reported an increase in Other Debt Service Fees over \$1M. Of these districts, the largest increase was Houston ISD with \$161.9M (\$740K in FY 18 and \$162.6M in FY 19). These Other Debt Service fees may include expenditures or expenses for issuance costs, and any allowable fees related to debt service activity, including fiscal agent fees and payment to an escrow agent from sources other than proceeds from the new debt.

### Utah

**Fiscal Year:** July 1–June 30

**Notes:**

- Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (E15) increased due to three charter schools switching object codes utilized in prior years. Discussions with these LEAs determined the change occurred because of further research on the object codes impacted. There is a decrease in Tuition Payments Outside the State, to Private Schools, and Others (E14) and increase in E15.
- The increase in School Administration Support Services, Supplies (E245) and Other Support Services, Supplies (E248) was due to upgrades/updates/new software and technology contracts for several of the large LEAs.
- Student Transportation Support Services, Property (E257) decreased by 30% due to the Volkswagon Settlement Bus Initiative. The settlement provided about \$7.5M, most of the funds were utilized in FY 18 and less than \$1 million was utilized in FY 19. This was a one-time grant for the LEA to have half their bus purchases to be reimbursed through this grant.
- The decrease in Food Services Operations, Purchased Services (E3A13) occurred due to a larger school district eliminating their food service management company and utilizing current staff to manage their food service program. The savings or difference between FY 18 and FY 19 due to this change is roughly \$1.12M.
- Title I Carryover Expenditures (X12D) increased due to the new Utah Grants Management System utilized to track carryover funds. The new system is more accurate and provides better detail and eliminates or reduces possibility of human errors.
- State Per Pupil Expenditures (PPE15) increased due to the increase in local and state funding. The state's weighted-pupil unit (WPU) increased by 4%. Total state funding increased by 6.5% and local revenues related to education funding increased by 11%.

### Vermont

**Fiscal Year:** July 1–June 30

**Notes:**

- Vermont's enrollment continues to decline as education costs climb or decrease at a slower pace than the enrollment reductions, which creates a higher State per Pupil Expenditure (PPE15) cost each year.

## Appendix H - State Notes

### Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- As in previous years, Virginia does not have revenues for District Activities (R1K).

### Washington

**Fiscal Year:** September 1–August 31

**Notes:**

- The increase in Non-property Tax (R1B) is mainly due to one district having a onetime payment of \$3.2M in the capital projects fund.
- Transportation Fees From Other LEAs Within the State (R1H) had a significant increase of 30.32% due to a group of districts forming a transportation co-op. Districts that receive the services pay the district that provides the service a fee, thus category will see an increase.
- State revenue increased by \$2.5B. This increase mainly went to salary and benefits for school staff. The instructional staff realized the major share of the amount of the salary increases. The state allocation certificated instructional staff increased by 18.8% from FY 18 levels. Many districts had increases greater than 18% (20-25% was not unheard of). Similar increases will be in section 3a. Supplies increased by 36.26% in the instruction category, however, overall spending for supplies for instruction (section 1) and support services (sections 3a and 3b) increased by 18.2%. Again, this is due to the increase in state funding and districts allocated more supply dollars to instruction. Section 3a and 3b increase for supplies increased by only 2.26%.
- State per Pupil Expenditures (PPE15) increased by 11.9%. This is due to the increase of \$2.5B in state support for basic education. State support increased by 23% from FY 18. Current expenditures paid from state and local funds increased by 12%. The main drivers for this increase include the increase to basic education (12%), special education (17.1%), vocational education (14.5%). Learning assistance program (30.9%), transitional bilingual (20.5%) and the highly capable program (22.4). Over the last four years, these programs increased their expenditures by the increase in state support.

### West Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- Non-Public School Programs (E9A) increased approximately \$667K from FY 18 to FY 19. The increase was related to the Regional Educational Service Agency (RESA) **III**. The fiscal agent for RESA III was Kanawha County. FY 18 was the period of dissolution for the RESAs. In FY 19, since the RESA was no longer serving schools, final expenditures related to the dissolution of the RESA in the amount of \$819K were coded to Non-Public School Programs-Central Services.
- The increase in State Per Pupil Expenditures (PPE15) was due mainly to an increase in salaries and benefits expenditures. There was an across the board salary increase of 5% of the average state funded basic salary for all personnel that went into effect at the beginning of FY 19.

## Appendix H - State Notes

### Wisconsin

**Fiscal Year:** July 1–June 30

**Notes:**

- Most of the increase in Revenue from Local Sources, Other Local Government Units-Property Tax (R1C) activity in this account relates to Tax Incremental Finance/Tax Incremental District (TIF/TID) closeouts that fluctuate greatly from year to year. In the over \$1M closeout category, there was only one for \$2M in FY 18. There were three for a total of over \$9M in FY 19.
- Beginning in FY 19, WI included over \$381M in State Funded amounts paid to Independent Charter schools and Choice schools in Revenue from State Sources (R3). FY 18 data was revised to include these amounts as well. The state also increased state funding to school districts by \$354M.
- Wisconsin has had an increase in debt statewide, including many newly passed referendum.

### Wyoming

**Fiscal Year:** July 1 – June 30

**Notes:**

- Other Revenue from Local Sources increased due to an increase in assessed valuations/property taxes increased this year for local revenue.
- Wyoming received more federal funding for FY 19 due to the Diesel Emissions Reduction Act (DERA) program and Career Technical Education (CTE) State grants.
- Student Transportation Support Services, Property (E257) increased because there was a moratorium that was lifted on bus purchases in FY 19.
- Wyoming had additional districts move away from the national school lunch program.

### American Samoa

**Fiscal Year:** October 1–September 30

**Notes:**

- American Samoa Department of Education (ASDOE) does not collect Food Services (R1J) or Tuition from Individuals (R1E) revenue.
- The increase in Instruction, Purchased Services (E13) was due to Statewide Longitudinal Data Systems (SLDS) Projects including Contracts and Renovations/extensions to existing SLDS Building.

### Guam

**Fiscal Year:** October 1–September 30

**Notes:**

- Guam does not collect on Tuition from Individuals (R1E) or District Activities (R1K).
- Instruction, Purchased Services (E13) increased because a consultant company was hired for the Pacific Region Social Studies Program.
- Student Transportation Support Services, Property (E257) increased in FY 19 because Guam Department of Education (GDOE) purchased Special Education buses.



## Appendix H - State Notes

- Food Services Operations, Supplies (E3A14) increased due to an increase in purchases for food commodities.
- State Per Pupil Expenditure (PPE15) decreased as actual revenues in the General Fund decreased.

### Puerto Rico

**Fiscal Year:** July 1–June 30

**Notes:**

- The federal reimbursement for food services provided during FY 17 and FY 18 were both accounted in FY 18. FY 19 only accounted for FY 19 food services reimbursed by the federal agency.
- Disbursement of funds assigned from FEMA in response to the natural disaster Hurricanes Maria and Irma affecting the island in September of 2017 were greater during FY 19 due to the completion of the arrangements for the development of the projects. This led to a significant increase in Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C).
- Instruction, Supplies (E16) and Instruction, Textbook Expenditures for Classroom Instruction (E2) increased due to the purchase of textbooks for all schools to replace losses due to Hurricane Maria in FY 18.
- There were increases across multiple expenditures due to cancellations during FY 18 because of Hurricane Maria during that year and the suspension of the services for a prolong period due to such event.
- The increase in Food Services Operations, Property (E3A2) was due to the purchase of trucks for the distribution of Food Supplies for students.
- Average Daily Attendance (ADA) decreased due to students switching to private school; going to the US or another country; transferring to night school, an accelerated or alternative program; or homeschooling.

### Virgin Islands

**Fiscal Year:** October 1–September 30

**Notes:**

- School meals are free to all participating students.
- In prior years, the U.S. Virgin Islands Department of Education did not have a PreK program. Those programs were conducted by private institutions and Department of Human Services. However, for FY 19, the PreK program was started and the expenditures are captured within the figures provided and the enrollment captured in the Average Daily Attendance total.
- In FY 19 a salary adjustment was given to all employees. As a result of the high numbers of personnel in the instructional section (elementary, secondary, and vocational), the expenditure numbers increased substantially higher than the support or food service workers.
- ADA for FY18 was copied from FY17 due to difficulties arising from Hurricanes Irma and Maria. Now that the numbers are in for FY 19 Average Daily Attendance, we now see the decrease in enrollment over a two-year period.

## **Appendix I—Survey Form**

ED Form 2447  
 OMB Number 1850-0067  
 Approval Expires:  
 August 31, 2022

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

THE NATIONAL PUBLIC EDUCATION  
 FINANCIAL SURVEY

Fiscal Year 2019

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

RETURN COMPLETED FORM TO:

U.S. Census Bureau  
 ATTN: Economic Reimbursable Surveys 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.

<b>CERTIFICATION:</b> I hereby certify that to the best of my knowledge and belief, the data reported in sections I-VII, 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 reporting under section 153(a)(1)(I) of the Education Sciences Reform Act of 2002, 20 U.S.C. 9543(a)(1)(I) and the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 6301 et. seq.)	
<b>TYPE/PRINT NAME OF AUTHORIZED OFFICIAL</b>	<b>SIGNATURE OF AUTHORIZED OFFICIAL</b>
<b>TITLE</b>	

**SECTION 1**

**PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES**

<b>REVENUE FROM LOCAL SOURCES (1000)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
a. Property Tax (1110)	R1A		
b. Non-Property Tax (1120-1190)	R1B		
c. Other Local Government Units Property Tax (1210)	R1C		
d. Other Local Government Units Non-Property Tax (1220-1290)	R1D		
e. Tuition from Individuals (1310)	R1E		
f. Tuition from other LEAs within the State (1321)	R1F		
g. Transportation Fees from Individuals (1410)	R1G		
h. Transportation Fees from other LEAs within the State (1421)	R1H		
i. Earnings on Investments (1500-1540; not 1532)	R1I		
j. Food Services (excluding federal reimbursements) (1600-1650)	R1J		
k. District Activities (1700-1790)	R1K		
l. Other Revenue from Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421, 1940, 1951, 1970)	R1L		
m. Textbook Revenues (1940)	R1M		
n. Summer School Revenues (1312)	R1N		
<b>LOCAL SOURCES OF REVENUE SUBTOTAL (1000)</b> [Sum a-e, g, i-n.]	STR1		

<b>REVENUE FROM INTERMEDIATE SOURCES (2000)</b>	R2		
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<b>REVENUE FROM STATE SOURCES (3000)</b>	R3		
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<b>REVENUE FROM FEDERAL SOURCES (4000)</b>			
a. Grants-in-Aid Direct from the Federal Government (4100,4300)	R4A		
b. Grants-in-Aid from the Federal Government through the State (4200,4500)	R4B		
c. Grants-in-Aid from the Federal Government through Other Intermediate Agencies (4700)	R4C		
d. Other Revenue from Federal Sources (4800,4900)	R4D		
<b>FEDERAL SOURCES OF REVENUE SUBTOTAL (4000) [Sum a-d]</b>	STR4		

<b>OTHER SOURCES OF REVENUE (5000, 6000)</b>	R5		
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<b>TOTAL REVENUE</b>	TR		
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**SECTION 2**

**PUBLIC ELEMENTARY AND SECONDARY EDUCATION**

<b>INSTRUCTION (1000)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)	E11		
2. Employee Benefits (200)	E12		
3. Purchased Services (300-500; exclude 560, 591)	E13		
4. Tuition and Voucher Payments Outside the State, to Private Schools, Individuals, and Other (562,563,566,568,569)	E14		
5. Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (561, 564, 567)	E15		
6. Supplies (600)	E16		
7. Property (700)	E17		
8. Other (810, 890)	E18		
<b>INSTRUCTION EXPENDITURES SUBTOTAL (1000)</b> [Sum 1-4, 6, & 8 only.]	STE1		

**INSTRUCTION, continued (1000)**

**SPECIAL EXHIBIT ITEMS**

1. Salaries Paid to Teachers in Regular Education Programs (Objects 111 and 113; Program #100)	E11a		
2. Salaries Paid to Special Education Teachers (Object 111 and 113; Program #200)	E11b		
3. Salaries Paid to Vocational Education Teachers (Object 111 and 113; Program #300)	E11c		
4. Salaries Paid to Teachers in Other Programs Providing Instruction to Students Grades Prekindergarten Through Grade 12 and Ungraded students (Objects 111 and 113; Programs #400 and #900)	E11d		
Textbook Expenditures for Classroom Instruction (Function 1000, Object 640)	E2		

**SECTION 3A**

**SUPPORT SERVICES (2000)**

<b>SUPPORT SERVICES, STUDENTS (2100)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)	E212		
2. Employee Benefits (200)	E222		
3. Purchased Services (300-500; exclude 591)	E232		
4. Supplies (600)	E242		
5. Property (700)	E252		
6. Other (810, 890)	E262		
<b>SUPPORT SERVICES STUDENTS EXPENDITURES SUBTOTAL (2100) [Sum 1-4 &amp; 6 only.]</b>	STE22		

<b>SUPPORT SERVICES, INSTRUCTION (2200)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)	E213		
2. Employee Benefits (200)	E223		
3. Purchased Services (300-500; exclude 591)	E233		
4. Supplies (600)	E243		
5. Property (700)	E253		
6. Other (810, 890)	E263		
<b>SUPPORT SERVICES INSTRUCTION EXPENDITURES SUBTOTAL (2200) [Sum 1-4 &amp; 6 only.]</b>	STE23		

<b>SUPPORT SERVICES, GENERAL ADMINISTRATION (2300)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)	E214		
2. Employee Benefits (200)	E224		
3. Purchased Services (300-500; exclude 591)	E234		
4. Supplies (600)	E244		
5. Property (700)	E254		
6. Other (810, 820, 890)	E264		
<b>SUPPORT SERVICES GENERAL ADMINISTRATION EXPENDITURES SUBTOTAL (2300) [Sum 1-4 &amp; 6 only.]</b>	STE24		

<b>SUPPORT SERVICES, SCHOOL ADMINISTRATION (2400)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)	E215		
2. Employee Benefits (200)	E225		
3. Purchased Services (300-500; exclude 591)	E235		
4. Supplies (600)	E245		
5. Property (700)	E255		
6. Other (810, 890)	E265		
<b>SUPPORT SERVICES SCHOOL ADMINISTRATION EXPENDITURES SUBTOTAL (2400) [Sum 1-4 &amp; 6 only.]</b>	STE25		

**SECTION 3B**

<b>SUPPORT SERVICES, OPERATIONS AND MAINTENANCE (2600)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)	E216		
2. Employee Benefits (200)	E226		
3. Purchased Services (300-500; exclude 591)	E236		
4. Supplies (600)	E246		
5. Property (700)	E256		
6. Other (810, 890)	E266		
<b>SUPPORT SERVICES OPERATIONS AND MAINTENANCE EXPENDITURES SUBTOTAL (2600) [Sum 1-4 &amp; 6 only.]</b>	STE26		

<b>SUPPORT SERVICES, STUDENT TRANSPORTATION (2700)</b>			
1. Salaries (100)	E217		
2. Employee benefits (200)	E227		
3. Purchased Services (300-500; exclude 511, 591)	E237		
4. Supplies (600)	E247		
5. Property (700)	E257		
6. Other (810, 890)	E267		
<b>SUPPORT SERVICES STUDENT TRANSPORTATION EXPENDITURES SUBTOTAL (2700) [Sum 1-4 &amp; 6 only.]</b>	STE27		

<b>SUPPORT SERVICES, OTHER SUPPORT SERVICES (2500, 2900)</b>			
1. Salaries (100)	E218		
2. Employee Benefits (200)	E228		
3. Purchased Services (300-500; exclude 591)	E238		
4. Supplies (600)	E248		
5. Property (700)	E258		
6. Other (810, 835, 890)	E268		
<b>SUPPORT SERVICES OTHER SUPPORT SERVICES EXPENDITURES SUBTOTAL (2500, 2900) [Sum 1-4 &amp; 6 only.]</b>	STE28		

<b>ALL SUPPORT SERVICES TOTAL BY OBJECT (100, 200, etc.) (calculated)</b>			
1. Salaries (100)	TE21		
2. Employee Benefits (200)	TE22		
3. Purchased Services (300-500; exclude 591)	TE23		
4. Supplies (600)	TE24		
5. Property (700)	TE25		
6. Other (810, 820, 835, 890)	TE26		
<b>ALL SUPPORT SERVICES TOTAL BY OBJECT EXPENDITURES SUBTOTAL (2100-2900) [Sum 1-4 &amp; 6 only.]</b>	STE2T		

**SECTION 4**

**OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)**

<b>FOOD SERVICES OPERATIONS (3100)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)	E3A11		
2. Employee Benefits (200)	E3A12		
3. Purchased Services (300-500; exclude 591)	E3A13		
4. Supplies (600)	E3A14		
5. Property (700)	E3A2		
6. Other (810, 890)	E3A16		
<b>OPERATION OF NON-INSTRUCTIONAL FOOD SERVICES EXPENDITURES SUBTOTAL (3100); [Sum 1-4 &amp; 6 only.]</b>	E3A1		

<b>ENTERPRISE OPERATIONS (3200)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
1. Salaries (100)	E3B11		
2. Employee Benefits (200)	E3B12		
3. Purchased Services (300-500; exclude 591)	E3B13		
4. Supplies (600)	E3B14		
5. Property (700)	E3B2		
6. Other (810, 890)	E3B16		
<b>OPERATION OF NON-INSTRUCTIONAL ENTERPRISE OPERATIONS SERVICES EXPENDITURES SUBTOTAL (3200) [Sum 1-4 &amp; 6 only.]</b>	E3B1		



**SECTION 5**

<b>DIRECT PROGRAM SUPPORT</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
a1. Textbooks for Public School Children	E4A1		
a2. Textbooks; Property (700) only	E4A2		
b1. Transportation for Public School Children	E4B1		
b2. Transportation; Property (700) only	E4B2		
c1. Employee Benefits for Public School Employees	E4C1		
c2. Employee Benefits; Property (700) only	E4C2		
d. Direct Program Support for Private School Students	E4D		
e1. Other Direct Program Support for Public School Students	E4E1		
e2. Other Direct Program Support for Public School Students; Property (700) only	E4E2		
<b>DIRECT PROGRAM SUPPORT EXPENDITURES SUBTOTAL</b> [Sum a1,b1,c1, and e1.]	STE4		

<b>CURRENT EXPENDITURES</b> 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).	TE5		
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**SECTION 6**

<b>FACILITIES ACQUISITION &amp; CONSTRUCTION SERVICES (4000)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
1. Non-Property Expenditures (Construction) (4100-4900)	E61		
2. Property Expenditures [Include Land and Improvements (710), Land and Existing Buildings (720), and Infrastructure (740).]	E62		
3. Equipment (730)	E63		
<b>OTHER USES (5000) - Include debt service payments (principal and interest).</b>			
<b>DEBT SERVICE (5100)</b>			
1. Interest (832)	E7A1		
2. Redemption of Principal (831)	E7A2		
<b>OTHER USES SUBTOTAL (5000)</b>	STE7		
<b>COMMUNITY SERVICES (3300)</b>			
1. Non-Property (Objects 100-600, 800)	E81		
2. Property (700)	E82		
<b>DIRECT COST PROGRAMS</b>			
a. Non-Public School Programs (Program #500)	E9A		
b. Adult Education (Program #600)	E9B		
c. Community/Junior College (Object 565, Program #700)	E9C		
d. Other	E9D		
d1. Direct Cost Programs; Property (700)	E91		
<b>DIRECT COST PROGRAMS SUBTOTAL</b> [Exclude Property (700).]	STE9		
<b>PROPERTY (700)</b>	TE10		
<b>TOTAL EXPENDITURES FOR EDUCATION</b> [Sum Current Expenditures, F.A.C.S., Non-Property Expenditures, Community Services, Direct Cost Programs, and Property. Exclude Other Uses.]	TE11		

**SECTION 7**


<b>EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)</b>	<b>Item Code</b>	<b>Current Amount</b>	<b>Flag</b>
a. Tuition from Individuals (1310)	X12A		
b. Transportation Fees from Individuals (1410)	X12B		
c. Title I Expenditures [Expenditures under Title I of the Elementary and Secondary Education Act of 1965, as amended (ESEA). DO NOT simply restate revenues received. This item is to contain expenditures.]	X12C		
d. Title I Carryover Expenditures	X12D		
e. Title V, Part A Expenditures [Expenditures under Title V, Part A of the ESEA, as amended. DO NOT simply restate revenues received. This item is to contain expenditures.]	X12E		
f. Title V, Part A Carryover Expenditures	X12F		
g. Food Services Revenues (excluding federal reimbursements (1600-1650))	X12G		
h. District Activities Revenues (1700-1790)	X12H		
i. Textbook Revenues (1940)	X12I		
j. Summer School Revenues (1312)	X12J		
<b>TOTAL EXCLUSIONS [Sum a-j.]</b>	TX12		


<b>NET CURRENT EXPENDITURES</b> [Subtract Total Exclusions from Current Expenditures, as defined in the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(12)).]	NCE13		
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<b>AVERAGE DAILY ATTENDANCE (ADA)</b>			
a. ADA as defined by state law	A14A		
b. ADA as defined by NCES	A14B		


<b>STATE PER PUPIL EXPENDITURE</b>	PPE15		
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<b>CURRENT EXPENDITURES BY FUND TYPE</b>			
<b>Current Expenditures Paid from State and Local Funds (including federal funds intended to replace local tax revenues)</b> [Objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 paid from state and local funds combined, plus federal funds intended to replace local tax revenues. Internal transfers (objects 511, 561, 564, 567, and 591) should be excluded.]	CE1		
<b>Current Expenditures Paid from Federal Funds</b> [Objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 paid from federal funds (excluding federal funds intended to replace local tax revenues) only. Internal transfers (objects 511, 561, 564, 567, and 591) should be excluded.]	CE2		


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