

Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2013–14 (Fiscal Year 2014)

Provisional File Version 1a

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September 2016

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I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2013–14 (Fiscal Year 2014), 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) 2013–14, fiscal year 2014 (FY 14) 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. The NPEFS survey is one of six annual surveys that comprise the CCD. The other five surveys are the Public Elementary/Secondary School Universe Survey, the Local Education Agency Universe Survey, the State Nonfiscal Survey of Public Elementary/Secondary Education, 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 the NPEFS survey.

The NPEFS survey 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 state education agencies (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 the NPEFS survey. The data file is organized by state or jurisdiction and contains revenue data by funding source, expenditure data by function and object,¹ and average daily attendance (ADA) data. The file also includes total student membership data from the SY 2013–14 CCD State Nonfiscal Survey of Public Elementary/Secondary Education version 1a file.²

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

² U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Survey of Public Elementary/Secondary Education," SY 2013–14, Provisional Version 1a.

II. User's Guide

The FY 14 NPEFS data file contains 56 records (one for each state or jurisdiction). Each record contains 314 fields (4 record identification fields, 155 data fields, and 155 imputation flag fields).

The appendixes of this document provide the following information:

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

File Versions

NCES maintains strict version control of CCD files. The 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.⁴ For school year 2013-14 (FY 14), 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 First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary Education; School Year 2013-14 (Fiscal Year 2014)* is the FY 14 NPEFS provisional data file. This report provides users with an opportunity to access provisional NPEFS data that have been reviewed, edited, and imputed.

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 will be released at the time of the release of provisional data for the following year.

³ 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.

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

File names

The names of the FY 14 releases are as follows:

- Stfis14_1a.txt (tab-delimited text file)
- Stfis14_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, “14” stands for FY 14, 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; on-line 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 local education agencies (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 official⁵ who certifies that the data constitutes a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools.

The FY 14 NPEFS data collection opened on January 30, 2015 and closed on August 14, 2015. Upon receipt of a state’s submission, Census Bureau and NCES analysts review the data for

⁵ NCES requires that each Chief State School Officer designate in writing a certifying official to be responsible for authenticating the submission for their state. The certifying official must be a fiscal official at the highest level in the SEA (U.S. Department of Education 2012).

possible errors or anomalies. Between August 16, 2015 and August 15, 2016, some SEAs reported revisions to correct or resolve errors in their original submission.

Missing, nonapplicable, and suppressed data

Missing data are reported as “-1” in the data file, nonapplicable data are reported as “-2”,⁶ and true zero data remain as “0”. The FY 14 NPEFS Reporting Instructions 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 based, in whole or in part, on State Title I, Part A allocations.⁷ SPPE is calculated by dividing net current expenditures by average daily attendance (ADA).

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

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

⁷ “Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year (FY) 2013, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports” 79 Federal Register, (15 January 2014) pp. 2648-50.

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. The NPEFS survey has two different types of pupil or student count data. States may report ADA per their State’s definition or by 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 the federal definition while other states use the NCES definition.

The NPEFS file also includes membership data from the CCD State Nonfiscal Survey of Public Elementary/Secondary Education. Membership is defined as the count of students on the current roll taken on the school day closest to October 1, by using either the sum of original entries and re-entries minus total withdrawals or the sum of the total present and the total absent. Student membership data from the 2013–14 CCD State Nonfiscal Survey of Public Elementary/Secondary Education are included in the 1a data file because it encompasses a more comparable student count across states. The variable Student Membership (MEMBR13) is the count of students enrolled on or about October 1, 2013. Because membership is collected using a consistent definition for every state, NCES uses membership, rather than average daily attendance, in the calculation of expenditures per pupil in the NPEFS reports.

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

American Recovery and Reinvestment Act (ARRA) Data

In February of 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA legislation allocated education funds directly to the states. As a result of the ARRA, NCES added seven data items to the NPEFS survey in order to collect and analyze data pertaining to Title I, Impact Aid, and other ED funds. The seven additional data items provide the necessary detail to report total ARRA expenditures and their functional allocations, such as for classroom instruction or school construction⁸ (Office of the Federal Register 2009).

⁸ “Department of Education, Notice of Proposed Information Collection Requests” 74 Federal Register 154 (12 August 2009) pp. 40573-40574; “Department of Education, Submission for OMB Review; Comment Request” 74 Federal Register 197 (14 October 2009) p. 52752.

NCES collected ARRA data in the NPEFS collection from FY 09-FY 14 pursuant to the American Recovery and Reinvestment Act.⁹ As of FY 15, the ARRA data items were completely removed from the NPEFS survey because the great majority of SEAs expended all ARRA funds, either through formula or competitive grants.¹⁰

Employee Benefits Data

The NPEFS survey collects employee benefits for the functions of instruction, support services, and operation of noninstructional services. The NPEFS survey respondents are currently reporting employee benefits, which are defined as the “Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefits payments and although not directly paid to employees, nevertheless are part of the cost of personal services.”¹¹ 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;¹² accrued annual requirement contribution liability;¹³ or the actuarial value of pension plan assets.¹⁴

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 14 collection: Alabama, California, Illinois, Mississippi, Montana, New Jersey, New Mexico, New York, North Carolina, North Dakota, 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.

⁹ As a result of the ARRA, NCES added seven data items to the NPEFS survey in order to collect and analyze data pertaining to Title I, Impact Aid, and other ED funds.

¹⁰ The Education Department General Administrative Regulations (EDGAR) allows grantees to carry over 1 additional year any Federal Education funds that were not obligated in the period for which they were appropriated. For grants that are forward-funded, grantees can have up to 27 months to obligate appropriated funds beginning as early as July 1 of the federal fiscal year.

¹¹ 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”.

¹² 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.

¹³ The accrued annual requirement contribution liability is the difference between actuarially determined contributions and actual payments made to the pension fund.

¹⁴ 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.

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 non-fiscal files and the NPEFS file;
- comparison of min/max/mean of all numeric data items to ensure the percentage changes of the means between the previous and current year's data are in a reasonable range;
- and adequate comments from respondents explaining any data anomalies.

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

The NPEFS staff prepares an edit report that includes the results from 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.¹⁵ Data that remain missing or uncorrected are imputed based on values derived from other “fully reporting”¹⁶ 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 excludes prekindergarten programs, total membership should also exclude prekindergarten membership. As part of the collection process, NCES asks SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS.

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

¹⁶ Fully reporting states must have positive values for all fields.

As part of the FY 14 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. Wyoming and Oregon indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these two states, the NPEFS total student membership variable excludes prekindergarten membership. In FY 14 Illinois did not include finance data for four state-funded charter schools and students in those charter schools are not counted within membership on the NPEFS data file.¹⁷ Illinois included tuition payments for charter schools located within regular school districts. The students that are receiving the benefits of those tuition payments are included within the membership count.

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 NCES members site 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

¹⁷ The four charter schools include Prarie Crossing Charter School, Southland College Prep, Horizon Science Academy McKinley Park, and Horizon Science Academy-Belmont.

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 data¹⁸
- T – Total based on sum of internal or external detail

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

C. Variations in the Survey Over Time

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

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

¹⁸ For some NCES surveys, imputations of missing data items are performed by applying a growth factor to data reported in a prior year. This type of growth-rate imputation is not performed for the NPEFS survey. “I” is assigned the value of “Imputed based on a method other than prior year’s data” to maintain consistency in the meaning of imputation flags across NCES surveys.

Facilities Acquisition and Construction Services – Property expenditures were broken out into Land (E62A) and Buildings (E62B). STE6, the sum of all of the Facilities Acquisitions and Construction Services items, was added.

- *Beginning with FY 98 survey:*

- The Facilities Acquisition and Construction Services breakouts listed above (items E611, E612, E62A, and E62B) were discontinued.

- *Beginning with FY 04 survey:*

- Teacher salaries expenditures were broken out by program, adding the data items Teacher Salaries – Regular Programs (E11A), Teacher Salaries – Special Education Programs (E11B), Teacher Salaries – Vocational Education Programs (E11C), and Teacher Salaries – Other Education Programs (E11D).

- A data item for textbooks expenditures (E2) was added.

- *Beginning with FY 09 survey:*

- Seven items for expenditures from the ARRA funds were added:

- Instructional Expenditures From ARRA Funds (ARRASTE1), Total Current Expenditures From ARRA Funds (ARRATE5), Community Service Nonproperty and Direct Cost Programs From ARRA Funds (ARRAE81Z), Property Expenditures From ARRA Funds (ARRATE10), School Construction Expenditures From ARRA Funds (ARRASTE6), Expenditures From Title I Received Under ARRA (ARRATLEIZ), and Direct Program Support Expenditures From ARRA Funds (ARRASTE4).

D. Fiscal Data Plan

NCES collects information from each state to help process the data and to gain a better understanding of what programs and/or policies are connected with the data items and definitions. The FY 14 fiscal data plan questionnaire appears in Appendix E, and the responses for each state or jurisdiction appear in Appendix F. The fiscal data plan responses are presented as reported by SEAs with minimal editing by NCES. The responses to the fiscal data plan are not included on the data file.

E. State Notes

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

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Appendix A—Record Layout and Description of Data Items

The tab-delimited file (provisional Version 1a.txt) has the following layout and description:
56 physical records, 1 per observation – 314 fields in the file.

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

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

Variable name	Data type	Data element order	Description
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2014)
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
E61	N	125	FACILITIES ACQUISITION NONPROPERTY
E62	N	126	FACILITIES ACQUISITION PROPERTY (LAND & BUILDINGS)
E63	N	127	FACILITIES ACQUISITION PROPERTY (EQUIPMENT)
STE6	N	128	FACILITIES ACQUISITION NONPROPERTY & PROPERTY TOTAL (equals E61 + E62 + E63)
E7A1	N	129	OTHER USE DEBT SERVICE INTEREST
E7A2	N	130	OTHER USE DEBT SERVICE REDEMPTION
STE7	N	131	OTHER USE DEBT SERVICE SUBTOTAL (equals E7A1 + E7A2)
E81	N	132	COMMUNITY SERVICE NONPROPERTY
E82	N	133	COMMUNITY SERVICE PROPERTY
E9A	N	134	DIRECT COST PROGRAM NONPUBLIC SCHOOL
E9B	N	135	DIRECT COST PROGRAM ADULT EDUCATION
E9C	N	136	DIRECT COST PROGRAM COMMUNITY COLLEGE
E9D	N	137	DIRECT COST PROGRAM OTHER
E91	N	138	DIRECT COST PROGRAM PROPERTY

Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
STE9	N	139	DIRECT COST PROGRAM SUBTOTAL (equals E9A + E9B + E9C + E9D)
TE10	N	140	PROPERTY TOTAL (equals E17 + TE25 + E3A2 + E3B2 + E62 + E63 + E82 + E91)
TE11	N	141	TOTAL EXPENDITURES FOR EDUCATION (equals TE5 + E61 + E81 + STE9 + TE10)
X12C	N	142	EXCLUSION FOR PL 100 297 TITLE I
X12D	N	143	EXCLUSION FOR PL 100 297 TITLE I CARRYOVER
X12E	N	144	EXCLUSION FOR PL 100 297 TITLE V, PART A
X12F	N	145	EXCLUSION FOR PL 100 297 TITLE V, PART A CARRYOVER
TX12	N	146	TOTAL EXCLUSION FOR PL 100 297 (equals R1E + R1G + R1J + R1K + R1M + R1N + X12C + X12D + X12E + X12F)
NCE13	N	147	NET CURRENT EXPENDITURES (equals TE5 – TX12)
ADA	N	148	ADA (STATE AND NCES DEFINITION)
A14A	N	149	ADA (STATE DEFINITION)
A14B	N	150	ADA (NCES DEFINITION)
PPE15	N	151	PER PUPIL EXPENDITURES
MEMBR13	N	152	TOTAL STUDENT MEMBERSHIP
ARRASTE1	N	153	INSTRUCTIONAL EXPENDITURES FROM ARRA FUNDS
ARRATE5	N	154	TOTAL CURRENT EXPENDITURES FROM ARRA FUNDS
ARRAE81Z	N	155	COMMUNITY SERVICE NONPROPERTY AND DIRECT COST PROGRAMS FROM ARRA FUNDS
ARRATE10	N	156	PROPERTY EXPENDITURES FROM ARRA FUNDS
ARRASTE6	N	157	SCHOOL CONSTRUCTION EXPENDITURES FROM ARRA FUNDS
ARRATLEIZ	N	158	EXPENDITURES FROM TITLE I RECEIVED UNDER ARRA
ARRASTE4	N	159	DIRECT PROGRAM SUPPORT EXPENDITURES FROM ARRA FUNDS
IR1A	AN	160	IMP FLAG LOCAL REVENUES PROPERTY TAX
IR1B	AN	161	IMP FLAG LOCAL REVENUES NONPROPERTY TAX
IR1C	AN	162	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
IR1D	AN	163	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
IR1E	AN	164	IMP FLAG LOCAL REVENUES INDIVIDUAL TUITION
IR1F	AN	165	IMP FLAG LOCAL REVENUES TUITION FROM LEAS
IR1G	AN	166	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM INDIVIDUAL
IR1H	AN	167	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM LEAS
IR1I	AN	168	IMP FLAG LOCAL REVENUES EARNINGS ON INVESTMENT
IR1J	AN	169	IMP FLAG LOCAL REVENUES FOOD SERVICE
IR1K	AN	170	IMP FLAG LOCAL REVENUES STUDENT ACTIVITIES
IR1L	AN	171	IMP FLAG LOCAL REVENUES OTHER REVS
IR1M	AN	172	IMP FLAG LOCAL REVENUES TEXTBOOK REVS
IR1N	AN	173	IMP FLAG LOCAL REVENUES SUMMER SCHOOL
ISTR1	AN	174	IMP FLAG LOCAL REVENUES SUBTOTAL
IR2	AN	175	IMP FLAG INTERMEDIATE REVENUES
IR3	AN	176	IMP FLAG STATE REVENUES
IR4A	AN	177	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	178	IMP FLAG FEDERAL REVENUES THRU STATE
IR4C	AN	179	IMP FLAG FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
IR4D	AN	180	IMP FLAG FEDERAL REVENUES OTHER SOURCES
ISTR4	AN	181	IMP FLAG FEDERAL REVENUES SUBTOTAL
IR5	AN	182	IMP FLAG OTHER SOURCES OF REVENUES
ITR	AN	183	IMP FLAG TOTAL REVENUES FROM ALL SOURCES
IE11	AN	184	IMP FLAG INSTRUCTIONAL EXPENDITURE SALARIES
IE12	AN	185	IMP FLAG INSTRUCTIONAL EMPLOYEE BENEFITS
IE13	AN	186	IMP FLAG INSTRUCTIONAL EXPENDITURE PURCHASED SERVICES
IE14	AN	187	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
IE15	AN	188	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO OTHER LEAS IN-STATE
IE16	AN	189	IMP FLAG INSTRUCTIONAL EXPENDITURE SUPPLIES

Appendix A—Record Layout and Description of Data Items

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

Appendix A—Record Layout and Description of Data Items

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

Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
INCE13	AN	302	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	303	IMP FLAG ADA (STATE AND NCES DEFINITION)
IA14A	AN	304	IMP FLAG ADA (STATE DEFINITION)
IA14B	AN	305	IMP FLAG ADA (NCES DEFINITION)
IPPE15	AN	306	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR13	AN	307	IMP FLAG TOTAL STUDENT MEMBERSHIP
IARRASTE1	AN	308	IMP FLAG INSTRUCTIONAL EXPENDITURES FROM ARRA FUNDS
IARRATE5	AN	309	IMP FLAG TOTAL CURRENT EXPENDITURES FROM ARRA FUNDS
IARRAE81Z	AN	310	IMP FLAG COMMUNITY SERVICE NONPROPERTY AND DIRECT COST PROGRAMS FROM ARRA FUNDS
IARRATE10	AN	311	IMP FLAG PROPERTY EXPENDITURES FROM ARRA FUNDS
IARRASTE6	AN	312	IMP FLAG SCHOOL CONSTRUCTION EXPENDITURES FROM ARRA FUNDS
IARRATLEIZ	AN	313	IMP FLAG EXPENDITURES FROM TITLE I RECEIVED UNDER ARRA
IARRASTE4	AN	314	IMP FLAG DIRECT PROGRAM SUPPORT EXPENDITURES FROM ARRA FUNDS

Appendix B—Glossary

This glossary applies to the Common Core of Data National Public Education Financial Survey (NPEFS). For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 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.

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

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

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

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

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

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

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

employee benefits: Expenditures (200) made in addition to gross salary that are not paid

Appendix B—Glossary

directly to employees. Employee benefits include amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker's compensation, tuition reimbursements, and other employee benefits. [E12, E222, E223, E224, E225, E226, E227, E228, E3A12, and E3B12. Variables E222, E223, E224, E225, E226, E227, and E228 sum to TE22.]

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

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

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

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

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

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

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

Appendix B—Glossary

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

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

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

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

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

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

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

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

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

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

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

Appendix B—Glossary

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

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

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

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

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

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

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

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

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

Appendix B—Glossary

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

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

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

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

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

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

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

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

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

Appendix B—Glossary

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

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

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

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

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

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

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

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

Table C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction: Fiscal year 2014

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

¹ U.S. Postal Service state abbreviation codes.

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

SOURCE: U.S. Census Bureau, Geography Division, Geographic Standards and Criteria Branch. (2012) “Codes for the Identification of the States, the District of Columbia, Puerto Rico, and the Insular Areas of the United States” (INCITS 38:2009).

Appendix D—Imputations and Edits List

The following is a state-by-state list of the imputations and edits in the fiscal year 2014 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

E81 impute based on (TE11-E81)

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

ARKANSAS

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

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

CALIFORNIA

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

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

CONNECTICUT

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

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

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

E62 contains E61, E63 using TE11

E81 impute based on (TE11-E81)

E82 impute based on (TE11-E82)

R5 impute/import TR

FLORIDA

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

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

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

Appendix D—Imputations and Edits List

E61 contains E63 using TE11

NEBRASKA

E62 contains E61 using TE11

E81 contains E82 using TE11

NEW HAMPSHIRE

E62 contains E63 using TE11

NEW JERSEY

R4A contains R4D using TR

NEW YORK

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

SOUTH DAKOTA

E62 contains E61 using TE11

VIRGINIA

R1D contains R1C using TR

WEST VIRGINIA

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

WISCONSIN

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

DISTRICT OF COLUMBIA

E61 contains E63 using TE11

U.S. VIRGIN ISLANDS

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

Appendix E—Fiscal Data Plan Questions

National Public Education Financial Survey (NPEFS) FY 2014 Fiscal Data Plan

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)?

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

2. Are these amounts reported in NPEFS?

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

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

- Revenues
- Expenditures

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

- 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
- Amounts are not reported in F-33 or in the fiscal data plan

Appendix E—Fiscal Data Plan Questions

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 \$ _____

2. Property Only \$ _____

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) _____

Appendix E—Fiscal Data Plan Questions

American Reinvestment and Recovery Act (ARRA)

Note: The following question is to ensure that if your state has ARRA revenues and expenditures for FY 2014 that the amounts are reported correctly in the revenues (Revenue from Federal Sources), expenditures, and ARRA exhibit sections of NPEFS.

5. Is your state’s method of reporting ARRA revenues, expenditures, and ARRA exhibits the same as FY 2013?

- Yes
- No, there is a change in ARRA reporting. (Please explain.) _____
_____.
- Not Applicable. There is no ARRA to report for FY 2014.

Flag Fields

Note: The NPEFS web form has flag fields containing “M” (missing), “N” (nonapplicable), and “Z” (true zero) flag values for each category. NCES and the Census Bureau are striving to ensure respondents are assigning flag values correctly so that “missing,” “nonapplicable”, and “true” zeroes are properly distinguished. Please review the flag definitions in the [NPEFS Reporting Instructions](#) (p. 1).

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

- Yes
- No

Prekindergarten (PK) Data

7. Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal years 2013 and 2014: (Check all that apply.)

- Included in FY 2013 NPEFS
- Included in FY 2014 NPEFS
- Included in FY 2013 F-33
- Included in FY 2014 F-33
- Not included in NPEFS or F-33

Appendix E—Fiscal Data Plan Questions

Finance Data for School Districts with Charter Schools

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

- School districts where all associated schools are charter schools
- School districts where all associated schools are noncharter schools
- School districts where some associated schools are charter schools and some are noncharter schools
- Other (Please explain.)

8a. Please indicate below if finance data for charter schools is included in NPEFS and F-33 data for fiscal years 2013 and 2014: (Check all that apply.)

- Included in FY 2013 NPEFS
- Included in FY 2014 NPEFS
- Included in FY 2013 F-33
- Included in FY 2014 F-33
- Not included in NPEFS or F-33 (Please go to question 9.)

8b. Are expenditures for charter schools included within your reporting of NPEFS Current Expenditures for fiscal years 2013 and 2014? (Check all that apply.)

- Yes, included in FY 2013 NPEFS Current Expenditures
- Yes, included in FY 2014 NPEFS Current Expenditures
- No, not included (Please explain.)_____

_____. (After providing explanation, please go to question 9.)

Appendix E—Fiscal Data Plan Questions

8c. Please indicate below if expenditures for charter schools are generally included within NPEFS data in the following variables for fiscal year 2013: (Check all that apply.)

- Included in Instruction expenditures subtotal
- Included in Support Services expenditures subtotal
- Included in Food Services expenditures subtotal
- Included in Enterprise Operations expenditures subtotal

8d. Please indicate below if expenditures for charter schools are generally included within NPEFS data in the following variables for fiscal year 2014: (Check all that apply.)

- Included in Instruction expenditures subtotal
- Included in Support Services expenditures subtotal
- Included in Food Services expenditures subtotal
- Included in Enterprise Operations expenditures subtotal

8e. Please indicate below whether the finance data you receive and report for charter schools contains data on all revenues and expenditures for charter schools, or only revenue and expenditures from government sources.

- Data reported includes all revenues and expenditures from both government and private sources.
- Data reported includes revenues and expenditures from private sources but not from government sources.
- Data reported includes revenues and expenditures from private sources but not from government sources.

NPEFS Student Membership

Note: State education agencies (SEAs) annually report total student membership data in the [Common Core of Data \(CCD\) State Nonfiscal Survey](#). NCES uses student membership from the CCD State Nonfiscal Survey with NPEFS finance data to calculate the per pupil expenditure amounts reported in NCES' annual [Revenues and Expenditures for Public Elementary and Secondary Education](#) publication.

As part of the collection process, NCES asks SEAs to review student membership data from the CCD State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS. While it is required that all charter school and PK data be reported in NPEFS finance data, some states are currently not able to report this data. If the

Appendix E—Fiscal Data Plan Questions

reported NPEFS finance data excludes charter school and PK programs, then student membership data should also exclude charter school and PK membership. If this is the case for your state, we must adjust your student membership so that the student membership is consistent with the reported NPEFS finance data.

9. When we use your state’s student membership data with NPEFS finance data, should we adjust student membership data to agree with finance data? (Check all that apply.)

- Yes, exclude PK students
- Yes, exclude charter school students
- Yes, make another adjustment (Please explain.)_____
- No, do not adjust student membership. We confirm that student membership data are consistent with NPEFS finance data.

NPEFS Average Daily Attendance (ADA)

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

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

10a. If yes, 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.

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

- Yes
- No, ADA is calculated based on NCES definition. (Please go to question 12.)

11a. If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?

Appendix E—Fiscal Data Plan Questions

- Yes
- No

School-Level Finance Data

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

- Yes, for all public schools in the state (including charter schools).
- Yes, for all public schools in the state except charter schools.
- Yes, however the state only has the data for some schools.
- No, state does not maintain school-level finance data. (Please go to question 13.)

12a. If you make school-level financial data available on your website, please provide the URL: _____

12b. 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

12c. 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 teacher salaries
- Expenditures for support staff
- Expenditures for other school level personnel

12d. 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
- Nontechnology related supplies and purchased services
- Technology related equipment
- Technology software

Appendix E—Fiscal Data Plan Questions

- Textbooks and other instructional materials
- Instructional staff support
- Improvement of instruction, such as professional development
- Library and media services

12e. 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.

13. Does your state have virtual schools?

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

13a. If yes, are finance data for these virtual schools included in your state’s NPEFS and F-33 data submissions?

- Included in FY 2014 NPEFS
- Included in FY 2014 F-33
- Not included in FY 2014 NPEFS or F-33

13b. What type of district are finance data for the expenditures of virtual schools reported as

- Regular school district
- Separate education agency

Appendix E—Fiscal Data Plan Questions

Revenues from Private Sources

Revenues from private sources include contributions and donations made by private organizations. These organizations include but are not limited to, educational foundations, PTA/PTO organizations campus booster clubs, and private individuals.

14. Does your state report revenues from private sources?

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

14a. If your state currently tracks revenues from private sources, please indicate where these data are reported on NPEFS. (Check all that apply.)

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

14b. Please indicate which donors are excluded from your revenue reporting:

- Private Foundations
- Non-profit Organizations
- PTA/PTO Organizations
- Campus Booster Clubs
- Private Individuals

Appendix F—Fiscal Data Plan Responses

Exhibit F-1. Fiscal data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2014

State or jurisdiction	In your state, do local education agencies receive funds from the state classified as Direct Program Support (NPEFS)/State Payments on Behalf of the LEA (F-33)?	Are these amounts reported in NPEFS?	If yes, where are these amounts reported in NPEFS?		How are these amounts reported in F-33?
	Q. 1	Q. 2	Q. 2.a Revenues	Expenditures	Q. 3
Alabama	No	†	†	†	†
Alaska	Yes	Yes	Yes	Yes	District-by-district
Arizona	Yes	Yes	Yes	Yes	Amounts not reported in F-33 or fiscal data plan
Arkansas	Yes	Yes	Yes	Yes	Amounts not reported in F-33 or fiscal data plan
California	Yes	Yes	Yes	Yes	Amounts not reported in F-33, fiscal data plan only
Colorado	No	†	†	†	†
Connecticut	Yes	Yes	Yes	Yes	Amounts not reported in F-33, fiscal data plan only
Delaware	Yes	Yes	†	Yes	—
District of Columbia	No	†	†	†	†
Florida	Yes	Yes	†	Yes	Amounts not reported in F-33, fiscal data plan only
Georgia	Yes	Yes	Yes	Yes	District-by-district
Hawaii	No	†	†	†	†
Idaho	Yes	Yes	Yes	Yes	District-by-district
Illinois	Yes	Yes	†	Yes	District-by-district
Indiana	Yes	Yes	†	Yes	State totals
Iowa	No	†	†	†	†
Kansas	Yes	Yes	Yes	Yes	District-by-district
Kentucky	Yes	Yes	Yes	Yes	District-by-district
Louisiana	Yes	Yes	Yes	Yes	Amounts not reported in F-33, fiscal data plan only
Maine	No	†	†	†	State totals
Maryland	Yes	Yes	Yes	Yes	District-by-district
Massachusetts	Yes	Yes	Yes	Yes	Amounts not reported in F-33, fiscal data plan only
Michigan	No	†	†	†	†
Minnesota	Yes	Yes	†	Yes	Amounts not reported in F-33 or fiscal data plan
Mississippi	Yes	Yes	Yes	Yes	Amounts not reported in F-33 or fiscal data plan
Missouri	No	†	†	†	†
Montana	No	†	†	†	†
Nebraska	No	†	†	†	†
Nevada	No	†	†	†	†
New Hampshire	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 2014—continued

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

— 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 2014, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-2. Fiscal data plan responses to questions 4.a.1 through 4.b.2, by state or jurisdiction: Fiscal year 2014

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

State or jurisdiction	Textbooks for Public School Students (Non- Property) Q.4.a.1	Textbooks for Public School Students (Property only) Q.4.a.2	Transportation for Public School Students (Non- Property) Q.4.b.1	Transportation for Public School Students (Property only) Q.4.b.2
Alabama	†	†	†	†
Alaska	\$0	\$0	\$0	\$0
Arizona	0	†	818,300	†
Arkansas	0	†	†	†
California	0	0	0	0
Colorado	†	†	†	†
Connecticut	0	0	0	0
Delaware	0	†	†	†
District of Columbia	†	†	†	†
Florida	0	0	0	0
Georgia	0	0	0	0
Hawaii	†	†	†	†
Idaho	0	†	†	†
Illinois	0	0	0	0
Indiana	0	0	0	0
Iowa	†	†	†	†
Kansas	0	0	0	0
Kentucky	0	†	†	†
Louisiana	0	0	0	0
Maine	†	†	†	†
Maryland	0	0	0	0
Massachusetts	0	0	0	0
Michigan	†	†	†	†
Minnesota	0	0	0	0
Mississippi	47,812	†	†	†
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	†	†	†	†
New Jersey	0	0	0	0
New Mexico	†	†	†	†
New York	0	0	0	0
North Carolina	†	†	†	†
North Dakota	†	†	†	†
Ohio	†	†	†	†
Oklahoma	0	0	0	0
Oregon	†	†	†	†
Pennsylvania	0	0	0	0
Rhode Island	0	0	0	0

See notes at end of exhibit.

Appendix F—Fiscal Data Plan Responses

Exhibit F-2. Fiscal data plan responses to questions 4.a.1 through 4.b.2, by state or jurisdiction: Fiscal year 2014—continued

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

State or jurisdiction	Textbooks for Public School Students (Non- Property) Q.4.a.1	Textbooks for Public School Students (Property only) Q.4.a.2	Transportation for Public School Students (Non- Property) Q.4.b.1	Transportation for Public School Students (Property only) Q.4.b.2
South Carolina	\$49,090,817	†	\$88,203,148	†
South Dakota	0	0	0	0
Tennessee	†	†	†	†
Texas	179,594,250	†	20,982,798	†
Utah	†	†	†	†
Vermont	0	0	0	0
Virginia	†	†	†	†
Washington	†	†	†	†
West Virginia	0	0	0	0
Wisconsin	0	0	0	0
Wyoming	†	†	†	†
Other jurisdictions				
American Samoa	†	†	†	†
Guam	†	†	†	†
Commonwealth of the Northern Mariana Islands	0	0	0	0
Puerto Rico	0	0	0	0
U.S. Virgin Islands	778,824	0	0	0

— 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 2014, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-3. Fiscal data plan responses to questions 4.c through 4.d, by state or jurisdiction: Fiscal year 2014

Please provide the Total Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions)					
State or jurisdiction	Employee Benefits for Public School Employees Q.4.c		If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support Q.4.d		
	Non-Property Q.4.c.1	Property Q.4.c.2	Retirement	Health Insurance	Other
	Alabama	†	†	†	†
Alaska	\$340,343,014	\$0	Yes	†	†
Arizona	†	0	†	†	†
Arkansas	103,114,957	0	Yes	Yes	Yes. Workers Compensation
California	1,249,920,998	0	Yes	†	†
Colorado	†	†	†	†	†
Connecticut	1,043,152,655	0	Yes	Yes	†
Delaware	†	0	†	†	†
District of Columbia	†	†	†	†	†
Florida	0	0	†	†	†
Georgia	0	0	Yes	Yes	†
Hawaii	†	†	†	†	†
Idaho	946,153	0	†	†	Yes. Unemployment Insurance paid directly to the Dept of Labor for benefit of LEAs
Illinois	3,425,023,989	0	Yes	†	†
Indiana	948,884,331	0	Yes	Yes	†
Iowa	†	†	†	†	†
Kansas	312,267,165	0	Yes	†	†
Kentucky	102,124,997	0	Yes	Yes	Yes. Life Insurance, HRA
Louisiana	0	0	†	†	†
Maine	†	0	Yes	Yes	†
Maryland	728,115,715	0	Yes	†	†
Massachusetts	1,035,468,000	0	Yes	†	†
Michigan	†	†	†	†	†
Minnesota	0	0	†	†	†
Mississippi	3,141,186	0	Yes	Yes	†
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan Responses

Exhibit F-3. Fiscal data plan responses to questions 4.c through 4.d, by state or jurisdiction: Fiscal year 2014—continued

Please provide the Total Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions)					
State or jurisdiction	Employee Benefits for Public School Employees Q.4.c		If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support Q.4.d		
	Non-Property Q.4.c.1	Property Q.4.c.2	Retirement	Health Insurance	Other
	New Jersey	\$1,113,413,420	\$0	Yes	†
New Mexico	†	†	†	†	†
New York	4,942,565,492	0	Yes	Yes	Yes. Workman's compensation, life insurance, disability insurance
North Carolina	†	†	†	†	†
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	32,700,296	†	†	†	†
Oregon	†	†	†	†	†
Pennsylvania	†	0	†	†	†
Rhode Island	80,351,295	0	Yes	†	†
South Carolina	†	0	†	†	†
South Dakota	0	0	†	†	†
Tennessee	†	0	†	†	†
Texas	1,491,613,501	0	Yes	Yes	Yes. Medicare
Utah	†	†	†	†	†
Vermont	71,783,200	0	Yes	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	656,748,178	0	Yes	Yes	†
Wisconsin	†	0	†	†	†
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	0	†	†	†
Puerto Rico	†	0	†	†	†
U.S. Virgin Islands	0	0	†	†	†

— 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 2014, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-4. Fiscal data plan responses to questions 4.e.1 through 4.f.2, by state or jurisdiction: Fiscal year 2014

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

State or jurisdiction	Direct Program Support for Private School Students (Non-Property) Q.4.e.1	Direct Program Support for Private School Students (Property) Q.4.e.2	Other Direct Program Support for Public School Students (Non-Property) Q.4.f.1	Program Name(s) Q.4.f.1	Other Direct Program Support for Public School Students (Property) Q.4.f.2	Program Name(s) Q.4.f.2
Alabama	†	†	†	†	†	†
Alaska	\$0	\$0	\$0	†	\$0	†
Arizona	†	†	71,766,575	County Small Schools Program, Juvenile Corrections (ADJC), Corrections (Adult), County Jails	0	†
Arkansas	†	†	89,840,091			
California	0	0	1,614,281,359	Some charter schools	20,343,439	Some charter schools
Colorado	†	†	†			
Connecticut	26,201,842	0	534,436,753	Child Nutrition programs run by State Agencies, State Technical High School programs, State Department of Correction programs, Regional Education Service Center programs	21,110,584	State Technical High School programs, Regional Education Service Center programs
Delaware	1,836,855	†	†	†	†	†
District of Columbia	†	†	†	†	†	†
Florida	0	0	654,119,219	Florida School for Deaf & Blind, Florida Virtual School, McKay Scholarship Program and Florida Tax Credit Scholarship Program	0	†
Georgia	0	0	34,538,856	State Schools for Blind, Deaf and Virtual School	0	†
Hawaii	†	†	†	†	†	†
Idaho	†	†	3,470,582	†	0	†
Illinois	0	0	37,400,000	†	0	†
Indiana	†	†	†	†	†	†
Iowa	†	†	†	†	†	†
Kansas	0	0	0	†	0	†
Kentucky	†	†	105,666,169	†	†	†
Louisiana	22,210,311	0	51,690,458	Louisiana School for the Deaf and Visually Impaired, Louisiana Special Education Center; Special School District	0	†
Maine	†	†	†	†	†	†

See Notes at end of exhibit

Appendix F—Fiscal Data Plan Responses

Exhibit F-4. Fiscal data plan responses to questions 4.e.1 through 4.f.2, by state or jurisdiction: Fiscal year 2014—continued

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

State or jurisdiction	Direct Program Support for Private School Students (Non-Property) Q.4.e.1	Direct Program Support for Private School Students (Property) Q.4.e.2	Other Direct Program Support for Public School Students (Non-Property) Q.4.f.1	Program Name(s) Q.4.f.1	Other Direct Program Support for Public School Students (Property) Q.4.f.2	Program Name(s) Q.4.f.2
Maryland	\$5,415,088	†	\$10,100,000	Seed School of Maryland – a state residential boarding program for at risk students	†	†
Massachusetts	0	0	0	†	0	†
Michigan	†	†	†	†	†	†
Minnesota	0	0	45,730,310	BIA Tribal Schools, Department of Corrections, Faribault Academies, Perpich Center for Arts, Enrollment Options	0	†
Mississippi	5,708,876	†	14,443,557	†	611,813	†
Missouri	†	†	†	†	†	†
Montana	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†
Nevada	†	†	†	†	†	†
New Hampshire	†	†	†	†	†	†
New Jersey	†	†	440,840,135	Debt service for state issued school construction bonds.	†	†
New Mexico	†	†	†	†	†	†
New York	†	†	1,333,454,612	District Payments to Charter Schools	†	†
North Carolina	†	†	†	†	†	†
North Dakota	†	†	†	†	†	†
Ohio	†	†	†	†	†	†
Oklahoma	†	†	163,992,117	Career Tech salaries on behalf of students	36,830,790	Commodities and student assessment expenditures
Oregon	†	†	†	†	†	†
Pennsylvania	111,141,303	†	†	†	†	†
Rhode Island	1,560,283	†	†	†	67,663,036	School Housing Aid

See notes at the end of exhibit

Appendix F—Fiscal Data Plan Responses

Exhibit F-4. Fiscal data plan responses to questions 4.e.1 through 4.f.2, by state or jurisdiction: Fiscal year 2014—continued

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

State or jurisdiction	Direct Program Support for Private School Students (Non-Property) Q.4.e.1	Direct Program Support for Private School Students (Property) Q.4.e.2	Other Direct Program Support for Public School Students (Non-Property) Q.4.f.1	Program Name(s) Q.4.f.1	Other Direct Program Support for Public School Students (Property) Q.4.f.2	Program Name(s) Q.4.f.2
South Carolina	†	†	\$29,537,042	Testing - \$27,261,400; Community Education - \$2,275,642	†	†
South Dakota	0	0	6,997,871	Connecting Schools	1,465,233	Connecting Schools
Tennessee	†	†	†	†	†	†
Texas	†	†	721,433,519	Academic Innovation & Mentoring, Amachi, Assessment, Autism Training, Awards for Student Advancement & Education, Best Buddies, Campus/District Intervention & Turnaround, Communities in Schools, Contingency for HB 5 - Public School Accountability, Contingency for HB 742 - Summer Instruction/Teaching Opportunities, Contingency for SB 1403 - Educator Studies/Surveys, Early Childhood School Readiness, Early College High School & T-Stem, ESC Dyslexia, FitnessGram Program, FSP Texas Juvenile Justice Department, Incentive Aid, Instructional Materials, Juvenile Justice Alternative Education, Non-Ed Community Based Support, Project Share, Reading Diagnostic/TPRI/TEJAS Lee Assessment, Reasoning Mind, Regional Day Schools Deaf, Regional Education Service Centers, School Lunch Matching, Specialty License Plates, Steroid Testing, Student Success Initiative, Students with Visual Impairments, Supplemental Funding for Pre- Kindergarten, Teach For America, TEKS Review and Revision, Tx Advanced Placement Initiative, Virtual School Network, Windham School District	†	†
Utah	†	†	†	†	†	†

Appendix F—Fiscal Data Plan Responses

Exhibit F-4. Fiscal data plan responses to questions 4.e.1 through 4.f.2, by state or jurisdiction: Fiscal year 2014—continued

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

State or jurisdiction	Direct Program Support for Private School Students (Non-Property) Q.4.e.1	Direct Program Support for Private School Students (Property) Q.4.e.2	Other Direct Program Support for Public School Students (Non-Property) Q.4.f.1	Program Name(s) Q.4.f.1	Other Direct Program Support for Public School Students (Property) Q.4.f.2	Program Name(s) Q.4.f.2
Vermont	†	†	†	†	\$0	†
Virginia	†	†	†	†	†	†
Washington	†	†	†	†	†	†
West Virginia	1461108	0	40600153	Corrections(\$13,075,357), WV School for the Deaf and Blind (\$13,626,894), Tools for Schools (11,875,727), Virtual Schools (\$1,168,845), and Statewide Technology Support (\$853,330)	†	†
Wisconsin	159177603	†	63051300	†	†	†
Wyoming	†	†	†	†	†	†
Other jurisdictions						
American Samoa	†	†	†	†	†	†
Guam	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†
Puerto Rico	43295277	†	241420682	†	†	†
U.S. Virgin Islands	0	0	0	†	0	†

— 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 2013, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-5. Fiscal data plan responses to questions 5 through 6, by state or jurisdiction: Fiscal year 2014

State or jurisdiction	Is your state's reporting of ARRA in the revenues, expenditures, and ARRA exhibits the same as FY 2013? Q. 5	If answer is no, please explain the change in ARRA reporting. Q. 5.a	Please indicate that you understand the proper usage of flag fields and that you will be using them when reporting throughout the web form. Q.6
Alabama	Yes	†	Yes
Alaska	Yes	†	Yes
Arizona	Not applicable. There is no ARRA to report for FY 2014.	†	Yes
Arkansas	Yes	†	Yes
California	Yes	†	Yes
Colorado	Yes	†	Yes
Connecticut	Yes	†	Yes
Delaware	Not applicable. There is no ARRA to report for 2014.	†	Yes
District of Columbia	Yes	†	Yes
Florida	Yes	†	Yes
Georgia	Yes	†	Yes
Hawaii	Yes	†	Yes
Idaho	Yes	†	Yes
Illinois	Yes	†	Yes
Indiana	Yes	†	Yes
Iowa	Not applicable. There is no ARRA to report for FY 2014.	†	Yes
Kansas	No	FY 13 ARRA items reported as missing were included in the revenues, expenditures, and Title I expenditures. FY14 only had one USD reporting ARRA expenditures and we requested detail information for the ARRA items.	Yes
Kentucky	Yes	†	Yes
Louisiana	Yes	†	Yes
Maine	No	Maine's LEAs had no ARRA funds in FY 14	Yes
Maryland	Yes	†	Yes
Massachusetts	Not applicable. There is no ARRA to report for FY 2014.	†	Yes
Michigan	Yes	†	Yes
Minnesota	Yes	†	Yes
Mississippi	Yes	†	Yes
Missouri	Not applicable. There is no ARRA to report for FY 2014.	†	Yes
Montana	Yes	†	Yes
Nebraska	Yes	†	Yes
Nevada	Yes	†	Yes
New Hampshire	Yes	†	Yes

See notes at end of exhibit.

Appendix F—Fiscal Data Plan Responses

Exhibit F-5. Fiscal data plan responses to questions 5 through 6, by state or jurisdiction: Fiscal year 2014—continued

State or jurisdiction	Is your state's reporting of ARRA in the revenues, expenditures, and ARRA exhibits the same as FY 2013? Q. 5	If answer is no, please explain the change in ARRA reporting. Q. 5.a	Please indicate that you understand the proper usage of flag fields and that you will be using them when reporting throughout the web form. Q.6
New Jersey	Yes	†	Yes
New Mexico	Yes	†	Yes
New York	Yes	†	Yes
North Carolina	Yes	†	Yes
North Dakota	Not applicable. There is no ARRA to report for FY 2014.	†	Yes
Ohio	Not applicable. There is no ARRA to report for FY 2014.	†	Yes
Oklahoma	Yes	†	Yes
Oregon	No	Oregon had no ARRA reporting for FY 2014.	Yes
Pennsylvania	Yes	†	Yes
Rhode Island	Yes	†	Yes
South Carolina	Yes	†	Yes
South Dakota	Yes	†	Yes
Tennessee	Not applicable. There is no ARRA to report for FY 2014.	†	Yes
Texas	Yes	†	Yes
Utah	Yes	†	Yes
Vermont	Not applicable. There is no ARRA to report for FY 2014.	†	Yes
Virginia	Yes	†	Yes
Washington	Yes	†	Yes
West Virginia	Yes	†	Yes
Wisconsin	Yes	†	Yes
Wyoming	Yes	†	Yes
Other Jurisdictions			
American Samoa	Not applicable. There is no ARRA to report for FY 2014.	†	Yes
Guam	Not applicable. There is no ARRA to report for FY 2014.	†	Yes
Commonwealth of the Northern Mariana Islands	Not applicable. There is no ARRA to report for FY 2014.	†	Yes
Puerto Rico	Yes	†	Yes
U.S. Virgin Islands	Not applicable. There is no ARRA to report for FY 2014.	Yes	Yes

— Not available.
† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-6. Fiscal data plan responses to question 7, by state or jurisdiction: Fiscal year 2014

Please indicate if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal years 2013 and 2014.

State or jurisdiction	Included in FY 2013 NPEFS Q.7	Included in FY 2014 NPEFS Q.7	Included in FY 2013 F-33 Q.7	Included in FY 2014 F-33 Q.7	Not included in NPEFS or F-33 Q.7
Alabama	Yes	Yes	Yes	Yes	†
Alaska	Yes	Yes	Yes	Yes	†
Arizona	†	†	†	†	Yes
Arkansas	Yes	Yes	Yes	Yes	†
California	Yes	Yes	Yes	Yes	†
Colorado	Yes	Yes	Yes	Yes	†
Connecticut	Yes	Yes	Yes	Yes	†
Delaware	Yes	Yes	†	†	†
District of Columbia	Yes	Yes	Yes	Yes	†
Florida	Yes	Yes	Yes	Yes	†
Georgia	Yes	Yes	Yes	Yes	†
Hawaii	Yes	Yes	Yes	Yes	†
Idaho	Yes	Yes	Yes	Yes	†
Illinois	Yes	Yes	Yes	Yes	†
Indiana	Yes	Yes	Yes	Yes	†
Iowa	Yes	Yes	Yes	Yes	†
Kansas	Yes	Yes	Yes	Yes	†
Kentucky	Yes	Yes	Yes	Yes	†
Louisiana	Yes	Yes	Yes	Yes	†
Maine	Yes	†	†	Yes	†
Maryland	Yes	Yes	Yes	Yes	†
Massachusetts	Yes	Yes	Yes	Yes	†
Michigan	Yes	Yes	Yes	Yes	†
Minnesota	Yes	Yes	Yes	Yes	†
Mississippi	Yes	Yes	Yes	Yes	†
Missouri	Yes	Yes	Yes	Yes	†
Montana	Yes	Yes	Yes	Yes	†
Nebraska	Yes	Yes	Yes	Yes	†
Nevada	Yes	Yes	Yes	Yes	†
New Hampshire	Yes	Yes	Yes	Yes	†
New Jersey	Yes	Yes	†	†	†
New Mexico	Yes	Yes	Yes	Yes	†
New York	Yes	Yes	Yes	Yes	†
North Carolina	Yes	Yes	Yes	Yes	†
North Dakota	Yes	Yes	Yes	Yes	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan Responses

Exhibit F-6. Fiscal data plan responses to question 7, by state or jurisdiction: Fiscal year 2014—continued

Please indicate if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal years 2013 and 2014.

State or jurisdiction	Included in FY 2013 NPEFS Q.7	Included in FY 2014 NPEFS Q.7	Included in FY 2013 F-33 Q.7	Included in FY 2014 F-33 Q.7	Not included in NPEFS or F-33 Q.7
Ohio	Yes	Yes	Yes	Yes	†
Oklahoma	Yes	Yes	Yes	Yes	†
Oregon	†	†	†	†	Yes
Pennsylvania	Yes	Yes	Yes	Yes	†
Rhode Island	Yes	Yes	Yes	Yes	†
South Carolina	Yes	Yes	Yes	Yes	†
South Dakota	Yes	Yes	Yes	Yes	†
Tennessee	Yes	Yes	Yes	Yes	†
Texas	Yes	Yes	Yes	Yes	†
Utah	Yes	Yes	Yes	Yes	†
Vermont	Yes	Yes	Yes	Yes	†
Virginia	Yes	Yes	Yes	Yes	†
Washington	Yes	Yes	Yes	Yes	†
West Virginia	Yes	Yes	Yes	Yes	†
Wisconsin	Yes	Yes	Yes	Yes	†
Wyoming	†	†	†	†	Yes
Other Jurisdictions					
American Samoa	†	†	†	†	Yes
Guam	†	Yes	†	†	†
Commonwealth of the Northern Mariana Islands	Yes	Yes	†	†	†
Puerto Rico	Yes	Yes	†	†	†
Virgin Islands	†	†	†	†	Yes

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-7. Fiscal data plan responses to question 8, by state or jurisdiction: Fiscal year 2014

Please indicate below if your state reports finance data for any of the following types of school districts:				
State or jurisdiction	School districts where all associated schools are charter schools Q.8	School districts where all associated schools are noncharter schools Q.8	School districts where some associated schools are charter schools and some are noncharter schools Q.8	If answer is other, please provide an explanation. Q.8
Alabama	†	Yes	†	†
Alaska	†	Yes	Yes	†
Arizona	†	Yes	Yes	†
Arkansas	Yes	Yes	Yes	†
California	Yes	Yes	Yes	†
Colorado	Yes	Yes	Yes	†
Connecticut	Yes	Yes	Yes	†
Delaware	†	†	Yes	†
District of Columbia	Yes	Yes	Yes	†
Florida	†	Yes	Yes	†
Georgia	Yes	Yes	Yes	†
Hawaii	†	†	Yes	†
Idaho				Idaho collects financial information and an audit report from each public school district and each individual charter school.
Illinois	†	†	†	Only tuition payments from the school district to charter school are included in finance data
Indiana	Yes Yes	† †	† †	State Charter Schools are not included in the finance data †
Iowa				All charter schools in Iowa must be part of a public school district. Most districts have no charter schools. The virtual schools in question 13 are also part of a public school district.
Kansas	†	†	†	Kansas treats all charter schools same as regular public schools. Enrollment and revenues/expenditures are reported to state as part of the regular USD budget at the district level; building base budgets are not collected.
Kentucky	† †	Yes Yes	Yes †	†
Louisiana				The answers above assume districts are equivalent to LEAs. Type 2 and Type 5 Charter Schools are LEAs.
Maine	Yes †	Yes Yes	Yes †	†

See notes at end of exhibit

Appendix F—Fiscal Data Plan Responses

Exhibit F-7. Fiscal data plan responses to question 8, by state or jurisdiction: Fiscal year 2014—continued

Please indicate below if your state reports finance data for any of the following types of school districts:				
State or jurisdiction	School districts where all associated schools are charter schools Q.8	School districts where all associated schools are noncharter schools Q.8	School districts where some associated schools are charter schools and some are noncharter schools Q.8	If answer is other, please provide an explanation. Q.8
Maryland				MARYLAND STATE LAW DOES NOT ALLOW FOR INDEPENDENT CHARTER SCHOOLS. LEAS MAY ELECT TO HAVE CHARTER SCHOOLS BUT WE DO NOT REPORT FINANCE DATA FOR CHARTER SCHOOLS SEPARATELY
Massachusetts	†	†	†	
Michigan	†	†	Yes	"Charter schools" in Michigan are considered separate public school entities and called public school academies (PSAs). Public school academies are required to submit financial information to the State just as traditional public schools. Data for them is included in the NPEFS and F33.
Minnesota	†	†	†	
Mississippi	†	Yes	†	
Missouri				All charter schools in Missouri are LEA charter schools.
Montana	†	†	†	
Nebraska	†	Yes	†	
Nevada	†	Yes	Yes	
New Hampshire	†	Yes	†	
New Jersey	†	Yes	†	
New Mexico	†	†	Yes	
New York	†	Yes	Yes	
North Carolina				Same response as prior year: NC SBE is the entity that can approve Charter Schools. LEA's (Districts) cannot charter their own schools, only our state can and does.
North Dakota	Yes	Yes	Yes	
Ohio	†	†	†	
Oklahoma	†	†	Yes	
Oregon	Yes	Yes	Yes	
Pennsylvania				PA does not have any charter schools or noncharter schools that are associated with school districts. All LEAs are separate operating entities.
Rhode Island	†	†	†	
	Yes	Yes	Yes	

See notes at end of exhibit

Appendix F—Fiscal Data Plan Responses

Exhibit F-7. Fiscal data plan responses to question 8, by state or jurisdiction: Fiscal year 2014—continued

Please indicate below if your state reports finance data for any of the following types of school districts:				
State or jurisdiction	School districts where all associated schools are charter schools Q.8	School districts where all associated schools are noncharter schools Q.8	School districts where some associated schools are charter schools and some are noncharter schools Q.8	If answer is other, please provide an explanation. Q.8
South Carolina	Yes	Yes	Yes	†
South Dakota	†	†	†	South Dakota does not allow charter schools
Tennessee	†	Yes	Yes	†
Texas	Yes	Yes	†	†
Utah	†	Yes	†	For Utah each charter school is reported as a separate LEA
Vermont	†	†	†	†
Virginia	†	Yes	Yes	†
Washington	†	Yes	†	†
West Virginia	†	Yes	†	†
Wisconsin	†	†	Yes	†
Wyoming	†	†	Yes	†
Other Jurisdictions				
American Samoa	†	Yes	†	†
Guam	†	†	Yes	Funding for Charter schools comes from GDOE Appropriations under GDOE umbrella. However data is at the source only not the Charter school expenses.
Commonwealth of the Northern Mariana Islands	†	†	†	†
Puerto Rico	†	Yes	†	†
Virgin Islands	†	Yes	†	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-8. Fiscal data plan responses to questions 8.a through 8.b, by state or jurisdiction: Fiscal year 2014

State or jurisdiction	Please indicate below if finance data for charter schools is included in NPEFS and F-33 data for fiscal years 2013 and 2014:				Are expenditures for charter schools included within your reporting of NPEFS Current Expenditures for fiscal years 2013 and 2014?			
	Included in FY 2013 NPEFS Q.8a	Included in FY 2014 NPEFS Q.8a	Included in FY 2013 F-33 Q.8a	Included in FY 2014 F-33 Q.8a	Not included in NPEFS or F-33 Q.8a	Yes, included in FY 2013 NPEFS Current Expenditures Q.8b	Yes, included in FY 2014 NPEFS Current Expenditures Q.8b	If answer is charter school data is not included, please provide an explanation. Q.8b
Alabama	†	†	†	†	Yes	†	†	†
Alaska	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Arizona	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Arkansas	Yes	Yes	Yes	Yes	†	Yes	Yes	†
California	Yes	Yes	†	†	†	Yes	Yes	"The following note is for question 8c and 8d:

In California, charter schools have an option to report their financial data to the state either in the Standardized Account Code Structure (SACS) format or in the more summarized Alternative Form. Approximately 60% of all charter schools reported their data to the state using the SACS format and their financial data could be summarized by function and object to the Federal account structure using the crosswalk software provided by NCES. So, the financial data of these charter schools are included within NPEFS data in the above variables.

However, approximately 40% of all charter schools reported their financial data using the Alternative Form. The data of charter schools that reported using the Alternative Form, which lacks expenditure detail by function, are reported at only a highly summarized level within the Direct Program Support. Therefore, the financial data of these charter schools are not included in the above variables.

"In California, charter schools have an option to report their financial data to the state either in the

Appendix F—Fiscal Data Plan Responses

Standardized Account Code Structure (SACS) format or in the more summarized Alternative Form.

Approximately 60% of all charter schools reported their data to the state using the SACS format and their financial data could be summarized by function and object to the Federal account structure using the crosswalk software provided by NCES. So, the financial data of these charter schools are included within NPEFS data in the variables listed in question 8c and 8d.

However, approximately 40% of all charter schools reported their financial data using the Alternative Form. The data of charter schools that reported using the Alternative Form, which lacks expenditure detail by function, are reported at only a highly summarized level within the Direct Program Support.

Therefore, the financial data of these charter schools are not included in the variables listed in question 8c and 8d.

See notes at end of exhibit

Appendix F—Fiscal Data Plan Responses

Exhibit F-8. Fiscal data plan responses to questions 8.a through 8.b, by state or jurisdiction: Fiscal year 2014—continued

State or jurisdiction	Please indicate below if finance data for charter schools is included in NPEFS and F-33 data for fiscal years 2013 and 2014:				Are expenditures for charter schools included within your reporting of NPEFS Current Expenditures for fiscal years 2013 and 2014?			
	Included in FY 2013 NPEFS Q.8a	Included in FY 2014 NPEFS Q.8a	Included in FY 2013 F-33 Q.8a	Included in FY 2014 F-33 Q.8a	Not included in NPEFS or F-33 Q.8a	Yes, included in FY 2013 NPEFS Current Expenditures Q.8b	Yes, included in FY 2014 NPEFS Current Expenditures Q.8b	If answer is charter school data is not included, please provide an explanation. Q.8b
Colorado	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Connecticut	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Delaware	Yes	Yes	†	†	†	Yes	Yes	†
District of Columbia	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Florida	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Georgia	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Hawaii	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Idaho	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Illinois								"- only include expenditure for tuition (1115-Tuition Payment to Charter Schools) to a school districts associated charter school. -Cannot report payments to state charter schools because it does not come directly from the district."
Indiana	† Yes	† Yes	† Yes	† Yes	Yes †	† Yes	† Yes	† †
Iowa	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Kansas	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Kentucky	†	†	†	†	Yes	†	†	None in Kentucky.
Louisiana	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Maine	†	†	†	†	Yes	†	†	†
Maryland	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Massachusetts	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Michigan	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Minnesota	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Mississippi	†	†	†	†	Yes	†	†	†
Missouri	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Montana	†	†	†	†	Yes	†	†	†
Nebraska	†	†	†	†	Yes	†	†	†
Nevada	Yes	Yes	Yes	Yes	†	Yes	Yes	†
New Hampshire								Financial reporting of charter school is unreliable and inconsistent and typically very late. Those charter schools that have been reporting their financial information has not been consistent from year to year. Some have difficulty reporting in timely manner. As of 2-1-14, 5 charter schools
	†	†	†	†	Yes	†	†	

Appendix F—Fiscal Data Plan Responses

have not reported their
financial statements for
FY2013.

See notes at end of exhibit

Appendix F—Fiscal Data Plan Responses

Exhibit F-8. Fiscal data plan responses to questions 8.a through 8.b, by state or jurisdiction: Fiscal year 2014—continued

State or jurisdiction	Please indicate below if finance data for charter schools is included in NPEFS and F-33 data for fiscal years 2013 and 2014:				Are expenditures for charter schools included within your reporting of NPEFS Current Expenditures for fiscal years 2013 and 2014?			If answer is charter school data is not included, please provide an explanation. Q.8b
	Included in FY 2013 NPEFS Q.8a	Included in FY 2014 NPEFS Q.8a	Included in FY 2013 F-33 Q.8a	Included in FY 2014 F-33 Q.8a	Not included in NPEFS or F-33 Q.8a	Yes, included in FY 2013 NPEFS Current Expenditures Q.8b	Yes, included in FY 2014 NPEFS Current Expenditures Q.8b	
New Jersey	Yes	Yes	Yes	Yes	†	Yes	Yes	†
New Mexico	Yes	Yes	Yes	Yes	†	Yes	Yes	†
New York								District Payments to Charter Schools are reported in Section 5 of the National Public Education Survey. They are not reported separately on the variables listed below in the fiscal data plan questions 8c and 8d. District Payments to Charter Schools do not necessarily equal total Charter School Expenses.
North Carolina	Yes	Yes	Yes	Yes	†	Yes	Yes	†
North Dakota	†	†	†	†	Yes	†	†	†
Ohio	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Oklahoma	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Oregon	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Pennsylvania	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Rhode Island	Yes	Yes	Yes	Yes	†	Yes	Yes	†
South Carolina	Yes	Yes	Yes	Yes	†	Yes	Yes	†
South Dakota	†	†	†	†	Yes	†	†	†
Tennessee	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Texas	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Utah	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Vermont	†	†	†	†	Yes	†	†	†
Virginia	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Washington	†	†	†	†	Yes	†	†	†
West Virginia	†	†	†	†	Yes	†	†	†
Wisconsin	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Wyoming	Yes	Yes	Yes	Yes	†	Yes	Yes	†
Other jurisdictions								
American Samoa	†	†	†	†	Yes	†	†	†
Guam	†	Yes	†	†	†	†	Yes	only in Admin support.
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†	†
Puerto Rico	†	†	†	†	Yes	†	†	†
U.S. Virgin Islands	†	†	†	†	Yes	†	†	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014 provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-9. Fiscal data plan responses to questions 8.c through 8.d, by state or jurisdiction: Fiscal year 2014

State or jurisdiction	Please indicate below if expenditures for all charter schools are included within NPEFS data in the following variables for fiscal year 2013.				Please indicate below if expenditures for all charter schools are included within NPEFS data in the following variables for fiscal year 2014.			
	Included in Instruction expenditures subtotal Q.8c	Included in Support Services expenditures subtotal Q.8c	Included in Food Services expenditures subtotal Q.8c	Included in Enterprise Operations expenditures subtotal Q.8c	Included in Instruction expenditures subtotal Q.8d	Included in Support Services expenditures subtotal Q.8d	Included in Food Services expenditures subtotal Q.8d	Included in Enterprise Operations expenditures subtotal Q.8d
Alabama	†	†	†	†	†	†	†	†
Alaska	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Arizona	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Arkansas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
California	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Colorado	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Connecticut	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Delaware	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
District of Columbia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Florida	Yes	†	†	†	Yes	†	†	†
Georgia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Hawaii	Yes	†	†	†	Yes	†	†	†
Idaho	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Illinois	†	†	†	†	†	†	†	†
Indiana	Yes	Yes	Yes	†	Yes	Yes	Yes	†
Iowa	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Kansas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Kentucky	†	†	†	†	†	†	†	†
Louisiana	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Maine	†	†	†	†	†	†	†	†
Maryland	Yes	Yes	Yes	†	Yes	Yes	Yes	†
Massachusetts	Yes	Yes	Yes	†	Yes	Yes	Yes	†
Michigan	Yes	Yes	Yes	†	Yes	Yes	Yes	†
Minnesota	Yes	Yes	Yes	†	Yes	Yes	Yes	†
Mississippi	†	†	†	†	†	†	†	†
Missouri	Yes	Yes	Yes	†	Yes	Yes	Yes	†
Montana	†	†	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†	†	†
Nevada	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
New Hampshire	†	†	†	†	†	†	†	†
New Jersey	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
New Mexico	Yes	Yes	Yes	†	Yes	Yes	Yes	†
New York	†	†	†	†	†	†	†	†
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
North Dakota	†	†	†	†	†	†	†	†
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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Rhode Island	Yes	Yes	Yes	†	Yes	Yes	Yes	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan Responses

Exhibit F-9. Fiscal data plan responses to questions 8.c through 8.d, by state or jurisdiction: Fiscal year 2014—continued

State or jurisdiction	Please indicate below if expenditures for all charter schools are included within NPEFS data in the following variables for fiscal year 2013.				Please indicate below if expenditures for all charter schools are included within NPEFS data in the following variables for fiscal year 2014.			
	Included in Instruction expenditures subtotal Q.8c	Included in Support Services expenditures subtotal Q.8c	Included in Food Services expenditures subtotal Q.8c	Included in Enterprise Operations expenditures subtotal Q.8c	Included in Instruction expenditures subtotal Q.8d	Included in Support Services expenditures subtotal Q.8d	Included in Food Services expenditures subtotal Q.8d	Included in Enterprise Operations expenditures subtotal Q.8d
South Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
South Dakota	†	†	†	†	†	†	†	†
Tennessee	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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	†	†	†	†	†	†	†	†
Wisconsin	Yes	Yes	†	†	Yes	Yes	†	†
Wyoming	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Other Jurisdictions								
American Samoa	†	†	†	†	†	†	†	†
Guam	†	Yes	†	†	†	Yes	†	†
Commonwealth of the Northern Mariana Islands								
Puerto Rico	†	†	†	†	†	†	†	†
Virgin Islands	†	†	†	†	†	†	†	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-10. Fiscal data plan responses to question 8.e, by state or jurisdiction: Fiscal year 2014

State or jurisdiction	Please indicate below whether the finance data you receive and report for charter schools contains data on all revenues and expenditures for charter schools, or only revenue and expenditures from government sources. Q.8.e
Alabama	†
Alaska	Data reported includes all revenues and expenditures from both government and private sources.
Arizona	Data reported includes all revenues and expenditures from both government and private sources.
Arkansas	Data reported includes revenues and expenditures from at least some private sources.
California	Data reported includes all revenues and expenditures from both government and private sources.
Colorado	Data reported includes all revenues and expenditures from both government and private sources.
Connecticut	Data reported includes all revenues and expenditures from both government and private sources.
Delaware	Data reported includes all revenues and expenditures from both government and private sources.
District of Columbia	Data reported includes all revenues and expenditures from both government and private sources.
Florida	Data reported only includes revenues and expenditures from government sources.
Georgia	Data reported includes all revenues and expenditures from both government and private sources.
Hawaii	Data reported only includes revenues and expenditures from government sources.
Idaho	Data reported includes all revenues and expenditures from both government and private sources.
Illinois	†
Indiana	Data reported includes all revenues and expenditures from both government and private sources.
Iowa	Data reported includes all revenues and expenditures from both government and private sources.
Kansas	Data reported includes all revenues and expenditures from both government and private sources.
Kentucky	†
Louisiana	Data reported includes all revenues and expenditures from both government and private sources.
Maine	†
Maryland	Data reported only includes revenues and expenditures from government sources.
Massachusetts	Data reported includes all revenues and expenditures from both government and private sources.
Michigan	Data reported includes all revenues and expenditures from both government and private sources.
Minnesota	Data reported includes all revenues and expenditures from both government and private sources.
Mississippi	†
Missouri	Data reported includes all revenues and expenditures from both government and private sources.
Montana	†
Nebraska	†
Nevada	Data reported includes all revenues and expenditures from both government and private sources.
New Hampshire	†
New Jersey	Data reported includes all revenues and expenditures from both government and private sources.
New Mexico	Data reported includes all revenues and expenditures from both government and private sources.
New York	Data reported only includes revenues and expenditures from government sources.
North Carolina	Data reported includes all revenues and expenditures from both government and private sources.
North Dakota	†
Ohio	Data reported includes all revenues and expenditures from both government and private sources.
Oklahoma	Data reported includes all revenues and expenditures from both government and private sources.
Oregon	Data reported includes all revenues and expenditures from both government and private sources.
Pennsylvania	Data reported includes all revenues and expenditures from both government and private sources.
Rhode Island	Data reported includes all revenues and expenditures from both government and private sources.

See notes at end of exhibit.

Appendix F—Fiscal Data Plan Responses

Exhibit F-10. Fiscal data plan responses to question 8.e, by state or jurisdiction: Fiscal year 2014—continue

State or jurisdiction	Please indicate below whether the finance data you receive and report for charter schools contains data on all revenues and expenditures for charter schools, or only revenue and expenditures from government sources. Q.8.e
South Carolina	Data reported includes all revenues and expenditures from both government and private sources.
South Dakota	†
Tennessee	Data reported only includes revenues and expenditures from government sources.
Texas	Data reported includes all revenues and expenditures from both government and private sources.
Utah	Data reported includes all revenues and expenditures from both government and private sources.
Vermont	†
Virginia	Data reported only includes revenues and expenditures from government sources.
Washington	†
West Virginia	†
Wisconsin	Data reported only includes revenues and expenditures from government sources.
Wyoming	Data reported includes all revenues and expenditures from both government and private sources.
Other Jurisdictions	
American Samoa	†
Guam	Data reported only includes revenues and expenditures from government sources.
Commonwealth of the Northern Mariana Islands	†
Puerto Rico	†
Virgin Islands	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Appendix F—Fiscal Data Plan Responses

Exhibit F-11. Fiscal data plan responses to question 9., by state or jurisdiction: Fiscal year 2014

When we use your state's student membership data with NPEFS finance data, should we adjust student membership data to agree with finance data?				
State or jurisdiction	Yes, exclude PK students Q.9	Yes, exclude charter school students Q.9	Yes, make another adjustment Q.9	No, do not adjust student membership. We confirm that student membership data are consistent with NPEFS finance data. Q.9
Alabama	†	†	†	Yes
Alaska	†	†	†	Yes
Arizona	†	†	†	Yes
Arkansas	†	†	†	Yes
California	†	†	†	Yes
Colorado	†	†	†	Yes
Connecticut	†	†	Yes	†
Delaware	†	†	†	Yes
District of Columbia	†	†	†	Yes
Florida	†	†	†	Yes
Georgia	†	†	†	Yes
Hawaii	†	†	†	†
Idaho	†	†	†	Yes
Illinois	†	†	†	†
Indiana	†	†	†	Yes
Iowa	†	†	†	Yes
Kansas	†	†	†	Yes
Kentucky	†	†	†	Yes
Louisiana	†	†	†	Yes
Maine	†	Yes	†	†
Maryland	†	†	†	Yes
Massachusetts	†	†	†	Yes
Michigan			Based on State law (MCL 388.16†3), the ADA membership we report to the NPEFS is 92% of the fall pupil full-time equivalency (FTE) count. Our recommendation would be to use the ADA as the denominator for per-pupil expenditure calculations. However, the non-fiscal data reported by our state may be used if you deem necessary.	†
Minnesota	†	†	†	Yes
Mississippi	†	†	†	Yes
Missouri	†	†	†	Yes
Montana	†	†	†	Yes
Nebraska	†	†	†	Yes
Nevada	†	†	†	Yes
New Hampshire	†	†	Are you not using our ADA as defined by state law. If using EDEN membership data by school district it needs to be	†

Appendix F—Fiscal Data Plan Responses

adjusted. Many of our school districts have students attending other school districts for instruction. Typically it is at the high school level.

Appendix F—Fiscal Data Plan Responses

Exhibit F-11. Fiscal data plan responses to question 9, by state or jurisdiction: Fiscal year 2014—continued

When we use your state's student membership data with NPEFS finance data, should we adjust student membership data to agree with finance data?				
State or jurisdiction	Yes, exclude PK students Q.9	Yes, exclude charter school students Q.9	Yes, make another adjustment Q.9	No, do not adjust student membership. We confirm that student membership data are consistent with NPEFS finance data. Q.9
New Jersey	†	†	†	Yes
New Mexico	†	†	†	Yes
New York	†	†	†	Yes
North Carolina	†	†	Out finance data may include PK expenditures but our student membership total does not (In NC, PK is not funded by state and therefor it is not collected by DPI).	Yes
North Dakota	†	†		†
Ohio	†	†	†	Yes
Oklahoma	†	†	Exclude schools in the category that says: Other (Oklahoma has 3 in this category)	†
Oregon	†	†	†	Yes
Pennsylvania	†	†	†	Yes
Rhode Island	†	†	†	Yes
South Carolina	†	†	†	Yes
South Dakota	†	†	†	Yes
Tennessee	†	†	†	Yes
Texas	†	†	†	Yes
Utah	†	†	†	Yes
Vermont	†	†	†	Yes
Virginia	†	†	†	Yes
Washington	†	†	†	Yes
West Virginia	†	†	†	Yes
Wisconsin	†	†	†	Yes
Wyoming	Yes	†	†	†
Other Jurisdictions				
American Samoa	†	†	†	Yes
Guam	†	†	†	Yes
Commonwealth of the Northern Mariana Islands				
Puerto Rico	†	†	†	Yes
Virgin Islands	Yes	†	†	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-12. Fiscal data plan responses to questions 10 through 11.a, by state or jurisdiction: Fiscal year 2014

State or jurisdiction	When calculating ADA on the NPEFS survey, do you include summer school attendance? Q.10.	If yes, what weight or adjustment do you use on summer school attendance when adding them into the state ADA? Q.10a.	Is the ADA your state reported on NPEFS calculated based on state statute definition? Q.11.	If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission? Q.11a.
Alabama	No	†	No, NCES definition used	†
Alaska	No	†	Yes	Yes
Arizona	No	†	Yes	No
Arkansas	No	†	Yes	No
California	No	†	Yes	Yes
Colorado	No	†	No, NCES definition used	†
Connecticut		<p>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 divided that by the number 18† and then divided that by the number 3†† 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 3†† minutes, the district can only report for that program 3†† minutes in the calculation. The full-time-equivalent (FTE) Summer School values are summed statewide and factored into the ADA calculation.</p>		
Delaware	Yes		No, NCES definition used	†
District of Columbia	No	†	No, NCES definition used	†
Florida	Yes		No, NCES definition used	†
	Yes	Number of summer days x % of summer days present.	Yes	Yes
Georgia	No	†	No, NCES definition used	†
Hawaii	No	†	No, NCES definition used	†
Idaho	No	†	Yes	Yes
Illinois	No	†	Yes	No
Indiana	No	†	No, NCES definition used	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan Responses

Exhibit F-12. Fiscal data plan responses to questions 10 through 11.a, by state or jurisdiction: Fiscal year 2014—continued

State or jurisdiction	When calculating ADA on the NPEFS survey, do you include summer school attendance? Q.10.	If yes, what weight or adjustment do you use on summer school attendance when adding them into the state ADA? Q.10a.	Is the ADA your state reported on NPEFS calculated based on state statute definition? Q.11.	If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission? Q.11a.
Iowa	Yes	Total student days in attendance for summer school are added to total days in the regular school year prior to dividing by the average number of regular school year days per the instructions.	No, NCES definition used	†
Kansas	Yes	Total hours of summer school instruction divided by 1,116 hours to get student FTE (full time equivalency).	No, NCES definition used	†
Kentucky	Yes	†	No, NCES definition used	†
Louisiana	No	†	No, NCES definition used	†
Maine	No	†	Yes	No
Maryland	No	†	Yes	Yes
Massachusetts	Yes	headcount times twenty percent	No, NCES definition used	†
Michigan	No	†	Yes	Yes
Minnesota	No	†	Yes	Yes
Mississippi	No	†	Yes	Yes
Missouri	No	†	Yes	Yes
Montana	No	†	Yes	Yes
Nebraska	Yes	†	Yes	Yes
Nevada	No	†	No, NCES definition used	†
New Hampshire	No	†	Yes	No
New Jersey	No	†	Yes	Yes
New Mexico	No	†	Yes	Yes
New York	No	†	Yes	Yes
North Carolina	No	†	Yes	No
North Dakota	Yes	Student membership and attendance hours are collected for each summer school course provided. Attendance hours are translated to average daily attendance (ADA) using the following formula: - Attendance hours/(the number of instruction hours required for one credit) x .25 = ADA - The number of instruction hours required for one credit is 15† hours for science or vocational courses, 12† hour for all others.	No, NCES definition used	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan Responses

Exhibit F-12. Fiscal data plan responses to questions 10 through 11.a, by state or jurisdiction: Fiscal year 2014—continued

State or jurisdiction	When calculating ADA on the NPEFS survey, do you include summer school attendance? Q.10.	If yes, what weight or adjustment do you use on summer school attendance when adding them into the state ADA? Q.10a.	Is the ADA your state reported on NPEFS calculated based on state statute definition? Q.11.	If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission? Q.11a.
Ohio	No	†	No, NCES definition used	†
Oklahoma	No	†	Yes	No
Oregon	No	†	Yes	No
Pennsylvania	No	†	No, NCES definition used	†
Rhode Island	No	†	No, NCES definition used	†
South Carolina	No	†	Yes	Yes
South Dakota	No	†	No, NCES definition used	†
Tennessee	No	†	Yes	Yes
Texas	No	†	Yes	Yes
Utah	No	It should be noted that Utah does not collect ADA, all figures are strictly ADM.	No, NCES definition used	†
Vermont	No	†	No, NCES definition used	†
Virginia	Yes	Each school division's summer attendance is weighted by (summer days in session/regular school days in session)	No, NCES definition used	†
Washington	No	†	Yes	†
West Virginia	No	†	Yes	Yes
Wisconsin	Yes	We calculate a weighted average to get summer school ADA on the same basis as regular school year	No, NCES definition used	†
Wyoming	No	†	No, NCES definition used	†
Other Jurisdictions				
American Samoa	No	†	No, NCES definition used	†
Guam	No	†	No, NCES definition used	†
Commonwealth of the Northern Mariana Islands	No	†	No, NCES definition used	†
Puerto Rico	No	†	No, NCES definition used	†
Virgin Islands	No	†	No, NCES definition used	†

— 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 2014, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-13. Fiscal data plan responses to questions 12 through 12.a, by state or jurisdiction: Fiscal year 2014

State or jurisdiction	Does your state currently maintain school level finance data? Q.12	If you make school level financial data available on your website, please provide the URL. Q.12.a
Alabama	Yes, for all public schools in the state (including charter schools).	—
Alaska	No, state does not maintain school level finance data.	†
Arizona	No, state does not maintain school level finance data.	†
Arkansas	Yes, for all public schools in the state (including charter schools).	—
California	No, state does not maintain school level finance data.	†
Colorado	No, state does not maintain school level finance data.	†
Connecticut	Yes, however the state only has the data for some schools.	—
Delaware	No, state does not maintain school level finance data.	†
District of Columbia	No, state does not maintain school level finance data.	†
Florida	Yes, for all public schools in the state (including charter schools).	http://public2.fl DOE.org/TransparencyReports/CostReportSelectionPage.aspx
Georgia	Yes, for all public schools in the state (including charter schools).	—
Hawaii	Yes, for all public schools in the state except charter schools.	—
Idaho	No, state does not maintain school level finance data.	†
Illinois	No, state does not maintain school level finance data.	†
Indiana	No, state does not maintain school level finance data.	†
Iowa	No, state does not maintain school level finance data.	†
Kansas	No, state does not maintain school level finance data.	†
Kentucky	No, state does not maintain school level finance data.	†
Louisiana	No, state does not maintain school level finance data.	†
Maine	No, state does not maintain school level finance data.	†
Maryland	No, state does not maintain school level finance data.	†
Massachusetts	Yes, for all public schools in the state (including charter schools).	—
Michigan	Yes, for all public schools in the state (including charter schools).	http://www.michigan.gov/cepi/0,4546,7-113-21423_30415---,00.html
Minnesota	Yes, for all public schools in the state (including charter schools).	http://w20.education.state.mn.us/MDEAnalytics/Data.jsp
Mississippi	No, state does not maintain school level finance data.	†
Maryland	No, state does not maintain school level finance data.	†
Massachusetts	No, state does not maintain school level finance data.	†
Michigan	No, state does not maintain school level finance data.	†
Minnesota	No, state does not maintain school level finance data.	†
Mississippi	No, state does not maintain school level finance data.	†
Missouri	No, state does not maintain school level finance data.	†
Montana	No, state does not maintain school level finance data.	†
Nebraska	No, state does not maintain school level finance data.	†
Nevada	No, state does not maintain school level finance data.	†
New Hampshire	No, state does not maintain school level finance data.	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan Responses

Exhibit F-13. Fiscal data plan responses to questions 12 through 12.a, by state or jurisdiction: Fiscal year 2013—continued

State or jurisdiction	Does your state currently maintain school level finance data? Q.12	If you make school level financial data available on your website, please provide the URL. Q.12.a
New Jersey	Yes, however the state only has the data for some schools.	—
New Mexico	No, state does not maintain school level finance data.	†
New York	No, state does not maintain school level finance data.	†
North Carolina	Yes, for all public schools in the state (including charter schools).	—
North Dakota	No, state does not maintain school level finance data.	†
Ohio	Yes, for all public schools in the state (including charter schools).	†
Oklahoma	Yes, for all public schools in the state (including charter schools).	https://sdeweb01.sde.ok.gov/OCAS_Reporting/default.aspx?Year=2013
Oregon	No, state does not maintain school level finance data.	†
Pennsylvania	No, state does not maintain school level finance data.	†
Rhode Island	Yes, for all public schools in the state (including charter schools).	—
South Carolina	Yes, for all public schools in the state (including charter schools).	—
South Dakota	No, state does not maintain school level finance data.	†
Tennessee	No, state does not maintain school level finance data.	†
Texas	No, state does not maintain school level finance data.	†
Utah	No, state does not maintain school level finance data.	†
Vermont	No, state does not maintain school level finance data.	†
Virginia	No, state does not maintain school level finance data.	†
Washington	No, state does not maintain school level finance data.	†
West Virginia	No, state does not maintain school level finance data.	†
Wisconsin	No, state does not maintain school level finance data.	†
Wyoming	No, state does not maintain school level finance data.	†
Other Jurisdictions		
American Samoa	No, state does not maintain school level finance data.	—
Guam	Yes, for all public schools in the state except charter schools.	—
Commonwealth of the Northern Mariana Islands	Yes, for all public schools in the state except charter schools.	—
Puerto Rico	No, state does not maintain school level finance data.	†
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 2013, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-14. Fiscal data plan responses to question 12.b through 12.c, by state or jurisdiction: Fiscal year 2013

State or jurisdiction	If your state currently tracks expenditures at the school level, please indicate the types of expenditures collected.		If your state currently tracks personnel expenditures at the school level, please indicate the types of expenditures collected.			
	Personnel expenditures Q.12.b	Nonpersonnel expenditures Q.12.b	Expenditures for instructional staff Q.12.c	Expenditures for teacher salaries Q.12.c	Expenditures for support staff Q.12.c	Expenditures for other school level personnel Q.12.c
Alabama	Yes	Yes	Yes	Yes	Yes	Yes
Alaska	†	†	†	†	†	†
Arizona	†	†	†	†	†	†
Arkansas	Yes	Yes	Yes	Yes	Yes	Yes
California	†	†	†	†	†	†
Colorado	†	†	†	†	†	†
Connecticut	Yes	Yes	Yes	†	Yes	Yes
Delaware	†	†	†	†	†	†
District of Columbia	†	†	†	†	†	†
Florida	Yes	Yes	Yes	†	†	†
Georgia	Yes	Yes	Yes	Yes	Yes	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes	Yes
Idaho	†	†	†	†	†	†
Illinois	†	†	†	†	†	†
Indiana	†	†	†	†	†	†
Iowa	†	†	†	†	†	†
Kansas	†	†	†	†	†	†
Kentucky	†	†	†	†	†	†
Louisiana	†	†	†	†	†	†
Maine	†	†	†	†	†	†
Maryland	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	Yes	†	†
Michigan	Yes	Yes	Yes	Yes	†	Yes
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes
Mississippi	†	†	†	†	†	†
Missouri	†	†	†	†	†	†
Montana	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†
Nevada	†	†	†	†	†	†
New Hampshire	†	†	†	†	†	†
New Jersey	Yes	Yes	Yes	Yes	Yes	Yes
New Mexico	†	†	†	†	†	†
New York	†	†	†	†	†	†
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes
North Dakota	†	†	†	†	†	†
Ohio	Yes	Yes	Yes	Yes	Yes	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes
Oregon	†	†	†	†	†	†
Pennsylvania	†	†	†	†	†	†
Rhode Island	Yes	Yes	Yes	Yes	Yes	Yes

See notes at end of exhibit.

Appendix F—Fiscal Data Plan Responses

Exhibit F-14. Fiscal data plan responses to question 12.b through 12.c, by state or jurisdiction: Fiscal year 2014—continued

State or jurisdiction	If your state currently tracks expenditures at the school level, please indicate the types of expenditures collected.		If your state currently tracks personnel expenditures at the school level, please indicate the types of expenditures collected.			
	Personnel expenditures Q.12.b	Nonpersonnel expenditures Q.12.b	Expenditures for instructional staff Q.12.c	Expenditures for teacher salaries Q.12.c	Expenditures for support staff Q.12.c	Expenditures for other school level personnel Q.12.c
South Carolina	Yes	Yes	Yes	Yes	Yes	Yes
South Dakota	†	†	†	†	†	†
Tennessee	†	†	†	†	†	†
Texas	†	†	†	†	†	†
Utah	†	†	†	†	†	†
Vermont	†	†	†	†	†	†
Virginia	†	†	†	†	†	†
Washington	†	†	†	†	†	†
West Virginia	†	†	†	†	†	†
Wisconsin	†	†	†	†	†	†
Wyoming	†	†	†	†	†	†
Other Jurisdictions						
American Samoa	†	†	†	†	†	†
Guam	Yes	Yes	Yes	Yes	Yes	Yes
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†
Puerto Rico	†	†	†	†	†	†
Virgin Islands	Yes	Yes	Yes	Yes	Yes	Yes

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-15. Fiscal data plan responses to question 12.d through 12.e, by state or jurisdiction: Fiscal year 2014

If your state currently tracks nonpersonnel expenditures at the school level, please indicate the types of expenditures collected.

State or jurisdiction	Technology related supplies and purchased services Q.12.d	Nontechnology related supplies and purchased services Q.12.d	Technology related equipment Q.12.d	Technology software Q.12.d
Alabama	†	Yes	Yes	Yes
Alaska	†	†	†	†
Arizona	†	†	†	†
Arkansas	Yes	Yes	Yes	Yes
California	†	†	†	†
Colorado	†	†	†	†
Connecticut	†	†	†	†
Delaware	†	†	†	†
District of Columbia	†	†	†	†
Florida	†	†	†	†
Georgia	Yes	Yes	Yes	Yes
Hawaii	Yes	Yes	Yes	Yes
Idaho	†	†	†	†
Illinois	†	†	†	†
Indiana	†	†	†	†
Iowa	†	†	†	†
Kansas	†	†	†	†
Kentucky	†	†	†	†
Louisiana	†	†	†	†
Maine	†	†	†	†
Maryland	†	†	†	†
Massachusetts	Yes	Yes	Yes	Yes
Michigan	†	†	†	†
Minnesota	Yes	Yes	Yes	Yes
Mississippi	†	†	†	†
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	†	†	†	†
New Jersey	†	†	†	†
New Mexico	†	†	†	†
New York	†	†	†	†
North Carolina	Yes	Yes	Yes	Yes
North Dakota	†	†	†	†

See notes at end of exhibit.

Appendix F—Fiscal Data Plan Responses

Exhibit F-15. Fiscal data plan responses to question 12.d through 12.e, by state or jurisdiction: Fiscal year 2014—continued

If your state currently tracks nonpersonnel expenditures at the school level, please indicate the types of expenditures collected.				
State or jurisdiction	Technology related supplies and purchased services Q.12.d	Nontechnology related supplies and purchased services Q.12.d	Technology related equipment Q.12.d	Technology software Q.12.d
Ohio	Yes	Yes	Yes	Yes
Oklahoma	Yes	Yes	Yes	Yes
Oregon	†	†	†	†
Pennsylvania	†	†	†	†
Rhode Island	Yes	Yes	Yes	Yes
South Carolina	Yes	Yes	Yes	Yes
South Dakota	†	†	†	†
Tennessee	†	†	†	†
Texas	†	†	†	†
Utah	†	†	†	†
Vermont	†	†	†	†
Virginia	†	†	†	†
Washington	†	†	†	†
West Virginia	†	†	†	†
Wisconsin	†	†	†	†
Wyoming	†	†	†	†
Other Jurisdictions				
American Samoa	†	†	†	†
Guam	Yes	Yes	Yes	Yes
Commonwealth of the Northern Mariana Islands	†	†	†	†
Puerto Rico	†	†	†	†
Virgin Islands	Yes	Yes	Yes	Yes

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2013, provisional Version 1a.

Exhibit F-15. Fiscal data plan responses to question 12.d through 12.e, by state or jurisdiction: Fiscal year 2014—continued

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?

Appendix F—Fiscal Data Plan Responses

State or jurisdiction	Textbooks and other instructional materials Q.12.d	Instructional staff support Q.12.d	Improvement of instruction, such as professional development Q.12.d	Library and media services Q.12.d	Expenditures for teacher salaries Q.12.e
Alabama	Yes	Yes	Yes	Yes	Yes
Alaska	†	†	†	†	†
Arizona	†	†	†	†	†
Arkansas	Yes	Yes	†	Yes	Yes
California	†	†	†	†	†
Colorado	†	†	†	†	†
Connecticut	†	†	†	†	†
Delaware	†	†	†	†	†
District of Columbia	†	†	†	†	†
Florida	†	Yes	Yes	Yes	Yes
Georgia	Yes	Yes	Yes	Yes	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes
Idaho	†	†	†	†	†
Illinois	†	†	†	†	†
Indiana	†	†	†	†	†
Iowa	†	†	†	†	†
Kansas	†	†	†	†	†
Kentucky	†	†	†	†	†
Louisiana	†	†	†	†	†
Maine	†	†	†	†	†
Maryland	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	Yes	Yes
Michigan	Yes	†	†	†	Yes
Minnesota	Yes	Yes	Yes	Yes	Yes
Mississippi	†	†	†	†	†
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	Yes	Yes	Yes	Yes	No
New Mexico	†	†	†	†	†
New York	†	†	†	†	†
North Carolina	Yes	Yes	Yes	Yes	Yes
North Dakota	†	†	†	†	†

Appendix F—Fiscal Data Plan Responses

Exhibit F-15. Fiscal data plan responses to question 12.d through 12.e, by state or jurisdiction: Fiscal year 2014—continued

State or jurisdiction	Textbooks and other instructional materials Q.12.d	Expenditures for teacher salaries Q.12.e	Improvement of instruction, such as professional development Q.12.d	Library and media services Q.12.d	Expenditures for teacher salaries Q.12.e	If your state currently tracks nonpersonnel expenditures at the school level, please indicate the types of expenditures collected.	If you 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?
Ohio	†	†	†	†	Yes		
Oklahoma	Yes	Yes	Yes	Yes	Yes		
Oregon	†	†	†	†	†		
Pennsylvania	†	†	†	†	†		
Rhode Island	Yes	Yes	Yes	Yes	Yes		
South Carolina	Yes	Yes	Yes	Yes	Yes		
South Dakota	†	†	†	†	†		
Tennessee	†	†	†	†	†		
Texas	†	†	†	†	†		
Utah	†	†	†	†	†		
Vermont	†	†	†	†	†		
Virginia	†	†	†	†	†		
Washington	†	†	†	†	†		
West Virginia	†	†	†	†	†		
Wisconsin	†	†	†	†	†		
Wyoming	†	†	†	†	†		
Other Jurisdictions							
American Samoa	Yes	Yes	†	Yes	†		
Guam	†	†	†	†	Yes		
Commonwealth of the Northern Mariana Islands	†	†	†	†	†		
Puerto Rico	†	†	†	†	†		
Virgin Islands	†	†	†	†	Yes		

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-16. Fiscal data plan responses to question 13 through 13.a, by state or jurisdiction: Fiscal year 2014

State or jurisdiction	Does your state have virtual schools? Q.13.	If yes, are finance data for these virtual schools included in your state's NPEFS and F-33 data submissions?			What type of district are finance data for the expenditures?	
		Included in FY 2013 NPEFS Q.13.a	Included in FY 2013 F-33 Q.13.a	Not included in FY 2013 NPEFS or F-33 Q.13.a	Regular school district Q.13.b	Separate education agency Q.13.b
Alabama	No	†	†	†	†	†
Alaska	Yes	Yes	Yes	†	Yes	†
Arizona	Yes	Yes	Yes	†	Yes	†
Arkansas	Yes	Yes	Yes	†	Yes	†
California	Yes	Yes	†	†	Yes	†
Colorado	†	Yes	Yes	†	Yes	†
Connecticut	No	†	†	†	†	†
Delaware	No	†	†	†	†	†
District of Columbia	No	†	†	†	†	†
Florida	Yes	Yes	Yes	†	Yes	†
Georgia	Yes	Yes	Yes	†	†	Yes
Hawaii	No	†	†	†	†	†
Idaho	Yes	Yes	Yes	†	Yes	†
Illinois	Yes	Yes	Yes	†	Yes	†
Indiana	Yes	Yes	Yes	†	†	Yes
Iowa	Yes	Yes	Yes	†	Yes	†
Kansas	Yes	Yes	Yes	†	Yes	†
Kentucky	Yes	Yes	Yes	†	Yes	†
Louisiana	Yes	Yes	Yes	†	Yes	†
Maine	Yes	†	†	Yes	†	†
Maryland	No	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	†	Yes	†
Michigan	Yes	Yes	Yes	†	Yes	†
Minnesota	Yes	Yes	Yes	†	Yes	†
Mississippi	Yes	†	†	Yes	†	†
Missouri	No	†	†	†	†	†
Montana	Yes	Yes	Yes	†	Yes	†
Nebraska	No	†	†	†	†	†
Nevada	Yes	Yes	Yes	†	†	Yes
New Hampshire	Yes	†	†	Yes	†	Yes
New Jersey	No	†	†	†	†	†
New Mexico	Yes	Yes	Yes	†	Yes	†
New York	No	†	†	†	†	†
North Carolina	Yes	†	†	Yes	†	Yes
North Dakota	No	†	†	†	†	†

See notes at end of exhibit

Appendix F—Fiscal Data Plan Responses

Exhibit F-16. Fiscal data plan responses to question 13 through 13.a, by state or jurisdiction: Fiscal year 2014—continued

State or jurisdiction	Does your state have virtual schools? Q.13.	If yes, are finance data for these virtual schools included in your state's NPEFS and F-33 data submissions?			What type of district are finance data for the expenditures?	
		Included in FY 2013 NPEFS Q.13.a	Regular school district Q.13.b	Separate education agency Q.13.b	Regular school district Q.13.b	Separate education agency Q.13.b
Ohio	Yes	Yes	Yes	†	Yes	†
Oklahoma	Yes	Yes	Yes	†	Yes	†
Oregon	Yes	Yes	Yes	†	†	†
Pennsylvania	Yes	Yes	Yes	†	†	Yes
Rhode Island	No	†	†	†	†	†
South Carolina	Yes	Yes	Yes	†	Yes	†
South Dakota	Yes	Yes	Yes	†	Yes	†
Tennessee	Yes	Yes	Yes	†	Yes	†
Texas	Yes	Yes	Yes	†	Yes	†
Utah	Yes	Yes	Yes	†	†	Yes
Vermont	No	†	†	†	†	†
Virginia	Yes	Yes	Yes	†	Yes	†
Washington	Yes	Yes	Yes	†	†	†
West Virginia	Yes	Yes	†	†	†	Yes
Wisconsin	Yes	Yes	Yes	†	Yes	†
Wyoming	Yes	Yes	Yes	†	Yes	†
Other Jurisdictions						
American Samoa	No	†	†	†	†	†
Guam	No	†	†	†	†	†
Commonwealth of the Northern Mariana Islands						
Puerto Rico	No	†	†	†	†	†
Virgin Islands	No	†	†	†	†	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, provisional Version 1a.

Appendix F—Fiscal Data Plan Responses

Exhibit F-17. Fiscal data plan responses to question 13 through 14.b, by state or jurisdiction: Fiscal year 2014—continued

State or jurisdiction	Does your state report revenues from private sources? Q.d.14	If your state currently tracks revenues from private sources, please indicate Q.14.a			Please indicate which donors are excluded from your revenue reporting: Q.14.b					
		Transport fees from individuals (R1G)	Transport fees from individuals (R1G)	Other revenue from local sources (R1L)	Private Foundation	Non-profit Organization	PTA /PTO Organization	Campus Booster Clubs	Private Individuals	
Alabama	No	†	†	†	†	†	†	†	†	
Alaska	Yes	†	Yes	†	†	†	†	†	†	
Arizona	Yes	Yes	Yes	Yes	†	†	†	†	†	
Arkansas	Yes	†	Yes	†	†	†	†	†	†	
California	Yes	Yes	Yes	†	†	†	†	†	†	
Colorado	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Connecticut	Yes	Yes	Yes	†	†	†	†	†	†	
Delaware	Yes	†	Yes	†	†	†	†	†	†	
District of Columbia	Yes	†	Yes	†	†	†	†	†	†	
Florida	Yes	Yes	Yes	†	†	†	†	†	†	
Georgia	Yes	†	Yes	Yes	Yes	Yes	Yes	Yes	†	
Hawaii	Yes	Yes	Yes	†	†	†	†	†	†	
Idaho	Yes	†	Yes	†	†	†	†	†	†	
Illinois	Yes	Yes	Yes	†	†	†	†	†	†	
Indiana	No	†	†	†	†	†	†	†	†	
Iowa	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Kansas	Yes	†	Yes	†	†	†	†	†	†	
Kentucky	Yes	Yes	Yes	Yes	†	†	†	†	†	
Louisiana	Yes	Yes	Yes	†	†	†	†	†	†	
Maine	Yes	Yes	Yes	Yes	†	†	Yes	Yes	†	
Maryland	No	†	†	†	†	†	†	†	†	
Massachusetts	Yes	Yes	Yes	†	†	†	†	†	†	
Michigan	Yes	Yes	Yes	Yes	†	†	†	†	†	
Minnesota	Yes	†	Yes	†	†	†	†	†	†	
Mississippi	Yes	†	Yes	†	†	†	†	†	†	
Missouri	Yes	Yes	Yes	†	†	†	†	†	†	
Montana	Yes	†	Yes	†	†	†	†	†	†	
Nebraska	Yes	†	Yes	†	†	†	†	†	†	
Nevada	Yes	Yes	Yes	Yes	†	†	†	†	†	
New Hampshire	Yes	†	Yes	†	Yes	†	Yes	Yes	†	
New Jersey	Yes	Yes	Yes	†	†	†	†	†	†	
New Mexico	Yes	†	Yes	†	†	†	†	†	†	
New York	Yes	†	†	Yes	†	†	†	†	†	
North Carolina	Yes	†	Yes	Yes	†	†	Yes	Yes	†	
North Dakota	Yes	Yes	†	†	†	†	†	†	†	
Ohio	No	†	†	†	†	†	†	†	†	
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Oregon	No	†	†	†	†	†	†	†	†	
Pennsylvania	Yes	†	Yes	Yes	†	†	†	†	†	

Appendix F—Fiscal Data Plan Responses

Rhode Island	Yes	Yes	Yes	†	†	†	†	†	†
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Exhibit F-17. Fiscal data plan responses to question 13 through 14.b, by state or jurisdiction: Fiscal year 2014—continued

State or jurisdiction	Does your state report revenues from private sources? Q.d.14	If your state currently tracks revenues from private sources, please indicate Q.14.a			Please indicate which donors are excluded from your revenue reporting: Q.14.b					
		Transport fees from individuals (R1G)	Transport fees from individuals (R1G)	Other revenue from local sources (R1L)	Private Foundation	Non-profit Organization	PTA /PTO Organization	Campus Booster Clubs	Private Individuals	
South Carolina	Yes	†	Yes	Yes	†	†	†	†	†	
South Dakota	Yes	Yes	Yes	†	†	†	†	†	†	
Tennessee	No	†	†	†	†	†	†	†	†	
Texas	Yes	†	Yes	†	†	†	†	†	†	
Utah	Yes	Yes	Yes	†	†	†	†	†	†	
Vermont	Yes	†	Yes	†	†	†	†	†	†	
Virginia	Yes	Yes	Yes	Yes	†	†	†	†	†	
Washington	No	†	†	†	†	†	†	†	†	
Wisconsin	Yes	Yes	Yes	†	†	†	†	†	†	
Wyoming	Yes	†	Yes	†	†	†	†	†	†	
Other Jurisdictions										
American Samoa	No	†	†	†	†	†	†	†	†	
Guam	No	†	†	†	†	†	†	†	†	
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†	†	†	
Puerto Rico	No	†	†	†	†	†	†	†	†	
Virgin Islands	Yes	†	Yes	†	†	†	†	†	†	

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, provisional Version 1a.

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2014

Variable	Description	Number					Percent			
		Total	Flags				R	Flags		
			R	A	I	T		A	I	T
IR1A	LOCAL REV PROPERTY TAX	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1B	LOCAL REV NON PROPERTY TAX	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1C	LOCAL REV LOC GOVT PROPERTY TAX	56	54	2	0	0	96.4	3.6	0.0	0.0
IR1D	LOCAL REV LOC GOVT NON PROPERTY TAX	56	54	2	0	0	96.4	3.6	0.0	0.0
IR1E	LOCAL REV INDIVIDUALS TUITION	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1F	LOCAL REV TUITION FROM LEAS	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1G	LOCAL REV TRANSPORT FEES INDIVIDUALS	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1H	LOCAL REV TRANSPORT FEES LEAS	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1I	LOCAL REV EARNINGS ON INVESTMENT	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1J	LOCAL REV FOOD SERVICE	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1K	LOCAL REV STUDENT ACTIVITIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1L	LOCAL REV OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1M	LOCAL REV TEXTBOOK	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1N	LOCAL REV SUMMER SCHOOL	56	55	1	0	0	98.2	1.8	0.0	0.0
ISTR1	LOCAL REV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IR2	INTERMEDIATE REVENUE	56	56	0	0	0	100.0	0.0	0.0	0.0
IR3	STATE REVENUE	56	56	0	0	0	100.0	0.0	0.0	0.0
IR4A	FED REV DIRECT GRANTS	56	55	1	0	0	98.2	1.8	0.0	0.0
IR4B	FED REV THRU STATE	56	56	0	0	0	100.0	0.0	0.0	0.0
IR4C	FED REV THRU INTERMEDIATE AGENCIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IR4D	FED REV OTHER SOURCES	56	55	1	0	0	98.2	1.8	0.0	0.0
ISTR4	FED REV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IR5	REV FROM OTHER SOURCES	56	55	0	1	0	98.2	0.0	1.8	0.0
ITR	TOTAL REVENUE FROM ALL SOURCES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE11	FLAG INSTR EXP SALARIES	56	42	14	0	0	75.0	25.0	0.0	0.0
IE12	FLAG INSTR EXP EMP BENEFITS	56	41	15	0	0	73.2	26.8	0.0	0.0
IE13	FLAG INSTR EXP PURCHASED SERVICES	56	41	15	0	0	73.2	26.8	0.0	0.0
IE14	FLAG INSTR EXP TUITION	56	56	0	0	0	100.0	0.0	0.0	0.0
IE15	FLAG INSTR EXP TUITION TO OTHER LEAS	56	56	0	0	0	100.0	0.0	0.0	0.0
IE16	FLAG INSTR EXP SUPPLIES	56	42	14	0	0	75.0	25.0	0.0	0.0
IE17	FLAG INSTR EXP PROPERTY	56	54	2	0	0	96.4	3.6	0.0	0.0
IE18	FLAG INSTR EXP OTHER	56	41	15	0	0	73.2	26.8	0.0	0.0
ISTE1	FLAG INSTR EXP SUBTOTAL	56	41	0	0	15	73.2	0.0	0.0	26.8
IE11A	FLAG INSTR EXP REGULAR PROGRAM SALARIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IE11B	FLAG INSTR EXP SPECIAL EDUCATION SALARIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IE11C	FLAG INSTR EXP VOCATIONAL SALARIES	56	53	3	0	0	94.6	5.4	0.0	0.0
IE11D	FLAG INSTR EXP OTHER PROGRAMS SALARIES	56	53	3	0	0	94.6	5.4	0.0	0.0
IE2	FLAG INSTR EXP TEXTBOOKS	56	45	11	0	0	80.4	19.6	0.0	0.0
IE212	FLAG SUP EXP SALARY STUDENTS	56	43	13	0	0	76.8	23.2	0.0	0.0
IE213	FLAG SUP EXP SALARY INSTR STAFF	56	43	13	0	0	76.8	23.2	0.0	0.0
IE214	FLAG SUP EXP SALARY GEN ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE215	FLAG SUP EXP SALARY SCHOOL ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE216	FLAG SUP EXP SALARY OPER & MAINTENANCE	56	43	13	0	0	76.8	23.2	0.0	0.0
IE217	FLAG SUP EXP SALARY STUDENT TRANSP	56	43	13	0	0	76.8	23.2	0.0	0.0
IE218	FLAG SUP EXP SALARY OTHER SERVICES	56	43	13	0	0	76.8	23.2	0.0	0.0
ITE21	FLAG SUP EXP SALARY SUBTOTAL	56	43	0	0	13	76.8	0.0	0.0	23.2
IE222	FLAG SUP EXP EMP BENEFITS STUDENTS	56	41	15	0	0	73.2	26.8	0.0	0.0
IE223	FLAG SUP EXP EMP BENEFITS INSTR STAFF	56	41	15	0	0	73.2	26.8	0.0	0.0
IE224	FLAG SUP EXP EMP BENEFITS GEN ADMIN	56	41	15	0	0	73.2	26.8	0.0	0.0
IE225	FLAG SUP EXP EMP BENEFITS SCHOOL ADMIN	56	41	15	0	0	73.2	26.8	0.0	0.0
IE226	FLAG SUP EXP EMP BENEFITS OPER & MAINTENANC	56	41	15	0	0	73.2	26.8	0.0	0.0
IE227	FLAG SUP EXP EMP BENEFITS STUDENT TRANSP	56	41	15	0	0	73.2	26.8	0.0	0.0
IE228	FLAG SUP EXP EMP BENEFITS OTHER SERV	56	41	15	0	0	73.2	26.8	0.0	0.0
ITE22	FLAG SUP EXP EMP BENEFITS SUBTOTAL	56	41	0	0	15	73.2	0.0	0.0	26.8
IE232	FLAG SUP EXP PURCH SERV STUDENTS	56	43	13	0	0	76.8	23.2	0.0	0.0
IE233	FLAG SUP EXP PURCH SERV INSTR STAFF	56	43	13	0	0	76.8	23.2	0.0	0.0
IE234	FLAG SUP EXP PURCH SERV GEN ADMIN	56	43	13	0	0	76.8	23.2	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 2014—Continued

Variable	Description	Total	Number				Percent			
			Flags				Flags			
			R	A	I	T	R	A	I	T
IE235	FLAG SUP EXP PURCH SERV SCHOOL ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE236	FLAG SUP EXP PURCH SERV OPER & MAINTENANCE	56	43	13	0	0	76.8	23.2	0.0	0.0
IE237	FLAG SUP EXP PURCH SERV STUDENT TRANSP	56	43	13	0	0	76.8	23.2	0.0	0.0
IE238	FLAG SUP EXP PURCH SERV OTHER SERV	56	43	13	0	0	76.8	23.2	0.0	0.0
ITE23	FLAG SUP EXP PURCH SERV SUBTOTAL	56	43	0	0	13	76.8	0.0	0.0	23.2
IE242	FLAG SUP EXP SUPPLIES STUDENTS	56	43	13	0	0	76.8	23.2	0.0	0.0
IE243	FLAG SUP EXP SUPPLIES INSTR STAFF	56	43	13	0	0	76.8	23.2	0.0	0.0
IE244	FLAG SUP EXP SUPPLIES GEN ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE245	FLAG SUP EXP SUPPLIES SCHOOL ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE246	FLAG SUP EXP SUPPLIES OPER & MAINTENANCE	56	43	13	0	0	76.8	23.2	0.0	0.0
IE247	FLAG SUP EXP SUPPLIES STUDENT TRANSP	56	43	13	0	0	76.8	23.2	0.0	0.0
IE248	FLAG SUP EXP SUPPLIES OTHER SERV	56	43	13	0	0	76.8	23.2	0.0	0.0
ITE24	FLAG SUP EXP SUPPLIES SUBTOTAL	56	43	0	0	13	76.8	0.0	0.0	23.2
IE252	FLAG SUP EXP PROPERTY STUDENTS	56	52	4	0	0	92.9	7.1	0.0	0.0
IE253	FLAG SUP EXP PROPERTY INSTR STAFF	56	52	4	0	0	92.9	7.1	0.0	0.0
IE254	FLAG SUP EXP PROPERTY GEN ADMIN	56	52	4	0	0	92.9	7.1	0.0	0.0
IE255	FLAG SUP EXP PROPERTY SCHOOL ADMIN	56	52	4	0	0	92.9	7.1	0.0	0.0
IE256	FLAG SUP EXP PROPERTY OPER & MAINTENANCE	56	52	4	0	0	92.9	7.1	0.0	0.0
IE257	FLAG SUP EXP PROPERTY STUDENT TRANSP	56	52	4	0	0	92.9	7.1	0.0	0.0
IE258	FLAG SUP EXP PROPERTY OTHER SERV	56	52	4	0	0	92.9	7.1	0.0	0.0
ITE25	FLAG SUP EXP PROPERTY SUBTOTAL	56	52	0	0	4	92.9	0.0	0.0	7.1
IE262	FLAG SUP EXP OTHER INSTR STUDENTS	56	43	13	0	0	76.8	23.2	0.0	0.0
IE263	FLAG SUP EXP OTHER INSTR STAFF	56	43	13	0	0	76.8	23.2	0.0	0.0
IE264	FLAG SUP EXP OTHER GEN ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE265	FLAG SUP EXP OTHER SCHOOL ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE266	FLAG SUP EXP OTHER OPER & MAINTENANCE	56	43	13	0	0	76.8	23.2	0.0	0.0
IE267	FLAG SUP EXP OTHER STUDENT TRANSP	56	43	13	0	0	76.8	23.2	0.0	0.0
IE268	FLAG SUP EXP OTHER OTHER SERV	56	43	13	0	0	76.8	23.2	0.0	0.0
ITE26	FLAG SUP EXP OTHER SUBTOTAL	56	43	0	0	13	76.8	0.0	0.0	23.2
ISTE22	FLAG SUP EXP SUBTOTAL STUDENTS	56	41	0	0	15	73.2	0.0	0.0	26.8
ISTE23	FLAG SUP EXP SUBTOTAL INSTR STAFF	56	41	0	0	15	73.2	0.0	0.0	26.8
ISTE24	FLAG SUP EXP SUBTOTAL GEN ADMIN	56	41	0	0	15	73.2	0.0	0.0	26.8
ISTE25	FLAG SUP EXP SUBTOTAL SCHOOL ADMIN	56	41	0	0	15	73.2	0.0	0.0	26.8
ISTE26	FLAG SUP EXP SUBTOTAL OPER & MAINTENANCE	56	41	0	0	15	73.2	0.0	0.0	26.8
ISTE27	FLAG SUP EXP SUBTOTAL STUDENT TRANSP	56	41	0	0	15	73.2	0.0	0.0	26.8
ISTE28	FLAG SUP EXP SUBTOTAL OTHER SERVICES	56	41	0	0	15	73.2	0.0	0.0	26.8
ISTE2T	FLAG SUP EXP TOTAL SUPPORT SERVICES	56	41	0	0	15	73.2	0.0	0.0	26.8
IE3A11	FLAG NONINSTR SERV FOOD SERV SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A12	FLAG NONINSTR SERV FOOD SERV EMP BEN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE3A13	FLAG NONINSTR SERV FOOD SERV PURCH	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A14	FLAG NONINSTR SERV FOOD SERV SUPPLIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A2	FLAG NONINSTR SERV FOOD SERV (PROPERTY)	56	54	2	0	0	96.4	3.6	0.0	0.0
IE3A16	FLAG NONINSTR SERV FOOD SERV OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A1	FLAG NONINSTR SERV FOOD SERV SUBTOT	56	53	0	0	3	94.6	0.0	0.0	5.4
IE3B11	FLAG NONINSTR SERV ENTERPRISE SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B12	FLAG NONINSTR SERV ENTERPRISE EMP BENEFITS	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B13	FLAG NON INSTR SERV ENTERPRISE PUR SERV	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B14	FLAG NON INSTR SERV ENTERPRISE SUPPLIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B2	FLAG NON INSTR SERV ENTERPRISE (PROPERTY)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B16	FLAG NON INSTR SERV ENTERPRISE OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B1	FLAG NON INSTR SERV ENTERPRISE SUBTOT	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE3	FLAG NON INSTR SERV TOTAL	56	53	0	0	3	94.6	0.0	0.0	5.4
IE4A1	FLAG DIRECT PROG SUP TEXTBOOKS	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4A2	FLAG DIRECT PROG SUP TEXTBOOKS (PROPERTY)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4B1	FLAG DIRECT PROG SUP TRANSPORT	56	55	1	0	0	98.2	1.8	0.0	0.0
IE4B2	FLAG DIRECT PROG SUP TRNSPRT (PROPERTY)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4C1	FLAG DIRECT PROG SUP EMP BENEFITS	56	50	6	0	0	89.3	10.7	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 2014—Continued

Variable	Description	Number					Percent			
		Total	Flags				R	Flags		
			R	A	I	T		A	I	T
IE4C2	FLAG DIRECT PROG SUP EMP BEN (PROPERTY)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4D	FLAG DIRECT PROG SUP PRIVATE SCHOOL STUDEN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4E1	FLAG DIRECT PROG SUP OTHER	56	42	14	0	0	75.0	25.0	0.0	0.0
IE4E2	FLAG DIRECT PROG SUP OTHER (PROPERTY)	56	54	2	0	0	96.4	3.6	0.0	0.0
ISTE4	FLAG DIRECT PROG SUP SUBTOTAL	56	41	0	0	15	73.2	0.0	0.0	26.8
ITE5	FLAG CURRENT EXPENDITURES	56	45	0	0	11	80.4	0.0	0.0	19.6
IE61	FLAG FACILITIES AQUISITION NONPROPERTY	56	49	7	0	0	87.5	12.5	0.0	0.0
IE62	FLAG FACILITIES AQUISITION PROP (LAND/BLDS)	56	48	8	0	0	85.7	14.3	0.0	0.0
IE63	FLAG FACILITIES AQUISITION EQUIPMENT	56	50	6	0	0	89.3	10.7	0.0	0.0
ISTE6	FLAG FACILITIES AQUISITION TOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE7A1	FLAG OTHER USE DEBT SERVICE INTEREST	56	56	0	0	0	100.0	0.0	0.0	0.0
IE7A2	FLAG OTHER USE REDEMPTION	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE7	FLAG OTHER USE DEBT SERV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE81	FLAG COMM SERV NONPROPERTY	56	53	1	2	0	94.6	1.8	3.6	0.0
IE82	FLAG COMM SERV PROPERTY	56	54	1	1	0	96.4	1.8	1.8	0.0
IE9A	FLAG DIRECT COST PROG NONPUB SCHOOL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9B	FLAG DIRECT COST PROG ADULT ED	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9C	FLAG DIRECT COST PROG COMM COLLEGE	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9D	FLAG DIRECT COST PROG OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE91	FLAG DIRECT COST PROG PROPERTY	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE9	FLAG DIRECT COST PROG SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
ITE10	FLAG PROPERTY TOTAL	56	47	0	0	9	83.9	0.0	0.0	16.1
ITE11	FLAG TOTAL EXPENDITURES FOR EDUCATION	56	44	0	0	12	78.6	0.0	0.0	21.4
IX12C	FLAG EXCLUS FOR PL 100 297 TITLE I	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12D	FLAG EXCLUS FOR PL 100 297 TITLE I CO	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12E	FLAG EXCLUS FOR PL 100 297 TITLE V PART A	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12F	FLAG EXCLUS FOR PL 100 297 TITLE V PART A CO	56	56	0	0	0	100.0	0.0	0.0	0.0
ITX12	FLAG TOTAL EXCLUS FOR PL 100 297	56	56	0	0	0	100.0	0.0	0.0	0.0
INCE13	FLAG NET CURRENT EXPENDITURES	56	45	0	0	11	80.4	0.0	0.0	19.6
IADA	FLAG ADA (STATE AND NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IA14A	FLAG ADA (STATE DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IA14B	FLAG ADA (NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IPPE15	FLAG PER PUPIL EXPENDITURES	56	56	0	0	0	100.0	0.0	0.0	0.0
IMEMBR13	FLAG TOTAL STUDENT	56	54	2	0	0	96.4	3.6	0.0	0.0
IARRASTE1	FLAG INSTRUCTIONAL EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRATE5	FLAG TOTAL CURRENT EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRAE81Z	FLAG COMM SERV NONPROPERTY FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRATE10	FLAG PROPERTY EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRASTE6	FLAG SCHOOL CONSTRUCTION EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRATLEIZ	FLAG EXP FROM TITLE I UNDER ARRA	56	55	1	0	0	98.2	1.8	0.0	0.0
IARRASTE4	FLAG DIRECT PROG SUP EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2014, provisional version 1a file.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2014

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
R1A	LOCAL REV PROPERTY TAX	40	0	16	\$1,131,677	\$23,197,991,615	\$4,552,418,991
R1B	LOCAL REV NON PROPERTY TAX	30	0	26	751,607	2,122,636,627	403,541,675
R1C	LOCAL REV LOC GOVT PROPERTY TAX	22	0	34	168,400	11,886,814,161	2,041,928,435
R1D	LOCAL REV LOC GOVT NON PROPERTY TAX	24	0	32	511,463	3,300,542,618	410,927,414
R1E	LOCAL REV INDIVIDUALS TUITION	56	0	0	0	138,436,197	18,569,672
R1F	LOCAL REV TUITION FROM LEAS	56	0	0	0	2,459,552,717	147,175,120
R1G	LOCAL REV TRANSPORT FEES INDIVIDUALS	56	0	0	0	14,838,833	1,731,421
R1H	LOCAL REV TRANSPORT FEES LEAS	56	0	0	0	225,777,300	6,358,263
R1I	LOCAL REV EARNINGS ON INVESTMENT	56	0	0	0	216,681,505	18,159,132
R1J	LOCAL REV FOOD SERVICE	56	0	0	0	654,651,448	106,187,161
R1K	LOCAL REV STUDENT ACTIVITIES	56	0	0	0	679,982,280	73,844,767
R1L	LOCAL REV OTHER	56	0	0	0	3,153,340,199	309,938,273
R1M	LOCAL REV TEXTBOOK	56	0	0	0	95,651,419	3,734,016
R1N	LOCAL REV SUMMER SCHOOL	56	0	0	0	32,137,083	2,100,822
STR1	LOCAL REV SUBTOTAL	56	0	0	0	32,255,408,399	4,980,474,074
R2	INTERMEDIATE REVENUE	56	0	0	0	354,395,131	35,629,773
R3	STATE REVENUE	53	0	3	12,876,593	39,293,076,276	5,481,745,161
R4A	FED REV DIRECT GRANTS	56	0	0	0	583,439,219	66,321,919
R4B	FED REV THRU STATE	56	0	0	0	6,285,872,293	888,915,158
R4C	FED REV THRU INTERMEDIATE AGENCIES	56	0	0	0	114,485,630	11,010,425
R4D	FED REV OTHER SOURCES	56	0	0	0	242,383,350	32,561,567
STR4	FED REV SUBTOTAL	56	0	0	27,326,566	6,942,639,777	998,809,068
R5	REV FROM OTHER SOURCES	56	0	0	0	7,757,958,025	794,637,569
TR	TOTAL REVENUE FROM ALL SOURCES	56	0	0	58,326,066	69,342,920,795	11,202,993,157
E11	INSTR EXP SALARIES	56	0	0	19,648,295	23,880,538,763	3,901,839,343
E12	INSTR EXP EMP BENEFITS	56	0	0	2,810,374	12,447,964,699	1,504,678,449
E13	INSTR EXP PURCHASED SERVICES	56	0	0	12,572	2,688,847,457	272,460,985
E14	INSTR EXP TUITION	56	0	0	0	801,829,301	95,338,811
E15	INSTR EXP TUITION TO OTHER LEAS	56	0	0	0	2,647,629,488	146,037,073
E16	INSTR EXP SUPPLIES	56	0	0	18,771	1,651,067,518	238,771,574
E17	INSTR EXP PROPERTY	56	0	0	0	169,402,561	39,943,063
E18	INSTR EXP OTHER	56	0	0	0	249,571,997	25,017,016
STE1	INSTR EXP SUBTOTAL	56	0	0	26,065,341	38,596,637,853	6,038,106,178
E11A	INSTR EXP REGULAR PROGRAM SALARIES	55	1	0	11,612,312	17,076,582,010	2,604,295,770
E11B	INSTR EXP SPECIAL EDUCATION SALARIES	55	1	0	1,850,006	5,556,225,262	605,738,657
E11C	INSTR EXP VOCATIONAL SALARIES	52	4	0	428,814	763,772,177	109,846,401
E11D	INSTR EXP OTHER PROGRAMS SALARIES	53	3	0	572,084	2,360,114,440	187,105,631
E2	INSTR EXP TEXTBOOKS	45	11	0	186,717	267,825,178	51,641,799
E212	SUP EXP SALARY STUDENTS	56	0	0	0	2,145,838,527	356,412,137
E213	SUP EXP SALARY INSTR STAFF	56	0	0	2,539,438	2,097,707,942	263,203,305
E214	SUP EXP SALARY GEN ADMIN	56	0	0	511,538	412,654,531	83,813,990
E215	SUP EXP SALARY SCHOOL ADMIN	56	0	0	2,881,775	2,739,660,815	379,726,804
E216	SUP EXP SALARY OPER & MAINTENANCE	56	0	0	496,314	2,292,730,308	320,266,339
E217	SUP EXP SALARY STUDENT TRANSP	56	0	0	0	676,786,005	137,329,060
E218	SUP EXP SALARY OTHER SERVICES	56	0	0	1,032,391	1,417,018,861	154,541,948
TE21	SUP EXP SALARY SUBTOTAL	56	0	0	9,827,110	11,521,951,726	1,695,293,583
E222	SUP EXP EMP BENEFITS STUDENTS	56	0	0	0	746,671,095	131,300,161
E223	SUP EXP EMP BENEFITS INSTR STAFF	56	0	0	204,940	728,980,598	93,718,734
E224	SUP EXP EMP BENEFITS GEN ADMIN	56	0	0	102,553	254,674,153	34,528,687
E225	SUP EXP EMP BENEFITS SCHOOL ADMIN	56	0	0	436,295	998,760,717	138,413,225
E226	SUP EXP EMP BENEFITS OPER & MAINTENANCE	56	0	0	64,615	1,042,932,542	137,807,421
E227	SUP EXP EMP BENEFITS STUDENT TRANS	56	0	0	0	250,083,447	58,903,181
E228	SUP EXP EMP BENEFITS OTHER SERV	56	0	0	173,864	613,234,722	66,504,812
TE22	SUP EXP EMP BENEFITS SUBTOTAL	56	0	0	1,801,213	4,497,444,325	661,176,220
E232	SUP EXP PURCH SERV STUDENTS	56	0	0	0	343,901,438	53,245,554
E233	SUP EXP PURCH SERV INSTR STAFF	56	0	0	387,119	563,154,955	63,833,529
E234	SUP EXP PURCH SERV GEN ADMIN	56	0	0	2,950	372,571,567	64,439,767
E235	SUP EXP PURCH SERV SCHOOL ADMIN	56	0	0	0	194,410,463	17,399,819
E236	SUP EXP PURCH SERV OPER & MAINTENANCE	56	0	0	496,639	1,600,190,829	277,581,907
E237	SUP EXP PURCH SERV STUDENT TRANSP	56	0	0	0	1,921,853,057	180,752,549
E238	SUP EXP PURCH SERV OTHER SERV	56	0	0	0	544,409,537	84,160,059
TE23	SUP EXP PURCH SERV SUBTOTAL	56	0	0	4,030,624	4,720,783,049	741,413,183

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2014—Continued

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
E242	SUP EXP SUPPLIES STUDENTS	56	0	0	\$0	\$70,620,656	\$10,141,586
E243	SUP EXP SUPPLIES INSTR STAFF	56	0	0	169,962	196,414,435	32,008,883
E244	SUP EXP SUPPLIES GEN ADMIN	56	0	0	66,737	21,905,297	4,288,091
E245	SUP EXP SUPPLIES SCHOOL ADMIN	56	0	0	0	70,102,669	8,045,570
E246	SUP EXP SUPPLIES OPER & MAINTENANCE	56	0	0	29,021	1,764,849,611	216,037,357
E247	SUP EXP SUPPLIES STUDENT TRANSP	56	0	0	0	252,680,023	47,670,516
E248	SUP EXP SUPPLIES OTHER SERV	56	0	0	0	127,667,439	19,647,492
TE24	SUP EXP SUPPLIES SUBTOTAL	56	0	0	956,651	2,442,861,780	337,839,495
E252	SUP EXP PROPERTY STUDENTS	56	0	0	0	5,500,690	1,372,664
E253	SUP EXP PROPERTY INSTR STAFF	56	0	0	0	118,267,836	13,562,051
E254	SUP EXP PROPERTY GEN ADMIN	56	0	0	0	14,657,688	1,546,116
E255	SUP EXP PROPERTY SCHOOL ADMIN	56	0	0	0	6,915,153	1,414,479
E256	SUP EXP PROPERTY OPER & MAINTENANCE	56	0	0	0	216,164,590	23,278,520
E257	SUP EXP PROPERTY STUDENT TRANSP	56	0	0	0	141,501,664	24,242,080
E258	SUP EXP PROPERTY OTHER SERV	56	0	0	0	73,394,566	14,682,582
TE25	SUP EXP PROPERTY SUBTOTAL	56	0	0	0	410,813,100	80,098,491
E262	SUP EXP OTHER STUDENTS	56	0	0	0	87,974,894	4,439,063
E263	SUP EXP OTHER INSTR STAFF	56	0	0	0	33,834,933	3,809,668
E264	SUP EXP OTHER GEN ADMIN	56	0	0	0	100,806,144	13,584,160
E265	SUP EXP OTHER SCHOOL ADMIN	56	0	0	0	31,611,336	2,899,290
E266	SUP EXP OTHER OPER & MAINTENANCE	56	0	0	0	148,201,443	7,371,433
E267	SUP EXP OTHER STUDENT TRANSP	56	0	0	0	106,017,606	4,349,985
E268	SUP EXP OTHER OTHER SERV	56	0	0	0	245,111,029	18,219,939
TE26	SUP EXP OTHER SUBTOTAL	56	0	0	1,446,731	342,674,886	54,673,536
STE22	SUP EXP SUBTOTAL STUDENTS	56	0	0	76,234	3,278,052,987	555,538,501
STE23	SUP EXP SUBTOTAL INSTR STAFF	56	0	0	5,074,390	3,589,173,599	456,574,118
STE24	SUP EXP SUBTOTAL GEN ADMIN	56	0	0	984,190	1,074,519,643	200,654,694
STE25	SUP EXP SUBTOTAL SCHOOL ADMIN	56	0	0	3,549,001	4,005,068,673	546,484,707
STE26	SUP EXP SUBTOTAL OPER & MAINTENANCE	56	0	0	3,071,026	6,314,023,242	959,064,456
STE27	SUP EXP SUBTOTAL STUDENT TRANSP	56	0	0	801,153	2,788,007,977	429,005,291
STE28	SUP EXP SUBTOTAL OTHER SERV	56	0	0	1,206,255	2,707,857,014	343,074,249
STE2T	SUP EXP TOTAL SUPPORT SERVICES	56	0	0	18,425,218	21,929,056,868	3,490,396,017
E3A11	NONINSTR SERV FOOD SERV SALARIES	56	0	0	434,259	793,653,981	121,540,493
E3A12	NONINSTR SERV FOOD SERV EMP BENEFITS	56	0	0	25,152	368,452,717	49,264,212
E3A13	NONINSTR SERV FOOD SERV PURCH SERV	56	0	0	0	245,319,202	42,098,436
E3A14	NONINSTR SERV FOOD SERV SUPPLIES	56	0	0	766,777	1,352,968,268	190,865,809
E3A2	NONINSTR SERV FOOD SERV PROPERTY	56	0	0	0	53,067,844	6,438,209
E3A16	NONINSTR SERV FOOD SERV OTHER	56	0	0	0	32,557,759	4,366,177
E3A1	NONINSTR SERV FOOD SERV SUBTOTAL	56	0	0	8,480,985	2,620,730,867	408,135,128
E3B11	NONINSTR SERV ENTERPRISE SALARIES	56	0	0	0	88,639,048	5,686,910
E3B12	NONINSTR SERV ENTERPRISE EMP BENEFITS	56	0	0	0	36,651,842	1,936,865
E3B13	NONINSTR SERV ENTERPRISE PURCH SERV	56	0	0	0	69,190,385	3,333,610
E3B14	NONINSTR SERV ENTERPRISE SUPPLIES	56	0	0	0	117,335,361	5,731,581
E3B2	NONINSTR SERV ENTERPRISE PROPERTY	56	0	0	0	16,144,423	660,338
E3B16	NONINSTR SERV ENTERPRISE OTHER	56	0	0	0	122,827,323	3,951,849
E3B1	NONINSTR SERV ENTERPRISE SUBTOTAL	56	0	0	0	272,148,847	20,640,816
STE3	NONINSTR SERV TOTAL	56	0	0	8,593,397	2,782,802,114	428,775,943
E4A1	DIRECT PROG SUP TEXTBOOKS	56	0	0	0	0	0
E4A2	DIRECT PROG SUP TEXTBOOKS (PROPERTY)	56	0	0	0	0	0
E4B1	DIRECT PROG SUP TRANSPORT	56	0	0	0	0	0
E4B2	DIRECT PROG SUP TRANSPORT (PROPERTY)	56	0	0	0	0	0
E4C1	DIRECT PROG SUP EMP BENEFITS	56	0	0	0	0	0
E4C2	DIRECT PROG SUP EMP BENEFITS (PROPERTY)	56	0	0	0	0	0
E4D	DIRECT PROG SUP PRIVATE SCHOOL STUDENT	56	0	0	0	159,177,603	5,858,085
E4E1	DIRECT PROG SUP OTHER	56	0	0	0	0	0
E4E2	DIRECT PROG SUP OTHER (PROPERTY)	56	0	0	0	0	0
STE4	DIRECT PROG SUP SUBTOTAL	56	0	0	0	0	0
TE5	CURRENT EXPENDITURES	56	0	0	62,501,895	61,050,893,703	9,957,278,138
E61	FACILITIES AQUISITION NONPROPERTY	56	0	0	0	5,428,148,366	603,809,228
E62	FACILITIES AQUISITION PROPERTY (LAND & BLDS)	56	0	0	0	230,798,996	59,020,944
E63	FACILITIES AQUISITION PROPERTY (EQUIPMENT)	56	0	0	0	317,295,239	41,329,546
STE6	FACILITIES AQUISITION NONPROPERTY & PROPERTY	56	0	0	0	5,809,559,187	704,159,718

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2014—Continued

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
E7A1	OTHER USE DEBT SERVICE INTEREST	56	0	0	\$0	\$3,072,123,683	\$306,339,965
E7A2	OTHER USE DEBT SERV REDEMPTION	56	0	0	0	2,987,827,814	515,527,707
STE7	OTHER USE DEBT SERV SUBTOTAL	56	0	0	0	5,506,047,041	821,867,672
E81	COMM SERV NONPROPERTY	56	0	0	0	383,443,746	56,079,748
E82	COMM SERV PROPERTY	56	0	0	0	14,736,827	664,056
E9A	DIRECT COST PROG NONPUB SCHOOL	56	0	0	0	460,293,867	20,582,728
E9B	DIRECT COST PROG ADULT ED	56	0	0	0	406,766,527	32,461,058
E9C	DIRECT COST PROG COMM COLLEGE	56	0	0	0	28,150,059	724,553
E9D	DIRECT COST PROG OTHER	56	0	0	0	1,342,099,294	26,530,809
E91	DIRECT COST PROG PROPERTY	56	0	0	0	67,721,429	1,868,056
STE9	DIRECT COST PROG SUBTOTAL	56	0	0	0	2,044,721,281	80,299,147
TE10	PROPERTY TOTAL	56	0	0	0	1,047,847,887	230,022,703
TE11	TOTAL EXPENDITURES FOR EDUCATION	56	0	0	62,617,849	67,885,439,945	10,927,488,964
X12C	EXCLUS FOR PL 100 297 TITLE I	56	0	0	0	1,452,537,298	219,165,797
X12D	EXCLUS FOR PL 100 297 TITLE I CO	56	0	0	0	389,374,830	40,844,687
X12E	EXCLUS FOR PL 100 297 TITLE V	56	0	0	0	18,023,959	374,000
X12F	EXCLUS FOR PL 100 297 TITLE V PART A CO	56	0	0	0	37,237,696	893,526
TX12	TOTAL EXCLUS FOR PL 100 297	56	0	0	856,357	2,426,054,325	467,445,869
NCE13	NET CURRENT EXPENDITURES	56	0	0	61,429,282	58,911,880,495	9,489,832,268
ADA	ADA (STATE AND NCES DEFINITION)	56	0	0	9,545	6,048,363	843,731
A14A	ADA (STATE DEFINITION)	27	0	29	119,381	6,048,363	1,178,528
A14B	ADA (NCES DEFINITION)	29	0	27	9,545	1,670,887	532,024
PPE15	PER PUPIL EXPENDITURES	56	0	0	4,715	21,504	11,496
MEMBR13	STUDENT MEMBERSHIP	55	1	0	10,638	6,312,623	918,172
ARRASTE1	INSTRUCTIONAL EXP FROM ARRA	56	0	0	0	170,589,410	8,338,981
ARRATE5	TOTAL CURRENT EXP FROM ARRA	56	0	0	0	213,022,238	15,528,078
ARRAE81Z	COMM SERV NONPROPERTY FROM ARRA	56	0	0	0	962,876	74,378
ARRATE10	PROPERTY EXP FROM ARRA	56	0	0	0	6,512,623	543,251
ARRASTE6	SCHOOL CONSTRUCTION EXP FROM ARRA	56	0	0	0	41,404,472	773,892
ARRATLEIZ	EXP FROM TITLE I UNDER ARRA	55	1	0	0	29,240,684	2,913,983
ARRASTE4	DIRECT PROG SUP EXP FROM ARRA	56	0	0	0	1,327,415	25,315

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2014, provisional version 141a file.

Appendix H—State Notes

The following notes describe known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2014 (FY 14). 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 Instruction, Tuition Payments Outside the State (E14) is due to a payment to Limestone County for their part of the vocational center. No payment was recorded in FY 2013. The FY 2014 expenditures include payment for FY 2013 and FY 2014.
- The increase in General Administration Support Services, Other Expenditures (E264) is the result of an increased indirect cost rate applied to Child Nutrition Programs. The increase in the indirect cost rate resulted from increased indirect costs in FY 2012 since these costs (mostly operations and maintenance) were charged in the previous year as direct cost to ARRA Fiscal Stabilization.

Alaska

Fiscal Year: July 1–June 30

Notes:

- Alaska does not have the ability to estimate property tax. A portion of the amount reported for Other Local Government Non-Property Tax (R1D) was distributed to Other Local Government, Property Tax (R1C).
- There was a significant increase in Other Revenue from Local Sources (R1L), with 60% of districts seeing an increase in FY 2014.
- Student Support Services, Supplies (E242) increased by 33% over the prior year. There were increases in 60% of districts. The largest increase was in the Fairbanks North Star Borough School District, with an increase of \$1.1M. Fairbanks School District's expenses went from \$435K in FY2013 to \$1.5M in FY 2014, primarily from state sources.
- Instruction Support Services, Supplies (E243) decreased from the prior year. The largest decreases were in the Anchorage and Lower Kuskokwim School Districts, with decreases of \$2.7M and \$1.3M respectively.
- Operations and Maintenance Support Services, Property (E256) increased because of a significant increase within the Kenai Peninsula Borough School District. Their Operating Fund increased by \$1M FY 2014.
- Facilities Acquisition & Construction Services, Non-Property Expenditures (E61) had increases in most districts. The two largest increases occurred in Mat-Su Borough and Anchorage School Districts, with increases of \$33.8M, \$17.8M, respectively.
- For Property Expenditures (E62) under Facilities Acquisition & Construction Services, the largest decrease was in the Juneau School District, which went from \$19.5M in FY2013 to \$4.3M in FY 2014.
- Due to the sunset of ARRA funds, Alaska no longer has expenditures for Expenditures for Title I reported under section XII (ARRATLEIZ) in FY 2014.

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Arizona

Fiscal Year: July 1–June 30

Notes:

- Statewide Title I Revenues decreased by \$25.5M.
- Statewide Impact Aid Revenues decreased by \$28.3M.

Arkansas

Fiscal Year: July 1–June 30

Notes:

- Revenue from Local Sources, Other Local Government Units - Non Property Tax (R1D) increased from the prior year. Gosnell School District accounts for this increase. For several years, Gosnell received miscellaneous funds (payment in lieu of taxes) under a distribution schedule favorable to Gosnell in the state foundation funding aid calculation. Act 322 of 2013 changed the miscellaneous funds calculation and as a result, the former favorable distribution schedule would no longer benefit Gosnell in the state foundation funding formula. Gosnell was able to collect all miscellaneous funds in a year (calendar year 2013) that would not affect the state foundation funding formula.
- Other Sources of Revenue (R5) increased from the prior year. Districts are refinancing old bond issues to take advantage of lower interest rates.
- Arkansas Department of Education has not received any ARRA Title I funds in the last two fiscal years. All funds were liquidated prior to FY 2013.

California

Fiscal Year: July 1–June 30

Notes:

- In California, revenues for District Activities (R1K) are typically collected and managed by student organizations rather than by school districts. Incidental revenues that school districts do collect for District Activities are reported as Other Revenue from Local Sources (R1L).
- California LEAs do not collect tuition from students to attend summer school (R1N).
- California LEAs do not derive revenues from the sale or rental of textbooks (R1M).
- The Percentage of Total Revenue (TR) coming from Federal Revenue (STR4) is substantially different from FY 2013 due to a decrease in NCLB Title I – Part A funding, NCLB ARRA Title I – School Improvement Grant, and Head Start funding.
- Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (E15) expenditures increased from the prior year. The increased expenditures were mainly due to the change in accounting for certain school district students served in programs operated by county offices of education (COEs) (for example, opportunity programs and some special education classes). Formerly, funding for district students served by a COE was automatically redirected to the COE. Under the new Local Control Funding Formula that California implemented in 2013–14, funding is now apportioned to the district of residence and the district then pays tuition to the COE.
- The increases in Instruction, Supplies (E16), Instruction Support Services, Supplies (E243) and Instruction Support Services, Property (E253) expenditures were mainly due to the increase in activities concerned with the implementation of the Common

Appendix H—State Notes

Core state standards. One-time funding was provided to school districts in FY 2014 to support the integration of academic content standards in instruction.

- Instruction, Property (E17) expenditures increased from the prior year. The increased expenditures were mainly due to the increase in activities for improving energy efficiency and creating clean energy jobs.
- Operation and Maintenance Support Services, Property (E256) expenditures increased from the prior year. The increased expenditures were mainly due to the increase in purchasing equipment and equipment replacement for operation purposes.
- Student Transportation Support Services, Property (E257) expenditures increased from the prior year. The increased expenditures were mainly due to the increase in purchasing equipment and equipment replacement for student transportation.
- Other Support Services, Property (E258) expenditures increased from the prior year. The increased expenditures were mainly due to the increase in purchasing equipment and equipment replacement for central data processing services.

Colorado

Fiscal Year: July 1–June 30

- Student Transportation Support Services, Property (E257) increased from FY 2013 to FY 2014 due to purchase/lease agreements of vehicles in Denver and Northglenn/Thornton.
- Debt Service, Other Uses subtotal (STE7) decreased due to a decrease in Certificate of Participation and Bonds for Denver.

Connecticut

Fiscal Year: July 1–June 30

Notes:

- Connecticut does not collect data from local school districts for District Activities (R1K).
- A number of districts received additional funding to purchase property to support Connecticut's effort to reduce the gap in student achievement among various groups of students.

Delaware

Fiscal Year: July 1–June 30

Notes:

- Federal Sources of Revenue Subtotal (STR4) decreased due to ARRA funding ending.
- Delaware has not collected Tuition from Individuals (R1E) for several years.

District of Columbia

Fiscal Year: October 1–September 30

Notes:

- In FY 2014, the LEAs did not report any expenses for Enterprise Operations, Supplies (E3B14). In FY 2013, Maya Angelou PCS reported the majority of the funds in this budget category.

Appendix H—State Notes

- In FY 2014, the LEAs did not report any expenses for Enterprise Operations, Property (E3B2). In FY 2013, Imagine Southeast reported the total amount listed in this budget category.

Florida

Fiscal Year: July 1–June 30

Notes:

- The increase in Other Sources of Revenue (R5) is due to a significant increase reported in Debt Service Funds--Issuance of Bonds by four school districts and significant increase also reported in Capital Project Funds--Proceeds of Lease-Purchase Agreements by two school districts.

Georgia

Fiscal Year: July 1–June 30

Notes:

- Earnings on Investments (R1I) decreased from prior year. Investment income continues to decline as districts continue to use reserves and investment savings to finance current operations. Georgia school districts are limited to Bank CD's and Government Bonds for investment purposes (Federally Insured Investments).
- Instruction, Property (E17) increased because multiple districts added equipment (other than buses) and computer equipment purchases/upgrades after years of little to no expenditures.
- School Administration Support Services, Property (E255) increased due to an increase in computer purchases.
- Operation and Maintenance Support Services, Property (E256) increased nearly \$5M over the prior year amount due to Building Acquisition, Construction & Improvements. The increase was mostly in Capital Project expenditures using the funds received from Bond Issue Revenues.
- Student Transportation Support Services, Employee Benefits (E227) increased \$29.6M. The state funded health insurance plan for transportation employees saw an increase in employer costs.
- Facilities Acquisition and Construction, Property Expenditures (E62) increased \$50M. This category is made up of Land Acquisition and Improvements. The increase is directly related to the increase in Other Sources of Revenue (R5) this year.
- Direct Cost Programs, Adult Education (E9B) expenditures have been declining for 10 years. This decline attributed to one less district participating in FY 2014.

Hawaii

Fiscal Year: July 1–June 30

Notes:

- Hawaii does not charge Tuition from Individuals (R1E).
- Grants-in-Aid Direct from the Federal Government (R4A) declined due to a decrease in Impact Aid grant revenue received in FY 2014.
- The decrease in Local Sources of Revenue Subtotal (STR1) is mainly due to a decline in school lunch revenue. In FY 2014, more students qualified for "free" meals (federal reimbursement) and the "paid" student category decreased. As such, school lunch

Appendix H—State Notes

revenue collected from students decreased and federal reimbursements from USDA increased.

- The decrease for Federal Sources of Revenue Subtotal (STR4) is due to a combination of a decrease in Impact Aid grants and an increase in USDA grants.
- The increase in Instruction, Supplies (E16) is due to an increase in textbook purchases in FY 2014.

Idaho

Fiscal Year: July 1–June 30

Notes:

- The largest dollar increase in revenues was a \$26.9M increase in Revenue from Local Sources, Property Tax (R1A). The passage of local supplemental levies, plant facility levies and bond levies is controlled at the local school district level.
- The second largest increase in revenues was a \$12.9M increase in Other Sources of Revenue (R5), which includes proceeds from bond issues. Bonded debt increased from \$1.25 billion in FY 2013 to \$1.32 billion in FY 2014.
- Instruction Support Services, Property (E253) increased from the prior year. The Idaho Public Schools appropriation for technology related items increased over \$1 million from FY 2013 to FY 2014.
- State Per Pupil Expenditure (PPE15) decreased from the prior year. Current expenditures increased approximately 1% yet average daily attendance increased by 2%.

Illinois

Fiscal Year: July 1–June 30

Notes:

- Direct Program Support, Employees Benefits for Public School Employees (E4C1) was not reported correctly in prior years. It is now being reported correctly.

Indiana

Fiscal Year: July 1–June 30

Notes:

- Grants-in-Aid from the Federal Government Through the State (R4B) as well as Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C) decreased from FY 2013 to FY 2014, which caused a decrease in federal sources of revenue for FY 2014. The decrease in federal sources of revenue for FY 2014 caused the percentage of total revenue coming from federal revenue to be substantially different from the prior year because local, intermediate, and state revenue for the same period remained relatively constant.

Iowa

Fiscal Year: July 1–June 30

Notes:

- Title I Carryover Expenditures (X12D) increased due to a few districts that had large carryover budgets in FY 2014.

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Kansas

Fiscal Year: July 1–June 30

Notes:

- The decrease in Other Sources of Revenue (R5) reflects bonds issued during the FY 2014 school year. With potential funding cuts to capital improvement (bond and interest) state aid, many districts pursued bond elections to be grandfathered in at the higher aid rate.

Kentucky

Fiscal Year: July 1–June 30

Notes:

- The increase in Revenue from Local Sources, District Activities (R1K) is due to better tracking of district activity funds beginning in FY 2014. This change increased the amount reported from prior years and should continue to increase as all districts choose to report the district activities in these funds.
- Student Transportation Support Services, Property (E257) increased more than \$11M from the prior year. Districts had an increase of expenditures for bus purchases in FY 2014 over FY 2013.

Louisiana

Fiscal Year: July 1–June 30

Notes:

- The increase in Revenue from Local Sources, District Activities (R1K) is due to programs being offered at new charter schools and increased participation in existing programs in FY 2014.
- The scholarship program was expanded in FY 2014. This attributed to an increase in Instruction, Tuition Payments (E14).
- Several LEAs received an increase in grant funding; therefore had more funds available to spend on Instruction Support Services, Purchased Services (E233).
- The increase in Student Transportation Support Services, Property (E257) is due to the purchase of buses by several LEAs in FY 2014.
- The increase in Other Support Services, Property is due to several LEAs upgrading their technology infrastructure in FY 2014.
- Due to the loss of federal grants, several LEAs reduced or eliminated the Adult Education (E9B) programs.

Maine

Fiscal Year: July 1–June 30

Notes:

- Federal Revenue declines are attributable to two major areas: 1) Elimination of Ed Jobs funding (represents a \$1.9M change from prior year) and less Federal Child Nutrition revenue due to lower student participation rates (represents a \$3.2M decline from prior year).

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Maryland

Fiscal Year: July 1–June 30

Notes:

- Maryland does not report Revenue from Local Sources, District Activities (R1K). Revenue generated from student activities are not controlled and managed by the school districts. These funds are managed and controlled by student organizations, and are not reported.
- Approximately \$11.5M of the increase in Instruction, Other (E18) is related to a change in the way the state pays for teacher retirement. Prior to FY 2013, the state paid the full teacher retirement cost as an on-behalf payment to the State Retirement Agency (NPEFS item E4C1). The State Budget Reconciliation and Financing Act (BRFA) of 2012 shifted the cost to the Local Units of Government over a 4-year phase-in period. During this period E4C1 cost will decrease and other areas will increase. In addition, there was an increase of about \$1 million in local fund instructional expenditures.
- The bulk of the increase in School Administration Support Services, Other (E265) and Operations and Maintenance Support Services, Other (E266) involved local appropriation funding in special education personnel costs.
- The increase in Other Support Services, Other (E268) is related to the state teacher retirement funding shift and involves increases for 15 LEAs – most notably Montgomery, Frederick, and Prince George’s counties.

Massachusetts

Fiscal Year: July 1–June 30

Notes:

Michigan

Fiscal Year: July 1–June 30

Notes:

- The decrease in Other Support Services, Other (E268) is due to some of Michigan’s larger districts reporting decreases in redemption of bonds, loans, and capital leases, interest on debt, and other financing and debt expenditures.
- Michigan continues to experience a slight decline in K-12 enrollment.

Minnesota

Fiscal Year: July 1–June 30

Notes:

- The decline in Revenue from Local Sources, Property Tax (R1A) revenue is attributed to a \$551M decrease in "property tax shift recognition revenue" from FY 2013 to FY 2014.
- The increase in General Administration Support Services, Supplies (E244) from FY 2013 to FY 2014 is mainly attributed to a \$2.8M increase in expenditures for non-instructional computer software and software licensing, primarily by 6 school districts.
- The increase in General Administration Support Services, Property (E254) from FY 2013 to FY 2014 is mainly attributed to an \$8.5M increase in expenditures for

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technology equipment and software (also includes telecommunication transmission equipment such as fiber optic cables, repeaters, transmitters, receivers, and antennas), primarily by 16 school districts.

Mississippi

Fiscal Year: July 1–June 30

Notes:

- Total Revenue (TR) coming from Revenue from Federal Sources (STR4) is substantially different due to a reduction of Unrestricted Grants-in-aid from Federal Sources.
- Student Transportation Support Services, Property (E257) increased due to school districts making large bus purchases.
- Districts purchased more property and supplies in FY 2014 than in FY 2013. These purchases caused an increase in Other Support Services, Supplies (E248) and Other Support Services, Property (E258).

Missouri

Fiscal Year: July 1–June 30

Notes:

- Instruction, Tuition Payment Outside the State (E14) and Tuition and Voucher Payments to Other LEAs and Charter Schools within the state (E15) increased in FY 2014. These increases are largely due to districts in the state that became unaccredited in the 2013-2014 school year, which per statute are required to pay tuition for any resident student who attends an accredited school.
- The increase in Other Support Services, Supplies (E248) is due to an increase in supplies for Central Office Support Services.
- The increase in Other Support Services, Property (E258) is due to an increase in property for Central Office Support Services and Other Supporting Services.

Montana

Fiscal Year: July 1–June 30

Notes:

- Other Sources of Revenue (R5) increased significantly due to the sale of bond premiums by several school districts.
- Operations and Maintenance Support Services, Property (E256) increased significantly. In 2013 the 63rd Montana Legislature passed SB175. One of the provisions in the bill allowed for oil and natural gas production tax revenue to be deposited into district budgeted funds based on the needs determined by the district school board rather than the ratio of mills in these funds. A consequence of that legislation is that revenues may be increased in certain funds and used for expenditures that are different from what was once expected. A portion of this change is attributed to expenditure increases in the Building Reserve Fund (Fund 61), of approximately \$2.5M as well as increased expenditures in the Flexibility Fund (Fund 29) or approximately \$1.1M. The remainder of increase is spread over multiple other funds and do not appear to be unusual increases when reviewed individually.

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Nebraska

Fiscal Year: September 1–August 31

Notes:

- The decrease in Revenue from Federal Sources, Grants-in-Aid Direct from the Federal Government (R4A) is the result of a decrease in revenue from Impact Aid and E-Rate Program.

Nevada

Fiscal Year: July 1–June 30

Notes:

- The increase in Instruction Support Services, Supplies (E243) is due to technology purchased for classrooms in the largest district, Clark County, in FY 2014.
- There was a large increase in Student Transportation Support Services, Property (E257) due to Clark County purchasing school buses in FY 2014.

New Hampshire

Fiscal Year: July 1–June 30

Notes:

- Revenue from Local Sources, Other Revenue from Local Sources (R1L) increased due in large part to \$12M in refunds due to school districts from a court case involving school districts and municipalities from a property and liability trust pool settlement.
- New Hampshire has seen a steady decline in recent years in school age population resulting in a lower Average Daily Attendance number.

New Jersey

Fiscal Year: July 1–June 30

Notes:

- Revenue from Local Sources, Textbook Revenues was \$0 in FY 2013. In FY 2014, one district reported \$2.5M for sales/leaseback of textbooks.

New Mexico

Fiscal Year: July 1–June 30

Notes:

- The increase in Other Sources of Revenue (R5) is due to New Mexico having more districts with more capital needs, therefore they sold more bonds.
- The increase in Student Transportation Support Services, Property (E257) is due to the purchase of buses.

New York

Fiscal Year: April 1–March 31

Notes:

- The decline in Other Sources of Revenue (R5) is due to a decline in Proceeds of Advanced Refunding Bonds from \$2.1B to \$733M.
- The increase in School Administration Support Service, Other (E265) is due to one account that was flagged as an exclusion and was not included in any of the totals on

Appendix H—State Notes

NPEFS in prior years. In FY 2014, the crosswalk table was modified to include this account.

- The increase in Other Support Services, Employee Benefits (E228) is due to new fringe benefit allocation percentages for this category.

North Carolina

Fiscal Year: July 1–June 30

Notes:

- North Carolina’s chart of accounts does not identify District Activities (R1K) therefore they cannot be reported.
- Student Transportation Support Services, Property (E257) includes purchase of vehicles as the main component of this category and it increased in FY 201 by \$ 47M. A similar increase did not follow in FY 2014. Dollar expenditures in this category usually fluctuate from year to year.
- While there was a minor increase in the net expenditures, the ADA increased as well. Since ADA is the formula's denominator, it has caused a slight decrease of State Per Pupil Expenditures (PPE15) for FY 2014.

North Dakota

Fiscal Year: July 1–June 30

Notes:

- Revenue from State Sources (R3) increased from the prior year. In 2013-14, the state implemented a K-12 funding formula tied to the cost of providing an adequate education and funded it with a combination of state and local sources. Local property tax levy authority was decreased significantly to provide property tax relief with statewide taxes making up the difference. State appropriations were increased \$200 million over the prior year to fund the program.
- Other Sources of Revenue (R5) increased from the prior year. Districts have more new building projects to support capacity issues directly related to the recent explosion in oil production in the state. In FY 2013 twelve districts issued bonds for building projects averaging \$4.6M. In FY 2014 that increased to twenty-two districts with projects averaging \$10.4M.
- Local property taxes (R1A) decreased by \$70M due to legislative changes to property tax levy authority.

Ohio

Fiscal Year: July 1–June 30

Notes:

- There was a drop in total federal revenue sources due to a drop in federal grants-in-aid.
- Instruction Support Services, Salaries (E213) and Instruction Support Services, Employee Benefits (E223) have been steadily dropping over the past few years.
- Instruction Support Services, Other (E263) decreased due to significant reduction in spending on County Board of Education Contributions.

Appendix H—State Notes

Oklahoma

Fiscal Year: July 1–June 30

Notes:

- Other Revenue from Local Sources (R1L) increased due to local student activities fund raising revenues increasing from the prior year.
- The percentage of Total Revenue (TR) coming from Federal Revenue (STR4) is substantially different from the prior year due to federal sequestration.
- Other Support Services, Supplies (E248) increased due to many schools passing bond issues to purchase new technology supplies for all students such as iPads, laptop computers, etc.

Oregon

Fiscal Year: July 1–June 30

Notes:

- Oregon's recovery from the great recession is resulting in a decrease in federal revenue especially Title I funding.
- The increase in Facilities Acquisition & Construction Services, Property Expenditures (E62) is due to more school districts reporting property expenditures. One district purchased land for their new school (\$10.6M).
- The decrease in Debt Service, Other Uses Subtotal (STE7) is due to Oregon's economic recovery generating an increase of funds, which school districts used to retire bonds in FY 2014.
- Oregon indicated that their fiscal data reported in NPEFS excluded prekindergarten programs. The NPEFS total student membership variable excluded prekindergarten membership.

Pennsylvania

Fiscal Year: July 1–June 30

Notes:

- Percentage of Total Revenue (TR) coming from Federal Revenue (STR4) difference when compared to FY 2013 is due to overall decreases in Federal Revenue received as reported by the LEAs; highly impacted by large decreases reported by Philadelphia.
- Three LEAs made large property purchases in the prior fiscal year, which caused the decrease in Direct Cost Programs, Property (E91) for FY 2014.

Rhode Island

Fiscal Year: July 1–June 30

Notes:

- The increase in Instruction Support Services, Employee Benefits (E223) is the result of the addition of our educational collaborative, significant benefit increases in two districts and a reclassification to further define coding more appropriately.
- With the inclusion of the Educational Collaborative this year, expenditures for Adult Education (E9B) increased since one of the collaboratives runs an adult education program.

Appendix H—State Notes

South Carolina

Fiscal Year: July 1–June 30

Notes:

- The decrease in Other Revenue from Local Sources (R1L) is due to a large reported amount for the SC Public Charter School District for FY 2013. In FY 2014, the SC Public Charter District only reported the revenue received from the SC Department of Education in the specific programs for the charter schools located in the Charter School District. Therefore, the amount recorded in FY 2014 for the SC Public Charter School District was \$0.

South Dakota

Fiscal Year: July 1–June 30

Notes:

- Other Sources of Revenue (R5) has a large increase from FY 2013 to FY 2014 due to a large number of debt issue proceeds.
- Federal Sources of Revenue (STR4) has decreased from FY 2013 to FY 2014 due to a decrease in impact aid revenue received by LEAS.

Tennessee

Fiscal Year: July 1–June 30

Notes:

- The increase in Other Revenue from Local Sources (R1L) is due to two districts that had an increase in contributions to build new schools.
- The decrease in Grants-in-Aid From the Federal Government Through the State (R4B) is a result of a decrease in Title I and Special Education Grants across the state.
- Other Sources of Revenue (R5) decreased because of a decrease in refunded debt by one county and a decrease in bonds issued by three counties.
- There was a large increase in Instruction Support Services, Property (E253). Due to a merge, Shelby Co/Memphis City had an increase of \$8.7M and Hamilton County had an increase of \$1M in other equipment expenses. These expenses include computers, desk, chairs, and replacement of equipment.
- Due to a merge, Shelby Co/Memphis City had an increase in central maintenance & repair of service Equipment of \$10M and contracted services of \$2.8M. These costs include expenses associated with maintaining equipment and contracted support services. This led to an increase in Other Support Services, Purchased Services (E238).
- The increase in Other Support Services, Property (E258) is due to equipment purchases by multiple districts.
- The decrease in Debt Service, Redemption of Principal (E7A2) is due to a decrease in school indebtedness across the board.

Texas

Fiscal Year: September 1–August 31

Notes:

- Other Sources of Revenue (R5) increased more than 50% from the prior year due to Issuance of Bonds increasing by \$2.3B.

Appendix H—State Notes

Utah

Fiscal Year: July 1–June 30

Notes:

- Revenue from Local Sources, District Activities (R1K) increased dramatically in one LEA by \$1.6M. One district operates an enterprise fund that had new contracts making an increase in revenue. In addition, the new charter schools and increases in charter school fees charged increased over the prior year.
- The increase in Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C) increased by almost exactly what the ARRA grants had accommodated in the previous year. It is our belief the LEAs shifted costs born by the ARRA grants in FY 2013 to the main grants in FY 2014 after ARRA funding had expired.
- One charter LEA changed to greatly expand their services and create several satellite locations, which increased General Administration Support Services, Purchased Services (E234).
- There was an increase in School Administration Support Services, Purchased Services (E235) because one charter management firm changed the way they handled the management fees and coded them to school administration instead of other support creating an increase of \$2.3M. There will also be a corresponding decrease in the purchased services in the other support contracted services.
- Enterprise Operations, Supplies (E3B14) increased significantly due to the increase of a federal contract to provide kits for the Army. The contract is held by one school district that operates a sheltered workshop for disabled adults in an enterprise fund.
- Direct Cost Programs, Non-Public School Programs (E9A) had a large decrease. Districts are attempting to code items correctly and this is an area where they were coding student activities items. We have been counseling them to correct the recording of these expenditures and several LEAs are heeding our guidance. This correction will probably take more than one or two years.

Vermont

Fiscal Year: July 1–June 30

Notes:

Virginia

Fiscal Year: July 1–June 30

Notes:

- School Administration Support Services, Other (E265) increased due to a division change in coding of school resource officers from Operations and Maintenance to Office of the Principal; this change is deemed appropriate as they are considered part of the leadership team and have a number of duties related to instruction.
- Student Transportation Support Services, Purchased Services (E237) increase is due to a change in reporting to separate capital lease payments for bus lease purchases.

Appendix H—State Notes

Washington

Fiscal Year: September 1–August 31

Notes:

- There was a decrease in Instruction, Property (E17) and Operations and Maintenance Support Services, Property (E256). Individual districts acquire property and capital outlay as needed each year. This amount can vary substantially annually based upon individual district needs. School districts are not required to report data that would explain these variances.

West Virginia

Fiscal Year: July 1–June 30

Notes:

- Instruction, Property (E17) increased due primarily to one school district having several large purchases of technology hardware for instructional use totaling approximately \$6M.

Wisconsin

Fiscal Year: July 1–June 30

Notes:

- There was a decrease in Other Support Services, Employee Benefits (E228) because districts that are funding post-employment benefits on a pay-as-you-go basis are required to code annual retiree benefits to this employee benefit account. There is no related expenditure for salaries reported.

Wyoming

Fiscal Year: July 1 – June 30

Notes:

- Debt Service, Other Uses Subtotal (STE7) decreased in FY 2014. Although the total debt outstanding has increased when comparing FY 2013 to FY 2014, reductions in principal have decreased during FY 2014. This is attributable to the fact that there was a bond refunding during FY 2013, which increased the amount reported in Debt Service, Redemption of Principal (E7A2). We expect the overall category to increase next year since construction projects are increasing.
- Wyoming indicated that their fiscal data reported in NPEFS excluded prekindergarten programs. The NPEFS total student membership variable excluded prekindergarten membership.

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 Revenue from State Sources (R3) reflects an increase in the local approved budget.
- The increase in Grants-in-Aid from the Federal Government Through the State (R4B) is due to school lunch carry over funds that accumulated in prior years. These funds

Appendix H—State Notes

were part of a negotiation with USDA to purchase new equipment. ASDOE also received funds for the construction of three classroom buildings.

- The Food Services Operations, Purchased Services (E3A13) decrease is due to a transition from the contracting of SODEXO for food services to the local operation of the food services program.
- The increase in Food Services Operation, Supplies is due to the contractual agreement with SODEXO ending, thus food was purchased directly by ASDOE.
- The increase in SPPE (PPE15) reflects larger expenditures and a slight reduction in ADA.

Guam

Fiscal Year: October 1–September 30

Notes:

- Guam had a reclassification of expense functions in FY 2014.
- There is a continued effort to outsource meal services, which resulted in a reduction of Food Services Operations, Supplies (E3A14).
- The large increase in Facilities Acquisition & Construction Services, Non-Property Expenditures (Construction) (E61) is due to a high school that expanded with the construction of additional buildings.
- The large increase in Facilities Acquisition & Construction Services, Property Expenditures (E62) is due to the acquisition of existing structures.
- Guam is an insular area and still receives Title V funds through their consolidated grant.

Commonwealth of the Northern Mariana Islands

Fiscal Year: October 1–September 30

Notes:

- The decrease in Employee Benefits across all function areas is due to some employees exiting the system.
- As an insular area, Commonwealth of the Northern Mariana Islands is allowed to carryover Title V funds.

Puerto Rico

Fiscal Year: July 1–June 30

Notes:

- The Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (R4C) were finished by December 2012; therefore the funds were ultimately received by the end of FY 2013. For FY 2014, no other funds under this category were received.
- The decrease in Average Daily Attendance (ADA) is due to a decrease in live births and alternative education choices such as home school.

Appendix H—State Notes

Virgin Islands

Fiscal Year: October 1–September 30

Notes:

- Direct Cost Programs, Adult Education (E9B) decreased due to the Virgin Islands Department of Education not receiving their usual federal allotment for the adult education program.

Appendix I—Survey Form

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

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

THE NATIONAL PUBLIC
EDUCATION FINANCIAL SURVEY

Fiscal Year 2014

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

RETURN COMPLETED FORM TO:

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1850-0067. The time required to complete this information collection is estimated to average 94 hours, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this survey, please write to: U.S. Department of Education, Washington, D.C. 20202-4651. If you have comments or concerns regarding the status of our individual survey, write directly to: U.S. Department of Education, National Center for Education Statistics, Elementary/Secondary and Libraries Studies Division, Washington, D.C. 20008-5651.

CERTIFICATION: I hereby certify that to the best of my knowledge and belief, the data reported in sections I-XV, below, constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of public law 97-35, as revised by the Elementary and Secondary Act of 1965.	
TYPE/PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL
TITLE	

Appendix I—Survey Form

SECTION 1

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

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

Appendix I—Survey Form

SECTION 2

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

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

INSTRUCTION, continued (1000)

Special Exhibit Items

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

Appendix I—Survey Form

SECTION 3A

II. SUPPORT SERVICES (2000)

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

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

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

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

Appendix I—Survey Form

SECTION 3B

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

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

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

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

Appendix I—Survey Form

SECTION 4

III. OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

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

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

SECTION 5

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

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

SECTION 6

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

VII. OTHER USES (5000) [Include debt service payments (principal and interest).]
--

Debt Service (5100)	Current Amount	Flag
1. Interest (832)		
2. Redemption of Principal (831)		
OTHER USES SUBTOTAL (5000)		

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

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

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

SECTION 7		
EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)	Current Amount	Flag
a. Tuition from Individuals (1310)		
b. Transportation Fees from Individuals (1410)		
c. Title I Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]		
d. Title I Carryover Expenditures		
e. Title V, Part A Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]		
f. Title V, Part A Carryover Expenditures [Include carryover expenditures from Title V, Part A (as defined in the No Child Left Behind Act of 2001).]		
g. Food Services Revenues (excluding Federal Reimbursements (1600-1650))		
h. District Activities Revenues (1700-1790)		
i. Textbook Revenues (1940)		
j. Summer School Revenues (1312)		
TOTAL EXCLUSIONS [Sum a-j.]		
NET CURRENT EXPENDITURES as defined by the Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297). [Subtract Total Exclusions from Current Expenditures.]		
AVERAGE DAILY ATTENDANCE (ADA)		
A. ADA as defined by state law		
B. ADA as defined by NCES		
STATE PER PUPIL EXPENDITURE		

Appendix I—Survey Form

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

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

American Recovery and Reinvestment Act of 2009 (ARRA)

a. Current expenditures for public elementary-secondary education instruction (function 1000, objects 100-600, 810, 890).		
b. Total current expenditures for public elementary-secondary education (functions 1000, 2000, 3100, 3200, objects 100-600, 810, 890).		
c. Current expenditures for community services, adult education and other programs outside of public elementary-secondary education (programs 500, 600, 800).		
d. Property expenditures (functions 1000-3200, object 700).		
e. School construction expenditures (function 4000, all objects).		
f. Expenditures for the Title I reported in Section 7d. Exclusions from Current Expenditures for State per Pupil Expenditures programs that were included in the data items above.		
g. Direct Program Support		