

# Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2014–15 (Fiscal Year 2015)

Provisional File Version 1a

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# Contents

	<b>Page</b>
Acknowledgments .....	iii
List of Tables .....	v
List of Exhibits .....	vi
I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2014–15 (Fiscal Year 2015), Provisional File Version 1a .....	1
II. User’s Guide .....	2
A. Survey Methodology .....	3
B. Imputations .....	8
C. Variations in the Survey Over Time .....	10
D. Fiscal Data Plan .....	11
E. State Notes .....	11
References .....	12
<b>Appendixes</b>	
Appendix A—Record Layout and Description of Data Items .....	A-1
Appendix B—Glossary .....	B-1
Appendix C—State Abbreviations and American National Standards Institute (ANSI) State Codes.....	C-1
Appendix D—Imputations and Edits List .....	D-1
Appendix E—Fiscal Data Plan Questions .....	E-1
Appendix F—Fiscal Data Plan Responses .....	F-1
Appendix G—Value Distribution and Field Frequencies.....	G-1
Appendix H—State Notes .....	H-1
Appendix I—Survey Form .....	I-1

## List of Tables

### Tables

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

- C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction: Fiscal year 2015 ..... C-1

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

- G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2015 ..... G-1
- G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2015 ..... G-5

## List of Exhibits

<b>Exhibits</b>	<b>Page</b>
<b>Appendix F—Fiscal Data Plan Responses</b>	
F-1. Fiscal data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2015 .....	F-1
F-2. Fiscal data plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal year 2015 .....	F-4
F-3. Fiscal data plan responses to questions 4.d through 4.e.2, by state or jurisdiction: Fiscal year 2015 .....	F-6
F-4. Fiscal data plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal year 2015 .....	F-8
F-5. Fiscal data plan responses to questions 5 through 6, by state or jurisdiction: Fiscal year 2015 .....	F-13
F-6. Fiscal data plan responses to questions 7 through 8, by state or jurisdiction: Fiscal year 2015 .....	F-15
F-7. Fiscal data plan responses to questions 8.a through 8.b, by state or jurisdiction: Fiscal year 2015 .....	F-20
F-8. Fiscal data plan responses to question 8.c, by state or jurisdiction: Fiscal year 2015 .....	F-22
F-9. Fiscal data plan responses to questions 9 through 11, by state or jurisdiction: Fiscal year 2015 .....	F-24
F-10. Fiscal data plan responses to questions 12 through 12.a, by state or jurisdiction: Fiscal year 2015 .....	F-27
F-11. Fiscal data plan responses to questions 12.b through 12.c, by state or jurisdiction: Fiscal year 2015 .....	F-30
F-12. Fiscal data plan responses to questions 12.d through 12.e, by state or jurisdiction: Fiscal year 2015 .....	F-32
F-13. Fiscal data plan responses to questions 13 through 13.b, by state or jurisdiction: Fiscal year 2015.....	F-34

F-14. Fiscal data plan responses to questions 14 through 14.a, by state or jurisdiction: Fiscal year 2015..... F-36

F-15. Fiscal data plan responses to question 14.b, by state or jurisdiction: Fiscal year 2015..... F-38



## **I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2014–15 (Fiscal Year 2015), 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) 2014–15, fiscal year 2015 (FY 15) conducted by the National Center for Education Statistics (NCES). It contains a brief description of the data collection, along with information required to understand and access the data file.

The Common Core of Data (CCD) is a national statistical program that collects and compiles administrative data from state education agencies (SEAs) covering the universe of all public elementary and secondary schools and school districts in the United States. NPEFS is one component of the CCD. The other components include nonfiscal, universe data (enrollment and staff data at the state, LEA and school levels), the School District Finance Survey (F-33), and the School-Level Finance Survey (SLFS). The principal users of CCD data are the federal government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public.

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

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

The NPEFS data are useful to (1) chief officers of 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 NPEFS. The data file is organized by state or jurisdiction and contains revenue data by funding source, expenditure data by function and object,<sup>1</sup> and average daily attendance (ADA) data. The NPEFS file also includes total student membership data collected by the State Nonfiscal Public Elementary/Secondary Education Survey<sup>2</sup>

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

<sup>2</sup> U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “State Nonfiscal Public Elementary/Secondary Education Survey Data” SY 2014–15, Membership (v. 1a).

## II. User's Guide

The FY 15 NPEFS data file contains 56 records (one for each state or jurisdiction). Each record contains 300 fields (4 record identification fields, 148 data fields, and 148 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)<sup>3</sup> state codes;
- Appendix D—state-by-state list of imputations and edits;
- Appendix E—fiscal data plan questions;
- Appendix F—state-by-state responses to the fiscal data plan questions;
- Appendix G—frequencies of imputation flags and minimum, maximum, and mean of numeric variables;
- Appendix H—fiscal year definitions and specific state notes; and
- Appendix I—the survey form.

### File Versions

NCES maintains strict version control of CCD files. The versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., “1” is the first release, “2” is the second release, etc.). The letter “a” also corresponds to a public release.<sup>4</sup> For school year 2014–15 (FY 15), 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 2014–15 (Fiscal Year 2015)* is the FY 15 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.

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<sup>3</sup> ANSI state codes replace the Federal Information Processing Standards (FIPS) state codes previously issued by the National Institute of Standards and Technology (NIST) for the 50 states, the District of Columbia, and the U.S. Island Areas. ANSI state code values map directly to the retired FIPS state code values.

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

## **File names**

The names of the FY 15 releases are as follows:

- Stfis15\_1a.txt (tab-delimited text file)
- Stfis15\_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, “15” stands for FY 15, 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 official<sup>5</sup> 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 15 NPEFS data collection opened on February 2, 2016 and closed on August 15, 2016. Upon receipt of a state’s submission, Census Bureau and NCES analysts review the data for

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<sup>5</sup> NCES requires that each Chief State School Officer designate in writing a certifying official to be responsible for authenticating the submission for 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, 2016 and August 15, 2017, 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”,<sup>6</sup> and true zero data remain as “0”.” The FY 15 NPEFS Reporting Instructions (NCES 2017) 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.<sup>7</sup> SPPE is calculated by dividing net current expenditures by average daily attendance (ADA).

NPEFS has two different types of pupil or student count data. Title I of the Elementary and Secondary Education Act of 1965 (as amended by Title I of the Improving America’s Schools Act of 1994) requires SEAs to collect and report ADA data. ADA is the average daily attendance for the school year. Pursuant to Title I of the Elementary and Secondary Education Act, SEAs report ADA data in accordance with state law. Average daily attendance is defined by state law or regulations.

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

<sup>7</sup> Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year (FY) 2015, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports” 80 *Federal Register* No. 246 (23 December 2015) pp 79871-72.

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.

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 (MEMBR14) from the State Nonfiscal Public Elementary/Secondary Education Survey collection for school year 2014-15. Membership is defined as the official, unduplicated student enrollment, including students both present and absent, excluding duplicate counts of students within a specific school or local education agency or students whose membership is reported by another school or LEA, on the school day closest to October 1. Because CCD membership is collected using a consistent definition for every state, NCES uses it, rather than average daily attendance, in the calculation of expenditures per pupil in the NPEFS reports.

### **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 NPEFS in order to collect and analyze data pertaining to Title I, Impact Aid, and other ED funds. The seven additional data items provide the necessary detail to report total ARRA expenditures and their functional allocations, such as for classroom instruction or school construction<sup>8</sup> (Office of the Federal Register 2009). NCES collected ARRA data in the NPEFS collection from FY 09-FY 14 pursuant to the American Recovery and Reinvestment Act.<sup>9</sup> As of FY 15, the ARRA data items were completely removed from NPEFS because the great majority of SEAs expended all ARRA funds, either through

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<sup>8</sup> "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.

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

formula or competitive grants.<sup>10</sup>

### **Employee Benefits Data**

NPEFS collects employee benefits for the functions of instruction, support services, and operation of noninstructional services. NPEFS respondents are currently reporting employee benefits, which are defined as the “Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefits payments and although not directly paid to employees, nevertheless are part of the cost of personal services.”<sup>11</sup> The definition of employee benefits is derived from the NCES school finance accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). NPEFS does not collect actuarially determined annual required contributions;<sup>12</sup> accrued annual requirement contribution liability,<sup>13</sup> or the actuarial value of pension plan assets.<sup>14</sup>

### **Use of Crosswalk Software**

Since the FY 89 data collection, the Census Bureau has been utilizing “crosswalk” software to assist states in their reporting and to improve the comparability of data across states. This software converts a state’s existing accounting reports to uniform federal standards, as described in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). The following states used crosswalk software provided by NCES in the FY 15 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.

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;

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<sup>10</sup> 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.

<sup>11</sup> Appendix B specifies that employee benefits include “amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker’s compensation, tuition reimbursements, and other employee benefits”.

<sup>12</sup> Actuarially determined annual required contributions are the annual required contribution (ARC) that incorporates both the cost of benefits in the current year and the amortization of the plan’s unfunded actuarial accrued liability.

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

<sup>14</sup> Actuarial value of pension plan assets is the value of cash, investments, and other property belonging to a pension plan as used by an actuary for the purpose of an actuarial valuation.

- 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.<sup>15</sup> Data that remain missing or uncorrected are imputed based on values derived from other “fully reporting”<sup>16</sup> states or other related data elements from within the state.

### **Student membership edits**

Every school year, SEAs report student membership counts by grade on the CCD State Nonfiscal Survey of Public Elementary/Secondary Education. The NPEFS data file includes total student membership reported on the State Nonfiscal Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data 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 Public Elementary/Secondary Education Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS.

As part of the FY 15 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.

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<sup>15</sup> Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year (FY) 2015, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports” 80 *Federal Register* No. 246 (23 December 2015) pp 79871-72.

<sup>16</sup> Fully reporting states must have positive values for all fields.

Arizona 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 15 Illinois and Maine 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.<sup>17</sup> 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 IES File Transfer System allows the Census Bureau to transfer data to NCES in a secure environment.

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

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<sup>17</sup> The four charter schools include Prairie Crossing Charter School, Southland College Prep, Horizon Science Academy McKinley Park, and Horizon Science Academy-Belmont.



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

The Herriot Imputation Method is used to distribute a reported subtotal across two or more unreported categories using the ratio of each subcategory to the grand total as the basis of the final distribution. This is used when the ratio of a data item to the grand total has less variance across states than the ratio of that item to the subtotal. The computation of this method involves using the average ratio of each item to be imputed to the grand total across all “fully reporting” states to calculate the unreported subcategories and then raking the imputed items to the reported subtotal. These imputations do not affect any totals or subtotals.

Imputations identified in Appendix D as being “Combined with,” “Contains,” or “Supplemented by” use the Herriot Imputation Method. These are cases where a state is unable to report explicitly into the NCES CCD category sets but are able to report a subtotal. For example, the statement “A contains B, C, and D by T” in Appendix D indicates that the reported value of A is actually the subtotal of A, B, C, and D where T is the grand total. The “Herriot Imputation Method” is then applied to impute the final values of A, B, C, and D.

### **“Impute/Import” imputations**

The Herriot Method is not necessary when the variance of the item to the subtotal across reporting states is sufficiently low. In this case, the imputation method can be simplified by comparing the missing components to the subtotal rather than the grand total. If the subtotal is reported but the distribution of that subtotal across items is unknown, then the “Impute/Import” function uses the ratio of one or more elements to the subtotal, averaged across “fully reporting” states to distribute the reported subtotal into one or more item components. In Appendix D, the syntax for “Impute/Import” imputations is “A Impute/Import T” where A is a single item or array of items that are components of the total T.

### **“Impute based on” imputations**

Statements with “impute based on” indicate that the first item was reported as missing and the missing value was assigned based on information from the variables following “based on.” In some cases, the subtotal may have been incomplete. When a component of the subtotal is not reported, and it is known that the subtotal does not include the unreported item, the ratio used in the “impute/import” procedure must be modified. The average subtotal is calculated across “fully reporting” states and the missing item is compared to that modified subtotal. For example, “A imputed based on (T-A)” implies that A, in the target state, is not included in T. Therefore, the average ratio of A to the total excluding A across the “fully reporting” states is applied to T in the target state to estimate A in the target state. Totals must then be recalculated after the imputation, as the imputed value can now be included in the grand total.

### **“Distribute by” imputations**

In some cases, the state may have reported a positive value for an item that should actually be zero. In these cases, the value of the misreported item is redistributed into several other reported items based on the known distribution of the target items. For example, the statement “A distributed by destination/salary B, C, D, E, F” can be interpreted as, the value reported as “A”

has been prorated into B, C, D, E, and F based on the reported distribution of B, C, D, E, and F. “A” is then set to zero. In these cases, since B, C, D, E, and F were all reported, data from any other states are not necessary to perform the calculation.

### **Data flags**

For each variable, a companion flag indicates whether the value was reported by the state or was placed there by NCES using one of several imputation or edit methodologies. The flags are as follows:

- R – As reported by the state
- A – Edited by the analyst (formerly labeled “Adjusted”)
- I – Imputed based on a method other than prior year’s data<sup>18</sup>
- T – Total based on sum of internal or external detail

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

### **C. Variations in the Survey Over Time**

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

- *Beginning with the FY 92 survey:*
  - Food Services expenditures were broken out by object, adding the data items Food Services – Salaries (E3A11), Food Services – Employee Benefits (E3A12), Food Services – Purchased Services (E3A13), Food Services – Supplies (E3A14), and Food Services – Other (E3A16).
  - Enterprise Operations expenditures were broken out by object, adding the data items Enterprise – Salaries (E3B11), Enterprise – Employee Benefits (E3B12), Enterprise – Purchased Services (E3B13), Enterprise – Supplies (E3B14), and Enterprise – Other (E3B16).
  - Facilities Acquisition and Construction Services - Nonproperty expenditures were broken out into Buildings Built and Alterations Performed by LEA’s Own Staff (E611) and Buildings Built and Alterations Performed by Contractors (E612). In addition, Facilities Acquisition and Construction Services – Property expenditures were broken out into Land (E62A) and Buildings (E62B). STE6, the sum of all of the Facilities Acquisitions and Construction Services items, was added.

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

- *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).
- *Beginning with FY 15 survey:*
  - Seven items for expenditures from the ARRA funds were removed:
    - ARRASTE1, ARRATE5, ARRAE81Z, ARRATE10, ARRASTE6, ARRATLEIZ, and 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 15 fiscal data plan questionnaire appears in appendix E, and the responses for each state or jurisdiction appear in appendix F. The fiscal data plan responses are presented as reported by SEAs with minimal editing by NCES. The responses to the fiscal data plan are not included on the data file.

#### **E. State Notes**

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

## References

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

The tab-delimited file (provisional Version 1a.txt) has the following layout and description:  
56 physical records, 1 per observation – 300 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 (2015)
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)

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

Variable name	Data type	Data element order	Description
STE24	N	93	SUPPORT EXPENDITURES SUBTOTAL GENERAL ADMINISTRATION (equals E214 + E224 + E234 + E244 + E264)
STE25	N	94	SUPPORT EXPENDITURES SUBTOTAL SCHOOL ADMINISTRATION (equals E215 + E225 + E235 + E245 + E265)
STE26	N	95	SUPPORT EXPENDITURES SUBTOTAL OPERATION & MAINTENANCE (equals E216 + E226 + E236 + E246 + E266)
STE27	N	96	SUPPORT EXPENDITURES SUBTOTAL PUPIL TRANSPORTATION (equals E217 + E227 + E237 + E247 + E267)
STE28	N	97	SUPPORT EXPENDITURES SUBTOTAL OTHER SERVICES (equals E218 + E228 + E238 + E248 + E268)
STE2T	N	98	SUPPORT EXPENDITURES TOTAL SUPPORT SERVICES (equals TE21 + TE22 + TE23 + TE24 + TE26)
E3A11	N	99	NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES
E3A12	N	100	NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS
E3A13	N	101	NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASED SERVICES
E3A14	N	102	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES
E3A2	N	103	NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY
E3A16	N	104	NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER
E3A1	N	105	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL (equals E3A11 + E3A12 + E3A13 + E3A14 + E3A16)
E3B11	N	106	NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES
E3B12	N	107	NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
E3B13	N	108	NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES
E3B14	N	109	NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
E3B2	N	110	NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
E3B16	N	111	NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER
E3B1	N	112	NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL (equals E3B11 + E3B12 + E3B13 + E3B14 + E3B16)
STE3	N	113	NONINSTRUCTIONAL SERVICES TOTAL (equals E3A1 + E3B1)
E4A1	N	114	DIRECT PROGRAM SUPPORT TEXTBOOKS
E4A2	N	115	DIRECT PROGRAM SUPPORT TEXTBOOKS (PROPERTY)
E4B1	N	116	DIRECT PROGRAM SUPPORT TRANSPORT
E4B2	N	117	DIRECT PROGRAM SUPPORT TRANSPORT (PROPERTY)
E4C1	N	118	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
E4C2	N	119	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROPERTY)
E4D	N	120	DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
E4E1	N	121	DIRECT PROGRAM SUPPORT OTHER
E4E2	N	122	DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
STE4	N	123	DIRECT PROGRAM SUPPORT SUBTOTAL (equals E4A1 + E4B1 + E4C1 + E4E1)
TE5	N	124	CURRENT EXPENDITURES (equals STE1 + STE2T + STE3)
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

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

Variable name	Data type	Data element order	Description
E9C	N	136	DIRECT COST PROGRAM COMMUNITY COLLEGE
E9D	N	137	DIRECT COST PROGRAM OTHER
E91	N	138	DIRECT COST PROGRAM PROPERTY
STE9	N	139	DIRECT COST PROGRAM SUBTOTAL (equals E9A + E9B + E9C + E9D)
TE10	N	140	PROPERTY TOTAL (equals E17 + TE25 + E3A2 + E3B2 + E62 + E63 + E82 + E91)
TE11	N	141	TOTAL EXPENDITURES FOR EDUCATION (equals TE5 + E61 + E81 + STE9 + TE10)
X12C	N	142	EXCLUSION FOR PL 100 297 TITLE I
X12D	N	143	EXCLUSION FOR PL 100 297 TITLE I CARRYOVER
X12E	N	144	EXCLUSION FOR PL 100 297 TITLE V, PART A
X12F	N	145	EXCLUSION FOR PL 100 297 TITLE V, PART A CARRYOVER
TX12	N	146	TOTAL EXCLUSION FOR PL 100 297 (equals R1E + R1G + R1J + R1K + R1M + R1N + X12C + X12D + X12E + X12F)
NCE13	N	147	NET CURRENT EXPENDITURES (equals TE5 – TX12)
ADA	N	148	ADA (STATE AND NCES DEFINITION)
A14A	N	149	ADA (STATE DEFINITION)
A14B	N	150	ADA (NCES DEFINITION)
PPE15	N	151	PER PUPIL EXPENDITURES (equals NCE13 / ADA )
MEMBR14	N	152	TOTAL STUDENT MEMBERSHIP
IR1A	AN	153	IMP FLAG LOCAL REVENUES PROPERTY TAX
IR1B	AN	154	IMP FLAG LOCAL REVENUES NONPROPERTY TAX
IR1C	AN	155	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
IR1D	AN	156	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
IR1E	AN	157	IMP FLAG LOCAL REVENUES INDIVIDUAL TUITION
IR1F	AN	158	IMP FLAG LOCAL REVENUES TUITION FROM LEAS
IR1G	AN	159	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM INDIVIDUAL
IR1H	AN	160	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM LEAS
IR1I	AN	161	IMP FLAG LOCAL REVENUES EARNINGS ON INVESTMENT
IR1J	AN	162	IMP FLAG LOCAL REVENUES FOOD SERVICE
IR1K	AN	163	IMP FLAG LOCAL REVENUES STUDENT ACTIVITIES
IR1L	AN	164	IMP FLAG LOCAL REVENUES OTHER REVS
IR1M	AN	165	IMP FLAG LOCAL REVENUES TEXTBOOK REVS
IR1N	AN	166	IMP FLAG LOCAL REVENUES SUMMER SCHOOL
ISTR1	AN	167	IMP FLAG LOCAL REVENUES SUBTOTAL
IR2	AN	168	IMP FLAG INTERMEDIATE REVENUES
IR3	AN	169	IMP FLAG STATE REVENUES
IR4A	AN	170	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	171	IMP FLAG FEDERAL REVENUES THRU STATE
IR4C	AN	172	IMP FLAG FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
IR4D	AN	173	IMP FLAG FEDERAL REVENUES OTHER SOURCES
ISTR4	AN	174	IMP FLAG FEDERAL REVENUES SUBTOTAL
IR5	AN	175	IMP FLAG OTHER SOURCES OF REVENUES
ITR	AN	176	IMP FLAG TOTAL REVENUES FROM ALL SOURCES
IE11	AN	177	IMP FLAG INSTRUCTIONAL EXPENDITURE SALARIES
IE12	AN	178	IMP FLAG INSTRUCTIONAL EMPLOYEE BENEFITS
IE13	AN	179	IMP FLAG INSTRUCTIONAL EXPENDITURE PURCHASED SERVICES
IE14	AN	180	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
IE15	AN	181	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO OTHER LEAS IN-STATE
IE16	AN	182	IMP FLAG INSTRUCTIONAL EXPENDITURE SUPPLIES
IE17	AN	183	IMP FLAG INSTRUCTIONAL EXPENDITURE PROPERTY
IE18	AN	184	IMP FLAG INSTRUCTIONAL EXPENDITURE OTHER
ISTE1	AN	185	IMP FLAG INSTRUCTIONAL EXPENDITURE SUBTOTAL



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

Variable name	Data type	Data element order	Description
IE11A	AN	186	IMP FLAG TEACHER SALARIES REGULAR PROGRAMS
IE11B	AN	187	IMP FLAG TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
IE11C	AN	188	IMP FLAG TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
IE11D	AN	189	IMP FLAG TEACHER SALARIES OTHER EDUCATION PROGRAMS
IE2	AN	190	IMP FLAG INSTRUCTIONAL EXPENDITURE TEXTBOOKS
IE212	AN	191	IMP FLAG SUPPORT EXPENDITURE SALARIES STUDENT SUPPORT SERVICES
IE213	AN	192	IMP FLAG SUPPORT EXPENDITURE SALARIES INSTRUCTIONAL STAFF SUPPORT
IE214	AN	193	IMP FLAG SUPPORT EXPENDITURE SALARIES GENERAL ADMINISTRATION
IE215	AN	194	IMP FLAG SUPPORT EXPENDITURE SALARIES SCHOOL ADMINISTRATION
IE216	AN	195	IMP FLAG SUPPORT EXPENDITURE SALARIES OPERATION & MAINTENANCE
IE217	AN	196	IMP FLAG SUPPORT EXPENDITURE SALARIES PUPIL TRANSPORTATION
IE218	AN	197	IMP FLAG SUPPORT EXPENDITURE SALARIES OTHER SERVICES
ITE21	AN	198	IMP FLAG SUPPORT EXPENDITURE SALARIES SUBTOTAL
IE222	AN	199	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS STUDENT SUPPORT SERVICES
IE223	AN	200	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS INSTRUCTIONAL STAFF SUPPORT
IE224	AN	201	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS GENERAL ADMINISTRATION
IE225	AN	202	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SCHOOL ADMINISTRATION
IE226	AN	203	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OPERATION & MAINTENANCE
IE227	AN	204	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS PUPIL TRANSPORTATION
IE228	AN	205	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OTHER SERVICES
ITE22	AN	206	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SUBTOTAL
IE232	AN	207	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES STUDENT SUPPORT SERVICES
IE233	AN	208	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES INSTRUCTIONAL STAFF SUPPORT
IE234	AN	209	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES GENERAL ADMINISTRATION
IE235	AN	210	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SCHOOL ADMINISTRATION
IE236	AN	211	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OPERATION & MAINTENANCE
IE237	AN	212	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES PUPIL TRANSPORTATION
IE238	AN	213	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OTHER SERVICES
ITE23	AN	214	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SUBTOTAL
IE242	AN	215	IMP FLAG SUPPORT EXPENDITURE SUPPLIES STUDENT SUPPORT SERVICES
IE243	AN	216	IMP FLAG SUPPORT EXPENDITURE SUPPLIES INSTRUCTIONAL STAFF SUPPORT
IE244	AN	217	IMP FLAG SUPPORT EXPENDITURE SUPPLIES GENERAL ADMINISTRATION
IE245	AN	218	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SCHOOL ADMINISTRATION
IE246	AN	219	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OPERATION & MAINTENANCE
IE247	AN	220	IMP FLAG SUPPORT EXPENDITURE SUPPLIES PUPIL TRANSPORTATION
IE248	AN	221	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OTHER SERVICES
ITE24	AN	222	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SUBTOTAL
IE252	AN	223	IMP FLAG SUPPORT EXPENDITURE PROPERTY STUDENT SUPPORT SERVICES
IE253	AN	224	IMP FLAG SUPPORT EXPENDITURE PROPERTY INSTRUCTIONAL STAFF SUPPORT
IE254	AN	225	IMP FLAG SUPPORT EXPENDITURE PROPERTY GENERAL ADMINISTRATION
IE255	AN	226	IMP FLAG SUPPORT EXPENDITURE PROPERTY SCHOOL ADMINISTRATION
IE256	AN	227	IMP FLAG SUPPORT EXPENDITURE PROPERTY OPERATION & MAINTENANCE
IE257	AN	228	IMP FLAG SUPPORT EXPENDITURE PROPERTY PUPIL TRANSPORTATION
IE258	AN	229	IMP FLAG SUPPORT EXPENDITURE PROPERTY OTHER SERVICES
ITE25	AN	230	IMP FLAG SUPPORT EXPENDITURE PROPERTY SUBTOTAL
IE262	AN	231	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STUDENT SUPPORT SERVICES
IE263	AN	232	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STAFF SUPPORT
IE264	AN	233	IMP FLAG SUPPORT EXPENDITURE OTHER GENERAL ADMINISTRATION
IE265	AN	234	IMP FLAG SUPPORT EXPENDITURE OTHER SCHOOL ADMINISTRATION
IE266	AN	235	IMP FLAG SUPPORT EXPENDITURE OTHER OPERATION & MAINTENANCE
IE267	AN	236	IMP FLAG SUPPORT EXPENDITURE OTHER PUPIL TRANSPORTATION
IE268	AN	237	IMP FLAG SUPPORT EXPENDITURE OTHER SERVICES
ITE26	AN	238	IMP FLAG SUPPORT EXPENDITURE OTHER SUBTOTAL
ISTE22	AN	239	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL STUDENT SUPPORT SERVICES
ISTE23	AN	240	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL INSTRUCTIONAL STAFF SUPPORT
ISTE24	AN	241	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL GENERAL ADMINISTRATION

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

Variable name	Data type	Data element order	Description
ISTE25	AN	242	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL SCHOOL ADMINISTRATION
ISTE26	AN	243	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OPERATION & MAINTENANCE
ISTE27	AN	244	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL PUPIL TRANSPORTATION
ISTE28	AN	245	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OTHER SERVICES
ISTE2T	AN	246	IMP FLAG SUPPORT EXPENDITURE TOTAL SUPPORT SERVICES
IE3A11	AN	247	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES
IE3A12	AN	248	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS
IE3A13	AN	249	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASED SERVICES
IE3A14	AN	250	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES
IE3A2	AN	251	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY
IE3A16	AN	252	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER
IE3A1	AN	253	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL
IE3B11	AN	254	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES
IE3B12	AN	255	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
IE3B13	AN	256	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES
IE3B14	AN	257	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
IE3B2	AN	258	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
IE3B16	AN	259	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER
IE3B1	AN	260	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL
ISTE3	AN	261	IMP FLAG NONINSTRUCTIONAL SERVICES TOTAL
IE4A1	AN	262	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS
IE4A2	AN	263	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS (PROP)
IE4B1	AN	264	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION
IE4B2	AN	265	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION (PROP)
IE4C1	AN	266	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
IE4C2	AN	267	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROP)
IE4D	AN	268	IMP FLAG DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
IE4E1	AN	269	IMP FLAG DIRECT PROGRAM SUPPORT OTHER
IE4E2	AN	270	IMP FLAG DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
ISTE4	AN	271	IMP FLAG DIRECT PROGRAM SUPPORT SUBTOTAL
ITE5	AN	272	IMP FLAG CURRENT EXPENDITURES
IE61	AN	273	IMP FLAG FACILITIES ACQUISITIONS NON PROPERTY
IE62	AN	274	IMP FLAG FACILITIES ACQUISITIONS PROPERTY(LAND/BUILDINGS)
IE63	AN	275	IMP FLAG FACILITIES ACQUISITIONS EQUIPMENT
ISTE6	AN	276	IMP FLAG FACILITIES ACQUISITIONS TOTAL
IE7A1	AN	277	IMP FLAG OTHER USE DEBT SERVICE INTEREST
IE7A2	AN	278	IMP FLAG OTHER USE REDEMPTION
ISTE7	AN	279	IMP FLAG OTHER USE DEBT SERVICE SUBTOTAL
IE81	AN	280	IMP FLAG COMMUNITY SERVICE NONPROPERTY
IE82	AN	281	IMP FLAG COMMUNITY SERVICE PROPERTY
IE9A	AN	282	IMP FLAG DIRECT COST PROGRAM NONPUBLIC SCHOOL
IE9B	AN	283	IMP FLAG DIRECT COST PROGRAM ADULT EDUCATION
IE9C	AN	284	IMP FLAG DIRECT COST PROGRAM COMMUNITY COLLEGE
IE9D	AN	285	IMP FLAG DIRECT COST PROGRAM OTHER
IE91	AN	286	IMP FLAG DIRECT COST PROGRAM PROPERTY
ISTE9	AN	287	IMP FLAG DIRECT COST PROGRAM SUBTOTAL
ITE10	AN	288	IMP FLAG PROPERTY TOTAL
ITE11	AN	289	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	290	IMP FLAG EXCLUSION FOR PL 100 297 TITLE I
IX12D	AN	291	IMP FLAG EXCLUSION FOR PL 100 297 TITLE I CARRYOVER
IX12E	AN	292	IMP FLAG EXCLUSION FOR PL 100 297 TITLE V, PART A
IX12F	AN	293	IMP FLAG EXCLUSION FOR PL 100 297 TITLE V, PART A CARRYOVER
ITX12	AN	294	IMP FLAG TOTAL EXCLUSION FOR PL 100 297
INCE13	AN	295	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	296	IMP FLAG ADA (STATE AND NCES DEFINITION)
IA14A	AN	297	IMP FLAG ADA (STATE DEFINITION)

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

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<b>Variable name</b>	<b>Data type</b>	<b>Data element order</b>	<b>Description</b>
IA14B	AN	298	IMP FLAG ADA (NCES DEFINITION)
IPPE15	AN	299	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR14	AN	300	IMP FLAG TOTAL STUDENT MEMBERSHIP

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## 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, E9I, and subtotal STE9. NOTE: STE9 does not include E9I.]

**direct program support:** Expenditures made by state education agencies (SEAs) for, or on behalf of, local education agencies (LEAs). 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.

**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.]

## Appendix B—Glossary

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

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

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

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

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

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

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

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

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

**property:** One of six expenditure objects (700). Property includes expenditures for

## Appendix B—Glossary

initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. Property expenditures are not included in current expenditure subtotals. [E17, E252, E253, E254, E255, E256, E257, E258, E3A2, E3B2, E62, E63, E82, E91, and subtotal TE10. Property variables are excluded from all totals and subtotals in the file except for variables TE25, TE10, and TE11. Support services subtotal TE25 is the sum of E252, E253, E254, E255, E256, E257, and E258.]

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

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

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

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

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

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

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

**student transportation:** One of nine subfunctions (2700) within the expenditure

## Appendix B—Glossary

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

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

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

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

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

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

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

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



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

Table C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction: Fiscal year 2015

State or jurisdiction	State abbreviation <sup>1</sup>	ANSI state code <sup>2</sup>	State or jurisdiction	State abbreviation <sup>1</sup>	ANSI state code <sup>2</sup>
Alabama	AL	01	New Jersey	NJ	34
Alaska	AK	02	New Mexico	NM	35
Arizona	AZ	04	New York	NY	36
Arkansas	AR	05	North Carolina	NC	37
California	CA	06	North Dakota	ND	38
Colorado	CO	08	Ohio	OH	39
Connecticut	CT	09	Oklahoma	OK	40
Delaware	DE	10	Oregon	OR	41
District of Columbia	DC	11	Pennsylvania	PA	42
Florida	FL	12	Rhode Island	RI	44
Georgia	GA	13	South Carolina	SC	45
Hawaii	HI	15	South Dakota	SD	46
Idaho	ID	16	Tennessee	TN	47
Illinois	IL	17	Texas	TX	48
Indiana	IN	18	Utah	UT	49
Iowa	IA	19	Vermont	VT	50
Kansas	KS	20	Virginia	VA	51
Kentucky	KY	21	Washington	WA	53
Louisiana	LA	22	West Virginia	WV	54
Maine	ME	23	Wisconsin	WI	55
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

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

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

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

## Appendix D - Imputations and Edits List

The following is a state-by-state list of the imputations and edits in the fiscal year 2015 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  
E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

### LOUISIANA

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

### MARYLAND

E4C1 distribute by salary E12, E222, E223, E225, E228 using E11, E212, E213, E215, E218  
E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

### MINNESOTA

E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268  
E62 contains E61 using TE11

## Appendix D - Imputations and Edits List

### **MISSISSIPPI**

E62 contains E63 using TE11

### **MISSOURI**

E13 contains E18 using TE11

E61 contains E63 using TE11

### **NEBRASKA**

E62 contains E61 using TE11

E81 contains E82 using TE11

### **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**

E62 contains E63 using TE11

R1D contains R1C using TR

### **WASHINGTON**

E15 contains E14 using TE11

### **WEST VIRGINIA**

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

### **WISCONSIN**

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

### **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 2015 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

### Potential Exhibit Items

**Note:** In an effort to ensure consistent and accurate data products, NPEFS would like to know the ability to collect at the state level some of the data you provide to the School District Finance (F-33) Survey. We will use your responses to questions 5 - 6 below in determining the future addition of these items to the NPEFS survey.

**5. Please indicate your state's ability to report the following data:** (Check all that apply.)

- Utilities and Energy Services (objects 410, 620, function 2600)
- Technology-related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions)
- Technology-related equipment (objects 734, 735 – ALL functions)

### Pension Data

**6. Please indicate your ability to report the following data:** (Check all that apply.)

- Actuarially Determined Annual Required Contributions
- Accrued Annual Requirement Contribution Liability
- Actuarial Value of Pension Plan Assets

### 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 year 2015:** (Check all that apply.)

- Included in FY 2015 NPEFS
- Included in FY 2015 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 (Please go to question 9.)
  - 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 year 2015: (Check all that apply.)**

- Included in FY 2015 NPEFS
- Included in FY 2015 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 2015? (Check all that apply.)**

- Yes, FY 2015 NPEFS data reported includes all revenues and expenditures from both government and private sources.
  - No, not included (Please Explain)
- 
- 

**8c. 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.



## Appendix E—Fiscal Data Plan Questions

- Data reported includes revenues and expenditures only from government services.

### **NPEFS Average Daily Attendance (ADA)**

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

- Yes
- No (Please go to question 10.)

**9a. 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.

**10. 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 11.)

**10a. If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?**

- Yes
- No

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

- Yes
- No

## Appendix E—Fiscal Data Plan Questions

### 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 instructional aides
- 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
- Textbooks and periodicals

## Appendix E—Fiscal Data Plan Questions

- 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 2015 NPEFS
- Included in FY 2015 F-33
- Not included in FY 2015 NPEFS or F-33

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

- Regular school district
- Separate education agency

## Appendix E—Fiscal Data Plan Questions

### Revenues from Private Sources

**Note:** 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

Table F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2015

State or jurisdiction	<u>Q.1</u>	<u>Q.2</u>	<u>Q.2.a</u>		<u>Q.3</u>
	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?	<u>If yes, where are these amounts reported in NPEFS?</u> Revenues	Expenditures	How are these amounts reported in F-33?
Alabama	No	†	†	†	†
Alaska	Yes	Yes	Yes	Yes	Amounts are reported in F-33 at the school district level.
Arizona	Yes	Yes	†	Yes	Amounts are not reported in F-33 or in the fiscal data plan.
Arkansas	Yes	Yes	Yes	Yes	Amounts are not reported in F-33 or in the fiscal data plan.
California	Yes	Yes	Yes	Yes	Amounts are reported in F-33 at the school district level.
Colorado	No	†	†	†	†
Connecticut	Yes	Yes	Yes	Yes	Amounts are reported only in the fiscal data plan, not F-33.
Delaware	Yes	Yes	†	Yes	Amounts are reported in F-33 as state totals.
District Of Columbia	No	†	†	†	†
Florida	Yes	Yes	†	Yes	Amounts are reported only in the fiscal data plan, not F-33.
Georgia	Yes	Yes	Yes	Yes	Amounts are reported in F-33 at the school district level.
Hawaii	No	†	†	†	†
Idaho	Yes	Yes	Yes	Yes	Amounts are reported in F-33 at the school district level.
Illinois	Yes	Yes	†	Yes	Amounts are reported in F-33 at the school district level.
Indiana	Yes	Yes	†	Yes	Amounts are reported in F-33 as state totals.
Iowa	No	†	†	†	†
Kansas	Yes	Yes	Yes	Yes	Amounts are reported in F-33 at the school district level.
Kentucky	Yes	Yes	Yes	Yes	Amounts are reported in F-33 at the school district level.
Louisiana	Yes	Yes	Yes	Yes	Amounts are reported only in the fiscal data plan, not F-33.

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2015

State or jurisdiction	<u>Q.1</u>	<u>Q.2</u>	<u>Q.2.a</u>		<u>Q.3</u>
	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?	<u>If yes, where are these amounts reported in NPEFS?</u> Revenues	Expenditures	How are these amounts reported in F-33?
Maine	Yes	Yes	Yes	Yes	Amounts are reported in F-33 at the school district level.
Maryland	Yes	Yes	Yes	Yes	Amounts are reported in F-33 at the school district level.
Massachusetts	Yes	Yes	Yes	Yes	Amounts are reported only in the fiscal data plan, not F-33.
Michigan	No	†	†	†	†
Minnesota	Yes	Yes	†	Yes	Amounts are not reported in F-33 or in the fiscal data plan.
Mississippi	Yes	Yes	†	Yes	Amounts are reported only in the fiscal data plan, not F-33.
Missouri	No	†	†	†	†
Montana	No	†	†	†	†
Nebraska	No	†	†	†	†
Nevada	No	†	†	†	†
New Hampshire	No	†	†	†	†
New Jersey	Yes	Yes	Yes	Yes	Amounts are reported in F-33 at the school district level.
New Mexico	No	†	†	†	†
New York	Yes	Yes	Yes	Yes	Amounts are reported in F-33 at the school district level.
North Carolina	No	†	†	†	†
North Dakota	No	†	†	†	†
Ohio	No	†	†	†	†
Oklahoma	Yes	Yes	Yes	Yes	Amounts are reported in F-33 as state totals.
Pennsylvania	Yes	Yes	†	Yes	Amounts are reported only in the fiscal data plan, not F-33.

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2015

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

— 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 2015, provisional Version 1a.

## Appendix F - Fiscal Data Responses

Exhibit F-2. Fiscal Data Plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal Year 2015

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

State or jurisdiction	Q.4.a.1	Q.4.a.2	Q.4.b.1	Q.4.b.2	Q.4.c	
	Textbooks for Public School Students (Non-Property)	Textbooks for Public School Students (Property only)	Transportation for Public School Students (Non-Property)	Transportation for Public School Students (Property only)	Employee Benefits for Public School Employees Non - Property	Property
Alabama	†	†	†	†	†	†
Alaska	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,026,262,757	\$ 0
Arizona	\$ 0	\$ 0	\$ 759,514	\$ 0	\$ 0	\$ 0
Arkansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 80,458,130	\$ 0
California	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,367,928,000	\$ 0
Colorado	†	†	†	†	†	†
Connecticut	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,084,556,686	\$ 0
Delaware	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
District Of Columbia	†	†	†	†	†	†
Florida	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Georgia	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hawaii	†	†	†	†	†	†
Idaho	\$ 0	\$ 0	\$ 0	\$ 0	\$ 889,152	\$ 0
Illinois	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,274,936,639	\$ 0
Indiana	\$ 0	\$ 0	\$ 0	\$ 0	\$ 981,396,376	\$ 0
Iowa	†	†	†	†	†	†
Kansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 302,784,067	\$ 0
Kentucky	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,137,195,854	\$ 0
Louisiana	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Maine	\$ 0	\$ 0	\$ 0	\$ 0	\$ 173,283,723	\$ 0
Maryland	\$ 0	\$ 0	\$ 0	\$ 0	\$ 738,574,041	\$ 0
Massachusetts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,252,917,000	\$ 0
Michigan	†	†	†	†	†	†
Minnesota	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mississippi	\$ 38,346	\$ 0	\$ 0	\$ 0	\$ 3,238,256	\$ 0
Missouri	†	†	†	†	†	†
Montana	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†
Nevada	†	†	†	†	†	†
New Hampshire	†	†	†	†	†	†
New Jersey	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,396,330,909	\$ 0
New Mexico	†	†	†	†	†	†
New York	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,396,636,074	\$ 0
North Carolina	†	†	†	†	†	†
North Dakota	†	†	†	†	†	†
Ohio	†	†	†	†	†	†
Oklahoma	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,530,814	\$ 0
Oregon	†	†	†	†	†	†
Pennsylvania	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rhode Island	\$ 0	\$ 0	\$ 2,220,294	\$ 0	\$ 88,625,881	\$ 0
South Carolina	\$ 33,661,232	\$ 0	\$ 102,289,806	\$ 0	\$ 0	\$ 0

See notes at end of table.



## Appendix F - Fiscal Data Responses

Exhibit F-2. Fiscal Data Plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal Year 2015

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

State or jurisdiction	Q.4.a.1	Q.4.a.2	Q.4.b.1	Q.4.b.2	Q.4.c	
	Textbooks for Public School Students (Non-Property)	Textbooks for Public School Students (Property only)	Transportation for Public School Students (Non-Property)	Transportation for Public School Students (Property only)	Employee Benefits for Public School Employees Non - Property	Property
South Dakota	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Tennessee	†	†	†	†	†	†
Texas	\$ 138,425,143	\$ 0	\$ 20,718,179	\$ 0	\$ 1,543,127,077	\$ 0
Utah	†	†	†	†	†	†
Vermont	\$ 0	\$ 0	\$ 0	\$ 0	\$ 83,909,170	\$ 0
Virginia	†	†	†	†	†	†
Washington	†	†	†	†	†	†
West Virginia	\$ 0	\$ 0	\$ 0	\$ 0	\$ 639,958,499	\$ 0
Wisconsin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Wyoming	†	†	†	†	†	†
<b>Other jurisdictions</b>						
American Samoa	†	†	†	†	†	†
Guam	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Puerto Rico	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Virgin Islands	\$ 481,668	\$ 0	\$ 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 2015, provisional Version 1a.

## Appendix F - Fiscal Data Responses

Table F-3. Fiscal Data Plan responses to questions 4.d through 4.e.2, by state or jurisdiction: Fiscal Year 2015

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

State or jurisdiction	Q.4.d			Q.4.e.1	Q.4.e.2
	If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support:			Direct Program Support for Private School Students (Non-Property)	Direct Program Support for Private School Students (Property)
Alabama	†	†	†	†	†
Alaska	Yes	†	†	\$ 0	\$ 0
Arizona	†	†	†	\$ 0	\$ 0
Arkansas	Yes	Yes	Yes. Workers Compensation	\$ 0	\$ 0
California	Yes	†	The state contributed a total of \$1,367,928,000 on behalf of the LEA expenditures for retirement. However, only some LEAs reported the on behalf expenditures on their books. \$790,000,208 state payments on behalf of the LEA expenditures for retirements are reported in the F-33 at the school district level. When we prepared the data reporting for NPEFS, we added another \$577,927,792 for NPEFS reporting to reflect the total amount (\$1,367,928,000).	\$ 0	\$ 0
Colorado	†	†	†	†	†
Connecticut	Yes	Yes	†	\$ 32,654,042	\$ 0
Delaware	†	†	†	\$ 1,369,686	\$ 0
District Of Columbia	†	†	†	†	†
Florida	†	†	†	\$ 0	\$ 0
Georgia	Yes	†	†	\$ 0	\$ 0
Hawaii	†	†	†	†	†
Idaho	†	†	Yes. Unemployment Insurance paid directly to the Idaho Department of Labor for benefit of the LEAs	\$ 0	\$ 0
Illinois	Yes	†	†	\$ 0	\$ 0
Indiana	Yes	†	†	\$ 0	\$ 0
Iowa	†	†	†	†	†
Kansas	Yes	†	†	\$ 0	\$ 0
Kentucky	Yes	Yes	Yes. Life Insurance, HRA	\$ 0	\$ 0
Louisiana	†	†	†	\$ 23,210,311	\$ 0
Maine	Yes	Yes	†	\$ 0	\$ 0
Maryland	Yes	†	†	\$ 5,604,401	\$ 0
Massachusetts	Yes	†	†	\$ 0	\$ 0
Michigan	†	†	†	†	†
Minnesota	†	†	†	\$ 0	\$ 0
Mississippi	Yes	Yes	†	\$ 7,062,951	\$ 0
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	Yes	†	†	\$ 0	\$ 0
New Mexico	†	†	†	†	†

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-3. Fiscal Data Plan responses to questions 4.d through 4.e.2, by state or jurisdiction: Fiscal Year 2015

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

State or jurisdiction	Q.4.d			Q.4.e.1	Q.4.e.2
	If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support:			Direct Program Support for Private School Students (Non-Property)	Direct Program Support for Private School Students (Property)
New York	Yes	†	†	\$ 0	\$ 0
North Carolina	†	†	†	†	†
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	Yes	†	†		\$ 0
Oregon	†	†	†	†	†
Pennsylvania	†	†	†	\$ 111,314,437	\$ 0
Rhode Island	Yes	†	†	\$ 2,131,066	
South Carolina	†	†	†	\$ 0	\$ 0
South Dakota	†	†	†	\$ 0	\$ 0
Tennessee	†	†	†	†	†
Texas	Yes	Yes	Yes. Medicare	\$ 0	\$ 0
Utah	†	†	†	†	†
Vermont	Yes	†	†	\$ 0	\$ 0
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	Yes	Yes	†	\$ 1,318,825	\$ 0
Wisconsin	†	†	†	\$ 189,644,224	\$ 0
Wyoming	†	†	†	†	†
<b>Other jurisdictions</b>					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	\$ 0	\$ 0
Puerto Rico	†	†	Yes. Rent paid by the PR Office of Management & Budget to the PR Public Building Authority on behalf of PR Department of Education.	\$ 35,099,190	\$ 0
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 2015, provisional Version 1a.

## Appendix F - Fiscal Data Responses

Table F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2015

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

State or jurisdiction	Q.4.f.1 Other Direct Program Support for Public School Students (Non-Property)	Q.4.f.1 Program Name(s)	Q.4.f.2 Program Support for Public School Students (Property)	Q.4.f.2. Program Name(s)
Alabama	†		†	†
Alaska	†		\$ 0	†
Arizona	\$ 69,116,658	County Small Schools Program AZ Dept Juvenile Corrections (ADJC) County Juvenile Corrections County Jails County Detention Center (ADOC) Residential Vouchers ASDB (Az School for Deaf & Blind) County Schools Office  440 Advanced Placement Incentive677,600.00 688 APSCN22,580,120.00 459 ASSESSMENT/END OF COURSE TESTING11,798,429.00 088 AT RISK1,291,163.00 460 COURT ORDERED DESEGREGATION785,355.00 444 CRIMINAL BACKGROUND CHECKS1,767.00 698 DISTANCE LEARNING500,000.00 2HX DISTANCE LEARNING OPERATING GRANTS4,511,637.00 136 DISTRESSED SCHOOL DISTRICT SUPPORT6,068.00 1XE ECONOMIC EDUCATION350,000.00 2HY EDUCATIONAL RENEWAL ZONES1,027,171.00 082 ENGLISH LANGUAGE LEARNERS1,723,364.00 457 GIFTED & TALENTED894,022.00 150 HOME SCHOOL TESTING250,000.00 669 HUMAN DEVELOPMENT CTR EDUC AID526,150.00 27K LEADERSHIP ACADEMY-MASTER PRINCIPAL500,000.00 2ZM MASTER PRINCIPAL BONUS228,000.00 438 NATL BOARD OF PROF TEACHING STANDARDS12,977,319.00 1PA NON-TRADITIONAL LICENSURE GRANTS50,000.00 2HS PROFESSIONAL DEVELOPMENT FUNDING3,500,000.00 2DQ PUBLIC SCHOOL EMPLOYEE SURETY BOND53,200.00 454 SCHOOL FOOD LEGISLATIVE AUDIT75,000.00	\$ 0	†
Arkansas	\$ 93,204,908		\$ 0	†

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2015

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

State or jurisdiction	Q.4.f.1 Other Direct Program Support for Public School Students (Non-Property)	Q.4.f.1 Program Name(s)	Q.4.f.2 Program Support for Public School Students (Property)	Q.4.f.2 Program Name(s)
Arkansas(contd.)	\$ 93,204,908	458 SCHOOL WORKER DEFENSE 13,042.00 057 SMART START/SMART STEP 2,406,069.00 450 SURPLUS COMMODITIES 1,075,005.00 699 TEACHER LICENSURE/MENTORING 1,581,786.00 119 TECHNOLOGY GRANTS 3,421,083.00 108 TECHNOLOGY IMPROVEMENTS 83,836.00 FT ARKANSAS/STRIVE TRANSFER 200,000.00 FT REAL PROPERTY REAPPRAISAL COSTS TRANSFER 10,830,000.00 ADE Fund Center 620 : 350218 Fiscal Distress 386,748.00 350220 Financial Accountability & Reporting 167,498.00 350167 APSCN 271,303.00 350155 Play It Again 97,931.00 350168 Professional Development 1,222,899.00 350171 Assessment 1,135,120.00 350172 Curriculum 1,173,193.00 350518 Charter Schools 150,416.00 350524 Special Programs 271,971.00 350525 Special Education 409,862.00 350526 Home School 56,363.00 350533 ALE 345,116.00 350536 Parental Involvement 32,437.00 350580 Guidance/School Counseling 227,589.00 350534 School Improvement 66,522.00 350535 Statewide System of Support 1,543,618.00 350613 Equity Assistance 279,136.00 350101 Reading Recovery Grants 100,000.00 350104 AR Leadership Academy 900,000.00 3350831 Advanced Placement Training & Incentive 450,000.00	\$ 0	†
California	\$ 1,880,766,923	Some charter schools	\$ 20,759,436	Some charter schools
Colorado	†	†	†	†
Connecticut	\$ 533,671,991	Child Nutrition programs run by State Agencies, State Technical High School programs, State Department of Correction programs, Regional Education Service Center programs	\$ 18,037,828	State Technical High School programs, Regional Education Service Center
Delaware	†	†	\$ 0	†
District Of Columbia	†	†	†	†
Florida	\$ 756,903,452	Florida School for Deaf & Blind, Florida Virtual School, McKay Scholarship Program and Florida Tax Credit Scholarship Program	\$ 0	†
Georgia	\$ 33,877,696	State Schools for the: Blind, Deaf, & Virtual Schools	\$ 0	†
Hawaii	†	†	†	†

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2015

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

State or jurisdiction	Q.4.f.1 Other Direct Program Support for Public School Students (Non-Property)	Q.4.f.1 Program Name(s)	Q.4.f.2 Program Support for Public School Students (Property)	Q.4.f.2. Program Name(s)
Idaho	\$ 3,514,351	Education expenditures by the Idaho Department of Juvenile Corrections	\$ 0	†
Illinois	\$ 36,600,000	†	\$ 0	†
Indiana	\$ 15,459,411	School for the Blind and School for the Deaf	\$ 0	†
Iowa	†	†	†	†
Kansas	†	†	\$ 0	†
Kentucky	\$ 108,592,144	Debt for School Facilities Construction Commission and KISTA energy and Technology Expenses	\$ 0	†
Louisiana	\$ 51,372,511	LA School for Deaf and Visually Impaired, LA Special Education Center, and Special School District	\$ 0	†
Maine	†	†	\$ 0	†
Maryland	\$ 10,146,460	SEED SCHOOL OF MARYLAND- A STATE RESIDENTIAL BOARDING PROGRAM FOR AT RISK STUDENTS COVERS BOARDING AND TRANSPORTATION COSTS.	\$ 0	†
Massachusetts	†	†	\$ 0	†
Michigan	†	†	†	†
Minnesota	\$ 51,156,551	BIA Tribal Schools, Department of Corrections, Faribault Academies, Perpich Center for Arts, Enrollment Options	\$ 0	†
Mississippi	\$ 15,305,332	†	\$ 390,839	†
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	†	†	†	†
New Jersey	\$ 486,230,848	Debt service for state issued school construction bonds. This is not included in F33.	\$ 0	†
New Mexico	†	†	†	†
New York	\$ 1,589,751,767	District payments to charter schools.	\$ 0	†
North Carolina	†	†	†	†
North Dakota	†	†	†	†
Ohio	†	†	†	†
Oklahoma	\$ 216,896,811	Career Tech salaries, commodities, and student assessment on behalf of students	\$ 0	†
Oregon	†	†	†	†
Pennsylvania	†	†	\$ 0	†
Rhode Island	†	†	\$ 68,100,072	School Housing Aid
South Carolina	\$ 39,082,736	Testing - \$36,915,755; Community Education \$2,166,981	\$ 0	†
South Dakota	\$ 9,056,185	Connecting Schools	\$ 616,710	Connecting Schools
Tennessee	†	†	†	†

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2015

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

State or jurisdiction	Q.4.f.1 Other Direct Program Support for Public School Students (Non-Property)	Q.4.f.1 Program Name(s)	Q.4.f.2 Program Support for Public School Students (Property)	Q.4.f.2. Program Name(s)
Texas	\$ 1,052,054,606	Academic Innovation & Mentoring Adult Charter School Pilot After School and Summer Intensive Science Instruction Amachi Assessment Autism Training Awards for Student Achievement & Education Best Buddies Campus/District Intervention & Turnaround Communities in Schools Contingency for HB 4 - High Quality Pre-K Grant Program Contingency for SB 935 - Reading Excellence Team Pilot Program Contingency for SB 972 - Training Acad. Tech. Reading Comprehension Credits Against the Cost of Recapture ESC Dyslexia Early Childhood School Readiness Early College High School & T-STEM FSP Texas Juvenile Justice Department FitnessGram Program Funding for Juvenile Justice Alternative Education GR - School Lunch Matching Incentive Aid Instructional Materials Juvenile Justice Alternative Education Literacy Achievement Academies Math Achievement Academies Non-Educational Community Based Support Project Share Public School Teachers Reading Diagnostic/TPRI/TEJAS Lee Assessment Reasoning Mind	\$ 0	†

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2015

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

State or jurisdiction	Q.4.f.1 Other Direct Program Support for Public School Students (Non-Property)	Q.4.f.1 Program Name(s)	Q.4.f.2 Program Support for Public School Students (Property)	Q.4.f.2 Program Name(s)
Texas(contd.)	\$ 1,052,054,606	Regional Day Schools Deaf Regional Education Service Centers School Lunch Matching Specialty License Plates Steroid Testing Student Success Initiative Students with Visual Impairments Subsidy for Certification Examinations Supplemental Funding for Pre-Kindergarten TEKS Review and Revision Teach For America Temporary Transition Aid for Retirement Contribution to TRS Texas Advanced Placement Initiative Texas Science Technology Engineering Math (T-STEM) Virtual School Network Windham School District	\$ 0	†
Utah	†		†	†
Vermont	†		\$ 0	†
Virginia	†		†	†
Washington	†		†	†
West Virginia	\$ 43,527,987	Corrections (\$14,212,577), WV School for the Deaf and Blind (\$14,082,707), Tools for Schools (\$8,823,718), Virtual Schools (\$922,442), and Statewide Technology Support (\$5,486,543)	\$ 68,000	WV School for the Deaf and Blind
Wisconsin	\$ 67,934,975	STATE CHARTER SCHOOLS	\$ 0	†
Wyoming	†		†	†
Other jurisdictions				
American Samoa	†		†	†
Guam	†		†	†
Commonwealth of the Northern Mariana Islands	†		\$ 0	†
Puerto Rico	\$ 225,767,908		\$ 0	†
Virgin Islands	†		\$ 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 2015, provisional Version 1a.



## Appendix F - Fiscal Data Responses

Table F-5. Fiscal Data Plan responses to questions 5 through 6, by state or jurisdiction: Fiscal Year 2015

State or jurisdiction	Q.5			Q.6		
	Please indicate your state's ability to report the following potential table data items			Please Indicate your state's ability to report the following pension data items		
	Utilities and Energy Services (objects 410, 620, function 2600)	Technology related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions)	Technology related equipment (objects 734, 735 – ALL functions)	Actuarially Determined Annual Required Contributions	Accrued Annual Requirement Contribution Liability	Actuarial Value of Pension Plan Assets
Alabama	Yes	†	†	†	†	†
Alaska	†	†	†	†	†	†
Arizona	†	†	†	†	†	†
Arkansas	Yes	Yes	Yes	†	†	†
California	†	†	†	†	†	†
Colorado	†	†	†	†	†	†
Connecticut	†	†	†	†	†	†
Delaware	Yes	Yes	Yes	†	†	Yes
District Of Columbia	†	Yes	†	†	†	†
Florida	†	†	†	†	†	†
Georgia	Yes	†	Yes	Yes	†	†
Hawaii	Yes	†	†	†	Yes	†
Idaho	†	†	†	†	†	†
Illinois	†	†	†	†	†	†
Indiana	Yes	Yes	Yes	Yes	Yes	Yes
Iowa	†	†	†	†	†	†
Kansas	Yes	†	†	†	†	†
Kentucky	Yes	Yes	Yes	†	†	†
Louisiana	Yes	†	Yes	†	†	†
Maine	Yes	Yes	Yes	†	†	†
Maryland	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	†	†	†
Michigan	Yes	†	†	†	†	†
Minnesota	†	†	†	†	†	†
Mississippi	Yes	Yes	†	†	†	†
Missouri	†	†	†	†	†	†
Montana	Yes	†	†	†	†	†
Nebraska	Yes	Yes	Yes	†	†	†
Nevada	Yes	Yes	Yes	†	†	†
New Hampshire	†	†	†	†	†	†
New Jersey	†	†	†	†	†	†
New Mexico	Yes	Yes	Yes	†	†	†
New York	†	†	†	†	†	†
North Carolina	Yes	Yes	Yes	†	†	†
North Dakota	†	†	†	†	†	†

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-5. Fiscal Data Plan responses to questions 5 through 6, by state or jurisdiction: Fiscal Year 2015

State or jurisdiction	Q.5			Q.6		
	Please indicate your state's ability to report the following potential table data items			Please Indicate your state's ability to report the following pension data items		
	Utilities and Energy Services (objects 410, 620, function 2600)	Technology related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions)	Technology related equipment (objects 734, 735 – ALL functions)	Actuarially Determined Annual Required Contributions	Accrued Annual Requirement Contribution Liability	Actuarial Value of Pension Plan Assets
Ohio	Yes	Yes	Yes	†	†	†
Oklahoma	Yes	Yes	Yes	Yes	†	†
Oregon	Yes	†	Yes	†	†	†
Pennsylvania	Yes	Yes	†	†	†	†
Rhode Island	Yes	Yes	Yes	Yes	†	Yes
South Carolina	Yes	Yes	Yes	†	†	†
South Dakota	Yes	†	Yes	†	†	†
Tennessee	Yes	†	†	†	†	†
Texas	Yes	†	†	Yes	Yes	Yes
Utah	†	†	†	†	Yes	†
Vermont	†	†	†	Yes	Yes	Yes
Virginia	Yes	Yes	Yes	†	†	†
Washington	†	Yes	†	†	†	†
West Virginia	Yes	Yes	Yes	Yes	Yes	†
Wisconsin	Yes	Yes	Yes	†	†	†
Wyoming	Yes	Yes	Yes	†	†	†
American Samoa	Yes	†	†	Yes	Yes	†
Guam	Yes	Yes	Yes	†	†	†
Northern Mariana Islands	Yes	†	†	†	†	†
Puerto Rico	Yes	Yes	Yes	†	†	†
Virgin Islands	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 2015, provisional Version 1a.

## Appendix F - Fiscal Data Responses

Table F-6. Fiscal Data Plan responses to questions 7 through 8, by state or jurisdiction: Fiscal Year 2015

	<u>Q.7</u>			<u>Q.8</u>			
	Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2015.			Please indicate below if your state reports finance data for any of the following types of school districts:			
State or jurisdiction	Included in FY 2015 NPEFS	Included in FY 2015 F-33	Not included in NPEFS or F-33	All associated schools are charter schools	All associated schools are noncharter schools	Some associated schools are charter schools and some are noncharter schools	If answer is other, please provide an explanation
Alabama	Yes	Yes	†	†	Yes	†	
Alaska	Yes	Yes	†	†	Yes	Yes	
Arizona	†	†	Yes	†	Yes	Yes	
Arkansas	Yes	Yes	†	Yes	Yes	Yes	
California	Yes	Yes	†	Yes	Yes	Yes	
Colorado	Yes	Yes	†	Yes	Yes	Yes	
Connecticut	Yes	Yes	†	Yes	Yes	Yes	
Delaware	Yes	Yes	†	†	†	Yes	
District Of Columbia	Yes	Yes	†	Yes	Yes	Yes	
Florida	Yes	Yes	†	†	Yes	Yes	
Georgia	Yes	Yes	†	Yes	Yes	Yes	
Hawaii	Yes	Yes	†	†	†	Yes	
Idaho	Yes	Yes	†	†	†	†	Idaho collects financial information and an audit report from each public school district and each public charter school.
Illinois	Yes	Yes	†	†	†	†	Illinois only reports the districts "Tuition per Pupil" payments to charter schools (as required by state law).
Indiana	Yes	Yes	†	Yes	Yes	Yes	†

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-6. Fiscal Data Plan responses to questions 7 through 8, by state or jurisdiction: Fiscal Year 2015

	<u>Q.7</u>			<u>Q.8</u>			
	Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2015.			Please indicate below if your state reports finance data for any of the following types of school districts:			
State or jurisdiction	Included in FY 2015 NPEFS	Included in FY 2015 F-33	Not included in NPEFS or F-33	All associated charter schools	All associated noncharter schools	Some associated schools are charter schools and some are noncharter schools	If answer is other, please provide an explanation
Iowa	Yes	Yes	†	†	†	†	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.  Comment to Question 5 above: We are submitting the best we can for the F-33 for FY15, but will need to change the level of detail collected from districts in FY17 to improve the data. Comment to Question 6 above: We are unable to report this data since it is not current GASB terminology in GASB 68.
Kansas	Yes	Yes	†	†	Yes	Yes	Kansas treats all charter schools same as regular public schools. Enrollment and revenues/expenditures are reported to the state as part of the USD budget at the district level; building base budgets are not collected.
Kentucky	Yes	Yes	†	†	Yes	†	†
Louisiana	Yes	Yes	†	Yes	Yes	Yes	The answers above assume districts are equivalent to LEAs. Type 2, Type 3B, and Type 5 Charter Schools are LEAs.
Maine	Yes	Yes	†	†	Yes	†	†

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-6. Fiscal Data Plan responses to questions 7 through 8, by state or jurisdiction: Fiscal Year 2015

	<u>Q.7</u>			<u>Q.8</u>			
	Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2015.			Please indicate below if your state reports finance data for any of the following types of school districts:			
State or jurisdiction	Included in FY 2015 NPEFS	Included in FY 2015 F-33	Not included in NPEFS or F-33	All associated schools are charter schools	All associated schools are noncharter schools	Some associated schools are charter schools and some are noncharter schools	If answer is other, please provide an explanation
Maryland	Yes	Yes	†	†	†	†	MARYLAND STATE LAW DOES NOT ALLOW FOR INDEPENDENT CHARTER SCHOOLS. LEA'S MAY ELECT TO HAVE CHARTER SCHOOLS BUT WE DO NOT REPORT FINANCE DATA FOR CHARTER SCHOOLS SEPARATELY.
Massachusetts	Yes	Yes	†	Yes	Yes	Yes	†
Michigan	Yes	Yes	†	†	†	†	"Charter schools" in Michigan are considered separate public school entities and are 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	Yes	Yes	†	†	Yes	†	†
Mississippi	Yes	Yes	†	†	Yes	†	†
Missouri	Yes	Yes	†	†	†	†	All Charter Schools in Missouri are LEA charter schools.
Montana	Yes	Yes	†	†	Yes	†	†
Nebraska	Yes	Yes	†	†	Yes	†	†
Nevada	Yes	Yes	†	†	Yes	Yes	†
New Hampshire	Yes	Yes	†	†	Yes	†	Charter schools are not reported - Many do not file annual reports and many are not timely.
New Jersey	Yes	Yes	†	†	Yes	†	NJ Charter Schools are reported as independent entities.
New Mexico	Yes	Yes	†	†	†	Yes	†
New York	Yes	Yes	†	†	Yes	Yes	†

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-6. Fiscal Data Plan responses to questions 7 through 8, by state or jurisdiction: Fiscal Year 2015

	<u>Q.7</u>			<u>Q.8</u>			
	Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2015.			Please indicate below if your state reports finance data for any of the following types of school districts:			
State or jurisdiction	Included in FY 2015 NPEFS	Included in FY 2015 F-33	Not included in NPEFS or F-33	All associated schools are charter schools	All associated schools are noncharter schools	Some associated schools are charter schools and some are noncharter schools	If answer is other, please provide an explanation
North Carolina	Yes	Yes	†	Yes	Yes	Yes	†
North Dakota	Yes	Yes	†	†	Yes	†	North Dakota does not have charter schools.
Ohio	Yes	Yes	†	Yes	†	†	†
Oklahoma	Yes	Yes	†	†	†	Yes	†
Oregon	†	†	Yes	Yes	Yes	Yes	†
Pennsylvania	Yes	Yes	†	†	†	†	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	Yes	†	Charter schools are considered Local Educational Agencies in the same manner as our traditional school districts. As such, they are an LEA comprised only of one or more charter schools.
South Carolina	Yes	Yes	†	Yes	Yes	Yes	†
South Dakota	Yes	Yes	†	†	†	†	South Dakota does not have Charter Schools.
Tennessee	Yes	Yes	†	†	Yes	Yes	†
Texas	Yes	Yes	†	Yes	Yes	†	†
Utah	†	Yes	†	†	Yes	Yes	†
Vermont	Yes	Yes	†	†	Yes	†	†
Virginia	Yes	Yes	†	†	Yes	Yes	†
Washington	Yes	Yes	†	†	†	Yes	†
West Virginia	Yes	Yes	†	†	Yes	†	†
Wisconsin	Yes	Yes	†	†	†	Yes	†
Wyoming	Yes	Yes	†	†	†	Yes	†
<b>Other jurisdictions</b>							
American Samoa	Yes	Yes	†	†	Yes	†	†
Guam	Yes	†	†	†	†	†	Charter Schools are pass thru funding. Districts only report the pass thru
Commonwealth of the Northern Mariana Islands	Yes	Yes	†	†	†	†	†

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-6. Fiscal Data Plan responses to questions 7 through 8, by state or jurisdiction: Fiscal Year 2015

	<u>Q.7</u>			<u>Q.8</u>			
	Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2015.			Please indicate below if your state reports finance data for any of the following types of school districts:			
State or jurisdiction	Included in FY 2015 NPEFS	Included in FY 2015 F- 33	Not included in NPEFS or F- 33	All associated schools are charter schools	All assoicated schools are noncharter schools	Some associated schools are charter schools and some are noncharter schools	If answer is other, please provide an explanation
Puerto Rico	Yes	†	†	†	Yes	†	†
Virgin Islands	†	†	Yes	†	Yes	†	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2015, provisional Version 1a.

## Appendix F - Fiscal Data Responses

Table F-7. Fiscal Data Plan responses to questions 8.a through 8.b, by state or jurisdiction: Fiscal Year 2015

State or jurisdiction	Q.8.a			Q.8.b	
	Please indicate below if finance data for charter schools is included in NPEFS and F-33 data for			Are expenditures for charter schools included within your reporting of NPEFS Current Expenditures for fiscal year 2015?	
	Included in FY 2015 NPEFS	Included in FY 2015 F-33	Not included in NPEFS or F-33	Yes, included in FY 2015 NPEFS Current Expenditures	If charter school data is not included, please provide an explanation.
Alabama	†	†	†	†	†
Alaska	Yes	Yes	†	Yes	†
Arizona	Yes	Yes	†	Yes	†
Arkansas	Yes	Yes	†	Yes	†
California	Yes	†	†	Yes	†
Colorado	Yes	Yes	†	Yes	†
Connecticut	Yes	Yes	†	Yes	†
Delaware	Yes	Yes	†	Yes	†
District Of Columbia	Yes	Yes	†	Yes	†
Florida	Yes	Yes	†	Yes	†
Georgia	Yes	Yes	†	Yes	Georgia has some local charter schools within the school districts that do not report the expenditures by object level such as salaries, etc. The majority of the local charters do report correctly. The material amount of expenditures are reported at the functional level.
Hawaii	Yes	Yes	†	Yes	†
Idaho	Yes	Yes	†	Yes	†
Illinois	†	†	†	Yes	As stated above Illinois only includes tuition per student payments to charter schools.
Indiana	Yes	Yes	†	Yes	†
Iowa	Yes	Yes	†	Yes	†
Kansas	Yes	Yes	†	Yes	†
Kentucky	†	†	†	†	†
Louisiana	Yes	Yes	†	Yes	†
Maine	†	†	†	†	†
Maryland	Yes	Yes	†	Yes	†
Massachusetts	Yes	Yes	†	Yes	†
Michigan	Yes	Yes	†	Yes	†
Minnesota	Yes	Yes	†	Yes	†
Mississippi	†	†	†	†	†
Missouri	Yes	Yes	†	Yes	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	Yes	Yes	†	Yes	†

See notes at end of table.



## Appendix F - Fiscal Data Responses

Table F-7. Fiscal Data Plan responses to questions 8.a through 8.b, by state or jurisdiction: Fiscal Year 2015

State or jurisdiction	Q.8.a			Q.8.b	
	Please indicate below if finance data for charter schools is included in NPEFS and F-33 data for			Are expenditures for charter schools included within your reporting of NPEFS Current Expenditures for fiscal year 2015?	
	Included in FY 2015 NPEFS	Included in FY 2015 F-33	Not included in NPEFS or F-33	Yes, included in FY 2015 NPEFS Current Expenditures	If charter school data is not included, please provide an explanation.
New Hampshire	†	†	Yes	No	Those that do report expenditures (tuition) are reported as an Inter Agency allocation. They are not reported in the expenditures that we report for school districts.
New Jersey	Yes	Yes	†	Yes	†
New Mexico	Yes	Yes	†	Yes	†
New York	Yes	Yes	†	Yes	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 question 8c. District payments to charter schools do not necessarily equal total charter school expenses.
North Carolina	Yes	Yes	†	Yes	†
North Dakota	†	†	†	†	†
Ohio	Yes	Yes	†	Yes	†
Oklahoma	Yes	Yes	†	Yes	†
Oregon	Yes	Yes	†	Yes	†
Pennsylvania	Yes	Yes	†	Yes	†
Rhode Island	Yes	Yes	†	Yes	†
South Carolina	Yes	Yes	†	Yes	†
South Dakota	†	†	Yes	†	†
Tennessee	Yes	Yes	†	Yes	†
Texas	Yes	Yes	†	Yes	†
Utah	Yes	Yes	†	Yes	†
Vermont	†	†	†	†	†
Virginia	Yes	Yes	†	Yes	†
Washington	Yes	Yes	†	Yes	†
West Virginia	†	†	†	†	†
Wisconsin	Yes	Yes	†	Yes	†
Wyoming	Yes	Yes	†	Yes	†
<b>Other jurisdiction</b>					
American Samoa	†	†	†	†	†
Guam	Yes	†	†	Yes	Only included in a payout to charter schools as a contractual obligation.
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 2015, provisional Version 1a.

## Appendix F - Fiscal Data Responses

Table F-8. Fiscal Data Plan responses to question 8.c, by state or jurisdiction: Fiscal Year 2015

Q.8.c

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.
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 only from government 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 includes revenues and expenditures only from government sources.
Georgia	Data reported includes all revenues and expenditures from both government and private sources.
Hawaii	Data reported includes revenues and expenditures only 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 includes revenues and expenditures only 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	†
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.
South Carolina	Data reported includes all revenues and expenditures from both government and private sources.

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-8. Fiscal Data Plan responses to question 8.c, by state or jurisdiction: Fiscal Year 2015

Q.8.c

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.
South Dakota	†
Tennessee	Data reported includes revenues and expenditures only 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 includes revenues and expenditures only from government sources.
Washington	Data reported includes revenues and expenditures only from government sources.
West Virginia	†
Wisconsin	Data reported includes revenues and expenditures only from government sources.
Wyoming	Data reported includes all revenues and expenditures from both government and private sources.
<b>Other jurisdictions</b>	
American Samoa	†
Guam	Data reported includes revenues and expenditures only from government sources.
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 2015, provisional Version 1a.

## Appendix F - Fiscal Data Responses

Table F-9. Fiscal Data Plan responses to questions 9 through 11, by state or jurisdiction: Fiscal Year 2015

	<u>Q.9</u>	<u>Q.10</u>	<u>Q.10.a</u>	<u>Q.11</u>
	When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance?	Is the ADA your state reported on NPEFS calculated based on state statute definition?	If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?	Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
State or jurisdiction	If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?			
Alabama	No	No	†	No
Alaska	No	No	†	Yes
Arizona	No	Yes	No	No
Arkansas	No	No	†	No
California	No	Yes	Yes	No
Colorado	No	No	†	No
Connecticut	<p>Yes. On a program by program basis, count the number of PK-12 pupils in the program, and multiple 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 180 and then divided that by the number 300 to come up with a full-time-equivalent (FTE) Summer School value. School districts may have multiple programs offered during the summer. If a particular program provides instructional minutes during the day above 300 minutes, the district can only report for that program 300 minutes in the calculation. The full-time-equivalent (FTE) Summer School values are summed statewide and factored into the ADA calculation.</p>	No	†	Yes
Delaware	No	No	†	No
District Of Columbia	Yes. We do not use any weighting or adjustments. The ADA is based on NCEs guidance provided.	No	†	—
Florida	Yes. Number of summer days multiplied by the percent of summer days present	Yes	Yes	No
Georgia	No	No	†	No
Hawaii	No	No	†	No
Idaho	No	Yes	Yes	No
Illinois	No	Yes	Yes	No
Indiana	No	No	†	No
Iowa	Yes. Total student days in attendance for summer school are added to total days in the regular school year prior to dividing by the average number of regular school days per the instructions.	No	†	No
Kansas	Yes. Total hours of summer school instruction divided by 1,116 hours to get student FTE (full time equivalency).	No	†	No
Kentucky	No	No	†	No
Louisiana	No	No	†	No
Maine	No	Yes	Yes	No
Maryland	No	Yes	Yes	No
Massachusetts	Yes. Headcount times twenty percent.	Yes	†	No

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-9. Fiscal Data Plan responses to questions 9 through 11, by state or jurisdiction: Fiscal Year 2015

	<u>Q.9</u>	<u>Q.10</u>	<u>Q.10.a</u>	<u>Q.11</u>
	When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance?	Is the ADA your state reported on NPEFS calculated based on state statute definition?	If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?	Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
State or jurisdiction	If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?			
Michigan	No	Yes	Yes	No
Minnesota	No	Yes	Yes	Yes
Mississippi	No	Yes	Yes	No
Missouri	Yes. Per Statute the Summer School ADA is calculated by dividing the total summer school attendance hours by 1,044. The Summer School ADA is then added to the regular term ADA to obtain the total ADA.	Yes	Yes	No
Montana	No	Yes	Yes	No
Nebraska	Yes. Aggregate Days Attendance divided by Average Days in Session	Yes	Yes	No
Nevada	No	No	†	No
New Hampshire	No	Yes	No	No
New Jersey	No	Yes	Yes	No
New Mexico	No	Yes	Yes	No
New York	No	Yes	Yes	No
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 membership (ADA) using the following formula: Attendance hours / (the number of instruction hours required for on credit) x .25 = ADA The number of instruction hours for one credit is 150 hour for science or vocational courses, 120 hours for all others.	No	†	No
Ohio	No	No	†	Yes
Oklahoma	No	Yes	No	No
Oregon	No	Yes	No	No
Pennsylvania	No	No	†	No
Rhode Island	No	No	†	No
South Carolina	No	Yes	†	No
South Dakota	No	No	†	No
Tennessee	No	Yes	Yes	No
Texas	No	Yes	Yes	No
Utah	Yes	No	†	Yes
Vermont	No	No	†	No
Virginia	Yes. Each school division's summer attendance is weighted by (summer days in session/regular school days in session)	No	†	No
Washington	No	Yes	Yes	No
West Virginia	No	Yes	Yes	No

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-9. Fiscal Data Plan responses to questions 9 through 11, by state or jurisdiction: Fiscal Year 2015

	<u>Q.9</u>	<u>Q.10</u>	<u>Q.10.a</u>	<u>Q.11</u>
State or jurisdiction	<p>When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance?</p> <p>If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?</p>	<p>Is the ADA your state reported on NPEFS calculated based on state statute definition?</p>	<p>If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?</p>	<p>Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?</p>
Wisconsin	Yes. WE CALCULATE A WEIGHTED AVERAGE TO GET SUMMER SCHOOL ADA ON THE SAME BASIS AS REGULAR SCHOOL YEAR	No	†	Yes
Wyoming	No	No	†	No
<b>Other jurisdictions</b>				
American Samoa	No	No	†	No
Guam	No	No	†	No
Commonwealth of the Northern Mariana Islands	No	No	†	—
Puerto Rico	No	No	†	No
Virgin Islands	No	No	†	No

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2015, provisional Version 1a.

## Appendix F - Fiscal Data Responses

Table F-10. Fiscal Data Plan responses to questions 12 through 12.a, by state or jurisdiction: Fiscal Year 2015

<u>Q.12</u>	<u>Q.12.a</u>
State or jurisdiction	Does your state currently maintain school-level finance data? If you make school-level financial data available on your website please provide the url
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	Yes, however the state only has the data for some schools. currently not available, a school level financial transparency will be available by June 2017.
Connecticut	Yes, however the state only has the data for some schools. —
Delaware	Yes, for all public schools in the state (including charter schools.) <a href="http://www.doe.k12.de.us/domain/167">http://www.doe.k12.de.us/domain/167</a>
District Of Columbia	No, state does not maintain school-level finance data. †
Florida	Yes, for all public schools in the state (including charter schools.)
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. Louisiana calculates school-level financial data based on data provided by all public LEAs. The school-level financial data includes actual salary data and pro-rations for other expenditures based on salary data and/or student counts. <a href="http://www.louisianabelieves.com/data/310/">http://www.louisianabelieves.com/data/310/</a>
Maine	Yes, however the state only has the data for some schools. —
Maryland	No, state does not maintain school-level finance data. —
Massachusetts	Yes, for all public schools in the state (including charter schools.) <a href="http://www.doe.mass.edu/charter/finance/revexp/">http://www.doe.mass.edu/charter/finance/revexp/</a>

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-10. Fiscal Data Plan responses to questions 12 through 12.a, by state or jurisdiction: Fiscal Year 2015

<u>Q.12</u>	<u>Q.12.a</u>	
State or jurisdiction	Does your state currently maintain school-level finance data?	If you make school-level financial data available on your website please provide the url
Michigan	Yes, for all public schools in the state (including charter schools.)	<a href="https://www.mischooldata.org/DistrictSchoolProfiles/FinancialInformation/FinancialSummary.aspx">https://www.mischooldata.org/DistrictSchoolProfiles/FinancialInformation/FinancialSummary.aspx</a>
Minnesota	Yes, for all public schools in the state (including charter schools.)	—
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.	†
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.)	NC do not compile and publish school level expenditure reports
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.)	<a href="https://sdeweb01.sde.ok.gov/OCAS_Reporting/">https://sdeweb01.sde.ok.gov/OCAS_Reporting/</a>
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.)	<a href="http://www.ride.ri.gov">www.ride.ri.gov</a>
South Carolina	Yes, for all public schools in the state (including charter schools.)	<a href="http://www.ed.sc.gov">www.ed.sc.gov</a>
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.	†

See notes at end of table.



## Appendix F - Fiscal Data Responses

Table F-10. Fiscal Data Plan responses to questions 12 through 12.a, by state or jurisdiction: Fiscal Year 2015

<u>Q.12</u>	<u>Q.12.a</u>	
State or jurisdiction	Does your state currently maintain school-level finance data?	If you make school-level financial data available on your website please provide the url
Virginia	No, state does not maintain school-level finance data.	†
Washington	No, state does not maintain school-level finance data.	†
West Virginia	Yes, however the state only has the data for some schools.	—
Wisconsin	No, state does not maintain school-level finance data.	†
Wyoming	Yes, for all public schools in the state (including charter schools.)	—
<b>Other jurisdictions</b>		
American Samoa	No, state does not maintain school-level finance data.	†
Guam	Yes, for all public schools in the state except charter schools.	www.gdoe.net
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 2015, provisional Version 1a.

## Appendix F - Fiscal Data Responses

Table F-11. Fiscal Data Plan responses to questions 12.b through 12.c, by state or jurisdiction: Fiscal Year 2015

State or jurisdiction	<u>Q.12.b</u>		<u>Q.12.c</u>				
	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	Nonpersonnel expenditures	Instructional staff	Instructional aides	Teachers salaries	Support staff	Other school-level personnel
Alabama	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Alaska	†	†	†	†	†	†	†
Arizona	†	†	†	†	†	†	†
Arkansas	Yes	Yes	Yes	Yes	Yes	†	Yes
California	†	†	†	†	†	†	†
Colorado	†	†	†	†	†	†	†
Connecticut	Yes	Yes	Yes	†	†	Yes	Yes
Delaware	Yes	Yes	Yes	Yes	Yes	Yes	Yes
District Of Columbia	†	†	†	†	†	†	†
Florida	Yes	Yes	Yes	†	†	†	†
Georgia	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Idaho	†	†	†	†	†	†	†
Illinois	†	†	†	†	†	†	†
Indiana	†	†	†	†	†	†	†
Iowa	†	†	†	†	†	†	†
Kansas	†	†	†	†	†	†	†
Kentucky	†	†	†	†	†	†	†
Louisiana	Yes	†	Yes	Yes	Yes	Yes	Yes
Maine	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Maryland	†	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	Yes	Yes	†	†
Michigan	Yes	Yes	Yes	Yes	Yes	†	Yes
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mississippi	†	†	†	†	†	†	†
Missouri	†	†	†	†	†	†	†
Montana	†	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†	†
Nevada	†	†	†	†	†	†	†
New Hampshire	†	†	†	†	†	†	†
New Jersey	Yes	Yes	Yes	Yes	Yes	Yes	Yes
New Mexico	†	†	†	†	†	†	†
New York	†	†	†	†	†	†	†
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes
North Dakota	†	†	†	†	†	†	†

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-11. Fiscal Data Plan responses to questions 12.b through 12.c, by state or jurisdiction: Fiscal Year 2015

State or jurisdiction	Q.12.b If your state currently tracks expenditures at the school-level, please indicate the types of expenditures collected.			Q.12.c If your state currently tracks personnel expenditures at the school-level, please indicate the types of expenditures collected:			
	Personnel expenditures	Nonpersonnel expenditures	Instructional staff	Instructional aides	Teachers salaries	Support staff	Other school-level personnel
Ohio	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oregon	†	†	†	†	†	†	†
Pennsylvania	†	†	†	†	†	†	†
Rhode Island	Yes	Yes	Yes	Yes	Yes	Yes	Yes
South Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes
South Dakota	†	†	†	†	†	†	†
Tennessee	†	†	†	†	†	†	†
Texas	†	†	†	†	†	†	†
Utah	†	†	†	†	†	†	†
Vermont	†	†	†	†	†	†	†
Virginia	†	†	†	†	†	†	†
Washington	†	†	†	†	†	†	†
West Virginia	Yes	†	Yes	Yes	Yes	Yes	Yes
Wisconsin	†	†	†	†	†	†	†
Wyoming	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>Other jurisdictions</b>							
American Samoa	†	†	†	†	†	†	†
Guam	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†
Puerto Rico	†	†	†	†	†	†	†
Virgin Islands	Yes	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 2015, provisional Version 1a.

## Appendix F - Fiscal Data Responses

Table F-12. Fiscal Data Plan responses to questions 12.d through 12.e by state or jurisdiction: Fiscal Year 2015

	Q.12.d								Q.12.e
	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	Non-technology related supplies and purchased services	Technology related equipment	Technology software	Textbooks and periodicals	Instructional staff support	Improvement of instruction, such as professional development	Library and media services	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?
Alabama	†	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Alaska	†	†	†	†	†	†	†	†	†
Arizona	†	†	†	†	†	†	†	†	†
Arkansas	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes	Yes
California	†	†	†	†	†	†	†	†	†
Colorado	†	†	†	†	†	†	†	†	†
Connecticut	†	†	†	†	†	†	†	†	†
Delaware	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
District Of Columbia	†	†	†	†	†	†	†	†	†
Florida	†	†	†	†	†	Yes	Yes	Yes	Yes
Georgia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Idaho	†	†	†	†	†	†	†	†	†
Illinois	†	†	†	†	†	†	†	†	†
Indiana	†	†	†	†	†	†	†	†	†
Iowa	†	†	†	†	†	†	†	†	†
Kansas	†	†	†	†	†	†	†	†	†
Kentucky	†	†	†	†	†	†	†	†	†
Louisiana	†	†	†	†	†	†	†	†	No
Maine	†	†	†	†	†	†	†	†	Yes
Maryland	†	†	†	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Michigan	†	†	†	†	Yes	†	†	†	Yes
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mississippi	†	†	†	†	†	†	†	†	†
Missouri	†	†	†	†	†	†	†	†	†
Montana	†	†	†	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†	†	†	†
Nevada	†	†	†	†	†	†	†	†	†
New Hampshire	†	†	†	†	†	†	†	†	†
New Jersey	†	†	†	†	Yes	Yes	Yes	Yes	No
New Mexico	†	†	†	†	†	†	†	†	†

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-12. Fiscal Data Plan responses to questions 12.d through 12.e by state or jurisdiction: Fiscal Year 2015

	Q.12.d							Q.12.e	
	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	Non-technology related supplies and purchased services	Technology related equipment	Technology software	Textbooks and periodicals	Instructional staff support	Improvement of instruction, such as professional development	Library and media services	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?
New York	†	†	†	†	†	†	†	†	†
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
North Dakota	†	†	†	†	†	†	†	†	†
Ohio	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oregon	†	†	†	†	†	†	†	†	†
Pennsylvania	†	†	†	†	†	†	†	†	†
Rhode Island	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
South Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
South Dakota	†	†	†	†	†	†	†	†	†
Tennessee	†	†	†	†	†	†	†	†	†
Texas	†	†	†	†	†	†	†	†	†
Utah	†	†	†	†	†	†	†	†	†
Vermont	†	†	†	†	†	†	†	†	†
Virginia	†	†	†	†	†	†	†	†	†
Washington	†	†	†	†	†	†	†	†	†
West Virginia	†	†	†	†	†	†	†	†	Yes
Wisconsin	†	†	†	†	†	†	†	†	†
Wyoming	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Other jurisdiction									
American Samoa	†	†	†	†	†	†	†	†	†
Guam	Yes	Yes	Yes	Yes	Yes	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 2015, provisional Version 1a.

## Appendix F - Fiscal Data Responses

Table F-13. Fiscal Data Plan responses to questions 13 through 13.b, by state or jurisdiction: Fiscal Year 2015

State or jurisdiction	Q.13	Q.13.a			Q.13.b	
	Does your state have virtual schools?	If yes, are finance data for these virtual schools included in your state's NPEFS and F-33 data submissions?	Included in FY 2015 NPEFS	Included in FY 2015 F-33	Not included in FY 2015 NPEFS of F-33	What type of district are the finance data for expenditures of virtual schools reported as?
					Regular school district	Separate education agency
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	†	Yes	†
Connecticut	No	†	†	†	†	†
Delaware	No	†	†	†	†	†
District Of Columbia	No	†	†	†	†	†
Florida	Yes	Yes	Yes	†	Yes	†
Georgia	Yes	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	†	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	†	†	†
Nebraska	No	†	†	†	†	†
Nevada	Yes	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	†	†	†	†	†
Ohio	Yes	Yes	Yes	†	Yes	†
Oklahoma	Yes	Yes	Yes	†	Yes	†
Oregon	Yes	Yes	Yes	†	Yes	†
Pennsylvania	Yes	Yes	Yes	†	†	Yes
Rhode Island	No	†	†	†	†	†
South Carolina	Yes	Yes	Yes	†	Yes	†
South Dakota	Yes	Yes	Yes	†	Yes	†

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-13. Fiscal Data Plan responses to questions 13 through 13.b, by state or jurisdiction: Fiscal Year 2015

State or jurisdiction	<u>Q.13</u>	<u>Q.13.a</u>			<u>Q.13.b</u>			
	Does your state have virtual schools?	If yes, are finance data for these virtual schools included in your state's NPEFS and F-33 data submissions?	Included in FY 2015 NPEFS	Included in FY 2015 F-33	Not included in FY 2015 NPEFS of F-33	What type of district are the finance data for expenditures of virtual schools reported as?	Regular school district	Separate education agency
Tennessee	Yes	Yes	Yes	Yes	†	Yes	†	
Texas	Yes	Yes	Yes	Yes	†	Yes	†	
Utah	Yes	Yes	Yes	Yes	†	Yes	Yes	
Vermont	No	†	†	†	†	†	†	
Virginia	Yes	Yes	Yes	Yes	†	Yes	†	
Washington	Yes	Yes	Yes	Yes	†	Yes	†	
West Virginia	Yes	Yes	†	†	†	†	Yes	
Wisconsin	Yes	Yes	Yes	Yes	†	Yes	†	
Wyoming	Yes	Yes	Yes	Yes	†	Yes	†	
<b>Other jurisdictions</b>								
American Samoa	No	†	†	†	†	†	†	
Guam	No	†	†	†	†	†	†	
Commonwealth of the Northern Mariana Islands	No	†	†	†	†	†	†	
Puerto Rico	No	†	†	†	†	†	†	
Virgin Islands	No	†	†	†	†	†	†	

— Not 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 2015, provisional Version 1a.

## Appendix F - Fiscal Data Responses

Table F-14. Fiscal Data Plan responses to questions 14 through 14.a, by state or jurisdiction: Fiscal Year 2015

State or jurisdiction	Q.14	Q.14.a		
	Does your state report revenues from private sources?	If your state currently tracks revenues from private sources, please indicate where these data are reported on NPEFS.		
		Transportation fees from Individuals (R1G)	Other Revenue from Local Sources (R1L)	Other Sources of Revenues (R5)
Alabama	No	†	†	†
Alaska	Yes	†	Yes	†
Arizona	Yes	Yes	Yes	†
Arkansas	Yes	Yes	Yes	Yes
California	Yes	Yes	Yes	†
Colorado	Yes	Yes	Yes	Yes
Connecticut	Yes	Yes	Yes	†
Delaware	Yes	†	Yes	†
District Of Columbia	Yes	†	Yes	†
Florida	Yes	Yes	Yes	†
Georgia	Yes	†	Yes	Yes
Hawaii	Yes	Yes	Yes	†
Idaho	Yes	†	Yes	†
Illinois	Yes	†	Yes	†
Indiana	Yes	†	Yes	†
Iowa	Yes	Yes	Yes	†
Kansas	Yes	†	Yes	†
Kentucky	Yes	Yes	Yes	Yes
Louisiana	Yes	Yes	Yes	†
Maine	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	Yes	Yes
Nevada	Yes	Yes	Yes	Yes
New Hampshire	Yes	†	Yes	†
New Jersey	Yes	Yes	Yes	†
New Mexico	Yes	†	Yes	†
New York	Yes	†	†	Yes
North Carolina	Yes	†	Yes	Yes
North Dakota	Yes	Yes	†	†
Ohio	Yes	†	Yes	†
Oklahoma	Yes	Yes	Yes	Yes
Oregon	Yes	Yes	Yes	Yes
Pennsylvania	Yes	†	Yes	Yes
Rhode Island	Yes	Yes	Yes	†
South Carolina	Yes	†	Yes	Yes
South Dakota	Yes	†	Yes	†
Tennessee	No	†	†	†
Texas	Yes	†	Yes	†
Utah	Yes	Yes	Yes	Yes
Vermont	Yes	Yes	Yes	Yes
Virginia	Yes	Yes	Yes	Yes
Washington	No	†	†	†
West Virginia	Yes	Yes	Yes	†

See notes at end of table.



## Appendix F - Fiscal Data Responses

Table F-14. Fiscal Data Plan responses to questions 14 through 14.a, by state or jurisdiction: Fiscal Year 2015

State or jurisdiction	Q.14	Q.14.a		
	Does your state report revenues from private sources?	If your state currently tracks revenues from private sources, please indicate where these data are reported on NPEFS.		
		Transportation fees from Individuals (R1G)	Other Revenue from Local Sources (R1L)	Other Sources of Revenues (R5)
Wisconsin	Yes	†	Yes	†
Wyoming	Yes	†	Yes	†
<b>Other jurisdiction</b>				
American Samoa	No	†	†	†
Guam	No	†	†	†
Commonwealth of the Northern Mariana Islands	No	†	†	†
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 2015, provisional Version 1a.

## Appendix F - Fiscal Data Responses

Table F-15. Fiscal Data Plan responses to question 14.b, by state or jurisdiction: Fiscal Year 2015

Q.14.b					
Please indicate which donors are excluded from your revenue reporting:					
State or jurisdiction	Private Foundations	Non-profit Organizations	PTA/PTO Organizations	Campus Booster Clubs	Private Individuals
Alabama	†	†	†	†	†
Alaska	†	†	†	†	†
Arizona	†	†	†	†	†
Arkansas	†	†	†	†	†
California	†	†	†	†	†
Colorado	Yes	Yes	Yes	Yes	Yes
Connecticut	†	†	†	†	†
Delaware	†	†	†	†	†
District Of Columbia	†	†	†	†	†
Florida	†	†	†	†	†
Georgia	Yes	Yes	Yes	Yes	†
Hawaii	†	†	†	†	†
Idaho	†	†	†	†	†
Illinois	†	†	†	†	†
Indiana	†	†	†	†	†
Iowa	†	†	†	†	†
Kansas	†	†	†	†	†
Kentucky	†	†	†	†	†
Louisiana	†	†	†	†	†
Maine	†	†	Yes	Yes	†
Maryland	†	†	†	†	†
Massachusetts	†	†	†	†	†
Michigan	†	†	†	†	†
Minnesota	†	†	†	†	†
Mississippi	†	†	†	†	†
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	Yes	Yes	†
New Jersey	†	†	†	†	†
New Mexico	†	†	†	†	†
New York	†	†	†	†	†
North Carolina	†	†	Yes	Yes	†
North Dakota	†	†	†	†	†
Ohio	Yes	†	†	†	Yes
Oklahoma	†	†	†	†	†
Oregon	†	†	†	†	†
Pennsylvania	†	†	†	†	†
Rhode Island	†	†	Yes	Yes	†
South Carolina	†	†	†	†	†
South Dakota	†	†	†	†	†
Tennessee	†	†	†	†	†
Texas	†	†	†	†	†
Utah	†	†	†	†	†

See notes at end of table.

## Appendix F - Fiscal Data Responses

Table F-15. Fiscal Data Plan responses to question 14.b, by state or jurisdiction: Fiscal Year 2015

Q.14.b					
Please indicate which donors are excluded from your revenue reporting:					
State or jurisdiction	Private Foundations	Non-profit Organizations	PTA/PTO Organizations	Campus Booster Clubs	Private Individuals
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	†	†	†	†	†
Wisconsin	†	†	†	†	†
Wyoming	†	†	†	†	†
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	†	†	†	†	†
Virgin Islands	†	†	†	†	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2015, 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 2015

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	42	14	0	0	75.0	25.0	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	55	1	0	0	98.2	1.8	0.0	0.0
IE15	FLAG INSTR EXP TUITION TO OTHER LEAS	56	55	1	0	0	98.2	1.8	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	52	4	0	0	92.9	7.1	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	42	14	0	0	75.0	25.0	0.0	0.0
IE223	FLAG SUP EXP EMP BENEFITS INSTR STAFF	56	42	14	0	0	75.0	25.0	0.0	0.0
IE224	FLAG SUP EXP EMP BENEFITS GEN ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE225	FLAG SUP EXP EMP BENEFITS SCHOOL ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE226	FLAG SUP EXP EMP BENEFITS OPER & MAINTENANC	56	42	14	0	0	75.0	25.0	0.0	0.0
IE227	FLAG SUP EXP EMP BENEFITS STUDENT TRANSP	56	42	14	0	0	75.0	25.0	0.0	0.0
IE228	FLAG SUP EXP EMP BENEFITS OTHER SERV	56	42	14	0	0	75.0	25.0	0.0	0.0
ITE22	FLAG SUP EXP EMP BENEFITS SUBTOTAL	56	42	0	0	14	75.0	0.0	0.0	25.0
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 2015—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	53	0	0	3	94.6	0.0	0.0	5.4
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	42	0	0	14	75.0	0.0	0.0	25.0
ISTE23	FLAG SUP EXP SUBTOTAL INSTR STAFF	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE24	FLAG SUP EXP SUBTOTAL GEN ADMIN	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE25	FLAG SUP EXP SUBTOTAL SCHOOL ADMIN	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE26	FLAG SUP EXP SUBTOTAL OPER & MAINTENANCE	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE27	FLAG SUP EXP SUBTOTAL STUDENT TRANSP	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE28	FLAG SUP EXP SUBTOTAL OTHER SERVICES	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE2T	FLAG SUP EXP TOTAL SUPPORT SERVICES	56	42	0	0	14	75.0	0.0	0.0	25.0
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 TRANSPRT (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 2015—Continued

Variable	Description	Total	Number				Percent			
			Flags				Flags			
			R	A	I	T	R	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	42	0	0	14	75.0	0.0	0.0	25.0
ITE5	FLAG CURRENT EXPENDITURES	56	47	0	0	9	83.9	0.0	0.0	16.1
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	48	0	0	8	85.7	0.0	0.0	14.3
ITE11	FLAG TOTAL EXPENDITURES FOR EDUCATION	56	47	0	0	9	83.9	0.0	0.0	16.1
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	47	0	0	9	83.9	0.0	0.0	16.1
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	55	0	0	1	98.2	0.0	0.0	1.8
IMEMBR14	FLAG TOTAL STUDENT	56	52	4	0	0	92.9	7.1	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 2015, Provisional Version 1a.

## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2015

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
R1A	LOCAL REV PROPERTY TAX	40	0	16	\$840,184	\$25,015,180,011	\$4,746,812,241
R1B	LOCAL REV NON PROPERTY TAX	30	0	26	799,159	2,230,366,572	424,268,743
R1C	LOCAL REV LOC GOVT PROPERTY TAX	22	0	34	168,400	11,930,595,163	2,090,419,581
R1D	LOCAL REV LOC GOVT NON PROPERTY TAX	24	0	32	340,646	3,529,473,425	432,457,837
R1E	LOCAL REV INDIVIDUALS TUITION	56	0	0	0	144,199,779	18,646,164
R1F	LOCAL REV TUITION FROM LEAS	56	0	0	0	2,566,170,624	152,989,668
R1G	LOCAL REV TRANSPORT FEES INDIVIDUALS	56	0	0	0	15,270,674	1,833,329
R1H	LOCAL REV TRANSPORT FEES LEAS	56	0	0	0	244,609,096	6,658,005
R1I	LOCAL REV EARNINGS ON INVESTMENT	56	0	0	0	194,122,929	15,435,129
R1J	LOCAL REV FOOD SERVICE	56	0	0	0	632,236,404	101,379,279
R1K	LOCAL REV STUDENT ACTIVITIES	56	0	0	0	685,372,720	75,667,749
R1L	LOCAL REV OTHER	56	0	0	0	3,434,148,173	342,217,315
R1M	LOCAL REV TEXTBOOK	56	0	0	0	96,690,117	3,736,626
R1N	LOCAL REV SUMMER SCHOOL	56	0	0	0	33,114,421	2,047,346
STR1	LOCAL REV SUBTOTAL	56	0	0	0	34,099,676,523	5,185,405,275
R2	INTERMEDIATE REVENUE	56	0	0	0	343,035,174	36,178,400
R3	STATE REVENUE	53	0	3	12,573,102	42,525,283,413	5,730,390,447
R4A	FED REV DIRECT GRANTS	56	0	0	0	499,613,767	69,237,217
R4B	FED REV THRU STATE	56	0	0	0	6,482,142,701	889,226,522
R4C	FED REV THRU INTERMEDIATE AGENCIES	56	0	0	0	112,333,163	11,178,043
R4D	FED REV OTHER SOURCES	56	0	0	0	262,712,854	35,083,170
STR4	FED REV SUBTOTAL	56	0	0	31,329,817	7,148,875,063	1,004,724,952
R5	REV FROM OTHER SOURCES	56	0	0	0	9,636,254,168	1,115,718,938
TR	TOTAL REVENUE FROM ALL SOURCES	56	0	0	65,033,822	74,395,627,345	11,649,713,871
E11	INSTR EXP SALARIES	56	0	0	20,784,001	25,433,551,906	4,003,163,236
E12	INSTR EXP EMP BENEFITS	56	0	0	4,334,747	13,181,503,263	1,593,366,947
E13	INSTR EXP PURCHASED SERVICES	56	0	0	925,978	2,930,569,481	298,190,141
E14	INSTR EXP TUITION	56	0	0	0	819,726,436	100,118,070
E15	INSTR EXP TUITION TO OTHER LEAS	56	0	0	0	2,806,859,587	152,981,383
E16	INSTR EXP SUPPLIES	56	0	0	230,440	2,035,672,821	251,097,451
E17	INSTR EXP PROPERTY	56	0	0	0	222,114,406	42,932,644
E18	INSTR EXP OTHER	56	0	0	0	267,431,102	24,840,797
STE1	INSTR EXP SUBTOTAL	56	0	0	30,646,266	39,941,145,745	6,270,776,643
E11A	INSTR EXP REGULAR PROGRAM SALARIES	55	1	0	11,849,666	18,206,082,989	2,612,411,101
E11B	INSTR EXP SPECIAL EDUCATION SALARIES	55	1	0	1,776,107	5,435,581,682	607,721,719
E11C	INSTR EXP VOCATIONAL SALARIES	52	4	0	356,271	768,967,796	112,296,136
E11D	INSTR EXP OTHER PROGRAMS SALARIES	53	3	0	620,673	2,476,252,749	192,838,437
E2	INSTR EXP TEXTBOOKS	45	11	0	160,162	456,842,514	54,206,938
E212	SUP EXP SALARY STUDENTS	56	0	0	0	2,387,050,312	371,213,810
E213	SUP EXP SALARY INSTR STAFF	56	0	0	2,196,474	2,359,948,383	277,565,438
E214	SUP EXP SALARY GEN ADMIN	56	0	0	457,363	421,663,604	86,131,386
E215	SUP EXP SALARY SCHOOL ADMIN	56	0	0	2,863,891	2,954,133,927	393,573,938
E216	SUP EXP SALARY OPER & MAINTENANCE	56	0	0	487,038	2,433,904,305	326,732,382
E217	SUP EXP SALARY STUDENT TRANSP	56	0	0	0	716,751,050	141,162,738
E218	SUP EXP SALARY OTHER SERVICES	56	0	0	826,719	1,549,644,683	163,138,997
TE21	SUP EXP SALARY SUBTOTAL	56	0	0	10,035,963	12,562,537,349	1,759,518,688
E222	SUP EXP EMP BENEFITS STUDENTS	56	0	0	0	846,005,286	141,423,792
E223	SUP EXP EMP BENEFITS INSTR STAFF	56	0	0	375,310	822,585,665	101,089,002
E224	SUP EXP EMP BENEFITS GEN ADMIN	56	0	0	91,692	283,275,863	36,702,776
E225	SUP EXP EMP BENEFITS SCHOOL ADMIN	56	0	0	628,408	1,081,457,971	146,866,645
E226	SUP EXP EMP BENEFITS OPER & MAINTENANCE	56	0	0	95,418	1,097,554,506	143,700,040
E227	SUP EXP EMP BENEFITS STUDENT TRANS	56	0	0	0	258,564,299	60,998,243
E228	SUP EXP EMP BENEFITS OTHER SERV	56	0	0	186,571	660,536,309	70,023,639
TE22	SUP EXP EMP BENEFITS SUBTOTAL	56	0	0	1,877,230	4,890,438,252	700,804,138
E232	SUP EXP PURCH SERV STUDENTS	56	0	0	0	362,292,088	56,378,215
E233	SUP EXP PURCH SERV INSTR STAFF	56	0	0	303,462	628,419,701	67,689,051
E234	SUP EXP PURCH SERV GEN ADMIN	56	0	0	37,500	388,466,997	67,207,140
E235	SUP EXP PURCH SERV SCHOOL ADMIN	56	0	0	0	199,690,219	19,083,867
E236	SUP EXP PURCH SERV OPER & MAINTENANCE	56	0	0	276,928	1,579,441,248	285,536,582
E237	SUP EXP PURCH SERV STUDENT TRANSP	56	0	0	0	1,985,233,860	187,597,273
E238	SUP EXP PURCH SERV OTHER SERV	56	0	0	0	589,611,890	87,529,886
TE23	SUP EXP PURCH SERV SUBTOTAL	56	0	0	2,486,406	4,806,427,056	771,022,014

## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2015—Continued

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
E242	SUP EXP SUPPLIES STUDENTS	56	0	0	\$0	\$78,973,774	\$10,760,520
E243	SUP EXP SUPPLIES INSTR STAFF	56	0	0	220,658	211,206,812	34,908,135
E244	SUP EXP SUPPLIES GEN ADMIN	56	0	0	20,623	21,949,229	4,512,469
E245	SUP EXP SUPPLIES SCHOOL ADMIN	56	0	0	0	75,613,993	8,163,754
E246	SUP EXP SUPPLIES OPER & MAINTENANCE	56	0	0	165,370	1,813,039,407	215,650,197
E247	SUP EXP SUPPLIES STUDENT TRANSP	56	0	0	0	212,123,932	42,094,278
E248	SUP EXP SUPPLIES OTHER SERV	56	0	0	0	144,055,543	20,837,032
TE24	SUP EXP SUPPLIES SUBTOTAL	56	0	0	596,190	2,449,178,789	336,926,385
E252	SUP EXP PROPERTY STUDENTS	56	0	0	0	5,784,119	1,309,909
E253	SUP EXP PROPERTY INSTR STAFF	56	0	0	0	127,269,726	14,380,833
E254	SUP EXP PROPERTY GEN ADMIN	56	0	0	0	19,382,846	1,881,265
E255	SUP EXP PROPERTY SCHOOL ADMIN	56	0	0	0	7,309,601	1,354,353
E256	SUP EXP PROPERTY OPER & MAINTENANCE	56	0	0	0	259,915,351	24,467,064
E257	SUP EXP PROPERTY STUDENT TRANSP	56	0	0	0	132,529,201	25,564,677
E258	SUP EXP PROPERTY OTHER SERV	56	0	0	0	89,534,594	15,218,912
TE25	SUP EXP PROPERTY SUBTOTAL	56	0	0	0	465,950,539	84,177,012
E262	SUP EXP OTHER STUDENTS	56	0	0	0	95,425,119	4,630,160
E263	SUP EXP OTHER INSTR STAFF	56	0	0	0	34,441,713	3,917,844
E264	SUP EXP OTHER GEN ADMIN	56	0	0	0	95,732,816	13,750,235
E265	SUP EXP OTHER SCHOOL ADMIN	56	0	0	0	25,416,663	2,962,612
E266	SUP EXP OTHER OPER & MAINTENANCE	56	0	0	0	154,120,562	7,418,228
E267	SUP EXP OTHER STUDENT TRANSP	56	0	0	0	105,031,316	4,191,560
E268	SUP EXP OTHER OTHER SERV	56	0	0	0	1,114,349,123	33,775,966
TE26	SUP EXP OTHER SUBTOTAL	56	0	0	443,680	1,222,600,606	70,646,605
STE22	SUP EXP SUBTOTAL STUDENTS	56	0	0	78,184	3,641,155,875	584,406,496
STE23	SUP EXP SUBTOTAL INSTR STAFF	56	0	0	5,060,873	4,025,664,047	485,169,471
STE24	SUP EXP SUBTOTAL GEN ADMIN	56	0	0	779,564	1,104,727,428	208,304,006
STE25	SUP EXP SUBTOTAL SCHOOL ADMIN	56	0	0	3,839,361	4,313,320,059	570,650,817
STE26	SUP EXP SUBTOTAL OPER & MAINTENANCE	56	0	0	2,796,719	6,779,257,046	979,037,429
STE27	SUP EXP SUBTOTAL STUDENT TRANSP	56	0	0	826,133	2,854,655,087	436,044,092
STE28	SUP EXP SUBTOTAL OTHER SERV	56	0	0	1,291,180	2,949,723,617	375,305,520
STE2T	SUP EXP TOTAL SUPPORT SERVICES	56	0	0	16,188,329	23,820,246,702	3,638,917,830
E3A11	NONINSTR SERV FOOD SERV SALARIES	56	0	0	368,925	847,483,914	124,558,791
E3A12	NONINSTR SERV FOOD SERV EMP BENEFITS	56	0	0	8,363	387,273,624	50,774,418
E3A13	NONINSTR SERV FOOD SERV PURCH SERV	56	0	0	0	272,135,221	44,355,477
E3A14	NONINSTR SERV FOOD SERV SUPPLIES	56	0	0	258,137	1,403,957,667	195,339,692
E3A2	NONINSTR SERV FOOD SERV PROPERTY	56	0	0	0	60,309,624	6,682,559
E3A16	NONINSTR SERV FOOD SERV OTHER	56	0	0	0	58,512,432	5,113,186
E3A1	NONINSTR SERV FOOD SERV SUBTOTAL	56	0	0	8,115,428	2,741,143,283	420,141,565
E3B11	NONINSTR SERV ENTERPRISE SALARIES	56	0	0	0	94,191,530	5,894,543
E3B12	NONINSTR SERV ENTERPRISE EMP BENEFITS	56	0	0	0	46,451,966	2,156,087
E3B13	NONINSTR SERV ENTERPRISE PURCH SERV	56	0	0	0	72,906,994	3,615,763
E3B14	NONINSTR SERV ENTERPRISE SUPPLIES	56	0	0	0	123,638,111	5,928,762
E3B2	NONINSTR SERV ENTERPRISE PROPERTY	56	0	0	0	17,011,632	729,584
E3B16	NONINSTR SERV ENTERPRISE OTHER	56	0	0	0	119,964,139	4,009,029
E3B1	NONINSTR SERV ENTERPRISE SUBTOTAL	56	0	0	0	286,767,510	21,604,183
STE3	NONINSTR SERV TOTAL	56	0	0	8,262,936	2,919,742,059	441,745,748
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	189,644,224	6,536,962
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	63,693,026	65,953,945,992	10,351,440,221
E61	FACILITIES ACQUISITION NONPROPERTY	56	0	0	0	5,593,042,487	658,323,707
E62	FACILITIES ACQUISITION PROPERTY (LAND & BLDS)	56	0	0	0	319,956,497	59,440,141
E63	FACILITIES ACQUISITION PROPERTY (EQUIPMENT)	56	0	0	0	397,935,546	49,856,772
STE6	FACILITIES ACQUISITION NONPROPERTY & PROPERTY	56	0	0	0	6,211,889,700	767,620,620



## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2015—Continued

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
E7A1	OTHER USE DEBT SERVICE INTEREST	56	0	0	\$0	\$3,123,696,230	\$311,125,776
E7A2	OTHER USE DEBT SERV REDEMPTION	56	0	0	0	4,920,123,348	645,690,046
STE7	OTHER USE DEBT SERV SUBTOTAL	56	0	0	0	5,955,133,680	956,815,823
E81	COMM SERV NONPROPERTY	56	0	0	0	377,398,071	58,024,399
E82	COMM SERV PROPERTY	56	0	0	0	19,726,341	855,622
E9A	DIRECT COST PROG NONPUB SCHOOL	56	0	0	0	462,870,375	20,470,865
E9B	DIRECT COST PROG ADULT ED	56	0	0	0	422,377,413	32,653,880
E9C	DIRECT COST PROG COMM COLLEGE	56	0	0	0	25,704,216	567,327
E9D	DIRECT COST PROG OTHER	56	0	0	0	1,698,779,531	32,605,679
E91	DIRECT COST PROG PROPERTY	56	0	0	0	68,198,709	2,033,442
STE9	DIRECT COST PROG SUBTOTAL	56	0	0	0	2,380,087,961	86,297,752
TE10	PROPERTY TOTAL	56	0	0	0	1,253,848,705	246,707,775
TE11	TOTAL EXPENDITURES FOR EDUCATION	56	0	0	66,121,634	73,121,772,891	11,400,793,854
X12C	EXCLUS FOR PL 100 297 TITLE I	56	0	0	0	1,520,511,512	225,353,694
X12D	EXCLUS FOR PL 100 297 TITLE I CO	56	0	0	0	371,623,025	37,607,505
X12E	EXCLUS FOR PL 100 297 TITLE V	56	0	0	0	17,411,126	352,725
X12F	EXCLUS FOR PL 100 297 TITLE V PART A CO	56	0	0	0	34,615,998	807,015
TX12	TOTAL EXCLUS FOR PL 100 297	56	0	0	0	2,423,783,704	467,431,433
NCE13	NET CURRENT EXPENDITURES	56	0	0	54,372,336	63,735,961,514	9,884,008,788
ADA	ADA (STATE AND NCES DEFINITION)	56	0	0	9,436	6,037,651	848,183
A14A	ADA (STATE DEFINITION)	26	0	30	119,515	6,037,651	1,213,604
A14B	ADA (NCES DEFINITION)	30	0	26	9,436	1,685,269	531,485
PPE15	PER PUPIL EXPENDITURES	56	0	0	4,371	22,232	11,911
MEMBR14	STUDENT MEMBERSHIP	54	2	0	14,241	6,312,161	939,388

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2015, Provisional Version 1a.

## 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 2015 (FY15). 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 Revenue from Intermediate Sources (R2) was due to revenue recorded for bond issue on behalf of the Sylacauga City Schools by the City of Sylacauga for capital projects.
- Instruction, Property (E17) increased sharply compared to the prior year due to equipment purchased by LEAs from Career Tech bond issue.
- Other Support Services, Other (E268) expenditures showed a large increase due to Winston County Schools recording a \$2.4 million increase for the changes in investment value of maturing bonds.
- Other Uses subtotal (STE7) increased more than 25% from the prior year. The increase was due to refunding of debt by many LEAs. Four of those LEAs accounted for more than \$57 million.

### 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).
- The State of Alaska's statutory on-behalf contribution increased from 41.06% to 58.19% for TRS and from 13.68% to 22.03% for PERS. Alaska included the required on-behalf contribution in the FY15 NPEFS. As a result, increases occurred in the following categories:
  - Revenue from State Sources (R3) - 11%
  - Instruction, Employee Benefits (E12) - 23%
  - Support Services, Students, Employee Benefits (E222) - 24%
  - Support Services, Instruction, Employee Benefits (E223) - 19%
  - Support Services, General Admin, Employee Benefits (E224) - 20%
  - Support Services, School Admin, Employee Benefits (E225) - 23%
  - Support Services, Operations and Maintenance, Employee Benefits (E226) - 21%
  - Other Support Services, Employee Benefits (E228) - 21%
  - Enterprise Operations, Employee Benefits (E3B12) - 34%
- In addition to the statutory on-behalf increase, the Alaska State Legislature transferred an additional \$3 billion into the Public Employee Retirement System (PERS) and Teacher Retirement System (TRS) in order to pay down the unfunded liability from prior years. The intent of this additional appropriation from SB119 was to eliminate the two-year rate-setting lag in the PERS and TRS retirement system actuarial valuations. With the additional appropriation, the Alaska State Legislature also intended to minimize the fluctuations in the on-behalf contribution rates in future

## Appendix H - State Notes

years. The additional appropriation was not included in any functions in Alaska's FY15 NPEFS. For the sake of transparency, the amount of the additional appropriation by function are included below:

- State Revenue (R3) - \$1,523,109,354
- Instruction, Employee Benefits (E12) - \$1,159,113,154
- Support Services, Students, Employee Benefits (E223) - \$142,882,109
- Support Services, Instruction, Employee Benefits (E223) - \$64,514,682
- Support Services, General Admin, Employee Benefits (E224) - \$17,205,243
- Support Services, School Admin, Employee Benefits (E225) - \$111,276,225
- Support Services, Operations and Maintenance (E226) - \$16,931,361
- Instruction, Tuition Payments Outside the State and to Private Schools (E14) increased by 50% over the prior year. The largest contributor to the change was the Yukon Koyukuk School District, with an increase of \$66K. This change stemmed from a reduction in their tuition from other LEAs. Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (E15) decreased by 25% from the prior year, also due to the Yukon Koyukuk School District, which went from \$84K in FY14 to \$17.7K in FY15.
- Support Services, School Admin, Property (E255) decreased by 64%. The largest decrease was in the Kodiak Island Borough School District. In FY14, the district had a large equipment purchase, which it did not have in FY15.
- Support Services, Other Support Services, Other (E268) increased by 56%. The largest increases came from the Anchorage and Yukon Koyukuk School Districts, with increases of \$345.5K and \$202.6K, respectively. For Anchorage, the majority of the increases occurred in their Operating Fund and Title II-A. For Yukon Koyukuk, the majority of the increases occurred in their Operating Fund, Title VII-A, and Title VII-C.
- Facilities Acquisition & Construction Services, Non-Property Expenditures (Construction) (E61) increased by 15%. The most significant drivers of this increase were the Anchorage and Lake & Peninsula School Districts, which increased by \$32.8M and \$11.5M, respectively. Anchorage went from \$47.5M in FY14 to \$80.3M in FY15. The Lake & Peninsula School District went from \$2.8M in FY2014 to \$14.3M in FY15.
- State Per Pupil Expenditure (PPE15) increased more than 7% from the prior year. While the Total Expenditures for Education increased by \$241.7M or 8.96% over the prior year, there was only a minor increase in Alaska's ADA. The largest increases in expenditures were from Employee Benefits (see above) and Facilities Acquisition & Construction Services, Non-Property (see above).

### Arizona

**Fiscal Year:** July 1–June 30

**Notes:**

- Instruction Support Services, Property (E253) decreased from the prior year due to the ending of an \$8.8 million project. Paradise Valley Unified School District refreshed their technology center (computer lab) in FY13 & FY14.

## Appendix H - State Notes

- General Administration Support Services, Other Expenditures (E264) increased by \$1.7 million. The variance was driven by three charter schools reporting \$770K total in expenditures this year and \$0 in the prior year.

### Arkansas

**Fiscal Year:** July 1–June 30

**Notes:**

- Outsourcing child nutrition to a Food Service Management Company (FSMC) was the biggest reason for the decline in salaries and overall subtotal for Food Service Operations. In FY15, 25 districts had a FSMC. All, but possibly two, of the CN employees are employees of the FSMC. Purchased services also grew because districts were procuring the services of a consultant for food service.

### California

**Fiscal Year:** July 1–June 30

**Notes:**

- In California, revenues for District Activities (R1K) are typically collected and managed by student organizations rather than by school districts. Incidental revenues that school districts collect for District Activities are reported as Other Revenue from Local Sources (R1L).
- The increase in Tuition from Individuals (R1E) was mainly due to the increase in nonresident student fees incurred by a few school districts. The decision of whether enrolling nonresident students is a local policy made by the governing board of the districts.
- The increase in Instruction, Supplies (E16) was due to the increase in the state funding for K–12 education and the increase in activities concerned with the implementation of the Common Core State standards. One-time funding, which could be spent in FY14 and FY15, was provided to school districts to support the integration of academic content standards in instruction, which could include expenditures for instructional materials.
- The increase in Instruction, Property (E17) was due to the increase in the state funding for K–12 education and the increase in activities concerned with the implementation of the Common Core State standards. One-time funding, which could be spent in FY14 and FY15, was provided to school districts to support the integration of academic content standards in instruction, which could include expenditures for desktops, laptops, tablets, other hardware, and software.
- Enterprise Operations, Employee Benefits (E3B12) increased due to the increased employee benefits incurred by one school district. Without including the increased employee benefits incurred by that school district, the increased expenditures would have been \$2.4 million (an increase of 6.9%), which was consistent with the increase in Enterprise Operations Salaries (E3B11). The increased employee benefits incurred by that school district were for one-time early retirement incentives, which would be paid over a five-year period, with the first payment made in FY15.
- State Per Pupil Expenditures (PPE15) increased approximately 8.38% from the prior year. The increased spending on K–12 education was reasonable due to the similar increase in total revenue from all sources. The total revenue from all sources (TR)

## Appendix H - State Notes

increased \$5 billion (7.29%) from the prior year, resulting in a like increase in total expenditures for education (TE11) of \$5.2 billion (7.71%) from the prior.

### Colorado

**Fiscal Year:** July 1–June 30

- The increase in Other Sources of Revenue (R5) from FY14 to FY15 was mainly due to bond principal reported by Boulder Valley, Cheyenne Mountain and Falcon. The amounts were confirmed and supported in districts audits.
- The majority of the increase in General Administration Support Services, Supplies (E244) was in the amount reported by Greeley RE-6 as they have activities related to a new Charter School for FY15.
- The amount for Enterprise Operations, Salaries (E3B11) increased nearly \$4.5 million. The majority of the difference was in the amount reported by Jefferson County School District. In the Child Care (Enterprise Fund), they had an increase in salaries of \$3.6M, which includes salaries for a child care grant that was received in FY15; this was not received in FY14.

### Connecticut

**Fiscal Year:** July 1–June 30

**Notes:**

- Connecticut does not collect data from local school districts for District Activities (R1K).
- The Grants-in-Aid Direct from the Federal Government (R4A) increase was the result of a number of districts receiving additional direct aid, one district carried over aid from the previous year in addition to receiving aid in the current year.

### Delaware

**Fiscal Year:** July 1–June 30

**Notes:**

- Delaware has not collected Tuition from Individuals (R1E) for several years.
- The increase in Other Revenue from Local Sources (R1L) was due to additional local bond revenue.
- The value previously reported in Direct Cost Programs, Other (E9D) was consolidated into Direct Cost Programs, Adult Education (E9B)

### District of Columbia

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

**Notes:**

- The decrease in Tuition from Individuals (R1E) was due to the District of Columbia Public School System not collecting tuition for non-residents in FY15. The Office of State Superintendent manages the non-residency tuition collection activity.
- The \$0 reported total for Earnings on Investments (R1I) was based on the loss from the negative reporting by Capital City PCS, DC Preparatory PCS, EL Haynes PCS, KIPP DC PCS, Two Rivers PCS and Washington Yu Ying PCS.

## Appendix H - State Notes

### Florida

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Other Revenue from Local Sources (R1L) was due to a significant increase reported in Proceeds of Lease-Purchase Agreements by five school districts. There was also a significant increase in Premium on Refunding Bonds reported by eight school districts.

### Georgia

**Fiscal Year:** July 1–June 30

**Notes:**

- Other Sources of Revenue (R5) and Issuance of Bonds are down over the previous year. Similar to FY13 and FY10, this type of Revenue is cyclical in nature as it contains Bond Issuance Proceeds and other non-reoccurring revenue items. Bond Issues are a local decision, approved by public vote and vary significantly from district to district. These revenues are usually up significantly one year, then down significantly the next. An increase in these revenues is usually followed by an increase in expenditures for land, buildings, construction and equipment over the next couple of years.
- Student Transportation Support Services, Property (E257) increased due to \$20M in bus purchases.
- Other Support Services, Purchased Services (E238) decreased from the prior year. This same category was flagged in FY14 for an increase over the prior year. This year it decreased as compared to prior year. In FY14, one Metro District had a Large (\$236M) Bond Issue (R5) for Construction. Expenditures were made in the Capital Projects Fund in the prior year. Current Year expenditures are finishing up those projects, which is about 75% less than what the district spent the year before.
- Other Support Services, Property (E258) decreased more than 25% from the prior year. Two metro districts reduced spending for capital expenditures as they were completing their projects.

### Hawaii

**Fiscal Year:** July 1–June 30

**Notes:**

- Hawaii does not charge Tuition from Individuals (R1E).
- The increase in Other Revenue from Local Sources (R1L) was mainly due to the receipt of settlement of claims/losses related to Farrington High School auditorium roof collapse.
- The decrease in Instruction, Supplies (E16) was due to special allocation of approximately \$10M of Impact Aid Funds for one-time purchases in FY14 and an overall decrease in purchasing of supplies by schools compared to FY14.
- General Administration Support Services, Salaries (E214) and General Administration Support Services, Employee Benefits (E224) saw significant increases in expenditures. During mid/late FY14, two major offices under the Superintendent were created. FY15 had a full year of expenditures and filled vacancies for both the

## Appendix H - State Notes

School Transformation Branch (STB) and the Office of Strategy, Innovation and Performance (OSIP).

### Idaho

**Fiscal Year:** July 1–June 30

**Notes:**

- Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (E15) increased from the prior year. The number of "virtual" charter schools continues to increase in Idaho. If "virtual" charter school students wish to take a class at a traditional school, tuition is typically charged since the state funding is going to the "virtual" school.

### Illinois

**Fiscal Year:** July 1–June 30

**Notes:**

- There was an increase in Instruction, Tuition Payments (E14). All objects under instruction increased, with the biggest increase occurring in Special Education Programs – Private Tuition and Truant Alternative Ed Programs – Private Tuition. An increase in Special Education expenditures is expected across Illinois school districts because of PA99-0002 that requires all districts to expend a portion of their General State Aid revenue on Special Education.
- In Illinois it is common for Facilities Acquisition and Construction (FACS), Property Expenditures (E62) to be higher than FACS, Non-Property Expenditures (Construction) (E16). After some review, it was determined that many school districts completed construction projects in FY15.

### Indiana

**Fiscal Year:** July 1–June 30

**Notes:**

- Based on guidance from the Department of Education, object 564 was moved from E14 to E15 in FY15. In FY14, object 564 totaled \$2,083,671.50 and in FY15 object 564 totaled \$1,906,785.52. Per discussion with the Department of Education, expenditures incorrectly coded to Indiana object 810 were moved to Indiana object 593, which is part of E13. Clark-Pleasant school corporation, who outsourced their technology for students and staff as well as East Allen and South Bend, who paid fees for academic program services were advised that a more appropriate object code be used going forward.
- Per discussion with the Department of Education, incorrectly coded Group Health Insurance expenditures were transferred to General Administration Support Services (Other) E264 from Other Support Services, Employee Benefits (E228). The total expenditures in E264 have decreased due to more school corporations correctly coding their health benefit expenditures to the proper account categories rather than combining them together into general support accounts.
- The expenditures for the School for the Blind and the School for the Deaf were moved from Direct Program Support, Employee Benefits for Public School Employees (E4C1) to Direct Program Support, Other Direct Program Support for Public School Students (E4E1) because E4E1 is a better fit for these expenditures.

## Appendix H - State Notes

### Iowa

**Fiscal Year:** July 1–June 30

**Notes:**

- Several districts advanced refunded bonds in FY15, leading to an increase in Debt Service, Other Uses Subtotal (STE7).

### Kansas

**Fiscal Year:** July 1–June 30

**Notes:**

- FY15 was the first year legislature required counties to send \$20M in property tax for the general fund to the state treasurer; Kansas Department of Education redistributes the revenue as general state aid.
- The percentage of Total Revenue (TR) coming from Local Revenue (STR1) decreased approximately 10% from the prior year due to \$20M in property tax now paid out as Revenue from State Sources (R3).
- Kansas City was netting out transportation fees against expenditure the expenditure line; therefore, FY14 was zero and FY15 was reported as a revenue in the amount of \$3.9M. .

### Kentucky

**Fiscal Year:** July 1–June 30

**Notes:**

- Kentucky revised their School Activity Funds "Redbook" prompting districts to evaluate how they were handling their district activity funds. In FY14, only a few districts reported using the new method. In FY15, districts increasingly used this method of reporting and it included additional revenues and expenditures which in turn affected NPEFS reporting, thus leading to an increase in District Activities (R1K).
- The increase in Instruction, Other (E18) was due to a district that had an increase in transportation expenditures for activities related to preschool.
- Districts were able to refinance debt to reduce their interest rate. Paying off old principal caused the increase in Debt Service, Redemption of Principal (E7A2) and Other Uses Subtotal (STE7).

### Louisiana

**Fiscal Year:** July 1–June 30

**Notes:**

- Instruction, Tuition Payments (E14) increased because additional funds were provided for courses outside the traditional secondary school.
- The increase in Instruction, Supplies was due to several LEAs purchasing equipment to improve and upgrade outdated equipment.
- The increase in School Administration Support Services, Purchased Services (E235) was due to several charter schools opening in FY15. In addition, other LEAs reclassified where management fees were coded in FY15.



## Appendix H - State Notes

- Operations and Maintenance Support Services, Property (E256) increased due to one LEA replacing air conditioners and lighting units in all schools to comply with a new contract and to increase energy efficiency.
- Several LEAs purchased buses in FY14, and not in FY15, leading to a decrease in Student Transportation Support Services, Property (E257).
- Several LEAs had bond refunding in FY15, and not in FY14.

### Maine

**Fiscal Year:** July 1–June 30

**Notes:**

- Instruction, Tuition Payments (E14) have increased by almost \$20M over the last two years due to increases in costs to private special education schools (non LEAs) as well as increases in payments to charter schools due to increased enrollment.
- Other Support Services, Instruction (E263) increased due to increased costs for special education contracted service providers (OT, PT, Speech, etc.).
- Salaries (E214) and Benefits (E224) for Support Services, General Administration increased due to an increase in school administrative units. Many towns, which were previously members of regionalized school units, have now withdrawn and become an individual LEA. Under Maine law, a school unit must have a Superintendent and School Board, therefore, the increased number of school units increases the number of these employees.
- Increases in Food Services Operations, Salaries (E3A11) Employee Benefits (E3A12) and Supplies (E3A14) were due to Federal regulatory changes in meal patterns and ingredients which have increased participation but have also increased costs in food quality, as well as necessitating more highly trained staff, which is more expensive.
- Enterprise Operations (E3B1) decreased due to reductions in program participation in two school units.
- State Per Pupil Expenditures (PPE15) increased by over 6% from the prior year due to a drop in average daily attendance without a corresponding decrease in costs. The ADA decrease was attributable to an increase in students attending charter schools, which in FY15, were not LEAs. Charter schools in Maine will become LEAs in the FY 2016 reporting year, which should help stabilize the ADA number in proportion to the increase in expenditures.

### Maryland

**Fiscal Year:** July 1–June 30

**Notes:**

- Up until FY11, Maryland consistently reported District Activities (R1K) as they pertained to revenues recognized from student activities that supported Enterprise Operation Expenditures. Starting with FY12 NPEFS, in accordance with the clarification in the Fiscal Data Plan note, we are no longer reporting student activities expenditures and the matching District Activity Revenue.

## Appendix H - State Notes

### Massachusetts

**Fiscal Year:** July 1–June 30

### Michigan

**Fiscal Year:** July 1–June 30

**Notes:**

- Other Sources of Revenue (R5) contains bond refinancing revenues, which can vary from year to year. Several districts refinanced in FY15, resulting in an increased amount in this category.
- Michigan continues to experience a slight decline in K-12 enrollment.

### Minnesota

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Property Tax (R1A) revenue was due to the distortion of the FY14 property tax value by the payback of the property tax shift. This caused a decline in FY14. Thus, in FY15, the districts recognized 100% of the Pay 14 levy, increasing the tax revenue by over \$589 million.
- The increase in Other Sources of Revenue (R5) was due to twenty districts selling bonds for construction projects, technology, etc., totaling over \$835M.
- Instruction Support Services, Property (E253) increased due to 11 districts purchasing technology equipment for instructional purposes.
- General Administration Support Services, Supplies (E244) increased due to the purchase of non-instructional computer software and software licensing by 11 districts.
- Nine districts purchased technology equipment and updates, leading to an increase in General Administration Support Services, Property (E254).
- Operation and Maintenance Support Services, Property (E256) increased due to twenty schools making vehicle purchases, technology and spending on capital leases.

### Mississippi

**Fiscal Year:** July 1–June 30

### Missouri

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Revenue from Local Sources, Other Revenue from Local Sources (R1L) was due to several districts receiving large gifts/donations during FY15.

### Montana

**Fiscal Year:** July 1–June 30

### Nebraska

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

**Notes:**

## Appendix H - State Notes

- An increase in the sale of bonds led to an increase in Other Sources of Revenue (R5).

### Nevada

**Fiscal Year:** July 1–June 30

**Notes:**

- The decrease in Tuition from Individuals (R1E) was due to districts and charter schools experiencing a significant decrease in tuition revenue due to the large increase of state funding of full day kindergarten programs.
- The largest school district, Clark County School District, increased resources for the early childhood and early literacy programs leading to an increase in Instruction Support Services, Supplies (E243).
- Clark County School District purchased additional buses during FY15, accounting for an increase in Student Transportation Support Services, Property (E257).

### New Hampshire

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Other Sources of Revenue (R5) was due in large part to \$54M in approved financing project (sales of bonds for new building projects). The Pelham & Salem SD accounted for \$42M of this increase.
- New Hampshire has been seeing a steady decline in recent years in school age population resulting in a lower attendance number.

### New Jersey

**Fiscal Year:** July 1–June 30

**Notes:**

- After many years of low school construction activity, many districts issued bonds for school construction during FY15. This led to an increase in Other Sources of Revenue (R5).
- Several charter schools 'outsourced' many of their administrative functions to charter management organizations. In most cases of this happening, administrative functions that were distributed over many administrative accounts were lumped into one administrative account, leading to a significant increase in School Administration Support Services, Purchased Services (E235).
- Many school districts made equipment investments in the Other Support Services, Property (E258) category in FY14 that they did not repeat in FY15.

### New Mexico

**Fiscal Year:** July 1–June 30

**Notes:**

- The decrease in Other Revenue from Local Sources (R1L) was due to several reasons: E-rate increased by \$1.2M from FY14; the spaceport in Dona Ana County increased local revenue by \$1.5M; refunds of prior year expenditures for bond building increased by \$4.3M. There was also a significant increase in special capital outlay – local revenue.

### New York

## Appendix H - State Notes

**Fiscal Year:** April 1–March 31

**Notes:**

- The increase in Other Sources of Revenue (R5) was primarily due to the increase in Proceeds of Advanced Refunding Bonds in the Debt Service Fund. In FY15, the amount reported by districts increased significantly.

### North Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- District Activities (R1K) cannot be reported because North Carolina's chart of accounts does not identify them.
- North Carolina purchased more school buses in FY15 than in FY14 leading to an increase in Student Transportation Support Services, Property (E257).

### North Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- There was a decrease in Non-property Tax (R1B) and a subsequent increase in Other Local Government Units-Non-property tax (R1D). Some school districts were reporting Non-property Tax incorrectly in prior years.

### Ohio

**Fiscal Year:** July 1–June 30

**Notes:**

- There was an increase in Grants in Aid from the Federal Government through Other Intermediate Agencies (R4C) due to an influx of funds classified by Ohio's chart of accounts as miscellaneous federal grants, with a focus on the 4700 revenue codes.
- The increase in Other Sources of Revenue (R5) was due to large quantities of bond sales at the intra-district level.
- There was an increase in expenditures in instructional technical equipment.
- The increase in School Administration Support Services, Purchased Services (E235) was attributed to an increase in administrative support salary, specifically professional and technical services.

### Oklahoma

**Fiscal Year:** July 1–June 30

**Notes:**

- General Administration Support Services, Other Expenditures (E264) decreased from the prior year due to expenditures decreasing in the areas of the other board of education services by \$3M and election services by \$2M.
- Other Support Services, Purchased Services (E238) increased from the prior year due to districts spending \$16M more using bond funds on renting/leasing equipment, buildings, etc. than in FY14.
- Other Support Services, Other (E268) increased from the prior year due to districts spending \$14M more using bond funds for dues and fees than in FY14.

## Appendix H - State Notes

### Oregon

**Fiscal Year:** July 1–June 30

**Notes:**

- As Oregon's economy continues to improve, with Oregon having one of the fastest growing economies in the nation, Revenue from Intermediate Sources (R2) are increasing with several districts in the Portland-metro area receiving the majority of the increase in revenue.
- Four districts (Beaverton, Portland, West Linn, and Medford) accounted for \$1.1 billion in long-term debt financing, with the top 10 school districts accounting for \$1.577 billion in long-term debt financing for FY15. The increase in Other Sources of Revenue (R5) is due to this increase in long-term debt financing.
- With the increase in revenues for schools, districts are spending more on instructional, professional, and technical services. Districts are also spending more on travel expenditures relating to instruction, consumable supplies and materials and textbooks.
- As the economy continues to recover, Oregon school districts have increased the rate in which they are replacing school buses. This increased pace is also due to diesel emission mandates imposed by the state.
- The 5.98% increase in State Per Pupil Expenditures (PPE15) falls in line with the ~6% increase in state and local revenues available to school districts for the FY15 school year.

### Pennsylvania

**Fiscal Year:** July 1–June 30

**Notes:**

- There was a significant increase in Other Sources of Revenue (R5) due to LEAs bond refunding proceeds increasing by \$2B. In addition, revenue for interfund transfers was included in our crosswalk for the first time accounting for a \$125M increase.
- Pennsylvania implemented an expansion of detailed expenditure collection for FY15. This required LEAs to report expenditures for all governmental funds at detailed function and object levels. In prior years, all governmental fund expenditures other than the General Fund were obtained from summarized amounts reported on the LEA financial statements, and internally allocated to NPEFS line items.
- Philadelphia school district had a \$4M increase to equipment replacement.

### Rhode Island

**Fiscal Year:** July 1–June 30

**Notes:**

- The primary driver of the increase in Instruction, Property (E17) over the prior year was spending for technology hardware and software for instructional purposes. This was driven both by state revenue specific for this purpose, as well as federal funding.

### South Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- Several districts in the state reported \$0 in the state for Proceeds of General Refunding Debt in FY14 to reporting large amounts of proceeds in FY15, leading to a significant increase in Other Sources of Revenue (R5).

## Appendix H - State Notes

### South Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- Grants in Aid Direct from Federal Government (R4A) increased from FY14 to FY15 due to an increase in Impact Aid revenue received by LEAs.

### Tennessee

**Fiscal Year:** July 1–June 30

**Notes:**

- There was a decrease in Instruction, Property (E17) due to across the state decrease in the purchase of instructional equipment such as desk, chairs, computers and software, etc.

### Texas

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

### Utah

**Fiscal Year:** July 1–June 30

**Notes:**

- A couple of items caused the increase in Other Revenue from Local Sources (R1L). Jordan SD had a change of accounting principle, which caused \$10M of the increase. Sevier SD had a change in a contract, in which they ended receiving a large (\$3M increase).
- Instruction, Property (E17) increased mainly because Charter Schools have only a general fund and increased their property expenditures by over \$1.6M, mostly for new schools. Several school districts also increased their expenditures for property.
- The increase in Other Support Services, Purchased Services (E238) seems to be from an effort by several LEAs to code expenditures for IT to the 2500 function as well as other services. The additional salaries were \$8.5M for coaches for student athletics. Most of the other increases seem to be gradual increases, which would be expected with cost of living adjustments and other normal salary increases. This year's increase in state funding was better than the previous 6 years. Employee benefits mirrored the increases in salaries detailed above.
- The increase in Operational of Non-Instructional Enterprise Operations subtotal (E3B1) was from increased contracts for sheltered workshop situations for older handicapped individuals.

### Vermont

**Fiscal Year:** July 1–June 30

### Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

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

## Appendix H - State Notes

### Washington

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

### West Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- Textbook Expenditures for Classroom Instruction (Object 640) decreased by \$9.9M, or approximately 33% from the prior year. This decrease is due to multiple years of textbook adoption delays that were caught up with during FY14. FY15 textbook expenditures were more in line with other years, such as FY13, where delayed adoptions did not take place.
- Instruction Support Services, Supplies (E243) increased by \$17M. This increase was due to one district (Kanawha) purchasing tablet computing devices (iPads) for all students in grades 6 through 12. The total cost of the purchase was \$14,233,025.

### Wisconsin

**Fiscal Year:** July 1–June 30

**Notes:**

- 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.

### Wyoming

**Fiscal Year:** July 1 – June 30

**Notes:**

- A significant boundary change for one district is the primary reason for the increase in the Instruction, Tuition Payments Outside the State (E14) category. This district acquired an area that was previously held by federal lands (National Park Service). As a result, students that were once being educated by the National Park Service are now the responsibility of the State of Wyoming. Additionally, the nearest school to educate these students is out-of-state.

### 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 decrease in Food Services Operation, Supplies (E3A14) was due to the contractual agreement with SODEXO ending.

### Guam

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

**Notes:**

- Guam only has public schools and Tuition from Individuals (R1E) is not charged.
- District Activities (R1K) are not administered by the school district.

## Appendix H - State Notes

- The significant decrease in Operation and Maintenance Support Services, Property (E256) was due to two school acquisitions in FY14 and no acquisitions in FY15.

### Commonwealth of the Northern Mariana Islands

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

**Notes:**

- There was a slight decrease in student enrollment in the Commonwealth of the Northern Mariana Islands.
- The Commonwealth of the Northern Mariana Islands does not collect Tuition from Individuals (R1E) or revenue from District Activities (R1K).

### Puerto Rico

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Instruction, Purchased Services (E13) was the result of the allocations of contracts related to the approval of the flexibility plan. The main purpose of those services is to strengthen academic schools, through a comprehensive support system to ensure sustained teaching and learning process that results in high academic achievement of students in schools identified as a priority and focus.
- This increase of Operation and Maintenance Support Services, Other (E266) was related to the reclassification of the account that was interpreted as purchase services in NPEFS in FY14. In FY15, it was determined that the sub-category that best applies is “Other” instead of “Purchased Services”.
- Other Support Services, Employee Benefits (E228) decreased by 78% while Salaries (E218) increased by 4%. In FY14, the central government of Puerto Rico assigned to the Puerto Rico Department of Education a line of credit of \$18M for the payment of excess sick leaves, excess of vacations and payments related to retirement benefits to employees.

### Virgin Islands

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

**Notes:**

- In FY15, there was a reduction in force for teachers.
- General Admin, Salaries (E214) increased because is it inclusive of the Commissioner's office and the Superintendent's office for each District. Last year the Commissioner's office was not included in this total.



# Appendix I—Survey Form

ED Form 2447  
OMB Number 1850-0067  
Approval Expires:  
October 31, 2018

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

**THE NATIONAL PUBLIC  
EDUCATION FINANCIAL SURVEY**

Fiscal Year 2015

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.

<b>CERTIFICATION:</b> 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

REVENUE FROM LOCAL SOURCES (1000)	Item Code	Current Amount	Flag
a. Property Tax (1110)	R1A		
b. Non-Property Tax (1120-1190)	R1B		
c. Other Local Government Units Property Tax (1210)	R1C		
d. Other Local Government Units Non-Property Tax (1220-1290)	R1D		
e. Tuition from Individuals (1310)	R1E		
f. Tuition from other LEAs within the State (1321)	R1F		
g. Transportation Fees from Individuals (1410)	R1G		
h. Transportation Fees from other LEAs within the State (1421)	R1H		
i. Earnings on Investments (1500-1540; not 1532)	R1I		
j. Food Services (excluding federal reimbursements) (1600-1650)	R1J		
k. District Activities (1700-1790)	R1K		
l. Other Revenue from Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421, 1940, 1970)	R1L		
m. Textbook Revenues (1940)	R1M		
n. Summer School Revenues (1312)	R1N		
<b>LOCAL SOURCES OF REVENUE SUBTOTAL (1000)</b> [Sum a-e, g, i-n.]	STR1		
<b>REVENUE FROM INTERMEDIATE SOURCES (2000)</b>	R2		
<b>REVENUE FROM STATE SOURCES (3000)</b>	R3		
<b>REVENUE FROM FEDERAL SOURCES (4000)</b>			
a. Grants-in-Aid Direct from the Federal Government (4100,4300)	R4A		
b. Grants-in-Aid from the Federal Government through the State (4200,4500)	R4B		
c. Grants-in-Aid from the Federal Government through Other Intermediate Agencies (4700)	R4C		
d. Other Revenue from Federal Sources (4800,4900)	R4D		
<b>FEDERAL SOURCES OF REVENUE SUBTOTAL (4000) [Sum a-d]</b>	STR4		
<b>OTHER SOURCES OF REVENUE (5000, 6000)</b>	R5		
<b>TOTAL REVENUE</b>	TR		

# Appendix I—Survey Form

## SECTION 2

### PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

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

#### INSTRUCTION, continued (1000)

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

## Appendix I—Survey Form

### SECTION 3A

#### SUPPORT SERVICES (2000)

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

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

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

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

## Appendix I—Survey Form

### SECTION 3B

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

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

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

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

## Appendix I—Survey Form

### SECTION 4

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

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

#### ENTERPRISE OPERATIONS (3200)

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

## Appendix I—Survey Form

### SECTION 5

DIRECT PROGRAM SUPPORT	Item Code	Current Amount	Flag
a1. Textbooks for Public School Children	E4A1		
a2. Textbooks; Property (700) only	E4A2		
b1. Transportation for Public School Children	E4B1		
b2. Transportation; Property (700) only	E4B2		
c1. Employee Benefits for Public School Employees	E4C1		
c2. Employee Benefits; Property (700) only	E4C2		
d. Direct Program Support for Private School Students	E4D		
e1. Other Direct Program Support for Public School Students	E4E1		
e2. Other Direct Program Support for Public School Students; Property (700) only	E4E2		
<b>DIRECT PROGRAM SUPPORT EXPENDITURES SUBTOTAL</b> [Sum a1,b1,c1, and e1.]	STE4		
<b>CURRENT EXPENDITURES</b> Sum Subtotals for Instruction(1000), Support Services (2000), Non-Instruction (3000 - exclude 3300: Community Services), and Direct Program Support (exclude Direct Program Support for Private School Students). Exclude Property (700).	TE5		

## Appendix I—Survey Form

### SECTION 6

FACILITIES ACQUISITION & CONSTRUCTION SERVICES (4000)	Item Code	Current Amount	Flag
1. Non-Property Expenditures (Construction) (4100-4900)	E61		
2. Property Expenditures [Include Land and Improvements (710), Land and Existing Buildings (720), and Infrastructure (740).]	E62		
3. Equipment (730)	E63		

**OTHER USES (5000) - Include debt service payments (principal and interest).**

DEBT SERVICE (5100)	Item Code	Current Amount	Flag
1. Interest (832)	E7A1		
2. Redemption of Principal (831)	E7A2		
<b>OTHER USES SUBTOTAL (5000)</b>	<b>STE7</b>		

COMMUNITY SERVICES (3300)	Item Code	Current Amount	Flag
1. Non-Property (Objects 100-600, 800)	E81		
2. Property (700)	E82		

DIRECT COST PROGRAMS	Item Code	Current Amount	Flag
a. Non-Public School Programs (Program #500)	E9A		
b. Adult Education (Program #600)	E9B		
c. Community/Junior College (Object 565, Program #700)	E9C		
d. Other	E9D		
d1. Direct Cost Programs; Property (700)	E91		
<b>DIRECT COST PROGRAMS SUBTOTAL</b> [Exclude Property (700).]	<b>STE9</b>		

<b>PROPERTY (700)</b>	<b>TE10</b>		
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<b>TOTAL EXPENDITURES FOR EDUCATION</b> [Sum Current Expenditures, F.A.C.S., Non-Property Expenditures, Community Services, Direct Cost Programs, and Property. Exclude Other Uses.]	<b>TE11</b>		
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# Appendix I—Survey Form

## SECTION 7

EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)	Item Code	Current Amount	Flag
a. Tuition from Individuals (1310)	X12A		
b. Transportation Fees from Individuals (1410)	X12B		
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.]	X12C		
d. Title I Carryover Expenditures	X12D		
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.]	X12E		
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).]	X12F		
g. Food Services Revenues (excluding federal reimbursements (1600-1650)	X12G		
h. District Activities Revenues (1700-1790)	X12H		
i. Textbook Revenues (1940)	X12I		
j. Summer School Revenues (1312)	X12J		
<b>TOTAL EXCLUSIONS [Sum a-j.]</b>	<b>TX12</b>		
<b>NET CURRENT EXPENDITURES</b> as defined by the Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297). [Subtract Total Exclusions from Current Expenditures.]	NCE13		
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>			
a. ADA as defined by state law	A14A		
b. ADA as defined by NCES	A14B		
<b>STATE PER PUPIL EXPENDITURE</b>	PPE15		

Appendix I—Survey Form