

Documentation for the NCES Common Core of Data
National Public Education Financial Survey (NPEFS),
School Year 2017–18 (Fiscal Year 2018): Provisional
File Version 1a

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Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2017–18 (Fiscal Year 2018)

Provisional File Version 1a

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I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2017–18 (Fiscal Year 2018), 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) 2017–18, fiscal year 2018 (FY 18) conducted by the National Center for Education Statistics (NCES). It contains a brief description of the data collection, along with information required to understand and access the data file.

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

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

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

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

SEAs in the 50 states, the District of Columbia, and five U.S. Island Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands) report aggregated state-level finance data to NPEFS. The data file is organized by state or jurisdiction and contains revenue data by funding source, expenditure data by function and object,¹ 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.²

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

² U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “State Nonfiscal Public Elementary/Secondary Education Survey Data,” SY 2017-18, Membership Version 1a.

II. User's Guide

The FY 18 NPEFS data file contains 56 records (one for each state or jurisdiction). Each record contains 304 fields (4 record identification fields, 150 data fields, and 150 imputation flag fields).

The appendixes of this document provide the following information:

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

File Versions

NCES maintains strict version control of CCD files. The versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., “1” is the first release, “2” is the second release, etc.). The letter “a” also corresponds to a public release.⁴ For school year 2017–18 (FY 18), the “1a” file is the first provisional file release.

NCES releases a provisional file (Version 1a) after a publication using the data has been released. (NCES standards require that an NCES publication using the data be released before the data are released.) Data in provisional data files have undergone a minimum of one round of data review and editing. NCES may update the file if SEAs report revised data to address errors in a provisional data file.

The data source for the Finance Tables report entitled *Revenues and Expenditures for Public Elementary and Secondary Education: FY 18* is the FY 18 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 are released at the time of the release of provisional data for the following year.

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

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

File names

The names of the FY 18 releases are as follows:

- Stfis18_1a.txt (tab-delimited text file)
- Stfis18_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, “18” stands for FY 18, and “1” indicates that the file is ready for initial release by NCES.

A. Survey Methodology

SEAs in the 50 states, the District of Columbia, and five U.S. Island Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands) participate in the NPEFS collection.

SEAs appoint state fiscal coordinators to work with NCES and the Census Bureau to provide accurate and comparable data across states and jurisdictions. NCES and the Census Bureau provide annual training workshops for state fiscal coordinators that are designed to improve the efficiency and efficacy of reporting the NPEFS data. The annual training workshops cover the comprehensive review of data items; online training on data submission; discussion of reporting and editing processes; and interchange on coordinating submission of fiscal data with the state's data systems; which are all designed to improve data quality. During these training workshops, often times the state fiscal coordinators learn more from exchanging ideas among each other than from any other source. State fiscal coordinators also provide valuable feedback in these workshops that allows NCES to identify and address current issues related to school finance reporting so that the data continue to be relevant and timely.

Prior to reporting the NPEFS data, SEAs must compile fiscal data from the LEAs that operate or support public elementary and secondary schools. SEAs may review and edit data from their LEAs to enhance data quality. SEAs also include revenues and expenditures for any state-run schools, such as schools with special education programs or juvenile justice facilities that provide education services. NCES and SEAs work cooperatively to ensure comparability between the data items requested and reported.

In addition to the state fiscal coordinator, each SEA assigns a certifying official⁵ who certifies that the data constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools.

The FY 18 NPEFS data collection opened on January 31, 2019 and closed on August 15, 2019. Upon receipt of a state’s submission, Census Bureau and NCES analysts reviewed the data for possible errors or anomalies. Between August 16, 2019 and August 14, 2020, some SEAs take the opportunity to report revisions to correct or resolve errors in their original submission.

⁵ NCES requires that each Chief State School Officer designate in writing a certifying official to be responsible for authenticating the submission for their state. The certifying official must be a fiscal official at the highest level in the SEA (U.S. Department of Education 2018).

Missing, nonapplicable, and suppressed data

Missing data are reported as “-1” in the data file, nonapplicable data are reported as “-2,”⁶ and true zero data remain as “0.” The FY 18 NPEFS Reporting Instructions (NCES 2019) request that states report “0” using the Z flag for data items for which no activity has occurred and “-1” using the M flag for items for which activity has occurred, but for which data are missing. Zeros reported as not applicable are designated as -2 using the N flag. In some instances, a “-1” or “-2” may have been reported when there was no activity. Conversely, a “0” may have been reported when, in fact, there was some activity. When producing the final file, NCES edits some “-1”, “-2,” and “0” responses (e.g., textbook expenditures reported as “0” might be edited to “-1.”). Beginning with FY 10, CCD identifies submitted NPEFS data that do not meet NCES data quality standards by reporting the data item as “-9” and the corresponding data item flag as “A.” This suppression would only occur with numeric data items.

Average daily attendance data and student membership counts

The report from SEAs includes average daily attendance, revenue, and expenditure data from which NCES determines the average State Per Pupil Expenditure (SPPE) for elementary and secondary education, as defined in section 9101(2) of the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(2)). In addition to utilizing SPPE as general information on the financing of elementary and secondary education, the Secretary uses these data directly in calculating allocations for certain formula grant programs, including, but not limited to, Title I, Part A of the ESEA, Impact Aid, and Indian Education programs. Other programs, such as the Education for Homeless Children and Youth program under Title VII of the McKinney-Vento Homeless Assistance Act and the Teacher Quality State Grants program (Title II, Part A of the ESEA), make use of SPPE data indirectly because their formulas are based, in whole or in part, on State Title I, Part A allocations.⁷ SPPE is calculated by dividing net current expenditures by average daily attendance (ADA).

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

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

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

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

⁷ Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2018, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports” 83 *Federal Register* 54730 (October 31, 2018).

Thus, NCES calculates ADA by summing the counts of resident students attending public school each day of the school year and then dividing by the total number of days that school is in session during the school year. The NCES definition requires every school or school district in a state to collect attendance every day it is in session, and to record the number of days it is in session. ADA data in the NPEFS data file are not necessarily comparable across states because some states use their own state definitions while other states use the NCES definition.

The NPEFS file also includes membership data (MEMBR17) from the State Nonfiscal Public Elementary/Secondary Education Survey collection for SY 2017-18. Membership is defined as the official, unduplicated student enrollment, including students both present and absent, excluding duplicate counts of students within a specific school or LEA or students whose membership is reported by another school or LEA, on the school day closest to October 1. Because CCD membership is collected using a consistent definition for every state, NCES uses it, rather than average daily attendance, in the calculation of expenditures per pupil in the NPEFS reports.

Employee Benefits Data

NPEFS collects employee benefits for the functions of instruction, support services, and operation of noninstructional services. NPEFS respondents are currently reporting employee benefits, which are defined as the “Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefits payments and although not directly paid to employees, nevertheless are part of the cost of personal services.”⁸ 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;⁹ accrued annual requirement contribution liability;¹⁰ or the actuarial value of pension plan assets.¹¹

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

⁸ 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.”

⁹ 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.

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

¹¹ 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.

NCES edit checks

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

After an SEA submits NPEFS data, NPEFS staff conducts a comprehensive review of the data and edit checks. These checks include but are not limited to:

- trend analysis for multiple years;
- large value and percentage fluctuations;
- zero dollar values;
- appropriate usage of data flags;
- sum checks;
- comparison of record layouts to record layouts the SEA submitted in the previous fiscal year;
- comparisons of membership between the state nonfiscal files and the NPEFS file;
- 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.¹² Data that remain missing or uncorrected are imputed based on values derived from other “fully reporting”¹³ 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

¹² Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2018, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports, 83 *Federal Register* 54730 (October 31, 2018).

¹³ Fully reporting states must have positive values for all fields.

grade 12 (plus ungraded). If the reported fiscal data exclude prekindergarten programs, total membership should also exclude prekindergarten membership.

As part of the FY 18 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS. Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For California, the data in the Nonfiscal public release file has been imputed and only includes preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. California reported state fiscal data that includes prekindergarten programs in the NPEFS data collection.

B. Imputations

Imputation is a procedure that uses available information and some plausible assumptions to derive substitute values for missing values in a data file (NCES 2014). Currently, the Herriot imputation methodology (Monaco and Wang 1995) is used to impute for missing items in the NPEFS data file. For an allocation, the Herriot method calculates the average proportion of the total from the states for each of the detailed variables. This average is divided by the sum of the averages from each of the detailed variables and is rescaled to one by dividing by the sum of the detail averages. The purpose of imputations is to provide a complete data file that allows for both cross-sectional and longitudinal analysis, as well as comparability of data across states.

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

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

If SEAs have reason to believe that the initial imputation is not a reasonable representation of their data, the state may choose to make changes to the data. If states make changes to data or fill in missing items that were previously imputed, the Census Bureau will run a second round of imputations. The certified data from the first round are not re-imputed even if the uncertified first-round imputations resulted in the updating of some relevant data. In the second round

version of the file, imputations are only applied to missing data for states that update their data submission for that fiscal year. Empirical testing has shown that a re-imputation of the entire file did not substantially change the imputed data enough to justify the additional burden of asking states to recertify the revised imputation. The data flags in the NPEFS data file identify data items that were imputed.

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

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

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

“Impute/Import” imputations

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

“Impute based on” imputations

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

“Distribute by” imputations

In some cases, the state may have reported a positive value for an item that should actually be zero. In these cases, the value of the misreported item is redistributed into several other reported items based on the known distribution of the target items. For example, the statement “A distributed by destination/salary B, C, D, E, F” can be interpreted as, the value reported as “A” has been prorated into B, C, D, E, and F based on the reported distribution of B, C, D, E, and F. “A” is then set to zero. In these cases, since B, C, D, E, and F were all reported, data from any other states are not necessary to perform the calculation.

Data flags

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

R – As reported by the state

A – Edited by the analyst (formerly labeled “Adjusted”)

I – Imputed based on a method other than prior year’s data¹⁴

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).

¹⁴ 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.

- Facilities Acquisition and Construction Services - Nonproperty expenditures were broken out into Buildings Built and Alterations Performed by LEA’s Own Staff (E611) and Buildings Built and Alterations Performed by Contractors (E612). In addition, Facilities Acquisition and Construction Services – Property expenditures were broken out into Land (E62A) and Buildings (E62B). STE6, the sum of all of the Facilities Acquisitions and Construction Services items, was added.
- *Beginning with FY 98 survey:*
 - The Facilities Acquisition and Construction Services breakouts listed above (items E611, E612, E62A, and E62B) were discontinued.
- *Beginning with FY 04 survey:*
 - Teacher salaries expenditures were broken out by program, adding the data items Teacher Salaries – Regular Programs (E11A), Teacher Salaries – Special Education Programs (E11B), Teacher Salaries – Vocational Education Programs (E11C), and Teacher Salaries – Other Education Programs (E11D).
 - A data item for textbooks expenditures (E2) was added.
- *Beginning with FY 09 survey:*
 - Seven items for expenditures from the ARRA funds were added:
Instructional Expenditures From ARRA Funds (ARRASTE1), Total Current Expenditures From ARRA Funds (ARRATE5), Community Service Nonproperty and Direct Cost Programs From ARRA Funds (ARRAE81Z), Property Expenditures From ARRA Funds (ARRATE10), School Construction Expenditures From ARRA Funds (ARRASTE6), Expenditures From Title I Received Under ARRA (ARRATLEIZ), and Direct Program Support Expenditures From ARRA Funds (ARRASTE4).
- *Beginning with FY 15 survey:*
 - Seven items for expenditures from the ARRA funds were removed:
ARRASTE1, ARRATE5, ARRAE81Z, ARRATE10, ARRASTE6, ARRATLEIZ, and ARRASTE4.
- *Beginning with FY 16 survey:*
 - Two items for current expenditures by fund type were added:
Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2).

D. Fiscal Data Plan

NCES collects information from each state to help process the data and to gain a better understanding of what programs and/or policies are connected with the data items and definitions. The FY 18 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.

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Appendix A—Record Layout and Description of Data Items

Appendix A—Record Layout and Description of Data Items

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

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

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

Variable name	Data type	Data element order	Description
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2018)
FIPS	AN	2	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
STABR	AN	3	STATE ABBREVIATION
STNAME	AN	4	NAME OF THE STATE OR TERRITORY
R1A	N	5	LOCAL REVENUES PROPERTY TAX
R1B	N	6	LOCAL REVENUES NONPROPERTY TAX
R1C	N	7	LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
R1D	N	8	LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
R1E	N	9	LOCAL REVENUES INDIVIDUAL TUITION
R1F	N	10	LOCAL REVENUES TUITION FROM LEAS
R1G	N	11	LOCAL REVENUES TRANSPORTATION FEES FROM INDIVIDUAL
R1H	N	12	LOCAL REVENUES TRANSPORTATION FEES FROM LEAS
R1I	N	13	LOCAL REVENUES EARNINGS ON INVESTMENTS
R1J	N	14	LOCAL REVENUES FOOD SERVICE
R1K	N	15	LOCAL REVENUES STUDENT ACTIVITIES
R1L	N	16	LOCAL REVENUES OTHER REVENUES
R1M	N	17	LOCAL REVENUES TEXTBOOK REVENUES
R1N	N	18	LOCAL REVENUES SUMMER SCHOOL
STR1	N	19	LOCAL REVENUES SUBTOTAL (equals R1A + R1B + R1C + R1D + R1E + R1G + R1I + R1J + R1K + R1L + R1M + R1N)
R2	N	20	INTERMEDIATE REVENUES
R3	N	21	STATE REVENUES
R4A	N	22	FEDERAL REVENUES DIRECT GRANTS
R4B	N	23	FEDERAL REVENUES THRU STATE
R4C	N	24	FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
R4D	N	25	FEDERAL REVENUES OTHER SOURCES
STR4	N	26	FEDERAL REVENUES SUBTOTAL (equals R4A + R4B + R4C + R4D)
R5	N	27	REVENUES FROM OTHER SOURCES
TR	N	28	TOTAL REVENUES FROM ALL SOURCES (equals STR1 + R2 + R3 + STR4)
E11	N	29	INSTRUCTIONAL EXPENDITURES SALARIES
E12	N	30	INSTRUCTIONAL EXPENDITURES EMPLOYEE BENEFITS
E13	N	31	INSTRUCTIONAL EXPENDITURES PURCHASED SERVICES
E14	N	32	INSTRUCTIONAL EXPENDITURES TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
E15	N	33	INSTRUCTIONAL EXPENDITURES TUITION TO OTHER LEAS IN-STATE
E16	N	34	INSTRUCTIONAL EXPENDITURES SUPPLIES
E17	N	35	INSTRUCTIONAL EXPENDITURES PROPERTY
E18	N	36	INSTRUCTIONAL EXPENDITURES OTHER
STE1	N	37	INSTRUCTIONAL EXPENDITURES SUBTOTAL (equals E11 + E12 + E13 + E14 + E16 + E18)
E11A	N	38	TEACHER SALARIES REGULAR PROGRAMS
E11B	N	39	TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
E11C	N	40	TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
E11D	N	41	TEACHER SALARIES OTHER EDUCATION PROGRAMS
E2	N	42	INSTRUCTIONAL EXPENDITURES TEXTBOOKS
E212	N	43	SUPPORT EXPENDITURES SALARIES STUDENT SUPPORT SERVICES
E213	N	44	SUPPORT EXPENDITURES SALARIES INSTRUCTIONAL STAFF SUPPORT
E214	N	45	SUPPORT EXPENDITURES SALARIES GENERAL ADMINISTRATION
E215	N	46	SUPPORT EXPENDITURES SALARIES SCHOOL ADMINISTRATION

Appendix A—Record Layout and Description of Data Items

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

Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
STE25	N	94	SUPPORT EXPENDITURES SUBTOTAL SCHOOL ADMINISTRATION (equals E215 + E225 + E235 + E245 + E265)
STE26	N	95	SUPPORT EXPENDITURES SUBTOTAL OPERATION & MAINTENANCE (equals E216 + E226 + E236 + E246 + E266)
STE27	N	96	SUPPORT EXPENDITURES SUBTOTAL PUPIL TRANSPORTATION (equals E217 + E227 + E237 + E247 + E267)
STE28	N	97	SUPPORT EXPENDITURES SUBTOTAL OTHER SERVICES (equals E218 + E228 + E238 + E248 + E268)
STE2T	N	98	SUPPORT EXPENDITURES TOTAL SUPPORT SERVICES (equals TE21 + TE22 + TE23 + TE24 + TE26)
E3A11	N	99	NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES
E3A12	N	100	NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS
E3A13	N	101	NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASED SERVICES
E3A14	N	102	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES
E3A2	N	103	NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY
E3A16	N	104	NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER
E3A1	N	105	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL (equals E3A11 + E3A12 + E3A13 + E3A14 + E3A16)
E3B11	N	106	NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES
E3B12	N	107	NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
E3B13	N	108	NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES
E3B14	N	109	NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
E3B2	N	110	NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
E3B16	N	111	NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER
E3B1	N	112	NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL (equals E3B11 + E3B12 + E3B13 + E3B14 + E3B16)
STE3	N	113	NONINSTRUCTIONAL SERVICES TOTAL (equals E3A1 + E3B1)
E4A1	N	114	DIRECT PROGRAM SUPPORT TEXTBOOKS
E4A2	N	115	DIRECT PROGRAM SUPPORT TEXTBOOKS (PROPERTY)
E4B1	N	116	DIRECT PROGRAM SUPPORT TRANSPORT
E4B2	N	117	DIRECT PROGRAM SUPPORT TRANSPORT (PROPERTY)
E4C1	N	118	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
E4C2	N	119	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROPERTY)
E4D	N	120	DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
E4E1	N	121	DIRECT PROGRAM SUPPORT OTHER
E4E2	N	122	DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
STE4	N	123	DIRECT PROGRAM SUPPORT SUBTOTAL (equals E4A1 + E4B1 + E4C1 + E4E1)
TE5	N	124	CURRENT EXPENDITURES (equals STE1 + STE2T + STE3 + STE4))
E61	N	125	FACILITIES ACQUISITION NONPROPERTY
E62	N	126	FACILITIES ACQUISITION PROPERTY (LAND & BUILDINGS)
E63	N	127	FACILITIES ACQUISITION PROPERTY (EQUIPMENT)
STE6	N	128	FACILITIES ACQUISITION NONPROPERTY & PROPERTY TOTAL (equals E61 + E62 + E63)
E7A1	N	129	OTHER USE DEBT SERVICE INTEREST
E7A2	N	130	OTHER USE DEBT SERVICE REDEMPTION
STE7	N	131	OTHER USE DEBT SERVICE SUBTOTAL (equals E7A1 + E7A2)
E81	N	132	COMMUNITY SERVICE NONPROPERTY
E82	N	133	COMMUNITY SERVICE PROPERTY
E9A	N	134	DIRECT COST PROGRAM NONPUBLIC SCHOOL
E9B	N	135	DIRECT COST PROGRAM ADULT EDUCATION
E9C	N	136	DIRECT COST PROGRAM COMMUNITY COLLEGE
E9D	N	137	DIRECT COST PROGRAM OTHER

Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
E91	N	138	DIRECT COST PROGRAM PROPERTY
STE9	N	139	DIRECT COST PROGRAM SUBTOTAL (equals E9A + E9B + E9C + E9D)
TE10	N	140	PROPERTY TOTAL (equals E17 + TE25 + E3A2 + E3B2 + E62 + E63 + E82 + E91)
TE11	N	141	TOTAL EXPENDITURES FOR EDUCATION (equals TE5 + E61 + E81 + STE9 + TE10)
X12C	N	142	EXCLUSION FOR PL 100 297 TITLE I
X12D	N	143	EXCLUSION FOR PL 100 297 TITLE I CARRYOVER
X12E	N	144	EXCLUSION FOR PL 100 297 TITLE V, PART A
X12F	N	145	EXCLUSION FOR PL 100 297 TITLE V, PART A CARRYOVER
TX12	N	146	TOTAL EXCLUSION FOR PL 100 297 (equals R1E + R1G + R1J + R1K + R1M + R1N + X12C + X12D + X12E + X12F)
NCE13	N	147	NET CURRENT EXPENDITURES (equals TE5 – TX12)
ADA	N	148	ADA (STATE AND NCES DEFINITION)
A14A	N	149	ADA (STATE DEFINITION)
A14B	N	150	ADA (NCES DEFINITION)
PPE15	N	151	PER PUPIL EXPENDITURES (equals NCE13 / ADA)
MEMBR17	N	152	TOTAL STUDENT MEMBERSHIP
CE1	N	153	CURRENT EXPENDITURES PAID FROM STATE AND LOCAL FUNDS
CE2	N	154	CURRENT EXPENDITURES PAID FROM FEDERAL FUNDS
IR1A	AN	155	IMP FLAG LOCAL REVENUES PROPERTY TAX
IR1B	AN	156	IMP FLAG LOCAL REVENUES NONPROPERTY TAX
IR1C	AN	157	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
IR1D	AN	158	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
IR1E	AN	159	IMP FLAG LOCAL REVENUES INDIVIDUAL TUITION
IR1F	AN	160	IMP FLAG LOCAL REVENUES TUITION FROM LEAS
IR1G	AN	161	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM INDIVIDUAL
IR1H	AN	162	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM LEAS
IR1I	AN	163	IMP FLAG LOCAL REVENUES EARNINGS ON INVESTMENT
IR1J	AN	164	IMP FLAG LOCAL REVENUES FOOD SERVICE
IR1K	AN	165	IMP FLAG LOCAL REVENUES STUDENT ACTIVITIES
IR1L	AN	166	IMP FLAG LOCAL REVENUES OTHER REVS
IR1M	AN	167	IMP FLAG LOCAL REVENUES TEXTBOOK REVS
IR1N	AN	168	IMP FLAG LOCAL REVENUES SUMMER SCHOOL
ISTR1	AN	169	IMP FLAG LOCAL REVENUES SUBTOTAL
IR2	AN	170	IMP FLAG INTERMEDIATE REVENUES
IR3	AN	171	IMP FLAG STATE REVENUES
IR4A	AN	172	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	173	IMP FLAG FEDERAL REVENUES THRU STATE
IR4C	AN	174	IMP FLAG FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
IR4D	AN	175	IMP FLAG FEDERAL REVENUES OTHER SOURCES
ISTR4	AN	176	IMP FLAG FEDERAL REVENUES SUBTOTAL
IR5	AN	177	IMP FLAG OTHER SOURCES OF REVENUES
ITR	AN	178	IMP FLAG TOTAL REVENUES FROM ALL SOURCES
IE11	AN	179	IMP FLAG INSTRUCTIONAL EXPENDITURE SALARIES
IE12	AN	180	IMP FLAG INSTRUCTIONAL EMPLOYEE BENEFITS
IE13	AN	181	IMP FLAG INSTRUCTIONAL EXPENDITURE PURCHASED SERVICES
IE14	AN	182	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
IE15	AN	183	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO OTHER LEAS IN-STATE
IE16	AN	184	IMP FLAG INSTRUCTIONAL EXPENDITURE SUPPLIES
IE17	AN	185	IMP FLAG INSTRUCTIONAL EXPENDITURE PROPERTY
IE18	AN	186	IMP FLAG INSTRUCTIONAL EXPENDITURE OTHER
ISTE1	AN	187	IMP FLAG INSTRUCTIONAL EXPENDITURE SUBTOTAL

Appendix A—Record Layout and Description of Data Items

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

Appendix A—Record Layout and Description of Data Items

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

Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
IA14B	AN	300	IMP FLAG ADA (NCES DEFINITION)
IPPE15	AN	301	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR17	AN	302	IMP FLAG TOTAL STUDENT MEMBERSHIP
ICE1	AN	303	IMP FLAG CURRENT EXPENDITURES PAID FROM STATE AND LOCAL FUNDS
ICE2	AN	304	IMP FLAG CURRENT EXPENDITURES PAID FROM FEDERAL FUNDS

Appendix B—Glossary

Appendix B—Glossary

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

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

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

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

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

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

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

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

current expenditures per pupil: Current expenditures per pupil are calculated by dividing current expenditures by membership. [TE5, MEMBR16.]

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

Appendix B—Glossary

includes interest and principal payments related to servicing the long-term debt of the school system or its parent government with obligations exceeding 1 year. [E7A1 and E7A2.]

direct cost programs: A category of expenditures for programs not part of public elementary and secondary education. These programs include community colleges (565), adult education, and nonpublic school support. [E9A, E9B, E9C, E9D, E9I, and subtotal STE9. NOTE: STE9 does not include E9I.]

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

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

employee benefits: Expenditures (200) made in addition to gross salary that are not paid directly to employees. Employee benefits include amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker’s compensation, tuition reimbursements, and other employee benefits. [E12, E222, E223, E224, E225, E226, E227, E228, E3A12, and E3B12. Variables E222, E223, E224, E225, E226, E227, and E228 sum to TE22.]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

local education agency (LEA): The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services. This item may be used interchangeably with the term “school district.”

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

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

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

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

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

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

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

property: One of six expenditure objects (700). Property includes expenditures for initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. Property expenditures are not included in current expenditure subtotals. [E17, E252, E253, E254, E255, E256, E257, E258,

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E3A2, E3B2, E62, E63, E82, E91, and subtotal **TE10**. Property variables are excluded from all totals and subtotals in the file except for variables **TE25, TE10,** and **TE11**. Support services subtotal **TE25** is the sum of **E252, E253, E254, E255, E256, E257,** and **E258.**]

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

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

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

salaries: One of six expenditure objects (100). It includes the gross salaries of permanent and temporary staff on the payroll of LEAs, including those substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. Salaries for teachers and staff that are contracted out by an LEA are not included. [**E11, E212, E213, E214, E215, E216, E217, E218, E3A11,** and **E3B11**. Support services subtotal **TE21** is the sum of **E212, E213, E214, E215, E216, E217,** and **E218.**]

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

state revenues: Revenues received by LEAs from the state, including unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs. It includes both direct funds from state governments and funds in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary. [**R3**]

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

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

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

supplies: One of six expenditure objects (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 (objects 111 and 113; programs #400 and #900). 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. (Objects 111 and 113; Program #100) [E11A]

teacher salaries - special education: Salaries for teachers in special education programs, relating to intellectual disability, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury, and speech or language impairments. Include salaries in alternative education programs. (Objects 111 and 113; Program #200) [E11B]

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

textbook expenditures: Expenditures for textbooks used in instructing students (function 100, object 640). Missing data are included in the amount reported Instruction Supplies. [E2]

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

Appendix B—Glossary

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

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

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

Table C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction: Fiscal year 2018

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

¹ U.S. Postal Service state abbreviation codes.

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

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

Appendix D—Imputations and Edits List

Appendix D - Imputations and Edits List

The following is a state-by-state list of the imputations and edits in the fiscal year 2017 provisional Version 1a NPEFS data file. Data elements are denoted by the variable names in the data file. For more information, see section II.B. “Imputations” in the User’s Guide and Appendix A—Record Layout and Description of Data Elements in the documentation.

ALASKA

R1D contains R1C using TR

ARIZONA

E4B1 distribute by destination E217, E227, E237, E247, E267

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

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

ARKANSAS

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

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

CALIFORNIA

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

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

CONNECTICUT

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

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

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

E62 contains E61, E63 using TE11

E81 impute based on (TE11-E81)

E82 impute based on (TE11-E82)

R5 impute/import TR

DISTRICT OF COLUMBIA

E61 contains E63 using TE11

FLORIDA

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

Appendix D - Imputations and Edits List

GEORGIA

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

IDAHO

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

E4E1 distribute by destination E11, E12, E13, E16, E18

R1E contains R1N using TR

ILLINOIS

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

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

E62 contains E61 using TE11

INDIANA

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

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

LOUISIANA

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

MARYLAND

E4C1 distribute by salary E12, E222, E223, E225, E228 using E11, E212, E213, E215, E218

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

MINNESOTA

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

E62 contains E61 using TE11

MISSISSIPPI

E62 contains E63 using TE11

MISSOURI

E13 contains E18 using TE11

Appendix D - Imputations and Edits List

E61 contains E63 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

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

NORTHERN MARIANA ISLANDS

E4A1 distribute by destination E16

E4B1 distribute by destination E217, E227, E237, E247, E267

Appendix E—Fiscal Data Plan Questions

4b. Transportation for Public School Students

1. Non-Property \$ _____

2. Property Only \$ _____

4c. Employee Benefits for Public School Employees

1. Non-Property \$ _____

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

Retirement

Health Insurance

Other (Please specify.) _____

4e. Direct Program Support for Private School Students

1. Non-Property \$ _____

2. Property Only \$ _____

4f. Other Direct Program Support for Public School Students

1. Non-Property \$ _____

If applicable, please specify program name(s) _____

2. Property Only \$ _____

If applicable, please specify program name(s) _____

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

No (Please go to question 6.)

Yes

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

Non-Property \$ _____

Please specify program name(s) _____

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

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

Prekindergarten (PK) Data

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

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

Finance Data for Charter Schools

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

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

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

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

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

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

NPEFS Average Daily Attendance (ADA)

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

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

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

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

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

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

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

- No
- Yes

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

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

10a. Please provide the multiplier used. _____

School-Level Finance Data

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

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

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

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

- Personnel expenditures
- Nonpersonnel expenditures

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

- Expenditures for instructional staff
- Expenditures for instructional aides
- Expenditures for teacher salaries
- Expenditures for support services staff
- Expenditures for school administration staff
- Expenditures for other school level personnel

Personnel expenditures are not collected at the school level.

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

Technology-related supplies and purchased services

Technology-related hardware

Technology software

Textbooks and periodicals

Improvement of instruction (e.g., curriculum development, professional development and training of professional staff)

Library and media services

Nonpersonnel expenditures are not collected at the school level.

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

Yes

No

Virtual Schools

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

12. Does your state have virtual schools?

No (Please go to question 13.)

Yes

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

Included in FY 2018 NPEFS

Included in FY 2018 F-33

Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.

Not included in FY 2018 NPEFS or F-33

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

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

Revenues from Private Sources

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

13. Does your state report revenues from private sources?

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

13a. Please indicate where revenue from private sources are reported on NPEFS.
(Check all that apply.)

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

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

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

Accounting Methodology

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

- All LEAs report to the state using a cash basis method of accounting.
- All LEAs report to the state using a modified accrual method of accounting.

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

Appendix F—Fiscal Data Plan Responses

Appendix F - Fiscal Data Plan Responses

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdictions: Fiscal year 2018

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

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdictions: Fiscal year 2018—Continued

State or jurisdiction	<u>Q.1</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)?	<u>Q.2</u> Where are these amount reported in NPEFS?			<u>Q.3</u> How are these amounts reported in F-33?
		Revenues	Expenditures	Not Reported	
Maryland	Yes	Yes	Yes	†	In F-33 as state totals
Massachusetts	Yes	Yes	Yes	†	In F-33 at the school-district level
Michigan	No	†	†	†	†
Minnesota	Yes	†	Yes	†	Only in fiscal data plan, not F-33
Mississippi	Yes	†	Yes	†	In F-33 at the school-district level
Missouri	No	†	†	†	†
Montana	No	†	†	†	†
Nebraska	No	†	†	†	†
Nevada	No	†	†	†	†
New Hampshire	No	†	†	†	†
New Jersey	Yes	Yes	Yes	†	In F-33 at the school-district level
New Mexico	No	†	†	†	†
New York	Yes	Yes	Yes	Yes	In F-33 at the school-district level
North Carolina	Yes	Yes	Yes	†	In F-33 at the school-district level
North Dakota	No	†	†	†	†
Ohio	No	†	†	†	†
Oklahoma	Yes	Yes	Yes	†	In F-33 as state totals
Oregon	No	†	†	†	†
Pennsylvania	No	†	†	†	†
Rhode Island	Yes	Yes	Yes	†	In F-33 at the school-district level

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdictions: Fiscal year 2018—Continued

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

† 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 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-2. Fiscal Data Plan responses to questions 4.a.1 through 4.c, by state or jurisdictions: Fiscal Year 2018

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

State or jurisdiction	Q.4.a.1		Q.4.b.1		Q.4.c
	Textbooks for Public School Students		Transportation for Public School Students		Employee Benefits for Public School Employees
	Non-Property	Property	Non-Property	Property	Non-Property
Alabama	†	†	†	†	†
Alaska	\$ 0	\$ 0	\$ 0	\$ 0	\$ 116,859,889
Arizona	\$ 0	\$ 0	\$ 1,029,065	\$ 0	\$ 0
Arkansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 81,982,003
California	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,574,563,000
Colorado	†	†	†	†	†
Connecticut	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,370,419,721
Delaware	\$ 0	\$ 0	\$ 109,727,168	\$ 0	\$ 423,578,158
District Of Columbia	†	†	†	†	†
Florida	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Georgia	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,989,013
Hawaii	†	†	†	†	†
Idaho	\$ 0	\$ 0	\$ 0	\$ 0	\$ 537,254
Illinois	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,700,759,985
Indiana	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,069,000,000
Iowa	†	†	†	†	†
Kansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 384,874,904
Kentucky	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,848,168,950
Louisiana	†	†	†	†	†
Maine	\$ 0	\$ 0	\$ 0	\$ 0	\$ 172,880,735
Maryland	\$ 0	\$ 0	\$ 0	\$ 0	\$ 734,455,676
Massachusetts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,434,297,926
Michigan	†	†	†	†	†
Minnesota	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mississippi	\$ 49,411	\$ 0	\$ 0	\$ 0	\$ 2,592,990
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,484,541,945
New Mexico	†	†	†	†	†
New York	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,160,039,005
North Carolina	\$ 0	\$ 0	\$ 13,441,607	\$ 58,740,793	\$ 0
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,897,201
Oregon	†	†	†	†	†

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-2. Fiscal Data Plan responses to questions 4.a.1 through 4.c, by state or jurisdictions: Fiscal Year 2018—Continued

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

State or jurisdiction	Q.4.a.1		Q.4.b.1		Q.4.c
	Textbooks for Public School Students		Transportation for Public School Students		Employee Benefits for Public School Employees
	Non-Property	Property	Non-Property	Property	Non-Property
Pennsylvania	†	†	†	†	†
Rhode Island	\$ 0	\$ 0	\$ 3,038,684	\$ 0	\$ 99,363,659
South Carolina	\$ 25,946,354	\$ 0	\$ 72,510,813	\$ 75,134,869	\$ 0
South Dakota	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Tennessee	†	†	†	†	†
Texas	\$ 82,975,791	\$ 0	\$ 20,802,999	\$ 0	\$ 1,848,916,119
Utah	†	†	†	†	†
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	\$ 0	\$ 0	\$ 0	\$ 0	\$ 676,541,017
Wisconsin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Virgin Islands	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

† 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 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-3. Fiscal Data Plan responses to questions 4.d through 4.e, by state or jurisdictions: Fiscal Year 2018

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

State or jurisdiction	Q.4.d			Q.4.e	
	Retirement	Health Insurance	Other	Non-Property	Property
Alabama	†	†	†	†	†
Alaska	Yes	†	†	\$ 0	\$ 0
Arizona	†	†	†	\$ 0	\$ 0
Arkansas	Yes	Yes	Workers Comp Insurance	\$ 0	\$ 0
California	Yes	†	<p>The state contributed a total of \$2,574,563,000 on behalf of the LEA expenditures for retirement. However, some LEAs did not report the on behalf expenditures on their books. \$2,204,855,129 state payments on behalf of the LEA expenditures for retirement were reported in the F-33 at the school district level. When we prepared the data reporting for NPEFS, we added another \$369,707,871 for NPEFS reporting to reflect the total amount of \$2,574,563,000.</p>	\$ 0	\$ 0
Colorado	†	†	†	†	†
Connecticut	Yes	Yes	†	\$ 22,496,218	\$ 0
Delaware	Yes	Yes	†	\$ 0	\$ 0
District Of Columbia	†	†	†	†	†
Florida	†	†	†	\$ 0	\$ 0
Georgia	Yes	†	†	\$ 0	\$ 0
Hawaii	†	†	†	†	†
Idaho	†	†	Unemployment Insurance paid directly to the Idaho Department of Labor for benefit of all LEAs	\$ 0	\$ 0
Illinois	Yes	†	†	\$ 0	\$ 0
Indiana	Yes	†	†	\$ 0	\$ 0
Iowa	†	†	†	†	†
Kansas	Yes	†	†	\$ 0	\$ 0
Kentucky	Yes	Yes	Life Insurance, HRA	\$ 0	\$ 0
Louisiana	†	†	†	†	†
Maine	Yes	Yes	†	\$ 0	\$ 0
Maryland	Yes	†	†	\$ 10,897,108	\$ 0
Massachusetts	Yes	†	†	\$ 0	\$ 0
Michigan	†	†	†	†	†
Minnesota	†	†	†	\$ 0	\$ 0
Mississippi	Yes	Yes	†	\$ 6,199,708	\$ 0
Missouri	†	†	†	†	†
Montana	†	†	†	†	†

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-3. Fiscal Data Plan responses to questions 4.d through 4.e, by state or jurisdictions: Fiscal Year 2018—Continued

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

State or jurisdiction	Q.4.d			Q.4.e	
	Retirement	Health Insurance	Other	Non-Property	Property
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	Yes	†	†	\$ 0	\$ 0
New Mexico	†	†	†	†	†
New York	Yes	†	†	\$ 0	\$ 0
North Carolina	†	†	†	\$ 0	\$ 0
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	Yes	†	†	\$ 0	\$ 0
Oregon	†	†	†	†	†
Pennsylvania	†	†	†	†	†
Rhode Island	Yes	†	†	\$ 0	\$ 0
South Carolina	†	†	†	\$ 0	\$ 0
South Dakota	†	†	†	\$ 0	\$ 0
Tennessee	†	†	†	†	†
Texas	Yes	Yes	Medicare	\$ 0	\$ 0
Utah	†	†	†	†	†
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	Yes	Yes	†	\$ 1,418,282	\$ 0
Wisconsin	†	†	†	\$ 0	\$ 0
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	†	†	†	\$ 38,221,484	\$ 0
Virgin Islands	†	†	†	\$ 0	\$ 0

† 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 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdictions: Fiscal Year 2018

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	Q.4.f.1	Q.4.f.2	Q.4.f.2.
	Other Direct Program Support for Public School Students (Non-Property)	Program Name(s)	Other Direct Program Support for Public School Students (Property)	Program Name(s)
Alabama	†		†	†
Alaska	\$ 0		\$ 0	†
Arizona	\$ 73,081,231	County Small Schools Program, AZ Dept. Juvenile Correction, County Juvenile Corrections, County Jails, County Detention Center, Residential Vouchers, AZ School for Deaf & Blind, Special County Reserve Funds Operations	\$ 0	†
Arkansas	\$ 117,574,991		\$ 0	†
California	\$ 3,706,517,137	Some charter schools	\$ 49,333,389	Some charter schools
Colorado	†		†	†
Connecticut	\$ 218,956,870	Child Nutrition programs run by state State Technical High School programs State Department of Correction programs Regional Education Service Center programs	\$ 3,873,954	State Technical High School programs Regional Education Service Center programs
Delaware	\$ 0		\$ 0	†
District Of Columbia	†		†	†
Florida	\$ 1,086,915,906	Florida School for Deaf & Blind, Florida Virtual School, McKay Scholarship Program and Florida Tax Scholarship Program.		
Georgia	\$ 61,619,963	Georgia Academy for the Blind, Georgia School for the Deaf, Atlanta School for the Deaf, and the Georgia Virtual School. Department of Juvenile Justice - reported for the first time in FY 2018. Also reporting ADA for DJJ.	\$ 0	†
Hawaii	†		†	†
Idaho	\$ 0		\$ 0	†
Illinois	\$ 41,570,000	ROE salaries, ROE school services, Department of Corrections and Juvenile Justice, Title II Math and Science Partnership programs	\$ 0	†
Indiana	\$ 16,663,372	School for the Blind and School for the Deaf	\$ 0	†
Iowa	†		†	†
Kansas	\$ 0		\$ 0	†
Kentucky	\$ 0		\$ 0	†
Louisiana	†		†	†
Maine	\$ 0		\$ 0	†
Maryland	\$ 86,020,550	Seed School Of Maryland, Juvenile Services Education, School For The Blind, Assessment	\$ 0	†
Massachusetts	\$ 0		\$ 0	†
Michigan	†		†	†
Minnesota	\$ 54,173,448	BIA Tribal schools, Department of Corrections, Faribault Academies, Perpich Center for Arts, Enrollment Options.	\$ 0	†
Mississippi	\$ 12,580,908	Amounts provided to MS School of Arts, MS School for Math & Science, MS School for Blind/Deaf	\$ 223,702	Amounts provided to MS School of: Arts; Math & Science; for Blind/Deaf

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdictions: Fiscal Year 2018—Continued

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

State or jurisdiction	Q.4.f.1		Q.4.f.2	
	Other Direct Program Support for Public School Students (Non-Property)	Program Name(s)	Other Direct Program Support for Public School Students (Property)	Program Name(s)
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	†	†	†	†
New Jersey	\$ 927,984,350	Debt service for state issued school construction bonds; not included in F33.	\$ 0	†
New Mexico	†	†	†	†
New York	\$ 2,255,153,500	District payments to charter schools.	\$ 0	†
North Carolina	\$ 0	†	\$ 0	†
North Dakota	†	†	†	†
Ohio	†	†	†	†
Oklahoma	\$ 241,499,873	Career Tech salaries, Commodities and Student Assessment on behalf of students.	\$ 0	†
Oregon	†	†	†	†
Pennsylvania	†	†	†	†
Rhode Island	\$ 0	†	\$ 69,079,556	School Housing Aid
South Carolina	\$ 0	Community Education - 1,697,340 Testing - 32,748,227	\$ 0	†
South Dakota	\$ 11,301,946	Connecting Schools	\$ 463,047	Connecting Schools
Tennessee	†	†	†	†
Texas	\$ 0	†	\$ 0	†
Utah	†	†	†	†
Vermont	†	†	†	†
Virginia	†	†	†	†
Washington	†	†	†	†
West Virginia	\$ 40,570,566	Corrections - \$16,439,865, WV School for Deaf and Blind - \$13,056,219, Tools for Schools - \$4,471,269, Virtual Schools - \$958,658, and Statewide Technology Support - \$5,644,555.	\$ 493,553	WV School for the Deaf and Blind - \$493,553
Wisconsin	\$ 65,590,135	State payments to independent charter schools	\$ 0	†
Wyoming	†	†	†	†
Other jurisdictions				
American Samoa	†	†	†	†
Guam	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†
Puerto Rico	\$ 107,455,025	Rent paid by State on behalf of PRDE.	\$ 0	
Virgin Islands	\$ 0	†	\$ 0	†

† 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 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-5. Fiscal Data Plan responses to questions 5 through 6, by state or jurisdictions: Fiscal Year 2018

State or jurisdiction	Q.5 In your state, does the SEA provide funds directly to students or families for payment of elementary/secondary education expenses?			Q.6 Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2018.			
	Yes	No	If yes, please provide the amount and specify the program name(s)	How are these amounts reported in NPEFS and F-33 for fiscal year 2018	Included in FY 2018 NPEFS	Included in FY 2018 F-33	Not included in NPEFS or F-33
Alabama	No	†	†	†	Yes	Yes	†
Alaska	No	†	†	†	Yes	Yes	†
Arizona	Yes	—	1	*	†	†	Yes
Arkansas	No	†	†	†	Yes	Yes	†
California	No	†	†	†	Yes	Yes	†
Colorado	No	†	†	†	Yes	Yes	†
Connecticut	No	†	†	†	Yes	Yes	†
Delaware	No	†	†	*	Yes	Yes	†
District Of Columbia	No	†	†	†	Yes	Yes	†
Florida	No	†	†	†	Yes	Yes	†
Georgia	No	†	2	†	Yes	Yes	†
Hawaii	No	†	†	†	Yes	Yes	†
Idaho	No	†	†	†	Yes	Yes	†
Illinois	No	†	†	†	Yes	Yes	†
Indiana	No	†	†	†	Yes	Yes	†
Iowa	No	†	†	†	Yes	Yes	†
Kansas	No	†	†	†	Yes	Yes	†
Kentucky	No	†	†	†	Yes	Yes	†
Louisiana	No	†	†	†	Yes	Yes	†
Maine	No	†	†	†	Yes	Yes	†
Maryland	No	†	†	†	Yes	Yes	†
Massachusetts	No	†	†	†	Yes	Yes	†
Michigan	No	†	†	†	Yes	Yes	†
Minnesota	No	†	†	*	Yes	Yes	†
Mississippi	Yes	†	\$ 1,999,156 3	*	Yes	Yes	†
Missouri	No	†	†	†	Yes	Yes	†
Montana	No	†	†	†	Yes	Yes	†
Nebraska	No	†	†	†	Yes	Yes	†
Nevada	No	†	†	†	Yes	Yes	†
New Hampshire	No	†	†	†	Yes	Yes	†
New Jersey	No	†	†	†	Yes	Yes	†
New Mexico	No	†	†	†	Yes	Yes	†
New York	No	†	†	†	†	Yes	†
North Carolina	No	†	†	†	Yes	Yes	†
North Dakota	No	†	†	†	Yes	Yes	†
Ohio	No	†	†	†	Yes	Yes	†
Oklahoma	Yes	†	\$ 4,459,044 4	*	Yes	Yes	†
Oregon	No	†	†	†	†	†	Yes
Pennsylvania	No	†	†	†	Yes	Yes	†

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-5. Fiscal Data Plan responses to questions 5 through 6, by state or jurisdictions: Fiscal Year 2018—Continued

State or jurisdiction	Q.5 In your state, does the SEA provide funds directly to students or families for payment of elementary/secondary education expenses?			Q.6 Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2018.			
	No	If yes, please provide the amount and specify the program name(s)		How are these amounts reported in NPEFS and F-33 for fiscal year 2018	Included in FY 2018 NPEFS	Included in FY 2018 F-33	Not included in NPEFS or F-33
Rhode Island	No	†	†	†	Yes	Yes	†
South Carolina	No	†	†	†	Yes	Yes	†
South Dakota	No	†	†	†	Yes	Yes	†
Tennessee	No	†	†	†	Yes	Yes	†
Texas	No	†	†	†	Yes	Yes	†
Utah	Yes	\$ 5,812,910 ⁵		*2	Yes	Yes	†
Vermont	No	†	†	†	Yes	Yes	†
Virginia	No	†	†	†	Yes	Yes	†
Washington	No	†	†	†	Yes	Yes	†
West Virginia	No	†	†	†	Yes	Yes	†
Wisconsin	No	†	†	†	Yes	Yes	†
Wyoming	No	†	†	†	Yes	Yes	†
Other jurisdictions							
American Samoa	No	†	†	†	Yes	Yes	†
Guam	No	†	†	†	Yes	†	†
Commonwealth of the Northern Mariana	No	†	†	†	†	†	Yes
Puerto Rico	Yes	\$ 6,387,418 ⁶		*3	Yes	†	†
Virgin Islands	No	†	†	†	†	†	Yes

— Not available.

† Not applicable.

1. Empowerment Scholarship Account Program

2. There is a program in which parents of exceptional students (students with disabilities) can elect to enroll their child in a private school, and the state funds the same state appropriation amount that would have been allocated to the public school for that student. The student has to have an IEP record and has to have been enrolled in public school prior to enrolling in public school. The funds are paid directly to the private school. This payment is not captured in the expenditure/revenue data reported for the LEAs.

3. Education Scholarship Accounts

4. Lindsey Nicole Henry Scholarship Program - LNH Scholarship Act allows the parent/guardian of a public school student with a disability to exercise their parental option and request to have an LNH Scholarship awarded for their child to enroll in and attend a private school

5. Carson Smith Autism Education. This is paid to service providers, not to students or families.

6. Special Education

* Amounts are not reported in F-33 or NPEFS

*2 Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.

*3 Amounts are reported in FY 2018 F-33 and NPEFS as state totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-6. Fiscal Data Plan responses to question 7, by state or jurisdictions: Fiscal Year 2018

State or jurisdictions	<u>Q.7</u> Please indicate below if your state has any of the following types of LEAs:		
	The state does not have public charter schools	Independent charter schools	Dependent charter schools
Alabama	†	Yes	†
Alaska	†	†	Yes
Arizona	†	Yes	†
Arkansas	†	Yes	Yes
California	†	Yes	Yes
Colorado	†	Yes	†
Connecticut	†	Yes	Yes
Delaware	†	Yes	†
District Of Columbia	†	Yes	Yes
Florida	†	Yes	Yes
Georgia	†	Yes	Yes
Hawaii	†	†	Yes
Idaho	†	Yes	†
Illinois	†	Yes	Yes
Indiana	†	Yes	Yes
Iowa	†	†	Yes
Kansas	†	†	Yes
Kentucky	Yes	†	†
Louisiana	†	Yes	Yes
Maine	†	Yes	†
Maryland	†	†	Yes
Massachusetts	†	Yes	†
Michigan	†	Yes	†
Minnesota	†	Yes	†
Mississippi	†	Yes	†
Missouri	†	Yes	Yes
Montana	Yes	†	†
Nebraska	Yes	†	†
Nevada	†	Yes	Yes
New Hampshire	†	Yes	Yes
New Jersey	†	Yes	†
New Mexico	†	Yes	Yes
New York	†	Yes	†
North Carolina	†	Yes	†
North Dakota	Yes	†	†
Ohio	†	Yes	†
Oklahoma	†	Yes	Yes
Oregon	†	Yes	Yes
Pennsylvania	†	Yes	†
Rhode Island	†	Yes	Yes
South Carolina	†	Yes	Yes
South Dakota	Yes	†	†
Tennessee	†	†	Yes
Texas	†	Yes	Yes
Utah	†	Yes	†
Vermont	Yes	†	†
Virginia	†	†	Yes
Washington	†	Yes	†
West Virginia	Yes	†	†
Wisconsin	†	Yes	Yes

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-6. Fiscal Data Plan responses to question 7, by state or jurisdictions: Fiscal Year 2018—Continued

<u>Q.7</u>			
Please indicate below if your state has any of the following types of LEAs:			
State or jurisdictions	The state does not have public charter schools	Independent charter schools	Dependent charter schools
Wyoming	†	†	Yes
Other jurisdictions			
American Samoa	Yes	†	†
Guam	†	†	†
Commonwealth of the Northern Mariana Islands	Yes	†	†
Puerto Rico	Yes	†	†
Virgin Islands	†	†	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-7. Fiscal Data Plan responses to questions 7.a, by state or jurisdiction: Fiscal Year 2018

Q.7.a

Please indicate below how finance data for charter schools is included in NPEFS and F-33 data for fiscal year 2018:

State or jurisdiction	Data reported includes functionalized revenues and expenditures for charter schools from both government and private sources	Data reported includes functionalized revenues and expenditures for charter schools from only government sources	Data reported includes only government payments to charter schools	Data for charter schools is not included in NPEFS	Other
Alabama	Yes	Yes	†	†	†
Alaska	Yes	†	†	†	†
Arizona	Yes	†	†	†	†
Arkansas	Yes	†	†	†	†
California	Yes	†	†	†	1
Colorado	Yes	†	†	†	†
Connecticut	Yes	†	†	†	†
Delaware	Yes	†	†	†	†
District Of Columbia	Yes	Yes	Yes	†	†
Florida	†	†	Yes	†	†
Georgia	Yes	†	Yes	†	2
Hawaii	†	†	Yes	†	†
Idaho	Yes	†	†	†	Idaho collects financial information and an audit report from each public school district and each public charter school
Illinois	†	†	Yes	†	The amount of tuition a school district pays to the charter school is reported for those students served from the school district
Indiana	Yes	†	†	†	†
Iowa	Yes	†	†	†	All charter schools in Iowa must be part of a public school district and included in revenues and expenditures reported by the public school district. Most districts have no charter schools. The virtual schools in question 12 are also part of a public school district. The districts with the virtual school reports expenditure at the functional level. The student's home district reports tuition expenditures to the serving LEA.
Kansas	Yes	†	†	†	†
Kentucky	†	†	†	†	†
Louisiana	†	Yes	†	†	†
Maine	Yes	†	†	†	†
Maryland	†	Yes	†	†	†
Massachusetts	Yes	†	†	†	†
Michigan	Yes	†	†	†	Charter schools in Michigan or Public School Academies (PSAs) are considered separate public school entities/districts. PSAs are required to submit the same financial information to the State as LEAs, and data for these are included in both the NPEFS and F33 surveys.
Minnesota	Yes	†	†	†	†
Mississippi	Yes	†	†	†	†
Missouri	Yes	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	Yes	†	†	†	†
New Hampshire	†	†	†	Yes	†
New Jersey	Yes	†	†	†	†
New Mexico	Yes	†	†	†	†

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-7. Fiscal Data Plan responses to questions 7.a, by state or jurisdiction: Fiscal Year 2018—Continued

Q.7.a

Please indicate below how finance data for charter schools is included in NPEFS and F-33 data for fiscal year 2018:

State or jurisdiction	Data reported includes functionalized revenues and expenditures for charter schools from both government and private sources	Data reported includes functionalized revenues and expenditures for charter schools from only government sources	Data reported includes only government payments to charter schools	Data for charter schools is not included in NPEFS	Other
New York	†	†	Yes	†	†
North Carolina	Yes	†	†	†	†
North Dakota	†	†	†	†	†
Ohio	Yes	†	†	†	†
Oklahoma	Yes	†	†	†	†
Oregon	†	†	Yes	†	†
Pennsylvania	Yes	†	†	†	†
Rhode Island	Yes	†	†	†	†
South Carolina	Yes	†	†	†	†
South Dakota	†	†	†	†	†
Tennessee	†	Yes	†	†	†
Texas	Yes	†	†	†	†
Utah	Yes	†	†	†	†
Vermont	†	†	†	†	†
Virginia	Yes	†	†	†	†
Washington	†	Yes	†	†	†
West Virginia	†	†	†	†	†
Wisconsin	†	†	†	†	³
Wyoming	Yes	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	Yes	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	†	†	†	†	†
Virgin Islands	†	†	†	Yes	†

† Not applicable.

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

²Georgia has some local charter schools within the school districts that do not report the expenditures by object level such as salaries, benefits, etc. The payment made by the school district to the local charter school for that activity is recorded as purchased services. Beginning in FY 2017, the school districts were required to disaggregate the expenditure data as expended by the local charter school. However, two metro Atlanta school districts failed to disaggregate the expenditure data as expended by their local charter schools. In those cases, the payment from the school district to the local charter school is included as "other purchased services" to capture the costs/expenditures of that individual charter school. In the instances where the school district correctly reported the data, the inter-agency payment to the local charter school is omitted.

³Dependent charter schools data is included on a functionalized basis, although the level and accounts will vary depending on whether the charter school is an instrumentality or non-instrumentality as was contracted services. Independent charter schools are included in direct program support above in 4f. This is the total state payment amount to all independent charter schools. We do not have functionalized data from the independent charter schools. Independent charter school pupils are therefore not included in ADA.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to questions 7.b, by state or jurisdiction: Fiscal Year 2018

<u>Q.7.b</u>								
Please indicate below how finance data for charter schools is included in F-33 for fiscal year 2018?								
State or jurisdiction	Data reported includes functionalized revenues and expenditures for independent charter schools.	Data reported includes functionalized revenues and expenditures for dependent charter schools.	Data reported includes functionalized revenues and expenditures for independent charter schools.	Data reported includes functionalized revenues and expenditures for dependent charter schools.	Data reported includes only government payments to charter schools	Data for charter schools in F-33	Other	
	Revenues and expenditures are only from government sources	Revenues and expenditures are from both private and government sources	Revenues and expenditures are only from government sources	Revenues and expenditures are from both private and government sources				
Alabama	Yes	Yes	†	†	†	†	†	
Alaska	†	†	Yes	Yes	†	†	†	
Arizona	Yes	Yes	†	†	†	†	†	
Arkansas	Yes	Yes	Yes	Yes	†	†	†	
California	Yes	Yes	Yes	Yes	†	†		In California, public charter schools can also be authorized by the State Board of Education, which is not an LEA.
Colorado	Yes	Yes	†	†	†	†	†	
Connecticut	Yes	Yes	Yes	Yes	†	†	†	
Delaware	Yes	Yes	Yes	Yes	†	†	†	
District Of Columbia	Yes	Yes	Yes	Yes	Yes	†	†	
Florida	†	†	†	†	Yes	†	†	
Georgia	Yes	Yes	Yes	Yes	Yes	†	†	1
Hawaii	†	†	†	†	Yes	†	†	
Idaho	Yes	Yes	†	†	†	†		Revenues and expenditures for ALL charter schools in Idaho are reported in both the F-33 and NPEFS surveys.
Illinois	†	†	†	†	Yes	†		The amount of tuition a school district pays to the charter school is reported for those students served from the school district
Indiana	Yes	†	Yes	†	†	†	†	
Iowa	†	†	Yes	Yes	†	†		All charter schools in Iowa must be part of a public school district and included in revenues and expenditures reported by the public school district. Most districts have no charter schools.
Kansas	Yes	Yes	†	†	†	†	†	
Kentucky	†	†	†	†	†	†	†	
Louisiana	†	Yes	†	Yes	†	†	†	
Maine	Yes	Yes	†	†	†	†	†	
Maryland	†	†	Yes	†	†	†	†	
Massachusetts	Yes	Yes	†	†	†	†	†	
Michigan	Yes	Yes	†	†	†	†		Charter schools in Michigan (also referred to as Public School Academies (PSAs) are considered separate public school entities/districts. PSAs are required to submit the same financial information to the State as LEAs, and data for these are included in both the NPEFS and F33 surveys.
Minnesota	Yes	Yes	†	†	†	†	†	
Mississippi	Yes	Yes	†	†	†	†	†	
Missouri	Yes	Yes	Yes	Yes	†	†	†	
Montana	†	†	†	†	†	†	†	
Nebraska	†	†	†	†	†	†	†	
Nevada	Yes	Yes	†	†	†	†	†	
New Hampshire	†	†	†	†	†	Yes	†	

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to questions 7.b, by state or jurisdiction: Fiscal Year 2018—Continued

<u>Q.7.b</u>									
Please indicate below how finance data for charter schools is included in F-33 for fiscal year 2018?									
State or jurisdiction	Data reported includes functionalized revenues and expenditures for independent charter schools.		Data reported includes functionalized revenues and expenditures for dependent charter schools.		Data reported includes only government payments to charter schools	Data for charter schools in F-33	Other		
	Revenues and expenditures are only from government sources	Revenues and expenditures are from both private and government sources	Revenues and expenditures are only from government sources	Revenues and expenditures are from both private and government sources					
New Jersey	†	†	†	†	†	†			Charter schools are reported as their own entity in F33. Revenues are reported at the LEA and the charter school, expenditures are shown as a transfer from LEAs to charter schools and the charter schools also indicate those expenditures.
New Mexico	Yes	Yes	Yes	Yes	†	†	†	†	
New York	†	†	†	†	†	†	†	†	
North Carolina	Yes	Yes	†	†	†	†	†	†	
North Dakota	†	†	†	†	†	†	†	†	
Ohio	Yes	Yes	†	†	†	†	†	†	
Oklahoma	Yes	†	Yes	†	†	†	†	†	
Oregon	†	†	†	†	Yes	†	†	†	
Pennsylvania	Yes	Yes	†	†	†	†	†	†	
Rhode Island	Yes	Yes	Yes	Yes	†	†			Revenue and Expenses for charter schools of a district (RI has three, two in Providence and one in Cranston) formed under the original statute, are reported as separate LEAs in the same way as independent charter schools.
South Carolina	†	†	Yes	Yes	†	†	†	†	
South Dakota	†	†	†	†	†	†	†	†	
Tennessee	†	†	Yes	†	†	†	†	†	
Texas	Yes	Yes	†	†	†	†	†	†	
Utah	Yes	Yes	†	†	†	†	†	†	
Vermont	†	†	†	†	†	†	†	†	
Virginia	†	†	Yes	Yes	†	†	†	†	
Washington	Yes	†	†	†	Yes	†	†	†	
West Virginia	†	†	†	†	†	†	†	†	
Wisconsin	†	†	Yes	†	Yes	†	†	†	
Wyoming	†	†	Yes	Yes	†	†	†	†	

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to questions 7.b, by state or jurisdiction: Fiscal Year 2018—Continued

<u>Q.7.b</u>								
Please indicate below how finance data for charter schools is included in F-33 for fiscal year 2018?								
State or jurisdiction	Data reported includes functionalized revenues and expenditures for independent charter schools.		Data reported includes functionalized revenues and expenditures for dependent charter schools.		Data reported includes only government payments to charter schools	Data for charter schools in not included in F-33		Other
	Revenues and expenditures are only from government sources	Revenues and expenditures are from both private and government sources	Revenues and expenditures are only from government sources	Revenues and expenditures are from both private and government sources				
Other jurisdictions								
American Samoa	†	†	†	†	†	†	†	†
Guam	†	†	†	†	Yes	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†	†
Puerto Rico	†	†	†	†	†	†	†	†
Virgin Islands	†	†	†	†	†	†	†	†

† Not applicable.

¹Georgia has some local charter schools within the school districts that do not report the expenditures by object level such as salaries, benefits, etc. The payment made by the school district to the local charter school for that activity is recorded as purchased services. Beginning in FY 2017, the school districts were required to disaggregate the expenditure data as expended by the local charter school. However, two metro Atlanta school districts failed to disaggregate the expenditure data as expended by their local charter schools. In those cases, the payment from the school district to the local charter school is included as "other purchased services" to capture the costs/expenditures of that individual charter school. In the instances where the school district correctly reported the data, the inter-agency payment to the local charter school is omitted. State Charter Schools in Georgia are approved by the State Charter School Commission of Georgia and are considered (treated like and reported as) individual local educational agencies. The revenues and expenditures for independent charter schools (i.e., state charters) includes both private and government sources on the F33 Survey if reported in the financial data submitted to the GA Department of Education.

²The only data related to charter schools that is included in the NPEFS are the state aid school districts receive from NYSED related to charter schools in revenue Item R3 in Section 1 and the tuition that is paid to the charter schools by the school districts in expenditure item E4E1 in Section 5. The charter schools have detailed revenue and expense records, but our system does not capture this information. District payments to charter schools do not necessarily equal total charter school expenses. Some issues that impact payments to charter schools include: timing issues with the payments by districts; districts that refuse to pay charter schools have the amount due charter schools deducted from their State Aid payment; charter schools may receive funding from sources other than the school districts; etc.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 8 through 10, by state or jurisdiction: Fiscal Year 2018

State or jurisdiction	<u>Q.8</u> When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance? If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?	<u>Q.9</u> Is the ADA your state reported on NPEFS calculated based on state statute definition?	<u>Q.9.a</u> If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?	<u>Q.10</u> Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
Alabama	No	No	†	No
Alaska	No	No	†	0.9295
Arizona	No	Yes	No	No
Arkansas	No	No	†	No
California	No	Yes	Yes	No
Colorado	No	No	†	No
Connecticut	On a program by program basis*	No	†	Yes
Delaware	No	No	†	No
District Of Columbia	Yes; however, we do not use any weighting or adjustments.	No	†	No
Florida	Number of summer days times % of summer days present.	Yes	Yes	No
Georgia	No	No	†	No
Hawaii	No	No	†	No
Idaho	No	Yes	Yes	No
Illinois	No	Yes	Yes	No
Indiana	No	No	†	No
Iowa	Total student days in attendance for summer school were 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	Total hours of summer school instruction divided by 1,116 hours to get student FTE (full-time equivalency).	No	†	No
Kentucky	Yes	Yes	No	No
Louisiana	No	No	No	No
Maine	No	Yes	No	No
Maryland	No	Yes	Yes	No
Massachusetts	Headcount times 20 percent	No	No	No
Michigan	No	Yes	Yes	No
Minnesota	No	Yes	Yes	No
Mississippi	No	Yes	Yes	No
Missouri	No	Yes	Yes	No
Montana	No	Yes	Yes	cited in Administrative Rules of the state of Montana 10.15.10
Nebraska	Summer School attendance is calculated with our statewide average because not all of our districts offer it.	Yes	Yes	No

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 8 through 10, by state or jurisdiction: Fiscal Year 2018—Continued

State or jurisdiction	<u>Q.8</u> When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance? If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?	<u>Q.9</u> Is the ADA your state reported on NPEFS calculated based on state statute definition?	<u>Q.9.a</u> If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?	<u>Q.10</u> Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
Nevada	No	No	†	No
New Hampshire	No	Yes	Yes	No
New Jersey	No	Yes	Yes	No
New Mexico	No	Yes	Yes	No
New York	No	Yes	Yes	No
North Carolina	No	Yes	Yes	No
North Dakota	Student membership and attendance hours are collected for each summer school course provided.	No	†	No
Ohio	No	No	†	No
Oklahoma	No	Yes	No	No
Oregon	No	Yes	Yes	No
Pennsylvania	No	No	†	No
Rhode Island	No	No	†	No
South Carolina	No	Yes	Yes	No
South Dakota	No	No	†	No
Tennessee	No	Yes	Yes	No
Texas	No	No	†	No
Utah	No	No	†	0.9424
Vermont	No	No	†	No
Virginia	Yes - by a factor of (summer days in session/regular school days in session) within each school division.	No	†	No
Wisconsin	Wisconsin calculated a percentage based on the regular school year ADA/ADM and applied that to the summer school ADM.	No	†	Yes, summer school only
Wyoming	No	No	†	No
West Virginia	No	Yes	Yes	No
Washington	No	No	†	0.937

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 8 through 10, by state or jurisdiction: Fiscal Year 2018—Continued

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

† Not applicable.

*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.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-10. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal Year 2018

State or jurisdiction	Q.11 Does your state currently maintain school-level finance data?	Q.11.a If you make school-level financial data available on your website please provide the url
Alabama	Yes, for all public schools in the state (including charter schools).	https://www.alsde.edu/dept/erc/ERC%20Other%20Data/2017-18%20School%20%20Level%20Per-Pupil%20Expenditures.pdf
Alaska	No, the state does not maintain school-level finance data.	†
Arizona	No, the state does not maintain school-level finance data.	†
Arkansas	Yes, for all public schools in the state (including charter schools).	—
California	No, the state does not maintain school-level finance data.	†
Colorado	Yes, for all public schools in the state (including charter schools).	—
Connecticut	Yes, for all public schools in the state (including charter schools).	—
Delaware	Yes, for all public schools in the state (including charter schools).	https://reportcard.doe.k12.de.us/
District Of Columbia	No, the state does not maintain school-level finance data.	†
Florida	Yes, for all public schools in the state (including charter schools).	http://webapps01.fldoe.org/transparencyreports/CostReportSelectionPage.aspx http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/School-System-Financial-Information.aspx
Georgia	Yes, for all public schools in the state (including charter schools).	http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/School-System-Financial-Information.aspx
Hawaii	Yes, for all public schools in the state except charter schools.	—
Idaho	No, the state does not maintain school-level finance data.	†
Illinois	No, the state does not maintain school-level finance data.	†
Indiana	No, the state does not maintain school-level finance data.	†
Iowa	No, the state does not maintain school-level finance data.	†
Kansas	No, the state does not maintain school-level finance data.	†
Kentucky	Yes, for all public schools in the state except charter schools.	—
Louisiana	Yes, for all public schools in the state (including charter schools).	http://www.louisianabelieves.com/data/310/
Maine	Yes, for all public schools in the state (including charter schools).	—
Maryland	No, the state does not maintain school-level finance data.	†
Massachusetts	Yes, for all public schools in the state (including charter schools)	http://www.doe.mass.edu/charter/finance/revexp/ School-level data is publicly available upon request but historically has not been posted to our website. Prior to preparing for school-level reporting required under ESSA, school-level data has not been checked for quality or consistency.
Michigan	Yes, for all public schools in the state (including charter schools)	

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-10. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal Year 2018—Continued

State or jurisdiction	<u>Q.11</u> Does your state currently maintain school-level finance data?	<u>Q.11.a</u> If you make school-level financial data available on your website please provide the url
Minnesota	Yes, for all public schools in the state (including charter schools)	—
Mississippi	Yes, for all public schools in the state (including charter schools)	†
Missouri	No, the state does not maintain school-level finance data.	†
Montana	No, the state does not maintain school-level finance data.	†
Nebraska	No, the state does not maintain school-level finance data.	†
Nevada	No, the state does not maintain school-level finance data.	†
New Hampshire	No, the state does not maintain school-level finance data.	
New Jersey	Yes, however the state only has the data for some schools.	—
New Mexico	No, the state does not maintain school-level finance data.	†
New York	No, the state does not maintain school-level finance data.	†
North Carolina	Yes, for all public schools in the state (including charter schools)	—
North Dakota	No, the state does not maintain school-level finance data.	†
Ohio	Yes, for all public schools in the state (including charter schools)	—
Oklahoma	Yes, for all public schools in the state (including charter schools)	https://sdeweb01.sde.ok.gov/OCAS_Reporting/
Oregon	No, the state does not maintain school-level finance data.	†
Pennsylvania	No, the state does not maintain school-level finance data.	†
Rhode Island	Yes, for all public schools in the state (including charter schools)	http://www.ride.ri.gov/FundingFinance/SchoolDistrictFinancialData/UniformChartofAccounts.aspx
South Carolina	Yes, for all public schools in the state (including charter schools)	www.ed.sc.gov
South Dakota	No, the state does not maintain school-level finance data.	†
Tennessee	No, the state does not maintain school-level finance data.	†
Texas	No, the state does not maintain school-level finance data.	†
Utah	Yes, for all public schools in the state (including charter schools)	†
Vermont	No, the state does not maintain school-level finance data.	†
Virginia	No, the state does not maintain school-level finance data.	†
Washington	No, the state does not maintain school-level finance data.	†
West Virginia	Yes, however the state only has the data for some schools.	—

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-10. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal Year 2018—Continued

State or jurisdiction	<u>Q.11</u> Does your state currently maintain school-level finance data?	<u>Q.11.a</u> If you make school-level financial data available on your website please provide the url
Wisconsin	No, the state does not maintain school-level finance data.	†
Wyoming	Yes, for all public schools in the state (including charter schools)	—
Other jurisdictions		
American Samoa	No, the 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	Yes, for all public schools in the state except charter schools.	†
Virgin Islands	Yes, for all public schools in the state except charter schools.	—

† Not applicable.

— Not available.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal Year 2018

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

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal Year 2018—Continued

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

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-12. Fiscal Data Plan responses to questions 11.d through 11.e by state or jurisdiction: Fiscal Year 2018

State or jurisdiction	Q.11.d							Q.11.e
	Tech. related supplies & purchased services	Tech. related hardware	Tech. software	Textbooks & periodicals	Improvement of instruction, such as professional development	Library & media services	Not collected at school-level	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
Alaska	†	†	†	†	†	†	†	†
Arizona	†	†	†	†	†	†	†	†
Arkansas	Yes	Yes	Yes	Yes	†	Yes	†	Yes
California	†	†	†	†	†	†	†	†
Colorado	†	†	†	Yes	Yes	†	†	Yes
Connecticut	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Delaware	Yes	Yes	Yes	Yes	Yes	Yes	†	No
District Of Columbia	†	†	†	†	†	†	†	†
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	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Louisiana	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Maine	Yes	Yes	Yes	Yes	†	Yes	†	Yes
Maryland	†	†	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Michigan	†	†	†	Yes	†	†	†	Yes
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Missouri	†	†	†	†	†	†	†	†
Montana	†	†	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†	†	†
Nevada	†	†	†	†	†	†	†	†
New Hampshire	†	†	†	†	†	†	†	†
New Jersey	†	†	†	Yes	Yes	Yes	†	No
New Mexico	†	†	†	†	†	†	†	†
New York	†	†	†	†	†	†	†	†
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
North Dakota	†	†	†	†	†	†	†	†
Ohio	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Oregon	†	†	†	†	†	†	†	†
Pennsylvania	†	†	†	†	†	†	†	†

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-12. Fiscal Data Plan responses to questions 11.d through 11.e by state or jurisdiction: Fiscal Year 2018—Continued

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

† Not applicable.

— Not available.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-13. Fiscal Data Plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal Year 2018

State or jurisdiction	Q.12	Q.12.a				Q.12.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?				What type of district are the finance data for expenditures of virtual schools reported as?		
		Included in FY 2017 NPEFS	Included in FY 2017 F-33	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.	Not included in FY 2017 NPEFS or F-33	Functionalized and reported as a separate education agency	Functionalized and reported under the LEA of the students' home school	Reported as tuition payments or purchased services under the LEA of the student's home school
Alabama	Yes	Yes	Yes	†	†	†	Yes	Yes
Alaska	Yes	Yes	Yes	†	†	†	Yes	†
Arizona	Yes	Yes	Yes	†	†	†	Yes	†
Arkansas	Yes	Yes	Yes	†	†	Yes	†	†
California	Yes	Yes	†	†	†	†	Yes	†
Colorado	†	†	†	†	†	†	†	†
Connecticut	†	†	†	†	†	†	†	†
Delaware	†	†	†	†	†	†	†	†
District Of Columbia	†	†	†	†	†	†	†	†
Florida	Yes	Yes	Yes	†	†	†	Yes	†
Georgia	Yes	Yes	Yes	†	†	Yes	Yes	Yes
Hawaii	†	†	†	†	†	†	†	†
Idaho	Yes	Yes	Yes	†	†	Yes	†	†
Illinois	Yes	†	†	†	†	†	†	†
Indiana	Yes	Yes	Yes	†	†	Yes	†	†
Iowa	Yes	Yes	Yes	†	†	†	†	Yes
Kansas	Yes	Yes	Yes	†	†	†	†	Yes
Kentucky	Yes	Yes	†	†	†	†	Yes	†
Louisiana	Yes	Yes	Yes	†	†	Yes	†	†
Maine	Yes	Yes	Yes	†	†	Yes	†	†
Maryland	†	†	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	†	†	Yes	†	†
Michigan	Yes	Yes	Yes	†	†	Yes	†	†
Minnesota	Yes	Yes	Yes	†	†	Yes	†	†
Mississippi	†	†	†	†	†	†	†	†
Missouri	†	†	†	†	†	†	†	†
Montana	Yes	Yes	Yes	†	†	†	†	†
Nebraska	Yes	Yes	Yes	†	†	†	Yes	†
Nevada	Yes	Yes	Yes	†	†	Yes	†	†
New Hampshire	Yes	†	†	†	Yes	Yes	†	†
New Jersey	†	†	†	†	†	†	†	†
New Mexico	Yes	Yes	Yes	†	†	†	Yes	†
New York	†	†	†	†	†	†	†	†
North Carolina	Yes	†	†	†	Yes	Yes	†	†
North Dakota	†	†	†	†	†	†	†	†
Ohio	Yes	Yes	Yes	†	†	Yes	†	†
Oklahoma	Yes	Yes	Yes	†	†	Yes	†	†
Oregon	Yes	Yes	Yes	†	†	†	Yes	†
Pennsylvania	Yes	Yes	Yes	†	†	Yes	†	†
Rhode Island	†	†	†	†	†	†	†	†
South Carolina	Yes	Yes	Yes	†	†	†	Yes	†
South Dakota	Yes	Yes	Yes	†	†	†	Yes	Yes
Tennessee	Yes	Yes	Yes	†	†	†	Yes	†
Texas	Yes	Yes	Yes	†	†	†	Yes	†

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-13. Fiscal Data Plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal Year 2018—Continued

State or jurisdiction	Q.12	Q.12.a				Q.12.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?				What type of district are the finance data for expenditures of virtual schools reported as?		
		Included in FY 2017 NPEFS	Included in FY 2017 F-33	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.	Not included in FY 2017 NPEFS or F-33	Functionalized and reported as a separate education agency	Functionalized and reported under the LEA of the students' home school	Reported as tuition payments or purchased services under the LEA of the student's home school
Utah	Yes	Yes	Yes	†	†	Yes	†	†
Vermont	†	†	†	†	†	†	†	†
Virginia	Yes	Yes	Yes	†	†	†	Yes	†
Washington	Yes	Yes	Yes	†	†	†	Yes	†
West Virginia	Yes	Yes	†	†	†	Yes	Yes	Yes
Wisconsin	Yes	Yes	Yes	†	†	†	Yes	†
Wyoming	†	†	†	†	†	†	†	†
Other jurisdictions								
American Samoa	†	†	†	†	†	†	†	†
Guam	†	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†	†	†
Puerto Rico	†	†	†	†	†	†	†	†
Virgin Islands	†	†	†	†	†	†	†	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-14. Fiscal Data Plan responses to questions 13 through 13.a, by state or jurisdiction: Fiscal Year 2018

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

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-14. Fiscal Data Plan responses to questions 13 through 13.a, by state or jurisdiction: Fiscal Year 2018—Continued

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

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-15. Fiscal Data Plan responses to question 13.b, by state or jurisdiction: Fiscal Year 2018

Q.13.b

Please indicate which donors are included from your revenue reporting:

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

See notes at end of exhibit.

Appendix F - Fiscal Data Plan Responses

Exhibit F-15. Fiscal Data Plan responses to question 13.b, by state or jurisdiction: Fiscal Year 2018—Continued

Q.13.b

Please indicate which donors are included from your revenue reporting:

State or jurisdiction	Private Foundations	Non-profit Organizations	PTA/PTO Organizations	Campus Booster Clubs	Private Individuals
Vermont	†	†	†	†	†
Virginia	Yes	Yes	Yes	Yes	Yes
Washington	Yes	Yes	†	†	Yes
West Virginia	Yes	Yes	†	†	Yes
Wisconsin	Yes	Yes	Yes	Yes	Yes
Wyoming	Yes	Yes	†	†	Yes
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	†	†	†	†	†
Virgin Islands	†	†	†	†	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2018, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-16. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal Year 2018

		<u>Q.14</u>
		Please indicate which method of accounting school districts use when reporting revenues and expenditures
<u>State or jurisdiction</u>		
Alabama	2	
Alaska	2	
Arizona	3	
Arkansas	2	
California	4	All school districts reported to the state using the modified accrual method of accounting. However, some school districts report charter school financial data in a fund that is reported using the full accrual method of accounting.
Colorado	2	
Connecticut	2	
Delaware	1	
District Of Columbia	2	
Florida	2	
Georgia	2	
Hawaii	1	
Idaho	2	
Illinois	3	
Indiana	1	
Iowa	4	LEAs report using Generally Accepted Accounting Principles so modified accrual is used for governmental fund types and full accrual for proprietary type funds.
Kansas	1	
Kentucky	2	
Louisiana	2	
Maine	3	
Maryland	2	
Massachusetts	2	
Michigan	2	
Minnesota	2	
Mississippi	2	
Missouri	3	
Montana	2	
Nebraska	3	
Nevada	2	
New Hampshire	2	
New Jersey	4	Modified Accrual Method Adjusted for certain state revenue payments.
New Mexico	1	
New York	2	
North Carolina	2	
North Dakota	3	
Ohio	1	
Oklahoma	3	
Oregon	3	
Pennsylvania	2	Modified accrual is used by all LEAs to report Governmental fund revenues and expenditures. However, Proprietary fund revenues and expenses are reported using full accrual. Note: PA LEAs are required to utilize an Enterprise fund for their food service activities.

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-16. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal Year 2018—Continued

State or jurisdiction	Q.14	
Please indicate which method of accounting school districts use when reporting revenues and expenditures		
Rhode Island	2	
South Carolina	2	
South Dakota	4	Governmental funds are modified accrual. Enterprise funds are full accrual.
Tennessee	2	
Texas	2	
Utah	2	
Vermont	3	
Virginia	2	
Washington	3	
West Virginia	2	
Wisconsin	2	
Wyoming	1	
Other jurisdictions		
American Samoa	1	
Guam	2	
Commonwealth of the Northern Mariana Islands	†	We are both SEA and LEA
Puerto Rico	1	
Virgin Islands	1	

† Not applicable.

¹ All LEAs report to the state using a cash basis method of accounting.

² All LEAs report to the state using a modified accrual method of accounting.

³ LEAs may report to the state using either a cash basis or modified accrual method of accounting.

⁴ LEAs report using a different method.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2018, provisional Version 1a.

Appendix G—Value Distribution and Field Frequencies

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2018

Variable	Description	Number					Percent			
		Total	Flags				Flags			
			R	A	I	T	R	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	41	15	0	0	73.2	26.8	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	40	0	0	16	71.4	0.0	0.0	28.6
IE11A	FLAG INSTR EXP REGULAR PROGRAM SALARIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IE11B	FLAG INSTR EXP SPECIAL EDUCATION SALARIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IE11C	FLAG INSTR EXP VOCATIONAL SALARIES	56	53	3	0	0	94.6	5.4	0.0	0.0
IE11D	FLAG INSTR EXP OTHER PROGRAMS SALARIES	56	54	2	0	0	96.4	3.6	0.0	0.0
IE2	FLAG INSTR EXP TEXTBOOKS	56	46	10	0	0	82.1	17.9	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	42	14	0	0	75.0	25.0	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	42	0	0	14	75.0	0.0	0.0	25.0
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 & MAINTENANCE	56	42	14	0	0	75.0	25.0	0.0	0.0
IE227	FLAG SUP EXP EMP BENEFITS STUDENT TRANSP	56	41	15	0	0	73.2	26.8	0.0	0.0
IE228	FLAG SUP EXP EMP BENEFITS OTHER SERV	56	42	14	0	0	75.0	25.0	0.0	0.0

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2018—Continued

Variable	Description	Number					Percent			
		Total	Flags				R	Flags		
			R	A	I	T		A	I	T
ITE22	FLAG SUP EXP EMP BENEFITS SUBTOTAL	56	41	0	0	15	73.2	0.0	0.0	26.8
IE232	FLAG SUP EXP PURCH SERV STUDENTS	56	43	13	0	0	76.8	23.2	0.0	0.0
IE233	FLAG SUP EXP PURCH SERV INSTR STAFF	56	43	13	0	0	76.8	23.2	0.0	0.0
IE234	FLAG SUP EXP PURCH SERV GEN ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
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	42	14	0	0	75.0	25.0	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	42	0	0	14	75.0	0.0	0.0	25.0
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	42	14	0	0	75.0	25.0	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	42	0	0	14	75.0	0.0	0.0	25.0
IE252	FLAG SUP EXP PROPERTY STUDENTS	56	53	3	0	0	94.6	5.4	0.0	0.0
IE253	FLAG SUP EXP PROPERTY INSTR STAFF	56	53	3	0	0	94.6	5.4	0.0	0.0
IE254	FLAG SUP EXP PROPERTY GEN ADMIN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE255	FLAG SUP EXP PROPERTY SCHOOL ADMIN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE256	FLAG SUP EXP PROPERTY OPER & MAINTENANCE	56	53	3	0	0	94.6	5.4	0.0	0.0
IE257	FLAG SUP EXP PROPERTY STUDENT TRANSP	56	53	3	0	0	94.6	5.4	0.0	0.0
IE258	FLAG SUP EXP PROPERTY OTHER SERV	56	53	3	0	0	94.6	5.4	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	42	14	0	0	75.0	25.0	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	42	0	0	14	75.0	0.0	0.0	25.0
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	41	0	0	15	73.2	0.0	0.0	26.8
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	41	0	0	15	73.2	0.0	0.0	26.8
IE3A11	FLAG NONINSTR SERV FOOD SERV SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A12	FLAG NONINSTR SERV FOOD SERV EMP BEN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE3A13	FLAG NONINSTR SERV FOOD SERV PURCH	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A14	FLAG NONINSTR SERV FOOD SERV SUPPLIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A2	FLAG NONINSTR SERV FOOD SERV (PROPERTY)	56	54	2	0	0	96.4	3.6	0.0	0.0
IE3A16	FLAG NONINSTR SERV FOOD SERV OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A1	FLAG NONINSTR SERV FOOD SERV SUBTOT	56	53	0	0	3	94.6	0.0	0.0	5.4
IE3B11	FLAG NONINSTR SERV ENTERPRISE SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B12	FLAG NONINSTR SERV ENTERPRISE EMP BENEFITS	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B13	FLAG NON INSTR SERV ENTERPRISE PUR SERV	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B14	FLAG NON INSTR SERV ENTERPRISE SUPPLIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B2	FLAG NON INSTR SERV ENTERPRISE (PROPERTY)	56	56	0	0	0	100.0	0.0	0.0	0.0

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 2018—Continued

Variable	Description	Number					Percent				
		Total	Flags				R	Flags			T
			R	A	I	T		R	A	I	
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	55	1	0	0	98.2	1.8	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	54	2	0	0	96.4	3.6	0.0	0.0	
IE4B2	FLAG DIRECT PROG SUP TRNSPRT (PROPERTY)	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE4C1	FLAG DIRECT PROG SUP EMP BENEFITS	56	50	6	0	0	89.3	10.7	0.0	0.0	
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 STUDENT	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE4E1	FLAG DIRECT PROG SUP OTHER	56	42	14	0	0	75.0	25.0	0.0	0.0	
IE4E2	FLAG DIRECT PROG SUP OTHER (PROPERTY)	56	54	2	0	0	96.4	3.6	0.0	0.0	
ISTE4	FLAG DIRECT PROG SUP SUBTOTAL	56	41	0	0	15	73.2	0.0	0.0	26.8	
ITE5	FLAG CURRENT EXPENDITURES	56	44	0	0	12	78.6	0.0	0.0	21.4	
IE61	FLAG FACILITIES AQUISITION NONPROPERTY	56	50	6	0	0	89.3	10.7	0.0	0.0	
IE62	FLAG FACILITIES AQUISITION PROP (LAND/BLDS)	56	49	7	0	0	87.5	12.5	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	55	0	1	0	98.2	0.0	1.8	0.0	
IE82	FLAG COMM SERV PROPERTY	56	55	0	1	0	98.2	0.0	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	49	0	0	7	87.5	0.0	0.0	12.5	
ITE11	FLAG TOTAL EXPENDITURES FOR EDUCATION	56	42	0	0	14	75.0	0.0	0.0	25.0	
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	44	0	0	12	78.6	0.0	0.0	21.4	
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	
IMEMBR17	FLAG TOTAL STUDENT	56	52	3	1	0	92.9	5.4	1.8	0.0	
ICE1	CURRENT EXPENDITURES FROM STATE AND LOCAL	56	55	1	0	0	98.2	1.8	0.0	0.0	
ICE2	CURRENT EXPENDITURES FROM FEDERAL	56	55	1	0	0	98.2	1.8	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 2018, Provisional Version 1a.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2018

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
R1A	LOCAL REV PROPERTY TAX	40	0	16	0	\$155,448	\$29,573,406,823	\$5,373,378,298
R1B	LOCAL REV NON PROPERTY TAX	31	0	25	0	1,359	2,534,040,991	465,774,091
R1C	LOCAL REV LOC GOVT PROPERTY TAX	21	0	35	0	1,199,406	17,118,965,561	2,577,660,830
R1D	LOCAL REV LOC GOVT NON PROPERTY TAX	24	0	32	0	321,467	3,959,066,652	481,699,979
R1E	LOCAL REV INDIVIDUALS TUITION	56	0	0	0	0	133,921,108	17,322,119
R1F	LOCAL REV TUITION FROM LEAS	56	0	0	0	0	3,115,148,284	168,927,353
R1G	LOCAL REV TRANSPORT FEES INDIVIDUALS	56	0	0	0	0	14,096,754	1,881,796
R1H	LOCAL REV TRANSPORT FEES LEAS	56	0	0	0	0	410,289,034	9,704,342
R1I	LOCAL REV EARNINGS ON INVESTMENT	56	0	0	0	0	634,530,402	59,770,811
R1J	LOCAL REV FOOD SERVICE	56	0	0	0	0	598,058,729	100,335,310
R1K	LOCAL REV STUDENT ACTIVITIES	56	0	0	0	0	713,104,895	82,682,796
R1L	LOCAL REV OTHER	56	0	0	0	0	4,221,971,102	375,230,515
R1M	LOCAL REV TEXTBOOK	56	0	0	0	0	107,673,858	4,032,854
R1N	LOCAL REV SUMMER SCHOOL	56	0	0	0	0	34,923,358	2,046,561
STR1	LOCAL REV SUBTOTAL	56	0	0	0	205,031	40,157,788,902	5,912,335,006
R2	INTERMEDIATE REVENUE	56	0	0	0	0	470,849,729	40,650,677
R3	STATE REVENUE	53	0	3	0	8,514,197	51,776,083,565	6,520,862,693
R4A	FED REV DIRECT GRANTS	56	0	0	0	0	494,751,131	65,995,289
R4B	FED REV THRU STATE	56	0	0	0	0	6,898,837,326	927,695,695
R4C	FED REV THRU INTERMEDIATE AGENCIES	56	0	0	0	0	100,754,745	10,839,086
R4D	FED REV OTHER SOURCES	56	0	0	0	0	270,150,412	37,370,843
STR4	FED REV SUBTOTAL	56	0	0	0	39,249,735	7,675,652,997	1,041,900,913
R5	REV FROM OTHER SOURCES	56	0	0	0	0	9,766,955,222	1,140,187,321
TR	TOTAL REVENUE FROM ALL SOURCES	56	0	0	0	72,136,080	91,630,316,817	13,166,417,358
E11	INSTR EXP SALARIES	56	0	0	0	21,998,335	29,160,238,272	4,330,953,119
E12	INSTR EXP EMP BENEFITS	56	0	0	0	4,580,580	14,076,597,685	1,857,270,197
E13	INSTR EXP PURCHASED SERVICES	56	0	0	0	18,916	3,526,041,922	353,432,702
E14	INSTR EXP TUITION	56	0	0	0	0	979,820,210	117,796,661
E15	INSTR EXP TUITION TO OTHER LEAS	56	0	0	0	0	3,275,439,523	168,732,736
E16	INSTR EXP SUPPLIES	56	0	0	0	863,741	2,150,273,759	269,108,539
E17	INSTR EXP PROPERTY	56	0	0	0	0	190,997,664	40,624,624
E18	INSTR EXP OTHER	56	0	0	0	0	296,412,130	26,314,289
STE1	INSTR EXP SUBTOTAL	56	0	0	0	30,143,794	47,164,984,540	6,954,875,507
E11A	INSTR EXP REGULAR PROGRAM SALARIES	55	1	0	0	17,648,630	19,960,429,181	2,793,464,522
E11B	INSTR EXP SPECIAL EDUCATION SALARIES	55	1	0	0	2,981,271	6,281,950,779	675,710,121
E11C	INSTR EXP VOCATIONAL SALARIES	53	3	0	0	405,299	902,071,649	123,661,098
E11D	INSTR EXP OTHER PROGRAMS SALARIES	54	2	0	0	235,994	2,684,271,405	212,877,863
E2	INSTR EXP TEXTBOOKS	46	10	0	0	446,561	557,666,548	60,109,829
E212	SUP EXP SALARY STUDENTS	56	0	0	0	0	3,110,619,157	423,200,535
E213	SUP EXP SALARY INSTR STAFF	56	0	0	0	2,313,963	2,881,984,311	308,460,745
E214	SUP EXP SALARY GEN ADMIN	56	0	0	0	530,301	460,506,638	92,576,291
E215	SUP EXP SALARY SCHOOL ADMIN	56	0	0	0	3,984,798	3,421,773,026	440,115,696
E216	SUP EXP SALARY OPER & MAINTENANCE	56	0	0	0	0	2,923,333,913	340,678,446
E217	SUP EXP SALARY STUDENT TRANSP	56	0	0	0	0	850,532,000	156,597,294
E218	SUP EXP SALARY OTHER SERVICES	56	0	0	0	521,454	1,890,179,061	187,440,540
TE21	SUP EXP SALARY SUBTOTAL	56	0	0	0	8,298,826	15,265,521,901	1,949,069,548
E222	SUP EXP EMP BENEFITS STUDENTS	56	0	0	0	0	1,319,233,484	176,497,715
E223	SUP EXP EMP BENEFITS INSTR STAFF	56	0	0	0	463,904	1,201,916,439	121,882,407
E224	SUP EXP EMP BENEFITS GEN ADMIN	56	0	0	0	106,315	354,621,322	41,578,620
E225	SUP EXP EMP BENEFITS SCHOOL ADMIN	56	0	0	0	665,461	1,469,967,923	179,637,164
E226	SUP EXP EMP BENEFITS OPER & MAINTENANCE	56	0	0	0	0	1,398,318,680	157,702,184
E227	SUP EXP EMP BENEFITS STUDENT TRANSP	56	0	0	0	0	322,010,527	65,795,122
E228	SUP EXP EMP BENEFITS OTHER SERV	56	0	0	0	136,396	841,564,110	85,030,958
TE22	SUP EXP EMP BENEFITS SUBTOTAL	56	0	0	0	1,530,339	6,721,510,867	828,124,169
E232	SUP EXP PURCH SERV STUDENTS	56	0	0	0	0	516,474,456	67,335,719
E233	SUP EXP PURCH SERV INSTR STAFF	56	0	0	0	445,000	805,037,813	77,864,157

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2018—Continued

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (-9)	Minimum	Maximum	Mean
E234	SUP EXP PURCH SERV GEN ADMIN	56	0	0	0	71,509	439,676,977	69,166,655
E235	SUP EXP PURCH SERV SCHOOL ADMIN	56	0	0	0	0	285,634,399	20,137,534
E236	SUP EXP PURCH SERV OPER & MAINTENANCE	56	0	0	0	0	2,812,518,870	338,939,833
E237	SUP EXP PURCH SERV STUDENT TRANSP	56	0	0	0	0	2,222,437,055	203,198,089
E238	SUP EXP PURCH SERV OTHER SERV	56	0	0	0	0	795,410,650	96,451,254
TE23	SUP EXP PURCH SERV SUBTOTAL	56	0	0	0	2,325,758	6,395,439,083	873,093,241
E242	SUP EXP SUPPLIES STUDENTS	56	0	0	0	\$0	\$93,343,178	\$12,194,591
E243	SUP EXP SUPPLIES INSTR STAFF	56	0	0	0	109,407	207,235,575	35,131,167
E244	SUP EXP SUPPLIES GEN ADMIN	56	0	0	0	20,806	34,792,696	5,483,044
E245	SUP EXP SUPPLIES SCHOOL ADMIN	56	0	0	0	0	85,030,083	8,915,502
E246	SUP EXP SUPPLIES OPER & MAINTENANCE	56	0	0	0	0	2,030,166,519	223,660,265
E247	SUP EXP SUPPLIES STUDENT TRANSP	56	0	0	0	0	218,324,502	39,065,704
E248	SUP EXP SUPPLIES OTHER SERV	56	0	0	0	0	162,313,870	23,762,282
TE24	SUP EXP SUPPLIES SUBTOTAL	56	0	0	0	853,174	2,694,890,200	348,212,554
E252	SUP EXP PROPERTY STUDENTS	56	0	0	0	0	5,221,998	1,278,237
E253	SUP EXP PROPERTY INSTR STAFF	56	0	0	0	0	137,469,297	14,119,699
E254	SUP EXP PROPERTY GEN ADMIN	56	0	0	0	0	20,693,781	1,909,370
E255	SUP EXP PROPERTY SCHOOL ADMIN	56	0	0	0	0	9,790,704	1,284,031
E256	SUP EXP PROPERTY OPER & MAINTENANCE	56	0	0	0	0	244,302,116	28,685,899
E257	SUP EXP PROPERTY STUDENT TRANSP	56	0	0	0	0	157,809,724	35,371,644
E258	SUP EXP PROPERTY OTHER SERV	56	0	0	0	0	91,055,566	14,449,533
TE25	SUP EXP PROPERTY SUBTOTAL	56	0	0	0	0	474,845,509	97,098,413
E262	SUP EXP OTHER STUDENTS	56	0	0	0	0	102,233,129	5,056,666
E263	SUP EXP OTHER INSTR STAFF	56	0	0	0	0	39,496,448	4,606,437
E264	SUP EXP OTHER GEN ADMIN	56	0	0	0	0	129,000,167	16,423,083
E265	SUP EXP OTHER SCHOOL ADMIN	56	0	0	0	0	30,182,191	3,215,760
E266	SUP EXP OTHER OPER & MAINTENANCE	56	0	0	0	0	150,477,744	7,506,178
E267	SUP EXP OTHER STUDENT TRANSP	56	0	0	0	0	129,555,189	4,800,037
E268	SUP EXP OTHER OTHER SERV	56	0	0	0	0	253,808,077	21,498,206
TE26	SUP EXP OTHER SUBTOTAL	56	0	0	0	248,408	486,549,235	63,106,367
STE22	SUP EXP SUBTOTAL STUDENTS	56	0	0	0	27,383	4,998,344,884	684,285,226
STE23	SUP EXP SUBTOTAL INSTR STAFF	56	0	0	0	4,307,403	5,100,256,725	547,944,914
STE24	SUP EXP SUBTOTAL GEN ADMIN	56	0	0	0	783,540	1,197,506,935	225,227,693
STE25	SUP EXP SUBTOTAL SCHOOL ADMIN	56	0	0	0	4,650,259	5,265,863,726	652,021,655
STE26	SUP EXP SUBTOTAL OPER & MAINTENANCE	56	0	0	0	0	7,933,916,431	1,068,486,906
STE27	SUP EXP SUBTOTAL STUDENT TRANSP	56	0	0	0	487,601	2,896,423,589	469,456,245
STE28	SUP EXP SUBTOTAL OTHER SERV	56	0	0	0	1,281,922	3,697,093,596	414,183,241
STE2T	SUP EXP TOTAL SUPPORT SERVICES	56	0	0	0	13,861,117	29,567,911,822	4,061,605,880
E3A11	NONINSTR SERV FOOD SERV SALARIES	56	0	0	0	408,982	955,649,023	135,557,516
E3A12	NONINSTR SERV FOOD SERV EMP BENEFITS	56	0	0	0	88,481	461,575,339	57,655,195
E3A13	NONINSTR SERV FOOD SERV PURCH SERV	56	0	0	0	0	314,487,841	50,025,902
E3A14	NONINSTR SERV FOOD SERV SUPPLIES	56	0	0	0	780,806	1,367,380,247	192,483,312
E3A2	NONINSTR SERV FOOD SERV PROPERTY	56	0	0	0	0	40,231,684	7,255,017
E3A16	NONINSTR SERV FOOD SERV OTHER	56	0	0	0	0	57,393,180	5,342,280
E3A1	NONINSTR SERV FOOD SERV SUBTOTAL	56	0	0	0	8,863,759	2,896,897,047	441,064,205
E3B11	NONINSTR SERV ENTERPRISE SALARIES	56	0	0	0	0	113,556,433	6,385,407
E3B12	NONINSTR SERV ENTERPRISE EMP BENEFITS	56	0	0	0	0	55,362,511	2,569,329
E3B13	NONINSTR SERV ENTERPRISE PURCH SERV	56	0	0	0	0	66,525,894	3,834,534
E3B14	NONINSTR SERV ENTERPRISE SUPPLIES	56	0	0	0	0	112,816,829	5,697,390
E3B2	NONINSTR SERV ENTERPRISE PROPERTY	56	0	0	0	0	15,522,709	569,341
E3B16	NONINSTR SERV ENTERPRISE OTHER	56	0	0	0	0	123,214,665	4,056,126
E3B1	NONINSTR SERV ENTERPRISE SUBTOTAL	56	0	0	0	0	261,668,518	22,542,787
STE3	NONINSTR SERV TOTAL	56	0	0	0	9,255,582	3,105,829,201	463,606,991
E4A1	DIRECT PROG SUP TEXTBOOKS	56	0	0	0	0	0	0
E4A2	DIRECT PROG SUP TEXTBOOKS (PROPERTY)	56	0	0	0	0	0	0
E4B1	DIRECT PROG SUP TRANSPORT	56	0	0	0	0	0	0

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2018—Continued

Variable	Description	Number of states reporting	Missing (-1)	Not applicable (-2)	Suppressed (- 9)	Minimum	Maximum	Mean
E4B2	DIRECT PROG SUP TRANSPORT (PROPERTY)	56	0	0	0	0	0	0
E4C1	DIRECT PROG SUP EMP BENEFITS	56	0	0	0	0	0	0
E4C2	DIRECT PROG SUP EMP BENEFITS (PROPERTY)	56	0	0	0	0	0	0
E4D	DIRECT PROG SUP PRIVATE SCHOOL STUDENT	56	0	0	0	0	22,496,218	626,680
E4E1	DIRECT PROG SUP OTHER	56	0	0	0	0	0	0
E4E2	DIRECT PROG SUP OTHER (PROPERTY)	56	0	0	0	0	0	0
STE4	DIRECT PROG SUP SUBTOTAL	56	0	0	0	0	0	0
TE5	CURRENT EXPENDITURES	56	0	0	0	61,353,636	79,838,725,563	11,480,088,378
E61	FACILITIES AQUISITION NONPROPERTY	56	0	0	0	0	8,712,688,999	916,183,890
E62	FACILITIES AQUISITION PROPERTY (LAND & BLDS)	56	0	0	0	0	356,726,424	77,283,613
E63	FACILITIES AQUISITION PROPERTY (EQUIPMENT)	56	0	0	0	0	562,049,435	61,138,243
STE6	FACILITIES AQUISITION NONPROPERTY & PROPERTY TOTAL	56	0	0	0	0	9,585,551,370	1,054,605,746
E7A1	OTHER USE DEBT SERVICE INTEREST	56	0	0	0	\$0	\$3,516,634,012	\$345,888,415
E7A2	OTHER USE DEBT SERV REDEMPTION	56	0	0	0	0	4,070,460,785	632,276,022
STE7	OTHER USE DEBT SERV SUBTOTAL	56	0	0	0	0	7,026,439,403	978,164,437
E81	COMM SERV NONPROPERTY	56	0	0	0	0	467,433,853	66,155,645
E82	COMM SERV PROPERTY	56	0	0	0	0	53,915,174	1,699,141
E9A	DIRECT COST PROG NONPUB SCHOOL	56	0	0	0	0	497,882,290	30,136,040
E9B	DIRECT COST PROG ADULT ED	56	0	0	0	0	579,945,214	40,004,981
E9C	DIRECT COST PROG COMM COLLEGE	56	0	0	0	0	7,667,249	325,743
E9D	DIRECT COST PROG OTHER	56	0	0	0	0	486,237,920	10,845,138
E91	DIRECT COST PROG PROPERTY	56	0	0	0	0	69,172,313	1,944,878
STE9	DIRECT COST PROG SUBTOTAL	56	0	0	0	0	1,471,752,224	81,311,902
TE10	PROPERTY TOTAL	56	0	0	0	0	1,437,772,434	287,613,270
TE11	TOTAL EXPENDITURES FOR EDUCATION	56	0	0	0	73,357,511	89,970,276,008	12,831,353,086
X12C	EXCLUS FOR PL 100 297 TITLE I	56	0	0	0	0	1,597,200,595	231,395,353
X12D	EXCLUS FOR PL 100 297 TITLE I CO	56	0	0	0	0	399,668,611	40,451,049
X12E	EXCLUS FOR PL 100 297 TITLE V	56	0	0	0	0	14,803,084	271,000
X12F	EXCLUS FOR PL 100 297 TITLE V PART A CO	56	0	0	0	0	11,127,234	259,337
TX12	TOTAL EXCLUS FOR PL 100 297	56	0	0	0	402,219	2,500,010,259	480,678,174
NCE13	NET CURRENT EXPENDITURES	56	0	0	0	53,888,883	77,453,192,533	10,999,410,204
ADA	ADA (STATE AND NCES DEFINITION)	56	0	0	0	9,150	6,019,564	850,503
A14A	ADA (STATE DEFINITION)	26	0	30	0	120,792	6,019,564	1,217,758
A14B	ADA (NCES DEFINITION)	30	0	26	0	9,150	1,690,358	532,215
PPE15	PER PUPIL EXPENDITURES	56	0	0	0	4,520	24,919	12,973
MEMBR17	STUDENT MEMBERSHIP	55	1	0	0	10,868	6,304,266	926,811
CE1	CURRENT EXPENDITURES FROM STATE AND LOCAL	44	11	0	1	50,314,081	73,230,064,473	10,970,581,746
CE2	CURRENT EXPENDITURES FROM FEDERAL	44	11	0	1	41,825,173	6,608,661,091	940,545,167

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2018, Provisional Version 1a.

Appendix H—State Notes

Appendix H - State Notes

The following notes describe known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2018 (FY18). The absence of “Notes” for a state indicates that the state’s data did not contain any known anomalies. States are in order by their American National Standards Institute (ANSI) code.

Alabama

Fiscal Year: October 1–September 30

Notes:

- The increase in State Revenue (R2) was due to an increase in State Foundation Program allocation of \$19M and Supplemental State Foundation allocation of \$38M.
- The increase in Direct Cost Programs, Non-Public School Programs (E9A) was due to an increase of over \$1M in Birmingham City Board of Education for additional private schools.

Alaska

Fiscal Year: July 1–June 30

Notes:

- Alaska’s Other Revenue from Federal Sources (R4D) increased substantially over the prior year by \$33.8M or 25%. The drivers behind this increase were the Bering Strait and Lower Kuskokwim School Districts. The Impact Aid applications for both school districts were under review and all payments were held. Upon completion of their respective reviews, the Impact Aid funds were released.
- Alaska’s State per Pupil Expenditures (PPE15) decreased slightly from the prior year by \$105 or 0.55%. Statewide, the largest expenditure decrease occurred in salaries, with 77% of the salary decrease coming from the Anchorage School District. As per the Anchorage School District’s FY18 CAFR, with a 1.53% decrease in K-12 ADM from the prior year, the district reduced the number of authorized positions within the general fund and the food service special revenue fund by 2.17% or 124 positions. This decrease in positions resulted in a decrease in salaries.

Arizona

Fiscal Year: July 1–June 30

Notes:

- FY18 was the first year Summer School Revenue (R1N) was collected.
- Three districts expended \$15.1M on buses in FY17, which led to a \$21M decrease in Student Transportation Support Services, Property (E257).

Arkansas

Fiscal Year: July 1–June 30

Notes:

- Food Services Operations, Purchased Services (E3A13) increased approximately \$9M from FY17 to FY18 due to many districts in Arkansas converting to a contract service provider for student meals. Thus, purchased services increased and supplies and salaries decreased.

Appendix H - State Notes

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 increased expenditures in Direct Support – Other – Public School Students (E4E1) were primarily due to the fact that over 40% of charter schools within one school district (95 schools) changed their data reporting in FY18. Prior to FY18, these charter schools reported their data within the school district in the Standardized Account Code Structure, which provides expenditure detail by function. However, in FY18, these charter schools reported their data in the Alternative Form.
- Direct Cost Programs, Property (E91) increased approximately 48%, or \$1M, from the prior year. The increased expenditures were mainly due to the increased state funding for adult education programs.

Colorado

Fiscal Year: July 1–June 30

- Property Tax (R1A) was confirmed to increase steady among the school districts. In reviewing the financial audits, they reported an increase based on assessed valuations increasing. In addition, some districts also confirmed that an additional mill levy led to the increase.
- The increase in Instruction Support Services, Property (E253) was primarily due to District 0130 Cherry Creek which increased from \$4M in FY17 to \$16M in FY18. Their recent bond election provides \$250M for Career and Innovation Technology. Information systems upgrades include wireless network, web filtering and firewall systems, data center upgrades, classroom projection improvements, technology asset management and timekeeping software.
- The increase in School Administration Support Services, Purchased Services (E235) was primarily due to the online program at district 0290 Las Animas School District which increased from \$137K in FY17 to \$2.9M in FY18. For this program they outsourced a large portion of support services and curriculum, including the bulk of the teachers and support. This provided students with teachers and support access 12+ hours per day and on weekends plus access to a large content library of curriculum.

Connecticut

Fiscal Year: July 1–June 30

Notes:

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

Delaware

Fiscal Year: July 1–June 30

Notes:

- Delaware has not collected Tuition from Individuals (R1E) for several years.

Appendix H - State Notes

- The decrease in Other Revenue from Local Sources (R1L) was due to the Delaware Department of Education instructing LEAs to spread their local revenue.
- Food Services Operations functions were estimated.

District of Columbia

Fiscal Year: October 1–September 30

Notes:

- There was a change in the financial reporting structure for multiple LEAs, which led to increases and/or decreases throughout FY18 NPEFS.
- Changes in Direct Cost Programs, Adult Education (E9B) expenditures are due to multiple LEAs opting out of NPEFS as of FY18.

Florida

Fiscal Year: July 1–June 30

Notes:

- The decrease in Other Sources of Revenue (R5) was due to a decrease in issuance of bonds by school districts.
- For FY18 NPEFS, Preschool Program Fees, PreK Early Intervention Fees, School-Age Child Care Fees, and Other Schools, Courses & Classes Fees are included in Other Revenue from Local Sources (R1L) but in prior years were excluded. This change was implemented to align R1L with the F33 data item Miscellaneous Other Local Revenues.
- The 2017-2018 McKay scholarship program amount of \$220,525,712 was the amount of tuition payments to attend private schools and are not considered 100% instruction expenditures. This amount was distributed to other current expenditure functions including instruction. Public school students in the McKay scholarship program are reported for funding in the school district in which they attend. The McKay Scholarship Program revenue was included in the school districts' reported state revenue.
- The 2017-18 Florida Tax Credit scholarship program amount of \$641,024,651 was the amount of tuition payments to attend private schools and not considered 100% instruction expenditures. This amount was distributed to other current expenditure functions including instruction. The Florida Tax Credit Scholarship Program was funded by private, voluntary contributions from corporate donors to non-profit scholarship funding organizations that award scholarships to children from low-income families. These amounts were not included in revenue.
- Students who participate in the Opportunity Scholarship Program attend public schools and were reported for funding by the school district where they were enrolled.
- Data for the Gardiner Scholarship Program is not currently reported on NPEFS. In FY18, \$124M in scholarships were awarded to students in Florida. The scholarships are not limited to K-12 instruction. These payments may be used for various expenditures: “specialized services such as speech or occupational therapy, instructional materials, tuition at an eligible private school, contributions to a college prepaid account and more.”

Appendix H - State Notes

Georgia

Fiscal Year: July 1–June 30

Notes:

- Revenue from State Sources (R3) increased for a few reasons. Largest increase was related to the inclusion of the Department of Juvenile Justice activity in FY18 that was not included in FY17.
- Other Sources of Revenue (R5) decreased due to the decrease in bond issuances from \$739M in FY17 to \$566M in FY18. The percentage of Federal Revenue to overall revenue in FY17 was 9.4%. In FY18, the percentage of federal revenue to overall revenue was only 8.79%. This appears directly related to the inclusion of \$24M in State Revenue for the Department of Juvenile Justice. The information provided does not break out the Federal Revenue separate from State Revenue for the state schools/programs.
- The FY18 state salary scales for certified employees, for bus drivers, and nutrition employees were increased by 2% in the FY18 appropriations bill, as well as all certified employees (i.e., counselors, social workers, instructional specialists). Most districts provided salary increases to all employees.
- The Direct Program Support Expenditures increased by 71% comparing FY17 to FY18. The increase was directly related to the expenditures for the Department of Juvenile Justice being included for the first time in FY18.
- The Expenditures and related FTEs for the Department of Juvenile Justice were included for the first time in FY18.

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 increase in insurance settlements for facilities damages.
- The increase in Revenue from State Sources (R3) was mainly due to legislative appropriations due to collective bargaining compensation changes and fringe costs budgeted in another State Agency, and an increase in appropriations for capital improvement projects.
- The net decrease of \$30.6M in Operations and Maintenance Support Services, Supplies (E246) was mainly due the total of operations and maintenance supplies decreasing by about \$26M due to less repairs and maintenance projects in FY18 compared to FY17 and in FY18, water costs were reported under object Purchased Services. In FY17, the water costs of \$6.5M were reported under object Supplies.
- The net increase in Total Expenditures (TE11) of approximately \$145M was mainly due to the building of a brand new elementary school, building of extension building to existing schools, and continuing the heat abatement project (installing air conditioning).

Appendix H - State Notes

Idaho

Fiscal Year: July 1–June 30

Notes:

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

Illinois

Fiscal Year: July 1–June 30

Notes:

- The decrease in Other Support Services, Other (E268) was due to a decrease in short term interest paid on General State Aid Certificates in two districts in FY18.
- The increase in Direct Cost Programs, Community College (E9C) was due to twelve more districts reporting expenditures for FY18 compared to FY17. Overall, most districts were reporting increased costs for FY18 compared to FY17.
- Illinois was unable to report Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) at this time.

Indiana

Fiscal Year: July 1–June 30

Notes:

- Two school corporations improved their coding of local option income tax, which resulted in an increase in Non-Property Tax (R1B) from the prior year.
- One school corporation improved their coding of reimbursements to their self-insurance fund, which caused a decrease in the percentage of Total Revenue (TR) coming from Intermediate Revenue (R2) from the prior year.
- For FY18, state payments on behalf of LEAs for employee benefits and state supported schools are included in state revenue (R3), but were not included in prior years, which contributed to an 11.1% increase in Total Revenue.
- Two school corporations improved their coding of object codes to be more specific than "miscellaneous", which caused a decrease in Other Support Services, Other (E268).

Iowa

Fiscal Year: July 1–June 30

Notes:

- Debt Service, Other Uses Subtotal (STE7) increased because many districts refunded and retired more bonds in the prior year.

Kansas

Fiscal Year: July 1–June 30

Notes:

- Kansas was coming out of the Block Grant Years (FY16 and FY17), therefore, districts received more general state aid due to increase in BASE from \$3,852 (Block Grant) to \$4,006 BASE in FY18.

Appendix H - State Notes

- Assessed valuation increased slightly to result in local Property Tax (R1A) generating slightly more revenue.
- In addition to increase in general aid, there was an increase in special education aid funding.

Kentucky

Fiscal Year: July 1–June 30

Notes:

- KY had a reduction in Title I, Idea-B Flow thru to LEA's, Rural Education, Teacher Quality, Race to the Top-District and Elementary School Counseling Program with some increasing in others like School Improvement Part G, Race to the Top- Early Learning Challenge, Smaller Learning Communities Part D-4, Innovative Approaches to Literacy and Head Start causing the difference from the prior year reporting.
- Several expenditure categories increased from the prior year due to the GASB 75 Other Post-Employment Benefits such as Medical and Life Insurance funds. It was required to be submitted in the FY18 Annual Financial Reports.

Louisiana

Fiscal Year: July 1–June 30

Notes:

- Some LEAs received an increase in donations/contributions and one LEA reported local revenue to two charter schools that were not reported in FY17. This caused Other Revenue from Local Sources (R1L) to increase.
- Several LEAs did not purchase buses in FY18.
- Direct Cost Programs, Non-Public School Programs (E9A) decreased due to several LEAs having one-time purchases in FY17.
- Several LEAs ended their Adult Education programs in FY17, which caused a decrease in Direct Cost Programs, Adult Education (E9B).

Maine

Fiscal Year: July 1–June 30

Notes:

- Maine used a reimbursement model, as per 2 CFR Part 200, and per 2 CFR Part 200 federal awards are accounted for using a cash basis so even in years where the federal government may award Maine more revenue it does not mean that Maine expends more funding.
- Capital outlay increased for FY18 due to increases in both state approved for state subsidy and local only (non-state approved for state subsidy) construction projects around the state.

Maryland

Fiscal Year: July 1–June 30

Notes:

- Other Revenue from Local Resources in Maryland includes gifts, bequests, or gains on the sale of investments or assets, and as such, the total other local revenue varies year to year.

Appendix H - State Notes

- Instruction, Other (E18) are at least \$5,000,000, and increased more than 25% from the prior year. The Other costs under this function in Maryland include expenditures like dues and fees, judgments and expenditures for interest on short term notes, thus this can fluctuate every year.
- General Administration Support Services, Employee Benefits (E224) decreased more than 25% from the prior year. Employee Benefits in Maryland include expenditures such as life insurance, health insurance, accident insurance, unemployment compensation, workmen's compensation plans and other employee benefits, thus the total amount could vary from year to year based on premiums, and staffing.
- Direct Cost Programs, Non Public Programs (E9A) is at least \$1,000,000, and increased more than 25% from the prior year. Non Public Schools Transfer expenditures in Maryland are for equitable services for eligible students attending nonpublic schools. These costs can fluctuate year to year.

Massachusetts

Fiscal Year: July 1–June 30

- For FY18 NPEFS, Massachusetts updated the allocation methodology for expenditures from grants and special funds. Massachusetts districts report grant and special fund expenditures only by function code and not object. In previous years, expenditures were allocated to objects consistent with how districts report other expenditures in those same function. For FY18, the state implemented a standardized allocation methodology across functions. The new allocation method resulted in large variances in the amounts reported for FY 18 and FY 17 for Instruction, Student Support Services, Instruction Support Services, and Food Services.

Michigan

Fiscal Year: July 1–June 30

Notes:

- The decrease in Revenue from Intermediate Sources (R2) was due to one district specifically that received a large payment from a local Indian tribe, 17901 - Joseph K Lumsden Academy in the amount of \$4.9M.
- Following last year's greater than 20% increase, amounts reported by districts for "Other" Support Service - Food Service (E3A16) expenditures have decreased by a similar amount. This is an "Other" category and includes things like discounts on food service sales and other expenditures that cannot to be coded to another defined code, and is therefore expected to fluctuate from year to year.

Minnesota

Fiscal Year: July 1–June 30

Notes:

- The increase in Other Sources of Revenue (R5) was attributed to sixteen LEAs having fluctuations regarding the sale of bonds and recording the proceeds.
- The increase in General Administrative Support, Supplies (E244) was due to five LEAs making larger purchases for licensing of software and non-instructional technology.

Appendix H - State Notes

- The increase in Food Service Operations, Other (EA316) was due to one LEA incorrectly identifying costs charged to Food Service for indirect costs in the past. They are now coding these costs correctly which caused the increase in this category.
- The increase in Enterprise Operations Supplies (E3B16) was due to one LEA changing roles and is now offering software products and services to the school districts and charters, which require them to record more software license fees. In the past, they could offer these services to school districts and charters with software created internally so had need for minimal software licenses.
- The increase in Equipment, Facilities & Construction Services, and Equipment (E63) was due to seventeen LEAs making large purchases of technology equipment and regular equipment using long term facilities maintenance (LTFM) funds provided through state funding.
- The increase in Community Services, Property (E82) was due to five LEAs having larger expenses for equipment in FY18 than in FY17.
- Minnesota will not be able to provide Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) until FY20.

Mississippi

Fiscal Year: July 1–June 30

Notes:

- Expenditures for Sixteenth Section Lands (district investment properties) were previously reported in General Administration (E264) and are now reported in Other Direct Cost Programs (E9D).

Missouri

Fiscal Year: July 1–June 30

Notes:

- Missouri is collecting Summer School Revenue (R1N) separately allowing us to report this for the first time this year.
- Other Sources of Revenue (R5) is at least \$50,000,000, and increased more than 50% from the prior year. The amounts reported by districts/charter schools in Missouri increased. This may be due to heightened awareness of importance of coding due to the upcoming building level current expenditure calculation requirement. The state of Missouri has stressed importance of proper reporting of revenues and expenditures.
- Several expenditure categories that increased may be due to heightened awareness of importance of coding due to the upcoming building level current expenditure calculation requirement. The state of Missouri has stressed importance of proper reporting of revenues and expenditures.
- Food Services, Purchased Services (E3A13) is at least \$10,000,000, and increased more than 20% from the prior year. More and more districts/charter schools are contracting their food service programs out, resulting in more purchased service cost and less supply cost.
- Missouri will be able to report Current Expenditures Paid from state and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) starting with the FY19 data collection.

Appendix H - State Notes

Montana

Fiscal Year: July 1–June 30

- Other Uses, Subtotal (STE7) increased more than 25% from the prior year. Reported interest in the debt service fund increased by \$17.7M between FY17 and FY18. There were twelve new districts reporting interest and an addition ten districts reporting interest increase over \$1M. An additional contributor to this increase was principal on debt and increase over FY17 to FY18 of \$11.3M. This includes increases of ten newly reporting districts as well as an additional six districts reporting increases of over \$1M.
- Operation & Maintenance Support Services, Property (E256) increased more than 25% from the prior year. The majority of this increase were expenditures reported by Great Fall Public Schools in the Building Fund which includes major equipment.

Nebraska

Fiscal Year: September 1–August 31

Notes:

- Increase in Instruction, Property (E17) was due to LEA's purchasing vehicles, furnishings, machinery, etc. to cover student growth. For FY18, expenditures for site and building acquisition and improvements were moved from Property Expenditures (E62) to Non-Property Expenditures (E61). Previously used distribution is no longer required. For FY18, the Textbook Loan program was added to Non-Public School Programs (E9A).
- In FY17, textbook expenditures (E2) did not include expenditures from all instruction functions. The increase for FY18 was due to the inclusion of textbooks for state functions 1100, 1125, 1150, 1160, 1190, 1195, 1200, 1291, 1292, 3400, 4215, and 6000.
- Expenditures under IDEA Part B (611) Base Allocation, Transportation were previously included in Instruction. For FY18, these expenditures were re-categorized as Transportation.
- Expenditures for Support Services, Safety and Security were previously included in Pupil Support. For FY18, these expenditures were re-categorized as Operations and Maintenance.
- Equipment expenditures for student activities were previously coded to Student Support Services, Property (E252), but were re-categorized as Enterprise Operations, Property (E3B2) for FY18.
- Expenditures for Vehicle Acquisition and Maintenance (other than for pupil transportation) were previously included in General and School Administration. For FY18, these expenditures were re-categorized as Operations and Maintenance.
- In FY17, Nebraska included state objects 510 (Site Acquisition and Improvements) and 520 (Building, Acquisition and Improvement) in Property Expenditures (E62). These expenditures were then re-distributed through an imputation procedure. For FY18, the state included these objects in Non-Property Expenditures (E61), which removed the need to impute the values.
- Non-Public School Programs (E9A) included \$408,305 in reported revenues under the Textbook Loan Program, which provides state appropriations to districts for purchasing textbooks which are then loaned to students attending non-public

Appendix H - State Notes

schools. The amount of revenues is used as a proxy for expenditures under the program. This data was not previously included in NPEFS reporting.

Nevada

Fiscal Year: July 1–June 30

Notes:

- Three of the largest charter schools reported District Activity (R1K) revenue in excess of \$2M each for co-curricular and extra-curricular activities.
- Other Revenue from Local Sources (R1L) is at least \$25,000,000, and increased more than 15% from the prior year. This increase was largely due to Douglas County School District's sale of property in the Lake Tahoe area.
- Student Transportation Support Services, Property (E257) is at least \$10,000,000, and increased more than 25% from the prior year. This increase was due to our largest school district, Clark County, receiving their annual bus order for both FY17 and FY18 during the fiscal year. (FY17 expenditures were approximately \$29 million).
- Food Services, Purchased Services (E3A13) is at least \$10,000,000, and increased more than 20% from the prior year. This increase was mainly due to one of our new Charter Schools (Legacy Traditional) reporting over \$2.8M in purchased services for the food service program at their school.
- Property Expenditures (E62) and Non-Property Expenditures (E61) increased due to two of the largest districts (Clark and Washoe) planning and construction of new schools as well as two larger charter school systems (Doral Academy and Somerset Academy of Las Vegas) construction and outfitting off two new campuses each.
- State per Pupil Expenditures (PPE15) decreased from the prior year. Nevada's calculated state per pupil expenditures for FY18 was lower than the prior year due to Nevada's larger school districts experiencing reduced revenue growth over the past few years, increased bond issuance and implementing budget cuts across the board. General Administration expenditures were reduced by 6.5% in FY18; Instructional expenditures remained fairly flat from prior year due to teacher attrition and ongoing vacancies. In addition, Nevada's implementation of Infinite Campus Student Information System provide the capability to include enrollment for all Pre-K students for the first time in FY18; whereas prior years reported only Pre-K students with IEPs.

New Hampshire

Fiscal Year: July 1–June 30

Notes:

- The New Hampshire Department of Education (NHDOE) discovered 9 districts that were incorrectly posting IDEA funds as direct from federal grants instead of state flow through grants. This issue was corrected for FY18.
- New Hampshire has been seeing a steady decline in recent years in school age population resulting in a lower attendance number.

Appendix H - State Notes

New Jersey

Fiscal Year: July 1–June 30

Notes:

- Line no. 220 for other tuition was determined to be partially tuition from individuals, and for FY18, \$7,963,667 of other tuition was added to R1E this year for the first time. Passaic Co. Ed. Services Comm. (3975) had an increase in tuition from individuals with the opening of Pompton Lakes Day Care. Mt. Olive had a new preschool inclusion program, a new international education program, and a new K-Excel Program.
- The majority of the decrease in Revenue from Intermediate Sources (R2) can be attributed to Kearny School District, which had a decrease of \$48,770 in intermediate revenues for restricted miscellaneous revenues.
- For the FY17 NPEFS submission and prior submissions, Expenditures for Title I, Title II, Title III, Title IV, Title VI, I.D.E.A. Part B (Handicapped), Vocational Education, and Other Federal Projects were reported in aggregate by NJ School Districts, and within NPEFS an allocation procedure was used to allocate 70% to instruction salaries, 20% to instruction benefits, and 10% to other. For the FY18 NPEFS submission federal projects expenditures were collected in a more granulated approach, ending the allocations. This change in how the federal programs are being reported resulted in significant variation in several data items.
- Many NJ school districts made equipment investments for other support services in FY17 that they did not repeat in FY18.
- Decreases in Property Expenditures (E62) were attributed to the completion of construction projects in Haddon Twp. (1890), and prior year purchases of land and land improvements in North Brunswick (3620) and Perth Amboy (4090).

New Mexico

Fiscal Year: July 1–June 30

Notes:

New York

Fiscal Year: April 1–March 31

Notes:

- FY18, the New York State Education Department (NYSED) did a thorough review of the chart of accounts in the crosswalk translation table. There were instances where the wrong NCEES function and/or object was used. The errors were corrected which resulted in some accounts moving between/among survey items.
- NYSED currently does not request what the source of Other Revenue from Local Sources (R1L) are. Starting with school year 18-19, we will be requiring districts to provide an explanation for what the Other Local Revenues are.

North Carolina

Fiscal Year: July 1–June 30

Notes:

- The increase in Instruction, Property (E17) was due to the purchase of Computer Hardware.

Appendix H - State Notes

- Employees Benefits for Public School Employees (E4C1) was not reported prior to FY19. This amount represents Worker Compensation payments for State Funded Employees. Revision to NPEFS made to comply with NC Internal Audit. FY18 revision based on a request from Census.

North Dakota

Fiscal Year: July 1–June 30

Notes:

- Other Revenue for Local Sources (R1L) increased due to school districts such as Williston and West Fargo receiving local grants for new buildings as their communities are growing rapidly.

Ohio

Fiscal Year: July 1–June 30

Notes:

- Across all LEAs federal revenue decreased some while local revenue increased, particularly for the larger traditional public districts.
- School Administration Support Services, Purchased Services (E235) has been on a consistent decline since FY16.

Oklahoma

Fiscal Year: July 1–June 30

Notes:

- Oklahoma experienced a revenue shortfall in FY17, which picked up in FY18. Districts received an increase of over \$44.3M in State Aid from FY17 to FY18.
- Districts increased expenditures of Technology Software and Equipment (E17) from \$5,580,601 in FY17 to \$9,439,967 in FY18. There was also an increase of over \$500,000 in expenditures from FY17 to FY18 for Vehicles.
- Increases in Instruction Support Services, Other (E263) were due to increased expenditures under Dues and Fees (\$99,330) and Staff Registration and Tuition (\$1,011,827).
- Increases in Operations and Maintenance Support Services, Property (E256) were due to increased expenditures under Security Equipment (\$12,557,800) and Vehicles (\$2,694,897).
- Food Services operations (E3A1) increased due to an increase of \$1,882,609 in expenditures under the Child and Adult Care Food Programs. These expenditures were for a 3rd meal served during the regular school day. In FY17 there were only 25 districts that participated and in FY18 there were 50.

Oregon

Fiscal Year: July 1–June 30

Notes:

- With Oregon's economy continuing to improve, there were more contributions, donations, and miscellaneous revenues for special program funds and capital improvement funds.

Appendix H - State Notes

- The increased value for the Earnings on Investments (R11) is a trend that is statewide and not an isolated event to a single district. With this data-set being the first year of the 2017-2019 biennium, where the Oregon State School Fund is calculated to be split 50/50 per legislature, we saw more districts plan for upcoming costs increases and setting funds aside as reserve for the second year. Therefore, more funds being investing and leading to more revenue of earnings. We also saw several new capital improvement projects in result of districts passing General Obligation Bonds, and districts are also investing those funds until ready to use for the capital improvement or construction expenses to be processed.
- With Oregon's economy continuing to improve, thus providing additional resources for education, school districts are making investments in capital assets such as new equipment, new technology, new school buses and pupil transportation facilities.
- Oregon also had several new capital improvement construction projects and investments in equipment around the state in light of recent bonding activity. This was likely a result of a recently created program to incentivize school districts and local communities to pass bonds, where the State provides a matching opportunity between \$4 million and \$8 million. The program has been very successful and we saw an increase rate of passage. Therefore, the expenditures of facilities acquisition and construction services have increased and is the majority of the variance.
- Oregon was unable to report Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) at this time, but began the process of revising the chart of accounts to breakout the data beginning with the FY19 report.
- ADA remained relatively constant, however the level of State and Local funding and expenditures increased, therefore the amount of State per Pupil Expenditure (PPE15) increased.

Pennsylvania

Fiscal Year: July 1–June 30

Notes:

- The increase in Enterprise Operations, Salaries (E3B11) was due to Mastery Charter School Lenfest establishing an Enterprise Fund this year to account for management services they provide to multiple other charter schools as a fee for service activity. The revenue and costs for these services were previously being reported as part of their General Fund.
- There were significant decreases in the amount of principal paid to refund bonds throughout the year which accounted for \$2.45B of the total decrease in Redemption of Principal (E7A2) and subsequently Other Uses Subtotal (STE7). Most notable decrease was Philadelphia City SD - \$1.36B decrease.
- PA plans to begin collecting expenditure data from the LEAs in this manner starting with the FY19. We will be unable to report Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditure Funds Paid from Federal Funds (CE2) until that time.

Appendix H - State Notes

Rhode Island

Fiscal Year: July 1–June 30

Notes:

- In FY18 the State of Rhode Island issued school construction bonds. This substantially increased the new debt in FY18 across the state, which led to an increase in Other Sources of Revenue (R5).
- In FY18 Rhode Island Department of Education (RIDE) made a change in the state wide accounting rules for bad debit. Prior to FY18 bad debit was restricted to the general fund. In FY18 RIDE allowed districts to charge bad debit to enterprise funds. The bad debt was from uncollectible NSF checks associated with the school lunch programs.

South Carolina

Fiscal Year: July 1–June 30

Notes:

South Dakota

Fiscal Year: July 1–June 30

Notes:

- Grants-in-Aid Direct from Federal Government (R4A) increased due to Impact Aid revenue.
- Other Sources of Revenue (R5) increased due to a large number of debt issue proceeds.
- Other Support Services, Other (E268) expenditures increased because LEAS reported an increase in other dues & fees under Other Support Services.
- Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditure Funds Paid from Federal Funds (CE2) data is not available.

Tennessee

Fiscal Year: July 1–June 30

Notes:

- Bond proceeds for school construction projects are included in Other Revenue from Local Sources (R1L). Revenues for school construction increased in Williamson County and Wilson County. Revenues for Jackson Madison Counties increased due to the payoff of drink tax by the city.
- The increase in Instruction Property (E17) was due to several districts that had increases in expenditures for instructional technology equipment for the one-to-one student technology initiative. Several districts also received a CTE equipment grant, which resulted in increased expenditures for vocational instruction equipment.
- Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (E15) increased because three districts experienced increases due to increased demand and increased students. Shelby County experienced an increase funded from new Title IV grant.
- Speech pathologist was re-categorized to be included in student support instead of instructional. This led to an increase in Student Support Services, Salaries (E212)

Appendix H - State Notes

- Student Support Services, Supplies (E242) increased because Shelby County increased to support parental services programs and staff meetings.
- Student Support Services, Purchased Services (E232) increased because Shelby County increased equipment maintenance and repair services for security equipment, cameras, and metal detector repairs for schools. Davidson County had an increase in contracted services for testing materials.
- The increase in School Administration Support Services, Supplies (E245) was due to Shelby County that had an increase to support the New Emerging Leaders, intervention, and professional development programs.
- School Administration Support Services, Other (E265) increased due to an increase in other charges in the principal office for Shelby County and an increase in charter school expenditures for Davidson County.
- The decrease in Food Services Operations, Supplies (E3A14) was due to meal counts decreasing due to decrease in student meal participation across the state. Two districts increased use of commodity food items and less commercial food items.
- There was a decrease in purchases for adult education by four districts. This led to a decrease in Direct Cost Programs, Property (E91).
- There was an increase in Facilities Acquisition & Construction Services across the state for the construction of new schools and improvements to existing facilities.

Texas

Fiscal Year: September 1–August 31

Notes:

- The majority of the increase in Student Transportation Support Services, Other (E267) was due to a district that had increased transportation costs associated with student field trips.

Utah

Fiscal Year: July 1–June 30

Notes:

- Utah State Board of Education (USBE) experienced staff turnover in FY18, due to this, we revised procedures and policies for reporting. Also, USBE created a validation process within the reporting system. By doing this, the amounts reported in several categories changed in comparison to prior year. Reporting should be consistent in future years.
- USBE implemented a new grants management system on July 10, 2018. In order to transition out of the old system and into the new system, USBE did not accept any federal reimbursement requests after July 9, 2018. Sub-recipients were able to submit federal reimbursement requests beginning in September of 2018. The system transition caused a reduction in paid reimbursement requests for our sub-recipients.
- LEAs received a grant from the Volkswagen Settlement Bus Initiative, in the amount of \$7.5M to assist in purchasing buses, and expended about \$5M of the grant in FY18. Legislatures continually increase funding towards transportation.
- LEAs are increasing bonds/loans to accommodate the growth in the state. There have been LEAs re-issuing bonds or re-financing loans to decrease interest rates.

Appendix H - State Notes

- There was a 6.94% increase in State per Pupil Expenditure (PPE15). Utah student population grew by 1.57% and the state legislature increased state funding by 4%, which shows their continued support of education in Utah. As the student population continues to grow, LEAs are expending more funds towards education. Many contributions determined the variances for FY18. Three major known impacts are due to 1) validations put in place in the financial reporting system (forced correct coding and caused variances between current and total expenditures), 2) state student population growth, and 3) continual increase of state funding.

Vermont

Fiscal Year: July 1–June 30

Notes:

- Most of the increase in Other Support Services, Purchased Services (E238) was due to a new program at one of our districts.
- The value for Enterprise Operations Subtotal (E3B1) increased due to two LEA's. One LEA saw a program greatly expand in FY18 causing their increase. The other had a large one-time expense that hit in FY18 on their enterprise program.
- Vermont's enrollment continues to decline as education costs climb or decrease at a slower pace than the enrollment reductions, which creates a higher State per Pupil Expenditure (PPE15) cost each year.

Virginia

Fiscal Year: July 1–June 30

Notes:

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

Washington

Fiscal Year: September 1–August 31

Notes:

- The main driver for the decrease in Grants-in-Aid Direct from the Federal Government (R4A) revenue was the decrease of approximately \$4M in impact aid.
- Earnings on investments (R1I) increased mainly due to an increase in cash balances and investments for all funds. This increase is attributed to the increase of bond sales in the capital projects fund.
- Revenue from State Sources (R3) increased due to the large investment by the state because of the McCleary court decision. The courts found that the state was not funding basic education properly. The state will increase public education by some \$7.0B in the 17-19 biennium.
- With the increased funding by the state because of the McCleary funding, districts increased their capital outlay in the general fund by 19.7%.
- Instruction Support Services, Purchased Services (E233) increased due to an increase in vocational education purchased services expenditures and special educational purchased services.
- Instruction Support Services, Supplies (E243) increased because of increase funding by the state for materials, supplies and other costs (not compensation related).

Appendix H - State Notes

- Student Transportation Support Services, Property (E257) increased due to an increase in bus purchases.
- State per Pupil Expenditures (PPE15) increased due to an increase in state funding resulting from the McCleary lawsuit.

West Virginia

Fiscal Year: July 1–June 30

Notes:

- Other Revenue from Local Sources (R1L) decreased approximately \$9.6M from FY17 to FY18. This decrease was due to a reduction in accrued local revenue at year-end for several districts across the state. The largest variance was due to a large debit balance in local revenue related to Barbour County. Barbour County had a capital lease project on-going during FY17. At the end of FY17, there was a large accrued local revenue balance due to reimbursements receivable for expenditures which occurred during FY17. Once the revenue was received in FY18, the county reversed (debited) the accrued local revenue and coded the revenue received to Capital Lease Proceeds. Capital Lease Proceeds are included in the Other Sources of Revenue field.
- Instruction, Tuition and Voucher Payments to Other LEAs within the State (E15) increased approximately \$316K from FY17 to FY18. The majority of the increase was related to Berkeley and Jefferson counties. Berkeley increased \$145K and Jefferson increased \$91K. The increase for both counties was due to a change in the calculation for their contribution to a Multi-County Vocational Center (MCVC).
- The reason for the decrease in State per Pupil Expenditures (PPE15) was due to a \$65M decrease in Current Expenditures from FY17 to FY18. The majority of the decrease was due to a decrease in Instruction Supplies (E16) related to textbook purchases. Instruction Supplies (E16) decreased \$23M from FY17 to FY18. This was due to a combination of a less expensive textbook adoption year (FY17 was Science and FY18 was Foreign Language) and vendors began offering more digital textbooks, which are less expensive than hardcover books.

Wisconsin

Fiscal Year: July 1–June 30

Notes:

- There was a decrease in Other Local Government Units-Property Tax (R1C). Verona closed a TIF with Epic Systems and received \$12.5M in FY17 (\$0 in FY18). The City of Milwaukee's levy for Milwaukee Public Schools debt also decreased \$2.3M from FY17 to FY18.
- The increase in Instruction, Property was due to Oconomowoc passing a \$55M referendum that included building a new elementary school and renovations to other schools. They recorded \$16.6M (E17) to this account in FY18.

Wyoming

Fiscal Year: July 1 – June 30

Notes:

- Wyoming USDA programs operate by reimbursement. Several school districts have switched from 5 days of school per week to 4. There have been population decreases

Appendix H - State Notes

throughout the state. All of this combines to an overall decrease in the revenue received for the food programs.

- Wyoming is currently in a statewide budget shortfall and has been looking for efficiencies. Student Transportation, Support Services (E257) has been the subject of a purchasing moratorium.
- The State per Pupil Expenditure (PPE15) decrease was a result of legislative action. The Wyoming legislature capped spending for Special Education and Pupil Transportation and created a moratorium on school bus purchases for FY18. Overall appropriations for school districts have trended down and will continue to decrease. The entire state budget is in deficit and all state appropriations have decreased. School districts have had a decrease in revenue from the state in addition to declining ad valorem tax revenue from fossil fuels. This also contributes to the decrease in per-pupil expenditures.

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.
- There was a decrease in local funding for school personnel.
- State per Pupil Expenditure (PPE15) decreased due to a decrease in funding and slight increase in student enrollment.

Guam

Fiscal Year: October 1–September 30

Notes:

- Operations and Maintenance Support Services, Property (E256) decreased in FY18 due to the move of Guam Department of Education (GDOE) which includes new office and warehouses.
- State Per Pupil Expenditures (PPE15) decreased by 5.5%. Guam's spending pattern is based on the budget appropriations. In FY18, DOE's local appropriation reduced by \$19.6M impacted by the changes in the tax code signed into law on December 22, 2017.
- Total Revenue Per Pupil decreased by 4.1% in FY18. The local budget appropriation was reduced by \$19.6M. These reduction in the local budget appropriation was the result of the tax code signed into law on December 22, 2017.

Commonwealth of the Northern Mariana Islands

Fiscal Year: October 1–September 30

Notes:

- The Commonwealth of the Northern Mariana Islands does not collect Tuition from Individuals (R1E) or revenue from District Activities (R1K).
- There were increases in several expenditure categories due to economic improvement.
- The decrease in Other Support Services, Employee Benefits (E228) was due to staff opting out from some benefits.

Appendix H - State Notes

- Transportation for Public School Children (E4B1) increased due to the purchase of two buses.
- State per Pupil Expenditures (PPE15) increased more than 5% from the prior year due to economic improvement.

Puerto Rico

Fiscal Year: July 1–June 30

Notes:

- The difference in Total Revenue from Local Sources (STR1) was due to the School Food Authority collection for food rations served in the country's public schools to officials of the State Election Commission during the general election process. An event that took place in November 2016 and collected by PRDE in July 2017.
- Expenditures classified under Other Support Services, Other (E268) increased more than 25% from the prior year. The increase was directly related to the collection of prior and current year indirect costs.
- The total expenditures for FY18 decreased 17% when compared to FY17. The main reason for the reduction in expenditures was that Puerto Rico was impacted by two consecutive hurricanes during the fall of 2017. These atmospheric events carried us to an Island-wide crisis that interrupted the provision of all services, not the least of which were the educational ones. During both storms, there was general destruction produced by long hours of rains that caused floods and rivers to exit their channels, winds that affected nature and infrastructures, tornados, collapsed bridges, broken roads and huge roadblocks caused by fallen trees; and schools were not able to operate
- Other direct causes to the decreased expenditures during the year were reduction of \$190.5M in the approved budget for the year and closing of over 150 schools due to restructuring.

Virgin Islands

Fiscal Year: October 1–September 30

Notes:

- Amount for Grants-in-Aid from the Federal Government through the State (R4B) increased due to grants for relief efforts due to Hurricane Irma and Maria.
- The decrease in Instruction, Supplies (E16) was due to a one-time purchase for prior year.
- There was a reduction in funding for the Operations and Maintenance, Other (E266). Additionally, most expenses were being charged to a Hurricane Relief account.
- Due to the inability to have internet service at the schools because of Hurricane Irma and Maria, the information could not be inputted or provided for the ADA total. As a result, the figure for the prior year was used.

Appendix I—Survey Form

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

 THE NATIONAL PUBLIC EDUCATION
 FINANCIAL SURVEY

 Fiscal Year 2018

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

RETURN COMPLETED FORM TO:

U.S. Census Bureau
 ATTN: Economic Reimbursable Surveys Division
 Washington, D.C. 20233-6800

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

CERTIFICATION: I hereby certify that to the best of my knowledge and belief, the data reported in sections I-VII, below, constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of reporting under section 153(a)(1)(I) of the Education Sciences Reform Act of 2002, 20 U.S.C. 9543(a)(1)(I) and the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 6301 et. seq.)	
TYPE/PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL
TITLE	

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, 1951, 1970)	R1L		
m. Textbook Revenues (1940)	R1M		
n. Summer School Revenues (1312)	R1N		
LOCAL SOURCES OF REVENUE SUBTOTAL (1000) [Sum a-e, g, i-n.]	STR1		
REVENUE FROM INTERMEDIATE SOURCES (2000)	R2		
REVENUE FROM STATE SOURCES (3000)	R3		
REVENUE FROM FEDERAL SOURCES (4000)			
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		
FEDERAL SOURCES OF REVENUE SUBTOTAL (4000) [Sum a-d]	STR4		
OTHER SOURCES OF REVENUE (5000, 6000)	R5		
TOTAL REVENUE	TR		

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, 591)	E13		
4. Tuition and Voucher Payments Outside the State, to Private Schools, Individuals, and Other (562,563,566,568,569)	E14		
5. Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (561, 564, 567)	E15		
6. Supplies (600)	E16		
7. Property (700)	E17		
8. Other (810, 890)	E18		
INSTRUCTION EXPENDITURES SUBTOTAL (1000) [Sum 1-4, 6, & 8 only.]	STE1		

INSTRUCTION, continued (1000)

SPECIAL EXHIBIT ITEMS

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

SECTION 3A

SUPPORT SERVICES (2000)

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

SUPPORT SERVICES, INSTRUCTION (2200)

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

SUPPORT SERVICES, GENERAL ADMINISTRATION (2300)

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

SUPPORT SERVICES, SCHOOL ADMINISTRATION (2400)

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

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; exclude 591)	E236		
4. Supplies (600)	E246		
5. Property (700)	E256		
6. Other (810, 890)	E266		
SUPPORT SERVICES OPERATIONS AND MAINTENANCE EXPENDITURES SUBTOTAL (2600) [Sum 1-4 & 6 only.]	STE26		

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

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

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

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; exclude 591)	E3A13		
4. Supplies (600)	E3A14		
5. Property (700)	E3A2		
6. Other (810, 890)	E3A16		
OPERATION OF NON-INSTRUCTIONAL FOOD SERVICES EXPENDITURES SUBTOTAL (3100); [Sum 1-4 & 6 only.]	E3A1		

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

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		
DIRECT PROGRAM SUPPORT EXPENDITURES SUBTOTAL [Sum a1,b1,c1, and e1.]	STE4		

CURRENT EXPENDITURES Sum Subtotals for Instruction(1000), Support Services (2000), Non-Instruction (3000 - exclude 3300: Community Services), and Direct Program Support (exclude Direct Program Support for Private School Students). Exclude Property (700).	TE5		
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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)			
1. Interest (832)	E7A1		
2. Redemption of Principal (831)	E7A2		
OTHER USES SUBTOTAL (5000)	STE7		
COMMUNITY SERVICES (3300)			
1. Non-Property (Objects 100-600, 800)	E81		
2. Property (700)	E82		
DIRECT COST PROGRAMS			
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		
DIRECT COST PROGRAMS SUBTOTAL [Exclude Property (700).]	STE9		
PROPERTY (700)	TE10		
TOTAL EXPENDITURES FOR EDUCATION [Sum Current Expenditures, F.A.C.S., Non-Property Expenditures, Community Services, Direct Cost Programs, and Property. Exclude Other Uses.]	TE11		

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 [Expenditures under Title I of the Elementary and Secondary Education Act of 1965, as amended (ESEA). DO NOT simply restate revenues received. This item is to contain expenditures.]	X12C		
d. Title I Carryover Expenditures	X12D		
e. Title V, Part A Expenditures [Expenditures under Title V, Part A of the ESEA, as amended. DO NOT simply restate revenues received. This item is to contain expenditures.]	X12E		
f. Title V, Part A Carryover Expenditures	X12F		
g. Food Services Revenues (excluding federal reimbursements (1600-1650)	X12G		
h. District Activities Revenues (1700-1790)	X12H		
i. Textbook Revenues (1940)	X12I		
j. Summer School Revenues (1312)	X12J		
TOTAL EXCLUSIONS [Sum a-j.]	TX12		

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

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

Section 1 (Comments get displayed here)

Section 2 (Comments get displayed here)

Section 3A (Comments get displayed here)

Section 3B (Comments get displayed here)

Section 4 (Comments get displayed here)

Section 5 (Comments get displayed here)

Section 6 (Comments get displayed here)

Section 7 (Comments get displayed here)

Other (Comments get displayed here)