



U.S. Department of Education  
Institute of Education Sciences  
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**Documentation  
for the NCES  
Common Core of  
Data, National  
Public Education  
Financial Survey  
(NPEFS), School  
Year 2002-03,  
Fiscal Year (FY)  
2003**

**Final File**





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# Documentation for the NCES Common Core of Data, National Public Education Financial Survey (NPEFS), School Year 2002-03, Fiscal Year (FY) 2003

## Final File

September 2005

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Note: The National Public Education Finance Survey, Fiscal Year 2002–03, Final file contains new student membership data for Missouri.

## **I. Introduction to Documentation for the National Public Education Financial Survey: School Year 2002–2003, Fiscal Year 2003**

This documentation contains a brief description of the survey collection, along with information required to understand and access the data files. These data were collected by the National Center for Education Statistics (NCES), a branch of the Institute of Education Sciences in the U.S. Department of Education, and the Governments Division of the U.S. Census Bureau. NCES is authorized to collect these data by Congress through the National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(a)). The data on the files are based on information from state education agencies (SEAs) for fiscal year 2003 (school year 2002–2003). There is a record for each state, the District of Columbia and four of the outlying areas (American Samoa, Northern Marianas, Puerto Rico and Virgin Islands). Guam did not report any data. The data were collected through the “National Public Education Financial Survey” (NPEFS) of the Common Core of Data (CCD) series. These data are presented by state and contain revenue data by source and expenditure data by function and object. Average daily attendance is also provided. Total student membership from the 2002–2003 Common Core of Data State Nonfiscal Survey has also been added. Information from the fiscal year 2003 data plan appears at the end of the documentation.

## **II. User’s Guide**

There is one ASCII data file containing 56 records. (This includes a record for Guam.) Each record contains 290 fields. There are 4 record identification fields, 143 data fields and 143 imputation flag fields. The ASCII data file has an overall size of 208 KB. A record layout is provided in appendix A, a glossary with definitions of key variables is included in appendix B, state codes and abbreviations are in appendix C, and details regarding imputations and adjustments in appendix D. Questions from the fiscal data plan appear in appendix E, and responses to those questions are in appendix F. Value distributions of numeric variables and frequencies of categorical variables and data flags are provided in appendix G. Fiscal year definitions and specific state notes are in appendix H. Appendix I includes basic data tables

Values for missing data are reported as ‘-1’ on the data file, and non-applicable data are reported as ‘-2.’ Guam did not report any finance data for SY 2002–03 and so all of the items for Guam are reported as ‘-1.’ States where none of the school districts have independent tax raising authority will have items R1A and R1B coded as ‘-2.’

**File versions.** NCES releases a *Preliminary* file when we believe the data are ready to be released to the public. NCES standards require that a NCES publication using the data be released before the data are considered final. After a publication using the data has been released, NCES will release a *Final* file. In most cases, the *Final* data will be the same as *Preliminary* data. Changes in the *Final* file from the *Preliminary* file will be noted in the *Final* file

documentation. If NCES receives revised data from states or discovers errors in the *Final* release data file, we will release a *Revised* file. The documentation for the *Revised* file will indicate which states sent revised data. The *Revised* file is usually released one year after the *Final* file.

## **A. Survey Methodology**

These data are based on information from state education agencies (SEAs). In compiling these data, each SEA obtains data from the local education agencies (LEAs) that operate public schools. Each SEA may edit or examine the individual LEA reports. SEAs also include data for any state run schools such as special education programs or prison schools serving inmates under the age of 20. NCES and the SEAs work cooperatively to assure comparability between data elements requested and reported.

NCES requests that states report “0” for items in which no activity occurred and “M” for items in which an activity occurred, but no data are available. Review of the data and subsequent discussions suggests that these practices are not always followed. In some instances, an “M” may have been reported when there was no activity. Conversely, a “0” may have been used when in fact there was some activity. When producing the final file, NCES edited some missing and “0” responses.

Average daily attendance figures are collected in the NPEFS survey as required under Title I of the Elementary and Secondary Education Act of 1965 as amended by the Improving America’s Schools Act of 1994 (Title I). Under this law, states are to provide average daily attendance in accordance with state law; however, NCES provides a definition for states to use in the absence of state law. Per pupil expenditures (calculated by dividing net current expenditures by average daily attendance) are used in the formula to allocate Title I and other program funds to states and school districts. Since some states use their own definitions and others use the NCES definition, the data on average daily attendance are not comparable across states. Student membership counts from the CCD “2002–03 State Nonfiscal Survey” have been included in the data set as a more comparable student count. Student membership is the count of students enrolled on or about October 1, 2003 and is comparable across all states.

NCES has provided “crosswalk” software to assist states in their reporting and to improve comparability across states since the FY 89 data collection. This software converts a state’s existing accounting reports to the federal standard, as described in *Financial Accounting for Local and State School Systems, 2003*. (Files from earlier years followed the standards described in *Financial Accounting for Local and State School Systems, 1990*.) The current accounting publication can be found on the web at:

<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>. States which did not have this crosswalk software developed for them have had their protocol for converting data from their state accounts to the federal standard reviewed and validated.

When data were received from the state education agency, edits were conducted and an edit report was sent back to the state listing previous and current year’s data, and the percent increase (or decrease) of every item. Notification of any arithmetic errors and special text containing NCES’s understanding of specific missing data items were also included with the edit report.



States were asked to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from previous year's data.

## **B. Imputations and Adjustments**

NCES introduced the practice of imputing and adjusting data to correct for missing or mis-reported data beginning with the FY 1990, School Year 1989–90 collection. Imputations and adjustments were performed to correct for item nonresponse only and were limited to the 50 states and the District of Columbia. This process consisted of several steps, and varied as to the nature of the missing data. A list of all of the items affected by these imputations and adjustments within each state is presented in appendix D. All items (except totals and subtotals) affected by these adjustments are presented on the left side of the list.

*Imputations* correct cases in which a value is not reported at all, indicating that subtotals for the item are under-reported. An imputation by NCES would assign a value to the missing item, and the subtotals containing this item would increase by the amount of the imputation.

*Adjustments* are corrections to a situation in which a value reported for one item contained a value for one or more additional items not reported elsewhere. For example, a state may not differentiate between instructional support staff and student support staff, reporting M (Missing) for student support staff salaries and a value for instructional staff support salaries. NCES adjusts these two responses by reducing the amount reported for instructional staff support salaries and adding that amount to student support staff salaries. The total for salaries and total expenditures would not be affected by this adjustment.

*Imputations.* The same method is used for imputing revenues and expenditures. Revenues are imputed using total revenues, and expenditures were imputed using total expenditures. Imputed data are coded as "I" in the data flag section of the file.

The following example illustrates the procedure. Assume that a state had revenues from student activities, but did not report them. The method used for imputing local revenue - student activities was to (1) calculate the ratio of student activity revenues (R1K) to total revenues (TR) for each state reporting these items strictly by the definition; (2) calculate the average of these ratios; and (3) multiply total revenues (TR) of the state with the missing student activities revenue item times the average ratio. States reporting an item "strictly by the definition" are those states reporting values greater than 0 for each of the items involved in the imputation, and none of whose values are affected by another "contains" or "combined with" adjustment, as described below.

*Adjustments.* Since adjustments consist of redistributing a reported value, any adjustment affects at least two variables. Adjusted data are coded as "A" in the data flag section of the file.

There are several variations in the way adjustments were carried out. These variations were indicated in the following "Imputations and Adjustments List," and are described below.

Statements with "combined" indicate that the first item was reported as missing and the value included in the item(s) following "combined with." These statements can be matched to

statements with “contains” where the first variable contains the value for that item plus the value for the variable(s) following “contains.” For example, “E212 combined with E11” means the value for E212 was included in the value reported for E11; while “E11 contains E212” means the value reported for E11 contains the value for E212 in addition to E11. At the end of the “contains” statement, the total used in calculating the ratio used in the adjustment is indicated by the word “using.” In most cases these variables are TE11 (total expenditures) or TR (total revenues).

The method used to create “combined” and “contains” adjustments is as follows: 1) calculate the ratios of each missing item and the item containing the missing values to the total indicated at the end of the “contains” statement for all states reporting these items strictly by definition; 2) calculate the average of each of these ratios; 3) calculate the ratio of each average ratio to the sum of the average ratios; and 4) multiply the reported item by the ratio calculated in step 3 to determine the share for each item. States reporting these items “strictly by definition” are those states reporting values greater than 0 for each of the items involved in the adjustment, and none of those values are affected by another “contains” or “combined” adjustment.

Adjustment statements with “distribute by” are used only for the distribution of direct state support expenditures to specific objects and functions listed in the statement. In all but one type of case, these are distributed by destination, the ratio of items to which the reported value is being distributed. This means that the ratio of each item (in the destination list) to the sum of all the listed items for the state is calculated and these ratios are used to distribute the direct support amount to each specific item. For example, “E4B1 distribute by dest. E217, E227, E237, E247, E267” means the value for E4B1 is distributed based on the distribution of the items following “dest.” E4B1 times the ratio of  $E217 / (E217 + E227 + E237 + E247 + E267)$  would be added to the amount in E217. E4B1 times the ratio of  $E227 / (E217 + E227 + E237 + E247 + E267)$  would be added to the amount in E227, and so on. In a few cases the amount is “distributed” to only one item. Data adjustments resulting from direct support distributions are not indicated in the data flag section of the file.

The “distribute by salary” adjustment used to distribute E4C1 (direct support employee benefits) is different from the other direct support distributions. In this case the ratio of each salary item to the sum of all listed salary items is calculated, and the amount reported for E4C1 distributed to each employee benefit item. Data adjustments resulting from direct support distributions are not indicated in the data flag section of the file. These distributions were performed after all other imputations and adjustments had been performed.

Adjustment statements with “supplemented by” indicate that the item on the left was reported as missing, and the value is included in the reported function subtotal. For example, “E3B11 supplemented by E3B1” means the value for E3B11 was increased by the distribution of E3B1. These statements can be matched to a “totals” statement or a “derived from” statement. The “totals” statement indicates that the reported total contains values for missing detail. The adjustment here is similar to that in the “contains” adjustment described above: 1) calculate the ratios of each missing item and the items containing the missing values to total expenditures (TE11) for all states reporting these items strictly in agreement with the definition; 2) calculate the average of each of these ratios; 3) calculate the ratio of each average ratio to the sum of the

average ratios; and 4) multiply the reported subtotal by the ratios calculated in step 3 to determine the share for each item.

There are a few cases in which some local revenues are imputed and these values are carried over and added to expenditures. This occurs with revenues from student activities and food services, where these activities are run as an enterprise and the states report no revenues and only net expenditures. NCES requires that gross expenditures be reported for all expenditure items on the NPEFS survey. These occurrences are documented on the “List of Imputations and Adjustments” with “impute” for the revenue item and “derived from” for expenditure item (subtotal E3A1 or E3B1) to which the imputed revenue amount is added. This amount is then distributed to the items making up the subtotal in the same manner as the “total” and “supplemented by” distributions as described above. For example, “E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16” indicates that the value imputed for R1K has been added to the value for E3B1, and that the new value for E3B1 is distributed to E3B11, E3B12, E3B13, E3B14, and E3B16 based on the distribution of these items.

The order in which these imputations and adjustments were performed is: (1) imputations, (2) adjustments, (3) totals, (4) derive, and (5) distribute. Totals and subtotals were recalculated after each step had been performed. All totals and subtotals affected by adjustments or imputations are flagged as “T” in the data flag section of the file.

Student membership is collected by grade on the CCD “State Nonfiscal Public Elementary/Secondary Education Survey.” Some states do not report data on prekindergarten students. Prekindergarten student counts were imputed for those states and added to the total student count. Only total student membership for grades prekindergarten through grade 12 (plus ungraded) is on the NPEFS data file. These cases are noted as imputed in the data flag file and imputation lists.

For each cell there is a companion cell containing a flag indicating whether the figure in the cell was reported by the state or was placed in the cell by NCES using one of several methodologies.

- R - As reported by the state
- A - Adjustment
- I - Imputed based on a method other than prior year’s data
- 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.” This documentation explains any action taken by NCES with regard to each variable.

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

The Common Core of Data—State Fiscal survey underwent a major revision with the inauguration of the “National Public Education Financial Survey,” beginning with the collection of Fiscal Year 1989 data. Since the FY 1989 collection, items have been added to or deleted from the survey. These items are listed below.

Beginning with the FY 1992 survey:

Food Services Expenditures were broken out by object, adding items: E3A11, E3A12, E3A13, E3A14, and E3A16.

Enterprise Operations Expenditures were broken out by object, adding items: E3B11, E3B12, E3B13, E3B14, and E3B16.

Facilities Acquisition and Construction Services - Nonproperty Expenditures was 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 to this breakout, Facilities Acquisition and Construction Services - Property Expenditures was 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 the FY 1992 survey.

Beginning with FY 1998 survey:

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

**D. Fiscal Data Plan**

In addition to the finance data specified in the NPEFS survey, NCES also collects information 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 questions for the data plan appear in appendix E, and the responses (by state) appear in appendix F. Forty-nine states, the District of Columbia and 4 of the 5 outlying areas responded to the data plan questions.

## Appendix A. Record Layout and Descriptions of Data Elements

This tab-delimited file has the following layout and description:

File: Stfis031a.txt

56 physical records, 1 per observation - 290 fields in this file.

Values for missing data are reported as '-1' on the data file, and non-applicable data are reported as '-2.'

| <u>Variable Name</u> | <u>Data Type</u> | <u>Data Element Position</u> | <u>Description</u>                    |
|----------------------|------------------|------------------------------|---------------------------------------|
| SURVYEAR             | N                | 1                            | FISCAL YEAR OF SURVEY (2003)          |
| FIPS                 | N                | 2                            | FED INFO PROCESSING STD CODES (01-78) |
| STABR                | AN               | 3                            | POSTAL STATE ABBREVIATION CODES       |
| STNAME               | AN               | 4                            | NAME OF THE STATE OR TERRITORY        |
| R1A                  | N                | 5                            | LOCAL REV PROPERTY TAX                |
| R1B                  | N                | 6                            | LOCAL REV NON PROPERTY TAX            |
| R1C                  | N                | 7                            | LOCAL REV LOC GOVT PROP TAX           |
| R1D                  | N                | 8                            | LOCAL REV LOC GOVT NON PROP TAX       |
| R1E                  | N                | 9                            | LOCAL REV INDIVID TUITION             |
| R1F                  | N                | 10                           | LOCAL REV TUITION FR LEA'S            |
| R1G                  | N                | 11                           | LOCAL REV TRANSPORT FEES INDIVID      |
| R1H                  | N                | 12                           | LOCAL REV TRANSPORT FEES LEA'S        |
| R1I                  | N                | 13                           | LOCAL REV EARNINGS ON INVESTMT        |
| R1J                  | N                | 14                           | LOCAL REV FOOD SERVICE                |
| R1K                  | N                | 15                           | LOCAL REV STUDENT ACTIVITIES          |
| R1L                  | N                | 16                           | LOCAL REV OTHER REVS                  |
| R1M                  | N                | 17                           | LOCAL REV TEXTBOOK REVS               |
| R1N                  | N                | 18                           | LOCAL REV SUMMER SCHOOL               |
| STR1                 | N                | 19                           | LOCAL REV SUBTOTAL                    |
| R2                   | N                | 20                           | INTERMED REVENUES                     |
| R3                   | N                | 21                           | STATE REVENUES                        |
| R4A                  | N                | 22                           | FED REV DIRECT GRANTS                 |
| R4B                  | N                | 23                           | FED REV THRU STATE                    |
| R4C                  | N                | 24                           | FED REV THRU INTERMED AGENCIES        |
| R4D                  | N                | 25                           | FED REV OTHER SOURCES                 |
| STR4                 | N                | 26                           | FED REV SUBTOTAL                      |
| R5                   | N                | 27                           | OTHER SOURCES OF REVENUE              |
| TR                   | N                | 28                           | TOTAL REVENUE FROM ALL SOURCES        |
| E11                  | N                | 29                           | INSTR EXP SALARIES                    |
| E12                  | N                | 30                           | INSTR EXP EMP BENEFITS                |
| E13                  | N                | 31                           | INSTR EXP PURCHASED SERVICES          |
| E14                  | N                | 32                           | INSTR EXP TUITION                     |

## Appendix A. Record Layout and Descriptions of Data Elements

| <u>Variable Name</u> | <u>Data Type</u> | <u>Data Element Position</u> | <u>Description</u>               |
|----------------------|------------------|------------------------------|----------------------------------|
| E15                  | N                | 33                           | INSTR EXP TUITION TO OTHER LEA'S |
| E16                  | N                | 34                           | INSTR EXP SUPPLIES               |
| E17                  | N                | 35                           | INSTR EXP PROPERTY               |
| E18                  | N                | 36                           | INSTR EXP OTHER                  |
| STE1                 | N                | 37                           | INSTR EXP SUBTOTAL               |
| E212                 | N                | 38                           | SUP EXP SALARY STUDENTS          |
| E213                 | N                | 39                           | SUP EXP SALARY INST STAFF        |
| E214                 | N                | 40                           | SUP EXP SALARY GEN ADMIN         |
| E215                 | N                | 41                           | SUP EXP SALARY SCH ADMIN         |
| E216                 | N                | 42                           | SUP EXP SALARY OPER & MAIN       |
| E217                 | N                | 43                           | SUP EXP SALARY STUDENT TRANSP    |
| E218                 | N                | 44                           | SUP EXP SALARY OTHER SERVICES    |
| TE21                 | N                | 45                           | SUP EXP SALARY SUBTOTAL          |
| E222                 | N                | 46                           | SUP EXP EMP BENE STUDENTS        |
| E223                 | N                | 47                           | SUP EXP EMP BENE INST STAFF      |
| E224                 | N                | 48                           | SUP EXP EMP BENNE GEN ADMIN      |
| E225                 | N                | 49                           | SUP EXP EMP BENE SCH ADMIN       |
| E226                 | N                | 50                           | SUP EXP EMP BENE OPER & MAIN     |
| E227                 | N                | 51                           | SUP EXP EMP BENE PUPIL TRANS     |
| E228                 | N                | 52                           | SUP EXP EMP BENE OTHER SERV      |
| TE22                 | N                | 53                           | SUP EXP EMP BENE SUBTOTAL        |
| E232                 | N                | 54                           | SUP EXP PURCH SV STUDENTS        |
| E233                 | N                | 55                           | SUP EXP PURCH SV INST STAFF      |
| E234                 | N                | 56                           | SUP EXP PURCH SV GEN ADMIN       |
| E235                 | N                | 57                           | SUP EXP PURCH SV SCH ADMIN       |
| E236                 | N                | 58                           | SUP EXP PURCH SV OPER & MAIN     |
| E237                 | N                | 59                           | SUP EXP PURCH SV PUPIL TRANSP    |
| E238                 | N                | 60                           | SUP EXP PURCH SV OTHER SERV      |
| TE23                 | N                | 61                           | SUP EXP PURCH SV SUBTOTAL        |
| E242                 | N                | 62                           | SUP EXP SUPPLIES STUDENTS        |
| E243                 | N                | 63                           | SUP EXP SUPPLIES INST STAFF      |
| E244                 | N                | 64                           | SUP EXP SUPPLIES GEN ADMIN       |
| E245                 | N                | 65                           | SUP EXP SUPPLIES SCH ADMIN       |
| E246                 | N                | 66                           | SUP EXP SUPPLIES OPER & MAIN     |
| E247                 | N                | 67                           | SUP EXP SUPPLIES PUPIL TRANSP    |

## Appendix A. Record Layout and Descriptions of Data Elements

| <u>Variable Name</u> | <u>Data Type</u> | <u>Data Element Position</u> | <u>Description</u>                 |
|----------------------|------------------|------------------------------|------------------------------------|
| E248                 | N                | 68                           | SUP EXP SUPPLIES OTHER SERV        |
| TE24                 | N                | 69                           | SUP EXP SUPPLIES SUBTOTAL          |
| E252                 | N                | 70                           | SUP EXP PROPERTY STUDENTS          |
| E253                 | N                | 71                           | SUP EXP PROPERTY INST STAFF        |
| E254                 | N                | 72                           | SUP EXP PROPERTY GEN ADMIN         |
| E255                 | N                | 73                           | SUP EXP PROPERTY SCH ADMIN         |
| E256                 | N                | 74                           | SUP EXP PROPERTY OPER & MAIN       |
| E257                 | N                | 75                           | SUP EXP PROPERTY PUPIL TRANSP      |
| E258                 | N                | 76                           | SUP EXP PROPERTY OTHER SERV        |
| TE25                 | N                | 77                           | SUP EXP PROPERTY SUBTOTAL          |
| E262                 | N                | 78                           | SUP EXP OTHER STUDENTS             |
| E263                 | N                | 79                           | SUP EXP OTHER INST STAFF           |
| E264                 | N                | 80                           | SUP EXP OTHER GEN ADMIN            |
| E265                 | N                | 81                           | SUP EXP OTHER SCH ADMIN            |
| E266                 | N                | 82                           | SUP EXP OTHER OPER & MAIN          |
| E267                 | N                | 83                           | SUP EXP OTHER PUPIL TRANSP         |
| E268                 | N                | 84                           | SUP EXP OTHER OTHER SERV           |
| TE26                 | N                | 85                           | SUP EXP OTHER SUBTOTAL             |
| STE22                | N                | 86                           | SUP EXP SUBTOTAL STUDENTS          |
| STE23                | N                | 87                           | SUP EXP SUBTOTAL INST STAFF        |
| STE24                | N                | 88                           | SUP EXP SUBTOTAL GEN ADMIN         |
| STE25                | N                | 89                           | SUP EXP SUBTOTAL SCH ADMIN         |
| STE26                | N                | 90                           | SUP EXP SUBTOTAL OPER & MAIN       |
| STE27                | N                | 91                           | SUP EXP SUBTOTAL PUPIL TRANSP      |
| STE28                | N                | 92                           | SUP EXP SUBTOTAL OTHER SERV        |
| STE2T                | N                | 93                           | SUP EXP TOTAL SUPPORT SERVICES     |
| E3A11                | N                | 94                           | NON INST SERV FOOD SERV SALARIES   |
| E3A12                | N                | 95                           | NON INST SERV FOOD SERV EMP BENE   |
| E3A13                | N                | 96                           | NON INST SERV FOOD SERV PURCH SERV |
| E3A14                | N                | 97                           | NON INST SERV FOOD SERV SUPPLIES   |
| E3A2                 | N                | 98                           | NON INSTR SERV FOOD SERV PROPERTY  |
| E3A16                | N                | 99                           | NON INSTR SERV FOOD SERV OTHER     |
| E3A1                 | N                | 100                          | NON INSTR SERV FOOD SERV SUBTOTAL  |
| E3B11                | N                | 101                          | NON INSTR SERV ENTERPRISE SALARIES |
| E3B12                | N                | 102                          | NON INSTR SERV ENTERPRISE EMP BENE |

## Appendix A. Record Layout and Descriptions of Data Elements

| <u>Variable Name</u> | <u>Data Type</u> | <u>Data Element Position</u> | <u>Description</u>                     |
|----------------------|------------------|------------------------------|--|
| E3B13                | N                | 103                          | NON INSTR SERV ENTERPRISE PURCH SERV   |
| E3B14                | N                | 104                          | NON INSTR SERV ENTERPRISE SUPPLIES     |
| E3B2                 | N                | 105                          | NON INSTR SERV ENTERPRISE PROPERTY     |
| E3B16                | N                | 106                          | NON INSTR SERV ENTERPRISE OTHER        |
| E3B1                 | N                | 107                          | NON INSTR SERV ENTERPRISE SUBTOTAL     |
| STE3                 | N                | 108                          | NON INSTR SERV TOTAL                   |
| E4A1                 | N                | 109                          | DIRECT PROG SUP TEXTBOOKS              |
| E4A2                 | N                | 110                          | DIRECT PROG SUP TEXTBOOKS 9 PROP       |
| E4B1                 | N                | 111                          | DIRECT PROG SUP TRANSPORT              |
| E4B2                 | N                | 112                          | DIRECT PROG SUP TRANSPORT (PROP)       |
| E4C1                 | N                | 113                          | DIRECT PROG SUP EMP BENE               |
| E4C2                 | N                | 114                          | DIRECT PROG SUP EMP BENE (PROP)        |
| E4D                  | N                | 115                          | DIRECT PROG SUP PRIV SCH STUDENT       |
| E4E1                 | N                | 116                          | DIRECT PROG SUP OTHER                  |
| E4E2                 | N                | 117                          | DIRECT PROG SUP OTHER (PROPERTY)       |
| STE4                 | N                | 118                          | DIRECT PROG SUP SUBTOTAL               |
| TE5                  | N                | 119                          | CURRENT EXPENDITURES                   |
| E61                  | N                | 120                          | FACILITIES AQUIS NON PROPERTY          |
| E62                  | N                | 121                          | FACILITIES AQUIS PROP (LAND & BLDS)    |
| E63                  | N                | 122                          | FACILITIES AQUI PROP (EQUIPMENT)       |
| STE6                 | N                | 123                          | FACILITIES AQUIS NON-PROP & PROP TOTAL |
| E7A1                 | N                | 124                          | OTHER USE DEBT SERVICE INTEREST        |
| E7A2                 | N                | 125                          | OTHER USE DEBT SERV REDEMPTION         |
| STE7                 | N                | 126                          | OTHER USE DEBT SERV SUBTOTAL           |
| E81                  | N                | 127                          | COMM SERV NON PROPERTY                 |
| E82                  | N                | 128                          | COMM SERV PROPERTY                     |
| E9A                  | N                | 129                          | DIRECT COST PROG NON PUB SCH           |
| E9B                  | N                | 130                          | DIRECT COST PROG ADULT ED              |
| E9C                  | N                | 131                          | DIRECT COST PROG COMM COLLEGE          |
| E9D                  | N                | 132                          | DIRECT COST PROG OTHER                 |
| E91                  | N                | 133                          | DIRECT COST PROG PROPERTY              |
| STE9                 | N                | 134                          | DIRECT COST PROG SUBTOTAL              |
| TE10                 | N                | 135                          | PROPERTY TOTAL                         |
| TE11                 | N                | 136                          | TOTAL EXPENDITURES FOR EDUCATION       |



## Appendix A. Record Layout and Descriptions of Data Elements

| <u>Variable Name</u> | <u>Data Type</u> | <u>Data Element Position</u> | <u>Description</u>                       |
|----------------------|------------------|------------------------------|--|
| X12C                 | N                | 137                          | EXCLUS FOR PL 100 297 TITLE I            |
| X12D                 | N                | 138                          | EXCLUS FOR PL 100 297 TITLE 1 CARRYOVER  |
| X12E                 | N                | 139                          | EXCLUS FOR PL 100 297 TITLE VI           |
| X12F                 | N                | 140                          | EXCLUS FOR PL 100 297 TITLE VI CARRYOVER |
| TX12                 | N                | 141                          | TOTAL EXCLUS FOR PL 100 297              |
| NCE13                | N                | 142                          | NET CURRENT EXPENDITURES                 |
| ADA                  | N                | 143                          | ADA (STATE AND NCES DEFINITION)          |
| A14A                 | N                | 144                          | ADA (STATE DEFINITION)                   |
| A14B                 | N                | 145                          | ADA (NCES DEFINITION)                    |
| PPE15                | N                | 146                          | PER PUPIL EXPENDITURES                   |
| MEMBER02             | N                | 147                          | TOTAL STUDENT                            |
| IR1A                 | AN               | 148                          | IMP FLAG LOCAL REV PROPERTY TAX          |
| IR1B                 | AN               | 149                          | IMP FLAG LOCAL REV NON PROPERTY TAX      |
| IR1C                 | AN               | 150                          | IMP FLAG LOCAL REV LOC GOVT PROP TAX     |
| IR1D                 | AN               | 151                          | IMP FLAG LOCAL REV LOC GOVT NON PROP TAX |
| IR1E                 | AN               | 152                          | IMP FLAG LOCAL REV INDIVID TUITION       |
| IR1F                 | AN               | 153                          | IMP FLAG LOCAL REV TUITION FR LEA'S      |
| IR1G                 | AN               | 154                          | IMP FLAG LOCAL REV TRANSPORT FEES INDIV  |
| IR1H                 | AN               | 155                          | IMP FLAG LOCAL REV TRANSPORT FEES EA'S   |
| IR1I                 | AN               | 156                          | IMP FLAG LOCAL REV EARNINGS ON INVESTMT  |
| IR1J                 | AN               | 157                          | IMP FLAG LOCAL REV FOOD SERVICE          |
| IR1K                 | AN               | 158                          | IMP FLAG LOCAL REV STUDENT ACTIVITIES    |
| IR1L                 | AN               | 159                          | IMP FLAG LOCAL REV OTHER REVS            |
| IR1M                 | AN               | 160                          | IMP FLAG LOCAL REV TEXTBOOK REVS         |
| IR1N                 | AN               | 161                          | IMP FLAG LOCAL REV SUMMER SCHOOL         |
| ISTR1                | AN               | 162                          | IMP FLAG LOCAL REV SUBTOTAL              |
| IR2                  | AN               | 163                          | IMP FLAG INTERMED REVENUES               |
| IR3                  | AN               | 164                          | IMP FLAG STATE REVENUES                  |
| IR4A                 | AN               | 165                          | IMP FLAG RED REV DIRECT GRANTS           |
| IR4B                 | AN               | 166                          | IMP FLAG FED REV THRU STATE              |
| IR4C                 | AN               | 167                          | IMP FLAG FED REV THRU INTERMED AGENCIES  |
| IR4D                 | AN               | 168                          | IMP FLAG FED REV OTHER SOURCES           |
| ISTR4                | AN               | 169                          | IMP FLAG FED REV SUBTOTAL                |
| IR5                  | AN               | 170                          | IMP FLAG OTHER SOURCES OF REVENUE        |
| ITR                  | AN               | 171                          | IMP FLAG TOTAL REVENUE FROM ALL SOURCES  |

## Appendix A. Record Layout and Descriptions of Data Elements

| <u>Variable Name</u> | <u>Data Type</u> | <u>Data Element Position</u> | <u>Description</u>                     |
|----------------------|------------------|------------------------------|--|
| IE11                 | AN               | 172                          | IMP FLAG INSTR EXP SALARIES            |
| IE12                 | AN               | 173                          | IMP FLAG INSTR EP EMP BENEFITS         |
| IE13                 | AN               | 174                          | IMP FLAG INSTR EXP PURCHASED SERVICES  |
| IE14                 | AN               | 175                          | IMP FLAG INSTR EXP TUITION             |
| IE15                 | AN               | 176                          | IMP FLAG INSTR EXP TUIT TO OTHER LEA'S |
| IE16                 | AN               | 177                          | IMP FLAG INSTR EXP SUPPLIES            |
| IE17                 | AN               | 178                          | IMP FLAG INSTR EXP PROPERTY            |
| IE18                 | AN               | 179                          | IMP FLAG INSTR EXP OTHER               |
| ISTE1                | AN               | 180                          | IMP FLAG INSTR EXP SUBTOTAL            |
| IE212                | AN               | 181                          | IMP FLAG SUP EXP SALARY STUDENTS       |
| IE213                | AN               | 182                          | IMP FLAG SUP EXP SALARY INST STAFF     |
| IE214                | AN               | 183                          | IMP FLAG SUP EXP SALARY GEN ADMIN      |
| IE215                | AN               | 184                          | IMP FLAG SUP EXP SALARY SCH ADMIN      |
| IE216                | AN               | 185                          | IMP FLAG SUP EXP SALARY OPER & MAIN    |
| IE217                | AN               | 186                          | IMP FLAG SUP EXP SALARY STUDENT TRANSP |
| IE218                | AN               | 187                          | IMP FLAG SUP EXP SALARY OTHER SERVICES |
| ITE21                | AN               | 188                          | IMP FLAG SUP EXP SALARY SUBTOTAL       |
| IE222                | AN               | 189                          | IMP FLAG SUP EXP EMP BENE STUDENTS     |
| IE223                | AN               | 190                          | IMP FLAG SUP EXP EMP BENE INST STAFF   |
| IE224                | AN               | 191                          | IMP FLAG SUP EXP EMP BENE GEN ADMIN    |
| IE225                | AN               | 192                          | IMP FLAG SUP EXP EMP BENE SCH ADMIN    |
| IE226                | AN               | 193                          | IMP FLAG SUP EXP EMP BENE OPER & MAIN  |
| IE227                | AN               | 194                          | IMP FLAG SUP EXP EMP BENE PUPIL TRANSP |
| IE228                | AN               | 195                          | IMP FLAG SUP EXP EMP BENE OTHER SERV   |
| ITE22                | AN               | 196                          | IMP FLAG SUP EXP EMP BENE SUBTOTAL     |
| IE232                | AN               | 197                          | IMP FLAG SUP EXP PURCH SV STUDENTS     |
| IE233                | AN               | 198                          | IMP FLAG SUP EXP PURCH SV INST STAFF   |
| IE234                | AN               | 199                          | IMP FLAG SUP EXP PURCH SV GEN ADMIN    |
| IE235                | AN               | 200                          | IMPFLAG SUP EXP PURCH SV SCH ADMIN     |
| IE236                | AN               | 201                          | IMP FLAG SUP EXP PURCH SV OPER & MAIN  |
| IE237                | AN               | 202                          | IMP FLAG SUP EXP PURCH SV PUPIL TRANSP |
| IE238                | AN               | 203                          | IMP FLAG SUP EXP PURCH SV OTHER SERV   |
| ITE23                | AN               | 204                          | IMP FLAG SUP EXP PURCH SV SUBTOTAL     |
| IE242                | AN               | 205                          | IMP FLAG SUP EXP SUPPLIES STUDENTS     |
| IE243                | AN               | 206                          | IMP FLAG SUP EXP SUPPLIES INST STAFF   |

## Appendix A. Record Layout and Descriptions of Data Elements

| <u>Variable Name</u> | <u>Data Type</u> | <u>Data Element Position</u> | <u>Description</u>                       |
|----------------------|------------------|------------------------------|--|
| IE244                | AN               | 207                          | IMP FLAG SUP EXP SUPPLIES GEN ADMIN      |
| IE 245               | AN               | 208                          | IMP FLAG SUP EXP SUPPLIES SCH ADMIN      |
| IE246                | AN               | 209                          | IMP FLAG SUP EXP SUPPLIES OPER & MAIN    |
| IE247                | AN               | 210                          | IMP FLAG SUP EXP SUPPLIES PUPIL TRANSP   |
| IE248                | AN               | 211                          | IMP FLAG SUP EXP SUPPLIES OTHER SERV     |
| ITE24                | AN               | 212                          | IMP FLAG SUP EXP SUPPLIES SUBTOTAL       |
| IE252                | AN               | 213                          | IMP FLAG SUP EXP PROPERTY STUDENTS       |
| IE253                | AN               | 214                          | IMP FLAG SUP EXP PROPERTY INST STAFF     |
| IE254                | AN               | 215                          | IMP FLAG SUP EXP PROPERTY GEN ADMIN      |
| IE255                | AN               | 216                          | IMP FLAG SUP EXP PROPERTY SCH ADMIN      |
| IE256                | AN               | 217                          | IMP FLAG SUP EXP PROPERTY OPER & MAIN    |
| IE257                | AN               | 218                          | IMP FLAG SUP EXP PROPERTY PUPIL TRANSP   |
| IE258                | AN               | 219                          | IMP FLAG SUP EXP PROPERTY OTHER SERV     |
| ITE25                | AN               | 220                          | IMP FLAG SUP EXP PROPERTY SUBTOTAL       |
| IE262                | AN               | 221                          | IMP FLAG SUP EXP OTHER INST STUDENTS     |
| IE263                | AN               | 222                          | IMP FLAG SUP EXP OTHER INST STAFF        |
| IE264                | AN               | 223                          | IMP FLAG SUP EXP OTHER GEN ADMIN         |
| IE265                | AN               | 224                          | IMP FLAG SUP EXP OTHER SCH ADMIN         |
| IE266                | AN               | 225                          | IMP FLAG SUP EXP OTHER OPER & MAIN       |
| IE267                | AN               | 226                          | IMP FLAG SUP EXP OTHER PUPIL TRANSP      |
| IE268                | AN               | 227                          | IMP FLAG SUP EXP OTHER OTHER SERV        |
| ITE26                | AN               | 228                          | IMP FLAG SUP EXP OTHER SUBTOTAL          |
| ISTE22               | AN               | 229                          | IMP FLAG SUP EXP SUBTOTAL STUDENTS       |
| ISTE23               | AN               | 230                          | IMP FLAG SUP EXP SUBTOTAL INST STAFF     |
| ISTE24               | AN               | 231                          | IMP FLAG SUP EXP SUBTOTAL GEN ADMIN      |
| ISTE25               | AN               | 232                          | IMP FLAG SUP EXP SUBTOTAL SCH ADMIN      |
| ISTE26               | AN               | 233                          | IMP FLAG SUP EXP SUBTOTAL OPER & MAIN    |
| ISTE27               | AN               | 234                          | IMP FLAG SUP EXP SUBTOTAL PUPIL TRANSP   |
| ISTE28               | AN               | 235                          | IMP FLAG SUP EXP SUBTOTAL OTHER SERVICES |
| ISTE2T               | AN               | 236                          | IMP FLAG SUP EXP TOTAL SUPPORT SERVICES  |
| IE3A11               | AN               | 237                          | IMP FLAG NON INST SERV FOOD SERV SALARY  |
| IE3A12               | AN               | 238                          | IMP FLAG NON INST SERV FOOD SERV EMP BEN |
| IE3A13               | AN               | 239                          | IMP FLAG NON INST SERV FOOD SERV PURCH   |
| IE3A14               | AN               | 240                          | IMP FLAG NON INST SERV FOOD SERV SUPPLY  |
| IE3A2                | AN               | 241                          | IMP FLAG NON INSTR SERV FOOD SERV PROP   |

## Appendix A. Record Layout and Descriptions of Data Elements

| <u>Variable Name</u> | <u>Data Type</u> | <u>Data Element Position</u> | <u>Description</u>                         |
|----------------------|------------------|------------------------------|--|
| IE3A16               | AN               | 242                          | IMP FLAG NON INSTR SERV FOOD SERV OTHER    |
| IE3A1                | AN               | 243                          | IMP FLAG NON INSTR SERV FOOD SERV SUBTOT   |
| IE3B11               | AN               | 244                          | IMP FLAG NON INSTR SERV ENTERPRISE SALAR   |
| IE3B12               | AN               | 245                          | IMP FLAG NON INSTR SERV ENTERPRS EMP BENE  |
| IE3B13               | AN               | 246                          | IMP FLAG NON INSTR SERV ENTRPRS PUR SERV   |
| IE3B14               | AN               | 247                          | IMP FLAG NON INSTR SERV ENTERPRISE SUPPL   |
| IE3B2                | AN               | 248                          | IMP FLAG NON INSTR SERV ENTERPRISE PROP    |
| IE3B16               | AN               | 249                          | IMP FLAG NON INSTR SERV ENTERPRISE OTHER   |
| IE3B1                | AN               | 250                          | IMP FLAG NON INSTR SERV ENTERPRIS SUBTOT   |
| ISTE3                | AN               | 251                          | IMP FLAG NON INSTR SERV TOTAL              |
| IE4A1                | AN               | 252                          | IMP FLAG DIRECT PROG SUP TEXTBOOKS         |
| IE4A2                | AN               | 253                          | IMP FLAG DIRECT PROG SUP TESTBKKS (PROP)   |
| IE4B1                | AN               | 254                          | IMP FLAG DIRECT PROG SUP TRANSPORT         |
| IE4B2                | AN               | 255                          | IMP FLAG DIRECT PROG SUP TRNSPRT (PROP)    |
| IE4C1                | AN               | 256                          | IMP FLAG DIRECT PROG SUP EMP BENE          |
| IE4C2                | AN               | 257                          | IMP FLAG DIRECT PROG SUP EMP BEN (PROP)    |
| IE4D                 | AN               | 258                          | IMP FLAG DIRECT PROG SUP PRIV SCH STUDNT   |
| IE4E1                | AN               | 259                          | IMP FLAG DIRECT PROG SUP OTHER             |
| IE4E2                | AN               | 260                          | IMP FLAG DIRECT PROG SUP OTHER (PROPERTY)  |
| ISTE4                | AN               | 261                          | IMP FLAG DIRECT PROG SUP SUBTOTAL          |
| ITE5                 | AN               | 262                          | IMP FLAG CURRENT EXPENDITURES              |
| IE61                 | AN               | 263                          | IMP FLAG FACILITIES AQUIS NON PROPERTY     |
| IE62                 | AN               | 264                          | IMP FLAG FACILITIES AQUIS PROP (LAND/BLDS) |
| IE63                 | AN               | 265                          | IMP FLAG FACILITIES AQUIS EQUIPMENT        |
| ISTE6                | AN               | 266                          | IMP FLAG FACILITIES AQUIS TOTAL            |
| IE7A1                | AN               | 267                          | IMP FLAG OTHER USE DEBT SERVICE INTEREST   |
| IE7A2                | AN               | 268                          | IMP FLAG OTHER USE REDEMPTION              |
| ISTE7                | AN               | 269                          | IMP FLAG OTHER USE DEBT SERV SUBTOTAL      |
| IE81                 | AN               | 270                          | IMP FLAG COMM SERV NON PROPERTY            |
| IE82                 | AN               | 271                          | IMP FLAG COMM SERV PROPERTY                |
| IE9A                 | AN               | 272                          | IMP FLAG DIRECT COST PROG NON PUB SCH      |
| IE9B                 | AN               | 273                          | IMP FLAG DIRECT COST PROG ADULT ED         |
| IE9C                 | AN               | 272                          | IMP FLAG DIRECT COST PROG COMM COLLEGE     |
| IE9D                 | AN               | 275                          | IMP FLAG DIRECT COST PROG OTHER            |
| IE91                 | AN               | 276                          | IMP FLAG DIRECT COST PROG PROPERTY         |

## Appendix A. Record Layout and Descriptions of Data Elements

| <u>Variable Name</u> | <u>Data Type</u> | <u>Data Element Position</u> | <u>Description</u>                          |
|----------------------|------------------|------------------------------|---|
| ISTE9                | AN               | 277                          | IMP FLAG DIRECT COST PROG SUBTOTAL          |
| ITE10                | AN               | 278                          | IMP FLAG PROPERTY TOTAL                     |
| ITE11                | AN               | 279                          | IMP FLAG TOTAL EXPENDITURES FOR EDUCATION   |
| IX12C                | AN               | 280                          | IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 1    |
| IX12D                | AN               | 281                          | IMP FLAG EXCLUS FOR PL 100 27CHAPTE10       |
| IX12E                | AN               | 282                          | IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 2    |
| IX12F                | AN               | 283                          | IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 2 CO |
| ITX12                | AN               | 284                          | IMP FLAG TOTAL EXCLUS FOR PL 100 297        |
| INCE13               | AN               | 285                          | IMP FLAG NET CURRENT EXPENDITURES           |
| IADA                 | AN               | 286                          | IMP FLAG ADA (STATE AND NCES DEFINITION)    |
| IA14A                | AN               | 287                          | IMP FLAG ADA (STATE DEFINITION)             |
| IA14B                | AN               | 288                          | IMP FLAG ADA (NCES DEFINITION)              |
| IPPE15               | AN               | 289                          | IMP FLAG PER PUPIL EXPENDITURES             |
| IMEMBR02             | AN               | 290                          | IMP FLAG TOTAL STUDENT                      |

## **Appendix A. Record Layout and Descriptions of Data Elements**

## Appendix B. Glossary

**Average Daily Attendance:** average resident attendance is defined by state law or regulations. In the absence of such laws and regulations, average daily attendance (ADA) should be the sum of the counts of resident students attending public school each day of the school year, divided by the number of days school was 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.

**CCD:** the Common Core of Data, the National Center for Education Statistics—the primary database on public elementary and secondary education in the United States. Data are collected annually from states' administrative records.

**Community services:** a functional category of expenditures (line item number 3300) for such services as swimming pools, day care centers, and programs for the elderly. Community services expenditures reported in this publication are funds for the use of these services by public education students. (Variable names: E81 and E82.)

**Current expenditures:** comprise the functional categories instruction (1000), support services (2000), and non-instructional services (3000). These are expenditures for the day-to-day operation of public elementary and secondary education, distinct from long-term expenditures and expenditures for other types of education. Property expenditures are excluded from current expenditure subtotals. (Subtotals STE1, STE2T, and STE3 sum to total TE5.)

**Debt service:** a sub-function (5100) within the expenditure function other uses (5000). It includes only long-term debt service (obligations exceeding one year). (Variable names: E7A1 and E7A2.)

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

**Direct cost programs:** a category of expenditures for programs not part of public elementary and secondary education. These programs include community colleges, adult education and non-public school support. Variable names: E9A, E9B, E9C, E9D, E91, and subtotal STE9. NOTE: STE9 does not include E91.)

**Employee benefits:** one of six expenditure objects (line item 200). It is for expenditures made in addition to gross salary that are not paid directly to employees. It includes amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance, social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave). Variable names: E12, E222, E223, E224, E225, E226, E227, E228, E3A2 and E3B2. Variables E222, E223, E224, E225, E226, E227, and E228 sum to TE22.)

## Appendix B. Glossary

**Enterprise operations:** a sub-function (3200) of the function non-instructional 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 local education agencies. (Variable names: E3B11, E3B12, E3B13, E3B14, E3B2, E3B16, and subtotal E3B1. NOTE: E3B1 does not include E3B2.)

**Equipment:** an object subcategory (730) within the function 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. (Variable name: E63.)

**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. (Variable names: E61, E62 and E63.)

**Federal revenues:** are reported in four categories: (1) unrestricted and restricted Grants-in-Aid direct from the federal government, (2) unrestricted and restricted Grants-in-Aid direct through the state, (3) Grants-in-Aid through other intermediate agencies, and (4) other federal revenues (including payments in lieu of taxes). (Variable names: R4A, R4B, R4C, R4D, and subtotal STR4.)

**Food services:** a sub-function (3100) of the function non-instructional 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. (Variable names: 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 sub-functions (2300) within the expenditure function support services (2000). It includes expenditures for the board of education and administration of Local Education Agencies. (Variable names: E214, E224, E234, E244, E254, 264, and subtotal STE24. NOTE: STE24 does not include E254.)

**Instruction:** activity between teachers and students. Instruction expenditures includes salaries and benefits for teachers and instructional aides, supplies, and purchased services such as instruction via television. Tuition expenditures to other LEAs are also included here. (Variables names: E11, E12, E13, E14, E15, E16, E17, E18, and subtotal STE1. (Variables E15 and E17 are not included in the subtotal.)

**Instructional staff support services:** one of nine sub-functions (2200) within the expenditure function support services (2000). It includes instructional staff training, educational media (library and audiovisual), and other instructional staff support services. (Variable names: E213, E223, E233, E243, E253, E263 and subtotal STE23. NOTE: STE23 does not include E253.)



## Appendix B. Glossary

**Intermediate sources of revenue:** are educational agencies with fund raising capabilities that operate between the state and local government levels. One example is New York's Board of Cooperative Educational Services (BOCES). (Variable name: R2.)

**LEA:** local education agency, also called school district or board of education.

**Local revenues:** funds produced within the boundaries of an LEA that are available for the use of the LEA. These revenues include money collected by other government units for use by the LEA. Local revenues include: property taxes, non-property taxes, parent government contributions, student fees, and other local sources. (Variables names: R1A, R1B, R1C, R1D, R1E, R1F, R1G, R1H, R1I, R1J, R1K, R1L, R1M, R1N, and subtotal STR1. Variables R1F and R1H are not included in the subtotal.)

**NPEFS:** the National Public Education Financial Survey, a component of the Common Core of Data (CCD) and the source of the data in this report.

**Object:** a category of expenditure, defining the service or commodity bought.

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

**Other support services:** combines three of nine sub-functions (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 supporting services programs including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere. (Variable names: E218, E228, E238, E248, E258, E268, and subtotal STE28. NOTE: STE28 does not include E258.)

**Pupils in membership:** the count of students on the current roll taken on the school day closest to October 1 by using either 1) the sum of original entries and reentries minus total withdrawals, or 2) the sum of the total present and the total absent.

**Purchased services:** one of six expenditure objects. It is for professional and technical services, and the renting of equipment. (Variable names: E13, E232, E233, E234, E235, E236, E237, E238, E3A13, and E3B13. Support services subtotal TE23 is the sum of E232, E233, E234, E235, E236, E237, and E238.)

**Property:** one of six expenditure objects (line item 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. (Variable names: E17, E252, E253, E254, E255, E256, E257, E258, E3A2, E3B2, E62, E63, E82, E91, and subtotal TE10. Property variables are excluded from all

## Appendix B. Glossary

totals and subtotals on 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.)

**Revenue:** revenues are categorized by source as follows: federal, state, intermediate government agencies, and local.

**Salaries:** one of six expenditure objects (line item 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. (Variable names: 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 sub-functions (2400) within the expenditure function support services (2000). It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses. (Variables names: E215, E225, E235, E245, E255, E265 and subtotal STE25. NOTE: STE25 does not include E255.)

**State revenues:** revenues received by the LEA from the state are reported in a single total. This total includes unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs. (Variable name: R3.)

**Student support services:** one of nine sub-functions (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. (Variables names: E212, E222, E232, E242, E252, E262, and subtotal STE22. NOTE: STE22 does not include E252.)

**Student transportation:** one of nine sub-functions (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. (Variables names: 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, worn out, or deteriorated 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. (Variable names: 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 sub-functions: student support services (2100), instructional staff support (2200), general administration support services (2300), school administration support services (2400), operations and maintenance (2600), student transportation support services (2700), and other support services (2500, 2800, 2900). (Support

## **Appendix B. Glossary**

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.)

## Appendix B. Glossary

## Appendix C. States Codes and Abbreviations Used in the Data File

| <u>State Name</u>    | <u>FIPS<sup>1</sup></u> | <u>STABR<sup>2</sup></u> |
|----------------------|-------------------------|--------------------------|
| Alabama              | 01                      | AL                       |
| Alaska               | 02                      | AK                       |
| Arizona              | 04                      | AZ                       |
| Arkansas             | 05                      | AR                       |
| California           | 06                      | CA                       |
| Colorado             | 08                      | CO                       |
| Connecticut          | 09                      | CT                       |
| Delaware             | 10                      | DE                       |
| District of Columbia | 11                      | DC                       |
| Florida              | 12                      | FL                       |
| Georgia              | 13                      | GA                       |
| Hawaii               | 15                      | HI                       |
| Idaho                | 16                      | ID                       |
| Illinois             | 17                      | IL                       |
| Indiana              | 18                      | IN                       |
| Iowa                 | 19                      | IA                       |
| Kansas               | 20                      | KS                       |
| Kentucky             | 21                      | KY                       |
| Louisiana            | 22                      | LA                       |
| Maine                | 23                      | ME                       |
| Maryland             | 24                      | MD                       |
| Massachusetts        | 25                      | MA                       |
| Michigan             | 26                      | MI                       |
| Minnesota            | 27                      | MN                       |
| Mississippi          | 28                      | MS                       |
| Missouri             | 29                      | MO                       |
| Montana              | 30                      | MT                       |
| Nebraska             | 31                      | NE                       |
| Nevada               | 32                      | NV                       |
| New Hampshire        | 33                      | NH                       |
| New Jersey           | 34                      | NJ                       |
| New Mexico           | 35                      | NM                       |
| New York             | 36                      | NY                       |
| North Carolina       | 37                      | NC                       |

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<sup>1</sup> Federal Information Processing STD Codes (01–78).

<sup>2</sup> Postal State Abbreviation Codes.

## Appendix C. States Codes and Abbreviations Used in the Data File

| <u>State Name</u>         | <u>FIPS<sup>1</sup></u> | <u>STABR<sup>2</sup></u> |
|---------------------------|-------------------------|--------------------------|
| North Dakota              | 38                      | ND                       |
| Ohio                      | 39                      | OH                       |
| Oklahoma                  | 40                      | OK                       |
| Oregon                    | 41                      | OR                       |
| Pennsylvania              | 42                      | PA                       |
| Rhode Island              | 44                      | RI                       |
| South Carolina            | 45                      | SC                       |
| South Dakota              | 46                      | SD                       |
| Tennessee                 | 47                      | TN                       |
| Texas                     | 48                      | TX                       |
| Utah                      | 49                      | UT                       |
| Vermont                   | 50                      | VT                       |
| Virginia                  | 51                      | VA                       |
| Washington                | 53                      | WA                       |
| West Virginia             | 54                      | WV                       |
| Wisconsin                 | 55                      | WI                       |
| Wyoming                   | 56                      | WY                       |
| <br><u>Outlying Areas</u> |                         |                          |
| American Samoa            | 60                      | AS                       |
| Guam                      | 66                      | GU                       |
| Northern Marianas         | 69                      | MP                       |
| Puerto Rico               | 72                      | PR                       |
| Virgin Island             | 78                      | VI                       |

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<sup>1</sup> Federal Information Processing STD Codes (01–78).

<sup>2</sup> Postal State Abbreviation Codes.

## Appendix D Imputation and Adjustments List

### ALASKA

R1D contains R1C using TR  
R1C combined with R1D

### ARIZONA

E81 impute based on (TE11-E81)  
E82 impute based on (TE11-E82)  
R1F contains R1E using TR  
R1E combined with R1F  
R1H contains R1G using TR  
R1G combined with R1H  
R1L contains R1N using TR  
R1N combined with R1L  
STE1 totals E11, E12, E13, E14, E16, E18 using TE11  
E11 is supplemented by STE1  
E12 is supplemented by STE1  
E13 is supplemented by STE1  
E14 is supplemented by STE1  
E16 is supplemented by STE1  
E18 is supplemented by STE1  
STE28 totals E218, E228, E238, E248, E268 using TE11  
E218 is supplemented by STE28  
E228 is supplemented by STE28  
E238 is supplemented by STE28  
E248 is supplemented by STE28  
E268 is supplemented by STE28  
TE25 totals E252, E253, E254, E255, E256, E257, E258 using TE11  
E252 is supplemented by TE25  
E253 is supplemented by TE25  
E254 is supplemented by TE25  
E255 is supplemented by TE25  
E256 is supplemented by TE25  
E257 is supplemented by TE25  
E258 is supplemented by TE25

### 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 dest. 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 dest. E17  
E62 contains E61 using TE11  
E61 combined with E62

### 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 dest. 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 Imputation and Adjustments List

E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257, E258, E3A2  
E62 contains E61, E63 using TE11  
E61 combined with E62  
E81 impute based on (TE11-E81)  
E82 impute based on (TE11-E82)  
R5 impute/import TR

### DELAWARE

E81 contains E82 using TE11  
E82 combined with E81

### DISTRICT OF COLUMBIA

E4C1 distribute by salary E12 using E11  
E4E1 distribute by dest. 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

### GEORGIA

E4C1 distribute by salary E222, E223, E224, E225, E226, E227, E228 using E212, E213, E214, E215, E216, E217, E218  
E4E1 distribute by dest. 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 dest. E11, E12, E13, E16, E18

### ILLINOIS

E4A1 distribute by dest. E16  
E4B1 distribute by dest. E217, E227, E237, E247, E267  
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228 using E11, E212, E213, E214, E215, E216, E217, E218  
E4E1 distribute by dest. 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, E63 using TE11  
E61 combined with E62

### 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 dest. 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  
E61 combined with E62



## Appendix D Imputation and Adjustments List

### KANSAS

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

### LOUISIANA

E4E1 distribute by dest. 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

R1E contains R1N using TR

R1N combined with R1E

### MAINE

E4C1 distribute by salary E12, E222, E223, E224, E225 using E11, E212, E213, E214, E215

### MARYLAND

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

### MASSACHUSETTS

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

E4E1 distribute by dest. 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

E61 combined with E62

### MINNESOTA

E4E1 distribute by dest. 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

E61 combined with E62

### MISSISSIPPI

E4E1 distribute by dest. 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 dest. E17, E252, E253, E254, E255, E256, E257, E258, E3A2

### MISSOURI

E13 contains E18 using TE11

E18 combined with E13

E15 contains E14 using TE11

E14 combined with E15

E232 contains E262 using TE11

E262 combined with E232

E233 contains E263 using TE11

E263 combined with E233

E234 contains E264 using TE11

E264 combined with E234

E235 contains E265 using TE11

E265 combined with E235

## Appendix D Imputation and Adjustments List

E236 contains E266 using TE11  
E266 combined with E236  
E237 contains E267 using TE11  
E267 combined with E237  
E3A13 contains E3A16 using TE11  
E3A16 combined with E3A13  
E61 contains E63 using TE11  
E63 combined with E61

### NEBRASKA

E236 contains E246 using TE11  
E246 combined with E236  
E62 contains E61 using TE11  
E61 combined with E62  
E81 contains E82 using TE11  
E82 combined with E81  
R4B contains R4C using TR  
R4C combined with R4B

### NEVADA

E4E1 distribute by dest. 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

### NEW HAMPSHIRE

E62 contains E63 using TE11  
E63 combined with E62

### NEW JERSEY

E81 contains E82 using TE11  
E82 combined with E81  
R4A contains R4D using TR  
R4D combined with R4A

### NEW YORK

E237 contains E267 using TE11  
E267 combined with E237  
E4E1 distribute by dest. 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

### OHIO

E62 contains E61 using TE11  
E61 combined with E62

### RHODE ISLAND

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 dest. 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 Imputation and Adjustments List

E61 contains E62 using TE11  
E62 combined with E61  
R5 impute/import TR

### SOUTH DAKOTA

E62 contains E61 using TE11  
E61 combined with E62

### TENNESSEE

E15 contains E14 using TE11  
E14 combined with E15

### TEXAS

E4B1 distribute by dest. E217, E227, E237, E247, E267  
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 dest. 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

### VIRGINIA

E62 contains E63 using TE11  
E63 combined with E62  
R1D contains R1C using TR  
R1C combined with R1D

### WASHINGTON

E15 contains E14 using TE11  
E14 combined with E15

### WEST VIRGINIA

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 dest. 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 dest. E17

### COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

E4E1 distribute by dest. 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 Imputation and Adjustments List

## Appendix E. Fiscal Data Plan Questions

Fiscal Data Plan: FY 2003

### 1. DIRECT PROGRAM SUPPORT

- a. Do you receive Direct Program Support monies from the State?  
(Yes/No, please go to Question 2)
- b. Do you include Direct Program Support monies in the Revenue section of your NPEFS report? (Yes/No)
- c. Are you able to report these amounts in their appropriate Expenditure functions? (Yes/No)
- d. Enter the amounts below:
  - i. Textbooks for Public School Children
  - ii. Transportation for Public School Children
  - iii. Property
  - iv. Employee Benefits for Public School Employees
  - v. Property
  - vi. Direct Program Support for Private School Students
  - vii. Direct Program Support for Public School Students
    1. PLEASE SPECIFY PROGRAM NAME
  - viii. Property

### 2. CHARTER SCHOOLS

- a. Does your state have charter schools? (Yes/No, please go to Question 3)
- b. Your state's charter schools are:
  - i. Part of an existing Local Education Agency (LEA) – a school within a district. (Please answer 2c, d, and e.)
  - ii. A separate entity. (Please answer 2c, f, and g.)
  - iii. Some of both types. (Please answer 2c, d, e, f, and g.)
- c. Are these schools included in your NPEFS report and F33 data (both finance and ADA)? (Yes/ No, please explain the basis for the exclusion)
- d. For charter schools that are considered schools within LEAs, are those schools' finance ADA data included within the LEA data?
  - i. Yes, the data are included in the LEA data.
  - ii. No, the data are reported separately.
  - iii. No, the charter school data are not reported to the state education agency.
  - iv. Some of both, please explain.
- e. For charter schools that are considered schools within LEAs, does your accounting system provide a means for the LEA to report finance activity for these units?
  - i. Yes
  - ii. No, please explain.
- f. For charter schools that are considered separate and independent entities from any LEA, how are the data collected?
  - i. Like the traditional LEA.
  - ii. Other, please explain.

## Appendix E. Fiscal Data Plan Questions

- g. For charter schools that are considered separate and independent entities from any LEA, do these schools use your state's financial accounting and reporting system?
3. REPORTING OF TEACHER'S SALARY BY PROGRAM
- a. Can you report teacher salaries by program? (yes/no)
  - b. Can you get this from your accounting system? (yes/no)
  - c. Can you get this from your payroll system? (yes/no)
  - d. Will you be able to report teacher's salaries by program in the FY 2004 data collection? (yes/no)
4. TRACKING FEDERAL ALLOCATIONS
- a. Can you track federal revenues that are transferred from one program into another, such as Title I? (Yes/No, please explain)
  - b. Can you report expenditures from the initial federal allocation only in the exclusions section of the NPEFS survey?
5. REPORTING REVENUES AND EXPENDITURES FOR EDUCATION SERVICES TO SPECIAL STUDENTS - Finance data reported on the NPEFS and F-33 surveys should be for all public education programs. Expenditures for the administration and operation of the state education agency should be excluded, but expenditures for state programs that directly support education should be included. This includes education programs for incarcerated and homebound students, and students with disabilities that require institutional care.
- a. In your NPEFS survey, are you including revenues and expenditures for: (Please check all that apply)
    - i. incarcerated students
    - ii. homebound students
    - iii. special education students receiving education services in private facilities
  - b. If you are reporting revenues and expenditures for education services to these students, are you including the students in the average daily attendance figure? (Yes/No)

**Appendix F. Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002–03

|                      | 1.a  | 1.b  | 1.c   | 1.d.a   | 1.d.b  |   |
|----------------------|------|--|---|---|--|---|
| State                | Year | Do you receive Direct Program Support monies from the state? | Do you include Direct Program Support monies in the Revenue section of your NPEFS report? | Are you able to report Direct Program Support amounts in their appropriate Expenditure functions? | Direct Program Support: Textbooks for public school children | Direct Program Support: Transportation for public school children |
| Alabama              | 2003 | NO   | NA  | NA  | 0  | 0   |
| Alaska               | 2003 | NO   | NA  | NA  | 0  | 0   |
| Arizona              | 2003 | —  | —   | —   | —  | —   |
| Arkansas             | 2003 | YES  | YES   | NO  | 0  | 0   |
| California           | 2003 | YES  | YES   | YES   | 0  | 0   |
| Colorado             | 2003 | NO   | NA  | NA  | 0  | 0   |
| Connecticut          | 2003 | YES  | YES   | NO  | 0  | 0   |
| Delaware             | 2003 | YES  | YES   | YES   | 0  | 0   |
| District of Columbia | 2003 | YES  | NO  | YES   | 0  | 0   |
| Florida              | 2003 | NO   | NA  | NA  | 0  | 0   |
| Georgia              | 2003 | YES  | YES   | YES   | 0  | 0   |
| Hawaii               | 2003 | YES  | YES   | YES   | 0  | 0   |
| Idaho                | 2003 | YES  | YES   | YES   | 0  | 0   |
| Illinois             | 2003 | YES  | YES   | NO  | 29,126,500   | 14,586,300  |
| Indiana              | 2003 | YES  | YES   | NO  | 0  | 0   |
| Iowa                 | 2003 | NO   | NA  | NA  | 0  | 0   |
| Kansas               | 2003 | YES  | YES   | NO  | 0  | 0   |
| Kentucky             | 2003 | YES  | YES   | YES   | 100,000  | 0   |
| Louisiana            | 2003 | YES  | YES   | NO  | 0  | 0   |
| Maine                | 2003 | YES  | YES   | NO  | 0  | 0   |
| Maryland             | 2003 | YES  | YES   | YES   | 0  | 0   |
| Massachusetts        | 2003 | YES  | YES   | NO  | 0  | 0   |
| Michigan             | 2003 | NO   | NA  | NA  | 0  | 0   |
| Minnesota            | 2003 | YES  | YES   | NO  | 0  | 0   |
| Mississippi          | 2003 | YES  | YES   | NO  | 0  | 0   |
| Missouri             | 2003 | NO   | NA  | NA  | 0  | 0   |
| Montana              | 2003 | NO   | NA  | NA  | 0  | 0   |
| Nebraska             | 2003 | NO   | NA  | NA  | 0  | 0   |
| Nevada               | 2003 | NO   | NA  | NA  | 0  | 0   |
| New Hampshire        | 2003 | NO   | NA  | NA  | 0  | 0   |
| New Jersey           | 2003 | YES  | YES   | YES   | 0  | 0   |
| New Mexico           | 2003 | YES  | YES   | NO  | 0  | 0   |
| New York             | 2003 | YES  | YES   | YES   | 0  | 0   |
| North Carolina       | 2003 | NO   | NA  | NA  | 0  | 0   |
| North Dakota         | 2003 | NO   | NA  | NA  | 0  | 0   |
| Ohio                 | 2003 | NO   | NA  | NA  | 0  | 0   |
| Oklahoma             | 2003 | YES  | YES   | YES   | 0  | 0   |
| Oregon               | 2003 | NO   | NA  | NA  | 0  | 0   |
| Pennsylvania         | 2003 | YES  | NO  | YES   | 0  | 0   |
| Rhode Island         | 2003 | NO   | NO  | NO  | 0  | 0   |
| South Carolina       | 2003 | YES  | YES   | YES   | 40,720,025   | 38,271,766  |
| South Dakota         | 2003 | YES  | NO  | YES   | 0  | 0   |
| Tennessee            | 2003 | NO   | NA  | NA  | 0  | 0   |
| Texas                | 2003 | YES  | YES   | YES   | 299,483,059  | 16,201,541  |

See notes at end of table.

**Appendix F. Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002–03

|                          |      | 1.a  | 1.b   | 1.c   | 1.d.a  | 1.d.b   |
|--------------------------|------|--|---|---|--|---|
| State                    | Year | Do you receive Direct Program Support monies from the state? | Do you include Direct Program Support monies in the Revenue section of your NPEFS report? | Are you able to report Direct Program Support amounts in their appropriate Expenditure functions? | Direct Program Support: Textbooks for public school children | Direct Program Support: Transportation for public school children |
| Utah                     | 2003 | NO   | NA  | NA  | 0  | 0   |
| Vermont                  | 2003 | YES  | YES   | YES   | 0  | 0   |
| Virginia                 | 2003 | NO   | NA  | NA  | 0  | 0   |
| Washington               | 2003 | NO   | NA  | NA  | 0  | 0   |
| West Virginia            | 2003 | —  | —   | —   | —  | —   |
| Wisconsin                | 2003 | YES  | NO  | YES   | 0  | 0   |
| Wyoming                  | 2003 | NO   | NA  | NA  | 0  | 0   |
| American Samoa           | 2003 | NO   | NA  | NA  | 0  | 0   |
| Guam                     | 2003 | —  | —   | —   | —  | —   |
| Northern Mariana Islands | 2003 | YES  | YES   | YES   | 0  | 0   |
| Puerto Rico              | 2003 | NO   | NA  | NA  | 0  | 0   |
| Virgin Islands           | 2003 | —  | —   | —   | —  | —   |

— No response from state/territory.

NA Not applicable to state/territory.



## Appendix F. Data Plan Responses

### Common Core of Data, State Finance Survey: 2002–03

|                      |      | 1.d.b(p)   | 1.d.c   | 1.d.c(p)  | 1.d.d   | 1.d.e  | 1.d.e(p)   |
|----------------------|------|--|---|---|---|--|--|
| State                | Year | Direct Program Support: Transportation for public school children (Property) | Direct Program Support: Employee benefits for public school employees | Direct Program Support: Employee Public School Employees (Property) | Direct Program Support: Private school students | Direct Program Support: Public school students | Direct Program Support: Public school students (Program names) |
| Alabama              | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| Alaska               | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| Arizona              | 2003 | —  | —   | —   | —   | —  | —  |
| Arkansas             | 2003 | 0  | 4,382,105   | 0   | 0   | 20,559,175                                     | —  |
| California           | 2003 | 0  | 905,123,275   | 0   | 0   | 0  | —  |
| Colorado             | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| Connecticut          | 2003 | 0  | 224,721,939   | 0   | 20,889,939                                      | 274,774,112                                    | —  |
| Delaware             | 2003 | 0  | 0   | 0   | 3,294,160                                       | 0  | —  |
| District of Columbia | 2003 | 0  | 56,532,000  | 0   | 0   | 0  | —  |
| Florida              | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| Georgia              | 2003 | 0  | 123,143,822   | 0   | 0   | 17,732,042                                     | (Note) <sup>1</sup>  |
| Hawaii               | 2003 | 0  | 0   | 0   | 124,617   | 0  | —  |
| Idaho                | 2003 | 0  | 1,173,422   | 0   | 0   | 2,371,234                                      | —  |
| Illinois             | 2003 | 0  | 849,366,968   | 0   | 0   | 121,361,317                                    | —  |
| Indiana              | 2003 | 0  | 502,000,000   | 0   | 0   | 93,395,447                                     | —  |
| Iowa                 | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| Kansas               | 2003 | 0  | 104,079,368   | 0   | 0   | 0  | (Note) <sup>2</sup>  |
| Kentucky             | 2003 | 0  | 540,449,265   | 0   | 0   | 17,433,204                                     | (Note) <sup>3</sup>  |
| Louisiana            | 2003 | 0  | 0   | 0   | 0   | 72,940,254                                     | (Note) <sup>4</sup>  |
| Maine                | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| Maryland             | 2003 | 0  | 354,543,785   | 0   | 0   | 0  | —  |
| Massachusetts        | 2003 | 0  | 832,046,321   | 0   | 69,384,518                                      | 0  | —  |
| Michigan             | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| Minnesota            | 2003 | 0  | 0   | 0   | 0   | 43,556,693                                     | (Note) <sup>5</sup>  |
| Mississippi          | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| Missouri             | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| Montana              | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| Nebraska             | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| Nevada               | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| New Hampshire        | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| New Jersey           | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| New Mexico           | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| New York             | 2003 | 0  | 0   | 0   | 0   | 91,316,156                                     | —  |
| North Carolina       | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| North Dakota         | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| Ohio                 | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| Oklahoma             | 2003 | 0  | 33,844,291  | 0   | 0   | 100,481,325                                    | (Note) <sup>6</sup>  |
| Oregon               | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| Pennsylvania         | 2003 | 0  | 0   | 0   | 16,945,164                                      | 0  | —  |
| Rhode Island         | 2003 | 0  | 0   | 0   | 0   | 0  | —  |
| South Carolina       | 2003 | 8,000,000  | 0   | 0   | 0   | 0  | —  |
| South Dakota         | 2003 | 0  | 0   | 0   | 0   | 8,469,021                                      | (Note) <sup>7</sup>  |
| Tennessee            | 2003 | 0  | 0   | 0   | 0   | 0  | —  |

See notes at end of table.

## Appendix F. Data Plan Responses

### Common Core of Data, State Finance Survey: 2002–03

|                          |      | 1.d.b(p)   | 1.d.c   | 1.d.c(p)   | 1.d.d   | 1.d.e  | 1.d.e(p)   |
|--------------------------|------|--|---|--|---|--|--|
| State                    | Year | Direct Program Support: Transportation for public school children (Property) | Direct Program Support: Employee benefits for public school employees | Direct Program Support: Employee benefits for Public School Employees (Property) | Direct Program Support: Private school students | Direct Program Support: Public school students | Direct Program Support: Public school students (Program names) |
| Texas                    | 2003 | 0  | 1,059,405,022   | 0  | 0   | 0  | —  |
| Utah                     | 2003 | 0  | 0   | 0  | 0   | 0  | —  |
| Vermont                  | 2003 | 0  | 20,446,282  | 0  | 0   | 0  | —  |
| Virginia                 | 2003 | 0  | 0   | 0  | 0   | 0  | —  |
| Washington               | 2003 | 0  | 0   | 0  | 0   | 0  | —  |
| West Virginia            | 2003 | —  | —   | —  | —   | —  | —  |
| Wisconsin                | 2003 | 0  | 0   | 0  | 88,622,132                                      | 0  | (Note) <sup>8</sup>  |
| Wyoming                  | 2003 | 0  | 0   | 0  | 0   | 0  | —  |
| American Samoa           | 2003 | 0  | 0   | 0  | 0   | 0  | —  |
| Guam                     | 2003 | —  | —   | —  | —   | —  | —  |
| Northern Mariana Islands | 2003 | 0  | 0   | 0  | 736   | 952,090  | (Note) <sup>9</sup>  |
| Puerto Rico              | 2003 | 0  | 0   | 0  | 0   | 0  | —  |
| Virgin Islands           | 2003 | —  | —   | —  | —   | —  | —  |

— No response from state/territory.

NA Not applicable to state/territory.

<sup>1</sup> Academy for the Blind, schools for the deaf.

<sup>2</sup> Kansas Public Employees Retirement System (KPERs).

<sup>3</sup> State-operated secondary vocational schools.

<sup>4</sup> LA School for the Visually Impaired - 5,777,977; LA School for the Deaf - 15,710,613; LA Special Education Center - 8,121,841; LA School for Math, Science & Arts - 7,222,002; New Orleans Center for Creative Arts/Riverfront - 4,349,042; Special School District #1 & #2 - 21,773,759; Dept. of Corrections (Swanson, Jetson & Bridge City) - 7,994,915; Northwood Preparatory Charter School - 1,702,911; St. Landry Charter School - 135,897; Tensas Charter School - 151,297.

<sup>5</sup> Programs for correctional inmates, arts school attendees, tribal schools, etc.

<sup>6</sup> Psychometrist services, technology services, commodities.

<sup>7</sup> Wiring/Connecting the Schools.

<sup>8</sup> Milwaukee Choice.

<sup>9</sup> Utilities.

**Appendix F. Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002–03

| State                | Year | 1.d.e(s)<br>Direct<br>Program<br>Support:<br>Public<br>school<br>students<br>(Property) | 2.a<br>Does your<br>state have<br>charter<br>schools? | 2.b<br>Your state's charter<br>schools are: | 2.c<br>Are your<br>state's<br>charter<br>schools<br>included in<br>your<br>NPEFS<br>report and F<br>33 data? | 2.d<br>For charter schools within LEAs, are<br>school finance ADA data included within<br>the LEA data? |
|----------------------|------|---|---|---|--|---|
| Alabama              | 2003 | 0   | NO  | NA  | NA   | NA  |
| Alaska               | 2003 | 0   | YES   | Part of an existing LEA                     | YES  | Yes, the data are included  |
| Arizona              | 2003 | —   | —   | —   | —  | —   |
| Arkansas             | 2003 | 4,722   | YES   | Part of an existing LEA                     | YES  | No, the data are reported separately  |
| California           | 2003 | 0   | YES   | Some of both types                          | YES  | Yes, the data are included  |
| Colorado             | 2003 | 0   | YES   | Part of an existing LEA                     | YES  | Yes, the data are included  |
| Connecticut          | 2003 | 8,902,531   | YES   | A separate entity                           | YES  | NA  |
| Delaware             | 2003 | 0   | YES   | A separate entity                           | YES  | NA  |
| District of Columbia | 2003 | 0   | YES   | Part of an existing LEA                     | NO <sup>10</sup>   | No, the data are reported separately  |
| Florida              | 2003 | 0   | YES   | Part of an existing LEA                     | YES  | Yes, the data are included  |
| Georgia              | 2003 | 0   | YES   | Some of both types                          | NO <sup>11</sup>   | Some of both <sup>18</sup>  |
| Hawaii               | 2003 | 0   | YES   | Part of an existing LEA                     | YES  | Yes, the data are included  |
| Idaho                | 2003 | 0   | YES   | Part of an existing LEA                     | YES  | No, the data are reported separately  |
| Illinois             | 2003 | 0   | YES   | Some of both types                          | NO <sup>12</sup>   | Yes, the data are included  |
| Indiana              | 2003 | 0   | YES   | A separate entity                           | YES  | NA  |
| Iowa                 | 2003 | 0   | NO  | NA  | NA   | NA  |
| Kansas               | 2003 | 0   | YES   | Part of an existing LEA                     | YES  | Yes, the data are included  |
| Kentucky             | 2003 | 0   | NO  | NA  | NA   | NA  |
| Louisiana            | 2003 | 0   | YES   | Some of both types                          | NO <sup>13</sup>   | Yes, the data are included  |
| Maine                | 2003 | 0   | NO  | NA  | NA   | NA  |
| Maryland             | 2003 | 0   | YES   | Part of an existing LEA                     | YES  | Yes, the data are included  |
| Massachusetts        | 2003 | 0   | YES   | Some of both types                          | YES <sup>14</sup>  | Some of both <sup>19</sup>  |
| Michigan             | 2003 | 0   | YES   | A separate entity                           | YES  | No, the data are reported separately  |
| Minnesota            | 2003 | 0   | YES   | A separate entity                           | YES  | NA  |
| Mississippi          | 2003 | 0   | YES   | Part of an existing LEA                     | YES  | Yes, the data are included  |
| Missouri             | 2003 | 0   | YES   | Part of an existing LEA                     | YES  | Yes, the data are included  |
| Montana              | 2003 | 0   | NO  | NA  | NA   | NA  |
| Nebraska             | 2003 | 0   | NO  | NA  | NA   | NA  |
| Nevada               | 2003 | 0   | YES   | Part of an existing LEA                     | YES  | No, the data are reported separately  |
| New Hampshire        | 2003 | 0   | NO  | NA  | NA   | NA  |
| New Jersey           | 2003 | 0   | YES   | A separate entity                           | YES  | NA  |
| New Mexico           | 2003 | 0   | YES   | Part of an existing LEA                     | YES  | Some of both <sup>20</sup>  |
| New York             | 2003 | 0   | YES   | Some of both types                          | NO <sup>15</sup>   | No, the data are reported separately <sup>21</sup>  |
| North Carolina       | 2003 | 0   | YES   | A separate entity                           | YES  | NA  |
| North Dakota         | 2003 | 0   | NO  | NA  | NA   | NA  |
| Ohio                 | 2003 | 0   | YES   | Some of both types                          | YES  | No, the data are reported separately  |
| Oklahoma             | 2003 | 0   | YES   | Part of an existing LEA                     | YES  | Some of both <sup>22</sup>  |
| Oregon               | 2003 | 0   | YES   | Part of an existing LEA                     | YES  | Yes, the data are included  |
| Pennsylvania         | 2003 | 0   | YES   | A separate entity                           | YES  | NA  |
| Rhode Island         | 2003 | 0   | YES   | Some of both types                          | NO <sup>16</sup>   | Yes, the data are included  |
| South Carolina       | 2003 | 0   | YES   | Part of an existing LEA                     | YES  | Yes, the data are included  |
| South Dakota         | 2003 | 281,136   | NO  | NA  | NA   | NA  |

See notes at end of table.

**Appendix F. Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002–03

|                          | 1.d.e(s) | 2.a   | 2.b                                   | 2.c                               | 2.d   |
|--------------------------|----------|---|---------------------------------------|-----------------------------------|---|
| State                    | Year     | Direct Program Support: Public school students (Property) | Does your state have charter schools? | Your state's charter schools are: | Are your state's charter schools included in your NPEFS report and F-33 data?<br>For charter schools within LEAs, are school finance ADA data included within the LEA data? |
| Tennessee                | 2003     | 0   | NO                                    | NA                                | NA  |
| Texas                    | 2003     | 0   | YES                                   | A separate entity                 | YES   |
| Utah                     | 2003     | 0   | YES                                   | Some of both types                | YES   |
| Vermont                  | 2003     | 0   | NO                                    | NA                                | NA  |
| Virginia                 | 2003     | 0   | YES                                   | Part of an existing LEA           | YES   |
| Washington               | 2003     | 0   | NO                                    | NA                                | NA  |
| West Virginia            | 2003     | —   | —                                     | —                                 | —   |
| Wisconsin                | 2003     | 0   | YES                                   | Some of both types                | NO <sup>17</sup>  |
| Wyoming                  | 2003     | 0   | YES                                   | Part of an existing LEA           | YES   |
| American Samoa           | 2003     | 0   | NO                                    | NA                                | NA  |
| Guam                     | 2003     | —   | —                                     | —                                 | —   |
| Northern Mariana Islands | 2003     | 0   | NO                                    | NA                                | NA  |
| Puerto Rico              | 2003     | 0   | NO                                    | NA                                | NA  |
| Virgin Islands           | 2003     | —   | —                                     | —                                 | —   |

— No response from state/territory.

NA Not applicable to state/territory.

<sup>10</sup> Charter schools need training and technical assistance to complete the NPEFS survey. Training has been tentatively scheduled and we will consider including charter schools in survey upon completion of training.

<sup>11</sup> Will e-mail explanation

<sup>12</sup> The two charter schools are organized as state charter schools. Their data are reported to and collected by the state attorney general's office, not the state education agency.

<sup>13</sup> Charter schools are included in NPEFS and ADA. F-33 reports only mainframe data; charter data are not reported via mainframe.

<sup>14</sup> Charter school expenditures are not included in the various functional categories, but the tuition districts pay to them (accounting for all or most of their spending) does appear on the reports.

<sup>15</sup> Charter school data/enrollment are filed with the Charter School unit of the NY State Education Department.

<sup>16</sup> We do not have data on separate entities. Data will be provided on FY 2004 survey.

<sup>17</sup> We have three chartering entities that do not report data to us: UW-Milwaukee, City of Milwaukee, and UW-Parkside.

<sup>18</sup> Will e-mail explanation

<sup>19</sup> The tuition paid by the district to in-district Horace Mann charter schools is included in the finance data as tuition to MA schools but the membership and ADA are not included.

<sup>20</sup> F-33 data are reported separately while NPEFS data are reported state-wide.

<sup>21</sup> Charter school data/enrollment are filed with the Charter School unit of the NY State Education Department.

<sup>22</sup> Some direct federal dollars do not go through the LEA. The charter schools report to us individually.

## Appendix F. Data Plan Responses

Common Core of Data, State Finance Survey: 2002–03

| State                | Year | 2.e  | 2.f   | 2.g   |
|----------------------|------|--|---|---|
|                      |      | For charter schools within LEAs, does your accounting system provide a means for the LEA to report finance activity for these units? | For charter schools separate from LEAs, how are the data collected? | For charter schools separate from LEAs, do these charters use your state's financial accounting and reporting system? |
| Alabama              | 2003 | NA   | NA  | NA  |
| Alaska               | 2003 | NO <sup>23</sup>   | NA  | NA  |
| Arizona              | 2003 | —  | —   | —   |
| Arkansas             | 2003 | YES  | NA  | NA  |
| California           | 2003 | NO   | Similar to a "traditional" LEA                                      | NO  |
| Colorado             | 2003 | YES  | NA  | NA  |
| Connecticut          | 2003 | NA   | Similar to a "traditional" LEA                                      | YES   |
| Delaware             | 2003 | NA   | Similar to a "traditional" LEA                                      | YES   |
| District of Columbia | 2003 | NO <sup>24</sup>   | NA  | NA  |
| Florida              | 2003 | YES  | NA  | NA  |
| Georgia              | 2003 | YES  | Different from a "traditional" LEA <sup>32</sup>                    | NO <sup>40</sup>  |
| Hawaii               | 2003 | YES  | NA  | NA  |
| Idaho                | 2003 | NA   | NA  | NA  |
| Illinois             | 2003 | NO   | Different from a "traditional" LEA <sup>33</sup>                    | NO <sup>41</sup>  |
| Indiana              | 2003 | NA   | Similar to a "traditional" LEA                                      | YES   |
| Iowa                 | 2003 | NA   | NA  | NA  |
| Kansas               | 2003 | YES  | NA  | NA  |
| Kentucky             | 2003 | NA   | NA  | NA  |
| Louisiana            | 2003 | YES <sup>25</sup>  | Similar to a "traditional" LEA <sup>34</sup>                        | YES <sup>42</sup>   |
| Maine                | 2003 | NA   | NA  | NA  |
| Maryland             | 2003 | YES  | NA  | NA  |
| Massachusetts        | 2003 | NO   | Different from a "traditional" LEA <sup>35</sup>                    | NO <sup>43</sup>  |
| Michigan             | 2003 | NA   | Similar to a "traditional" LEA                                      | YES   |
| Minnesota            | 2003 | NA   | Similar to a "traditional" LEA                                      | YES   |
| Mississippi          | 2003 | YES  | NA  | NA  |
| Missouri             | 2003 | NO <sup>26</sup>   | NA  | NA  |
| Montana              | 2003 | NA   | NA  | NA  |
| Nebraska             | 2003 | NA   | NA  | NA  |
| Nevada               | 2003 | YES  | NA  | NA  |
| New Hampshire        | 2003 | NA   | NA  | NA  |
| New Jersey           | 2003 | NA   | Similar to a "traditional" LEA                                      | YES   |
| New Mexico           | 2003 | NO <sup>27</sup>   | NA  | NA  |
| New York             | 2003 | NO <sup>28</sup>   | Different from a "traditional" LEA <sup>36</sup>                    | NO <sup>44</sup>  |
| North Carolina       | 2003 | NA   | Similar to a "traditional" LEA                                      | YES <sup>45</sup>   |
| North Dakota         | 2003 | NA   | NA  | NA  |
| Ohio                 | 2003 | YES  | Similar to a "traditional" LEA                                      | YES   |
| Oklahoma             | 2003 | YES  | Different from a "traditional" LEA <sup>37</sup>                    | YES   |
| Oregon               | 2003 | YES <sup>29</sup>  | NA  | NA  |
| Pennsylvania         | 2003 | NA   | Similar to a "traditional" LEA                                      | YES   |
| Rhode Island         | 2003 | YES  | Similar to a "traditional" LEA <sup>38</sup>                        | YES <sup>46</sup>   |
| South Carolina       | 2003 | YES  | NA  | NA  |
| South Dakota         | 2003 | NA   | NA  | NA  |
| Tennessee            | 2003 | NA   | NA  | NA  |
| Texas                | 2003 | NA   | Similar to a "traditional" LEA                                      | YES   |
| Utah                 | 2003 | YES  | Similar to a "traditional" LEA                                      | YES   |

See notes at end of table.

## Appendix F. Data Plan Responses

Common Core of Data, State Finance Survey: 2002–03

| State                    | Year | 2.e<br>For charter schools within LEAs, does your accounting system provide a means for the LEA to report finance activity for these units? | 2.f<br>For charter schools separate from LEAs, how are the data collected? | 2.g<br>For charter schools separate from LEAs, do these charters use your state's financial accounting and reporting system? |
|--------------------------|------|---|--|--|
| Vermont                  | 2003 | NA  | NA   | NA   |
| Virginia                 | 2003 | NO <sup>30</sup>  | NA   | NA   |
| Washington               | 2003 | NA  | NA   | NA   |
| West Virginia            | 2003 | —   | —  | —  |
| Wisconsin                | 2003 | NO <sup>31</sup>  | Different from a "traditional" LEA <sup>39</sup>                           | NO <sup>47</sup>   |
| Wyoming                  | 2003 | YES   | NA   | NA   |
| American Samoa           | 2003 | NA  | NA   | NA   |
| Guam                     | 2003 | —   | —  | —  |
| Northern Mariana Islands | 2003 | NA  | NA   | NA   |
| Puerto Rico              | 2003 | NA  | NA   | NA   |
| Virgin Islands           | 2003 | —   | —  | —  |

— No response from state/territory.

NA Not applicable to state/territory.

<sup>23</sup> Alaska does not collect school level financial data; the charter school financial data are included w/district totals.

<sup>24</sup> Each charter school has its own accounting system. We are considering letting each charter school complete the survey and combine their data using spreadsheet software (e.g., Excel).

<sup>25</sup> LEAs report data for charter schools through the AFR mainframe reporting; LEAs with charter schools also provide AFR data through Excel spreadsheets for the individual charter schools.

<sup>26</sup> The charter school submits a separate financial report. The state aggregates the charter data to the LEA.

<sup>27</sup> Charter schools report separately.

<sup>28</sup> Charter school data/enrollment are filed with the Charter School unit of the NY State Education Department.

<sup>29</sup> LEA expenditures for charter schools are reported under the "Instruction" function and "Contracted Services" object.

<sup>30</sup> School divisions report charter school data combined with all other school data. It is not possible to break out the data corresponding to charter schools.

<sup>31</sup> We do not collect a school's finance activity separately. It is included in the district's numbers.

<sup>32</sup> Will e-mail explanation.

<sup>33</sup> State-operated. Data are collected by the state attorney general's office.

<sup>34</sup> LEAs report data via the AFR mainframe system whereas charter schools report the same data on Excel spreadsheets.

<sup>35</sup> Tuition to charter schools is reported on the End of Year Pupil and Financial Report (EOYPFR). Pupil data are reported as tuitioned out on the End of Year Report (EOYRPT).

<sup>36</sup> Charter school financial data are filed with the Charter School unit of the NY State Education Department. Revenue and expenditure categories are much more limited.

<sup>37</sup> Charter schools report the expenditures, the LEA reports the revenues, and the data are merged. All data are in the same format.

<sup>38</sup> Starting in FY 2004.

<sup>39</sup> We have three chartering entities that do not report data to us: UW-Milwaukee, City of Milwaukee, and UW-Parkside.

<sup>40</sup> Will e-mail explanation.

<sup>41</sup> State-operated. Data are collected by the state attorney general's office.

<sup>42</sup> LEAs report data via the AFR mainframe system whereas charter schools report the same data on Excel spreadsheets.

<sup>43</sup> An audit report in the late 1990's recommended that charter schools not be required to report in End of Year Report (EOYRPT) format.

<sup>44</sup> Charter school financial data are filed with the Charter School unit of the NY State Education Department. Revenue and expenditure categories are much more limited.

<sup>45</sup> But not very proficiently.

<sup>46</sup> Starting in FY 2004.

<sup>47</sup> We have three chartering entities that do not report data to us: UW-Milwaukee, City of Milwaukee, and UW-Parkside.

## Appendix F. Data Plan Responses

Common Core of Data, State Finance Survey: 2002–03

|                      |      | 3.a   | 3.b  | 3.c  | 3.d   | 4.a   |
|----------------------|------|---|--|--|---|---|
| State                | Year | Can you report<br>teacher salaries by<br>program? | Can you get<br>teacher salary<br>data from your<br>accounting<br>system? | Can you get<br>teacher salary<br>data from your<br>payroll system? | Will you be able to<br>report teacher<br>salaries (by<br>program) in the FY<br>2004 data<br>collection? | Can you track<br>federal revenues<br>that are<br>transferred from<br>one program into<br>another? |
| Alabama              | 2003 | YES   | YES  | NO   | YES   | YES   |
| Alaska               | 2003 | NO  | NO   | NO   | NO  | NO  |
| Arizona              | 2003 | —   | —  | —  | —   | —   |
| Arkansas             | 2003 | NO  | NO   | NO   | NO  | YES   |
| California           | 2003 | YES   | YES  | NO   | YES   | NO  |
| Colorado             | 2003 | NO  | NO   | NO   | NO  | YES   |
| Connecticut          | 2003 | NO  | NO   | NO   | NO  | NO  |
| Delaware             | 2003 | YES   | NO   | YES  | YES   | NO  |
| District of Columbia | 2003 | YES   | YES  | YES  | YES   | YES   |
| Florida              | 2003 | NO  | NO   | NO   | NO  | YES   |
| Georgia              | 2003 | YES   | YES  | YES  | YES   | YES   |
| Hawaii               | 2003 | YES   | YES  | YES  | YES   | YES   |
| Idaho                | 2003 | —   | —  | —  | —   | NO  |
| Illinois             | 2003 | NO  | NO   | NO   | NO  | NO  |
| Indiana              | 2003 | YES   | YES  | NO   | YES   | YES   |
| Iowa                 | 2003 | NO  | NO   | NO   | NO  | NO  |
| Kansas               | 2003 | NO  | NO   | NO   | NO  | YES   |
| Kentucky             | 2003 | YES   | YES  | YES  | YES   | YES   |
| Louisiana            | 2003 | YES   | YES  | NO   | YES   | NO  |
| Maine                | 2003 | YES   | YES  | YES  | YES   | NO  |
| Maryland             | 2003 | NO  | NO   | NO   | NO  | YES   |
| Massachusetts        | 2003 | YES   | YES  | NO   | YES   | YES   |
| Michigan             | 2003 | NO  | NO   | NO   | NO  | NO  |
| Minnesota            | 2003 | YES   | YES  | NO   | YES   | NO  |
| Mississippi          | 2003 | YES   | YES  | NO   | YES   | NO  |
| Missouri             | 2003 | NO  | NO   | NO   | NO  | YES   |
| Montana              | 2003 | NO  | NO   | NO   | NO  | NO  |
| Nebraska             | 2003 | NO  | NO   | NO   | NO  | NO  |
| Nevada               | 2003 | NO  | NO   | NO   | NO  | NO  |
| New Hampshire        | 2003 | YES   | YES  | NO   | YES   | NO  |
| New Jersey           | 2003 | YES   | YES  | NO   | YES   | NO  |
| New Mexico           | 2003 | YES   | YES  | NO   | YES   | YES   |
| New York             | 2003 | NO  | NO   | NO   | NO  | NO  |
| North Carolina       | 2003 | NO  | NO   | NO   | NO  | YES   |
| North Dakota         | 2003 | YES   | YES  | NO   | YES   | YES   |
| Ohio                 | 2003 | NO  | NO   | NO   | NO  | YES   |
| Oklahoma             | 2003 | YES   | YES  | YES  | YES   | YES   |
| Oregon               | 2003 | NO  | NO   | NO   | NO  | NO  |
| Pennsylvania         | 2003 | NO  | NO   | NO   | NO  | NO  |
| Rhode Island         | 2003 | YES   | YES  | NO   | YES   | NO  |
| South Carolina       | 2003 | YES   | YES  | YES  | YES   | NO  |
| South Dakota         | 2003 | NO  | NO   | NO   | NO  | YES   |
| Tennessee            | 2003 | YES   | YES  | NO   | YES   | YES   |
| Texas                | 2003 | NO  | NO   | YES  | NO  | NO  |

See notes at end of table.

## Appendix F. Data Plan Responses

Common Core of Data, State Finance Survey: 2002–03

|                          | 3.a  | 3.b   | 3.c  | 3.d  | 4.a   |   |
|--------------------------|------|---|--|--|---|---|
| State                    | Year | Can you report<br>teacher salaries by<br>program? | Can you get<br>teacher salary<br>data from your<br>accounting<br>system? | Can you get<br>teacher salary<br>data from your<br>payroll system? | Will you be able to<br>report teacher<br>salaries (by<br>program) in the FY<br>2004 data<br>collection? | Can you track<br>federal revenues<br>that are<br>transferred from<br>one program into<br>another? |
| Utah                     | 2003 | YES   | YES  | NO   | YES   | NO  |
| Vermont                  | 2003 | YES   | NO   | NO   | YES   | YES   |
| Virginia                 | 2003 | YES   | YES  | NO   | YES   | NO  |
| Washington               | 2003 | YES   | YES  | NO   | YES   | NO  |
| West Virginia            | 2003 | —   | —  | —  | —   | —   |
| Wisconsin                | 2003 | NO  | NO   | NO   | NO  | NO  |
| Wyoming                  | 2003 | YES   | YES  | NO   | YES   | NO  |
| American Samoa           | 2003 | YES   | YES  | YES  | YES   | YES   |
| Guam                     | 2003 | —   | —  | —  | —   | —   |
| Northern Mariana Islands | 2003 | YES   | YES  | YES  | YES   | YES   |
| Puerto Rico              | 2003 | YES   | NO   | YES  | YES   | YES   |
| Virgin Islands           | 2003 | —   | —  | —  | —   | —   |

— No response from state/territory.

NA Not applicable to state/territory.



**Appendix F. Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002–03

|                      | 4.b  | 5.a.1   | 5.a.2  | 5.a.3   | 5.b  |   |
|----------------------|------|---|--|---|--|---|
| State                | Year | Can you report expenditures from the initial federal allocation only in the "Exclusions" section of the NPEFS survey? | Are you including revenues and expenditures for incarcerated students? | Are you including revenues and expenditures for homebound students? | Are you including revenues and expenditures for special education students receiving education services in private facilities? | If you are including revenues and expenditures for the students referenced in (5.a), are you including those students in your ADA figure? |
| Alabama              | 2003 | NO  | NO   | YES   | NO   | NO  |
| Alaska               | 2003 | YES   | YES  | YES   | YES  | YES   |
| Arizona              | 2003 | —   | —  | —   | —  | —   |
| Arkansas             | 2003 | YES   | YES  | YES   | NO   | YES   |
| California           | 2003 | NO  | YES  | YES   | YES  | YES   |
| Colorado             | 2003 | NO  | YES  | YES   | YES  | YES   |
| Connecticut          | 2003 | NO  | NO   | YES   | YES  | YES   |
| Delaware             | 2003 | NO  | NO   | YES   | YES  | YES   |
| District of Columbia | 2003 | YES   | YES  | YES   | YES  | YES   |
| Florida              | 2003 | YES   | YES  | YES   | YES  | YES   |
| Georgia              | 2003 | NO  | NO   | YES   | NO   | YES   |
| Hawaii               | 2003 | YES   | NO   | NO  | YES  | YES   |
| Idaho                | 2003 | NO  | —  | —   | —  | —   |
| Illinois             | 2003 | NO  | NO   | YES   | NO   | YES   |
| Indiana              | 2003 | YES   | NO   | NO  | YES  | YES   |
| Iowa                 | 2003 | YES   | YES  | YES   | YES  | YES   |
| Kansas               | 2003 | YES   | YES  | YES   | YES  | YES   |
| Kentucky             | 2003 | YES   | YES  | YES   | YES  | YES   |
| Louisiana            | 2003 | YES   | YES  | YES   | NO   | YES   |
| Maine                | 2003 | NO  | NO   | NO  | YES  | YES   |
| Maryland             | 2003 | YES   | NO   | NO  | YES  | NO  |
| Massachusetts        | 2003 | YES   | NO   | YES   | YES  | NO  |
| Michigan             | 2003 | YES   | —  | —   | —  | YES   |
| Minnesota            | 2003 | YES   | YES  | YES   | YES  | YES   |
| Mississippi          | 2003 | YES   | NO   | YES   | YES  | NO  |
| Missouri             | 2003 | YES   | NO   | YES   | YES  | YES   |
| Montana              | 2003 | YES   | YES  | YES   | YES  | YES   |
| Nebraska             | 2003 | NO  | NO   | YES   | YES  | YES   |
| Nevada               | 2003 | YES   | YES  | YES   | NO   | YES   |
| New Hampshire        | 2003 | NO  | NO   | NO  | YES  | NO  |
| New Jersey           | 2003 | YES   | NO   | YES   | YES  | YES   |
| New Mexico           | 2003 | NO  | NO   | NO  | NO   | YES   |
| New York             | 2003 | NO  | YES  | YES   | YES  | YES   |
| North Carolina       | 2003 | NO  | NO   | YES   | YES  | YES   |
| North Dakota         | 2003 | NO  | NO   | YES   | YES  | NO  |
| Ohio                 | 2003 | YES   | YES  | YES   | YES  | YES   |
| Oklahoma             | 2003 | YES   | NO   | NO  | NO   | YES   |
| Oregon               | 2003 | YES   | YES  | YES   | YES  | YES   |
| Pennsylvania         | 2003 | YES   | YES  | YES   | YES  | YES   |
| Rhode Island         | 2003 | YES   | NO   | YES   | YES  | YES   |
| South Carolina       | 2003 | YES   | NO   | NO  | NO   | YES   |

See notes at end of table.

**Appendix F. Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002–03

|                          |      | 4.b   | 5.a.1  | 5.a.2   | 5.a.3  | 5.b   |
|--------------------------|------|---|--|---|--|---|
| State                    | Year | Can you report expenditures from the initial federal allocation only in the "Exclusions" section of the NPEFS survey? | Are you including revenues and expenditures for incarcerated students? | Are you including revenues and expenditures for homebound students? | Are you including revenues and expenditures for special education students receiving education services in private facilities? | If you are including revenues and expenditures for the students referenced in (5.a), are you including those students in your ADA figure? |
| South Dakota             | 2003 | NO  | NO   | YES   | YES  | YES   |
| Tennessee                | 2003 | YES   | NO   | YES   | YES  | YES   |
| Texas                    | 2003 | YES   | YES  | YES   | YES  | YES   |
| Utah                     | 2003 | YES   | YES  | YES   | NO   | YES   |
| Vermont                  | 2003 | YES   | NO   | YES   | YES  | YES   |
| Virginia                 | 2003 | YES   | YES  | YES   | YES  | YES   |
| Washington               | 2003 | YES   | YES  | YES   | YES  | NO  |
| West Virginia            | 2003 | —   | —  | —   | —  | —   |
| Wisconsin                | 2003 | NO  | YES  | YES   | YES  | YES   |
| Wyoming                  | 2003 | NO  | NO   | YES   | YES  | YES   |
| American Samoa           | 2003 | YES   | YES  | NO  | NO   | NO  |
| Guam                     | 2003 | —   | —  | —   | —  | —   |
| Northern Mariana Islands | 2003 | YES   | NO   | NO  | YES  | YES   |
| Puerto Rico              | 2003 | NO  | YES  | NO  | YES  | YES   |
| Virgin Islands           | 2003 | —   | —  | —   | —  | —   |

— No response from state/territory.

NA Not applicable to state/territory.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03**

**Imputation Flags**

|     |  |
|-----|--|
| R = | As reported by the state                               |
| A = | Adjustment   |
| I = | Imputed based on a method other than prior year's data |
| T = | Total based on sum of internal or external detail      |
| C = | Combined with data provided elsewhere by the state     |

**IR1A - Local Revenue Property Tax**

| IR1A | Frequency | Percent | Cumulative frequency | Cumulative percent |
|------|-----------|---------|----------------------|--------------------|
| R    | 56        | 100.0   | 56                   | 100.0              |

**IR1B - Local Revenue Non Property Tax**

| IR1B | Frequency | Percent | Cumulative frequency | Cumulative percent |
|------|-----------|---------|----------------------|--------------------|
| R    | 56        | 100.0   | 56                   | 100.0              |

**IR1C - Local Revenue Local Govt Property Tax**

| IR1C | Frequency | Percent | Cumulative frequency | Cumulative percent |
|------|-----------|---------|----------------------|--------------------|
| A    | 2         | 3.6     | 2                    | 3.6                |
| R    | 54        | 96.4    | 56                   | 100.0              |

**IR1D - Local Revenue Local Govt Non Property Tax**

| IR1D | Frequency | Percent | Cumulative frequency | Cumulative percent |
|------|-----------|---------|----------------------|--------------------|
| A    | 2         | 3.6     | 2                    | 3.6                |
| R    | 54        | 96.4    | 56                   | 100.0              |

**IR1E - Local Revenue Individual Tuition**

| IR1E | Frequency     | Percent | Cumulative frequency | Cumulative percent |
|------|---------------|---------|----------------------|--------------------|
| A    | INSTR EXP EMP | 3.6     | 2                    | 3.6                |
| R    | 54            | 96.4    | 56                   | 100.0              |

**IR1F - Local Revenue Tuition from LEA's**

| IR1F | Frequency | Percent | Cumulative frequency | Cumulative percent |
|------|-----------|---------|----------------------|--------------------|
| A    | 1         | 1.8     | 1                    | 1.8                |
| R    | 55        | 98.2    | 56                   | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IR1G - Local Revenue Transportation fees from Individuals**

| IR1G | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| A    | 1         | 1.8     | 1                       | 1.8                |
| R    | 55        | 98.2    | 56                      | 100.0              |

**IR1H - Local Revenue Transportation Fee LEA's**

| IR1H | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| A    | 1         | 1.8     | 1                       | 1.8                |
| R    | 55        | 98.2    | 56                      | 100.0              |

**IR1I - Local Revenue Earnings on Investments**

| IR1I | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| R    | 56        | 100.0   | 56                      | 100.0              |

**IR1J - Local Revenue Food Service**

| IR1J | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| R    | 56        | 100.0   | 56                      | 100.0              |

**IR1K - Local Revenue Student Activities**

| IR1K | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| R    | 56        | 100.0   | 56                      | 100.0              |

**IR1L - Local Rev Other Revs**

| IR1L | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| A    | 1         | 1.8     | 1                       | 1.8                |
| R    | 55        | 98.2    | 56                      | 100.0              |

**IR1M - Local Revenue Textbooks**

| IR1M | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| R    | 56        | 100.0   | 56                      | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IR1N - Local Revenue Summer School**

| IR1N | Frequency | Percent | Cumulative frequency | Cumulative percent |
|------|-----------|---------|----------------------|--------------------|
| A    | 2         | 3.6     | 2                    | 3.6                |
| R    | 54        | 96.4    | 56                   | 100.0              |

**ISTR1 - Local Revenue Subtotal**

| ISTR1 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| R     | 55        | 98.2    | 55                   | 98.2               |
| T     | 1         | 1.8     | 56                   | 100.0              |

**IR2 - Intermediate Revenue**

| IR2 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-----|-----------|---------|----------------------|--------------------|
| R   | 56        | 100.0   | 56                   | 100.0              |

**IR3 - State Revenue**

| IR3 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-----|-----------|---------|----------------------|--------------------|
| R   | 56        | 100.0   | 56                   | 100.0              |

**IR4A - Federal Revenues Direct Grants**

| IR4A | Frequency | Percent | Cumulative frequency | Cumulative percent |
|------|-----------|---------|----------------------|--------------------|
| A    | 1         | 1.8     | 1                    | 1.8                |
| R    | 55        | 98.2    | 56                   | 100.0              |

**IR4B - Federal Revenues thru State**

| IR4B | Frequency | Percent | Cumulative frequency | Cumulative percent |
|------|-----------|---------|----------------------|--------------------|
| A    | 1         | 1.8     | 1                    | 1.8                |
| R    | 55        | 98.2    | 56                   | 100.0              |

**IR4C - Federal Revenues thru Intermediate Agencies**

| IR4C | Frequency | Percent | Cumulative frequency | Cumulative percent |
|------|-----------|---------|----------------------|--------------------|
| A    | 1         | 1.8     | 1                    | 1.8                |
| R    | 55        | 98.2    | 56                   | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IR4D - Federal Revenues thru Other Sources**

| IR4D | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| A    | 1         | 1.8     | 1                       | 1.8                |
| R    | 55        | 98.2    | 56                      | 100.0              |

**ISTR4 - Federal Revenue Subtotal**

| ISTR4 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IR5 - Other Sources of Revenue**

| IR5 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-----|-----------|---------|-------------------------|--------------------|
| I   | 2         | 3.6     | 2                       | 3.6                |
| R   | 54        | 96.4    | 56                      | 100.0              |

**ITR - Total Revenue from all Sources**

| ITR | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-----|-----------|---------|-------------------------|--------------------|
| R   | 55        | 98.2    | 55                      | 98.2               |
| T   | 1         | 1.8     | 56                      | 1.8                |

**IE11 - Instructional Expenditures Salary**

| IE11 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| A    | 1         | 1.8     | 1                       | 1.8                |
| R    | 55        | 98.2    | 56                      | 100.0              |

**IE12 - Instructional Expenditures Employee Benefits**

| IE12 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| A    | 1         | 1.8     | 1                       | 1.8                |
| R    | 55        | 98.2    | 56                      | 100.0              |

**IE13 - Instructional Expenditures Purchased Services**

| IE13 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| A    | 2         | 3.6     | 2                       | 3.6                |
| R    | 54        | 96.4    | 56                      | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IE14 - Instructional Expenditures Tuition**

| IE14 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| A    | 4         | 7.1     | 4                       | 7.1                |
| R    | 52        | 92.9    | 56                      | 100.0              |

**IE15 - Instructional Expenditures Tuition to Other LEA's**

| IE15 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| A    | 3         | 5.4     | 3                       | 5.4                |
| R    | 53        | 94.6    | 56                      | 100.0              |

**IE16 - Instructional Expenditures Supplies**

| IE16 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| A    | 1         | 1.8     | 1                       | 1.8                |
| R    | 55        | 98.2    | 56                      | 100.0              |

**IE17 - Instructional Expenditures Property**

| IE17 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| R    | 56        | 100.0   | 56                      | 100.0              |

**IE18 - Instructional Expenditures Other**

| IE18 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| A    | 2         | 3.6     | 2                       | 3.6                |
| R    | 54        | 96.4    | 56                      | 100.0              |

**ISTE1 - Instructional Expenditures Subtotal**

| ISTE1 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 34        | 60.7    | 34                      | 60.7               |
| T     | 22        | 39.3    | 56                      | 100.0              |

**IE212 - SS Salary Stu**

| IE212 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IE213 - SS Salary Instructional Staff**

| IE213 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IE214 - SS Salary General Administration**

| IE214 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IE215 - SS Salary School Administration**

| IE215 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IE216 - SS Salary Operation & Maintenance**

| IE216 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IE217 - SS Salary Transportation**

| IE217 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IE218 - SS Sal Other**

| IE218 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| A     | 1         | 1.8     | 1                       | 1.8                |
| R     | 55        | 98.2    | 56                      | 100.0              |

**ITE21 - SS Subtotal Salary**

| ITE21 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 40        | 71.4    | 40                      | 71.4               |
| T     | 16        | 28.6    | 56                      | 100.0              |

**IE222 - SS EmBen Stu**

| IE222 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

See notes at end of table.



**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IE223 - SS EmBeN ISt**

| IE223 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IE224 - SS EmBen General Administration**

| IE224 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IE225 - SS EmBen School Administration**

| IE225 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IE226 - SS EmBen Operation & Maintenance**

| IE226 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IE227 - SS Employee Benefits Transportation**

| IE227 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IE228 - SS EmBen Other**

| IE228 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| A     | 1         | 1.8     | 1                       | 1.8                |
| R     | 55        | 98.2    | 56                      | 100.0              |

**ITE22 - SS Subtotal Employee Benefit**

| ITE22 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 36        | 64.3    | 36                      | 64.3               |
| T     | 20        | 35.7    | 56                      | 100.0              |

**IE232 - SS PurSv Stu**

| IE232 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| A     | 1         | 1.8     | 1                       | 1.8                |
| R     | 55        | 98.2    | 56                      | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IE233 - SS PurSv Ist**

| IE233 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| A     | 1         | 1.8     | 1                       | 1.8                |
| R     | 55        | 98.2    | 56                      | 100.0              |

**IE234 - SS PurSv General Administration**

| IE234 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| A     | 1         | 1.8     | 1                       | 1.8                |
| R     | 55        | 98.2    | 56                      | 100.0              |

**IE235 - SS PurSv School Administration**

| IE235 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| A     | 1         | 1.8     | 1                       | 1.8                |
| R     | 55        | 98.2    | 56                      | 100.0              |

**IE236 - SS PurSv Operation & Maintenance**

| IE236 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| A     | 2         | 3.6     | 2                       | 3.6                |
| R     | 54        | 96.4    | 56                      | 100.0              |

**IE237 - SS Purchased Services Transportation**

| IE237 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| A     | 2         | 3.6     | 2                       | 3.6                |
| R     | 54        | 96.4    | 56                      | 100.0              |

**IE238 - SS PurSv Other**

| IE238 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| A     | 1         | 1.8     | 1                       | 1.8                |
| R     | 55        | 98.2    | 56                      | 100.0              |

**ITE23 - SS Subtotal Purchased Services**

| ITE23 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 38        | 67.9    | 38                      | 67.9               |
| T     | 18        | 32.1    | 56                      | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IE242 - SS Sup Stu**

| IE242 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| R     | 56        | 100.0   | 56                   | 100.0              |

**IE243 - SS Sup ISt**

| IE243 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| R     | 56        | 100.0   | 56                   | 100.0              |

**IE244 - SS Sup General Administration**

| IE244 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| R     | 56        | 100.0   | 56                   | 100.0              |

**IE245 - SS Sup School Administration**

| IE245 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| R     | 56        | 100.0   | 56                   | 100.0              |

**IE246 - SS Sup Operation & Maintenance**

| IE246 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

**IE247 - SS Sup Transportation**

| IE247 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| R     | 56        | 100.0   | 56                   | 100.0              |

**IE248 - SS Sup Other**

| IE248 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

**ITE24 - SS Subtotal Sup**

| ITE24 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| R     | 39        | 69.6    | 39                   | 69.6               |
| T     | 17        | 30.4    | 56                   | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IE252 - SS Prop Stu**

| IE252 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

**IE253 - SS Prop ISt**

| IE253 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

**IE254 - Sup Exp Property Gen Admin**

| IE254 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

**IE255 - Sup Exp Property Sch Admin**

| IE255 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

**IE256 - Sup Exp Property Oper & Main**

| IE256 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

**IE257 - SS Prop Transportation**

| IE257 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

**IE258 - SS Prop Other**

| IE258 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**ITE25 - SS Subtotal Property**

| ITE25 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| R     | 54        | 96.4    | 54                   | 96.4               |
| T     | 2         | 3.6     | 56                   | 100.0              |

**IE262 - SS Oth Stu**

| IE262 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

**IE263 - SS Oth ISt**

| IE263 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

**IE264 - SS Oth Gad**

| IE264 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

**IE265 - SS Oth Sad**

| IE265 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

**IE266 - SS Oth Operation & Maintenance**

| IE266 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

**IE267 - SS Other Transportation**

| IE267 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 2         | 3.6     | 2                    | 3.6                |
| R     | 54        | 96.4    | 56                   | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IE268 - SS Oth Other**

| IE268 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 1         | 1.8     | 1                    | 1.8                |
| R     | 55        | 98.2    | 56                   | 100.0              |

**ITE26 - SS Subtotal Other**

| ITE26 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| R     | 39        | 69.6    | 39                   | 69.6               |
| T     | 17        | 30.4    | 56                   | 100.0              |

**ISTE22 - SS Subtotal Stu**

| ISTE22 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--------|-----------|---------|----------------------|--------------------|
| R      | 37        | 66.1    | 37                   | 66.1               |
| T      | 19        | 33.9    | 56                   | 100.0              |

**ISTE23 - SS SUBT Ist**

| ISTE23 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--------|-----------|---------|----------------------|--------------------|
| R      | 37        | 66.1    | 37                   | 66.1               |
| T      | 19        | 33.9    | 56                   | 100.0              |

**ISTE24 - SS SUBT Gad**

| ISTE24 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--------|-----------|---------|----------------------|--------------------|
| R      | 38        | 67.9    | 38                   | 67.9               |
| T      | 18        | 32.1    | 56                   | 100.0              |

**ISTE25 - SS SUBT Sad**

| ISTE25 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--------|-----------|---------|----------------------|--------------------|
| R      | 38        | 67.9    | 38                   | 67.9               |
| T      | 18        | 32.1    | 56                   | 100.0              |

**ISTE26 - SS Subtotal Operation & Maintenance**

| ISTE26 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--------|-----------|---------|----------------------|--------------------|
| R      | 40        | 71.4    | 40                   | 71.4               |
| T      | 16        | 28.6    | 56                   | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**ISTE27 - SS Subtotal Transportation**

| ISTE27 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--------|-----------|---------|----------------------|--------------------|
| R      | 39        | 69.6    | 39                   | 69.6               |
| T      | 17        | 30.4    | 56                   | 100.0              |

**ISTE28 - SS Subtotal Other**

| ISTE28 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--------|-----------|---------|----------------------|--------------------|
| R      | 38        | 67.9    | 38                   | 67.9               |
| T      | 18        | 32.1    | 56                   | 100.0              |

**ISTE2T - SS Subtotal**

| ISTE2T | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--------|-----------|---------|----------------------|--------------------|
| R      | 37        | 66.1    | 37                   | 66.1               |
| T      | 19        | 33.9    | 56                   | 100.0              |

**IE3A11 - Non Instructional Food Salaries**

| IE3A11 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--------|-----------|---------|----------------------|--------------------|
| R      | 56        | 100.0   | 56                   | 100.0              |

**IE3A12 - Non Instructional Food Employee Benefits**

| IE3A12 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--------|-----------|---------|----------------------|--------------------|
| R      | 56        | 100.0   | 56                   | 100.0              |

**IE3A13 - Non Instructional Food Purchased Services**

| IE3A13 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--------|-----------|---------|----------------------|--------------------|
| A      | 1         | 1.8     | 1                    | 1.8                |
| R      | 55        | 98.2    | 56                   | 100.0              |

**IE3A14 - Non Instructional Food Sup**

| IE3A14 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|--------|-----------|---------|----------------------|--------------------|
| R      | 56        | 100.0   | 56                   | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IE3A2 - Non Instructional Food Prop**

| IE3A2 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IE3A16 - Non Instructional Food Othr**

| IE3A16 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|--------|-----------|---------|-------------------------|--------------------|
| A      | 1         | 1.8     | 1                       | 1.8                |
| R      | 55        | 98.2    | 56                      | 100.0              |

**IE3A1 - Non Instructional Food Subtotal**

| IE3A1 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 49        | 87.5    | 49                      | 87.5               |
| T     | 7         | 12.5    | 56                      | 100.0              |

**IE3B11 - Non Instructional Entr Salary**

| IE3B11 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|--------|-----------|---------|-------------------------|--------------------|
| R      | 56        | 100.0   | 56                      | 100.0              |

**IE3B12 - Non Instructional Services Enterprise Employee Benefits**

| IE3B12 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|--------|-----------|---------|-------------------------|--------------------|
| R      | 56        | 100.0   | 56                      | 100.0              |

**IE3B13 - Non Instructional Enterprise Purchased Services**

| IE3B13 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|--------|-----------|---------|-------------------------|--------------------|
| R      | 56        | 100.0   | 56                      | 100.0              |

See notes at end of table.



**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IE3B14 - Non Instructional Serv Enterprise Suppl**

| IE3B14 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|--------|-----------|---------|-------------------------|--------------------|
| R      | 56        | 100.0   | 56                      | 100.0              |

**IE3B2 - Non Instructional Instr Serv Enterprise Prop**

| IE3B2 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IE3B16 - Non Instructional Serv Enterprise Other**

| IE3B16 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|--------|-----------|---------|-------------------------|--------------------|
| R      | 56        | 100.0   | 56                      | 100.0              |

**IE3B1 - Non Instructional Serv Enterprise Subtotal**

| IE3B1 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**ISTE3 - Non Instructional Services Total**

| ISTE3 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 49        | 87.5    | 49                      | 87.5               |
| T     | 7         | 12.5    | 56                      | 100.0              |

**IE4A1 - Direct Program Support Textbooks**

| IE4A1 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| A     | 1         | 1.8     | 1                       | 1.8                |
| R     | 55        | 98.2    | 56                      | 100.0              |

**IE4A2 - Direct Program Support Textbooks 9 Prop**

| IE4A2 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IE4B1 - Direct Program Support Transport**

| IE4B1 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 2         | 3.6     | 2                    | 3.6                |
| R     | 54        | 96.4    | 56                   | 100.0              |

**IE4B2 - Direct Program Support Transport (Prop)**

| IE4B2 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| R     | 56        | 100.0   | 56                   | 100.0              |

**IE4C1 - Direct Program Support Emp Bene**

| IE4C1 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 14        | 25.0    | 14                   | 25.0               |
| R     | 42        | 75.0    | 56                   | 100.0              |

**IE4C2 - Direct Program Support Emp Bene (Prop)**

| IE4C2 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| R     | 56        | 100.0   | 56                   | 100.0              |

**IE4D - Direct Program Support Private School**

| IE4D | Frequency | Percent | Cumulative frequency | Cumulative percent |
|------|-----------|---------|----------------------|--------------------|
| R    | 56        | 100.0   | 56                   | 100.0              |

**IE4E1 - Direct Program Support Other**

| IE4E1 | Frequency | Percent | Cumulative frequency | Cumulative percent |
|-------|-----------|---------|----------------------|--------------------|
| A     | 17        | 30.4    | 17                   | 30.4               |
| R     | 39        | 69.6    | 56                   | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IE4E2 - Direct Program Support Other (Property)**

| IE4E2 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| A     | 4         | 7.1     | 4                       | 7.1                |
| R     | 52        | 92.9    | 56                      | 100.0              |

**ISTE4 - Direct Program Sup Subtotal**

| ISTE4 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 37        | 66.1    | 37                      | 66.1               |
| T     | 19        | 33.9    | 56                      | 100.0              |

**ITE5 - Total Current Expenditures**

| ITE5 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| R    | 41        | 73.2    | 41                      | 73.2               |
| T    | 15        | 26.8    | 56                      | 100.0              |

**IE61 - Facilities Aquisition Non Property**

| IE61 | Frequency | Percent | frequency | Cumulative percent |
|------|-----------|---------|-----------|--------------------|
| A    | 11        | 19.6    | 11        | 19.6               |
| R    | 45        | 80.4    | 56        | 100.0              |

**IE62 - Facilities Aquisition Property (Land & Buildings)**

| IE62 | Frequency | Percent | frequency | Cumulative percent |
|------|-----------|---------|-----------|--------------------|
| A    | 12        | 21.4    | 12        | 21.4               |
| R    | 44        | 78.6    | 56        | 100.0              |

**IE63 - Facilities Aquisition (Equipment)**

| IE63 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| A    | 5         | 8.9     | 5                       | 8.9                |
| R    | 51        | 91.1    | 56                      | 100.0              |

**ISTE6 - Facilities Aquisition (Property & Non Property) Total**

| ISTE6 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| A     | 13        | 23.2    | 13                      | 23.2               |
| R     | 43        | 76.8    | 56                      | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IE7A1 - Other Use Debt Service Interest**

| IE7A1 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IE7A2 - Other Use Debt Service Redemption**

| IE7A2 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**ISTE7 - Other Use Debt Serv Subtotal**

| ISTE7 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IE81 - Community Service Non Property**

| IE81 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| A    | 3         | 5.4     | 3                       | 5.4                |
| I    | 2         | 3.6     | 5                       | 8.9                |
| R    | 51        | 91.1    | 56                      | 100.0              |

**IE82 - Community Service Property**

| IE82 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| A    | 3         | 5.4     | 3                       | 5.4                |
| I    | 2         | 3.6     | 5                       | 8.9                |
| R    | 51        | 91.1    | 56                      | 100.0              |

**IE9A - Direct Cost Non Public School**

| IE9A | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| R    | 56        | 100.0   | 56                      | 100.0              |

**IE9B - Direct Cost Adult Ed**

| IE9B | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| R    | 56        | 100.0   | 56                      | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IE9C - Direct Cost Community College**

| IE9C | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| R    | 56        | 100.0   | 56                      | 100.0              |

**IE9D - Direct Cost Other**

| IE9D | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| R    | 56        | 100.0   | 56                      | 100.0              |

**IE91 - Direct Cost Property**

| IE91 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| R    | 56        | 100.0   | 56                      | 100.0              |

**ISTE9 - Direct Cost Program Subtotal**

| ISTE9 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**ITE10 - Property Total**

| ITE10 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 42        | 75.0    | 42                      | 75.0               |
| T     | 14        | 25.0    | 56                      | 100.0              |

**ITE11 - Total Expenditures for Education**

| ITE11 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 40        | 71.4    | 40                      | 71.4               |
| T     | 16        | 28.6    | 56                      | 100.0              |

**IX12C - Excl For Pl 100.00 297 Title I**

| IX12C | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IX12D - Excl For Pl 100.00 297 Title 1 Carryover**

| IX12D | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**IX12E - Exclous For PI 100.00 297 Title VI**

| IX12E | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IX12F - Exclous For PI 100.00 297 Title VI Carryover**

| IX12F | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**ITX12 - Total Exclous For PI 100.00 297**

| ITX12 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 55        | 98.2    | 55                      | 98.2               |
| T     | 1         | 1.8     | 56                      | 100.0              |

**INCE13 - Net Current Expenditures**

| INCE13 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|--------|-----------|---------|-------------------------|--------------------|
| R      | 40        | 71.4    | 40                      | 71.4               |
| T      | 16        | 28.6    | 56                      | 100.0              |

**IADA - Average Daily Attend (A14A + A14B)**

| IADA | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|------|-----------|---------|-------------------------|--------------------|
| T    | 55        | 100.0   | 55                      | 100.0              |

**IA14A - Average Daily Attendance (State Definition)**

| IA14A | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IA14B - Average Daily Attendance (NCES Definition)**

| IA14B | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|-------|-----------|---------|-------------------------|--------------------|
| R     | 56        | 100.0   | 56                      | 100.0              |

**IPPE15 - Per Pupil Expenditure**

| IPPE15 | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
|--------|-----------|---------|-------------------------|--------------------|
| R      | 52        | 92.9    | 52                      | 92.9               |
| T      | 4         | 7.1     | 56                      | 100.0              |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

| <b>IMEMBR02- Student Membership</b> |           |         |                         |                    |
|-------------------------------------|-----------|---------|-------------------------|--------------------|
| IMEMBR02- Student<br>Membership     | Frequency | Percent | Cumulative<br>frequency | Cumulative percent |
| T                                   | 51        | 91.1    | 51                      | 91.1               |
| I                                   | 5         | 8.9     | 56                      | 100.0              |

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), National Public Education Finance Survey (NPEFS) FY 2003, (stfis031a).

**Appendix G. Value Distribution and Field Frequencies**

**Table G-2. Minimum, maximum, and mean values for continuous variables, state finance survey: 2002–03**

| <b>Variable</b> | <b>Label</b>                     | <b>N</b> | <b>Minimum</b> | <b>Maximum</b> | <b>Mean</b>     | <b>-1</b> | <b>-2</b> |
|-----------------|----------------------------------|----------|----------------|----------------|-----------------|-----------|-----------|
| R1A             | LOCAL REV PROPERTY TAX           | 40       | 200,065,385    | 15,237,324,387 | 3,050,655,340.9 | 1         | 15        |
| R1B             | LOCAL REV NON PROPERTY TAX       | 26       | 543,782        | 1,864,305,374  | 288,600,533.2   | 1         | 29        |
| R1C             | LOCAL REV LOC GOVT PROP TAX      | 22       | 110,381        | 5,874,061,454  | 1,203,889,668.2 | 1         | 33        |
| R1D             | LOCAL REV LOC GOVT NON PROP TAX  | 20       | 175,552        | 2,631,581,137  | 388,985,324.8   | 1         | 35        |
| R1E             | LOCAL REV INDIVID TUITION        | 55       | 0              | 87,393,031     | 11,722,413.0    | 1         | 0         |
| R1F             | LOCAL REV TUITION FR LEA         | 55       | 0              | 1,084,908,513  | 78,617,157.4    | 1         | 0         |
| R1G             | LOCAL REV TRANSPORT FEES INDIVID | 55       | 0              | 20,398,593     | 1,496,042.2     | 1         | 0         |
| R1H             | LOCAL REV TRANSPORT FEES LEA     | 55       | 0              | 162,662,627    | 4,880,174.8     | 1         | 0         |
| R1I             | LOCAL REV EARNINGS ON INVESTMT   | 55       | 0              | 552,142,330    | 52,972,852.1    | 1         | 0         |
| R1J             | LOCAL REV FOOD SERVICE           | 55       | 0              | 545,388,713    | 111,519,347.6   | 1         | 0         |
| R1K             | LOCAL REV STUDENT ACTIVITIES     | 55       | 0              | 414,449,875    | 56,709,958.4    | 1         | 0         |
| R1L             | LOCAL REV OTHER REVS             | 55       | 13,457         | 2,415,527,902  | 186,596,743.8   | 1         | 0         |
| R1M             | LOCAL REV TEXTBOOK REVS          | 55       | 0              | 74,076,408     | 3,298,123.4     | 1         | 0         |
| R1N             | LOCAL REV SUMMER SCHOOL          | 55       | 0              | 17,580,149     | 2,042,581.2     | 1         | 0         |
| STR1            | LOCAL REV SUBTOTAL               | 55       | 95,102         | 17,830,356,297 | 3,404,450,910.7 | 1         | 0         |
| R2              | INTERMED REVENUES                | 55       | 0              | 207,201,600    | 22,947,106.2    | 1         | 0         |
| R3              | STATE REVENUES                   | 54       | 0              | 33,561,358,340 | 4,002,665,962.1 | 1         | 1         |
| R4A             | FED REV DIRECT GRANTS            | 55       | 0              | 630,492,022    | 57,751,849.7    | 1         | 0         |
| R4B             | FED REV THRU STATE               | 55       | 6,002,860      | 5,034,701,938  | 603,205,859.0   | 1         | 0         |
| R4C             | FED REV THRU INTERMED AGENCIES   | 55       | 0              | 94,571,436     | 8,330,102.9     | 1         | 0         |
| R4D             | FED REV OTHER SOURCES            | 55       | 0              | 217,998,982    | 29,486,545.9    | 1         | 0         |
| STR4            | FED REV SUBTOTAL                 | 55       | 23,182,504     | 5,629,648,814  | 698,774,357.5   | 1         | 0         |
| R5              | OTHER SOURCES OF REVENUE         | 55       | 0              | 9,812,967,947  | 856,208,138.7   | 1         | 0         |
| TR              | TOTAL REVENUE FROM ALL SOURCES   | 55       | 60,711,607     | 57,021,363,451 | 8,056,062,591.7 | 1         | 0         |
| E11             | INSTR EXP SALARIES               | 55       | 15,725,291     | 20,548,956,218 | 3,097,621,833.2 | 1         | 0         |
| E12             | INSTR EXP EMP BENEFITS           | 55       | 3,039,973      | 5,596,635,109  | 839,794,245.5   | 1         | 0         |
| E13             | INSTR EXP PURCHASED SERVICES     | 55       | 164,124        | 951,540,994    | 132,760,275.1   | 1         | 0         |
| E14             | INSTR EXP TUITION                | 55       | 0              | 615,501,558    | 59,974,323.5    | 1         | 0         |
| E15             | INSTR EXP TUITION TO OTHER LEA   | 55       | 0              | 1,164,471,052  | 89,286,053.4    | 1         | 0         |
| E16             | INSTR EXP SUPPLIES               | 55       | 1,380,184      | 1,555,769,063  | 205,922,358.9   | 1         | 0         |
| E17             | INSTR EXP PROPERTY               | 55       | 0              | 165,511,421    | 43,826,618.2    | 1         | 0         |
| E18             | INSTR EXP OTHER                  | 55       | 250            | 199,879,510    | 23,161,151.8    | 1         | 0         |
| STE1            | INSTR EXP SUBTOTAL               | 55       | 24,661,557     | 29,170,269,346 | 4,359,234,187.9 | 1         | 0         |
| E212            | SUP EXP SALARY STUDENTS          | 55       | 0              | 1,533,136,690  | 255,192,922.7   | 1         | 0         |
| E213            | SUP EXP SALARY INST STAFF        | 55       | 0              | 1,835,385,097  | 205,753,471.3   | 1         | 0         |
| E214            | SUP EXP SALARY GEN ADMIN         | 55       | 0              | 311,567,657    | 67,028,549.1    | 1         | 0         |
| E215            | SUP EXP SALARY SCH ADMIN         | 55       | 0              | 2,373,491,616  | 294,787,705.6   | 1         | 0         |
| E216            | SUP EXP SALARY OPER & MAIN       | 55       | 0              | 1,907,073,482  | 265,466,714.3   | 1         | 0         |
| E217            | SUP EXP SALARY STUDENT TRANSP    | 55       | 0              | 499,449,751    | 108,635,413.0   | 1         | 0         |
| E218            | SUP EXP SALARY OTHER SERVICES    | 55       | 98,478         | 1,269,876,379  | 114,163,820.5   | 1         | 0         |
| TE21            | SUP EXP SALARY SUBTOTAL          | 55       | 2,318,632      | 9,644,175,950  | 1,311,028,596.5 | 1         | 0         |
| E222            | SUP EXP EMP BENE STUDENTS        | 55       | 0              | 433,117,779    | 66,903,180.2    | 1         | 0         |
| E223            | SUP EXP EMP BENE INST STAFF      | 55       | 0              | 475,434,171    | 52,923,084.4    | 1         | 0         |
| E224            | SUP EXP EMP BENNE GEN ADMIN      | 55       | 0              | 118,474,898    | 21,245,205.1    | 1         | 0         |
| E225            | SUP EXP EMP BENE SCH ADMIN       | 55       | 0              | 701,542,496    | 78,961,597.1    | 1         | 0         |
| E226            | SUP EXP EMP BENE OPER & MAIN     | 55       | 0              | 572,534,962    | 81,409,519.0    | 1         | 0         |
| E227            | SUP EXP EMP BENE PUPIL TRANS     | 55       | 0              | 155,463,665    | 34,646,308.3    | 1         | 0         |
| E228            | SUP EXP EMP BENE OTHER SERV      | 55       | 15,080         | 408,479,182    | 36,873,701.8    | 1         | 0         |
| TE22            | SUP EXP EMP BENE SUBTOTAL        | 55       | 754,070        | 2,821,585,427  | 372,962,596.0   | 1         | 0         |
| E232            | SUP EXP PURCH SV STUDENTS        | 55       | 123,901        | 219,201,955    | 30,888,767.9    | 1         | 0         |
| E233            | SUP EXP PURCH SV INST STAFF      | 55       | 21,054         | 476,849,648    | 43,269,059.2    | 1         | 0         |

See notes at end of table.



**Appendix G. Value Distribution and Field Frequencies**

**Table G-2. Minimum, maximum, and mean values for continuous variables, state finance survey: 2002–03**

| Variable | Label                                | N  | Minimum   | Maximum        | Mean            | -1 | -2 |
|----------|--------------------------------------|----|-----------|----------------|-----------------|----|----|
| E234     | SUP EXP PURCH SV GEN ADMIN           | 55 | 23,689    | 268,335,093    | 43,617,656.3    | 1  | 0  |
| E235     | SUP EXP PURCH SV SCH ADMIN           | 55 | 0         | 128,085,113    | 13,079,351.6    | 1  | 0  |
| E236     | SUP EXP PURCH SV OPER & MAIN         | 55 | 0         | 1,103,387,009  | 180,159,301.9   | 1  | 0  |
| E237     | SUP EXP PURCH SV PUPIL TRANSP        | 55 | 0         | 1,090,156,630  | 118,384,469.5   | 1  | 0  |
| E238     | SUP EXP PURCH SV OTHER SERV          | 55 | 75,415    | 498,179,538    | 59,779,423.2    | 1  | 0  |
| TE23     | SUP EXP PURCH SV SUBTOTAL            | 55 | 991,246   | 3,086,909,912  | 489,178,029.7   | 1  | 0  |
| E242     | SUP EXP SUPPLIES STUDENTS            | 55 | 0         | 51,854,877     | 8,564,756.7     | 1  | 0  |
| E243     | SUP EXP SUPPLIES INST STAFF          | 55 | 0         | 340,377,170    | 32,585,741.0    | 1  | 0  |
| E244     | SUP EXP SUPPLIES GEN ADMIN           | 55 | 0         | 18,812,183     | 4,101,018.1     | 1  | 0  |
| E245     | SUP EXP SUPPLIES SCH ADMIN           | 55 | 0         | 66,989,129     | 7,568,946.1     | 1  | 0  |
| E246     | SUP EXP SUPPLIES OPER & MAIN         | 55 | 0         | 1,181,993,134  | 138,174,477.6   | 1  | 0  |
| E247     | SUP EXP SUPPLIES PUPIL TRANSP        | 55 | 0         | 88,041,967     | 20,553,910.4    | 1  | 0  |
| E248     | SUP EXP SUPPLIES OTHER SERV          | 55 | 0         | 120,533,023    | 13,054,763.5    | 1  | 0  |
| TE24     | SUP EXP SUPPLIES SUBTOTAL            | 55 | 601,286   | 1,841,295,201  | 224,603,613.3   | 1  | 0  |
| E252     | SUP EXP PROPERTY STUDENTS            | 55 | 0         | 12,085,855     | 1,674,642.5     | 1  | 0  |
| E253     | SUP EXP PROPERTY INST STAFF          | 55 | 0         | 100,876,198    | 10,079,421.6    | 1  | 0  |
| E254     | SUP EXP PROPERTY GEN ADMIN           | 55 | 0         | 7,283,682      | 1,579,430.3     | 1  | 0  |
| E255     | SUP EXP PROPERTY SCH ADMIN           | 55 | 0         | 10,867,265     | 1,739,083.9     | 1  | 0  |
| E256     | SUP EXP PROPERTY OPER & MAIN         | 55 | 0         | 221,538,246    | 18,894,729.8    | 1  | 0  |
| E257     | SUP EXP PROPERTY PUPIL TRANSP        | 55 | 0         | 100,485,478    | 18,572,036.5    | 1  | 0  |
| E258     | SUP EXP PROPERTY OTHER SERV          | 55 | 0         | 52,351,309     | 8,943,062.1     | 1  | 0  |
| TE25     | SUP EXP PROPERTY SUBTOTAL            | 55 | 0         | 363,614,797    | 61,482,406.5    | 1  | 0  |
| E262     | SUP EXP OTHER STUDENTS               | 55 | 0         | 71,509,012     | 3,062,514.3     | 1  | 0  |
| E263     | SUP EXP OTHER INST STAFF             | 55 | 0         | 36,037,812     | 4,027,922.6     | 1  | 0  |
| E264     | SUP EXP OTHER GEN ADMIN              | 55 | 0         | 58,691,367     | 9,197,438.9     | 1  | 0  |
| E265     | SUP EXP OTHER SCH ADMIN              | 55 | 0         | 35,712,228     | 1,983,074.7     | 1  | 0  |
| E266     | SUP EXP OTHER OPER & MAIN            | 55 | 0         | 90,881,789     | 7,062,893.0     | 1  | 0  |
| E267     | SUP EXP OTHER PUPIL TRANSP           | 55 | 0         | 55,635,673     | 3,412,416.3     | 1  | 0  |
| E268     | SUP EXP OTHER OTHER SERV             | 55 | 0         | 164,614,854    | 17,883,862.8    | 1  | 0  |
| TE26     | SUP EXP OTHER SUBTOTAL               | 55 | 256,852   | 270,254,850    | 46,630,122.7    | 1  | 0  |
| STE22    | SUP EXP SUBTOTAL STUDENTS            | 55 | 653,054   | 2,156,448,769  | 364,612,141.8   | 1  | 0  |
| STE23    | SUP EXP SUBTOTAL INST STAFF          | 55 | 163,059   | 3,129,644,305  | 338,559,278.6   | 1  | 0  |
| STE24    | SUP EXP SUBTOTAL GEN ADMIN           | 55 | 617,115   | 726,975,759    | 145,189,867.6   | 1  | 0  |
| STE25    | SUP EXP SUBTOTAL SCH ADMIN           | 55 | 0         | 3,271,306,005  | 396,380,675.2   | 1  | 0  |
| STE26    | SUP EXP SUBTOTAL OPER & MAIN         | 55 | 0         | 4,573,189,863  | 672,272,905.8   | 1  | 0  |
| STE27    | SUP EXP SUBTOTAL PUPIL TRANSP        | 55 | 102,766   | 1,697,932,705  | 285,632,517.5   | 1  | 0  |
| STE28    | SUP EXP SUBTOTAL OTHER SERV          | 55 | 545,631   | 2,302,037,362  | 241,755,571.7   | 1  | 0  |
| STE2T    | SUP EXP TOTAL SUPPORT SERVICES       | 55 | 4,922,086 | 17,017,790,554 | 2,444,402,958.2 | 1  | 0  |
| E3A11    | NON INST SERV FOOD SERV SALARIES     | 55 | 253,604   | 628,120,613    | 99,438,317.3    | 1  | 0  |
| E3A12    | NON INST SERV FOOD SERV EMP BENE     | 55 | 69,356    | 190,014,028    | 30,337,874.1    | 1  | 0  |
| E3A13    | NON INST SERV FOOD SERV PURCH SERV   | 55 | 0         | 133,055,744    | 21,059,295.8    | 1  | 0  |
| E3A14    | NON INST SERV FOOD SERV SUPPLIES     | 55 | 105,898   | 849,298,734    | 123,229,639.5   | 1  | 0  |
| E3A2     | NON INSTR SERV FOOD SERV PROPERTY    | 55 | 0         | 14,027,708     | 4,316,435.3     | 1  | 0  |
| E3A16    | NON INSTR SERV FOOD SERV OTHER       | 55 | 0         | 24,333,346     | 3,188,735.6     | 1  | 0  |
| E3A1     | NON INSTR SERV FOOD SERV SUBTOTAL    | 55 | 2,372,417 | 1,727,582,956  | 277,253,862.3   | 1  | 0  |
| E3B11    | NON INSTR SERV ENTERPRISE SALARIES   | 55 | 0         | 36,892,931     | 2,897,567.6     | 1  | 0  |
| E3B12    | NON INSTR SERV ENTERPRISE EMP BENE   | 55 | 0         | 22,848,487     | 1,018,739.0     | 1  | 0  |
| E3B13    | NON INSTR SERV ENTERPRISE PURCH SERV | 55 | 0         | 88,071,387     | 3,611,388.9     | 1  | 0  |
| E3B14    | NON INSTR SERV ENTERPRISE SUPPLIES   | 55 | 0         | 63,055,439     | 5,427,266.4     | 1  | 0  |
| E3B2     | NON INSTR SERV ENTERPRISE PROPERTY   | 55 | 0         | 7,707,848      | 332,168.9       | 1  | 0  |
| E3B16    | NON INSTR SERV ENTERPRISE OTHER      | 55 | 0         | 117,277,150    | 3,566,637.7     | 1  | 0  |

See notes at end of table.

**Appendix G. Value Distribution and Field Frequencies**

**Table G-2. Minimum, maximum, and mean values for continuous variables, state finance survey: 2002–03**

| Variable | Label                                   | N  | Minimum    | Maximum        | Mean            | -1 | -2 |
|----------|---|----|------------|----------------|-----------------|----|----|
| E3B1     | NON INSTR SERV ENTERPRISE SUBTOTAL      | 55 | 0          | 129,932,294    | 16,521,599.5    | 1  | 0  |
| STE3     | NON INSTR SERV TOTAL                    | 55 | 2,372,417  | 1,795,341,685  | 293,775,461.9   | 1  | 0  |
| E4A1     | DIRECT PROG SUP TEXTBOOKS               | 55 | 0          | 0              | 0.0             | 1  | 0  |
| E4A2     | DIRECT PROG SUP TEXTBOOKS 9 PROP        | 55 | 0          | 0              | 0.0             | 1  | 0  |
| E4B1     | DIRECT PROG SUP TRANSPORT               | 55 | 0          | 0              | 0.0             | 1  | 0  |
| E4B2     | DIRECT PROG SUP TRANSPORT (PROP)        | 55 | 0          | 0              | 0.0             | 1  | 0  |
| E4C1     | DIRECT PROG SUP EMP BENE                | 55 | 0          | 0              | 0.0             | 1  | 0  |
| E4C2     | DIRECT PROG SUP EMP BENE (PROP)         | 55 | 0          | 0              | 0.0             | 1  | 0  |
| E4D      | DIRECT PROG SUP PRIV SCH STUDENT        | 55 | 0          | 88,622,132     | 3,909,981.7     | 1  | 0  |
| E4E1     | DIRECT PROG SUP OTHER                   | 55 | 0          | 0              | 0.0             | 1  | 0  |
| E4E2     | DIRECT PROG SUP OTHER (PROPERTY)        | 55 | 0          | 0              | 0.0             | 1  | 0  |
| STE4     | DIRECT PROG SUP SUBTOTAL                | 55 | 0          | 0              | 0.0             | 1  | 0  |
| TE5      | CURRENT EXPENDITURES                    | 55 | 47,566,472 | 47,983,401,585 | 7,097,412,608.0 | 1  | 0  |
| E61      | FACILITIES AQUIS NON PROPERTY           | 55 | 211,782    | 5,638,596,532  | 655,093,124.3   | 1  | 0  |
| E62      | FACILITIES AQUIS PROP (LAND & BLDS)     | 55 | 0          | 1,057,565,456  | 76,189,355.8    | 1  | 0  |
| E63      | FACILITIES AQUI PROP (EQUIPMENT)        | 55 | 0          | 378,403,899    | 47,172,436.8    | 1  | 0  |
| STE6     | FACILITIES AQUIS NON-PROP & PROP TOTAL  | 55 | 211,782    | 6,772,856,089  | 778,454,916.9   | 1  | 0  |
| E7A1     | OTHER USE DEBT SERVICE INTEREST         | 55 | 0          | 1,462,761,520  | 213,288,425.2   | 1  | 0  |
| E7A2     | OTHER USE DEBT SERV REDEMPTION          | 55 | 0          | 1,937,090,848  | 354,854,208.0   | 1  | 0  |
| STE7     | OTHER USE DEBT SERV SUBTOTAL            | 55 | 0          | 2,681,071,355  | 568,142,633.3   | 1  | 0  |
| E81      | COMM SERV NON PROPERTY                  | 55 | 0          | 396,928,828    | 49,369,566.1    | 1  | 0  |
| E82      | COMM SERV PROPERTY                      | 55 | 0          | 10,673,343     | 944,540.6       | 1  | 0  |
| E9A      | DIRECT COST PROG NON PUB SCH            | 55 | 0          | 311,628,559    | 17,353,403.3    | 1  | 0  |
| E9B      | DIRECT COST PROG ADULT ED               | 55 | 0          | 613,616,494    | 36,826,940.6    | 1  | 0  |
| E9C      | DIRECT COST PROG COMM COLLEGE           | 55 | 0          | 460,151        | 8,366.4         | 1  | 0  |
| E9D      | DIRECT COST PROG OTHER                  | 55 | 0          | 788,640,728    | 18,569,198.2    | 1  | 0  |
| E9I      | DIRECT COST PROG PROPERTY               | 55 | 0          | 12,696,547     | 1,007,665.9     | 1  | 0  |
| STE9     | DIRECT COST PROG SUBTOTAL               | 55 | 0          | 1,354,644,453  | 72,757,908.5    | 1  | 0  |
| TE10     | PROPERTY TOTAL                          | 55 | 31,168     | 1,350,182,633  | 235,271,628.1   | 1  | 0  |
| TE11     | TOTAL EXPENDITURES FOR EDUCATION        | 55 | 51,248,396 | 55,982,726,072 | 8,109,904,835.1 | 1  | 0  |
| X12C     | EXCLUS FOR PL 100 297 TITLE I           | 55 | 0          | 1,133,331,686  | 159,359,888.7   | 1  | 0  |
| X12D     | EXCLUS FOR PL 100 297 TITLE 1 CARRYOVER | 55 | 0          | 307,790,742    | 22,465,338.9    | 1  | 0  |
| X12E     | EXCLUS FOR PL 100 297 TITLE VI          | 55 | 246,607    | 37,434,427     | 5,680,800.6     | 1  | 0  |
| X12F     | EXCLUS FOR PL 100 297 TITLE VI CARRYOVE | 55 | 0          | 19,703,072     | 1,844,777.6     | 1  | 0  |
| TX12     | TOTAL EXCLUS FOR PL 100 297             | 55 | 5,973,292  | 1,950,361,418  | 376,139,271.7   | 1  | 0  |
| NCE13    | NET CURRENT EXPENDITURES                | 55 | 41,093,688 | 46,033,040,167 | 6,721,273,336.4 | 1  | 0  |
| ADA      | ADA (STATE AND NCES DEFINITION)         | 55 | 9,739      | 6,312,362      | 829,909.7       | 1  | 0  |
| A14A     | ADA (STATE DEFINITION)                  | 28 | 61,236     | 6,312,362      | 1,153,922.4     | 1  | 27 |
| A14B     | ADA (NCES DEFINITION)                   | 27 | 9,739      | 1,732,397      | 493,896.6       | 1  | 28 |
| PPE15    | PER PUPIL EXPENDITURE                   | 55 | 2,696      | 13,995         | 7,927.8         | 1  | 0  |
| Member02 | TOTAL STUDENT                           | 55 | 11,251     | 6,353,667      | 887,730.1       | 1  | 0  |

NOTE:

'-1' = 'Missing'

'-2' = 'Not Applicable'

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), National Public Education Finance Survey (NPEFS) FY 2003, (stfis031a).

## Appendix H. State Notes

| State Name       | Fiscal Year              | Other   |
|------------------|--------------------------|---|
| Alabama          | October 1 – September 30 |   |
| Alaska           | July 1 - June 30         |   |
| Arizona          | July 1 - June 30         |   |
| Arkansas         | July 1 - June 30         |   |
| California       | July 1 - June 30         | <p>(1) California Department of Education (CDE) is unable to report the total expenditures for charter schools because of loss of statutory authority to collect this data. CDE has excluded the ADA corresponding to the unreported charter revenues and expenditures so per-pupil amounts remain accurate.</p> <p>(2) The state retirement contribution rate increased 2.89%.</p> <p>(3) A 3.5% decrease in purchased services across-the-board reflects cost cutting measures necessitated by the state's economic slowdown that began in 2001-2002.</p> |
| Colorado         | July 1 - June 30         | The ad-valorem tax amounts now include certain classified personal property. i.e., motor vehicles.  |
| Connecticut      | July 1 - June 30         | Food Services expenditures are based on prior year nationwide percentage allocations.   |
| Delaware         | July 1 - June 30         |   |
| Washington, D.C. | July 1 - June 30         | <p>(1) Other Local Gov't Property Tax amount is derived from allocating a percentage of Other Local Gov't Non-Property Tax.</p> <p>(2) A percentage of Facilities Acquisition and Construction Services (FACS) Non-Property expenditures is allocated to FACS Property and FACS Equipment.</p> <p>(3) No imputation of Other Sources of Revenue and Debt Service.</p>   |
| Florida          | July 1 - June 30         |   |

## Appendix H. State Notes

| State         | Fiscal Year      | Other   |
|---------------|------------------|---|
| Georgia       | July 1 - June 30 | The large increase in purchased services for instruction is due to several large school districts contracting with outside companies for teacher services.  |
| Hawaii        | July 1 - June 30 | (1) The fringe benefit rate increased from 21.2% to 32.2%.<br>(2) The responsibility for autism disorders was transferred from the Department of Health to the Department of Education in July 2002. The resultant increase in expenditures is reflected in Support Services, Purchased Services. |
| Idaho         | July 1 - June 30 |   |
| Illinois      | July 1 - June 30 |   |
| Indiana       | July 1 - June 30 | The large decreases in Local Property Tax and Local Non-Property Tax are caused by reassessment.  |
| Iowa          | July 1 - June 30 |   |
| Kansas        | July 1 - June 30 |   |
| Kentucky      | July 1 - June 30 |   |
| Louisiana     | July 1 - June 30 |   |
| Maine         | July 1 - June 30 | Food Services Revenues and Expenditures calculated by U. S. Census Bureau from Maine School Nutrition data  |
| Maryland      | July 1 - June 30 |   |
| Massachusetts | July 1 - June 30 |   |
| Michigan      | July 1 - June 30 |   |
| Minnesota     | July 1 - June 30 |   |
| Mississippi   | July 1 - June 30 |   |
| Missouri      | July 1 - June 30 |   |

## Appendix H. State Notes

| State          | Fiscal Year             | Other   |
|----------------|-------------------------|---|
| Montana        | July 1 - June 30        |   |
| Nebraska       | September 1 - August 31 |   |
| Nevada         | July 1 - June 30        |   |
| New Hampshire  | July 1 - June 30        | Revenues, Expenditures, and Average Daily Attendance are not reported for students attending private schools.                 |
| New Jersey     | July 1 - June 30        |   |
| New Mexico     | July 1 - June 30        |   |
| New York       | July 1 - June 30        |   |
| North Carolina | July 1 - June 30        | The state retirement contribution rate decreased from 5% to 3.03%.  |
| North Dakota   | July 1 - June 30        |   |
| Ohio           | July 1 - June 30        |   |
| Oklahoma       | July 1 - June 30        | Sales tax added in Tulsa to fund two state education programs accounts for increase on Other Non-Property Tax revenue amount. |
| Oregon         | July 1 - June 30        |   |
| Pennsylvania   | July 1 - June 30        |   |
| Rhode Island   | July 1 - June 30        |   |
| South Carolina | July 1 - June 30        |   |
| South Dakota   | July 1 - June 30        |   |
| Tennessee      | July 1 - June 30        |   |

## Appendix H. State Notes

| State         | Fiscal Year             | Other  |
|---------------|-------------------------|--|
| Texas         | September 1 - August 31 | TX Legislature mandated a statewide requirement for an increase in public school employee health coverage, averaging \$1,000 per public school employee. |
| Utah          | July 1 - June 30        |  |
| Vermont       | July 1 - June 30        |  |
| Virginia      | July 1 - June 30        |  |
| Washington    | July 1 - June 30        |  |
| West Virginia | July 1 - June 30        |  |
| Wisconsin     | July 1 - June 30        |  |
| Wyoming       | July 1 - June 30        |  |

## Appendix I. Sample Tables

Table 1. Revenues for public elementary and secondary schools, by source, state, and outlying areas: School year 2002–03  
[In thousands of dollars]

| State                                       | Total                      | Local                      | State         | Federal      |
|---|----------------------------|----------------------------|---------------|--------------|
| United States                               | \$440,157,299 <sup>1</sup> | \$188,363,983 <sup>1</sup> | \$214,277,407 | \$37,515,909 |
| Alabama                                     | 5,153,795                  | 1,591,360                  | 2,966,979     | 595,456      |
| Alaska                                      | 1,468,276                  | 373,952                    | 834,259       | 260,064      |
| Arizona                                     | 7,351,310 <sup>1</sup>     | 2,956,463 <sup>1</sup>     | 3,555,570     | 839,278      |
| Arkansas                                    | 3,266,318                  | 1,079,085                  | 1,804,362     | 382,871      |
| California                                  | 57,021,363                 | 17,830,356                 | 33,561,358    | 5,629,649    |
| Colorado                                    | 6,299,536                  | 3,174,971                  | 2,715,206     | 409,359      |
| Connecticut                                 | 7,087,302                  | 4,065,646                  | 2,652,212     | 369,444      |
| Delaware                                    | 1,197,512                  | 335,292                    | 759,290       | 102,929      |
| District of Columbia                        | 1,114,021                  | 960,776                    | †             | 153,246      |
| Florida                                     | 18,984,106                 | 8,699,188                  | 8,285,654     | 1,999,264    |
| Georgia                                     | 13,448,966                 | 5,876,044                  | 6,489,049     | 1,083,873    |
| Hawaii                                      | 2,078,876                  | 35,183                     | 1,873,316     | 170,377      |
| Idaho                                       | 1,698,503                  | 528,369                    | 1,003,508     | 166,626      |
| Illinois                                    | 19,154,705                 | 11,208,836                 | 6,327,132     | 1,618,737    |
| Indiana                                     | 7,926,062                  | 2,656,914                  | 4,663,625     | 605,523      |
| Iowa  | 4,241,508                  | 1,951,347                  | 1,974,707     | 315,454      |
| Kansas                                      | 4,071,712                  | 1,374,386                  | 2,326,819     | 370,506      |
| Kentucky                                    | 4,764,253                  | 1,460,287                  | 2,799,254     | 504,713      |
| Louisiana                                   | 5,549,582                  | 2,092,810                  | 2,723,938     | 732,835      |
| Maine                                       | 2,161,238                  | 1,040,061                  | 927,774       | 193,403      |
| Maryland                                    | 8,668,097                  | 4,768,098                  | 3,317,559     | 582,440      |
| Massachusetts                               | 11,801,318                 | 6,267,814                  | 4,827,630     | 705,875      |
| Michigan                                    | 17,954,395                 | 5,188,315                  | 11,358,303    | 1,407,777    |
| Minnesota                                   | 8,349,227                  | 1,688,920                  | 6,165,549     | 494,757      |
| Mississippi                                 | 3,263,897                  | 1,006,635                  | 1,754,445     | 502,816      |
| Missouri                                    | 7,662,199                  | 4,302,867                  | 2,743,289     | 616,043      |
| Montana                                     | 1,204,497                  | 471,698                    | 558,114       | 174,685      |
| Nebraska                                    | 2,550,525                  | 1,447,099                  | 877,657       | 225,769      |
| Nevada                                      | 2,784,681                  | 1,747,987                  | 840,435       | 196,258      |
| New Hampshire                               | 1,957,267                  | 897,514                    | 957,850       | 101,904      |
| New Jersey                                  | 18,905,028                 | 9,869,241                  | 8,230,289     | 805,498      |
| New Mexico                                  | 2,685,725                  | 346,541                    | 1,936,713     | 402,471      |
| New York                                    | 37,894,517                 | 17,981,391                 | 17,267,655    | 2,645,471    |
| North Carolina                              | 9,379,577                  | 2,504,549                  | 5,975,983     | 899,045      |
| North Dakota                                | 825,135                    | 395,181                    | 303,925       | 126,029      |
| Ohio  | 18,143,062                 | 8,843,542                  | 8,132,703     | 1,166,816    |
| Oklahoma                                    | 4,161,621                  | 1,355,733                  | 2,277,241     | 528,646      |
| Oregon                                      | 4,599,717                  | 1,841,006                  | 2,342,430     | 416,281      |
| Pennsylvania                                | 18,751,160                 | 10,430,431                 | 6,867,531     | 1,453,198    |
| Rhode Island                                | 1,744,838                  | 898,017                    | 733,211       | 113,611      |
| South Carolina                              | 5,732,697                  | 2,410,997                  | 2,757,948     | 563,752      |
| South Dakota                                | 963,997                    | 487,671                    | 325,091       | 151,235      |
| Tennessee                                   | 6,114,870                  | 2,820,286                  | 2,680,969     | 613,615      |
| Texas                                       | 34,605,869                 | 17,041,583                 | 14,146,697    | 3,417,588    |
| Utah  | 2,912,991                  | 999,579                    | 1,643,684     | 269,728      |
| Vermont                                     | 1,149,920                  | 290,683                    | 779,215       | 80,022       |
| Virginia                                    | 10,283,182                 | 5,531,962                  | 4,072,761     | 678,459      |
| Washington                                  | 8,696,472                  | 2,543,056                  | 5,373,852     | 779,564      |
| West Virginia                               | 2,552,446                  | 712,551                    | 1,568,125     | 271,770      |
| Wisconsin                                   | 8,858,181                  | 3,594,201                  | 4,727,338     | 536,643      |
| Wyoming                                     | 961,248                    | 387,510                    | 489,201       | 84,536       |
| <hr style="border-top: 1px dashed black;"/> |                            |                            |               |              |
| Outlying areas                              |                            |                            |               |              |
| American Samoa                              | 68,812                     | 2,545                      | 12,591        | 53,676       |
| Guam  | —                          | —                          | —             | —            |
| Northern Marianas                           | 60,712                     | 299                        | 37,230        | 23,183       |
| Puerto Rico                                 | 2,619,532                  | 95                         | 1,816,733     | 802,703      |
| Virgin Islands                              | 177,087                    | 139,969                    | 0             | 37,119       |

— Not available.

† Not applicable.

<sup>1</sup> Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Local revenues include intermediate revenues. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

Local revenues in Hawaii consist almost entirely of student fees and charges for services, such as food services, summer school, and student activities.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

## Appendix I. Sample Tables

Table 2. Percentage distribution of revenue for public elementary and secondary schools, by source, state, and outlying areas: School year 2002–03

| State                      | Within-state percentage distribution |       |         |
|----------------------------|--------------------------------------|-------|---------|
|                            | Local                                | State | Federal |
| United States <sup>1</sup> | 42.8                                 | 48.7  | 8.5     |
| Alabama                    | 30.9                                 | 57.6  | 11.6    |
| Alaska                     | 25.5                                 | 56.8  | 17.7    |
| Arizona <sup>1</sup>       | 40.2                                 | 48.4  | 11.4    |
| Arkansas                   | 33.0                                 | 55.2  | 11.7    |
| California                 | 31.3                                 | 58.9  | 9.9     |
| Colorado                   | 50.4                                 | 43.1  | 6.5     |
| Connecticut                | 57.4                                 | 37.4  | 5.2     |
| Delaware                   | 28.0                                 | 63.4  | 8.6     |
| District of Columbia       | 86.2                                 | †     | 13.8    |
| Florida                    | 45.8                                 | 43.6  | 10.5    |
| Georgia                    | 43.7                                 | 48.2  | 8.1     |
| Hawaii                     | 1.7                                  | 90.1  | 8.2     |
| Idaho                      | 31.1                                 | 59.1  | 9.8     |
| Illinois                   | 58.5                                 | 33.0  | 8.5     |
| Indiana                    | 33.5                                 | 58.8  | 7.6     |
| Iowa                       | 46.0                                 | 46.6  | 7.4     |
| Kansas                     | 33.8                                 | 57.1  | 9.1     |
| Kentucky                   | 30.7                                 | 58.8  | 10.6    |
| Louisiana                  | 37.7                                 | 49.1  | 13.2    |
| Maine                      | 48.1                                 | 42.9  | 8.9     |
| Maryland                   | 55.0                                 | 38.3  | 6.7     |
| Massachusetts              | 53.1                                 | 40.9  | 6.0     |
| Michigan                   | 28.9                                 | 63.3  | 7.8     |
| Minnesota                  | 20.2                                 | 73.8  | 5.9     |
| Mississippi                | 30.8                                 | 53.8  | 15.4    |
| Missouri                   | 56.2                                 | 35.8  | 8.0     |
| Montana                    | 39.2                                 | 46.3  | 14.5    |
| Nebraska                   | 56.7                                 | 34.4  | 8.9     |
| Nevada                     | 62.8                                 | 30.2  | 7.0     |
| New Hampshire              | 45.9                                 | 48.9  | 5.2     |
| New Jersey                 | 52.2                                 | 43.5  | 4.3     |
| New Mexico                 | 12.9                                 | 72.1  | 15.0    |
| New York                   | 47.5                                 | 45.6  | 7.0     |
| North Carolina             | 26.7                                 | 63.7  | 9.6     |
| North Dakota               | 47.9                                 | 36.8  | 15.3    |
| Ohio                       | 48.7                                 | 44.8  | 6.4     |
| Oklahoma                   | 32.6                                 | 54.7  | 12.7    |
| Oregon                     | 40.0                                 | 50.9  | 9.1     |
| Pennsylvania               | 55.6                                 | 36.6  | 7.7     |
| Rhode Island               | 51.5                                 | 42.0  | 6.5     |
| South Carolina             | 42.1                                 | 48.1  | 9.8     |
| South Dakota               | 50.6                                 | 33.7  | 15.7    |
| Tennessee                  | 46.1                                 | 43.8  | 10.0    |
| Texas                      | 49.2                                 | 40.9  | 9.9     |
| Utah                       | 34.3                                 | 56.4  | 9.3     |
| Vermont                    | 25.3                                 | 67.8  | 7.0     |
| Virginia                   | 53.8                                 | 39.6  | 6.6     |
| Washington                 | 29.2                                 | 61.8  | 9.0     |
| West Virginia              | 27.9                                 | 61.4  | 10.6    |
| Wisconsin                  | 40.6                                 | 53.4  | 6.1     |
| Wyoming                    | 40.3                                 | 50.9  | 8.8     |
| -----                      |                                      |       |         |
| Outlying areas             |                                      |       |         |
| American Samoa             | 3.7                                  | 18.3  | 78.0    |
| Guam                       | —                                    | —     | —       |
| Northern Marianas          | 0.5                                  | 61.3  | 38.2    |
| Puerto Rico                | 0.0                                  | 69.4  | 30.6    |
| Virgin Islands             | 79.0                                 | 0.0   | 21.0    |

— Not available.

† Not applicable.

<sup>1</sup> Distribution affected by redistribution of reported values to correct for missing items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Local revenues include intermediate revenues. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

Local revenues in Hawaii consist almost entirely of student fees and charges for services, such as food services, summer school, and student activities.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.



## Appendix I. Sample Tables

Table 3. Current expenditures for public elementary and secondary schools, by function, state, and outlying areas: School year 2002–03  
[In thousands of dollars]

| State                | Total                      | Instruction                | Support services | Noninstruction |
|----------------------|----------------------------|----------------------------|------------------|----------------|
| United States        | \$387,592,494 <sup>1</sup> | \$237,731,734 <sup>1</sup> | \$134,021,897    | \$15,838,863   |
| Alabama              | 4,657,643                  | 2,818,526                  | 1,521,337        | 317,780        |
| Alaska               | 1,326,226                  | 771,237                    | 510,329          | 44,661         |
| Arizona              | 5,891,105                  | 3,530,858                  | 2,082,411        | 277,836        |
| Arkansas             | 2,923,401                  | 1,786,323                  | 990,294          | 146,784        |
| California           | 47,983,402                 | 29,170,269                 | 17,017,791       | 1,795,342      |
| Colorado             | 5,551,506                  | 3,180,392                  | 2,180,040        | 191,074        |
| Connecticut          | 6,302,988                  | 4,019,659                  | 2,058,828        | 224,501        |
| Delaware             | 1,127,745                  | 693,970                    | 381,184          | 52,592         |
| District of Columbia | 902,318                    | 473,414                    | 406,079          | 22,825         |
| Florida              | 16,355,123                 | 9,616,720                  | 5,938,232        | 800,171        |
| Georgia              | 11,630,576                 | 7,367,694                  | 3,678,590        | 584,293        |
| Hawaii               | 1,489,092                  | 888,473                    | 521,929          | 78,689         |
| Idaho                | 1,511,862                  | 924,975                    | 521,688          | 65,199         |
| Illinois             | 17,271,301                 | 10,320,227                 | 6,393,248        | 557,826        |
| Indiana              | 8,088,684                  | 4,951,003                  | 2,807,529        | 330,153        |
| Iowa                 | 3,652,022                  | 2,174,018                  | 1,210,993        | 267,011        |
| Kansas               | 3,510,675                  | 2,078,415                  | 1,269,958        | 162,303        |
| Kentucky             | 4,401,627                  | 2,686,505                  | 1,475,797        | 239,325        |
| Louisiana            | 5,056,583                  | 3,069,994                  | 1,673,753        | 312,837        |
| Maine                | 1,909,268                  | 1,281,073                  | 566,838          | 61,357         |
| Maryland             | 7,933,055                  | 4,934,017                  | 2,636,403        | 362,635        |
| Massachusetts        | 10,281,820                 | 6,542,762                  | 3,426,551        | 312,507        |
| Michigan             | 15,674,698                 | 8,929,871                  | 6,264,837        | 479,990        |
| Minnesota            | 6,867,403                  | 4,404,702                  | 2,147,923        | 314,779        |
| Mississippi          | 2,853,531                  | 1,707,391                  | 968,645          | 177,495        |
| Missouri             | 6,793,957 <sup>1</sup>     | 4,142,285 <sup>1</sup>     | 2,358,352        | 293,320        |
| Montana              | 1,124,291                  | 690,810                    | 387,437          | 46,044         |
| Nebraska             | 2,304,223                  | 1,470,002                  | 673,441          | 160,780        |
| Nevada               | 2,251,044                  | 1,408,570                  | 768,641          | 73,834         |
| New Hampshire        | 1,781,594                  | 1,156,573                  | 570,229          | 54,792         |
| New Jersey           | 17,185,966                 | 10,152,232                 | 6,504,334        | 529,401        |
| New Mexico           | 2,281,608                  | 1,266,008                  | 910,138          | 105,462        |
| New York             | 34,546,965                 | 23,721,563                 | 9,989,057        | 836,345        |
| North Carolina       | 8,766,968                  | 5,574,861                  | 2,703,000        | 489,107        |
| North Dakota         | 716,007                    | 427,511                    | 232,465          | 56,031         |
| Ohio                 | 15,868,494                 | 9,110,815                  | 6,232,340        | 525,340        |
| Oklahoma             | 3,804,570                  | 2,203,126                  | 1,349,256        | 252,188        |
| Oregon               | 4,150,747                  | 2,458,745                  | 1,550,553        | 141,449        |
| Pennsylvania         | 16,344,439                 | 10,095,432                 | 5,609,932        | 639,074        |
| Rhode Island         | 1,647,587                  | 1,064,304                  | 540,735          | 42,548         |
| South Carolina       | 4,888,250                  | 2,915,986                  | 1,711,287        | 260,977        |
| South Dakota         | 851,429                    | 498,922                    | 307,100          | 45,407         |
| Tennessee            | 5,674,773 <sup>1</sup>     | 3,647,986 <sup>1</sup>     | 1,748,705        | 278,082        |
| Texas                | 30,399,603                 | 18,347,986                 | 10,516,120       | 1,535,497      |
| Utah                 | 2,366,897                  | 1,518,242                  | 714,894          | 133,760        |
| Vermont              | 1,045,213                  | 671,163                    | 345,762          | 28,289         |
| Virginia             | 9,208,329                  | 5,661,332                  | 3,184,354        | 362,643        |
| Washington           | 7,359,566 <sup>1</sup>     | 4,381,186 <sup>1</sup>     | 2,620,468        | 357,911        |
| West Virginia        | 2,349,833                  | 1,444,689                  | 774,469          | 130,675        |
| Wisconsin            | 7,934,755                  | 4,904,809                  | 2,775,318        | 254,628        |
| Wyoming              | 791,732                    | 474,108                    | 292,306          | 25,317         |
| -----                |                            |                            |                  |                |
| Outlying areas       |                            |                            |                  |                |
| American Samoa       | 47,566                     | 24,662                     | 14,268           | 8,637          |
| Guam                 | —                          | —                          | —                | —              |
| Northern Marianas    | 50,843                     | 43,548                     | 4,922            | 2,372          |
| Puerto Rico          | 2,541,385                  | 1,876,195                  | 361,322          | 303,868        |
| Virgin Islands       | 125,405                    | 81,742                     | 39,754           | 3,910          |

— Not available.

<sup>1</sup> Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

## Appendix I. Sample Tables

Table 4. Percentage distribution of current expenditures for public elementary and secondary schools, by function, state, and outlying areas: School year 2002–03

| State                      | Within-state percentage distribution |                  |                |
|----------------------------|--------------------------------------|------------------|----------------|
|                            | Instruction                          | Support services | Noninstruction |
| United States <sup>1</sup> | 61.3                                 | 34.6             | 4.1            |
| Alabama                    | 60.5                                 | 32.7             | 6.8            |
| Alaska                     | 58.2                                 | 38.5             | 3.4            |
| Arizona                    | 59.9                                 | 35.3             | 4.7            |
| Arkansas                   | 61.1                                 | 33.9             | 5.0            |
| California                 | 60.8                                 | 35.5             | 3.7            |
| Colorado                   | 57.3                                 | 39.3             | 3.4            |
| Connecticut                | 63.8                                 | 32.7             | 3.6            |
| Delaware                   | 61.5                                 | 33.8             | 4.7            |
| District of Columbia       | 52.5                                 | 45.0             | 2.5            |
| Florida                    | 58.8                                 | 36.3             | 4.9            |
| Georgia                    | 63.3                                 | 31.6             | 5.0            |
| Hawaii                     | 59.7                                 | 35.1             | 5.3            |
| Idaho                      | 61.2                                 | 34.5             | 4.3            |
| Illinois                   | 59.8                                 | 37.0             | 3.2            |
| Indiana                    | 61.2                                 | 34.7             | 4.1            |
| Iowa                       | 59.5                                 | 33.2             | 7.3            |
| Kansas                     | 59.2                                 | 36.2             | 4.6            |
| Kentucky                   | 61.0                                 | 33.5             | 5.4            |
| Louisiana                  | 60.7                                 | 33.1             | 6.2            |
| Maine                      | 67.1                                 | 29.7             | 3.2            |
| Maryland                   | 62.2                                 | 33.2             | 4.6            |
| Massachusetts              | 63.6                                 | 33.3             | 3.0            |
| Michigan                   | 57.0                                 | 40.0             | 3.1            |
| Minnesota                  | 64.1                                 | 31.3             | 4.6            |
| Mississippi                | 59.8                                 | 33.9             | 6.2            |
| Missouri <sup>1</sup>      | 61.0                                 | 34.7             | 4.3            |
| Montana                    | 61.4                                 | 34.5             | 4.1            |
| Nebraska                   | 63.8                                 | 29.2             | 7.0            |
| Nevada                     | 62.6                                 | 34.1             | 3.3            |
| New Hampshire              | 64.9                                 | 32.0             | 3.1            |
| New Jersey                 | 59.1                                 | 37.8             | 3.1            |
| New Mexico                 | 55.5                                 | 39.9             | 4.6            |
| New York                   | 68.7                                 | 28.9             | 2.4            |
| North Carolina             | 63.6                                 | 30.8             | 5.6            |
| North Dakota               | 59.7                                 | 32.5             | 7.8            |
| Ohio                       | 57.4                                 | 39.3             | 3.3            |
| Oklahoma                   | 57.9                                 | 35.5             | 6.6            |
| Oregon                     | 59.2                                 | 37.4             | 3.4            |
| Pennsylvania               | 61.8                                 | 34.3             | 3.9            |
| Rhode Island               | 64.6                                 | 32.8             | 2.6            |
| South Carolina             | 59.7                                 | 35.0             | 5.3            |
| South Dakota               | 58.6                                 | 36.1             | 5.3            |
| Tennessee <sup>1</sup>     | 64.3                                 | 30.8             | 4.9            |
| Texas                      | 60.4                                 | 34.6             | 5.1            |
| Utah                       | 64.1                                 | 30.2             | 5.7            |
| Vermont                    | 64.2                                 | 33.1             | 2.7            |
| Virginia                   | 61.5                                 | 34.6             | 3.9            |
| Washington <sup>1</sup>    | 59.5                                 | 35.6             | 4.9            |
| West Virginia              | 61.5                                 | 33.0             | 5.6            |
| Wisconsin                  | 61.8                                 | 35.0             | 3.2            |
| Wyoming                    | 59.9                                 | 36.9             | 3.2            |
| -----                      |                                      |                  |                |
| Outlying areas             |                                      |                  |                |
| American Samoa             | 51.8                                 | 30.0             | 18.2           |
| Guam                       | —                                    | —                | —              |
| Northern Marianas          | 85.7                                 | 9.7              | 4.7            |
| Puerto Rico                | 73.8                                 | 14.2             | 12.0           |
| Virgin Islands             | 65.2                                 | 31.7             | 3.1            |

— Not available.

<sup>1</sup> Distribution affected by redistribution of reported values to correct for missing items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

## Appendix I. Sample Tables

Table 5. Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function, state, and outlying areas: School year 2002–03

| State                | Fall 2002 student membership | Current expenditures per pupil in membership |                        |                      |                    |
|----------------------|------------------------------|--|------------------------|----------------------|--------------------|
|                      |                              | Total  | Instruction            | Support services     | Noninstruction     |
| United States        | 48,183,086 <sup>1</sup>      | \$8,044 <sup>1,2</sup>                       | \$4,934 <sup>1,2</sup> | \$2,782 <sup>1</sup> | \$329 <sup>1</sup> |
| Alabama              | 739,366 <sup>1</sup>         | 6,300 <sup>1</sup>                           | 3,812 <sup>1</sup>     | 2,058 <sup>1</sup>   | 430 <sup>1</sup>   |
| Alaska               | 134,364                      | 9,870  | 5,740                  | 3,798                | 332                |
| Arizona              | 937,755                      | 6,282  | 3,765                  | 2,221                | 296                |
| Arkansas             | 450,985                      | 6,482  | 3,961                  | 2,196                | 325                |
| California           | 6,353,667 <sup>1</sup>       | 7,552 <sup>1</sup>                           | 4,591 <sup>1</sup>     | 2,678 <sup>1</sup>   | 283 <sup>1</sup>   |
| Colorado             | 751,862                      | 7,384  | 4,230                  | 2,900                | 254                |
| Connecticut          | 570,023                      | 11,057                                       | 7,052                  | 3,612                | 394                |
| Delaware             | 116,342                      | 9,693  | 5,965                  | 3,276                | 452                |
| District of Columbia | 76,166                       | 11,847                                       | 6,216                  | 5,331                | 300                |
| Florida              | 2,539,929                    | 6,439  | 3,786                  | 2,338                | 315                |
| Georgia              | 1,496,012                    | 7,774  | 4,925                  | 2,459                | 391                |
| Hawaii               | 183,829                      | 8,100  | 4,833                  | 2,839                | 428                |
| Idaho                | 248,604                      | 6,081  | 3,721                  | 2,098                | 262                |
| Illinois             | 2,084,187                    | 8,287  | 4,952                  | 3,068                | 268                |
| Indiana              | 1,003,875                    | 8,057  | 4,932                  | 2,797                | 329                |
| Iowa                 | 482,210                      | 7,574  | 4,508                  | 2,511                | 554                |
| Kansas               | 470,957                      | 7,454  | 4,413                  | 2,697                | 345                |
| Kentucky             | 660,782                      | 6,661  | 4,066                  | 2,233                | 362                |
| Louisiana            | 730,464                      | 6,922  | 4,203                  | 2,291                | 428                |
| Maine                | 204,337                      | 9,344  | 6,269                  | 2,774                | 300                |
| Maryland             | 866,743                      | 9,153  | 5,693                  | 3,042                | 418                |
| Massachusetts        | 982,989                      | 10,460                                       | 6,656                  | 3,486                | 318                |
| Michigan             | 1,785,160                    | 8,781  | 5,002                  | 3,509                | 269                |
| Minnesota            | 846,891                      | 8,109  | 5,201                  | 2,536                | 372                |
| Mississippi          | 492,645                      | 5,792  | 3,466                  | 1,966                | 360                |
| Missouri             | 906,499 <sup>1</sup>         | 7,495 <sup>1,2</sup>                         | 4,570 <sup>1,2</sup>   | 2,602 <sup>1</sup>   | 324 <sup>1</sup>   |
| Montana              | 149,995                      | 7,496  | 4,606                  | 2,583                | 307                |
| Nebraska             | 285,402                      | 8,074  | 5,151                  | 2,360                | 563                |
| Nevada               | 369,498                      | 6,092  | 3,812                  | 2,080                | 200                |
| New Hampshire        | 207,671                      | 8,579  | 5,569                  | 2,746                | 264                |
| New Jersey           | 1,367,438                    | 12,568                                       | 7,424                  | 4,757                | 387                |
| New Mexico           | 320,234                      | 7,125  | 3,953                  | 2,842                | 329                |
| New York             | 2,888,233                    | 11,961                                       | 8,213                  | 3,459                | 290                |
| North Carolina       | 1,335,954                    | 6,562  | 4,173                  | 2,023                | 366                |
| North Dakota         | 104,225                      | 6,870  | 4,102                  | 2,230                | 538                |
| Ohio                 | 1,838,285                    | 8,632  | 4,956                  | 3,390                | 286                |
| Oklahoma             | 624,548                      | 6,092  | 3,528                  | 2,160                | 404                |
| Oregon               | 554,071                      | 7,491  | 4,438                  | 2,798                | 255                |
| Pennsylvania         | 1,816,747                    | 8,997  | 5,557                  | 3,088                | 352                |
| Rhode Island         | 159,205 <sup>1</sup>         | 10,349                                       | 6,685                  | 3,396                | 267                |
| South Carolina       | 694,389                      | 7,040  | 4,199                  | 2,464                | 376                |
| South Dakota         | 130,048                      | 6,547  | 3,836                  | 2,361                | 349                |
| Tennessee            | 927,608 <sup>1</sup>         | 6,118 <sup>1,2</sup>                         | 3,933 <sup>1,2</sup>   | 1,885 <sup>1</sup>   | 300 <sup>1</sup>   |
| Texas                | 4,259,823                    | 7,136  | 4,307                  | 2,469                | 360                |
| Utah                 | 489,262                      | 4,838  | 3,103                  | 1,461                | 273                |
| Vermont              | 99,978                       | 10,454                                       | 6,713                  | 3,458                | 283                |
| Virginia             | 1,177,229                    | 7,822  | 4,809                  | 2,705                | 308                |
| Washington           | 1,014,798                    | 7,252 <sup>2</sup>                           | 4,317 <sup>2</sup>     | 2,582                | 353                |
| West Virginia        | 282,455                      | 8,319  | 5,115                  | 2,742                | 463                |
| Wisconsin            | 881,231                      | 9,004  | 5,566                  | 3,149                | 289                |
| Wyoming              | 88,116                       | 8,985  | 5,381                  | 3,317                | 287                |
| -----                |                              |  |                        |                      |                    |
| Outlying areas       |                              |  |                        |                      |                    |
| American Samoa       | 15,984                       | 2,976  | 1,543                  | 893                  | 540                |
| Guam                 | —                            | —  | —                      | —                    | —                  |
| Northern Marianas    | 11,251                       | 4,519  | 3,871                  | 437                  | 211                |
| Puerto Rico          | 596,502                      | 4,260  | 3,145                  | 606                  | 509                |
| Virgin Islands       | 18,333                       | 6,840  | 4,459                  | 2,168                | 213                |

— Not available.

<sup>1</sup> Prekindergarten students were imputed, affecting total student count and per pupil expenditure calculation. In Tennessee, prekindergarten students were imputed and tuition expenditures (included in Instruction) were redistributed.

<sup>2</sup> Value affected by redistribution of reported expenditure values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

## Appendix I. Sample Tables

Table 6. Current expenditures for instruction for public elementary and secondary schools, by type of expenditure, state, and outlying areas: School year 2002–03

[In thousands of dollars]

| State                | Total                    | Salaries                 | Employee benefits       | Purchased services     | Tuition to out-of-state and private schools | Instructional supplies  | Other                  |
|----------------------|--------------------------|--------------------------|-------------------------|------------------------|---|-------------------------|------------------------|
| United States        | 237,731,734 <sup>1</sup> | 168,828,934 <sup>1</sup> | 45,947,180 <sup>1</sup> | 7,289,623 <sup>1</sup> | 3,298,588 <sup>1</sup>                      | 11,294,271 <sup>1</sup> | 1,073,139 <sup>1</sup> |
| Alabama              | 2,818,526                | 1,979,767                | 530,508                 | 74,940                 | 1,628                                       | 219,288                 | 12,396                 |
| Alaska               | 771,237                  | 518,112                  | 143,069                 | 45,372                 | 0   | 41,992                  | 22,691                 |
| Arizona              | 3,530,858                | 2,506,569 <sup>1</sup>   | 671,154 <sup>1</sup>    | 101,526 <sup>1</sup>   | 68,008 <sup>1</sup>                         | 163,709 <sup>1</sup>    | 19,892 <sup>1</sup>    |
| Arkansas             | 1,786,323                | 1,282,075                | 280,711                 | 50,660                 | 3,671                                       | 157,189                 | 12,017                 |
| California           | 29,170,269               | 20,548,956               | 5,596,635               | 850,615                | 615,502                                     | 1,555,769               | 2,792                  |
| Colorado             | 3,180,392                | 2,364,954                | 443,785                 | 62,450                 | 42,688                                      | 220,620                 | 45,894                 |
| Connecticut          | 4,019,659                | 2,783,320                | 743,765                 | 124,293                | 253,786                                     | 109,335                 | 5,158                  |
| Delaware             | 693,970                  | 473,465                  | 160,279                 | 13,161                 | 6,557                                       | 31,708                  | 8,799                  |
| District of Columbia | 473,414                  | 279,891                  | 87,079                  | 11,831                 | 79,524                                      | 14,141                  | 947                    |
| Florida              | 9,616,720                | 6,451,460                | 1,622,841               | 951,541                | 239   | 479,965                 | 110,673                |
| Georgia              | 7,367,694                | 5,343,778                | 1,535,410               | 108,902                | 3,716                                       | 368,600                 | 7,287                  |
| Hawaii               | 888,473                  | 628,259                  | 174,755                 | 28,228                 | 2,690                                       | 44,225                  | 10,317                 |
| Idaho                | 924,975                  | 657,590                  | 195,701                 | 22,616                 | 632   | 48,144                  | 292                    |
| Illinois             | 10,320,227               | 7,507,171                | 1,925,826               | 239,329                | 235,211                                     | 396,136                 | 16,554                 |
| Indiana              | 4,951,003                | 3,261,483                | 1,442,278               | 57,031                 | 21  | 178,136                 | 12,054                 |
| Iowa                 | 2,174,018                | 1,582,285                | 444,273                 | 56,911                 | 17,087                                      | 71,025                  | 2,436                  |
| Kansas               | 2,078,415                | 1,571,521                | 322,489                 | 57,397                 | 1,169                                       | 107,427                 | 18,413                 |
| Kentucky             | 2,686,505                | 2,010,083                | 494,189                 | 49,081                 | 478   | 119,368                 | 13,306                 |
| Louisiana            | 3,069,994                | 2,207,461                | 620,927                 | 57,199                 | 740   | 164,083                 | 19,584                 |
| Maine                | 1,281,073                | 808,446                  | 307,685                 | 51,388                 | 66,055                                      | 40,457                  | 7,041                  |
| Maryland             | 4,934,017                | 3,409,666                | 1,055,203               | 107,728                | 207,197                                     | 142,771                 | 11,452                 |
| Massachusetts        | 6,542,762                | 4,590,788                | 1,451,904               | 36,314                 | 292,563                                     | 157,385                 | 13,808                 |
| Michigan             | 8,929,871                | 5,978,301                | 2,251,300               | 338,487                | 127   | 325,071                 | 36,585                 |
| Minnesota            | 4,404,702                | 3,180,600                | 852,050                 | 156,024                | 34,870                                      | 158,353                 | 22,805                 |
| Mississippi          | 1,707,391                | 1,229,621                | 317,134                 | 41,021                 | 4,789                                       | 107,961                 | 6,866                  |
| Missouri             | 4,142,285 <sup>1</sup>   | 3,020,805                | 655,388                 | 108,336 <sup>1</sup>   | 27,258 <sup>1</sup>                         | 308,578                 | 21,920 <sup>1</sup>    |
| Montana              | 690,810                  | 479,486                  | 131,610                 | 21,893                 | 626   | 54,103                  | 3,091                  |
| Nebraska             | 1,470,002                | 1,062,668                | 278,989                 | 48,874                 | 15,511                                      | 49,655                  | 14,306                 |
| Nevada               | 1,408,570                | 959,395                  | 292,228                 | 23,572                 | 265   | 66,601                  | 66,508                 |
| New Hampshire        | 1,156,573                | 770,344                  | 221,417                 | 31,783                 | 93,994                                      | 36,377                  | 2,658                  |
| New Jersey           | 10,152,232               | 6,882,187                | 2,047,112               | 242,964                | 496,819                                     | 380,087                 | 103,063                |
| New Mexico           | 1,266,008                | 919,979                  | 241,945                 | 26,219                 | 0   | 77,540                  | 325                    |
| New York             | 23,721,563               | 16,980,488               | 4,973,883               | 893,203                | 204,731                                     | 665,614                 | 3,644                  |
| North Carolina       | 5,574,861                | 4,307,889                | 805,555                 | 117,705                | 0   | 338,096                 | 5,617                  |
| North Dakota         | 427,511                  | 301,152                  | 87,473                  | 13,572                 | 1,094                                       | 22,345                  | 1,875                  |
| Ohio                 | 9,110,815                | 6,342,858                | 1,867,422               | 269,331                | 104,195                                     | 397,876                 | 129,133                |
| Oklahoma             | 2,203,126                | 1,602,392                | 404,457                 | 32,428                 | 0   | 157,301                 | 6,549                  |
| Oregon               | 2,458,745                | 1,567,870                | 645,630                 | 95,924                 | 22,599                                      | 121,848                 | 4,874                  |
| Pennsylvania         | 10,095,432               | 7,176,001                | 1,857,297               | 480,109                | 161,525                                     | 404,584                 | 15,916                 |
| Rhode Island         | 1,064,304                | 739,961                  | 234,364                 | 8,146                  | 56,512                                      | 23,401                  | 1,921                  |
| South Carolina       | 2,915,986                | 2,093,030                | 575,609                 | 70,932                 | 234   | 149,800                 | 26,380                 |
| South Dakota         | 498,922                  | 349,991                  | 90,500                  | 21,841                 | 5,947                                       | 28,890                  | 1,753                  |
| Tennessee            | 3,647,986 <sup>1</sup>   | 2,610,771                | 587,124                 | 53,374                 | 291 <sup>1</sup>                            | 382,532                 | 13,893                 |
| Texas                | 18,347,986               | 14,088,723               | 2,137,116               | 535,880                | 37,469                                      | 1,398,826               | 149,972                |
| Utah                 | 1,518,242                | 1,041,674                | 368,343                 | 27,676                 | 295   | 74,741                  | 5,512                  |
| Vermont              | 671,163                  | 436,793                  | 127,245                 | 35,179                 | 50,371                                      | 19,998                  | 1,576                  |
| Virginia             | 5,661,332                | 4,218,653                | 1,065,839               | 110,321                | 2,222                                       | 260,582                 | 3,715                  |
| Washington           | 4,381,186 <sup>1</sup>   | 3,234,041                | 699,110                 | 207,742                | 8,081 <sup>1</sup>                          | 199,704                 | 32,509                 |
| West Virginia        | 1,444,689                | 949,554                  | 416,838                 | 22,805                 | 401   | 54,824                  | 267                    |
| Wisconsin            | 4,904,809                | 3,212,515                | 1,360,394               | 77,351                 | 68,477                                      | 170,732                 | 15,341                 |
| Wyoming              | 474,108                  | 324,091                  | 103,342                 | 18,416                 | 721   | 26,777                  | 761                    |
| -----                |                          |                          |                         |                        |   |                         |                        |
| Outlying areas       |                          |                          |                         |                        |   |                         |                        |
| American Samoa       | 24,662                   | 15,725                   | 3,040                   | 2,858                  | 0   | 2,253                   | 785                    |
| Guam                 | —                        | —                        | —                       | —                      | —   | —                       | —                      |
| Northern Marianas    | 43,548                   | 30,217                   | 7,986                   | 2,505                  | 0   | 2,840                   | 0                      |
| Puerto Rico          | 1,876,195                | 1,430,330                | 214,335                 | 6,665                  | 0   | 24,985                  | 199,880                |
| Virgin Islands       | 81,742                   | 63,994                   | 16,143                  | 164                    | 0   | 1,380                   | 60                     |

— Not available.

<sup>1</sup> Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

## Appendix I. Sample Tables

Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure, state, and outlying areas: School year 2002–03

[In thousands of dollars]

| State                | Total                        | Current for public elementary/secondary education | Facilities acquisition and construction | Replacement equipment      | Other programs             | Interest on debt |
|----------------------|------------------------------|---|---|----------------------------|----------------------------|------------------|
| United States        | \$454,905,783 <sup>1,2</sup> | \$387,592,494 <sup>2</sup>                        | \$42,806,889                            | \$6,133,485 <sup>1,2</sup> | \$6,873,755 <sup>1,2</sup> | \$11,499,160     |
| Alabama              | 5,305,144                    | 4,657,643   | 401,473                                 | 33,051                     | 106,661                    | 106,315          |
| Alaska               | 1,609,420                    | 1,326,226   | 230,754                                 | 16,825                     | 11,051                     | 24,565           |
| Arizona              | 7,050,421 <sup>1</sup>       | 5,891,105   | 655,258                                 | 196,387 <sup>1</sup>       | 42,109 <sup>1</sup>        | 265,562          |
| Arkansas             | 3,304,710                    | 2,923,401   | 207,693                                 | 79,934                     | 23,798                     | 69,884           |
| California           | 56,542,273                   | 47,983,402  | 6,772,856                               | 215,923                    | 1,010,545                  | 559,547          |
| Colorado             | 6,704,415                    | 5,551,506   | 687,619                                 | 137,717                    | 53,074                     | 274,499          |
| Connecticut          | 7,334,520 <sup>1</sup>       | 6,302,988   | 681,063                                 | 87,070 <sup>1</sup>        | 122,087 <sup>1</sup>       | 141,313          |
| Delaware             | 1,342,095                    | 1,127,745   | 170,368                                 | 8,567 <sup>2</sup>         | 17,846 <sup>2</sup>        | 17,569           |
| District of Columbia | 1,114,681                    | 902,318   | 167,944                                 | 27,997                     | 16,422                     | 0                |
| Florida              | 20,161,939                   | 16,355,123  | 2,719,748                               | 198,464                    | 418,707                    | 469,897          |
| Georgia              | 13,586,716                   | 11,630,576  | 1,515,260                               | 197,603                    | 61,048                     | 182,229          |
| Hawaii               | 1,657,914                    | 1,489,092   | 32,883                                  | 31,278                     | 50,252                     | 54,410           |
| Idaho                | 1,739,541                    | 1,511,862   | 157,149                                 | 29,740                     | 4,894                      | 35,895           |
| Illinois             | 20,658,276                   | 17,271,301  | 2,225,747                               | 502,318                    | 127,354                    | 531,557          |
| Indiana              | 9,688,103                    | 8,088,684   | 719,134                                 | 121,668                    | 63,903                     | 694,712          |
| Iowa                 | 4,203,671                    | 3,652,022   | 371,002                                 | 88,038                     | 28,279                     | 64,330           |
| Kansas               | 3,910,054                    | 3,510,675   | 100,242                                 | 149,885                    | 16,061                     | 133,191          |
| Kentucky             | 4,687,217                    | 4,401,627   | 31,588                                  | 102,115                    | 53,807                     | 98,079           |
| Louisiana            | 5,630,084                    | 5,056,583   | 323,450                                 | 87,624                     | 50,551                     | 111,876          |
| Maine                | 2,124,554                    | 1,909,268   | 118,037                                 | 30,810                     | 22,294                     | 44,145           |
| Maryland             | 8,734,564                    | 7,933,055   | 617,971                                 | 69,006                     | 22,844                     | 91,688           |
| Massachusetts        | 11,084,082                   | 10,281,820  | 116,238                                 | 156,414                    | 227,367                    | 302,243          |
| Michigan             | 19,291,044                   | 15,674,698  | 2,297,337                               | 267,942                    | 381,464                    | 669,603          |
| Minnesota            | 8,720,326                    | 6,867,403   | 1,024,833                               | 140,667                    | 330,091                    | 357,332          |
| Mississippi          | 3,156,153                    | 2,853,531   | 121,198                                 | 89,169                     | 24,716                     | 67,539           |
| Missouri             | 7,953,797 <sup>2</sup>       | 6,793,957 <sup>2</sup>                            | 547,938                                 | 219,609                    | 158,259                    | 234,034          |
| Montana              | 1,220,956                    | 1,124,291   | 60,411                                  | 18,324                     | 6,067                      | 11,863           |
| Nebraska             | 2,678,767                    | 2,304,223   | 245,441                                 | 70,297 <sup>2</sup>        | 4,306 <sup>2</sup>         | 54,501           |
| Nevada               | 3,012,227                    | 2,251,044   | 486,310                                 | 90,795                     | 15,529                     | 168,549          |
| New Hampshire        | 2,041,865                    | 1,781,594   | 188,733                                 | 26,127                     | 6,285                      | 39,124           |
| New Jersey           | 19,168,738                   | 17,185,966  | 1,417,798                               | 92,845 <sup>2</sup>        | 183,107 <sup>2</sup>       | 289,021          |
| New Mexico           | 2,734,668                    | 2,281,608   | 371,981                                 | 21,857                     | 22,518                     | 36,704           |
| New York             | 39,903,445                   | 34,546,965  | 2,815,123                               | 361,545                    | 1,442,295                  | 737,518          |
| North Carolina       | 10,104,266                   | 8,766,968   | 946,775                                 | 63,592                     | 46,078                     | 280,854          |
| North Dakota         | 810,960                      | 716,007   | 55,160                                  | 24,734                     | 6,226                      | 8,834            |
| Ohio                 | 19,000,331                   | 15,868,494  | 1,894,969                               | 447,912                    | 440,362                    | 348,594          |
| Oklahoma             | 4,144,802                    | 3,804,570   | 224,110                                 | 47,946                     | 15,948                     | 52,228           |
| Oregon               | 4,976,856                    | 4,150,747   | 570,653                                 | 34,932                     | 34,179                     | 186,345          |
| Pennsylvania         | 19,350,934                   | 16,344,439  | 1,652,840                               | 234,329                    | 375,346                    | 743,981          |
| Rhode Island         | 1,746,150                    | 1,647,587   | 17,431                                  | 14,185                     | 37,659                     | 29,288           |
| South Carolina       | 6,028,152                    | 4,888,250   | 807,133                                 | 69,159                     | 72,231                     | 191,379          |
| South Dakota         | 998,417                      | 851,429   | 84,127                                  | 38,371                     | 2,762                      | 21,727           |
| Tennessee            | 6,499,907 <sup>2</sup>       | 5,674,773 <sup>2</sup>                            | 521,042                                 | 119,784                    | 42,072                     | 142,236          |
| Texas                | 36,903,089                   | 30,399,603  | 4,368,741                               | 395,242                    | 276,742                    | 1,462,762        |
| Utah                 | 2,991,570                    | 2,366,897   | 415,790                                 | 49,073                     | 71,100                     | 88,710           |
| Vermont              | 1,110,930                    | 1,045,213   | 28,261                                  | 18,338                     | 3,710                      | 15,409           |
| Virginia             | 10,487,025                   | 9,208,329   | 846,658                                 | 222,728                    | 63,288                     | 146,022          |
| Washington           | 8,927,605 <sup>2</sup>       | 7,359,566 <sup>2</sup>                            | 1,075,313                               | 125,979                    | 42,793                     | 323,954          |
| West Virginia        | 2,557,190                    | 2,349,833   | 97,800                                  | 65,941                     | 33,080                     | 10,537           |
| Wisconsin            | 9,300,201                    | 7,934,755   | 521,023                                 | 161,800                    | 182,299                    | 500,324          |
| Wyoming              | 911,017                      | 791,732   | 78,484                                  | 31,831                     | 2,289                      | 6,681            |
| -----                |                              |   |   |                            |                            |                  |
| Outlying areas       |                              |   |   |                            |                            |                  |
| American Samoa       | 54,744                       | 47,566  | 2,864                                   | 1,112                      | 3,201                      | 0 <sup>3</sup>   |
| Guam                 | —                            | —   | —                                       | —                          | —                          | —                |
| Northern Marianas    | 51,249                       | 50,843  | 374                                     | 31                         | 1                          | 0 <sup>3</sup>   |
| Puerto Rico          | 2,632,580                    | 2,541,385   | 212                                     | 19,174                     | 53,394                     | 18,415           |
| Virgin Islands       | 133,034                      | 125,405   | 4,680                                   | 1,239                      | 1,710                      | 0 <sup>3</sup>   |

— Not available.

<sup>1</sup> Value contains imputation for missing data. Imputed value is less than 2 percent of total expenditures in any one state.

<sup>2</sup> Value affected by redistribution of reported values to correct for missing data items.

<sup>3</sup> Interest on debt expenditures is not made by the departments of education in these outlying areas.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

## Appendix I. Sample Tables