

# Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2001–02 (Fiscal Year 2002)

Revised File



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## **I. Introduction to Documentation for the National Public Education Financial Survey: School Year 2001–2002, Fiscal Year 2002 (Revised File)**

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 2002 (school year 2001–2002). 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 2001–2002 Common Core of Data State Nonfiscal Survey has also been added. Information from the fiscal year 2002 data plan appears at the end of the documentation.

## **II. User’s Guide**

There is one ASCII data file containing 56 records. 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 78 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.

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 2001–02 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.***

Final files have a version number beginning with 1 (one). The character following 1 indicates the version of the file. For example, a “1a” file is the first (original) final file, and a “1b” file is the second (revised) version of the final file.

NCES releases a final file (Version 1a) after a publication using the data has been released. (NCES standards require that an NCES publication using the data be released before the data are considered final). A revised file (Version 1b) is released if NCES receives revised data from states

or discovers errors in the final data file. Additional revised files (Versions 1c, 1d, etc.) may be released if NCES received revised data from states or discovers errors in the file. The documentation for the revised file indicates which states submitted revised data.

The revisions in the FY 02 1b version from the 1a version include the following:

- Revisions to values for 122 variables for the following 27 SEAs: Alabama, Arizona, Arkansas, California, Connecticut, Delaware, the District of Columbia, Illinois, Indiana, Louisiana, Kansas, Kentucky, Massachusetts, Minnesota, Missouri, Nebraska, New Hampshire, New Jersey, New York, North Carolina, Ohio, Rhode Island, South Carolina, South Dakota, Tennessee, Virginia, and Washington.

The revisions in the FY 02 version 1c from the 1b version include the following:

- Revisions to student membership values for the following 5 states: Alabama, California, Delaware, South Carolina, and Tennessee.

The revisions in the FY 02 version 1d from the 1c version include the following:

- Revisions to TE10 for the District of Columbia.

## **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 “2001–2002 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, 2002 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 son 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, “3B11 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**  
Common Core of Data (CCD), National Public Education Finance Survey (NPEFS),  
School Year 2001-2002, Fiscal Year 2002 (Revised File)

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

File: Stfis021d.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 (2002)
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
R1	N	15	LOCAL REV STUDENT ACTIVITIES
R1	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

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School Year 2001-2002, Fiscal Year 2002 (Revised File)

<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

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<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

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<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**  
Common Core of Data (CCD), National Public Education Finance Survey (NPEFS),  
School Year 2001-2002, Fiscal Year 2002 (Revised File)

<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
MEMBER01	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**  
Common Core of Data (CCD), National Public Education Finance Survey (NPEFS),  
School Year 2001-2002, Fiscal Year 2002 (Revised File)

<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
IE 225	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**  
Common Core of Data (CCD), National Public Education Finance Survey (NPEFS),  
School Year 2001-2002, Fiscal Year 2002 (Revised File)

<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
IE 264	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
IEE67	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
ISTE29	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**  
Common Core of Data (CCD), National Public Education Finance Survey (NPEFS),  
School Year 2001-2002, Fiscal Year 2002 (Revised File)

<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 TESTBKS (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**  
Common Core of Data (CCD), National Public Education Finance Survey (NPEFS),  
School Year 2001-2002, Fiscal Year 2002 (Revised File)

<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 27CHAPTER10
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
IMEMBR01	AN	290	IMP FLAG TOTAL STUDENT

## 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

Services subtotal STE2T is the sum of subtotals: STE22, STE23, STE24, STE25, STE26, STE27



## **Appendix B. Glossary**

and STE28. STE2T is also the sum of subtotals: TE21, TE22, TE23, TE24 and TE26.)

**Appendix C. States Codes and Abbreviations Used in the Data File**  
Revised 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**  
Revised 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
 <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. Imputations and Adjustments List**

### **Revised File**

Calculated subtotals (those with an imputation flag of “T”) are not included in the following list. Subtotals and totals were calculated and flagged with a “T” if one or more of their subcomponents was imputed. The components of each subtotal and total are identified in Appendix A, Record Layout and Description of Data Elements.

#### **ALASKA**

R1D contains R1C using TR  
R1C combined with R1D

#### **ARIZONA**

E3A1 totals E3A11, E3A12, E3A13, E3A14, E3A16 using TE11  
E3A11 is supplemented by E3A1  
E3A12 is supplemented by E3A1  
E3A13 is supplemented by E3A1  
E3A14 is supplemented by E3A1  
E3A16 is supplemented by E3A1  
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

## **Appendix D. Imputations and Adjustments List**

### **Revised File**

#### **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  
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  
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, 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  
E61 contains E62, E63 using TE11  
E62 combined with E61  
R1D contains R1C using TR  
R1C combined with R1D

#### **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

## **Appendix D. Imputations and Adjustments List**

### **Revised File**

#### **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

#### **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

**Appendix D. Imputations and Adjustments List**  
Revised File

## **Appendix D. Imputations and Adjustments List**

### **Revised File**

#### **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  
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  
E3B16 contains E3B11, E3B12 using TE11  
E3B11 combined with E3B16  
E62 contains E61 using TE11  
E61 combined with E62  
E81 contains E82 using TE11  
E82 combined with E81  
R4B contains R4A, R4C using TR  
R4A 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



## **Appendix D. Imputations and Adjustments List**

### **Revised File**

#### **NEW JERSEY**

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

#### **NEW YORK**

E13 contains E14 using TE11  
E14 combined with E13  
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

#### **NORTH CAROLINA**

E7A1 impute/import TE11

#### **OHIO**

R1E contains R1N using TR  
R1N combined with R1E

#### **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  
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**

E14 impute based on (TE11-E14)

#### **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

## **Appendix D. Imputations and Adjustments List**

### **Revised File**

#### **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 E. Fiscal Data Plan Questions

### Fiscal Data Plan: FY 2002

#### 1. CHART OF ACCOUNTS

A revised chart of accounts for financial reporting appears in *Financial Accounting for Local and State School Systems: 2003 Edition*. This draft provides new guidance for financial reporting in accordance with the GASB requirements and contains new and revised account codes. The draft is available on the Forum website at: [http://nces.ed.gov/forum/draft\\_reviews.asp](http://nces.ed.gov/forum/draft_reviews.asp). Please refer to this document, review the changes described in Chapter I and Appendix A, and answer the questions below:

1a. Will these changes cause any problems providing future NPEFS data?

Yes  No

If YES, please explain.

1b. Can you report current expenditures for instruction-related technology? In the draft 2003 handbook these would include all current expenditures for function 2230 (Instruction-related Technology), and the following objects within function 1000: 351 (Data Processing and Coding Services), 352 (Other Technical Services), 432 (Technology-related Repairs and Maintenance), 443 (Rentals of Computers and Related Equipment), 530 (Communications), and 650 (Technology-related Supplies).

Yes  No

1c. Can you report instruction-related technology property/equipment? In the draft 2003 handbook these would include all 700 objects under function 2230 (Instruction-related Technology), objects 734 (Technology-related Hardware) and 735 (Technology related Software) under 1000 (Instruction).

Yes  No

## Appendix E. Fiscal Data Plan Questions

### 2. TUITION

Tuition from Individuals is tuition paid by an individual to attend school in an LEA other than the one in which he or she resides.

A) Do the local education agencies (LEA's) in your state receive tuition from individuals?

Yes  No

B) Are you able to report these monies?

Yes  No

Tuition from Other LEAs Within the State is tuition from one LEA to another within the same state for educating students (e.g. an LEA pays tuition to another LEA to provide a special program for a student that is not available in the LEA where the student resides).

A) Do the LEA's in your state receive tuition from other LEAs within the state?

Yes  No

B) Are you able to report these monies?

Yes  No

## Appendix E. Fiscal Data Plan Questions

### 3. DIRECT PROGRAM SUPPORT

1. Does your state make direct support payments on behalf of school districts?

Yes  No

2. Are direct support payments included in the revenue section of your NPEFS report?

Yes  No

3. Are direct support payments included in the expenditure functions of your NPEFS report?

Yes  No

4. Please specify amounts of direct support payments for each item below.

a. Textbooks for Public School Children

b. Transportation for Public School Children

Property (700)

c. Employee Benefits for Public School Employees

Property (700)

d. Direct Program Support for Private School Students

e. Direct Program Support for Public School Students

Specify program names:

Property (700)

<input type="text"/>
<input type="text"/>

## Appendix E. Fiscal Data Plan Questions

### 4. HEAD START/EARLY START

Do you include revenue and expenditure amounts for Head Start and Early Start programs run by school districts in your NPEFS data?

Where do you report the revenues?

- Federal source revenues
- State source revenues
- Other

Where do you report the expenditures?

- Instruction
- Support Services
- Other

**Appendix F.—Data Plan Responses**  
Common Core of Data, State Finance Survey: 2001–02

State	Year	1.a	1.a.exp Anticipated problems	1.b	1.c
		Problems w/ account code revisions?		Instr- Related Tech Current Exp?	Instr- Related Tech Prop/Equip ?
Alabama	2002	YES	Note <sup>1</sup>	NO	NO
Alaska	2002	NO	---	NO	NO
Arizona	2002	YES	Note <sup>2</sup>	NO	NO
Arkansas	2002	NO	---	YES	YES
California	2002	NO	---	YES	YES
Colorado	2002	NO	---	NO	NO
Connecticut	2002	NO	---	NO	NO
Delaware	2002	YES	Note <sup>3</sup>	NO	YES
District of Columbia	2002	NO	---	YES	YES
Florida	2002	---	---	---	---
Georgia	2002	NO	---	NO	NO
Hawaii	2002	YES	Note <sup>4</sup>	NO	NO
Idaho	2002	YES	Note <sup>5</sup>	NO	NO
Illinois	2002	NO	---	NO	NO
Indiana	2002	NO	---	YES	YES
Iowa	2002	NO	Note <sup>6</sup>	NO	YES
Kansas	2002	YES	Note <sup>7</sup>	NO	NO
Kentucky	2002	NO	---	NO	NO
Louisiana	2002	YES	Note <sup>8</sup>	NO	NO
Maine	2002	YES	Note <sup>9</sup>	NO	NO
Maryland	2002	YES	Note <sup>10</sup>	NO	NO
Massachusetts	2002	NO	---	NO	YES
Michigan	2002	YES	Note <sup>11</sup>	NO	NO
Minnesota	2002	YES	Note <sup>12</sup>	NO	NO
Mississippi	2002	NO	---	NO	NO
Missouri	2002	YES	Note <sup>13</sup>	NO	NO
Montana	2002	YES	Note <sup>14</sup>	NO	NO
Nebraska	2002	NO	---	NO	NO
Nevada	2002	NO	---	YES	YES
New Hampshire	2002	YES	Note <sup>15</sup>	NO	NO
New Jersey	2002	YES	Note <sup>16</sup>	NO	NO
New Mexico	2002	YES	Note <sup>17</sup>	NO	NO
New York	2002	YES	Note <sup>18</sup>	YES	YES
North Carolina	2002	YES	---	NO	NO
North Dakota	2002	NO	---	NO	NO
Ohio	2002	YES	Note <sup>19</sup>	NO	NO
Oklahoma	2002	YES	Note <sup>20</sup>	NO	YES
Oregon	2002	YES	Note <sup>21</sup>	NO	NO
Pennsylvania	2002	YES	Note <sup>22</sup>	NO	NO
Rhode Island	2002	NO	---	YES	YES
South Carolina	2002	YES	Note <sup>23</sup>	NO	NO
South Dakota	2002	YES	Note <sup>24</sup>	NO	NO
Tennessee	2002	NO	---	NO	NO
Texas	2002	NO	---	NO	NO
Utah	2002	YES	Note <sup>25</sup>	NO	NO
Vermont	2002	YES	Note <sup>26</sup>	NO	NO
Virginia	2002	NO	Note <sup>27</sup>	YES	YES
Washington	2002	NO	---	NO	NO
West Virginia	2002	NO	---	NO	YES
Wisconsin	2002	YES	Note <sup>28</sup>	NO	NO
Wyoming	2002	NO	---	YES	YES
American Samoa	2002	NO	---	YES	YES
Guam	2002	---	---	---	---
Commonwealth of the Northern Mariana Islands	2002	NO	---	NO	NO
Puerto Rico	2002	NO	---	YES	NO
Virgin Islands	2002	NO	---	YES	YES

## Appendix F.—Data Plan Responses

Common Core of Data, State Finance Survey: 2001–02

<sup>1</sup>We have not reviewed the draft in detail but, based on initial review, we don't anticipate incorporating all of the changes immediately. We also don't know when they will be incorporated into our Chart of Accounts. We don't currently use a separate function code for instruction-related technology and, in our opinion, trying to do so would cause confusion among the LEAs as to when to use 1100 for instruction and when to use the new function.

<sup>2</sup>There are no documents listed for review at this time.

<sup>3</sup>The Delaware State Accounting System requires coding information be entered by LEAs to enable the completion of NPEFS reports.

<sup>4</sup>We need to review/evaluate the impact of the changes against our current account code structure to meet the NPEFS data report requirements.

<sup>5</sup>Will need to add new account codes to capture some of the data. Have already issued the new account codes for the 2003-04 school year.

<sup>6</sup>We will need sufficient time to allow districts to crosswalk data from the old codes to the new ones.

<sup>7</sup>We will need to break out expenses differently.

<sup>8</sup>Our data collection instrument, as well as the districts' system, must be revised to accommodate these revisions and that will take some time. For example, there is some conflict w/the titles and definitions of the function codes currently in use by LA that are now being used in this guide.

<sup>9</sup>At this time, our data collection system is not flexible enough to incorporate the new codes. We will be asking the school admin units to code their transactions under the new handbook but will not be able to collect it in that format until 2005–06.

<sup>10</sup>Our system does not have sub-program codes to capture the enhanced details of the program expenditures.

<sup>11</sup>Our districts would need to have the final chart of account changes now in order to submit financial data for FY 2003–04. Since the manual is still in draft format, we have not made the changes to the MI chart of accounts. Once the federal manual is implemented, we will make our chart consistent with the federal information and begin collecting the data in the next full financial reporting period.

<sup>12</sup>We do not have definitions of technology (is it just computers?) or technology codes in our system yet.

<sup>13</sup>All changes outlined in this draft have not yet been incorporated into Missouri's accounting system. The earliest such data can be reported will be the 2003–04 fiscal year.

<sup>14</sup>We need time to review its impact.

<sup>15</sup>At this time it is unclear what the impact will be w/GASB34 reporting. In addition it will be impossible to isolate expenditures due to technology.

<sup>16</sup>Not so much problems as challenges. We are currently developing a new Chart of Accounts for the State of NJ DOE that will assist us in complying with most of the new financial reporting requirements. We will still have an "Undistributed" program code. Our new COA will be effective 7/1/04. We can't currently report the technology categories in the 2003 draft handbook, but will add to our revised COA so the data is available beginning w/the 2004–05 school year.

<sup>17</sup>New Mexico's current Chart of Accounts does not provide enough detail for all of the new items.

<sup>18</sup>They appear minor. Specifically, some of the required expenditures, revenues and object accounts are not included in the NY State Uniform Accounting System.

<sup>19</sup>When draft is final we will take it to our account review team for incorporating coding changes in the chart of accounts.

<sup>20</sup>We will need to make the changes to the codes in our handbook. To account for the technology and combine the three function codes, we need to revise our handbook.

<sup>21</sup>*Financial Accounting for Local and State School Systems: 2003 Edition* document not available for viewing.

<sup>22</sup>We do not collect to this level on the Annual Financial Report for LEAs in PA.

<sup>23</sup>The Handbook (revised chart of accounts) requires some detail breakdown that is not available at this time.

<sup>24</sup>SD would have problems/concerns with the following:

(1) Revenue

1530-Account not available. Limitations & accounting practices in SD would make this a minimal occurring account.

1650-We do not break out Summer Food Prg revenue.

(2) Exp Functions

2240-Account not available.

2610 & 2620-SD does not distinguish b/w these 2 accounts.

2670-SD does not distinguish b/w Security & Safety Services.

4200-SD does not distinguish b/w permanent & non-permanent improvements.

5200 to 5000-SD has some concerns about including fund transfers in Debt Service.

(3) Objects

330,350, 351, 352-SD does not separate these codes.



**Appendix F.—Data Plan Responses**  
Common Core of Data, State Finance Survey: 2001–02

431 & 432-SD does not separate tech & non-tech related repairs & maintenance.

442 & 443-SD does not separate rental expenditures.

650-SD does not separate tech related supplies.

735-SD does not have a code for tech related software.

SD does not have codes for the following objects - 740, 833, 834, 930, 931, 940, 950, & 960.

<sup>25</sup>Changes, of course, will have to be made and districts won't be amiable to those changes. I have to answer no to 1.b and 1.c because at this time, we do not have the capability to report those items.

<sup>26</sup>We do not now collect Object 790, Depreciation, at all. We do not collect Object 630, food, separately. It is part of the general object 600 field. It appears you are considering asking for info on technology in more detail than we require. Our handbook is based on the fed. handbook, and will be updated to incorporate changes in the revised version. Given notice we should be able to collect anything you ask for.

<sup>27</sup>VA is still in the process of reviewing this draft to assess how data collection procedures will be impacted. No problems are anticipated; however, the full impact of the financial reporting changes will not be known until next year (state fiscal year 2004).

<sup>28</sup>No drafts were available when I linked to the site. Cannot answer question.

## Appendix F.—Data Plan Responses

Common Core of Data, State Finance Survey: 2001–02

State	Year	2.A.1	2.B.1	2.A.2	2.B.2
		Tuit from Indiv Received?	Tuit from Indiv Reported?	Tuit from LEAs Received?	Tuit from LEAs Reported?
Alabama	2002	YES	YES	YES	YES
Alaska	2002	YES	YES	YES	YES
Arizona	2002	YES	NO	YES	YES
DP	2002	NO	YES	YES	YES
California	2002	NO	---	YES	YES
Colorado	2002	YES	NO	YES	YES
Connecticut	2002	YES	YES	YES	YES
Delaware	2002	NO	NO	YES	YES
District of Columbia	2002	YES	YES	NO	YES
Florida	2002	---	---	---	---
Georgia	2002	YES	YES	YES	NO
Hawaii	2002	NO	---	NO	YES
Idaho	2002	YES	YES	YES	YES
Illinois	2002	YES	YES	YES	YES
Indiana	2002	YES	YES	YES	YES
Iowa	2002	YES	YES	YES	YES
Kansas	2002	YES	YES	YES	YES
Kentucky	2002	YES	YES	YES	YES
Louisiana	2002	YES	YES	YES	YES
Maine	2002	YES	NO	YES	NO
Maryland	2002	YES	YES	YES	YES
Massachusetts	2002	YES	YES	YES	YES
Michigan	2002	YES	---	YES	YES
Minnesota	2002	YES	YES	YES	YES
Mississippi	2002	YES	YES	YES	YES
Missouri	2002	YES	YES	YES	YES
Montana	2002	YES	YES	YES	YES
Nebraska	2002	YES	YES	YES	YES
Nevada	2002	NO	---	YES	YES
New Hampshire	2002	YES	YES	YES	YES
New Jersey	2002	YES	YES	YES	YES
New Mexico	2002	NO	NO	NO	NO
New York	2002	YES	YES	YES	YES
North Carolina	2002	YES	YES	YES	YES
North Dakota	2002	NO	NO	YES	YES
Ohio	2002	YES	YES	YES	YES
Oklahoma	2002	YES	YES	YES	YES
Oregon	2002	YES	YES	YES	YES
Pennsylvania	2002	YES	YES	YES	YES
Rhode Island	2002	YES	NO	YES	YES
South Carolina	2002	YES	YES	YES	YES
South Dakota	2002	YES	YES	YES	YES
Tennessee	2002	YES	YES	NO	NO
Texas	2002	YES	YES	YES	YES
Utah	2002	YES	YES	YES	YES
Vermont	2002	YES	YES	YES	YES
Virginia	2002	YES	YES	YES	YES
Washington	2002	NO	NO	NO	NO
West Virginia	2002	YES	YES	YES	YES
Wisconsin	2002	YES	YES	YES	YES
Wyoming	2002	YES	YES	YES	YES
American Samoa	2002	NO	---	NO	---
Guam	2002	---	---	---	---
Commonwealth of the Northern Mariana Islands	2002	NO	NO	NO	NO
Puerto Rico	2002	NO	NO	NO	NO
Virgin Islands	2002	YES	YES	NO	NO

**Appendix F.—Data Plan Responses**  
Common Core of Data, State Finance Survey: 2001–02

State	Year	3.1	3.2	3.3	3.4.a	3.4.b	3.4.bp
		Dir supp paym made by state?	Dir supp paym incl in revenue?	Dir supp paym incl in exp?	Dir supp paym Textbooks	Dir supp paym Transportation	Dir supp paym Trans (Prop)
Alabama	2002	NO	NO	NO	---	---	---
Alaska	2002	NO	NO	NO	0	0	0
Arizona	2002	NO	NO	NO	0	0	0
Arkansas	2002	YES	YES	YES	---	50,390,480	---
California	2002	YES	YES	YES	---	---	---
Colorado	2002	NO	NO	NO	---	---	---
Connecticut	2002	YES	YES	NO	---	---	---
Delaware	2002	NO	YES	YES	0	0	0
District of Columbia	2002	YES	NO	YES	---	---	---
Florida	2002	---	---	---	---	---	---
Georgia	2002	YES	NO	YES	---	---	---
Hawaii	2002	YES	YES	YES	---	---	---
Idaho	2002	YES	YES	YES	---	---	---
Illinois	2002	YES	YES	YES	30,192,100	15,120,000	0
Indiana	2002	YES	YES	YES	---	---	---
Iowa	2002	NO	NO	NO	---	---	---
Kansas	2002	---	YES	YES	0	2,377,341	28,039
Kentucky	2002	YES	YES	YES	100,000	---	---
Louisiana	2002	NO	NO	NO	0	0	---
Maine	2002	YES	YES	YES	---	---	---
Maryland	2002	YES	YES	YES	---	---	---
Massachusetts	2002	YES	YES	YES	---	---	---
Michigan	2002	NO	NO	NO	---	---	---
Minnesota	2002	YES	YES	YES	---	---	---
Mississippi	2002	NO	NO	NO	---	---	---
Missouri	2002	NO	NO	NO	---	---	---
Montana	2002	NO	NO	NO	---	---	---
Nebraska	2002	NO	NO	NO	---	---	---
Nevada	2002	NO	---	---	---	---	---
New Hampshire	2002	NO	NO	NO	---	---	---
New Jersey	2002	YES	NO	NO	---	---	---
New Mexico	2002	NO	NO	NO	0	0	0
New York	2002	YES	NO	YES	0	0	---
North Carolina	2002	NO	NO	NO	---	---	---
North Dakota	2002	NO	NO	NO	---	---	---
Ohio	2002	NO	NO	NO	---	---	---
Oklahoma	2002	YES	YES	YES	0	0	0
Oregon	2002	NO	NO	NO	0	0	0
Pennsylvania	2002	YES	NO	YES	0	0	0
Rhode Island	2002	YES	YES	YES	0	0	0
South Carolina	2002	YES	YES	YES	---	---	---
South Dakota	2002	YES	NO	YES	0	0	0
Tennessee	2002	NO	NO	NO	---	---	---
Texas	2002	YES	YES	YES	347,912,250	15,382,583	---
Utah	2002	NO	NO	NO	---	---	---
Vermont	2002	YES	YES	YES	---	---	---
Virginia	2002	NO	NO	NO	---	---	---
Washington	2002	NO	NO	NO	0	0	0
West Virginia	2002	YES	YES	NO	---	---	---
Wisconsin	2002	YES	NO	NO	---	---	---
Wyoming	2002	NO	NO	NO	---	---	---
American Samoa	2002	NO	---	---	---	---	---
Guam	2002	---	---	---	---	---	---
Commonwealth of the Northern Mariana Islands	2002	NO	NO	NO	---	---	---
Puerto Rico	2002	YES	YES	YES	---	---	---
Virgin Islands	2002	NO	NO	NO	---	---	---

**Appendix F.—Data Plan Responses**  
Common Core of Data, State Finance Survey: 2001–02

State	Year	3.4.c	3.4.cp	3.4.d	3.4.e	3.4.es	3.4.ep
		Dir supp paym Emp Benefits	Dir supp paym Emp Ben (Prop)	Dir Prog Supp Priv Sch Students	Dir Prog Supp Pub Sch Students	Public School Program Names	Dir Prog Supp Pub Sch St (Prop)
Alabama	2002	---	---	---	---	---	---
Alaska	2002	0	0	0	0	---	0
Arizona	2002	0	0	---	0	---	0
Arkansas	2002	---	---	---	---	Note <sup>29</sup>	---
California	2002	805,519,000	---	---	---	---	---
Colorado	2002	---	---	---	---	---	---
Connecticut	2002	253,796,361	---	21,162,145	270,126,812	---	9,646,872
Delaware	2002	0	0	3,299,250	0	N/A	0
District of Columbia	2002	52,857,000	---	---	---	---	---
Florida	2002	---	---	---	---	---	---
Georgia	2002	112,886,315	---	---	18,257,902	Note <sup>30</sup>	---
Hawaii	2002	---	---	249,172	---	---	---
Idaho	2002	1,024,300	---	---	---	---	---
Illinois	2002	749,667,518	0	0	94,878,832	---	---
Indiana	2002	465,400,000	---	---	103,511,594	---	---
Iowa	2002	---	---	---	---	---	---
Kansas	2002	105,073,187	0	0	98,383,841	KPERS	0
Kentucky	2002	551,228,923	---	---	17,541,000	Note <sup>31</sup>	---
Louisiana	2002	0	---	0	66,469,017	Note <sup>32</sup>	---
Maine	2002	168,214,621	---	201,000	---	---	---
Maryland	2002	328,221,733	---	---	---	---	---
Massachusetts	2002	725,000,000	---	64,000,000	---	---	---
Michigan	2002	---	---	---	---	---	---
Minnesota	2002	---	---	---	42,288,051	---	---
Mississippi	2002	---	---	---	---	---	---
Missouri	2002	---	---	---	---	---	---
Montana	2002	---	---	---	---	---	---
Nebraska	2002	---	---	---	---	---	---
Nevada	2002	---	---	---	---	---	---
New Hampshire	2002	---	---	---	---	---	---
New Jersey	2002	---	---	---	---	---	---
New Mexico	2002	0	0	0	0	N/A	0
New York	2002	0	---	0	57,653,293	---	---
North Carolina	2002	---	---	---	---	---	---
North Dakota	2002	---	---	---	---	---	---
Ohio	2002	---	---	---	---	---	---
Oklahoma	2002	32,742,607	0	0	14,231,269	Note <sup>33</sup>	0
Oregon	2002	0	0	0	0	---	0
Pennsylvania	2002	0	0	21,205,315	0	---	0
Rhode Island	2002	31,264,196	0	0	0	---	---
South Carolina	2002	---	---	---	---	---	---
South Dakota	2002	253,545	7,089	0	7,260,434	Note <sup>34</sup>	8,186,539
Tennessee	2002	---	---	---	---	---	---
Texas	2002	1,027,075,236	---	17,635,092	---	Note <sup>35</sup>	---
Utah	2002	---	---	---	---	---	---
Vermont	2002	20,446,282	---	---	---	---	---
Virginia	2002	---	---	---	---	---	---
Washington	2002	0	0	0	0	0	0
West Virginia	2002	121,346,780	---	---	24,201,907	Note <sup>36</sup>	18,675,052
Wisconsin	2002	---	---	73,484,990	---	---	---
Wyoming	2002	---	---	---	---	---	---
American Samoa	2002	---	---	---	---	---	---
Guam	2002	---	---	---	---	---	---
Northern Mariana Islands	2002	---	---	---	---	---	---
Puerto Rico	2002	---	---	7,190,482	---	Note <sup>37</sup>	---
Virgin Islands	2002	---	---	---	---	---	---

<sup>28</sup>No drafts were available when I linked to the site. Cannot answer question.

<sup>29</sup>Desegregation, Surplus Commodities, Food Service, Teacher Retirement, Employee Insurance, Testing, Technology Improvements.

<sup>30</sup>Academy for Blind, Schools for Deaf.

<sup>31</sup>State Operated Vocational Schools.

<sup>32</sup>LA School for the Visually Impaired, LA School for the Deaf, LA Special Ed Center, LA School for Math, Science and Arts, New Orleans Center for Creative Arts/Riverfront, Special School District #1 & #2, Depart of Corrections (Swanson, Jetson & Bridge City).

<sup>33</sup>Psychologist for Special Education and Career Tech.

<sup>34</sup>Wiring-Connecting the Schools/TTL Academies.

<sup>35</sup>Juvenile Justice Alt. Ed. Prog.; Expenditures for State Administered District.

<sup>36</sup>Computer Basic Skills, Success, Technology & Telecommunication Initial.

<sup>37</sup>Title I, Eisenhower, Technology, P.R. Even Start.

## Appendix F.—Data Plan Responses

Common Core of Data, State Finance Survey: 2001–02

State	Year	4.1	4.2	4.2.exp	4.3
		HS/ES Revenue & Exp?	HS/ES Revenue- location	HS/ES Revenue- location (other)	HS/ES Exp- location (other)
Alabama	2002	YES	Federal source revenues	---	Other Note <sup>49</sup>
Alaska	2002	NO	---	N/A	N/A
Arizona	2002	YES	Other	Local other	Instruction ---
Arkansas	2002	YES	State source revenues	Note <sup>38</sup>	Instruction ---
California	2002	YES	Federal source revenues	---	Instruction ---
Colorado	2002	YES	Federal source revenues	---	Other Note <sup>50</sup>
Connecticut	2002	YES	Federal source revenues	---	Other Note <sup>51</sup>
Delaware	2002	YES	Other	Note <sup>39</sup>	Other Note <sup>52</sup>
District Of Columbia	2002	YES	Federal source revenues	---	Instruction ---
Florida	2002	---	---	---	---
Georgia	2002	YES	Federal source revenues	---	Other ---
Hawaii	2002	NO	---	---	---
Idaho	2002	YES	Federal source revenues	---	Other Note <sup>53</sup>
Illinois	2002	YES	Federal source revenues	---	Other Community Services
Indiana	2002	YES	Federal source revenues	---	Instruction ---
Iowa	2002	YES	Federal source revenues	---	Note <sup>54</sup>
Kansas	2002	YES	Federal source revenues	Note <sup>40</sup>	Instruction Note <sup>55</sup>
Kentucky	2002	YES	Other	Note <sup>41</sup>	Other Note <sup>56</sup>
Louisiana	2002	YES	Federal source revenues	---	Instruction ---
Maine	2002	YES	State source revenues	---	Instruction ---
Maryland	2002	YES	State source revenues	---	Instruction ---
Massachusetts	2002	NO	---	---	---
Michigan	2002	YES	---	Note <sup>42</sup>	Note <sup>57</sup>
Minnesota	2002	NO	Other	Community Education	Other ---
Mississippi	2002	NO	---	---	---
Missouri	2002	YES	Federal source revenues	---	Other Note <sup>58</sup>
Montana	2002	YES	Federal source revenues	---	Other Note <sup>59</sup>
Nebraska	2002	YES	Federal source revenues	---	Instruction ---
Nevada	2002	YES	State source revenues	---	Instruction ---
New Hampshire	2002	NO	---	---	---
New Jersey	2002	NO	---	---	---
New Mexico	2002	YES	Other	Note <sup>43</sup>	Other Special Revenue Funds
New York	2002	YES	Federal source revenues	---	Instruction ---
North Carolina	2002	NO	---	---	---
North Dakota	2002	YES	Federal source revenues	Note <sup>44</sup>	Other Note <sup>60</sup>
Ohio	2002	YES	Federal source revenues	---	Other Note <sup>61</sup>
Oklahoma	2002	YES	Federal source revenues	Note <sup>45</sup>	Other Note <sup>62</sup>
Oregon	2002	YES	Federal source revenues	---	Other Note <sup>63</sup>
Pennsylvania	2002	NO	---	---	---
Rhode Island	2002	NO	Other	---	Other ---
South Carolina	2002	NO	---	---	---
South Dakota	2002	NO	Other	Note <sup>46</sup>	Other Note <sup>64</sup>
Tennessee	2002	YES	Federal source revenues	---	Other ---
Texas	2002	YES	Other	Note <sup>47</sup>	Other Note <sup>65</sup>
Utah	2002	YES	Federal source revenues	---	Other Non-K-12
Vermont	2002	NO	---	---	---
Virginia	2002	YES	Federal source revenues	---	Instruction ---
Washington	2002	YES	Federal source revenues	---	Instruction Note <sup>66</sup>
West Virginia	2002	YES	Federal source revenues	---	Instruction ---
Wisconsin	2002	NO	---	N/A	N/A
Wyoming	2002	YES	Federal source revenues	---	Instruction ---
American Samoa	2002	YES	Federal source revenues	---	Instruction ---
Guam	2002	---	---	---	---
Northern Mariana Islands	2002	YES	Other	Note <sup>48</sup>	Instruction ---
Puerto Rico	2002	NO	---	---	---
Virgin Islands	2002	NO	---	---	---

<sup>38</sup>It's recorded in both, we have state programs called Smart Start and the federal and they are reported.

## Appendix F.—Data Plan Responses

### Common Core of Data, State Finance Survey: 2001–02

<sup>39</sup>The federal Head Start and state Early Childhood Assistance Programs are incl/in the DE revenue figures as federal and state source revenues respectively.

<sup>40</sup>All of the above—program would not let us select all.

<sup>41</sup>Revenue is reported as primarily Federal, but some is local and state revenue is reported.

<sup>42</sup>The revenues come from many sources federal state and local. They are reported in the appropriate major class based on the definitions given in the NPEFS.

<sup>43</sup>Federal Source Special Revenue Funds.

<sup>44</sup>4579 Other Community Education Programs.

<sup>45</sup>We report the revenue and expenditures as the schools report to us. Schools receive the funds and expend the funds. The majority are federal funds.

<sup>46</sup>Head Start/Early Start programs are not run by SD school districts.

<sup>47</sup>Federal and State source revenues.

<sup>48</sup>Both Federal and State source revenues.

<sup>49</sup>Depends on what the LEAs do w/the funds. If instruction is provided, it's reported under instruction, if they are providing community services, then it's reported there, etc.

<sup>50</sup>Expenditures are reported in appropriated program & object areas.

<sup>51</sup>HS/ES expenditures are reported in the applicable function (i.e., instruction, support services, or some other) as determined by the grantee's use of funds.

<sup>52</sup>The expenses for programs operated by LEA s are reported by the LEA. DE reports are generated by data from the state accounting system. Expenses would be reported based upon the coding used by the LEA. They may reported as either instruction or support services. Programs operated by vendors other than LEA s are reflected as Other Support Services expenses by the SEA.

<sup>53</sup>Each LEA allocates their own expd. Reviewed a few LEAs and it appears the money is split b/w Instruction and Support Services, with by far the majority coded to instruction.

<sup>54</sup>This will depend on the age of the student. If the student is of school age, then in instruction. If not, then community services.

<sup>55</sup>All the above - program would not let us select all.

<sup>56</sup>The major portion is reported in Instruction, but some is reported in Support Services.

<sup>57</sup>It depends on the program and function. The costs for comm serv-based programs would be reported in comm serv. The preschool

<sup>58</sup>Reported under Community Services.

<sup>59</sup>Our one school uses the standard coding system and shows teachers in instruction 1000 and support staff in the 2000s area.

<sup>60</sup>800-3300 Community Services.

<sup>61</sup>Districts report expenditures in both categories Instruction and Support Services.

<sup>62</sup>Each of the functions relevant to the expenditures. Instructional salaries, materials, support to students.

<sup>63</sup>They are reported where they are spent. Mostly instruction, but may incl/some support services as reported by the district.

<sup>64</sup>HS/ES programs are not run by SD school districts.

<sup>65</sup>Instruction, Support Services, Food Services, Community Services, and Construction.

<sup>66</sup>Also reported in Support Services.

**Appendix G.—Value Distribution and Field Frequencies**  
Revised File

iTE11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	51	91.1	51	91.1
T	5	8.9	56	100.0

**iX12C - Excluss For PI 100 297 Title I**

iX12C	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iX12D - Excluss For PI 100 297 Title 1 Carryover**

iX12D	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

See notes at end of table.

**Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued**

**iX12E - Excluss For PI 100 297 Title VI**

iX12E	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iX12F - Excluss For PI 100 297 Title VI Carryover**

iX12F	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iTX12 - Total Excluss For PI 100 297**

iTX12	Frequency	Percent	Cumulative 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 frequency	Cumulative percent
R	52	92.9	52	92.9
T	4	7.1	56	100.0

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

iADA	Frequency	Percent	Cumulative frequency	Cumulative percent
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**Appendix G.—Value Distribution and Field Frequencies**  
Revised File

R	56	100.0	56	100.0
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**iA14A - Average Daily Attendance (State Definition)**

iA14A	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iA14B - Average Daily Attendance (NCES Definition)**

iA14B	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**  
Revised File

**Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued**

**iPPE15 - Per Pupil Expenditure**

iPPE15	Frequency	Percent	Cumulative frequency	Cumulative percent
R	52	92.9	52	92.9
T	4	7.1	56	100.0

**iMEMBR01- Student Membership**

iMEMBR01	Frequency	Percent	Cumulative frequency	Cumulative percent
R	53	94.6	53	94.6
T	3	5.4	56	100.0

Source: Data reported by states to U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), National Public Education Finance Survey (NPEFS) FY 2002, (stfis021d).

**Appendix G.—Value Distribution and Field Frequencies**  
Revised File

**Table G-2. Minimum, maximum, and mean values for continuous variables, state finance survey: 2001–02**

Variable	Label	N	Minimum	Maximum	Mean	-1	-2
R1A	LOCAL REV PROPERTY TAX	44	0	14,205,856,269	2,634,337,071	1	11
R1B	LOCAL REV NON PROPERTY TAX	44	0	1,814,000,662	171,053,700	1	11
R1C	LOCAL REV LOC GOVT PROP TAX	36	0	5,282,272,705	699,579,280	1	19
R1D	LOCAL REV LOC GOVT NON PROP TAX	36	0	2,169,319,653	177,084,382	1	19
R1E	LOCAL REV INDIVID TUITION	55	0	69,079,507	10,787,383	1	0
R1F	LOCAL REV TUITION FR LEA	55	0	975,359,865	71,699,917	1	0
R1G	LOCAL REV TRANSPORT FEES INDIVID	55	0	18,625,430	1,340,699	1	0
R1H	LOCAL REV TRANSPORT FEES LEA	55	0	164,510,562	4,697,543	1	0
R1I	LOCAL REV EARNINGS ON INVESTMT	55	0	776,571,348	76,954,089	1	0
R1J	LOCAL REV FOOD SERVICE	55	0	534,397,737	109,066,528	1	0
R1K	LOCAL REV STUDENT ACTIVITIES	55	0	391,260,373	51,400,852	1	0
R1L	LOCAL REV OTHER REVS	55	21,216	2,017,956,015	174,672,116	1	0
R1M	LOCAL REV TEXTBOOK REVS	55	0	69,906,981	3,135,111	1	0
R1N	LOCAL REV SUMMER SCHOOL	55	0	19,810,818	2,368,334	1	0
STR1	LOCAL REV SUBTOTAL	55	159,812	16,371,097,702	3,247,853,943	1	0
R2	INTERMED REVENUES	55	0	210,673,126	24,002,718	1	0
R3	STATE REVENUES	54	0	31,038,376,198	3,857,248,990	1	1
R4A	FED REV DIRECT GRANTS	55	0	658,392,975	61,798,886	1	0
R4B	FED REV THRU STATE	55	5,743,429	4,008,709,147	519,855,528	1	0
R4C	FED REV THRU INTERMED AGENCIES	55	0	97,142,425	7,809,562	1	0
R4D	FED REV OTHER SOURCES	55	0	171,821,426	28,019,661	1	0
STR4	FED REV SUBTOTAL	55	17,870,583	4,842,634,969	617,483,637	1	0
R5	OTHER SOURCES OF REVENUE	55	0	6,352,926,285	713,530,596	1	0
TR	TOTAL REVENUE FROM ALL SOURCES	55	55,442,773	52,252,108,869	7,676,457,488	1	0
E11	INSTR EXP SALARIES	55	14,048,382	20,161,156,453	2,979,832,358	1	0
E12	INSTR EXP EMP BENEFITS	55	2,715,797	5,078,523,799	766,678,790	1	0
E13	INSTR EXP PURCHASED SERVICES	55	138,144	990,456,911	120,674,279	1	0
E14	INSTR EXP TUITION	55	0	522,991,381	59,235,259	1	0
E15	INSTR EXP TUITION TO OTHER LEA	55	0	1,060,314,007	84,871,764	1	0
E16	INSTR EXP SUPPLIES	55	833,205	1,808,867,120	204,653,112	1	0
E17	INSTR EXP PROPERTY	55	0	209,320,181	52,509,533	1	0
E18	INSTR EXP OTHER	55	0	144,166,848	20,034,751	1	0
STE1	INSTR EXP SUBTOTAL	55	21,887,353	28,566,062,856	4,151,108,549	1	0
E212	SUP EXP SALARY STUDENTS	55	0	1,468,115,650	242,978,308	1	0
E213	SUP EXP SALARY INST STAFF	55	0	1,714,586,476	193,749,993	1	0
E214	SUP EXP SALARY GEN ADMIN	55	0	306,272,991	65,251,203	1	0
E215	SUP EXP SALARY SCH ADMIN	55	0	2,301,340,954	283,208,386	1	0
E216	SUP EXP SALARY OPER & MAIN	55	0	1,905,171,123	256,755,432	1	0
E217	SUP EXP SALARY STUDENT TRANSP	55	0	500,743,949	104,049,439	1	0
E218	SUP EXP SALARY OTHER SERVICES	55	47,799	1,224,174,887	108,975,137	1	0
TE21	SUP EXP SALARY SUBTOTAL	55	3,331,538	9,317,931,669	1,254,967,899	1	0
E222	SUP EXP EMP BENE STUDENTS	55	0	376,063,656	60,470,880	1	0
E223	SUP EXP EMP BENE INST STAFF	55	0	383,922,376	47,098,988	1	0
E224	SUP EXP EMP BENNE GEN ADMIN	55	0	104,219,748	19,696,220	1	0
E225	SUP EXP EMP BENE SCH ADMIN	55	0	569,699,342	71,402,937	1	0
E226	SUP EXP EMP BENE OPER & MAIN	55	0	491,661,485	73,877,557	1	0
E227	SUP EXP EMP BENE PUPIL TRANS	55	0	132,808,663	31,450,385	1	0
E228	SUP EXP EMP BENE OTHER SERV	55	10,312	345,194,653	32,857,755	1	0
TE22	SUP EXP EMP BENE SUBTOTAL	55	901,410	2,363,053,149	336,854,721	1	0
E232	SUP EXP PURCH SV STUDENTS	55	82,645	150,941,751	27,253,059	1	0
E233	SUP EXP PURCH SV INST STAFF	55	18,886	422,009,878	39,678,530	1	0

See notes at end of table.

**Appendix G.—Value Distribution and Field Frequencies**  
Revised File

**Table G-2. Minimum, maximum, and mean values for continuous variables, state finance survey: 2001–02—Continued**

Variable	Label	N	Minimum	Maximum	Mean	-1	-2
E234	SUP EXP PURCH SV GEN ADMIN	55	23,666	253,667,387	41,111,195	1	0
E235	SUP EXP PURCH SV SCH ADMIN	55	0	133,788,007	12,155,755	1	0
E236	SUP EXP PURCH SV OPER & MAIN	55	0	1,040,226,999	174,236,014	1	0
E237	SUP EXP PURCH SV PUPIL TRANSP	55	0	1,023,397,534	112,586,901	1	0
E238	SUP EXP PURCH SV OTHER SERV	55	47,777	480,660,502	54,328,256	1	0
TE23	SUP EXP PURCH SV SUBTOTAL	55	537,361	2,809,237,133	461,349,710	1	0
E242	SUP EXP SUPPLIES STUDENTS	55	0	50,435,548	8,147,316	1	0
E243	SUP EXP SUPPLIES INST STAFF	55	0	293,737,593	31,392,360	1	0
E244	SUP EXP SUPPLIES GEN ADMIN	55	0	24,524,967	4,292,642	1	0
E245	SUP EXP SUPPLIES SCH ADMIN	55	0	70,267,367	7,390,739	1	0
E246	SUP EXP SUPPLIES OPER & MAIN	55	0	1,063,744,218	126,669,268	1	0
E247	SUP EXP SUPPLIES PUPIL TRANSP	55	0	84,503,532	18,291,560	1	0
E248	SUP EXP SUPPLIES OTHER SERV	55	0	136,911,088	12,801,887	1	0
TE24	SUP EXP SUPPLIES SUBTOTAL	55	458,491	1,577,528,599	208,985,772	1	0
E252	SUP EXP PROPERTY STUDENTS	55	0	11,551,166	1,812,979	1	0
E253	SUP EXP PROPERTY INST STAFF	55	0	96,833,646	11,607,912	1	0
E254	SUP EXP PROPERTY GEN ADMIN	55	0	9,970,355	1,728,887	1	0
E255	SUP EXP PROPERTY SCH ADMIN	55	0	14,969,796	1,973,748	1	0
E256	SUP EXP PROPERTY OPER & MAIN	55	0	210,229,065	19,445,569	1	0
E257	SUP EXP PROPERTY PUPIL TRANSP	55	0	107,634,951	19,222,594	1	0
E258	SUP EXP PROPERTY OTHER SERV	55	0	78,683,151	9,791,250	1	0
TE25	SUP EXP PROPERTY SUBTOTAL	55	29,995	372,843,651	65,582,940	1	0
E262	SUP EXP OTHER STUDENTS	55	0	63,514,166	2,851,493	1	0
E263	SUP EXP OTHER INST STAFF	55	0	50,870,735	4,273,248	1	0
E264	SUP EXP OTHER GEN ADMIN	55	0	55,049,373	8,694,176	1	0
E265	SUP EXP OTHER SCH ADMIN	55	0	35,361,408	1,999,817	1	0
E266	SUP EXP OTHER OPER & MAIN	55	0	90,351,496	5,863,193	1	0
E267	SUP EXP OTHER PUPIL TRANSP	55	0	56,791,052	3,557,044	1	0
E268	SUP EXP OTHER OTHER SERV	55	0	167,431,478	18,077,530	1	0
TE26	SUP EXP OTHER SUBTOTAL	55	0	283,594,452	45,316,501	1	0
STE22	SUP EXP SUBTOTAL STUDENTS	55	479,621	1,999,778,141	341,701,055	1	0
STE23	SUP EXP SUBTOTAL INST STAFF	55	41,488	2,815,682,886	316,193,119	1	0
STE24	SUP EXP SUBTOTAL GEN ADMIN	55	579,543	671,625,615	139,045,435	1	0
STE25	SUP EXP SUBTOTAL SCH ADMIN	55	0	3,076,397,799	376,157,634	1	0
STE26	SUP EXP SUBTOTAL OPER & MAIN	55	0	4,359,473,103	637,401,464	1	0
STE27	SUP EXP SUBTOTAL PUPIL TRANSP	55	61,923	1,587,471,612	269,935,329	1	0
STE28	SUP EXP SUBTOTAL OTHER SERV	55	120,822	2,190,732,435	227,040,566	1	0
STE2T	SUP EXP TOTAL SUPPORT SERVICES	55	5,252,646	15,960,392,038	2,307,474,602	1	0
E3A11	NON INST SERV FOOD SERV SALARIES	55	303,330	616,542,314	95,515,895	1	0
E3A12	NON INST SERV FOOD SERV EMP BENE	55	81,194	168,150,577	27,669,589	1	0
E3A13	NON INST SERV FOOD SERV PURCH SERV	55	0	132,121,097	19,379,466	1	0
E3A14	NON INST SERV FOOD SERV SUPPLIES	55	173,527	837,349,703	121,479,783	1	0
E3A2	NON INSTR SERV FOOD SERV PROPERTY	55	0	27,950,768	4,375,536	1	0
E3A16	NON INSTR SERV FOOD SERV OTHER	55	0	29,476,481	3,277,553	1	0
E3A1	NON INSTR SERV FOOD SERV SUBTOTAL	55	2,568,828	1,678,792,850	267,322,286	1	0
E3B11	NON INSTR SERV ENTERPRISE SALARIES	55	0	34,335,644	2,922,222	1	0
E3B12	NON INSTR SERV ENTERPRISE EMP BENE	55	0	8,339,626	607,695	1	0
E3B13	NON INSTR SERV ENTERPRISE PURCH SERV	55	0	90,230,301	3,354,091	1	0
E3B14	NON INSTR SERV ENTERPRISE SUPPLIES	55	0	60,809,121	4,747,426	1	0
E3B2	NON INSTR SERV ENTERPRISE PROPERTY	55	0	6,185,810	297,895	1	0
E3B16	NON INSTR SERV ENTERPRISE OTHER	55	0	110,089,629	3,022,636	1	0

See notes at end of table.

**Appendix G.—Value Distribution and Field Frequencies**  
Revised File

**Table G-2. Minimum, maximum, and mean values for continuous variables, state finance survey: 2001–02—Continued**

Variable	Label	N	Minimum	Maximum	Mean	-1	-2
E3B1	NON INSTR SERV ENTERPRISE SUBTOTAL	55	0	127,432,092	14,654,070	1	0
STE3	NON INSTR SERV TOTAL	55	2,568,828	1,739,089,275	281,976,355	1	0
E4A1	DIRECT PROG SUP TEXTBOOKS	55	0	0	0	1	0
E4A2	DIRECT PROG SUP TEXTBOOKS 9 PROP	55	0	0	0	1	0
E4B1	DIRECT PROG SUP TRANSPORT	55	0	0	0	1	0
E4B2	DIRECT PROG SUP TRANSPORT (PROP)	55	0	0	0	1	0
E4C1	DIRECT PROG SUP EMP BENE	55	0	0	0	1	0
E4C2	DIRECT PROG SUP EMP BENE (PROP)	55	0	0	0	1	0
E4D	DIRECT PROG SUP PRIV SCH STUDENT	55	0	73,484,990	3,524,008	1	0
E4E1	DIRECT PROG SUP OTHER	55	0	0	0	1	0
E4E2	DIRECT PROG SUP OTHER (PROPERTY)	55	0	0	0	1	0
STE4	DIRECT PROG SUP SUBTOTAL	55	0	0	0	1	0
TE5	CURRENT EXPENDITURES	55	46,191,639	46,265,544,169	6,740,559,507	1	0
E61	FACILITIES AQUIS NON PROPERTY	55	102,616	5,049,383,407	625,193,349	1	0
E62	FACILITIES AQUIS PROP (LAND & BLDS)	55	0	1,630,185,656	110,599,379	1	0
E63	FACILITIES AQUIS PROP (EQUIPMENT)	55	0	348,772,750	47,287,639	1	0
STE6	FACILITIES AQUIS NON-PROP & PROP TOTAL	55	102,616	6,228,450,640	783,080,368	1	0
E7A1	OTHER USE DEBT SERVICE INTEREST	55	0	1,400,881,282	191,166,246	1	0
E7A2	OTHER USE DEBT SERV REDEMPTION	55	0	1,952,551,831	294,848,285	1	0
STE7	OTHER USE DEBT SERV SUBTOTAL	55	0	2,682,025,948	486,014,531	1	0
E81	COMM SERV NON PROPERTY	55	0	386,941,151	48,370,261	1	0
E82	COMM SERV PROPERTY	55	0	13,337,447	1,083,934	1	0
E9A	DIRECT COST PROG NON PUB SCH	55	0	296,572,997	16,805,264	1	0
E9B	DIRECT COST PROG ADULT ED	55	0	582,878,133	36,177,136	1	0
E9C	DIRECT COST PROG COMM COLLEGE	55	0	389,900	7,281	1	0
E9D	DIRECT COST PROG OTHER	55	0	695,355,297	14,747,827	1	0
E91	DIRECT COST PROG PROPERTY	55	0	14,496,655	1,291,931	1	0
STE9	DIRECT COST PROG SUBTOTAL	55	0	1,251,147,437	67,737,508	1	0
TE10	PROPERTY TOTAL	55	32,099	2,123,813,431	283,028,788	1	0
TE11	TOTAL EXPENDITURES FOR EDUCATION	55	54,404,805	53,971,731,067	7,764,889,412	1	0
X12C	EXCLUS FOR PL 100 297 TITLE I	55	0	938,671,911	137,909,781	1	0
X12D	EXCLUS FOR PL 100 297 TITLE 1 CARRYOVER	55	0	288,302,462	19,666,289	1	0
X12E	EXCLUS FOR PL 100 297 TITLE VI	55	264,946	58,905,620	9,549,277	1	0
X12F	EXCLUS FOR PL 100 297 TITLE VI CARRYOVER	55	0	18,502,783	1,759,582	1	0
TX12	TOTAL EXCLUS FOR PL 100 297	55	6,635,866	1,675,271,795	346,983,835	1	0
NCE13	NET CURRENT EXPENDITURES	55	38,919,651	44,590,272,374	6,393,575,672	1	0
ADA	ADA (STATE AND NCES DEFINITION)	55	9,426	6,219,160	821,512	1	0
A14A	ADA (STATE DEFINITION)	27	62,681	6,219,160	1,138,932	1	28
A14B	ADA (NCES DEFINITION)	28	9,426	1,691,123	515,429	1	27
PPE15	PER PUPIL EXPENDITURE	55	2,513	13,864	7,584	1	0
Member01	TOTAL STUDENT	56	10,479	6,247,726	863,450	0	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 2002, (stfis021d).

**Appendix H: State Notes**  
Revised File

State Name	Fiscal Year	Other
Alabama	October 1 – September 30	Large increase in capitalization threshold.
Alaska	July 1 – June 30	
Arizona	July 1 – June 30	First year for sales tax funded revenue targeted for classroom, salaries, and support services
Arkansas	July 1 – June 30	Large increase in local property tax due to mileage rate increase.
California	July 1 – June 30	CDE lost authority to collect fiscal data for charter schools. Charter schools making up 18% of all charter school average daily attendance did not report. Average daily attendance has been adjusted by removing 18% of total average daily attendance in charter schools by the state data coordinator. Student membership was adjusted by NCES by removing 18% of total student membership in charter schools as reported on the CCD School universe.  Increase in facility expenditures due to grant funds from Proposition 1A.
Colorado	July 1 – June 30	
District of Columbia	July 1 – June 30	No imputation of Other Sources of Revenue and Debt Service.
Florida	July 1 – June 30	Large decrease in state revenue due to decreased sales tax after 9/11.
Georgia	July 1 – June 30	
Hawaii	July 1 – June 30	
Idaho	July 1 – June 30	
Illinois	July 1 – June 30	
Indiana	July 1 – June 30	
Iowa	July 1 – June 30	
Kentucky	July 1 – June 30	
Louisiana	July 1 – June 30	
Maine	July 1 – June 30	
Massachusetts	July 1 – June 30	New chart of accounts FY 2002
Michigan	July 1 – June 30	
Minnesota	July 1 – June 30	
Mississippi	July 1 – June 30	
Montana	July 1 – June 30	2001 state legislature passed a bill that requires that motor vehicle and other taxes (formerly other local revenue) would be sent to the state and returned in the form of block grants.

**Appendix H: State Notes**  
Revised File

Nebraska	September 1– August 31	
New Jersey	July 1 – June 30	
New Mexico	July 1 – June 30	
New York	July 1 – June 30	
North Carolina	July 1 – June 30	
North Dakota	July 1 – June 30	
Ohio	July 1 – June 30	
Oklahoma	July 1 – June 30	
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	
Texas	September 1 – August 31	Increase in capitalization threshold to \$5,000.
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 and state: School year 2001–02

[In thousands of dollars]

State	Revenues, by source			
	Total	Local	State	Federal
United States	\$419,501,976 <sup>1</sup>	\$179,815,551 <sup>1</sup>	\$206,541,793	\$33,144,633
Alabama	5,127,807	1,585,575	3,010,987	531,245
Alaska	1,439,901	383,358	814,666	241,877
Arizona	6,652,739 <sup>1</sup>	2,849,373 <sup>1</sup>	3,136,959	666,407
Arkansas	3,199,082	1,078,976	1,776,667	343,440
California	52,252,109	16,371,098	31,038,376	4,842,635
Colorado	5,829,260	3,021,834	2,460,295	347,131
Connecticut	6,755,231	3,557,799	2,885,921	311,511
Delaware	1,137,262	308,174	731,364	97,724
District of Columbia	1,087,022	945,508	0	141,514
Florida	17,949,046	8,012,487	8,137,044	1,799,515
Georgia	12,971,001	5,663,067	6,376,438	931,496
Hawaii	1,890,806	35,222	1,684,227	171,357
Idaho	1,647,541	496,141	1,006,475	144,924
Illinois	18,659,229	10,899,404	6,319,443	1,440,383
Indiana	8,937,236	3,849,987	4,544,604	542,646
Iowa	4,069,223	1,831,685	1,951,679	285,859
Kansas	3,863,343	1,296,842	2,259,007	307,494
Kentucky	4,650,146	1,387,763	2,772,395	489,988
Louisiana	5,304,970	2,032,468	2,608,474	664,028
Maine	2,049,078	976,535	905,441	167,102
Maryland	8,406,316	4,739,938	3,125,033	541,344
Massachusetts	11,014,705	5,657,471	4,755,025	602,209
Michigan	17,534,105	4,931,865	11,322,159	1,280,080
Minnesota	7,967,380	2,635,925	4,894,185	437,270
Mississippi	3,031,118	935,791	1,639,822	455,504
Missouri	7,517,417	4,221,104	2,726,148	570,165
Montana	1,168,265	454,296	559,440	154,529
Nebraska	2,473,075	1,400,357	879,002	193,716
Nevada	2,611,111	1,629,742	822,786	158,584
New Hampshire	1,820,834	790,965	943,938	85,931
New Jersey	17,306,723	9,158,847	7,418,667	729,208
New Mexico	2,613,620	361,647	1,880,568	371,406
New York	35,626,450	16,206,158	17,160,040	2,260,252
North Carolina	9,314,285	2,521,133	6,005,424	787,728
North Dakota	794,027	379,818	303,151	111,058
Ohio	17,643,929	8,555,084	8,041,328	1,047,517
Oklahoma	4,133,041	1,300,364	2,342,385	490,293
Oregon	4,758,589	1,701,074	2,662,316	395,199
Pennsylvania	17,882,681	9,870,150	6,756,469	1,256,061
Rhode Island	1,650,094	854,084	694,244	101,766
South Carolina	5,622,818	2,242,188	2,868,955	511,674
South Dakota	922,410	456,897	335,558	129,955
Tennessee	5,913,922	2,773,409	2,581,100	559,413
Texas	32,281,850	16,087,255	13,186,488	3,008,107
Utah	2,899,722	949,129	1,711,212	239,381
Vermont	1,102,275	267,164	766,197	68,913
Virginia	9,719,262	5,136,677	3,973,610	608,975
Washington	8,382,517	2,438,257	5,233,731	710,529
West Virginia	2,471,393	705,291	1,506,177	259,925
Wisconsin	8,537,996	3,481,423	4,582,657	473,916
Wyoming	908,015	388,751	443,516	75,748
Outlying areas				
American Samoa	60,554	2,502	11,925	46,126
Guam	—	—	—	—
Northern Marianas	55,443	342	37,230	17,871
Puerto Rico	2,420,184	160	1,700,497	719,527
Virgin Islands	167,005	133,562	0	33,443

—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. Local revenues include intermediate revenues.

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," 2001–02 (stfis021d).

**Appendix I - Sample Tables**

Table 2. Percentage distribution of revenue for public elementary and secondary schools, by source and state:  
School year 2001–02

State	Within-state percentage distribution		
	Local	State	Federal
United States <sup>1</sup>	42.9	49.2	7.9
Alabama	30.9	58.7	10.4
Alaska	26.6	56.6	16.8
Arizona <sup>1</sup>	42.8	47.2	10.0
Arkansas	33.7	55.5	10.7
California	31.3	59.4	9.3
Colorado	51.8	42.2	6.0
Connecticut	52.7	42.7	4.6
Delaware	27.1	64.3	8.6
District of Columbia	87.0	0.0	13.0
Florida	44.6	45.3	10.0
Georgia	43.7	49.2	7.2
Hawaii	1.9	89.1	9.1
Idaho	30.1	61.1	8.8
Illinois	58.4	33.9	7.7
Indiana	43.1	50.9	6.1
Iowa	45.0	48.0	7.0
Kansas	33.6	58.5	8.0
Kentucky	29.8	59.6	10.5
Louisiana	38.3	49.2	12.5
Maine	47.7	44.2	8.2
Maryland	56.4	37.2	6.4
Massachusetts	51.4	43.2	5.5
Michigan	28.1	64.6	7.3
Minnesota	33.1	61.4	5.5
Mississippi	30.9	54.1	15.0
Missouri	56.2	36.3	7.6
Montana	38.9	47.9	13.2
Nebraska	56.6	35.5	7.8
Nevada	62.4	31.5	6.1
New Hampshire	43.4	51.8	4.7
New Jersey	52.9	42.9	4.2
New Mexico	13.8	72.0	14.2
New York	45.5	48.2	6.3
North Carolina	27.1	64.5	8.5
North Dakota	47.8	38.2	14.0
Ohio	48.5	45.6	5.9
Oklahoma	31.5	56.7	11.9
Oregon	35.7	55.9	8.3
Pennsylvania	55.2	37.8	7.0
Rhode Island	51.8	42.1	6.2
South Carolina	39.9	51.0	9.1
South Dakota	49.5	36.4	14.1
Tennessee	46.9	43.6	9.5
Texas	49.8	40.8	9.3
Utah	32.7	59.0	8.3
Vermont	24.2	69.5	6.3
Virginia	52.9	40.9	6.3
Washington	29.1	62.4	8.5
West Virginia	28.5	60.9	10.5
Wisconsin	40.8	53.7	5.6
Wyoming	42.8	48.8	8.3
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Outlying areas			
American Samoa	4.1	19.7	76.2
Guam	—	—	—
Northern Marianas	0.6	67.2	32.2
Puerto Rico	0.0	70.3	29.7
Virgin Islands	80.0	0.0	20.0

—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. Local revenues include intermediate revenues.

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," 2001–02 (stfis021d).



**Appendix I - Sample Tables**

Table 3. Current expenditures for public elementary and secondary schools, by function and state:  
School year 2001–02

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	\$368,378,006 <sup>1</sup>	\$226,668,386 <sup>1</sup>	\$126,437,885	\$15,271,736
Alabama	4,444,390	2,721,721	1,415,114	307,556
Alaska	1,284,854	754,660	487,344	42,850
Arizona	5,395,814	3,226,029	1,912,159	257,626
Arkansas	2,822,877	1,739,445	939,213	144,218
California	46,265,544	28,566,063	15,960,392	1,739,089
Colorado	5,151,003	2,976,088	1,991,311	183,604
Connecticut	6,031,062	3,861,634	1,952,819	216,609
Delaware	1,072,875	660,857	361,985	50,033
District of Columbia	912,432	452,905	431,692	27,834
Florida	15,535,864	9,161,962	5,601,259	772,643
Georgia	10,853,496	6,932,058	3,363,275	558,162
Hawaii	1,348,381	815,123	457,784	75,474
Idaho	1,481,803	905,333	512,538	63,933
Illinois	16,480,787	9,804,430	6,140,082	536,275
Indiana	7,704,547	4,689,264	2,699,273	316,010
Iowa	3,565,796	2,124,947	1,181,655	259,195
Kansas	3,450,923	2,017,178	1,272,727	161,018
Kentucky	4,268,608	2,619,607	1,413,529	235,471
Louisiana	4,802,565	2,935,369	1,562,258	304,938
Maine	1,812,798	1,208,176	543,988	60,634
Maryland	7,480,723	4,653,921	2,471,745	355,058
Massachusetts	9,957,292	6,340,143	3,308,015	309,134
Michigan	14,975,150	8,598,644	5,916,871	459,635
Minnesota	6,586,559	4,192,309	2,100,159	294,091
Mississippi	2,642,116	1,591,250	878,870	171,997
Missouri	6,491,885 <sup>2</sup>	3,954,284 <sup>2</sup>	2,249,300	288,301
Montana	1,073,005	664,569	363,625	44,811
Nebraska	2,206,946	1,390,961	659,551	156,434
Nevada	2,169,000	1,353,806	744,190	71,003
New Hampshire	1,641,378	1,064,917	524,179	52,283
New Jersey	15,822,609	9,358,608	5,975,494	488,508
New Mexico	2,204,165	1,232,319	869,870	101,976
New York	32,218,975	22,001,202	9,350,907	866,866
North Carolina	8,543,290	5,412,927	2,643,261	487,102
North Dakota	711,437	436,583	219,858	54,996
Ohio	14,774,065	8,574,310	5,693,030	506,726
Oklahoma	3,875,547	2,239,893	1,382,715	252,939
Oregon	4,214,512	2,476,323	1,597,050	141,139
Pennsylvania	15,550,975	9,686,763	5,272,437	591,774
Rhode Island	1,533,455	989,404	503,479	40,573
South Carolina	4,744,809	2,857,016	1,630,168	257,624
South Dakota	819,296	484,985	289,896	44,415
Tennessee	5,501,029 <sup>1</sup>	3,586,667 <sup>1</sup>	1,644,763	269,598
Texas	28,191,128	17,026,101	9,755,351	1,409,676
Utah	2,374,702	1,549,329	695,398	129,975
Vermont	992,149	638,802	325,507	27,841
Virginia	8,718,554	5,373,764	3,003,915	340,875
Washington	7,103,817 <sup>2</sup>	4,227,668 <sup>2</sup>	2,531,023	345,126
West Virginia	2,219,013	1,368,692	721,118	129,203
Wisconsin	7,592,176	4,705,538	2,642,906	243,733
Wyoming	761,830	463,839	272,841	25,150
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Outlying areas				
American Samoa	46,192	21,887	13,439	10,866
Guam	—	—	—	—
Northern Marianas	46,508	38,687	5,253	2,569
Puerto Rico	2,152,724	1,514,026	419,407	219,291
Virgin Islands	107,343	67,985	35,120	4,239

—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.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas.

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," 2001–02 (stfis021d).

**Appendix I - Sample Tables**

Table 4. Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 2001–02

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States <sup>1</sup>	61.5	34.3	4.1
Alabama	61.2	31.8	6.9
Alaska	58.7	37.9	3.3
Arizona	59.8	35.4	4.8
Arkansas	61.6	33.3	5.1
California	61.7	34.5	3.8
Colorado	57.8	38.7	3.6
Connecticut	64.0	32.4	3.6
Delaware	61.6	33.7	4.7
District of Columbia	49.6	47.3	3.1
Florida	59.0	36.1	5.0
Georgia	63.9	31.0	5.1
Hawaii	60.5	34.0	5.6
Idaho	61.1	34.6	4.3
Illinois	59.5	37.3	3.3
Indiana	60.9	35.0	4.1
Iowa	59.6	33.1	7.3
Kansas	58.5	36.9	4.7
Kentucky	61.4	33.1	5.5
Louisiana	61.1	32.5	6.3
Maine	66.6	30.0	3.3
Maryland	62.2	33.0	4.7
Massachusetts	63.7	33.2	3.1
Michigan	57.4	39.5	3.1
Minnesota	63.6	31.9	4.5
Mississippi	60.2	33.3	6.5
Missouri <sup>1</sup>	60.9	34.6	4.4
Montana	61.9	33.9	4.2
Nebraska	63.0	29.9	7.1
Nevada	62.4	34.3	3.3
New Hampshire	64.9	31.9	3.2
New Jersey	59.1	37.8	3.1
New Mexico	55.9	39.5	4.6
New York	68.3	29.0	2.7
North Carolina	63.4	30.9	5.7
North Dakota	61.4	30.9	7.7
Ohio	58.0	38.5	3.4
Oklahoma	57.8	35.7	6.5
Oregon	58.8	37.9	3.3
Pennsylvania	62.3	33.9	3.8
Rhode Island	64.5	32.8	2.6
South Carolina	60.2	34.4	5.4
South Dakota	59.2	35.4	5.4
Tennessee <sup>1</sup>	65.2	29.9	4.9
Texas	60.4	34.6	5.0
Utah	65.2	29.3	5.5
Vermont	64.4	32.8	2.8
Virginia	61.6	34.5	3.9
Washington <sup>1</sup>	59.5	35.6	4.9
West Virginia	61.7	32.5	5.8
Wisconsin	62.0	34.8	3.2
Wyoming	60.9	35.8	3.3
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Outlying areas			
American Samoa	47.4	29.1	23.5
Guam	—	—	—
Northern Marianas	83.2	11.3	5.5
Puerto Rico	70.3	19.5	10.2
Virgin Islands	63.3	32.7	3.9

—Not available.

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

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas.

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," 2001–02 (stfis021d).

**Appendix I - Sample Tables**

Table 5. Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 2001–02

State	Fall 2001 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States	47,671,877 <sup>1</sup>	\$7,727 <sup>1</sup>	\$4,755 <sup>1</sup>	\$2,652 <sup>1</sup>	\$322 <sup>1</sup>
Alabama	737,190 <sup>1</sup>	6,029 <sup>1</sup>	3,692 <sup>1</sup>	1,920 <sup>1</sup>	417 <sup>1</sup>
Alaska	134,358	9,563	5,617	3,627	319
Arizona	922,180	5,851	3,498	2,074	279
Arkansas	449,805	6,276	3,867	2,088	321
California	6,247,726 <sup>1</sup>	7,405 <sup>1</sup>	4,572 <sup>1</sup>	2,555 <sup>1</sup>	278 <sup>1</sup>
Colorado	742,145	6,941	4,010	2,683	247
Connecticut	570,228	10,577	6,772	3,425	380
Delaware	115,560	9,284	5,719	3,132	433
District of Columbia	75,392	12,102	6,007	5,726	369
Florida	2,500,478	6,213	3,664	2,240	309
Georgia	1,470,634	7,380	4,714	2,287	380
Hawaii	184,546	7,306	4,417	2,481	409
Idaho	246,521	6,011	3,672	2,079	259
Illinois	2,071,391	7,956	4,733	2,964	259
Indiana	996,133	7,734	4,707	2,710	317
Iowa	485,932	7,338	4,373	2,432	533
Kansas	470,205	7,339	4,290	2,707	342
Kentucky	654,363	6,523	4,003	2,160	360
Louisiana	731,328	6,567	4,014	2,136	417
Maine	205,586	8,818	5,877	2,646	295
Maryland	860,640	8,692	5,408	2,872	413
Massachusetts	973,140	10,232	6,515	3,399	318
Michigan	1,730,668 <sup>1</sup>	8,653 <sup>1</sup>	4,968 <sup>1</sup>	3,419 <sup>1</sup>	266 <sup>1</sup>
Minnesota	851,384	7,736	4,924	2,467	345
Mississippi	493,507	5,354	3,224	1,781	349
Missouri	909,792	7,136 <sup>2</sup>	4,346 <sup>2</sup>	2,472	317
Montana	151,947	7,062	4,374	2,393	295
Nebraska	285,095	7,741	4,879	2,313	549
Nevada	356,814	6,079	3,794	2,086	199
New Hampshire	206,847	7,935	5,148	2,534	253
New Jersey	1,341,656	11,793	6,975	4,454	364
New Mexico	320,260	6,882	3,848	2,716	318
New York	2,872,132	11,218	7,660	3,256	302
North Carolina	1,315,363	6,495	4,115	2,010	370
North Dakota	106,047	6,709	4,117	2,073	519
Ohio	1,830,985	8,069	4,683	3,109	277
Oklahoma	622,139	6,229	3,600	2,223	407
Oregon	551,480	7,642	4,490	2,896	256
Pennsylvania	1,821,627	8,537	5,318	2,894	325
Rhode Island	158,046	9,703	6,260	3,186	257
South Carolina	676,198	7,017	4,225	2,411	381
South Dakota	127,542	6,424	3,803	2,273	348
Tennessee	924,899 <sup>1</sup>	5,948 <sup>1</sup>	3,878 <sup>1</sup>	1,778 <sup>1</sup>	291 <sup>1</sup>
Texas	4,163,447	6,771	4,089	2,343	339
Utah	484,677	4,900	3,197	1,435	268
Vermont	101,179	9,806	6,314	3,217	275
Virginia	1,163,091	7,496	4,620	2,583	293
Washington	1,009,200	7,039 <sup>2</sup>	4,189 <sup>2</sup>	2,508	342
West Virginia	282,885	7,844	4,838	2,549	457
Wisconsin	879,361	8,634	5,351	3,005	277
Wyoming	88,128	8,645	5,263	3,096	285
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Outlying areas					
American Samoa	15,897	2,906	1,377	845	683
Guam	31,992	—	—	—	—
Northern Marianas	10,479	4,438	3,692	501	245
Puerto Rico	604,177	3,563	2,506	694	363
Virgin Islands	18,780	5,716	3,620	1,870	226

—Not available.

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

<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.

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," 2001–02 (stfis021d).

**Appendix I - Sample Tables**

Table 6. Current expenditures for instruction for public elementary and secondary education, by state: School year 2001–02

[In thousands of dollars]

State	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Supplies	Other
United States	\$226,668,386 <sup>1,2</sup>	\$162,552,497 <sup>2</sup>	\$41,969,103 <sup>2</sup>	\$6,629,625 <sup>2</sup>	\$3,257,939 <sup>1,2</sup>	\$11,226,470 <sup>2</sup>	\$1,032,751 <sup>2</sup>
Alabama	2,721,721	1,906,961	524,272	72,255	1,611	205,477	11,145
Alaska	754,660	503,771	141,151	41,823	0	42,355	25,560
Arizona	3,226,029 <sup>2</sup>	2,310,944 <sup>2</sup>	584,676 <sup>2</sup>	91,538 <sup>2</sup>	65,527 <sup>2</sup>	155,222 <sup>2</sup>	18,123 <sup>2</sup>
Arkansas	1,739,445	1,248,407	271,819	51,528	3,586	153,262	10,843
California	28,566,063	20,161,156	5,078,524	990,457	522,991	1,808,867	4,067
Colorado	2,976,088	2,212,800	401,087	59,358	40,143	215,204	47,497
Connecticut	3,861,634	2,688,389	710,126	113,563	235,473	109,498	4,585
Delaware	660,857	461,208	147,587	14,485	5,578	31,999	0
District of Columbia	452,905	278,597	57,993	12,056	88,882	14,411	965
Florida	9,161,962	6,185,610	1,570,906	852,447	95	449,711	103,194
Georgia	6,932,058	4,996,620	1,501,223	86,065	3,684	338,463	6,003
Hawaii	815,123	606,089	116,918	40,859	0	44,520	6,737
Idaho	905,333	647,036	189,961	21,628	669	45,820	218
Illinois	9,804,430	7,179,384	1,753,331	237,189	220,309	398,435	15,782
Indiana	4,689,264	3,185,211	1,300,424	55,188	0	136,730	11,710
Iowa	2,124,947	1,567,105	412,866	56,731	14,768	70,946	2,531
Kansas	2,017,178	1,542,165	301,058	50,498	1,213	105,728	16,516
Kentucky	2,619,607	1,944,855	474,432	57,435	303	124,003	18,580
Louisiana	2,935,369	2,134,350	567,983	50,774	243	161,356	20,663
Maine	1,208,176	773,644	278,684	46,334	62,931	40,424	6,159
Maryland	4,653,921	3,245,682	959,420	99,238	184,710	143,662	21,208
Massachusetts	6,340,143	4,560,139	1,287,164	39,331	265,438	170,933	17,137
Michigan	8,598,644	5,835,163	2,071,915	331,543	121	331,522	28,380
Minnesota	4,192,309	3,057,800	794,641	144,011	34,156	138,752	22,950
Mississippi	1,591,250	1,160,486	296,876	32,928	3,644	91,121	6,195
Missouri	3,954,284 <sup>2</sup>	2,906,364	602,773	96,340 <sup>2</sup>	25,119 <sup>2</sup>	303,734	19,954 <sup>2</sup>
Montana	664,569	466,792	124,993	20,057	722	49,816	2,189
Nebraska	1,390,961	1,011,425	253,035	43,080	18,044	53,946	11,431
Nevada	1,353,806	943,619	269,142	20,012	295	57,553	63,185
New Hampshire	1,064,917	720,425	198,166	25,912	82,581	35,219	2,613
New Jersey	9,358,608	6,561,117	1,657,406	180,432	470,265	390,138	99,250
New Mexico	1,232,319	900,683	226,485	23,864	0	81,084	203
New York	22,001,202	16,187,038	4,336,324	511,848 <sup>2</sup>	362,433 <sup>2</sup>	600,033	3,526
North Carolina	5,412,927	4,166,642	845,599	108,137	0	287,602	4,948
North Dakota	436,583	312,980	85,483	13,968	1,271	21,166	1,715
Ohio	8,574,310	6,040,867	1,664,159	252,253	91,036	404,638	121,357
Oklahoma	2,239,893	1,649,563	372,594	34,381	0	176,404	6,951
Oregon	2,476,323	1,607,688	641,755	88,641	22,250	111,515	4,475
Pennsylvania	9,686,763	6,989,250	1,709,369	431,952	151,664	391,727	12,802
Rhode Island	989,404	699,724	208,256	8,360	43,152	27,850	2,062
South Carolina	2,857,016	2,066,479	561,695	60,996	248	139,043	28,555
South Dakota	484,985	344,562	84,666	21,134	5,818	27,269	1,536
Tennessee	3,586,667 <sup>1</sup>	2,552,496	539,927	53,367	68,399 <sup>1</sup>	359,525	12,953
Texas	17,026,101	13,092,101	1,897,474	496,721	35,490	1,360,149	144,167
Utah	1,549,329	1,056,617	357,775	29,649	279	96,067	8,942
Vermont	638,802	418,565	117,522	33,396	46,890	20,831	1,597
Virginia	5,373,764	4,030,346	993,472	107,505	2,385	234,306	5,751
Washington	4,227,668 <sup>2</sup>	3,063,890	718,834	200,853	8,560 <sup>2</sup>	205,022	30,509
West Virginia	1,368,692	907,246	379,804	21,183	389	59,898	171
Wisconsin	4,705,538	3,143,174	1,227,904	77,197	64,150	178,714	14,398
Wyoming	463,839	319,269	99,457	19,121	426	24,803	762
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Outlying areas							
American Samoa	21,887	14,048	2,716	2,370	0	2,172	582
Guam	—	—	—	—	—	—	—
Northern Marianas	38,687	28,042	7,555	1,847	0	833	410
Puerto Rico	1,514,026	1,244,372	173,270	3,105	0	25,177	68,101
Virgin Islands	67,985	51,820	14,689	138	0	1,270	68

—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.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas.

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," 2001–02 (stfis021d).

**Appendix I - Sample Tables**

Table 7. Expenditures for public elementary and secondary education and other related programs, by state:  
School year 2001-02

[In thousands of dollars]

State	Total	Current for public el/sec ed.	Facilities acquisition and construction	Replacement equipment	Other programs	Interest on debt
United States	\$435,327,951 <sup>1</sup>	\$368,378,006 <sup>1</sup>	\$43,047,795	\$6,876,294 <sup>1</sup>	\$6,530,554 <sup>1</sup>	\$10,495,301 <sup>1</sup>
Alabama	5,156,903	4,444,390	469,227	29,069	112,523	101,694
Alaska	1,537,251	1,284,854	197,136	19,467	7,923	27,871
Arizona	6,606,795 <sup>1</sup>	5,395,814	738,707	199,857 <sup>1</sup>	41,309 <sup>1</sup>	231,109
Arkansas	3,172,698	2,822,877	184,320	78,092	21,750	65,659
California	54,425,142	46,265,544	6,228,451	507,917	969,819	453,411
Colorado	6,235,939	5,151,003	633,394	149,898	49,605	252,040
Connecticut	7,022,257 <sup>1</sup>	6,031,062	644,757	92,361 <sup>1</sup>	120,020 <sup>1</sup>	134,056
Delaware	1,269,253	1,072,875	137,046	26,849 <sup>2</sup>	17,279 <sup>2</sup>	15,204
District of Columbia	1,146,065	912,432	192,372	26,474	14,787	0
Florida	19,443,481	15,535,864	2,790,219	212,353	469,717	435,329
Georgia	12,739,243	10,853,496	1,448,106	212,119	57,340	168,182
Hawaii	1,483,148	1,348,381	7,402	41,032	46,141	40,194
Idaho	1,693,120	1,481,803	139,521	32,758	4,202	34,837
Illinois	19,970,125	16,480,787	2,351,017	533,013	141,365	463,943
Indiana	9,283,975	7,704,547	731,477	124,094	63,099	660,759
Iowa	4,113,595	3,565,796	367,642	91,742	29,237	59,178
Kansas	3,834,020	3,450,923	106,759	143,977	5,178	127,184
Kentucky	4,566,750	4,268,608	32,930	126,073	51,391	87,749
Louisiana	5,400,008	4,802,565	354,749	88,940	49,175	104,579
Maine	2,013,802	1,812,798	107,961	31,838	21,175	40,030
Maryland	8,544,911	7,480,723	861,676	92,255	22,275	87,982
Massachusetts	10,635,293	9,957,292	118,470	168,773	113,220	277,537
Michigan	18,467,758	14,975,150	2,088,095	346,878	415,169	642,465
Minnesota	8,570,743	6,586,559	1,171,431	130,302	314,656	367,794
Mississippi	2,928,691	2,642,116	123,512	76,036	21,798	65,228
Missouri	7,689,238 <sup>2</sup>	6,491,885 <sup>2</sup>	603,592	225,879	153,326	214,556
Montana	1,166,021	1,073,005	54,415	18,269	7,360	12,972
Nebraska	2,610,863	2,206,946	270,739	77,510 <sup>2</sup>	2,899 <sup>2</sup>	52,769
Nevada	2,929,241	2,169,000	519,600	86,084	16,812	137,744
New Hampshire	1,868,786	1,641,378	160,814	26,040	5,770	34,784
New Jersey	17,568,596	15,822,609	1,186,136	113,362 <sup>2</sup>	181,626 <sup>2</sup>	264,863
New Mexico	2,634,747	2,204,165	349,285	26,680	18,369	36,248
New York	37,225,533	32,218,975	2,692,592	349,248	1,330,376	634,342
North Carolina	10,058,403 <sup>1</sup>	8,543,290	1,133,414	95,926	49,018	236,755 <sup>1</sup>
North Dakota	781,895	711,437	34,167	23,296	5,770	7,225
Ohio	17,665,581	14,774,065	1,654,396	487,106	411,541	338,473
Oklahoma	4,234,350	3,875,547	248,101	48,271	16,706	45,726
Oregon	4,966,829	4,214,512	505,506	51,623	30,303	164,886
Pennsylvania	18,639,229	15,550,975	1,715,589	264,383	378,808	729,474
Rhode Island	1,612,465	1,533,455	3,614	23,515	24,199	27,682
South Carolina	5,900,096	4,744,809	881,823	67,050	66,803	139,611
South Dakota	994,193	819,296	101,317	48,653	3,323	21,604
Tennessee	6,484,883 <sup>1</sup>	5,501,029 <sup>1</sup>	650,573	117,701	35,175	180,405
Texas	35,238,428	28,191,128	4,956,494	442,300	247,626	1,400,881
Utah	2,949,468	2,374,702	373,706	52,777	69,499	78,783
Vermont	1,075,981	992,149	47,714	17,990	3,163	14,965
Virginia	10,074,939	8,718,554	905,900	221,283	58,484	170,718
Washington	8,493,138 <sup>2</sup>	7,103,817 <sup>2</sup>	913,378	134,648	42,125	299,170
West Virginia	2,462,386	2,219,013	125,119	73,192	33,911	11,150
Wisconsin	8,877,133	7,592,176	671,544	170,691	155,078	287,644
Wyoming	864,564	761,830	61,893	30,653	2,332	7,855
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Outlying areas						
American Samoa	55,227	46,192	4,629	1,735	2,672	0
Guam	—	—	—	—	—	—
Northern Marianas	59,197	46,508	12,313	32	343	0
Puerto Rico	2,219,364	2,152,724	103	3,538	44,158	18,842
Virgin Islands	115,143	107,343	4,581	1,198	2,020	0

—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.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas.

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," 2001-02 (stfis021d).