

Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2007–08 (Fiscal Year 2008)

Revised File Version 1b

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I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2007–08 (Fiscal Year 2008), Revised File Version 1b

This documentation is for the revised file (Version 1b) of the National Center for Education Statistics (NCES) Common Core of Data (CCD) National Public Education Financial Survey (NPEFS) for school year 2007–08, fiscal year 2008 (FY 08). It contains a brief description of the data collection along with information required to understand and access the data file. The NPEFS data collection is conducted by NCES, a branch of the Institute of Education Sciences (IES) 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 Education Sciences Reform Act of 2002, section 151(b)(3), 20 U.S.C. 9541.

The purpose of the NPEFS Survey is to provide district, state, and federal policymakers, researchers, and other interested users with descriptive information about revenues and expenditures for public elementary and secondary education. The data collected are useful to (1) chief officers of state education agencies; (2) policymakers in the executive and legislative branches of federal and state governments; (3) education policy and public policy researchers; and (4) the public, journalists, and others.

Data for the NPEFS are collected from state education agencies (SEAs) in the 50 states, the District of Columbia, Puerto Rico, and four other jurisdictions (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands). The data file is organized by state or jurisdiction and contains revenue data by source and expenditure data by function and object.¹ The data file also contains average daily attendance data as well as total student membership data from the 2007–08 CCD State Nonfiscal Survey of Public Elementary/Secondary Education.

II. User's Guide

The FY 08 NPEFS data file contains 56 records (one for each SEA from which data are collected), and each record contains 300 fields (4 record identification fields, 148 data fields, and 148 imputation flag fields). The record layout is provided in appendix A.

The remaining appendixes provide the following information:

- Appendix B—glossary with definitions of key variables;
- Appendix C—state abbreviations and American National Standards Institute (ANSI)² state codes;
- Appendix D—state-by-state list of imputations and adjustments;
- Appendix E—fiscal data plan questions;
- Appendix F—state-by-state responses to the fiscal data plan questions;
- Appendix G—frequencies of imputation flags and minimum, maximum, and mean of numeric variables;
- Appendix H—fiscal year definitions and specific state notes; and

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

² American National Standards Institute (ANSI) codes replace the Federal Information Processing Standards (FIPS) codes previously issued by the National Institute of Standards and Technology (NIST) for the 50 states, the District of Columbia, and the U.S. Island Territories. ANSI code values map directly to the retired FIPS code values.

- Appendix I—the survey form.

File versions

Starting in 1999–2000, CCD data file names were changed to include a two-digit version number. The final files are assigned a version number beginning with 1 (one). The character following 1 indicates the version number of the file. For example, a “1a” file is the first (original) final file, and a “1b” file is the second (revised) 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.) If NCES receives revised data from states or discovers errors in the final data file, a revised file (Version 1b) is released. The revised file is usually released 1 year after the original (Version 1a) final file. The revisions in the 1b version from the 1a version include the following:

- Revenues were revised for Colorado and West Virginia;
- Expenditures were revised for Minnesota and Puerto Rico;
- Revenues and exclusions were revised for Idaho; and
- Revenues and expenditures were revised for Connecticut, Hawaii, Kansas, Maryland, and Massachusetts.

File names

The names of the FY 08 releases are as follows:

- Stfis081b.xls (Microsoft Excel file)
- Stfis081b.txt (text file)

The first seven characters indicate the file contents and year, and the last two characters indicate the file version. “Stfis” stands for state fiscal, “08” stands for FY 08, “1” indicates that the file is ready for final release by NCES, and “b” indicates this is the revised version of the final file by NCES.

Guidelines for using the flat ASCII data file

When using the flat ASCII data file, care should be taken to label the identification number variables (e.g., FIPS) as character fields. This is necessary in order to retain the leading zero in many of the identification numbers. It is necessary to keep the leading zeroes when merging these data with other files. This can be accomplished in Excel by using the “Import Wizard” to select the ID fields and set them as text fields.

A. Survey Methodology

The NPEFS consists of data collected from SEAs in the 50 states, the District of Columbia, Puerto Rico, and four other jurisdictions (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands). SEAs compile these data from reports submitted by local education agencies (LEAs) that operate public schools. SEAs may examine and edit these 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 SEAs work cooperatively to ensure comparability between the data items requested and reported.

Missing and nonapplicable data

Missing data are reported as “-1” in the data file; nonapplicable data are reported as “-2.”³ NCES requests that states report “0” for data items for which no activity has occurred and missing (“-1”) for items for which activity has occurred, but for which data are missing. A review of the data and subsequent discussions suggest that these practices are not always followed. In some instances, a “-1” may have been reported when there was no activity. Conversely, a “0” may have been reported when, in fact, there was some activity. When producing the final file, NCES edits some “-1” and “0” responses.

Average daily attendance data and student membership counts

Average daily attendance (ADA) data are collected in the NPEFS as required under Title I of the Elementary and Secondary Education Act of 1965 (as amended by Title I of the Improving America’s Schools Act of 1994). Under this law, states report ADA data 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 ADA) are used to allocate Title I and other program funds to states and school districts. Since some states use their own ADA definitions and others use the NCES definition, ADA data in the NPEFS data file are not comparable across states. Student membership data from the 2007–08 CCD State Nonfiscal Survey of Public Elementary/Secondary Education are included in the data file as a more comparable student count. The variable Student Membership (MEMBR07) is the count of students enrolled on or about October 1, 2007.

NCES crosswalk software

Since the FY 89 data collection, NCES has provided “crosswalk” software to assist states in their reporting and to improve the comparability of data across states. This software converts a state’s existing accounting reports to uniform federal standards, as described in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009). NCES reviews and validates the protocols of states that do not use this crosswalk software to convert their state reports to federal standards. Crosswalk software was used by Alabama, California, Georgia, Illinois, Maine, Mississippi, Montana, New Jersey, New Mexico, New York, North Dakota, Oregon, South Carolina, and South Dakota in the FY 08 collection.

NCES edit checks

After an SEA submits data, an edit is conducted and an edit report is sent back to the SEA listing the previous and current year’s data and the percentage increase (or decrease) of every item. Notification of any arithmetic errors and comments containing NCES’s understanding of specific missing data items are also included with the edit report. States are asked to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from the previous year’s data.

³ For example, in states where none of the school districts have independent tax-raising authority, the variables Local Revenue Property Tax (R1A) and Local Revenue Nonproperty Tax (R1B) are reported as “-2.”

B. Imputations and Adjustments

NCES introduced the practice of imputing and adjusting data to correct for missing or misreported data beginning with the data collection for school year 1989–90 (FY 90). The process consists of several steps, which vary according to the nature of the missing or misreported data. Imputations were performed on data from the 50 states and the District of Columbia only. A state-by-state list of items affected by imputations and adjustments is presented in appendix D.

Imputations

Imputations correct cases in which a value is not reported for an item at all, indicating that total variables consisting of the unreported item are underreported. For example, a state might have revenues from other sources but did not report the value, which results in the reported total revenues being less than the actual total revenues. An imputation by NCES assigns a value to revenues from other sources, and total revenues are increased by the amount of the imputation. The same method is used for imputing revenues and expenditures. Revenues are imputed using total revenues, and expenditures are imputed using total expenditures. Imputed data are coded as “I” in the data flag section of the file.

“Impute based on” imputations. Statements with “impute based on” indicate that the first item was reported as missing and the missing value was assigned based on information from the variables following “based on.” For example, assume that a state had Local Revenues – Student Activities (R1K), but did not report them. The statement “R1K impute based on TR” means that the value for Local Revenues – Student Activities (R1K) was assigned based on Total Revenues From All Sources (TR). The method used for imputing a value for Local Revenues – Student Activities (R1K) is to (1) calculate the ratio of R1K to Total Revenues From All Sources (TR) for each state reporting these items “strictly by the definition”;⁴ (2) calculate the average of these ratios; and (3) multiply the Total Revenues (TR) of the state with the missing student activities revenue item times the average ratio.

In some instances, the “based on” statement is followed by a difference between two variables (e.g., “E81 impute based on (TE11-E81)”). This statement means that the value for Community Service – Nonproperty (E81) was imputed by (1) calculating the ratio of Community Service – Nonproperty (E81) to the difference of Total Expenditures (TE11) and Community Service – Nonproperty (E81) for each state reporting these items “strictly by the definition”; (2) calculating the average of these ratios; and (3) multiplying Total Expenditures (TE11) of the state with the missing Community Service – Nonproperty (E81) times the average ratio.

⁴ States reporting an item “strictly by the definition” are those states reporting values greater than zero 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 later in the text.

Adjustments

Adjustments correct cases in which a value reported for one item contains a value for one or more additional items not reported elsewhere. For example, a state might not differentiate between instructional support staff and student support staff, reporting “missing” for student support staff salaries and a value for instructional support staff salaries that includes both items. NCES would adjust these two responses by reducing the amount reported for instructional support staff salaries and adding that amount to student support staff salaries. The total for salaries and total expenditures would not be affected by this adjustment.

There are several recently-added data items that NCES does not adjust even though missing data in one item are combined with another item. The missing data on textbook expenditures (E2) are included in the amounts reported for Instructional Expenditures – Supplies (E16). The missing data on teacher salary items (Regular Programs (E11A), Special Education Programs (E11B), Vocational Education Programs (E11C), and Other Education Programs (E11D)) are included in the amounts reported for Instructional Expenditures – Salaries (E11). These cases are not adjusted by NCES in this data file.

Since adjustments consist of redistributing a reported value, any adjustment affects at least two variables.

There are several variations in the way adjustments are carried out, described below and listed in appendix D.

“Combined with” and “contains” adjustments. Because an adjustment subtracts a value from an item in which it was misreported, adjustment statements always come in pairs such as “A combined with B” and “B contains A.” For both statements, the value for items A and B was reported by the state as item B. The adjustment process takes a portion of the amount reported for B, subtracts it from B and adds that value to item A. For example, “E212 combined with E11” means that the value for Support Expenditures – Salaries – Student Support Services (E212) was included in the value reported for Instructional Expenditures – Salaries (E11). The complementary statement, “E11 contains E212,” means that the value for Instructional Expenditures – Salaries (E11) was reduced by the adjustment, and the value for Support Expenditures – Salaries – Student Support Services (E212) was increased by the same amount. In most cases, the adjustments are based on ratios of the items to Total Expenditures for Education (TE11) or Total Revenues From All Sources (TR).

The method used to perform “combined with” 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 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 item by the ratio calculated in step 3 to determine the share for each item.

“Supplemented by” adjustments. There are instances in which a state only reports a subtotal for a series of expenditures. “Supplemented by” and “totals” statements are the pair of statements associated with this type of adjustment. “A supplemented by B” and “B totals A and C” indicate that the subtotal B consists of the sum of A and C. The state has reported the subtotal (B) but not the detail making up the subtotal. For example, “E3B11 supplemented by E3B1” means that the

adjustment took a portion of the amount reported in E3B1 and added it to E3B11. It also means that the state only reported the subtotal E3B1 and not the detail data item E3B11. “E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16” means that the adjustment took the amount that was reported for the subtotal E3B1 and distributed it to each of the items that make up that subtotal. It also means that the state only reported the subtotal E3B1 and did not report the detail making up the E3B1 subtotal.

The method of adjustment is as follows: (1) calculate the ratios of each missing item and the items containing the missing values to Total Expenditures for Education (TE11) for all states reporting these items strictly by 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.

“Distribute by” adjustments. Adjustments identified as “distribute by” are used only to distribute direct state support expenditures to the specific objects and functions listed in the statement. The objects or functions are referred to as the “destination” for this adjusted value. In all but one type of case, expenditures are distributed using the ratio of items to which the reported value is distributed. That is, the method calculates the ratio of each item in the “destination” list to the total of all items in the “destination” list and then distributes the direct state support expenditures to each item proportionately.

For example, “E4B1 distribute by dest. E217, E227, E237, E247, E267” means the value for Direct Program Support – Transport (E4B1) is distributed based on the distribution of the items following “dest.,” i.e., Support Expenditures – Salaries – Pupil Transportation (E217), Support Expenditures – Employee Benefits – Pupil Transportation (E227), Support Expenditures – Purchased Services – Pupil Transportation (E237), Support Expenditures – Supplies – Pupil Transportation (E247), and Support Expenditures – Other – Pupil Transportation (E267). E4B1 times the ratio of E217 / (E217 + E227 + E237 + E247 + E267) would be added to the amount in E217. E4B1 times the ratio of E227 / (E217 + E227 + E237 + E247 + E267) would be added to the amount in E227, and so on. In a few cases, the amount is “distributed” to only one item.

The adjustment used to distribute Direct Program Support – Employee Benefits (E4C1) is the one case that is different from the “distribute by” method described above. The method used in this case is to calculate the ratio of each salary item to the sum of all listed salary items and to then distribute Direct Program Support – Employee Benefits proportionately across all items. For example, “E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11” means that the reported value for Direct Program Support – Employee Benefits is distributed to specific employee benefit items (Instructional Expenditures – Employee Benefits, Support Expenditures – Employee Benefits – Student Support Services, Support Expenditures – Employee Benefits – Instructional Staff Support, etc.) based on the distribution of salaries for these functions.

To be specific, in the example given above the formula for the amount added to Instructional Expenditures – Employee Benefits (E12) would be: Amount added to E12 = E4C1 x (E11 / (E11 + E212 + E213 + E214 + E215 + E216 + E217 + E218 + E3A11)).

Direct support distributions are performed after all other imputations and adjustments have been performed.

Beginning with the SY 2005–06 (FY 06) file, all items affected by the direct support distributions have been flagged as “A.”

The order in which these imputations and adjustments are performed is as follows: (1) impute; (2) adjust using “combined with” and “contains” methods; (3) adjust using “supplemented by” method (totals statement); and (4) adjust using “distribute by” methods. Totals and subtotals are recalculated after each step. All totals and subtotals affected by adjustments or imputations are flagged as “T” in the data flag section of the file.

Prekindergarten count imputations and student membership adjustments

Student membership data are collected by grade in the CCD State Nonfiscal Survey of Public Elementary/Secondary Education; however, only the total student membership data for grades prekindergarten through grade 12 (plus ungraded) are included in the NPEFS data file. Since some states do not report data on prekindergarten students, prekindergarten student counts are imputed for these states and added to the total student count. In school year 2007–08 (FY 08), the prekindergarten student counts for California were imputed.

Respondents for the NPEFS were asked to review student membership data from the CCD State Nonfiscal Survey of Public Elementary/Secondary Education to make sure that the membership data were for programs whose revenues and expenditures are reported on NPEFS. Six states (Iowa, Missouri, Montana, Nebraska, North Carolina, and Wyoming) indicated that prekindergarten programs were not included in the NPEFS data, and so counts of these students were subtracted from the student membership data reported on the State Nonfiscal Survey of Public Elementary/Secondary Education for use on the NPEFS. Wisconsin does not include finance data for charter schools in the NPEFS data they report. Student membership for Wisconsin was adjusted to exclude charter school membership. The membership for Wisconsin was derived from the CCD School District Finance Survey (F-33).

Data flags

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

- R - As reported by the state
- A - Adjusted
- I - Imputed based on a method other than prior year’s data⁵
- T - Total based on sum of internal or external detail

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

⁵ For some NCES surveys, imputations of missing data items are performed by applying a growth factor to data reported in a prior year. This type of growth-rate imputation is not performed for the NPEFS. “I” is assigned the value of “Imputed based on a method other than prior year’s data” to maintain consistency in the meaning of imputation flags across NCES surveys.

C. Variations in the Survey Over Time

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

- *Beginning with FY 92 survey:*
 - Food Services expenditures were broken out by object, adding items Food Services – Salaries (E3A11), Food Services – Employee Benefits (E3A12), Food Services – Purchased Services (E3A13), Food Services – Supplies (E3A14), and Food Services – Other (E3A16).
 - Enterprise Operations expenditures were broken out by object, adding items Enterprise – Salaries (E3B11), Enterprise – Employee Benefits (E3B12), Enterprise – Purchased Services (E3B13), Enterprise – Supplies (E3B14), and Enterprise – Other (E3B16).
 - Facilities Acquisition and Construction Services - Nonproperty expenditures were broken out into Buildings Built and Alterations Performed by LEA’s Own Staff (E611) and Buildings Built and Alterations Performed by Contractors (E612). In addition, Facilities Acquisition and Construction Services – Property expenditures were broken out into Land (E62A) and Buildings (E62B). STE6, the sum of all of the Facilities Acquisitions and Construction Services items, was added.
- *Beginning with FY 98 survey:*
 - The Facilities Acquisition and Construction Services breakouts listed above (items E611, E612, E62A and E62B) were discontinued.
- *Beginning with FY 04 survey:*
 - Teacher Salaries expenditures were broken out by program, adding items Teacher Salaries – Regular Programs (E11A), Teacher Salaries – Special Education Programs (E11B), Teacher Salaries – Vocational Education Programs (E11C), and Teacher Salaries – Other Education Programs (E11D).
 - The item for the textbooks expenditures (E2) was added.

D. Fiscal Data Plan

In addition to the finance data specified in the NPEFS, NCES also collects information from each state to help process the data and to gain a better understanding of what programs and/or policies are connected with the data items and definitions. The FY 08 data plan questionnaire appears in appendix E, and the responses (by state or jurisdiction) appear in appendix F. The fiscal data plan responses are presented as reported by SEAs with minimal editing by NCES. The responses to the data plan are not included on the data file.

E. State Notes

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

References

Allison, G.S., Honegger, S.D., and Johnson, F. (2009). *Financial Accounting for Local and State School Systems: 2009 Edition* (NCES 2009-325). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved January 3, 2011 from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2009325>.

Appendix A—Record Layout and Description of Data Elements

Appendix A—Record Layout and Description of Data Elements

National Public Education Financial Survey (NPEFS) Fiscal Year 2008, Revised

Number of variables = 300

Number of records = 56

The file contains data for fiscal year 2008 sorted by the American National Standards Institute (ANSI) State Code (variable name "FIPS"). "AN" and "N" indicate alphanumeric and numeric data, respectively. Data presented in this release are available in two formats—Excel dataset (.xls) and tab-separated values text file (.txt). Missing data are reported as "-1" in the data file, and nonapplicable data are reported as "-2."

Variable name	Data type	Data element order	Description
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2008)
FIPS	AN	2	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
STABR	AN	3	POSTAL STATE ABBREVIATION CODE
STNAME	AN	4	NAME OF THE STATE OR TERRITORY
R1A	N	5	LOCAL REVENUES PROPERTY TAX
R1B	N	6	LOCAL REVENUES NONPROPERTY TAX
R1C	N	7	LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
R1D	N	8	LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
R1E	N	9	LOCAL REVENUES INDIVIDUAL TUITION
R1F	N	10	LOCAL REVENUES TUITION FROM LEAS
R1G	N	11	LOCAL REVENUES TRANSPORTATION FEES FROM INDIVIDUAL
R1H	N	12	LOCAL REVENUES TRANSPORTATION FEES FROM LEAS
R1I	N	13	LOCAL REVENUES EARNINGS ON INVESTMENTS
R1J	N	14	LOCAL REVENUES FOOD SERVICE
R1K	N	15	LOCAL REVENUES STUDENT ACTIVITIES
R1L	N	16	LOCAL REVENUES OTHER REVENUES
R1M	N	17	LOCAL REVENUES TEXTBOOK REVENUES
R1N	N	18	LOCAL REVENUES SUMMER SCHOOL
STR1	N	19	LOCAL REVENUES SUBTOTAL
R2	N	20	INTERMEDIATE REVENUES
R3	N	21	STATE REVENUES
R4A	N	22	FEDERAL REVENUES DIRECT GRANTS
R4B	N	23	FEDERAL REVENUES THRU STATE
R4C	N	24	FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
R4D	N	25	FEDERAL REVENUES OTHER SOURCES
STR4	N	26	FEDERAL REVENUES SUBTOTAL
R5	N	27	REVENUES FROM OTHER SOURCES
TR	N	28	TOTAL REVENUES FROM ALL SOURCES
E11	N	29	INSTRUCTIONAL EXPENDITURES SALARIES
E12	N	30	INSTRUCTIONAL EXPENDITURES EMPLOYEE BENEFITS
E13	N	31	INSTRUCTIONAL EXPENDITURES PURCHASED SERVICES
E14	N	32	INSTRUCTIONAL EXPENDITURES TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
E15	N	33	INSTRUCTIONAL EXPENDITURES TUITION TO OTHER LEAS IN-STATE
E16	N	34	INSTRUCTIONAL EXPENDITURES SUPPLIES
E17	N	35	INSTRUCTIONAL EXPENDITURES PROPERTY
E18	N	36	INSTRUCTIONAL EXPENDITURES OTHER
STE1	N	37	INSTRUCTIONAL EXPENDITURES SUBTOTAL
E11A	N	38	TEACHER SALARIES REGULAR PROGRAMS
E11B	N	39	TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
E11C	N	40	TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
E11D	N	41	TEACHER SALARIES OTHER EDUCATION PROGRAMS
E2	N	42	INSTRUCTIONAL EXPENDITURES TEXTBOOKS
E212	N	43	SUPPORT EXPENDITURES SALARIES STUDENT SUPPORT SERVICES
E213	N	44	SUPPORT EXPENDITURES SALARIES INSTRUCTIONAL STAFF SUPPORT

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
E214	N	45	SUPPORT EXPENDITURES SALARIES GENERAL ADMINISTRATION
E215	N	46	SUPPORT EXPENDITURES SALARIES SCHOOL ADMINISTRATION
E216	N	47	SUPPORT EXPENDITURES SALARIES OPERATION & MAINTENANCE
E217	N	48	SUPPORT EXPENDITURES SALARIES PUPIL TRANSPORTATION
E218	N	49	SUPPORT EXPENDITURES SALARIES OTHER SERVICES
TE21	N	50	SUPPORT EXPENDITURES SALARIES SUBTOTAL
E222	N	51	SUPPORT EXPENDITURES EMPLOYEE BENEFITS STUDENT SUPPORT SERVICES
E223	N	52	SUPPORT EXPENDITURES EMPLOYEE BENEFITS INSTRUCTIONAL STAFF SUPPORT
E224	N	53	SUPPORT EXPENDITURES EMPLOYEE BENEFITS GENERAL ADMINISTRATION
E225	N	54	SUPPORT EXPENDITURES EMPLOYEE BENEFITS SCHOOL ADMINISTRATION
E226	N	55	SUPPORT EXPENDITURES EMPLOYEE BENEFITS OPERATION & MAINTENANCE
E227	N	56	SUPPORT EXPENDITURES EMPLOYEE BENEFITS PUPIL TRANSPORTATION
E228	N	57	SUPPORT EXPENDITURES EMPLOYEE BENEFITS OTHER SERVICES
TE22	N	58	SUPPORT EXPENDITURES EMPLOYEE BENEFITS SUBTOTAL
E232	N	59	SUPPORT EXPENDITURES PURCHASED SERVICES STUDENT SUPPORT SERVICES
E233	N	60	SUPPORT EXPENDITURES PURCHASED SERVICES INSTRUCTIONAL STAFF SUPPORT
E234	N	61	SUPPORT EXPENDITURES PURCHASED SERVICES GENERAL ADMINISTRATION
E235	N	62	SUPPORT EXPENDITURES PURCHASED SERVICES SCHOOL ADMINISTRATION
E236	N	63	SUPPORT EXPENDITURES PURCHASED SERVICES OPERATION & MAINTENANCE
E237	N	64	SUPPORT EXPENDITURES PURCHASED SERVICES PUPIL TRANSPORTATION
E238	N	65	SUPPORT EXPENDITURES PURCHASED SERVICES OTHER SERVICES
TE23	N	66	SUPPORT EXPENDITURES PURCHASED SERVICES SUBTOTAL
E242	N	67	SUPPORT EXPENDITURES SUPPLIES STUDENT SUPPORT SERVICES
E243	N	68	SUPPORT EXPENDITURES SUPPLIES INSTRUCTIONAL STAFF SUPPORT
E244	N	69	SUPPORT EXPENDITURES SUPPLIES GENERAL ADMINISTRATION
E245	N	70	SUPPORT EXPENDITURES SUPPLIES SCHOOL ADMINISTRATION
E246	N	71	SUPPORT EXPENDITURES SUPPLIES OPERATION & MAINTENANCE
E247	N	72	SUPPORT EXPENDITURES SUPPLIES PUPIL TRANSPORTATION
E248	N	73	SUPPORT EXPENDITURES SUPPLIES OTHER SERVICES
TE24	N	74	SUPPORT EXPENDITURES SUPPLIES SUBTOTAL
E252	N	75	SUPPORT EXPENDITURES PROPERTY STUDENT SUPPORT SERVICES
E253	N	76	SUPPORT EXPENDITURES PROPERTY INSTRUCTIONAL STAFF SUPPORT
E254	N	77	SUPPORT EXPENDITURES PROPERTY GENERAL ADMINISTRATION
E255	N	78	SUPPORT EXPENDITURES PROPERTY SCHOOL ADMINISTRATION
E256	N	79	SUPPORT EXPENDITURES PROPERTY OPERATION & MAINTENANCE
E257	N	80	SUPPORT EXPENDITURES PROPERTY PUPIL TRANSPORTATION
E258	N	81	SUPPORT EXPENDITURES PROPERTY OTHER SERVICES
TE25	N	82	SUPPORT EXPENDITURES PROPERTY SUBTOTAL
E262	N	83	SUPPORT EXPENDITURES OTHER STUDENT SUPPORT SERVICES
E263	N	84	SUPPORT EXPENDITURES OTHER INSTRUCTIONAL STAFF SUPPORT
E264	N	85	SUPPORT EXPENDITURES OTHER GENERAL ADMINISTRATION
E265	N	86	SUPPORT EXPENDITURES OTHER SCHOOL ADMINISTRATION
E266	N	87	SUPPORT EXPENDITURES OTHER OPERATION & MAINTENANCE
E267	N	88	SUPPORT EXPENDITURES OTHER PUPIL TRANSPORTATION
E268	N	89	SUPPORT EXPENDITURES OTHER OTHER SERVICES
TE26	N	90	SUPPORT EXPENDITURES OTHER SUBTOTAL
STE22	N	91	SUPPORT EXPENDITURES SUBTOTAL STUDENT SUPPORT SERVICES
STE23	N	92	SUPPORT EXPENDITURES SUBTOTAL INSTRUCTIONAL STAFF SUPPORT
STE24	N	93	SUPPORT EXPENDITURES SUBTOTAL GENERAL ADMINISTRATION
STE25	N	94	SUPPORT EXPENDITURES SUBTOTAL SCHOOL ADMINISTRATION
STE26	N	95	SUPPORT EXPENDITURES SUBTOTAL OPERATION & MAINTENANCE
STE27	N	96	SUPPORT EXPENDITURES SUBTOTAL PUPIL TRANSPORTATION
STE28	N	97	SUPPORT EXPENDITURES SUBTOTAL OTHER SERVICES
STE2T	N	98	SUPPORT EXPENDITURES TOTAL SUPPORT SERVICES

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
E3A11	N	99	NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES
E3A12	N	100	NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS
E3A13	N	101	NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASED SERVICES
E3A14	N	102	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES
E3A2	N	103	NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY
E3A16	N	104	NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER
E3A1	N	105	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL
E3B11	N	106	NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES
E3B12	N	107	NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
E3B13	N	108	NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES
E3B14	N	109	NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
E3B2	N	110	NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
E3B16	N	111	NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER
E3B1	N	112	NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL
STE3	N	113	NONINSTRUCTIONAL SERVICES TOTAL
E4A1	N	114	DIRECT PROGRAM SUPPORT TEXTBOOKS
E4A2	N	115	DIRECT PROGRAM SUPPORT TEXTBOOKS (PROPERTY)
E4B1	N	116	DIRECT PROGRAM SUPPORT TRANSPORT
E4B2	N	117	DIRECT PROGRAM SUPPORT TRANSPORT (PROPERTY)
E4C1	N	118	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
E4C2	N	119	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROPERTY)
E4D	N	120	DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
E4E1	N	121	DIRECT PROGRAM SUPPORT OTHER
E4E2	N	122	DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
STE4	N	123	DIRECT PROGRAM SUPPORT SUBTOTAL
TE5	N	124	CURRENT EXPENDITURES
E61	N	125	FACILITIES ACQUISITION NONPROPERTY
E62	N	126	FACILITIES ACQUISITION PROPERTY (LAND & BUILDINGS)
E63	N	127	FACILITIES ACQUISITION PROPERTY (EQUIPMENT)
STE6	N	128	FACILITIES ACQUISITION NONPROPERTY & PROPERTY TOTAL
E7A1	N	129	OTHER USE DEBT SERVICE INTEREST
E7A2	N	130	OTHER USE DEBT SERVICE REDEMPTION
STE7	N	131	OTHER USE DEBT SERVICE SUBTOTAL
E81	N	132	COMMUNITY SERVICE NONPROPERTY
E82	N	133	COMMUNITY SERVICE PROPERTY
E9A	N	134	DIRECT COST PROGRAM NONPUBLIC SCHOOL
E9B	N	135	DIRECT COST PROGRAM ADULT EDUCATION
E9C	N	136	DIRECT COST PROGRAM COMMUNITY COLLEGE
E9D	N	137	DIRECT COST PROGRAM OTHER
E91	N	138	DIRECT COST PROGRAM PROPERTY
STE9	N	139	DIRECT COST PROGRAM SUBTOTAL
TE10	N	140	PROPERTY TOTAL
TE11	N	141	TOTAL EXPENDITURES FOR EDUCATION
X12C	N	142	EXCLUSION FOR PL 100 297 TITLE I
X12D	N	143	EXCLUSION FOR PL 100 297 TITLE I CARRYOVER
X12E	N	144	EXCLUSION FOR PL 100 297 TITLE V, PART A
X12F	N	145	EXCLUSION FOR PL 100 297 TITLE V, PART A CARRYOVER
TX12	N	146	TOTAL EXCLUSION FOR PL 100 297
NCE13	N	147	NET CURRENT EXPENDITURES
ADA	N	148	AVERAGE DAILY ATTENDANCE (STATE AND NCES DEFINITION)
A14A	N	149	AVERAGE DAILY ATTENDANCE (STATE DEFINITION)
A14B	N	150	AVERAGE DAILY ATTENDANCE (NCES DEFINITION)
PPE15	N	151	PER PUPIL EXPENDITURES
MEMBR07	N	152	TOTAL STUDENT MEMBERSHIP

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
IR1A	AN	153	IMP FLAG LOCAL REVENUES PROPERTY TAX
IR1B	AN	154	IMP FLAG LOCAL REVENUES NONPROPERTY TAX
IR1C	AN	155	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
IR1D	AN	156	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
IR1E	AN	157	IMP FLAG LOCAL REVENUES INDIVIDUAL TUITION
IR1F	AN	158	IMP FLAG LOCAL REVENUES TUITION FROM LEAS
IR1G	AN	159	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM INDIVIDUAL
IR1H	AN	160	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM LEAS
IR1I	AN	161	IMP FLAG LOCAL REVENUES EARNINGS ON INVESTMENT
IR1J	AN	162	IMP FLAG LOCAL REVENUES FOOD SERVICE
IR1K	AN	163	IMP FLAG LOCAL REVENUES STUDENT ACTIVITIES
IR1L	AN	164	IMP FLAG LOCAL REVENUES OTHER REVS
IR1M	AN	165	IMP FLAG LOCAL REVENUES TEXTBOOK REVS
IR1N	AN	166	IMP FLAG LOCAL REVENUES SUMMER SCHOOL
ISTR1	AN	167	IMP FLAG LOCAL REVENUES SUBTOTAL
IR2	AN	168	IMP FLAG INTERMEDIATE REVENUES
IR3	AN	169	IMP FLAG STATE REVENUES
IR4A	AN	170	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	171	IMP FLAG FEDERAL REVENUES THRU STATE
IR4C	AN	172	IMP FLAG FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
IR4D	AN	173	IMP FLAG FEDERAL REVENUES OTHER SOURCES
ISTR4	AN	174	IMP FLAG FEDERAL REVENUES SUBTOTAL
IR5	AN	175	IMP FLAG OTHER SOURCES OF REVENUES
ITR	AN	176	IMP FLAG TOTAL REVENUES FROM ALL SOURCES
IE11	AN	177	IMP FLAG INSTRUCTIONAL EXPENDITURE SALARIES
IE12	AN	178	IMP FLAG INSTRUCTIONAL EMPLOYEE BENEFITS
IE13	AN	179	IMP FLAG INSTRUCTIONAL EXPENDITURE PURCHASED SERVICES
IE14	AN	180	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
IE15	AN	181	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO OTHER LEAS IN-STATE
IE16	AN	182	IMP FLAG INSTRUCTIONAL EXPENDITURE SUPPLIES
IE17	AN	183	IMP FLAG INSTRUCTIONAL EXPENDITURE PROPERTY
IE18	AN	184	IMP FLAG INSTRUCTIONAL EXPENDITURE OTHER
ISTE1	AN	185	IMP FLAG INSTRUCTIONAL EXPENDITURE SUBTOTAL
IE11A	AN	186	IMP FLAG TEACHER SALARIES REGULAR PROGRAMS
IE11B	AN	187	IMP FLAG TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
IE11C	AN	188	IMP FLAG TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
IE11D	AN	189	IMP FLAG TEACHER SALARIES OTHER EDUCATION PROGRAMS
IE2	AN	190	IMP FLAG INSTRUCTIONAL EXPENDITURE TEXTBOOKS
IE212	AN	191	IMP FLAG SUPPORT EXPENDITURE SALARIES STUDENT SUPPORT SERVICES
IE213	AN	192	IMP FLAG SUPPORT EXPENDITURE SALARIES INSTRUCTIONAL STAFF SUPPORT
IE214	AN	193	IMP FLAG SUPPORT EXPENDITURE SALARIES GENERAL ADMINISTRATION
IE215	AN	194	IMP FLAG SUPPORT EXPENDITURE SALARIES SCHOOL ADMINISTRATION
IE216	AN	195	IMP FLAG SUPPORT EXPENDITURE SALARIES OPERATION & MAINTENANCE
IE217	AN	196	IMP FLAG SUPPORT EXPENDITURE SALARIES PUPIL TRANSPORTATION
IE218	AN	197	IMP FLAG SUPPORT EXPENDITURE SALARIES OTHER SERVICES
ITE21	AN	198	IMP FLAG SUPPORT EXPENDITURE SALARIES SUBTOTAL
IE222	AN	199	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS STUDENT SUPPORT SERVICES
IE223	AN	200	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS INSTRUCTIONAL STAFF SUPPORT
IE224	AN	201	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS GENERAL ADMINISTRATION
IE225	AN	202	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SCHOOL ADMINISTRATION
IE226	AN	203	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OPERATION & MAINTENANCE
IE227	AN	204	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS PUPIL TRANSPORTATION
IE228	AN	205	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OTHER SERVICES
ITE22	AN	206	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SUBTOTAL

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
IE232	AN	207	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES STUDENT SUPPORT SERVICES
IE233	AN	208	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES INSTRUCTIONAL STAFF SUPPORT
IE234	AN	209	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES GENERAL ADMINISTRATION
IE235	AN	210	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SCHOOL ADMINISTRATION
IE236	AN	211	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OPERATION & MAINTENANCE
IE237	AN	212	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES PUPIL TRANSPORTATION
IE238	AN	213	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OTHER SERVICES
ITE23	AN	214	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SUBTOTAL
IE242	AN	215	IMP FLAG SUPPORT EXPENDITURE SUPPLIES STUDENT SUPPORT SERVICES
IE243	AN	216	IMP FLAG SUPPORT EXPENDITURE SUPPLIES INSTRUCTIONAL STAFF SUPPORT
IE244	AN	217	IMP FLAG SUPPORT EXPENDITURE SUPPLIES GENERAL ADMINISTRATION
IE245	AN	218	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SCHOOL ADMINISTRATION
IE246	AN	219	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OPERATION & MAINTENANCE
IE247	AN	220	IMP FLAG SUPPORT EXPENDITURE SUPPLIES PUPIL TRANSPORTATION
IE248	AN	221	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OTHER SERVICES
ITE24	AN	222	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SUBTOTAL
IE252	AN	223	IMP FLAG SUPPORT EXPENDITURE PROPERTY STUDENT SUPPORT SERVICES
IE253	AN	224	IMP FLAG SUPPORT EXPENDITURE PROPERTY INSTRUCTIONAL STAFF SUPPORT
IE254	AN	225	IMP FLAG SUPPORT EXPENDITURE PROPERTY GENERAL ADMINISTRATION
IE255	AN	226	IMP FLAG SUPPORT EXPENDITURE PROPERTY SCHOOL ADMINISTRATION
IE256	AN	227	IMP FLAG SUPPORT EXPENDITURE PROPERTY OPERATION & MAINTENANCE
IE257	AN	228	IMP FLAG SUPPORT EXPENDITURE PROPERTY PUPIL TRANSPORTATION
IE258	AN	229	IMP FLAG SUPPORT EXPENDITURE PROPERTY OTHER SERVICES
ITE25	AN	230	IMP FLAG SUPPORT EXPENDITURE PROPERTY SUBTOTAL
IE262	AN	231	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STUDENT SUPPORT SERVICES
IE263	AN	232	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STAFF SUPPORT
IE264	AN	233	IMP FLAG SUPPORT EXPENDITURE OTHER GENERAL ADMINISTRATION
IE265	AN	234	IMP FLAG SUPPORT EXPENDITURE OTHER SCHOOL ADMINISTRATION
IE266	AN	235	IMP FLAG SUPPORT EXPENDITURE OTHER OPERATION & MAINTENANCE
IE267	AN	236	IMP FLAG SUPPORT EXPENDITURE OTHER PUPIL TRANSPORTATION
IE268	AN	237	IMP FLAG SUPPORT EXPENDITURE OTHER OTHER SERVICES
ITE26	AN	238	IMP FLAG SUPPORT EXPENDITURE OTHER SUBTOTAL
ISTE22	AN	239	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL STUDENT SUPPORT SERVICES
ISTE23	AN	240	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL INSTRUCTIONAL STAFF SUPPORT
ISTE24	AN	241	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL GENERAL ADMINISTRATION
ISTE25	AN	242	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL SCHOOL ADMINISTRATION
ISTE26	AN	243	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OPERATION & MAINTENANCE
ISTE27	AN	244	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL PUPIL TRANSPORTATION
ISTE28	AN	245	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OTHER SERVICES
ISTE2T	AN	246	IMP FLAG SUPPORT EXPENDITURE TOTAL SUPPORT SERVICES
IE3A11	AN	247	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES
IE3A12	AN	248	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS
IE3A13	AN	249	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASED SERVICES
IE3A14	AN	250	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES
IE3A2	AN	251	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY
IE3A16	AN	252	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER
IE3A1	AN	253	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL
IE3B11	AN	254	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES
IE3B12	AN	255	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
IE3B13	AN	256	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES
IE3B14	AN	257	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
IE3B2	AN	258	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
IE3B16	AN	259	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER
IE3B1	AN	260	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
ISTE3	AN	261	IMP FLAG NONINSTRUCTIONAL SERVICES TOTAL
IE4A1	AN	262	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS
IE4A2	AN	263	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS (PROP)
IE4B1	AN	264	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION
IE4B2	AN	265	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION (PROP)
IE4C1	AN	266	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
IE4C2	AN	267	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROP)
IE4D	AN	268	IMP FLAG DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
IE4E1	AN	269	IMP FLAG DIRECT PROGRAM SUPPORT OTHER
IE4E2	AN	270	IMP FLAG DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
ISTE4	AN	271	IMP FLAG DIRECT PROGRAM SUPPORT SUBTOTAL
ITE5	AN	272	IMP FLAG CURRENT EXPENDITURES
IE61	AN	273	IMP FLAG FACILITIES ACQUISITIONS NON PROPERTY
IE62	AN	274	IMP FLAG FACILITIES ACQUISITIONS PROPERTY(LAND/BUILDINGS)
IE63	AN	275	IMP FLAG FACILITIES ACQUISITIONS EQUIPMENT
ISTE6	AN	276	IMP FLAG FACILITIES ACQUISITIONS TOTAL
IE7A1	AN	277	IMP FLAG OTHER USE DEBT SERVICE INTEREST
IE7A2	AN	278	IMP FLAG OTHER USE REDEMPTION
ISTE7	AN	279	IMP FLAG OTHER USE DEBT SERVICE SUBTOTAL
IE81	AN	280	IMP FLAG COMMUNITY SERVICE NONPROPERTY
IE82	AN	281	IMP FLAG COMMUNITY SERVICE PROPERTY
IE9A	AN	282	IMP FLAG DIRECT COST PROGRAM NONPUBLIC SCHOOL
IE9B	AN	283	IMP FLAG DIRECT COST PROGRAM ADULT EDUCATION
IE9C	AN	284	IMP FLAG DIRECT COST PROGRAM COMMUNITY COLLEGE
IE9D	AN	285	IMP FLAG DIRECT COST PROGRAM OTHER
IE9I	AN	286	IMP FLAG DIRECT COST PROGRAM PROPERTY
ISTE9	AN	287	IMP FLAG DIRECT COST PROGRAM SUBTOTAL
ITE10	AN	288	IMP FLAG PROPERTY TOTAL
ITE11	AN	289	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	290	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE I
IX12D	AN	291	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE I CARRYOVER
IX12E	AN	292	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE V, PART A
IX12F	AN	293	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE V, PART A CARRYOVER
ITX12	AN	294	IMP FLAG TOTAL EXCLUSION FOR PL 100 297
INCE13	AN	295	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	296	IMP FLAG AVERAGE DAILY ATTENDANCE (STATE AND NCES DEFINITION)
IA14A	AN	297	IMP FLAG AVERAGE DAILY ATTENDANCE (STATE DEFINITION)
IA14B	AN	298	IMP FLAG AVERAGE DAILY ATTENDANCE (NCES DEFINITION)
IPPE15	AN	299	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR07	AN	300	IMP FLAG TOTAL STUDENT MEMBERSHIP

Appendix B—Glossary

Appendix B—Glossary

This glossary applies to the National Public Education Financial Survey (NPEFS). For additional detail, it is suggested that the data user consult the National Center for Education Statistics (NCES) accounting handbook, *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009). When applicable, line numbers corresponding to the handbook are listed in parentheses, and corresponding NPEFS variables are listed in brackets.

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

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

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

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

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

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

Appendix B—Glossary

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

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

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

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

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

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

federal revenues: Reported in four categories: (1) unrestricted and restricted grants-in-aid directly from the federal government, (2) unrestricted and restricted grants-in-aid directly through the state, (3) grants-in-aid through other intermediate agencies, and (4) other federal revenues (including payments in lieu of taxes). [R4A, R4B, R4C, R4D, and subtotal STR4.]

Appendix B—Glossary

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

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

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

instruction: Defined as the activity between teachers and students. Instruction expenditures include 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. [E11, E12, E13, E14, E15, E16, E17, E18, and subtotal STE1. Variables E15 and E17 are not included in STE1.]

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

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

local education agency (LEA): An agency at the local level whose primary responsibility is to operate public schools or to contract for public school services. An LEA is also called a school district.

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

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

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

Appendix B—Glossary

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

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

property: One of six expenditure objects (700). Property includes expenditures for initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. Property expenditures are not included in current expenditure subtotals. [E17, E252, E253, E254, E255, E256, E257, E258, E3A2, E3B2, E62, E63, E82, E91, and subtotal TE10. Property variables are excluded from all totals and subtotals in the file except for variables TE25, TE10, and TE11. Support services subtotal TE25 is the sum of E252, E253, E254, E255, E256, E257, and E258.]

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

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

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

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

state revenues: 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. [R3]

Appendix B—Glossary

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

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

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

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

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

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

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

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

Appendix B—Glossary

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

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

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

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

Table C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction:
Fiscal year 2008

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

¹ U.S. Postal Service state abbreviation codes.

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

SOURCE: U.S. Census Bureau, Geography Division, Geographic Standards and Criteria Branch. (2010) "Codes for the Identification of the states, the District of Columbia, Puerto Rico, and the Insular Areas of the United States" (INCITS 38:2009).

Appendix D—Imputations and Adjustments List

Appendix D—Imputations and Adjustments List

The following is a state-by-state list of the imputations and adjustments in the fiscal year 2008 1b NPEFS data file. Data elements are denoted by the variable names in the data file. For more information, see section II.B. Imputations and Adjustments in the user's guide and Appendix A—Record Layout and Description of Data Elements in the documentation.

ALASKA

R1D contains R1C using TR
R1C combined with R1D

ARIZONA

E4B1 distribute by dest. E217, E227, E237, E247, E267
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
E81 impute based on (TE11-E81)
E82 impute based on (TE11-E82)
R1L contains R1N using TR
R1N combined with R1L
STE28 totals E218, E228, E238, E248, E268 using TE11
E218 is supplemented by STE28
E228 is supplemented by STE28
E238 is supplemented by STE28
E248 is supplemented by STE28
E268 is supplemented by STE28
TE25 totals E252, E253, E254, E255, E256, E257, E258 using TE11
E252 is supplemented by TE25
E253 is supplemented by TE25
E254 is supplemented by TE25
E255 is supplemented by TE25
E256 is supplemented by TE25
E257 is supplemented by TE25
E258 is supplemented by TE25

ARKANSAS

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11,
E212, E213, E214, E215, E216, E217, E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217,
E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237,
E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267,
E268

Appendix D—Imputations and Adjustments List

CALIFORNIA

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

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

E63 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

E18 contains E13, E14, E16, E17 using TE11

E13 combined with E18

E14 combined with E18

E16 combined with E18

E17 combined with E18

E233 contains E232 using TE11

E232 combined with E233

E3A16 contains E3A11, E3A12, E3A13, E3A14 using TE11

E3A11 combined with E3A16

E3A12 combined with E3A16

E3A13 combined with E3A16

E3A14 combined with E3A16

E4B1 distribute by dest. E237

E4C1 distribute by dest. E12

E61 contains E62, E63 using TE11

E62 combined with E61

E63 combined with E61

R1K contains R1G, R1M, R1N using TR

R1G combined with R1K

Appendix D—Imputations and Adjustments List

R1M combined with R1K

R1N combined with R1K

FLORIDA

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

IDAHO

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

E4E1 distribute by dest. E11, E12, E13, E16, E18

ILLINOIS

E4A1 distribute by dest. E16

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

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

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

E62 contains E61, E63 using TE11

E61 combined with E62

E63 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

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

Appendix D—Imputations and Adjustments List

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

MICHIGAN

E62 contains E61 using TE11

E61 combined with E62

MINNESOTA

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

E62 contains E61 using TE11

E61 combined with E62

MISSISSIPPI

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

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

E62 contains E63 using TE11

E63 combined with E62

MISSOURI

E13 contains E18 using TE11

E18 combined with E13

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

Appendix D—Imputations and Adjustments List

E3A16 combined with E3A13
E61 contains E63 using TE11
E63 combined with E61

NEBRASKA

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

NEW HAMPSHIRE

E62 contains E63 using TE11
E63 combined with E62

NEW JERSEY

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227 using E11, E212, E213, E214, E215, E216, E217
E81 contains E82 using TE11
E82 combined with E81
R4A contains R4D using TR
R4D combined with R4A

NEW MEXICO

E81 contains E82 using TE11
E82 combined with E81

NEW YORK

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

E232 contains E252 using TE11
E252 combined with E232
E233 contains E253 using TE11
E253 combined with E233
E234 contains E254 using TE11
E254 combined with E234
E235 contains E255 using TE11
E255 combined with E235
E236 contains E256 using TE11
E256 combined with E236
E238 contains E258 using TE11

Appendix D—Imputations and Adjustments List

E258 combined with E238
E247 contains E257 using TE11
E257 combined with E247
E62 contains E61 using TE11
E61 combined with E62
R1C contains R1F using TR
R1F combined with R1C

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
R5 impute/import TR

SOUTH DAKOTA

E62 contains E61 using TE11
E61 combined with E62

TENNESSEE

E15 contains E14 using TE11
E14 combined with E15

TEXAS

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, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

VIRGINIA

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

WASHINGTON

E15 contains E14 using TE11
E14 combined with E15

Appendix D—Imputations and Adjustments List

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, E252, E253, E254, E255, E256, E257, E258, E3A2

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

E214 contains E216 using TE11

E216 combined with E214

E224 contains E226 using TE11

E226 combined with E224

E234 contains E236 using TE11

E236 combined with E234

E244 contains E246 using TE11

E246 combined with E244

E248 contains E245 using TE11

E245 combined with E248

E257 contains E252, E253, E254, E255, E256, E258 using TE11

E252 combined with E257

E253 combined with E257

E254 combined with E257

E255 combined with E257

E256 combined with E257

E258 combined with E257

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

GUAM

E4A1 distribute by dest. E16

PUERTO RICO

E11 contains E212, E213, E214, E215, E216 using TE11

E212 combined with E11

E213 combined with E11

E214 combined with E11

E215 combined with E11

E216 combined with E11

E12 contains E222, E223, E224, E225, E226 using TE11

E222 combined with E12

E223 combined with E12

E224 combined with E12

Appendix D—Imputations and Adjustments List

E225 combined with E12
E226 combined with E12
E232 contains E235, E238, E242, E243, E245, E248 using TE11
E235 combined with E232
E238 combined with E232
E242 combined with E232
E243 combined with E232
E245 combined with E232
E248 combined with E232
E253 contains E17, E252, E254, E255, E256, E258 using TE11
E17 combined with E253
E252 combined with E253
E254 combined with E253
E255 combined with E253
E256 combined with E253
E258 combined with E253
E3A16 contains E3A13, E3A14 using TE11
E3A13 combined with E3A16
E3A14 combined with E3A16
E61 impute based on (TE11-E61)

U.S. VIRGIN ISLANDS

E254 contains E255 using TE11
E255 combined with E254
E4B1 distribute by dest. E217, E227, E237, E247, E267
E61 contains E63 using TE11
E63 combined with E61

Appendix E—Fiscal Data Plan Questions

Appendix E—Fiscal Data Plan Questions

In addition to the finance data specified in the National Public Education Financial Survey (NPEFS), the National Center for Education Statistics (NCES) also collects information from each state to help process the data and to gain a better understanding of programs and/or policies connected with the data items and definitions.

Direct Program Support/State Payments on Behalf

1. Do local education agencies in your state receive Direct Program Support/State Payments on Behalf monies from the state?
 - Yes
 - No

2. Are these amounts reported in NPEFS?
 - Revenues
 - Expenditures
 - No amounts reported in NPEFS

3. How are these amounts reported to F-33?
 - In district-by-district data
 - Only state totals data
 - Only on data plan

4. Please provide the TOTAL Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions):
 - 4a. Textbooks for Public School Students
 1. Nonproperty \$ _____
 2. Property Only \$ _____

 - 4b. Transportation for Public School Students
 1. Nonproperty \$ _____
 2. Property Only \$ _____

 - 4c. Employee Benefits for Public School Employees
 1. Nonproperty \$ _____
 2. Property \$ _____

 - 4d. Direct Program Support for Private School Students
 1. Nonproperty \$ _____

Appendix E—Fiscal Data Plan Questions

4e. Other Direct Program Support for Public School Students

1. Nonproperty \$ _____

If applicable, please specify program name(s) _____

2. Property \$ _____

If applicable, please specify program name(s) _____

School-level Finance Data

5. Does your state maintain school-level finance data?

Yes

No

If you make the data available on your website, please provide the URL:

6. NCES is often the first source that researchers go to when looking for information on public school funding. We get many questions on school funding and allocation formulas.

Does your state post on the internet a description of public education funding and allocation formulas and procedures?

Yes

No

If yes, please provide the URL for this description: _____

Appendix F—Fiscal Data Plan Responses

Appendix F—Fiscal Data Plan Responses

Table F-1. Data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2008

State or jurisdiction	Do local education agencies in your state receive Direct Program Support/State Payments on Behalf monies from the state? Q.1	Are these Direct Program Support/State Payments on Behalf amounts reported in NPEFS? Q.2		How are these Direct Program Support/State Payments on Behalf amounts reported in F-33? Q.3
		Revenues	Expenditures	
		Alabama	Yes	
Alaska	No	†	†	†
Arizona	No	†	†	†
Arkansas	Yes	No	Yes	Amounts not reported to F-33
California	Yes	Yes	Yes	Amounts not reported to F-33
Colorado	No	†	†	†
Connecticut	Yes	Yes	Yes	Amounts not reported to F-33
Delaware	No	†	†	†
District of Columbia	Yes	Yes	Yes	State totals
Florida	Yes	No	Yes	Amounts not reported to F-33
Georgia	Yes	Yes	Yes	District-by-district
Hawaii	No	†	†	†
Idaho	Yes	Yes	Yes	District-by-district
Illinois	Yes	Yes	Yes	District-by-district
Indiana	No	†	†	†
Iowa	No	†	†	†
Kansas	No	†	†	†
Kentucky	Yes	Yes	Yes	District-by-district
Louisiana	Yes	Yes	Yes	Amounts not reported to F-33
Maine	Yes	Yes	Yes	State totals
Maryland	Yes	Yes	Yes	District-by-district
Massachusetts	Yes	Yes	Yes	Amounts not reported to F-33
Michigan	No	†	†	†
Minnesota	Yes	Yes	No	Amounts not reported to F-33
Mississippi	No	†	†	†
Missouri	No	†	†	†
Montana	No	†	†	†
Nebraska	No	†	†	†
Nevada	No	†	†	†
New Hampshire	Yes	Yes	Yes	State totals
New Jersey	Yes	Yes	No	District-by-district
New Mexico	No	†	†	†
New York	Yes	Yes	No	District-by-district
North Carolina	No	†	†	†
North Dakota	No	†	†	†
Ohio	No	†	†	†
Oklahoma	Yes	Yes	Yes	District-by-district
Oregon	No	†	†	†
Pennsylvania	Yes	Yes	Yes	Amounts not reported to F-33
Rhode Island	Yes	Yes	Yes	District-by-district
South Carolina	Yes	Yes	Yes	State totals
South Dakota	Yes	Yes	Yes	District-by-district
Tennessee	No	†	†	†
Texas	Yes	Yes	Yes	District-by-district
Utah	No	†	†	†

See notes at end of table.

Appendix F—Fiscal Data Plan Responses

Table F-1. Data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2008—Continued

State or jurisdiction	Do local education agencies in your state receive Direct Program Support/State Payments on Behalf monies from the state? Q.1	Are these Direct Program Support/State Payments on Behalf amounts reported in NPEFS? Q.2		How are these Direct Program Support/State Payments on Behalf amounts reported in F-33? Q.3
		Revenues	Expenditures	
		Vermont	Yes	
Virginia	No	†	†	†
Washington	No	†	†	†
West Virginia	Yes	Yes	Yes	State totals
Wisconsin	Yes	No	Yes	Amounts not reported to F-33
Wyoming	No	†	†	†
Other jurisdictions				
American Samoa	No	†	†	†
Guam	Yes	No	Yes	State totals
Commonwealth of the Northern Mariana Islands	Yes	No	Yes	State totals
Puerto Rico	Yes	Yes	Yes	State totals
U.S. Virgin Islands	Yes	Yes	Yes	State totals

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2008, Version 1b.

Appendix F—Fiscal Data Plan Responses

Table F-2. Data plan responses to questions 4.4a.1 through 4.4c.2, by state or jurisdiction: Fiscal year 2008

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

State or jurisdiction	Q.4					
	Textbooks for public school students		Transportation for public school students		Employee benefits for public school employees	
	Nonproperty Q.4.4a.1	Property only Q.4.4a.2	Nonproperty Q.4.4b.1	Property only Q.4.4b.2	Nonproperty Q.4.4c.1	Property only Q.4.4c.2
Alabama	—	—	—	—	\$266,894,430	—
Alaska	†	†	†	†	†	†
Arizona	†	†	†	†	†	†
Arkansas	—	—	—	—	42,011,427	—
California	\$0	\$0	\$0	\$0	1,535,105,892	\$0
Colorado	†	†	†	†	†	†
Connecticut	—	—	—	—	596,253,446	—
Delaware	†	†	†	†	†	†
District of Columbia	—	—	5,420,000	0	5,964,000	0
Florida	0	0	0	0	0	0
Georgia	—	—	—	—	61,929,176	—
Hawaii	†	†	†	†	†	†
Idaho	—	—	—	—	671,353	—
Illinois	42,826,500	—	11,954,700	—	1,310,657,579	—
Indiana	0	0	0	0	660,270,059	0
Iowa	†	†	†	†	†	†
Kansas	†	†	†	†	†	†
Kentucky	100,000	—	—	—	—	—
Louisiana	0	0	0	0	0	0
Maine	—	—	—	—	194,467,175	—
Maryland	—	—	—	—	566,447,690	—
Massachusetts	—	—	721,575,864	1,959,553	1,383,010,979	—
Michigan	†	†	†	†	†	†
Minnesota	—	—	—	—	—	—
Mississippi	†	†	†	†	†	†
Missouri	†	†	†	†	†	†
Montana	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†
Nevada	†	†	†	†	†	†
New Hampshire	—	—	—	—	22,648,000	—
New Jersey	0	0	285,463,383	0	1,990,049,737	0
New Mexico	†	†	†	†	†	†
New York	349,046,560	—	2,649,333,295	—	10,706,998,127	—
North Carolina	†	†	†	†	†	†
North Dakota	†	†	†	†	†	†
Ohio	†	†	†	†	†	†
Oklahoma	—	—	—	—	34,267,633	—
Oregon	†	†	†	†	†	†
Pennsylvania	—	—	—	—	—	—
Rhode Island	—	—	—	—	83,028,510	—
South Carolina	26,783,145	0	114,150,630	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	†	†	†	†	†	†
Texas	261,755,512	—	17,190,305	—	1,218,863,880	—
Utah	†	†	†	†	†	†

See notes at end of table.

Appendix F—Fiscal Data Plan Responses

Table F-2. Data plan responses to questions 4.4a.1 through 4.4c.2, by state or jurisdiction: Fiscal year 2008—Continued

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

State or jurisdiction	Q.4					
	Textbooks for public school students		Transportation for public school students		Employee benefits for public school employees	
	Nonproperty Q.4.4a.1	Property only Q.4.4a.2	Nonproperty Q.4.4b.1	Property only Q.4.4b.2	Nonproperty Q.4.4c.1	Property only Q.4.4c.2
Vermont	—	—	—	—	39,549,097	—
Virginia	†	†	†	†	†	†
Washington	†	†	†	†	†	†
West Virginia	—	—	—	—	240,646,365	—
Wisconsin	—	—	—	—	—	—
Wyoming	†	†	†	†	†	†
Other jurisdictions						
American Samoa	†	†	†	†	†	†
Guam	2,000,000	—	—	—	42,608,361	—
Commonwealth of the Northern Mariana Islands	0	0	0	0	0	0
Puerto Rico	—	—	—	—	—	—
U.S. Virgin Islands	—	—	6,575,759	—	—	—

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2008, Version 1b.

Appendix F—Fiscal Data Plan Responses

Table F-3. Data plan responses to questions 4.4d.1 through 4.4e.2, by state or jurisdiction: Fiscal year 2008

Please provide the Total Direct Program Support/State Payments on Behalf amounts in your state
(include all amounts, even those reported under their appropriate functions):
Q.4

State or jurisdiction	Direct program support for private school students	Other direct program support for public school students	
	Nonproperty Q.4.4d.1	Nonproperty Q.4.4e.1	Property Q.4.4e.2
Alabama	—	—	—
Alaska	†	†	†
Arizona	†	†	†
Arkansas	—	\$63,509,268	—
California	\$0	759,604,124 ¹	\$15,213,699 ¹
Colorado	†	†	†
Connecticut	23,891,833	362,212,817 ²	13,371,301 ³
Delaware	†	†	†
District of Columbia	—	—	— ⁴
Florida	0	320,860,682 ⁵	0
Georgia	—	38,626,726	—
Hawaii	†	†	†
Idaho	—	—	—
Illinois	0	57,777,900 ⁶	—
Indiana	†	†	†
Iowa	†	†	†
Kansas	†	†	†
Kentucky	—	—	—
Louisiana	29,972,887	81,822,921 ⁷	0
Maine	—	—	—
Maryland	—	6,239,934 ⁸	5,802 ⁸
Massachusetts	—	—	—
Michigan	†	†	†
Minnesota	—	42,410,025 ⁹	—
Mississippi	†	†	†
Missouri	†	†	†
Montana	†	†	†
Nebraska	†	†	†
Nevada	†	†	†
New Hampshire	—	—	—
New Jersey	0	21,262,416 ¹⁰	—
New Mexico	†	†	†
New York	869,022,280	343,285,442	—
North Carolina	†	†	†
North Dakota	†	†	†
Ohio	†	†	†
Oklahoma	—	135,163,367 ¹¹	—
Oregon	†	†	†
Pennsylvania	—	—	—
Rhode Island	—	49,652,309 ¹²	—
South Carolina	0	1,802,012 ¹³	6,589 ¹³
South Dakota	0	7,062,898 ¹⁴	1,603,161 ¹⁴
Tennessee	†	†	†
Texas	0	79,373,545 ¹⁵	—
Utah	†	†	†

See notes at end of table.

Appendix F—Fiscal Data Plan Responses

Table F-3. Data plan responses to questions 4.4d.1 through 4.4e.2, by state or jurisdiction: Fiscal year 2008—Continued

Please provide the Total Direct Program Support/State Payments on Behalf amounts in your state
(include all amounts, even those reported under their appropriate functions):
Q.4

State or jurisdiction	Direct program support for private school students	Other direct program support for public school students	
	Nonproperty Q.4.4d.1	Nonproperty Q.4.4e.1	Property Q.4.4e.2
Vermont	—	—	—
Virginia	†	†	†
Washington	†	†	†
West Virginia	—	32,266,522 ¹⁶	16,799,895 ¹⁷
Wisconsin	119,472,525	41,968,605 ¹⁸	—
Wyoming	†	†	†
Other jurisdictions			
American Samoa	†	†	†
Guam	—	—	—
Commonwealth of the Northern Mariana Islands	476,721	3,828,229 ¹⁹	—
Puerto Rico	—	—	—
U.S. Virgin Islands	—	—	—

— Not available.

† Not applicable.

¹ Some charter schools.

² Child Nutrition programs run by State Agencies, State Technical High School programs, State Department of Correction programs—Regional Education Service Center programs.

³ State Technical High School programs, Regional Education Service Center programs.

⁴ Office of Public Education Facilities Modernization (OPEFM), Public Charter School Board (PCSB), Deputy Mayor for Education (DME), and Office of the State Superintendent of Education (OSSE).

⁵ Florida School for Deaf & Blind, Florida Virtual School, Florida Virtual Academy, Florida Connections Academy, McKay Scholarships, and Corporate Scholarships.

⁶ ROE Salaries, ROE School Services, Agriculture Education Program, Illinois Economic Education, Illinois Government Internship Program, Department of Corrections & Juvenile Justice, Title II Math & Science Partnership.

⁷ Louisiana School for the Visually Impaired, Louisiana School for the Deaf, Louisiana Special Education Center, Louisiana School for Math, Science and the Arts, New Orleans Center for the Creative Arts, Special School District.

⁸ Adult Education.

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Appendix F—Fiscal Data Plan Responses

Table F-4. Data plan responses to question 5, by state or jurisdiction: Fiscal year 2008

State or jurisdiction	Does your state maintain school- level finance data?	If you make the data available on your website, please provide the URL.
Alabama	No	†
Alaska	No	†
Arizona	No	†
Arkansas	Yes	—
California	No	†
Colorado	No	†
Connecticut	No	†
Delaware	No	†
District of Columbia	No	†
Florida	Yes	—
Georgia	Yes	—
Hawaii	Yes	http://doe.k12.hi.us/reports/expenditures.htm
Idaho	No	†
Illinois	No	†
Indiana	No	†
Iowa	No	†
Kansas	No	†
Kentucky	Yes	—
Louisiana	No	†
Maine	Yes	—
Maryland	No	†
Massachusetts	Yes	—
Michigan	Yes	http://www.michigan.gov/cepi/0,1607,7-113-21423_35782---,00.html
Minnesota	Yes	http://education.state.mn.us/ReportCard2005/index.do
Mississippi	No	†
Missouri	No	†
Montana	No	†
Nebraska	No	†
Nevada	No ¹	†
New Hampshire	No	†
New Jersey	No	†
New Mexico	No	†
New York	No	†
North Carolina	No	http://www.ncpupublicschools.org
North Dakota	No	†
Ohio	Yes	http://ilrc.ode.state.oh.us/Power_Users.asp
Oklahoma	No	†
Oregon	Yes	http://www.ode.state.or.us/data/reports/toc.aspx
Pennsylvania	No	†
Rhode Island	Yes	† ²
South Carolina	Yes	www.ed.sc.gov/agency/Finance-and-Operations/Finance/old/finance/HistoricalData.html
South Dakota	No	†
Tennessee	No	†
Texas	Yes	http://ritter.tea.state.tx.us/school.finance/forecasting/financial_reports/FinRep_index.html
Utah	No	†

See notes at end of table.

Appendix F—Fiscal Data Plan Responses

Table F-4. Data plan responses to question 5, by state or jurisdiction: Fiscal year 2008—Continued

State or jurisdiction	Does your state maintain school- level finance data?	If you make the data available on your website, please provide the URL.
Vermont	No	†
Virginia	No	†
Washington	No	†
West Virginia	Yes ³	http://wvde.state.wv.us/finance/
Wisconsin	No	†
Wyoming	Yes	—
Other jurisdictions		
American Samoa	No	†
Guam	No	†
Commonwealth of the Northern Mariana Islands	Yes	www.pss.cnmi.mp
Puerto Rico	Yes	—
U.S. Virgin Islands	Yes	—

— Not available.

† Not applicable.

¹ The legislature has a contractor who gathers school-level expenditure information, rather than the state department of education.

² District and State-level information is available on the website but school-level information is not published.

³ Classroom teachers contracted salaries by school.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2008, Version 1b.

Appendix F—Fiscal Data Plan Responses

Table F-5. Data plan responses to question 6, by state or jurisdiction: Fiscal year 2008

State or jurisdiction	Does your state post on the Internet a description of public education funding and allocation formulas and procedures?	If yes, please provide the URL for this description.
Alabama	Yes	www.eed.state.ak.us/schoolfinance/
Alaska	No	†
Arizona	No	†
Arkansas	No	†
California	No ¹	†
Colorado	Yes	www.cde.state.co.us/cdefinance/generalinfo.htm
Connecticut	No	†
Delaware	No	†
District of Columbia	Yes	www.osse.dc.gov
Florida	Yes	www.fldoe.org/fefo/pdf/fefpdist.pdf
Georgia	Yes	app3.doe.k12.ga.us/ows-bin/owa/qbe_reports.public_menu?p_fy=2000
Hawaii	Yes	reach.k12.hi.us/empowerment/wsf/
Idaho	No	†
Illinois	Yes	www.isbe.net/funding/html/gsa.htm
Indiana	No	†
Iowa	No	†
Kansas	Yes	www.ksde.org/Default.aspx?tabid=1830
Kentucky	No	†
Louisiana	Yes	www.doe.state.la.us/lde/finance/676.html
Maine	Yes	www.maine.gov/education/data/eps/epsmenu.htm
Maryland	No	†
Massachusetts	Yes	finance1.doe.mass.edu
Michigan	Yes	www.michigan.gov/mde/0.1607.7-140-6530_6605-166291--,00.html
Minnesota	No	†
Mississippi	Yes	www.mde.k12.ms.us/financial_accountability/index.html
Missouri	Yes	www.dese.mo.gov/divadm/finance/tools/
Montana	Yes	www.opi.mt.gov/pdf/SchoolFinance/budget/FY09_10GenFundBudgOvrvwWksts.pdf
Nebraska	Yes	ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm
Nevada	No	†
New Hampshire	Yes	www.ed.state.nh.us (Data and Reports) - State Aid
New Jersey	Yes	www.nj.gov/education/finance/sf/
New Mexico	Yes	www.ped.state.nm.us/resources/index.html
New York	Yes	www.nysed.gov/home.html
North Carolina	Yes	www.ncpublicschools.org/data/reports/
North Dakota	Yes	www.dpi.state.nd.us/finance/finance
Ohio	Yes	www.ode.state.oh.us/GD/Templates/Pages/ODE/ODEDetail.aspx?page=3&TopicRelationID=4&ContentID=10849&Content=67142
Oklahoma	No	†
Oregon	Yes	www.ode.state.or.us/search/results/?id=344
Pennsylvania	Yes	www.pde.state.pa.us/school_acct
Rhode Island	No	†
South Carolina	Yes	www.ed.sc.gov/agency/Finance-and-Operations/Finance/old/finance/documents/INFO-P-FIN-061020.doc
South Dakota	Yes	doe.sd.gov/stateaid/index.asp
Tennessee	Yes	state.tn.us/sbe/bep.html
Texas	Yes	ritter.tea.state.tx.us/school.finance/forecasting/financial_reports/AbtAct07.doc
Utah	Yes	www.schools.utah.gov/finance/finance/reports/AFR_reports.htm

See notes at end of table.

Appendix F—Fiscal Data Plan Responses

Table F-5. Data plan responses to question 6, by state or jurisdiction: Fiscal year 2008—Continued

State or jurisdiction	Does your state post on the Internet a description of public education funding and allocation formulas and procedures?	If yes, please provide the URL for this description.
Vermont	No	†
Virginia	Yes	www.doe.virginia.gov/VDOE/Publications
Washington	Yes	www.k12.wa.us/safs/PUB/ORG/06/2006OrgFin_Final.pdf
West Virginia	Yes	wvde.state.wv.us/finance/
Wisconsin	No	†
Wyoming	Yes	legisweb.state.wy.us/2008/interim/schoolfinance/schoolfinance.htm
Other jurisdictions		
American Samoa	No	†
Guam	Yes	www.gdoe.net
Commonwealth of the Northern Mariana Islands	Yes	www.pss.cnmi.mp
Puerto Rico	No	†
U.S. Virgin Islands	No	†

† Not applicable.

¹ Funding information is not provided in one place.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2008, Version 1b.

Appendix G—Value Distribution and Field Frequencies

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2008

Variable	Label	Number				Percentage Distribution				
		Total	Flags			R	Flags			
			R	A	I		T	R	A	I
IR1A	FLAG LOCAL REV PROPERTY TAX	56	51	5	0	0	91.1	8.9	0.0	0.0
IR1B	FLAG LOCAL REV NON PROPERTY TAX	56	51	5	0	0	91.1	8.9	0.0	0.0
IR1C	FLAG LOCAL REV LOC GOVT PROP TAX	56	48	8	0	0	85.7	14.3	0.0	0.0
IR1D	FLAG LOCAL REV LOC GOVT NON PROP TAX	56	49	7	0	0	87.5	12.5	0.0	0.0
IR1E	FLAG LOCAL REV INDIVID TUITION	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1F	FLAG LOCAL REV TUITION FR LEA'S	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1G	FLAG LOCAL REV TRANSPORT FEES INDIV	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1H	FLAG LOCAL REV TRANSPORT FEES LEA'S	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1I	FLAG LOCAL REV EARNINGS ON INVESTMT	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1J	FLAG LOCAL REV FOOD SERVICE	56	54	2	0	0	96.4	3.6	0.0	0.0
IR1K	FLAG LOCAL REV STUDENT ACTIVITIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1L	FLAG LOCAL REV OTHER REVS	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1M	FLAG LOCAL REV TEXTBOOK REVS	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1N	FLAG LOCAL REV SUMMER SCHOOL	56	53	3	0	0	94.6	5.4	0.0	0.0
ISTR1	FLAG LOCAL REV SUBTOTAL	56	55	0	0	1	98.2	0.0	0.0	1.8
IR2	FLAG INTERMED REVENUES	56	56	0	0	0	100.0	0.0	0.0	0.0
IR3	FLAG STATE REVENUES	56	54	2	0	0	96.4	3.6	0.0	0.0
IR4A	FLAG FED REV DIRECT GRANTS	56	55	1	0	0	98.2	1.8	0.0	0.0
IR4B	FLAG FED REV THRU STATE	56	55	1	0	0	98.2	1.8	0.0	0.0
IR4C	FLAG FED REV THRU INTERMED AGENCIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IR4D	FLAG FED REV OTHER SOURCES	56	55	1	0	0	98.2	1.8	0.0	0.0
ISTR4	FLAG FED REV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IR5	FLAG REV FR OTHER SOURCES	56	54	0	2	0	96.4	0.0	3.6	0.0
ITR	FLAG TOTAL REVENUE FROM ALL SOURCES	56	55	0	0	1	98.2	0.0	0.0	1.8
IE11	FLAG INSTR EXP SALARIES	56	40	16	0	0	71.4	28.6	0.0	0.0
IE12	FLAG INSTR EXP EMP BENEFITS	56	36	20	0	0	64.3	35.7	0.0	0.0
IE13	FLAG INSTR EXP PURCHASED SERVICES	56	38	18	0	0	67.9	32.1	0.0	0.0
IE14	FLAG INSTR EXP TUITION	56	53	3	0	0	94.6	5.4	0.0	0.0
IE15	FLAG INSTR EXP TUIT TO OTHER LEA'S	56	54	2	0	0	96.4	3.6	0.0	0.0
IE16	FLAG INSTR EXP SUPPLIES	56	39	17	0	0	69.6	30.4	0.0	0.0
IE17	FLAG INSTR EXP PROPERTY	56	50	6	0	0	89.3	10.7	0.0	0.0
IE18	FLAG INSTR EXP OTHER	56	38	18	0	0	67.9	32.1	0.0	0.0
ISTE1	FLAG INSTR EXP SUBTOTAL	56	32	0	0	24	57.1	0.0	0.0	42.9
IE11A	FLAG INSTR EXP REGULAR PROGRAM SALARIES	56	48	8	0	0	85.7	14.3	0.0	0.0
IE11B	FLAG INSTR EXP SPECIAL EDUCATION SALARIES	56	48	8	0	0	85.7	14.3	0.0	0.0
IE11C	FLAG INSTR EXP VOCATIONAL SALARIES	56	46	10	0	0	82.1	17.9	0.0	0.0
IE11D	FLAG INSTR EXP OTHER PROGRAMS SALARIES	56	47	9	0	0	83.9	16.1	0.0	0.0
IE2	FLAG INSTR EXP TEXTBOOKS	56	42	14	0	0	75.0	25.0	0.0	0.0
IE212	FLAG SUP EXP SALARY STUDENTS	56	39	17	0	0	69.6	30.4	0.0	0.0
IE213	FLAG SUP EXP SALARY INST STAFF	56	39	17	0	0	69.6	30.4	0.0	0.0
IE214	FLAG SUP EXP SALARY GEN ADMIN	56	39	17	0	0	69.6	30.4	0.0	0.0
IE215	FLAG SUP EXP SALARY SCH ADMIN	56	39	17	0	0	69.6	30.4	0.0	0.0
IE216	FLAG SUP EXP SALARY OPER & MAIN	56	38	18	0	0	67.9	32.1	0.0	0.0
IE217	FLAG SUP EXP SALARY STUDENT TRANSP	56	38	18	0	0	67.9	32.1	0.0	0.0
IE218	FLAG SUP EXP SALARY OTHER SERVICES	56	39	17	0	0	69.6	30.4	0.0	0.0
ITE21	FLAG SUP EXP SALARY SUBTOTAL	56	40	0	0	16	71.4	0.0	0.0	28.6
IE222	FLAG SUP EXP EMP BENE STUDENTS	56	34	22	0	0	60.7	39.3	0.0	0.0
IE223	FLAG SUP EXP EMP BENE INST STAFF	56	34	22	0	0	60.7	39.3	0.0	0.0
IE224	FLAG SUP EXP EMP BENE GEN ADMIN	56	36	20	0	0	64.3	35.7	0.0	0.0
IE225	FLAG SUP EXP EMP BENE SCH ADMIN	56	35	21	0	0	62.5	37.5	0.0	0.0
IE226	FLAG SUP EXP EMP BENE OPER & MAIN	56	36	20	0	0	64.3	35.7	0.0	0.0
IE227	FLAG SUP EXP EMP BENE PUPIL TRANSP	56	36	20	0	0	64.3	35.7	0.0	0.0
IE228	FLAG SUP EXP EMP BENE OTHER SERV	56	38	18	0	0	67.9	32.1	0.0	0.0
ITE22	FLAG SUP EXP EMP BENE SUBTOTAL	56	34	0	0	22	60.7	0.0	0.0	39.3
IE232	FLAG SUP EXP PURCH SV STUDENTS	56	38	18	0	0	67.9	32.1	0.0	0.0
IE233	FLAG SUP EXP PURCH SV INST STAFF	56	38	18	0	0	67.9	32.1	0.0	0.0
IE234	FLAG SUP EXP PURCH SV GEN ADMIN	56	38	18	0	0	67.9	32.1	0.0	0.0

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2008—Continued

Variable	Label	Number				Percentage Distribution				
		Total	Flags				R	Flags		
			R	A	I	T		A	I	T
IE235	FLAG SUP EXP PURCH SV SCH ADMIN	56	37	19	0	0	66.1	33.9	0.0	0.0
IE236	FLAG SUP EXP PURCH SV OPER & MAIN	56	37	19	0	0	66.1	33.9	0.0	0.0
IE237	FLAG SUP EXP PURCH SV PUPIL TRANSP	56	38	18	0	0	67.9	32.1	0.0	0.0
IE238	FLAG SUP EXP PURCH SV OTHER SERV	56	38	18	0	0	67.9	32.1	0.0	0.0
ITE23	FLAG SUP EXP PURCH SV SUBTOTAL	56	37	0	0	19	66.1	0.0	0.0	33.9
IE242	FLAG SUP EXP SUPPLIES STUDENTS	56	39	17	0	0	69.6	30.4	0.0	0.0
IE243	FLAG SUP EXP SUPPLIES INST STAFF	56	40	16	0	0	71.4	28.6	0.0	0.0
IE244	FLAG SUP EXP SUPPLIES GEN ADMIN	56	40	16	0	0	71.4	28.6	0.0	0.0
IE245	FLAG SUP EXP SUPPLIES SCH ADMIN	56	39	17	0	0	69.6	30.4	0.0	0.0
IE246	FLAG SUP EXP SUPPLIES OPER & MAIN	56	39	17	0	0	69.6	30.4	0.0	0.0
IE247	FLAG SUP EXP SUPPLIES PUPIL TRANSP	56	37	19	0	0	66.1	33.9	0.0	0.0
IE248	FLAG SUP EXP SUPPLIES OTHER SERV	56	39	17	0	0	69.6	30.4	0.0	0.0
ITE24	FLAG SUP EXP SUPPLIES SUBTOTAL	56	39	0	0	17	69.6	0.0	0.0	30.4
IE252	FLAG SUP EXP PROPERTY STUDENTS	56	47	9	0	0	83.9	16.1	0.0	0.0
IE253	FLAG SUP EXP PROPERTY INST STAFF	56	48	8	0	0	85.7	14.3	0.0	0.0
IE254	FLAG SUP EXP PROPERTY GEN ADMIN	56	47	9	0	0	83.9	16.1	0.0	0.0
IE255	FLAG SUP EXP PROPERTY SCH ADMIN	56	46	10	0	0	82.1	17.9	0.0	0.0
IE256	FLAG SUP EXP PROPERTY OPER & MAIN	56	45	11	0	0	80.4	19.6	0.0	0.0
IE257	FLAG SUP EXP PROPERTY PUPIL TRANSP	56	47	9	0	0	83.9	16.1	0.0	0.0
IE258	FLAG SUP EXP PROPERTY OTHER SERV	56	46	10	0	0	82.1	17.9	0.0	0.0
ITE25	FLAG SUP EXP PROPERTY SUBTOTAL	56	50	0	0	6	89.3	0.0	0.0	10.7
IE262	FLAG SUP EXP OTHER INST STUDENTS	56	39	17	0	0	69.6	30.4	0.0	0.0
IE263	FLAG SUP EXP OTHER INST STAFF	56	39	17	0	0	69.6	30.4	0.0	0.0
IE264	FLAG SUP EXP OTHER GEN ADMIN	56	39	17	0	0	69.6	30.4	0.0	0.0
IE265	FLAG SUP EXP OTHER SCH ADMIN	56	39	17	0	0	69.6	30.4	0.0	0.0
IE266	FLAG SUP EXP OTHER OPER & MAIN	56	38	18	0	0	67.9	32.1	0.0	0.0
IE267	FLAG SUP EXP OTHER PUPIL TRANSP	56	38	18	0	0	67.9	32.1	0.0	0.0
IE268	FLAG SUP EXP OTHER OTHER SERV	56	40	16	0	0	71.4	28.6	0.0	0.0
ITE26	FLAG SUP EXP OTHER SUBTOTAL	56	40	0	0	16	71.4	0.0	0.0	28.6
ISTE22	FLAG SUP EXP SUBTOTAL STUDENTS	56	34	0	0	22	60.7	0.0	0.0	39.3
ISTE23	FLAG SUP EXP SUBTOTAL INST STAFF	56	34	0	0	22	60.7	0.0	0.0	39.3
ISTE24	FLAG SUP EXP SUBTOTAL GEN ADMIN	56	36	0	0	20	64.3	0.0	0.0	35.7
ISTE25	FLAG SUP EXP SUBTOTAL SCH ADMIN	56	34	1	0	21	60.7	1.8	0.0	37.5
ISTE26	FLAG SUP EXP SUBTOTAL OPER & MAIN	56	36	1	0	19	64.3	1.8	0.0	33.9
ISTE27	FLAG SUP EXP SUBTOTAL PUPIL TRANSP	56	36	0	0	20	64.3	0.0	0.0	35.7
ISTE28	FLAG SUP EXP SUBTOTAL OTHER SERVICES	56	37	0	0	19	66.1	0.0	0.0	33.9
ISTE2T	FLAG SUP EXP TOTAL SUPPORT SERVICES	56	33	0	0	23	58.9	0.0	0.0	41.1
IE3A11	FLAG NONINST SERV FOOD SERV SALARIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IE3A12	FLAG NONINST SERV FOOD SERV EMP BEN	56	49	7	0	0	87.5	12.5	0.0	0.0
IE3A13	FLAG NONINST SERV FOOD SERV PURCH	56	52	4	0	0	92.9	7.1	0.0	0.0
IE3A14	FLAG NONINST SERV FOOD SERV SUPPLIES	56	54	2	0	0	96.4	3.6	0.0	0.0
IE3A2	FLAG NONINSTR SERV FOOD SERV PROP	56	48	8	0	0	85.7	14.3	0.0	0.0
IE3A16	FLAG NONINSTR SERV FOOD SERV OTHER	56	53	3	0	0	94.6	5.4	0.0	0.0
IE3A1	FLAG NONINSTR SERV FOOD SERV SUBTOT	56	49	0	0	7	87.5	0.0	0.0	12.5
IE3B11	FLAG NONINSTR SERV ENTERPRISE SALARIES	56	54	2	0	0	96.4	3.6	0.0	0.0
IE3B12	FLAG NONINSTR SERV ENTERPRS EMP BENE	56	53	3	0	0	94.6	5.4	0.0	0.0
IE3B13	FLAG NON INSTR SERV ENTRPRS PUR SERV	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B14	FLAG NON INSTR SERV ENTERPRISE SUPPLIES	56	54	2	0	0	96.4	3.6	0.0	0.0
IE3B2	FLAG NON INSTR SERV ENTERPRISE PROP	56	54	2	0	0	96.4	3.6	0.0	0.0
IE3B16	FLAG NON INSTR SERV ENTERPRISE OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B1	FLAG NON INSTR SERV ENTERPRIS SUBTOT	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE3	FLAG NON INSTR SERV TOTAL	56	49	0	0	7	87.5	0.0	0.0	12.5
IE4A1	FLAG DIRECT PROG SUP TEXTBOOKS	56	53	3	0	0	94.6	5.4	0.0	0.0
IE4A2	FLAG DIRECT PROG SUP TEXTBOOKS (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4B1	FLAG DIRECT PROG SUP TRANSPORT	56	51	5	0	0	91.1	8.9	0.0	0.0
IE4B2	FLAG DIRECT PROG SUP TRNSPRT (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4C1	FLAG DIRECT PROG SUP EMP BENE	56	43	13	0	0	76.8	23.2	0.0	0.0

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2008—Continued

Variable	Label	Number				Percentage Distribution				
		Total	Flags			R	Flags			
			R	A	I		T	A	I	T
IE4C2	FLAG DIRECT PROG SUP EMP BEN (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4D	FLAG DIRECT PROG SUP PRIV SCH STUDNT	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4E1	FLAG DIRECT PROG SUP OTHER	56	39	17	0	0	69.6	30.4	0.0	0.0
IE4E2	FLAG DIRECT PROG SUP OTHER (PROPERTY)	56	51	5	0	0	91.1	8.9	0.0	0.0
ISTE4	FLAG DIRECT PROG SUP SUBTOTAL	56	33	0	0	23	58.9	0.0	0.0	41.1
ITE5	FLAG CURRENT EXPENDITURES	56	36	0	0	20	64.3	0.0	0.0	35.7
IE61	FLAG FACILITIES AQUIS NONPROPERTY	56	44	12	0	0	78.6	21.4	0.0	0.0
IE62	FLAG FACILITIES AQUIS PROP (LAND/BLDS)	56	43	13	0	0	76.8	23.2	0.0	0.0
IE63	FLAG FACILITIES AQUIS EQUIPMENT	56	45	11	0	0	80.4	19.6	0.0	0.0
ISTE6	FLAG FACILITIES AQUIS TOTAL	56	54	1	0	1	96.4	1.8	0.0	1.8
IE7A1	FLAG OTHER USE DEBT SERVICE INTEREST	56	56	0	0	0	100.0	0.0	0.0	0.0
IE7A2	FLAG OTHER USE REDEMPTION	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE7	FLAG OTHER USE DEBT SERV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE81	FLAG COMM SERV NONPROPERTY	56	50	4	2	0	89.3	7.1	3.6	0.0
IE82	FLAG COMM SERV PROPERTY	56	50	4	2	0	89.3	7.1	3.6	0.0
IE9A	FLAG DIRECT COST PROG NONPUB SCH	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9B	FLAG DIRECT COST PROG ADULT ED	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9C	FLAG DIRECT COST PROG COMM COLLEGE	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9D	FLAG DIRECT COST PROG OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE91	FLAG DIRECT COST PROG PROPERTY	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE9	FLAG DIRECT COST PROG SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
ITE10	FLAG PROPERTY TOTAL	56	40	0	0	16	71.4	0.0	0.0	28.6
ITE11	FLAG TOTAL EXPENDITURES FOR EDUCATION	56	36	0	0	20	64.3	0.0	0.0	35.7
IX12C	FLAG EXCLUS FOR PL 100 297 TITLE I	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12D	FLAG EXCLUS FOR PL 100 297 TITLE I CO	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12E	FLAG EXCLUS FOR PL 100 297 TITLE V PART A	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12F	FLAG EXCLUS FOR PL 100 297 TITLE V PART A CO	56	56	0	0	0	100.0	0.0	0.0	0.0
ITX12	FLAG TOTAL EXCLUS FOR PL 100 297	56	55	0	0	1	98.2	0.0	0.0	1.8
INCE13	FLAG NET CURRENT EXPENDITURES	56	35	0	0	21	62.5	0.0	0.0	37.5
IADA	FLAG ADA (STATE AND NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IA14A	FLAG ADA (STATE DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IA14B	FLAG ADA (NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IPPE15	FLAG PER PUPIL EXPENDITURES	56	51	0	0	5	91.1	0.0	0.0	8.9
IMEMBR07	FLAG TOTAL STUDENT	56	50	6	0	0	89.3	10.7	0.0	0.0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Finance Survey (NPEFS)," fiscal year 2008, Version 1b.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2008

Variable	Label	Minimum	Maximum	Mean	Missing	Not applicable
R1A	LOCAL REV PROPERTY TAX	\$1,366,691	\$17,653,716,994	\$4,007,686,249	0	16
R1B	LOCAL REV NON PROPERTY TAX	13,179	2,282,766,637	374,491,527	0	26
R1C	LOCAL REV LOC GOVT PROP TAX	168,400	8,469,773,305	1,574,526,896	0	33
R1D	LOCAL REV LOC GOVT NON PROP TAX	0	3,434,318,649	425,593,476	0	33
R1E	LOCAL REV INDIVID TUITION	0	117,484,035	16,233,643	0	0
R1F	LOCAL REV TUITION FR LEA'S	0	1,655,929,075	121,254,051	0	0
R1G	LOCAL REV TRANSPORT FEES INDIVID	0	23,228,644	1,785,543	0	0
R1H	LOCAL REV TRANSPORT FEES LEA'S	0	207,100,678	6,350,458	0	0
R1I	LOCAL REV EARNINGS ON INVESTMT	0	1,448,680,619	144,547,907	0	0
R1J	LOCAL REV FOOD SERVICE	22,119	655,499,641	130,179,343	2	0
R1K	LOCAL REV STUDENT ACTIVITIES	0	778,673,846	72,998,055	0	0
R1L	LOCAL REV OTHER REVS	0	2,824,140,093	271,915,823	0	0
R1M	LOCAL REV TEXTBOOK REVS	0	97,172,991	3,749,172	0	0
R1N	LOCAL REV SUMMER SCHOOL	0	17,032,194	1,817,405	0	0
STR1	LOCAL REV SUBTOTAL	297,360	25,677,113,950	4,523,309,133	0	0
R2	INTERMED REVENUES	0	284,134,525	24,168,481	0	0
R3	STATE REVENUES	15,528,880	43,660,964,040	5,379,210,228	0	3
R4A	FED REV DIRECT GRANTS	0	409,832,956	55,067,164	0	0
R4B	FED REV THRU STATE	26,286,271	6,016,244,216	779,717,938	0	0
R4C	FED REV THRU INTERMED AGENCIES	0	93,041,071	8,955,419	0	0
R4D	FED REV OTHER SOURCES	0	239,798,344	29,438,193	0	0
STR4	FED REV SUBTOTAL	26,761,522	6,682,198,395	873,178,714	0	0
R5	REV FR OTHER SOURCES	0	8,646,186,603	852,643,581	0	0
TR	TOTAL REVENUE FROM ALL SOURCES	63,012,176	71,224,023,937	10,511,694,580	0	0
E11	INSTR EXP SALARIES	19,582,951	24,408,875,167	3,718,644,814	0	0
E12	INSTR EXP EMP BENEFITS	3,052,506	8,566,667,151	1,241,855,289	0	0
E13	INSTR EXP PURCHASED SERVICES	158,678	2,018,889,093	219,341,818	0	0
E14	INSTR EXP TUITION	0	768,743,270	81,679,102	0	0
E15	INSTR EXP TUITION TO OTHER LEA'S	0	1,785,921,865	134,758,623	0	0
E16	INSTR EXP SUPPLIES	1,603,951	2,190,205,445	254,546,999	0	0
E17	INSTR EXP PROPERTY	563	187,571,633	41,518,030	0	0
E18	INSTR EXP OTHER	47,283	214,914,973	24,979,557	0	0
STE1	INSTR EXP SUBTOTAL	30,961,845	36,947,504,580	5,541,047,579	0	0
E11A	INSTR EXP REGULAR PROGRAM SALARIES	13,870,026	18,006,362,824	2,081,270,548	8	0
E11B	INSTR EXP SPECIAL EDUCATION SALARIES	3,173,430	2,794,441,567	456,480,310	8	0
E11C	INSTR EXP VOCATIONAL SALARIES	335,232	331,230,339	83,260,163	10	0
E11D	INSTR EXP OTHER PROGRAMS SALARIES	4,460	854,189,829	115,717,045	9	0
E2	INSTR EXP TEXTBOOKS	1,190,609	608,426,383	64,842,485	14	0
E212	SUP EXP SALARY STUDENTS	287,581	2,088,056,218	329,944,815	0	0
E213	SUP EXP SALARY INST STAFF	338,634	2,414,421,930	273,477,630	0	0
E214	SUP EXP SALARY GEN ADMIN	601,507	298,403,924	77,390,816	0	0
E215	SUP EXP SALARY SCH ADMIN	174,582	2,856,438,226	363,076,490	0	0
E216	SUP EXP SALARY OPER & MAIN	677,554	2,379,323,420	323,229,040	1	0
E217	SUP EXP SALARY STUDENT TRANSP	0	597,899,031	134,181,306	0	0
E218	SUP EXP SALARY OTHER SERVICES	132,191	1,405,939,471	135,342,834	0	0
TE21	SUP EXP SALARY SUBTOTAL	2,591,189	12,004,113,775	1,630,870,984	0	0
E222	SUP EXP EMP BENE STUDENTS	42,103	677,716,746	106,095,467	0	0
E223	SUP EXP EMP BENE INST STAFF	28,082	767,133,114	83,975,358	0	0
E224	SUP EXP EMP BENE GEN ADMIN	90,504	219,216,104	30,171,634	0	0
E225	SUP EXP EMP BENE SCH ADMIN	34,299	953,338,474	117,506,429	0	0
E226	SUP EXP EMP BENE OPER & MAIN	108,417	915,324,561	122,273,818	1	0
E227	SUP EXP EMP BENE PUPIL TRANS	0	230,769,923	51,222,352	0	0
E228	SUP EXP EMP BENE OTHER SERV	25,897	518,281,234	53,557,646	0	0
TE22	SUP EXP EMP BENE SUBTOTAL	884,258	4,169,938,576	562,619,243	0	0
E232	SUP EXP PURCH SV STUDENTS	100,557	255,805,823	43,688,593	0	0
E233	SUP EXP PURCH SV INST STAFF	20,198	839,728,767	60,122,378	0	0
E234	SUP EXP PURCH SV GEN ADMIN	14,798	320,226,260	53,855,332	0	0
E235	SUP EXP PURCH SV SCH ADMIN	6,661	181,103,888	17,728,474	0	0
E236	SUP EXP PURCH SV OPER & MAIN	389,243	1,414,055,419	241,738,364	1	0
E237	SUP EXP PURCH SV PUPIL TRANSP	18,360	1,655,679,065	154,816,045	0	0
E238	SUP EXP PURCH SV OTHER SERV	945	520,381,790	68,671,536	0	0
TE23	SUP EXP PURCH SV SUBTOTAL	1,093,141	4,070,188,202	636,303,966	0	0

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2008—Continued

Variable	Label	Minimum	Maximum	Mean	Missing	Not applicable
E242	SUP EXP SUPPLIES STUDENTS	20,067	63,017,731	9,837,667	0	0
E243	SUP EXP SUPPLIES INST STAFF	58,911	249,741,011	35,656,357	0	0
E244	SUP EXP SUPPLIES GEN ADMIN	28,489	18,013,371	4,340,971	0	0
E245	SUP EXP SUPPLIES SCH ADMIN	2,985	87,540,734	8,821,159	0	0
E246	SUP EXP SUPPLIES OPER & MAIN	322,950	1,748,237,178	211,570,203	1	0
E247	SUP EXP SUPPLIES PUPIL TRANSP	0	219,463,740	44,139,948	1	0
E248	SUP EXP SUPPLIES OTHER SERV	12,749	134,075,588	18,002,023	0	0
TE24	SUP EXP SUPPLIES SUBTOTAL	466,250	2,405,716,418	327,802,076	0	0
E252	SUP EXP PROPERTY STUDENTS	13,111	10,092,248	1,653,459	1	0
E253	SUP EXP PROPERTY INST STAFF	30,860	127,359,140	13,248,614	1	0
E254	SUP EXP PROPERTY GEN ADMIN	764	10,942,674	1,471,730	2	0
E255	SUP EXP PROPERTY SCH ADMIN	30,585	8,846,442	1,779,215	2	0
E256	SUP EXP PROPERTY OPER & MAIN	452,502	250,052,246	22,926,889	2	0
E257	SUP EXP PROPERTY PUPIL TRANSP	0	140,434,832	26,576,722	1	0
E258	SUP EXP PROPERTY OTHER SERV	15,012	72,632,906	13,802,595	2	0
TE25	SUP EXP PROPERTY SUBTOTAL	479,154	443,014,432	79,290,658	0	0
E262	SUP EXP OTHER STUDENTS	0	130,742,096	5,910,426	0	0
E263	SUP EXP OTHER INST STAFF	0	38,618,773	3,732,629	0	0
E264	SUP EXP OTHER GEN ADMIN	0	120,588,751	12,038,282	0	0
E265	SUP EXP OTHER SCH ADMIN	0	33,991,687	2,554,583	0	0
E266	SUP EXP OTHER OPER & MAIN	0	146,747,788	7,977,044	0	0
E267	SUP EXP OTHER PUPIL TRANSP	0	79,834,424	3,187,406	0	0
E268	SUP EXP OTHER OTHER SERV	0	216,013,663	18,644,084	0	0
TE26	SUP EXP OTHER SUBTOTAL	0	326,297,953	54,044,454	0	0
STE22	SUP EXP SUBTOTAL STUDENTS	450,308	3,062,279,519	495,476,968	0	0
STE23	SUP EXP SUBTOTAL INST STAFF	997,238	4,274,230,117	456,964,352	0	0
STE24	SUP EXP SUBTOTAL GEN ADMIN	846,807	933,876,224	177,797,036	0	0
STE25	SUP EXP SUBTOTAL SCH ADMIN	218,527	4,080,400,706	509,687,135	0	0
STE26	SUP EXP SUBTOTAL OPER & MAIN	1,524,842	6,236,158,659	906,933,506	1	0
STE27	SUP EXP SUBTOTAL PUPIL TRANSP	1,099,011	2,478,444,517	386,758,844	0	0
STE28	SUP EXP SUBTOTAL OTHER SERV	223,668	2,585,921,979	294,218,124	0	0
STE2T	SUP EXP TOTAL SUPPORT SERVICES	5,034,838	22,300,426,329	3,211,640,723	0	0
E3A11	NONINST SERV FOOD SERV SALARIES	365,632	753,721,570	116,042,251	0	0
E3A12	NONINST SERV FOOD SERV EMP BENE	68,799	290,053,755	41,140,085	0	0
E3A13	NONINST SERV FOOD SERV PURCH SERV	40,306	189,656,537	31,401,913	1	0
E3A14	NONINST SERV FOOD SERV SUPPLIES	121,739	1,078,387,538	157,419,453	0	0
E3A2	NONINSTR SERV FOOD SERV PROPERTY	26,697	25,693,725	5,224,469	3	0
E3A16	NONINSTR SERV FOOD SERV OTHER	0	27,025,753	3,032,230	0	0
E3A1	NONINSTR SERV FOOD SERV SUBTOTAL	556,170	2,194,866,776	348,475,184	0	0
E3B11	NONINSTR SERV ENTERPRISE SALARIES	0	70,434,158	5,661,958	2	0
E3B12	NONINSTR SERV ENTERPRISE EMP BENE	0	28,920,133	1,537,657	3	0
E3B13	NONINSTR SERV ENTERPRISE PURCH SERV	0	85,677,637	4,450,311	0	0
E3B14	NONINSTR SERV ENTERPRISE SUPPLIES	0	90,129,688	6,405,106	2	0
E3B2	NONINSTR SERV ENTERPRISE PROPERTY	0	12,401,136	548,094	2	0
E3B16	NONINSTR SERV ENTERPRISE OTHER	0	125,868,204	3,751,444	0	0
E3B1	NONINSTR SERV ENTERPRISE SUBTOTAL	0	209,047,730	21,293,135	0	0
STE3	NONINSTR SERV TOTAL	6,299,103	2,322,624,068	369,768,318	0	0
E4A1	DIRECT PROG SUP TEXTBOOKS	0	0	0	0	0
E4A2	DIRECT PROG SUP TEXTBOOKS 9 PROP	0	0	0	0	0
E4B1	DIRECT PROG SUP TRANSPORT	0	0	0	0	0
E4B2	DIRECT PROG SUP TRANSPORT (PROP)	0	0	0	0	0
E4C1	DIRECT PROG SUP EMP BENE	0	0	0	0	0
E4C2	DIRECT PROG SUP EMP BENE (PROP)	0	0	0	0	0
E4D	DIRECT PROG SUP PRIV SCH STUDENT	0	161,441,130	6,919,302	0	0
E4E1	DIRECT PROG SUP OTHER	0	0	0	0	0
E4E2	DIRECT PROG SUP OTHER (PROPERTY)	0	0	0	0	0
STE4	DIRECT PROG SUP SUBTOTAL	0	0	0	0	0
TE5	CURRENT EXPENDITURES	51,240,648	61,570,554,977	9,122,456,621	0	0
E61	FACILITIES AQUIS NONPROPERTY	0	8,164,769,723	918,169,898	0	0
E62	FACILITIES AQUIS PROP (LAND & BLDS)	0	787,499,728	91,946,635	0	0
E63	FACILITIES AQUIS PROP (EQUIPMENT)	41,655	677,960,117	58,867,417	3	0
STE6	FACILITIES AQUIS NONPROP & PROP TOTAL	1,088,161	9,083,314,091	1,085,209,072	1	0

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2008—Continued

Variable	Label	Minimum	Maximum	Mean	Missing	Not applicable
E7A1	OTHER USE DEBT SERVICE INTEREST	0	2,371,688,621	280,367,575	0	0
E7A2	OTHER USE DEBT SERV REDEMPTION	0	2,903,365,706	415,745,994	0	0
STE7	OTHER USE DEBT SERV SUBTOTAL	0	4,023,023,193	696,113,569	0	0
E81	COMM SERV NONPROPERTY	0	469,411,970	59,187,467	0	0
E82	COMM SERV PROPERTY	0	13,375,683	761,674	0	0
E9A	DIRECT COST PROG NONPUB SCH	0	443,502,395	21,642,051	0	0
E9B	DIRECT COST PROG ADULT ED	0	716,380,928	38,629,419	0	0
E9C	DIRECT COST PROG COMM COLLEGE	0	32,549,793	583,822	0	0
E9D	DIRECT COST PROG OTHER	0	1,138,947,675	22,943,066	0	0
E91	DIRECT COST PROG PROPERTY	0	14,917,938	956,268	0	0
STE9	DIRECT COST PROG SUBTOTAL	0	1,866,527,997	83,798,359	0	0
TE10	PROPERTY TOTAL	809,944	1,245,155,084	275,660,176	0	0
TE11	TOTAL EXPENDITURES FOR EDUCATION	53,138,753	72,090,805,405	10,459,272,520	0	0
X12C	EXCLUS FOR PL 100 297 TITLE I	0	1,657,000,364	209,720,187	0	0
X12D	EXCLUS FOR PL 100 297 TITLE I CARRYOVER	0	258,977,480	30,431,904	0	0
X12E	EXCLUS FOR PL 100 297 TITLE V	0	45,254,804	3,015,362	0	0
X12F	EXCLUS FOR PL 100 297 TITLE V PART A CARRYOVER	0	8,442,726	745,144	0	0
TX12	TOTAL EXCLUS FOR PL 100 297	7,841,601	2,427,301,947	466,026,495	0	0
NCE13	NET CURRENT EXPENDITURES	43,053,805	59,143,253,030	8,656,430,126	0	0
PPE15	PER PUPIL EXPENDITURES	2,940	19,916	10,343	0	0
ADA	ADA (STATE AND NCES DEFINITION)	9,927	6,365,266	834,278	0	0
A14A	ADA (STATE DEFINITION)	28,358	6,365,266	1,092,341	0	25
A14B	ADA (NCES DEFINITION)	9,927	1,693,569	514,281	0	31
MEMBR07	STUDENT MEMBERSHIP	11,299	6,343,471	921,750	2	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Finance Survey (NPEFS)," fiscal year 2008, Version 1b.

Appendix H—State Notes

Appendix H—State Notes

The following notes can be used to track known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2008 (FY 08). The absence of “Notes” for a state indicates that the state’s data did not contain any known anomalies.

Alabama

Fiscal Year: October 1–September 30

Notes:

- Students do not pay fees for transportation.
- Other Direct Costs expenditures include school sponsored activities, including school-sponsored athletics which should have been reported in instruction under salaries and supplies.

Alaska

Fiscal Year: July 1–June 30

Notes:

- State Revenue increased more than 25 percent over the prior year due to the legislature appropriating \$247.9 million directly to the teacher’s retirement system (TRS) and \$18.9 million to the public employee retirement system (PERS) plan to cover a portion of the unfunded liability.
- Employee Benefits expenditure increases include amounts for TRS and PERS.

Arizona

Fiscal Year: July 1–June 30

Arkansas

Fiscal Year: July 1–June 30

California

Fiscal Year: July 1–June 30

Notes:

- Amounts reported by charter schools represent those charter schools that elected to report in a summarized format known as the alternative form which lacks expenditure detail by function compared to the Standardized Account Code Structure which provides expenditure detail by function.
- Revenues for extra-curricular activities are typically collected and managed by student organizations rather than by districts. Incidental revenues that districts do collect for extra-curricular activities are reported as Other Local Revenues.
- California local education agencies (LEAs) do not collect tuition from students to attend summer school programs.
- Due to a delay in the distribution of Title V, Part A funds to LEAs in the past few years, there were significantly less current year expenditures and significantly more carryover expenditures reported last year.

Appendix H—State Notes

Colorado

Fiscal Year: July 1–June 30

Notes:

- Colorado resubmitted revenues data for the 1b data file.
- Changes in the account code Other Revenue Sources were impacted by Denver Public Schools issuance of \$397.8 million in certificates of participation to fully fund the unfunded accrued liability of their self-funded pension plan in anticipation of merging with the statewide pension plan, the Colorado Public Employees Retirement Association.
- Certificates of participation used to fund the self-funded pension plan increased the employee benefits amounts for several expenditure functions.

Connecticut

Fiscal Year: July 1–June 30

Notes:

- Connecticut resubmitted revenues and expenditures data for the 1b data file.
- Connecticut does not collect data from LEAs for District Activities Revenue.

Delaware

Fiscal Year: July 1–June 30

District of Columbia

Fiscal Year: July 1–June 30

Notes:

- The District's Average Daily Attendance (ADA) includes charter school students. Prior year's reporting of ADA did not include counts for charter schools.
- In fiscal year 2007 (FY 07), the school district provided many special education-related services through contract that were miscoded. A correction was made for FY 08 reporting.
- The federal government took over payment for teacher pensions for teachers hired before the date of the takeover.

Florida

Fiscal Year: July 1–June 30

Notes:

- Other Direct Program Support expenditures include amounts for Florida School for Deaf and Blind, Florida Virtual School, Florida Virtual Academy, Florida Connections Academy, McKay Scholarships, and corporate scholarships.

Georgia

Fiscal Year: July 1–June 30

Notes:

- Direct Program Support expenditures fluctuated from the prior year due to changes in legislative appropriations.

Appendix H—State Notes

Hawaii

Fiscal Year: July 1–June 30

Notes:

- Hawaii resubmitted revenues and expenditures data for the 1b data file.
- Increases in Other Local Source Revenue are due to an accounting change for Special and Trust funds.
- Community Services expenditures do not include expenditures for Public Libraries in FY 08.

Idaho

Fiscal Year: July 1–June 30

- Idaho resubmitted revenues and exclusions data for the 1b data file.

Illinois

Fiscal Year: July 1–June 30

Notes:

- Increases in Local Property Tax revenue were lead by an increase in the General Levy Account for Chicago district 299 that accounted for an increase of approximately \$200 million. Several other districts had increases of up to \$14 million.

Indiana

Fiscal Year: July 1–June 30

Notes:

- Reductions in Local Property Tax Revenue are due to the state's effort to reduce the tax burden to property owners by the use of Local Property Tax replacement credits for tax relief. The credit for the general fund is 69 percent, and 40 percent for other taxable funds.

Iowa

Fiscal Year: July 1–June 30

Notes:

- A special local option sales tax is increasing across the state that allows capital expenditures such as equipment and vehicles.

Kansas

Fiscal Year: July 1–June 30

- Kansas resubmitted expenditures and ADA data for the 1b data file.

Kentucky

Fiscal Year: July 1–June 30

Louisiana

Fiscal Year: July 1–June 30

Appendix H—State Notes

Maine

Fiscal Year: July 1–June 30

Notes:

- A new data collection system draws data directly from school accounting systems. More detail is available for disaggregating property and nonproperty tax categories.

Maryland

Fiscal Year: July 1–June 30

- Maryland resubmitted revenues and expenditures data for the 1b data file.

Massachusetts

Fiscal Year: July 1–June 30

Notes:

- Massachusetts resubmitted revenues and expenditures data for the 1b data file.
- Municipal tuition for Massachusetts schools, charter schools, school choice, and collaborative were omitted from the FY 07 report but were included in the FY 08 report.

Michigan

Fiscal Year: July 1–June 30

Notes:

- Michigan Compiled Law MCL 388.1603 defines Average Daily Attendance as 92 percent of the state total of fall full-time-equivalent counts.
- Local Revenue transportation amounts were incorrectly reported for FY 07. Reporting was corrected for FY 08.

Minnesota

Fiscal Year: July 1–June 30

Notes:

- Minnesota resubmitted expenditures data for the 1b data file.
- Other Direct Support expenditures include amounts for Tribal Schools, Department of Corrections, Faribault Academies for the Deaf and Blind, Perpich School for the Arts, and payments to colleges for postsecondary options.

Mississippi

Fiscal Year: July 1–June 30

Notes:

- E-rate revenue decreased in FY 08.
- Federal appropriations for flood control decreased in FY 08.
- Federal allocations for recovery assistance funds associated with Hurricanes Katrina and Rita decreased in FY 08.

Missouri

Fiscal Year: July 1–June 30

Appendix H—State Notes

Montana

Fiscal Year: July 1–June 30

Notes:

- Montana state senate bill 2 funds kindergarten programs for full days. The resulting increased enrollment and ADA account for the increase in state revenues.
- Student Transportation expenditures in Support Services increased due to the one-time injection of money intended for deferred maintenance.

Nebraska

Fiscal Year: September 1–August 31

Notes:

- Support Services—Instruction include \$2 million in expenditures for purchased services funds to school operations to open a Community Focus school in one LEA. Additionally, amounts reported for this category include reclassification categories of expenditures from other categories of Support Services.

Nevada

Fiscal Year: July 1–June 30

Notes:

- Declining housing prices, foreclosures, and reduced business activities account for decreases in some categories of Local Revenue.
- Tuition was incorrectly reported by LEAs for FY 07. Reporting was corrected for FY 08.
- Categories of expenditure for Instruction that were aggregated by auditors as Other Instruction have been disaggregated in FY 08.

New Hampshire

Fiscal Year: July 1–June 30

Notes:

- State Revenue includes states contribution to the retirement system.
- Title I expenditures include Title I carryover.

New Jersey

Fiscal Year: July 1–June 30

Notes:

- FY 07 amounts for Employee Benefits were incorrect. Reporting was corrected for FY 08.
- A correction was made to the allocation method for Employee Benefits in FY 08.

Appendix H—State Notes

New Mexico

Fiscal Year: July 1–June 30

Notes:

- New Mexico does not have expenditures for Tuition and Tuition to other LEAs within state.
- A decrease in ADA was attributed to families leaving the state due to the declining economy. A new software system called SHARE now provides more accurate ADA counts.

New York

Fiscal Year: July 1–June 30

Notes:

- The large increase in Other Local Source Revenue was due to increases in several of the 14 categories for this revenue which were realized across several LEAs.
- Increases in Support Services for General Administration—Other expenditures and Students, Purchased Services were for New York City.

North Carolina

Fiscal Year: July 1–June 30

Notes:

- A new chart of accounts in place for FY 08 accounts for variances in several data items.

North Dakota

Fiscal Year: July 1–June 30

Notes:

- North Dakota's school age population continues to decline each year.

Ohio

Fiscal Year: July 1–June 30

Notes:

- Intermediate Revenue decreased in FY 08 due to limited use of restricted funds by large LEAs.
- Student Transportation expenditures increased due to increases in fuel prices.
- The decline in Average Daily Attendance matched declines in the state population.

Oklahoma

Fiscal Year: July 1–June 30

Notes:

- Local Revenue—Nonproperty Tax reflects Maps for Kids 1 cent sales tax decreasing.
- The state does not pay tuition to private schools or schools outside of the state.
- Student Transportation expenditures increased due to price increases for fuel.

Appendix H—State Notes

Oregon

Fiscal Year: July 1–June 30

Notes:

- Support Services—General Administration Salaries expenditures reflect a one-time \$7.2 million expenditure representing half of a \$14.5 million legal settlement of a custodial union suit for lost wages and staff reinstatement.
- Student Transportation, Supplies and Property expenditures for Support Services reflect increases due to new garage construction, bus purchases, and a grant for supplies.

Pennsylvania

Fiscal Year: July 1–June 30

Notes:

- The large change for Instruction, Property expenditures was due to an increase in equipment of more than 100 percent for over 230 schools.

Rhode Island

Fiscal Year: July 1–June 30

South Carolina

Fiscal Year: July 1–June 30

Notes:

- Student Transportation, Supplies and Property expenditures for Support Services reflect an increase due to several school bus purchases.

South Dakota

Fiscal Year: July 1–June 30

Tennessee

Fiscal Year: July 1–June 30

Texas

Fiscal Year: September 1–August 31

Notes:

- The \$4 billion increase in State Revenue was based on a state formula that makes up for a shortfall in local tax revenue. Legislative changes resulted in a limit on the tax rate a school district may levy.

Appendix H—State Notes

Utah

Fiscal Year: July 1–June 30

Notes:

- Student activity funds are included in District Activities Revenue. Several LEAs use the student activity fund for giving Site Based Decision-making Authority. The Utah state auditor’s office has determined that schools and LEAs just report these fund amounts in financial statements and state reports.
- Tuition included in Local Revenue—Tuition Instruction expenditures are student fees for specific classes and activities that are outside of the state required curriculum.

Vermont

Fiscal Year: July 1–June 30

Notes:

- Local Property and Nonproperty Tax represents less than 50 percent of Total Revenue. Nearly all Vermont education is funded from State Revenue.

Virginia

Fiscal Year: July 1–June 30

Notes:

- Virginia does not report District Activities Revenue.

Washington

Fiscal Year: July 1–June 30

West Virginia

Fiscal Year: July 1–June 30

Notes:

- West Virginia resubmitted revenues data for the 1b data file.
- Other Local Government Nonproperty Tax increased from Impact Fees used to build a new high school in Jefferson County.

Wisconsin

Fiscal Year: July 1–June 30

Notes:

- Other Employee Benefits expenditures for Support Services include contributions to an Other Postemployment Benefits liability totaling \$41.5 million in FY 08.

Wyoming

Fiscal Year: July 1–June 30

Appendix H—State Notes

American Samoa

Fiscal Year: October 1–September 30

Notes:

- Supplies expenditures for Food Services declined since American Samoa is no longer purchasing food from local vendors. Food purchases are made through a contract with an off-island company that purchases food on behalf of the SEA.
- Missing data are reported in other data items and included in the total.

Guam

Fiscal Year: October 1–September 30

Notes:

- Missing data are reported in other data items and included in the total.

Commonwealth of the Northern Mariana Islands

Fiscal Year: October 1–September 30

Notes:

- Commonwealth of the Northern Marianas Islands does not have a statutory citation for Average Daily Attendance.
- Missing data are reported in other data items and included in the total.

Puerto Rico

Fiscal Year: July 1–June 30

Notes:

- Puerto Rico resubmitted expenditures data for the 1b data file.
- Supplies expenditures for Instruction increased due to the purchase of textbooks.
- Purchased Services expenditures for Instruction increased due to FY 08 expenditures of FY 07 grants for instruction.
- Support Services Salaries and Employee Benefits expenditures are included in Instruction. The Puerto Rico Department of Education's finance system does not have the structure or detail to disaggregate these amounts.
- Transportation expenditures for Support Services increases represent an increase in special education student enrollment requiring more transportation services for this population.
- Puerto Rico refinanced outstanding debt. The only FY 08 expenditure for Debt Service was for interest.
- Missing data are reported in other data items and included in the total.

U.S. Virgin Islands

Fiscal Year: October 1–September 30

Notes:

- The U.S. Virgin Islands do not have debt service.
- Title I amounts are reported combined with Title V, Part A.
- Missing data are reported in other data items and included in the total.

Appendix I—Survey Form

Appendix I—Survey Form

ED Form 2447
 OMB Number 1850-0067
 Approval Expires:
 March 31, 2011

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

**THE NATIONAL PUBLIC EDUCATION
 FINANCIAL SURVEY**

Fiscal Year 2008

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

RETURN COMPLETED FORM TO:

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

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

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

Appendix I—Survey Form

SECTION 1

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

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

Appendix I—Survey Form

SECTION 2

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

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

INSTRUCTION, continued (1000)

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

Appendix I—Survey Form

SECTION 3A

II. SUPPORT SERVICES (2000)

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

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

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

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

Appendix I—Survey Form

SECTION 3B

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

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

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

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

Appendix I—Survey Form

SECTION 4

III. OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

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

ENTERPRISE OPERATIONS (3200)

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

SECTION 5

IV. DIRECT PROGRAM SUPPORT

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

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

SECTION 6

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

VII. OTHER USES (5000) [Include debt service payments (principal and interest).]
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Debt Service (5100)	Current Amount	Flag
1. Interest (832)		
2. Redemption of Principal (831)		
OTHER USES SUBTOTAL (5000)		

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

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

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

SECTION 7

XII. EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)	Current Amount Flag	
a. Tuition from individuals (1310)		
b. Transportation Fees from individuals (1410)		
c. Title I Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]		
d. Title I Carryover Expenditures		
e. Title V, Part A Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]		
f. Title V, Part A Carryover Expenditures [Include carryover expenditures from Title V, Part A (as defined in the No Child Left Behind Act of 2001).]		
g. Food Services revenues (1600-1650)		
h. District Activities Revenues (1700-1790)		
i. Textbook Revenues (1940)		
j. Summer School Revenues		
TOTAL EXCLUSIONS [Sum a-j.]		

XIII. NET CURRENT EXPENDITURES as defined by the Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297). [Subtract Total Exclusions from Current Expenditures.]		
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XIV. AVERAGE DAILY ATTENDANCE (ADA)
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A. ADA as defined by state law		
B. ADA as defined by NCES		

XV. STATE PER PUPIL EXPENDITURE		
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Appendix I—Survey Form

SECTION 8

XVI. Expenditures from the American Recovery and Reinvestment Act of 2009 [Include expenditures for the fiscal year from funds received (either directly or through other agencies) from the ARRA funds.]		
	Current Amount	Flag
1. Current expenditures for public elementary-secondary education instruction [Include function 1000, objects 100-600, 810, and 890]		
2. Direct Support, state payments for and on behalf of school districts, not reported above		
3. Total current expenditures for public elementary-secondary education [Include functions 1000, 2000, 3100, 3200, objects 100-600, 810, and 890]		
4. Current expenditures for community services, adult education and other programs outside of public elementary-secondary education [Include programs 500, 600, 700, 800].		
5. Property expenditures [Include functions 1000-3200, object 700].		
6. School construction expenditures [Include function 4000, all objects].		
7. Expenditures from ARRA for Title I and Title V, Part A reported under part XII. Exclusions from Current Expenditures for State per Pupil Expenditures.		

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