

Documentation for the NCES Common Core of
Data National Public Education Financial
Survey (NPEFS), School Year 2016–17 (Fiscal
Year 2017): Provisional File Version 1a

NCES 2020-302
U.S. DEPARTMENT OF EDUCATION

A Publication of the National Center for Education Statistics at IES



Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2016–17 (Fiscal Year 2017)

Provisional File Version 1a

February 2019

Stephen Q. Cornman
National Center for Education Statistics

Shannon Doyle
Malia R. Howell
Jeremy Phillips
Jumaane Young
U.S. Census Bureau

U.S. Department of Education

Betsy DeVos

*Secretary***Institute of Education Sciences**

Mark Schneider

*Director***National Center for Education Statistics**

James Lynn Woodworth

*Commissioner***Administrative Data Division**

Ross Santy

Associate Commissioner

The National Center for Education Statistics (NCES) is the primary federal entity for collecting, analyzing, and reporting data related to education in the United States and other nations. It fulfills a congressional mandate to collect, collate, analyze, and report full and complete statistics on the condition of education in the United States; conduct and publish reports and specialized analyses of the meaning and significance of such statistics; assist state and local education agencies in improving their statistical systems; and review and report on education activities in foreign countries.

NCES activities are designed to address high-priority education data needs; provide consistent, reliable, complete, and accurate indicators of education status and trends; and report timely, useful, and high-quality data to the U.S. Department of Education, the Congress, the states, other education policymakers, practitioners, data users, and the general public. Unless specifically noted, all information contained herein is in the public domain.

We strive to make our products available in a variety of formats and in language that is appropriate to a variety of audiences. You, as our customer, are the best judge of our success in communicating information effectively. If you have any comments or suggestions about this or any other NCES product or report, we would like to hear from you. Please direct your comments to

NCES, IES, U.S. Department of Education
550 12th Street SW
Washington, DC 20006-5651

February 2019

The NCES Home Page address is <http://nces.ed.gov>. The NCES Publications and Products address is <http://nces.ed.gov/pubsearch>.

This publication is only available online. To download, view, and print the report as a PDF file, go to the NCES World Wide Web Publications and Products address shown above.

This documentation was prepared in part under Interagency Agreement (IAA) No. ED-IES-11-1-J-0007 with the United States Census Bureau. Mention of trade names, commercial products, or organizations does not imply endorsement by the U.S. Government.

Suggested Citation

Cornman, S.Q., Doyle, S., Howell, M.R., Phillips, J., and Young, J. (2019). *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2016-17 (Fiscal Year 2017)* (NCES 2020-302). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved [date] from <http://nces.ed.gov/pubsearch>.

Content Contact

Stephen Q. Cornman (202)245-7753 stephen.cornman@ed.gov

Acknowledgments

The operations and product development for the National Public Education Finance Survey (NPEFS) are supported through an interagency agreement with the U.S. Census Bureau. Specifically, a team of skilled analysts, statisticians, and information technology specialists from the Economic Reimbursable Surveys Division (ERD) of the Census Bureau work closely with the National Center for Education Statistics (NCES) to conduct the NPEFS. Additionally, a network of state education agency fiscal coordinators take responsibility for compiling and reporting finance data for public education activities within their respective states. While the professionals who supported this work are too numerous to list here, their time, effort, and commitment toward providing accurate school finance data are gratefully appreciated. Particular thanks are owed to the state fiscal coordinators, whose efforts make the Common Core of Data program possible.

Contents

	Page
Acknowledgments.....	iii
List of Tables	v
List of Exhibits.....	vi
I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2016–17 (Fiscal Year 2017), Provisional File Version 1a	1
II. User’s Guide.....	2
File Versions	2
File names	3
A. Survey Methodology.....	3
B. Imputations.....	7
C. Variations in the Survey Over Time	9
D. Fiscal Data Plan	11
E. State Notes.....	11
References.....	12
Appendix A—Record Layout and Description of Data Items.....	A-1
Appendix B—Glossary.....	B-1
Appendix C—State Abbreviations and American National Standards Institute (ANSI) State Codes.....	C-1
Appendix D—Imputations and Edits List.....	D-1
Appendix E—Fiscal Data Plan Questions	E-1
Appendix F—Fiscal Data Plan Responses	F-1
Appendix G—Value Distribution and Field Frequencies.....	G-1
Appendix H—State Notes.....	H-1
Appendix I—Survey Form	I-1

List of Tables

Tables

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

- C-1. State abbreviations and American National Standards Institute (ANSI) state codes,
by state or jurisdiction: Fiscal year 2017C-2

Appendix G— Value Distribution and Field Frequencies

- G-1. Number and percentage distribution of imputation flag values, by imputation flag:
Fiscal year 2017 G-2
- G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year
2017 G-5

List of Exhibits

Exhibits	Page
Appendix F—Fiscal Data Plan Responses	
F-1. Fiscal data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2017	F-2
F-2. Fiscal data plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal year 2017	F-5
F-3. Fiscal data plan responses to questions 4.d through 4.e., by state or jurisdiction: Fiscal year 2017	F-7
F-4. Fiscal data plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal year 2017	F-9
F-5. Fiscal data plan responses to questions 5 through 6, by state or jurisdiction: Fiscal year 2017	F-13
F-6. Fiscal data plan responses to question 7, by state or jurisdiction: Fiscal year 2017	F-15
F-7. Fiscal data plan responses to question 7.a, by state or jurisdiction: Fiscal year 2017	F-17
F-8. Fiscal data plan responses to question 7.b, by state or jurisdiction: Fiscal year 2017	F-21
F-9. Fiscal data plan responses to questions 8 through 10, by state or jurisdiction: Fiscal year 2017.....	F-27
F-10. Fiscal data plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal year 2017.....	F-30
F-11. Fiscal data plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal year 2017.....	F-33
F-12. Fiscal data plan responses to questions 11.d through 11.e, by state or jurisdiction: Fiscal year 2017.....	F-35
F-13. Fiscal data plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal year 2017.....	F-37

F-14. Fiscal data plan responses to questions 13 through 13.a, by state or jurisdiction:
Fiscal year 2017..... F-39

F-15. Fiscal data plan responses to question 13.b, by state or jurisdiction: Fiscal year
2017 F-41

F-16. Fiscal data plan responses to question 14, by state or jurisdiction: Fiscal year
2017 F-43

I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2016–17 (Fiscal Year 2017), Provisional File Version 1a

This documentation is for the provisional version 1a file of the National Public Education Financial Survey (NPEFS) for school year (SY) 2016–17, fiscal year 2017 (FY 17) conducted by the National Center for Education Statistics (NCES). It contains a brief description of the data collection, along with information required to understand and access the data file.

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

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

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

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

SEAs in the 50 states, the District of Columbia, and five U.S. Island Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands) report aggregated state-level finance data to NPEFS. The data file is organized by state or jurisdiction and contains revenue data by funding source, expenditure data by function and object,¹ and average daily attendance (ADA) data. The NPEFS file also includes total student membership data collected by the State Nonfiscal Public Elementary/Secondary Education Survey.²

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

² U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “State Nonfiscal Public Elementary/Secondary Education Survey Data,” SY 2016-17, Membership Version 1a.

II. User's Guide

The FY 17 NPEFS data file contains 56 records (one for each state or jurisdiction). Each record contains 304 fields (4 record identification fields, 150 data fields, and 150 imputation flag fields).

The appendixes of this document provide the following information:

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

File Versions

NCES maintains strict version control of CCD files. The versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., “1” is the first release, “2” is the second release, etc.). The letter “a” also corresponds to a public release.⁴ For school year 2016–17 (FY 17), the “1a” file is the first provisional file release.

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

The data source for the Web Tables report entitled *Revenues and Expenditures for Public Elementary and Secondary Education: FY 17* is the FY 17 NPEFS provisional data file. This report provides users with an opportunity to access provisional NPEFS data that have been reviewed, edited, and imputed.

The provisional data are subject to an extensive review and editing process. Revisions submitted after the provisional data file is locked will be incorporated in the final file for each fiscal year. Final data files will be released at the time of the release of provisional data for the following year.

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

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

File names

The names of the FY 17 releases are as follows:

- Stfis17_1a.txt (tab-delimited text file)
- Stfis17_1a.xls (Microsoft Excel file)

The first seven characters indicate the file contents and year, and the last two characters indicate the file version. “Stfis” stands for state fiscal, “17” stands for FY 17, and “1” indicates that the file is ready for initial release by NCES.

A. Survey Methodology

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

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

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

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

The FY 17 NPEFS data collection opened on January 31, 2018 and closed on August 15, 2018. Upon receipt of a state’s submission, Census Bureau and NCES analysts reviewed the data for possible errors or anomalies. Between August 16, 2018 and August 15, 2019, some SEAs reported revisions to correct or resolve errors in their original submission.

⁵ NCES requires that each Chief State School Officer designate in writing a certifying official to be responsible for authenticating the submission for their state. The certifying official must be a fiscal official at the highest level in the SEA (U.S. Department of Education 2017).

Missing, nonapplicable, and suppressed data

Missing data are reported as “-1” in the data file, nonapplicable data are reported as “-2,”⁶ and true zero data remain as “0.” The FY 17 NPEFS Reporting Instructions (NCES 2018) request that states report “0” using the Z flag for data items for which no activity has occurred and “-1” using the M flag for items for which activity has occurred, but for which data are missing. Zeros reported as not applicable are designated as -2 using the N flag. In some instances, a “-1” or “-2” may have been reported when there was no activity. Conversely, a “0” may have been reported when, in fact, there was some activity. When producing the final file, NCES edits some “-1”, “-2,” and “0” responses (e.g., textbook expenditures reported as “0” might be edited to “-1.”). Beginning with FY 10, CCD identifies submitted NPEFS data that do not meet NCES data quality standards by reporting the data item as “-9” and the corresponding data item flag as “A.” This suppression would only occur with numeric data items.

Average daily attendance data and student membership counts

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

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

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

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

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

⁷ Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2017, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports” 82 *Federal Register* 53487 (November 16, 2017).

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

The NPEFS file also includes membership data (MEMBR16) from the State Nonfiscal Public Elementary/Secondary Education Survey collection for SY 2016-17. Membership is defined as the official, unduplicated student enrollment, including students both present and absent, excluding duplicate counts of students within a specific school or LEA or students whose membership is reported by another school or LEA, on the school day closest to October 1. Because CCD membership is collected using a consistent definition for every state, NCES uses it, rather than average daily attendance, in the calculation of expenditures per pupil in the NPEFS reports.

Employee Benefits Data

NPEFS collects employee benefits for the functions of instruction, support services, and operation of noninstructional services. NPEFS respondents are currently reporting employee benefits, which are defined as the “Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefits payments and although not directly paid to employees, nevertheless are part of the cost of personal services.”⁸ The definition of employee benefits is derived from the NCES school finance accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). NPEFS does not collect actuarially determined annual required contributions;⁹ accrued annual requirement contribution liability;¹⁰ or the actuarial value of pension plan assets.¹¹

Use of Crosswalk Software

Since the FY 89 data collection, the Census Bureau has been utilizing “crosswalk” software to assist states in their reporting and to improve the comparability of data across states. This software converts a state’s existing accounting reports to uniform federal standards, as described in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). The following states used crosswalk software provided by NCES in the FY 17 collection: Alabama, California, Illinois, Mississippi, Montana, New Jersey, New Mexico, New York, North Carolina, Oregon, South Carolina, South Dakota, and Wisconsin.

⁸ Appendix B specifies that employee benefits include “amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker’s compensation, tuition reimbursements, and other employee benefits.”

⁹ Actuarially determined annual required contributions are the annual required contribution (ARC) that incorporates both the cost of benefits in the current year and the amortization of the plan’s unfunded actuarial accrued liability.

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

¹¹ Actuarial value of pension plan assets is the value of cash, investments, and other property belonging to a pension plan as used by an actuary for the purpose of an actuarial valuation.

NCES edit checks

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

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

- trend analysis for multiple years;
- large value and percentage fluctuations;
- zero dollar values;
- appropriate usage of data flags;
- sum checks;
- comparison of record layouts to record layouts the SEA submitted in the previous fiscal year;
- comparisons of membership between the state nonfiscal files and the NPEFS file;
- comparison of min/max/mean of all numeric data items to ensure the percentage changes of the means between the previous and current year's data are in a reasonable range;
- and adequate comments from respondents explaining any data anomalies.

Pursuant to NCES Statistical Standard 4-1, the data are “checked for credibility based on range tolerances to determine if responses fall within a pre specified reasonable range,” and are properly documented. The data are also checked “for consistency based on checks across variables within individual records for non-contradictory responses.”

The NPEFS staff prepares an edit report that includes the results from the aforementioned tests. Notification of any arithmetic errors and comments containing NCES’ understanding of specific missing data items are also included in the edit report.

States are asked to correct arithmetic errors, verify or correct data that fail edit checks, complete missing items, and explain any extraordinary changes from the previous year’s data. NCES or the Census Bureau may make requests for clarification, reconciliation, or other inquiries pertaining to the data. SEAs can respond directly to these requests for clarification and/or reconciliation or resubmit data to resolve data issues on their own initiative.¹² Data that remain missing or uncorrected are imputed based on values derived from other “fully reporting”¹³ states or other related data elements from within the state.

Student membership edits

Every school year, SEAs report student membership counts by grade on the CCD State Nonfiscal Survey of Public Elementary/Secondary Education. The NPEFS data file includes total student membership reported on the State Nonfiscal Survey that includes grades prekindergarten through

¹² Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2017, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports, 82 *Federal Register* 53487 (November 16, 2017).

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

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

As part of the FY 17 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS. Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For California, the data in the Nonfiscal public release file has been imputed and only includes preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. California reported state fiscal data that includes prekindergarten programs in the NPEFS data collection.

B. Imputations

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

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

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

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

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

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

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

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

“Impute/Import” imputations

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

“Impute based on” imputations

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

“Distribute by” imputations

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

Data flags

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

R – As reported by the state

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

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

T – Total based on sum of internal or external detail

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

C. Variations in the Survey Over Time

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

- *Beginning with the FY 92 survey:*
 - Food Services expenditures were broken out by object, adding the data items Food Services – Salaries (E3A11), Food Services – Employee Benefits (E3A12), Food Services – Purchased Services (E3A13), Food Services – Supplies (E3A14), and Food Services – Other (E3A16).
 - Enterprise Operations expenditures were broken out by object, adding the data items Enterprise – Salaries (E3B11), Enterprise – Employee Benefits (E3B12), Enterprise – Purchased Services (E3B13), Enterprise – Supplies (E3B14), and Enterprise – Other (E3B16).

¹⁴ For some NCES surveys, imputations of missing data items are performed by applying a growth factor to data reported in a prior year. This type of growth-rate imputation is not performed for NPEFS. “I” is assigned the value of “Imputed based on a method other than prior year’s data” to maintain consistency in the meaning of imputation flags across NCES surveys.

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

D. Fiscal Data Plan

NCES collects information from each state to help process the data and to gain a better understanding of what programs and/or policies are connected with the data items and definitions. The FY 17 fiscal data plan questionnaire appears in appendix E, and the responses for each state or jurisdiction appear in appendix F. The fiscal data plan responses are presented as reported by SEAs with minimal editing by NCES. The responses to the fiscal data plan are not included on the data file.

E. State Notes

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

References

Allison, G.S. (2015). *Financial Accounting for Local and State School Systems: 2014 Edition* (NCES 2015–347). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved June 12, 2015, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>.

Education Sciences Reform Act of 2002 (20 U.S.C. § 9543), Title I of Public Law 107-279, November 5, 2002, §151, Retrieved June 10, 2016, from <http://www2.ed.gov/policy/rschstat/leg/PL107-279.pdf>

Monaco, D., and Wang, S. (1995). *Evaluation of the Common Core of Data (CCD) Finance Data Imputations*. Technical Report, National Center for Education Statistics, U.S. Department of Education. Washington, DC.

Notice of Proposed Information Collection Requests, 74 Federal Register 40573 (August 12, 2009). Retrieved December 15, 2011, from <https://www.federalregister.gov/d/E9-19357>

Submission for OMB Review; Comment Request, 74 Fed. Reg. 52,752. (October 14, 2009). Retrieved December 15, 2011, from <https://www.federalregister.gov/d/E9-24727>

Submission of Data by State Educational Agencies; Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2017, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports, 82 Fed. Reg. 53487 (November 16, 2017). Retrieved April 4, 2018, from <https://www.federalregister.gov/d/2017-24787>

U.S. Department of Education, National Center for Education Statistics. (2014). *NCES Statistical Standards*, (NCES 2014-097). Washington, DC: U.S. Government Printing Office. Retrieved June 10, 2016, from <http://nces.ed.gov/statprog/2012/>.

U.S. Department of Education, National Center for Education Statistics. (2018). *The National Public Education Financial Survey FY 2017 Reporting Instructions*. Retrieved June 10, 2018, from <https://surveys.nces.ed.gov/ccdnpefs/pdf/NPEFSManual.pdf>.

Appendix A—Record Layout and Description of Data Items

Appendix A—Record Layout and Description of Data Items

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

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

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

Variable name	Data type	Data element order	Description
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2017)
FIPS	AN	2	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
STABR	AN	3	STATE ABBREVIATION
STNAME	AN	4	NAME OF THE STATE OR TERRITORY
R1A	N	5	LOCAL REVENUES PROPERTY TAX
R1B	N	6	LOCAL REVENUES NONPROPERTY TAX
R1C	N	7	LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
R1D	N	8	LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
R1E	N	9	LOCAL REVENUES INDIVIDUAL TUITION
R1F	N	10	LOCAL REVENUES TUITION FROM LEAS
R1G	N	11	LOCAL REVENUES TRANSPORTATION FEES FROM INDIVIDUAL
R1H	N	12	LOCAL REVENUES TRANSPORTATION FEES FROM LEAS
R1I	N	13	LOCAL REVENUES EARNINGS ON INVESTMENTS
R1J	N	14	LOCAL REVENUES FOOD SERVICE
R1K	N	15	LOCAL REVENUES STUDENT ACTIVITIES
R1L	N	16	LOCAL REVENUES OTHER REVENUES
R1M	N	17	LOCAL REVENUES TEXTBOOK REVENUES
R1N	N	18	LOCAL REVENUES SUMMER SCHOOL
STR1	N	19	LOCAL REVENUES SUBTOTAL (equals R1A + R1B + R1C + R1D + R1E + R1G + R1I + R1J + R1K + R1L + R1M + R1N)
R2	N	20	INTERMEDIATE REVENUES
R3	N	21	STATE REVENUES
R4A	N	22	FEDERAL REVENUES DIRECT GRANTS
R4B	N	23	FEDERAL REVENUES THRU STATE
R4C	N	24	FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
R4D	N	25	FEDERAL REVENUES OTHER SOURCES
STR4	N	26	FEDERAL REVENUES SUBTOTAL (equals R4A + R4B + R4C + R4D)
R5	N	27	REVENUES FROM OTHER SOURCES
TR	N	28	TOTAL REVENUES FROM ALL SOURCES (equals STR1 + R2 + R3 + STR4)
E11	N	29	INSTRUCTIONAL EXPENDITURES SALARIES
E12	N	30	INSTRUCTIONAL EXPENDITURES EMPLOYEE BENEFITS
E13	N	31	INSTRUCTIONAL EXPENDITURES PURCHASED SERVICES
E14	N	32	INSTRUCTIONAL EXPENDITURES TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
E15	N	33	INSTRUCTIONAL EXPENDITURES TUITION TO OTHER LEAS IN-STATE
E16	N	34	INSTRUCTIONAL EXPENDITURES SUPPLIES
E17	N	35	INSTRUCTIONAL EXPENDITURES PROPERTY
E18	N	36	INSTRUCTIONAL EXPENDITURES OTHER
STE1	N	37	INSTRUCTIONAL EXPENDITURES SUBTOTAL (equals E11 + E12 + E13 + E14 + E16 + E18)
E11A	N	38	TEACHER SALARIES REGULAR PROGRAMS
E11B	N	39	TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
E11C	N	40	TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
E11D	N	41	TEACHER SALARIES OTHER EDUCATION PROGRAMS
E2	N	42	INSTRUCTIONAL EXPENDITURES TEXTBOOKS
E212	N	43	SUPPORT EXPENDITURES SALARIES STUDENT SUPPORT SERVICES
E213	N	44	SUPPORT EXPENDITURES SALARIES INSTRUCTIONAL STAFF SUPPORT
E214	N	45	SUPPORT EXPENDITURES SALARIES GENERAL ADMINISTRATION
E215	N	46	SUPPORT EXPENDITURES SALARIES SCHOOL ADMINISTRATION

Appendix A—Record Layout and Description of Data Items

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

Appendix A—Record Layout and Description of Data Items

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

Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
E91	N	138	DIRECT COST PROGRAM PROPERTY
STE9	N	139	DIRECT COST PROGRAM SUBTOTAL (equals E9A + E9B + E9C + E9D)
TE10	N	140	PROPERTY TOTAL (equals E17 + TE25 + E3A2 + E3B2 + E62 + E63 + E82 + E91)
TE11	N	141	TOTAL EXPENDITURES FOR EDUCATION (equals TE5 + E61 + E81 + STE9 + TE10)
X12C	N	142	EXCLUSION FOR PL 100 297 TITLE I
X12D	N	143	EXCLUSION FOR PL 100 297 TITLE I CARRYOVER
X12E	N	144	EXCLUSION FOR PL 100 297 TITLE V, PART A
X12F	N	145	EXCLUSION FOR PL 100 297 TITLE V, PART A CARRYOVER
TX12	N	146	TOTAL EXCLUSION FOR PL 100 297 (equals R1E + R1G + R1J + R1K + R1M + R1N + X12C + X12D + X12E + X12F)
NCE13	N	147	NET CURRENT EXPENDITURES (equals TE5 – TX12)
ADA	N	148	ADA (STATE AND NCES DEFINITION)
A14A	N	149	ADA (STATE DEFINITION)
A14B	N	150	ADA (NCES DEFINITION)
PPE15	N	151	PER PUPIL EXPENDITURES (equals NCE13 / ADA)
MEMBR16	N	152	TOTAL STUDENT MEMBERSHIP
CE1	N	153	CURRENT EXPENDITURES PAID FROM STATE AND LOCAL FUNDS
CE2	N	154	CURRENT EXPENDITURES PAID FROM FEDERAL FUNDS
IR1A	AN	155	IMP FLAG LOCAL REVENUES PROPERTY TAX
IR1B	AN	156	IMP FLAG LOCAL REVENUES NONPROPERTY TAX
IR1C	AN	157	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
IR1D	AN	158	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
IR1E	AN	159	IMP FLAG LOCAL REVENUES INDIVIDUAL TUITION
IR1F	AN	160	IMP FLAG LOCAL REVENUES TUITION FROM LEAS
IR1G	AN	161	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM INDIVIDUAL
IR1H	AN	162	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM LEAS
IR1I	AN	163	IMP FLAG LOCAL REVENUES EARNINGS ON INVESTMENT
IR1J	AN	164	IMP FLAG LOCAL REVENUES FOOD SERVICE
IR1K	AN	165	IMP FLAG LOCAL REVENUES STUDENT ACTIVITIES
IR1L	AN	166	IMP FLAG LOCAL REVENUES OTHER REVS
IR1M	AN	167	IMP FLAG LOCAL REVENUES TEXTBOOK REVS
IR1N	AN	168	IMP FLAG LOCAL REVENUES SUMMER SCHOOL
ISTR1	AN	169	IMP FLAG LOCAL REVENUES SUBTOTAL
IR2	AN	170	IMP FLAG INTERMEDIATE REVENUES
IR3	AN	171	IMP FLAG STATE REVENUES
IR4A	AN	172	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	173	IMP FLAG FEDERAL REVENUES THRU STATE
IR4C	AN	174	IMP FLAG FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
IR4D	AN	175	IMP FLAG FEDERAL REVENUES OTHER SOURCES
ISTR4	AN	176	IMP FLAG FEDERAL REVENUES SUBTOTAL
IR5	AN	177	IMP FLAG OTHER SOURCES OF REVENUES
ITR	AN	178	IMP FLAG TOTAL REVENUES FROM ALL SOURCES
IE11	AN	179	IMP FLAG INSTRUCTIONAL EXPENDITURE SALARIES
IE12	AN	180	IMP FLAG INSTRUCTIONAL EMPLOYEE BENEFITS
IE13	AN	181	IMP FLAG INSTRUCTIONAL EXPENDITURE PURCHASED SERVICES
IE14	AN	182	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
IE15	AN	183	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO OTHER LEAS IN-STATE
IE16	AN	184	IMP FLAG INSTRUCTIONAL EXPENDITURE SUPPLIES
IE17	AN	185	IMP FLAG INSTRUCTIONAL EXPENDITURE PROPERTY
IE18	AN	186	IMP FLAG INSTRUCTIONAL EXPENDITURE OTHER
ISTE1	AN	187	IMP FLAG INSTRUCTIONAL EXPENDITURE SUBTOTAL

Appendix A—Record Layout and Description of Data Items

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

Appendix A—Record Layout and Description of Data Items

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

Appendix A—Record Layout and Description of Data Items

Variable name	Data type	Data element order	Description
IA14B	AN	300	IMP FLAG ADA (NCES DEFINITION)
IPPE15	AN	301	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR16	AN	302	IMP FLAG TOTAL STUDENT MEMBERSHIP
ICE1	AN	303	IMP FLAG CURRENT EXPENDITURES PAID FROM STATE AND LOCAL FUNDS
ICE2	AN	304	IMP FLAG CURRENT EXPENDITURES PAID FROM FEDERAL FUNDS

Appendix B—Glossary

Appendix B—Glossary

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

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

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

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

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

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

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

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

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

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

Appendix B—Glossary

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

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

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

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

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

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

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

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

Appendix B—Glossary

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

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

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

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

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

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

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

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

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

Appendix B—Glossary

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

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

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

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

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

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

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

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

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

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

property: One of six expenditure objects (700). Property includes expenditures for initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. Property expenditures are not

Appendix B—Glossary

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.]

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

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

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

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

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

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

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

Appendix B—Glossary

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

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

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

teacher salaries - other programs: Salaries for teachers in programs other than regular education, special education or vocational education (objects 111 and 113; programs #400 and #900). Include salaries in alternative education programs. [E11D]

teacher salaries - regular education: Salaries for teachers in regular education programs, grades: Prekindergarten, Kindergarten, Ungraded and Grades 1 through 12. Missing data are included in the amount reported for Instruction Salaries. Include salaries in alternative education programs. (Objects 111 and 113; Program #100) [E11A]

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

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

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

Appendix B—Glossary

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

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

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

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

Table C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction: Fiscal year 2017

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

¹ U.S. Postal Service state abbreviation codes.

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

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

Appendix D—Imputations and Edits List

Appendix D - Imputations and Edits List

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

ALASKA

R1D contains R1C using TR

ARIZONA

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

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

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

ARKANSAS

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

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

CALIFORNIA

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

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

CONNECTICUT

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

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

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

E62 contains E61, E63 using TE11

E81 impute based on (TE11-E81)

E82 impute based on (TE11-E82)

R5 impute/import TR

DISTRICT OF COLUMBIA

E61 contains E63 using TE11

FLORIDA

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

Appendix D - Imputations and Edits List

GEORGIA

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

IDAHO

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
E4E1 distribute by destination E11, E12, E13, E16, E18
R1E contains R1N using TR

ILLINOIS

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228 using E11, E212, E213, E214, E215, E216, E217, E218
E4E1 distribute by destination E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268
E62 contains E61 using TE11

INDIANA

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

LOUISIANA

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

MARYLAND

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

MINNESOTA

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

MISSISSIPPI

E62 contains E63 using TE11

MISSOURI

E13 contains E18 using TE11

Appendix D - Imputations and Edits List

E61 contains E63 using TE11

NEBRASKA

E62 contains E61 using TE11

NEW HAMPSHIRE

E62 contains E63 using TE11

NEW JERSEY

R4A contains R4D using TR

NEW YORK

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

SOUTH DAKOTA

E62 contains E61 using TE11

VIRGINIA

E62 contains E63 using TE11

R1D contains R1C using TR

WASHINGTON

E15 contains E14 using TE11

WISCONSIN

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

Appendix E—Fiscal Data Plan Questions

**National Public Education Financial Survey (NPEFS)
Fiscal Year 2017 Fiscal Data Plan
January 30, 2018**

Direct Program Support / State Payments on Behalf of the Local Education Agency (LEA)

Note: Both NPEFS and the School District Finance (F-33) Survey use your responses to questions 1-4 below to analyze and process the Direct Program Support/State Payments on Behalf of the LEA sections of the surveys. It is critical that these questions be completed as accurately as possible so that state expenditures on behalf of LEAs are reflected correctly on NPEFS and F-33.

In some instances, the amounts requested in question 4 are missing in the fiscal data plan, yet are included within the Direct Program Support section of NPEFS. If applicable to your state, the amounts reported in question 4 below should match the amounts reported within the Direct Program Support section of NPEFS unless the Direct Program Support amounts have been functionalized within the survey. If the amounts have been functionalized, then Direct Program Support payments will still need to be broken out and reported separately under question 4.

1. In your state, do LEAs receive funds from the state classified as Direct Program Support (NPEFS)/State Payments on Behalf of the LEA (F-33)?

- No (Please go to question 5.)
- Yes

2. Where are these amounts reported in NPEFS? (Check all that apply.)

- Revenues
- Expenditures
- Direct Program Support is not reported on NPEFS

3. How are these amounts reported in F-33?

- Amounts are reported in F-33 at the school district level
- Amounts are reported in F-33 as state totals
- Amounts are reported only in the fiscal data plan, not F-33

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

4a. Textbooks for Public School Students

1. Non-Property \$ _____

2. Property Only \$ _____

4b. Transportation for Public School Students

1. Non-Property \$ _____

2. Property Only \$ _____

4c. Employee Benefits for Public School Employees

1. Non-Property \$ _____

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

Retirement

Health Insurance

Other (Please specify.) _____

4e. Direct Program Support for Private School Students

1. Non-Property \$ _____

2. Property Only \$ _____

4f. Other Direct Program Support for Public School Students

1. Non-Property \$ _____

If applicable, please specify program name(s) _____

2. Property Only \$ _____

If applicable, please specify program name(s) _____

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

No (Please go to question 6.)

Yes

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

Non-Property \$ _____
Please specify program name(s) _____

5b. Please indicate below whether this data is reported in NPEFS and F-33 for fiscal year 2017.

Amounts are reported in FY 2017 NPEFS and are reported in FY 2017 F-33 at the school district level for the student resident district.

Amounts are reported in FY 2017 F-33 and NPEFS as state totals.

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

Amounts are not reported in F-33 or NPEFS.

Prekindergarten (PK) Data

6. Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2017: (Check all that apply.)

Included in FY 2017 NPEFS

Included in FY 2017 F-33

Not included in NPEFS or F-33

Finance Data for School Districts with Charter Schools

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

The state does not have public charter schools (Please go to question 8.)

LEAs where all associated schools are public charter schools

LEAs where some associated schools are public charter schools and some are public noncharter schools

Public charter schools authorized by an outside entity that are not organized into an LEA.

7a. Please indicate below how finance data for charter schools is included in NPEFS for fiscal year 2017: (Check all that apply.)

Data reported includes functionalized revenues and expenditures for charter schools from both government and private sources.

Data reported includes functionalized revenues and expenditures for charter schools from only government sources.

Data reported includes only government payments to charter schools.

Data for charter schools is not included in NPEFS.

Other (Please Explain)

7b. Please indicate below how finance data for charter schools is included in F-33 for fiscal year 2017? (Check all that apply.)

Data reported includes functionalized revenues and expenditures for **independent charter schools**.

Revenues and expenditures are only from government sources.

Revenues and expenditures are from both private and government sources.

Data reported includes functionalized revenues and expenditures for **dependent charter schools**. (Reported data for some LEAs includes data for charter schools and noncharter schools.)

Revenues and expenditures for charter schools are from only government sources.

Revenues and expenditures for charter schools are from both private and government sources.

- Data reported includes only government payments to charter schools.
 - Data for charter schools is not included in F-33.
 - Other (Please explain.)
-
-

NPEFS Average Daily Attendance (ADA)

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

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

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

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

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

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

9a. Please upload a pdf file containing your state statutory citation documenting how ADA is defined?

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

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

10a. Please provide the multiplier used. _____

School-Level Finance Data

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

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

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

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

- Personnel expenditures
- Nonpersonnel expenditures

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

- Expenditures for instructional staff
- Expenditures for instructional aides
- Expenditures for teacher salaries
- Expenditures for support services staff
- Expenditures for school administration staff
- Expenditures for other school-level personnel
- Personnel expenditures are not collected at the school level

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

- Technology-related supplies and purchased services
- Nontechnology-related supplies and purchased services

- Technology-related equipment
- Technology software
- Textbooks and periodicals
- Instructional staff support
- Improvement of instruction(e.g., professional development curriculum development)
- Library and media services
- Nonpersonnel expenditures are not collected at the school level

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

- Yes
- No

Virtual Schools

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

12. Does your state have virtual schools?

- No (Please go to question 13.)
- Yes

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

- Included in FY 2017 NPEFS
- Included in FY 2017 F-33
- Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.

Not included in FY 2017 NPEFS or F-33

12b. What type of LEAs are the finance data for virtual schools reported under?

Finance data is functionalized and reported as a separate education agency.

Finance data is functionalized and reported under the LEA of the students' home school.

Expenditures for the virtual school are reported as tuition payments or purchased services under the LEA of the students' home school.

Revenues from Private Sources

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

13. Does your state report revenues from private sources?

No (Please go to question 14.)

Yes

13a. Please indicate where revenue from private sources are reported on NPEFS.

(Check all that apply.)

Transportation Fees from Individuals (R1G)

Other Revenue from Local Sources (R1L)

Other Sources of Revenue (R5)

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

Private foundations

Non-profit organizations

Parent teacher associations/organizations

Campus booster clubs

Private individuals

Accounting Methodology

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

- All LEAs report to the state using a Cash Basis method of accounting.
 - All LEAs report to the state using a Modified Accrual method of accounting.
 - LEAs may report to the state using either a Cash Basis or Modified Accrual method of accounting.
 - LEAs report using a different method (Please specify.)-
-

Appendix F—Fiscal Data Plan Responses

Appendix F - Fiscal Data Plan Responses

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2017

State or jurisdiction	<u>Q.1</u>	<u>Q.2</u>			<u>Q.3</u>
	In your state, do local education agencies receive funds from the state classified as Direct Program Support (NPEFS)/State Payments on Behalf of the LEA (F-33)?	Where are these amount reported in NPEFS?			How are these amounts reported in F-33?
		Revenues	Expenditures	Not Reported	
Alabama	No	†	†	†	†
Alaska	Yes	Yes	Yes	†	Amounts are reported in F-33 at the school district level
Arizona	Yes	†	Yes	†	Amounts are reported only in the fiscal data plan, not F-33
Arkansas	Yes	Yes	Yes	†	Amounts are reported only in the fiscal data plan, not F-33
California	Yes	Yes	Yes	†	Amounts are reported in F-33 at the school district level
Colorado	No	†	†	†	†
Connecticut	Yes	Yes	Yes	†	Amounts are reported only in the fiscal data plan, not F-33
Delaware	Yes	†	Yes	†	Amounts are reported in F-33 at the school district level
District Of Columbia	No	†	†	†	†
Florida	Yes	†	Yes	†	Amounts are reported only in the fiscal data plan, not F-33
Georgia	Yes	Yes	Yes	†	Amounts are reported in F-33 at the school district level
Hawaii	No	†	†	†	†
Idaho	Yes	Yes	Yes	†	Amounts are reported in F-33 at the school district level
Illinois	Yes	Yes	Yes	†	Amounts are reported in F-33 as state totals
Indiana	Yes	†	Yes	†	Amounts are reported in F-33 as state totals
Iowa	No	†	†	†	†
Kansas	Yes	Yes	Yes	†	Amounts are reported in F-33 at the school district level
Kentucky	Yes	Yes	Yes	†	Amounts are reported in F-33 as state totals
Louisiana	Yes	Yes	Yes	†	Amounts are reported only in the fiscal data plan, not F-33
Maine	Yes	Yes	Yes	†	Amounts are reported in F-33 at the school district level

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2017

State or jurisdiction	<u>Q.1</u>	<u>Q.2</u>			<u>Q.3</u>
	In your state, do local education agencies receive funds from the state classified as Direct Program Support (NPEFS)/State Payments on Behalf of the LEA (F-33)?	Where are these amount reported in NPEFS?			How are these amounts reported in F-33?
		Revenues	Expenditures	Not Reported	
Maryland	Yes	Yes	Yes	†	Amounts are reported in F-33 as state totals
Massachusetts	Yes	Yes	Yes	†	Amounts are reported in F-33 as state totals
Michigan	No	†	†	†	†
Minnesota	Yes	†	Yes	†	Amounts are reported only in the fiscal data plan, not F-33
Mississippi	Yes	†	Yes	†	Amounts are reported in F-33 at the school district level
Missouri	No	†	†	†	†
Montana	No	†	†	†	†
Nebraska	No	†	†	†	†
Nevada	No	†	†	†	†
New Hampshire	No	†	†	†	†
New Jersey	Yes	Yes	Yes	†	Amounts are reported in F-33 at the school district level
New Mexico	No	†	†	†	†
New York	Yes	Yes	Yes	†	Amounts are reported in F-33 at the school district level
North Carolina	Yes	Yes	Yes	†	Amounts are reported in F-33 at the school district level
North Dakota	No	†	†	†	†
Ohio	No	†	†	†	†
Oklahoma	Yes	Yes	Yes	†	Amounts are reported in F-33 as state totals
Oregon	No	†	†	†	†
Pennsylvania	No	†	†	†	†
Rhode Island	Yes	Yes	Yes	†	Amounts are reported in F-33 at the school district level

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2017

State or jurisdiction	<u>Q.1</u>	<u>Q.2</u>			<u>Q.3</u>
	In your state, do local education agencies receive funds from the state classified as Direct Program Support (NPEFS)/State Payments on Behalf of the LEA (F-33)?	Where are these amount reported in NPEFS?			How are these amounts reported in F-33?
		Revenues	Expenditures	Not Reported	
South Carolina	Yes	Yes	Yes	†	Amounts are reported in F-33 as state totals
South Dakota	Yes	Yes	Yes	†	Amounts are reported in F-33 at the school district level
Tennessee	No	†	†	†	†
Texas	Yes	Yes	†	†	Amounts are reported in F-33 at the school district level
Utah	No	†	†	†	†
Vermont	No	†	†	†	†
Virginia	No	†	†	†	†
Washington	No	†	†	†	†
West Virginia	Yes	Yes	Yes	†	Amounts are reported in F-33 at the school district level
Wisconsin	Yes	†	Yes	†	Amounts are reported only in the fiscal data plan, not F-33
Wyoming	No	†	†	†	†
Other jurisdictions					
American Samoa	No	†	†	†	†
Guam	No	†	†	†	†
Commonwealth of the Northern Mariana Islands	No	†	†	†	†
Puerto Rico	Yes	†	Yes	†	Amounts are reported only in the fiscal data plan, not F-33
U.S. Virgin Islands	Yes	†	Yes	†	Amounts are reported in F-33 at the school district level

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-2. Fiscal Data Plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal Year 2017

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

State or jurisdiction	Q.4.a.1		Q.4.b.1		Q.4.c
	Textbooks for Public School Students		Transportation for Public School Students		Employee Benefits for Public School Employees
	Non-Property	Property	Non-Property	Property	Non-Property
Alabama	†	†	†	†	†
Alaska	\$ 0	\$ 0	\$ 0	\$ 0	\$ 125,437,918
Arizona	\$ 0	\$ 0	\$ 591,352	\$ 0	\$ 0
Arkansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 81,286,998
California	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,281,328,000
Colorado	†	†	†	†	†
Connecticut	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,112,684,601
Delaware	\$ 0	\$ 0	\$ 105,391,357	\$ 0	\$ 419,881,888
District Of Columbia	†	†	†	†	†
Florida	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Georgia	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,406,931
Hawaii	†	†	†	†	†
Idaho	\$ 0	\$ 0	\$ 0	\$ 0	\$ 515,049
Illinois	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,661,947,929
Indiana	\$ 0	\$ 0	\$ 0	\$ 0	\$ 993,200,000
Iowa	†	†	†	†	†
Kansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 253,501,812
Kentucky	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,170,016,843
Louisiana	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Maine	\$ 0	\$ 0	\$ 0	\$ 0	\$ 122,520,939
Maryland	\$ 0	\$ 0	\$ 0	\$ 0	\$ 720,775,367
Massachusetts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,378,108,000
Michigan	†	†	†	†	†
Minnesota	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mississippi	\$ 20,125	\$ 0	\$ 0	\$ 0	\$ 2,951,453
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,055,737,509
New Mexico	†	†	†	†	†
New York	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,355,127,046
North Carolina	\$ 0	\$ 0	\$ 12,772,169	\$ 72,321,372	\$ 0
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,887,196
Oregon	†	†	†	†	†
Pennsylvania	†	†	†	†	†
Rhode Island	\$ 0	\$ 0	\$ 3,249,743	\$ 0	\$ 100,358,782

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-2. Fiscal Data Plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal Year 2017

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

State or jurisdiction	Q.4.a.1		Q.4.b.1		Q.4.c
	Textbooks for Public School Students		Transportation for Public School Students		Employee Benefits for Public School Employees
	Non-Property	Property	Non-Property	Property	Non-Property
South Carolina	\$ 59,287,732	\$ 0	\$ 69,823,324	\$ 66,190,579	\$ 0
South Dakota	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Tennessee	†	†	†	†	†
Texas	\$ 85,306,064	\$ 0	\$ 21,064,495	\$ 0	\$ 1,650,699,846
Utah	†	†	†	†	†
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	\$ 0	\$ 0	\$ 0	\$ 0	\$ 653,197,280
Wisconsin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
U.S. Virgin Islands	\$ 648,958	\$ 116,000	\$ 0	\$ 0	\$ 0

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-3. Fiscal Data Plan responses to questions 4.d through 4.e, by state or jurisdiction: Fiscal Year 2017

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

	Q.4.d			Q.4.e	
	If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support:			Direct Program Support for Private School Students	
State or jurisdiction	Retirement	Health Insurance	Other	Non-Property	Property
Alabama	†	†	†	†	†
Alaska	Yes	†	†	\$ 0	\$ 0
Arizona	†	†	†	\$ 0	\$ 0
Arkansas	Yes	Yes	†	\$ 0	\$ 0
California	Yes	†	<p>The state contributed a total of \$2,281,328,000 on behalf of the LEA expenditures for retirement. However, some LEAs did not report the on behalf expenditures on their books. \$1,863,261,842 state payments on behalf of the LEA expenditures for retirement were reported in the F-33 at the school district level. When we prepared the data reporting for NPEFS, we added another \$418,066,158 for NPEFS reporting to reflect the total amount of \$2,281,328,000.</p>	\$ 0	\$ 0
Colorado	†	†	†	†	†
Connecticut	Yes	Yes	†	\$ 21,195,293	\$ 0
Delaware	Yes	Yes	†	\$ 0	\$ 0
District Of Columbia	†	†	†	†	†
Florida	†	†	†	\$ 0	\$ 0
Georgia	Yes	†	†	\$ 0	\$ 0
Hawaii	†	†	†	†	†
Idaho	†	†	<p>Unemployment Insurance paid directly to the Idaho Department of Labor for benefit of all LEAs.</p>	\$ 0	\$ 0
Illinois	Yes	†	†	\$ 0	\$ 0
Indiana	Yes	†	†	\$ 0	\$ 0
Iowa	†	†	†	†	†
Kansas	Yes	†	†	\$ 0	\$ 0
Kentucky	Yes	Yes	Life Insurance, HRA	\$ 0	\$ 0
Louisiana	†	†	†	\$ 0	\$ 0
Maine	Yes	Yes	†	\$ 0	\$ 0
Maryland	Yes	†	†	\$ 10,754,245	\$ 0
Massachusetts	Yes	†	†	\$ 0	\$ 0
Michigan	†	†	†	†	†
Minnesota	†	†	†	†	\$ 0
Mississippi	Yes	Yes	†	\$ 6,770,140	\$ 0
Missouri	†	†	†	†	†
Montana	†	†	†	†	†

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-3. Fiscal Data Plan responses to questions 4.d through 4.e, by state or jurisdiction: Fiscal Year 2017

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

State or jurisdiction	Q.4.d			Q.4.e	
	Retirement	Health Insurance	Other	Non-Property	Property
<p style="margin: 0;">If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support:</p>					
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	Yes	†	†	\$ 0	\$ 0
New Mexico	†	†	†	†	†
New York	Yes	†	†	\$ 0	\$ 0
North Carolina	†	†	†	\$ 0	\$ 0
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	Yes	†	†	\$ 0	\$ 0
Oregon	†	†	†	†	†
Pennsylvania	†	†	†	†	†
Rhode Island	Yes	†	†	\$ 0	\$ 0
South Carolina	†	†	†	\$ 0	\$ 0
South Dakota	†	†	†	\$ 0	\$ 0
Tennessee	†	†	†	†	†
Texas	Yes	Yes	Medicare	\$ 0	\$ 0
Utah	†	†	†	†	†
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	Yes	Yes	†	\$ 1,393,263	\$ 0
Wisconsin	†	†	†	\$ 244,902,518	\$ 0
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	†	†	†	\$ 35,014,803	\$ 0
U.S. Virgin Islands	†	†	†	\$ 0	\$ 0

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2017

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

State or jurisdiction	Q.4.f.1		Q.4.f.2	
	Other Direct Program Support for Public School Students (Non-Property)	Program Name(s)	Other Direct Program Support for Public School Students (Property)	Program Name(s)
Alabama	†		†	
Alaska	\$ 0		\$ 0	
Arizona	\$ 84,912,439	County Small Schools Program AZ Dept Juvenile Corrections (ADJC) County Juvenile Corrections County Jails County Detention Center (ADOC) Residential Vouchers ASDB (Az School for Deaf & Blind) Special County Reserve Funds Operations	\$ 0	
Arkansas	\$ 112,056,122		\$ 0	
California	\$ 2,688,841,316	Some charter schools.	\$ 28,257,189	Some charter schools.
Colorado	†		†	
Connecticut	\$ 533,874,249	Child Nutrition programs run by State Agencies State Technical High School programs State Department of Correction programs Regional Education Service Center programs	\$ 8,127,397	State Technical High School programs Regional Education Service Center programs
Delaware	\$ 0		\$ 0	
District Of Columbia	†		†	
Florida	\$ 975,117,243	FL School for Deaf & Blind, FL Virtual School, McKay Scholarships and FL Tax Credit Scholarships		
Georgia	\$ 35,928,547	State Schools (Georgia Academy for the Blind, Georgia School for the Deaf, Atlanta School for the Deaf and Georgia Virtual School)	\$ 0	
Hawaii	†		†	
Idaho	\$ 0		\$ 0	
Illinois	\$ 41,470,000	ROE Salaries, ROE School Services, Department of Corrections and Juvenile Justice, Title II Math & Science Partnership Programs.	\$ 0	
Indiana	\$ 16,188,884	School for the Blind and School for the Deaf	\$ 0	
Iowa	†		†	
Kansas	\$ 0		\$ 0	
Kentucky	\$ 126,093,127	Debt for School Facilities Construction Commission, KISTA Capital Lease-Energy and Technology	\$ 0	
Louisiana	\$ 48,392,270	Louisiana School for Deaf, Louisiana Special Education Center and Special School District	\$ 0	
Maine	\$ 0		\$ 0	

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2017

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

State or jurisdiction	Q.4.f.1 Other Direct Program Support for Public School Students (Non-Property)	Q.4.f.1 Program Name(s)	Q.4.f.2 Other Direct Program Support for Public School Students (Property)	Q.4.f.2 Program Name(s)
Maryland	\$ 84,312,160	Seed School of Maryland - a state residential boarding program for at risk students, covers boarding and transportation costs. Non-public textbook program - provides state funding for non-religious textbooks and I.T. materials.	\$ 0	†
Massachusetts	\$ 0	†	\$ 0	†
Michigan	†	†	†	†
Minnesota	\$ 53,596,475	BIA Tribal Schools, Department of Corrections, Faribault Academies, Perpich Center for Arts, Enrollment Options	\$ 0	†
Mississippi	\$ 13,866,482	Amounts provided to MS School of Arts, MS School for Math & Science, MS School for Blind/Deaf	\$ 163,370	Amounts provided to MS School of Arts, MS School for Math & Science, MS School for Blind/Deaf
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	†	†	†	†
New Jersey	\$ 822,027,747	Debt service for state issued school construction bonds. This is not included in F33.	\$ 0	†
New Mexico	†	†	†	†
New York	\$ 1,996,983,528	District payments to charter schools.	\$ 0	†
North Carolina	\$ 0	†	\$ 0	†
North Dakota	†	†	†	†
Ohio	†	†	†	†
Oklahoma	\$ 239,501,182	Career Tech salaries, Commodities and Student Assessment on behalf of students.	\$ 0	†
Oregon	†	†	†	†
Pennsylvania	†	†	†	†
Rhode Island	†	†	\$ 69,010,999	School Housing Aid
South Carolina	\$ 0	Community Education - \$1,161,979.88 Testing - \$42,390,454	\$ 0	†
South Dakota	\$ 11,200,199	Connecting Schools	\$ 1,004,091	Connecting Schools
Tennessee	†	†	†	†

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2017

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

	<u>Q.4.f.1</u>	<u>Q.4.f.1</u>	<u>Q.4.f.2</u>	<u>Q.4.f.2</u>	
State or jurisdiction	Other Direct Program Support for Public School Students (Non-Property)	Program Name(s)	Other Direct Program Support for Public School Students (Property)	Program Name(s)	
Texas		Academic Innovation & Mentoring 2,250,000			
		Adult Charter School Pilot 1,000,000			
		Amachi 1,250,000			
		Assessment 52,173,016			
		Best Buddies 200,000			
		Campus Turnaround Team 1,750,000			
		Communities in Schools 15,521,816			
		Early Childhood School Readiness 3,500,000			
		Early College High School 3,000,000			
		Educator Excellence Innovation Program 16,000,000			
		ESC Dyslexia 125,000			
		FitnessGram Program 1,000,000			
		\$ 382,698,547	FSP Texas Juvenile Justice Department 3,803,493	\$ 0	†
			Funding for Juvenile Justice Alternative Education 6,250,000		
			GR - School Lunch Matching 14,618,341		
			High Quality Pre-K Grant Program 59,000,000		
			Incentive Aid 1,500,000		
			Literacy Achievement Academies 8,481,837		
			Math Achievement Academies 8,481,837		
			Non-Educational Community Based Support 987,300		
			Project Share 9,000,000		
			Reading Excellence Team Pilot 1,450,000		
			Reasoning Mind 2,000,000		
			Regional Day Schools Deaf 33,133,200		
			Regional Education Service Centers 12,500,000		
			Reading-To-Learn (RTL) Academies 4,009,738		
			Student Success Initiative 15,850,000		
			Students with Visual Impairments 5,655,268		
			Subsidy for Certification Examination 500,000		
			Supplemental Funding for PreKindergarten 15,000,000		
			Teach For America 6,000,000		
			Texas Advanced Placement Initiative 8,150,000		
			Texas Science, Technology, Engineering & Math (T- STEM) 1,500,000		
		Virtual School Network 4,000,000			
		Windham School District 50,500,000			
		Early Childhood Education 500,000			
		Early Childhood State Center@UTHSC 11,700,000			
		Specialty License Plates (Fund 0802) 357,701			
Utah	†	†	†	†	
Vermont	†	†	†	†	

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2017

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

State or jurisdiction	Q.4.f.1		Q.4.f.2	
	Other Direct Program Support for Public School Students (Non-Property)	Program Name(s)	Other Direct Program Support for Public School Students (Property)	Program Name(s)
Virginia	†	†	†	†
Washington	†	†	†	†
West Virginia	\$ 43,112,850	Corrections - \$14,877,080, WV School for the Deaf and Blind - \$14,125,595, Tools for Schools - \$8,931,869, Virtual Schools - \$785,943, and Statewide Technology Support - \$4,392,363	\$ 587,279	WV School for the Deaf and Blind - \$587,279
Wisconsin	\$ 61,622,888	Independent Charter Schools	\$ 0	†
Wyoming	†	†	†	†
Other jurisdictions				
American Samoa	†	†	†	†
Guam	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†
Puerto Rico	\$ 107,455,025	Rent paid by State on behalf of PRDE.	\$ 0	
U.S. Virgin Islands	\$ 0	†	\$ 0	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-5. Fiscal Data Plan responses to questions 5 through 6, by state or jurisdiction: Fiscal Year 2017

State or jurisdiction	Q.5 In your state, does the SEA provide funds directly to students or families for payment of elementary/secondary education expenses?			Q.6 Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2017.		
			If yes, please provide the amount and specify the program names(s)	Included in FY 2017 NPEFS	Included in FY 2017 F-33	Not included in NPEFS or F-33
Alabama	No	†	†	Yes	Yes	†
Alaska	No	†	†	Yes	Yes	†
Arizona	Yes		Amounts are not reported in F-33 or NPEFS	†	†	Yes
Arkansas	No	†	†	Yes	Yes	†
California	No	†	†	Yes	Yes	†
Colorado	No	†	†	Yes	Yes	†
Connecticut	No	†	†	Yes	Yes	†
Delaware	No	†	†	Yes	Yes	†
District Of Columbia	No	†	†	Yes	Yes	†
Florida	No	†	†	Yes	Yes	†
Georgia	No	†	†	Yes	Yes	†
Hawaii	No	†	†	Yes	Yes	†
Idaho	No	†	†	Yes	Yes	†
Illinois	No	†	†	Yes	Yes	†
Indiana	No	†	†	Yes	Yes	†
Iowa	No	†	†	Yes	Yes	†
Kansas	No	†	†	Yes	Yes	†
Kentucky	No	†	†	Yes	Yes	†
Louisiana	No	†	†	Yes	Yes	†
Maine	No	†	†	Yes	Yes	†
Maryland	No	†	†	Yes	Yes	†
Massachusetts	No	†	†	Yes	Yes	†
Michigan	No	†	†	Yes	Yes	†
Minnesota	No	†	Amounts are not reported in F-33 or NPEFS	Yes	Yes	†
Mississippi	Yes	\$ 1,881,636	Amounts are not reported in F-33 or NPEFS	Yes	Yes	†
Missouri	No	†	†	Yes	Yes	†
Montana	No	†	†	Yes	Yes	†
Nebraska	No	†	†	Yes	Yes	†
Nevada	No	†	†	Yes	Yes	†
New Hampshire	No	†	†	Yes	Yes	†
New Jersey	No	†	†	Yes	Yes	†
New Mexico	No	†	†	Yes	Yes	†
New York	No	†	†	†	Yes	†
North Carolina	No	†	†	Yes	Yes	†
North Dakota	No	†	†	Yes	Yes	†

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-5. Fiscal Data Plan responses to questions 5 through 6, by state or jurisdiction: Fiscal Year 2017

State or jurisdiction	<u>Q.5</u> In your state, does the SEA provide funds directly to students or families for payment of elementary/secondary education expenses?				<u>Q.6</u> Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2017.		
		If yes, please provide the amount and specify the program names(s)			Included in FY 2017 NPEFS	Included in FY 2017 F-33	Not included in NPEFS or F-33
Ohio	No	†	†	†	Yes	Yes	†
Oklahoma	Yes	\$ 3,265,522	Amounts are not reported in F-33 or NPEFS	†	Yes	Yes	†
Oregon	No	†	†	†	†	†	Yes
Pennsylvania	No	†	†	†	Yes	Yes	†
Rhode Island	No	†	†	†	Yes	Yes	†
South Carolina	No	†	†	†	Yes	Yes	†
South Dakota	No	†	†	†	Yes	Yes	†
Tennessee	No	†	†	†	Yes	Yes	†
Texas	No	†	†	†	Yes	Yes	†
Utah	Yes	\$ 4,946,740	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS	†	Yes	Yes	†
Vermont	No	†	†	Yes	Yes	Yes	†
Virginia	No	†	†	†	Yes	Yes	†
Washington	No	†	†	†	Yes	Yes	†
West Virginia	No	†	†	†	Yes	Yes	†
Wisconsin	No	†	†	†	Yes	Yes	†
Wyoming	No	†	†	†	Yes	Yes	†
American Samoa	No	†	†	†	Yes	Yes	†
Guam	No	†	†	†	Yes	†	†
Commonwealth of the Northern Mariana Islands	No	†	†	†	†	†	Yes
Puerto Rico	Yes	\$ 6,110,632	Amounts are reported in FY 2017 F-33 and NPEFS as state totals	†	Yes	†	†
U.S. Virgin Islands	No	†	†	†	†	†	Yes

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-6. Fiscal Data Plan responses to question 7, by state or jurisdiction: Fiscal Year 2017

<u>Q.7</u>				
Please indicate below if your state has any of the following types of LEAs:				
State or jurisdiction	The state does not have public charter schools	LEAs where all associated school are public charter schools	LEAs where some associated schools are public charter schools and some are public noncharter schools	Public charter schools authorized by an outside entity that are not organized into an LEA
Alabama	†	†	†	Yes
Alaska	†	†	Yes	†
Arizona	†	Yes	†	†
Arkansas	†	Yes	Yes	†
California	†	Yes	Yes	Yes
Colorado	†	†	Yes	†
Connecticut	†	Yes	Yes	†
Delaware	†	†	Yes	†
District Of Columbia	†	Yes	Yes	†
Florida	†	Yes	Yes	†
Georgia	†	Yes	Yes	†
Hawaii	†	†	Yes	†
Idaho	†	†	†	†
Illinois	†	Yes	Yes	†
Indiana	†	†	Yes	†
Iowa	†	†	Yes	†
Kansas	†	†	Yes	†
Kentucky	Yes	†	†	†
Louisiana	†	Yes	Yes	†
Maine	†	Yes	Yes	†
Maryland	†	†	Yes	†
Massachusetts	†	Yes	Yes	†
Michigan	†	†	†	Yes
Minnesota	†	Yes	†	†
Mississippi	†	Yes	†	†
Missouri	†	Yes	Yes	†
Montana	Yes	†	†	†
Nebraska	Yes	†	†	†
Nevada	†	†	Yes	Yes
New Hampshire	†	†	Yes	Yes
New Jersey	†	†	†	Yes
New Mexico	†	†	Yes	Yes
New York	†	Yes	†	†
North Carolina	†	†	Yes	†
North Dakota	Yes	†	†	†
Ohio	†	Yes	†	†
Oklahoma	†	†	Yes	†
Oregon	†	Yes	Yes	Yes
Pennsylvania	†	Yes	†	†
Rhode Island	†	Yes	Yes	†
South Carolina	†	Yes	Yes	†
South Dakota	Yes	†	†	†
Tennessee	†	†	Yes	†
Texas	†	Yes	Yes	†
Utah	†	†	†	Yes
Vermont	Yes	†	†	†

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-6. Fiscal Data Plan responses to question 7, by state or jurisdiction: Fiscal Year 2017

<u>Q.7</u>				
Please indicate below if your state has any of the following types of LEAs:				
State or jurisdiction	The state does not have public charter schools	LEAs where all associated school are public charter schools	LEAs where some associated schools are public charter schools and some are public noncharter schools	Public charter schools authorized by an outside entity that are not organized into an LEA
Virginia	†	†	Yes	†
Washington	†	Yes	Yes	†
West Virginia	Yes	†	†	†
Wisconsin	†	†	Yes	†
Wyoming	†	†	Yes	†
Other jurisdictions				
American Samoa	Yes	†	†	†
Guam	†	†	†	†
Commonwealth of the Northern Mariana Islands	Yes	†	†	†
Puerto Rico	Yes	†	†	†
U.S. Virgin Islands	Yes	†	†	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-7. Fiscal Data Plan responses to question 7.a, by state or jurisdiction: Fiscal Year 2017

<u>Q.7.a</u>					
Please indicate below how finance data for charter schools is included in NPEFS and F-33 data for fiscal year 2017:					
State or jurisdiction	Data reported includes functionalized revenues and expenditures for charter schools from both government and private sources	Data reported includes functionalized revenues and expenditures for charter schools from only government sources	Data reported includes only government payments to charter schools	Data for charter schools is not included in NPEFS	Other
Alabama	Yes	†	†	†	†
Alaska	Yes	†	†	†	†
Arizona	Yes	†	†	†	<p>The State in 2017 had NO charter schools that were part of a school district. Because of the way, the question has been changed in 2017; the questions is being responded to based on the charter LEAs in the State despite the heading. Therefore, if these questions are asking only about District Sponsored Charter schools; THERE ARE NONE.</p> <p>Everything the charters enter into their eFinance database which is supposed to be their official origin of accounting data is reported. We know they report state funding, but we have no way to verify what 'private' money they do or do not receive nor do we have the revenue and expenditure that is run through the Corporate office.</p> <p>Some charter schools reported their data with functionalized revenues and expenditures in the Standardized Account Code Structure. However, some charter schools elected to report their data in a highly summarized format known as the Alternative Form, which lacks any revenue or expenditure detail by function.</p>
Arkansas	Yes	†	†	†	
California	Yes	†	†	†	
Colorado	Yes	†	†	†	†
Connecticut	Yes	†	†	†	†
Delaware	Yes	†	†	†	†
District Of Columbia	Yes	Yes	Yes	†	†
Florida	†	†	Yes	†	†
Georgia	Yes	†	Yes	†	<p>Georgia has some local charter schools within the school districts that do not report the expenditures by object level such as salaries, etc. The payment made by the school district to the local charter school for that activity is reported in purchased services. Beginning in FY 2017, the school districts are required to disaggregate the expenditure data as expended by the local charter school. However, two metro Atlanta school districts failed to disaggregate the expenditure data as expended by their local charter schools. Therefore, the payment from the school district to the local charter school is included as "other purchased services" to capture costs/expenditures of that individual local charter school.</p>

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-7. Fiscal Data Plan responses to question 7.a, by state or jurisdiction: Fiscal Year 2017

<u>Q.7.a</u>					
Please indicate below how finance data for charter schools is included in NPEFS and F-33 data for fiscal year 2017:					
State or jurisdiction	Data reported includes functionalized revenues and expenditures for charter schools from both government and private sources	Data reported includes functionalized revenues and expenditures for charter schools from only government sources	Data reported includes only government payments to charter schools	Data for charter schools is not included in NPEFS	Other
Hawaii	†	†	Yes	†	
Idaho	†	†	†	†	Idaho collects financial information and an audit report from each public school district and each public charter school.
Illinois	†	†	†	Yes	Only report the amount of tuition a school district pays to the charter school for those students served from their district.
Indiana	Yes	†	†	†	
Iowa	Yes	†	†	†	All charter schools in Iowa must be part of a public school district and included in revenues and expenditures reported by the public school district. Most districts have no charter schools. The virtual schools in question 12 are also part of a public school district. The districts with the virtual school reports expenditures at the functional level. The student's home district reports tuition expenditures to the serving LEA.
Kansas	Yes	†	†	†	
Kentucky	†	†	†	†	
Louisiana	Yes	†	†	†	
Maine	Yes	†	†	†	
Maryland	†	Yes	†	†	
Massachusetts	Yes	†	†	†	
Michigan	Yes	†	†	†	"Charter Schools" in Michigan (also referred to as Public School Academies (PSAs) are considered separate public school entities. PSAs are required to submit the same financial information as LEAs to the State, and data for these are included in both the NPEFS and F33 surveys.
Minnesota	Yes	†	†	†	
Mississippi	Yes	†	†	†	
Missouri	Yes	†	†	†	
Montana	†	†	†	†	
Nebraska	†	†	†	†	
Nevada	Yes	†	†	†	
New Hampshire	†	†	†	Yes	
New Jersey	Yes	†	†	†	
New Mexico	Yes	†	†	†	

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-7. Fiscal Data Plan responses to question 7.a, by state or jurisdiction: Fiscal Year 2017

<u>Q.7.a</u>					
Please indicate below how finance data for charter schools is included in NPEFS and F-33 data for fiscal year 2017:					
State or jurisdiction	Data reported includes functionalized revenues and expenditures for charter schools from both government and private sources	Data reported includes functionalized revenues and expenditures for charter schools from only government sources	Data reported includes only government payments to charter schools	Data for charter schools is not included in NPEFS	Other
					<p>The only data related to charter schools that is included in the NPEFS are the state aid school districts receive from NYSED related to charter schools in revenue item R3 in Section 1 and the tuition that is paid to the charter schools by the school districts in expenditure item E4E1 in Section 5.</p> <p>The charter schools have detailed revenue and expense records, but our system does not capture this information.</p> <p>District payments to charter schools do not necessarily equal total charter school expenses. Some issues that impact payments to charter schools include: timing issues with the payments by districts; districts that refuse to pay charter schools have the amount due charter schools deducted from their State Aid payment; charter schools may receive funding from sources other than the school districts; etc.</p>
New York	†	†	†	†	
North Carolina	Yes	†	†	†	†
North Dakota	†	†	†	†	†
Ohio	Yes	†	†	†	†
Oklahoma	Yes	†	†	†	†
Oregon	†	†	Yes	†	†
Pennsylvania	Yes	†	†	†	†
Rhode Island	Yes	†	†	†	†
South Carolina	Yes	†	†	†	†
South Dakota	†	†	†	†	†
Tennessee	†	Yes	†	†	†
Texas	Yes	†	†	†	†
Utah	Yes	†	†	†	†
Vermont	†	†	†	†	†
Virginia	Yes	†	†	†	†
Washington	†	Yes	†	†	†
West Virginia	†	†	†	†	†
Wisconsin	†	†	Yes	†	†
Wyoming	Yes	†	†	†	†

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-7. Fiscal Data Plan responses to question 7.a, by state or jurisdiction: Fiscal Year 2017

Q.7.a

Please indicate below how finance data for charter schools is included in NPEFS and F-33 data for fiscal year 2017:

State or jurisdiction	Data reported includes functionalized revenues and expenditures for charter schools from both government and private sources	Data reported includes functionalized revenues and expenditures for charter schools from only government sources	Data reported includes only government payments to charter schools	Data for charter schools is not included in NPEFS	Other
Other jurisdiction					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	Charter school are pass thru funding. District only report the pass thru
Commonwealth of the Northern Mariana Islands	†	†	†	†	No, we do not have Charter Schools
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to questions 7.b, by state or jurisdiction: Fiscal Year 2017

<u>Q.7.b</u>							
<u>Please indicate below how finance data for charter schools is included in F-33 for fiscal year 2017?</u>							
State or jurisdiction	Data reported includes functionalized revenues and expenditures for independent charter schools.	Revenues and expenditures are from only government sources	Data reported includes functionalized revenues and expenditures for dependent charter schools.	Revenues and expenditures are from only government sources	Data reported includes only government payments to charter schools	Data for charter schools in not included in F-33	Other
Alabama	†	Yes	†	†	†	†	†
Alaska	†	†	†	Yes	†	†	†
Arizona	†	Yes	†	†	†	†	†
Arkansas	†	†	†	Yes	†	†	†
California	†	Yes	†	Yes	†	†	This explanation is for question 7. In California, public charter schools can also be authorized by the State Board of Education, which is not an LEA.
Colorado	†	†	†	Yes	†	†	†
Connecticut	†	†	†	Yes	†	†	†
Delaware	†	Yes	†	Yes	†	†	†
District Of Columbia	†	Yes	†	Yes	Yes	†	†
Florida	†	†	†	†	Yes	†	†

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to questions 7.b, by state or jurisdiction: Fiscal Year 2017

<u>Q.7.b</u>							
<u>Please indicate below how finance data for charter schools is included in F-33 for fiscal year 2017?</u>							
State or jurisdiction	Data reported includes functionalized revenues and expenditures for independent charter schools.	Revenues and expenditures are from only government sources	Data reported includes functionalized revenues and expenditures for dependent charter schools.	Revenues and expenditures are from only government sources	Data reported includes government payments to charter schools	Data for charter schools in not included in F-33	Other
Georgia	†	Yes	†	Yes	Yes	†	<p>State Charter Schools in Georgia are approved by the State Charter School Commission of Georgia and are considered (treated like and report as) local education agencies. In addition, Georgia has local charter schools which have been approved by local school districts throughout the state. Some local charter schools within the school districts that do not report the expenditures by object level such as salaries, etc. The payment made by the school district to the local charter school for that activity is reported in purchased services. Beginning in FY 2017, the school districts are required to disaggregate the expenditure data as expended by the local charter school. However, two metro Atlanta school districts failed to disaggregate the expenditure data as expended by their local charter schools. Revenues and Expenditures for Independent Charter Schools (State Charters) - both private and government sources are included on the F-33 Survey - if reported in the financial data submitted to GaDOE.</p>
Hawaii	†	†	†	†	Yes	†	†
Idaho	†	Yes	†	†	†	†	<p>All revenues and expenditures for ALL charter schools in Idaho are reported on both the F-33 and NPEFS surveys.</p>

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to questions 7.b, by state or jurisdiction: Fiscal Year 2017

<u>Q.7.b</u>							
<u>Please indicate below how finance data for charter schools is included in F-33 for fiscal year 2017?</u>							
State or jurisdiction	Data reported includes functionalized revenues and expenditures for independent charter schools.		Data reported includes functionalized revenues and expenditures for dependent charter schools.		Data reported includes only government payments to charter schools	Data for charter schools in not included in F-33	Other
	Revenues and expenditures are only from government sources	Revenues and expenditures are from both private and government sources	Revenues and expenditures are only from government sources	Revenues and expenditures are from both private and government sources			
Illinois	†	†	†	†	†	Yes	Only report the amount of tuition a school district pays to the charter school for those students served from their district.
Indiana	†	Yes	†	Yes	†	†	†
Iowa	†	†	†	Yes	†	†	All charter schools in Iowa must be part of a public school district and included in revenues and expenditures reported by the public school district. Most districts have no charter schools.
Kansas	†	Yes	†	†	†	†	†
Kentucky	†	†	†	†	†	†	†
Louisiana	†	Yes	†	Yes	†	†	†
Maine	†	Yes	†	Yes	†	†	†
Maryland	†	†	Yes		†	†	†
Massachusetts	†	Yes	†	†	†	†	†
Michigan	†	Yes	†	†	†	†	"Charter Schools" in Michigan (also referred to as Public School Academies (PSAs) are considered separate public school entities. PSAs are required to submit the same financial information as LEAs to the State, and data for these are included in both the NPEFS and F33 surveys.
Minnesota	†	Yes	†	†	†	†	†
Mississippi	†	Yes	†	†	†	†	†
Missouri	†	Yes	†	Yes	†	†	†
Montana	†	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†	†
Nevada	†	Yes	†	†	†	†	†
New Hampshire	†	†	†	†	†	Yes	†

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to questions 7.b, by state or jurisdiction: Fiscal Year 2017

<u>Q.7.b</u>							
Please indicate below how finance data for charter schools is included in F-33 for fiscal year 2017?							
State or jurisdiction	Data reported includes functionalized revenues and expenditures for independent charter schools.	Revenues and expenditures are from only government sources	Data reported includes functionalized revenues and expenditures for dependent charter schools.	Revenues and expenditures are from only government sources	Data reported includes only government payments to charter schools	Data for charter schools in not included in F-33	Other
New Jersey	†	†	†	†	†	†	<p>Charter schools are reported as their own entity in F33. Revenues are reported at the LEA and the charter school, expenditures are shown as a transfer from LEA to charter schools and the charter schools also indicate those expenditures.</p> <p>The only data related to charter schools that is included in the F-33s are the state aid school districts receive from NYSED related to charter schools in revenue Item R3 in Section 1 and the tuition that is paid to the charter schools by the school districts in expenditure item E4E1 in Section 5. The charter schools have detailed revenue and expense records, but our system does not capture this information.</p> <p>District payments to charter schools do not necessarily equal total charter school expenses. Some issues that impact payments to charter schools include: timing issues with the payments by districts; districts that refuse to pay charter schools have the amount due charter schools deducted from their State Aid payment; charter schools may receive funding from sources other than the school districts; etc.</p>
New Mexico	†	Yes	†	Yes	†	†	
New York	†	†	†	†	†	†	
North Carolina	†	Yes	†	†	†	†	
North Dakota	†	†	†	†	†	†	
Ohio	†	Yes	†	†	†	†	
Oklahoma	†	Yes	†	Yes	†	†	

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to questions 7.b, by state or jurisdiction: Fiscal Year 2017

<u>Q.7.b</u>								
<u>Please indicate below how finance data for charter schools is included in F-33 for fiscal year 2017?</u>								
State or jurisdiction	Data reported includes functionalized revenues and expenditures for independent charter schools.	Revenues and expenditures are from only government sources	Revenues and expenditures are from both private and government sources	Data reported includes functionalized revenues and expenditures for dependent charter schools.	Revenues and expenditures are from only government sources	Data reported includes government payments to charter schools	Data for charter schools in not included in F-33	Other
Oregon	†	†	†	†	Yes	†	†	
Pennsylvania	†	Yes	†	†	†	†	†	
Rhode Island	†	Yes	†	Yes	†	†	†	Revenue and Expenses for charter schools of a district (RI has 3, 2 in Providence and 1 in Cranston) formed under the original statute, are reported as separate LEAs in the same way as independent charter schools.
South Carolina	†	†	†	Yes	†	†	†	
South Dakota	†	†	†	†	†	†	†	
Tennessee	†	†	Yes	†	†	†	†	
Texas	†	Yes	†	†	†	†	†	
Utah	†	Yes	†	†	†	†	†	
Vermont	†	†	†	†	†	†	†	
Virginia	†	†	†	Yes	†	†	†	
Washington	Yes	†	†	†	†	†	†	
West Virginia	†	†	†	†	†	†	†	
Wisconsin	†	†	Yes	†	Yes	†	†	Wisconsin has both charter schools that are authorized by and part of public school districts as well as independently authorized charter schools. District authorized charter school data is functionalized for revenue and expenditures and included within the districts data. We do not currently collect functionalized revenues and expenditures in a reportable format for the independent charter schools, therefore only government payments to these schools is included as direct program support.
Wyoming	†	†	†	Yes	†	†	†	

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to questions 7.b, by state or jurisdiction: Fiscal Year 2017

<u>Q.7.b</u>							
<u>Please indicate below how finance data for charter schools is included in F-33 for fiscal year 2017?</u>							
Data reported includes functionalized revenues and expenditures for independent charter schools.	Revenues and expenditures are from only government sources	Revenues and expenditures are from both private and government sources	Data reported includes functionalized revenues and expenditures for dependent charter schools.	Revenues and expenditures are from only government sources	Data reported includes only government payments to charter schools	Data for charter schools in not included in F-33	Other
State or jurisdiction							
Other jurisdiction							
American Samoa	†	†	†	†	†	†	†
Guam	†	†	†	†	Yes	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†		
Puerto Rico	†	†	†	†	†	†	†
Virgin Islands	†	†	†	†	†	†	†

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 8 through 10 by state or jurisdiction: Fiscal Year 2017

	<u>Q.8</u>	<u>Q.9</u>	<u>Q.9.a</u>	<u>Q.10</u>
	When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance?	Is the ADA reported on NPEFS calculated based on state statute definition?	If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?	Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
State or jurisdiction	If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?			
Alabama	No	No	†	No
Alaska	No	No	†	Yes, 0.9295
Arizona	No	Yes	No	No
Arkansas	No	No	†	No
California	No	Yes	Yes	No
Colorado	No	No	†	No
Connecticut	Yes	No	†	Yes
Delaware	No	No	†	No
District Of Columbia	We do not use any weighting or adjustments. The ADA is based on the NCES guidance provided. Summer school attendance was considered in the numerator of ADA but the number of summer school days was not considered in the denominator of the ADA calculation.	No	†	No
Florida	Number of summer days times % of summer days present.	Yes	Yes	No
Georgia	No	No	†	No
Hawaii	No	No	†	No
Idaho	No	Yes	Yes	No
Illinois	No	Yes	Yes	No
Indiana	No	No	†	No
Iowa	Total student days in attendance for summer school are added to total days in the regular school year prior to dividing by the average number of regular school days per the instructions.	No	†	No
Kansas	Total hours of summer school instruction divided by 1,116 hours to get student FTE (full-time equivalency).	No	†	No
Kentucky	Yes	Yes	No	No
Louisiana	Yes	No	No	No
Maine	No	Yes	Yes	No
Maryland	No	Yes	Yes	No
Massachusetts	Headcount times 20 percent	Yes	No	No

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 8 through 10 by state or jurisdiction: Fiscal Year 2017

State or jurisdiction	<u>Q.8</u>	<u>Q.9</u>	<u>Q.9.a</u>	<u>Q.10</u>
	When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance?	Is the ADA your state reported on NPEFS calculated based on state statute definition?	If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?	Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
Michigan	No	Yes	Yes	No
Minnesota	No	Yes	Yes	No
Mississippi	No	Yes	Yes	No
Missouri	Yes	Yes	Yes	No
Montana	No	Yes	Yes	No
Nebraska	Summer School attendance is calculated with our statewide average because not all of our districts offer it.	Yes	Yes	No
Nevada	No	No	†	Yes
New Hampshire	No	Yes	Yes	No
New Jersey	No	Yes	Yes	No
New Mexico	No	Yes	Yes	No
New York	No	Yes	Yes	No
North Carolina	No	Yes	Yes	No
North Dakota	Student membership and attendance hours are collected for each summer school course provided. Attendance hours are translated to average daily membership (ADA) using the following formula: -Attendance hours / (the number of instruction hours required for credit) x .25 = ADA -The number of instruction hours for on credit is 150 hours for science or vocational courses, 120 hours for all others.	No	†	No
Ohio	No	No	†	No
Oklahoma	No	Yes	No	No
Oregon	No	Yes	Yes	No
Pennsylvania	No	No	†	No
Rhode Island	No	No	†	No
South Carolina	No	Yes	Yes	No
South Dakota	No	No	†	No
Tennessee	No	Yes	Yes	No
Texas	No	No	Yes	No
Utah	No	No	†	Yes, 0.9424
Vermont	No	No	†	No
Virginia	Each school division's summer attendance is weighted by (summer days in session/regular school days in session).	No	†	No
Washington	No	No	No	Yes, 0.938
West Virginia	No	Yes	Yes	No

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 8 through 10 by state or jurisdiction: Fiscal Year 2017

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

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-10. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal Year 2017

Q.11	Q.11.a	
State or jurisdiction	Does your state currently maintain school-level finance data?	If you make school-level financial data available on your website please provide the url
Alabama	Yes, for all public schools in the state (including charter schools)	—
Alaska	No, the state does not maintain school-level finance data.	†
Arizona	No, the state does not maintain school-level finance data.	†
Arkansas	Yes, for all public schools in the state (including charter schools)	—
California	No, the state does not maintain school-level finance data.	†
Colorado	Yes, however the state only has the data for some schools.	https://coloradok12financialtransparency.com/#/ Note: School level reporting to the state is optional and not required for small rural school districts. Response below is based on Districts that are reporting at the school level.
Connecticut	Yes, however the state only has the data for some schools.	—
Delaware	Yes, for all public schools in the state (including charter schools)	http://www.doe.k12.de.us/domain/167
District Of Columbia	No, the state does not maintain school-level finance data.	†
Florida	Yes, for all public schools in the state (including charter schools)	http://public2.fldoe.org/TransparencyReports/CostReportSelectionPage.aspx
Georgia	Yes, for all public schools in the state (including charter schools)	—
Hawaii	Yes, for all public schools in the state except charter schools.	—
Idaho	No, the state does not maintain school-level finance data.	†
Illinois	No, the state does not maintain school-level finance data.	†
Indiana	No, the state does not maintain school-level finance data.	†
Iowa	No, the state does not maintain school-level finance data.	†
Kansas	No, the state does not maintain school-level finance data.	†
Kentucky	No, the state does not maintain school-level finance data.	†
Louisiana	Yes, for all public schools in the state (including charter schools)	Louisiana calculates school-level financial data based on data provided by all public LEAs. The school-level financial data includes actual salary data and pro-rations for other expenditures based on salary data and/or student counts. http://www.louisianabelieves.com/funding/expenditures .
Maine	Yes, for all public schools in the state (including charter schools)	—
Maryland	No, the state does not maintain school-level finance data.	—
Massachusetts	Yes, for all public schools in the state (including charter schools)	http://www.doe.mass.edu/charter/finance/revexp/ School-level data is publicly available upon request but historically has not been posted to our website. Prior to preparing for school-level reporting required under ESSA, school-level data has not been checked for quality or consistency.
Michigan	Yes, for all public schools in the state (including charter schools)	

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-10. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal Year 2017

State or jurisdiction	Q.11 Does your state currently maintain school-level finance data?	Q.11.a If you make school-level financial data available on your website please provide the url
Minnesota	Yes, for all public schools in the state (including charter schools)	—
Mississippi	Yes, for all public schools in the state (including charter schools)	†
Missouri	No, the state does not maintain school-level finance data.	†
Montana	No, the state does not maintain school-level finance data.	†
Nebraska	No, the state does not maintain school-level finance data.	†
Nevada	No, the state does not maintain school-level finance data.	†
New Hampshire	No, the state does not maintain school-level finance data.	†
New Jersey	Yes, however the state only has the data for some schools.	—
New Mexico	No, the state does not maintain school-level finance data.	†
New York	No, the state does not maintain school-level finance data.	†
North Carolina	Yes, for all public schools in the state (including charter schools)	NC DPI does not compile or analyze or publish school level data. LEA level available at http://apps.schools.nc.gov/pls/apex/f?p=1:1:0
North Dakota	No, the state does not maintain school-level finance data.	†
Ohio	Yes, for all public schools in the state (including charter schools)	—
Oklahoma	Yes, for all public schools in the state (including charter schools)	https://sdeweb01.sde.ok.gov/OCAS_Reporting/
Oregon	No, the state does not maintain school-level finance data.	†
Pennsylvania	No, the state does not maintain school-level finance data.	†
Rhode Island	Yes, for all public schools in the state (including charter schools)	http://www.ride.ri.gov/FundingFinance/SchoolDistrictFinancialData/UniformChartofAccounts.aspx
South Carolina	Yes, for all public schools in the state (including charter schools)	www.ed.sc.gov
South Dakota	No, the state does not maintain school-level finance data.	†
Tennessee	No, the state does not maintain school-level finance data.	†
Texas	No, the state does not maintain school-level finance data.	†
Utah	Yes, for all public schools in the state (including charter schools)	†
Vermont	No, the state does not maintain school-level finance data.	†
Virginia	No, the state does not maintain school-level finance data.	†
Washington	No, the state does not maintain school-level finance data.	†
West Virginia	Yes, however the state only has the data for some schools.	—

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-10. Fiscal Data Plan responses to questions 11 through 11.a, by state or jurisdiction: Fiscal Year 2017

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

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal Year 2017

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

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 11.b through 11.c, by state or jurisdiction: Fiscal Year 2017

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

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-12. Fiscal Data Plan responses to questions 11.d through 11.e by state or jurisdiction: Fiscal Year 2017

	Q.11.d							Q.11.e		
If your state currently tracks nonpersonnel expenditures at the school-level, please indicate the types of expenditures collected.										
State or jurisdiction	Tech. related supplies & purchased services	Non-tech. related supplies & purchased services	Tech. related equipment	Tech. software	Textbooks & periodicals	Instructional staff support	Improvement of instruction, such as professional development	Library & media services	Not collected at school-level	If your state currently tracks personnel or nonpersonnel expenditures at the school level, has your state's uniform chart of accounts been adjusted to include school-level codes?
Alabama	†	†	†	†	Yes	Yes	Yes	Yes	†	Yes
Alaska	†	†	†	†	†	†	†	†	†	†
Arizona	†	†	†	†	†	†	†	†	†	†
Arkansas	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes	†	Yes
California	†	†	†	†	†	†	†	†	†	†
Colorado	†	†	†	†	Yes	Yes	†	†	†	Yes
Connecticut	†	†	†	†	†	†	†	†	†	†
Delaware	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	No
District Of Columbia	†	†	†	†	†	†	†	†	†	†
Florida	†	†	†	†	†	Yes	Yes	Yes	†	Yes
Georgia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Idaho	†	†	†	†	†	†	†	†	†	†
Illinois	†	†	†	†	†	†	†	†	†	†
Indiana	†	†	†	†	†	†	†	†	†	†
Iowa	†	†	†	†	†	†	†	†	†	†
Kansas	†	†	†	†	†	†	†	†	†	†
Kentucky	†	†	†	†	†	†	†	†	†	†
Louisiana	†	†	†	†	†	†	†	†	†	Yes
Maine	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Maryland	†	†	†	†	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Michigan	†	†	†	†	Yes	†	†	†	†	Yes
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Missouri	†	†	†	†	†	†	†	†	†	†
Montana	†	†	†	†	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†	†	†	†	†
Nevada	†	†	†	†	†	†	†	†	†	†
New Hampshire	†	†	†	†	†	†	†	†	†	†
New Jersey	†	†	†	†	Yes	Yes	Yes	Yes	†	No
New Mexico	†	†	†	†	†	†	†	†	†	†
New York	†	†	†	†	†	†	†	†	†	†

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-12. Fiscal Data Plan responses to questions 11.d through 11.e by state or jurisdiction: Fiscal Year 2017

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

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-13. Fiscal Data Plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal Year 2017

State or jurisdiction	Q.12	Q.12.a				Q.12.b		
	Does your state have virtual schools?	If yes, are finance data for these virtual schools included in your state's NPEFS and F-33 submissions?	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.	Not included in FY 2017 NPEFS or F-33	Functionalized and reported as a separate education agency	Functionalized and reported under the LEA of the students' home school	Reported as tuition payments or purchased services under the LEA of the student's home school	
Alabama	Yes	Yes	Yes	†	†	Yes	†	†
Alaska	Yes	Yes	Yes	†	†	Yes	†	†
Arizona	Yes	Yes	Yes	†	†	Yes	†	†
Arkansas	Yes	Yes	Yes	†	†	†	Yes	†
California	Yes	Yes	†	†	†	Yes	†	†
Colorado	No	†	†	†	†	†	†	†
Connecticut	No	†	†	†	†	†	†	†
Delaware	No	†	†	†	†	†	†	†
District Of Columbia	No	†	†	†	†	†	†	†
Florida	Yes	Yes	Yes	†	†	Yes	†	†
Georgia	Yes	Yes	Yes	†	†	Yes	Yes	Yes
Hawaii	No	†	†	†	†	†	†	†
Idaho	Yes	Yes	Yes	†	†	†	Yes	†
Illinois	Yes	Yes	Yes	†	†	Yes	†	†
Indiana	Yes	Yes	Yes	†	†	†	Yes	†
Iowa	Yes	Yes	Yes	†	†	†	†	Yes
Kansas	Yes	Yes	Yes	†	†	†	†	Yes
Kentucky	Yes	Yes	†	†	†	Yes	†	†
Louisiana	Yes	Yes	Yes	†	†	†	Yes	†
Maine	Yes	Yes	Yes	†	†	Yes	Yes	†
Maryland	No	†	†	†	†	†	†	†
Massachusetts	Yes	Yes	†	†	†	†	Yes	†
Michigan	Yes	Yes	Yes	†	†	†	Yes	Yes
Minnesota	Yes	Yes	Yes	†	†	†	Yes	†
Mississippi	No	†	†	†	†	†	†	†
Missouri	No	†	†	†	†	†	†	†
Montana	Yes	Yes	Yes	†	†	†	†	†
Nebraska	Yes	Yes	Yes	†	†	Yes	†	†
Nevada	Yes	Yes	Yes	†	†	†	†	†
New Hampshire	Yes	†	†	†	Yes	†	Yes	†
New Jersey	No	†	†	†	†	†	†	†
New Mexico	Yes	Yes	Yes	†	†	Yes	†	†
New York	No	†	†	†	†	†	†	†
North Carolina	Yes	†	†	†	Yes	†	Yes	†
North Dakota	No	†	†	†	†	†	†	†
Ohio	Yes	Yes	Yes	†	†	†	Yes	†
Oklahoma	Yes	Yes	Yes	†	†	†	Yes	†
Oregon	Yes	Yes	Yes	†	†	Yes	†	†
Pennsylvania	Yes	Yes	Yes	†	†	†	Yes	†
Rhode Island	No	†	†	†	†	†	†	†

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-13. Fiscal Data Plan responses to questions 12 through 12.b, by state or jurisdiction: Fiscal Year 2017

State or jurisdiction	Q.12		Q.12.a			Q.12.b			
	Does your state have virtual schools?	If yes, are finance data for these virtual schools included in your state's NPEFS and F-33 submissions?	Included in FY 2017 NPEFS	Included in FY 2017 F-33	Amounts are reported only in the fiscal data plan, not F-33 or NPEFS.	Not included in FY 2017 NPEFS or F-33	Functionalized and reported as a separate education agency	Functionalized and reported under the LEA of the students' home school	Reported as tuition payments or purchased services under the LEA of the student's home school
South Carolina	Yes	Yes	Yes	†	†	Yes	†	†	
South Dakota	Yes	Yes	Yes	†	†	Yes	†	Yes	
Tennessee	Yes	Yes	Yes	†	†	Yes	†	†	
Texas	Yes	Yes	Yes	†	†	Yes	†	†	
Utah	Yes	Yes	Yes	†	†	†	Yes	†	
Vermont	No	†	†	†	†	†	†	†	
Virginia	Yes	Yes	Yes	†	†	Yes	†	†	
Washington	Yes	Yes	Yes	†	†	Yes	†	†	
West Virginia	Yes	Yes	†	†	†	†	Yes	†	
Wisconsin	Yes	Yes	Yes	†	†	Yes	†	†	
Wyoming	No	†	†	†	†	†	†	†	
Other jurisdictions									
American Samoa	No	†	†	†	†	†	†	†	
Guam	No	†	†	†	†	†	†	†	
Northern Mariana Islands	No	†	†	†	†	†	†	†	
Puerto Rico	No	†	†	†	†	†	†	†	
Virgin Islands	No	†	†	†	†	†	†	†	

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-14. Fiscal Data Plan responses to questions 13 through 13.a, by state or jurisdiction: Fiscal Year 2017

State or jurisdiction	<u>Q.13</u>	<u>Q.13.a</u>		
	Does your state report revenues from private sources?	If your state currently tracks revenues from private sources, please indicate where these data are reported on NPEFS.		
		Transportation fees from Individuals (R1G)	Other Revenue from Local Sources (R1L)	Other Sources of Revenues (R5)
Alabama	Yes	†	Yes	Yes
Alaska	Yes	†	Yes	†
Arizona	Yes	Yes	Yes	Yes
Arkansas	Yes	†	Yes	†
California	Yes	Yes	Yes	†
Colorado	Yes	Yes	†	†
Connecticut	Yes	Yes	Yes	†
Delaware	Yes	†	Yes	†
District Of Columbia	Yes	Yes	Yes	Yes
Florida	Yes	Yes	Yes	†
Georgia	Yes	Yes	Yes	Yes
Hawaii	Yes	†	Yes	†
Idaho	Yes	†	Yes	†
Illinois	Yes	Yes	Yes	Yes
Indiana	Yes	†	Yes	†
Iowa	Yes	Yes	Yes	Yes
Kansas	Yes	†	Yes	†
Kentucky	Yes	Yes	Yes	Yes
Louisiana	Yes	Yes	Yes	†
Maine	Yes	Yes	Yes	†
Maryland	Yes	Yes	Yes	†
Massachusetts	Yes	Yes	Yes	†
Michigan	Yes	Yes	Yes	†
Minnesota	Yes	†	Yes	†
Mississippi	Yes	†	Yes	†
Missouri	Yes	Yes	Yes	†
Montana	Yes	†	Yes	†
Nebraska	Yes	Yes	Yes	Yes
Nevada	Yes	Yes	Yes	Yes
New Hampshire	Yes	†	Yes	Yes
New Jersey	Yes	Yes	Yes	†
New Mexico	Yes	†	Yes	†
New York	Yes	†	†	Yes
North Carolina	Yes	†	Yes	Yes
North Dakota	Yes	Yes	†	†
Ohio	Yes	†	Yes	†
Oklahoma	Yes	Yes	Yes	Yes
Oregon	Yes	Yes	Yes	Yes
Pennsylvania	Yes	†	Yes	†
Rhode Island	Yes	†	Yes	†
South Carolina	Yes	Yes	†	Yes

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-14. Fiscal Data Plan responses to questions 13 through 13.a, by state or jurisdiction: Fiscal Year 2017

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

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-15. Fiscal Data Plan responses to question 13.b, by state or jurisdiction: Fiscal Year 2017

Q.13.b					
Please indicate which donors are included from your revenue reporting:					
State or jurisdiction	Private Foundations	Non-profit Organizations	PTA/PTO Organizations	Campus Booster Clubs	Private Individuals
Alabama	Yes	Yes	Yes	Yes	Yes
Alaska	†	†	†	†	†
Arizona	†	†	†	†	Yes
Arkansas	†	†	†	†	†
California	Yes	Yes	Yes	Yes	Yes
Colorado	Yes	Yes	†	†	†
Connecticut	Yes	Yes	Yes	Yes	Yes
Delaware	Yes	Yes	Yes	Yes	Yes
District Of Columbia	Yes	Yes	Yes	†	Yes
Florida	Yes	Yes	†	†	Yes
Georgia	†	†	†	†	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes
Idaho	†	†	†	†	†
Illinois	†	†	†	†	†
Indiana	†	†	†	†	†
Iowa	Yes	Yes	Yes	Yes	Yes
Kansas	Yes	Yes	Yes	Yes	Yes
Kentucky	†	†	†	†	†
Louisiana	Yes	Yes	†	†	Yes
Maine	†	†	Yes	Yes	†
Maryland	†	Yes	†	†	Yes
Massachusetts	†	†	†	†	†
Michigan	Yes	Yes	Yes	Yes	Yes
Minnesota	Yes	Yes	†	†	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes
Missouri	Yes	Yes	Yes	Yes	Yes
Montana	Yes	Yes	Yes	Yes	Yes
Nebraska	Yes	Yes	Yes	Yes	Yes
Nevada	†	†	†	†	†
New Hampshire	Yes	Yes	Yes	Yes	Yes
New Jersey	†	†	†	†	†
New Mexico	Yes	Yes	Yes	Yes	Yes
New York	†	†	†	†	Yes
North Carolina	†	†	Yes	Yes	†
North Dakota	Yes	Yes	Yes	Yes	Yes
Ohio	Yes	†	†	†	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes
Oregon	†	†	†	†	†
Pennsylvania	Yes	Yes	Yes	Yes	Yes
Rhode Island	Yes	Yes	†	†	Yes
South Carolina	Yes	Yes	Yes	Yes	Yes
South Dakota	Yes	Yes	Yes	Yes	Yes

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-15. Fiscal Data Plan responses to question 13.b, by state or jurisdiction: Fiscal Year 2017

Q.13.b

Please indicate which donors are included from your revenue reporting:

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

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix F - Fiscal Data Plan Responses

Exhibit F-16. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal Year 2017

Q.14

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

State or jurisdiction

Alabama	All LEAs report to the state using a Modified Accrual method of accounting	
Alaska	All LEAs report to the state using a Modified Accrual method of accounting	
Arizona	LEAs report using a different method	Districts are budget based and charters are cash based.
Arkansas	All LEAs report to the state using a Modified Accrual method of accounting	
California	LEAs report using a different method	All school districts reported to the state using the modified accrual method of accounting. However, some school districts report charter school financial data in a fund that is reported using the full accrual method of accounting.
Colorado	All LEAs report to the state using a Modified Accrual method of accounting	
Connecticut	All LEAs report to the state using a Modified Accrual method of accounting	
Delaware	All LEAs report using a Cash Basis method of accounting	
District Of Columbia	All LEAs report to the state using a Modified Accrual method of accounting	
Florida	All LEAs report to the state using a Modified Accrual method of accounting	
Georgia	All LEAs report to the state using a Modified Accrual method of accounting	
Hawaii	All LEAs report using a Cash Basis method of accounting	
Idaho	All LEAs report to the state using a Modified Accrual method of accounting	
Illinois	LEAs may report to the state using either a Cash Basis or Modified Accrual method of accounting	
Indiana	All LEAs report using a Cash Basis method of accounting	
Iowa	LEAs report using a different method	LEAs report using Generally Accepted Accounting Principles so modified accrual is used for governmental fund types and full accrual for proprietary type funds.
Kansas	All LEAs report using a Cash Basis method of accounting	
Kentucky	All LEAs report to the state using a Modified Accrual method of accounting	

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-16. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal Year 2017

Q.14

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

State or jurisdiction

Louisiana	All LEAs report to the state using a Modified Accrual method of accounting	
Maine	LEAs may report to the state using either a Cash Basis or Modified Accrual method of accounting	
Maryland	All LEAs report to the state using a Modified Accrual method of accounting	
Massachusetts	All LEAs report to the state using a Modified Accrual method of accounting	
Michigan	All LEAs report to the state using a Modified Accrual method of accounting	
Minnesota	All LEAs report to the state using a Modified Accrual method of accounting	
Mississippi	All LEAs report to the state using a Modified Accrual method of accounting	
Missouri	LEAs may report to the state using either a Cash Basis or Modified Accrual method of accounting	
Montana	All LEAs report to the state using a Modified Accrual method of accounting	
Nebraska	LEAs may report to the state using either a Cash Basis or Modified Accrual method of accounting	
Nevada	All LEAs report to the state using a Modified Accrual method of accounting	
New Hampshire	All LEAs report to the state using a Modified Accrual method of accounting	
New Jersey	LEAs report using a different method	Modified Accrual Method Adjusted for certain state revenue payments.
New Mexico	All LEAs report using a Cash Basis method of accounting	
New York	All LEAs report to the state using a Modified Accrual method of accounting	
North Carolina	All LEAs report to the state using a Modified Accrual method of accounting	
North Dakota	LEAs may report to the state using either a Cash Basis or Modified Accrual method of accounting	
Ohio	All LEAs report using a Cash Basis method of accounting	

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-16. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal Year 2017

Q.14

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

State or jurisdiction	
Oklahoma	LEAs may report to the state using either a Cash Basis or Modified Accrual method of accounting
Oregon	LEAs may report to the state using either a Cash Basis or Modified Accrual method of accounting
Pennsylvania	All LEAs report to the state using a Modified Accrual method of accounting
Rhode Island	All LEAs report to the state using a Modified Accrual method of accounting
South Carolina	All LEAs report to the state using a Modified Accrual method of accounting
South Dakota	All LEAs report to the state using a Modified Accrual method of accounting
Tennessee	All LEAs report to the state using a Modified Accrual method of accounting
Texas	All LEAs report to the state using a Modified Accrual method of accounting
Utah	All LEAs report to the state using a Modified Accrual method of accounting
Vermont	LEAs may report to the state using either a Cash Basis or Modified Accrual method of accounting
Virginia	All LEAs report to the state using a Modified Accrual method of accounting
Washington	LEAs may report to the state using either a Cash Basis or Modified Accrual method of accounting
West Virginia	All LEAs report to the state using a Modified Accrual method of accounting
Wisconsin	All LEAs report to the state using a Modified Accrual method of accounting
Wyoming	All LEAs report using a Cash Basis method of accounting

Modified Accrual is used by all LEAs to report Governmental Fund revenue and expenditures however Proprietary Fund revenues and expenses are reported using the full accrual method. Note: PA LEAs are required to utilize an Enterprise fund for their food service activities.

I wasn't sure how to add comments regarding questions in this data plan, so I put my information here:
 Question 11d - Districts have the option to code non-personnel expenses to a school level. Wyoming dictates school-level coding for a some functions, typically those related to direct instruction. However, if expenses are coded to the district level, we are able to allocate them to a school level based on enrollment, if needed.
 Question 13b - Revenue from private sources is not designated by source. For our reporting purpose, a private donation, if reported, is counted as a local resource. (R1L)

See notes at end of table.

Appendix F - Fiscal Data Plan Responses

Exhibit F-16. Fiscal Data Plan responses to question 14, by state or jurisdiction: Fiscal Year 2017

Q.14

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

State or jurisdiction

American Samoa	All LEAs report using a Cash Basis method of accounting
Guam	All LEAs report to the state using a Modified Accrual method of accounting
Commonwealth of the Northern Mariana Islands	All LEAs report to the state using a Modified Accrual method of accounting
Puerto Rico	All LEAs report using a Cash Basis method of accounting
U.S. Virgin Islands	LEAs may report to the state using either a Cash Basis or Modified Accrual method of accounting

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2017, provisional Version 1a.

Appendix G—Value Distribution and Field Frequencies

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2017

Variable	Description	Number					Percent			
		Total	Flags				Flags			
			R	A	I	T	R	A	I	T
IR1A	LOCAL REV PROPERTY TAX	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1B	LOCAL REV NON PROPERTY TAX	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1C	LOCAL REV LOC GOVT PROPERTY TAX	56	54	2	0	0	96.4	3.6	0.0	0.0
IR1D	LOCAL REV LOC GOVT NON PROPERTY TAX	56	54	2	0	0	96.4	3.6	0.0	0.0
IR1E	LOCAL REV INDIVIDUALS TUITION	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1F	LOCAL REV TUITION FROM LEAS	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1G	LOCAL REV TRANSPORT FEES INDIVIDUALS	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1H	LOCAL REV TRANSPORT FEES LEAS	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1I	LOCAL REV EARNINGS ON INVESTMENT	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1J	LOCAL REV FOOD SERVICE	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1K	LOCAL REV STUDENT ACTIVITIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1L	LOCAL REV OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1M	LOCAL REV TEXTBOOK	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1N	LOCAL REV SUMMER SCHOOL	56	55	1	0	0	98.2	1.8	0.0	0.0
ISTR1	LOCAL REV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IR2	INTERMEDIATE REVENUE	56	56	0	0	0	100.0	0.0	0.0	0.0
IR3	STATE REVENUE	56	56	0	0	0	100.0	0.0	0.0	0.0
IR4A	FED REV DIRECT GRANTS	56	55	1	0	0	98.2	1.8	0.0	0.0
IR4B	FED REV THRU STATE	56	56	0	0	0	100.0	0.0	0.0	0.0
IR4C	FED REV THRU INTERMEDIATE AGENCIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IR4D	FED REV OTHER SOURCES	56	55	1	0	0	98.2	1.8	0.0	0.0
ISTR4	FED REV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IR5	REV FROM OTHER SOURCES	56	55	0	1	0	98.2	0.0	1.8	0.0
ITR	TOTAL REVENUE FROM ALL SOURCES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE11	FLAG INSTR EXP SALARIES	56	42	14	0	0	75.0	25.0	0.0	0.0
IE12	FLAG INSTR EXP EMP BENEFITS	56	42	14	0	0	75.0	25.0	0.0	0.0
IE13	FLAG INSTR EXP PURCHASED SERVICES	56	41	15	0	0	73.2	26.8	0.0	0.0
IE14	FLAG INSTR EXP TUITION	56	55	1	0	0	98.2	1.8	0.0	0.0
IE15	FLAG INSTR EXP TUITION TO OTHER LEAS	56	55	1	0	0	98.2	1.8	0.0	0.0
IE16	FLAG INSTR EXP SUPPLIES	56	42	14	0	0	75.0	25.0	0.0	0.0
IE17	FLAG INSTR EXP PROPERTY	56	54	2	0	0	96.4	3.6	0.0	0.0
IE18	FLAG INSTR EXP OTHER	56	41	15	0	0	73.2	26.8	0.0	0.0
ISTE1	FLAG INSTR EXP SUBTOTAL	56	41	0	0	15	73.2	0.0	0.0	26.8
IE11A	FLAG INSTR EXP REGULAR PROGRAM SALARIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IE11B	FLAG INSTR EXP SPECIAL EDUCATION SALARIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IE11C	FLAG INSTR EXP VOCATIONAL SALARIES	56	52	4	0	0	92.9	7.1	0.0	0.0
IE11D	FLAG INSTR EXP OTHER PROGRAMS SALARIES	56	53	3	0	0	94.6	5.4	0.0	0.0
IE2	FLAG INSTR EXP TEXTBOOKS	56	46	10	0	0	82.1	17.9	0.0	0.0
IE212	FLAG SUP EXP SALARY STUDENTS	56	43	13	0	0	76.8	23.2	0.0	0.0
IE213	FLAG SUP EXP SALARY INSTR STAFF	56	43	13	0	0	76.8	23.2	0.0	0.0
IE214	FLAG SUP EXP SALARY GEN ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE215	FLAG SUP EXP SALARY SCHOOL ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE216	FLAG SUP EXP SALARY OPER & MAINTENANCE	56	43	13	0	0	76.8	23.2	0.0	0.0
IE217	FLAG SUP EXP SALARY STUDENT TRANSP	56	43	13	0	0	76.8	23.2	0.0	0.0
IE218	FLAG SUP EXP SALARY OTHER SERVICES	56	43	13	0	0	76.8	23.2	0.0	0.0
ITE21	FLAG SUP EXP SALARY SUBTOTAL	56	43	0	0	13	76.8	0.0	0.0	23.2
IE222	FLAG SUP EXP EMP BENEFITS STUDENTS	56	42	14	0	0	75.0	25.0	0.0	0.0
IE223	FLAG SUP EXP EMP BENEFITS INSTR STAFF	56	42	14	0	0	75.0	25.0	0.0	0.0
IE224	FLAG SUP EXP EMP BENEFITS GEN ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE225	FLAG SUP EXP EMP BENEFITS SCHOOL ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE226	FLAG SUP EXP EMP BENEFITS OPER & MAINTENANC	56	42	14	0	0	75.0	25.0	0.0	0.0
IE227	FLAG SUP EXP EMP BENEFITS STUDENT TRANSP	56	42	14	0	0	75.0	25.0	0.0	0.0
IE228	FLAG SUP EXP EMP BENEFITS OTHER SERV	56	42	14	0	0	75.0	25.0	0.0	0.0
ITE22	FLAG SUP EXP EMP BENEFITS SUBTOTAL	56	42	0	0	14	75.0	0.0	0.0	25.0
IE232	FLAG SUP EXP PURCH SERV STUDENTS	56	43	13	0	0	76.8	23.2	0.0	0.0

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 2017—Continued

Variable	Description	Number					Percent			
		Total	Flags				Flags			
			R	A	I	T	R	A	I	T
IE233	FLAG SUP EXP PURCH SERV INSTR STAFF	56	43	13	0	0	76.8	23.2	0.0	0.0
IE234	FLAG SUP EXP PURCH SERV GEN ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE235	FLAG SUP EXP PURCH SERV SCHOOL ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE236	FLAG SUP EXP PURCH SERV OPER & MAINTENANCE	56	43	13	0	0	76.8	23.2	0.0	0.0
IE237	FLAG SUP EXP PURCH SERV STUDENT TRANSP	56	43	13	0	0	76.8	23.2	0.0	0.0
IE238	FLAG SUP EXP PURCH SERV OTHER SERV	56	43	13	0	0	76.8	23.2	0.0	0.0
ITE23	FLAG SUP EXP PURCH SERV SUBTOTAL	56	43	0	0	13	76.8	0.0	0.0	23.2
IE242	FLAG SUP EXP SUPPLIES STUDENTS	56	43	13	0	0	76.8	23.2	0.0	0.0
IE243	FLAG SUP EXP SUPPLIES INSTR STAFF	56	43	13	0	0	76.8	23.2	0.0	0.0
IE244	FLAG SUP EXP SUPPLIES GEN ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE245	FLAG SUP EXP SUPPLIES SCHOOL ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE246	FLAG SUP EXP SUPPLIES OPER & MAINTENANCE	56	43	13	0	0	76.8	23.2	0.0	0.0
IE247	FLAG SUP EXP SUPPLIES STUDENT TRANSP	56	43	13	0	0	76.8	23.2	0.0	0.0
IE248	FLAG SUP EXP SUPPLIES OTHER SERV	56	43	13	0	0	76.8	23.2	0.0	0.0
ITE24	FLAG SUP EXP SUPPLIES SUBTOTAL	56	43	0	0	13	76.8	0.0	0.0	23.2
IE252	FLAG SUP EXP PROPERTY STUDENTS	56	53	3	0	0	94.6	5.4	0.0	0.0
IE253	FLAG SUP EXP PROPERTY INSTR STAFF	56	53	3	0	0	94.6	5.4	0.0	0.0
IE254	FLAG SUP EXP PROPERTY GEN ADMIN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE255	FLAG SUP EXP PROPERTY SCHOOL ADMIN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE256	FLAG SUP EXP PROPERTY OPER & MAINTENANCE	56	53	3	0	0	94.6	5.4	0.0	0.0
IE257	FLAG SUP EXP PROPERTY STUDENT TRANSP	56	53	3	0	0	94.6	5.4	0.0	0.0
IE258	FLAG SUP EXP PROPERTY OTHER SERV	56	53	3	0	0	94.6	5.4	0.0	0.0
ITE25	FLAG SUP EXP PROPERTY SUBTOTAL	56	54	0	0	2	96.4	0.0	0.0	3.6
IE262	FLAG SUP EXP OTHER INSTR STUDENTS	56	43	13	0	0	76.8	23.2	0.0	0.0
IE263	FLAG SUP EXP OTHER INSTR STAFF	56	43	13	0	0	76.8	23.2	0.0	0.0
IE264	FLAG SUP EXP OTHER GEN ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE265	FLAG SUP EXP OTHER SCHOOL ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE266	FLAG SUP EXP OTHER OPER & MAINTENANCE	56	43	13	0	0	76.8	23.2	0.0	0.0
IE267	FLAG SUP EXP OTHER STUDENT TRANSP	56	43	13	0	0	76.8	23.2	0.0	0.0
IE268	FLAG SUP EXP OTHER OTHER SERV	56	43	13	0	0	76.8	23.2	0.0	0.0
ITE26	FLAG SUP EXP OTHER SUBTOTAL	56	43	0	0	13	76.8	0.0	0.0	23.2
ISTE22	FLAG SUP EXP SUBTOTAL STUDENTS	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE23	FLAG SUP EXP SUBTOTAL INSTR STAFF	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE24	FLAG SUP EXP SUBTOTAL GEN ADMIN	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE25	FLAG SUP EXP SUBTOTAL SCHOOL ADMIN	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE26	FLAG SUP EXP SUBTOTAL OPER & MAINTENANCE	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE27	FLAG SUP EXP SUBTOTAL STUDENT TRANSP	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE28	FLAG SUP EXP SUBTOTAL OTHER SERVICES	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE2T	FLAG SUP EXP TOTAL SUPPORT SERVICES	56	42	0	0	14	75.0	0.0	0.0	25.0
IE3A11	FLAG NONINSTR SERV FOOD SERV SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A12	FLAG NONINSTR SERV FOOD SERV EMP BEN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE3A13	FLAG NONINSTR SERV FOOD SERV PURCH	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A14	FLAG NONINSTR SERV FOOD SERV SUPPLIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A2	FLAG NONINSTR SERV FOOD SERV (PROPERTY)	56	54	2	0	0	96.4	3.6	0.0	0.0
IE3A16	FLAG NONINSTR SERV FOOD SERV OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A1	FLAG NONINSTR SERV FOOD SERV SUBTOT	56	53	0	0	3	94.6	0.0	0.0	5.4
IE3B11	FLAG NONINSTR SERV ENTERPRISE SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B12	FLAG NONINSTR SERV ENTERPRISE EMP BENEFITS	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B13	FLAG NON INSTR SERV ENTERPRISE PUR SERV	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B14	FLAG NON INSTR SERV ENTERPRISE SUPPLIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B2	FLAG NON INSTR SERV ENTERPRISE (PROPERTY)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B16	FLAG NON INSTR SERV ENTERPRISE OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B1	FLAG NON INSTR SERV ENTERPRISE SUBTOT	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE3	FLAG NON INSTR SERV TOTAL	56	53	0	0	3	94.6	0.0	0.0	5.4
IE4A1	FLAG DIRECT PROG SUP TEXTBOOKS	56	56	0	0	0	100.0	0.0	0.0	0.0

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 2017—Continued

Variable	Description	Number					Percent			
		Total	Flags				Flags			
			R	A	I	T	R	A	I	T
IE4A2	FLAG DIRECT PROG SUP TEXTBOOKS (PROPERTY)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4B1	FLAG DIRECT PROG SUP TRANSPORT	56	55	1	0	0	98.2	1.8	0.0	0.0
IE4B2	FLAG DIRECT PROG SUP TRNSPRT (PROPERTY)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4C1	FLAG DIRECT PROG SUP EMP BENEFITS	56	50	6	0	0	89.3	10.7	0.0	0.0
IE4C2	FLAG DIRECT PROG SUP EMP BEN (PROPERTY)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4D	FLAG DIRECT PROG SUP PRIVATE SCHOOL STUDEN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4E1	FLAG DIRECT PROG SUP OTHER	56	42	14	0	0	75.0	25.0	0.0	0.0
IE4E2	FLAG DIRECT PROG SUP OTHER (PROPERTY)	56	54	2	0	0	96.4	3.6	0.0	0.0
ISTE4	FLAG DIRECT PROG SUP SUBTOTAL	56	42	0	0	14	75.0	0.0	0.0	25.0
ITE5	FLAG CURRENT EXPENDITURES	56	43	0	0	13	76.8	0.0	0.0	23.2
IE61	FLAG FACILITIES AQUISITION NONPROPERTY	56	49	7	0	0	87.5	12.5	0.0	0.0
IE62	FLAG FACILITIES AQUISITION PROP (LAND/BLDS)	56	48	8	0	0	85.7	14.3	0.0	0.0
IE63	FLAG FACILITIES AQUISITION EQUIPMENT	56	50	6	0	0	89.3	10.7	0.0	0.0
ISTE6	FLAG FACILITIES AQUISITION TOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE7A1	FLAG OTHER USE DEBT SERVICE INTEREST	56	56	0	0	0	100.0	0.0	0.0	0.0
IE7A2	FLAG OTHER USE REDEMPTION	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE7	FLAG OTHER USE DEBT SERV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE81	FLAG COMM SERV NONPROPERTY	56	55	0	1	0	98.2	0.0	1.8	0.0
IE82	FLAG COMM SERV PROPERTY	56	55	0	1	0	98.2	0.0	1.8	0.0
IE9A	FLAG DIRECT COST PROG NONPUB SCHOOL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9B	FLAG DIRECT COST PROG ADULT ED	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9C	FLAG DIRECT COST PROG COMM COLLEGE	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9D	FLAG DIRECT COST PROG OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE91	FLAG DIRECT COST PROG PROPERTY	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE9	FLAG DIRECT COST PROG SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
ITE10	FLAG PROPERTY TOTAL	56	49	0	0	7	87.5	0.0	0.0	12.5
ITE11	FLAG TOTAL EXPENDITURES FOR EDUCATION	56	43	0	0	13	76.8	0.0	0.0	23.2
IX12C	FLAG EXCLUS FOR PL 100 297 TITLE I	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12D	FLAG EXCLUS FOR PL 100 297 TITLE I CO	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12E	FLAG EXCLUS FOR PL 100 297 TITLE V PART A	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12F	FLAG EXCLUS FOR PL 100 297 TITLE V PART A CO	56	56	0	0	0	100.0	0.0	0.0	0.0
ITX12	FLAG TOTAL EXCLUS FOR PL 100 297	56	56	0	0	0	100.0	0.0	0.0	0.0
INCE13	FLAG NET CURRENT EXPENDITURES	56	43	0	0	13	76.8	0.0	0.0	23.2
IADA	FLAG ADA (STATE AND NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IA14A	FLAG ADA (STATE DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IA14B	FLAG ADA (NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IPPE15	FLAG PER PUPIL EXPENDITURES	56	55	0	0	1	98.2	0.0	0.0	1.8
IMEMBR16	FLAG TOTAL STUDENT	56	53	2	1	0	94.6	3.6	1.8	0.0
ICE1	CURRENT EXPENDITURES FROM STATE AND LOCAL	56	56	0	0	0	100.0	0.0	0.0	0.0
ICE2	CURRENT EXPENDITURES FROM FEDERAL	56	56	0	0	0	100.0	0.0	0.0	0.0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2017, Provisional Version 1a.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2017

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
R1A	LOCAL REV PROPERTY TAX	40	0	16	\$2,385,239	\$27,675,817,407	\$5,139,669,521
R1B	LOCAL REV NON PROPERTY TAX	30	0	26	593,479	2,446,499,298	460,445,683
R1C	LOCAL REV LOC GOVT PROPERTY TAX	22	0	34	168,400	16,007,200,751	2,389,674,583
R1D	LOCAL REV LOC GOVT NON PROPERTY TAX	24	0	32	27,323	3,634,317,251	456,973,034
R1E	LOCAL REV INDIVIDUALS TUITION	56	0	0	0	155,541,074	19,056,957
R1F	LOCAL REV TUITION FROM LEAS	56	0	0	0	2,882,825,360	161,602,494
R1G	LOCAL REV TRANSPORT FEES INDIVIDUALS	56	0	0	0	14,888,124	1,887,295
R1H	LOCAL REV TRANSPORT FEES LEAS	56	0	0	0	390,323,166	9,270,636
R1I	LOCAL REV EARNINGS ON INVESTMENT	56	0	0	0	427,029,279	33,582,525
R1J	LOCAL REV FOOD SERVICE	56	0	0	0	622,292,727	101,807,940
R1K	LOCAL REV STUDENT ACTIVITIES	56	0	0	0	720,266,207	79,499,195
R1L	LOCAL REV OTHER	56	0	0	0	3,810,587,492	327,549,760
R1M	LOCAL REV TEXTBOOK	56	0	0	0	103,885,877	3,966,357
R1N	LOCAL REV SUMMER SCHOOL	56	0	0	0	37,132,438	2,105,697
STR1	LOCAL REV SUBTOTAL	56	0	0	54,802	36,843,067,449	5,621,961,886
R2	INTERMEDIATE REVENUE	56	0	0	0	474,535,063	40,098,433
R3	STATE REVENUE	53	0	3	10,737,990	50,841,071,732	6,287,996,696
R4A	FED REV DIRECT GRANTS	56	0	0	0	473,902,360	66,161,992
R4B	FED REV THRU STATE	56	0	0	0	6,724,475,482	928,596,819
R4C	FED REV THRU INTERMEDIATE AGENCIES	56	0	0	0	94,281,403	10,852,103
R4D	FED REV OTHER SOURCES	56	0	0	0	264,092,680	37,878,595
STR4	FED REV SUBTOTAL	56	0	0	26,258,617	7,455,046,472	1,043,489,510
R5	REV FROM OTHER SOURCES	56	0	0	0	15,621,512,053	1,319,789,040
TR	TOTAL REVENUE FROM ALL SOURCES	56	0	0	73,876,228	88,108,864,103	12,656,689,559
E11	INSTR EXP SALARIES	56	0	0	22,500,347	28,385,594,541	4,247,285,557
E12	INSTR EXP EMP BENEFITS	56	0	0	4,690,801	13,445,450,593	1,761,110,313
E13	INSTR EXP PURCHASED SERVICES	56	0	0	479,098	3,366,298,485	331,022,287
E14	INSTR EXP TUITION	56	0	0	0	935,273,418	109,559,065
E15	INSTR EXP TUITION TO OTHER LEAS	56	0	0	0	3,052,347,564	160,903,883
E16	INSTR EXP SUPPLIES	56	0	0	506,969	2,359,696,664	266,491,905
E17	INSTR EXP PROPERTY	56	0	0	3,992	180,270,231	40,233,207
E18	INSTR EXP OTHER	56	0	0	0	287,269,978	25,847,178
STE1	INSTR EXP SUBTOTAL	56	0	0	31,445,990	45,442,061,958	6,741,316,305
E11A	INSTR EXP REGULAR PROGRAM SALARIES	55	1	0	17,810,081	19,804,366,804	2,739,316,061
E11B	INSTR EXP SPECIAL EDUCATION SALARIES	55	1	0	3,085,600	6,237,150,014	650,188,539
E11C	INSTR EXP VOCATIONAL SALARIES	52	4	0	458,091	876,904,801	122,479,991
E11D	INSTR EXP OTHER PROGRAMS SALARIES	53	3	0	941,882	2,594,868,533	209,253,552
E2	INSTR EXP TEXTBOOKS	46	10	0	277,584	668,906,574	57,426,447
E212	SUP EXP SALARY STUDENTS	56	0	0	0	2,934,586,411	405,317,983
E213	SUP EXP SALARY INSTR STAFF	56	0	0	2,480,471	2,816,581,698	299,408,462
E214	SUP EXP SALARY GEN ADMIN	56	0	0	482,331	444,399,073	91,455,412
E215	SUP EXP SALARY SCHOOL ADMIN	56	0	0	3,252,716	3,364,316,135	422,372,689
E216	SUP EXP SALARY OPER & MAINTENANCE	56	0	0	0	2,815,644,146	345,866,331
E217	SUP EXP SALARY STUDENT TRANSP	56	0	0	0	806,697,125	152,148,088
E218	SUP EXP SALARY OTHER SERVICES	56	0	0	1,054,561	1,814,032,743	176,951,435
TE21	SUP EXP SALARY SUBTOTAL	56	0	0	8,368,740	14,736,430,073	1,893,520,400
E222	SUP EXP EMP BENEFITS STUDENTS	56	0	0	0	1,169,998,727	163,904,797
E223	SUP EXP EMP BENEFITS INSTR STAFF	56	0	0	531,321	1,089,916,444	113,737,522
E224	SUP EXP EMP BENEFITS GEN ADMIN	56	0	0	76,208	348,198,009	40,293,711
E225	SUP EXP EMP BENEFITS SCHOOL ADMIN	56	0	0	599,491	1,354,312,263	165,279,729
E226	SUP EXP EMP BENEFITS OPER & MAINTENANCE	56	0	0	0	1,294,539,006	157,440,811
E227	SUP EXP EMP BENEFITS STUDENT TRANS	56	0	0	0	302,794,377	68,060,291
E228	SUP EXP EMP BENEFITS OTHER SERV	56	0	0	176,154	784,937,932	77,193,167
TE22	SUP EXP EMP BENEFITS SUBTOTAL	56	0	0	1,522,492	6,145,110,864	785,910,030
E232	SUP EXP PURCH SERV STUDENTS	56	0	0	0	439,945,212	62,871,786
E233	SUP EXP PURCH SERV INSTR STAFF	56	0	0	34,982	776,321,355	73,013,224

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2017—Continued

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
E234	SUP EXP PURCH SERV GEN ADMIN	56	0	0	63,073	423,075,209	70,240,741
E235	SUP EXP PURCH SERV SCHOOL ADMIN	56	0	0	0	266,511,617	20,477,532
E236	SUP EXP PURCH SERV OPER & MAINTENANCE	56	0	0	0	1,981,276,552	307,246,400
E237	SUP EXP PURCH SERV STUDENT TRANSP	56	0	0	0	2,131,461,039	194,998,543
E238	SUP EXP PURCH SERV OTHER SERV	56	0	0	0	801,454,380	97,914,857
TE23	SUP EXP PURCH SERV SUBTOTAL	56	0	0	2,312,605	5,425,712,608	826,763,083
E242	SUP EXP SUPPLIES STUDENTS	56	0	0	\$0	\$84,128,967	\$11,581,070
E243	SUP EXP SUPPLIES INSTR STAFF	56	0	0	68,026	195,186,476	34,379,342
E244	SUP EXP SUPPLIES GEN ADMIN	56	0	0	70,015	28,195,539	4,986,677
E245	SUP EXP SUPPLIES SCHOOL ADMIN	56	0	0	0	92,660,834	8,802,107
E246	SUP EXP SUPPLIES OPER & MAINTENANCE	56	0	0	0	1,924,415,925	216,051,753
E247	SUP EXP SUPPLIES STUDENT TRANSP	56	0	0	0	191,538,366	34,931,101
E248	SUP EXP SUPPLIES OTHER SERV	56	0	0	0	179,231,797	23,905,725
TE24	SUP EXP SUPPLIES SUBTOTAL	56	0	0	771,907	2,595,108,616	334,637,774
E252	SUP EXP PROPERTY STUDENTS	56	0	0	0	4,959,021	1,181,036
E253	SUP EXP PROPERTY INSTR STAFF	56	0	0	0	143,647,300	14,011,591
E254	SUP EXP PROPERTY GEN ADMIN	56	0	0	0	15,944,923	1,619,910
E255	SUP EXP PROPERTY SCHOOL ADMIN	56	0	0	0	7,592,287	1,531,846
E256	SUP EXP PROPERTY OPER & MAINTENANCE	56	0	0	0	253,617,974	27,539,616
E257	SUP EXP PROPERTY STUDENT TRANSP	56	0	0	0	158,446,491	32,855,988
E258	SUP EXP PROPERTY OTHER SERV	56	0	0	0	83,239,703	14,778,034
TE25	SUP EXP PROPERTY SUBTOTAL	56	0	0	0	460,711,625	93,518,021
E262	SUP EXP OTHER STUDENTS	56	0	0	0	100,038,260	4,776,944
E263	SUP EXP OTHER INSTR STAFF	56	0	0	0	37,258,387	3,960,996
E264	SUP EXP OTHER GEN ADMIN	56	0	0	0	100,111,648	14,450,646
E265	SUP EXP OTHER SCHOOL ADMIN	56	0	0	0	30,252,439	3,180,301
E266	SUP EXP OTHER OPER & MAINTENANCE	56	0	0	0	140,404,334	7,204,548
E267	SUP EXP OTHER STUDENT TRANSP	56	0	0	0	120,017,603	4,519,193
E268	SUP EXP OTHER OTHER SERV	56	0	0	0	1,151,876,655	36,436,551
TE26	SUP EXP OTHER SUBTOTAL	56	0	0	70,215	1,276,803,559	74,529,178
STE22	SUP EXP SUBTOTAL STUDENTS	56	0	0	34,696	4,598,428,811	648,452,580
STE23	SUP EXP SUBTOTAL INSTR STAFF	56	0	0	4,219,436	4,880,879,805	524,499,545
STE24	SUP EXP SUBTOTAL GEN ADMIN	56	0	0	890,560	1,182,158,024	221,427,188
STE25	SUP EXP SUBTOTAL SCHOOL ADMIN	56	0	0	4,188,384	5,082,338,623	620,112,358
STE26	SUP EXP SUBTOTAL OPER & MAINTENANCE	56	0	0	0	7,573,196,843	1,033,809,843
STE27	SUP EXP SUBTOTAL STUDENT TRANSP	56	0	0	531,136	3,073,409,061	454,657,216
STE28	SUP EXP SUBTOTAL OTHER SERV	56	0	0	1,230,715	3,587,602,528	412,401,735
STE2T	SUP EXP TOTAL SUPPORT SERVICES	56	0	0	14,110,211	28,155,354,217	3,915,360,465
E3A11	NONINSTR SERV FOOD SERV SALARIES	56	0	0	1,508,071	932,528,136	130,737,445
E3A12	NONINSTR SERV FOOD SERV EMP BENEFITS	56	0	0	515,977	436,038,336	55,092,104
E3A13	NONINSTR SERV FOOD SERV PURCH SERV	56	0	0	0	304,368,566	48,178,690
E3A14	NONINSTR SERV FOOD SERV SUPPLIES	56	0	0	500,836	1,401,144,894	198,956,309
E3A2	NONINSTR SERV FOOD SERV PROPERTY	56	0	0	0	44,213,764	7,012,800
E3A16	NONINSTR SERV FOOD SERV OTHER	56	0	0	0	57,303,158	5,572,071
E3A1	NONINSTR SERV FOOD SERV SUBTOTAL	56	0	0	11,236,425	2,878,380,506	438,536,619
E3B11	NONINSTR SERV ENTERPRISE SALARIES	56	0	0	0	106,713,125	6,275,717
E3B12	NONINSTR SERV ENTERPRISE EMP BENEFITS	56	0	0	0	44,394,903	2,348,443
E3B13	NONINSTR SERV ENTERPRISE PURCH SERV	56	0	0	0	70,139,208	3,710,167
E3B14	NONINSTR SERV ENTERPRISE SUPPLIES	56	0	0	0	118,944,406	5,905,388
E3B2	NONINSTR SERV ENTERPRISE PROPERTY	56	0	0	0	16,365,815	644,236
E3B16	NONINSTR SERV ENTERPRISE OTHER	56	0	0	0	122,272,502	3,998,719
E3B1	NONINSTR SERV ENTERPRISE SUBTOTAL	56	0	0	0	275,880,884	22,238,433
STE3	NONINSTR SERV TOTAL	56	0	0	11,394,174	3,066,315,251	460,775,052
E4A1	DIRECT PROG SUP TEXTBOOKS	56	0	0	0	0	0
E4A2	DIRECT PROG SUP TEXTBOOKS (PROPERTY)	56	0	0	0	0	0
E4B1	DIRECT PROG SUP TRANSPORT	56	0	0	0	0	0

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2017—Continued

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
E4B2	DIRECT PROG SUP TRANSPORT (PROPERTY)	56	0	0	0	0	0
E4C1	DIRECT PROG SUP EMP BENEFITS	56	0	0	0	0	0
E4C2	DIRECT PROG SUP EMP BENEFITS (PROPERTY)	56	0	0	0	0	0
E4D	DIRECT PROG SUP PRIVATE SCHOOL STUDENT	56	0	0	0	244,902,518	4,997,242
E4E1	DIRECT PROG SUP OTHER	56	0	0	0	0	0
E4E2	DIRECT PROG SUP OTHER (PROPERTY)	56	0	0	0	0	0
STE4	DIRECT PROG SUP SUBTOTAL	56	0	0	0	0	0
TE5	CURRENT EXPENDITURES	56	0	0	65,490,152	76,663,731,426	11,117,451,822
E61	FACILITIES AQUISITION NONPROPERTY	56	0	0	0	8,448,914,340	816,199,446
E62	FACILITIES AQUISITION PROPERTY (LAND & BLDS)	56	0	0	0	384,024,822	81,099,276
E63	FACILITIES AQUISITION PROPERTY (EQUIPMENT)	56	0	0	0	491,652,493	57,302,783
STE6	FACILITIES AQUISITION NONPROPERTY & PROPEF	56	0	0	0	9,314,170,917	954,601,504
E7A1	OTHER USE DEBT SERVICE INTEREST	56	0	0	\$0	\$3,387,791,962	\$327,612,457
E7A2	OTHER USE DEBT SERV REDEMPTION	56	0	0	0	5,685,474,412	681,682,922
STE7	OTHER USE DEBT SERV SUBTOTAL	56	0	0	0	6,796,130,394	1,009,295,379
E81	COMM SERV NONPROPERTY	56	0	0	0	440,652,341	63,892,427
E82	COMM SERV PROPERTY	56	0	0	0	22,568,278	822,847
E9A	DIRECT COST PROG NONPUB SCHOOL	56	0	0	0	537,918,152	25,615,363
E9B	DIRECT COST PROG ADULT ED	56	0	0	0	540,726,331	36,650,374
E9C	DIRECT COST PROG COMM COLLEGE	56	0	0	0	7,015,881	315,623
E9D	DIRECT COST PROG OTHER	56	0	0	0	1,255,455,251	24,505,036
E91	DIRECT COST PROG PROPERTY	56	0	0	0	69,054,672	2,072,950
STE9	DIRECT COST PROG SUBTOTAL	56	0	0	0	2,108,824,102	87,086,396
TE10	PROPERTY TOTAL	56	0	0	116,000	1,381,337,660	282,706,121
TE11	TOTAL EXPENDITURES FOR EDUCATION	56	0	0	76,796,686	85,059,052,718	12,367,336,212
X12C	EXCLUS FOR PL 100 297 TITLE I	56	0	0	0	1,505,763,542	229,084,611
X12D	EXCLUS FOR PL 100 297 TITLE I CO	56	0	0	0	353,768,278	41,258,091
X12E	EXCLUS FOR PL 100 297 TITLE V	56	0	0	0	14,829,684	288,814
X12F	EXCLUS FOR PL 100 297 TITLE V PART A CO	56	0	0	0	9,323,506	245,311
TX12	TOTAL EXCLUS FOR PL 100 297	56	0	0	711,273	2,512,670,442	479,200,268
NCE13	NET CURRENT EXPENDITURES	56	0	0	54,315,481	74,409,739,743	10,638,251,554
ADA	ADA (STATE AND NCES DEFINITION)	56	0	0	9,227	6,022,259	851,954
A14A	ADA (STATE DEFINITION)	26	0	30	121,110	6,022,259	1,220,178
A14B	ADA (NCES DEFINITION)	30	0	26	9,227	1,690,526	532,826
PPE15	PER PUPIL EXPENDITURES	56	0	0	4,824	23,923	12,602
MEMBR16	STUDENT MEMBERSHIP	54	2	0	13,194	6,309,138	942,994
CE1	CURRENT EXPENDITURES FROM STATE AND LOC	43	13	0	47,227,477	70,250,684,049	10,732,749,580
CE2	CURRENT EXPENDITURES FROM FEDERAL	43	13	0	38,714,700	6,413,047,378	964,405,624

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2017, Provisional Version 1a.

Appendix H—State Notes

Appendix H - State Notes

The following notes describe known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2017 (FY17). The absence of “Notes” for a state indicates that the state’s data did not contain any known anomalies. States are in order by their American National Standards Institute (ANSI) code.

Alabama

Fiscal Year: October 1–September 30

Notes:

- Student Transportation Support Services, Property (E257) increased more than 25% from the prior year. 224 more buses were purchased in FY17 compared to FY16.
- Other Support Services, Supplies (E248) increased more than 25% from the prior year. Most of the increase was due to two LEAs purchasing computer hardware for data processing services.
- Alabama had two new charter schools for FY17. Acceleration Day and Evening Academy began operating school year 2017-2018. Fiscal data for fiscal year ending 9/30/2017 is included in NPEFS (a couple of months of data, as the school year and fiscal year are different).

Alaska

Fiscal Year: July 1–June 30

Notes:

- There was a substantial decrease in Earnings on Investments (R1I). Overall, 64% of Alaska's school districts saw either decreases here or no changes in FY17.
- There was an increase in Grants-in-Aid Direct from the Federal Government (R4A), with 57% of districts seeing a decrease in FY17. The main driver behind this increase was the Annette Island School District, which saw a \$2M increase in a capital projects fund.
- Other Revenue from Federal Sources (R4D) increased in 43% of reporting districts. Two districts, Lower Kuskokwim and Bering Strait School Districts, saw increases in their Impact Aid payments of \$14.7M and \$12.6M, respectively.
- Instruction Support Services, Supplies (E243) is at least \$5,000,000, and increased more than 25% from the prior year. The main driver behind this increase was the Anchorage School District, which saw a \$3.5M increase, the majority of which occurred in their operating fund.

Arizona

Fiscal Year: July 1–June 30

Notes:

- Ombudsman Education Services charter combined two charters into one and had intentional growth, larger facility and administrative staff, and management fees.
- Gilbert Unified School District acquired 40 large buses and 13 special needs buses.

Appendix H - State Notes

Arkansas

Fiscal Year: July 1–June 30

Notes: None

California

Fiscal Year: July 1–June 30

Notes:

- Starting in FY17, there was an accounting reporting change in California. Transportation Fees from Other LEAs Within the State (R1H) was not able to be separately identified within the transportation fees collected from other LEAs within the state.
- In California, revenues for District Activities (R1K) are typically collected and managed by student organizations rather than by school districts. Incidental revenues that school districts collect for District Activities are reported as Other Revenue from Local Sources (R1L).
- The \$4.4B increase in Other Sources of Revenue (R5) was mainly due to the proceeds from the issuance of bonds for capital projects.
- Instruction, Property (E17) increased approximately 30%, or \$20.9M, from the prior year. The increased expenditures were mainly due to equipment expenditures for career technical education. This one-time funding for a three-year competitive grant program was to encourage the creation and expansion of high-quality career technical education programs. \$300M was provided in FY17 (which is year two of the three-year program), and it required the local educational agencies to provide a dollar-to-dollar funding match. Also, property expenditures normally fluctuate from year to year.
- General Administration Support Services, Purchased Services (E234) decreased approximately 37%, or \$121M, from the prior year. The decrease was primarily attributable to California's largest school district. This school district increased these expenditures by \$138M primarily due to legal settlements on various high profile cases in FY16. Therefore, it was reasonable to see these expenditures decrease in FY17.
- Student Transportation Support Services, Property (E257) increased approximately 29.7%, or \$24.9M, from the prior year. The increased expenditures were mainly attributable to a few school districts that purchased school buses using both state and local funding.
- Direct Cost Programs, Property (E91) increased approximately 111.6%, or \$1M, from the prior year. The increased expenditures were mainly due to the increased state funding for adult education programs.
- State Per Pupil Expenditures (PPE15): Per pupil expenditures increased \$788 (6.81%) from the prior year. The increased spending on K-12 education was reasonable due to the increase in total revenue from all sources and the spending down of carryover balances from prior year. The total revenue from all resources (TR) increased \$2.3 billion (2.72%) from the prior year and the carryover balances from prior year were \$6 billion, resulting in an increase in net current expenditures for education (NCE13) of \$4.6 billion (6.64%) from the prior year. At the same time, average daily attendance decreased slightly by 9,537 (-0.16%), from the prior year. In FY2016, the total

Appendix H - State Notes

revenue from all resources (TR) was \$85.8 billion (increased \$11.4 billion or 15.30% from FY2015); and the total expenditures for education (TE11) were \$79.7 billion (increased \$6.6 billion or 8.98% from FY2015). Therefore, the carryover balances from FY2016 were approximately \$6 billion. It seems reasonable for school districts to spend down the FY2016 carryover balances in FY2017.

Colorado

Fiscal Year: July 1–June 30

- The \$9.4M decrease in Federal Sources of Revenue (STR4) was due to the change of reporting for School to Work Alliance Program (SWAP) funds. In prior years these funds were considered as a federal sub grant to the districts from the Colorado Department of Human Services and included on the districts Schedule of Expenditures of Federal Awards (SEFA). These are now considered as state funds.
- The increase in School Administration Support Services, Other Expenditures (E265) was mainly due to the change in reporting for Denver with their associated charter schools.

Connecticut

Fiscal Year: July 1–June 30

Notes:

- Connecticut does not collect data from local school districts for District Activities (R1K).
- School districts confirmed expending more for students sent to other districts in the state for Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (E15).

Delaware

Fiscal Year: July 1–June 30

Notes:

- The decrease in Property Tax (R1A) was due to referenda that passed and were realized during FY17.
- Delaware has not collected Tuition from Individuals (R1E) for several years.
- The increase in Facilities Acquisition and Construction Services, Property Expenditures (E62) was due to a FY17 Bond Bill that authorized over \$76M of bonds for Minor Capital Improvements (MCIs) and education capital improvements.

District of Columbia

Fiscal Year: October 1–September 30

Notes:

- The increase in Transportation Fees from Individuals (R1G) was largely driven by the international field trips that were introduced in FY17. The increase was due to the school offering greater opportunities for international travel for students and greater efforts to collect funds to cover the travel expenses.
- The revenue reported in Other Sources of Revenue (R5) mainly includes proceeds from loans. DC Prep received approximately \$25.6M from new loans in FY17 for a

Appendix H - State Notes

facilities construction project at Anacostia Elementary Campus. FY17 was significantly higher than FY16 because of the new loans for the construction project.

- The \$30.5M increase in Instruction Support Services, Salaries (E213) was primarily attributable to performance bonuses paid to instructional staff.
- D.C.'s State Per Pupil Expenditure (SPPE) increased by nearly 6% from FY 16. Multiple factors contributed to this increase, including - 1) an increase in instructional staff (and instructional expenditures) for the District of Columbia Public Schools (DCPS), 2) FY 16 and FY 17 performance bonuses for DCPS instructional support employees not being paid out until FY 17, 3) improved reporting and increased general administration expenditures for DCPS, and 4) expansion of several charter school LEAs, which resulted in increased charter school salaries, benefits, management fees, etc.

Florida

Fiscal Year: July 1–June 30

Notes:

- Payments to public charter schools (that are part of the district) were included in Instruction, Purchased Services (E13) and on the F33, were also included in purchased services in Instruction, item code E13. There were no government payments by the school districts to independent charter schools.
- Two independent charter school LEAs were listed on the LEA nonfiscal survey. Neither of these LEAs have any schools associated with them. The schools operated by the charter districts are authorized by regular school districts. Government payments to public charter schools are reported as Instruction, purchased services within the authorizing regular school district. Membership for charter schools were also reported within the authorizing regular school district.

Georgia

Fiscal Year: July 1–June 30

Notes:

- The increase in Earnings on Investments (R11) corresponds with districts that sold a bond issue in FY17. Districts that sold large bond issues in FY16 also had increases (available balances for investment are large). Improvements in the economy from FY14 through FY17 have led to increases in state funding (reductions in austerity cuts) and districts are starting to build back up their local reserves.
- The decrease in Other Sources of Revenue (R5) was due to less bonds being issued in FY17 than FY16. Districts issued General Obligation Bonds for 5 year periods to advance fund the voter approved Educational Special Purpose Local Option Sales Tax (ESPLOST) projects; therefore, there will be increases and decreases in bond sales from year to year.
- The increase in Other Support Services, Purchases Services (E238) and Other Support Services, Supplies (E248) correlated with the significant increase of over \$20 million for capital projects related to the large amount of bonds issued in FY16 and additional Bonds issued in FY17.
- State Per Pupil Expenditures (SPPE) increased by 5.5% over FY16. Total expenditures being reported for NPEFS for FY17 increased by 5.1% from FY16 to

Appendix H - State Notes

FY17. The increase was due to an increase in appropriations to districts, various local revenues increased highlighting economy recovery and growth, and a decrease in ADA. We had several things going on in that fiscal year with our school districts, which increased expenditures.

1. Increase in Salaries for both certified and classified employees. The Governor requested all school districts provide a 3% salary increase in FY 2017, due to the reduction of the austerity grant of \$166M (the austerity amount reduced state funding, so the reduction in austerity meant an increase in funding for school districts in FY 2017). Districts also experienced an increase in property tax revenue during FY 2017, due to the rebound of property values after the recession. We also have salary surveys which indicate school districts were again hiring employees for positions that were eliminated during the recession and very few (I believe 4 districts) were continuing to operate with furloughs and reduced calendar schedules.
2. Employee benefits increased in FY 2017. TRS employer rates increased from 13.57 to 14.34%. Classified health insurance employer premiums increased in FY 2017 from \$746.20 per employer per month to \$846.20 per employer per month in January 2017. The increase was for all non-certified employees that elected health insurance coverage. This includes maintenance and custodial staff, as well as paraprofessionals, lunchroom employees, and business administration staff.
3. Local Charter School actual expenditure activity was reported in all of our school districts except Dekalb County and Douglas County in FY 2017. Prior to FY 2017, school districts were only reporting the portion of state and local revenue that was allotted to the individual local charter school as an expenditure, so any expenditures funded with supplemental revenue such as donations was not captured. This resulted in an increase in expenditures throughout all categories.

Hawaii

Fiscal Year: July 1–June 30

Notes:

- Hawaii does not charge Tuition from Individuals (R1E).
- The State of Hawaii has issued General Obligation Bonds from which proceeds were used to fund various school projects of the State of Hawaii, Department of Education (DOE); however, the DOE itself is not responsible, in any way, for the repayment of the debt to bondholders which is the liability of the State of Hawaii and is being handled by the State of Hawaii, Department of Budget and Finance.

Idaho

Fiscal Year: July 1–June 30

Notes:

- Beginning in FY17, Idaho reported revenues and expenditures for the Idaho Digital Learning Academy (IDLA). They provide online classes for Idaho's public school

Appendix H - State Notes

students. While the bulk of the IDLA funding was from their state appropriation, they do collect nominal fees from students taking their classes.

- The amount for Other Sources of Revenue (R5) varies from year to year. The vast majority of these funds are from new bonds passed by Idaho's school districts and loans acquired by Idaho's public charter schools. During FY17, the net bonded debt for Idaho's school districts increased \$125M.
- State Per Pupil Expenditure (PPE15) increased more than 5% from the prior year. Idaho's state per pupil expenditure amount increased approximately 5.5%. Idaho Public School Appropriation for General Funds increased by \$107M, or 7.3% in FY17 from FY16. When adding in an increase of \$3.2M in state dedicated revenues in FY17 over FY16, FY17 saw an increase of \$110,741,100 in dollars for public schools. An increase of 5.5% in current expenditures is reasonable based on the increased public school appropriations for FY17.

Illinois

Fiscal Year: July 1–June 30

Notes:

- The decrease in Grants-in-Aid Direct from the Federal Government (R4A) was due to the city of Chicago receiving \$25M in federal aid to pay bonds.
- Direct Cost Programs, Community College (E9C) decreased due to Illinois cutting funding to Community Colleges and Universities in FY17.
- SPPE increased by 9.21%, due to a 7.77% increase in Net Current Expenditures and a 1.32% decrease in ADA. The majority of the increase in Net Current Expenditures can be attributed to a \$1.95B increase in state direct program support for Employee Benefits for Public School Employees (E4C1). In FY17, the state improved training to LEAs on including On Behalf of Employee Benefits in their audit reports. This training resulted in improved reporting and a significant increase in item E4C1.
- In FY17, the state added \$6.7B in State Payments On Behalf Of Employee Benefits (SPOB) to state revenue per NCES instructions. These were not included in FY16. IL pays a percentage to Teachers Retirement System. SPOB was added to revenue to create a better match between revenues and expenditures, and to better match reporting in the F-33 survey.
- The majority of the increase in Net Current Expenditures can be attributed to a \$1.95 billion increase in state direct program support for employee benefits for public school employees (E4C1). In FY17, the state improved instructions to LEAs on including On Behalf of Employee Benefits in their audit reports. This training resulted in improved reporting and a significant increase in item E4C1.

Indiana

Fiscal Year: July 1–June 30

Notes:

- The increase in Non-Property Tax (R1B) was due to school corporations experiencing an increase in Local Option Income Tax (LOIT) distribution.
- The increase in Other Support Services, Property (E258) was due to one school corporation that purchased network switches and another school corporation that purchased VMware.

Appendix H - State Notes

Iowa

Fiscal Year: July 1–June 30

Notes:

- Debt Service, Other Uses Subtotal (STE7) increased because many districts refunded bonds this year to save interest costs.

Kansas

Fiscal Year: July 1–June 30

Notes:

- Other Sources of Revenue (R5) increased because many districts were having bond elections prior to July 1, 2015 due to legislative talks of cutting funding. Districts issued those bonds beginning with the FY17 school year.
- Many districts purchased new buses due to the 25-year age limit; this led to an increase in Student Transportation Support Services, Property (E257).
- The increase in Other Support Services, Supplies (E248) was due to a district purchasing a new student data information system, a new student location system, as well as district software.

Kentucky

Fiscal Year: July 1–June 30

Notes:

- Kentucky established a dual credit grant through Kentucky Higher Education Assistance Authority (KHEAA) for students to obtain college credit. The costs were put under Tuition Payments (E14), which caused an increase for FY17.
- The increase in Instruction Support Services, Supplies (E243) was due to a district that purchased a unified curriculum for the entire district and purchases of Chromebooks for students.
- Food Services, Employee Benefits (E3A12) increased due to pension liability expenditures increasing benefits total when compared to the prior year.
- There was an increase in the cost of food supplies from the prior year, investment in higher quality food items, and many districts adopted the CEP program in FY17.

Louisiana

Fiscal Year: July 1–June 30

Notes:

- Several LEAs reported receiving Legal Settlements in FY16 and not in FY17. This caused Other Revenue from Local Sources (R1L) to decrease.
- The increase in Operation and Maintenance Support Services, Purchased Services (E236) was due to several LEAs maintenance and repairs increasing attributable to the 2016 Louisiana floods.
- Several LEAs had a decrease in materials and supplies due to a decrease in uniform expenses in FY17.

Appendix H - State Notes

Maine

Fiscal Year: July 1–June 30

Notes: None

Maryland

Fiscal Year: July 1–June 30

Notes:

- Instruction Support Services, Purchased Services (E233) was at least \$10,000,000, and decreased more than 25% from the prior year. The purchased services in Maryland, such as professional/technical services, travel, and communications, can vary year to year based on the need of the Local Education Agency.
- General Administration Support Services, Employee Benefits (E224) increased more than 25% from the prior year. Employee benefits in Maryland are expenditures such as life insurance, health insurance, accident insurance, unemployment compensation, workmen's compensation plans and other employee benefits, thus the total amount could vary from year to year based on premiums.
- Other Support Services, Supplies (E248) was at least \$5,000,000, and decreased more than 25% from the prior year. The supplies and materials object in Maryland includes supplies other than classroom materials and food or food related supplies of the Local Education Agency. These costs can vary year to year based on the needs of the Local Education Agency's central office.
- Adult Education (E9B) provided through local school systems is a small portion of Adult Education services provided in Maryland. Almost all adult education services in Maryland are provided through the State Department of Labor, Licensing and Regulation.

Massachusetts

Fiscal Year: July 1–June 30

Notes: None

Michigan

Fiscal Year: July 1–June 30

Notes:

- Other Local Government Units – Property Tax (R1C) amount increased again in FY17, but has been confirmed as accurate. Very few districts receive revenue in this category, so just a handful of districts receiving new or increased revenue can significantly increase the statewide amount.
- Other Sources of Revenue (R5) decreased significantly from prior year. This "other" category of revenue is used for extra-ordinary revenue items such as bond and loan proceeds, and is expected to fluctuate from year to year.
- Food Services Operations, Other (E3A16) increased from prior year. This is an "Other" category and includes things like discounts on food service sales and any miscellaneous expenditures that cannot be coded to another defined account code. This is expected to fluctuate from year to year, and this increase may be the result of newer USDA requirements related to the writing off of "bad/non-collectable" debt in the Food Service Fund (districts may be discounting sales to avoid this).

Appendix H - State Notes

Minnesota

Fiscal Year: July 1–June 30

Notes:

- Earnings on Investments (R1I) increased significantly. A number of the districts that reported significant gains have larger numbers in their FY17 OBEB trusts because they are allowed by Minnesota Statute to invest into higher risk investment vehicles.
- There was a large decrease in Other Sources of Revenue (R5) due to the fact that in the prior year there was a significant number of bond sales and/or certificates of participation by a number of districts.
- Minnesota Department of Education created codes per Federal direction to record certain instructional technology in a separate code for non-capital items. Districts are now coding the expenditures to the new codes which caused the increase in Instruction Support Services, Supplies (E243) for FY17.
- Other Support Services, Property (E258) increased due to two districts that made a major investment in technology in FY17 compared to FY16.
- Facilities Acquisition and Construction Services, Property Expenditures (E62) increased 24% due to 19 districts which had increased acquisition of land and/or improvements to existing buildings including construction and remodeling, renovation of HVAC systems, etc.
- Minnesota will not be able to provide Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) until FY19.

Mississippi

Fiscal Year: July 1–June 30

- Other Local Government Units Non-Property tax (R1D) increased due to the use of fee-in-lieu of taxes agreements to incentivize economic development.
- Other Revenue from Local Sources (R1L) decreased due to re-alignment of state codes with NCES codes. A corresponding increase was recorded in Earnings on Investments (R1I). The majority of these revenues are from Sixteenth section lands granted to districts by the state for revenue-generation.
- Food Service Operations, Purchased Services (E3A13) increased due to realignment of state codes with NCES codes.
- Previously excluded expenditures for Architecture and Engineering, Building Acquisition and Construction, and Building Improvement services are now included in FACS Non-Property (E61) and Property (E62), due to realignment of state codes with NCES codes.
- Direct Cost Programs Community College (E9C) increased due to realignment of state codes with NCES codes.
- Previously excluded expenditures for Sixteenth section lands are now included in Other Direct Cost Programs (E9D).
- A plan to report the amounts for Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) with our FY18 data submission is being developed.

Appendix H - State Notes

Missouri

Fiscal Year: July 1–June 30

Notes:

- Other Support Services, Supplies (E248) increased from FY16 to FY17. This was mainly due to the Kansas City Public School District significantly increasing their expenditures.
- Missouri does not currently collect expenditures from districts in the state based on funding sources of state, local, and federal funds; therefore, there is not information that can currently be provided for Current Expenditures Paid from state and Local Funds and Current Expenditures Paid from Federal Funds. Missouri is currently working on enhancements to collect this data and will be able to report on this starting with the FY 2019 data.

Montana

Fiscal Year: July 1–June 30

- Operation of Non-Instructional Enterprise Operations Subtotal (E3B1) increased more than 25% from the prior year. This item is a rollup of Enterprise Operations (3200) with the largest difference shown in item E3B13 (Purchased Services). This increase is attributed to Kalispell Elementary. This LEA is operating a multidistrict group health insurance plan that is to be accounted for outside the district's operation in FY17. The amount is the expenditure related to the premium on the group health plan.

Nebraska

Fiscal Year: September 1–August 31

Notes:

- All account codes from the Cooperative Fund were eliminated from the reporting as they were already being reported in the General Fund figures.
- The large increase in Instruction, Property was attributable to LEAs purchasing vehicles, furnishings, machinery, etc. to cover student growth.
- The large increase in Facilities Acquisition and Construction Services, Equipment was attributable to LEAs purchasing/replacing equipment, fixtures, vehicles, etc.

Nevada

Fiscal Year: July 1–June 30

Notes:

- The decrease in Tuition from individuals (R1E) was largely due to the largest school district, Clark County School District, discontinuing their Full-Day Kindergarten Program fees in FY17, as additional state funding was received to provide this program.
- Instruction, Tuition Payments (E14) increased due to increased state funding in the College and Career Readiness program to districts and charter schools to provide dual credit enrollment programs.

Appendix H - State Notes

- Instruction, Supplies (E16) increased in FY17. The largest portion of this increase is due to our largest district, Clark County School District, budgeting and expending for technology rehabs and modernization for many schools in the sum of \$25M.
- Student Support Services, Purchased Services (E232) increased due to increased state funding for the Social Worker Grant and state Special Education Contingency Account, totaling over \$8M.
- Student Transportation Support Services, Property (E257) decreased 77% from prior year. This decrease was due to the largest school district, Clark County School District, not receiving their annual bus order during the fiscal year. (For FY17 this expenditure was approximately \$29 million). This expenditure will be included with their FY18 expenditures.
- Other Support Services, Other (E268) increased due to the second largest district, Washoe County School District, bond issuance costs for capital projects to be used for upgrades and capital renewal projects at existing facilities, new school design, and site acquisitions, student housing and overcrowding relief.
- The Facilities Acquisition & Construction Services, Non-Property Expenditures (E61) significant increase from FY16 was due to the largest district's (Clark County School District) expenditures for site and building improvements as per their approved Capital Improvement Plan.

New Hampshire

Fiscal Year: July 1–June 30

Notes:

- New Hampshire has been seeing a steady decline in recent years in school age population resulting in a lower attendance number.

New Jersey

Fiscal Year: July 1–June 30

Notes: None

New Mexico

Fiscal Year: July 1–June 30

Notes:

- Other Revenues from Local Sources (R1L) increased by 43%. In FY17 all entities received mid-year reductions to state aid revenues. To ease the burden of mid-year cuts, many entities turned to increased school district/charter school rental revenues and gains on sale of fixed assets. However, the main driver of this increase was contributions and donations from private sources, primarily in charter schools. Many entities also leveraged miscellaneous revenue from local sources, including non-profits. This accounts for the large increase in funding in this line item.
- The reduction in Student Transportation Support Services, Supplies (E247) is reflective of statewide efforts by LEA's to reduce spending in non-critical areas (like supplies) while maintaining transportation services to students.

Appendix H - State Notes

New York

Fiscal Year: April 1–March 31

Notes:

- In the FY17 school year, New York City started reporting debt service from the Transition Finance Authority (TFA), which provides additional capital funding for schools. The total debt service for TFA for 2016-17 school year was \$1.1B. As New York City School district is a dependent district of New York City, the increase in expenditures for the TFA also resulted in the same increase in the Real Property Taxes that is included in Other Local Government Units – Property Tax (R1C) on NPEFS. The TFA amount accounts for almost half of the \$2.2B increase for R1C.
- Operations and Maintenance Support Services, Property (E256) increased by 50%. Once every five years, school districts are required to complete a Building Condition Survey and develop a five-year capital facility plan to address issues raised in the survey. The last Building Condition Survey was required to be completed in the FY16 school year. It is likely the significant increase in the FY17 school year for this account was a result of the implementation of the five-year capital facilities plan. There were 35 districts that reported no expenditures in the prior year but reported a total of \$43,044,604 in expenditures in the current year.
- Pre-K data is excluded from New York’s ADA and financial data.

North Carolina

Fiscal Year: July 1–June 30

Notes:

- District Activities (R1K) cannot be reported because North Carolina’s chart of accounts does not identify them.
- The increase in Other Revenue (R5) was primarily due to an increase in Bond and Note proceeds which increased by more than \$235 million.
- The increase in Student Transportation Support Services, Property (E257) was due to the increased expenditures on school buses.

North Dakota

Fiscal Year: July 1–June 30

Notes:

- The decrease in Other Sources of Revenue (R1L) was due to local grants that were available for school districts in oil producing counties where there was significant student growth in FY16. These grants were no longer available in FY17.
- Instruction, Tuition Payments (E14) vary in amount depending on how many students attend schools in other states using our cross border agreements with Minnesota, South Dakota and Montana.

Ohio

Fiscal Year: July 1–June 30

Appendix H - State Notes

Notes:

- The decrease in Direct Cost Programs, Other (E9D) offsets surge in management expenditures from FY16.

Oklahoma

Fiscal Year: July 1–June 30

Notes:

- Other Local Government Units - Non-Property Tax (R1D) decreased more than 25% due to Oklahoma's largest school district Metropolitan Area Projects (MAPS) tax project. This project is in its final stages and all revenue has been received in previous years.
- The decreases in Student Transportation Support Services, Supplies (E247), Other Support Services, Supplies (E248) and Other Support Services, Other (E268) are due to Oklahoma's revenue shortfall. School districts are finding every possible way to reduce spending in other areas to keep teachers in the classroom for student instruction.

Oregon

Fiscal Year: July 1–June 30

Notes:

- The increase in Other Revenue from Local Sources (R1L) is attributable to an increase in private donations as Oregon's economy continues to improve.
- There was a substantial increase in bonding for Long Term Debt Finance Sources due in large-part to the current economy, rates and obligations of school districts. This caused a significant increase in Other Sources of Revenue (R5).
- The increase in Student Support Services, Supplies (E242) was attributable to the robust growth of Oregon's economy and increased funding for education. The spending in this category has increased annually since 2014 and reflects Oregon's continuing recovery from the Great Recession.
- The State of Oregon was not able to provide the breakout of Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) using FY17 financial data. The process of revising the Chart of Accounts and working with 197 school districts and 19 education service districts to breakout the data for future reporting, beginning with the FY19 NPEFS report, has begun.

Pennsylvania

Fiscal Year: July 1–June 30

Notes:

- The decrease in Instruction Support Services, Property (E253) was due to Philadelphia City SD and Central Bucks SD having very large technology purchases totaling \$20M in FY16. No similar large purchases were made in FY17.
- Changes were made to the Pennsylvania chart of accounts to move electricity costs from Operations and Maintenance Support Services, Purchased Services (E236) to Operations and Maintenance Support Services, Supplies (E246).

Appendix H - State Notes

- The percentage of Food Service costs made up of Supplies decreased by 1.6% from the prior year. This was attributed to the shift of a small number of LEAs utilizing food service management companies rather than operating their own in-house food service program. The cost of food provided by a food service management company is reported in E3A13 as part of the purchased service cost rather than in E3A14 as a supply cost.
- All Direct Program Support expenditures previously reported in Direct Program Support for Private School Students (E4D) are now being reported more accurately in Direct Cost Programs, Non-Public School Programs (E9A) per the direction of NCES staff.
- As a direct result of Pennsylvania coding guidance distributed to the LEAs, higher education costs for adults were coded more accurately to Direct Cost Programs, Adult Education (E9B) rather than in Direct Cost Programs, Community College (E9C), as was the case in the past.
- The PA Department of Education plans to begin collecting Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) from the LEAs in this manner starting with FY19.
- The increase State Per Pupil Expenditures (PPE15) was attributed to the following: Employee benefits for instructional and support staff increased \$630M or 8.5% which is reflective of increasing pension obligations, supply costs increased by \$174M or 17.7% as LEAs were more accurately identifying and reporting their expenditures as supplies rather than as property based on accounting guidance distributed by the Comptroller's Office and ADA dropped in FY17 by approximately 0.5% which is a fairly small amount, but enough to cause a larger SPPE increase when coupled with the overall increase in expenditures.

Rhode Island

Fiscal Year: July 1–June 30

Notes:

- The increase in Other Sources of Revenue (R5) was the result of an increase in debt issued by communities.

South Carolina

Fiscal Year: July 1–June 30

Notes:

- Student Transportation Support Services, Property (E257) increased more than 25% from the prior year. These expenditures are classified as “Payments Made on Behalf of LEAs.” In FY17, the state replaced several buses that were experiencing thermal events. This amount totaled \$66M.

South Dakota

Fiscal Year: July 1–June 30

Notes:

- The increase in Operation and Maintenance Support Services, Property (E256) was due to several districts increases in Capital Acquisition expenditures.

Appendix H - State Notes

- Current Expenditure by Fund Type data (CE1 and CE2) is not currently available in South Dakota.
- The increase in PPE due to change in K12 funding formula. The current expenditure increase would have been as a result of the implementation of a new K-12 state aid funding formulas. The additional funding provided to districts was targeted at increasing teacher salaries and benefits.
- The increase in revenues from state sources would primarily be due to an additional sales tax revenue of 0.5% that was used to fund the increase to state aid to education and provided additional state grant dollars to school districts for specific programs. As part of this significant change in our formulas there were also changes to the local property tax levies for school districts.

Tennessee

Fiscal Year: July 1–June 30

Notes:

- Williamson County had an increase of \$66.7M in bond proceeds; leading to an increase in Other Revenue from Local Sources (R1L).
- The increase in Operation and Maintenance Support Services, Property (E256) was due to replacement of HVAC systems, expansion/construction of a charter school, and replacement of security cameras and security vehicles within three school districts.
- Two districts had increases in transportation equipment including buses and other vehicles. This led to an increase in Student Transportation Support Services, Property (E257)
- There were across the state increases in Food Services, Supplies (E3A1) due to the increase of USDA commodities.
- Direct Cost Programs, Adult Education (E9B) decreased due to a decrease in adult program expenditures across the state. Many districts have discontinued their adult programs.

Texas

Fiscal Year: September 1–August 31

Notes:

- Other Support Services, Other (E268) expenditures increased due to a total of \$590M increase in premiums on bonds and deposits to paying agents for refunded bonds reported by two districts.

Utah

Fiscal Year: July 1–June 30

Notes:

- The increase in Other Revenue from Local Sources (R1L) was from increased fees and other revenue generation. As LEAs get greater pressure to provide additional services they have to generate more revenue to be able to deliver the services. The state board has just begun an investigation into fees and other revenue sources generated at the local level to see what is going on at the LEA the level.

Appendix H - State Notes

- Many of the charter schools had not been using indirect costs but began using them in FY17. The increase in Other Support Services, Other (E268) was due to inflation and the new usage by charters.
- Several LEAs were reporting their internal service funds incorrectly. Training to have them correct their errors dropped the Operation of Non-Instructional Enterprise Operations Subtotal (E3B1) reported amounts.

Vermont

Fiscal Year: July 1–June 30

Notes:

- The increase in Property Tax (R1A) was due to a district's increase in redevelopment taxes raised for their Rec Center.
- Vermont did not have the data needed to show Current Expenditures by Fund Type (CE1 and CE2) for FY17.

Virginia

Fiscal Year: July 1–June 30

Notes:

- As in previous years, Virginia does not have revenues for District Activities (R1K).
- The majority of the decrease in Debt Service, Redemption of Principle (E7A2) is attributable to Chesterfield County, whose reported redemption of principal dropped by over \$77M from FY16 to FY17.

Washington

Fiscal Year: September 1–August 31

Notes:

- The 77% decrease in Non-property Tax (R1B) revenues was because one district received a large one-time tax payment of \$4.2M in FY16. This type of payment did not occur in previous years and is not anticipated in future years.
- There were large decreases in Instruction Support Services, Purchased Services (E233) and Instruction Support Services, Supplies (E243) along with a large increase in Instruction Support Services, Property (E253). These are non-personnel items and in surveying the largest 32 districts (60% of total expenditures) it is apparent that expenditures were shifted from the non-personnel items to the personnel side. Overall salaries and benefits increased by 7.8% and overall expenditures in this category increased by only 0.1%. With the pressure for salary increases it is expected that this trend will continue into the future.

West Virginia

Fiscal Year: July 1–June 30

Notes:

- Instruction, Tuition Payments Outside the State, to Private Schools, and Other (E14) increased approximately \$1.6M. This increase was largely due to a new tuition requirement which became effective with the FY17 school year which requires the payment of tuition by the county boards of education to the Mountaineer Challenge Academy (MCA) for each student graduating from the MCA with a high school

Appendix H - State Notes

diploma. The total amount statewide for MCA tuition payments for FY17 was \$768,875. The remaining increase was due to an increase in tuition to private schools for out of state and out of county placements for three counties.

- The increase in Instruction, Property (E17) was due to districts purchasing tablet computing devices (iPads) and Chromebooks for students.

Wisconsin

Fiscal Year: July 1–June 30

Notes:

- Other Local Government Units-Property Tax (R1C) increased by more than \$5,000,000 and 25% more than prior year. Two districts (Wauwatosa and Lake Geneva) received large revenues resulting from the closeout of Tax Incremental Financing Districts.
- Direct Program Support for Private School Students (E4D) increased due to the Parental Choice program being expanded statewide allowing more students to attend private schools.
- The State does not collect ADA for students attending state charter schools, as there is no statutory authority for us to require these schools to report this data.

Wyoming

Fiscal Year: July 1 – June 30

Notes:

- Over half of the decrease in Tuition Payments Outside the State, to Private Schools, and Other (E14) was attributed to less out-of-state special education placements. The state experienced a reduction in the number of students with disabilities in FY17 compared to FY16, which aligns with the lower tuition costs. (Please note, the state saw an increase in expenditures for in-state special education tuition during the same time which may explain part of the reduction in E14.) Out-of-state regular education tuition decreased as well to make up the remaining difference. Districts are moving towards utilizing in-state resources to serve students including in-state virtual programs and sharing instructional services with neighboring districts.
- Student Transportation Support Services, Property (E257) increased by 37%. During the FY17 legislative session, the State of Wyoming Legislature was preparing to impose a moratorium on bus purchases while a thorough review of the state's transportation expenditures was conducted. Prior to this time, the State reimbursed districts 100% for transportation operational activities including bus purchases. It appears that districts may have purchased more buses prior to the moratorium in an attempt to mitigate this situation.
- The reduction in Food Services Operations, Purchased Services (E3A13) was primarily because one district changed from a vendor providing lunch services to providing lunch services "in district." As a result, there is an increase in Food Services Operations, Supplies (E3A14) which is similar to the reduction in E3A13.
- Redemption of Principle (E7A2) decreased because one district paid off their remaining debt during FY16 (approximately \$5.5M). (Note: districts in Wyoming currently only bond for enhancements to buildings since the state has been funding capital improvements and new buildings for some time.)

Appendix H - State Notes

American Samoa

Fiscal Year: October 1–September 30

Notes:

- American Samoa Department of Education (ASDOE) does not collect Food Services (R1J) or Tuition from Individuals (R1E) revenue.
- The increases in Instruction Support Services, Salaries (E213) and Instruction Support Services, Employee Benefits (E223) were due to an increase in personnel.
- SPPE due to (1) increased budget, (2) carry over monies mostly in purchased services, (3) 2 new programs as in Dual Language and Career Tech Education.

Guam

Fiscal Year: October 1–September 30

Notes:

- Guam only has public schools and Tuition from Individuals (R1E) is not charged.
- District Activities (R1K) are not administered by the school district.
- The value for Student Support Services, Purchased Services (E232) increased due to contract with Guam Judiciary of Guam for School Resource Officers (SRO).
- The value for Operations and Maintenance Support Services, Property (E256) increased due to a new Central Office building and two new warehouse buildings.

Commonwealth of the Northern Mariana Islands

Fiscal Year: October 1–September 30

Notes:

- The Commonwealth of the Northern Mariana Islands does not collect Tuition from Individuals (R1E) or revenue from District Activities (R1K).
- Student Support Services, Employee Benefits (E222) increased more than 25% from the prior year due to the increase of health insurance.
- Operation and Maintenance Support Services, Salaries (E216) and Other Support Services, Salaries (E218) increased due to more maintenance and support staff being hired.
- State Per Pupil Expenditures (PPE15) increase is a result of the economic improvements locally in which our education system had received from the central government in the form of supplemental funds which adds up to our overall expenditures.

Puerto Rico

Fiscal Year: July 1–June 30

Notes:

- Tuition from Individuals (R1E) and District Activities (R1K) are not applicable for Puerto Rico.
- For 2017, Puerto Rico Department of Education had lower personnel such as teachers, technical assistants, school counselors, school directors, social workers, administrative assistants, office workers and janitors.
- The decrease in Direct Cost Programs, Community College (E9C) was due to a reduction in the personnel assigned to the Technological Institutes.

Appendix H - State Notes

- (SPPE -6.34%) The expenses and ADA decreased in FY2017. The reduction in expenditures during FY 2017 is a direct result of the decrease in the rent expense paid by the State on behalf of the Puerto Rico Department of Education. This reduction was triggered by a State determination that the rental rate possible for the State to pay on behalf of PRDE had to be lowered given the fiscal limitations created by the financial crisis in Puerto Rico. The State was required to make similar adjustments in the funding allocations across all agencies. These changes resulted in the accumulation of debt payments that, when financial conditions improve, will need to be satisfied. Despite the reduction in SPPE related to rental expenses, PRDE did not reduce any expenses on direct education services offered to the students in prior years. Please find below a summary of the change: SPPE for FY 2017 was \$6,505 and for FY 2016 was \$6,945. Decrease in State direct support for and on behalf of school districts. For FY 2017, rent expenses paid by the State on behalf of the Department of Education was \$107,455,025. The explanation to this reduction is directly related to the availability of funds at the PR Central Government. The Commonwealth currently faces a severe fiscal and liquidity crisis, significant governmental deficits, a prolonged economic recession (which commenced in 2006), and high levels of debt and pension obligations. For FY 2016, rent expenses paid by the State on behalf of the Department of Education was \$237,923,076. Other With regards the method used by the Puerto Rico Department of Education for the calculation of the Average Daily Attendance, the PRDE has been using the method as defined by the NCES, no changes to this methodology has been determined, no other statutory determined method has been employed.

U.S. Virgin Islands

Fiscal Year: October 1–September 30

Notes:

- A special appropriation of local funds for Plant and Operations allocation was added specifically for Operation and Maintenance in all budget categories; therefore there is an increase in Operations and Maintenance Support Services, Salaries (E216), Operations and Maintenance Support Services, Employee Benefits (E226), Student Transportation Support Services, Employee Benefits (E227), Other Support Services, Salaries (E218) and Other Support Services, Employee Benefits (E228).

Appendix I—Survey Form

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

THE NATIONAL PUBLIC EDUCATION
 FINANCIAL SURVEY

Fiscal Year 2017

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

RETURN COMPLETED FORM TO:

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

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

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

SECTION 1

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

REVENUE FROM LOCAL SOURCES (1000)	Item Code	Current Amount	Flag
a. Property Tax (1110)	R1A		
b. Non-Property Tax (1120-1190)	R1B		
c. Other Local Government Units Property Tax (1210)	R1C		
d. Other Local Government Units Non-Property Tax (1220-1290)	R1D		
e. Tuition from Individuals (1310)	R1E		
f. Tuition from other LEAs within the State (1321)	R1F		
g. Transportation Fees from Individuals (1410)	R1G		
h. Transportation Fees from other LEAs within the State (1421)	R1H		
i. Earnings on Investments (1500-1540; not 1532)	R1I		
j. Food Services (excluding federal reimbursements) (1600-1650)	R1J		
k. District Activities (1700-1790)	R1K		
l. Other Revenue from Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421, 1940, 1951, 1970)	R1L		
m. Textbook Revenues (1940)	R1M		
n. Summer School Revenues (1312)	R1N		
LOCAL SOURCES OF REVENUE SUBTOTAL (1000) [Sum a-e, g, i-n.]	STR1		
REVENUE FROM INTERMEDIATE SOURCES (2000)	R2		
REVENUE FROM STATE SOURCES (3000)	R3		
REVENUE FROM FEDERAL SOURCES (4000)			
a. Grants-in-Aid Direct from the Federal Government (4100,4300)	R4A		
b. Grants-in-Aid from the Federal Government through the State (4200,4500)	R4B		
c. Grants-in-Aid from the Federal Government through Other Intermediate Agencies (4700)	R4C		
d. Other Revenue from Federal Sources (4800,4900)	R4D		
FEDERAL SOURCES OF REVENUE SUBTOTAL (4000) [Sum a-d]	STR4		
OTHER SOURCES OF REVENUE (5000, 6000)	R5		
TOTAL REVENUE	TR		

SECTION 2

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

INSTRUCTION (1000)	Item Code	Current Amount	Flag
1. Salaries (100)	E11		
2. Employee Benefits (200)	E12		
3. Purchased Services (300-500; exclude 560, 591)	E13		
4. Tuition and Voucher Payments Outside the State, to Private Schools, Individuals, and Other (562,563,566,568,569)	E14		
5. Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (561, 564, 567)	E15		
6. Supplies (600)	E16		
7. Property (700)	E17		
8. Other (810, 890)	E18		
INSTRUCTION EXPENDITURES SUBTOTAL (1000) [Sum 1-4, 6, & 8 only.]	STE1		

INSTRUCTION, continued (1000)

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

SECTION 3A

SUPPORT SERVICES (2000)

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

SUPPORT SERVICES, INSTRUCTION (2200)

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

SUPPORT SERVICES, GENERAL ADMINISTRATION (2300)

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

SUPPORT SERVICES, SCHOOL ADMINISTRATION (2400)

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

SECTION 3B

SUPPORT SERVICES, OPERATIONS AND MAINTENANCE (2600)	Item Code	Current Amount	Flag
1. Salaries (100)	E216		
2. Employee Benefits (200)	E226		
3. Purchased Services (300-500; exclude 591)	E236		
4. Supplies (600)	E246		
5. Property (700)	E256		
6. Other (810, 890)	E266		
SUPPORT SERVICES OPERATIONS AND MAINTENANCE EXPENDITURES SUBTOTAL (2600) [Sum 1-4 & 6 only.]	STE26		

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

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

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

SECTION 4

OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

FOOD SERVICES OPERATIONS (3100)	Item Code	Current Amount	Flag
1. Salaries (100)	E3A11		
2. Employee Benefits (200)	E3A12		
3. Purchased Services (300-500; exclude 591)	E3A13		
4. Supplies (600)	E3A14		
5. Property (700)	E3A2		
6. Other (810, 890)	E3A16		
OPERATION OF NON-INSTRUCTIONAL FOOD SERVICES EXPENDITURES SUBTOTAL (3100); [Sum 1-4 & 6 only.]	E3A1		

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

SECTION 5

DIRECT PROGRAM SUPPORT	Item Code	Current Amount	Flag
a1. Textbooks for Public School Children	E4A1		
a2. Textbooks; Property (700) only	E4A2		
b1. Transportation for Public School Children	E4B1		
b2. Transportation; Property (700) only	E4B2		
c1. Employee Benefits for Public School Employees	E4C1		
c2. Employee Benefits; Property (700) only	E4C2		
d. Direct Program Support for Private School Students	E4D		
e1. Other Direct Program Support for Public School Students	E4E1		
e2. Other Direct Program Support for Public School Students; Property (700) only	E4E2		
DIRECT PROGRAM SUPPORT EXPENDITURES SUBTOTAL [Sum a1,b1,c1, and e1.]	STE4		

CURRENT EXPENDITURES Sum Subtotals for Instruction(1000), Support Services (2000), Non-Instruction (3000 - exclude 3300: Community Services), and Direct Program Support (exclude Direct Program Support for Private School Students). Exclude Property (700).	TE5		
--	-----	--	--

SECTION 6

FACILITIES ACQUISITION & CONSTRUCTION SERVICES (4000)	Item Code	Current Amount	Flag
1. Non-Property Expenditures (Construction) (4100-4900)	E61		
2. Property Expenditures [Include Land and Improvements (710), Land and Existing Buildings (720), and Infrastructure (740).]	E62		
3. Equipment (730)	E63		
OTHER USES (5000) - Include debt service payments (principal and interest).			
DEBT SERVICE (5100)			
1. Interest (832)	E7A1		
2. Redemption of Principal (831)	E7A2		
OTHER USES SUBTOTAL (5000)	STE7		
COMMUNITY SERVICES (3300)			
1. Non-Property (Objects 100-600, 800)	E81		
2. Property (700)	E82		
DIRECT COST PROGRAMS			
a. Non-Public School Programs (Program #500)	E9A		
b. Adult Education (Program #600)	E9B		
c. Community/Junior College (Object 565, Program #700)	E9C		
d. Other	E9D		
d1. Direct Cost Programs; Property (700)	E91		
DIRECT COST PROGRAMS SUBTOTAL [Exclude Property (700).]	STE9		
PROPERTY (700)	TE10		
TOTAL EXPENDITURES FOR EDUCATION [Sum Current Expenditures, F.A.C.S., Non-Property Expenditures, Community Services, Direct Cost Programs, and Property. Exclude Other Uses.]	TE11		

SECTION 7

EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)	Item Code	Current Amount	Flag
a. Tuition from Individuals (1310)	X12A		
b. Transportation Fees from Individuals (1410)	X12B		
c. Title I Expenditures [Expenditures under Title I of the Elementary and Secondary Education Act of 1965, as amended (ESEA). DO NOT simply restate revenues received. This item is to contain expenditures.]	X12C		
d. Title I Carryover Expenditures	X12D		
e. Title V, Part A Expenditures [Expenditures under Title V, Part A of the ESEA, as amended. DO NOT simply restate revenues received. This item is to contain expenditures.]	X12E		
f. Title V, Part A Carryover Expenditures	X12F		
g. Food Services Revenues (excluding federal reimbursements (1600-1650))	X12G		
h. District Activities Revenues (1700-1790)	X12H		
i. Textbook Revenues (1940)	X12I		
j. Summer School Revenues (1312)	X12J		
TOTAL EXCLUSIONS [Sum a-j.]	TX12		

NET CURRENT EXPENDITURES [Subtract Total Exclusions from Current Expenditures, as defined in the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(12)).]	NCE13		
---	-------	--	--

AVERAGE DAILY ATTENDANCE (ADA)			
a. ADA as defined by state law	A14A		
b. ADA as defined by NCES	A14B		

STATE PER PUPIL EXPENDITURE	PPE15		
------------------------------------	-------	--	--

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

Section 1 (Comments get displayed here)

Section 2 (Comments get displayed here)

Section 3A (Comments get displayed here)

Section 3B (Comments get displayed here)

Section 4 (Comments get displayed here)

Section 5 (Comments get displayed here)

Section 6 (Comments get displayed here)

Section 7 (Comments get displayed here)

Other (Comments get displayed here)