

# Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2006–07 (Fiscal Year 2007)

Revised File Version 1b



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# Contents

	<b>Page</b>
Acknowledgments .....	iii
List of Tables .....	v
I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2006–07 (Fiscal Year 2007), Revised File Version 1b .....	1
II. User’s Guide .....	1
A. Survey Methodology .....	2
B. Imputations and Adjustments .....	4
C. Variations in the Survey Over Time .....	7
D. Fiscal Data Plan .....	8
E. State Notes .....	8
References .....	9
 <b>Appendixes</b>	
Appendix A—Record Layout and Description of Data Elements .....	A-1
Appendix B—Glossary .....	B-1
Appendix C—State Abbreviations and Federal Information Processing Standards (FIPS) State Codes .....	C-1
Appendix D—Imputations and Adjustments 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

Table	Page
<b>Appendix C—State Abbreviations and Federal Information Processing Standards (FIPS) State Codes</b>	
C-1. State abbreviations and Federal Information Processing Standards (FIPS) state codes, by state or jurisdiction: Fiscal year 2007 .....	C-2
<b>Appendix F—Fiscal Data Plan Responses</b>	
F-1. Data plan responses to questions 1 through 3.3a, by state or jurisdiction: Fiscal year 2007 .....	F-2
F-2. Data plan responses to question 4, by state or jurisdiction: Fiscal year 2007 .....	F-4
F-3. Data plan responses to questions 5.5a.1 through 5.5c.2, by state or jurisdiction: Fiscal year 2007 .....	F-6
F-4. Data plan responses to questions 5.5d.1 through 5.5e.2, by state or jurisdiction: Fiscal year 2007 .....	F-8
<b>Appendix G—Value Distribution and Field Frequencies</b>	
G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2007 .....	G-2
G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2007 .....	G-5

## **I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2006–07 (Fiscal Year 2007), Revised File Version 1b**

This documentation is for the revised file (Version 1b) of the National Center for Education Statistics (NCES) Common Core of Data (CCD) National Public Education Financial Survey (NPEFS) for school year 2006–07, fiscal year 2007 (FY 07). It contains a brief description of the data collection along with information required to understand and access the data file. The NPEFS data collection is conducted by NCES, a branch of the Institute of Education Sciences in the U.S. Department of Education, and the Governments Division of the U.S. Census Bureau. NCES is authorized to collect these data by Congress through the Education Sciences Reform Act of 2002, section 151(b)(3), 20 U.S.C. 9541.

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

Data for the NPEFS are collected from state education agencies (SEAs) in the 50 states, the District of Columbia, Puerto Rico, and four other jurisdictions (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands). The data file is organized by state or jurisdiction and contains revenue data by source and expenditure data by function and object.<sup>1</sup> The data file also contains average daily attendance data as well as total student membership data from the 2006–07 CCD State Nonfiscal Survey of Public Elementary/Secondary Education.

## **II. User's Guide**

The FY 07 NPEFS data file contains 56 records (one for each SEA from which data are collected), and each record contains 300 fields (4 record identification fields, 148 data fields, and 148 imputation flag fields). The record layout is provided in appendix A.

The remaining appendixes provide the following information:

- Appendix B—glossary with definitions of key variables;
- Appendix C—state abbreviations and Federal Information Processing Standards (FIPS) state codes;
- Appendix D—state-by-state list of imputations and adjustments;
- Appendix E—fiscal data plan questions;
- Appendix F—state-by-state responses to the fiscal data plan questions;
- Appendix G—frequencies of imputation flags and minimum, maximum, and mean of numeric variables;
- Appendix H—fiscal year definitions and specific state notes; and
- Appendix I—the survey form.

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<sup>1</sup> *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.

## **File versions**

Starting in 1999–2000, CCD data file names were changed to include a two-digit version number. The final files are assigned a version number beginning with 1 (one). The character following 1 indicates the version number of the file. For example, a “1a” file is the first (original) final file, and a “1b” file is the second (revised) final file.

NCES releases a final file (Version 1a) after a publication using the data has been released. (NCES standards require that an NCES publication using the data be released before the data are considered final.) If NCES receives revised data from states or discovers errors in the final data file, a revised file (Version 1b) is released. The revised file is usually released 1 year after the original (Version 1a) final file. The revisions in the 1b version from the 1a version included the following:

- Federal revenues were revised for Arizona.
- Average daily attendance was revised for the District of Columbia.
- Local revenues were revised for Florida, New Mexico, and North Carolina.
- Revenues and expenditures were revised for Hawaii.
- Local revenues and debt were revised for Kansas.
- Federal revenues and expenditures were revised for Maryland.
- Instructional expenditures were revised for Massachusetts.
- Direct support expenditures and flags were revised for American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.
- Student membership was revised for Arizona, California, Kentucky, Michigan, Nevada, New Hampshire, Ohio, South Carolina, Utah, Wisconsin, and American Samoa.

## **File names**

The names of the FY 07 releases are as follows:

- Stfis071b.xls (Microsoft Excel file)
- Stfis071b.txt (text file)

The first seven characters indicate the file contents and year, and the last two characters indicate the file version. “Stfis” stands for state fiscal, “07” stands for FY 07, “1” indicates that the file is ready for final release by NCES, and “b” indicates this is the revised version of the final file by NCES.

## **Guidelines for using the flat ASCII data file**

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

### **A. Survey Methodology**

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

and edit these reports. SEAs also include data for any state-run schools, such as special education programs or prison schools serving inmates under the age of 20. NCES and SEAs work cooperatively to ensure comparability between the data items requested and reported.

### **Missing and nonapplicable data**

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

### **Average daily attendance data and student membership counts**

Average daily attendance (ADA) data are collected in the NPEFS as required under Title I of the Elementary and Secondary Education Act of 1965 (as amended by Title I of the Improving America’s Schools Act of 1994). Under this law, states report ADA data in accordance with state law; however, NCES provides a definition for states to use in the absence of state law. Per pupil expenditures (calculated by dividing net current expenditures by average daily attendance) are used to allocate Title I and other program funds to states and school districts. Since some states use their own ADA definitions and others use the NCES definition, ADA data in the NPEFS data file are not comparable across states. Student membership data from the 2006–07 CCD State Nonfiscal Survey of Public Elementary/Secondary Education are included in the data file as a more comparable student count. The variable Student Membership (MEMBR06) is the count of students enrolled on or about October 1, 2006.

### **NCES crosswalk software**

Since the FY 89 data collection, NCES has provided “crosswalk” software to assist states in their reporting and to improve the comparability of data across states. This software converts a state’s existing accounting reports to uniform federal standards, as described in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009). NCES reviews and validates the protocols of states that do not use this crosswalk software to convert their state reports to federal standards. Crosswalk software was used by Alabama, California, Georgia, Illinois, Maine, Mississippi, Montana, New Jersey, New Mexico, New York, North Carolina, North Dakota, Oregon, Pennsylvania, South Carolina, South Dakota, and Texas in the FY 07 collection.

### **NCES edit checks**

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

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

## B. Imputations and Adjustments

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

### Imputations

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

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

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

### Adjustments

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

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<sup>3</sup> States reporting an item “strictly by the definition” are those states reporting values greater than zero for each of the items involved in the imputation, and none of whose values are affected by another “contains” or “combined with” adjustment, as described later in the text.

support staff salaries and adding that amount to student support staff salaries. The total for salaries and total expenditures would not be affected by this adjustment.

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

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

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

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

The method used to perform “combined with” and “contains” adjustments is as follows: (1) calculate the ratios of each missing item and the item containing the missing values to the total indicated at the end of the “contains” statement for all states reporting these items strictly by the definition; (2) calculate the average of each of these ratios; (3) calculate the ratio of each average ratio to the sum of the average ratios; and (4) multiply the reported item by the ratio calculated in step 3 to determine the share for each item.

***“Supplemented by” adjustments.*** There are instances in which a state only reports a subtotal for a series of expenditures. “Supplemented by” and “totals” statements are the pair of statements associated with this type of adjustment. “A supplemented by B” and “B totals A and C” indicate that the subtotal B consists of the sum of A and C. The state has reported the subtotal (B) but not the detail making up the subtotal. For example, “E3B11 supplemented by E3B1” means that the adjustment took a portion of the amount reported in E3B1 and added it to E3B11. It also means that the state only reported the subtotal E3B1 and not the detail data item E3B11. “E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16” means that the adjustment took the amount that was reported for the subtotal E3B1 and distributed it to each of the items that make up that subtotal. It also means that the state only reported the subtotal E3B1 and did not report the detail making up the E3B1 subtotal.

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

reporting these items strictly by the definition; (2) calculate the average of each of these ratios; (3) calculate the ratio of each average ratio to the sum of the average ratios; and (4) multiply the reported subtotal by the ratios calculated in step 3 to determine the share for each item.

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

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

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

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

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

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

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

## Prekindergarten count imputations and student membership adjustments

Student membership data are collected by grade in the CCD State Nonfiscal Survey of Public Elementary/Secondary Education; however, only the total student membership data for grades prekindergarten through grade 12 (plus ungraded) are included in the NPEFS data file. Since some states do not report data on prekindergarten students, prekindergarten student counts are imputed for these states and added to the total student count. In school year 2006–07 (FY 07), the prekindergarten student counts for California and Kentucky were imputed.

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

### Data flags

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

- R - As reported by the state
- A - Adjusted
- I - Imputed based on a method other than prior year's data<sup>4</sup>
- 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

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

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

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<sup>4</sup> For some NCES surveys, imputations of missing data items are performed by applying a growth factor to data reported in a prior year. This type of growth-rate imputation is not performed for the NPEFS. "I" is assigned the value of "Imputed based on a method other than prior year's data" to maintain consistency in the meaning of imputation flags across NCES surveys.

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

#### **D. Fiscal Data Plan**

In addition to the finance data specified in the NPEFS, NCES also collects information from each state to help process the data and to gain a better understanding of what programs and/or policies are connected with the data items and definitions. The FY 07 data plan questionnaire appears in appendix E, and the responses (by state or jurisdiction) appear in appendix F. The fiscal data plan responses are presented as reported by SEAs with minimal editing by NCES. The responses to the data plan are not included on the data file.

#### **E. State Notes**

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

## References

Allison, G.S., Honegger, S.D., and Johnson, F. (2009). *Financial Accounting for Local and State School Systems: 2009 Edition* (NCES 2009-325). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved May 17, 2010 from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2009325>.

## **Appendix A—Record Layout and Description of Data Elements**

## Appendix A—Record Layout and Description of Data Elements

The tab-delimited file (Stfis071b.txt) has the following layout and description:

56 physical records, 1 per observation – 300 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 (2007)
FIPS	AN	2	FEDERAL INFORMATION PROCESSING STANDARDS (FIPS)
STABR	AN	3	POSTAL STATE ABBREVIATION CODES
STNAME	AN	4	NAME OF THE STATE OR TERRITORY
R1A	N	5	LOCAL REVENUES PROPERTY TAX
R1B	N	6	LOCAL REVENUES NONPROPERTY TAX
R1C	N	7	LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
R1D	N	8	LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
R1E	N	9	LOCAL REVENUES INDIVIDUAL TUITION
R1F	N	10	LOCAL REVENUES TUITION FROM LEAS
R1G	N	11	LOCAL REVENUES TRANSPORTATION FEES FROM INDIVIDUAL
R1H	N	12	LOCAL REVENUES TRANSPORTATION FEES FROM LEAS
R1I	N	13	LOCAL REVENUES EARNINGS ON INVESTMENTS
R1J	N	14	LOCAL REVENUES FOOD SERVICE
R1K	N	15	LOCAL REVENUES STUDENT ACTIVITIES
R1L	N	16	LOCAL REVENUES OTHER REVENUES
R1M	N	17	LOCAL REVENUES TEXTBOOK REVENUES
R1N	N	18	LOCAL REVENUES SUMMER SCHOOL
STR1	N	19	LOCAL REVENUES SUBTOTAL
R2	N	20	INTERMEDIATE REVENUES
R3	N	21	STATE REVENUES
R4A	N	22	FEDERAL REVENUES DIRECT GRANTS
R4B	N	23	FEDERAL REVENUES THRU STATE
R4C	N	24	FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
R4D	N	25	FEDERAL REVENUES OTHER SOURCES
STR4	N	26	FEDERAL REVENUES SUBTOTAL
R5	N	27	REVENUES FROM OTHER SOURCES
TR	N	28	TOTAL REVENUES FROM ALL SOURCES
E11	N	29	INSTRUCTIONAL EXPENDITURES SALARIES
E12	N	30	INSTRUCTIONAL EXPENDITURES EMPLOYEE BENEFITS
E13	N	31	INSTRUCTIONAL EXPENDITURES PURCHASED SERVICES
E14	N	32	INSTRUCTIONAL EXPENDITURES TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
E15	N	33	INSTRUCTIONAL EXPENDITURES TUITION TO OTHER LEAS IN-STATE
E16	N	34	INSTRUCTIONAL EXPENDITURES SUPPLIES
E17	N	35	INSTRUCTIONAL EXPENDITURES PROPERTY
E18	N	36	INSTRUCTIONAL EXPENDITURES OTHER
STE1	N	37	INSTRUCTIONAL EXPENDITURES SUBTOTAL
E11A	N	38	TEACHER SALARIES REGULAR PROGRAMS
E11B	N	39	TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
E11C	N	40	TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
E11D	N	41	TEACHER SALARIES OTHER EDUCATION PROGRAMS
E2	N	42	INSTRUCTIONAL EXPENDITURES TEXTBOOKS
E212	N	43	SUPPORT EXPENDITURES SALARIES STUDENT SUPPORT SERVICES
E213	N	44	SUPPORT EXPENDITURES SALARIES INSTRUCTIONAL STAFF SUPPORT
E214	N	45	SUPPORT EXPENDITURES SALARIES GENERAL ADMINISTRATION
E215	N	46	SUPPORT EXPENDITURES SALARIES SCHOOL ADMINISTRATION
E216	N	47	SUPPORT EXPENDITURES SALARIES OPERATION & MAINTENANCE
E217	N	48	SUPPORT EXPENDITURES SALARIES PUPIL TRANSPORTATION
E218	N	49	SUPPORT EXPENDITURES SALARIES OTHER SERVICES
TE21	N	50	SUPPORT EXPENDITURES SALARIES SUBTOTAL

## Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
E222	N	51	SUPPORT EXPENDITURES EMPLOYEE BENEFITS STUDENT SUPPORT SERVICES
E223	N	52	SUPPORT EXPENDITURES EMPLOYEE BENEFITS INSTRUCTIONAL STAFF SUPPORT
E224	N	53	SUPPORT EXPENDITURES EMPLOYEE BENEFITS GENERAL ADMINISTRATION
E225	N	54	SUPPORT EXPENDITURES EMPLOYEE BENEFITS SCHOOL ADMINISTRATION
E226	N	55	SUPPORT EXPENDITURES EMPLOYEE BENEFITS OPERATION & MAINTENANCE
E227	N	56	SUPPORT EXPENDITURES EMPLOYEE BENEFITS PUPIL TRANSPORTATION
E228	N	57	SUPPORT EXPENDITURES EMPLOYEE BENEFITS OTHER SERVICES
TE22	N	58	SUPPORT EXPENDITURES EMPLOYEE BENEFITS SUBTOTAL
E232	N	59	SUPPORT EXPENDITURES PURCHASED SERVICES STUDENT SUPPORT SERVICES
E233	N	60	SUPPORT EXPENDITURES PURCHASED SERVICES INSTRUCTIONAL STAFF SUPPORT
E234	N	61	SUPPORT EXPENDITURES PURCHASED SERVICES GENERAL ADMINISTRATION
E235	N	62	SUPPORT EXPENDITURES PURCHASED SERVICES SCHOOL ADMINISTRATION
E236	N	63	SUPPORT EXPENDITURES PURCHASED SERVICES OPERATION & MAINTENANCE
E237	N	64	SUPPORT EXPENDITURES PURCHASED SERVICES PUPIL TRANSPORTATION
E238	N	65	SUPPORT EXPENDITURES PURCHASED SERVICES OTHER SERVICES
TE23	N	66	SUPPORT EXPENDITURES PURCHASED SERVICES SUBTOTAL
E242	N	67	SUPPORT EXPENDITURES SUPPLIES STUDENT SUPPORT SERVICES
E243	N	68	SUPPORT EXPENDITURES SUPPLIES INSTRUCTIONAL STAFF SUPPORT
E244	N	69	SUPPORT EXPENDITURES SUPPLIES GENERAL ADMINISTRATION
E245	N	70	SUPPORT EXPENDITURES SUPPLIES SCHOOL ADMINISTRATION
E246	N	71	SUPPORT EXPENDITURES SUPPLIES OPERATION & MAINTENANCE
E247	N	72	SUPPORT EXPENDITURES SUPPLIES PUPIL TRANSPORTATION
E248	N	73	SUPPORT EXPENDITURES SUPPLIES OTHER SERVICES
TE24	N	74	SUPPORT EXPENDITURES SUPPLIES SUBTOTAL
E252	N	75	SUPPORT EXPENDITURES PROPERTY STUDENT SUPPORT SERVICES
E253	N	76	SUPPORT EXPENDITURES PROPERTY INSTRUCTIONAL STAFF SUPPORT
E254	N	77	SUPPORT EXPENDITURES PROPERTY GENERAL ADMINISTRATION
E255	N	78	SUPPORT EXPENDITURES PROPERTY SCHOOL ADMINISTRATION
E256	N	79	SUPPORT EXPENDITURES PROPERTY OPERATION & MAINTENANCE
E257	N	80	SUPPORT EXPENDITURES PROPERTY PUPIL TRANSPORTATION
E258	N	81	SUPPORT EXPENDITURES PROPERTY OTHER SERVICES
TE25	N	82	SUPPORT EXPENDITURES PROPERTY SUBTOTAL
E262	N	83	SUPPORT EXPENDITURES OTHER STUDENT SUPPORT SERVICES
E263	N	84	SUPPORT EXPENDITURES OTHER INSTRUCTIONAL STAFF SUPPORT
E264	N	85	SUPPORT EXPENDITURES OTHER GENERAL ADMINISTRATION
E265	N	86	SUPPORT EXPENDITURES OTHER SCHOOL ADMINISTRATION
E266	N	87	SUPPORT EXPENDITURES OTHER OPERATION & MAINTENANCE
E267	N	88	SUPPORT EXPENDITURES OTHER PUPIL TRANSPORTATION
E268	N	89	SUPPORT EXPENDITURES OTHER OTHER SERVICES
TE26	N	90	SUPPORT EXPENDITURES OTHER SUBTOTAL
STE22	N	91	SUPPORT EXPENDITURES SUBTOTAL STUDENT SUPPORT SERVICES
STE23	N	92	SUPPORT EXPENDITURES SUBTOTAL INSTRUCTIONAL STAFF SUPPORT
STE24	N	93	SUPPORT EXPENDITURES SUBTOTAL GENERAL ADMINISTRATION
STE25	N	94	SUPPORT EXPENDITURES SUBTOTAL SCHOOL ADMINISTRATION
STE26	N	95	SUPPORT EXPENDITURES SUBTOTAL OPERATION & MAINTENANCE
STE27	N	96	SUPPORT EXPENDITURES SUBTOTAL PUPIL TRANSPORTATION
STE28	N	97	SUPPORT EXPENDITURES SUBTOTAL OTHER SERVICES
STE2T	N	98	SUPPORT EXPENDITURES TOTAL SUPPORT SERVICES
E3A11	N	99	NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES
E3A12	N	100	NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS
E3A13	N	101	NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASED SERVICES
E3A14	N	102	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES
E3A2	N	103	NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY
E3A16	N	104	NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER
E3A1	N	105	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL
E3B11	N	106	NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES

## Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
E3B12	N	107	NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
E3B13	N	108	NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES
E3B14	N	109	NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
E3B2	N	110	NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
E3B16	N	111	NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER
E3B1	N	112	NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL
STE3	N	113	NONINSTRUCTIONAL SERVICES TOTAL
E4A1	N	114	DIRECT PROGRAM SUPPORT TEXTBOOKS
E4A2	N	115	DIRECT PROGRAM SUPPORT TEXTBOOKS (PROPERTY)
E4B1	N	116	DIRECT PROGRAM SUPPORT TRANSPORT
E4B2	N	117	DIRECT PROGRAM SUPPORT TRANSPORT (PROPERTY)
E4C1	N	118	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
E4C2	N	119	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROPERTY)
E4D	N	120	DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
E4E1	N	121	DIRECT PROGRAM SUPPORT OTHER
E4E2	N	122	DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
STE4	N	123	DIRECT PROGRAM SUPPORT SUBTOTAL
TE5	N	124	CURRENT EXPENDITURES
E61	N	125	FACILITIES ACQUISITION NONPROPERTY
E62	N	126	FACILITIES ACQUISITION PROPERTY (LAND & BUILDINGS)
E63	N	127	FACILITIES ACQUISITION PROPERTY (EQUIPMENT)
STE6	N	128	FACILITIES ACQUISITION NONPROPERTY & PROPERTY TOTAL
E7A1	N	129	OTHER USE DEBT SERVICE INTEREST
E7A2	N	130	OTHER USE DEBT SERVICE REDEMPTION
STE7	N	131	OTHER USE DEBT SERVICE SUBTOTAL
E81	N	132	COMMUNITY SERVICE NONPROPERTY
E82	N	133	COMMUNITY SERVICE PROPERTY
E9A	N	134	DIRECT COST PROGRAM NONPUBLIC SCHOOL
E9B	N	135	DIRECT COST PROGRAM ADULT EDUCATION
E9C	N	136	DIRECT COST PROGRAM COMMUNITY COLLEGE
E9D	N	137	DIRECT COST PROGRAM OTHER
E91	N	138	DIRECT COST PROGRAM PROPERTY
STE9	N	139	DIRECT COST PROGRAM SUBTOTAL
TE10	N	140	PROPERTY TOTAL
TE11	N	141	TOTAL EXPENDITURES FOR EDUCATION
X12C	N	142	EXCLUSION FOR PL 100 297 TITLE I
X12D	N	143	EXCLUSION FOR PL 100 297 TITLE I CARRYOVER
X12E	N	144	EXCLUSION FOR PL 100 297 TITLE V, PART A
X12F	N	145	EXCLUSION FOR PL 100 297 TITLE V, PART A CARRYOVER
TX12	N	146	TOTAL EXCLUSION FOR PL 100 297
NCE13	N	147	NET CURRENT EXPENDITURES
ADA	N	148	AVERAGE DAILY ATTENDANCE (STATE AND NCES DEFINITION)
A14A	N	149	AVERAGE DAILY ATTENDANCE (STATE DEFINITION)
A14B	N	150	AVERAGE DAILY ATTENDANCE (NCES DEFINITION)
PPE15	N	151	PER PUPIL EXPENDITURES
MEMBR06	N	152	TOTAL STUDENT MEMBERSHIP
IR1A	AN	153	IMP FLAG LOCAL REVENUES PROPERTY TAX
IR1B	AN	154	IMP FLAG LOCAL REVENUES NONPROPERTY TAX
IR1C	AN	155	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
IR1D	AN	156	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
IR1E	AN	157	IMP FLAG LOCAL REVENUES INDIVIDUAL TUITION
IR1F	AN	158	IMP FLAG LOCAL REVENUES TUITION FROM LEAS
IR1G	AN	159	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM INDIVIDUAL
IR1H	AN	160	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM LEAS
IR1I	AN	161	IMP FLAG LOCAL REVENUES EARNINGS ON INVESTMENT
IR1J	AN	162	IMP FLAG LOCAL REVENUES FOOD SERVICE

## Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
IR1K	AN	163	IMP FLAG LOCAL REVENUES STUDENT ACTIVITIES
IR1L	AN	164	IMP FLAG LOCAL REVENUES OTHER REVS
IR1M	AN	165	IMP FLAG LOCAL REVENUES TEXTBOOK REVS
IR1N	AN	166	IMP FLAG LOCAL REVENUES SUMMER SCHOOL
ISTR1	AN	167	IMP FLAG LOCAL REVENUES SUBTOTAL
IR2	AN	168	IMP FLAG INTERMEDIATE REVENUES
IR3	AN	169	IMP FLAG STATE REVENUES
IR4A	AN	170	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	171	IMP FLAG FEDERAL REVENUES THRU STATE
IR4C	AN	172	IMP FLAG FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
IR4D	AN	173	IMP FLAG FEDERAL REVENUES OTHER SOURCES
ISTR4	AN	174	IMP FLAG FEDERAL REVENUES SUBTOTAL
IR5	AN	175	IMP FLAG OTHER SOURCES OF REVENUES
ITR	AN	176	IMP FLAG TOTAL REVENUES FROM ALL SOURCES
IE11	AN	177	IMP FLAG INSTRUCTIONAL EXPENDITURE SALARIES
IE12	AN	178	IMP FLAG INSTRUCTIONAL EMPLOYEE BENEFITS
IE13	AN	179	IMP FLAG INSTRUCTIONAL EXPENDITURE PURCHASED SERVICES
IE14	AN	180	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
IE15	AN	181	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO OTHER LEAS IN-STATE
IE16	AN	182	IMP FLAG INSTRUCTIONAL EXPENDITURE SUPPLIES
IE17	AN	183	IMP FLAG INSTRUCTIONAL EXPENDITURE PROPERTY
IE18	AN	184	IMP FLAG INSTRUCTIONAL EXPENDITURE OTHER
ISTE1	AN	185	IMP FLAG INSTRUCTIONAL EXPENDITURE SUBTOTAL
IE11A	AN	186	IMP FLAG TEACHER SALARIES REGULAR PROGRAMS
IE11B	AN	187	IMP FLAG TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
IE11C	AN	188	IMP FLAG TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
IE11D	AN	189	IMP FLAG TEACHER SALARIES OTHER EDUCATION PROGRAMS
IE2	AN	190	IMP FLAG INSTRUCTIONAL EXPENDITURE TEXTBOOKS
IE212	AN	191	IMP FLAG SUPPORT EXPENDITURE SALARIES STUDENT SUPPORT SERVICES
IE213	AN	192	IMP FLAG SUPPORT EXPENDITURE SALARIES INSTRUCTIONAL STAFF SUPPORT
IE214	AN	193	IMP FLAG SUPPORT EXPENDITURE SALARIES GENERAL ADMINISTRATION
IE215	AN	194	IMP FLAG SUPPORT EXPENDITURE SALARIES SCHOOL ADMINISTRATION
IE216	AN	195	IMP FLAG SUPPORT EXPENDITURE SALARIES OPERATION & MAINTENANCE
IE217	AN	196	IMP FLAG SUPPORT EXPENDITURE SALARIES PUPIL TRANSPORTATION
IE218	AN	197	IMP FLAG SUPPORT EXPENDITURE SALARIES OTHER SERVICES
ITE21	AN	198	IMP FLAG SUPPORT EXPENDITURE SALARIES SUBTOTAL
IE222	AN	199	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS STUDENT SUPPORT SERVICES
IE223	AN	200	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS INSTRUCTIONAL STAFF SUPPORT
IE224	AN	201	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS GENERAL ADMINISTRATION
IE225	AN	202	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SCHOOL ADMINISTRATION
IE226	AN	203	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OPERATION & MAINTENANCE
IE227	AN	204	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS PUPIL TRANSPORTATION
IE228	AN	205	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OTHER SERVICES
ITE22	AN	206	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SUBTOTAL
IE232	AN	207	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES STUDENT SUPPORT SERVICES
IE233	AN	208	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES INSTRUCTIONAL STAFF SUPPORT
IE234	AN	209	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES GENERAL ADMINISTRATION
IE235	AN	210	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SCHOOL ADMINISTRATION
IE236	AN	211	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OPERATION & MAINTENANCE
IE237	AN	212	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES PUPIL TRANSPORTATION
IE238	AN	213	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OTHER SERVICES
ITE23	AN	214	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SUBTOTAL
IE242	AN	215	IMP FLAG SUPPORT EXPENDITURE SUPPLIES STUDENT SUPPORT SERVICES
IE243	AN	216	IMP FLAG SUPPORT EXPENDITURE SUPPLIES INSTRUCTIONAL STAFF SUPPORT
IE244	AN	217	IMP FLAG SUPPORT EXPENDITURE SUPPLIES GENERAL ADMINISTRATION
IE245	AN	218	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SCHOOL ADMINISTRATION

## Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
IE246	AN	219	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OPERATION & MAINTENANCE
IE247	AN	220	IMP FLAG SUPPORT EXPENDITURE SUPPLIES PUPIL TRANSPORTATION
IE248	AN	221	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OTHER SERVICES
ITE24	AN	222	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SUBTOTAL
IE252	AN	223	IMP FLAG SUPPORT EXPENDITURE PROPERTY STUDENT SUPPORT SERVICES
IE253	AN	224	IMP FLAG SUPPORT EXPENDITURE PROPERTY INSTRUCTIONAL STAFF SUPPORT
IE254	AN	225	IMP FLAG SUPPORT EXPENDITURE PROPERTY GENERAL ADMINISTRATION
IE255	AN	226	IMP FLAG SUPPORT EXPENDITURE PROPERTY SCHOOL ADMINISTRATION
IE256	AN	227	IMP FLAG SUPPORT EXPENDITURE PROPERTY OPERATION & MAINTENANCE
IE257	AN	228	IMP FLAG SUPPORT EXPENDITURE PROPERTY PUPIL TRANSPORTATION
IE258	AN	229	IMP FLAG SUPPORT EXPENDITURE PROPERTY OTHER SERVICES
ITE25	AN	230	IMP FLAG SUPPORT EXPENDITURE PROPERTY SUBTOTAL
IE262	AN	231	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STUDENT SUPPORT SERVICES
IE263	AN	232	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STAFF SUPPORT
IE264	AN	233	IMP FLAG SUPPORT EXPENDITURE OTHER GENERAL ADMINISTRATION
IE265	AN	234	IMP FLAG SUPPORT EXPENDITURE OTHER SCHOOL ADMINISTRATION
IE266	AN	235	IMP FLAG SUPPORT EXPENDITURE OTHER OPERATION & MAINTENANCE
IE267	AN	236	IMP FLAG SUPPORT EXPENDITURE OTHER PUPIL TRANSPORTATION
IE268	AN	237	IMP FLAG SUPPORT EXPENDITURE OTHER OTHER SERVICES
ITE26	AN	238	IMP FLAG SUPPORT EXPENDITURE OTHER SUBTOTAL
ISTE22	AN	239	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL STUDENT SUPPORT SERVICES
ISTE23	AN	240	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL INSTRUCTIONAL STAFF SUPPORT
ISTE24	AN	241	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL GENERAL ADMINISTRATION
ISTE25	AN	242	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL SCHOOL ADMINISTRATION
ISTE26	AN	243	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OPERATION & MAINTENANCE
ISTE27	AN	244	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL PUPIL TRANSPORTATION
ISTE28	AN	245	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OTHER SERVICES
ISTE2T	AN	246	IMP FLAG SUPPORT EXPENDITURE TOTAL SUPPORT SERVICES
IE3A11	AN	247	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES
IE3A12	AN	248	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS
IE3A13	AN	249	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASED SERVICES
IE3A14	AN	250	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES
IE3A2	AN	251	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY
IE3A16	AN	252	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER
IE3A1	AN	253	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL
IE3B11	AN	254	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES
IE3B12	AN	255	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
IE3B13	AN	256	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES
IE3B14	AN	257	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
IE3B2	AN	258	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
IE3B16	AN	259	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER
IE3B1	AN	260	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL
ISTE3	AN	261	IMP FLAG NONINSTRUCTIONAL SERVICES TOTAL
IE4A1	AN	262	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS
IE4A2	AN	263	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS (PROP)
IE4B1	AN	264	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION
IE4B2	AN	265	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION (PROP)
IE4C1	AN	266	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
IE4C2	AN	267	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROP)
IE4D	AN	268	IMP FLAG DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
IE4E1	AN	269	IMP FLAG DIRECT PROGRAM SUPPORT OTHER
IE4E2	AN	270	IMP FLAG DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
ISTE4	AN	271	IMP FLAG DIRECT PROGRAM SUPPORT SUBTOTAL
ITE5	AN	272	IMP FLAG CURRENT EXPENDITURES
IE61	AN	273	IMP FLAG FACILITIES ACQUISITIONS NON PROPERTY
IE62	AN	274	IMP FLAG FACILITIES ACQUISITIONS PROPERTY(LAND/BUILDINGS)

## Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
IE63	AN	275	IMP FLAG FACILITIES ACQUISITIONS EQUIPMENT
ISTE6	AN	276	IMP FLAG FACILITIES ACQUISITIONS TOTAL
IE7A1	AN	277	IMP FLAG OTHER USE DEBT SERVICE INTEREST
IE7A2	AN	278	IMP FLAG OTHER USE REDEMPTION
ISTE7	AN	279	IMP FLAG OTHER USE DEBT SERVICE SUBTOTAL
IE81	AN	280	IMP FLAG COMMUNITY SERVICE NONPROPERTY
IE82	AN	281	IMP FLAG COMMUNITY SERVICE PROPERTY
IE9A	AN	282	IMP FLAG DIRECT COST PROGRAM NONPUBLIC SCHOOL
IE9B	AN	283	IMP FLAG DIRECT COST PROGRAM ADULT EDUCATION
IE9C	AN	284	IMP FLAG DIRECT COST PROGRAM COMMUNITY COLLEGE
IE9D	AN	285	IMP FLAG DIRECT COST PROGRAM OTHER
IE91	AN	286	IMP FLAG DIRECT COST PROGRAM PROPERTY
ISTE9	AN	287	IMP FLAG DIRECT COST PROGRAM SUBTOTAL
ITE10	AN	288	IMP FLAG PROPERTY TOTAL
ITE11	AN	289	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	290	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE I
IX12D	AN	291	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE I CARRYOVER
IX12E	AN	292	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE V, PART A
IX12F	AN	293	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE V, PART A CARRYOVER
ITX12	AN	294	IMP FLAG TOTAL EXCLUSION FOR PL 100 297
INCE13	AN	295	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	296	IMP FLAG AVERAGE DAILY ATTENDANCE (STATE AND NCES DEFINITION)
IA14A	AN	297	IMP FLAG AVERAGE DAILY ATTENDANCE (STATE DEFINITION)
IA14B	AN	298	IMP FLAG AVERAGE DAILY ATTENDANCE (NCES DEFINITION)
IPPE15	AN	299	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR06	AN	300	IMP FLAG TOTAL STUDENT MEMBERSHIP

## **Appendix B—Glossary**

## Appendix B—Glossary

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

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

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

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

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

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

**direct cost programs:** A category of expenditures for programs not part of public elementary and secondary education. These programs include community colleges, adult education, and nonpublic school support. [**E9A**, **E9B**, **E9C**, **E9D**, **E91**, and subtotal **STE9**. NOTE: **STE9** does not include **E91**.]

**direct program support:** Expenditures made by state education agencies (SEAs) for, or on behalf of, local education agencies (LEAs). The majority of these expenditures are for teacher's retirement funds. The remainders are for textbooks, busing, and special programs, such as education for disabled students. Although states often report these expenditures in the appropriate function, they are sometimes lumped together under the heading "direct program support," in which case NCES distributes them by function and object after consultation with state officials. Direct program support for public elementary and secondary education is reported in the data file as zero. [**E4A1**, **E4A2**,

## Appendix B—Glossary

**E4B1, E4B2, E4C1, E4C2, E4D, E4E1, E4E2,** and subtotal **STE4**. NOTE: **STE4** does not include **E4A2, E4B2, E4C2, E4D,** and **E4E2.**]

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

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

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

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

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

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

**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.

## Appendix B—Glossary

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

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

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

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

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

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

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

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

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

**other support services:** Combines three of nine subfunctions (2500, 2800, and 2900). It includes expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general

## Appendix B—Glossary

administration, which support each of the other instructional and support services programs, including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere. [E218, E228, E238, E248, E258, E268, and subtotal STE28. NOTE: STE28 does not include E258.]

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

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

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

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

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

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

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

## Appendix B—Glossary

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

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

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

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

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

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

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

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

## Appendix B—Glossary

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

**Appendix C—State Abbreviations and Federal Information  
Processing Standards (FIPS) State Codes**

## Appendix C—State Abbreviations and Federal Information Processing Standards (FIPS) State Codes

Table C-1. State abbreviations and Federal Information Processing Standards (FIPS) state codes, by state or jurisdiction:  
Fiscal year 2007

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

<sup>1</sup> U.S. Postal Service state abbreviation codes.

<sup>2</sup> Federal Information Processing Standards codes (01–78).

SOURCE: U.S. Department of Commerce, National Institute of Standards and Technology, Federal Information Processing Standards, (1987). "Codes for the Identification of the States, the District of Columbia and the Outlying Areas of the United States, and the Associated Areas" (FIPS pub 5-2).

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

## Appendix D—Imputations and Adjustments List

The following is a state-by-state list of the imputations and adjustments in the fiscal year 2007 1b NPEFS data file. Data elements are denoted by the variable names in the data file. For more information, see section II.B. Imputations and Adjustments in the user’s guide and Appendix A—Record Layout and Description of Data Elements in the documentation.

### **ALASKA**

R1D contains R1C using TR  
R1C combined with R1D

### **ARIZONA**

E4B1 distribute by dest. E217, E227, E237, E247, E267  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268  
E81 impute based on (TE11-E81)  
E82 impute based on (TE11-E82)  
R1L contains R1N using TR  
R1N combined with R1L  
STE28 totals E218, E228, E238, E248, E268 using TE11  
E218 is supplemented by STE28  
E228 is supplemented by STE28  
E238 is supplemented by STE28  
E248 is supplemented by STE28  
E268 is supplemented by STE28  
TE25 totals E252, E253, E254, E255, E256, E257, E258 using TE11  
E252 is supplemented by TE25  
E253 is supplemented by TE25  
E254 is supplemented by TE25  
E255 is supplemented by TE25  
E256 is supplemented by TE25  
E257 is supplemented by TE25  
E258 is supplemented by TE25

### **ARKANSAS**

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

## Appendix D—Imputations and Adjustments List

### CALIFORNIA

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268  
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257, E258, E3A2

### CONNECTICUT

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268  
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257, E258, E3A2  
E62 contains E61, E63 using TE11  
E61 combined with E62  
E63 combined with E62  
E81 impute based on (TE11-E81)  
E82 impute based on (TE11-E82)  
R5 impute/import TR

### DELAWARE

E81 contains E82 using TE11  
E82 combined with E81

### DISTRICT OF COLUMBIA

E4E1 distribute by dest. E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268  
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257, E258, E3A2  
E61 contains E62, E63 using TE11  
E62 combined with E61  
E63 combined with E61  
R1K contains R1G, R1M, R1N using TR  
R1G combined with R1K  
R1M combined with R1K  
R1N combined with R1K

### FLORIDA

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

## Appendix D—Imputations and Adjustments List

### GEORGIA

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

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

### IDAHO

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

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

### ILLINOIS

E4A1 distribute by dest. E16

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

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

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

E62 contains E61, E63 using TE11

E61 combined with E62

E63 combined with E62

### INDIANA

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

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

E62 contains E61 using TE11

E61 combined with E62

E7A1 contains E7A2 using TE11

E7A2 combined with E7A1

### LOUISIANA

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

R1E contains R1N using TR

R1N combined with R1E

## Appendix D—Imputations and Adjustments List

### **MAINE**

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

### **MARYLAND**

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

### **MASSACHUSETTS**

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

E62 contains E61 using TE11

E61 combined with E62

### **MICHIGAN**

E62 contains E61 using TE11

E61 combined with E62

### **MINNESOTA**

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

E62 contains E61 using TE11

E61 combined with E62

### **MISSISSIPPI**

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

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

E62 contains E63 using TE11

E63 combined with E62

### **MISSOURI**

E13 contains E18 using TE11

E18 combined with E13

E232 contains E262 using TE11

E262 combined with E232

E233 contains E263 using TE11

E263 combined with E233

E234 contains E264 using TE11

E264 combined with E234

E235 contains E265 using TE11

E265 combined with E235

E236 contains E266 using TE11

## Appendix D—Imputations and Adjustments List

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

### **NEBRASKA**

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

### **NEW HAMPSHIRE**

E62 contains E63 using TE11  
E63 combined with E62

### **NEW JERSEY**

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228 using E11,  
E212, E213, E214, E215, E216, E217, E218  
E81 contains E82 using TE11  
E82 combined with E81  
R4A contains R4D using TR  
R4D combined with R4A

### **NEW YORK**

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

### **RHODE ISLAND**

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12  
using E11, E212, E213, E214, E215, E216, E217, E218, E3A11  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216,  
E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234,  
E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262,  
E263, E264, E265, E266, E267, E268  
R5 impute/import TR

### **SOUTH DAKOTA**

E62 contains E61 using TE11  
E61 combined with E62

## Appendix D—Imputations and Adjustments List

### TENNESSEE

E15 contains E14 using TE11  
E14 combined with E15

### TEXAS

E4B1 distribute by dest. E217, E227, E237, E247, E267  
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12  
using E11, E212, E213, E214, E215, E216, E217, E218, E3A11  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216,  
E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234,  
E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262,  
E263, E264, E265, E266, E267, E268

### VIRGINIA

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

### WASHINGTON

E15 contains E14 using TE11  
E14 combined with E15

### WEST VIRGINIA

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

### COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

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

### GUAM

E4A1 distribute by dest. E16

### PUERTO RICO

E3A16 contains E3A13, E3A14 using TE11  
E3A13 combined with E3A16  
E3A14 combined with E3A16

### U.S. VIRGIN ISLANDS

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

## **Appendix E—Fiscal Data Plan Questions**

## Appendix E—Fiscal Data Plan Questions

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

### District Activities Revenues

1. Are you using agency funds to report district activities revenues?
  - Yes
  - No

### Supplies and Equipment

2. Does your state use a threshold amount to distinguish “supplies” from “equipment”?
  - Yes (Please go to question 2a.)
  - No (Please go to question 3.)

2a. What is the threshold amount? \$ \_\_\_\_\_

### School Facilities/Special Component Units

3. Does your state contain school facilities authorities or special component units of school districts whose purpose is to finance or construct school buildings? These entities are closely related to particular school districts, but legally classified as separate entities.
  - Yes (Please go to question 3a.)
  - No (Please go to question 4.)

3a. Are these data (e.g., debt information) reported in your F-33 submission?
  - Yes
  - No

**If needed, please provide additional comments to clarify your answer.**

**Comment** \_\_\_\_\_

## Appendix E—Fiscal Data Plan Questions

### Reporting Title I and Title V, Part A Expenditures

Undercounting Total Current Expenditures: Part of the original Title I and Title V, Part A law states that the State Per Pupil Expenditure (SPPE) used for allocation purposes consists of current expenditures minus the exclusions listed on Part XII of the NPEFS form. These exclusions include fees and charges to individuals, and the expenditures from specific federal grants.

4. Are you reporting expenditures in Title I and Title V, Part A in the following categories? Check all that apply:

- Instruction
- Support Services
- Exclusions:
- Title I Expenditures
- Title V, Part A Carryover Expenditures

### Direct Program Support/State Payments on Behalf

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

5a. Textbooks for Public School Students

- 1. Nonproperty \$ \_\_\_\_\_
- 2. Property Only \$ \_\_\_\_\_

5b. Transportation for Public School Students

- 1. Nonproperty \$ \_\_\_\_\_
- 2. Property Only \$ \_\_\_\_\_

5c. Employee Benefits for Public School Employees

- 1. Nonproperty \$ \_\_\_\_\_
- 2. Property Only \$ \_\_\_\_\_

5d. Direct Program Support for Private School Students

- 1. Nonproperty \$ \_\_\_\_\_

5e. Other Direct Program Support for Public School Students

- 1. Nonproperty \$ \_\_\_\_\_  
If applicable, please specify program name(s) \_\_\_\_\_
- 2. Property \$ \_\_\_\_\_  
If applicable, please specify program name(s) \_\_\_\_\_

**Appendix F—Fiscal Data Plan Responses**

## Appendix F—Fiscal Data Plan Responses

Table F-1. Data plan responses to questions 1 through 3.3a, by state or jurisdiction: Fiscal year 2007

State or jurisdiction	Are you using agency funds to report district activities revenues? Q.1	Does your state use a threshold amount to distinguish "supplies" from "equipment"? Q.2	What is the threshold amount? Q.2.2a	Does your state contain school facilities authorities or special component units of school districts whose purpose is to finance or construct school buildings? These entities are closely related to particular school districts, but legally classified as separate entities. Q.3	Are these data (e.g., debt information) reported in your F-33 submission? Q.3.3a
Alabama	No	Yes	\$5,000	No	†
Alaska	No	No	†	No	†
Arizona	—	—	—	—	—
Arkansas	Yes	No	†	No	†
California	No	No	†	Yes	Yes <sup>1</sup>
Colorado	Yes	No	†	Yes	Yes
Connecticut	No	Yes	1,000	No	†
Delaware	—	—	—	—	—
District of Columbia	Yes	No	†	Yes	Yes
Florida	Yes	No	†	No	†
Georgia	No	Yes	1,000	No	Yes
Hawaii	No	No	†	Yes	Yes
Idaho	No	No	†	No	†
Illinois	Yes	No	†	No	†
Indiana	No	No	†	No	†
Iowa	No	Yes	500	No	†
Kansas	No	No	†	No	†
Kentucky	No	No	†	Yes	No <sup>2</sup>
Louisiana	No	Yes	1,000	No	†
Maine	Yes	No	†	No	†
Maryland	Yes	Yes	1,000	Yes	Yes
Massachusetts	No	Yes	5,000	—	—
Michigan	No	No	†	No	†
Minnesota	No	No	†	No	†
Mississippi	No	No	†	No	†
Missouri	Yes	Yes	1,000	Yes	Yes <sup>3</sup>
Montana	No	No	†	No	†
Nebraska	No	No	†	No	†
Nevada	No	No	†	No	†
New Hampshire	No	No	†	No	†
New Jersey	Yes	No	†	No	Yes
New Mexico	No	Yes	5,000	Yes	Yes <sup>4</sup>
New York	No	No	†	No	†
North Carolina	No	No	†	No	†
North Dakota	No	No	†	No	†
Ohio	No	No	†	Yes	Yes
Oklahoma	No	Yes	500	No	†
Oregon	Yes	Yes	5,000	No	†
Pennsylvania	No	No	†	Yes	Yes
Rhode Island	No	No	†	Yes	Yes <sup>5</sup>
South Carolina	Yes	Yes	1,000	No	†
South Dakota	No	No	†	Yes	Yes
Tennessee	No	No	†	No	†
Texas	Yes	Yes	5,000	No	†
Utah	Yes	No	†	No	Yes

See notes at end of table.

# Appendix F—Fiscal Data Plan Responses

Table F-1. Data plan responses to questions 1 through 3.3a, by state or jurisdiction: Fiscal year 2007—Continued

State or jurisdiction	Are you using agency funds to report district activities revenues? Q.1	Does your state use a threshold amount to distinguish "supplies" from "equipment"? NPEFS report? Q.2	What is the threshold amount? Q.2.2a	Does your state contain school facilities authorities or special component units of school districts whose purpose is to finance or construct school buildings? These entities are closely related to particular school districts, but legally classified as separate entities. Q.3	Are these data (e.g., debt information) reported in your F-33 submission? Q.3.3a
Vermont	No	No	†	No	†
Virginia	No	No	†	No	†
Washington	No	No	†	No	†
West Virginia	No	No	†	Yes	No
Wisconsin	No	Yes	300	No	†
Wyoming	No	No	†	Yes	Yes <sup>6</sup>
Other jurisdictions					
American Samoa	Yes	Yes	500	No	†
Guam	No	Yes	50	No	†
Commonwealth of the Northern Mariana Islands	Yes	Yes	5,000	Yes	No
Puerto Rico	Yes	No	†	No	†
U.S. Virgin Islands	No	Yes	5,000	No	†

— Not available.

† Not applicable.

<sup>1</sup> A capital projects fund and a debt service fund have been established for school districts to report the activities of these entities.

<sup>2</sup> All school data for debt is reported via the Annual Financial Reports (AFRs) plus the SFCC debt information is submitted through the F-33 process.

<sup>3</sup> Missouri school districts may enter into lease purchase agreements with a nonprofit entity. This entity may be a building corporation created by the school board. The building corporation or nonprofit entity borrows the money the school district makes.

<sup>4</sup> Included in the No007 Bond Data Tab of submission and 31200 PSCOC projects.

<sup>5</sup> Rhode Island has three state funded schools: Davies Career & Technical School, the Metropolitan Career & Technical School, and the Rhode Island School for the Deaf. Construction projects at these schools are either financed by general obligation bonds approved by voters of the state or Rhode Island's capital funds which are part of the budget for the Department of Administration for the state, not part of the education budgeted.

<sup>6</sup> Included with school district data as part of capital outlay, but separate state agency handles the administration and reimbursement process.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2007, Version 1b.

## Appendix F—Fiscal Data Plan Responses

Table F-2. Data plan responses to question 4, by state or jurisdiction: Fiscal year 2007

State or jurisdiction	Are you reporting expenditures in Title I and Title V, Part A in the following categories?				
	Q.4				Exclusions
	Instruction	Support services	Title I expenditures	Title V, Part A carryover expenditures	
Alabama	Yes	Yes	Yes	Yes	Yes
Alaska	Yes	Yes	Yes	Yes	Yes
Arizona	No	No	No	No	No
Arkansas	Yes	Yes	Yes	Yes	No
California	Yes	Yes	Yes	Yes	Yes
Colorado	Yes	Yes	Yes	Yes	Yes
Connecticut	Yes	Yes	Yes	Yes	Yes
Delaware	No	No	No	No	No
District of Columbia	Yes	Yes	Yes	Yes	Yes
Florida	No	No	Yes	Yes	Yes
Georgia	Yes	Yes	Yes	Yes	Yes
Hawaii	Yes	No	No	No	No
Idaho	Yes	Yes	Yes	Yes	No
Illinois	No	No	Yes	Yes	Yes
Indiana	Yes	Yes	No	No	No
Iowa	Yes	Yes	Yes	Yes	Yes
Kansas	Yes	Yes	Yes	Yes	Yes
Kentucky	Yes	Yes	Yes	Yes	Yes
Louisiana	Yes	Yes	Yes	Yes	Yes
Maine	Yes	Yes	Yes	Yes	Yes
Maryland	Yes	Yes	Yes	Yes	No
Massachusetts	Yes	Yes	Yes	Yes	Yes
Michigan	Yes	Yes	Yes	Yes	Yes
Minnesota	Yes	Yes	Yes	Yes	No
Mississippi	Yes	Yes	Yes	Yes	Yes
Missouri	Yes	Yes	Yes	Yes	Yes
Montana	Yes	Yes	No	No	No
Nebraska	Yes	No	Yes	Yes	Yes
Nevada	Yes	Yes	Yes	Yes	Yes
New Hampshire	Yes	Yes	No	No	No
New Jersey	Yes	Yes	Yes	Yes	Yes
New Mexico	Yes	Yes	Yes	Yes	Yes
New York	No	No	No	No	No
North Carolina	Yes	Yes	Yes	Yes	Yes
North Dakota	Yes	Yes	No	No	No
Ohio	Yes	Yes	Yes	Yes	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes
Oregon	Yes	Yes	Yes	Yes	Yes
Pennsylvania	Yes	Yes	Yes	Yes	Yes
Rhode Island	Yes	Yes	Yes	Yes	Yes
South Carolina	Yes	Yes	No	No	No
South Dakota	Yes	Yes	Yes	Yes	Yes
Tennessee	Yes	Yes	No	No	No
Texas	Yes	Yes	Yes	Yes	Yes
Utah	Yes	Yes	No	No	No

See notes at end of table.

## Appendix F—Fiscal Data Plan Responses

Table F-2. Data plan responses to question 4, by state or jurisdiction: Fiscal year 2007—Continued

Are you reporting expenditures in Title I and Title V, Part A in the following categories?					
Q.4					
State or jurisdiction	Instruction	Support services	Exclusions		
			Title I expenditures	Title V, Part A carryover expenditures	
Vermont	Yes	Yes	Yes		
Virginia	Yes	Yes	Yes		
Washington	No	No	Yes		
West Virginia	Yes	Yes	Yes		
Wisconsin	No	No	Yes		
Wyoming	Yes	Yes	Yes		
Other jurisdictions					
American Samoa	Yes	Yes	Yes		
Guam	Yes	Yes	No	No	
Commonwealth of the Northern Mariana Islands	Yes	Yes	Yes		
Puerto Rico	Yes	Yes	Yes		
U.S. Virgin Islands	Yes	Yes	No	Yes	

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2007, Version 1b.

# Appendix F—Fiscal Data Plan Responses

Table F-3. Data plan responses to questions 5.5a.1 through 5.5c.2, by state or jurisdiction: Fiscal year 2007

Please provide the Total Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions):						
Q.5						
State or jurisdiction	Textbooks for public school students		Transportation for public school students		Employee benefits for public school employees	
	Nonproperty Q.5.5a.1	Property only Q.5.5a.2	Nonproperty Q.5.5b.1	Property only Q.5.5b.2	Nonproperty Q.5.5c.1	Property only Q.5.5c.2
Alabama	—	—	—	—	—	—
Alaska	\$0	\$0	\$0	\$0	\$0	\$0
Arizona	—	—	—	—	—	—
Arkansas	—	—	—	—	37,211,989	—
California	0	0	0	0	875,562,827	—
Colorado	0	0	0	0	0	0
Connecticut	—	—	—	—	486,892,223	—
Delaware	—	—	—	—	—	—
District of Columbia	0	0	0	0	0	0
Florida	0	0	0	0	0	0
Georgia	—	—	—	—	238,741,882	—
Hawaii	7,122,527	—	36,263,859	—	581,935,493	—
Idaho	—	—	—	—	671,353	—
Illinois	29,126,500	—	14,454,700	—	906,453,787	—
Indiana	0	0	0	0	618,173,187	—
Iowa	0	0	0	0	0	0
Kansas	0	0	0	0	0	0
Kentucky	100,000	—	—	—	761,568,177	—
Louisiana	—	—	—	—	—	—
Maine	—	—	—	—	205,443,715	—
Maryland	—	—	—	—	446,142,300	—
Massachusetts	—	—	—	—	1,282,757,343	—
Michigan	—	—	—	—	—	—
Minnesota	—	—	—	—	—	—
Mississippi	23,033,568	—	165,762,027	27,635,598	499,360,109	—
Missouri	0	0	0	0	0	0
Montana	0	0	12,424,176	0	0	0
Nebraska	0	0	0	0	0	0
Nevada	0	0	0	0	0	0
New Hampshire	—	—	—	—	—	—
New Jersey	—	—	284,056,966	—	1,927,192,543	—
New Mexico	0	0	0	0	0	0
New York	—	—	2,489,138,619	—	10,262,296,422	—
North Carolina	—	—	—	—	—	—
North Dakota	—	—	—	—	—	—
Ohio	—	—	—	—	—	—
Oklahoma	—	—	—	—	32,816,924	—
Oregon	—	—	—	—	—	—
Pennsylvania	0	0	0	0	0	0
Rhode Island	—	—	—	—	67,259,910	—
South Carolina	29,498,804	—	64,192,056	321,263	0	0
South Dakota	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0
Texas	110,255,597	—	17,251,318	—	1,235,750,341	—
Utah	—	—	—	—	—	—

See notes at end of table.

## Appendix F—Fiscal Data Plan Responses

Table F-3. Data plan responses to questions 5.5a.1 through 5.5c.2, by state or jurisdiction: Fiscal year 2007—Continued

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

Q.5

State or jurisdiction	Textbooks for public school students		Transportation for public school students		Employee benefits for public school employees	
	Nonproperty	Property only	Nonproperty	Property only	Nonproperty	Property only
	Q.5.5a.1	Q.5.5a.2	Q.5.5b.1	Q.5.5b.2	Q.5.5c.1	Q.5.5c.2
Vermont	—	—	—	—	37,246,729	—
Virginia	—	—	—	—	—	—
Washington	0	0	0	0	0	0
West Virginia	0	0	0	0	239,713,235	0
Wisconsin	—	—	—	—	—	—
Wyoming	—	—	—	—	—	—
Other jurisdictions						
American Samoa	—	—	—	—	—	—
Guam	1,709,064	—	—	—	40,684,174	—
Commonwealth of the Northern Mariana Islands	0	0	0	0	0	0
Puerto Rico	21,761,698	—	55,392,993	—	279,249,891	—
U.S. Virgin Islands	—	—	—	—	—	—

— Not available.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2007, Version 1b.

## Appendix F—Fiscal Data Plan Responses

Table F-4. Data plan responses to questions 5.5d.1 through 5.5e.2, by state or jurisdiction: Fiscal year 2007

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

Q.5

State or jurisdiction	Direct program support for private school students	Other direct program support for public school students	
	Nonproperty Q.5.5d.1	Nonproperty Q.5.5e.1	Property Q.5.5e.2
Alabama	—	—	—
Alaska	\$0	\$0	\$0
Arizona	—	—	—
Arkansas	—	60,627,669	—
California	0	639,832,467 <sup>1</sup>	9,245,838
Colorado	0	0	0
Connecticut	21,881,328	351,494,751 <sup>2</sup>	7,171,750
Delaware	—	—	—
District of Columbia	0	67,984,090 <sup>3</sup>	11,271,390
Florida	0	0	0
Georgia	—	33,270,655	—
Hawaii	130,192	50,503,779	1,953,324
Idaho	—	—	—
Illinois	0	53,920,900	—
Indiana	0	0	0
Iowa	0	0	0
Kansas	0	0	0
Kentucky	—	16,693,357 <sup>4</sup>	—
Louisiana	30,275,760	79,511,613 <sup>5</sup>	—
Maine	—	—	—
Maryland	—	—	—
Massachusetts	—	—	—
Michigan	—	—	—
Minnesota	—	42,474,922 <sup>6</sup>	—
Mississippi	—	—	—
Missouri	0	0	0
Montana	0	0	0
Nebraska	0	0	0
Nevada	0	0	0
New Hampshire	—	—	—
New Jersey	—	1,015,427,888 <sup>7</sup>	—
New Mexico	0	0	0
New York	768,067,765	276,429,609	—
North Carolina	—	—	—
North Dakota	—	—	—
Ohio	—	—	—
Oklahoma	1,283,588	140,501,994	—
Oregon	—	—	—
Pennsylvania	108,152,095	0	0
Rhode Island	—	46,814,982 <sup>8</sup>	—
South Carolina	0	1,331,169 <sup>9</sup>	10,216 <sup>10</sup>
South Dakota	0	7,457,223 <sup>11</sup>	10,034,568 <sup>12</sup>
Tennessee	0	0	0
Texas	0	68,377,200	—
Utah	—	—	—

See notes at end of table.

## Appendix F—Fiscal Data Plan Responses

Table F-4. Data plan responses to questions 5.5d.1 through 5.5e.2, by state or jurisdiction: Fiscal year 2007—Continued

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

Q.5

State or jurisdiction	Direct program support for private school students		Other direct program support for public school students	
	Nonproperty Q.5.5d.1	Property Q.5.5e.2	Nonproperty Q.5.5e.1	Property Q.5.5e.2
Vermont	—	—	—	—
Virginia	—	—	—	—
Washington	0	0	0	0
West Virginia	0	0	31,273,307 <sup>13</sup>	0
Wisconsin	110,586,947	—	36,949,242 <sup>14</sup>	—
Wyoming	—	—	—	—
Other jurisdictions				
American Samoa	2,314,115	—	—	—
Guam	—	—	—	—
Commonwealth of the Northern Mariana Islands	374,935	—	3,283,219 <sup>15</sup>	—
Puerto Rico	71,566,726	—	27,305,692 <sup>16</sup>	1,288,731
U.S. Virgin Islands	—	—	—	—

— Not available.

<sup>1</sup> Some charter schools.

<sup>2</sup> Child Nutrition programs run by State Agencies, State Technical High School programs, State Department of Correction programs, and Regional Education Service Center programs.

<sup>3</sup> Charter schools.

<sup>4</sup> State operated vocational education schools.

<sup>5</sup> Louisiana School for Visually Impaired, Louisiana School for Deaf, Louisiana Special Education Center, New Orleans Center for Creative Arts, Special School District #1, and Department of Corrections (Swanson, Jetson, and Bridge City).

<sup>6</sup> Bureau of Indian Education Tribal Schools, private alternative schools, Department of Corrections, Faribault Academy for the Blind, Perpich Center for Arts Education, and enrollment options.

<sup>7</sup> Early Childhood, DEPA DLNA ISA, Vocational and Adult Education Program Aid, and Academic Achievement Reward Program.

<sup>8</sup> Housing Aid.

<sup>9</sup> Community Education.

<sup>10</sup> Community Education.

<sup>11</sup> K-12 Technology.

<sup>12</sup> K-12 Technology.

<sup>13</sup> Corrections, Schools for Deaf and Blind.

<sup>14</sup> State Charter Schools.

<sup>15</sup> Utilities cost.

<sup>16</sup> Adult Education, Pell Grant, and SEOG Work Study.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2007, Version 1b.

## **Appendix G—Value Distribution and Field Frequencies**

## Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2007

Variable	Label	Number				Percent				
		Total	Flags				R	Flags		
			R	A	I	T		A	I	T
IR1A	FLAG LOCAL REV PROPERTY TAX	56	51	5	0	0	91.1	8.9	0.0	0.0
IR1B	FLAG LOCAL REV NON PROPERTY TAX	56	51	5	0	0	91.1	8.9	0.0	0.0
IR1C	FLAG LOCAL REV LOC GOVT PROP TAX	56	49	7	0	0	87.5	12.5	0.0	0.0
IR1D	FLAG LOCAL REV LOC GOVT NON PROP TAX	56	49	7	0	0	87.5	12.5	0.0	0.0
IR1E	FLAG LOCAL REV INDIVID TUITION	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1F	FLAG LOCAL REV TUITION FR LEA'S	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1G	FLAG LOCAL REV TRANSPORT FEES INDIV	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1H	FLAG LOCAL REV TRANSPORT FEES LEA'S	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1I	FLAG LOCAL REV EARNINGS ON INVESTMT	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1J	FLAG LOCAL REV FOOD SERVICE	56	54	2	0	0	96.4	3.6	0.0	0.0
IR1K	FLAG LOCAL REV STUDENT ACTIVITIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1L	FLAG LOCAL REV OTHER REVS	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1M	FLAG LOCAL REV TEXTBOOK REVS	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1N	FLAG LOCAL REV SUMMER SCHOOL	56	53	3	0	0	94.6	5.4	0.0	0.0
ISTR1	FLAG LOCAL REV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IR2	FLAG INTERMED REVENUES	56	56	0	0	0	100.0	0.0	0.0	0.0
IR3	FLAG STATE REVENUES	56	54	2	0	0	96.4	3.6	0.0	0.0
IR4A	FLAG FED REV DIRECT GRANTS	56	55	1	0	0	98.2	1.8	0.0	0.0
IR4B	FLAG FED REV THRU STATE	56	55	1	0	0	98.2	1.8	0.0	0.0
IR4C	FLAG FED REV THRU INTERMED AGENCIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IR4D	FLAG FED REV OTHER SOURCES	56	55	1	0	0	98.2	1.8	0.0	0.0
ISTR4	FLAG FED REV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IR5	FLAG REV FR OTHER SOURCES	56	54	0	2	0	96.4	0.0	3.6	0.0
ITR	FLAG TOTAL REVENUE FROM ALL SOURCES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE11	FLAG INSTR EXP SALARIES	56	39	17	0	0	69.6	30.4	0.0	0.0
IE12	FLAG INSTR EXP EMP BENEFITS	56	36	20	0	0	64.3	35.7	0.0	0.0
IE13	FLAG INSTR EXP PURCHASED SERVICES	56	38	18	0	0	67.9	32.1	0.0	0.0
IE14	FLAG INSTR EXP TUITION	56	54	2	0	0	96.4	3.6	0.0	0.0
IE15	FLAG INSTR EXP TUIT TO OTHER LEA'S	56	54	2	0	0	96.4	3.6	0.0	0.0
IE16	FLAG INSTR EXP SUPPLIES	56	39	17	0	0	69.6	30.4	0.0	0.0
IE17	FLAG INSTR EXP PROPERTY	56	51	5	0	0	91.1	8.9	0.0	0.0
IE18	FLAG INSTR EXP OTHER	56	38	18	0	0	67.9	32.1	0.0	0.0
ISTE1	FLAG INSTR EXP SUBTOTAL	56	33	0	0	23	58.9	0.0	0.0	41.1
IE11A	FLAG INSTR EXP REGULAR PROGRAM SALARIES	56	45	11	0	0	80.4	19.6	0.0	0.0
IE11B	FLAG INSTR EXP SPECIAL EDUCATION SALARIES	56	45	11	0	0	80.4	19.6	0.0	0.0
IE11C	FLAG INSTR EXP VOCATIONAL SALARIES	56	43	13	0	0	76.8	23.2	0.0	0.0
IE11D	FLAG INSTR EXP OTHER PROGRAMS SALARIES	56	44	12	0	0	78.6	21.4	0.0	0.0
IE2	FLAG INSTR EXP TEXTBOOKS	56	42	14	0	0	75.0	25.0	0.0	0.0
IE212	FLAG SUP EXP SALARY STUDENTS	56	38	18	0	0	67.9	32.1	0.0	0.0
IE213	FLAG SUP EXP SALARY INST STAFF	56	38	18	0	0	67.9	32.1	0.0	0.0
IE214	FLAG SUP EXP SALARY GEN ADMIN	56	38	18	0	0	67.9	32.1	0.0	0.0
IE215	FLAG SUP EXP SALARY SCH ADMIN	56	38	18	0	0	67.9	32.1	0.0	0.0
IE216	FLAG SUP EXP SALARY OPER & MAIN	56	37	19	0	0	66.1	33.9	0.0	0.0
IE217	FLAG SUP EXP SALARY STUDENT TRANSP	56	37	19	0	0	66.1	33.9	0.0	0.0
IE218	FLAG SUP EXP SALARY OTHER SERVICES	56	38	18	0	0	67.9	32.1	0.0	0.0
ITE21	FLAG SUP EXP SALARY SUBTOTAL	56	38	0	0	18	67.9	0.0	0.0	32.1
IE222	FLAG SUP EXP EMP BENE STUDENTS	56	34	22	0	0	60.7	39.3	0.0	0.0
IE223	FLAG SUP EXP EMP BENE INST STAFF	56	34	22	0	0	60.7	39.3	0.0	0.0
IE224	FLAG SUP EXP EMP BENE GEN ADMIN	56	36	20	0	0	64.3	35.7	0.0	0.0
IE225	FLAG SUP EXP EMP BENE SCH ADMIN	56	35	21	0	0	62.5	37.5	0.0	0.0
IE226	FLAG SUP EXP EMP BENE OPER & MAIN	56	36	20	0	0	64.3	35.7	0.0	0.0
IE227	FLAG SUP EXP EMP BENE PUPIL TRANSP	56	36	20	0	0	64.3	35.7	0.0	0.0
IE228	FLAG SUP EXP EMP BENE OTHER SERV	56	37	19	0	0	66.1	33.9	0.0	0.0
ITE22	FLAG SUP EXP EMP BENE SUBTOTAL	56	34	0	0	22	60.7	0.0	0.0	39.3
IE232	FLAG SUP EXP PURCH SV STUDENTS	56	38	18	0	0	67.9	32.1	0.0	0.0
IE233	FLAG SUP EXP PURCH SV INST STAFF	56	38	18	0	0	67.9	32.1	0.0	0.0
IE234	FLAG SUP EXP PURCH SV GEN ADMIN	56	38	18	0	0	67.9	32.1	0.0	0.0

See notes at end of table.

## Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2007—Continued

Variable	Label	Number					Percent				
		Total	Flags				R	Flags			
			R	A	I	T		R	A	I	T
IE235	FLAG SUP EXP PURCH SV SCH ADMIN	56	37	19	0	0	66.1	33.9	0.0	0.0	
IE236	FLAG SUP EXP PURCH SV OPER & MAIN	56	37	19	0	0	66.1	33.9	0.0	0.0	
IE237	FLAG SUP EXP PURCH SV PUPIL TRANSP	56	37	19	0	0	66.1	33.9	0.0	0.0	
IE238	FLAG SUP EXP PURCH SV OTHER SERV	56	38	18	0	0	67.9	32.1	0.0	0.0	
ITE23	FLAG SUP EXP PURCH SV SUBTOTAL	56	37	0	0	19	66.1	0.0	0.0	33.9	
IE242	FLAG SUP EXP SUPPLIES STUDENTS	56	38	18	0	0	67.9	32.1	0.0	0.0	
IE243	FLAG SUP EXP SUPPLIES INST STAFF	56	39	17	0	0	69.6	30.4	0.0	0.0	
IE244	FLAG SUP EXP SUPPLIES GEN ADMIN	56	39	17	0	0	69.6	30.4	0.0	0.0	
IE245	FLAG SUP EXP SUPPLIES SCH ADMIN	56	38	18	0	0	67.9	32.1	0.0	0.0	
IE246	FLAG SUP EXP SUPPLIES OPER & MAIN	56	38	18	0	0	67.9	32.1	0.0	0.0	
IE247	FLAG SUP EXP SUPPLIES PUPIL TRANSP	56	37	19	0	0	66.1	33.9	0.0	0.0	
IE248	FLAG SUP EXP SUPPLIES OTHER SERV	56	38	18	0	0	67.9	32.1	0.0	0.0	
ITE24	FLAG SUP EXP SUPPLIES SUBTOTAL	56	38	0	0	18	67.9	0.0	0.0	32.1	
IE252	FLAG SUP EXP PROPERTY STUDENTS	56	49	7	0	0	87.5	12.5	0.0	0.0	
IE253	FLAG SUP EXP PROPERTY INST STAFF	56	50	6	0	0	89.3	10.7	0.0	0.0	
IE254	FLAG SUP EXP PROPERTY GEN ADMIN	56	49	7	0	0	87.5	12.5	0.0	0.0	
IE255	FLAG SUP EXP PROPERTY SCH ADMIN	56	48	8	0	0	85.7	14.3	0.0	0.0	
IE256	FLAG SUP EXP PROPERTY OPER & MAIN	56	47	9	0	0	83.9	16.1	0.0	0.0	
IE257	FLAG SUP EXP PROPERTY PUPIL TRANSP	56	49	7	0	0	87.5	12.5	0.0	0.0	
IE258	FLAG SUP EXP PROPERTY OTHER SERV	56	48	8	0	0	85.7	14.3	0.0	0.0	
ITE25	FLAG SUP EXP PROPERTY SUBTOTAL	56	51	0	0	5	91.1	0.0	0.0	8.9	
IE262	FLAG SUP EXP OTHER INST STUDENTS	56	38	18	0	0	67.9	32.1	0.0	0.0	
IE263	FLAG SUP EXP OTHER INST STAFF	56	38	18	0	0	67.9	32.1	0.0	0.0	
IE264	FLAG SUP EXP OTHER GEN ADMIN	56	38	18	0	0	67.9	32.1	0.0	0.0	
IE265	FLAG SUP EXP OTHER SCH ADMIN	56	38	18	0	0	67.9	32.1	0.0	0.0	
IE266	FLAG SUP EXP OTHER OPER & MAIN	56	37	19	0	0	66.1	33.9	0.0	0.0	
IE267	FLAG SUP EXP OTHER PUPIL TRANSP	56	37	19	0	0	66.1	33.9	0.0	0.0	
IE268	FLAG SUP EXP OTHER SERV	56	40	16	0	0	71.4	28.6	0.0	0.0	
ITE26	FLAG SUP EXP OTHER SUBTOTAL	56	38	0	0	18	67.9	0.0	0.0	32.1	
ISTE22	FLAG SUP EXP SUBTOTAL STUDENTS	56	35	0	0	21	62.5	0.0	0.0	37.5	
ISTE23	FLAG SUP EXP SUBTOTAL INST STAFF	56	35	0	0	21	62.5	0.0	0.0	37.5	
ISTE24	FLAG SUP EXP SUBTOTAL GEN ADMIN	56	37	0	0	19	66.1	0.0	0.0	33.9	
ISTE25	FLAG SUP EXP SUBTOTAL SCH ADMIN	56	35	1	0	20	62.5	1.8	0.0	35.7	
ISTE26	FLAG SUP EXP SUBTOTAL OPER & MAIN	56	37	1	0	18	66.1	1.8	0.0	32.1	
ISTE27	FLAG SUP EXP SUBTOTAL PUPIL TRANSP	56	37	0	0	19	66.1	0.0	0.0	33.9	
ISTE28	FLAG SUP EXP SUBTOTAL OTHER SERVICES	56	36	0	0	20	64.3	0.0	0.0	35.7	
ISTE2T	FLAG SUP EXP TOTAL SUPPORT SERVICES	56	35	0	0	21	62.5	0.0	0.0	37.5	
IE3A11	FLAG NONINST SERV FOOD SERV SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3A12	FLAG NONINST SERV FOOD SERV EMP BEN	56	50	6	0	0	89.3	10.7	0.0	0.0	
IE3A13	FLAG NONINST SERV FOOD SERV PURCH	56	53	3	0	0	94.6	5.4	0.0	0.0	
IE3A14	FLAG NONINST SERV FOOD SERV SUPPLIES	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE3A2	FLAG NONINSTR SERV FOOD SERV PROP	56	49	7	0	0	87.5	12.5	0.0	0.0	
IE3A16	FLAG NONINSTR SERV FOOD SERV OTHER	56	54	2	0	0	96.4	3.6	0.0	0.0	
IE3A1	FLAG NONINSTR SERV FOOD SERV SUBTOT	56	50	0	0	6	89.3	0.0	0.0	10.7	
IE3B11	FLAG NONINSTR SERV ENTERPRISE SALARIES	56	54	2	0	0	96.4	3.6	0.0	0.0	
IE3B12	FLAG NONINSTR SERV ENTERPRS EMP BENE	56	53	3	0	0	94.6	5.4	0.0	0.0	
IE3B13	FLAG NON INSTR SERV ENTRPRS PUR SERV	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3B14	FLAG NON INSTR SERV ENTERPRISE SUPPLIES	56	54	2	0	0	96.4	3.6	0.0	0.0	
IE3B2	FLAG NON INSTR SERV ENTERPRISE PROP	56	54	2	0	0	96.4	3.6	0.0	0.0	
IE3B16	FLAG NON INSTR SERV ENTERPRISE OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3B1	FLAG NON INSTR SERV ENTERPRIS SUBTOT	56	56	0	0	0	100.0	0.0	0.0	0.0	
ISTE3	FLAG NON INSTR SERV TOTAL	56	50	0	0	6	89.3	0.0	0.0	10.7	
IE4A1	FLAG DIRECT PROG SUP TEXTBOOKS	56	54	2	0	0	96.4	3.6	0.0	0.0	
IE4A2	FLAG DIRECT PROG SUP TEXTBOOKS (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE4B1	FLAG DIRECT PROG SUP TRANSPORT	56	52	4	0	0	92.9	7.1	0.0	0.0	
IE4B2	FLAG DIRECT PROG SUP TRNSPRT (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE4C1	FLAG DIRECT PROG SUP EMP BENE	56	44	12	0	0	78.6	21.4	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 2007—Continued

Variable	Label	Number					Percent				
		Total	Flags				R	Flags			
			R	A	I	T		A	I	T	
IE4C2	FLAG DIRECT PROG SUP EMP BEN (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE4D	FLAG DIRECT PROG SUP PRIV SCH STUDNT	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE4E1	FLAG DIRECT PROG SUP OTHER	56	38	18	0	0	67.9	32.1	0.0	0.0	
IE4E2	FLAG DIRECT PROG SUP OTHER (PROPERTY)	56	51	5	0	0	91.1	8.9	0.0	0.0	
ISTE4	FLAG DIRECT PROG SUP SUBTOTAL	56	34	0	0	22	60.7	0.0	0.0	39.3	
ITE5	FLAG CURRENT EXPENDITURES	56	52	0	0	4	92.9	0.0	0.0	7.1	
IE61	FLAG FACILITIES AQUIS NONPROPERTY	56	45	11	0	0	80.4	19.6	0.0	0.0	
IE62	FLAG FACILITIES AQUIS PROP (LAND/BLDS)	56	44	12	0	0	78.6	21.4	0.0	0.0	
IE63	FLAG FACILITIES AQUIS EQUIPMENT	56	45	11	0	0	80.4	19.6	0.0	0.0	
ISTE6	FLAG FACILITIES AQUIS TOTAL	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE7A1	FLAG OTHER USE DEBT SERVICE INTEREST	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE7A2	FLAG OTHER USE REDEMPTION	56	55	1	0	0	98.2	1.8	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	51	3	2	0	91.1	5.4	3.6	0.0	
IE82	FLAG COMM SERV PROPERTY	56	51	3	2	0	91.1	5.4	3.6	0.0	
IE9A	FLAG DIRECT COST PROG NONPUB SCH	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE9B	FLAG DIRECT COST PROG ADULT ED	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE9C	FLAG DIRECT COST PROG COMM COLLEGE	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE9D	FLAG DIRECT COST PROG OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE91	FLAG DIRECT COST PROG PROPERTY	56	56	0	0	0	100.0	0.0	0.0	0.0	
ISTE9	FLAG DIRECT COST PROG SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0	
ITE10	FLAG PROPERTY TOTAL	56	42	0	0	14	75.0	0.0	0.0	25.0	
ITE11	FLAG TOTAL EXPENDITURES FOR EDUCATION	56	50	0	0	6	89.3	0.0	0.0	10.7	
IX12C	FLAG EXCLUS FOR PL 100 297 TITLE I	56	56	0	0	0	100.0	0.0	0.0	0.0	
IX12D	FLAG EXCLUS FOR PL 100 297 TITLE I CO	56	56	0	0	0	100.0	0.0	0.0	0.0	
IX12E	FLAG EXCLUS FOR PL 100 297 TITLE V PART A	56	56	0	0	0	100.0	0.0	0.0	0.0	
IX12F	FLAG EXCLUS FOR PL 100 297 TITLE V PART A CO	56	56	0	0	0	100.0	0.0	0.0	0.0	
ITX12	FLAG TOTAL EXCLUS FOR PL 100 297	56	55	0	0	1	98.2	0.0	0.0	1.8	
INCE13	FLAG NET CURRENT EXPENDITURES	56	51	0	0	5	91.1	0.0	0.0	8.9	
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	52	0	0	4	92.9	0.0	0.0	7.1	
MEMBR06	FLAG TOTAL STUDENT	56	40	13	0	3	71.4	23.2	0.0	5.4	

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Finance Survey (NPEFS)," Fiscal year 2007, Version 1b.

## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2007

Variable	Label	Number	Missing	Not applicable	Minimum	Maximum	Mean
R1A	LOCAL REV PROPERTY TAX	40	0	16	\$1,424,516	\$19,362,707,638	\$3,867,712,883
R1B	LOCAL REV NON PROPERTY TAX	29	0	27	35,720	2,237,424,132	376,792,368
R1C	LOCAL REV LOC GOVT PROP TAX	21	0	35	168,400	8,292,929,721	1,598,989,629
R1D	LOCAL REV LOC GOVT NON PROP TAX	20	0	36	240,485	3,338,454,502	460,826,887
R1E	LOCAL REV INDIVID TUITION	56	0	0	0	102,482,404	14,087,912
R1F	LOCAL REV TUITION FR LEA'S	56	0	0	0	1,596,190,071	109,881,377
R1G	LOCAL REV TRANSPORT FEES INDIVID	56	0	0	0	23,625,969	1,672,978
R1H	LOCAL REV TRANSPORT FEES LEA'S	56	0	0	0	213,228,233	7,128,463
R1I	LOCAL REV EARNINGS ON INVESTMT	56	0	0	0	1,502,185,396	159,305,694
R1J	LOCAL REV FOOD SERVICE	54	2	0	21,151	620,147,109	128,894,806
R1K	LOCAL REV STUDENT ACTIVITIES	56	0	0	0	545,372,883	66,061,003
R1L	LOCAL REV OTHER REVS	55	1	0	0	2,972,148,183	266,748,230
R1M	LOCAL REV TEXTBOOK REVS	56	0	0	0	95,191,361	3,772,763
R1N	LOCAL REV SUMMER SCHOOL	56	0	0	0	15,759,990	1,882,490
STR1	LOCAL REV SUBTOTAL	56	0	0	106,315	24,543,678,304	4,355,037,948
R2	INTERMED REVENUES	56	0	0	0	253,277,554	25,483,672
R3	STATE REVENUES	53	0	3	16,089,382	42,754,127,073	5,018,875,056
R4A	FED REV DIRECT GRANTS	56	0	0	384,007,024	55,327,809	771,345,063
R4B	FED REV THRU STATE	56	0	0	29,307,622	6,096,830,824	771,345,063
R4C	FED REV THRU INTERMED AGENCIES	56	0	0	0	80,971,376	7,314,245
R4D	FED REV OTHER SOURCES	56	0	0	0	211,276,005	27,879,552
STR4	FED REV SUBTOTAL	56	0	0	29,666,250	6,710,417,838	861,866,669
R5	REV FR OTHER SOURCES	56	0	0	0	9,938,489,933	972,189,236
TR	TOTAL REVENUE FROM ALL SOURCES	56	0	0	61,983,787	69,557,256,872	9,992,395,039
E11	INSTR EXP SALARIES	56	0	0	17,990,436	23,220,351,373	3,552,703,407
E12	INSTR EXP EMP BENEFITS	56	0	0	3,239,745	7,913,627,189	1,151,609,434
E13	INSTR EXP PURCHASED SERVICES	56	0	0	146,211	1,682,965,764	196,720,887
E14	INSTR EXP TUITION	56	0	0	0	721,724,219	70,560,909
E15	INSTR EXP TUITION TO OTHER LEA'S	56	0	0	0	1,666,535,613	131,974,712
E16	INSTR EXP SUPPLIES	56	0	0	1,530,984	1,948,530,832	239,546,832
E17	INSTR EXP PROPERTY	56	0	0	0	140,105,476	38,290,463
E18	INSTR EXP OTHER	56	0	0	0	197,030,046	24,485,598
STE1	INSTR EXP SUBTOTAL	56	0	0	28,615,114	34,461,563,477	5,235,627,068
E11A	INSTR EXP REGULAR PROGRAM SALARIES	45	11	0	17,226,684	17,361,621,923	2,116,081,283
E11B	INSTR EXP SPECIAL EDUCATION SALARIES	45	11	0	3,132,872	2,659,797,541	455,341,649
E11C	INSTR EXP VOCATIONAL SALARIES	43	13	0	658,247	327,939,359	84,128,248
E11D	INSTR EXP OTHER PROGRAMS SALARIES	44	12	0	116,329	787,830,871	115,950,083
E2	INSTR EXP TEXTBOOKS	43	13	0	925,466	579,203,842	64,757,364
E212	SUP EXP SALARY STUDENTS	55	1	0	505,535	1,889,316,977	307,161,977
E213	SUP EXP SALARY INST STAFF	55	1	0	169,585	2,216,587,314	250,233,946
E214	SUP EXP SALARY GEN ADMIN	55	1	0	534,853	284,895,508	73,300,246
E215	SUP EXP SALARY SCH ADMIN	55	1	0	70,673	2,721,726,633	349,636,847
E216	SUP EXP SALARY OPER & MAIN	55	1	0	486,116	2,237,676,118	306,316,428
E217	SUP EXP SALARY STUDENT TRANSP	55	1	0	648,317	554,923,054	128,793,237
E218	SUP EXP SALARY OTHER SERVICES	56	0	0	82,809	1,323,279,454	128,205,018
TE21	SUP EXP SALARY SUBTOTAL	56	0	0	2,531,370	11,210,735,086	1,518,371,936
E222	SUP EXP EMP BENE STUDENTS	55	1	0	137,880	577,097,120	97,461,593
E223	SUP EXP EMP BENE INST STAFF	55	1	0	33,345	672,561,571	76,863,031
E224	SUP EXP EMP BENE GEN ADMIN	55	1	0	92,724	199,756,020	28,409,575
E225	SUP EXP EMP BENE SCH ADMIN	55	1	0	19,656	871,606,835	110,869,519
E226	SUP EXP EMP BENE OPER & MAIN	54	2	0	96,506	857,194,878	116,298,864
E227	SUP EXP EMP BENE PUPIL TRANSP	55	1	0	111,865	225,778,278	49,465,333
E228	SUP EXP EMP BENE OTHER SERV	56	0	0	21,864	509,079,155	47,737,690
TE22	SUP EXP EMP BENE SUBTOTAL	56	0	0	543,251	3,813,214,774	516,468,699
E232	SUP EXP PURCH SV STUDENTS	56	0	0	77,134	252,423,761	42,809,084
E233	SUP EXP PURCH SV INST STAFF	56	0	0	6,584	701,978,530	55,870,333
E234	SUP EXP PURCH SV GEN ADMIN	56	0	0	11,854	308,313,066	52,164,864
E235	SUP EXP PURCH SV SCH ADMIN	55	1	0	5,387	166,683,591	17,256,174
E236	SUP EXP PURCH SV OPER & MAIN	56	0	0	464,218	1,290,850,212	230,234,094
E237	SUP EXP PURCH SV PUPIL TRANSP	56	0	0	3,550	1,580,910,437	146,108,353
E238	SUP EXP PURCH SV OTHER SERV	53	3	0	12,957	514,186,457	69,145,387
TE23	SUP EXP PURCH SV SUBTOTAL	56	0	0	1,856,785	3,782,410,714	609,575,926

See notes at end of table.

## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2007—Continued

Variable	Label	Number	Missing	Not applicable	Minimum	Maximum	Mean
E242	SUP EXP SUPPLIES STUDENTS	55	1	0	49,560	60,060,757	9,478,997
E243	SUP EXP SUPPLIES INST STAFF	56	0	0	11,279	221,267,493	33,845,738
E244	SUP EXP SUPPLIES GEN ADMIN	56	0	0	6,717	15,294,764	4,079,801
E245	SUP EXP SUPPLIES SCH ADMIN	55	1	0	2,358	92,948,501	8,761,807
E246	SUP EXP SUPPLIES OPER & MAIN	55	1	0	315,379	1,583,576,224	195,370,980
E247	SUP EXP SUPPLIES PUPIL TRANSP	54	2	0	3,835	159,207,601	35,884,916
E248	SUP EXP SUPPLIES OTHER SERV	54	2	0	6,549	133,849,467	16,200,308
TE24	SUP EXP SUPPLIES SUBTOTAL	56	0	0	360,283	2,207,946,027	297,947,866
E252	SUP EXP PROPERTY STUDENTS	54	2	0	8,999	8,536,142	1,529,354
E253	SUP EXP PROPERTY INST STAFF	55	1	0	12,864	115,905,833	11,352,689
E254	SUP EXP PROPERTY GEN ADMIN	55	1	0	803	32,774,214	1,992,750
E255	SUP EXP PROPERTY SCH ADMIN	53	3	0	20,163	16,376,703	1,787,921
E256	SUP EXP PROPERTY OPER & MAIN	53	3	0	45,861	222,933,342	21,235,824
E257	SUP EXP PROPERTY PUPIL TRANSP	52	4	0	592	148,484,740	25,989,154
E258	SUP EXP PROPERTY OTHER SERV	53	3	0	2,540	48,128,512	10,921,018
TE25	SUP EXP PROPERTY SUBTOTAL	55	1	0	283,214	385,007,850	72,128,959
E262	SUP EXP OTHER STUDENTS	56	0	0	0	123,031,115	5,786,710
E263	SUP EXP OTHER INST STAFF	56	0	0	0	34,855,469	3,786,383
E264	SUP EXP OTHER GEN ADMIN	56	0	0	0	78,090,832	11,151,367
E265	SUP EXP OTHER SCH ADMIN	56	0	0	0	38,100,209	2,570,465
E266	SUP EXP OTHER OPER & MAIN	56	0	0	0	131,182,647	7,444,203
E267	SUP EXP OTHER PUPIL TRANSP	56	0	0	0	73,732,611	2,783,298
E268	SUP EXP OTHER SERV	56	0	0	0	203,077,985	21,005,749
TE26	SUP EXP OTHER SUBTOTAL	56	0	0	0	314,780,338	54,528,175
STE22	SUP EXP SUBTOTAL STUDENTS	56	0	0	842,987	2,731,324,254	455,303,672
STE23	SUP EXP SUBTOTAL INST STAFF	56	0	0	562,007	3,815,115,059	414,758,414
STE24	SUP EXP SUBTOTAL GEN ADMIN	56	0	0	981,094	847,173,537	167,289,607
STE25	SUP EXP SUBTOTAL SCH ADMIN	55	1	0	98,074	3,854,644,221	489,141,547
STE26	SUP EXP SUBTOTAL OPER & MAIN	56	0	0	1,337,148	5,867,942,997	842,552,334
STE27	SUP EXP SUBTOTAL PUPIL TRANSP	56	0	0	1,046,512	2,325,859,437	358,570,344
STE28	SUP EXP SUBTOTAL OTHER SERV	56	0	0	133,853	2,486,796,090	278,011,353
STE2T	SUP EXP TOTAL SUPPORT SERVICES	56	0	0	5,590,394	20,713,553,215	2,996,892,601
E3A11	NONINST SERV FOOD SERV SALARIES	56	0	0	359,933	712,905,952	111,803,828
E3A12	NONINST SERV FOOD SERV EMP BENE	56	0	0	97,701	266,627,043	39,762,591
E3A13	NONINST SERV FOOD SERV PURCH SERV	55	1	0	30,111	173,193,138	28,666,681
E3A14	NONINST SERV FOOD SERV SUPPLIES	56	0	0	89,111	1,011,684,686	146,482,089
E3A2	NONINSTR SERV FOOD SERV PROPERTY	55	1	0	62,217	30,410,082	5,063,506
E3A16	NONINSTR SERV FOOD SERV OTHER	56	0	0	0	23,296,526	3,420,161
E3A1	NONINSTR SERV FOOD SERV SUBTOTAL	56	0	0	546,745	2,055,897,503	329,623,446
E3B11	NONINSTR SERV ENTERPRISE SALARIES	56	0	0	0	62,310,271	4,254,632
E3B12	NONINSTR SERV ENTERPRISE EMP BENE	56	0	0	0	26,148,485	1,487,329
E3B13	NONINSTR SERV ENTERPRISE PURCH SERV	56	0	0	0	98,628,745	4,525,475
E3B14	NONINSTR SERV ENTERPRISE SUPPLIES	56	0	0	0	80,010,590	5,535,322
E3B2	NONINSTR SERV ENTERPRISE PROPERTY	56	0	0	0	11,008,828	487,425
E3B16	NONINSTR SERV ENTERPRISE OTHER	56	0	0	0	122,922,091	3,694,738
E3B1	NONINSTR SERV ENTERPRISE SUBTOTAL	56	0	0	0	185,577,388	19,497,496
STE3	NONINSTR SERV TOTAL	56	0	0	4,721,793	2,177,482,324	349,120,942
E4A1	DIRECT PROG SUP TEXTBOOKS	56	0	0	0	0	0
E4A2	DIRECT PROG SUP TEXTBOOKS 9 PROP	56	0	0	0	0	0
E4B1	DIRECT PROG SUP TRANSPORT	56	0	0	0	0	0
E4B2	DIRECT PROG SUP TRANSPORT (PROP)	56	0	0	0	0	0
E4C1	DIRECT PROG SUP EMP BENE	56	0	0	0	0	0
E4C2	DIRECT PROG SUP EMP BENE (PROP)	56	0	0	0	0	0
E4D	DIRECT PROG SUP PRIV SCH STUDENT	56	0	0	0	147,536,189	6,086,708
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	55,047,521	57,352,599,016	8,581,640,610
E61	FACILITIES AQUIS NONPROPERTY	56	0	0	0	8,484,075,869	871,332,268
E62	FACILITIES AQUIS PROP (LAND & BLDG)	56	0	0	0	1,126,218,812	84,985,722
E63	FACILITIES AQUIS PROP (EQUIPMENT)	56	0	0	0	646,167,021	51,927,902
STE6	FACILITIES AQUIS NONPROP & PROP TOTAL	56	0	0	0	9,739,584,902	1,008,245,892

See notes at end of table.

## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2007—Continued

Variable	Label	Number	Missing	Not applicable	Minimum	Maximum	Mean
E7A1	OTHER USE DEBT SERVICE INTEREST	56	0	0	0	2,112,629,774	262,976,590
E7A2	OTHER USE DEBT SERV REDEMPTION	56	0	0	0	1,955,689,827	370,800,907
STE7	OTHER USE DEBT SERV SUBTOTAL	56	0	0	0	3,532,464,890	633,777,497
E81	COMM SERV NONPROPERTY	56	0	0	0	450,189,758	55,892,341
E82	COMM SERV PROPERTY	56	0	0	0	13,501,201	882,164
E9A	DIRECT COST PROG NONPUB SCH	56	0	0	0	419,600,788	20,728,814
E9B	DIRECT COST PROG ADULT ED	56	0	0	0	671,894,728	36,867,076
E9C	DIRECT COST PROG COMM COLLEGE	56	0	0	0	31,352,424	559,865
E9D	DIRECT COST PROG OTHER	56	0	0	0	1,025,981,401	21,186,700
E91	DIRECT COST PROG PROPERTY	56	0	0	0	15,921,055	927,531
STE9	DIRECT COST PROG SUBTOTAL	56	0	0	0	1,695,892,057	79,342,456
TE10	PROPERTY TOTAL	56	0	0	394,725	1,496,668,905	253,315,235
TE11	TOTAL EXPENDITURES FOR EDUCATION	56	0	0	59,988,154	68,455,428,276	9,841,522,909
X12C	EXCLUS FOR PL 100 297 TITLE I	54	2	0	4,373,008	1,843,988,241	215,530,371
X12D	EXCLUS FOR PL 100 297 TITLE I CARRYOVER	56	0	0	0	285,680,759	33,315,073
X12E	EXCLUS FOR PL 100 297 TITLE V	56	0	0	0	45,093,805	3,104,832
X12F	EXCLUS FOR PL 100 297 TITLE V PART A CARRYOVER	56	0	0	0	16,338,720	1,144,842
TX12	TOTAL EXCLUS FOR PL 100 297	56	0	0	6,965,804	2,743,176,425	457,166,170
NCE13	NET CURRENT EXPENDITURES	56	0	0	43,456,574	54,609,422,591	8,124,474,440
PPE15	PER PUPIL EXPENDITURES	56	0	0	2,975	16,858	9,665
ADA	ADA (STATE AND NCES DEFINITION)	56	0	0	10,277	6,351,774	834,523
A14A	ADA (STATE DEFINITION)	31	0	25	29,515	6,351,774	1,091,003
A14B	ADA (NCES DEFINITION)	25	0	31	10,277	1,701,044	516,486
MEMBR06	STUDENT MEMBERSHIP	55	1	0	11,695	6,406,750	906,378

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Finance Survey (NPEFS)," Fiscal year 2007, Version 1b.

## **Appendix H—State Notes**

## Appendix H—State Notes

The following notes can be used to track known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2007 (FY 07). The absence of “Notes” for a state indicates that the state’s data did not contain any known anomalies.

### Alabama

**Fiscal Year:** October 1–September 30

**Notes:**

- Students do not pay fees for transportation.
- The state chart of accounts does not include a code for revenue from tuition, fees, and charges paid by the students to attend summer school.
- The increase in Other Sources of Revenue is attributed to bond issues for building purchases.
- The decrease in nonpublic school programs is due to millions for emergency impact aids for displacing students for Hurricane Katrina.
- The decrease in “Other” programs is due to: Jefferson County school system reimbursed the City of Fultondale (\$16.3 million) for funding the construction of the new Fultondale elementary school; compensation and benefits paid in a retirement incentive plan (\$4.6 million) for Birmingham City.
- Property increases were for building purchases for Mobile and Baldwin counties and Fairfield city.
- Increase in state per pupil expenditures can be attributed primarily to the increase in the state foundation program of \$444 million.
- Alabama combines reporting of all Title V, Part A expenditures (current and carryover).

### Alaska

**Fiscal Year:** July 1–June 30

**Notes:**

- Tuition from individuals and Tuition from other local education agencies (LEAs) within the state were collected and reported starting in the FY 07 survey year.
- All Tuition expenditure items cannot be retrieved using the required object codes from the Alaska’s chart-of-accounts.
- Two school districts account for \$18 million increase in Revenue From Local Sources.
- Alaska’s chart-of-accounts does not include a code for Other Local Government Units—Property Tax. This amount is imputed in the final phase of the NPEFS collection cycle, hence adding additional revenue to the total revenue.
- Other Support Services—Other has been collected and reported for the first time in the FY 07 processing year.
- Each district reported expenditures on building and improvements for an increase of \$14 million with the Bering Strait and Northwest Arctic school districts accounting for the majority of the increase.
- Throughout Alaska there was a decrease in student enrollment and an increase in current expenditures during FY 07; hence this contributed to the increase in State Per Pupil Expenditures (SPPE).

## Appendix H—State Notes

### Arizona

**Fiscal Year:** July 1–June 30

**Notes:**

- Arizona’s chart-of-accounts does not include code for revenue for Nonproperty Tax, Other Local Government Units—Property Tax, and Summer School Revenue. Expenditure code is also omitted for Support Services: Instruction—Property; School Administration—Property; and Other—Property.
- There is an increase in support and reporting for the Arizona State School for the Deaf and Blind.
- Expenditures for state funded facilities increase substantially.
- Debt Service for Scottsdale USD - \$143 million is redemption of debt.
- There are no community services for Arizona.
- Arizona combines reporting of all Title I expenditures (current and carryover).
- Title V carryover expenditures: districts and charters reported a net negative beginning fund balance.
- Instruction—Other now includes previously missing detailed expenditure data.
- Support Services:
  - Data have been updated to reflect removal of expenditures which were duplicated by the submission of newly required school reports;
  - Previous missing detailed expenditure data have been added; and
  - Previous summary reported values have now been reported in more detail.

### Arkansas

**Fiscal Year:** July 1–June 30

**Notes:**

- Tuition from individuals now reflects the opening of day care centers.
- Better data are reported in the Other Revenue from Federal Sources category.
- Support Services—Instruction variance is mainly due to increase in technology hardware.
- The increase in Student Transportation is from the large school bus purchase.

## Appendix H—State Notes

### California

**Fiscal Year:** July 1–June 30

**Notes:**

- California does not derive revenues from the sale or rental of textbooks.
- Revenues for extra-curricular activities are typically collected and managed by student organizations rather than by districts.
- California LEAs do not collect tuition from students to attend summer school programs.
- California LEAs experienced a reduction in federal funding, as much as 50 percent in a few programs.
- California LEAs experienced a reduction of approximately 50 percent in Title V funding.
- State Per Pupil Expenditure increase is due to a significant increase in state funding given Average Daily Attendance (ADA) remained essentially unchanged.
- The increase in General Administration—Support Services—Purchased Services is due to two LEAs increasing expenditures for legal settlements, election costs, and costs for review/audit of operational policies.
- Increases in property expenditures for School Administration are due to furnishing provided for low-performing schools.
- Adult education expenditure is a large program in California and these expenditures are within normal historical ranges.

### Colorado

**Fiscal Year:** July 1–June 30

**Notes:**

- Other sources of revenue change were due to the reporting of refunding bond revenue.
- School Administration—Support Services—Other Expenditures: Vilas school district that has the largest on-line charter school reported 136 percent greater than the actual amount. This overpayment was repaid to the state based on the student count audit.
- Other Support Services—Purchased Services: Jefferson County school district (the state's largest school district) accounts for a very large increase due largely to a new reporting method of internal service fund revenues and expenditures to avoid double-counting.

### Connecticut

**Fiscal Year:** July 1–June 30

### Delaware

**Fiscal Year:** July 1–June 30

**Notes:**

- The Dover Air Force Base educational services are awarded by the Department of Defense through a contractual arrangement rather than a cost reimbursement agreement with the local district. The revenues derived from the contract are being reflected as local.

## Appendix H—State Notes

### District of Columbia

**Fiscal Year:** July 1–June 30

**Notes:**

- Large property tax increase is the result of the Chancellor’s aggressive approach to schools’ reform. Various projects were undertaken including renovation of schools and athletic fields in about seven schools. Also the Chancellor’s incentive award programs: new hires and bonuses were given to educators who performed effectively and efficiently in various schools.
- Food services department is in the process of out-sourcing most of its services during the year resulting in decreases. Some new equipment was also purchased.
- Although enrollment decreased, resulting in school closures, expenditures increased due to program support, renovating older schools and building new schools to replace the older ones. The state per pupil expenditures increased as a result of the above combination.

### Florida

**Fiscal Year:** July 1–June 30

### Georgia

**Fiscal Year:** July 1–June 30

**Notes:**

- Significant bond issues by the districts and the second renewal of the local Special Purpose Local Option Sales Tax was used for building and equipping new school construction.
- FY 07 was the recoding of On-Behalf payments and revenue. Residential treatment facilities now flow through the school districts for the first time as these are now considered to be public schools.
- Rates for Health Insurance increased.
- The state disseminated grants to school districts for one time purchases of additional buses.
- Districts were previously not charging indirect costs to the School Nutrition Program whereas these monies are now being charged appropriately.
- One district ended their Adult Education program in FY 07.

### Hawaii

**Fiscal Year:** July 1–June 30

**Notes:**

- Tuition payments for current year were reclassified due to weighted student formula program.

## Appendix H—State Notes

### Idaho

**Fiscal Year:** July 1–June 30

**Notes:**

- There was a special legislative session in August of 2006 where House Bill I was passed into law. Overall, the maintenance and operation portion of property taxes was shifted to the state's general fund.
- Idaho's second largest school district eliminated its adult education program in FY 07.

### Illinois

**Fiscal Year:** July 1–June 30

### Indiana

**Fiscal Year:** July 1–June 30

**Notes:**

- In an effort to reduce the tax burden to property owners the state is increasing the amount of funding that is provided to school through the Property Tax Replacement Credit (PTRC).
- In an effort to reduce operating expenses and personnel costs school corporations are moving to the outsourcing of their food operations.

### Iowa

**Fiscal Year:** July 1–June 30

**Notes:**

- A special local option sales tax is increasing across the state that allows capital expenditures such as equipment and vehicles.
- Districts are greatly privatizing services for FY 07.
- Iowa has changed their reporting instrument for schools to a web based application allowing for better detail and improved data quality.

### Kansas

**Fiscal Year:** July 1–June 30

**Notes:**

- FY 06 was overstated for redemption of principal.
- FY 06 was the first year Kansas implemented a student level collection for ADA. As districts become familiar with the new reporting, ADA is becoming more accurate.

## Appendix H—State Notes

### Kentucky

**Fiscal Year:** July 1–June 30

**Notes:**

- Kentucky districts were given the ability to upgrade their instructional devices such as desktops, laptops, and tablet computers through a general assembly funding.
- Districts began reporting rental of buildings to food services instead of allocated ownership.

### Louisiana

**Fiscal Year:** July 1–June 30

**Notes:**

- At the beginning of FY 05/06 Hurricanes Katrina and Rita devastated the coast of Louisiana. Many school systems saw a dramatic decrease in student population, while others saw a sudden increase in displaced students. However, the state as a whole experienced a significant decrease in students in FY 05/06 which resulted in the closure of many schools. In FY 06/07 many of these schools reopened.
- Due to the effects of Hurricanes Katrina and Rita, there was a significant increase in other revenue from local sources, federal grants-in-aid direct from the federal government as well as other miscellaneous revenues. Many hurricane-affected districts continue to receive large contributions and donations from private sources.
- Instruction expenditure increase and due to Hurricanes Katrina and Rita for contractors to provide educational services to nonpublic students with Title I funds, several impacted school systems needed to replace damaged or lost equipment and many school systems took in many displaced students.
- Increased purchased services, transportation services, purchased services, supplies, and property for support services and food are all due to the inclusion of the continued reopening of schools and the enrolling of additional students, and the upgrading or replacing of library book inventories.
- Due to the effects of Hurricanes Katrina and Rita many nonpublic displaced students sent millions of federal dollars in aid of those students that passed through the local LEAs.
- Title I carryover increase is now at a norm and state per pupil expenditures are decreased from displaced students in FY 06/07.

## Appendix H—State Notes

### Maine

**Fiscal Year:** July 1–June 30

**Notes:**

- Maine school units reported no transportation receipts from individuals nor any receipts from textbook sales.
- In FY 06 nearly \$4 million in teacher retirement funds were budgeted, but not expended. More benefits were paid out in FY 07 due to an aging teacher population and therefore, more teacher retirements.
- The majority of property expenditures in Maine were related to new school construction projects, which were fewer in FY 07.
- Student population declines annually; the decrease in ADA is consistent with the decrease in resident student population but is a smaller decline than the prior reporting period.

### Maryland

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Tuition from individuals is attributable to the increase of nonresident tuition in Prince George’s County Public Schools.
- The decline of revenue from local source is attributable to Prince George’s County Public Schools reducing Local Revenue for school construction.
- In FY 07, the Maryland State Department of Education no longer issued Social Security Act Title XIX – Medical Assistance grants to Maryland LEAs. (Note: The funding responsibility had been assumed by the Maryland Department of Health and Mental Hygiene, which became the major intermediate agency distributing Federal Grants-in-Aid.)
- The major expenditure fluctuations between FY 06 and 07 are the largest school systems in Maryland: Baltimore City, Baltimore County, Prince George’s County, Howard County, and Montgomery County.

### Massachusetts

**Fiscal Year:** July 1–June 30

**Notes:**

- Revised data were received in October 2009.

### Michigan

**Fiscal Year:** July 1–June 30

### Minnesota

**Fiscal Year:** July 1–June 30

**Notes:**

- One Minnesota school district changed its method of accounting from miscellaneous expenditures for administrative support to purchased services.
- Minnesota schools spent additional funds on school buses and bus leases. Several schools spent large amounts of funds for noninstructional supplies and materials.

## Appendix H—State Notes

### Mississippi

**Fiscal Year:** July 1–June 30

**Notes:**

- Mississippi received approximately \$248 million in federal aid for hurricane recovery.
- State revenue used for textbook purchases in Mississippi is provided as part of the state funding formula and it is the LEAs decision on how much of the allocation to spend on textbook purchases.
- Mississippi continues to recover from Hurricane Katrina and the purchases deal with replacement of damaged equipment.
- Construction costs continue with repair, renovation, and rebuilding due to Hurricane Katrina.

### Missouri

**Fiscal Year:** July 1–June 30

### Montana

**Fiscal Year:** July 1–June 30

**Notes:**

- The State of Montana continues to experience declining enrollment.

### Nebraska

**Fiscal Year:** September 1–August 31

### Nevada

**Fiscal Year:** July 1–June 30

**Notes:**

- Clark School District is the fastest growing school district in Nevada bringing increased expenditures.
- Clark School District brought the Southern Nevada correction (Prison in Jean, NV) back into service.
- Washoe School District auditor inadvertently reported food service salaries and benefits as one number. FY 08 will show the breakdown.
- Following the completion of a new food service preparation facility (FY 07) in Clark School District decreased the purchased service expenditures previously reported.
- Clark School District had additional property purchased for adult education, instructional support. Washoe and White Pine School Districts also had increased adult education expenditures.
- Clark School District declines over prior year in school bus purchases.

### New Hampshire

**Fiscal Year:** July 1–June 30

**Notes:**

- State sources include states contribution to the retirement system on behalf of teachers.

## Appendix H—State Notes

### New Jersey

**Fiscal Year:** July 1–June 30

### New Mexico

**Fiscal Year:** July 1–June 30

**Notes:**

- In FY 07 New Mexico implemented a new chart of accounts similar to the federal chart of accounts. As conversion took place, some Districts, Charters, Special State Supported Schools, and Regional Education Cooperatives (RECs) reclassified some of their data into different areas than before, therefore anomalies exist throughout the NPEFS submission.

### New York

**Fiscal Year:** July 1–June 30

### North Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- North Carolina does not have data for District Activities.
- North Carolina does not collect transportation fees.
- North Carolina schools do not collect revenues for sale of books.
- No tuition is collected for students. (The only tuition is transfer of funds from one LEA to another in rare cases when a student attends another LEA different from where he/she resides.)
- Long-term debt expenditures are not reported by the state. The U.S. Census Bureau receives these amounts from the County Commissioners Association.

### North Dakota

**Fiscal Year:** July 1–June 30

### Ohio

**Fiscal Year:** July 1–June 30

### Oklahoma

**Fiscal Year:** July 1–June 30

**Notes:**

- Tulsa voted a sales tax for schools under local jurisdiction.
- Oklahoma voted in a lottery with pay increase for all certified staff.
- The increase in Facilities Acquisition was due to three fires to schools in FY 07.
- The increase in Noninstructional Services—Enterprise Property was due to equipment purchase for the bookstore.
- The purchase of food has increased tremendously.
- \$1 million in FY 07 cut Oklahoma's grant in Title V.

## Appendix H—State Notes

### Oregon

**Fiscal Year:** July 1–June 30

**Notes:**

- Intermediate sources decrease is due to one populous county discontinuing an Income Tax that was distributed to school districts in FY 06.
- Auditors did not provide a breakdown of carryover versus regular expenditures for a couple of large districts.

### Pennsylvania

**Fiscal Year:** July 1–June 30

**Notes:**

- Pass through money was included in previous years but is now being properly recorded to correct account by the LEAs and is not double counted on the NPEFS.
- For the first year (FY 07) via guidance from NCES staff Pennsylvania is now including community college expenditures.

### Rhode Island

**Fiscal Year:** July 1–June 30

**Notes:**

- In FY 06 the federal commodities value was erroneously included on the incorrect federal category.

### South Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- Voters in one of the counties passed a one-cent sales tax increase to help offset debt service costs.
- Beaufort County school district settled seven legal cases in FY 07 brought against a teacher.
- Several districts constructed new schools or remodeled existing schools in FY 07 due to increasing student enrollment.

### South Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- South Dakota does not have textbook revenue.
- Instructional property is increasing due to a K12 1 to 1 laptop program that has been initiated in the state.
- The South Dakota Title V allocation was reduced by half.

### Tennessee

**Fiscal Year:** July 1–June 30

## Appendix H—State Notes

### Texas

**Fiscal Year:** September 1–August 31

**Notes:**

- The increase in Transportation is due to the rising cost of gasoline and other fuels.
- Title V expenditures and carryovers have been inadvertently reversed in correct reporting. The “Current” period should have been the first 15 months of a grant and the “Carryover” period would be the remaining 12 months. Fiscal year as since corrects this problem.

### Utah

**Fiscal Year:** July 1–June 30

### Vermont

**Fiscal Year:** July 1–June 30

**Notes:**

- Vermont’s statutory change equalizing revenue per unit of property tax effort has made most LEA revenues state source revenues.
- ADA has been declining in Vermont for about a decade. The decline is expected and is consistent with prior year’s declines, and is consistent with the enrollment collection.
- Title V, Part A funds received by No Child Left Behind declined by approximately 50 percent.

### Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- Virginia does not have district activity expenditures.

### Washington

**Fiscal Year:** July 1–June 30

**Notes:**

- Washington has no data for instruction tuition to report.
- No data are recorded or collected for textbooks in Washington.
- Federal funding for Title V, Part A was substantially reduced and Title V funds will be greatly reduced again in FY 08 and eliminated in FY 09.

## Appendix H—State Notes

### West Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- The decrease in district activities is due to a change in accounting principal. These monies were not included in the Board’s financial statements (recorded as agency funds). Previously they were reported as special revenue.
- Two counties (Lincoln and Jefferson) received funds of over \$5 million with restrictions on spending the funds on construction of a new high school in each of the counties.
- Increased tuition and voucher payments to other LEAs and Charter schools within the state occurred because RESA VIII began running Berkeley County School’s Early Childhood program in FY 07.
- Title V expenditures decrease substantially.

### Wisconsin

**Fiscal Year:** July 1–June 30

### Wyoming

**Fiscal Year:** July 1–June 30

**Notes:**

- In the FY 06 Legislative session a new funding model was adopted that generated approximately \$238 million in additional resources for FY 07.

### American Samoa

**Fiscal Year:** October 1–September 30

**Notes:**

- A new coordinator prepared the American Samoa data.
- Values for data items that are coded as missing are included in the values for other data items and are included in the total.

### Guam

**Fiscal Year:** October 1–September 30

**Notes:**

- The Guam Public School System does not know how much of its appropriation from the Legislature is from property tax or nonproperty tax.
- The Guam Public School System does not carry over expenditures, just encumbrances.
- Values for data items that are coded as missing are included in the values for other data items and are included in the total.

## Appendix H—State Notes

### Commonwealth of the Northern Mariana Islands

**Fiscal Year:** October 1–September 30

**Notes:**

- There was a 500 student decrease in enrollment, which resulted in a drop of the ADA.
- Title V, Part A expenditures for the current year decreased appreciably.
- Commonwealth of the Northern Marianas Islands does not collect expenditure data for Community Services.
- Values for data items that are coded as missing are included in the values for other data items and are included in the total.

### Puerto Rico

**Fiscal Year:** July 1–June 30

**Notes:**

- Values for data items that are coded as missing are included in the values for other data items and are included in the total.

### U.S. Virgin Islands

**Fiscal Year:** October 1–September 30

**Notes:**

- ADA has decreased due to students leaving the territory along with an increase in student absenteeism.
- Values for data items that are coded as missing are included in the values for other data items and are included in the total.

## **Appendix I—Survey Form**

# Appendix I—Survey Form

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

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

**THE NATIONAL PUBLIC EDUCATION  
FINANCIAL SURVEY**

Fiscal Year 2007

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

RETURN COMPLETED FORM TO:

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1850-0067. The time required to complete this information collection is estimated to average 78 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.

<b>CERTIFICATION:</b> I hereby certify that to the best of my knowledge and belief, the data reported in sections I-XV, below, constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of public law 97-35, as revised by the Elementary and Secondary Act of 1965.	
TYPE/PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL
TITLE	

# Appendix I—Survey Form

<b>SECTION 1</b>
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<b>PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES</b>
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I. REVENUE FROM LOCAL SOURCES (1000)	Current Amount	Flag
a. Property Tax (1110)		
b. Non-property Tax (1120-1190)		
c. Other Local Government Units-Property Tax (1210)		
d. Other Local Government Units-Non-Property Tax (1220-1290)		
e. Tuition from Individuals (1310)		
f. Tuition from other LEAs within the State (1321)		
g. Transportation Fees from Individuals (1410)		
h. Transportation Fees from other LEAs within the State (1421)		
i. Earnings on Investments (1500-1540; not 1532)		
j. Food Services (excluding federal reimbursements) (1600-1650)		
k. District Activities (1700-1790)		
l. Other Revenue From Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421,1940)		
m. Textbook Revenues (1940)		
n. Summer School Revenues (not 1650)		
<b>LOCAL SOURCES OF REVENUE SUBTOTAL (1000) [Sum a-e, g, i-n.]</b>		
<b>II. REVENUE FROM INTERMEDIATE SOURCES (2000)</b>		
<b>III. REVENUE FROM STATE SOURCES (3000)</b>		
<b>IV. REVENUE FROM FEDERAL SOURCES (4000)</b>		
a. Grants-in-Aid Direct from the Federal Government (4100,4300)		
b. Grants-in-Aid from the Federal Government through the State (4200,4500)		
c. Grants-in-Aid from the Federal Government through other Intermediate Agencies (4700)		
d. Other Revenue from Federal Sources (4800,4900)		
<b>FEDERAL SOURCE OF REVENUE SUBTOTAL (4000) [Sum a-d]</b>		
<b>V. OTHER SOURCES OF REVENUE (5000, 6000)</b>		
<b>TOTAL REVENUE FROM ALL SOURCES</b>		

# Appendix I—Survey Form

## SECTION 2

### PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

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

### INSTRUCTION, continued (1000)

#### Special Exhibit Items

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

## Appendix I—Survey Form

<b>SECTION 3A</b>
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<b>II. SUPPORT SERVICES (2000)</b>
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SUPPORT SERVICES, STUDENTS (2100)	Current Amount	Flag
1. Salaries (100)		
2. Employee Benefits (200)		
3. Purchased Services (300-500)		
4. Supplies (600)		
5. Property (700)		
6. Other (810, 890)		
<b>SUPPORT SERVICES STUDENTS EXPENDITURES SUBTOTAL (2100) [Sum 1-4 &amp; 6 only.]</b>		

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

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

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

## Appendix I—Survey Form

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

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

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

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

## Appendix I—Survey Form

### SECTION 4

#### III. OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

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

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

### SECTION 5

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

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

## SECTION 6

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

### VII. OTHER USES (5000) [Include debt service payments (principal and interest).]

<b>Debt Service (5100)</b>	<b>Current Amount</b>	<b>Flag</b>
1. Interest (832)		
2. Redemption of Principal (831)		
<b>OTHER USES SUBTOTAL (5000)</b>		

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

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

<b>X. PROPERTY (700)</b>	<b>Current Amount</b>	<b>Flag</b>

<b>XI. TOTAL EXPENDITURES FOR EDUCATION</b> [Sum Current Expenditures (V), F.A.C.S.Non-property Expenditures (VI), Community Services (VIII), Direct Cost Programs (IX), and Property (X). Exclude Other Uses (VII).]	<b>Current Amount</b>	<b>Flag</b>

## Appendix I—Survey Form

<b>SECTION 7</b>
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<b>XII. EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)</b>	<b>Current Amount</b>	<b>Flag</b>
a. Tuition from individuals (1310)		
b. Transportation Fees from individuals (1410)		
c. Title I Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]		
d. Title I Carryover Expenditures		
e. Title V, Part A Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]		
f. Title V, Part A Carryover Expenditures  [Include carryover expenditures from Title V, Part A (as defined in the No Child Left Behind Act of 2001).]		
g. Food Services revenues (1600-1650)		
h. District Activities Revenues (1700-1790)		
i. Textbook Revenues (1940)		
j. Summer School Revenues		
<b>TOTAL EXCLUSIONS [Sum a-j.]</b>		

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

<b>XV. STATE PER PUPIL EXPENDITURE</b>		
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