Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2008–09 (Fiscal Year 2009)

Revised File Version 1b

ies NATIONAL CENTER FOR EDUCATION STATISTICS

Institute of Education Sciences

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Acknowledgments

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I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2008–09 (Fiscal Year 2009), 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 2008–09, fiscal year 2009 (FY 09). It contains a brief description of the data collection along with information required to understand and access the data file. The Governments Division of the U.S. Census Bureau conducts the NPEFS data collection on behalf of NCES. The Education Sciences Reform Act of 2002, section 151(b) (3), 20 U.S.C. 9541, authorizes NCES to collect these data.

NPEFS provides state aggregate finance data for revenues and expenditures for public elementary and secondary education. NPEFS data 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; (4) the press, and (5) citizens interested in information about education finance.

State education agencies (SEAs) in the 50 states, the District of Columbia, Puerto Rico, and four U.S. Island Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands) report state aggregate finance data to the NPEFS program. The data file is organized by state or jurisdiction and contains revenue data by funding source, expenditure data by function and object,[1] and average daily attendance (ADA) data. The file also includes total student membership data from the 2008–09 CCD State Nonfiscal Survey of Public Elementary/Secondary Education 1c file.[2]

II. User's Guide

The FY 09 NPEFS data file contains 56 records (one for each state or jurisdiction). Each record contains 314 fields (4 record identification fields, 155 data fields, and 155 imputation flag fields). The record layout is provided in appendix A.

The remaining appendixes provide the following information:

- Appendix B—glossary with definitions of key variables;
- Appendix C—state abbreviations and American National Standards Institute (ANSI)[3] state codes;
- Appendix D—state-by-state list of imputations and edits;
- Appendix E—fiscal data plan questions;
- Appendix F—state-by-state responses to the fiscal data plan questions;

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[1] *Function* is defined as a category of expenditure defining the activity supported by the service or commodity bought, while *object* is defined as a category of expenditure defining the service or commodity bought. For more definitions of terms used in this report, please see Appendix B–Glossary.
[2] Documentation for 2008–09 CCD State Nonfiscal Survey of Public Elementary/Secondary Education (Sable and Plotts 2010)
[3] American National Standards Institute (ANSI) state codes replace the Federal Information Processing Standards (FIPS) codes previously issued by the National Institute of Standards and Technology (NIST) for the 50 states, the District of Columbia, and the U.S. Island Areas. ANSI state code values map directly to the retired FIPS code values.

- Appendix G—frequencies of imputation flags and minimum, maximum, and mean of numeric variables;
- Appendix H—fiscal year definitions and specific state notes; and
- Appendix I—the survey form.

File versions

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

NCES releases a final file (Version 1a) after a publication using the data has been released. (NCES standards require that an NCES publication using the data be released before the data are considered final). A revised file (Version 1b) is released if NCES receives revised data from states or discovers errors in the final data file. The documentation for the revised file indicates which states submitted revised data. The revisions in the FY 09 1b version from the 1a version include the following:

- Revised expenditures data for Alaska, Massachusetts, Minnesota, New York, North Carolina, Tennessee, Washington, and West Virginia;
- Revised revenues and expenditures data for Arizona, Hawaii, Kansas, New Jersey, Ohio, and American Samoa;
- Revised membership data for Alabama, Illinois, Iowa, Kentucky, Missouri, Montana, North Carolina, Ohio, and Washington. The 1a version excluded students in prekindergarten programs from membership counts in these states. This 1b revision includes corrected total membership counts that include prekindergarten for these nine states;
- Revised membership data for Illinois. Illinois did not report finance data for charter schools in FY 09. This 1b revision includes corrected total membership counts in Illinois that exclude districts where all associated schools are charter schools; and
- Revised ADA data for Iowa.

File names

The names of the FY 09 releases are as follows:

- Stfis091b.xls (Microsoft Excel file)
- Stfis091b.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, "09" stands for FY 09, "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.

A. Survey Methodology

SEAs in the 50 states, the District of Columbia, Puerto Rico, and four U.S. Island Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands) participate in the NPEFS program. SEAs appoint state fiscal coordinators to work with NCES and Census to provide accurate and comparable data across states and jurisdictions.

NCES and Census provide annual training workshops for state fiscal coordinators that are designed to improve the efficiency and efficacy of reporting NPEFS data. The annual workshops include an overview of the NPEFS survey and reporting and editing processes; detailed information about the data items that comprise the surveys; and discussion of how to coordinate the NPEFS survey with state data systems. The local education agencies (LEAs) report district level NPEFS data to the SEAs. Prior to reporting NPEFS data, SEAs compile fiscal data from reports submitted by local education agencies (LEAs) that operate public schools. SEAs may examine and edit these reports. SEAs also include revenues and expenditures 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. In addition to the state fiscal coordinator, each SEA assigns a certifying official[4] who certifies that the data constitutes 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 for purposes of public law 97-35, as revised by the Elementary and Secondary Act of 1985.The FY 09 NPEFS revised data collection opened on February 28, 2011 and closed on September 6, 2011.

Missing and non-applicable data

Missing data are reported as "-1" in the data file; and non-applicable data are reported as "-2."[5] The NCES National Public Education Financial Survey FY 2011 Instruction Manual 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. 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 (e.g., teacher salaries reported as "0" were edited to "-1."). If a data item does not meet NCES data quality standards, the data are reported as -9. This value would only occur with numeric values.

Average daily attendance (ADA) data and student membership counts

Under the authority of section 153(a)(1)(I) of the Education Sciences Reform Act of 2002, 20 U.S.C. 9543, which authorizes NCES to gather data on the financing of education, NCES collects data annually from SEAs. The report from SEAs includes attendance, revenue, and expenditure data from which NCES determines the average State per-pupil expenditure (SPPE) for elementary and secondary education, as defined in section 9101(2) of the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(2)). SPPE is calculated by dividing net current expenditures by ADA.

In addition to utilizing the SPPE data as general information on the financing of elementary and secondary education, the Secretary uses these data directly in calculating allocations for certain

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[4] NCES requests that the certifying official be a fiscal official at the highest level in the SEA. The individual designated as the authorized state official must have been approved in writing by the Chief State School Officer (CSSO) (NCES 2010).
[5] 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."

formula grant programs, including, but not limited to, Title I, Part A of the ESEA, Impact Aid, and Indian Education programs.[6]

Title I of the Elementary and Secondary Education Act of 1965 (as amended by Title I of the Improving America's Schools Act of 1994) requires SEAs to collect and report ADA data. ADA is the average daily attendance for the school year. Pursuant to Title I of the Elementary and Secondary Education Act, SEAs report ADA data in accordance with state law. In the absence of state law, NCES provides an alternative method to submit ADA. The NCES method is aggregate attendance taken each day of the school year divided by the number of days in session during this period. The NCES definition requires every school or school district in a state to collect attendance every day it is in session, and to record the number of days it is in session.

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 2008–09 CCD State Nonfiscal Survey of Public Elementary/Secondary Education are included in the 1c data file as a more comparable student count. The variable Student Membership (MEMBR08) is the count of students enrolled on or about October 1, 2008.

American Recovery and Reinvestment Act (ARRA) Data

In February of 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA legislation allocated education funds directly to the states.[7] As a result of the ARRA, NCES added seven data items to NPEFS in order to collect and analyze data pertaining to Title I, Impact Aid, and other ED funds. The seven additional data items provide the necessary detail to report total ARRA expenditures and their functional allocations, such as for classroom instruction or school construction[8] (Office of the Federal Register 2009). NCES is collecting ARRA data in the NPEFS collection for FY 09, FY 10, and FY 11.

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. The following states used crosswalk software provided by NCES in the FY 09 collection: Alabama, California, Georgia, Illinois, Maine, Mississippi, Montana, New Jersey, New Mexico, New York, North Dakota, Oregon, South Carolina, and South Dakota.

NCES edit checks

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[6] "Department of Education, Notice of Submission of Data by State Education Agencies: submission Dates for State Revenue and Expenditure Reports for Fiscal (FY) 2011, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports" 77 Federal Register, (10 January 2012) pp. 1472-73.

[7] http://www.recovery.gov/About/Pages/The_Act.aspx; retrieved December 15, 2011.
[8] "Department of Education, Notice of Proposed Information Collection Requests" 74 Federal Register 154 (12 August 2009) pp 40573-40574; "Department of Education, Submission for OMB Review; Comment Request" 74 Federal Register, (14 October 2009) p. 52752.

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

After an SEA submits the NPEFS data, the CCD survey staff conducts a comprehensive review of the data and edit checks.   The review includes sum checks; comparison of records layouts against the previous FY data file; comparisons of membership between the state non-fiscal files and the NPEFS file; comparison of min/max/mean of all numeric data items to ensure the percentage changes of the means between the previous and current year's data are in a reasonable range; and the percentage increase (or decrease) of every item; among other tests. Pursuant to NCES Standard Statistical Standard 4-1, the data is "checked for credibility based on range checks to determine if all responses fall within a pre-specified reasonable range." The data is also checked "for consistency based on checks across variables within individual records for non-contradictory responses."

The staff prepares an edit report that includes the results from these tests. Notification of any arithmetic errors and comments containing NCES' 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. The CCD survey staff may make requests for clarification, reconciliation or other inquiries concerning the data to the SEAs. SEAs can respond directly to these requests for clarification and/or reconciliation or may on their own initiative resubmit data to resolve data issues. Data that remain missing or uncorrected are imputed based on values derived from other "fully reporting"[9] states or other related data elements from within the state.

Student membership edits

Each school year SEAs report student membership counts by grade on the CCD State Nonfiscal Survey of Public Elementary/Secondary Education. The NPEFS data file includes total student membership reported on the State Nonfiscal Survey that includes grades prekindergarten through grade 12 (plus ungraded).   If the reported fiscal data excludes prekindergarten programs, total membership also excludes prekindergarten membership. As part of the collection process, NCES asks SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS. Three states (Nebraska, Utah, and Wyoming) indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these three states, the NPEFS total student membership variable excludes prekindergarten membership.

Previously in of the FY 09 NPEFS file version 1a, NCES reported that twelve states excluded prekindergarten programs in their reported FY 09 NPEFS fiscal data. Since the release of FY09 NPEFS file version 1a in June 2011, NCES received further clarification from state coordinators and determined that nine states (Alabama, Illinois, Iowa, Kentucky, Missouri, Montana, North Carolina, Ohio, and Washington) excluded prekindergarten programs in the reported NPEFS

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[9] Fully reporting states must have positive values for all fields.

fiscal data.[10] This 1b revision includes corrected total membership counts that include prekindergarten for these nine states.

Illinois and Wisconsin did not report finance data for charter schools in the FY 09 NPEFS survey. NCES edited student membership for Illinois and Wisconsin by excluding students from districts where all associated schools are charter schools. Previously in the FY 09 NPEFS version 1a file, NCES reported that only one state (Wisconsin) did not report finance data for charter schools in the FY09 NPEFS survey. Since the release of the FY09 NPEFS file version 1a in June 2011, NCES received further clarification from state coordinators and determined that that Illinois also did not report finance data for charter schools in FY 09.   This 1b revision includes corrected total membership counts in Illinois that exclude districts where all associated schools are charter schools.

B. Imputations

Imputation is a procedure that uses available information and some assumptions to derive substitute values for missing values in a data file (NCES 2003). Imputations modify values for cases or records where data are not reported (missing) or are incorrectly reported. In some cases a state may not be able to track funds for a certain program or purpose. When these data elements are imputed, CCD staff also increases the appropriate totals and subtotals to include the imputed data element. In other cases, states are able to provide a subtotal but are unable to provide more specific details. The imputed allocation of these subtotals does not affect the totals or subtotals.

Census Bureau analysts work with SEAs to determine the most appropriate imputation methodology to apply. SEAs review the results of the imputations imposed and certify that the imputed value's accuracy, to the best of their knowledge based on their available data. If the SEA's have reason to believe the initial imputation is not an accurate representation of their data, the Census Bureau will run a second round of imputations. The certified data from the first round are not re-imputed even if the uncertified round-one imputations resulted in the updating of some relevant data. Furthermore, in the 1b version of the file, imputations are only applied to missing data for states that update their data submission for that fiscal year.   The data flag section of the data file identifies data items that have been imputed.

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[10] Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2008-09 (Fiscal Year 2009). (NCES 2011-330).

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

The Herriot Imputation Method (Monaco and Wang 1995) is used to distribute a reported subtotal across two or more unreported categories using the ratio of each subcategory to the grand total as the basis of the final distribution. This is used when the ratio of a data item to the grand total has less variance across states than the ratio of that item to the subtotal. The computation of this method involves using the average ratio of each item to be imputed to the grand total across all "fully reporting" states to calculate the unreported subcategories and then raking the imputed items to the reported subtotal. These imputations do not affect any totals or subtotals.

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

"Impute/Import" imputations

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

"Impute based on" imputations

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

"Distribute by" imputations

In some cases the state may have reported a positive value for an item that should actually be zero. In these cases the value of the misreported item is redistributed into several other reported items based on the known distribution of the target items. For example, the statement "A distributed by destination/salary B, C, D, E, F" can be interpreted as, the value reported as "A"

has been prorated into B, C, D, E, and F based on the reported distribution of B, C, D, E, and F. "A" is then set to zero. In these cases, as B, C, D, E, and F were all reported, no data from any other states are necessary in the calculation.

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 edit methodologies. The flags are as follows:

        R - As reported by the state
        A - Edited (formerly labeled "Adjusted")
        I - Imputed based on a method other than prior year's data[11]
        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).

  – 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*:

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[11] 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.

– 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.

- *Beginning with FY 09 survey*:

    – Seven items for expenditures from the ARRA funds were added, including Instructional Expenditures From ARRA Funds (ARRASTE1), Total Current Expenditures From ARRA Funds (ARRATE5), Community Service Nonproperty and Direct Cost Programs From ARRA Funds (ARRAE81Z), Property Expenditures From ARRA Funds (ARRATE10), School Construction Expenditures From ARRA Funds (ARRASTE6), Expenditures From Title I Received Under ARRA (ARRATLEIZ), and Direct Program Support Expenditures From ARRA Funds (ARRASTE4).

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 09 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.

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Appendix A—Record Layout and Description of Data Elements

Appendix A—Record Layout and Description of Data Elements

The tab-delimited file (Stfis091b.txt) has the following layout and description:
56 physical records, 1 per observation – 314 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 (2009)
FIPS	AN	2	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
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

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	ADA (STATE AND NCES DEFINITION)
A14A	N	149	ADA (STATE DEFINITION)
A14B	N	150	ADA (NCES DEFINITION)
PPE15	N	151	PER PUPIL EXPENDITURES
MEMBR08	N	152	TOTAL STUDENT MEMBERSHIP
ARRASTE1	N	153	INSTRUCTIONAL EXPENDITURES FROM ARRA FUNDS
ARRATE5	N	154	TOTAL CURRENT EXPENDITURES FROM ARRA FUNDS
ARRAE81Z	N	155	COMMUNITY SERVICE NONPROPERTY AND DIRECT COST PROGRAMS FROM ARRA FUNDS
ARRATE10	N	156	PROPERTY EXPENDITURES FROM ARRA FUNDS
ARRASTE6	N	157	SCHOOL CONSTRUCTION EXPENDITURES FROM ARRA FUNDS
ARRATLEIZ	N	158	EXPENDITURES FROM TITLE I RECEIVED UNDER ARRA
ARRASTE4	N	159	DIRECT PROGRAM SUPPORT EXPENDITURES FROM ARRA FUNDS
IR1A	AN	160	IMP FLAG LOCAL REVENUES PROPERTY TAX
IR1B	AN	161	IMP FLAG LOCAL REVENUES NONPROPERTY TAX
IR1C	AN	162	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
IR1D	AN	163	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
IR1E	AN	164	IMP FLAG LOCAL REVENUES INDIVIDUAL TUITION
IR1F	AN	165	IMP FLAG LOCAL REVENUES TUITION FROM LEAS
IR1G	AN	166	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM INDIVIDUAL
IR1H	AN	167	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM LEAS
IR1I	AN	168	IMP FLAG LOCAL REVENUES EARNINGS ON INVESTMENT
IR1J	AN	169	IMP FLAG LOCAL REVENUES FOOD SERVICE
IR1K	AN	170	IMP FLAG LOCAL REVENUES STUDENT ACTIVITIES
IR1L	AN	171	IMP FLAG LOCAL REVENUES OTHER REVS
IR1M	AN	172	IMP FLAG LOCAL REVENUES TEXTBOOK REVS
IR1N	AN	173	IMP FLAG LOCAL REVENUES SUMMER SCHOOL
ISTR1	AN	174	IMP FLAG LOCAL REVENUES SUBTOTAL
IR2	AN	175	IMP FLAG INTERMEDIATE REVENUES
IR3	AN	176	IMP FLAG STATE REVENUES
IR4A	AN	177	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	178	IMP FLAG FEDERAL REVENUES THRU STATE
IR4C	AN	179	IMP FLAG FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
IR4D	AN	180	IMP FLAG FEDERAL REVENUES OTHER SOURCES
ISTR4	AN	181	IMP FLAG FEDERAL REVENUES SUBTOTAL
IR5	AN	182	IMP FLAG OTHER SOURCES OF REVENUES
ITR	AN	183	IMP FLAG TOTAL REVENUES FROM ALL SOURCES
IE11	AN	184	IMP FLAG INSTRUCTIONAL EXPENDITURE SALARIES
IE12	AN	185	IMP FLAG INSTRUCTIONAL EMPLOYEE BENEFITS
IE13	AN	186	IMP FLAG INSTRUCTIONAL EXPENDITURE PURCHASED SERVICES
IE14	AN	187	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
IE15	AN	188	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO OTHER LEAS IN-STATE
IE16	AN	189	IMP FLAG INSTRUCTIONAL EXPENDITURE SUPPLIES
IE17	AN	190	IMP FLAG INSTRUCTIONAL EXPENDITURE PROPERTY
IE18	AN	191	IMP FLAG INSTRUCTIONAL EXPENDITURE OTHER
ISTE1	AN	192	IMP FLAG INSTRUCTIONAL EXPENDITURE SUBTOTAL
IE11A	AN	193	IMP FLAG TEACHER SALARIES REGULAR PROGRAMS
IE11B	AN	194	IMP FLAG TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
IE11C	AN	195	IMP FLAG TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
IE11D	AN	196	IMP FLAG TEACHER SALARIES OTHER EDUCATION PROGRAMS
IE2	AN	197	IMP FLAG INSTRUCTIONAL EXPENDITURE TEXTBOOKS
IE212	AN	198	IMP FLAG SUPPORT EXPENDITURE SALARIES STUDENT SUPPORT SERVICES
IE213	AN	199	IMP FLAG SUPPORT EXPENDITURE SALARIES INSTRUCTIONAL STAFF SUPPORT
IE214	AN	200	IMP FLAG SUPPORT EXPENDITURE SALARIES GENERAL ADMINISTRATION
IE215	AN	201	IMP FLAG SUPPORT EXPENDITURE SALARIES SCHOOL ADMINISTRATION
IE216	AN	202	IMP FLAG SUPPORT EXPENDITURE SALARIES OPERATION & MAINTENANCE
IE217	AN	203	IMP FLAG SUPPORT EXPENDITURE SALARIES PUPIL TRANSPORTATION
IE218	AN	204	IMP FLAG SUPPORT EXPENDITURE SALARIES OTHER SERVICES
ITE21	AN	205	IMP FLAG SUPPORT EXPENDITURE SALARIES SUBTOTAL
IE222	AN	206	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS STUDENT SUPPORT SERVICES
IE223	AN	207	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS INSTRUCTIONAL STAFF SUPPORT
IE224	AN	208	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS GENERAL ADMINISTRATION
IE225	AN	209	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SCHOOL ADMINISTRATION
IE226	AN	210	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OPERATION & MAINTENANCE
IE227	AN	211	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS PUPIL TRANSPORTATION
IE228	AN	212	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OTHER SERVICES
ITE22	AN	213	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SUBTOTAL
IE232	AN	214	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES STUDENT SUPPORT SERVICES
IE233	AN	215	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES INSTRUCTIONAL STAFF SUPPORT
IE234	AN	216	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES GENERAL ADMINISTRATION
IE235	AN	217	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SCHOOL ADMINISTRATION
IE236	AN	218	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OPERATION & MAINTENANCE

Variable name	Data type	Data element order	Description
IE237	AN	219	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES PUPIL TRANSPORTATION
IE238	AN	220	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OTHER SERVICES
ITE23	AN	221	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SUBTOTAL
IE242	AN	222	IMP FLAG SUPPORT EXPENDITURE SUPPLIES STUDENT SUPPORT SERVICES
IE243	AN	223	IMP FLAG SUPPORT EXPENDITURE SUPPLIES INSTRUCTIONAL STAFF SUPPORT
IE244	AN	224	IMP FLAG SUPPORT EXPENDITURE SUPPLIES GENERAL ADMINISTRATION
IE245	AN	225	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SCHOOL ADMINISTRATION
IE246	AN	226	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OPERATION & MAINTENANCE
IE247	AN	227	IMP FLAG SUPPORT EXPENDITURE SUPPLIES PUPIL TRANSPORTATION
IE248	AN	228	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OTHER SERVICES
ITE24	AN	229	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SUBTOTAL
IE252	AN	230	IMP FLAG SUPPORT EXPENDITURE PROPERTY STUDENT SUPPORT SERVICES
IE253	AN	231	IMP FLAG SUPPORT EXPENDITURE PROPERTY INSTRUCTIONAL STAFF SUPPORT
IE254	AN	232	IMP FLAG SUPPORT EXPENDITURE PROPERTY GENERAL ADMINISTRATION
IE255	AN	233	IMP FLAG SUPPORT EXPENDITURE PROPERTY SCHOOL ADMINISTRATION
IE256	AN	234	IMP FLAG SUPPORT EXPENDITURE PROPERTY OPERATION & MAINTENANCE
IE257	AN	235	IMP FLAG SUPPORT EXPENDITURE PROPERTY PUPIL TRANSPORTATION
IE258	AN	236	IMP FLAG SUPPORT EXPENDITURE PROPERTY OTHER SERVICES
ITE25	AN	237	IMP FLAG SUPPORT EXPENDITURE PROPERTY SUBTOTAL
IE262	AN	238	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STUDENT SUPPORT SERVICES
IE263	AN	239	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STAFF SUPPORT
IE264	AN	240	IMP FLAG SUPPORT EXPENDITURE OTHER GENERAL ADMINISTRATION
IE265	AN	241	IMP FLAG SUPPORT EXPENDITURE OTHER SCHOOL ADMINISTRATION
IE266	AN	242	IMP FLAG SUPPORT EXPENDITURE OTHER OPERATION & MAINTENANCE
IE267	AN	243	IMP FLAG SUPPORT EXPENDITURE OTHER PUPIL TRANSPORTATION
IE268	AN	244	IMP FLAG SUPPORT EXPENDITURE OTHER OTHER SERVICES
ITE26	AN	245	IMP FLAG SUPPORT EXPENDITURE OTHER SUBTOTAL
ISTE22	AN	246	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL STUDENT SUPPORT SERVICES
ISTE23	AN	247	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL INSTRUCTIONAL STAFF SUPPORT
ISTE24	AN	248	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL GENERAL ADMINISTRATION
ISTE25	AN	249	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL SCHOOL ADMINISTRATION
ISTE26	AN	250	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OPERATION & MAINTENANCE
ISTE27	AN	251	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL PUPIL TRANSPORTATION
ISTE28	AN	252	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OTHER SERVICES
ISTE2T	AN	253	IMP FLAG SUPPORT EXPENDITURE TOTAL SUPPORT SERVICES
IE3A11	AN	254	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES
IE3A12	AN	255	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS
IE3A13	AN	256	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASED SERVICES
IE3A14	AN	257	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES
IE3A2	AN	258	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY
IE3A16	AN	259	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER
IE3A1	AN	260	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL
IE3B11	AN	261	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES
IE3B12	AN	262	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
IE3B13	AN	263	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES
IE3B14	AN	264	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
IE3B2	AN	265	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
IE3B16	AN	266	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER
IE3B1	AN	267	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL
ISTE3	AN	268	IMP FLAG NONINSTRUCTIONAL SERVICES TOTAL
IE4A1	AN	269	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS
IE4A2	AN	270	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS (PROP)
IE4B1	AN	271	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION
IE4B2	AN	272	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION (PROP)
IE4C1	AN	273	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
IE4C2	AN	274	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROP)

Variable name	Data type	Data element order	Description
IE4D	AN	275	IMP FLAG DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
IE4E1	AN	276	IMP FLAG DIRECT PROGRAM SUPPORT OTHER
IE4E2	AN	277	IMP FLAG DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
ISTE4	AN	278	IMP FLAG DIRECT PROGRAM SUPPORT SUBTOTAL
ITE5	AN	279	IMP FLAG CURRENT EXPENDITURES
IE61	AN	280	IMP FLAG FACILITIES ACQUISITIONS NON PROPERTY
IE62	AN	281	IMP FLAG FACILITIES ACQUISITIONS PROPERTY(LAND/BUILDINGS)
IE63	AN	282	IMP FLAG FACILITIES ACQUISITIONS EQUIPMENT
ISTE6	AN	283	IMP FLAG FACILITIES ACQUISITIONS TOTAL
IE7A1	AN	284	IMP FLAG OTHER USE DEBT SERVICE INTEREST
IE7A2	AN	285	IMP FLAG OTHER USE REDEMPTION
ISTE7	AN	286	IMP FLAG OTHER USE DEBT SERVICE SUBTOTAL
IE81	AN	287	IMP FLAG COMMUNITY SERVICE NONPROPERTY
IE82	AN	288	IMP FLAG COMMUNITY SERVICE PROPERTY
IE9A	AN	289	IMP FLAG DIRECT COST PROGRAM NONPUBLIC SCHOOL
IE9B	AN	290	IMP FLAG DIRECT COST PROGRAM ADULT EDUCATION
IE9C	AN	291	IMP FLAG DIRECT COST PROGRAM COMMUNITY COLLEGE
IE9D	AN	292	IMP FLAG DIRECT COST PROGRAM OTHER
IE91	AN	293	IMP FLAG DIRECT COST PROGRAM PROPERTY
ISTE9	AN	294	IMP FLAG DIRECT COST PROGRAM SUBTOTAL
ITE10	AN	295	IMP FLAG PROPERTY TOTAL
ITE11	AN	296	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	297	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE I
IX12D	AN	298	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE I CARRYOVER
IX12E	AN	299	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE V, PART A
IX12F	AN	300	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE V, PART A CARRYOVER
ITX12	AN	301	IMP FLAG TOTAL EXCLUSION FOR PL 100 297
INCE13	AN	302	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	303	IMP FLAG ADA (STATE AND NCES DEFINITION)
IA14A	AN	304	IMP FLAG ADA (STATE DEFINITION)
IA14B	AN	305	IMP FLAG ADA (NCES DEFINITION)
IPPE15	AN	306	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR08	AN	307	IMP FLAG TOTAL STUDENT MEMBERSHIP
IARRASTE1	AN	308	IMP FLAG INSTRUCTIONAL EXPENDITURES FROM ARRA FUNDS
IARRATE5	AN	309	IMP FLAG TOTAL CURRENT EXPENDITURES FROM ARRA FUNDS
IARRAE81Z	AN	310	IMP FLAG COMMUNITY SERVICE NONPROPERTY AND DIRECT COST PROGRAMS FROM ARRA FUNDS
IARRATE10	AN	311	IMP FLAG PROPERTY EXPENDITURES FROM ARRA FUNDS
IARRASTE6	AN	312	IMP FLAG SCHOOL CONSTRUCTION EXPENDITURES FROM ARRA FUNDS
IARRATLEIZ	AN	313	IMP FLAG EXPENDITURES FROM TITLE I RECEIVED UNDER ARRA
IARRASTE4	AN	314	IMP FLAG DIRECT PROGRAM SUPPORT EXPENDITURES FROM ARRA FUNDS

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 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 variable names 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 is in session during the school year. Students who reside in one state and attend public school in another state should be counted in the state where they reside. [**ADA, A14A,** and **A14B**.]

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

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

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

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, 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 under food services, even if they are run as an enterprise. [**E3B11, E3B12, E3B13, E3B14, E3B2, E3B16**, and subtotal **E3B1**. NOTE: **E3B1** does not include **E3B2**.]

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

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

expenditures from the American Recovery and Reinvestment Act (ARRA) funds: The Recovery and Reinvestment Act of 2009 (ARRA, PL 111-5) provided states with additional federal funds to support public education. These funds are allocated through existing programs such as Title I, Impact Aid, and Individuals with Disabilities Education Act (IDEA), and also directly through the State Fiscal Stabilization Fund. The following seven items for expenditures from ARRA funds are collected in NPEFS:

> **instruction expenditures from ARRA funds:** Total current expenditures for instruction from ARRA funds, including current expenditures for activities directly associated with the interaction between teachers and students, including teacher salaries and benefits, supplies (such as textbooks), and purchased instructional services. **[ARRASTE1]**

> **total current expenditures for public elementary-secondary education from ARRA funds:** Include expenditures for instruction, support services, and noninstruction, functions 1000 through 3200, that are made from ARRA funds. **[ARRATE5]**

> **total current expenditures for community services, adult education, and other programs outside of public elementary-secondary education from ARRA funds**: Expenditures from ARRA funds for the community services nonproperty item and direct cost programs subtotal, including Non-Public School

Programs (500), Adult/Continuing Education Programs (600), and Community Services Programs (800). **[ARRAE81Z]**

property expenditures from ARRA funds: Include all property expenditures from ARRA funds for Instruction (1000), Support Services (2000), Food Services (3100), and Enterprise Operations (3200). **[ARRATE10]**

school construction expenditures from ARRA funds: Include all school construction expenditures from ARRA funds reported under Facilities Acquisition and Construction Services. **[ARRASTE6]**

expenditures from the Title I funds received under ARRA: Expenditures from the Title I program received under ARRA. **[ARRATLEIZ]**

direct program support from ARRA funds: Expenditures from ARRA funds that are made by state governments for and on behalf of school districts. **[ARRASTE4]**

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

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

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

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

instruction: Current expenditures for activities directly associated with the interaction between teachers and students, including teacher salaries and benefits, supplies (such as textbooks), and purchased instructional services. [**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): The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

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

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

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 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 local education agencies in the state. Revenues include funds from local, intermediate, state, and federal sources.

salaries: One of six expenditure objects (100). It includes the gross salaries of permanent and temporary staff on the payroll of LEAs, including those substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. [**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: Include both direct funds from state governments and funds in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary. [**R3**]

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

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

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

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

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

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

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

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

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

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

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

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

Table C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction: Fiscal year 2009

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

[1] U.S. Postal Service state abbreviation codes.

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

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

Appendix D—Imputations and Edits List

Appendix D—Imputations and Edits List

The following is a state-by-state list of the imputations and edits in the fiscal year 2009 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 Edits 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
  TE25 totals E252, E253, E254, E255, E256, E257, E258 using TE11

ARKANSAS
  E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12
    using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
  E4E1 distribute by 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

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

DISTRICT OF COLUMBIA
E18 contains E12, E16 using TE11
E12 combined with E18
E16 combined with E18
E262 contains E222 using TE11
E222 combined with E262
E263 contains E223 using TE11
E223 combined with E263
E264 contains E224 using TE11
E224 combined with E264
E265 contains E225 using TE11
E225 combined with E265
E266 contains E226 using TE11
E226 combined with E266
E268 contains E228 using TE11
E228 combined with E268
E3A16 contains E3A12 using TE11
E3A12 combined with E3A16
E4A1 distribute by dest. E16
E4B1 distribute by dest. E237
E4C1 distribute by dest. E12
E61 contains E62, E63 using TE11
E62 combined with E61
E63 combined with E61
R1L contains R1N using TR
R1N combined with R1L

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

GEORGIA
E4C1 distribute by dest. E222
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 using TE11
  E61 combined with E62

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

LOUISIANA
  E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216,
    E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235,
    E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,
    E265, E266, E267, E268
  R1E contains R1N using TR
  R1N combined with R1E

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

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

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

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
  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
  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

TENNESSEE
    E15 contains E14 using TE11
    E14 combined with E15

TEXAS
    E4A1 distribute by dest. E16
    E4B1 distribute by dest. E217, E227, E237, E247, E267
    E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12
        using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
    E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216,
        E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235,
        E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,
        E265, E266, E267, E268

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

WASHINGTON
    E15 contains E14 using TE11
    E14 combined with E15

WEST VIRGINIA
 E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12
  using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
 E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216,
  E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235,
  E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,
  E265, E266, E267, E268
 E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257, E258, E3A2

AMERICAN SAMOA
 E264 contains E234 using TE11
 E234 combined with E264
 E268 contains E238, E248 using TE11
 E238 combined with E268
 E248 combined with 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
 E268 contains E238, E248 using TE11
 E238 combined with E268
 E248 combined with E268
 E4A1 distribute by dest. E16
 E7A1 impute based on (TE11-E7A1)

PUERTO RICO
 E11 contains E212, E213, E214, E215, E216 using TE11
 E212 combined with E11
 E213 combined with E11
 E214 combined with E11
 E215 combined with E11
 E216 combined with E11
 E12 contains E222, E223, E224, E225, E226 using TE11
 E222 combined with E12
 E223 combined with E12
 E224 combined with E12
 E225 combined with E12
 E226 combined with E12
 E232 contains E233, E234, E235, E238, E242, E245, E248 using TE11
 E233 combined with E232
 E234 combined with E232
 E235 combined with E232
 E238 combined with E232

E242 combined with E232
E245 combined with E232
E248 combined with E232
E253 contains E252, E254, E255, E256, E258 using TE11
E252 combined with E253
E254 combined with E253
E255 combined with E253
E256 combined with E253
E258 combined with E253
E3A16 contains E3A13, E3A14 using TE11
E3A13 combined with E3A16
E3A14 combined with E3A16
E61 impute based on (TE11-E61)

U.S. VIRGIN ISLANDS
E233 contains E253 using TE11
E253 combined with E233
E235 contains E255 using TE11
E255 combined with E235
E236 contains E256 using TE11
E256 combined with E236
E238 contains E258 using TE11
E258 combined with E238
E242 contains E252 using TE11
E252 combined with E242
E4B1 distribute by dest. E217, E227, E237, E247, E267
E61 contains E62, E63 using TE11
E62 combined with E61
E63 combined with E61
R1L contains R1D, R1I, R1J using TR
R1D combined with R1L
R1I combined with R1L
R1J combined with R1L

Appendix E—Fiscal Data Plan Questions

National Public Education Financial Survey
FY 2009 Fiscal Data Plan
12/4/2009

Direct Program Support / State Payments on Behalf

1. **In your state, do local education agencies receive Direct Program Support/State Payments on Behalf monies from the state?**

   ❍ Yes   (Please go to question 2.)

   ❍ No   (Please go to question 5.)

2. **Are these amounts reported in NPEFS?**

   ❍ Yes   (Please go to question 2a.)

   ❍ No   (Please go to question 3.)

   2a. If yes, where are these amounts reported in NPEFS? (Check all that apply.)

   ❑ Revenues

   ❑ Expenditures

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

   ❍ Provided as district-by-district data

   ❍ Provided as state totals data

   ❍ Provided only on data plan

   ❍ Amounts are not reported in F-33

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

   4a. Textbooks for Public School Students
      1. Non-Property $ _____
      2. Property Only $ _____

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

4c. Direct Program Support for Private School Students
    1. Non-Property $ _____

4d. Other Direct Program Support for Public School Students
    1. Non-Property $ _____
      If applicable, please specify program name(s) _____

    2. Property $ _____
      If applicable, please specify program name(s) _____

4e. Employee Benefits for Public School Employees
    1. Non-Property $ _____
    2. Property $ _____

4f. If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support: (Check all that apply.)

        ☐ Retirement
        ☐ Health Insurance
        ☐ Other (please specify) _____

Use of NCES Handbook

5. What version of the NCES handbook *Financial Accounting for Local and State School Systems* do you use while reporting data?

        ❍ 2009 Edition
        ❍ 2003 Edition
        ❍ Other (please specify) _____

NPEFS Average Daily Attendance

6. When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance?

    ❍ Yes (Please go to question 6a.)

    ❍ No

6a. If yes, what weight or adjustment do you use with these data when adding them into the state total ADA?

    _____

NPEFS Student Membership

7. **NCES often uses student membership from the CCD nonfiscal survey to calculate per pupil expenditures. When we use student membership data with the (ED Facts) NPEFS finance data, should we adjust the membership data to agree with finance data?**

    ❍ Yes (Please go to question 7a.)

    ❍ No

    7a. If yes, what adjustment should we make? (Check all that apply.)

    ☐ Exclude PK students
    ☐ Exclude charter school students by summing up membership on the F-33
    ☐ Other adjustment (please explain) _____

Appendix F—Fiscal Data Plan Responses

Appendix F—Data Plan Responses

Exhibit F-1. Data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2009

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

See notes at end of exhibit.

Appendix F—Data Plan Responses

Exhibit F-1. Data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2009—continued

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

— Not available.
† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal year 2009, Version 1b.

Appendix F—Data Plan Responses

Exhibit F-2. Data plan responses to questions 4.a.1 through 4.c.1, by state or jurisdiction: Fiscal year 2009

	Please provide the Total Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions)				
State or jurisdiction	Textbooks for Public School Students (Non-Property) Q.4.a.1	Textbooks for Public School Students (Property only) Q.4.a.2	Transportation for Public School Students (Non-Property) Q.4.b.1	Transportation for Public School Students (Property only) Q.4.b.2	Direct Program Support for Private School Students (Non-Property) Q.4.c.1
Alabama	†	†	†	†	†
Alaska	—	—	—	—	—
Arizona	†	†	†	†	†
Arkansas	$0	$0	$0	$0	$0
California	0	0	0	0	0
Colorado	†	†	†	†	†
Connecticut	—	—	—	—	24,797,556
Delaware	†	†	†	†	†
District of Columbia	—	—	—	—	—
Florida	0	0	0	0	0
Georgia	142,958,866	—	141,557,362	25,540,889	—
Hawaii	†	†	†	†	†
Idaho	—	—	—	—	—
Illinois	42,826,500	—	11,954,700	—	0
Indiana	0	0	0	0	0
Iowa	†	†	†	†	†
Kansas	†	†	†	†	†
Kentucky	100,000	—	—	—	—
Louisiana	0	0	0	0	32,332,591
Maine	—	—	—	—	—
Maryland	—	—	—	—	—
Massachusetts	0	0	0	0	0
Michigan	†	†	†	†	†
Minnesota	†	†	†	†	†
Mississippi	—	—	—	—	—
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	—	—	—	—	—
New Jersey	†	†	†	†	†
New Mexico	†	†	†	†	†
New York	306,455,292	—	2,692,717,677	—	960,776,942
North Carolina	†	†	†	†	†
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	—	—	—	—	—
Oregon	†	†	†	†	†
Pennsylvania	—	—	—	—	112,978,027
Rhode Island	—	—	—	—	—

See notes at end of exhibit.

Exhibit F-2. Data plan responses to questions 4.a.1 through 4.c.1, by state or jurisdiction: Fiscal year 2009—continued

State or jurisdiction	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)				
	Textbooks for Public School Students (Non-Property) Q.4.a.1	Textbooks for Public School Students (Property only) Q.4.a.2	Transportation for Public School Students (Non-Property) Q.4.b.1	Transportation for Public School Students (Property only) Q.4.b.2	Direct Program Support for Private School Students (Non-Property) Q.4.c.1
South Carolina	23,460,507	0	39,660,219	745,525	0
South Dakota	0	0	0	0	0
Tennessee	†	†	†	†	†
Texas	237,877,478	—	19,313,662	—	0
Utah	†	†		†	0
Vermont	—	—	—	—	—
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	—	—	—	—	—
Wisconsin	—	—	—	—	127,061,939
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	—	—	—	—	—
Commonwealth of the Northern Mariana Islands	—	—	—	—	—
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	—	—	6,792,710	—	1,170,897

— Not available.
† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal year 2009, Version 1b.

Appendix F—Data Plan Responses

Exhibit F-3. Data plan responses to questions 4.d.1 through 4.d.2, by state or jurisdiction: Fiscal year 2009

	Please provide the Total Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions)			
State or jurisdiction	Other Direct Program Support for Public School Students (Non-Property) Q.4.d.1	Program Name Q.4.d.1	Other Direct Program Support for Public School Students (Property) Q.4.d.2	Program Name Q.4.d.2
Alabama	†	†	†	†
Alaska	—	—	—	—
Arizona	†	†	†	†
Arkansas	$62,427,569	—	—	—
California	908,136,798	Some charter schools	$23,128,168	Some charter schools
Colorado	†	†	†	†
Connecticut	402,531,051	Child nutrition programs run by state agencies, state Technical High School programs, state Department of Correction programs, Regional Education Service Center	12,574,627	State Technical High School programs, Regional Education Service Center programs
Delaware	†	†	†	†
District of Columbia	—	—	—	—
Florida	348,969,263	Florida School for Deaf & Blind, Florida Virtual Academy, Florida Connections Academy, McKay Scholarships, and Corporate Scholarships	0	—
Georgia	24,977,532	State schools	—	—
Hawaii	†	†	†	†
Idaho	—	—	—	—
Illinois	59,259,600	Regional Office of Education Salaries, Regional Office of Education School Service, Agriculture, Illinois Economics, Illinois Government Internship, Department of Corrections & Juvenile Justice, Title II Math & Science Partnership	0	—
Indiana	0	—	0	—
Iowa	†	†	†	†
Kansas	†	†	†	†
Kentucky	—	—	—	—
Louisiana	82,109,129	—	0	—
Maine	—	—	—	—

See notes at end of exhibit

Appendix F—Data Plan Responses

Exhibit F-3. Data plan responses to questions 4.d.1 through 4.d.2, by state or jurisdiction: Fiscal year 2009—continued

	Please provide the Total Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions)			
State or jurisdiction	Other Direct Program Support for Public School Students (Non-Property) Q.4.d.1	Program Name Q.4.d.1	Other Direct Program Support for Public School Students (Property) Q.4.d.2	Program Name Q.4.d.2
Maryland	—	—	—	—
Massachusetts	0	—	0	—
Michigan	†	†	†	†
Minnesota	†	†	†	†
Mississippi	—	—	—	—
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	—	—	—	—
New Jersey	†	†	†	†
New Mexico	†	†	†	†
New York	459,006,246	—	—	Charter schools
North Carolina	†	†	†	†
North Dakota	†	†	†	†
Ohio	†	†	†	†
Oklahoma	155,906,200	Student Assessment, Vocational Programs, Commodities	—	—
Oregon	†	†	†	†
Pennsylvania	—	—	—	—
Rhode Island	—	—	—	—
South Carolina	1,530,219	Community education	8,980	Community education
South Dakota	8,652,458	Connecting schools	33,677	Connecting schools
Tennessee	†	†	†	†
Texas	0	—	0	—
Utah	†	†	†	†
Vermont	—	—	—	—
Virginia	†	†	†	†
Washington	†	†	†	†
West Virginia	86,379,419	Corrections, School for the Deaf & Blind, Regional Educational Service Agency, Multi-County Vocational Center	16,416,611	21st Century Tech-Tools for Schools
Wisconsin	41,121,975	State charter schools	—	—
Wyoming	†	†	†	†

See notes at end of exhibit

Appendix F—Data Plan Responses

Exhibit F-3. Data plan responses to questions 4.d.1 through 4.d.2, by state or jurisdiction: Fiscal year 2009—continued

	Please provide the Total Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions)			
State or jurisdiction	Other Direct Program Support for Public School Students (Non-Property) Q.4.d.1	Program Name Q.4.d.1	Other Direct Program Support for Public School Students (Property) Q.4.d.2	Program Name Q.4.d.2
Other jurisdictions				
American Samoa	†	†	†	†
Guam	—	—	—	—
Commonwealth of the Northern Mariana Islands	—	—	—	—
Puerto Rico	†	†	†	†
U.S. Virgin Islands	506,500	—	—	—

— Not available.
† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal year 2009, Version 1b.

Appendix F—Data Plan Responses

State or jurisdiction	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)				
	Employee Benefits for Public School Employees Q.4.e		If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support Q.4.f		
	Non-Property Q.4.e.1	Property Q.4.e.2	Retirement	Health Insurance	Other
Alabama	†	†	†	†	†
Alaska	$226,626,104	—	Yes	—	—
Arizona	†	†	†	†	†
Arkansas	43,792,048	—	Yes	Yes	Yes. Workers Compensation.
California	1,043,905,843	—	Yes	—	—
Colorado	†	†	†	†	†
Connecticut	647,215,866	—	Yes	Yes	—
Delaware	†	†	†	†	†
District of Columbia	—	—	—	—	—
Florida	0	$0	—	—	—
Georgia	131,242,690	—	Yes	Yes	—
Hawaii	†	†	†	†	†
Idaho	1,227,719	—	—	—	Yes. Unemployment insurance premiums to the Idaho Department of Labor on behalf of the school districts and charter schools.
Illinois	0	0	—	—	—
Indiana	715,804,738	0	Yes	Yes	—
Iowa	†	†	†	†	†
Kansas	†	†	†	†	†
Kentucky	—	—	Yes	Yes	Yes. Life insurance, voc. Education.
Louisiana	0	0	—	—	—
Maine	201,407,766	—	Yes	Yes	—
Maryland	621,769,420	—	Yes	—	—
Massachusetts	1,534,568,719	—	Yes	—	—
Michigan	†	†	†	†	†
Minnesota	†	†	†	†	†
Mississippi	—	—	—	—	—
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	23,108,000	—	Yes	—	—

See notes at end of exhibit.

Exhibit F-4. Data plan responses to questions 4.e through 4.f, by state or jurisdiction: Fiscal year 2009—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) | | | | |
| | Employee Benefits for Public School Employees Q.4.e | | If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support Q.4.f | | |
State or jurisdiction	Non-Property Q.4.e.1	Property Q.4.e.2	Retirement	Health Insurance	Other
New Jersey	†	†	†	†	†
New Mexico	†	†	†	†	†
New York	11,406,737,075	—	—	—	—
North Carolina	†	†	†	†	†
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	31,095,701	—	Yes	—	—
Oregon	†	†	†	†	†
Pennsylvania	—	—	—	—	—
Rhode Island	73,592,722	—	Yes	—	—
South Carolina	0	0	—	—	—
South Dakota	0	0	—	—	—
Tennessee	†	†	†	†	†
Texas	1,431,433,960	—	—	—	—
Utah	†	†	†	†	†
Vermont	35,849,097	—	Yes	—	—
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	209,228,092	—	Yes	—	—
Wisconsin	—	—	—	—	—
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	—	—	—	—	—
Commonwealth of the Northern Mariana Islands	—	—	—	—	—
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	26,253,179	—	Yes	Yes	Yes. Fica, unemployment, workmen's compensation.

— Not available.
† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal year 2009, Version 1b.

Appendix F—Data Plan Responses

Exhibit F-5. Data plan responses to question 5, by state or jurisdiction: Fiscal year 2009

State or jurisdiction	What version of the NCES handbook Financial Accounting for Local and State School Systems do you use while reporting data? Q.5
Alabama	2003 Edition
Alaska	2009 Edition
Arizona	2009 Edition
Arkansas	2009 Edition
California	2009 Edition
Colorado	2009 Edition
Connecticut	Other
Delaware	2003 Edition. Every time there is a change/update in policy, the state edit the data to address the change/update in policy.
District of Columbia	—
Florida	2009 Edition
Georgia	2009 Edition
Hawaii	2009 Edition
Idaho	2003 Edition
Illinois	2009 Edition
Indiana	2009 Edition
Iowa	2009 Edition
Kansas	2003 Edition
Kentucky	2009 Edition
Louisiana	2003 Edition
Maine	2009 Edition
Maryland	2003 Edition
Massachusetts	2009 Edition
Michigan	2009 Edition
Minnesota	2009 Edition
Mississippi	2009 Edition
Missouri	2003 Edition
Montana	2009 Edition
Nebraska	2003 Edition
Nevada	2003 Edition. Nevada will be incorporating the balance sheet updates July 1, 2010.
New Hampshire	2003 Edition. The New Hampshire Financial Accounting Handbook for LEAs was last updated in 1999. The state coordinator is however, using the current crosswalk on functions for revenues and expenditures. A major obstacle with updating the handbook is our handbook is tied to the Department of Revenues-Rules. It would require the state to change the rules to update the handbook.
New Jersey	2009 Edition
New Mexico	2009 Edition
New York	2009 Edition
North Carolina	2009 Edition
North Dakota	2003 Edition
Ohio	2009 Edition
Oklahoma	2009 Edition
Oregon	2009 Edition
Pennsylvania	2009 Edition
Rhode Island	2009 Edition

See notes at end of exhibit.

Appendix F—Data Plan Responses

Exhibit F-5. Data plan responses to question 5, by state or jurisdiction: Fiscal year 2009—continued

State or jurisdiction	What version of the NCES handbook Financial Accounting for Local and State School Systems do you use while reporting data? Q.5
South Carolina	2009 Edition
South Dakota	2009 Edition
Tennessee	2009 Edition
Texas	2009 Edition
Utah	2009 Edition
Vermont	2009 Edition
Virginia	2009 Edition
Washington	2009 Edition
West Virginia	2009 Edition
Wisconsin	2009 Edition
Wyoming	2009 Edition
Other jurisdictions	
American Samoa	2003 Edition
Guam	—
Commonwealth of the Northern Mariana Islands	—
Puerto Rico	2003 Edition
U.S. Virgin Islands	2009 Edition

— Not available.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal year 2009, Version 1b.

Appendix F—Data Plan Responses

Exhibit F-6. Data plan responses to questions 6 through 6.a, by state or jurisdiction: Fiscal year 2009

State or jurisdiction	When calculating Average Daily Attendance (ADA) on the NPEFS survey, do you include summer school attendance? Q.6	If yes, what weight or adjustment do you use with these data when adding them into the state total ADA? Q.6.a
Alabama	No	†
Alaska	No	†
Arizona	No	†
Arkansas	No	†
California	Yes	Summer school attendance is collected in hours, the sum of which is divided by 700 to arrive at summer school ADA.
Colorado	No	†
Connecticut	Yes	On a program by program basis, count the number of PK- 12 pupils in the program, multiply that by the number of days provided during the summer and then multiply that by the number of instructional minutes per day. Then divide the product by the number 180 and then divide that by the number 300 to come up with a full-time-equivalent (FTE) summer school value. School districts may have multiple programs offered during the summer. If a particular program provides instructional minutes during the day above 300 minutes, the district can only report for that program 300 minutes in the calculation. The FTE summer school values are summed statewide and factored into the ADA calculation.
Delaware	No	†
District of Columbia	—	—
Florida	Yes	Summer school attendance is adjusted by 40 percent.
Georgia	No	†
Hawaii	No	†
Idaho	No	†
Illinois	No	†
Indiana	Yes	Total student days in attendance for regular year plus total days in attendance for summer school divided by 180 days equals ADA.
Iowa	Yes	The total student days in attendance for summer school are included.
Kansas	Yes	It is a weighting based on total hours of instruction provided during summer school, compared total number of hours required for the regular school year (1,116).
Kentucky	No	†
Louisiana	No	†
Maine	No	†
Maryland	No	†
Massachusetts	Yes	Multiplied the number of students attending summer school by 20 percent since program is 72 days long (10.5 weeks).
Michigan	No	†
Minnesota	No	†
Mississippi	No	†

See notes at end of exhibit.

Appendix F—Data Plan Responses

Exhibit F-6. Data plan responses to questions 6 through 6.a, by state or jurisdiction: Fiscal year 2009—continued

State or jurisdiction	When calculating Average Daily Attendance (ADA) on the NPEFS survey, do you include summer school attendance? Q.6	If yes, what weight or adjustment do you use with these data when adding them into the state total ADA? Q.6.a
Missouri	Yes	Summer school ADA is equated to the regular term ADA by dividing summer school attendance hours by the required regular term hours of 1,044. Example: Student attends 1,044 hours in the regular term and 100 hours in the summer term. The total ADA is 1,044/1,044 + 100/1,044 = 1.0957.
Montana	No	†
Nebraska	Yes	Aggregate days attendance of summer school students are divided by the Average Days In Session from the regular school year.
Nevada	No	†
New Hampshire	No	†
New Jersey	No	†
New Mexico	No	†
New York	Yes	0.12
North Carolina	No	†
North Dakota	Yes	Attendance hours are converted to ADA based on credits offered.
Ohio	Yes	Ohio includes their total enrolled and attendance days in membership.
Oklahoma	No	†
Oregon	No	†
Pennsylvania	No	†
Rhode Island	No	†
South Carolina	No	†
South Dakota	No	†
Tennessee	No	†
Texas	No	†
Utah	No	†
Vermont	No	†
Virginia	Yes	Weighted by summer school days in session vs. regular school days in session.
Washington	No	†
West Virginia	No	†
Wisconsin	Yes	No adjustment. Summer ADA is added at same rate as regular-year ADA.
Wyoming	No	†
Other jurisdictions		
American Samoa	No	†
Guam	—	—
Commonwealth of the Northern Mariana Islands	—	—
Puerto Rico	No	†
U.S. Virgin Islands	No	†

— Not available.
† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal year 2009, Version 1b.

Appendix F—Data Plan Responses

Exhibit F-7. Data plan responses to questions 7 through 7.a, by state or jurisdiction: Fiscal year 2009

| State or jurisdiction | When we use student membership data with the (ED Facts) NPEFS finance data, should we adjust the membership data to agree with finance data? Q.7 | If yes, what adjustment should we make? Q.7.a | | |
		Exclude PK students	Exclude charter school students	Other adjustment
Alabama	Yes	Yes	—	—
Alaska	Yes	—	—	Yes. The state operated school is excluded from the membership data on the F-33.
Arizona	No	†	†	†
Arkansas	No	†	†	†
California	No	†	†	†
Colorado	No	†	†	†
Connecticut	No	†	†	†
Delaware	No	†	†	†
District of Columbia	—	—	—	—
Florida	No	†	†	†
Georgia	No	†	†	†
Hawaii	Yes	—	—	Yes. One of the confusing things about the educational fiscal surveys is that some use average daily attendance numbers to calculate per pupil expenditures and some use enrollment numbers. This creates a problem because readers are often confused as to why the per pupil expenditures are different between different reports.
Idaho	No	†	†	†
Illinois	Yes	Yes	Yes	—
Indiana	No	†	†	†
Iowa	No	†	†	†
Kansas	No	†	†	†
Kentucky	Yes	Yes	—	—
Louisiana	No	†	†	†
Maine	Yes	—	—	Yes. EdFacts student data includes students attending private schools for which no financial data is available. EdFacts also includes Corrections schools again, for which no finance data is available.
Maryland	Yes	—	—	Yes. Exclude SEED School Enrollment (80 students). The revenue and expenditures for this school are not in the NPEFS finance data.
Massachusetts	No	†	†	†
Michigan	No	†	†	†
Minnesota	No	†	†	†
Mississippi	No	†	†	†

See notes at end of exhibit.

Exhibit F-7. Data plan responses to questions 7 through 7.a, by state or jurisdiction: Fiscal year 2009—continued

| State or jurisdiction | When we use student membership data with the (ED Facts) NPEFS finance data, should we adjust the membership data to agree with finance data? Q.7 | If yes, what adjustment should we make? Q.7.a | | |
		Exclude PK students	Exclude charter school students	Other adjustment
Missouri	No	†	†	†
Montana	No	†	†	†
Nebraska	No	†	†	†
Nevada	No	†	†	†
New Hampshire	No	†	†	†
New Jersey	—	—	—	Yes. The membership number New Jersey uses is a snapshot in time so it does not account for kids transferring in and out of the New Jersey School system after the 10/15 count. The number New Jersey uses on NPEFS is actually the ADA, which is much lower than any enrollment count anyway since it adjusts down for absences.
New Mexico	No	†	†	†
New York	No	†	†	†
North Carolina	No	†	†	†
North Dakota	No	†	†	†
Ohio	Yes	Yes	—	Yes. Ohio's CCD non fiscal data comprises a snapshot of headcount enrollment on October 1st, whereas the revenue and expenditure data comprise the entire year. There is no universal adjustment that will align these two measures as they comprise two different universes. Internally, Ohio uses yearend FTE to calculate per pupil expenditure.
Oklahoma	No	†	†	†
Oregon	No	†	†	†
Pennsylvania	No	†	†	†
Rhode Island	No	†	†	†
South Carolina	Yes	—	Yes	—
South Dakota	No	†	†	†
Tennessee	No	†	†	†
Texas	No	†	†	†
Utah	Yes	Yes	—	—

See notes at end of exhibit.

Exhibit F-7. Data plan responses to questions 7 through 7.a, by state or jurisdiction: Fiscal year 2009—continued

State or jurisdiction	When we use student membership data with the (ED Facts) NPEFS finance data, should we adjust the membership data to agree with finance data? Q.7	If yes, what adjustment should we make? Q.7.a		
		Exclude PK students	Exclude charter school students	Other adjustment
Vermont	No	†	†	†
Virginia	No	†	†	†
Washington	Yes	Yes	—	—
West Virginia	No	†	†	†
Wisconsin	No	†	†	Wisconsin uses the NPEFS definition of ADA: The aggregate number of days of attendance at a given school during a given reporting period divided by the number of days in session during the period. The EdFacts number for Wisconsin is public school enrollment. As these two numbers represent two very different data pieces, no adjustments can make them comparable. The state believes the ADA is the data piece to use with our finance data.
Wyoming	Yes	Yes	—	Yes. Average daily attendance or average daily membership is the most appropriate denominator for per pupil expenditures versus enrollment. This is due in part to situations were a student is primarily enrolled in one school, but concurrently attends another school.
Other jurisdictions				
American Samoa	Yes	Yes	—	—
Guam	—	—	—	—
Commonwealth of the Northern Mariana Islands	—	—	—	—
Puerto Rico	No	†	†	†
U.S. Virgin Islands	No	†	†	†

— Not available.
† Not applicable.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal year 2009, Version 1b.

Appendix G—Value Distribution and Field Frequencies

Table G-1.   Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2009

Variable	Description	Total	Number Flags R	A	I	T	Percent Flags R	A	I	T
IR1A	FLAG LOCAL REV PROPERTY TAX	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1B	FLAG LOCAL REV NON PROPERTY TAX	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1C	FLAG LOCAL REV LOC GOVT PROP TAX	56	54	2	0	0	96.4	3.6	0.0	0.0
IR1D	FLAG LOCAL REV LOC GOVT NON PROP TAX	56	53	3	0	0	94.6	5.4	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	56	0	0	0	100.0	0.0	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	55	1	0	0	98.2	1.8	0.0	0.0
IR1J	FLAG LOCAL REV FOOD SERVICE	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1K	FLAG LOCAL REV STUDENT ACTIVITIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1L	FLAG LOCAL REV OTHER REVS	56	53	3	0	0	94.6	5.4	0.0	0.0
IR1M	FLAG LOCAL REV TEXTBOOK REVS	56	56	0	0	0	100.0	0.0	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	56	0	0	0	100.0	0.0	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	34	22	0	0	60.7	39.3	0.0	0.0
IE13	FLAG INSTR EXP PURCHASED SERVICES	56	39	17	0	0	69.6	30.4	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	52	4	0	0	92.9	7.1	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	31	0	0	25	55.4	0.0	0.0	44.6
IE11A	FLAG INSTR EXP REGULAR PROGRAM SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE11B	FLAG INSTR EXP SPECIAL EDUCATION SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE11C	FLAG INSTR EXP VOCATIONAL SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE11D	FLAG INSTR EXP OTHER PROGRAMS SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE2	FLAG INSTR EXP TEXTBOOKS	56	56	0	0	0	100.0	0.0	0.0	0.0
IE212	FLAG SUP EXP SALARY STUDENTS	56	40	16	0	0	71.4	28.6	0.0	0.0
IE213	FLAG SUP EXP SALARY INST STAFF	56	40	16	0	0	71.4	28.6	0.0	0.0
IE214	FLAG SUP EXP SALARY GEN ADMIN	56	40	16	0	0	71.4	28.6	0.0	0.0
IE215	FLAG SUP EXP SALARY SCH ADMIN	56	40	16	0	0	71.4	28.6	0.0	0.0
IE216	FLAG SUP EXP SALARY OPER & MAIN	56	40	16	0	0	71.4	28.6	0.0	0.0
IE217	FLAG SUP EXP SALARY STUDENT TRANSP	56	40	16	0	0	71.4	28.6	0.0	0.0
IE218	FLAG SUP EXP SALARY OTHER SERVICES	56	41	15	0	0	73.2	26.8	0.0	0.0
ITE21	FLAG SUP EXP SALARY SUBTOTAL	56	39	0	0	17	69.6	0.0	0.0	30.4
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	37	19	0	0	66.1	33.9	0.0	0.0
IE227	FLAG SUP EXP EMP BENE PUPIL TRANSP	56	38	18	0	0	67.9	32.1	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	33	0	0	23	58.9	0.0	0.0	41.1
IE232	FLAG SUP EXP PURCH SV STUDENTS	56	40	16	0	0	71.4	28.6	0.0	0.0
IE233	FLAG SUP EXP PURCH SV INST STAFF	56	39	17	0	0	69.6	30.4	0.0	0.0
IE234	FLAG SUP EXP PURCH SV GEN ADMIN	56	39	17	0	0	69.6	30.4	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 2009—Continued

Variable	Description	Total	Number Flags R	A	I	T	Percent Flags R	A	I	T
IE235	FLAG SUP EXP PURCH SV SCH ADMIN	56	39	17	0	0	69.6	30.4	0.0	0.0
IE236	FLAG SUP EXP PURCH SV OPER & MAIN	56	40	16	0	0	71.4	28.6	0.0	0.0
IE237	FLAG SUP EXP PURCH SV PUPIL TRANSP	56	40	16	0	0	71.4	28.6	0.0	0.0
IE238	FLAG SUP EXP PURCH SV OTHER SERV	56	37	19	0	0	66.1	33.9	0.0	0.0
ITE23	FLAG SUP EXP PURCH SV SUBTOTAL	56	36	0	0	20	64.3	0.0	0.0	35.7
IE242	FLAG SUP EXP SUPPLIES STUDENTS	56	39	17	0	0	69.6	30.4	0.0	0.0
IE243	FLAG SUP EXP SUPPLIES INST STAFF	56	41	15	0	0	73.2	26.8	0.0	0.0
IE244	FLAG SUP EXP SUPPLIES GEN ADMIN	56	41	15	0	0	73.2	26.8	0.0	0.0
IE245	FLAG SUP EXP SUPPLIES SCH ADMIN	56	40	16	0	0	71.4	28.6	0.0	0.0
IE246	FLAG SUP EXP SUPPLIES OPER & MAIN	56	41	15	0	0	73.2	26.8	0.0	0.0
IE247	FLAG SUP EXP SUPPLIES PUPIL TRANSP	56	40	16	0	0	71.4	28.6	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	37	0	0	19	66.1	0.0	0.0	33.9
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	49	7	0	0	87.5	12.5	0.0	0.0
IE254	FLAG SUP EXP PROPERTY GEN ADMIN	56	50	6	0	0	89.3	10.7	0.0	0.0
IE255	FLAG SUP EXP PROPERTY SCH ADMIN	56	49	7	0	0	87.5	12.5	0.0	0.0
IE256	FLAG SUP EXP PROPERTY OPER & MAIN	56	49	7	0	0	87.5	12.5	0.0	0.0
IE257	FLAG SUP EXP PROPERTY PUPIL TRANSP	56	51	5	0	0	91.1	8.9	0.0	0.0
IE258	FLAG SUP EXP PROPERTY OTHER SERV	56	49	7	0	0	87.5	12.5	0.0	0.0
ITE25	FLAG SUP EXP PROPERTY SUBTOTAL	56	50	0	0	6	89.3	0.0	0.0	10.7
IE262	FLAG SUP EXP OTHER INST STUDENTS	56	40	16	0	0	71.4	28.6	0.0	0.0
IE263	FLAG SUP EXP OTHER INST STAFF	56	40	16	0	0	71.4	28.6	0.0	0.0
IE264	FLAG SUP EXP OTHER GEN ADMIN	56	39	17	0	0	69.6	30.4	0.0	0.0
IE265	FLAG SUP EXP OTHER SCH ADMIN	56	40	16	0	0	71.4	28.6	0.0	0.0
IE266	FLAG SUP EXP OTHER OPER & MAIN	56	40	16	0	0	71.4	28.6	0.0	0.0
IE267	FLAG SUP EXP OTHER PUPIL TRANSP	56	40	16	0	0	71.4	28.6	0.0	0.0
IE268	FLAG SUP EXP OTHER OTHER SERV	56	38	18	0	0	67.9	32.1	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	34	0	0	22	60.7	0.0	0.0	39.3
ISTE23	FLAG SUP EXP SUBTOTAL INST STAFF	56	34	0	0	22	60.7	0.0	0.0	39.3
ISTE24	FLAG SUP EXP SUBTOTAL GEN ADMIN	56	37	0	0	19	66.1	0.0	0.0	33.9
ISTE25	FLAG SUP EXP SUBTOTAL SCH ADMIN	56	35	0	0	21	62.5	0.0	0.0	37.5
ISTE26	FLAG SUP EXP SUBTOTAL OPER & MAIN	56	37	0	0	19	66.1	0.0	0.0	33.9
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	33	0	0	23	58.9	0.0	0.0	41.1
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	49	7	0	0	87.5	12.5	0.0	0.0
IE3A13	FLAG NONINST SERV FOOD SERV PURCH	56	55	1	0	0	98.2	1.8	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	53	3	0	0	94.6	5.4	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	56	0	0	0	100.0	0.0	0.0	0.0
IE3B12	FLAG NONINSTR SERV ENTERPRS EMP BENE	56	56	0	0	0	100.0	0.0	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	56	0	0	0	100.0	0.0	0.0	0.0
IE3B2	FLAG NON INSTR SERV ENTERPRISE PROP	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B16	FLAG NON INSTR SERV ENTERPRISE OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B1	FLAG NON INSTR SERV 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	52	4	0	0	92.9	7.1	0.0	0.0
IE4A2	FLAG DIRECT PROG SUP TEXTBOOKS (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4B1	FLAG DIRECT PROG SUP TRANSPORT	56	51	5	0	0	91.1	8.9	0.0	0.0
IE4B2	FLAG DIRECT PROG SUP TRNSPRT (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4C1	FLAG DIRECT PROG SUP EMP BENE	56	43	13	0	0	76.8	23.2	0.0	0.0

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-1.   Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2009—Continued

Variable	Description	Total	Number Flags R	A	I	T	Percent Flags R	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	40	16	0	0	71.4	28.6	0.0	0.0
IE4E2	FLAG DIRECT PROG SUP OTHER (PROPERTY)	56	52	4	0	0	92.9	7.1	0.0	0.0
ISTE4	FLAG DIRECT PROG SUP SUBTOTAL	56	33	0	0	23	58.9	0.0	0.0	41.1
ITE5	FLAG CURRENT EXPENDITURES	56	37	0	0	19	66.1	0.0	0.0	33.9
IE61	FLAG FACILITIES AQUIS NONPROPERTY	56	47	8	1	0	83.9	14.3	1.8	0.0
IE62	FLAG FACILITIES AQUIS PROP (LAND/BLDS)	56	46	10	0	0	82.1	17.9	0.0	0.0
IE63	FLAG FACILITIES AQUIS EQUIPMENT	56	49	7	0	0	87.5	12.5	0.0	0.0
ISTE6	FLAG FACILITIES AQUIS TOTAL	56	55	0	0	1	98.2	0.0	0.0	1.8
IE7A1	FLAG OTHER USE DEBT SERVICE INTEREST	56	55	0	1	0	98.2	0.0	1.8	0.0
IE7A2	FLAG OTHER USE REDEMPTION	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE7	FLAG OTHER USE DEBT SERV SUBTOTAL	56	55	0	0	1	98.2	0.0	0.0	1.8
IE81	FLAG COMM SERV NONPROPERTY	56	52	2	2	0	92.9	3.6	3.6	0.0
IE82	FLAG COMM SERV PROPERTY	56	52	2	2	0	92.9	3.6	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	44	0	0	12	78.6	0.0	0.0	21.4
ITE11	FLAG TOTAL EXPENDITURES FOR EDUCATION	56	36	0	0	20	64.3	0.0	0.0	35.7
IX12C	FLAG EXCLUS FOR PL 100 297 TITLE I	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12D	FLAG EXCLUS FOR PL 100 297 TITLE I CO	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12E	FLAG EXCLUS FOR PL 100 297 TITLE V PART A	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12F	FLAG EXCLUS FOR PL 100 297 TITLE V PART A CO	56	56	0	0	0	100.0	0.0	0.0	0.0
ITX12	FLAG TOTAL EXCLUS FOR PL 100 297	56	53	0	0	3	94.6	0.0	0.0	5.4
INCE13	FLAG NET CURRENT EXPENDITURES	56	36	0	0	20	64.3	0.0	0.0	35.7
IADA	FLAG ADA (STATE AND NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IA14A	FLAG ADA (STATE DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IA14B	FLAG ADA (NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IPPE15	FLAG PER PUPIL EXPENDITURES	56	51	0	0	5	91.1	0.0	0.0	8.9
IMEMBR08	FLAG TOTAL STUDENT	56	51	5	0	0	91.1	8.9	0.0	0.0
IARRASTE1	FLAG INSTRUCTIONAL EXP FROM ARRA	56	55	1	0	0	98.2	1.8	0.0	0.0
IARRATE5	FLAG TOTAL CURRENT EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRAE81Z	FLAG COMM SERV NONPROPERTY FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRATE10	FLAG PROPERTY EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRASTE6	FLAG SCHOOL CONSTRUCTION EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRATLEIZ	FLAG EXP FROM TITLE I UNDER ARRA	56	51	5	0	0	91.1	8.9	0.0	0.0
IARRASTE4	FLAG DIRECT PROG SUP EXP FROM ARRA	56	55	1	0	0	98.2	1.8	0.0	0.0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Finance Survey (NPEFS)," Fiscal year 2009, Version 1b.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2009

Variable	Description	Number	Missing	Not applicable	Suppressed	Minimum	Maximum	Mean
R1A	LOCAL REV PROPERTY TAX	40	0	16	0	$1,298,216	$19,519,789,748	$4,195,647,403
R1B	LOCAL REV NON PROPERTY TAX	31	0	25	0	42,145	2,253,178,604	345,439,339
R1C	LOCAL REV LOC GOVT PROP TAX	23	0	33	0	168,400	8,815,469,382	1,651,997,749
R1D	LOCAL REV LOC GOVT NON PROP TAX	22	0	34	0	335,697	3,324,776,391	456,155,197
R1E	LOCAL REV INDIVID TUITION	56	0	0	0	0	114,308,962	15,971,416
R1F	LOCAL REV TUITION FR LEA'S	56	0	0	0	0	1,745,164,259	115,056,359
R1G	LOCAL REV TRANSPORT FEES INDIVID	56	0	0	0	0	21,910,215	1,744,081
R1H	LOCAL REV TRANSPORT FEES LEA'S	56	0	0	0	0	204,584,108	6,489,569
R1I	LOCAL REV EARNINGS ON INVESTMT	56	0	0	0	0	740,707,049	70,923,380
R1J	LOCAL REV FOOD SERVICE	56	0	0	0	0	659,550,016	126,241,178
R1K	LOCAL REV STUDENT ACTIVITIES	56	0	0	0	0	597,407,694	69,097,727
R1L	LOCAL REV OTHER REVS	56	0	0	0	0	2,680,531,436	276,061,097
R1M	LOCAL REV TEXTBOOK REVS	56	0	0	0	0	100,343,093	3,792,228
R1N	LOCAL REV SUMMER SCHOOL	56	0	0	0	0	21,403,573	1,961,699
STR1	LOCAL REV SUBTOTAL	56	0	0	0	208,565	26,703,202,874	4,611,612,060
R2	INTERMED REVENUES	56	0	0	0	0	288,013,790	24,925,154
R3	STATE REVENUES	53	0	3	0	11,281,974	40,605,912,598	5,264,796,442
R4A	FED REV DIRECT GRANTS	56	0	0	0	0	412,582,827	60,213,964
R4B	FED REV THRU STATE	56	0	0	0	1,531,250	8,528,137,643	935,445,250
R4C	FED REV THRU INTERMED AGENCIES	56	0	0	0	0	93,965,924	9,079,673
R4D	FED REV OTHER SOURCES	56	0	0	0	0	228,462,125	29,828,214
STR4	FED REV SUBTOTAL	56	0	0	0	30,710,725	9,185,270,153	1,034,567,101
R5	REV FR OTHER SOURCES	56	0	0	0	0	8,605,025,483	738,879,247
TR	TOTAL REVENUE FROM ALL SOURCES	56	0	0	0	65,537,843	70,687,012,125	10,653,858,090
E11	INSTR EXP SALARIES	56	0	0	0	19,840,774	24,365,951,573	3,830,767,761
E12	INSTR EXP EMP BENEFITS	56	0	0	0	3,160,676	9,072,740,319	1,273,139,639
E13	INSTR EXP PURCHASED SERVICES	56	0	0	0	773,892	1,860,387,391	228,934,920
E14	INSTR EXP TUITION	56	0	0	0	0	795,996,382	80,215,350
E15	INSTR EXP TUITION TO OTHER LEA'S	56	0	0	0	0	1,916,572,091	127,309,574
E16	INSTR EXP SUPPLIES	56	0	0	0	130,107	1,630,929,519	241,063,464
E17	INSTR EXP PROPERTY	56	0	0	0	0	165,745,514	38,093,306
E18	INSTR EXP OTHER	56	0	0	0	0	221,635,490	26,738,505
STE1	INSTR EXP SUBTOTAL	56	0	0	0	28,625,347	35,942,431,696	5,680,859,638
E11A	INSTR EXP REGULAR PROGRAM SALARIES	53	3	0	0	12,581,990	17,953,660,327	2,472,189,691
E11B	INSTR EXP SPECIAL EDUCATION SALARIES	53	3	0	0	3,407,686	5,155,484,000	572,685,271
E11C	INSTR EXP VOCATIONAL SALARIES	50	6	0	0	353,251	822,982,000	105,595,918
E11D	INSTR EXP OTHER PROGRAMS SALARIES	51	5	0	0	368,160	818,092,805	142,158,869
E2	INSTR EXP TEXTBOOKS	47	9	0	0	2,446,968	487,491,829	62,681,329
E212	SUP EXP SALARY STUDENTS	56	0	0	0	857,140	2,116,373,146	344,013,538
E213	SUP EXP SALARY INST STAFF	56	0	0	0	1,258,643	2,298,776,020	268,938,943
E214	SUP EXP SALARY GEN ADMIN	56	0	0	0	362,437	411,826,058	79,657,517
E215	SUP EXP SALARY SCH ADMIN	56	0	0	0	3,042,885	2,824,039,341	369,290,061
E216	SUP EXP SALARY OPER & MAIN	56	0	0	0	953,465	2,359,728,262	324,402,320
E217	SUP EXP SALARY STUDENT TRANSP	56	0	0	0	0	621,275,567	135,611,311
E218	SUP EXP SALARY OTHER SERVICES	56	0	0	0	1,243,823	1,404,595,912	146,185,447
TE21	SUP EXP SALARY SUBTOTAL	56	0	0	0	9,760,687	11,856,152,429	1,668,099,138
E222	SUP EXP EMP BENE STUDENTS	56	0	0	0	130,563	655,428,664	110,235,353
E223	SUP EXP EMP BENE INST STAFF	56	0	0	0	201,687	704,435,700	85,038,433
E224	SUP EXP EMP BENE GEN ADMIN	56	0	0	0	43,261	236,079,204	31,334,791
E225	SUP EXP EMP BENE SCH ADMIN	56	0	0	0	460,858	934,154,683	118,333,802
E226	SUP EXP EMP BENE OPER & MAIN	56	0	0	0	129,511	954,684,623	123,308,707
E227	SUP EXP EMP BENE PUPIL TRANS	56	0	0	0	0	237,131,741	52,406,022
E228	SUP EXP EMP BENE OTHER SERV	56	0	0	0	110,564	535,172,318	56,596,284
TE22	SUP EXP EMP BENE SUBTOTAL	56	0	0	0	1,510,284	4,127,685,636	577,253,393
E232	SUP EXP PURCH SV STUDENTS	56	0	0	0	203,300	260,527,238	44,383,289
E233	SUP EXP PURCH SV INST STAFF	56	0	0	0	8,447	759,635,420	59,382,944
E234	SUP EXP PURCH SV GEN ADMIN	56	0	0	0	114,668	332,872,915	57,989,353
E235	SUP EXP PURCH SV SCH ADMIN	56	0	0	0	237,349	179,974,771	17,089,504
E236	SUP EXP PURCH SV OPER & MAIN	56	0	0	0	524,405	1,423,852,175	238,477,696
E237	SUP EXP PURCH SV PUPIL TRANSP	56	0	0	0	2,637	1,730,443,389	162,778,050
E238	SUP EXP PURCH SV OTHER SERV	56	0	0	0	92,772	503,710,778	71,588,770
TE23	SUP EXP PURCH SV SUBTOTAL	56	0	0	0	2,280,522	4,130,104,313	651,689,606

See notes at end of table.

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2009—Continued

Variable	Description	Number	Missing	Not applicable	Suppressed	Minimum	Maximum	Mean
E242	SUP EXP SUPPLIES STUDENTS	56	0	0	0	163,159	62,340,547	9,728,180
E243	SUP EXP SUPPLIES INST STAFF	56	0	0	0	35,531	206,301,527	32,795,457
E244	SUP EXP SUPPLIES GEN ADMIN	56	0	0	0	24,969	19,042,071	4,153,792
E245	SUP EXP SUPPLIES SCH ADMIN	56	0	0	0	45,543	70,173,115	7,879,636
E246	SUP EXP SUPPLIES OPER & MAIN	56	0	0	0	246,389	1,756,937,483	216,859,471
E247	SUP EXP SUPPLIES PUPIL TRANSP	56	0	0	0	0	165,413,742	35,430,861
E248	SUP EXP SUPPLIES OTHER SERV	56	0	0	0	22,924	111,068,748	16,140,148
TE24	SUP EXP SUPPLIES SUBTOTAL	56	0	0	0	880,999	2,352,684,106	322,987,545
E252	SUP EXP PROPERTY STUDENTS	56	0	0	0	45,660	43,081,401	2,175,920
E253	SUP EXP PROPERTY INST STAFF	56	0	0	0	0	139,421,794	12,917,718
E254	SUP EXP PROPERTY GEN ADMIN	56	0	0	0	0	9,355,916	1,523,622
E255	SUP EXP PROPERTY SCH ADMIN	56	0	0	0	38,959	5,452,543	1,383,827
E256	SUP EXP PROPERTY OPER & MAIN	56	0	0	0	32,199	244,540,025	21,787,642
E257	SUP EXP PROPERTY PUPIL TRANSP	56	0	0	0	0	115,743,605	24,127,608
E258	SUP EXP PROPERTY OTHER SERV	56	0	0	0	0	56,436,256	11,423,610
TE25	SUP EXP PROPERTY SUBTOTAL	56	0	0	0	661,176	429,028,544	75,339,948
E262	SUP EXP OTHER STUDENTS	56	0	0	0	0	141,101,527	6,074,869
E263	SUP EXP OTHER INST STAFF	56	0	0	0	0	40,963,837	3,943,127
E264	SUP EXP OTHER GEN ADMIN	56	0	0	0	0	82,497,568	11,529,468
E265	SUP EXP OTHER SCH ADMIN	56	0	0	0	0	34,449,847	2,191,244
E266	SUP EXP OTHER OPER & MAIN	56	0	0	0	0	148,093,161	8,213,952
E267	SUP EXP OTHER PUPIL TRANSP	56	0	0	0	0	74,163,491	3,025,044
E268	SUP EXP OTHER OTHER SERV	56	0	0	0	0	213,341,267	20,279,354
TE26	SUP EXP OTHER SUBTOTAL	56	0	0	0	0	333,712,900	55,257,059
STE22	SUP EXP SUBTOTAL STUDENTS	56	0	0	0	1,799,328	3,067,162,753	514,435,231
STE23	SUP EXP SUBTOTAL INST STAFF	56	0	0	0	3,371,783	3,928,376,857	450,098,904
STE24	SUP EXP SUBTOTAL GEN ADMIN	56	0	0	0	927,542	976,876,078	184,664,920
STE25	SUP EXP SUBTOTAL SCH ADMIN	56	0	0	0	4,911,868	4,010,199,733	514,784,247
STE26	SUP EXP SUBTOTAL OPER & MAIN	56	0	0	0	2,630,725	6,150,391,481	911,262,147
STE27	SUP EXP SUBTOTAL PUPIL TRANSP	56	0	0	0	1,010,824	2,568,077,316	389,251,287
STE28	SUP EXP SUBTOTAL OTHER SERV	56	0	0	0	1,493,240	2,552,075,950	310,790,004
STE2T	SUP EXP TOTAL SUPPORT SERVICES	56	0	0	0	17,540,362	21,753,530,425	3,275,286,740
E3A11	NONINST SERV FOOD SERV SALARIES	56	0	0	0	279,627	764,859,382	119,416,676
E3A12	NONINST SERV FOOD SERV EMP BENE	56	0	0	0	90,892	311,523,217	42,619,524
E3A13	NONINST SERV FOOD SERV PURCH SERV	56	0	0	0	0	202,719,676	33,010,976
E3A14	NONINST SERV FOOD SERV SUPPLIES	56	0	0	0	15,636	1,081,647,005	161,278,017
E3A2	NONINSTR SERV FOOD SERV PROPERTY	56	0	0	0	0	27,887,647	4,759,068
E3A16	NONINSTR SERV FOOD SERV OTHER	56	0	0	0	0	30,522,161	3,993,428
E3A1	NONINSTR SERV FOOD SERV SUBTOTAL	56	0	0	0	487,508	2,236,785,533	360,318,623
E3B11	NONINSTR SERV ENTERPRISE SALARIES	56	0	0	0	0	80,855,814	6,089,418
E3B12	NONINSTR SERV ENTERPRISE EMP BENE	56	0	0	0	0	34,732,942	1,639,414
E3B13	NONINSTR SERV ENTERPRISE PURCH SERV	56	0	0	0	0	84,001,367	4,674,388
E3B14	NONINSTR SERV ENTERPRISE SUPPLIES	56	0	0	0	0	112,485,414	6,531,694
E3B2	NONINSTR SERV ENTERPRISE PROPERTY	56	0	0	0	0	15,477,108	659,230
E3B16	NONINSTR SERV ENTERPRISE OTHER	56	0	0	0	0	121,115,608	3,722,547
E3B1	NONINSTR SERV ENTERPRISE SUBTOTAL	56	0	0	0	0	260,899,831	22,657,461
STE3	NONINSTR SERV TOTAL	56	0	0	0	6,067,651	2,384,967,198	382,976,084
E4A1	DIRECT PROG SUP TEXTBOOKS	56	0	0	0	0	0	0
E4A2	DIRECT PROG SUP TEXTBOOKS 9 PROP	56	0	0	0	0	0	0
E4B1	DIRECT PROG SUP TRANSPORT	56	0	0	0	0	0	0
E4B2	DIRECT PROG SUP TRANSPORT (PROP)	56	0	0	0	0	0	0
E4C1	DIRECT PROG SUP EMP BENE	56	0	0	0	0	0	0
E4C2	DIRECT PROG SUP EMP BENE (PROP)	56	0	0	0	0	0	0
E4D	DIRECT PROG SUP PRIV SCH STUDENT	56	0	0	0	0	168,183,914	6,225,489
E4E1	DIRECT PROG SUP OTHER	56	0	0	0	0	0	0
E4E2	DIRECT PROG SUP OTHER (PROPERTY)	56	0	0	0	0	0	0
STE4	DIRECT PROG SUP SUBTOTAL	56	0	0	0	0	0	0
TE5	CURRENT EXPENDITURES	56	0	0	0	62,786,561	60,080,929,319	9,339,122,462
E61	FACILITIES AQUIS NONPROPERTY	56	0	0	0	0	8,152,745,903	931,475,800
E62	FACILITIES AQUIS PROP (LAND & BLDS)	56	0	0	0	0	722,148,919	82,806,534
E63	FACILITIES AQUI PROP (EQUIPMENT)	56	0	0	0	0	647,708,619	49,854,841
STE6	FACILITIES AQUIS NONPROP & PROP TOTAL	56	0	0	0	215,352	8,904,437,510	1,064,137,175

See notes at end of table.

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2009—Continued

Variable	Description	Number	Missing	Not applicable	Suppressed	Minimum	Maximum	Mean
E7A1	OTHER USE DEBT SERVICE INTEREST	56	0	0	0	0	2,695,608,451	304,654,558
E7A2	OTHER USE DEBT SERV REDEMPTION	56	0	0	0	0	3,588,627,771	448,969,754
STE7	OTHER USE DEBT SERV SUBTOTAL	56	0	0	0	0	4,689,758,549	753,624,312
E81	COMM SERV NONPROPERTY	56	0	0	0	0	488,677,912	60,798,140
E82	COMM SERV PROPERTY	56	0	0	0	0	12,794,485	762,516
E9A	DIRECT COST PROG NONPUB SCH	56	0	0	0	0	440,504,297	21,939,066
E9B	DIRECT COST PROG ADULT ED	56	0	0	0	0	746,376,315	39,366,976
E9C	DIRECT COST PROG COMM COLLEGE	56	0	0	0	0	32,838,820	594,690
E9D	DIRECT COST PROG OTHER	56	0	0	0	0	1,230,034,008	24,128,291
E91	DIRECT COST PROG PROPERTY	56	0	0	0	0	14,010,278	898,095
STE9	DIRECT COST PROG SUBTOTAL	56	0	0	0	0	1,964,356,100	86,029,023
TE10	PROPERTY TOTAL	56	0	0	0	1,187,685	1,140,411,045	253,173,538
TE11	TOTAL EXPENDITURES FOR EDUCATION	56	0	0	0	64,189,598	70,160,845,509	10,670,598,963
X12C	EXCLUS FOR PL 100 297 TITLE I	56	0	0	0	3,360,456	1,620,080,439	225,645,124
X12D	EXCLUS FOR PL 100 297 TITLE I CARRYOVER	56	0	0	0	0	267,066,740	31,695,448
X12E	EXCLUS FOR PL 100 297 TITLE V	56	0	0	0	0	43,113,683	2,144,402
X12F	EXCLUS FOR PL 100 297 TITLE V PART A CARRYOVER	56	0	0	0	0	5,073,625	425,459
TX12	TOTAL EXCLUS FOR PL 100 297	56	0	0	0	8,833,320	2,423,825,859	478,718,762
NCE13	NET CURRENT EXPENDITURES	56	0	0	0	53,953,241	57,657,103,460	8,860,403,700
PPE15	PER PUPIL EXPENDITURES	56	0	0	0	3,808	18,916	10,641
ARRASTE1	INSTRUCTIONAL EXP FROM ARRA	50	0	5	1	0	584,849,510	58,156,008
ARRATE5	TOTAL CURRENT EXP FROM ARRA	51	0	5	0	0	998,629,512	84,458,639
ARRAE81Z	COMM SERV NONPROPERTY FROM ARRA	45	0	11	0	0	1,657,097	82,359
ARRATE10	PROPERTY EXP FROM ARRA	48	0	8	0	0	7,454,641	529,925
ARRASTE6	SCHOOL CONSTRUCTION EXP FROM ARRA	47	0	9	0	0	2,896,449	193,091
ARRATLEIZ	EXP FROM TITLE I UNDER ARRA	49	0	7	0	0	18,535,013	1,168,201
ARRASTE4	DIRECT PROG SUP EXP FROM ARRA	45	0	11	0	0	17,540	390
ADA	ADA (STATE AND NCES DEFINITION)	56	0	0	0	9,815	6,365,278	834,288
A14A	ADA (STATE DEFINITION)	31	0	25	0	28,521	6,365,278	1,095,456
A14B	ADA (NCES DEFINITION)	25	0	31	0	9,815	1,680,772	510,441
MEMBR08	STUDENT MEMBERSHIP	54	2	0	0	10,913	6,322,528	921,589

NOTE: "Suppressed" indicates that data were suppressed due to the data item not meeting NCES data quality standards.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Finance Survey (NPEFS)," Fiscal year 2009, 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 2009 (FY 09). 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 chart of accounts for local education agencies (LEAs) does not include a separate code for revenue for tuition, fees, and charges paid by students to attend summer school.
- Decrease in Instruction and Support Services supplies is due to significant reductions to both state and local revenues that resulted in decreased expenditures.
- All Title V expenditures in FY 09 are reported as carryover.

Alaska

Fiscal Year: July 1–June 30
Notes:
- Alaska resubmitted expenditures data for the 1b data file.
- The large increase for Support Services Students—Salaries is accounted for by the increase in expenditures in three school districts: Matanuska Susitna, Anchorage, and Mt. Edgecombe.

Arizona

Fiscal Year: July 1–June 30
Notes:
- Arizona resubmitted revenues and expenditures data for the 1b data file.

Arkansas

Fiscal Year: July 1–June 30
Notes:
- Decrease in Tuition to Other LEAs within the state is accounted for by an edit to data collection for the three largest school districts. In FY 08, the amounts for these school districts were double counted because those school districts were reporting magnet school expenditures when these expenditures were already being reported by the Little Rock County Schools. Little Rock County Schools is the designated Magnet Center for magnet schools. The FY 09 data are reported correctly.

California

Fiscal Year: July 1–June 30
Notes:
- Amounts reported by charter schools represent those charter schools that elect to report in a summarized format known as the alternative form which lacks expenditure detail by function compared to the Standardized Account Code

Structure which provides expenditure detail by function. These amounts are reported as Direct Program Support—Other.
- California LEAs do not collect tuition from students to attend summer school.

Colorado
Fiscal Year: July 1–June 30
Notes:
- Certificates of Participation used to fund the unfunded liability in the employee pension plan inflated amounts for employee benefits in several functions in FY 08. The FY 09 data are reported correctly.

Connecticut
Fiscal Year: July 1–June 30
Notes:
- Connecticut does not collect data from local school districts for the District Activities item.

Delaware
Fiscal Year: July 1–June 30

District of Columbia
Fiscal Year: July 1–June 30

Florida
Fiscal Year: July 1–June 30
Notes:
- Other Direct Program Support expenditures include amounts for Florida School for Deaf and Blind, Florida Virtual School, Florida Virtual Academy, Florida Connections Academy, McKay Scholarships, and corporate scholarships.

Georgia
Fiscal Year: July 1–June 30
Notes:
- Amounts for Other Sources of Revenue represent a decrease in bond issuance.
- A correction was made this year to local pension allocations by function.

Hawaii
Fiscal Year: July 1–June 30
Notes:
- Hawaii resubmitted revenues and expenditures data for the 1b data file.
- Amounts for Federal Source Revenue Through the State reported in this function are Title I grants, United States Department of Agriculture (USDA) food service funds, and American Recovery and Reinvestment Act (ARRA) grants.
- Instruction, purchased services expenditure increase, and encumbrances are for the Edison Learning Company.

- Decrease in Support Services Students—Purchased Services is from Department of Education (DOE) accumulating salary savings in the prior year and then using the funds to pay for purchased services and accelerated rent payments.

Idaho

Fiscal Year: July 1–June 30

Illinois

Fiscal Year: July 1–June 30
Notes:
- Increase in Federal Source Revenue through the state is due to the inclusion of $1 billion in ARRA revenues.

Indiana

Fiscal Year: July 1–June 30
Notes:
- The chart of accounts has changed to quantify benefits. Amounts previous to FY 09 were estimates.
- School corporations received summer school reimbursement from the state.
- Local Property Tax disbursements were delayed in FY 08 due to reassessments. Schools began receiving these delayed disbursements during FY 09.

Iowa

Fiscal Year: July 1–June 30
Notes:
- Iowa resubmitted average daily attendance (ADA) data for the 1b data file.
- The large increase in Federal Revenues Through the State is due to ARRA funding. Also, ARRA State Fiscal Stabilization dollars were used for state aid and instructional support that previously would have been state revenues. Iowa had a 10 percent across-the-board cut in 2010 that also impacted state revenues.

Kansas

Fiscal Year: July 1–June 30
Notes:
- Kansas resubmitted revenues and expenditures data for the 1b data file.
- Increase in Other Sources of Revenue is due to new bond issuance.

Kentucky

Fiscal Year: July 1–June 30
Notes:
- Decrease in Instruction and Property is due to the expiration of a classroom based technology grant.
- Increase in Support Services Other—Purchased Services is from a new grant issued to one large school district.

Appendix H—State Notes

Louisiana
> **Fiscal Year:** July 1–June 30

Maine
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - The state of Maine curtailed funds available to school units via state subsidy by $27 million.

Maryland
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - Maryland financial reporting policies do not distinguish grant Title I expenditures in terms of obligated funds in current year versus funds obligated in the prior fiscal years that were available and used within the current year. Funds are available for a 27 month period. Maryland is unable to report carryover funds.
> - The increased amount for Other Source of Revenue is due to bond issuance for construction projects.

Massachusetts
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - Massachusetts resubmitted expenditures data for the 1b data file.
> - Massachusetts does not collect textbook revenues.
> - Increase in Federal Source Revenue Through the State is due to ARRA grant.
> - Employee benefits large decreases across the board are due to changes in the allocation method from fixed percentages to reporting benefits paid as a percent of salary.
> - Increase in Food Services is due to the increase in contracting out of food services.

Michigan
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - Increase in Federal Source Revenue Through the State is due to ARRA grant.

Minnesota
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - Minnesota resubmitted expenditures data for the 1b data file.
> - School district boards were given authority by the state to issue bonds without voter approval for funding actuarial liabilities to pay post-employment benefits. Districts were required to expense the proceeds into the operating fund. The expensing of these bonds inflated the amount of benefits paid by school district. This is a one-time expense.

Mississippi
Fiscal Year: July 1–June 30
Notes:
- Mississippi does not collect textbook revenues.

Missouri
Fiscal Year: July 1–June 30

Montana
Fiscal Year: July 1–June 30

Nebraska
Fiscal Year: September 1–August 31
Notes:
- Nebraska students are not charged for textbooks.
- Decrease in Federal Source Revenue Through the State and Federal Revenue Direct is because school districts reported receiving less Title I funds, IDEA enrollment poverty funds, Medicaid Administrative Funds, Impact Aid, and the Assessment and Reporting Management System Grant. ARRA funds were not allocated to school districts until the summer of 2009.

Nevada
Fiscal Year: July 1–June 30
Notes:
- Increase in Federal Revenue is due to ARRA grants.

New Hampshire
Fiscal Year: July 1–June 30
Notes:
- Enrollment has steadily been declining for a number of years resulting in lower Average Daily Attendance numbers.

New Jersey
Fiscal Year: July 1–June 30
Notes:
- New Jersey resubmitted revenues and expenditures data for the 1b data file.

New Mexico
Fiscal Year: July 1–June 30
Notes:
- Increase in State Source Revenue is due to the increase in revenues for insurance recoveries throughout the state and the increase in prior year refunds/state refund money to districts.
- New Mexico is an equalized state. The department of education does not expend money for tuition or tuition to other LEAs within the state.

Appendix H—State Notes

<u>New York</u>
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - New York resubmitted expenditures data for the 1b data file.
> - Increase in Support Services General Administration is due to a decrease in New York City's judgments and claims by $38 million.

<u>North Carolina</u>
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - North Carolina resubmitted expenditures data for the 1b data file.

<u>North Dakota</u>
> **Fiscal Year:** July 1–June 30

<u>Ohio</u>
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - Ohio resubmitted revenues and expenditures data for the 1b data file.
> - Increase in Other Sources of Revenue is due to three districts' sales of current year tax anticipation notes, bond sales, and premiums on bonds and notes.

<u>Oklahoma</u>
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - Increase in Local Source Revenue—Other Local Government Units Nonproperty Tax is due to collection for Maps for Kids and the 1 percent sales tax.

<u>Oregon</u>
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - Increase in Other Sources of Revenue is due to bond sales.

<u>Pennsylvania</u>
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - Two Charter schools reported zero equipment for FY 09 and nearly $14 million in FY 08.

<u>Rhode Island</u>
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - FY 09 is the first phase of a two year phase in moving districts to a New Uniform Chart-of-Accounts. Various revenue/expenditure shifts are expected for FY 10 as well.

Appendix H—State Notes

South Carolina
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - Decrease in State Source Revenue is due to increased state budget cuts.

South Dakota
> **Fiscal Year:** July 1–June 30

Tennessee
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - Tennessee resubmitted expenditures data for the 1b data file.
> - Grants-in-Aid Direct from the Federal Government includes Safe Schools for Healthy Students.

Texas
> **Fiscal Year:** September 1–August 31
> **Notes:**
> - Change in Other Revenue From Local Sources is because school districts received insurance proceeds due to hurricane damage. The state formula for state funding has changed.
> - Districts classified large Support Services, Operations and Maintenance expenditures from hurricanes to Extraordinary Items in accordance with GASB 34.

Utah
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - Decrease in Other Sources of Revenue is due to decreased bond issuance and poor financial markets.
> - Increase in Federal Revenues is due to ARRA grants.

Vermont
> **Fiscal Year:** July 1–June 30
> **Notes:**
> - Because of the equalization formula, Local Property Tax Revenue is state tax revenue by statute.
> - Decrease in Local Source Revenue—Summer School is because summer school sessions were cut from two sessions to one session.
> - A large number of Vermont LEAs are union districts that assessed members a tuition. Because of a change in statute, that revenue now goes directly to the union districts.

Appendix H—State Notes

<u>Virginia</u>
Fiscal Year: July 1–June 30
Notes:
- ARRA funds contributed to the increase in Federal Revenues. Specifically SFSF, Title I, and IDEA funds.

<u>Washington</u>
Fiscal Year: July 1–June 30
Notes:
- Washington resubmitted expenditures data for the 1b data file.

<u>West Virginia</u>
Fiscal Year: July 1–June 30
Notes:
- West Virginia resubmitted expenditures data for the 1b data file.
- Grants have been reclassified from this account to Federal Source Revenue through the state.
- Increase in Other Sources of Revenue is due to bond issuance.

<u>Wisconsin</u>
Fiscal Year: July 1–June 30
Notes:
- Increase in Other Local Government Units—Property Tax is due to Tax Incremental Financing (TIF) closeouts.
- Increase in Federal Source Revenue Through the State is due to ARRA State Stabilization grants.
- Change for Federal Source Revenue Through Intermediate Agencies is due to the change in coding Medicaid as federal revenue.

<u>Wyoming</u>
Fiscal Year: July 1–June 30
Notes:
- Assessed valuations increased in Wyoming causing revenues from Local Property Tax to exceed the districts' entitlement amount. These monies are remitted back to the state.

<u>American Samoa</u>
Fiscal Year: October 1–September 30
Notes:
- American Samoa resubmitted revenues and expenditures data for the 1b data file.
- ARRA funds contributed to the increase in Grant-in-Aid from Federal Government Through the State.

Appendix H—State Notes

<u>Guam</u>
       Fiscal Year: October 1–September 30

<u>Commonwealth of the Northern Mariana Islands</u>
       Fiscal Year: October 1–September 30
       Notes:
- Change in reporting is due to a new accounting system that reclassified accounts from Federal Revenue Through the State to Federal Revenue direct.

<u>Puerto Rico</u>
       Fiscal Year: July 1–June 30
       Notes:
- Increase in Federal Source Revenue Through the State is due to the increase in authorization for many federal grants.
- Amounts for Support Services School Administration are aggregated with Other Support Services. Puerto Rico Department of Edcuation account system does not disaggregate the amount for this category of expenditure.

<u>U.S. Virgin Islands</u>
       Fiscal Year: October 1–September 30
       Notes:
- Several Food Services establishments were closed resulting in decreased food services costs.

Appendix I—Survey Form

Appendix I—Survey Form

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

THE NATIONAL PUBLIC EDUCATION
FINANCIAL SURVEY

Fiscal Year 2009

NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NUMBER (Include area code, extension)
NCES-Test User 2		

RETURN COMPLETED FORM TO:

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

CERTIFICATION: I hereby certify that to the best of my knowledge and belief, the data reported in sections I-XV, below, constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public 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

SECTION 1

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

I. REVENUE FROM LOCAL SOURCES (1000)	Current Amount	Flag
a. Property Tax (1110)		
b. Non-property Tax (1120-1190)		
c. Other Local Government Units-Property Tax (1210)		
d. Other Local Government Units-Non-Property Tax (1220-1290)		
e. Tuition from Individuals (1310)		
f. Tuition from other LEAs within the State (1321)		
g. Transportation Fees from Individuals (1410)		
h. Transportation Fees from other LEAs within the State (1421)		
i. Earnings on Investments (1500-1540; not 1532)		
j. Food Services (excluding federal reimbursements) (1600-1650)		
k. District Activities (1700-1790)		
l. Other Revenue From Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421,1940)		
m. Textbook Revenues (1940)		
n. Summer School Revenues (not 1650)		
LOCAL SOURCES OF REVENUE SUBTOTAL (1000) [Sum a-e, g, i-n.]		

II. REVENUE FROM INTERMEDIATE SOURCES (2000)		

III. REVENUE FROM STATE SOURCES (3000)		

IV. REVENUE FROM FEDERAL SOURCES (4000)		
a. Grants-in-Aid Direct from the Federal Government (4100,4300)		
b. Grants-in-Aid from the Federal Government through the State (4200,4500)		
c. Grants-in-Aid from the Federal Government through other Intermediate Agencies (4700)		
d. Other Revenue from Federal Sources (4800,4900)		
FEDERAL SOURCE OF REVENUE SUBTOTAL (4000) [Sum a-d]		

V. OTHER SOURCES OF REVENUE (5000, 6000)		

TOTAL REVENUE		

Appendix I—Survey Form

SECTION 2

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

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

INSTRUCTION, continued (1000)

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

SECTION 3A

II. SUPPORT SERVICES (2000)

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

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

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

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

Appendix I—Survey Form

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

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

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

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

Appendix I—Survey Form

III. OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

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

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

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

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

Appendix I—Survey Form

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

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

Debt Service (5100)		
1. Interest (832)		
2. Redemption of Principal (831)		
OTHER USES SUBTOTAL (5000)		

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

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

X. PROPERTY (700)		

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

SECTION 7

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

XIII. NET CURRENT EXPENDITURES as defined by the Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297). [Subtract Total Exclusions from Current Expenditures.]		

XIV. AVERAGE DAILY ATTENDANCE (ADA)

A. ADA as defined by state law		
B. ADA as defined by NCES		

XV. STATE PER PUPIL EXPENDITURE

XVI. American Recovery and Reinvestment Act of 2009 (ARRA)

A. Current expenditures for public elementary-secondary instruction (function 1000, objects 100-600, 810, 890).		
B. Total current expenditures for public elementary-secondary education (functions 1000, 2000, 3100, 3200, objects 100-600, 810, 890).		
C. Current expenditures for community services, adult education and other programs outside of public elementary-secondary education (programs 500, 600, 800).		
D. Property expenditures (functions 1000-3200, object 700).		
E. School construction expenditures (function 4000, all objects).		
F. Expenditures for the Title I and Title V, Part A reported under Section XII. Exclusions from Current Expenditures for State per Pupil Expenditures programs that were included in the data items above.		
G. Direct Program Support		