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NCES 2008-312

Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2004–05 (Fiscal Year 2005)

Revised File Version 1b



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January 2008

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I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2004–05 (Fiscal Year 2005), 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 2004–05, fiscal year 2005 (FY 05). It contains a brief description of the data collection along with information required to understand and access the data file. The NPEFS data collection is conducted by NCES, a branch of the Institute of Education Sciences in the U.S. Department of Education, and the Governments Division of the U.S. Census Bureau. NCES is authorized to collect these data by Congress through the National Education Statistics Act of 1995, section 404(a), 20 U.S.C. 9003(a).

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

Data for the NPEFS are collected from state education agencies (SEAs) in the 50 states, the District of Columbia, Puerto Rico, and four other jurisdictions (American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands). The data file is organized by state or jurisdiction and contains revenue data by source and expenditure data by function and object.¹ The data file also contains average daily attendance data as well as total student membership data from the 2004–05 CCD State Nonfiscal Survey of Public Elementary/Secondary Education.

II. User's Guide

The FY 05 NPEFS data file contains 56 records (one for each SEA from which data are collected), and each record contains 300 fields (4 record identification fields, 148 data fields, and 148 imputation flag fields). The record layout is provided in appendix A.

The remaining appendixes provide the following information:

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

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.

File versions

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

NCES releases a final file (Version 1a) after a publication using the data has been released. (NCES standards require that an NCES publication using the data be released before the data are considered final.) If NCES receives revised data from states or discovers errors in the final data file, a revised file (Version 1b) is released. FY 05 NPEFS revised data (Version 1b) contains data revisions from Arizona, the District of Columbia, New York, North Carolina, and North Dakota.

File names

The names of the FY 05 releases are as follows:

- Stfis051b.xls (Microsoft Excel file)
- Stfis051b.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, “05” stands for FY 05, “1” indicates that the file is ready for release by NCES, and “b” indicates this is the revised version of the final file by NCES.

A. Survey Methodology

The NPEFS consists of data collected from SEAs in the 50 states, the District of Columbia, Puerto Rico, and four other jurisdictions (American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands). SEAs compile these data from reports submitted by local education agencies (LEAs) that operate public schools. SEAs may examine and edit these reports. SEAs also include data for any state-run schools, such as special education programs or prison schools serving inmates under the age of 20. NCES and SEAs work cooperatively to ensure comparability between the data items requested and reported.

Missing and nonapplicable data

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

² 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.”

Average daily attendance data and student membership counts

Average daily attendance (ADA) data are collected in the NPEFS as required under Title I of the Elementary and Secondary Education Act of 1965 (as amended by Title I of the Improving America's Schools Act of 1994). Under this law, states report ADA data in accordance with state law; however, NCEs provides a definition for states to use in the absence of state law. Per pupil expenditures (calculated by dividing net current expenditures by average daily attendance) are used to allocate Title I and other program funds to states and school districts. Since some states use their own ADA definitions and others use the NCEs definition, ADA data in the NPEFS data file are not comparable across states. Student membership data from the 2004–05 CCD State Nonfiscal Survey of Public Elementary/Secondary Education are included in the data file as a more comparable student count. The variable Student Membership (MEMBR04) is the count of students enrolled on or about October 1, 2004.

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: 2003 Edition* (National Forum on Education Statistics, Core Finance Data Task Force 2003). NCEs reviews and validates the protocols of states that do not use this crosswalk software to convert their state reports to federal standards. Crosswalk software was provided for Alabama, California, Georgia, Illinois, Maine, Massachusetts, Mississippi, Montana, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Oregon, Pennsylvania, South Carolina, and South Dakota in the FY 05 collection.

NCEs edit checks

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

B. Imputations and Adjustments

NCEs introduced the practice of imputing and adjusting data to correct for missing or misreported data beginning with the data collection for school year 1989–90 (FY 90). Imputations and adjustments are performed to correct for item nonresponse only and are limited to the 50 states and the District of Columbia.³ The process consists of several steps, which vary according to the nature of the missing or misreported data. A state-by-state list of items affected by imputations and adjustments is presented in appendix D.

³ There are two exceptions: Adjustments for direct support expenditures (for and on behalf of school districts) are performed on data from the Northern Mariana Islands, and adjustments for food services expenditures are performed on data from Puerto Rico.

Imputations

Imputations correct cases in which a value is not reported at all, indicating that subtotals for the item are underreported. An imputation by NCES assigns a value to the missing item, and the subtotals containing this item are increased by the amount of the imputation. The same method is used for imputing revenues and expenditures. Revenues are imputed using total revenues, and expenditures are imputed using total expenditures. Imputed data are coded as “I” in the data flag section of the file.

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

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

Adjustments

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

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

⁴ States reporting an item “strictly by the definition” are those states reporting values greater than zero for each of the items involved in the imputation, and none of whose values are affected by another “contains” or “combined with” adjustment, as described later in the text.

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

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

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

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

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

The method of adjustment is as follows: (1) calculate the ratios of each missing item and the items containing the missing values to Total Expenditures for Education (TE11) for all states reporting these items strictly by the definition; (2) calculate the average of each of these ratios; (3) calculate the ratio of each average ratio to the sum of the average ratios; and (4) multiply the reported subtotal by the ratios calculated in step 3 to determine the share for each item.

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

total of all items in the “destination” list and then distributes the direct state support expenditures to each item proportionately.

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

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

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

Data adjustments resulting from direct support distributions are not indicated in the data flag section of the file. These distributions are performed after all other imputations and adjustments have been performed.

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

Prekindergarten count imputations

Student membership data are collected by grade in the CCD State Nonfiscal Survey of Public Elementary/Secondary Education; however, only the total student membership data for grades prekindergarten through grade 12 (plus ungraded) are included in the NPEFS data file. Since some states do not report data on prekindergarten students, prekindergarten student counts are imputed for these states and added to the total student count. In school year 2004–05 (FY 05), the prekindergarten student count for California is imputed. The total student membership for California is flagged as “T” in the data flag file.

Data flags

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

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

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

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:*
 - 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.

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

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 05 data plan questionnaire appears in appendix E, and the responses (by state or jurisdiction) appear in appendix F. The fiscal data plan responses are presented as reported by SEAs with minimal editing by NCES. The responses to the data plan are not included on the data file.

E. State Notes

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

References

National Forum on Education Statistics, Core Finance Data Task Force. (2003). *Financial Accounting for Local and State School Systems: 2003 Edition* (NCES 2004-318). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved October 29, 2007, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>.

Appendix A—Record Layout and Description of Data Elements

Appendix A—Record Layout and Description of Data Elements

The tab-delimited file (Stfis051b.txt) has the following layout and description:

56 physical records, 1 per observation – 300 fields in the file.

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

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

Variable name	Data type	Data element order	Description
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2005)
FIPS	AN	2	FEDERAL INFORMATION PROCESSING STANDARDS (FIPS)
STABR	AN	3	POSTAL STATE ABBREVIATION CODES
STNAME	AN	4	NAME OF THE STATE OR TERRITORY
R1A	N	5	LOCAL REVENUES PROPERTY TAX
R1B	N	6	LOCAL REVENUES NONPROPERTY TAX
R1C	N	7	LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
R1D	N	8	LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
R1E	N	9	LOCAL REVENUES INDIVIDUAL TUITION
R1F	N	10	LOCAL REVENUES TUITION FROM LEAS
R1G	N	11	LOCAL REVENUES TRANSPORTATION FEES FROM INDIVIDUAL
R1H	N	12	LOCAL REVENUES TRANSPORTATION FEES FROM LEAS
R1I	N	13	LOCAL REVENUES EARNINGS ON INVESTMENTS
R1J	N	14	LOCAL REVENUES FOOD SERVICE
R1K	N	15	LOCAL REVENUES STUDENT ACTIVITIES
R1L	N	16	LOCAL REVENUES OTHER REVENUES
R1M	N	17	LOCAL REVENUES TEXTBOOK REVENUES
R1N	N	18	LOCAL REVENUES SUMMER SCHOOL
STR1	N	19	LOCAL REVENUES SUBTOTAL
R2	N	20	INTERMEDIATE REVENUES
R3	N	21	STATE REVENUES
R4A	N	22	FEDERAL REVENUES DIRECT GRANTS
R4B	N	23	FEDERAL REVENUES THRU STATE
R4C	N	24	FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
R4D	N	25	FEDERAL REVENUES OTHER SOURCES
STR4	N	26	FEDERAL REVENUES SUBTOTAL
R5	N	27	REVENUES FROM OTHER SOURCES
TR	N	28	TOTAL REVENUES FROM ALL SOURCES
E11	N	29	INSTRUCTIONAL EXPENDITURES SALARIES
E12	N	30	INSTRUCTIONAL EXPENDITURES EMPLOYEE BENEFITS
E13	N	31	INSTRUCTIONAL EXPENDITURES PURCHASED SERVICES
E14	N	32	INSTRUCTIONAL EXPENDITURES TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
E15	N	33	INSTRUCTIONAL EXPENDITURES TUITION TO OTHER LEAS IN-STATE
E16	N	34	INSTRUCTIONAL EXPENDITURES SUPPLIES
E17	N	35	INSTRUCTIONAL EXPENDITURES PROPERTY
E18	N	36	INSTRUCTIONAL EXPENDITURES OTHER
STE1	N	37	INSTRUCTIONAL EXPENDITURES SUBTOTAL
E11A	N	38	TEACHER SALARIES REGULAR PROGRAMS
E11B	N	39	TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
E11C	N	40	TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
E11D	N	41	TEACHER SALARIES OTHER EDUCATION PROGRAMS
E2	N	42	INSTRUCTIONAL EXPENDITURES TEXTBOOKS
E212	N	43	SUPPORT EXPENDITURES SALARIES STUDENT SUPPORT SERVICES
E213	N	44	SUPPORT EXPENDITURES SALARIES INSTRUCTIONAL STAFF SUPPORT
E214	N	45	SUPPORT EXPENDITURES SALARIES GENERAL ADMINISTRATION
E215	N	46	SUPPORT EXPENDITURES SALARIES SCHOOL ADMINISTRATION
E216	N	47	SUPPORT EXPENDITURES SALARIES OPERATION & MAINTENANCE
E217	N	48	SUPPORT EXPENDITURES SALARIES PUPIL TRANSPORTATION
E218	N	49	SUPPORT EXPENDITURES SALARIES OTHER SERVICES
TE21	N	50	SUPPORT EXPENDITURES SALARIES SUBTOTAL

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
E222	N	51	SUPPORT EXPENDITURES EMPLOYEE BENEFITS STUDENT SUPPORT SERVICES
E223	N	52	SUPPORT EXPENDITURES EMPLOYEE BENEFITS INSTRUCTIONAL STAFF SUPPORT
E224	N	53	SUPPORT EXPENDITURES EMPLOYEE BENEFITS GENERAL ADMINISTRATION
E225	N	54	SUPPORT EXPENDITURES EMPLOYEE BENEFITS SCHOOL ADMINISTRATION
E226	N	55	SUPPORT EXPENDITURES EMPLOYEE BENEFITS OPERATION & MAINTENANCE
E227	N	56	SUPPORT EXPENDITURES EMPLOYEE BENEFITS PUPIL TRANSPORTATION
E228	N	57	SUPPORT EXPENDITURES EMPLOYEE BENEFITS OTHER SERVICES
TE22	N	58	SUPPORT EXPENDITURES EMPLOYEE BENEFITS SUBTOTAL
E232	N	59	SUPPORT EXPENDITURES PURCHASED SERVICES STUDENT SUPPORT SERVICES
E233	N	60	SUPPORT EXPENDITURES PURCHASED SERVICES INSTRUCTIONAL STAFF SUPPORT
E234	N	61	SUPPORT EXPENDITURES PURCHASED SERVICES GENERAL ADMINISTRATION
E235	N	62	SUPPORT EXPENDITURES PURCHASED SERVICES SCHOOL ADMINISTRATION
E236	N	63	SUPPORT EXPENDITURES PURCHASED SERVICES OPERATION & MAINTENANCE
E237	N	64	SUPPORT EXPENDITURES PURCHASED SERVICES PUPIL TRANSPORTATION
E238	N	65	SUPPORT EXPENDITURES PURCHASED SERVICES OTHER SERVICES
TE23	N	66	SUPPORT EXPENDITURES PURCHASED SERVICES SUBTOTAL
E242	N	67	SUPPORT EXPENDITURES SUPPLIES STUDENT SUPPORT SERVICES
E243	N	68	SUPPORT EXPENDITURES SUPPLIES INSTRUCTIONAL STAFF SUPPORT
E244	N	69	SUPPORT EXPENDITURES SUPPLIES GENERAL ADMINISTRATION
E245	N	70	SUPPORT EXPENDITURES SUPPLIES SCHOOL ADMINISTRATION
E246	N	71	SUPPORT EXPENDITURES SUPPLIES OPERATION & MAINTENANCE
E247	N	72	SUPPORT EXPENDITURES SUPPLIES PUPIL TRANSPORTATION
E248	N	73	SUPPORT EXPENDITURES SUPPLIES OTHER SERVICES
TE24	N	74	SUPPORT EXPENDITURES SUPPLIES SUBTOTAL
E252	N	75	SUPPORT EXPENDITURES PROPERTY STUDENT SUPPORT SERVICES
E253	N	76	SUPPORT EXPENDITURES PROPERTY INSTRUCTIONAL STAFF SUPPORT
E254	N	77	SUPPORT EXPENDITURES PROPERTY GENERAL ADMINISTRATION
E255	N	78	SUPPORT EXPENDITURES PROPERTY SCHOOL ADMINISTRATION
E256	N	79	SUPPORT EXPENDITURES PROPERTY OPERATION & MAINTENANCE
E257	N	80	SUPPORT EXPENDITURES PROPERTY PUPIL TRANSPORTATION
E258	N	81	SUPPORT EXPENDITURES PROPERTY OTHER SERVICES
TE25	N	82	SUPPORT EXPENDITURES PROPERTY SUBTOTAL
E262	N	83	SUPPORT EXPENDITURES OTHER STUDENT SUPPORT SERVICES
E263	N	84	SUPPORT EXPENDITURES OTHER INSTRUCTIONAL STAFF SUPPORT
E264	N	85	SUPPORT EXPENDITURES OTHER GENERAL ADMINISTRATION
E265	N	86	SUPPORT EXPENDITURES OTHER SCHOOL ADMINISTRATION
E266	N	87	SUPPORT EXPENDITURES OTHER OPERATION & MAINTENANCE
E267	N	88	SUPPORT EXPENDITURES OTHER PUPIL TRANSPORTATION
E268	N	89	SUPPORT EXPENDITURES OTHER 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
MEMBR04	N	152	TOTAL STUDENT MEMBERSHIP
IR1A	AN	153	IMP FLAG LOCAL REVENUES PROPERTY TAX
IR1B	AN	154	IMP FLAG LOCAL REVENUES NONPROPERTY TAX
IR1C	AN	155	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
IR1D	AN	156	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
IR1E	AN	157	IMP FLAG LOCAL REVENUES INDIVIDUAL TUITION
IR1F	AN	158	IMP FLAG LOCAL REVENUES TUITION FROM LEAS
IR1G	AN	159	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM INDIVIDUAL
IR1H	AN	160	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM LEAS
IR1I	AN	161	IMP FLAG LOCAL REVENUES EARNINGS ON INVESTMENT
IR1J	AN	162	IMP FLAG LOCAL REVENUES FOOD SERVICE

Appendix A—Record Layout and Description of Data Elements

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

Appendix A—Record Layout and Description of Data Elements

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

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element order	Description
IE63	AN	275	IMP FLAG FACILITIES ACQUISITIONS EQUIPMENT
ISTE6	AN	276	IMP FLAG FACILITIES ACQUISITIONS TOTAL
IE7A1	AN	277	IMP FLAG OTHER USE DEBT SERVICE INTEREST
IE7A2	AN	278	IMP FLAG OTHER USE REDEMPTION
ISTE7	AN	279	IMP FLAG OTHER USE DEBT SERVICE SUBTOTAL
IE81	AN	280	IMP FLAG COMMUNITY SERVICE NONPROPERTY
IE82	AN	281	IMP FLAG COMMUNITY SERVICE PROPERTY
IE9A	AN	282	IMP FLAG DIRECT COST PROGRAM NONPUBLIC SCHOOL
IE9B	AN	283	IMP FLAG DIRECT COST PROGRAM ADULT EDUCATION
IE9C	AN	284	IMP FLAG DIRECT COST PROGRAM COMMUNITY COLLEGE
IE9D	AN	285	IMP FLAG DIRECT COST PROGRAM OTHER
IE91	AN	286	IMP FLAG DIRECT COST PROGRAM PROPERTY
ISTE9	AN	287	IMP FLAG DIRECT COST PROGRAM SUBTOTAL
ITE10	AN	288	IMP FLAG PROPERTY TOTAL
ITE11	AN	289	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	290	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE I
IX12D	AN	291	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE I CARRYOVER
IX12E	AN	292	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE V, PART A
IX12F	AN	293	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE V, PART A CARRYOVER
ITX12	AN	294	IMP FLAG TOTAL EXCLUSION FOR PL 100 297
INCE13	AN	295	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	296	IMP FLAG ADA (STATE AND NCES DEFINITION)
IA14A	AN	297	IMP FLAG ADA (STATE DEFINITION)
IA14B	AN	298	IMP FLAG ADA (NCES DEFINITION)
IPPE15	AN	299	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR04	AN	300	IMP FLAG TOTAL STUDENT MEMBERSHIP

Appendix B—Glossary

Appendix B—Glossary

This glossary applies to the National Public Education Financial Survey (NPEFS). For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems* (National Forum on Education Statistics, Core Finance Data Task Force 2003). When applicable, line numbers corresponding to the handbook are listed in parentheses, and corresponding NPEFS variables are listed in brackets.

average daily attendance: Average daily attendance (ADA) is defined by state law or regulations. In their absence, ADA should be calculated by summing the counts of resident students attending public school each day of the school year and then dividing by the total number of days that school was in session during the school year. 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: Current expenditures comprise the functional categories of instruction (1000), support services (2000), and noninstructional services (3000). Current expenditures are those expenditures for the day-to-day operation of public elementary and secondary education and are distinct from long-term expenditures and expenditures for other types of education. Property expenditures are excluded from current expenditure subtotals. [TE5 is the total of STE1, STE2T, and STE3.]

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

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

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

Appendix B—Glossary

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

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

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

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

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

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

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

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

general administration: One of nine subfunctions (2300) within the expenditure function support services (2000). It includes expenditures for the board of education and

Appendix B—Glossary

administration of LEAs. [E214, E224, E234, E244, E254, E264, and subtotal STE24. NOTE: STE24 does not include E254.]

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

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

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

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

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

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

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

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

other support services: Combines three of nine subfunctions (2500, 2800, and 2900). It includes expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general administration, which support each of the other instructional and support services programs, including planning, research, development, evaluation, information, and data

Appendix B—Glossary

processing services), and other support services expenditures not reported elsewhere. [E218, E228, E238, E248, E258, E268, and subtotal STE28. NOTE: STE28 does not include E258.]

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

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

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

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

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

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

student membership: Total student enrollment on October 1 (or the closest day to October 1) for all grade levels (prekindergarten, kindergarten, grades 1 through 12, and ungraded students). This count includes students both present and absent on the measurement day.

Appendix B—Glossary

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

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

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

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

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

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

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

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

Appendix B—Glossary

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

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

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

Table C-1. State abbreviations and Federal Information Processing Standards (FIPS) state codes, by state or jurisdiction: Fiscal year 2005

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

Appendix D—Imputations and Adjustments List

Appendix D—Imputations and Adjustments List

The following is a state-by-state list of the imputations and adjustments in the fiscal year 2005 1b NPEFS data file. For more information, see section II.B. "Imputations and Adjustments" in the user's guide 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)
R1H contains R1G using TR
R1G combined with R1H
R1L contains R1N using TR
R1N combined with R1L
STE28 totals E218, E228, E238, E248, E268 using TE11
E218 is supplemented by STE28
E228 is supplemented by STE28
E238 is supplemented by STE28
E248 is supplemented by STE28
E268 is supplemented by STE28
TE25 totals E252, E253, E254, E255, E256, E257, E258 using TE11
E252 is supplemented by TE25
E253 is supplemented by TE25
E254 is supplemented by TE25
E255 is supplemented by TE25
E256 is supplemented by TE25
E257 is supplemented by TE25
E258 is supplemented by TE25

ARKANSAS

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268
E62 contains E61 using TE11
E61 combined with E62

Appendix D—Imputations and Adjustments List

CALIFORNIA

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

CONNECTICUT

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

DELAWARE

E255 contains E254 using TE11
E254 combined with E255
E81 contains E82 using TE11
E82 combined with E81

DISTRICT OF COLUMBIA

E254 contains E255 using TE11
E255 combined with E254
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268
E61 contains E62, E63 using TE11
E62 combined with E61
E63 combined with E61
R1K contains R1G, R1M, R1N using TR
R1G combined with R1K
R1M combined with R1K
R1N combined with R1K

Appendix D—Imputations and Adjustments List

GEORGIA

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

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

HAWAII

E234 contains E244 using TE11

E244 combined with E234

IDAHO

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

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

ILLINOIS

E4A1 distribute by dest. E16

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

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

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

E62 contains E61, E63 using TE11

E61 combined with E62

E63 combined with E62

INDIANA

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

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

E62 contains E61 using TE11

E61 combined with E62

E7A1 contains E7A2 using TE11

E7A2 combined with E7A1

Appendix D—Imputations and Adjustments List

LOUISIANA

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

R1E contains R1N using TR

R1N combined with R1E

MAINE

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

MARYLAND

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

MASSACHUSETTS

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

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

E62 contains E61 using TE11

E61 combined with E62

MICHIGAN

E62 contains E61 using TE11

E61 combined with E62

MINNESOTA

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

E62 contains E61 using TE11

E61 combined with E62

MISSISSIPPI

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

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

E62 contains E63 using TE11

E63 combined with E62

Appendix D—Imputations and Adjustments List

MISSOURI

E13 contains E18 using TE11
E18 combined with E13
E15 contains E14 using TE11
E14 combined with E15
E232 contains E262 using TE11
E262 combined with E232
E233 contains E263 using TE11
E263 combined with E233
E234 contains E264 using TE11
E264 combined with E234
E235 contains E265 using TE11
E265 combined with E235
E236 contains E266 using TE11
E266 combined with E236
E237 contains E267 using TE11
E267 combined with E237
E3A13 contains E3A16 using TE11
E3A16 combined with E3A13
E61 contains E63 using TE11
E63 combined with E61

NEBRASKA

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

Appendix D—Imputations and Adjustments List

NEW YORK

E237 contains E267 using TE11

E267 combined with E237

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

RHODE ISLAND

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

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

E61 contains E63 using TE11

E63 combined with E61

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

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

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

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

VIRGINIA

E62 contains E63 using TE11

E63 combined with E62

R1D contains R1C using TR

R1C combined with R1D

WASHINGTON

E15 contains E14 using TE11

E14 combined with E15

Appendix D—Imputations and Adjustments List

WEST VIRGINIA

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

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

E4E2 distribute by dest. E17

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

PUERTO RICO

E3A16 contains E3A13, E3A14 using TE11

E3A13 combined with E3A16

E3A14 combined with E3A16

Appendix E—Fiscal Data Plan Questions

Appendix E— Fiscal Data Plan Questions

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 programs and/or policies connected with the data items and definitions.

1. Direct Program Support/State Payments on Behalf

- A. Do local education agencies in your state receive Direct Program Support/State Payments on Behalf monies from the state?
___ Yes ___ No If no, please go to Question 2.
- B. Do you include these payments in the REVENUE section of your NPEFS report?
___ Yes ___ No
- C. Are you able to report these payments in the appropriate EXPENDITURE section of the NPEFS report?
___ Yes ___ No
- D. Are these amounts available on a district-by-district basis for use on the F-33 Local School District report?
___ Yes ___ No
- E. Are these amounts reported on your state's F-33 Local School District data submission?
___ Yes ___ No
- F. 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.
- a. Textbooks for Public School Students,
1) Non-Property \$_____
2) Property only \$_____.
- b. Transportation for Public School Students,
1) Non-Property \$_____
2) Property only \$_____.
- c. Employee Benefits for Public School Employees,
1) Non-Property \$_____
2) Property only \$_____.
- d. Direct Program Support for Private School Students,
Non-Property \$_____.

Appendix E— Fiscal Data Plan Questions

e. Other Direct Program Support for Public School Students,

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

2) Property only \$ _____.
(Please specify program name _____.)

2. Charter Schools

A. Does your state have charter schools?

Yes No If no please go to Question 3.

B. Please indicate all that apply to the reporting of financial data by charter schools.

Charter school data are reported independent of regular school district data.

Regular school districts serve as a fiduciary agent for charter schools (i.e., report charter school grants as pass-thru expenditures).

Charter school data are reported within regular district data.

C. Are charter school data reported in the NPEFS and F-33 data?

Yes, both.

NPEFS only.

F-33 only.

Neither.

D. Please include any additional comments concerning charter school data in your state.

3. Average Daily Attendance

Is the average daily attendance (ADA) data that you report on NPEFS based on attendance data or enrollment data?

ADA is based on attendance data.

ADA is based on enrollment data.

4. Teacher Salary Items

Please respond to the following questions concerning the content of the data in the separate teacher salary items:

A. Salaries for teachers in GIFTED and TALENTED programs are reported in:

Regular Programs

Special Programs

Vocational Programs

Other Programs

Not included in the new teacher salary items

Appendix E— Fiscal Data Plan Questions

B. Are salaries for instructional aides and teaching assistants included in the separate teacher salary data items?

Yes No

C. Are salaries for additional duties (e.g., coaching) and teaching incentives included in the separate teacher salary items?

Yes No

D. What is the source of the data reported for the separate teacher salary items?

Accounting System (e.g., district annual financial reports)

Payroll System

5. Average Teacher Salaries

A. Does your office provide average teacher salaries estimates to the National Education Association (NEA)?

Yes No

B. Can you report full year FTE counts for teachers?

Yes No

C. Can you report full year FTE counts of teachers by program area (regular education, special education, vocational education, and other education programs)?

Yes No

Please provide comments: _____

D. Can you report employee benefits for only teachers?

Yes No

6. School Level Data

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

Yes No

B. If yes, do you make the data available to the public?

Yes No

Appendix E— Fiscal Data Plan Questions

7. Reporting of Expenses and Unallocated Depreciation Expenses

Can you report expenses for the function subtotals (instruction, student support, instruction support, school administration, general administration, operations and maintenance, student transportation, other support services, food services and enterprise operations), along with any unallocated depreciation expenses as illustrated on page 194 of Financial Accounting for State and Local School Systems: 2003 Edition handbook? (This should come from the Statement of Activities from the Government-wide Financial Statements of each school district.)

Yes No

8. Other Sources of Revenue

We ask that you include loan proceeds and amounts from bond principal and premiums. We also require you to report the face amount and the interest realized from the sale of bonds, (if permitted by state law). Proceeds from capital leases should also be included here.

For this category, do you also include refunding debt, including advanced refunding, in your NPEFS and F-33 reports?

- Yes, both.
- NPEFS only.
- F-33 only.
- Neither.

Appendix F—Fiscal Data Plan Responses

Appendix F— Fiscal Data Plan Responses

Table F-1. Data plan responses to questions 1.A through 1.E, by state or jurisdiction: Fiscal year 2005

State or jurisdiction	Do LEAs in your state receive direct program support monies from the state? Q. 1.A	Do you include direct program support monies in the revenue section of your NPEFS report? Q. 1.B	Are you able to report direct program support amounts in the appropriate expenditure functions? Q. 1.C	Are direct program support amounts available on a district-by-district basis for use in the F-33 survey? Q. 1.D	Are direct program support amounts reported in your state's F-33 survey? Q. 1.E
Alabama	No	†	†	†	†
Alaska	No	†	†	†	†
Arizona	No	†	†	†	†
Arkansas	Yes	Yes	No	No	No
California	Yes	Yes	Yes	No	No
Colorado	No	†	†	†	†
Connecticut	Yes	Yes	No	No	No
Delaware	No	†	†	†	†
District Of Columbia	Yes	No	Yes	Yes	Yes
Florida	No	†	†	†	†
Georgia	Yes	Yes	No	No	No
Hawaii	No	†	†	†	†
Idaho	Yes	Yes	Yes	Yes	Yes
Illinois	Yes	Yes	Yes	Yes	Yes
Indiana	Yes	Yes	No	No	No
Iowa	No	†	†	†	†
Kansas	Yes	Yes	Yes	No	Yes
Kentucky	Yes	Yes	Yes	Yes	Yes
Louisiana	Yes	Yes	No	No	No
Maine	Yes	Yes	Yes	No	No
Maryland	Yes	Yes	No	Yes	Yes
Massachusetts	Yes	Yes	Yes	No	No
Michigan	No	†	†	†	†
Minnesota	Yes	Yes	No	No	No
Mississippi	Yes	Yes	Yes	Yes	Yes
Missouri	No	†	†	†	†
Montana	No	†	†	†	†
Nebraska	No	†	†	†	†
Nevada	No	†	†	†	†
New Hampshire	No	†	†	†	†
New Jersey	Yes	Yes	Yes	Yes	Yes
New Mexico	No	†	†	†	†
New York	Yes	Yes	Yes	Yes	Yes
North Carolina	No	†	†	†	†
North Dakota	No	†	†	†	†
Ohio	Yes	Yes	No	Yes	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes
Oregon	No	†	†	†	†
Pennsylvania	Yes	No	Yes	No	No
Rhode Island	Yes	No	Yes	Yes	Yes
South Carolina	Yes	Yes	Yes	Yes	Yes
South Dakota	Yes	Yes	Yes	Yes	Yes
Tennessee	No	†	†	†	†
Texas	Yes	Yes	No	Yes	Yes
Utah	No	†	†	†	†

See notes at end of table.

Appendix F— Fiscal Data Plan Responses

Table F-1. Data plan responses to questions 1.A through 1.E, by state or jurisdiction: Fiscal year 2005—Continued

State or jurisdiction	Do LEAs in your state receive direct program support monies from the state? Q. 1.A	Do you include direct program support monies in the revenue section of your NPEFS report? Q. 1.B	Are you able to report direct program support amounts in the appropriate expenditure functions? Q. 1.C	Are direct program support amounts available on a district-by-district basis for use in the F-33 survey? Q. 1.D	Are direct program support amounts reported in your state's F-33 survey? Q. 1.E
Vermont	Yes	Yes	Yes	Yes	Yes
Virginia	No	†	†	†	†
Washington	No	†	†	†	†
West Virginia	Yes	Yes	Yes	Yes	Yes
Wisconsin	Yes	Yes	Yes	No	No
Wyoming	No	†	†	†	†
Other jurisdictions					
American Samoa	No	†	†	†	†
Guam	—	—	—	—	—
Northern Mariana Islands	Yes	Yes	Yes	No	No
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 (NPEFS)," fiscal year 2005, Version 1b.

Appendix F— Fiscal Data Plan Responses

Table F-2. Data plan responses to questions 1.F.a.1 through 1.F.c.2, by state or jurisdiction: Fiscal year 2005

State or jurisdiction	Total direct program support [In dollars]					
	Textbooks for public school students		Transportation for public school students		Employee benefits for public school employees	
	Nonproperty Q. 1.F.a.1	Property Q. 1.F.a.2	Nonproperty Q. 1.F.b.1	Property Q. 1.F.b.2	Nonproperty Q. 1.F.c.1	Property Q. 1.F.c.2
Alabama	†	†	†	†	†	†
Alaska	†	†	†	†	†	†
Arizona	†	†	†	†	†	†
Arkansas	—	—	—	—	\$5,844,973	—
California	—	—	—	—	1,050,456,829	—
Colorado	†	†	†	†	†	†
Connecticut	—	—	—	—	399,556,033	—
Delaware	†	†	†	†	†	†
District Of Columbia	\$0	\$0	\$0	\$0	60,391,362	\$0
Florida	†	†	†	†	†	†
Georgia	0	0	0	0	114,004,747	0
Hawaii	†	†	†	†	†	†
Idaho	—	—	—	—	883,830	—
Illinois	29,126,500	—	14,454,700	—	969,908,069	—
Indiana	—	—	—	—	545,465,420	—
Iowa	†	†	†	†	†	†
Kansas	0	0	0	0	0	0
Kentucky	—	100,000	0	0	642,541,700	—
Louisiana	0	0	0	0	0	0
Maine	—	—	—	—	181,698,128	—
Maryland	—	—	—	—	403,179,150	—
Massachusetts	—	—	—	—	1,030,181,929	—
Michigan	†	†	†	†	†	†
Minnesota	—	—	—	—	—	—
Mississippi	18,448,167	—	166,391,581	22,036,481	579,275,677	—
Missouri	†	†	†	†	†	†
Montana	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†
Nevada	†	†	†	†	†	†
New Hampshire	†	†	†	†	†	†
New Jersey	0	0	249,645,452	0	954,739,465	0
New Mexico	†	†	†	†	†	†
New York	—	—	—	—	—	—
North Carolina	†	†	†	†	†	†
North Dakota	†	†	†	†	†	†
Ohio	—	—	—	—	—	—
Oklahoma	—	—	—	—	33,683,141	—
Oregon	†	†	†	†	†	†
Pennsylvania	0	0	0	0	0	0
Rhode Island	—	—	—	—	46,042,261	—
South Carolina	38,465,410	0	36,505,860	235,040	0	0
South Dakota	0	0	0	0	0	0
Tennessee	†	†	†	†	†	†
Texas	—	57,394,016	15,352,694	—	1,056,444,224	—
Utah	†	†	†	†	†	†

See notes at end of table.

Appendix F— Fiscal Data Plan Responses

Table F-2. Data plan responses to questions 1.F.a.1 through 1.F.c.2, by state or jurisdiction: Fiscal year 2005—Continued

State or jurisdiction	Total direct program support [In dollars]					
	Textbooks for public school students		Transportation for public school students		Employee benefits for public school employees	
	Nonproperty Q. 1.F.a.1	Property Q. 1.F.a.2	Nonproperty Q. 1.F.b.1	Property Q. 1.F.b.2	Nonproperty Q. 1.F.c.1	Property Q. 1.F.c.2
Vermont	—	—	—	—	24,446,282	—
Virginia	†	†	†	†	†	†
Washington	†	†	†	†	†	†
West Virginia	0	0	0	0	244,849,949	0
Wisconsin	—	—	—	—	—	—
Wyoming	†	†	†	†	†	†
Other jurisdictions						
American Samoa	†	†	†	†	†	†
Guam	—	—	—	—	—	—
Northern Mariana Islands	0	0	0	0	0	0
Puerto Rico	†	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†	†

— Not available.

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2005, Version 1b.

Appendix F— Fiscal Data Plan Responses

Table F-3. Data plan responses to questions 1.F.d.1 through 1.F.e.2(p), by state or jurisdiction: Fiscal year 2005

State or jurisdiction	Total direct program support [In dollars]				
	Private school students (nonproperty) Q. 1.F.d.1	Public school students (nonproperty) Q. 1.F.e.1	Public school students (nonproperty: program names) Q. 1.F.e.1(p)	Public school students (property) Q. 1.F.e.2	Public school students (property: program names) Q. 1.F.e.2(p)
Alabama	†	†	†	†	†
Alaska	†	†	†	†	†
Arizona	†	†	†	†	†
Arkansas	—	\$59,280,167	⁽¹⁾	—	—
California	—	396,246,891	⁽²⁾	\$5,553,996	⁽³⁾
Colorado	†	†	†	†	†
Connecticut	\$19,629,356	303,938,997	⁽⁴⁾	3,700,455	—
Delaware	†	†	†	†	†
District Of Columbia	0	0	†	0	†
Florida	†	†	†	†	†
Georgia	0	17,884,215	⁽⁵⁾	0	†
Hawaii	†	†	†	†	†
Idaho	—	—	—	—	—
Illinois	0	49,160,800	⁽⁶⁾	—	—
Indiana	—	91,937,156	—	—	—
Iowa	†	†	†	†	†
Kansas	0	0	†	0	†
Kentucky	0	17,910,925	⁽⁷⁾	0	†
Louisiana	29,104,800	73,532,347	⁽⁸⁾	0	†
Maine	—	—	—	—	—
Maryland	—	—	—	—	—
Massachusetts	—	—	—	—	—
Michigan	†	†	†	†	†
Minnesota	—	36,801,596	⁽⁹⁾	—	—
Mississippi	3,928,641	—	—	—	—
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	0	0	†	0	†
New Mexico	†	†	†	†	†
New York	—	—	—	—	—
North Carolina	†	†	†	†	†
North Dakota	†	†	†	†	†
Ohio	—	—	—	—	—
Oklahoma	—	107,694,756	⁽¹⁰⁾	—	—
Oregon	†	†	†	†	†
Pennsylvania	22,413,474	0	†	0	†
Rhode Island	—	—	—	42,179,845	⁽¹¹⁾
South Carolina	0	20,586,748	⁽¹²⁾	19,134	⁽¹³⁾
South Dakota	0	7,052,749	⁽¹⁴⁾	2,133,550	⁽¹⁵⁾
Tennessee	†	†	†	†	†
Texas	0	7,500,000	⁽¹⁶⁾	9,559,416	⁽¹⁷⁾
Utah	†	†	†	†	†

See notes at end of table.

Appendix F— Fiscal Data Plan Responses

Table F-3. Data plan responses to questions 1.F.d.1 through 1.F.e.2(p), by state or jurisdiction: Fiscal year 2005—Continued

State or jurisdiction	Total direct program support [In dollars]				
	Private school students (nonproperty) Q. 1.F.d.1	Public school students (nonproperty) Q. 1.F.e.1	Public school students (nonproperty: program names) Q. 1.F.e.1(p)	Public school students (property) Q. 1.F.e.2	Public school students (property: program names) Q. 1.F.e.2(p)
Vermont	—	—	—	—	—
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	0	0	†	0	†
Wisconsin	84,930,575	28,824,743	—	—	—
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	—	—	—	—	—
Northern Mariana Islands	372,021	4,220,956	(18)	—	—
Puerto Rico	†	†	†	†	†
U.S. Virgin Islands	†	†	†	†	†

— Not available.

† Not applicable.

¹ Arkansas Public School Computer Network (APSCN), AR Leadership Academy, At Risk, EGA/ADE, Teacher Criminal Background Checks, Gifted & Talented, Human Development Center Education Aid, National Board for Professional Teaching Standards, Pygmalion Education Commission, Legislation Audit School Food, Smart Start/Smart Step, Surplus Commodities, Teacher Licensure/Mentoring, Technology Improvements - Department of Information Systems (DIS), Arkansas School Math/Science, Assessment/End of Level Testing, Court Ordered Deseg, Joint Committee on Education Facilities, Office of Educational Renewal Zones, Real Property Reappraisal Costs Transfer.

² Certain charter schools.

³ Certain charter schools.

⁴ For the most part, this figure comes from Connecticut Technology High School support funded by State Department of Education Budget, Department of Corrections support, Regional Education Service Center's support, and Federal Child Nutrition Food service support.

⁵ State schools.

⁶ Regional Office of Education, Agricultural, Economics, Government Internship, Department of Corrections, Math & Science Academy.

⁷ State-operated secondary vocational schools.

⁸ Louisiana School for the Visually Impaired \$6,138,126; Louisiana School for the Deaf \$17,362,993; Louisiana Special Education Center \$12,721,413; Louisiana School for Math, Science and the Arts \$8,020,288; New Orleans Center for the Creative Arts \$4,810,533; Special School Districts \$15,722,676; Department of Corrections \$8,756,381.

⁹ BIA Tribal Schools, Private Alternative Schools, Department of Corrections, Fairbault Academies, Perpich Center for Arts Education, Enrollment Options.

¹⁰ Career Tech Programs.

¹¹ School Construction.

¹² Community Education & Testing.

¹³ Community Education.

¹⁴ Connecting/Wiring Schools.

¹⁵ Connecting/Wiring Schools.

¹⁶ Juvenile Justice Alternative Education Program (JJAEP).

¹⁷ State-administered Districts.

¹⁸ Utilities paid by state.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2005, Version 1b.

Appendix F— Fiscal Data Plan Responses

Table F-4. Data plan responses to questions 2.A through 2.D, by state or jurisdiction: Fiscal year 2005

State or jurisdiction	Reporting charters					Comments concerning charter school data in your state?
	Does your state have charter schools? Q. 2.A	Are charter school data reported independently of regular school district data? Q. 2.B(1)	Do regular school districts serve as a fiduciary agent for charter schools? Q. 2.B(2)	Are charter school data reported within regular school district data? Q. 2.B(3)	Are your state's charter schools included in your NPEFS report and F-33 data? Q. 2.C	
Alabama	No	†	†	†	†	†
Alaska	Yes	—	—	Yes	Both	—
Arizona	Yes	Yes	Yes	Yes	Both	—
Arkansas	Yes	Yes	—	—	Both	—
California	Yes	Yes	—	Yes	Both	(1)
Colorado	Yes	—	Yes	Yes	Both	—
Connecticut	Yes	Yes	Yes	—	Both	(2)
Delaware	Yes	Yes	—	—	Both	—
District Of Columbia	Yes	—	—	Yes	Both	—
Florida	Yes	—	Yes	Yes	Both	—
Georgia	Yes	—	Yes	Yes	Both	(3)
Hawaii	Yes	—	—	Yes	Both	(4)
Idaho	Yes	Yes	—	—	Both	—
Illinois	Yes	Yes	Yes	—	Neither	—
Indiana	Yes	Yes	—	—	Both	—
Iowa	Yes	—	—	Yes	Both	(5)
Kansas	Yes	—	—	Yes	Both	—
Kentucky	No	†	†	†	†	†
Louisiana	Yes	Yes	—	Yes	NPEFS Only	(6)
Maine	Yes	—	—	Yes	NPEFS Only	(7)
Maryland	Yes	—	—	Yes	Both	—
Massachusetts	Yes	Yes	—	—	Both	—
Michigan	Yes	Yes	—	—	Both	—
Minnesota	Yes	Yes	—	—	Both	(8)
Mississippi	Yes	—	—	Yes	Both	—
Missouri	Yes	—	—	Yes	Both	—
Montana	No	†	†	†	†	†
Nebraska	No	†	†	†	†	†
Nevada	Yes	Yes	—	—	Both	—
New Hampshire	Yes	Yes	Yes	—	Neither	(9)
New Jersey	Yes	Yes	—	—	Both	—
New Mexico	Yes	Yes	Yes	—	Both	—
New York	Yes	Yes	—	—	Both	(10)
North Carolina	Yes	Yes	—	—	Both	—
North Dakota	No	†	†	†	†	†
Ohio	Yes	Yes	—	—	Both	—
Oklahoma	Yes	Yes	Yes	—	Both	(11)
Oregon	Yes	—	Yes	—	Both	(12)
Pennsylvania	Yes	Yes	—	—	Both	—
Rhode Island	Yes	Yes	—	—	Both	—
South Carolina	Yes	—	—	Yes	Both	—
South Dakota	No	†	†	†	†	†
Tennessee	Yes	Yes	Yes	Yes	Both	—
Texas	Yes	Yes	—	—	Both	—
Utah	Yes	Yes	—	—	Both	—

See notes at end of table.

Appendix F— Fiscal Data Plan Responses

Table F-4. Data plan responses to questions 2.A through 2.D, by state or jurisdiction: Fiscal year 2005—Continued

State or jurisdiction	Reporting charters					Comments concerning charter school data in your state? Q. 2.D
	Does your state have charter schools? Q. 2.A	Are charter school data reported independently of regular school district data? Q. 2.B(1)	Do regular school districts serve as a fiduciary agent for charter schools? Q. 2.B(2)	Are charter school data reported within regular school district data? Q. 2.B(3)	Are your state's charter schools included in your NPEFS report and F-33 data? Q. 2.C	
Vermont	No	†	†	†	†	†
Virginia	Yes	—	—	Yes	Both	—
Washington	No	†	†	†	†	†
West Virginia	No	†	†	†	†	†
Wisconsin	Yes	—	—	Yes	Both	(13)
Wyoming	Yes	—	—	Yes	Both	—
Other jurisdictions						
American Samoa	No	†	†	†	†	†
Guam	—	—	—	—	—	—
Northern Mariana Islands	No	†	†	†	†	†
Puerto Rico	No	†	†	†	†	†
U.S. Virgin Islands	No	†	†	†	†	†

— Not available.

† Not applicable.

¹ Some California charter schools submit their data in the standardized account code structure (SACS) format, which includes expenditure detail by function. Others submit their data in a highly summarized format called the Alternative Form, which lacks expenditure detail by function. Charter school data submitted in the Alternative Form format are reported in the NPEFS as Direct Program Support.

² Connecticut can collect the same information on charter schools as regular school districts as they operate within the same state-wide financial and personnel/payroll systems.

³ Charter school data are included in the data, but reported within regular school district data.

⁴ The Hawaii Department of Education requested revenue and expenditure information from the charter schools but they have failed to respond. Some charter schools still utilize the Hawaii Department of Education's financial management system. This charter school financial information is included in the Common Core of Data reports.

⁵ Charter schools are public schools in Iowa and are part of the public school district in which they are physically located.

⁶ Type 1, 3, and 4 charter school data are included in the LEA data. Type 2 charter school data are not included in any LEA data and are therefore not reported in the F-33 data.

⁷ Maine has only one charter school in the state.

⁸ Expenditures for charter schools are reported in the same manner as other public school districts.

⁹ Open enrollment charter school data are included in the regular school district data and would be included in both the NPEFS & F-33 surveys. Data of other charter school types are not reported in either survey.

¹⁰ Charter schools independently report the bulk of their financial data. On the NPEFS and the F-33 only payments by school districts to charter schools are reported.

¹¹ Oklahoma charter schools report their data directly to the State Department of Education; however, it does pass through the regular school district as a transfer. It is not reported twice.

¹² Oregon's charter schools have a school district sponsor who collects the charter school State School Fund revenue and any grants that require the district to serve as the fiduciary agent. The expenditure or pass through is recorded in the Alternative Education Instruction function (1280) and Charter School Payments object (360).

¹³ Wisconsin has three chartering entities that do not report data to CCD, UW-Milwaukee, City of Milwaukee, and UW-Parkside.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2005, Version 1b.

Appendix F— Fiscal Data Plan Responses

Table F-5. Data plan responses to questions 3 through 4.D, by state or jurisdiction: Fiscal year 2005

State or jurisdiction	Is the average daily attendance data reported in the NPEFS based on attendance data or enrollment data? Q. 3	Teacher salary items				What is the source of the data reported for the separate teacher salary items? Q. 4.D
		Where are salaries for gifted and talented programs reported? Q. 4.A	Are salaries for instructional aides and teaching assistants included in the separate teacher salary data items? Q. 4.B	Are salaries for additional duties and teaching incentives included in the new teacher salary data items? Q. 4.C		
Alabama	Attendance	Special programs	Yes	Yes	Accounting system	
Alaska	Enrollment	Not included in new items	—	—	—	
Arizona	Attendance	Special programs	—	—	—	
Arkansas	Attendance	Other programs	No	Yes	Accounting system	
California	Attendance	Regular programs	No	Yes	Accounting system	
Colorado	Attendance	Special programs	No	Yes	Accounting system	
Connecticut	Enrollment	Special programs	No	Yes	Payroll system	
Delaware	Attendance	Other programs	No	No	Accounting system ¹	
District Of Columbia	Attendance	Regular programs	No	No	Accounting system	
Florida	Attendance	Special programs	No	Yes	Accounting system	
Georgia	Attendance	Special programs	No	No	Accounting system	
Hawaii	Attendance	Regular programs	Yes	Yes	Accounting system	
Idaho	Attendance	Special programs	Yes	No	Accounting system	
Illinois	Attendance	Not included in new items	No	No	Accounting system	
Indiana	Attendance	—	—	—	—	
Iowa	Attendance	Special programs	No	Yes	Accounting system	
Kansas	Attendance	Special programs	No	Yes	Accounting system	
Kentucky	Attendance	Special programs	Yes	Yes	Accounting system	
Louisiana	Attendance	Special programs	No	Yes	Accounting system	
Maine	Attendance	Special programs	Yes	Yes	Accounting system	
Maryland	Attendance	Special programs	Yes	Yes	Accounting system ²	
Massachusetts	Enrollment	Regular programs	No	Yes	Accounting system	
Michigan	Enrollment	Regular programs	No	No	Accounting system	
Minnesota	Attendance	Regular programs	No	No	Accounting system	
Mississippi	Attendance	Special programs	No	Yes	Accounting system	
Missouri	Attendance	Special programs	Yes	Yes	Accounting system	
Montana	Attendance	Regular programs	No	No	Accounting system	
Nebraska	Attendance	Regular programs	No	No	Accounting system	
Nevada	Attendance	Special programs	Yes	Yes	Accounting system	
New Hampshire	Attendance	Special programs	Yes	No	Accounting system	
New Jersey	Attendance	Other programs	Yes	Yes	Payroll system	
New Mexico	Attendance	Special programs	Yes	No	Accounting system	
New York	—	—	—	—	—	
North Carolina	Attendance	Special programs	No	No	Accounting system	
North Dakota	Attendance	Regular programs	No	No	Accounting system	
Ohio	Attendance	Special programs	No	No	Accounting system	
Oklahoma	Attendance	Other programs	Yes	Yes	—	
Oregon	Attendance	Special programs	No	No	Accounting system	
Pennsylvania	Attendance	Special programs	Yes	No	Accounting system	
Rhode Island	Attendance	Regular programs	No	Yes	Accounting system	
South Carolina	Attendance	Special programs	Yes	Yes	Accounting system	
South Dakota	Attendance	Regular programs	No	No	Payroll system	
Tennessee	Attendance	Special programs	Yes	No	Accounting system	
Texas	Attendance	—	—	—	—	
Utah	Attendance	Regular programs	No	No	Accounting system	

See notes at end of table.

Appendix F— Fiscal Data Plan Responses

Table F-5. Data plan responses to questions 3 through 4.D, by state or jurisdiction: Fiscal year 2005—Continued

State or jurisdiction	Teacher salary items				
	Is the average daily attendance data reported in the NPEFS based on attendance data or enrollment data? Q. 3	Where are salaries for gifted and talented programs reported? Q. 4.A	Are salaries for instructional aides and teaching assistants included in the separate teacher salary data items? Q. 4.B	Are salaries for additional duties and teaching incentives included in the new teacher salary data items? Q. 4.C	What is the source of the data reported for the separate teacher salary items? Q. 4.D
Vermont	Attendance	Regular programs	No	No	Accounting system
Virginia	Attendance	Special programs	No	No	Accounting system
Washington	Enrollment	Other programs	No	No	Accounting system
West Virginia	Attendance	Special programs	No	Yes	Accounting system
Wisconsin	Attendance	Regular programs	Yes	Yes	Accounting system
Wyoming	Attendance	Special programs	No	No	Accounting system
Other jurisdictions					
American Samoa	Attendance	Regular programs	Yes	Yes	Accounting system
Guam	—	—	—	—	—
Northern Mariana Islands	Attendance	Regular programs	No	No	Accounting system
Puerto Rico	Attendance	Not included in new items	No	No	Accounting system
U.S. Virgin Islands	Attendance	Regular programs	No	No	Payroll system

— Not available.

¹ The source of the teacher salary data is a combination of accounting and payroll information.

² For the last two years Maryland used Annual Financial Report amounts as control totals. LEAs were asked to separate teacher salaries items using payroll data system. As of last year Maryland provided LEAs with specified accounts for reporting Certified Teachers, Substitutes, Aides-Assistants, and Other staff.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2005, Version 1b.

Appendix F— Fiscal Data Plan Responses

Table F-6. Data plan responses to questions 5.A through 5.D, by state or jurisdiction: Fiscal year 2005

State or jurisdiction	Average teacher salaries			
	Does your office provide average teacher salaries estimates to the National Education Association (NEA)? Q. 5.A	Can you report full year FTE counts for teachers? Q. 5.B	Can you report full year FTE counts of teachers by program area (regular education, special education, vocational education, and other education programs)? Q. 5.C	Can you report employee benefits for only teachers? Q. 5.D
Alabama	Yes	No	No	No
Alaska	Yes	Yes	Yes ¹	No
Arizona	—	—	—	—
Arkansas	Yes	Yes	Yes ²	Yes
California	Yes	Yes	Yes ³	No
Colorado	Yes	No	No	Yes
Connecticut	Yes	No	No	No
Delaware	No	Yes	Yes ⁴	Yes
District Of Columbia	No	Yes	Yes	Yes
Florida	Yes	No	No	Yes
Georgia	—	—	Yes ⁵	No
Hawaii	No	Yes	Yes ⁶	Yes
Idaho	Yes	Yes	Yes	No
Illinois	No	No	No ⁷	No
Indiana	Yes	Yes	Yes	No
Iowa	No	Yes	No	No
Kansas	Yes	Yes	Yes	No
Kentucky	Yes	Yes	No ⁸	No
Louisiana	Yes	Yes	Yes	No
Maine	No	No	No	No
Maryland	Yes	No	No ⁹	No
Massachusetts	Yes	Yes	Yes	Yes
Michigan	No	No	No ¹⁰	No
Minnesota	Yes	No	No	Yes
Mississippi	Yes	Yes	Yes	Yes
Missouri	Yes	Yes	No	No
Montana	No	Yes	Yes	No
Nebraska	Yes	Yes	Yes	No
Nevada	Yes	Yes	Yes	Yes
New Hampshire	Yes	Yes	No	No
New Jersey	Yes	Yes	Yes	No
New Mexico	Yes	Yes	No ¹¹	No
New York	No	—	—	—
North Carolina	Yes	No	No ¹²	No
North Dakota	Yes	Yes	Yes	Yes
Ohio	No	Yes	Yes	No
Oklahoma	Yes	Yes	Yes ¹³	Yes
Oregon	Yes	Yes	Yes ¹⁴	No
Pennsylvania	No	No	No ¹⁵	No
Rhode Island	No	No	No ¹⁶	Yes
South Carolina	Yes	Yes	Yes	No
South Dakota	Yes	No	No	No
Tennessee	Yes	Yes	Yes	No
Texas	Yes	No	No ¹⁷	Yes
Utah	Yes	Yes	Yes	No

See notes at end of table.

Appendix F— Fiscal Data Plan Responses

Table F-6. Data plan responses to questions 5.A through 5.D, by state or jurisdiction: Fiscal year 2005—Continued

State or jurisdiction	Average teacher salaries			
	Does your office provide average teacher salaries estimates to the National Education Association (NEA)? Q. 5.A	Can you report full year FTE counts for teachers? Q. 5.B	Can you report full year FTE counts of teachers by program area (regular education, special education, vocational education, and other education programs)? Q. 5.C	Can you report employee benefits for only teachers? Q. 5.D
Vermont	Yes	No	No	No
Virginia	Yes	Yes	Yes	No
Washington	Yes	Yes	Yes ¹⁸	Yes
West Virginia	Yes	Yes	Yes	Yes
Wisconsin	Yes	Yes	Yes ¹⁹	No
Wyoming	Yes	Yes	No ²⁰	Yes
Other jurisdictions				
American Samoa	Yes	Yes	Yes	Yes
Guam	—	—	—	—
Northern Mariana Islands	No	Yes	Yes ²¹	Yes
Puerto Rico	Yes	Yes	No ²²	No
U.S. Virgin Islands	No	Yes	No	Yes

— Not available.

¹ We have reported teacher FTE by area for various surveys but not to NEA which has not requested such estimates.

² We collect FTEs on the annual financial report by functional area; some functional areas are combined, but we do collect by function range. We do not collect the FTE for financial reporting based on the number of days the teacher works; we collect one FTE per full time position regardless of the number of days worked. For example some employees work the minimum required 190 days, others work 200 days, etc., either is counted as 1.0 FTE.

³ Note that Items A, B, and C are not all available from the same data source.

⁴ We can provide average salaries estimates. In the past we have received estimates from NEA but have not been requested to provide them to NEA. We can estimate teacher benefits by prorating total other employment costs by the percentage of teacher salaries to total salaries.

⁵ We have a separate nonfiscal data collection that should be able to do this.

⁶ We provide the Annual Survey of Government Employment to the U.S. Census Bureau annually. This report provides salary (gross payroll) and number of employees for full-time and part-time employees. The information is segregated between instructional personnel and all other school system employees.

⁷ This is collected in the Data Analysis and Progress Reporting Division at Illinois State Board of Education.

⁸ The FTE data come in once a year as of September 15. Any Teacher hired after that would not be a part of our average salary reporting. The accounting system shows the entire year of employee salaries paid for all teachers.

⁹ 5.A: Our Office of Accountability and Assessment, responsible for nonfiscal data, compiles the average teacher salaries for internal reporting and limited distribution.

¹⁰ We do point in time collections of FTE data for teachers.

¹¹ Our Accountability section can report data for regular and special education, however, not for vocational education or any other program.

¹² It is possible to do but it requires extensive new computer programs to isolate the data. One has to make reference to three different systems.

¹³ Our data service (nonfiscal) can report FTE by the program code on school personnel records.

¹⁴ Regular Programs are separated by subject area (English, math, and science). Special Education and English as a Second Language have their own area codes to separate them. Vocational Programs could perhaps be identified from the subject area of the Professional/Technical grouping, but they may not be a clear subset.

¹⁵ Our (Labor, Education, and Community Services Comptroller Office) responsibilities are fiscal only. The Pennsylvania Department of Education/Data Division of Data Services/Gerald Hotting 717-783-6766 is responsible for this.

¹⁶ Rhode Island Department of Education expects to be able to report this data in the FY 06 reports.

¹⁷ Teacher data are only reported in the Fall Snapshot Collection.

¹⁸ 5.A., B., C., and D. Data provided are the October 1 collection of school district staffing information and do not reflect year end final.

¹⁹ 5.C. Yes for regular, special education. We can not really break out FTEs for vocational education.

²⁰ Staffing data have assignment codes to break out teachers by program; however, we can not tie these data to the financials reported for this same area. Our goal is to be able to accurately report FTE counts by program in future years.

²¹ We can disaggregate our FTE teacher count to show regular education, special education, vocational education, and other education programs.

²² The Planning & Statistics Office provides the data based on levels.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2005, Version 1b.

Appendix F— Fiscal Data Plan Responses

Table F-7. Data plan responses to questions 6.A through 8, by state or jurisdiction: Fiscal year 2005

State or jurisdiction	School level data		Can you report expenses for the function subtotals, along with any unallocated depreciation expenses as illustrated on page 194 of Financial Accounting for State and Local School Systems: 2003 Edition handbook?	For the other sources of revenue category, do you also include refunding debt, including advanced refunding, in your NPEFS and F-33 reports?
	Does your state maintain school-level finance data? Q. 6.A	If yes, do you make the data available to the public? Q. 6.B		
Alabama	No	†	No	Neither
Alaska	No	†	No	Yes, both
Arizona	No	†	No	—
Arkansas	Yes	Yes	No	NPEFS only
California	No	†	No	Yes, both
Colorado	No	†	No	Yes, both
Connecticut	No	†	No	Neither
Delaware	No ¹	†	No	Yes, both
District Of Columbia	No	Yes	Yes	Neither
Florida	Yes	Yes	Yes	Neither
Georgia	Yes	No	No	Neither
Hawaii	Yes	Yes	No	Neither
Idaho	No	†	No	Yes, both
Illinois	Yes	Yes	Yes	Yes, both
Indiana	No	†	No	Neither
Iowa	No	†	No	Yes, both
Kansas	No	†	Yes	Yes, both
Kentucky	Yes	Yes	Yes	Yes, both
Louisiana	No	†	No	Yes, both
Maine	No	†	No	Yes, both
Maryland	No	†	No	Yes, both
Massachusetts	Yes	Yes	No	—
Michigan	Yes	Yes	No	—
Minnesota	Yes	Yes	Yes	Neither
Mississippi	Yes	Yes	Yes	Yes, both
Missouri	No	†	No	Yes, both
Montana	No	†	No	Neither
Nebraska	No	†	Yes	Yes, both
Nevada	No	†	Yes	Yes, both
New Hampshire	No	†	No	Neither
New Jersey	Yes	Yes	No	Neither
New Mexico	No	†	No	F-33 only
New York	No	†	—	—
North Carolina	No	†	No	Neither
North Dakota	No	†	No	Yes, both
Ohio	Yes	Yes	No	Yes, both
Oklahoma	Yes	No	No	Neither
Oregon	Yes	Yes	No	Yes, both
Pennsylvania	No	†	Yes	Yes, both
Rhode Island	Yes	Yes	Yes	Neither
South Carolina	No	†	No	Yes, both
South Dakota	No	†	No	Yes, both
Tennessee	No	†	Yes	Yes, both
Texas	Yes	Yes	No	Neither
Utah	No	†	Yes	Yes, both

See notes at end of table.

Appendix F— Fiscal Data Plan Responses

Table F-7. Data plan responses to questions 6.A through 8, by state or jurisdiction: Fiscal year 2005—Continued

State or jurisdiction	School level data		Can you report expenses for the function subtotals, along with any unallocated depreciation expenses as illustrated on page 194 of Financial Accounting for State and Local School Systems: 2003 Edition handbook? Q. 7	For other sources of revenue category, do you also include refunding debt, including advanced refunding, in your NPEFS and F-33 reports? Q. 8
	Does your state maintain school-level finance data? Q. 6.A	If yes, do you make the data available to the public? Q. 6.B		
Vermont	No	†	No	Yes, both
Virginia	No	†	No	Yes, both
Washington	No	†	No	Yes, both
West Virginia	No	†	No	Yes, both
Wisconsin	No	†	Yes	Yes, both
Wyoming	Yes	Yes	No	Yes, both
Other jurisdictions				
American Samoa	No	†	No	Yes, both
Guam	—	—	—	—
Northern Mariana Islands	Yes	Yes	Yes	Neither
Puerto Rico	No	†	No	Neither
U.S. Virgin Islands	Yes	Yes	No	Neither

— Not available.

† Not applicable.

¹ Districts have begun to code documents to allow for the reporting of school level data, however, to date no school level reports have been prepared. The data are being reviewed for consistency in coding with the intention that reporting can begin when the new state accounting system is implemented in the next few years.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2005, Version 1b.

Appendix G—Value Distribution and Field Frequencies

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2005

Variable	Label	Number					Percent			
		Total	Flags			Totald	Flags			Totald
			Reported	Adjusted	Imputed		Reported	Adjusted	Imputed	
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	54	2	0	0	96.4	3.6	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	54	2	0	0	96.4	3.6	0.0	0.0
IR1H	FLAG LOCAL REV TRANSPORT FEES LEA'S	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1I	FLAG LOCAL REV EARNINGS ON INVESTMT	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1J	FLAG LOCAL REV FOOD SERVICE	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1K	FLAG LOCAL REV STUDENT ACTIVITIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1L	FLAG LOCAL REV OTHER REVS	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1M	FLAG LOCAL REV TEXTBOOK REVS	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1N	FLAG LOCAL REV SUMMER SCHOOL	56	53	3	0	0	94.6	5.4	0.0	0.0
ISTR1	FLAG LOCAL REV SUBTOTAL	56	55	0	0	1	98.2	0.0	0.0	1.8
IR2	FLAG INTERMED REVENUES	56	56	0	0	0	100.0	0.0	0.0	0.0
IR3	FLAG STATE REVENUES	56	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	55	0	0	1	98.2	0.0	0.0	1.8
IE11	FLAG INSTR EXP SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE12	FLAG INSTR EXP EMP BENEFITS	56	56	0	0	0	100.0	0.0	0.0	0.0
IE13	FLAG INSTR EXP PURCHASED SERVICES	56	55	1	0	0	98.2	1.8	0.0	0.0
IE14	FLAG INSTR EXP TUITION	56	53	3	0	0	94.6	5.4	0.0	0.0
IE15	FLAG INSTR EXP TUIT TO OTHER LEA'S	56	53	3	0	0	94.6	5.4	0.0	0.0
IE16	FLAG INSTR EXP SUPPLIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE17	FLAG INSTR EXP PROPERTY	56	56	0	0	0	100.0	0.0	0.0	0.0
IE18	FLAG INSTR EXP OTHER	56	55	1	0	0	98.2	1.8	0.0	0.0
ISTE1	FLAG INSTR EXP SUBTOTAL	56	53	0	0	3	94.6	0.0	0.0	5.4
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	56	0	0	0	100.0	0.0	0.0	0.0
IE213	FLAG SUP EXP SALARY INST STAFF	56	56	0	0	0	100.0	0.0	0.0	0.0
IE214	FLAG SUP EXP SALARY GEN ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE215	FLAG SUP EXP SALARY SCH ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE216	FLAG SUP EXP SALARY OPER & MAIN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE217	FLAG SUP EXP SALARY STUDENT TRANSP	56	56	0	0	0	100.0	0.0	0.0	0.0
IE218	FLAG SUP EXP SALARY OTHER SERVICES	56	55	1	0	0	98.2	1.8	0.0	0.0
ITE21	FLAG SUP EXP SALARY SUBTOTAL	56	55	0	0	1	98.2	0.0	0.0	1.8
IE222	FLAG SUP EXP EMP BENE STUDENTS	56	56	0	0	0	100.0	0.0	0.0	0.0
IE223	FLAG SUP EXP EMP BENE INST STAFF	56	56	0	0	0	100.0	0.0	0.0	0.0
IE224	FLAG SUP EXP EMP BENE GEN ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE225	FLAG SUP EXP EMP BENE SCH ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE226	FLAG SUP EXP EMP BENE OPER & MAIN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE227	FLAG SUP EXP EMP BENE PUPIL TRANSP	56	56	0	0	0	100.0	0.0	0.0	0.0
IE228	FLAG SUP EXP EMP BENE OTHER SERV	56	55	1	0	0	98.2	1.8	0.0	0.0
ITE22	FLAG SUP EXP EMP BENE SUBTOTAL	56	55	0	0	1	98.2	0.0	0.0	1.8
IE232	FLAG SUP EXP PURCH SV STUDENTS	56	55	1	0	0	98.2	1.8	0.0	0.0
IE233	FLAG SUP EXP PURCH SV INST STAFF	56	55	1	0	0	98.2	1.8	0.0	0.0
IE234	FLAG SUP EXP PURCH SV GEN ADMIN	56	54	2	0	0	96.4	3.6	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 2005—Continued

Variable	Label	Number					Percent			
		Total	Flags			Totald	Flags			Totald
			Reported	Adjusted	Imputed		Reported	Adjusted	Imputed	
IE235	FLAG SUP EXP PURCH SV SCH ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0
IE236	FLAG SUP EXP PURCH SV OPER & MAIN	56	55	1	0	0	98.2	1.8	0.0	0.0
IE237	FLAG SUP EXP PURCH SV PUPIL TRANSP	56	54	2	0	0	96.4	3.6	0.0	0.0
IE238	FLAG SUP EXP PURCH SV OTHER SERV	56	55	1	0	0	98.2	1.8	0.0	0.0
ITE23	FLAG SUP EXP PURCH SV SUBTOTAL	56	52	0	0	4	92.9	0.0	0.0	7.1
IE242	FLAG SUP EXP SUPPLIES STUDENTS	56	56	0	0	0	100.0	0.0	0.0	0.0
IE243	FLAG SUP EXP SUPPLIES INST STAFF	56	56	0	0	0	100.0	0.0	0.0	0.0
IE244	FLAG SUP EXP SUPPLIES GEN ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0
IE245	FLAG SUP EXP SUPPLIES SCH ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE246	FLAG SUP EXP SUPPLIES OPER & MAIN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE247	FLAG SUP EXP SUPPLIES PUPIL TRANSP	56	56	0	0	0	100.0	0.0	0.0	0.0
IE248	FLAG SUP EXP SUPPLIES OTHER SERV	56	55	1	0	0	98.2	1.8	0.0	0.0
ITE24	FLAG SUP EXP SUPPLIES SUBTOTAL	56	54	0	0	2	96.4	0.0	0.0	3.6
IE252	FLAG SUP EXP PROPERTY STUDENTS	56	55	1	0	0	98.2	1.8	0.0	0.0
IE253	FLAG SUP EXP PROPERTY INST STAFF	56	55	1	0	0	98.2	1.8	0.0	0.0
IE254	FLAG SUP EXP PROPERTY GEN ADMIN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE255	FLAG SUP EXP PROPERTY SCH ADMIN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE256	FLAG SUP EXP PROPERTY OPER & MAIN	56	55	1	0	0	98.2	1.8	0.0	0.0
IE257	FLAG SUP EXP PROPERTY PUPIL TRANSP	56	55	1	0	0	98.2	1.8	0.0	0.0
IE258	FLAG SUP EXP PROPERTY OTHER SERV	56	55	1	0	0	98.2	1.8	0.0	0.0
ITE25	FLAG SUP EXP PROPERTY SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE262	FLAG SUP EXP OTHER INST STUDENTS	56	55	1	0	0	98.2	1.8	0.0	0.0
IE263	FLAG SUP EXP OTHER INST STAFF	56	55	1	0	0	98.2	1.8	0.0	0.0
IE264	FLAG SUP EXP OTHER GEN ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0
IE265	FLAG SUP EXP OTHER SCH ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0
IE266	FLAG SUP EXP OTHER OPER & MAIN	56	55	1	0	0	98.2	1.8	0.0	0.0
IE267	FLAG SUP EXP OTHER PUPIL TRANSP	56	54	2	0	0	96.4	3.6	0.0	0.0
IE268	FLAG SUP EXP OTHER SERV	56	55	1	0	0	98.2	1.8	0.0	0.0
ITE26	FLAG SUP EXP OTHER SUBTOTAL	56	53	0	0	3	94.6	0.0	0.0	5.4
ISTE22	FLAG SUP EXP SUBTOTAL STUDENTS	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE23	FLAG SUP EXP SUBTOTAL INST STAFF	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE24	FLAG SUP EXP SUBTOTAL GEN ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE25	FLAG SUP EXP SUBTOTAL SCH ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE26	FLAG SUP EXP SUBTOTAL OPER & MAIN	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE27	FLAG SUP EXP SUBTOTAL PUPIL TRANSP	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE28	FLAG SUP EXP SUBTOTAL OTHER SERVICES	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE2T	FLAG SUP EXP TOTAL SUPPORT SERVICES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A11	FLAG NONINST SERV FOOD SERV SALARY	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A12	FLAG NONINST SERV FOOD SERV EMP BEN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A13	FLAG NONINST SERV FOOD SERV PURCH	56	54	2	0	0	96.4	3.6	0.0	0.0
IE3A14	FLAG NONINST SERV FOOD SERV SUPPLY	56	55	1	0	0	98.2	1.8	0.0	0.0
IE3A2	FLAG NONINSTR SERV FOOD SERV PROP	56	56	0	0	0	100.0	0.0	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	56	0	0	0	100.0	0.0	0.0	0.0
IE3B11	FLAG NONINSTR SERV ENTERPRISE SALAR	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 SUPPL	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	56	0	0	0	100.0	0.0	0.0	0.0
IE4A1	FLAG DIRECT PROG SUP TEXTBOOKS	56	55	1	0	0	98.2	1.8	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	53	3	0	0	94.6	5.4	0.0	0.0
IE4B2	FLAG DIRECT PROG SUP TRNSPRT (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4C1	FLAG DIRECT PROG SUP EMP BENE	56	44	12	0	0	78.6	21.4	0.0	0.0

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2005—Continued

Variable	Label	Number					Percent			
		Total	Flags			Totaled	Flags			
		Reported	Adjusted	Imputed		Reported	Adjusted	Imputed	Totaled	
IE4C2	FLAG DIRECT PROG SUP EMP BEN (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4D	FLAG DIRECT PROG SUP PRIV SCH STUDNT	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4E1	FLAG DIRECT PROG SUP OTHER	56	38	18	0	0	67.9	32.1	0.0	0.0
IE4E2	FLAG DIRECT PROG SUP OTHER (PROPERTY)	56	52	4	0	0	92.9	7.1	0.0	0.0
ISTE4	FLAG DIRECT PROG SUP SUBTOTAL	56	36	0	0	20	64.3	0.0	0.0	35.7
ITE5	FLAG CURRENT EXPENDITURES	56	53	0	0	3	94.6	0.0	0.0	5.4
IE61	FLAG FACILITIES AQUIS NONPROPERTY	56	44	12	0	0	78.6	21.4	0.0	0.0
IE62	FLAG FACILITIES AQUIS PROP (LAND/BLDS)	56	43	13	0	0	76.8	23.2	0.0	0.0
IE63	FLAG FACILITIES AQUIS EQUIPMENT	56	48	8	0	0	85.7	14.3	0.0	0.0
ISTE6	FLAG FACILITIES AQUIS TOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE7A1	FLAG OTHER USE DEBT SERVICE INTEREST	56	55	1	0	0	98.2	1.8	0.0	0.0
IE7A2	FLAG OTHER USE REDEMPTION	56	55	1	0	0	98.2	1.8	0.0	0.0
ISTE7	FLAG OTHER USE DEBT SERV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE81	FLAG COMM SERV NONPROPERTY	56	51	3	2	0	91.1	5.4	3.6	0.0
IE82	FLAG COMM SERV PROPERTY	56	51	3	2	0	91.1	5.4	3.6	0.0
IE9A	FLAG DIRECT COST PROG NONPUB SCH	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9B	FLAG DIRECT COST PROG ADULT ED	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9C	FLAG DIRECT COST PROG COMM COLLEGE	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9D	FLAG DIRECT COST PROG OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE91	FLAG DIRECT COST PROG PROPERTY	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE9	FLAG DIRECT COST PROG SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
ITE10	FLAG PROPERTY TOTAL	56	41	0	0	15	73.2	0.0	0.0	26.8
ITE11	FLAG TOTAL EXPENDITURES FOR EDUCATION	56	51	0	0	5	91.1	0.0	0.0	8.9
IX12C	FLAG EXCLUS FOR PL 100 297 TITLE I	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12D	FLAG EXCLUS FOR PL 100 297 TITLE I CO	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12E	FLAG EXCLUS FOR PL 100 297 TITLE V PART A	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12F	FLAG EXCLUS FOR PL 100 297 TITLE V PART A CO	56	56	0	0	0	100.0	0.0	0.0	0.0
ITX12	FLAG TOTAL EXCLUS FOR PL 100 297	56	56	0	0	0	100.0	0.0	0.0	0.0
INCE13	FLAG NET CURRENT EXPENDITURES	56	53	0	0	3	94.6	0.0	0.0	5.4
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	53	0	0	3	94.6	0.0	0.0	5.4
MEMBR04	FLAG TOTAL STUDENT	56	45	0	0	11	80.4	0.0	0.0	19.6

NOTE: Details may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Finance Survey (NPEFS)," Fiscal year 2005, Version 1b.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2005

Variable	Label	Number	Missing	Not applicable	[In dollars]		
					Minimum	Maximum	Mean
R1A	LOCAL REV PROPERTY TAX	40	1	15	\$3,776,077	\$17,329,698,442	\$3,450,855,004
R1B	LOCAL REV NON PROPERTY TAX	28	1	27	1,252,311	2,078,837,550	337,402,750
R1C	LOCAL REV LOC GOVT PROP TAX	23	1	32	168,400	7,142,693,593	1,298,942,743
R1D	LOCAL REV LOC GOVT NON PROP TAX	20	1	35	176,497	2,958,085,808	417,857,266
R1E	LOCAL REV INDIVID TUITION	55	1	0	0	98,445,149	13,244,013
R1F	LOCAL REV TUITION FR LEA'S	55	1	0	0	1,351,833,471	96,394,545
R1G	LOCAL REV TRANSPORT FEES INDIVID	55	1	0	0	21,993,295	1,513,726
R1H	LOCAL REV TRANSPORT FEES LEA'S	55	1	0	0	176,847,811	6,282,439
R1I	LOCAL REV EARNINGS ON INVESTMT	55	1	0	0	617,011,860	65,611,614
R1J	LOCAL REV FOOD SERVICE	55	1	0	0	566,864,269	118,817,251
R1K	LOCAL REV STUDENT ACTIVITIES	55	1	0	0	435,448,057	61,756,840
R1L	LOCAL REV OTHER REVS	55	1	0	0	2,818,865,981	230,081,311
R1M	LOCAL REV TEXTBOOK REVS	55	1	0	0	88,615,226	3,646,986
R1N	LOCAL REV SUMMER SCHOOL	55	1	0	0	14,186,132	1,883,451
STR1	LOCAL REV SUBTOTAL	55	1	0	130,169	21,458,296,868	3,873,178,930
R2	INTERMED REVENUES	55	1	0	0	224,572,344	27,653,523
R3	STATE REVENUES	55	1	0	0	35,234,573,954	4,195,141,062
R4A	FED REV DIRECT GRANTS	55	1	0	0	778,241,815	63,307,999
R4B	FED REV THRU STATE	55	1	0	25,532,580	6,018,502,893	729,616,992
R4C	FED REV THRU INTERMED AGENCIES	55	1	0	92,914,124	7,977,722	32,442,575
R4D	FED REV OTHER SOURCES	55	1	0	0	210,197,874	32,442,575
STR4	FED REV SUBTOTAL	55	1	0	25,691,378	6,657,893,617	833,345,289
R5	REV FR OTHER SOURCES	55	1	0	0	8,870,806,336	872,986,886
TR	TOTAL REVENUE FROM ALL SOURCES	55	1	0	63,700,001	59,481,349,655	8,929,318,804
E11	INSTR EXP SALARIES	55	1	0	17,684,881	20,911,505,004	3,290,157,238
E12	INSTR EXP EMP BENEFITS	55	1	0	3,418,796	6,678,136,999	1,005,464,762
E13	INSTR EXP PURCHASED SERVICES	55	1	0	161,344	1,208,722,949	164,193,870
E14	INSTR EXP TUITION	55	1	0	0	661,120,364	65,561,162
E15	INSTR EXP TUITION TO OTHER LEA'S	55	1	0	0	1,439,387,798	108,543,419
E16	INSTR EXP SUPPLIES	55	1	0	1,398,412	1,529,163,021	222,109,667
E17	INSTR EXP PROPERTY	55	1	0	0	144,863,195	39,016,027
E18	INSTR EXP OTHER	55	1	0	5,140	162,917,469	21,638,736
STE1	INSTR EXP SUBTOTAL	55	1	0	29,135,216	30,908,058,904	4,769,125,435
E11A	INSTR EXP REGULAR PROGRAM SALARIES	44	12	0	5,245,295	15,811,496,450	1,983,051,014
E11B	INSTR EXP SPECIAL EDUCATION SALARIES	44	12	0	1,119,840	2,359,878,194	416,953,078
E11C	INSTR EXP VOCATIONAL SALARIES	43	13	0	149,234	326,476,060	81,080,209
E11D	INSTR EXP OTHER PROGRAMS SALARIES	42	14	0	63,158	674,243,011	101,598,763
E2	INSTR EXP TEXTBOOKS	41	15	0	3,346,271	352,802,627	54,747,971
E212	SUP EXP SALARY STUDENTS	55	1	0	0	1,592,780,282	275,990,998
E213	SUP EXP SALARY INST STAFF	55	1	0	0	1,836,790,607	220,240,908
E214	SUP EXP SALARY GEN ADMIN	55	1	0	0	263,225,211	67,845,028
E215	SUP EXP SALARY SCH ADMIN	55	1	0	0	2,400,656,701	317,740,065
E216	SUP EXP SALARY OPER & MAIN	55	1	0	0	1,937,448,528	279,078,410
E217	SUP EXP SALARY STUDENT TRANSP	55	1	0	0	494,034,436	116,015,169
E218	SUP EXP SALARY OTHER SERVICES	55	1	0	65,681	1,236,414,960	118,595,888
TE21	SUP EXP SALARY SUBTOTAL	55	1	0	2,476,699	9,727,802,846	1,395,506,466
E222	SUP EXP EMP BENE STUDENTS	55	1	0	0	516,362,836	81,394,679
E223	SUP EXP EMP BENE INST STAFF	55	1	0	0	590,627,497	64,505,280
E224	SUP EXP EMP BENE GEN ADMIN	55	1	0	0	166,297,310	25,044,026
E225	SUP EXP EMP BENE SCH ADMIN	55	1	0	0	821,676,187	94,902,932
E226	SUP EXP EMP BENE OPER & MAIN	55	1	0	0	785,685,428	99,724,792
E227	SUP EXP EMP BENE PUPIL TRANSP	55	1	0	0	201,206,916	42,422,662
E228	SUP EXP EMP BENE OTHER SERV	55	1	0	17,346	523,463,627	45,517,997
TE22	SUP EXP EMP BENE SUBTOTAL	55	1	0	996,164	3,531,393,874	453,512,369
E232	SUP EXP PURCH SV STUDENTS	55	1	0	148,159	197,597,985	33,848,036
E233	SUP EXP PURCH SV INST STAFF	55	1	0	4,917	606,152,520	50,916,050
E234	SUP EXP PURCH SV GEN ADMIN	55	1	0	11,328	277,511,188	48,043,578
E235	SUP EXP PURCH SV SCH ADMIN	55	1	0	0	191,471,696	16,320,430
E236	SUP EXP PURCH SV OPER & MAIN	55	1	0	0	1,306,657,727	201,766,490
E237	SUP EXP PURCH SV PUPIL TRANSP	55	1	0	0	1,245,698,447	129,335,626
E238	SUP EXP PURCH SV OTHER SERV	55	1	0	70,161	484,610,529	59,696,051
TE23	SUP EXP PURCH SV SUBTOTAL	55	1	0	1,002,483	3,348,924,805	539,926,261

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2005—Continued

Variable	Label	Number	Missing	Not applicable	[In dollars]		
					Minimum	Maximum	Mean
E242	SUP EXP SUPPLIES STUDENTS	55	1	0	0	54,631,581	8,813,691
E243	SUP EXP SUPPLIES INST STAFF	55	1	0	0	258,896,927	32,582,753
E244	SUP EXP SUPPLIES GEN ADMIN	55	1	0	1,048	15,328,390	4,045,496
E245	SUP EXP SUPPLIES SCH ADMIN	55	1	0	0	71,410,074	7,989,856
E246	SUP EXP SUPPLIES OPER & MAIN	55	1	0	0	1,292,301,737	161,783,292
E247	SUP EXP SUPPLIES PUPIL TRANSP	55	1	0	0	122,575,324	27,310,620
E248	SUP EXP SUPPLIES OTHER SERV	55	1	0	19,251	122,243,482	14,081,967
TE24	SUP EXP SUPPLIES SUBTOTAL	55	1	0	510,062	1,908,057,135	256,607,675
E252	SUP EXP PROPERTY STUDENTS	55	1	0	0	9,644,777	1,560,958
E253	SUP EXP PROPERTY INST STAFF	55	1	0	0	104,689,557	10,185,822
E254	SUP EXP PROPERTY GEN ADMIN	55	1	0	0	28,164,513	1,822,733
E255	SUP EXP PROPERTY SCH ADMIN	55	1	0	0	11,576,836	1,526,340
E256	SUP EXP PROPERTY OPER & MAIN	55	1	0	0	186,564,149	17,568,847
E257	SUP EXP PROPERTY PUPIL TRANSP	55	1	0	0	107,679,335	20,889,807
E258	SUP EXP PROPERTY OTHER SERV	55	1	0	0	48,118,480	9,859,924
TE25	SUP EXP PROPERTY SUBTOTAL	55	1	0	17,770	327,141,720	63,414,430
E262	SUP EXP OTHER STUDENTS	55	1	0	0	80,606,432	3,402,149
E263	SUP EXP OTHER INST STAFF	55	1	0	0	31,573,464	3,807,575
E264	SUP EXP OTHER GEN ADMIN	55	1	0	0	63,223,677	10,084,150
E265	SUP EXP OTHER SCH ADMIN	55	1	0	0	34,622,214	2,434,533
E266	SUP EXP OTHER OPER & MAIN	55	1	0	0	104,083,745	6,272,321
E267	SUP EXP OTHER PUPIL TRANSP	55	1	0	0	68,121,582	3,462,731
E268	SUP EXP OTHER SERV	55	1	0	0	183,649,156	19,730,066
TE26	SUP EXP OTHER SUBTOTAL	55	1	0	382,475	294,002,526	49,193,524
STE22	SUP EXP SUBTOTAL STUDENTS	55	1	0	1,052,892	2,343,885,172	403,449,553
STE23	SUP EXP SUBTOTAL INST STAFF	55	1	0	168,475	3,294,410,748	372,052,565
STE24	SUP EXP SUBTOTAL GEN ADMIN	55	1	0	619,190	748,759,746	155,062,278
STE25	SUP EXP SUBTOTAL SCH ADMIN	55	1	0	0	3,432,720,576	439,387,816
STE26	SUP EXP SUBTOTAL OPER & MAIN	55	1	0	0	4,929,142,155	748,625,305
STE27	SUP EXP SUBTOTAL PUPIL TRANSP	55	1	0	157,772	1,947,528,527	318,546,807
STE28	SUP EXP SUBTOTAL OTHER SERV	55	1	0	252,031	2,371,872,101	257,621,970
STE2T	SUP EXP TOTAL SUPPORT SERVICES	55	1	0	5,805,731	18,069,630,551	2,694,746,295
E3A11	NONINST SERV FOOD SERV SALARIES	55	1	0	258,051	631,744,291	104,906,028
E3A12	NONINST SERV FOOD SERV EMP BENE	55	1	0	71,420	245,062,004	35,843,421
E3A13	NONINST SERV FOOD SERV PURCH SERV	55	1	0	21,612	148,422,267	24,399,653
E3A14	NONINST SERV FOOD SERV SUPPLIES	55	1	0	0	908,309,538	135,300,280
E3A2	NONINSTR SERV FOOD SERV PROPERTY	55	1	0	0	21,189,627	4,565,774
E3A16	NONINSTR SERV FOOD SERV OTHER	55	1	0	0	25,160,294	3,034,577
E3A1	NONINSTR SERV FOOD SERV SUBTOTAL	55	1	0	442,664	1,837,873,975	303,483,960
E3B11	NONINSTR SERV ENTERPRISE SALARIES	55	1	0	0	50,373,436	3,697,864
E3B12	NONINSTR SERV ENTERPRISE EMP BENE	55	1	0	0	23,336,658	1,342,101
E3B13	NONINSTR SERV ENTERPRISE PURCH SERV	55	1	0	0	76,634,791	3,812,890
E3B14	NONINSTR SERV ENTERPRISE SUPPLIES	55	1	0	0	71,436,591	5,068,339
E3B2	NONINSTR SERV ENTERPRISE PROPERTY	55	1	0	0	9,829,113	412,612
E3B16	NONINSTR SERV ENTERPRISE OTHER	55	1	0	0	118,283,508	3,593,393
E3B1	NONINSTR SERV ENTERPRISE SUBTOTAL	55	1	0	0	165,690,766	17,514,585
STE3	NONINSTR SERV TOTAL	55	1	0	3,533,664	1,940,964,809	320,998,546
E4A1	DIRECT PROG SUP TEXTBOOKS	55	1	0	0	0	0
E4A2	DIRECT PROG SUP TEXTBOOKS 9 PROP	55	1	0	0	0	0
E4B1	DIRECT PROG SUP TRANSPORT	55	1	0	0	0	0
E4B2	DIRECT PROG SUP TRANSPORT (PROP)	55	1	0	0	0	0
E4C1	DIRECT PROG SUP EMP BENE	55	1	0	0	0	0
E4C2	DIRECT PROG SUP EMP BENE (PROP)	55	1	0	0	0	0
E4D	DIRECT PROG SUP PRIV SCH STUDENT	55	1	0	0	113,755,318	3,204,669
E4E1	DIRECT PROG SUP OTHER	55	1	0	0	0	0
E4E2	DIRECT PROG SUP OTHER (PROPERTY)	55	1	0	0	0	0
STE4	DIRECT PROG SUP SUBTOTAL	55	1	0	0	0	0
TE5	CURRENT EXPENDITURES	55	1	0	58,162,560	50,918,654,264	7,784,870,276
E61	FACILITIES AQUIS NONPROPERTY	55	1	0	124,843	8,541,884,139	744,435,958
E62	FACILITIES AQUIS PROP (LAND & BLDS)	55	1	0	0	1,116,476,395	73,412,166
E63	FACILITIES AQUIS PROP (EQUIPMENT)	55	1	0	0	442,868,805	47,776,533
STE6	FACILITIES AQUIS NONPROP & PROP TOTAL	55	1	0	1,019,435	9,790,496,139	865,624,657

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2005—Continued

Variable	Label	Number	Missing	Not applicable	[In dollars]		
					Minimum	Maximum	Mean
E7A1	OTHER USE DEBT SERVICE INTEREST	55	1	0	0	1,655,218,711	241,842,211
E7A2	OTHER USE DEBT SERV REDEMPTION	55	1	0	0	2,046,041,266	367,199,927
STE7	OTHER USE DEBT SERV SUBTOTAL	55	1	0	0	2,919,856,002	609,042,138
E81	COMM SERV NONPROPERTY	55	1	0	0	394,968,336	51,521,122
E82	COMM SERV PROPERTY	55	1	0	0	11,741,582	835,569
E9A	DIRECT COST PROG NONPUB SCH	55	1	0	0	351,541,699	19,534,911
E9B	DIRECT COST PROG ADULT ED	55	1	0	0	607,873,017	36,073,992
E9C	DIRECT COST PROG COMM COLLEGE	55	1	0	0	317,849	7,903
E9D	DIRECT COST PROG OTHER	55	1	0	0	948,214,556	30,728,267
E91	DIRECT COST PROG PROPERTY	55	1	0	0	12,885,071	940,115
STE9	DIRECT COST PROG SUBTOTAL	55	1	0	0	1,531,791,452	86,345,074
TE10	PROPERTY TOTAL	55	1	0	451,606	1,459,949,982	230,373,227
TE11	TOTAL EXPENDITURES FOR EDUCATION	55	1	0	59,870,910	61,923,329,738	8,897,545,656
X12C	EXCLUS FOR PL 100 297 TITLE I	55	1	0	0	1,739,775,966	192,258,327
X12D	EXCLUS FOR PL 100 297 TITLE I CARRYOVER	55	1	0	0	498,871,666	40,498,413
X12E	EXCLUS FOR PL 100 297 TITLE V	55	1	0	0	48,474,492	4,672,550
X12F	EXCLUS FOR PL 100 297 TITLE V PART A CARRYOVER	55	1	0	0	24,389,998	2,086,840
TX12	TOTAL EXCLUS FOR PL 100 297	55	1	0	8,348,841	2,764,268,221	440,378,398
NCE13	NET CURRENT EXPENDITURES	55	1	0	45,302,761	48,154,386,043	7,344,491,878
ADA	ADA (STATE AND NCES DEFINITION)	55	1	0	10,301	6,373,959	840,132
A14A	ADA (STATE DEFINITION)	30	1	25	70,817	6,373,959	1,111,299
A14B	ADA (NCES DEFINITION)	25	1	30	10,301	1,719,566	514,731
PPE15	PER PUPIL EXPENDITURES	55	1	0	3,255	14,459	8,655
MEMBR04	STUDENT MEMBERSHIP	56	0	0	11,601	6,441,557	882,952

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Finance Survey (NPEFS)," Fiscal year 2005, 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 2005 (FY 05). 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:

- Health insurance and retirement benefits amounts paid by the school districts have increased. Health insurance increased by 11.7 percent and the retirement rate increased from 6.6 percent to 7.0 percent of salaries.
- Transportation fees are not paid by students.
- The state chart of accounts does not include a code for revenue from tuition, fees, and charges paid by students to attend summer school.
- Increases in Other Sources of Revenues are from the proceeds of long-term liabilities (bonds, warrants, and loans).
- State funding has increased significantly for technology, library enhancement, professional development, and transportation operations.
- The purchase of school buses to update school district fleets is more transparent as expenditures are no longer prorated.

Alaska

Fiscal Year: July 1–June 30

Notes:

- Alaska’s school districts experienced significant increases in employee benefits among different functions that are attributed to Teachers Employees Retirement System and Public Employees Retirement System that had been under funded in prior years.

Arizona

Fiscal Year: July 1–June 30

Notes:

- Contracted teachers account for increases in instruction purchased services.
- Food Services – Property and Food Services – Other included incorrect amounts in FY 04.

Arkansas

Fiscal Year: July 1–June 30

Notes:

- In response to a U.S. Supreme Court ruling, the Arkansas General Assembly passed a series of education finance reform initiatives that added over \$450 million in new funding. There are significant increases overall in revenues, expenditures, and state per pupil expenditures.

Appendix H—State Notes

California

Fiscal Year: July 1–June 30

Notes:

- Local education agencies (LEAs) data are collected in the Standardized Account Code Structure (SACS) format with the exception of data from certain charter schools that are reported in the more summarized Alternative Form, which lack expenditure detail by function.
- Revenues from Local Sources decreased by 8.8 percent as a result of the state's shift of \$4 billion in Educational Revenue Augmentation Funds (ERAF) taxes from schools to city and county governments. Increases in Other Local Revenues are from a \$56 million increase in taxes (or fees) for real estate developers and a \$167 million increase in interest earnings.
- California does not receive revenues from intermediate sources.
- Revenues from State Sources increased by 10 percent primarily due to a \$4 billion shift in ERAF taxes that increased state aid by a corresponding amount and also as a result of the 2.4 percent Cost-of-Living Adjustment (COLA) on revenue limit funding and most state categorical programs.
- Other Sources of Revenues increased by 45.9 percent as a result of increased debt issuance by LEAs to fund facilities projects. Increased issuances include general obligation bonds and certificates of participation.
- Increases of 11.8 percent overall for employee benefits are the result of a substantial increase in the state contribution to pensions and a 100 percent increase in the state unemployment rate and increases to health and welfare benefits. Retirement incentives were offered as a cost-saving measure.

Colorado

Fiscal Year: July 1–June 30

Notes:

- Jefferson County School district changed the reporting of revenues in the full day preschool and kindergarten fund from Other Revenues from Local Sources to Tuition from Individuals.

Connecticut

Fiscal Year: July 1–June 30

Notes:

- Food Services expenditures are based on prior year nationwide percentage allocations.
- The Connecticut Legislature has increased funding for the Teacher Retirement Fund.
- Connecticut does not collect Community Services data from school districts.

Delaware

Fiscal Year: July 1–June 30

Appendix H—State Notes

District of Columbia

Fiscal Year: July 1–June 30

Notes:

- Other Local Government Property Tax amount is derived from allocating a percentage of Other Local Government Nonproperty Tax.
- A percentage of Facilities Acquisition and Construction Services (FACS) Nonproperty expenditures are allocated to FACS Property and FACS Equipment.
- There has been no imputation of Other Sources of Revenues and Debt Services.
- Revenue, expenditure, and average daily attendance data include data from D.C. charter schools.

Florida

Fiscal Year: July 1–June 30

Georgia

Fiscal Year: July 1–June 30

Notes:

- Districts in Georgia are moving toward full Georgia Association of Activity Professionals (GAAP) basis reporting to the SEA. For FY 05, almost all districts reported District Activity Accounts in their financial data. Districts are setting up capital asset policies and procedures for reporting capital asset information. Items have been reclassified as supplies that were previously reported as property.

Hawaii

Fiscal Year: July 1–June 30

Notes:

- Hawaii receives very little revenue from property or nonproperty taxes for public education. Instruction expenditure increases are due to funding through the FR-recruitment and Incentive program.
- General Administration support services and School Administration support services increases are due to additional funding for these categories from the Hawaii legislature for Act 6 and Act 51, respectively.

Idaho

Fiscal Year: July 1–June 30

Illinois

Fiscal Year: July 1–June 30

Notes:

- All Revenues from Local Governmental Units Other Than School Districts have been reclassified to Taxes Levied/Assessed by the School District.

Appendix H—State Notes

Indiana

Fiscal Year: July 1–June 30

Notes:

- Property tax remitted for charter schools is classified as state revenue.

Iowa

Fiscal Year: July 1–June 30

Notes:

- Charter school data are reported with data for the school district in which the charter school is located.

Kansas

Fiscal Year: July 1–June 30

Notes:

- Increase in Student Transportation supplies cost is due to increased fuel costs.

Kentucky

Fiscal Year: July 1–June 30

Notes:

- Increases in Other Local Source Revenue are due to the inclusion of construction fund revenues.
- Adult Education and Vocational Education program amounts have been disaggregated and reported in the appropriate categories in Direct Cost expenditures.
- Increases in Instruction Support Services are due to increased energy and technology costs.
- Increases in Student Transportation Support Services are due to increased fuel costs.

Louisiana

Fiscal Year: July 1–June 30

Notes:

- The increase in Title I, carryover is due to the state education agency switching to the First-in, First-out (FIFO) method for grant reimbursement requests.

Maine

Fiscal Year: July 1–June 30

Notes:

- Food Services revenue and expenditure data are calculated by the U.S. Census Bureau using the state School Nutrition data file.
- The change in student transportation is due to a \$2.4 million increase in fuel costs.

Appendix H—State Notes

Maryland

Fiscal Year: July 1–June 30

Notes:

- Increases in Other Local Revenues and Facilities Acquisition and Construction Services are from the expanded spending on school properties.
- The increase in Debt Services is a result of increases in school construction.
- Baltimore City decreased Instruction Salaries by \$79 million; and increased purchased services by \$13 million.
- The increase in instruction equipment is accounted for by an increase in expenditure of over \$14 million in Prince George’s County.
- The increase in Instruction Support Services is a result of the reclassification of guidance salaries in Montgomery County.
- Increases in Operations and Maintenance Support Service, Supplies are from the correct classification this year of energy services.
- The increase in School Administration Support Services employee benefits is a result of the proper classification of data this year.

Massachusetts

Fiscal Year: July 1–June 30

Notes:

- The increase in Other Sources of Revenue was due to a larger number of districts selling bonds.
- Grants-in-Aid Direct from the Federal Government did not include Impact Act in FY 04.
- The increase in Other Support Services is due to the change in the reporting method for the Lake County Service Cooperative #926-83.

Michigan

Fiscal Year: July 1–June 30

Notes:

- Shared services for transportation have increased.

Minnesota

Fiscal Year: July 1–June 30

Mississippi

Fiscal Year: July 1–June 30

Missouri

Fiscal Year: July 1–June 30

Notes:

- Across-the-board increases in Support Services Property are a result of school districts postponing equipment and school bus purchases in prior years.
- Missouri provided a special ratio for Instructional Expenditures – Tuition to Other In-State LEAs contains Instructional Expenditures – Tuition to Private and Out-of-State Schools imputation.

Appendix H—State Notes

Montana

Fiscal Year: July 1–June 30

Nebraska

Fiscal Year: September 1–August 31

Notes:

- The increase in Instruction Employee Benefits is due to a correction for federal grant expenditure amounts that, in prior years, were reported in salaries only, but included salaries and employee benefits.
- Nebraska does not collect Title I, carryover expenditures. These amounts are included in Title I expenditures.

Nevada

Fiscal Year: July 1–June 30

Notes:

- Revenue in lieu of taxes has been reported in error in prior years. It has been moved to Other Government Units – Property Tax this year.
- The increase in Transportation Support Services is due to the replacement of outdated school buses.
- The increase in Food Services supplies is due to Clark (largest school district) spending \$14 million more in food supplies in FY 05. This is related to the strong growth in the student population for this district.

New Hampshire

Fiscal Year: July 1–June 30

Notes:

- Charter schools are not included in reporting for revenues and expenditures except in expenditures reported as tuition by the sending districts.
- Title I carryover is included in Title I expenditures. Title V data is aggregated with other federal grant expenditure amounts.

New Jersey

Fiscal Year: July 1–June 30

Notes:

- Changes to the chart of accounts to Support Services for Central Services and Administration Information Technology account for the differences in reporting from the prior year for School Administration and Other Support Services.

New Mexico

Fiscal Year: July 1–June 30

Notes:

- New Mexico does not receive tuition payments or tuition to other LEAs within the state.
- New Mexico does not receive transportation fees.

Appendix H—State Notes

New York

Fiscal Year: July 1–June 30

North Carolina

Fiscal Year: July 1–June 30

Notes:

- The debt service interest data and debt retirement data are compiled by the U.S. Census Bureau from state data files submitted for the “Annual Financial Survey” (F-33).
- Reporting for Food Services, Supplies includes the total value of commodities.

North Dakota

Fiscal Year: July 1–June 30

Ohio

Fiscal Year: July 1–June 30

Notes:

- Decreases in Federal Revenue from Intermediate Sources are due to decreases in Restricted Grants-in-Aid. Unused monies are returned to the intermediate government unit.
- Across-the-board increases in Support Services Purchased Services are a result of LEAs purchasing outsourcing services such as Transportation, Cleaning services, and Rentals.

Oklahoma

Fiscal Year: July 1–June 30

Notes:

- Oklahoma does not pay tuition to institutions outside of the state per Oklahoma state law.
- The increase in per pupil expenditures is due to a two-year recovery from a revenue shortfall in FY 02.
- Legislators funded health insurance for all support and certified employees at a cost of \$243.5 million.

Oregon

Fiscal Year: July 1–June 30

Notes:

- Local Revenues Property Tax penalties have been reclassified this year as Nonproperty Tax.
- Tuition Payments to Other Districts within the State have been reclassified.
- Other Support Services Employee Benefits and Other increased due to administrative costs associated with Public Employee Retirement Systems (PERS) UAL bond issuance.
- The increase in Direct Cost – Other is due to the new classification of PERS UAL Lump Sum Bond Payments made to PERS.

Appendix H—State Notes

Pennsylvania

Fiscal Year: July 1–June 30

Rhode Island

Fiscal Year: July 1–June 30

Notes:

- Student Support Services Salaries have increased due to reclassifying salaries of therapists, consultants, and other professional services from Instruction expenditures.
- Decreases in Food Services Salaries are a result of school districts contracting out this function.
- Two LEAs (Beacon Charter School and Rhode Island School for the Deaf) from last year are not included in this year's total.

South Carolina

Fiscal Year: July 1–June 30

South Dakota

Fiscal Year: July 1–June 30

Tennessee

Fiscal Year: July 1–June 30

Notes:

- The increase in Student Transportation Support Services is due to increases in the price of diesel and gasoline.

Texas

Fiscal Year: September 1–August 31

Notes:

- The large increase in Other Sources of Revenues is due to three programs that help districts with new and existing debt: (1) the Instructional Facilities Allotment program that provides assistance to districts making debt service payments on new, qualifying bonds and lease payments; (2) the Existing Debt Allotment that assists districts with payments of existing eligible bonded debt; and (3) the New Instructional Facilities Allotment that helps districts with start-up costs for new schools. Fluctuations occur at the state level. Support for these programs changes each year according to the funds available.

Utah

Fiscal Year: July 1–June 30

Notes:

- The increase in Other Sources of Revenues is from the increase in bond sales.

Appendix H—State Notes

Vermont

Fiscal Year: July 1–June 30

Notes:

- Vermont had a major statutory change (from Act 60 to Act 68) that moved most of local property tax revenues into the state revenues category. It is a part of a state effort to ensure equal access to educational resources regardless of the property wealth of individual districts. With rare exceptions, all Local Property Tax Revenues are now State Revenues.
- The increase in Enterprise Operations is from a one-time expenditure for a facility.

Virginia

Fiscal Year: July 1–June 30

Notes:

- The increase in Other Revenue from Local Sources was due to \$14.5 million in E-rate revenue from FY 03. Grants-in-Aid Direct from the Federal Government includes \$22 million for the federal Head Start Program. It was misreported in FY 03.
- Instruction Support Services – Property includes lease-purchases that were reported under Direct Cost – Property in prior years.
- General Administration Support Services have increased due to more accurate reporting of supplies expenditures.
- Increases in Student Transportation Support Services, Supplies are due to \$12 million in increased fuel costs. Other increases in Support Services are due to the opening of six new schools in one year, and a one-time \$9 million expenditure in “other uses of funds.”
- The increase in Food Services – Employee Benefits is due to large increases in health insurance costs and retirement benefits.

Washington

Fiscal Year: July 1–June 30

Notes:

- The increase in Student Transportation Support Services – Property is due to increased fuel costs and payroll and health cost increases for bus drivers.
- Increases in Adult Education are due to more accurate coding of this expenditure.

West Virginia

Fiscal Year: July 1–June 30

Wisconsin

Fiscal Year: July 1–June 30

Wyoming

Fiscal Year: July 1–June 30

Appendix I—Survey Form

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

**The National Public
 Education Financial Survey**

Fiscal Year 2005

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

RETURN COMPLETED FORM TO:

Bureau of the Census
 ATTN: Governments Division
 Washington, DC 20233-6800

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1850-0067. The time required to complete this information collection is estimated to average 78 hours, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this survey, please write to: U.S. Department of Education, Washington, D.C. 20202-4651. If you have comments or concerns regarding the status of your individual survey, write directly to: U.S. Department of Education, National Center for Education Statistics, Elementary/Secondary and Libraries Studies Division, Washington, DC 20008-5651.

<p>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, as amended by the No Child Left Behind Act of 2001.</p>	
TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL
TITLE:	

12/2/2005

**PUBLIC ELEMENTARY AND SECONDARY
EDUCATION REVENUES FROM ALL SOURCES**

**AMOUNT
(omit cents)**

I. REVENUE FROM LOCAL SOURCES

<p>a. Property Tax (1110) [Include only ad valorem taxes. Do not include penalties and interest or property tax revenue from dependent districts here.]</p>	<p>\$ _____</p>
<p>b. Non-Property Tax (1120-1190) [Include sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Do not include non-property tax revenue from dependent districts here.]</p>	<p>\$ _____</p>
<p>c. Other Local Government Units-Property Tax (1210) [Include only ad valorem property tax revenue from dependent districts. Do not include penalties and interest here.]</p>	<p>\$ _____</p>
<p>d. Other Local Government Units-Non-Property Tax (1220-1290) [Include sales and use taxes, income taxes, penalties and interest on taxes, revenue in lieu of taxes, and other taxes. Include non-property tax revenue from dependent districts here.]</p>	<p>\$ _____</p>
<p>e. Tuition From Individuals (1310) [Include tuition from individuals only.]</p>	<p>\$ _____</p>
<p>f. Tuition From Other LEAs Within the State (1321) [Include tuition from other LEAs within the state only.]</p>	<p>\$ _____</p>
<p>g. Transportation Fees From Individuals (1410) [Include transportation fees from individuals only.]</p>	<p>\$ _____</p>
<p>h. Transportation Fees From Other LEAs Within the State (1421) [Include transportation fees from other LEAs within the state only.]</p>	<p>\$ _____</p>
<p>i. Earnings on Investments (1500-1540; exclude 1532) [Include interest on long and short term investments, dividends on investments, realized gains or losses on the sale of investments, and earnings on investment in real property. Do not include gains or losses recognized from changes in the fair value of investments.]</p>	<p>\$ _____</p>
<p>j. Food Service (excluding federal reimbursements) 1600-1650) [Include daily sales for reimbursable programs, school breakfast programs, special milk programs, and non-reimbursable programs. Also include special functions and daily sales from summer food programs. Federal reimbursements should appear under 4500.]</p>	<p>\$ _____</p>

**AMOUNT
(omit cents)**

I. REVENUE FROM LOCAL SOURCES

<p>k. District Activities (1700-1790) [Include admissions, bookstore sales, student fees, and receipts from extra-curricular and co-curricular activities where the funds are under the control of the LEA.]</p>	\$ _____
<p>l. Other Revenue From Local Sources (1320-1350, 1420-1440, 1800, 1900-1990; not 1321, 1421, or 1940) [Include tuition from other LEAs outside the state, tuition from non-individual private sources, and tuition from the state and other LEAs for voucher program students. Include transportation fees from other LEAs outside the state and transportation fees from non-individual private sources. Include revenues from community service activities operated by an LEA. Include revenue from the rental of real or personal property owned by the school, contributions and donations from private sources, gains or losses on sale of fixed assets of proprietary funds, services provided other LEAs, other local governmental units, other funds, and miscellaneous revenue from local sources not included elsewhere.]</p>	\$ _____
<p>m. Textbook Revenues (1940) [Include textbook sales and rentals.]</p>	\$ _____
<p>n. Summer School Revenue [Include tuition from students, other LEAs, fees and charges. Do not include daily sales from summer food programs (1650).]</p>	\$ _____
<p>Local Sources of Revenue Subtotal (1000) [Exclude Tuition From Other LEAs Within the State (1321) and Transportation Fees From Other LEAs Within the State (1421). Sum a-e, g, i-n.]</p>	\$ _____

II. REVENUE FROM INTERMEDIATE SOURCES (2000)

[Include all revenues that can be used for any legal purpose desired by an ISA without restriction.
 Include revenues that must be used for a categorical or restricted purpose.
 Include revenues to an ISA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation.
 Include payments to pension fund by other governmental jurisdiction for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets.]

\$ _____

III. REVENUE FROM STATE SOURCES (3000)

[Include all revenues that can be used for any legal purpose desired by an LEA without restriction.
 Include revenues that must be used for a categorical or specific purpose.
 Include revenues to an LEA in lieu of taxes it would pay if its property or other tax base been subject to taxation.
 Include payments to pension fund or other governmental jurisdiction for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets.]

\$ _____

**AMOUNT
(omit cents)**

IV. REVENUE FROM FEDERAL SOURCES

<p>a. Grants-in-Aid Direct From the Federal Government (4100, 4300) [Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all direct revenue grants to LEA which must be used for a categorical or specific purpose.]</p>	\$ _____
<p>b. Grants-in-Aid From the Federal Government Through the State (4200,4500) [Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all revenues through the state as grants to the LEA which must be used for a categorical or specific purpose. Federal reimbursements for food service should appear here.]</p>	\$ _____
<p>c. Grants-in-Aid From the Federal Government Through Other Intermediate Agencies (4700) [Include all revenue grants through an intermediate agency to the LEA.]</p>	\$ _____
<p>d. Other Revenue From Federal Sources (4800, 4900) [Include revenues to an LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation. Include payments made by the Federal Government for the benefit of the LEA, contributions of equipment and supplies, contributions to fixed assets, and foods donated by the Federal Government to the LEA.]</p>	\$ _____
<p>Federal Sources of Revenue Subtotal (4000)</p>	\$ _____

V. Other Sources of Revenue (5000, 6000)

[Include bond principal and premiums. Accrued interest realized from the sale of bonds should be included when permitted by state law. Include amounts available from the sale of school property or compensation for the loss of fixed assets. Do not include proprietary funds gains on sale of fixed assets here, but in 1930.]

\$ _____

TOTAL REVENUE FROM ALL SOURCES

[Should agree with sum of subtotals I, II, III, and IV. Do not include other sources of revenue (5000, 6000).]

\$ _____

**PUBLIC ELEMENTARY AND SECONDARY
EDUCATION EXPENDITURES**

**AMOUNT
(omit cents)**

I. INSTRUCTION (1000)¹

<p>1. Salaries (100) [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]</p>	<p>\$ _____</p>
<p>2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]</p>	<p>\$ _____</p>
<p>3. Purchased Services (300-500; exclude 560) [Include the services of teachers or others who provide instruction to students. Include computer-assisted instructional (CAI) expenditures, travel for instructional staff, and per diem expenses. Exclude Tuition (560).]</p>	<p>\$ _____</p>
<p>4. Tuition Payments Outside the State, and to Private Schools (562, 563, 565, 569) [Include tuition to other LEAs outside the State, tuition to private schools (in-state and out-of-state) , and other tuition. Exclude payments to other LEAs and charter schools within the state.]</p>	<p>\$ _____</p>
<p>5. Tuition and Voucher Payments to Other LEAs and Charter Schools Within the State (561, 564, 566, 567)</p>	<p>\$ _____</p>
<p>6. Supplies (600) [Include amounts paid for items that are consumed, worn out or deteriorated through use. Examples include classroom teaching supplies, audiovisual supplies, books, and periodicals. Do not include energy expenditures.]</p>	<p>\$ _____</p>
<p>7. Property (700) [Include tangible property of a more or less permanent nature, other than land or buildings or improvements thereon. Examples are machinery, tools, trucks, cars, furniture, and furnishings.]</p>	<p>\$ _____</p>
<p>8. Other (810, 890) [Include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations.]</p>	<p>\$ _____</p>
<p>Instruction Expenditures Subtotal (1000) [Do not include payments to other LEAs and charter schools within the state (561, 564, 566, 567) or Property (700) in this subtotal.]</p>	<p>\$ _____</p>

¹Include only regular and part-time teachers, teacher aides, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave. If prorated amount and FTE are not available, also include teaching school nurses, teaching librarians, and teaching departmental chairpersons.

I. INSTRUCTION (1000)

[The items below request teacher salary and textbook expenditure detail that were included in the instruction expenditures reported on page 4.]

**AMOUNT
(omit cents)**

SPECIAL EXHIBIT ITEMS

<p>A. SALARIES PAID TO TEACHERS BY PROGRAM (Objects 111 and 113) [Include base salaries paid to certified teachers (Object 111) and certified substitute teachers (Object 113).]</p>	<p>\$ _____</p>
<p>1. Salaries Paid to Teachers in Regular Education Programs (Objects 111 and 113; Program #100) [Include base salaries paid to certified teachers and certified substitute teachers providing regular education instruction to students in pre-kindergarten through grade 12.]</p>	<p>\$ _____</p>
<p>2. Salaries Paid to Special Education Teachers (Objects 111 and 113; Program #200) [Include base salaries paid to certified teachers and certified substitute teachers providing instruction to students with special needs, including mental retardation, orthopedic impairment, emotional disturbance, developmental delay, specific learning disability, hearing impairment, etc.]</p>	<p>\$ _____</p>
<p>3. Salaries Paid to Vocational Education Teachers (Objects 111 and 113; Program #300) [Include base salaries paid to certified teachers and certified substitute teachers providing instruction to students in developing knowledge, skills, and attitudes needed for employment.]</p>	<p>\$ _____</p>
<p>4. Salaries Paid to Teachers in Other Programs Providing Instruction to Students in Grades Pre-kindergarten through 12 and Un-graded Students (Objects 111 and 113; Programs #400 and #900) [Include base salaries paid to certified teachers and certified substitute teachers not included in the above programs (100-300). Include salaries for teachers in English for speakers of other languages, alternative education; and co-curricular and extra-curricular programs.]</p>	<p>\$ _____</p>
<p>B. TEXTBOOK EXPENDITURES FOR CLASSROOM INSTRUCTION (Function 1000, Object 640) [Exclude expenditures for library books.]</p>	<p>\$ _____</p>

II. SUPPORT SERVICES (2000)

[See instructions for a more detailed listing under each Support Services function and object.]

AMOUNT (omit cents)

	Students² (2100)	Instruction³ (2200)	General Administration⁴ (2300)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 2. \$ _____	Note: Include salaries only for staff in footnote 3. \$ _____	Note: Include salaries only for staff in footnote 4. \$ _____
2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 2. \$ _____	Note: Include employee benefits only for staff in footnote 3. \$ _____	Note: Include employee benefits only for staff in footnote 4. \$ _____
3. Purchased Services (300-500) [a. Include the services of medical doctors, social workers, psychologists, psychiatrists, audiologists, and other consultants providing for student needs. b. Include expenditures for instructional staff (see footnote below). c. Include the services of legal firms, election services, and staff relations and negotiations services. Travel for these staff is also included in a, b, or c as appropriate.]	Note: Only include 3a here \$ _____	Note: Only include 3b here \$ _____	Note: Only include 3c here \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are attendance supplies, medical supplies, films, tapes, paper supplies, books, and periodicals.]	\$ _____	\$ _____	\$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment, and the like.]	\$ _____	\$ _____	\$ _____
6. Other (810, 890) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	\$ _____	\$ _____	\$ _____
Support Services Expenditures Subtotal (2100-2300) [Do not include Property (700) in this subtotal. Sum 100-600, 810, and 890 for each column.]	Subtotal 2100 \$ _____	Subtotal 2200 \$ _____	Subtotal 2300 \$ _____

²Include only staff in attendance and social work services, guidance, health, speech pathology, and audiology.

³Include only supervisors of instruction (not department chairmen), curriculum coordinators and in-service training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.

⁴Include only board of education staff, board secretary/clerk staff relations and negotiations staff, the superintendent's staff, and the superintendent.

II. SUPPORT SERVICES (2000)

**AMOUNT
(omit cents)**

[See instructions for a more detailed listing under each Support Services function and object.]

	School Administration⁵ (2400)	Operations and Maintenance⁶ (2600)	Student Transportation⁷ (2700)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 5. \$ _____	Note: Include salaries only for staff in footnote 6. \$ _____	Note: Include salaries only for staff in footnote 7. \$ _____
2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 5. \$ _____	Note: Include employee benefits only for staff in footnote 6. \$ _____	Note: Include employee benefits only for staff in footnote 7. \$ _____
3. Purchased Services (300-500) [a. Include the services of consultants, school scheduling firms, and administrative staff in-service training. b. Include the services of maintenance companies, security and safety services, equipment repair companies, and grounds upkeep concerns. c. Include the services of student busing companies and handicapped transportation services.]	Note: Only include 3a here \$ _____	Note: Only include 3b here \$ _____	Note: Only include 3c here \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are books and periodicals, energy expenditures, services received from utility companies, food expenditures from school food service programs, and routine auto and bus maintenance.]	\$ _____	\$ _____	\$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles, and machinery.]	\$ _____	\$ _____	\$ _____
6. Other (810, 890) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	\$ _____	\$ _____	\$ _____
Support Services Expenditures Subtotal (2400-2700) [Do not include Property (700) in this subtotal. Sum 100-600, 810, and 890 for each column.]	Subtotal 2400 \$ _____	Subtotal 2600 \$ _____	Subtotal 2700 \$ _____

⁵Include only the staff of the office of the principal (including vice principals and other assistants), department chairpersons, and the principal.

⁶Include only operations and maintenance staff (heating, lighting, ventilation, repairing and replacing facilities and equipment), care and upkeep of grounds and equipment staff, vehicle operations and maintenance staff (not student transportation staff), and security and safety services staff.

⁷Include only student transportation staff (vehicle operation, monitoring of transported students, and vehicle maintenance services).

II. SUPPORT SERVICES (2000)

[See instructions for a more detailed listing under each Support Services function and object.]

AMOUNT
(omit cents)

Other Support Services⁸
(2500, 2900)

Total
by Object (100, 200, etc.)

<p>1. Salaries (100) [Include gross salary while on the payroll of the LEA.]</p>	<p>Note: Include salaries only for staff in footnote 8. \$ _____</p>	<p>\$ _____</p>
<p>2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]</p>	<p>Note: Include employee benefits only for staff in footnote 8. \$ _____</p>	<p>\$ _____</p>
<p>3. Purchased Services (300-500) [Include purchased business support services such as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating; purchased central support services such as planning, research, development, evaluations, and administrative technology services. Travel for these staff is also included here.]</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books, and periodicals.]</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles, and machinery.]</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>6. Other (810, 890) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees. Include short-term interest payments here.]</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>Support Services Expenditures Subtotal [Do not include Property (700) in this subtotal. Sum 100-600, 810, and 890 for each column.]</p>	<p>Subtotal 2500, 2900 \$ _____</p>	<p>Subtotal all support services (2100-2900) \$ _____</p>

⁸Central Services staff (2500) includes any fiscal services staff, purchasing, warehousing, printing and duplicating staff, planning, research, development, and evaluation staff, public information staff, personnel staff, and any administrative technology staff. Other Support Services (2900) is designated for any other support staff not classified elsewhere.

III. OPERATION OF NON-INSTRUCTIONAL SERVICES

AMOUNT
(omit cents)

[Include food services and enterprise operations expenditures.]

Note: Community Services (3300) appears on page 12.

Food Services Operations
(3100)⁹

Enterprise Operations
(3200)¹⁰

1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	\$ _____	\$ _____
2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	\$ _____	\$ _____
3. Purchased Services (300-500) a. [Include purchased food service operations such as Pizza Hut, McDonalds, and SAGA. b. [Include purchased enterprise operations such as preschool, computer services, and handicapped services.]	Note: Only include 3a here \$ _____	Note: Only include 3b here \$ _____
4. Supplies (600) a. [Include amounts paid for items such as silverware, trays, napkins, plates, etc.] b. [Include amounts paid for items such as computer diskettes, laser toner, etc.]	Note: Only include 4a here \$ _____	Note: Only include 4b here \$ _____
5. Property (700) a. [Include expenditures for ovens, dishwashers, refrigerators, etc.] b. [Include expenditures for purchases of PCs, modems, printers.]	Note: Only include 5a here \$ _____	Note: Only include 5b here \$ _____
6. Other (890) [Include miscellaneous expenditures for goods and services not mentioned above.]	\$ _____	\$ _____
Operation of Non-Instructional Services Expenditures Subtotal [Do not include Property (700) in this subtotal. Sum 100-600 and 890 for each column.]	\$ _____	\$ _____

⁹Note that food services expenditures should be gross expenditures, even if substantially aided by federal nutrition programs. If food services are run as an enterprise operation in your state, enter amounts in 3100 and note practice below column.

¹⁰Enterprise operations are activities that are financed by user charges [without governmental funds] similar to a private business (e.g., school bookstore). Include payments to the enterprise fund by a school system to cover deficit operations. Note below column the types of enterprise operations reported.

IV. DIRECT PROGRAM SUPPORT

[Include expenditures by SEA or state made on behalf of LEAs and not classified elsewhere.]

**AMOUNT
(omit cents)**

<p>a. Textbooks for Public School Children</p> <p>1. Include objects 100, 200, 300-500, 600 and 800. Do not include Property (700).</p> <p>2. Property (700) [furniture, fixtures, and equipment].</p>	<p>\$ _____</p> <p>\$ _____</p>
<p>b. Transportation for Public School Children</p> <p>1. Include objects 100, 200, 300-500, 600 and 800. Do not include Property (700).</p> <p>2. Property (700) [furniture, fixtures, and equipment].</p>	<p>\$ _____</p> <p>\$ _____</p>
<p>c. Employee Benefits for Public School Employees</p> <p>1. Include objects 100, 200, 300-500, 600 and 800. Do not include Property (700).</p> <p>2. Property (700) [furniture, fixtures, and equipment].</p>	<p>\$ _____</p> <p>\$ _____</p>
<p>d. Direct Program Support for Private School Students</p> <p>[Include expenditures by SEA or State made for/on behalf of private school students.]</p>	<p>\$ _____</p>
<p>e. Direct Program Support for Public School Students (specify program name(s) on lines below)</p> <p>_____</p> <p>_____ -</p> <p>1. Include objects 100, 200, 300-500, 600 and 800. Do not include Property (700).</p> <p>2. Property (700) [furniture, fixtures, and equipment].</p>	<p>\$ _____</p> <p>\$ _____</p>
<p>Direct Support Subtotal</p> <p>[Do not include Direct Program Support for Private School Students (d) or any Property (700) in this subtotal. Sum a.1, b.1., c.1., and e.1.]</p>	<p>\$ _____</p>

V. CURRENT EXPENDITURES

[Sum subtotals for I. Instruction (1000), II. Support Services (2000), III. Non-Instruction (3000 – exclude Community Services), and IV, Direct Program Support (exclude Private School Student Aid). Do not include any Property (700) in this total.]

<p>\$ _____</p>

VI. FACILITIES ACQUISITION AND CONSTRUCTION SERVICES

**AMOUNT
(omit cents)**

<p>1. Non-Property Expenditures (Construction) (4100-4900) [Include Salaries (100), Employee Benefits (200), Purchased Professional and Technical Services (300), Purchased Property Services (400), Other Purchased Services (500), Supplies (600), and Miscellaneous Expenditures (890).]</p>	<p>\$ _____</p>
<p>2. Property Expenditures [Include Land and Improvements (710), Land and Existing Buildings (720), and Infrastructure (740).]</p>	<p>\$ _____</p>
<p>3. Equipment [Include expenditures for the initial purchase of newly constructed or renovated schools, and replacement items of equipment (730).]</p>	<p>\$ _____</p>

VII. OTHER USES (5000)

[Include debt service payments (principal and interest).]

<p>a. Debt Services (5100) [Include only long-term debt services (obligations exceeding one year.)]</p> <p>1. Interest (832) [Include only long-term interest expenditures. Interest on current loans (repayable within one year of receiving the obligation) is charged to 2510 and should be reported under other Support Services-other (2500-800).]</p> <p>2. Redemption of Principal (831)</p>	<p>\$ _____</p> <p>\$ _____</p>
<p>Other Uses Subtotal</p>	<p>\$ _____</p>

VIII. COMMUNITY SERVICES (3300)

[Include community services operations such as child care centers and recreational programs for the elderly.]

**AMOUNT
(omit cents)**

1. Include objects 100, 200, 300-500, 600, and 890. Do not include Property (700).	\$ _____
2. Property (700) [furniture, fixtures, and equipment].	\$ _____

IX. DIRECT COST PROGRAMS

[Include educational expenditures for non-public school and nonelementary-secondary programs.]

a. Non-Public School Programs (Program #500) [Do not include Property (700).]	\$ _____
b. Adult Education (Program #600) [Do not include Property (700).]	\$ _____
c. Community College (Program #700) [Do not include Property (700).]	\$ _____
d. Other (specify program name(s) on lines below) _____ _____ _____	\$ _____

IX. DIRECT COST PROGRAMS

1. Property (700) [Include property from Non-Public School Programs (#500), Adult Education (#600), Community College (#700), and Other.]	\$ _____
Direct Cost Programs Subtotal [Do not include Property (700) in this subtotal].	\$ _____

X. PROPERTY (700)

[Total from Property in Instruction (I), Support Services (II), Operation of Non-Instructional Services (III), Direct Program Support (IV), Property Expenditures and Equipment (VI), Community Services (VIII), and Direct Cost Programs (IX).]

\$ _____

XI. TOTAL EXPENDITURES FOR EDUCATION

[Sum Current Expenditures (V), Non-Property Expenditures (VI), Community Services (VIII), Direct Cost Programs (IX), and Property (X). Do not include Other Uses (VII).]

\$ _____

XII. EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)

AMOUNT
(omit cents)
(do not complete shaded areas)

a. Tuition From Individuals (1310)	obtained from p. 1 (1310)
b. Transportation Fees From Individuals (1410)	obtained from p.1 (1410)
c. Title I Expenditures [Do not simply state revenues received. This item is to contain expenditures.]	\$ _____
d. Title I Carryover Expenditures	\$ _____
e. Expenditures From Funds Received under Part A of Title V as Amended by the No Child Left Behind Act of 2001. [Do not simply state revenues received. This item is to contain expenditures.]	\$ _____
f. Title V, Part A Carryover Expenditures [Expenditures from carryover funds from Title VI as amended by the Improving America's Schools Act or from carryover funds from Part A of Title V as amended by the No Child Left Behind Act.]	\$ _____
g. Food Service (excluding federal reimbursements) (1600-1650)	obtained from p.1 (1600-1650)
h. District Activities Revenues (1700-1790)	obtained from p.2 (1700-1790)
i. Textbook Revenues (1940)	obtained from p.2 (1940)
j. Summer School Revenues	obtained from p.2
Total Exclusions (sum a.-j.) (NCES will compute this)	

XIII. NET CURRENT EXPENDITURE as Defined by the Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297). [Subtract Total Exclusions (XII) from Current Expenditures (V)] (NCES will compute this)	
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**XIV. AVERAGE DAILY ATTENDANCE
(ADA)**

Use either method A or B

<p>A. ADA as Defined by State Law [Append definition, statutory citation, length of school year, and length of school day.]</p>	<p>_____</p>
<p>B. ADA as Defined by NCES [The aggregate days of attendance of a given school during a given reporting period divided by the number of days in session during this period.]</p>	<p>_____</p>

**AMOUNT
(omit cents)**

<p>XV. STATE PER PUPIL EXPENDITURE to be used, in part, in the calculation of Federal Entitlements for Title 1 (ECIA), Impact Aid, Indian Education, and other Federal programs. [Divide XIII by XIV.] (NCES will compute this)</p>	<p>_____</p>
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