

# Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2010–11 (Fiscal Year 2011)

Preliminary File Version 1a

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**December 2013**

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## **I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2010–11 (Fiscal Year 2011), Preliminary Version 1a File**

This documentation is for the preliminary version 1a file of the National Center for Education Statistics' (NCES) Common Core of Data (CCD) National Public Education Financial Survey (NPEFS) for school year (SY) 2010–11, fiscal year 2011 (FY 11). It contains a brief description of the data collection, along with information required to understand and access the data file.

The CCD is a national statistical program that collects and compiles administrative data from state education agencies (SEAs) covering the universe of all public elementary and secondary schools and school districts in the United States. NPEFS is one of six annual surveys that comprise the CCD. The other five surveys are the Public Elementary/Secondary School Universe Survey, the Local Education Agency Universe Survey, the State Nonfiscal Survey of Public Elementary/Secondary Education, the School District Finance Survey (F-33), and the Teacher Compensation Survey. The principal users of CCD fiscal data are the federal government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public.

Congress authorizes NCES to collect these data through the Education Sciences Reform Act of 2002 (20 U.S.C. § 9543). NCES and the Governments Division of the U.S. Census Bureau collaborate to collect public education finance data, with the Census Bureau acting as the primary collection agent for both NPEFS and F-33.

NPEFS provides state-level aggregate finance data for revenues and expenditures for public elementary and secondary education. NPEFS data are useful to (1) chief officers of state education agencies (SEAs), (2) policymakers in the executive and legislative branches of federal and state governments, (3) education policy and public policy researchers, (4) the press, and (5) citizens interested in information about education finance.

SEAs in the 50 states, the District of Columbia, and five U.S. Island Areas (American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands) report aggregated state-level finance data to the NPEFS program. The data file is organized by state or jurisdiction and contains revenue data by funding source, expenditure data by function and object,<sup>1</sup> and average daily attendance (ADA) data. The file also includes total student membership data from the SY 2010–11 CCD State Nonfiscal Survey of Public Elementary/Secondary Education version 1a file.<sup>2</sup>

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

<sup>2</sup>Documentation to the Common Core of Data State Nonfiscal Survey of Public Elementary/Secondary Education: School Year 2010–11 (Keaton and Noel 2012-336).



## II. User's Guide

The FY 11 NPEFS data file contains 56 records (one for each state or jurisdiction). Each record contains 314 fields (4 record identification fields, 155 data fields, and 155 imputation flag fields).

The appendixes of this document provide the following information:

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

### File Versions

NCES maintains strict version control of CCD files. The versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., “1” is the first release, “2” is the second release, etc.). The letter “a” also corresponds to a public release.<sup>4</sup> For school year 2010-11 (FY 11), the “1a” file is the first preliminary file release.

NCES releases a preliminary file (Version 1a) after a publication using the data has been released (IES policy requires that an NCES publication using the data be released before data files may be released). In this case the report associated with this file release is the First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2010-11 (Fiscal Year 2011)*.

The release of preliminary data will be followed by a release of provisional data. The provisional data will be an update to the previously released preliminary data, and subject to a more extensive review and editing process. Revisions submitted after the provisional data file has been finalized will be incorporated in the final file for each fiscal year. Final data files will be released at the time of the release of preliminary data for the following year.

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

<sup>4</sup> Letters “b” through “z” are used for internal version control.

## **File names**

The names of the FY 11 releases are as follows:

- Stfis111a.txt (tab-delimited text file)
- Stfis11\_1a.xls (Microsoft Excel file)

The first seven characters indicate the file contents and year, and the last two characters indicate the file version. “Stfis” stands for state fiscal, “11” stands for FY 11, “1” indicates that the file is ready for initial release by NCES.

### **A. Survey Methodology**

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

SEAs appoint state fiscal coordinators to work with NCES and the Census Bureau to provide accurate and comparable data across states and jurisdictions. NCES and the Census Bureau provide annual training workshops for state fiscal coordinators that are designed to improve the efficiency and efficacy of reporting NPEFS data. The annual workshops include an overview of the NPEFS survey, survey reporting and editing processes, detailed information about the data items that comprise the survey and discussion of how to coordinate the NPEFS survey with state data systems. State fiscal coordinators also provide valuable feedback in these workshops that allows NCES to identify and address current issues related to school finance reporting so that the data continue to be relevant and timely.

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

In addition to the state fiscal coordinator, each SEA assigns a certifying official<sup>5</sup> who certifies that the data constitutes a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools.

The FY 11 NPEFS data collection opened on January 30, 2012 and closed on August 15, 2012. Upon receipt of a state’s submission, Census Bureau and NCES analysts review the data for

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<sup>5</sup> NCES requires that each Chief State School Officer designate in writing a certifying official to be responsible for authenticating the submission for their state. The certifying official must be a fiscal official at the highest level in the SEA (U.S. Department of Education 2012).

possible errors or anomalies. Between August 16, 2012 and March 13, 2013, some SEAs reported revisions to correct or resolve errors in their original submission.<sup>6</sup>

### **Missing and non-applicable data**

Missing data are reported as “-1” in the data file and non-applicable data are reported as “-2.”<sup>7</sup> The NCES National Public Education Financial Survey FY 11 Instruction Manual requests that states report “0” for data items for which no activity has occurred and “-1” for items for which activity has occurred, but for which data are missing. In some instances, a “-1” may have been reported when there was no activity. Conversely, a “0” may have been reported when, in fact, there was some activity. When producing the final file, NCES edits some “-1” and “0” responses (e.g., teacher salaries reported as “0” were edited to “-1.”). Beginning with FY 10, CCD identifies submitted NPEFS data that do not meet NCES data quality standards by reporting the data item as “-9” and data item flag as “A.” This suppression would only occur with numeric data items.

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

The report from SEAs includes average daily attendance, revenue, and expenditure data from which NCES determines the average State Per Pupil Expenditure (SPPE) for elementary and secondary education, as defined in section 9101(2) of the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(2)). In addition to utilizing SPPE as general information on the financing of elementary and secondary education, the Secretary uses these data directly in calculating allocations for certain formula grant programs, including, but not limited to, Title I, Part A of the ESEA, Impact Aid, and Indian Education programs.<sup>8</sup> SPPE is calculated by dividing net current expenditures by average daily attendance (ADA).

NPEFS has two different types of pupil or student count data. Title I of the Elementary and Secondary Education Act of 1965 (as amended by Title I of the Improving America’s Schools Act of 1994) requires SEAs to collect and report ADA data. ADA is the average daily attendance for the school year. Pursuant to Title I of the Elementary and Secondary Education Act, SEAs report ADA data in accordance with state law. Average daily attendance is defined by state law or regulations. ADA data in the NPEFS data file are not comparable across states because some states use their own ADA definitions and others use the NCES definition.

In the absence of state law or regulations, NCES provides an alternative method to submit ADA. NCES calculates ADA by summing the counts of resident students attending public school each day of the school year and then dividing by the total number of days that school is in session during the school year. The NCES definition requires every school or school district in a state to collect attendance every day it is in session, and to record the number of days it is in session.

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<sup>6</sup> Massachusetts reported revisions of FY11 NPEFS data in November 2012.

<sup>7</sup> For example, in states where none of the school districts have independent tax-raising authority, the variables Local Revenue Property Tax (R1A) and Local Revenue Nonproperty Tax (R1B) are reported as “-2.”

<sup>8</sup> “Department of Education, Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year (FY) 2011, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports” 77 Federal Register, (10 January 2012) pp. 1472-73.

The NPEFS file also includes membership from the CCD State Nonfiscal Survey of Public Elementary/Secondary Education. Membership is defined as the count of students on the current roll taken on the school day closest to October 1, by using either the sum of original entries and re-entries minus total withdrawals or the sum of the total present and the total absent. Student membership data from the 2010–11 CCD State Nonfiscal Survey of Public Elementary/Secondary Education are included in the 1a data file as a more comparable student count. The variable Student Membership (MEMBR10) is the count of students enrolled on or about October 1, 2010. Because membership is collected using a consistent definition for every state, NCES uses membership, rather than average daily attendance, in the calculation of expenditures per pupil in NPEFS reports.

### **American Recovery and Reinvestment Act (ARRA) Data**

In February of 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA legislation allocated education funds directly to the states.<sup>9</sup> As a result of the ARRA, NCES added seven data items to NPEFS in order to collect and analyze data pertaining to Title I, Impact Aid, and other ED funds. The seven additional data items provide the necessary detail to report total ARRA expenditures and their functional allocations, such as for classroom instruction or school construction<sup>10</sup> (Office of the Federal Register 2009). NCES collected ARRA data for FY 09, FY 10, and FY 11 in the NPEFS collection. NCES will continue to collect seven data items on NPEFS, pursuant to the American Recovery and Reinvestment Act<sup>11</sup> up and until FY 14 if necessary. The ARRA data items will be completely removed from NPEFS when SEAs expend all ARRA funds, either through formula or competitive grants.<sup>12</sup>

### **Employee Benefits Data**

NPEFS collects employee benefits for the functions of instruction, support services, and operation of noninstructional services. NPEFS respondents are currently reporting employee benefits, which are defined as the “Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefits payments and although not directly paid to employees, nevertheless are part of the cost of personal services.”<sup>13</sup> The definition of employee benefits is derived from the NCES school finance accounting handbook, *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009). NPEFS does not collect actuarially determined

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<sup>9</sup>[http://www.recovery.gov/About/Pages/The\\_Act.aspx](http://www.recovery.gov/About/Pages/The_Act.aspx); retrieved December 15, 2011.

<sup>10</sup> “Department of Education, Notice of Proposed Information Collection Requests” 74 Federal Register 154 (12 August 2009) pp. 40573-40574; “Department of Education, Submission for OMB Review; Comment Request” 74 Federal Register 197 (14 October 2009) p. 52752.

<sup>11</sup> As a result of the ARRA, NCES added seven data items to NPEFS in order to collect and analyze data pertaining to Title I, Impact Aid, and other ED funds.

<sup>12</sup> The Education Department General Administrative Regulations (EDGAR) allows grantees to carry over 1 additional year any Federal Education funds that were not obligated in the period for which they were appropriated. For grants that are forward-funded, grantees can have up to 27 months to obligate appropriated funds beginning as early as July 1 of the federal fiscal year.

<sup>13</sup> The NPEFS instruction manual provides that employee benefits “include amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance (including health benefits for current and retired employees), social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other benefits such as unused sick leave (NCES, 2012).

annual required contributions;<sup>14</sup> accrued annual requirement contribution liability;<sup>15</sup> or the actuarial value of pension plan assets.<sup>16</sup>

### **Use of Crosswalk Software**

Since the FY 89 data collection, the Census Bureau has been utilizing “crosswalk” software to assist states in their reporting and to improve the comparability of data across states. This software converts a state’s existing accounting reports to uniform federal standards, as described in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009). NCES reviews and validates the protocols of states that do not use this crosswalk software to convert their state reports to federal standards. The following states used crosswalk software provided by NCES in the FY 11 collection: Alabama, California, Illinois, Mississippi, Montana, New Jersey, New Mexico, New York, North Carolina, North Dakota, Oregon, South Carolina, South Dakota, and Wisconsin.

### **NCES edit checks**

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

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

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

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

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<sup>14</sup> Actuarially determined annual required contributions are the annual required contribution (ARC) that incorporates both the cost of benefits in the current year and the amortization of the plan’s unfunded actuarial accrued liability.

<sup>15</sup> The accrued annual requirement contribution liability is the difference between actuarially determined contributions and actual payments made to the pension fund.

<sup>16</sup> Actuarial value of pension plan assets is the value of cash, investments, and other property belonging to a pension plan as used by an actuary for the purpose of an actuarial valuation.

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

States are asked to correct arithmetic errors, verify or correct data that fail edit checks, complete missing items, and explain any extraordinary changes from the previous year's data. NCES or the Census Bureau may make requests for clarification, reconciliation, or other inquiries pertaining to the data. SEAs can respond directly to these requests for clarification and/or reconciliation or resubmit data to resolve data issues on their own initiative.<sup>17</sup> Data that remain missing or uncorrected are imputed based on values derived from other "fully reporting"<sup>18</sup> states or other related data elements from within the state.

### **Student membership edits**

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

Illinois and Wisconsin did not report finance data for charter schools in the FY 11 NPEFS survey. NCES edited student membership for Illinois and Wisconsin by excluding charter school students from NPEFS student membership.

### **B. Imputations**

Imputation is a procedure that uses available information and some plausible assumptions to derive substitute values for missing values in a data file (NCES 2003). Currently, the Herriot imputation methodology (Monaco and Wang 1995) is used to impute for missing items. For an allocation, the Herriot method calculates the average proportion of the total from the states for each of the detailed variables. This average is divided by the sum of the averages from each of the detailed variables and is rescaled to one by dividing by the sum of the detail averages. The purpose of imputations is to provide a complete data file that allows for both cross-sectional and longitudinal analysis, as well as comparability of data across states.

Imputations modify values for cases or records where data are not reported (missing) or are incorrectly reported. In some cases, a state may not be able to track funds for a certain program or purpose. If these data elements are imputed, the appropriate totals and subtotals are either

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<sup>17</sup> "Department of Education, Submission of Data by State Educational Agencies; submission Dates for State Revenue and Expenditures Reports for Fiscal Year (FY) 2011, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports." 77 Federal Register 6 (10 January 2012) pp. 1472-1473.

<sup>18</sup> Fully reporting states must have positive values for all fields.

increased or decreased to include the imputed data elements. In other cases, states are able to provide a subtotal but are unable to provide details that are more specific. The imputed allocation of these subtotals does not affect the totals or subtotals.

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

If SEAs have reason to believe the initial imputation is not a reasonable representation of their data, the state may choose to make changes to the data. If states make changes to data or fill in missing items that were previously imputed, the Census Bureau will run a second round of imputations. The certified data from the first round are not re-imputed even if the uncertified first-round imputations resulted in the updating of some relevant data. In the second round version of the file, imputations are only applied to missing data for states that update their data submission for that fiscal year. Empirical testing has shown that a re-imputation of the entire file did not substantially change the imputed data enough to justify the additional burden of asking states to recertify the revised imputation. The data flags in the NPEFS data file identify data items that were imputed.

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

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

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

### **“Impute/Import” imputations**

The Herriot Method is not necessary when the variance of the item to the subtotal across reporting states is sufficiently low. In this case, the imputation method can be simplified by comparing the missing components to the subtotal rather than the grand total. If the subtotal is reported but the distribution of that subtotal across items is unknown, then the “Impute/Import”

function uses the ratio of one or more elements to the subtotal, averaged across “fully reporting” states to distribute the reported subtotal into one or more item components. In Appendix D, the syntax for “Impute/Import” imputations is “A Impute/Import T” where A is a single item or array of items that are components of the total T.

### **“Impute based on” imputations**

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

### **“Distribute by” imputations**

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

### **Data flags**

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

- R – As reported by the state
- A – Edited by the analyst (formerly labeled “Adjusted”)
- I – Imputed based on a method other than prior year’s data<sup>19</sup>
- T – Total based on sum of internal or external detail

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

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<sup>19</sup> For some NCES surveys, imputations of missing data items are performed by applying a growth factor to data reported in a prior year. This type of growth-rate imputation is not performed for the NPEFS. “I” is assigned the value of “Imputed based on a method other than prior year’s data” to maintain consistency in the meaning of imputation flags across NCES surveys.



### C. Variations in the Survey Over Time

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

- *Beginning with the FY 92 survey:*
  - Food Services expenditures were broken out by object, adding the data items Food Services – Salaries (E3A11), Food Services – Employee Benefits (E3A12), Food Services – Purchased Services (E3A13), Food Services – Supplies (E3A14), and Food Services – Other (E3A16).
  - Enterprise Operations expenditures were broken out by object, adding the data items Enterprise – Salaries (E3B11), Enterprise – Employee Benefits (E3B12), Enterprise – Purchased Services (E3B13), Enterprise – Supplies (E3B14), and Enterprise – Other (E3B16).
  - Facilities Acquisition and Construction Services - Nonproperty expenditures were broken out into Buildings Built and Alterations Performed by LEA’s Own Staff (E611) and Buildings Built and Alterations Performed by Contractors (E612). In addition, Facilities Acquisition and Construction Services – Property expenditures were broken out into Land (E62A) and Buildings (E62B). STE6, the sum of all of the Facilities Acquisitions and Construction Services items, was added.
- *Beginning with FY 98 survey:*
  - The Facilities Acquisition and Construction Services breakouts listed above (items E611, E612, E62A, and E62B) were discontinued.
- *Beginning with FY 04 survey:*
  - Teacher salaries expenditures were broken out by program, adding the data items Teacher Salaries – Regular Programs (E11A), Teacher Salaries – Special Education Programs (E11B), Teacher Salaries – Vocational Education Programs (E11C), and Teacher Salaries – Other Education Programs (E11D).
  - A data item for textbooks expenditures (E2) was added.
- *Beginning with FY 09 survey:*
  - Seven items for expenditures from the ARRA funds were added:  
Instructional Expenditures From ARRA Funds (ARRASTE1), Total Current Expenditures From ARRA Funds (ARRATE5), Community Service Nonproperty and Direct Cost Programs From ARRA Funds (ARRAE81Z), Property Expenditures From ARRA Funds (ARRATE10), School Construction Expenditures From ARRA Funds

(ARRASTE6), Expenditures From Title I Received Under ARRA (ARRATLEIZ), and Direct Program Support Expenditures From ARRA Funds (ARRASTE4).

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

In addition to the finance data requested on 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 11 data plan questionnaire appears in Appendix E, and the responses for each state or jurisdiction appear in Appendix F. The fiscal data plan responses are presented as reported by SEAs with minimal editing by NCES. The responses to the 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 respondents with minimal editing by NCES. The beginning and end dates of the fiscal year are also reported for each state.

## References

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

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

The tab-delimited file (Stfis111a.txt) has the following layout and description:

56 physical records, 1 per observation – 314 fields in the file.

Missing data are reported as “-1” in the data file, nonapplicable data are reported as “-2,” and suppressed data are reported as “-9.”

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

Variable name	Data type	Data element order	Description
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2011)
FIPS	AN	2	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
STABR	AN	3	POSTAL STATE ABBREVIATION CODE
STNAME	AN	4	NAME OF THE STATE OR TERRITORY
R1A	N	5	LOCAL REVENUES PROPERTY TAX
R1B	N	6	LOCAL REVENUES NONPROPERTY TAX
R1C	N	7	LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
R1D	N	8	LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
R1E	N	9	LOCAL REVENUES INDIVIDUAL TUITION
R1F	N	10	LOCAL REVENUES TUITION FROM LEAS
R1G	N	11	LOCAL REVENUES TRANSPORTATION FEES FROM INDIVIDUAL
R1H	N	12	LOCAL REVENUES TRANSPORTATION FEES FROM LEAS
R1I	N	13	LOCAL REVENUES EARNINGS ON INVESTMENTS
R1J	N	14	LOCAL REVENUES FOOD SERVICE
R1K	N	15	LOCAL REVENUES STUDENT ACTIVITIES
R1L	N	16	LOCAL REVENUES OTHER REVENUES
R1M	N	17	LOCAL REVENUES TEXTBOOK REVENUES
R1N	N	18	LOCAL REVENUES SUMMER SCHOOL
STR1	N	19	LOCAL REVENUES SUBTOTAL (equals R1A + R1B + R1C + R1D + R1E + R1G + R1I + R1J + R1K + R1L + R1M + R1N)
R2	N	20	INTERMEDIATE REVENUES
R3	N	21	STATE REVENUES
R4A	N	22	FEDERAL REVENUES DIRECT GRANTS
R4B	N	23	FEDERAL REVENUES THRU STATE
R4C	N	24	FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
R4D	N	25	FEDERAL REVENUES OTHER SOURCES
STR4	N	26	FEDERAL REVENUES SUBTOTAL (equals R4A + R4B + R4C + R4D)
R5	N	27	REVENUES FROM OTHER SOURCES
TR	N	28	TOTAL REVENUES FROM ALL SOURCES (equals STR1 + R2 + R3 + STR4)
E11	N	29	INSTRUCTIONAL EXPENDITURES SALARIES
E12	N	30	INSTRUCTIONAL EXPENDITURES EMPLOYEE BENEFITS
E13	N	31	INSTRUCTIONAL EXPENDITURES PURCHASED SERVICES
E14	N	32	INSTRUCTIONAL EXPENDITURES TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
E15	N	33	INSTRUCTIONAL EXPENDITURES TUITION TO OTHER LEAS IN-STATE
E16	N	34	INSTRUCTIONAL EXPENDITURES SUPPLIES
E17	N	35	INSTRUCTIONAL EXPENDITURES PROPERTY
E18	N	36	INSTRUCTIONAL EXPENDITURES OTHER
STE1	N	37	INSTRUCTIONAL EXPENDITURES SUBTOTAL (equals E11 + E12 + E13 + E14 + E16 + E18)
E11A	N	38	TEACHER SALARIES REGULAR PROGRAMS
E11B	N	39	TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
E11C	N	40	TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
E11D	N	41	TEACHER SALARIES OTHER EDUCATION PROGRAMS
E2	N	42	INSTRUCTIONAL EXPENDITURES TEXTBOOKS
E212	N	43	SUPPORT EXPENDITURES SALARIES STUDENT SUPPORT SERVICES
E213	N	44	SUPPORT EXPENDITURES SALARIES INSTRUCTIONAL STAFF SUPPORT
E214	N	45	SUPPORT EXPENDITURES SALARIES GENERAL ADMINISTRATION

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

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

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

Variable name	Data type	Data element order	Description
STE25	N	94	(equals E214 + E224 + E234 + E244 + E264) SUPPORT EXPENDITURES SUBTOTAL SCHOOL ADMINISTRATION
STE26	N	95	(equals E215 + E225 + E235 + E245 + E265) SUPPORT EXPENDITURES SUBTOTAL OPERATION & MAINTENANCE
STE27	N	96	(equals E216 + E226 + E236 + E246 + E266) SUPPORT EXPENDITURES SUBTOTAL PUPIL TRANSPORTATION
STE28	N	97	(equals E217 + E227 + E237 + E247 + E267) SUPPORT EXPENDITURES SUBTOTAL OTHER SERVICES
STE2T	N	98	(equals TE21 + TE22 + TE23 + TE24 + TE26) 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 (equals E3A11 + E3A12 + E3A13 + E3A14 + E3A16)
E3B11	N	106	NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES
E3B12	N	107	NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
E3B13	N	108	NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES
E3B14	N	109	NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
E3B2	N	110	NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
E3B16	N	111	NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER
E3B1	N	112	NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL (equals E3B11 + E3B12 + E3B13 + E3B14 + E3B16)
STE3	N	113	NONINSTRUCTIONAL SERVICES TOTAL (equals E3A1 + E3B1)
E4A1	N	114	DIRECT PROGRAM SUPPORT TEXTBOOKS
E4A2	N	115	DIRECT PROGRAM SUPPORT TEXTBOOKS (PROPERTY)
E4B1	N	116	DIRECT PROGRAM SUPPORT TRANSPORT
E4B2	N	117	DIRECT PROGRAM SUPPORT TRANSPORT (PROPERTY)
E4C1	N	118	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
E4C2	N	119	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROPERTY)
E4D	N	120	DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
E4E1	N	121	DIRECT PROGRAM SUPPORT OTHER
E4E2	N	122	DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
STE4	N	123	DIRECT PROGRAM SUPPORT SUBTOTAL (equals E4A1 + E4B1 + E4C1 + E4E1)
TE5	N	124	CURRENT EXPENDITURES
E61	N	125	FACILITIES ACQUISITION NONPROPERTY
E62	N	126	FACILITIES ACQUISITION PROPERTY (LAND & BUILDINGS)
E63	N	127	FACILITIES ACQUISITION PROPERTY (EQUIPMENT)
STE6	N	128	FACILITIES ACQUISITION NONPROPERTY & PROPERTY TOTAL (equals E61 + E62 + E63)
E7A1	N	129	OTHER USE DEBT SERVICE INTEREST
E7A2	N	130	OTHER USE DEBT SERVICE REDEMPTION
STE7	N	131	OTHER USE DEBT SERVICE SUBTOTAL (equals E7A1 + E7A2)
E81	N	132	COMMUNITY SERVICE NONPROPERTY
E82	N	133	COMMUNITY SERVICE PROPERTY
E9A	N	134	DIRECT COST PROGRAM NONPUBLIC SCHOOL
E9B	N	135	DIRECT COST PROGRAM ADULT EDUCATION
E9C	N	136	DIRECT COST PROGRAM COMMUNITY COLLEGE
E9D	N	137	DIRECT COST PROGRAM OTHER

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

Variable name	Data type	Data element order	Description
E91	N	138	DIRECT COST PROGRAM PROPERTY
STE9	N	139	DIRECT COST PROGRAM SUBTOTAL (equals E9A + E9B + E9C + E9D)
TE10	N	140	PROPERTY TOTAL (equals E17 + TE25 + E3A2 + E3B2 + E62 + E63 + E82 + E91)
TE11	N	141	TOTAL EXPENDITURES FOR EDUCATION (equals TE5 + E61 + E81 + STE9 + TE10)
X12C	N	142	EXCLUSION FOR PL 100 297 TITLE I
X12D	N	143	EXCLUSION FOR PL 100 297 TITLE I CARRYOVER
X12E	N	144	EXCLUSION FOR PL 100 297 TITLE V, PART A
X12F	N	145	EXCLUSION FOR PL 100 297 TITLE V, PART A CARRYOVER
TX12	N	146	TOTAL EXCLUSION FOR PL 100 297 (equals R1E + R1G + R1J + R1K + R1M + R1N + X12C + X12D + X12E + X12F)
NCE13	N	147	NET CURRENT EXPENDITURES (equals TE5 – TX12)
ADA	N	148	ADA (STATE AND NCES DEFINITION)
A14A	N	149	ADA (STATE DEFINITION)
A14B	N	150	ADA (NCES DEFINITION)
PPE15	N	151	PER PUPIL EXPENDITURES
MEMBR10	N	152	TOTAL STUDENT MEMBERSHIP
ARRASTE1	N	153	INSTRUCTIONAL EXPENDITURES FROM ARRA FUNDS
ARRATE5	N	154	TOTAL CURRENT EXPENDITURES FROM ARRA FUNDS
ARRAE81Z	N	155	COMMUNITY SERVICE NONPROPERTY AND DIRECT COST PROGRAMS FROM ARRA FUNDS
ARRATE10	N	156	PROPERTY EXPENDITURES FROM ARRA FUNDS
ARRASTE6	N	157	SCHOOL CONSTRUCTION EXPENDITURES FROM ARRA FUNDS
ARRATLEIZ	N	158	EXPENDITURES FROM TITLE I RECEIVED UNDER ARRA
ARRASTE4	N	159	DIRECT PROGRAM SUPPORT EXPENDITURES FROM ARRA FUNDS
IR1A	AN	160	IMP FLAG LOCAL REVENUES PROPERTY TAX
IR1B	AN	161	IMP FLAG LOCAL REVENUES NONPROPERTY TAX
IR1C	AN	162	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
IR1D	AN	163	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
IR1E	AN	164	IMP FLAG LOCAL REVENUES INDIVIDUAL TUITION
IR1F	AN	165	IMP FLAG LOCAL REVENUES TUITION FROM LEAS
IR1G	AN	166	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM INDIVIDUAL
IR1H	AN	167	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM LEAS
IR1I	AN	168	IMP FLAG LOCAL REVENUES EARNINGS ON INVESTMENT
IR1J	AN	169	IMP FLAG LOCAL REVENUES FOOD SERVICE
IR1K	AN	170	IMP FLAG LOCAL REVENUES STUDENT ACTIVITIES
IR1L	AN	171	IMP FLAG LOCAL REVENUES OTHER REVS
IR1M	AN	172	IMP FLAG LOCAL REVENUES TEXTBOOK REVS
IR1N	AN	173	IMP FLAG LOCAL REVENUES SUMMER SCHOOL
ISTR1	AN	174	IMP FLAG LOCAL REVENUES SUBTOTAL
IR2	AN	175	IMP FLAG INTERMEDIATE REVENUES
IR3	AN	176	IMP FLAG STATE REVENUES
IR4A	AN	177	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	178	IMP FLAG FEDERAL REVENUES THRU STATE
IR4C	AN	179	IMP FLAG FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
IR4D	AN	180	IMP FLAG FEDERAL REVENUES OTHER SOURCES
ISTR4	AN	181	IMP FLAG FEDERAL REVENUES SUBTOTAL
IR5	AN	182	IMP FLAG OTHER SOURCES OF REVENUES
ITR	AN	183	IMP FLAG TOTAL REVENUES FROM ALL SOURCES
IE11	AN	184	IMP FLAG INSTRUCTIONAL EXPENDITURE SALARIES
IE12	AN	185	IMP FLAG INSTRUCTIONAL EMPLOYEE BENEFITS
IE13	AN	186	IMP FLAG INSTRUCTIONAL EXPENDITURE PURCHASED SERVICES
IE14	AN	187	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
IE15	AN	188	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO OTHER LEAS IN-STATE



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

Variable name	Data type	Data element order	Description
IE16	AN	189	IMP FLAG INSTRUCTIONAL EXPENDITURE SUPPLIES
IE17	AN	190	IMP FLAG INSTRUCTIONAL EXPENDITURE PROPERTY
IE18	AN	191	IMP FLAG INSTRUCTIONAL EXPENDITURE OTHER
ISTE1	AN	192	IMP FLAG INSTRUCTIONAL EXPENDITURE SUBTOTAL
IE11A	AN	193	IMP FLAG TEACHER SALARIES REGULAR PROGRAMS
IE11B	AN	194	IMP FLAG TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
IE11C	AN	195	IMP FLAG TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
IE11D	AN	196	IMP FLAG TEACHER SALARIES OTHER EDUCATION PROGRAMS
IE2	AN	197	IMP FLAG INSTRUCTIONAL EXPENDITURE TEXTBOOKS
IE212	AN	198	IMP FLAG SUPPORT EXPENDITURE SALARIES STUDENT SUPPORT SERVICES
IE213	AN	199	IMP FLAG SUPPORT EXPENDITURE SALARIES INSTRUCTIONAL STAFF SUPPORT
IE214	AN	200	IMP FLAG SUPPORT EXPENDITURE SALARIES GENERAL ADMINISTRATION
IE215	AN	201	IMP FLAG SUPPORT EXPENDITURE SALARIES SCHOOL ADMINISTRATION
IE216	AN	202	IMP FLAG SUPPORT EXPENDITURE SALARIES OPERATION & MAINTENANCE
IE217	AN	203	IMP FLAG SUPPORT EXPENDITURE SALARIES PUPIL TRANSPORTATION
IE218	AN	204	IMP FLAG SUPPORT EXPENDITURE SALARIES OTHER SERVICES
ITE21	AN	205	IMP FLAG SUPPORT EXPENDITURE SALARIES SUBTOTAL
IE222	AN	206	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS STUDENT SUPPORT SERVICES
IE223	AN	207	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS INSTRUCTIONAL STAFF SUPPORT
IE224	AN	208	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS GENERAL ADMINISTRATION
IE225	AN	209	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SCHOOL ADMINISTRATION
IE226	AN	210	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OPERATION & MAINTENANCE
IE227	AN	211	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS PUPIL TRANSPORTATION
IE228	AN	212	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OTHER SERVICES
ITE22	AN	213	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SUBTOTAL
IE232	AN	214	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES STUDENT SUPPORT SERVICES
IE233	AN	215	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES INSTRUCTIONAL STAFF SUPPORT
IE234	AN	216	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES GENERAL ADMINISTRATION
IE235	AN	217	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SCHOOL ADMINISTRATION
IE236	AN	218	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OPERATION & MAINTENANCE
IE237	AN	219	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES PUPIL TRANSPORTATION
IE238	AN	220	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OTHER SERVICES
ITE23	AN	221	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SUBTOTAL
IE242	AN	222	IMP FLAG SUPPORT EXPENDITURE SUPPLIES STUDENT SUPPORT SERVICES
IE243	AN	223	IMP FLAG SUPPORT EXPENDITURE SUPPLIES INSTRUCTIONAL STAFF SUPPORT
IE244	AN	224	IMP FLAG SUPPORT EXPENDITURE SUPPLIES GENERAL ADMINISTRATION
IE245	AN	225	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SCHOOL ADMINISTRATION
IE246	AN	226	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OPERATION & MAINTENANCE
IE247	AN	227	IMP FLAG SUPPORT EXPENDITURE SUPPLIES PUPIL TRANSPORTATION
IE248	AN	228	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OTHER SERVICES
ITE24	AN	229	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SUBTOTAL
IE252	AN	230	IMP FLAG SUPPORT EXPENDITURE PROPERTY STUDENT SUPPORT SERVICES
IE253	AN	231	IMP FLAG SUPPORT EXPENDITURE PROPERTY INSTRUCTIONAL STAFF SUPPORT
IE254	AN	232	IMP FLAG SUPPORT EXPENDITURE PROPERTY GENERAL ADMINISTRATION
IE255	AN	233	IMP FLAG SUPPORT EXPENDITURE PROPERTY SCHOOL ADMINISTRATION
IE256	AN	234	IMP FLAG SUPPORT EXPENDITURE PROPERTY OPERATION & MAINTENANCE
IE257	AN	235	IMP FLAG SUPPORT EXPENDITURE PROPERTY PUPIL TRANSPORTATION
IE258	AN	236	IMP FLAG SUPPORT EXPENDITURE PROPERTY OTHER SERVICES
ITE25	AN	237	IMP FLAG SUPPORT EXPENDITURE PROPERTY SUBTOTAL
IE262	AN	238	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STUDENT SUPPORT SERVICES
IE263	AN	239	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STAFF SUPPORT
IE264	AN	240	IMP FLAG SUPPORT EXPENDITURE OTHER GENERAL ADMINISTRATION
IE265	AN	241	IMP FLAG SUPPORT EXPENDITURE OTHER SCHOOL ADMINISTRATION
IE266	AN	242	IMP FLAG SUPPORT EXPENDITURE OTHER OPERATION & MAINTENANCE
IE267	AN	243	IMP FLAG SUPPORT EXPENDITURE OTHER PUPIL TRANSPORTATION
IE268	AN	244	IMP FLAG SUPPORT EXPENDITURE OTHER OTHER SERVICES

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

Variable name	Data type	Data element order	Description
ITE26	AN	245	IMP FLAG SUPPORT EXPENDITURE OTHER SUBTOTAL
ISTE22	AN	246	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL STUDENT SUPPORT SERVICES
ISTE23	AN	247	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL INSTRUCTIONAL STAFF SUPPORT
ISTE24	AN	248	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL GENERAL ADMINISTRATION
ISTE25	AN	249	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL SCHOOL ADMINISTRATION
ISTE26	AN	250	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OPERATION & MAINTENANCE
ISTE27	AN	251	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL PUPIL TRANSPORTATION
ISTE28	AN	252	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OTHER SERVICES
ISTE2T	AN	253	IMP FLAG SUPPORT EXPENDITURE TOTAL SUPPORT SERVICES
IE3A11	AN	254	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES
IE3A12	AN	255	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS
IE3A13	AN	256	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASED SERVICES
IE3A14	AN	257	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES
IE3A2	AN	258	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY
IE3A16	AN	259	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER
IE3A1	AN	260	IMP FLAG NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL
IE3B11	AN	261	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES
IE3B12	AN	262	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
IE3B13	AN	263	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASED SERVICES
IE3B14	AN	264	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
IE3B2	AN	265	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
IE3B16	AN	266	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER
IE3B1	AN	267	IMP FLAG NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL
ISTE3	AN	268	IMP FLAG NONINSTRUCTIONAL SERVICES TOTAL
IE4A1	AN	269	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS
IE4A2	AN	270	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS (PROP)
IE4B1	AN	271	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION
IE4B2	AN	272	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION (PROP)
IE4C1	AN	273	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
IE4C2	AN	274	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROP)
IE4D	AN	275	IMP FLAG DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
IE4E1	AN	276	IMP FLAG DIRECT PROGRAM SUPPORT OTHER
IE4E2	AN	277	IMP FLAG DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
ISTE4	AN	278	IMP FLAG DIRECT PROGRAM SUPPORT SUBTOTAL
ITE5	AN	279	IMP FLAG CURRENT EXPENDITURES
IE61	AN	280	IMP FLAG FACILITIES ACQUISITIONS NON PROPERTY
IE62	AN	281	IMP FLAG FACILITIES ACQUISITIONS PROPERTY(LAND/BUILDINGS)
IE63	AN	282	IMP FLAG FACILITIES ACQUISITIONS EQUIPMENT
ISTE6	AN	283	IMP FLAG FACILITIES ACQUISITIONS TOTAL
IE7A1	AN	284	IMP FLAG OTHER USE DEBT SERVICE INTEREST
IE7A2	AN	285	IMP FLAG OTHER USE REDEMPTION
ISTE7	AN	286	IMP FLAG OTHER USE DEBT SERVICE SUBTOTAL
IE81	AN	287	IMP FLAG COMMUNITY SERVICE NONPROPERTY
IE82	AN	288	IMP FLAG COMMUNITY SERVICE PROPERTY
IE9A	AN	289	IMP FLAG DIRECT COST PROGRAM NONPUBLIC SCHOOL
IE9B	AN	290	IMP FLAG DIRECT COST PROGRAM ADULT EDUCATION
IE9C	AN	291	IMP FLAG DIRECT COST PROGRAM COMMUNITY COLLEGE
IE9D	AN	292	IMP FLAG DIRECT COST PROGRAM OTHER
IE91	AN	293	IMP FLAG DIRECT COST PROGRAM PROPERTY
ISTE9	AN	294	IMP FLAG DIRECT COST PROGRAM SUBTOTAL
ITE10	AN	295	IMP FLAG PROPERTY TOTAL
ITE11	AN	296	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	297	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE I
IX12D	AN	298	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE I CARRYOVER
IX12E	AN	299	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE V, PART A
IX12F	AN	300	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE V, PART A CARRYOVER

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

Variable name	Data type	Data element order	Description
ITX12	AN	301	IMP FLAG TOTAL EXCLUSION FOR PL 100 297
INCE13	AN	302	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	303	IMP FLAG ADA (STATE AND NCES DEFINITION)
IA14A	AN	304	IMP FLAG ADA (STATE DEFINITION)
IA14B	AN	305	IMP FLAG ADA (NCES DEFINITION)
IPPE15	AN	306	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR10	AN	307	IMP FLAG TOTAL STUDENT MEMBERSHIP
IARRASTE1	AN	308	IMP FLAG INSTRUCTIONAL EXPENDITURES FROM ARRA FUNDS
IARRATE5	AN	309	IMP FLAG TOTAL CURRENT EXPENDITURES FROM ARRA FUNDS
IARRAE81Z	AN	310	IMP FLAG COMMUNITY SERVICE NONPROPERTY AND DIRECT COST PROGRAMS FROM ARRA FUNDS
IARRATE10	AN	311	IMP FLAG PROPERTY EXPENDITURES FROM ARRA FUNDS
IARRASTE6	AN	312	IMP FLAG SCHOOL CONSTRUCTION EXPENDITURES FROM ARRA FUNDS
IARRATLEIZ	AN	313	IMP FLAG EXPENDITURES FROM TITLE I RECEIVED UNDER ARRA
IARRASTE4	AN	314	IMP FLAG DIRECT PROGRAM SUPPORT EXPENDITURES FROM ARRA FUNDS

## Appendix B—Glossary

## Appendix B—Glossary

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

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

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

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

**current expenditures:** Current expenditures are comprised of expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services. Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction and repair, and equipment) are excluded from current expenditures. Programs outside the scope of public preschool through grade 12 education, such as community services and adult education, are not included in current expenditures. Payments to private schools, and payments to public charter schools are also excluded. [TE5 is the total of STE1, STE2T, and STE3.]

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

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

**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 remainder are for textbooks, busing, and special programs, such as education for disabled students. Although states often report these expenditures in the appropriate function, they are sometimes lumped together under the heading "direct program support," in which case NCES distributes them by function and

## Appendix B—Glossary

object after consultation with state officials. Direct program support for public elementary and secondary education is reported in the data file as zero. [E4A1, E4A2, E4B1, E4B2, E4C1, E4C2, E4D, E4E1, E4E2, and subtotal STE4. NOTE: STE4 does not include E4A2, E4B2, E4C2, E4D, and E4E2.]

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

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

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

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

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

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

**total current expenditures for public elementary-secondary education from ARRA funds:** Include expenditures for instruction, support services, and

## Appendix B—Glossary

noninstruction, functions 1000 through 3200, that are made from ARRA funds. [ARRATE5]

**total current expenditures for community services, adult education, and other programs outside of public elementary-secondary education from ARRA funds:** Expenditures from ARRA funds for the community services nonproperty item and direct cost programs subtotal, including Non-Public School Programs (500), Adult/Continuing Education Programs (600), and Community Services Programs (800). [ARRAE81Z]

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

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

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

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

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

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

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

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

**general administration:** One of nine subfunctions (2300) within the expenditure function support services (2000). Expenditures for the board of education and superintendent's office for the administration of LEAs, including salaries and benefits for

## Appendix B—Glossary

superintendent, the school board, and their staff. [E214, E224, E234, E244, E254, E264, and subtotal STE24. NOTE: STE24 does not include E254.]

**instruction and instruction-related expenditures**—Include expenditures for instruction and instructional staff support services. These are expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. Instruction and instruction-related expenditures are more expansive than instruction expenditures in that all instruction related expenditures are accounted for, including salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students but outside the classroom), and supplies and purchased services related to these activities.

**instruction expenditures**—Expenditures for activities related to the interaction between teachers and students. Current instruction expenditures include expenditures for activities related to the interaction between teachers and students, including salaries and benefits for teachers and teacher aides, textbooks, supplies, and purchased services. These expenditures also include expenditures relating to extracurricular and co-curricular activities. [E11, E12, E13, E14, E15, E16, E17, E18, and subtotal STE1. Variables E15 and E17 are not included in STE1.]

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

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

**local education agency (LEA):** The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

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

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

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

**operations and maintenance:** One of nine subfunctions (2600) within the expenditure function support services (2000). It includes expenditures for the supervision of



## Appendix B—Glossary

operations and maintenance, the operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security. [E216, E226, E236, E246, E256, E266, and subtotal STE26. NOTE: STE26 does not include E256.]

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

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

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

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

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

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

## Appendix B—Glossary

**state revenues:** Include both direct funds from state governments and funds in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary. [R3]

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

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

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

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

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

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

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

**teacher salaries - special education:** Salaries for teachers in special education programs, relating to intellectual disability, orthopedic impairment, emotional disturbance,

## Appendix B—Glossary

developmental delay, specific learning disabilities, multiple disabilities, hearing impairment, other health impairments, visual impairments including blindness, autism, deaf-blindness, traumatic brain injury, and speech or language impairments. Include salaries in alternative education programs. [E11B]

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

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

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

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

Table C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction: Fiscal year 2011

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

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

<sup>2</sup> American National Standards Institute state codes (01–78).

SOURCE: U.S. Census Bureau, Geography Division, Geographic Standards and Criteria Branch. (2011) “Codes for the Identification of the States, the District of Columbia, Puerto Rico, and the Insular Areas of the United States” (INCITS 38:2009).

## Appendix D—Imputations and Edits List

## Appendix D—Imputations and Edits List

The following is a state-by-state list of the imputations and edits in the fiscal year 2011 111a NPEFS data file. Data elements are denoted by the variable names in the data file. For more information, see section II.B. “Imputations” in the User’s Guide and Appendix A—Record Layout and Description of Data Elements in the documentation.

### ALASKA

R1D contains R1C using TR

### ARIZONA

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

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

E81 impute based on (TE11-E81)

R1L contains R1N using TR

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

### ARKANSAS

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

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

### CALIFORNIA

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

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

### CONNECTICUT

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

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

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

E62 contains E61, E63 using TE11

E81 impute based on (TE11-E81)

E82 impute based on (TE11-E82)

R5 impute/import TR

## Appendix D—Imputations and Edits List

### **FLORIDA**

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

### **GEORGIA**

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

### **IDAHO**

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

### **ILLINOIS**

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

### **INDIANA**

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

### **LOUISIANA**

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

### **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



## Appendix D—Imputations and Edits List

### **MASSACHUSETTS**

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

### **MICHIGAN**

E62 contains E61 using TE11

### **MINNESOTA**

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

E62 contains E61 using TE11

### **MISSISSIPPI**

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

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

E62 contains E63 using TE11

### **MISSOURI**

E13 contains E18 using TE11

E61 contains E63 using TE11

### **NEBRASKA**

E62 contains E61 using TE11

E81 contains E82 using TE11

R4B contains R4C using TR

### **NEW HAMPSHIRE**

E62 contains E63 using TE11

### **NEW JERSEY**

R4A contains R4D using TR

### **NEW YORK**

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

### **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 destination E11, E12, E13, E16, E18, E212, E213, E214, E215,

## Appendix D—Imputations and Edits List

E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

### **SOUTH DAKOTA**

E62 contains E61 using TE11

### **VIRGINIA**

E62 contains E63 using TE11

R1D contains R1C using TR

### **WASHINGTON**

E15 contains E14 using TE11

### **WEST VIRGINIA**

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

### **WISCONSIN**

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

### **AMERICAN SAMOA**

E268 contains E238, E248 using TE11

### **DISTRICT OF COLUMBIA**

E61 contains E63 using TE11

### **U.S. VIRGIN ISLANDS**

E4B1 distribute by destination E217, E227, E237

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

## Appendix E—Fiscal Data Plan Questions

## Appendix E—Fiscal Data Plan Questions

### National Public Education Financial Survey FY 2011 Fiscal Data Plan 01/05/2012

#### Direct Program Support / State Payments on Behalf

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

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

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

- Yes (Please go to question 2.)
- No (Please go to question 5.)

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

- Yes (Please go to question 2a.)
- No (Please go to question 3.)

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

- Revenues
- Expenditures

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

- Provided as district-by-district data
- Provided as state totals data
- Provided only on data plan
- Amounts are not reported in F-33

Appendix E—Fiscal Data Plan Questions

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

**4a. Textbooks for Public School Students**

1. Non-Property \$ \_\_\_\_\_

2. Property Only \$ \_\_\_\_\_

**4b. Transportation for Public School Students**

1. Non-Property \$ \_\_\_\_\_

2. Property Only \$ \_\_\_\_\_

**4c. Direct Program Support for Private School Students**

1. Non-Property \$ \_\_\_\_\_

**4d. Other Direct Program Support for Public School Students**

1. Non-Property \$ \_\_\_\_\_

If applicable, please specify program name(s) \_\_\_\_\_

2. Property \$ \_\_\_\_\_

If applicable, please specify program name(s) \_\_\_\_\_

**4e. Employee Benefits for Public School Employees**

1. Non-Property \$ \_\_\_\_\_

2. Property \$ \_\_\_\_\_

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

- Retirement
- Health Insurance
- Other (please specify) \_\_\_\_\_

## Appendix E—Fiscal Data Plan Questions

### District Activities vs. Student Activities

**Note:** LEAs often confuse District Activities with Student Activities. Before answering question 5, please ensure that the correct definitions for District Activities and Student Activities are completely understood. District activity funds reflect school district finances and should be included within the finances reported on NPEFS. School activity funds are generally fiduciary in nature (i.e., managed by student organizations, not school districts) and should be excluded from finances reported on NPEFS. Please read the complete definitions that are provided in the Financial Accounting for Local and State School Systems: 2009 Edition at [http://nces.ed.gov/pubs2009/fin\\_acct/chapter8\\_1.asp](http://nces.ed.gov/pubs2009/fin_acct/chapter8_1.asp).

#### 5. Does your state report District Activities?

- Yes
- No

5a. (If answer is no, please provide an explanation: \_\_\_\_\_).

### American Reinvestment and Recovery Act (ARRA)

#### 6. Are you including ARRA Revenues in the amounts you report for Federal Revenues?

- Yes
- No

6a. (If answer is no, please provide an explanation: \_\_\_\_\_).

#### 7. Are you including expenditures from ARRA funds in your reporting of expenditures in the main part of the NPEFS survey (For example: expenditures for instruction, support services, etc.)?

- Yes
- No

7a. (If answer is no, please provide an explanation: \_\_\_\_\_).

## Appendix E—Fiscal Data Plan Questions

### ARRA Expenditure Exhibit Section

**Note:** Before answering questions 8-9 below, please note that ARRA expenditure amounts are requested in section 7 of the NPEFS web form. It has been determined that there is some confusion on how to respond to the first two categories in the ARRA exhibit section. The first category requests the amount of ARRA funds that was expended for instruction-related current expenditures, while the second category requests the amount of ARRA funds that was expended for *all* current expenditures (which should include the instruction expenditures from the first category).

**8. Do you have ARRA expenditures for Instruction?**

Yes

No

**8a. If no, please explain** \_\_\_\_\_

**9. Do you have Total Current Expenditures for ARRA?**

Yes

No

**9a. If no, please explain** \_\_\_\_\_

### Flag Fields

**Note:** The NPEFS web form has flag fields containing M (missing) and N (non-applicable) flag values for each category. NCES and the Census Bureau are striving to ensure respondents are assigning flag values correctly so that “reported,” “missing,” and “non-applicable” zeroes can be properly distinguished.

**10. Please indicate that you understand the proper usage of flag fields and that you will be using them when reporting throughout the web form.**

Yes

No

## Appendix F—Fiscal Data Plan Responses



## Appendix F—Fiscal Data Plan Responses

Exhibit F-1. Fiscal data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2011

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

See notes at end of exhibit.

## Appendix F—Fiscal Data Plan Responses

Exhibit F-1. Fiscal data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2011—continued

State or jurisdiction	Do local education agencies in your state receive Direct Program Support/State Payments on Behalf monies from the state?				
	Q. 1	Q. 2	If yes, where are these amounts reported in NPEFS?		How are these amounts reported in F-33? Q. 3
			Revenues	Expenditures	
South Carolina	Yes	Yes	Yes	Yes	State totals
South Dakota	Yes	Yes	Yes	Yes	District-by-district
Tennessee	No	†	†	†	†
Texas	Yes	Yes	Yes	Yes	District-by-district
Utah	No	†	†	†	†
Vermont	Yes	Yes	Yes	Yes	District-by-district
Virginia	No	†	†	†	†
Washington	No	†	†	†	†
West Virginia	Yes	Yes	Yes	Yes	District-by-district
Wisconsin	Yes	Yes	†	Yes	Amounts not reported in F-33
Wyoming	No	†	†	†	†
Other jurisdictions					
American Samoa	No	†	†	†	†
Guam	No	†	†	†	†
Commonwealth of the Northern Mariana Islands					
Puerto Rico	Yes	Yes	†	Yes	Amounts not reported in F-33
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 2011, preliminary Version 1a.

## Appendix F—Fiscal Data Plan Responses

Exhibit F-2. Fiscal data plan responses to questions 4.a.1 through 4.c.1, by state or jurisdiction: Fiscal year 2011

Please provide the Total Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions)					
State or jurisdiction	Textbooks for Public School Students (Non- Property) Q.4.a.1	Textbooks for Public School Students (Property only) Q.4.a.2	Transportation for Public School Students (Non- Property) Q.4.b.1	Transportation for Public School Students (Property only) Q.4.b.2	Direct Program Support for Private School Students (Non-Property) Q.4.c.1
Alabama	†	†	†	†	†
Alaska	—	—	—	—	—
Arizona	†	†	†	†	†
Arkansas	—	—	—	—	—
California	\$0	\$0	\$0	\$0	\$0
Colorado	†	†	†	†	†
Connecticut	—	—	—	—	24,435,417
Delaware	†	†	†	†	†
District of Columbia	†	†	†	†	†
Florida	0	0	0	0	0
Georgia	0	0	0	0	0
Hawaii	†	†	†	†	†
Idaho	—	—	—	—	—
Illinois	0	0	0	0	0
Indiana	0	0	0	0	0
Iowa	†	†	†	†	†
Kansas	—	—	—	—	—
Kentucky	100,000	—	—	—	—
Louisiana	0	0	0	0	25,026,514
Maine	—	—	—	—	—
Maryland	38,621,839	—	612,134,640	19,885,189	8,307,823
Massachusetts	0	0	0	0	0
Michigan	†	†	†	†	†
Minnesota	—	—	—	—	—
Mississippi	—	—	—	—	5,366,378
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	—	—	—	—	—
New Jersey	—	—	—	—	88,585,502
New Mexico	†	†	†	†	†
New York	254,837,832	—	2,766,578,610	—	1,483,564,297
North Carolina	†	†	†	†	†
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	†	†	†	†	†
Oregon	†	†	†	†	†
Pennsylvania	0	0	0	0	112,574,534
Rhode Island	0	0	0	0	0

See notes at end of exhibit.

## Appendix F—Fiscal Data Plan Responses

Exhibit F-2. Fiscal data plan responses to questions 4.a.1 through 4.c.1, by state or jurisdiction: Fiscal year 2011—continued

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

State or jurisdiction	Textbooks for Public School Students (Non- Property) Q.4.a.1	Textbooks for Public School Students (Property only) Q.4.a.2	Transportation for Public School Students (Non- Property) Q.4.b.1	Transportation for Public School Students (Property only) Q.4.b.2	Direct Program Support for Private School Students (Non-Property) Q.4.c.1
South Carolina	\$32,987,008	\$0	\$80,561,613	\$25,471,768	\$0
South Dakota	0	0	0	0	0
Tennessee	†	†	†	†	†
Texas	184,014,315	—	21488415	—	0
Utah	†	†	†	†	†
Vermont	0	0	0	0	0
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	—	—	—	—	1,673,165
Wisconsin	—	—	—	—	129,183,118
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	0	0	—	—	2,319,587
Puerto Rico	0	0	0	0	33,761,992
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 2011, preliminary Version 1a.

## Appendix F—Fiscal Data Plan Responses

Exhibit F-3. Fiscal data plan responses to questions 4.d.1 through 4.d.2, by state or jurisdiction: Fiscal year 2011

Please provide the Total Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions)				
State or jurisdiction	Other Direct Program Support for Public School Students (Non-Property) Q.4.d.1	Program Name(s) Q.4.d.1	Other Direct Program Support for Public School Students (Property) Q.4.d.2	Program Name(s) Q.4.d.2
	Alabama	†	†	†
Alaska	—	—	—	—
Arizona	†	†	†	†
Arkansas	\$75,824,044	Leadership Academy- Master Principal, AT Risk, Criminal Background Checks- Teachers, Gifted & Talented, Human Dev CTR Ed Aid, Nat Board Prof Teaching Standards, Master Principal Bonus, School Food Legislative Audit, SmartStart/Smart Step, Surplus Commodities, Teacher Licensure, Technology DIS, End of Level Testing, Court Ordered Desegregation, Alternative Pay, Office of Educational Renewal Zones, Economic Education, Home School Testing, School Worker Defense, AR Strive Transfer, Distressed School District Support, Surety Bond Transfer, Real Property Reappraisal Costs Transfer	—	—

See notes at end of exhibit.

## Appendix F—Fiscal Data Plan Responses

Exhibit F-3. Fiscal data plan responses to questions 4.d.1 through 4.d.2, by state or jurisdiction: Fiscal year 2011—continued

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

State or jurisdiction	Other Direct Program Support for Public School Students (Non-Property) Q.4.d.1	Program Name(s) Q.4.d.1	Other Direct Program Support for Public School Students (Property) Q.4.d.2	Program Name(s) Q.4.d.2
California	\$1,089,883,632	Charter schools	\$25,358,635	Charter schools
Colorado	†	†	†	†
Connecticut	422,080,888	Child Nutrition programs run by State Agencies, State Technical High School programs, State Department of Correction programs, and Regional Education Service Center programs	17,870,722	State Technical High School programs, and Regional Education Service Center programs
Delaware	†	†	†	†
District of Columbia	†	†	†	†
Florida	441,596,061	FL School for Deaf & Blind, FL Virtual School, McKay Scholarship Program, and FL Tax Credit Scholarship Program	0	†
Georgia	33,508,690	State Schools, Virtual School	0	†
Hawaii	†	†	†	†
Idaho	3,177,022	Idaho Educational Services for the Deaf and the Blind	—	—
Illinois	31,660,500	Direct Support Other	0	†
Indiana	0	†	0	†
Iowa	†	†	†	†
Kansas	—	—	—	—
Kentucky	4,227,057	—	—	—

See notes at end of exhibit

## Appendix F—Fiscal Data Plan Responses

Exhibit F-3. Fiscal data plan responses to questions 4.d.1 through 4.d.2, by state or jurisdiction: Fiscal year 2011—continued

Please provide the Total Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions)				
State or jurisdiction	Other Direct Program Support for Public School Students (Non-Property) Q.4.d.1	Program Name(s) Q.4.d.1	Other Direct Program Support for Public School Students (Property) Q.4.d.2	Program Name(s) Q.4.d.2
	Louisiana	\$87,943,110	LA School for the Deaf and Visually Impaired; LA Special Education Center; LA School for Math, Science and the Arts; New Orleans Center for Creative Arts; Special School Districts; Office of Juvenile Justice; Student Scholarships for Educational Excellence Program	\$0
Maine	—	—	—	—
Maryland	—	—	—	—
Massachusetts	0	†	0	†
Michigan	†	†	†	†
Minnesota	43,624,415	Tribal Contract Schools, Department of Corrections, Faribault Academies, Perpich Center for Arts, Enrollment Options	—	—
Mississippi	18,280,098	—	348,994	—
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	—	—	—	—
New Jersey	—	—	—	—
New Mexico	†	†	†	†
New York	775,360,500	District Payments to Charter Schools	—	—

See notes at end of exhibit.

## Appendix F—Fiscal Data Plan Responses

Exhibit F-3. Fiscal data plan responses to questions 4.d.1 through 4.d.2, by state or jurisdiction: Fiscal year 2011—continued

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

State or jurisdiction	Other Direct Program Support for Public School Students (Non-Property)		Other Direct Program Support for Public School Students (Property)	
	Q.4.d.1	Program Name(s) Q.4.d.1	Q.4.d.2	Program Name(s) Q.4.d.2
North Carolina	†	†	†	†
North Dakota	†	†	†	†
Ohio	†	†	†	†
Oklahoma	†	†	†	†
Oregon	†	†	†	†
Pennsylvania	\$0	†	\$0	†
Rhode Island	67,976,514	School Housing Aid Program	—	—
South Carolina	1,925,041	Community Education	0	†
South Dakota	7,131,217	Connecting Schools	158,725	Connecting Schools
Tennessee	†	†	†	†
Texas	0	†	0	†
Utah	†	†	†	†
Vermont	0	†	0	†
Virginia	†	†	†	†
Washington	†	†	†	†
West Virginia	25,891,169	Corrections, School for the Deaf and Blind	16,288,470	21st Century Technology - Tools for Schools
Wisconsin	55,630,125	State Charter Schools	—	—
Wyoming	†	†	†	†
Other jurisdictions				
American Samoa	†	†	†	†
Guam	†	†	†	†
Commonwealth of the Northern Mariana Islands	28,842,332	—	—	—
Puerto Rico	0	†	0	†
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 2011, preliminary Version 1a.



## Appendix F—Fiscal Data Plan Responses

Exhibit F-4. Fiscal data plan responses to questions 4.e through 4.f, by state or jurisdiction: Fiscal year 2011

Please provide the Total Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions)					
State or jurisdiction	Employee Benefits for Public School Employees Q.4.e		If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support Q.4.f		
	Non-Property Q.4.e.1	Property Q.4.e.2	Retirement	Health Insurance	Other
Alabama	†	†	†	†	†
Alaska	\$201,352,505	—	Yes	†	†
Arizona	†	†	†	†	†
Arkansas	59,677,904	—	Yes	Yes	†
California	1,159,821,000	0	Yes	†	†
Colorado	†	†	†	†	†
Connecticut	645,240,426	—	Yes	Yes	†
Delaware	†	†	†	†	†
District of Columbia	†	†	†	†	†
Florida	0	0	†	†	†
Georgia	—	—	Yes	Yes	†
Hawaii	†	†	†	†	†
Idaho	2,249,907	—	†	†	Yes.Unemployment Insurance
Illinois	2,200,752,427	—	Yes	†	†
Indiana	759,013,073	0	Yes	Yes	†
Iowa	†	†	†	†	†
Kansas	184,500,740	—	Yes	†	†
Kentucky	958,421,153	—	Yes	Yes	Yes.Life Insurance, HRA, Voc Ed
Louisiana	0	0	†	†	†
Maine	216,529,249	—	Yes	Yes	†
Maryland	809,235,203	—	Yes	†	†
Massachusetts	1,749,083,891	—	Yes	†	†
Michigan	†	†	†	†	†
Minnesota	—	—	—	—	—
Mississippi	—	—	—	—	—
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	24,836,000	—	Yes	†	†

See notes at end of exhibit.

## Appendix F—Fiscal Data Plan Responses

Exhibit F-4. Fiscal data plan responses to questions 4.e through 4.f, by state or jurisdiction: Fiscal year 2011—continued

Please provide the Total Direct Program Support/State Payments on Behalf amounts in your state (include all amounts, even those reported under their appropriate functions)					
State or jurisdiction	Employee Benefits for Public School Employees Q.4.e			If you are reporting Direct Program Support expenditures for Employee Benefits, please indicate the general categories of benefits these expenditures support Q.4.f	
	Non-Property Q.4.e.1	Property Q.4.e.2	Retirement	Health Insurance	Other
New Jersey	\$679,801,315	—	Yes	†	†
New Mexico	†	†	†	†	†
New York	12,008,924,570	—	Yes	Yes	Yes. Workers comp, life ins, unemployment ins, disability ins.
North Carolina	†	†	†	†	†
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	†	†	†	†	†
Oregon	†	†	†	†	†
Pennsylvania	0	0	†	†	†
Rhode Island	69,896,748	—	Yes	†	†
South Carolina	0	0	†	†	†
South Dakota	0	0	†	†	†
Tennessee	†	†	†	†	†
Texas	1,340,448,290	—	Yes	†	†
Utah	†	†	†	†	†
Vermont	46,913,381	0	Yes	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	347,162,638	—	Yes	†	†
Wisconsin	—	—	—	—	—
Wyoming	†	†	†	†	†
<b>Other jurisdictions</b>					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	8,425,346	0	Yes	Yes	†
Puerto Rico	0	0	†	†	†
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 2011, preliminary Version 1a.

## Appendix F—Fiscal Data Plan Responses

Exhibit F-5. Fiscal data plan responses to question 5, by state or jurisdiction: Fiscal year 2011

State or jurisdiction	Does your state report District Activities? Q. 5	If answer is no, please provide an explanation. Q. 5a
Alabama	Yes	†
Alaska	Yes	†
Arizona	Yes	†
Arkansas	Yes	†
California	No	—
Colorado	No	—
Connecticut	Yes	†
Delaware	Yes	†
District of Columbia	No	—
Florida	Yes	†
Georgia	Yes	†
Hawaii	Yes	†
Idaho	Yes	†
Illinois	Yes	†
Indiana	Yes	†
Iowa	Yes	†
Kansas	Yes	†
Kentucky	Yes	†
Louisiana	Yes	†
Maine	Yes	†
Maryland	Yes	†
Massachusetts	Yes	†
Michigan	Yes	†
Minnesota	Yes	†
Mississippi	Yes	†
Missouri	Yes	†
Montana	Yes	†
Nebraska	Yes	†
Nevada	Yes	†
New Hampshire	Yes	†
New Jersey	Yes	†
New Mexico	Yes	†
New York	Yes	†
North Carolina	Yes	†
North Dakota	Yes	†
Ohio	Yes	†
Oklahoma	Yes	†
Oregon	Yes	†
Pennsylvania	Yes	†
Rhode Island	Yes	†

See notes at end of exhibit.

## Appendix F—Fiscal Data Plan Responses

Exhibit F-5. Fiscal data plan responses to question 5, by state or jurisdiction: Fiscal year 2011—continued

State or jurisdiction	Does your state report District Activities? Q. 5	If answer is no, please provide an explanation. Q. 5a
South Carolina	Yes	†
South Dakota	Yes	†
Tennessee	Yes	†
Texas	Yes	†
Utah	Yes	†
Vermont	Yes	†
Virginia	No	—
Washington	Yes	†
West Virginia	Yes	†
Wisconsin	Yes	†
Wyoming	Yes	†
<b>Other Jurisdictions</b>		
American Samoa	Yes	†
Guam	Yes	†
Commonwealth of the Northern Mariana Islands	No	—
Puerto Rico	Yes	†
U.S. Virgin Islands	Yes	†

— 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 2011, preliminary Version 1a.

## Appendix F—Fiscal Data Plan Responses

Exhibit F-6. Fiscal data plan responses to questions 6 through 7a, by state or jurisdiction: Fiscal year 2011

State or jurisdiction	Are you including ARRA Revenues in the amounts you report for Federal Revenues? Q.6	If answer is no, please provide an explanation. Q.6.a	Are you including expenditures from ARRA funds in your reporting of expenditures in the main part of the NPEFS survey (For example: expenditures for instruction, support services, etc.)? Q.7	If answer is no, please provide an explanation. Q.7a
Alabama	Yes	†	Yes	†
Alaska	Yes	†	Yes	†
Arizona	Yes	†	Yes	†
Arkansas	Yes	†	Yes	†
California	Yes	†	Yes	†
Colorado	Yes	†	Yes	†
Connecticut	Yes	†	Yes	†
Delaware	Yes	†	Yes	†
District of Columbia	Yes	†	Yes	†
Florida	Yes	†	Yes	†
Georgia	Yes	†	Yes	†
Hawaii	Yes	†	Yes	†
Idaho	Yes	†	Yes	†
Illinois	Yes	†	Yes	†
Indiana	Yes	†	Yes	†
Iowa	Yes	†	Yes	†
Kansas	Yes	†	Yes	†
Kentucky	Yes	†	Yes	†
Louisiana	Yes	†	Yes	†
Maine	Yes	†	Yes	†
Maryland	Yes	†	Yes	†
Massachusetts	Yes	†	Yes	†
Michigan	Yes	†	Yes	†
Minnesota	Yes	†	Yes	†
Mississippi	Yes	†	Yes	†
Missouri	Yes	†	Yes	†
Montana	Yes	†	Yes	†
Nebraska	Yes	†	Yes	†
Nevada	Yes	†	Yes	†
New Hampshire	Yes	†	Yes	†
New Jersey	Yes	†	Yes	†
New Mexico	Yes	†	Yes	†
New York	Yes	†	Yes	†
North Carolina	Yes	†	Yes	†
North Dakota	Yes	†	Yes	†
Ohio	Yes	†	Yes	†
Oklahoma	Yes	†	Yes	†
Oregon	Yes	†	Yes	†
Pennsylvania	Yes	†	Yes	†
Rhode Island	Yes	†	Yes	†

See notes at end of exhibit.

## Appendix F—Fiscal Data Plan Responses

Exhibit F-6. Fiscal data plan responses to questions 6 through 7a, by state or jurisdiction: Fiscal year 2011—continued

State or jurisdiction	Are you including ARRA Revenues in the amounts you report for Federal Revenues? Q.6	If answer is no, please provide an explanation. Q.6.a	Are you including expenditures from ARRA funds in your reporting of expenditures in the main part of the NPEFS survey (For example: expenditures for instruction, support services, etc.)? Q.7	If answer is no, please provide an explanation. (Property only) Q.7a
South Carolina	Yes	†	Yes	†
South Dakota	Yes	†	Yes	†
Tennessee	Yes	†	Yes	†
Texas	Yes	†	Yes	†
Utah	Yes	†	Yes	†
Vermont	Yes	†	Yes	†
Virginia	Yes	†	Yes	†
Washington	Yes	†	Yes	†
West Virginia	Yes	†	Yes	†
Wisconsin	Yes	†	Yes	†
Wyoming	Yes	†	Yes	†
<b>Other jurisdictions</b>				
American Samoa	Yes	†	Yes	†
Guam	Yes	†	Yes	†
Commonwealth of the Northern Mariana Islands	Yes	†	Yes	†
Puerto Rico	Yes	†	Yes	†
U.S. Virgin Islands	Yes	†	Yes	†

— 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 2011, preliminary Version 1a.

## Appendix F—Fiscal Data Plan Responses

Exhibit F-7. Fiscal data plan responses to questions 8 through 9a, by state or jurisdiction: Fiscal year 2011

State or jurisdiction	Do you have ARRA expenditures for Instruction? Q.8	If answer is no, please provide an explanation. Q.8a	Do you have Total Current Expenditures for ARRA? Q.9	If answer is no, please provide an explanation. Q.9a
Alabama	Yes	†	Yes	†
Alaska	Yes	†	Yes	†
Arizona	Yes	†	Yes	†
Arkansas	Yes	†	Yes	†
California	Yes	†	Yes	†
Colorado	Yes	†	Yes	†
Connecticut	Yes	†	Yes	†
Delaware	Yes	†	Yes	†
District of Columbia	Yes	†	Yes	†
Florida	Yes	†	Yes	†
Georgia	Yes	†	Yes	†
Hawaii	Yes	†	Yes	†
Idaho	Yes	†	Yes	†
Illinois	Yes	†	Yes	†
Indiana	Yes	†	Yes	†
Iowa	Yes	†	Yes	†
Kansas	Yes	†	Yes	†
Kentucky	Yes	†	Yes	†
Louisiana	Yes	†	Yes	†
Maine	Yes	†	Yes	†
Maryland	Yes	†	Yes	†
Massachusetts	Yes	†	Yes	†
Michigan	Yes	†	Yes	†
Minnesota	Yes	†	Yes	†
Mississippi	Yes	†	Yes	†
Missouri	Yes	†	Yes	†
Montana	Yes	†	Yes	†
Nebraska	Yes	†	Yes	†
Nevada	Yes	†	Yes	†
New Hampshire	Yes	†	Yes	†
New Jersey	Yes	†	Yes	†
New Mexico	Yes	†	Yes	†
New York	Yes	†	Yes	†
North Carolina	Yes	†	Yes	†
North Dakota	Yes	†	Yes	†
Ohio	Yes	†	Yes	†
Oklahoma	Yes	†	Yes	†
Oregon	Yes	†	Yes	†
Pennsylvania	Yes	†	Yes	†
Rhode Island	Yes	†	Yes	†

## Appendix F—Fiscal Data Plan Responses

Exhibit F-7 Fiscal data plan responses to questions 8 through 9a, by state or jurisdiction: Fiscal year 2011—continued

State or jurisdiction	Do you have ARRA expenditures for Instruction? Q.8	If answer is no, please provide an explanation. Q.8.a	Do you have Total Current Expenditures for ARRA? Q.9	If answer is no, please provide an explanation. Q.9a
South Carolina	Yes	†	Yes	†
South Dakota	Yes	†	Yes	†
Tennessee	Yes	†	Yes	†
Texas	Yes	†	Yes	†
Utah	Yes	†	Yes	†
Vermont	Yes	†	Yes	†
Virginia	Yes	†	Yes	†
Washington	Yes	†	Yes	†
West Virginia	Yes	†	Yes	†
Wisconsin	No	Wisconsin does not have a system for identifying grant expenditures by functional area.	Yes	†
Wyoming	Yes	†	Yes	†
Other jurisdictions				
American Samoa	Yes	†	Yes	†
Guam	Yes	†	Yes	†
Commonwealth of the Northern Mariana Islands	Yes	†	Yes	†
Puerto Rico	Yes	†	Yes	†
U.S. Virgin Islands	Yes	†	Yes	†

— 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 2011, preliminary Version 1a.



## Appendix F—Fiscal Data Plan Responses

Exhibit F-8. Fiscal data plan responses to question 10, by state or jurisdiction: Fiscal year 2011

State or jurisdiction	Please indicate that you understand the proper usage of flag fields and that you will be using them when reporting throughout the web form. Q.10
Alabama	Yes
Alaska	Yes
Arizona	Yes
Arkansas	Yes
California	Yes
Colorado	Yes
Connecticut	Yes
Delaware	Yes
District of Columbia	Yes
Florida	Yes
Georgia	Yes
Hawaii	Yes
Idaho	No
Illinois	Yes
Indiana	Yes
Iowa	Yes
Kansas	Yes
Kentucky	Yes
Louisiana	Yes
Maine	Yes
Maryland	Yes
Massachusetts	Yes
Michigan	Yes
Minnesota	Yes
Mississippi	Yes
Missouri	Yes
Montana	Yes
Nebraska	Yes
Nevada	Yes
New Hampshire	Yes
New Jersey	Yes
New Mexico	Yes
New York	Yes
North Carolina	Yes
North Dakota	Yes
Ohio	Yes
Oklahoma	Yes
Oregon	Yes
Pennsylvania	Yes
Rhode Island	Yes

See notes at end of exhibit.

## Appendix F—Fiscal Data Plan Responses

Exhibit F-8. Fiscal data plan responses to question 10, by state or jurisdiction: Fiscal year 2011—continued

State or jurisdiction	Q.10
	Please indicate that you understand the proper usage of flag fields and that you will be using them when reporting throughout the web form.
South Carolina	Yes
South Dakota	Yes
Tennessee	Yes
Texas	Yes
Utah	Yes
Vermont	Yes
Virginia	Yes
Washington	Yes
West Virginia	Yes
Wisconsin	Yes
Wyoming	Yes
<b>Other jurisdictions</b>	
American Samoa	Yes
Guam	Yes
Commonwealth of the Northern Mariana Islands	Yes
Puerto Rico	Yes
U.S. Virgin Islands	Yes

— 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 2011, preliminary Version 1a.

## Appendix G—Value Distribution and Field Frequencies

## Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2011

Variable	Description	Number				Percent				
		Total	Flags			R	Flags			
			R	A	I		T	R	A	I
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	56	0	0	0	100.0	0.0	0.0	0.0
IR1H	FLAG LOCAL REV TRANSPORT FEES LEA'S	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1I	FLAG LOCAL REV EARNINGS ON INVESTMT	56	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	56	0	0	0	100.0	0.0	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	56	0	0	0	100.0	0.0	0.0	0.0
IR1N	FLAG LOCAL REV SUMMER SCHOOL	56	54	2	0	0	96.4	3.6	0.0	0.0
ISTR1	FLAG LOCAL REV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IR2	FLAG INTERMED REVENUES	56	56	0	0	0	100.0	0.0	0.0	0.0
IR3	FLAG STATE REVENUES	56	56	0	0	0	100.0	0.0	0.0	0.0
IR4A	FLAG FED REV DIRECT GRANTS	56	55	1	0	0	98.2	1.8	0.0	0.0
IR4B	FLAG FED REV THRU STATE	56	55	1	0	0	98.2	1.8	0.0	0.0
IR4C	FLAG FED REV THRU INTERMED AGENCIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IR4D	FLAG FED REV OTHER SOURCES	56	55	1	0	0	98.2	1.8	0.0	0.0
ISTR4	FLAG FED REV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IR5	FLAG REV FR OTHER SOURCES	56	55	0	1	0	98.2	0.0	1.8	0.0
ITR	FLAG TOTAL REVENUE FROM ALL SOURCES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE11	FLAG INSTR EXP SALARIES	56	41	15	0	0	73.2	26.8	0.0	0.0
IE12	FLAG INSTR EXP EMP BENEFITS	56	37	19	0	0	66.1	33.9	0.0	0.0
IE13	FLAG INSTR EXP PURCHASED SERVICES	56	40	16	0	0	71.4	28.6	0.0	0.0
IE14	FLAG INSTR EXP TUITION	56	55	1	0	0	98.2	1.8	0.0	0.0
IE15	FLAG INSTR EXP TUIT TO OTHER LEA'S	56	55	1	0	0	98.2	1.8	0.0	0.0
IE16	FLAG INSTR EXP SUPPLIES	56	41	15	0	0	73.2	26.8	0.0	0.0
IE17	FLAG INSTR EXP PROPERTY	56	53	3	0	0	94.6	5.4	0.0	0.0
IE18	FLAG INSTR EXP OTHER	56	40	16	0	0	71.4	28.6	0.0	0.0
ISTE1	FLAG INSTR EXP SUBTOTAL	56	36	0	0	20	64.3	0.0	0.0	35.7
IE11A	FLAG INSTR EXP REGULAR PROGRAM SALARIES	56	54	2	0	0	96.4	3.6	0.0	0.0
IE11B	FLAG INSTR EXP SPECIAL EDUCATION SALARIES	56	54	2	0	0	96.4	3.6	0.0	0.0
IE11C	FLAG INSTR EXP VOCATIONAL SALARIES	56	52	4	0	0	92.9	7.1	0.0	0.0
IE11D	FLAG INSTR EXP OTHER PROGRAMS SALARIES	56	53	3	0	0	94.6	5.4	0.0	0.0
IE2	FLAG INSTR EXP TEXTBOOKS	56	45	11	0	0	80.4	19.6	0.0	0.0
IE212	FLAG SUP EXP SALARY STUDENTS	56	42	14	0	0	75.0	25.0	0.0	0.0
IE213	FLAG SUP EXP SALARY INST STAFF	56	42	14	0	0	75.0	25.0	0.0	0.0
IE214	FLAG SUP EXP SALARY GEN ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE215	FLAG SUP EXP SALARY SCH ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE216	FLAG SUP EXP SALARY OPER & MAIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE217	FLAG SUP EXP SALARY STUDENT TRANSP	56	41	15	0	0	73.2	26.8	0.0	0.0
IE218	FLAG SUP EXP SALARY OTHER SERVICES	56	42	14	0	0	75.0	25.0	0.0	0.0
ITE21	FLAG SUP EXP SALARY SUBTOTAL	56	41	0	0	15	73.2	0.0	0.0	26.8
IE222	FLAG SUP EXP EMP BENE STUDENTS	56	37	19	0	0	66.1	33.9	0.0	0.0
IE223	FLAG SUP EXP EMP BENE INST STAFF	56	37	19	0	0	66.1	33.9	0.0	0.0
IE224	FLAG SUP EXP EMP BENE GEN ADMIN	56	39	17	0	0	69.6	30.4	0.0	0.0
IE225	FLAG SUP EXP EMP BENE SCH ADMIN	56	38	18	0	0	67.9	32.1	0.0	0.0
IE226	FLAG SUP EXP EMP BENE OPER & MAIN	56	40	16	0	0	71.4	28.6	0.0	0.0
IE227	FLAG SUP EXP EMP BENE PUPIL TRANSP	56	39	17	0	0	69.6	30.4	0.0	0.0
IE228	FLAG SUP EXP EMP BENE OTHER SERV	56	39	17	0	0	69.6	30.4	0.0	0.0
ITE22	FLAG SUP EXP EMP BENE SUBTOTAL	56	36	0	0	20	64.3	0.0	0.0	35.7
IE232	FLAG SUP EXP PURCH SV STUDENTS	56	42	14	0	0	75.0	25.0	0.0	0.0
IE233	FLAG SUP EXP PURCH SV INST STAFF	56	42	14	0	0	75.0	25.0	0.0	0.0
IE234	FLAG SUP EXP PURCH SV GEN ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0

See notes at end of table.

## Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2011—Continued

Variable	Description	Number				Percent				
		Total	Flags			R	Flags			
			R	A	I		T	R	A	I
IE235	FLAG SUP EXP PURCH SV SCH ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE236	FLAG SUP EXP PURCH SV OPER & MAIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE237	FLAG SUP EXP PURCH SV PUPIL TRANSP	56	41	15	0	0	73.2	26.8	0.0	0.0
IE238	FLAG SUP EXP PURCH SV OTHER SERV	56	41	15	0	0	73.2	26.8	0.0	0.0
ITE23	FLAG SUP EXP PURCH SV SUBTOTAL	56	40	0	0	16	71.4	0.0	0.0	28.6
IE242	FLAG SUP EXP SUPPLIES STUDENTS	56	42	14	0	0	75.0	25.0	0.0	0.0
IE243	FLAG SUP EXP SUPPLIES INST STAFF	56	42	14	0	0	75.0	25.0	0.0	0.0
IE244	FLAG SUP EXP SUPPLIES GEN ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE245	FLAG SUP EXP SUPPLIES SCH ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE246	FLAG SUP EXP SUPPLIES OPER & MAIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE247	FLAG SUP EXP SUPPLIES PUPIL TRANSP	56	42	14	0	0	75.0	25.0	0.0	0.0
IE248	FLAG SUP EXP SUPPLIES OTHER SERV	56	41	15	0	0	73.2	26.8	0.0	0.0
ITE24	FLAG SUP EXP SUPPLIES SUBTOTAL	56	41	0	0	15	73.2	0.0	0.0	26.8
IE252	FLAG SUP EXP PROPERTY STUDENTS	56	51	5	0	0	91.1	8.9	0.0	0.0
IE253	FLAG SUP EXP PROPERTY INST STAFF	56	51	5	0	0	91.1	8.9	0.0	0.0
IE254	FLAG SUP EXP PROPERTY GEN ADMIN	56	51	5	0	0	91.1	8.9	0.0	0.0
IE255	FLAG SUP EXP PROPERTY SCH ADMIN	56	51	5	0	0	91.1	8.9	0.0	0.0
IE256	FLAG SUP EXP PROPERTY OPER & MAIN	56	51	5	0	0	91.1	8.9	0.0	0.0
IE257	FLAG SUP EXP PROPERTY PUPIL TRANSP	56	51	5	0	0	91.1	8.9	0.0	0.0
IE258	FLAG SUP EXP PROPERTY OTHER SERV	56	51	5	0	0	91.1	8.9	0.0	0.0
ITE25	FLAG SUP EXP PROPERTY SUBTOTAL	56	53	0	0	3	94.6	0.0	0.0	5.4
IE262	FLAG SUP EXP OTHER INST STUDENTS	56	42	14	0	0	75.0	25.0	0.0	0.0
IE263	FLAG SUP EXP OTHER INST STAFF	56	42	14	0	0	75.0	25.0	0.0	0.0
IE264	FLAG SUP EXP OTHER GEN ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE265	FLAG SUP EXP OTHER SCH ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE266	FLAG SUP EXP OTHER OPER & MAIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE267	FLAG SUP EXP OTHER PUPIL TRANSP	56	42	14	0	0	75.0	25.0	0.0	0.0
IE268	FLAG SUP EXP OTHER OTHER SERV	56	41	15	0	0	73.2	26.8	0.0	0.0
ITE26	FLAG SUP EXP OTHER SUBTOTAL	56	41	0	0	15	73.2	0.0	0.0	26.8
ISTE22	FLAG SUP EXP SUBTOTAL STUDENTS	56	37	0	0	19	66.1	0.0	0.0	33.9
ISTE23	FLAG SUP EXP SUBTOTAL INST STAFF	56	37	0	0	19	66.1	0.0	0.0	33.9
ISTE24	FLAG SUP EXP SUBTOTAL GEN ADMIN	56	39	0	0	17	69.6	0.0	0.0	30.4
ISTE25	FLAG SUP EXP SUBTOTAL SCH ADMIN	56	38	0	0	18	67.9	0.0	0.0	32.1
ISTE26	FLAG SUP EXP SUBTOTAL OPER & MAIN	56	40	0	0	16	71.4	0.0	0.0	28.6
ISTE27	FLAG SUP EXP SUBTOTAL PUPIL TRANSP	56	39	0	0	17	69.6	0.0	0.0	30.4
ISTE28	FLAG SUP EXP SUBTOTAL OTHER SERVICES	56	39	0	0	17	69.6	0.0	0.0	30.4
ISTE2T	FLAG SUP EXP TOTAL SUPPORT SERVICES	56	36	0	0	20	64.3	0.0	0.0	35.7
IE3A11	FLAG NONINST SERV FOOD SERV SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A12	FLAG NONINST SERV FOOD SERV EMP BEN	56	52	4	0	0	92.9	7.1	0.0	0.0
IE3A13	FLAG NONINST SERV FOOD SERV PURCH	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A14	FLAG NONINST SERV FOOD SERV SUPPLIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A2	FLAG NONINSTR SERV FOOD SERV PROP	56	53	3	0	0	94.6	5.4	0.0	0.0
IE3A16	FLAG NONINSTR SERV FOOD SERV OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A1	FLAG NONINSTR SERV FOOD SERV SUBTOT	56	52	0	0	4	92.9	0.0	0.0	7.1
IE3B11	FLAG NONINSTR SERV ENTERPRISE SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B12	FLAG NONINSTR SERV ENTERPRS EMP BENE	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B13	FLAG NON INSTR SERV ENTRPRS PUR SERV	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B14	FLAG NON INSTR SERV ENTERPRISE SUPPLIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B2	FLAG NON INSTR SERV ENTERPRISE PROP	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B16	FLAG NON INSTR SERV ENTERPRISE OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B1	FLAG NON INSTR SERV ENTERPRIS SUBTOT	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE3	FLAG NON INSTR SERV TOTAL	56	52	0	0	4	92.9	0.0	0.0	7.1
IE4A1	FLAG DIRECT PROG SUP TEXTBOOKS	56	56	0	0	0	100.0	0.0	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	54	2	0	0	96.4	3.6	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	47	9	0	0	83.9	16.1	0.0	0.0

See notes at end of table.

## Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2011—Continued

Variable	Description	Number					Percent			
		Total	Flags				R	Flags		
			R	A	I	T		R	A	I
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	41	15	0	0	73.2	26.8	0.0	0.0
IE4E2	FLAG DIRECT PROG SUP OTHER (PROPERTY)	56	53	3	0	0	94.6	5.4	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	43	0	0	13	76.8	0.0	0.0	23.2
IE61	FLAG FACILITIES AQUIS NONPROPERTY	56	48	8	0	0	85.7	14.3	0.0	0.0
IE62	FLAG FACILITIES AQUIS PROP (LAND/BLDS)	56	47	9	0	0	83.9	16.1	0.0	0.0
IE63	FLAG FACILITIES AQUIS EQUIPMENT	56	50	6	0	0	89.3	10.7	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	56	0	0	0	100.0	0.0	0.0	0.0
IE7A2	FLAG OTHER USE REDEMPTION	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE7	FLAG OTHER USE DEBT SERV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE81	FLAG COMM SERV NONPROPERTY	56	53	1	2	0	94.6	1.8	3.6	0.0
IE82	FLAG COMM SERV PROPERTY	56	54	1	1	0	96.4	1.8	1.8	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	47	0	0	9	83.9	0.0	0.0	16.1
ITE11	FLAG TOTAL EXPENDITURES FOR EDUCATION	56	43	0	0	13	76.8	0.0	0.0	23.2
IX12C	FLAG EXCLUS FOR PL 100 297 TITLE I	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12D	FLAG EXCLUS FOR PL 100 297 TITLE I CO	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12E	FLAG EXCLUS FOR PL 100 297 TITLE V PART A	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12F	FLAG EXCLUS FOR PL 100 297 TITLE V PART A CO	56	56	0	0	0	100.0	0.0	0.0	0.0
ITX12	FLAG TOTAL EXCLUS FOR PL 100 297	56	55	0	0	1	98.2	0.0	0.0	1.8
INCE13	FLAG NET CURRENT EXPENDITURES	56	43	0	0	13	76.8	0.0	0.0	23.2
IADA	FLAG ADA (STATE AND NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IA14A	FLAG ADA (STATE DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IA14B	FLAG ADA (NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IPPE15	FLAG PER PUPIL EXPENDITURES	56	54	0	0	2	96.4	0.0	0.0	3.6
IMEMBR10	FLAG TOTAL STUDENT	56	51	5	0	0	91.1	8.9	0.0	0.0
IARRASTE1	FLAG INSTRUCTIONAL EXP FROM ARRA	56	55	1	0	0	98.2	1.8	0.0	0.0
IARRATE5	FLAG TOTAL CURRENT EXP FROM ARRA	56	55	1	0	0	98.2	1.8	0.0	0.0
IARRAE81Z	FLAG COMM SERV NONPROPERTY FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRATE10	FLAG PROPERTY EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRASTE6	FLAG SCHOOL CONSTRUCTION EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0
IARRATLEIZ	FLAG EXP FROM TITLE I UNDER ARRA	56	55	1	0	0	98.2	1.8	0.0	0.0
IARRASTE4	FLAG DIRECT PROG SUP EXP FROM ARRA	56	56	0	0	0	100.0	0.0	0.0	0.0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Finance Survey (NPEFS)," Fiscal year 2011, preliminary version 1a file.

## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2011

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
R1A	LOCAL REV PROPERTY TAX	40	0	16	1,276,311	20,382,781,762	4,268,754,905
R1B	LOCAL REV NON PROPERTY TAX	31	0	25	5,391	1,810,806,318	358,088,864
R1C	LOCAL REV LOC GOVT PROP TAX	22	0	34	168,400	10,086,390,209	1,859,145,212
R1D	LOCAL REV LOC GOVT NON PROP TAX	24	0	32	470,068	3,114,621,967	382,745,506
R1E	LOCAL REV INDIVID TUITION	56	0	0	0	121,234,526	16,644,276
R1F	LOCAL REV TUITION FR LEA'S	56	0	0	0	2,081,187,421	123,028,886
R1G	LOCAL REV TRANSPORT FEES INDIVID	56	0	0	0	18,216,201	1,769,177
R1H	LOCAL REV TRANSPORT FEES LEA'S	56	0	0	0	186,544,220	6,259,776
R1I	LOCAL REV EARNINGS ON INVESTMT	56	0	0	0	347,874,973	26,427,054
R1J	LOCAL REV FOOD SERVICE	56	0	0	0	642,806,284	115,587,521
R1K	LOCAL REV STUDENT ACTIVITIES	56	0	0	0	626,838,780	71,698,562
R1L	LOCAL REV OTHER REVS	56	0	0	0	2,615,474,811	273,159,723
R1M	LOCAL REV TEXTBOOK REVS	56	0	0	0	98,522,952	3,670,810
R1N	LOCAL REV SUMMER SCHOOL	56	0	0	0	21,687,769	1,992,419
STR1	LOCAL REV SUBTOTAL	56	0	0	0	28,782,462,334	4,652,700,216
R2	INTERMED REVENUES	56	0	0	0	289,716,374	32,200,842
R3	STATE REVENUES	53	0	3	10688929	38,411,424,501	5,078,411,643
R4A	FED REV DIRECT GRANTS	56	0	0	0	550,434,842	68,213,869
R4B	FED REV THRU STATE	56	0	0	28,776,226	8,532,994,204	1,267,049,509
R4C	FED REV THRU INTERMED AGENCIES	56	0	0	0	125,348,388	12,711,492
R4D	FED REV OTHER SOURCES	56	0	0	0	251,800,112	31,326,610
STR4	FED REV SUBTOTAL	56	0	0	44,858,422	9,248,710,447	1,379,301,479
R5	REV FR OTHER SOURCES	56	0	0	0	7,465,153,012	712,608,820
TR	TOTAL REVENUE FROM ALL SOURCES	56	0	0	82,920,876	67,864,061,951	10,870,556,414
E11	INSTR EXP SALARIES	56	0	0	20,733,960	22,874,871,130	3,823,295,372
E12	INSTR EXP EMP BENEFITS	56	0	0	3,592,946	10,225,653,869	1,348,723,412
E13	INSTR EXP PURCHASED SERVICES	56	0	0	563,123	2,196,960,384	265,487,655
E14	INSTR EXP TUITION	56	0	0	0	762,253,550	89,075,046
E15	INSTR EXP TUITION TO OTHER LEA'S	56	0	0	0	2,189,146,086	132,468,375
E16	INSTR EXP SUPPLIES	56	0	0	75,126	1,602,088,175	237,706,419
E17	INSTR EXP PROPERTY	56	0	0	0	171,552,974	40,867,156
E18	INSTR EXP OTHER	56	0	0	0	237,090,236	26,411,178
STE1	INSTR EXP SUBTOTAL	56	0	0	32,770,069	35,992,425,607	5,790,699,082
E11A	INSTR EXP REGULAR PROGRAM SALARIES	54	2	0	14115834	16,561,534,321	2,405,628,057
E11B	INSTR EXP SPECIAL EDUCATION SALARIES	54	2	0	1093567	5,544,289,000	575,439,958
E11C	INSTR EXP VOCATIONAL SALARIES	52	4	0	111901	933,723,000	101,397,162
E11D	INSTR EXP OTHER PROGRAMS SALARIES	53	3	0	1757	937,289,788	145,782,097
E2	INSTR EXP TEXTBOOKS	45	11	0	486734	319,965,605	51,726,787
E212	SUP EXP SALARY STUDENTS	56	0	0	48,910	1,997,477,161	347,423,963
E213	SUP EXP SALARY INST STAFF	56	0	0	1,865,900	1,999,831,271	260,723,051
E214	SUP EXP SALARY GEN ADMIN	56	0	0	340,643	399,317,931	80,474,243
E215	SUP EXP SALARY SCH ADMIN	56	0	0	2,939,245	2,622,872,760	362,723,696
E216	SUP EXP SALARY OPER & MAIN	56	0	0	473,363	2,157,945,202	315,891,243
E217	SUP EXP SALARY STUDENT TRANSP	56	0	0	0	642,580,266	134,959,596
E218	SUP EXP SALARY OTHER SERVICES	56	0	0	334,984	1,322,252,625	147,330,964
TE21	SUP EXP SALARY SUBTOTAL	56	0	0	8,233,614	10,896,954,498	1,649,526,757
E222	SUP EXP EMP BENE STUDENTS	56	0	0	10,469	671,295,140	117,086,858
E223	SUP EXP EMP BENE INST STAFF	56	0	0	325,524	682,006,424	88,451,763
E224	SUP EXP EMP BENE GEN ADMIN	56	0	0	66,681	265,131,041	33,811,927
E225	SUP EXP EMP BENE SCH ADMIN	56	0	0	550,795	944,582,251	124,454,340
E226	SUP EXP EMP BENE OPER & MAIN	56	0	0	86,339	960,983,902	128,724,074
E227	SUP EXP EMP BENE PUPIL TRANSP	56	0	0	0	263,181,729	55,995,903
E228	SUP EXP EMP BENE OTHER SERV	56	0	0	97,142	584,480,431	58,535,529
TE22	SUP EXP EMP BENE SUBTOTAL	56	0	0	1,680,374	4,193,193,805	607,060,394
E232	SUP EXP PURCH SV STUDENTS	56	0	0	108,116	301,391,843	48,506,839
E233	SUP EXP PURCH SV INST STAFF	56	0	0	275,415	646,626,684	63,981,693
E234	SUP EXP PURCH SV GEN ADMIN	56	0	0	340,039	350,379,641	58,914,291
E235	SUP EXP PURCH SV SCH ADMIN	56	0	0	0	169,798,416	16,658,285
E236	SUP EXP PURCH SV OPER & MAIN	56	0	0	994,467	1,601,592,142	243,719,662
E237	SUP EXP PURCH SV PUPIL TRANSP	56	0	0	1,369	1,794,877,618	164,994,114
E238	SUP EXP PURCH SV OTHER SERV	56	0	0	21,223	449,642,325	69,411,340
TE23	SUP EXP PURCH SV SUBTOTAL	56	0	0	4,844,196	4,382,139,174	666,186,225

## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2011—Continued

Variable	Description	Number of states reporting	Missing	Not applicable	Minimum	Maximum	Mean
E242	SUP EXP SUPPLIES STUDENTS	56	0	0	76,529	62,970,838	9,455,555
E243	SUP EXP SUPPLIES INST STAFF	56	0	0	59,725	201,538,415	32,397,083
E244	SUP EXP SUPPLIES GEN ADMIN	56	0	0	47,296	20,190,591	4,203,884
E245	SUP EXP SUPPLIES SCH ADMIN	56	0	0	72,643,476	7,828,535	
E246	SUP EXP SUPPLIES OPER & MAIN	56	0	0	252,351	1,797,800,949	207,518,424
E247	SUP EXP SUPPLIES PUPIL TRANSP	56	0	0	0	219,671,562	41,447,253
E248	SUP EXP SUPPLIES OTHER SERV	56	0	0	5,155	113,382,569	15,662,498
TE24	SUP EXP SUPPLIES SUBTOTAL	56	0	0	1,403,397	2,448,390,745	318,513,233
E252	SUP EXP PROPERTY STUDENTS	56	0	0	480	36,840,515	2,065,093
E253	SUP EXP PROPERTY INST STAFF	56	0	0	0	129,663,209	13,344,452
E254	SUP EXP PROPERTY GEN ADMIN	56	0	0	0	9,732,236	1,394,259
E255	SUP EXP PROPERTY SCH ADMIN	56	0	0	1,648	8,422,785	1,446,109
E256	SUP EXP PROPERTY OPER & MAIN	56	0	0	25,371	191,536,870	18,183,481
E257	SUP EXP PROPERTY PUPIL TRANSP	56	0	0	0	119,690,338	22,237,556
E258	SUP EXP PROPERTY OTHER SERV	56	0	0	0	49,821,925	10,586,232
TE25	SUP EXP PROPERTY SUBTOTAL	56	0	0	94,429	348,940,429	69,257,182
E262	SUP EXP OTHER STUDENTS	56	0	0	0	167,051,882	6,756,694
E263	SUP EXP OTHER INST STAFF	56	0	0	0	44,734,036	4,213,905
E264	SUP EXP OTHER GEN ADMIN	56	0	0	0	126,548,417	16,082,312
E265	SUP EXP OTHER SCH ADMIN	56	0	0	0	32,795,486	2,456,962
E266	SUP EXP OTHER OPER & MAIN	56	0	0	0	145,394,016	8,542,961
E267	SUP EXP OTHER PUPIL TRANSP	56	0	0	0	76,782,709	3,384,485
E268	SUP EXP OTHER OTHER SERV	56	0	0	0	222,644,429	21,873,606
TE26	SUP EXP OTHER SUBTOTAL	56	0	0	1,286,210	335,305,880	63,310,924
STE22	SUP EXP SUBTOTAL STUDENTS	56	0	0	534,648	3,004,958,047	529,229,910
STE23	SUP EXP SUBTOTAL INST STAFF	56	0	0	4,847,653	3,499,992,071	449,767,495
STE24	SUP EXP SUBTOTAL GEN ADMIN	56	0	0	2,088,645	999,731,685	193,486,658
STE25	SUP EXP SUBTOTAL SCH ADMIN	56	0	0	4,383,543	3,811,665,826	514,121,818
STE26	SUP EXP SUBTOTAL OPER & MAIN	56	0	0	4,803,400	5,695,223,483	904,396,365
STE27	SUP EXP SUBTOTAL PUPIL TRANSP	56	0	0	1,014,000	2,686,652,047	400,781,351
STE28	SUP EXP SUBTOTAL OTHER SERV	56	0	0	1,176,122	2,462,741,903	312,813,937
STE2T	SUP EXP TOTAL SUPPORT SERVICES	56	0	0	22,937,712	20,417,013,870	3,304,597,534
E3A11	NONINST SERV FOOD SERV SALARIES	56	0	0	251,056	734,050,457	117,478,463
E3A12	NONINST SERV FOOD SERV EMP BENE	56	0	0	47,620	330,592,066	45,093,138
E3A13	NONINST SERV FOOD SERV PURCH SERV	56	0	0	0	222,578,291	38,325,241
E3A14	NONINST SERV FOOD SERV SUPPLIES	56	0	0	89,286	1,139,782,640	164,811,060
E3A2	NONINSTR SERV FOOD SERV PROPERTY	56	0	0	0	38,603,064	5,643,161
E3A16	NONINSTR SERV FOOD SERV OTHER	56	0	0	0	33,807,605	4,406,088
E3A1	NONINSTR SERV FOOD SERV SUBTOTAL	56	0	0	8,553,781	2,333,727,542	370,113,990
E3B11	NONINSTR SERV ENTERPRISE SALARIES	56	0	0	0	76,063,231	6,039,424
E3B12	NONINSTR SERV ENTERPRISE EMP BENE	56	0	0	0	33,485,259	1,733,264
E3B13	NONINSTR SERV ENTERPRISE PURCH SERV	56	0	0	0	79,079,648	4,495,003
E3B14	NONINSTR SERV ENTERPRISE SUPPLIES	56	0	0	0	112,202,202	6,457,357
E3B2	NONINSTR SERV ENTERPRISE PROPERTY	56	0	0	0	15,438,141	751,835
E3B16	NONINSTR SERV ENTERPRISE OTHER	56	0	0	0	121,003,889	3,805,936
E3B1	NONINSTR SERV ENTERPRISE SUBTOTAL	56	0	0	0	260,242,945	22,530,984
STE3	NONINSTR SERV TOTAL	56	0	0	8,553,781	2,430,211,495	392,644,974
E4A1	DIRECT PROG SUP TEXTBOOKS	56	0	0	0	0	0
E4A2	DIRECT PROG SUP TEXTBOOKS 9 PROP	56	0	0	0	0	0
E4B1	DIRECT PROG SUP TRANSPORT	56	0	0	0	0	0
E4B2	DIRECT PROG SUP TRANSPORT (PROP)	56	0	0	0	0	0
E4C1	DIRECT PROG SUP EMP BENE	56	0	0	0	0	0
E4C2	DIRECT PROG SUP EMP BENE (PROP)	56	0	0	0	0	0
E4D	DIRECT PROG SUP PRIV SCH STUDENT	56	0	0	0	2,319,586,587	48,520,826
E4E1	DIRECT PROG SUP OTHER	56	0	0	0	0	0
E4E2	DIRECT PROG SUP OTHER (PROPERTY)	56	0	0	0	0	0
STE4	DIRECT PROG SUP SUBTOTAL	56	0	0	0	0	0
TE5	CURRENT EXPENDITURES	56	0	0	75,354,820	57,526,834,875	9,487,941,591
E61	FACILITIES AQUIS NONPROPERTY	56	0	0	0	6,005,034,607	689,978,227
E62	FACILITIES AQUIS PROP (LAND & BLDS)	56	0	0	0	308,740,508	62,231,646
E63	FACILITIES AQUIS PROP (EQUIPMENT)	56	0	0	0	328,264,522	41,810,637
STE6	FACILITIES AQUIS NONPROP & PROP TOTAL	56	0	0	0	6,495,019,463	794,020,511



## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2011—Continued

Variable	Description	Number of		Not applicable	Minimum	Maximum	Mean
		states reporting	Missing				
E7A1	OTHER USE DEBT SERVICE INTEREST	56	0	0	0	2,953,783,375	320,309,796
E7A2	OTHER USE DEBT SERV REDEMPTION	56	0	0	0	2,811,725,865	473,994,774
STE7	OTHER USE DEBT SERV SUBTOTAL	56	0	0	0	4,952,570,405	794,304,570
E81	COMM SERV NONPROPERTY	56	0	0	0	404,184,330	58,851,127
E82	COMM SERV PROPERTY	56	0	0	0	14,803,674	730,357
E9A	DIRECT COST PROG NONPUB SCH	56	0	0	0	444,153,292	19,065,791
E9B	DIRECT COST PROG ADULT ED	56	0	0	0	534,161,118	36,393,046
E9C	DIRECT COST PROG COMM COLLEGE	56	0	0	0	33,009,950	607,953
E9D	DIRECT COST PROG OTHER	56	0	0	0	1,295,350,871	25,745,405
E91	DIRECT COST PROG PROPERTY	56	0	0	0	16,546,559	697,410
STE9	DIRECT COST PROG SUBTOTAL	56	0	0	0	2,019,180,258	81,812,194
TE10	PROPERTY TOTAL	56	0	0	94,429	967,239,329	221,989,384
TE11	TOTAL EXPENDITURES FOR EDUCATION	56	0	0	84,478,314	65,228,879,578	10,540,572,523
X12C	EXCLUS FOR PL 100 297 TITLE I	56	0	0	0	1,982,449,744	262,153,262
X12D	EXCLUS FOR PL 100 297 TITLE I CARRYOVER	56	0	0	0	536,431,066	50,028,252
X12E	EXCLUS FOR PL 100 297 TITLE V	56	0	0	0	22,190,490	461,598
X12F	EXCLUS FOR PL 100 297 TITLE V PART A CARRYOVER	56	0	0	0	44,514,025	1,318,972
TX12	TOTAL EXCLUS FOR PL 100 297	56	0	0	6,713,817	2,964,671,887	525,324,849
NCE13	NET CURRENT EXPENDITURES	56	0	0	67,383,355	54,562,162,988	8,962,616,742
PPE15	PER PUPIL EXPENDITURES	56	0	0	4,361	20,532	10,995
ARRASTE1	INSTRUCTIONAL EXP FROM ARRA	56	0	0	0	1,755,242,704	270,085,291
ARRATE5	TOTAL CURRENT EXP FROM ARRA	56	0	0	0	2,671,310,060	377,317,785
ARRAE81Z	COMM SERV NONPROPERTY FROM ARRA	56	0	0	0	68,807,535	2,984,212
ARRATE10	PROPERTY EXP FROM ARRA	56	0	0	0	84,492,791	12,513,638
ARRASTE6	SCHOOL CONSTRUCTION EXP FROM ARRA	56	0	0	0	191,871,059	8,344,031
ARRATLEIZ	EXP FROM TITLE I UNDER ARRA	56	0	0	0	637,010,444	84,001,059
ARRASTE4	DIRECT PROG SUP EXP FROM ARRA	56	0	0	0	13,107,388	656,759
ADA	ADA (STATE AND NCES DEFINITION)	56	0	0	9,965	6,029,786	833,027
A14A	ADA (STATE DEFINITION)	30	0	26	28,765	6,029,786	1,076,812
A14B	ADA (NCES DEFINITION)	26	0	30	9,965	1,668,916	551,736
MEMBR10	STUDENT MEMBERSHIP	55	1	0	11,105	6,289,578	909,002

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Finance Survey (NPEFS)," Fiscal year 2011, preliminary version 1a file.

## Appendix H—State Notes

## Appendix H—State Notes

The following notes describe known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2011 (FY 11). The absence of “Notes” for a state indicates that the state’s data did not contain any known anomalies. States are in order by their American National Standards Institute (ANSI) code.

### Alabama

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

**Notes:**

- Students do not pay fees for transportation.
- The chart of accounts for LEAs does not include a separate code for revenue for tuition, fees, and charges paid by students to attend summer school.
- Revenue from Intermediate Sources (R2) increased substantially because of two LEAs.

### Alaska

**Fiscal Year:** July 1–June 30

**Notes:**

- Property Tax (R1A) was distributed from Other Local Government Non-Property Tax (R1D).
- There was a decrease in investment earnings by many LEAs, most notably, Anchorage School District.
- The federal Title V money reported for FY 10 is from three districts utilizing the 15-month extension and they are expending FY 09 funds. The \$0 reported for FY 11 is accurate.

### Arizona

**Fiscal Year:** July 1–June 30

**Notes:**

- Arizona discontinued funding of all-day kindergarten in FY 11.

### Arkansas

**Fiscal Year:** July 1–June 30

**Notes:**

- Operation and Maintenance Support Services, Property (E256) expenditures decreased primarily due to a decrease for one LEA (Fayetteville School District with a decrease of approximately \$2 million). Expenditures from FY 10 ARRA funds of \$2.5 million also contributed to this decrease.

### California

**Fiscal Year:** July 1–June 30

**Notes:**

- California LEAs do not collect tuition from students to attend summer school.
- California LEAs do not derive revenues from the sale or rental of textbooks.

## Appendix H—State Notes

- California does not report district activities. In California, revenues for extracurricular activities are typically collected and managed by student organizations rather than by districts.
- Property tax revenue decreased for the first time in many years due to California’s continued depressed housing market.
- Student Transportation Support Services, Property (E257) increased due to a large purchase of transportation equipment by California’s largest school district. Local bond proceeds and air quality grants were used to finance the purchase.
- The decrease in SPPE (PPE15) from FY 10 to FY 11 was due to spending cuts and freezes that were put in place to build reserves in anticipation of the continued adverse economic environment in California.

### Colorado

**Fiscal Year:** July 1–June 30

**Notes:**

- Colorado received a substantial amount of ARRA funds in FY 11; accounting for the increase in Federal Sources of Revenue Subtotal (STR4).
- General Administration Support Services, Purchased Services (E234) increased due to a termination fee that was expensed when Denver Public Schools refinanced \$792 million in Certificates of Participation (COP).
- There were Property decreases across the board due to extreme statewide budget cutting.
- Food, Purchased Service (E3A13) expenditures increase is due to eight school districts changing from fixed-fee food service contracts to cost-reimbursable food service contracts.

### Connecticut

**Fiscal Year:** July 1–June 30

**Notes:**

- Connecticut does not collect data from local school districts for the District Activities item.

### Delaware

**Fiscal Year:** July 1–June 30

**Notes:**

- Delaware has anomalies throughout their data. There was a change in Delaware’s accounting systems. The data reported is what was extracted. The data will have to be monitored in future years to know if this is a new trend.

### District of Columbia

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

**Notes:**

- As the LEAs have been educated about the use and definitions of the NPEFS form, they have classified their revenue differently and more accurately for FY 11. The

## Appendix H—State Notes

total revenue increase is due to an increase in local funds to the LEAs, as well as a better accounting of federal funds from the LEAs.

- Throughout the expenditure data, there are large increases and decreases in certain categories. These variances are due to D.C.'s largest LEA, D.C. Public Schools (DCPS), crosswalking the data in a way that aligns more closely with the DCPS chart of accounts. The overall expenditure and revenue amounts for DCPS in FY 10 are still accurate and do not affect the FY 10 SPPE (PPE15).

### Florida

**Fiscal Year:** July 1–June 30

**Notes:**

### Georgia

**Fiscal Year:** July 1–June 30

**Notes:**

- More bonds were issued in FY 11 compared to FY 10. Increase in enrollment and favorable interest rates contributed to this increase.
- The increase in Operation and Maintenance Support Services, Property (E256) is due to an increase in building bond issues for FY 11.
- The increase in Student Transportation Support Services, Property (E257) is due to an increase in bus purchases.
- Overall, districts spent less in FY 11 in anticipation of revenue reductions in FY 12 and FY 13.
- The majority of the Food, Other (E3A16) expenditures increase is made up of federal indirect cost charges to the Food Services program.
- The decrease in Adult Education (E9B) expenditures is because two districts did not report any adult education expenditures in FY 11.
- Districts have been increasing their Title I Expenditures (X12C) with ARRA funds.

### Hawaii

**Fiscal Year:** July 1–June 30

**Notes:**

- All federal grants are received through the state. There was a misclassification of federal revenue types in prior years.
- There was no Title V, Part A Carryover Expenditures (X12F) from prior year.

### Idaho

**Fiscal Year:** July 1–June 30

**Notes:**

- Federal Revenue decrease is due to the Idaho Department of Education fully expending a large ARRA award in FY 10.
- Total Property decrease is attributed to budget constraints and new schools that were built or schools that were remodeled in FY 08 and FY 09.
- Title V, Part A federal revenue is no longer being given to states.

## Appendix H—State Notes

### Illinois

**Fiscal Year:** July 1–June 30

**Notes:**

- Because districts received less state and federal funding, Instruction Salaries (E11) is lower than in previous years.

### Indiana

**Fiscal Year:** July 1–June 30

**Notes:**

- The decrease in Property Tax (R1A) is because of a property tax cap that was implemented in Indiana.
- As property taxes decreased, there was also a decrease in excise taxes, including commercial vehicle, financial institutions tax and automobile tax. In addition, local option income tax revenue decreased from FY 10 to FY 11.
- The decrease in Instruction, Property (E17) is due to corporations extending the use of textbooks beyond the adoption period rather than purchasing new textbooks.
- Grants in Aid from the Federal Government through the State (R4B) have decreased because of an overall decrease in federal revenue, partially because ARRA Education Stabilization funds were not available in FY 11 as they were in previous years.

### Iowa

**Fiscal Year:** July 1–June 30

**Notes:**

- Increased Federal Revenues through the State are due to ARRA funding. ARRA State Fiscal Stabilization dollars were used for state aid and instructional support for both FY 10 and FY 11. In previous years, this would have been state revenue.
- Iowa has a statewide sales tax that allows for capital expenditures, such as equipment and vehicles. The function category for which districts will purchase equipment will vary from year to year.
- More Title I carryover revenue was available in FY 11 since districts had more Title I revenue available in FY 10 due to ARRA. There was no new Title V revenue and all available carryover was expended in FY 10.

### Kansas

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in District Activities (R1K) revenue is due to a new District Activity fund that was added to the Unified School Districts (USD) budget to capture all gate receipts and expenditures on behalf of activities that collect gate receipts. This new fund makes up the majority of the statewide increase.
- The increase in Support Services Student Transportation, Property (E257) is due to 23 districts that had Capital Outlay equipment/buses purchases.
- Many districts requested to carryover FY 10 Title I allocations, which resulted in increased federal Title 1 carryover expenditures for FY 11.

## Appendix H—State Notes

### Kentucky

**Fiscal Year:** July 1–June 30

**Notes:**

- Instruction Support Services, Property (E253) increase is due to districts having an increase in technology, hardware, and software expenditures for updating their systems.

### Louisiana

**Fiscal Year:** July 1–June 30

**Notes:**

- Several large LEAs made a one-time purchase of equipment.
- More charter schools are reporting data for FY 11 than in previous years.

### Maine

**Fiscal Year:** July 1–June 30

**Notes:**

- New bond sales for four school districts totaled over \$150 million.
- Due to economic conditions, extracurricular activities have been reduced.
- Medicaid revenue was reduced by more than \$29 million, which explains the decrease in Federal Revenue.
- ADA decrease is consistent with prior years and is the result of declines in student population. These declines have been occurring since FY 04.

### Maryland

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in General Administration Support Services, Employee Benefits (E224) is due to one district, Baltimore City Public Schools, which had an increase of \$5.8 million, mostly attributable to retiree employee benefits.
- There was an increase in contracted services for two districts (Howard County Public Schools and Baltimore County Public Schools) that resulted in a significant increase in Purchased Services for School Administration Support Services (E235).
- Ten out of thirteen Maryland LEAs that provide Adult Education curtailed their spending for the program.

### Massachusetts

**Fiscal Year:** July 1–June 30

**Notes:**

### Michigan

**Fiscal Year:** July 1–June 30

**Notes:**

- Districts reported an increase in fees collected from other LEAs. There is a push from Michigan legislature to consolidate support services among districts. As districts consolidate services, there are more fees passed between them.

## Appendix H—State Notes

- Michigan districts reported a decrease in overall long-term borrowing.
- The decrease in Instruction Salaries for FY 11 is due to the retirement of higher paid teachers and those teachers being replaced with younger teachers at a lower pay scale.

### Minnesota

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Property Tax (R1A) revenue is largely attributed to an increase in property tax shift recognition revenue from state to local for FY 10 to FY 11.
- A reduction of Grants in Aid from the Federal Government through the State (R4B) is expected because most districts expended ARRA funds in FY 10.

### Mississippi

**Fiscal Year:** July 1–June 30

**Notes:**

- Total expenditures decreased while ADA stayed consistent.

### Missouri

**Fiscal Year:** July 1–June 30

**Notes:**

- SPPE decrease is likely due to districts monitoring expenses more closely.

### Montana

**Fiscal Year:** July 1–June 30

**Notes:**

- Reported state revenue has declined from FY 10.
- Extracurricular activities have been scaled back due to poor economic conditions.
- LEAs have both ARRA and Title I revenue to expend. For many LEAs, this is creating a situation where it is not possible to expend as much Title I as the ARRA funds need to be expended as well. This has led to an increase in Title I carryover.

### Nebraska

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

**Notes:**

- Education Jobs Fund, Impact Aid, and IDEA Part B funding caused an increase in Revenue from Federal Sources.
- There was a decrease in state aid and special education reimbursements for FY 11.
- The number of special education students being educated outside of LEAs has decreased.

### Nevada

**Fiscal Year:** July 1–June 30

**Notes:**

- General obligation bonds issued by two districts caused an increase in Other Sources of Revenue.



## Appendix H—State Notes

- Nevada’s economy continues to decline in part due to tax base devaluations and foreclosures, affecting tax revenues and general fund state support.
- Instruction Purchased Services (E13) includes the Wi-Fi integration/upgrade project, an increase in annual copier maintenance agreements, and increases in Low Incidence Interpreter services and Autism workshops.
- Nevada implemented a standardized chart of accounts that has caused some reclassification between functions. As districts become more accustomed, items previously coded to “other” will be coded more accurately.

### New Hampshire

**Fiscal Year:** July 1–June 30

**Notes:**

- State source revenues include the State of New Hampshire’s contribution to the New Hampshire Retirement System on behalf of teachers.
- New Hampshire elected to expend all ARRA monies in FY 09 including their allocation for FY10. No ARRA reported for FY 11.
- Enrollment has steadily been declining for a number of years resulting in lower ADA numbers.

### New Jersey

**Fiscal Year:** July 1–June 30

**Notes:**

### New Mexico

**Fiscal Year:** July 1–June 30

**Notes:**

- New Mexico had less federal revenue and increased bonds for Capital Outlay projects.
- The funding formulas for Supplies for Instruction Support Services (E243) and Student Support Services (E242) were reduced so LEAs had to make reductions in several areas.
- Total Property decreased as resources decreased due to reduced revenues in the state.
- SPPE decreased due to ADA increasing and expenditures decreasing.

### North Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- Textbook program cut significantly in FY 10 and FY 11.
- There was a large increase in the purchase of vehicles.
- Interest and redemption of principal debt increased.
- Even though Net Current Expenditures decreased slightly, the ADA increase of 6.22% from the prior year is causing the SPPE to drop down.

## Appendix H—State Notes

### North Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- The change in Other Sources of Revenue (R5) is primarily due to an increase in bond sales over the previous year of \$41 million.
- The change in Grants-in-Aid from the Federal Government (R4A) is due to the \$86 million in one time ARRA Education Stabilization funding distributed in the previous school year.

### Ohio

**Fiscal Year:** July 1–June 30

**Notes:**

- An increase in professional, technical, and contracted food services expenditures account for a large portion of the overall increase in Operation of Non-Instructional Food Services Operations Expenditures Subtotal (E3A1).
- Ohio enrollment has been trending downwards since FY 05. FY 11 continues this trend.

### Oklahoma

**Fiscal Year:** July 1–June 30

**Notes:**

- Starting in FY 10, Tuition is being collected differently. Some Tuition object codes were added to be more in line with NCES. In FY 11, as the districts started to make the change in their coding, it increased the amount reported and therefore decreased the Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (E15) category.
- Districts purchased fewer vehicles in FY 11 than in FY 10.
- The decrease of ARRA dollars in FY 11 with a higher ADA resulted in a lower SPPE.
- The increase in Other Local Government Units Non-Property Tax (R1D) is due to an ongoing sales tax that Oklahoma implemented several years ago (MAPS for Kids).

### Oregon

**Fiscal Year:** July 1–June 30

**Notes:**

- There were large increases in long-term debt financing sources in a handful of districts.
- Some of the LEAs have noted that the larger decreases in Other Local Government Units Property Tax (R1C) were due to large businesses that stopped operations due to the recession and poor economy.
- LEAs increased their opportunities to receive tuition in an attempt to generate revenues due to flat funding from the state.
- The increases in the price of oil per barrel and the resulting increases in the price of transportation products, such as tires, motor oil, and fuel led to an increase in Student Transportation Supplies (E247).

## Appendix H—State Notes

- The slight decrease in SPPE is attributed to the decrease in state funding, which was replaced to a certain extent with ARRA funds, which caused the funding to be very flat as compared to FY 10. In addition, the districts were more conservative in their spending due to the uncertainty of the economy and relative flat funding from the State for the current biennium, which includes FY 12 and FY 13.

### Pennsylvania

**Fiscal Year:** July 1–June 30

**Notes:**

- Implementation of GASB 54 in FY 11 required many schools to report athletic revenue within the General Fund. Prior year NPEFS report did not include athletic revenue.
- There was an overall increase in equipment replacement throughout the districts.

### Rhode Island

**Fiscal Year:** July 1–June 30

**Notes:**

### South Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Non-property Tax (R1B) is attributed to a new tax approved by the Charleston County School District. The tax places a 1% Educational Capital Improvement Sales and Use Tax with proceeds used for rebuilding and renovating a number of schools. The new tax became effective March 1, 2011 and the school district recognized approximately \$22,321,000 in revenues from this source in FY 11.
- There is an increase in Other Revenue from Local Sources (R1L) due to an increase in the amounts reported for the Charleston County School District and the Greenville County School District for intergovernmental revenues due to charter schools.
- There was a decrease in statewide expenditures from FY 10 to FY 11 due to ongoing budget issues.

### South Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- Due to the implementation of Cooperative Projects, expenditures were shifted from Purchased Services to Salaries and Employee Benefits.
- There was a significant increase in school building repairs/upkeep.
- In FY 11, South Dakota started to collect attendance data for preschool children. The inclusion of these students increased our ADA by 3,113 students and therefore decreased SPPE.

## Appendix H—State Notes

### Tennessee

**Fiscal Year:** July 1–June 30

**Notes:**

- There was an increase in cost in attendance activities and classroom activities.
- There was a decrease in Other Support Services, Employee Benefits due to districts outsourcing services and workforce reduction.

### Texas

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

**Notes:**

- SPPE declined because expenditures did not increase at the same rate as ADA.

### Utah

**Fiscal Year:** July 1–June 30

**Notes:**

- Due to the economic conditions, state legislature is not making any increases in funding, and at the same time, are cutting programs. Local patrons are unhappy with these cuts and in many cases, either fees or donations are up.
- Purchased services increased dramatically because several of the charter schools are reporting all of their expenses as contracted services.
- The shift in teacher salaries from regular education programs is a shift in paying for regular education teachers from Education Jobs programs. If we count the Education Jobs as regular education programs, it would shift \$65,573,946 in salaries back into the regular education programs column.
- Older buses are still in the fleet and are requiring significantly more repair dollars. Gas prices are up over last year.

### Vermont

**Fiscal Year:** July 1–June 30

**Notes:**

- LEAs are predominantly funded by a statewide property tax in Vermont.
- By statute, Vermont municipalities collect property tax as agents of the state. Money goes through a state equalization formula and is distributed as state revenue.
- Vermont's student population has been declining for several years and economist forecasts project the trend to continue into the future. This reduction in pupils, along with spending increases from the prior year, accounts for the significant increase in annual per pupil spending in Vermont.

### Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- Virginia does not have District Activities revenue to report.

## Appendix H—State Notes

### Washington

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

**Notes:**

- Washington does not collect transportation fees from individuals.
- Support Services, Student Transportation Supplies (E247) increase is due to an increase in fuel costs.
- Direct Cost Programs, Adult Education (E9B) reduction is a continuation of ongoing program cuts.

### West Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in total revenue was due to increases in revenue from state and local sources.
- The decrease in federal revenue was due to a decrease in Grants-in-Aid from the Federal Government through the State (R4B).
- The increases in Non-Public School Programs (E9A) expenditures are due to more accurate coding of expenditures for private school support, particularly for the federal Special Education and Title I programs.

### Wisconsin

**Fiscal Year:** July 1–June 30

**Notes:**

- Districts that are funding post employment retirement benefits on a pay-as-you-go basis are required to code annual retiree payments to this employee benefit account.

### Wyoming

**Fiscal Year:** July 1 – June 30

**Notes:**

- Total Revenue (TR) dropped due to a reduction in valuations that reduced local income in the form of taxes.
- A number of districts defeased current bond issues or paid off bonded indebtedness early.

### American Samoa

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

**Notes:**

- Revenue from Federal Sources, Grants-in-Aid through the State (R4B) increased due to increases in Capital Improvement Projects (CIP) funds for new construction. These funds came from Federal Emergency Management Agency (FEMA) and Department of the Interior (DOI).
- The increase in salaries is due to hiring of temporary workers for construction projects.
- A 1% fuel excise tax generates about a half-million per year for school repairs.

## Appendix H—State Notes

- ARRA funds provide the means to do substantial new construction, and over \$7 million was allocated over 2 years for that purpose.

### Guam

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

**Notes:**

- Two new federal grants were received in FY 11. Those new grants were the Education Jobs Fund & State Fiscal Stabilization Fund. Although the grants were started in FY 09, Guam Department of Education (DOE) did not receive authorization until the end FY 10 and did not receive the funds until FY 11.
- Support Services, Operation and Maintenance Purchased Services (E236) increased by 67% due to multiple reasons. State Fiscal Stabilization Fund provided funding for school repairs. This was the first year that the Guam DOE was charged for summer school busing (previously provided by other government agencies). Under the anti-bullying program, which started in FY 10, additional student resource officers were needed.
- There was an increase in school equipment and vehicle purchases.

### Commonwealth of the Northern Mariana Islands

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

**Notes:**

- The Commonwealth of the Northern Mariana Islands does not collect property tax.
- Instruction Salaries (E11) and Instruction Employee Benefits (E12) increased due to ARRA funds being spent in FY 11.

### Puerto Rico

**Fiscal Year:** July 1–June 30

**Notes:**

- The decrease in revenue from federal sources directly received from the federal government was mainly due to the fact that in previous years that category included the total net authorization of funds (actual cash disbursements), as those were presented in the Puerto Rico Department of Education's (PRDOE) Grant Management system, G5. For the FY 11 report, these revenues only included the funds draw down for the period (actual cash receipts).
- The variation in expenditures from FY 10 to FY 11 was because of new instruments available in the PRDOE accounting system, which improved financial reporting.

### Virgin Islands

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

**Notes:**

- The Virgin Islands government levied an 8% reduction to salaries.
- The Textbook Adaptation program began in FY 10. The bulk of the expenses and the remaining books were purchased in FY 11.

## Appendix I—Survey Form

# Appendix I—Survey Form

ED Form 2447  
 OMB Number 1850-0067  
 Approval Expires:  
 December 31, 2012

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

**THE NATIONAL PUBLIC EDUCATION  
 FINANCIAL SURVEY**

Fiscal Year 2011

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

RETURN COMPLETED FORM TO:

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

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

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



# Appendix I—Survey Form

## SECTION 1

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

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

## Appendix I—Survey Form

### SECTION 2

#### PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

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

#### INSTRUCTION, continued (1000)

##### Special Exhibit Items

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

## Appendix I—Survey Form

### SECTION 3A

#### II. SUPPORT SERVICES (2000)

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

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

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

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

## Appendix I—Survey Form

### SECTION 3B

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

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

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

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

## Appendix I—Survey Form

### SECTION 4

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

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

#### ENTERPRISE OPERATIONS (3200)

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

### SECTION 5

#### IV. DIRECT PROGRAM SUPPORT

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

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

<b>SECTION 6</b>
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<b>VI. FACILITIES ACQUISITION &amp; CONSTRUCTION SERVICES (4000)</b>	<b>Current Amount</b>	<b>Flag</b>
1. Non-Property Expenditures (Construction) (4100-4900)		
2. Property Expenditures [Include Land and Improvements (710), Land and Existing Buildings (720), and Infrastructure (740).]		
3. Equipment (730)		

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

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

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

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

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

## Appendix I—Survey Form

SECTION 7		
EXCLUSIONS FROM CURRENT EXPENDITURES FOR STATE PER PUPIL EXPENDITURE (SPPE)	Current Amount	Flag
a. Tuition from Individuals (1310)		
b. Transportation Fees from Individuals (1410)		
c. Title I Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]		
d. Title I Carryover Expenditures		
e. Title V, Part A Expenditures [As defined in the No Child Left Behind Act of 2001. DO NOT simply restate revenues received. This item is to contain expenditures.]		
f. Title V, Part A Carryover Expenditures [Include carryover expenditures from Title V, Part A (as defined in the No Child Left Behind Act of 2001).]		
g. Food Services Revenues (excluding Federal Reimbursements (1600-1650)		
h. District Activities Revenues (1700-1790)		
i. Textbook Revenues (1940)		
j. Summer School Revenues (1312)		
<b>TOTAL EXCLUSIONS [Sum a-j.]</b>		
<b>NET CURRENT EXPENDITURES as defined by the Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297). [Subtract Total Exclusions from Current Expenditures.]</b>		
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>		
A. ADA as defined by state law		
B. ADA as defined by NCES		
<b>STATE PER PUPIL EXPENDITURE</b>		

## Appendix I—Survey Form

**The American Recovery and Reinvestment Act of 2009, abbreviated ARRA (Pub.L. 111-5), is an economic stimulus package enacted by the 111th United States Congress in February 2009. The Act includes spending in education providing funds to implement longitudinal data systems to improve student achievement.**

**Do you have any ARRA expenditure data to report?   Yes   No**

**American Recovery and Reinvestment Act of 2009 (ARRA)**

a. Current expenditures for public elementary-secondary education instruction (function 1000, objects 100-600, 810, 890).		
b. Total current expenditures for public elementary-secondary education (functions 1000, 2000, 3100, 3200, objects 100-600, 810, 890).		
c. Current expenditures for community services, adult education and other programs outside of public elementary-secondary education (programs 500, 600, 800).		
d. Property expenditures (functions 1000-3200, object 700).		
e. School construction expenditures (function 4000, all objects).		
f. Expenditures for the Title I reported in Section 7d. Exclusions from Current Expenditures for State per Pupil Expenditures programs that were included in the data items above.		
g. Direct Program Support		