

# Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2015–16 (Fiscal Year 2016)

Provisional File Version 1a

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**December 2018**

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# Contents

	<b>Page</b>
Acknowledgments.....	iii
List of Tables .....	v
List of Exhibits.....	vi
I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2015–16 (Fiscal Year 2016), Provisional File Version 1a.....	1
II. User’s Guide.....	2
A. Survey Methodology.....	3
B. Imputations.....	7
C. Variations in the Survey Over Time .....	9
D. Fiscal Data Plan .....	11
E. State Notes.....	11
References.....	12
 <b>Appendixes</b>	
Appendix A—Record Layout and Description of Data Items.....	A-1
Appendix B—Glossary.....	B-1
Appendix C—State Abbreviations and American National Standards Institute (ANSI) State Codes.....	C-1
Appendix D—Imputations and Edits List.....	D-1
Appendix E—Fiscal Data Plan Questions .....	E-1
Appendix F—Fiscal Data Plan Responses .....	F-1
Appendix G—Value Distribution and Field Frequencies.....	G-1
Appendix H—State Notes.....	H-1
Appendix I—Survey Form .....	I-1

## List of Tables

### Tables

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

- C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction: Fiscal year 2016 .....C-2

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

- G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2016 ..... G-2
- G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2016..... G-5

## List of Exhibits

<b>Exhibits</b>	<b>Page</b>
<b>Appendix F—Fiscal Data Plan Responses</b>	
F-1. Fiscal data plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2016 .....	F-2
F-2. Fiscal data plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal year 2016 .....	F-5
F-3. Fiscal data plan responses to questions 4.d through 4.e.2, by state or jurisdiction: Fiscal year 2016 .....	F-7
F-4. Fiscal data plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal year 2016 .....	F-9
F-5. Fiscal data plan responses to questions 5 through 6, by state or jurisdiction: Fiscal year 2016 .....	F-13
F-6. Fiscal data plan responses to questions 7 through 8, by state or jurisdiction: Fiscal year 2016 .....	F-15
F-7. Fiscal data plan responses to questions 8.a through 8.b, by state or jurisdiction: Fiscal year 2016 .....	F-19
F-8. Fiscal data plan responses to question 8.c, by state or jurisdiction: Fiscal year 2016 .....	F-21
F-9. Fiscal data plan responses to questions 9 through 11, by state or jurisdiction: Fiscal year 2016 .....	F-23
F-10. Fiscal data plan responses to questions 12 through 12.a, by state or jurisdiction: Fiscal year 2016 .....	F-26
F-11. Fiscal data plan responses to questions 12.b through 12.c, by state or jurisdiction: Fiscal year 2016 .....	F-28
F-12. Fiscal data plan responses to questions 12.d through 12.e, by state or jurisdiction: Fiscal year 2016 .....	F-30
F-13. Fiscal data plan responses to questions 13 through 13.b, by state or jurisdiction: Fiscal year 2016 .....	F-32

F-14. Fiscal data plan responses to questions 14 through 14.a, by state or jurisdiction: Fiscal year 2016 .....	F-34
F-15. Fiscal data plan responses to question 14.b, by state or jurisdiction: Fiscal year 2016.....	F-36



## **I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2015–16 (Fiscal Year 2016), Provisional File Version 1a**

This documentation is for the provisional version 1a file of the National Public Education Financial Survey (NPEFS) for school year (SY) 2015–16, fiscal year 2016 (FY 16) conducted by the National Center for Education Statistics (NCES). It contains a brief description of the data collection, along with information required to understand and access the data file.

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

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

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

The NPEFS data are useful to (1) chief officers of 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 NPEFS. 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 NPEFS file also includes total student membership data collected by the State Nonfiscal Public Elementary/Secondary Education Survey.<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> U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “State Nonfiscal Public Elementary/Secondary Education Survey Data,” SY 2015-16, Membership Version 1a.

## II. User's Guide

The FY 16 NPEFS data file contains 56 records (one for each state or jurisdiction). Each record contains 304 fields (4 record identification fields, 150 data fields, and 150 imputation flag fields).

The appendixes of this document provide the following information:

- Appendix A—record layout for the data file;
- Appendix B—glossary with definitions of key variables;
- Appendix C—state abbreviations and American National Standards Institute (ANSI)<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 2015–16 (FY 16), the “1a” file is the first provisional file release.

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

The data source for the First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2015–16 (Fiscal Year 2016)* is the FY 16 NPEFS provisional data file. This report provides users with an opportunity to access provisional NPEFS data that have been reviewed, edited, and imputed.

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

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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 16 releases are as follows:

- Stfis16\_1a.txt (tab-delimited text file)
- Stfis16\_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, “16” stands for FY 16, and “1” indicates that the file is ready for initial release by NCES.

## **A. Survey Methodology**

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

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

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

In addition to the state fiscal coordinator, each SEA assigns a certifying 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 16 NPEFS data collection opened on February 9, 2017 and closed on August 15, 2017. Upon receipt of a state's submission, Census Bureau and NCES analysts review the data for possible errors or anomalies. Between August 16, 2017 and August 15, 2018, some SEAs reported revisions to correct or resolve errors in their original submission.

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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 2017).

## **Missing, nonapplicable, and suppressed data**

Missing data are reported as “-1” in the data file, nonapplicable data are reported as “-2,”<sup>6</sup> and true zero data remain as “0.” The FY 15 NPEFS Reporting Instructions (NCES 2017) request that states report “0” using the Z flag for data items for which no activity has occurred and “-1” using the M flag for items for which activity has occurred, but for which data are missing. Zeros reported as not applicable are designated as -2 using the N flag. In some instances, a “-1” or “-2” may have been reported when there was no activity. Conversely, a “0” may have been reported when, in fact, there was some activity. When producing the final file, NCES edits some “-1”, “-2,” and “0” responses (e.g., textbook expenditures reported as “0” might be edited to “-1.”). Beginning with FY 10, CCD identifies submitted NPEFS data that do not meet NCES data quality standards by reporting the data item as “-9” and the corresponding data item flag as “A.” This suppression would only occur with numeric data items.

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

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

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

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

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<sup>6</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>7</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) 2016, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports” 82 *Federal Register* 9,731 (February 8, 2017).

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

The NPEFS file also includes membership data (MEMBR15) from the State Nonfiscal Public Elementary/Secondary Education Survey collection for school year 2015-16. Membership is defined as the official, unduplicated student enrollment, including students both present and absent, excluding duplicate counts of students within a specific school or local education agency or students whose membership is reported by another school or LEA, on the school day closest to October 1. Because CCD membership is collected using a consistent definition for every state, NCES uses it, rather than average daily attendance, in the calculation of expenditures per pupil in the NPEFS reports.

### **Employee Benefits Data**

NPEFS collects employee benefits for the functions of instruction, support services, and operation of noninstructional services. NPEFS respondents are currently reporting employee benefits, which are defined as the “Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefits payments and although not directly paid to employees, nevertheless are part of the cost of personal services.”<sup>8</sup> The definition of employee benefits is derived from the NCES school finance accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015). NPEFS does not collect actuarially determined annual required contributions;<sup>9</sup> accrued annual requirement contribution liability;<sup>10</sup> or the actuarial value of pension plan assets.<sup>11</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: 2014 Edition* (Allison 2015). The following states used crosswalk software provided by NCES in the FY 16 collection: Alabama, California, Illinois, Mississippi, Montana, New Jersey, New Mexico, New York, North Carolina, Oregon, South Carolina, South Dakota, and Wisconsin.

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

<sup>9</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>10</sup> The accrued annual requirement contribution liability is the difference between actuarially determined contributions and actual payments made to the pension fund.

<sup>11</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.

## **NCES edit checks**

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

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

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

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

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

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

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<sup>12</sup> Notice of Submission of Data by State Education Agencies: Submission Dates for State Revenue and Expenditure Reports for Fiscal Year (FY) 2016, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports, 82 *Federal Register* 9731 (8 February 2017).

<sup>13</sup> Fully reporting states must have positive values for all fields.

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 Public Elementary/Secondary Education Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS.

As part of the FY 16 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS. Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education, but the state fiscal data reported in FY 16 NPEFS included prekindergarten programs for students with learning disabilities. California reported directly to NCES that there were 78,004 pre-K students with disabilities in FY 16.

## **B. Imputations**

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

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

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

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

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

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

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

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

### **“Impute/Import” imputations**

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

### **“Impute based on” imputations**

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



the target state to estimate A in the target state. Totals must then be recalculated after the imputation, as the imputed value can now be included in the grand total.

### **“Distribute by” imputations**

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

### **Data flags**

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

- R – As reported by the state
- A – Edited by the analyst (formerly labeled “Adjusted”)
- I – Imputed based on a method other than prior year’s data<sup>14</sup>
- T – Total based on sum of internal or external detail

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

### **C. Variations in the Survey Over Time**

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 –

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<sup>14</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 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.

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).

▪ *Beginning with FY 15 survey:*

– Seven items for expenditures from the ARRA funds were removed:

ARRASTE1, ARRATE5, ARRAE81Z, ARRATE10, ARRASTE6, ARRATLEIZ, and ARRASTE4.

▪ *Beginning with FY 16 survey:*

– Two items for current expenditures by fund type were added:

Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2).

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

NCES collects information from each state to help process the data and to gain a better understanding of what programs and/or policies are connected with the data items and definitions. The FY 16 fiscal data plan questionnaire appears in appendix E, and the responses for each state or jurisdiction appear in appendix F. The fiscal data plan responses are presented as reported by SEAs with minimal editing by NCES. The responses to the fiscal data plan are not included on the data file.

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

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

## References

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

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

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

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

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

Variable name	Data type	Data element order	Description
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2016)
FIPS	AN	2	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
STABR	AN	3	STATE ABBREVIATION
STNAME	AN	4	NAME OF THE STATE OR TERRITORY
R1A	N	5	LOCAL REVENUES PROPERTY TAX
R1B	N	6	LOCAL REVENUES NONPROPERTY TAX
R1C	N	7	LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
R1D	N	8	LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
R1E	N	9	LOCAL REVENUES INDIVIDUAL TUITION
R1F	N	10	LOCAL REVENUES TUITION FROM LEAS
R1G	N	11	LOCAL REVENUES TRANSPORTATION FEES FROM INDIVIDUAL
R1H	N	12	LOCAL REVENUES TRANSPORTATION FEES FROM LEAS
R1I	N	13	LOCAL REVENUES EARNINGS ON INVESTMENTS
R1J	N	14	LOCAL REVENUES FOOD SERVICE
R1K	N	15	LOCAL REVENUES STUDENT ACTIVITIES
R1L	N	16	LOCAL REVENUES OTHER REVENUES
R1M	N	17	LOCAL REVENUES TEXTBOOK REVENUES
R1N	N	18	LOCAL REVENUES SUMMER SCHOOL
STR1	N	19	LOCAL REVENUES SUBTOTAL (equals R1A + R1B + R1C + R1D + R1E + R1G + R1I + R1J + R1K + R1L + R1M + R1N)
R2	N	20	INTERMEDIATE REVENUES
R3	N	21	STATE REVENUES
R4A	N	22	FEDERAL REVENUES DIRECT GRANTS
R4B	N	23	FEDERAL REVENUES THRU STATE
R4C	N	24	FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
R4D	N	25	FEDERAL REVENUES OTHER SOURCES
STR4	N	26	FEDERAL REVENUES SUBTOTAL (equals R4A + R4B + R4C + R4D)
R5	N	27	REVENUES FROM OTHER SOURCES
TR	N	28	TOTAL REVENUES FROM ALL SOURCES (equals STR1 + R2 + R3 + STR4)
E11	N	29	INSTRUCTIONAL EXPENDITURES SALARIES
E12	N	30	INSTRUCTIONAL EXPENDITURES EMPLOYEE BENEFITS
E13	N	31	INSTRUCTIONAL EXPENDITURES PURCHASED SERVICES
E14	N	32	INSTRUCTIONAL EXPENDITURES TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
E15	N	33	INSTRUCTIONAL EXPENDITURES TUITION TO OTHER LEAS IN-STATE
E16	N	34	INSTRUCTIONAL EXPENDITURES SUPPLIES
E17	N	35	INSTRUCTIONAL EXPENDITURES PROPERTY
E18	N	36	INSTRUCTIONAL EXPENDITURES OTHER
STE1	N	37	INSTRUCTIONAL EXPENDITURES SUBTOTAL (equals E11 + E12 + E13 + E14 + E16 + E18)
E11A	N	38	TEACHER SALARIES REGULAR PROGRAMS
E11B	N	39	TEACHER SALARIES SPECIAL EDUCATION PROGRAMS
E11C	N	40	TEACHER SALARIES VOCATIONAL EDUCATION PROGRAMS
E11D	N	41	TEACHER SALARIES OTHER EDUCATION PROGRAMS
E2	N	42	INSTRUCTIONAL EXPENDITURES TEXTBOOKS
E212	N	43	SUPPORT EXPENDITURES SALARIES STUDENT SUPPORT SERVICES
E213	N	44	SUPPORT EXPENDITURES SALARIES INSTRUCTIONAL STAFF SUPPORT
E214	N	45	SUPPORT EXPENDITURES SALARIES GENERAL ADMINISTRATION
E215	N	46	SUPPORT EXPENDITURES SALARIES SCHOOL ADMINISTRATION

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

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

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

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



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

Variable name	Data type	Data element order	Description
E91	N	138	DIRECT COST PROGRAM PROPERTY
STE9	N	139	DIRECT COST PROGRAM SUBTOTAL (equals E9A + E9B + E9C + E9D)
TE10	N	140	PROPERTY TOTAL (equals E17 + TE25 + E3A2 + E3B2 + E62 + E63 + E82 + E91)
TE11	N	141	TOTAL EXPENDITURES FOR EDUCATION (equals TE5 + E61 + E81 + STE9 + TE10)
X12C	N	142	EXCLUSION FOR PL 100 297 TITLE I
X12D	N	143	EXCLUSION FOR PL 100 297 TITLE I CARRYOVER
X12E	N	144	EXCLUSION FOR PL 100 297 TITLE V, PART A
X12F	N	145	EXCLUSION FOR PL 100 297 TITLE V, PART A CARRYOVER
TX12	N	146	TOTAL EXCLUSION FOR PL 100 297 (equals R1E + R1G + R1J + R1K + R1M + R1N + X12C + X12D + X12E + X12F)
NCE13	N	147	NET CURRENT EXPENDITURES (equals TE5 – TX12)
ADA	N	148	ADA (STATE AND NCES DEFINITION)
A14A	N	149	ADA (STATE DEFINITION)
A14B	N	150	ADA (NCES DEFINITION)
PPE15	N	151	PER PUPIL EXPENDITURES (equals NCE13 / ADA)
MEMBR15	N	152	TOTAL STUDENT MEMBERSHIP
CE1	N	153	CURRENT EXPENDITURES PAID FROM STATE AND LOCAL FUNDS
CE2	N	154	CURRENT EXPENDITURES PAID FROM FEDERAL FUNDS
IR1A	AN	155	IMP FLAG LOCAL REVENUES PROPERTY TAX
IR1B	AN	156	IMP FLAG LOCAL REVENUES NONPROPERTY TAX
IR1C	AN	157	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT PROPERTY TAX
IR1D	AN	158	IMP FLAG LOCAL REVENUES LOCAL GOVERNMENT NONPROPERTY TAX
IR1E	AN	159	IMP FLAG LOCAL REVENUES INDIVIDUAL TUITION
IR1F	AN	160	IMP FLAG LOCAL REVENUES TUITION FROM LEAS
IR1G	AN	161	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM INDIVIDUAL
IR1H	AN	162	IMP FLAG LOCAL REVENUES TRANSPORT FEES FROM LEAS
IR1I	AN	163	IMP FLAG LOCAL REVENUES EARNINGS ON INVESTMENT
IR1J	AN	164	IMP FLAG LOCAL REVENUES FOOD SERVICE
IR1K	AN	165	IMP FLAG LOCAL REVENUES STUDENT ACTIVITIES
IR1L	AN	166	IMP FLAG LOCAL REVENUES OTHER REVS
IR1M	AN	167	IMP FLAG LOCAL REVENUES TEXTBOOK REVS
IR1N	AN	168	IMP FLAG LOCAL REVENUES SUMMER SCHOOL
ISTR1	AN	169	IMP FLAG LOCAL REVENUES SUBTOTAL
IR2	AN	170	IMP FLAG INTERMEDIATE REVENUES
IR3	AN	171	IMP FLAG STATE REVENUES
IR4A	AN	172	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	173	IMP FLAG FEDERAL REVENUES THRU STATE
IR4C	AN	174	IMP FLAG FEDERAL REVENUES THRU INTERMEDIATE AGENCIES
IR4D	AN	175	IMP FLAG FEDERAL REVENUES OTHER SOURCES
ISTR4	AN	176	IMP FLAG FEDERAL REVENUES SUBTOTAL
IR5	AN	177	IMP FLAG OTHER SOURCES OF REVENUES
ITR	AN	178	IMP FLAG TOTAL REVENUES FROM ALL SOURCES
IE11	AN	179	IMP FLAG INSTRUCTIONAL EXPENDITURE SALARIES
IE12	AN	180	IMP FLAG INSTRUCTIONAL EMPLOYEE BENEFITS
IE13	AN	181	IMP FLAG INSTRUCTIONAL EXPENDITURE PURCHASED SERVICES
IE14	AN	182	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO PRIVATE AND OUT-OF-STATE SCHOOLS
IE15	AN	183	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO OTHER LEAS IN-STATE
IE16	AN	184	IMP FLAG INSTRUCTIONAL EXPENDITURE SUPPLIES
IE17	AN	185	IMP FLAG INSTRUCTIONAL EXPENDITURE PROPERTY
IE18	AN	186	IMP FLAG INSTRUCTIONAL EXPENDITURE OTHER
ISTE1	AN	187	IMP FLAG INSTRUCTIONAL EXPENDITURE SUBTOTAL

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

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

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

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

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

<b>Variable name</b>	<b>Data type</b>	<b>Data element order</b>	<b>Description</b>
IA14B	AN	300	IMP FLAG ADA (NCES DEFINITION)
IPPE15	AN	301	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR15	AN	302	IMP FLAG TOTAL STUDENT MEMBERSHIP
ICE1	AN	303	IMP FLAG CURRENT EXPENDITURES PAID FROM STATE AND LOCAL FUNDS
ICE2	AN	304	IMP FLAG CURRENT EXPENDITURES PAID FROM FEDERAL FUNDS

## **Appendix B—Glossary**

## Appendix B—Glossary

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

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

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

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

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

**current expenditures per pupil:** Current expenditures per pupil are calculated by dividing current expenditures by membership. [TE5, MEMBR15.]

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

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

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

## Appendix B—Glossary

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

**enterprise operations:** A subfunction (3200) of noninstructional services (3000). Enterprise operations are activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by LEAs. Food services expenditures are reported 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.

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

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

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

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

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

## Appendix B—Glossary

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

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

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

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

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

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

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

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

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

**other 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,



## Appendix B—Glossary

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.]

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

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

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

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

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

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

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

**student transportation:** One of nine subfunctions (2700) within the expenditure function

## Appendix B—Glossary

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

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

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

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

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

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

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

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

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

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

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

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

Table C-1. State abbreviations and American National Standards Institute (ANSI) state codes, by state or jurisdiction: Fiscal year 2016

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
			Wyoming	WY	56
Maryland	MD	24			
Massachusetts	MA	25	American Samoa	AS	60
Michigan	MI	26			
Minnesota	MN	27	Guam	GU	66
Mississippi	MS	28			
Missouri	MO	29	Commonwealth of the Northern Mariana Islands	MP	69
Montana	MT	30			
Nebraska	NE	31	Puerto Rico	PR	72
Nevada	NV	32			
New Hampshire	NH	33	U.S. Virgin Islands	VI	78

<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, Criteria, Research, and Quality Branch. (2017) “American National Standards Institute (ANSI) Codes for States, the District of Columbia, Puerto Rico, and the Insular Areas of the United States” (INCITS 38:2009).

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

## Appendix D - Imputations and Edits List

The following is a state-by-state list of the imputations and edits in the fiscal year 2016 provisional Version 1a NPEFS data file. Data elements are denoted by the variable names in the data file. For more information, see section II.B. “Imputations” in the User’s Guide and Appendix A—Record Layout and Description of Data Elements in the documentation.

### ALASKA

R1D contains R1C using TR

### ARIZONA

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

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

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

### ARKANSAS

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

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

### CALIFORNIA

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

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

### CONNECTICUT

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

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

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

E62 contains E61, E63 using TE11

E81 impute based on (TE11-E81)

E82 impute based on (TE11-E82)

R5 impute/import TR

### 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

## Appendix D - Imputations and Edits List

### IDAHO

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

### ILLINOIS

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

### INDIANA

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

### LOUISIANA

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

### MARYLAND

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

### MINNESOTA

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

### MISSISSIPPI

E62 contains E63 using TE11

### MISSOURI

E13 contains E18 using TE11  
E61 contains E63 using TE11

### NEBRASKA

E62 contains E61 using TE11

## Appendix D - Imputations and Edits List

### **NEW HAMPSHIRE**

E62 contains E63 using TE11

### **NEW JERSEY**

R4A contains R4D using TR

### **NEW YORK**

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

### **SOUTH DAKOTA**

E62 contains E61 using TE11

### **VIRGINIA**

E62 contains E63 using TE11

R1D contains R1C using TR

### **WASHINGTON**

E15 contains E14 using TE11

### **WISCONSIN**

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

### **DISTRICT OF COLUMBIA**

E61 contains E63 using TE11



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

## Appendix E—Fiscal Data Plan Questions

### National Public Education Financial Survey (NPEFS) Fiscal Year 2016 Fiscal Data Plan

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

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

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

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

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

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

- Yes
- 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?**

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

Appendix E—Fiscal Data Plan Questions

○ Amounts are not reported in F-33 or in the fiscal data plan

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

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

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

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

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

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

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

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

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

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

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

- Retirement
- Health Insurance
- Other (Please specify.) \_\_\_\_\_

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

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

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

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

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

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

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

## Appendix E—Fiscal Data Plan Questions

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

### Potential Exhibit Items

**Note:** In an effort to ensure consistent and accurate data products, NPEFS would like to know the ability to collect at the state level some of the data you provide to the School District Finance (F-33) Survey. We will use your responses to questions 5 - 6 below in determining the future addition of these items to the NPEFS survey.

**5. Please indicate your state's ability to report the following data:** (Check all that apply.)

- Utilities and Energy Services (objects 410, 620, function 2600)
- Technology-related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions)
- Technology-related equipment (objects 734, 735 – ALL functions)
- Unable to report any of the above

### Pension Data

**6. Please indicate your ability to report the following data:** (Check all that apply.)

- Actuarially Determined Annual Required Contributions
- Accrued Annual Requirement Contribution Liability
- Actuarial Value of Pension Plan Assets
- Unable to report any of the above

### Prekindergarten (PK) Data

**7. Please indicate below if finance data (local, state, and federal sources) for PK students are included in NPEFS and F-33 data for fiscal year 2016:** (Check all that apply.)

- Included in FY 2016 NPEFS
- Included in FY 2016 F-33
- Not included in NPEFS or F-33

## Appendix E—Fiscal Data Plan Questions

### Finance Data for School Districts with Charter Schools

**8. Please indicate below if your state reports finance data for any of the following types of school districts:** (Check all that apply.)

- School districts where all associated schools are charter schools
  - School districts where all associated schools are noncharter schools (Please go to question 9.)
  - School districts where some associated schools are charter schools and some are noncharter schools
  - Other (Please explain.)
- 
- 

**8a. Please indicate below if finance data for charter schools is included in NPEFS and F-33 data for fiscal year 2016:** (Check all that apply.)

- Included in FY 2016 NPEFS
- Included in FY 2016 F-33
- Not included in NPEFS or F-33 (Please go to question 9.)

**8b. Are expenditures for charter schools included within your reporting of NPEFS Current Expenditures for fiscal years 2016?** (Check all that apply.)

- Yes, included in FY 2016 NPEFS data reported includes all revenues and expenditures from both government and private sources.
  - No, not included (Please Explain)
- 
- 

**8c. Please indicate below whether the finance data you receive and report for charter schools contains data on all revenues and expenditures for charter schools, or only revenue and expenditures from government sources.**

- Data reported includes all revenues and expenditures from both government and private sources.

## Appendix E—Fiscal Data Plan Questions

- Data reported includes revenues and expenditures from private sources but not from government sources.
- Data reported includes revenues and expenditures only from government services.

### **NPEFS Average Daily Attendance (ADA)**

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

- Yes
- No (Please go to question 10.)

**9a. If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?** \_\_\_\_\_

\_\_\_\_\_.

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

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

- Yes
- No, ADA is calculated based on NCES definition. (Please go to question 11.)

**10a. If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?**

- Yes
- No

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

- Yes, please provide multiplier used. \_\_\_\_\_
- No

## Appendix E—Fiscal Data Plan Questions

### School-Level Finance Data

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

- Yes, for all public schools in the state (including charter schools).
- Yes, for all public schools in the state except charter schools.
- Yes, however the state only has the data for some schools.
- No, state does not maintain school-level finance data. (Please go to question 13.)

**12a. If you make school-level financial data available on your website, please provide the URL:** \_\_\_\_\_

**12b. If your state currently tracks expenditures at the school-level, please indicate the types of expenditures collected.** (Check all that apply.)

- Personnel expenditures
- Nonpersonnel expenditures

**12c. If your state currently tracks personnel expenditures at the school-level, please indicate the types of expenditures collected.** (Check all that apply.)

- Expenditures for instructional staff
- Expenditures for instructional aides
- Expenditures for teacher salaries
- Expenditures for support staff
- Expenditures for other school-level personnel

**12d. If your state currently tracks nonpersonnel expenditures at the school-level, please indicate the types of expenditures collected.** (Check all that apply.)

- Technology-related supplies and purchased services
- Nontechnology-related supplies and purchased services
- Technology-related equipment
- Technology software
- Textbooks and periodicals

## Appendix E—Fiscal Data Plan Questions

- Instructional staff support
- Improvement of instruction, such as professional development
- Library and media services

**12e. If your state currently tracks personnel or nonpersonnel expenditures at the school-level, has your state’s uniform chart of accounts been adjusted to include school-level codes?**

- Yes
- No

### Virtual Schools

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

**13. Does your state have virtual schools?**

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

**13a. If yes, are finance data for these virtual schools included in your state’s NPEFS and F-33 data submissions?**

- Included in FY 2016 NPEFS
- Included in FY 2016 F-33
- Not included in FY 2016 NPEFS or F-33

**13b. What type of district are the finance data for expenditures of virtual schools reported as**

- Regular school district
- Separate education agency

### Revenues from Private Sources

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



## Appendix E—Fiscal Data Plan Questions

### 14. Does your state report revenues from private sources?

- Yes (Please go to question 14a.)
- No

### 14a. If your state currently tracks revenues from private sources, please indicate where these data are reported on NPEFS. (Check all that apply.)

- Transportation fees from Individuals (R1G)
- Other Revenue from Local Sources (R1L)
- Other Sources of Revenues (R5)

### 14b. Please indicate which donors are excluded from your revenue reporting:

- Private Foundations
- Non-profit Organizations
- PTA/PTO Organizations
- Campus Booster Clubs
- Private Individuals

**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 2016

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

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2016 - Continued

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

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-1. Fiscal Data Plan responses to questions 1 through 3, by state or jurisdiction: Fiscal year 2016 - Continued

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

— 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 2016, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-2. Fiscal Data Plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal Year 2016

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

State or jurisdiction	Q.4.a.1	Q.4.a.2	Q.4.b.1	Q.4.b.2	Q.4.c	
	Textbooks for Public School Students (Non-Property)	Textbooks for Public School Students (Property only)	Transportation for Public School Students (Non-Property)	Transportation for Public School Students (Property only)	Employee Benefits for Public School Employees Non - Property	Property
Alabama	†	†	†	†	†	†
Alaska	\$ 0	\$ 0	\$ 0	\$ 0	\$ 141,081,996	\$ 0
Arizona	\$ 0	\$ 0	\$ 1,115,726	\$ 0	\$ 0	\$ 0
Arkansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 80,521,860	\$ 0
California	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,782,431,000	\$ 0
Colorado	†	†	†	†	†	†
Connecticut	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,090,749,865	\$ 0
Delaware	†	†	†	†	†	†
District Of Columbia	†	†	†	†	†	†
Florida	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Georgia	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,285,395	\$ 0
Hawaii	†	†	†	†	†	†
Idaho	\$ 0	\$ 0	\$ 0	\$ 0	\$ 773,299	\$ 0
Illinois	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,712,932,849	\$ 0
Indiana	\$ 0	\$ 0	\$ 0	\$ 0	\$ 983,825,054	\$ 0
Iowa	†	†	†	†	†	†
Kansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 257,620,685	\$ 0
Kentucky	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,151,363,204	\$ 0
Louisiana	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Maine	\$ 0	\$ 0	\$ 0	\$ 0	\$ 144,677,836	\$ 0
Maryland	\$ 0	\$ 0	\$ 0	\$ 0	\$ 729,285,758	\$ 0
Massachusetts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,252,917,000	\$ 0
Michigan	†	†	†	†	†	†
Minnesota	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mississippi	\$ 50,129	\$ 0	\$ 0	\$ 0	\$ 3,217,718	\$ 0
Missouri	†	†	†	†	†	†
Montana	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†
Nevada	†	†	†	†	†	†
New Hampshire	†	†	†	†	†	†
New Jersey	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,749,576,682	\$ 0
New Mexico	†	†	†	†	†	†
New York	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,368,703,542	\$ 0
North Carolina	\$ 0	\$ 0	\$ 7,560,546	\$ 45,470,826	\$ 0	\$ 0
North Dakota	†	†	†	†	†	†
Ohio	†	†	†	†	†	†
Oklahoma	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,932,663	\$ 0
Oregon	†	†	†	†	†	†
Pennsylvania	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rhode Island	\$ 0	\$ 0	\$ 2,185,919	\$ 0	\$ 91,610,185	\$ 0
South Carolina	\$ 57,410,428	\$ 0	\$ 72,168,694	\$ 0	\$ 0	\$ 0

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-2. Fiscal Data Plan responses to questions 4.a.1 through 4.c, by state or jurisdiction: Fiscal Year 2016 - Continued

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

State or jurisdiction	Q.4.a.1	Q.4.a.2	Q.4.b.1	Q.4.b.2	Q.4.c	
	Textbooks for Public School Students (Non-Property)	Textbooks for Public School Students (Property only)	Transportation for Public School Students (Non-Property)	Transportation for Public School Students (Property only)	Employee Benefits for Public School Employees Non - Property	Property
South Dakota	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Tennessee	†	†	†	†	†	†
Texas	\$ 286,318,550	\$ 0	\$ 20,842,096	\$ 0	\$ 1,609,265,848	\$ 0
Utah	†	†	†	†	†	†
Vermont	\$ 0	\$ 0	\$ 0	\$ 0	\$ 88,679,377	\$ 0
Virginia	†	†	†	†	†	†
Washington	†	†	†	†	†	†
West Virginia	\$ 0	\$ 0	\$ 0	\$ 0	\$ 603,467,312	\$ 0
Wisconsin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Wyoming	†	†	†	†	†	†
<b>Other jurisdictions</b>						
American Samoa	†	†	†	†	†	†
Guam	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†	†
Puerto Rico	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Virgin Islands	\$ 1,214,893	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

— 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 2016, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-3. Fiscal Data Plan responses to questions 4.d through 4.e.2, by state or jurisdiction: Fiscal Year 2016

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

State or jurisdiction	Q.4.d			Q.4.e.1	Q.4.e.2
	Retirement	Health Insurance	Other	Direct Program Support for Private School Students (Non-Property)	Direct Program Support for Private School Students (Property)
Alabama	†	†	†	†	†
Alaska	Yes	†	†	\$ 0	\$ 0
Arizona	†	†	†	\$ 0	\$ 0
Arkansas	Yes	Yes	Workers Compensation	\$ 0	\$ 0
California	Yes	†	The state contributed a total of \$1,782,431,000 on behalf of the LEA expenditures for retirement. However, some LEAs did not report the on behalf expenditures on their books. \$1,459,192,213 state payments on behalf of the LEA expenditures for retirement are reported in the F-33 at the school district level. When we prepared the data reporting for NPEFS, we added another \$323,238,787 for NPEFS reporting to reflect the total amount (\$1,782,431,000).	\$ 0	\$ 0
Colorado	†	†	†	†	†
Connecticut	Yes	Yes	†	\$ 23,904,130	\$ 0
Delaware	†	†	†	†	†
District Of Columbia	†	†	†	†	†
Florida	†	†	†	\$ 0	\$ 0
Georgia	Yes	†	†	\$ 0	\$ 0
Hawaii	†	†	†	†	†
Idaho	†	†	Unemployment Insurance paid directly to the Idaho Department of Labor for benefit of the LEAs	\$ 0	\$ 0
Illinois	Yes	†	†	\$ 0	\$ 0
Indiana	Yes	†	†	\$ 0	\$ 0
Iowa	†	†	†	†	†
Kansas	Yes	†	†	\$ 0	\$ 0
Kentucky	Yes	Yes	Life Insurance, HRA	\$ 0	\$ 0
Louisiana	†	†	†	\$ 20,533,548	\$ 0
Maine	Yes	Yes	†	\$ 0	\$ 0
Maryland	Yes	†	†	\$ 5,750,584	\$ 0
Massachusetts	Yes	†	†	\$ 0	\$ 0
Michigan	†	†	†	†	†
Minnesota	†	†	†	\$ 0	\$ 0
Mississippi	Yes	Yes	†	\$ 6,698,141	\$ 0
Missouri	†	†	†	†	†

See notes at end of table.



## Appendix F - Fiscal Data Plan Responses

Exhibit F-3. Fiscal Data Plan responses to questions 4.d through 4.e.2, by state or jurisdiction: Fiscal Year 2016 - Continued

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

State or jurisdiction	Q.4.d			Q.4.e.1	Q.4.e.2
	Retirement	Health Insurance	Other	Direct Program Support for Private School Students (Non-Property)	Direct Program Support for Private School Students (Property)
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	Yes	†	†	\$ 0	\$ 0
New Mexico	†	†	†	†	†
New York	Yes	†	†	\$ 0	\$ 0
North Carolina	†	†	†	†	†
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	Yes	†	†	\$ 0	\$ 0
Oregon	†	†	†	†	†
Pennsylvania	†	†	†	\$ 111,176,181	\$ 0
Rhode Island	Yes	†	†	\$ 0	\$ 0
South Carolina	†	†	†	\$ 0	\$ 0
South Dakota	†	†	†	\$ 0	\$ 0
Tennessee	†	†	†	†	†
Texas	Yes	Yes	Medicare	\$ 0	\$ 0
Utah	†	†	†	†	†
Vermont	Yes	Yes	†	\$ 0	\$ 0
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	Yes	Yes	†	\$ 1,387,887	\$ 0
Wisconsin	†	†	†	\$ 228,925,543	\$ 0
Wyoming	†	†	†	†	†
<b>Other jurisdictions</b>					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	†	†	†	\$ 38,471,918	\$ 0
Virgin Islands	†	†	†	\$ 0	\$ 0

— 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 2016, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2016

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).				
State or jurisdiction	<u>Q.4.f.1</u>	<u>Q.4.f.1</u>	<u>Q.4.f.2</u>	<u>Q.4.f.2.</u>
	Other Direct Program Support for Public School Students (Non-Property)	Program Name(s)	Other Direct Program Support for Public School Students (Property)	Program Name(s)
Alabama	†	†	†	†
Alaska	\$ 0	\$ 0	\$ 0	†
Arizona	\$ 79,909,005	County Small Schools Program <input type="checkbox"/> AZ Dept Juvenile Corrections (ADJC) County Juvenile Corrections <input type="checkbox"/> County Jails <input type="checkbox"/> County Detention Center (ADOC) <input type="checkbox"/> Residential Vouchers <input type="checkbox"/> ASDB (Az School for Deaf & Blind) County Schools Office	\$ 0	†
Arkansas	\$ 100,349,248	Program Names and amounts for each are specified in the NPEFs comment section	\$ 0	†
California	\$ 2,325,308,515	Some charter schools.	\$ 27,606,898	Some charter schools
Colorado	†	†	†	†
Connecticut	\$ 556,026,565	Child Nutrition programs run by State Agencies <input type="checkbox"/> State Technical High School programs <input type="checkbox"/> State Department of Correction programs <input type="checkbox"/> Regional Education Service Center programs <input type="checkbox"/>	\$ 15,234,393	State Technical High School programs, <input type="checkbox"/> Regional Education Service Center programs <input type="checkbox"/>
Delaware	†	†	†	†
District Of Columbia	†	†	†	†
Florida	\$ 851,114,571	FL School for Deaf & Blind, FL Virtual School, McKay Scholarships and FL Tax Credit Scholarships	\$ 0	†
Georgia	\$ 39,519,815		\$ 0	†
Hawaii	†	†	†	†
Idaho	\$ 0	†	\$ 0	†
Illinois	\$ 38,650,000	ROE Salaries, ROE School Services, Dept of Corrections and Juvenile Justice, Title II Math & Science Partnership Programs	\$ 0	†
Indiana	\$ 14,994,067	School for the Blind and School for the Deaf	\$ 0	†
Iowa	†	†	†	†
Kansas	\$ 0	†	\$ 0	†
Kentucky	\$ 114,665,214	Debt for School Facilities Construction Commission, KISTA Capital Lease-Energy and Technology	\$ 0	†
Louisiana	\$ 49,341,493	LA School for Deaf and Visually Impaired, LA Special Education Center, and Special School District.	\$ 0	†

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2016 - Continued

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).				
State or jurisdiction	<u>Q.4.f.1</u>	<u>Q.4.f.1</u>	<u>Q.4.f.2</u>	<u>Q.4.f.2.</u>
	Other Direct Program Support for Public School Students (Non-Property)	Program Name(s)	Other Direct Program Support for Public School Students (Property)	Program Name(s)
Maine	\$ 0	†	\$ 0	†
Maryland	\$ 10,285,467	† - Seed School of Maryland - a state residential boarding program for at risk students, covers boarding, transportation costs - non public textbook program - provides state funding for non- religious textbooks and I.T. materials.	\$ 0	†
Massachusetts	\$ 0	†	\$ 0	†
Michigan	†	†	†	†
Minnesota	\$ 56,035,522	† BIA Tribal Schools, Department of Corrections, Faribault Academies, Perpich Center for Arts, Enrollment Options	\$ 0	†
Mississippi	\$ 15,330,959	† Amounts are provided to the MS School of the Arts, MS School of the Blind/Deaf, and MS School for Math and Science.	\$ 347,957	† Amounts are provided to the MS School of the Arts, MS School of the Blind/Deaf, and MS School for Math and Science.
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	†	†	†	†
New Jersey	\$ 886,915,000	† Debt service for state issued school construction bonds. This is not included in F33.	\$ 0	†
New Mexico	†	†	†	†
New York	\$ 1,776,598,107	† District payments to charter schools.		†
North Carolina	†	†	†	†
North Dakota	†	†	†	†
Ohio	†	†	†	†
Oklahoma	\$ 227,884,116	† Career Tech salaries, Commodities, and student assessment on behalf of students	\$ 0	†
Oregon	†	†	†	†
Pennsylvania	\$ 0	†	\$ 0	†
Rhode Island	\$ 0	†	\$ 66,808,485	† State Housing Aid
South Carolina	\$ 41,875,876	† Community Education - \$2,323,959.76 Testing - \$39,551,916	\$ 0	†
South Dakota	\$ 10,167,337	† Connecting Schools	\$ 216,404	† Connecting Schools
Tennessee	†	†	†	†

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2016 - Continued

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).			
<u>Q.4.f.1</u>	<u>Q.4.f.1</u>	<u>Q.4.f.2</u>	<u>Q.4.f.2.</u>
Other Direct Program Support for Public School Students (Non-Property)	Program Name(s)	Other Direct Program Support for Public School Students (Property)	Program Name(s)
Texas	Academic Innovation & Mentoring 2,250,000 Adult Charter School Pilot 1,000,000 Amachi 1,250,000 Assessment 52,173,016 Awards for Student Achievement & Education 16,000,000 Best Buddies 200,000 Campus/District Intervention & Turnaround 1,750,000 Communities in Schools 15,471,816 Contingency for HB 4 - High Quality Pre-K Grant Program 59,000,000 Contingency for SB 935 - Reading Excellence Team Pilot Program 1,539,136 Contingency for SB 972 - Training Acad. Tech. Reading Comprehension 7,020,252 Early Childhood School Readiness 3,500,000 Early College High School & T-STEM 3,000,000 ESC Dyslexia 125,000 FitnessGram Program 1,000,000 FSP Texas Juvenile Justice Department 4,113,195 Incentive Aid 1,500,000 Instructional Materials 1,054,869,326 Juvenile Justice Alternative Education 6,250,000 Literacy Achievement Academies 9,334,709 Math Achievement Academies 14,334,709 Non-Educational Community Based Support 987,300 Project Share 9,000,000 Reading Diagnostic/TPRI/TEJAS Lee Assessment 400,000	\$ 0	†
	\$ 1,438,012,835		

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-4. Fiscal Data Plan responses to questions 4.f.1 through 4.f.2, by state or jurisdiction: Fiscal Year 2016 - Continued

Please provide the TOTAL Direct Program Support/State Payments on Behalf of the LEA amounts in your state (include all amounts, even those reported under their appropriate functions).				
State or jurisdiction	<u>Q.4.f.1</u> Other Direct Program Support for Public School Students (Non-Property)	<u>Q.4.f.1</u> Program Name(s)	<u>Q.4.f.2</u> Other Direct Program Support for Public School Students (Property)	<u>Q.4.f.2.</u> Program Name(s)
Texas(contd.)	\$ 1,438,012,835	Reasoning Mind 2,000,000	\$ 0	†
		Regional Day Schools Deaf 33,133,200		
		Regional Education Service Centers 12,500,000		
		School Lunch Matching 14,618,341		
		Specialty License Plates 237,567		
		Student Success Initiative 15,850,000		
		Students with Visual Impairments 5,655,268		
		Subsidy for Certification Examinations 500,000		
		Supplemental Funding for Pre-Kindergarten 15,000,000		
		Teach For America 6,000,000		
		TEKS Review & Revision 300,000		
		Texas Advanced Placement Initiative 8,150,000		
		Texas Science Technology Engineering Math (T-STEM) 1,500,000		
		Virtual School Network 4,000,000		
Windham School District 52,500,000				
Utah	†	†	†	†
Vermont	\$ 0	†	\$ 0	†
Virginia	†	†	†	†
Washington	†	†	†	†
West Virginia	\$ 42,980,342	Corrections (\$14,742,706), WV School for the Deaf and Blind (\$14,127,461), Tools for Schools (\$8,931,869), Virtual Schools (\$785,943), and Statewide Technology Support (\$4,392,363).	\$ 138,737	WV School for the Deaf and Blind - \$138,737
Wisconsin	\$ 71,232,543	State Charter Schools	\$ 0	†
Wyoming	†	†	†	†
<b>Other jurisdictions</b>				
American Samoa	†	†	†	†
Guam	†	†	†	†
Commonwealth of the Northern Mariana Islands	†	†	†	†
Puerto Rico	\$ 0	†	\$ 0	†
Virgin Islands	\$ 0	†	\$ 108,732	Maintenance and School Lunch

— 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 2016, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-5. Fiscal Data Plan responses to questions 5 through 6, by state or jurisdiction: Fiscal Year 2016

State or jurisdiction	Q 5 Please indicate your state's ability to report the following potential table data items				Q 6 Please Indicate your state's ability to report the following pension data items			
	Utilities and Energy Services (objects 410, 620, function 2600)	Technology related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions)	Technology related equipment (objects 734, 735 – ALL functions)	Unable to report	Actuarially Determined Annual Required Contributions	Accrued Annual Requirement Contribution Liability	Actuarial Value of Pension Plan Assets	Unable to report
Alabama	Yes	†	†	†	†	†	†	Yes
Alaska	†	†	†	Yes	†	†	†	Yes
Arizona	†	†	†	†	†	†	†	Yes
Arkansas	Yes	Yes	Yes	†	†	†	†	Yes
California	†	†	†	Yes	†	†	†	Yes
Colorado	†	†	†	†	†	†	†	Yes
Connecticut	†	†	†	Yes	†	†	†	Yes
Delaware	Yes	Yes	Yes	†	†	†	Yes	†
District Of Columbia	†	Yes	†	†	†	†	†	Yes
Florida	†	†	†	†	†	†	†	Yes
Georgia	Yes	†	Yes	†	Yes	†	†	†
Hawaii	Yes	†	†	†	Yes	†	†	†
Idaho	†	†	†	Yes	†	†	†	Yes
Illinois	†	†	†	Yes	†	†	†	Yes
Indiana	Yes	Yes	Yes	†	†	†	†	Yes
Iowa	†	†	†	†	†	†	†	Yes
Kansas	Yes	†	†	†	†	†	†	Yes
Kentucky	Yes	Yes	Yes	†	†	†	†	Yes
Louisiana	Yes	†	Yes	†	†	†	†	Yes
Maine	Yes	Yes	Yes	†	†	†	†	Yes
Maryland	†	†	†	†	†	†	†	Yes
Massachusetts	Yes	Yes	Yes	†	†	†	†	Yes
Michigan	Yes	†	†	†	†	†	†	Yes
Minnesota	†	†	†	Yes	†	†	†	Yes
Mississippi	Yes	Yes	†	†	†	†	†	Yes
Missouri	†	†	†	Yes	†	†	†	Yes
Montana	Yes	†	†	†	†	†	†	Yes
Nebraska	Yes	Yes	Yes	†	†	†	†	Yes
Nevada	Yes	Yes	Yes	†	†	†	†	Yes
New Hampshire	†	†	†	Yes	†	†	†	Yes
New Jersey	†	†	†	Yes	†	†	†	Yes
New Mexico	Yes	Yes	Yes	†	†	†	†	Yes
New York	†	†	†	Yes	†	†	†	Yes
North Carolina	Yes	Yes	Yes	†	†	†	†	Yes
North Dakota	†	†	†	Yes	†	†	†	Yes

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-5. Fiscal Data Plan responses to questions 5 through 6, by state or jurisdiction: Fiscal Year 2016 - Continued

State or jurisdiction	Q.5 Please indicate your state's ability to report the following potential table data items				Q.6 Please Indicate your state's ability to report the following pension data items			
	Utilities and Energy Services (objects 410, 620, function 2600)	Technology related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions)	Technology related equipment (objects 734, 735 – ALL functions)	Unable to report	Actuarially Determined Annual Required Contributions	Accrued Annual Requirement Contribution Liability	Actuarial Value of Pension Plan Assets	Unable to report
Ohio	Yes	Yes	Yes	†	†	†	†	Yes
Oklahoma	Yes	Yes	Yes	†	Yes	†	†	†
Oregon	Yes	†	Yes	†	†	†	†	Yes
Pennsylvania	Yes	Yes	†	†	†	†	†	Yes
Rhode Island	Yes	Yes	Yes	†	†	†	†	Yes
South Carolina	Yes	Yes	Yes	†	†	†	†	Yes
South Dakota	Yes	†	Yes	†	†	†	†	Yes
Tennessee	Yes	†	†	†	†	†	†	†
Texas	Yes	†	†	†	Yes	Yes	Yes	†
Utah	†	†	†	†	Yes	Yes	Yes	†
Vermont	†	†	†	Yes	Yes	Yes	Yes	†
Virginia	Yes	Yes	Yes	†	†	†	†	†
Washington	†	Yes	†	†	†	†	†	Yes
West Virginia	Yes	Yes	Yes	†	Yes	Yes	†	†
Wisconsin	Yes	Yes	Yes	†	†	†	†	Yes
Wyoming	Yes	Yes	Yes	†	†	†	†	Yes
<b>Other jurisdictions</b>								
American Samoa	Yes	†	†	†	Yes	Yes	†	†
Guam	Yes	Yes	Yes	†	Yes	†	†	†
Commonwealth of the Northern Mariana Islands	Yes	†	†	†	Yes	†	†	†
Puerto Rico	Yes	Yes	Yes	†	†	†	†	Yes
Virgin Islands	Yes	†	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 2016, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-6. Fiscal Data Plan responses to questions 7 through 8, by state or jurisdiction: Fiscal Year 2016

State or jurisdiction	Q.7			Q.8			
	Included in FY 2016 NPEFS	Included in FY 2016 F-33	Not included in NPEFS or F-33	All associated schools are charter schools	All associated schools are noncharter schools	Some associated schools are charter schools and some are noncharter schools	If answer is other, please provide an explanation
Alabama	Yes	Yes	†	†	Yes	†	†
Alaska	Yes	Yes	†	†	Yes	Yes	†
Arizona	†	†	Yes	†	Yes	Yes	†
Arkansas	Yes	Yes	†	Yes	Yes	Yes	†
California	Yes	Yes	†	Yes	Yes	Yes	†
Colorado	Yes	Yes	†	†	†	Yes	†
Connecticut	Yes	Yes	†	Yes	Yes	Yes	†
Delaware	Yes	Yes	†	†	†	Yes	†
District Of Columbia	Yes	Yes	†	Yes	Yes	Yes	†
Florida	Yes	Yes	†	†	Yes	Yes	†
Georgia	Yes	Yes	†	Yes	Yes	Yes	†
Hawaii	Yes	Yes	†	†	†	Yes	†
Idaho	Yes	Yes	†	†	†	†	Idaho collects financial information and an audit report from each public school district and each public charter school.
Illinois	Yes	Yes	†	Yes	Yes	Yes	Only report the amount a school district pays to the charter school for those students served from their district.
Indiana	Yes	Yes	†	Yes	Yes	Yes	†
Iowa	Yes	Yes	†	†	†	†	All charter schools in Iowa must be part of a public school district. Most districts have no charter schools. The virtual schools in question 13 are also part of a public school district.  Comment to Question 5 above. We are submitting the best we can for the F-33 for FY16, but will need to change the level of detail collected from districts in FY17 to improve the data. Comment to Question 6 above. We are unable to report this data since it is not current GASB.

See notes at end of table.



## Appendix F - Fiscal Data Plan Responses

Exhibit F-6. Fiscal Data Plan responses to questions 7 through 8, by state or jurisdiction: Fiscal Year 2016 - Continued

State or jurisdiction	Q.7			Q.8			
	Included in FY 2016 NPEFS	Included in FY 2016 F-33	Not included in NPEFS or F-33	All associated schools are charter schools	All associated schools are noncharter schools	Some associated schools are charter schools and some are noncharter schools	If answer is other, please provide an explanation
Kansas	Yes	Yes	†	†	Yes	Yes	Charter schools are authorized under Kansas statute, and are not typical charter schools in terms of federal definition. Charter schools are treated as a regular public school operated by the Local Education Agency (LEA). Kansas does not have Charter Management Organizations. Data is tied to the LEA. Kansas does not collect building level budget data.
Kentucky	Yes	Yes	†	†	Yes	†	†
Louisiana	Yes	Yes	†	Yes	Yes	Yes	The answers above assume districts are equivalent to LEAs. Type 2, Type 3B, and Type 5 Charter Schools are LEAs.
Maine	Yes	Yes	†	Yes	Yes	†	†
Maryland	Yes	Yes	†	†	†	†	Maryland State Law Does Not Allow For Independent Charter Schools. Lea's May Elect To Have Charter Schools But We Do Not Report Finance Data For Charter Schools Separately.
Massachusetts	Yes	Yes	†	Yes	Yes	Yes	†
Michigan	Yes	Yes	†	†	†	†	"Charter Schools" in Michigan are considered separate public school entities and are called "Public School Academies" (PSAs). PSAs are required to submit financial information to the State just as traditional public schools. Data for these entities is included in the NPEFS and F33.

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-6. Fiscal Data Plan responses to questions 7 through 8, by state or jurisdiction: Fiscal Year 2016 - Continued

State or jurisdiction	Q.7			Q.8			
	Included in FY 2016 NPEFS	Included in FY 2016 F-33	Not included in NPEFS or F-33	All associated schools are charter schools	All associated schools are noncharter schools	Some associated schools are charter schools and some are noncharter schools	If answer is other, please provide an explanation
Minnesota	Yes	Yes	†	†	Yes	†	†
Mississippi	Yes	Yes	†	Yes	Yes	†	†
Missouri	Yes	Yes	†	†	†	†	All Charter Schools in Missouri except one are LEA charter schools.
Montana	Yes	Yes	†	†	Yes	†	†
Nebraska	Yes	Yes	†	†	Yes	†	†
Nevada	Yes	Yes	†	†	Yes	Yes	†
New Hampshire	Yes	Yes	†	†	Yes	†	†
New Jersey	Yes	Yes	†	†	Yes	†	NJ Charter Schools are reported as independent entities.
New Mexico	Yes	Yes	†	†	†	Yes	†
New York	†	Yes	†	†	†	†	The only data related to charter schools that is included in the NPEFS are the state aid school districts receive from NYSED related to charter schools and the tuition that is paid to the charter schools by the school districts. The charter schools do have these detailed records but our system does not capture this information.
North Carolina	Yes	Yes	†	Yes	Yes	Yes	†
North Dakota	Yes	Yes	†	†	Yes	†	†
Ohio	Yes	Yes	†	Yes	†	†	†
Oklahoma	Yes	Yes	†	†	†	Yes	†
Oregon	†	†	Yes	Yes	Yes	Yes	†
Pennsylvania	Yes	Yes	†	†	†	†	PA does not have any Charter Schools or Non-Charter Schools that are associated with School Districts. All LEAs are separate operating entities.
Rhode Island	Yes	Yes	†	Yes	Yes	Yes	†
South Carolina	Yes	Yes	†	Yes	Yes	Yes	†
South Dakota	Yes	Yes	†	†	†	†	South Dakota does not have charter schools.

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-6. Fiscal Data Plan responses to questions 7 through 8, by state or jurisdiction: Fiscal Year 2016 - Continued

State or jurisdiction	Q.7			Q.8			
	Included in FY 2016 NPEFS	Included in FY 2016 F-33	Not included in NPEFS or F-33	All associated schools are charter schools	All associated schools are noncharter schools	Some associated schools are charter schools and some are noncharter schools	If answer is other, please provide an explanation
Tennessee	Yes	Yes	†	†	Yes	Yes	†
Texas	Yes	Yes	†	Yes	Yes	†	†
Utah	Yes	Yes	†	†	Yes	†	In Utah each charter school is a separate LEA and is reported in our NPEFS and F33 reports.
Vermont	Yes	Yes	†	†	Yes	†	†
Virginia	Yes	Yes	†	†	Yes	Yes	†
Washington	Yes	Yes	†	Yes	Yes	†	†
West Virginia	Yes	Yes	†	†	Yes	†	†
Wisconsin	Yes	Yes	†	†	†	Yes	†
Wyoming	Yes	Yes	†	†	†	Yes	†
<b>Other jurisdictions</b>							
American Samoa	Yes	Yes	†	†	Yes	†	†
Guam	Yes	†	†	†	†	†	Charter school are pass thru funding. District only report the pass thru
Commonwealth of the Northern Mariana Islands	†	†	Yes	†	Yes	†	†
Puerto Rico	Yes	†	†	†	Yes	†	†
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 2016, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-7. Fiscal Data Plan responses to questions 8.a through 8.b, by state or jurisdiction: Fiscal Year 2016

State or jurisdiction	Q.8.a			Q.8.b	
	Included in FY 2016 NPEFS	Included in FY 2016 F-33	Not included in NPEFS or F-33	Are expenditures for charter schools included within your reporting of NPEFS Current Expenditures for fiscal year 2016? Yes, included in FY 2016 NPEFS Current Expenditures	If charter school data is not included, please provide an explanation.
Alabama	†	†	†	†	†
Alaska	Yes	Yes	†	Yes	†
Arizona	Yes	Yes	†	Yes	†
Arkansas	Yes	Yes	†	Yes	†
California	Yes	†	†	Yes	†
Colorado	Yes	Yes	†	Yes	†
Connecticut	Yes	Yes	†	Yes	†
Delaware	Yes	Yes	†	Yes	†
District Of Columbia	Yes	Yes	†	Yes	†
Florida	Yes	Yes	†	Yes	†
Georgia	Yes	Yes	†	Yes	Georgia has some local charter schools within the school districts that do not report the expenditure by object level such as salaries, etc. The payment made by the school district to the local charter school for that activity is reported in purchased services. Beginning in FY 2017, the school districts are required to disaggregate the expenditure data as expended by the local charter school. The majority of local charter schools did not report the data correctly at the object code level for FY 2016, but the functional categories are materially correct for the local charter school activity.
Hawaii	Yes	Yes	†	Yes	†
Idaho	Yes	Yes	†	Yes	†
Illinois	Yes	Yes	†	Yes	Only report the amount a school district pays to the charter school for those students served from their district.
Indiana	Yes	Yes	†	Yes	†
Iowa	Yes	Yes	†	Yes	†
Kansas	Yes	Yes	†	Yes	†
Kentucky	†	†	†	†	†
Louisiana	Yes	Yes	†	Yes	†
Maine	Yes	Yes	†	Yes	†
Maryland	Yes	Yes	†	Yes	†
Massachusetts	Yes	Yes	†	Yes	†
Michigan	Yes	Yes	†	Yes	†
Minnesota	Yes	Yes	†	Yes	†
Mississippi	Yes	Yes	†	Yes	†
Missouri	Yes	Yes	†	Yes	†
Montana	†	†	†	†	†

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-7. Fiscal Data Plan responses to questions 8.a through 8.b, by state or jurisdiction: Fiscal Year 2016 - Continued

State or jurisdiction	Q.8.a			Q.8.b	
	Included in FY 2016 NPEFS	Included in FY 2016 F-33	Not included in NPEFS or F-33	Are expenditures for charter schools included within your reporting of NPEFS Current Expenditures for fiscal year 2016?	If charter school data is not included, please provide an explanation.
Nebraska	†	†	†	†	†
Nevada	Yes	Yes	†	Yes	†
New Hampshire	†	†	Yes	No	†
New Jersey	Yes	†	†	Yes	†
New Mexico	Yes	Yes	†	Yes	†
New York	Yes	Yes	†	No	Only district payments to charter schools are reported in Section 5 of the National Public Education Survey. Revenue and expense data are not collected from the charter schools. District payments to charter schools do not necessarily equal total charter school expenses.
North Carolina	Yes	Yes	†	Yes	†
North Dakota	†	†	†	†	†
Ohio	Yes	Yes	†	Yes	†
Oklahoma	Yes	Yes	†	Yes	†
Oregon	Yes	Yes	†	Yes	†
Pennsylvania	Yes	Yes	†	Yes	†
Rhode Island	Yes	Yes	†	Yes	†
South Carolina	Yes	Yes	†	Yes	†
South Dakota	†	†	Yes	†	†
Tennessee	Yes	Yes	†	Yes	†
Texas	Yes	Yes	†	Yes	†
Utah	Yes	Yes	†	Yes	†
Vermont	†	†	Yes	†	†
Virginia	Yes	Yes	†	Yes	†
Washington	Yes	Yes	†	Yes	†
West Virginia	†	†	†	†	†
Wisconsin	Yes	Yes	†	Yes	†
Wyoming	Yes	Yes	†	Yes	†
<b>Other jurisdictions</b>					
American Samoa	†	†	†	†	†
Guam	Yes	†	†	Yes	†
Commonwealth of the Northern Mariana Islands	†	†	†	†	†
Puerto Rico	†	†	†	†	†
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 2016, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to question 8.c, by state or jurisdiction: Fiscal Year 2016

State or jurisdiction	<u>Q.8.c</u> Please indicate below whether the finance data you receive and report for charter schools contains data on all revenues and expenditures for charter schools, or only revenue and expenditures from government sources.
Alabama	†
Alaska	Data reported includes all revenues and expenditures from both government and private sources.
Arizona	Data reported includes all revenues and expenditures from both government and private sources.
Arkansas	Data reported includes revenues and expenditures only from government services.
California	Data reported includes all revenues and expenditures from both government and private sources.
Colorado	Data reported includes all revenues and expenditures from both government and private sources.
Connecticut	Data reported includes all revenues and expenditures from both government and private sources.
Delaware	Data reported includes all revenues and expenditures from both government and private sources.
District Of Columbia	Data reported includes all revenues and expenditures from both government and private sources.
Florida	Data reported includes revenues and expenditures only from government services.
Georgia	Data reported includes all revenues and expenditures from both government and private sources.
Hawaii	Data reported includes revenues and expenditures only from government services.
Idaho	Data reported includes all revenues and expenditures from both government and private sources.
Illinois	Data reported includes revenues and expenditures only from government services.
Indiana	Data reported includes all revenues and expenditures from both government and private sources.
Iowa	Data reported includes all revenues and expenditures from both government and private sources.
Kansas	Data reported includes all revenues and expenditures from both government and private sources.
Kentucky	†
Louisiana	†
Maine	Data reported includes all revenues and expenditures from both government and private sources.
Maryland	Data reported includes revenues and expenditures only from government services.
Massachusetts	Data reported includes all revenues and expenditures from both government and private sources.
Michigan	Data reported includes all revenues and expenditures from both government and private sources.
Minnesota	Data reported includes all revenues and expenditures from both government and private sources.
Mississippi	Data reported includes all revenues and expenditures from both government and private sources.
Missouri	Data reported includes all revenues and expenditures from both government and private sources.
Montana	†
Nebraska	†
Nevada	Data reported includes all revenues and expenditures from both government and private sources.
New Hampshire	†
New Jersey	Data reported includes all revenues and expenditures from both government and private sources.
New Mexico	Data reported includes all revenues and expenditures from both government and private sources.
New York	†
North Carolina	Data reported includes all revenues and expenditures from both government and private sources.
North Dakota	†
Ohio	Data reported includes all revenues and expenditures from both government and private sources.
Oklahoma	Data reported includes all revenues and expenditures from both government and private sources.
Oregon	Data reported includes all revenues and expenditures from both government and private sources.
Pennsylvania	Data reported includes all revenues and expenditures from both government and private sources.
Rhode Island	Data reported includes all revenues and expenditures from both government and private sources.
South Carolina	Data reported includes all revenues and expenditures from both government and private sources.

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-8. Fiscal Data Plan responses to question 8.c, by state or jurisdiction: Fiscal Year 2016 - Continued

<u>Q.8.c</u>	
Please indicate below whether the finance data you receive and report for charter schools contains data on all revenues and expenditures for charter schools, or only revenue and expenditures from government sources.	
State or jurisdiction	
South Dakota	†
Tennessee	Data reported includes revenues and expenditures only from government services.
Texas	Data reported includes all revenues and expenditures from both government and private sources.
Utah	Data reported includes all revenues and expenditures from both government and private sources.
Vermont	†
Virginia	Data reported includes revenues and expenditures only from government services.
Washington	Data reported includes revenues and expenditures only from government services.
West Virginia	†
Wisconsin	Data reported includes revenues and expenditures only from government services.
Wyoming	Data reported includes all revenues and expenditures from both government and private sources.
<b>Other jurisdictions</b>	
American Samoa	†
Guam	Data reported includes revenues and expenditures only from government services.
Commonwealth of the Northern Mariana Islands	†
Puerto Rico	†
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 2016, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 9 through 11, by state or jurisdiction: Fiscal Year 2016

	<u>Q.9</u>	<u>Q.10</u>	<u>Q.10.a</u>	<u>Q.11</u>
	When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance?	Is the ADA your state reported on NPEFS calculated based on state statute definition?	If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?	Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
<u>State or jurisdiction</u>	If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?			
Alabama	No	No	†	No
Alaska	No	No	†	Yes
Arizona	No	Yes	No	No
Arkansas	No	No	†	No
California	No	Yes	Yes	No
Colorado	No	No	†	No
Connecticut	Yes, on a program by program basis, count the number of PK-12 pupils in the program, and multiple that by the number of days provided during the summer and then multiply that by the number of instructional minutes per day and then divided that by the number 180 and then divided that by the number 300 to come up with a full-time-equivalent (FTE) Summer School value. School districts may have multiple programs offered during the summer. If a particular program provides instructional minutes during the day above 300 minutes, the district can only report for that program 300 minutes in the calculation. The full-time-equivalent (FTE) Summer School values are summed statewide and factored into the ADA calculation.	No	†	Yes
Delaware	No	No	†	No
District Of Columbia	No	No	†	†
Florida	Number of summer days multiplied by the percentage of summer days present	Yes	Yes	No
Georgia	No	No	†	No
Hawaii	No	No	†	No
Idaho	No	Yes	Yes	No
Illinois	No	†	Yes	No
Indiana	No	No	†	No
Iowa	Total student days in attendance for summer school are added to total days in the regular school year prior to dividing by the average number of regular school days per the instructions.	No	†	No
Kansas	Total hours of summer school instruction divided by 1,116 hours to get student FTE (full time equivalency).	No	†	No
Kentucky	Yes	No	†	No
Louisiana	No	No	†	No
Maine	No	Yes	Yes	No
Maryland	No	Yes	Yes	No
Massachusetts	Headcount times 20 percent	Yes	†	No

See notes at end of table.



## Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 9 through 11, by state or jurisdiction: Fiscal Year 2016 - Continued

	<u>Q.9</u>	<u>Q.10</u>	<u>Q.10.a</u>	<u>Q.11</u>
State or jurisdiction	When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance?  If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?	Is the ADA your state reported on NPEFS calculated based on state statute definition?	If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?	Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
Michigan	No	Yes	Yes	No
Minnesota	No	Yes	Yes	No
Mississippi	No	Yes	Yes	No
Missouri	The summer school ADA is calculated according to state statute.	Yes	Yes	No
Montana	No	Yes	†	No
Nebraska	Summer school attendance is calculated with our statewide average because not all our districts offer it.	Yes	Yes	No
Nevada	No	No	†	No
New Hampshire	No	Yes	No	No
New Jersey	No	Yes	Yes	No
New Mexico	No	Yes	Yes	No
New York	No	Yes	Yes	No
North Carolina	No	Yes	No	No
North Dakota	Student membership and attendance hours are collected for each summer school course provided. Attendance hours are translated to average daily membership (ADA) using the following formula: -Attendance hours / (the number of instruction hours required for credit) x .25 = ADA -The number of instruction hours for one credit is 50 hours for science or vocational courses is 20 hours for all others.	No	†	No
Ohio	No	No	†	No
Oklahoma	No	Yes	No	No
Oregon	No	Yes	No	No
Pennsylvania	No	No	†	No
Rhode Island	No	No	†	No
South Carolina	No	Yes	Yes	No
South Dakota	No	No	†	No
Tennessee	No	Yes	Yes	No
Texas	No	Yes	Yes	No
Utah	No	No	†	Yes
Vermont	No	No	†	No

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-9. Fiscal Data Plan responses to questions 9 through 11, by state or jurisdiction: Fiscal Year 2016 - Continued

	<u>Q.9</u>	<u>Q.10</u>	<u>Q.10.a</u>	<u>Q.11</u>
	When calculating Average Daily Attendance on the NPEFS survey, do you include summer school attendance?	Is the ADA your state reported on NPEFS calculated based on state statute definition?	If yes, are you submitting your state statutory citation (documenting how ADA is defined) with your NPEFS submission?	Is the ADA your state reported on NPEFS calculated using a multiplier to convert Average Daily Membership to ADA?
State or jurisdiction	If yes, what weight or adjustment do you use on summer school attendance when adding it into the state ADA?			
Virginia	Each school division's summer attendance is weighted by (summer days in session/regular school days in session).	No	†	No
Washington	No	Yes	Yes	No
West Virginia	No	Yes	Yes	No
Wisconsin	Yes. We use a weighted average to get summer school ADA on the same basis as regular school year.	No	†	Yes
Wyoming	No	No	†	No
<b>Other jurisdictions</b>				
American Samoa	No	No	†	No
Guam	No	No	†	No
Commonwealth of the Northern Mariana Islands	No	No	†	No
Puerto Rico	No	No	†	No
Virgin Islands	No	No	†	No

— Not 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 2016, provisional Version Yesa.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-10. Fiscal Data Plan responses to questions 12 through 12.a, by state or jurisdiction: Fiscal Year 2016

State or jurisdiction	<u>Q.12</u> Does your state currently maintain school-level finance data?	<u>Q.12.a</u> If you make school-level financial data available on your website please provide the url
Alabama	Yes, for all public schools in the state (including charter schools).	—
Alaska	No, state does not maintain school level finance data.	†
Arizona	No, state does not maintain school level finance data.	†
Arkansas	Yes, for all public schools in the state (including charter schools).	—
California	No, state does not maintain school level finance data.	†
Colorado	Yes, however the state only has the data for some schools.	school level data is optional reporting by district and is not a required reporting element. the Financial Transparency website is: <a href="https://coloradok12financialtransparency.com/">https://coloradok12financialtransparency.com/</a>
Connecticut	Yes, however the state only has the data for some schools.	—
Delaware	Yes, for all public schools in the state (including charter schools).	<a href="http://www.doe.k12.de.us/domain/167">http://www.doe.k12.de.us/domain/167</a>
District Of Columbia	No, state does not maintain school level finance data.	†
Florida	Yes, for all public schools in the state (including charter schools).	<a href="http://public2.fldoe.org/TransparencyReports/CostReportSelectionPage.aspx">http://public2.fldoe.org/TransparencyReports/CostReportSelectionPage.aspx</a>
Georgia	Yes, for all public schools in the state (including charter schools).	—
Hawaii	Yes, for all public schools in the state except charter schools.	—
Idaho	No, state does not maintain school level finance data.	†
Illinois	No, state does not maintain school level finance data.	†
Indiana	No, state does not maintain school level finance data.	†
Iowa	No, state does not maintain school level finance data.	†
Kansas	No, state does not maintain school level finance data.	†
Kentucky	No, state does not maintain school level finance data.	†
Louisiana	Yes, for all public schools in the state (including charter schools).	Louisiana calculates school-level financial data based on data provided by all public LEAs. The school-level financial data includes actual salary data and pro-rations for other expenditures based on salary data and/or student counts. <a href="http://www.louisianabelieves.com/data/310/">http://www.louisianabelieves.com/data/310/</a>
Maine	Yes, for all public schools in the state (including charter schools).	—
Maryland	No, state does not maintain school level finance data.	—
Massachusetts	Yes, for all public schools in the state (including charter schools).	<a href="http://www.doe.mass.edu/charter/finance/revexp/">http://www.doe.mass.edu/charter/finance/revexp/</a>
Michigan	Yes, for all public schools in the state (including charter schools).	<a href="https://www.mischooldata.org/DistrictSchoolProfiles/FinancialInformation/FinancialSummary.aspx">https://www.mischooldata.org/DistrictSchoolProfiles/FinancialInformation/FinancialSummary.aspx</a>
Minnesota	Yes, for all public schools in the state (including charter schools).	—
Mississippi	Yes, for all public schools in the state (including charter schools).	†
Missouri	No, state does not maintain school level finance data.	†
Montana	No, state does not maintain school level finance data.	†

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-10. Fiscal Data Plan responses to questions 12 through 12.a, by state or jurisdiction: Fiscal Year 2016 - Continued

State or jurisdiction	<u>Q.12</u> Does your state currently maintain school-level finance data?	<u>Q.12.a</u> If you make school-level financial data available on your website please provide the url
Nebraska	No, state does not maintain school level finance data.	†
Nevada	No, state does not maintain school level finance data.	†
New Hampshire	No, state does not maintain school level finance data.	†
New Jersey	Yes, however the state only has the data for some schools.	—
New Mexico	No, state does not maintain school level finance data.	†
New York	No, state does not maintain school level finance data.	†
North Carolina	Yes, for all public schools in the state (including charter schools).	NC DPI does not compile or analyze or publish school level data. LEA level available at <a href="http://apps.schools.nc.gov/pls/apex/f?p=1:1:0">http://apps.schools.nc.gov/pls/apex/f?p=1:1:0</a>
North Dakota	No, state does not maintain school level finance data.	†
Ohio	Yes, for all public schools in the state (including charter schools).	—
Oklahoma	Yes, for all public schools in the state (including charter schools).	<a href="https://sdeweb01.sde.ok.gov/OCAS_Reporting/">https://sdeweb01.sde.ok.gov/OCAS_Reporting/</a>
Oregon	No, state does not maintain school level finance data.	†
Pennsylvania	No, state does not maintain school level finance data.	†
Rhode Island	Yes, for all public schools in the state (including charter schools).	<a href="http://www.ride.ri.gov">www.ride.ri.gov</a>
South Carolina	Yes, for all public schools in the state (including charter schools).	<a href="http://www.ed.sc.gov">www.ed.sc.gov</a>
South Dakota	No, state does not maintain school level finance data.	†
Tennessee	No, state does not maintain school level finance data.	†
Texas	No, state does not maintain school level finance data.	†
Utah	No, state does not maintain school level finance data.	†
Vermont	No, state does not maintain school level finance data.	†
Virginia	No, state does not maintain school level finance data.	†
Washington	No, state does not maintain school level finance data.	†
West Virginia	Yes, however the state only has the data for some schools.	—
Wisconsin	No, state does not maintain school level finance data.	†
Wyoming	Yes, for all public schools in the state (including charter schools).	—
<b>Other jurisdictions</b>		
American Samoa	No, state does not maintain school level finance data.	†
Guam	Yes, for all public schools in the state except charter schools.	<a href="http://www.gdoe.net">www.gdoe.net</a>
Commonwealth of the Northern Mariana Islands	Yes, for all public schools in the state except charter schools.	—
Puerto Rico	No, state does not maintain school level finance data.	†
Virgin Islands	Yes, for all public schools in the state except charter schools.	—

— 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 2016, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 12.b through 12.c, by state or jurisdiction: Fiscal Year 2016

State or jurisdiction	Q.12.b If your state currently tracks expenditures at the school-level, please indicate the types of expenditures collected.		Q.12.c If your state currently tracks personnel expenditures at the school-level, please indicate the types of expenditures collected:				
	Personnel expenditures	Nonpersonnel expenditures	Instructional staff	Instructional aides	Teachers salaries	Support staff	Other school-level personnel
Alabama	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Alaska	†	†	†	†	†	†	†
Arizona	†	†	†	†	†	†	†
Arkansas	Yes	Yes	Yes	Yes	Yes	†	Yes
California	†	†	†	†	†	†	†
Colorado	†	†	†	†	†	†	†
Connecticut	Yes	Yes	Yes	†	†	Yes	Yes
Delaware	Yes	Yes	Yes	Yes	Yes	Yes	Yes
District Of Columbia	†	†	†	†	†	†	†
Florida	Yes	Yes	Yes	†	†	†	†
Georgia	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Idaho	†	†	†	†	†	†	†
Illinois	†	†	†	†	†	†	†
Indiana	†	†	†	†	†	†	†
Iowa	†	†	†	†	†	†	†
Kansas	†	†	†	†	†	†	†
Kentucky	†	†	†	†	†	†	†
Louisiana	Yes	†	Yes	Yes	Yes	Yes	Yes
Maine	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Maryland	†	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Michigan	Yes	Yes	Yes	Yes	Yes	†	Yes
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes	Yes	†
Missouri	†	†	†	†	†	†	†
Montana	†	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†	†
Nevada	†	†	†	†	†	†	†
New Hampshire	†	†	†	†	†	†	†
New Jersey	Yes	Yes	Yes	Yes	Yes	Yes	Yes
New Mexico	†	†	†	†	†	†	†
New York	†	†	†	†	†	†	†
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes
North Dakota	†	†	†	†	†	†	†

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-11. Fiscal Data Plan responses to questions 12.b through 12.c, by state or jurisdiction: Fiscal Year 2016 - Continued

State or jurisdiction	Q.12.b If your state currently tracks expenditures at the school-level, please indicate the types of expenditures collected.		Q.12.c If your state currently tracks personnel expenditures at the school-level, please indicate the types of expenditures collected:				
	Personnel expenditures	Nonpersonnel expenditures	Instructional staff	Instructional aides	Teachers salaries	Support staff	Other school-level personnel
Ohio	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oregon	†	†	†	†	†	†	†
Pennsylvania	†	†	†	†	†	†	†
Rhode Island	Yes	Yes	Yes	Yes	Yes	Yes	Yes
South Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes
South Dakota	†	†	†	†	†	†	†
Tennessee	†	†	†	†	†	†	†
Texas	†	†	†	†	†	†	†
Utah	†	†	†	†	†	†	†
Vermont	†	†	†	†	†	†	†
Virginia	†	†	†	†	†	†	†
Washington	†	†	†	†	†	†	†
West Virginia	Yes	†	Yes	Yes	Yes	Yes	Yes
Wisconsin	†	†	†	†	†	†	†
Wyoming	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Other jurisdictions							
American Samoa	†	†	†	†	†	†	†
Guam	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Commonwealth of the Northern Mariana Islands	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Puerto Rico	Yes	†	Yes	Yes	Yes	Yes	Yes
Virgin Islands	Yes	Yes	Yes	Yes	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 2016, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-12. Fiscal Data Plan responses to questions 12.d through 12.e by state or jurisdiction: Fiscal Year 2016

State or jurisdiction	Q.12.d							Q.12.e	
	If your state currently tracks nonpersonnel expenditures at the school-level, please indicate the types of expenditures collected.							If your state currently tracks personnel or nonpersonnel expenditures at the school level, has your state's uniform chart of accounts been adjusted to include school-level codes?	
	Technology related supplies and purchased services	Non-technology related supplies and purchased services	Technology related equipment	Technology software	Textbooks and periodicals	Instructional staff support	Improvement of instruction, such as professional development	Library and media services	
Alabama	†	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Alaska	†	†	†	†	†	†	†	†	†
Arizona	†	†	†	†	†	†	†	†	†
Arkansas	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes	Yes
California	†	†	†	†	†	†	†	†	†
Colorado	†	†	†	†	†	†	†	†	†
Connecticut	†	†	†	†	†	†	†	†	†
Delaware	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
District Of Columbia	†	†	†	†	†	†	†	†	†
Florida	†	†	†	†	†	Yes	Yes	Yes	Yes
Georgia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Hawaii	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Idaho	†	†	†	†	†	†	†	†	†
Illinois	†	†	†	†	†	†	†	†	†
Indiana	†	†	†	†	†	†	†	†	†
Iowa	†	†	†	†	†	†	†	†	†
Kansas	†	†	†	†	†	†	†	†	†
Kentucky	†	†	†	†	†	†	†	†	†
Louisiana	†	†	†	†	†	†	†	†	No
Maine	†	†	†	†	†	†	†	†	Yes
Maryland	†	†	†	†	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Michigan	†	†	†	†	Yes	†	†	†	Yes
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Missouri	†	†	†	†	†	†	†	†	†
Montana	†	†	†	†	†	†	†	†	†
Nebraska	†	†	†	†	†	†	†	†	†
Nevada	†	†	†	†	†	†	†	†	†
New Hampshire	†	†	†	†	†	†	†	†	†
New Jersey	†	†	†	†	Yes	Yes	Yes	Yes	No
New Mexico	†	†	†	†	†	†	†	†	†
New York	†	†	†	†	†	†	†	†	†
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
North Dakota	†	†	†	†	†	†	†	†	†

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-12. Fiscal Data Plan responses to questions 12.d through 12.e by state or jurisdiction: Fiscal Year 2016 - Continued

State or jurisdiction	Q.12.d							Q.12.e	
	If your state currently tracks nonpersonnel expenditures at the school-level, please indicate the types of expenditures collected.								
	Technology related supplies and purchased services	Non-technology related supplies and purchased services	Technology related equipment	Technology software	Textbooks and periodicals	Instructional staff support	Improvement of instruction, such as professional development	Library and media services	If your state currently tracks personnel or nonpersonnel expenditures at the school level, has your state's uniform chart of accounts been adjusted to include school-level codes?
Ohio	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oregon	†	†	†	†	†	†	†	†	†
Pennsylvania	†	†	†	†	†	†	†	†	†
Rhode Island	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
South Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
South Dakota	†	†	†	†	†	†	†	†	†
Tennessee	†	†	†	†	†	†	†	†	†
Texas	†	†	†	†	†	†	†	†	†
Utah	†	†	†	†	†	†	†	†	†
Vermont	†	†	†	†	†	†	†	†	†
Virginia	†	†	†	†	†	†	†	†	†
Washington	†	†	†	†	†	†	†	†	†
West Virginia	†	†	†	†	†	†	†	†	Yes
Wisconsin	†	†	†	†	†	†	†	†	†
Wyoming	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Other jurisdictions									
American Samoa	†	†	†	†	†	†	†	†	†
Guam	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Commonwealth of the Northern Mariana Islands	Yes	Yes	Yes	Yes	Yes	Yes	Yes	†	Yes
Puerto Rico	†	†	†	†	†	†	†	†	†
Virgin Islands	†	†	†	Yes	†	Yes	†	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 2016, provisional Version 1a.



## Appendix F - Fiscal Data Plan Responses

Exhibit F-13. Fiscal Data Plan responses to questions 13 through 13.b, by state or jurisdiction: Fiscal Year 2016

State or jurisdiction	Q.13	Q.13.a			Q.13.b	
	Does your state have virtual schools?	If yes, are finance data for these virtual schools included in your state's NPEFS and F-33 data submissions?			What type of district are the finance data for expenditures of virtual schools reported as?	
		Included in FY 2016 NPEFS	Included in FY 2016 F-33	Not included in FY 2016 NPEFS of F-33	Regular school district	Separate education agency
Alabama	Yes	Yes	Yes	†	Yes	†
Alaska	Yes	Yes	Yes	†	Yes	†
Arizona	Yes	Yes	Yes	†	Yes	†
Arkansas	Yes	Yes	Yes	†	Yes	†
California	Yes	Yes	†	†	Yes	†
Colorado	No	†	†	†	†	†
Connecticut	No	†	†	†	†	†
Delaware	No	†	†	†	†	†
District Of Columbia	No	†	†	†	†	†
Florida	Yes	Yes	Yes	†	Yes	†
Georgia	Yes	Yes	Yes	†	Yes	Yes
Hawaii	No	†	†	†	†	†
Idaho	Yes	Yes	Yes	†	Yes	†
Illinois	Yes	Yes	Yes	†	Yes	†
Indiana	Yes	Yes	Yes	†	Yes	†
Iowa	Yes	Yes	Yes	†	Yes	†
Kansas	Yes	Yes	Yes	†	Yes	†
Kentucky	Yes	Yes	Yes	†	Yes	†
Louisiana	Yes	Yes	Yes	†	Yes	†
Maine	Yes	Yes	Yes	†	Yes	†
Maryland	No	†	†	†	†	†
Massachusetts	Yes	Yes	Yes	†	Yes	†
Michigan	Yes	Yes	Yes	†	Yes	†
Minnesota	Yes	Yes	Yes	†	Yes	†
Mississippi	No	†	†	†	†	†
Missouri	No	†	†	†	†	†
Montana	Yes	Yes	Yes	†	†	†
Nebraska	No	†	†	†	†	†
Nevada	Yes	Yes	Yes	†	Yes	Yes
New Hampshire	Yes	†	†	Yes	†	Yes
New Jersey	No	†	†	†	†	†
New Mexico	Yes	Yes	Yes	†	Yes	†
New York	No	†	†	†	†	†
North Carolina	Yes	†	†	Yes	†	Yes
North Dakota	No	†	†	†	†	†
Ohio	Yes	Yes	Yes	†	Yes	†
Oklahoma	Yes	Yes	Yes	†	Yes	†
Oregon	Yes	Yes	Yes	†	Yes	†
Pennsylvania	Yes	Yes	Yes	†	†	Yes
Rhode Island	No	†	†	†	†	†
South Carolina	Yes	Yes	Yes	†	Yes	†
South Dakota	Yes	Yes	Yes	†	Yes	†

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-13. Fiscal Data Plan responses to questions 13 through 13.b, by state or jurisdiction: Fiscal Year 2016 - Continued

State or jurisdiction	Q.13	Q.13.a			Q.13.b	
	Does your state have virtual schools?	If yes, are finance data for these virtual schools included in your state's NPEFS and F-33 data submissions?			What type of district are the finance data for expenditures of virtual schools reported as?	
		Included in FY 2016 NPEFS	Included in FY 2016 F-33	Not included in FY 2016 NPEFS of F-33	Regular school district	Separate education agency
Tennessee	Yes	Yes	Yes	†	Yes	†
Texas	Yes	Yes	Yes	†	Yes	†
Utah	Yes	Yes	Yes	†	†	Yes
Vermont	No	†	†	†	†	†
Virginia	Yes	Yes	Yes	†	Yes	†
Washington	Yes	Yes	Yes	†	Yes	†
West Virginia	Yes	Yes	†	†	†	Yes
Wisconsin	Yes	Yes	Yes	†	Yes	†
Wyoming	No	†	†	†	†	†
<b>Other jurisdictions</b>						
American Samoa	No	†	†	†	†	†
Guam	No	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	No	†	†	†	†	†
Puerto Rico	No	†	†	†	†	†
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 2016, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-14. Fiscal Data Plan responses to questions 14 through 14.a, by state or jurisdiction: Fiscal Year 2016

State or jurisdiction	<u>Q.14</u>	<u>Q.14.a</u>		
	Does your state report revenues from private sources?	If your state currently tracks revenues from private sources, please indicate where these data are reported on NPEFS.		
		Transportation fees from Individuals (R1G)	Other Revenue from Local Sources (R1L)	Other Sources of Revenues (R5)
Alabama	No	†	†	†
Alaska	Yes	†	Yes	†
Arizona	Yes	Yes	Yes	†
Arkansas	Yes	Yes	Yes	†
California	Yes	Yes	Yes	†
Colorado	Yes	Yes	†	†
Connecticut	Yes	Yes	Yes	†
Delaware	Yes	†	Yes	†
District Of Columbia	Yes	†	Yes	†
Florida	Yes	Yes	Yes	†
Georgia	Yes	Yes	Yes	Yes
Hawaii	Yes	Yes	Yes	†
Idaho	Yes	†	Yes	†
Illinois	Yes	Yes	Yes	Yes
Indiana	Yes	†	Yes	†
Iowa	Yes	Yes	Yes	†
Kansas	Yes	†	Yes	†
Kentucky	Yes	Yes	Yes	Yes
Louisiana	Yes	Yes	Yes	†
Maine	Yes	Yes	Yes	†
Maryland	Yes	Yes	†	Yes
Massachusetts	Yes	Yes	Yes	†
Michigan	Yes	Yes	Yes	Yes
Minnesota	Yes	†	Yes	†
Mississippi	Yes	†	Yes	†
Missouri	Yes	Yes	Yes	†
Montana	Yes	†	Yes	†
Nebraska	Yes	Yes	Yes	Yes
Nevada	Yes	Yes	Yes	Yes
New Hampshire	Yes	†	Yes	†
New Jersey	Yes	Yes	Yes	†
New Mexico	Yes	Yes	Yes	Yes
New York	Yes	†	†	Yes
North Carolina	Yes	†	Yes	Yes
North Dakota	Yes	Yes	†	†
Ohio	Yes	†	Yes	†
Oklahoma	Yes	Yes	Yes	Yes
Oregon	Yes	Yes	Yes	Yes
Pennsylvania	Yes	†	Yes	†
Rhode Island	Yes	†	Yes	†

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-14. Fiscal Data Plan responses to questions 14 through 14.a, by state or jurisdiction: Fiscal Year 2016 - Continued

State or jurisdiction	Q.14	Q.14.a		
	Does your state report revenues from private sources?	If your state currently tracks revenues from private sources, please indicate where these data are reported on NPEFS.		
		Transportation fees from Individuals (R1G)	Other Revenue from Local Sources (R1L)	Other Sources of Revenues (R5)
South Carolina	Yes	Yes	†	Yes
South Dakota	Yes	†	†	†
Tennessee	No	†	†	†
Texas	Yes	†	Yes	†
Utah	Yes	Yes	Yes	†
Vermont	Yes	Yes	Yes	Yes
Virginia	Yes	Yes	Yes	Yes
Washington	No	†	†	†
West Virginia	Yes	Yes	Yes	†
Wisconsin	Yes	†	Yes	†
Wyoming	Yes	†	Yes	†
<b>Other jurisdictions</b>				
American Samoa	No	†	†	†
Guam	No	†	†	†
Commonwealth of the Northern Mariana Islands	Yes	†	Yes	†
Puerto Rico	No	†	†	†
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 2016, provisional Version 1a.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-15. Fiscal Data Plan responses to question 14.b, by state or jurisdiction: Fiscal Year 2016

State or jurisdiction	Q.14.b Please indicate which donors are excluded from your revenue reporting:				
	Private Foundations	Non-profit Organizations	PTA/PTO Organizations	Campus Booster Clubs	Private Individuals
Alabama	†	†	†	†	†
Alaska	†	†	†	†	†
Arizona	†	†	†	†	†
Arkansas	†	†	†	†	†
California	†	†	†	†	†
Colorado	†	†	†	†	†
Connecticut	†	†	†	†	†
Delaware	†	†	†	†	†
District Of Columbia	†	†	†	†	†
Florida	†	†	†	†	†
Georgia	Yes	Yes	Yes	Yes	†
Hawaii	†	†	†	†	†
Idaho	†	†	†	†	†
Illinois	†	†	†	†	†
Indiana	†	†	†	†	†
Iowa	†	†	†	†	†
Kansas	†	†	†	†	†
Kentucky	†	†	†	†	†
Louisiana	†	†	†	†	†
Maine	†	†	Yes	Yes	†
Maryland	Yes	Yes	Yes	Yes	†
Massachusetts	†	†	†	†	†
Michigan	†	†	†	†	†
Minnesota	†	†	†	†	†
Mississippi	Yes	Yes	Yes	Yes	Yes
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	Yes	Yes	†
New Jersey	†	†	†	†	†
New Mexico	†	†	†	†	†
New York	†	†	†	†	†
North Carolina	†	†	Yes	Yes	†
North Dakota	†	†	†	†	†
Ohio	Yes	†	†	†	Yes
Oklahoma	†	†	†	†	†
Oregon	†	†	†	†	†
Pennsylvania	†	†	†	†	†
Rhode Island	†	†	Yes	Yes	†
South Carolina	†	†	†	†	†

See notes at end of table.

## Appendix F - Fiscal Data Plan Responses

Exhibit F-15. Fiscal Data Plan responses to question 14.b, by state or jurisdiction: Fiscal Year 2016 - Continued

<u>Q.14.b</u>					
Please indicate which donors are excluded from your revenue reporting:					
State or jurisdiction	Private Foundations	Non-profit Organizations	PTA/PTO Organizations	Campus Booster Clubs	Private Individuals
South Dakota	†	†	†	†	†
Tennessee	†	†	†	†	†
Texas	†	†	†	†	†
Utah	Yes	†	Yes	Yes	†
Vermont	†	†	†	†	†
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	†	†	†	†	†
Wisconsin	†	†	†	†	†
Wyoming	†	†	†	†	†
<b>Other jurisdictions</b>					
American Samoa	†	†	†	†	†
Guam	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	Yes	Yes	Yes	Yes	†
Puerto Rico	†	†	†	†	†
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 2016, provisional Version 1a.

## Appendix G—Value Distribution and Field Frequencies

## Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage distribution of imputation flag values, by imputation flag: Fiscal year 2016

Variable	Description	Number					Percent			
		Total	Flags				Flags			
			R	A	I	T	R	A	I	T
IR1A	LOCAL REV PROPERTY TAX	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1B	LOCAL REV NON PROPERTY TAX	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1C	LOCAL REV LOC GOVT PROPERTY TAX	56	54	2	0	0	96.4	3.6	0.0	0.0
IR1D	LOCAL REV LOC GOVT NON PROPERTY TAX	56	54	2	0	0	96.4	3.6	0.0	0.0
IR1E	LOCAL REV INDIVIDUALS TUITION	56	55	1	0	0	98.2	1.8	0.0	0.0
IR1F	LOCAL REV TUITION FROM LEAS	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1G	LOCAL REV TRANSPORT FEES INDIVIDUALS	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1H	LOCAL REV TRANSPORT FEES LEAS	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1I	LOCAL REV EARNINGS ON INVESTMENT	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1J	LOCAL REV FOOD SERVICE	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1K	LOCAL REV STUDENT ACTIVITIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1L	LOCAL REV OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1M	LOCAL REV TEXTBOOK	56	56	0	0	0	100.0	0.0	0.0	0.0
IR1N	LOCAL REV SUMMER SCHOOL	56	55	1	0	0	98.2	1.8	0.0	0.0
ISTR1	LOCAL REV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IR2	INTERMEDIATE REVENUE	56	56	0	0	0	100.0	0.0	0.0	0.0
IR3	STATE REVENUE	56	56	0	0	0	100.0	0.0	0.0	0.0
IR4A	FED REV DIRECT GRANTS	56	55	1	0	0	98.2	1.8	0.0	0.0
IR4B	FED REV THRU STATE	56	56	0	0	0	100.0	0.0	0.0	0.0
IR4C	FED REV THRU INTERMEDIATE AGENCIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IR4D	FED REV OTHER SOURCES	56	55	1	0	0	98.2	1.8	0.0	0.0
ISTR4	FED REV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IR5	REV FROM OTHER SOURCES	56	55	0	1	0	98.2	0.0	1.8	0.0
ITR	TOTAL REVENUE FROM ALL SOURCES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE11	FLAG INSTR EXP SALARIES	56	42	14	0	0	75.0	25.0	0.0	0.0
IE12	FLAG INSTR EXP EMP BENEFITS	56	42	14	0	0	75.0	25.0	0.0	0.0
IE13	FLAG INSTR EXP PURCHASED SERVICES	56	41	15	0	0	73.2	26.8	0.0	0.0
IE14	FLAG INSTR EXP TUITION	56	55	1	0	0	98.2	1.8	0.0	0.0
IE15	FLAG INSTR EXP TUITION TO OTHER LEAS	56	55	1	0	0	98.2	1.8	0.0	0.0
IE16	FLAG INSTR EXP SUPPLIES	56	42	14	0	0	75.0	25.0	0.0	0.0
IE17	FLAG INSTR EXP PROPERTY	56	54	2	0	0	96.4	3.6	0.0	0.0
IE18	FLAG INSTR EXP OTHER	56	41	15	0	0	73.2	26.8	0.0	0.0
ISTE1	FLAG INSTR EXP SUBTOTAL	56	41	0	0	15	73.2	0.0	0.0	26.8
IE11A	FLAG INSTR EXP REGULAR PROGRAM SALARIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IE11B	FLAG INSTR EXP SPECIAL EDUCATION SALARIES	56	55	1	0	0	98.2	1.8	0.0	0.0
IE11C	FLAG INSTR EXP VOCATIONAL SALARIES	56	52	4	0	0	92.9	7.1	0.0	0.0
IE11D	FLAG INSTR EXP OTHER PROGRAMS SALARIES	56	53	3	0	0	94.6	5.4	0.0	0.0
IE2	FLAG INSTR EXP TEXTBOOKS	56	45	11	0	0	80.4	19.6	0.0	0.0
IE212	FLAG SUP EXP SALARY STUDENTS	56	43	13	0	0	76.8	23.2	0.0	0.0
IE213	FLAG SUP EXP SALARY INSTR STAFF	56	43	13	0	0	76.8	23.2	0.0	0.0
IE214	FLAG SUP EXP SALARY GEN ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE215	FLAG SUP EXP SALARY SCHOOL ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE216	FLAG SUP EXP SALARY OPER & MAINTENANCE	56	43	13	0	0	76.8	23.2	0.0	0.0
IE217	FLAG SUP EXP SALARY STUDENT TRANSP	56	43	13	0	0	76.8	23.2	0.0	0.0
IE218	FLAG SUP EXP SALARY OTHER SERVICES	56	43	13	0	0	76.8	23.2	0.0	0.0
ITE21	FLAG SUP EXP SALARY SUBTOTAL	56	43	0	0	13	76.8	0.0	0.0	23.2
IE222	FLAG SUP EXP EMP BENEFITS STUDENTS	56	42	14	0	0	75.0	25.0	0.0	0.0
IE223	FLAG SUP EXP EMP BENEFITS INSTR STAFF	56	42	14	0	0	75.0	25.0	0.0	0.0
IE224	FLAG SUP EXP EMP BENEFITS GEN ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE225	FLAG SUP EXP EMP BENEFITS SCHOOL ADMIN	56	42	14	0	0	75.0	25.0	0.0	0.0
IE226	FLAG SUP EXP EMP BENEFITS OPER & MAINTENANC	56	42	14	0	0	75.0	25.0	0.0	0.0
IE227	FLAG SUP EXP EMP BENEFITS STUDENT TRANSP	56	42	14	0	0	75.0	25.0	0.0	0.0
IE228	FLAG SUP EXP EMP BENEFITS OTHER SERV	56	42	14	0	0	75.0	25.0	0.0	0.0

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 2016 - Continued

Variable	Description	Number					Percent			
		Total	Flags				Flags			
			R	A	I	T	R	A	I	T
ITE22	FLAG SUP EXP EMP BENEFITS SUBTOTAL	56	42	0	0	14	75.0	0.0	0.0	25.0
IE232	FLAG SUP EXP PURCH SERV STUDENTS	56	43	13	0	0	76.8	23.2	0.0	0.0
IE233	FLAG SUP EXP PURCH SERV INSTR STAFF	56	43	13	0	0	76.8	23.2	0.0	0.0
IE234	FLAG SUP EXP PURCH SERV GEN ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE235	FLAG SUP EXP PURCH SERV SCHOOL ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE236	FLAG SUP EXP PURCH SERV OPER & MAINTENANCE	56	43	13	0	0	76.8	23.2	0.0	0.0
IE237	FLAG SUP EXP PURCH SERV STUDENT TRANSP	56	43	13	0	0	76.8	23.2	0.0	0.0
IE238	FLAG SUP EXP PURCH SERV OTHER SERV	56	43	13	0	0	76.8	23.2	0.0	0.0
ITE23	FLAG SUP EXP PURCH SERV SUBTOTAL	56	43	0	0	13	76.8	0.0	0.0	23.2
IE242	FLAG SUP EXP SUPPLIES STUDENTS	56	43	13	0	0	76.8	23.2	0.0	0.0
IE243	FLAG SUP EXP SUPPLIES INSTR STAFF	56	43	13	0	0	76.8	23.2	0.0	0.0
IE244	FLAG SUP EXP SUPPLIES GEN ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE245	FLAG SUP EXP SUPPLIES SCHOOL ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE246	FLAG SUP EXP SUPPLIES OPER & MAINTENANCE	56	43	13	0	0	76.8	23.2	0.0	0.0
IE247	FLAG SUP EXP SUPPLIES STUDENT TRANSP	56	43	13	0	0	76.8	23.2	0.0	0.0
IE248	FLAG SUP EXP SUPPLIES OTHER SERV	56	43	13	0	0	76.8	23.2	0.0	0.0
ITE24	FLAG SUP EXP SUPPLIES SUBTOTAL	56	43	0	0	13	76.8	0.0	0.0	23.2
IE252	FLAG SUP EXP PROPERTY STUDENTS	56	53	3	0	0	94.6	5.4	0.0	0.0
IE253	FLAG SUP EXP PROPERTY INSTR STAFF	56	53	3	0	0	94.6	5.4	0.0	0.0
IE254	FLAG SUP EXP PROPERTY GEN ADMIN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE255	FLAG SUP EXP PROPERTY SCHOOL ADMIN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE256	FLAG SUP EXP PROPERTY OPER & MAINTENANCE	56	53	3	0	0	94.6	5.4	0.0	0.0
IE257	FLAG SUP EXP PROPERTY STUDENT TRANSP	56	53	3	0	0	94.6	5.4	0.0	0.0
IE258	FLAG SUP EXP PROPERTY OTHER SERV	56	53	3	0	0	94.6	5.4	0.0	0.0
ITE25	FLAG SUP EXP PROPERTY SUBTOTAL	56	54	0	0	2	96.4	0.0	0.0	3.6
IE262	FLAG SUP EXP OTHER INSTR STUDENTS	56	43	13	0	0	76.8	23.2	0.0	0.0
IE263	FLAG SUP EXP OTHER INSTR STAFF	56	43	13	0	0	76.8	23.2	0.0	0.0
IE264	FLAG SUP EXP OTHER GEN ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE265	FLAG SUP EXP OTHER SCHOOL ADMIN	56	43	13	0	0	76.8	23.2	0.0	0.0
IE266	FLAG SUP EXP OTHER OPER & MAINTENANCE	56	43	13	0	0	76.8	23.2	0.0	0.0
IE267	FLAG SUP EXP OTHER STUDENT TRANSP	56	43	13	0	0	76.8	23.2	0.0	0.0
IE268	FLAG SUP EXP OTHER OTHER SERV	56	43	13	0	0	76.8	23.2	0.0	0.0
ITE26	FLAG SUP EXP OTHER SUBTOTAL	56	43	0	0	13	76.8	0.0	0.0	23.2
ISTE22	FLAG SUP EXP SUBTOTAL STUDENTS	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE23	FLAG SUP EXP SUBTOTAL INSTR STAFF	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE24	FLAG SUP EXP SUBTOTAL GEN ADMIN	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE25	FLAG SUP EXP SUBTOTAL SCHOOL ADMIN	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE26	FLAG SUP EXP SUBTOTAL OPER & MAINTENANCE	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE27	FLAG SUP EXP SUBTOTAL STUDENT TRANSP	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE28	FLAG SUP EXP SUBTOTAL OTHER SERVICES	56	42	0	0	14	75.0	0.0	0.0	25.0
ISTE2T	FLAG SUP EXP TOTAL SUPPORT SERVICES	56	42	0	0	14	75.0	0.0	0.0	25.0
IE3A11	FLAG NONINSTR SERV FOOD SERV SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A12	FLAG NONINSTR SERV FOOD SERV EMP BEN	56	53	3	0	0	94.6	5.4	0.0	0.0
IE3A13	FLAG NONINSTR SERV FOOD SERV PURCH	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A14	FLAG NONINSTR SERV FOOD SERV SUPPLIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A2	FLAG NONINSTR SERV FOOD SERV (PROPERTY)	56	54	2	0	0	96.4	3.6	0.0	0.0
IE3A16	FLAG NONINSTR SERV FOOD SERV OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3A1	FLAG NONINSTR SERV FOOD SERV SUBTOT	56	53	0	0	3	94.6	0.0	0.0	5.4
IE3B11	FLAG NONINSTR SERV ENTERPRISE SALARIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B12	FLAG NONINSTR SERV ENTERPRISE EMP BENEFITS	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B13	FLAG NON INSTR SERV ENTERPRISE PURCH SERV	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B14	FLAG NON INSTR SERV ENTERPRISE SUPPLIES	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B2	FLAG NON INSTR SERV ENTERPRISE (PROPERTY)	56	56	0	0	0	100.0	0.0	0.0	0.0

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 2016 - Continued

Variable	Description	Number					Percent			
		Total	Flags				Flags			
			R	A	I	T	R	A	I	T
IE3B16	FLAG NON INSTR SERV ENTERPRISE OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE3B1	FLAG NON INSTR SERV ENTERPRISE SUBTOT	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE3	FLAG NON INSTR SERV TOTAL	56	53	0	0	3	94.6	0.0	0.0	5.4
IE4A1	FLAG DIRECT PROG SUP TEXTBOOKS	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4A2	FLAG DIRECT PROG SUP TEXTBOOKS (PROPERTY)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4B1	FLAG DIRECT PROG SUP TRANSPORT	56	55	1	0	0	98.2	1.8	0.0	0.0
IE4B2	FLAG DIRECT PROG SUP TRANSPORT (PROPERTY)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4C1	FLAG DIRECT PROG SUP EMP BENEFITS	56	50	6	0	0	89.3	10.7	0.0	0.0
IE4C2	FLAG DIRECT PROG SUP EMP BEN (PROPERTY)	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4D	FLAG DIRECT PROG SUP PRIVATE SCHOOL STUDEN	56	56	0	0	0	100.0	0.0	0.0	0.0
IE4E1	FLAG DIRECT PROG SUP OTHER	56	42	14	0	0	75.0	25.0	0.0	0.0
IE4E2	FLAG DIRECT PROG SUP OTHER (PROPERTY)	56	54	2	0	0	96.4	3.6	0.0	0.0
ISTE4	FLAG DIRECT PROG SUP SUBTOTAL	56	42	0	0	14	75.0	0.0	0.0	25.0
ITE5	FLAG CURRENT EXPENDITURES	56	44	0	0	12	78.6	0.0	0.0	21.4
IE61	FLAG FACILITIES ACQUISITION NONPROPERTY	56	49	7	0	0	87.5	12.5	0.0	0.0
IE62	FLAG FACILITIES ACQUISITION PROP (LAND/BLDGS)	56	48	8	0	0	85.7	14.3	0.0	0.0
IE63	FLAG FACILITIES ACQUISITION EQUIPMENT	56	50	6	0	0	89.3	10.7	0.0	0.0
ISTE6	FLAG FACILITIES ACQUISITION TOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE7A1	FLAG OTHER USE DEBT SERVICE INTEREST	56	56	0	0	0	100.0	0.0	0.0	0.0
IE7A2	FLAG OTHER USE REDEMPTION	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE7	FLAG OTHER USE DEBT SERV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE81	FLAG COMM SERV NONPROPERTY	56	55	0	1	0	98.2	0.0	1.8	0.0
IE82	FLAG COMM SERV PROPERTY	56	55	0	1	0	98.2	0.0	1.8	0.0
IE9A	FLAG DIRECT COST PROG NONPUB SCHOOL	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9B	FLAG DIRECT COST PROG ADULT ED	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9C	FLAG DIRECT COST PROG COMM COLLEGE	56	56	0	0	0	100.0	0.0	0.0	0.0
IE9D	FLAG DIRECT COST PROG OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0
IE91	FLAG DIRECT COST PROG PROPERTY	56	56	0	0	0	100.0	0.0	0.0	0.0
ISTE9	FLAG DIRECT COST PROG SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0
ITE10	FLAG PROPERTY TOTAL	56	49	0	0	7	87.5	0.0	0.0	12.5
ITE11	FLAG TOTAL EXPENDITURES FOR EDUCATION	56	44	0	0	12	78.6	0.0	0.0	21.4
IX12C	FLAG EXCLUS FOR PL 100 297 TITLE I	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12D	FLAG EXCLUS FOR PL 100 297 TITLE I CO	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12E	FLAG EXCLUS FOR PL 100 297 TITLE V PART A	56	56	0	0	0	100.0	0.0	0.0	0.0
IX12F	FLAG EXCLUS FOR PL 100 297 TITLE V PART A CO	56	56	0	0	0	100.0	0.0	0.0	0.0
ITX12	FLAG TOTAL EXCLUS FOR PL 100 297	56	56	0	0	0	100.0	0.0	0.0	0.0
INCE13	FLAG NET CURRENT EXPENDITURES	56	44	0	0	12	78.6	0.0	0.0	21.4
IADA	FLAG ADA (STATE AND NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IA14A	FLAG ADA (STATE DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IA14B	FLAG ADA (NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0
IPPE15	FLAG PER PUPIL EXPENDITURES	56	55	0	0	1	98.2	0.0	0.0	1.8
IMEMBR15	FLAG TOTAL STUDENT	56	53	3	0	0	94.6	5.4	0.0	0.0
CE1	CURRENT EXPENDITURES FROM STATE AND LOCAL	56	56	0	0	0	100.0	0.0	0.0	0.0
CE2	CURRENT EXPENDITURES FROM FEDERAL	56	56	0	0	0	100.0	0.0	0.0	0.0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2016, Provisional Version 1a.

## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2016

Variable	Description	Number of states reported	Missing	Not applicable	Minimum	Maximum	Mean
R1A	LOCAL REV PROPERTY TAX	40	0	16	\$166,277	\$26,193,418,063	\$4,942,619,672
R1B	LOCAL REV NON PROPERTY TAX	30	0	26	361,750	2,367,422,293	435,570,842
R1C	LOCAL REV LOC GOVT PROPERTY TAX	22	0	34	168,400	13,807,122,447	2,240,568,726
R1D	LOCAL REV LOC GOVT NON PROPERTY TAX	24	0	32	30,000	3,464,577,670	435,524,291
R1E	LOCAL REV INDIVIDUALS TUITION	56	0	0	0	144,511,545	18,764,213
R1F	LOCAL REV TUITION FROM LEAS	56	0	0	0	2,700,081,439	153,110,332
R1G	LOCAL REV TRANSPORT FEES INDIVIDUALS	56	0	0	0	14,414,098	1,907,364
R1H	LOCAL REV TRANSPORT FEES LEAS	56	0	0	0	389,673,594	9,325,829
R1I	LOCAL REV EARNINGS ON INVESTMENT	56	0	0	0	279,981,790	22,021,362
R1J	LOCAL REV FOOD SERVICE	56	0	0	0	625,721,975	101,794,987
R1K	LOCAL REV STUDENT ACTIVITIES	56	0	0	0	688,726,506	77,550,551
R1L	LOCAL REV OTHER	56	0	0	0	3,601,971,453	335,672,240
R1M	LOCAL REV TEXTBOOK	56	0	0	0	103,124,240	3,879,040
R1N	LOCAL REV SUMMER SCHOOL	56	0	0	0	31,957,890	1,943,079
STR1	LOCAL REV SUBTOTAL	56	0	0	61,536	34,551,501,502	5,394,193,676
R2	INTERMEDIATE REVENUE	56	0	0	0	451,773,128	38,700,780
R3	STATE REVENUE	53	0	3	9,198,972	50,967,666,332	6,048,012,216
R4A	FED REV DIRECT GRANTS	56	0	0	0	490,117,500	67,803,539
R4B	FED REV THRU STATE	56	0	0	0	6,568,588,955	905,054,061
R4C	FED REV THRU INTERMEDIATE AGENCIES	56	0	0	0	109,248,209	11,036,380
R4D	FED REV OTHER SOURCES	56	0	0	0	274,376,317	36,147,738
STR4	FED REV SUBTOTAL	56	0	0	26,985,870	7,269,632,413	1,020,041,719
R5	REV FROM OTHER SOURCES	56	0	0	0	11,226,180,895	1,171,366,252
TR	TOTAL REVENUE FROM ALL SOURCES	56	0	0	70,850,804	85,779,627,222	12,176,947,736
E11	INSTR EXP SALARIES	56	0	0	21,779,885	27,148,051,584	4,135,268,621
E12	INSTR EXP EMP BENEFITS	56	0	0	4,590,964	13,224,238,070	1,662,918,598
E13	INSTR EXP PURCHASED SERVICES	56	0	0	165,587	3,131,946,376	323,186,427
E14	INSTR EXP TUITION	56	0	0	0	879,923,245	102,566,409
E15	INSTR EXP TUITION TO OTHER LEAS	56	0	0	0	2,885,395,234	153,631,985
E16	INSTR EXP SUPPLIES	56	0	0	235,811	2,185,022,513	260,180,508
E17	INSTR EXP PROPERTY	56	0	0	0	180,823,175	40,952,609
E18	INSTR EXP OTHER	56	0	0	0	276,649,797	25,511,864
STE1	INSTR EXP SUBTOTAL	56	0	0	29,612,187	42,606,846,182	6,509,632,427
E11A	INSTR EXP REGULAR PROGRAM SALARIES	55	1	0	13,215,757	19,149,264,118	2,680,621,988
E11B	INSTR EXP SPECIAL EDUCATION SALARIES	55	1	0	3,261,660	5,899,620,055	629,261,753
E11C	INSTR EXP VOCATIONAL SALARIES	52	4	0	520,282	862,487,334	117,736,206
E11D	INSTR EXP OTHER PROGRAMS SALARIES	53	3	0	441,038	2,574,704,804	202,424,853
E2	INSTR EXP TEXTBOOKS	45	11	0	107,255	490,066,902	56,472,594
E212	SUP EXP SALARY STUDENTS	56	0	0	0	2,741,324,215	388,286,790
E213	SUP EXP SALARY INSTR STAFF	56	0	0	2,063,323	2,603,737,388	288,178,168
E214	SUP EXP SALARY GEN ADMIN	56	0	0	546,668	435,427,244	88,108,805
E215	SUP EXP SALARY SCHOOL ADMIN	56	0	0	2,682,849	3,153,189,130	408,552,183
E216	SUP EXP SALARY OPER & MAINTENANCE	56	0	0	0	2,647,326,332	336,094,762
E217	SUP EXP SALARY STUDENT TRANSP	56	0	0	0	766,770,107	146,523,874
E218	SUP EXP SALARY OTHER SERVICES	56	0	0	832,535	1,720,214,007	171,322,522
TE21	SUP EXP SALARY SUBTOTAL	56	0	0	7,648,923	13,811,863,098	1,827,067,103
E222	SUP EXP EMP BENEFITS STUDENTS	56	0	0	0	1,003,981,805	150,052,502
E223	SUP EXP EMP BENEFITS INSTR STAFF	56	0	0	392,367	946,040,734	105,616,746
E224	SUP EXP EMP BENEFITS GEN ADMIN	56	0	0	106,843	287,531,863	37,558,022
E225	SUP EXP EMP BENEFITS SCHOOL ADMIN	56	0	0	448,985	1,218,310,778	154,779,125
E226	SUP EXP EMP BENEFITS OPER & MAINTENANCE	56	0	0	0	1,180,132,697	148,535,307
E227	SUP EXP EMP BENEFITS STUDENT TRANSP	56	0	0	0	277,880,761	64,333,347
E228	SUP EXP EMP BENEFITS OTHER SERV	56	0	0	184,421	714,215,792	72,688,627
TE22	SUP EXP EMP BENEFITS SUBTOTAL	56	0	0	1,381,025	5,475,423,452	733,563,675

See notes at end of table.

## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2016—Continued

Variable	Description	Number of states reported	Missing	Not applicable	Minimum	Maximum	Mean
E232	SUP EXP PURCH SERV STUDENTS	56	0	0	0	415,166,440	59,681,185
E233	SUP EXP PURCH SERV INSTR STAFF	56	0	0	279,373	759,678,051	72,648,354
E234	SUP EXP PURCH SERV GEN ADMIN	56	0	0	114,100	402,612,009	72,585,789
E235	SUP EXP PURCH SERV SCHOOL ADMIN	56	0	0	0	289,731,852	20,703,657
E236	SUP EXP PURCH SERV OPER & MAINTENANCE	56	0	0	0	1,604,158,743	291,486,023
E237	SUP EXP PURCH SERV STUDENT TRANSP	56	0	0	0	2,026,622,574	187,180,605
E238	SUP EXP PURCH SERV OTHER SERV	56	0	0	0	709,202,943	92,014,128
TE23	SUP EXP PURCH SERV SUBTOTAL	56	0	0	1,254,047	4,939,906,034	796,299,741
E242	SUP EXP SUPPLIES STUDENTS	56	0	0	\$0	\$79,211,419	\$11,291,327
E243	SUP EXP SUPPLIES INSTR STAFF	56	0	0	61,852	206,942,244	33,539,251
E244	SUP EXP SUPPLIES GEN ADMIN	56	0	0	84,855	27,656,387	4,819,809
E245	SUP EXP SUPPLIES SCHOOL ADMIN	56	0	0	0	89,349,504	8,632,098
E246	SUP EXP SUPPLIES OPER & MAINTENANCE	56	0	0	0	1,867,879,816	209,689,233
E247	SUP EXP SUPPLIES STUDENT TRANSP	56	0	0	0	174,785,122	33,698,156
E248	SUP EXP SUPPLIES OTHER SERV	56	0	0	0	169,198,309	22,202,654
TE24	SUP EXP SUPPLIES SUBTOTAL	56	0	0	422,499	2,537,547,204	323,872,529
E252	SUP EXP PROPERTY STUDENTS	56	0	0	0	4,638,883	1,324,738
E253	SUP EXP PROPERTY INSTR STAFF	56	0	0	0	127,674,540	14,506,013
E254	SUP EXP PROPERTY GEN ADMIN	56	0	0	0	25,515,745	1,949,762
E255	SUP EXP PROPERTY SCHOOL ADMIN	56	0	0	0	6,611,526	1,429,464
E256	SUP EXP PROPERTY OPER & MAINTENANCE	56	0	0	0	250,614,539	25,304,924
E257	SUP EXP PROPERTY STUDENT TRANSP	56	0	0	0	156,729,018	29,841,993
E258	SUP EXP PROPERTY OTHER SERV	56	0	0	0	87,756,191	14,853,783
TE25	SUP EXP PROPERTY SUBTOTAL	56	0	0	108,732	472,281,204	89,210,677
E262	SUP EXP OTHER STUDENTS	56	0	0	0	95,551,116	4,791,621
E263	SUP EXP OTHER INSTR STAFF	56	0	0	0	34,349,414	3,949,641
E264	SUP EXP OTHER GEN ADMIN	56	0	0	0	99,009,377	13,917,228
E265	SUP EXP OTHER SCHOOL ADMIN	56	0	0	0	26,283,504	3,068,677
E266	SUP EXP OTHER OPER & MAINTENANCE	56	0	0	0	140,098,515	7,363,147
E267	SUP EXP OTHER STUDENT TRANSP	56	0	0	0	114,381,443	4,432,117
E268	SUP EXP OTHER OTHER SERV	56	0	0	0	794,075,939	29,409,458
TE26	SUP EXP OTHER SUBTOTAL	56	0	0	526,436	912,209,777	66,931,888
STE22	SUP EXP SUBTOTAL STUDENTS	56	0	0	33,609	4,214,534,899	614,103,424
STE23	SUP EXP SUBTOTAL INSTR STAFF	56	0	0	3,461,231	4,519,905,064	503,932,159
STE24	SUP EXP SUBTOTAL GEN ADMIN	56	0	0	936,430	1,115,077,582	216,989,653
STE25	SUP EXP SUBTOTAL SCHOOL ADMIN	56	0	0	3,725,284	4,755,680,688	595,735,739
STE26	SUP EXP SUBTOTAL OPER & MAINTENANCE	56	0	0	0	7,170,205,943	993,168,472
STE27	SUP EXP SUBTOTAL STUDENT TRANSP	56	0	0	567,543	2,921,797,682	436,168,099
STE28	SUP EXP SUBTOTAL OTHER SERV	56	0	0	1,275,420	3,320,788,945	387,637,389
STE2T	SUP EXP TOTAL SUPPORT SERVICES	56	0	0	11,232,930	26,391,879,412	3,747,734,936
E3A11	NONINSTR SERV FOOD SERV SALARIES	56	0	0	1,602,057	900,351,957	128,545,500
E3A12	NONINSTR SERV FOOD SERV EMP BENEFITS	56	0	0	416,529	418,107,665	52,702,416
E3A13	NONINSTR SERV FOOD SERV PURCH SERV	56	0	0	0	286,322,361	46,273,714
E3A14	NONINSTR SERV FOOD SERV SUPPLIES	56	0	0	726,822	1,403,078,469	197,338,044
E3A2	NONINSTR SERV FOOD SERV PROPERTY	56	0	0	0	55,454,689	7,025,186
E3A16	NONINSTR SERV FOOD SERV OTHER	56	0	0	0	58,425,577	5,415,885
E3A1	NONINSTR SERV FOOD SERV SUBTOTAL	56	0	0	10,171,874	2,832,816,131	430,275,559
E3B11	NONINSTR SERV ENTERPRISE SALARIES	56	0	0	0	100,196,635	5,924,558
E3B12	NONINSTR SERV ENTERPRISE EMP BENEFITS	56	0	0	0	40,826,284	2,123,093
E3B13	NONINSTR SERV ENTERPRISE PURCH SERV	56	0	0	0	63,519,545	3,700,260
E3B14	NONINSTR SERV ENTERPRISE SUPPLIES	56	0	0	0	107,718,561	5,665,643
E3B2	NONINSTR SERV ENTERPRISE PROPERTY	56	0	0	0	14,821,227	663,454
E3B16	NONINSTR SERV ENTERPRISE OTHER	56	0	0	0	120,428,163	4,051,799
E3B1	NONINSTR SERV ENTERPRISE SUBTOTAL	56	0	0	0	249,843,542	21,465,353

See notes at end of table.

## Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2016—Continued

Variable	Description	Number of states reported	Missing	Not applicable	Minimum	Maximum	Mean
STE3	NONINSTR SERV TOTAL	56	0	0	10,324,229	3,004,402,994	451,740,911
E4A1	DIRECT PROG SUP TEXTBOOKS	56	0	0	0	0	0
E4A2	DIRECT PROG SUP TEXTBOOKS (PROPERTY)	56	0	0	0	0	0
E4B1	DIRECT PROG SUP TRANSPORT	56	0	0	0	0	0
E4B2	DIRECT PROG SUP TRANSPORT (PROPERTY)	56	0	0	0	0	0
E4C1	DIRECT PROG SUP EMP BENEFITS	56	0	0	0	0	0
E4C2	DIRECT PROG SUP EMP BENEFITS (PROPERTY)	56	0	0	0	0	0
E4D	DIRECT PROG SUP PRIVATE SCHOOL STUDENT	56	0	0	0	228,925,543	7,707,358
E4E1	DIRECT PROG SUP OTHER	56	0	0	0	0	0
E4E2	DIRECT PROG SUP OTHER (PROPERTY)	56	0	0	0	108,732	1,942
STE4	DIRECT PROG SUP SUBTOTAL	56	0	0	0	0	0
TE5	CURRENT EXPENDITURES	56	0	0	58,675,073	72,003,128,588	10,709,108,274
E61	FACILITIES ACQUISITION NONPROPERTY	56	0	0	0	6,935,213,006	739,516,148
E62	FACILITIES ACQUISITION PROPERTY (LAND & BL	56	0	0	0	364,447,973	68,030,666
E63	FACILITIES ACQUISITION PROPERTY (EQUIPMEI	56	0	0	0	477,808,340	52,514,788
STE6	FACILITIES ACQUISITION NONPROPERTY & PRC	56	0	0	0	7,757,161,724	860,061,601
E7A1	OTHER USE DEBT SERVICE INTEREST	56	0	0	\$0	\$3,226,625,915	\$312,718,432
E7A2	OTHER USE DEBT SERV REDEMPTION	56	0	0	0	4,710,710,520	638,656,986
STE7	OTHER USE DEBT SERV SUBTOTAL	56	0	0	0	6,224,276,372	951,375,418
E81	COMM SERV NONPROPERTY	56	0	0	0	409,739,490	61,214,656
E82	COMM SERV PROPERTY	56	0	0	0	17,045,499	746,907
E9A	DIRECT COST PROG NONPUB SCHOOL	56	0	0	0	513,867,462	22,740,397
E9B	DIRECT COST PROG ADULT ED	56	0	0	0	479,070,002	35,017,754
E9C	DIRECT COST PROG COMM COLLEGE	56	0	0	0	25,407,683	730,899
E9D	DIRECT COST PROG OTHER	56	0	0	0	735,688,328	15,379,748
E91	DIRECT COST PROG PROPERTY	56	0	0	0	66,873,447	1,916,337
STE9	DIRECT COST PROG SUBTOTAL	56	0	0	0	1,558,972,493	73,868,798
TE10	PROPERTY TOTAL	56	0	0	371,233	1,370,290,234	261,062,564
TE11	TOTAL EXPENDITURES FOR EDUCATION	56	0	0	67,308,520	79,689,945,238	11,844,770,440
X12C	EXCLUS FOR PL 100 297 TITLE I	56	0	0	0	1,466,851,181	219,509,029
X12D	EXCLUS FOR PL 100 297 TITLE I CO	56	0	0	0	377,371,350	44,514,719
X12E	EXCLUS FOR PL 100 297 TITLE V	56	0	0	0	17,021,477	360,466
X12F	EXCLUS FOR PL 100 297 TITLE V PART A CO	56	0	0	0	6,883,203	196,003
TX12	TOTAL EXCLUS FOR PL 100 297	56	0	0	403,434	2,449,537,856	470,419,451
NCE13	NET CURRENT EXPENDITURES	56	0	0	48,888,208	69,777,291,395	10,238,688,824
ADA	ADA (STATE AND NCES DEFINITION)	56	0	0	9,298	6,031,796	851,325
A14A	ADA (STATE DEFINITION)	26	0	30	120,554	6,031,796	1,218,504
A14B	ADA (NCES DEFINITION)	30	0	26	9,298	1,696,996	533,103
PPE15	PER PUPIL EXPENDITURES	56	0	0	4,362	23,134	12,178
MEMBR15	STUDENT MEMBERSHIP	54	2	0	13,805	6,304,741	940,190
CE1	CURRENT EXPENDITURES FROM STATE AND LC	37	19	0	755,700,368	65,983,354,310	11,458,231,122
CE2	CURRENT EXPENDITURES FROM FEDERAL	38	18	0	19,117,805	6,019,774,273	990,564,186

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal year 2016, Provisional Version 1a.

## Appendix H—State Notes

## Appendix H - State Notes

The following notes describe known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2016 (FY16). The absence of “Notes” for a state indicates that the state’s data did not contain any known anomalies. States are in order by their American National Standards Institute (ANSI) code.

### Alabama

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

**Notes:**

- Student Transportation Support Services, Property (E257) increased more than 25% from the prior year. The largest part of the increase (\$12.4 million) was from the purchase of buses by Tuscaloosa City Schools (\$5.1 million) and Mobile County Schools (\$7.9 million).
- Many school districts had significant variances, both increases and decreases, from proceeds from bonds, which caused an increase in Other Sources of Revenue (R5). The most significant increase was for \$162 million for Mobile County Schools.

### Alaska

**Fiscal Year:** July 1–June 30

**Notes:**

- An increase in Other Revenue From Local Sources (R1L) occurred in 54% of school districts. Lower Kuskokwim School District had the largest increase, which was an increase of \$17.8M in Gains or Losses on the Sale of Capital Assets within capital projects fund.
- The State of Alaska's statutory on-behalf contribution decreased from 58.19% to 16.71% for the Teacher Retirement System (TRS) and from 22.03% to 5.19% for the Public Employee Retirement System (PERS). This resulted in a significant reduction in the percentage of Total Revenue (TR) coming from State Revenue (R3), and decreases in Instruction, Employee Benefits (E12) (-38%), Student Support Services (E222) (-38.9%), Instruction Support Services (E223) (-37.8%), General Administration (E224) (-32%), School Administration (E225) (-34%), Operations and Maintenance (E226) (-21%), and Other Support Services (E228) (-15%).
- Instruction, Tuition Payments Outside the State (E14) increased in 55% of reporting districts in FY2016. Tuition and Voucher Payments to Other LEAs and Charter Schools within the State (E15) decreased in 67% of reporting districts in FY2016.
- Support Services, Student Transportation, Property (E257) increased by 1600%. The largest increase came from the Anchorage School District, which purchased school buses.
- Purchases of Food Services, Supplies (E3A14) decreased in 66% of reporting districts in FY2016, while salaries and other expenditures remained relatively stable.
- Facilities Acquisition & Construction Services, Non-Property Expenditures (Construction) (E61) decreased by 17%. Lake & Peninsula and Mat-Su Borough School Districts, which decreased by \$14.3M and \$7.3M, respectively, returned to normal expenditure levels in FY2016.

## Appendix H - State Notes

- State Per Pupil Expenditure (PPE15) decreased by 13.4% from the prior year. While Alaska's ADA increased slightly over the prior year, the Net Current Expenditures for Education (NCE13) decreased by \$326.5 million from the prior year largely due to a decrease in Alaska's statutory on-behalf rate to the TRS and PERS.

### Arizona

**Fiscal Year:** July 1–June 30

**Notes:**

- General Administration Support Services, Employee Benefits (E224) increased more than 25% from the prior year due to a FY16 chart of accounts update in which Retirees Benefits was moved from function 1000 to 2350. The largest impacts were in three districts accounting for approximately \$9.6 million of the increase.
- Student Transportation Support Services, Property (E257) increased more than 25% from the prior year. Kyrene School District accounts for approximately 50% of the \$16 million increase. They converted school buses to diesel fuel, added cameras to the buses, and added additional air conditioning to some buses.

### Arkansas

**Fiscal Year:** July 1–June 30

**Notes:**

- Many school districts in Arkansas are beginning to contract out services for Food Service Management. They have stated that the Affordable Care Act and insurance benefits are leading factors toward this change. Districts are finding a big cost savings by eliminating employees for the food service management. Some districts are beginning to contract out transportation and maintenance and operation services as well. We may see this same trend in those areas in FY17 reporting. This is so wide spread that it is negatively affecting the Arkansas Teacher Retirement System. There is a bill before the legislative session to charge districts a surcharge who are going in this direction.

### California

**Fiscal Year:** July 1–June 30

**Notes:**

- In California, revenues for District Activities (R1K) are typically collected and managed by student organizations rather than by school districts. Incidental revenues that school districts collect for District Activities are reported as Other Revenue from Local Sources (R1L).
- The percent of Federal Revenue (STR4) over Total Revenue (TR) decreased approximately 11.81%, or decreased from 9.61% to 8.47%, from the prior year. This was due to greater increases in state, local, and other revenue causing the proportion of federal revenue to total revenue to decrease.
- The increased salaries paid to vocational education teachers were mainly due to new career technical education funding. Beginning 2015–16, this one-time funding for a three-year competitive grant program was to promote high-quality career technical education. \$400 million was provided in 2015–16, and it required the local educational agencies to provide a dollar-to-dollar funding match.



## Appendix H - State Notes

- The increase in General Administration Support Services, Supplies (E244) was due to one county office of education incurring approximately \$843,000 to replace all classroom furniture throughout all school districts within the county. On the other hand, another school district incurred additional expenditures (approximately \$1.3 million) for the one-time purchase of iPads for students.
- The increase in Instruction, Other (E18) and Student Transportation Support Services, Property (E257) expenditures were mainly due to use of the increased state K-12 education funding, and about half was reported by California's largest school district.
- State Per Pupil Expenditures (PPE15) increased \$1,012 (9.58%) from the prior year. The increased spending on K-12 education was reasonable due to the increase in total revenue from all sources. The total revenue from all sources (TR) increased \$11.4 billion (15.30%) from the prior year, resulting in an increase in net current expenditures for education (NCE13) of \$6 billion (9.48%) from the prior year. At the same time, average daily attendance decreased slightly, by 5,855 (0.10%), from the prior year.

### Colorado

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Revenue from Intermediate Sources (R2) was due to an influx of cash-in-lieu of land, which can vary significantly from year to year.
- The increases in Student Transportation Support Services, Purchased Services (E237) and Student Transportation Support Services, Property was due to: external transportation costs and purchase of 12 new buses by two districts; special ed student transportation done by 3rd parties as reported by one county; purchase of new radios, uniforms and 3rd party transportation by one county; and the purchase of 23 new buses by one county.
- The decrease in Other Support Services, Employee Benefits (E228) was due to Denver County changing the process of how benefits were allocated across programs.

### Connecticut

**Fiscal Year:** July 1–June 30

**Notes:**

- Connecticut does not collect data from local school districts for District Activities (R1K).

### Delaware

**Fiscal Year:** July 1–June 30

**Notes:**

- Delaware has not collected Tuition from Individuals (R1E) for several years.
- Food Services Operations expenditures are based on estimates.

## Appendix H - State Notes

### District of Columbia

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

**Notes:**

- The tuition payment reported in Tuition from Individuals (R1E) was for one LEA that collected a tuition payment that should have been paid and managed by the state education office. This was researched and resolved.
- Several LEAs reported Earnings on Investments (R1I) in FY16.
- The reporting structure changed for a large volume of LEAs that are serviced by EdOps, which is an organization in DC that provides finance and accounting services. This organization has standardized the reporting structure specifically for the LEA's they support. Because of this structure change, there were significant changes in several categories, such as instruction support services, student support services, school administration expenditures, general administration expenditures, etc.

### Florida

**Fiscal Year:** July 1–June 30

**Notes:**

- The decrease in Student Transportation, Support Services (E247) was due to a decline in the price of diesel fuel.
- The increase in Other Support Services, Other (E268) was due to one district that had additional costs for a health insurance subsidy.

### Georgia

**Fiscal Year:** July 1–June 30

**Notes:**

- Tuition from Individuals (R1E) increased 15% over the prior year. One metro district began reporting this line item (\$2.4M) which is 65% of the total increase.
- Other Sources of Revenue (R5) increased 256% over prior year. More bonds were issued in FY16 compared to FY15; a large increase compared to FY15, but comparable to FY12.
- Operations and Maintenance Support Services, Property (E256) expenditures increased 31% over last year. A few Districts made significant purchases in this area in FY16. This category is up 4 years in a row (as appropriations to districts increase).
- Student Transportation Support Services, Other (E267) increased due to a new expenditure for FY16. In 2015, the Georgia legislature passed House Bill 170 (HB 170) which added an additional "Highway Impact Fee" for heavy vehicles to be paid in conjunction with other licensing Fees. This new fee is applicable to school buses in addition to the annual license fees.
- Food Services Operations, Employee Benefits (E3A12) increased due to a state health insurance increase. Health insurance costs for school food employees (non-certified) has increased at a different rate than for teachers (certified).

### Hawaii

**Fiscal Year:** July 1–June 30

**Notes:**

## Appendix H - State Notes

- Hawaii does not charge Tuition from Individuals (R1E).
- Hawaii Department of Education increased investment in instructional equipment, leading to an increase in Instruction, Property (E17).
- The increase in Operations and Maintenance, Purchased Services (E236) was due to the completion of several projects: re-roofing of schools, electrical upgrades within schools, heat abatement, one new football field and two new softball fields were completed during FY16.

### Idaho

**Fiscal Year:** July 1–June 30

**Notes:**

- Instruction Support Services, Purchased Services (E233) is at least \$10,000,000, and increased more than 25% from the prior year. Idaho has always included unemployment insurance payments paid directly to the Idaho Department of Labor for benefit of LEAs. Beginning with the 2015-2016 survey, Idaho has included expenditures made at the SEA level for benefit of LEAs for other items as well, including money spent by the SEA to benefit LEAs for wireless infrastructure, Instructional Management System maintenance, Student Achievement Assessments, Math Initiative, Reading Initiative, Remediation, Professional Development, and Content & Curriculum.

### Illinois

**Fiscal Year:** July 1–June 30

**Notes:**

- Student Transportation Support Services, Property (E257) increased compared to FY15 because several districts had expenses in FY16 but no expenses in FY15.
- The increase in Other Support Services, Other (E268) was due to Chicago SD 299 issuing State Aid Anticipation Certificates totaling \$26 million in FY16.

### Indiana

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Non-Property Tax (R1B) was due to school corporations receiving a special Local Option Income Tax (LOIT) distribution.
- Warren Township bought Chromebooks to be used as textbooks for \$3.5 million, leading to the increase in Instruction, Property (E17).
- The decrease in General Administration Support Services, Employee Benefits (E64) was due to better coding of employee benefits.

### Iowa

**Fiscal Year:** July 1–June 30

## Appendix H - State Notes

### Kansas

**Fiscal Year:** July 1–June 30

**Notes:**

- Other Revenue from Local Sources (R1L) increased by \$81 million due to refunding of bonds (\$42.6 million), sale of Capital Outlay Bonds by Shawnee Mission (\$9 million), and health premium contributions and payroll deductions for a self-funded shared health insurance plan that Gardner Edgerton Olathe entered into (\$21.3 million).
- Instruction, Tuition Payments (E14) USD 382 Pratt makes up \$513,801 of statewide increase of \$651,209. FY16 is first year for virtual program and they are contracting with Clearwater for Virtual Education, but will run their own program for 2016-17 school year.
- Beginning with the FY16 school year, USD 202 Turner began contracting with a food service management company rather than the USD running food service program. This makes up \$1.2M of statewide increase in Food Services Operations, Purchased Services (E3A13). In addition, four other districts are contracting with a food service management company rather than the USD running food service program.

### Kentucky

**Fiscal Year:** July 1–June 30

**Notes:**

- Debt Service Other Uses subtotal (STE7) decreased more than 20% from the prior year. In FY15, districts were able to refinance debt to reduce their interest rate; paying off the old principal caused the increased in expenditures in this section. In FY16, the principal and interest amounts were less causing the reduction in expenditures.

### Louisiana

**Fiscal Year:** July 1–June 30

**Notes:**

- Several LEA's reported receiving legal settlements relative to the BP oil spill in FY16 and not in FY15. This caused an increase in Other Revenue from Local Sources (R1L).
- The decrease in Federal Sources of Revenue (STR4) was due to LEAs receiving less FEMA Disaster Relief in FY16 than in FY15.
- Tuition to other LEAs within the State (E15) increased due to more students being housed at a one LEA and receiving instruction from another LEA.
- Several LEAs purchased buses in FY16 leading to an increase in Student Transportation Support Services, Property (E257).

### Maine

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Other Sources of Revenue (R5) was due to multiple school construction projects that went out for bond during FY16.

## Appendix H - State Notes

- The large increase in Instruction, Purchased Services (E13) was due to an increased in Charter School purchased services that now have direct state funding and substitutes, special education and new/expansion of pre-k programs became contracted services in some districts.

### Maryland

**Fiscal Year:** July 1–June 30

**Notes:**

- Up until FY11, Maryland consistently reported District Activities (R1K) as they pertained to revenues recognized from student activities that supported Enterprise Operation Expenditures. For FY16, there were district activities included in current expenses.

### Massachusetts

**Fiscal Year:** July 1–June 30

### Michigan

**Fiscal Year:** July 1–June 30

**Notes:**

- Michigan continues to experience a slight decline in K-12 enrollment.

### Minnesota

**Fiscal Year:** July 1–June 30

**Notes:**

- Transportation Fees From Individuals (R1G) decreased by 41% percent this year due to one large school district that coded expenditures differently from the prior year. The district received additional revenue in prior years from a new program. In order to receive the additional revenue from the State of Minnesota, the district incurred additional expenditures in transportation. The district coded the transportation expenditures and revenues correctly in FY16. In future years, these expenditures will be coded similar to FY16.
- Earnings on Investments (R1I) increased by 50% this year due to several districts that did a bond refunding, which generated additional interest.
- Other Revenue from Federal Sources (R4D) increased by 30% this year due to the five largest districts participation in the School Nutrition Program (SNP). These districts received a larger entitlement attributed to an increase in the reported reimbursable meals. This can come from increased enrollment and/or adding new schools.
- Other Sources of Revenue (R5) increased by 50% this year due to a number of large districts with bond sales and/or certificates of participation. Long Term Facilities Maintenance was passed by legislation in May of 2015, which allowed districts to pass bonds for large building maintenance projects.
- General Administration Support Services, Property (E254) expenditures increased by 32% or \$6,132,899 due to four larger districts purchasing technology equipment for instructional purposes. These expenditures should be recorded in the General Administration Support Services, Property area, as we had inadvertently left out the

## Appendix H - State Notes

word "non" when using the word instructional at the time the item was first submitted. These purchases were for non-instructional purposes.

- Operation and Maintenance Support Services, Property (E256) decreased by 30% due to one district reclassifying the expenditures to another program area. In addition, there were a small number of districts that spent less than the prior year on technology updates and/or capital leases.
- Enterprise Operations, Purchased Services (E3B13) increased by 102% this year due to a district contracting services in order to support the transportation services they provide which had been done in-house prior to this year. This district is technically a third party entity who is contracting transportation services to provide to other school districts. The company that they contract with is providing the actual transportation services for the districts. The main district used to provide the actual transportation services in house prior to FY16. The expenditures are coded correctly for FY16.
- Facilities Acquisition and Construction Services, Property Expenditures (E62) expenditure has increased 32% due to 18 districts that had increased acquisition of land and/or improvements to existing buildings including construction and remodeling, renovation of HVAC systems, etc.
- Minnesota will not be able to provide Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) until FY19.

### Mississippi

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Other Sources of Revenue (R5) reflects increases from districts issuance of debt.
- The increase in Grants-in-Aid Direct from the Federal Government (R4A) reflects increases in Federal Grants, including FEMA grants for district projects.
- FY16 data includes revenues and expenditures for charter schools. This is the first year of operation for charter schools in Mississippi.
- Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2) are not currently calculated. Methodology for tracking these amounts is being drafted.

### Missouri

**Fiscal Year:** July 1–June 30

**Notes:**

- Student Transportation Support Services, Property (E257) increased from \$33,326,663 in FY15 to \$43,413,024 in FY16, an increase of \$10,086,391, largely due to Rockwood School District, a school district in St. Louis County, transitioning to district operated transportation. Due to this transition, the district purchased a bus fleet, which significantly increased the Student Transportation property expenditures.
- Missouri does not currently collect expenditures from districts in the state based on funding sources of state, local, and federal funds; therefore, there is no information that can currently be provided for Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2). Missouri is

## Appendix H - State Notes

currently working on an enhancement to the financial reporting system that districts report their year-end financial data through and will be able to report on these items beginning with FY19.

### Montana

**Fiscal Year:** July 1–June 30

**Notes:**

- Other Sources of Revenue (R5) reported in FY15 was \$30,609,984 and in FY16 it is \$206,583,908, this is a difference of \$175,973,924. This difference is related to reported, sale of bonds, Montana revenue code 5110 and premium on sale of bonds, Montana revenue code 5111. There are an additional 12 LEA's in FY16 with reported revenues under these codes creating a difference between FY15 and FY16 of \$178,953,444 accounting for the majority of the change.
- Operation of Non-Instructional Enterprise Operations Subtotal (E3B1) increased more than 25% from the prior year. In FY15 this item was reported at \$2,354,088 and in FY16 \$5,202,733, a difference of \$2,848,645 or 121%. This item is a rollup of Enterprise Operations (3200) with the largest difference shown in item E3B13 or Purchased Services (300-500) reported at FY15 \$282,312 and FY16 at \$2,475,530 or a difference of \$2,193,218. \$2,184,778 of this increase is attributed to Kalispell Elementary (LE0310). This LEA is operating a multidistrict group health insurance plan that is to be accounted for outside the district's operation in FY 2017. The amount is the expenditure related to the premium on the group health plan.

### Nebraska

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

### Nevada

**Fiscal Year:** July 1–June 30

**Notes:**

- Other Sources of Revenue (R5) increased more than 50% from the prior year. In FY16, our largest district, Clark County School District, issued new bonds totaling \$627,005,000 for which funds are expected to be used to finance all or a portion of the cost of acquiring, improving and equipping school facilities of the district, including transportation, energy conservation and technology equipment.
- Student Support Services, Supplies (E242) increased more than 25% from the prior year. In FY16, increased funding for the Gifted and Talented (GT) program was appropriated by the Nevada Legislature. The second largest district, Washoe County School District, purchase additional supplies to enhance and expand their GT program.
- Instruction Support Services, Supplies (E243) decreased more than 25% from the prior year. This decrease was largely due to the largest school district, Clark County School District's increased expenditures in FY15 for this category. These one-time expenditures included technology products, assessment and software tools.
- General Administration Support Services, Purchased Services (E234) increased more than 25% from the prior year. In FY16, the largest district, Clark County School

## Appendix H - State Notes

District, experienced a \$4.3 million additional direct assessment related to property insurance and \$1 million additional legal services.

### New Hampshire

**Fiscal Year:** July 1–June 30

**Notes:**

- New Hampshire has been seeing a steady decline in recent years in school age population resulting in a lower attendance number.
- Current Expenditures by Fund Type (CE1 & CE2) not available for FY16. New Hampshire needs to reconfigure the financial statement to accommodate the new ESSA requirements. This is expected to be ready for the FY18 submission.

### New Jersey

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in District Activities (R1K) was due to an increase in contract income from FY15 to FY16 for Sterling High School district. In addition, Northern Valley Regional had Regional Special Education (in their business activities) whose revenues increased by \$4.3 million between FY15 and FY16.
- The increase in Enterprise Operations, Support Services Expenditures Subtotal (E3B1) was due to a district, Sterling High School district, which had an increase in contract expenditures from FY15 to FY16. In addition, Northern Valley Regional had a Regional Special Education (in their enterprise business activities) whose expenditures increased by \$4.9 million between FY15 and FY16.
- The \$367 million increase in Debt Service, Other Uses Subtotal (STE7) was due to an increase in principal payments of state issued school construction bonds.

### New Mexico

**Fiscal Year:** July 1–June 30

**Notes:**

- The decrease in Other Revenue from Local Sources (R1L) was due to several reasons: E-rate increased by \$1.5 million from FY15; bond building, refunds of prior year expenditures decreased by \$4.1 million from FY15; and Special Capital Outlay-Local, refunds of prior year expenditures decreased by \$1.5 million from FY15.
- Food Services Operations, Purchased Services (E3A13) increased due to many LEAs contracting on a yearly basis with food service management companies.

### New York

**Fiscal Year:** April 1–March 31

**Notes:**

- The increase in Other Support Services, Property (E258) was due to an increase in general support, central services, central data processing and equipment by many districts.
- The increase in Other Support Services, Other (E268) was due to an increase in debt service, bond anticipation notes and school construction interest by many accounts.



## Appendix H - State Notes

- The increase in Direct Cost Programs, Adult Education (E9B) was due to a lack of employee benefits being allocated to this item in FY15, whereas \$79,360,174 was allocated in FY16.
- Pre-K data is excluded from New York's ADA and financial data.

### North Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- District Activities (R1K) cannot be reported because North Carolina's chart of accounts does not identify them.
- The increase in Other Sources of Revenue (R5) was primarily due to an increase in Bond and Note proceeds which increased by more than \$169 million.
- The NC General Assembly appropriates textbook funds in NC and it is not uncommon to have large spikes from one year to another. The appropriations for textbooks increased from \$24 million in FY15 to \$52 million in FY16. This is in line with the increase in Textbook Expenditures for Classroom Instruction (E2).

### North Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Other Revenue from Local Sources (R1L) was due to an increase of \$10 million in Construction Grants.
- The increase in Other Sources of Revenue (R5) was due to an increase of \$75 million in bond sales.
- The increase in Total Revenue (TR) was due to a 3% increase in the per pupil payment, rapid student enrollment increases and rapid taxable valuation increases throughout the state.
- There was a significant increase in Special Education students and a \$900,000 increase in out of state special education tuition expenses by Williston Public School District. These two factors caused an increase in Instruction, Tuition Payments (E14).
- The increase in Instruction, Property (E17) was primarily due to Bismarck making a purchase of new instructional equipment for over \$2 million.

### Ohio

**Fiscal Year:** July 1–June 30

**Notes:**

- There was an increase in Grants in Aid from the Federal Government through Other Intermediate Agencies (R4C) due to an influx of funds classified by Ohio's chart of accounts as miscellaneous federal grants, with a focus on the 4700 revenue codes.
- The increase in Direct Cost Programs, Other (E9D) was due to surges in spending for management related object codes.

### Oklahoma

**Fiscal Year:** July 1–June 30

**Notes:**

## Appendix H - State Notes

- Other Local Government Units - Non-Property Tax (R1D) decreased more than 25% due to Oklahoma's largest school district Metropolitan Area Projects (MAPS) tax project. This project is in its final stages and all revenue has been received in previous years.
- The decreases in Student Transportation Support Services, Supplies (E247), Other Support Services, Supplies (E248) and Other Support Services, Other (E268) are due to Oklahoma's revenue shortfall. School districts are finding every possible way to reduce spending in other areas to keep teachers in the classroom for student instruction. This would include sharing cost with other districts to save money in the areas of student transportation and other support services. They have also reduced the cost of supplies due to lack of funds.
- Direct Cost Programs, Adult Education (E9B) decreased more than 25% from the prior year due to several districts eliminating the adult education program in their districts to save money.
- State Per Pupil Expenditure (PPE15) decreased from the prior year due to Oklahoma's revenue shortfall, which caused a decrease in funding to school districts. Subsequently, student population is growing each year with no increase in state funding sources.
- Oklahoma does not have the ability to separate private sources from Current Expenditures Paid from State and Local Funds (CE1) and Current Expenditures Paid from Federal Funds (CE2); therefore, private sources are included in CE1 and CE2.

### Oregon

**Fiscal Year:** July 1–June 30

**Notes:**

- The State of Oregon implemented full-time kindergarten in FY16. To that end, the legislature changed the state funding formula to include full-time kindergarten and the districts stopped charging tuition for their full-time kindergarten programs. The significant drop in dollars reported for Tuition from Individuals (R1E reflects the end of tuition payments. Portland Public Schools alone had a drop of \$5,462,589.
- In FY15, four districts (Beaverton, Portland, West Linn and Medford) accounted for \$1.1 billion in long-term debt financing, with the top 10 school districts accounting for \$1.577 billion in long-term debt financing. FY15 showed a considerable increase over FY 2014, so it does not come as a surprise there is a considerable decrease in Other Sources of Revenue (R5) with the FY16 report.
- With 25-50% increase in long-term debt financing reported during FY15, it follows that a decrease in interest and redemption of principle that was reported for FY16.
- Pre-K data is excluded from Oregon's ADA and financial data.

### Pennsylvania

**Fiscal Year:** July 1–June 30

**Notes:**

- The increase in Instruction Support Services, Property (E253) was due to Philadelphia City SD having an increase of \$15 million dollars attributed to replacing obsolete computers and computer equipment and Central Bucks SD having an increase of \$4.7 million dollars attributed to technology purchases.

## Appendix H - State Notes

- The increase in Other Support Services, Other (E268) was due to several LEAs incurring short-term interest expenditures and Chester Community Charter School paying \$2.3 million dollars in interest and fees on short-term loans due to borrowing needed during the PA budget impasse. In addition, Philadelphia City SD had an increase of \$2.4 million dollars attributed to short-term borrowing interest and line of credit fees.
- The PA Department of Education is actively working with the PA Office of Comptroller Operations to determine what actions need to be taken to enable the State and LEAs to report the Current Expenditures by Fun Type required by ESSA. However, final decisions have not yet been reached and we are unable to report the two new data items on the FY16 NPEFS.

### Rhode Island

**Fiscal Year:** July 1–June 30

**Notes:**

- Title I School Improvement Grants dropped from \$6.6 million in FY15 to \$1.7 million in FY16.
- ARRA Race to the Top dropped from \$6.5 million in FY15 to \$360 thousand in FY16.
- The increase in Instruction Support Services, Employee Benefits (E223) was caused by healthcare costs increasing by \$1.6 million and pension costs increasing by \$1.2 million.

### South Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- Charleston County School District had a \$6.2 million increase from FY15 to FY16 in local one-cent sales tax revenues, which caused an increase in Non-property Tax (R1B).
- Student Transportation Support Services, Supplies (E247) decreased more than 25% from the prior year. There was a decrease in the price of diesel fuel between FY15 and FY16.

### South Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- Instructional, Property (E17) increased due to a number of LEAS purchasing instructional computer equipment.
- The decrease in Operation and Maintenance, Property (E256) was due to higher maintenance expenditures at a larger school district in FY15.
- Current Expenditure by Fund Type data (CE1 and CE2) is not currently available in South Dakota.

### Tennessee

**Fiscal Year:** July 1–June 30

**Notes:**

## Appendix H - State Notes

- District activities revenue has decreased statewide due to the collection of less student activity fees and more accurate accounting for expenditures being reported.
- There was an increase in Instruction, Property (E17) due to a statewide increase in the purchase of instructional equipment such as desk, chairs, computers and software, etc.
- The decrease in Student Transportation Support Services, Property (E257) includes a decrease in spending on buses, computers and equipment used for transportation program.

### Texas

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

**Notes:**

- Other Support Services, Other (E268) expenditures decreased due to a \$330 million decrease in Other Debt Service Fees.

### Utah

**Fiscal Year:** July 1–June 30

**Notes:**

- State revenue went up by over \$177 million. To better fulfill the mission of education, Utah added new revenues to the LEAs.
- The decrease in Student Transportation Support Services, Property (E257) was due to the purchase of school buses decreasing because of rumors of additional support for bus purchases that will be in FY18. In addition, the largest LEA began entering into a lease purchase for their buses rather than outright purchase at a larger amount.
- The increase in State Per Pupil Expenditures (PPE15) was caused by State revenues increasing by approximately \$200 million while student enrollment increased by a relatively small amount 10,840.

### Vermont

**Fiscal Year:** July 1–June 30

**Notes:**

- Vermont does not have the data needed to show Current Expenditures by Fund Type (CE1 and CE2). Adjustments have been made to collect this data in the FY17 collections.

### Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- As in previous years, Virginia does not have revenues for District Activities (R1K).

### Washington

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

## Appendix H - State Notes

### West Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- Due to a review of the FY16 data related to Non-property Tax (R1B), it was determined that the International Registration Plan (IRP) fees that were being coded to Non-property Tax should be coded to Other Local Government Units-Property Tax (R1C). These fees are based on the depreciated value of interstate motor vehicles, which meets the normal accounting definition of a property tax. Other Local Government Units-Property Tax (R1C) increased by \$4,648,735 for the IRP fees. Additionally, per the IRP manager with the West Virginia Department of Transportation, this revenue stream increased by approximately \$3 million from FY15 to FY16. The increase was due to an increase in the total apportioned vehicles registered over the prior year of nearly 1,500 vehicles. This was a one-year increase and will not affect future years.
- Instruction Support Services, Supplies (E243) decreased by \$19,814,060. This decrease was due to one district (Kanawha) purchasing tablet computing devices (iPads) for all students in grades 6 through 12 in FY15. The total cost of the purchase in FY15 was \$14,233,025.
- State Per Pupil Expenditure (PPE15) decreased from FY15 to FY16. Due to various factors, current expenditures decreased from FY15 to FY16, which resulted in a corresponding decrease to the state per pupil expenditure.

### Wisconsin

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Wyoming

**Fiscal Year:** July 1 – June 30

**Notes:**

- Districts contracted with food service providers less in FY16 and therefore, had increased Food Services Operations, Salaries (E3A11) and Employee Benefits (E3A12).

## Appendix H - State Notes

### American Samoa

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

**Notes:**

- American Samoa Department of Education (ASDOE) does not collect Food Services (R1J) or Tuition from Individuals (R1E) revenue.
- Operations and Maintenance Support Services have been transferred to Department of Public Works (DPW) and is not with Department of Education since FY15. All costs and funding have been transferred to DPW as well.
- The decreases in Student Transportation Support Services, Salaries (E217) and Student Transportation Support Services, Employee Benefits (E227) was due to local budget cuts - local funding reduction.

### Guam

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

**Notes:**

- Guam only has public schools and Tuition from Individuals (R1E) is not charged.
- District Activities (R1K) are not administered by the school district.
- General Administration Support Services, Supplies (E244) increase was due to the department procured test kits to support the summative assessment aligned to the Common Core State Standards. Assessment will be administered in the areas of Reading, Language Arts, and Math for all students in grades 3-10.

### Commonwealth of the Northern Mariana Islands

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

**Notes:**

- The Commonwealth of the Northern Mariana Islands does not collect Tuition from Individuals (R1E) or revenue from District Activities (R1K).

### Puerto Rico

**Fiscal Year:** July 1–June 30

**Notes:**

- During FY16, a need assessment was performed by the Special Education Program. This assessment resulted in the acquisition of additional supplies to increase the integrated educative services provided, and thus caused in an increase in Student Support Services, Supplies (E242).
- Currently, the Commonwealth faces a severe fiscal and economic crisis caused by a decrease in its tax base, a decrease in its revenues, and a reduction in the federal funding grant awards. Thus, this has resulted in a decrease on the available funding for support services.
- The decrease in Instruction Support Services, Purchased Services (E233) was related to the termination of the School Improvement Grant (SIG) during FY15. Expenditures for SIG amounted to approximately \$80 million during FY15 and were not included in subsequent years.
- The disbursements during fiscal year FY16 for utility expenditures including electrical power, water and sewer and telephone were reduced by approximately \$44 million when compared to FY15 disbursements. The disbursements for security

## Appendix H - State Notes

services were reduced by \$7.3 million, while school maintenance disbursements were reduced by \$7 million. Another reduction on disbursements for information systems and technological support services was observed by the amount of \$3.5 million.

- The main causes for the decrease in ADA are a change in the absence rule and decrease in the student membership which has decreased constantly for the past four to five years, causing a direct impact in the number of students enrolled in the public system.

### Virgin Islands

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

**Notes:**

- Funding for Adult Education (E9B) was restricted in FY16 so no money was available.

## **Appendix I—Survey Form**



Appendix I - Survey Form

ED Form 2447  
 OMB Number 1850-0067  
 Approval Expires:  
 October 31, 2018

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

THE NATIONAL PUBLIC EDUCATION  
 FINANCIAL SURVEY

Fiscal Year 2016

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

RETURN COMPLETED FORM TO:

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

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

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

Appendix I - Survey Form

**SECTION 1**

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

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

Appendix I - Survey Form

**SECTION 2**

**PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES**

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

**INSTRUCTION, continued (1000)**

**SPECIAL EXHIBIT ITEMS**

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

Appendix I - Survey Form

**SECTION 3A**

**SUPPORT SERVICES (2000)**

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

**SUPPORT SERVICES, INSTRUCTION (2200)**

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

**SUPPORT SERVICES, GENERAL ADMINISTRATION (2300)**

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

**SUPPORT SERVICES, SCHOOL ADMINISTRATION (2400)**

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

Appendix I - Survey Form

**SECTION 3B**

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

<b>SUPPORT SERVICES, STUDENT TRANSPORTATION (2700)</b>			
1. Salaries (100)	E217		
2. Employee benefits (200)	E227		
3. Purchased Services (300-500)	E237		
4. Supplies (600)	E247		
5. Property (700)	E257		
6. Other (810, 890)	E267		
<b>SUPPORT SERVICES STUDENT TRANSPORTATION EXPENDITURES SUBTOTAL (2700) [Sum 1-4 &amp; 6 only.]</b>	STE27		

<b>SUPPORT SERVICES, OTHER SUPPORT SERVICES (2500, 2900)</b>			
1. Salaries (100)	E218		
2. Employee Benefits (200)	E228		
3. Purchased Services (300-500)	E238		
4. Supplies (600)	E248		
5. Property (700)	E258		
6. Other (810, 890)	E268		
<b>SUPPORT SERVICES OTHER SUPPORT SERVICES EXPENDITURES SUBTOTAL (2500, 2900) [Sum 1-4 &amp; 6 only.]</b>	STE28		

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

Appendix I - Survey Form

**SECTION 4**

**OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)**

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

**ENTERPRISE OPERATIONS (3200)**

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

Appendix I - Survey Form

**SECTION 5**

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

<b>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).	TE5		
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Appendix I - Survey Form

**SECTION 6**

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



Appendix I - Survey Form

**SECTION 7**

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

<b>NET CURRENT EXPENDITURES</b> [Subtract Total Exclusions from Current Expenditures, as defined in in the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 7801(12)).]	NCE13		
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<b>AVERAGE DAILY ATTENDANCE (ADA)</b>			
a. ADA as defined by state law	A14A		
b. ADA as defined by NCES	A14B		

<b>STATE PER PUPIL EXPENDITURE</b>	PPE15		
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<b>CURRENT EXPENDITURES BY FUND TYPE</b>			
<b>Current Expenditures Paid from State and Local Funds (including federal funds intended to replace local tax revenues)</b> [Objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 paid from state and local funds combined, plus federal funds intended to replace local tax revenues, which may not include funds received from private sources.]	CE1		
<b>Current Expenditures Paid from Federal Funds</b> [Objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 paid from federal funds (excluding federal funds intended to replace local tax revenues) only.]	CE2		

## Appendix I - Survey Form

**Section 1** (Comments get displayed here)

**Section 2** (Comments get displayed here)

**Section 3A** (Comments get displayed here)

**Section 3B** (Comments get displayed here)

**Section 4** (Comments get displayed here)

**Section 5** (Comments get displayed here)

**Section 6** (Comments get displayed here)

**Section 7** (Comments get displayed here)

**Other** (Comments get displayed here)