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Institute of Education Sciences
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Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2002–03 (Fiscal Year 2003)

Revised File Version 1b



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August 2006

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I. Introduction to the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2002–03 (Fiscal Year 2003), Revised File Version 1b

This documentation is for the revised file (version 1b) of the National Center for Education Statistics (NCES) Common Core of Data (CCD) National Public Education Financial Survey (NPEFS) for school year 2002–03, fiscal year (FY) 2003. It contains a brief description of the data collection along with information required to understand and access the data file. The NPEFS data collection is conducted by NCES, a branch of the Institute of Education Sciences in the U.S. Department of Education, and the Governments Division of the U.S. Census Bureau. NCES is authorized to collect these data by Congress through the National Education Statistics Act of 1995, section 404(a), 20 U.S.C. 9003(a).

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

Data for the NPEFS are collected from state education agencies (SEAs) in the 50 states, the District of Columbia, Puerto Rico, and the four outlying areas (American Samoa, Guam, the Northern Marianas, and the U.S. Virgin Islands). The data file is organized by state and contains revenue data by source and expenditure data by function and object.¹ The data file also contains average daily attendance data as well as total student membership data from the 2002–03 CCD State Nonfiscal Survey of Public Elementary/Secondary Education (Naum, Kennerly, Sable, and Sietsema 2005).

II. User's Guide

The FY 03 Revised NPEFS data file contains 56 records (one for each SEA from which data are collected), and each record contains 290 fields (4 record identification fields, 143 data fields, and 143 imputation flag fields). The record layout is provided in appendix A.

The remaining appendixes provide the following information:

- Appendix B—glossary with definitions of key variables;
- Appendix C—state codes and abbreviations;
- Appendix D—state-by-state list of imputations and adjustments;
- Appendix E—fiscal data plan questions;
- Appendix F—state-by-state responses to the fiscal data plan questions;
- Appendix G—value distributions of numeric variables and frequencies of categorical variables and data flags;
- Appendix H—fiscal year definitions and specific state notes; and
- Appendix I—selected tables.

¹*Function* is defined as a category of expenditure defining the activity supported by the service or commodity bought, while *object* is defined as a category of expenditure defining the service or commodity bought. For more definitions of terms used in this report, please see the glossary, appendix B.

Missing and nonapplicable data

Missing data are reported as “-1” in the data file; nonapplicable data are reported as “-2.” In states where none of the school districts have independent tax-raising authority, the variables Local Revenue Property Tax (R1A) and Local Revenue Non-property Tax (R1B) are reported as “-2.”

NCES requests that states report “0” for data items for which no activity has occurred and “M” (or -1 for numeric values) for items for which activity has occurred, but for which data are missing. A review of the data and subsequent discussions suggest that these practices are not always followed. In some instances, an “M” 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 “M” and “0” responses.

File versions

Starting in 1999–2000, CCD data file names were changed to include a two-digit version number. The preliminary files are identified by a version number beginning with 0 (zero). The final files are assigned a version number beginning with 1 (one). The character following 0 or 1 indicates the version number of the preliminary or final file. For example, a 0a file is the first (original) preliminary file, a 0b file is the second (revised) preliminary file, a 1a file is the first (original) final file, and a 1b file is the second (revised) final file.

NCES releases a preliminary file when survey staff believe that the data are ready to be released to the public. (NCES standards require that an NCES publication using the data be released before the data are considered final.) After a publication using the data has been released, NCES releases a final file (version 1a). In most cases, the final data are the same as the preliminary data. Changes in the final file from the preliminary file are noted in the final file documentation. If NCES receives revised data from states or discovers errors in the final data file, a revised file (version 1b) is released. The documentation for the revised file indicates which states submitted revised data. The revised file is usually released 1 year after the original final file. This revised FY 03 NPEFS data contains data revisions from Arizona, Arkansas, Connecticut, District of Columbia, Illinois, Indiana, Massachusetts, Minnesota, Missouri, Nebraska, Ohio, Oregon, Puerto Rico, Rhode Island, and South Dakota.

File names

The names of the FY 03 releases are as follows:

- Stfis031b.xls (Microsoft Excel file)
- Stfis031b.txt (text file)

The first seven characters indicate the file contents and year (“Stfis” stands for state fiscal, and “03” stands for FY 03), and the last two characters indicate the file version (“1” indicates that the file is ready for final release by NCES, and “b” indicates this is the revised version of this file by NCES).

A. Survey Methodology

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

Average daily attendance data and student membership counts

Average daily attendance (ADA) data are collected in the NPEFS as required under Title I of the Elementary and Secondary Education Act of 1965 (as amended by Title I of the Improving America's Schools Act of 1994). Under this law, states report ADA data in accordance with state law; however, NCES provides a definition for states to use in the absence of state law. Per pupil expenditures (calculated by dividing Net Current Expenditures (NCE13) by ADA) are used to allocate Title I and other program funds to states and school districts. Since some states use their own ADA definitions and others use the NCES definition, ADA data in the NPEFS data file are not comparable across states. Student membership data from the 2002–03 CCD State Nonfiscal Survey of Public Elementary/Secondary Education (Naum, Kennerly, Sable, and Sietsema 2005) are included in the data file as a more comparable student count. The variable Student Membership (MEMBR02) is the count of students enrolled on or about October 1, 2002, and is comparable across all states.

NCES crosswalk software

Since the FY 89 data collection, NCES has provided “crosswalk” software to assist states in their reporting and to improve the comparability of data across states. This software converts a state's existing accounting reports to uniform federal standards, as described in the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2003 Edition* (National Forum on Education Statistics, Core Finance Data Task Force 2003). Earlier, the standards followed were from the 1990 edition of the handbook (Fowler 1990). NCES reviews and validates the protocols of states that do not use this crosswalk software to convert their state reports to federal standards.

NCES edit checks

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

B. Imputations and Adjustments

NCES introduced the practice of imputing and adjusting data to correct for missing or misreported data beginning with the data collection for school year 1989-90 (FY 90). Imputations and adjustments are performed to correct for item nonresponse only and are limited to the 50 states and the District of Columbia. Adjustments for direct support expenditures (for and on behalf of school districts) are also performed on data from some other jurisdictions such

as the Northern Marianas Islands. The process consists of several steps, which vary according to the nature of the missing data. A state-by-state list of items affected by imputations and adjustments is presented in appendix D. All of the affected items (except totals and subtotals) are presented on the left side of the list.

One major distinction between imputations and adjustments is that imputations are used to estimate missing data, while adjustments are used to redirect misplaced data items that are subsequently summed to a subtotal of revenues or expenditures. An imputed value will increase the subtotals that include the imputed value because the value is increased to a positive number from missing (zero implicitly) after the imputation. An adjustment in a group of misplaced data items will not affect the subtotals of this group because the same amount is placed under different data items within the group.

Imputations

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

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

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

Adjustments

Adjustments correct cases in which a value reported for one item contains a value for one or more additional items not reported elsewhere. For example, a state might not differentiate between instructional support staff and student support staff, reporting “missing” (displayed as “-1” in the data file) for student support staff salaries and a value for instructional staff support salaries. NCES would adjust these two responses by reducing the amount reported for

²States reporting an item “strictly by the definition” are those states reporting values greater than 0 for each of the items involved in the imputation, and none of whose values are affected by another “contains” or “combined with” adjustment, as described later in the text.

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

Since adjustments consist of redistributing a reported value, any adjustment affects at least two variables. Adjusted data are coded as “A” in the data flag section of the data file.

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

“Combined with” and “contained” adjustments.³ Statements with “combined with” indicate that the first item was reported as missing and the value included in the item(s) following “combined with.” These statements can be matched to statements with “contains” where the first variable contains the value for that item plus the value for the variable(s) following “contains.” For example, “E212 combined with E11” means the value for E212 was included in the value reported for E11, while “E11 contains E212” means the value reported for E11 contains the value for E212 in addition to E11. At the end of the “contains” statement, the total used in calculating the ratio used in the adjustment is indicated by the word “using.” In most cases, these variables are Total Expenditures for Education (TE11) or Total Revenue From All Sources (TR).

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

“Supplemented by” adjustments. Adjustment statements with “supplemented by” indicate that the item on the left was reported as missing, and the value is included in the reported function subtotal. For example, “E3B11 supplemented by E3B1” means the value for E3B11 was increased by the distribution of E3B1. These statements can be matched to a “totals” statement. The “totals” statement indicates that the reported total contains values for missing detail. The adjustment here is similar to that in the “contains” adjustment described above: (1) calculate the ratios of each missing item and the items containing the missing values to Total Expenditures for Education (TE11) for all states reporting these items strictly by the definition; (2) calculate the average of each of these ratios; (3) calculate the ratio of each average ratio to the sum of the average ratios; and (4) multiply the reported subtotal by the ratios calculated in step 3 to determine the share for each item.

“Distribute by” adjustments. Adjustment statements with “distribute by” are used only for the distribution of direct state support expenditures to specific objects and functions listed in the statement. In all but one type of case, expenditures are distributed by destination using the ratio of items to which the reported value is being distributed. This means that the ratio of each item (in the destination list) to the sum of all the listed items for the state is calculated, and the ratios are used to distribute the direct support amount to each specific item. For example, “E4B1 distribute by dest. E217, E227, E237, E247, E267” means the value for E4B1 is distributed based on the distribution of the items following “dest.” $E4B1 \text{ times the ratio of } E217 / (E217 +$

³See appendix D for a state-by-state list of imputation and adjustment statements.

E227 + E237 + E247 + E267) would be added to the amount in E217. E4B1 times the ratio of $E227 / (E217 + E227 + E237 + E247 + E267)$ would be added to the amount in E227, and so on. In a few cases, the amount is “distributed” to only one item.

The “distribute by salary” adjustment used to distribute Direct Program Support - Employee Benefits (E4C1) is different from the other direct support distributions. In this case, the ratio of each salary item to the sum of all listed salary items is calculated, and the amount reported for E4C1 is distributed to each employee benefit item. For example “E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11” means that the value for E4C1 is distributed to specific employee benefit items E12, E222, E223, E224, E225, E226, E227, E228, and E3A12 based on the distribution of salaries for these functions. The formula for the amount added to E12 would be: Amount added to E12 = $E4C1 \times (E11 / (E11+E212+E213+E214+E215+E216+E217+E218+E3A11))$. The formula for amount added to E222 would be: Amount added to E222 = $E4C1 \times (E212 / (E11+E212+E213+E214+E215+E216+E217+E218+E3A11))$.

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

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

Prekindergarten count imputations

Student membership data are collected by grade in the CCD State Nonfiscal Survey of Public Elementary/Secondary Education; however, only the total student membership data for grades prekindergarten through grade 12 (plus ungraded) are included in the NPEFS data file. Since some states do not report data on prekindergarten students, prekindergarten student counts are imputed for these states and added to the total student count. These cases are noted as imputed in the data flag file and imputation lists.

Data flags

For each variable, there is a companion variable flag that indicates whether the data were reported by the state or were placed there by NCES using one of several methodologies. These flags are as follows:

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

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

C. Variations in the Survey Over Time

The NPEFS underwent a major revision in FY 89, acquiring its present name in that year and greatly increasing the number of data items collected. Since that year, items have been added to and deleted from the survey. The most recent change was that beginning with FY 98 survey, the Facilities Acquisition and Construction Services breakouts (items E611, E612, E62A and E62B) were discontinued.

D. Fiscal Data Plan

In addition to the finance data specified in the NPEFS, NCES also collects information from each state to help process the data and to gain a better understanding of what programs and/or policies are connected with the data items and definitions. The FY 03 data plan questionnaire appears in appendix E, and the responses (by state) appear in appendix F. The responses to the data plan are not included on the data file.

References

- Fowler, W.J. (1990). *Financial Accounting for Local and State School Systems* (NCES 90-096). U.S. Department of Education. Washington, DC: National Center for Education Statistics.
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Appendix A—Record Layout and Description of Data Elements

Appendix A—Record Layout and Description of Data Elements

The tab-delimited file (Stfis031b.txt) has the following layout and description:

56 physical records, 1 per observation – 290 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 position	Description
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2003)
FIPS	AN	2	FEDERAL INFORMATION PROCESSING STANDARDS (FIPS)
STABR	AN	3	POSTAL STATE ABBREVIATION CODES
STNAME	AN	4	NAME OF THE STATE OR TERRITORY
R1A	N	5	LOCAL REVENUE PROPERTY TAX
R1B	N	6	LOCAL REVENUE NONPROPERTY TAX
R1C	N	7	LOCAL REVENUE LOCAL GOVERNMENT PROPERTY TAX
R1D	N	8	LOCAL REVENUE LOCAL GOVERNMENT NONPROPERTY TAX
R1E	N	9	LOCAL REVENUE INDIVIDUAL TUITION
R1F	N	10	LOCAL REVENUE TUITION FROM LEA'S
R1G	N	11	LOCAL REVENUE TRANSPORTATION FEES INDIVIDUAL
R1H	N	12	LOCAL REVENUE TRANSPORTATION FEES LEA'S
R1I	N	13	LOCAL REVENUE EARNINGS ON INVESTMENTS
R1J	N	14	LOCAL REVENUE FOOD SERVICE
R1K	N	15	LOCAL REVENUE STUDENT ACTIVITIES
R1L	N	16	LOCAL REVENUE OTHER REVENUES
R1M	N	17	LOCAL REVENUE TEXTBOOK REVENUES
R1N	N	18	LOCAL REVENUE SUMMER SCHOOL
STR1	N	19	LOCAL REVENUE SUBTOTAL
R2	N	20	INTERMEDIATE REVENUES
R3	N	21	STATE REVENUES
R4A	N	22	FEDERAL REVENUE DIRECT GRANTS
R4B	N	23	FEDERAL REVENUE THRU STATE
R4C	N	24	FEDERAL REVENUE THRU INTERMEDIATE AGENCIES
R4D	N	25	FEDERAL REVENUE OTHER SOURCES
STR4	N	26	FEDERAL REVENUE SUBTOTAL
R5	N	27	OTHER SOURCES OF REVENUE
TR	N	28	TOTAL REVENUE FROM ALL SOURCES
E11	N	29	INSTRUCTIONAL EXPENDITURES SALARIES
E12	N	30	INSTRUCTIONAL EXPENDITURES EMPLOYEE BENEFITS
E13	N	31	INSTRUCTIONAL EXPENDITURES PURCHASED SERVICES
E14	N	32	INSTRUCTIONAL EXPENDITURES TUITION
E15	N	33	INSTRUCTIONAL EXPENDITURES TUITION TO OTHER LEA'S
E16	N	34	INSTRUCTIONAL EXPENDITURES SUPPLIES
E17	N	35	INSTRUCTIONAL EXPENDITURES PROPERTY
E18	N	36	INSTRUCTIONAL EXPENDITURES OTHER
STE1	N	37	INSTRUCTIONAL EXPENDITURES SUBTOTAL
E212	N	38	SUPPORT EXPENDITURES SALARY STUDENTS
E213	N	39	SUPPORT EXPENDITURES SALARY INSTRUCTIONAL STAFF
E214	N	40	SUPPORT EXPENDITURES SALARY GENERAL ADMINISTRATION
E215	N	41	SUPPORT EXPENDITURES SALARY SCHOOL ADMINISTRATION
E216	N	42	SUPPORT EXPENDITURES SALARY OPERATION & MAINTENANCE
E217	N	43	SUPPORT EXPENDITURES SALARY STUDENT TRANSPORTATION
E218	N	44	SUPPORT EXPENDITURES SALARY OTHER SERVICES
TE21	N	45	SUPPORT EXPENDITURES SALARY SUBTOTAL
E222	N	46	SUPPORT EXPENDITURES EMPLOYEE BENEFITS STUDENTS
E223	N	47	SUPPORT EXPENDITURES EMPLOYEE BENEFITS INSTRUCTIONAL STAFF
E224	N	48	SUPPORT EXPENDITURES EMPLOYEE BENEFITS GENERAL ADMINISTRATION
E225	N	49	SUPPORT EXPENDITURES EMPLOYEE BENEFITS SCHOOL ADMINISTRATION
E226	N	50	SUPPORT EXPENDITURES EMPLOYEE BENEFITS OPERATION & MAINTENANCE

Appendix A—Record Layout and Description of Data Elements

Variable name	Data type	Data element position	Description
E227	N	51	SUPPORT EXPENDITURES EMPLOYEE BENEFITS PUPIL TRANSPORTATION
E228	N	52	SUPPORT EXPENDITURES EMPLOYEE BENEFITS OTHER SERVICES
TE22	N	53	SUPPORT EXPENDITURES EMPLOYEE BENEFITS SUBTOTAL
E232	N	54	SUPPORT EXPENDITURES PURCHASE SERVICES STUDENTS
E233	N	55	SUPPORT EXPENDITURES PURCHASE SERVICES INSTRUCTIONAL STAFF
E234	N	56	SUPPORT EXPENDITURES PURCHASE SERVICES GENERAL ADMINISTRATION
E235	N	57	SUPPORT EXPENDITURES PURCHASE SERVICES SCHOOL ADMINISTRATION
E236	N	58	SUPPORT EXPENDITURES PURCHASE SERVICES OPERATION & MAINTENANCE
E237	N	59	SUPPORT EXPENDITURES PURCHASE SERVICES PUPIL TRANSPORTATION
E238	N	60	SUPPORT EXPENDITURES PURCHASE SERVICES OTHER SERVICES
TE23	N	61	SUPPORT EXPENDITURES PURCHASE SERVICES SUBTOTAL
E242	N	62	SUPPORT EXPENDITURES SUPPLIES STUDENTS
E243	N	63	SUPPORT EXPENDITURES SUPPLIES INSTRUCTIONAL STAFF
E244	N	64	SUPPORT EXPENDITURES SUPPLIES GENERAL ADMINISTRATION
E245	N	65	SUPPORT EXPENDITURES SUPPLIES SCHOOL ADMINISTRATION
E246	N	66	SUPPORT EXPENDITURES SUPPLIES OPERATION & MAINTENANCE
E247	N	67	SUPPORT EXPENDITURES SUPPLIES PUPIL TRANSPORTATION
E248	N	68	SUPPORT EXPENDITURES SUPPLIES OTHER SERVICES
TE24	N	69	SUPPORT EXPENDITURES SUPPLIES SUBTOTAL
E252	N	70	SUPPORT EXPENDITURES PROPERTY STUDENTS
E253	N	71	SUPPORT EXPENDITURES PROPERTY INSTRUCTIONAL STAFF
E254	N	72	SUPPORT EXPENDITURES PROPERTY GENERAL ADMINISTRATION
E255	N	73	SUPPORT EXPENDITURES PROPERTY SCHOOL ADMINISTRATION
E256	N	74	SUPPORT EXPENDITURES PROPERTY OPERATION & MAINTENANCE
E257	N	75	SUPPORT EXPENDITURES PROPERTY PUPIL TRANSPORTATION
E258	N	76	SUPPORT EXPENDITURES PROPERTY OTHER SERVICES
TE25	N	77	SUPPORT EXPENDITURES PROPERTY SUBTOTAL
E262	N	78	SUPPORT EXPENDITURES OTHER STUDENTS
E263	N	79	SUPPORT EXPENDITURES OTHER INSTRUCTIONAL STAFF
E264	N	80	SUPPORT EXPENDITURES OTHER GENERAL ADMINISTRATION
E265	N	81	SUPPORT EXPENDITURES OTHER SCHOOL ADMINISTRATION
E266	N	82	SUPPORT EXPENDITURES OTHER OPERATION & MAINTENANCE
E267	N	83	SUPPORT EXPENDITURES OTHER PUPIL TRANSPORTATION
E268	N	84	SUPPORT EXPENDITURES OTHER SERVICES
TE26	N	85	SUPPORT EXPENDITURES OTHER SUBTOTAL
STE22	N	86	SUPPORT EXPENDITURES SUBTOTAL STUDENTS
STE23	N	87	SUPPORT EXPENDITURES SUBTOTAL INSTRUCTIONAL STAFF
STE24	N	88	SUPPORT EXPENDITURES SUBTOTAL GENERAL ADMINISTRATION
STE25	N	89	SUPPORT EXPENDITURES SUBTOTAL SCHOOL ADMINISTRATION
STE26	N	90	SUPPORT EXPENDITURES SUBTOTAL OPERATION & MAINTENANCE
STE27	N	91	SUPPORT EXPENDITURES SUBTOTAL PUPIL TRANSPORTATION
STE28	N	92	SUPPORT EXPENDITURES SUBTOTAL OTHER SERVICES
STE2T	N	93	SUPPORT EXPENDITURES TOTAL SUPPORT SERVICES
E3A11	N	94	NONINSTRUCTIONAL SERVICES FOOD SERVICES SALARIES
E3A12	N	95	NONINSTRUCTIONAL SERVICES FOOD SERVICES EMPLOYEE BENEFITS
E3A13	N	96	NONINSTRUCTIONAL SERVICES FOOD SERVICES PURCHASE SERVICES
E3A14	N	97	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUPPLIES
E3A2	N	98	NONINSTRUCTIONAL SERVICES FOOD SERVICES PROPERTY
E3A16	N	99	NONINSTRUCTIONAL SERVICES FOOD SERVICES OTHER
E3A1	N	100	NONINSTRUCTIONAL SERVICES FOOD SERVICES SUBTOTAL
E3B11	N	101	NONINSTRUCTIONAL SERVICES ENTERPRISE SALARIES
E3B12	N	102	NONINSTRUCTIONAL SERVICES ENTERPRISE EMPLOYEE BENEFITS
E3B13	N	103	NONINSTRUCTIONAL SERVICES ENTERPRISE PURCHASE SERVICES
E3B14	N	104	NONINSTRUCTIONAL SERVICES ENTERPRISE SUPPLIES
E3B2	N	105	NONINSTRUCTIONAL SERVICES ENTERPRISE PROPERTY
E3B16	N	106	NONINSTRUCTIONAL SERVICES ENTERPRISE OTHER

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Variable name	Data type	Data element position	Description
E3B1	N	107	NONINSTRUCTIONAL SERVICES ENTERPRISE SUBTOTAL
STE3	N	108	NONINSTRUCTIONAL SERVICES TOTAL
E4A1	N	109	DIRECT PROGRAM SUPPORT TEXTBOOKS
E4A2	N	110	DIRECT PROGRAM SUPPORT TEXTBOOKS (PROPERTY)
E4B1	N	111	DIRECT PROGRAM SUPPORT TRANSPORT
E4B2	N	112	DIRECT PROGRAM SUPPORT TRANSPORT (PROPERTY)
E4C1	N	113	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
E4C2	N	114	DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROPERTY)
E4D	N	115	DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
E4E1	N	116	DIRECT PROGRAM SUPPORT OTHER
E4E2	N	117	DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
STE4	N	118	DIRECT PROGRAM SUPPORT SUBTOTAL
TE5	N	119	CURRENT EXPENDITURES
E61	N	120	FACILITIES ACQUISITION NONPROPERTY
E62	N	121	FACILITIES ACQUISITION PROPERTY (LAND & BUILDINGS)
E63	N	122	FACILITIES ACQUISITION PROPERTY (EQUIPMENT)
STE6	N	123	FACILITIES ACQUISITION NONPROPERTY & PROPERTY TOTAL
E7A1	N	124	OTHER USE DEBT SERVICE INTEREST
E7A2	N	125	OTHER USE DEBT SERVICE REDEMPTION
STE7	N	126	OTHER USE DEBT SERVICE SUBTOTAL
E81	N	127	COMMUNITY SERVICE NONPROPERTY
E82	N	128	COMMUNITY SERVICE PROPERTY
E9A	N	129	DIRECT COST PROGRAM NONPUBLIC SCHOOL
E9B	N	130	DIRECT COST PROGRAM ADULT EDUCATION
E9C	N	131	DIRECT COST PROGRAM COMMUNITY COLLEGE
E9D	N	132	DIRECT COST PROGRAM OTHER
E91	N	133	DIRECT COST PROGRAM PROPERTY
STE9	N	134	DIRECT COST PROGRAM SUBTOTAL
TE10	N	135	PROPERTY TOTAL
TE11	N	136	TOTAL EXPENDITURES FOR EDUCATION
X12C	N	137	EXCLUSION FOR PL 100 297 TITLE I
X12D	N	138	EXCLUSION FOR PL 100 297 TITLE I CARRYOVER
X12E	N	139	EXCLUSION FOR PL 100 297 TITLE V, Part A
X12F	N	140	EXCLUSION FOR PL 100 297 TITLE V, Part A CARRYOVER
TX12	N	141	TOTAL EXCLUSION FOR PL 100 297
NCE13	N	142	NET CURRENT EXPENDITURES
ADA	N	143	ADA (STATE AND NCES DEFINITION)
A14A	N	144	ADA (STATE DEFINITION)
A14B	N	145	ADA (NCES DEFINITION)
PPE15	N	146	PER PUPIL EXPENDITURES
MEMBR02	N	147	TOTAL STUDENT
IR1A	AN	148	IMP FLAG LOCAL REVENUE PROPERTY TAX
IR1B	AN	149	IMP FLAG LOCAL REVENUE NONPROPERTY TAX
IR1C	AN	150	IMP FLAG LOCAL REVENUE LOCAL GOVERNMENT PROPERTY TAX
IR1D	AN	151	IMP FLAG LOCAL REVENUE LOCAL GOVERNMENT NONPROPERTY TAX
IR1E	AN	152	IMP FLAG LOCAL REVENUE INDIVIDUAL TUITION
IR1F	AN	153	IMP FLAG LOCAL REVENUE TUITION FR LEA'S
IR1G	AN	154	IMP FLAG LOCAL REVENUE TRANSPORT FEES INDIVIDUAL
IR1H	AN	155	IMP FLAG LOCAL REVENUE TRANSPORT FEES LEA'S
IR1I	AN	156	IMP FLAG LOCAL REVENUE EARNINGS ON INVESTMENT
IR1J	AN	157	IMP FLAG LOCAL REVENUE FOOD SERVICE
IR1K	AN	158	IMP FLAG LOCAL REVENUE STUDENT ACTIVITIES
IR1L	AN	159	IMP FLAG LOCAL REVENUE OTHER REVS
IR1M	AN	160	IMP FLAG LOCAL REVENUE TEXTBOOK REVS
IR1N	AN	161	IMP FLAG LOCAL REVENUE SUMMER SCHOOL
ISTR1	AN	162	IMP FLAG LOCAL REVENUE SUBTOTAL

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Variable name	Data type	Data element position	Description
IR2	AN	163	IMP FLAG INTERMEDIATE REVENUES
IR3	AN	164	IMP FLAG STATE REVENUES
IR4A	AN	165	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	166	IMP FLAG FEDERAL REVENUE THRU STATE
IR4C	AN	167	IMP FLAG FEDERAL REVENUE THRU INTERMEDIATE AGENCIES
IR4D	AN	168	IMP FLAG FEDERAL REVENUE OTHER SOURCES
ISTR4	AN	169	IMP FLAG FEDERAL REVENUE SUBTOTAL
IR5	AN	170	IMP FLAG OTHER SOURCES OF REVENUE
ITR	AN	171	IMP FLAG TOTAL REVENUE FROM ALL SOURCES
IE11	AN	172	IMP FLAG INSTRUCTIONAL EXPENDITURE SALARIES
IE12	AN	173	IMP FLAG INSTRUCTIONAL EMPLOYEE BENEFITS
IE13	AN	174	IMP FLAG INSTRUCTIONAL EXPENDITURE PURCHASED SERVICES
IE14	AN	175	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION
IE15	AN	176	IMP FLAG INSTRUCTIONAL EXPENDITURE TUITION TO OTHER LEA'S
IE16	AN	177	IMP FLAG INSTRUCTIONAL EXPENDITURE SUPPLIES
IE17	AN	178	IMP FLAG INSTRUCTIONAL EXPENDITURE PROPERTY
IE18	AN	179	IMP FLAG INSTRUCTIONAL EXPENDITURE OTHER
ISTE1	AN	180	IMP FLAG INSTRUCTIONAL EXPENDITURE SUBTOTAL
IE212	AN	181	IMP FLAG SUPPORT EXPENDITURE SALARY STUDENTS
IE213	AN	182	IMP FLAG SUPPORT EXPENDITURE SALARY INSTRUCTIONAL STAFF
IE214	AN	183	IMP FLAG SUPPORT EXPENDITURE SALARY GENERAL ADMINISTRATION
IE215	AN	184	IMP FLAG SUPPORT EXPENDITURE SALARY SCHOOL ADMINISTRATION
IE216	AN	185	IMP FLAG SUPPORT EXPENDITURE SALARY OPERATION & MAINTENANCE
IE217	AN	186	IMP FLAG SUPPORT EXPENDITURE SALARY STUDENT TRANSPORTATION
IE218	AN	187	IMP FLAG SUPPORT EXPENDITURE SALARY OTHER SERVICES
ITE21	AN	188	IMP FLAG SUPPORT EXPENDITURE SALARY SUBTOTAL
IE222	AN	189	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS STUDENTS
IE223	AN	190	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS INSTRUCTIONAL STAFF
IE224	AN	191	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS GENERAL ADMINISTRATION
IE225	AN	192	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SCHOOL ADMINISTRATION
IE226	AN	193	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OPERATION & MAINTENANCE
IE227	AN	194	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS PUPIL TRANSPORTATION
IE228	AN	195	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS OTHER SERVICES
ITE22	AN	196	IMP FLAG SUPPORT EXPENDITURE EMPLOYEE BENEFITS SUBTOTAL
IE232	AN	197	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES STUDENTS
IE233	AN	198	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES INSTRUCTIONAL STAFF
IE234	AN	199	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES GENERAL ADMINISTRATION
IE235	AN	200	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SCHOOL ADMINISTRATION
IE236	AN	201	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OPERATION & MAINTENANCE
IE237	AN	202	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES PUPIL TRANSPORTATION
IE238	AN	203	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES OTHER SERVICES
ITE23	AN	204	IMP FLAG SUPPORT EXPENDITURE PURCHASED SERVICES SUBTOTAL
IE242	AN	205	IMP FLAG SUPPORT EXPENDITURE SUPPLIES STUDENTS
IE243	AN	206	IMP FLAG SUPPORT EXPENDITURE SUPPLIES INSTRUCTIONAL STAFF
IE244	AN	207	IMP FLAG SUPPORT EXPENDITURE SUPPLIES GENERAL ADMINISTRATION
IE245	AN	208	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SCHOOL ADMINISTRATION
IE246	AN	209	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OPERATION & MAINTENANCE
IE247	AN	210	IMP FLAG SUPPORT EXPENDITURE SUPPLIES PUPIL TRANSPORTATION
IE248	AN	211	IMP FLAG SUPPORT EXPENDITURE SUPPLIES OTHER SERVICES
ITE24	AN	212	IMP FLAG SUPPORT EXPENDITURE SUPPLIES SUBTOTAL
IE252	AN	213	IMP FLAG SUPPORT EXPENDITURE PROPERTY STUDENTS
IE253	AN	214	IMP FLAG SUPPORT EXPENDITURE PROPERTY INSTRUCTIONAL STAFF
IE254	AN	215	IMP FLAG SUPPORT EXPENDITURE PROPERTY GENERAL ADMINISTRATION
IE255	AN	216	IMP FLAG SUPPORT EXPENDITURE PROPERTY SCHOOL ADMINISTRATION
IE256	AN	217	IMP FLAG SUPPORT EXPENDITURE PROPERTY OPERATION & MAINTENANCE
IE257	AN	218	IMP FLAG SUPPORT EXPENDITURE PROPERTY PUPIL TRANSPORTATION

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Variable name	Data type	Data element position	Description
IE258	AN	219	IMP FLAG SUPPORT EXPENDITURE PROPERTY OTHER SERVICES
ITE25	AN	220	IMP FLAG SUPPORT EXPENDITURE PROPERTY SUBTOTAL
IE262	AN	221	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STUDENTS
IE263	AN	222	IMP FLAG SUPPORT EXPENDITURE OTHER INSTRUCTIONAL STAFF
IE264	AN	223	IMP FLAG SUPPORT EXPENDITURE OTHER GENERAL ADMINISTRATION
IE265	AN	224	IMP FLAG SUPPORT EXPENDITURE OTHER SCHOOL ADMINISTRATION
IE266	AN	225	IMP FLAG SUPPORT EXPENDITURE OTHER OPERATION & MAINTENANCE
IE267	AN	226	IMP FLAG SUPPORT EXPENDITURE OTHER PUPIL TRANSPORTATION
IE268	AN	227	IMP FLAG SUPPORT EXPENDITURE OTHER SERVICES
ITE26	AN	228	IMP FLAG SUPPORT EXPENDITURE OTHER SUBTOTAL
ISTE22	AN	229	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL STUDENTS
ISTE23	AN	230	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL INSTRUCTIONAL STAFF
ISTE24	AN	231	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL GENERAL ADMINISTRATION
ISTE25	AN	232	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL SCHOOL ADMINISTRATION
ISTE26	AN	233	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OPERATION & MAINTENANCE
ISTE27	AN	234	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL PUPIL TRANSPORTATION
ISTE28	AN	235	IMP FLAG SUPPORT EXPENDITURE SUBTOTAL OTHER SERVICES
ISTE2T	AN	236	IMP FLAG SUPPORT EXPENDITURE TOTAL SUPPORT SERVICES
IE3A11	AN	237	IMP FLAG NONINSTRUCTIONAL SERVICE FOOD SERVICES SALARY
IE3A12	AN	238	IMP FLAG NONINSTRUCTIONAL SERVICE FOOD SERVICES EMPLOYEE BENEFITS
IE3A13	AN	239	IMP FLAG NONINSTRUCTIONAL SERVICE FOOD SERVICES PURCHASES
IE3A14	AN	240	IMP FLAG NONINSTRUCTIONAL SERVICE FOOD SERVICES SUPPLIES
IE3A2	AN	241	IMP FLAG NONINSTRUCTIONAL SERVICE FOOD SERVICES PROPERTY
IE3A16	AN	242	IMP FLAG NONINSTRUCTIONAL SERVICE FOOD SERVICES OTHER
IE3A1	AN	243	IMP FLAG NONINSTRUCTIONAL SERVICE FOOD SERVICES SUBTOTAL
IE3B11	AN	244	IMP FLAG NONINSTRUCTIONAL SERVICE ENTERPRISE SALARY
IE3B12	AN	245	IMP FLAG NONINSTRUCTIONAL SERVICE ENTERPRISE EMPLOYEE BENEFITS
IE3B13	AN	246	IMP FLAG NONINSTRUCTIONAL SERVICE ENTERPRISE PURCHASE SERVICES
IE3B14	AN	247	IMP FLAG NONINSTRUCTIONAL SERVICE ENTERPRISE SUPPLIES
IE3B2	AN	248	IMP FLAG NONINSTRUCTIONAL SERVICE ENTERPRISE PROPERTY
IE3B16	AN	249	IMP FLAG NONINSTRUCTIONAL SERVICE ENTERPRISE OTHER
IE3B1	AN	250	IMP FLAG NONINSTRUCTIONAL SERVICE ENTERPRISE SUBTOTAL
ISTE3	AN	251	IMP FLAG NONINSTRUCTIONAL SERVICE TOTAL
IE4A1	AN	252	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS
IE4A2	AN	253	IMP FLAG DIRECT PROGRAM SUPPORT TEXTBOOKS (PROP)
IE4B1	AN	254	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION
IE4B2	AN	255	IMP FLAG DIRECT PROGRAM SUPPORT TRANSPORTATION (PROP)
IE4C1	AN	256	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS
IE4C2	AN	257	IMP FLAG DIRECT PROGRAM SUPPORT EMPLOYEE BENEFITS (PROP)
IE4D	AN	258	IMP FLAG DIRECT PROGRAM SUPPORT PRIVATE SCHOOL STUDENT
IE4E1	AN	259	IMP FLAG DIRECT PROGRAM SUPPORT OTHER
IE4E2	AN	260	IMP FLAG DIRECT PROGRAM SUPPORT OTHER (PROPERTY)
ISTE4	AN	261	IMP FLAG DIRECT PROGRAM SUPPORT SUBTOTAL
ITE5	AN	262	IMP FLAG CURRENT EXPENDITURES
IE61	AN	263	IMP FLAG FACILITIES ACQUISITIONS NONPROPERTY
IE62	AN	264	IMP FLAG FACILITIES ACQUISITIONS PROPERTY (LAND/BUILDINGS)
IE63	AN	265	IMP FLAG FACILITIES ACQUISITIONS EQUIPMENT
ISTE6	AN	266	IMP FLAG FACILITIES ACQUISITIONS TOTAL
IE7A1	AN	267	IMP FLAG OTHER USE DEBT SERVICE INTEREST
IE7A2	AN	268	IMP FLAG OTHER USE REDEMPTION
ISTE7	AN	269	IMP FLAG OTHER USE DEBT SERVICE SUBTOTAL
IE81	AN	270	IMP FLAG COMMUNITY SERVICE NONPROPERTY
IE82	AN	271	IMP FLAG COMMUNITY SERVICE PROPERTY
IE9A	AN	272	IMP FLAG DIRECT COST PROGRAM NONPUBLIC SCHOOL
IE9B	AN	273	IMP FLAG DIRECT COST PROGRAM ADULT EDUCATION
IE9C	AN	274	IMP FLAG DIRECT COST PROGRAM COMMUNITY COLLEGE

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Variable name	Data type	Data element position	Description
IE9D	AN	275	IMP FLAG DIRECT COST PROGRAM OTHER
IE9I	AN	276	IMP FLAG DIRECT COST PROGRAM PROPERTY
ISTE9	AN	277	IMP FLAG DIRECT COST PROGRAM SUBTOTAL
ITE10	AN	278	IMP FLAG PROPERTY TOTAL
ITE11	AN	279	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	280	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE I
IX12D	AN	281	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE I CARRYOVER
IX12E	AN	282	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE V, Part A
IX12F	AN	283	IMP FLAG EXCLUSIVE FOR PL 100 297 TITLE V, Part A CARRYOVER
ITX12	AN	284	IMP FLAG TOTAL EXCLUSION FOR PL 100 297
INCE13	AN	285	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	286	IMP FLAG ADA (STATE AND NCES DEFINITION)
IA14A	AN	287	IMP FLAG ADA (STATE DEFINITION)
IA14B	AN	288	IMP FLAG ADA (NCES DEFINITION)
IPPE15	AN	289	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR02	AN	290	IMP FLAG TOTAL STUDENT

Appendix B—Glossary

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

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

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

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

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

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

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

Direct program support: Expenditures made by state education agencies (SEAs) for, or on behalf of, local education agencies (LEAs). The majority of these expenditures are for teacher's retirement funds. The remainder are for textbooks, busing, and special programs, such as education for disabled students. Although states often report these expenditures in the appropriate function, they are sometimes lumped together under the heading "direct program support," in which case NCES distributes them by function and 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.]

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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 fringe benefits such as group insurance, social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave). [E12, E222, E223, E224, E225, E226, E227, E228, E3A2, and E3B2. 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. [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]

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

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

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

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

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

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

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

Intermediate sources of revenue: Education agencies with fund-raising capabilities that operate between the state and local government levels. One example is New York's Board of Cooperative Educational Services (BOCES). [R2]

LEA: Local education agency, also called a school district.

Local revenues: Funds produced within the boundaries of an LEA that are available for the use of the LEA. These revenues include money collected by other government units for use by the LEA. Local revenues include property taxes, nonproperty taxes, parent government contributions, student fees, and other local sources. [R1A, R1B, R1C, R1D, R1E, R1F, R1G, R1H, R1I, R1J, R1K, R1L, R1M, R1N, and subtotal STR1. R1F and R1H are not included in STR1.]

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

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

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

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

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

Pupils in membership: The count of students on the current roll taken on the school day closest to October 1 by using either (1) the sum of original entries and reentries minus total withdrawals or (2) the sum of the total present and the total absent.

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.]

Revenue: All amounts of money received by a school system from external sources. Revenue is categorized by source as follows: federal, state, intermediate government agencies, and local.

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

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

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

Student 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.]

Appendix B—Glossary

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

Supplies: One of six expenditure objects (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 support services (2300), school administration support services (2400), operations and maintenance (2600), student transportation support services (2700), and other support services (2500, 2800, and 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.)

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

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

Table C-1. Federal Information Processing Standards (FIPS) state codes and state abbreviations, by state or jurisdiction: Fiscal year 2003					
State	State abbreviation	FIPS code	State	State abbreviation	FIPS code
Alabama	AL	01	Nevada	NV	32
Alaska	AK	02	New Hampshire	NH	33
Arizona	AZ	04	New Jersey	NJ	34
Arkansas	AR	05	New Mexico	NM	35
California	CA	06	New York	NY	36
Colorado	CO	08	North Carolina	NC	37
Connecticut	CT	09	North Dakota	ND	38
Delaware	DE	10	Ohio	OH	39
District of Columbia	DC	11	Oklahoma	OK	40
Florida	FL	12	Oregon	OR	41
Georgia	GA	13	Pennsylvania	PA	42
Hawaii	HI	15	Rhode Island	RI	44
Idaho	ID	16	South Carolina	SC	45
Illinois	IL	17	South Dakota	SD	46
Indiana	IN	18	Tennessee	TN	47
Iowa	IA	19	Texas	TX	48
Kansas	KS	20	Utah	UT	49
Kentucky	KY	21	Vermont	VT	50
Louisiana	LA	22	Virginia	VA	51
Maine	ME	23	Washington	WA	53
Maryland	MD	24	West Virginia	WV	54
Massachusetts	MA	25	Wisconsin	WI	55
Michigan	MI	26	Wyoming	WY	56
Minnesota	MN	27	American Samoa	AS	60
Mississippi	MS	28	Guam	GU	66
Missouri	MO	29	Northern Marianas	MP	69
Montana	MT	30	Puerto Rico	PR	72
Nebraska	NE	31	Virgin Islands	VI	78
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey" (NPEFS), Fiscal year 2003, version 1b.					

Appendix D—Imputations and Adjustments List

Appendix D—Imputations and Adjustments List

The following is a state-by-state list of the imputations and adjustments in the FY 03 revised NPEFS data file. For more information, see section II.B. “Imputations and Adjustments” in the user’s guide in the documentation.

ALASKA

- R1D contains R1C using TR
- R1C combined with R1D

ARIZONA

- E81 impute based on (TE11-E81)
- E82 impute based on (TE11-E82)
- R1F contains R1E using TR
- R1E combined with R1F
- R1H contains R1G using TR
- R1G combined with R1H
- R1L contains R1N using TR
- R1N combined with R1L
- STE1 totals E11, E12, E13, E14, E16, E18 using TE11
- E11 is supplemented by STE1
- E12 is supplemented by STE1
- E13 is supplemented by STE1
- E14 is supplemented by STE1
- E16 is supplemented by STE1
- E18 is supplemented by STE1
- STE28 totals E218, E228, E238, E248, E268 using TE11
- E218 is supplemented by STE28
- E228 is supplemented by STE28
- E238 is supplemented by STE28
- E248 is supplemented by STE28
- E268 is supplemented by STE28
- TE25 totals E252, E253, E254, E255, E256, E257, E258 using TE11
- E252 is supplemented by TE25
- E253 is supplemented by TE25
- E254 is supplemented by TE25
- E255 is supplemented by TE25
- E256 is supplemented by TE25
- E257 is supplemented by TE25
- E258 is supplemented by TE25

ARKANSAS

- E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
- E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268
- E4E2 distribute by dest. E17
- E62 contains E61 using TE11
- E61 combined with E62

Appendix D—Imputations and Adjustments List

CONNECTICUT

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

DELAWARE

E81 contains E82 using TE11
E82 combined with E81

DISTRICT OF COLUMBIA

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

GEORGIA

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

IDAHO

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

ILLINOIS

E4A1 distribute by dest. E16
E4B1 distribute by dest. E217, E227, E237, E247, E267
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228 using E11,
E212, E213, E214, E215, E216, E217, E218
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217,
E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235,
E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263,
E264, E265, E266, E267, E268
E62 contains E61, E63 using TE11
E61 combined with E62

Appendix D—Imputations and Adjustments List

INDIANA

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

KANSAS

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

LOUISIANA

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

MAINE

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

MARYLAND

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

MASSACHUSETTS

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

MINNESOTA

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

Appendix D—Imputations and Adjustments List

MISSISSIPPI

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

MISSOURI

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

NEBRASKA

E236 contains E246 using TE11
E246 combined with E236
E62 contains E61 using TE11
E61 combined with E62
E81 contains E82 using TE11
E82 combined with E81
R4B contains R4C using TR
R4C combined with R4B

NEVADA

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

NEW HAMPSHIRE

E62 contains E63 using TE11
E63 combined with E62

Appendix D—Imputations and Adjustments List

NEW JERSEY

E81 contains E82 using TE11
E82 combined with E81
R4A contains R4D using TR
R4D combined with R4A

NEW YORK

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

OHIO

E62 contains E61 using TE11
E61 combined with E62

RHODE ISLAND

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12
using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217,
E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235,
E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263,
E264, E265, E266, E267, E268
E61 contains E62 using TE11
E62 combined with E61
R5 impute based on TR

SOUTH DAKOTA

E62 contains E61 using TE11
E61 combined with E62

TENNESSEE

E15 contains E14 using TE11
E14 combined with E15

TEXAS

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

VIRGINIA

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

Appendix D—Imputations and Adjustments List

WASHINGTON

E15 contains E14 using TE11
E14 combined with E15

WEST VIRGINIA

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

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

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

Appendix E—Fiscal Data Plan Questions

Appendix E—Fiscal Data Plan Questions

Fiscal Data Plan: Fiscal Year 2003

1. DIRECT PROGRAM SUPPORT

- a. Do you receive Direct Program Support monies from the state? (Yes/No. If “No”, please go to question 2.)
- b. Do you include Direct Program Support monies in the Revenue section of your NPEFS report? (Yes/No)
- c. Are you able to report these amounts in their appropriate Expenditure functions? (Yes/No)
- d. Enter the amounts below:
 - i. Textbooks for Public School Children
 - ii. Transportation for Public School Children
 - iii. Transportation for Public School Children (Property)
 - iv. Employee Benefits for Public School Employees
 - v. Employee Benefits for Public School Employees (Property)
 - vi. Direct Program Support for Private School Students
 - vii. Direct Program Support for Public School Students
 1. PLEASE SPECIFY PROGRAM NAME
 - viii. Direct Program Support for Public School Students (Property)

2. CHARTER SCHOOLS

- a. Does your state have charter schools? (Yes/No. If “No”, please go to question 3.)
- b. Your state’s charter schools are:
 - i. Part of an existing Local Education Agency (LEA) – a school within a district. (Please answer 2c, d, and e.)
 - ii. A separate entity. (Please answer 2c, f, and g.)
 - iii. Some of both types. (Please answer 2c, d, e, f, and g.)
- c. Are these schools included in your NPEFS report and F33 data (both finance and ADA)? (Yes/ No. If “No”, please explain the basis for the exclusion.)
- d. For charter schools that are considered schools within LEAs, are those schools’ finance ADA data included within the LEA data?
 - i. Yes, the data are included in the LEA data.
 - ii. No, the data are reported separately.
 - iii. No, the charter school data are not reported to the state education agency.
 - iv. Some of both, please explain.
- e. For charter schools that are considered schools within LEAs, does your accounting system provide a means for the LEA to report finance activity for these units?
 - i. Yes
 - ii. No, please explain.
- f. For charter schools that are considered separate and independent entities from any LEA, how are the data collected?
 - i. Like the traditional LEA.

Appendix E—Fiscal Data Plan Questions

- ii. Other, please explain.
 - g. For charter schools that are considered separate and independent entities from any LEA, do these schools use your state’s financial accounting and reporting system? (Yes/No)
3. REPORTING OF TEACHER’S SALARY BY PROGRAM
- a. Can you report teacher salaries by program? (Yes/No)
 - b. Can you get this from your accounting system? (Yes/No)
 - c. Can you get this from your payroll system? (Yes/No)
 - d. Will you be able to report teacher’s salaries by program in the FY 2004 data collection? (Yes/No)
4. TRACKING FEDERAL ALLOCATIONS
- a. Can you track federal revenues that are transferred from one program into another, such as Title I? (Yes/No. If “No”, please explain.)
 - b. Can you report expenditures from the initial federal allocation only in the exclusions section of the NPEFS survey? (Yes/No)
5. REPORTING REVENUES AND EXPENDITURES FOR EDUCATION SERVICES TO SPECIAL STUDENTS - Finance data reported on the NPEFS and F-33 surveys should be for all public education programs. Expenditures for the administration and operation of the state education agency should be excluded, but expenditures for state programs that directly support education should be included. This includes education programs for incarcerated and homebound students, and students with disabilities that require institutional care.
- a. In your NPEFS survey, are you including revenues and expenditures for: (Please check all that apply.)
 - i. incarcerated students
 - ii. homebound students
 - iii. special education students receiving education services in private facilities
 - b. If you are reporting revenues and expenditures for education services to these students, are you including the students in the average daily attendance figure? (Yes/No)

Appendix F—Fiscal Data Plan Responses

Appendix F— Fiscal Data Plan Responses

Table F-1. Data plan responses to questions 1.a through 1.c, by state: Fiscal year 2003				
State	Do you receive Direct Program Support monies from the state? Q.1.a	Do you include Direct Program Support monies in the Revenue section of your NPEFS report? Q.1.b	Are you able to report Direct Program Support amounts in their appropriate Expenditure functions? Q.1.c	
Alabama	No	†	†	
Alaska	No	†	†	
Arizona	Yes ¹	—	—	
Arkansas	Yes	Yes	No	
California	Yes	Yes	Yes	
Colorado	No	†	†	
Connecticut	Yes	Yes	No	
Delaware	Yes	Yes	Yes	
District of Columbia	Yes	No	Yes	
Florida	No	†	†	
Georgia	Yes	Yes	Yes	
Hawaii	Yes	Yes	Yes	
Idaho	Yes	Yes	Yes	
Illinois	Yes	Yes	No	
Indiana	Yes	Yes	No	
Iowa	No	†	†	
Kansas	Yes	Yes	No	
Kentucky	Yes	Yes	Yes	
Louisiana	Yes	Yes	No	
Maine	Yes	Yes	No	
Maryland	Yes	Yes	Yes	
Massachusetts	Yes	Yes	No	
Michigan	No	†	†	
Minnesota	Yes	Yes	No	
Mississippi	Yes	Yes	No	
Missouri	No	†	†	
Montana	No	†	†	
Nebraska	No	†	†	
Nevada	No	†	†	
New Hampshire	No	†	†	
New Jersey	Yes	Yes	Yes	
New Mexico	Yes	Yes	No	
New York	Yes	Yes	Yes	
North Carolina	No	†	†	
North Dakota	No	†	†	
Ohio	No	†	†	
Oklahoma	Yes	Yes	Yes	
Oregon	No	†	†	
Pennsylvania	Yes	No	Yes	
Rhode Island	Yes ¹	—	—	
South Carolina	Yes	Yes	Yes	
South Dakota	Yes	No	Yes	
Tennessee	No	†	†	
Texas	Yes	Yes	Yes	
Utah	No	†	†	
See notes at end of table.				

Appendix F— Fiscal Data Plan Responses

Table F-1. Data plan responses to questions 1.a through 1.c, by state: Fiscal year 2003—Continued			
State	Do you receive Direct Program Support monies from the state? Q.1.a	Do you include Direct Program Support monies in the Revenue section of your NPEFS report? Q.1.b	Are you able to report Direct Program Support amounts in their appropriate Expenditure functions? Q.1.c
Vermont	Yes	Yes	Yes
Virginia	No	†	†
Washington	No	†	†
West Virginia	Yes ¹	—	—
Wisconsin	Yes	No	Yes
Wyoming	No	†	†
Other jurisdictions			
American Samoa	Yes ¹	—	—
Guam	—	—	—
Northern Mariana Islands	Yes	Yes	Yes
Puerto Rico	Yes ¹	—	—
Virgin Islands	—	—	—
—Not available.			
† Not applicable.			
¹ Edited by NCES according to NPEFS reported data, Fiscal year 2003. The state reported a positive value in the following items: E4A 1, E4A2, E4B1, E4B2, E4C1, E4C2, E4D, E4E1, and E4E2.			
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey" (NPEFS), Fiscal year 2003, version 1b.			

Appendix F— Fiscal Data Plan Responses

Table F-2. Data plan responses to questions 1.d.i through 1.d.v, by state: Fiscal year 2003					
	Direct Program Support for public school students [In dollars]				
	Textbooks Q.1.d.i	Transportation		Employee Benefits	
		Nonproperty Q.1.d.ii	Property Q.1.d.iii	Nonproperty Q.1.d.iv	Property Q.1.d.v
Alabama	†	†	†	†	†
Alaska	†	†	†	†	†
Arizona	—	—	—	—	—
Arkansas	\$0	\$0	\$0	\$4,382,105	\$0
California	0	0	0	905,123,275	0
Colorado	†	†	†	†	†
Connecticut	0	0	0	224,721,939	0
Delaware	0	0	0	0	0
District of Columbia	0	0	0	56,532,000	0
Florida	†	†	†	†	†
Georgia	0	0	0	123,143,822	0
Hawaii	0	0	0	0	0
Idaho	0	0	0	1,173,422	0
Illinois	29,126,500	14,586,300	0	849,366,968	0
Indiana	0	0	0	502,000,000	0
Iowa	†	†	†	†	†
Kansas	0	0	0	104,079,368	0
Kentucky	100,000	0	0	540,449,265	0
Louisiana	0	0	0	0	0
Maine	0	0	0	0	0
Maryland	0	0	0	354,543,785	0
Massachusetts	0	0	0	832,046,321	0
Michigan	†	†	†	†	†
Minnesota	0	0	0	0	0
Mississippi	0	0	0	0	0
Missouri	†	†	†	†	†
Montana	†	†	†	†	†
Nebraska	†	†	†	†	†
Nevada	†	†	†	†	†
New Hampshire	†	†	†	†	†
New Jersey	0	0	0	0	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	†	†	†	†	†
North Dakota	†	†	†	†	†
Ohio	†	†	†	†	†
Oklahoma	0	0	0	33,844,291	0
Oregon	†	†	†	†	†
Pennsylvania	0	0	0	0	0
Rhode Island	—	—	—	—	—
South Carolina	40,720,025	38,271,766	8,000,000	0	0
South Dakota	0	0	0	0	0
Tennessee	†	†	†	†	†
Texas	299,483,059	16,201,541	0	1,059,405,022	0
Utah	†	†	†	†	†
See notes at end of table.					

Appendix F— Fiscal Data Plan Responses

Table F-2. Data plan responses to questions 1.d.i through 1.d.v, by state: Fiscal year 2003—Continued					
	Direct Program Support for public school students [In dollars]				
	Textbooks	Transportation		Employee Benefits	
		Nonproperty	Property	Nonproperty	Property
	Q.1.d.i	Q.1.d.ii	Q.1.d.iii	Q.1.d.iv	Q.1.d.v
Vermont	0	0	0	20,446,282	0
Virginia	†	†	†	†	†
Washington	†	†	†	†	†
West Virginia	—	—	—	—	—
Wisconsin	0	0	0	0	0
Wyoming	†	†	†	†	†
Other jurisdictions					
American Samoa	—	—	—	—	—
Guam	—	—	—	—	—
Northern Mariana Islands	0	0	0	0	0
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 2003, version 1b.					

Appendix F— Fiscal Data Plan Responses

Table F-3. Data plan responses to questions 1.d.vi through 1.d.viii, by state: Fiscal year 2003				
State	Direct program support [In dollars]			
	Private school students Q.1.d.vi	Public School students		
		Nonproperty Q.1.d.vii	Program Names Q.1.d.vii.1	Property Q.1.d.viii
Alabama	†	†	†	†
Alaska	†	†	†	†
Arizona	—	—	—	—
Arkansas	\$0	\$20,559,175	—	\$4,722
California	0	0	—	0
Colorado	†	†	†	†
Connecticut	20,889,939	274,774,112	—	8,902,531
Delaware	3,294,160	0	—	0
District of Columbia	0	0	—	0
Florida	†	†	†	†
Georgia	0	17,732,042	(1)	0
Hawaii	124,617	0	—	0
Idaho	0	2,371,234	—	0
Illinois	0	121,361,317	—	0
Indiana	0	93,395,447	—	0
Iowa	†	†	†	†
Kansas	0	0	(2)	0
Kentucky	0	17,433,204	(3)	0
Louisiana	0	72,940,254	(4)	0
Maine	0	0	—	0
Maryland	0	0	—	0
Massachusetts	69,384,518	0	—	0
Michigan	†	†	†	†
Minnesota	0	43,556,693	(5)	0
Mississippi	0	0	—	0
Missouri	†	†	†	†
Montana	†	†	†	†
Nebraska	†	†	†	†
Nevada	†	†	†	†
New Hampshire	†	†	†	†
New Jersey	0	0	—	0
New Mexico	0	0	—	0
New York	0	91,316,156	—	0
North Carolina	†	†	†	†
North Dakota	†	†	†	†
Ohio	†	†	†	†
Oklahoma	0	100,481,325	(6)	0
Oregon	†	†	†	†
Pennsylvania	16,945,164	0	—	0
Rhode Island	—	—	—	—
South Carolina	0	0	—	0
South Dakota	0	8,469,021	(7)	281,136
Tennessee	†	†	†	†
Texas	0	0	—	0
Utah	†	†	†	†
See notes at end of table.				

Appendix F— Fiscal Data Plan Responses

Table F-3. Data plan responses to questions 1.d.vi through 1.d.viii, by state: Fiscal year 2003—Continued

State	Direct program support [In dollars]			
	Public School students			
	Private school students Q.1.d.vi	Nonproperty Q.1.d.vii	Program Names Q.1.d.vii.1	Property Q.1.d.viii
Vermont	0	0	—	0
Virginia	†	†	†	†
Washington	†	†	†	†
West Virginia	—	—	—	—
Wisconsin	88,622,132	0	⁽⁸⁾	0
Wyoming	†	†	†	†
Other jurisdictions				
American Samoa	—	—	—	—
Guam	—	—	—	—
Northern Mariana Islands	736	952,090	⁽⁹⁾	0
Puerto Rico	—	—	—	—
Virgin Islands	—	—	—	—

—Not available.

† Not applicable.

¹Academy for the Blind, schools for the deaf.

²Kansas Public Employees Retirement System (KPERS).

³State-operated secondary vocational schools.

⁴LA School for the Visually Impaired - \$5,777,977; LA School for the Deaf - \$15,710,613; LA Special Education Center - \$8,121,841; LA School for Math, Science & Arts - \$7,222,002; New Orleans Center for Creative Arts/Riverfront - \$4,349,042.

⁵Programs for correctional inmates, arts school attendees, tribal schools, etc.

⁶Psychometrist services, technology services, commodities.

⁷Wiring/Connecting the Schools.

⁸Milwaukee Choice.

⁹Utilities.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey" (NPEFS), Fiscal year 2003, version 1b.

Appendix F— Fiscal Data Plan Responses

State	Does your state have charter schools? Q.2.a	Your state's charter schools are: Q.2.b	Are your state's charter schools included in your NPEFS report and F-33 data? Q.2.c	Charters within LEAs		Charters separate from LEAs	
				Are school finance ADA data included within the LEA data? Q.2.d	Does your accounting system provide a means for the LEA to report finance activity for these units? Q.2.e	How are the data collected? Q.2.f	Do these charters use your state's financial accounting and reporting system? Q.2.g
Alabama	No	†	†	†	†	†	†
Alaska	Yes	Part of an existing LEA	Yes	Included	No	†	†
Arizona	—	—	—	—	—	—	—
Arkansas	Yes	Part of an existing LEA	Yes	Separately	Yes	†	†
California	Yes	Some of both types	Yes	Included	No	Similar to a "traditional" LEA	No
Colorado	Yes	Part of an existing LEA	Yes	Included	Yes	†	†
Connecticut	Yes	A separate entity	Yes	†	†	Similar to a "traditional" LEA	Yes
Delaware	Yes	A separate entity	Yes	†	†	Similar to a "traditional" LEA	Yes
District of Columbia	Yes	Part of an existing LEA	No ¹	Separately	No ²	†	†
Florida	Yes	Part of an existing LEA	Yes	Included	Yes	†	†
Georgia	Yes	Some of both types	No	Both	Yes	Different from a "traditional" LEA	No
Hawaii	Yes	Part of an existing LEA	Yes	Included	Yes	†	†
Idaho	Yes	Part of an existing LEA	Yes	Separately	†	†	†
Illinois	Yes	Some of both types	No ³	Included	No	Different from a "traditional" LEA ⁴	No ⁴
Indiana	Yes	A separate entity	Yes	†	†	Similar to a "traditional" LEA	Yes
Iowa	No	†	†	†	†	†	†
Kansas	Yes	Part of an existing LEA	Yes	Included	Yes	†	†
Kentucky	No	†	†	†	†	†	†
Louisiana	Yes	Some of both types	No ⁵	Included	Yes ⁶	Similar to a "traditional" LEA ⁶	Yes ⁶
Maine	No	†	†	†	†	†	†
Maryland	Yes	Part of an existing LEA	Yes	Included	Yes	†	†
Massachusetts	Yes	Some of both types	Yes ⁷	Both ⁸	No	Different from a "traditional" LEA ⁹	No ¹⁰
Michigan	Yes	A separate entity	Yes	Separately	†	Similar to a "traditional" LEA	Yes
Minnesota	Yes	A separate entity	Yes	†	†	Similar to a "traditional" LEA	Yes
Mississippi	Yes	Part of an existing LEA	Yes	Included	Yes	†	†
Missouri	Yes	Part of an existing LEA	Yes	Included	No ¹¹	†	†
Montana	No	†	†	†	†	†	†
Nebraska	No	†	†	†	†	†	†
Nevada	Yes	Part of an existing LEA	Yes	Separately	Yes	†	†
New Hampshire	No	†	†	†	†	†	†
New Jersey	Yes	A separate entity	Yes	†	†	Similar to a "traditional" LEA	Yes
New Mexico	Yes	Part of an existing LEA	Yes	Both ¹²	No ¹³	†	†
New York	Yes	Some of both types	No ¹⁴	Separately	No	Different from a "traditional" LEA	No
North Carolina	Yes	A separate entity	Yes	†	†	Similar to a "traditional" LEA	Yes ¹⁵
North Dakota	No	†	†	†	†	†	†
Ohio	Yes	Some of both types	Yes	Separately	Yes	Similar to a "traditional" LEA	Yes
Oklahoma	Yes	Part of an existing LEA	Yes	Both ¹⁶	Yes	Different from a "traditional" LEA ¹⁷	Yes
Oregon	Yes	Part of an existing LEA	Yes	Included	Yes ¹⁸	†	†
Pennsylvania	Yes	A separate entity	Yes	†	†	Similar to a "traditional" LEA	Yes
Rhode Island	Yes	Some of both types	No ¹⁹	Included	Yes	Similar to a "traditional" LEA	Yes
South Carolina	Yes	Part of an existing LEA	Yes	Included	Yes	†	†
South Dakota	No	†	†	†	†	†	†
Tennessee	No	†	†	†	†	†	†
Texas	Yes	A separate entity	Yes	†	†	Similar to a "traditional" LEA	Yes
Utah	Yes	Some of both types	Yes	Separately	Yes	Similar to a "traditional" LEA	Yes

See notes at end of table.

Appendix F— Fiscal Data Plan Responses

State	Does your state have charter schools? Q.2.a	Your state's charter schools are: Q.2.b	Are your state's charter schools included in your NPEFS report and F-33 data? Q.2.c	Charters within LEAs		Charters separate from LEAs	
				Are school finance ADA data included within the LEA data? Q.2.d	Does your accounting system provide a means for the LEA to report finance activity for these units? Q.2.e	How are the data collected? Q.2.f	Do these charters use your state's financial accounting and reporting system? Q.2.g
Vermont	No	†	†	†	†	†	†
Virginia	Yes	Part of an existing LEA	Yes	Included	No ²⁰	†	†
Washington	No	†	†	†	†	†	†
West Virginia	—	—	—	—	—	—	—
Wisconsin	Yes	Some of both types	No ²¹	Included	No ²²	Different from a "traditional" LEA	No
Wyoming	Yes	Part of an existing LEA	Yes	Included	Yes	†	†
Other jurisdictions							
American Samoa	No	†	†	†	†	†	†
Guam	—	—	—	—	—	—	—
Northern Mariana Islands	No	†	†	†	†	†	†
Puerto Rico	No	†	†	†	†	†	†
Virgin Islands	—	—	—	—	—	—	—
—Not available.							
† Not applicable.							
¹ Charter schools need training and technical assistance to complete the NPEFS survey.							
² Each charter school has its own accounting system. DC will consider allowing each charter school to complete the survey and combine their data using spreadsheet software (e.g., Excel).							
³ The two charter schools are organized as state charter schools. Their data are reported to and collected by the state attorney general's office, not the state education agency.							
⁴ State-operated. Data are collected by the state attorney general's office.							
⁵ Charter schools are included in NPEFS and ADA. F-33 reports only mainframe data; charter data are not reported via mainframe.							
⁶ LEAs report data for charter schools through the AFR mainframe reporting; LEAs with charter schools also provide AFR data through Excel spreadsheets for the individual charter schools.							
⁷ Charter school expenditures are not included in the various functional categories, but the tuition districts pay to them (accounting for all or most of their spending) does appear on the reports.							
⁸ The tuition paid by the district to in-district Horace Mann charter schools is included in the finance data as tuition to MA schools but the membership and ADA are not included.							
⁹ Tuition to charter schools is reported on the End of Year Pupil and Financial Report. Pupil data are reported as tuitioned out on the End of Year Report.							
¹⁰ An audit report in the late 1990's recommended that charter schools not be required to report in End of Year Report format.							
¹¹ The charter school submits a separate financial report. The state aggregates the charter data to the LEA.							
¹² F-33 data are reported separately while NPEFS data are reported state-wide.							
¹³ Charter schools report separately.							
¹⁴ Charter school data/enrollment are filed with the Charter School unit of the NY State Education Department.							
¹⁵ But not very proficiently.							
¹⁶ Some direct federal dollars do not go through the LEA. The charter schools report to us individually.							
¹⁷ Charter schools report the expenditures, the LEA reports the revenues, and the data are merged. All data are in the same format.							
¹⁸ LEA expenditures for charter schools are reported under the "Instruction" function and "Contracted Services" object.							
¹⁹ We do not have data on separate entities. Data will be provided on FY 2004 survey.							
²⁰ School divisions report charter school data combined with all other school data. It is not possible to break out the data corresponding to charter schools.							
²¹ We have three chartering entities that do not report data to us: UW-Milwaukee, City of Milwaukee, and UW-Parkside.							
²² We do not collect a school's finance activity separately. It is included in the district's numbers.							
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey" (NPEFS), Fiscal year 2003, version 1b.							

Appendix F— Fiscal Data Plan Responses

Table F-5. Data plan responses to questions 3.a through 4.b by state: Fiscal year 2003						
State	Can you report teacher salaries by program? Q.3.a	Can you get teacher salary data from your accounting system? Q.3.b	Can you get teacher salary data from your payroll system? Q.3.c	Will you be able to report teacher salaries (by program) in the FY 2004 data collection? Q.3.d	Can you track federal revenues that are transferred from one program into another? Q.4.a	Can you report expenditures from the initial federal allocation only in the "Exclusions" section of the NPEFS survey? Q.4.b
Alabama	Yes	Yes	No	Yes	Yes	No
Alaska	No	No	No	No	No	Yes
Arizona	—	—	—	—	—	—
Arkansas	No	No	No	No	Yes	Yes
California	Yes	Yes	No	Yes	No	No
Colorado	No	No	No	No	Yes	No
Connecticut	No	No	No	No	No	No
Delaware	Yes	No	Yes	Yes	No	No
District of Columbia	Yes	Yes	Yes	Yes	Yes	Yes
Florida	No	No	No	No	Yes	Yes
Georgia	Yes	Yes	Yes	Yes	Yes	No
Hawaii	Yes	Yes	Yes	Yes	Yes	Yes
Idaho	—	—	—	—	No	No
Illinois	No	No	No	No	No	No
Indiana	Yes	Yes	No	Yes	Yes	Yes
Iowa	No	No	No	No	No	Yes
Kansas	No	No	No	No	Yes	Yes
Kentucky	Yes	Yes	Yes	Yes	Yes	Yes
Louisiana	Yes	Yes	No	Yes	No	Yes
Maine	Yes	Yes	Yes	Yes	No	No
Maryland	No	No	No	No	Yes	Yes
Massachusetts	Yes	Yes	No	Yes	Yes	Yes
Michigan	No	No	No	No	No	Yes
Minnesota	Yes	Yes	No	Yes	No	Yes
Mississippi	Yes	Yes	No	Yes	No	Yes
Missouri	No	No	No	No	Yes	Yes
Montana	No	No	No	No	No	Yes
Nebraska	No	No	No	No	No	No
Nevada	No	No	No	No	No	Yes
New Hampshire	Yes	Yes	No	Yes	No	No
New Jersey	Yes	Yes	No	Yes	No	Yes
New Mexico	Yes	Yes	No	Yes	Yes	No
New York	No	No	No	No	No	No
North Carolina	No	No	No	No	Yes	No
North Dakota	Yes	Yes	No	Yes	Yes	No
Ohio	No	No	No	No	Yes	Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes
Oregon	No	No	No	No	No	Yes
Pennsylvania	No	No	No	No	No	Yes
Rhode Island	Yes	Yes	No	Yes	No	Yes
South Carolina	Yes	Yes	Yes	Yes	No	Yes
South Dakota	No	No	No	No	Yes	No
Tennessee	Yes	Yes	No	Yes	Yes	Yes
Texas	No	No	Yes	No	No	Yes
Utah	Yes	Yes	No	Yes	No	Yes
See notes at end of table.						

Appendix F— Fiscal Data Plan Responses

Table F-5. Data plan responses to questions 3.a through 4.b by state: Fiscal year 2003—Continued							Can you report expenditures from the initial federal allocation only in the "Exclusions" section of the NPEFS survey?
State	Can you report teacher salaries by program? Q.3.a	Can you get teacher salary data from your accounting system? Q.3.b	Can you get teacher salary data from your payroll system? Q.3.c	Will you be able to report teacher salaries (by program) in the FY 2004 data collection? Q.3.d	Can you track federal revenues that are transferred from one program into another? Q.4.a	Q.4.b	Can you report expenditures from the initial federal allocation only in the "Exclusions" section of the NPEFS survey? Q.4.b
Vermont	Yes	No	No	Yes	Yes	Yes	Yes
Virginia	Yes	Yes	No	Yes	No	Yes	Yes
Washington	Yes	Yes	No	Yes	No	Yes	Yes
West Virginia	—	—	—	—	—	—	—
Wisconsin	No	No	No	No	No	No	No
Wyoming	Yes	Yes	No	Yes	No	No	No
Other jurisdictions							
American Samoa	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Guam	—	—	—	—	—	—	—
Northern Mariana Isla	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Puerto Rico	Yes	No	Yes	Yes	Yes	Yes	No
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 2003, version 1b.							

Appendix F— Fiscal Data Plan Responses

Table F-6. Data plan responses to questions 5.a.i through 5.b, by state: Fiscal year 2003				
State	Are the following included in the reported revenues and expenditures?			If you are including revenues and expenditures for the students referenced in (5.a), are you including those students in your ADA figure? Q.5.b
	Incarcerated students Q.5.a.i	Homebound students Q.5.a.ii	Special education students receiving education services in private facilities Q.5.a.iii	
Alabama	No	Yes	No	No
Alaska	Yes	Yes	Yes	Yes
Arizona	—	—	—	—
Arkansas	Yes	Yes	No	Yes
California	Yes	Yes	Yes	Yes
Colorado	Yes	Yes	Yes	Yes
Connecticut	No	Yes	Yes	Yes
Delaware	No	Yes	Yes	Yes
District of Columbia	Yes	Yes	Yes	Yes
Florida	Yes	Yes	Yes	Yes
Georgia	No	Yes	No	Yes
Hawaii	No	No	Yes	Yes
Idaho	—	—	—	—
Illinois	No	Yes	No	Yes
Indiana	No	No	Yes	Yes
Iowa	Yes	Yes	Yes	Yes
Kansas	Yes	Yes	Yes	Yes
Kentucky	Yes	Yes	Yes	Yes
Louisiana	Yes	Yes	No	Yes
Maine	No	No	Yes	Yes
Maryland	No	No	Yes	No
Massachusetts	No	Yes	Yes	No
Michigan	—	—	—	Yes
Minnesota	Yes	Yes	Yes	Yes
Mississippi	No	Yes	Yes	No
Missouri	No	Yes	Yes	Yes
Montana	Yes	Yes	Yes	Yes
Nebraska	No	Yes	Yes	Yes
Nevada	Yes	Yes	No	Yes
New Hampshire	No	No	Yes	No
New Jersey	No	Yes	Yes	Yes
New Mexico	No	No	No	Yes
New York	Yes	Yes	Yes	Yes
North Carolina	No	Yes	Yes	Yes
North Dakota	No	Yes	Yes	No
Ohio	Yes	Yes	Yes	Yes
Oklahoma	No	No	No	Yes
Oregon	Yes	Yes	Yes	Yes
Pennsylvania	Yes	Yes	Yes	Yes
Rhode Island	No	Yes	Yes	Yes
South Carolina	No	No	No	Yes
South Dakota	No	Yes	Yes	Yes
Tennessee	No	Yes	Yes	Yes
Texas	Yes	Yes	Yes	Yes
Utah	Yes	Yes	No	Yes
See notes at end of table.				

Appendix F— Fiscal Data Plan Responses

Table F-6. Data plan responses to questions 5.a.i through 5.b, by state: Fiscal year 2003—Continued					
State	Are the following included in the reported revenues and expenditures?			If you are including revenues and expenditures for the students referenced in (5.a), are you including those students in your ADA figure?	
	Incarcerated students Q.5.a.i	Homebound students Q.5.a.ii	Special education students receiving education services in private facilities Q.5.a.iii	Q.5.b	
Vermont	No	Yes	Yes	Yes	
Virginia	Yes	Yes	Yes	Yes	
Washington	Yes	Yes	Yes	No	
West Virginia	—	—	—	—	
Wisconsin	Yes	Yes	Yes	Yes	
Wyoming	No	Yes	Yes	Yes	
Other jurisdictions					
American Samoa	Yes	No	No	No	
Guam	—	—	—	—	
Northern Mariana Islands	No	No	Yes	Yes	
Puerto Rico	Yes	No	Yes	Yes	
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 2003, version 1b.

Appendix G—Value Distribution and Field Frequencies

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage of imputation flags, by variable: Fiscal year 2003

Variable	Label	Number					Percent				
		Total	Flags			Totaled	Reported	Flags			Totaled
			Reported	Adjusted	Imputed			Adjusted	Imputed		
IR1A	LOCAL REV PROPERTY TAX	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR1B	LOCAL REV NONPROPERTY TAX	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR1C	LOCAL REV LOC GOVT PROP TAX	56	54	2	0	0	96.4	3.6	0.0	0.0	
IR1D	LOCAL REV LOC GOVT NONPROP TAX	56	54	2	0	0	96.4	3.6	0.0	0.0	
IR1E	LOCAL REV INDIVID TUITION	56	54	2	0	0	96.4	3.6	0.0	0.0	
IR1F	LOCAL REV TUITION FR LEA'S	56	55	1	0	0	98.2	1.8	0.0	0.0	
IR1G	LOCAL REV TRANSPORT FEES INDIV	56	55	1	0	0	98.2	1.8	0.0	0.0	
IR1H	LOCAL REV TRANSPORT FEES LEA'S	56	55	1	0	0	98.2	1.8	0.0	0.0	
IR1I	LOCAL REV EARNINGS ON INVESTMT	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 REVS	56	55	1	0	0	98.2	1.8	0.0	0.0	
IR1M	LOCAL REV TEXTBOOK REVS	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR1N	LOCAL REV SUMMER SCHOOL	56	54	2	0	0	96.4	3.6	0.0	0.0	
ISTR1	LOCAL REV SUBTOTAL	56	55	0	0	1	98.2	0.0	0.0	1.8	
IR2	INTERMED REVENUES	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR3	STATE REVENUES	56	56	0	0	0	100.0	0.0	0.0	0.0	
IR4A	RED REV DIRECT GRANTS	56	55	1	0	0	98.2	1.8	0.0	0.0	
IR4B	FED REV THRU STATE	56	55	1	0	0	98.2	1.8	0.0	0.0	
IR4C	FED REV THRU INTERMED AGENCIES	56	55	1	0	0	98.2	1.8	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	OTHER SOURCES OF REVENUE	56	54	0	2	0	96.4	0.0	3.6	0.0	
ITR	TOTAL REVENUE FROM ALL SOURCES	56	55	0	0	1	98.2	0.0	0.0	1.8	
IE11	INSTR EXP SALARIES	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE12	INSTR EP EMP BENEFITS	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE13	INSTR EXP PURCHASED SERVICES	56	54	2	0	0	96.4	3.6	0.0	0.0	
IE14	INSTR EXP TUITION	56	52	4	0	0	92.9	7.1	0.0	0.0	
IE15	INSTR EXP TUIT TO OTHER LEA'S	56	53	3	0	0	94.6	5.4	0.0	0.0	
IE16	INSTR EXP SUPPLIES	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE17	INSTR EXP PROPERTY	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE18	INSTR EXP OTHER	56	54	2	0	0	96.4	3.6	0.0	0.0	
ISTE1	INSTR EXP SUBTOTAL	56	53	0	0	3	94.6	0.0	0.0	5.4	
IE212	SUP EXP SALARY STUDENTS	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE213	SUP EXP SALARY INST STAFF	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE214	SUP EXP SALARY GEN ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE215	SUP EXP SALARY SCH ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE216	SUP EXP SALARY OPER & MAIN	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE217	SUP EXP SALARY STUDENT TRANSP	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE218	SUP EXP SALARY OTHER SERVICES	56	55	1	0	0	98.2	1.8	0.0	0.0	
ITE21	SUP EXP SALARY SUBTOTAL	56	55	0	0	1	98.2	0.0	0.0	1.8	
IE222	SUP EXP EMP BENE STUDENTS	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE223	SUP EXP EMP BENE INST STAFF	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE224	SUP EXP EMP BENE GEN ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE 225	SUP EXP EMP BENE SCH ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE226	SUP EXP EMP BENE OPER & MAIN	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE227	SUP EXP EMP BENE PUPIL TRANSP	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE228	SUP EXP EMP BENE OTHER SERV	56	55	1	0	0	98.2	1.8	0.0	0.0	
ITE22	SUP EXP EMP BENE SUBTOTAL	56	55	0	0	1	98.2	0.0	0.0	1.8	
IE232	SUP EXP PURCH SV STUDENTS	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE233	SUP EXP PURCH SV INST STAFF	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE234	SUP EXP PURCH SV GEN ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE235	SUP EXP PURCH SV SCH ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE236	SUP EXP PURCH SV OPER & MAIN	56	54	2	0	0	96.4	3.6	0.0	0.0	
IE237	SUP EXP PURCH SV PUPIL TRANSP	56	54	2	0	0	96.4	3.6	0.0	0.0	
IE238	SUP EXP PURCH SV OTHER SERV	56	55	1	0	0	98.2	1.8	0.0	0.0	
ITE23	SUP EXP PURCH SV SUBTOTAL	56	53	0	0	3	94.6	0.0	0.0	5.4	

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage of imputation flags, by variable: Fiscal year 2003—Continued

Variable	Label	Number					Percent				
		Total	Flags			Total	Reported	Flags			Total
			Reported	Adjusted	Imputed			Adjusted	Imputed		
IE242	SUP EXP SUPPLIES STUDENTS	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE243	SUP EXP SUPPLIES INST STAFF	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE244	SUP EXP SUPPLIES GEN ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE 245	SUP EXP SUPPLIES SCH ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE246	SUP EXP SUPPLIES OPER & MAIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE247	SUP EXP SUPPLIES PUPIL TRANSP	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE248	SUP EXP SUPPLIES OTHER SERV	56	55	1	0	0	98.2	1.8	0.0	0.0	
ITE24	SUP EXP SUPPLIES SUBTOTAL	56	55	0	0	1	98.2	0.0	0.0	1.8	
IE252	SUP EXP PROPERTY STUDENTS	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE253	SUP EXP PROPERTY INST STAFF	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE254	SUP EXP PROPERTY GEN ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE255	SUP EXP PROPERTY SCH ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE256	FLAG SUP EXP PROPERTY OPER & MAIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE257	SUP EXP PROPERTY PUPIL TRANSP	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE258	SUP EXP PROPERTY OTHER SERV	56	55	1	0	0	98.2	1.8	0.0	0.0	
ITE25	SUP EXP PROPERTY SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE262	SUP EXP OTHER INST STUDENTS	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE263	SUP EXP OTHER INST STAFF	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE264	SUP EXP OTHER GEN ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE265	SUP EXP OTHER SCH ADMIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE266	SUP EXP OTHER OPER & MAIN	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE267	SUP EXP OTHER PUPIL TRANSP	56	54	2	0	0	96.4	3.6	0.0	0.0	
IE268	SUP EXP OTHER SERV	56	55	1	0	0	98.2	1.8	0.0	0.0	
ITE26	SUP EXP OTHER SUBTOTAL	56	54	0	0	2	96.4	0.0	0.0	3.6	
ISTE22	SUP EXP SUBTOTAL STUDENTS	56	56	0	0	0	100.0	0.0	0.0	0.0	
ISTE23	SUP EXP SUBTOTAL INST STAFF	56	56	0	0	0	100.0	0.0	0.0	0.0	
ISTE24	SUP EXP SUBTOTAL GEN ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0	
ISTE25	SUP EXP SUBTOTAL SCH ADMIN	56	56	0	0	0	100.0	0.0	0.0	0.0	
ISTE26	SUP EXP SUBTOTAL OPER & MAIN	56	56	0	0	0	100.0	0.0	0.0	0.0	
ISTE27	SUP EXP SUBTOTAL PUPIL TRANSP	56	56	0	0	0	100.0	0.0	0.0	0.0	
ISTE28	SUP EXP SUBTOTAL OTHER SERVICES	56	56	0	0	0	100.0	0.0	0.0	0.0	
ISTE2T	SUP EXP TOTAL SUPPORT SERVICES	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3A11	NONINST SERV FOOD SERV SALARY	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3A12	NONINST SERV FOOD SERV EMP BEN	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3A13	NONINST SERV FOOD SERV PURCH	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE3A14	NONINST SERV FOOD SERV SUPPLY	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3A2	NONINSTR SERV FOOD SERV PROP	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3A16	NONINSTR SERV FOOD SERV OTHER	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE3A1	NONINSTR SERV FOOD SERV SUBTOT	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3B11	NONINSTR SERV ENTERPRISE SALAR	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3B12	NONINSTR SERV ENTERPRS EMP BENE	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3B13	NONINSTR SERV ENTRPRS PUR SERV	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3B14	NONINSTR SERV ENTERPRISE SUPPL	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3B2	NONINSTR SERV ENTERPRISE PROP	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3B16	NONINSTR SERV ENTERPRISE OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE3B1	NONINSTR SERV ENTERPRIS SUBTOT	56	56	0	0	0	100.0	0.0	0.0	0.0	
ISTE3	NONINSTR SERV TOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE4A1	DIRECT PROG SUP TEXTBOOKS	56	55	1	0	0	98.2	1.8	0.0	0.0	
IE4A2	DIRECT PROG SUP TEXTBOOKS (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE4B1	DIRECT PROG SUP TRANSPORT	56	54	2	0	0	96.4	3.6	0.0	0.0	
IE4B2	DIRECT PROG SUP TRNSPRT (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE4C1	DIRECT PROG SUP EMP BENE	56	42	14	0	0	75.0	25.0	0.0	0.0	
IE4C2	DIRECT PROG SUP EMP BEN (PROP)	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE4D	DIRECT PROG SUP PRIV SCH STUDNT	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE4E1	DIRECT PROG SUP OTHER	56	39	17	0	0	69.6	30.4	0.0	0.0	
IE4E2	DIRECT PROG SUP OTHER (PROPERTY)	56	52	4	0	0	92.9	7.1	0.0	0.0	
ISTE4	DIRECT PROG SUP SUBTOTAL	56	37	0	0	19	66.1	0.0	0.0	33.9	

See notes at end of table.

Appendix G—Value Distribution and Field Frequencies

Table G-1. Number and percentage of imputation flags, by variable: Fiscal year 2003—Continued

Variable	Label	Number					Percent				
		Total	Flags				Total	Flags			
			Reported	Adjusted	Imputed	Totaled		Reported	Adjusted	Imputed	Totaled
ITE5	CURRENT EXPENDITURES	56	53	0	0	3	94.6	0.0	0.0	5.4	
IE61	FACILITIES AQUIS NONPROPERTY	56	45	11	0	0	80.4	19.6	0.0	0.0	
IE62	FACILITIES AQUIS PROP (LAND/BLDS)	56	44	12	0	0	78.6	21.4	0.0	0.0	
IE63	FACILITIES AQUIS EQUIPMENT	56	51	5	0	0	91.1	8.9	0.0	0.0	
ISTE6	FACILITIES AQUIS TOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE7A1	OTHER USE DEBT SERVICE INTEREST	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE7A2	OTHER USE REDEMPTION	56	56	0	0	0	100.0	0.0	0.0	0.0	
ISTE7	OTHER USE DEBT SERV SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE81	COMM SERV NONPROPERTY	56	51	3	2	0	91.1	5.4	3.6	0.0	
IE82	COMM SERV PROPERTY	56	51	3	2	0	91.1	5.4	3.6	0.0	
IE9A	DIRECT COST PROG NONPUB SCH	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE9B	DIRECT COST PROG ADULT ED	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE9C	DIRECT COST PROG COMM COLLEGE	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE9D	DIRECT COST PROG OTHER	56	56	0	0	0	100.0	0.0	0.0	0.0	
IE91	DIRECT COST PROG PROPERTY	56	56	0	0	0	100.0	0.0	0.0	0.0	
ISTE9	DIRECT COST PROG SUBTOTAL	56	56	0	0	0	100.0	0.0	0.0	0.0	
ITE10	PROPERTY TOTAL	56	42	0	0	14	75.0	0.0	0.0	25.0	
ITE11	TOTAL EXPENDITURES FOR EDUCATION	56	51	0	0	5	91.1	0.0	0.0	8.9	
IX12C	EXCLUS FOR PL 100 297 TITLE I	56	56	0	0	0	100.0	0.0	0.0	0.0	
IX12D	EXCLUS FOR PL 100 297 TITLE I CO	56	56	0	0	0	100.0	0.0	0.0	0.0	
IX12E	EXCLUS FOR PL 100 297 TL V PRT A 2	56	56	0	0	0	100.0	0.0	0.0	0.0	
IX12F	EXCLUS FOR PL 100 297 TL V PRT A 2 CO	56	56	0	0	0	100.0	0.0	0.0	0.0	
ITX12	TOTAL EXCLUS FOR PL 100 297	56	55	0	0	1	98.2	0.0	0.0	1.8	
INCE13	NET CURRENT EXPENDITURES	56	52	0	0	4	92.9	0.0	0.0	7.1	
IADA	ADA (STATE AND NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0	
IA14A	ADA (STATE DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0	
IA14B	ADA (NCES DEFINITION)	56	56	0	0	0	100.0	0.0	0.0	0.0	
IPPE15	PER PUPIL EXPENDITURES	56	53	0	0	3	94.6	0.0	0.0	5.4	
IMEMBR02	TOTAL STUDENT	56	51	0	0	5	91.1	0.0	0.0	8.9	

NOTE: Percentages may not sum to 100 because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey" (NPEFS), Fiscal year 2003, version 1b.

Appendix G—Value Distribution and Field Frequencies

Table G-2. Minimum, maximum, and mean for continuous variables, by variable: Fiscal year 2003

Variable	Label	Number	Missing	Not applicable	[In dollars]		
					Minimum	Maximum	Mean
R1A	LOCAL REV PROPERTY TAX	40	1	15	\$200,065,385	\$15,237,324,387	\$3,050,655,340.9
R1B	LOCAL REV NONPROPERTY TAX	26	1	29	543,782	1,864,305,374	288,600,533.2
R1C	LOCAL REV LOC GOVT PROP TAX	22	1	33	110,381	5,874,061,454	1,203,889,668.2
R1D	LOCAL REV LOC GOVT NONPROP TAX	20	1	35	175,552	2,631,581,137	388,985,324.8
R1E	LOCAL REV INDIVID TUITION	55	1	0	0	87,393,031	11,727,854.1
R1F	LOCAL REV TUITION FR LEA'S	55	1	0	0	1,084,908,513	78,675,534.5
R1G	LOCAL REV TRANSPORT FEES INDIVID	55	1	0	0	20,398,593	1,467,416.7
R1H	LOCAL REV TRANSPORT FEES LEA'S	55	1	0	0	162,662,627	4,806,220.6
R1I	LOCAL REV EARNINGS ON INVESTMT	55	1	0	0	552,142,330	52,972,852.1
R1J	LOCAL REV FOOD SERVICE	55	1	0	0	545,388,713	111,519,347.6
R1K	LOCAL REV STUDENT ACTIVITIES	55	1	0	0	414,449,875	55,903,206.4
R1L	LOCAL REV OTHER REVS	55	1	0	13,457	2,415,527,902	186,596,743.8
R1M	LOCAL REV TEXTBOOK REVS	55	1	0	0	74,076,408	3,298,123.4
R1N	LOCAL REV SUMMER SCHOOL	55	1	0	0	17,580,149	2,042,581.2
STR1	LOCAL REV SUBTOTAL	55	1	0	95,102	17,830,356,297	3,403,620,974.3
R2	INTERMED REVENUES	55	1	0	0	207,201,600	22,947,106.2
R3	STATE REVENUES	55	1	0	0	33,561,358,340	3,929,890,217.4
R4A	FED REV DIRECT GRANTS	55	1	0	0	630,492,022	57,751,824.0
R4B	FED REV THRU STATE	55	1	0	6,002,860	5,034,701,938	603,205,883.2
R4C	FED REV THRU INTERMED AGENCIES	55	1	0	0	94,571,436	8,330,078.7
R4D	FED REV OTHER SOURCES	55	1	0	0	217,998,982	29,486,571.6
STR4	FED REV SUBTOTAL	55	1	0	23,182,504	5,629,648,814	698,774,357.5
R5	OTHER SOURCES OF REVENUE	55	1	0	0	9,812,967,947	856,209,696.1
TR	TOTAL REVENUE FROM ALL SOURCES	55	1	0	60,711,607	57,021,363,451	8,055,232,655.3
E11	INSTR EXP SALARIES	55	1	0	15,725,291	20,548,956,218	3,097,621,833.2
E12	INSTR EXP EMP BENEFITS	55	1	0	3,039,973	5,596,635,109	839,794,245.5
E13	INSTR EXP PURCHASED SERVICES	55	1	0	164,124	951,540,994	132,760,275.1
E14	INSTR EXP TUITION	55	1	0	0	615,501,558	59,974,323.5
E15	INSTR EXP TUITION TO OTHER LEA'S	55	1	0	0	1,164,471,052	89,286,053.4
E16	INSTR EXP SUPPLIES	55	1	0	1,380,184	1,555,769,063	205,922,358.9
E17	INSTR EXP PROPERTY	55	1	0	0	165,511,421	43,826,618.2
E18	INSTR EXP OTHER	55	1	0	0	149,971,818	19,526,978.9
STE1	INSTR EXP SUBTOTAL	55	1	0	24,661,557	29,170,269,346	4,355,600,015.0
E212	SUP EXP SALARY STUDENTS	55	1	0	0	1,533,136,690	255,192,922.7
E213	SUP EXP SALARY INST STAFF	55	1	0	0	1,835,385,097	205,753,471.3
E214	SUP EXP SALARY GEN ADMIN	55	1	0	0	311,567,657	67,028,549.1
E215	SUP EXP SALARY SCH ADMIN	55	1	0	0	2,373,491,616	294,787,705.6
E216	SUP EXP SALARY OPER & MAIN	55	1	0	0	1,907,073,482	265,466,714.3
E217	SUP EXP SALARY STUDENT TRANSP	55	1	0	0	499,449,751	108,646,757.2
E218	SUP EXP SALARY OTHER SERVICES	55	1	0	98,478	1,269,876,379	114,163,820.5
TE21	SUP EXP SALARY SUBTOTAL	55	1	0	2,318,632	9,644,175,950	1,311,039,940.7
E222	SUP EXP EMP BENE STUDENTS	55	1	0	0	433,117,779	66,903,180.2
E223	SUP EXP EMP BENE INST STAFF	55	1	0	0	475,434,171	52,923,084.4
E224	SUP EXP EMP BENNE GEN ADMIN	55	1	0	0	118,474,898	21,245,205.1
E225	SUP EXP EMP BENE SCH ADMIN	55	1	0	0	701,542,496	78,961,597.1
E226	SUP EXP EMP BENE OPER & MAIN	55	1	0	0	572,534,962	81,409,519.0
E227	SUP EXP EMP BENE PUPIL TRANS	55	1	0	0	155,463,665	34,649,041.5
E228	SUP EXP EMP BENE OTHER SERV	55	1	0	15,080	408,479,182	36,873,701.8
TE22	SUP EXP EMP BENE SUBTOTAL	55	1	0	754,070	2,821,585,427	372,965,329.2
E232	SUP EXP PURCH SV STUDENTS	55	1	0	123,901	219,201,955	30,888,768.0
E233	SUP EXP PURCH SV INST STAFF	55	1	0	21,054	476,849,648	46,903,232.1
E234	SUP EXP PURCH SV GEN ADMIN	55	1	0	23,689	268,335,093	43,617,656.4

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 2003—Continued

Variable	Label	Number	Missing	Not applicable	[In dollars]		
					Minimum	Maximum	Mean
E235	SUP EXP PURCH SV SCH ADMIN	55	1	0	0	128,085,113	13,079,351.7
E236	SUP EXP PURCH SV OPER & MAIN	55	1	0	0	1,103,387,009	180,159,302.8
E237	SUP EXP PURCH SV PUPIL TRANSP	55	1	0	0	1,090,156,636	118,388,291.9
E238	SUP EXP PURCH SV OTHER SERV	55	1	0	75,415	498,179,538	59,779,423.2
TE23	SUP EXP PURCH SV SUBTOTAL	55	1	0	991,246	3,086,909,918	492,816,026.1
E242	SUP EXP SUPPLIES STUDENTS	55	1	0	0	51,854,877	8,564,756.7
E243	SUP EXP SUPPLIES INST STAFF	55	1	0	0	340,377,170	32,585,741.0
E244	SUP EXP SUPPLIES GEN ADMIN	55	1	0	0	18,812,183	4,101,018.1
E245	SUP EXP SUPPLIES SCH ADMIN	55	1	0	0	66,989,129	7,568,946.1
E246	SUP EXP SUPPLIES OPER & MAIN	55	1	0	0	1,181,993,134	138,174,477.2
E247	SUP EXP SUPPLIES PUPIL TRANSP	55	1	0	0	88,041,967	20,556,283.2
E248	SUP EXP SUPPLIES OTHER SERV	55	1	0	0	120,533,023	13,054,763.5
TE24	SUP EXP SUPPLIES SUBTOTAL	55	1	0	601,286	1,841,295,201	224,605,985.8
E252	SUP EXP PROPERTY STUDENTS	55	1	0	0	12,085,855	1,674,642.5
E253	SUP EXP PROPERTY INST STAFF	55	1	0	0	100,876,198	10,079,421.6
E254	SUP EXP PROPERTY GEN ADMIN	55	1	0	0	7,283,682	1,579,430.3
E255	SUP EXP PROPERTY SCH ADMIN	55	1	0	0	10,867,265	1,739,083.9
E256	SUP EXP PROPERTY OPER & MAIN	55	1	0	0	221,538,246	18,894,729.8
E257	SUP EXP PROPERTY PUPIL TRANSP	55	1	0	0	100,485,478	18,572,036.5
E258	SUP EXP PROPERTY OTHER SERV	55	1	0	0	52,351,309	8,943,062.1
TE25	SUP EXP PROPERTY SUBTOTAL	55	1	0	0	363,614,797	61,482,406.5
E262	SUP EXP OTHER STUDENTS	55	1	0	0	71,509,012	3,062,514.2
E263	SUP EXP OTHER INST STAFF	55	1	0	0	36,037,812	4,027,922.7
E264	SUP EXP OTHER GEN ADMIN	55	1	0	0	58,691,367	9,197,438.8
E265	SUP EXP OTHER SCH ADMIN	55	1	0	0	35,712,228	1,983,074.7
E266	SUP EXP OTHER OPER & MAIN	55	1	0	0	90,881,789	7,062,892.5
E267	SUP EXP OTHER PUPIL TRANSP	55	1	0	0	55,635,673	3,412,551.4
E268	SUP EXP OTHER SERV	55	1	0	0	164,614,854	17,883,862.8
TE26	SUP EXP OTHER SUBTOTAL	55	1	0	256,852	270,254,850	46,630,257.1
STE22	SUP EXP SUBTOTAL STUDENTS	55	1	0	653,054	2,156,448,769	364,612,141.8
STE23	SUP EXP SUBTOTAL INST STAFF	55	1	0	163,059	3,129,644,305	342,193,451.5
STE24	SUP EXP SUBTOTAL GEN ADMIN	55	1	0	617,115	726,975,759	145,189,867.6
STE25	SUP EXP SUBTOTAL SCH ADMIN	55	1	0	0	3,271,306,005	396,380,675.2
STE26	SUP EXP SUBTOTAL OPER & MAIN	55	1	0	0	4,573,189,863	672,272,905.8
STE27	SUP EXP SUBTOTAL PUPIL TRANSP	55	1	0	102,766	1,697,932,705	285,652,925.3
STE28	SUP EXP SUBTOTAL OTHER SERV	55	1	0	545,631	2,302,037,362	241,755,571.7
STE2T	SUP EXP TOTAL SUPPORT SERVICES	55	1	0	4,922,086	17,017,790,554	2,448,057,538.9
E3A11	NONINST SERV FOOD SERV SALARIES	55	1	0	253,604	628,120,613	99,438,317.3
E3A12	NONINST SERV FOOD SERV EMP BENE	55	1	0	69,356	190,014,028	30,337,874.1
E3A13	NONINST SERV FOOD SERV PURCH SERV	55	1	0	0	133,055,744	21,059,297.9
E3A14	NONINST SERV FOOD SERV SUPPLIES	55	1	0	105,898	849,298,734	123,229,639.5
E3A2	NONINSTR SERV FOOD SERV PROPERTY	55	1	0	0	14,027,708	4,316,435.3
E3A16	NONINSTR SERV FOOD SERV OTHER	55	1	0	0	24,333,346	3,188,733.5
E3A1	NONINSTR SERV FOOD SERV SUBTOTAL	55	1	0	2,372,417	1,727,582,956	277,253,862.3
E3B11	NONINSTR SERV ENTERPRISE SALARIES	55	1	0	0	36,892,931	2,897,567.6
E3B12	NONINSTR SERV ENTERPRISE EMP BENE	55	1	0	0	22,848,487	1,018,739.0
E3B13	NONINSTR SERV ENTERPRISE PURCH SERV	55	1	0	0	88,071,387	3,611,388.9
E3B14	NONINSTR SERV ENTERPRISE SUPPLIES	55	1	0	0	63,055,439	5,427,266.4
E3B2	NONINSTR SERV ENTERPRISE PROPERTY	55	1	0	0	7,707,848	332,168.9
E3B16	NONINSTR SERV ENTERPRISE OTHER	55	1	0	0	117,277,150	3,566,637.7
E3B1	NONINSTR SERV ENTERPRISE SUBTOTAL	55	1	0	0	129,932,294	16,521,599.5
STE3	NONINSTR SERV TOTAL	55	1	0	2,372,417	1,795,341,685	293,775,461.9
E4A1	DIRECT PROG SUP TEXTBOOKS	55	1	0	0	0	0.0

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 2003—Continued

Variable	Label	Number	Missing	Not applicable	[In dollars]		
					Minimum	Maximum	Mean
E4A2	DIRECT PROG SUP TEXTBOOKS (PROP)	55	1	0	0	0	0.0
E4B1	DIRECT PROG SUP TRANSPORT	55	1	0	0	0	0.0
E4B2	DIRECT PROG SUP TRANSPORT (PROP)	55	1	0	0	0	0.0
E4C1	DIRECT PROG SUP EMP BENE	55	1	0	0	0	0.0
E4C2	DIRECT PROG SUP EMP BENE (PROP)	55	1	0	0	0	0.0
E4D	DIRECT PROG SUP PRIV SCH STUDENT	55	1	0	0	88,622,132	3,909,981.7
E4E1	DIRECT PROG SUP OTHER	55	1	0	0	0	0.0
E4E2	DIRECT PROG SUP OTHER (PROPERTY)	55	1	0	0	0	0.0
STE4	DIRECT PROG SUP SUBTOTAL	55	1	0	0	0	0.0
TE5	CURRENT EXPENDITURES	55	1	0	47,566,472	47,983,401,585	7,097,433,015.8
E61	FACILITIES AQUIS NONPROPERTY	55	1	0	211,782	5,638,596,532	655,093,185.1
E62	FACILITIES AQUIS PROP (LAND & BLDS)	55	1	0	0	1,057,565,456	76,189,268.0
E63	FACILITIES AQUI PROP (EQUIPMENT)	55	1	0	0	378,403,899	47,172,463.8
STE6	FACILITIES AQUIS NONPROP & PROP TOTAL	55	1	0	211,782	6,772,856,089	778,454,916.9
E7A1	OTHER USE DEBT SERVICE INTEREST	55	1	0	0	1,462,761,520	209,410,453.9
E7A2	OTHER USE DEBT SERV REDEMPTION	55	1	0	0	1,937,090,848	348,402,313.3
STE7	OTHER USE DEBT SERV SUBTOTAL	55	1	0	0	2,681,071,355	557,812,767.2
E81	COMM SERV NONPROPERTY	55	1	0	0	396,928,828	49,369,685.0
E82	COMM SERV PROPERTY	55	1	0	0	10,673,343	944,543.6
E9A	DIRECT COST PROG NONPUB SCH	55	1	0	0	311,628,559	17,353,403.3
E9B	DIRECT COST PROG ADULT ED	55	1	0	0	613,616,494	36,826,940.6
E9C	DIRECT COST PROG COMM COLLEGE	55	1	0	0	460,151	8,366.4
E9D	DIRECT COST PROG OTHER	55	1	0	0	788,640,728	18,569,198.2
E91	DIRECT COST PROG PROPERTY	55	1	0	0	12,696,547	1,007,665.9
STE9	DIRECT COST PROG SUBTOTAL	55	1	0	0	1,354,644,453	72,757,908.5
TE10	PROPERTY TOTAL	55	1	0	31,168	1,350,182,633	235,271,570.4
TE11	TOTAL EXPENDITURES FOR EDUCATION	55	1	0	51,248,396	55,982,726,072	8,109,925,364.8
X12C	EXCLUS FOR PL 100 297 TITLE I	55	1	0	0	1,133,331,686	159,359,888.7
X12D	EXCLUS FOR PL 100 297 TITLE I CO	55	1	0	0	307,790,742	22,465,338.9
X12E	EXCLUS FOR PL 100 297 TL V PRT A 2	55	1	0	246,607	37,434,427	5,680,800.6
X12F	EXCLUS FOR PL 100 297 TL V PRT A 2 CO	55	1	0	0	19,703,072	1,830,190.0
TX12	TOTAL EXCLUS FOR PL 100 297	55	1	0	5,973,292	1,950,361,418	375,294,747.7
NCE13	NET CURRENT EXPENDITURES	55	1	0	41,093,688	46,033,040,167	6,722,138,268.1
ADA	ADA (STATE AND NCES DEFINITION)	55	1	0	9,739	6,312,362	828,989.1
A14A	ADA (STATE DEFINITION)	28	1	27	61,236	6,312,362	1,153,866.3
A14B	ADA (NCES DEFINITION)	27	1	28	9,739	1,694,148	492,079.5
PPE15	PER PUPIL EXPENDITURE	55	1	0	2,696	14,009	7,934.1
MEMBR02	TOTAL STUDENT	55	1	0	11,251	6,353,667	887,730.1

NOTE: Guam did not report any data, and the data items for Guam are marked as missing.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey" (NPEFS), Fiscal year 2003, version 1b.

Appendix H—State Notes

Appendix H—State Notes

The following notes can be used to track known anomalies in state data reported to the collection agent. Unless otherwise noted, each anomaly recorded here applies to fiscal year 2003. The absence of “Notes” for a state indicates that the state’s data did not contain any known anomalies.

Alabama

Fiscal Year: October 1 - September 30

Alaska

Fiscal Year: July 1 - June 30

Arizona

Fiscal Year: July 1 - June 30

Arkansas

Fiscal Year: July 1 - June 30

California

Fiscal Year: July 1 - June 30

Notes:

- California Department of Education (CDE) is unable to report the total expenditures for charter schools because of loss of statutory authority to collect this data. CDE has excluded the ADA corresponding to the unreported charter revenues and expenditures so per-pupil amounts remain accurate.
- The state retirement contribution rate increased 2.89%.
- A 3.5% decrease in purchased services across-the-board reflects cost cutting measures necessitated by the state’s economic slowdown that began in 2001-2002.

Colorado

Fiscal Year: July 1 - June 30

Notes:

- The ad-valorem tax amounts now include certain classified personal property i.e., motor vehicles.

Connecticut

Fiscal Year: July 1 - June 30

Notes:

- Food Services expenditures are based on prior year nationwide percentage allocations.

Delaware

Fiscal Year: July 1 - June 30

Appendix H—State Notes

District of Columbia

Fiscal Year: July 1 - June 30

Notes:

- Other Local Government Property Tax amount is derived from allocating a percentage of Other Local Government Nonproperty Tax.
- A percentage of Facilities Acquisition and Construction Services (FACS) Nonproperty expenditures is allocated to FACS Property and FACS Equipment.
- No imputation of Other Sources of Revenue and Debt Service.

Florida

Fiscal Year: July 1 - June 30

Georgia

Fiscal Year: July 1 - June 30

Notes:

- The large increase in purchased services for instruction is due to several large school districts contracting with outside companies for teacher services.

Hawaii

Fiscal Year: July 1 - June 30

Notes:

- The fringe benefit rate increased from 21.2% to 32.2%.
- The responsibility for autism disorders was transferred from the Department of Health to the Department of Education in July 2002. The resultant increase in expenditures is reflected in Support Services, Purchased Services.

Idaho

Fiscal Year: July 1 - June 30

Illinois

Fiscal Year: July 1 - June 30

Indiana

Fiscal Year: July 1 - June 30

Notes:

- The large decreases in Local Property Tax and Local Nonproperty Tax are caused by reassessment.

Iowa

Fiscal Year: July 1 - June 30

Kansas

Fiscal Year: July 1 - June 30

Appendix H—State Notes

Kentucky

Fiscal Year: July 1 - June 30

Louisiana

Fiscal Year: July 1 - June 30

Maine

Fiscal Year: July 1 - June 30

Notes:

- Food Services Revenues and Expenditures calculated by U. S. Census Bureau from Maine School Nutrition data

Maryland

Fiscal Year: July 1 - June 30

Massachusetts

Fiscal Year: July 1 - June 30

Michigan

Fiscal Year: July 1 - June 30

Minnesota

Fiscal Year: July 1 - June 30

Mississippi

Fiscal Year: July 1 - June 30

Missouri

Fiscal Year: July 1 - June 30

Montana

Fiscal Year: July 1 - June 30

Nebraska

Fiscal Year: September 1 - August 31

Nevada

Fiscal Year: July 1 - June 30

New Hampshire

Fiscal Year: July 1 - June 30

Notes:

- Revenues, Expenditures, and Average Daily Attendance are not reported for students attending private schools.

Appendix H—State Notes

New Jersey

Fiscal Year: July 1 - June 30

New Mexico

Fiscal Year: July 1 - June 30

New York

Fiscal Year: July 1 - June 30

North Carolina

Fiscal Year: July 1 - June 30

Notes:

- The state retirement contribution rate decreased from 5% to 3.03%.

North Dakota

Fiscal Year: July 1 - June 30

Ohio

Fiscal Year: July 1 - June 30

Oklahoma

Fiscal Year: July 1 - June 30

Notes:

- Sales tax added in Tulsa to fund two state education programs accounts for increase on Other Nonproperty Tax revenue amount.

Oregon

Fiscal Year: July 1 - June 30

Pennsylvania

Fiscal Year: July 1 - June 30

Rhode Island

Fiscal Year: July 1 - June 30

South Carolina

Fiscal Year: July 1 - June 30

South Dakota

Fiscal Year: July 1 - June 30

Tennessee

Fiscal Year: July 1 - June 30

Appendix H—State Notes

Texas

Fiscal Year: September 1 - August 31

Notes:

- Texas Legislature mandated a statewide requirement for an increase in public school employee health coverage, averaging \$1,000 per public school employee.

Utah

Fiscal Year: July 1 - June 30

Vermont

Fiscal Year: July 1 - June 30

Virginia

Fiscal Year: July 1 - June 30

Washington

Fiscal Year: July 1 - June 30

West Virginia

Fiscal Year: July 1 - June 30

Wisconsin

Fiscal Year: July 1 - June 30

Wyoming

Fiscal Year: July 1 - June 30

Appendix I—Selected Tables

Appendix I—Selected Tables

Table I-1. Revenues for public elementary and secondary schools, by source and state: Fiscal year 2003

State	Revenues, by source [In thousands of dollars]			
	Total	Local	State	Federal
United States	\$440,111,653¹	\$188,318,337¹	\$214,277,407	\$37,515,909
Alabama	5,153,795	1,591,360	2,966,979	595,456
Alaska	1,468,276	373,952	834,259	260,064
Arizona	7,305,663 ¹	2,910,816 ¹	3,555,570	839,278
Arkansas	3,266,318	1,079,085	1,804,362	382,871
California	57,021,363	17,830,356	33,561,358	5,629,649
Colorado	6,299,536	3,174,971	2,715,206	409,359
Connecticut	7,087,302	4,065,646	2,652,212	369,444
Delaware	1,197,512	335,292	759,290	102,929
District of Columbia	1,114,021	960,776	†	153,246
Florida	18,984,106	8,699,188	8,285,654	1,999,264
Georgia	13,448,966	5,876,044	6,489,049	1,083,873
Hawaii	2,078,876	35,183	1,873,316	170,377
Idaho	1,698,503	528,369	1,003,508	166,626
Illinois	19,154,705	11,208,836	6,327,132	1,618,737
Indiana	7,926,062	2,656,914	4,663,625	605,523
Iowa	4,241,508	1,951,347	1,974,707	315,454
Kansas	4,071,712	1,374,386	2,326,819	370,506
Kentucky	4,764,253	1,460,287	2,799,254	504,713
Louisiana	5,549,582	2,092,810	2,723,938	732,835
Maine	2,161,238	1,040,061	927,774	193,403
Maryland	8,668,097	4,768,098	3,317,559	582,440
Massachusetts	11,801,318	6,267,814	4,827,630	705,875
Michigan	17,954,395	5,188,315	11,358,303	1,407,777
Minnesota	8,349,227	1,688,920	6,165,549	494,757
Mississippi	3,263,897	1,006,635	1,754,445	502,816
Missouri	7,662,199	4,302,867	2,743,289	616,043
Montana	1,204,497	471,698	558,114	174,685
Nebraska	2,550,525	1,447,099	877,657	225,769
Nevada	2,784,681	1,747,987	840,435	196,258
New Hampshire	1,957,267	897,514	957,850	101,904
New Jersey	18,905,028	9,869,241	8,230,289	805,498
New Mexico	2,685,725	346,541	1,936,713	402,471
New York	37,894,517	17,981,391	17,267,655	2,645,471
North Carolina	9,379,577	2,504,549	5,975,983	899,045
North Dakota	825,135	395,181	303,925	126,029
Ohio	18,143,062	8,843,542	8,132,703	1,166,816
Oklahoma	4,161,621	1,355,733	2,277,241	528,646
Oregon	4,599,717	1,841,006	2,342,430	416,281
Pennsylvania	18,751,160	10,430,431	6,867,531	1,453,198
Rhode Island	1,744,838	898,017	733,211	113,611
South Carolina	5,732,697	2,410,997	2,757,948	563,752
South Dakota	963,997	487,671	325,091	151,235
Tennessee	6,114,870	2,820,286	2,680,969	613,615
Texas	34,605,869	17,041,583	14,146,697	3,417,588
Utah	2,912,991	999,579	1,643,684	269,728
Vermont	1,149,920	290,683	779,215	80,022
Virginia	10,283,182	5,531,962	4,072,761	678,459
Washington	8,696,472	2,543,056	5,373,852	779,564
West Virginia	2,552,446	712,551	1,568,125	271,770
Wisconsin	8,858,181	3,594,201	4,727,338	536,643
Wyoming	961,248	387,510	489,201	84,536
Other jurisdictions				
American Samoa	68,812	2,545	12,591	53,676
Guam	—	—	—	—
Northern Marianas	60,712	299	37,230	23,183
Puerto Rico	2,619,532	95	1,816,733	802,703
Virgin Islands	177,087	139,969	0	37,119

—Not available.

† Not applicable.

¹Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Local revenues include intermediate revenues.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," Fiscal year 2003, version 1b.

Appendix I—Selected Tables

Table I-2. Percentage distribution of revenue for public elementary and secondary schools, by source and state: Fiscal year 2003

State	Within-state percentage distribution		
	Local	State	Federal
United States¹	42.8	48.7	8.5
Alabama	30.9	57.6	11.6
Alaska	25.5	56.8	17.7
Arizona ¹	39.8	48.7	11.5
Arkansas	33.0	55.2	11.7
California	31.3	58.9	9.9
Colorado	50.4	43.1	6.5
Connecticut	57.4	37.4	5.2
Delaware	28.0	63.4	8.6
District of Columbia	86.2	†	13.8
Florida	45.8	43.6	10.5
Georgia	43.7	48.2	8.1
Hawaii	1.7	90.1	8.2
Idaho	31.1	59.1	9.8
Illinois	58.5	33.0	8.5
Indiana	33.5	58.8	7.6
Iowa	46.0	46.6	7.4
Kansas	33.8	57.1	9.1
Kentucky	30.7	58.8	10.6
Louisiana	37.7	49.1	13.2
Maine	48.1	42.9	8.9
Maryland	55.0	38.3	6.7
Massachusetts	53.1	40.9	6.0
Michigan	28.9	63.3	7.8
Minnesota	20.2	73.8	5.9
Mississippi	30.8	53.8	15.4
Missouri	56.2	35.8	8.0
Montana	39.2	46.3	14.5
Nebraska	56.7	34.4	8.9
Nevada	62.8	30.2	7.0
New Hampshire	45.9	48.9	5.2
New Jersey	52.2	43.5	4.3
New Mexico	12.9	72.1	15.0
New York	47.5	45.6	7.0
North Carolina	26.7	63.7	9.6
North Dakota	47.9	36.8	15.3
Ohio	48.7	44.8	6.4
Oklahoma	32.6	54.7	12.7
Oregon	40.0	50.9	9.1
Pennsylvania	55.6	36.6	7.7
Rhode Island	51.5	42.0	6.5
South Carolina	42.1	48.1	9.8
South Dakota	50.6	33.7	15.7
Tennessee	46.1	43.8	10.0
Texas	49.2	40.9	9.9
Utah	34.3	56.4	9.3
Vermont	25.3	67.8	7.0
Virginia	53.8	39.6	6.6
Washington	29.2	61.8	9.0
West Virginia	27.9	61.4	10.6
Wisconsin	40.6	53.4	6.1
Wyoming	40.3	50.9	8.8
Other jurisdictions			
American Samoa	3.7	18.3	78.0
Guam	—	—	—
Northern Marianas	0.5	61.3	38.2
Puerto Rico	0.0	69.4	30.6
Virgin Islands	79.0	0.0	21.0

—Not available.

† Not applicable.

¹Distribution affected by redistribution of reported values to correct for missing items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Local revenues include intermediate revenues.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," Fiscal year 2003, version 1b.

Appendix I—Selected Tables

Table I-3. Current expenditures for public elementary and secondary schools, by function and state: Fiscal year 2003

State	Current expenditures, by function [In thousands of dollars]			
	Total	Instruction	Support services	Noninstruction
United States	\$387,593,617¹	\$237,731,734¹	\$134,023,019	\$15,838,863
Alabama	4,657,643	2,818,526	1,521,337	317,780
Alaska	1,326,226	771,237	510,329	44,661
Arizona	5,892,227	3,530,858	2,083,533	277,836
Arkansas	2,923,401	1,786,323	990,294	146,784
California	47,983,402	29,170,269	17,017,791	1,795,342
Colorado	5,551,506	3,180,392	2,180,040	191,074
Connecticut	6,302,988	4,019,659	2,058,828	224,501
Delaware	1,127,745	693,970	381,184	52,592
District of Columbia	902,318	473,414	406,079	22,825
Florida	16,355,123	9,616,720	5,938,232	800,171
Georgia	11,630,576	7,367,694	3,678,590	584,293
Hawaii	1,489,092	888,473	521,929	78,689
Idaho	1,511,862	924,975	521,688	65,199
Illinois	17,271,301	10,320,227	6,393,248	557,826
Indiana	8,088,684	4,951,003	2,807,529	330,153
Iowa	3,652,022	2,174,018	1,210,993	267,011
Kansas	3,510,675	2,078,415	1,269,958	162,303
Kentucky	4,401,627	2,686,505	1,475,797	239,325
Louisiana	5,056,583	3,069,994	1,673,753	312,837
Maine	1,909,268	1,281,073	566,838	61,357
Maryland	7,933,055	4,934,017	2,636,403	362,635
Massachusetts	10,281,820	6,542,762	3,426,551	312,507
Michigan	15,674,698	8,929,871	6,264,837	479,990
Minnesota	6,867,403	4,404,702	2,147,923	314,779
Mississippi	2,853,531	1,707,391	968,645	177,495
Missouri	6,793,957 ¹	4,142,285 ¹	2,358,352	293,320
Montana	1,124,291	690,810	387,437	46,044
Nebraska	2,304,223	1,470,002	673,441	160,780
Nevada	2,251,044	1,408,570	768,641	73,834
New Hampshire	1,781,594	1,156,573	570,229	54,792
New Jersey	17,185,966	10,152,232	6,504,334	529,401
New Mexico	2,281,608	1,266,008	910,138	105,462
New York	34,546,965	23,721,563	9,989,057	836,345
North Carolina	8,766,968	5,574,861	2,703,000	489,107
North Dakota	716,007	427,511	232,465	56,031
Ohio	15,868,494	9,110,815	6,232,340	525,340
Oklahoma	3,804,570	2,203,126	1,349,256	252,188
Oregon	4,150,747	2,458,745	1,550,553	141,449
Pennsylvania	16,344,439	10,095,432	5,609,932	639,074
Rhode Island	1,647,587	1,064,304	540,735	42,548
South Carolina	4,888,250	2,915,986	1,711,287	260,977
South Dakota	851,429	498,922	307,100	45,407
Tennessee	5,674,773 ¹	3,647,986 ¹	1,748,705	278,082
Texas	30,399,603	18,347,986	10,516,120	1,535,497
Utah	2,366,897	1,518,242	714,894	133,760
Vermont	1,045,213	671,163	345,762	28,289
Virginia	9,208,329	5,661,332	3,184,354	362,643
Washington	7,359,566 ¹	4,381,186 ¹	2,620,468	357,911
West Virginia	2,349,833	1,444,689	774,469	130,675
Wisconsin	7,934,755	4,904,809	2,775,318	254,628
Wyoming	791,732	474,108	292,306	25,317
Other jurisdictions				
American Samoa	47,566	24,662	14,268	8,637
Guam	—	—	—	—
Northern Marianas	50,843	43,548	4,922	2,372
Puerto Rico	2,541,385	1,676,315	561,201	303,868
Virgin Islands	125,405	81,742	39,754	3,910

—Not available.

¹Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," Fiscal year 2003, version 1b.

Appendix I—Selected Tables

Table I-4. Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: Fiscal year 2003

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States¹	61.3	34.6	4.1
Alabama	60.5	32.7	6.8
Alaska	58.2	38.5	3.4
Arizona	59.9	35.4	4.7
Arkansas	61.1	33.9	5.0
California	60.8	35.5	3.7
Colorado	57.3	39.3	3.4
Connecticut	63.8	32.7	3.6
Delaware	61.5	33.8	4.7
District of Columbia	52.5	45.0	2.5
Florida	58.8	36.3	4.9
Georgia	63.3	31.6	5.0
Hawaii	59.7	35.1	5.3
Idaho	61.2	34.5	4.3
Illinois	59.8	37.0	3.2
Indiana	61.2	34.7	4.1
Iowa	59.5	33.2	7.3
Kansas	59.2	36.2	4.6
Kentucky	61.0	33.5	5.4
Louisiana	60.7	33.1	6.2
Maine	67.1	29.7	3.2
Maryland	62.2	33.2	4.6
Massachusetts	63.6	33.3	3.0
Michigan	57.0	40.0	3.1
Minnesota	64.1	31.3	4.6
Mississippi	59.8	33.9	6.2
Missouri ¹	61.0	34.7	4.3
Montana	61.4	34.5	4.1
Nebraska	63.8	29.2	7.0
Nevada	62.6	34.1	3.3
New Hampshire	64.9	32.0	3.1
New Jersey	59.1	37.8	3.1
New Mexico	55.5	39.9	4.6
New York	68.7	28.9	2.4
North Carolina	63.6	30.8	5.6
North Dakota	59.7	32.5	7.8
Ohio	57.4	39.3	3.3
Oklahoma	57.9	35.5	6.6
Oregon	59.2	37.4	3.4
Pennsylvania	61.8	34.3	3.9
Rhode Island	64.6	32.8	2.6
South Carolina	59.7	35.0	5.3
South Dakota	58.6	36.1	5.3
Tennessee ¹	64.3	30.8	4.9
Texas	60.4	34.6	5.1
Utah	64.1	30.2	5.7
Vermont	64.2	33.1	2.7
Virginia	61.5	34.6	3.9
Washington ¹	59.5	35.6	4.9
West Virginia	61.5	33.0	5.6
Wisconsin	61.8	35.0	3.2
Wyoming	59.9	36.9	3.2
Other jurisdictions			
American Samoa	51.8	30.0	18.2
Guam	—	—	—
Northern Marianas	85.7	9.7	4.7
Puerto Rico	66.0	22.1	12.0
Virgin Islands	65.2	31.7	3.1

—Not available.

¹Distribution affected by redistribution of reported values to correct for missing items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," Fiscal year 2003, version 1b.

Appendix I—Selected Tables

Table I-5. Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: Fiscal year 2003

State	Fall 2002 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States	\$48,183,086¹	\$8,044^{1,2}	\$4,934^{1,2}	\$2,782¹	\$329¹
Alabama	739,366 ¹	6,300 ¹	3,812 ¹	2,058 ¹	430 ¹
Alaska	134,364	9,870	5,740	3,798	332
Arizona	937,755	6,283	3,765	2,222	296
Arkansas	450,985	6,482	3,961	2,196	325
California	6,353,667 ¹	7,552 ¹	4,591 ¹	2,678 ¹	283 ¹
Colorado	751,862	7,384	4,230	2,900	254
Connecticut	570,023	11,057	7,052	3,612	394
Delaware	116,342	9,693	5,965	3,276	452
District of Columbia	76,166	11,847	6,216	5,331	300
Florida	2,539,929	6,439	3,786	2,338	315
Georgia	1,496,012	7,774	4,925	2,459	391
Hawaii	183,829	8,100	4,833	2,839	428
Idaho	248,604	6,081	3,721	2,098	262
Illinois	2,084,187	8,287	4,952	3,068	268
Indiana	1,003,875	8,057	4,932	2,797	329
Iowa	482,210	7,574	4,508	2,511	554
Kansas	470,957	7,454	4,413	2,697	345
Kentucky	660,782	6,661	4,066	2,233	362
Louisiana	730,464	6,922	4,203	2,291	428
Maine	204,337	9,344	6,269	2,774	300
Maryland	866,743	9,153	5,693	3,042	418
Massachusetts	982,989	10,460	6,656	3,486	318
Michigan	1,785,160	8,781	5,002	3,509	269
Minnesota	846,891	8,109	5,201	2,536	372
Mississippi	492,645	5,792	3,466	1,966	360
Missouri	906,499 ¹	7,495 ^{1,2}	4,570 ^{1,2}	2,602 ¹	324 ¹
Montana	149,995	7,496	4,606	2,583	307
Nebraska	285,402	8,074	5,151	2,360	563
Nevada	369,498	6,092	3,812	2,080	200
New Hampshire	207,671	8,579	5,569	2,746	264
New Jersey	1,367,438	12,568	7,424	4,757	387
New Mexico	320,234	7,125	3,953	2,842	329
New York	2,888,233	11,961	8,213	3,459	290
North Carolina	1,335,954	6,562	4,173	2,023	366
North Dakota	104,225	6,870	4,102	2,230	538
Ohio	1,838,285	8,632	4,956	3,390	286
Oklahoma	624,548	6,092	3,528	2,160	404
Oregon	554,071	7,491	4,438	2,798	255
Pennsylvania	1,816,747	8,997	5,557	3,088	352
Rhode Island	159,205 ¹	10,349	6,685	3,396	267
South Carolina	694,389	7,040	4,199	2,464	376
South Dakota	130,048	6,547	3,836	2,361	349
Tennessee	927,608 ¹	6,118 ^{1,2}	3,933 ^{1,2}	1,885 ¹	300 ¹
Texas	4,259,823	7,136	4,307	2,469	360
Utah	489,262	4,838	3,103	1,461	273
Vermont	99,978	10,454	6,713	3,458	283
Virginia	1,177,229	7,822	4,809	2,705	308
Washington	1,014,798	7,252 ²	4,317 ²	2,582	353
West Virginia	282,455	8,319	5,115	2,742	463
Wisconsin	881,231	9,004	5,566	3,149	289
Wyoming	88,116	8,985	5,381	3,317	287
Other jurisdictions					
American Samoa	15,984	2,976	1,543	893	540
Guam	—	—	—	—	—
Northern Marianas	11,251	4,519	3,871	437	211
Puerto Rico	596,502	4,260	2,810	941	509
Virgin Islands	18,333	6,840	4,459	2,168	213

—Not available.

¹Prekindergarten students were imputed, affecting total student count and per pupil expenditure calculation. In Tennessee, prekindergarten students were imputed, plus tuition expenditures (included in Instruction) were redistributed.

²Value affected by redistribution of reported expenditure values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," Fiscal year 2003, version 1b.

Appendix I—Selected Tables

Table I-6. Current expenditures for instruction for public elementary and secondary education, by state: Fiscal year 2003

[In thousands of dollars]							
State	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Supplies	Other
United States	\$237,731,734¹	\$168,828,934¹	\$45,947,180¹	\$7,289,623¹	\$3,298,588¹	\$11,294,271¹	\$1,073,139¹
Alabama	2,818,526	1,979,767	530,508	74,940	1,628	219,288	12,396
Alaska	771,237	518,112	143,069	45,372	0	41,992	22,691
Arizona	3,530,858	2,506,569 ¹	671,154 ¹	101,526 ¹	68,008 ¹	163,709 ¹	19,892 ¹
Arkansas	1,786,323	1,282,075	280,711	50,660	3,671	157,189	12,017
California	29,170,269	20,548,956	5,596,635	850,615	615,502	1,555,769	2,792
Colorado	3,180,392	2,364,954	443,785	62,450	42,688	220,620	45,894
Connecticut	4,019,659	2,783,320	743,765	124,293	253,786	109,335	5,158
Delaware	693,970	473,465	160,279	13,161	6,557	31,708	8,799
District of Columbia	473,414	279,891	87,079	11,831	79,524	14,141	947
Florida	9,616,720	6,451,460	1,622,841	951,541	239	479,965	110,673
Georgia	7,367,694	5,343,778	1,535,410	108,902	3,716	368,600	7,287
Hawaii	888,473	628,259	174,755	28,228	2,690	44,225	10,317
Idaho	924,975	657,590	195,701	22,616	632	48,144	292
Illinois	10,320,227	7,507,171	1,925,826	239,329	235,211	396,136	16,554
Indiana	4,951,003	3,261,483	1,442,278	57,031	21	178,136	12,054
Iowa	2,174,018	1,582,285	444,273	56,911	17,087	71,025	2,436
Kansas	2,078,415	1,571,521	322,489	57,397	1,169	107,427	18,413
Kentucky	2,686,505	2,010,083	494,189	49,081	478	119,368	13,306
Louisiana	3,069,994	2,207,461	620,927	57,199	740	164,083	19,584
Maine	1,281,073	808,446	307,685	51,388	66,055	40,457	7,041
Maryland	4,934,017	3,409,666	1,055,203	107,728	207,197	142,771	11,452
Massachusetts	6,542,762	4,590,788	1,451,904	36,314	292,563	157,385	13,808
Michigan	8,929,871	5,978,301	2,251,300	338,487	127	325,071	36,585
Minnesota	4,404,702	3,180,600	852,050	156,024	34,870	158,353	22,805
Mississippi	1,707,391	1,229,621	317,134	41,021	4,789	107,961	6,866
Missouri	4,142,285 ¹	3,020,805	655,388	108,336 ¹	27,258 ¹	308,578	21,920 ¹
Montana	690,810	479,486	131,610	21,893	626	54,103	3,091
Nebraska	1,470,002	1,062,668	278,989	48,874	15,511	49,655	14,306
Nevada	1,408,570	959,395	292,228	23,572	265	66,601	66,508
New Hampshire	1,156,573	770,344	221,417	31,783	93,994	36,377	2,658
New Jersey	10,152,232	6,882,187	2,047,112	242,964	496,819	380,087	103,063
New Mexico	1,266,008	919,979	241,945	26,219	0	77,540	325
New York	23,721,563	16,980,488	4,973,883	893,203	204,731	665,614	3,644
North Carolina	5,574,861	4,307,889	805,555	117,705	0	338,096	5,617
North Dakota	427,511	301,152	87,473	13,572	1,094	22,345	1,875
Ohio	9,110,815	6,342,858	1,867,422	269,331	104,195	397,876	129,133
Oklahoma	2,203,126	1,602,392	404,457	32,428	0	157,301	6,549
Oregon	2,458,745	1,567,870	645,630	95,924	22,599	121,848	4,874
Pennsylvania	10,095,432	7,176,001	1,857,297	480,109	161,525	404,584	15,916
Rhode Island	1,064,304	739,961	234,364	8,146	56,512	23,401	1,921
South Carolina	2,915,986	2,093,030	575,609	70,932	234	149,800	26,380
South Dakota	498,922	349,991	90,500	21,841	5,947	28,890	1,753
Tennessee	3,647,986 ¹	2,610,771	587,124	53,374	291 ¹	382,532	13,893
Texas	18,347,986	14,088,723	2,137,116	535,880	37,469	1,398,826	149,972
Utah	1,518,242	1,041,674	368,343	27,676	295	74,741	5,512
Vermont	671,163	436,793	127,245	35,179	50,371	19,998	1,576
Virginia	5,661,332	4,218,653	1,065,839	110,321	2,222	260,582	3,715
Washington	4,381,186 ¹	3,234,041	699,110	207,742	8,081 ¹	199,704	32,509
West Virginia	1,444,689	949,554	416,838	22,805	401	54,824	267
Wisconsin	4,904,809	3,212,515	1,360,394	77,351	68,477	170,732	15,341
Wyoming	474,108	324,091	103,342	18,416	721	26,777	761
Other jurisdictions							
American Samoa	24,662	15,725	3,040	2,858	0	2,253	785
Guam	—	—	—	—	—	—	—
Northern Marianas	43,548	30,217	7,986	2,505	0	2,840	0
Puerto Rico	1,676,315	1,430,330	214,335	6,665	0	24,985	0
Virgin Islands	81,742	63,994	16,143	164	0	1,380	60

—Not available.

¹Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," Fiscal year 2003, version 1b.

Appendix I—Selected Tables

Table I-7. Expenditures for public elementary and secondary education and other related programs, by state: Fiscal year 2003

State	[In thousands of dollars]					
	Total	Current for public el/sec ed.	Facilities acquisition and construction	Replacement equipment	Other programs	Interest on debt
United States	\$454,906,912 ^{1,2}	\$387,593,617 ²	\$42,806,889	\$6,133,485 ^{1,2}	\$6,873,762 ^{1,2}	\$11,499,160
Alabama	5,305,144	4,657,643	401,473	33,051	106,661	106,315
Alaska	1,609,420	1,326,226	230,754	16,825	11,051	24,565
Arizona	7,051,551 ¹	5,892,227	655,258	196,388 ¹	42,116 ¹	265,562
Arkansas	3,304,710	2,923,401	207,693	79,934	23,798	69,884
California	56,542,273	47,983,402	6,772,856	215,923	1,010,545	559,547
Colorado	6,704,415	5,551,506	687,619	137,717	53,074	274,499
Connecticut	7,334,520 ¹	6,302,988	681,063	87,070 ¹	122,087 ¹	141,313
Delaware	1,342,095	1,127,745	170,368	8,567 ²	17,846 ²	17,569
District of Columbia	1,114,681	902,318	167,944	27,997	16,422	0
Florida	20,161,939	16,355,123	2,719,748	198,464	418,707	469,897
Georgia	13,586,716	11,630,576	1,515,260	197,603	61,048	182,229
Hawaii	1,657,914	1,489,092	32,883	31,278	50,252	54,410
Idaho	1,739,541	1,511,862	157,149	29,740	4,894	35,895
Illinois	20,658,276	17,271,301	2,225,747	502,318	127,354	531,557
Indiana	9,688,103	8,088,684	719,134	121,668	63,903	694,712
Iowa	4,203,671	3,652,022	371,002	88,038	28,279	64,330
Kansas	3,910,054	3,510,675	100,242	149,885	16,061	133,191
Kentucky	4,687,217	4,401,627	31,588	102,115	53,807	98,079
Louisiana	5,630,084	5,056,583	323,450	87,624	50,551	111,876
Maine	2,124,554	1,909,268	118,037	30,810	22,294	44,145
Maryland	8,734,564	7,933,055	617,971	69,006	22,844	91,688
Massachusetts	11,084,082	10,281,820	116,238	156,414	227,367	302,243
Michigan	19,291,044	15,674,698	2,297,337	267,942	381,464	669,603
Minnesota	8,720,326	6,867,403	1,024,833	140,667	330,091	357,332
Mississippi	3,156,153	2,853,531	121,198	89,169	24,716	67,539
Missouri	7,953,797 ²	6,793,957 ²	547,938	219,609	158,259	234,034
Montana	1,220,956	1,124,291	60,411	18,324	6,067	11,863
Nebraska	2,678,767	2,304,223	245,441	70,297 ²	4,306 ²	54,501
Nevada	3,012,227	2,251,044	486,310	90,795	15,529	168,549
New Hampshire	2,041,865	1,781,594	188,733	26,127	6,285	39,124
New Jersey	19,168,738	17,185,966	1,417,798	92,845 ²	183,107 ²	289,021
New Mexico	2,734,668	2,281,608	371,981	21,857	22,518	36,704
New York	39,903,445	34,546,965	2,815,123	361,545	1,442,295	737,518
North Carolina	10,104,266	8,766,968	946,775	63,592	46,078	280,854
North Dakota	810,960	716,007	55,160	24,734	6,226	8,834
Ohio	19,000,331	15,868,494	1,894,969	447,912	440,362	348,594
Oklahoma	4,144,802	3,804,570	224,110	47,946	15,948	52,228
Oregon	4,976,856	4,150,747	570,653	34,932	34,179	186,345
Pennsylvania	19,350,934	16,344,439	1,652,840	234,329	375,346	743,981
Rhode Island	1,746,150	1,647,587	17,431	14,185	37,659	29,288
South Carolina	6,028,152	4,888,250	807,133	69,159	72,231	191,379
South Dakota	998,417	851,429	84,127	38,371	2,762	21,727
Tennessee	6,499,907 ²	5,674,773 ²	521,042	119,784	42,072	142,236
Texas	36,903,089	30,399,603	4,368,741	395,242	276,742	1,462,762
Utah	2,991,570	2,366,897	415,790	49,073	71,100	88,710
Vermont	1,110,930	1,045,213	28,261	18,338	3,710	15,409
Virginia	10,487,025	9,208,329	846,658	222,728	63,288	146,022
Washington	8,927,605 ²	7,359,566 ²	1,075,313	125,979	42,793	323,954
West Virginia	2,557,190	2,349,833	97,800	65,941	33,080	10,537
Wisconsin	9,300,201	7,934,755	521,023	161,800	182,299	500,324
Wyoming	911,017	791,732	78,484	31,831	2,289	6,681
Other jurisdictions						
American Samoa	54,744	47,566	2,864	1,112	3,201	0 ³
Guam	—	—	—	—	—	—
Northern Marianas	51,249	50,843	374	31	1	0 ³
Puerto Rico	2,632,580	2,541,385	212	19,174	53,394	18,415
Virgin Islands	133,034	125,405	4,680	1,239	1,710	0 ³

—Not available.

¹Value contains imputation for missing data. Imputed value is less than 2 percent of total expenditures in any one state.

²Value affected by redistribution of reported values to correct for missing data items.

³Interest on debt expenditures is not made by the departments of education in these outlying areas.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," Fiscal year 2003, version 1b.