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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 (FY)  
2003

Preliminary File





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# Documentation for the NCES Common Core of Data, National Public Education Financial Survey (NPEFS), School Year 2002-03, Fiscal Year (FY) 2003

Preliminary File

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## Contents

I. Introduction to Documentation for the National Public Education Financial Survey: School Year 2002–2003, Fiscal Year 2003 .....	1
II. User’s Guide.....	1
A. Survey Methodology.....	2
B. Imputations and Adjustments.....	3
C. Variations in Survey Over Time .....	5
D. Fiscal Data Plan .....	6

## Appendices

Appendix A. Record Layout and Descriptions of Data Elements.....	A-1
Appendix B. Glossary.....	B-1
Appendix C. State Codes and Abbreviations Used in the Data File.....	C-1
Appendix D. Imputations and Adjustments List.....	D-1
Appendix E. Fiscal Data Plan Questions.....	E-1
Appendix F. Fiscal Data Plan Responses.....	F-1
Appendix G. Value Distribution and Field Frequencies.....	G-1
Appendix H: State Notes.....	H-1
Appendix I: Sample Tables .....	I-1



This preliminary file has been fully edited but has not completed the formal National Center for Education Statistics (NCES) review and approval process.

## **I. Introduction to Documentation for the National Public Education Financial Survey: School Year 2002–2003, Fiscal Year 2003**

This documentation contains a brief description of the survey collection, along with information required to understand and access the data files. These data were collected by the National Center for Education Statistics (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 data on the files are based on information from state education agencies (SEAs) for fiscal year 2003 (school year 2002–2003). There is a record for each state, the District of Columbia and four of the outlying areas (American Samoa, Northern Marianas, Puerto Rico and Virgin Islands). Guam did not report any data. The data were collected through the “National Public Education Financial Survey” (NPEFS) of the Common Core of Data (CCD) series. These data are presented by state and contain revenue data by source and expenditure data by function and object. Average daily attendance is also provided. Total student membership from the 2002–2003 Common Core of Data State Nonfiscal Survey has also been added. Information from the fiscal year 2003 data plan appears at the end of the documentation.

## **II. User’s Guide**

There is one ASCII data file containing 56 records. (This includes a record for Guam.) Each record contains 290 fields. There are 4 record identification fields, 143 data fields and 143 imputation flag fields. The ASCII data file has an overall size of 208 KB. A record layout is provided in appendix A, a glossary with definitions of key variables is included in appendix B, state codes and abbreviations are in appendix C, and details regarding imputations and adjustments in appendix D. Questions from the fiscal data plan appear in appendix E, and responses to those questions are in appendix F. Value distributions of numeric variables and frequencies of categorical variables and data flags are provided in appendix G. Fiscal year definitions and specific state notes are in appendix H. Appendix I includes basic data tables

Values for missing data are reported as ‘-1’ on the data file, and non-applicable data are reported as ‘-2.’ Guam did not report any finance data for SY 2002–03 and so all of the items for Guam are reported as ‘-1.’ States where none of the school districts have independent tax raising authority will have items R1A and R1B coded as ‘-2.’

**File versions.** NCES releases a *Preliminary* file when we believe the data are ready to be released to the public. NCES standards require that a NCES publication using the data be released before the data are considered final. After a publication using the data has been released, NCES will release a *Final* file. In most cases, the *Final* data will be the same as *Preliminary* data. Changes in the *Final* file from the *Preliminary* file will be noted in the *Final*

file documentation. If NCES receives revised data from states or discovers errors in the *Final* release data file, we will release a *Revised* file. The documentation for the *Revised* file will indicate which states sent revised data. The *Revised* file is usually released one year after the *Final* file.

## A. Survey Methodology

These data are based on information from state education agencies (SEAs). In compiling these data, each SEA obtains data from the local education agencies (LEAs) that operate public schools. Each SEA may edit or examine the individual LEA 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 the SEAs work cooperatively to assure comparability between data elements requested and reported.

NCES requests that states report “0” for items in which no activity occurred and “M” for items in which an activity occurred, but no data are available. Review of the data and subsequent discussions suggests 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 used when in fact there was some activity. When producing the final file, NCES edited some missing and “0” responses.

Average daily attendance figures are collected in the NPEFS survey as required under Title I of the Elementary and Secondary Education Act of 1965 as amended by the Improving America’s Schools Act of 1994 (Title I). Under this law, states are to provide average daily attendance in accordance with state law; however, NCES provides a definition for states to use in the absence of state law. Per pupil expenditures (calculated by dividing net current expenditures by average daily attendance) are used in the formula to allocate Title I and other program funds to states and school districts. Since some states use their own definitions and others use the NCES definition, the data on average daily attendance are not comparable across states. Student membership counts from the CCD “2002-2003 State Nonfiscal Survey” have been included in the data set as a more comparable student count. Student membership is the count of students enrolled on or about October 1, 2003 and is comparable across all states.

NCES has provided “crosswalk” software to assist states in their reporting and to improve comparability across states since the FY 89 data collection. This software converts a state’s existing accounting reports to the federal standard, as described in *Financial Accounting for Local and State School Systems, 2003*. (Files from earlier years followed the standards described in *Financial Accounting for Local and State School Systems, 1990*.) The current accounting publication can be found on the web at:

<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>. States which did not have this crosswalk software developed for them have had their protocol for converting data from their state accounts to the federal standard reviewed and validated.

When data were received from the state education agency, edits were conducted and an edit report was sent back to the state listing previous and current year’s data, and the percent increase (or decrease) of every item. Notification of any arithmetic errors and special text containing NCES’s understanding of specific missing data items were also included with the edit report.



States were asked to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from previous year's data.

## **B. Imputations and Adjustments**

NCES introduced the practice of imputing and adjusting data to correct for missing or mis-reported data beginning with the FY 1990, School Year 1989–90 collection. Imputations and adjustments were performed to correct for item nonresponse only and were limited to the 50 states and the District of Columbia. This process consisted of several steps, and varied as to the nature of the missing data. A list of all of the items affected by these imputations and adjustments within each state is presented in appendix D. All items (except totals and subtotals) affected by these adjustments are presented on the left side of the list.

*Imputations* correct cases in which a value is not reported at all, indicating that subtotals for the item are under-reported. An imputation by NCES would assign a value to the missing item, and the subtotals containing this item would increase by the amount of the imputation.

*Adjustments* are corrections to a situation in which a value reported for one item contained a value for one or more additional items not reported elsewhere. For example, a state may not differentiate between instructional support staff and student support staff, reporting M (Missing) for student support staff salaries and a value for instructional staff support salaries. NCES adjusts these two responses by reducing the amount reported for 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.

*Imputations.* The same method is used for imputing revenues and expenditures. Revenues are imputed using total revenues, and expenditures were imputed using total expenditures. Imputed data are coded as "I" in the data flag section of the file.

The following example illustrates the procedure. Assume that a state had revenues from student activities, but did not report them. The method used for imputing local revenue - student activities was to (1) calculate the ratio of student activity revenues (RIK) to total revenues (TR) for each state reporting these items strictly by the definition; (2) calculate the average of these ratios; and (3) multiply total revenues (TR) of the state with the missing student activities revenue item times the average ratio. States 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 below.

*Adjustments.* 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 file.

There are several variations in the way adjustments were carried out. These variations were indicated in the following "Imputations and Adjustments List," and are described below.

Statements with "combined" 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 TE11 (total expenditures) or TR (total revenues).

The method used to create “combined” 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 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. States reporting these items “strictly by definition” are those states reporting values greater than 0 for each of the items involved in the adjustment, and none of those values are affected by another “contains” or “combined” adjustment.

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, these are distributed by destination, 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 these 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 times the ratio of  $E217 / (E217 + E227 + E237 + E247 + E267)$  would be added to the amount in E217. E4B1 times the ratio of  $E227 / (E217 + E227 + E237 + E247 + E267)$  would be added to the amount in E227, and so on. In a few cases the amount is “distributed” to only one item. Data adjustments resulting from direct support distributions are not indicated in the data flag section of the file.

The “distribute by salary” adjustment used to distribute E4C1 (direct support employee benefits) 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 distributed to each employee benefit item. Data adjustments resulting from direct support distributions are not indicated in the data flag section of the file. These distributions were performed after all other imputations and adjustments had been performed.

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 or a “derived from” 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 (TE11) for all states reporting these items strictly in agreement with 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.

There are a few cases in which some local revenues are imputed and these values are carried over and added to expenditures. This occurs with revenues from student activities and food services, where these activities are run as an enterprise and the states report no revenues and only net expenditures. NCEFS requires that gross expenditures be reported for all expenditure items on the NPEFS survey. These occurrences are documented on the “List of Imputations and Adjustments” with “impute” for the revenue item and “derived from” for expenditure item (subtotal E3A1 or E3B1) to which the imputed revenue amount is added. This amount is then distributed to the items making up the subtotal in the same manner as the “total” and “supplemented by” distributions as described above. For example, “E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16” indicates that the value imputed for R1K has been added to the value for E3B1, and that the new value for E3B1 is distributed to E3B11, E3B12, E3B13, E3B14, and E3B16 based on the distribution of these items.

The order in which these imputations and adjustments were performed is: (1) imputations, (2) adjustments, (3) totals, (4) derive, and (5) distribute. Totals and subtotals were recalculated after each step had been performed. All totals and subtotals affected by adjustments or imputations are flagged as “T” in the data flag section of the file.

Student membership is collected by grade on the CCD “State Nonfiscal Public Elementary/ Secondary Education Survey.” Some states do not report data on prekindergarten students. Prekindergarten student counts were imputed for those states and added to the total student count. Only total student membership for grades prekindergarten through grade 12 (plus ungraded) is on the NPEFS data file. These cases are noted as imputed in the data flag file and imputation lists.

For each cell there is a companion cell containing a flag indicating whether the figure in the cell was reported by the state or was placed in the cell by NCEFS using one of several methodologies.

- R - As reported by the state
- A - Adjustment
- 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.” This documentation explains any action taken by NCEFS with regard to each variable.

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

The Common Core of Data - State Fiscal survey underwent a major revision with the inauguration of the “National Public Education Financial Survey,” beginning with the collection of Fiscal Year 1989 data. Since the FY 1989 collection, items have been added to or deleted from the survey. These items are listed below.

Beginning with the FY 1992 survey:

Food Services Expenditures were broken out by object, adding items: E3A11, E3A12, E3A13, E3A14, and E3A16.

Enterprise Operations Expenditures were broken out by object, adding items: E3B11, E3B12, E3B13, E3B14, and E3B16.

Facilities Acquisition and Construction Services - Nonproperty Expenditures was broken out into Buildings Built and Alterations Performed by LEA's Own Staff E611 and Buildings Built and Alterations Performed by Contractors E612. In addition to this breakout, Facilities Acquisition and Construction Services - Property Expenditures was broken out into Land E62A and Buildings E62B. STE6, the sum of all of the Facilities Acquisitions and Construction Services items, was added beginning with the FY 1992 survey.

Beginning with FY 1998 survey:

The Facilities Acquisition and Construction Services breakouts listed above (items E611, E612, E62A and E62B) were discontinued.

**D. Fiscal Data Plan**

In addition to the finance data specified in the NPEFS survey, NCES also collects information 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 questions for the data plan appear in appendix E, and the responses (by state) appear in appendix F. Forty-nine states, the District of Columbia and 4 of the 5 outlying areas responded to the data plan questions.

## Appendix A. Record Layout and Descriptions of Data Elements

This tab-delimited file has the following layout and description:

File: Stfis030c.txt

56 physical records, 1 per observation - 290 fields in this file.

Values for missing data are reported as '-1' on the data file, and non-applicable data are reported as '-2.'

<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2003)
FIPS	N	2	FED INFO PROCESSING STD CODES (01-78)
STABR	AN	3	POSTAL STATE ABBREVIATION CODES
STNAME	AN	4	NAME OF THE STATE OR TERRITORY
R1A	N	5	LOCAL REV PROPERTY TAX
R1B	N	6	LOCAL REV NON PROPERTY TAX
R1C	N	7	LOCAL REV LOC GOVT PROP TAX
R1D	N	8	LOCAL REV LOC GOVT NON PROP TAX
R1E	N	9	LOCAL REV INDIVID TUITION
R1F	N	10	LOCAL REV TUITION FR LEA'S
R1G	N	11	LOCAL REV TRANSPORT FEES INDIVID
R1H	N	12	LOCAL REV TRANSPORT FEES LEA'S
R1I	N	13	LOCAL REV EARNINGS ON INVESTMT
R1J	N	14	LOCAL REV FOOD SERVICE
R1K	N	15	LOCAL REV STUDENT ACTIVITIES
R1L	N	16	LOCAL REV OTHER REVS
R1M	N	17	LOCAL REV TEXTBOOK REVS
R1N	N	18	LOCAL REV SUMMER SCHOOL
STR1	N	19	LOCAL REV SUBTOTAL
R2	N	20	INTERMED REVENUES
R3	N	21	STATE REVENUES
R4A	N	22	FED REV DIRECT GRANTS
R4B	N	23	FED REV THRU STATE
R4C	N	24	FED REV THRU INTERMED AGENCIES
R4D	N	25	FED REV OTHER SOURCES
STR4	N	26	FED REV SUBTOTAL
R5	N	27	OTHER SOURCES OF REVENUE
TR	N	28	TOTAL REVENUE FROM ALL SOURCES
E11	N	29	INSTR EXP SALARIES
E12	N	30	INSTR EXP EMP BENEFITS
E13	N	31	INSTR EXP PURCHASED SERVICES
E14	N	32	INSTR EXP TUITION

## Appendix A. Record Layout and Descriptions of Data Elements

<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
E15	N	33	INSTR EXP TUITION TO OTHER LEA'S
E16	N	34	INSTR EXP SUPPLIES
E17	N	35	INSTR EXP PROPERTY
E18	N	36	INSTR EXP OTHER
STE1	N	37	INSTR EXP SUBTOTAL
E212	N	38	SUP EXP SALARY STUDENTS
E213	N	39	SUP EXP SALARY INST STAFF
E214	N	40	SUP EXP SALARY GEN ADMIN
E215	N	41	SUP EXP SALARY SCH ADMIN
E216	N	42	SUP EXP SALARY OPER & MAIN
E217	N	43	SUP EXP SALARY STUDENT TRANSP
E218	N	44	SUP EXP SALARY OTHER SERVICES
TE21	N	45	SUP EXP SALARY SUBTOTAL
E222	N	46	SUP EXP EMP BENE STUDENTS
E223	N	47	SUP EXP EMP BENE INST STAFF
E224	N	48	SUP EXP EMP BENNE GEN ADMIN
E225	N	49	SUP EXP EMP BENE SCH ADMIN
E226	N	50	SUP EXP EMP BENE OPER & MAIN
E227	N	51	SUP EXP EMP BENE PUPIL TRANS
E228	N	52	SUP EXP EMP BENE OTHER SERV
TE22	N	53	SUP EXP EMP BENE SUBTOTAL
E232	N	54	SUP EXP PURCH SV STUDENTS
E233	N	55	SUP EXP PURCH SV INST STAFF
E234	N	56	SUP EXP PURCH SV GEN ADMIN
E235	N	57	SUP EXP PURCH SV SCH ADMIN
E236	N	58	SUP EXP PURCH SV OPER & MAIN
E237	N	59	SUP EXP PURCH SV PUPIL TRANSP
E238	N	60	SUP EXP PURCH SV OTHER SERV
TE23	N	61	SUP EXP PURCH SV SUBTOTAL
E242	N	62	SUP EXP SUPPLIES STUDENTS
E243	N	63	SUP EXP SUPPLIES INST STAFF
E244	N	64	SUP EXP SUPPLIES GEN ADMIN
E245	N	65	SUP EXP SUPPLIES SCH ADMIN
E246	N	66	SUP EXP SUPPLIES OPER & MAIN
E247	N	67	SUP EXP SUPPLIES PUPIL TRANSP

## Appendix A. Record Layout and Descriptions of Data Elements

<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
E248	N	68	SUP EXP SUPPLIES OTHER SERV
TE24	N	69	SUP EXP SUPPLIES SUBTOTAL
E252	N	70	SUP EXP PROPERTY STUDENTS
E253	N	71	SUP EXP PROPERTY INST STAFF
E254	N	72	SUP EXP PROPERTY GEN ADMIN
E255	N	73	SUP EXP PROPERTY SCH ADMIN
E256	N	74	SUP EXP PROPERTY OPER & MAIN
E257	N	75	SUP EXP PROPERTY PUPIL TRANSP
E258	N	76	SUP EXP PROPERTY OTHER SERV
TE25	N	77	SUP EXP PROPERTY SUBTOTAL
E262	N	78	SUP EXP OTHER STUDENTS
E263	N	79	SUP EXP OTHER INST STAFF
E264	N	80	SUP EXP OTHER GEN ADMIN
E265	N	81	SUP EXP OTHER SCH ADMIN
E266	N	82	SUP EXP OTHER OPER & MAIN
E267	N	83	SUP EXP OTHER PUPIL TRANSP
E268	N	84	SUP EXP OTHER OTHER SERV
TE26	N	85	SUP EXP OTHER SUBTOTAL
STE22	N	86	SUP EXP SUBTOTAL STUDENTS
STE23	N	87	SUP EXP SUBTOTAL INST STAFF
STE24	N	88	SUP EXP SUBTOTAL GEN ADMIN
STE25	N	89	SUP EXP SUBTOTAL SCH ADMIN
STE26	N	90	SUP EXP SUBTOTAL OPER & MAIN
STE27	N	91	SUP EXP SUBTOTAL PUPIL TRANSP
STE28	N	92	SUP EXP SUBTOTAL OTHER SERV
STE2T	N	93	SUP EXP TOTAL SUPPORT SERVICES
E3A11	N	94	NON INST SERV FOOD SERV SALARIES
E3A12	N	95	NON INST SERV FOOD SERV EMP BENE
E3A13	N	96	NON INST SERV FOOD SERV PURCH SERV
E3A14	N	97	NON INST SERV FOOD SERVSUPPLIES
E3A2	N	98	NON INSTR SERV FOOD SERV PROPERTY
E3A16	N	99	NON INSTR SERV FOOD SERV OTHER
E3A1	N	100	NON INSTR SERV FOOD SERV SUBTOTAL
E3B11	N	101	NON INSTR SERV ENTERPRISE SALARIES
E3B12	N	102	NON INSTR SERV ENTERPRISE EMP BENE

## Appendix A. Record Layout and Descriptions of Data Elements

<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
E3B13	N	103	NON INSTR SERV ENTERPRISE PURCH SERV
E3B14	N	104	NON INSTR SERV ENTERPRISE SUPPLIES
E3B2	N	105	NON INSTR SERV ENTERPRISE PROPERTY
E3B16	N	106	NON INSTR SERV ENTERPRISE OTHER
E3B1	N	107	NON INSTR SERV ENTERPRISE SUBTOTAL
STE3	N	108	NON INSTR SERV TOTAL
E4A1	N	109	DIRECT PROG SUP TEXTBOOKS
E4A2	N	110	DIRECT PROG SUP TEXTBOOKS 9 PROP
E4B1	N	111	DIRECT PROG SUP TRANSPORT
E4B2	N	112	DIRECT PROG SUP TRANSPORT (PROP)
E4C1	N	113	DIRECT PROG SUP EMP BENE
E4C2	N	114	DIRECT PROG SUP EMP BENE (PROP)
E4D	N	115	DIRECT PROG SUP PRIV SCH STUDENT
E4E1	N	116	DIRECT PROG SUP OTHER
E4E2	N	117	DIRECT PROG SUP OTHER (PROPERTY)
STE4	N	118	DIRECT PROG SUP SUBTOTAL
TE5	N	119	CURRENT EXPENDITURES
E61	N	120	FACILITIES AQUIS NON PROPERTY
E62	N	121	FACILITIES AQUIS PROP (LAND & BLDS)
E63	N	122	FACILITIES AQUI PROP (EQUIPMENT)
STE6	N	123	FACILITIES AQUIS NON-PROP & PROP TOTAL
E7A1	N	124	OTHER USE DEBT SERVICE INTEREST
E7A2	N	125	OTHER USE DEBT SERV REDEMPTION
STE7	N	126	OTHER USE DEBT SERV SUBTOTAL
E81	N	127	COMM SERV NON PROPERTY
E82	N	128	COMM SERV PROPERTY
E9A	N	129	DIRECT COST PROG NON PUB SCH
E9B	N	130	DIRECT COST PROG ADULT ED
E9C	N	131	DIRECT COST PROG COMM COLLEGE
E9D	N	132	DIRECT COST PROG OTHER
E91	N	133	DIRECT COST PROG PROPERTY
STE9	N	134	DIRECT COST PROG SUBTOTAL
TE10	N	135	PROPERTY TOTAL
TE11	N	136	TOTAL EXPENDITURES FOR EDUCATION



## Appendix A. Record Layout and Descriptions of Data Elements

<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
X12C	N	137	EXCLUS FOR PL 100 297 TITLE I
X12D	N	138	EXCLUS FOR PL 100 297 TITLE 1 CARRYOVER
X12E	N	139	EXCLUS FOR PL 100 297 TITLE VI
X12F	N	140	EXCLUS FOR PL 100 297 TITLE VI CARRYOVER
TX12	N	141	TOTAL EXCLUS 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
MEMBER02	N	147	TOTAL STUDENT
IR1A	AN	148	IMP FLAG LOCAL REV PROPERTY TAX
IR1B	AN	149	IMP FLAG LOCAL REV NON PROPERTY TAX
IR1C	AN	150	IMP FLAG LOCAL REV LOC GOVT PROP TAX
IR1D	AN	151	IMP FLAG LOCAL REV LOC GOVT NON PROP TAX
IR1E	AN	152	IMP FLAG LOCAL REV INDIVID TUITION
IR1F	AN	153	IMP FLAG LOCAL REV TUITION FR LEA'S
IR1G	AN	154	IMP FLAG LOCAL REV TRANSPORT FEES INDIV
IR1H	AN	155	IMP FLAG LOCAL REV TRANSPORT FEES EA'S
IR1I	AN	156	IMP FLAG LOCAL REV EARNINGS ON INVESTMT
IR1J	AN	157	IMP FLAG LOCAL REV FOOD SERVICE
IR1K	AN	158	IMP FLAG LOCAL REV STUDENT ACTIVITIES
IR1L	AN	159	IMP FLAG LOCAL REV OTHER REVS
IR1M	AN	160	IMP FLAG LOCAL REV TEXTBOOK REVS
IR1N	AN	161	IMP FLAG LOCAL REV SUMMER SCHOOL
ISTR1	AN	162	IMP FLAG LOCAL REV SUBTOTAL
IR2	AN	163	IMP FLAG INTERMED REVENUES
IR3	AN	164	IMP FLAG STATE REVENUES
IR4A	AN	165	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	166	IMP FLAG FED REV THRU STATE
IR4C	AN	167	IMP FLAG FED REV THRU IMTERMED AGENCIES
IR4D	AN	168	IMP FLAG FED REV OTHER SOURCES
ISTR4	AN	169	IMP FLAG FED REV SUBTOTAL
IR5	AN	170	IMP FLAG OTHER SOURCES OF REVENUE
ITR	AN	171	IMP FLAG TOTAL REVENUE FROM ALL SOURCES

## Appendix A. Record Layout and Descriptions of Data Elements

<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
IE11	AN	172	IMP FLAG INSTR EXP SALARIES
IE12	AN	173	IMP FLAG INSTR EP EMP BENEFITS
IE13	AN	174	IMP FLAG INSTR EXP PURCHASED SERVICES
IE14	AN	175	IMP FLAG INSTR EXP TUITION
IE15	AN	176	IMP FLAG INSTR EXP TUIT TO OTHER LEA'S
IE16	AN	177	IMP FLAG INSTR EXP SUPPLIES
IE17	AN	178	IMP FLAG INSTR EXP PROPERTY
IE18	AN	179	IMP FLAG INSTR EXP OTHER
ISTE1	AN	180	IMP FLAG INSTR EXP SUBTOTAL
IE212	AN	181	IMP FLAG SUP EXP SALARY STUDENTS
IE213	AN	182	IMP FLAG SUP EXP SALARY INST STAFF
IE214	AN	183	IMP FLAG SUP EXP SALARY GEN ADMIN
IE215	AN	184	IMP FLAG SUP EXP SALARY SCH ADMIN
IE216	AN	185	IMP FLAG SUP EXP SALARY OPER & MAIN
IE217	AN	186	IMP FLAG SUP EXP SALARY STUDENT TRANSP
IE218	AN	187	IMP FLAG SUP EXP SALARY OTHER SERVICES
ITE21	AN	188	IMP FLAG SUP EXP SALARY SUBTOTAL
IE222	AN	189	IMP FLAG SUP EXP EMP BENE STUDENTS
IE223	AN	190	IMP FLAG SUP EXP EMP BENE INST STAFF
IE224	AN	191	IMP FLAG SUP EXP EMP BENE GEN ADMIN
IE225	AN	192	IMP FLAG SUP EXP EMP BENE SCH ADMIN
IE226	AN	193	IMP FLAG SUP EXP EMP BENE OPER & MAIN
IE227	AN	194	IMP FLAG SUP EXP EMP BENE PUPIL TRANSP
IE228	AN	195	IMP FLAG SUP EXP EMP BENE OTHER SERV
ITE22	AN	196	IMP FLAG SUP EXP EMP BENE SUBTOTAL
IE232	AN	197	IMP FLAG SUP EXP PURCH SV STUDENTS
IE233	AN	198	IMP FLAG SUP EXP PURCH SV INST STAFF
IE234	AN	199	IMP FLAG SUP EXP PURCH SV GEN ADMIN
IE235	AN	200	IMPFLAG SUP EXP PURCH SV SCH ADMIN
IE236	AN	201	IMP FLAG SUP EXP PURCH SV OPER & MAIN
IE237	AN	202	IMP FLAG SUP EXP PURCH SV PUPIL TRANSP
IE238	AN	203	IMP FLAG SUP EXP PURCH SV OTHER SERV
ITE23	AN	204	IMP FLAG SUP EXP PURCH SV SUBTOTAL
IE242	AN	205	IMP FLAG SUP EXP SUPPLIES STUDENTS
IE243	AN	206	IMP FLAG SUP EXP SUPPLIES INST STAFF

## Appendix A. Record Layout and Descriptions of Data Elements

<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
IE244	AN	207	IMP FLAG SUP EXP SUPPLIES GEN ADMIN
IE 245	AN	208	IMP FLAG SUP EXP SUPPLIES SCH ADMIN
IE246	AN	209	IMP FLAG SUP EXP SUPPLIES OPER & MAIN
IE247	AN	210	IMP FLAG SUP EXP SUPPLIES PUPIL TRANSP
IE248	AN	211	IMP FLAG SUP EXP SUPPLIES OTHER SERV
ITE24	AN	212	IMP FLAG SUP EXP SUPPLIES SUBTOTAL
IE252	AN	213	IMP FLAG SUP EXP PROPERTY STUDENTS
IE253	AN	214	IMP FLAG SUP EXP PROPERTY INST STAFF
IE254	AN	215	IMP FLAG SUP EXP PROPERTY GEN ADMIN
IE255	AN	216	IMP FLAG SUP EXP PROPERTY SCH ADMIN
IE256	AN	217	IMP FLAG SUP EXP PROPERTY OPER & MAIN
IE257	AN	218	IMP FLAG SUP EXP PROPERTY PUPIL TRANSP
IE258	AN	219	IMP FLAG SUP EXP PROPERTY OTHER SERV
ITE25	AN	220	IMP FLAG SUP EXP PROPERTY SUBTOTAL
IE262	AN	221	IMP FLAG SUP EXP OTHER INST STUDENTS
IE263	AN	222	IMP FLAG SUP EXP OTHER INST STAFF
IE264	AN	223	IMP FLAG SUP EXP OTHER GEN ADMIN
IE265	AN	224	IMP FLAG SUP EXP OTHER SCH ADMIN
IE266	AN	225	IMP FLAG SUP EXP OTHER OPER & MAIN
IE267	AN	226	IMP FLAG SUP EXP OTHER PUPIL TRANSP
IE268	AN	227	IMP FLAG SUP EXP OTHER OTHER SERV
ITE26	AN	228	IMP FLAG SUP EXP OTHER SUBTOTAL
ISTE22	AN	229	IMP FLAG SUP EXP SUBTOTAL STUDENTS
ISTE23	AN	230	IMP FLAG SUP EXP SUBTOTAL INST STAFF
ISTE24	AN	231	IMP FLAG SUP EXP SUBTOTAL GEN ADMIN
ISTE25	AN	232	IMP FLAG SUP EXP SUBTOTAL SCH ADMIN
ISTE26	AN	233	IMP FLAG SUP EXP SUBTOTAL OPER & MAIN
ISTE27	AN	234	IMP FLAG SUP EXP SUBTOTAL PUPIL TRANSP
ISTE28	AN	235	IMP FLAG SUP EXP SUBTOTAL OTHER SERVICES
ISTE2T	AN	236	IMP FLAG SUP EXP TOTAL SUPPORT SERVICES
IE3A11	AN	237	IMP FLAG NON INST SERV FOOD SERV SALARY
IE3A12	AN	238	IMP FLAG NON INST SERV FOOD SERV EMP BEN
IE3A13	AN	239	IMP FLAG NON INST SERV FOOD SERV PURCH
IE3A14	AN	240	IMP FLAG NON INST SERV FOOD SERV SUPPLY
IE3A2	AN	241	IMP FLAG NON INSTR SERV FOOD SERV PROP

## Appendix A. Record Layout and Descriptions of Data Elements

<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
IE3A16	AN	242	IMP FLAG NON INSTR SERV FOOD SERV OTHER
IE3A1	AN	243	IMP FLAG NON INSTR SERV FOOD SERV SUBTOT
IE3B11	AN	244	IMP FLAG NON INSTR SERV ENTERPRISE SALAR
IE3B12	AN	245	IMP FLAG NON INSTR SERV ENTERPRS EMP BENE
IE3B13	AN	246	IMP FLAG NON INSTR SERV ENTRPRS PUR SERV
IE3B14	AN	247	IMP FLAG NON INSTR SERV ENTERPRISE SUPPL
IE3B2	AN	248	IMP FLAG NON INSTR SERV ENTERPRISE PROP
IE3B16	AN	249	IMP FLAG NON INSTR SERV ENTERPRISE OTHER
IE3B1	AN	250	IMP FLAG NON INSTR SERV ENTERPRIS SUBTOT
ISTE3	AN	251	IMP FLAG NON INSTR SERV TOTAL
IE4A1	AN	252	IMP FLAG DIRECT PROG SUP TEXTBOOKS
IE4A2	AN	253	IMP FLAG DIRECT PROG SUP TESTBKBS (PROP)
IE4B1	AN	254	IMP FLAG DIRECT PROG SUP TRANSPORT
IE4B2	AN	255	IMP FLAG DIRECT PROG SUP TRNSPRT (PROP)
IE4C1	AN	256	IMP FLAG DIRECT PROG SUP EMP BENE
IE4C2	AN	257	IMP FLAG DIRECT PROG SUP EMP BEN (PROP)
IE4D	AN	258	IMP FLAG DIRECT PROG SUP PRIV SCH STUDNT
IE4E1	AN	259	IMP FLAG DIRECT PROG SUP OTHER
IE4E2	AN	260	IMP FLAG DIRECT PROG SUP OTHER (PROPERTY)
ISTE4	AN	261	IMP FLAG DIRECT PROG SUP SUBTOTAL
ITE5	AN	262	IMP FLAG CURRENT EXPENDITURES
IE61	AN	263	IMP FLAG FACILITIES AQUIS NON PROPERTY
IE62	AN	264	IMP FLAG FACILITIES AQUIS PROP (LAND/BLDS)
IE63	AN	265	IMP FLAG FACILITIES AQUIS EQUIPMENT
ISTE6	AN	266	IMP FLAG FACILITIES AQUIS 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 SERV SUBTOTAL
IE81	AN	270	IMP FLAG COMM SERV NON PROPERTY
IE82	AN	271	IMP FLAG COMM SERV PROPERTY
IE9A	AN	272	IMP FLAG DIRECT COST PROG NON PUB SCH
IE9B	AN	273	IMP FLAG DIRECT COST PROG ADULT ED
IE9C	AN	272	IMP FLAG DIRECT COST PROG COMM COLLEGE
IE9D	AN	275	IMP FLAG DIRECT COST PROG OTHER
IE91	AN	276	IMP FLAG DIRECT COST PROG PROPERTY

## Appendix A. Record Layout and Descriptions of Data Elements

<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
ISTE9	AN	277	IMP FLAG DIRECT COST PROG SUBTOTAL
ITE10	AN	278	IMP FLAG PROPERTY TOTAL
ITE11	AN	279	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	280	IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 1
IX12D	AN	281	IMP FLAG EXCLUS FOR PL 100 27CHAPTE10
IX12E	AN	282	IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 2
IX12F	AN	283	IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 2 CO
ITX12	AN	284	IMP FLAG TOTAL EXCLUS 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 A. Record Layout and Descriptions of Data Elements**

## Appendix B - Glossary

**Average Daily Attendance:** average resident attendance is defined by state law or regulations. In the absence of such laws and regulations, average daily attendance (ADA) should be the sum of the counts of resident students attending public school each day of the school year, divided by the number of days 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.

**CCD:** the Common Core of Data, the National Center for Education Statistics—the primary database on public elementary and secondary education in the United States. Data are collected annually from states' administrative records.

**Community services:** a functional category of expenditures (line item number 3300) for such services as swimming pools, day care centers, and programs for the elderly. Community services expenditures reported in this publication are funds for the use of these services by public education students. (Variable names: E81 and E82.)

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

**Debt service:** a sub-function (5100) within the expenditure function other uses (5000). It includes only long-term debt service (obligations exceeding one year). (Variable names: E7A1 and E7A2.)

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

**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 non-public school support. Variable names: E9A, E9B, E9C, E9D, E9I, and subtotal STE9. NOTE: STE9 does not include E9I.)

**Employee benefits:** one of six expenditure objects (line item 200). It is for expenditures made in addition to gross salary that are not paid directly to employees. It includes 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). Variable names: E12, E222, E223, E224, E225, E226, E227, E228, E3A2 and E3B2. Variables E222, E223, E224, E225, E226, E227, and E228 sum to TE22.)

## Appendix B. Glossary

**Enterprise operations:** a sub-function (3200) of the function non-instructional 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 local education agencies. (Variable names: E3B11, E3B12, E3B13, E3B14, E3B2, E3B16, and subtotal E3B1. NOTE: E3B1 does not include E3B2.)

**Equipment:** an object subcategory (730) within the function 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. (Variable name: 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. (Variable names: E61, E62 and E63.)

**Federal revenues:** are reported in four categories: (1) unrestricted and restricted Grants-in-Aid direct from the federal government, (2) unrestricted and restricted Grants-in-Aid direct through the state, (3) Grants-in-Aid through other intermediate agencies, and (4) other federal revenues (including payments in lieu of taxes). (Variable names: R4A, R4B, R4C, R4D, and subtotal STR4.)

**Food services:** a sub-function (3100) of the function non-instructional 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. (Variable names: 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 sub-functions (2300) within the expenditure function support services (2000). It includes expenditures for the board of education and administration of Local Education Agencies. (Variable names: E214, E224, E234, E244, E254, 264, and subtotal STE24. NOTE: STE24 does not include E254.)

**Instruction:** activity between teachers and students. Instruction expenditures includes 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 here. (Variables names: E11, E12, E13, E14, E15, E16, E17, E18, and subtotal STE1. (Variables E15 and E17 are not included in the subtotal.)

**Instructional staff support services:** one of nine sub-functions (2200) within the expenditure function support services (2000). It includes instructional staff training, educational media (library and audiovisual), and other instructional staff support services. (Variable names: E213, E223, E233, E243, E253, E263 and subtotal STE23. NOTE: STE23 does not include E253.)

**Intermediate sources of revenue:** are educational agencies with fund raising capabilities that



## Appendix B. Glossary

operate between the state and local government levels. One example is New York's Board of Cooperative Educational Services (BOCES). (Variable name: R2.)

**LEA:** local education agency, also called school district or board of education.

**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, non-property taxes, parent government contributions, student fees, and other local sources. (Variables names: R1A, R1B, R1C, R1D, R1E, R1F, R1G, R1H, R1I, R1J, R1K, R1L, R1M, R1N, and subtotal STR1. Variables R1F and R1H are not included in the subtotal.)

**NPEFS:** the National Public Education Financial Survey, a component of the Common Core of Data (CCD) and the source of the data in this report.

**Object:** a category of expenditure, defining the service or commodity bought.

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

**Other support services:** combines three of nine sub-functions (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 supporting services programs including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere. (Variable names: E218, E228, E238, E248, E258, E268, and subtotal STE28. NOTE: STE28 does not include 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. (Variable names: E13, E232, E233, E234, E235, E236, E237, E238, E3A13, and E3B13. Support services subtotal TE23 is the sum of E232, E233, E234, E235, E236, E237, and E238.)

**Property:** one of six expenditure objects (line item 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. (Variable names: 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 on 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.)

## Appendix B. Glossary

**Revenue:** revenues are categorized by source as follows: federal, state, intermediate government agencies, and local.

**Salaries:** one of six expenditure objects (line item 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. (Variable names: 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 sub-functions (2400) within the expenditure function support services (2000). It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses. (Variables names: E215, E225, E235, E245, E255, E265 and subtotal STE25. NOTE: 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. (Variable name: R3.)

**Student support services:** one of nine sub-functions (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. (Variables names: E212, E222, E232, E242, E252, E262, and subtotal STE22. NOTE: STE22 does not include E252.)

**Student transportation:** one of nine sub-functions (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. (Variables names: E217, E227, E237, E247, E257, E267, and subtotal STE27. NOTE: STE27 does not include E257.)

**Supplies:** one of six expenditure objects (line item 600). Supplies are items that are consumed, worn out, or deteriorated 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. (Variable names: 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 sub-functions: 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, 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. States Codes and Abbreviations Used in the Data File

<u>State Name</u>	<u>FIPS<sup>1</sup></u>	<u>STABR<sup>2</sup></u>
Alabama	01	AL
Alaska	02	AK
Arizona	04	AZ
Arkansas	05	AR
California	06	CA
Colorado	08	CO
Connecticut	09	CT
Delaware	10	DE
District of Columbia	11	DC
Florida	12	FL
Georgia	13	GA
Hawaii	15	HI
Idaho	16	ID
Illinois	17	IL
Indiana	18	IN
Iowa	19	IA
Kansas	20	KS
Kentucky	21	KY
Louisiana	22	LA
Maine	23	ME
Maryland	24	MD
Massachusetts	25	MA
Michigan	26	MI
Minnesota	27	MN
Mississippi	28	MS
Missouri	29	MO
Montana	30	MT
Nebraska	31	NE
Nevada	32	NV
New Hampshire	33	NH
New Jersey	34	NJ
New Mexico	35	NM
New York	36	NY
North Carolina	37	NC

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<sup>1</sup> Federal Information Processing STD Codes (01–78).

<sup>2</sup> Postal State Abbreviation Codes.

## Appendix C. States Codes and Abbreviations Used in the Data File

<u>State Name</u>	<u>FIPS<sup>1</sup></u>	<u>STABR<sup>2</sup></u>
North Dakota	38	ND
Ohio	39	OH
Oklahoma	40	OK
Oregon	41	OR
Pennsylvania	42	PA
Rhode Island	44	RI
South Carolina	45	SC
South Dakota	46	SD
Tennessee	47	TN
Texas	48	TX
Utah	49	UT
Vermont	50	VT
Virginia	51	VA
Washington	53	WA
West Virginia	54	WV
Wisconsin	55	WI
Wyoming	56	WY
 <u>Outlying Areas</u>		
American Samoa	60	AS
Guam	66	GU
Northern Marianas	69	MP
Puerto Rico	72	PR
Virgin Island	78	VI

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<sup>1</sup> federal information processing std codes (01–78).

<sup>2</sup> postal state abbreviation codes.

## Appendix D – Imputation and Adjustments List

### 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

### 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

## Appendix D – Imputation and Adjustments List

E62 contains E61, E63 using TE11  
E61 combined with E62  
E81 impute based on (TE11-E81)  
E82 impute based on (TE11-E82)  
R5 impute/import 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

### 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,

## Appendix D – Imputation and Adjustments List

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

### 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

## Appendix D – Imputation and Adjustments List

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

### 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/import TR



## Appendix D – Imputation and Adjustments List

### SOUTH DAKOTA

E62 contains E61 using TE11  
E61 combined with E62

### TENNESSEE

E15 contains E14 using TE11  
E14 combined with E15

### TEXAS

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

### VIRGINIA

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

### WASHINGTON

E15 contains E14 using TE11  
E14 combined with E15

### 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 D – Imputation and Adjustments List**

## Appendix E — Fiscal Data Plan Questions

Fiscal Data Plan: FY 2003

### 1. DIRECT PROGRAM SUPPORT

- a. Do you receive Direct Program Support monies from the State?  
(Yes/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. Property
  - iv. Employee Benefits for Public School Employees
  - v. Property
  - vi. Direct Program Support for Private School Students
  - vii. Direct Program Support for Public School Students
    1. PLEASE SPECIFY PROGRAM NAME
  - viii. Property

### 2. CHARTER SCHOOLS

- a. Does your state have charter schools? (Yes/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, 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.
  - ii. Other, please explain.

## Appendix E — Fiscal Data Plan Questions

- 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?
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, please explain)
  - b. Can you report expenditures from the initial federal allocation only in the exclusions section of the NPEFS survey?
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.—Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002-03

	1.a	1.b	1.c	1.d.a	1.d.b	
State	Year	Do you receive Direct Program Support monies from the state?	Do you include Direct Program Support monies in the Revenue section of your NPEFS report?	Are you able to report Direct Program Support amounts in their appropriate Expenditure functions?	Direct Program Support: Textbooks for public school children	Direct Program Support: Transportation for public school children
Alabama	2003	NO	NA	NA	0	0
Alaska	2003	NO	NA	NA	0	0
Arizona	2003	—	—	—	—	—
Arkansas	2003	YES	YES	NO	0	0
California	2003	YES	YES	YES	0	0
Colorado	2003	NO	NA	NA	0	0
Connecticut	2003	YES	YES	NO	0	0
Delaware	2003	YES	YES	YES	0	0
District of Columbia	2003	YES	NO	YES	0	0
Florida	2003	NO	NA	NA	0	0
Georgia	2003	YES	YES	YES	0	0
Hawaii	2003	YES	YES	YES	0	0
Idaho	2003	YES	YES	YES	0	0
Illinois	2003	YES	YES	NO	29,126,500	14,586,300
Indiana	2003	YES	YES	NO	0	0
Iowa	2003	NO	NA	NA	0	0
Kansas	2003	YES	YES	NO	0	0
Kentucky	2003	YES	YES	YES	100,000	0
Louisiana	2003	YES	YES	NO	0	0
Maine	2003	YES	YES	NO	0	0
Maryland	2003	YES	YES	YES	0	0
Massachusetts	2003	YES	YES	NO	0	0
Michigan	2003	NO	NA	NA	0	0
Minnesota	2003	YES	YES	NO	0	0
Mississippi	2003	YES	YES	NO	0	0
Missouri	2003	NO	NA	NA	0	0
Montana	2003	NO	NA	NA	0	0
Nebraska	2003	NO	NA	NA	0	0
Nevada	2003	NO	NA	NA	0	0
New Hampshire	2003	NO	NA	NA	0	0
New Jersey	2003	YES	YES	YES	0	0
New Mexico	2003	YES	YES	NO	0	0
New York	2003	YES	YES	YES	0	0
North Carolina	2003	NO	NA	NA	0	0
North Dakota	2003	NO	NA	NA	0	0
Ohio	2003	NO	NA	NA	0	0
Oklahoma	2003	YES	YES	YES	0	0
Oregon	2003	NO	NA	NA	0	0
Pennsylvania	2003	YES	NO	YES	0	0
Rhode Island	2003	NO	NO	NO	0	0
South Carolina	2003	YES	YES	YES	40,720,025	38,271,766
South Dakota	2003	YES	NO	YES	0	0
Tennessee	2003	NO	NA	NA	0	0
Texas	2003	YES	YES	YES	299,483,059	16,201,541

**Appendix F.—Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002-03

		1.a	1.b	1.c	1.d.a	1.d.b
State	Year	Do you receive Direct Program Support monies from the state?	Do you include Direct Program Support monies in the Revenue section of your NPEFS report?	Are you able to report Direct Program Support amounts in their appropriate Expenditure functions?	Direct Program Support: Textbooks for public school children	Direct Program Support: Transportation for public school children
Utah	2003	NO	NA	NA	0	0
Vermont	2003	YES	YES	YES	0	0
Virginia	2003	NO	NA	NA	0	0
Washington	2003	NO	NA	NA	0	0
West Virginia	2003	—	—	—	—	—
Wisconsin	2003	YES	NO	YES	0	0
Wyoming	2003	NO	NA	NA	0	0
American Samoa	2003	NO	NA	NA	0	0
Guam	2003	—	—	—	—	—
Northern Mariana Islands	2003	YES	YES	YES	0	0
Puerto Rico	2003	NO	NA	NA	0	0
Virgin Islands	2003	—	—	—	—	—

— No response from state/territory.

NA Not applicable to state/territory.

**Appendix F.—Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002-03

		1.d.b(p)	1.d.c	1.d.c(p)	1.d.d	1.d.e	1.d.e(p)
State	Year	Direct Program Support: Transportation for public school children (Property)	Direct Program Support: Employee benefits for public school employees	Direct Program Support: Employee benefits for Public School Employees (Property)	Direct Program Support: Private school students	Direct Program Support: Public school students	Direct Program Support: Public school students (Program names)
Alabama	2003	0	0	0	0	0	—
Alaska	2003	0	0	0	0	0	—
Arizona	2003	—	—	—	—	—	—
Arkansas	2003	0	4,382,105	0	0	20,559,175	—
California	2003	0	905,123,275	0	0	0	—
Colorado	2003	0	0	0	0	0	—
Connecticut	2003	0	224,721,939	0	20,889,939	274,774,112	—
Delaware	2003	0	0	0	3,294,160	0	—
District of Columbia	2003	0	56,532,000	0	0	0	—
Florida	2003	0	0	0	0	0	—
Georgia	2003	0	123,143,822	0	0	17,732,042	(Note) <sup>1</sup>
Hawaii	2003	0	0	0	124,617	0	—
Idaho	2003	0	1,173,422	0	0	2,371,234	—
Illinois	2003	0	849,366,968	0	0	121,361,317	—
Indiana	2003	0	502,000,000	0	0	93,395,447	—
Iowa	2003	0	0	0	0	0	—
Kansas	2003	0	104,079,368	0	0	0	(Note) <sup>2</sup>
Kentucky	2003	0	540,449,265	0	0	17,433,204	(Note) <sup>3</sup>
Louisiana	2003	0	0	0	0	72,940,254	(Note) <sup>4</sup>
Maine	2003	0	0	0	0	0	—
Maryland	2003	0	354,543,785	0	0	0	—
Massachusetts	2003	0	832,046,321	0	69,384,518	0	—
Michigan	2003	0	0	0	0	0	—
Minnesota	2003	0	0	0	0	43,556,693	(Note) <sup>5</sup>
Mississippi	2003	0	0	0	0	0	—
Missouri	2003	0	0	0	0	0	—
Montana	2003	0	0	0	0	0	—
Nebraska	2003	0	0	0	0	0	—
Nevada	2003	0	0	0	0	0	—
New Hampshire	2003	0	0	0	0	0	—
New Jersey	2003	0	0	0	0	0	—
New Mexico	2003	0	0	0	0	0	—
New York	2003	0	0	0	0	91,316,156	—
North Carolina	2003	0	0	0	0	0	—
North Dakota	2003	0	0	0	0	0	—
Ohio	2003	0	0	0	0	0	—
Oklahoma	2003	0	33,844,291	0	0	100,481,325	(Note) <sup>6</sup>
Oregon	2003	0	0	0	0	0	—
Pennsylvania	2003	0	0	0	16,945,164	0	—
Rhode Island	2003	0	0	0	0	0	—
South Carolina	2003	8,000,000	0	0	0	0	—
South Dakota	2003	0	0	0	0	8,469,021	(Note) <sup>7</sup>
Tennessee	2003	0	0	0	0	0	—

**Appendix F.—Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002-03

		1.d.b(p)	1.d.c	1.d.c(p)	1.d.d	1.d.e	1.d.e(p)
		Direct Program Support: Transportation for public school children (Property)	Direct Program Support: Employee benefits for public school employees	Direct Program Support: Employee benefits for Public School Employees (Property)	Direct Program Support: Private school students	Direct Program Support: Public school students	Direct Program Support: Public school students (Program names)
State	Year						
Texas	2003	0	1,059,405,022	0	0	0	—
Utah	2003	0	0	0	0	0	—
Vermont	2003	0	20,446,282	0	0	0	—
Virginia	2003	0	0	0	0	0	—
Washington	2003	0	0	0	0	0	—
West Virginia	2003	—	—	—	—	—	—
Wisconsin	2003	0	0	0	88,622,132	0	(Note) <sup>8</sup>
Wyoming	2003	0	0	0	0	0	—
American Samoa	2003	0	0	0	0	0	—
Guam	2003	—	—	—	—	—	—
Northern Mariana Islands	2003	0	0	0	736	952,090	(Note) <sup>9</sup>
Puerto Rico	2003	0	0	0	0	0	—
Virgin Islands	2003	—	—	—	—	—	—

— No response from state/territory.

NA Not applicable to state/territory.

<sup>1</sup>Academy for the Blind, schools for the deaf.

<sup>2</sup>Kansas Public Employees Retirement System (KPERs).

<sup>3</sup>State-operated secondary vocational schools.

<sup>4</sup>LA 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; Special School District #1 & #2 - 21,773,759; Dept. of Corrections (Swanson, Jetson & Bridge City) - 7,994,915; Northwood Preparatory Charter School - 1,702,911; St. Landry Charter School - 135,897; Tensas Charter School - 151,297.

<sup>5</sup>Programs for correctional inmates, arts school attendees, tribal schools, etc.

<sup>6</sup>Psychometrist services, technology services, commodities.

<sup>7</sup>Wiring/Connecting the Schools.

<sup>8</sup>Milwaukee Choice.

<sup>9</sup>Utilities.



**Appendix F.—Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002-03

State	Year	1.d.e(s) Direct Program Support: Public school students (Property)	2.a Does your state have charter schools?	2.b Your state's charter schools are:	2.c Are your state's charter schools included in your NPEFS report and F-33 data?	2.d For charter schools within LEAs, are school finance ADA data included within the LEA data?
Alabama	2003	0	NO	NA	NA	NA
Alaska	2003	0	YES	Part of an existing LEA	YES	Yes, the data are included
Arizona	2003	—	—	—	—	—
Arkansas	2003	4,722	YES	Part of an existing LEA	YES	No, the data are reported separately
California	2003	0	YES	Some of both types	YES	Yes, the data are included
Colorado	2003	0	YES	Part of an existing LEA	YES	Yes, the data are included
Connecticut	2003	8,902,531	YES	A separate entity	YES	NA
Delaware	2003	0	YES	A separate entity	YES	NA
District of Columbia	2003	0	YES	Part of an existing LEA	NO <sup>10</sup>	No, the data are reported separately
Florida	2003	0	YES	Part of an existing LEA	YES	Yes, the data are included
Georgia	2003	0	YES	Some of both types	NO <sup>11</sup>	Some of both <sup>18</sup>
Hawaii	2003	0	YES	Part of an existing LEA	YES	Yes, the data are included
Idaho	2003	0	YES	Part of an existing LEA	YES	No, the data are reported separately
Illinois	2003	0	YES	Some of both types	NO <sup>12</sup>	Yes, the data are included
Indiana	2003	0	YES	A separate entity	YES	NA
Iowa	2003	0	NO	NA	NA	NA
Kansas	2003	0	YES	Part of an existing LEA	YES	Yes, the data are included
Kentucky	2003	0	NO	NA	NA	NA
Louisiana	2003	0	YES	Some of both types	NO <sup>13</sup>	Yes, the data are included
Maine	2003	0	NO	NA	NA	NA
Maryland	2003	0	YES	Part of an existing LEA	YES	Yes, the data are included
Massachusetts	2003	0	YES	Some of both types	YES <sup>14</sup>	Some of both <sup>19</sup>
Michigan	2003	0	YES	A separate entity	YES	No, the data are reported separately
Minnesota	2003	0	YES	A separate entity	YES	NA
Mississippi	2003	0	YES	Part of an existing LEA	YES	Yes, the data are included
Missouri	2003	0	YES	Part of an existing LEA	YES	Yes, the data are included
Montana	2003	0	NO	NA	NA	NA
Nebraska	2003	0	NO	NA	NA	NA
Nevada	2003	0	YES	Part of an existing LEA	YES	No, the data are reported separately
New Hampshire	2003	0	NO	NA	NA	NA
New Jersey	2003	0	YES	A separate entity	YES	NA
New Mexico	2003	0	YES	Part of an existing LEA	YES	Some of both <sup>20</sup>
New York	2003	0	YES	Some of both types	NO <sup>15</sup>	No, the data are reported separately <sup>21</sup>
North Carolina	2003	0	YES	A separate entity	YES	NA
North Dakota	2003	0	NO	NA	NA	NA
Ohio	2003	0	YES	Some of both types	YES	No, the data are reported separately
Oklahoma	2003	0	YES	Part of an existing LEA	YES	Some of both <sup>22</sup>
Oregon	2003	0	YES	Part of an existing LEA	YES	Yes, the data are included
Pennsylvania	2003	0	YES	A separate entity	YES	NA
Rhode Island	2003	0	YES	Some of both types	NO <sup>16</sup>	Yes, the data are included
South Carolina	2003	0	YES	Part of an existing LEA	YES	Yes, the data are included
South Dakota	2003	281,136	NO	NA	NA	NA

## Appendix F.—Data Plan Responses

Common Core of Data, State Finance Survey: 2002-03

State	Year	1.d.e(s) Direct Program Support: Public school students (Property)	2.a Does your state have charter schools?	2.b Your state's charter schools are:	2.c Are your state's charter schools included in your NPEFS report and F-33 data?	2.d For charter schools within LEAs, are school finance ADA data included within the LEA data?
Tennessee	2003	0	NO	NA	NA	NA
Texas	2003	0	YES	A separate entity	YES	NA
Utah	2003	0	YES	Some of both types	YES	No, the data are reported separately
Vermont	2003	0	NO	NA	NA	NA
Virginia	2003	0	YES	Part of an existing LEA	YES	Yes, the data are included
Washington	2003	0	NO	NA	NA	NA
West Virginia	2003	—	—	—	—	—
Wisconsin	2003	0	YES	Some of both types	NO <sup>17</sup>	Yes, the data are included
Wyoming	2003	0	YES	Part of an existing LEA	YES	Yes, the data are included
American Samoa	2003	0	NO	NA	NA	NA
Guam	2003	—	—	—	—	—
Northern Mariana Islands	2003	0	NO	NA	NA	NA
Puerto Rico	2003	0	NO	NA	NA	NA
Virgin Islands	2003	—	—	—	—	—

— No response from state/territory.

NA Not applicable to state/territory.

<sup>10</sup>Charter schools need training and technical assistance to complete the NPEFS survey. Training has been tentatively scheduled and we will consider including charter schools in survey upon completion of training.

<sup>11</sup>Will e-mail explanation

<sup>12</sup>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.

<sup>13</sup>Charter schools are included in NPEFS and ADA. F-33 reports only mainframe data; charter data are not reported via mainframe.

<sup>14</sup>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.

<sup>15</sup>Charter school data/enrollment are filed with the Charter School unit of the NY State Education Department.

<sup>16</sup>We do not have data on separate entities. Data will be provided on FY 2004 survey.

<sup>17</sup>We have three chartering entities that do not report data to us: UW-Milwaukee, City of Milwaukee, and UW-Parkside.

<sup>18</sup>Will e-mail explanation

<sup>19</sup>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.

<sup>20</sup>F-33 data are reported separately while NPEFS data are reported state-wide.

<sup>21</sup>Charter school data/enrollment are filed with the Charter School unit of the NY State Education Department.

<sup>22</sup>Some direct federal dollars do not go through the LEA. The charter schools report to us individually.

## Appendix F.—Data Plan Responses

Common Core of Data, State Finance Survey: 2002-03

State	Year	2.e For charter schools within LEAs, does your accounting system provide a means for the LEA to report finance activity for these units?	2.f For charter schools separate from LEAs, how are the data collected?	2.g For charter schools separate from LEAs, do these charters use your state's financial accounting and reporting system?
Alabama	2003	NA	NA	NA
Alaska	2003	NO <sup>23</sup>	NA	NA
Arizona	2003	—	—	—
Arkansas	2003	YES	NA	NA
California	2003	NO	Similar to a "traditional" LEA	NO
Colorado	2003	YES	NA	NA
Connecticut	2003	NA	Similar to a "traditional" LEA	YES
Delaware	2003	NA	Similar to a "traditional" LEA	YES
District of Columbia	2003	NO <sup>24</sup>	NA	NA
Florida	2003	YES	NA	NA
Georgia	2003	YES	Different from a "traditional" LEA <sup>32</sup>	NO <sup>40</sup>
Hawaii	2003	YES	NA	NA
Idaho	2003	NA	NA	NA
Illinois	2003	NO	Different from a "traditional" LEA <sup>33</sup>	NO <sup>41</sup>
Indiana	2003	NA	Similar to a "traditional" LEA	YES
Iowa	2003	NA	NA	NA
Kansas	2003	YES	NA	NA
Kentucky	2003	NA	NA	NA
Louisiana	2003	YES <sup>25</sup>	Similar to a "traditional" LEA <sup>34</sup>	YES <sup>42</sup>
Maine	2003	NA	NA	NA
Maryland	2003	YES	NA	NA
Massachusetts	2003	NO	Different from a "traditional" LEA <sup>35</sup>	NO <sup>43</sup>
Michigan	2003	NA	Similar to a "traditional" LEA	YES
Minnesota	2003	NA	Similar to a "traditional" LEA	YES
Mississippi	2003	YES	NA	NA
Missouri	2003	NO <sup>26</sup>	NA	NA
Montana	2003	NA	NA	NA
Nebraska	2003	NA	NA	NA
Nevada	2003	YES	NA	NA
New Hampshire	2003	NA	NA	NA
New Jersey	2003	NA	Similar to a "traditional" LEA	YES
New Mexico	2003	NO <sup>27</sup>	NA	NA
New York	2003	NO <sup>28</sup>	Different from a "traditional" LEA <sup>36</sup>	NO <sup>44</sup>
North Carolina	2003	NA	Similar to a "traditional" LEA	YES <sup>45</sup>
North Dakota	2003	NA	NA	NA
Ohio	2003	YES	Similar to a "traditional" LEA	YES
Oklahoma	2003	YES	Different from a "traditional" LEA <sup>37</sup>	YES
Oregon	2003	YES <sup>29</sup>	NA	NA
Pennsylvania	2003	NA	Similar to a "traditional" LEA	YES
Rhode Island	2003	YES	Similar to a "traditional" LEA <sup>38</sup>	YES <sup>46</sup>
South Carolina	2003	YES	NA	NA
South Dakota	2003	NA	NA	NA
Tennessee	2003	NA	NA	NA
Texas	2003	NA	Similar to a "traditional" LEA	YES
Utah	2003	YES	Similar to a "traditional" LEA	YES

**Appendix F.—Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002-03

State	Year	2.e	2.f	2.g
		For charter schools within LEAs, does your accounting system provide a means for the LEA to report finance activity for these units?	For charter schools separate from LEAs, how are the data collected?	For charter schools separate from LEAs, do these charters use your state's financial accounting and reporting system?
Vermont	2003	NA	NA	NA
Virginia	2003	NO <sup>30</sup>	NA	NA
Washington	2003	NA	NA	NA
West Virginia	2003	—	—	—
Wisconsin	2003	NO <sup>31</sup>	Different from a "traditional" LEA <sup>39</sup>	NO <sup>47</sup>
Wyoming	2003	YES	NA	NA
American Samoa	2003	NA	NA	NA
Guam	2003	—	—	—
Northern Mariana Islands	2003	NA	NA	NA
Puerto Rico	2003	NA	NA	NA
Virgin Islands	2003	—	—	—

— No response from state/territory.

NA Not applicable to state/territory.

<sup>23</sup>Alaska does not collect school level financial data; the charter school financial data are included w/district totals.

<sup>24</sup>Each charter school has its own accounting system. We are considering letting each charter school complete the survey and combine their data using spreadsheet software (e.g., Excel).

<sup>25</sup>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.

<sup>26</sup>The charter school submits a separate financial report. The state aggregates the charter data to the LEA.

<sup>27</sup>Charter schools report separately.

<sup>28</sup>Charter school data/enrollment are filed with the Charter School unit of the NY State Education Department.

<sup>29</sup>LEA expenditures for charter schools are reported under the "Instruction" function and "Contracted Services" object.

<sup>30</sup>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.

<sup>31</sup>We do not collect a school's finance activity separately. It is included in the district's numbers.

<sup>32</sup>Will e-mail explanation

<sup>33</sup>State-operated. Data are collected by the state attorney general's office.

<sup>34</sup>LEAs report data via the AFR mainframe system whereas charter schools report the same data on Excel spreadsheets.

<sup>35</sup>Tuition to charter schools is reported on the End of Year Pupil and Financial Report (EOYPFR). Pupil data are reported as tuitioned out on the End of Year Report (EOYRPT).

<sup>36</sup>Charter school financial data are filed with the Charter School unit of the NY State Education Department. Revenue and expenditure categories are much more limited.

<sup>37</sup>Charter schools report the expenditures, the LEA reports the revenues, and the data are merged. All data are in the same format.

<sup>38</sup>Starting in FY 2004.

<sup>39</sup>We have three chartering entities that do not report data to us: UW-Milwaukee, City of Milwaukee, and UW-Parkside.

<sup>40</sup>Will e-mail explanation.

<sup>41</sup>State-operated. Data are collected by the state attorney general's office.

<sup>42</sup>LEAs report data via the AFR mainframe system whereas charter schools report the same data on Excel spreadsheets.

<sup>43</sup>An audit report in the late 1990's recommended that charter schools not be required to report in End of Year Report (EOYRPT) format.

<sup>44</sup>Charter school financial data are filed with the Charter School unit of the NY State Education Department. Revenue and expenditure categories are much more limited.

<sup>45</sup>But not very proficiently.

<sup>46</sup>Starting in FY 2004.

<sup>47</sup>We have three chartering entities that do not report data to us: UW-Milwaukee, City of Milwaukee, and UW-Parkside.

## Appendix F.—Data Plan Responses

Common Core of Data, State Finance Survey: 2002-03

State	Year	3.a Can you report teacher salaries by program?	3.b Can you get teacher salary data from your accounting system?	3.c Can you get teacher salary data from your payroll system?	3.d Will you be able to report teacher salaries (by program) in the FY 2004 data collection?	4.a Can you track federal revenues that are transferred from one program into another?
Alabama	2003	YES	YES	NO	YES	YES
Alaska	2003	NO	NO	NO	NO	NO
Arizona	2003	—	—	—	—	—
Arkansas	2003	NO	NO	NO	NO	YES
California	2003	YES	YES	NO	YES	NO
Colorado	2003	NO	NO	NO	NO	YES
Connecticut	2003	NO	NO	NO	NO	NO
Delaware	2003	YES	NO	YES	YES	NO
District of Columbia	2003	YES	YES	YES	YES	YES
Florida	2003	NO	NO	NO	NO	YES
Georgia	2003	YES	YES	YES	YES	YES
Hawaii	2003	YES	YES	YES	YES	YES
Idaho	2003	—	—	—	—	NO
Illinois	2003	NO	NO	NO	NO	NO
Indiana	2003	YES	YES	NO	YES	YES
Iowa	2003	NO	NO	NO	NO	NO
Kansas	2003	NO	NO	NO	NO	YES
Kentucky	2003	YES	YES	YES	YES	YES
Louisiana	2003	YES	YES	NO	YES	NO
Maine	2003	YES	YES	YES	YES	NO
Maryland	2003	NO	NO	NO	NO	YES
Massachusetts	2003	YES	YES	NO	YES	YES
Michigan	2003	NO	NO	NO	NO	NO
Minnesota	2003	YES	YES	NO	YES	NO
Mississippi	2003	YES	YES	NO	YES	NO
Missouri	2003	NO	NO	NO	NO	YES
Montana	2003	NO	NO	NO	NO	NO
Nebraska	2003	NO	NO	NO	NO	NO
Nevada	2003	NO	NO	NO	NO	NO
New Hampshire	2003	YES	YES	NO	YES	NO
New Jersey	2003	YES	YES	NO	YES	NO
New Mexico	2003	YES	YES	NO	YES	YES
New York	2003	NO	NO	NO	NO	NO
North Carolina	2003	NO	NO	NO	NO	YES
North Dakota	2003	YES	YES	NO	YES	YES
Ohio	2003	NO	NO	NO	NO	YES
Oklahoma	2003	YES	YES	YES	YES	YES
Oregon	2003	NO	NO	NO	NO	NO
Pennsylvania	2003	NO	NO	NO	NO	NO
Rhode Island	2003	YES	YES	NO	YES	NO
South Carolina	2003	YES	YES	YES	YES	NO
South Dakota	2003	NO	NO	NO	NO	YES
Tennessee	2003	YES	YES	NO	YES	YES
Texas	2003	NO	NO	YES	NO	NO

**Appendix F.—Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002-03

		3.a	3.b	3.c	3.d	4.a
State	Year	Can you report teacher salaries by program?	Can you get teacher salary data from your accounting system?	Can you get teacher salary data from your payroll system?	Will you be able to report teacher salaries (by program) in the FY 2004 data collection?	Can you track federal revenues that are transferred from one program into another?
Utah	2003	YES	YES	NO	YES	NO
Vermont	2003	YES	NO	NO	YES	YES
Virginia	2003	YES	YES	NO	YES	NO
Washington	2003	YES	YES	NO	YES	NO
West Virginia	2003	—	—	—	—	—
Wisconsin	2003	NO	NO	NO	NO	NO
Wyoming	2003	YES	YES	NO	YES	NO
American Samoa	2003	YES	YES	YES	YES	YES
Guam	2003	—	—	—	—	—
Northern Mariana Islands	2003	YES	YES	YES	YES	YES
Puerto Rico	2003	YES	NO	YES	YES	YES
Virgin Islands	2003	—	—	—	—	—

— No response from state/territory.

NA Not applicable to state/territory.

**Appendix F.—Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002-03

	4.b	5.a.1	5.a.2	5.a.3	5.b	
State	Year	Can you report expenditures from the initial federal allocation only in the "Exclusions" section of the NPEFS survey?	Are you including revenues and expenditures for incarcerated students?	Are you including revenues and expenditures for homebound students?	Are you including revenues and expenditures for special education students receiving education services in private facilities?	If you are including revenues and expenditures for the students referenced in (5.a), are you including those students in your ADA figure?
Alabama	2003	NO	NO	YES	NO	NO
Alaska	2003	YES	YES	YES	YES	YES
Arizona	2003	—	—	—	—	—
Arkansas	2003	YES	YES	YES	NO	YES
California	2003	NO	YES	YES	YES	YES
Colorado	2003	NO	YES	YES	YES	YES
Connecticut	2003	NO	NO	YES	YES	YES
Delaware	2003	NO	NO	YES	YES	YES
District of Columbia	2003	YES	YES	YES	YES	YES
Florida	2003	YES	YES	YES	YES	YES
Georgia	2003	NO	NO	YES	NO	YES
Hawaii	2003	YES	NO	NO	YES	YES
Idaho	2003	NO	—	—	—	—
Illinois	2003	NO	NO	YES	NO	YES
Indiana	2003	YES	NO	NO	YES	YES
Iowa	2003	YES	YES	YES	YES	YES
Kansas	2003	YES	YES	YES	YES	YES
Kentucky	2003	YES	YES	YES	YES	YES
Louisiana	2003	YES	YES	YES	NO	YES
Maine	2003	NO	NO	NO	YES	YES
Maryland	2003	YES	NO	NO	YES	NO
Massachusetts	2003	YES	NO	YES	YES	NO
Michigan	2003	YES	—	—	—	YES
Minnesota	2003	YES	YES	YES	YES	YES
Mississippi	2003	YES	NO	YES	YES	NO
Missouri	2003	YES	NO	YES	YES	YES
Montana	2003	YES	YES	YES	YES	YES
Nebraska	2003	NO	NO	YES	YES	YES
Nevada	2003	YES	YES	YES	NO	YES
New Hampshire	2003	NO	NO	NO	YES	NO
New Jersey	2003	YES	NO	YES	YES	YES
New Mexico	2003	NO	NO	NO	NO	YES
New York	2003	NO	YES	YES	YES	YES
North Carolina	2003	NO	NO	YES	YES	YES
North Dakota	2003	NO	NO	YES	YES	NO
Ohio	2003	YES	YES	YES	YES	YES
Oklahoma	2003	YES	NO	NO	NO	YES
Oregon	2003	YES	YES	YES	YES	YES
Pennsylvania	2003	YES	YES	YES	YES	YES
Rhode Island	2003	YES	NO	YES	YES	YES
South Carolina	2003	YES	NO	NO	NO	YES

**Appendix F.—Data Plan Responses**  
Common Core of Data, State Finance Survey: 2002-03

		4.b	5.a.1	5.a.2	5.a.3	5.b
State	Year	Can you report expenditures from the initial federal allocation only in the "Exclusions" section of the NPEFS survey?	Are you including revenues and expenditures for incarcerated students?	Are you including revenues and expenditures for homebound students?	Are you including revenues and expenditures for special education students receiving education services in private facilities?	If you are including revenues and expenditures for the students referenced in (5.a), are you including those students in your ADA figure?
South Dakota	2003	NO	NO	YES	YES	YES
Tennessee	2003	YES	NO	YES	YES	YES
Texas	2003	YES	YES	YES	YES	YES
Utah	2003	YES	YES	YES	NO	YES
Vermont	2003	YES	NO	YES	YES	YES
Virginia	2003	YES	YES	YES	YES	YES
Washington	2003	YES	YES	YES	YES	NO
West Virginia	2003	—	—	—	—	—
Wisconsin	2003	NO	YES	YES	YES	YES
Wyoming	2003	NO	NO	YES	YES	YES
American Samoa	2003	YES	YES	NO	NO	NO
Guam	2003	—	—	—	—	—
Northern Mariana Islands	2003	YES	NO	NO	YES	YES
Puerto Rico	2003	NO	YES	NO	YES	YES
Virgin Islands	2003	—	—	—	—	—

— No response from state/territory.

NA Not applicable to state/territory.



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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03**

<u><b>Imputation Flags</b></u>	
R =	As reported by the state
A =	Adjustment
I =	Imputed based on a method other than prior year's data
T =	Total based on sum of internal or external detail
C =	Combined with data provided elsewhere by the state

**iR1A - Local Revenue Property Tax**

iR1A	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iR1B - Local Revenue Non Property Tax**

iR1B	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iR1C - Local Revenue Local Govt Property Tax**

iR1C	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	3.6	2	3.6
R	54	96.4	56	100.0

**iR1D - Local Revenue Local Govt Non Property Tax**

iR1D	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	3.6	2	3.6
R	54	96.4	56	100.0

**iR1E - Local Revenue Individual Tuition**

iR1E	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	3.6	2	3.6
R	54	96.4	56	100.0

**iR1F - Local Revenue Tuition from LEA's**

iR1F	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iR1G - Local Revenue Transportation fees from Individuals**

iR1G	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iR1H - Local Revenue Transportation Fee LEA's**

iR1H	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iR1I - Local Revenue Earnings on Investments**

iR1I	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iR1J - Local Revenue Food Service**

iR1J	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iR1K - Local Revenue Student Activities**

iR1K	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iR1L - Local Rev Other Revs**

iR1L	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iR1M - Local Revenue Textbooks**

iR1M	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iR1N - Local Revenue Summer School**

iR1N	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	3.6	2	3.6
R	54	96.4	56	100.0

**iSTR1 - Local Revenue Subtotal**

iSTR1	Frequency	Percent	Cumulative frequency	Cumulative percent
R	55	98.2	55	98.2
T	1	1.8	56	100.0

**iR2 - Intermediate Revenue**

iR2	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iR3 - State Revenue**

iR3	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iR4A - Federal Revenues Direct Grants**

iR4A	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iR4B - Federal Revenues thru State**

iR4B	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iR4C - Federal Revenues thru Intermediate Agencies**

iR4C	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iR4D - Federal Revenues thru Other Sources**

iR4D	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iSTR4 - Federal Revenue Subtotal**

iSTR4	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iR5 - Other Sources of Revenue**

iR5	Frequency	Percent	Cumulative frequency	Cumulative percent
I	2	3.6	2	3.6
R	54	96.4	56	100.0

**iTR - Total Revenue from all Sources**

iTR	Frequency	Percent	Cumulative frequency	Cumulative percent
R	55	98.2	55	98.2
T	1	1.8	56	1.8

**iE11 - Instructional Expenditures Salary**

iE11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE12 - Instructional Expenditures Employee Benefits**

iE12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE13 - Instructional Expenditures Purchased Services**

iE13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	3.6	2	3.6
R	54	96.4	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iE14 - Instructional Expenditures Tuition**

iE14	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	7.1	4	7.1
R	52	92.9	56	100.0

**iE15 - Instructional Expenditures Tuition to Other LEA's**

iE15	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	5.4	3	5.4
R	53	94.6	56	100.0

**iE16 - Instructional Expenditures Supplies**

iE16	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE17 - Instructional Expenditures Property**

iE17	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**IE18 - Instructional Expenditures Other**

iE18	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	3.6	2	3.6
R	54	96.4	56	100.0

**STE1 - Instructional Expenditures Subtotal**

iSTE1	Frequency	Percent	Cumulative frequency	Cumulative percent
R	34	60.7	34	60.7
T	22	39.3	56	100.0

**iE212 - SS Salary Stu**

iE212	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iE213 - SS Salary Instructional Staff**

iE213	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE214 - SS Salary General Administration**

iE214	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE215 - SS Salary School Administration**

iE215	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE216 - SS Salary Operation & Maintenance**

iE216	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE217 - SS Salary Transportation**

iE217	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**E218 - SS Sal Other**

iE218	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iTE21 - SS Subtotal Salary**

iTE21	Frequency	Percent	Cumulative frequency	Cumulative percent
R	40	71.4	40	71.4
T	16	28.6	56	100.0

**iE222 - SS EmBen Stu**

iE222	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iE223 - SS EmBen IST**

iE223	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE224 - SS EmBen General Administration**

iE224	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE225 - SS EmBen School Administration**

iE225	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE226 - SS EmBen Operation & Maintenance**

iE226	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE227 - SS Employee Benefits Transportation**

iE227	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE228 - SS EmBen Other**

iE228	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iTE22 - SS Subtotal Employee Benefit**

iTE22	Frequency	Percent	Cumulative frequency	Cumulative percent
R	36	64.3	36	64.3
T	20	35.7	56	100.0

**iE232 - SS PurSv Stu**

iE232	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iE233 - SS PurSv IST**

iE233	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE234 - SS PurSv General Administration**

iE234	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE235 - SS PurSv School Administration**

iE235	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE236 - SS PurSv Operation & Maintenance**

iE236	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	3.6	2	3.6
R	54	96.4	56	100.0

**iE237 - SS Purchased Services Transportation**

iE237	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	3.6	2	3.6
R	54	96.4	56	100.0

**iE238 - SS PurSv Other**

iE238	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iTE23 - SS Subtotal Purchased Services**

iTE23	Frequency	Percent	Cumulative frequency	Cumulative percent
R	38	67.9	38	67.9
T	18	32.1	56	100.0

See notes at end of table.



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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

<b>iE242 - SS Sup Stu</b>				
iE242	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

  

<b>iE243 - SS Sup ISt</b>				
iE243	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

  

<b>iE244 - SS Sup General Administration</b>				
iE244	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

  

<b>iE245 - SS Sup School Administration</b>				
iE245	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

  

<b>iE246 - SS Sup Operation &amp; Maintenance</b>				
iE246	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

  

<b>iE247 - SS Sup Transportation</b>				
iE247	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

  

<b>iE248 - SS Sup Other</b>				
iE248	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

  

<b>iTE24 - SS Subtotal Sup</b>				
iTE24	Frequency	Percent	Cumulative frequency	Cumulative percent
R	39	69.6	39	69.6
T	17	30.4	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iE252 - SS Prop Stu**

iE252	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE253 - SS Prop ISt**

iE253	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE254 - Sup Exp Property Gen Admin**

iE254	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE255 - Sup Exp Property Sch Admin**

iE255	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE256 - Sup Exp Property Oper & Main**

iE256	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE257 - SS Prop Transportation**

iE257	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE258 - SS Prop Other**

iE258	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iTE25 - SS Subtotal Property**

iTE25	Frequency	Percent	Cumulative frequency	Cumulative percent
R	54	96.4	54	96.4
T	2	3.6	56	100.0

**iE262 - SS Oth Stu**

iE262	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE263 - SS Oth ISt**

iE263	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE264 - SS Oth Gad**

iE264	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE265 - SS Oth Sad**

iE265	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE266 - SS Oth Operation & Maintenance**

iE266	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE267 - SS Other Transportation**

iE267	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	3.6	2	3.6
R	54	96.4	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iE268 - SS Oth Other**

iE268	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iTE26 - SS Subtotal Other**

iTE26	Frequency	Percent	Cumulative frequency	Cumulative percent
R	39	69.6	39	69.6
T	17	30.4	56	100.0

**iSTE22 - SS Subtotal Stu**

iSTE22	Frequency	Percent	Cumulative frequency	Cumulative percent
R	37	66.1	37	66.1
T	19	33.9	56	100.0

**iSTE23 - SS SUBT Ist**

iSTE23	Frequency	Percent	Cumulative frequency	Cumulative percent
R	37	66.1	37	66.1
T	19	33.9	56	100.0

**iSTE24 - SS SUBT Gad**

iSTE24	Frequency	Percent	Cumulative frequency	Cumulative percent
R	38	67.9	38	67.9
T	18	32.1	56	100.0

**iSTE25 - SS SUBT Sad**

iSTE25	Frequency	Percent	Cumulative frequency	Cumulative percent
R	38	67.9	38	67.9
T	18	32.1	56	100.0

**iSTE26 - SS Subtotal Operation & Maintenance**

iSTE26	Frequency	Percent	Cumulative frequency	Cumulative percent
R	40	71.4	40	71.4
T	16	28.6	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iSTE27 - SS Subtotal Transportation**

iSTE27	Frequency	Percent	Cumulative frequency	Cumulative percent
R	39	69.6	39	69.6
T	17	30.4	56	100.0

**iSTE28 - SS Subtotal Other**

iSTE28	Frequency	Percent	Cumulative frequency	Cumulative percent
R	38	67.9	38	67.9
T	18	32.1	56	100.0

**iSTE2T - SS Subtotal**

iSTE2T	Frequency	Percent	Cumulative frequency	Cumulative percent
R	37	66.1	37	66.1
T	19	33.9	56	100.0

**iE3A11 - Non Instructional Food Salaries**

iE3A11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE3A12 - Non Instructional Food Employee Benefits**

iE3A12	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE3A13 - Non Instructional Food Purchased Services**

iE3A13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE3A14 - Non Instructional Food Sup**

iE3A14	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iE3A2 - Non Instructional Food Prop**

iE3A2	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE3A16 - Non Instructional Food Othr**

iE3A16	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE3A1 - Non Instructional Food Subtotal**

iE3A1	Frequency	Percent	Cumulative frequency	Cumulative percent
R	49	87.5	49	87.5
T	7	12.5	56	100.0

**iE3B11 - Non Instructional Entr Salary**

iE3B11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE3B12 - Non Instructional Services Enterprise Employee Benefits**

iE3B12	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE3B13 - Non Instructional Enterprise Purchased Services**

iE3B13	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iE3B14 - Non Instructional Serv Enterprise Suppl**

iE3B14	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE3B2 - Non Instructional Instr Serv Enterprise Prop**

iE3B2	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE3B16 - Non Instructional Serv Enterprise Other**

iE3B16	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE3B1 - Non Instructional Serv Enterprise Subtotal**

iE3B1	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iSTE3 - Non Instructional Services Total**

iSTE3	Frequency	Percent	Cumulative frequency	Cumulative percent
R	49	87.5	49	87.5
T	7	12.5	56	100.0

**iE4A1 - Direct Program Support Textbooks**

iE4A1	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

**iE4A2 - Direct Program Support Textbooks 9 Prop**

iE4A2	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iE4B1 - Direct Program Support Transport**

iE4B1	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	3.6	2	3.6
R	54	96.4	56	100.0

**iE4B2 - Direct Program Support Transport (Prop)**

iE4B2	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE4C1 - Direct Program Support Emp Bene**

iE4C1	Frequency	Percent	Cumulative frequency	Cumulative percent
A	14	25.0	14	25.0
R	42	75.0	56	100.0

**iE4C2 - Direct Program Support Emp Bene (Prop)**

iE4C2	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE4D - Direct Program Support Private School**

iE4D	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE4E1 - Direct Program Support Other**

iE4E1	Frequency	Percent	Cumulative frequency	Cumulative percent
A	17	30.4	17	30.4
R	39	69.6	56	100.0

See notes at end of table.



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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iE4E2 - Direct Program Support Other (Property)**

iE4E2	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	7.1	4	7.1
R	52	92.9	56	100.0

**iSTE4 - Direct Program Sup Subtotal**

iSTE4	Frequency	Percent	Cumulative frequency	Cumulative percent
R	37	66.1	37	66.1
T	19	33.9	56	100.0

**iTE5 - Total Current Expenditures**

iTE5	Frequency	Percent	Cumulative frequency	Cumulative percent
R	41	73.2	41	73.2
T	15	26.8	56	100.0

**iE61 - Facilities Aquisition Non Property**

iE61	Frequency	Percent	frequency	Cumulative percent
A	11	19.6	11	19.6
R	45	80.4	56	100.0

**iE62 - Facilities Aquisition Property (Land & Buildings)**

iE62	Frequency	Percent	frequency	Cumulative percent
A	12	21.4	12	21.4
R	44	78.6	56	100.0

**iE63 - Facilities Aquisition (Equipment)**

iE63	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	8.9	5	8.9
R	51	91.1	56	100.0

**iSTE6 - Facilities Aquisition (Property & Non Property) Total**

iSTE6	Frequency	Percent	Cumulative frequency	Cumulative percent
A	13	23.2	13	23.2
R	43	76.8	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iE7A1 - Other Use Debt Service Interest**

iE7A1	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE7A2 - Other Use Debt Service Redemption**

iE7A2	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**ISTE7 - Other Use Debt Serv Subtotal**

iSTE7	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE81 - Community Service Non Property**

iE81	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	5.4	3	5.4
I	2	3.6	5	8.9
R	51	91.1	56	100.0

**iE82 - Community Service Property**

iE82	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	5.4	3	5.4
I	2	3.6	5	8.9
R	51	91.1	56	100.0

**iE9A - Direct Cost Non Public School**

iE9A	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE9B - Direct Cost Adult Ed**

iE9B	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iE9C - Direct Cost Community College**

iE9C	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE9D - Direct Cost Other**

iE9D	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iE91 - Direct Cost Property**

iE91	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iSTE9 - Direct Cost Program Subtotal**

iSTE9	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iTE10 - Property Total**

iTE10	Frequency	Percent	Cumulative frequency	Cumulative percent
R	42	75.0	42	75.0
T	14	25.0	56	100.0

**iTE11 - Total Expenditures for Education**

iTE11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	40	71.4	40	71.4
T	16	28.6	56	100.0

**iX12C - Excl For PI 100.00 297 Title I**

iX12C	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iX12D - Excl For PI 100.00 297 Title 1 Carryover**

iX12D	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

**iX12E - Exclis For PI 100.00 297 Title VI**

iX12E	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iX12F - Exclis For PI 100.00 297 Title VI Carryover**

iX12F	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iTX12 - Total Exclis For PI 100.00 297**

iTX12	Frequency	Percent	Cumulative frequency	Cumulative percent
R	55	98.2	55	98.2
T	1	1.8	56	100.0

**iNCE13 - Net Current Expenditures**

iNCE13	Frequency	Percent	Cumulative frequency	Cumulative percent
R	40	71.4	40	71.4
T	16	28.6	56	100.0

**iADA - Average Daily Attend (A14A + A14B)**

iADA	Frequency	Percent	Cumulative frequency	Cumulative percent
T	55	100.0	55	100.0

**iA14A - Average Daily Attendance (State Definition)**

iA14A	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iA14B - Average Daily Attendance (NCES Definition)**

iA14B	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

**iPPE15 - Per Pupil Expenditure**

iPPE15	Frequency	Percent	Cumulative frequency	Cumulative percent
R	52	92.9	52	92.9
T	4	7.1	56	100.0

See notes at end of table.

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

**Table G-1. Frequencies of imputation flags, state finance survey: 2002–03—Continued**

<b>iMEMBR02- Student Membership</b>				
<b>iMEMBR02- Student Membership</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cumulative frequency</b>	<b>Cumulative percent</b>
T	52	92.9	52	92.9
I	4	7.1	56	100.0

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), National Public Education Finance Survey (NPEFS) FY 2003, (stfis030c).

## Appendix G.—Value Distribution and Field Frequencies

**Table G-2. Minimum, maximum, and mean values for continuous variables, state finance survey: 2002–03**

Variable	Label	N	Minimum	Maximum	Mean	-1	-2
R1A	LOCAL REV PROPERTY TAX	40	200,065,385	15,237,324,387	3,050,655,340.9	1	15
R1B	LOCAL REV NON PROPERTY TAX	26	543,782	1,864,305,374	288,600,533.2	1	29
R1C	LOCAL REV LOC GOVT PROP TAX	22	110,381	5,874,061,454	1,203,889,668.2	1	33
R1D	LOCAL REV LOC GOVT NON PROP TAX	20	175,552	2,631,581,137	388,985,324.8	1	35
R1E	LOCAL REV INDIVID TUITION	55	0	87,393,031	11,722,413.0	1	0
R1F	LOCAL REV TUITION FR LEA	55	0	1,084,908,513	78,617,157.4	1	0
R1G	LOCAL REV TRANSPORT FEES INDIVID	55	0	20,398,593	1,496,042.2	1	0
R1H	LOCAL REV TRANSPORT FEES LEA	55	0	162,662,627	4,880,174.8	1	0
R1I	LOCAL REV EARNINGS ON INVESTMT	55	0	552,142,330	52,972,852.1	1	0
R1J	LOCAL REV FOOD SERVICE	55	0	545,388,713	111,519,347.6	1	0
R1K	LOCAL REV STUDENT ACTIVITIES	55	0	414,449,875	56,709,958.4	1	0
R1L	LOCAL REV OTHER REVS	55	13,457	2,415,527,902	186,596,743.8	1	0
R1M	LOCAL REV TEXTBOOK REVS	55	0	74,076,408	3,298,123.4	1	0
R1N	LOCAL REV SUMMER SCHOOL	55	0	17,580,149	2,042,581.2	1	0
STR1	LOCAL REV SUBTOTAL	55	95,102	17,830,356,297	3,404,450,910.7	1	0
R2	INTERMED REVENUES	55	0	207,201,600	22,947,106.2	1	0
R3	STATE REVENUES	54	0	33,561,358,340	4,002,665,962.1	1	1
R4A	FED REV DIRECT GRANTS	55	0	630,492,022	57,751,849.7	1	0
R4B	FED REV THRU STATE	55	6,002,860	5,034,701,938	603,205,859.0	1	0
R4C	FED REV THRU INTERMED AGENCIES	55	0	94,571,436	8,330,102.9	1	0
R4D	FED REV OTHER SOURCES	55	0	217,998,982	29,486,545.9	1	0
STR4	FED REV SUBTOTAL	55	23,182,504	5,629,648,814	698,774,357.5	1	0
R5	OTHER SOURCES OF REVENUE	55	0	9,812,967,947	856,208,138.7	1	0
TR	TOTAL REVENUE FROM ALL SOURCES	55	60,711,607	57,021,363,451	8,056,062,591.7	1	0
E11	INSTR EXP SALARIES	55	15,725,291	20,548,956,218	3,097,621,833.2	1	0
E12	INSTR EXP EMP BENEFITS	55	3,039,973	5,596,635,109	839,794,245.5	1	0
E13	INSTR EXP PURCHASED SERVICES	55	164,124	951,540,994	132,760,275.1	1	0
E14	INSTR EXP TUITION	55	0	615,501,558	59,974,323.5	1	0
E15	INSTR EXP TUITION TO OTHER LEA	55	0	1,164,471,052	89,286,053.4	1	0
E16	INSTR EXP SUPPLIES	55	1,380,184	1,555,769,063	205,922,358.9	1	0
E17	INSTR EXP PROPERTY	55	0	165,511,421	43,826,618.2	1	0
E18	INSTR EXP OTHER	55	250	199,879,510	23,161,151.8	1	0
STE1	INSTR EXP SUBTOTAL	55	24,661,557	29,170,269,346	4,359,234,187.9	1	0
E212	SUP EXP SALARY STUDENTS	55	0	1,533,136,690	255,192,922.7	1	0
E213	SUP EXP SALARY INST STAFF	55	0	1,835,385,097	205,753,471.3	1	0
E214	SUP EXP SALARY GEN ADMIN	55	0	311,567,657	67,028,549.1	1	0
E215	SUP EXP SALARY SCH ADMIN	55	0	2,373,491,616	294,787,705.6	1	0
E216	SUP EXP SALARY OPER & MAIN	55	0	1,907,073,482	265,466,714.3	1	0
E217	SUP EXP SALARY STUDENT TRANSP	55	0	499,449,751	108,635,413.0	1	0
E218	SUP EXP SALARY OTHER SERVICES	55	98,478	1,269,876,379	114,163,820.5	1	0
TE21	SUP EXP SALARY SUBTOTAL	55	2,318,632	9,644,175,950	1,311,028,596.5	1	0
E222	SUP EXP EMP BENE STUDENTS	55	0	433,117,779	66,903,180.2	1	0
E223	SUP EXP EMP BENE INST STAFF	55	0	475,434,171	52,923,084.4	1	0
E224	SUP EXP EMP BENNE GEN ADMIN	55	0	118,474,898	21,245,205.1	1	0
E225	SUP EXP EMP BENE SCH ADMIN	55	0	701,542,496	78,961,597.1	1	0
E226	SUP EXP EMP BENE OPER & MAIN	55	0	572,534,962	81,409,519.0	1	0
E227	SUP EXP EMP BENE PUPIL TRANS	55	0	155,463,665	34,646,308.3	1	0
E228	SUP EXP EMP BENE OTHER SERV	55	15,080	408,479,182	36,873,701.8	1	0
TE22	SUP EXP EMP BENE SUBTOTAL	55	754,070	2,821,585,427	372,962,596.0	1	0
E232	SUP EXP PURCH SV STUDENTS	55	123,901	219,201,955	30,888,767.9	1	0
E233	SUP EXP PURCH SV INST STAFF	55	21,054	476,849,648	43,269,059.2	1	0

See notes at end of table.

## Appendix G.—Value Distribution and Field Frequencies

**Table G-2. Minimum, maximum, and mean values for continuous variables, state finance survey: 2002–03**

Variable	Label	N	Minimum	Maximum	Mean	-1	-2
E234	SUP EXP PURCH SV GEN ADMIN	55	23,689	268,335,093	43,617,656.3	1	0
E235	SUP EXP PURCH SV SCH ADMIN	55	0	128,085,113	13,079,351.6	1	0
E236	SUP EXP PURCH SV OPER & MAIN	55	0	1,103,387,009	180,159,301.9	1	0
E237	SUP EXP PURCH SV PUPIL TRANSP	55	0	1,090,156,630	118,384,469.5	1	0
E238	SUP EXP PURCH SV OTHER SERV	55	75,415	498,179,538	59,779,423.2	1	0
TE23	SUP EXP PURCH SV SUBTOTAL	55	991,246	3,086,909,912	489,178,029.7	1	0
E242	SUP EXP SUPPLIES STUDENTS	55	0	51,854,877	8,564,756.7	1	0
E243	SUP EXP SUPPLIES INST STAFF	55	0	340,377,170	32,585,741.0	1	0
E244	SUP EXP SUPPLIES GEN ADMIN	55	0	18,812,183	4,101,018.1	1	0
E245	SUP EXP SUPPLIES SCH ADMIN	55	0	66,989,129	7,568,946.1	1	0
E246	SUP EXP SUPPLIES OPER & MAIN	55	0	1,181,993,134	138,174,477.6	1	0
E247	SUP EXP SUPPLIES PUPIL TRANSP	55	0	88,041,967	20,553,910.4	1	0
E248	SUP EXP SUPPLIES OTHER SERV	55	0	120,533,023	13,054,763.5	1	0
TE24	SUP EXP SUPPLIES SUBTOTAL	55	601,286	1,841,295,201	224,603,613.3	1	0
E252	SUP EXP PROPERTY STUDENTS	55	0	12,085,855	1,674,642.5	1	0
E253	SUP EXP PROPERTY INST STAFF	55	0	100,876,198	10,079,421.6	1	0
E254	SUP EXP PROPERTY GEN ADMIN	55	0	7,283,682	1,579,430.3	1	0
E255	SUP EXP PROPERTY SCH ADMIN	55	0	10,867,265	1,739,083.9	1	0
E256	SUP EXP PROPERTY OPER & MAIN	55	0	221,538,246	18,894,729.8	1	0
E257	SUP EXP PROPERTY PUPIL TRANSP	55	0	100,485,478	18,572,036.5	1	0
E258	SUP EXP PROPERTY OTHER SERV	55	0	52,351,309	8,943,062.1	1	0
TE25	SUP EXP PROPERTY SUBTOTAL	55	0	363,614,797	61,482,406.5	1	0
E262	SUP EXP OTHER STUDENTS	55	0	71,509,012	3,062,514.3	1	0
E263	SUP EXP OTHER INST STAFF	55	0	36,037,812	4,027,922.6	1	0
E264	SUP EXP OTHER GEN ADMIN	55	0	58,691,367	9,197,438.9	1	0
E265	SUP EXP OTHER SCH ADMIN	55	0	35,712,228	1,983,074.7	1	0
E266	SUP EXP OTHER OPER & MAIN	55	0	90,881,789	7,062,893.0	1	0
E267	SUP EXP OTHER PUPIL TRANSP	55	0	55,635,673	3,412,416.3	1	0
E268	SUP EXP OTHER OTHER SERV	55	0	164,614,854	17,883,862.8	1	0
TE26	SUP EXP OTHER SUBTOTAL	55	256,852	270,254,850	46,630,122.7	1	0
STE22	SUP EXP SUBTOTAL STUDENTS	55	653,054	2,156,448,769	364,612,141.8	1	0
STE23	SUP EXP SUBTOTAL INST STAFF	55	163,059	3,129,644,305	338,559,278.6	1	0
STE24	SUP EXP SUBTOTAL GEN ADMIN	55	617,115	726,975,759	145,189,867.6	1	0
STE25	SUP EXP SUBTOTAL SCH ADMIN	55	0	3,271,306,005	396,380,675.2	1	0
STE26	SUP EXP SUBTOTAL OPER & MAIN	55	0	4,573,189,863	672,272,905.8	1	0
STE27	SUP EXP SUBTOTAL PUPIL TRANSP	55	102,766	1,697,932,705	285,632,517.5	1	0
STE28	SUP EXP SUBTOTAL OTHER SERV	55	545,631	2,302,037,362	241,755,571.7	1	0
STE2T	SUP EXP TOTAL SUPPORT SERVICES	55	4,922,086	17,017,790,554	2,444,402,958.2	1	0
E3A11	NON INST SERV FOOD SERV SALARIES	55	253,604	628,120,613	99,438,317.3	1	0
E3A12	NON INST SERV FOOD SERV EMP BENE	55	69,356	190,014,028	30,337,874.1	1	0
E3A13	NON INST SERV FOOD SERV PURCH SERV	55	0	133,055,744	21,059,295.8	1	0
E3A14	NON INST SERV FOOD SERV SUPPLIES	55	105,898	849,298,734	123,229,639.5	1	0
E3A2	NON INSTR SERV FOOD SERV PROPERTY	55	0	14,027,708	4,316,435.3	1	0
E3A16	NON INSTR SERV FOOD SERV OTHER	55	0	24,333,346	3,188,735.6	1	0
E3A1	NON INSTR SERV FOOD SERV SUBTOTAL	55	2,372,417	1,727,582,956	277,253,862.3	1	0
E3B11	NON INSTR SERV ENTERPRISE SALARIES	55	0	36,892,931	2,897,567.6	1	0
E3B12	NON INSTR SERV ENTERPRISE EMP BENE	55	0	22,848,487	1,018,739.0	1	0
E3B13	NON INSTR SERV ENTERPRISE PURCH SERV	55	0	88,071,387	3,611,388.9	1	0
E3B14	NON INSTR SERV ENTERPRISE SUPPLIES	55	0	63,055,439	5,427,266.4	1	0
E3B2	NON INSTR SERV ENTERPRISE PROPERTY	55	0	7,707,848	332,168.9	1	0
E3B16	NON INSTR SERV ENTERPRISE OTHER	55	0	117,277,150	3,566,637.7	1	0

See notes at end of table.

## Appendix G.—Value Distribution and Field Frequencies

**Table G-2. Minimum, maximum, and mean values for continuous variables, state finance survey: 2002–03**

Variable	Label	N	Minimum	Maximum	Mean	-1	-2
E3B1	NON INSTR SERV ENTERPRISE SUBTOTAL	55	0	129,932,294	16,521,599.5	1	0
STE3	NON INSTR SERV TOTAL	55	2,372,417	1,795,341,685	293,775,461.9	1	0
E4A1	DIRECT PROG SUP TEXTBOOKS	55	0	0	0.0	1	0
E4A2	DIRECT PROG SUP TEXTBOOKS 9 PROP	55	0	0	0.0	1	0
E4B1	DIRECT PROG SUP TRANSPORT	55	0	0	0.0	1	0
E4B2	DIRECT PROG SUP TRANSPORT (PROP)	55	0	0	0.0	1	0
E4C1	DIRECT PROG SUP EMP BENE	55	0	0	0.0	1	0
E4C2	DIRECT PROG SUP EMP BENE (PROP)	55	0	0	0.0	1	0
E4D	DIRECT PROG SUP PRIV SCH STUDENT	55	0	88,622,132	3,909,981.7	1	0
E4E1	DIRECT PROG SUP OTHER	55	0	0	0.0	1	0
E4E2	DIRECT PROG SUP OTHER (PROPERTY)	55	0	0	0.0	1	0
STE4	DIRECT PROG SUP SUBTOTAL	55	0	0	0.0	1	0
TE5	CURRENT EXPENDITURES	55	47,566,472	47,983,401,585	7,097,412,608.0	1	0
E61	FACILITIES AQUIS NON PROPERTY	55	211,782	5,638,596,532	655,093,124.3	1	0
E62	FACILITIES AQUIS PROP (LAND & BLDG)	55	0	1,057,565,456	76,189,355.8	1	0
E63	FACILITIES AQUIS PROP (EQUIPMENT)	55	0	378,403,899	47,172,436.8	1	0
STE6	FACILITIES AQUIS NON-PROP & PROP TOTAL	55	211,782	6,772,856,089	778,454,916.9	1	0
E7A1	OTHER USE DEBT SERVICE INTEREST	55	0	1,462,761,520	213,288,425.2	1	0
E7A2	OTHER USE DEBT SERV REDEMPTION	55	0	1,937,090,848	354,854,208.0	1	0
STE7	OTHER USE DEBT SERV SUBTOTAL	55	0	2,681,071,355	568,142,633.3	1	0
E81	COMM SERV NON PROPERTY	55	0	396,928,828	49,369,566.1	1	0
E82	COMM SERV PROPERTY	55	0	10,673,343	944,540.6	1	0
E9A	DIRECT COST PROG NON PUB SCH	55	0	311,628,559	17,353,403.3	1	0
E9B	DIRECT COST PROG ADULT ED	55	0	613,616,494	36,826,940.6	1	0
E9C	DIRECT COST PROG COMM COLLEGE	55	0	460,151	8,366.4	1	0
E9D	DIRECT COST PROG OTHER	55	0	788,640,728	18,569,198.2	1	0
E91	DIRECT COST PROG PROPERTY	55	0	12,696,547	1,007,665.9	1	0
STE9	DIRECT COST PROG SUBTOTAL	55	0	1,354,644,453	72,757,908.5	1	0
TE10	PROPERTY TOTAL	55	31,168	1,350,182,633	235,271,628.1	1	0
TE11	TOTAL EXPENDITURES FOR EDUCATION	55	51,248,396	55,982,726,072	8,109,904,835.1	1	0
X12C	EXCLUS FOR PL 100 297 TITLE I	55	0	1,133,331,686	159,359,888.7	1	0
X12D	EXCLUS FOR PL 100 297 TITLE I CARRYOVER	55	0	307,790,742	22,465,338.9	1	0
X12E	EXCLUS FOR PL 100 297 TITLE VI	55	246,607	37,434,427	5,680,800.6	1	0
X12F	EXCLUS FOR PL 100 297 TITLE VI CARRYOVE	55	0	19,703,072	1,844,777.6	1	0
TX12	TOTAL EXCLUS FOR PL 100 297	55	5,973,292	1,950,361,418	376,139,271.7	1	0
NCE13	NET CURRENT EXPENDITURES	55	41,093,688	46,033,040,167	6,721,273,336.4	1	0
ADA	ADA (STATE AND NCES DEFINITION)	55	9,739	6,312,362	829,909.7	1	0
A14A	ADA (STATE DEFINITION)	28	61,236	6,312,362	1,153,922.4	1	27
A14B	ADA (NCES DEFINITION)	27	9,739	1,732,397	493,896.6	1	28
PPE15	PER PUPIL EXPENDITURE	55	2,696	13,995	7,927.8	1	0
Member02	TOTAL STUDENT	55	11,251	6,353,667	888,056.4	1	0

Note:

-1' = 'Missing'

-2' = 'Not Applicable'

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), National Public Education Finance Survey (NPEFS) FY 2002, (stfis030c).



## Appendix H – State Notes

State Name	Fiscal Year	Other
Alabama	October 1 – September 30	
Alaska	July 1 - June 30	
Arizona	July 1 - June 30	
Arkansas	July 1 - June 30	
California	July 1 - June 30	<p>(1) 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.</p> <p>(2) The state retirement contribution rate increased 2.89%.</p> <p>(3) 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.</p>
Colorado	July 1 - June 30	The ad-valorem tax amounts now include certain classified personal property. i.e., motor vehicles.
Connecticut	July 1 - June 30	Food Services expenditures are based on prior year nationwide percentage allocations.
Delaware	July 1 - June 30	
Washington, D.C.	July 1 - June 30	<p>(1) Other Local Gov’t Property Tax amount is derived from allocating a percentage of Other Local Gov’t Non-Property Tax.</p> <p>(2) A percentage of Facilities Acquisition and Construction Services (FACS) Non-Property expenditures is allocated to FACS Property and FACS Equipment.</p> <p>(3) No imputation of Other Sources of Revenue and Debt Service.</p>
	July 1 - June 30	
Florida	July 1 - June 30	

## Appendix H – State Notes

State	Fiscal Year	Other
Georgia	July 1 - June 30	The large increase in purchased services for instruction is due to several large school districts contracting with outside companies for teacher services.
Hawaii	July 1 - June 30	(1) The fringe benefit rate increased from 21.2% to 32.2%. (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	July 1 - June 30	
Illinois	July 1 - June 30	
Indiana	July 1 - June 30	The large decreases in Local Property Tax and Local Non-Property Tax are caused by reassessment.
Iowa	July 1 - June 30	
Kansas	July 1 - June 30	
Kentucky	July 1 - June 30	
Louisiana	July 1 - June 30	
Maine	July 1 - June 30	Food Services Revenues and Expenditures calculated by U. S. Census Bureau from Maine School Nutrition data
Maryland	July 1 - June 30	
Massachusetts	July 1 - June 30	
Michigan	July 1 - June 30	
Minnesota	July 1 - June 30	
Mississippi	July 1 - June 30	
Missouri	July 1 - June 30	

## Appendix H – State Notes

State	Fiscal Year	Other
Montana	July 1 - June 30	
Nebraska	September 1 - August 31	
Nevada	July 1 - June 30	
New Hampshire	July 1 - June 30	Revenues, Expenditures, and Average Daily Attendance are not reported for students attending private schools.
New Jersey	July 1 - June 30	
New Mexico	July 1 - June 30	
New York	July 1 - June 30	
North Carolina	July 1 - June 30	The state retirement contribution rate decreased from 5% to 3.03%.
North Dakota	July 1 - June 30	
Ohio	July 1 - June 30	
Oklahoma	July 1 - June 30	Sales tax added in Tulsa to fund two state education programs accounts for increase on Other Non-Property Tax revenue amount.
Oregon	July 1 - June 30	
Pennsylvania	July 1 - June 30	
Rhode Island	July 1 - June 30	
South Carolina	July 1 - June 30	
South Dakota	July 1 - June 30	
Tennessee	July 1 - June 30	

## Appendix H – State Notes

State	Fiscal Year	Other
Texas	September 1 - August 31	TX Legislature mandated a statewide requirement for an increase in public school employee health coverage, averaging \$1,000 per public school employee.
Utah	July 1 - June 30	
Vermont	July 1 - June 30	
Virginia	July 1 - June 30	
Washington	July 1 - June 30	
West Virginia	July 1 - June 30	
Wisconsin	July 1 - June 30	
Wyoming	July 1 – June 30	

## Appendix I . Sample Tables

Table 1. Revenues for public elementary and secondary schools, by source and by state and outlying areas: School year 2002–03  
[In thousands of dollars]

State	Total	Local	State	Federal
United States	\$440,157,299 <sup>1</sup>	\$188,307,451 <sup>1</sup>	\$214,333,939	\$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	7,351,310 <sup>1</sup>	2,956,463 <sup>1</sup>	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
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Outlying areas				
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.

<sup>1</sup> Value 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. Both the District of Columbia and Hawaii have only one school district each, therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

Table 2. Percentage distribution of revenue for public elementary and secondary schools, by source and by state and outlying areas: School year 2002–03

State	Within-state percentage distribution		
	Local	State	Federal
United States <sup>1</sup>	42.8	48.7	8.5
Alabama	30.9	57.6	11.6
Alaska	25.5	56.8	17.7
Arizona <sup>1</sup>	40.2	48.4	11.4
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
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Outlying areas			
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.

<sup>1</sup> Distribution 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. Both the District of Columbia and Hawaii have only one school district each, therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

Table 3. Current expenditures for public elementary and secondary schools, by function and by state and outlying areas: School year 2002–03  
[In thousands of dollars]

State	Total	Instruction	Support services	Noninstruction
United States	\$387,592,494 <sup>1</sup>	\$237,731,734 <sup>1</sup>	\$134,021,897	\$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	5,891,105	3,530,858	2,082,411	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 <sup>1</sup>	4,142,285 <sup>1</sup>	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 <sup>1</sup>	3,647,986 <sup>1</sup>	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 <sup>1</sup>	4,381,186 <sup>1</sup>	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
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Outlying areas				
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	1,876,195	361,322	303,868
Virgin Islands	125,405	81,742	39,754	3,910

— Not available.

<sup>1</sup> Value 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. Both the District of Columbia and Hawaii have only one school district each, therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

Table 4. Percentage distribution of current expenditures for public elementary and secondary schools, by function and by state and outlying areas: School year 2002-03

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States <sup>1</sup>	61.3	34.6	4.1
Alabama	60.5	32.7	6.8
Alaska	58.2	38.5	3.4
Arizona	59.9	35.3	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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1</sup>	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
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Outlying areas			
American Samoa	51.8	30.0	18.2
Guam	—	—	—
Northern Marianas	85.7	9.7	4.7
Puerto Rico	73.8	14.2	12.0
Virgin Islands	65.2	31.7	3.1

— Not available.

<sup>1</sup> Distribution 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. Both the District of Columbia and Hawaii have only one school district each, therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National



Table 5. Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and by state and outlying areas: School year 2002–03

State	Fall 2002 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States	48,201,032 <sup>1</sup>	\$8,041 <sup>1,2</sup>	\$4,932 <sup>1,2</sup>	\$2,780 <sup>1</sup>	\$329 <sup>1</sup>
Alabama	739,366 <sup>1</sup>	6,300 <sup>1</sup>	3,812 <sup>1</sup>	2,058 <sup>1</sup>	430 <sup>1</sup>
Alaska	134,364	9,870	5,740	3,798	332
Arizona	937,755	6,282	3,765	2,221	296
Arkansas	450,985	6,482	3,961	2,196	325
California	6,353,667 <sup>1</sup>	7,552 <sup>1</sup>	4,591 <sup>1</sup>	2,678 <sup>1</sup>	283 <sup>1</sup>
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	924,445	7,349 <sup>2</sup>	4,481 <sup>2</sup>	2,551	317
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 <sup>1</sup>	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 <sup>1</sup>	6,118 <sup>1,2</sup>	3,933 <sup>1,2</sup>	1,885 <sup>1</sup>	300 <sup>1</sup>
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 <sup>2</sup>	4,317 <sup>2</sup>	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
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Outlying areas					
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	3,145	606	509
Virgin Islands	18,333	6,840	4,459	2,168	213

— Not available.

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

<sup>2</sup> Value 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. Both the District of Columbia and Hawaii have only one school district each, therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

Table 6. Current expenditures for instruction for public elementary and secondary schools, by type of expenditure and by state and outlying areas: School year 2002–03

[In thousands of dollars]

State	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Instructional supplies	Other
United States	237,731,734 <sup>1</sup>	168,828,934 <sup>1</sup>	45,947,180 <sup>1</sup>	7,289,623 <sup>1</sup>	3,298,588 <sup>1</sup>	11,294,271 <sup>1</sup>	1,073,139 <sup>1</sup>
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 <sup>1</sup>	671,154 <sup>1</sup>	101,526 <sup>1</sup>	68,008 <sup>1</sup>	163,709 <sup>1</sup>	19,892 <sup>1</sup>
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 <sup>1</sup>	3,020,805	655,388	108,336 <sup>1</sup>	27,258 <sup>1</sup>	308,578	21,920 <sup>1</sup>
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 <sup>1</sup>	2,610,771	587,124	53,374	291 <sup>1</sup>	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 <sup>1</sup>	3,234,041	699,110	207,742	8,081 <sup>1</sup>	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
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Outlying areas							
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	1,876,195	1,430,330	214,335	6,665	0	24,985	199,880
Virgin Islands	81,742	63,994	16,143	164	0	1,380	60

— Not available.

<sup>1</sup> Value 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. Both the District of Columbia and Hawaii have only one school district each, therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and by state and outlying area: School year 2002–03

[In thousands of dollars]

State	Total	Current for public elementary/secondary education	Facilities acquisition and construction	Replacement equipment	Other programs	Interest on debt
United States	\$454,905,783 <sup>1,2</sup>	\$387,592,494 <sup>2</sup>	\$42,806,889	\$6,133,485 <sup>1,2</sup>	\$6,873,755 <sup>1,2</sup>	\$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	7,050,421 <sup>1</sup>	5,891,105	655,258	196,387 <sup>1</sup>	42,109 <sup>1</sup>	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 <sup>1</sup>	6,302,988	681,063	87,070 <sup>1</sup>	122,087 <sup>1</sup>	141,313
Delaware	1,342,095	1,127,745	170,368	8,567 <sup>2</sup>	17,846 <sup>2</sup>	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 <sup>2</sup>	6,793,957 <sup>2</sup>	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 <sup>2</sup>	4,306 <sup>2</sup>	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 <sup>2</sup>	183,107 <sup>2</sup>	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 <sup>2</sup>	5,674,773 <sup>2</sup>	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 <sup>2</sup>	7,359,566 <sup>2</sup>	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
<b>Outlying areas</b>						
American Samoa	54,744	47,566	2,864	1,112	3,201	0
Guam	—	—	—	—	—	—
Northern Marianas	51,249	50,843	374	31	1	0
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

— Not available.

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

<sup>2</sup> Value 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. Both the District of Columbia and Hawaii have only one school district each, therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.



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

**The National Public  
Education Financial Survey**

**Fiscal Year 2003**

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

RETURN COMPLETED FORM TO:

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

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

CERTIFICATION: I hereby certify that to the best of my knowledge and belief, the data reported in sections I-XV below constitute a true and full report of revenues, expenditures and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of public law 97-35, as revised by the Elementary and Secondary Act of 1965 and as amended by the No Child Left Behind Act of 2001.			
TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL		SIGNATURE OF AUTHORIZED OFFICIAL	
TITLE:			

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

**AMOUNT  
(omit cents)**

**I. REVENUE FROM LOCAL SOURCES**

<p><b>a. Property Tax (1110)</b> [Include only Ad Valorem taxes. Do not include penalties and interest or dependent district's property taxes here.]</p>	<p style="text-align: center;"><b>R1A</b></p> <p>\$ _____</p>
<p><b>b. Non-property Tax (1120-1190)</b> [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Do not include dependent district's non-property taxes here.]</p>	<p style="text-align: center;"><b>R1B</b></p> <p>\$ _____</p>
<p><b>c. Other Local Government Units-Property Tax (1210)</b> [Include only Ad Valorem taxes for dependent district's property taxes. Do not include penalties and interest here.]</p>	<p style="text-align: center;"><b>R1C</b></p> <p>\$ _____</p>
<p><b>d. Other Local Government Units-Non-Property Tax (1220-1290)</b> [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Include dependent district's non-property taxes here.]</p>	<p style="text-align: center;"><b>R1D</b></p> <p>\$ _____</p>
<p><b>e. Tuition From Individuals (1310)</b> [Include tuition from individuals only.]</p>	<p style="text-align: center;"><b>R1E</b></p> <p>\$ _____</p>
<p><b>f. Tuition From Other LEAs Within The State (1320)</b> [Include tuition from other LEAs within the State only.]</p>	<p style="text-align: center;"><b>R1F</b></p> <p>\$ _____</p>
<p><b>g. Transportation Fees From Individuals (1410)</b> [Include transportation fees from individuals only.]</p>	<p style="text-align: center;"><b>R1G</b></p> <p>\$ _____</p>
<p><b>h. Transportation fees from other LEAs Within the State (1420)</b> [Include transportation fees from other LEAs within the state only.]</p>	<p style="text-align: center;"><b>R1H</b></p> <p>\$ _____</p>
<p><b>i. Earnings on Investments (1500-1540)</b> [Include interest on investments, dividends on investments, gains or losses on sale of investments, earnings on investment in real property.]</p>	<p style="text-align: center;"><b>R1I</b></p> <p>\$ _____</p>
<p><b>j. Food Service (excluding federal reimbursements) (1600-1630)</b> [Include daily sales for reimbursable programs, school breakfast programs, special milk programs, and non-reimbursable programs. Also include special functions, Federal reimbursements should appear under 4500.]</p>	<p style="text-align: center;"><b>R1J</b></p> <p>\$ _____</p>

**I. REVENUE FROM LOCAL SOURCES**

**AMOUNT  
(omit cents)**

<p><b>k. Student Activities (1700-1790)</b>                  [Include admissions, bookstore sales, student organization membership dues and fees, student fees, and other student activity income.]</p>	<p><b>R1K</b>                  \$ _____</p>
<p><b>l. Other Revenue from Local Sources (1330-1340, 1430-1440, 1800, 1900-1990; not 1940)</b>                  [Include tuition from other LEAs outside the State, and tuition from other sources.                  Include transportation fees from other LEAs outside the State, and transportation fees from other sources.                  Include revenues from community service activities operated by an LEA.                  Include revenue from the rental of real or personal property owned by the school, contributions and donations from private sources, gains or losses on sale of fixed assets of proprietary funds, services provided other LEAs, other local governmental units, other funds, and miscellaneous.]</p>	<p><b>R1L</b>                  \$ _____</p>
<p><b>m. Textbook Revenues (1940)</b>                  [Include textbook sales and rentals.]</p>	<p><b>R1M</b>                  \$ _____</p>
<p><b>n. Summer School Revenue</b>                  [Include tuition from students, other LEAs, fees and charges.]</p>	<p><b>R1N</b>                  \$ _____</p>
<p><b>Local Sources of Revenue Subtotal (1000)</b>                  [EXCLUDE tuition from other LEAs within the State (1320) and transportation fees from other LEAs within the State (1420).                  Sum a-e, g, i-n.]</p>	<p><b>STR1</b>                  \$ _____</p>

**II. REVENUE FROM INTERMEDIATE SOURCES (2000)**

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

<p><b>R2</b>                  \$ _____</p>
--

**III. REVENUE FROM STATE SOURCES (3000)**

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

<p><b>R3</b>                  \$ _____</p>
--

**IV. REVENUE FROM FEDERAL SOURCES**

**AMOUNT  
(omit cents)**

<p><b>a. Grants-in-Aid Direct from the Federal Government (4100, 4300)</b>                  [Include all revenues that can be used for any legal purpose desired by an LEA without restriction.                  Include all direct revenue grants to LEA which must be used for a categorical or specific purpose.]</p>	<p>R4A</p> <p>\$ _____</p>
<p><b>b. Grants-in-Aid from the Federal Government Through the State (4200,4500)</b>                  [Include all revenues that can be used for any legal purpose desired by an LEA without restriction.                  Include all revenues through the State as grants to the LEA which must be used for a categorical or specific purpose.                  Federal reimbursements for food service should appear here.]</p>	<p>R4B</p> <p>\$ _____</p>
<p><b>c. Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (4700)</b>                  [Include all revenue grants through an intermediate agency to the LEA.]</p>	<p>R4C</p> <p>\$ _____</p>
<p><b>d. Other Revenue from Federal Sources (4800, 4900)</b>                  [Include revenues to an LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation.                  Include payments made by the Federal Government for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets, and foods donated by the Federal Government to the LEA.]</p>	<p>R4D</p> <p>\$ _____</p>
<p><b>Federal Sources of Revenue Subtotal (4000)</b></p>	<p>STR4</p> <p>\$ _____</p>

**V. OTHER SOURCES OF REVENUE (5000)**

[Include bond principal and premiums. Accrued interest realized from the sale of bonds should be included when permitted by State law.

Include amounts available from the sale of school property or compensation for the loss of fixed assets. Do not include proprietary funds gain on sale of fixed assets here, but in 1900.]

<p>R5</p> <p>\$ _____</p>
---------------------------

**TOTAL REVENUE FROM ALL SOURCES**

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

<p>TR</p> <p>\$ _____</p>
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**PUBLIC ELEMENTARY AND SECONDARY  
EDUCATION EXPENDITURES**

**I. INSTRUCTION (1000)<sup>1</sup>**

**AMOUNT  
(omit cents)**

<p><b>1. Salaries (100)</b> [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]</p>	<p style="text-align: center;">E11</p> <p>\$ _____</p>
<p><b>2. Employee Benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]</p>	<p style="text-align: center;">E12</p> <p>\$ _____</p>
<p><b>3. Purchased services (300-500; exclude 560)</b> [Include the services of teachers or others who provide instruction to students. Include computer-assisted instructional (CAI) expenditures, travel for instructional staff and per diem expenses. Exclude tuition (560).]</p>	<p style="text-align: center;">E13</p> <p>\$ _____</p>
<p><b>4. Tuition (562, 563, 569)</b> [Include tuition to other LEAs outside the State, tuition to private schools, and other tuition. Exclude (561).]</p>	<p style="text-align: center;">E14</p> <p>\$ _____</p>
<p><b>5. Tuition to Other LEAs Within the State (561)</b></p>	<p style="text-align: center;">E15</p> <p>\$ _____</p>
<p><b>6. Supplies (600)</b> [Include amounts paid for items that are consumed, worn out or deteriorated through use. Examples include classroom teaching supplies, audiovisual supplies, books and periodicals. Do not include energy expenditures.]</p>	<p style="text-align: center;">E16</p> <p>\$ _____</p>
<p><b>7. Property (700)</b> [Include tangible property of a more or less permanent nature, other than land or buildings or improvements thereon. Examples are machinery, tools, trucks, cars, furniture and furnishings.]</p>	<p style="text-align: center;">E17</p> <p>\$ _____</p>
<p><b>8. Other (800)</b> [Include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations.]</p>	<p style="text-align: center;">E18</p> <p>\$ _____</p>
<p><b>Instruction Expenditures Subtotal (1000)</b> [DO NOT include tuition to other LEAs within the State (561) or Property (700) in this subtotal.]</p>	<p style="text-align: center;">STE1</p> <p>\$ _____</p>

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

**II. SUPPORT SERVICES  
(2000)**

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

**AMOUNT  
(omit cents)**

	Students <sup>2</sup> (2100)	Instructional Staff <sup>3</sup> (2200)	General Administration <sup>4</sup> (2300)
<b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 2.  <b>E212</b> \$ _____	Note: Include salaries only for staff in footnote 3.  <b>E213</b> \$ _____	Note: Include salaries only for staff in footnote 4.  <b>E214</b> \$ _____
<b>2. Employee Benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 2.  <b>E222</b> \$ _____	Note: Include employee benefits only for staff in footnote 3.  <b>E223</b> \$ _____	Note: Include employee benefits only for staff in footnote 4.  <b>E224</b> \$ _____
<b>3. Purchased Services (300-500)</b> [a. Include the services of medical doctors, social workers, psychologists, psychiatrists, audiologists and other consultants providing for student needs. b. Include expenditures for instructional staff (see footnote below). c. Include the services of legal firms, election services and staff relations and negotiations services. Travel for these staff is also included in a, b or c as appropriate.]	Note: Only include 3a here  <b>E232</b> \$ _____	Note: Only include 3b here  <b>E233</b> \$ _____	Note: Only include 3c here  <b>E234</b> \$ _____
<b>4. Supplies (600)</b> [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are attendance supplies, medical supplies, films, tapes, paper supplies, books and periodicals.]	<b>E242</b> \$ _____	<b>E243</b> \$ _____	<b>E244</b> \$ _____
<b>5. Property (700)</b> [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment and the like.]	<b>E252</b> \$ _____	<b>E253</b> \$ _____	<b>E254</b> \$ _____
<b>6. Other (800)</b> [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	<b>E262</b> \$ _____	<b>E263</b> \$ _____	<b>E264</b> \$ _____
<b>Support Services Expenditures Subtotal (2100-2300)</b> [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	<b>Subtotal 2100</b>  <b>STE22</b> \$ _____	<b>Subtotal 2200</b>  <b>STE23</b> \$ _____	<b>Subtotal 2300</b>  <b>STE24</b> \$ _____

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

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

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

**II. SUPPORT SERVICES  
(2000)**

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

	School Administration <sup>5</sup> (2400)	AMOUNT (omit cents) Operations and Maintenance <sup>6</sup> (2600)	Student Transportation <sup>7</sup> (2700)
<b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 5.  <b>E215</b> \$ _____	Note: Include salaries only for staff in footnote 6.  <b>E216</b> \$ _____	Note: Include salaries only for staff in footnote 7.  <b>E217</b> \$ _____
<b>2. Employee Benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 5.  <b>E225</b> \$ _____	Note: Include employee benefits only for staff in footnote 6.  <b>E226</b> \$ _____	Note: Include employee benefits only for staff in footnote 7.  <b>E227</b> \$ _____
<b>3. Purchased Services (300-500)</b> [a. Include the services of consultants, school scheduling firms, and administrative staff inservice training. b. Include the services of maintenance companies, security services, equipment repair companies and grounds upkeep concerns. c. Include the services of student busing companies and handicapped transportation services.]	Note: Only include 3a here  <b>E235</b> \$ _____	Note: Only include 3b here  <b>E236</b> \$ _____	Note: Only include 3c here  <b>E237</b> \$ _____
<b>4. Supplies (600)</b> [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are books and periodicals, energy expenditures, services received from utility companies, food expenditures from school food service programs, and routine auto and bus maintenance.]	<b>E245</b> \$ _____	<b>E246</b> \$ _____	<b>E247</b> \$ _____
<b>5. Property (700)</b> [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	<b>E255</b> \$ _____	<b>E256</b> \$ _____	<b>E257</b> \$ _____
<b>6. Other (800)</b> [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	<b>E265</b> \$ _____	<b>E266</b> \$ _____	<b>E267</b> \$ _____
<b>Support Services Expenditures Subtotal (2400-2700)</b> [DO NOT include Property (700) in this Subtotal. Sum 100-600, 800 for each column.]	<b>Subtotal 2400</b>  <b>STE25</b> \$ _____	<b>Subtotal 2600</b>  <b>STE26</b> \$ _____	<b>Subtotal 2700</b>  <b>STE27</b> \$ _____

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

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

<sup>7</sup>Include only student transportation supervision staff, and staff for vehicle operation, monitoring of students, and vehicle maintenance.

**II. SUPPORT SERVICES (2000)**

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

**AMOUNT  
(omit cents)**

**Other Support Services<sup>8</sup>  
(2500, 2800, 2900)**

**Total  
by object (100, 200, etc.)**

<p><b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]</p>	<p>Note: Include salaries only for staff in footnote 8.</p> <p style="text-align: center;"><b>E218</b></p> <p>\$ _____</p>	<p style="text-align: center;"><b>TE21</b></p> <p>\$ _____</p>
<p><b>2. Employee Benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]</p>	<p>Note: Include employee benefits only for staff in footnote 8.</p> <p style="text-align: center;"><b>E228</b></p> <p>\$ _____</p>	<p style="text-align: center;"><b>TE22</b></p> <p>\$ _____</p>
<p><b>3. Purchased Services (300-500)</b> [ Include purchased business support services such as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating; purchased central support services such as planning, research, development, evaluations and data processing services. Travel for these staff is also included here.]</p>	<p style="text-align: center;"><b>E238</b></p> <p>\$ _____</p>	<p style="text-align: center;"><b>TE23</b></p> <p>\$ _____</p>
<p><b>4. Supplies (600)</b> [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books and periodicals.]</p>	<p style="text-align: center;"><b>E248</b></p> <p>\$ _____</p>	<p style="text-align: center;"><b>TE24</b></p> <p>\$ _____</p>
<p><b>5. Property (700)</b> [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]</p>	<p style="text-align: center;"><b>E258</b></p> <p>\$ _____</p>	<p style="text-align: center;"><b>TE25</b></p> <p>\$ _____</p>
<p><b>6. Other (800)</b> [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees. Include short-term interest payments here.]</p>	<p style="text-align: center;"><b>E268</b></p> <p>\$ _____</p>	<p style="text-align: center;"><b>TE26</b></p> <p>\$ _____</p>
<p><b>Support Services Expenditures Subtotal</b> [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]</p>	<p><b>Subtotal 2500, 2800, 2900</b></p> <p style="text-align: center;"><b>STE28</b></p> <p>\$ _____</p>	<p><b>Subtotal all support services (2100-2900)</b></p> <p style="text-align: center;"><b>STE2T</b></p> <p>\$ _____</p>

<sup>8</sup>Business support staff includes the chief business officer, the staff for supervisor of fiscal services, budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating staff. Central support staff (2800) includes planning, research, development, evaluation staff, as well as data processing staff. Other support services (2900) is designated for any support staff not included in Support Services (2100-2800).

**III. Operation of Non-Instructional Services**

[Include food services operations and enterprise operations (preschool, computer services, handicapped)]

Note: Community Services appear on page 11.

**AMOUNT**

**(omit cents)**

**Food Services  
Operations(3100)<sup>9</sup>**

**Enterprise Operations  
(3200)<sup>10</sup>**

<p><b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]</p>	<p style="text-align: center;"><b>E3A11</b></p> <p>\$ _____</p>	<p style="text-align: center;"><b>E3B11</b></p> <p>\$ _____</p>
<p><b>2. Employee Benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]</p>	<p style="text-align: center;"><b>E3A12</b></p> <p>\$ _____</p>	<p style="text-align: center;"><b>E3B12</b></p> <p>\$ _____</p>
<p><b>3. Purchased Services (300-500)</b> a. [Include purchased food service operations such as Pizza Hut, McDonalds, and SAGA. b. [Include purchased enterprise operations such as computer services, preschool, and handicapped.]</p>	<p>Note: Only include 3a here</p> <p style="text-align: center;"><b>E3A13</b></p> <p>\$ _____</p>	<p>Note: Only include 3b here</p> <p style="text-align: center;"><b>E3B13</b></p> <p>\$ _____</p>
<p><b>4. Supplies (600)</b> a. [Include amounts paid for items such as silverware, trays, napkins, plates, etc.] b. [Include amounts paid for items such as computer diskettes, laser toner, etc.]</p>	<p>Note: Only include 4a here</p> <p style="text-align: center;"><b>E3A14</b></p> <p>\$ _____</p>	<p>Note: Only include 4b here</p> <p style="text-align: center;"><b>E3B14</b></p> <p>\$ _____</p>
<p><b>5. Property (700)</b> a. [Include expenditures for oven, dishwasher, refrigerator, etc.] b. [Include expenditures for purchases of PCs, modems, printers.]</p>	<p>Note: Only include 5a here</p> <p style="text-align: center;"><b>E3A2</b></p> <p>\$ _____</p>	<p>Note: Only include 5b here</p> <p style="text-align: center;"><b>E3B2</b></p> <p>\$ _____</p>
<p><b>6. Other (800); exclude Interest on Bonds (830)</b> [Put 830 in function 5100] [Include miscellaneous expenditures for goods and services not mentioned above.]</p>	<p style="text-align: center;"><b>E3A16</b></p> <p>\$ _____</p>	<p style="text-align: center;"><b>E3B16</b></p> <p>\$ _____</p>
<p><b>Operation of Non-Instructional Services Expenditures Subtotal</b> [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]</p>	<p style="text-align: center;"><b>E3A1</b></p> <p>\$ _____</p>	<p style="text-align: center;"><b>E3B1</b></p> <p>\$ _____</p>

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

<sup>10</sup>Enterprise operations are activities that are financed by user charges [without governmental funds] similar to a private business. Include payments to the enterprise fund by a school system to cover deficit operations. Note below column the types of enterprise operations reported.

**IV. Direct Program Support**

[Include expenditures by SEA or State made on behalf of LEA not classified elsewhere.]

**Amount  
(omit cents)**

<p><b>a. Textbooks for Public School Children</b></p> <p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment].</p>	<p style="text-align: center;">E4A1</p> <p>\$ _____</p> <p style="text-align: center;">E4A2</p> <p>\$ _____</p>
<p><b>b. Transportation for Public School Children</b></p> <p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment].</p>	<p style="text-align: center;">E4B1</p> <p>\$ _____</p> <p style="text-align: center;">E4B2</p> <p>\$ _____</p>
<p><b>c. Employee Benefits for Public School Employees</b></p> <p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment].</p>	<p style="text-align: center;">E4C1</p> <p>\$ _____</p> <p style="text-align: center;">E4C2</p> <p>\$ _____</p>
<p><b>d. Direct Program Support for Private School Students</b></p> <p>[Include expenditures by SEA or State made for/on behalf of private school students.]</p>	<p style="text-align: center;">E4D</p> <p>\$ _____</p>
<p><b>e. Direct Program Support for Public School Students</b> (specify program name on dotted line)</p> <p>.....</p> <p>.....</p> <p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment].</p>	<p style="text-align: center;">E4E1</p> <p>\$ _____</p> <p style="text-align: center;">E4E2</p> <p>\$ _____</p>
<p><b>Direct Support Subtotal</b></p> <p>[DO NOT include Direct Program Support for Private School Students (d) or any Property (700) in this subtotal. Sum a.1, b.1., c.1., and e.1.]</p>	<p style="text-align: center;">STE4</p> <p>\$ _____</p>

**V. Current Expenditures**

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

<p style="font-size: 2em;">TE5</p> <p>\$ _____</p>
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**VI. Facilities Acquisition and Construction Services (4000)**

**AMOUNT  
(omit cents)**

<p><b>1. Non-Property Expenditures (Construction) (4100-4900)</b>          [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600) and other expenditures (800).]</p>	<p style="text-align: right;">E61</p> <p>\$ _____</p>
<p><b>2. Property Expenditures</b>          [Include Land and Improvements (710), and Land and Existing Buildings (720).]</p>	<p style="text-align: right;">E62</p> <p>\$ _____</p>
<p><b>3. Equipment</b>          [Include expenditures for the initial purchase of newly constructed or renovated schools, and replacement items of equipment (730).]</p>	<p style="text-align: right;">E63</p> <p>\$ _____</p>
<p><b>VII. Other Uses (5000)</b>          [Include debt service payments (principal and interest).]</p>	
<p><b>a. Debt Services (5100)</b>          [Include only long-term debt services (obligations exceeding one year.)]</p> <p><b>1. Interest (830)</b> [include only long term. Interest on current loans (repayable within one year of receiving the obligation) is charged to 2513 and should be reported under other Support Services-other (2500-800).]</p> <p><b>2. Redemption of Principal (910)</b></p>	<p style="text-align: right;">E7A1</p> <p>\$ _____</p> <p style="text-align: right;">E7A2</p> <p>\$ _____</p>
<p><b>Other Uses Subtotal</b></p>	<p style="text-align: right;">STE7</p> <p>\$ _____</p>

**VIII. Community Services (3300)**

[Include expenditures for child care and community swimming pool.]

**AMOUNT  
(omit cents)**

<p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment]</p>	<p style="text-align: right;">E81</p> <p>\$ _____</p> <p style="text-align: right;">E82</p> <p>\$ _____</p> <p>—</p>
<p><b>IX. Direct Cost Programs</b> [Include here educational expenditures for other than public pre-K through 12 programs not shown above.]</p>	
<p>a. Non-Public School Programs (program #500) [Do not include property (object 700).]</p>	<p style="text-align: right;">E9A</p> <p>\$ _____</p> <p>—</p>
<p>b. Adult Education (program #600) [Do not include property (object 700).]</p>	<p style="text-align: right;">E9B</p> <p>\$ _____</p>
<p>c. Community College (program #700) [Do not include property (object 700).]</p>	<p style="text-align: right;">E9C</p> <p>\$ _____</p>
<p>d. Other (specify program name on dotted line)</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p style="text-align: right;">E9D</p> <p>\$ _____</p>

**IX. Direct Cost Programs**

<p>1. Property (700) [Include property from Non-Public School Programs (#500), Adult Education (#600), Community College (#700) and Other.]</p>	<p style="text-align: right;">E91</p> <p>\$ _____</p>
<p>Direct Cost Programs Subtotal [DO NOT include Property (700) in this subtotal.]</p>	<p style="text-align: right;">STE9</p> <p>\$ _____</p>

**X. Property (700)**

<p>[Total from Property in Instruction (I), Support Services (II), Operation of Non-Instructional Services (III), Direct Program Support (IV), Property Expenditures and Equipment (VI), Community Services (VIII) and Direct Cost Programs (IX).]</p>	<p style="text-align: right;">TE10</p> <p>\$ _____</p>
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**XI. Total Expenditures For Education**

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

<p style="text-align: right;">TE11</p> <p>\$ _____</p>
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XII. Exclusions from Current Expenditures for State per pupil expenditures (SPPE)

AMOUNT  
(omit cents)

(shaded areas need not be completed)

a. Tuition paid by individuals (1310)	obtained from p. 1 (1310)
b. Transportation fees paid by individuals (1410)	obtained from p.1 (1410)
c. Title I expenditures [Note: DO NOT simply restate revenues received. This item is to contain expenditures.]	X12C \$ _____
d. Title I carryover expenditures	X12D \$ _____
e. Expenditures from funds received under Part A of Title V as amended by the No Child Left Behind Act of 2001. [Note: DO NOT simply restate revenues received. This item is to contain expenditures.]	X12E \$ _____
f. Title V, Part A carryover expenditures [Expenditures from carryover funds from Title VI as amended by the Improving America's Schools Act or from carryover funds from Part A of Title V as amended by the No Child Left Behind Act.]	X12F \$ _____
g. Food Service revenues (1600-1650)	obtained from p.1 (1630)
h. Student activities revenues (1700-1790)	obtained from p.2 (1700-1790)
i. Textbook revenues (1940)	obtained from p.2 (1940)
j. Summer School Revenues	obtained from p.2
<b>Total Exclusions (sum a..j)</b> (NCES will compute this)	

XIII. Net Current Expenditure as defined by Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297).  
[Subtract Total Exclusions (XII) from Current Expenditures (V)]  
(NCES will compute this)



**XIV. Average Daily Attendance (ADA)**

**Use either method A or B**

<p><b>A. ADA as defined by State Law</b> [Append definition, statutory citation, length of school year and length of school day.]</p>	<p>A14A</p>
<p><b>B. ADA as defined by NCES</b> [The aggregate days of attendance of a given school during a given reporting period divided by the number of days in session during this period.]</p>	<p>A14B</p>

**AMOUNT  
(omit cents)**

**XV. State Per Pupil Expenditure to be used, in part, in the calculation of Federal Entitlements for Chapter 1 (ECIA), Impact Aid, Indian Education and other Federal programs.**  
[Divide XIII by XIV.]  
(NCES will compute this)

