

**Documentation for the Common Core of Data
National Public Education Financial Survey:
Fiscal Year 2000
School Year 1999-2000 (Revised August 2003)**

Table of Contents

- I. Introduction to Documentation for the National Public Education Financial Survey: Fiscal Year 2000, School Year 1999-2000 (Revised August 2003)

- II. User's Guide
 - A. Survey Methodology
 - B. Imputations and Adjustments
 - C. Variations in File Over Time
 - D. Fiscal Data Plan

Appendices

- Appendix A. Record Layout and Data Element Description
- Appendix B. Glossary
- Appendix C. State Codes and Abbreviations Used in the Datafile
- Appendix D. Imputations and Adjustments List
- Appendix E. Survey Form
- Appendix F. Fiscal Data Plan Questions
- Appendix G. Fiscal Data Plan Responses
- Appendix H. Sample Tables

US Department of Education
Institute of Education Sciences
NATIONAL CENTER FOR EDUCATION STATISTICS
1990 K Street, NW
Washington, DC 20006

**I. Introduction to Documentation for the National Public Education Financial Survey:
Fiscal Year 2000, School Year 1999-2000 (Revised August 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 Office of Educational Research and Improvement in the U.S. Department of Education. 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 2000 (school year 1999-2000.) 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. The U.S. Bureau of the Census is currently the collection agent for NCES for this survey. 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 1999-2000 Common Core of Data State Nonfiscal Survey has also been added. Information from the fiscal year 2000 data plan appears at the end of the documentation.

These data were revised in August 2003. Revised data were received for California, Colorado, New Jersey, Massachusetts, and Wisconsin. There are changes as well in any imputations that were affected by changes in the reported values.

II. User's Guide

There is one ASCII data file containing 55 state records. Each record contains 288 fields; there are 4 record identification fields, 142 data fields and 142 imputation flag fields. The ASCII data file has an overall size of 77 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, details regarding imputations and adjustments in appendix D, a survey form in appendix E. Questions from the fiscal data plan appear in appendix F, and responses to those questions are in appendix G. Appendix H includes sample tables.

A. Survey Methodology

These data are based on information from state education agencies (SEAs) from their administrative records. 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 1 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 "1999-2000 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, 1999 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 FY89 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, 1990*. (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=97096R>. 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 years' 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.

Revised file. The file that is documented in this text presents revised data that are corrections or resubmissions received within one year following the original submission. This revised file replaces the original file. Because a change in a reported value for one state may result in changes for imputed data in several states, the differences between the original and revised files are not listed in this text. Revised data were received for California, Colorado, New Jersey, Massachusetts, and Wisconsin.

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 stages and steps, and varied as to the nature of the missing data. A list of all of the items affected by these imputations and adjustments 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 representing the salaries for both items as 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 was used for imputing revenues and expenditures. Revenues were 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 (R1K) 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. "Contains" and "combined with" adjustments are 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 are indicated in the following "Imputations and Adjustment 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 item(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 totals are TE11 (total expenditures) or TR (total revenues).

The method used for “combined” and “contains” adjustments was to: 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 with” 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, “3B11 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 item 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. NCES 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 "totals" 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 Survey of Public Elementary and Secondary Education.” 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 NCES 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
- C - Combined with data provided elsewhere by the state

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 NCES in regard to each variable.

C. Variations in File 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 Constructors 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 additional data 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 F, and the responses (by state) appear in appendix G. Forty-four states responded to the data plan

questions.

Appendix A. Record Layout and Data Element Description

Common Core of Data (CCD)
National Public Education Finance Survey (NPEFS)
Fiscal Year 2000, School Year 1999-2000
Stfis001b

This tab-delimited file has the following layout and description
(55 physical records, 1 per observation - 288 fields in this file)

<u>Variable Name</u>	<u>Data Type</u>	<u>Record Position</u>	<u>Description</u>
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2000)
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 TUITION FROM INDIVIDUALS
R1F	N	10	LOCAL REV TUITION FROM LEA'S
R1G	N	11	LOCAL REV TRANSPORT FEES INDIVIDUAL
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 EMPLOYEE BENEFITS
E13	N	31	INSTR EXP PURCHASED SERVICES
E14	N	32	INSTR EXP TUITION OUT OF STATE
E15	N	33	INSTR EXP TUITION IN STATE
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 STUDENT SUPPORT
E213	N	39	SUP EXP SALARY INSTUCTIONAL STAFF SUPPORT

E214	N	40	SUP EXP	SALARY	GENERAL ADMINISTRATION
E215	N	41	SUP EXP	SALARY	SCHOOL ADMINISTRATION
E216	N	42	SUP EXP	SALARY	OPERATIONS & MAINTENANCE
E217	N	43	SUP EXP	SALARY	STUDENT TRANSPORTATION
E218	N	44	SUP EXP	SALARY	OTHER SERVICES
TE21	N	45	SUP EXP	SALARY	SUBTOTAL
E222	N	46	SUP EXP	EMPLOYEE BENEFITS	STUDENTS
Variable	Data	Record			
<u>Name</u>	<u>Type</u>	<u>Position</u>		<u>Description</u>	
E223	N	47	SUP EXP	EMP BENE	INST STAFF
E224	N	48	SUP EXP	EMP BENE	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 TRANSP
E228	N	52	SUP EXP	EMP BENE	OTHER SERV
TE22	N	53	SUP EXP	EMP BENE	SUBTOTAL
E232	N	54	SUP EXP	PURCHASED	SERVICES 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 TRANSPORTATION
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 BENEFITS
E3A13	N	96	NON INST SERV	FOOD SERV	PURCH SERV
E3A14	N	97	NON INST SERV	FOOD SERV	SUPPLIES
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
E3B13	N	103	NON INSTR SERV	ENTERPRISE	PURCH SERV
Variable	Data	Record			
<u>Name</u>	<u>Type</u>	<u>Position</u>	<u>Description</u>		
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	PROPERTY
E4B1	N	111	DIRECT PROG SUP	TRANSPORT	
E4B2	N	112	DIRECT PROG SUP	TRANSPORT	PROPERTY
E4C1	N	113	DIRECT PROG SUP	EMP BENEFITS	
E4C2	N	114	DIRECT PROG SUP	EMP BENEFITS	(PROPERTY)
E4D	N	115	DIRECT PROG SUP	PRIVATE SCHOOL	STUDENTS
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	PROPERTY	(LAND AND BUILDINGS)
E63	N	122	FACILITIES AQUIS	PROPERTY	(EQUIPMENT)
STE6	N	123	FACILITIES AQUIS	NON-PROPE & PROPE	TOTAL
E7A1	N	124	OTHER USE	DEBT SERVICE	INTEREST
E7A2	N	125	OTHER USE	DEBT SERV	REDEMPTION OF PRINCIPAL
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 PUBLIC	SCHOOLS
E9B	N	130	DIRECT COST PROG	ADULT ED	
E9C	N	131	DIRECT COST PROG	COMMUNITY	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	
X12C	N	137	EXCLUS FOR PL 100 297	TITLE I	
X12D	N	138	EXCLUS FOR PL 100 297	TITLE I	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)	
MEMBER99	N	146	TOTAL STUDENT	
IR1A	AN	147	IMP FLAG LOCAL REV	PROPERTY TAX
IR1B	AN	148	IMP FLAG LOCAL REV	NON PROPERTY TAX
IR1C	AN	149	IMP FLAG LOCAL REV	LOC GOVT PROP TAX
IR1D	AN	150	IMP FLAG LOCAL REV	LOC GOVT NON PROP TAX
IR1E	AN	151	IMP FLAG LOCAL REV	TUITION FROM INDIVIDUALS
IR1F	AN	152	IMP FLAG LOCAL REV	TUITION FROM LEA'S
IR1G	AN	153	IMP FLAG LOCAL REV	TRANSPORT FEES INDIV
IR1H	AN	154	IMP FLAG LOCAL REV	TRANSPORT FEES LEA'S
IR1I	AN	155	IMP FLAG LOCAL REV	EARNINGS ON INVESTMT
IR1J	AN	156	IMP FLAG LOCAL REV	FOOD SERVICE
IR1K	AN	157	IMP FLAG LOCAL REV	STUDENT ACTIVITIES
IR1L	AN	158	IMP FLAG LOCAL REV	OTHER REVS
IR1M	AN	159	IMP FLAG LOCAL REV	TEXTBOOK REVS
IR1N	AN	160	IMP FLAG LOCAL REV	SUMMER SCHOOL
Variable	Data	Record		
<u>Name</u>	<u>Type</u>	<u>Position</u>	<u>Description</u>	
ISTR1	AN	161	IMP FLAG LOCAL REV	SUBTOTAL
IR2	AN	162	IMP FLAG INTERMED.	REVENUES
IR3	AN	163	IMP FLAG STATE	REVENUES
IR4A	AN	164	IMP FLAG FED REV	DIRECT GRANTS
IR4B	AN	165	IMP FLAG FED REV	THRU STATE
IR4C	AN	166	IMP FLAG FED REV	THRU INTERMED AGENCIES
IR4D	AN	167	IMP FLAG FED REV	OTHER SOURCES
ISTR4	AN	168	IMP FLAG FED REV	SUBTOTAL
IR5	AN	169	IMP FLAG OTHER SOURCES OF REVENUE	
ITR	AN	170	IMP FLAG TOTAL REVENUE FROM ALL SOURCES	
IE11	AN	171	IMP FLAG INSTR EXP	SALARIES
IE12	AN	172	IMP FLAG INSTR EXP	EMP BENEFITS
IE13	AN	173	IMP FLAG INSTR EXP	PURCHASED SERVICES
IE14	AN	174	IMP FLAG INSTR EXP	TUITION OUT OF STATE
IE15	AN	175	IMP FLAG INSTR EXP	TUITION TO OTHER LEA'S IN STATE
IE16	AN	176	IMP FLAG INSTR EXP	SUPPLIES
IE17	AN	177	IMP FLAG INSTR EXP	PROPERTY
IE18	AN	178	IMP FLAG INSTR EXP	OTHER
ISTE1	AN	179	IMP FLAG INSTR EXP	SUBTOTAL
IE212	AN	180	IMP FLAG SUP EXP	SALARY STUDENT SUPPORT
IE213	AN	181	IMP FLAG SUP EXP	SALARY INST STAFF
IE214	AN	182	IMP FLAG SUP EXP	SALARY GEN ADMIN
IE215	AN	183	IMP FLAG SUP EXP	SALARY SCH ADMIN
IE216	AN	184	IMP FLAG SUP EXP	SALARY OPER & MAIN
IE217	AN	185	IMP FLAG SUP EXP	SALARY STUDENT TRANSP
IE218	AN	186	IMP FLAG SUP EXP	SALARY OTHER SERVICES
ITE21	AN	187	IMP FLAG SUP EXP	SALARY SUBTOTAL
IE222	AN	188	IMP FLAG SUP EXP	EMP BENE STUDENTS
IE223	AN	189	IMP FLAG SUP EXP	EMP BENE INST STAFF

IE224	AN	190	IMP FLAG SUP EXP	EMP BENE	GEN ADMIN
IE225	AN	191	IMP FLAG SUP EXP	EMP BENE	SCH ADMIN
IE226	AN	192	IMP FLAG SUP EXP	EMP BENE	OPER & MAIN
IE227	AN	193	IMP FLAG SUP EXP	EMP BENE	PUPIL TRANSP
IE228	AN	194	IMP FLAG SUP EXP	EMP BENE	OTHER SERV
ITE22	AN	195	IMP FLAG SUP EXP	EMP BENE	SUBTOTAL
IE232	AN	196	IMP FLAG SUP EXP	PURCH SV	STUDENTS
IE233	AN	197	IMP FLAG SUP EXP	PURCH SV	INST STAFF
IE234	AN	198	IMP FLAG SUP EXP	PURCH SV	GEN ADMIN
IE235	AN	199	IMP FLAG SUP EXP	PURCH SV	SCH ADMIN
IE236	AN	200	IMP FLAG SUP EXP	PURCH SV	OPER & MAIN
IE237	AN	201	IMP FLAG SUP EXP	PURCH SV	PUPIL TRANSP
IE238	AN	202	IMP FLAG SUP EXP	PURCH SV	OTHER SERV
ITE23	AN	203	IMP FLAG SUP EXP	PURCH SV	SUBTOTAL
IE242	AN	204	IMP FLAG SUP EXP	SUPPLIES	STUDENTS
IE243	AN	205	IMP FLAG SUP EXP	SUPPLIES	INST STAFF
IE244	AN	206	IMP FLAG SUP EXP	SUPPLIES	GEN ADMIN
IE245	AN	207	IMP FLAG SUP EXP	SUPPLIES	SCH ADMIN
IE246	AN	208	IMP FLAG SUP EXP	SUPPLIES	OPER & MAIN
IE247	AN	209	IMP FLAG SUP EXP	SUPPLIES	PUPIL TRANSP
IE248	AN	210	IMP FLAG SUP EXP	SUPPLIES	OTHER SERV
ITE24	AN	211	IMP FLAG SUP EXP	SUPPLIES	SUBTOTAL
IE252	AN	212	IMP FLAG SUP EXP	PROPERTY	STUDENTS
IE253	AN	213	IMP FLAG SUP EXP	PROPERTY	INST STAFF
IE254	AN	214	IMP FLAG SUP EXP	PROPERTY	GEN ADMIN
IE255	AN	215	IMP FLAG SUP EXP	PROPERTY	SCH ADMIN
IE256	AN	216	IMP FLAG SUP EXP	PROPERTY	OPER & MAIN
IE257	AN	217	IMP FLAG SUP EXP	PROPERTY	PUPIL TRANSP

<u>Variable Name</u>	<u>Data Type</u>	<u>Record Position</u>	<u>Description</u>
----------------------	------------------	------------------------	--------------------

IE258	AN	218	IMP FLAG SUP EXP	PROPERTY	OTHER SERV
ITE25	AN	219	IMP FLAG SUP EXP	PROPERTY	SUBTOTAL
IE262	AN	220	IMP FLAG SUP EXP	OTHER	STUDENTS
IE263	AN	221	IMP FLAG SUP EXP	OTHER	INST STAFF
IE264	AN	222	IMP FLAG SUP EXP	OTHER	GEN ADMIN
IE265	AN	223	IMP FLAG SUP EXP	OTHER	SCH ADMIN
IE266	AN	224	IMP FLAG SUP EXP	OTHER	OPER & MAIN
IE267	AN	225	IMP FLAG SUP EXP	OTHER	PUPIL TRANSP
IE268	AN	226	IMP FLAG SUP EXP	OTHER	OTHER SERV
ITE26	AN	227	IMP FLAG SUP EXP	OTHER	SUBTOTAL
ISTE22	AN	228	IMP FLAG SUP EXP	SUBTOTAL	STUDENTS
ISTE23	AN	229	IMP FLAG SUP EXP	SUBTOTAL	INST STAFF
ISTE24	AN	230	IMP FLAG SUP EXP	SUBTOTAL	GEN ADMIN
ISTE25	AN	231	IMP FLAG SUP EXP	SUBTOTAL	SCH ADMIN
ISTE26	AN	232	IMP FLAG SUP EXP	SUBTOTAL	OPER & MAIN
ISTE27	AN	233	IMP FLAG SUP EXP	SUBTOTAL	PUPIL TRANSP
ISTE28	AN	234	IMP FLAG SUP EXP	SUBTOTAL	OTHER SERV
ISTE2T	AN	235	IMP FLAG SUP EXP	TOTAL	SUPPORT SERVICES
IE3A11	AN	236	IMP FLAG NON INST	SERV	FOOD SERV SALARY
IE3A12	AN	237	IMP FLAG NON INST	SERV	FOOD SERV EMP BEN
IE3A13	AN	238	IMP FLAG NON INST	SERV	FOOD SERV PURCH
IE3A14	AN	239	IMP FLAG NON INST	SERV	FOOD SERV SUPPLY

IE3A2	AN	240	IMP FLAG NON INSTR SERV	FOOD SERV PROP
IE3A16	AN	241	IMP FLAG NON INSTR SERV	FOOD SERV OTHER
IE3A1	AN	242	IMP FLAG NON INSTR SERV	FOOD SERV SUBTOT
IE3B11	AN	243	IMP FLAG NON INSTR SERV	ENTERPRISE SALAR
IE3B12	AN	244	IMP FLAG NON INSTR SERV	ENTRPRS EMP BENE
IE3B13	AN	245	IMP FLAG NON INSTR SERV	ENTRPRS PUR SERV
IE3B14	AN	246	IMP FLAG NON INSTR SERV	ENTERPRISE SUPPL
IE3B2	AN	247	IMP FLAG NON INSTR SERV	ENTERPRISE PROP
IE3B16	AN	248	IMP FLAG NON INSTR SERV	ENTERPRISE OTHER
IE3B1	AN	249	IMP FLAG NON INSTR SERV	ENTERPRIS SUBTOT
ISTE3	AN	250	IMP FLAG NON INSTR SERV	TOTAL
IE4A1	AN	251	IMP FLAG DIRECT PROG SUP	TEXTBOOKS
IE4A2	AN	252	IMP FLAG DIRECT PROG SUP	TEXTBKS (PROP)
IE4B1	AN	253	IMP FLAG DIRECT PROG SUP	TRANSPORT
IE4B2	AN	254	IMP FLAG DIRECT PROG SUP	TRNSPRT (PROP)
IE4C1	AN	255	IMP FLAG DIRECT PROG SUP	EMP BENE
IE4C2	AN	256	IMP FLAG DIRECT PROG SUP	EMP BEN (PROP)
IE4D	AN	257	IMP FLAG DIRECT PROG SUP	PRIV SCH STUDNT
IE4E1	AN	258	IMP FLAG DIRECT PROG SUP	OTHER
IE4E2	AN	259	IMP FLAG DIRECT PROG SUP	OTHER (PROPERTY)
ISTE4	AN	260	IMP FLAG DIRECT PROG SUP	SUBTOTAL
ITE5	AN	261	IMP FLAG CURRENT EXPENDITURES	
IE61	AN	262	IMP FLAG FACILITIES AQUIS	NON PROPERTY
IE62	AN	263	IMP FLAG FACILITIES AQUIS	PROPERTY (LAND/BUILDINGS)
IE63	AN	264	IMP FLAG FACILITIES AQUIS	EQUIPMENT
ITE6	AN	265	IMP FLAG FACILITIES AQUIS	TOTAL
IE7A1	AN	266	IMP FLAG OTHER USE	DEBT SERVICE INTEREST
IE7A2	AN	267	IMP FLAG OTHER USE	DEBT SERV REDEMPTION
ISTE7	AN	268	IMP FLAG OTHER USE	DEBT SERV SUBTOTAL
IE81	AN	269	IMP FLAG COMM SERV	NON PROPERTY
IE82	AN	270	IMP FLAG COMM SERV	PROPERTY
IE9A	AN	271	IMP FLAG DIRECT COST PROG	NON PUB SCH
IE9B	AN	272	IMP FLAG DIRECT COST PROG	ADULT ED
IE9C	AN	273	IMP FLAG DIRECT COST PROG	COMM COLLEGE
IE9D	AN	274	IMP FLAG DIRECT COST PROG	OTHER

<u>Variable Name</u>	<u>Data Type</u>	<u>Record Position</u>	<u>Description</u>
----------------------	------------------	------------------------	--------------------

IE91	AN	275	IMP FLAG DIRECT COST PROG	PROPERTY
ISTE9	AN	276	IMP FLAG DIRECT COST PROG	SUBTOTAL
ITE10	AN	277	IMP FLAG PROPERTY TOTAL	
ITE11	AN	278	IMP FLAG TOTAL EXPENDITURES	FOR EDUCATION
IX12C	AN	279	IMP FLAG EXCLUS FOR PL 100 297	CHAPTER 1
IX12D	AN	280	IMP FLAG EXCLUS FOR PL 100 297	CH.1 CO
IX12E	AN	281	IMP FLAG EXCLUS FOR PL 100 297	CHAPTER 2
IX12F	AN	282	IMP FLAG EXCLUS FOR PL 100 297	CH.2 CO
ITX12	AN	283	IMP FLAG TOTAL EXCLUS FOR PL 100 297	
INCE13	AN	284	IMP FLAG NET CURRENT EXPENDITURES	
IADA	AN	285	IMP FLAG ADA (STATE AND NCES DEFINITION)	
IA14A	AN	286	IMP FLAG ADA (STATE DEFINITION)	
IA14B	AN	287	IMP FLAG ADA (NCES DEFINITION)	
IMEMBR99	AN	288	IMP FLAG TOTAL STUDENT	

Appendix B. Glossary

Average Daily Attendance: average resident attendance as 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' 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, E91, and subtotal STE9. NOTE: STE9 does not include E91.)

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.)

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, E264, and subtotal STE24. NOTE: STE24 does not include E254.)

Instruction: activity between teachers and students. Instruction expenditures include salaries and benefits for teachers and instructional aides, supplies, and purchased services such as instruction via television. Tuition expenditures to other LEAs are also included here. (Variable 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: educational agencies with fund raising capabilities that operate between the state and local government levels. One example is New York's Board of Cooperative Educational Services (BOCES). (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. (Variable 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 support services 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.)

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. (Variable 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. (Variable 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. (Variable 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. State Codes and Abbreviations Used in the Data File

STATE NAME	FIPS ¹	STABR ²
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
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

STATE NAME	FIPS¹	STABR²
UTAH	49	UT
VERMONT	50	VT
VIRGINIA	51	VA
WASHINGTON	53	WA
WEST VIRGINIA	54	WV
WISCONSIN	55	WI
WYOMING	56	WY
OUTLYING AREAS		
AMERICAN SAMOA	60	AS
GUAM	66	GU
NORTHERN MARIANAS	69	MP
PUERTO RICO	72	PR
VIRGIN ISLANDS	78	VI

NOTE : Not all states and outlying areas respond to all surveys.

¹FEDERAL INFORMATION PROCESSING STD CODES (01-78).

²POSTAL STATE ABBREVIATION CODES .

Appendix D. Imputations and Adjustments List

ALASKA

E11 contains E212 using TE11
E12 contains E222 using TE11
E13 contains E232 using TE11
E16 contains E242 using TE11
E17 contains E252 using TE11
E18 contains E262 using TE11
R1D contains R1C using TR

ARIZONA

E17 contains E253, E255, E258, E82 using TE11
E18 contains E14, E16 using TE11
E62 contains E61 using TE11
R1F contains R1E using TR
R1H contains R1G using TR
R1L contains R1N using TR
STE26 totals E216, E226, E236, E246, E266, E81 using TE11
STE28 totals E218, E228, E238, E248, E268 using TE11

ARKANSAS

E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11
E4B1 distribute by dest. E217, E227, E237, E247, E267
E4C1 distribute by salary E12, E222, E223, E224, E225, E226,
E227, E228, E3A12 using E11, E12, E13, E14, E15, E16, E17, E18, E19, E20, E21, E22, E23, E24, E25, E26, E27, E28, E29, E30, E31, E32, E33, E34, E35, E36, E37, E38, E39, E40, E41, E42, E43, E44, E45, E46, E47, E48, E49, E50, E51, E52, E53, E54, E55, E56, E57, E58, E59, E60, E61, E62, E63, E64, E65, E66, E67, E68, E69, E70, E71, E72, E73, E74, E75, E76, E77, E78, E79, E80, E81, E82, E83, E84, E85, E86, E87, E88, E89, E90, E91, E92, E93, E94, E95, E96, E97, E98, E99, E100, E101, E102, E103, E104, E105, E106, E107, E108, E109, E110, E111, E112, E113, E114, E115, E116, E117, E118, E119, E120, E121, E122, E123, E124, E125, E126, E127, E128, E129, E130, E131, E132, E133, E134, E135, E136, E137, E138, E139, E140, E141, E142, E143, E144, E145, E146, E147, E148, E149, E150, E151, E152, E153, E154, E155, E156, E157, E158, E159, E160, E161, E162, E163, E164, E165, E166, E167, E168, E169, E170, E171, E172, E173, E174, E175, E176, E177, E178, E179, E180, E181, E182, E183, E184, E185, E186, E187, E188, E189, E190, E191, E192, E193, E194, E195, E196, E197, E198, E199, E200, E201, E202, E203, E204, E205, E206, E207, E208, E209, E210, E211, E212, E213, E214, E215, E216, E217, E218, E219, E220, E221, E222, E223, E224, E225, E226, E227, E228, E229, E230, E231, E232, E233, E234, E235, E236, E237, E238, E239, E240, E241, E242, E243, E244, E245, E246, E247, E248, E249, E250, E251, E252, E253, E254, E255, E256, E257, E258, E259, E260, E261, E262, E263, E264, E265, E266, E267, E268
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

CONNECTICUT

E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13,
E3B14, E3B16
E4C1 distribute by salary E12, E222, E223, E224, E225, E226,
E227, E228, E3A12 using E11, E12, E13, E14, E15, E16, E17, E18, E19, E20, E21, E22, E23, E24, E25, E26, E27, E28, E29, E30, E31, E32, E33, E34, E35, E36, E37, E38, E39, E40, E41, E42, E43, E44, E45, E46, E47, E48, E49, E50, E51, E52, E53, E54, E55, E56, E57, E58, E59, E60, E61, E62, E63, E64, E65, E66, E67, E68, E69, E70, E71, E72, E73, E74, E75, E76, E77, E78, E79, E80, E81, E82, E83, E84, E85, E86, E87, E88, E89, E90, E91, E92, E93, E94, E95, E96, E97, E98, E99, E100, E101, E102, E103, E104, E105, E106, E107, E108, E109, E110, E111, E112, E113, E114, E115, E116, E117, E118, E119, E120, E121, E122, E123, E124, E125, E126, E127, E128, E129, E130, E131, E132, E133, E134, E135, E136, E137, E138, E139, E140, E141, E142, E143, E144, E145, E146, E147, E148, E149, E150, E151, E152, E153, E154, E155, E156, E157, E158, E159, E160, E161, E162, E163, E164, E165, E166, E167, E168, E169, E170, E171, E172, E173, E174, E175, E176, E177, E178, E179, E180, E181, E182, E183, E184, E185, E186, E187, E188, E189, E190, E191, E192, E193, E194, E195, E196, E197, E198, E199, E200, E201, E202, E203, E204, E205, E206, E207, E208, E209, E210, E211, E212, E213, E214, E215, E216, E217, E218, E219, E220, E221, E222, E223, E224, E225, E226, E227, E228, E229, E230, E231, E232, E233, E234, E235, E236, E237, E238, E239, E240, E241, E242, E243, E244, E245, E246, E247, E248, E249, E250, E251, E252, E253, E254, E255, E256, E257, E258, E259, E260, E261, E262, E263, E264, E265, E266, E267, E268
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256,
E257, E258, E3A2
E62 contains E61 using TE11
E81 impute based on (TE11-E81)
Connecticut (continued)
E82 impute based on (TE11-E82)

R1K impute based on (TR-R1K)
R5 impute/import TR

DELAWARE

E4B2 distribute by dest. E257
E4E1 distribute by dest. E14

DISTRICT OF COLUMBIA

E4C1 distribute by salary E12, E222, E223, E224, E225, E226,
E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
E61 contains E62, E63 using TE11
E7A1 impute/import TE11
E7A2 impute/import TE11
R1D contains R1C using TR
R5 impute/import TR

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 E63 using TE11

INDIANA

E4C1 distribute by salary E12, E222, E223, E224, E225, E226,
E227, E228 using E11, E12, E13, E14, E15, E16, E17, E18
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

KANSAS

E4C1 distribute by salary E12, E222, E223, E224, E225, E226,
E227, E228, E3A12 using E11, E12, E13, E14, E15, E16, E17, E18, E3A11

KENTUCKY

E62 contains E63 using TE11

LOUISIANA

E17 contains E3B2 using TE11
E3B1 derived from R1K, distribute to E3B11, E3B12, E3B13,
E3B14, E3B16
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11
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
R1E contains R1N using TR
R1K impute based on (TR-R1K)

MAINE

E4C1 distribute by salary E12, E222, E223, E224, E225 using
E11, E12, E13, E14, E15

MARYLAND

E4C1 distribute by salary E12, E222, E223, E225, E228 using
E11, E12, E13, E15, E18

MASSACHUSETTS

E4C1 distribute by salary E12, E222, E223 using E11, E12,
E13
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

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

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
E232 contains E262 using TE11
E233 contains E263 using TE11
E234 contains E264 using TE11
E235 contains E265 using TE11
E236 contains E266 using TE11
E237 contains E267 using TE11
E238 contains E268 using TE11
E3A13 contains E3A16 using TE11
E61 contains E63 using TE11

NEBRASKA

E11 contains E3B11 using TE11
E12 contains E3B12 using TE11
E62 contains E61 using TE11
R4B contains R4A, R4C using TR

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

NEW JERSEY

E258 contains E82 using TE11
R4A contains R4D using TR

NEW YORK

E237 contains E267 using TE11
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

NORTH CAROLINA

E7A1 impute/import TE11

OHIO

R1E contains R1N using TR

OREGON

E62 contains E61 using TE11

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

E62 contains E61 using TE11

R5 impute/import TR

SOUTH DAKOTA

E62 contains E61 using TE11

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

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

UTAH

E62 contains E61 using TE11

VIRGINIA

E62 contains E63 using TE11

R1D contains R1C using TR

WASHINGTON

E15 contains E14 using TE11

E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11

R1L contains R1M using TR

WEST VIRGINIA

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

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

E4E2 distribute by dest. E17

NORTHERN MARIANAS

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

Appendix E. Survey Form

ED Form 2447
OMB Number 1850-0067
Approval expires
December 31, 2002

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

**The National Public
Education Financial Survey**

Fiscal year 2000

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

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.			
TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL		SIGNATURE OF AUTHORIZED OFFICIAL	
TITLE:			

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

I. REVENUE FROM LOCAL SOURCES

AMOUNT

(omit cents)

<p>a. Property Tax (1110) [Include only Ad Valorem taxes. Do not include penalties and interest or dependent district's property taxes here.]</p>	<p>\$ _____</p>
<p>b. Non-property Tax (1120-1190) [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Do not include dependent district's non-property taxes here.]</p>	<p>\$ _____</p>
<p>c. Other Local Government Units-Property Tax (1210) [Include only Ad Valorem taxes for dependent district's property taxes. Do not include penalties and interest here.]</p>	<p>\$ _____</p>
<p>d. Other Local Government Units-Non-Property Tax (1220-1290) [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Include dependent district's non-property taxes here.]</p>	<p>\$ _____</p>
<p>e. Tuition From Individuals (1310) [Include tuition from individuals only.]</p>	<p>\$ _____</p>
<p>f. Tuition From Other LEAs Within The State (1320) [Include tuition from other LEAs within the State only.]</p>	<p>\$ _____</p>
<p>g. Transportation Fees From Individuals (1410) [Include transportation fees from individuals only.]</p>	<p>\$ _____</p>
<p>h. Transportation fees from other LEAs Within the State (1420) [Include transportation fees from other LEAs within the state only.]</p>	<p>\$ _____</p>
<p>i. Earnings on Investments (1500-1540) [Include interest on investments, dividends on investments, gains or losses on sale of investments, earnings on investment in real property.]</p>	<p>\$ _____</p>
<p>j. Food Service (excluding federal reimbursements) (1600-1630) [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>\$ _____</p>

I. REVENUE FROM LOCAL SOURCES

AMOUNT

(omit cents)

<p>k. Student Activities (1700-1790) [Include admissions, bookstore sales, student organization membership dues and fees, student fees, and other student activity income.]</p>	<p>\$ _____</p>
<p>l. Other Revenue from Local Sources (1330-1340, 1430-1440, 1800, 1900-1990; not 1940) [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>\$ _____</p>
<p>m. Textbook Revenues (1940) [Include textbook sales and rentals.]</p>	<p>\$ _____</p>
<p>n. Summer School Revenue [Include tuition from students, other LEAs, fees and charges.]</p>	<p>\$ _____</p>
<p>Local Sources of Revenue Subtotal (1000) [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>\$ _____</p>

<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>	<p>\$ _____</p>

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

**IV. REVENUE FROM FEDERAL SOURCES
 AMOUNT (omit cents)**

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

\$ _____

TOTAL REVENUE FROM ALL SOURCES

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

\$ _____

**PUBLIC ELEMENTARY AND SECONDARY
EDUCATION EXPENDITURES**

AMOUNT

I. INSTRUCTION (1000)¹

(omit cents)

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

¹ 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.]	Students² (2100)	AMOUNT (omit cents) Instructional Staff³ (2200)	General Administration⁴ (2300)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 2. \$ _____	Note: Include salaries only for staff in footnote 3. \$ _____	Note: Include salaries only for staff in footnote 4. \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 2. \$ _____	Note: Include employee benefits only for staff in footnote 3. \$ _____	Note: Include employee benefits only for staff in footnote 4. \$ _____
3. Purchased Services (300-500) [a. Include the services of medical doctors, social workers, psychologists, psychiatrists, audiologists and other consultants providing for student needs. b. Include expenditures for instructional staff (see footnote below). c. Include the services of legal firms, election services and staff relations and negotiations services. Travel for these staff is also included in a, b or c as appropriate.]	Note: Only include 3a here \$ _____	Note: Only include 3b here \$ _____	Note: Only include 3c here \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are attendance supplies, medical supplies, films, tapes, paper supplies, books and periodicals.]	\$ _____	\$ _____	\$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment and the like.]	\$ _____	\$ _____	\$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	\$ _____	\$ _____	\$ _____
Support Services Expenditures Subtotal (2100-2300) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2100 \$ _____	Subtotal 2200 \$ _____	Subtotal 2300 \$ _____

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

³ 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.

⁴ 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 ⁵ (2400)	AMOUNT (omit cents) Operations and Maintenance ⁶ (2600)	Student Transportation ⁷ (2700)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 5. \$ _____	Note: Include salaries only for staff in footnote 6. \$ _____	Note: Include salaries only for staff in footnote 7. \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 5. \$ _____	Note: Include employee benefits only for staff in footnote 6. \$ _____	Note: Include employee benefits only for staff in footnote 7. \$ _____
3. Purchased Services (300-500) [a. Include the services of consultants, school scheduling firms, and administrative staff 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 \$ _____	Note: Only include 3b here \$ _____	Note: Only include 3c here \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are books and periodicals, energy expenditures, services received from utility companies, food expenditures from school food service programs, and routine auto and bus maintenance.]	\$ _____	\$ _____	\$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	\$ _____	\$ _____	\$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	\$ _____	\$ _____	\$ _____
Support Services Expenditures Subtotal (2400-2700) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2400 \$ _____	Subtotal 2600 \$ _____	Subtotal 2700 \$ _____

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

⁶ 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.

⁷ 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 ⁸ (2500, 2800, 2900)	Total by object (100, 200, etc.)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 8. \$ _____	\$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 8. \$ _____	\$ _____
3. Purchased Services (300-500) [Include purchased business support services such as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating; purchased central support services such as planning, research, development, evaluations and data processing services. Travel for these staff is also included here.]	\$ _____	\$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books and periodicals.]	\$ _____	\$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	\$ _____	\$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees. Include short-term interest payments here.]	\$ _____	\$ _____
Support Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each columnn.]	Subtotal 2500, 2800, 2900 \$ _____	Subtotal all support services (2100-2900) \$ _____

⁸ 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) ⁹	Enterprise Operations (3200) ¹⁰
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	\$ _____	\$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	\$ _____	\$ _____
3. Purchased Services (300-500) a. [Include purchased food service operations such as Pizza Hut, McDonalds, and SAGA. b. [Include purchased enterprise operations such as computer services, preschool, and handicapped.]	Note: Only include 3a here \$ _____	Note: Only include 3b here \$ _____
4. Supplies (600) a. [Include amounts paid for items such as silverware, trays, napkins, plates, etc.] b. [Include amounts paid for items such as computer diskettes, laser toner, etc.]	Note: Only include 4a here \$ _____	Note: Only include 4b here \$ _____
5. Property (700) a. [Include expenditures for oven, dishwasher, refrigerator, etc.] b. [Include expenditures for purchases of PCs, modems, printers.]	Note: Only include 5a here \$ _____	Note: Only include 5b here \$ _____
6. Other (800); exclude Interest on Bonds (830) [Put 830 in function 5100] [Include miscellaneous expenditures for goods and services not mentioned above.]	\$ _____	\$ _____
Operation of Non-Instructional Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	\$ _____	\$ _____

⁹ 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.

¹⁰ 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)
a. Textbooks for Public School Children 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment].	\$ _____ \$ _____
b. Transportation for Public School Children 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment].	\$ _____ \$ _____
c. Employee Benefits for Public School Employees 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment].	\$ _____ \$ _____
d. Direct Program Support for Private School Students [Include expenditures by SEA or State made for/on behalf of private school students.]	\$ _____
e. Direct Program Support for Public School Students (specify program name on dotted line) _____ _____ 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment].	\$ _____ \$ _____
Direct Support Subtotal [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.]	\$ _____
V. Current Expenditures [Sum subtotals for I. Instruction (1000), II. Support Services (2000), III. Non-Instruction (3000) (but <u>not</u> Community Services) and IV. Direct Program Support (but <u>not</u> Private School Student Aid). DO NOT include any Property (700) in this total.]	\$ _____

VI. Facilities Acquisition and Construction Services (4000)	AMOUNT (omit cents)
1. Non-Property Expenditures (Construction) (4100-4900) [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600) and other expenditures (800).]	\$ _____
2. Property Expenditures [Include Land and Improvements (710), and Land and Existing Buildings (720).]	\$ _____
3. Equipment [Include expenditures for the initial purchase of newly constructed or renovated schools, and replacement items of equipment (730).]	\$ _____
<hr/>	
VII. Other Uses (5000) [Include debt service payments (principal and interest).]	
a. Debt Services (5100) [Include only long-term debt services (obligations exceeding one year.) 1. Interest (830) [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).] 2. Redemption of Principa (910)	\$ _____ \$ _____
Other Uses Subtotal	\$ _____

VIII. Community Services (3300) [Include expenditures for child care and community swimming pool.]	AMOUNT (omit cents)
1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).	\$ _____
2. Property (700) [furniture, fixtures, equipment]	\$ _____
IX. Direct Cost Programs [Include here educational expenditures for other than public pre-K through 12 programs not shown above.]	
a. Non-Public School Programs (program #500) [Do not include property (object 700).]	\$ _____
b. Adult Education (program #600) [Do not include property (object 700).]	\$ _____
c. Community College (program #700) [Do not include property (object 700).]	\$ _____
d. Other (specify program name on dotted line) _____ _____ _____	\$ _____
IX. Direct Cost Programs	
1. Property (700) [Include property from Non-Public School Programs (#500), Adult Education (#600), Community College (#700) and Other.]	\$ _____
Direct Cost Programs Subtotal [DO NOT include Property (700) in this subtotal.]	\$ _____
X. Property (700)	
[Total from Property in Instruction (I), Support Services (II), Operation of Non-Instructional Services (III), Direct Program Support (IV), Property Expenditures and Equipment (VI), Community Services (VIII) and Direct Cost Programs (IX).]	\$ _____
XI. Total Expenditures For Education [Sum Current Expenditures (V), Non-Property Expenditures (VI), Community Services (VIII), Direct Cost Programs (IX) and Property (X). DO NOT include Other Uses (VII).]	\$ _____

XII. Exclusions from Current Expenditures for State per pupil 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.]	
d. Title I carryover expenditures	
e. Title VI expenditures [Note: DO NOT simply restate revenues received. This item is to contain expenditures.]	
f. Title VI carryover expenditures	
g. Food Service revenues (1630)	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
Total Exclusions (sum a..j) (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
A. ADA as defined by State Law [Append definition, statutory citation, length of school year and length of school day.]	
B. ADA as defined by NCES [The aggregate days of attendance of a given school during a given reporting period divided by the number of days in session during this period.]	

	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)	

Appendix F. Fiscal Data Plan Questions

STATE NAME FISCAL DATA PLAN: FY 2000

1. COMMODITIES

States sometimes receive surplus commodities (e.g., cheese, butter) from the U.S. Department of Agriculture for distribution to eligible recipients. Commodities provided to support school lunch programs are reported as both revenues and expenditures. It is recommended that federal commodities used in the program be reported as inventory. If a special revenue fund is used, the value of the donated commodities should be reported as a revenue when received. Either the purchases method or the consumption method may be used to account for the related expenditures. If an enterprise fund is used, the commodities would be reported as inventory and would only be reflected as expense in the period in which they are used.

a) Does your state or LEAs within your state receive commodities?

_____ Yes
_____ No

b) If YES, did you report these commodities in your current NPEFS report?

_____ Yes
_____ No

c) If YES, where did you report these revenues?

d) If YES, where did you report these expenditures?

2. SCHOOL LEVEL COLLECTION

a) Does your state education agency collect financial data at the school level on an annual basis?

_____ Yes
_____ No

b) If YES, please check the line that most accurately describes your school level fiscal collection?

_____ Collection reflects the same level of detail for local education agencies (LEA=s).

_____ Level of detail different from LEA collection:

Please send us a copy of your school level finance format and describe the most notable differences below:

1. _____
2. _____
3. _____

3. DIRECT PROGRAM SUPPORT

a) Do you include Direct Program Support monies in the Revenue section of your NPEFS report?

_____ Yes
_____ No

b) If you are able to report these amounts in their appropriate Expenditure functions, please fill in the amounts on the following lines for further analysis.

- a. Textbooks for Public School Children _____
- b. Transportation for Public School Children _____
Property _____
- c. Employee Benefits for Public School Employees _____
Property _____
- d. Direct Program Support for Private School Students _____
- e. Direct Program Support for Public School Students _____
Property _____

4. CHARTER SCHOOLS

a) Does your state have any charter schools?

_____ Yes
_____ No, please go to question 5.

b) Your state=s charter schools are:

Part of an existing Local Education Agency (LEA) (a school within a district).

(Please answer 4c, d, and e)

_____ A separate entity.

(Please answer 4c, f, and g)

Some of both types.

(Please answer 4c, d, e, f, and g)

c) Are these schools included in your NPEFS report (both finances and ADA)?

_____ Yes

_____ No, please explain basis for exclusion

d) For charter schools that are considered schools within LEAs, are those schools= finance and ADA data included within the LEA data?

_____ Yes, the data are included in the LEA data.

_____ No, the data are reported separately.

_____ No, the charter school data are not reported to the state education agency.

_____ 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.

_____ Yes

_____ No, please explain.

f) **For charter schools that are considered separate and independent entities from any LEA, how are the data collected?**

_____ **Like the traditional LEA**

_____ **Other, please explain.**

g) **For charter schools that are considered separate and independent entities from any LEA, do these schools use your state=s financial accounting and reporting system?**

_____ **Yes.**

_____ **No, please explain**

5. ADOPTION OF GASB-34 CHANGES

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34. This statement established new requirements for the preparation of state and local government financial statements, including the addition of an entity-wide statement of activities using the economic resources measurement focus and the accrual basis of accounting. The statement of activities also calls for reporting depreciation expense. A complete description of Statement No. 34 can be found at the following website.

<http://www.rutgers.edu/accounting/raw/gasb/repmoel/index.html>

Statement No. 34 will be effective for FY 2002 financial statements of public entities with more than \$100 million of total annual revenues and for the FY2003 or FY 2004 statements of smaller entities.

Each state education agency will need to closely examine their state-wide financial reporting system to determine changes needed in order to be in compliance with Statement No. 34.

When does your state plan on adopting the GASB-34 changes for your data collections and reporting?

_____ **The SEA and all LEAs in the state are planning to implement GASB-34 standards beginning with Fiscal Year _____.**

_____ **Some LEAs are operating under GASB-34 standards now (or plan to in the next 2 years) and the rest are expected to adopt the standards in the next 3 years.**

_____ **Some LEAs are operating under GASB-34 standards now (or plan to in the next 2 years) and other LEAs have no plans to adopt GASB-34.**

_____ **There are no plans to adopt GASB-34 standards at present.**

6. PROGRAM REPORTING

Are you able to report: (PLEASE CHECK ALL THAT APPLY)

_____ **Instructional staff training for salaries, employee benefits, purchased services, supplies, property and other.**

_____ **Educational media services (including library services) for salaries, employee benefits, purchased services, supplies, property and other.**

_____ **Instruction (teacher) salary and benefits separately for regular ed, special ed, and PK-12 vocational ed?**

Appendix G. Fiscal Data Plan Responses

FY 2000 Data plan responses

State	1a Does your state or LEAs receive commodities?	1b If 'yes' do you report them on NPEFS?	1c Where are commodity revenues reported on NPEFS?	1d Where are commodity expenditures reported on NPEFS?
Alabama	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
Alaska	YES	YES	Fed Grants-in-Aid Direct	Food Svcs Supplies
Arizona	—	—	—	—
Arkansas	YES	YES	Direct Cost Programs	Direct Cost Programs
California	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
Colorado	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
Connecticut	NO	—	—	—
Delaware	YES	YES	Other Rev-Fed Sources, Food Svcs	Current Expenditures
District of Columbia	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
Florida	YES	YES	Fed Grants-in-Aid State	Food Svcs Purch Svcs
Georgia	YES	YES	Other Rev-Fed Sources	Food Svcs Purch Svcs
Hawaii	YES	YES	Other Rev-Fed Sources	Food Svcs
Idaho	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
Illinois	YES	NO	—	—
Indiana	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
Iowa	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
Kansas	NO	—	—	—
Kentucky	YES	YES	Fed Grants-in-Aid State	Food Svcs Supplies
Louisiana	YES	YES	Fed Sources	Non-Instr Svcs Supplies
Maine	YES	YES	Food Svcs	Food Svcs Salaries
Maryland	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
Massachusetts	YES	YES	Other Rev-Fed Sources	Non-Instr Svcs Supplies
Michigan	YES	YES	Fed Grants-in-Aid State	Food Svcs Supplies
Minnesota	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
Mississippi	YES	NO	—	—
Missouri	YES	NO	—	—
Montana	YES	YES	Fed Grants-in-Aid State	Food Svcs
Nebraska	YES	YES	Other Rev-Fed Sources	do not report as expenditure
Nevada	YES	YES	Other Rev-Fed Sources	Food Svcs
New Hampshire	YES	NO	—	—
New Jersey	NO	—	—	—
New Mexico	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
New York	YES	NO	—	—
North Carolina	—	—	—	—
North Dakota	—	—	—	—
Ohio	—	—	—	—
Oklahoma	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
Oregon	YES	YES	—	—
Pennsylvania	YES	YES	Fed Grants-in-Aid State	Food Svcs Supplies
Rhode Island	YES	YES	Other Rev-Fed Sources	Food Svcs
South Carolina	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
South Dakota	YES	YES	Fed Grants-in-Aid State	Food Svcs
Tennessee	—	—	—	—
Texas	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
Utah	YES	NO	—	—
Vermont	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
Virginia	YES	NO	—	—
Washington	YES	NO	—	—
West Virginia	YES	NO	—	—
Wisconsin	YES	YES	Other Rev-Fed Sources	Food Svcs Supplies
Wyoming	—	—	—	—
Outlying Areas				
American Samoa	NO	—	—	—
Guam	—	—	—	—
Commonwealth of the Marianas	NO	—	—	—
Puerto Rico	YES	YES	Other Rev-Fed Sources	Food Svcs
Virgin Islands	—	—	—	—

FY 2000 Data Plan Responses (continued)

State	2a Does your SEA collect finance at the school level on an annual basis?	2b If 'yes' then what level of detail do you collect?
Alabama	YES	Same level detail
Alaska	NO	—
Arizona	—	—
Arkansas	YES	Same level detail
California	NO	—
Colorado	NO	—
Connecticut	NO	—
Delaware	NO	—
District of Columbia	YES	Same level detail
Florida	YES	Same level detail
Georgia	YES	Same level detail
Hawaii	NO	—
Idaho	NO	—
Illinois	NO	—
Indiana	NO	—
Iowa	NO	—
Kansas	NO	—
Kentucky	NO	Same level detail
Louisiana	NO	—
Maine	NO	—
Maryland	YES	Same level detail
Massachusetts	NO	—
Michigan	YES	¹ Detail different
Minnesota	NO	—
Mississippi	YES	Same level detail
Missouri	NO	—
Montana	NO	—
Nebraska	NO	—
Nevada	NO	(²)
New Hampshire	NO	—
New Jersey	NO	—
New Mexico	NO	—
New York	NO	—
North Carolina	—	—
North Dakota	—	—
Ohio	—	—
Oklahoma	YES	Same level detail
Oregon	NO	—
Pennsylvania	YES	Same level detail
Rhode Island	YES	Same level detail
South Carolina	YES	³ Detail different
South Dakota	NO	—
Tennessee	—	—
Texas	YES	⁴ Same level detail
Utah	NO	—
Vermont	NO	—
Virginia	YES	Same level detail
Washington	NO	—
West Virginia	YES	⁵ Detail different
Wisconsin	NO	—
Wyoming	—	—
Outlying Areas		
American Samoa	NO	—
Guam	—	—
Commonwealth of the Marianas	YES	Same level detail
Puerto Rico	NO	—
Virgin Islands	—	—

FY 2000 Data Plan Responses (continued)

State	3a	3b							
	Do you include Direct Program Support monies in the Revenue section of NPEFS?	If you are able to report Direct Support expenditures in the appropriate functions, then please state amounts by							
		b			c		d	e	
		a	Student Transportation		Employee Benefits			Private School Students	Public School Students
Textbooks	b.1	b.2	c.1	c.2	e.1	e.2			
		Nonproperty	Property	Nonproperty	Property	Nonproperty	Property		
Alabama	NO	0	0	0	0	0	0	0	
Alaska	NO	0	0	0	0	0	0	0	
Arizona	—	—	—	—	—	—	—	—	
Arkansas	NO	0	0	0	0	0	0	0	
California	YES	0	0	0	864,415,000	0	0	0	
Colorado	NO	0	0	0	0	0	0	0	
Connecticut	YES	0	0	0	0	0	0	0	
Delaware	YES	0	7,352	2,094,832	0	0	3,295,672	941,939	
District of Columbia	YES	0	0	0	10,700,000	0	0	0	
Florida	NO	—	—	—	—	—	—	—	
Georgia	NO	0	0	0	0	0	0	0	
Hawaii	YES	0	0	0	0	0	241,023	0	
Idaho	YES	0	0	0	617,266	0	0	0	
Illinois	YES	48,384,200	10,120,000	0	607,614,000	0	0	0	
Indiana	YES	0	0	0	569,300,000	0	0	86,548,818	
Iowa	NO	0	0	0	0	0	0	0	
Kansas	YES	0	0	0	87,888,589	0	0	0	
Kentucky	YES	100,000	0	0	474,693,861	0	0	0	
Louisiana	YES	0	0	0	0	0	10,924,100	0	
Maine	YES	0	0	0	150,018,340	0	0	201,000	
Maryland	YES	0	0	0	0	0	0	0	
Massachusetts	YES	0	0	0	566,212,876	0	63,337,694	175,123,839	
Michigan	NO	0	0	0	0	0	0	0	
Minnesota	YES	0	0	0	0	0	0	39,301,388	
Mississippi	NO	0	0	0	0	0	0	0	
Missouri	NO	0	0	0	0	0	0	0	
Montana	NO	0	0	0	0	0	0	0	
Nebraska	NO	0	0	0	0	0	0	0	
Nevada	YES	0	0	0	0	0	0	0	
New Hampshire	NO	0	0	0	0	0	0	0	
New Jersey	NO	0	0	0	0	0	0	0	
New Mexico	NO	0	0	0	0	0	0	0	
New York	YES	0	0	0	0	0	0	10,660,747	
North Carolina	—	—	—	—	—	—	—	—	
North Dakota	—	—	—	—	—	—	—	—	
Ohio	—	—	—	—	—	—	—	—	
Oklahoma	YES	0	0	0	33,155,237	0	0	89,754,976	
Oregon	NO	0	0	0	0	0	0	0	
Pennsylvania	YES	0	0	0	677,844	0	19,737,027	0	
Rhode Island	YES	0	0	0	39,962,520	0	0	25,540,280	
South Carolina	YES	36,696,552	37,454,344	2,492,069	0	0	0	11,242,920	
South Dakota	NO	0	0	0	0	0	0	0	
Tennessee	—	—	—	—	—	—	—	—	
Texas	YES	196,028,903	0	0	0	0	0	0	
Utah	NO	0	0	0	0	0	0	0	
Vermont	YES	0	0	0	18,586,240	0	0	0	
Virginia	NO	0	0	0	0	0	0	0	
Washington	NO	0	0	0	0	0	0	0	
West Virginia	YES	0	0	0	0	0	0	0	
Wisconsin	NO	0	0	0	0	0	0	0	
Wyoming	—	—	—	—	—	—	—	—	
Outlying Areas									
American Samoa	NO	0	0	0	0	0	0	0	
Guam	—	—	—	—	—	—	—	—	
Commonwealth of the Mariana	YES	0	0	0	0	0	336,613	0	
Puerto Rico	YES	0	0	0	0	0	12,020,169	0	
Virgin Islands	—	0	0	0	0	0	0	0	

FY 2000 Data Plan Responses

State	4a Does your state have charter schools?	4.b Are your state's charter schools part of an existing LEA, a separate entity, or some of both types?	4.c Are charter schools included in your NPEFS reporting?	4.d For charter schools that are considered part of an LEA, are their finance data included in LEA finance data?	4.e For charter schools that are considered part of an LEA, can you report their finance data separately?	4.f For charter schools that are considered separate from an LEA, how are their data collected?	4.g For charter schools that are considered separate from an LEA do these schools use your state's accounting and reporting system?
Alabama	NO	—	—	—	—	—	—
Alaska	YES	Part of existing LEA	YES	YES	¹¹ NO	¹⁹ Other	²⁶ NO
Arizona	—	—	—	—	—	—	—
Arkansas	NO	—	—	—	—	—	—
California	YES	Some of both	YES	YES	¹² YES	Like tradtnl LEA	²⁷ YES
Colorado	YES	Part of existing LEA	YES	YES	YES	—	—
Connecticut	YES	Some of both	YES	⁷ Some of both	YES	Like tradtnl LEA	YES
Delaware	YES	Separate entity	YES	—	—	Like tradtnl LEA	YES
District of Columbia	YES	Some of both	⁶ NO	⁸ Some of both	¹³ NO	²⁰ Other	²⁸ NO
Florida	YES	Separate entity	YES	NO-reported sep	NO	Like tradtnl LEA	YES
Georgia	YES	Some of both	NO	Some of both	YES	²¹ Other	NO
Hawaii	YES	Part of existing LEA	YES	YES	YES	²² Other	²⁹ YES
Idaho	YES	Separate entity	YES	—	—	Like tradtnl LEA	YES
Illinois	YES	Some of both	NO	Some of both	NO	Other	NO
Indiana	NO	—	—	—	—	—	—
Iowa	NO	—	—	—	—	—	—
Kansas	YES	Part of existing LEA	YES	YES	¹⁴ NO	—	—
Kentucky	NO	—	—	—	—	—	—
Louisiana	YES	Some of both	YES	YES	¹⁵ NO	²³ Other	YES
Maine	YES	Separate entity	YES	—	—	Like tradtnl LEA	YES
Maryland	NO	—	—	—	—	—	—
Massachusetts	YES	Some of both	YES	YES	YES	²⁴ Other	³⁰ NO
Michigan	YES	Separate entity	YES	—	—	Like tradtnl LEA	YES
Minnesota	YES	Separate entity	YES	—	—	Like tradtnl LEA	YES
Mississippi	YES	Part of existing LEA	YES	YES	YES	—	—
Missouri	YES	Part of existing LEA	YES	⁹ Some of both	¹⁶ NO	—	—
Montana	NO	—	—	—	—	—	—
Nebraska	NO	—	—	—	—	—	—
Nevada	YES	Part of existing LEA	YES	¹⁰ NO-reported sep	YES	—	—
New Hampshire	NO	—	—	—	—	—	—
New Jersey	YES	Separate entity	YES	—	—	Like tradtnl LEA	³¹ NO
New Mexico	YES	Part of existing LEA	YES	NO-reported sep	¹⁷ NO	—	—
New York	YES	Some of both	YES	YES	¹⁸ NO	Like tradtnl LEA	YES
North Carolina	—	—	—	—	—	—	—
North Dakota	—	—	—	—	—	—	—

FY 2000 Data Plan Responses

State	4a Does your state have charter schools?	4.b Are your state's charter schools part of an existing LEA, a separate entity, or some of both types?	4.c Are charter schools included in your NPEFS reporting?	4.d For charter schools that are considered part of an LEA, are their finance data included in LEA finance data?	4.e For charter schools that are considered part of an LEA, can you report their finance data separately?	4.f For charter schools that are considered separate from an LEA, how are their data collected?	4.g For charter schools that are considered separate from an LEA do these schools use your state's accounting and reporting system?
Ohio	—	—	—	—	—	—	—
Oklahoma	NO	—	—	—	—	—	—
Oregon	YES	Separate entity	YES	—	—	Like tradtnl LEA	YES
Pennsylvania	YES	Separate entity	YES	NO-reported sep	—	Like tradtnl LEA	YES
Rhode Island	YES	Part of existing LEA	YES	YES	YES	—	—
South Carolina	YES	Part of existing LEA	YES	YES	YES	—	—
South Dakota	NO	—	—	—	—	—	—
Tennessee	—	—	—	—	—	—	—
Texas	YES	Separate entity	YES	—	—	Like tradtnl LEA	YES
Utah	YES	Separate entity	YES	—	—	Like tradtnl LEA	YES
Vermont	NO	—	—	—	—	—	—
Virginia	NO	—	—	—	—	—	—
Washington	NO	—	—	—	—	—	—
West Virginia	NO	—	—	—	—	—	—
Wisconsin	YES	Some of both	YES	YES	NO	²⁵ Other	³² NO
Wyoming	—	—	—	—	—	—	—
Outlying Areas							
American Samoa	NO	—	—	—	—	—	—
Guam	—	—	—	—	—	—	—
Commonwealth of the Marianz	NO	—	—	—	—	—	—
Puerto Rico	YES	Part of existing LEA	YES	YES	YES	—	—
Virgin Islands	—	—	—	—	—	—	—

FY 2000 Data Plan Responses

State	5 When does your state plan on adopting the GASB-34 changes for your data collections and reporting?	6a Are you able to report Instructional Staff Training by object?	6b Are you able to report Educational Media Services by object?	6c Are you able to report Instruction salary and benefits by program?
Alabama	Some now, rest in 3 ys	YES	YES	YES
Alaska	Some now, rest in 3 ys	NO	NO	NO
Arizona	—	NO	NO	NO
Arkansas	Some now, rest in 3 ys	YES	YES	YES
California	Some now, rest in 3 ys	YES	YES	YES
Colorado	Some now, rest in 3 ys	YES	YES	YES
Connecticut		NO	NO	NO
Delaware	SEA & all LEAs-2001	NO	NO	YES
District of Columbia	2002	YES	YES	YES
Florida	SEA & all LEAs-2002	YES	YES	YES
Georgia	Some now, rest in 3 ys	YES	YES	YES
Hawaii	SEA & all LEAs-2002	YES	YES	NO
Idaho	Some now, rest in 3 ys	NO	YES	NO
Illinois	Some now, otrs no plans	NO	YES	NO
Indiana	Some now, otrs no plans	NO	NO	NO
Iowa	No plans at present	NO	NO	NO
Kansas	SEA & all LEAs-2004	NO	NO	YES
Kentucky	Some now, rest in 3 ys	NO	NO	NO
Louisiana	Some now, rest in 3 ys	YES	YES	YES
Maine	Some now, otrs no plans	NO	NO	NO
Maryland	Some now, rest in 3 ys	YES	NO	NO
Massachusetts		NO	NO	NO
Michigan	Some now, rest in 3 ys	NO	NO	NO
Minnesota	SEA & all LEAs-2001	YES	YES	YES
Mississippi	Some now, rest in 3 ys	NO	YES	YES
Missouri	Some now, otrs no plans	YES	YES	NO
Montana	Some now, rest in 3 ys	YES	YES	YES
Nebraska	SEA & all LEAs	NO	NO	NO
Nevada	SEA & all LEAs-2002	YES	YES	YES
New Hampshire	Some now, rest in 3 ys	YES	YES	YES
New Jersey	SEA & all LEAs-2002	YES	YES	YES
New Mexico	Some now, rest in 3 ys	NO	NO	NO
New York	Some now, rest in 3 ys	YES	YES	YES
North Carolina	—	—	—	—
North Dakota	—	—	—	—
Ohio	—	—	—	—
Oklahoma	Some now, otrs no plans	YES	YES	YES
Oregon	Some now, rest in 3 ys	YES	YES	NO
Pennsylvania	Some now, rest in 3 ys	NO	NO	YES
Rhode Island	Some now, otrs no plans	YES	YES	YES
South Carolina	2002	YES	YES	NO
South Dakota	Some now, rest in 3 ys	YES	YES	NO
Tennessee		NO	NO	NO
Texas	SEA & all LEAs-2002	YES	YES	YES
Utah	Some now, rest in 3 ys	YES	YES	YES
Vermont	Some now, otrs no plans	NO	NO	NO
Virginia	Some now, rest in 3 ys	YES	YES	YES
Washington	Some now, otrs no plans	YES	YES	YES
West Virginia	SEA & all LEAs-2004	YES	YES	YES
Wisconsin	Some now, rest in 3 ys	NO	YES	NO
Wyoming		NO	NO	NO
Outlying Areas				
American Samoa	SEA & all LEAs-2003	NO	YES	YES
Guam	—	—	—	—
Commonwealth of the Marianas	No plans at present	NO	NO	NO
Puerto Rico	SEA & all LEAs-2002	YES	NO	NO
Virgin Islands		NO	NO	NO

— Data missing.

¹ Expenditures at building level are for instruction and school adm only. No revenues are reported at the building level.

² State collects School Accountability Reports that include revenue and expenditure per student data for each school. State Legislature (not SEA) has engaged Fox River Learning (In\$ite) to provide site-level expenditure data. The data does not coincide with the Accountability Report data.

³ IN\$ITE financial model is used to collect school level expenditures. The model excludes all revenue data and data for special school districts. Expenditure data collected at object level detail and includes capital projects costs. Allocation of districts costs to schools are non-standard. Allocation methods differ from district ot district. Pupil counts for PPE includes K-12 ADM and head counts for Pre-K in regular school districts.

⁴ This is a link to our accounting system manual: <http://www.tea.state.tx.us/school.finance/audit/resguide8/index.html>. This is a link to the PEIMS instructions for districts for reporting data to the SEA: <http://www.tea.state.tx.us/peims/>. School level financial data is run through an allocation process by the SEA upon submission. LEAs can indicate which expenditures they want to be allocated across schools or programs.

⁵ The Collection reflects the same level of detail for LEAs with the exception of student activity funds. For student activity funds, revenues and expenditures are reported in total (no detail) on a cash basis.

⁶ They operate under separate appropriation with direct funding.

⁷ The pupil data is reported separately. The expenditure data is reported separate and also combined with the LEA data.

⁸ We include funds that pass through us to them (e.g., Title I funds only).

⁹ Each charter school submits the financial data. The state then aggregates the charter financial data to the LEA for certain purposes. The ADA data from the LEA includes identifiable charter data.

¹⁰ Revenues and expenditures are reported by each charter school. ADA and per pupil expenditure are combined with the LEA.

¹¹ Alaska does not require school level financial data reporting, although some LEAs may track at a school level.

¹² Charter data are not distinguishable from other LEA data at the state level. Charter data are probably distinguishable at the LEA level.

¹³ They have their own accounting system.

¹⁴ Only a total for the district is collected, not for the charter school itself.

¹⁵ We do not collect school level data.

¹⁶ Each charter school submits financial data independent from the LEA as the LEA has no ability to report the charter data. The state can aggregate the data as needed.

¹⁷ Charter schools submit their own data directly to the State Department of Education.

¹⁸ Next year LEAs will break out data for charter schools within the LEA. LEA s do not currently break out the data.

¹⁹ We do not have any in this category.

²⁰ No clear knowledge of how these data are collected.

²¹ The data is not collected.

²² Not applicable, all charter schools are considered part of the LEA.

²³ The data is collected using a separate Microsoft Excel® spreadsheet not through the mainframe.

²⁴ The LEAs report their tuition payments Tuition to Charter Schools (9120) and the NPEFS translation file has been coded as (7000).

²⁵ There is no statutory requirement for these entities to report expenditure data to the State. Only the membership is reported.

²⁶ We do not have any in this category.

²⁷ Charters that are separate and independent entities from any LEA report through their approving LEA. We believe some use our state financial accounting and reporting system, and others do not.

²⁸ They are independent entities and have their own financial accounting and reporting system.

²⁹ Charter schools may elect to have an independent financial accounting and reporting system.

³⁰ The Massachusetts Department of Education does not require charter schools to file an End of Year Pupil & Financial Report.

³¹ The Chart of Accounts (COA) used by the charter schools is much more limited than the one used by the LEAs. The charter school COA has 109 line items.

³² See footnote 25.

Source: U.S. Department of Education, National Cetner for Education Statistics, Common Core of Data, "National Public Education Financial Survey," FY2000, Data Plan.

Appendix H. Sample Tables

Table 1.—Revenues for public elementary and secondary schools, by source and state: School year 1999–2000

[In thousands of dollars]					
State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States	\$372,943,802 ¹	\$160,046,609 ¹	\$1,185,974	\$184,613,352	\$27,097,866
Alabama	4,832,135	1,364,160	25,640	3,003,809	438,526
Alaska	1,359,764	348,638	0	801,151	209,975
Arizona	5,503,297 ²	2,370,700 ²	143,013	2,397,670	591,915
Arkansas	2,730,722	840,684	4,396	1,644,700	240,942
California	45,078,305	13,981,088	0	27,162,573	3,934,645
Colorado	5,094,275	2,720,064	19,685	2,083,173	271,353
Connecticut	6,065,450 ¹	3,375,999 ¹	0	2,437,888	251,564
Delaware	1,072,494	288,688	0	703,331	80,475
District of Columbia	875,619	696,598	0	0	179,021
Florida	16,946,014	7,135,449	0	8,381,170	1,429,395
Georgia	11,076,955	5,041,726	0	5,302,674	732,555
Hawaii	1,404,897	30,596	0	1,247,257	127,044
Idaho	1,472,070	458,734	0	899,725	113,611
Illinois	16,590,948	10,199,946	0	5,114,557	1,276,444
Indiana	8,427,757	3,522,147	54,061	4,407,729	443,820
Iowa	3,714,861	1,602,372	7,724	1,879,143	225,622
Kansas	3,408,634	992,324	75,920	2,127,046	213,344
Kentucky	4,330,619	1,268,991	0	2,628,338	433,290
Louisiana	4,907,736 ¹	1,917,640 ¹	0	2,427,118	562,977
Maine	1,811,965	859,844	0	807,656	144,465
Maryland	7,242,344	4,011,935	0	2,821,796	408,613
Massachusetts	9,260,130	4,722,857	0	4,048,287	488,986
Michigan	15,385,152	4,384,417	13,641	9,935,347	1,051,747
Minnesota	7,188,407	2,331,909	198,893	4,311,209	346,396
Mississippi	2,778,506	835,345	316	1,561,897	380,949
Missouri	6,665,304	3,682,722	35,252	2,507,804	439,526
Montana	1,101,615	375,820	99,590	491,890	134,315
Nebraska	2,216,656	1,233,634	18,552	812,386	152,084
Nevada	2,262,002	1,489,406	0	658,889	113,706
New Hampshire	1,559,653	621,271	0	869,992	68,391
New Jersey	14,891,245	8,184,993	135	6,124,074	582,043
New Mexico	2,240,777	322,968	0	1,602,483	315,325
New York	32,403,066	15,884,428	133,943	14,503,218	1,881,476
North Carolina	8,797,269	2,222,251	0	5,949,172	625,846
North Dakota	749,936	343,327	8,386	301,279	96,945
Ohio	15,231,086	7,836,107	33,167	6,473,138	888,673
Oklahoma	3,705,393	1,101,782	70,707	2,164,236	368,669
Oregon	4,333,956	1,493,141	74,003	2,473,350	293,463
Pennsylvania	16,224,853	9,024,171	20,357	6,136,158	1,044,167
Rhode Island	1,448,205	766,575	0	597,832	83,799
South Carolina	4,917,485	1,909,491	0	2,595,941	412,054
South Dakota	865,041	446,809	11,603	298,364	108,264
Tennessee	5,378,527	2,429,506	0	2,463,997	485,024
Texas	28,657,019	13,454,868	77,970	12,654,437	2,469,744
Utah	2,579,092	859,522	0	1,527,108	192,462
Vermont	966,128	189,714	0	711,262	65,152
Virginia	8,749,757	4,531,858	0	3,723,104	494,794
Washington	7,573,768 ²	2,210,766 ²	37	4,812,763	550,202
West Virginia	2,294,744	659,461	2,498	1,415,246	217,540
Wisconsin	7,785,586	3,213,504	0	4,201,630	370,452
Wyoming	786,582	255,664	56,486	408,356	66,077
Outlying areas					
American Samoa	58,640	3,206	78	10,920	44,436
Guam	—	—	—	—	—
Northern Marianas	53,895	375	0	36,280	17,239
Puerto Rico	2,222,824	400	0	1,595,389	627,035
Virgin Islands	150,060	122,493	0	0	27,567

Data revised August 2003.

— Data not available.

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

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

NOTE: Detail may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," 1999-2000.

Table 2.—Percentage distribution of revenue for public elementary and secondary schools, by source and state:
School year 1999–2000

State	Within-state percentage distribution			
	Local	Intermediate	State	Federal
United States ¹	42.9	0.3	49.5	7.3
Alabama	28.2	0.5	62.2	9.1
Alaska	25.6	0.0	58.9	15.4
Arizona ¹	43.1	2.6	43.6	10.8
Arkansas	30.8	0.2	60.2	8.8
California	31.0	0.0	60.3	8.7
Colorado	53.4	0.4	40.9	5.3
Connecticut ¹	55.7	0.0	40.2	4.1
Delaware	26.9	0.0	65.6	7.5
District of Columbia	79.6	0.0	0.0	20.4
Florida	42.1	0.0	49.5	8.4
Georgia	45.5	0.0	47.9	6.6
Hawaii	2.2	0.0	88.8	9.0
Idaho	31.2	0.0	61.1	7.7
Illinois	61.5	0.0	30.8	7.7
Indiana	41.8	0.6	52.3	5.3
Iowa	43.1	0.2	50.6	6.1
Kansas	29.1	2.2	62.4	6.3
Kentucky	29.3	0.0	60.7	10.0
Louisiana ¹	39.1	0.0	49.5	11.5
Maine	47.5	0.0	44.6	8.0
Maryland	55.4	0.0	39.0	5.6
Massachusetts	51.0	0.0	43.7	5.3
Michigan	28.5	0.1	64.6	6.8
Minnesota	32.4	2.8	60.0	4.8
Mississippi	30.1	0.0	56.2	13.7
Missouri	55.3	0.5	37.6	6.6
Montana	34.1	9.0	44.7	12.2
Nebraska	55.7	0.8	36.6	6.9
Nevada	65.8	0.0	29.1	5.0
New Hampshire	39.8	0.0	55.8	4.4
New Jersey	55.0	0.0	41.1	3.9
New Mexico	14.4	0.0	71.5	14.1
New York	49.0	0.4	44.8	5.8
North Carolina	25.3	0.0	67.6	7.1
North Dakota	45.8	1.1	40.2	12.9
Ohio	51.4	0.2	42.5	5.8
Oklahoma	29.7	1.9	58.4	9.9
Oregon	34.5	1.7	57.1	6.8
Pennsylvania	55.6	0.1	37.8	6.4
Rhode Island	52.9	0.0	41.3	5.8
South Carolina	38.8	0.0	52.8	8.4
South Dakota	51.7	1.3	34.5	12.5
Tennessee	45.2	0.0	45.8	9.0
Texas	47.0	0.3	44.2	8.6
Utah	33.3	0.0	59.2	7.5
Vermont	19.6	0.0	73.6	6.7
Virginia	51.8	0.0	42.6	5.7
Washington ¹	29.2	0.0	63.5	7.3
West Virginia	28.7	0.1	61.7	9.5
Wisconsin	41.3	0.0	54.0	4.8
Wyoming	32.5	7.2	51.9	8.4
Outlying areas				
American Samoa	5.5	0.1	18.6	75.8
Guam	—	—	—	—
Northern Marianas	0.7	0.0	67.3	32.0
Puerto Rico	0.0	0.0	71.8	28.2
Virgin Islands	81.6	0.0	0.0	18.4

Data revised August 2003.

-- Data not available.

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

NOTE: Detail may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," 1999-2000.

Table 3.—Current expenditures for public elementary and secondary schools, by function and state: School year 1999–2000

[In thousands of dollars]				
State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	\$323,888,508 ¹	\$199,968,138 ¹	\$110,153,391 ²	\$13,766,979 ¹
Alabama	4,176,082	2,577,581	1,319,454	279,047
Alaska	1,183,499	662,932 ²	480,989 ²	39,577
Arizona	4,288,739 ²	2,605,219	1,477,507 ²	206,014
Arkansas	2,380,331	1,447,716	798,529	134,085
California	38,129,479	23,832,969	12,815,848	1,480,662
Colorado	4,401,010	2,550,133	1,691,847	159,030
Connecticut	5,402,836 ¹	3,426,238	1,719,095	257,504 ¹
Delaware	937,630	576,886	316,901	43,843
District of Columbia	780,192	324,325	434,354	21,513
Florida	13,885,988	8,076,047	5,121,344	688,597
Georgia	9,158,624	5,713,274	2,948,563	496,787
Hawaii	1,213,695	765,134	373,037	75,524
Idaho	1,302,817	804,086	442,073	56,658
Illinois	14,462,773	8,686,846	5,280,916	495,011
Indiana	7,110,930	4,433,163	2,388,519	289,249
Iowa	3,264,336	1,921,516	1,098,019	244,801
Kansas	2,971,814	1,703,818	1,122,727	145,268
Kentucky	3,837,794	2,343,704	1,280,466	213,624
Louisiana	4,391,189 ¹	2,645,628	1,408,763	336,797 ¹
Maine	1,604,438	1,072,763	469,366	62,309
Maryland	6,545,135	4,028,454	2,190,247	326,435
Massachusetts	8,564,039	5,700,310	2,558,087	305,641
Michigan	13,994,294	8,137,640	5,454,043	402,611
Minnesota	6,140,442	3,861,367	2,023,544	255,531
Mississippi	2,510,376	1,532,550	814,941	162,885
Missouri	5,655,531	3,484,116	1,932,389	239,026
Montana	994,770	620,684	334,121	39,966
Nebraska	1,926,500	1,209,991 ²	569,901	146,607 ²
Nevada	1,875,467	1,119,108	698,300	58,058
New Hampshire	1,418,503	929,165	443,067	46,272
New Jersey	13,327,645	7,848,553	5,066,132	412,961
New Mexico	1,890,274	1,066,564	731,346	92,365
New York	28,433,240	19,368,224	8,299,373	765,643
North Carolina	7,713,293	4,893,381	2,387,992	431,920
North Dakota	638,946	382,289	203,506	53,151
Ohio	12,974,575	7,633,412	4,871,562	469,601
Oklahoma	3,382,581	1,956,646	1,202,906	223,030
Oregon	3,896,287	2,313,122	1,446,181	136,984
Pennsylvania	14,120,112	8,857,974	4,732,578	529,561
Rhode Island	1,393,143	916,608	437,400	39,135
South Carolina	4,087,355	2,450,038	1,404,865	232,452
South Dakota	737,998	444,596	253,953	39,449
Tennessee	4,931,734	3,216,104	1,468,494	247,136
Texas	25,098,703	15,278,648	8,555,496	1,264,559
Utah	2,102,655	1,372,663	603,245	126,746
Vermont	870,198	562,372	283,750	24,075
Virginia	7,757,598	4,825,091	2,639,236	293,271
Washington	6,399,885 ²	3,816,969 ²	2,269,270	313,646
West Virginia	2,086,937	1,288,004	675,680	123,254
Wisconsin	6,852,178	4,265,597	2,370,682	215,899
Wyoming	683,918	417,920	242,788	23,210
Outlying areas				
American Samoa	42,395	16,164	17,380	8,851
Guam	—	—	—	—
Northern Marianas	49,832	40,226	6,488	3,118
Puerto Rico	2,086,414	1,453,889	397,265	235,261
Virgin Islands	135,174	84,107	44,682	6,384

Data revised August 2003.

— Data not available.

¹ Value contains imputation for missing data. Imputed value is less than 2 percent of total current expenditures in any one state.² Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Dept. of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," 1999-2000.

Table 4.—Percentage distribution of current expenditures for public elementary and secondary schools, by function and state:
School year 1999–2000

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States ¹	61.7	34.0	4.3
Alabama	61.7	31.6	6.7
Alaska ¹	56.0	40.6	3.3
Arizona ¹	60.7	34.5	4.8
Arkansas	60.8	33.5	5.6
California	62.5	33.6	3.9
Colorado	57.9	38.4	3.6
Connecticut ¹	63.4	31.8	4.8
Delaware	61.5	33.8	4.7
District of Columbia	41.6	55.7	2.8
Florida	58.2	36.9	5.0
Georgia	62.4	32.2	5.4
Hawaii	63.0	30.7	6.2
Idaho	61.7	33.9	4.3
Illinois	60.1	36.5	3.4
Indiana	62.3	33.6	4.1
Iowa	58.9	33.6	7.5
Kansas	57.3	37.8	4.9
Kentucky	61.1	33.4	5.6
Louisiana ¹	60.2	32.1	7.7
Maine	66.9	29.3	3.9
Maryland	61.5	33.5	5.0
Massachusetts	66.6	29.9	3.6
Michigan	58.1	39.0	2.9
Minnesota	62.9	33.0	4.2
Mississippi	61.0	32.5	6.5
Missouri	61.6	34.2	4.2
Montana	62.4	33.6	4.0
Nebraska ¹	62.8	29.6	7.6
Nevada	59.7	37.2	3.1
New Hampshire	65.5	31.2	3.3
New Jersey	58.9	38.0	3.1
New Mexico	56.4	38.7	4.9
New York	68.1	29.2	2.7
North Carolina	63.4	31.0	5.6
North Dakota	59.8	31.9	8.3
Ohio	58.8	37.5	3.6
Oklahoma	57.8	35.6	6.6
Oregon	59.4	37.1	3.5
Pennsylvania	62.7	33.5	3.8
Rhode Island	65.8	31.4	2.8
South Carolina	59.9	34.4	5.7
South Dakota	60.2	34.4	5.3
Tennessee	65.2	29.8	5.0
Texas	60.9	34.1	5.0
Utah	65.3	28.7	6.0
Vermont	64.6	32.6	2.8
Virginia	62.2	34.0	3.8
Washington ¹	59.6	35.5	4.9
West Virginia	61.7	32.4	5.9
Wisconsin	62.3	34.6	3.2
Wyoming	61.1	35.5	3.4
Outlying areas			
American Samoa	38.1	41.0	20.9
Guam	—	—	—
Northern Marianas	80.7	13.0	6.3
Puerto Rico	69.7	19.0	11.3
Virgin Islands	62.2	33.1	4.7

Data revised August 2003.

— Data not available.

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

NOTE: Detail may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," 1999–2000.