

**Documentation for the Common Core of Data National
Public Education Financial Survey:
Fiscal Year 1987
School Year 1986-87 (Revised)**

Table of Contents

- I. Introduction to Documentation for the Common Core of Data National Public Education Financial Survey: Fiscal Year 1987, School Year 1986-87 (Revised)
- II. User's Guide
 - A. Methodology
 - B. State Codes and Abbreviations Used in the Data File
 - C. Sample Data Tables

Appendices

Appendix A – Record Layout and Data Element Descriptions

Appendix B – Glossary

Appendix C – National Public Education Financial Survey Form

US Department of Education
Office of Educational Research and Improvement
NATIONAL CENTER FOR EDUCATION STATISTICS
1990 K Street, NW
Washington, DC 20006

**I. Introduction to the Common Core of Data National Public Education Financial Survey:
Fiscal Year 1987, School Year 1986-97 (Revised)**

This documentation contains a brief description of the survey collection, along with information required to understand and access the data files. The revised data on the files are based on information from state education agencies (SEAs) for fiscal year 1987 (school year 1986-87.) There is a record for each state, the District of Columbia and five outlying areas (American Samoa, Guam, Northern Marianas, Puerto Rico and Virgin Islands). The data were collected through the "National Public Education Financial Survey" (NPEFS) of the Common Core of Data (CCD) series. These data are presented by state and contain revenue data by source and expenditure data by function and object. Average daily attendance is also provided. Total student membership from the 1986-87 Common Core of Data State Nonfiscal Survey has also been added.

This file presents revised documentation for the Fiscal Year 1987 National Public Education Finance Survey. The revised documentation file replaces the original Fiscal Year 1987 documentation file.

II. User's Guide

There is one data file containing 56 records, each record containing 50 fields. There are four record identification fields and 46 data fields. The ASCII file has a record length of 583 characters and an overall size of 33 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 section B of the User's Guide, and a survey form with data variable names in appendix C.

A. Methodology

The data are based on information reported by 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 missing and 0 responses when review indicated a correction was

needed.

When data were received from the state education agency (SEA), 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.

Only those data items on the survey form with variable names in the data entry box are included on the data files. Data for the items with “**” in the data entry do not exist.

Revenue for Virginia were imputed by NCES based on previous revenue data reported by Virginia. The exact imputation method is not known. The imputed revenue data for Virginia, and reported data for all other states and outlying areas are in variables R_01R, R_03R, R_04R and T_01R.

Variations in File Over Time

Beginning with the FY 1989 collection, the CCD State Fiscal survey underwent a major revision. The crosswalk (below) indicates the changes in the variable names. The expenditures in the pre-FY 1989 files may contain some expenditures by state education agencies that are excluded from the NPEFS (post-FY 1988) survey.

Item	FY 1987 & FY 1988	FY 1989 to FY 2000 and beyond
Local Revenues	R_01R	STR1
Intermediate Revenues	R_02	R2
State Revenues	R_03R	R3
Federal Revenues	R_04R	STR4
Total Revenues	T_01R	TR
Instruction Expenditures	T_02	STE1
Support Services Expenditures	T_03	STE2T
Noninstruction Expenditures	T_04	STE3
Total Current Expenditures	T_07	TE5
Net Current Expenditures	T_15	NCE13
Average Daily Attendance	T_16	ADA

B. 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

STATE NAME	FIPS¹	STABR²
TEXAS	48	TX
UTAH	49	UT
VERMONT	50	VT
VIRGINIA	51	VA
WASHINGTON	53	WA
WEST VIRGINIA	54	WV
WISCONSIN	55	WI
WYOMING	56	WY
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.

C. Sample Data Tables

Table 1.—Revenues for public elementary and secondary schools, by source and state: Fiscal year 1987, School year 1986-87

[In thousands of dollars]

State	Total	Revenues, by source			
		Local	Intermediate	State	Federal
United States*	\$158,523,693	\$68,882,409	\$664,834	\$78,830,437	\$10,146,013
Alabama	2,070,639	443,351	12,923	1,372,963	241,402
Alaska	731,150	180,274	---	465,599	85,277
Arizona	2,106,564	801,529	98,605	1,017,425	189,004
Arkansas	1,111,619	372,617	2,072	608,757	128,173
California	17,219,479	4,025,733	13,914	11,961,834	1,217,998
Colorado	2,395,723	1,341,012	1,966	935,154	117,590
Connecticut	2,606,381	1,448,136	---	1,043,373	114,873
Delaware	429,392	99,103	---	297,291	32,998
District of Columbia	439,795	388,641	2,969	2,725	45,460
Florida	6,610,567	2,553,651	---	3,581,688	475,228
Georgia	3,511,288	1,232,134	---	2,016,071	263,083
Hawaii	592,815	528	---	522,096	70,191
Idaho	544,525	154,036	---	342,286	48,203
Illinois	6,025,415	3,405,775	---	2,358,188	261,452
Indiana	3,563,524	1,310,058	6,736	2,070,469	176,260
Iowa	1,815,315	930,654	---	790,088	94,574
Kansas	1,681,665	780,709	107,528	712,445	80,984
Kentucky	1,656,267	394,960	---	1,069,039	192,268
Louisiana	2,416,437	807,597	---	1,331,213	277,627
Maine	779,817	338,633	---	391,503	49,681
Maryland	3,171,051	1,765,253	---	1,241,550	164,249
Massachusetts	4,103,291	2,050,838	---	1,850,688	201,765
Michigan	7,242,874	4,285,532	6,025	2,525,785	425,532
Minnesota	3,101,661	1,191,484	12,679	1,765,775	131,723
Mississippi	1,076,279	261,359	481	701,829	112,610
Missouri	2,749,630	1,358,319	86,128	1,132,198	172,986
Montana	632,958	215,445	60,881	302,825	53,807
Nebraska	1,005,585	705,985	11,236	226,670	61,695
Nevada	595,821	333,817	---	235,572	26,432
New Hampshire	647,069	587,165	---	38,076	21,828
New Jersey	6,592,990	3,464,594	---	2,837,625	290,771
New Mexico	1,008,277	127,823	---	757,266	123,188
New York	15,757,034	8,306,241	---	6,688,733	762,061
North Carolina	3,473,998	904,870	---	2,294,416	274,713
North Dakota	421,752	159,614	8,360	214,063	39,714
Ohio	6,296,386	2,821,884	721	3,124,823	348,957
Oklahoma	1,706,201	426,949	48,333	1,134,945	95,973
Oregon	1,863,501	1,181,509	36,764	522,195	123,033
Pennsylvania	8,259,284	3,989,642	25,984	3,825,204	418,455
Rhode Island	630,222	333,677	---	268,310	28,235
South Carolina	1,986,765	674,815	23,189	1,112,846	175,915
South Dakota	417,550	248,317	6,483	113,409	49,341
Tennessee	2,063,971	916,820	---	918,665	228,487
Texas	11,900,931	5,419,035	32,300	5,603,133	846,464
Utah	1,153,356	456,252	---	627,118	69,986
Vermont	388,013	234,990	---	133,284	19,738
Virginia*	3,678,334	2,210,985	---	1,217,525	249,825
Washington	3,118,233	659,861	3,895	2,258,430	196,047
West Virginia	1,259,867	302,273	162	864,138	93,293
Wisconsin	3,303,237	2,006,201	1,463	1,141,259	154,314
Wyoming	609,195	271,731	53,036	261,877	22,551

Outlying Areas					
American Samoa	20,479	6,956	---	0	13,523
Guam	92,078	81,369	---	0	10,709
Northern Marianas	14,908	0	---	9,728	5,180
Puerto Rico	936,115	655,178	---	0	280,937
Virgin Islands	100,194	81,824	---	0	18,370

---Data are not available.

* Data imputed by NCES based on previous data.

NOTE: Detail may not add to totals 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 (CCD), "National Public Education Financial Survey", Fiscal Year 1987, School Year 1986-87.

Table 2.--Percentage distribution of revenues for public elementary and secondary schools, by source and state: Fiscal year 1987, School year 1986-87

State	Total	Within-state percentage distribution			
		Local	Intermediate	State	Federal
United States *	100.0	43.5	0.4	49.7	6.4
Alabama	100.0	21.4	0.6	66.3	11.7
Alaska	100.0	24.7	---	63.7	11.7
Arizona	100.0	38.0	4.7	48.3	9.0
Arkansas	100.0	33.5	0.2	54.8	11.5
California	100.0	23.4	0.1	69.5	7.1
Colorado	100.0	56.0	0.1	39.0	4.9
Connecticut	100.0	55.6	---	40.0	4.4
Delaware	100.0	23.1	---	69.2	7.7
District of Columbia	100.0	88.4	0.7	0.6	10.3
Florida	100.0	38.6	---	54.2	7.2
Georgia	100.0	35.1	---	57.4	7.5
Hawaii	100.0	0.1	---	88.1	11.8
Idaho	100.0	28.3	---	62.9	8.9
Illinois	100.0	56.5	---	39.1	4.3
Indiana	100.0	36.8	0.2	58.1	4.9
Iowa	100.0	51.3	---	43.5	5.2
Kansas	100.0	46.4	6.4	42.4	4.8
Kentucky	100.0	23.8	---	64.5	11.6
Louisiana	100.0	33.4	---	55.1	11.5
Maine	100.0	43.4	---	50.2	6.4
Maryland	100.0	55.7	---	39.2	5.2
Massachusetts	100.0	50.0	---	45.1	4.9
Michigan	100.0	59.2	0.1	34.9	5.9
Minnesota	100.0	38.4	0.4	56.9	4.2
Mississippi	100.0	24.3	0.0	65.2	10.5
Missouri	100.0	49.4	3.1	41.2	6.3
Montana	100.0	34.0	9.6	47.8	8.5
Nebraska	100.0	70.2	1.1	22.5	6.1
Nevada	100.0	56.0	---	39.5	4.4
New Hampshire	100.0	90.7	---	5.9	3.4
New Jersey	100.0	52.5	---	43.0	4.4
New Mexico	100.0	12.7	---	75.1	12.2
New York	100.0	52.7	---	42.4	4.8
North Carolina	100.0	26.0	---	66.0	7.9
North Dakota	100.0	37.8	2.0	50.8	9.4
Ohio	100.0	44.8	0.0	49.6	5.5
Oklahoma	100.0	25.0	2.8	66.5	5.6
Oregon	100.0	63.4	2.0	28.0	6.6
Pennsylvania	100.0	48.3	0.3	46.3	5.1
Rhode Island	100.0	52.9	---	42.6	4.5
South Carolina	100.0	34.0	1.2	56.0	8.9
South Dakota	100.0	59.5	1.6	27.2	11.8
Tennessee	100.0	44.4	---	44.5	11.1
Texas	100.0	45.5	0.3	47.1	7.1
Utah	100.0	39.6	---	54.4	6.1
Vermont	100.0	60.6	---	34.4	5.1
Virginia*	100.0	60.1	---	33.1	6.8
Washington	100.0	21.2	0.1	72.4	6.3
West Virginia	100.0	24.0	0.0	68.6	7.4
Wisconsin	100.0	60.7	0.0	34.5	4.7
Wyoming	100.0	44.6	8.7	43.0	3.7

Outlying Areas					
American Samoa	100.0	34.0	---	0.0	66.0
Guam	100.0	88.4	---	0.0	11.6
Northern Marianas	100.0	0.0	---	65.3	34.7
Puerto Rico	100.0	70.0	---	0.0	30.0
Virgin Islands	100.0	81.7	---	0.0	18.3

---Data are not available.

* Data imputed by NCES based on previous data.

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

SOURCE: U.S. Department of Education, NCES, Common Core of Data, "National Public Education Financial Survey", Fiscal Year 1987, School Year 1986-87.

Table 3.--Current expenditures for public elementary and secondary schools, by function and state: Fiscal year 1987, School year 1986-87

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	146,364,922	\$89,436,863	\$51,808,026	\$5,120,033
Alabama	1,775,997	1,130,136	539,105	106,756
Alaska	769,015	508,151	241,689	19,174
Arizona	1,836,908	1,058,852	724,469	53,586
Arkansas	1,118,904	694,090	372,051	52,763
California	16,512,668	9,264,208	6,741,066	507,394
Colorado	2,129,964	1,271,614	812,991	45,359
Connecticut	2,414,708	1,551,106	820,742	42,859
Delaware	418,116	279,436	128,639	10,041
District of Columbia	441,135	282,403	134,272	24,460
Florida	5,650,083	3,234,977	2,223,946	191,160
Georgia	3,254,786	2,045,347	1,121,927	87,512
Hawaii	576,749	352,509	193,565	30,675
Idaho	513,011	313,385	176,247	23,378
Illinois	6,463,564	3,862,345	2,375,572	225,647
Indiana	3,106,616	1,952,446	1,084,723	69,447
Iowa	1,708,440	991,876	665,147	51,417
Kansas	1,486,814	863,987	571,344	51,483
Kentucky	1,583,158	1,158,089	348,481	76,588
Louisiana	2,260,393	1,292,319	804,938	163,136
Maine	760,446	522,807	214,883	22,755
Maryland	2,845,404	1,793,484	994,370	57,550
Massachusetts	3,744,131	2,448,329	1,196,833	98,968
Michigan	6,427,556	3,662,912	2,614,909	149,735
Minnesota	2,818,390	1,768,267	918,538	131,585
Mississippi	1,112,535	690,719	330,678	91,138
Missouri	2,515,846	1,541,808	909,931	64,107
Montana	583,861	366,171	190,282	27,408
Nebraska	948,149	603,861	318,088	26,200
Nevada	513,014	309,757	195,988	7,268
New Hampshire	589,850	383,427	198,375	8,048
New Jersey	6,099,473	3,871,290	2,043,734	184,448
New Mexico	865,789	498,202	323,560	44,027
New York	14,724,687	9,645,110	4,619,447	460,130
North Carolina	3,193,337	2,094,563	966,844	131,930
North Dakota	374,941	230,538	127,722	16,682
Ohio	6,114,426	3,542,404	2,372,349	199,673
Oklahoma	1,707,396	1,110,882	535,254	61,260
Oregon	1,747,125	992,077	692,747	62,300
Pennsylvania	7,176,886	4,377,194	2,575,903	223,789
Rhode Island	608,318	407,519	184,668	16,130
South Carolina	1,814,160	1,116,218	605,523	92,418
South Dakota	368,266	219,929	126,286	22,051
Tennessee	2,167,026	1,514,878	508,728	143,420
Texas	10,152,521	6,066,336	3,493,531	592,654
Utah	932,740	614,264	282,289	36,187
Vermont	378,264	240,677	130,665	6,922
Virginia	3,444,952	2,241,056	1,117,993	85,903
Washington	2,808,636	1,638,310	1,075,030	95,296
West Virginia	1,229,069	592,721	574,025	62,323
Wisconsin	3,086,878	1,928,688	1,102,026	56,164
Wyoming	489,825	295,188	185,911	8,726

Outlying Areas				
American Samoa	19,497	9,551	6,545	3,400
Guam	78,278	56,654	18,589	3,035
Northern Marianas	15,714	8,539	5,351	1,824
Puerto Rico	872,050	594,367	162,322	115,361
Virgin Islands	97,585	71,619	18,369	7,597

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, NCES, Common Core of Data, "National Public Education Financial Survey", Fiscal Year 1987, School Year 1986-87.

Table 4.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: Fiscal year 1987, School year 1986-87

State	Total	Within-state percentage distribution		
		Instruction	Support services	Noninstruction
United States	100.0	61.1	35.4	3.5
Alabama	100.0	63.6	30.4	6.0
Alaska	100.0	66.1	31.4	2.5
Arizona	100.0	57.6	39.4	2.9
Arkansas	100.0	62.0	33.3	4.7
California	100.0	56.1	40.8	3.1
Colorado	100.0	59.7	38.2	2.1
Connecticut	100.0	64.2	34.0	1.8
Delaware	100.0	66.8	30.8	2.4
District of Columbia	100.0	64.0	30.4	5.5
Florida	100.0	57.3	39.4	3.4
Georgia	100.0	62.8	34.5	2.7
Hawaii	100.0	61.1	33.6	5.3
Idaho	100.0	61.1	34.4	4.6
Illinois	100.0	59.8	36.8	3.5
Indiana	100.0	62.8	34.9	2.2
Iowa	100.0	58.1	38.9	3.0
Kansas	100.0	58.1	38.4	3.5
Kentucky	100.0	73.2	22.0	4.8
Louisiana	100.0	57.2	35.6	7.2
Maine	100.0	68.8	28.3	3.0
Maryland	100.0	63.0	34.9	2.0
Massachusetts	100.0	65.4	32.0	2.6
Michigan	100.0	57.0	40.7	2.3
Minnesota	100.0	62.7	32.6	4.7
Mississippi	100.0	62.1	29.7	8.2
Missouri	100.0	61.3	36.2	2.5
Montana	100.0	62.7	32.6	4.7
Nebraska	100.0	63.7	33.5	2.8
Nevada	100.0	60.4	38.2	1.4
New Hampshire	100.0	65.0	33.6	1.4
New Jersey	100.0	63.5	33.5	3.0
New Mexico	100.0	57.5	37.4	5.1
New York	100.0	65.5	31.4	3.1
North Carolina	100.0	65.6	30.3	4.1
North Dakota	100.0	61.5	34.1	4.4
Ohio	100.0	57.9	38.8	3.3
Oklahoma	100.0	65.1	31.3	3.6
Oregon	100.0	56.8	39.7	3.6
Pennsylvania	100.0	61.0	35.9	3.1
Rhode Island	100.0	67.0	30.4	2.7
South Carolina	100.0	61.5	33.4	5.1
South Dakota	100.0	59.7	34.3	6.0
Tennessee	100.0	69.9	23.5	6.6
Texas	100.0	59.8	34.4	5.8
Utah	100.0	65.9	30.3	3.9
Vermont	100.0	63.6	34.5	1.8
Virginia	100.0	65.1	32.5	2.5
Washington	100.0	58.3	38.3	3.4
West Virginia	100.0	48.2	46.7	5.1
Wisconsin	100.0	62.5	35.7	1.8
Wyoming	100.0	60.3	38.0	1.8

Outlying Areas				
American Samoa	100.0	49.0	33.6	17.4
Guam	100.0	72.4	23.7	3.9
Northern Marianas	100.0	54.3	34.0	11.6
Puerto Rico	100.0	68.2	18.6	13.2
Virgin Islands	100.0	73.4	18.8	7.8

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, NCES, Common Core of Data, "National Public Education Financial Survey", Fiscal Year 1987, School Year 1986-87.

Appendix A: Record Layout and Data Element Description

Fiscal Year 1987 (IMPUTED FILE)

(RECFM=V, LRECL=583, 56 PHYSICAL RECORDS)

The file contains imputed data for fiscal year 1987, sorted by state (FIPS)

<u>Variable</u>	<u>Type</u>	<u>Position</u>	<u>Length</u>	<u>Description</u>
SURVYEAR	N	001- 002	2	SURVEY YEAR (87)
FIPS	N	003- 004	2	FIPS STATE CODE (01-78)
STABR	AN	005- 006	2	POSTAL ABBREVIATION
NAME	AN	007- 031	25	FULL NAME OF STATE OR TERRITORY
R__01	N	032- 043	12	REVENUES FROM LOCAL SOURCES
R__02	N	044- 055	12	REVENUES FROM INTERMEDIATE SOURCES
R__03	N	056- 067	12	REVENUES FROM STATE SOURCES
R__04	N	068- 079	12	REVENUES FROM FEDERAL SOURCES
T__01	N	080- 091	12	TOTAL REV TO LEA FROM ALL SOURCES
E__01	N	092- 103	12	CUR-EXP-INSTRUCTION-BY LSD
E__02	N	104- 115	12	CUR EXP-INSTRUCTION-BY STATE/OTH AGY
T__02	N	116- 127	12	TOTAL CUR EXP-INSTRUCTION
E__03	N	128- 139	12	CUR EXP-SUPPORT SERVICES-LSD
E__04	N	140- 151	12	CUR EXP-SUPPORT SERVICES-STATE/OTH AGY
T__03	N	152- 163	12	TOTAL CUR EXP-SUPPORT SERVICES
E__05	N	164- 175	12	CUR EXP-NONINST-LSD
E__06	N	176- 187	12	CUR EXP-NONINST-STATE/OTH AGY
T__04	N	188- 199	12	TOTAL CUR EXP-NONINSTRUCTIONAL
T__05	N	200- 211	12	TOTAL CUR EXP-BY LSD
T__06	N	212- 223	12	TOTAL CUR EXP-BY STATE/OTH AGY
T__07	N	224- 235	12	TOTAL CURRENT EXPENDITURES
X__01	N	236- 247	12	EXCLUSIONS-TUITION/TRANS FEES-BY LSD
X__02	N	248- 259	12	EXCLUS-TUITION/TRANS FEES-ST/OTH AGY
T__08	N	260- 271	12	TOTAL EXCLUSIONS-TUITION/TRANS FEES
X__03	N	272- 283	12	EXCLUSIONS-CHAPTER 1-BY LSD
X__04	N	284- 295	12	EXCLUSIONS-CHAPTER 1-BY STATE/OTH AGY
T__09	N	296- 307	12	TOTAL EXCLUSIONS-CHAPTER 1
T__12	N	308- 319	12	TOTAL EXCLUSIONS-BY LSD
T__13	N	320- 331	12	TOTAL EXCLUSIONS-BY STATE/OTH AGY
T__14	N	332- 343	12	TOTAL EXCLUSIONS
C__01	N	344- 355	12	CUR EXP PL97-35-LSD
C__02	N	356- 367	12	CUR EXP PL97-35-STATE/OTH AGY
T__15	N	368- 379	12	TOTAL CUR EXP FOR PURPOSES OF PL97-35
T__16	N	380- 391	12	TOTAL ADA FOR FISCAL YEAR
F__01	N	392- 403	12	EMPLOYEE BENEFITS-LEA
F__03	N	404- 415	12	EMPLOYEE BENEFITS-OTH AGY
T__27	N	416- 427	12	TOTAL EMPLOYEE BENEFITS

<u>Variable</u>	<u>Type</u>	<u>Position</u>	<u>Length</u>	<u>Description</u>
F__02	N	428- 439	12	OTHER FIXED CHARGES-LEA
F__04	N	440- 451	12	OTHER FIXED CHARGES-STATE/OTH AGY
T__28	N	452- 463	12	TOTAL OTHER FIXED CHARGES
T__25	N	464- 475	12	TOTAL FIXED CHARGES-LEA
T__26	N	476- 487	12	TOTAL FIXED CHARGES-STATE/OTH AGY
T__29	N	488- 499	12	TOTAL FIXED CHARGES
X__05	N	500- 511	12	EXCLUSIONS-CHAPTER II-BY LSD
X__06	N	512- 523	12	EXCLUSIONS-CHAPTER II-BY STATE/OTH AGY
T__10	N	524- 535	12	TOTAL EXCLUSIONS-CHAPTER II
R__01R	N	536- 547	12	REVENUES FROM LOCAL SOURCES IMPUTED
R__03R	N	548- 559	12	REVENUES FROM STATE SOURCES IMPUTED
R__04R	N	560- 571	12	REVENUES FROM FEDERAL SOURCES IMPUTED
T__01R	N	572- 583	12	TOTAL REV TO LEA FROM ALL SOURCES IMPUTED

Appendix B: Glossary

This appendix defines the terms appearing in the CCD collection instruments and reporting instructions.

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 (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. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Current expenditures

Comprise the functional categories instruction (1000), support services (2000), and noninstructional 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. (Total current expenditures for public elementary and secondary education is variable name T_07.)

Debt service

A subfunction (5100) within the expenditure function "other uses" (5000). It includes only long-term debt service (obligations exceeding one year). This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Direct program support

Expenditures made by state education agencies for, or on behalf of, local education agencies. The majority of these expenditures are for teachers' 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 expenditures are embedded in total state expenditures by major function grouping, and in subtotal items (items: E_02, T_02, E_04, T_03, E_06, T_04, T_06, T_07, X_02, T_08, X_04, T_09, T_13, T_14, C_02, T_15, F_03, T_27, F_04, T_28, T_26, T_29, X_06, T_10).

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. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Employee benefits

One of six expenditure objects (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 name T_27.)

Enterprise operations

A subfunction (3200) of the function noninstructional services (3000). Enterprise operations are activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by local education agencies. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

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. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

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. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

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 name R_04.)

Fixed charges

Fixed charges include employee benefits, payments for liability and casualty insurance, rental expenditures, interest on short-term loans, and judgments against LEAs. (Variable names T_27, T_28 and T_29.)

Food services

A subfunction (3100) of the function noninstructional services (3000). Food services are activities that

provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Function

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

General administration

One of nine subfunctions (2300) within the expenditure function support services (2000). It includes expenditures for the board of education and administration of Local Education Agencies. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Instruction

Activity between teachers and students. Instruction expenditures includes salaries and benefits for teachers and instructional aides, supplies, and purchased services such as instruction via television. Tuition expenditures to other LEAs are also included here. (Variable name T_02.)

Instructional staff support services

One of nine subfunctions (2200) within the expenditure function support services (2000). It includes instructional staff training, educational media (library and audiovisual), and other instructional staff support services. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Intermediate sources of revenue

Are 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 R_02.)

LEA

Local education agency, also called school district, board of education, or local school district (LSD).

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 name R_01.)

Noninstruction

A grouping of expenditures for food services and enterprise operations. (Variable name T_04.)

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 subfunctions (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) maintenance, and security. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Purchased services

One of six expenditure objects. It is for professional and technical services, and the renting of equipment. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

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. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

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. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

School administration

One of nine subfunctions (2400) within the expenditure function support services (2000). It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

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.

Student 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.

Student support services

One of nine subfunctions (2100) within the expenditure function support services (2000). It includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Student transportation

One of nine subfunctions (2700) within the expenditure function support services (2000). It includes expenses for the supervision, vehicle operation, monitoring, and vehicle servicing and maintenance associated with student transportation services. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

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. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Support services

An expenditure function (2000) divided into nine subfunctions: student support services (2100), instructional staff support (2200), general administration support services (2300), school administration support services (2400), operations and maintenance (2600), student transportation support services (2700), and other support services (2500, 2800, 2900). (Variable name T_03.)

**Appendix C:
National Public Education Financial Survey Form**

U.S. DEPARTMENT OF EDUCATION WASHINGTON, D.C. 20208 National Center for Education Statistics COMMON CORE OF DATA PART VI-REVENUES AND CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION FISCAL YEAR 1987	FORM APPROVED O.M.B. No. 1850-0067 EXP. DATE: 12/31/88	
DUE DATE: MARCH 16, 1987		
NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NO.(Include area code, extension)

INSTRUCTIONS

1. This report is authorized by law (20 U.S.C. 1221e-1). While you are not required to complete Section I, you are required to complete Sections II, III, and IV under the Education Consolidation and Improvement Act of 1981, P.L. 97-35.

2. IMPORTANT NOTE: All of the account classifications used for this report are defined in the NCES publication, Financial Accounting for Local and State School Systems, June 1980.

3. Do not leave any cell blank. Missing or not applicable data are to be identified in the response.

M Use an "M" when the data are missing, where a value is expected by no value was measured.

N Use an "N" for "Not Applicable", where a value is neither expected nor measured.

0 Use a zero"(0)" only for those cases where a numerical value was measured and no quantity was found.

I. LOCAL EDUCATION AGENCY REVENUES, BY SOURCE	
SUMMARY OF REVENUE SOURCES	TOTAL (in whole dollars)
A. 1000 REVENUES FROM LOCAL SOURCES	R__01
B. 2000 REVENUES FROM INTERMEDIATE SOURCES	R__02
C. 3000 REVENUE FROM STATE SOURCES	R__03
D. 4000 REVENUES FROM FEDERAL SOURCES	R__04
E. TOTAL REVENUES TO LOCAL EDUCATION AGENCIES (Sum of lines A. through D.)	T__01

II. CURRENT EXPENDITURES FOR FREE PUBLIC ELEMENTARY AND SECONDARY EDUCATION MADE BY LOCAL EDUCATION AGENCIES AND FOR AND ON BEHALF OF LOCAL EDUCATION AGENCIES BY OTHER AGENCIES, BY FUNCTION

A. CURRENT EXPENDITURES BY FUNCTION	BY LOCAL SCHOOL DISTRICTS (in whole dollars)	BY STATE AND OTHER AGENCIES (in whole dollars)	TOTAL (in whole dollars)
1. 1000 INSTRUCTION (include fixed charges)	E__01	E__02	T__02
2. 2000 SUPPORT SERVICES (include fixed charges)	E__03	E__04	T__03
3. 3000 NONINSTRUCTION SERVICES (include fixed charges)	E__05	E__06	T__04
4. TOTAL CURRENT EXPENDITURES (Sum of lines A.1-A.3)	T__05	T__06	T__07
B. EXCLUSIONS: CURRENT EXPENDITURES FROM THE REVENUE SOURCES LISTED BELOW			
1. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS AND PATRONS	X__01	X__02	T__08
2. CHAPTER 1. EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (Public Law 97-35), i.e., BASIC GRANTS TO LEAS AND STATE AGENCY GRANT OF HANDICAPPED AND MIGRATORY CHILDREN	X__03	X__04	T__09
3. EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (Public Law 97-35)	X__05	X__06	T__10
4. TOTAL EXCLUSIONS (Sum of lines B.1-B.3)	T__12	T__13	T__14
C. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 97-35 (Line A.4 MINUS B.4)	C__01	C__02	T__15

NOTE: Make sure that the fixed charges reported in Part V. Special Exhibit, are distributed to each of the functions listed in Section A. above, and also included in Item A.4, total current expenditures.

III. TOTAL NUMBER OF DAYS ATTENDED BY STUDENTS DURING REGULAR SCHOOL YEAR AND SUMMER SCHOOL

NOTE: Include your definition of school year and school day in the Quality of Data submission.

ITEM	DAYS OF ATTENDANCE
A. NUMBER OF DAYS IN REGULAR SCHOOL YEAR	**
B. NUMBER OF DAYS IN FREE SUMMER SCHOOL	**
C. AGGREGATE NUMBER OF DAYS OF STUDENT ATTENDANCE DURING REGULAR SCHOOL YEAR	**
D. AGGREGATE NUMBER OF DAYS OF STUDENT ATTENDANCE DURING FREE SUMMER SCHOOL	**

IV. WORKSHEET FOR COMPUTING EXPENDITURES FOR NON INSTRUCTIONAL SERVICES

The attached worksheet is provided to aid in the computation of the expenditures to be reported as non instructional services expenditures. For purposes of this report, do not include current expenditures for community services provided by the LEAs. Expenditures for non instructional services shall include only those made for food services, student body activities, and other enterprise activities. (Net expenditures only, i.e., gross expenditures less gross receipts.)

A. **FOOD SERVICES** Two methods are approved for the computation of net food services expenditures. Use the method which best reflects net food services current expenditures for the KEAs in your state.

Method I. Total case expenditures made
from revenue receipts

(in whole dollars)

1. FEDERAL SOURCES	**
2. STATE SOURCES	**
3. LOCAL SOURCES (Not including gross receipts from the sale of lunches)	**
4. NET EXPENDITURES (Sum of lines 1,2, and 3)	**

Method II. Expenditures less revenue receipts

(in whole dollars)

1. GROSS EXPENDITURES	**
2. LUNCH SALES RECEIPTS	**
3. NET EXPENDITURES (Line 1 minus line 2)	**

B. **ENTERPRISE ACTIVITIES.** Report net expenditures from local tax sources only, i.e., gross expenditures less gross receipts.

ITEM	TOTAL <i>(in whole dollars)</i>
1. STUDENT BODY ACTIVITIES	**
2. OTHER ENTERPRISE ACTIVITIES	**
3. TOTAL NET EXPENDITURES FOR ENTERPRISE ACTIVITIES <i>(Sum of lines 1 and 2)</i>	**

C. **RECAPULATION.** Bring the amounts shown above to the categories listed below. Post the totals (line C.3 below), on Section II. line A.3, Non instructional services.

ITEM	By local agencies <i>(in whole dollars)</i>	By other agencies <i>(in whole dollars)</i>	TOTAL <i>(in whole dollars)</i>
1. NET FOOD SERVICE EXPENDITURES	**	**	**
2. NET ENTERPRISE ACTIVITY EXPENDITURES	**	**	**
3. TOTAL NONINSTRUCTIONAL SERVICES <i>(Sum of lines 1 and 2)</i>	**	**	**

V. SPECIAL EXHIBIT – FIXED CHARGES

Report employee benefits separately from other fixed charges and indicate the amounts expended by local education agencies and those expended for/on behalf of local agencies by other agencies.

1. Employee benefits include expenditures made on behalf of employees including employer contributions to retirement systems, FICA, health and life insurance premiums, workman’s compensation, sabbatical leave, etc.

2. Other fixed charges include payments for liability and casualty insurance premiums, rental, interest on short-term current loans, and judgments against local agencies.

EXPENDITURES FOR FIXED CHARGES	LOCAL EDUCATION AGENCIES <i>(in whole dollars)</i>	FOR/ON BEHALF OF LEAS BY OTHER AGENCIES <i>(in whole dollars)</i>	TOTALS <i>(in whole dollars)</i>
A. EMPLOYEE BENEFITS	F__01	F__03	T__27
B. OTHER FIXED CHARGES	F__02	F__04	T__28
C. TOTAL FIXED CHARGES	T__25	T__26	T__29
<i>NOTE: Fixed charges should be included in Part II. A, Current Expenditures By Function.</i>			