



U.S. Department of Education
Institute of Education Sciences
NCES 2004-336 R

**Documentation
for the NCES
Common Core of
Data, National
Public Education
Financial Survey
(NPEFS), School
Year 2001-02,
Fiscal Year (FY)
2002**

Revised File

October 2004



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Documentation for the NCES Common Core of Data, National Public Education Financial Survey (NPEFS), School Year 2001-02, Fiscal Year (FY) 2002

Revised File

October 2004

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I. Introduction to Documentation for the National Public Education Financial Survey: School Year 2001–2002, Fiscal Year 2002 (Revised File)

This documentation contains a brief description of the survey collection, along with information required to understand and access the data files. These data were collected by the National Center for Education Statistics (NCES), a branch of the Institute of Education Sciences in the U.S. Department of Education, and the Governments Division of the U.S. Census Bureau. NCES is authorized to collect these data by Congress through the National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(a)). The data on the files are based on information from state education agencies (SEAs) for fiscal year 2002 (school year 2001–2002). There is a record for each state, the District of Columbia and four of the outlying areas (American Samoa, Northern Marianas, Puerto Rico and Virgin Islands). Guam did not report any data. The data were collected through the “National Public Education Financial Survey” (NPEFS) of the Common Core of Data (CCD) series. These data are presented by state and contain revenue data by source and expenditure data by function and object. Average daily attendance is also provided. Total student membership from the 2001–2002 Common Core of Data State Nonfiscal Survey has also been added. Information from the fiscal year 2002 data plan appears at the end of the documentation.

II. User’s Guide

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

Values for missing data are reported as ‘-1’ on the data file, and non-applicable data are reported as ‘-2.’ Guam did not report any finance data for SY 2001–02 and so all of the items for Guam are reported as ‘-1.’ States where none of the school districts have independent tax raising authority will have items R1A and R1B coded as ‘-2.’

File versions. NCES releases a *Preliminary* file when we believe the data are ready to be released to the public. NCES standards require that a NCES publication using the data be released before the data are considered final. After a publication using the data has been released, NCES will release a *Final* file. In most cases, the *Final* data will be the same as *Preliminary* data. Changes in the *Final* file from the *Preliminary* file will be noted in the *Final* file documentation. If NCES receives revised data from states or discovers errors in the *Final* release data file, we will release a *Revised* file. The documentation for the *Revised* file will indicate which states sent revised data. The *Revised* file is usually released one year after the *Final* file. The Revised FY 2002 NPEFS data contains data revisions from Arizona, Kansas,

Minnesota, North Carolina, and Tennessee. These changes resulted in changes in imputations and adjustments in other states.

A. Survey Methodology

These data are based on information from state education agencies (SEAs). In compiling these data, each SEA obtains data from the local education agencies (LEAs) that operate public schools. Each SEA may edit or examine the individual LEA reports. SEAs also include data for any state run schools such as special education programs or prison schools serving inmates under the age of 20. NCES and the SEAs work cooperatively to assure comparability between data elements requested and reported.

NCES requests that states report “0” for items in which no activity occurred and “M” for items in which an activity occurred, but no data are available. Review of the data and subsequent discussions suggests that these practices are not always followed. In some instances, an “M” may have been reported when there was no activity. Conversely, a “0” may have been used when in fact there was some activity. When producing the final file, NCES edited some missing and “0” responses.

Average daily attendance figures are collected in the NPEFS survey as required under Title I of the Elementary and Secondary Education Act of 1965 as amended by the Improving America’s Schools Act of 1994 (Title I). Under this law, states are to provide average daily attendance in accordance with state law; however, NCES provides a definition for states to use in the absence of state law. Per pupil expenditures (calculated by dividing net current expenditures by average daily attendance) are used in the formula to allocate Title I and other program funds to states and school districts. Since some states use their own definitions and others use the NCES definition, the data on average daily attendance are not comparable across states. Student membership counts from the CCD “2001–2002 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, 2002 and is comparable across all states.

NCES has provided “crosswalk” software to assist states in their reporting and to improve comparability across states since the FY 89 data collection. This software converts a state’s existing accounting reports to the federal standard, as described in *Financial Accounting for Local and State School Systems, 2003*. (Files from earlier years followed the standards described in *Financial Accounting for Local and State School Systems, 1990*.) The current accounting publication can be found on the web at: <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>. States which did not have this crosswalk software developed for them have had their protocol for converting data from their state accounts to the federal standard reviewed and validated.

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

B. Imputations and Adjustments

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

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

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

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

The following example illustrates the procedure. Assume that a state had revenues from student activities, but did not report them. The method used for imputing local revenue - student activities was to (1) calculate the ratio of student activity revenues (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, as described below.

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

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

Statements with “combined” indicate that the first item was reported as missing and the value included in the item(s) following “combined with”. These statements can be matched to statements with “contains” where the first variable contains the value for that item plus the value for the variable(s) following “contains”. For example, “E212 combined with E11” means the value for E212 was included in the value reported for E11; while “E11 contains E212” means the

value reported for E11 contains the value for E212 in addition to E11. At the end of the “contains” statement, the total used in calculating the ratio used in the adjustment is indicated by the word “using.” In most cases these variables are TE11 (total expenditures) or TR (total revenues).

The method used to create “combined” and “contains” adjustments is as follows: 1) calculate the ratios of each missing item and the item containing the missing values to the total indicated at the end of the “contains” statement for all states reporting these items strictly by definition; 2) calculate the average of each of these ratios; 3) calculate the ratio of each average ratio to the sum of the average ratios; and 4) multiply the reported item by the ratio calculated in step 3 to determine the share for each item. States reporting these items “strictly by definition” are those states reporting values greater than 0 for each of the items involved in the adjustment, and none of those values are affected by another “contains” or “combined” adjustment.

Adjustment statements with “distribute by” are used only for the distribution of direct state support expenditures to specific objects and functions listed in the statement. In all but one type of case, these are distributed by destination, the ratio of items to which the reported value is being distributed. This means that the ratio of each item (in the destination list) to the sum of all the listed items for the state is calculated and these ratios are used to distribute the direct support amount to each specific item. For example, “E4B1 distribute by dest. E217, E227, E237, E247, E267” means the value for E4B1 is distributed based on the distribution of the items following “dest.” E4B1 times the ratio of $E217 / (E217 + E227 + E237 + E247 + E267)$ would be added to the amount in E217. E4B1 times the ratio of $E227 / (E217 + E227 + E237 + E247 + E267)$ would be added to the amount in E227, and so on. In a few cases the amount is “distributed” to only one item. Data adjustments resulting from direct support distributions are not indicated in the data flag section of the file.

The “distribute by salary” adjustment used to distribute E4C1 (direct support employee benefits) is different from the other direct support distributions. In this case the ratio of each salary item to the sum of all listed salary items is calculated, and the amount reported for E4C1 is 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 items containing the missing values to total expenditures (TE11) for all states reporting these items strictly in agreement with the definition; 2) calculate the average of each of these ratios; 3) calculate the ratio of each average ratio to the sum of the average ratios; and 4) multiply the reported subtotal by the ratios calculated in step 3 to determine the share for each item.

There are a few cases in which some local revenues are imputed and these values are carried over and added to expenditures. This occurs with revenues from student activities and food

services, where these activities are run as an enterprise and the states report no revenues and only net expenditures. 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 “total” and “supplemented by” distributions as described above. For example, “E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16” indicates that the value imputed for R1K has been added to the value for E3B1, and that the new value for E3B1 is distributed to E3B11, E3B12, E3B13, E3B14, and E3B16 based on the distribution of these items.

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

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

For each cell there is a companion cell containing a flag indicating whether the figure in the cell was reported by the state or was placed in the cell by 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

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

C. Variations in Survey Over Time

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

Beginning with the FY 1992 survey:

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

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

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

Beginning with FY 1998 survey:

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

D. Fiscal Data Plan

In addition to the finance data specified in the NPEFS survey, NCES also collects information to help process the data and to gain a better understanding of what programs and/or policies are connected with the data items and definitions. The questions for the data plan appear in appendix E, and the responses (by state) appear in appendix F. Forty-nine states, the District of Columbia and 4 of the 5 outlying areas responded to the data plan questions.

Appendix A. Record Layout and Descriptions of Data Elements
Common Core of Data (CCD), National Public Education Finance Survey (NPEFS),
School Year 2001–2002, Fiscal Year 2002 (Revised File)

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

File: Stfis021b.txt

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

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

<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2002)
FIPS	N	2	FED INFO PROCESSING STD CODES (01–78)
STABR	AN	3	POSTAL STATE ABBREVIATION CODES
STNAME	AN	4	NAME OF THE STATE OR TERRITORY
R1A	N	5	LOCAL REV PROPERTY TAX
R1B	N	6	LOCAL REV NON PROPERTY TAX
R1C	N	7	LOCAL REV LOC GOVT PROP TAX
R1D	N	8	LOCAL REV LOC GOVT NON PROP TAX
R1E	N	9	LOCAL REV INDIVID TUITION
R1F	N	10	LOCAL REV TUITION FR LEA’S
R1G	N	11	LOCAL REV TRANSPORT FEES INDIVID
R1H	N	12	LOCAL REV TRANSPORT FEES LEA’S
R1I	N	13	LOCAL REV EARNINGS ON INVESTMT
R1J	N	14	LOCAL REV FOOD SERVICE
R1	N	15	LOCAL REV STUDENT ACTIVITIES
R1	N	16	LOCAL REV OTHER REVS
R1M	N	17	LOCAL REV TEXTBOOK REVS
R1N	N	18	LOCAL REV SUMMER SCHOOL
STR1	N	19	LOCAL REV SUBTOTAL
R2	N	20	INTERMED REVENUES
R3	N	21	STATE REVENUES
R4A	N	22	FED REV DIRECT GRANTS
R4B	N	23	FED REV THRU STATE
R4C	N	24	FED REV THRU INTERMED AGENCIES
R4D	N	25	FED REV OTHER SOURCES
STR4	N	26	FED REV SUBTOTAL
R5	N	27	OTHER SOURCES OF REVENUE
TR	N	28	TOTAL REVENUE FROM ALL SOURCES
E11	N	29	INSTR EXP SALARIES
E12	N	30	INSTR EXP EMP BENEFITS
E13	N	31	INSTR EXP PURCHASED SERVICES
E14	N	32	INSTR EXP TUITION

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Common Core of Data (CCD), National Public Education Finance Survey (NPEFS),
School Year 2001–2002, Fiscal Year 2002 (Revised File)

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

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

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

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Common Core of Data (CCD), National Public Education Finance Survey (NPEFS),
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<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
X12C	N	137	EXCLUS FOR PL 100 297 TITLE I
X12D	N	138	EXCLUS FOR PL 100 297 TITLE 1 CARRYOVER
X12E	N	139	EXCLUS FOR PL 100 297 TITLE VI
X12F	N	140	EXCLUS FOR PL 100 297 TITLE VI CARRYOVER
TX12	N	141	TOTAL EXCLUS FOR PL 100 297
NCE13	N	142	NET CURRENT EXPENDITURES
ADA	N	143	ADA (STATE AND NCES DEFINITION)
A14A	N	144	ADA (STATE DEFINITION)
A14B	N	145	ADA (NCES DEFINITION)
PPE15	N	146	PER PUPIL EXPENDITURES
MEMBER01	N	147	TOTAL STUDENT
IR1A	AN	148	IMP FLAG LOCAL REV PROPERTY TAX
IR1B	AN	149	IMP FLAG LOCAL REV NON PROPERTY TAX
IR1C	AN	150	IMP FLAG LOCAL REV LOC GOVT PROP TAX
IR1D	AN	151	IMP FLAG LOCAL REV LOC GOVT NON PROP TAX
IR1E	AN	152	IMP FLAG LOCAL REV INDIVID TUITION
IR1F	AN	153	IMP FLAG LOCAL REV TUITION FR LEA'S
IR1G	AN	154	IMP FLAG LOCAL REV TRANSPORT FEES INDIV
IR1H	AN	155	IMP FLAG LOCAL REV TRANSPORT FEES EA'S
IR1I	AN	156	IMP FLAG LOCAL REV EARNINGS ON INVESTMT
IR1J	AN	157	IMP FLAG LOCAL REV FOOD SERVICE
IR1K	AN	158	IMP FLAG LOCAL REV STUDENT ACTIVITIES
IR1L	AN	159	IMP FLAG LOCAL REV OTHER REVS
IR1M	AN	160	IMP FLAG LOCAL REV TEXTBOOK REVS
IR1N	AN	161	IMP FLAG LOCAL REV SUMMER SCHOOL
ISTR1	AN	162	IMP FLAG LOCAL REV SUBTOTAL
IR2	AN	163	IMP FLAG INTERMED REVENUES
IR3	AN	164	IMP FLAG STATE REVENUES
IR4A	AN	165	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	166	IMP FLAG FED REV THRU STATE
IR4C	AN	167	IMP FLAG FED REV THRU IMTERMED AGENCIES
IR4D	AN	168	IMP FLAG FED REV OTHER SOURCES
ISTR4	AN	169	IMP FLAG FED REV SUBTOTAL
IR5	AN	170	IMP FLAG OTHER SOURCES OF REVENUE
ITR	AN	171	IMP FLAG TOTAL REVENUE FROM ALL SOURCES

Appendix A. Record Layout and Descriptions of Data Elements
Common Core of Data (CCD), National Public Education Finance Survey (NPEFS),
School Year 2001–2002, Fiscal Year 2002 (Revised File)

<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
IE11	AN	172	IMP FLAG INSTR EXP SALARIES
IE12	AN	173	IMP FLAG INSTR EP EMP BENEFITS
IE13	AN	174	IMP FLAG INSTR EXP PURCHASED SERVICES
IE14	AN	175	IMP FLAG INSTR EXP TUITION
IE15	AN	176	IMP FLAG INSTR EXP TUIT TO OTHER LEA'S
IE16	AN	177	IMP FLAG INSTR EXP SUPPLIES
IE17	AN	178	IMP FLAG INSTR EXP PROPERTY
IE18	AN	179	IMP FLAG INSTR EXP OTHER
ISTE1	AN	180	IMP FLAG INSTR EXP SUBTOTAL
IE212	AN	181	IMP FLAG SUP EXP SALARY STUDENTS
IE213	AN	182	IMP FLAG SUP EXP SALARY INST STAFF
IE214	AN	183	IMP FLAG SUP EXP SALARY GEN ADMIN
IE215	AN	184	IMP FLAG SUP EXP SALARY SCH ADMIN
IE216	AN	185	IMP FLAG SUP EXP SALARY OPER & MAIN
IE217	AN	186	IMP FLAG SUP EXP SALARY STUDENT TRANSP
IE218	AN	187	IMP FLAG SUP EXP SALARY OTHER SERVICES
ITE21	AN	188	IMP FLAG SUP EXP SALARY SUBTOTAL
IE222	AN	189	IMP FLAG SUP EXP EMP BENE STUDENTS
IE223	AN	190	IMP FLAG SUP EXP EMP BENE INST STAFF
IE224	AN	191	IMP FLAG SUP EXP EMP BENE GEN ADMIN
IE 225	AN	192	IMP FLAG SUP EXP EMP BENE SCH ADMIN
IE226	AN	193	IMP FLAG SUP EXP EMP BENE OPER & MAIN
IE227	AN	194	IMP FLAG SUP EXP EMP BENE PUPIL TRANSP
IE228	AN	195	IMP FLAG SUP EXP EMP BENE OTHER SERV
ITE22	AN	196	IMP FLAG SUP EXP EMP BENE SUBTOTAL
IE232	AN	197	IMP FLAG SUP EXP PURCH SV STUDENTS
IE233	AN	198	IMP FLAG SUP EXP PURCH SV INST STAFF
IE234	AN	199	IMP FLAG SUP EXP PURCH SV GEN ADMIN
IE235	AN	200	IMPFLAG SUP EXP PURCH SV SCH ADMIN
IE236	AN	201	IMP FLAG SUP EXP PURCH SV OPER & MAIN
IE237	AN	202	IMP FLAG SUP EXP PURCH SV PUPIL TRANSP
IE238	AN	203	IMP FLAG SUP EXP PURCH SV OTHER SERV
ITE23	AN	204	IMP FLAG SUP EXP PURCH SV SUBTOTAL
IE242	AN	205	IMP FLAG SUP EXP SUPPLIES STUDENTS
IE243	AN	206	IMP FLAG SUP EXP SUPPLIES INST STAFF

Appendix A. Record Layout and Descriptions of Data Elements
Common Core of Data (CCD), National Public Education Finance Survey (NPEFS),
School Year 2001–2002, Fiscal Year 2002 (Revised File)

<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
IE244	AN	207	IMP FLAG SUP EXP SUPPLIES GEN ADMIN
IE 245	AN	208	IMP FLAG SUP EXP SUPPLIES SCH ADMIN
IE246	AN	209	IMP FLAG SUP EXP SUPPLIES OPER & MAIN
IE247	AN	210	IMP FLAG SUP EXP SUPPLIES PUPIL TRANSP
IE248	AN	211	IMP FLAG SUP EXP SUPPLIES OTHER SERV
ITE24	AN	212	IMP FLAG SUP EXP SUPPLIES SUBTOTAL
IE252	AN	213	IMP FLAG SUP EXP PROPERTY STUDENTS
IE253	AN	214	IMP FLAG SUP EXP PROPERTY INST STAFF
IE254	AN	215	IMP FLAG SUP EXP PROPERTY GEN ADMIN
IE255	AN	216	IMP FLAG SUP EXP PROPERTY SCH ADMIN
IE256	AN	217	IMP FLAG SUP EXP PROPERTY OPER & MAIN
IE257	AN	218	IMP FLAG SUP EXP PROPERTY PUPIL TRANSP
IE258	AN	219	IMP FLAG SUP EXP PROPERTY OTHER SERV
ITE25	AN	220	IMP FLAG SUP EXP PROPERTY SUBTOTAL
IE262	AN	221	IMP FLAG SUP EXP OTHER INST STUDENTS
IE263	AN	222	IMP FLAG SUP EXP OTHER INST STAFF
IE 264	AN	223	IMP FLAG SUP EXP OTHER GEN ADMIN
IE265	AN	224	IMP FLAG SUP EXP OTHER SCH ADMIN
IE266	AN	225	IMP FLAG SUP EXP OTHER OPER & MAIN
IEE67	AN	226	IMP FLAG SUP EXP OTHER PUPIL TRANSP
IE268	AN	227	IMP FLAG SUP EXP OTHER OTHER SERV
ITE26	AN	228	IMP FLAG SUP EXP OTHER SUBTOTAL
ISTE22	AN	229	IMP FLAG SUP EXP SUBTOTAL STUDENTS
ISTE23	AN	230	IMP FLAG SUP EXP SUBTOTAL INST STAFF
ISTE24	AN	231	IMP FLAG SUP EXP SUBTOTAL GEN ADMIN
ISTE25	AN	232	IMP FLAG SUP EXP SUBTOTAL SCH ADMIN
ISTE26	AN	233	IMP FLAG SUP EXP SUBTOTAL OPER & MAIN
ISTE27	AN	234	IMP FLAG SUP EXP SUBTOTAL PUPIL TRANSP
ISTE28	AN	235	IMP FLAG SUP EXP SUBTOTAL OTHER SERVICES
ISTE2T	AN	236	IMP FLAG SUP EXP TOTAL SUPPORT SERVICES
IE3A11	AN	237	IMP FLAG NON INST SERV FOOD SERV SALARY
IE3A12	AN	238	IMP FLAG NON INST SERV FOOD SERV EMP BEN
IE3A13	AN	239	IMP FLAG NON INST SERV FOOD SERV PURCH
IE3A14	AN	240	IMP FLAG NON INST SERV FOOD SERV SUPPLY
IE3A2	AN	241	IMP FLAG NON INSTR SERV FOOD SERV PROP

Appendix A. Record Layout and Descriptions of Data Elements
Common Core of Data (CCD), National Public Education Finance Survey (NPEFS),
School Year 2001–2002, Fiscal Year 2002 (Revised File)

<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
IE3A16	AN	242	IMP FLAG NON INSTR SERV FOOD SERV OTHER
IE3A1	AN	243	IMP FLAG NON INSTR SERV FOOD SERV SUBTOT
IE3B11	AN	244	IMP FLAG NON INSTR SERV ENTERPRISE SALAR
IE3B12	AN	245	IMP FLAG NON INSTR SERV ENTERPRS EMP BENE
IE3B13	AN	246	IMP FLAG NON INSTR SERV ENTRPRS PUR SERV
IE3B14	AN	247	IMP FLAG NON INSTR SERV ENTERPRISE SUPPL
IE3B2	AN	248	IMP FLAG NON INSTR SERV ENTERPRISE PROP
IE3B16	AN	249	IMP FLAG NON INSTR SERV ENTERPRISE OTHER
IE3B1	AN	250	IMP FLAG NON INSTR SERV ENTERPRIS SUBTOT
ISTE3	AN	251	IMP FLAG NON INSTR SERV TOTAL
IE4A1	AN	252	IMP FLAG DIRECT PROG SUP TEXTBOOKS
IE4A2	AN	253	IMP FLAG DIRECT PROG SUP TESTBKs (PROP)
IE4B1	AN	254	IMP FLAG DIRECT PROG SUP TRANSPORT
IE4B2	AN	255	IMP FLAG DIRECT PROG SUP TRNSPRT (PROP)
IE4C1	AN	256	IMP FLAG DIRECT PROG SUP EMP BENE
IE4C2	AN	257	IMP FLAG DIRECT PROG SUP EMP BEN (PROP)
IE4D	AN	258	IMP FLAG DIRECT PROG SUP PRIV SCH STUDNT
IE4E1	AN	259	IMP FLAG DIRECT PROG SUP OTHER
IE4E2	AN	260	IMP FLAG DIRECT PROG SUP OTHER (PROPERTY)
ISTE4	AN	261	IMP FLAG DIRECT PROG SUP SUBTOTAL
ITE5	AN	262	IMP FLAG CURRENT EXPENDITURES
IE61	AN	263	IMP FLAG FACILITIES AQUIS NON PROPERTY
IE62	AN	264	IMP FLAG FACILITIES AQUIS PROP (LAND/BLDS)
IE63	AN	265	IMP FLAG FACILITIES AQUIS EQUIPMENT
ISTE6	AN	266	IMP FLAG FACILITIES AQUIS TOTAL
IE7A1	AN	267	IMP FLAG OTHER USE DEBT SERVICE INTEREST
IE7A2	AN	268	IMP FLAG OTHER USE REDEMPTION
ISTE7	AN	269	IMP FLAG OTHER USE DEBT SERV SUBTOTAL
IE81	AN	270	IMP FLAG COMM SERV NON PROPERTY
IE82	AN	271	IMP FLAG COMM SERV PROPERTY
IE9A	AN	272	IMP FLAG DIRECT COST PROG NON PUB SCH
IE9B	AN	273	IMP FLAG DIRECT COST PROG ADULT ED
IE9C	AN	272	IMP FLAG DIRECT COST PROG COMM COLLEGE
IE9D	AN	275	IMP FLAG DIRECT COST PROG OTHER
IE91	AN	276	IMP FLAG DIRECT COST PROG PROPERTY

Appendix A. Record Layout and Descriptions of Data Elements
Common Core of Data (CCD), National Public Education Finance Survey (NPEFS),
School Year 2001–2002, Fiscal Year 2002 (Revised File)

<u>Variable Name</u>	<u>Data Type</u>	<u>Data Element Position</u>	<u>Description</u>
ISTE9	AN	277	IMP FLAG DIRECT COST PROG SUBTOTAL
ITE10	AN	278	IMP FLAG PROPERTY TOTAL
ITE11	AN	279	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	280	IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 1
IX12D	AN	281	IMP FLAG EXCLUS FOR PL 100 27CHAPTER10
IX12E	AN	282	IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 2
IX12F	AN	283	IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 2 CO
ITX12	AN	284	IMP FLAG TOTAL EXCLUS FOR PL 100 297
INCE13	AN	285	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	286	IMP FLAG ADA (STATE AND NCES DEFINITION)
IA14A	AN	287	IMP FLAG ADA (STATE DEFINITION)
IA14B	AN	288	IMP FLAG ADA (NCES DEFINITION)
IPPE15	AN	289	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR01	AN	290	IMP FLAG TOTAL STUDENT

Appendix B. Glossary

Average Daily Attendance: average resident attendance is defined by state law or regulations. In the absence of such laws and regulations, average daily attendance (ADA) should be the sum of the counts of resident students attending public school each day of the school year, divided by the number of days school was in session during the school year. Students who reside in one state and attend public school in another state should be counted in the state where they reside.

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

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

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

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

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

Direct cost programs: a category of expenditures for programs not part of public elementary and secondary education. These programs include community colleges, adult education and non-public school support. Variable names: E9A, E9B, E9C, E9D, 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.)

Appendix B. Glossary

Enterprise operations: a sub-function (3200) of the function non-instructional services (3000). Enterprise operations are activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by local education agencies. (Variable names: E3B11, E3B12, E3B13, E3B14, E3B2, E3B16, and subtotal E3B1. NOTE: E3B1 does not include E3B2.)

Equipment: an object subcategory (730) within the function facilities acquisition and construction services (4000), it includes the initial purchase of property items such as books for a newly constructed school or addition. Replacement equipment is labeled property, and is reported by function. (Variable name: E63.)

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

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

Food services: a sub-function (3100) of the function non-instructional services (3000). Food services are activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools. (Variable names: E3A11, E3A12, E3A13, E3A14, E3A2, E3A16, and subtotal E3A1. NOTE: E3A1 does not include E3A2.)

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

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

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

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

Appendix B. Glossary

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: R2.)

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

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

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

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

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

Other support services: combines three of nine sub-functions (2500, 2800, and 2900). It includes expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general administration, which support each of the other instructional and supporting services programs including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere. (Variable names: E218, E228, E238, E248, E258, E268, and subtotal STE28. NOTE: STE28 does not include E258.)

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

Purchased services: one of six expenditure objects. It is for professional and technical services, and the renting of equipment. (Variable names: E13, E232, E233, E234, E235, E236, E237, E238, E3A13, and E3B13. Support services subtotal TE23 is the sum of E232, E233, E234, E235, E236, E237, and E238.)

Property: one of six expenditure objects (line item 700). Property includes expenditures for initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. Property expenditures are not included in current expenditure subtotals. (Variable names: E17, E252, E253, E254, E255, E256, E257, E258, E3A2, E3B2, E62, E63, E82, E91, and subtotal TE10. Property variables are excluded from all

Appendix B. Glossary

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. (Variables names: E215, E225, E235, E245, E255, E265 and subtotal STE25. NOTE: STE25 does not include E255.)

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

Student support services: one of nine sub-functions (2100) within the expenditure function support services (2000). It includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services. (Variables names: E212, E222, E232, E242, E252, E262, and subtotal STE22. NOTE: STE22 does not include E252.)

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

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

Support services: an expenditure function (2000) divided into nine sub-functions: student support services (2100), instructional staff support (2200), general administration support services (2300), school administration support services (2400), operations and maintenance (2600), student transportation support services (2700), and other support services (2500, 2800, 2900). (Support

Services subtotal STE2T is the sum of subtotals: STE22, STE23, STE24, STE25, STE26, STE27

Appendix B. Glossary

and STE28. STE2T is also the sum of subtotals: TE21, TE22, TE23, TE24 and TE26.)

Appendix B. Glossary

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

<u>State Name</u>	<u>FIPS¹</u>	<u>STABR²</u>
Alabama	01	AL
Alaska	02	AK
Arizona	04	AZ
Arkansas	05	AR
California	06	CA
Colorado	08	CO
Connecticut	09	CT
Delaware	10	DE
District of Columbia	11	DC
Florida	12	FL
Georgia	13	GA
Hawaii	15	HI
Idaho	16	ID
Illinois	17	IL
Indiana	18	IN
Iowa	19	IA
Kansas	20	KS
Kentucky	21	KY
Louisiana	22	LA
Maine	23	ME
Maryland	24	MD
Massachusetts	25	MA
Michigan	26	MI
Minnesota	27	MN
Mississippi	28	MS
Missouri	29	MO
Montana	30	MT
Nebraska	31	NE
Nevada	32	NV
New Hampshire	33	NH
New Jersey	34	NJ
New Mexico	35	NM
New York	36	NY
North Carolina	37	NC

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

² POSTAL STATE ABBREVIATION CODES.

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

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

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

² POSTAL STATE ABBREVIATION CODES.

Appendix D. Imputations and Adjustments List

Revised File

ALASKA

R1D contains R1C using TR
R1C combined with R1D

ARIZONA

E3A1 totals E3A11, E3A12, E3A13, E3A14, E3A16 using TE11
E3A11 is supplemented by E3A1
E3A12 is supplemented by E3A1
E3A13 is supplemented by E3A1
E3A14 is supplemented by E3A1
E3A16 is supplemented by E3A1
E81 impute based on (TE11-E81)
E82 impute based on (TE11-E82)
R1F contains R1E using TR
R1E combined with R1F
R1H contains R1G using TR
R1G combined with R1H
R1L contains R1N using TR
R1N combined with R1L
STE1 totals E11, E12, E13, E14, E16, E18 using TE11
E11 is supplemented by STE1
E12 is supplemented by STE1
E13 is supplemented by STE1
E14 is supplemented by STE1
E16 is supplemented by STE1
E18 is supplemented by STE1
STE28 totals E218, E228, E238, E248, E268 using TE11
E218 is supplemented by STE28
E228 is supplemented by STE28
E238 is supplemented by STE28
E248 is supplemented by STE28
E268 is supplemented by STE28
TE25 totals E252, E253, E254, E255, E256, E257, E258 using TE11
E252 is supplemented by TE25
E253 is supplemented by TE25
E254 is supplemented by TE25
E255 is supplemented by TE25
E256 is supplemented by TE25
E257 is supplemented by TE25
E258 is supplemented by TE25

ARKANSAS

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

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

Appendix D. Imputations and Adjustments List

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E62 contains E61 using TE11
E61 combined with E62

CONNECTICUT

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

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

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

E62 contains E61, E63 using TE11

E61 combined with E62

E81 impute based on (TE11-E81)

E82 impute based on (TE11-E82)

R5 impute/import TR

DELAWARE

E81 contains E82 using TE11

E82 combined with E81

DISTRICT OF COLUMBIA

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

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

E61 contains E62, E63 using TE11

E62 combined with E61

R1D contains R1C using TR

R1C combined with R1D

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

Appendix D. Imputations and Adjustments List

Revised File

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

INDIANA

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

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

KANSAS

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

LOUISIANA

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

MAINE

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

MARYLAND

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

MASSACHUSETTS

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

MINNESOTA

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

Appendix D. Imputations and Adjustments List

Revised File

MISSISSIPPI

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

MISSOURI

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

NEBRASKA

E236 contains E246 using TE11
E246 combined with E236
E3B16 contains E3B11, E3B12 using TE11
E3B11 combined with E3B16
E62 contains E61 using TE11
E61 combined with E62
E81 contains E82 using TE11
E82 combined with E81
R4B contains R4A, R4C using TR
R4A combined with R4B

NEVADA

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

NEW HAMPSHIRE

E62 contains E63 using TE11
E63 combined with E62

Appendix D. Imputations and Adjustments List

Revised File

NEW JERSEY

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

NEW YORK

E13 contains E14 using TE11
E14 combined with E13
E237 contains E267 using TE11
E267 combined with E237
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

NORTH CAROLINA

E7A1 impute/import TE11

OHIO

R1E contains R1N using TR
R1N combined with R1E

RHODE ISLAND

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

SOUTH DAKOTA

E62 contains E61 using TE11
E61 combined with E62

TENNESSEE

E14 impute based on (TE11-E14)

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

Appendix D. Imputations and Adjustments List

Revised File

VIRGINIA

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

WASHINGTON

E15 contains E14 using TE11
E14 combined with E15

WEST VIRGINIA

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

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

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

Appendix E. Fiscal Data Plan Questions

Fiscal Data Plan: FY 2002

1. CHART OF ACCOUNTS

A revised chart of accounts for financial reporting appears in *Financial Accounting for Local and State School Systems: 2003 Edition*. This draft provides new guidance for financial reporting in accordance with the GASB requirements and contains new and revised account codes. The draft is available on the Forum website at: http://nces.ed.gov/forum/draft_reviews.asp. Please refer to this document, review the changes described in chapter I and appendix A, and answer the questions below:

1a. Will these changes cause any problems providing future NPEFS data?

Yes No

If YES, please explain.

1b. Can you report current expenditures for instruction-related technology? In the draft 2003 handbook these would include all current expenditures for function 2230 (Instruction-related Technology), and the following objects within function 1000: 351 (Data Processing and Coding Services), 352 (Other Technical Services), 432 (Technology-related Repairs and Maintenance), 443 (Rentals of Computers and Related Equipment), 530 (Communications), and 650 (Technology-related Supplies).

Yes No

1c. Can you report instruction-related technology property/equipment? In the draft 2003 handbook these would include all 700 objects under function 2230 (Instruction-related Technology), objects 734 (Technology-related Hardware) and 735 (Technology related Software) under 1000 (Instruction).

Yes No

Appendix E. Fiscal Data Plan Questions

2. TUITION

Tuition from Individuals is tuition paid by an individual to attend school in an LEA other than the one in which he or she resides.

A) Do the local education agencies (LEA's) in your state receive tuition from individuals?

Yes No

B) Are you able to report these monies?

Yes No

Tuition from Other LEAs Within the State is tuition from one LEA to another within the same state for educating students (e.g. an LEA pays tuition to another LEA to provide a special program for a student that is not available in the LEA where the student resides).

A) Do the LEA's in your state receive tuition from other LEAs within the state?

Yes No

B) Are you able to report these monies?

Yes No

Appendix E. Fiscal Data Plan Questions

3. DIRECT PROGRAM SUPPORT

1. Does your state make direct support payments on behalf of school districts?

Yes No

2. Are direct support payments included in the revenue section of your NPEFS report?

Yes No

3. Are direct support payments included in the expenditure functions of your NPEFS report?

Yes No

4. Please specify amounts of direct support payments for each item below.

a. Textbooks for Public School Children

b. Transportation for Public School Children

Property (700)

c. Employee Benefits for Public School Employees

Property (700)

d. Direct Program Support for Private School Students

e. Direct Program Support for Public School Students

Specify program names:

Property (700)

<input type="text"/>
<input type="text"/>

Appendix E. Fiscal Data Plan Questions

4. HEAD START/EARLY START

Do you include revenue and expenditure amounts for Head Start and Early Start programs run by school districts in your NPEFS data?

Where do you report the revenues?

- Federal source revenues
- State source revenues
- Other

Where do you report the expenditures?

- Instruction
- Support Services
- Other

Appendix F.—Data Plan Responses
Common Core of Data, State Finance Survey: 2001–02

State	Year	1.a	1.a.exp	1.b	1.c
		Problems w/ account code revisions?	Anticipated problems	Instr- Related Tech Current Exp?	Instr- Related Tech Prop/Equip ?
Alabama	2002	YES	Note ¹	NO	NO
Alaska	2002	NO	---	NO	NO
Arizona	2002	YES	Note ²	NO	NO
Arkansas	2002	NO	---	YES	YES
California	2002	NO	---	YES	YES
Colorado	2002	NO	---	NO	NO
Connecticut	2002	NO	---	NO	NO
Delaware	2002	YES	Note ³	NO	YES
District of Columbia	2002	NO	---	YES	YES
Florida	2002	---	---	---	---
Georgia	2002	NO	---	NO	NO
Hawaii	2002	YES	Note ⁴	NO	NO
Idaho	2002	YES	Note ⁵	NO	NO
Illinois	2002	NO	---	NO	NO
Indiana	2002	NO	---	YES	YES
Iowa	2002	NO	Note ⁶	NO	YES
Kansas	2002	YES	Note ⁷	NO	NO
Kentucky	2002	NO	---	NO	NO
Louisiana	2002	YES	Note ⁸	NO	NO
Maine	2002	YES	Note ⁹	NO	NO
Maryland	2002	YES	Note ¹⁰	NO	NO
Massachusetts	2002	NO	---	NO	YES
Michigan	2002	YES	Note ¹¹	NO	NO
Minnesota	2002	YES	Note ¹²	NO	NO
Mississippi	2002	NO	---	NO	NO
Missouri	2002	YES	Note ¹³	NO	NO
Montana	2002	YES	Note ¹⁴	NO	NO
Nebraska	2002	NO	---	NO	NO
Nevada	2002	NO	---	YES	YES
New Hampshire	2002	YES	Note ¹⁵	NO	NO
New Jersey	2002	YES	Note ¹⁶	NO	NO
New Mexico	2002	YES	Note ¹⁷	NO	NO
New York	2002	YES	Note ¹⁸	YES	YES
North Carolina	2002	YES	---	NO	NO
North Dakota	2002	NO	---	NO	NO
Ohio	2002	YES	Note ¹⁹	NO	NO
Oklahoma	2002	YES	Note ²⁰	NO	YES
Oregon	2002	YES	Note ²¹	NO	NO

Appendix F.—Data Plan Responses

Common Core of Data, State Finance Survey: 2001–02

State	Year	1.a	1.a.exp	1.b	1.c
		Problems w/ account code revisions?	Anticipated problems	Instr- Related Tech Current Exp?	Instr- Related Tech Prop/Equip ?
Pennsylvania	2002	YES	Note ²²	NO	NO
Rhode Island	2002	NO	---	YES	YES
South Carolina	2002	YES	Note ²³	NO	NO
South Dakota	2002	YES	Note ²⁴	NO	NO
Tennessee	2002	NO	---	NO	NO
Texas	2002	NO	---	NO	NO
Utah	2002	YES	Note ²⁵	NO	NO
Vermont	2002	YES	Note ²⁶	NO	NO
Virginia	2002	NO	Note ²⁷	YES	YES
Washington	2002	NO	---	NO	NO
West Virginia	2002	NO	---	NO	YES
Wisconsin	2002	YES	Note ²⁸	NO	NO
Wyoming	2002	NO	---	YES	YES
American Samoa	2002	NO	---	YES	YES
Guam	2002	---	---	---	---
Commonwealth of the Northern Mariana Islands	2002	NO	---	NO	NO
Puerto Rico	2002	NO	---	YES	NO
Virgin Islands	2002	NO	---	YES	YES

¹We have not reviewed the draft in detail but, based on initial review, we don't anticipate incorporating all of the changes immediately. We also don't know when they will be incorporated into our Chart of Accounts. We don't currently use a separate function code for instruction-related technology and, in our opinion, trying to do so would cause confusion among the LEAs as to when to use 1100 for instruction and when to use the new function.

²There are no documents listed for review at this time.

³The Delaware State Accounting System requires coding information be entered by LEAs to enable the completion of NPEFS reports.

⁴We need to review/evaluate the impact of the changes against our current account code structure to meet the NPEFS data report requirements.

⁵Will need to add new account codes to capture some of the data. Have already issued the new account codes for the 2003-04 school year.

⁶We will need sufficient time to allow districts to crosswalk data from the old codes to the new ones.

⁷We will need to break out expenses differently.

⁸Our data collection instrument, as well as the districts' system, must be revised to accommodate these revisions and that will take some time. For example, there is some conflict w/the titles and definitions of the function codes currently in use by LA that are now being used in this guide.

⁹At this time, our data collection system is not flexible enough to incorporate the new codes. We will be asking the school admin units to code their transactions under the new handbook but will not be able to collect it in that format until 2005–06.

¹⁰Our system does not have sub-program codes to capture the enhanced details of the program expenditures.

¹¹Our districts would need to have the final chart of account changes now in order to submit financial data for FY 2003–04. Since the manual is still in draft format, we have not made the changes to the MI chart of accounts. Once the federal manual is implemented, we will make our chart consistent with the federal information and begin collecting the data in the next full financial reporting period.

Appendix F.—Data Plan Responses

Common Core of Data, State Finance Survey: 2001–02

¹²We do not have definitions of technology (is it just computers?) or technology codes in our system yet.

¹³All changes outlined in this draft have not yet been incorporated into Missouri's accounting system. The earliest such data can be reported will be the 2003–04 fiscal year.

¹⁴We need time to review its impact.

¹⁵At this time it is unclear what the impact will be w/GASB34 reporting. In addition it will be impossible to isolate expenditures due to technology.

¹⁶Not so much problems as challenges. We are currently developing a new Chart of Accounts for the State of NJ DOE that will assist us in complying with most of the new financial reporting requirements. We will still have an "Undistributed" program code. Our new COA will be effective 7/1/04. We can't currently report the technology categories in the 2003 draft handbook, but will add to our revised COA so the data is available beginning w/the 2004–05 school year.

¹⁷New Mexico's current Chart of Accounts does not provide enough detail for all of the new items.

¹⁸They appear minor. Specifically, some of the required expenditures, revenues and object accounts are not included in the NY State Uniform Accounting System.

¹⁹When draft is final we will take it to our account review team for incorporating coding changes in the chart of accounts.

²⁰We will need to make the changes to the codes in our handbook. To account for the technology and combine the three function codes, we need to revise our handbook.

²¹*Financial Accounting for Local and State School Systems: 2003 Edition* document not available for viewing.

²²We do not collect to this level on the Annual Financial Report for LEA s in PA.

²³The Handbook (revised chart of accounts) requires some detail breakdown that is not available at this time.

²⁴SD would have problems/concerns with the following:

(1) Revenue

1530-Account not available. Limitations & accounting practices in SD would make this a minimal occurring account.

1650-We do not break out Summer Food Prg revenue.

(2) Exp Functions

2240-Account not available.

2610 & 2620-SD does not distinguish b/w these 2 accounts.

2670-SD does not distinguish b/w Security & Safety Services.

4200-SD does not distinguish b/w permanent & non-permanent improvements.

5200 to 5000-SD has some concerns about including fund transfers in Debt Service.

(3) Objects

330,350, 351, 352-SD does not separate these codes.

431 & 432-SD does not separate tech & non-tech related repairs & maintenance.

442 & 443-SD does not separate rental expenditures.

650-SD does not separate tech related supplies.

735-SD does not have a code for tech related software.

SD does not have codes for the following objects - 740, 833, 834, 930, 931, 940, 950, & 960.

²⁵Changes, of course, will have to be made and districts won't be amiable to those changes. I have to answer no to 1.b and 1.c because at this time, we do not have the capability to report those items.

²⁶We do not now collect Object 790, Depreciation, at all. We do not collect Object 630, food, separately. It is part of the general object 600 field. It appears you are considering asking for info on technology in more detail than we require. Our handbook is based on the fed. handbook, and will be updated to incorporate changes in the revised version. Given notice we should be able to collect anything you ask for.

²⁷VA is still in the process of reviewing this draft to assess how data collection procedures will be impacted. No problems are anticipated; however, the full impact of the financial reporting changes will not be known until next year (state fiscal year 2004).

Appendix F.—Data Plan Responses
Common Core of Data, State Finance Survey: 2001–02

²⁸No drafts were available when I linked to the site. Cannot answer question.

Appendix F.—Data Plan Responses

Common Core of Data, State Finance Survey: 2001–02

State	Year	2.A.1	2.B.1	2.A.2	2.B.2
		Tuit from Indiv Received?	Tuit from Indiv Reported?	Tuit from LEAs Received?	Tuit from LEAs Reported?
Alabama	2002	YES	YES	YES	YES
Alaska	2002	YES	YES	YES	YES
Arizona	2002	YES	NO	YES	YES
DP	2002	NO	YES	YES	YES
California	2002	NO	---	YES	YES
Colorado	2002	YES	NO	YES	YES
Connecticut	2002	YES	YES	YES	YES
Delaware	2002	NO	NO	YES	YES
District of Columbia	2002	YES	YES	NO	YES
Florida	2002	---	---	---	---
Georgia	2002	YES	YES	YES	NO
Hawaii	2002	NO	---	NO	YES
Idaho	2002	YES	YES	YES	YES
Illinois	2002	YES	YES	YES	YES
Indiana	2002	YES	YES	YES	YES
Iowa	2002	YES	YES	YES	YES
Kansas	2002	YES	YES	YES	YES
Kentucky	2002	YES	YES	YES	YES
Louisiana	2002	YES	YES	YES	YES
Maine	2002	YES	NO	YES	NO
Maryland	2002	YES	YES	YES	YES
Massachusetts	2002	YES	YES	YES	YES
Michigan	2002	YES	---	YES	YES
Minnesota	2002	YES	YES	YES	YES
Mississippi	2002	YES	YES	YES	YES
Missouri	2002	YES	YES	YES	YES
Montana	2002	YES	YES	YES	YES
Nebraska	2002	YES	YES	YES	YES
Nevada	2002	NO	---	YES	YES
New Hampshire	2002	YES	YES	YES	YES
New Jersey	2002	YES	YES	YES	YES
New Mexico	2002	NO	NO	NO	NO
New York	2002	YES	YES	YES	YES
North Carolina	2002	YES	YES	YES	YES
North Dakota	2002	NO	NO	YES	YES
Ohio	2002	YES	YES	YES	YES
Oklahoma	2002	YES	YES	YES	YES
Oregon	2002	YES	YES	YES	YES
Pennsylvania	2002	YES	YES	YES	YES
Rhode Island	2002	YES	NO	YES	YES
South Carolina	2002	YES	YES	YES	YES
South Dakota	2002	YES	YES	YES	YES
Tennessee	2002	YES	YES	NO	NO

Appendix F.—Data Plan Responses

Common Core of Data, State Finance Survey: 2001–02

State	Year	2.A.1	2.B.1	2.A.2	2.B.2
		Tuit from Indiv Received?	Tuit from Indiv Reported?	Tuit from LEAs Received?	Tuit from LEAs Reported?
Texas	2002	YES	YES	YES	YES
Utah	2002	YES	YES	YES	YES
Vermont	2002	YES	YES	YES	YES
Virginia	2002	YES	YES	YES	YES
Washington	2002	NO	NO	NO	NO
West Virginia	2002	YES	YES	YES	YES
Wisconsin	2002	YES	YES	YES	YES
Wyoming	2002	YES	YES	YES	YES
American Samoa	2002	NO	---	NO	---
Guam	2002	---	---	---	---
Commonwealth of the Northern Mariana Islands	2002	NO	NO	NO	NO
Puerto Rico	2002	NO	NO	NO	NO
Virgin Islands	2002	YES	YES	NO	NO

Appendix F.—Data Plan Responses

Common Core of Data, State Finance Survey: 2001–02

State	Year	3.1	3.2	3.3	3.4.a	3.4.b	3.4.bp
		Dir supp paym made by state?	Dir supp paym incl in revenue?	Dir supp paym incl in exp?	Dir supp paym Textbooks	Dir supp paym Transportation	Dir supp paym Trans (Prop)
Alabama	2002	NO	NO	NO	---	---	---
Alaska	2002	NO	NO	NO	0	0	0
Arizona	2002	NO	NO	NO	0	0	0
Arkansas	2002	YES	YES	YES	---	50,390,480	---
California	2002	YES	YES	YES	---	---	---
Colorado	2002	NO	NO	NO	---	---	---
Connecticut	2002	YES	YES	NO	---	---	---
Delaware	2002	NO	YES	YES	0	0	0
District of Columbia	2002	YES	NO	YES	---	---	---
Florida	2002	---	---	---	---	---	---
Georgia	2002	YES	NO	YES	---	---	---
Hawaii	2002	YES	YES	YES	---	---	---
Idaho	2002	YES	YES	YES	---	---	---
Illinois	2002	YES	YES	YES	30,192,100	15,120,000	0
Indiana	2002	YES	YES	YES	---	---	---
Iowa	2002	NO	NO	NO	---	---	---
Kansas	2002	---	YES	YES	0	2,377,341	28,039
Kentucky	2002	YES	YES	YES	100,000	---	---
Louisiana	2002	NO	NO	NO	0	0	---
Maine	2002	YES	YES	YES	---	---	---
Maryland	2002	YES	YES	YES	---	---	---
Massachusetts	2002	YES	YES	YES	---	---	---
Michigan	2002	NO	NO	NO	---	---	---
Minnesota	2002	YES	YES	YES	---	---	---
Mississippi	2002	NO	NO	NO	---	---	---
Missouri	2002	NO	NO	NO	---	---	---
Montana	2002	NO	NO	NO	---	---	---
Nebraska	2002	NO	NO	NO	---	---	---
Nevada	2002	NO	---	---	---	---	---
New Hampshire	2002	NO	NO	NO	---	---	---
New Jersey	2002	YES	NO	NO	---	---	---
New Mexico	2002	NO	NO	NO	0	0	0
New York	2002	YES	NO	YES	0	0	---
North Carolina	2002	NO	NO	NO	---	---	---
North Dakota	2002	NO	NO	NO	---	---	---
Ohio	2002	NO	NO	NO	---	---	---
Oklahoma	2002	YES	YES	YES	0	0	0
Oregon	2002	NO	NO	NO	0	0	0
Pennsylvania	2002	YES	NO	YES	0	0	0
Rhode Island	2002	YES	YES	YES	0	0	0
South Carolina	2002	YES	YES	YES	---	---	---
South Dakota	2002	YES	NO	YES	0	0	0
Tennessee	2002	NO	NO	NO	---	---	---
Texas	2002	YES	YES	YES	347,912,250	15,382,583	---
Utah	2002	NO	NO	NO	---	---	---
Vermont	2002	YES	YES	YES	---	---	---
Virginia	2002	NO	NO	NO	---	---	---
Washington	2002	NO	NO	NO	0	0	0
West Virginia	2002	YES	YES	NO	---	---	---
Wisconsin	2002	YES	NO	NO	---	---	---
Wyoming	2002	NO	NO	NO	---	---	---
American Samoa	2002	NO	---	---	---	---	---
Guam	2002	---	---	---	---	---	---
Commonwealth of the Northern Mariana Islands	2002	NO	NO	NO	---	---	---
Puerto Rico	2002	YES	YES	YES	---	---	---
Virgin Islands	2002	NO	NO	NO	---	---	---

Appendix F.—Data Plan Responses
Common Core of Data, State Finance Survey: 2001–02

State	Year	3.4.c	3.4.cp	3.4.d	3.4.e	3.4.es	3.4.ep
		Dir supp paym Emp Benefits	Dir supp paym Emp Ben (Prop)	Dir Prog Supp Priv Sch Students	Dir Prog Supp Pub Sch Students	Public School Program Names	Dir Prog Supp Pub Sch St (Prop)
Alabama	2002	---	---	---	---	---	---
Alaska	2002	0	0	0	0	---	0
Arizona	2002	0	0	---	0	---	0
Arkansas	2002	---	---	---	---	Note ²⁹	---
California	2002	805,519,000	---	---	---	---	---
Colorado	2002	---	---	---	---	---	---
Connecticut	2002	253,796,361	---	21,162,145	270,126,812	---	9,646,872
Delaware	2002	0	0	3,299,250	0	N/A	0
District of Columbia	2002	52,857,000	---	---	---	---	---
Florida	2002	---	---	---	---	---	---
Georgia	2002	112,886,315	---	---	18,257,902	Note ³⁰	---
Hawaii	2002	---	---	249,172	---	---	---
Idaho	2002	1,024,300	---	---	---	---	---
Illinois	2002	749,667,518	0	0	94,878,832	---	---
Indiana	2002	465,400,000	---	---	103,511,594	---	---
Iowa	2002	---	---	---	---	---	---
Kansas	2002	105,073,187	0	0	98,383,841	KPERS	0
Kentucky	2002	551,228,923	---	---	17,541,000	Note ³¹	---
Louisiana	2002	0	---	0	66,469,017	Note ³²	---
Maine	2002	168,214,621	---	201,000	---	---	---
Maryland	2002	328,221,733	---	---	---	---	---
Massachusetts	2002	725,000,000	---	64,000,000	---	---	---
Michigan	2002	---	---	---	---	---	---
Minnesota	2002	---	---	---	42,288,051	---	---
Mississippi	2002	---	---	---	---	---	---
Missouri	2002	---	---	---	---	---	---
Montana	2002	---	---	---	---	---	---
Nebraska	2002	---	---	---	---	---	---
Nevada	2002	---	---	---	---	---	---
New Hampshire	2002	---	---	---	---	---	---
New Jersey	2002	---	---	---	---	---	---
New Mexico	2002	0	0	0	0	N/A	0
New York	2002	0	---	0	57,653,293	---	---
North Carolina	2002	---	---	---	---	---	---
North Dakota	2002	---	---	---	---	---	---
Ohio	2002	---	---	---	---	---	---
Oklahoma	2002	32,742,607	0	0	14,231,269	Note ³³	0
Oregon	2002	0	0	0	0	---	0
Pennsylvania	2002	0	0	21,205,315	0	---	0
Rhode Island	2002	31,264,196	0	0	0	---	---
South Carolina	2002	---	---	---	---	---	---
South Dakota	2002	253,545	7,089	0	7,260,434	Note ³⁴	8,186,539
Tennessee	2002	---	---	---	---	---	---
Texas	2002	1,027,075,236	---	17,635,092	---	Note ³⁵	---
Utah	2002	---	---	---	---	---	---
Vermont	2002	20,446,282	---	---	---	---	---
Virginia	2002	---	---	---	---	---	---
Washington	2002	0	0	0	0	0	0
West Virginia	2002	121,346,780	---	---	24,201,907	Note ³⁶	18,675,052
Wisconsin	2002	---	---	73,484,990	---	---	---
Wyoming	2002	---	---	---	---	---	---
American Samoa	2002	---	---	---	---	---	---
Guam	2002	---	---	---	---	---	---
Commonwealth of the Northern Mariana Islands	2002	---	---	---	---	---	---
Puerto Rico	2002	---	---	7,190,482	---	Note ³⁷	---
Virgin Islands	2002	---	---	---	---	---	---

²⁸No drafts were available when I linked to the site. Cannot answer question.

²⁹Desegregation, Surplus Commodities, Food Service, Teacher Retirement, Employee Insurance, Testing, Technology Improvements.

³⁰Academy for Blind, Schools for Deaf.

³¹State Operated Vocational Schools.

³²LA School for the Visually Impaired, LA School for the Deaf, LA Special Ed Center, LA School for Math, Science and Arts, New Orleans Center for Creative Arts/Riverfront, Special School District #1 & #2, Department of Corrections (Swanson, Jetson & Bridge City).

³³Psychologist for Special Education and Career Tech.

³⁴Wiring-Connecting the Schools/TTL Academies.

³⁵Juvenile Justice Alt. Ed. Prog.; Expenditures for State Administered District.

³⁶Computer Basic Skills, Success, Technology & Telecommunication Initial.

³⁷Title I, Eisenhower, Technology, P.R. Even Start.

Appendix F.—Data Plan Responses

Common Core of Data, State Finance Survey: 2001–02

State	Year	4.1	4.2	4.2.exp	4.3
		HS/ES Revenue & Exp?	HS/ES Revenue- location	HS/ES Revenue- location (other)	HS/ES Exp- location (other)
Alabama	2002	YES	Federal source revenues	---	Note ⁴⁹
Alaska	2002	NO	---	N/A	N/A
Arizona	2002	YES	Other	Local other	---
Arkansas	2002	YES	State source revenues	Note ³⁸	---
California	2002	YES	Federal source revenues	---	---
Colorado	2002	YES	Federal source revenues	---	Note ⁵⁰
Connecticut	2002	YES	Federal source revenues	---	Note ⁵¹
Delaware	2002	YES	Other	Note ³⁹	Note ⁵²
District Of Columbia	2002	YES	Federal source revenues	---	---
Florida	2002	---	---	---	---
Georgia	2002	YES	Federal source revenues	---	---
Hawaii	2002	NO	---	---	---
Idaho	2002	YES	Federal source revenues	---	Note ⁵³
Illinois	2002	YES	Federal source revenues	---	ommunity Services
Indiana	2002	YES	Federal source revenues	---	---
Iowa	2002	YES	Federal source revenues	---	Note ⁵⁴
Kansas	2002	YES	Federal source revenues	Note ⁴⁰	Note ⁵⁵
Kentucky	2002	YES	Other	Note ⁴¹	Note ⁵⁶
Louisiana	2002	YES	Federal source revenues	---	---
Maine	2002	YES	State source revenues	---	---
Maryland	2002	YES	State source revenues	---	---
Massachusetts	2002	NO	---	---	---
Michigan	2002	YES	---	Note ⁴²	Note ⁵⁷
Minnesota	2002	NO	Other munity Education	---	---
Mississippi	2002	NO	---	---	---
Missouri	2002	YES	Federal source revenues	---	Note ⁵⁸
Montana	2002	YES	Federal source revenues	---	Note ⁵⁹
Nebraska	2002	YES	Federal source revenues	---	---
Nevada	2002	YES	State source revenues	---	---
New Hampshire	2002	NO	---	---	---
New Jersey	2002	NO	---	---	---
New Mexico	2002	YES	Other	Note ⁴³	ial Revenue Funds
New York	2002	YES	Federal source revenues	---	---
North Carolina	2002	NO	---	---	---
North Dakota	2002	YES	Federal source revenues	Note ⁴⁴	Note ⁶⁰
Ohio	2002	YES	Federal source revenues	---	Note ⁶¹
Oklahoma	2002	YES	Federal source revenues	Note ⁴⁵	Note ⁶²
Oregon	2002	YES	Federal source revenues	---	Note ⁶³
Pennsylvania	2002	NO	---	---	---
Rhode Island	2002	NO	Other	---	---
South Carolina	2002	NO	---	---	---
South Dakota	2002	NO	Other	Note ⁴⁶	Note ⁶⁴
Tennessee	2002	YES	Federal source revenues	---	---
Texas	2002	YES	Other	Note ⁴⁷	Note ⁶⁵
Utah	2002	YES	Federal source revenues	---	Non-K-12
Vermont	2002	NO	---	---	---
Virginia	2002	YES	Federal source revenues	---	---
Washington	2002	YES	Federal source revenues	---	Note ⁶⁶
West Virginia	2002	YES	Federal source revenues	---	---
Wisconsin	2002	NO	---	N/A	N/A
Wyoming	2002	YES	Federal source revenues	---	---
American Samoa	2002	YES	Federal source revenues	---	---
Guam	2002	---	---	---	---
Commonwealth of the Northern Mariana Islands	2002	YES	Other	Note ⁴⁸	---
Puerto Rico	2002	NO	---	---	---
Virgin Islands	2002	NO	---	---	---

³⁸It's recorded in both, we have state programs called Smart Start and the federal and they are reported.

Appendix F.—Data Plan Responses

Common Core of Data, State Finance Survey: 2001–02

³⁹The federal Head Start and state Early Childhood Assistance Programs are incl/in the DE revenue figures as federal and state source revenues respectively.

⁴⁰All of the above—program would not let us select all.

⁴¹Revenue is reported as primarily Federal, but some is local and state revenue is reported.

⁴²The revenues come from many sources federal state and local. They are reported in the appropriate major class based on the definitions given in the NPEFS.

⁴³Federal Source Special Revenue Funds.

⁴⁴4579 Other Community Education Programs.

⁴⁵We report the revenue and expenditures as the schools report to us. Schools receive the funds and expend the funds. The majority are federal funds.

⁴⁶Head Start/Early Start programs are not run by SD school districts.

⁴⁷Federal and State source revenues.

⁴⁸Both Federal and State source revenues.

⁴⁹Depends on what the LEAs do w/the funds. If instruction is provided, it's reported under instruction, if they are providing community services, then it's reported there, etc.

⁵⁰Expenditures are reported in appropriated program & object areas.

⁵¹HS/ES expenditures are reported in the applicable function (i.e., instruction, support services, or some other) as determined by the grantee's use of funds.

⁵²The expenses for programs operated by LEA s are reported by the LEA. DE reports are generated by data from the state accounting system. Expenses would be reported based upon the coding used by the LEA. They may reported as either instruction or support services. Programs operated by vendors other than LEA s are reflected as Other Support Services expenses by the SEA.

⁵³Each LEA allocates their own expd. Reviewed a few LEAs and it appears the money is split b/w Instruction and Support Services, with by far the majority coded to instruction.

⁵⁴This will depend on the age of the student. If the student is of school age, then in instruction. If not, then community services.

⁵⁵All the above - program would not let us select all.

⁵⁶The major portion is reported in Instruction, but some is reported in Support Services.

⁵⁷It depends on the program and function. The costs for comm serv-based programs would be reported in comm serv. The preschool

⁵⁸Reported under Community Services.

⁵⁹Our one school uses the standard coding system and shows teachers in instruction 1000 and support staff in the 2000s area.

⁶⁰800-3300 Community Services.

⁶¹Districts report expenditures in both categories Instruction and Support Services.

⁶²Each of the functions relevant to the expenditures. Instructional salaries, materials, support to students.

⁶³They are reported where they are spent. Mostly instruction, but may incl/some support services as reported by the district.

⁶⁴HS/ES programs are not run by SD school districts.

⁶⁵Instruction, Support Services, Food Services, Community Services, and Construction.

⁶⁶Also reported in Support Services.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02

Imputation Flags

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

iR1A - Local Revenue Property Tax

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

iR1B - Local Revenue Non Property Tax

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

iR1C - Local Revenue Local Govt Property Tax

iR1C	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	5.4	3	5.4
R	53	94.6	56	100.0

iR1D - Local Revenue Local Govt Non Property Tax

iR1D	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	5.4	3	5.4
R	53	94.6	56	100.0

iR1E - Local Revenue Individual Tuition

iR1E	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	5.4	3	5.4
R	53	94.6	56	100.0

iR1F - Local Revenue Tuition from LEA's

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

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iR1G - Local Revenue Transportation fees from Individuals

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

iR1H - Local Revenue Transportation Fee LEA's

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

iR1I - Local Revenue Earnings on Investments

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

iR1J - Local Revenue Food Service

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

iR1K - Local Revenue Student Activities

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

iR1L - Local Revenue Other Revenue

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

iR1M - Local Revenue Textbooks

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

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iR1N - Local Revenue Summer School

iR1N	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	5.4	3	5.4
R	53	94.6	56	100.0

iSTR1 - Local Revenue Subtotal

iSTR1	Frequency	Percent	Cumulative frequency	Cumulative percent
R	50	89.3	50	89.3
T	6	10.7	56	100.0

iR2 - Intermediate Revenue

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

iR3 - State Revenue

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

iR4A - Federal Revenues Direct Grants

iR4A	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	3.6	2	3.6
R	54	96.4	56	100.0

iR4B - Federal Revenues thru State

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

iR4C - Federal Revenues thru Intermediate Agencies

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

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iR4D - Federal Revenues thru Other Sources					
iR4D	Frequency	Percent	Cumulative frequency	Cumulative percent	
A	1	1.8	1	1.8	
R	55	98.2	56	100.0	
iSTR4 - Federal Revenue Subtotal					
iSTR4	Frequency	Percent	Cumulative frequency	Cumulative percent	
R	54	96.4	54	96.4	
T	2	3.6	56	100.0	
iR5 - Other Sources of Revenue					
iR5	Frequency	Percent	Cumulative frequency	Cumulative percent	
I	2	3.6	2	3.6	
R	54	96.4	56	100.0	
iTR - Total Revenue from all Sources					
iTR	Frequency	Percent	Cumulative frequency	Cumulative percent	
R	52	92.9	52	92.9	
T	4	7.1	56	100.0	
iE11 - Instructional Expenditures Salary					
iE11	Frequency	Percent	Cumulative frequency	Cumulative percent	
A	1	1.8	1	1.8	
R	55	98.2	56	100.0	
iE12 - Instructional Expenditures Employee Benefits					
iE12	Frequency	Percent	Cumulative frequency	Cumulative percent	
A	1	1.8	1	1.8	
R	55	98.2	56	100.0	
iE13 - Instructional Expenditures Purchased Services					
iE13	Frequency	Percent	Cumulative frequency	Cumulative percent	
A	3	5.4	3	5.4	
R	53	94.6	56	100.0	

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iE14 - Instructional Expenditures Tuition

iE14	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	7.1	4	7.1
I	1	1.8	5	8.9
R	51	91.1	56	100.0

iE15 - Instructional Expenditures Tuition to Other LEA's

iE15	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	3.6	2	3.6
R	54	96.4	56	100.0

iE16 - Instructional Expenditures Supplies

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

iE17 - Instructional Expenditures Property

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

iE18 - Instructional Expenditures Other

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

iSTE1 - Instructional Expenditures Subtotal

iSTE1	Frequency	Percent	Cumulative frequency	Cumulative percent
R	53	94.6	53	94.6
T	3	5.4	56	100.0

iE212 - SS Salary Stu

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

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iE213 - SS Salary Instructional Staff

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

iE214 - SS Salary General Administration

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

iE215 - SS Salary School Administration

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

iE216 - SS Salary Operation & Maintenance

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

iE217 - SS Salary Transportation

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

E218 - SS Sal Other

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

iTE21 - SS Subtotal Salary

iTE21	Frequency	Percent	Cumulative frequency	Cumulative percent
R	55	98.2	55	98.2
T	1	1.8	56	100.0

iE222 - SS EmBen Stu

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

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iE223 - SS EmBen ISt				
iE223	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iE224 - SS EmBen General Administration				
iE224	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iE225 - SS EmBen School Administration				
iE225	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iE226 - SS EmBen Operation & Maintenance				
iE226	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iE227 - SS Employee Benefits Transportation				
iE227	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iE228 - SS EmBen Other				
iE228	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0
iTE22 - SS Subtotal Employee Benefit				
iTE22	Frequency	Percent	Cumulative frequency	Cumulative percent
R	55	98.2	55	98.2
T	1	1.8	56	100.0
iE232 - SS PurSv Stu				
iE232	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iE233 - SS PurSv ISt					
iE233	Frequency	Percent	Cumulative frequency	Cumulative percent	
A	1	1.8	1	1.8	
R	55	98.2	56	100.0	
iE234 - SS PurSv General Administration					
iE234	Frequency	Percent	Cumulative frequency	Cumulative percent	
A	1	1.8	1	1.8	
R	55	98.2	56	100.0	
iE235 - SS PurSv School Administration					
iE235	Frequency	Percent	Cumulative frequency	Cumulative percent	
A	1	1.8	1	1.8	
R	55	98.2	56	100.0	
iE236 - SS PurSv Operation & Maintenance					
iE236	Frequency	Percent	Cumulative frequency	Cumulative percent	
A	2	3.6	2	3.6	
R	54	96.4	56	100.0	
iE237 - SS Purchased Services Transportation					
iE237	Frequency	Percent	Cumulative frequency	Cumulative percent	
A	2	3.6	2	3.6	
R	54	96.4	56	100.0	
iE238 - SS PurSv Other					
iE238	Frequency	Percent	Cumulative frequency	Cumulative percent	
A	1	1.8	1	1.8	
R	55	98.2	56	100.0	
iTE23 - SS Subtotal Purchased Services					
iTE23	Frequency	Percent	Cumulative frequency	Cumulative percent	
R	52	92.9	52	92.9	
T	4	7.1	56	100.0	

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iE242 - SS Sup Stu				
iE242	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

iE243 - SS Sup ISt				
iE243	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

iE244 - SS Sup General Administration				
iE244	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

iE245 - SS Sup School Administration				
iE245	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

iE246 - SS Sup Operation & Maintenance				
iE246	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

iE247 - SS Sup Transportation				
iE247	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

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

iTE24 - SS Subtotal Sup				
iTE24	Frequency	Percent	Cumulative frequency	Cumulative percent
R	54	96.4	54	96.4
T	2	3.6	56	100.0

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iE252 - SS Prop Stu

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

iE253 - SS Prop ISt

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

iE254 - SS Prop General Administration

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

iE255 - SS Prop School Administration

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

iE256 - SS Prop Operation & Maintenance

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

iE257 - SS Prop Transportation

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

iE258 - SS Prop Other

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

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iTE25 - SS Subtotal Property

iTE25	Frequency	Percent	Cumulative frequency	Cumulative percent
R	55	98.2	55	98.2
T	1	1.8	56	100.0

iE262 - SS Oth Stu

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

iE263 - SS Oth IST

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

iE264 - SS Oth Gad

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

iE265 - SS Oth Sad

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

iE266 - SS Oth Operation & Maintenance

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

iE267 - SS Other Transportation

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

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iE268 - SS Oth Other					
iE268	Frequency	Percent	Cumulative frequency	Cumulative percent	
A	1	1.8	1	1.8	
R	55	98.2	56	100.0	
iTE26 - SS Subtotal Other					
iTE26	Frequency	Percent	Cumulative frequency	Cumulative percent	
R	53	94.6	53	94.6	
T	3	5.4	56	100.0	
iSTE22 - SS Subtotal Stu					
iSTE22	Frequency	Percent	Cumulative frequency	Cumulative percent	
R	56	100.0	56	100.0	
iSTE23 - SS SUBT Ist					
iSTE23	Frequency	Percent	Cumulative frequency	Cumulative percent	
R	56	100.0	56	100.0	
iSTE24 - SS SUBT Gad					
iSTE24	Frequency	Percent	Cumulative frequency	Cumulative percent	
R	56	100.0	56	100.0	
iSTE25 - SS SUBT Sad					
iSTE25	Frequency	Percent	Cumulative frequency	Cumulative percent	
R	56	100.0	56	100.0	
iSTE26 - SS Subtotal Operation & Maintenance					
iSTE26	Frequency	Percent	Cumulative frequency	Cumulative percent	
R	56	100.0	56	100.0	
iSTE27 - SS Subtotal Transportation					
iSTE27	Frequency	Percent	Cumulative frequency	Cumulative percent	
R	56	100.0	56	100.0	

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iSTE28 - SS Subtotal Other				
iSTE28	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iSTE2T - SS Subtotal				
iSTE2T	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iE3A11 - Non Instructional Food Salaries				
iE3A11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0
iE3A12 - Non Instructional Food Employee Benefits				
iE3A12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0
iE3A13 - Non Instructional Food Purchased Services				
iE3A13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	3.6	2	3.6
R	54	96.4	56	100.0
iE3A14 - Non Instructional Food Sup				
iE3A14	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0
iE3A2 - Non Instructional Food Prop				
iE3A2	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iE3A16 - Non Instructional Food Othr				
iE3A16	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	3.6	2	3.6
R	54	96.4	56	100.0

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iE3A1 - Non Instructional Food Subtotal

iE3A1	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

iE3B11 - Non Instructional Entr Salary

iE3B11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

iE3B12 - Non Instructional Services Enterprise Employee Benefits

iE3B12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

iE3B13 - Non Instructional Enterprise Purchased Services

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

iE3B14 - Non Instructional Entr Sup

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

iE3B2 - Non Instructional Serv Enterprise Property

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

iE3B16 - Non Instructional Serv Enterprise Other

iE3B16	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	1.8	1	1.8
R	55	98.2	56	100.0

iE3B1 - Non Instructional Serv Enterprise Subtotal

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

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iSTE3 - Non Instructional Services Total

iSTE3	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

iE4A1 - Direct Program Support Textbooks

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

iE4A2 - Direct Program Support Textbooks 9 Prop

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

iE4B1 - Direct Program Support Transport

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

iE4B2 - Direct Program Support Transport (Prop)

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

iE4C1 - Direct Program Support Emp Bene

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

iE4C2 - Direct Program Support Emp Bene (Prop)

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

iE4D - Direct Program Support Private School

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

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iE4E1 - Direct Program Support Other

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

iE4E2 - Direct Program Support Other (Property)

iE4E2	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	5.4	3	5.4
R	53	94.6	56	100.0

iSTE4 - Direct Program Sup Subtotal

iSTE4	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

iTE5 - Total Current Expenditures

iTE5	Frequency	Percent	Cumulative frequency	Cumulative percent
R	53	94.6	53	94.6
T	3	5.4	56	100.0

iE61 - Facilities Aquisition Non Property

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

iE62 - Facilities Aquisition Property (Land & Buildings)

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

iE63 - Facilities Aquisition (Equipment)

iE63	Frequency	Percent	Cumulative frequency	Cumulative percent
A	6	10.7	6	10.7
R	50	89.3	56	100.0

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iSTE6 - Facilities Aquisition (Property & Non Property) Total				
iSTE6	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iE7A1 - Other Use Debt Service Interest				
iE7A1	Frequency	Percent	Cumulative frequency	Cumulative percent
I	1	1.8	1	1.8
R	55	98.2	56	100.0
iE7A2 - Other Use Debt Service Redemption				
iE7A2	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iSTE7 - Other Use Debt Service Subtotal				
iSTE7	Frequency	Percent	Cumulative frequency	Cumulative percent
R	54	96.4	54	96.4
T	2	3.6	56	100.0
iE81 - Community Service Non Property				
iE81	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	5.4	3	5.4
I	2	3.6	5	8.9
R	51	91.1	56	100.0
iE82 - Community Service Property				
iE82	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	5.4	3	5.4
I	2	3.6	5	8.9
R	51	91.1	56	100.0
iE9A - Direct Cost Non Public School				
iE9A	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iE9B - Direct Cost Adult Ed				
iE9B	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
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Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iE9C - Direct Cost Community College				
iE9C	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iE9D - Direct Cost Other				
iE9D	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iE91 - Direct Cost Property				
iE91	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iSTE9 - Direct Cost Program Subtotal				
iSTE9	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iTE10 - Property Total				
iTE10	Frequency	Percent	Cumulative frequency	Cumulative percent
R	42	75.0	42	75.0
T	14	25.0	56	100.0
iTE11 - Total Expenditures for Education				
iTE11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	51	91.1	51	91.1
T	5	8.9	56	100.0
iX12C - Exclis For PI 100 297 Title I				
iX12C	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0
iX12D - Exclis For PI 100 297 Title 1 Carryover				
iX12D	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iX12E - Exclns For PI 100 297 Title VI				
iX12E	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

iX12F - Exclns For PI 100 297 Title VI Carryover				
iX12F	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

iTX12 - Total Exclns For PI 100 297				
iTX12	Frequency	Percent	Cumulative frequency	Cumulative percent
R	55	98.2	55	98.2
T	1	1.8	56	100.0

iNCE13 - Net Current Expenditures				
iNCE13	Frequency	Percent	Cumulative frequency	Cumulative percent
R	52	92.9	52	92.9
T	4	7.1	56	100.0

iADA - Average Daily Attend (A14A + A14B)				
iADA	Frequency	Percent	Cumulative frequency	Cumulative percent
T	55	100.0	55	100.0

iA14A - Average Daily Attendance (State Definition)				
iA14A	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

iA14B - Average Daily Attendance (NCES Definition)				
iA14B	Frequency	Percent	Cumulative frequency	Cumulative percent
R	56	100.0	56	100.0

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-1. Frequencies of imputation flags, state finance survey: 2001–02—Continued

iPPE15 - Per Pupil Expenditure

<u>iPPE15</u>	<u>Frequency</u>	<u>Percent</u>	<u>Cumulative frequency</u>	<u>Cumulative percent</u>
R	52	92.9	52	92.9
T	4	7.1	56	100.0

iMEMBR01- Student Membership

<u>iMEMBR01</u>	<u>Frequency</u>	<u>Percent</u>	<u>Cumulative frequency</u>	<u>Cumulative percent</u>
I	3	5.4	3	5.4
R	53	94.6	56	100.0

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), National Public Education Finance Survey (NPEFS) FY 2002, (stfis021b).

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-2. Minimum, maximum, and mean values for continuous variables, state finance survey: 2001–02

Variable	Label	N	Minimum	Maximum	Mean	-1	-2
R1A	LOCAL REV PROPERTY TAX	44	0.0	14,205,856,269.0	2,634,337,070.5	1	11
R1B	LOCAL REV NON PROPERTY TAX	44	0.0	1,814,000,662.0	171,053,700.0	1	11
R1C	LOCAL REV LOC GOVT PROP TAX	36	0.0	5,282,272,705.0	699,579,279.8	1	19
R1D	LOCAL REV LOC GOVT NON PROP TAX	36	0.0	2,169,319,653.0	177,084,381.6	1	19
R1E	LOCAL REV INDIVID TUITION	55	0.0	69,079,507.0	10,787,383.3	1	0
R1F	LOCAL REV TUITION FR LEA	55	0.0	975,359,865.0	71,699,917.3	1	0
R1G	LOCAL REV TRANSPORT FEES INDIVID	55	0.0	18,625,430.0	1,340,698.6	1	0
R1H	LOCAL REV TRANSPORT FEES LEA	55	0.0	164,510,562.0	4,697,542.8	1	0
R1I	LOCAL REV EARNINGS ON INVESTMT	55	0.0	776,571,348.0	76,954,088.6	1	0
R1J	LOCAL REV FOOD SERVICE	55	0.0	534,397,737.0	109,066,528.1	1	0
R1K	LOCAL REV STUDENT ACTIVITIES	55	0.0	391,260,373.0	51,400,852.1	1	0
R1L	LOCAL REV OTHER REVS	55	21,216.0	2,017,956,015.0	174,672,115.6	1	0
R1M	LOCAL REV TEXTBOOK REVS	55	0.0	69,906,981.0	3,135,110.7	1	0
R1N	LOCAL REV SUMMER SCHOOL	55	0.0	19,810,818.0	2,368,334.5	1	0
STR1	LOCAL REV SUBTOTAL	55	159,812.0	16,371,097,702.0	3,247,853,942.6	1	0
R2	INTERMED REVENUES	55	0.0	210,673,126.0	24,002,718.0	1	0
R3	STATE REVENUES	54	0.0	31,038,376,198.0	3,857,248,990.5	1	1
R4A	FED REV DIRECT GRANTS	55	0.0	658,392,975.0	61,798,885.7	1	0
R4B	FED REV THRU STATE	55	5,743,429.0	4,008,709,147.0	519,855,528.0	1	0
R4C	FED REV THRU INTERMED AGENCIES	55	0.0	97,142,425.0	7,809,562.1	1	0
R4D	FED REV OTHER SOURCES	55	0.0	171,821,426.0	28,019,661.0	1	0
STR4	FED REV SUBTOTAL	55	17,870,583.0	4,842,634,969.0	617,483,636.9	1	0
R5	OTHER SOURCES OF REVENUE	55	0.0	6,352,926,285.0	715,227,793.5	1	0
TR	TOTAL REVENUE FROM ALL SOURCES	55	55,442,773.0	52,252,108,869.0	7,676,457,488.1	1	0
E11	INSTR EXP SALARIES	55	14,048,382.0	20,161,156,453.0	2,979,832,357.8	1	0
E12	INSTR EXP EMP BENEFITS	55	2,715,797.0	5,078,523,799.0	766,678,790.4	1	0
E13	INSTR EXP PURCHASED SERVICES	55	138,144.0	990,456,911.0	120,674,278.9	1	0
E14	INSTR EXP TUITION	55	0.0	522,991,381.0	59,235,258.5	1	0
E15	INSTR EXP TUITION TO OTHER LEA	55	0.0	1,060,314,007.0	84,871,764.1	1	0
E16	INSTR EXP SUPPLIES	55	833,205.0	1,808,867,120.0	204,653,112.2	1	0
E17	INSTR EXP PROPERTY	55	0.0	209,320,181.0	52,509,532.6	1	0
E18	INSTR EXP OTHER	55	0.0	144,166,848.0	20,034,751.2	1	0
STE1	INSTR EXP SUBTOTAL	55	21,887,353.0	28,566,062,856.0	4,151,108,549.0	1	0
E212	SUP EXP SALARY STUDENTS	55	0.0	1,468,115,650.0	242,978,308.3	1	0
E213	SUP EXP SALARY INST STAFF	55	0.0	1,714,586,476.0	193,749,993.3	1	0
E214	SUP EXP SALARY GEN ADMIN	55	0.0	306,272,991.0	65,251,202.7	1	0
E215	SUP EXP SALARY SCH ADMIN	55	0.0	2,301,340,954.0	283,208,386.2	1	0
E216	SUP EXP SALARY OPER & MAIN	55	0.0	1,905,171,123.0	256,755,432.4	1	0
E217	SUP EXP SALARY STUDENT TRANSP	55	0.0	500,743,949.0	104,049,439.0	1	0
E218	SUP EXP SALARY OTHER SERVICES	55	47,799.0	1,224,174,887.0	108,975,136.8	1	0
TE21	SUP EXP SALARY SUBTOTAL	55	3,331,538.0	9,317,931,669.0	1,254,967,898.7	1	0
E222	SUP EXP EMP BENE STUDENTS	55	0.0	376,063,656.0	60,470,879.5	1	0
E223	SUP EXP EMP BENE INST STAFF	55	0.0	383,922,376.0	47,098,987.7	1	0
E224	SUP EXP EMP BENNE GEN ADMIN	55	0.0	104,219,748.0	19,696,219.6	1	0
E225	SUP EXP EMP BENE SCH ADMIN	55	0.0	569,699,342.0	71,402,937.4	1	0
E226	SUP EXP EMP BENE OPER & MAIN	55	0.0	491,661,485.0	73,877,557.0	1	0
E227	SUP EXP EMP BENE PUPIL TRANS	55	0.0	132,808,663.0	31,450,384.9	1	0
E228	SUP EXP EMP BENE OTHER SERV	55	10,312.0	345,194,653.0	32,857,755.3	1	0
TE22	SUP EXP EMP BENE SUBTOTAL	55	901,410.0	2,363,053,149.0	336,854,721.5	1	0
E232	SUP EXP PURCH SV STUDENTS	55	82,645.0	150,941,751.0	27,253,059.2	1	0
E233	SUP EXP PURCH SV INST STAFF	55	18,886.0	422,009,878.0	39,678,529.9	1	0

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-2. Minimum, maximum, and mean values for continuous variables, state finance survey: 2001–02—Continued

Variable	Label	N	Minimum	Maximum	Mean	-1	-2
E234	SUP EXP PURCH SV GEN ADMIN	55	23,666.0	253,667,387.0	41,111,194.8	1	0
E235	SUP EXP PURCH SV SCH ADMIN	55	0.0	133,788,007.0	12,155,754.6	1	0
E236	SUP EXP PURCH SV OPER & MAIN	55	0.0	1,040,226,999.0	174,236,014.2	1	0
E237	SUP EXP PURCH SV PUPIL TRANSP	55	0.0	1,023,397,534.0	112,586,900.9	1	0
E238	SUP EXP PURCH SV OTHER SERV	55	47,777.0	480,660,502.0	54,328,256.0	1	0
TE23	SUP EXP PURCH SV SUBTOTAL	55	537,361.0	2,809,237,133.0	461,349,709.6	1	0
E242	SUP EXP SUPPLIES STUDENTS	55	0.0	50,435,548.0	8,147,315.8	1	0
E243	SUP EXP SUPPLIES INST STAFF	55	0.0	293,737,593.0	31,392,360.3	1	0
E244	SUP EXP SUPPLIES GEN ADMIN	55	0.0	24,524,967.0	4,292,641.7	1	0
E245	SUP EXP SUPPLIES SCH ADMIN	55	0.0	70,267,367.0	7,390,738.9	1	0
E246	SUP EXP SUPPLIES OPER & MAIN	55	0.0	1,063,744,218.0	126,669,267.8	1	0
E247	SUP EXP SUPPLIES PUPIL TRANSP	55	0.0	84,503,532.0	18,291,560.0	1	0
E248	SUP EXP SUPPLIES OTHER SERV	55	0.0	136,911,088.0	12,801,887.2	1	0
TE24	SUP EXP SUPPLIES SUBTOTAL	55	458,491.0	1,577,528,599.0	208,985,771.7	1	0
E252	SUP EXP PROPERTY STUDENTS	55	0.0	11,551,166.0	1,812,979.5	1	0
E253	SUP EXP PROPERTY INST STAFF	55	0.0	96,833,646.0	11,607,912.0	1	0
E254	SUP EXP PROPERTY GEN ADMIN	55	0.0	9,970,355.0	1,728,886.8	1	0
E255	SUP EXP PROPERTY SCH ADMIN	55	0.0	14,969,796.0	1,973,748.5	1	0
E256	SUP EXP PROPERTY OPER & MAIN	55	0.0	210,229,065.0	19,445,569.4	1	0
E257	SUP EXP PROPERTY PUPIL TRANSP	55	0.0	107,634,951.0	19,222,593.9	1	0
E258	SUP EXP PROPERTY OTHER SERV	55	0.0	78,683,151.0	9,791,250.3	1	0
TE25	SUP EXP PROPERTY SUBTOTAL	55	29,995.0	372,843,651.0	65,582,940.3	1	0
E262	SUP EXP OTHER STUDENTS	55	0.0	63,514,166.0	2,851,492.6	1	0
E263	SUP EXP OTHER INST STAFF	55	0.0	50,870,735.0	4,273,248.2	1	0
E264	SUP EXP OTHER GEN ADMIN	55	0.0	55,049,373.0	8,694,176.4	1	0
E265	SUP EXP OTHER SCH ADMIN	55	0.0	35,361,408.0	1,999,817.2	1	0
E266	SUP EXP OTHER OPER & MAIN	55	0.0	90,351,496.0	5,863,192.6	1	0
E267	SUP EXP OTHER PUPIL TRANSP	55	0.0	56,791,052.0	3,557,043.7	1	0
E268	SUP EXP OTHER OTHER SERV	55	0.0	167,431,478.0	18,077,530.3	1	0
TE26	SUP EXP OTHER SUBTOTAL	55	0.0	283,594,452.0	45,316,501.1	1	0
STE22	SUP EXP SUBTOTAL STUDENTS	55	479,621.0	1,999,778,141.0	341,701,055.4	1	0
STE23	SUP EXP SUBTOTAL INST STAFF	55	41,488.0	2,815,682,886.0	316,193,119.3	1	0
STE24	SUP EXP SUBTOTAL GEN ADMIN	55	579,543.0	671,625,615.0	139,045,435.2	1	0
STE25	SUP EXP SUBTOTAL SCH ADMIN	55	0.0	3,076,397,799.0	376,157,634.4	1	0
STE26	SUP EXP SUBTOTAL OPER & MAIN	55	0.0	4,359,473,103.0	637,401,464.0	1	0
STE27	SUP EXP SUBTOTAL PUPIL TRANSP	55	61,923.0	1,587,471,612.0	269,935,328.5	1	0
STE28	SUP EXP SUBTOTAL OTHER SERV	55	120,822.0	2,190,732,435.0	227,040,565.7	1	0
STE2T	SUP EXP TOTAL SUPPORT SERVICES	55	5,252,646.0	15,960,392,038.0	2,307,474,602.5	1	0
E3A11	NON INST SERV FOOD SERV SALARIES	55	303,330.0	616,542,314.0	95,515,895.0	1	0
E3A12	NON INST SERV FOOD SERV EMP BENE	55	81,194.0	168,150,577.0	27,669,588.7	1	0
E3A13	NON INST SERV FOOD SERV PURCH SERV	55	0.0	132,121,097.0	19,379,465.7	1	0
E3A14	NON INST SERV FOOD SERV SUPPLIES	55	173,527.0	837,349,703.0	121,479,783.3	1	0
E3A2	NON INSTR SERV FOOD SERV PROPERTY	55	0.0	27,950,768.0	4,375,535.7	1	0
E3A16	NON INSTR SERV FOOD SERV OTHER	55	0.0	29,476,481.0	3,277,553.0	1	0
E3A1	NON INSTR SERV FOOD SERV SUBTOTAL	55	2,568,828.0	1,678,792,850.0	267,322,285.7	1	0
E3B11	NON INSTR SERV ENTERPRISE SALARIES	55	0.0	34,335,644.0	2,922,221.6	1	0
E3B12	NON INSTR SERV ENTERPRISE EMP BENE	55	0.0	8,339,626.0	607,695.1	1	0
E3B13	NON INSTR SERV ENTERPRISE PURCH SERV	55	0.0	90,230,301.0	3,354,091.1	1	0
E3B14	NON INSTR SERV ENTERPRISE SUPPLIES	55	0.0	60,809,121.0	4,747,426.1	1	0
E3B2	NON INSTR SERV ENTERPRISE PROPERTY	55	0.0	6,185,810.0	297,895.2	1	0
E3B16	NON INSTR SERV ENTERPRISE OTHER	55	0.0	110,089,629.0	3,022,635.7	1	0

See notes at end of table.

Appendix G.—Value Distribution and Field Frequencies
Revised File

Table G-2. Minimum, maximum, and mean values for continuous variables, state finance survey: 2001–02—Continued

Variable	Label	N	Minimum	Maximum	Mean	-1	-2
E3B1	NON INSTR SERV ENTERPRISE SUBTOTAL	55	0.0	127,432,092.0	14,654,069.7	1	0
STE3	NON INSTR SERV TOTAL	55	2,568,828.0	1,739,089,275.0	281,976,355.4	1	0
E4A1	DIRECT PROG SUP TEXTBOOKS	55	0.0	0.0	0.0	1	0
E4A2	DIRECT PROG SUP TEXTBOOKS 9 PROP	55	0.0	0.0	0.0	1	0
E4B1	DIRECT PROG SUP TRANSPORT	55	0.0	0.0	0.0	1	0
E4B2	DIRECT PROG SUP TRANSPORT (PROP)	55	0.0	0.0	0.0	1	0
E4C1	DIRECT PROG SUP EMP BENE	55	0.0	0.0	0.0	1	0
E4C2	DIRECT PROG SUP EMP BENE (PROP)	55	0.0	0.0	0.0	1	0
E4D	DIRECT PROG SUP PRIV SCH STUDENT	55	0.0	73,484,990.0	3,524,008.4	1	0
E4E1	DIRECT PROG SUP OTHER	55	0.0	0.0	0.0	1	0
E4E2	DIRECT PROG SUP OTHER (PROPERTY)	55	0.0	0.0	0.0	1	0
STE4	DIRECT PROG SUP SUBTOTAL	55	0.0	0.0	0.0	1	0
TE5	CURRENT EXPENDITURES	55	46,191,639.0	46,265,544,169.0	6,740,559,506.9	1	0
E61	FACILITIES AQUIS NON PROPERTY	55	102,616.0	5,049,383,407.0	624,530,564.0	1	0
E62	FACILITIES AQUIS PROP (LAND & BLDS)	55	0.0	1,630,185,656.0	111,076,107.0	1	0
E63	FACILITIES AQUIS PROP (EQUIPMENT)	55	0.0	348,772,750.0	47,473,696.8	1	0
STE6	FACILITIES AQUIS NON-PROP & PROP TOTAL	55	102,616.0	6,228,450,640.0	783,080,367.7	1	0
E7A1	OTHER USE DEBT SERVICE INTEREST	55	0.0	1,400,881,282.0	191,668,356.5	1	0
E7A2	OTHER USE DEBT SERV REDEMPTION	55	0.0	1,952,551,831.0	295,611,575.8	1	0
STE7	OTHER USE DEBT SERV SUBTOTAL	55	0.0	2,682,025,948.0	487,279,932.3	1	0
E81	COMM SERV NON PROPERTY	55	0.0	386,941,151.0	48,370,260.6	1	0
E82	COMM SERV PROPERTY	55	0.0	13,337,447.0	1,083,934.3	1	0
E9A	DIRECT COST PROG NON PUB SCH	55	0.0	296,572,997.0	16,805,264.2	1	0
E9B	DIRECT COST PROG ADULT ED	55	0.0	582,878,133.0	36,177,135.8	1	0
E9C	DIRECT COST PROG COMM COLLEGE	55	0.0	389,900.0	7,280.6	1	0
E9D	DIRECT COST PROG OTHER	55	0.0	695,355,297.0	14,747,827.3	1	0
E9I	DIRECT COST PROG PROPERTY	55	0.0	14,496,655.0	1,291,930.7	1	0
STE9	DIRECT COST PROG SUBTOTAL	55	0.0	1,251,147,437.0	67,737,507.8	1	0
TE10	PROPERTY TOTAL	55	32,099.0	2,123,813,431.0	283,691,572.6	1	0
TE11	TOTAL EXPENDITURES FOR EDUCATION	55	54,404,805.0	53,971,731,067.0	7,764,889,412.0	1	0
X12C	EXCLUS FOR PL 100 297 TITLE I	55	0.0	938,671,911.0	137,909,780.5	1	0
X12D	EXCLUS FOR PL 100 297 TITLE I CARRYOVER	55	0.0	288,302,462.0	19,666,288.8	1	0
X12E	EXCLUS FOR PL 100 297 TITLE VI	55	264,946.0	58,905,620.0	9,549,277.2	1	0
X12F	EXCLUS FOR PL 100 297 TITLE VI CARRYOVER	55	0.0	18,502,783.0	1,759,581.5	1	0
TX12	TOTAL EXCLUS FOR PL 100 297	55	6,635,866.0	1,675,271,795.0	346,983,835.3	1	0
NCE13	NET CURRENT EXPENDITURES	55	38,919,651.0	44,590,272,374.0	6,393,575,671.6	1	0
ADA	ADA (STATE AND NCES DEFINITION)	55	9,426.0	6,219,160.0	821,512.1	1	0
A14A	ADA (STATE DEFINITION)	27	62,681.0	6,219,160.0	1,138,932.1	1	28
A14B	ADA (NCES DEFINITION)	28	9,426.0	1,691,123.0	515,428.5	1	27
PPE15	PER PUPIL EXPENDITURE	55	2,513.0	13,864.0	7,584.1	1	0
Member01	TOTAL STUDENT	56	10,479.0	6,248,610.0	863,735.6	0	0

Note:

-1' = 'Missing'

-2' = 'Not Applicable'

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), National Public Education Finance Survey (NPEFS) FY 2002, (stfis021b).

Appendix H: State Notes

Final File

State Name	Fiscal Year	Other
Alabama	October 1 – September 30	Large increase in capitalization threshold.
Alaska	July 1 – June 30	
Arizona	July 1 – June 30	First year for sales tax funded revenue targeted for classroom, salaries, and support services
Arkansas	July 1 – June 30	Large increase in local property tax due to mileage rate increase.
California	July 1 – June 30	CDE lost authority to collect fiscal data for charter schools. Charter schools making up 18 percent of all charter school average daily attendance did not report. Average daily attendance has been adjusted by removing 18 percent of total average daily attendance in charter schools by the state data coordinator. Student membership was adjusted by NCES by removing 18 percent of total student membership in charter schools as reported on the CCD School universe. Increase in facility expenditures due to grant funds from Proposition 1A.
Colorado	July 1 – June 30	
District of Columbia	July 1 – June 30	No imputation of Other Sources of Revenue and Debt Service.
Florida	July 1 – June 30	Large decrease in state revenue due to decreased sales tax after 9/11.
Georgia	July 1 – June 30	
Hawaii	July 1 – June 30	
Idaho	July 1 – June 30	
Illinois	July 1 – June 30	
Indiana	July 1 – June 30	
Iowa	July 1 – June 30	
Kentucky	July 1 – June 30	
Louisiana	July 1 – June 30	
Maine	July 1 – June 30	
Massachusetts	July 1 – June 30	New chart of accounts FY 2002
Michigan	July 1 – June 30	
Minnesota	July 1 – June 30	
Mississippi	July 1 – June 30	
Montana	July 1 – June 30	2001 state legislature passed a bill that requires that motor vehicle and other taxes (formerly other local revenue) would be sent to the state and returned in the form of block grants.

Appendix H: State Notes
Final File

Nebraska	September 1- August 31	
New Jersey	July 1 – June 30	
New Mexico	July 1 – June 30	
New York	July 1 – June 30	
North Carolina	July 1 – June 30	
North Dakota	July 1 – June 30	
Ohio	July 1 – June 30	
Oklahoma	July 1 – June 30	
Oregon	July 1 – June 30	
Pennsylvania	July 1 – June 30	
Rhode Island	July 1 – June 30	
South Carolina	July 1 – June 30	
South Dakota	July 1 – June 30	
Tennessee	July 1 – June 30	
Texas	September 1 – August 31	Increase in capitalization threshold to \$5,000.
Utah	July 1 – June 30	
Vermont	July 1 – June 30	
Virginia	July 1 – June 30	
Washington	July 1 – June 30	
West Virginia	July 1 – June 30	
Wisconsin	July 1 – June 30	
Wyoming	July 1 – June 30	

ED Form 2447
OMB Number 1850-0067
Approval expires
December 31, 2004

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

**The National Public
Education Financial Survey**

Fiscal Year 2002

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

RETURN COMPLETED FORM TO:

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

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

CERTIFICATION: I hereby certify that to the best of my knowledge and belief, the data reported in sections I-XV below constitute a true and full report of revenues, expenditures and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of public law 97-35, as revised by the Elementary and Secondary Act of 1965.

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)
a. Property Tax (1110) [Include only Ad Valorem taxes. Do not include penalties and interest or dependent district's property taxes here.]	R1A \$ _____
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.]	R1B \$ _____
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.]	R1C \$ _____
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.]	R1D \$ _____
e. Tuition From Individuals (1310) [Include tuition from individuals only.]	R1E \$ _____
f. Tuition From Other LEAs Within The State (1320) [Include tuition from other LEAs within the State only.]	R1F \$ _____
g. Transportation Fees From Individuals (1410) [Include transportation fees from individuals only.]	R1G \$ _____
h. Transportation fees from other LEAs Within the State (1420) [Include transportation fees from other LEAs within the state only.]	R1H \$ _____
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.]	R1I \$ _____
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.]	R1J \$ _____

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>R1K \$ _____</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>R1L \$ _____</p>
<p>m. Textbook Revenues (1940) [Include textbook sales and rentals.]</p>	<p>R1M \$ _____</p>
<p>n. Summer School Revenue [Include tuition from students, other LEAs, fees and charges.]</p>	<p>R1N \$ _____</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>STR1 \$ _____</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>R2 \$ _____</p>
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<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>R3 \$ _____</p>
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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>R4A \$ _____</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>R4B \$ _____</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>R4C \$ _____</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>R4D \$ _____</p>
<p>Federal Sources of Revenue Subtotal (4000)</p>	<p>STR4 \$ _____</p>

<p>V. OTHER SOURCES OF REVENUE (5000) [Include bond principal and premiums. Accrued interest realized from the sale of bonds should be included when permitted by State law. Include amounts available from the sale of school property or compensation for the loss of fixed assets. Do not include proprietary funds gain on sale of fixed assets here, but in 1900.]</p>	<p>R5 \$ _____</p>
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<p>TOTAL REVENUE FROM ALL SOURCES [Should agree with sum of subtotals I, II, III, and IV. DO NOT include other sources of revenue (5000).]</p>	<p>TR \$ _____</p>
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**PUBLIC ELEMENTARY AND SECONDARY
EDUCATION EXPENDITURES**

I. INSTRUCTION (1000) ¹	AMOUNT (omit cents)
1. Salaries (100) [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]	E11 \$ _____
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.]	E12 \$ _____
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).]	E13 \$ _____
4. Tuition (562, 563, 569) [Include tuition to other LEAs outside the State, tuition to private schools, and other tuition. Exclude (561).]	E14 \$ _____
5. Tuition to Other LEAs Within the State (561)	E15 \$ _____
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.]	E16 \$ _____
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.]	E17 \$ _____
8. Other (800) [Include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations.]	E18 \$ _____
Instruction Expenditures Subtotal (1000) [DO NOT include tuition to other LEAs within the State (561) or Property (700) in this subtotal.]	STE1 \$ _____

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

II. SUPPORT SERVICES (2000) [See instructions for a more detailed listing under each Support Services function and object.]	AMOUNT (omit cents)		
	Students ² (2100)	Instructional Staff ³ (2200)	General Administration ⁴ (2300)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 2. E212 \$ _____	Note: Include salaries only for staff in footnote 3. E213 \$ _____	Note: Include salaries only for staff in footnote 4. E214 \$ _____
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. E222 \$ _____	Note: Include employee benefits only for staff in footnote 3. E223 \$ _____	Note: Include employee benefits only for staff in footnote 4. E224 \$ _____
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 E232 \$ _____	Note: Only include 3b here E233 \$ _____	Note: Only include 3c here E234 \$ _____
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.]	E242 \$ _____	E243 \$ _____	E244 \$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment and the like.]	E252 \$ _____	E253 \$ _____	E254 \$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E262 \$ _____	E263 \$ _____	E264 \$ _____
Support Services Expenditures Subtotal (2100-2300) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2100 STE22 \$ _____	Subtotal 2200 STE23 \$ _____	Subtotal 2300 STE24 \$ _____

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

³Include 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.

⁴Include 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.]	AMOUNT (omit cents)		
	School Administration⁵ (2400)	Operations and Maintenance⁶ (2600)	Student Transportation⁷ (2700)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 5. E215 \$ _____	Note: Include salaries only for staff in footnote 6. E216 \$ _____	Note: Include salaries only for staff in footnote 7. E217 \$ _____
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 other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 5. E225 \$ _____	Note: Include employee benefits only for staff in footnote 6. E226 \$ _____	Note: Include employee benefits only for staff in footnote 7. E227 \$ _____
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 E235 \$ _____	Note: Only include 3b here E236 \$ _____	Note: Only include 3c here E237 \$ _____
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.]	E245 \$ _____	E246 \$ _____	E247 \$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	E255 \$ _____	E256 \$ _____	E257 \$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E265 \$ _____	E266 \$ _____	E267 \$ _____
Support Services Expenditures Subtotal (2400-2700) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for column.]	Subtotal 2400 STE25 \$ _____	Subtotal 2600 STE26 \$ _____	Subtotal 2700 STE27 \$ _____

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

⁶Include 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.

⁷Include 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. E218 \$ _____	TE21 \$ _____
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. E228 \$ _____	TE22 \$ _____
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.]	E238 \$ _____	TE23 \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books and periodicals.]	E248 \$ _____	TE24 \$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	E258 \$ _____	TE25 \$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees. Include short-term interest payments here.]	E268 \$ _____	TE26 \$ _____
Support Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2500, 2800, 2900 STE28 \$ _____	Subtotal all support services (2100-2900) STE2T \$ _____

⁸Business 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.]	E3A11 \$ _____	E3B11 \$ _____
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.]	E3A12 \$ _____	E3B12 \$ _____
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 E3A13 \$ _____	Note: Only include 3b here E3B13 \$ _____
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 E3A14 \$ _____	Note: Only include 4b here E3B14 \$ _____
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 E3A2 \$ _____	Note: Only include 5b here E3B2 \$ _____
6. Other (800); exclude Interest on Bonds (830) [Put 830 in function 5100] [Include miscellaneous expenditures for goods and services not mentioned above.]	E3A16 \$ _____	E3B16 \$ _____
Operation of Non-Instructional Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	E3A1 \$ _____	E3B1 \$ _____

⁹Note 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.

¹⁰Enterprise 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].	E4A1 \$ _____ E4A2 \$ _____
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].	E4B1 \$ _____ E4B2 \$ _____
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].	E4C1 \$ _____ E4C2 \$ _____
d. Direct Program Support for Private School Students [Include expenditures by SEA or State made for/on behalf of private school students.]	E4D \$ _____
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].	E4E1 \$ _____ E4E2 \$ _____
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.]	STE4 \$ _____
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.]	TE5 \$ _____

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).]	E61 \$ _____
2. Property Expenditures [Include Land and Improvements (710), and Land and Existing Buildings (720).]	E62 \$ _____
3. Equipment [Include expenditures for the initial purchase of newly constructed or renovated schools, and replacement items of equipment (730).]	E63 \$ _____

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 Principal (910)	E7A1 \$ _____ E7A2 \$ _____
Other Uses Subtotal	STE7 \$ _____

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).	E81 \$ _____
2. Property (700) [furniture, fixtures, equipment]	E82 \$ _____
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).]	E9A \$ _____
b. Adult Education (program #600) [Do not include property (object 700).]	E9B \$ _____
c. Community College (program #700) [Do not include property (object 700).]	E9C \$ _____
d. Other (specify program name on dotted line) _____ _____ _____	E9D \$ _____
IX. Direct Cost Programs	
1. Property (700) [Include property from Non-Public School Programs (#500), Adult Education (#600), Community College (#700) and Other.]	E91 \$ _____
Direct Cost Programs Subtotal [DO NOT include Property (700) in this subtotal.]	STE9 \$ _____
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).]	TE10 \$ _____
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).]	TE11 \$ _____

XII. Exclusions from Current Expenditures for State per pupil expenditures (SPPE)	AMOUNT (omit cents) (shaded areas need not be completed)
a. Tuition paid by individuals (1310)	Obtained from p. 1 (1310)
b. Transportation fees paid by individuals (1410)	Obtained from p.1 (1410)
c. Title I expenditures [Note: DO NOT simply restate revenues received. This item is to contain expenditures.]	X12C \$ _____
d. Title I carryover expenditures	X12D \$ _____
e. Title VI expenditures [Note: DO NOT simply restate revenues received. This item is to contain expenditures.]	X12E \$ _____
f. Title VI carryover expenditures	X12F \$ _____
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.]	A14A
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.]	A14B

	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)	