

# **Public Elementary and Secondary School Revenues and Expenditures, by State: Fiscal Year 1992**

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## I. Introduction

### DATA COLLECTION DESCRIPTION

United States Department of Education. National Center for Education Statistics

COMMON CORE OF DATA: NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY, 1992

SUMMARY: The National Public Education Financial Survey is an annual state-level collection of revenues and expenditures for public education, grades prekindergarten through 12, beginning with fiscal year 1989. Revenues and expenditures are audited after the close of the fiscal year and are then submitted to the National Center for Education Statistics by each state education agency. Variables include local revenue sources such as property taxes, tuition, and fees; intermediate and state revenues; federal sources of income; and other sources of revenue. Expenditure categories reported on include instructional expenditures (salaries and benefits, supplies, and services), support services expenditures (for staff, students, and administration), noninstructional services (such as food service), direct program support, facilities acquisition, construction services, community services, direct cost programs, and exclusions from correct expenditures. The average daily attendance is also provided.

UNIVERSE: All public elementary and secondary education agencies in the 50 states, the District of Columbia, and outlying areas.

NOTE: The codebook is provided as Portable Document Format (PDF) file. The PDF file format was developed by Adobe Systems Incorporated and can be accessed using PDF reader software, such as the Adobe Acrobat Reader.

EXTENT OF COLLECTION: 1 data file + machine-readable documentation (PDF) + SAS data definition statements

DATA FORMAT: Logical Record Length with SAS data definition statement

## State Codes and Abbreviations Used in the Dataset

STATE NAME	STED	NEW FIPS	OLD FIPS	STABR
ALABAMA	10	01	01	AL
ALASKA	11	02	02	AK
ARIZONA	12	04	04	AZ
ARKANSAS	13	05	05	AR
CALIFORNIA	14	06	06	CA
COLORADO	15	08	08	CO
CONNECTICUT	16	09	09	CT
DELAWARE	17	10	10	DE
DISTRICT OF COLUMBIA	18	11	11	DC
FLORIDA	19	12	12	FL
GEORGIA	20	13	13	GA
HAWAII	21	15	15	HI
IDAHO	22	16	16	ID
ILLINOIS	23	17	17	IL
INDIANA	24	18	18	IN
IOWA	25	19	19	IA
KANSAS	26	20	20	KS
KENTUCKY	27	21	21	KY
LOUISIANA	28	22	22	LA
MAINE	29	23	23	ME
MARYLAND	30	24	24	MD
MASSACHUSETTS	31	25	25	MA
MICHIGAN	32	26	26	MI
MINNESOTA	33	27	27	MN
MISSISSIPPI	34	28	28	MS
MISSOURI	35	29	29	MO
MONTANA	36	30	30	MT
NEBRASKA	37	31	31	NE
NEVADA	38	32	32	NV
NEW HAMPSHIRE	39	33	33	NH
NEW JERSEY	40	34	34	NJ
NEW MEXICO	41	35	35	NM
NEW YORK	42	36	36	NY
NORTH CAROLINA	43	37	37	NC
NORTH DAKOTA	44	38	38	ND
OHIO	45	39	39	OH
OKLAHOMA	46	40	40	OK
OREGON	47	41	41	OR
PENNSYLVANIA	48	42	42	PA
RHODE ISLAND	49	44	44	RI
SOUTH CAROLINA	50	45	45	SC
SOUTH DAKOTA	51	46	46	SD
TENNESSEE	52	47	47	TN
TEXAS	53	48	48	TX

**State Codes and Abbreviations Used in the Dataset (Cont.)**

STATE NAME	STED	NEW FIPS	OLD FIPS	STABR
UTAH	54	49	49	UT
VERMONT	55	50	50	VT
VIRGINIA	56	51	51	VA
WASHINGTON	57	53	53	WA
WEST VIRGINIA	58	54	54	WV
WISCONSIN	59	55	55	WI
WYOMING	60	56	56	WY
 <u>OUTLYING AREAS</u>				
TRUST TERRITORY	65	59	59	TT
AMERICAN SAMOA	61	60	03	AS
GUAM	63	66	14	GU
NO. MARIANAS	69	69	60	CM
PUERTO RICO	64	72	43	PR
VIRGIN ISLANDS	66	78	52	VI

**\*\*\* NOTE \*\*\***

Users of the data tape should be aware that the Common Core of Data Public elementary and secondary school revenues and expenditures survey used the "old" FIPS codes prior to the 1991-92 survey year..

# Appendix A-1 Record Layout

Public Elementary and Secondary School Revenues and Current Expenditures,  
by State  
Fiscal Year 1992 (IMPUTED FILE)

This is a flat file having the following attributes  
(RECFM=V, LRECL=1783, 56 PHYSICAL RECORDS)  
The file contains imputed data for fiscal year 1992,  
sorted by state (FIPS)

Name	Type	Position	Length	Description
----	----	-----	-----	-----
SURVYEAR	N	0001 - 0002	2	FISCAL YEAR OF SURVEY (92)
FIPS	N	0003 - 0004	2	FIPS STATE CODE
STABR	AN	0005 - 0006	2	POSTAL STATE ABBREVIATION CODES
STNAME	AN	0007 - 0031	25	NAME OF THE STATE OR TERRITORY
R1A	N	0032 - 0043	12	LOCAL REV - PROPERTY TAX P.1
R1B	N	0044 - 0055	12	LOCAL REV - NON-PROPERTY TAX P.1
R1C	N	0056 - 0067	12	LOCAL REV - LOC GOVT PROP TAX P.1
R1D	N	0068 - 0079	12	LOCAL REV - LOC GOVT NON-PROP TAX P.1
R1E	N	0080 - 0091	12	LOCAL REV - INDIVID TUITION P.1
R1F	N	0092 - 0103	12	LOCAL REV - TUITION FR LEA'S P.1
R1G	N	0104 - 0115	12	LOCAL REV - TRANSPORT FEES INDIVID P.1
R1H	N	0116 - 0127	12	LOCAL REV - TRANSPORT FEES LEA'S P.1
R1I	N	0128 - 0139	12	LOCAL REV - EARNINGS ON INVESTMT P.1
R1J	N	0140 - 0151	12	LOCAL REV - FOOD SERVICE P.1
R1K	N	0152 - 0163	12	LOCAL REV - STUDENT ACTIVITIES P.2
R1L	N	0164 - 0175	12	LOCAL REV - OTHER REVS P.2
R1M	N	0176 - 0187	12	LOCAL REV - TEXTBOOK REVS P.2
R1N	N	0188 - 0199	12	LOCAL REV - SUMMER SCHOOL P.2
STR1	N	0200 - 0211	12	LOCAL REV - SUBTOTAL P.2
R2	N	0212 - 0223	12	INTERMED. REVENUES P.2
R3	N	0224 - 0235	12	STATE REVENUES P.2
R4A	N	0236 - 0247	12	FED REV - DIRECT GRANTS P.3
R4B	N	0248 - 0259	12	FED REV - THRU STATE P.3
R4C	N	0260 - 0271	12	FED REV - THRU INTERMED AGENCIES P.3
R4D	N	0272 - 0283	12	FED REV - OTHER SOURCES P.3
STR4	N	0284 - 0295	12	FED REV - SUBTOTAL P.3
R5	N	0296 - 0307	12	OTHER SOURCES OF REVENUE P.3
TR	N	0308 - 0319	12	TOTAL REVENUE FROM ALL SOURCES P.3
E11	N	0320 - 0331	12	INSTR EXP - SALARIES P.4
E12	N	0332 - 0343	12	INSTR EXP - EMP BENEFITS P.4
E13	N	0344 - 0355	12	INSTR EXP - PURCHASED SERVICES P.4
E14	N	0356 - 0367	12	INSTR EXP - TUITION P.4
E15	N	0368 - 0379	12	INSTR EXP - TUITION TO OTHER LEA'S P.4
E16	N	0380 - 0391	12	INSTR EXP - SUPPLIES P.4
E17	N	0392 - 0403	12	INSTR EXP - PROPERTY P.4
E18	N	0404 - 0415	12	INSTR EXP - OTHER P.4
STE1	N	0416 - 0427	12	INSTR EXP - SUBTOTAL P.4
E212	N	0428 - 0439	12	SUP EXP - SALARY - STUDENTS P.5
E213	N	0440 - 0451	12	SUP EXP - SALARY - INST STAFF P.5
E214	N	0452 - 0463	12	SUP EXP - SALARY - GEN ADMIN P.5
E215	N	0464 - 0475	12	SUP EXP - SALARY - SCH ADMIN P.6
E216	N	0476 - 0487	12	SUP EXP - SALARY - OPER & MAIN P.6
E217	N	0488 - 0499	12	SUP EXP - SALARY - STUDENT TRANSP P.6
E218	N	0500 - 0511	12	SUP EXP - SALARY - OTHER SERVICES P.7
TE21	N	0512 - 0523	12	SUP EXP - SALARY - SUBTOTAL P.7
E222	N	0524 - 0535	12	SUP EXP - EMP BENE - STUDENTS P.5
E223	N	0536 - 0547	12	SUP EXP - EMP BENE - INST STAFF P.5
E224	N	0548 - 0559	12	SUP EXP - EMP BENE - GEN ADMIN P.5
E225	N	0560 - 0571	12	SUP EXP - EMP BENE - SCH ADMIN P.6
E226	N	0572 - 0583	12	SUP EXP - EMP BENE - OPER & MAIN P.6
E227	N	0584 - 0595	12	SUP EXP - EMP BENE - PUPIL TRANSP P.6
E228	N	0596 - 0607	12	SUP EXP - EMP BENE - OTHER SERV P.7
TE22	N	0608 - 0619	12	SUP EXP - EMP BENE - SUBTOTAL P.7

E232	N	0620 - 0631	12	SUP EXP - PURCH SV - STUDENTS	P.5
E233	N	0632 - 0643	12	SUP EXP - PURCH SV - INST STAFF	P.5
E234	N	0644 - 0655	12	SUP EXP - PURCH SV - GEN ADMIN	P.5
E235	N	0656 - 0667	12	SUP EXP - PURCH SV - SCH ADMIN	P.6
E236	N	0668 - 0679	12	SUP EXP - PURCH SV - OPER & MAIN	P.6
E237	N	0680 - 0691	12	SUP EXP - PURCH SV - PUPIL TRANSP	P.6
E238	N	0692 - 0703	12	SUP EXP - PURCH SV - OTHER SERV	P.7
TE23	N	0704 - 0715	12	SUP EXP - PURCH SV - SUBTOTAL	P.7
E242	N	0716 - 0727	12	SUP EXP - SUPPLIES - STUDENTS	P.5
E243	N	0728 - 0739	12	SUP EXP - SUPPLIES - INST STAFF	P.5
E244	N	0740 - 0751	12	SUP EXP - SUPPLIES - GEN ADMIN	P.5
E245	N	0752 - 0763	12	SUP EXP - SUPPLIES - SCH ADMIN	P.6
E246	N	0764 - 0775	12	SUP EXP - SUPPLIES - OPER & MAIN	P.6
E247	N	0776 - 0787	12	SUP EXP - SUPPLIES - PUPIL TRANSP	P.6
E248	N	0788 - 0799	12	SUP EXP - SUPPLIES - OTHER SERV	P.7
TE24	N	0800 - 0811	12	SUP EXP - SUPPLIES - SUBTOTAL	P.7
E252	N	0812 - 0823	12	SUP EXP - PROPERTY - STUDENTS	P.5
E253	N	0824 - 0835	12	SUP EXP - PROPERTY - INST STAFF	P.5
E254	N	0836 - 0847	12	SUP EXP - PROPERTY - GEN ADMIN	P.5
E255	N	0848 - 0859	12	SUP EXP - PROPERTY - SCH ADMIN	P.6
E256	N	0860 - 0871	12	SUP EXP - PROPERTY - OPER & MAIN	P.6
E257	N	0872 - 0883	12	SUP EXP - PROPERTY - PUPIL TRANSP	P.6
E258	N	0884 - 0895	12	SUP EXP - PROPERTY - OTHER SERV	P.7
TE25	N	0896 - 0907	12	SUP EXP - PROPERTY - SUBTOTAL	P.7
E262	N	0908 - 0919	12	SUP EXP - OTHER - STUDENTS	P.5
E263	N	0920 - 0931	12	SUP EXP - OTHER - INST STAFF	P.5
E264	N	0932 - 0943	12	SUP EXP - OTHER - GEN ADMIN	P.5
E265	N	0944 - 0955	12	SUP EXP - OTHER - SCH ADMIN	P.6
E266	N	0956 - 0967	12	SUP EXP - OTHER - OPER & MAIN	P.6
E267	N	0968 - 0979	12	SUP EXP - OTHER - PUPIL TRANSP	P.6
E268	N	0980 - 0991	12	SUP EXP - OTHER - OTHER SERV	P.7
TE26	N	0992 - 1003	12	SUP EXP - OTHER - SUBTOTAL	P.7
STE22	N	1004 - 1015	12	SUP EXP - SUBTOTAL - STUDENTS	P.5
STE23	N	1016 - 1027	12	SUP EXP - SUBTOTAL - INST STAFF	P.5
STE24	N	1028 - 1039	12	SUP EXP - SUBTOTAL - GEN ADMIN	P.5
STE25	N	1040 - 1051	12	SUP EXP - SUBTOTAL - SCH ADMIN	P.6
STE26	N	1052 - 1063	12	SUP EXP - SUBTOTAL - OPER & MAIN	P.6
STE27	N	1064 - 1075	12	SUP EXP - SUBTOTAL - PUPIL TRANSP	P.6
STE28	N	1076 - 1087	12	SUP EXP - SUBTOTAL - OTHER SERV	P.7
STE2T	N	1088 - 1099	12	SUP EXP - TOTAL SUPPORT SERVICES	P.7
E3A11	N	1100 - 1111	12	NON-INST SERV - FOOD SERV SALARIES	P.8
E3A12	N	1112 - 1123	12	NON-INST SERV - FOOD SERV EMP BENE	P.8
E3A13	N	1124 - 1135	12	NON-INST SERV - FOOD SERV PURCH SERV	P.8
E3A14	N	1136 - 1147	12	NON-INST SERV - FOOD SERV SUPPLIES	P.8
E3A2	N	1148 - 1159	12	NON-INSTR SERV - FOOD SERV PROPERTY	P.8
E3A16	N	1160 - 1171	12	NON-INSTR SERV - FOOD SERV OTHER	P.8
E3A1	N	1172 - 1183	12	NON-INSTR SERV - FOOD SERV SUBTOTAL	P.8
E3B11	N	1184 - 1195	12	NON-INSTR SERV - ENTERPRISE SALARIES	P.8
E3B12	N	1196 - 1207	12	NON-INSTR SERV - ENTERPRISE EMP BENE	P.8
E3B13	N	1208 - 1219	12	NON-INSTR SERV - ENTERPRISE PURCH SERV	P.8
E3B14	N	1220 - 1231	12	NON-INSTR SERV - ENTERPRISE SUPPLIES	P.8
E3B2	N	1232 - 1243	12	NON-INSTR SERV - ENTERPRISE PROPERTY	P.8
E3B16	N	1244 - 1255	12	NON-INSTR SERV - ENTERPRISE OTHER	P.8
E3B1	N	1256 - 1267	12	NON-INSTR SERV - ENTERPRISE SUBTOTAL	P.8
STE3	N	1268 - 1279	12	NON-INSTR SERV - TOTAL	P.8
E4A1	N	1280 - 1291	12	DIRECT PROG SUP - TEXTBOOKS	P.8
E4A2	N	1292 - 1303	12	DIRECT PROG SUP - TEXTBOOKS (PROP)	P.8
E4B1	N	1304 - 1315	12	DIRECT PROG SUP - TRANSPORT	P.8
E4B2	N	1316 - 1327	12	DIRECT PROG SUP - TRANSPORT (PROP)	P.8
E4C1	N	1328 - 1339	12	DIRECT PROG SUP - EMP BENE	P.8
E4C2	N	1340 - 1351	12	DIRECT PROG SUP - EMP BEN (PROP)	P.8
E4D	N	1352 - 1363	12	DIRECT PROG SUP - PRIV SCH STUDENT	P.9
E4E1	N	1364 - 1375	12	DIRECT PROG SUP - OTHER	P.9
E4E2	N	1376 - 1387	12	DIRECT PROG SUP - OTHER (PROPERTY)	P.9
STE4	N	1388 - 1399	12	DIRECT PROG SUP - SUBTOTAL	P.9
TE5	N	1400 - 1411	12	CURRENT EXPENDITURES	P.9
E611	N	1412 - 1423	12	FACILITIES AQUIS - NON-PROPERTY	P.10
E612	N	1424 - 1435	12	FACILITIES AQUIS - CONSTRUCTION	P.10
E61	N	1436 - 1447	12	FACILITIES AQUIS - PROPERTY (LAND)	P.10

E62A	N	1448 -	1459	12	FACILITIES AQUIS - PROPERTY (BUILD) P.10
E62B	N	1460 -	1471	12	FACIL AQUIS - SUBTOTAL (LAND & BUILD) P.10
E62	N	1472 -	1483	12	FACILITIES AQUIS - EQUIPMENT P.10
E63	N	1484 -	1495	12	FACILITIES AQUIS - NON-PROPERTY P.10
STE6	N	1496 -	1507	12	FACILITIES AQUIS - PROPERTY P.10
E7A1	N	1508 -	1519	12	OTHER USE - DEBT SERVICE INTEREST P.10
E7A2	N	1520 -	1531	12	OTHER USE - DEBT SERV REDEMPTION P.10
STE7	N	1532 -	1543	12	OTHER USE - DEBT SERV SUBTOTAL P.10
E81	N	1544 -	1555	12	COMM SERV - NON-PROPERTY P.11
E82	N	1556 -	1567	12	COMM SERV - PROPERTY P.11
E9A	N	1568 -	1579	12	DIRECT COST PROG - NON-PUB SCH P.11
E9B	N	1580 -	1591	12	DIRECT COST PROG - ADULT ED P.11
E9C	N	1592 -	1603	12	DIRECT COST PROG - COMM COLLEGE P.11
E9D	N	1604 -	1615	12	DIRECT COST PROG - OTHER P.11
E91	N	1616 -	1627	12	DIRECT COST PROG - PROPERTY P.11
STE9	N	1628 -	1639	12	DIRECT COST PROG - SUBTOTAL P.11
TE10	N	1640 -	1651	12	PROPERTY TOTAL P.11
TE11	N	1652 -	1663	12	TOTAL EXPENDITURES FOR EDUCATION P.11
X12C	N	1664 -	1675	12	EXCLUS FOR PL-100-297 - CHAPTER 1 P.12
X12D	N	1676 -	1687	12	EXCLUS FOR PL-100-297 - CH.1 CARRYOVER
X12E	N	1688 -	1699	12	EXCLUS FOR PL-100-297 - CHAPTER 2 P.12
X12F	N	1700 -	1711	12	EXCLUS FOR PL-100-297 - CH.2 CARRYOVER
TX12	N	1712 -	1723	12	TOTAL EXCLUS FOR PL-100-297
NCE13	N	1724 -	1735	12	NET CURRENT EXPENDITURES
ADA	N	1736 -	1747	12	ADA (STATE AND NCES DEFINITION) P.13
A14A	N	1748 -	1759	12	ADA (STATE) P. 13
A14B	N	1760 -	1771	12	ADA (NCES) P. 13
MEMBER91	N	1772 -	1783	12	TOTAL STUDENTS

## APPENDIX A-2

### Data Element Description, 1992-93

(Some of the data in this section may differ from Record Layout in the previous section of this appendix--this section is only to be used as a description of the data)

<b>Variable Name</b>	<b>Description</b>
STED	OE State Code (10-69)
SURVYEAR	Survey Year
FIPS	Federal Information Processing Standard code for states. A list of state FIPS codes is attached. (The attachment includes a crosswalk between old and new FIPS codes.)
STABR	Two-letter U.S. Postal Service abbreviation for the state where the mailing address is located.
STNAME	Name of the state or territory
R1A	Revenue from local sources - property tax
R1B	Revenue from local sources - Non-property tax
R1C	Revenue from local sources - other local government units - property tax
R1D	Revenue from local sources - other local government units - non-property tax
R1E	Revenue from local sources - tuition from individuals
R1F	Revenue from local sources - tuition from other LEAs within the state
R1G	Revenue from local sources - transportation fees from individuals
R1H	Revenue from local sources - transportation fees from other LEAs within the state
R1I	Revenue from local sources - earnings on investments
R1J	Revenue from local sources - food service (excluding federal reimbursements)
R1K	Revenue from local sources - student activities



R1L	Revenue from local sources - other revenue from local sources
R1M	Revenue from local sources - textbook revenues
R1N	Revenue from local sources - summer school revenue
STR1	Local sources of revenue subtotal
R2	Revenue from intermediate sources
R3	Revenue from state sources
R4A	Revenue from federal sources - grants-in-aid direct from the federal government
R4B	Revenue from federal sources - grants-in-aid from the federal government through the state
R4C	Revenue from federal sources - grants-in-aid from the federal government through other intermediate agencies
R4D	Revenue from federal sources - other revenue from federal sources
STR4	Federal Sources of Revenue Subtotal
R5	Other sources of revenue
TR	Total revenue from all sources
E11	Instruction - Salaries
E12	Instruction - employee benefits
E13	Instruction - purchased services
E14	Instruction - tuition
E15	Instruction - tuition to other LEAs within the state
E16	Instruction - supplies
E17	Instruction - property
E18	Instruction - other
STE1	Instruction expenditures subtotal
E212	Support services - salaries - students
E213	Support services - salaries - instructional staff
E214	Support services - salaries - general administration
E215	Support services - salaries - school administration

E216	Support services - salaries - operations and maintenance
E217	Support services - salaries - student transportation
E218	Support services - salaries - other support services
TE21	Support services - salaries - total by object
E222	Support services - employee benefits - students
E223	Support services - employee benefits - instructional staff
E224	Support services - employee benefits - general administration
E225	Support services - employee benefits - school administration
E226	Support services - employee benefits - operations and maintenance
E227	Support services - employee benefits - student transportation
E228	Support services - employee benefits - other support services
TE22	Support services - employee benefits - total by object
E232	Support services - purchased services - students
E233	Support services - purchased services - instructional staff
E234	Support services - purchased services - general administration
E235	Support services - purchased services - school administration
E236	Support services - purchased services - operations and maintenance
E237	Support services - purchased services - student transportation
E238	Support services - purchased services - other support services
TE23	Support services - purchased services - total by object
E242	Support services - supplies - students

E243	Support services - supplies - instructional staff
E244	Support services - supplies - general administration
E245	Support services - supplies - school administration
E246	Support services - supplies - operations and maintenance
E247	Support services - supplies - student transportation
E248	Support services - supplies - other support services
TE24	Support services - supplies - total by object
E252	Support services - property - students
E253	Support services - property - instructional staff
E254	Support services - property - general administration
E255	Support services - property - school administration
E256	Support services - property - operations and maintenance
E257	Support services - property - student transportation
E258	Support services - property - other support services
TE25	Support services - property - total by object
E262	Support services - other - students
E263	Support services - other - instructional staff
E264	Support services - other - general administration
E265	Support services - other - school administration
E266	Support services - other - operations and maintenance
E267	Support services - other - student transportation
E268	Support services - other - other support services
TE26	Support services - other - total by object
STE22	Support services expenditures subtotal - students
STE23	Support services expenditures subtotal - instructional staff
STE24	Support services expenditures subtotal - general administration

STE25	Support services expenditures subtotal - school administration
STE26	Support services expenditures subtotal - operations and maintenance
STE27	Support services expenditures subtotal - student transportation
STE28	Support services expenditures subtotal - other support services
STE2T	Support services expenditures subtotal - total by object
E3A11	Operation of non-instructional services - food service operations - salaries
E3A12	Operation of non-instructional services - food service operations - employee benefits
E3A13	Operation of non-instructional services - food service operations - purchased services
E3A14	Operation of non-instructional services - food service operations - supplies
E3A2	Operation of non-instructional services - food service operations - property
E3A16	Operation of non-instructional services - food service operations - other; excludes interest on bonds
E3A1	Operation of non-instructional services expenditures subtotal - food service operations
E3B11	Operation of non-instructional services - enterprise operations - salaries
E3B12	Operation of non-instructional services - enterprise operations - employee benefits
E3B13	Operation of non-instructional services - enterprise operations - purchased services
E3B14	Operation of non-instructional services - enterprise operations - supplies
E3B2	Operation of non-instructional services - enterprise operations - property
E3B16	Operation of non-instructional services - enterprise operations - other; excludes interest on bonds
E3B1	Operation of non-instructional services expenditures

subtotal - enterprise operations  
 E4A1 Direct program support - textbooks for public school children (not including property)  
 E4A2 Direct program support - textbooks for public school children (property)  
 E4B1 Direct program support - transportation for public school children (not including property)  
 E4B2 Direct program support - transportation for public school children (property)  
 E4C1 Direct program support - employee benefits for public school employees (not including property)  
 E4C2 Direct program support - employee benefits for public school employees (property)  
 E4D Direct program support - direct program support for private school students  
 E4E1 Direct program support - other direct program support for public school students (not including property)  
 E4E2 Direct program support - other direct program support for public school students (property)  
 STE4 Direct program support - direct support subtotal  
 TE5 Current expenditures  
 E611 Facilities acquisition and construction services - non-property expenditures (for buildings built and alterations performed by the LEAs own staff)  
 E612 Facilities acquisition and construction services - non-property expenditures (for buildings built and alterations performed by contractors)  
 E62A Facilities acquisition and construction services - property expenditures (includes land and improvements, expenditures for the purchase of land and the improvements thereon)  
 E62B Facilities acquisition and construction services - property expenditures (buildings, expenditures for acquiring existing buildings)  
 E62 Facilities acquisition and construction services - property expenditures subtotal  
 E63 Facilities acquisition and construction services - equipment

STE6	Facilities acquisition and construction services - subtotal
E7A1	Other uses - debt service - interest
E7A2	Other uses - debt service - redemption of principal
STE7	Other uses - subtotal
E81	Community services (not including property)
E82	Community services (property)
E9A	Direct cost programs - non-public school programs (program #500)
E9B	Direct cost programs - adult education (program #600)
E9C	Direct cost programs - community college (program #700)
E9D	Direct cost programs - other
E91	Direct cost programs - property
STE9	Direct cost programs subtotal
TE10	Property
TE11	Total expenditures for education
X12C	Exclusions from current expenditures for purposes of Public Law 100-297 - Chapter 1 (ESEA) expenditures
X12D	Exclusions from current expenditures for purposes of Public Law 100-297 - Chapter 1 (ESEA) carryover funds
X12E	Exclusions from current expenditures for purposes of Public Law 100-297 - Chapter 2 (ECIA) expenditures
X12F	Exclusions from current expenditures for purposes of Public Law 100-297 - Chapter 2 (EICA) carryover funds
A14A	Average daily attendance (ADA) - ADA as defined by state law
A14B	Average daily attendance (ADA) - ADA as defined by NCES
MEMBER91	Total students

## Appendix B - Imputations and Adjustments List

### IMPUTATION LIST FOR FY 1992 NPEFS

#### ALABAMA

E17 contains E252, E253, E258 using TE11  
E232 combined in E262  
E233 combined in E263  
E252 combined in E17  
E253 combined in E17  
E258 combined in E17  
E262 contains E232 using TE11  
E263 contains E233 using TE11

#### ALASKA

E238 contains E268 using TE11  
E268 combined in E238

#### ARIZONA

R1E contains R1G, R1N using TR  
R1G combined in R1E  
R1N combined in R1E  
E13 combined in E262  
E17 contains E252, E253, E254, E255, E256, E258 using TE11  
E212 contains E213, E215 using TE11  
E213 combined in E212  
E215 combined in E212  
E216 contains E218 using TE11  
E218 combined in E216  
E222 contains E223, E225 using TE11  
E223 combined in E222  
E225 combined in E222  
E226 contains E228 using TE11  
E228 combined in E226  
E232 combined in E262  
E233 combined in E262  
E234 combined in E262  
E235 combined in E262  
E236 combined in E262  
E237 combined in E262  
E238 combined in E262  
E242 contains E243, E245 using TE11  
E243 combined in E242  
E245 combined in E242  
E246 contains E248 using TE11  
E248 combined in E246  
E252 combined in E17  
E253 combined in E17

E254 combined in E17  
E255 combined in E17  
E256 combined in E17  
E258 combined in E17  
E262 contains E13, E232, E233, E234, E235, E236, E237, E238,  
E263, E265 using TE11  
E263 combined in E262  
E265 combined in E262  
E266 contains E268 using TE11  
E268 combined in E266  
E3A14 combined in E3A16  
E3A16 contains E3A14 using TE11  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16, E3B2  
using TE11  
E3B11 from distribution of E3B1  
E3B12 from distribution of E3B1  
E3B13 from distribution of E3B1  
E3B14 from distribution of E3B1  
E3B16 from distribution of E3B1  
E3B2 from distribution of E3B1  
E4B1 distributed to : E217, E227, E237, E247, E267  
E4E1 distributed to : 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  
E612 combined in E62A  
E62A contains E612, E62B, E63 using TE11  
E62B combined in E62A  
E63 combined in E62A  
E81 contains E82 using TE11  
E82 combined in E81

## ARKANSAS

**R1M imputed** based on TR  
E3A11 contains E3A12, E3A13, E3A14, E3A2, E3A16 using TE11  
E3A12 combined in E3A11  
E3A13 combined in E3A11  
E3A14 combined in E3A11  
E3A2 combined in E3A11  
E3A16 combined in E3A11  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B2, E3B16 using TE11  
E4C1 distributed by salary to: E12, E222, E223, E224, E225,  
E226, E227, E228, E3A12 using E11, E212, E213, E214,  
E215, E216, E217, E218, E3A11  
E4E1 distributed to: 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  
E612 combined in E62A  
E62A contains E612, E62B using TE11  
E62B combined in E62A

#### COLORADO

R4A, R4D contains R4B using TR  
R4B combined in R4A, R4D  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B2, E3B16 using TE11

#### CONNECTICUT

**R1J imputed** using TR, and added to E3A1  
**R1K imputed** using TR, and added to E3B1  
**R5 imputed** using TR  
E3A1 augmented by R1J imputation, and distributed over  
    E3A11, E3A12, E3A13, E3A14, E3A16  
E3A11 supplemented by part of R1J imputation  
E3A12 supplemented by part of R1J imputation  
E3A13 supplemented by part of R1J imputation  
E3A14 supplemented by part of R1J imputation  
E3A16 supplemented by part of R1J imputation  
E3B1 augmented by R1K imputation, and distributed over  
    E3B11, E3B12, E3B13, E3B14, E3B16  
E3B11 supplemented by part of R1K imputation  
E3B12 supplemented by part of R1K imputation  
E3B13 supplemented by part of R1K imputation  
E3B14 supplemented by part of R1K imputation  
E3B16 supplemented by part of R1K imputation  
E4C1 distributed by salary to: E12, E222, E223, E224, E225, E226, E227, E228, E3A12  
E4E1 distributed to: 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 distributed to: E17, E252, E253, E254, E255,  
    E256, E257, E258, E3A2  
**E81 imputed** using TE11  
**E82 imputed** using TE11

#### DELAWARE

**R1J imputed** using TR and added to E3A1  
R4B contains R4D using TR  
R4D combined in R4B  
E3A1 totals E3A11, E3A12, E3A13, E3A14, E3A16, E3A2  
E3A1 augmented by R1J imputation  
E3A11 from distribution of E3A1  
E3A12 from distribution of E3A1  
E3A13 from distribution of E3A1  
E3A14 from distribution of E3A1

E3A16 from distribution of E3A1  
E3A2 from distribution of E3A1  
E3A11 supplemented by part of R1J imputation  
E3A12 supplemented by part of R1J imputation  
E3A13 supplemented by part of R1J imputation  
E3A14 supplemented by part of R1J imputation  
E3A16 supplemented by part of R1J imputation  
E4B1 distributed to: E217, E227, E237, E247, E267  
E4B2 distributed to: E257  
E4E1 distributed to: 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  
E81 contains E82 using TE11  
E82 combined in E81

#### DISTRICT OF COLUMBIA

**R5 imputed** using TR  
E235 contains E265 using TE11  
E3A16 contains E3A2 using TE11  
E3A2 combined in E3A16  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16, E3B2 use TE11 E3B11 from distribution of E3B1  
E3B12 from distribution of E3B1  
E3B13 from distribution of E3B1  
E3B14 from distribution of E3B1  
E3B16 from distribution of E3B1  
E3B2 from distribution of E3B1  
E4C1 distributed by salary to: E12, E222, E223, E224, E225, E226, E227, E228, E3A12  
E612 contains E62A, E62B, E63 using TE11  
E62A combined in E612  
E62B combined in E612  
E63 combined in E612  
**E7A1 imputed** using TE10  
**E7A2 imputed** using TE10

#### GEORGIA

R4A combined in R4B  
R4B contains R4A using TR  
E3A1 totals E3A11, E3A12, E3A13, E3A14, E3A16, E3A2  
E3A11 from distribution of E3A1  
E3A12 from distribution of E3A1  
E3A13 from distribution of E3A1  
E3A14 from distribution of E3A1  
E3A16 from distribution of E3A1  
E3A2 from distribution of E3A1  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16, E3B2 use TE11 E3B11 from distribution of E3B1  
E3B12 from distribution of E3B1

E3B13 from distribution of E3B1  
E3B14 from distribution of E3B1  
E3B16 from distribution of E3B1  
E3B2 from distribution of E3B1  
E4C1 distributed by salary to: E12, E222, E223, E224, E225, E226, E227, E228, E3A12  
E4E1 distributed to: 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 totals E62A, E62B  
E62A from distribution of E62  
E62B from distribution of E62

#### IDAHO

E233 contains E263 using TE11  
E263 combined in E233  
E4C1 distributed by salary to: E12, E222, E223, E224, E225,  
E226, E227, E228, E3A12 using E11, E212, E213,  
E214, E215, E216, E217, E218, E3A11

#### ILLINOIS

R1D contains R1F, R1N using TR  
R1F combined in R1D  
R1N combined R1D  
E4A1 distributed to: E16  
E4C1 distributed by salary to: E12, E222, E223, E224, E225, E228  
E4E1 distributed to: 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  
E611 contains E612 using TE11  
E612 combined in E611  
E62 total E62A, E62B, E63  
E62A from E62 distribution  
E62B from E62 distribution  
E63 from E62 distribution

#### INDIANA

E4C1 distributed by salary to: E12, E222, E223, E224, E225, E226, E227, E228, E3A12  
E4E1 distributed to: 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

#### KANSAS

E4C1 distributed by salary to: E12, E222, E223, E224, E225, E226, E227, E228, E3A12  
E81 contains E82 using TE11  
E82 combined in E81

## KENTUCKY

E16 contains E245 using TE11  
E17 contains E252, E253, E255, E258  
E233 contains E263 using TE11  
E234 contains E264 using TE11  
E235 contains E265 using TE11  
E238 contains E248 using TE11  
E245 combined in E16  
E248 combined in E238  
E252 combined in E17  
E253 combined in E17  
E255 combined in E17  
E258 combined in E17  
E263 combined in E233  
E264 combined in E234  
E265 combined in E235  
E3A1 totals E3A11, E3A12, E3A13, E3A14, E3A2, E3A16 using TE11  
E3A11 from distribution of E3A1  
E3A12 from distribution of E3A1  
E3A13 from distribution of E3A1  
E3A14 from distribution of E3A1  
E3A16 from distribution of E3A1  
E4A1 distributed to: E16  
E4E1 distributed to: 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  
E611 contains E612 using TE11  
E612 combined in E611  
E62 totals E62A, E62B  
E62A from E62 distribution  
E62B from E62 distribution

## LOUISIANA

**R1K imputed** using TR, and added to E3B1  
E17 contains E3B2 using TE11  
E3B1 derived from R1K, distributed to: E3B11, E3B12, E3B13, E3B14, E3B16 using TE11  
E3B11 supplemented by part of R1K imputation  
E3B12 supplemented by part of R1K imputation  
E3B13 supplemented by part of R1K imputation  
E3B14 supplemented by part of R1K imputation  
E3B16 supplemented by part of R1K imputation  
E3B2 combined in E17

E4E1 distributed to: 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

#### MAINE

E4C1 distributed by salary to: E12, E222, E223, E224, E225, E226, E227, E228, E3A12, E3A11

#### MARYLAND

E4C1 distributed by salary to: E12, E222, E223, E225

#### MASSACHUSETTS

E3A11 contains E3A12, E3A13, E3A14, E3A16 using TE11

E3A12 combined in E3A11

E3A13 combined in E3A11

E3A14 combined in E3A11

E3A16 combined in E3A11

E3B11 contains E3B12, E3B13, E3B14, E3B16, using TE11

E3B12 combined in E3B11

E3B13 combined in E3B11

E3B14 combined in E3B11

E3B16 combined in E3B11

E612 combined in E62A

E62A contains E612, E62B using TE11

E62B combined in E62A

#### MICHIGAN

E4C1 distributed by salary to: E12, E222, E223, E224, E225, E226, E227, E228, E3A12

E611 contains E612 using TE11

E612 combined in E611

#### MINNESOTA

E4E1 distributed to: 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

#### MISSISSIPPI

E4A1 distributed to: E16

E4C1 distributed by salary to: E12, E222, E223, E224, E225, E226, E227, E228, E3A12

E4E1 distributed to: 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 distributed to: E17, E252, E253, E254, E255, E256,

E257, E258, E3A2 using TE11

## MISSOURI

E13 contains E18 using TE11  
E18 combined in E13  
E232 contains E262 using TE11  
E233 contains E263 using TE11  
E234 contains E264 using TE11  
E235 contains E265 using TE11  
E236 contains E266 using TE11  
E237 contains E267 using TE11  
E238 contains E268 using TE11  
E262 combined in E232  
E263 combined in E233  
E264 combined in E234  
E265 combined in E235  
E266 combined in E236  
E267 combined in E237  
E268 combined in E238  
E3A13 contains E3A16 using TE11  
E3A16 combined in E3A13  
E612 combined in E62A  
E62A contains E612, E62B and E63 using TE11  
E62B combined in E62A  
E63 combined in E62A

## NEBRASKA

R1E contains R1N using TR  
R1N combined in R1E  
R4A combined in R4B  
R4B contains R4A, R4C using TR  
R4C combined in R4B  
E11 contains E3B11 using TE11  
E12 contains E3B12 using TE11  
E235 combined in E238  
E238 contains E235 using TE11  
E3B11 combined in E11  
E3B12 combined in E12  
E4B1 distributed to: E217, E227, E237, E247, E267 using TE11  
E62A contains E62B using TE11  
E62B combined in E62A

## NEVADA

E81 contains E82 using TE11  
E82 combined in E81

## NEW HAMPSHIRE

E611 contains E612 using TE11  
E612 combined in E611  
E62 contains E62A, E62B, E63 using TE11

E62A combined in E62  
E62B combined in E62  
E63 combined in E62  
E7A1 combined in E7A2  
E7A2 contains E7A1 using TE11

## NEW JERSEY

R1E combined in R1F  
R1F contains R1E using TR  
R1G combined in R1L  
R1H combined in R1L  
R1I combined in R1L  
R1K combined in R1L  
R1L contains R1G, R1H, R1I, R1K, R1M, R1N using TR  
R1M combined in R1L  
R1N combined in R1L  
R4A contains R4D using TR  
R4D combined in R4A  
**R5 impute** using TR  
E12 contains E222, E223, E224, E225, E226, E227, E228, E3A12  
using TE11  
E13 contains E232, E233, E235, E238 using TE11  
E16 contains E242, E243, E244, E245, E247, E248 using TE11  
E17 combined in E63  
E18 contains E262, E263, E265 using TE11  
E215 contains E218 using TE11  
E218 combined in E215  
E222 combined in E12  
E223 combined in E12  
E224 combined in E12  
E225 combined in E12  
E226 combined in E12  
E227 combined in E12  
E228 combined in E12  
E232 combined in E13  
E233 combined in E13  
E235 combined in E13  
E238 combined in E13  
E242 combined in E16  
E243 combined in E16  
E244 combined in E16  
E245 combined in E16  
E247 combined in E16  
E248 combined in E16  
E252 combined in E63  
E253 combined in E63  
E254 combined in E63  
E255 combined in E63  
E256 combined in E63

E257 combined in E63  
E258 combined in E63  
E262 combined in E18  
E263 combined in E18  
E265 combined in E18  
E3A12 combined in E12  
E3A13 combined in E3A16  
E3A14 combined in E3A16  
E3A16 contains E3A13, E3A14, E3A2 using TE11  
E3A2 combined in E3A16  
E4C1 distributed by salary to: E12, E222, E223, E225  
E611 combined in E612  
E612 contains E611 using TE11  
E63 contains E17, E252, E253, E254, E255, E256, E257, E258  
E81 contains E82 using TE11  
E82 combined in E81

#### NEW MEXICO

E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16, E3B2 using TE11  
E3B11 from distribution of E3B1  
E3B12 from distribution of E3B1  
E3B13 from distribution of E3b1  
E3B14 from distribution of E3B1  
E3B16 from distribution of E3B1  
E3B2 from distribution of E3B1  
E4A1 distributed to: E16  
E4C1 distributed by salary to: E12, E222, E223, E224, E225, E226, E227, E228, E3A12  
E4E1 distributed to: E11, E12, E13, E16, E18, E21  
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 distributed to: E17, E252, E253, E254, E255, E256, E257, E258, E3A2

#### NEW YORK

E232 contains E262 using TE11  
E233 contains E263 using TE11  
E235 contains E265 using TE11  
E236 contains E266 using TE11  
E237 contains E267 using TE11  
E262 combined in E232  
E263 combined in E233  
E265 combined in E235  
E266 combined in E236  
E267 combined in E237

#### NORTH CAROLINA

**RIK imputed** using TR, and added to E3B1  
E17 contains E3B2 using TE11



E3B1 augmented by R1K imputation, and distributed over  
E3B11, E3B12, E3B13, E3B14, E3B16 using TE11  
E3B11 supplemented by part of R1K imputation  
E3B12 supplemented by part of R1K imputation  
E3B13 supplemented by part of R1K imputation  
E3B14 supplemented by part of R1K imputation  
E3B16 supplemented by part of R1K imputation  
E3B2 combined in E17  
E62A contains E62B, using TE11  
E62B combined in E62A  
**E7A1 imputed** using TE10  
**E7A2 imputed** using TE10

#### NORTH DAKOTA

E62 totals E62A, E62B using TE11  
E62A from distribution of E62  
E62B from distribution of E62

#### OHIO

R1E contains R1N using TR  
R1N combined in R1E

#### OKLAHOMA

**R1K imputed** using TR, and added to E3B1  
E17 contains E3B2 using TE11  
E3B1 augmented by R1K, and distributed over  
E3B11, E3B12, E3B13, E3B14, E3B16  
E3B11 supplemented by part of R1K imputation  
E3B12 supplemented by part of R1K imputation  
E3B13 supplemented by part of R1K imputation  
E3B14 supplemented by part of R1K imputation  
E3B16 supplemented by part of R1K imputation  
E3B2 combined in E17  
E4C1 distributed to: E12, E222, E223, E224, E225, E226, E227, E228, E3A12  
E4E1 distributed to: 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

#### OREGON

E62 totals E62A, E62B using TE11  
E62A from distribution of E62  
E62B from distribution of E62

#### PENNSYLVANIA

#### RHODE ISLAND

**R5 imputed** using TR5

E4E1 distributed to: 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

E4C1 distributed by salary to: E12, E222, E223, E224, E225, E226, E227, E228, and E3A12

E62 totals E62A, E62B using TE11

E62A from distribution of E62

E62B from distribution of E62

**SOUTH DAKOTA**

E62A combined in E62B

E62B contains E62A using TE11

**TENNESSEE**

E17 combined in E62

E244 combined in E246, E247, E248

E253 combined in E62

E254 combined in E62

E255 combined in E62

E246, E247, E248 contains E244 using TE11

E4E1 distributed to: 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 E17, E253, E254, E255, E62A, E62B using TE11

E62A combined in E62

E62B combined in E62

E81 contains E82 using TE11

E82 combined in E81

**TEXAS**

E4A1 distributed to: E16

E4C1 distributed by salary to: E12, E222, E223, E224, E225, E226, E227, E228, E3A12

E4E1 distributed to: 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

**VERMONT**

E4C1 distributed by salary to: E12, E222, E223, E224, E225, E228

**VIRGINIA**

**R1K imputed** using TR, and added to E3B1

E3B1 augmented by R1K imputation, and distributed over E3B11, E3B12, E3B13, E3B14, E3B16  
E3B11 supplemented by part of R1K imputation  
E3B12 supplemented by part of R1K imputation  
E3B13 supplemented by part of R1K imputation  
E3B14 supplemented by part of R1K imputation  
E3B16 supplemented by part of R1K imputation  
E62A contains E62B using TE11  
E62B combined in E62A

#### WASHINGTON

R1L contains R1M using TR  
R1M combined in R1L  
E14 combined in E15  
E15 contains E14 using TE11  
E3B1 distributed across: E3B11, E3B12, E3B13, E3B14, E3B16, E3B2 using TE11  
E3B11 from distribution of E3B1  
E3B12 from distribution of E3B1  
E3B13 from distribution of E3B1  
E3B14 from distribution of E3B1  
E3B16 from distribution of E3B1  
E3B2 from distribution of E3B1  
E611 combined in E612  
E612 contains E611 using TE11  
E62A contains E62B using TE11  
E62B combined in E62A

#### WEST VIRGINIA

R1E contains R1N using TR  
R1N combined in R1E  
E13 contains E18 using TE11  
E14 combined in E15  
E15 contains E14 using TE11  
E18 combined in E13  
E232 contains E262 using TE11  
E233 contains E263 using TE11  
E238 contains E268 using TE11  
E262 combined in E232  
E263 combined in E233  
E268 combined in E238  
E3A13 contained E3A16 using TE11  
E3A16 combined in E3A13  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16, E3B2 using TE11  
E3B11 from distribution of E3B1  
E3B12 from distribution of E3B1  
E3B13 from distribution of E3B1  
E3B14 from distribution of E3B1  
E3B16 from distribution of E3B1  
E3B2 from distribution of E3B1  
E4C1 distributed by salary to: E12, E222, E223, E224, E225, E226, E227, E228, E3A12

E4E1 distributed to : 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 distributed to: E17

E7A1 combined in E7A2 using TE11

E7A2 contains E7A1 using TE11

## WYOMING

E62A contains E62B using TE11

E62B combined in E62A

## Appendix C - GLOSSARY

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

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

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

**Debt service:** a subfunction (5100) within the expenditure function "other uses" (5000). It includes only long-term debt service (obligations exceeding one year).

**Direct program support:** expenditures made by state education agencies for, or on behalf of local education agencies. The majority of these expenditures are for teachers' retirement funds; the rest include expenditures for textbooks, busing, and special programs such as education for disabled students. Although states often report these expenditures in the appropriate function, these expenditures are sometimes lumped together under the heading direct program support in which case, NCES distributes them into function and object after consultation with state officials.

**Direct 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.

**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).

**Enterprise operations:** a subfunction (3200) of the function noninstructional services (3000). Enterprise operations are activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by local education agencies.

**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.

**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.

**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).

**Food services:** a subfunction (3100) of the function noninstructional services (3000). Food services are activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools.

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

**General administration:** one of nine subfunctions (2300) within the expenditure function support services (2000). It includes expenditures for the board of education and administration of Local Education Agencies.

**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.

**Instructional staff support services:** one of nine subfunctions (2200) within the expenditure function support services (2000). It includes instructional staff training, educational media (library and audiovisual), and other instructional staff support services.

**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).

**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.

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

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

**Operations and maintenance:** one of nine subfunctions (2600) within the expenditure function support services (2000). It includes expenditures for the supervision of operations and maintenance, operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security.

**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.

**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.

**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.

**School administration:** one of nine subfunctions (2400) within the expenditure function support services (2000). It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses.

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

**Student support services:** one of nine subfunctions (2100) within the expenditure function support services (2000). It includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

**Student transportation:** one of nine subfunctions (2700) within the expenditure function support services (2000). It includes expenses for the supervision, vehicle operation, monitoring, and vehicle servicing and maintenance associated with student transportation services.

**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.

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

**Appendix D - Survey Form**

OMB Number 1850-0067  
Approval expires  
December 31, 1994

**U.S. DEPARTMENT OF EDUCATION**  
**NATIONAL CENTER FOR EDUCATION STATISTICS**  
**The National Public**  
**Education Financial Survey**  
**Fiscal year 1992**

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 20233-0001

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 P.L. 100-297.			
TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL		SIGNATURE OF AUTHORIZED OFFICIAL	
TITLE:			



PUBLIC ELEMENTARY AND SECONDARY  
EDUCATION REVENUES FROM ALL  
SOURCES

AMOUNT  
(omit cents)

I. REVENUE FROM LOCAL SOURCES

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

<p>j. Food Service (excluding federal reimbursements) (1600-1630) [Include daily sales for reimbursable programs, school lunch programs, school breakfast programs, special milk programs, and non-reimbursable programs. Also include special functions. Federal reimbursements should appear under 4500.]</p>	<p style="text-align: center;">R1J</p> <p>\$ _____</p>
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**I. REVENUE FROM LOCAL SOURCES**

**AMOUNT  
(omit cents)**

<p><b>k. Student Activities (1700-1790)</b> [Include admissions, bookstore sales, student organization membership dues and fees, student fees, and other student activity income.]</p>	<p style="text-align: center;"><b>R1K</b></p> <p>\$ _____</p>
<p><b>l. Other Revenue from Local Sources (1330-1340, 1430-1440, 1800, 1900-1990; not 1940)</b> [Include tuition from other LEAs outside the State, and tuition from other sources. Include transportation fees from other LEAs outside the State, and transportation fees from other sources. Include revenues from community service activities operated by an LEA. Include revenue from the rental of real or personal property owned by the school, contributions and donations from private sources, gains or losses on sale of fixed assets of proprietary funds, services provided other LEAs, other local governmental units, other funds, and miscellaneous.]</p>	<p style="text-align: center;"><b>R1L</b></p> <p>\$ _____</p>
<p><b>m. Textbook Revenues (1940)</b> [Include textbook sales and rentals.]</p>	<p style="text-align: center;"><b>R1M</b></p> <p>\$ _____</p>
<p><b>n. Summer School Revenue</b> [Include tuition from students (1310), fees and charges]</p>	<p style="text-align: center;"><b>R1N</b></p> <p>\$ _____</p>
<p><b>Local Sources of Revenue Subtotal (1000)</b> [EXCLUDE tuition from other LEAs within the State (1320) and transportation fees from other LEAs within the State (1420). Sum a-e, g, i-n.]</p>	<p style="text-align: center;"><b>STR1</b></p> <p>\$ _____</p>

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

[Include all revenues that can be used for any legal purpose desired by an ISA without restriction.  
Include revenues that must be used for a categorical or restricted purpose.  
Include revenues to an ISA in lieu of taxes ISA would have collected 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 ISA, contributions of equipment and supplies, and contributions to fixed assets.]

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

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

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

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

**IV. REVENUE FROM FEDERAL SOURCES**

**AMOUNT  
(omit cents)**

<p><b>a. Grants-in-Aid Direct from the Federal Government (4100,4300)</b>                  [Include all revenues that can be used for any legal purpose desired by an LEA without restriction.                  Include all direct revenue grants to the LEA which must be used for a categorical or specific purpose.]</p>	<p>R4A \$ _____</p>
<p><b>b. Grants-in-Aid from the Federal Government Through the State (4200,4500)</b>                  Include all revenues that can be used for any legal purpose desired by an LEA without restriction.                  Include all revenues through the State as grants to the LEA which must be used for a categorical or specific purpose.                  Federal reimbursements for food service should appear here.]</p>	<p>R4B \$ _____</p>
<p><b>c. Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (4700)</b>                  [Include all revenue grants through an intermediate agency to the LEA.]</p>	<p>R4C \$ _____</p>
<p><b>d. Other Revenue from Federal Sources (4800, 4900)</b>                  [Include revenues to an LEA in lieu of taxes LEA would have collected 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><b>Federal Sources of Revenue Subtotal (4000)</b></p>	<p>STR4 \$ _____</p>

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

[Include bond principal and premiums. Accrued interest realized from the sale of bonds should be included when permitted by State law. Include amounts available from the sale of school property or compensation for the loss of fixed assets. Do not include proprietary funds gain on sale of fixed assets here, but in 1900.]

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

**Total Revenue from All Sources**

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

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

**PUBLIC ELEMENTARY AND SECONDARY  
EDUCATION EXPENDITURES**

I. INSTRUCTION (1000) <sup>1</sup>	AMOUNT (omit cents)
<b>1. Salaries (100)</b> [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]	E11 \$ _____
<b>2. Employee benefits (200)</b> [Include amounts paid by the LEA in 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 \$ _____
<b>3. Purchased services (300-500; exclude 560)</b> [Include the services of teachers or others who provide instruction to students. Include computer-assisted instructional (CAI) expenditures, travel for instructional staff and per diem expenses. Exclude tuition (560).]	E13 \$ _____
<b>4. Tuition (562, 563, 569)</b> [Include tuition to other LEAs outside the State, tuition to private schools, and other tuition. Exclude (561).]	E14 \$ _____
<b>5. Tuition to Other LEAs Within the State (561)</b>	E15 \$ _____
<b>6. Supplies (600)</b> [Include 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 \$ _____
<b>7. Property (700)</b> [Include tangible property of a more or less permanent nature, other than land or buildings or improvements thereon. Examples are machinery, tools, trucks, cars, furniture and furnishings.]	E17 \$ _____
<b>8. Other (800)</b> [Include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations.]	E18 \$ _____
<b>Instruction Expenditures Subtotal (1000)</b> [DO NOT include tuition to other LEAs within the State (561) or Property (700) in this subtotal.]	STE1 \$ _____

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

**II. SUPPORT SERVICES  
(2000)**

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

**AMOUNT  
(omit cents)**

**Students<sup>2</sup>  
(2100)**

**Instructional Staff<sup>3</sup>  
(2200)**

**General  
Administration<sup>4</sup>  
(2300)**

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

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

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

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

**II. SUPPORT SERVICES  
(2000)**

**AMOUNT  
(omit cents)**

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

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

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

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

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

**II. SUPPORT SERVICES  
(2000)**

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

**AMOUNT  
(omit cents)**

	Other Support Services <sup>8</sup> (2500, 2800, 2900)	Total by object (100, 200, etc.)
<b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 8.  E218 \$ _____	TE21 \$ _____
<b>2. Employee Benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reim-bursement, 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 \$ _____
<b>3. Purchased Services (300-500)</b> [Include purchased business support services such as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating; purchased central support services such as planning, research, development, evaluation and data processing services. Travel for these staff is also included here.]	E238 \$ _____	TE23 \$ _____
<b>4. Supplies (600)</b> [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books and periodicals.]	E248 \$ _____	TE24 \$ _____
<b>5. Property (700)</b> [Include expenditures for furniture and fixtures, as well as desks, file cabinets, and computers and other equipment.]	E258 \$ _____	TE25 \$ _____
<b>6. Other (800; exclude 830)</b> [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E268 \$ _____	TE26 \$ _____
<b>Support Services Expenditures Subtotal</b> [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 \$ _____

<sup>8</sup>Business support staff (2500) 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 the "Other Support" category.



### III. Operation of Non-Instructional Services (3000)

[Include food services operations and enterprise operations  
 Note: Community Services appear on page 11.]

	AMOUNT (omit cents)	
	Food Services Operations (3100) <sup>9</sup>	Enterprise Operations (3200) <sup>10</sup>
<b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]	E3A11 \$ _____	E3B11 \$ _____
<b>2. Employee benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, work-men's compensation, and other employee benefits as unused sick leave.]	E3A12 \$ _____	E3B12 \$ _____
<b>3. Purchased services (300-500)</b> a. [Include purchased food service operations such as Pizza Hut, McDonalds, and SAGA.] b. [Include purchased enterprise operations such as computer services, preschool, and handicapped.]	NOTE: Only include 3a here  E3A13 \$ _____	NOTE: Only include 3b here  E3B13 \$ _____
<b>4. Supplies (600)</b> a. [Include amounts paid for items such as silverware, trays, napkins, plates, etc.] b. [Include amounts paid for items such as computer diskettes, laser toner, etc.]	NOTE: Only include 4a here  E3A14 \$ _____	NOTE: Only include 4b here  E3B14 \$ _____
<b>5. Property (700)</b> a. [Include expenditures for oven, dishwasher, refrigerator, etc.] b. [Include expenditures for purchases of P.C.'s, modems, printers.]	NOTE: Only include 5a here  E3A2 \$ _____	NOTE: Only include 5b here  E3B2 \$ _____
<b>6. Other (800); exclude Interest on Bonds (830)</b> [Put 830 in function 5100.] a. [Include miscellaneous expenditures for goods and services not mentioned above.] b. [Include miscellaneous expenditures for goods and services not mentioned above.]	NOTE: Only include 6a here  E3A16 \$ _____	NOTE: Only include 6b here  E2B16 \$ _____
<b>Operation of Non-Instructional Services Expenditures Subtotal</b> [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	E3A1 \$ _____	E3B1 \$ _____

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

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

**IV. Direct Program Support**

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

**AMOUNT  
(omit cents)**

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

**V. Current Expenditures**

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

<p style="text-align: center;">TE5</p> <p>\$ _____</p>
--

VI. Facilities Acquisition and Construction Services

(4000)

AMOUNT  
(omit cents)

<p><b>1. Non-Property Expenditures (4100-4900)</b> <b>(For buildings built and alterations performed by the LEAs own staff.)</b> [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600) and other (800) for buildings built and alterations performed by the LEAs own staff.]</p>	<p style="text-align: right;">E611</p> <p>\$ _____</p>
<p><b>2. Non-Property Expenditures (4100-4900)</b> <b>(For building built and alterations performed by contractors.)</b> [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), [including construction services (450)], other purchased services (500), supplies (600) and other (800) for buildings built and alterations performed by contractors.]</p>	<p style="text-align: right;">E612</p> <p>\$ _____</p>
<p><b>3. Property Expenditures</b> a. [Include Land and Improvements (710), expenditures for the purchase of land and the improvements thereon.]  b. [Buildings (720), expenditures for acquiring existing buildings.]</p>	<p style="text-align: right;">E62A</p> <p>(710)\$ _____</p> <p style="text-align: right;">E62B</p> <p>(720)\$ _____</p> <p style="text-align: right;">E62</p> <p>Subtotal \$ _____</p>
<p><b>4. Equipment</b> [Include expenditures for the initial and additional purchase of equipment, and replacement items of equipment (730).]</p>	<p style="text-align: right;">E63</p> <p>\$ _____</p>
<p><b>Facilities Acquisition and Construction Services Subtotal</b>  [Sum 1, 2, 3, 4]</p>	<p style="text-align: right;">STE6</p> <p>\$ _____</p>

VII. Other Uses (5000)

[Include debt service payments (principal and interest).]

<p><b>a. Debt Service (5100)</b> [Include only long-term debt service (obligations exceeding one year).]</p> <p>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).]</p> <p>2. Redemption of Principal (910)</p>	<p style="text-align: right;">E7A1</p> <p>\$ _____</p> <p style="text-align: right;">E7A2</p> <p>\$ _____</p>
<p><b>Other Uses Subtotal</b></p>	<p style="text-align: right;">STE7</p> <p>\$ _____</p>

**VIII. Community Services (3300)**  
 [Include expenditures for child care and community swimming pool.]

**AMOUNT**  
**(omit cents)**

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.]

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

**X. Property (700)**  
 [Total from Property in Instruction (I), Support Services (II), Operation of Non-Instructional Services (III), Direct Program Support (IV), Facilities Acquisition (VI), Community Services (VIII) and Direct Cost Programs (IX).]

TE10 \$ _____
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**XI. Total Expenditures for Education**  
 [Sum Current Expenditures (V), Non-Property Expenditures from Facilities Acquisition (VI), Community Services (VIII), Direct Cost Programs (IX) and Property (X). DO NOT include Other Uses (VII).]

TE11 \$ _____
------------------

**XII. Exclusions from Current Expenditures for purposes of P.L. 100-297**

**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. Chapter 1 (ESEA) expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	X12C \$ _____
d. Chapter 1 (ESEA) carryover funds	X12D \$ _____
e. Chapter 2 (ECIA) expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	X12E \$ _____
f. Chapter 2 (ECIA) carryover funds	X12F \$ _____
g. Food Service revenues (1600-1630)	obtained from p.1 (1630)
h. Student activities revenues (1700-1790)	obtained from p.1 (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**

<p><b>A. ADA as defined by State Law</b>          [Append definition, statutory citation, length of school year and length of school day.]</p>	<p>A14</p>
<p><b>B. ADA as defined by NCES</b>          [The aggregate days of attendance of a given school during a given reporting period divided by the number of days in session during this period.]</p>	<p>A14</p>

**AMOUNT  
 (omit cents)**

**XV. State Per Pupil Expenditure to be used, in part, in the calculation of Federal Entitlements for Chapter 1 (ECIA), Impact Aid, Indian Education and other Federal programs.**

[Divide XIII by XIV.]  
 (NCES will compute this)