

**File Documentation for:  
The Common Core of Data  
National Public Education Financial Survey  
Fiscal Year 1994. School Year 1993-94**

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## **I. Introduction**

This documentation contains a brief description of the survey collection, along with information required to understand and access the data files. The data on the files are based on information from state education agencies (SEAs) for fiscal year 1994 (school year 1993-94.) There is a record for each state, the District of Columbia and 5 outlying areas (American Samoa, Guam, Northern Marianas, Puerto Rico and Virgin Islands). The data were collected through the "National Public Education Financial Survey" (NPEFS) of the Common Core of Data (CCD) series. These data are presented by state and contain revenue data by source and expenditure data by function and object. Average daily attendance is also provided. Total student membership from the 1993-94 Common Core of Data State Nonfiscal Survey has also been added.

These data have been revised from those originally released in 1996. These data are different from the "Statistics in Brief: Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1993-94" NCES 96-303. The tables in section C of the Users Guide contain the revised data. States have up to one year to send revised data to NCES.

## **II. User's Guide**

There is one data file containing 56 records, each record containing 290 fields. There are 5 record identification fields, 143 data fields and 142 imputation flag fields. The ASCII file has a record length of 1,759 characters and an overall size of 97 KB. A record layout is provided in appendix A, a glossary with definitions of key variables is included in appendix B, state codes and abbreviations are in appendix C, details regarding imputations and adjustments in appendices D and E, and a survey form with data variable names in appendix F.

### **A. Survey Methodology**

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

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

Average daily attendance figures are collected in the NPEFS survey as required under Chapter 1 of the Education Consolidation and Improvement Act of 1981 (Public Law 97-35). 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. 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 "State Nonfiscal Survey" have been included in the data sets as a

more comparable student count. Student membership is the count of students enrolled on or about October 1 and is comparable across all states.

NCES has provided "crosswalk" software to assist states in their reporting and to improve data comparability between states. This software converts a state's existing accounting reports to the federal standard, as indicated in Financial Accounting for Local and State School Systems, 1990. States which did not have this crosswalk software developed for them have had their protocol for converting data from their state accounts to the federal standard reviewed and validated.

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

## **B. Imputations and Adjustments**

NCES has imputed and adjusted some reported values in order to create a data file that more accurately reflects revenues and expenditures for each item on the survey and improves comparability between states. Imputations and adjustments were performed to correct for item nonresponse only and were limited to the 50 states and Washington, D.C. This process consisted of several stages and steps, and varied as to the nature of the missing data. A list of all of the items affected by these imputations and adjustments is presented in appendix D.

Adjustments are defined as correcting 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. This state might report salaries for the two as one figure under instructional support staff, and report student support staff salaries as missing. NCES adjusts these two responses by reducing the amount reported for instructional support staff, using a proportional allocation based on data from reporting states, and adding that amount under student support staff. The total for salaries and total expenditures is not affected by this adjustment.

Imputations are defined as cases where the missing value is not reported at all, indicating that subtotals for the category are under-reported. An imputation by NCES assigns a value to the missing item, and the subtotals containing this item are then increased by the amount of the imputation.

All items (except totals and subtotals) affected by these adjustments are listed along the left side of the list in appendix D. All items (including totals and subtotals) affected by these adjustments and imputations are indicated as such in the "imputation flag" file. Imputations were performed first. This was followed by the other adjustments, with the exception of "distribute by" adjustments which were performed last. Totals and subtotals were recalculated after all imputations and adjustments had been performed.

There are several variations in the way adjustments were carried out. These variations are indicated in the following "List of Imputations" in appendix D, 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 in." These statements can be matched to statements with "contains" where the first variable contains the value for that item plus the value for the item(s) following "contains."

At the end of the "contains" statement, the total used in calculating the ratio used in the adjustment is indicated by the word "using." In most cases these totals are TE11 (total expenditures) or TR (total revenues).

The method used for this adjustment was to 1) calculate the ratios of each missing item and the item containing the missing values to the total indicated at the end of the "contains" statement for all states reporting these items on the federal standard; 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 on the federal standard" are those states reporting values greater than 0 for each of the items involved in the adjustment, and none of those values are affected by another "contains" or "combined with" adjustment.

Adjustment statements with "distribute by" are used only for the distribution of direct state support expenditures to specific objects and functions listed in the statement. In all but one type of case, these are distributed by destination. This means that the ratio of each item (in the destination list) to the sum of all the listed items in the state are calculated and these ratios are used to distribute the direct support amount to the each specific item. In a few cases the amount is "distributed" to only one item. The exception is the "distribute by salary" adjustment used to distribute E4C1 (direct support employee benefits) which is distributed by salary to employee benefit objects of each function. In this case the ratio of each salary item to the sum of all listed salary items is calculated, and the amount reported for E4C1 distributed to each employee benefit. 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. These statements can be matched to a "totals" statement, indicating that the reported total contains values for missing detail. The adjustment here is similar to that in the "contain" adjustment described above: 1) calculate the ratios of each missing item and the item containing the missing values to total expenditures (TE11) for all states reporting these items on the federal standard; 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 where 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" with "impute" for the revenue item and "derived from" for expenditure item (subtotal E3A1 or E3B1) to which the imputed revenue amount is added. This amount is then distributed to the items making up the subtotal in the same manner as the "totals" and "supplemented by" distributions as described above.

Student membership is collected by grade on the CCD "State Nonfiscal 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) are on this (revenues and expenditures) data file. These cases are noted as imputed in the imputation flag file, and listed as "D16 impute/import D16" on the imputations and adjustments list. For more information on student membership see the documentation for the CCD state nonfiscal files.

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
- P - Imputed based on prior year's data
- I - Imputed based on a method other than prior year's data
- T - Total based on sum of internal or external detail
- C - combined with data provided elsewhere by the state

The companion cell in each case is identified by the name of the data cell preceded by an "I." The documentation explains any action taken by NCES in regard to each variable. A frequency distribution of the values of each imputation flag is reported in appendix E. These imputation flags were done for fiscal year 1994 (school year 1993-94).

### **C. Sample Tables**

The tables which follow were prepared from the same dataset, so that file users may compare their results with published data from NCES.

**Table 1.--Revenues for public elementary and secondary schools, by source and state: School year 1993-94**

[In thousands of dollars]

Revenues, by source					
State	Total	Local	Intermediate	State	Federal
<b>United States</b>	<b>260,159,468</b>	<b>123,249,045</b>	<b>1,094,731</b>	<b>117,474,209</b>	<b>18,341,483</b>
Alabama	3,121,320	924,176	0	1,850,898	346,246
Alaska	1,159,259	243,720	0	777,478	138,061
Arizona	3,550,177	1,574,905	168,864	1,474,316	332,091
Arkansas	2,014,900	672,097	1,440	1,164,432	176,931
California	29,050,409	10,153,198	0	16,324,953	2,572,258
Colorado	3,368,596	1,714,488	1,689	1,466,584	185,835
Connecticut	4,103,215 1/	2,286,368 1/	0	1,653,755	163,091
Delaware	684,411	189,837	0	441,043	53,531
District of Columbia	735,722	656,289	0	0	79,433
Florida	11,927,112	5,060,862	0	5,945,110	921,140
Georgia	6,630,693	2,752,132	0	3,360,515	518,047
Hawaii	1,140,173	30,143	0	1,025,813	84,217
Idaho	955,081	297,525	0	576,967	80,589
Illinois	11,322,719	7,382,634	0	3,196,325	743,760
Indiana	5,918,601	2,476,652	45,006	3,097,205	299,738
Iowa	2,782,621	1,289,047	6,529	1,339,923	147,123
Kansas	2,695,033	840,550	147,921	1,558,260	148,303
Kentucky	3,194,404	758,915	0	2,105,658	329,830
Louisiana	3,608,433 1/	1,256,061 1/	0	1,912,880	439,492
Maine	1,327,946	607,983	0	641,322	78,641
Maryland	5,145,236	2,874,555	0	2,002,376	268,305
Massachusetts	6,227,191	3,767,277	0	2,125,314	334,600
Michigan	11,134,083	7,210,467	7,973	3,200,682	714,960
Minnesota	5,160,259	1,931,589	150,968	2,840,930	236,773
Mississippi	1,879,377	546,174	1,170	1,024,792	307,241
Missouri	4,526,828	2,473,998	22,187	1,733,542	297,101
Montana	877,807	257,105	84,848	451,223	84,632
Nebraska	1,674,836	1,008,668	11,561	547,921	106,686
Nevada	1,269,131	793,834	0	416,469	58,827
New Hampshire	1,097,159	972,323	0	89,552	35,284
New Jersey	11,301,907	6,331,035	99	4,564,512	406,261
New Mexico	1,567,823	219,925	0	1,153,974	193,924
New York	23,775,186	13,121,874	90,549	9,090,191	1,472,573
North Carolina	5,560,310	1,545,913	0	3,559,792	454,606
North Dakota	563,352	248,827	6,622	240,860	67,042
Ohio	10,499,236	5,537,567	12,460	4,280,781	668,428

Revenues, by source						
State	Total	Local	Intermediate	State	Federal	
Oklahoma	3,077,910 2/	947,106 2/	56,046	1,811,319	263,440	
Oregon	3,074,679	1,600,701	46,088	1,215,454	212,437	
Pennsylvania	12,601,361	6,797,007	4,578	5,075,591	724,185	
Rhode Island	1,022,861	563,051	0	399,395	60,415	
South Carolina	3,200,412	1,427,782	0	1,478,065	294,566	
South Dakota	647,026	400,217	8,309	168,964	69,536	
Tennessee	3,649,630	1,594,003	0	1,707,740	347,887	
Texas	18,744,302	9,513,079	172,403	7,542,112	1,516,708	
Utah	1,785,758	678,450	0	981,014	126,294	
Vermont	703,939	447,670	0	220,614	35,655	
Virginia	6,162,830 1/	3,896,841 1/	0	1,895,429	370,560	
Washington	5,723,616	1,401,075	0	3,988,235	334,306	
West Virginia	1,879,452	513,586	505	1,214,154	151,207	
Wisconsin	5,661,241	3,223,098	0	2,188,298	249,844	
Wyoming	673,906	236,665	46,916	351,479	38,846	
Outlying Areas						
American Samoa	41,683	164	99	6,699	34,722	
Guam	168,461	151,696	0	0	16,765	
Northern Marianas	41,406	150	0	30,215	11,042	
Puerto Rico	1,510,847	796	0	1,036,657	473,394	
Virgin Islands	132,711	107,542	0	0	25,169	
1/ Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in any one state.						
2/ Value affected by redistribution of reported values for missing data items.						
NOTE: Details may not add to total due to rounding. National figures do not include outlying areas.						
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."						

**Table 2.--Current expenditures for public elementary and secondary schools, by function and state: School year 1993-94**

[In thousands of dollars]

Current expenditures, by function								
State	Total		Instruction		Support Services		Noninstruction	
United States	231,542,764	1/	141,620,474	2/	79,406,310	2/	10,515,981	1/
Alabama	2,809,713		1,757,077		830,470		222,166	
Alaska	1,002,515		517,200		454,317		30,998	
Arizona	2,911,304	2/	1,680,405	2/	1,040,553	2/	190,345	
Arkansas	1,782,645	2/	1,116,796	2/	544,703	2/	121,146	2/
California	25,140,639		15,028,418		9,061,351		1,050,870	
Colorado	2,954,793		1,815,426		1,028,399		110,969	
Connecticut	3,943,891	1/	2,501,019	2/	1,253,016	2/	189,856	1/
Delaware	643,915	2/	399,147		217,672	2/	27,095	2/
District of Columbia	713,427	2/	351,028	2/	332,951	2/	29,448	2/
Florida	10,331,896		5,970,755		3,856,344		504,797	
Georgia	5,643,843		3,473,765		1,823,252	2/	346,826	
Hawaii	998,143		615,270		322,735		60,138	
Idaho	859,088	2/	543,377	2/	273,726	2/	41,985	2/
Illinois	10,076,889	2/	6,064,603	2/	3,670,213	2/	342,073	
Indiana	5,064,685	2/	3,121,188	2/	1,721,595	2/	221,901	2/
Iowa	2,527,434		1,558,177		855,845		113,412	
Kansas	2,325,247	2/	1,345,121	2/	865,968	2/	114,158	2/
Kentucky	2,952,119	2/	1,768,270	2/	1,029,675	2/	154,173	
Louisiana	3,309,018	1/	1,967,293	2/	1,044,538	2/	297,186	1/
Maine	1,208,411		808,608		355,651		44,152	
Maryland	4,783,023	2/	2,890,997	2/	1,649,604	2/	242,422	2/
Massachusetts	5,637,337		3,398,730		2,042,430		196,177	
Michigan	9,816,830	2/	5,691,574		3,839,812	2/	285,444	2/
Minnesota	4,328,093	2/	2,757,594	2/	1,395,507	2/	174,993	
Mississippi	1,725,386	2/	1,066,080	2/	521,331	2/	137,975	2/
Missouri	3,981,614	2/	2,415,629		1,389,998		175,987	
Montana	822,015		514,036		273,001		34,978	
Nebraska	1,513,971	2/	941,392	2/	443,860		128,719	2/
Nevada	1,099,685		654,996		407,307		37,382	
New Hampshire	1,007,129	2/	646,681	2/	324,847	2/	35,600	2/
New Jersey	10,448,096	2/	6,260,952	2/	3,852,523		334,621	2/
New Mexico	1,323,459	2/	775,050	2/	471,933		76,475	
New York	22,059,949		14,884,460		6,549,494	2/	625,996	
North Carolina	5,145,416	1/	3,161,009		1,592,366		392,041	1/
North Dakota	522,377		320,294		157,071		45,012	
Ohio	9,612,678		5,717,214		3,540,689		354,776	
Oklahoma	2,680,113	2/	1,572,751	2/	884,117	2/	223,244	2/



Current expenditures, by function								
State	Total		Instruction		Support Services		Noninstruction	
Oregon	2,852,723		1,708,679		1,047,136		96,908	
Pennsylvania	11,236,417		7,144,739		3,664,768		426,910	
Rhode Island	990,094	2/	659,748	2/	304,999	2/	25,346	2/
South Carolina	2,790,878		1,651,858		963,310		175,710	
South Dakota	584,894		360,621		191,974		32,299	
Tennessee	3,305,579	2/	2,125,274	2/	998,576	2/	181,729	
Texas	16,193,722	2/	9,602,153	2/	5,620,902	2/	970,666	2/
Utah	1,511,205		1,013,630		405,340		92,234	
Vermont	643,828		419,909		202,607		21,312	
Virginia	5,441,384	1/	3,275,030		1,883,594		282,759	1/
Washington	4,892,690	2/	2,921,122	2/	1,745,781		225,788	2/
West Virginia	1,663,868	2/	1,034,956	2/	534,640	2/	94,272	2/
Wisconsin	5,170,343		3,285,249		1,730,242		154,852	
Wyoming	558,353		345,120		193,577		19,655	
Outlying Areas								
American Samoa	25,161		11,582		10,792		2,787	
Guam	164,187		86,713		65,406		8,677	
Northern Marianas	39,675		29,959		6,851		2,865	
Puerto Rico	1,420,580		972,817		263,873		183,890	
Virgin Islands	120,617		68,548		45,795		6,274	
1/ Value contains imputation for missing data. Imputed value is less than 2 percent of total current expenditures in any one state.								
2/ Value affected by redistribution of reported values for missing data items.								
NOTE: Details may not add to total due to rounding.								
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."								

## **Appendix A: RECORD LAYOUT**

### **Public Elementary and Secondary School Revenues and Current Expenditures, by State**

Fiscal Year 1994(IMPUTED FILE)

(RECFM=V, LRECL=1902, 56 PHYSICAL RECORDS)

The file contains imputed data for fiscal year 1994, sorted by state (FIPS)

<b>Name</b>	<b>Type</b>	<b>Position</b>	<b>Length</b>	<b>Description</b>
SURVYEAR	N	001 - 002	2	FISCAL YEAR OF SURVEY (94)
FIPS	N	003 - 004	2	FED INFO PROCESSING STD CODES (01-78)
STABR	AN	005 - 006	2	POSTAL STATE ABBREVIATION CODES
STNAME	AN	007 - 031	25	NAME OF THE STATE OR TERRITORY
R1A	N	032 - 043	12	LOCAL REV - PROPERTY TAX P.1
R1B	N	044 - 055	12	LOCAL REV - NON-PROPERTY TAX P.1
R1C	N	056 - 067	12	LOCAL REV - LOC GOVT PROP TAX P.1
R1D	N	068 - 079	12	LOCAL REV - LOC GOVT NON-PROP TAX P.1
R1E	N	080 - 091	12	LOCAL REV - INDIVID TUITION P.1
R1F	N	092 - 103	12	LOCAL REV - TUITION FR LEA'S P.1
R1G	N	104 - 115	12	LOCAL REV - TRANSPORT FEES INDIVID P.1
R1H	N	116 - 127	12	LOCAL REV - TRANSPORT FEES LEA'S P.1
R1I	N	128 - 139	12	LOCAL REV - EARNINGS ON INVESTMT P.1
R1J	N	140 - 151	12	LOCAL REV - FOOD SERVICE P.1
R1K	N	152 - 163	12	LOCAL REV - STUDENT ACTIVITIES P.2
R1L	N	164 - 175	12	LOCAL REV - OTHER REVS P.2
R1M	N	176 - 187	12	LOCAL REV - TEXTBOOK REVS P.2
R1N	N	188 - 199	12	LOCAL REV - SUMMER SCHOOL P.2
STR1	N	200 - 211	12	LOCAL REV - SUBTOTAL P.2
R2	N	212 - 223	12	INTERMED. REVENUES P.2
R3	N	224 - 235	12	STATE REVENUES P.2
R4A	N	236 - 247	12	FED REV - DIRECT GRANTS P.3
R4B	N	248 - 259	12	FED REV - THRU STATE P.3

<b>Name</b>	<b>Type</b>	<b>Position</b>	<b>Length</b>	<b>Description</b>
R4C	N	260 - 271	12	FED REV - THRU INTERMED AGENCIES P.3
R4D	N	272 - 283	12	FED REV - OTHER SOURCES P.3
STR4	N	284 - 295	12	FED REV - SUBTOTAL P.3
R5	N	296 - 307	12	OTHER SOURCES OF REVENUE P.3
TR	N	308 - 319	12	TOTAL REVENUE FROM ALL SOURCES P.3
E11	N	320 - 331	12	INSTR EXP - SALARIES P.4
E12	N	332 - 343	12	INSTR EXP - EMP BENEFITS P.4
E13	N	344 - 355	12	INSTR EXP - PURCHASED SERVICES P.4
E14	N	356 - 367	12	INSTR EXP - TUITION P.4
E15	N	368 - 379	12	INSTR EXP - TUITION TO OTHER LEA'S P.4
E16	N	380 - 391	12	INSTR EXP - SUPPLIES P.4
E17	N	392 - 403	12	INSTR EXP - PROPERTY P.4
E18	N	404 - 415	12	INSTR EXP - OTHER P.4
STE1	N	416 - 427	12	INSTR EXP - SUBTOTAL P.4
E212	N	428 - 439	12	SUP EXP - SALARY - STUDENTS P.5
E213	N	440 - 451	12	SUP EXP - SALARY - INST STAFF P.5
E214	N	452 - 463	12	SUP EXP - SALARY - GEN ADMIN P.5
E215	N	464 - 475	12	SUP EXP - SALARY - SCH ADMIN P.6
E216	N	476 - 487	12	SUP EXP - SALARY - OPER & MAIN P.6
E217	N	488 - 499	12	SUP EXP - SALARY - STUDENT TRANSP P.6
E218	N	500 - 511	12	SUP EXP - SALARY - OTHER SERVICES P.7
TE21	N	512 - 523	12	SUP EXP - SALARY - SUBTOTAL P.7
E222	N	524 - 535	12	SUP EXP - EMP BENE - STUDENTS P.5
E223	N	536 - 547	12	SUP EXP - EMP BENE - INST STAFF P.5
E224	N	548 - 559	12	SUP EXP - EMP BENE - GEN ADMIN P.5
E225	N	560 - 571	12	SUP EXP - EMP BENE - SCH ADMIN P.6
E226	N	572 - 583	12	SUP EXP - EMP BENE - OPER & MAIN P.6
E227	N	584 - 595	12	SUP EXP - EMP BENE - PUPIL TRANSP P.6
E228	N	596 - 607	12	SUP EXP - EMP BENE - OTHER SERV P.7
TE22	N	608 - 619	12	SUP EXP - EMP BENE - SUBTOTAL P.7

<b>Name</b>	<b>Type</b>	<b>Position</b>	<b>Length</b>	<b>Description</b>
E232	N	620 - 631	12	SUP EXP - PURCH SV - STUDENTS P.5
E233	N	632 - 643	12	SUP EXP - PURCH SV - INST STAFF P.5
E234	N	644 - 655	12	SUP EXP - PURCH SV - GEN ADMIN P.5
E235	N	656 - 667	12	SUP EXP - PURCH SV - SCH ADMIN P.6
E236	N	668 - 679	12	SUP EXP - PURCH SV - OPER & MAIN P.6
E237	N	680 - 691	12	SUP EXP - PURCH SV - PUPIL TRANSP P.6
E238	N	692 - 703	12	SUP EXP - PURCH SV - OTHER SERV P.7
TE23	N	704 - 715	12	SUP EXP - PURCH SV - SUBTOTAL P.7
E242	N	716 - 727	12	SUP EXP - SUPPLIES - STUDENTS P.5
E243	N	728 - 739	12	SUP EXP - SUPPLIES - INST STAFF P.5
E244	N	740 - 751	12	SUP EXP - SUPPLIES - GEN ADMIN P.5
E245	N	752 - 763	12	SUP EXP - SUPPLIES - SCH ADMIN P.6
E246	N	764 - 775	12	SUP EXP - SUPPLIES - OPER & MAIN P.6
E247	N	776 - 787	12	SUP EXP - SUPPLIES - PUPIL TRANSP P.6
E248	N	788 - 799	12	SUP EXP - SUPPLIES - OTHER SERV P.7
TE24	N	800 - 811	12	SUP EXP - SUPPLIES - SUBTOTAL P.7
E252	N	812 - 823	12	SUP EXP - PROPERTY - STUDENTS P.5
E253	N	824 - 835	12	SUP EXP - PROPERTY - INST STAFF P.5
E254	N	836 - 847	12	SUP EXP - PROPERTY - GEN ADMIN P.5
E255	N	848 - 859	12	SUP EXP - PROPERTY - SCH ADMIN P.6
E256	N	860 - 871	12	SUP EXP - PROPERTY - OPER & MAIN P.6
E257	N	872 - 883	12	SUP EXP - PROPERTY - PUPIL TRANSP P.6
E258	N	884 - 895	12	SUP EXP - PROPERTY - OTHER SERV P.7
TE25	N	896 - 907	12	SUP EXP - PROPERTY - SUBTOTAL P.7
E262	N	908 - 919	12	SUP EXP - OTHER - STUDENTS P.5
E263	N	920 - 931	12	SUP EXP - OTHER - INST STAFF P.5
E264	N	932 - 943	12	SUP EXP - OTHER - GEN ADMIN P.5
E265	N	944 - 955	12	SUP EXP - OTHER - SCH ADMIN P.6
E266	N	956 - 967	12	SUP EXP - OTHER - OPER & MAIN P.6
E267	N	968 - 979	12	SUP EXP - OTHER - PUPIL TRANSP P.6

<b>Name</b>	<b>Type</b>	<b>Position</b>	<b>Length</b>	<b>Description</b>
E268	N	980 - 991	12	SUP EXP - OTHER - OTHER SERV P.7
TE26	N	992 - 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

<b>Name</b>	<b>Type</b>	<b>Position</b>	<b>Length</b>	<b>Description</b>
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
E62A	N	1436 - 1447	12	FACILITIES AQUIS - PROPERTY (LAND) P.10
E62B	N	1448 - 1459	12	FACILITIES AQUIS - PROPERTY (BUILD) P.10
E62	N	1460 - 1471	12	FACIL AQUIS - SUBTOTAL (LAND & BUILD) P.10
E63	N	1472 - 1483	12	FACILITIES AQUIS - EQUIPMENT P.10
STE61	N	1484 - 1495	12	FACILITIES AQUIS - NON-PROPERTY P.10
STE62	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

<b>Name</b>	<b>Type</b>	<b>Position</b>	<b>Length</b>	<b>Description</b>
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
D16	N	1748 - 1759	12	TOTAL STUDENT MEMBERSHIP SY 1993-94
IR1A	AN	1760 - 1760	1	IMP FLAG LOCAL REV - PROPERTY TAX P.1
IR1B	AN	1761 - 1761	1	IMP FLAG LOCAL REV - NON-PROPERTY TAX P.1
IR1C	AN	1762 - 1762	1	IMP FLAG LOCAL REV - LOC GOVT PROP TAX P.1
IR1D	AN	1763 - 1763	1	IMP FLAG LOCAL REV - LOC GOVT NON-PROP TAX P.1
IR1E	AN	1764 - 1764	1	IMP FLAG LOCAL REV - INDIVID TUITION P.1
IR1F	AN	1765 - 1765	1	IMP FLAG LOCAL REV - TUITION FR LEA'S P.1
IR1G	AN	1766 - 1766	1	IMP FLAG LOCAL REV - TRANSPORT FEES INDIVID P.1
IR1H	AN	1767 - 1767	1	IMP FLAG LOCAL REV - TRANSPORT FEES LEA'S P.1
IR1I	AN	1768 - 1768	1	IMP FLAG LOCAL REV - EARNINGS ON INVESTMT P.1
IR1J	AN	1769 - 1769	1	IMP FLAG LOCAL REV - FOOD SERVICE P.1
IR1K	AN	1770 - 1770	1	IMP FLAG LOCAL REV - STUDENT ACTIVITIES P.2
IR1L	AN	1771 - 1771	1	IMP FLAG LOCAL REV - OTHER REVS P.2
IR1M	AN	1772 - 1772	1	IMP FLAG LOCAL REV - TEXTBOOK REVS P.2
IR1N	AN	1773 - 1773	1	IMP FLAG LOCAL REV - SUMMER SCHOOL P.2
ISTR1	AN	1774 - 1774	1	IMP FLAG LOCAL REV - SUBTOTAL P.2
IR2	AN	1775 - 1775	1	IMP FLAG INTERMED. REVENUES P.2
IR3	AN	1776 - 1776	1	IMP FLAG STATE REVENUES P.2
IR4A	AN	1777 - 1777	1	IMP FLAG FED REV - DIRECT GRANTS P.3
IR4B	AN	1778 - 1778	1	IMP FLAG FED REV - THRU STATE P.3
IR4C	AN	1779 - 1779	1	IMP FLAG FED REV - THRU INTERMED AGENCIES P.3
IR4D	AN	1780 - 1780	1	IMP FLAG FED REV - OTHER SOURCES P.3
ISTR4	AN	1781 - 1781	1	IMP FLAG FED REV - SUBTOTAL P.3

<b>Name</b>	<b>Type</b>	<b>Position</b>	<b>Length</b>	<b>Description</b>
IR5	AN	1782 - 1782	1	IMP FLAG OTHER SOURCES OF REVENUE P.3
ITR	AN	1783 - 1783	1	IMP FLAG TOTAL REVENUE FROM ALL SOURCES P.3
IE11	AN	1784 - 1784	1	IMP FLAG INSTR EXP - SALARIES P.4
IE12	AN	1785 - 1785	1	IMP FLAG INSTR EXP - EMP BENEFITS P.4
IE13	AN	1786 - 1786	1	IMP FLAG INSTR EXP - PURCHASED SERVICES P.4
IE14	AN	1787 - 1787	1	IMP FLAG INSTR EXP - TUITION P.4
IE15	AN	1788 - 1788	1	IMP FLAG INSTR EXP - TUITION TO OTHER LEA'S P.4
IE16	AN	1789 - 1789	1	IMP FLAG INSTR EXP - SUPPLIES P.4
IE17	AN	1790 - 1790	1	IMP FLAG INSTR EXP - PROPERTY P.4
IE18	AN	1791 - 1791	1	IMP FLAG INSTR EXP - OTHER P.4
ISTE1	AN	1792 - 1792	1	IMP FLAG INSTR EXP - SUBTOTAL P.4
IE212	AN	1793 - 1793	1	IMP FLAG SUP EXP - SALARY - STUDENTS P.5
IE213	AN	1794 - 1794	1	IMP FLAG SUP EXP - SALARY - INST STAFF P.5
IE214	AN	1795 - 1795	1	IMP FLAG SUP EXP - SALARY - GEN ADMIN P.5
IE215	AN	1796 - 1796	1	IMP FLAG SUP EXP - SALARY - SCH ADMIN P.6
IE216	AN	1797 - 1797	1	IMP FLAG SUP EXP - SALARY - OPER & MAIN P.6
IE217	AN	1798 - 1798	1	IMP FLAG SUP EXP - SALARY - STUDENT TRANSP P.6
IE218	AN	1799 - 1799	1	IMP FLAG SUP EXP - SALARY - OTHER SERVICES P.7
ITE21	AN	1800 - 1800	1	IMP FLAG SUP EXP - SALARY - SUBTOTAL P.7
IE222	AN	1801 - 1801	1	IMP FLAG SUP EXP - EMP BENE - STUDENTS P.5
IE223	AN	1802 - 1802	1	IMP FLAG SUP EXP - EMP BENE - INST STAFF P.5
IE224	AN	1803 - 1803	1	IMP FLAG SUP EXP - EMP BENE - GEN ADMIN P.5
IE225	AN	1804 - 1804	1	IMP FLAG SUP EXP - EMP BENE - SCH ADMIN P.6
IE226	AN	1805 - 1805	1	IMP FLAG SUP EXP - EMP BENE - OPER & MAIN P.6
IE227	AN	1806 - 1806	1	IMP FLAG SUP EXP - EMP BENE - PUPIL TRANSP P.6
IE228	AN	1807 - 1807	1	IMP FLAG SUP EXP - EMP BENE - OTHER SERV P.7
ITE22	AN	1808 - 1808	1	IMP FLAG SUP EXP - EMP BENE - SUBTOTAL P.7



<b>Name</b>	<b>Type</b>	<b>Position</b>	<b>Length</b>	<b>Description</b>
IE232	AN	1809 - 1809	1	IMP FLAG SUP EXP - PURCH SV - STUDENTS P.5
IE233	AN	1810 - 1810	1	IMP FLAG SUP EXP - PURCH SV - INST STAFF P.5
IE234	AN	1811 - 1811	1	IMP FLAG SUP EXP - PURCH SV - GEN ADMIN P.5
IE235	AN	1812 - 1812	1	IMP FLAG SUP EXP - PURCH SV - SCH ADMIN P.6
IE236	AN	1813 - 1813	1	IMP FLAG SUP EXP - PURCH SV - OPER & MAIN P.6
IE237	AN	1814 - 1814	1	IMP FLAG SUP EXP - PURCH SV - PUPIL TRANSP P.6
IE238	AN	1815 - 1815	1	IMP FLAG SUP EXP - PURCH SV - OTHER SERV P.7
ITE23	AN	1816 - 1816	1	IMP FLAG SUP EXP - PURCH SV - SUBTOTAL P.7
IE242	AN	1817 - 1817	1	IMP FLAG SUP EXP - SUPPLIES - STUDENTS P.5
IE243	AN	1818 - 1818	1	IMP FLAG SUP EXP - SUPPLIES - INST STAFF P.5
IE244	AN	1819 - 1819	1	IMP FLAG SUP EXP - SUPPLIES - GEN ADMIN P.5
IE245	AN	1820 - 1820	1	IMP FLAG SUP EXP - SUPPLIES - SCH ADMIN P.6
IE246	AN	1821 - 1821	1	IMP FLAG SUP EXP - SUPPLIES - OPER & MAIN P.6
IE247	AN	1822 - 1822	1	IMP FLAG SUP EXP - SUPPLIES - PUPIL TRANSP P.6
IE248	AN	1823 - 1823	1	IMP FLAG SUP EXP - SUPPLIES - OTHER SERV P.7
ITE24	AN	1824 - 1824	1	IMP FLAG SUP EXP - SUPPLIES - SUBTOTAL P.7
IE252	AN	1825 - 1825	1	IMP FLAG SUP EXP - PROPERTY - STUDENTS P.5
IE253	AN	1826 - 1826	1	IMP FLAG SUP EXP - PROPERTY - INST STAFF P.5
IE254	AN	1827 - 1827	1	IMP FLAG SUP EXP - PROPERTY - GEN ADMIN P.5
IE255	AN	1828 - 1828	1	IMP FLAG SUP EXP - PROPERTY - SCH ADMIN P.6
IE256	AN	1829 - 1829	1	IMP FLAG SUP EXP - PROPERTY - OPER & MAIN P.6
IE257	AN	1830 - 1830	1	IMP FLAG SUP EXP - PROPERTY - PUPIL TRANSP P.6
IE258	AN	1831 - 1831	1	IMP FLAG SUP EXP - PROPERTY - OTHER SERV P.7
ITE25	AN	1832 - 1832	1	IMP FLAG SUP EXP - PROPERTY - SUBTOTAL P.7
IE262	AN	1833 - 1833	1	IMP FLAG SUP EXP - OTHER - STUDENTS P.5
IE263	AN	1834 - 1834	1	IMP FLAG SUP EXP - OTHER - INST STAFF P.5
IE264	AN	1835 - 1835	1	IMP FLAG SUP EXP - OTHER - GEN ADMIN P.5
IE265	AN	1836 - 1836	1	IMP FLAG SUP EXP - OTHER - SCH ADMIN P.6

<b>Name</b>	<b>Type</b>	<b>Position</b>	<b>Length</b>	<b>Description</b>
IE266	AN	1837 - 1837	1	IMP FLAG SUP EXP - OTHER - OPER & MAIN P.6
IE267	AN	1838 - 1838	1	IMP FLAG SUP EXP - OTHER - PUPIL TRANSP P.6
IE268	AN	1839 - 1839	1	IMP FLAG SUP EXP - OTHER - OTHER SERV P.7
ITE26	AN	1840 - 1840	1	IMP FLAG SUP EXP - OTHER - SUBTOTAL P.7
ISTE22	AN	1841 - 1841	1	IMP FLAG SUP EXP - SUBTOTAL - STUDENTS P.5
ISTE23	AN	1842 - 1842	1	IMP FLAG SUP EXP - SUBTOTAL - INST STAFF P.5
ISTE24	AN	1843 - 1843	1	IMP FLAG SUP EXP - SUBTOTAL - GEN ADMIN P.5
ISTE25	AN	1844 - 1844	1	IMP FLAG SUP EXP - SUBTOTAL - SCH ADMIN P.6
ISTE26	AN	1845 - 1845	1	IMP FLAG SUP EXP - SUBTOTAL - OPER & MAIN P.6
ISTE27	AN	1846 - 1846	1	IMP FLAG SUP EXP - SUBTOTAL - PUPIL TRANSP P.6
ISTE28	AN	1847 - 1847	1	IMP FLAG SUP EXP - SUBTOTAL - OTHER SERV P.7
ISTE2T	AN	1848 - 1848	1	IMP FLAG SUP EXP - TOTAL SUPPORT SERVICES P.7
IE3A11	AN	1849 - 1849	1	IMP FLAG NON-INST SERV - FOOD SERV SALARIES P.8
IE3A12	AN	1850 - 1850	1	IMP FLAG NON-INST SERV - FOOD SERV EMP BENE P.8
IE3A13	AN	1851 - 1851	1	IMP FLAG NON-INST SERV - FOOD SERV PURCH SERV P.8
IE3A14	AN	1852 - 1852	1	IMP FLAG NON-INST SERV - FOOD SERV SUPPLIES P.8
IE3A2	AN	1853 - 1853	1	IMP FLAG NON-INSTR SERV - FOOD SERV PROPERTY P.8
IE3A16	AN	1854 - 1854	1	IMP FLAG NON-INSTR SERV - FOOD SERV OTHER P.8
IE3A1	AN	1855 - 1855	1	IMP FLAG NON-INSTR SERV - FOOD SERV SUBTOTAL P.8
IE3B11	AN	1856 - 1856	1	IMP FLAG NON-INSTR SERV - ENTERPRISE SALARIES P.8
IE3B12	AN	1857 - 1857	1	IMP FLAG NON-INSTR SERV - ENTERPRISE EMP BENE P.8
IE3B13	AN	1858 - 1858	1	IMP FLAG NON-INSTR SERV - ENTERPRISE PURCH SERV P.8

<b>Name</b>	<b>Type</b>	<b>Position</b>	<b>Length</b>	<b>Description</b>
IE3B14	AN	1859 - 1859	1	IMP FLAG NON-INSTR SERV - ENTERPRISE SUPPLIES P.8
IE3B2	AN	1860 - 1860	1	IMP FLAG NON-INSTR SERV - ENTERPRISE PROPERTY P.8
IE3B16	AN	1861 - 1861	1	IMP FLAG NON-INSTR SERV - ENTERPRISE OTHER P.8
IE3B1	AN	1862 - 1862	1	IMP FLAG NON-INSTR SERV - ENTERPRISE SUBTOTAL P.8
ISTE3	AN	1863 - 1863	1	IMP FLAG NON-INSTR SERV - TOTAL P.8
IE4A1	AN	1864 - 1864	1	IMP FLAG DIRECT PROG SUP - TEXTBOOKS P.8
IE4A2	AN	1865 - 1865	1	IMP FLAG DIRECT PROG SUP - TEXTBOOKS (PROP) P.8
IE4B1	AN	1866 - 1866	1	IMP FLAG DIRECT PROG SUP - TRANSPORT P.8
IE4B2	AN	1867 - 1867	1	IMP FLAG DIRECT PROG SUP - TRANSPORT (PROP) P.8
IE4C1	AN	1868 - 1868	1	IMP FLAG DIRECT PROG SUP - EMP BENE P.8
IE4C2	AN	1869 - 1869	1	IMP FLAG DIRECT PROG SUP - EMP BEN (PROP) P.8
IE4D	AN	1870 - 1870	1	IMP FLAG DIRECT PROG SUP - PRIV SCH STUDENT P.9
IE4E1	AN	1871 - 1871	1	IMP FLAG DIRECT PROG SUP - OTHER P.9
IE4E2	AN	1872 - 1872	1	IMP FLAG DIRECT PROG SUP - OTHER (PROPERTY) P.9
ISTE4	AN	1873 - 1873	1	IMP FLAG DIRECT PROG SUP - SUBTOTAL P.9
ITE5	AN	1874 - 1874	1	IMP FLAG CURRENT EXPENDITURES P.9
IE611	AN	1875 - 1875	1	IMP FLAG FACILITIES AQUIS - NON-PROPERTY P.10
IE612	AN	1876 - 1876	1	IMP FLAG FACILITIES AQUIS – CONSTRUCTION P.10
IE62A	AN	1877 - 1877	1	IMP FLAG FACILITIES AQUIS - PROPERTY (LAND) P.10
IE62B	AN	1878 - 1878	1	IMP FLAG FACILITIES AQUIS - PROPERTY (BUILD) P.10
IE62	AN	1879 - 1879	1	IMP FLAG FACIL AQUIS - SUBTOTAL (LAND & BUILD) P.10

<b>Name</b>	<b>Type</b>	<b>Position</b>	<b>Length</b>	<b>Description</b>
IE63	AN	1880 - 1880	1	IMP FLAG FACILITIES AQUIS - EQUIPMENT P.10
ISTE61	AN	1881 - 1881	1	IMP FLAG FACILITIES AQUIS - NON-PROPERTY P.10
ISTE62	AN	1882 - 1882	1	IMP FLAG FACILITIES AQUIS - PROPERTY P.10
IE7A1	AN	1883 - 1883	1	IMP FLAG OTHER USE - DEBT SERVICE INTEREST P.10
IE7A2	AN	1884 - 1884	1	IMP FLAG OTHER USE - DEBT SERV REDEMPTION P.10
ISTE7	AN	1885 - 1885	1	IMP FLAG OTHER USE - DEBT SERV SUBTOTAL P.10
IE81	AN	1886 - 1886	1	IMP FLAG COMM SERV - NON-PROPERTY P.11
IE82	AN	1887 - 1887	1	IMP FLAG COMM SERV - PROPERTY P.11
IE9A	AN	1888 - 1888	1	IMP FLAG DIRECT COST PROG - NON-PUB SCH P.11
IE9B	AN	1889 - 1889	1	IMP FLAG DIRECT COST PROG - ADULT ED P.11
IE9C	AN	1890 - 1890	1	IMP FLAG DIRECT COST PROG - COMM COLLEGE P.11
IE9D	AN	1891 - 1891	1	IMP FLAG DIRECT COST PROG - OTHER P.11
IE91	AN	1892 - 1892	1	IMP FLAG DIRECT COST PROG - PROPERTY P.11
ISTE9	AN	1893 - 1893	1	IMP FLAG DIRECT COST PROG - SUBTOTAL P.11
ITE10	AN	1894 - 1894	1	IMP FLAG PROPERTY TOTAL P.11
ITE11	AN	1895 - 1895	1	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION P.11
IX12C	AN	1896 - 1896	1	IMP FLAG EXCLUS FOR PL-100-297 - CHAPTER 1 P.1
IX12D	AN	1897 - 1897	1	IMP FLAG EXCLUS FOR PL-100-297 - CH.1 CARRYOVER
IX12E	AN	1898 - 1898	1	IMP FLAG EXCLUS FOR PL-100-297 - CHAPTER 2 P.1
IX12F	AN	1899 - 1899	1	IMP FLAG EXCLUS FOR PL-100-297 - CH.2 CARRYOVER
ITX12	AN	1900 - 1900	1	IMP FLAG TOTAL EXCLUS FOR PL-100-297
INCE13	AN	1901 - 1901	1	IMP FLAG NET CURRENT EXPENDITURES
ID16	AN	1902 - 1902	1	IMP FLAG STUDENT MEMBERSHIP

## **Appendix B: 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.

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

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

**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 C. STATE CODES AND ABBREVIATIONS USED IN DATASETS

STATE NAME	STED	FIPS	STABR
ALABAMA	10	1	AL
ALASKA	11	2	AK
ARIZONA	1	4	AZ
ARKANSAS	13	5	AR
CALIFORNIA	14	6	CA
COLORADO	15	8	CO
CONNECTICUT	16	9	CT
DELAWARE	17	10	DE
DISTRICT OF COLUMBIA	18	11	DC
FLORIDA	19	1	FL
GEORGIA	20	13	GA
HAWAII	21	15	HI
IDAHO	22	16	ID
ILLINOIS	23	17	IL
INDIANA	24	18	IN
IOWA	25	19	IA
KANSAS	26	20	KS
KENTUCKY	27	21	KY
LOUISIANA	28	22	LA
MAINE	29	23	ME
MARYLAND	30	24	MD
MASSACHUSETTS	31	25	MA
MICHIGAN	32	26	MI
MINNESOTA	33	27	MN
MISSISSIPPI	34	28	MS
MISSOURI	35	29	MO
MONTANA	36	30	MT
NEBRASKA	37	31	NE
NEVADA	38	32	NV
NEW HAMPSHIRE	39	33	NH
NEW JERSEY	40	34	NJ
NEW MEXICO	41	35	NM
NEW YORK	42	36	NY
NORTH CAROLINA	43	37	NC
NORTH DAKOTA	44	38	ND
OHIO	45	39	OH
OKLAHOMA	46	40	OK
OREGON	47	41	OR
PENNSYLVANIA	48	42	PA
RHODE ISLAND	49	44	RI
SOUTH CAROLINA	50	45	SC
SOUTH DAKOTA	51	46	SD
TENNESSEE	52	47	TN
TEXAS	53	48	TX
UTAH	54	49	UT



<b>STATE NAME</b>	<b>STED</b>	<b>FIPS</b>	<b>STABR</b>
VERMONT	55	50	VT
VIRGINIA	56	51	VA
WASHINGTON	57	53	WA
WEST VIRGINIA	58	54	WV
WISCONSIN	59	55	WI
WYOMING	60	56	WY
<b>OUTLYING AREAS</b>			
AMERICAN SAMOA	61	60	AS
GUAM	63	66	GU
NORTHERN MARIANAS	69	69	CM
PUERTO RICO	64	72	PR
VIRGIN ISLANDS	66	78	VI

## Appendix D: Imputations and Adjustments List

### ALABAMA

E258 contains E63 using TE11  
E63 combined with E258  
D16 impute/import D16

### ARIZONA

R1E contains R1G, R1N using TR  
R1G combined with R1E  
R1N combined with R1E  
E13 combined with E262  
E17 contains E252, E253, E254, E255, E256, E258 using TE11  
E21 contains E213, E215 using TE11  
E213 combined with E21  
E215 combined with E21  
E216 contains E218 using TE11  
E218 combined with E216  
E222 contains E223, E225 using TE11  
E223 combined with E222  
E225 combined with E222  
E226 contains E228 using TE11  
E228 combined with E226  
E232 combined with E262  
E233 combined with E262  
E234 combined with E262  
E235 combined with E262  
E236 combined with E262  
E237 combined with E262  
E238 combined with E262  
E242 contains E243, E245 using TE11  
E243 combined with E242  
E245 combined with E242  
E246 contains E248 using TE11  
E248 combined with E246  
E252 combined with E17  
E253 combined with E17  
E254 combined with E17  
E255 combined with E17  
E256 combined with E17  
E258 combined with E17  
E262 contains E13, E232, E233, E234, E235, E236, E237, E238, E263,  
E265 using TE11  
E263 combined with E262  
E265 combined with E262  
E266 contains E268 using TE11  
E268 combined with E266  
E3B1 totals E3B11, E3B1, E3B13, E3B14, E3B16, E3B2 using TE11  
E3B11 supplemented by E3B1  
E3B1 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B16 supplemented by E3B1  
E3B2 supplemented by E3B1  
E4B1 distribute by dest. E217, E227, E237, E247, E267  
E4E1 distribute by dest. E11, E1, 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  
E61 combined with E62B  
E62B contains E61, E63 using TE11  
E63 combined with E62B  
E81 contains E82 using TE11  
E82 combined with E81

ARKANSAS

E3A1 totals E3A11, E3A1, E3A13, E3A14, E3A16 using TE11  
E3A11 supplemented by E3A1  
E3A1 supplemented by E3A1  
E3A13 supplemented by E3A1  
E3A14 supplemented by E3A1  
E3A16 supplemented by E3A1  
E3B1 totals E3B11, E3B1, E3B13, E3B14, E3B16, E3B2 using TE11  
E3B11 supplemented by E3B1  
E3B1 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B16 supplemented by E3B1  
E3B2 supplemented by E3B1  
E4C1 distribute by salary E1, E222, E223, E224, E225, E226, E227,  
E228, E3A1 using E11, E21, E213, E214, E215, E216, E217,  
E218, E3A11  
E4E1 distribute by dest. E11, E1, 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  
E61 combined with E62B  
E62B contains E61 using TE11

CALIFORNIA

E61 contains E62B using TE11  
E62B combined with E61  
D16 impute/import D16

CONNECTICUT

R1K impute based on (TR-R1K)  
R5 impute/import TR  
E3B1 derived from R1K, distribute over E3B11, E3B1, E3B13, E3B14,  
E3B16  
E3B11 supplemented by E3B1  
E3B1 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B16 supplemented by E3B1  
E4C1 distribute by salary E1, E222, E223, E224, E225, E226, E227,  
E228, E3A1 using E11, E21, E213, E214, E215, E216, E217,  
E218, E3A11  
E4E1 distribute by dest. E11, E1, 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 distribute by dest. E17, E252, E253, E254, E255, E256, E257,  
E258, E3A2  
E61 combined with E62B  
E62B contains E61 using TE11  
E81 impute based on (TE11-E81)  
E82 impute based on (TE11-E82)

DELAWARE

E3A1 totals E3A11, E3A1, E3A13, E3A14, E3A16, E3A2 using TE11  
E3A11 supplemented by E3A1  
E3A1 supplemented by E3A1  
E3A13 supplemented by E3A1  
E3A14 supplemented by E3A1  
E3A16 supplemented by E3A1  
E3A2 supplemented by E3A1  
E4B1 distribute by dest. E217, E227, E237, E247, E267  
E4B2 distribute by dest. E257

DISTRICT OF COLUMBIA

R5 impute/import TR  
E237 contains E267 using TE11  
E267 combined with E237  
E3A16 contains E3A2 using TE11  
E3A2 combined with E3A16  
E3B1 totals E3B11, E3B1, E3B13, E3B14, E3B16, E3B2 using TE11  
E3B11 supplemented by E3B1  
E3B1 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B16 supplemented by E3B1  
E3B2 supplemented by E3B1  
E4A1 distribute by dest. E16  
E4C1 distribute by salary E1, E222, E223, E224, E225, E226, E227,  
E228, E3A1 using E11, E21, E213, E214, E215, E216, E217,  
E218, E3A11  
E61 contains E62B, E63 using TE11  
E62B combined with E61  
E63 combined with E61  
E7A1 impute/import TE10  
E7A2 impute/import TE10

FLORIDA

E611 combined with E61  
E61 contains E611, E62B using TE11  
E62B combined with E61

GEORGIA

E4C1 distribute by salary E222, E223, E224, E225, E226, E227, E228  
using E21, E213, E214, E215, E216, E217, E218  
E61 combined with E62B  
E62B contains E61 using TE11

IDAHO

E232 contains E262 using TE11  
E262 combined with E232  
E4C1 distribute by salary E1, E222, E223, E224, E225, E226, E227,  
E228, E3A1 using E11, E21, E213, E214, E215, E216, E217,  
E218, E3A11

ILLINOIS

R1D contains R1N using TR  
R1N combined with R1D  
E4A1 distribute by dest. E16  
E4C1 distribute by salary E1, E222, E223, E224, E225, E226, E227,  
E228 using E11, E21, E213, E214, E215, E216, E217, E218  
E4E1 distribute by dest. E11, E1, 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  
E61 combined with E62A  
E62A contains E61, E62B, E63 using TE11  
E62B combined with E62A  
E63 combined with E62A

INDIANA

E4C1 distribute by salary E1, E222, E223, E224, E225, E226, E227,  
E228, E3A1 using E11, E21, E213, E214, E215, E216, E217,  
E218, E3A11  
E4E1 distribute by dest. E11, E1, 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

E61 combined with E62B  
E62B contains E61 using TE11

KANSAS

E4C1 distribute by salary E1, E222, E223, E224, E225, E226, E227,  
E228, E3A1 using E11, E21, E213, E214, E215, E216, E217,  
E218, E3A11  
E61 combined with E62A  
E62A contains E61 using TE11

KENTUCKY

E13 contains E18 using TE11  
E16 contains E245 using TE11  
E17 contains E252, E253, E255, E258 using TE11  
E18 combined with E13  
E233 contains E263 using TE11  
E234 contains E264 using TE11  
E235 contains E265 using TE11  
E238 contains E248 using TE11  
E245 combined with E16  
E248 combined with E238  
E252 combined with E17  
E253 combined with E17  
E255 combined with E17  
E258 combined with E17  
E263 combined with E233  
E264 combined with E234  
E265 combined with E235  
E3A1 totals E3A11, E3A1, E3A13, E3A14, E3A16 using TE11  
E3A11 supplemented by E3A1  
E3A1 supplemented by E3A1  
E3A13 supplemented by E3A1  
E3A14 supplemented by E3A1  
E3A16 supplemented by E3A1  
E4E1 distribute by dest. E11, E1, 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

LOUISIANA

R1E contains R1N using TR  
R1K impute based on (TR-R1K)  
R1N combined with R1E  
E17 contains E3B2 using TE11  
E3B1 derived from R1K, distribute to E3B11, E3B1, E3B13, E3B14,  
E3B16  
E3B1 totals E3B11, E3B1, E3B13, E3B14, E3B16 using TE11  
E3B11 supplemented by E3B1  
E3B11 supplemented by E3B1  
E3B1 supplemented by E3B1  
E3B1 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B16 supplemented by E3B1  
E3B16 supplemented by E3B1  
E3B2 combined with E17  
E4E1 distribute by dest. E11, E1, 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  
E4C1 distribute by salary E1, E222, E223, E224, E225 using E11,  
E21, E213, E214, E215

MARYLAND

E11 contains E3B11 using TE11  
E1 contains E3B1 using TE11  
E18 contains E3B16 using TE11  
E3B11 combined with E11  
E3B1 combined with E1  
E3B16 combined with E18  
E4C1 distribute by salary E1, E222, E223, E224, E225, E226, E227,  
E228, E3A1 using E11, E21, E213, E214, E215, E216, E217,  
E218, E3A11  
E61 contains E62B using TE11  
E62B combined with E61

MASSACHUSETTS

E3A11 contains E3A1, E3A13, E3A14, E3A16 using TE11  
E3A1 combined with E3A11  
E3A13 combined with E3A11  
E3A14 combined with E3A11  
E3A16 combined with E3A11  
E3B11 contains E3B1, E3B13, E3B14, E3B16 using TE11  
E3B1 combined with E3B11  
E3B13 combined with E3B11  
E3B14 combined with E3B11  
E3B16 combined with E3B11  
E61 combined with E62A  
E62A contains E61, E62B using TE11  
E62B combined with E62A

MICHIGAN

E4C1 distribute by salary E1, E222, E223, E224, E225, E226, E227,  
E228, E3A1 using E11, E21, E213, E214, E215, E216, E217,  
E218, E3A11  
E611 combined with E61  
E61 contains E611 using TE11

MINNESOTA

E4E1 distribute by dest. E11, E1, 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  
E62A contains E62B using TE11  
E62B combined with E62A

MISSISSIPPI

E4A1 distribute by dest. E16  
E4C1 distribute by salary E1, E222, E223, E224, E225, E226, E227,  
E228, E3A1 using E11, E21, E213, E214, E215, E216, E217,  
E218, E3A11  
E4E1 distribute by dest. E11, E1, 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 distribute by dest. E17, E252, E253, E254, E255, E256, E257,  
E258, E3A2

MISSOURI

E13 contains E18 using TE11  
E18 combined with 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 with E232  
E263 combined with E233  
E264 combined with E234  
E265 combined with E235  
E266 combined with E236  
E267 combined with E237  
E268 combined with E238  
E3A13 contains E3A16 using TE11  
E3A16 combined with E3A13  
E61 contains E62B, E63 using TE11  
E62B combined with E61  
E63 combined with E61

#### NEBRASKA

R4A combined with R4B  
R4B contains R4A, R4C using TR  
R4C combined with R4B  
E11 contains E3B11 using TE11  
E1 contains E3B1 using TE11  
E3B11 combined with E11  
E3B1 combined with E1  
E62A contains E62B using TE11  
E62B combined with E62A

#### NEW HAMPSHIRE

E1 combined with E228  
E222 combined with E228  
E223 combined with E228  
E224 combined with E228  
E225 combined with E228  
E226 combined with E228  
E227 combined with E228  
E228 contains E1, E222, E223, E224, E225, E226, E227, E3A1 using  
TE11  
E3A1 combined with E228  
E611 contains E61 using TE11  
E61 combined with E611  
E62A, E62B contains E63 using TE11  
E63 combined with E62A, E62B  
E7A1 combined with E7A2  
E7A2 contains E7A1 using TE11

#### NEW JERSEY

R1K combined with R1L  
R1L contains R1K using TR  
R4A contains R4D using TR  
R4D combined with R4A  
E3A14 combined with E3A16  
E3A16 contains E3A14 using TE11  
E3B11 combined with E3B16  
E3B1 combined with E3B16  
E3B13 combined with E3B16  
E3B14 combined with E3B16  
E3B16 contains E3B11, E3B1, E3B13, E3B14, E3B2 using TE11  
E3B2 combined with E3B16  
E81 contains E82 using TE11  
E82 combined with E81

#### NEW MEXICO

E4A1 distribute by dest. E16

#### NEW YORK

E237 contains E267 using TE11  
E267 combined with E237

NORTH CAROLINA

R1K impute/import TR  
E3B1 derived from R1K, distribute to E3B11, E3B1, E3B13, E3B14,  
E3B16, E3B2  
E3B11 supplemented by E3B1  
E3B1 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B16 supplemented by E3B1  
E3B2 supplemented by E3B1  
E7A1 impute/import TE10

NORTH DAKOTA

E62 totals E62A, E62B using TE11  
E62A supplemented by E62  
E62B supplemented by E62

OHIO

R1E contains R1N using TR  
R1N combined with R1E

OKLAHOMA

R1E contains R1F using TR  
R1F combined with R1E  
E17 contains E3B2 using TE11  
E3B2 combined with E17  
E4C1 distribute by salary E1, E222, E223, E224, E225, E226, E227,  
E228, E3A1 using E11, E21, E213, E214, E215, E216, E217,  
E218, E3A11  
E4E1 distribute by dest. E11, E1, 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

RHODE ISLAND

R5 impute/import TR  
E4C1 distribute by salary E1, E222, E223, E224, E225, E226, E227,  
E228, E3A1 using E11, E21, E213, E214, E215, E216, E217,  
E218, E3A11  
E4E1 distribute by dest. E11, E1, 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  
E62 totals E62A, E62B using TE11  
E62A supplemented by E62  
E62B supplemented by E62  
E81 contains E82 using TE11  
E82 combined with E81

SOUTH CAROLINA

D16 impute/import D16

SOUTH DAKOTA

E62A combined with E63  
E62B combined with E63  
E63 contains E62A, E62B using TE11

TENNESSEE

E4E1 distribute by dest. E11, E1, 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



D16 impute/import D16

TEXAS

E4A1 distribute by dest. E16  
E4C1 distribute by salary E1, E222, E223, E224, E225, E226, E227,  
E228, E3A1 using E11, E21, E213, E214, E215, E216, E217,  
E218, E3A11  
E4E1 distribute by dest. E11, E1, 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  
E611 combined with E61  
E61 contains E611 using TE11

VIRGINIA

R1K impute based on (TR-R1K)  
E3B1 derived from R1K, distribute over E3B11, E3B1, E3B13, E3B14,  
E3B16  
E3B11 supplemented by E3B1  
E3B1 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B16 supplemented by E3B1  
E62A contains E62B using TE11  
E62B combined with E62A

WASHINGTON

R1L contains R1M using TR  
R1M combined with R1L  
E14 combined with E15  
E15 contains E14 using TE11  
E3B1 totals E3B11, E3B1, E3B13, E3B14, E3B16, E3B2 using TE11  
E3B11 supplemented by E3B1  
E3B1 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B16 supplemented by E3B1  
E3B2 supplemented by E3B1  
E611 combined with E61  
E61 contains E611 using TE11  
E62A contains E62B using TE11  
E62B combined with E62A

WEST VIRGINIA

E232 contains E262 using TE11  
E233 contains E263 using TE11  
E238 contains E268 using TE11  
E262 combined with E232  
E263 combined with E233  
E268 combined with E238  
E4C1 distribute by salary E1, E222, E223, E224, E225, E226, E227,  
E228, E3A1 using E11, E21, E213, E214, E215, E216, E217,  
E218, E3A11  
E4E1 distribute by dest. E11, E1, 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 distribute by dest. E17

WYOMING

E62A combined with E62B  
E62B contains E62A using TE11

Appendix E: Frequencies of Imputations Flag for Fy94

IMPUTATION FLAGS FOR 1994 IR1A

IMP FLAG LOCAL REV-PROPERTY TAX

IR1A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR1B

IMP FLAG LOCAL REV-NON-PROPERTY TAX

IR1B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR1C

IMP FLAG LOCAL REV-LOC GOVT PROP TAX

IR1C	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR1D

IMP FLAG LOCAL REV-LOC GOVT NON-PROP TAX

IR1D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR1E  
 IMP FLAG LOCAL REV-INDIVID TUITION

IR1E	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.8	4	7.8
R	47	92.2	51	100.0

IMPUTATION FLAGS FOR 1994 IR1F  
 IMP FLAG LOCAL REV-TUITION FR LEAS

IR1F	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR1G  
 IMP FLAG LOCAL REV-TRANSPORT FEES INDIVID

IR1G	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR1H  
 IMP FLAG LOCAL REV-TRANSPORT FEES LEAS

IR1H	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR1I  
 IMP FLAG LOCAL REV-EARNINGS ON INVESTMT

IR1I	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR1J  
 IMP FLAG LOCAL REV-FOOD SERVICE

IR1J	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR1K  
 IMP FLAG LOCAL REV-STUDENT ACTIVITIES

IR1K	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
I	4	7.8	5	9.8
R	46	90.2	51	100.0

IMPUTATION FLAGS FOR 1994 IR1L  
 IMP FLAG LOCAL REV-OTHER REVS

IR1L	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.9	2	3.9
R	49	96.1	51	100.0

IMPUTATION FLAGS FOR 1994 IR1M

IMP FLAG LOCAL REV-TEXTBOOK REVS

IR1M	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR1N

IMP FLAG LOCAL REV-SUMMER SCHOOL

IR1N	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.8	4	7.8
R	47	92.2	51	100.0

IMPUTATION FLAGS FOR 1994 ISTR1

IMP FLAG LOCAL REV-SUBTOTAL

ISTR1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	47	92.2	47	92.2
T	4	7.8	51	100.0

IMPUTATION FLAGS FOR 1994 IR2

IMP FLAG INTERMED. REVENUES

IR2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR3

IMP FLAG STATE REVENUES

IR3	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR4A

IMP FLAG FED REV-DIRECT GRANTS

IR4A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.9	2	3.9
R	49	96.1	51	100.0

IMPUTATION FLAGS FOR 1994 IR4B

IMP FLAG FED REV-THRU STATE

IR4B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR4C

IMP FLAG FED REV-THRU INTERMED AGENCIES

IR4C	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR4D

IMP FLAG FED REV-OTHER SOURCES

IR4D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IMPUTATION FLAGS FOR 1994 ISTR4

IMP FLAG FED REV-SUBTOTAL

ISTR4	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IR5

IMP FLAG OTHER SOURCES OF REVENUE

IR5	Frequency	Percent	Cumulative Frequency	Cumulative Percent
I	3	5.9	3	5.9
R	48	94.1	51	100.0

IMPUTATION FLAGS FOR 1994 ITR

IMP FLAG TOTAL REVENUE FROM ALL SOURCES

ITR	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	48	94.1	48	94.1
T	3	5.9	51	100.0

IMPUTATION FLAGS FOR 1994 IE11

IMP FLAG INSTR EXP - SALARIES

IE11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE12

IMP FLAG INSTR EXP - EMP BENEFITS

IE12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	21	41.2	21	41.2
R	30	58.8	51	100.0

IMPUTATION FLAGS FOR 1994 IE13

IMP FLAG INSTR EXP - PURCHASED SERVICES

IE13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE14

IMP FLAG INSTR EXP - TUITION

IE14	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0



IMPUTATION FLAGS FOR 1994 IE15

IMP FLAG INSTR EXP-TUITION TO OTHER LEAS

IE15	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IMPUTATION FLAGS FOR 1994 IE16

IMP FLAG INSTR EXP - SUPPLIES

IE16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE17

IMP FLAG INSTR EXP - PROPERTY

IE17	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	7	13.7	7	13.7
R	44	86.3	51	100.0

IMPUTATION FLAGS FOR 1994 IE18

IMP FLAG INSTR EXP - OTHER

IE18	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE1

IMP FLAG INSTR EXP - SUBTOTAL

ISTE1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	28	54.9	28	54.9
T	23	45.1	51	100.0

IMPUTATION FLAGS FOR 1994 IE212

IMP SUP EXP-SALARY-STUDENTS

IE212	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	14	27.5	14	27.5
R	37	72.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE213

IMP FLAG SUP EXP-SALARY-INST STAFF

IE213	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	14	27.5	14	27.5
R	37	72.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE214

IMP FLAG SUP EXP-SALARY-GEN ADMIN

IE214	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	14	27.5	14	27.5
R	37	72.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE215

IMP FLAG SUP EXP-SALARY-SCH ADMIN

IE215	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	14	27.5	14	27.5
R	37	72.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE216

IMP FLAG SUP EXP-SALARY-OPER AND MAIN

IE216	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	14	27.5	14	27.5
R	37	72.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE217

IMP FLAG SUP EXP-SALARY-STUDENT TRANSP

IE217	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE218

IMP FLAG SUP EXP-SALARY-OTHER SERVICES

IE218	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	14	27.5	14	27.5
R	37	72.5	51	100.0

IMPUTATION FLAGS FOR 1994 ITE21

IMP FLAG SUP EXP-SALARY-SUBTOTAL

ITE21	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	35	68.6	35	68.6
T	16	31.4	51	100.0

IMPUTATION FLAGS FOR 1994 IE222

IMP FLAG SUP EXP-EMP BENE-STUDENTS

IE222	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	21	41.2	21	41.2
R	30	58.8	51	100.0

IMPUTATION FLAGS FOR 1994 IE223

IMP FLAG SUP EXP-EMP BENE-INST STAFF

IE223	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	21	41.2	21	41.2
R	30	58.8	51	100.0

IMPUTATION FLAGS FOR 1994 IE224

IMP FLAG SUP EXP-EMP BENE-GEN ADMIN

IE224	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	21	41.2	21	41.2
R	30	58.8	51	100.0

IMPUTATION FLAGS FOR 1994 IE225

IMP FLAG SUP EXP-EMP BENE-SCH ADMIN

IE225	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	21	41.2	21	41.2
R	30	58.8	51	100.0

IMPUTATION FLAGS FOR 1994 IE226

IMP FLAG SUP EXP-EMP BENE-OPER AND MAIN

IE226	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	21	41.2	21	41.2
R	30	58.8	51	100.0

IMPUTATION FLAGS FOR 1994 IE227

IMP FLAG SUP EXP-EMP BENE-PUPIL TRANSP

IE227	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	22	43.1	22	43.1
R	29	56.9	51	100.0

IMPUTATION FLAGS FOR 1994 IE228

IMP FLAG SUP EXP-EMP BENE-OTHER SERV

IE228	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	21	41.2	21	41.2
R	30	58.8	51	100.0

IMPUTATION FLAGS FOR 1994 ITE22

IMP FLAG SUP EXP-EMP BENE-SUBTOTAL

ITE22	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	31	60.8	31	60.8
T	20	39.2	51	100.0

IMPUTATION FLAGS FOR 1994 IE232

IMP FLAG SUP EXP-PURCH SV-STUDENTS

IE232	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE233

IMP FLAG SUP EXP-PURCH SV-INST STAFF

IE233	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE234

IMP FLAG SUP EXP-PURCH SV-SCH ADMIN

IE234	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE235

IMP SUP EX-PURCH SV-SCH ADMIN

IE235	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE236

IMP FLAG SUP EXP-PURCH SV-OPER AND MAIN

IE236	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE237

IMP FLAG SUP EXP-PURCH SV-PUPIL TRANSP

IE237	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	18	35.3	18	35.3
R	33	64.7	51	100.0

IMPUTATION FLAGS FOR 1994 IE238

IMP FLAG SUP EXP-PURCH SV-OTHER SERV

IE238	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 ITE23  
 IMP FLAG SUP EXP-PURCH SV-SUBTOTAL

ITE23	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	34	66.7	34	66.7
T	17	33.3	51	100.0

IMPUTATION FLAGS FOR 1994 IE242  
 IMP FLAG SUP EXP-SUPPLIES-STUDENTS

IE242	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	14	27.5	14	27.5
R	37	72.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE243  
 IMP FLAG SUP EXP-SUPPLIES-INST STAFF

IE243	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	14	27.5	14	27.5
R	37	72.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE244  
 IMP FLAG SUP EXP-SUPPLIES-GEN ADMIN

IE244	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	14	27.5	14	27.5
R	37	72.5	51	100.0



IMPUTATION FLAGS FOR 1994 IE245

IMP FLAG SUP EXP-SUPPLIES-SCH ADMIN

IE245	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	14	27.5	14	27.5
R	37	72.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE246

IMP FLAG SUP EXP-SUPPLIES-OPER AND MAIN

IE246	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	14	27.5	14	27.5
R	37	72.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE247

IMP FLAG SUP EXP-SUPPLIES-PUPIL TRANSP

IE247	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE248

IMP FLAG SUP EXP-SUPPLIES-OTHER SERV

IE248	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	14	27.5	14	27.5
R	37	72.5	51	100.0

IMPUTATION FLAGS FOR 1994 ITE24  
 IMP FLAG SUP EXP-SUPPLIES-SUBTOTAL

ITE24	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	37	72.5	37	72.5
T	14	27.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE252  
 IMP FLAG SUP EXP-PROPERTY-STUDENTS

IE252	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.8	4	7.8
R	47	92.2	51	100.0

IMPUTATION FLAGS FOR 1994 IE253  
 IMP FLAG SUP EXP-PROPERTY-INST STAFF

IE253	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.8	4	7.8
R	47	92.2	51	100.0

IMPUTATION FLAGS FOR 1994 IE254  
 IMP FLAG SUP EXP-PROPERTY-GEN ADMIN

IE254	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.9	3	5.9
R	48	94.1	51	100.0

IMPUTATION FLAGS FOR 1994 IE255

IMP FLAG SUP EXP-PROPERTY-SCH ADMIN

IE255	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.8	4	7.8
R	47	92.2	51	100.0

IMPUTATION FLAGS FOR 1994 iE256

IMP FLAG SUP EXP-PROPERTY-OPER AND MAIN

IE256	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.9	3	5.9
R	48	94.1	51	100.0

IMPUTATION FLAGS FOR 1994 IE257

IMP FLAG SUP EXP-PROPERTY-PUPIL TRANSP

IE257	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.9	3	5.9
R	48	94.1	51	100.0

IMPUTATION FLAGS FOR 1994 IE258

IMP FLAG SUP EXP-PROPERTY-OTHER SERV

IE258	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	5	9.8	5	9.8
R	46	90.2	51	100.0

IMPUTATION FLAGS FOR 1994 ITE25  
 IMP FLAG SUP EXP-PROPERTY-SUBTOTAL

ITE25	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	46	90.2	46	90.2
T	5	9.8	51	100.0

IMPUTATION FLAGS FOR 1994 IE262  
 IMP FLAG SUP EXP-OTHER-STUDENTS

IE262	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE263  
 IMP FLAG SUP EXP-OTHER-INST STAFF

IE263	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE264  
 IMP FLAG SUP EXP-OTHER-GEN ADMIN

IE264	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE265

IMP FLAG SUP EXP-OTHER-SCH ADMIN

IE265	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE266

IMP FLAG SUP EXP-OTHER-OPER AND MAIN

IE266	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE267

IMP FLAG SUP EXP-OTHER-PUPIL TRANSP

IE267	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	18	35.3	18	35.3
R	33	64.7	51	100.0

IMPUTATION FLAGS FOR 1994 IE268

IMP FLAG SUP EXP-OTHER-OTHER SERV

IE268	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IMPUTATION FLAGS FOR 1994 ITE26

IMP FLAG SUP EXP-OTHER-SUBTOTAL

ITE26	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	33	64.7	33	64.7
T	18	35.3	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE22

IMP FLAG SUP EXP-SUBTOTAL-INST STAFF

ISTE22	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	30	58.8	30	58.8
T	21	41.2	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE23

IMP SUP EXP-SUBTOTAL-INST STAFF

ISTE23	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	31	60.8	31	60.8
T	20	39.2	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE24

IMP FLAG SUP EXP-SUBTOTAL-GEN ADMIN

ISTE24	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	32	62.7	32	62.7
T	19	37.3	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE25

IMP FLAG SUP EXP-SUBTOTAL-SCH ADMIN

ISTE25	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	31	60.8	31	60.8
T	20	39.2	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE26

IMP FLAG SUP EXP-SUBTOTAL-OPER AND MAIN

ISTE26	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	31	60.8	31	60.8
T	20	39.2	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE27

IMP FLAG SUP EXP-SUBTOTAL-PUPIL TRANSP

ISTE27	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	31	60.8	31	60.8
T	20	39.2	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE28

IMP FLAG SUP EXP-SUBTOTAL-OTHER SERV

ISTE28	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	31	60.8	31	60.8
T	20	39.2	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE2T

IMP FLAG SUP EXP-TOTAL SUPPORT SERVICES

ISTE2T	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	28	54.9	28	54.9
T	23	45.1	51	100.0

IMPUTATION FLAGS FOR 1994 IE3A11

IMP FLAG NON-INST SERV-FOOD SERV SALARIE

IE3A11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.8	4	7.8
R	47	92.2	51	100.0

IMPUTATION FLAGS FOR 1994 IE3A12

IMP FLAG NON-INST SERV-FOOD SERV EMP BEN

IE3A12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE3A13

IMP FLAG NON-INST SERV-FOOD SERV PURCH SERV

IE3A13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	5	9.8	5	9.8
R	46	90.2	51	100.0



IMPUTATION FLAGS FOR 1994 IE3A14

IMP FLAG NON-INST SERV-FOOD SERV SUPPLIES

IE3A14	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	5	9.8	5	9.8
R	46	90.2	51	100.0

IMPUTATION FLAGS FOR 1994 IE3A2

IMP FLAG NON-INSTR SERV-FOOD SERV PROP

IE3A2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.8	4	7.8
R	47	92.2	51	100.0

IMPUTATION FLAGS FOR 1994 IE3A16

IMP FLAG NON-INSTR SERV-FOOD SERV OTHER

IE3A16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	7	13.7	7	13.7
R	44	86.3	51	100.0

IMPUTATION FLAGS FOR 1994 IE3A1

IMP FLAG NON-INSTR SERV-FOOD SERV SUBTOT

IE3A1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	38	74.5	38	74.5
T	13	25.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE3B11

IMP FLAG NON-INSTR SERV-ENTERPRISE SALARY

IE3B11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	8	15.7	8	15.7
I	4	7.8	12	23.5
R	39	76.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE3B12

IMP FLAG NON-INSTR SERV-ENTERPRISE EMP BENE

IE3B12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	8	15.7	8	15.7
I	4	7.8	12	23.5
R	39	76.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE3B13

IMP FLAG NON-INSTR SERV-ENTERPRISE PURCH

IE3B13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	11.8	6	11.8
I	4	7.8	10	19.6
R	41	80.4	51	100.0

IMPUTATION FLAGS FOR 1994 IE3B14

IMP FLAG NON-INSTR SERV-ENTERPRISE SUPPL

IE3B14	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	11.8	6	11.8
I	4	7.8	10	19.6
R	41	80.4	51	100.0

IMPUTATION FLAGS FOR 1994 IE3B2

IMP FLAG NON-INSTR SERV-ENTERPRISE PROP

IE3B2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	7	13.7	7	13.7
I	1	2.0	8	15.7
R	43	84.3	51	100.0

IMPUTATION FLAGS FOR 1994 IE3B16

IMP FLAG NON-INSTR SERV-ENTERPRISE OTHER

IE3B16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	11.8	6	11.8
I	4	7.8	10	19.6
R	41	80.4	51	100.0

IMPUTATION FLAGS FOR 1994 IE3B1

IMP FLAG NON-INSTR SERV-ENTERPRISE SUBTO

IE3B1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	39	76.5	39	76.5
T	12	23.5	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE3

IMP FLAG NON-INSTR SERV-TOTAL

ISTE3	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	30	58.8	30	58.8
T	21	41.2	51	100.0

IMPUTATION FLAGS FOR 1994 IE4A1  
 IMP FLAG DIRECT PROG SUP-TEXTBOOKS

IE4A1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	5	9.8	5	9.8
R	46	90.2	51	100.0

IMPUTATION FLAGS FOR 1994 IE4A2  
 IMP FLAG DIRECT PROG SUP-TEXTBOOKS (PROP)

IE4A2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IE4B1  
 IMP FLAG DIRECT PROG SUP-TRANSPORT

IE4B1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.9	2	3.9
R	49	96.1	51	100.0

IMPUTATION FLAGS FOR 1994 IE4B2  
 IMP FLAG DIRECT PROG SUP-TRANSPORT (PROP)

IE4B2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IMPUTATION FLAGS FOR 1994 IE4C1

IMP FLAG DIRECT PROG SUP-EMP BENE

IE4C1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IMPUTATION FLAGS FOR 1994 IE4C2

IMP FLAG DIRECT PROG SUP-PRIV SCH STUDENT

IE4C2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IE4D

DIRECT PROG SUP - PRIV SCH STUDENT

IE4D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IE4E1

IMP FLAG DIRECT PROG SUP-OTHER

IE4E1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	13	25.5	13	25.5
R	38	74.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE4E2

IMP FLAG DIRECT PROG SUP-OTHER(PROP)

IE4E2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.9	3	5.9
R	48	94.1	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE4

IMP FLAG DIRECT PROG SUP-SUBTOTAL

ISTE4	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	30	58.8	30	58.8
T	21	41.2	51	100.0

IMPUTATION FLAGS FOR 1994 ITE5

IMP FLAG CURRENT EXPENDITURES

ITE5	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	23	45.1	23	45.1
T	28	54.9	51	100.0

IMPUTATION FLAGS FOR 1994 IE611

IMP FLAG FACILITIES AQUIS-NON-PROPERTY

IE611	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	5	9.8	5	9.8
R	46	90.2	51	100.0

IMPUTATION FLAGS FOR 1994 IE612

IMP FLAG FACILITIES AQUIS- CONSTRUCTION

IE612	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	17	33.3	17	33.3
R	34	66.7	51	100.0

IMPUTATION FLAGS FOR 1994 IE62A

IMP FLAG FACILITIES AQUIS-PROPERTY (LAND)

IE62A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	12	23.5	12	23.5
R	39	76.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE62B

IMP FLAG FACILITIES AQUIS-PROPERTY (BUILD)

IE62B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	21	41.2	21	41.2
R	30	58.8	51	100.0

IMPUTATION FLAGS FOR 1994 IE62

IMP FLAG FACIL AQUIS-SUBTOTAL (LAND/BUILD)

IE62	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	44	86.3	44	86.3
T	7	13.7	51	100.0

IMPUTATION FLAGS FOR 1994 IE63

IMP FLAG FACILITIES AQUIS-EQUIPMENT

IE63	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	7	13.7	7	13.7
R	44	86.3	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE61

IMP FLAG FACILITIES AQUIS-NON-PROPERTY

ISTE61	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	39	76.5	39	76.5
T	12	23.5	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE62

IMP FLAG FACILITIES AQUIS-PROPERTY

ISTE62	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	38	74.5	38	74.5
T	13	25.5	51	100.0

IMPUTATION FLAGS FOR 1994 IE7A1

IMP FLAG OTHER USE-DEBT SERVICE INTEREST

IE7A1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
I	2	3.9	3	5.9
R	48	94.1	51	100.0



IMPUTATION FLAGS FOR 1994 IE7A2

IMP FLAG OTHER USE-DEBT SERV REDEMPTION

IE7A2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
I	1	2.0	2	3.9
R	49	96.1	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE7

IMP FLAG OTHER USE-DEBT SERV SUBTOTAL

ISTE7	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	50	98.0	50	98.0
T	1	2.0	51	100.0

IMPUTATION FLAGS FOR 1994 IE81

IMP FLAG COMM SERV-NON-PROPERTY

IE81	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.9	3	5.9
I	1	2.0	4	7.8
R	47	92.2	51	100.0

IMPUTATION FLAGS FOR 1994 IE82

IMP FLAG COMM SERV-PROPERTY

IE82	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.9	3	5.9
I	1	2.0	4	7.8
R	47	92.2	51	100.0

IMPUTATION FLAGS FOR 1994 IE9A  
 IMP FLAG DIRECT COST PROG-NON-PUB SCH

IE9A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IE9B  
 IMP FLAG DIRECT COST PROG-ADULT ED

IE9B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IE9C  
 IMP FLAG DIRECT COST PROG-COMM COLLEGE

IE9C	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IE9D  
 IMP FLAG DIRECT COST PROG-OTHER

IE9D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IE91  
 IMP FLAG DIRECT COST PROG-PROPERTY

IE91	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 ISTE9  
 IMP FLAG DIRECT COST PROG-SUBTOTAL

ISTE9	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 ITE10  
 IMP FLAG PROPERTY TOTAL

ITE10	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	29	56.9	29	56.9
T	22	43.1	51	100.0

IMPUTATION FLAGS FOR 1994 ITE11  
 IMP FLAG TOTAL EXPENDITURES FOR EDUCATIO

ITE11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	20	39.2	20	39.2
T	31	60.8	51	100.0

IMPUTATION FLAGS FOR 1994 IX12C

IMP FLAG EXCLUS FOR PL-100-297-CHAPTER 1

IX12C	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IX12D

IMP FLAG EXCLUS FOR PL-100-297-CH. 1 CARR

IX12D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IX12E

IMP FLAG EXCLUS FOR PL-100-297-CHAPTER 2

IX12E	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 IX12F

IMP FLAG EXCLUS FOR PL-100-297- CH. 2 CAR

IX12F	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 ITX12

IMP FLAG TOTAL EXCLUS FOR PL-100-297

ITX12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994 INCE13

IMP FLAG NET CURRENT EXPENDITURES

INCE13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMPUTATION FLAGS FOR 1994

IMP FLAG STUDENT MEMBERSHIP

ID16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
I	4	7.8	4	7.8
R	47	92.2	51	100.0

OMB Number 1850-0067  
Approval expires  
December 31, 1996

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

**The National Public  
Education Financial Survey**

**Fiscal year 1994**

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**

**I. REVENUE FROM LOCAL SOURCES**

**AMOUNT  
(omit cents)**

<p>a. Property Tax (1110) [Include only Ad Valorem taxes. Do not include penalties and interest or dependent district's property taxes here.]</p>	<p style="text-align: right;">R1A</p> <p>\$ _____</p>
<p>b. Non-property Tax (110-1190) [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: right;">R1B</p> <p>\$ _____</p>
<p>c. Other Local Government Units-Property Tax (110) [Include only Ad Valorem taxes for dependent district's property taxes. Do not include penalties and interest here.]</p>	<p style="text-align: right;">R1C</p> <p>\$ _____</p>
<p>d. Other Local Government Units-Non-property Tax (120-190) [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: right;">R1D</p> <p>\$ _____</p>
<p>e. Tuition From Individuals (1310) [Include tuition from individuals only.]</p>	<p style="text-align: right;">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: right;">R1F</p> <p>\$ _____</p>
<p>g. Transportation Fees From Individuals (1410) [Include transportation fees from individuals only.]</p>	<p style="text-align: right;">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: right;">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: right;">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: right;">R1J</p> <p>\$ _____</p>

**I. REVENUE FROM LOCAL SOURCES**

**AMOUNT  
(omit cents)**

<p><b>k. Student Activities (1700-1790)</b>                  [Include admissions, bookstore sales, student organization membership dues and fees, student fees, and other student activity income.]</p>	<p style="text-align: center;">R1K</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;">R1L</p> <p>\$ _____</p>
<p><b>m. Textbook Revenues (1940)</b>                  [Include textbook sales and rentals.]</p>	<p style="text-align: center;">R1M</p> <p>\$ _____</p>
<p><b>n. Summer School Revenue</b>                  [Include tuition from students (1310), fees and charges]</p>	<p style="text-align: center;">R1N</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;">STR1</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.]

R2

\$ \_\_\_\_\_

**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

R3

\$ \_\_\_\_\_



equipment and supplies, and contributions to fixed assets.]

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#### 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)**

<p><b>1. Salaries (100)</b> [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]</p>	<p style="text-align: right;">E11</p> <p style="text-align: right;">\$ _____</p>
<p><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.]</p>	<p style="text-align: right;">E1</p> <p style="text-align: right;">\$ _____</p>
<p><b>3. Purchased services (300-500; exclude 560)</b> [Include the services of teachers or others who provide instruction to students. Include computer-assisted instructional (CAI) expenditures, travel for instructional staff and per diem expenses. Exclude tuition (560).]</p>	<p style="text-align: right;">E13</p> <p style="text-align: right;">\$ _____</p>
<p><b>4. Tuition (562, 563, 569)</b> [Include tuition to other LEAs outside the State, tuition to private schools, and other tuition. Exclude (561).]</p>	<p style="text-align: right;">E14</p> <p style="text-align: right;">\$ _____</p>
<p><b>5. Tuition to Other LEAs Within the State (561)</b></p>	<p style="text-align: right;">E15</p> <p style="text-align: right;">\$ _____</p>
<p><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.]</p>	<p style="text-align: right;">E16</p> <p style="text-align: right;">\$ _____</p>
<p><b>7. Property (700)</b> [Include tangible property of a more or less permanent nature, other than land or buildings or improvements thereon. Examples are machinery, tools, trucks, cars, furniture and furnishings.]</p>	<p style="text-align: right;">E17</p> <p style="text-align: right;">\$ _____</p>
<p><b>8. Other (800)</b> [Include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations.]</p>	<p style="text-align: right;">E18</p> <p style="text-align: right;">\$ _____</p>
<p><b>Instruction Expenditures Subtotal (1000)</b> [DO NOT include tuition to other LEAs within the State (561) or Property (700) in this subtotal.]</p>	<p style="text-align: right;">STE1</p> <p style="text-align: right;">\$ _____</p>

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

**II. SUPPORT SERVICES  
(2000)**

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

**AMOUNT  
(omit cents)**

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

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

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

<p><b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]</p>	<p>Note: Include salaries only for staff in footnote 2. <b>E21</b> \$ _____ -</p>	<p>Note: Include salaries only for staff in footnote 3. <b>E213</b> \$ _____</p>	<p>Note: Include salaries only for staff in footnote 4. <b>E214</b> \$ _____</p>
<p><b>2. Employee benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]</p>	<p>Note: Include employee benefits only for staff in footnote 2. <b>E222</b> \$ _____</p>	<p>Note: Include employee benefits only for staff in footnote 3. <b>E223</b> \$ _____</p>	<p>Note: Include employee benefits only for staff in footnote 4. <b>E224</b> \$ _____</p>
<p><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.]</p>	<p>Note: Only include 3a here <b>E232</b> \$ _____</p>	<p>Note: Only include 3b here <b>E233</b> \$ _____</p>	<p>Note: Only include 3c here <b>E234</b> \$ _____</p>
<p><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.]</p>	<p><b>E242</b> \$ _____</p>	<p><b>E243</b> \$ _____</p>	<p><b>E244</b> \$ _____</p>
<p><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.]</p>	<p><b>E252</b> \$ _____</p>	<p><b>E253</b> \$ _____</p>	<p><b>E254</b> \$ _____</p>
<p><b>6. Other (800)</b> [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]</p>	<p><b>E262</b> \$ _____</p>	<p><b>E263</b> \$ _____</p>	<p><b>E264</b> \$ _____</p>
<p><b>Support Services Expenditures Subtotal (2100-2300)</b> [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]</p>	<p>Subtotal 2100 <b>STE22</b> \$ _____</p>	<p>Subtotal 2200 <b>STE23</b> \$ _____</p>	<p>Subtotal 2300 <b>STE24</b> \$ _____</p>

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

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.

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)**

<p><b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]</p>	<p>Note: Include salaries only for staff in footnote 5. <b>E215</b> \$ _____</p>	<p>Note: Include salaries only for staff in footnote 6. <b>E216</b> \$ _____</p>	<p>Note: Include salaries only for staff in footnote 7. <b>E217</b> \$ _____</p>
<p><b>2. Employee benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]</p>	<p>Note: Include employee benefits only for staff in footnote 5. <b>E225</b> \$ _____</p>	<p>Note: Include employee benefits only for staff in footnote 6. <b>E226</b> \$ _____</p>	<p>Note: Include employee benefits only for staff in footnote 7. <b>E227</b> \$ _____</p>
<p><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.]</p>	<p>Note: Only include 3a here. <b>E235</b> \$ _____</p>	<p>Note: Only include 3b here. <b>E236</b> \$ _____</p>	<p>Note: Only include 3c here. <b>E237</b> \$ _____</p>
<p><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.]</p>	<p><b>E245</b> \$ _____</p>	<p><b>E246</b> \$ _____</p>	<p><b>E247</b> \$ _____</p>
<p><b>5. Property (700)</b> [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]</p>	<p><b>E255</b> \$ _____</p>	<p><b>E256</b> \$ _____</p>	<p><b>E257</b> \$ _____</p>
<p><b>6. Other (800)</b> [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]</p>	<p><b>E265</b> \$ _____</p>	<p><b>E266</b> \$ _____</p>	<p><b>E267</b> \$ _____</p>
<p><b>Support Services Expenditures Subtotal (2400-2700)</b> [DO NOT include Property (700) in</p>	<p>Subtotal 2400 <b>STE25</b></p>	<p>Subtotal 2600 <b>STE26</b></p>	<p>Subtotal 2700 <b>STE27</b></p>

this subtotal. Sum 100-600, 800 for each column.]	\$ _____	\$ _____	\$ _____
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<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.

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.  <b>E218</b>  \$ _____	<b>TE21</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 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.  <b>E228</b>  \$ _____	<b>TE22</b>  \$ _____
<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.]	<b>E238</b>  \$ _____	<b>TE23</b>  \$ _____
<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.]	<b>E248</b>  \$ _____	<b>TE24</b>  \$ _____
<b>5. Property (700)</b> [Include expenditures for furniture and fixtures, as well as desks, file cabinets, and computers and other equipment.]	<b>E258</b>  \$ _____	<b>TE25</b>  \$ _____
<b>6. Other (800; exclude 830)</b> [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	<b>E268</b>  \$ _____	<b>TE26</b>  \$ _____
<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  <b>STE28</b>  \$ _____	Subtotal all support services (2100-2900)  <b>STE2T</b>  \$ _____

<sup>1</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.]	E3A1 \$ _____	E3B1 \$ _____
<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>a. Textbooks for Public School Children</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>E4A1 \$ _____</p> <p>E4A2 \$ _____</p>
<p>b. Transportation for Public School Children</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>E4B1 \$ _____</p> <p>E4B2 \$ _____</p>
<p>c. Employee Benefits for Public School Employees</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>E4C1 \$ _____</p> <p>E4C2 \$ _____</p>
<p>d. Direct Program Support for Private School Students [Include expenditures by SEA or State made for/on behalf of private school students.]</p>	<p>E4D \$ _____</p>
<p>e. Other Direct Program Support for Public School Students (specify program name on dotted line)</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>E4E1 \$ _____</p> <p>E4E2 \$ _____</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>STE4 \$ _____</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>TE5 \$ _____</p>
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## VI. Facilities Acquisition and Construction Services

(4000)

AMOUNT  
(omit cents)

<p>1. Non-Property Expenditures (4100-4900) <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>2. Non-Property Expenditures (4100-4900) <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;">E61</p> <p>\$ _____</p>
<p>3. Property Expenditures 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: center;">-</p> <p style="text-align: right;">E62B</p> <p>(720)\$ _____</p> <p style="text-align: right;">E62</p> <p>Subtotal \$ _____</p>
<p>4. Equipment [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>Facilities Acquisition and Construction Services Subtotal  [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>a. Debt Service (5100) [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>Other Uses Subtotal</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 1 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 \$ _____
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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.]	X1C \$ _____
d. Chapter 1 (ESEA) carryover funds	X1D \$ _____
e. Chapter 2 (ECIA) expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	X1E \$ _____
f. Chapter 2 (ECIA) carryover funds	X1F \$ _____
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)

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