

Public Elementary and Secondary School Revenues and Expenditures
By State: Fiscal Year 1998

File Documentation for: The Common Core of Data
 National Public Education Financial Survey
 Fiscal Year 1998. School Year 1997-98

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I. Introduction

This documentation contains a brief description of the Common Core of Data (CCD) National Public Education Financial Survey (NPEFS) Fiscal Year 1998 / School Year 1997-98, along with information on how to use and access the survey's data files. These data were collected by the National Center for Education Statistics (NCES), a branch of the Office of Educational Research and Improvement in the U.S. Department of Education. NCES is authorized to collect these data by Congress through the National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(a)). The data file is based on information from state education agencies (SEAs) for fiscal year 1998 (school year 1997-98.) The data file contains a record for each state, the District of Columbia and 5 outlying areas (American Samoa, Guam, Northern Marianas, Puerto Rico and Virgin Islands). The U.S. Bureau of the Census was the collection agent for the survey. Information included revenue data by source and expenditure data by function and object. Average daily attendance is also provided. The total student membership for each state, the District of Columbia and the five outlying areas from the 1997-98 Common Core of Data State Nonfiscal Survey of Public Elementary and Secondary Education have also been added.

II. User's Guide

The single NPEFS data file contains 56 records, each record containing 292 fields. Of the 292 fields, four are record identification fields, 144 data fields and 144 imputation flag fields. The ASCII file has a record length of 1,903 characters and an overall size of 105 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 appear in appendix D, and the survey form used to collect the data is shown in appendix E.

A. Survey Methodology

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

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

Average daily attendance figures are collected in the NPEFS survey as required under Title I of the Elementary and Secondary Education Act of 1965 as amended by the Improving America's Schools Act of 1994 (Title I). Under this law, states are to provide average daily attendance in

accordance with state law; in the absence of state law, NCES provides a definition for states to use. Per pupil expenditures (calculated by dividing net current expenditures by average daily attendance) are used in the formula to allocate Title I and other program funds to states and school districts. Since some states use their own definitions and others use the NCES definition, the data on average daily attendance are not comparable across states. Student membership counts from the CCD 1997-98 State Nonfiscal Survey of Public Elementary and Secondary Education have been included on the data file as a more comparable student count. Student membership is the count of students enrolled on or about October 1, 1997 and it is comparable across all states.

NCES provides "crosswalk" software to assist states in their reporting and to improve data comparability across states. This software converts a state's existing accounting reports to the federal standard, as described in *Financial Accounting for Local and State School Systems, 1990*. The accounting publication can be found on the web at: <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R> . States which did not have this crosswalk software developed for them have had their protocol for converting data from their state accounts to the federal standard reviewed and validated. Crosswalk software was developed by NCES and used in the following states: Arkansas, Colorado, Georgia, Illinois, Kentucky, Maine, Maryland, Massachusetts, Mississippi, Montana, New Hampshire, New York, North Carolina, North Dakota, Pennsylvania, South Carolina and South Dakota.

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

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 across states. Imputations and adjustments were performed to correct for item nonresponse only and were limited to the 50 states and the District of Columbia. This process consisted of several stages and steps, and varied as to the nature of the missing data. A list of all of the items affected by these imputations and adjustments is presented in appendix D. All items (except totals and subtotals) affected by these adjustments are presented on the left side of the list.

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

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

Imputations. The same method was used for imputing revenues and expenditures. Revenues were imputed using total revenues, and expenditures were imputed using total expenditures.

The following example illustrates the procedure. Assume that a state had revenues from student activities, but did not report them. The method used for imputing local revenue – student activities was to (1) calculate the ratio of student activity revenues (R1K) to total revenues (TR) for each state reporting these items strictly by the definition; (2) calculate the average of these ratios; and (3) multiply total revenues (TR) of the state with the missing student activities revenue item times the average ratio. States reporting an item "strictly by the definition" are those states reporting values greater than 0 for each of the items involved in the imputation, and none of whose values are affected by another "contains" or "combined with" adjustment. "Contains" and "combined with" adjustments are described below.

Adjustments. Since adjustments consist of redistributing a reported value, any adjustment affects at least two variables.

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 with." These statements can be matched to statements with "contains" where the first variable contains the value for that item plus the value for the item(s) following "contains." For example, "E212 combined with E11" means, the value for E212 was included in the value reported for E11; while "E11 contains E212" means the value reported for E11 contains the value for E212 in addition to E11. At the end of the "contains" statement, the total used in calculating the ratio used in the adjustment is indicated by the word "using." In most cases these totals are TE11 (total expenditures) or TR (total revenues).

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

Adjustment statements with "distribute by" are used only for the distribution of direct state support expenditures to specific objects and functions listed in the statement. In all but one type of case, these are distributed by destination, the ratio of items to which the reported value is being distributed. This means that the ratio of each item (in the destination list) to the sum of all

the listed items for the state is calculated and these ratios are used to distribute the direct support amount to each specific item. For example, “E4B1 distribute by dest. E217, E227, E237, E247, E267” means the value for E4B1 is distributed based on the distribution of the items following “dest”. E4B1 times the ratio of $E217 / (E217 + E227 + E237 + E247 + E267)$ would be added to the amount in E217. E4B1 times the ratio of $E227 / (E217 + E227 + E237 + E247 + E267)$ would be added to the amount in E227, and so on. In a few cases the amount is "distributed" to only one item.

The "distribute by salary" adjustment used to distribute E4C1 (direct support employee benefits) is different from the other direct support distributions. In this case the ratio of each salary item to the sum of all listed salary items is calculated, and the amount reported for E4C1 distributed to each employee benefit item.

These distributions were performed after all other imputations and adjustments had been performed.

Adjustment statements with "supplemented by" indicate that the item on the left was reported as missing, and the value is included in the reported function subtotal. For example, E3B11 supplemented by E3B1” means the value for E3B11 was increased by the distribution of E3B1. These statements can be matched to a "totals" statement or a “derived from” statement. The “totals” statement indicates that the reported total contains values for missing detail. The adjustment here is similar to that in the "contains" adjustment described above: 1) calculate the ratios of each missing item and the item containing the missing values to total expenditures (TE11) for all states reporting these items strictly in agreement with the definition; 2) calculate the average of each of these ratios, 3) calculate the ratio of each average ratio to the sum of the average ratios, and 4) multiply the reported subtotal by the ratios calculated in step 3 to determine the share for each item.

There are a few cases in which some local revenues are imputed and these values are carried over and added to expenditures. This occurs with revenues from student activities and food services, where these activities are run as an enterprise and the states report no revenues and only net expenditures. NCES requires that gross expenditures be reported for all expenditure items on the NPEFS survey. These occurrences are documented on the "List of Imputations" with "impute" for the revenue item and "derived from" for expenditure item (subtotal E3A1 or E3B1) to which the imputed revenue amount is added. This amount is then distributed to the items making up the subtotal in the same manner as the "totals" and "supplemented by" distributions as described above. For example, “E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16” indicates that the value imputed for R1K has been added to the value for E3B1, and that the new value for E3B1 is distributed to E3B11, E3B12, E3B13, E3B14, and E3B16 based on the distribution of these items.

The order in which these imputations and adjustments were performed is: 1. imputations, 2. adjustments, 3. totals, 4. derived, and 5. distribute. Totals and subtotals were recalculated after each step had been performed.

Student membership is collected by grade on the CCD State Nonfiscal Survey of Public

Elementary and Secondary Education. Some states do not report data on prekindergarten students. Prekindergarten student counts were imputed for those states and added to the total student count. Only total student membership for grades prekindergarten through grade 12 (plus ungraded) are on the NPEFS data file. These cases are noted as imputed in the imputation flag file and imputation lists.

For each cell there is a companion cell containing a flag indicating whether the figure in the cell was reported by the state or was placed in the cell by NCES using one of several methodologies.

- R - As reported by the state
- A - Adjustment
- 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." This documentation explains any action taken by NCES in regard to each variable.

C. Sample Tables

The tables which follow were published in the May 1998 NCES Statistics in Brief, "Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1997-98." The tables were prepared using NPEFS Fiscal year 1998 / School Year 1997-98 data file, so that file users at other computer sites may compare their detailed results with those in the tables to verify that the conversion of file data to their local computer representations was accomplished satisfactorily.

Table 1.--Revenues for public elementary and secondary schools, by source and state: School year 1997-1998

[In thousands of dollars]

State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States	\$325,976,011 1/	\$144,975,957 1/	\$1,152,717	\$157,645,372	\$22,201,965
Alabama	4,146,629	1,147,696	19,865	2,589,826	389,242
Alaska	1,218,425	311,509	0	757,286	149,630
Arizona	4,731,675	1,979,025	173,164	2,096,739	482,748
Arkansas	2,600,655	816,755	2,885	1,500,334	280,682
California	38,142,613	12,058,425	0	22,963,395	3,120,793
Colorado	4,327,326	2,221,459	7,004	1,879,065	219,798
Connecticut	5,160,728 1/	3,033,194 1/	0	1,925,676	201,858
Delaware	913,616	256,165	0	588,211	69,240
District of Columbia	706,935	590,572	0	0	116,363
Florida	14,988,118	6,531,728	0	7,311,149	1,145,240
Georgia	9,041,434	3,799,419	0	4,625,560	616,455
Hawaii	1,282,702	30,975	0	1,141,002	110,725
Idaho	1,320,647	399,755	0	827,955	92,937
Illinois	14,194,654	9,203,852	0	4,033,015	957,788
Indiana	7,513,407	3,238,260	51,424	3,860,331	363,393
Iowa	3,346,481	1,445,885	7,430	1,715,706	177,460
Kansas	3,122,238	1,017,588	112,360	1,807,350	184,940
Kentucky	3,932,068	1,128,409	0	2,427,126	376,532
Louisiana	4,494,429 1/	1,721,617 1/	0	2,266,287	506,525
Maine	1,600,635	759,931	0	728,812	111,892
Maryland	6,454,696	3,602,765	0	2,514,141	337,791
Massachusetts	7,893,657	4,284,907	0	3,213,490	395,259
Michigan	14,329,715	3,910,371	9,571	9,459,203	950,569
Minnesota	6,529,420	2,580,380	210,495	3,418,033	320,513
Mississippi	2,407,954	733,954	1,116	1,333,568	339,316
Missouri	6,005,256	3,216,341	28,989	2,384,741	375,185
Montana	1,029,939	349,327	92,719	482,681	105,211
Nebraska	1,964,205	1,168,186	14,456	650,846	130,716
Nevada	1,910,794	1,215,367	0	607,846	87,580
New Hampshire	1,364,943	1,185,395	0	127,607	51,940
New Jersey	13,189,983	7,466,159	90	5,246,646	477,088
New Mexico	1,952,452	284,281	0	1,409,495	258,676
New York	27,782,468	15,110,873	120,595	11,038,714	1,512,286
North Carolina	7,188,615	1,829,557	0	4,838,150	520,907
North Dakota	682,419	310,637	7,204	280,238	84,339
Ohio	13,458,095	7,100,394	26,568	5,547,736	783,397
Oklahoma	3,416,296	953,925	63,828	2,103,243	295,299
Oregon	3,883,939	1,372,113	58,359	2,204,918	248,549
Pennsylvania	14,837,945	8,218,702	14,135	5,736,509	868,600
Rhode Island	1,264,156	688,098	0	507,377	68,680
South Carolina	4,055,072	1,623,594	0	2,087,806	343,673
South Dakota	794,256	422,764	9,452	282,518	79,522
Tennessee	4,815,833	2,090,573	0	2,299,491	425,768
Texas	24,179,060	11,593,016	65,392	10,675,578	1,845,074
Utah	2,305,397	738,941	0	1,406,577	159,879
Vermont	861,643	563,319	0	253,572	44,752
Virginia	7,757,954 1/	4,919,794 1/	0	2,432,370	405,791
Washington	6,895,693	1,904,387	1	4,548,851	442,455
West Virginia	2,216,984	622,308	773	1,389,076	204,827
Wisconsin	7,059,759	2,953,560	0	3,789,320	316,879
Wyoming	702,001	269,750	54,841	330,208	47,203

Outlying Areas					
American Samoa	49,677	73	28	10,897	38,669
Guam	173,339	152,607	0	0	18,100
Northern Marianas	58,239	616	0	42,796	15,242
Puerto Rico	2,094,025	568	0	1,520,398	572,495
Virgin Islands	152,499	117,532	0	0	27,719

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

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

SOURCE: U.S. Dept. of Education, NCES, Common Core of Data, "National Public Education Financial Survey: School Year 1997-98".

Table 2.--Percentage distribution of revenues for public elementary and secondary schools, by source and state: School year 1997-98

State	Total	Within-state percentage distribution			
		Local	Intermediate	State	Federal
United States */	100.0	44.5	0.4	48.4	6.8
Alabama	100.0	27.7	0.5	62.5	9.4
Alaska	100.0	25.6	0.0	62.2	12.3
Arizona	100.0	41.8	3.7	44.3	10.2
Arkansas	100.0	31.4	0.1	57.7	10.8
California	100.0	31.6	0.0	60.2	8.2
Colorado	100.0	51.3	0.2	43.4	5.1
Connecticut */	100.0	58.8	0.0	37.3	3.9
Delaware	100.0	28.0	0.0	64.4	7.6
District of Columbia	100.0	83.5	0.0	0.0	16.5
Florida	100.0	43.6	0.0	48.8	7.6
Georgia	100.0	42.0	0.0	51.2	6.8
Hawaii	100.0	2.4	0.0	89.0	8.6
Idaho	100.0	30.3	0.0	62.7	7.0
Illinois	100.0	64.8	0.0	28.4	6.7
Indiana	100.0	43.1	0.7	51.4	4.8
Iowa	100.0	43.2	0.2	51.3	5.3
Kansas	100.0	32.6	3.6	57.9	5.9
Kentucky	100.0	28.7	0.0	61.7	9.6
Louisiana */	100.0	38.3	0.0	50.4	11.3
Maine	100.0	47.5	0.0	45.5	7.0
Maryland	100.0	55.8	0.0	39.0	5.2
Massachusetts	100.0	54.3	0.0	40.7	5.0
Michigan	100.0	27.3	0.1	66.0	6.6
Minnesota	100.0	39.5	3.2	52.3	4.9
Mississippi	100.0	30.5	0.0	55.4	14.1
Missouri	100.0	53.6	0.5	39.7	6.2
Montana	100.0	33.9	9.0	46.9	10.2
Nebraska	100.0	59.5	0.7	33.1	6.7
Nevada	100.0	63.6	0.0	31.8	4.6
New Hampshire	100.0	86.8	0.0	9.3	3.8
New Jersey	100.0	56.6	0.0	39.8	3.6
New Mexico	100.0	14.6	0.0	72.2	13.2
New York	100.0	54.4	0.4	39.7	5.4
North Carolina	100.0	25.5	0.0	67.3	7.2
North Dakota	100.0	45.5	1.1	41.1	12.4
Ohio	100.0	52.8	0.2	41.2	5.8
Oklahoma	100.0	27.9	1.9	61.6	8.6
Oregon	100.0	35.3	1.5	56.8	6.4
Pennsylvania	100.0	55.4	0.1	38.7	5.9
Rhode Island	100.0	54.4	0.0	40.1	5.4
South Carolina	100.0	40.0	0.0	51.5	8.5
South Dakota	100.0	53.2	1.2	35.6	10.0
Tennessee	100.0	43.4	0.0	47.7	8.8
Texas	100.0	47.9	0.3	44.2	7.6
Utah	100.0	32.1	0.0	61.0	6.9
Vermont	100.0	65.4	0.0	29.4	5.2
Virginia */	100.0	63.4	0.0	31.4	5.2
Washington	100.0	27.6	0.0	66.0	6.4
West Virginia	100.0	28.1	0.0	62.7	9.2
Wisconsin	100.0	41.8	0.0	53.7	4.5
Wyoming	100.0	38.4	7.8	47.0	6.7

Outlying Areas					
American Samoa	100.0	0.2	0.1	21.9	77.8
Guam	100.0	89.6	0.0	0.0	10.4
Northern Marianas	100.0	0.3	0.0	73.5	26.2
Puerto Rico	100.0	0.1	0.0	72.6	27.3
Virgin Islands	100.0	81.8	0.0	0.0	18.2

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

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

SOURCE: U.S. Dept. of Education, NCES, Common Core of Data, "National Public Education Financial Survey: School Year 1996-97".

Table 3.--Current expenditures for public elementary and secondary schools, by function and state: School year 1997-98

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	\$285,489,511 1/	\$176,522,907 2/	\$96,473,458 2/	\$12,493,146 1/
Alabama	3,633,159	2,219,708	1,157,714	255,738
Alaska	1,092,750	622,396 2/	433,239 2/	37,115
Arizona	3,740,638	2,163,076 2/	1,350,041 2/	227,521
Arkansas	2,149,237	1,362,690	635,730	150,817
California	32,759,492	20,033,782	11,412,151	1,313,559
Colorado	3,886,872	2,247,424	1,498,236	141,212
Connecticut	4,765,077 1/	3,031,206	1,504,057	229,814 1/
Delaware	830,731	514,269	275,908	40,553
District of Columbia	647,202	283,484 2/	339,974 2/	23,744
Florida	12,737,325	7,500,075	4,606,310	630,939
Georgia	7,770,241	4,833,424	2,492,010	444,808
Hawaii	1,112,351	712,023	328,520	71,809
Idaho	1,153,778	717,677	385,470	50,631
Illinois	12,473,064	7,568,726	4,472,681	431,657
Indiana	6,234,563	3,897,221	2,061,399	275,943
Iowa	3,005,421	1,842,537	1,017,529	145,355
Kansas	2,684,244	1,546,598	1,002,331	135,315
Kentucky	3,489,205	2,133,659	1,153,036	202,509
Louisiana	4,030,379 1/	2,415,114	1,279,565	335,700 1/
Maine	1,433,175	964,342	417,833	50,999
Maryland	5,843,685	3,661,049	1,901,323	281,314
Massachusetts	7,381,784	4,899,352	2,240,641	241,792
Michigan	12,003,818	7,044,614	4,604,271	354,933
Minnesota	5,452,571	3,423,447	1,804,163	224,961
Mississippi	2,164,592	1,327,436	682,395	154,761
Missouri	5,067,720	3,108,316	1,740,933	218,471
Montana	929,197	580,901	310,256	38,040
Nebraska	1,743,775	1,096,437 2/	517,114	130,224 2/
Nevada	1,570,576	944,837	575,767	49,972
New Hampshire	1,241,255	810,161 2/	387,633 2/	43,461 2/
New Jersey	12,056,560	7,293,294	4,398,670	364,597
New Mexico	1,659,891	949,678	629,290	80,923
New York	25,332,735	17,220,209	7,412,444	700,082
North Carolina	6,497,648	4,072,780	2,015,605	409,263
North Dakota	599,443	367,111	183,738	48,594
Ohio	11,448,722	6,752,805	4,267,606	428,311
Oklahoma	3,138,690	1,860,769	1,085,992	191,930
Oregon	3,474,714	2,072,977	1,281,385	120,352
Pennsylvania	13,084,859	8,338,422	4,261,130	485,307
Rhode Island	1,215,595	815,847	366,562	33,186
South Carolina	3,507,017	2,087,547	1,202,316	217,154
South Dakota	665,082	409,201	218,910	36,971
Tennessee	4,409,338	2,867,088	1,318,057	224,193
Texas	21,188,676	13,013,001	7,052,149	1,123,527
Utah	1,916,688	1,265,282	541,639	109,767
Vermont	749,786	486,174	240,947	22,665
Virginia	6,739,003 1/	4,108,526	2,275,431	355,046 1/
Washington	5,986,648 2/	3,520,728 2/	2,185,775	280,145
West Virginia	1,905,940	1,181,952	610,863	113,124
Wisconsin	6,280,696	3,966,885	2,120,618	193,193
Wyoming	603,901	366,647	216,104	21,150

Outlying Areas				
American Samoa	33,088	14,030	11,307	7,751
Guam	168,716	92,318	65,623	10,775
Northern Marianas	56,514	45,236	7,774	3,504
Puerto Rico	1,981,603	1,394,387	374,506	212,710
Virgin Islands	131,377	78,688	45,926	6,763

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. Dept. of Education, NCES, Common Core of Data, "National Public Education Financial Survey: School year 1997-98".

Table 4.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 1997-98

State	Total	Within-state percentage distribution		
		Instruction	Support services	Noninstruction
United States 1/	100.0	61.8	33.8	4.4
Alabama	100.0	61.1	31.9	7.0
Alaska 1/	100.0	57.0	39.6	3.4
Arizona 1/	100.0	57.8	36.1	6.1
Arkansas	100.0	63.4	29.6	7.0
California	100.0	61.2	34.8	4.0
Colorado	100.0	57.8	38.5	3.6
Connecticut 1/	100.0	63.6	31.6	4.8
Delaware	100.0	61.9	33.2	4.9
District of Columbia 1/	100.0	43.8	52.5	3.7
Florida	100.0	58.9	36.2	5.0
Georgia	100.0	62.2	32.1	5.7
Hawaii	100.0	64.0	29.5	6.5
Idaho	100.0	62.2	33.4	4.4
Illinois	100.0	60.7	35.9	3.5
Indiana	100.0	62.5	33.1	4.4
Iowa	100.0	61.3	33.9	4.8
Kansas	100.0	57.6	37.3	5.0
Kentucky	100.0	61.2	33.0	5.8
Louisiana 1/	100.0	59.9	31.7	8.3
Maine	100.0	67.3	29.2	3.6
Maryland	100.0	62.6	32.5	4.8
Massachusetts	100.0	66.4	30.4	3.3
Michigan	100.0	58.7	38.4	3.0
Minnesota	100.0	62.8	33.1	4.1
Mississippi	100.0	61.3	31.5	7.1
Missouri	100.0	61.3	34.4	4.3
Montana	100.0	62.5	33.4	4.1
Nebraska 1/	100.0	62.9	29.7	7.5
Nevada	100.0	60.2	36.7	3.2
New Hampshire 1/	100.0	65.3	31.2	3.5
New Jersey	100.0	60.5	36.5	3.0
New Mexico	100.0	57.2	37.9	4.9
New York	100.0	68.0	29.3	2.8
North Carolina	100.0	62.7	31.0	6.3
North Dakota	100.0	61.2	30.7	8.1
Ohio	100.0	59.0	37.3	3.7
Oklahoma	100.0	59.3	34.6	6.1
Oregon	100.0	59.7	36.9	3.5
Pennsylvania	100.0	63.7	32.6	3.7
Rhode Island	100.0	67.1	30.2	2.7
South Carolina	100.0	59.5	34.3	6.2
South Dakota	100.0	61.5	32.9	5.6
Tennessee	100.0	65.0	29.9	5.1
Texas	100.0	61.4	33.3	5.3
Utah	100.0	66.0	28.3	5.7
Vermont	100.0	64.8	32.1	3.0
Virginia 1/	100.0	61.0	33.8	5.3
Washington 1/	100.0	58.8	36.5	4.7
West Virginia	100.0	62.0	32.1	5.9
Wisconsin	100.0	63.2	33.8	3.1
Wyoming	100.0	60.7	35.8	3.5

Outlying Areas				
American Samoa	100.0	42.4	34.2	23.4
Guam	100.0	54.7	38.9	6.4
Northern Marianas	100.0	80.0	13.8	6.2
Puerto Rico	100.0	69.9	19.4	10.7
Virgin Islands	100.0	59.9	34.9	5.2

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

NOTE: Details may not add to 100 percent due to rounding.

SOURCE: U.S. Dept. of Education, NCES, Common Core of Data, "National Public Education Financial Survey: School Year 1997-98".

Table 5.--Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1997-98

State	Fall 1997 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States	46,126,897 1/	\$6,189 1/	\$3,827 1/	\$2,091 1/	\$271 1/
Alabama	749,207 1/	4,849 1/	2,963 1/	1,545 1/	341 1/
Alaska	132,123	8,271	4,711 2/	3,279	281
Arizona	814,113	4,595	2,657 2/	1,658	279
Arkansas	456,497	4,708	2,985	1,393	330
California	5,803,887 1/	5,644 1/	3,452 1/	1,966 1/	226 1/
Colorado	687,167	5,656	3,271	2,180	205
Connecticut	535,164	8,904 1/	5,664	2,810	429 1/
Delaware	111,960	7,420	4,593	2,464	362
District of Columbia	77,111	8,393	3,676 2/	4,409 2/	308
Florida	2,294,077	5,552	3,269	2,008	275
Georgia	1,375,980	5,647	3,513	1,811	323
Hawaii	189,887	5,858	3,750	1,730	378
Idaho	244,403	4,721	2,936	1,577	207
Illinois	1,998,289	6,242	3,788	2,238	216
Indiana	986,836	6,318	3,949	2,089	280
Iowa	501,054	5,998	3,677	2,031	290
Kansas	468,687	5,727	3,300	2,139	289
Kentucky	669,322	5,213	3,188	1,723	303
Louisiana	776,813	5,188 1/	3,109	1,647	432 1/
Maine	212,579	6,742	4,536	1,966	240
Maryland	830,744	7,034	4,407	2,289	339
Massachusetts	949,006	7,778	5,163	2,361	255
Michigan	1,702,717	7,050	4,137	2,704	208
Minnesota	853,621	6,388	4,011	2,114	264
Mississippi	504,792	4,288	2,630	1,352	307
Missouri	910,613	5,565	3,413	1,912	240
Montana	162,335	5,724	3,578	1,911	234
Nebraska	292,681	5,958	3,746 2/	1,767	445 2/
Nevada	296,621	5,295	3,185	1,941	168
New Hampshire	201,629	6,156	4,018 2/	1,923 2/	216 2/
New Jersey	1,250,276	9,643	5,833	3,518	292
New Mexico	331,673	5,005	2,863	1,897	244
New York	2,861,823	8,852	6,017	2,590	245
North Carolina	1,236,083	5,257	3,295	1,631	331
North Dakota	118,572	5,056	3,096	1,550	410
Ohio	1,847,114	6,198	3,656	2,310	232
Oklahoma	623,681	5,033	2,984	1,741	308
Oregon	541,346	6,419	3,829	2,367	222
Pennsylvania	1,815,151	7,209	4,594	2,348	267
Rhode Island	153,321	7,928	5,321	2,391	216
South Carolina	659,273 1/	5,320 1/	3,166 1/	1,824 1/	329 1/
South Dakota	142,443	4,669	2,873	1,537	260
Tennessee	893,044 1/	4,937 1/	3,210 1/	1,476 1/	251 1/
Texas	3,891,877	5,444	3,344	1,812	289
Utah	482,957	3,969	2,620	1,122	227
Vermont	105,984	7,075	4,587	2,273	214
Virginia	1,110,815	6,067 1/	3,699	2,048	320 1/
Washington	991,235	6,040 2/	3,552 2/	2,205	283
West Virginia	301,419	6,323	3,921	2,027	375
Wisconsin	881,780	7,123	4,499	2,405	219
Wyoming	97,115	6,218	3,775	2,225	218

Outlying Areas					
American Samoa	15,214	2,175	922	743	509
Guam	32,444	5,200	2,845	2,023	332
Northern Marianas	9,246	6,112	4,892	841	379
Puerto Rico	617,157	3,211	2,244	622	345
Virgin Islands	22,136	5,932	3,555	2,072	306

1/ Value contains imputation for missing expenditure data.

2/ Value affected by redistribution of reported expenditure values for missing data items.

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

SOURCE: U.S. Dept. of Education, NCES, Common Core of Data, "National Public Education Financial Survey: School Year 1997-98".

Appendix A. Record Layout

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

Fiscal Year 1998 (IMPUTED FILE)

LRECL=1903

The file contains imputed data for fiscal year 1998, sorted by state (FIPS)

Name	Type	Position	Length	Description
SURVYEAR	N	001 - 002	2	FISCAL YEAR OF SURVEY (98)
FIPS	N	003 - 004	2	FEDERAL INFORMATION PROCESSING STANDARDS, FIPS STATE CODE (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 REVENUE - PROPERTY TAX P.1
R1B	N	044 - 055	12	LOCAL REVENUE - NON-PROPERTY TAX P.1
R1C	N	056 - 067	12	LOCAL REVENUE - LOCAL GOVERNMENT PROPERTY TAX P.1
R1D	N	068 - 079	12	LOCAL REVENUE - LOCAL GOVT NON-PROPERTY TAX P.1
R1E	N	080 - 091	12	LOCAL REVENUE - TUITION FROM INDIVIDUALS P.1
R1F	N	092 - 103	12	LOCAL REVENUE - TUITION FROM LOCAL EDUCATION AGENCIES (LEA'S) WITHIN THE STATE P.1
R1G	N	104 - 115	12	LOCAL REVENUE - TRANSPORTATION FEES FROM INDIVIDUALS P.1
R1H	N	116 - 127	12	LOCAL REVENUE - TRANSPORT FEES FROM OTHER LEA'S WITHIN THE STATE P.1
R1I	N	128 - 139	12	LOCAL REVENUE - EARNINGS ON INVESTMENT P.1
R1J	N	140 - 151	12	LOCAL REVENUE - FOOD SERVICE P.1
R1K	N	152 - 163	12	LOCAL REVENUE - STUDENT ACTIVITIES P.2
R1L	N	164 - 175	12	LOCAL REVENUE - OTHER REVENUES FROM LOCAL SOURCES P.2
R1M	N	176 - 187	12	LOCAL REVENUE - TEXTBOOK REVENUES P.2
R1N	N	188 - 199	12	LOCAL REVENUE - SUMMER SCHOOL P.2
STR1	N	200 - 211	12	LOCAL REVENUE - SUBTOTAL P.2
R2	N	212 - 223	12	INTERMEDIATE REVENUES P.2
R3	N	224 - 235	12	STATE REVENUES P.2
R4A	N	236 - 247	12	FEDERAL REVENUE - GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT P.3
R4B	N	248 - 259	12	FEDERAL REVENUE - GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE STATE P.3
R4C	N	260 - 271	12	FEDERAL REVENUE - GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH OTHER INTERMEDIATE AGENCIES P.3
R4D	N	272 - 283	12	FEDERAL REVENUE - OTHER REVENUE FROM FEDERAL SOURCES P.3
STR4	N	284 - 295	12	FEDERAL REVENUE - 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	INSTRUCTION EXPENDITURES - SALARIES P.4
E12	N	332 - 343	12	INSTRUCTION EXPENDITURES - EMPLOYEE BENEFITS P.4
E13	N	344 - 355	12	INSTRUCTION EXPENDITURES - PURCHASED SERVICES P.4
E14	N	356 - 367	12	INSTRUCTION EXPENDITURES - TUITION P.4

Name	Type	Position	Length	Description
E15	N	368 - 379	12	INSTRUCTION EXPENDITURES - TUITION TO OTHER LEA'S WITHIN THE STATE P.4
E16	N	380 - 391	12	INSTRUCTION EXPENDITURES - SUPPLIES P.4
E17	N	392 - 403	12	INSTRUCTION EXPENDITURES - PROPERTY P.4
E18	N	404 - 415	12	INSTRUCTION EXPENDITURES - OTHER P.4
STE1	N	416 - 427	12	INSTRUCTION EXPENDITURES - SUBTOTAL P.4
E212	N	428 - 439	12	SUPPORT SERVICES EXPENDITURES - SALARY - STUDENTS P.5
E213	N	440 - 451	12	SUPPORT SERVICES EXPENDITURES - SALARY - INSTRUCTIONAL STAFF P.5
E214	N	452 - 463	12	SUPPORT SERVICES EXPENDITURES - SALARY - GENERAL ADMINISTRATION P.5
E215	N	464 - 475	12	SUPPORT SERVICES EXPENDITURES - SALARY - SCHOOL ADMINISTRATION P.6
E216	N	476 - 487	12	SUPPORT SERVICES EXPENDITURES - SALARY - OPERATIONS & MAINTENANCE P.6
E217	N	488 - 499	12	SUPPORT SERVICES EXPENDITURES - SALARY - STUDENT TRANSPORTATION P.6
E218	N	500 - 511	12	SUPPORT SERVICES EXPENDITURES - SALARY - OTHER SUPPORT SERVICES P.7
TE21	N	512 - 523	12	SUPPORT SERVICES EXPENDITURES - SALARY - SUBTOTAL P.7
E222	N	524 - 535	12	SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - STUDENTS P.5
E223	N	536 - 547	12	SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - INST STAFF P.5
E224	N	548 - 559	12	SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - GENERAL ADMINISTRATION P.5
E225	N	560 - 571	12	SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - SCHOOL ADMINISTRATION P.6
E226	N	572 - 583	12	SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - OPERATIONS & MAINTENANCE P.6
E227	N	584 - 595	12	SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - STUDENT TRANSPORTATION P.6
E228	N	596 - 607	12	SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - OTHER SUPPORT SERVICES P.7
TE22	N	608 - 619	12	SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - SUBTOTAL P.7
E232	N	620 - 631	12	SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - STUDENTS P.5
E233	N	632 - 643	12	SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - INSTRUCTIONAL STAFF P.5
E234	N	644 - 655	12	SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - GENERAL ADMINISTRATION P.5
E235	N	656 - 667	12	SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - SCHOOL ADMINISTRATION P.6
E236	N	668 - 679	12	SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES- OPERATIONS & MAINTENANCE P.6
E237	N	680 - 691	12	SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - STUDENT TRANSPORTATIONP.6
E238	N	692 - 703	12	SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - OTHER SUPPORT SERVICES P.7
TE23	N	704 - 715	12	SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - SUBTOTAL P.7

Name	Type	Position	Length	Description
E242	N	716 - 727	12	SUPPORT SERVICES EXPENDITURES - SUPPLIES - STUDENTS P.5
E243	N	728 - 739	12	SUPPORT SERVICES EXPENDITURES - SUPPLIES - INSTRUCTIONAL STAFF P.5
E244	N	740 - 751	12	SUPPORT SERVICES EXPENDITURES - SUPPLIES - GENERAL ADMINISTRATION P.5
E245	N	752 - 763	12	SUPPORT SERVICES EXPENDITURES - SUPPLIES - SCHOOL ADMINISTRATION P.6
E246	N	764 - 775	12	SUPPORT SERVICES EXPENDITURES - SUPPLIES - OPERATIONS & MAINTENANCE P.6
E247	N	776 - 787	12	SUPPORT SERVICES EXPENDITURES - SUPPLIES - STUDENT TRANSPORTATION P.6
E248	N	788 - 799	12	SUPPORT SERVICES EXPENDITURES - SUPPLIES - OTHER SUPPORT SERVICES P.7
TE24	N	800 - 811	12	SUPPORT SERVICES EXPENDITURES - SUPPLIES - SUBTOTAL P.7
E252	N	812 - 823	12	SUPPORT SERVICES EXPENDITURES - PROPERTY - STUDENTS P.5
E253	N	824 - 835	12	SUP EXPENDITURES - PROPERTY - INSTRUCTIONAL STAFF P.5
E254	N	836 - 847	12	SUPPORT SERVICES EXPENDITURES - PROPERTY - GENERAL ADMINISTRATION P.5
E255	N	848 - 859	12	SUPPORT SERVICES EXPENDITURES - PROPERTY - SCHOOL ADMINISTRATION P.6
E256	N	860 - 871	12	SUPPORT SERVICES EXPENDITURES - PROPERTY - OPERATIONS & MAINTENANCE P.6
E257	N	872 - 883	12	SUPPORT SERVICES EXPENDITURES - PROPERTY - STUDENT TRANSPORTATION P.6
E258	N	884 - 895	12	SUPPORT SERVICES EXPENDITURES - PROPERTY - OTHER SUPPORT SERVICES P.7
TE25	N	896 - 907	12	SUPPORT SERVICES EXPENDITURES - PROPERTY - SUBTOTAL P.7
E262	N	908 - 919	12	SUPPORT SERVICES EXPENDITURES - OTHER - STUDENTS P.5
E263	N	920 - 931	12	SUPPORT SERVICES EXPENDITURES - OTHER - INSTRUCTIONAL STAFF P.5
E264	N	932 - 943	12	SUPPORT SERVICES EXPENDITURES - OTHER - GENERAL ADMINISTRATION P.5
E265	N	944 - 955	12	SUPPORT SERVICES EXPENDITURES - OTHER - SCHOOL ADMINISTRATION P.6
E266	N	956 - 967	12	SUPPORT SERVICES EXPENDITURES - OTHER - OPERATIONS & MAINTENANCE P.6
E267	N	968 - 979	12	SUPPORT SERVICES EXPENDITURES - OTHER - STUDENT TRANSPORTATION P.6
E268	N	980 - 991	12	SUPPORT SERVICES EXPENDITURES - OTHER - OTHER SUPPORT SERVICES P.7
TE26	N	992 - 1003	12	SUPPORT SERVICES EXPENDITURES - OTHER - SUBTOTAL P.7
STE22	N	1004 - 1015	12	SUPPORT SERVICES EXPENDITURES - SUBTOTAL - STUDENTS P.5
STE23	N	1016 - 1027	12	SUPPORT SERVICES EXPENDITURES - SUBTOTAL - INSTRUCTIONAL STAFF P.5
STE24	N	1028 - 1039	12	SUPPORT SERVICES EXPENDITURES - SUBTOTAL - GENERAL ADMINISTRATION P.5

Name	Type	Position	Length	Description
STE25	N	1040 - 1051	12	SUPPORT SERVICES EXPENDITURES - SUBTOTAL - SCHOOL ADMINISTRATION P.6
STE26	N	1052 - 1063	12	SUPPORT SERVICES EXPENDITURES - SUBTOTAL - OPERATIONS & MAINTENANCE P.6
STE27	N	1064 - 1075	12	SUPPORT SERVICES EXPENDITURES - SUBTOTAL - STUDENT TRANSPORTATION P.6
STE28	N	1076 - 1087	12	SUPPORT SERVICES EXPENDITURES - SUBTOTAL - OTHER SUPPORT SERVICES P.7
STE2T	N	1088 - 1099	12	SUPPORT SERVICES EXPENDITURES - TOTAL SUPPORT SERVICES P.7
E3A11	N	1100 - 1111	12	NON-INSTRUCTIONAL SERVICES - FOOD SERVICES SALARIES P.8
E3A12	N	1112 - 1123	12	NON-INSTRUCTIONAL SERVICES - FOOD SERVICES EMPLOYEE BENEFITS P.8
E3A13	N	1124 - 1135	12	NON-INSTRUCTIONAL SERVICES - FOOD SERVICES PURCHASED SERVICES P.8
E3A14	N	1136 - 1147	12	NON-INSTRUCTIONAL SERVICES - FOOD SERVICES SUPPLIES P.8
E3A2	N	1148 - 1159	12	NON-INSTRUCTION SERVICES - FOOD SERVICES PROPERTY P.8
E3A16	N	1160 - 1171	12	NON-INSTRUCTION SERVICES - FOOD SERVICES OTHER P.8
E3A1	N	1172 - 1183	12	NON-INSTRUCTION SERVICES - FOOD SERVICES SUBTOTAL P.8
E3B11	N	1184 - 1195	12	NON-INSTRUCTION SERVICES - ENTERPRISE SALARIES P.8
E3B12	N	1196 - 1207	12	NON-INSTRUCTION SERVICES - ENTERPRISE EMPLOYEE BENEFITS P.8
E3B13	N	1208 - 1219	12	NON-INSTRUCTION SERVICES - ENTERPRISE PURCHASED SERVICES P.8
E3B14	N	1220 - 1231	12	NON-INSTRUCTION SERVICES - ENTERPRISE SUPPLIES P.8
E3B2	N	1232 - 1243	12	NON-INSTRUCTION SERVICES - ENTERPRISE PROPERTY P.8
E3B16	N	1244 - 1255	12	NON-INSTRUCTION SERVICES - ENTERPRISE OTHER P.8
E3B1	N	1256 - 1267	12	NON-INSTRUCTION SERVICES - ENTERPRISE SUBTOTAL P.8
STE3	N	1268 - 1279	12	NON-INSTRUCTION SERVICES - TOTAL P.8
E4A1	N	1280 - 1291	12	DIRECT PROGRAM SUPPORT - TEXTBOOKS P.8
E4A2	N	1292 - 1303	12	DIRECT PROGRAM SUPPORT - TEXTBOOKS (PROPERTY) P.8
E4B1	N	1304 - 1315	12	DIRECT PROGRAM SUPPORT - TRANSPORTATION P.8
E4B2	N	1316 - 1327	12	DIRECT PROGRAM SUPPORT - TRANSPORTATION (PROPERTY) P.8
E4C1	N	1328 - 1339	12	DIRECT PROGRAM SUPPORT - EMPLOYEE BENEFITS P.8
E4C2	N	1340 - 1351	12	DIRECT PROGRAM SUPPORT - EMP BENEFITS (PROPERTY) P.8
E4D	N	1352 - 1363	12	DIRECT PROGRAM SUPPORT - PRIVATE SCHOOL STUDENTS P.9
E4E1	N	1364 - 1375	12	DIRECT PROGRAM SUPPORT - OTHER P.9
E4E2	N	1376 - 1387	12	DIRECT PROGRAM SUPPORT - OTHER (PROPERTY) P.9
STE4	N	1388 - 1399	12	DIRECT PROGRAM SUPPORT - SUBTOTAL P.9
TE5	N	1400 - 1411	12	CURRENT EXPENDITURES P.9
E61	N	1412 - 1423	12	FACILITIES AQUISITION AND CONSTRUCTION SERVICES

Name	Type	Position	Length	Description
				- NON-PROPERTY/CONSTRUCTION P.10
E62	N	1424 - 1435	12	FACILITIES AQUISITION AND CONSTRUCTION SERVICES - PROPERTY (LAND AND BUILDINGS) P.10
E63	N	1436 - 1447	12	FACILITIES AQUISITION AND CONSTRUCTION SERVICES - EQUIPMENT P.10
E7A1	N	1448 - 1459	12	OTHER USES - DEBT SERVICES INTEREST P.10
E7A2	N	1460 - 1471	12	OTHER USES - DEBT SERVICES REDEMPTION P.10
STE7	N	1472 - 1483	12	OTHER USES - DEBT SERVICES SUBTOTAL P.10
E81	N	1484 - 1495	12	COMMUNITY SERVICES - NON-PROPERTY P.11
E82	N	1496 - 1507	12	COMMUNITY SERVICES - PROPERTY P.11
E9A	N	1508 - 1519	12	DIRECT COST PROGRAMS - NON-PUBLIC SCHOOL PROGRAMS P.11
E9B	N	1520 - 1531	12	DIRECT COST PROGRAMS - ADULT EDUCATION P.11
E9C	N	1532 - 1543	12	DIRECT COST PROGRAMS - COMMUNITY COLLEGE P.11
E9D	N	1544 - 1555	12	DIRECT COST PROGRAMS - OTHER P.11
E91	N	1556 - 1567	12	DIRECT COST PROGRAMS - PROPERTY P.11
STE9	N	1568 - 1579	12	DIRECT COST PROGRAMS - SUBTOTAL P.11
TE10	N	1580 - 1591	12	PROPERTY TOTAL P.11
TE11	N	1592 - 1603	12	TOTAL EXPENDITURES FOR EDUCATION P.11
X12C	N	1604 - 1615	12	EXCLUSIONS FROM CURRENT EXPENDITURES - TITLE I EXPENDITURES P.12
X12D	N	1616 - 1627	12	EXCLUSIONS FROM CURRENT EXPENDITURES - TITLE I CARRYOVER EXPENDITURES P.12
X12E	N	1628 - 1639	12	EXCLUSIONS FROM CURRENT EXPENDITURES - TITLE VI EXPENDITURES P.12
X12F	N	1640 - 1651	12	EXCLUSIONS FROM CURRENT EXPENDITURES - TITLE VI CARRYOVER EXPENDITURES P.12
TX12	N	1652 - 1663	12	TOTAL EXCLUSIONS FROM CURRENT EXPENDITURES
NCE13	N	1664 - 1675	12	NET CURRENT EXPENDITURES
ADA	N	1676 - 1687	12	AVERAGE DAILY ATTENDANCE (STATE AND NCES DEFINITION) P.13
MEMBER97	N	1688 - 1699	12	TOTAL STUDENTS
IR1A	AN	1700 - 1700	1	IMP FLAG LOCAL REVENUE - PROPERTY TAX
IR1B	AN	1701 - 1701	1	IMP FLAG LOCAL REVENUE - NON-PROPERTY TAX
IR1C	AN	1702 - 1702	1	IMP FLAG LOCAL REVENUE - OTHER LOCAL GOVERNMENT UNITS PROPERTY TAX
IR1D	AN	1703 - 1703	1	IMP FLAG LOCAL REVENUE - LOCAL GOVERNMENT NON-PROPERTY TAX
IR1E	AN	1704 - 1704	1	IMP FLAG LOCAL REVENUE - TUITION FROM INDIVIDUALS
IR1F	AN	1705 - 1705	1	IMP FLAG LOCAL REVENUE - TUITION FROM LEA'S
IR1G	AN	1706 - 1706	1	IMP FLAG LOCAL REVENUE - TRANSPORTATION FEES FROM INDIVIDUALS
IR1H	AN	1707 - 1707	1	IMP FLAG LOCAL REVENUE - TRANSPORT FEES FROM OTHER LEA'S
IR1I	AN	1708 - 1708	1	IMP FLAG LOCAL REVENUE - EARNINGS ON INVESTMENTS
IR1J	AN	1709 - 1709	1	IMP FLAG LOCAL REVENUE - FOOD SERVICE
IR1K	AN	1710 - 1710	1	IMP FLAG LOCAL REVENUE - STUDENT ACTIVITIES
IR1L	AN	1711 - 1711	1	IMP FLAG LOCAL REVENUE - OTHER REVENUES
IR1M	AN	1712 - 1712	1	IMP FLAG LOCAL REVENUE - TEXTBOOK REVENUES
IR1N	AN	1713 - 1713	1	IMP FLAG LOCAL REVENUE - SUMMER SCHOOL REVENUES

Name	Type	Position	Length	Description
ISTR1	AN	1714 - 1714	1	IMP FLAG LOCAL REVENUE - SUBTOTAL
IR2	AN	1715 - 1715	1	IMP FLAG INTERMEDIATE REVENUES
IR3	AN	1716 - 1716	1	IMP FLAG STATE REVENUES
IR4A	AN	1717 - 1717	1	IMP FLAG FEDERAL REVENUE - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT
IR4B	AN	1718- 1718	1	IMP FLAG FEDERAL REVENUE - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE
IR4C	AN	1719 - 1719	1	IMP FLAG FEDERAL REVENUE - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH INTERMEDIATE AGENCIES
IR4D	AN	1720 - 1720	1	IMP FLAG FEDERAL REVENUE - OTHER REVENUE FROM FEDERAL SOURCES
ISTR4	AN	1721 - 1721	1	IMP FLAG FEDERAL REVENUE - SUBTOTAL
IR5	AN	1722 - 1722	1	IMP FLAG OTHER SOURCES OF REVENUE
ITR	AN	1723 - 1723	1	IMP FLAG TOTAL REVENUE FROM ALL SOURCES
IE11	AN	1724 - 1724	1	IMP FLAG INSTRUCTION EXPENDITURES - SALARIES
IE12	AN	1725 - 1725	1	IMP FLAG INSTRUCTION EXPENDITURES - EMPLOYEE BENEFITS
IE13	AN	1726 - 1726	1	IMP FLAG INSTRUCTION EXPENDITURES - PURCHASED SERVICES
IE14	AN	1727 - 1727	1	IMP FLAG INSTRUCTION EXPENDITURES - TUITION
IE15	AN	1728 - 1728	1	IMP FLAG INSTRUCTION EXPENDITURES - TUITION TO OTHER LEA'S
IE16	AN	1729 - 1729	1	IMP FLAG INSTRUCTION EXPENDITURES - SUPPLIES
IE17	AN	1730 - 1730	1	IMP FLAG INSTRUCTION EXPENDITURES - PROPERTY
IE18	AN	1731 - 1731	1	IMP FLAG INSTRUCTION EXPENDITURES - OTHER
ISTE1	AN	1732 - 1732	1	IMP FLAG INSTRUCTION EXPENDITURES - SUBTOTAL
IE212	AN	1733 - 1733	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SALARY - STUDENTS
IE213	AN	1734 - 1734	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SALARY - INSTRUCTIONAL STAFF
IE214	AN	1735 - 1735	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SALARY - GENERAL ADMINISTRATION
IE215	AN	1736 - 1736	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SALARY - SCHOOL ADMINISTRATION
IE216	AN	1737 - 1737	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SALARY - OPERATIONS & MAINTENANCE
IE217	AN	1738 - 1738	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SALARY - STUDENT TRANSPORTATION
IE218	AN	1739 - 1739	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SALARY - OTHER SUPPORT SERVICES
ITE21	AN	1740 - 1740	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SALARY - SUBTOTAL
IE222	AN	1741 - 1741	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - STUDENTS
IE223	AN	1742 - 1742	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - INSTRUCTIONAL STAFF
IE224	AN	1743 - 1743	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - GENERAL ADMINISTRATION
IE225	AN	1744 - 1744	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - SCHOOL ADMINISTRATION
IE226	AN	1745 - 1745	1	IMP FLAG SUPPORT SERVICES EXPENDITURES -

Name	Type	Position	Length	Description
				EMPLOYEE BENEFITS - OPERATIONS & MAINTENANCE
IE227	AN	1746 - 1746	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - STUDENT TRANSPORTATION
IE228	AN	1747 - 1747	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - OTHER SUPPORT SERVICES
ITE22	AN	1748 - 1748	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - EMPLOYEE BENEFITS - SUBTOTAL
IE232	AN	1749 - 1749	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - STUDENTS
IE233	AN	1750 - 1750	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - INSTRUCTIONAL STAFF
IE234	AN	1751 - 1751	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - GENERAL ADMINISTRATION
IE235	AN	1752 - 1752	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - SCHOOL ADMINISTRATION
IE236	AN	1753 - 1753	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - OPERATIONS & MAINTENANCE
IE237	AN	1754 - 1754	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - STUDENT TRANSPORTATION
IE238	AN	1755 - 1755	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - OTHER SUPPORT SERVICES
ITE23	AN	1756 - 1756	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - PURCHASED SERVICES - SUBTOTAL
IE242	AN	1757 - 1757	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUPPLIES - STUDENTS
IE243	AN	1758 - 1758	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUPPLIES - INSTRUCTIONAL STAFF
IE244	AN	1759 - 1759	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUPPLIES - GENERAL ADMINISTRATION
IE245	AN	1760 - 1760	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUPPLIES - SCHOOL ADMINISTRATION
IE246	AN	1761 - 1761	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUPPLIES - OPERATIONS & MAINTENANCE
IE247	AN	1762 - 1762	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUPPLIES - STUDENT TRANSPORTATION
IE248	AN	1763 - 1763	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUPPLIES - OTHER SUPPORT SERVICES
ITE24	AN	1764 - 1764	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUPPLIES - SUBTOTAL
IE252	AN	1765 - 1765	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - PROPERTY - STUDENTS
IE253	AN	1766 - 1766	1	IMP FLAG SUPPORT EXPENDITURES - PROPERTY - INSTRUCTIONAL STAFF
IE254	AN	1767 - 1767	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - PROPERTY - GENERAL ADMINISTRATION
IE255	AN	1768 - 1768	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - PROPERTY - SCHOOL ADMINISTRATION
IE256	AN	1769 - 1769	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - PROPERTY - OPERATIONS & MAINTENANCE
IE257	AN	1770 - 1770	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - PROPERTY - STUDENT TRANSPORTATION
IE258	AN	1771 - 1771	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - PROPERTY - OTHER SUPPORT SERVICES
ITE25	AN	1772 - 1772	1	IMP FLAG SUPPORT SERVICES EXPENDITURES -

Name	Type	Position	Length	Description
				PROPERTY - SUBTOTAL
IE262	AN	1773 - 1773	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - OTHER - STUDENTS
IE263	AN	1774 - 1774	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - OTHER - INSTRUCTIONAL STAFF
IE264	AN	1775 - 1775	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - OTHER - GENERAL ADMINISTRATION
IE265	AN	1776 - 1776	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - OTHER - SCHOOL ADMINISTRATION
IE266	AN	1777 - 1777	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - OTHER - OPERATIONS & MAINTENANCE
IE267	AN	1778 - 1778	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - OTHER - STUDENT TRANSPORTATION
IE268	AN	1779 - 1779	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - OTHER - OTHER SUPPORT SERVICES
ITE26	AN	1780 - 1780	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - OTHER - SUBTOTAL
ISTE22	AN	1781 - 1781	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUBTOTAL - STUDENTS
ISTE23	AN	1782 - 1782	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUBTOTAL - INSTRUCTIONAL STAFF
ISTE24	AN	1783 - 1783	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUBTOTAL - GENERAL ADMINISTRATION
ISTE25	AN	1784 - 1784	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUBTOTAL - SCHOOL ADMINISTRATION
ISTE26	AN	1785 - 1785	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUBTOTAL - OPERATIONS & MAINTENANCE
ISTE27	AN	1786 - 1786	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUBTOTAL - STUDENT TRANSPORTATION
ISTE28	AN	1787 - 1787	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - SUBTOTAL - OTHER SUPPORT SERVICES
ISTE2T	AN	1788 - 1788	1	IMP FLAG SUPPORT SERVICES EXPENDITURES - TOTAL SUPPORT SERVICES
IE3A11	AN	1789 - 1789	1	IMP FLAG NON-INSTRUCTIONAL SERVICES - FOOD SERVICES SALARY
IE3A12	AN	1790 - 1790	1	IMP FLAG NON-INSTRUCTIONAL SERVICES - FOOD SERVICES EMPLOYEE BENEFITS
IE3A13	AN	1791 - 1791	1	IMP FLAG NON-INSTRUCTIONAL SERVICES - FOOD SERVICES PURCHASED
IE3A14	AN	1792 - 1792	1	IMP FLAG NON-INSTRUCTIONAL SERVICES - FOOD SERVICES SUPPLY
IE3A2	AN	1793 - 1793	1	IMP FLAG NON-INSTRUCTION SERVICES - FOOD SERVICES PROPERTY
IE3A16	AN	1794 - 1794	1	IMP FLAG NON-INSTRUCTION SERVICES - FOOD SERVICES OTHER
IE3A1	AN	1795 - 1795	1	IMP FLAG NON-INSTRUCTION SERVICES - FOOD SERVICES SUBTOTAL
IE3B11	AN	1796 - 1796	1	IMP FLAG NON-INSTRUCTION SERVICES - ENTERPRISE OPERATIONS SALARIES
IE3B12	AN	1797 - 1797	1	IMP FLAG NON-INSTRUCTION SERVICES - ENTERPRISE EMPLOYEE BENEFITS
IE3B13	AN	1798 - 1798	1	IMP FLAG NON-INSTRUCTION SERVICES - ENTERPRISE PURCHASED SERVICES
IE3B14	AN	1799 - 1799	1	IMP FLAG NON-INSTRUCTION SERVICES - ENTERPRISE

Name	Type	Position	Length	Description
				SUPPLIES
IE3B2	AN	1800 - 1800	1	IMP FLAG NON-INSTRUCTION SERVICES - ENTERPRISE PROPERTY
IE3B16	AN	1801 - 1801	1	IMP FLAG NON-INSTRUCTION SERVICES - ENTERPRISE OTHER
IE3B1	AN	1802 - 1802	1	IMP FLAG NON-INSTRUCTION SERVICES - ENTERPRISE SUBTOTAL
ISTE3	AN	1803 - 1803	1	IMP FLAG NON-INSTRUCTION SERVICES - TOTAL
IE4A1	AN	1804 - 1804	1	IMP FLAG DIRECT PROGRAM SUPPORT - TEXTBOOKS
IE4A2	AN	1805 - 1805	1	IMP FLAG DIRECT PROGRAM SUPPORT - TEXTBOOKS (PROPERTY)
IE4B1	AN	1806 - 1806	1	IMP FLAG DIRECT PROGRAM SUPPORT - TRANSPORT
IE4B2	AN	1807 - 1807	1	IMP FLAG DIRECT PROGRAM SUPPORT - TRNSPORT (PROPERTY)
IE4C1	AN	1808 - 1808	1	IMP FLAG DIRECT PROGRAM SUPPORT - EMPLOYEE BENEFITS
IE4C2	AN	1809 - 1809	1	IMP FLAG DIRECT PROGRAM SUPPORT - EMPLOYEE BENEFITS (PROPERTY)
IE4D	AN	1810 - 1810	1	IMP FLAG DIRECT PROGRAM SUPPORT - PRIVATE SCHOOL STUDENTS
IE4E1	AN	1811 - 1811	1	IMP FLAG DIRECT PROGRAM SUPPORT - OTHER
IE4E2	AN	1812 - 1812	1	IMP FLAG DIRECT PROGRAM SUPPORT - OTHER (PROPERTY)
ISTE4	AN	1813 - 1813	1	IMP FLAG DIRECT PROGRAM SUPPORT - SUBTOTAL
ITE5	AN	1814 - 1814	1	IMP FLAG CURRENT EXPENDITURES
IE61	AN	1815 - 1815	1	IMP FLAG FACILITIES AQUISITION AND CONSTRUCTION SERVICES - NONPROPERTY/CONSTRUCTION
IE62	AN	1816 - 1816	1	IMP FLAG FACILITIES AQUISITION AND CONSTRUCTION SERVICES - PROPTY (LAND, BUILDINGS)
IE63	AN	1817 - 1817	1	IMP FLAG FACILITIES AQUISITION AND CONSTRUCTION SERVICES - EQUIPMENT
IE7A1	AN	1818 - 1818	1	IMP FLAG OTHER USE - DEBT SERVICE INTEREST
IE7A2	AN	1819 - 1819	1	IMP FLAG OTHER USE - DEBT SERVICES REDEMPTION
ISTE7	AN	1820 - 1820	1	IMP FLAG OTHER USE - DEBT SERVICES SUBTOTAL
IE81	AN	1821 - 1821	1	IMP FLAG COMMUNITY SERVICES - NON-PROPERTY
IE82	AN	1822 - 1822	1	IMP FLAG COMMUNITY SERVICES - PROPERTY
IE9A	AN	1823 - 1823	1	IMP FLAG DIRECT COST PROGRAMS - NON-PUBLIC SCHOOL
IE9B	AN	1824 - 1824	1	IMP FLAG DIRECT COST PROGRAMS - ADULT EDUCATION
IE9C	AN	1825 - 1825	1	IMP FLAG DIRECT COST PROGRAMS - COMMUNITY COLLEGE
IE9D	AN	1826 - 1826	1	IMP FLAG DIRECT COST PROGRAMS - OTHER
IE91	AN	1827 - 1827	1	IMP FLAG DIRECT COST PROGRAMS - PROPERTY
ISTE9	AN	1828 - 1828	1	IMP FLAG DIRECT COST PROGRAMS - SUBTOTAL
ITE10	AN	1829 - 1829	1	IMP FLAG PROPERTY TOTAL
ITE11	AN	1830 - 1830	1	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	1831 - 1831	1	IMP FLAG EXCLUSIONS FROM CURRENT EXPENDITURES - TITLE I EXPENDITURES
IX12D	AN	1832 - 1832	1	IMP FLAG EXCLUSIONS FROM CURRENT EXPENDITURES - TITLE I CARRYOVER EXPENDITURES
IX12E	AN	1833 - 1833	1	IMP FLAG EXCLUSIONS FROM CURRENT EXPENDITURES - TITLE VI EXPENDITURES

Name	Type	Position	Length	Description
IX12F	AN	1834 - 1834	1	IMP FLAG EXCLUSIONS FROM CURRENT EXPENDITURES - TITLE VI CARRYOVER EXPENDITURES
ITX12	AN	1835 - 1835	1	IMP FLAG TOTAL EXCLUSIONS FROM CURRENT EXPENDITURES
INCE13	AN	1836 - 1836	1	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	1837 - 1837	1	IMP FLAG AVERAGE DAILY ATTENDANCE (STATE AND NCES DEFINITION)
IMEMBR97	AN	1838 - 1838	1	IMP FLAG TOTAL STUDENTS

Appendix B: GLOSSARY

CCD: the Common Core of Data, the National Center for Education Statistics' (NCES) 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 of instruction (1000), support services (2000), and non-instructional services (3000). These are expenditures for the day-to-day operation of public elementary and secondary education, distinct from long-term expenditures and expenditures for other types of education. Property expenditures are excluded from current expenditure subtotals.

Debt service: a sub-function (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, a Local Education Agency 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 sub-function (3200) of the function non-instructional services (3000). Enterprise operations are activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by Local Education Agencies.

Appendix B: GLOSSARY

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 sub-function (3100) of the function non-instructional services (3000). Food services are activities that provide food to students and staff in a school or Local Education Agency. 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 sub-functions (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 Local Education Agencies are also included here.

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

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.

Appendix B: GLOSSARY

Local revenues: funds produced within the boundaries of an Local Education Agencies that are available for the use of the Local Education Agencies. These revenues include money collected by other government units for use by the Local Education agencies. 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 sub-functions (2600) within the expenditure function support services (2000). It includes expenditures for the supervision of operations and maintenance, operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security.

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 Local Education Agencies 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 sub-functions (2400) within the expenditure function support services (2000). It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses.

State revenues: revenues received by the Local Education Agencies 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, Local Education Agencies.

Appendix B: GLOSSARY

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

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

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

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 seven sub-functions: student support services (2100), instructional staff support (2200), general administration support services (2300), school administration support services (2400), operations and maintenance (2600), student transportation support services (2700), and other support services (2500, 2800, 2900).

Public Elementary and Secondary School Revenues and Current Expenditures, by State: Fiscal Year 1998

Appendix C. STATE CODES AND ABBREVIATIONS USED IN DATASETS

STATE NAME	STED	STFIPS	STABR
ALABAMA	10	01	AL
ALASKA	11	02	AK
ARIZONA	12	04	AZ
ARKANSAS	13	05	AR
CALIFORNIA	14	06	CA
COLORADO	15	08	CO
CONNECTICUT	16	09	CT
DELAWARE	17	10	DE
DISTRICT OF COLUMBIA	18	11	DC
FLORIDA	19	12	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

STATE CODES AND ABBREVIATIONS USED IN DATASETS (Cont.)

STATE NAME	STED	STFIPS	STABR
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
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
<u>OUTLYING AREAS</u>			
AMERICAN SAMOA	61	60	AS
GUAM	63	66	GU
NORTHERN MARIANAS	69	69	CM
PUERTO RICO	64	72	PR
VIRGIN ISLAND	66	78	VI

Appendix D. Imputations and Adjustments List

ALASKA

- E11 contains E212 using TE11
- E12 contains E222 using TE11
- E13 contains E232 using TE11
- E16 contains E242 using TE11
- E17 contains E252 using TE11
- E18 contains E262 using TE11
- E212 combined with E11
- E222 combined with E12
- E232 combined with E13
- E242 combined with E16
- E252 combined with E17
- E262 combined with E18

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
- E212 contains E213, E215 using TE11
- E213 combined with E212
- E215 combined with E212
- 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

Imputations and Adjustments List

Arizona continued

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, E3B12, E3B13, E3B14, E3B16 using TE11
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1
E4B1 distribute by dest. E217, E227, E237, E247, E267
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213,
E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244,
E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

E611 combined with E62A
E62A contains E611, E63 using TE11
E63 combined with E62A
E81 contains E82 using TE11
E82 combined with E81

ARKANSAS

E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1
E4B1 distribute by dest. E217, E227, E237, E247, E267
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using
E11, E212, E213, E214, E215, E216, E217, E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217,
E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235,
E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263,
E264, E265, E266, E267, E268

Imputations and Adjustments List

Arkansas Continued

E611 combined with E62A
E62A contains E611 using TE11

CONNECTICUT

R1K impute based on (TR-R1K)
R5 impute/import TR
E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257, E258, E3A2
E611 combined with E62A
E62A contains E611 using TE11
E81 impute based on (TE11-E81)
E82 impute based on (TE11-E82)

DELAWARE

E4B1 distribute by dest. E217, E227, E237, E247, E267
E4B2 distribute by dest. E257
E4E1 distribute by dest. E14

DISTRICT OF COLUMBIA

R5 impute/import TR
E14 combined with E18
E16 impute/import E11
E18 contains E14 using TE11
E235 combined with E238
E238 contains E235 using TE11
E254 contains E255 using TE11
E255 combined with E254
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11

Imputations and Adjustments List

District of Columbia continued

E611 contains E63 using TE11
E63 combined with E611
E7A1 impute/import TE10
E7A2 impute/import TE10

GEORGIA

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

IDAHO

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

ILLINOIS

E4A1 distribute by dest. E16
E4C1 distribute by salary E12, E222, E223, E224, E225, E226,
E227, E228 using E11, E212, E213, E214, E215, E216, E217, E218

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

E62A contains E63 using TE11
E63 combined with E62A

INDIANA

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

Imputations and Adjustments List

Indiana continued

E611 combined with E62A
E62A contains E611 using TE11

KANSAS

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

KENTUCKY

E4A1 distribute by dest. E16
E4C1 distribute by salary E12, E222, E223, E224 using E11, E212,
E213, E214
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213,
E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244,
E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

E62A contains E63 using TE11
E63 combined with E62A

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, E3B12, E3B13, E3B14, E3B16
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11
E3B11 supplemented by E3B1
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B12 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, E12, E13, E16, E18, E212, E213,
E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244,
E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

Imputations and Adjustments List

MAINE

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

MARYLAND

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

MASSACHUSETTS

E4C1 distribute by salary E12, E222, E223 using E11, E212, E213

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

E611 combined with E62A

E62A contains E611 using TE11

MINNESOTA

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

MISSISSIPPI

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

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

MISSOURI

E13 contains E18 using TE11

E18 combined with E13

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

Imputations and Adjustments List

Missouri continued

- 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
- E611 contains E63 using TE11
- E63 combined with E611

NEBRASKA

- R4A combined with R4B
- R4B contains R4A, R4C using TR
- R4C combined with R4B
- E11 contains E3B11 using TE11
- E12 contains E3B12 using TE11
- E3B11 combined with E11
- E3B12 combined with E12

NEVADA

- E81 contains E82 using TE11
- E82 combined with E81

NEW HAMPSHIRE

- E12 combined with E228
- E222 combined with E228
- E223 combined with E228
- E225 combined with E228
- E226 combined with E228
- E227 combined with E228
- E228 contains E12, E222, E223, E225, E226, E227, E3A12 using TE11
- E3A12 combined with E228
- E62A contains E63 using TE11
- E63 combined with E62A
- 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

Imputations and Adjustments List

New Jersey continued

E258 contains E82 using TE11

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

E82 combined with E258

NEW YORK

E237 contains E267 using TE11

E267 combined with E237

NORTH CAROLINA

E7A1 impute/import TE10

OHIO

R1E contains R1N using TR

R1N combined with R1E

OKLAHOMA

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

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

RHODE ISLAND

R5 impute/import TR

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

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

E611 combined with E62A

E62A contains E611 using TE11

Imputations and Adjustments List

SOUTH DAKOTA

E62A combined with E63
E63 contains E62A using TE11

TEXAS

E4A1 distribute by dest. E16
E4B1 distribute by dest. E217, E227, E237, E247, E267
E4C1 distribute by salary E12, E222, E223, E224, E225, E226,
E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,
E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213,
E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244,
E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

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

VIRGINIA

R1K impute based on (TR-R1K)
E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13,
E3B14, E3B16
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1

WASHINGTON

R1L contains R1M using TR
R1M combined with R1L
E14 combined with E15
E15 contains E14 using TE11
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1

Imputations and Adjustments List

WEST VIRGINIA

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

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

E4E2 distribute by dest. E17

ED Form 2447
OMB Number 1850-0067
Approval expires
December 31, 2001

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

**The National Public
Education Financial Survey**

Fiscal year 1998

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

RETURN COMPLETED FORM TO:

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

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

PUBLIC ELEMENTARY AND SECONDARY
EDUCATION REVENUES FROM ALL SOURCES

AMOUNT
(omit cents)

I. REVENUE FROM LOCAL SOURCES

<p>a. Property Tax (1110) [Include only Ad Valorem taxes. Do not include penalties and interest or dependent district's property taxes here.]</p>	<p>\$ _____</p>
<p>b. Non-property Tax (1120-1190) [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Do not include dependent district's non-property taxes here.]</p>	<p>\$ _____</p>
<p>c. Other Local Government Units-Property Tax (1210) [Include only Ad Valorem taxes for dependent district's property taxes. Do not include penalties and interest here.]</p>	<p>\$ _____</p>
<p>d. Other Local Government Units-Non-Property Tax (1220-1290) [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Include dependent district's non-property taxes here.]</p>	<p>\$ _____</p>
<p>e. Tuition From Individuals (1310) [Include tuition from individuals only.]</p>	<p>\$ _____</p>
<p>f. Tuition From Other LEAs Within The State (1320) [Include tuition from other LEAs within the State only.]</p>	<p>\$ _____</p>

<p>g. Transportation Fees From Individuals (1410) [Include transportation fees from individuals only.]</p>	<p>\$ _____</p>
<p>h. Transportation fees from other LEAs Within the State (1420) [Include transportation fees from other LEAs within the state only.]</p>	<p>\$ _____</p>
<p>i. Earnings on Investments (1500-1540) [Include interest on investments, dividends on investments, gains or losses on sale of investments, earnings on investment in real property.]</p>	<p>\$ _____</p>
<p>j. Food Service (excluding federal reimbursements) (1600-1630) [Include daily sales for reimbursable programs, school breakfast programs, special milk programs, and non-reimbursable programs. Also include special functions, Federal reimbursements should appear under 4500.]</p>	<p>\$ _____</p>

I. REVENUE FROM LOCAL SOURCES

**AMOUNT
(omit cents)**

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

<p>II. REVENUE FROM INTERMEDIATE SOURCES (2000) [Include all revenues that can be used for any legal purpose desired by an ISA without restriction. Include revenues that must be used for a categorical or restricted purpose. Include revenues to an ISA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation. Include payments to pension fund by other governmental jurisdiction for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets.]</p>	<p>\$ _____</p>
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<p>III. REVENUE FROM STATE SOURCES (3000) [Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include revenues that must be used for a categorical or specific purpose. Include revenues to an LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation. Include payments to pension fund by other governmental jurisdiction for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets.]</p>	<p>\$ _____</p>
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IV. REVENUE FROM FEDERAL SOURCES

**AMOUNT
(omit cents)**

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

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

**AMOUNT
(omit cents)**

I. INSTRUCTION (1000)¹

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

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

II. SUPPORT SERVICES (2000) [See instructions for a more detailed listing under each Support Services function and object.]	Students² (2100)	AMOUNT (omit cents) Instructional Staff³ (2200)	General Administration⁴ (2300)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 2. \$ _____	Note: Include salaries only for staff in footnote 3. \$ _____	Note: Include salaries only for staff in footnote 4. \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 2. \$ _____	Note: Include employee benefits only for staff in footnote 3. \$ _____	Note: Include employee benefits only for staff in footnote 4. \$ _____
3. Purchased Services (300-500) [a. Include the services of medical doctors, social workers, psychologists, psychiatrists, audiologists and other consultants providing for student needs. b. Include expenditures for instructional staff (see footnote below). c. Include the services of legal firms, election services and staff relations and negotiations services. Travel for these staff is also included in a, b or c as appropriate.]	Note: Only include 3a here \$ _____	Note: Only include 3b here \$ _____	Note: Only include 3c here \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are attendance supplies, medical supplies, films, tapes, paper supplies, books and periodicals.]	\$ _____	\$ _____	\$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment and the like.]	\$ _____	\$ _____	\$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	\$ _____	\$ _____	\$ _____
Support Services Expenditures Subtotal (2100-2300) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2100 \$ _____	Subtotal 2200 \$ _____	Subtotal 2300 \$ _____

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

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

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

II. SUPPORT SERVICES (2000) [See instructions for a more detailed listing under each Support Services function and object.]	School Administration ⁵ (2400)	AMOUNT (omit cents) Operations and Maintenance ⁶ (2600)	Student Transportation ⁷ (2700)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 5. \$ _____	Note: Include salaries only for staff in footnote 6. \$ _____	Note: Include salaries only for staff in footnote 7. \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 5. \$ _____	Note: Include employee benefits only for staff in footnote 6. \$ _____	Note: Include employee benefits only for staff in footnote 7. \$ _____
3. Purchased Services (300-500) [a. Include the services of consultants, school scheduling firms, and administrative staff inservice training. b. Include the services of maintenance companies, security services, equipment repair companies and grounds upkeep concerns. c. Include the services of student busing companies and handicapped transportation services.]	Note: Only include 3a here \$ _____	Note: Only include 3b here \$ _____	Note: Only include 3c here \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are books and periodicals, energy expenditures, services received from utility companies, food expenditures from school food service programs, and routine auto and bus maintenance.]	\$ _____	\$ _____	\$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	\$ _____	\$ _____	\$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	\$ _____	\$ _____	\$ _____
Support Services Expenditures Subtotal (2400-2700) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2400 \$ _____	Subtotal 2600 \$ _____	Subtotal 2700 \$ _____

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

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

⁷Include only student transportation supervision staff, and staff for vehicle operation, monitoring of students, and vehicle maintenance

II. SUPPORT SERVICES (2000) [See instructions for a more detailed listing under each Support Services function and object.]	AMOUNT (omit cents)	
	Other Support Services⁸ (2500, 2800, 2900)	Total by object (100, 200, etc.)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 8. \$ _____	\$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 8. \$ _____	\$ _____
3. Purchased Services (300-500) [Include purchased business support services such as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating; purchased central support services such as planning, research, development, evaluations and data processing services. Travel for these staff is also included here.]	\$ _____	\$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books and periodicals.]	\$ _____	\$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	\$ _____	\$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees. Include short-term interest payments here.]	\$ _____	\$ _____
Support Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2500, 2800, 2900 \$ _____	Subtotal all support services (2100-2900) \$ _____

⁸Business support staff includes the chief business officer, the staff for supervisor of fiscal services, budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating staff. Central support staff (2800) includes planning, research, development, evaluation staff, as well as data processing staff. Other support services (2900) is designated for any support staff not included in Support Services (2100-2800).

III. Operation of Non-Instructional Services

[Include food services operations and enterprise operations (preschool, computer services, handicapped)] Note: Community Services appear on page 11.	AMOUNT (omit cents)	
	Food Services Operations(3100) ⁹	Enterprise Operations (3200) ¹⁰
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	\$ _____	\$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	\$ _____	\$ _____
3. Purchased Services (300-500) a. [Include purchased food service operations such as Pizza Hut, McDonalds, and SAGA. b. [Include purchased enterprise operations such as computer services, preschool, and handicapped.]	Note: Only include 3a here \$ _____	Note: Only include 3b here \$ _____
4. Supplies (600) a. [Include amounts paid for items such as silverware, trays, napkins, plates, etc.] b. [Include amounts paid for items such as computer diskettes, laser toner, etc.]	Note: Only include 4a here \$ _____	Note: Only include 4b here \$ _____
5. Property (700) a. [Include expenditures for oven, dishwasher, refrigerator, etc.] b. [Include expenditures for purchases of PCs, modems, printers.]	Note: Only include 5a here \$ _____	Note: Only include 5b here \$ _____
6. Other (800); exclude Interest on Bonds (830) [Put 830 in function 5100] [Include miscellaneous expenditures for goods and services not mentioned above.]	\$ _____	\$ _____
Operation of Non-Instructional Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	\$ _____	\$ _____

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

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

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

VI. Facilities Acquisition and Construction Services (4000)	AMOUNT (omit cents)
1. Non-Property Expenditures (Construction) (4100-4900) [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600) and other expenditures (800).]	\$ _____
2. Property Expenditures [Include Land and Improvements (710), and Land and Existing Buildings (720).]	\$ _____
3. Equipment [Include expenditures for the initial purchase of newly constructed or renovated schools, and replacement items of equipment (730).]	\$ _____
VII. Other Uses (5000) [Include debt service payments (principal and interest).]	
a. Debt Services (5100) [Include only long-term debt services (obligations exceeding one year.)]	
1. Interest (830) [include only long term. Interest on current loans (repayable within one year of receiving the obligation) is charged to 2513 and should be reported under other Support Services-other (2500-800).]	\$ _____
2. Redemption of Principa (910)	\$ _____
Other Uses Subtotal	\$ _____

VIII. Community Services (3300) [Include expenditures for child care and community swimming pool.]	AMOUNT (omit cents)
1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]	\$ _____ \$ _____
IX. Direct Cost Programs [Include here educational expenditures for other than public pre-K through 12 programs not shown above.]	
a. Non-Public School Programs (program #500) [Do not include property (object 700).]	\$ _____
b. Adult Education (program #600) [Do not include property (object 700).]	\$ _____
c. Community College (program #700) [Do not include property (object 700).]	\$ _____
d. Other (specify program name on dotted line) _____ _____ _____	\$ _____
IX. Direct Cost Programs	
1. Property (700) [Include property from Non-Public School Programs (#500), Adult Education (#600), Community College (#700) and Other.]	\$ _____

Direct Cost Programs Subtotal [DO NOT include Property (700) in this subtotal.	\$ _____
X. Property (700)	
[Total from Property in Instruction (I), Support Services (II), Operation of Non-Instructional Services (III), Direct Program Support (IV), Property Expenditures and Equipment (VI), Community Services (VIII) and Direct Cost Programs (IX).]	\$ _____
XI. Total Expenditures For Education [Sum Current Expenditures (V), Non-Property Expenditures (VI), Community Services (VIII), Direct Cost Programs (IX) and Property (X). DO NOT include Other Uses (VII).]	\$ _____

XII. Exclusions from Current Expenditures for State per pupil expenditures (SPPE)	AMOUNT (omit cents) (shaded areas need not be completed)
a. Tuition paid by individuals (1310)	Obtained from p. 1 (1310)
b. Transportation fees paid by individuals (1410)	Obtained from p.1 (1410)
c. Title I expenditures [Note: DO NOT simply restate revenues received. This item is to contain expenditures.]	
d. Title I carryover expenditures	
e. Title VI expenditures [Note: DO NOT simply restate revenues received. This item is to contain expenditures.]	
f. Title VI carryover expenditures	
g. Food Service revenues (1630)	Obtained from p.1 (1630)

h. Student activities revenues (1700-1790)	Obtained from p.2 (1700-1790)
i. Textbook revenues (1940)	Obtained from p.2 (1940)
j. Summer School Revenues	Obtained from p.2
Total Exclusions (sum a..j) (NCES will compute this)	
<p>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)</p>	

XIV. Average Daily Attendance (ADA)	Use either method A or B
A. ADA as defined by State Law [Append definition, statutory citation, length of school year and length of school day.]	
B. ADA as defined by NCES [The aggregate days of attendance of a given school during a given reporting period divided by the number of days in session during this period.]	

	AMOUNT (omit cents)
XV. State Per Pupil Expenditure to be used, in part, in the calculation of Federal Entitlements for Chapter 1 (ECIA), Impact Aid, Indian Education and other Federal programs. [Divide XIII by XIV.] (NCES will compute this)	