

File Documentation for the Common Core of Data, National Public Education Financial Survey, Fiscal Year 1999; School Year 1998–99

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I. Introduction

This documentation contains a brief description of the survey collection, along with information required to understand and access the data files. 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. The NCES is authorized to collect these data by Congress through the National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(a)). The data on the files are based on information from state education agencies (SEAs) for fiscal year 1999 (school year 1998-99.) There is a record for each state, the District of Columbia and 4 of the outlying areas (American Samoa, Northern Marianas, Puerto Rico and Virgin Islands). Guam did not report any data. The data were collected through the "National Public Education Financial Survey" (NPEFS) of the Common Core of Data (CCD) series. The U.S. Bureau of the Census was the collection agent for NCES for this survey. These data are presented by state and contain revenue data by source and expenditure data by function and object. Average daily attendance is also provided. Total student membership from the 1998-99 Common Core of Data State Nonfiscal Survey has also been added.

II. User's Guide

There is one data file containing 56 records, each record containing 292 fields. There are 4 record identification fields, 139 data fields and 139 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 in appendix D, a survey form with data variable names in appendix E. Appendix F is the "Data Plan" survey that assists with the data processing by informing the Department how states reported revenues and expenditures for selected programs, for example, the Universal Service Fund.

A. Survey Methodology

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

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

Average daily attendance figures are collected in the NPEFS survey as required under Title 1 of the Elementary and Secondary Education Act of 1965 as amended by the Improving America's Schools Act of 1994 (Title I). Under this law, states are to provide average daily attendance in accordance with state law; however, NCES provides a definition for states to use in the absence of state law. Per pupil expenditures (calculated by dividing net current expenditures by average daily attendance) are used in the formula to allocate Title I and other program funds to states and school districts. Since some states use their own definitions and others use the NCES definition, the data on average daily attendance are not

comparable across states. Student membership counts from the CCD "State Nonfiscal Survey" have been included in the data set as a more comparable student count. Student membership is the count of students enrolled on or about October 1 and 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 the state education agency, edits were conducted and an edit report was sent back to the state listing previous and current years' data, and the percent increase (or decrease) of every item. Notification of any arithmetic errors and special text containing NCES's understanding of specific missing data items were also included with the edit report. States were asked to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from previous year's data.

B. Imputations and Adjustments

NCES has imputed and adjusted some reported values in order to create a data file that more accurately reflects revenues and expenditures for each item on the survey and improves comparability 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. Imputed data are coded as "I" in the data flag section of the file.

The following example illustrates the procedure. Assume that a state had revenues from student activities, but did not report them. The method used for imputing local revenue - student activities was to (1) calculate the ratio of student activity revenues (R1K) to total revenues (TR) for each state reporting these items strictly by the definition; (2) calculate the average of these ratios; and (3) multiply total revenues (TR) of the state with the missing student activities revenue item times the average ratio.

States reporting an item "strictly by the definition" are those states reporting values greater than 0 for each of the items involved in the imputation, and none of whose values are affected by another "contains" or "combined with" adjustment. "Contains" and "combined with" adjustments are described below.

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

There are several variations in the way adjustments were carried out. These variations 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. Data adjustments resulting from direct support distributions are not indicated in the data flag section of the file.

The "distribute by salary" adjustment used to distribute E4C1 (direct support employee benefits) is different from the other direct support distributions. In this case the ratio of each salary item to the sum of all listed salary items is calculated, and the amount reported for E4C1 distributed to each employee benefit item. Data adjustments resulting from direct support distributions are not indicated in the data flag section of the file.

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

Adjustment statements with "supplemented by" indicate that the item on the left was reported as missing, and the value is included in the reported function subtotal. For example, "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. All totals and subtotals affected by adjustments or imputations are flagged as "T" in the data flag section of the file.

Student membership is collected by grade on the CCD State Nonfiscal 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 data flag file and imputation lists.

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

- R As reported by the state
- A Adjustment
- I Imputed based on a method other than prior year's data
- T Total based on sum of internal or external detail
- 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 1998–99

| [In thousands of dollars] | | | | | |
|---------------------------|----------------|---------------------|--------------|---------------|--------------|
| State | Total | Revenues, by source | | | |
| | | Local | Intermediate | State | Federal |
| United States | *\$347,329,664 | *\$152,357,106 | \$1,152,510 | \$169,298,232 | \$24,521,817 |
| Alabama | 4,469,278 | 1,298,576 | 11,045 | 2,752,647 | 407,011 |
| Alaska | 1,290,358 | 324,621 | 0 | 787,763 | 177,974 |
| Arizona | 5,079,076 | 2,242,162 | 134,373 | 2,195,345 | 507,196 |
| Arkansas | 2,610,267 | 831,216 | 2,980 | 1,509,796 | 266,276 |
| California | 40,002,760 | 12,820,245 | 0 | 23,739,295 | 3,443,221 |
| Colorado | 4,714,756 | 2,455,786 | 13,963 | 2,002,525 | 242,481 |
| Connecticut | *5,607,014 | *3,199,294 | 0 | 2,184,637 | 223,083 |
| Delaware | 959,482 | 271,043 | 0 | 617,023 | 71,416 |
| District of Columbia | 760,592 | 635,102 | 0 | 0 | 125,490 |
| Florida | 16,460,206 | 6,879,069 | 0 | 8,279,709 | 1,301,428 |
| Georgia | 10,263,338 | 4,529,629 | 0 | 5,044,094 | 689,614 |
| Hawaii | 1,328,572 | 31,085 | 0 | 1,166,940 | 130,547 |
| Idaho | 1,420,902 | 446,213 | 0 | 874,429 | 100,260 |
| Illinois | 15,338,740 | 9,624,278 | 0 | 4,610,903 | 1,103,559 |
| Indiana | 7,980,582 | 3,339,936 | 51,712 | 4,190,124 | 398,810 |
| Iowa | 3,516,165 | 1,536,252 | 8,288 | 1,775,997 | 195,628 |
| Kansas | 3,282,779 | 966,393 | 94,253 | 2,021,434 | 200,698 |
| Kentucky | 4,210,793 | 1,221,089 | 0 | 2,600,631 | 389,074 |
| Louisiana | *4,697,639 | *1,789,893 | 0 | 2,366,566 | 541,180 |
| Maine | 1,703,252 | 794,721 | 0 | 781,035 | 127,495 |
| Maryland | 6,806,086 | 3,746,220 | 0 | 2,687,925 | 371,941 |
| Massachusetts | 8,534,080 | 4,517,905 | 0 | 3,593,252 | 422,923 |
| Michigan | 14,678,359 | 4,126,690 | 19,233 | 9,493,662 | 1,038,773 |
| Minnesota | 6,785,487 | 2,306,753 | 23,0734 | 3,907,686 | 340,314 |
| Mississippi | 2,544,561 | 792,388 | 463 | 1,396,182 | 355,527 |
| Missouri | 6,265,697 | 3,382,250 | 31,825 | 2,446,271 | 405,351 |
| Montana | 1,047,338 | 362,625 | 96,073 | 470,763 | 117,877 |
| Nebraska | 2,168,308 | 1,198,453 | 14,915 | 804,817 | 150,123 |
| Nevada | 2,094,467 | 1,319,998 | 0 | 678,951 | 95,518 |
| New Hampshire | 1,441,115 | 1,255,189 | 0 | 127,702 | 58,224 |
| New Jersey | 14,192,543 | 7,796,638 | 83 | 5,868,487 | 527,334 |
| New Mexico | 2,098,648 | 294,395 | 0 | 1,522,000 | 282,253 |
| New York | 29,874,220 | 15,364,660 | 111,126 | 12,599,176 | 1,799,258 |
| North Carolina | 8,137,116 | 1,987,916 | 0 | 5,590,644 | 558,556 |
| North Dakota | 709,427 | 324,743 | 6,823 | 285,772 | 92,088 |
| Ohio | 14,399,472 | 7,479,793 | 32,198 | 6,057,593 | 829,887 |
| Oklahoma | 3,652,130 | 1,049,459 | 69,982 | 2,200,010 | 332,679 |
| Oregon | 4,047,900 | 1,391,092 | 74,785 | 2,297,679 | 284,344 |
| Pennsylvania | 15,525,301 | 8,641,043 | 13,771 | 5,933,154 | 937,333 |
| Rhode Island | 1,319,597 | 696,951 | 0 | 548,776 | 73,870 |
| South Carolina | 4,398,145 | 1,744,791 | 0 | 2,291,942 | 361,412 |
| South Dakota | 829,028 | 434,449 | 10,046 | 297,347 | 87,186 |
| Tennessee | 5,089,341 | 2,239,663 | 0 | 2,404,133 | 445,545 |
| Texas | 25,647,339 | 12,540,382 | 65,345 | 10,873,810 | 2,167,802 |
| Utah | 2,449,890 | 781,250 | 0 | 1,496,345 | 172,295 |
| Vermont | 908,146 | 179,360 | 0 | 675,896 | 52,890 |
| Virginia | *8,358,036 | *5,094,040 | 0 | 2,825,340 | 438,656 |
| Washington | 7,212,175 | 2,061,181 | 84 | 4,659,490 | 491,420 |
| West Virginia | 2,229,692 | 639,239 | 1,414 | 1,398,405 | 190,635 |
| Wisconsin | 7,409,485 | 3,114,260 | 0 | 3,955,854 | 339,371 |
| Wyoming | 779,985 | 256,725 | 56,996 | 408,271 | 57,993 |
| ----- | | | | | |
| Outlying areas | | | | | |
| American Samoa | 57,667 | 3,642 | 50 | 11,139 | 42,836 |
| Guam | — | — | — | — | — |
| Northern Marianas | 53,720 | 252 | 0 | 37,730 | 15,737 |
| Puerto Rico | 2,121,183 | 357 | 0 | 1,532,799 | 588,027 |
| Virgin Islands | 160,253 | 130,533 | 0 | 0 | 29,720 |

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

— Data not available.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey, School Year 1998–99."

Table 2.—Percentage distribution of revenues for public elementary and secondary schools, by source and state:
School year 1998–99

| State | Total | Within-state percentage distribution | | | |
|----------------------|-------|--------------------------------------|--------------|-------|---------|
| | | Local | Intermediate | State | Federal |
| United States* | 100.0 | 43.9 | 0.3 | 48.7 | 7.1 |
| Alabama | 100.0 | 29.1 | 0.2 | 61.6 | 9.1 |
| Alaska | 100.0 | 25.2 | 0.0 | 61.0 | 13.8 |
| Arizona | 100.0 | 44.1 | 2.6 | 43.2 | 10.0 |
| Arkansas | 100.0 | 31.8 | 0.1 | 57.8 | 10.2 |
| California | 100.0 | 32.0 | 0.0 | 59.3 | 8.6 |
| Colorado | 100.0 | 52.1 | 0.3 | 42.5 | 5.1 |
| Connecticut* | 100.0 | 57.1 | 0.0 | 39.0 | 4.0 |
| Delaware | 100.0 | 28.2 | 0.0 | 64.3 | 7.4 |
| District of Columbia | 100.0 | 83.5 | 0.0 | 0.0 | 16.5 |
| Florida | 100.0 | 41.8 | 0.0 | 50.3 | 7.9 |
| Georgia | 100.0 | 44.1 | 0.0 | 49.1 | 6.7 |
| Hawaii | 100.0 | 2.3 | 0.0 | 87.8 | 9.8 |
| Idaho | 100.0 | 31.4 | 0.0 | 61.5 | 7.1 |
| Illinois | 100.0 | 62.7 | 0.0 | 30.1 | 7.2 |
| Indiana | 100.0 | 41.9 | 0.6 | 52.5 | 5.0 |
| Iowa | 100.0 | 43.7 | 0.2 | 50.5 | 5.6 |
| Kansas | 100.0 | 29.4 | 2.9 | 61.6 | 6.1 |
| Kentucky | 100.0 | 29.0 | 0.0 | 61.8 | 9.2 |
| Louisiana* | 100.0 | 38.1 | 0.0 | 50.4 | 11.5 |
| Maine | 100.0 | 46.7 | 0.0 | 45.9 | 7.5 |
| Maryland | 100.0 | 55.0 | 0.0 | 39.5 | 5.5 |
| Massachusetts | 100.0 | 52.9 | 0.0 | 42.1 | 5.0 |
| Michigan | 100.0 | 28.1 | 0.1 | 64.7 | 7.1 |
| Minnesota | 100.0 | 34.0 | 3.4 | 57.6 | 5.0 |
| Mississippi | 100.0 | 31.1 | 0.0 | 54.9 | 14.0 |
| Missouri | 100.0 | 54.0 | 0.5 | 39.0 | 6.5 |
| Montana | 100.0 | 34.6 | 9.2 | 44.9 | 11.3 |
| Nebraska | 100.0 | 55.3 | 0.7 | 37.1 | 6.9 |
| Nevada | 100.0 | 63.0 | 0.0 | 32.4 | 4.6 |
| New Hampshire | 100.0 | 87.1 | 0.0 | 8.9 | 4.0 |
| New Jersey | 100.0 | 54.9 | 0.0 | 41.3 | 3.7 |
| New Mexico | 100.0 | 14.0 | 0.0 | 72.5 | 13.4 |
| New York | 100.0 | 51.4 | 0.4 | 42.2 | 6.0 |
| North Carolina | 100.0 | 24.4 | 0.0 | 68.7 | 6.9 |
| North Dakota | 100.0 | 45.8 | 1.0 | 40.3 | 13.0 |
| Ohio | 100.0 | 51.9 | 0.2 | 42.1 | 5.8 |
| Oklahoma | 100.0 | 28.7 | 1.9 | 60.2 | 9.1 |
| Oregon | 100.0 | 34.4 | 1.8 | 56.8 | 7.0 |
| Pennsylvania | 100.0 | 55.7 | 0.1 | 38.2 | 6.0 |
| Rhode Island | 100.0 | 52.8 | 0.0 | 41.6 | 5.6 |
| South Carolina | 100.0 | 39.7 | 0.0 | 52.1 | 8.2 |
| South Dakota | 100.0 | 52.4 | 1.2 | 35.9 | 10.5 |
| Tennessee | 100.0 | 44.0 | 0.0 | 47.2 | 8.8 |
| Texas | 100.0 | 48.9 | 0.3 | 42.4 | 8.5 |
| Utah | 100.0 | 31.9 | 0.0 | 61.1 | 7.0 |
| Vermont | 100.0 | 19.8 | 0.0 | 74.4 | 5.8 |
| Virginia* | 100.0 | 60.9 | 0.0 | 33.8 | 5.2 |
| Washington | 100.0 | 28.6 | 0.0 | 64.6 | 6.8 |
| West Virginia | 100.0 | 28.7 | 0.1 | 62.7 | 8.5 |
| Wisconsin | 100.0 | 42.0 | 0.0 | 53.4 | 4.6 |
| Wyoming | 100.0 | 32.9 | 7.3 | 52.3 | 7.4 |
| ----- | | | | | |
| Outlying areas | | | | | |
| American Samoa | 100.0 | 6.3 | 0.1 | 19.3 | 74.3 |
| Guam | — | — | — | — | — |
| Northern Marianas | 100.0 | 0.5 | 0.0 | 70.2 | 29.3 |
| Puerto Rico | 100.0 | 0.0 | 0.0 | 72.3 | 27.7 |
| Virgin Islands | 100.0 | 81.5 | 0.0 | 0.0 | 18.5 |

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

— Data not available.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey, School Year 1998–99."

Table 3.—Current expenditures for public elementary and secondary schools, by function and state: School year 1998–99

[In thousands of dollars]

| State | Current expenditures, by function | | | |
|----------------------|-----------------------------------|----------------------------|----------------------------|---------------------------|
| | Total | Instruction | Support services | Noninstruction |
| United States | ¹ \$302,873,955 | ¹ \$186,756,251 | ² \$102,984,961 | ¹ \$13,132,743 |
| Alabama | 3,880,188 | 2,400,979 | 1,210,422 | 268,786 |
| Alaska | 1,137,610 | ² 643,949 | ² 456,525 | 37,136 |
| Arizona | 3,963,428 | ² 2,380,620 | ² 1,385,289 | 197,519 |
| Arkansas | 2,241,244 | 1,436,486 | 649,836 | 154,921 |
| California | 34,379,878 | 20,972,433 | 12,034,782 | 1,372,663 |
| Colorado | 4,140,699 | 2,410,400 | 1,581,647 | 148,652 |
| Connecticut | ¹ 5,075,581 | 3,225,862 | 1,602,041 | ¹ 247,678 |
| Delaware | 872,786 | 534,174 | 298,325 | 40,287 |
| District of Columbia | ¹ 693,716 | ¹ 314,468 | ² 351,290 | 27,958 |
| Florida | 13,534,374 | 7,925,242 | 4,945,464 | 663,668 |
| Georgia | 8,537,177 | 5,339,447 | 2,726,325 | 471,404 |
| Hawaii | 1,143,713 | 718,107 | 350,077 | 75,529 |
| Idaho | 1,239,755 | 767,909 | 417,679 | 54,167 |
| Illinois | 13,602,965 | 8,240,926 | 4,889,281 | 472,759 |
| Indiana | 6,697,468 | 4,183,169 | 2,229,545 | 284,755 |
| Iowa | 3,110,585 | 1,828,806 | 1,048,543 | 233,236 |
| Kansas | 2,841,147 | 1,632,547 | 1,066,511 | 142,090 |
| Kentucky | 3,645,631 | 2,249,562 | 1,190,541 | 205,528 |
| Louisiana | ¹ 4,264,981 | 2,576,840 | 1,343,988 | ¹ 344,153 |
| Maine | 1,510,024 | 1,015,728 | 441,736 | 52,560 |
| Maryland | 6,165,934 | 3,791,102 | 2,092,027 | 282,805 |
| Massachusetts | 7,948,502 | 5,295,485 | 2,406,210 | 246,807 |
| Michigan | 12,785,480 | 7,432,224 | 4,980,257 | 372,999 |
| Minnesota | 5,816,329 | 3,647,489 | 1,929,556 | 239,284 |
| Mississippi | 2,293,188 | 1,384,027 | 746,304 | 162,857 |
| Missouri | 5,348,366 | 3,293,321 | 1,826,265 | 228,780 |
| Montana | 955,695 | 597,772 | 318,994 | 38,929 |
| Nebraska | 1,821,310 | ² 1,145,752 | 538,485 | ² 137,073 |
| Nevada | 1,738,009 | 1,040,680 | 643,224 | 54,105 |
| New Hampshire | 1,316,946 | ² 858,974 | ² 412,145 | ² 45,827 |
| New Jersey | 12,874,579 | 7,705,505 | 4,790,297 | 378,778 |
| New Mexico | 1,788,382 | 1,015,367 | 686,625 | 86,390 |
| New York | 26,885,444 | 18,227,087 | 7,930,135 | 728,221 |
| North Carolina | 7,097,882 | 4,458,396 | 2,220,444 | 419,042 |
| North Dakota | 625,428 | 382,138 | 192,382 | 50,908 |
| Ohio | 12,207,147 | 7,198,914 | 4,565,168 | 443,064 |
| Oklahoma | 3,332,697 | 2,000,616 | 1,116,721 | 215,360 |
| Oregon | 3,706,044 | 2,195,694 | 1,383,787 | 126,563 |
| Pennsylvania | 13,532,211 | 8,575,108 | 4,453,339 | 503,763 |
| Rhode Island | 1,283,859 | 851,859 | 396,871 | 35,129 |
| South Carolina | 3,759,042 | 2,242,844 | 1,292,082 | 224,116 |
| South Dakota | 696,785 | 424,211 | 235,257 | 37,317 |
| Tennessee | 4,638,924 | 3,032,953 | 1,372,663 | 233,308 |
| Texas | 22,430,153 | 13,571,196 | 7,671,526 | 1,187,430 |
| Utah | 2,025,714 | 1,328,807 | 574,738 | 122,168 |
| Vermont | 792,664 | 512,432 | 258,060 | 22,172 |
| Virginia | ¹ 7,137,421 | 4,340,680 | 2,423,409 | ¹ 373,333 |
| Washington | ² 6,098,036 | ² 3,646,974 | 2,154,875 | 296,187 |
| West Virginia | 1,986,562 | 1,230,925 | 638,769 | 116,868 |
| Wisconsin | 6,620,653 | 4,138,977 | 2,277,038 | 204,639 |
| Wyoming | 651,622 | 391,091 | 237,459 | 23,072 |
| ----- | | | | |
| Outlying areas | | | | |
| American Samoa | 35,092 | 15,014 | 13,238 | 6,840 |
| Guam | — | — | — | — |
| Northern Marianas | 50,450 | 40,667 | 6,456 | 3,327 |
| Puerto Rico | 2,024,499 | 1,386,049 | 406,614 | 231,835 |
| Virgin Islands | 146,474 | 89,700 | 49,828 | 6,946 |

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.

— Data not available.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey, School Year 1998–99."

Table 4.—Percentage distribution of current expenditures for public elementary and secondary schools, by function and state:
School year 1998–99

| State | Total | Within-state percentage distribution | | |
|-----------------------|-------|--------------------------------------|------------------|----------------|
| | | Instruction | Support services | Noninstruction |
| United States* | 100.0 | 61.7 | 34.0 | 4.3 |
| Alabama | 100.0 | 61.9 | 31.2 | 6.9 |
| Alaska* | 100.0 | 56.6 | 40.1 | 3.3 |
| Arizona* | 100.0 | 60.1 | 35.0 | 5.0 |
| Arkansas | 100.0 | 64.1 | 29.0 | 6.9 |
| California | 100.0 | 61.0 | 35.0 | 4.0 |
| Colorado | 100.0 | 58.2 | 38.2 | 3.6 |
| Connecticut* | 100.0 | 63.6 | 31.6 | 4.9 |
| Delaware | 100.0 | 61.2 | 34.2 | 4.6 |
| District of Columbia* | 100.0 | 45.3 | 50.6 | 4.0 |
| Florida | 100.0 | 58.6 | 36.5 | 4.9 |
| Georgia | 100.0 | 62.5 | 31.9 | 5.5 |
| Hawaii | 100.0 | 62.8 | 30.6 | 6.6 |
| Idaho | 100.0 | 61.9 | 33.7 | 4.4 |
| Illinois | 100.0 | 60.6 | 35.9 | 3.5 |
| Indiana | 100.0 | 62.5 | 33.3 | 4.3 |
| Iowa | 100.0 | 58.8 | 33.7 | 7.5 |
| Kansas | 100.0 | 57.5 | 37.5 | 5.0 |
| Kentucky | 100.0 | 61.7 | 32.7 | 5.6 |
| Louisiana* | 100.0 | 60.4 | 31.5 | 8.1 |
| Maine | 100.0 | 67.3 | 29.3 | 3.5 |
| Maryland | 100.0 | 61.5 | 33.9 | 4.6 |
| Massachusetts | 100.0 | 66.6 | 30.3 | 3.1 |
| Michigan | 100.0 | 58.1 | 39.0 | 2.9 |
| Minnesota | 100.0 | 62.7 | 33.2 | 4.1 |
| Mississippi | 100.0 | 60.4 | 32.5 | 7.1 |
| Missouri | 100.0 | 61.6 | 34.1 | 4.3 |
| Montana | 100.0 | 62.5 | 33.4 | 4.1 |
| Nebraska* | 100.0 | 62.9 | 29.6 | 7.5 |
| Nevada | 100.0 | 59.9 | 37.0 | 3.1 |
| New Hampshire* | 100.0 | 65.2 | 31.3 | 3.5 |
| New Jersey | 100.0 | 59.9 | 37.2 | 2.9 |
| New Mexico | 100.0 | 56.8 | 38.4 | 4.8 |
| New York | 100.0 | 67.8 | 29.5 | 2.7 |
| North Carolina | 100.0 | 62.8 | 31.3 | 5.9 |
| North Dakota | 100.0 | 61.1 | 30.8 | 8.1 |
| Ohio | 100.0 | 59.0 | 37.4 | 3.6 |
| Oklahoma | 100.0 | 60.0 | 33.5 | 6.5 |
| Oregon | 100.0 | 59.2 | 37.3 | 3.4 |
| Pennsylvania | 100.0 | 63.4 | 32.9 | 3.7 |
| Rhode Island | 100.0 | 66.4 | 30.9 | 2.7 |
| South Carolina | 100.0 | 59.7 | 34.4 | 6.0 |
| South Dakota | 100.0 | 60.9 | 33.8 | 5.4 |
| Tennessee | 100.0 | 65.4 | 29.6 | 5.0 |
| Texas | 100.0 | 60.5 | 34.2 | 5.3 |
| Utah | 100.0 | 65.6 | 28.4 | 6.0 |
| Vermont | 100.0 | 64.6 | 32.6 | 2.8 |
| Virginia* | 100.0 | 60.8 | 34.0 | 5.2 |
| Washington* | 100.0 | 59.8 | 35.3 | 4.9 |
| West Virginia | 100.0 | 62.0 | 32.2 | 5.9 |
| Wisconsin | 100.0 | 62.5 | 34.4 | 3.1 |
| Wyoming | 100.0 | 60.0 | 36.4 | 3.5 |
| ----- | | | | |
| Outlying areas | | | | |
| American Samoa | 100.0 | 42.8 | 37.7 | 19.5 |
| Guam | — | — | — | — |
| Northern Marianas | 100.0 | 80.6 | 12.8 | 6.6 |
| Puerto Rico | 100.0 | 68.5 | 20.1 | 11.5 |
| Virgin Islands | 100.0 | 61.2 | 34.0 | 4.7 |

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

— Data not available.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey, School Year 1998–99."

Table 5.—Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1998–99

| State | Fall 1998 student membership | Current expenditures per pupil in membership | | | |
|----------------------|------------------------------|--|----------------------|----------------------|--------------------|
| | | Total | Instruction | Support services | Noninstruction |
| United States | ¹ 46,538,585 | ¹ \$6,508 | ¹ \$4,013 | ¹ \$2,213 | ¹ \$282 |
| Alabama | ¹ 747,980 | ¹ 5,188 | ¹ 3,210 | ¹ 1,618 | ¹ 359 |
| Alaska | 135,373 | 8,404 | ² 4,757 | 3,372 | 274 |
| Arizona | 848,262 | 4,672 | ² 2,806 | 1,633 | 233 |
| Arkansas | 452,256 | 4,956 | 3,176 | 1,437 | 343 |
| California | ¹ 5,926,037 | ¹ 5,801 | ¹ 3,539 | ¹ 2,031 | ¹ 232 |
| Colorado | 699,135 | 5,923 | 3,448 | 2,262 | 213 |
| Connecticut | 544,698 | ¹ 9,318 | 5,922 | 2,941 | ¹ 455 |
| Delaware | 113,262 | 7,706 | 4,716 | 2,634 | 356 |
| District of Columbia | 71,889 | ¹ 9,650 | ¹ 4,374 | ² 4,887 | 389 |
| Florida | 2,337,633 | 5,790 | 3,390 | 2,116 | 284 |
| Georgia | 1,401,291 | 6,092 | 3,810 | 1,946 | 336 |
| Hawaii | 188,069 | 6,081 | 3,818 | 1,861 | 402 |
| Idaho | 244,722 | 5,066 | 3,138 | 1,707 | 221 |
| Illinois | 2,011,530 | 6,762 | 4,097 | 2,431 | 235 |
| Indiana | 989,001 | 6,772 | 4,230 | 2,254 | 288 |
| Iowa | 498,214 | 6,243 | 3,671 | 2,105 | 468 |
| Kansas | 472,353 | 6,015 | 3,456 | 2,258 | 301 |
| Kentucky | 655,687 | 5,560 | 3,431 | 1,816 | 313 |
| Louisiana | 768,734 | ¹ 5,548 | 3,352 | 1,748 | ¹ 448 |
| Maine | 211,051 | 7,155 | 4,813 | 2,093 | 249 |
| Maryland | 841,671 | 7,326 | 4,504 | 2,486 | 336 |
| Massachusetts | 962,317 | 8,260 | 5,503 | 2,500 | 256 |
| Michigan | 1,720,287 | 7,432 | 4,320 | 2,895 | 217 |
| Minnesota | 856,455 | 6,791 | 4,259 | 2,253 | 279 |
| Mississippi | 502,379 | 4,565 | 2,755 | 1,486 | 324 |
| Missouri | 913,494 | 5,855 | 3,605 | 1,999 | 250 |
| Montana | 159,988 | 5,974 | 3,736 | 1,994 | 243 |
| Nebraska | 291,140 | 6,256 | ² 3,935 | 1,850 | ² 471 |
| Nevada | 311,061 | 5,587 | 3,346 | 2,068 | 174 |
| New Hampshire | 204,713 | 6,433 | ² 4,196 | ² 2,013 | ² 224 |
| New Jersey | 1,268,996 | 10,145 | 6,072 | 3,775 | 298 |
| New Mexico | 328,753 | 5,440 | 3,089 | 2,089 | 263 |
| New York | 2,877,143 | 9,344 | 6,335 | 2,756 | 253 |
| North Carolina | 1,254,821 | 5,656 | 3,553 | 1,770 | 334 |
| North Dakota | 114,927 | 5,442 | 3,325 | 1,674 | 443 |
| Ohio | 1,842,163 | 6,627 | 3,908 | 2,478 | 241 |
| Oklahoma | 628,492 | 5,303 | 3,183 | 1,777 | 343 |
| Oregon | 542,809 | 6,828 | 4,045 | 2,549 | 233 |
| Pennsylvania | 1,816,414 | 7,450 | 4,721 | 2,452 | 277 |
| Rhode Island | 154,785 | 8,294 | 5,503 | 2,564 | 227 |
| South Carolina | ¹ 664,600 | ¹ 5,656 | ¹ 3,375 | ¹ 1,944 | ¹ 337 |
| South Dakota | 132,495 | 5,259 | 3,202 | 1,776 | 282 |
| Tennessee | ¹ 905,454 | ¹ 5,123 | ¹ 3,350 | ¹ 1,516 | ¹ 258 |
| Texas | 3,945,367 | 5,685 | 3,440 | 1,944 | 301 |
| Utah | 481,176 | 4,210 | 2,762 | 1,194 | 254 |
| Vermont | 105,120 | 7,541 | 4,875 | 2,455 | 211 |
| Virginia | 1,124,022 | ¹ 6,350 | 3,862 | 2,156 | ¹ 332 |
| Washington | 998,053 | ² 6,110 | ² 3,654 | 2,159 | 297 |
| West Virginia | 297,530 | 6,677 | 4,137 | 2,147 | 393 |
| Wisconsin | 879,542 | 7,527 | 4,706 | 2,589 | 233 |
| Wyoming | 95,241 | 6,842 | 4,106 | 2,493 | 242 |
| ----- | | | | | |
| Outlying areas | | | | | |
| American Samoa | 15,372 | 2,283 | 977 | 861 | 445 |
| Guam | 32,222 | — | — | — | — |
| Northern Marianas | 9,498 | 5,312 | 4,282 | 680 | 350 |
| Puerto Rico | 613,862 | 3,298 | 2,258 | 662 | 378 |
| Virgin Islands | 20,976 | 6,983 | 4,276 | 2,375 | 331 |

¹ Value contains imputation for missing data.

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

— Data not available.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey, School Year 1998–99" and "State Nonfiscal Survey of Public Elementary/Secondary Education,

Appendix A. RECORD LAYOUT

Public Elementary and Secondary School Revenues and Current Expenditures, by State; Fiscal Year 1999 (IMPUTED FILE)

This is a flat file having the following attributes
(RECFM=V, LRECL=1903, 55 PHYSICAL RECORDS)
sorted by state (STFIPS)

| Name | Type | Position | Number | Description |
|------------|------|-----------|--------|---------------------------------------|
| SURVYEARAN | | 001 - 002 | 2 | FISCAL YEAR OF SURVEY (99) |
| STFIPS | N | 003 - 004 | 2 | FED INFO PROCESSING STD CODES (01-78) |
| STABR | AN | 005 - 006 | 2 | POSTAL STATE ABBREVIATION CODES |
| STNAME | AN | 007 - 031 | 25 | NAME OF THE STATE OR TERRITORY |
| R1A | N | 032 - 043 | 12 | LOCAL REV - PROPERTY TAX |
| R1B | N | 044 - 055 | 12 | LOCAL REV - NON-PROPERTY TAX |
| R1C | N | 056 - 067 | 12 | LOCAL REV - LOC GOVT PROP TAX |
| R1D | N | 068 - 079 | 12 | LOCAL REV - LOC GOVT NON-PROP TAX |
| R1E | N | 080 - 091 | 12 | LOCAL REV - INDIVID TUITION |
| R1F | N | 092 - 103 | 12 | LOCAL REV - TUITION FR LEA'S |
| R1G | N | 104 - 115 | 12 | LOCAL REV - TRANSPORT FEES INDIVID |
| R1H | N | 116 - 127 | 12 | LOCAL REV - TRANSPORT FEES LEA'S |
| R1I | N | 128 - 139 | 12 | LOCAL REV - EARNINGS ON INVESTMT |
| R1J | N | 140 - 151 | 12 | LOCAL REV - FOOD SERVICE |
| R1K | N | 152 - 163 | 12 | LOCAL REV - STUDENT ACTIVITIES |
| R1L | N | 164 - 175 | 12 | LOCAL REV - OTHER REVS |
| R1M | N | 176 - 187 | 12 | LOCAL REV - TEXTBOOK REVS |
| R1N | N | 188 - 199 | 12 | LOCAL REV - SUMMER SCHOOL |
| STR1 | N | 200 - 211 | 12 | LOCAL REV - SUBTOTAL |
| R2 | N | 212 - 223 | 12 | INTERMED. REVENUES |
| R3 | N | 224 - 235 | 12 | STATE REVENUES |
| R4A | N | 236 - 247 | 12 | FED REV - DIRECT GRANTS |
| R4B | N | 248 - 259 | 12 | FED REV - THRU STATE |
| R4C | N | 260 - 271 | 12 | FED REV - THRU INTERMED AGENCIES |
| R4D | N | 272 - 283 | 12 | FED REV - OTHER SOURCES |
| STR4 | N | 284 - 295 | 12 | FED REV - SUBTOTAL |
| R5 | N | 296 - 307 | 12 | OTHER SOURCES OF REVENUE |
| TR | N | 308 - 319 | 12 | TOTAL REVENUE FROM ALL SOURCES |
| E11 | N | 320 - 331 | 12 | INSTR EXP - SALARIES |
| E12 | N | 332 - 343 | 12 | INSTR EXP - EMP BENEFITS |
| E13 | N | 344 - 355 | 12 | INSTR EXP - PURCHASED SERVICES |
| E14 | N | 356 - 367 | 12 | INSTR EXP - TUITION |

| Name | Type | Position | Number | Description |
|-------------|-------------|-----------------|---------------|------------------------------------|
| E15 | N | 368 - 379 | 12 | INSTR EXP - TUITION TO OTHER LEA'S |
| E16 | N | 380 - 391 | 12 | INSTR EXP - SUPPLIES |
| E17 | N | 392 - 403 | 12 | INSTR EXP - PROPERTY |
| E18 | N | 404 - 415 | 12 | INSTR EXP - OTHER |
| STE1 | N | 416 - 427 | 12 | INSTR EXP - SUBTOTAL |
| E212 | N | 428 - 439 | 12 | SUP EXP - SALARY - STUDENTS |
| E213 | N | 440 - 451 | 12 | SUP EXP - SALARY - INST STAFF |
| E214 | N | 452 - 463 | 12 | SUP EXP - SALARY - GEN ADMIN |
| E215 | N | 464 - 475 | 12 | SUP EXP - SALARY - SCH ADMIN |
| E216 | N | 476 - 487 | 12 | SUP EXP - SALARY - OPER & MAIN |
| E217 | N | 488 - 499 | 12 | SUP EXP - SALARY - STUDENT TRANSP |
| E218 | N | 500 - 511 | 12 | SUP EXP - SALARY - OTHER SERVICES |
| TE21 | N | 512 - 523 | 12 | SUP EXP - SALARY - SUBTOTAL |
| E222 | N | 524 - 535 | 12 | SUP EXP - EMP BENE - STUDENTS |
| E223 | N | 536 - 547 | 12 | SUP EXP - EMP BENE - INST STAFF |
| E224 | N | 548 - 559 | 12 | SUP EXP - EMP BENE - GEN ADMIN |
| E225 | N | 560 - 571 | 12 | SUP EXP - EMP BENE - SCH ADMIN |
| E226 | N | 572 - 583 | 12 | SUP EXP - EMP BENE - OPER & MAIN |
| E227 | N | 584 - 595 | 12 | SUP EXP - EMP BENE - PUPIL TRANSP |
| E228 | N | 596 - 607 | 12 | SUP EXP - EMP BENE - OTHER SERV |
| TE22 | N | 608 - 619 | 12 | SUP EXP - EMP BENE - SUBTOTAL |
| E232 | N | 620 - 631 | 12 | SUP EXP - PURCH SV - STUDENTS |
| E233 | N | 632 - 643 | 12 | SUP EXP - PURCH SV - INST STAFF |
| E234 | N | 644 - 655 | 12 | SUP EXP - PURCH SV - GEN ADMIN |
| E235 | N | 656 - 667 | 12 | SUP EXP - PURCH SV - SCH ADMIN |
| E236 | N | 668 - 679 | 12 | SUP EXP - PURCH SV - OPER & MAIN |
| E237 | N | 680 - 691 | 12 | SUP EXP - PURCH SV - PUPIL TRANSP |
| E238 | N | 692 - 703 | 12 | SUP EXP - PURCH SV - OTHER SERV |
| TE23 | N | 704 - 715 | 12 | SUP EXP - PURCH SV - SUBTOTAL |
| E242 | N | 716 - 727 | 12 | SUP EXP - SUPPLIES - STUDENTS |
| E243 | N | 728 - 739 | 12 | SUP EXP - SUPPLIES - INST STAFF |
| E244 | N | 740 - 751 | 12 | SUP EXP - SUPPLIES - GEN ADMIN |
| E245 | N | 752 - 763 | 12 | SUP EXP - SUPPLIES - SCH ADMIN |
| E246 | N | 764 - 775 | 12 | SUP EXP - SUPPLIES - OPER & MAIN |
| E247 | N | 776 - 787 | 12 | SUP EXP - SUPPLIES - PUPIL TRANSP |
| E248 | N | 788 - 799 | 12 | SUP EXP - SUPPLIES - OTHER SERV |
| TE24 | N | 800 - 811 | 12 | SUP EXP - SUPPLIES - SUBTOTAL |
| E252 | N | 812 - 823 | 12 | SUP EXP - PROPERTY - STUDENTS |
| E253 | N | 824 - 835 | 12 | SUP EXP - PROPERTY - INST STAFF |
| E254 | N | 836 - 847 | 12 | SUP EXP - PROPERTY - GEN ADMIN |

| Name | Type | Position | Number | Description |
|--------|------|-------------|--------|--|
| E255 | N | 848 - 859 | 12 | SUP EXP - PROPERTY - SCH ADMIN |
| E256 | N | 860 - 871 | 12 | SUP EXP - PROPERTY - OPER & MAIN |
| E257 | N | 872 - 883 | 12 | SUP EXP - PROPERTY - PUPIL TRANSP |
| E258 | N | 884 - 895 | 12 | SUP EXP - PROPERTY - OTHER SERV |
| TE25 | N | 896 - 907 | 12 | SUP EXP - PROPERTY - SUBTOTAL |
| E262 | N | 908 - 919 | 12 | SUP EXP - OTHER - STUDENTS |
| E263 | N | 920 - 931 | 12 | SUP EXP - OTHER - INST STAFF |
| E264 | N | 932 - 943 | 12 | SUP EXP - OTHER - GEN ADMIN |
| E265 | N | 944 - 955 | 12 | SUP EXP - OTHER - SCH ADMIN |
| E266 | N | 956 - 967 | 12 | SUP EXP - OTHER - OPER & MAIN |
| E267 | N | 968 - 979 | 12 | SUP EXP - OTHER - PUPIL TRANSP |
| E268 | N | 980 - 991 | 12 | SUP EXP - OTHER - OTHER SERV |
| TE26 | N | 992 - 1003 | 12 | SUP EXP - OTHER - SUBTOTAL |
| STE22N | | 1004 - 1015 | 12 | SUP EXP - SUBTOTAL - STUDENTS |
| STE23N | | 1016 - 1027 | 12 | SUP EXP - SUBTOTAL - INST STAFF |
| STE24N | | 1028 - 1039 | 12 | SUP EXP - SUBTOTAL - GEN ADMIN |
| STE25N | | 1040 - 1051 | 12 | SUP EXP - SUBTOTAL - SCH ADMIN |
| STE26N | | 1052 - 1063 | 12 | SUP EXP - SUBTOTAL - OPER & MAIN |
| STE27N | | 1064 - 1075 | 12 | SUP EXP - SUBTOTAL - PUPIL TRANSP |
| STE28N | | 1076 - 1087 | 12 | SUP EXP - SUBTOTAL - OTHER SERV |
| STE2TN | | 1088 - 1099 | 12 | SUP EXP - TOTAL SUPPORT SERVICES |
| E3A11N | | 1100 - 1111 | 12 | NON-INST SERV - FOOD SERV SALARIES |
| E3A12N | | 1112 - 1123 | 12 | NON-INST SERV - FOOD SERV EMP BENE |
| E3A13N | | 1124 - 1135 | 12 | NON-INST SERV - FOOD SERV PURCH SERV |
| E3A14N | | 1136 - 1147 | 12 | NON-INST SERV - FOOD SERV SUPPLIES |
| E3A2 N | | 1148 - 1159 | 12 | NON-INSTR SERV - FOOD SERV PROPERTY |
| E3A16N | | 1160 - 1171 | 12 | NON-INSTR SERV - FOOD SERV OTHER |
| E3A1 N | | 1172 - 1183 | 12 | NON-INSTR SERV - FOOD SERV SUBTOTAL |
| E3B11N | | 1184 - 1195 | 12 | NON-INSTR SERV - ENTERPRISE SALARIES |
| E3B12N | | 1196 - 1207 | 12 | NON-INSTR SERV - ENTERPRISE EMP BENE |
| E3B13N | | 1208 - 1219 | 12 | NON-INSTR SERV - ENTERPRISE PURCH SERV |
| E3B14N | | 1220 - 1231 | 12 | NON-INSTR SERV - ENTERPRISE SUPPLIES |
| E3B2 N | | 1232 - 1243 | 12 | NON-INSTR SERV - ENTERPRISE PROPERTY |
| E3B16N | | 1244 - 1255 | 12 | NON-INSTR SERV - ENTERPRISE OTHER |
| E3B1 N | | 1256 - 1267 | 12 | NON-INSTR SERV - ENTERPRISE SUBTOTAL |
| STE3 N | | 1268 - 1279 | 12 | NON-INSTR SERV - TOTAL |

| Name | Type | Position | Number | Description |
|-----------|------|-------------|--------|--|
| E4A1 | N | 1280 - 1291 | 12 | DIRECT PROG SUP - TEXTBOOKS |
| E4A2 | N | 1292 - 1303 | 12 | DIRECT PROG SUP - TEXTBOOKS 9PRO0 |
| E4B1 | N | 1304 - 1315 | 12 | DIRECT PROG SUP - TRANSPORT |
| E4B2 | N | 1316 - 1327 | 12 | DIRECT PROG SUP - TRANSPORT (PROP) |
| E4C1 | N | 1328 - 1339 | 12 | DIRECT PROG SUP - EMP BENE |
| E4C2 | N | 1340 - 1351 | 12 | DIRECT PROG SUP - EMP BEN (PROP) |
| E4D | N | 1352 - 1363 | 12 | DIRECT PROG SUP - PRIV SCH STUDENT |
| E4E1 | N | 1364 - 1375 | 12 | DIRECT PROG SUP - OTHER |
| E4E2 | N | 1376 - 1387 | 12 | DIRECT PROG SUP - OTHER (PROPERTY) |
| STE4 | N | 1388 - 1399 | 12 | DIRECT PROG SUP - SUBTOTAL |
| TE5 | N | 1400 - 1411 | 12 | CURRENT EXPENDITURES |
| E61 | N | 1412 - 1423 | 12 | FACILITIES AQUIS - NON-PROPERTY |
| E62 | N | 1424 - 1435 | 12 | FACILITIES AQUIS - PROPERTY (LAND AND BUILDINGS) |
| E63 | N | 1436 - 1447 | 12 | FACILITIES AQUIS - PROPERTY (EQUIPMENT) |
| E7A1 | N | 1448 - 1459 | 12 | OTHER USE - DEBT SERVICE INTEREST |
| E7A2 | N | 1460 - 1471 | 12 | OTHER USE - DEBT SERV REDEMPTION |
| STE7 | N | 1472 - 1483 | 12 | OTHER USE - DEBT SERV SUBTOTAL |
| E81 | N | 1484 - 1495 | 12 | COMM SERV - NON-PROPERTY |
| E82 | N | 1496 - 1507 | 12 | COMM SERV - PROPERTY |
| E9A | N | 1508 - 1519 | 12 | DIRECT COST PROG - NON-PUB SCH |
| E9B | N | 1520 - 1531 | 12 | DIRECT COST PROG - ADULT ED |
| E9C | N | 1532 - 1543 | 12 | DIRECT COST PROG - COMM COLLEGE |
| E9D | N | 1544 - 1555 | 12 | DIRECT COST PROG - OTHER |
| E91 | N | 1556 - 1567 | 12 | DIRECT COST PROG - PROPERTY |
| STE9 | N | 1568 - 1579 | 12 | DIRECT COST PROG - SUBTOTAL |
| TE10 | N | 1580 - 1591 | 12 | PROPERTY TOTAL |
| TE11 | N | 1592 - 1603 | 12 | TOTAL EXPENDITURES FOR EDUCATION |
| X12C | N | 1604 - 1615 | 12 | EXCLUS FOR PL-100-297 - TITLE I |
| X12D | N | 1616 - 1627 | 12 | EXCLUS FOR PL-100-297 - TITLE I CARRYOVER |
| X12E | N | 1628 - 1639 | 12 | EXCLUS FOR PL-100-297 - TITLE VI P.12 |
| X12F | N | 1640 - 1651 | 12 | EXCLUS FOR PL-100-297 - TITLE VI CARRYOVER |
| TX12 | N | 1652 - 1663 | 12 | TOTAL EXCLUS FOR PL-100-297 |
| NCE13 | N | 1664 - 1675 | 12 | NET CURRENT EXPENDITURES |
| ADA | N | 1676 - 1687 | 12 | ADA (STATE AND NCES DEFINITION) |
| MEMBER99N | N | 1688 - 1699 | 12 | TOTAL STUDENT |
| IR1A | N | 1700 - 1700 | 1 | IMP FLAG LOCAL REV - PROPERTY TAX |
| IR1B | N | 1701 - 1701 | 1 | IMP FLAG LOCAL REV - NON-PROPERTY TAX |
| IR1C | N | 1702 - 1702 | 1 | IMP FLAG LOCAL REV - LOC GOVT PROP TAX |
| IR1D | N | 1703 - 1703 | 1 | IMP FLAG LOCAL REV - LOC GOVT NON-PROP TAX |
| IR1E | N | 1704 - 1704 | 1 | IMP FLAG LOCAL REV - INDIVID TUITION |

| Name | Type | Position | Number | Description |
|-------------|-------------|-----------------|---------------|--|
| IR1F | AN | 1705 - 1705 | 1 | IMP FLAG LOCAL REV - TUITION FR LEA'S |
| IR1G | AN | 1706 - 1706 | 1 | IMP FLAG LOCAL REV - TRANSPORT FEES INDIV |
| IR1H | AN | 1707 - 1707 | 1 | IMP FLAG LOCAL REV - TRANSPORT FEES LEA'S |
| IR1I | AN | 1708 - 1708 | 1 | IMP FLAG LOCAL REV - EARNINGS ON INVESTMT |
| IR1J | AN | 1709 - 1709 | 1 | IMP FLAG LOCAL REV - FOOD SERVICE |
| IR1K | AN | 1710 - 1710 | 1 | IMP FLAG LOCAL REV - STUDENT ACTIVITIES |
| IR1L | AN | 1711 - 1711 | 1 | IMP FLAG LOCAL REV - OTHER REVS |
| IR1M | AN | 1712 - 1712 | 1 | IMP FLAG LOCAL REV - TEXTBOOK REVS |
| IR1N | AN | 1713 - 1713 | 1 | IMP FLAG LOCAL REV - SUMMER SCHOOL |
| ISTR1 | AN | 1714 - 1714 | 1 | IMP FLAG LOCAL REV - SUBTOTAL |
| IR2 | AN | 1715 - 1715 | 1 | IMP FLAG INTERMED. REVENUES |
| IR3 | AN | 1716 - 1716 | 1 | IMP FLAG STATE REVENUES |
| IR4A | AN | 1717 - 1717 | 1 | IMP FLAG FED REV - DIRECT GRANTS |
| IR4B | AN | 1718 - 1718 | 1 | IMP FLAG FED REV - THRU STATE |
| IR4C | AN | 1719 - 1719 | 1 | IMP FLAG FED REV - THRU INTERMED AGENCIES |
| IR4D | AN | 1720 - 1720 | 1 | IMP FLAG FED REV - OTHER SOURCES |
| ISTR4 | AN | 1721 - 1721 | 1 | IMP FLAG FED REV - 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 INSTR EXP - SALARIES |
| IE12 | AN | 1725 - 1725 | 1 | IMP FLAG INSTR EXP - EMP BENEFITS |
| IE13 | AN | 1726 - 1726 | 1 | IMP FLAG INSTR EXP - PURCHASED SERVICES |
| IE14 | AN | 1727 - 1727 | 1 | IMP FLAG INSTR EXP - TUITION |
| IE15 | AN | 1728 - 1728 | 1 | IMP FLAG INSTR EXP - TUIT TO OTHER LEA'S |
| IE16 | AN | 1729 - 1729 | 1 | IMP FLAG INSTR EXP - SUPPLIES |
| IE17 | AN | 1730 - 1730 | 1 | IMP FLAG INSTR EXP - PROPERTY |
| IE18 | AN | 1731 - 1731 | 1 | IMP FLAG INSTR EXP - OTHER |
| ISTE1 | AN | 1732 - 1732 | 1 | IMP FLAG INSTR EXP - SUBTOTAL |
| IE212 | AN | 1733 - 1733 | 1 | IMP FLAG SUP EXP - SALARY - STUDENTS |
| IE213 | AN | 1734 - 1734 | 1 | IMP FLAG SUP EXP - SALARY - INST STAFF |
| IE214 | AN | 1735 - 1735 | 1 | IMP FLAG SUP EXP - SALARY - GEN ADMIN |
| IE215 | AN | 1736 - 1736 | 1 | IMP FLAG SUP EXP - SALARY - SCH ADMIN |
| IE216 | AN | 1737 - 1737 | 1 | IMP FLAG SUP EXP - SALARY - OPER & MAIN |
| IE217 | AN | 1738 - 1738 | 1 | IMP FLAG SUP EXP - SALARY - STUDENT TRANSP |
| IE218 | AN | 1739 - 1739 | 1 | IMP FLAG SUP EXP - SALARY - OTHER SERVICES |
| ITE21 | AN | 1740 - 1740 | 1 | IMP FLAG SUP EXP - SALARY - SUBTOTAL |
| IE222 | AN | 1741 - 1741 | 1 | IMP FLAG SUP EXP - EMP BENE - STUDENTS |
| IE223 | AN | 1742 - 1742 | 1 | IMP FLAG SUP EXP - EMP BENE - INST STAFF |
| IE224 | AN | 1743 - 1743 | 1 | IMP FLAG SUP EXP - EMP BENE - GEN ADMIN |
| IE225 | AN | 1744 - 1744 | 1 | IMP FLAG SUP EXP - EMP BENE - SCH ADMIN |
| IE226 | AN | 1745 - 1745 | 1 | IMP FLAG SUP EXP - EMP BENE - OPER & MAIN |

| Name | Type | Position | Number | Description |
|--------|------|-------------|--------|--|
| IE227 | AN | 1746 - 1746 | 1 | IMP FLAG SUP EXP - EMP BENE - PUPIL TRANSP |
| IE228 | AN | 1747 - 1747 | 1 | IMP FLAG SUP EXP - EMP BENE - OTHER SERV |
| ITE22 | AN | 1748 - 1748 | 1 | IMP FLAG SUP EXP - EMP BENE - SUBTOTAL |
| IE232 | AN | 1749 - 1749 | 1 | IMP FLAG SUP EXP - PURCH SV - STUDENTS |
| IE233 | AN | 1750 - 1750 | 1 | IMP FLAG SUP EXP - PURCH SV - INST STAFF |
| IE234 | AN | 1751 - 1751 | 1 | IMP FLAG SUP EXP - PURCH SV - GEN ADMIN |
| IE235 | AN | 1752 - 1752 | 1 | IMP FLAG SUP EXP - PURCH SV - SCH ADMIN |
| IE236 | AN | 1753 - 1753 | 1 | IMP FLAG SUP EXP - PURCH SV - OPER & MAIN |
| IE237 | AN | 1754 - 1754 | 1 | IMP FLAG SUP EXP - PURCH SV - PUPIL TRANSP |
| IE238 | AN | 1755 - 1755 | 1 | IMP FLAG SUP EXP - PURCH SV - OTHER SERV |
| ITE23 | AN | 1756 - 1756 | 1 | IMP FLAG SUP EXP - PURCH SV - SUBTOTAL |
| IE242 | AN | 1757 - 1757 | 1 | IMP FLAG SUP EXP - SUPPLIES - STUDENTS |
| IE243 | AN | 1758 - 1758 | 1 | IMP FLAG SUP EXP - SUPPLIES - INST STAFF |
| IE244 | AN | 1759 - 1759 | 1 | IMP FLAG SUP EXP - SUPPLIES - GEN ADMIN |
| IE245 | AN | 1760 - 1760 | 1 | IMP FLAG SUP EXP - SUPPLIES - SCH ADMIN |
| IE246 | AN | 1761 - 1761 | 1 | IMP FLAG SUP EXP - SUPPLIES - OPER & MAIN |
| IE27 | AN | 1762 - 1762 | 1 | IMP FLAG SUP EXP - SUPPLIES - PUPIL TRANSP |
| IE248 | AN | 1763 - 1763 | 1 | IMP FLAG SUP EXP - SUPPLIES - OTHER SERV |
| ITE24 | AN | 1764 - 1764 | 1 | IMP FLAG SUP EXP - SUPPLIES - SUBTOTAL |
| IE252 | AN | 1765 - 1765 | 1 | IMP FLAG SUP EXP - PROPERTY - STUDENTS |
| IE253 | AN | 1766 - 1766 | 1 | IMP FLAG SUP EXP - PROPERTY - INST STAFF |
| IE254 | AN | 1767 - 1767 | 1 | IMP FLAG SUP EXP - PROPERTY - GEN ADMIN |
| IE255 | AN | 1768 - 1768 | 1 | IMP FLAG SUP EXP - PROPERTY - SCH ADMIN |
| IE256 | AN | 1769 - 1769 | 1 | IMP FLAG SUP EXP - PROPERTY - OPER & MAIN |
| IE257 | AN | 1770 - 1770 | 1 | IMP FLAG SUP EXP - PROPERTY - PUPIL TRANSP |
| E258 | AN | 1771 - 1771 | 1 | IMP FLAG SUP EXP - PROPERTY - OTHER SERV |
| ITE25 | AN | 1772 - 1772 | 1 | IMP FLAG SUP EXP - PROPERTY - SUBTOTAL |
| IE262 | AN | 1773 - 1773 | 1 | IMP FLAG SUP EXP - OTHER - STUDENTS |
| IE263 | AN | 1774 - 1774 | 1 | IMP FLAG SUP EXP - OTHER - INST STAFF |
| IE264 | AN | 1775 - 1775 | 1 | IMP FLAG SUP EXP - OTHER - GEN ADMIN |
| IE265 | AN | 1776 - 1776 | 1 | IMP FLAG SUP EXP - OTHER - SCH ADMIN |
| IE266 | AN | 1777 - 1777 | 1 | IMP FLAG SUP EXP - OTHER - OPER & MAIN |
| IE267 | AN | 1778 - 1778 | 1 | IMP FLAG SUP EXP - OTHER - PUPIL TRANSP |
| IE268 | AN | 1779 - 1779 | 1 | IMP FLAG SUP EXP - OTHER - OTHER SERV |
| ITE26 | AN | 1780 - 1780 | 1 | IMP FLAG SUP EXP - OTHER - SUBTOTAL |
| ISTE22 | AN | 1781 - 1781 | 1 | IMP FLAG SUP EXP - SUBTOTAL - STUDENTS |
| ISTE23 | AN | 1782 - 1782 | 1 | IMP FLAG SUP EXP - SUBTOTAL - INST STAFF |
| ISTE24 | AN | 1783 - 1783 | 1 | IMP FLAG SUP EXP - SUBTOTAL - GEN ADMIN |
| ISTE25 | AN | 1784 - 1784 | 1 | IMP FLAG SUP EXP - SUBTOTAL - SCH ADMIN |
| ISTE26 | AN | 1785 - 1785 | 1 | IMP FLAG SUP EXP - SUBTOTAL - OPER & MAIN |
| ISTE27 | AN | 1786 - 1786 | 1 | IMP FLAG SUP EXP - SUBTOTAL - PUPIL TRANSP |

| Name | Type | Position | Number | Description |
|--------|------|-------------|--------|---|
| ISTE28 | AN | 1787 - 1787 | 1 | IMP FLAG SUP EXP - SUBTOTAL - OTHER SERV |
| ISTE2T | AN | 1788 - 1788 | 1 | IMP FLAG SUP EXP - TOTAL SUPPORT SERVICES |
| IE3A11 | AN | 1789 - 1789 | 1 | IMP FLAG NON-INST SERV - FOOD SERV SALARY |
| IE3A12 | AN | 1790 - 1790 | 1 | IMP FLAG NON-INST SERV - FOOD SERV EMP BEN |
| IE3A13 | AN | 1791 - 1791 | 1 | IMP FLAG NON-INST SERV - FOOD SERV PURCH |
| IE3A14 | AN | 1792 - 1792 | 1 | IMP FLAG NON-INST SERV - FOOD SERV SUPPLY |
| IE3A2 | AN | 1793 - 1793 | 1 | IMP FLAG NON-INSTR SERV - FOOD SERV PROP |
| IE3A16 | AN | 1794 - 1794 | 1 | IMP FLAG NON-INSTR SERV - FOOD SERV OTHER |
| IE3A1 | AN | 1795 - 1795 | 1 | IMP FLAG NON-INSTR SERV - FOOD SERV SUBTOT |
| IE3B11 | AN | 1796 - 1796 | 1 | IMP FLAG NON-INSTR SERV - ENTERPRISE SALAR |
| IE3B12 | AN | 1797 - 1797 | 1 | IMP FLAG NON-INSTR SERV - ENTRPRS EMP BENE |
| IE3B13 | AN | 1798 - 1798 | 1 | IMP FLAG NON-INSTR SERV - ENTRPRS PUR SERV |
| IE3B14 | AN | 1799 - 1799 | 1 | IMP FLAG NON-INSTR SERV - ENTERPRISE SUPPL |
| IE3B2 | AN | 1800 - 1800 | 1 | IMP FLAG NON-INSTR SERV - ENTERPRISE PROP |
| IE3B16 | AN | 1801 - 1801 | 1 | IMP FLAG NON-INSTR SERV - ENTERPRISE OTHER |
| IE3B1 | AN | 1802 - 1802 | 1 | IMP FLAG NON-INSTR SERV - ENTERPRIS SUBTOT |
| ISTE3 | AN | 1803 - 1803 | 1 | IMP FLAG NON-INSTR SERV - TOTAL |
| IE4A1 | AN | 1804 - 1804 | 1 | IMP FLAG DIRECT PROG SUP - TEXTBOOKS |
| IE4A2 | AN | 1805 - 1805 | 1 | IMP FLAG DIRECT PROG SUP - TEXTBKS (PROP) |
| IE4B1 | AN | 1806 - 1806 | 1 | IMP FLAG DIRECT PROG SUP - TRANSPORT |
| IE4B2 | AN | 1807 - 1807 | 1 | IMP FLAG DIRECT PROG SUP - TRNSPRT (PROP) |
| IE4C1 | AN | 1808 - 1808 | 1 | IMP FLAG DIRECT PROG SUP - EMP BENE |
| IE4C2 | AN | 1809 - 1809 | 1 | IMP FLAG DIRECT PROG SUP - EMP BEN (PROP) |
| IE4D | AN | 1810 - 1810 | 1 | IMP FLAG DIRECT PROG SUP - PRIV SCH STUDNT |
| IE4E1 | AN | 1811 - 1811 | 1 | IMP FLAG DIRECT PROG SUP - OTHER |
| IE4E2 | AN | 1812 - 1812 | 1 | IMP FLAG DIRECT PROG SUP-OTHER (PROPERTY) |
| ISTE4 | AN | 1813 - 1813 | 1 | IMP FLAG DIRECT PROG SUP - SUBTOTAL |
| ITE5 | AN | 1814 - 1814 | 1 | IMP FLAG CURRENT EXPENDITURES |
| IE61 | AN | 1815 - 1815 | 1 | IMP FLAG FACILITIES AQUIS - NON-PROPERTY |
| IE62 | AN | 1816 - 1816 | 1 | IMP FLAG FACILITIES AQUIS - PROPERTY (LAND AND BUILDINGS) |
| IE63 | AN | 1817 - 1817 | 1 | IMP FLAG FACILITIES AQUIS - EQUIPMENT |
| IE7A1 | AN | 1818 - 1818 | 1 | IMP FLAG OTHER USE - DEBT SERVICE INTEREST |
| IE7A2 | AN | 1819 - 1819 | 1 | IMP FLAG OTHER USE - DEBT SERV REDEMPTION |
| ISTE7 | AN | 1820 - 1820 | 1 | IMP FLAG OTHER USE - DEBT SERV SUBTOTAL |
| IE81 | AN | 1821 - 1821 | 1 | IMP FLAG COMM SERV - NON-PROPERTY |
| IE82 | AN | 1822 - 1822 | 1 | IMP FLAG COMM SERV - PROPERTY |
| IE9A | AN | 1823 - 1823 | 1 | IMP FLAG DIRECT COST PROG - NON-PUB SCH |
| IE9B | AN | 1824 - 1824 | 1 | IMP FLAG DIRECT COST PROG - ADULT ED |
| IE9C | AN | 1825 - 1825 | 1 | IMP FLAG DIRECT COST PROG - COMM COLLEGE |
| IE9D | AN | 1826 - 1826 | 1 | IMP FLAG DIRECT COST PROG - OTHER |

| Name | Type | Position | Number | Description |
|-------------|-------------|-----------------|---------------|--|
| IE91 | AN | 1827 - 1827 | 1 | IMP FLAG DIRECT COST PROG - PROPERTY |
| ISTE9 | AN | 1828 - 1828 | 1 | IMP FLAG DIRECT COST PROG - 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 EXCLUS FOR PL-100-297 - CHAPTER 1 |
| IX12D | AN | 1832 - 1832 | 1 | IMP FLAG EXCLUS FOR PL-100-297 - CH.1 CO |
| IX12E | AN | 1833 - 1833 | 1 | IMP FLAG EXCLUS FOR PL-100-297 - CHAPTER 2 |
| IX12F | AN | 1834 - 1834 | 1 | IMP FLAG EXCLUS FOR PL-100-297 - CH.2 CO |
| ITX12 | AN | 1835 - 1835 | 1 | IMP FLAG TOTAL EXCLUS FOR PL-100-297 |
| INCE13 | AN | 1836 - 1836 | 1 | IMP FLAG NET CURRENT EXPENDITURES |
| IADA | AN | 1837 - 1837 | 1 | IMP FLAG ADA (STATE AND NCES DEFINITION) |
| IMEMBR99AN | | 1838 - 1838 | 1 | IMP FLAG TOTAL STUDENT |

Appendix B. GLOSSARY

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

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

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

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

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

Direct cost programs: a category of expenditures for programs not part of public elementary and secondary education. These programs include community colleges, adult education and non-public school support. (Variable names E9A, E9B, E9C, E9D, E91, and subtotal STE9. NOTE: STE9 does not include E91.)

Employee benefits: one of six expenditure objects (line item 200). It is for expenditures made in addition to gross salary that are not paid directly to employees. It includes amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance, social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave). (Variable names: E12, E222, E223, E224, E225, E226, E227, E228, E3A2 and E3B2. Variables E222, E223, E224, E225, E226, E227, and E228 sum to TE22.)

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

Equipment: an object subcategory (730) within the function facilities acquisition and construction services (4000), it includes the initial purchase of property items such as books for a newly constructed

school or addition. Replacement equipment is labeled property, and is reported by function. (Variable name E63.)

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

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

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

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

General administration: one of nine sub-functions (2300) within the expenditure support services (2000). It includes expenditures for the board of education and administration of Local Education Agencies. (Variable names: E214, E224, E234, E244, E254, E264, and subtotal STE24. NOTE: STE24 does not include E254.)

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

Instructional staff support services: one of nine sub-functions (2200) within the expenditure function support services (2000). It includes instructional staff training, educational media (library and audiovisual), and other instructional staff support services. (Variable names: E212, E222, E232, E242, E252, E262, and subtotal STE22. NOTE: STE22 does not include E252.)

Intermediate sources of revenue: are educational agencies with fund raising capabilities that operate between the state and local government levels. One example is New York's Board of Cooperative Educational Services (BOCES). (Variable name: R2.)

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

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

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

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

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

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

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

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

Property: one of six expenditure objects (line item 700). Property includes expenditures for initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. Property expenditures are not included in current expenditure subtotals. (Variable names: E17, E252, E253, E254, E255, E256, E257, E258, E3A2, E3B2, E62, E63, E82, E91, and subtotal TE10. Property variables are excluded from all totals and subtotals on the file except for variables TE25, TE10 and TE11. Support services subtotal TE25 is the sum of: E252, E253, E254, E255, E256, E257, and E258.)

Revenue: revenues are categorized by source as follows: federal, state, intermediate government agencies, and local.

Salaries: one of six expenditure objects (line item 100). It includes the gross salaries of permanent and temporary staff on the payroll of LEAs including those substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. (Variable names: E11, E212, E213, E214, E215, E216, E217, E218, E3A11, and E3B11. Support services subtotal TE21 is the sum of: E212, E213, E214, E215, E216, E217, and E218.)

School administration: one of nine sub-functions (2400) within the expenditure function support services (2000). It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses. (Variable names: E215, E225, E235, E245, E255, E265 and subtotal STE25. NOTE: STE25 does not include E255)

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

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

pathology, audiology, and other student support services. (Variable names: E213, E223, E233, E243, E253, E263 and subtotal STE23. NOTE: STE23 does not include E253.)

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. (Variable names E217, E227, E237, E247, E257, E267, and subtotal STE27. NOTE: STE27 does not include E257.)

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

Support services: an expenditure function (2000) divided into nine sub-functions: student support services (2100), instructional staff support (2200), general administration support services (2300), school administration support services (2400), operations and maintenance (2600), student transportation support services (2700), and other support services (2500, 2800, 2900). (Support Services subtotal STE2T is the sum of subtotals: STE22, STE23, STE24, STE25, STE26, STE27 and STE28. STE2T is also the sum of subtotals: TE21, TE22, TE23, TE24 and TE26.)

Universal Service Fund: a federal program that taxes telecommunications and provides a discount to schools on telecommunication expenses.

Appendix C. STATE CODES AND ABBREVIATIONS USED IN DATASETS

| STATE NAME | STFIPS | STABR | STATE NAME | STFIPS | STABR |
|----------------------|--------|-------|------------------------------|--------|-------|
| ALABAMA | 01 | AL | NEW JERSEY | 34 | NJ |
| ALASKA | 02 | AK | NEW MEXICO | 35 | NM |
| ARIZONA | 04 | AZ | NEW YORK | 36 | NY |
| ARKANSAS | 05 | AR | NORTH CAROLINA | 37 | NC |
| CALIFORNIA | 06 | CA | NORTH DAKOTA | 38 | ND |
| COLORADO | 08 | CO | OHIO | 39 | OH |
| CONNECTICUT | 09 | CT | OKLAHOMA | 40 | OK |
| DELAWARE | 10 | DE | OREGON | 41 | OR |
| DISTRICT OF COLUMBIA | 11 | DC | PENNSYLVANIA | 42 | PA |
| FLORIDA | 12 | FL | RHODE ISLAND | 44 | RI |
| GEORGIA | 13 | GA | SOUTH CAROLINA | 45 | SC |
| HAWAII | 15 | HI | SOUTH DAKOTA | 46 | SD |
| IDAHO | 16 | ID | TENNESSEE | 47 | TN |
| ILLINOIS | 17 | IL | TEXAS | 48 | TX |
| INDIANA | 18 | IN | UTAH | 49 | UT |
| IOWA | 19 | IA | VERMONT | 50 | VT |
| KANSAS | 20 | KS | VIRGINIA | 51 | VA |
| KENTUCKY | 21 | KY | WASHINGTON | 53 | WA |
| LOUISIANA | 22 | LA | WEST VIRGINIA | 54 | WV |
| MAINE | 23 | ME | WISCONSIN | 55 | WI |
| MARYLAND | 24 | MD | WYOMING | 56 | WY |
| MASSACHUSETTS | 25 | MA | | | |
| MICHIGAN | 26 | MI | <u>OUTLYING AREAS</u> | | |
| MINNESOTA | 27 | MN | AMERICAN SAMOA | 60 | AS |
| MISSISSIPPI | 28 | MS | GUAM | 66 | GU |
| MISSOURI | 29 | MO | NORTHERN MARIANAS | 69 | CM |
| MONTANA | 30 | MT | PUERTO RICO | 72 | PR |
| NEBRASKA | 31 | NE | VIRGIN ISLAND | 78 | VI |
| NEVADA | 32 | NV | | | |
| NEW HAMPSHIRE | 33 | NH | | | |

STFIPS: Federal Information Processing System code
STABBREV: U.S. Postal Service abbreviation

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
R1D contains R1C using TR

ARIZONA

E17 contains E253, E255, E258 using TE11
E18 contains E14 using TE11
E216 contains E226, E236, E246, E266, E81 using TE11
E3A11 contains E3B11 using TE11
E3A12 contains E3B12 using TE11
E3A13 contains E3B13 using TE11
E3A14 contains E3B14 using TE11
E3A16 contains E3B16 using TE11
E3A2 contains E3B2 using TE11
E62 contains E61 using TE11
R1H contains R1G using TR
R1L contains R1N using TR

ARKANSAS

E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11
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
E62 contains E61 using TE11

CALIFORNIA

E61 contains E62 using TE11

CONNECTICUT

E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16

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

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

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

E62 contains E61 using TE11

E81 impute based on (TE11-E81)

E82 impute based on (TE11-E82)

R1K impute based on (TR-R1K)

R5 impute/import TR

DELAWARE

E4B1 distribute by dest. E217, E227, E237, E247, E267

E4B2 distribute by dest. E257

E4E1 distribute by dest. E14

DISTRICT OF COLUMBIA

E16 impute based on (TE11-E16)

E18 contains E14 using TE11

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

E61 contains E62, E63 using TE11

E7A1 impute/import TE11

E7A2 impute/import TE11

R1D contains R1C using TR

R5 impute/import TR

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 E4B1 distribute by dest. E217, E227, E237, E247, E267

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

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

E62 contains E63 using TE11

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

E62 contains E61 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

E62 contains E63 using TE11

LOUISIANA

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

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

R1E contains R1N using TR

R1K impute based on (TR-R1K)

MAINE

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

MARYLAND

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

MASSACHUSETTS

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

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

E62 contains E61 using TE11

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
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
E3A13 contains E3A16 using TE11
E61 contains E63 using TE11

NEBRASKA

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

NEVADA

E81 contains E82 using TE11

NEW HAMPSHIRE

E228 contains E12, E222, E223, E225, E226, E227, E3A12 using TE11
E62 contains E63 using TE11
E7A2 contains E7A1 using TE11

NEW JERSEY

E258 contains E82 using TE11
R1L contains R1K using TR
R4A contains R4D using TR

NEW YORK

E237 contains E267 using TE11

NORTH CAROLINA

E7A1 impute/import TE11
E7A2 impute/import TE11

OHIO

R1E contains R1N using TR

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

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

E62 contains E61 using TE11

R5 impute/import TR

SOUTH DAKOTA

E63 contains E62 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

E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16

R1D contains R1C using TR

R1K impute based on (TR-R1K)

WASHINGTON

E15 contains E14 using TE11

E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11

R1L contains R1M using TR

WEST VIRGINIA

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

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

E4E2 distribute by dest. E17

COMMONWEALTH OF THE MARIANAS

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

Appendix E

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 1999

| 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> |

**AMOUNT
(omit cents)**

I. REVENUE FROM LOCAL SOURCES

| | |
|--|-----------------|
| <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> |
|---|-----------------|

| | |
|---|-----------------|
| <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> |
|---|-----------------|

**AMOUNT
(omit cents)**

I. REVENUE FROM LOCAL SOURCES

| | |
|--|-----------------|
| <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> |
|--|-----------------|

| | |
|--|-----------------|
| <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> |
|--|-----------------|

**PUBLIC ELEMENTARY AND SECONDARY
EDUCATION EXPENDITURES**

**AMOUNT
(omit cents)**

I. INSTRUCTION (1000)¹

| | |
|--|-----------------|
| <p>1. Salaries (100) [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]</p> | <p>\$ _____</p> |
| <p>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.]</p> | <p>\$ _____</p> |
| <p>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).]</p> | <p>\$ _____</p> |
| <p>4. Tuition (562, 563, 569) [Include tuition to other LEAs outside the State, tuition to private schools, and other tuition. Exclude (561).]</p> | <p>\$ _____</p> |
| <p>5. Tuition to Other LEAs Within the State (561)</p> | <p>\$ _____</p> |
| <p>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.]</p> | <p>\$ _____</p> |
| <p>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.]</p> | <p>\$ _____</p> |
| <p>8. Other (800) [Include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations.]</p> | <p>\$ _____</p> |
| <p>Instruction Expenditures Subtotal (1000) [DO NOT include tuition to other LEAs within the State (561) or Property (700) in this subtotal.]</p> | <p>\$ _____</p> |

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

| II. SUPPORT SERVICES (2000) | | | |
|--|---|---|---|
| [See instructions for a more detailed listing under each Support Services function and object.] | 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 \$ _____ |

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

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

⁴ Include 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 \$ _____ |

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

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

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

| II. SUPPORT SERVICES (2000) | | |
|--|---|--|
| [See instructions for a more detailed listing under each Support Services function and object.] | AMOUNT (omit cents) | |
| | Other Support Services ⁸ (2500, 2800, 2900) | Total by object (100, 200, etc.) |
| 1. Salaries (100) [Include gross salary while on the payroll of the LEA.] | Note: Include salaries only for staff in footnote 8. \$ _____ | \$ _____ |
| 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) \$ _____ |

⁸ Business 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).] | \$ _____ |
| <hr/> | |
| 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) | |
|---|------------------------|
| | AMOUNT (omit cents) |
| [Include expenditures for child care and community swimming pool.] | |
| 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) | |
| XIII. Net Current Expenditure as defined by Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297). | |
| [Subtract Total Exclusions (XII) from Current Expenditures (V)] (NCES will compute this) | |

| | |
|---|---------------------------------|
| XIV. Average Daily Attendance (ADA) | Use either method A or B |
| A. ADA as defined by State Law [Append definition, statutory citation, length of school year and length of school day.] | |
| 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) | |

Appendix F. FISCAL DATA PLAN: FY 1999

1. UNIVERSAL SERVICE FUND

The Universal Service Fund (USF) project assists eligible states and local education agencies with financing their telecommunications projects. This assistance is in the form of a discount for hardware and services. The level of assistance is calculated through a need assessment, whereby it is determined what percentage of the state or LEAs' telecommunications expenditures will be paid by the USF. The USF's directly pays the telecommunications vendors the difference between the assigned discount and the normal fee, thus reducing the cost to states and LEAs.

- a) Does your state or LEAs within your state participate in this program?

_____ Yes
_____ No

- b) If yes, did you report any USF revenues in your current NPEFS report?

_____ Yes
_____ No

- c) If yes, where did you report these revenues?

_____ Local
_____ State
_____ Federal

- d) If yes, what USF revenues did you report?

_____ Only those received by the LEAs.
_____ All USF revenues, including the discounts paid by USF directly to the service providers.
_____ Retroactive payments by the vendors for prior year full payments by LEAs.
_____ Other please explain):

- e) Did you report expenditures to USE vendors (service and hardware providers) in your NPES report?

_____ Yes
_____ No

1. UNIVERSAL SERVICE FUND, CONTINUED

f) If yes, please indicate the content of these expenditures:

- LEA payments only (without discount) for services and hardware
- LEA payments plus discount paid to vendors by USE
- Other (please explain):

g) If yes, where did you report these expenditures? Please check all that apply.

- Instruction, Non-property
- Support Services, Non-property
- Property (not Facilities Acquisition and Construction)
- Facilities Acquisition and Construction Services: Non-Property
- Facilities Acquisition and Construction Services: Property
- Direct Program Support

2. PRIVATE SCHOOL REPORTING

a) Do you report expenditures by LEAs or by your state government for private school students in the NPEFS category, "Direct Cost, Non-Public School Programs" (Part IX, item a)?

- Yes
- No

b) Do you report expenditures by LEAs or by your state government for private school students in the NPEFS category, "Direct Cost, Other" (Part IX, item d)?

- Yes
- No

c) If yes, please list the names of the schools or programs here:

2. PRIVATE SCHOOL REPORTING, CONTINUED

d) If yes, to a) or b), do you include these students in your ADA count?

_____ Yes
_____ No

3. REAUTHORIZATION OF THE ELEMENTARY AND SECONDARY ACT OF 1965, “IMPROVING AMERICA’S SCHOOLS”

A provision of the Improving America’s Schools Act allows states and LEAs to use a consolidated application for certain federal education grant programs, including Title I and Title VI programs. The voluntary use of the consolidated application process was advocated as a means to encourage LEAs to examine the effectiveness of current programs and uses of funds and to coordinate funding from local, state, and federal resources. This commingling of funds raises the question of how states and LEAs separate Title I and Title VI funds from other funds in order to fulfill the requirements of the NPEFS survey in reporting those revenues and expenditures. In order to calculate “current expenditures” for the purposes of determining SPPE these federal funds must be excluded.

a) Does your state or LEAs use the consolidated application process?

_____ Yes
_____ No

b) If yes, are you able to determine discrete amounts for Title I and Title VI programs when other federal funds are commingled in a single appropriation?

_____ Yes
_____ No

c) If no, what methods do you use to calculate amounts for these two programs?

4. SUPPLIES AND EQUIPMENT REPORTING

a) Does your state use a threshold amount to distinguish between supplies and equipment?

_____ Yes
_____ No

b) If yes, please supply the amount: _____