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Institute of Education Sciences
NCES 2004-421

Documentation for the Common Core of Data, National Public Education Financial Survey (NPEFS): School Year 2000-01, Fiscal Year 2001

Revision 1b, Revised August
2004



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I. Introduction to the NCES Common Core of Data, National Public Education Financial Survey (NPEFS): School Year 2000-01, Fiscal Year 2001 (Revision 1b, Revised August 2004)

This documentation contains a brief description of the survey collection, along with information required to understand and access the data files. These data were collected by the National Center for Education Statistics (NCES), a branch of the Institute of Education Sciences in the U.S. Department of Education. NCES is authorized to collect these data by Congress through the Education Sciences Reform Act of 2002, PL 107-279 (Title I, Part C, 151 (b)). The data on the files are based on information from state education agencies (SEAs) for fiscal year 2001 (school year 2000–01.) There is a record for each state, the District of Columbia and four of the outlying areas (American Samoa, Northern Marianas, Puerto Rico and Virgin Islands). Guam did not report any data. The data were collected through the “National Public Education Financial Survey” (NPEFS) of the Common Core of Data (CCD) series. The U.S. Bureau of the Census is currently the collection agent 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 2000-2001 Common Core of Data State Nonfiscal Survey has also been added. Information from the fiscal year 2001 data plan appears at the end of the documentation.

Revised File Changes – CCD files are revised one year after their initial release, if states submit revised data or errors are found on the file. The following states submitted revised revenue data: Arizona and Kansas. The following states submitted revised expenditure data: Arizona, Colorado, Illinois, Kansas, Maryland, Massachusetts, and North Carolina. The following states and the District of Columbia submitted revised average daily attendance data: District of Columbia, Kansas, and New Mexico. The revised data may have a small impact on the adjustments and distributions made by NCES in other states.

II. User’s Guide

There is one ASCII data file containing 55 state records. Each record contains 288 fields. There are 4 record identification fields, 142 data fields and 142 imputation flag fields. The ASCII data file has an overall size of 77 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 are in appendix D; imputation flag frequencies are in appendix E; and a survey form is in appendix F. Questions from the fiscal data plan appear in appendix G, and responses to those questions are in appendix H. Appendix I includes tables from “Statistics in Brief: Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2000-01” (NCES 2003-362).

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

A. Survey Methodology

These data are based on information collected 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 residential schools 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 “-1” 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, a “-1” may have been reported when there was no activity. Conversely, a “0” may have been used when in fact there was some activity. When producing the final file, NCES edited some missing and “0” responses.

Average daily attendance figures are collected in the NPEFS survey as required under Title I of the Elementary and Secondary Education Act of 1965 as amended by PL-107-279 section 1124A(1). 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 “2000-2001 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, 2000 and is comparable across all states.

Since the FY 1989 data collection, NCES has provided “crosswalk” software to assist states in their reporting and to improve comparability across states. This software converts a state’s existing accounting reports to the federal standard, as described in the NCES accounting handbook, *Financial Accounting for Local and State School Systems, 2003*. (Files from earlier years followed the standards described in *Financial Accounting for Local and State School Systems, 1990*.) The current accounting publication can be found on the web at: <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>. States which did not have this crosswalk software developed for them have had their protocol for converting data from their state accounts to the federal standard reviewed and validated.

When data were received from the state education agency, edits were conducted and an edit report was sent back to the state listing previous and current 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 introduced the practice of imputing and adjusting data to correct for missing or mis-reported data beginning with the FY 1990, School Year 1989-90, collection. Imputations and adjustments were performed to correct for item nonresponse only and were limited to the 50 states and the District of Columbia. This process consisted of several 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.

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

Adjustments are corrections to a situation in which a value reported for one item contained a value for one or more additional items not reported elsewhere. For example, a state may not differentiate between instructional support staff and student support staff, reporting "-1" (Missing) 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. 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 "T" 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" adjustment 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 “Imputations and Adjustment List,” and are described below.

Statements with “combined” indicate that the first item was reported as missing and the value included in the item(s) following “combined with”. These statements can be matched to statements with “contains” where the first variable contains the value for that item plus the value for the 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 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 items containing the missing values to total expenditures (TE11) for all states reporting these items strictly in agreement with the definition; 2) calculate the average of each of these ratios; 3) calculate the ratio of each average ratio to the sum of the average ratios; and 4) multiply the reported subtotal by the ratios calculated in step 3 to determine the share for each item.

There are a few cases in which some local revenues are imputed and these values are carried over and added to expenditures. This occurs with revenues from student activities and food services, where these activities are run as an enterprise and the states report no revenues and only net expenditures. NCES requires that gross expenditures be reported for all expenditure items on the NPEFS survey. These occurrences are documented on the “List of Imputations and Adjustments” with “impute” for the revenue item and “derived from” for expenditure item (subtotal E3A1 or E3B1) to which the imputed revenue amount is added. This amount is then distributed to the items making up the subtotal in the same manner as the “total” and “supplemented by” distributions as described above. For example, “E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16” indicated 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) derivations, and 5) distributions. 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.

Only total student membership for grades prekindergarten through grade 12 (plus ungraded) is on the NPEFS data 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. These cases are noted as imputed in the data flag file and imputation lists.

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

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

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

C. Variations in File Over Time

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

Beginning with the FY 1992 survey:

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

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

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

Beginning with FY 1998 survey:

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

D. Fiscal Data Plan

In addition to the finance data specified in the NPEFS survey, NCES collects information to help process the data and to gain a better understanding of what programs and/or policies are connected with the data items and definitions. The questions for this “data plan” appear in appendix G, and the responses (by state) appear in appendix H. Forty-eight states and the District of Columbia responded to the data plan questions.

Appendix A. Record Layout and Data Element Description

Common Core of Data (CCD), National Public Education Finance Survey (NPEFS), School Year 2000-2001, Fiscal Year 2001 (Imputed File) (Revision 1b, Revised August 2004)

This tab-delimited file has the following layout and description
(55 physical records, 1 per observation - 288 fields in this file)

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

Variable Name	Type	Position	Variable Description
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2001)
FIPS	N	2	FED INFO PROCESSING STD CODES (01-78)
STABR	AN	3	POSTAL STATE ABBREVIATION CODES
STNAME	AN	4	NAME OF THE STATE OR TERRITORY
R1A	N	5	LOCAL REVENUE - PROPERTY TAX (INDEPENDENT LEAs)
R1B	N	6	LOCAL REV - NON PROPERTY TAX (INDEPENDENT LEAs)
R1C	N	7	LOCAL REV - LOCAL GOVT PROP TAX (DEPENDENT LEAs)
R1D	N	8	LOC REV - LOCAL GOVT NON PROP TAX (DEPENDENT LEAs)
R1E	N	9	LOCAL REVENUE - INDIVIDUAL TUITION FEES
R1F	N	10	LOCAL REV - TUITION FROM OTHER LEA'S WITHIN STATE
R1G	N	11	LOCAL REVENUE - TRANSPORT FEES FROM INDIVIDUALS
R1H	N	12	LOCAL REV - TRANSPORT FEES FROM LEA'S WITHIN STATE
R1I	N	13	LOCAL REVENUE - EARNINGS ON INVESTMENT
R1J	N	14	LOCAL REVENUE - FOOD SERVICES
R1K	N	15	LOCAL REVENUE - STUDENT ACTIVITIES
R1L	N	16	LOCAL REVENUE - OTHER REVENUES
R1M	N	17	LOCAL REVENUE - TEXTBOOK FEES
R1N	N	18	LOCAL REVENUE - SUMMER SCHOOL FEES
STR1	N	19	LOCAL REVENUE - SUBTOTAL
R2	N	20	REVENUES FROM INTERMEDIATE AGENCIES
R3	N	21	STATE REVENUES
R4A	N	22	FEDERAL REVENUES - DIRECT GRANTS
R4B	N	23	FEDERAL REVENUES - THRU THE STATE
R4C	N	24	FEDERAL REVENUES - THRU INTERMEDIATE AGENCIES
R4D	N	25	FEDERAL REVENUES - OTHER
STR4	N	26	FEDERAL REVENUES - SUBTOTAL
R5	N	27	OTHER SOURCES OF REVENUE
TR	N	28	TOTAL REVENUE FROM ALL SOURCES
E11	N	29	INSTRUCTION EXPENDITURES - SALARIES
E12	N	30	INSTRUCTION EXPENDITURES - EMPLOYEE BENEFITS
E13	N	31	INSTRUCTION EXPENDITURES - PURCHASED SERVICES
E14	N	32	INSTRUCTION EXPENDITURES - OUT-OF-STATE TUITION
E15	N	33	INSTRUCTION EXPEND - TUITION TO LEA'S IN STATE
E16	N	34	INSTRUCTION EXPENDITURES - SUPPLIES
E17	N	35	INSTRUCTION EXPENDITURES - PROPERTY
E18	N	36	INSTRUCTION EXPENDITURES - OTHER
STE1	N	37	INSTRUCTION EXPENDITURES - SUBTOTAL
E212	N	38	SUP SRVCS EXP - SALARIES - STUDENT SUPPORT SERVICE
E213	N	39	SUP SRVCS EXP - SALARIES - INSTRUCT STAFF SUPPORT
E214	N	40	SUP SRVCS EXP - SALARIES - GENERAL ADMINISTRATION

Appendix A. Record Layout and Data Element Description

Variable Name	Type	Position	Variable Description
E215	N	41	SUP SRVCS EXP - SALARIES - SCHOOL ADMINISTRATION
E216	N	42	SUP SRVCS EXP- SALARIES - OPERATIONS & MAINTENANCE
E217	N	43	SUP SRVCS EXP - SALARIES - PUPIL TRANSPORTATION
E218	N	44	SUP SRVCS EXP - SALARIES - OTHER SUPPORT SERVICES
TE21	N	45	SUP SRVCS EXP - SALARIES - SUBTOTAL
E222	N	46	SUP SRVCS EXP- EMPLOYEE BENEFITS – STUDENT SUPPORT
E223	N	47	SUP SRVCS EXP – EMP BENEFITS – INSTRUCT STAFF SUP
E224	N	48	SUP SRVCS EXP - EMPLOYEE BENEFITS - GENERAL ADMIN
E225	N	49	SUP SRVCS EXP - EMPLOYEE BENEFITS - SCHOOL ADMIN
E226	N	50	SUP SRVCS EXP – EMPLOY BENEFIT - OPS & MAINTENANCE
E227	N	51	SUP SRVCS EXP - EMPLOY BENEFITS - PUPIL TRANSPORT
E228	N	52	SUP SRVCS EXP - EMPLOYEE BENEFITS – OTHER SUP SERV
TE22	N	53	SUP SRVCS EXP - EMPLOYEER BENEFITS - SUBTOTAL
E232	N	54	SUP SRVCS EXP - PURCHASED SERVICES - STUDENTS SUP
E233	N	55	SUP SRVCS EXP - PURCHASED SERV - INST STAFF SUP
E234	N	56	SUP SRVCS EXP - PURCHASED SERVICES - GENERAL ADMIN
E235	N	57	SUP SRVCS EXP - PURCHASED SERVICES - SCHOOL ADMIN
E236	N	58	SUP SRVCS EXP - PURCHASED SERV - OPS & MAINTENANCE
E237	N	59	SUP SRVCS EXP - PURCH SERV - PUPIL TRANSPORTATION
E238	N	60	SUP SRVCS EXP - PURCHASED SERV - OTHER SERVICES
TE23	N	61	SUP SRVCS EXP - PURCHASED SERVICES - SUBTOTAL
E242	N	62	SUP SRVCS EXP - SUPPLIES - STUDENT SUPPORT SERVICE
E243	N	63	SUP SRVCS EXP - SUPPLIES - INSTRUCTIONAL STAFF SUP
E244	N	64	SUP SRVCS EXP - SUPPLIES - GENERAL ADMINISTRATION
E245	N	65	SUP SRVCS EXP - SUPPLIES - SCHOOL ADMINISTRATION
E246	N	66	SUP SRVCS EXP- SUPPLIES - OPERATIONS & MAINTENANCE
E247	N	67	SUP SRVCS EXP - SUPPLIES - PUPIL TRANSPORTATION
E248	N	68	SUP SRVCS EXP - SUPPLIES – OTHER SUPPORT SERVICES
TE24	N	69	SUP SRVCS EXP - SUPPLIES - SUBTOTAL
E252	N	70	SUP SRVCS EXP- PROPERTY – STUDENT SUPPORT SERVICES
E253	N	71	SUP SRVCS EXP - PROPERTY – INSTRUCTIONAL STAFF SUP
E254	N	72	SUP SRVCS EXP - PROPERTY - GENERAL ADMINISTRATION
E255	N	73	SUP SRVCS EXP - PROPERTY - SCHOOL ADMINISTRATION
E256	N	74	SUP SRVCS EXP- PROPERTY - OPERATIONS & MAINTENANCE
E257	N	75	SUP SRVCS EXP - PROPERTY - PUPIL TRANSPORTATION
E258	N	76	SUP SRVCS EXP - PROPERTY - OTHER SUPPORT SERVICES
TE25	N	77	SUP SRVCS EXP - PROPERTY SUBTOTAL
E262	N	78	SUP SRVCS EXP – OTHER – STUDENT SUPPORT SERVICES
E263	N	79	SUP SRVCS EXP- OTHER – INSTRUCTIONAL STAFF SUPPORT
E264	N	80	SUP SRVCS EXP - OTHER - GENERAL ADMINISTRATION
E265	N	81	SUP SRVCS EXP - OTHER - SCHOOL ADMINISTRATION
E266	N	82	SUP SRVCS EXP - OTHER - OPERATIONS & MAINTENANCE
E267	N	83	SUP SRVCS EXP - OTHER - PUPIL TRANSPORTATION
E268	N	84	SUP SRVCS EXP - OTHER – OTHER SUPPORT SERVICES
TE26	N	85	SUP SRVCS EXP - OTHER - SUBTOTAL
STE22	N	86	SUP SRVCS EXP– SUBTOTAL – STUDENT SUPPORT SERVICES
STE23	N	87	SUP SRVCS EXP – SUBTOTAL – INSTRUCTIONAL STAFF SUP
STE24	N	88	SUP SRVCS EXP - SUBTOTAL - GENERAL ADMINISTRATION

Appendix A. Record Layout and Data Element Description

Variable Name	Type	Position	Variable Description
STE25	N	89	SUP SRVCS EXP - SUBTOTAL - SCHOOL ADMINISTRATION
STE26	N	90	SUP SRVCS EXP- SUBTOTAL - OPERATIONS & MAINTENANCE
STE27	N	91	SUP SRVCS EXP - SUBTOTAL - PUPIL TRANSPORTATION
STE28	N	92	SUP SRVCS EXP - SUBTOTAL – OTHER SUPPORT SERVICES
STE2T	N	93	SUPPORT SERVICES EXPEND - TOTAL SUPPORT SERVICES
E3A11	N	94	NON INSTRUCT EXP - FOOD SERVICES - SALARIES
E3A12	N	95	NON INSTRUCT EXP- FOOD SERVICES - EMPLOY BENEFITS
E3A13	N	96	NON INSTRUCT EXP - FOOD SERV - PURCHASED SERVICES
E3A14	N	97	NON INSTRUCT EXP - FOOD SERVICES - SUPPLIES
E3A2	N	98	NON INSTRUCT EXP - FOOD SERVICES - PROPERTY
E3A16	N	99	NON INSTRUCT EXP - FOOD SERVICES - OTHER
E3A1	N	100	NON INSTRUCT EXP - FOOD SERVICES - SUBTOTAL
E3B11	N	101	NON INSTRUCT – ENTERPRISE OPERATIONS - SALARIES
E3B12	N	102	NON INSTR EXP – ENTERPRISE OPS- EMPLOYEE BENEFITS
E3B13	N	103	NON INSTR EXP - ENTERPRISE OPS- PURCHASED SERVICE
E3B14	N	104	NON INSTR EXP - ENTERPRISE OPERATIONS - SUPPLIES
E3B2	N	105	NON INSTR EXP - ENTERPRISE OPERATIONS - PROPERTY
E3B16	N	106	NON INSTR EXP - ENTERPRISE OPERATIONS – OTHER
E3B1	N	107	NON INSTR EXP - ENTERPRISE OPERATIONS - SUBTOTAL
STE3	N	108	NON INSTRUCTION EXPENDITURES - SUBTOTAL
E4A1	N	109	DIRECT PROGRAM SUPPORT – TEXTBOOKS (NONPROPERTY)
E4A2	N	110	DIRECT PROGRAM SUPPORT – TEXTBOOKS - PROPERTY
E4B1	N	111	DIRECT PROGRAM SUP – PUPIL TRANSPORT (NON PROPERTY)
E4B2	N	112	DIRECT PROGRAM SUP – PUPIL TRANSPORT - PROPERTY
E4C1	N	113	DIRECT PROGRAM SUP - EMPLOY BENEFITS (NONPROPERTY)
E4C2	N	114	DIRECT PROGRAM SUP - EMPLOYEE BENEFITS - PROPERTY
E4D	N	115	DIRECT PROGRAM SUPPORT - PRIVATE SCHOOL STUDENTS
E4E1	N	116	DIRECT PROGRAM SUPPORT – OTHER (NONPROPERTY)
E4E2	N	117	DIRECT PROGRAM SUPPORT - OTHER – PROPERTY
STE4	N	118	DIRECT PROGRAM SUPPORT - SUBTOTAL (NONPROPERTY)
TE5	N	119	CURRENT EXPENDITURES (FOR PUBLIC EL-SEC EDUCATION)
E61	N	120	FACILITIES ACQUISITION - NON PROPERTY
E62	N	121	FACILITY ACQUIS-PROPERTY (LAND/EXISTING BUILDINGS
E63	N	122	FACILITIES ACQUISITION - PROPERTY (EQUIPMENT)
STE6	N	123	FACILITY ACQUIS– SUBTOTAL (PROPERTY & NON PROPERTY)
E7A1	N	124	OTHER USE - DEBT SERVICES - INTEREST ON DEBT
E7A2	N	125	OTHER USE - DEBT SERVICE - REDEMPTION OF PRINCIPAL
STE7	N	126	OTHER USE DEBT SERVICES - SUBTOTAL
E81	N	127	COMMUNITY SERVICES - NON PROPERTY
E82	N	128	COMMUNITY SERVICES - PROPERTY
E9A	N	129	DIRECT COST PROGRAMS - NON PUBLIC SCHOOLS
E9B	N	130	DIRECT COST PROGRAMS - ADULT EDUCATION
E9C	N	131	DIRECT COST PROGRAMS - COMMUNITY COLLEGES
E9D	N	132	DIRECT COST PROGRAMS - OTHER
E91	N	133	DIRECT COST PROGRAMS - PROPERTY

Appendix A. Record Layout and Data Element Description

Variable Name	Type	Position	Variable Description
STE9	N	134	DIRECT COST PROGRAMS - SUBTOTAL
TE10	N	135	TOTAL PROPERTY EXPENDITURES
TE11	N	136	TOTAL EXPENDITURES FOR EDUCATION
X12C	N	137	EXCLUSIONS FOR PL 100.00 297 - TITLE I
X12D	N	138	EXCLUSIONS FOR PL 100.00 297 - TITLE I CARRYOVER
X12E	N	139	EXCLUSIONS FOR PL 100.00 297 - TITLE VI
X12F	N	140	EXCLUSIONS FOR PL 100.00 297 - TITLE VI CARRYOVER
TX12	N	141	TOTAL EXCLUSIONS FOR PL 100.00 297
NCE13	N	142	NET CURRENT EXPENDITURES
ADA	N	143	AVERAGE DAILY ATTENDANCE (STATE & NCES DEFINITION)
A14A	N	144	AVERAGE DAILY ATTENDANCE (STATE DEFINITION)
A14B	N	145	AVERAGE DAILY ATTENDANCE (NCES DEFINITION)
MEMBER00	N	146	TOTAL STUDENT MEMBERSHIP (FALL ENROLLMENT)
IR1A	AN	147	IMP FLAG LOCAL REV PROPERTY TAX
IR1B	AN	148	IMP FLAG LOCAL REV NON PROPERTY TAX
IR1C	AN	149	IMP FLAG LOCAL REV LOC GOVT PROP TAX
IR1D	AN	150	IMP FLAG LOCAL REV LOC GOVT NON PROP TAX
IR1E	AN	151	IMP FLAG LOCAL REV INDIVID TUITION
IR1F	AN	152	IMP FLAG LOCAL REV TUITION FR LEA'S
IR1G	AN	153	IMP FLAG LOCAL REV TRANSPORT FEES INDIV
IR1H	AN	154	IMP FLAG LOCAL REV TRANSPORT FEES LEA'S
IR1I	AN	155	IMP FLAG LOCAL REV EARNINGS ON INVESTMT
IR1J	AN	156	IMP FLAG LOCAL REV FOOD SERVICE
IR1K	AN	157	IMP FLAG LOCAL REV STUDENT ACTIVITIES
IR1L	AN	158	IMP FLAG LOCAL REV OTHER REVS
IR1M	AN	159	IMP FLAG LOCAL REV TEXTBOOK REVS
IR1N	AN	160	IMP FLAG LOCAL REV SUMMER SCHOOL
ISTR1	AN	161	IMP FLAG LOCAL REV SUBTOTAL
IR2	AN	162	IMP FLAG INTERMED. REVENUES
IR3	AN	163	IMP FLAG STATE REVENUES
IR4A	AN	164	IMP FLAG FED REV DIRECT GRANTS
IR4B	AN	165	IMP FLAG FED REV THRU STATE
IR4C	AN	166	IMP FLAG FED REV THRU INTERMED AGENCIES
IR4D	AN	167	IMP FLAG FED REV OTHER SOURCES
ISTR4	AN	168	IMP FLAG FED REV SUBTOTAL
IR5	AN	169	IMP FLAG OTHER SOURCES OF REVENUE
ITR	AN	170	IMP FLAG TOTAL REVENUE FROM ALL SOURCES
IE11	AN	171	IMP FLAG INSTR EXP SALARIES
IE12	AN	172	IMP FLAG INSTR EXP EMP BENEFITS
IE13	AN	173	IMP FLAG INSTR EXP PURCHASED SERVICES
IE14	AN	174	IMP FLAG INSTR EXP TUITION
IE15	AN	175	IMP FLAG INSTR EXP TUIT TO OTHER LEA'S
IE16	AN	176	IMP FLAG INSTR EXP SUPPLIES
IE17	AN	177	IMP FLAG INSTR EXP PROPERTY
IE18	AN	178	IMP FLAG INSTR EXP OTHER
ISTE1	AN	179	IMP FLAG INSTR EXP SUBTOTAL
IE212	AN	180	IMP FLAG SUP EXP SALARY STUDENTS
IE213	AN	181	IMP FLAG SUP EXP SALARY INST STAFF

Appendix A. Record Layout and Data Element Description

Variable Name	Type	Position	Variable Description
IE214	AN	182	IMP FLAG SUP EXP SALARY GEN ADMIN
IE215	AN	183	IMP FLAG SUP EXP SALARY SCH ADMIN
IE216	AN	184	IMP FLAG SUP EXP SALARY OPER & MAIN
IE217	AN	185	IMP FLAG SUP EXP SALARY STUDENT TRANSP
IE218	AN	186	IMP FLAG SUP EXP SALARY OTHER SERVICES
ITE21	AN	187	IMP FLAG SUP EXP SALARY SUBTOTAL
IE222	AN	188	IMP FLAG SUP EXP EMP BENE STUDENTS
IE223	AN	189	IMP FLAG SUP EXP EMP BENE INST STAFF
IE224	AN	190	IMP FLAG SUP EXP EMP BENE GEN ADMIN
IE225	AN	191	IMP FLAG SUP EXP EMP BENE SCH ADMIN
IE226	AN	192	IMP FLAG SUP EXP EMP BENE OPER & MAIN
IE227	AN	193	IMP FLAG SUP EXP EMP BENE PUPIL TRANSP
IE228	AN	194	IMP FLAG SUP EXP EMP BENE OTHER SERV
ITE22	AN	195	IMP FLAG SUP EXP EMP BENE SUBTOTAL
IE232	AN	196	IMP FLAG SUP EXP PURCH SV STUDENTS
IE233	AN	197	IMP FLAG SUP EXP PURCH SV INST STAFF
IE234	AN	198	IMP FLAG SUP EXP PURCH SV GEN ADMIN
IE235	AN	199	IMP FLAG SUP EXP PURCH SV SCH ADMIN
IE236	AN	200	IMP FLAG SUP EXP PURCH SV OPER & MAIN
IE237	AN	201	IMP FLAG SUP EXP PURCH SV PUPIL TRANSP
IE238	AN	202	IMP FLAG SUP EXP PURCH SV OTHER SERV
ITE23	AN	203	IMP FLAG SUP EXP PURCH SV SUBTOTAL
IE242	AN	204	IMP FLAG SUP EXP SUPPLIES STUDENTS
IE243	AN	205	IMP FLAG SUP EXP SUPPLIES INST STAFF
IE244	AN	206	IMP FLAG SUP EXP SUPPLIES GEN ADMIN
IE245	AN	207	IMP FLAG SUP EXP SUPPLIES SCH ADMIN
IE246	AN	208	IMP FLAG SUP EXP SUPPLIES OPER & MAIN
IE247	AN	209	IMP FLAG SUP EXP SUPPLIES PUPIL TRANSP
IE248	AN	210	IMP FLAG SUP EXP SUPPLIES OTHER SERV
ITE24	AN	211	IMP FLAG SUP EXP SUPPLIES SUBTOTAL
IE252	AN	212	IMP FLAG SUP EXP PROPERTY STUDENTS
IE253	AN	213	IMP FLAG SUP EXP PROPERTY INST STAFF
IE254	AN	214	IMP FLAG SUP EXP PROPERTY GEN ADMIN
IE255	AN	215	IMP FLAG SUP EXP PROPERTY SCH ADMIN
IE256	AN	216	IMP FLAG SUP EXP PROPERTY OPER & MAIN
IE257	AN	217	IMP FLAG SUP EXP PROPERTY PUPIL TRANSP
IE258	AN	218	IMP FLAG SUP EXP PROPERTY OTHER SERV
ITE25	AN	219	IMP FLAG SUP EXP PROPERTY SUBTOTAL
IE262	AN	220	IMP FLAG SUP EXP OTHER STUDENTS
IE263	AN	221	IMP FLAG SUP EXP OTHER INST STAFF
IE264	AN	222	IMP FLAG SUP EXP OTHER GEN ADMIN
IE265	AN	223	IMP FLAG SUP EXP OTHER SCH ADMIN
IE266	AN	224	IMP FLAG SUP EXP OTHER OPER & MAIN
IE267	AN	225	IMP FLAG SUP EXP OTHER PUPIL TRANSP
IE268	AN	226	IMP FLAG SUP EXP OTHER OTHER SERV
ITE26	AN	227	IMP FLAG SUP EXP OTHER SUBTOTAL
ISTE22	AN	228	IMP FLAG SUP EXP SUBTOTAL STUDENTS
ISTE23	AN	229	IMP FLAG SUP EXP SUBTOTAL-INST STAFF

Appendix A. Record Layout and Data Element Description

Variable Name	Type	Position	Variable Description
ISTE24	AN	230	IMP FLAG SUP EXP SUBTOTAL GEN ADMIN
ISTE25	AN	231	IMP FLAG SUP EXP SUBTOTAL SCH ADMIN
ISTE26	AN	232	IMP FLAG SUP EXP SUBTOTAL OPER & MAIN
ISTE27	AN	233	IMP FLAG SUP EXP SUBTOTAL PUPIL TRANSP
ISTE28	AN	234	IMP FLAG SUP EXP SUBTOTAL OTHER SERV
ISTE2T	AN	235	IMP FLAG SUP EXP TOTAL SUPPORT SERVICES
IE3A11	AN	236	IMP FLAG NON INST SERV FOOD SERV SALARY
IE3A12	AN	237	IMP FLAG NON INST SERV FOOD SERV EMP BEN
IE3A13	AN	238	IMP FLAG NON INST SERV FOOD SERV PURCH
IE3A14	AN	239	IMP FLAG NON INST SERV FOOD SERV SUPPLY
IE3A2	AN	240	IMP FLAG NON INSTR SERV FOOD SERV PROP
IE3A16	AN	241	IMP FLAG NON INSTR SERV FOOD SERV OTHER
IE3A1	AN	242	IMP FLAG NON INSTR SERV FOOD SERV SUBTOT
IE3B11	AN	243	IMP FLAG NON INSTR SERV ENTERPRISE SALAR
IE3B12	AN	244	IMP FLAG NON INSTR SERV ENTRPRS EMP BENE
IE3B13	AN	245	IMP FLAG NON INSTR SERV ENTRPRS PUR SERV
IE3B14	AN	246	IMP FLAG NON INSTR SERV ENTERPRISE SUPPL
IE3B2	AN	247	IMP FLAG NON INSTR SERV ENTERPRISE PROP
IE3B16	AN	248	IMP FLAG NON INSTR SERV ENTERPRISE OTHER
IE3B1	AN	249	IMP FLAG NON INSTR SERV ENTERPRIS SUBTOT
ISTE3	AN	250	IMP FLAG NON INSTR SERV TOTAL
IE4A1	AN	251	IMP FLAG DIRECT PROG SUP TEXTBOOKS
IE4A2	AN	252	IMP FLAG DIRECT PROG SUP TEXTBK (PROP)
IE4B1	AN	253	IMP FLAG DIRECT PROG SUP TRANSPORT
IE4B2	AN	254	IMP FLAG DIRECT PROG SUP TRNSPRT (PROP)
IE4C1	AN	255	IMP FLAG DIRECT PROG SUP EMP BENE
IE4C2	AN	256	IMP FLAG DIRECT PROG SUP EMP BEN (PROP)
IE4D	AN	257	IMP FLAG DIRECT PROG SUP PRIV SCH STUDNT
IE4E1	AN	258	IMP FLAG DIRECT PROG SUP OTHER
IE4E2	AN	259	IMP FLAG DIRECT PROG SUP OTHER (PROPERTY)
ISTE4	AN	260	IMP FLAG DIRECT PROG SUP SUBTOTAL
ITE5	AN	261	IMP FLAG CURRENT EXPENDITURES
IE61	AN	262	IMP FLAG FACILITIES AQUIS NON PROPERTY
IE62	AN	263	IMP FLAG FACILITIES AQUIS PROPERTY(LAND/BUILD)
IE63	AN	264	IMP FLAG FACILITIES AQUIS EQUIPMENT
ISTE6	AN	265	IMP FLAG FACILITIES AQUIS TOTAL
IE7A1	AN	266	IMP FLAG OTHER USE DEBT SERVICE INTEREST
IE7A2	AN	267	IMP FLAG OTHER USE DEBT SERV REDEMPTION
ISTE7	AN	268	IMP FLAG OTHER USE DEBT SERV SUBTOTAL
IE81	AN	269	IMP FLAG COMM SERV NON PROPERTY
IE82	AN	270	IMP FLAG COMM SERV PROPERTY
IE9A	AN	271	IMP FLAG DIRECT COST PROG NON PUB SCH
IE9B	AN	272	IMP FLAG DIRECT COST PROG ADULT ED
IE9C	AN	273	IMP FLAG DIRECT COST PROG COMM COLLEGE
IE9D	AN	274	IMP FLAG DIRECT COST PROG OTHER
IE91	AN	275	IMP FLAG DIRECT COST PROG PROPERTY
ISTE9	AN	276	IMP FLAG DIRECT COST PROG SUBTOTAL
ITE10	AN	277	IMP FLAG PROPERTY TOTAL

Appendix A. Record Layout and Data Element Description

Variable Name	Type	Position	Variable Description
ITE11	AN	278	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	279	IMP FLAG EXCLUS FOR PL 100.00 297 CHAPTER 1
IX12D	AN	280	IMP FLAG EXCLUS FOR PL 100.00 297 CH.1 CO
IX12E	AN	281	IMP FLAG EXCLUS FOR PL 100.00 297 CHAPTER 2
IX12F	AN	282	IMP FLAG EXCLUS FOR PL 100.00 297 CH.2 CO
ITX12	AN	283	IMP FLAG TOTAL EXCLUS FOR PL 100.00 297
INCE13	AN	284	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	285	IMP FLAG ADA (STATE AND NCES DEFINITION)
IA14A	AN	286	IMP FLAG ADA (STATE DEFINITION)
IA14B	AN	287	IMP FLAG ADA (NCES DEFINITION)
IMEMBR00	AN	288	IMP FLAG TOTAL STUDENT

Appendix B. Glossary

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

CCD: the 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 (100.000), 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 (5100.00) 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, and 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 reported together under the heading direct program support, in which case NCES distributes them into function and object after consultation with state officials. Direct program support for public elementary and secondary education is reported as zero on the data file. (Variable names E4A1, E4A2, E4B1, E4B2, E4C1, E4C2, E4D, E4E1, E4E2, and subtotal STE4. NOTE: STE4 does not include E4A2, E4B2, E4C2, E4D, and E4E2.)

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

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

Appendix B. Glossary

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 (3100.00) of the function non-instructional services (3000). Food services are activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools. (Variable names: E3A11, E3A12, E3A13, E3A14, E3A2, E3A16, and subtotal E3A1. NOTE: E3A1 does not include E3A2.)

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

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

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

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

Intermediate sources of revenue: 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: combines three of nine sub-functions (2500, 2800, and 2900). It includes expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general administration, that 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,

Appendix B. Glossary

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 federal, state, intermediate government agencies, or local.

Salaries: one of six expenditure objects (line item 100.00). 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 (2100.00) 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: E212, E222, E232, E242, E252, E262, and subtotal STE22. NOTE: STE22 does not include E252.)

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

Appendix B. Glossary

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 (2100.00), 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.)

Appendix C. State Codes and Abbreviations Used in the Data File

STATE NAME	FIPS ¹	STABR ²
ALABAMA	01	AL
ALASKA	02	AK
ARIZONA	04	AZ
ARKANSAS	05	AR
CALIFORNIA	06	CA
COLORADO	08	CO
CONNECTICUT	09	CT
DELAWARE	10	DE
DISTRICT OF COLUMBIA	11	DC
FLORIDA	12	FL
GEORGIA	13	GA
HAWAII	15	HI
IDAHO	16	ID
ILLINOIS	17	IL
INDIANA	18	IN
IOWA	19	IA
KANSAS	20	KS
KENTUCKY	21	KY
LOUISIANA	22	LA
MAINE	23	ME
MARYLAND	24	MD
MASSACHUSETTS	25	MA
MICHIGAN	26	MI
MINNESOTA	27	MN
MISSISSIPPI	28	MS
MISSOURI	29	MO
MONTANA	30	MT
NEBRASKA	31	NE
NEVADA	32	NV
NEW HAMPSHIRE	33	NH
NEW JERSEY	34	NJ
NEW MEXICO	35	NM
NEW YORK	36	NY
NORTH CAROLINA	37	NC
NORTH DAKOTA	38	ND
OHIO	39	OH
OKLAHOMA	40	OK
OREGON	41	OR
PENNSYLVANIA	42	PA

See notes at end of table.

Appendix C. State Codes and Abbreviations Used in the Data File

STATE NAME	FIPS ²	STABR ³
RHODE ISLAND	44	RI
SOUTH CAROLINA	45	SC
SOUTH DAKOTA	46	SD
TENNESSEE	47	TN
TEXAS	48	TX
UTAH	49	UT
VERMONT	50	VT
VIRGINIA	51	VA
WASHINGTON	53	WA
WEST VIRGINIA	54	WV
WISCONSIN	55	WI
WYOMING	56	WY
<u>OUTLYING AREAS</u>		
AMERICAN SAMOA	60	AS
GUAM	66	GU
NORTHERN MARIANAS	69	MP
PUERTO RICO	72	PR
VIRGIN ISLANDS	78	VI

NOTE: Not all states and outlying areas respond to all surveys.

²Federal Information Processing STD Codes (01-78).

³Postal State Abbreviation Codes

Appendix D. Imputations and Adjustments List

See User's Guide, B. Imputations and Adjustments, for explanation of terms used in this list.

ALABAMA

E62 contains E63 using TE11
E63 combined with E62

ALASKA

R1D contains R1C using TR
R1C combined with R1D

ARIZONA

E3A1 totals E3A11, E3A12, E3A13, E3A14, E3A16 using TE11
E3A11 is supplemented by E3A1
E3A12 is supplemented by E3A1
E3A13 is supplemented by E3A1
E3A14 is supplemented by E3A1
E3A16 is supplemented by E3A1
E62 contains E61 using TE11
E61 combined with E62
E81 impute based on (TE11-E81)
E82 impute based on (TE11-E82)
R1F contains R1E using TR
R1E combined with R1F
R1H contains R1G using TR
R1G combined with R1H
R1L contains R1N using TR
R1N combined with R1L
STE1 totals E11, E12, E13, E14, E16, E18 using TE11
E11 is supplemented by STE1
E12 is supplemented by STE1
E13 is supplemented by STE1
E14 is supplemented by STE1
E16 is supplemented by STE1
E18 is supplemented by STE1
STE28 totals E218, E228, E238, E248, E268 using TE11
E218 is supplemented by STE28
E228 is supplemented by STE28
E238 is supplemented by STE28
E248 is supplemented by STE28
E268 is supplemented by STE28
TE25 totals E252, E253, E254, E255, E256, E257, E258 using TE11
E252 is supplemented by TE25
E253 is supplemented by TE25
E254 is supplemented by TE25
E255 is supplemented by TE25

Appendix D. Imputations and Adjustments List

E256 is supplemented by TE25
E257 is supplemented by TE25
E258 is supplemented by TE25

ARKANSAS

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
E61 combined with E62

CONNECTICUT

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257, E258, E3A2
E62 contains E61 using TE11
E61 combined with E62
E81 impute based on (TE11-E81)
E82 impute based on (TE11-E82)
R5 impute/import TR

DISTRICT OF COLUMBIA

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
E61 contains E62, E63 using TE11
E62 combined with E61
E7A1 impute/import TE11
E7A2 impute/import TE11
R1D contains R1C using TR
R1C combined with R1D
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,

Appendix D. Imputations and Adjustments List

E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

IDAHO

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

E4E1 distribute by dest. E11, E12, E13, E16, E18

ILLINOIS

E4A1 distribute by dest. E16

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

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

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

E62 contains E61, E63 using TE11

E61 combined with E62

INDIANA

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228 using E11, E212, E213,

E214, E215, E216, E217, E218

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

E62 contains E61 using TE11

E61 combined with E62

KANSAS

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

LOUISIANA

E17 contains E3B2 using TE11

EB2 combined with E17

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227, E228, E232, E233, E234, E235, E236, E237,

E238, E242, E243, E244, E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

R1E contains R1N using TR

R1N combined with R1E

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MAINE

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

MARYLAND

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

MASSACHUSETTS

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

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

E62 contains E61 using TE11

E61 combined with E62

MINNESOTA

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

E62 contains E61 using TE11

E61 combined with E62

MISSISSIPPI

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

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

MISSOURI

E13 contains E18 using TE11

E18 combined with E13

E232 contains E262 using TE11

E262 combined with E232

E233 contains E263 using TE11

E263 combined with E233

E234 contains E264 using TE11

E264 combined with E234

E235 contains E265 using TE11

E265 combined with E235

E236 contains E266 using TE11

E266 combined with E236

E237 contains E267 using TE11

E267 combined with E237

E3A13 contains E3A16 using TE11

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E3A16 combined with E3A13
E61 contains E63 using TE11
E63 combined with E61

NEBRASKA

E11 contains E3B11 using TE11
E3B11 combined with E11
E12 contains E3B12 using TE11
E3B12 combined with E12
E236 contains E246 using TE11
E246 combined with E236
E62 contains E61 using TE11
E61 combined with E62
R4B contains R4A, R4C using TR
R4A combined with R4B

NEVADA

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

NEW HAMPSHIRE

E62 contains E63 using TE11
E63 combined with E62

NEW JERSEY

E258 contains E82 using TE11
E82 combined with E258
R4A contains R4D using TR
R4D combined with R4A

NEW YORK

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

NORTH CAROLINA

E7A1 impute/import TE11

Appendix D. Imputations and Adjustments List

OHIO

E62 contains E61 using TE11
E61 combined with E62
R1E contains R1N using TR
R1N combined with R1E

RHODE ISLAND

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228, E3A12 using E11, E12, 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
E61 combined with E62
R5 impute/import TR

SOUTH DAKOTA

E62 contains E61 using TE11
E61 combined with E62

TEXAS

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

VERMONT

E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257, E258, E3A

VIRGINIA

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

WASHINGTON

E14 combined with E15
E15 contains E14 using TE11

Appendix D. Imputations and Adjustments List

WEST VIRGINIA

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

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

E4E2 distribute by dest. E17

NORTHERN 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: Imputation Flag Frequencies

2001 Revision 1b Flag Descriptions:

- 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

IMP FLAG - IR1A LOCAL REV PROPERTY TAX

IR1A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IR1B LOCAL REV NON PROPERTY TAX

IR1B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IR1C LOCAL REV LOC GOVT PROPERT TAX

IR1C	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMP FLAG - IR1D LOCAL REV LOC GOVT NON PROPERTY TAX

IR1D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMP FLAG - IR1E LOCAL REV INDIVIDUAL TUITION

IR1E	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IR1F LOCAL REV TUITION FROM LEAS

IR1F	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IR1G LOCAL REV TRSPORT FEES INDIV

IR1G	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IR1H LOCAL REV TRSPORT FEES LEAS

IR1H	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IR1I LOCAL REV EARNINGS ON INVESTMENT

IR1I	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IR1J LOCAL REV FOOD SERVICE

IR1J	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IR1K LOCAL REV STUDENT ACTIVITIES

IR1K	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IR1L LOCAL REV OTHER REV S

IR1L	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IR1M LOCAL REV TEXTBOOK REVS

IR1M	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IR1N LOCAL REV SUMMER SCHOOL

IR1N	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMP FLAG - ISTR1 LOCAL REV SUBTOTAL

ISTR1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	55	98.21	55	98.21
T	1	1.79	56	100.00

IMP FLAG - IR2 INTERMEDIATE REVENUES

IR2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IR3 STATE REVENUES

IR3	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IR4A FED REV DIRECT GRANTS

IR4A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMP FLAG - IR4B FED REV THRU STATE

IR4B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IR4C FED REV THRU INTERMEDIATE AGENCIES

IR4C	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IR4D FED REV OTHER SOURCES

IR4D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - ISTR4 FED REV SUBTOTAL

ISTR4	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IR5 OTHER SOURCES OF REVENUE

IR5	Frequency	Percent	Cumulative Frequency	Cumulative Percent
I	3	5.36	3	5.36
R	53	94.64	56	100.00

IMP FLAG - ITR TOTAL REVENUE FROM ALL SOURCES

ITR	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	55	98.21	55	98.21
T	1	1.79	56	100.00

IMP FLAG - IE11 INSTR EXP SALARIES

IE11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE12 INSTR EXP EMPLOYEE BENEFITS

IE12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMP FLAG - IE13 INSTR EXP PURCHASED SERVICES

IE13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMP FLAG - IE14 INSTR EXP TUITION

IE14	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMP FLAG - IE15 INSTR EXP TUITION TO OTHER LEAS

IE15	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE16 INSTR EXP SUPPLIES

IE16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE17 INSTR EXP PROPERTY

IE17	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE18 INSTR EXP OTHER

IE18	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMP FLAG - ISTE1 INSTR EXP SUBTOTAL

ISTE1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	54	96.43	54	96.43
T	2	3.57	56	100.00

IMP FLAG - IE212 SUP EXP SALARY STUDENTS

IE212	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE213 SUP EXP SALARY INST STAFF

IE213	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE214 SUP EXP SALARY GEN ADMIN

IE214	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE215 SUP EXP SALARY SCH ADMIN

IE215	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE216 SUP EXP SALARY OPER & MAIN

IE216	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE217 SUP EXP SALARY STUDENT TRSP

IE217	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE218 SUP EXP SALARY OTHER SERVICES

IE218	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - ITE21 SUP EXP SALARY SUBTOTAL

ITE21	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	55	98.21	55	98.21
T	1	1.79	56	100.00

IMP FLAG - IE222 SUP EXP EMP BENE STUDENTS

IE222	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE223 SUP EXP EMP BENE INST STAFF

IE223	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE224 SUP EXP EMP BENE GEN ADMIN

IE224	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE225 SUP EXP EMP BENE SCH ADMIN

IE225	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE226 SUP EXP EMP BENE OPER & MAIN

IE226	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE227 SUP EXP EMP BENE PUPIL TRSP

IE227	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE228 SUP EXP EMP BENE OTHER SERV

IE228	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - ITE22 SUP EXP EMP BENE SUBTOTAL

ITE22	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	55	98.21	55	98.21
T	1	1.79	56	100.00

IMP FLAG - IE232 SUP EXP PURCH SV STUDENTS

IE232	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE233 SUP EXP PURCH SV INSTSTAFF

IE233	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE234 SUP EXP PURCH SV GEN ADMIN

IE234	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE235 SUP EXP PURCH SV SCH ADMIN

IE235	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE236 SUP EXP PURCH SV OPER & MAIN

IE236	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMP FLAG - IE237 SUP EXP PURCH SV PUPILTRSP

IE237	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE238 SUP EXP PURCH SV OTHER SERV

IE238	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - ITE23 SUP EXP PURCH SV SUBTOTAL

ITE23	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	52	92.86	52	92.86
T	4	7.14	56	100.00

IMP FLAG - IE242 SUP EXP SUPPLIES STUDENTS

IE242	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE243 SUP EXP SUPPLIES INSTSTAFF

IE243	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE244 SUP EXP SUPPLIES GEN ADMIN

IE244	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE245 SUP EXP SUPPLIES SCH ADMIN

IE245	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE246 SUP EXP SUPPLIES OPER & MAIN

IE246	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE247 SUP EXP SUPPLIES PUPILTRSP

IE247	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE248 SUP EXP SUPPLIES OTHR SERV

IE248	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - ITE24 SUP EXP SUPPLIES SUBTOTAL

ITE24	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	54	96.43	54	96.43
T	2	3.57	56	100.00

IMP FLAG - IE252 SUP EXP PROPERTY STUDENTS

IE252	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE253 SUP EXP PROPERTY INST STAFF

IE253	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE254 SUP EXP PROPERTY GEN ADMIN

IE254	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE255 SUP EXP PROPERTY SCH ADMIN

IE255	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE256 SUP EXP PROPERTY OPER & MAIN

IE256	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE257 SUP EXP PROPERTY PUPIL TRSP

IE257	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE258 SUP EXP PROPERTY OTHER SERV

IE258	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - ITE25 SUP EXP PROPERTY SUBTOTAL

ITE25	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	55	98.21	55	98.21
T	1	1.79	56	100.00

IMP FLAG - IE262 SUP EXP OTHER STUDENTS

IE262	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE263 SUP EXP OTHER INST STAFF

IE263	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE264 SUP EXP OTHER GEN ADMIN

IE264	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE265 SUP EXP OTHER SCH ADMIN

IE265	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE266 SUP EXP OTHER OPER & MAIN

IE266	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE267 SUP EXP OTHER PUPILTRSP

IE267	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMP FLAG - IE268 SUP EXP OTHER OTHER SERV

IE268	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - ITE26 SUP EXP OTHER SUBTOTAL

ITE26	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	53	94.64	53	94.64
T	3	5.36	56	100.00

IMP FLAG - ISTE22 SUP EXP SUBTOTAL STUDENTS

ISTE22	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100	56	100.00

IMP FLAG - ISTE23 SUP EXP SUBTOTAL - INST STAFF

ISTE23	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - ISTE24 SUP EXP SUBTOTAL

GEN ADMIN

ISTE24	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - ISTE25 SUP EXP SUBTOTAL

SCH ADMIN

ISTE25	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - ISTE26 SUP EXP SUBTOTAL

OPER & MAIN

ISTE26	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - ISTE27 SUP EXP SUBTOTAL

PUPIL TRSP

ISTE27	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - ISTE28 SUP EXP SUBTOTAL OTHER SERV

ISTE28	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - ISTE2T SUP EXP TOTAL SUPPORT SERVICES

ISTE2T	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE3A11 NONINST SERV FOOD SERV SALARY

IE3A11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE3A12 NON INST SERV FOOD SERV EMP BEN

IE3A12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE3A13 NON INST SERV FOOD SERV PURCH

IE3A13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMP FLAG - IE3A14 NON INST SERV FOOD SERV SUPPLY

IE3A14	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE3A2 NON INSTR SERV FOOD SERV PROPERTY

IE3A2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE3A16 NON INSTR SERV FOOD

SERV OTHER

IE3A16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMP FLAG - IE3A1 NON INSTR SERV FOOD

SERV SUBTOTAL

IE3A1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE3B11 NON INSTR SERV ENTERPRISE SALARY

IE3B11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE3B12 NON INSTR SERV ENTRPRS

EMP BENEFIT

IE3B12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE3B13 NON INSTR SERV ENTRPRS

PUR SERV

IE3B13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE3B14 NON INSTR SERV ENTERPRISE SUPPLY

IE3B14	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE3B2 NON INSTR SERV ENTERPRISE PROPERTY

IE3B2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - IE3B16 NON INSTR SERV ENTERPRISE

OTHER

IE3B16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE3B1 NON INSTR SERV ENTERPRISE

SUBTOTAL

IE3B1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	55	98.21	55	98.21
T	1	1.79	56	100.00

IMP FLAG - ISTE3 NON INSTR SERV TOTAL

ISTE3	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	55	98.21	55	98.21
T	1	1.79	56	100.00

IMP FLAG - IE4A1 DIRECT PROG SUP TEXTBOOKS

IE4A1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE4A2 DIRECT PROG SUP TEXTBKS (PROP)

IE4A2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE4B1 DIRECT PROG SUP TRSPORT

IE4B1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE4B2 DIRECT PROG SUPTRNSPRT(PROP)

IE4B2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE4C1 DIRECT PROG SUPEMPBENE

IE4C1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE4C2 DIRECT PROG SUP EMP BEN (PROP)

IE4C2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE4D DIRECT PROG SUPPRIVSCHSTUDNT

IE4D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE4E1 DIRECT PROG SUP OTHER

IE4E1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE4E2 DIRECT PROG SUP OTHER (PROPERTY)

IE4E2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - ISTE4 DIRECT PROG SUPSUBTOTAL

ISTE4	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - ITE5 CURRENTEXP ENDITURES

ITE5	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	55	98.21	55	98.21
T	1	1.79	56	100.00

IMP FLAG - IE61 FACILITIES AQUIS NON PROPERTY

IE61	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	13	23.21	13	23.21
R	43	76.79	56	100.00

IMP FLAG - IE62 FACILITIES AQUIS PROPERTY (LD/BUILD)

IE62	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	26.79	15	26.79
R	41	73.21	56	100.00

IMP FLAG - IE63 FACILITIES AQUIS EQUIPMENT

IE63	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	5	8.93	5	8.93
R	51	91.07	56	100.00

IMP FLAG - ISTE6 FACILITIES AQUIS TOTAL

ISTE6	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE7A1 OTHER USE DEBT SERVICE INTEREST

IE7A1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
I	2	3.57	2	3.57
R	54	96.43	56	100.00

IMP FLAG - IE7A2 OTHER USE DEBT SERV REDEMPTION

IE7A2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
I	1	1.79	1	1.79
R	55	98.21	56	100.00

IMP FLAG - ISTE7 OTHER USE DEBT SERV SUBTOTAL

ISTE7	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	54	96.43	54	96.43
T	2	3.57	56	100.00

IMP FLAG - IE81 COMM SERV NON PROPERTY

IE81	Frequency	Percent	Cumulative Frequency	Cumulative Percent
I	2	3.57	2	3.57
R	54	96.43	56	100.00

IMP FLAG - IE82 COMM SERV PROPERTY

IE82	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
I	2	3.57	3	5.36
R	53	94.64	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - IE9A DIRECT COST PROG NON PUBSCH

IE9A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE9B DIRECT COST PROG ADULTED

IE9B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE9C DIRECT COST PROG COMM COLLEGE

IE9C	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE9D DIRECT COST PROG OTHER

IE9D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IE91 DIRECT COST PROG PROPERTY

IE91	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - ISTE9 DIRECT COST PROG SUBTOTAL

ISTE9	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - ITE10 PROPERTY TOTAL

ITE10	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	43	76.79	43	76.79
T	13	23.21	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG - ITE11 TOTALEXP ENDITURES FOR EDUCATION

ITE11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	53	94.64	53	94.64
T	3	5.36	56	100.00

IMP FLAG - IX12C EXCLUS FOR PL100.00297 CHAPTER 1

IX12C	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IX12D EXCLUS FOR PL100.00297CHAPTER 1CO

IX12D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IX12E EXCLUS FORP L100.00297 CHAPTER 2

IX12E	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IX12F EXCLUS FOR PL100.00297 CHAPTER 2CO

IX12F	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - ITX12 TOTAL EXCLUS FOR PL100.00297

ITX12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	55	98.21	55	98.21
T	1	1.79	56	100.00

Appendix E: Imputation Flag Frequencies

IMP FLAG – INCE13 NET CURRENT EXPENDITURES

INCE13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	54	96.43	54	96.43
T	2	3.57	56	100.00

IMP FLAG - IADA ADA (STATE AND NCES DEFINITION)

IADA	Frequency	Percent	Cumulative Frequency	Cumulative Percent
T	56	100.00	56	100.00

IMP FLAG - IA14A ADA (STATE DEFINITION)

IA14A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IA14B ADA (NCES DEFINITION)

IA14B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMP FLAG - IMEMBR00 TOTAL STUDENT

IMEMBR00	Frequency	Percent	Cumulative Frequency	Cumulative Percent
I	4	7.14	4	7.14
R	52	92.86	56	100.00

Appendix F. Survey Form

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

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

**The National Public
 Education Financial Survey**

Fiscal year 2001

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

RETURN COMPLETED FORM TO:

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

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

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

PUBLIC ELEMENTARY AND SECONDARY
EDUCATION REVENUES FROM ALL SOURCES

I. REVENUE FROM LOCAL SOURCES	AMOUNT (omit cents)
a. Property Tax (1110) [Include only Ad Valorem taxes. Do not include penalties and interest or dependent district's property taxes here.]	R1A \$ _____
b. Non-property Tax (1120-1190) [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Do not include dependent district's non-property taxes here.]	R1B \$ _____
c. Other Local Government Units-Property Tax (1210) [Include only Ad Valorem taxes for dependent district's property taxes. Do not include penalties and interest here.]	R1C \$ _____
d. Other Local Government Units-Non-Property Tax (1220-1290) [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Include dependent district's non-property taxes here.]	R1D \$ _____
e. Tuition From Individuals (1310) [Include tuition from individuals only.]	R1E \$ _____
f. Tuition From Other LEAs Within The State (1320) [Include tuition from other LEAs within the State only.]	R1F \$ _____
g. Transportation Fees From Individuals (1410) [Include transportation fees from individuals only.]	R1G \$ _____
h. Transportation fees from other LEAs Within the State (1420) [Include transportation fees from other LEAs within the state only.]	R1H \$ _____
i. Earnings on Investments (1500-1540) [Include interest on investments, dividends on investments, gains or losses on sale of investments, earnings on investment in real property.]	R1I \$ _____
j. Food Service (excluding federal reimbursements) (1600-1630) [Include daily sales for reimbursable programs, school breakfast programs, special milk programs, and non-reimbursable programs. Also include special functions, Federal reimbursements should appear under 4500.]	R1J \$ _____

I. REVENUE FROM LOCAL SOURCES

**AMOUNT
(omit cents)**

<p>k. Student Activities (1700-1790) [Include admissions, bookstore sales, student organization membership dues and fees, student fees, and other student activity income.]</p>	<p style="text-align: center;">R1K</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 style="text-align: center;">R1L</p> <p>\$ _____</p>
<p>m. Textbook Revenues (1940) [Include textbook sales and rentals.]</p>	<p style="text-align: center;">R1M</p> <p>\$ _____</p>
<p>n. Summer School Revenue [Include tuition from students, other LEAs, fees and charges.]</p>	<p style="text-align: center;">R1N</p> <p>\$ _____</p>
<p>Local Sources of Revenue Subtotal (100.000) [EXCLUDE tuition from other LEAs within the State (1320) and transportation fees from other LEAs within the State (1420). Sum a-e, g, i-n.]</p>	<p style="text-align: center;">STR1</p> <p>\$ _____</p>

<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 style="text-align: center;">R2</p> <p>\$ _____</p>
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<p>III. REVENUE FROM STATE SOURCES (3000) [Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include revenues that must be used for a categorical or specific purpose. Include revenues to an LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation. Include payments to pension fund by other governmental jurisdiction for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets.]</p>	<p style="text-align: center;">R3</p> <p>\$ _____</p>
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IV. REVENUE FROM FEDERAL SOURCES

**AMOUNT
(omit cents)**

<p>a. Grants-in-Aid Direct from the Federal Government (4100.00, 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 style="text-align: center;">R4A</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 style="text-align: center;">R4B</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 style="text-align: center;">R4C</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 style="text-align: center;">R4D</p> <p>\$ _____</p>
<p>Federal Sources of Revenue Subtotal (4000)</p>	<p style="text-align: center;">STR4</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 style="text-align: center;">R5</p> <p>\$ _____</p>
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<p>TOTAL REVENUE FROM ALL SOURCES [Should agree with sum of subtotals I, II, III, and IV. DO NOT include other sources of revenue (5000).]</p>	<p style="text-align: center;">TR</p> <p>\$ _____</p>
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PUBLIC ELEMENTARY AND SECONDARY
EDUCATION EXPENDITURES

I. INSTRUCTION (100.000) ¹	AMOUNT (omit cents)
1. Salaries (100.00) [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]	E11 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	E12 \$ _____
3. Purchased services (300-500; exclude 560) [Include the services of teachers or others who provide instruction to students. Include computer-assisted instructional (CAI) expenditures, travel for instructional staff and per diem expenses. Exclude tuition (560).]	E13 \$ _____
4. Tuition (562, 563, 569) [Include tuition to other LEAs outside the State, tuition to private schools, and other tuition. Exclude (561).]	E14 \$ _____
5. Tuition to Other LEAs Within the State (561)	E15 \$ _____
6. Supplies (600) [Include amounts paid for items that are consumed, worn out or deteriorated through use. Examples include classroom teaching supplies, audiovisual supplies, books and periodicals. Do not include energy expenditures.]	E16 \$ _____
7. Property (700) [Include tangible property of a more or less permanent nature, other than land or buildings or improvements thereon. Examples are machinery, tools, trucks, cars, furniture and furnishings.]	E17 \$ _____
8. Other (800) [Include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations.]	E18 \$ _____
Instruction Expenditures Subtotal (100.000) [DO NOT include tuition to other LEAs within the State (561) or Property (700) in this subtotal.]	STE1 \$ _____

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

II. SUPPORT SERVICES (2000) [See instructions for a more detailed listing under each Support Services function and object.]	AMOUNT (omit cents)		
	Students ² (2100.00)	Instructional Staff ³ (2200)	General Administration ⁴ (2300)
1. Salaries (100.00) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 2. E212 \$ _____	Note: Include salaries only for staff in footnote 3. E213 \$ _____	Note: Include salaries only for staff in footnote 4. E214 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 2. E222 \$ _____	Note: Include employee benefits only for staff in footnote 3. E223 \$ _____	Note: Include employee benefits only for staff in footnote 4. E224 \$ _____
3. Purchased Services (300-500) [a. Include the services of medical doctors, social workers, psychologists, psychiatrists, audiologists and other consultants providing for student needs. b. Include expenditures for instructional staff (see footnote below). c. Include the services of legal firms, election services and staff relations and negotiations services. Travel for these staff is also included in a, b or c as appropriate.]	Note: Only include 3a here E232 \$ _____	Note: Only include 3b here E233 \$ _____	Note: Only include 3c here E234 \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are attendance supplies, medical supplies, films, tapes, paper supplies, books and periodicals.]	E242 \$ _____	E243 \$ _____	E244 \$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment and the like.]	E252 \$ _____	E253 \$ _____	E254 \$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E262 \$ _____	E263 \$ _____	E264 \$ _____
Support Services Expenditures Subtotal (2100.00-2300) [DO NOT include Property (700) in this subtotal. Sum 100.00-600, 800 for each column.]	Subtotal 2100.00 STE22 \$ _____	Subtotal 2200 STE23 \$ _____	Subtotal 2300 STE24 \$ _____

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

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

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

II. SUPPORT SERVICES (2000) [See instructions for a more detailed listing under each Support Services function and object.]	AMOUNT (omit cents)		
	School Administration⁵ (2400)	Operations and Maintenance⁶ (2600)	Student Transportation⁷ (2700)
1. Salaries (100.00) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 5. E215 \$ _____	Note: Include salaries only for staff in footnote 6. E216 \$ _____	Note: Include salaries only for staff in footnote 7. E217 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition, reimbursement, unemployment compensation, workmen's compensation, and other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 5. E225 \$ _____	Note: Include employee benefits only for staff in footnote 6. E226 \$ _____	Note: Include employee benefits only for staff in footnote 7. E227 \$ _____
3. Purchased Services (300-500) [a. Include the services of consultants, school scheduling firms, and administrative staff inservice training. b. Include the services of maintenance companies, security services, equipment repair companies and grounds upkeep concerns. c. Include the services of student busing companies and handicapped transportation services.]	Note: Only include 3a here E235 \$ _____	Note: Only include 3b here E236 \$ _____	Note: Only include 3c here E237 \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are books and periodicals, energy expenditures, services received from utility companies, food expenditures from school food service programs, and routine auto and bus maintenance.]	E245 \$ _____	E246 \$ _____	E247 \$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	E255 \$ _____	E256 \$ _____	E257 \$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E265 \$ _____	E266 \$ _____	E267 \$ _____
Support Services Expenditures Subtotal (2400-2700) [DO NOT include Property (700) in this subtotal. Sum 100.00-600, 800 for column.]	Subtotal 2400 STE25 \$ _____	Subtotal 2600 STE26 \$ _____	Subtotal 2700 STE27 \$ _____

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

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

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

II. SUPPORT SERVICES (2000) [See instructions for a more detailed listing under each Support Services function and object.]	AMOUNT (omit cents)	
	Other Support Services ⁸ (2500, 2800, 2900)	Total by object (100.00, 200, etc.)
1. Salaries (100.00) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 8. E218 \$ _____	TE21 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 8. E228 \$ _____	TE22 \$ _____
3. Purchased Services (300-500) [Include purchased business support services such as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating; purchased central support services such as planning, research, development, evaluations and data processing services. Travel for these staff is also included here.]	E238 \$ _____	TE23 \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books and periodicals.]	E248 \$ _____	TE24 \$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	E258 \$ _____	TE25 \$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees. Include short-term interest payments here.]	E268 \$ _____	TE26 \$ _____
Support Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100.00-600, 800 for each column.]	Subtotal 2500, 2800, 2900 STE28 \$ _____	Subtotal all support services (2100.00-2900) STE2T \$ _____

⁸Business support staff includes the chief business officer, the staff for supervisor of fiscal services, budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating staff. Central support staff (2800) includes planning, research, development, evaluation staff, as well as data processing staff. Other support services (2900) is designated for any support staff not included in Support Services (2100.00-2800).

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 (3100.00)⁹	Enterprise Operations (3200)¹⁰
1. Salaries (100.00) [Include gross salary while on the payroll of the LEA.]	E3A11 \$ _____	E3B11 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	E3A12 \$ _____	E3B12 \$ _____
3. Purchased Services (300-500) a. [Include purchased food service operations such as Pizza Hut, McDonalds, and SAGA. b. [Include purchased enterprise operations such as computer services, preschool, and handicapped.]	Note: Only include 3a here E3A13 \$ _____	Note: Only include 3b here E3B13 \$ _____
4. Supplies (600) a. [Include amounts paid for items such as silverware, trays, napkins, plates, etc.] b. [Include amounts paid for items such as computer diskettes, laser toner, etc.]	Note: Only include 4a here E3A14 \$ _____	Note: Only include 4b here E3B14 \$ _____
5. Property (700) a. [Include expenditures for oven, dishwasher, refrigerator, etc.] b. [Include expenditures for purchases of PCs, modems, printers.]	Note: Only include 5a here E3A2 \$ _____	Note: Only include 5b here E3B2 \$ _____
6. Other (800); exclude Interest on Bonds (830) [Put 830 in function 5100.00] [Include miscellaneous expenditures for goods and services not mentioned above.]	E3A16 \$ _____	E3B16 \$ _____
Operation of Non-Instructional Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100.00-600, 800 for each column.]	E3A1 \$ _____	E3B1 \$ _____

⁹Note that food services expenditures should be gross expenditures, even if substantially aided by federal nutrition programs. If food services are run as an enterprise operation in your state, enter amounts in 3100.00 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 100.00, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment].	E4A1 \$ _____ E4A2 \$ _____
b. Transportation for Public School Children 1. Include objects 100.00, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment].	E4B1 \$ _____ E4B2 \$ _____
c. Employee Benefits for Public School Employees 1. Include objects 100.00, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment].	E4C1 \$ _____ E4C2 \$ _____
d. Direct Program Support for Private School Students [Include expenditures by SEA or State made for/on behalf of private school students.]	E4D \$ _____
e. Direct Program Support for Public School Students (specify program name on dotted line) ----- ----- 1. Include objects 100.00, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment].	E4E1 \$ _____ E4E2 \$ _____
Direct Support Subtotal [DO NOT include Direct Program Support for Private School Students (d) or any Property (700) in this subtotal. Sum a.1, b.1., c.1., and e.1.]	STE4 \$ _____
V. Current Expenditures [Sum subtotals for I. Instruction (100.000), II. Support Services (2000), III. Non-Instruction (3000) (but <u>not</u> Community Services) and IV. Direct Program Support (but <u>not</u> Private School Student Aid). DO NOT include any Property (700) in this total.]	TE5 \$ _____

VI. Facilities Acquisition and Construction Services (4000)	AMOUNT (omit cents)
1. Non-Property Expenditures (Construction) (4100.00-4900) [Include salaries (100.00), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600) and other expenditures (800).]	E61 \$ _____
2. Property Expenditures [Include Land and Improvements (710), and Land and Existing Buildings (720).]	E62 \$ _____
3. Equipment [Include expenditures for the initial purchase of newly constructed or renovated schools, and replacement items of equipment (730).]	E63 \$ _____

VII. Other Uses (5000) [Include debt service payments (principal and interest).]	
a. Debt Services (5100.00) [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).]	E7A1 \$ _____
2. Redemption of Principal (910)	E7A2 \$ _____
Other Uses Subtotal	STE7 \$ _____

VIII. Community Services (3300) [Include expenditures for child care and community swimming pool.]	AMOUNT (omit cents)
1. Include objects 100.00, 200, 300-500, 600 and 800. DO NOT include Property (700).	E81 \$ _____
2. Property (700) [furniture, fixtures, equipment]	E82 \$ _____
IX. Direct Cost Programs [Include here educational expenditures for other than public pre-K through 12 programs not shown above.]	
a. Non-Public School Programs (program #500) [Do not include property (object 700).]	E9A \$ _____
b. Adult Education (program #600) [Do not include property (object 700).]	E9B \$ _____
c. Community College (program #700) [Do not include property (object 700).]	E9C \$ _____
d. Other (specify program name on dotted line) _____ _____ _____	E9D \$ _____
IX. Direct Cost Programs	
1. Property (700) [Include property from Non-Public School Programs (#500), Adult Education (#600), Community College (#700) and Other.]	E91 \$ _____
Direct Cost Programs Subtotal [DO NOT include Property (700) in this subtotal.]	STE9 \$ _____
X. Property (700)	
[Total from Property in Instruction (I), Support Services (II), Operation of Non-Instructional Services (III), Direct Program Support (IV), Property Expenditures and Equipment (VI), Community Services (VIII) and Direct Cost Programs (IX).]	TE10 \$ _____
XI. Total Expenditures For Education [Sum Current Expenditures (V), Non-Property Expenditures (VI), Community Services (VIII), Direct Cost Programs (IX) and Property (X). DO NOT include Other Uses (VII).]	TE11 \$ _____

XII. Exclusions from Current Expenditures for State per pupil expenditures (SPPE)	AMOUNT (omit cents) (shaded areas need not be completed)
a. Tuition paid by individuals (1310)	Obtained from p. 1 (1310)
b. Transportation fees paid by individuals (1410)	Obtained from p.1 (1410)
c. Title I expenditures [Note: DO NOT simply restate revenues received. This item is to contain expenditures.]	X12C \$ _____
d. Title I carryover expenditures	X12D \$ _____
e. Title VI expenditures [Note: DO NOT simply restate revenues received. This item is to contain expenditures.]	X12E \$ _____
f. Title VI carryover expenditures	X12F \$ _____
g. Food Service revenues (1630)	Obtained from p.1 (1630)
h. Student activities revenues (1700-1790)	Obtained from p.2 (1700-1790)
i. Textbook revenues (1940)	Obtained from p.2 (1940)
j. Summer School Revenues	Obtained from p.2
Total Exclusions (sum a..j) (NCES will compute this)	
XIII. Net Current Expenditure as defined by Hawkins-Stafford Education Amendments of 1988 (P.L. 100.00-297). [Subtract Total Exclusions (XII) from Current Expenditures (V)] (NCES will compute this)	

XIV. Average Daily Attendance (ADA)	Use either method A or B
A. ADA as defined by State Law [Append definition, statutory citation, length of school year and length of school day.]	A14A
B. ADA as defined by NCES [The aggregate days of attendance of a given school during a given reporting period divided by the number of days in session during this period.]	A14B

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

Appendix G. Fiscal Data Plan Questions

Fiscal Data Plan: FY 2001

1. ADOPTION OF GASB-34 CHANGES

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34. This statement established new requirements for the preparation of state and local government financial statements, including the addition of an entity-wide statement of activities using the economic resources measurement focus and the accrual basis of accounting. The statement of activities also calls for reporting depreciation expense. A complete description of Statement No. 34 can be found at the following website:

<http://www.rutgers.edu/accounting/raw/gasb/repmodel/index.html>

Statement No. 34 will be effective for the FY 2002 financial statements of public entities with more than \$100 million of total annual revenues and for the FY 2003 or FY 2004 statements of smaller entities.

Each state education agency will need to closely examine their state-wide financial reporting system to determine changes needed in order to be in compliance with Statement No. 34.

- A. Are GASB-34 requirements causing you to make changes in your statewide finance reporting format for LEA's?
- B. If **YES**, when will these changes be made?
- C. After the changes are made will you still be able to report property expenditures (object 700) in NPEFS?
- D. After the changes are made will you be able to report the facilities acquisition and construction services (function 4000) in NPEFS ?
- E. Are there any other NPEFS items that will be affected by GASB 34 requirements?
- F. If yes, please identify and explain how they will be affected:

2. STUDENT ACTIVITY REPORTING

A. Do your reported student activity revenues include amounts for:

- 1. Sales by students for bookstores
- 2. Revenue from patrons of school sponsored activities, i.e. sports and concerts
- 3. Student organization dues and fees
- 4. Other fees from students, i.e. lockers

Appendix G. Fiscal Data Plan Questions

B. Where do you report student activity expenditures:

1. Instruction
2. Enterprise operations
3. Instructional staff support services
4. Other, please list

3. DIRECT PROGRAM SUPPORT

A. Do you include Direct Program support monies in the Revenue section of your NPEFS report?

B. If you are able to report these amounts in their appropriate expenditure functions, please fill in the amounts on the following lines for further analysis.

- a. Textbooks for Public School Children
- b. Transportation for Public School Children
 1. Property (700)
- c. Employee Benefits for Public School Employees
 1. Property (700)
- d. Direct Program Support for Private School Children
- e. Direct Program Support for Public School Children

1. Specify Program

Appendix H. Data Plan Responses from FY 2001 NPEFS collection, Page 1

STATE	1.A	1.B	1.C	1.D	1.E
	GASB34-Changes	Date of change	GASB34-Property	GASB34-FACS Exp	GASB34-other-a
Alabama	NO	—	—	—	—
Alaska	YES	Jun-05	YES	YES	YES
Arizona	NO	—	—	—	—
Arkansas	NO	—	YES	YES	NO
California	YES	Jun-02	YES	YES	NO
Colorado	YES	Jul-01	YES	YES	NO
Connecticut	NO	—	—	—	—
Delaware	YES	Jul-02	YES	YES	NO
District of Columbia	YES	Oct-01	YES	YES	NO
Florida	YES	Jun-02	YES	YES	NO
Georgia	NO	—	YES	YES	NO
Hawaii	NO	—	—	—	—
Idaho	NO	—	—	YES	NO
Illinois	NO	—	—	—	—
Indiana	NO	—	—	—	—
Iowa	NO	—	YES	YES	—
Kansas	NO	—	YES	YES	NO
Kentucky	YES	Jun-03	YES	YES	NO
Louisiana	NO	—	—	—	—
Maine	YES	Jul-04	YES	YES	NO
Maryland	NO	—	YES	YES	NO
Massachusetts	YES	Jun-02	—	—	NO
Michigan	NO	—	—	—	—
Minnesota	NO	—	—	—	NO
Mississippi	—	—	—	—	—
Missouri	NO	—	—	—	NO
Montana	NO	—	YES	YES	NO
Nebraska	NO	—	—	—	NO
Nevada	NO	—	—	—	NO
New Hampshire	YES	—	NO	YES	NO
New Jersey	YES	Jun-02	YES	YES	NO
New Mexico	NO	—	YES	YES	NO
New York	YES	Jul-02	YES	YES	YES
North Carolina	—	—	—	—	—
North Dakota	NO	—	—	—	—
Ohio	NO	—	YES	YES	NO
Oklahoma	NO	—	YES	—	—
Oregon	YES	Jul-01	YES	YES	NO
Pennsylvania	YES	Oct-02	YES	YES	NO
Rhode Island	NO	—	—	—	—
South Carolina	YES	Jul-01	YES	YES	NO
South Dakota	NO	—	YES	YES	NO
Tennessee	YES	—	YES	YES	NO
Texas	YES	Sep-01	YES	YES	NO
Utah	YES	Jun-02	YES	YES	NO
Vermont	YES	Jul-04	YES	YES	—
Virginia	NO	—	YES	YES	NO
Washington	YES	Sep-02	YES	YES	NO
West Virginia	YES	Jun-04	YES	YES	NO
Wisconsin	YES	Aug-03	YES	YES	NO
Wyoming	NO	—	—	—	—
American Samoa	NO	—	YES	YES	NO
Guam	—	—	—	—	—
Northern Marianas	—	—	—	—	—
Puerto Rico	NO	—	YES	YES	NO
Virgin Islands	—	—	—	—	—

— Missing.

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), National Public Education Financial Survey, FY 2001 (Revision 1b, Revised June 2004).

Appendix H. Data Plan Responses from FY 2001 NPEFS collection, Page 2

STATE	1.F GASB34-other-b	2.A.1 Student Act Rev- Bookstore Sales	2.A.2 Student Act Rev- Patron Revs	2.A.3 Student Act Rev- Dues & Fees	2.A.4 Student Act Rev- Other Fees	2.B.1 Student Act Exp- Instruction
Alabama	—	YES	YES	YES	YES	YES
Alaska	Unidentified	YES	YES	YES	YES	YES
Arizona	—	—	—	—	YES	YES
Arkansas	—	YES	YES	YES	—	YES
California	Changes few ¹	—	—	—	—	YES
Colorado	—	YES	YES	YES	YES	YES
Connecticut	—	—	—	—	—	—
Delaware	—	—	YES	—	—	YES
District of Columbia	—	—	YES	YES	YES	—
Florida	Changes to fiduciary fund ²	YES	YES	YES	YES	YES
Georgia	—	—	—	—	YES	—
Hawaii	—	—	YES	—	—	YES
Idaho	None at this time	—	—	—	—	—
Illinois	—	YES	YES	YES	YES	—
Indiana	—	—	—	—	—	—
Iowa	Collect at fund level ³	YES	YES	YES	YES	YES
Kansas	—	—	—	—	—	—
Kentucky	—	—	—	—	—	—
Louisiana	—	—	—	—	—	—
Maine	—	—	YES	YES	—	—
Maryland	—	YES	YES	YES	YES	—
Massachusetts	—	—	YES	—	—	YES
Michigan	—	—	YES	—	YES	YES
Minnesota	—	—	YES	—	—	YES
Mississippi	—	—	—	—	—	—
Missouri	—	YES	YES	YES	YES	YES
Montana	—	YES	YES	YES	YES	YES
Nebraska	—	—	YES	YES	—	—
Nevada	—	YES	YES	YES	YES	—
New Hampshire	—	YES	YES	YES	YES	—
New Jersey	—	YES	YES	YES	YES	YES
New Mexico	—	—	YES	YES	YES	YES
New York	e-mailing list of changes	—	YES	—	YES	—
North Carolina	—	—	—	—	—	—
North Dakota	—	YES	YES	YES	YES	—
Ohio	—	YES	YES	YES	YES	—
Oklahoma	Fixed asset codes ⁴	YES	YES	YES	YES	YES
Oregon	—	YES	YES	YES	YES	—
Pennsylvania	—	YES	YES	YES	YES	—
Rhode Island	—	YES	YES	YES	YES	YES
South Carolina	—	YES	YES	YES	YES	YES
South Dakota	—	—	YES	—	YES	YES
Tennessee	Ongoing changes ⁵	YES	—	—	YES	YES
Texas	—	—	YES	—	—	YES
Utah	—	YES	YES	YES	YES	—
Vermont	Too soon to tell ⁶	—	YES	—	—	YES
Virginia	—	YES	YES	YES	YES	YES
Washington	—	YES	YES	YES	YES	—
West Virginia	—	YES	YES	YES	YES	—
Wisconsin	—	—	YES	—	YES	—
Wyoming	—	YES	YES	YES	YES	YES
American Samoa	—	—	YES	—	YES	—
Guam	—	—	—	—	—	—
Northern Marianas	—	—	—	—	—	—
Puerto Rico	—	—	—	—	—	YES
Virgin Islands	—	—	—	—	—	—

— Missing.

- 1) Changes are few. They relate mostly to minor refinement of some LEAs use of certain funds. The newly required government-wide statements will not otherwise significantly alter current reporting practices.
- 2) The questions above are not really appropriate relative to the NPEFS. GASB Statement 34 made changes to the fiduciary fund structure and this is the only structural change to school
- 3) Iowa will collection information at the fund level prior to districts/AEAs making the adjustments necessary to complete the entity-wide financial statements.
- 4) We have fixed asset codes in our reporting now and always have.
- 5) Changes ongoing as GASB34 kicks in for individual counties (changes on county level & in stand-alone LEAs).
- 6) We are at an early stage, so it is too soon to tell. Also, we will do our best to collect the info NPEFS requests, so guidance would be appreciated.

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), National Public Education Financial Survey, FY 2001 (Revision 1b, Revised June 2004).

Appendix H. Data Plan Responses from FY 2001 NPEFS collection, Page 3

STATE	2.B.2 Student Act Exp- Enterprise Ops	2.B.3 Student Act Exp- Inst Staff Supp	2.B.4 Student Act Exp- Other	3.A Dir Prog Supp-Rev	3.B.a Dir Prog Supp-Exp Textbooks	3.B.b Exp Transportation
Alabama	—	YES	YES ⁷	NO	—	—
Alaska	—	—	—	NO	—	—
Arizona	—	—	—	NO	—	—
Arkansas	—	—	YES ⁸	YES	—	—
California	—	—	(9)	YES	—	—
Colorado	YES	YES	YES ¹⁰	NO	—	—
Connecticut	—	—	—	YES	—	—
Delaware	—	—	(11)	YES	0	0
District of Columbia	—	—	YES ¹²	YES	—	—
Florida	—	—	—	NO	—	—
Georgia	YES	—	—	YES	—	—
Hawaii	—	—	—	YES	—	—
Idaho	—	—	YES ¹³	NO	—	—
Illinois	—	—	YES ¹⁴	YES	54,384,200	16,120,000
Indiana	—	—	(15)	YES	—	—
Iowa	YES	—	(16)	NO	—	—
Kansas	—	—	(17)	YES	—	—
Kentucky	—	—	(18)	NO	—	—
Louisiana	—	—	(19)	YES	—	—
Maine	YES	—	—	YES	—	—
Maryland	YES	—	—	YES	—	—
Massachusetts	—	—	—	YES	—	—
Michigan	—	—	—	NO	—	—
Minnesota	—	—	—	YES	—	—
Mississippi	—	—	—	—	—	—
Missouri	—	—	—	NO	—	—
Montana	—	—	—	NO	—	—
Nebraska	YES	—	—	NO	—	—
Nevada	—	—	YES ²⁰	YES	—	—
New Hampshire	YES	—	—	NO	—	—
New Jersey	—	—	—	NO	—	—
New Mexico	—	—	YES ²¹	NO	—	—
New York	—	—	(22)	—	—	—
North Carolina	—	—	—	—	—	—
North Dakota	—	—	YES ²³	NO	—	—
Ohio	YES	—	—	NO	—	—
Oklahoma	YES	YES	YES ²⁴	YES	0	0
Oregon	—	—	YES ²⁵	NO	—	—
Pennsylvania	—	—	(26)	YES	—	—
Rhode Island	—	—	—	YES	—	—
South Carolina	YES	YES	—	YES	44,486,742	38,031,569
South Dakota	—	—	—	NO	—	—
Tennessee	—	—	—	YES	—	—
Texas	—	—	—	YES	276,963,400	—
Utah	—	—	YES ²⁷	NO	—	—
Vermont	—	—	—	YES	—	—
Virginia	YES	—	—	YES	—	—
Washington	YES	—	—	NO	—	—
West Virginia	—	—	YES ²⁸	YES	—	—
Wisconsin	—	—	(29)	NO	—	—
Wyoming	—	—	—	NO	—	—
American Samoa	—	YES	—	YES	—	—
Guam	—	—	—	—	—	—
Northern Marianas	—	—	—	—	—	—
Puerto Rico	—	—	—	YES	0	0
Virgin Islands	—	—	—	—	—	—

— Missing.

7) They are reported in the function that best fits the expenditure.

8) Student Support Services

- 9) Student activities conducted by groups wholly separate from the LEA, such as parent associations or student body organizations, are not reported. Ancillary student activities conducted by the LEA are reported in the instructional program.
- 10) General Administration, School Administration, Other Support-Business Operations, Transportation, Technology, Non-Instructional Support
- 11) For Question 1, revenues that support club activities are handled through a checking acct at the district. What we report under Student Activities are gate receipts from athletic events.
- 12) Student Activity expenditures are not reported in the DC Public Schools financial statement. Student activity is reported as a fiduciary fund
- 13) We do not include student activity funds in our NPEFS reporting.
- 14) Agency Fund
- 15) Indiana does not collect or report student activity revenues or expenditures
- 16) The majority is in enterprise. If student activities are supported by state aid and property tax, that portion is in instruction.
- 17) We have not included building level reporting at this time.
- 18) These revenues from these student activities are not reported.
- 19) We cannot report student activity information; it has always been imputed for us.
- 20) Other Support Services (2900)
- 21) Student Transportation
- 22) This is filed as part of annual audit report as required by regulations of NYS Ed. Commissioner Section 172.3
- 23) Transportation - support expense (2700), Extracurricular - non-instructional (3400)
- 24) Our activity fund expenditures are in each function/object code that is correct for the expenditure.
- 25) It varies, depending on the activity. Most of it is through Instruction.
- 26) No one specific area.
- 27) Fiduciary/agency funds
- 28) School Sponsored Activities
- 29) Student activity revenue not linked to expenditure. Revenue is receipted into general fund.

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), National Public Education Financial Survey, FY 2001 (Revision 1b, Revised June 2004).

Appendix H. Data Plan Responses from FY 2001 NPEFS collection, Page 4

STATE	3.B.c	3.B.c.1	3.B.d	3.B.e	3.B.e.1
	Dir Prog Supp- Exp Emp Benefits	Dir Prog Supp- Exp Emp Ben Prop	Dir Prog Supp- Exp Priv Sch Students	Dir Prog Supp- Exp Publ Sch Students	Dir Prog Supp- Exp Publ Sch Prop
Alabama	—	—	—	—	—
Alaska	—	—	—	—	—
Arizona	—	—	—	—	—
Arkansas	—	—	—	—	—
California	837,338,791	—	—	—	—
Colorado	—	—	—	—	—
Connecticut	—	—	—	—	—
Delaware	0	0	3,300,000 ³⁰	0	0
District of Columbia	200,000	—	—	—	—
Florida	—	—	—	—	—
Georgia	113,784,820 ³¹	—	—	17,478,243 ³²	—
Hawaii	—	—	321,485	—	—
Idaho	—	—	—	—	—
Illinois	785,179,264	—	—	80,410,400	—
Indiana	605,900,000	—	—	102,268,633	—
Iowa	—	—	—	—	—
Kansas	88,462,484 ³³	—	—	—	—
Kentucky	—	—	—	—	—
Louisiana	—	—	—	—	—
Maine	162,620,983 ³⁴	—	201,000 ³⁵	—	—
Maryland	—	—	—	—	—
Massachusetts	615,862,918	—	64,761,440	—	—
Michigan	—	—	—	—	—
Minnesota	—	—	—	41,659,408 ³⁶	—
Mississippi	—	—	—	—	—
Missouri	—	—	—	—	—
Montana	—	—	—	—	—
Nebraska	—	—	—	—	—
Nevada	—	—	—	7,026,500	—
New Hampshire	—	—	—	—	—
New Jersey	—	—	—	—	—
New Mexico	—	—	—	—	—
New York	—	—	—	—	—
North Carolina	—	—	—	—	—
North Dakota	—	—	—	—	—
Ohio	—	—	—	—	—
Oklahoma	33,671,098 ³⁷	0	0	6,530,354	0
Oregon	—	—	—	—	—
Pennsylvania	302,674	—	20,558,380	—	—
Rhode Island	35,987,467 ³⁸	—	—	30,775,774	—
South Carolina	0	0	0	0	—
South Dakota	—	—	—	—	—
Tennessee	—	—	—	—	—
Texas	—	—	—	—	—
Utah	—	—	—	—	—
Vermont	19,143,827 ³⁹	—	—	—	—
Virginia	31,085,193	—	—	1,141,398	—
Washington	—	—	—	—	—
West Virginia	—	—	—	23,367,056	16,872,350
Wisconsin	—	—	40,295 ⁴⁰	—	—
Wyoming	—	—	—	—	—
American Samoa	—	—	806,957 ⁴¹	—	—
Guam	—	—	—	—	—
Northern Marianas	—	—	—	—	—
Puerto Rico	0	0	7,803,444 ⁴²	0	0
Virgin Islands	—	—	—	—	—

— Missing.

30) Non-public school transportation reimbursement

31) On behalf payments for retired personnel

32) Three states operated schools

33) KPERS (KS Public Employees Retirement)

34) Teacher Retirement

35) Private School Services

36) Misc.

37) Psychometrist

38) State Housing Aid Program

39) Contribution to Teachers Retirement System

40) Milwaukee Choice & Charter Programs

41) Title VI

42) Title I, Title III, Title VI

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), National Public Education Financial Survey, FY 2001 (Revision 1b, Revised June 2004).

Appendix I. Sample Tables

Table 1. Revenues for public elementary and secondary schools, by source and state: School year 2000–01

[In thousands of dollars]

State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States	\$401,356,120 ¹	\$171,427,930 ¹	\$1,244,910	\$199,583,097	\$29,100,183
Alabama	4,812,302	1,465,636	11,626	2,881,224	453,817
Alaska	1,370,271	372,002	0	782,348	215,921
Arizona	6,206,163 ¹	2,457,746 ¹	155,770	2,961,902	630,745
Arkansas	2,812,169	870,788	4,539	1,676,138	260,705
California	51,007,510	15,455,448	0	31,392,549	4,159,513
Colorado	5,349,899	2,807,615	20,625	2,222,083	299,576
Connecticut	6,460,491	3,630,884	0	2,553,180	276,427
Delaware	1,112,519	292,016	0	732,599	87,904
District of Columbia	1,042,711	927,184	0		115,527
Florida	17,866,868	7,572,396	0	8,695,213	1,599,259
Georgia	12,191,113	5,444,288	0	5,963,337	783,487
Hawaii	1,682,330	30,062	0	1,511,317	140,951
Idaho	1,593,966	487,883	0	977,438	128,646
Illinois	18,217,079	10,671,377	0	6,124,183	1,421,519
Indiana	9,033,180	3,670,449	64,289	4,833,954	464,489
Iowa	3,954,178	1,752,946	8,835	1,943,708	248,689
Kansas	3,625,810	1,129,960	66,160	2,198,216	231,473
Kentucky	4,509,893	1,358,888	0	2,702,932	448,073
Louisiana	5,060,133	1,981,902	0	2,497,875	580,356
Maine	1,934,178	917,783	0	863,295	153,100
Maryland	7,846,891	4,440,714	0	2,928,715	477,463
Massachusetts	10,148,498	5,216,679	0	4,420,622	511,198
Michigan	16,358,532	4,632,602	5,950	10,603,606	1,116,374
Minnesota	7,873,549	2,526,150	210,950	4,765,802	370,648
Mississippi	2,903,534	895,077	527	1,607,126	400,804
Missouri	7,102,501	3,914,441	34,922	2,661,904	491,233
Montana	1,140,168	363,504	102,673	542,692	131,299
Nebraska	2,307,804	1,317,357	16,992	805,419	168,036
Nevada	2,393,494	1,587,529	0	683,605	122,360
New Hampshire	1,714,147	751,907	0	884,875	77,365
New Jersey	15,967,075	8,668,260	123	6,669,858	628,834
New Mexico	2,426,705	362,942	0	1,725,551	338,213
New York	34,266,171	16,309,733	176,733	15,818,051	1,961,653
North Carolina	9,262,181	2,447,352	0	6,144,449	670,380
North Dakota	767,798	356,189	9,821	299,089	102,697
Ohio	16,649,361	8,406,706	47,960	7,187,325	1,007,370
Oklahoma	4,034,825	1,164,727	73,201	2,386,216	410,681
Oregon	4,564,408	1,598,529	62,788	2,566,099	336,992
Pennsylvania	17,053,891	9,480,665	21,699	6,443,673	1,107,854
Rhode Island	1,545,675	802,319	0	652,723	90,634
South Carolina	5,459,399	2,071,464	0	2,941,097	446,838
South Dakota	885,229	450,223	14,594	312,880	107,532
Tennessee	5,711,950	2,655,264	0	2,532,336	524,351
Texas	30,469,570	14,888,048	69,330	12,855,241	2,656,951
Utah	2,745,656	932,467	0	1,608,249	204,939
Vermont	1,035,679	242,592	0	732,563	60,523
Virginia	9,313,330	4,853,009	0	3,939,548	520,773
Washington	8,058,875	2,361,257	0	5,072,388	625,231
West Virginia	2,375,788	679,529	2,674	1,450,453	243,131
Wisconsin	8,327,255	3,484,353	0	4,424,429	418,472
Wyoming	803,414	269,090	62,128	403,020	69,176

Outlying areas					
American Samoa	58,262	1,813	77	10,551	45,822
Guam	—	—	—	—	—
Northern Marianas	55,164	315	0	37,230	17,619
Puerto Rico	2,331,691	914	0	1,658,907	671,870
Virgin Islands	165,801	137,546	0	0	28,256

—Not available.

¹Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National figures do not include outlying areas.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000–01 (Revision 1b, Revised June 2004).

Appendix I. Sample Tables

Table 2. Percentage distribution of revenue for public elementary and secondary schools, by source and state:
School year 2000–01

State	Within-state percentage distribution			
	Local	Intermediate	State	Federal
United States ¹	42.7	0.3	49.7	7.3
Alabama	30.5	0.2	59.9	9.4
Alaska	27.1	0.0	57.1	15.8
Arizona ¹	39.6	2.5	47.7	10.2
Arkansas	31.0	0.2	59.6	9.3
California	30.3	0.0	61.5	8.2
Colorado	52.5	0.4	41.5	5.6
Connecticut	56.2	0.0	39.5	4.3
Delaware	26.2	0.0	65.9	7.9
District of Columbia	88.9	0.0	0.0	11.1
Florida	42.4	0.0	48.7	9.0
Georgia	44.7	0.0	48.9	6.4
Hawaii	1.8	0.0	89.8	8.4
Idaho	30.6	0.0	61.3	8.1
Illinois	58.6	0.0	33.6	7.8
Indiana	40.6	0.7	53.5	5.1
Iowa	44.3	0.2	49.2	6.3
Kansas	31.2	1.8	60.6	6.4
Kentucky	30.1	0.0	59.9	9.9
Louisiana	39.2	0.0	49.4	11.5
Maine	47.5	0.0	44.6	7.9
Maryland	56.6	0.0	37.3	6.1
Massachusetts	51.4	0.0	43.6	5.0
Michigan	28.3	0.0	64.8	6.8
Minnesota	32.1	2.7	60.5	4.7
Mississippi	30.8	0.0	55.4	13.8
Missouri	55.1	0.5	37.5	6.9
Montana	31.9	9.0	47.6	11.5
Nebraska	57.1	0.7	34.9	7.3
Nevada	66.3	0.0	28.6	5.1
New Hampshire	43.9	0.0	51.6	4.5
New Jersey	54.3	0.0	41.8	3.9
New Mexico	15.0	0.0	71.1	13.9
New York	47.6	0.5	46.2	5.7
North Carolina	26.4	0.0	66.3	7.2
North Dakota	46.4	1.3	39.0	13.4
Ohio	50.5	0.3	43.2	6.1
Oklahoma	28.9	1.8	59.1	10.2
Oregon	35.0	1.4	56.2	7.4
Pennsylvania	55.6	0.1	37.8	6.5
Rhode Island	51.9	0.0	42.2	5.9
South Carolina	37.9	0.0	53.9	8.2
South Dakota	50.9	1.6	35.3	12.1
Tennessee	46.5	0.0	44.3	9.2
Texas	48.9	0.2	42.2	8.7
Utah	34.0	0.0	58.6	7.5
Vermont	23.4	0.0	70.7	5.8
Virginia	52.1	0.0	42.3	5.6
Washington	29.3	0.0	62.9	7.8
West Virginia	28.6	0.1	61.1	10.2
Wisconsin	41.8	0.0	53.1	5.0
Wyoming	33.5	7.7	50.2	8.6

Outlying areas				
American Samoa	3.1	0.1	18.1	78.6
Guam	—	—	—	—
Northern Marianas	0.6	0.0	67.5	31.9
Puerto Rico	0.0	0.0	71.1	28.8
Virgin Islands	83.0	0.0	0.0	17.0

—Not available.

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

NOTE: Detail may not sum to totals because of rounding. National figures do not include outlying areas.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000–01 (Revision 1b, Revised June 2004).

Appendix I. Sample Tables

Table 3. Current expenditures for public elementary and secondary schools, by function and state: School year 2000–01

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	\$348,360,841 ¹	\$214,333,003 ¹	\$119,434,740	\$14,593,098 ¹
Alabama	4,354,794	2,685,185	1,372,039	297,570
Alaska	1,229,036	706,834	480,533	41,669
Arizona	4,846,105	2,744,558	1,782,542	319,005
Arkansas	2,505,179	1,529,997	835,105	140,077
California	42,908,787	26,669,527	14,607,413	1,631,847
Colorado	4,758,173	2,720,856	1,864,821	172,495
Connecticut	5,693,207	3,636,781	1,847,122	209,305
Delaware	1,027,224	624,720	355,721	46,784
District of Columbia	830,299	412,276	394,657	23,366
Florida	15,023,514	8,765,578	5,527,470	730,466
Georgia	10,011,343	6,348,453	3,147,603	515,287
Hawaii	1,215,968	732,495	412,198	71,275
Idaho	1,403,190	860,621	481,262	61,308
Illinois	15,634,490	9,329,437	5,790,227	514,826
Indiana	7,548,487	4,649,180	2,594,493	304,814
Iowa	3,430,885	2,009,507	1,165,065	256,313
Kansas	3,264,698	1,916,207	1,197,443	151,049
Kentucky	4,047,392	2,480,235	1,353,852	213,305
Louisiana	4,485,878	2,703,004	1,488,369	294,505
Maine	1,704,422	1,140,002	506,477	57,943
Maryland	7,044,881	4,324,798	2,371,271	348,812
Massachusetts	9,272,387	6,149,924	2,794,329	328,134
Michigan	14,243,597	8,314,919	5,498,768	429,910
Minnesota	6,531,198	4,056,664	2,203,771	270,762
Mississippi	2,576,457	1,556,216	852,422	167,818
Missouri	6,076,169	3,686,233	2,124,095	265,841
Montana	1,041,760	642,783	356,661	42,316
Nebraska	2,067,290	1,289,065 ¹	625,145	153,080 ¹
Nevada	1,978,480	1,235,986	679,607	62,886
New Hampshire	1,518,792	986,636	483,011	49,145
New Jersey	14,773,650	8,757,552	5,569,389	446,709
New Mexico	2,022,093	1,124,723	799,469	97,902
New York	30,884,292	20,964,737	9,079,172	840,384
North Carolina	8,201,901	5,205,893	2,541,222	454,786
North Dakota	668,814	398,009	215,431	55,374
Ohio	13,893,495	8,126,488	5,283,554	483,453
Oklahoma	3,750,542	2,170,392	1,339,283	240,866
Oregon	4,112,069	2,416,798	1,553,536	141,735
Pennsylvania	14,895,316	9,301,282	5,034,564	559,470
Rhode Island	1,465,703	945,243	482,636	37,824
South Carolina	4,492,161	2,688,234	1,557,201	246,726
South Dakota	796,133	472,130	282,454	41,549
Tennessee	5,170,379	3,331,249	1,584,632	254,498
Texas	26,546,557	16,045,613	9,176,521	1,324,423
Utah	2,250,339	1,455,772	659,359	135,208
Vermont	934,031	605,140	303,403	25,488
Virginia	8,335,805	5,144,215	2,865,859	325,731
Washington	6,782,136 ¹	4,025,938 ¹	2,426,047	330,150
West Virginia	2,157,568	1,325,664	706,549	125,355
Wisconsin	7,249,081	4,493,131	2,526,174	229,776
Wyoming	704,695	426,125	254,792	23,778

Outlying areas				
American Samoa	40,642	16,551	16,136	7,954
Guam	—	—	—	—
Northern Marianas	49,151	40,009	6,321	2,821
Puerto Rico	2,257,837	1,578,747	465,714	213,376
Virgin Islands	125,252	78,554	40,007	6,691

—Not available.

¹Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National figures do not include outlying areas.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000–01 (Revision 1b, Revised June 2004).

Appendix I. Sample Tables

Table 4. Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 2000–01

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States ¹	61.5	34.3	4.2
Alabama	61.7	31.5	6.8
Alaska	57.5	39.1	3.4
Arizona	56.6	36.8	6.6
Arkansas	61.1	33.3	5.6
California	62.2	34.0	3.8
Colorado	57.2	39.2	3.6
Connecticut	63.9	32.4	3.7
Delaware	60.8	34.6	4.6
District of Columbia	49.7	47.5	2.8
Florida	58.3	36.8	4.9
Georgia	63.4	31.4	5.1
Hawaii	60.2	33.9	5.9
Idaho	61.3	34.3	4.4
Illinois	59.7	37.0	3.3
Indiana	61.6	34.4	4.0
Iowa	58.6	34.0	7.5
Kansas	58.7	36.7	4.6
Kentucky	61.3	33.4	5.3
Louisiana	60.3	33.2	6.6
Maine	66.9	29.7	3.4
Maryland	61.4	33.7	5.0
Massachusetts	66.3	30.1	3.5
Michigan	58.4	38.6	3.0
Minnesota	62.1	33.7	4.1
Mississippi	60.4	33.1	6.5
Missouri	60.7	35.0	4.4
Montana	61.7	34.2	4.1
Nebraska ¹	62.4	30.2	7.4
Nevada	62.5	34.3	3.2
New Hampshire	65.0	31.8	3.2
New Jersey	59.3	37.7	3.0
New Mexico	55.6	39.5	4.8
New York	67.9	29.4	2.7
North Carolina	63.5	31.0	5.5
North Dakota	59.5	32.2	8.3
Ohio	58.5	38.0	3.5
Oklahoma	57.9	35.7	6.4
Oregon	58.8	37.8	3.4
Pennsylvania	62.4	33.8	3.8
Rhode Island	64.5	32.9	2.6
South Carolina	59.8	34.7	5.5
South Dakota	59.3	35.5	5.2
Tennessee	64.4	30.6	4.9
Texas	60.4	34.6	5.0
Utah	64.7	29.3	6.0
Vermont	64.8	32.5	2.7
Virginia	61.7	34.4	3.9
Washington ¹	59.4	35.8	4.9
West Virginia	61.4	32.7	5.8
Wisconsin	62.0	34.8	3.2
Wyoming	60.5	36.2	3.4

Outlying areas			
American Samoa	40.7	39.7	19.6
Guam	—	—	—
Northern Marianas	81.4	12.9	5.7
Puerto Rico	69.9	20.6	9.5
Virgin Islands	62.7	31.9	5.3

—Not available.

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

NOTE: Detail may not sum to totals because of rounding. National figures do not include outlying areas.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000–01 (Revision 1b, Revised June 2004).

Appendix I. Sample Tables

Table 5. Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 2000–01

State	Fall 2000 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States	47,203,539 ¹	\$7,380 ^{1,2}	\$4,541 ^{1,2}	\$2,530 ¹	\$309 ^{1,2}
Alabama	739,992 ¹	5,885 ¹	3,629 ¹	1,854 ¹	402 ¹
Alaska	133,356	9,216	5,300	3,603	312
Arizona	877,696	5,521	3,127	2,031	363
Arkansas	449,959	5,568	3,400	1,856	311
California	6,140,814 ¹	6,987 ¹	4,343 ¹	2,379 ¹	266 ¹
Colorado	724,508	6,567	3,755	2,574	238
Connecticut	562,179	10,127	6,469	3,286	372
Delaware	114,676	8,958	5,448	3,102	408
District of Columbia	68,925	12,046	5,982	5,726	339
Florida	2,434,821	6,170	3,600	2,270	300
Georgia	1,444,937	6,929	4,394	2,178	357
Hawaii	184,360	6,596	3,973	2,236	387
Idaho	245,117	5,725	3,511	1,963	250
Illinois	2,048,792	7,631	4,554	2,826	251
Indiana	989,267	7,630	4,700	2,623	308
Iowa	495,080	6,930	4,059	2,353	518
Kansas	470,610	6,937	4,072	2,544	321
Kentucky	665,850	6,079	3,725	2,033	320
Louisiana	743,089	6,037	3,638	2,003	396
Maine	207,037	8,232	5,506	2,446	280
Maryland	852,920	8,260	5,071	2,780	409
Massachusetts	975,150	9,509	6,307	2,866	336
Michigan	1,720,626 ¹	8,278 ¹	4,832 ¹	3,196 ¹	250 ¹
Minnesota	854,340	7,645	4,748	2,580	317
Mississippi	497,871	5,175	3,126	1,712	337
Missouri	912,744	6,657	4,039	2,327	291
Montana	154,875	6,726	4,150	2,303	273
Nebraska	286,199	7,223	4,504 ²	2,184	535 ²
Nevada	340,706	5,807	3,628	1,995	185
New Hampshire	208,461	7,286	4,733	2,317	236
New Jersey	1,313,405	11,248	6,668	4,240	340
New Mexico	320,306	6,313	3,511	2,496	306
New York	2,882,188	10,716	7,274	3,150	292
North Carolina	1,293,638	6,340	4,024	1,964	352
North Dakota	109,201	6,125	3,645	1,973	507
Ohio	1,835,049	7,571	4,428	2,879	263
Oklahoma	623,110	6,019	3,483	2,149	387
Oregon	546,231	7,528	4,424	2,844	259
Pennsylvania	1,814,311	8,210	5,127	2,775	308
Rhode Island	157,347	9,315	6,007	3,067	240
South Carolina	677,411	6,631	3,968	2,299	364
South Dakota	128,603	6,191	3,671	2,196	323
Tennessee	909,161 ¹	5,687 ¹	3,664 ¹	1,743 ¹	280 ¹
Texas	4,059,619	6,539	3,952	2,260	326
Utah	481,485	4,674	3,024	1,369	281
Vermont	102,049	9,153	5,930	2,973	250
Virginia	1,144,915	7,281	4,493	2,503	285
Washington	1,004,770	6,750 ²	4,007 ²	2,415	329
West Virginia	286,367	7,534	4,629	2,467	438
Wisconsin	879,476	8,243	5,109	2,872	261
Wyoming	89,940	7,835	4,738	2,833	264

Outlying areas					
American Samoa	15,702	2,588	1,054	1,028	507
Guam	32,473	—	—	—	—
Northern Marianas	10,004	4,913	3,999	632	282
Puerto Rico	612,725	3,685	2,577	760	348
Virgin Islands	19,459	6,437	4,037	2,056	344

—Not available.

¹Prekindergarten students imputed, affecting total student count and per pupil expenditure calculation.

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

NOTE: Detail may not sum to totals because of rounding. National figures do not include outlying areas.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000–01 (Revision 1b, Revised June 2004).

Appendix I. Sample Tables

Table 6. Current expenditures for instruction for public elementary and secondary education, by state: School year 2000–01

[In thousands of dollars]

State	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Supplies	Other
United States	\$214,333,003 ¹	\$154,512,089 ¹	\$39,522,678 ¹	\$6,430,708 ¹	\$2,458,366 ¹	\$10,377,554 ¹	\$1,031,608 ¹
Alabama	2,685,185	1,920,297	495,374	66,477	1,743	190,735	10,557
Alaska	706,834	467,642	130,028	39,513	0	40,477	29,173
Arizona	2,744,558	1,979,158 ¹	493,788 ¹	75,217 ¹	50,984 ¹	130,893 ¹	14,519 ¹
Arkansas	1,529,997	1,149,953	258,404	37,658	3,457	75,550	4,976
California	26,669,527	19,033,888	4,812,906	925,743	441,551	1,448,534	6,904
Colorado	2,720,856	2,011,050	360,832	63,770	39,745	183,043	62,418
Connecticut	3,636,781	2,547,048	655,895	105,809	217,480	106,074	4,475
Delaware	624,720	429,192	124,996	18,051	12,542	38,299	1,640
District of Columbia	412,276	284,503	30,728	9,849	74,637	11,772	788
Florida	8,765,578	5,932,501	1,542,786	748,482	87	449,795	91,926
Georgia	6,348,453	4,529,768	1,450,419	83,673	2,770	276,079	5,743
Hawaii	732,495	530,554	117,031	33,380	0	37,095	14,434
Idaho	860,621	615,109	175,866	21,174	485	47,734	253
Illinois	9,329,437	6,801,454	1,651,528	262,997	158,047	402,260	53,151
Indiana	4,649,180	3,122,306	1,316,108	53,630	31	148,136	8,969
Iowa	2,009,507	1,485,095	380,228	51,197	14,513	75,403	3,071
Kansas	1,916,207	1,495,455	277,487	38,963	1,464	92,714	10,124
Kentucky	2,480,235	1,864,736	432,668	51,513	208	118,495	12,615
Louisiana	2,703,004	1,977,404	531,207	41,138	153	139,084	14,017
Maine	1,140,002	737,464	254,982	45,566	57,179	39,106	5,706
Maryland	4,324,798	2,989,597	927,524	100,607	161,717	128,949	16,405
Massachusetts	6,149,924	4,493,638	1,135,665	71,267	226,433	216,683	6,238
Michigan	8,314,919	5,666,668	1,974,436	290,651	52	334,602	48,511
Minnesota	4,056,664	2,978,205	743,214	141,707	29,691	138,198	25,649
Mississippi	1,556,216	1,138,861	287,917	31,891	3,236	89,231	5,080
Missouri	3,686,233	2,750,210	544,164	82,130 ¹	0	292,007	17,722 ¹
Montana	642,783	455,772	118,162	20,343	815	45,743	1,949
Nebraska	1,289,065 ¹	933,525 ¹	232,112	43,243	18,429	49,687	12,070
Nevada	1,235,986	860,805	249,815	14,334	461	50,395	60,177
New Hampshire	986,636	676,554	176,178	23,806	74,161	33,588	2,349
New Jersey	8,757,552	6,161,143	1,606,223	127,626	431,143	333,755	97,661
New Mexico	1,124,723	824,988	205,214	22,264	1	72,069	187
New York	20,964,737	15,571,677	3,981,122	735,248	0	673,372	3,318
North Carolina	5,205,893	4,011,793	810,940	103,588	0	274,414	5,158
North Dakota	398,009	286,531	77,464	11,282	1,585	19,784	1,364
Ohio	8,126,488	5,718,711	1,574,855	242,167	89,732	388,234	112,788
Oklahoma	2,170,392	1,618,558	339,153	35,392	0	170,254	7,035
Oregon	2,416,798	1,560,477	594,930	85,819	23,624	142,664	9,283
Pennsylvania	9,301,282	6,749,599	1,619,533	414,328	133,415	371,581	12,825
Rhode Island	945,243	687,435	183,619	11,355	36,353	26,052	430
South Carolina	2,688,234	1,949,364	510,164	58,461	398	140,553	29,293
South Dakota	472,130	334,214	78,322	21,950	5,313	30,843	1,487
Tennessee	3,331,249	2,420,304	487,326	52,186	0	360,523	10,911
Texas	16,045,613	12,501,223	1,726,671	465,736	31,835	1,188,924	131,225
Utah	1,455,772	983,315	359,515	30,037	190	75,423	7,291
Vermont	605,140	399,144	108,333	32,034	42,709	20,981	1,940
Virginia	5,144,215	3,777,922	1,047,378	94,409	2,056	216,059	6,391
Washington	4,025,938 ¹	2,858,290	766,554	182,694	7,102 ¹	183,040	28,257
West Virginia	1,325,664	886,262	358,070	20,318	271	60,639	104
Wisconsin	4,493,131	3,058,774	1,114,534	72,992	59,867	174,660	12,304
Wyoming	426,125	293,957	90,309	17,044	700	23,370	745

Outlying areas							
American Samoa	16,551	11,518	2,227	1,256	0	1,121	429
Guam	—	—	—	—	—	—	—
Northern Marianas	40,009	28,435	7,646	2,872	0	1,017	40
Puerto Rico	1,578,747	1,284,707	173,077	6,248	0	17,392	97,322
Virgin Islands	78,554	60,440	16,543	179	0	1,362	29

—Not available.

¹Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National figures do not include outlying areas.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000–01 (Revision 1b, Revised June 2004).

Appendix I. Sample Tables

Table 7. Expenditures for public elementary and secondary education and other related programs, by state:
School year 2000–01

[In thousands of dollars]

State	Total	Current for public el/sec ed.	Facilities acquisition and construction	Replacement equipment	Other programs	Interest on debt
United States	\$410,811,185 ¹	\$348,360,841	\$38,291,220	\$7,929,485 ¹	\$6,063,700 ¹	\$10,165,940 ¹
Alabama	5,075,425	4,354,794	461,455	70,611	104,322	84244
Alaska	1,405,783	1,229,036	132,675	17,890	6,643	19539
Arizona	6,151,603 ¹	4,846,105	664,271	246,231 ¹	31,808 ¹	363188
Arkansas	2,809,612	2,505,179	166,833	71,780	8,867	56954
California	50,549,119	42,908,787	5,349,981	1,011,048	884,682	394620
Colorado	5,721,045	4,758,173	557,604	118,829	43,477	242962
Connecticut	6,633,878 ¹	5,693,207	601,014	100,240	107,288 ¹	132129
Delaware	1,191,951	1,027,224	112,938	22,097	15,650	14043
District of Columbia	1,051,152 ¹	830,299	163,272	20,835	11,742	25005 ¹
Florida	18,752,867	15,023,514	2,633,833	238,219	462,334	394967
Georgia	11,865,052	10,011,343	1,392,000	229,274	51,358	181077
Hawaii	1,410,119	1,215,968	76,272	42,758	33,606	41515
Idaho	1,564,207	1,403,190	90,024	36,497	3,998	30498
Illinois	18,908,046	15,634,490	2,077,555	560,592	144,436	490973
Indiana	9,084,055	7,548,487	691,386	154,652	58,425	631104
Iowa	3,918,833	3,430,885	291,076	114,134	25,274	57463
Kansas	3,598,112	3,264,698	85,366	134,251	3,900	109898
Kentucky	4,339,910	4,047,392	40,501	127,568	48,319	76130
Louisiana	5,017,490	4,485,878	313,162	97,110	19,040	102300
Maine	1,902,758	1,704,422	110,677	29,900	19,453	38307
Maryland	7,969,468	7,044,881	729,632	94,159	19,844	80951
Massachusetts	9,833,455	9,272,387	49,480	130,685	127,887	253016
Michigan	17,266,301	14,243,597	1,742,659	361,314	353,580	565151
Minnesota	8,104,831	6,531,198	783,749	193,256	298,993	297635
Mississippi	2,885,800	2,576,457	139,772	86,781	20,525	62265
Missouri	7,148,100	6,076,169	488,536	228,750	144,478	210168
Montana	1,123,812	1,041,760	43,955	19,165	7,441	11490
Nebraska	2,378,237	2,067,290	180,919	82,997	3,420	43612
Nevada	2,702,909	1,978,480	502,522	74,177	13,784	133946
New Hampshire	1,723,025	1,518,792	142,742	24,220	4,257	33015
New Jersey	16,571,448	14,773,650	1,222,613	153,610	174,057	247518
New Mexico	2,375,194	2,022,093	280,371	24,502	14,333	33894
New York	35,703,439	30,884,292	2,302,144	355,577	1,295,289	866137
North Carolina	9,913,227 ¹	8,201,901	1,274,116	155,386	46,011	235815 ¹
North Dakota	739,258	668,814	32,444	24,661	5,819	7519
Ohio	16,327,367	13,893,495	1,241,876	468,187	420,683	303126
Oklahoma	4,082,423	3,750,542	211,148	61,125	22,254	37354
Oregon	4,677,930	4,112,069	349,310	70,131	17,780	128641
Pennsylvania	17,835,344	14,895,316	1,636,448	263,560	346,074	693945
Rhode Island	1,538,412	1,465,703	8,491	19,099	17,924	27195
South Carolina	5,539,077	4,492,161	752,176	107,920	59,273	127547
South Dakota	961,630	796,133	101,190	42,617	3,132	18559
Tennessee	6,280,529	5,170,379	770,193	131,568	29,795	178594
Texas	32,885,506	26,546,557	4,303,632	592,151	221,309	1221856
Utah	2,750,282	2,250,339	319,269	48,375	64,514	67786
Vermont	1,014,673	934,031	43,004	19,233	2,968	15437
Virginia	9,690,316	8,335,805	877,685	235,326	52,271	189229
Washington	8,152,668 ²	6,782,136 ²	902,302	137,494	40,657	290079
West Virginia	2,348,364	2,157,568	77,294	69,022	33,650	10830
Wisconsin	8,553,822	7,249,081	730,011	181,538	115,591	277601
Wyoming	783,319	704,695	39,641	28,384	1,486	9113

Outlying areas						
American Samoa	48,742	40,642	4,739	704	2,657	0
Guam	—	—	—	—	—	—
Northern Marianas	59,584	49,151	10,282	13	139	0
Puerto Rico	2,368,687	2,257,837	97	44,816	46,694	19,242
Virgin Islands	136,704	125,252	8,015	1,259	2,177	0

—Not available.

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

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

NOTE: Detail may not sum to totals because of rounding. National figures do not include outlying areas.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000–01 (Revision 1b, Revised June 2004).