

**Documentation for the Common Core of Data National
Public Education Financial Survey:
Fiscal Year 1999
School Year 1998-99 (Revised)**

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US Department of Education
Office of Educational Research and Improvement
NATIONAL CENTER FOR EDUCATION STATISTICS
1990 K Street, NW
Washington, DC 20006

I. Introduction to Documentation for the Common Core of Data National Public Education Financial Survey: Fiscal Year 1999, School 1998-99 (Revised)

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

II. User's Guide

There is one data file containing 56 records, each record containing 288 fields. There are 4 record identification fields, 142 data fields and 142 imputation flag fields. The ASCII file has a record length of 1,877 characters and an overall size of 103 KB. A record layout is provided in appendix A, the list of imputation flag frequencies in appendix B, a glossary with definitions of key variables is included in appendix C, state codes and abbreviations are in appendix D, a survey form in appendix E. Appendix F includes sample tables. Appendix G is the "Data Plan" survey that assists with the data processing by informing the Department how states reported revenues and expenditures for selected programs, for example, the Universal Service Fund.

A. Survey Methodology

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

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

Average daily attendance figures are collected in the NPEFS survey as required under Title 1 of the Elementary and Secondary Education Act of 1965 as amended by the Improving America's Schools Act of 1994 (Title I). Under this law, states are to provide average daily attendance in accordance with state law; however, NCES provides a definition for states to use in the absence of state law. Per pupil expenditures (calculated by dividing net current expenditures by average daily attendance) are used in the formula to allocate Title I and other program funds to states and school districts. Since some states use their own definitions and others use the NCES definition, the data on average daily attendance are not comparable across states. Student membership counts from the CCD "1998-99 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, 1998 and is comparable across all states.

NCES has provided "crosswalk" software to assist states in their reporting and to improve comparability across states since the FY89 data collection. This software converts a state's existing accounting reports to the federal standard, as described in *Financial Accounting for Local and State School Systems, 1990*. (Files from earlier years followed the standards described in *Financial Accounting for Local and State School Systems, 1980*.) The current accounting publication can be found on the web at: <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R>. States which did not have this crosswalk software developed for them have had their protocol for converting data from their state accounts to the federal standard reviewed and validated.

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.

Revised file. The file that is documented in this text presents revised data that are corrections or resubmissions received within one year following the original submission. This revised file replaces the original file. Because a change in a reported value for one state may result in changes for imputed data in several states, the differences between the original and revised files are not listed in this text.

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 the following section. All items (except totals and subtotals) affected by these adjustments are presented on the left side of the list. A list of imputation flag frequencies is in Appendix B.

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 M (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 "I" in the data flag section of the file.

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

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

There are several variations in the way adjustments were carried out. These variations are indicated in the following "List of Imputations and Adjustment", and are described below.

Statements with "combined" indicate that the first item was reported as missing and the value included in the item(s) following "combined with." These statements can be matched to statements with "contains" where the first variable contains the value for that item plus the value for the item(s) following "contains." For example, "E212 combined with E11" means, the value for E212 was included in the value reported

for E11; while “E11 contains E212” means the value reported for E11 contains the value for E212 in addition to E11. At the end of the "contains" statement, the total used in calculating the ratio used in the adjustment is indicated by the word "using". In most cases these totals are TE11 (total expenditures) or TR (total revenues).

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

Adjustment statements with "distribute by" are used only for the distribution of direct state support expenditures to specific objects and functions listed in the statement. In all but one type of case, these are distributed by destination, the ratio of items to which the reported value is being distributed. This means that the ratio of each item (in the destination list) to the sum of all the listed items for the state is calculated and these ratios are used to distribute the direct support amount to each specific item. For example, “E4B1 distribute by dest. E217, E227, E237, E247, E267” means the value for E4B1 is distributed based on the distribution of the items following “dest”. E4B1 times the ratio of E217 / (E217 + E227 + E237 + E247 + E267) would be added to the amount in E217. E4B1 times the ratio of E227 / (E217 + E227 + E237 + E247 + E267) would be added to the amount in E227, and so on. In a few cases the amount is "distributed" to only one item. Data adjustments resulting from direct support distributions are not indicated in the data flag section of the file.

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

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

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

to the sum of the average ratios, and 4) multiply the reported subtotal by the ratios calculated in step 3 to determine the share for each item.

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

The order in which these imputations and adjustments were performed is: 1. imputations, 2. adjustments, 3. totals, 4. derive, and 5. distribute. Totals and subtotals were recalculated after each step had been performed. All totals and subtotals affected by adjustments or imputations are flagged as "T" in the data flag section of the file.

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

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

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

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

List of Imputations and Adjustments

ALABAMA

MEMBER98 impute/import MEMBER98

ALASKA

E11 contains E212 using TE11
E12 contains E222 using TE11
E13 contains E232 using TE11
E16 contains E242 using TE11
E17 contains E252 using TE11
E18 contains E262 using TE11
R1D contains R1C using TR

ARIZONA

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

ARKANSAS

E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11
E4B1 distribute by dest. E217, E227, E237, E247, E267
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228,
E3A12 using E11, E212, E213, E214, E215, E216, E217,
E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215,
E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242,
E243, E244, E245, E246, E247, E248, E262, E263, E264,
E265, E266, E267, E268
E62 contains E61 using TE11

CALIFORNIA

E61 contains E62 using TE11
MEMBER98 impute/import MEMBER98

CONNECTICUT

E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228,
E3A12 using E11, E212, E213, E214, E215, E216, E217, E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215,
E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242,
E243, E244, E245, E246, E247, E248, E262, E263, E264,
E265, E266, E267, E268
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257, E258,
E3A2
E62 contains E61 using TE11
E81 impute based on (TE11-E81)
E82 impute based on (TE11-E82)
R1K impute based on (TR-R1K)
R5 impute/import TR

DELAWARE

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

DISTRICT OF COLUMBIA

E16 impute based on (TE11-E16)
E18 contains E14 using TE11
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228,
E3A12 using E11, E212, E213, E214, E215, E216, E217,
E218, E3A11
E61 contains E62,E63 using TE11
E7A1 impute/import TE11
E7A2 impute/import TE11
R1D contains R1C using TR
R5 impute/import TR

GEORGIA

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

IDAHO

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

ILLINOIS

E4A1 distribute by dest. E16 E4B1 distribute by dest. E217, E227, E237,
E247, E267 E4C1 distribute by salary E12, E222,
E223, E224, E225, E226, E227, E228 using E11, E212,
E213, E214, E215, E216, E217, E218
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215,
E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242,
E243, E244, E245, E246, E247, E248, E262, E263, E264,
E265, E266, E267, E268
E62 contains E63 using TE11

INDIANA

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228,
E3A12 using E11, E212, E213, E214, E215, E216, E217,
E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215,
E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242,
E243, E244, E245, E246, E247, E248, E262, E263, E264,
E265, E266, E267, E268
E62 contains E61 using TE11

KANSAS

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

KENTUCKY

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

E62 contains E63 using TE11

LOUISIANA

E17 contains E3B2 using TE11

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

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

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

R1E contains R1N using TR

R1K impute based on (TR-R1K)

MAINE

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

MARYLAND

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

MASSACHUSETTS

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

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

E62 contains E61 using TE11

MICHIGAN

MEMBER98 impute/import MEMBER98

MINNESOTA

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

MISSISSIPPI

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215,
E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242,

E243, E244, E245, E246, E247, E248, E262, E263, E264,
E265, E266, E267, E268
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257, E258,
E3A2

MISSOURI

E13 contains E18 using TE11
E232 contains E262 using TE11
E233 contains E263 using TE11
E234 contains E264 using TE11
E235 contains E265 using TE11
E236 contains E266 using TE11
E237 contains E267 using TE11
E238 contains E268 using TE11
E3A13 contains E3A16 using TE11
E61 contains E63 using TE11

NEBRASKA

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

NEVADA

E81 contains E82 using TE11

NEW HAMPSHIRE

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

NEW JERSEY

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

NEW YORK

E237 contains E267 using TE11

NORTH CAROLINA

E7A1 impute/import TE11
E7A2 impute/import TE11

OHIO

R1E contains R1N using TR

OKLAHOMA

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

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

RHODE ISLAND

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

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

E62 contains E61 using TE11
R5 impute/import TR

SOUTH CAROLINA

MEMBER98 impute/import MEMBER98

SOUTH DAKOTA

E63 contains E62 using TE11

TENNESSEE

MEMBER98 impute/import MEMBER98

TEXAS

E4A1 distribute by dest. E16
E4B1 distribute by dest. E217, E227, E237, E247, E267
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228,
E3A12 using E11, E212, E213, E214, E215, E216, E217,
E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215,
E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242,
E243, E244, E245, E246, E247, E248, E262, E263, E264,
E265, E266, E267, E268
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257, E258,
E3A2

VIRGINIA

E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16
R1D contains R1C using TR
R1K impute based on (TR-R1K)

WASHINGTON

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

WEST VIRGINIA

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227, E228,
E3A12 using E11, E212, E213, E214, E215, E216, E217,
E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214, E215,
E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242,
E243, E244, E245, E246, E247, E248, E262, E263, E264,
E265, E266, E267, E268
E4E2 distribute by dest. E17

COMMONWEALTH OF THE MARIANAS

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

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," beginning 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 Constructors 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.

Appendix A. RECORD LAYOUT

Fiscal Year 1999 (IMPUTED FILE)
 This is a flat file having the following attributes
 (RECFM=V, LRECL=1877, 56 PHYSICAL RECORDS)

The file contains imputed data for fiscal year 1999, sorted by state (FIPS)

| Name | Type | Position | Length | Description |
|----------|------|-----------|--------|--|
| SURVYEAR | N | 001 - 002 | 2 | FISCAL YEAR OF SURVEY (99) |
| FIPS | N | 003 - 004 | 2 | FED INFO PROCESSING STD CODES (01-78) |
| STABR | AN | 005 - 006 | 2 | POSTAL STATE ABBREVIATION CODES |
| STNAME | AN | 007 - 031 | 25 | NAME OF THE STATE OR TERRITORY |
| R1A | N | 032 - 043 | 12 | LOCAL REVENUE - PROPERTY TAX (INDEPENDENT LEAs) |
| R1B | N | 044 - 055 | 12 | LOCAL REVENUE - NON PROPERTY TAX (INDEPENDENT LEAs) |
| R1C | N | 056 - 067 | 12 | LOCAL REVENUE - LOCAL GOVT PROPERTY TAX (DEPENDENT LEAs) |
| R1D | N | 068 - 079 | 12 | LOCAL REV - LOCAL GOVT NON PROPERTY TAX (DEPENDENT LEAs) |
| R1E | N | 080 - 091 | 12 | LOCAL REVENUE - INDIVIDUAL TUITION FEES |
| R1F | N | 092 - 103 | 12 | LOCAL REVENUE - TUITION FROM OTHER LEA'S WITHIN STATE |
| R1G | N | 104 - 115 | 12 | LOCAL REVENUE - TRANSPORT FEES FROM INDIVIDUALS |
| R1H | N | 116 - 127 | 12 | LOCAL REVENUE - TRANSPORT FEES FROM LEA'S WITHIN STATE |
| R1I | N | 128 - 139 | 12 | LOCAL REVENUE - EARNINGS ON INVESTMENT |
| R1J | N | 140 - 151 | 12 | LOCAL REVENUE - FOOD SERVICES |
| R1K | N | 152 - 163 | 12 | LOCAL REVENUE - STUDENT ACTIVITIES |
| R1L | N | 164 - 175 | 12 | LOCAL REVENUE - OTHER REVENUES |
| R1M | N | 176 - 187 | 12 | LOCAL REVENUE - TEXTBOOK FEES |
| R1N | N | 188 - 199 | 12 | LOCAL REVENUE - SUMMER SCHOOL FEES |
| STR1 | N | 200 - 211 | 12 | LOCAL REVENUE - SUBTOTAL |
| R2 | N | 212 - 223 | 12 | REVENUES FROM INTERMEDIATE AGENCIES |
| R3 | N | 224 - 235 | 12 | STATE REVENUES |
| R4A | N | 236 - 247 | 12 | FEDERAL REVENUES - DIRECT GRANTS |
| R4B | N | 248 - 259 | 12 | FEDERAL REVENUES - THRU THE STATE |
| R4C | N | 260 - 271 | 12 | FEDERAL REVENUES - THRU INTERMEDIATE AGENCIES |
| R4D | N | 272 - 283 | 12 | FEDERAL REVENUES - OTHER |
| STR4 | N | 284 - 295 | 12 | FEDERAL REVENUES - SUBTOTAL |
| R5 | N | 296 - 307 | 12 | OTHER SOURCES OF REVENUE |
| TR | N | 308 - 319 | 12 | TOTAL REVENUE FROM ALL SOURCES |
| E11 | N | 320 - 331 | 12 | INSTRUCTION EXPENDITURES - SALARIES |
| E12 | N | 332 - 343 | 12 | INSTRUCTION EXPENDITURES - EMPLOYEE BENEFITS |
| E13 | N | 344 - 355 | 12 | INSTRUCTION EXPENDITURES - PURCHASED SERVICES |
| E14 | N | 356 - 367 | 12 | INSTRUCTION EXPENDITURES - OUT-OF-STATE TUITION |
| E15 | N | 368 - 379 | 12 | INSTRUCTION EXPENDITURES - TUITION TO LEA'S IN STATE |
| E16 | N | 380 - 391 | 12 | INSTRUCTION EXPENDITURES - SUPPLIES |
| E17 | N | 392 - 403 | 12 | INSTRUCTION EXPENDITURES - PROPERTY |
| E18 | N | 404 - 415 | 12 | INSTRUCTION EXPENDITURES - OTHER |
| STE1 | N | 416 - 427 | 12 | INSTRUCTION EXPENDITURES - SUBTOTAL |
| E212 | N | 428 - 439 | 12 | SUP SRVCS EXP - SALARIES - STUDENT SUPPORT SERVICES |
| E213 | N | 440 - 451 | 12 | SUP SRVCS EXP - SALARIES - INSTRUCTIONAL STAFF SUP SRVCS |
| E214 | N | 452 - 463 | 12 | SUP SRVCS EXP - SALARIES - GENERAL ADMINISTRATION |
| E215 | N | 464 - 475 | 12 | SUP SRVCS EXP - SALARIES - SCHOOL ADMINISTRATION |
| E216 | N | 476 - 487 | 12 | SUP SRVCS EXP - SALARIES - OPERATIONS & MAINTENANCE |
| E217 | N | 488 - 499 | 12 | SUP SRVCS EXP - SALARIES - PUPIL TRANSPORTATION |
| E218 | N | 500 - 511 | 12 | SUP SRVCS EXP - SALARIES - OTHER SUPPORT SERVICES |

| Name | Type | Position | Length | Description |
|-------|------|-------------|--------|--|
| TE21 | N | 512 - 523 | 12 | SUP SRVCS EXP - SALARIES - SUBTOTAL |
| E222 | N | 524 - 535 | 12 | SUP SRVCS EXP - EMPLOYEE BENEFITS - STUDENT SUPPORT |
| E223 | N | 536 - 547 | 12 | SUP SRVCS EXP - EMPLOY BENEFITS - INSTRUCT STAFF SUPPORT |
| E224 | N | 548 - 559 | 12 | SUP SRVCS EXP - EMPLOYEE BENEFITS - GENERAL ADMIN |
| E225 | N | 560 - 571 | 12 | SUP SRVCS EXP - EMPLOYEE BENEFITS - SCHOOL ADMINISTRATIO |
| E226 | N | 572 - 583 | 12 | SUP SRVCS EXP - EMPLOY BENEFIT - OPERATIONS & MAINTENANC |
| E227 | N | 584 - 595 | 12 | SUP SRVCS EXP - EMPLOYEE BENEFITS - PUPIL TRANSPORTATION |
| E228 | N | 596 - 607 | 12 | SUP SRVCS EXP - EMPLOYEE BENEFITS - OTHER SUPPORT SERVIC |
| TE22 | N | 608 - 619 | 12 | SUP SRVCS EXP - EMPLOYOYEE BENEFITS - SUBTOTAL |
| E232 | N | 620 - 631 | 12 | SUP SRVCS EXP - PURCHASED SERVICES - STUDENTS SUPPORT |
| E233 | N | 632 - 643 | 12 | SUP SRVCS EXP - PURCHASED SERVICES - INST STAFF SUPPORT |
| E234 | N | 644 - 655 | 12 | SUP SRVCS EXP - PURCHASED SERVICES - GENERAL ADMIN |
| E235 | N | 656 - 667 | 12 | SUP SRVCS EXP - PURCHASED SERVICES - SCHOOL ADMIN |
| E236 | N | 668 - 679 | 12 | SUP SRVCS EXP - PURCH SERV - OPERERATIONS & MAINTENANCE |
| E237 | N | 680 - 691 | 12 | SUP SRVCS EXP - PURCH SERV - PUPIL TRANSPORTATION |
| E238 | N | 692 - 703 | 12 | SUP SRVCS EXP - PURCHASED SERVICES - OTHER SERVICES |
| TE23 | N | 704 - 715 | 12 | SUP SRVCS EXP - PURCHASED SERVICES - SUBTOTAL |
| E242 | N | 716 - 727 | 12 | SUP SRVCS EXP - SUPPLIES - STUDENTS SUPPORT SERVICES |
| E243 | N | 728 - 739 | 12 | SUP SRVCS EXP - SUPPLIES - INSTRUCTIONAL STAFF SUPPORT |
| E244 | N | 740 - 751 | 12 | SUP SRVCS EXP - SUPPLIES - GENERAL ADMINISTRATION |
| E245 | N | 752 - 763 | 12 | SUP SRVCS EXP - SUPPLIES - SCHOOL ADMINISTRATION |
| E246 | N | 764 - 775 | 12 | SUP SRVCS EXP - SUPPLIES - OPERATIONS & MAINTENANCE |
| E247 | N | 776 - 787 | 12 | SUP SRVCS EXP - SUPPLIES - PUPIL TRANSPORTATION |
| E248 | N | 788 - 799 | 12 | SUP SRVCS EXP - SUPPLIES - OTHER SUPPORT SERVICES |
| TE24 | N | 800 - 811 | 12 | SUP SRVCS EXP - SUPPLIES - SUBTOTAL |
| E252 | N | 812 - 823 | 12 | SUP SRVCS EXP - PROPERTY - STUDENT SUPPORT SERVICES |
| E253 | N | 824 - 835 | 12 | SUP SRVCS EXP - PROPERTY - INSTRUCTIONAL STAFF SUPPORT |
| E254 | N | 836 - 847 | 12 | SUP SRVCS EXP - PROPERTY - GENERAL ADMINISTRATION |
| E255 | N | 848 - 859 | 12 | SUP SRVCS EXP - PROPERTY - SCHOOL ADMINISTRATION |
| E256 | N | 860 - 871 | 12 | SUP SRVCS EXP - PROPERTY - OPERATIONS & MAINTENANCE |
| E257 | N | 872 - 883 | 12 | SUP SRVCS EXP - PROPERTY - PUPIL TRANSPORTATION |
| E258 | N | 884 - 895 | 12 | SUP SRVCS EXP - PROPERTY - OTHER SUPPORT SERVICES |
| TE25 | N | 896 - 907 | 12 | SUP SRVCS EXP - PROPERTY SUBTOTAL |
| E262 | N | 908 - 919 | 12 | SUP SRVCS EXP - OTHER - STUDENT SUPPORT SERVICES |
| E263 | N | 920 - 931 | 12 | SUP SRVCS EXP - OTHER - INSTRUCTIONAL STAFF SUPPORT |
| E264 | N | 932 - 943 | 12 | SUP SRVCS EXP - OTHER - GENERAL ADMINISTRATION |
| E265 | N | 944 - 955 | 12 | SUP SRVCS EXP - OTHER - SCHOOL ADMINISTRATION |
| E266 | N | 956 - 967 | 12 | SUP SRVCS EXP - OTHER - OPERATIONS & MAINTENANCE |
| E267 | N | 968 - 979 | 12 | SUP SRVCS EXP - OTHER - PUPIL TRANSPORTATION |
| E268 | N | 980 - 991 | 12 | SUP SRVCS EXP - OTHER - OTHER SUPPORT SERVICES |
| TE26 | N | 992 - 1003 | 12 | SUP SRVCS EXP - OTHER - SUBTOTAL |
| STE22 | N | 1004 - 1015 | 12 | SUP SRVCS EXP - SUBTOTAL - STUDENT SUPPORT SERVICES |
| STE23 | N | 1016 - 1027 | 12 | SUP SRVCS EXP - SUBTOTAL - INSTRUCTIONAL STAFF SUPPORT |
| STE24 | N | 1028 - 1039 | 12 | SUP SRVCS EXP - SUBTOTAL - GENERAL ADMINISTRATION |
| STE25 | N | 1040 - 1051 | 12 | SUP SRVCS EXP - SUBTOTAL - SCHOOL ADMINISTRATION |
| STE26 | N | 1052 - 1063 | 12 | SUP SRVCS EXP - SUBTOTAL - OPERATIONS & MAINTENANCE |
| STE27 | N | 1064 - 1075 | 12 | SUP SRVCS EXP - SUBTOTAL - PUPIL TRANSPORTATION |
| STE28 | N | 1076 - 1087 | 12 | SUP SRVCS EXP - SUBTOTAL - OTHER SUPPORT SERVICES |
| STE2T | N | 1088 - 1099 | 12 | SUPPORT SERVICES EXPENDITURES - TOTAL SUPPORT SERVICES |
| E3A11 | N | 1100 - 1111 | 12 | NON INSTRUCT EXP - FOOD SERVICES - SALARIES |
| E3A12 | N | 1112 - 1123 | 12 | NON INSTRUCT EXP - FOOD SERVICES - EMPLOYEE BENEFITS |
| E3A13 | N | 1124 - 1135 | 12 | NON INSTRUCT EXP - FOOD SERVICES - PURCHASED SERVICES |
| E3A14 | N | 1136 - 1147 | 12 | NON INSTRUCT EXP - FOOD SERVICES - SUPPLIES |
| E3A2 | N | 1148 - 1159 | 12 | NON INSTRUCT EXP - FOOD SERVICES - PROPERTY |

| Name | Type | Position | Length | Description |
|----------|------|-------------|--------|--|
| E3A16 | N | 1160 - 1171 | 12 | NON INSTRUCT EXP - FOOD SERVICES - OTHER |
| E3A1 | N | 1172 - 1183 | 12 | NON INSTRUCT EXP - FOOD SERVICES - SUBTOTAL |
| E3B11 | N | 1184 - 1195 | 12 | NON INSTRUCT EXP - ENTERPRISE OPERATIONS - SALARIES |
| E3B12 | N | 1196 - 1207 | 12 | NON INSTRUCT EXP - ENTERPRISE OPERAT - EMPLOYEE BENEFITS |
| E3B13 | N | 1208 - 1219 | 12 | NON INSTRUCT EXP - ENTERPRISE OPERAT - PURCHASED SERVICE |
| E3B14 | N | 1220 - 1231 | 12 | NON INSTRUCT EXP - ENTERPRISE OPERATIONS - SUPPLIES |
| E3B2 | N | 1232 - 1243 | 12 | NON INSTRUCT EXP - ENTERPRISE OPERATIONS - PROPERTY |
| E3B16 | N | 1244 - 1255 | 12 | NON INSTRUCT EXP - ENTERPRISE OPERATIONS - OTHER |
| E3B1 | N | 1256 - 1267 | 12 | NON INSTRUCT EXP - ENTERPRISE OPERATIONS - SUBTOTAL |
| STE3 | N | 1268 - 1279 | 12 | NON INSTRUCTION EXPENDITURES - SUBTOTAL P.8 |
| E4A1 | N | 1280 - 1291 | 12 | DIRECT PROGRAM SUPPORT - TEXTBOOKS (NONPROPERTY) |
| E4A2 | N | 1292 - 1303 | 12 | DIRECT PROGRAM SUPPORT - TEXTBOOKS - PROPERTY |
| E4B1 | N | 1304 - 1315 | 12 | DIRECT PROGRAM SUP - PUPIL TRANSPORTATION (NONPROPERTY) |
| E4B2 | N | 1316 - 1327 | 12 | DIRECT PROGRAM SUP - PUPIL TRANSPORTATION - PROPERTY |
| E4C1 | N | 1328 - 1339 | 12 | DIRECT PROGRAM SUPPORT - EMPLOYEE BENEFITS (NONPROPERTY) |
| E4C2 | N | 1340 - 1351 | 12 | DIRECT PROGRAM SUPPORT - EMPLOYEE BENEFITS - PROPERTY |
| E4D | N | 1352 - 1363 | 12 | DIRECT PROGRAM SUPPORT - PRIVATE SCHOOL STUDENTS |
| E4E1 | N | 1364 - 1375 | 12 | DIRECT PROGRAM SUPPORT - OTHER (NONPROPERTY) |
| E4E2 | N | 1376 - 1387 | 12 | DIRECT PROGRAM SUPPORT - OTHER - PROPERTY |
| STE4 | N | 1388 - 1399 | 12 | DIRECT PROGRAM SUPPORT - SUBTOTAL (NONPROPERTY) |
| TE5 | N | 1400 - 1411 | 12 | CURRENT EXPENDITURES (FOR PUBLIC EL-SEC EDUCATION) |
| E61 | N | 1412 - 1423 | 12 | FACILITIES ACQUISITION - NON PROPERTY |
| E62 | N | 1424 - 1435 | 12 | FACILITIES ACQUISIT - PROPERTY (LAND/ EXISTING BUILDINGS |
| E63 | N | 1436 - 1447 | 12 | FACILITIES ACQUISITION - PROPERTY (EQUIPMENT) |
| STE6 | N | 1448 - 1459 | 12 | FACILITIES ACQUISIT - SUBTOTAL (PROPERTY & NONPROPERTY) |
| E7A1 | N | 1460 - 1471 | 12 | OTHER USE - DEBT SERVICES - INTEREST ON DEBT |
| E7A2 | N | 1472 - 1483 | 12 | OTHER USE - DEBT SERVICES - REDEMPTION OF PRINCIPAL |
| STE7 | N | 1484 - 1495 | 12 | OTHER USE DEBT SERVICES - SUBTOTAL |
| E81 | N | 1496 - 1507 | 12 | COMMUNITY SERVICES - NON PROPERTY |
| E82 | N | 1508 - 1519 | 12 | COMMUNITY SERVICES - PROPERTY |
| E9A | N | 1520 - 1531 | 12 | DIRECT COST PROGRAMS - NON PUBLIC SCHOOLS |
| E9B | N | 1532 - 1543 | 12 | DIRECT COST PROGRAMS - ADULT EDUCATION |
| E9C | N | 1544 - 1555 | 12 | DIRECT COST PROGRAMS - COMMUNITY COLLEGES |
| E9D | N | 1556 - 1567 | 12 | DIRECT COST PROGRAMS - OTHER |
| E91 | N | 1568 - 1579 | 12 | DIRECT COST PROGRAMS - PROPERTY |
| STE9 | N | 1580 - 1591 | 12 | DIRECT COST PROGRAMS - SUBTOTAL |
| TE10 | N | 1592 - 1603 | 12 | TOTAL PROPERTY EXPENDITURES |
| TE11 | N | 1604 - 1615 | 12 | TOTAL EXPENDITURES FOR EDUCATION |
| X12C | N | 1616 - 1627 | 12 | EXCLUSIONS FOR PL 100 297 - TITLE I |
| X12D | N | 1628 - 1639 | 12 | EXCLUSIONS FOR PL 100 297 - TITLE I CARRYOVER |
| X12E | N | 1640 - 1651 | 12 | EXCLUSIONS FOR PL 100 297 - TITLE VI |
| X12F | N | 1652 - 1663 | 12 | EXCLUSIONS FOR PL 100 297 - TITLE VI CARRYOVER |
| TX12 | N | 1664 - 1675 | 12 | TOTAL EXCLUSIONS FOR PL 100 297 |
| NCE13 | N | 1676 - 1687 | 12 | NET CURRENT EXPENDITURES |
| ADA | N | 1688 - 1699 | 12 | AVERAGE DAILY ATTENDANCE (STATE AND NCES DEFINITION) |
| A14A | N | 1700 - 1711 | 12 | AVERAGE DAILY ATTENDACNE (STATE DEFINITION) |
| A14B | N | 1712 - 1723 | 12 | AVERAGE DAILY ATTENDANCE (NCES DEFINITION) |
| MEMBER98 | N | 1724 - 1735 | 12 | TOTAL STUDENT MEMBERSHIP (FALL ENROLLMENT) |
| IR1A | AN | 1736 - 1736 | 1 | IMP FLAG LOCAL REV PROPERTY TAX |
| IR1B | AN | 1737 - 1737 | 1 | IMP FLAG LOCAL REV NON PROPERTY TAX |
| IR1C | AN | 1738 - 1738 | 1 | IMP FLAG LOCAL REV LOC GOVT PROP TAX |
| IR1D | AN | 1739 - 1739 | 1 | IMP FLAG LOCAL REV LOC GOVT NON PROP TAX |
| IR1E | AN | 1740 - 1740 | 1 | IMP FLAG LOCAL REV INDIVID TUITION |
| IR1F | AN | 1741 - 1741 | 1 | IMP FLAG LOCAL REV TUITION FR LEA'S |

| Name | Type | Position | Length | Description |
|-------|------|-------------|--------|---|
| IR1G | AN | 1742 - 1742 | 1 | IMP FLAG LOCAL REV TRANSPORT FEES INDIV |
| IR1H | AN | 1743 - 1743 | 1 | IMP FLAG LOCAL REV TRANSPORT FEES LEA'S |
| IR1I | AN | 1744 - 1744 | 1 | IMP FLAG LOCAL REV EARNINGS ON INVESTMT |
| IR1J | AN | 1745 - 1745 | 1 | IMP FLAG LOCAL REV FOOD SERVICE |
| IR1K | AN | 1746 - 1746 | 1 | IMP FLAG LOCAL REV STUDENT ACTIVITIES |
| IR1L | AN | 1747 - 1747 | 1 | IMP FLAG LOCAL REV OTHER REVS |
| IR1M | AN | 1748 - 1748 | 1 | IMP FLAG LOCAL REV TEXTBOOK REVS |
| IR1N | AN | 1749 - 1749 | 1 | IMP FLAG LOCAL REV SUMMER SCHOOL |
| ISTR1 | AN | 1750 - 1750 | 1 | IMP FLAG LOCAL REV SUBTOTAL |
| IR2 | AN | 1751 - 1751 | 1 | IMP FLAG INTERMED. REVENUES |
| IR3 | AN | 1752 - 1752 | 1 | IMP FLAG STATE REVENUES |
| IR4A | AN | 1753 - 1753 | 1 | IMP FLAG FED REV DIRECT GRANTS |
| IR4B | AN | 1754 - 1754 | 1 | IMP FLAG FED REV THRU STATE |
| IR4C | AN | 1755 - 1755 | 1 | IMP FLAG FED REV THRU INTERMED AGENCIES |
| IR4D | AN | 1756 - 1756 | 1 | IMP FLAG FED REV OTHER SOURCES |
| ISTR4 | AN | 1757 - 1757 | 1 | IMP FLAG FED REV SUBTOTAL |
| IR5 | AN | 1758 - 1758 | 1 | IMP FLAG OTHER SOURCES OF REVENUE |
| ITR | AN | 1759 - 1759 | 1 | IMP FLAG TOTAL REVENUE FROM ALL SOURCES |
| IE11 | AN | 1760 - 1760 | 1 | IMP FLAG INSTR EXP SALARIES |
| IE12 | AN | 1761 - 1761 | 1 | IMP FLAG INSTR EXP EMP BENEFITS |
| IE13 | AN | 1762 - 1762 | 1 | IMP FLAG INSTR EXP PURCHASED SERVICES |
| IE14 | AN | 1763 - 1763 | 1 | IMP FLAG INSTR EXP TUITION |
| IE15 | AN | 1764 - 1764 | 1 | IMP FLAG INSTR EXP TUIT TO OTHER LEA'S |
| IE16 | AN | 1765 - 1765 | 1 | IMP FLAG INSTR EXP SUPPLIES |
| IE17 | AN | 1766 - 1766 | 1 | IMP FLAG INSTR EXP PROPERTY |
| IE18 | AN | 1767 - 1767 | 1 | IMP FLAG INSTR EXP OTHER |
| ISTE1 | AN | 1768 - 1768 | 1 | IMP FLAG INSTR EXP SUBTOTAL |
| IE212 | AN | 1769 - 1769 | 1 | IMP FLAG SUP EXP SALARY STUDENTS |
| IE213 | AN | 1770 - 1770 | 1 | IMP FLAG SUP EXP SALARY INST STAFF |
| IE214 | AN | 1771 - 1771 | 1 | IMP FLAG SUP EXP SALARY GEN ADMIN |
| IE215 | AN | 1772 - 1772 | 1 | IMP FLAG SUP EXP SALARY SCH ADMIN |
| IE216 | AN | 1773 - 1773 | 1 | IMP FLAG SUP EXP SALARY OPER & MAIN |
| IE217 | AN | 1774 - 1774 | 1 | IMP FLAG SUP EXP SALARY STUDENT TRANSP |
| IE218 | AN | 1775 - 1775 | 1 | IMP FLAG SUP EXP SALARY OTHER SERVICES |
| ITE21 | AN | 1776 - 1776 | 1 | IMP FLAG SUP EXP SALARY SUBTOTAL |
| IE222 | AN | 1777 - 1777 | 1 | IMP FLAG SUP EXP EMP BENE STUDENTS |
| IE223 | AN | 1778 - 1778 | 1 | IMP FLAG SUP EXP EMP BENE INST STAFF |
| IE224 | AN | 1779 - 1779 | 1 | IMP FLAG SUP EXP EMP BENE GEN ADMIN |
| IE225 | AN | 1780 - 1780 | 1 | IMP FLAG SUP EXP EMP BENE SCH ADMIN |
| IE226 | AN | 1781 - 1781 | 1 | IMP FLAG SUP EXP EMP BENE OPER & MAIN |
| IE227 | AN | 1782 - 1782 | 1 | IMP FLAG SUP EXP EMP BENE PUPIL TRANSP |
| IE228 | AN | 1783 - 1783 | 1 | IMP FLAG SUP EXP EMP BENE OTHER SERV |
| ITE22 | AN | 1784 - 1784 | 1 | IMP FLAG SUP EXP EMP BENE SUBTOTAL |
| IE232 | AN | 1785 - 1785 | 1 | IMP FLAG SUP EXP PURCH SV STUDENTS |
| IE233 | AN | 1786 - 1786 | 1 | IMP FLAG SUP EXP PURCH SV INST STAFF |
| IE234 | AN | 1787 - 1787 | 1 | IMP FLAG SUP EXP PURCH SV GEN ADMIN |
| IE235 | AN | 1788 - 1788 | 1 | IMP FLAG SUP EXP PURCH SV SCH ADMIN |
| IE236 | AN | 1789 - 1789 | 1 | IMP FLAG SUP EXP PURCH SV OPER & MAIN |
| IE237 | AN | 1790 - 1790 | 1 | IMP FLAG SUP EXP PURCH SV PUPIL TRANSP |
| IE238 | AN | 1791 - 1791 | 1 | IMP FLAG SUP EXP PURCH SV OTHER SERV |
| ITE23 | AN | 1792 - 1792 | 1 | IMP FLAG SUP EXP PURCH SV SUBTOTAL |
| IE242 | AN | 1793 - 1793 | 1 | IMP FLAG SUP EXP SUPPLIES STUDENTS |
| IE243 | AN | 1794 - 1794 | 1 | IMP FLAG SUP EXP SUPPLIES INST STAFF |
| IE244 | AN | 1795 - 1795 | 1 | IMP FLAG SUP EXP SUPPLIES GEN ADMIN |

| Name | Type | Position | Length | Description |
|--------|------|-------------|--------|---|
| IE245 | AN | 1796 - 1796 | 1 | IMP FLAG SUP EXP SUPPLIES SCH ADMIN |
| IE246 | AN | 1797 - 1797 | 1 | IMP FLAG SUP EXP SUPPLIES OPER & MAIN |
| IE247 | AN | 1798 - 1798 | 1 | IMP FLAG SUP EXP SUPPLIES PUPIL TRANSP |
| IE248 | AN | 1799 - 1799 | 1 | IMP FLAG SUP EXP SUPPLIES OTHER SERV |
| ITE24 | AN | 1800 - 1800 | 1 | IMP FLAG SUP EXP SUPPLIES SUBTOTAL |
| IE252 | AN | 1801 - 1801 | 1 | IMP FLAG SUP EXP PROPERTY STUDENTS |
| IE253 | AN | 1802 - 1802 | 1 | IMP FLAG SUP EXP PROPERTY INST STAFF |
| IE254 | AN | 1803 - 1803 | 1 | IMP FLAG SUP EXP PROPERTY GEN ADMIN |
| IE255 | AN | 1804 - 1804 | 1 | IMP FLAG SUP EXP PROPERTY SCH ADMIN |
| IE256 | AN | 1805 - 1805 | 1 | IMP FLAG SUP EXP PROPERTY OPER & MAIN |
| IE257 | AN | 1806 - 1806 | 1 | IMP FLAG SUP EXP PROPERTY PUPIL TRANSP |
| IE258 | AN | 1807 - 1807 | 1 | IMP FLAG SUP EXP PROPERTY OTHER SERV |
| ITE25 | AN | 1808 - 1808 | 1 | IMP FLAG SUP EXP PROPERTY SUBTOTAL |
| IE262 | AN | 1809 - 1809 | 1 | IMP FLAG SUP EXP OTHER STUDENTS |
| IE263 | AN | 1810 - 1810 | 1 | IMP FLAG SUP EXP OTHER INST STAFF |
| IE264 | AN | 1811 - 1811 | 1 | IMP FLAG SUP EXP OTHER GEN ADMIN |
| IE265 | AN | 1812 - 1812 | 1 | IMP FLAG SUP EXP OTHER SCH ADMIN |
| IE266 | AN | 1813 - 1813 | 1 | IMP FLAG SUP EXP OTHER OPER & MAIN |
| IE267 | AN | 1814 - 1814 | 1 | IMP FLAG SUP EXP OTHER PUPIL TRANSP |
| IE268 | AN | 1815 - 1815 | 1 | IMP FLAG SUP EXP OTHER OTHER SERV |
| ITE26 | AN | 1816 - 1816 | 1 | IMP FLAG SUP EXP OTHER SUBTOTAL |
| ISTE22 | AN | 1817 - 1817 | 1 | IMP FLAG SUP EXP SUBTOTAL STUDENTS |
| ISTE23 | AN | 1818 - 1818 | 1 | IMP FLAG SUP EXP SUBTOTAL-INST STAFF |
| ISTE24 | AN | 1819 - 1819 | 1 | IMP FLAG SUP EXP SUBTOTAL GEN ADMIN |
| ISTE25 | AN | 1820 - 1820 | 1 | IMP FLAG SUP EXP SUBTOTAL SCH ADMIN |
| ISTE26 | AN | 1821 - 1821 | 1 | IMP FLAG SUP EXP SUBTOTAL OPER & MAIN |
| ISTE27 | AN | 1822 - 1822 | 1 | IMP FLAG SUP EXP SUBTOTAL PUPIL TRANSP |
| ISTE28 | AN | 1823 - 1823 | 1 | IMP FLAG SUP EXP SUBTOTAL OTHER SERV |
| ISTE2T | AN | 1824 - 1824 | 1 | IMP FLAG SUP EXP TOTAL SUPPORT SERVICES |
| IE3A11 | AN | 1825 - 1825 | 1 | IMP FLAG NON INST SERV FOOD SERV SALARY |
| IE3A12 | AN | 1826 - 1826 | 1 | IMP FLAG NON INST SERV FOOD SERV EMP BEN |
| IE3A13 | AN | 1827 - 1827 | 1 | IMP FLAG NON INST SERV FOOD SERV PURCH |
| IE3A14 | AN | 1828 - 1828 | 1 | IMP FLAG NON INST SERV FOOD SERV SUPPLY |
| IE3A2 | AN | 1829 - 1829 | 1 | IMP FLAG NON INSTR SERV FOOD SERV PROP |
| IE3A16 | AN | 1830 - 1830 | 1 | IMP FLAG NON INSTR SERV FOOD SERV OTHER |
| IE3A1 | AN | 1831 - 1831 | 1 | IMP FLAG NON INSTR SERV FOOD SERV SUBTOT |
| IE3B11 | AN | 1832 - 1832 | 1 | IMP FLAG NON INSTR SERV ENTERPRISE SALAR |
| IE3B12 | AN | 1833 - 1833 | 1 | IMP FLAG NON INSTR SERV ENTRPRS EMP BENE |
| IE3B13 | AN | 1834 - 1834 | 1 | IMP FLAG NON INSTR SERV ENTRPRS PUR SERV |
| IE3B14 | AN | 1835 - 1835 | 1 | IMP FLAG NON INSTR SERV ENTERPRISE SUPPL |
| IE3B2 | AN | 1836 - 1836 | 1 | IMP FLAG NON INSTR SERV ENTERPRISE PROP |
| IE3B16 | AN | 1837 - 1837 | 1 | IMP FLAG NON INSTR SERV ENTERPRISE OTHER |
| IE3B1 | AN | 1838 - 1838 | 1 | IMP FLAG NON INSTR SERV ENTERPRIS SUBTOT |
| ISTE3 | AN | 1839 - 1839 | 1 | IMP FLAG NON INSTR SERV TOTAL |
| IE4A1 | AN | 1840 - 1840 | 1 | IMP FLAG DIRECT PROG SUP TEXTBOOKS |
| IE4A2 | AN | 1841 - 1841 | 1 | IMP FLAG DIRECT PROG SUP TEXTBKS (PROP) |
| IE4B1 | AN | 1842 - 1842 | 1 | IMP FLAG DIRECT PROG SUP TRANSPORT |
| IE4B2 | AN | 1843 - 1843 | 1 | IMP FLAG DIRECT PROG SUP TRNSPRT (PROP) |
| IE4C1 | AN | 1844 - 1844 | 1 | IMP FLAG DIRECT PROG SUP EMP BENE |
| IE4C2 | AN | 1845 - 1845 | 1 | IMP FLAG DIRECT PROG SUP EMP BEN (PROP) |
| IE4D | AN | 1846 - 1846 | 1 | IMP FLAG DIRECT PROG SUP PRIV SCH STUDNT |
| IE4E1 | AN | 1847 - 1847 | 1 | IMP FLAG DIRECT PROG SUP OTHER |
| IE4E2 | AN | 1848 - 1848 | 1 | IMP FLAG DIRECT PROG SUP OTHER (PROPERTY) |
| ISTE4 | AN | 1849 - 1849 | 1 | IMP FLAG DIRECT PROG SUP SUBTOTAL |

| Name | Type | Position | Length | Description |
|----------|------|-------------|--------|--|
| ITE5 | AN | 1850 - 1850 | 1 | IMP FLAG CURRENT EXPENDITURES |
| IE61 | AN | 1851 - 1851 | 1 | IMP FLAG FACILITIES AQUIS NON PROPERTY |
| IE62 | AN | 1852 - 1852 | 1 | IMP FLAG FACILITIES AQUIS PROPERTY(LAND/BUILD) |
| IE63 | AN | 1853 - 1853 | 1 | IMP FLAG FACILITIES AQUIS EQUIPMENT |
| ISTE6 | AN | 1854 - 1854 | 1 | IMP FLAG FACILITIES AQUIS TOTAL |
| IE7A1 | AN | 1855 - 1855 | 1 | IMP FLAG OTHER USE DEBT SERVICE INTEREST |
| IE7A2 | AN | 1856 - 1856 | 1 | IMP FLAG OTHER USE DEBT SERV REDEMPTION |
| ISTE7 | AN | 1857 - 1857 | 1 | IMP FLAG OTHER USE DEBT SERV SUBTOTAL |
| IE81 | AN | 1858 - 1858 | 1 | IMP FLAG COMM SERV NON PROPERTY |
| IE82 | AN | 1859 - 1859 | 1 | IMP FLAG COMM SERV PROPERTY |
| IE9A | AN | 1860 - 1860 | 1 | IMP FLAG DIRECT COST PROG NON PUB SCH |
| IE9B | AN | 1861 - 1861 | 1 | IMP FLAG DIRECT COST PROG ADULT ED |
| IE9C | AN | 1862 - 1862 | 1 | IMP FLAG DIRECT COST PROG COMM COLLEGE |
| IE9D | AN | 1863 - 1863 | 1 | IMP FLAG DIRECT COST PROG OTHER |
| IE91 | AN | 1864 - 1864 | 1 | IMP FLAG DIRECT COST PROG PROPERTY |
| ISTE9 | AN | 1865 - 1865 | 1 | IMP FLAG DIRECT COST PROG SUBTOTAL |
| ITE10 | AN | 1866 - 1866 | 1 | IMP FLAG PROPERTY TOTAL |
| ITE11 | AN | 1867 - 1867 | 1 | IMP FLAG TOTAL EXPENDITURES FOR EDUCATION |
| IX12C | AN | 1868 - 1868 | 1 | IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 1 |
| IX12D | AN | 1869 - 1869 | 1 | IMP FLAG EXCLUS FOR PL 100 297 CH.1 CO |
| IX12E | AN | 1870 - 1870 | 1 | IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 2 |
| IX12F | AN | 1871 - 1871 | 1 | IMP FLAG EXCLUS FOR PL 100 297 CH.2 CO |
| ITX12 | AN | 1872 - 1872 | 1 | IMP FLAG TOTAL EXCLUS FOR PL 100 297 |
| INCE13 | AN | 1873 - 1873 | 1 | IMP FLAG NET CURRENT EXPENDITURES |
| IADA | AN | 1874 - 1874 | 1 | IMP FLAG ADA (STATE AND NCES DEFINITION) |
| IA14A | AN | 1875 - 1875 | 1 | IMP FLAG ADA (STATE DEFINITION) |
| IA14B | AN | 1876 - 1876 | 1 | IMP FLAG ADA (NCES DEFINITION) |
| IMEMBR98 | AN | 1877 - 1877 | 1 | IMP FLAG TOTAL STUDENT |

Appendix B: Imputation Flag Frequencies

IMPUTATION FLAGS FOR 1999 IR1A

IMP FLAG LOCAL REV-PROPERTY TAX

| IR1A | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IR1B

IMP FLAG LOCAL REV-NON-PROPERTY TAX

| IR1B | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IR1C

IMP FLAG LOCAL REV-LOC GOVT PROP TAX

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

IMPUTATION FLAGS FOR 1999 IR1D

IMP FLAG LOCAL REV-LOC GOVT NON-PROP TAX

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

IMPUTATION FLAGS FOR 1999 IR1E

IMP FLAG LOCAL REV-INDIVID TUITION

| IR1E | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IR1F

IMP FLAG LOCAL REV-TUITION FR LEAS

| IR1F | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IR1G

IMP FLAG LOCAL REV-TRANSPORT FEES INDIVI

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

IMPUTATION FLAGS FOR 1999 IR1H

IMP FLAG LOCAL REV-TRANSPORT FEES LEAS

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

IMPUTATION FLAGS FOR 1999 IR1I

IMP FLAG LOCAL REV-EARNINGS ON INVESTMT

| IR1I | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IR1J

IMP FLAG LOCAL REV-FOOD SERVICE

| IR1J | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IR1K

IMP FLAG LOCAL REV-STUDENT ACTIVITIES

| IR1K | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| I | 3 | 5.36 | 4 | 7.14 |
| R | 52 | 92.86 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IR1L

IMP FLAG LOCAL REV-OTHER REVS

| IR1L | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |
| R | 53 | 94.64 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IR1M

IMP FLAG LOCAL REV-TEXTBOOK REVS

Cumulative Cumulative

| IR1M | Frequency | Percent | Frequency | Percent |
|------|-----------|---------|-----------|---------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IR1N

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 ISTR1

IMP FLAG LOCAL REV-SUBTOTAL

| ISTR1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 53 | 94.64 | 56 | 94.64 |
| T | 3 | 5.36 | 3 | 100.00 |

IMPUTATION FLAGS FOR 1999 IR2

IMP FLAG INTERMED. REVENUES

| IR2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-----|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IR3

IMP FLAG STATE REVENUES

| IR3 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-----|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IR4A

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 IR4B

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 IR4C

IMP FLAG FED REV-THRU INTERMED AGENCIES

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

IMPUTATION FLAGS FOR 1999 IR4D

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 ISTR4

IMP FLAG FED REV-SUBTOTAL

| ISTR4 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IR5

IMP FLAG OTHER SOURCES OF REVENUE

| IR5 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-----|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |
| R | 53 | 94.64 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ITR

IMP FLAG TOTAL REVENUE FROM ALL SOURCES

| ITR | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-----|-----------|---------|-------------------------|-----------------------|
| R | 52 | 92.86 | 52 | 92.86 |
| T | 4 | 7.14 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE11

IMP FLAG INSTR EXP - SALARIES

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

IMPUTATION FLAGS FOR 1999 IE12

IMP FLAG INSTR EXP - EMP BENEFITS

| IE12 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |

R 53 94.64 56 100.00

IMPUTATION FLAGS FOR 1999 IE13

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 IE14

IMP FLAG INSTR EXP - TUITION

| IE14 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |
| R | 53 | 94.64 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE15

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 IE16

IMP FLAG INSTR EXP - SUPPLIES

| IE16 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| I | 1 | 1.79 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE17

IMP FLAG INSTR EXP - PROPERTY

| IE17 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |
| R | 53 | 94.64 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE18

IMP FLAG INSTR EXP - OTHER

| IE18 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 4 | 7.14 | 4 | 7.14 |
| R | 52 | 92.86 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ISTE1

IMP FLAG INSTR EXP - SUBTOTAL

| ISTE1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 51 | 91.07 | 51 | 91.07 |
| T | 5 | 8.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE212

IMP SUP EXP-SALARY-STUDENTS

| IE212 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE213

IMP FLAG SUP EXP-SALARY-INST STAFF

Cumulative Cumulative

| IE213 | Frequency | Percent | Frequency | Percent |
|-------|-----------|---------|-----------|---------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE214

IMP FLAG SUP EXP-SALARY-GEN ADMIN

| IE214 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE215

IMP FLAG SUP EXP-SALARY-SCH ADMIN

| IE215 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE216

IMP FLAG SUP EXP-SALARY-OPER AND MAIN

| IE216 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE217

IMP FLAG SUP EXP-SALARY-STUDENT TRANSP

| IE217 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE218

IMP FLAG SUP EXP-SALARY-OTHER SERVICES

| IE218 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ITE21

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 IE222

IMP FLAG SUP EXP-EMP BENE-STUDENTS

| IE222 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE223

IMP FLAG SUP EXP-EMP BENE-INST STAFF

| IE223 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE224

IMP FLAG SUP EXP-EMP BENE-GEN ADMIN

| IE224 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
|-------|-----------|---------|-------------------------|-----------------------|

| | | | | |
|---|----|--------|----|--------|
| R | 56 | 100.00 | 56 | 100.00 |
|---|----|--------|----|--------|

IMPUTATION FLAGS FOR 1999 IE225

IMP FLAG SUP EXP-EMP BENE-SCH ADMIN

| IE225 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|----------------------|--------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE226

IMP FLAG SUP EXP-EMP BENE-OPER AND MAIN

| IE226 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|----------------------|--------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE227

IMP FLAG SUP EXP-EMP BENE-PUPIL TRANSP

| IE227 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|----------------------|--------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE228

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 ITE22

IMP FLAG SUP EXP-EMP BENE-SUBTOTAL

| ITE22 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 54 | 96.43 | 54 | 96.43 |
| T | 2 | 3.57 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE232

IMP FLAG SUP EXP-PURCH SV-STUDENTS

| IE232 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE233

IMP FLAG SUP EXP-PURCH SV-INST STAFF

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

IMPUTATION FLAGS FOR 1999 IE234

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 IE235

IMP SUP EX-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 |

IMPUTATION FLAGS FOR 1999 IE236

IMP FLAG SUP EXP-PURCH SV-OPER AND MAIN

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

IMPUTATION FLAGS FOR 1999 IE237

IMP FLAG SUP EXP-PURCH SV-PUPIL TRANSP

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

IMPUTATION FLAGS FOR 1999 IE238

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 ITE23

IMP FLAG SUP EXP-PURCH SV-SUBTOTAL

| ITE23 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 53 | 94.64 | 53 | 94.64 |

T 3 5.36 56 100.00

IMPUTATION FLAGS FOR 1999 IE242

IMP FLAG SUP EXP-SUPPLIES-STUDENTS

| IE242 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE243

IMP FLAG SUP EXP-SUPPLIES-INST STAFF

| IE243 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE244

IMP FLAG SUP EXP-SUPPLIES-GEN ADMIN

| IE244 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE245

IMP FLAG SUP EXP-SUPPLIES-SCH ADMIN

| IE245 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE246

IMP FLAG SUP EXP-SUPPLIES-OPER AND MAIN

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

IMPUTATION FLAGS FOR 1999 IE247

IMP FLAG SUP EXP-SUPPLIES-PUPIL TRANSP

| IE247 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE248

IMP FLAG SUP EXP-SUPPLIES-OTHER SERV

| IE248 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ITE24

IMP FLAG SUP EXP-SUPPLIES-SUBTOTAL

| ITE24 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 55 | 98.21 | 55 | 98.21 |
| T | 1 | 1.79 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE252

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 IE253

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 IE254

IMP FLAG SUP EXP-PROPERTY-GEN ADMIN

| IE254 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE255

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 IE256

IMP FLAG SUP EXP-PROPERTY-OPER AND MAIN

| IE256 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE257

IMP FLAG SUP EXP-PROPERTY-PUPIL TRANSP

| IE257 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE258

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 ITE25

IMP FLAG SUP EXP-PROPERTY-SUBTOTAL

| ITE25 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 54 | 96.43 | 54 | 96.43 |
| T | 2 | 3.57 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE262

IMP FLAG SUP EXP-OTHER-STUDENTS

| IE262 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE263

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 IE264

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 IE265

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 IE266

IMP FLAG SUP EXP-OTHER-OPER AND MAIN

| IE266 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|----------------------|--------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE267

IMP FLAG SUP EXP-OTHER-PUPIL TRANSP

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

IMPUTATION FLAGS FOR 1999 IE268

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 ITE26

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 ISTE22

IMP FLAG SUP EXP-SUBTOTAL-STUDENTS

| ISTE22 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|----------------------|--------------------|
| R | 54 | 96.43 | 54 | 96.43 |
| T | 2 | 3.57 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ISTE23

IMP SUP EXP-SUBTOTAL-INST STAFF

| ISTE23 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|----------------------|--------------------|
| R | 55 | 98.21 | 55 | 98.21 |
| T | 1 | 1.79 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ISTE24

IMP FLAG SUP EXP-SUBTOTAL-GEN ADMIN

| ISTE24 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| R | 55 | 98.21 | 55 | 98.21 |
| T | 1 | 1.79 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ISTE25

IMP FLAG SUP EXP-SUBTOTAL-SCH ADMIN

| ISTE25 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| R | 55 | 98.21 | 55 | 98.21 |
| T | 1 | 1.79 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ISTE26

IMP FLAG SUP EXP-SUBTOTAL-OPER AND MAIN

| ISTE26 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| R | 54 | 96.43 | 54 | 96.43 |
| T | 2 | 3.57 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ISTE27

IMP FLAG SUP EXP-SUBTOTAL-PUPIL TRANSP

| ISTE27 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| R | 55 | 98.21 | 55 | 98.21 |
| T | 1 | 1.79 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ISTE28

IMP FLAG SUP EXP-SUBTOTAL-OTHER SERV

| ISTE28 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| R | 55 | 98.21 | 55 | 98.21 |
| T | 1 | 1.79 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ISTE2T

IMP FLAG SUP EXP-TOTAL SUPPORT SERVICES

| ISTE2T | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| R | 54 | 96.43 | 54 | 96.43 |
| T | 2 | 3.57 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE3A11

IMP FLAG NON-INST SERV-FOOD SERV SALARIE

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

IMPUTATION FLAGS FOR 1999 IE3A12

IMP FLAG NON-INST SERV-FOOD SERV EMP BEN

| IE3A12 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE3A13

IMP FLAG NON-INST SERV-FOOD SERV PURCH S

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

IMPUTATION FLAGS FOR 1999 IE3A14

IMP FLAG NON-INST SERV-FOOD SERV SUPPLIE

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

IMPUTATION FLAGS FOR 1999 IE3A2

IMP FLAG NON-INSTR SERV-FOOD SERV PROPE

| IE3A2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE3A16

IMP FLAG 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 |

IMPUTATION FLAGS FOR 1999 IE3A1

IMP FLAG NON-INSTR SERV-FOOD SERV SUBTOT

| IE3A1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 54 | 96.43 | 54 | 96.43 |
| T | 2 | 3.57 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE3B11

IMP FLAG NON-INSTR SERV-ENTERPRISE SALAR

| IE3B11 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
|--------|-----------|---------|-------------------------|-----------------------|

| | | | | |
|---|----|-------|----|--------|
| A | 4 | 7.14 | 4 | 7.14 |
| I | 3 | 5.36 | 7 | 12.50 |
| R | 49 | 87.50 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE3B12

IMP FLAG NON-INSTR SERV-ENTERPRISE EMP B

| IE3B12 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| A | 4 | 7.14 | 4 | 7.14 |
| I | 3 | 5.36 | 7 | 12.50 |
| R | 49 | 87.50 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE3B13

IMP FLAG NON-INSTR SERV-ENTERPRISE PURCH

| IE3B13 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |
| I | 3 | 5.36 | 6 | 10.71 |
| R | 50 | 89.29 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE3B14

IMP FLAG NON-INSTR SERV-ENTERPRISE SUPPL

| IE3B14 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |
| I | 3 | 5.36 | 6 | 10.71 |
| R | 50 | 89.29 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE3B2

IMP FLAG NON-INSTR SERV-ENTERPRISE PROPE

| IE3B2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE3B16

IMP FLAG NON-INSTR SERV-ENTERPRISE OTHER

| IE3B16 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |
| I | 3 | 5.36 | 6 | 10.71 |
| R | 50 | 89.29 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE3B1

IMP FLAG NON-INSTR SERV-ENTERPRISE SUBTO

| IE3B1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 51 | 91.07 | 51 | 91.07 |
| T | 5 | 8.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ISTE3

IMP FLAG NON-INSTR SERV-TOTAL

| ISTE3 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 53 | 94.64 | 53 | 94.64 |
| T | 3 | 5.36 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE4A1

IMP FLAG DIRECT PROG SUP-TEXTBOOKS

| IE4A1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE4A2

IMP FLAG DIRECT PROG SUP-TEXTBOOKS (PROP

| IE4A2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
|-------|-----------|---------|-------------------------|-----------------------|

R 56 100.00 56 100.00

IMPUTATION FLAGS FOR 1999 IE4B1

IMP FLAG DIRECT PROG SUP-TRANSPORT

| IE4B1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE4B2

IMP FLAG DIRECT PROG SUP-TRANSPORT (PROP

| IE4B2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE4C1

IMP FLAG DIRECT PROG SUP-EMP BENE

| IE4C1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE4C2

IMP FLAG DIRECT PROG SUP - EMP BEN (PROP)

| IE4C2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE4D

DIRECT PROG SUP - PRIV SCH STUDENT

| IE4D | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE4E1

IMP FLAG DIRECT PROG SUP-OTHER

| IE4E1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE4E2

IMP FLAG DIRECT PROG SUP-OTHER(PROP)

| IE4E2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ISTE4

IMP FLAG DIRECT PROG SUP-SUBTOTAL

| ISTE4 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ITE5

IMP FLAG CURRENT EXPENDITURES

| ITE5 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 51 | 91.07 | 51 | 91.07 |
| T | 5 | 8.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE61

IMP FLAG FACILITIES AQUIS-NON-PROPERTY

| IE61 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 9 | 16.07 | 9 | 16.07 |
| R | 47 | 83.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE62

IMP FLAG FACILITIES AQUIS-PROPERTY

| IE62 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 12 | 21.43 | 12 | 21.43 |
| R | 44 | 78.57 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE63

IMP FLAG FACILITIES AQUIS-EQUIPMENT

| IE63 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 6 | 10.71 | 6 | 10.71 |
| R | 50 | 89.29 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ISTE6

IMP FLAG FACILITIES AQUIS-PROPE & NON-PROPERTY TOTAL

| ISTE6 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 55 | 98.21 | 55 | 98.21 |
| T | 1 | 1.79 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE7A1

IMP FLAG OTHER USE-DEBT SERVICE INTEREST

| IE7A1 | 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 |

IMPUTATION FLAGS FOR 1999 IE7A2

IMP FLAG OTHER USE-DEBT SERV REDEMPTION

| IE7A2 | 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 |

IMPUTATION FLAGS FOR 1999 ISTE7

IMP FLAG OTHER USE-DEBT SERV SUBTOTAL

| ISTE7 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE81

IMP FLAG COMM SERV-NON-PROPERTY

| IE81 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| I | 1 | 1.79 | 3 | 5.36 |
| R | 53 | 94.64 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE82

IMP FLAG COMM SERV-PROPERTY

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

IMPUTATION FLAGS FOR 1999 IE9A

IMP FLAG DIRECT COST PROG-NON-PUB SCH

| IE9A | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE9B

IMP FLAG DIRECT COST PROG-ADULT ED

| IE9B | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE9C

IMP FLAG DIRECT COST PROG-COMM COLLEGE

| IE9C | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE9D

IMP FLAG DIRECT COST PROG-OTHER

| IE9D | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IE91

IMP FLAG DIRECT COST PROG-PROPERTY

| IE91 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ISTE9

IMP FLAG DIRECT COST PROG-SUBTOTAL

| ISTE9 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|----------------------|--------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ITE10

IMP FLAG PROPERTY TOTAL

| ITE10 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|----------------------|--------------------|
| R | 46 | 82.14 | 46 | 82.14 |
| T | 10 | 17.86 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ITE11

IMP FLAG TOTAL EXPENDITURES FOR EDUCATION

| ITE11 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|----------------------|--------------------|
| R | 51 | 91.07 | 51 | 91.07 |
| T | 5 | 8.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IX12C

IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 1

| IX12C | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|----------------------|--------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IX12D

IMP FLAG EXCLUS FOR PL 100 297 CH.1 CO

| IX12D | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IX12E

IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 2

| IX12E | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IX12F

IMP FLAG EXCLUS FOR PL 100 297 CH.2 CO

| IX12F | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 ITX12

IMP FLAG TOTAL EXCLUS FOR PL 100 297

| ITX12 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 50 | 89.29 | 50 | 89.29 |
| T | 6 | 10.71 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 INCE13

IMP FLAG NET CURRENT EXPENDITURES

Cumulative Cumulative

| INCE13 | Frequency | Percent | Frequency | Percent |
|--------|-----------|---------|-----------|---------|
| R | 50 | 89.29 | 50 | 89.29 |
| T | 6 | 10.71 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IADA

IMP FLAG Average Daily Attendance (STATE AND NCES DEFINITION)

| IADA | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IA14A

IMP FLAG Average Daily Attendance (STATE DEFINITION)

| IA14A | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IA14B

IMP FLAG Average Daily Attendance (NCES DEFINITION)

| IA14B | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1999 IMEMBR98

IMP FLAG TOTAL STUDENT

| IMEMBR98 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|----------|-----------|---------|-------------------------|-----------------------|
| R | 51 | 91.07 | 51 | 91.07 |
| T | 5 | 8.93 | 56 | 100.00 |

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

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

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

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

Direct program support: expenditures made by state education agencies for, or on behalf of, local education agencies. The majority of these expenditures are for teachers' retirement funds; the rest include expenditures for textbooks, busing, and special programs such as education for disabled students. Although states often report these expenditures in the appropriate function, these expenditures are sometimes lumped together under the heading direct program support, in which case NCES distributes them into function and object after consultation with state officials. Direct 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 (200). It is for expenditures made in addition to gross salary that are not paid directly to employees. It includes amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance, social security contributions, retirement contributions, tuition reimbursements,

unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave). (Variable names: E12, E222, E223, E224, E225, E226, E227, E228, E3A12 and E3B12. Variables E222, E223, E224, E225, E226, E227, and E228 sum to TE22.)

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

Equipment: an object subcategory (730) within the function facilities acquisition and construction services (4000), it includes the initial purchase of property items such as books for a newly constructed school or addition. Replacement equipment is labeled property, and is reported by function. (Variable name E63.)

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

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

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

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

General administration: one of nine sub-functions (2300) within the expenditure 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, E264, and subtotal STE24. NOTE: STE24 does not include E254.)

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

Instructional staff support services: one of nine sub-functions (2200) within the expenditure function support services (2000). It includes instructional staff training, educational media (library and audiovisual), and other instructional staff support services. (Variable names: 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) 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 support services sub-functions (2500, 2800, and 2900). It includes expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general administration, which support each of the other instructional and supporting services programs; including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere. (Variable names: E218, E228, E238, E248, E258, E268, and subtotal STE28. NOTE: STE28 does not include E258.)

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

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

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

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

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

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

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

Student support services: one of nine sub-functions (2100) within the expenditure function support services (2000). It includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services. (Variable names: 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 incorporation into different or more complex units or substances. These include expenditures for general supplies; paper and other materials required for printing and copying; and books, periodicals, and reference materials. (Variable names: E16, E242, E243, E244, E245, E246, E247, E248, E3A14, and E3B14. Support services subtotal TE24 is the sum of: E242, E243, E244, E245, E246, E247, and E248.)

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

Appendix D. 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 |
| RHODE ISLAND | 44 | RI |
| SOUTH CAROLINA | 45 | SC |
| SOUTH DAKOTA | 46 | SD |
| TENNESSEE | 47 | TN |
| TEXAS | 48 | TX |

| STATE NAME | FIPS¹ | STABR² |
|-----------------------|-------------------------|--------------------------|
| UTAH | 49 | UT |
| VERMONT | 50 | VT |
| VIRGINIA | 51 | VA |
| WASHINGTON | 53 | WA |
| WEST VIRGINIA | 54 | WV |
| WISCONSIN | 55 | WI |
| WYOMING | 56 | WY |
| OUTLYING AREAS | | |
| 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.

¹FEDERAL INFORMATION PROCESSING STD CODES (01-78).

²POSTAL STATE ABBREVIATION CODES.

Appendix E. Survey Form

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

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

**The National Public
Education Financial Survey**

Fiscal year 1999

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

RETURN COMPLETED FORM TO:

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

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

**PUBLIC ELEMENTARY AND SECONDARY
EDUCATION REVENUES FROM ALL SOURCES**

**AMOUNT
(omit cents)**

I. REVENUE FROM LOCAL SOURCES

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

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>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>R1L</p> <p>\$ _____</p> |
| <p>m. Textbook Revenues (1940) [Include textbook sales and rentals.]</p> | <p>R1M</p> <p>\$ _____</p> |
| <p>n. Summer School Revenue [Include tuition from students, other LEAs, fees and charges.]</p> | <p>R1N</p> <p>\$ _____</p> |
| <p>Local Sources of Revenue Subtotal (1000) [EXCLUDE tuition from other LEAs within the State (1320) and transportation fees from other LEAs within the State (1420). Sum a-e, g, i-n.]</p> | <p>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>R2</p> <p>\$ _____</p> |
|---|----------------------------------|

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

IV. REVENUE FROM FEDERAL SOURCES

**AMOUNT
(omit cents)**

| | |
|--|--------------------------|
| <p>a. Grants-in-Aid Direct from the Federal Government (4100, 4300) [Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all direct revenue grants to LEA which must be used for a categorical or specific purpose.]</p> | <p>R4A \$ _____</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>R4B \$ _____</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>R4C \$ _____</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>R4D \$ _____</p> |
| <p>Federal Sources of Revenue Subtotal (4000)</p> | <p>STR4 \$ _____</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>R5 \$ _____</p> |
|--|------------------------|

| | |
|--|------------------------|
| <p>TOTAL REVENUE FROM ALL SOURCES [Should agree with sum of subtotals I, II, III, and IV. DO NOT include other sources of revenue (5000).]</p> | <p>TR \$ _____</p> |
|--|------------------------|

**PUBLIC ELEMENTARY AND SECONDARY
EDUCATION EXPENDITURES**

**AMOUNT
(omit cents)**

I. INSTRUCTION (1000)¹

| | |
|--|------------------|
| 1. Salaries (100) [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.] | 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 (1000) [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) | Instructional Staff ³ (2200) | General Administration ⁴ (2300) |
| 1. Salaries (100) [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 (2100-2300) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.] | Subtotal 2100 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) [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 such 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 100-600, 800 for each 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, 200, etc.) |
| 1. Salaries (100) [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 100-600, 800 for each column.] | Subtotal 2500, 2800, 2900 STE28 \$ _____ | Subtotal all support services (2100-2900) 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 (2100-2800).

| III. Operation of Non-Instructional Services [Include food services operations and enterprise operations (preschool, computer services, handicapped)] Note: Community Services appear on page 11. | AMOUNT (omit cents) | |
|---|---|---|
| | Food Services Operations (3100) ⁹ | Enterprise Operations (3200) ¹⁰ |
| 1. Salaries (100) [Include gross salary while on the payroll of the LEA.] | 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] [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 100-600, 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 and note practice below column.

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

| IV. Direct Program Support [Include expenditures by SEA or State made on behalf of LEA not classified elsewhere.] | Amount (omit cents) |
|--|--|
| a. Textbooks for Public School Children 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]. | E4A1 \$ _____ E4A2 \$ _____ |
| b. Transportation for Public School Children 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]. | E4B1 \$ _____ E4B2 \$ _____ |
| c. Employee Benefits for Public School Employees 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]. | 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, 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 (1000), II. Support Services (2000), III. Non-Instruction (3000) (but <u>not</u> Community Services) and IV. Direct Program Support (but <u>not</u> Private School Student Aid). DO NOT include any Property (700) in this total.] | TE5 \$ _____ |

| VI. Facilities Acquisition and Construction Services (4000) | AMOUNT (omit cents) |
|---|--------------------------------|
| 1. Non-Property Expenditures (Construction) (4100-4900) [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600) and other expenditures (800).] | 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) [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 Principa (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, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment] | E81 \$ _____ 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. 100-297). [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 F. Sample Tables

Table 1.—Revenues for public elementary and secondary schools, by source and state:
Fiscal year 1999, School year 1998–99

[In thousands of dollars]

| State | Revenues, by source | | | | |
|----------------------|-----------------------|-----------------------|--------------------|----------------------|---------------------|
| | Total | Local | Intermediate | State | Federal |
| United States | *\$347,377,993 | *\$152,405,434 | \$1,152,510 | \$169,298,232 | \$24,521,817 |
| Alabama | 4,469,278 | 1,298,576 | 11,045 | 2,752,647 | 407,011 |
| Alaska | 1,290,358 | 324,621 | 0 | 787,763 | 177,974 |
| Arizona | 5,079,075 | 2,242,161 | 134,373 | 2,195,345 | 507,196 |
| Arkansas | 2,610,267 | 831,216 | 2,980 | 1,509,796 | 266,276 |
| California | 40,002,760 | 12,820,245 | 0 | 23,739,295 | 3,443,221 |
| Colorado | 4,714,756 | 2,455,786 | 13,963 | 2,002,525 | 242,481 |
| Connecticut | *5,607,013 | *3,199,293 | 0 | 2,184,637 | 223,083 |
| Delaware | 959,482 | 271,043 | 0 | 617,023 | 71,416 |
| District of Columbia | 760,592 | 635,102 | 0 | 0 | 125,490 |
| Florida | 16,460,206 | 6,879,069 | 0 | 8,279,709 | 1,301,428 |
| Georgia | 10,263,338 | 4,529,629 | 0 | 5,044,094 | 689,614 |
| Hawaii | 1,328,572 | 31,085 | 0 | 1,166,940 | 130,547 |
| Idaho | 1,420,902 | 446,213 | 0 | 874,429 | 100,260 |
| Illinois | 15,338,740 | 9,624,278 | 0 | 4,610,903 | 1,103,559 |
| Indiana | 7,980,582 | 3,339,936 | 51,712 | 4,190,124 | 398,810 |
| Iowa | 3,516,165 | 1,536,252 | 8,288 | 1,775,997 | 195,628 |
| Kansas | 3,282,779 | 966,393 | 94,253 | 2,021,434 | 200,698 |
| Kentucky | 4,210,793 | 1,221,089 | 0 | 2,600,631 | 389,074 |
| Louisiana | *4,697,638 | *1,789,893 | 0 | 2,366,566 | 541,180 |
| Maine | 1,703,252 | 794,721 | 0 | 781,035 | 127,495 |
| Maryland | 6,806,086 | 3,746,220 | 0 | 2,687,925 | 371,941 |
| Massachusetts | 8,590,351 | 4,574,176 | 0 | 3,593,252 | 422,923 |
| Michigan | 14,678,359 | 4,126,690 | 19,233 | 9,493,662 | 1,038,773 |
| Minnesota | 6,785,487 | 2,306,753 | 230,734 | 3,907,686 | 340,314 |
| Mississippi | 2,544,561 | 792,388 | 463 | 1,396,182 | 355,527 |
| Missouri | 6,265,697 | 3,382,250 | 31,825 | 2,446,271 | 405,351 |
| Montana | 1,047,338 | 362,625 | 96,073 | 470,763 | 117,877 |
| Nebraska | 2,168,308 | 1,198,453 | 14,915 | 804,817 | 150,123 |
| Nevada | 2,094,467 | 1,319,998 | 0 | 678,951 | 95,518 |
| New Hampshire | 1,441,115 | 1,255,189 | 0 | 127,702 | 58,224 |
| New Jersey | 14,184,605 | 7,788,701 | 83 | 5,868,487 | 527,334 |
| New Mexico | 2,098,648 | 294,395 | 0 | 1,522,000 | 282,253 |
| New York | 29,874,220 | 15,364,660 | 111,126 | 12,599,176 | 1,799,258 |
| North Carolina | 8,137,116 | 1,987,916 | 0 | 5,590,644 | 558,556 |
| North Dakota | 709,427 | 324,743 | 6,823 | 285,772 | 92,088 |
| Ohio | 14,399,472 | 7,479,793 | 32,198 | 6,057,593 | 829,887 |
| Oklahoma | 3,652,130 | 1,049,459 | 69,982 | 2,200,010 | 332,679 |
| Oregon | 4,047,900 | 1,391,092 | 74,785 | 2,297,679 | 284,344 |
| Pennsylvania | 15,525,301 | 8,641,043 | 13,771 | 5,933,154 | 937,333 |
| Rhode Island | 1,319,597 | 696,951 | 0 | 548,776 | 73,870 |
| South Carolina | 4,398,145 | 1,744,791 | 0 | 2,291,942 | 361,412 |
| South Dakota | 829,028 | 434,449 | 10,046 | 297,347 | 87,186 |
| Tennessee | 5,089,341 | 2,239,663 | 0 | 2,404,133 | 445,545 |
| Texas | 25,647,339 | 12,540,382 | 65,345 | 10,873,810 | 2,167,802 |
| Utah | 2,449,890 | 781,250 | 0 | 1,496,345 | 172,295 |
| Vermont | 908,146 | 179,360 | 0 | 675,896 | 52,890 |
| Virginia | *8,358,034 | *5,094,039 | 0 | 2,825,340 | 438,656 |
| Washington | 7,212,175 | 2,061,181 | 84 | 4,659,490 | 491,420 |
| West Virginia | 2,229,692 | 639,239 | 1,414 | 1,398,405 | 190,635 |
| Wisconsin | 7,409,485 | 3,114,260 | 0 | 3,955,854 | 339,371 |
| Wyoming | 779,985 | 256,725 | 56,996 | 408,271 | 57,993 |
| ----- | | | | | |
| Outlying areas | | | | | |
| American Samoa | 57,667 | 3,642 | 50 | 11,139 | 42,836 |
| Guam | — | — | — | — | — |
| Northern Marianas | 53,720 | 252 | 0 | 37,730 | 15,737 |
| Puerto Rico | 2,121,183 | 357 | 0 | 1,532,799 | 588,027 |
| Virgin Islands | 160,253 | 130,533 | 0 | 0 | 29,720 |

*Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in any one state
— Data are not available.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD),
"National Public Education Financial Survey", Fiscal Year 1999, School Year 1998–99

**Table 2.—Percentage distribution of revenues for public elementary and secondary schools, by source and state:
Fiscal year 1999, School year 1998–99**

| State | Total | Within-state percentage distribution | | | |
|-----------------------|--------------|--------------------------------------|--------------|-------------|------------|
| | | Local | Intermediate | State | Federal |
| United States* | 100.0 | 43.9 | 0.3 | 48.7 | 7.1 |
| Alabama | 100.0 | 29.1 | 0.2 | 61.6 | 9.1 |
| Alaska | 100.0 | 25.2 | 0.0 | 61.0 | 13.8 |
| Arizona | 100.0 | 44.1 | 2.6 | 43.2 | 10.0 |
| Arkansas | 100.0 | 31.8 | 0.1 | 57.8 | 10.2 |
| California | 100.0 | 32.0 | 0.0 | 59.3 | 8.6 |
| Colorado | 100.0 | 52.1 | 0.3 | 42.5 | 5.1 |
| Connecticut* | 100.0 | 57.1 | 0.0 | 39.0 | 4.0 |
| Delaware | 100.0 | 28.2 | 0.0 | 64.3 | 7.4 |
| District of Columbia | 100.0 | 83.5 | 0.0 | 0.0 | 16.5 |
| Florida | 100.0 | 41.8 | 0.0 | 50.3 | 7.9 |
| Georgia | 100.0 | 44.1 | 0.0 | 49.1 | 6.7 |
| Hawaii | 100.0 | 2.3 | 0.0 | 87.8 | 9.8 |
| Idaho | 100.0 | 31.4 | 0.0 | 61.5 | 7.1 |
| Illinois | 100.0 | 62.7 | 0.0 | 30.1 | 7.2 |
| Indiana | 100.0 | 41.9 | 0.6 | 52.5 | 5.0 |
| Iowa | 100.0 | 43.7 | 0.2 | 50.5 | 5.6 |
| Kansas | 100.0 | 29.4 | 2.9 | 61.6 | 6.1 |
| Kentucky | 100.0 | 29.0 | 0.0 | 61.8 | 9.2 |
| Louisiana* | 100.0 | 38.1 | 0.0 | 50.4 | 11.5 |
| Maine | 100.0 | 46.7 | 0.0 | 45.9 | 7.5 |
| Maryland | 100.0 | 55.0 | 0.0 | 39.5 | 5.5 |
| Massachusetts | 100.0 | 53.2 | 0.0 | 41.8 | 4.9 |
| Michigan | 100.0 | 28.1 | 0.1 | 64.7 | 7.1 |
| Minnesota | 100.0 | 34.0 | 3.4 | 57.6 | 5.0 |
| Mississippi | 100.0 | 31.1 | 0.0 | 54.9 | 14.0 |
| Missouri | 100.0 | 54.0 | 0.5 | 39.0 | 6.5 |
| Montana | 100.0 | 34.6 | 9.2 | 44.9 | 11.3 |
| Nebraska | 100.0 | 55.3 | 0.7 | 37.1 | 6.9 |
| Nevada | 100.0 | 63.0 | 0.0 | 32.4 | 4.6 |
| New Hampshire | 100.0 | 87.1 | 0.0 | 8.9 | 4.0 |
| New Jersey | 100.0 | 54.9 | 0.0 | 41.4 | 3.7 |
| New Mexico | 100.0 | 14.0 | 0.0 | 72.5 | 13.4 |
| New York | 100.0 | 51.4 | 0.4 | 42.2 | 6.0 |
| North Carolina | 100.0 | 24.4 | 0.0 | 68.7 | 6.9 |
| North Dakota | 100.0 | 45.8 | 1.0 | 40.3 | 13.0 |
| Ohio | 100.0 | 51.9 | 0.2 | 42.1 | 5.8 |
| Oklahoma | 100.0 | 28.7 | 1.9 | 60.2 | 9.1 |
| Oregon | 100.0 | 34.4 | 1.8 | 56.8 | 7.0 |
| Pennsylvania | 100.0 | 55.7 | 0.1 | 38.2 | 6.0 |
| Rhode Island | 100.0 | 52.8 | 0.0 | 41.6 | 5.6 |
| South Carolina | 100.0 | 39.7 | 0.0 | 52.1 | 8.2 |
| South Dakota | 100.0 | 52.4 | 1.2 | 35.9 | 10.5 |
| Tennessee | 100.0 | 44.0 | 0.0 | 47.2 | 8.8 |
| Texas | 100.0 | 48.9 | 0.3 | 42.4 | 8.5 |
| Utah | 100.0 | 31.9 | 0.0 | 61.1 | 7.0 |
| Vermont | 100.0 | 19.8 | 0.0 | 74.4 | 5.8 |
| Virginia* | 100.0 | 60.9 | 0.0 | 33.8 | 5.2 |
| Washington | 100.0 | 28.6 | 0.0 | 64.6 | 6.8 |
| West Virginia | 100.0 | 28.7 | 0.1 | 62.7 | 8.5 |
| Wisconsin | 100.0 | 42.0 | 0.0 | 53.4 | 4.6 |
| Wyoming | 100.0 | 32.9 | 7.3 | 52.3 | 7.4 |
| ----- | | | | | |
| Outlying areas | | | | | |
| American Samoa | 100.0 | 6.3 | 0.1 | 19.3 | 74.3 |
| Guam | — | — | — | — | — |
| Northern Marianas | 100.0 | 0.5 | 0.0 | 70.2 | 29.3 |
| Puerto Rico | 100.0 | 0.0 | 0.0 | 72.3 | 27.7 |
| Virgin Islands | 100.0 | 81.5 | 0.0 | 0.0 | 18.5 |

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

— Data are not available.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey", Fiscal Year 1999, School Year 1998–99

**Table 3.—Current expenditures for public elementary and secondary schools, by function and state:
Fiscal year 1999, School year 1998–99**

[In thousands of dollars]

| State | Current expenditures, by function | | | |
|----------------------|-----------------------------------|-----------------------|-----------------------|----------------------|
| | Total | Instruction | Support services | Noninstruction |
| United States | '\$302,876,294 | '\$186,776,182 | ^\$102,951,877 | '\$13,148,234 |
| Alabama | 3,880,188 | 2,400,979 | 1,210,422 | 268,786 |
| Alaska | 1,137,610 | ^643,940 | ^456,533 | 37,136 |
| Arizona | 3,963,455 | ^2,380,620 | ^1,385,316 | 197,519 |
| Arkansas | 2,241,244 | 1,436,486 | 649,836 | 154,921 |
| California | 34,379,878 | 20,972,433 | 12,034,782 | 1,372,663 |
| Colorado | 4,140,699 | 2,410,400 | 1,581,647 | 148,652 |
| Connecticut | '5,075,580 | 3,225,862 | 1,602,041 | '247,677 |
| Delaware | 872,786 | 534,174 | 298,325 | 40,287 |
| District of Columbia | '693,712 | '314,465 | ^351,290 | 27,958 |
| Florida | 13,534,374 | 7,925,242 | 4,945,464 | 663,668 |
| Georgia | 8,537,177 | 5,339,447 | 2,726,325 | 471,404 |
| Hawaii | 1,143,713 | 718,107 | 350,077 | 75,529 |
| Idaho | 1,239,755 | 767,909 | 417,679 | 54,167 |
| Illinois | 13,602,965 | 8,240,926 | 4,889,281 | 472,759 |
| Indiana | 6,697,468 | 4,183,169 | 2,229,545 | 284,755 |
| Iowa | 3,110,585 | 1,828,806 | 1,048,543 | 233,236 |
| Kansas | 2,841,147 | 1,632,547 | 1,066,511 | 142,090 |
| Kentucky | 3,696,331 | 2,249,579 | 1,225,731 | 221,021 |
| Louisiana | '4,264,981 | 2,576,840 | 1,343,988 | '344,153 |
| Maine | 1,510,024 | 1,015,728 | 441,736 | 52,560 |
| Maryland | 6,165,934 | 3,791,102 | 2,092,027 | 282,805 |
| Massachusetts | 7,948,502 | 5,295,485 | 2,406,210 | 246,807 |
| Michigan | 12,785,480 | 7,432,224 | 4,980,257 | 372,999 |
| Minnesota | 5,836,186 | 3,667,393 | 1,929,509 | 239,284 |
| Mississippi | 2,293,188 | 1,384,027 | 746,304 | 162,857 |
| Missouri | 5,348,366 | 3,293,321 | 1,826,265 | 228,780 |
| Montana | 955,695 | 597,772 | 318,994 | 38,929 |
| Nebraska | 1,821,310 | ^1,145,752 | 538,485 | ^137,073 |
| Nevada | 1,738,009 | 1,040,680 | 643,224 | 54,105 |
| New Hampshire | 1,316,946 | ^859,023 | ^412,094 | ^45,828 |
| New Jersey | 12,874,579 | 7,705,505 | 4,790,297 | 378,778 |
| New Mexico | 1,788,382 | 1,015,367 | 686,625 | 86,390 |
| New York | 26,885,444 | 18,227,087 | 7,930,135 | 728,221 |
| North Carolina | 7,097,882 | 4,458,396 | 2,220,444 | 419,042 |
| North Dakota | 625,428 | 382,138 | 192,382 | 50,908 |
| Ohio | 12,138,937 | 7,198,914 | 4,496,958 | 443,064 |
| Oklahoma | 3,332,697 | 2,000,616 | 1,116,721 | 215,360 |
| Oregon | 3,706,044 | 2,195,694 | 1,383,787 | 126,563 |
| Pennsylvania | 13,532,211 | 8,575,108 | 4,453,339 | 503,763 |
| Rhode Island | 1,283,859 | 851,859 | 396,871 | 35,129 |
| South Carolina | 3,759,042 | 2,242,844 | 1,292,082 | 224,116 |
| South Dakota | 696,785 | 424,211 | 235,257 | 37,317 |
| Tennessee | 4,638,924 | 3,032,953 | 1,372,663 | 233,308 |
| Texas | 22,430,153 | 13,571,196 | 7,671,526 | 1,187,430 |
| Utah | 2,025,714 | 1,328,807 | 574,738 | 122,168 |
| Vermont | 792,664 | 512,432 | 258,060 | 22,172 |
| Virginia | '7,137,419 | 4,340,680 | 2,423,409 | '373,331 |
| Washington | ^6,098,008 | ^3,646,946 | 2,154,875 | 296,187 |
| West Virginia | 1,986,562 | 1,230,925 | 638,769 | 116,868 |
| Wisconsin | 6,620,653 | 4,138,977 | 2,277,038 | 204,639 |
| Wyoming | 651,622 | 391,091 | 237,459 | 23,072 |
| Outlying areas | | | | |
| American Samoa | 35,092 | 15,014 | 13,238 | 6,840 |
| Guam | — | — | — | — |
| Northern Marianas | 50,450 | 40,667 | 6,456 | 3,327 |
| Puerto Rico | 2,024,499 | 1,386,049 | 406,614 | 231,835 |
| Virgin Islands | 146,474 | 89,700 | 49,828 | 6,946 |

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

⁴Value affected by redistribution of reported values for missing data items.

— Data are not available.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD),

"National Public Education Financial Survey", Fiscal Year 1999, School Year 1998–99

Table 4.—Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: Fiscal year 1999, School year 1998–99

| State | Total | Within-state percentage distribution | | |
|-----------------------|--------------|--------------------------------------|------------------|----------------|
| | | Instruction | Support services | Noninstruction |
| United States* | 100.0 | 61.7 | 34.0 | 4.3 |
| Alabama | 100.0 | 61.9 | 31.2 | 6.9 |
| Alaska* | 100.0 | 56.6 | 40.1 | 3.3 |
| Arizona* | 100.0 | 60.1 | 35.0 | 5.0 |
| Arkansas | 100.0 | 64.1 | 29.0 | 6.9 |
| California | 100.0 | 61.0 | 35.0 | 4.0 |
| Colorado | 100.0 | 58.2 | 38.2 | 3.6 |
| Connecticut* | 100.0 | 63.6 | 31.6 | 4.9 |
| Delaware | 100.0 | 61.2 | 34.2 | 4.6 |
| District of Columbia* | 100.0 | 45.3 | 50.6 | 4.0 |
| Florida | 100.0 | 58.6 | 36.5 | 4.9 |
| Georgia | 100.0 | 62.5 | 31.9 | 5.5 |
| Hawaii | 100.0 | 62.8 | 30.6 | 6.6 |
| Idaho | 100.0 | 61.9 | 33.7 | 4.4 |
| Illinois | 100.0 | 60.6 | 35.9 | 3.5 |
| Indiana | 100.0 | 62.5 | 33.3 | 4.3 |
| Iowa | 100.0 | 58.8 | 33.7 | 7.5 |
| Kansas | 100.0 | 57.5 | 37.5 | 5.0 |
| Kentucky | 100.0 | 60.9 | 33.2 | 6.0 |
| Louisiana* | 100.0 | 60.4 | 31.5 | 8.1 |
| Maine | 100.0 | 67.3 | 29.3 | 3.5 |
| Maryland | 100.0 | 61.5 | 33.9 | 4.6 |
| Massachusetts | 100.0 | 66.6 | 30.3 | 3.1 |
| Michigan | 100.0 | 58.1 | 39.0 | 2.9 |
| Minnesota | 100.0 | 62.8 | 33.1 | 4.1 |
| Mississippi | 100.0 | 60.4 | 32.5 | 7.1 |
| Missouri | 100.0 | 61.6 | 34.1 | 4.3 |
| Montana | 100.0 | 62.5 | 33.4 | 4.1 |
| Nebraska* | 100.0 | 62.9 | 29.6 | 7.5 |
| Nevada | 100.0 | 59.9 | 37.0 | 3.1 |
| New Hampshire* | 100.0 | 65.2 | 31.3 | 3.5 |
| New Jersey | 100.0 | 59.9 | 37.2 | 2.9 |
| New Mexico | 100.0 | 56.8 | 38.4 | 4.8 |
| New York | 100.0 | 67.8 | 29.5 | 2.7 |
| North Carolina | 100.0 | 62.8 | 31.3 | 5.9 |
| North Dakota | 100.0 | 61.1 | 30.8 | 8.1 |
| Ohio | 100.0 | 59.3 | 37.0 | 3.6 |
| Oklahoma | 100.0 | 60.0 | 33.5 | 6.5 |
| Oregon | 100.0 | 59.2 | 37.3 | 3.4 |
| Pennsylvania | 100.0 | 63.4 | 32.9 | 3.7 |
| Rhode Island | 100.0 | 66.4 | 30.9 | 2.7 |
| South Carolina | 100.0 | 59.7 | 34.4 | 6.0 |
| South Dakota | 100.0 | 60.9 | 33.8 | 5.4 |
| Tennessee | 100.0 | 65.4 | 29.6 | 5.0 |
| Texas | 100.0 | 60.5 | 34.2 | 5.3 |
| Utah | 100.0 | 65.6 | 28.4 | 6.0 |
| Vermont | 100.0 | 64.6 | 32.6 | 2.8 |
| Virginia* | 100.0 | 60.8 | 34.0 | 5.2 |
| Washington* | 100.0 | 59.8 | 35.3 | 4.9 |
| West Virginia | 100.0 | 62.0 | 32.2 | 5.9 |
| Wisconsin | 100.0 | 62.5 | 34.4 | 3.1 |
| Wyoming | 100.0 | 60.0 | 36.4 | 3.5 |
| ----- | | | | |
| Outlying areas | | | | |
| American Samoa | 100.0 | 42.8 | 37.7 | 19.5 |
| Guam | — | — | — | — |
| Northern Marianas | 100.0 | 80.6 | 12.8 | 6.6 |
| Puerto Rico | 100.0 | 68.5 | 20.1 | 11.5 |
| Virgin Islands | 100.0 | 61.2 | 34.0 | 4.7 |

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

— Data are not available.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey", Fiscal Year 1999, School Year 1998–99

Appendix G. FISCAL DATA PLAN: FY 1999

1. UNIVERSAL SERVICE FUND

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

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

_____ Yes

_____ No

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

_____ Yes

_____ No

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

_____ Local

_____ State

_____ Federal

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

_____ Only those received by the LEAs.

_____ All USF revenues, including the discounts paid by USF directly to the service providers.

_____ Retroactive payments by the vendors for prior year full payments by LEAs

_____ Other please explain):

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

_____ Yes

_____ No

Universal Service Fund, continued

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

_____ LEA payments only (without discount) for services and hardware

_____ LEA payments plus discount paid to vendors by USE

_____ Other (please explain)

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

_____ Instruction, Non-property

_____ Support Services, Non-property

_____ Property (not Facilities Acquisition and Construction)

_____ Facilities Acquisition and Construction Services: Non-Property

_____ Facilities Acquisition and Construction Services: Property

_____ Direct Program Support

2. PRIVATE SCHOOL REPORTING

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

_____ Yes

_____ No

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

_____ Yes

_____ No

Private School Reporting, continued

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

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

Yes
 No

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

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

Improving America's Schools, continued

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

_____ Yes
_____ No

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

_____ Yes
_____ No

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

4. SUPPLIES AND EQUIPMENT REPORTING

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

_____ Yes
_____ No

b) If yes, please supply the amount: _____