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Institute of Education Sciences
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Documentation of the NCES Longitudinal School District Fiscal- Nonfiscal Detail File, Fiscal Years 1990 to 2002



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April 2006

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Contents

Acknowledgments.....	iii
List of Tables	vi
I. Introduction.....	1
A. Introduction to the expanded data files	1
B. School Finance Data	1
C. Background	2
D. Procedures.....	5
1. Identifying ‘regular’ districts	5
2. Identifying district consolidation linkages	6
3. Identifying linkages between separate elementary and secondary districts	8
4. Filling in missing data.....	9
II. User’s Guide	13
A. Methodology.....	13
1. Scope.....	13
2. Procedures.....	13
3. Results.....	22
B. Summary of data included in these files	26
1. General.....	26
2. Missing data.....	31
3. Key variables.....	32
C. Other Related Surveys	34
D. Changes to the F-33 Survey 1990 to 2002.....	36
E. Issues for Researchers.....	36
1. Effects of enrollment changes on per pupil statistics	36
2. Outlier values	37
3. State-by-state variations	41
4. Null values	44
F. File formats and file names	44
III. References.....	45
IV. Other Sources.....	45

Appendixes

Appendix A—Record Layout – Primary File	A-1
Appendix B—Record Layout - Unified File.....	B-1
Appendix C—Glossary	C-1
Appendix D—Frequencies of Categorical Variables.....	D-1
Appendix E—Ranges of Selected Variables	E-1
Appendix F—Sample Survey Form.....	F-1
Appendix G—Sample SAS Program	G-1
Appendix H—Sample SPSS Program	H-1

List of Tables

Table	Page
1. Mean annual total expenditures for all F-33 districts and for regular F-33 districts and the percent of total expenditures not in regular districts, by state (unimputed figures): Fiscal years 1990 through 2002	7
2. Number of districts with nonfiscal or fiscal CCD data, by source of data, type of district and year: Fiscal years 1990 through 1998	9
3. Frequencies of discrepancies in enrollment counts between CCD fiscal and nonfiscal files: Fiscal years 1990 through 2002.....	16
4. Regression statistics for prediction of estimated 1995 score and annual rate of change.....	17
5. Average fit regression statistics for prediction of fiscal functions for individual years	18
6. Number of districts for which fiscal functions were imputed, by measure and fiscal year ..	19
7. Variables whose subtotals were forced to sum to the total	20
8. Number of districts for which nonfiscal measures were imputed, by measure and fiscal year	20
9. Number of districts for which federal revenue measures were imputed, by measure and fiscal year	20
10. Number of districts for which state revenue measures were imputed, by measure and fiscal year	21
11. Average per pupil expenditures and revenues, before imputation, in dollars for open districts, by measure and fiscal year	22
12. Average per pupil expenditures and revenues after imputation, in dollars, for open districts, by measure and fiscal year.....	22
13. Average per pupil federal revenues before imputation, in dollars, for open districts, by measure and fiscal year.....	23
14. Average per pupil federal revenues after imputation, in dollars, for open districts, by measure and fiscal year.....	23
15. Average per pupil state revenues before imputation, in dollars, for open districts, by measure and fiscal year.....	24
16. Average per pupil state revenues after imputation, in dollars, for open districts, by measure and fiscal year.....	24
17. Average per pupil current spending for support services before imputation, in dollars, for open districts, by measure and fiscal year	25
18. Average per pupil current spending for support services after imputation, in dollars, for open districts, by measure and fiscal year	25

19. Average per pupil current spending for instruction before imputation, in dollars, for open districts, by measure and fiscal year	26
20. Average per pupil current spending for instruction after imputation, in dollars, for open districts, by measure and fiscal year	26
21. Summary of data fields included in the regular fiscal/nonfiscal detail data file	29
22. Federal Information Processing Standards (FIPS) state codes, by state abbreviation and state name	33
23. Counts of school districts in sample and universe years of the School District Finance Survey (Form F-33), various years for sampled states, by state and year	36
24. Kelton school district's yearly membership and elementary/secondary expenditure data	37
25. The 20 school districts with the highest outlier values for current elementary and secondary expenditures per pupil	39
26. The 20 school districts with outlier values and the largest enrollment in the outlier year	40
27. The 20 school districts with the highest difference between the expenditure outlier/mean ratio and the enrollment ratio	41
28. Distribution of nonregular districts, by state and type: School year 1999–2000	43
29. Number of records with zero or missing values for per pupil current elementary and secondary expenditures, by fiscal year	44

I. Introduction

A. Introduction to the expanded data files

In October, 2004 NCES released two files for researchers, the Longitudinal Fiscal-Nonfiscal (FNF) and Longitudinal Unified Fiscal-Nonfiscal (UFNF) files. These two files contained school district finance data for the years 1989–90 through 1999–2000. These data included general categories of revenues and expenditures as well as enrollment data. Values were imputed for missing and erroneous data. In the unified file, data for elementary school districts were aggregated with data for their corresponding secondary school districts to create ‘pseudo-unified’ school districts that are financially comparable with unified school districts.

This document describes the release of two updated and more detailed data files, the Longitudinal Fiscal-Nonfiscal Detail (FNFD) and Longitudinal Unified Fiscal-Nonfiscal Detail (UFNFD) data files. These files include more detailed revenue and expenditure items as well as two additional years of data (fiscal years 2000–01 and 2001–02). The same imputation process was followed in creating this expanded version as was followed in the previous release. The additional fields in this file are

- district location data, including street address;
- detail items of the composition of federal revenues;
- detail items of the composition state revenues;
- expenditures for all categories of support services rather than simply a total; and
- expenditures for salaries and benefits for instruction and for all categories of support services rather than simply a total.

Some nonfiscal data included in the earlier FNF and UFNF files have not been included in the FNFD and UFNFD files. The specific items not included are

- enrollment counts by race/ethnicity;
- special education enrollment;
- counts of students eligible for school lunch programs; and
- district locale codes.

The imputed values for these variables covering the years 1989–90 through 1999–2000 are included in the earlier FNF and UFNF files, which are available online at <http://nces.ed.gov/ccd/CCD13YR.ASP>. Unimputed values for all years can be pulled from the annual CCD data files, available online at <http://nces.ed.gov/ccd/ccddata.asp>. Please see section C in the User’s Guide below for more specific guidance on merging related data with the FNFD and UFNFD files.

B. School Finance Data

NCES has two annual collections of public elementary/secondary education finance data, which are the National Public Education Finance Survey (NPEFS) and the School District Finance Survey (Form F-33). The FNFD and the UFNFD files are based on the F-33 data. The data collected by the F-33 consist of revenue and expenditure amounts in varying levels of detail. Revenues are categorized by their source (e.g., local, state and federal). Expenditures are

Introduction

categorized by function and object. Functions describe the activity for which a service or material object is acquired (e.g., instruction, support services, food services). Objects describe the service or commodity obtained as the result of a specific expenditure (e.g., salaries, benefits, supplies). The full array of revenue categories, functions and objects are detailed in the NCES handbook, *Financial Accounting for Local and State School Systems: 2003 Edition*, available online at <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>.

The F-33 does not collect data for all possible revenue sources, functions and objects. The survey forms show in detail the data actually collected, including the source, function and object codes. The grid shown below is from the FY 2002 F-33 survey form. (The complete form is in appendix F). It shows the specific data items collected for elementary-secondary instructional programs. The rows are function categories; the columns are two of the possible object codes (salaries and benefits) and the total of expenditures for the function. There are other object expenditures that are included in the total but not separately enumerated in the F-33. Of the items shown in this grid, the earlier FNF and UFNF researcher files included only a total for instruction expenditures and a total for all support services. The FNFD and the UFNFD files include the items in the grid.

Part II CURRENT OPERATION EXPENDITURE – All amounts paid excluding internal transfers and amounts reported in parts III, IV3–6, VIA3, and IX6–14.			
Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object 100) (1)	Employee benefits only (Object 200) (2)	TOTAL (ALL current operation objects) (3)
1. Instruction (1000)	V33	V10	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E06
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, operation and maintenance of plant (2600)	V21	V22	V40
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500, 2800, and 2900)	V37	V38	V50

C. Background

One of the challenges limiting the capability for analysis of educational issues is that data on school enrollments, staffing, and financing are collected through separate but annually conducted fiscal and nonfiscal universe surveys. Because the data are collected and provided by separate agencies, the available data from the nation's school districts are often inconsistent or incomplete. Analyses of trends in variation among school districts in enrollments, resources, and finances are made difficult by these limitations.

- In some states, all districts are unified (i.e., serve grades from kindergarten through grade 12), but in other states some cities or counties have separate elementary and secondary districts.

Introduction

- Over years, districts consolidate, and some districts disappear and others emerge as populations move.
- ‘School districts’ include both agencies managing regular public schools and special purpose agencies not involved directly in managing regular public schools.
- Some districts fail to report data for some years.

Ignoring these data limitations can dramatically distort the assessment of educational trends. The limitations are especially problematic in analyses that attempt to examine trends in the relationships between resource levels and achievement and trends in the extent of enrollment and resource disparities among the units within a national school system.

This documentation describes the creation of a database to address this problem. The new database updates the earlier FNF and UFNF files, and contains *fiscal* and *nonfiscal* district data for each year from 1989–90 to 2001–02, for the universe of *regular* public elementary and secondary school districts. At NCES, *nonfiscal* data are collected from school districts through several separate surveys of the Common Core of Data (CCD). The data resulting from these surveys are reported nationally in the United States.

Fiscal data on school districts are collected by the Common Core of Data School District Finance Survey (F-33), which consists of data submitted annually to NCES by state education agencies (SEAs, or state departments of education) in the 50 states and the District of Columbia.¹ The purpose of the F-33 survey is to provide finance data for all local education agencies (LEAs or school districts) that provide free public elementary and secondary education in the United States. The *fiscal* data contained on the FNFD and the UFNFD data files encompass both 11 revenue and expenditure classes (e.g., total federal revenue, total state revenue, total local revenue, total current instructional expenditure, total current expenditure for support services) and selected ‘detail’ variables (e.g., revenues from individual federal programs) which represent components of some of the categorical totals. In the earlier FNF and UFNF files, the only fiscal variables included were the 11 functional variables. The FNFD and UFNFD files include an additional 47 ‘detail’ variables for the 1990–91 through 2001–02 school years: the components of total federal and state revenues, and the components of current expenditures for instruction and for support services.

Files in the CCD system of surveys, both *fiscal* and *nonfiscal*, are designed and developed to include all types of school districts and other operating units. Accordingly, the CCD files contain a substantial number of records representing administrative and operating units that are unlike typical public schools and school districts. Definitions and categories used in the CCD differentiate among these different types of units but are still sufficiently generic to include a

¹ Both NCES and the Governments Division of the U.S. Bureau of the Census collaborate in their efforts to gather these data. Census is required to collect government finance data under Title 13 U.S.C. Section 182. NCES is authorized to collect these data from the states by Congress through the National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(a)). Census acts as the primary collection agent and produces two data files: one for distribution and reporting by Census and the other for distribution and reporting by NCES. The two data files differ in the inclusion in the NCES file of state government expenditures for and on behalf of school districts in certain subtotals, in the classification of certain revenues as being from local or state sources, and in the inclusion of state-chartered charter school districts. In addition, the data files differ in name. Census refers to its data file as the *Annual Survey of Local Government Finances: School Systems* and NCES refers to theirs as the *Common Core of Data, School District Finance Survey*. The financial data included in the two longitudinal files presented herein were based solely upon the Common Core of Data School District Finance Survey released by NCES.

Introduction

varied range of organizational structures within each type of district. The system provides features that enable state education agencies and data users to identify and select records according to the categories of interest to them. The principal users of CCD *fiscal* data are the federal government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public. The availability of a longitudinal file, which combines demographic and other nonfiscal information with fiscal information on regular public school districts, will facilitate their work.

The NCES Longitudinal School District Fiscal-Nonfiscal Detail (FNFD) file, whose development is described in this report, merges data extracted from the longitudinal CCD regular district *nonfiscal* database² with extracts from the F-33 *fiscal* survey data for the school years 1989–90 through 2001–02. The database is designed for research use in testing hypotheses about longitudinal trends in school districts over this period. To facilitate analysis, all missing data have been replaced by statistical imputations, clearly erroneous responses have been edited and replaced by plausible values, and subtotals have been edited such that the sum of them is equal to the sum of the categorical totals, where all components of the function are present. In all cases of the above, the imputation flag ‘M’ has been set to reflect that the values have been changed from their original, reported values.

The database is available in two forms. The primary longitudinal Fiscal-Nonfiscal Detail (FNFD) file in the database contains a separate record for each regular school district that was operating for some time during the 1990s. The other longitudinal file, the Unified Fiscal-Nonfiscal Detail (UFNFD) file, combines data from separate elementary districts with the secondary districts they feed, so that each record contains data for a unified K–12 ‘pseudo-district.’ (‘Elementary’ districts typically covered grades K–8, while ‘secondary’ districts typically covered grades 9–12.) Both the FNFD and UFNFD files contain the same aggregate numbers of students and dollars each year, since folding the elementary districts (present in the FNFD) into the K–12 pseudo-districts (in the UFNFD) neither lost nor created any students or dollars.

The decision to develop the earlier FNF database was a logical extension of a recently completed NCES project that demonstrated the feasibility of using methods of imputation to convert universe survey data into complete longitudinal data sets for analyses requiring data from several variables across different surveys. In that project, annual data from the CCD Local Education Agency *Nonfiscal* Universe Survey were transformed using methods of data editing and imputation into a complete longitudinal data set, called the School District Universe Survey Longitudinal File, which contains *nonfiscal* values for all CCD variables over a 13-year period. The variables it includes cover school enrollments, student demographics, staffing, and other areas. It has since proved to be very popular with researchers. The success of the creation of the LEA Universe Survey Longitudinal File for CCD nonfiscal data spurred an attempt to replicate the nonfiscal longitudinal work with the CCD school district fiscal (F-33) data for the school years 1989–90 through 1999–2000 (FY 1990 through FY 2000) and merge the two longitudinal series of files into a combined longitudinal research file containing both the fiscal and nonfiscal data for the decade, for the 15,144 regular school districts that were open for at least a year

² U.S. Department of Education, National Center for Educational Statistics, The NCES Common Core of Data (CCD), ‘Local Education Agency (School District) Universe Survey Longitudinal Data,’ 1986–1998.

Introduction

during this time.³ The regular districts included in the longitudinal files serve the vast majority of the nation's public school students. Following the successful creation of the earlier FNF and the UFNF database, the 'Detail' FNF (FNFD) and 'Detail' UFNF (UFNFD) data files were developed. It provides researchers with 13 years of imputed fiscal data containing the additional 47 fiscal variables, together with a few selected nonfiscal variables, which also have been imputed.

D. Procedures

To produce the earlier FNF database, analysts addressed four specific challenges that previous school finance researchers had identified when attempting to construct a *fiscal* longitudinal data set:

1. Identify which school districts to include as meeting the definition of regular public elementary and secondary school districts.
2. Identify patterns of district consolidation and transfers of students from closed districts.
3. Identify links between separate elementary and secondary districts serving the same students in different grades.
4. Impute values for missing data.

1. Identifying 'regular' districts

The first challenge to developing a longitudinal research file is that the variety of administrative structures referred to as school districts in the *nonfiscal* universe of school districts and in the *fiscal* (F-33) universe of school districts are not the same.

Because the F-33 survey is limited to local governments within the United States, it excludes the state and federal school districts and the districts in the outlying territories, all of which are included in the *nonfiscal* district universe. (Federal school districts include those under the Bureau of Indian Affairs, and schools administered by the Department of Defense for DoD dependents.)

This challenge is well summarized by the following paragraph:

District-level analyses and comparisons can be complicated by the variety of administrative structures that exist across the nation in regular school districts. States such as Florida, Maryland, Nevada, and West Virginia have large districts that are coterminous with counties and encompass all levels and types of public schools. School districts in other states may exist in small communities with only one school, or in larger communities where all elementary schools are in one school district and all secondary schools are in another. In some states, all special education schools are administered by a few specific districts; while in other states each district may have all kinds of different schools and programs. This variety in the types of school districts makes comparison of school districts difficult. (Johnson 2003, p. 112)

³The 15,144 regular school districts are aggregated into 11,481 unified (K-12) 'pseudo-districts' in a second step. It should be noted that the database does not include data for the approximately 2,000 nonregular school districts (special education districts, regional districts, state institutions, and charter schools identified by CCD as districts, among others).

Introduction

In addition, the *nonfiscal* NCES ‘TYPE’ code (which classifies districts into quasi-administrative types based on whether they stand alone administratively, receive administrative services, provide administrative services locally or regionally, are state or federally operated, or have some other administrative structure) fails to differentiate between districts with ‘typical’ or ‘regular’ expenditures and those with ‘atypical’ expenditures—districts that are exclusively special education or vocational education districts, for example.

This challenge was overcome in part by the creation and use of a new agency finance typology to facilitate analysis of district-level finance data. This typology is incorporated into these data files as the variable FINANCE_TYPE. The FINANCE_TYPE has been used to restrict these data files to regular, local education agencies. School districts that serve administrative functions exclusively, provide only special or vocational education, or are administered directly by state or federal governments have been excluded from these files. Nonoperational and charter school districts have also been excluded. No attempt was made to distribute the funds used by these excluded districts among the regular, local education agencies or to otherwise account for them in the FNFD or UFNFD data files.

Table 1 shows the percentage of total mean annual expenditures, recorded in the unedited, yearly F-33 files that are in ‘nonregular’ districts, and have thus not been included in the FNFD file. Nationally, only 4 percent of total expenditures are attributable to ‘nonregular’ districts. Thus, the vast majority of expenditures are included in the cases included in the FNFD file.

2. Identifying district consolidation linkages

A second challenge that fiscal analysts encounter when attempting longitudinal analysis of school district *fiscal* files is that school district reorganizations and consolidations occur, particularly among those states with single-school and nonoperating school districts. The NCES CCD *nonfiscal* data collectors spend a great deal of time and effort assessing the school districts that either remain in operation, close, or are incorporated into other school districts. However, there is no link on these individual files to show which school district takes responsibility for a district’s students in the year after it closes. This challenge was addressed by using both enrollment and geographic data to identify these linkages. The linkages are documented in the data file by the variables NXTYRID1 and NXTYRID2 (next year ID-1 and next year ID-2) which contain the NCES ID of the successor school district(s).

Introduction

Table 1. Mean annual total expenditures for all F-33 districts and for regular F-33 districts and the percent of total expenditures not in regular districts, by state (unimputed figures): Fiscal years 1990 through 2002
[Numbers in thousands]

State	Mean annual total expenditures, all districts	Mean annual total expenditures, regular districts	Percentage of annual total expenditures not in regular districts
United States	\$317,273,643	\$304,897,585	4.1
Alaska	\$1,212,451	\$1,209,139	0.3
Alabama	\$3,789,598	\$3,789,598	0.0
Arkansas	\$2,323,608	\$2,281,010	1.9
Arizona	\$4,773,094	\$4,449,860	7.3
California	\$37,419,006	\$34,191,038	9.4
Colorado	\$4,332,285	\$4,277,272	1.3
Connecticut	\$4,680,248	\$4,648,172	0.7
District of Columbia	\$775,293	\$775,293	0.0
Delaware	\$875,352	\$784,852	11.5
Florida	\$14,199,897	\$14,199,897	0.0
Georgia	\$8,316,755	\$8,296,821	0.2
Hawaii	\$1,190,878	\$1,190,878	0.0
Iowa	\$3,414,322	\$3,237,059	5.5
Idaho	\$1,224,155	\$1,200,199	2.0
Illinois	\$14,036,807	\$13,567,924	3.5
Indiana	\$6,898,961	\$6,815,440	1.2
Kansas	\$2,845,658	\$2,842,295	0.1
Kentucky	\$3,586,886	\$3,586,886	0.0
Louisiana	\$4,022,324	\$4,022,324	0.0
Massachusetts	\$7,578,971	\$7,083,288	7.0
Maryland	\$6,051,670	\$6,051,670	0.0
Maine	\$1,551,798	\$1,523,142	1.9
Michigan	\$13,780,093	\$12,206,629	12.9
Minnesota	\$7,165,770	\$6,679,103	7.3
Missouri	\$5,403,961	\$5,225,296	3.4
Mississippi	\$2,320,985	\$2,318,347	0.1
Montana	\$997,106	\$983,727	1.4
North Carolina	\$7,546,008	\$7,395,146	2.0
North Dakota	\$710,574	\$663,409	7.1
Nebraska	\$2,013,366	\$1,940,820	3.7
New Hampshire	\$1,410,895	\$1,370,022	3.0
New Jersey	\$13,233,350	\$12,415,871	6.6
New Mexico	\$1,779,142	\$1,779,142	0.0
Nevada	\$1,793,228	\$1,793,228	0.0
New York	\$28,657,135	\$28,557,701	0.3
Ohio	\$12,537,471	\$11,534,337	8.7
Oklahoma	\$3,371,927	\$3,140,243	7.4
Oregon	\$4,088,228	\$3,711,419	10.2
Pennsylvania	\$14,846,000	\$13,749,518	8.0
Rhode Island	\$1,160,143	\$1,160,143	0.0
South Carolina	\$3,909,614	\$3,886,646	0.6
South Dakota	\$753,367	\$751,985	0.2
Tennessee	\$4,476,838	\$4,474,473	0.1
Texas	\$23,875,713	\$23,154,960	3.1
Utah	\$2,074,720	\$2,074,720	0.0
Virginia	\$7,369,902	\$7,280,146	1.2
Vermont	\$1,042,316	\$918,776	13.4
Washington	\$6,566,689	\$6,455,112	1.7
Wisconsin	\$6,679,877	\$6,643,399	0.5
West Virginia	\$1,923,795	\$1,923,795	0.0
Wyoming	\$685,390	\$685,390	0.0

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), "School District Finance Survey (Form F-33)," 1989-90 through 2001-02

3. Identifying linkages between separate elementary and secondary districts

The third challenge arises because of a particular variation in the organization of school districts in the United States: although the majority of school districts in the United States are ‘unified,’ in that they manage schools serving all grades in the grade range from kindergarten through twelfth grade, some states and municipalities maintain separate elementary districts, whose students transfer to schools in separate secondary or unified districts for their secondary education.

Researchers should be aware that many measures, such as mean per pupil expenditures, are different for districts with different grade spans.

(One) reason for examining elementary districts, secondary districts, and unified districts separately is that there is a potential bias if all districts are examined together. This happens because expenditures are typically higher for secondary students than elementary students. In a state with mostly separate elementary districts and secondary districts, this difference in expenditures will be reflected in artificially high values for the disparity measures. In a state with mostly unified districts, these differences in spending will still occur, but they will not be observed as spending for elementary and secondary students is combined. (Hussar and Sonnenberg 2000, p. 7)

For example, the mean per pupil total expenditure for school districts open during the 1999–2000 school year (PTOTEX00) is about \$9,200 for K–8 school districts, compared to \$10,800 for districts with a grade 9–12 span. (Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Fiscal-Nonfiscal File, Fiscal Years 1990 to 2000) Therefore, analyses that attempt to estimate the relation between expenditures and other school characteristics will be distorted when they compare school districts, ignoring the elementary/secondary differential.

To avoid these distortions, such comparisons should be carried out using the UFNFD file of unified K–12 pseudo-districts. This file complements the primary longitudinal school district Fiscal-Nonfiscal Detail (FNFD) file. The *nonunified* FNFD file consists of one record for each of 15,181 regular public elementary and secondary school districts. That record contains both *fiscal* and *nonfiscal* information for each year from 1989–90 to 2001–02 in which the school district was open. For years in which the school district was open, any missing *fiscal* information has been replaced with imputed values. The complementary UFNFD file in the database contains *unified* K–12 pseudo-districts, and presents the same total information, but has combined the information from separate elementary districts with the ‘target’ districts to which their students transfer for secondary education after leaving elementary grades. That file contains one record for each of 11,518 unified and pseudo-unified K–12 districts.

The selection of which of the two files in the database (FNFD or UFNFD) to use for analysis depends on the purpose of the study. Many educational research and evaluation studies that aim to compare school districts in a randomly selected sample will benefit from the availability of the unified K–12 pseudo-district UFNFD file as a sampling frame: per pupil revenues and expenditures, student characteristics, and outcomes can be compared across similarly situated districts or district clusters (i.e., pseudo-districts).

On the other hand, the primary FNFD file, presenting data for elementary, secondary, and unified districts in separate records, will be valuable for studies of (1) the differences in trends between elementary and secondary districts, (2) the differences between unified districts and separate elementary/secondary districts, and (3) district consolidations over time.

4. Filling in missing data

A fourth challenge for longitudinal analysis is to eliminate biases created by missing data. Data were missing for a variety of reasons. One reason for much of the missing data was that before 1995 the F-33 collection included only a sample of school districts for some states in some years rather than the universe of all districts. In the 1993 fiscal year, for example, F-33 was a universe survey in 41 states but a sample survey in 9 states. In the 1994 fiscal year the F-33 data come from sample surveys in 8 states. Since 1995, the F-33 has been a universe collection of all public school districts, excluding charter school districts.

Because of the different universe definitions, the sampling in earlier years of the F-33 collection, and other reasons, there is not a perfect, one-to-one matching of records in the *nonfiscal* and *fiscal* data files. This is illustrated by table 2, taken from a feasibility study, which showed the number of districts in each year that were found only in either the *fiscal* or *nonfiscal* data files and the number that were found in both.

Table 2. Number of districts with nonfiscal or fiscal CCD data, by source of data, type of district and year:

Fiscal years 1990 through 1998

Fiscal year	F-33 Fiscal only			CCD Nonfiscal only				Matched CCD Nonfiscal and F-33 Fiscal			
	Invalid NCEID	Without students	With students	Regular districts		Other districts		Regular districts		Other districts	
				Without students	With students	Without students	With students	Without students	With students	Without students	With students
1990	276	66	31	1	48	659	203	4	15,077	523	359
1991	230	94	32	3	2,225	598	206	3	12,819	420	336
1992	238	148	54	1	53	489	188	4	14,890	578	321
1993	217	150	44	4	1,745	706	260	1	13,062	543	115
1994	87	112	10	0	2,274	575	275	1	12,369	650	129
1995	86	177	7	0	35	579	271	2	14,483	663	135
1996	93	143	1	0	90	593	258	1	14,453	670	145
1997	195	144	11	0	230	534	209	1	14,413	713	197
1998	160	126	10	0	293	633	220	0	14,366	662	188

SOURCE: American Institutes for Research. (2002, November). *Assessment of Effort Required to Incorporate F-33 Data Into the Longitudinal CCD District File for Twelve Years (1986–1987 through 1997–1998 School Years)*. Palo Alto, CA: Don McLaughlin and Charles Blankenship.

Irrespective of reason, each year, sampled or not, had occurrences of missing data, with more missing data existing in earlier years than recent ones. These missing data represented an important challenge to overcome, because missing data introduce bias into analyses, when using software that treat a data set as if it were complete. To address this challenge, American Institutes for Research (AIR) imputed values for missing finance survey data. For a district missing a value in a particular year, fiscal information received from that district in other survey years was used along with other district characteristics that were not missing. For the 20 districts for which the file contained no fiscal information for any year (e.g., for districts included in the nonfiscal survey but never in the fiscal survey), AIR randomly imputed fiscal information from the distribution of nonfiscal information for similar districts. Because educational policy analyses are concerned with correlates of per pupil finance measures, all computations for imputation were carried out on per pupil revenues and expenditures, rather than total revenues and expenditures. More particulars about the imputations are presented in the methodology section of the User's Guide below.

Introduction

A similar challenge existed with regard to differences in reported values between the fiscal and nonfiscal membership counts (i.e., total fall enrollment), which appear in both data sources, and which would be essential for calculating per pupil fiscal measures. In the vast majority of cases, the enrollment counts match. However, in some cases they do not (see table 3 in the User's Guide for a summary count). To address this challenge, AIR identified all cases where the reported numbers were different in the fiscal vs. the nonfiscal files for investigation, viewed the trends in membership for plausibility, and chose the more plausible of the two reported values. In most cases, that was the nonfiscal membership, as those numbers had already undergone data validation and had been previously edited with imputed values. Of note,

...[these] differences do not necessarily indicate errors in either data collection system. F-33 only collects data on local school systems, while NCES collects information on all schools in a state, including those operated by state agencies. Also, many states administer fiscal issues differently than nonfiscal issues. For example, it is not unusual for some states to have a number of districts independent for nonfiscal purposes (day-to-day operation, curriculum, personnel), but consolidated for fiscal purposes. Hence, the NCES effort involves a listing of local education units and all their data, while the F-33 survey focuses on the fiscal aspects of governments only. (Hussar and Sonnenberg 2000, p. 6)

To summarize, analysts faced a number of challenges when attempting to construct the Longitudinal School District Fiscal-Nonfiscal Detail (FNFD) Database. The combined file required extensive editing and imputation, and resolution of long-standing gaps in knowledge about school districts, such as their sending-receiving relationships and consolidation patterns.

The FNFD database is designed for research use in testing hypotheses about school districts' longitudinal trends. Unlike the individual yearly CCD files from which they were assembled, the two longitudinal files are not just a combination of 'snapshots' of the best available information, submitted by each LEA, at a given point in time. Rather, by linking the individual yearly CCD files together, each yearly element of each district's data could be used to identify reporting abnormalities in yearly trends, which were edited/imputed using modeling techniques.

The remainder of this documentation consists of a user's guide and appendixes. The user's guide contains a detailed description of the imputation methodology.

Appendix A—Record Layout (Primary File) gives the variable names and labels of the data elements discussed throughout the documentation, as well as their location on the data files.

Appendix B—Record Layout (Unified File) gives the variable names and labels of the data elements discussed throughout the documentation, as well as their location on the data files.

Appendix C—Glossary defines all of the *fiscal* and *nonfiscal* data items.

Appendix D—Frequencies of Categorical Variables provides information about the frequency and distribution of data elements across local education agencies.

Appendix E—Ranges of Selected Variables provides information about the distribution of selected data elements across local education agencies.

Appendix F—Sample Survey Form includes a facsimile of the F-33 data collection instrument for FY 2000.

Appendix G— Sample SAS Program shows how school level data can be aggregated and merged with the district longitudinal data files.

Introduction

Appendix H— Sample SPSS Program shows how school level data can be aggregated and merged with the district longitudinal data files.

II. User's Guide

A. Methodology

1. Scope

Data Sources. Data from four sources were combined for this effort. First, the 1990–2000 NCES F-33 fiscal files were obtained from Kforce Government Solutions (KGS), where the files had already undergone significant editing. (This editing was for agency identification and consistency of totals and subtotals with detail amounts. It did not include any imputations.) Second, district-level data for 1990–2000 were extracted from the NCES CCD longitudinal nonfiscal database, which includes imputed school- and district-level data for 1986–87 through 1998–99. Third, data from the 2000–01 Elementary and Secondary School Survey conducted by the Department of Education's Office of Civil Rights were used to identify school districts that provide primarily special education services, rather than providing a comprehensive education. Fourth, F-33 fiscal data and nonfiscal data for the 2000–01 and 2001–02 school years were downloaded from the NCES website for use by AIR.

The FNFD and UFNFD files combine data from the nonfiscal Local Education Agency (School District) Universe Survey with fiscal data from the F-33 survey for the school years 1989–90 through 2001–02. The FNFD file contains data for the 15,181 regular school districts that were open for at least 1 year between 1989–90 and 2001–02. It does not include data for the approximately 2,000 nonregular school districts (special or vocational education districts, regional districts, state institutions, charter school districts, and so on). The vast majority of the nation's public school students are served by the regular districts included in the longitudinal file.

These data provide the basis for studying trends in the relationships of school district characteristics, such as enrollment, locale, poverty, ethnic distribution, and student/teacher ratio, to revenues and expenditures for education.

The data are contained in two files: (1) a file with a record for each regular district, including elementary, secondary, and unified districts, and (2) a file of unified and pseudo-unified districts, in which all elementary districts' data have been incorporated into the local secondary or unified district to which its students progress after completing elementary school. The 'pseudo-district' file represents the information as a set of 11,518 regular, unified districts that cover the full grade range from kindergarten to 12th grade.

2. Procedures

Selection of Districts. AIR had previously developed both 12- and 13-year versions of the imputed nonfiscal Local Education Agency (School District) Longitudinal Data Files.⁴ These included only districts typed 'regular' (i.e., districts for which the CCD 'TYPE' indicator was either 'regular' or a 'school component of a supervisory union') in a year in which the district reported students enrolled. This criterion resulted in the inclusion of some districts that are classified in other years as 'regional' or 'state-operated' (special education) schools. In recent years, charter schools (with CCD TYPE = 'other') were added for consistency, because in many states these districts were coded as 'regular.' KGS, in conjunction with the Educational Statistical Services Institute (ESSI),

⁴ These files, the Local Education Agency (School District) and School Universe Survey Longitudinal Data Files: 1986-1997 (12-year) and 1986-1998 (13-year), are available online at <http://nces.ed.gov/ccd/CCD13YR.ASP>.

generated a 'FINANCE_TYPE' indicator for districts. This 'FINANCE_TYPE' was used to identify education service agencies, charter school districts, and districts outside the scope of F-33, all of which were excluded from this longitudinal file.

To create pseudo-unified districts combining elementary districts with their target secondary districts, a district serving secondary students ('SECLEA') was identified for each elementary district. AIR identified these SECLEAs by comparing enrollments and addresses. This had previously been done for the 1992–93 school year; the 1992–93 results were updated for the 2000–01 school year for this project. The process of establishing these linkages is a time-consuming one, relying mostly on enrollment numbers and maps. Resources did not permit verification of the linkages for each year included in these files. Researchers who wish to make use of the elementary-secondary links in this file should note that these linkages have only been established for the two years mentioned. Applying these linkages to the whole 13-year span of the data file assumes they did not change during this period.

Tracking successor districts. NXTYRID1 and NXTYRID2: Some districts closed during the 13-year period. For each district that closed, NXTYRID1 is the unique, NCES-assigned identification number (LEAID) of the district that inherited its students the year following the (first) closure. It was assigned by examining both distances between districts and changes in enrollments between successive years. Two districts, 2505340 and 4109810, closed, reopened, and closed again during the 13-year period. NXTYRID2 indicates the districts that inherited their students after the second closure.

Selection of Measures. The 14-year longitudinal nonfiscal CCD district file, which includes data for 1986–87 through 1999–2000, was the source for most of the nonfiscal measures included in this longitudinal finance file. Nonfiscal data for the 2000–01 and 2001–02 school years were extracted from the most recently published versions downloaded from the NCES website. Fiscal measures include 58 revenue and expenditure measures taken from the F-33 survey of school districts, plus corresponding per pupil measures, computed by dividing total figures by the reported enrollment. Although the F-33 files contain their own estimate of enrollment, AIR used the enrollment figures from the CCD longitudinal nonfiscal database, which had been edited as part of building that file. There were four district records in which the F-33 enrollment figures appeared more reasonable than the CCD figures and the F-33 value was used.

Imputation. Imputation was carried out in five stages: (1) imputation of nonfiscal variables, (2) identification of nonmissing data that are likely spurious, (3) creation of intermediate variables, (4) imputation of intermediate variables for cases missing all fiscal information in years, (5) imputation of individual year-by-year district values.

1. *Imputation of nonfiscal variables.* Nonfiscal variables for total enrollment (MEMBERyy), full-time equivalent teacher count (FTEyy), lowest and highest grades served (GSHIyy, GSLOyy), and the number of schools in the district (SCHyy) were imputed following the same methodology used to create the *Local Education Agency (School District) and School Universe Survey Longitudinal Data Files: 1986–1998 (13-year)* database, which has been previously described in McLaughlin, 2003. The imputation of those nonfiscal variables provides the foundation upon which the fiscal variables' imputation would depend.
2. *Spurious data checks.* Previously, in developing the longitudinal CCD nonfiscal database, an important step was the identification and removal of obvious figures likely to be the result of a reporting error, such as enrollments that jumped by a factor of four for one

isolated year while the number of teachers remained constant. Similar checks were performed on the fiscal variables as part of the imputation process; however, there were virtually no cases in which a 1-year spike (upward or downward) in revenues was obviously spurious. The complexity of fiscal transactions, including transfers of funds between districts, yields spikes that are credibly accurate fiscal reports. Prior to the 1999–2000 school year, no reported values other than a few zeros were edited. Except for those few zeros, all imputations were to replace missing values in the original files. AIR imputed for both missing records and the cases not included in samples in some years. There were very few or no cases with some missing and some nonmissing F-33 variables. Starting in the 1999–2000 school year, however, it was necessary to edit some ‘spikes’ in the following per pupil fiscal functions: PNELSCyy (non-elementary/secondary programs expenditures), PSTREVyy (state revenues), PLOCRVyy (local revenues), PFEDRVyy (federal revenues), PCOTHRyy (other elementary/secondary programs expenditures), as abnormal values were identified which appeared to be the result of either including or excluding money or enrollment pertaining to charter schools being outside the public district one year and inside the district the next year.

3. *Intermediate variables.* First, all fiscal measures were transformed to per pupil measures by dividing by the corresponding membership measure. Two choices were available for the denominator of this ratio: the MEMBERyy measure in the school district universe longitudinal file and V33 in the fiscal file. The MEMBERyy measure had undergone both longitudinal editing (comparison to adjacent years) and relational editing (comparison to FTEyy counts) and imputation in the course of creating the longitudinal file. For this reason, it was considered the more reliable of the two measures. In the vast majority of cases, these values agreed. Nearly all of the cases in which they did not agree were districts for which the MEMBERyy values had previously been edit-checked and replaced with more reasonable values, so those values were used for the denominator. In a small number of cases ($n = 4$) the V33 value was considered more reasonable and was used as the denominator. Table 3 summarizes the discrepancies found between the CCD and F-33 enrollment counts.

Second, a linear trend was estimated for each fiscal measure of per pupil revenues and expenditures, and for each district with at least 3 years of data. Using that linear trend, a value for 1995 (the middle year of the decade) was estimated. The estimated value for 1995, of course, was different from the actual value for 1995. The estimated 1995 value and the estimated annual rate of change were used as intermediate variables in the imputation. For districts with 1 or 2 years of data, the mean value was used as the 1995 estimate and the annual rate of change estimate was set to zero. For other districts, the estimated 1995 mean was constrained to be within the highest and lowest reported values for individual years, and the slope was constrained so that the linear estimate for extreme years (1990 and 2002) would be nonnegative. If the slope was sufficiently positive that the extrapolated estimate for 1990 would be negative, the slope was reduced by a factor that would yield an extrapolated value of 0 for 1990. Similarly, if the slope was sufficiently negative that the extrapolated estimate for 2002 would be negative, the slope was increased (made less negative) by a factor that would yield an extrapolated value of 0 for 2002.

Table 3. Frequencies of discrepancies in enrollment counts between CCD fiscal and nonfiscal data files: Fiscal years 1990 through 2002						
Discrepancy						
Fiscal year	One is zero	One is missing	Neither is missing or zero		Imputed CCD values	No discrepancy
			Discrepancy < 10 percent or enrollment < 50	Discrepancy \geq 10 percent or enrollment \geq 50		
1990	43	27	6,862	410	21	7,563
1991	26	2,195	5,479	318	39	6,803
1992	26	31	605	44	539	14,015
1993	14	1,698	69	40	17	12,767
1994	18	2,217	18	17	12	12,157
1995	8	14	386	12	13	13,891
1996	5	11	10	20	22	14,193
1997	2	14	571	35	1,486	13,562
1998	11	20	464	21	911	13,611
1999	3	9	612	23	38	13,429
2000	5	17	730	98	5	13,235
2001	29	27	137	86	—	14,977
2002	27	28	156	85	—	14,959

— Imputed values of CCD Membership are not available for FY 2001 or FY2002

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), "School District Finance Survey (Form F-33)," 1989-90 through 2001-02.

4. *Imputation for districts with no fiscal data.* Only a few districts had no data for any year (16 of 7,727 small districts and 4 of 7,417 large districts were missing each measure in all years). For these districts, the first step was to impute values for the estimated 1995 value and for the annual rate of change. The procedure involved five steps:

(i) The file was divided in halves: districts with average enrollment of 1,000 or more (large districts) and districts with average enrollment of less than 1,000 (small districts). The purpose of this division was to avoid imputing large random variation for large districts; predictions of per pupil fiscal measures were uniformly more accurate for large districts than for small districts, and the regression error estimates were used to add appropriate unpredicted (random) variation to the imputed values. Carrying out the imputation separately for large and small districts improved the stability of the results.

(ii) A preliminary linear regression was computed, predicting the estimated 1995 mean and the annual rate of change from the following predictors: highest grade, lowest grade, 13-year (1990–2002) averages of membership, teacher/pupil ratio, percent special education, percent free lunch eligible, percent black, percent Hispanic, and state indicators.

In order to preserve the correlation among the fiscal measures, the first fiscal measure imputed, per pupil current elementary/secondary expenditure (PCELSCyy), was included as a predictor in the model for the other expenditure measures and for per pupil total revenues, and per pupil total revenue (PTOTRVyy) was included in the model for the other revenue measures.

(iii) Observations whose values are more than 3.5 standard deviations from the values predicted by the linear regression were deleted from a temporary file. The purpose of this

was to avoid imputing outliers. The effect of this was to reduce the standard errors resulting from the final linear regression and thus the size of the random variation in the imputations.

(iv) A final linear regression was estimated, replicating the preliminary regression on the reduced dataset. The regression parameters and root mean squared error were retained for the imputation in the next step. The values of R^2 and root mean squared error (r.m.s.e.) are shown in table 4. The predictive precision is greater for large districts and estimated means than for small districts and rates of change; and it is less for capital outlays and non-elementary/secondary expenditures than for other measures.

Table 4. Regression statistics for prediction of estimated 1995 score and annual rate of change

Measure	Estimated 1995 score				Annual rate of change			
	Large districts		Small districts		Large districts		Small districts	
	R^2	R.M.S.E. (in dollars)	R^2	R.M.S.E. (in dollars)	R^2	R.M.S.E. (in dollars)	R^2	R.M.S.E. (in dollars)
PCELS	0.987	\$647	0.962	\$1,229	0.924	\$64	0.622	\$196
PCINST	0.998	152	0.994	296	0.981	22	0.943	52
PCSSVC	0.995	141	0.984	278	0.935	20	0.848	48
PCOTHR	0.967	46	0.893	102	0.638	7	0.474	15
PCAPOU	0.779	329	0.658	432	0.257	94	0.174	114
PNELSC	0.710	52	0.639	52	0.318	8	0.266	10
PTOTEX	0.996	421	0.987	877	0.893	109	0.885	169
PTOTRV	0.997	334	0.983	1,015	0.949	69	0.860	190
PFEDRV	0.942	92	0.724	291	0.737	13	0.603	41
PSTREV	0.952	677	0.901	1,105	0.911	60	0.765	126
PLOCRV	0.964	720	0.935	1,187	0.849	63	0.798	132

NOTE: "R.M.S.E." means "root mean squared error."
 SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), "Longitudinal School District Finance File," 1989-90 through 2001-02

(v) The regression weights derived in steps i–iv above were applied to the predictor measures for the districts missing the dependent variable to obtain point estimates. These weights indicate the relations among the various measures across the database, and were used here to ensure that imputed values have the same relations to measures that are present as the reported values for that measure do. A random approximately normal deviate with standard deviation equal to the regression root mean squared error was added to represent the unpredicted proportion of variance. To avoid imputing outliers, the random normal deviate was truncated at ± 2 times the R.M.S.E. Thus, for example, the random component for the estimated 1995 mean per pupil current elementary and secondary expenditure was constrained between $-\$1,294$ and $+\$1,294$ for large districts and $-\$2,458$ and $+\$2,458$ for small districts (see table 4).

5. *Imputation of individual year values.* At the completion of step iii estimated 1995 means and annual rates of change are available for all districts on the file. Imputation was then carried out independently, one year at a time, for each of the other years. The procedure for imputing individual years replicated the five-step procedure for imputing estimated 1995 means and annual rates of change, with the exception that the individual district's estimated 1995 mean and annual rate of change were included as predictors.

Two additional constraints were placed on the imputed values: (1) if enrollment was zero (and fiscal information was missing), the fiscal measures were set to zero; and (2) if the imputed value

was negative, it was set to zero. Further, if enrollment was zero, and fiscal measures were not missing, per pupil measures were set to zero. For the measures that had few reported zeros, there were only a handful of negative imputations, and for the measures with many zeros (such as non-elementary/secondary expenditures), a few hundred negative imputations were reset to zero. Generally, the resulting percentages of zeros among imputed values matched the percentages for reported values. Further, if enrollment was zero, and fiscal measures were greater than zero, the per pupil measures were set to zero. Thus, for example, a district with no students might have a positive total expenditure value, but show a zero per pupil total expenditure.

The average fit statistics across 11 years for individual imputation regressions are shown in table 5. The relations between the fiscal measures and their predictors were quite strong, the only exception being capital outlays.

Measure	Large districts		Small districts	
	R ²	R.M.S.E. ¹ (in dollars)	R ²	R.M.S.E. ¹ (in dollars)
PCELSy	0.998	\$217	0.992	\$563
PCINSTy	0.999	106	0.995	272
PCSSV	0.998	92	0.991	212
PCOTHRy	0.989	27	0.973	51
PCAPOUy	0.628	516	0.516	625
PNELSy	0.948	26	0.904	27
PTOTEXy	0.993	555	0.987	902
PTOTRVy	0.998	309	0.989	807
PFEDRVy	0.989	45	0.965	129
PSTREVy	0.996	196	0.984	452
PLOCRVy	0.996	235	0.984	596

¹ "R.M.S.E." means "root mean squared error".

NOTE: The measure in the left-most column is the name of the imputation flag from the data file where 'yy' represents the last two digits of the fiscal year.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), "Longitudinal Fiscal-Nonfiscal Detail File," 1989-90 through 2001-02

The numbers of districts for which primary fiscal values were imputed is shown in table 6 over the entire 13-year period. The vast majority of imputations were for missing data in 1991, 1993, and 1994. Generally, districts were either missing all fiscal measures for a year or none.

Table 6. Number of districts for which fiscal functions were imputed, by measure and fiscal year

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
CELSMyy	61	2,209	53	1,703	2,218	15	12	22	25	9	1,318 ¹	59	16
CINSTMyy	61	2,208	53	1,702	2,218	15	12	22	25	9	22	42	16
CSSVMyy	60	2,208	51	1,700	2,218	15	11	20	20	9	22	39	14
COTHRMyy	60	2,209	51	1,701	2,218	15	11	20	20	9	43	56	14
CAPOUMyy	60	2,208	52	1,700	2,218	15	11	20	20	9	22	39	14
NELSCMyy	70	2,222	69	1,716	2,224	21	16	33	34	23	89	91	14
TOTEXMyy	206	2,309	300	1,841	2,318	195	166	213	169	146	172	40	14
TOTRVMyy	60	2,208	1,664	1,700	2,218	15	11	20	20	9	1,373 ²	46	14
FEDRVMyy	60	2,208	42	1,700	2,218	15	11	20	20	9	29	43	14
STREVMyy	60	2,208	42	1,700	2,218	15	11	20	20	9	23	39	14
LOCRVMyy	60	2,208	42	1,700	2,218	15	11	20	20	9	23	42	14

¹ 1,282 of the 1,318 CELSC imputations reflect differences between CELSC and the sum of its components of less than 10 dollars.

² 1,346 of the 1,373 TOTRV imputations reflect differences between the sum of federal, state and local revenue and total revenue of less than 10 dollars.

NOTE: The measure in the left-most column is the name of the imputation flag from the data file where 'yy' represents the last two digits of the fiscal year.

SOURCE: U.S. Department of Education, National Center for Education Statistics Common Core of Data (CCD), Longitudinal Fiscal-Nonfiscal Detail File, 1989-90 through 2001-02.

Once the imputation was completed for per pupil revenues and expenditure functions, total fiscal measures were recreated by multiplying per pupil measures by enrollments. This was done to facilitate analyses that use total measures. The reason for imputing per pupil measures rather than total measures was to preserve the relations among fiscal and nonfiscal measures. For example, a relationship between race and expenditures will show up not in the correlation of race with total expenditures but in the correlation of race with per pupil expenditures.

Imputation of fiscal object variables. The 11 function measures, shown in table 6 and discussed above, are totals of various functional categories. The detail fiscal-nonfiscal file includes 47 detail fiscal measures (federal and state revenues details; salary and benefits expenditures for instruction; and details for support services expenditures. These are listed in table 21 below). After all of the 11 function measures were imputed, the 47 per pupil detail variables were imputed with each per pupil function subtotal serving as its predictor. For example, per pupil instructional expenditures (PCINSTyy) include two objects: salaries (PZ33_yy) and benefits (PV10_yy). Missing and/or abnormal values of per pupil object PZ33 were imputed using a model with PCINSTyy as its predictor, and missing and/or abnormal values of PV10_yy also were imputed, also using PCINSTyy as its predictor. This was done using separate models for districts of 'small' (fewer than 500 students), 'medium' (500 to 2000 students), and 'large' (more than 2000 students) district sizes, with each years fiscal objects being imputed using the fiscal function variable from the same year.

After the imputation of the detail fiscal variables was performed, some object subtotals of their associated functional measures were adjusted (while maintaining the ratio of each object to its function) using ratio estimation techniques, such that the sum of their subtotals was forced to equal that of the function measure. In all cases where this was done, imputation flags were set. This 'adjustment,' however, was only done when all components of the function were included in the scope of this database. Table 7 below shows the variables for which all components were present, and which were thus adjusted as necessary to sum up properly.

User's Guide

Table 7. Variables whose subtotals were forced to sum to the total

Measure	Component measures whose subtotals are forced to sum to their function measure
TOTRVyy	FEDRVyy + STREVVyy + LOCRVyy
FEDRVyy	C14_yy + C15_yy + C16_yy + C17_yy + C18_yy + C19_yy + C20_yy + C25_yy + C36_yy + B10_yy + B11_yy + B12_yy + B13_yy
CELSVyy	CINStyy + CSSVCyy + COTHRyy

NOTE: In the variable names shown above, 'yy' represents the last two digits of the fiscal year.
 SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'Longitudinal Fiscal-Nonfiscal Detail File,' 1989-90 through 2001-02

Table 8 shows the number of nonfiscal variables, which were imputed each year.

Table 8. Numbers of districts for which nonfiscal measures were imputed, by measure and fiscal year

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
MEMBEMyy	29	43	537	20	12	13	23	1486	910	37	11	58	9
FTEMyy	370	924	951	908	466	306	438	792	497	143	10	640	52
SCHMyy	71	53	38	96	29	27	34	50	10	15		123	170
GSLOMyy	23	28	40	31	29	7	19	29	11	105	4	13	12
GSHIMyy	16	29	40	33	36	6	12	31	10	96	4	107	45

NOTE: The measure in the left-most column is the name of the imputation flag from the data file where 'yy' represents the last two digits of the fiscal year.
 SOURCE: U.S. Department of Education, National Center for Education Statistics Common Core of Data (CCD), Longitudinal Fiscal-Nonfiscal Detail File, 1989-90 through 2001-02.

Table 9 illustrates the number of federal revenues totals and items, which were imputed per year.

Table 9. Numbers of districts for which federal revenue measures were imputed, by measure and fiscal year

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
FEDRVMyy	60	2,208	42	1,700	2,218	15	11	20	20	9	29	43	14
C14Myy	†	†	4,458	3,873	4,286	2,511	2,341	2,252	2,172	2,134	1,353	43	14
C15Myy	†	†	4,458	3,873	4,286	2,511	2,341	2,252	2,172	2,134	1,353	43	14
C16Myy	†	†	4,458	3,873	4,286	2,511	2,341	2,252	2,173	2,134	1,353	43	14
C17Myy	†	†	4,458	3,873	4,286	2,511	2,341	2,252	2,172	2,134	1,353	43	14
C18Myy	†	†	4,458	3,873	4,286	2,511	2,341	2,252	2,172	2,134	1,353	43	14
C19Myy	†	†	4,458	3,873	4,286	2,511	2,341	2,252	2,173	2,134	1,353	43	14
C20Myy	†	†	4,458	3,873	4,286	2,511	2,341	2,252	2,172	2,134	1,353	43	14
C25Myy	31	2,201	4,458	3,873	4,286	2,511	2,341	2,252	2,172	2,134	1,353	43	14
C36Myy	†	†	4,458	3,873	4,286	2,511	2,341	2,252	2,173	2,134	1,353	43	14
B10Myy	†	†	4,458	3,873	4,286	2,511	2,341	2,252	2,173	2,134	1,353	43	14
B11Myy	†	†	4,458	3,873	4,286	2,511	2,341	2,252	2,173	2,134	1,353	43	14
B12Myy	†	†	4,458	3,873	4,286	2,511	2,341	2,252	2,173	2,134	1,353	43	14
B13Myy	†	†	4,458	3,873	4,286	2,511	2,341	2,252	2,173	2,134	1,353	43	14

† Not applicable; measure was not collected in this year.
 NOTE: The measure in the left-most column is the name of the imputation flag from the data file where 'yy' represents the last two digits of the fiscal year.
 SOURCE: U.S. Department of Education, National Center for Education Statistics Common Core of Data (CCD), Longitudinal Fiscal-Nonfiscal Detail File, 1989-90 through 2001-02.

Table 10 illustrates the number of imputations performed on the state revenue function and its components.

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
STREVMyy	60	2,208	42	1,700	2,218	15	11	20	20	9	23	39	14
C01Myy	†	†	43	1,714	2,224	47	13	22	21	10	18	39	14
C04Myy	†	†	54	1,723	2,233	50	22	31	29	18	25	39	14
C05Myy	†	†	44	1,716	2,225	48	14	23	22	15	25	39	14
C06Myy	†	†	56	1,729	2,230	62	28	37	36	25	24	39	14
C07Myy	†	†	65	1,736	2,237	69	35	44	43	32	40	39	14
C08Myy	†	†	52	1,725	2,230	58	23	32	29	18	27	39	14
C09Myy	†	†	62	1,735	2,235	66	31	39	39	29	36	39	14
C10Myy	†	†	52	1,722	2,229	53	21	29	28	15	24	39	14
C11Myy	†	†	64	1,734	2,234	64	32	41	37	27	33	39	14
C12Myy	†	†	44	1,715	2,224	47	13	22	21	12	20	39	14
C13Myy	†	†	44	1,715	2,225	48	15	22	22	10	19	39	14

† Not applicable; measure was not collected in this year.

NOTE: The measure in the left-most column is the name of the imputation flag from the data file where 'yy' represents the last two digits of the fiscal year.
 SOURCE: U.S. Department of Education, National Center for Education Statistics Common Core of Data (CCD), Longitudinal Fiscal-Nonfiscal Detail File, 1989-90 through 2001-02.

Creation of Pseudo-Districts. As a final step, elementary districts were removed from the file and their data were aggregated into pseudo-unified districts to create a file in which all districts have grade spans from pre-kindergarten (PK), kindergarten (KG), or first grade through grade 12. In fact, however, it was impossible to match up all the elementary and secondary districts this way; 125 districts were thus designated as 'other regular' districts (FINANCE_TYPE = 'OR'). Of these 125 districts, 117 were elementary districts (no grade higher than 8); 4 had grade ranges from PK, KG or first through grades 10 or 11; 4 served only the grades from 7 through 12. Of the unmatched elementary districts all but 7 had enrollments of less than 25 in every year; all of these low-enrollment elementary districts had closed by FY 2001, most of them much earlier. All but 9 of these low-enrollment elementary districts were in the three states of Montana, Nebraska, and North Dakota. The seven unmatched elementary districts with 25 or more students include 5 in Connecticut and Vermont that arrange to send their students to private institutions for secondary education; 1 in South Dakota serving schools on Indian reservations; and 1 in Illinois.

Aggregation of counts, revenues, and expenditures consisted merely of adding the corresponding values for the districts combined. Per pupil revenue and expenditure measures were obtained by computing the ratio of the combined total measures divided by the combined enrollments. Grade spans were aggregated by identifying the highest and lowest grades served by any of the districts in the combination.

3. Results

Overall statistics based on imputed and nonimputed data were computed as a check on the meaningfulness and utility of the information in the CCD longitudinal fiscal-nonfiscal district file. The results are shown in tables 11 through 20. In table 11, the trends in fiscal measures based on the longitudinal database, prior to imputing missing data, are displayed as unweighted averages of per pupil measures. Because these are average per pupil figures, they do not show the distortions that total revenue and expenditure figures would show as a result of the substantial missing data in 1991, 1993, and 1994.

Table 11. Average per pupil expenditures and revenues, before imputation, in dollars, for open districts, by measure and fiscal year

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
PCAPOUyy	\$414	\$440	\$462	\$482	\$470	\$528	\$610	\$716	\$758	\$825	\$901	\$992	\$1,090
PCELSOyy	4,551	4,815	5,457	5,276	5,497	5,679	5,857	6,105	6,364	6,696	7,135	7,651	8,081
PCINSTyy	2,731	2,911	3,048	3,252	3,394	3,507	3,640	3,795	3,941	4,152	4,423	4,700	4,977
PCOTHRYy	226	224	239	242	249	258	258	270	278	296	310	328	342
PCSSVCyy	1,594	1,680	1,709	1,782	1,853	1,915	1,959	2,039	2,145	2,249	2,402	2,623	2,763
PFEDRVyy	280	269	332	328	346	375	374	390	434	471	521	569	662
PLOCRVyy	2,800	2,991	3,033	3,154	3,365	3,353	3,422	3,536	3,697	3,732	3,837	4,103	4,296
PNELSOyy	54	58	42	44	49	51	52	48	46	46	51	56	59
PSTREVyy	2,210	2,373	2,516	2,774	2,782	3,019	3,167	3,348	3,513	3,860	4,184	4,520	4,663
PTOTEXyy	5,354	5,681	5,863	6,183	6,440	6,662	6,987	7,319	7,658	8,086	8,625	9,286	9,863
PTOTRVyy	5,290	5,633	5,847	6,256	6,493	6,746	6,963	7,274	7,643	8,062	8,542	9,191	9,620

NOTE: The measure in the left-most column is the variable name from the data file where 'yy' represents the last two digits of the fiscal year.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), "School District Finance Survey (Form F-33)," 1989-90 through 2001-02.

In the national average, the average per pupil revenues and expenditures after imputation, shown in table 12, are very similar to the averages prior to imputation. Differences would show up in the total revenues and expenditures.

Table 12. Average per pupil expenditures and revenues, after imputation, in dollars, for open districts, by measure and fiscal year

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2,002
PCAPOUyy	\$416	\$450	\$463	\$477	\$469	\$530	\$611	\$717	\$759	\$825	\$900	\$991	1,089
PCELSOyy	4,567	4,838	5,003	5,297	5,528	5,684	5,863	6,110	6,366	6,699	7,115	7,655	8,080
PCINSTyy	2,740	2,914	3,052	3,257	3,393	3,510	3,643	3,799	3,943	4,153	4,407	4,704	4,977
PCOTHRYy	226	231	240	247	249	258	258	270	278	296	310	328	341
PCSSVCyy	1,601	1,693	1,711	1,796	1,886	1,917	1,962	2,040	2,145	2,250	2,399	2,623	2,762
PFEDRVyy	282	295	332	343	360	375	375	391	434	473	520	569	662
PLOCRVyy	2,815	2,923	3,036	3,118	3,327	3,361	3,424	3,535	3,698	3,731	3,826	4,103	4,294
PNELSOyy	54	58	42	43	47	51	52	48	46	46	51	56	59
PSTREVyy	2,217	2,415	2,519	2,796	2,828	3,021	3,170	3,351	3,513	3,860	4,166	4,520	4,662
PTOTEXyy	5,376	5,703	5,870	6,192	6,452	6,669	6,993	7,324	7,660	8,089	8,597	9,287	9,860
PTOTRVyy	5,314	5,633	5,887	6,257	6,515	6,757	6,968	7,277	7,644	8,064	8,512	9,192	9,617

NOTE: The measure in the left-most column is the variable name from the data file where 'yy' represents the last two digits of the fiscal year.

SOURCE: U.S. Department of Education, National Center for Education Statistics Common Core of Data (CCD), Longitudinal Fiscal-Nonfiscal Detail File, 1989-90 through 2001-02.

User's Guide

Tables 13 and 14 show the differences between nonimputed and imputed per pupil federal revenues and its components.

Table 13. Average per pupil federal revenues, before imputation, in dollars, for open districts, by measure and fiscal year

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
PFEDRVyy	\$280	\$269	\$332	\$328	\$346	\$375	\$374	\$390	\$434	\$471	\$521	\$569	\$662
PC25yy	71	74	89	88	94	101	104	110	114	118	124	126	135
PB10yy	†	†	38	41	34	35	37	40	46	52	54	52	65
PB11yy	†	†	1	1	1	1	1	1	2	3	4	4	5
PB12yy	†	†	4	2	3	4	4	4	5	3	4	5	6
PB13yy	†	†	15	1	11	20	15	14	18	25	25	28	41
PC14yy	†	†	113	118	127	132	127	132	136	142	151	160	177
PC15yy	†	†	26	25	27	31	32	35	41	48	58	67	85
PC16yy	†	†	2	2	3	3	3	3	3	4	4	4	5
PC17yy	†	†	7	7	7	5	5	4	5	5	5	5	5
PC18yy	†	†	9	9	8	8	7	5	6	6	13	18	21
PC19yy	†	†	7	7	8	7	6	6	7	7	7	9	9
PC20yy	†	†	18	25	21	25	31	31	43	51	62	78	94
PC36yy	†	†	2	2	2	3	4	5	6	6	9	12	13

† Not applicable; measure was not collected in this year.

NOTE: The measure in the left-most column is the variable name from the data file where 'yy' represents the last two digits of the fiscal year.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), "School District Finance Survey (Form F-33)," 1989-90 through 2001-02.

Table 14. Average per pupil federal revenues, after imputation, in dollars, for open districts, by measure and fiscal year

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
PFEDRVyy	\$282	\$295	\$332	\$343	\$360	\$375	\$375	\$391	\$434	\$473	\$520	\$569	\$662
PC25_yy	71	79	89	96	102	101	104	110	114	119	124	126	135
PB10_yy	†	†	38	36	30	35	37	40	46	52	54	52	65
PB11_yy	†	†	1	1	1	1	1	1	2	3	4	4	5
PB12_yy	†	†	4	2	2	4	4	4	5	3	4	5	6
PB13_yy	†	†	15	1	10	20	15	14	18	25	25	28	41
PC14_yy	†	†	113	130	141	132	127	132	137	143	151	160	177
PC15_yy	†	†	26	25	27	31	32	35	41	48	58	67	85
PC16_yy	†	†	2	3	3	3	3	3	3	4	4	4	5
PC17_yy	†	†	7	7	7	5	5	4	5	5	5	5	5
PC18_yy	†	†	10	10	9	8	7	5	6	6	13	18	21
PC19_yy	†	†	7	7	8	7	6	6	7	7	7	9	9
PC20_yy	†	†	18	24	19	25	31	31	44	52	62	79	94
PC36_yy	†	†	2	2	2	3	4	5	6	6	9	12	13

† Not applicable; measure was not collected in this year.

NOTE: The measure in the left-most column is the variable name from the data file where 'yy' represents the last two digits of the fiscal year.

SOURCE: U.S. Department of Education, National Center for Education Statistics Common Core of Data (CCD), Longitudinal Fiscal-Nonfiscal Detail File, 1989-90 through 2001-02.

User's Guide

Tables 15 and 16 show the differences between nonimputed and imputed per pupil state revenues and its components.

Table 15. Average per pupil state revenues, before imputation, in dollars, for open districts, by measure and fiscal year

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
PSTREVyy	\$2,210	\$2,373	\$2,516	\$2,774	\$2,782	\$3,019	\$3,167	\$3,348	\$3,513	\$3,860	\$4,184	\$4,520	\$4,663
PC01_yy	†	†	1,860	1,998	2,023	2,238	2,372	2,576	2,675	2,937	3,179	3,317	3,449
PC04_yy	†	†	37	49	38	32	38	36	36	36	39	41	46
PC05_yy	†	†	127	153	158	164	173	140	160	162	172	215	223
PC06_yy	†	†	40	41	43	43	47	27	35	39	52	58	64
PC07_yy	†	†	2	3	3	3	4	2	3	3	3	3	3
PC08_yy	†	†	2	3	3	3	3	3	3	4	4	4	4
PC09_yy	†	†	21	26	28	24	26	13	15	15	14	12	12
PC10_yy	†	†	6	6	8	10	16	7	7	8	8	8	8
PC11_yy	†	†	48	51	59	55	57	61	64	85	105	148	152
PC12_yy	†	†	91	94	97	98	99	85	88	90	96	100	99
PC13_yy	†	†	189	173	151	161	190	248	277	326	338	406	390

† Not applicable; measure was not collected in this year.

NOTE: The measure in the left-most column is the variable name from the data file where 'yy' represents the last two digits of the fiscal year.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), "School District Finance Survey (Form F-33)," 1989-90 through 2001-02.

Table 16. Average per pupil state revenues, after imputation, in dollars, for open districts, by measure and fiscal year

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
PSTREVyy	\$2,217	\$2,415	\$2,519	\$2,796	\$2,828	\$3,021	\$3,170	\$3,351	\$3,513	\$3,860	\$4,166	\$4,520	\$4,662
PC01_yy	†	†	1,863	2,018	2,059	2,240	2,374	2,578	2,675	2,936	3,164	3,317	3,448
PC04_yy	†	†	37	48	36	32	38	36	36	36	39	41	46
PC05_yy	†	†	127	153	157	164	173	140	160	162	172	215	223
PC06_yy	†	†	40	41	42	43	47	27	35	39	52	58	64
PC07_yy	†	†	2	2	3	3	3	2	3	3	3	3	3
PC08_yy	†	†	2	3	3	3	3	3	3	4	4	4	4
PC09_yy	†	†	21	25	27	24	26	13	15	15	14	12	12
PC10_yy	†	†	6	6	7	10	16	7	7	8	8	8	8
PC11_yy	†	†	48	48	55	55	57	61	64	85	104	148	152
PC12_yy	†	†	91	94	97	98	99	85	88	90	96	100	99
PC13_yy	†	†	189	168	146	162	190	248	277	326	337	406	389

† Not applicable; measure was not collected in this year.

NOTE: The measure in the left-most column is the variable name from the data file where 'yy' represents the last two digits of the fiscal year.

SOURCE: U.S. Department of Education, National Center for Education Statistics Common Core of Data (CCD), Longitudinal Fiscal-Nonfiscal Detail File, 1989-90 through 2001-02.

User's Guide

Tables 17 and 18 show the differences between nonimputed and imputed per pupil current spending for support services and its components.

Table 17. Average per pupil current spending for support services, before imputation, in dollars, for open districts, by measure and fiscal year

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
PCSSVCyy	\$1,594	\$1,680	\$1,709	\$1,782	\$1,853	\$1,915	\$1,959	\$2,039	\$2,145	\$2,249	\$2,402	\$2,623	\$2,763
PE07_yy	127	140	142	157	166	169	173	181	195	210	233	255	281
PE08_yy	221	216	230	244	261	254	254	248	261	265	287	305	325
PE09_yy	212	235	244	276	278	275	284	295	310	327	362	393	425
PE17_yy	116	140	146	176	187	196	200	215	231	250	273	299	327
PV11_yy	†	†	103	124	132	138	141	149	161	171	186	202	219
PV12_yy	†	†	25	31	33	34	34	37	38	42	45	50	55
PV13_yy	†	†	93	95	103	104	106	109	116	125	138	150	165
PV14_yy	†	†	19	25	27	26	27	28	29	31	35	38	43
PV15_yy	†	†	126	124	135	131	130	129	133	135	148	156	165
PV16_yy	†	†	28	31	35	35	34	35	35	36	39	42	45
PV17_yy	†	†	188	202	206	205	213	220	232	245	270	292	315
PV18_yy	†	†	41	53	53	51	52	55	56	59	66	74	81
PV21_yy	†	†	180	190	193	188	193	198	207	217	237	254	272
PV22_yy	†	†	46	56	57	54	55	57	57	59	66	73	79
PV23_yy	†	†	92	98	101	99	101	103	108	113	122	131	140
PV24_yy	†	†	21	27	27	26	27	27	27	29	32	35	38
PV37_yy	†	†	†	†	†	†	†	62	67	73	82	98	111
PV38_yy	†	†	†	†	†	†	†	19	20	21	25	29	33
PV40_yy	†	†	496	538	553	536	557	578	593	617	670	753	782
PV45_yy	†	†	262	272	282	274	280	285	297	309	338	365	385
PV90_yy	†	†	†	†	†	†	†	136	146	154	174	204	228

† Not applicable; measure was not collected in this year.

NOTE: The measure in the left-most column is the variable name from the data file where 'yy' represents the last two digits of the fiscal year.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), "School District Finance Survey (Form F-33)," 1989-90 through 2001-02.

Table 18. Average per pupil current spending for support services, after imputation, in dollars, for open districts, by measure and fiscal year

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
PCSSVCyy	\$1,601	\$1,693	\$1,711	\$1,796	\$1,886	\$1,917	\$1,962	\$2,040	\$2,145	\$2,250	\$2,399	\$2,623	\$2,762
PE07_yy	127	138	143	155	164	176	181	189	204	220	239	260	282
PE08_yy	222	226	231	248	269	266	266	261	275	279	295	311	326
PE09_yy	212	232	245	275	277	288	297	310	325	344	371	400	427
PE17_yy	116	135	146	174	184	203	208	224	242	261	279	304	328
PV11_yy	†	†	106	124	132	141	144	153	164	174	190	206	224
PV12_yy	†	†	25	31	33	34	34	38	39	43	46	51	56
PV13_yy	†	†	98	96	103	107	109	111	120	128	142	154	170
PV14_yy	†	†	20	25	27	27	27	29	30	32	36	39	44
PV15_yy	†	†	130	132	144	136	136	134	138	141	154	162	172
PV16_yy	†	†	29	33	37	36	35	36	36	37	41	44	47
PV17_yy	†	†	189	202	206	206	214	222	234	247	272	294	316
PV18_yy	†	†	41	53	53	52	53	55	56	60	67	74	81
PV21_yy	†	†	184	192	196	191	196	201	210	221	240	258	277
PV22_yy	†	†	47	57	58	55	56	57	57	60	67	74	81
PV23_yy	†	†	102	111	114	113	114	116	122	128	138	148	158
PV24_yy	†	†	23	30	30	30	30	30	31	33	36	40	43
PV37_yy	†	†	†	†	†	†	†	67	73	79	88	105	118
PV38_yy	†	†	†	†	†	†	†	20	22	22	26	31	35
PV40_yy	†	†	497	539	559	559	582	607	623	648	686	766	784
PV45_yy	†	†	263	273	286	286	293	298	311	325	345	371	386
PV90_yy	†	†	†	†	†	†	†	142	153	161	178	207	229

† Not applicable; measure was not collected in this year.

NOTE: The measure in the left-most column is the variable name from the data file where 'yy' represents the last two digits of the fiscal year.

SOURCE: U.S. Department of Education, National Center for Education Statistics Common Core of Data (CCD), Longitudinal Fiscal-Nonfiscal Detail File, 1989-90 through 2001-02.

Tables 19 and 20 show the differences between nonimputed and imputed per pupil current spending for instruction and its associated components.

Table 19. Average per pupil current spending for instruction, before imputation, in dollars, for open districts, by measure and fiscal year

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
PCINSTyy	\$2,731	\$2,911	\$3,048	\$3,252	\$3,394	\$3,507	\$3,640	\$3,795	\$3,941	\$4,152	\$4,423	\$4,700	\$4,977
PZ33_yy	2,053	2,205	2,280	2,344	2,446	2,545	2,624	2,727	2,850	2,987	3,168	3,336	3,506
PV10_yy	†	†	467	587	612	631	648	679	693	727	778	840	904

† Not applicable; measure was not collected in this year.

NOTE: The measure in the left-most column is the variable name from the data file where 'yy' represents the last two digits of the fiscal year.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), "School District Finance Survey (Form F-33)," 1989-90 through 2001-02.

Table 20. Average per pupil current spending for instruction, after imputation, in dollars, for open districts, by measure and fiscal year

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
PCINSTyy	\$2,740	\$2,914	\$3,052	\$3,257	\$3,393	\$3,510	\$3,643	\$3,799	\$3,943	\$4,153	\$4,407	\$4,704	\$4,977
PZ33_yy	2,064	2,202	2,285	2,344	2,442	2,547	2,626	2,730	2,852	2,988	3,163	3,338	3,507
PV10_yy	†	†	468	586	609	632	648	679	693	727	776	840	903

† Not applicable; measure was not collected in this year.

NOTE: The measure in the left-most column is the variable name from the data file where 'yy' represents the last two digits of the fiscal year.

SOURCE: U.S. Department of Education, National Center for Education Statistics Common Core of Data (CCD), Longitudinal Fiscal-Nonfiscal Detail File, 1989-90 through 2001-02.

The files created in this project are intended for use in educational policy research. Because missing data have been imputed statistically for some districts, including appropriate random variation, these values should not be used for displaying revenues and expenditures of individual districts. They are appropriate for presentation of summary figures, such as means, variances, correlation coefficients, and regression coefficients.

B. Summary of data included in these files

1. General

The longitudinal school district detail finance data are provided in two files: a primary file (FNFD) and a 'unified' file (UFNFD). The primary file includes all 'regular' local education agencies; 'regular' here means schools districts whose primary purpose is providing the standard elementary/secondary curriculum in public schools. Charter school districts, districts that are primarily education service agencies, and districts focused on special, vocational, or alternative education have been excluded. The second, 'unified,' file is derived from the primary file. In this file, the data for linked elementary districts and secondary school district have been aggregated to create 'pseudo-unified' K-12 school districts with data comparable to other K-12 districts.

Table 21 summarizes the data elements in the regular data file. The fiscal and nonfiscal field names end with two digits, which indicate the fiscal year (indicated by 'yy' in table 21). Each fiscal measure is provided as both total dollars and a per pupil amount. The per pupil fields have the same name as the total dollar field but start with a 'P.' There is also an imputation field for

each fiscal and nonfiscal measure. The imputation flags have the name of the corresponding fiscal or nonfiscal measure, with an 'M' inserted before the two character year code. In those variable names with a '_', the '_' has been replaced with 'M.' Thus, the imputation indicator for TOTRV00 is TOTRVM00 and the imputation indicator for Z33_00 is Z33M00. The value in the imputation flag is either 'M' (imputed) or 'R' (as reported). Imputation flags for the per pupil fiscal measures are not included because they are exactly the same as the indicators for the total fiscal measures.

The unified file has 2,107 variables; these are the same variables as the primary file, with the following exceptions:

- The secondary LEAID (SECLEA), which identifies the secondary school district with which an elementary school district is linked has been dropped. (Since the unified file does not include the elementary school districts linked with secondary school districts, this field would have no values.)
- The low and high grade values for individual years (GSLOyy and GSHIyy) have been dropped and replaced with single low and high grade values for all the years of data (GSLO and GSHI).
- A Y/N flag (PSEUDO) has been added to indicate whether the district is a pseudo-unified district. (See section A in the introduction).
- A character string (IDSTRING) has been added for pseudo-unified districts. It contains the LEAIDs of the lower grade level districts that are included in the pseudo district. The pseudo-unified districts retain the LEAID of the secondary school district into which the data from the elementary school districts were aggregated.

Table 21 is only a summary. The complete file layouts are in appendixes A and B. The sample survey form in appendix F provides more detailed descriptions of the fiscal measures.

It is important to note that not all fiscal measures were collected in all years. The right-most column in table 21 indicates the years of availability for individual fields.

Although the data files include totals, subtotals, and detail items, there are only three variables for which all detail items are included. They are

- total revenues (TOTRVyy): the sum of federal revenues (FEDRVyy), state revenues (STREVyy), and local revenues (LOCRVyy);
- federal revenues (FEDRVyy): the sum of B10_yy, B11_yy, B12_yy, B13_yy, C14_yy, C15_yy, C16_yy, C17_yy, C18_yy, C19_yy, C20_yy, C25_yy, and C36_yy; and
- total current expenditures (CELSCyy): the sum of instructional expenditures (CINSTyy), support services expenditures (CSSVCyy), and expenditures for other elementary/secondary programs (COTHRyy).

Detail items are included for the following totals; however, they are *not* all the detail items that are needed to compute the total:

- State revenues (STREVyy): The specific state revenue sources that are included do not sum to the total of state revenues. The detailed state revenue items are available in the un-imputed, single-year, school district finance files (see section D).

User's Guide

- Total expenditures (TOTEXyy): There are additional components of total expenditures that are not included in these files.
- Support services expenditures (CSSVCyy): There is an additional category for unspecified support services expenditures that is not included in these files; the categories of support services that are included will not sum to the total.
- Current expenditure sub-categories (instruction and the support services). Expenditures for salaries and employee benefits within these sub-categories of current expenditures are included in this file. However, the total of expenditures for each of these categories includes other expenditures in addition to salaries and benefits; the sum of these two fields will not equal the total for the category.

User's Guide

Table 21. Summary of data elements in the regular fiscal/nonfiscal detail data file					
Field	Per pupil measure	Imputation flag	Description		Years available
Identifier fields					
LEAID			NCES district identifier		
NAME			district name		
LSTREE			street address (location)		
LCITY			city (location)		
STATE			state (location)		
LZIP			zip code		
PHONE					
FIPSCO			FIPS cnty number		
CONAME			county name		
FIPST			FIPS state number		
Region			region		
STID			State Agency ID		
YRS			Years open		
NXTYRID1			successor district 1		
NXTYRID2			successor district 2		
SECLEA			secondary grades LEA		
CMSA			MSA identifier		
GSHlyy		GSHIMyy	high grade		1990-2002
GSLOyy		GSLOMyy	low grade		1990-2002
CCD_TYPE			Agency type from CCD		
F33_SCHLEV			Agency school level from F-33		
FINANCE_TYPE					
GOVT_TYPE			Fiscal dependency		
NO12			No 12th grade		
OUTLIER			Year of outlier value		
Decennial Census fields					
HH_INC_1999_ALL			Median household income in 1999 (all households)		
HH_INC_1999_Owners			Median household income in 1999 (owners)		
HH_INC_1999_Rntrs			Median household income in 1999 (renters)		
HH_Value_1999			Median household value in 1999		
HH_Value_1989			Median household value in 1989		
HH_INC_1989_ALL			Median household income in 1989 (all households)		
Nonfiscal measures					
SCHyy		SCHMyy		number of schools	1990-2002
FTEyy		FTEMyy		FTE teacher count	1990-2002
MEMBERyy		MEMBEMyy		membership	1990-2002
See notes at end of table.					

User's Guide

Table 21. Summary of data elements in the regular fiscal/nonfiscal detail data file—continued					
Field	Per pupil measure	Imputation flag	Description 1	Description 2	Years available
Revenues					
TOTRV _{yy}	PTOTRV _{yy}	TOTRV _{Myy}		total	1990-2002
FEDRV _{yy}	PFEDRV _{yy}	FEDRV _{Myy}	federal	total	1990-2002
C14 _{yy}	PC14 _{yy}	C14 _{Myy}	fed via st	Title I	1992-2002
C15 _{yy}	PC15 _{yy}	C15 _{Myy}	fed via st	special ed.	1992-2002
C16 _{yy}	PC16 _{yy}	C16 _{Myy}	fed via st	Eisenhower M&S	1992-2002
C17 _{yy}	PC17 _{yy}	C17 _{Myy}	fed via st	Drug-free schools	1992-2002
C18 _{yy}	PC18 _{yy}	C18 _{Myy}	fed via st	Title VI	1992-2002
C19 _{yy}	PC19 _{yy}	C19 _{Myy}	fed via st	Voc. Ed	1992-2002
C20 _{yy}	PC20 _{yy}	C20 _{Myy}	fed via st	Other fed. aid via state	1992-2002
C25 _{yy}	PC25 _{yy}	C25 _{Myy}	fed via st	Child nutrition	1990-2002
C36 _{yy}	PC36 _{yy}	C36 _{Myy}	fed via st	Unspecified	1992-2002
B10 _{yy}	PB10 _{yy}	B10 _{Myy}	federal	Impact aid	1992-2002
B11 _{yy}	PB11 _{yy}	B11 _{Myy}	federal	Bilingual aid	1992-2002
B12 _{yy}	PB12 _{yy}	B12 _{Myy}	federal	Indian aid	1992-2002
B13 _{yy}	PB13 _{yy}	B13 _{Myy}	federal	Other direct federal aid	1992-2002
Expenditures					
STREV _{yy}	PSTREV _{yy}	STREV _{Myy}	state	total ¹	1990-2002
C01 _{yy}	PC01 _{yy}	C01 _{Myy}	state	formula assist.	1992-2002
C04 _{yy}	PC04 _{yy}	C04 _{Myy}	state	staff improvement	1992-2002
C05 _{yy}	PC05 _{yy}	C05 _{Myy}	state	special ed.	1992-2002
C06 _{yy}	PC06 _{yy}	C06 _{Myy}	state	basic skills	1992-2002
C07 _{yy}	PC07 _{yy}	C07 _{Myy}	state	Bilingual ed.	1992-2002
C08 _{yy}	PC08 _{yy}	C08 _{Myy}	state	Gifted & talented	1992-2002
C09 _{yy}	PC09 _{yy}	C09 _{Myy}	state	Vocational ed.	1992-2002
C10 _{yy}	PC10 _{yy}	C10 _{Myy}	state	school lunch	1992-2002
C11 _{yy}	PC11 _{yy}	C11 _{Myy}	state	Capital outlay	1992-2002
C12 _{yy}	PC12 _{yy}	C12 _{Myy}	state	Transportation	1992-2002
C13 _{yy}	PC13 _{yy}	C13 _{Myy}	state	Other programs	1992-2002
LOCRV _{yy}	FLOCR _{yy}	LOCRV _{Myy}	local	total	1990-2002
Current Expenditures					
TOTEX _{yy}	PTOTEX _{yy}	TOTEX _{Myy}		total ¹	1990-2002
CELSC _{yy}	PELSC _{yy}	CELSC _{Myy}		current exp.	1990-2002
CAPOU _{yy}	PCAPOU _{yy}	CAPOU _{Myy}		capital outlays	1990-2002
NELSC _{yy}	PELSC _{yy}	NELSC _{Myy}		non el-sec pgms	1990-2002
Current Expenditures					
COTHR _{yy}	PCOTHR _{yy}	COTHR _{Myy}		other el-sec pgms	1990-2002
CINST _{yy}	PCINST _{yy}	CINST _{Myy}		instruction	total ¹
Z33 _{yy}	PZ33 _{yy}	Z33 _{Myy}		instruction	salaries
V10 _{yy}	PV10 _{yy}	V10 _{Myy}		instruction	employee benefits
CSSV _{Cyy}	PCSSV _{Cyy}	CSSV _{CMyy}		support svcs	total
See notes at end of table.					

Table 21. Summary of data elements in the regular fiscal/nonfiscal detail data file—continued

Field	Per pupil measure	Imputation flag	Description 1	Description 2	Years available
Support Services					
E17_yy	PE17_yy	E17Myy	pupils	total ¹	1990-2002
V11_yy	PV11_yy	V11Myy	pupils	salaries	1992-2002
V12_yy	PV12_yy	V12Myy	pupils	benefits	1992-2002
E07_yy	PE07_yy	E07Myy	staff support	total ¹	1990-2002
V13_yy	PV13_yy	V13Myy	staff support	salaries	1992-2002
V14_yy	PV14_yy	V14Myy	staff support	benefits	1992-2002
E08_yy	PE08_yy	E08Myy	general admin.	total ¹	1990-2002
V15_yy	PV15_yy	V15Myy	general admin.	salaries	1992-2002
V16_yy	PV16_yy	V16Myy	general admin.	benefits	1992-2002
E09_yy	PE09_yy	E09Myy	school admin.	total ¹	1990-2002
V17_yy	PV17_yy	V17Myy	school admin.	salaries	1992-2002
V18_yy	PV18_yy	V18Myy	school admin.	benefits	1992-2002
V40_yy	PV40_yy	V40Myy	operations & mt.	total ¹	1992-2002
V21_yy	PV21_yy	V21Myy	operations & mt.	salaries	1992-2002
V22_yy	PV22_yy	V22Myy	operations & mt.	benefits	1992-2002
V45_yy	PV45_yy	V45Myy	transportation	total ¹	1992-2002
V23_yy	PV23_yy	V23Myy	transportation	salaries	1992-2002
V24_yy	PV24_yy	V24Myy	transportation	benefits	1992-2002
V90_yy	PV90_yy	V90Myy	business	total ¹	1997-2002
V37_yy	PV37_yy	V37Myy	business	salaries	1997-2002
V38_yy	PV38_yy	V38Myy	business	benefits	1997-2002

¹ This total field includes elements that are not included in this data file.

SOURCE: U.S. Department of Education, National Center for Education Statistics Common Core of Data (CCD), Longitudinal School District Detail Finance File, 1989-90 through 2001-2002.

2. Missing data

Missing values are indicated by a ‘.’ which is the normal indicator in SAS that a variable has a missing value. Values are missing in those years when a district was not active. Not all districts were active in all the years covered by the longitudinal files, and some that were active were not covered by the F-33 (see ‘Sample Use’ below). For those years where there was no original record for these districts, the revenue and expenditure fields were set to ‘.’ (missing) at the outset of the longitudinal imputation process. Fields that were not imputed (e.g., for the years after a district closed) retained the ‘.’ missing value.

A zero in an unimputed fiscal field may also indicate missing or not-applicable data. In these cases, the value was carried over from the source F-33 file, where missing data items are indicated as 0. In the data cycles prior to the 1999 fiscal year, it is not possible to determine whether a reported 0 represents *not applicable* or whether the data are expected but missing. Beginning with the 1999 fiscal year survey, flags have been added which give the data user more information about whether the data were reported, adjusted, or not expected. In the cases where a 0 represents *not applicable*, the district does not have that type of revenue or that type of expenditure. In small districts, staff and other costs may cross functions. For example, the principal of a school in a one-school LEA may serve as the LEA superintendent. In some cases, this person’s salary is only reported under LEA administration instead of allocated to both LEA administration and school administration functions.

3. Key variables

- *LEAID*: The LEAID uniquely identifies each record on these files. It is an identification code assigned by NCES to each LEA in the CCD data files. The LEAID has seven characters. These consist of a two-digit state code followed by a five-digit number that is unique to each agency within the state. The LEAID can be used to merge school district data from other sources onto these data files (see section D below).
- *Geographic Identifiers*: Several geographic identifiers have been included on these data files.
 - *Region Codes*: These files include a region code that divides the country into four parts by states: Northeast, Midwest, South, and West. See appendix A or B for detailed descriptions.
 - *State and county FIPS codes*: Federal Information Processing Standards (FIPS) provide standard codes for identifying specific geographic areas. These files include both state and county FIPS codes. These two fields must be concatenated to uniquely identify counties. Table 22 lists FIPS state codes together with state names and state abbreviations.
 - *Metropolitan Statistical Area code (CMSA)*: This six-digit field has two parts. The first two digits designate the consolidated metropolitan statistical area (MSA). This is '00' for MSAs, and nonzero digits for Primary Metropolitan Statistical Areas (PMSAs). The last four digits are the unique MSA or PMSA code. The field is all zeros for agencies not located in a metropolitan area. For a list of FIPS metro codes refer to the following website: <http://www.census.gov/population/estimates/metro-city/99mfips.txt> (metro).

User's Guide

Table 22. Federal Information Processing Standards (FIPS) state codes, by state abbreviation and state name

State abbreviation	State name	FIPS State code
AL	Alabama	1
AK	Alaska	2
AZ	Arizona	4
AR	Arkansas	5
CA	California	6
CO	Colorado	8
CT	Connecticut	9
DE	Delaware	10
DC	District of Columbia	11
FL	Florida	12
GA	Georgia	13
HI	Hawaii	15
ID	Idaho	16
IL	Illinois	17
IN	Indiana	18
IA	Iowa	19
KS	Kansas	20
KY	Kentucky	21
LA	Louisiana	22
ME	Maine	23
MD	Maryland	24
MA	Massachusetts	25
MI	Michigan	26
MN	Minnesota	27
MS	Mississippi	28
MO	Missouri	29
MT	Montana	30
NE	Nebraska	31
NV	Nevada	32
NH	New Hampshire	33
NJ	New Jersey	34
NM	New Mexico	35
NY	New York	36
NC	North Carolina	37
ND	North Dakota	38
OH	Ohio	39
OK	Oklahoma	40
OR	Oregon	41
PA	Pennsylvania	42
RI	Rhode Island	44
SC	South Carolina	45
SD	South Dakota	46
TN	Tennessee	47
TX	Texas	48
UT	Utah	49
VT	Vermont	50
VA	Virginia	51
WA	Washington	53
WV	West Virginia	54
WI	Wisconsin	55
WY	Wyoming	56

SOURCE: U.S. Department of Commerce, National Institute of Standards and Technology, Computer Systems Laboratory. *Federal Information Processing Standards Publication 5-2, Codes for the Identification of the States, The District of Columbia and the Outlying Areas of the United States, and Associated Areas.* Gaithersburg, MD: 1970.

- *Agency Type Codes:* Four different agency type codes are included on these files. Each has a different origin and meaning. The particular values are listed in the record layouts (appendixes A and B). These codes are based on the latest year of data for each agency. Some agencies have been reclassified over time. The type codes are as follows:
 - *CCD_TYPE:* This is the type from the CCD Local Education Agency Universe data file. It describes the jurisdiction associated with the school district (e.g., local education agency, state, federal).
 - *F33_SCHLEV:* This is the school level variable from the annual School District Finance File (F-33). It indicates the level of schooling provided by the district as well as non-operating districts and education service agencies.
 - *GOVT_TYPE:* This is derived from the agency ID number used in the annual School District Finance File (F-33). It indicates whether a district has its own fund-raising authority, or is dependent on a parent government. For dependent districts, it indicates the level of government on which the district depends for funding.
 - *FINANCE_TYPE:* This typology was created particularly for these files. The district grade levels and populations served were used to divide districts into groups with similar financial requirements. See the section 'State by State Variations' below for further discussion of this typology.

C. Other Related Surveys

There is a wealth of data that can be merged with the fiscal-nonfiscal longitudinal files to expand their analytical potential.

Fields included in the earlier FNF and UFNF files but not in the FNFD and UFNFD files, can be obtained from either the imputed, longitudinal files, or the unimputed, annual files described below. (Imputed values are only available for the years 1989–90 through 1999–2000.) The excluded fields are:

- Enrollment counts by race/ethnicity
- Special education enrollment
- Counts of students eligible for school lunch programs
- District locale codes.

The common field used for merging these files is the NCES LEAID, which uniquely identifies school districts. Other district-level data files can be merged directly with the fiscal-nonfiscal files using LEAID. School-level data must first be aggregated to the district level before being merged. Appendix G of this documentation is a sample SAS program that demonstrates how data can be aggregated from the school file and merged with the fiscal/nonfiscal data file. Appendix H is a sample SPSS program that accomplishes the same thing. Additional help is available from the National Education Data Resource Center (<http://nces.ed.gov/partners/nedrc.asp>).

The data files that provide additional school and district data are listed below.

- The CCD is a comprehensive, annual, national statistical database of information concerning all public elementary and secondary schools and school districts. The CCD has five components: Public School Universe, Local Education Agency (School District) Universe, State Nonfiscal, National Public Education Finance Survey (NPEFS), and F-33 surveys. All CCD data are provided by the SEAs and are edited by the Census Bureau. Single-year, un-imputed CCD data files are available online at <http://nces.ed.gov/ccd/ccddata.asp>. Data can also be browsed and downloaded using the CCD Build-a-Table tool, online at <http://nces.ed.gov/ccd/bat/>.
 - The public school universe data include general information about the school; the full-time equivalent count of teachers; and enrollment by grade, race/ethnicity and gender. The school data can be aggregated to the district level and merged with the fiscal-nonfiscal files using the LEAID.
 - The local education agency data are the source for many of the identifier variables and the nonfiscal measures included in the fiscal-nonfiscal files. Additional data on the annual agency files include: agency characteristics; counts of students in special programs (e.g., special education, migrant students, school lunch programs); staff counts; counts of high school completers and dropouts (not in all years).
 - The school district finance files (F-33) are the source of the finance measures in the fiscal-nonfiscal data files. The single-year, un-imputed data files include detail items that were not included in the longitudinal data files.
 - The NPEFS survey collects state totals of school finance data. NPEFS data represent the total spending on public elementary and secondary education for states and the nation, and are used in determining state funding allocations for a number of federal education programs, including those authorized by Title I of the Elementary and Secondary Education Act of 1965. NPEFS is administered separately from the F-33 survey. It includes expenditures for special state-run schools and charter schools that may not be included in the F-33. For this reason, the F-33 data do not necessarily aggregate to the totals reported in NPEFS.
 - The State Nonfiscal data include enrollment, staff counts and counts of high school completers.
- The Longitudinal Nonfiscal Research files were created before the fiscal-nonfiscal data files, using similar methodology. These files link local school and school districts over time and provide imputed values for data that were not originally reported by states. The 1998 version adds free/reduced price eligibility data to the school file and high school diploma recipients and other high school completers, by race and gender, to the school district file. They are available online at <http://nces.ed.gov/ccd/CCD13YR.ASP>.
- The NCES Longitudinal School District Fiscal-Nonfiscal (FNF) File, Fiscal Years 1990 to 2000, includes imputed nonfiscal measures that are not included in the detail FNF. These data include: enrollment counts by race/ethnicity, special education enrollment, counts of students eligible for school lunch programs, and district locale codes. This file can be downloaded from <http://nces.ed.gov/edfin/links/findata.asp>.
- The Small Area Income and Poverty Estimates (SAIPE) files contain estimates of school-age children living in poverty within school districts. Data are available for 1995, 1997 and

every year starting with 1999. The files can be downloaded from the Census website at: <http://www.census.gov/hhes/www/saibe/tables.html>.

- Decennial Census data have also been mapped to school districts. These data can be browsed and downloaded from the NCES School District Demographic website at: <http://nces.ed.gov/surveys/sdds/disclaimer.asp?t=c2000d.asp>.

D. Changes to the F-33 Survey 1990 to 2002

Changes across survey cycles in methodology, survey format and reporting, and unit identifiers are detailed in the following notes. This information may be important to the user planning longitudinal analysis.

Sample Use

Prior to fiscal year 1995, every F-33 survey was a sample survey except those years ending in 0, 2, and 7. Beginning with fiscal year 1995, data were collected and processed for every LEA. Such reporting constitutes a universe survey. In fiscal years 1991, 1993, and 1994 only sample data were submitted by some states. Table 23 below illustrates which states have sample data on the F-33 file for these years (all other states have universe data in those years). The longitudinal school district finance files have imputed data for these years.

Table 23. Counts of school districts in sample and universe years of the School District Finance Survey (Form F-33), various years for sampled states, by state and year

State	1990–1991 (sampled year)	1991–1992 (universe year)	1992–1993 (sampled year)	1993–1994 (sampled year)
Arizona	94 ¹	229	231	229
Arkansas	101 ¹	339	134 ¹	134 ¹
Colorado	83 ¹	196	74 ¹	75 ¹
Georgia	73 ¹	183	66 ¹	197
Kentucky	76 ¹	176	86 ¹	86 ¹
Mississippi	83 ¹	163	80 ¹	153
Montana	142 ¹	560	538	517
New Jersey	370 ¹	608	175 ¹	176 ¹
New Mexico	45 ¹	91	41 ¹	41 ¹
Oklahoma	105 ¹	605	76 ¹	76 ¹
Oregon	117 ¹	326	323	305
South Dakota	81 ¹	199	83 ¹	83 ¹
Total	1,370	3,675	1,907	2,072

¹Indicates a state that was sampled in the specified year.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'School District Finance Survey (Form F-33),' various years.

E. Issues for Researchers

1. Effects of enrollment changes on per pupil statistics

It is important for researchers to bear in mind that per pupil revenue and expenditure values are easily skewed in the short term by dramatic changes in enrollment. When a district undergoes a dramatic change in enrollment (beyond doubling or halving), expenditures can be expected to change in the same direction, but they do not change instantaneously. When enrollments contract, teachers, paid the same amount, teach smaller classes, while the LEA figures out how to rearrange teaching loads (and reduce the staff). When enrollments expand rapidly, teachers have fuller

classrooms until more teachers can be hired and more classrooms built. In the first case, expenditures per pupil rise during the imbalance, and in the second case, they fall. This is visible when looking at per pupil amounts longitudinally. For example, in table 24 shows that the Kelton, Texas school district (LEAID = 4825290) experienced declining membership during the 1990s.

Table 24. Kelton school district's yearly membership and elementary/secondary expenditure data

Fiscal year	Total elementary/secondary expenditures	Membership	Per pupil elementary/secondary expenditures
1990	\$698,000	72	\$9,694
1991	718,000	51	14,078
1992	705,000	60	11,750
1993	647,000	55	11,764
1994	762,000	62	12,290
1995	740,000	65	11,385
1996	512,000	41	12,488
1997	501,000	36	13,917
1998	586,000	44	13,318
1999	544,000	41	13,268
2000	601,000	10	60,100

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), "Longitudinal Fiscal-Nonfiscal Detail File," 1989-90 through 2001-02.

Its low membership resulted in a high per pupil elementary/secondary expenditure rate (over \$11,000 for most of the 1990s), but when their membership dropped from 41 in 1998–99 to 10 in 1999–2000, this per pupil measure jumped from \$13,268 to \$60,100.

2. Outlier values

There are 405 records on the detail longitudinal Fiscal-Nonfiscal (FNFD) with a value for current elementary and secondary expenditures per pupil in 1 year that have been defined as an outlier. The value is considered an outlier if it is more than 3 standard deviations from the mean of the other years for that LEA (standard deviation defined on the others) and different by a factor of 1.5 (in either direction). For example, the Divide Independent School District in Texas has an outlier value for current per pupil expenditures in FY 1990. In that year these expenditures were \$84,333, compared to a mean of \$8,857 in the other years. For the last year of data, due to the fact of increasing trends, an additional qualification was imposed that the value be different from the preceding year by a factor of more than 1.5. Only LEAs with at least 4 years of data were labeled outliers, because it is questionable to define an outlier year with only 3 or fewer years of data. Most of the LEAs with outlier values have 11 years of data. These records have been flagged (OUTLIER = 'yy' where 'yy' indicates the fiscal year of the outlier value) to assist researchers in identifying districts with interesting data, perhaps worthy of a substantive school finance study.

It is important to understand that a value being an 'outlier' does not mean it is necessarily incorrect. Generally speaking, outliers either occur here because: (a) something qualitatively unusual occurred in the LEA or (b) there was a reporting error. While we hope to have removed a large portion of the reporting errors through editing and imputation, we have tried even harder to avoid removing any of the true outliers, which result from real phenomenon.

User's Guide

With that in mind, tables 25, 26, and 27 provide more specifics on these outlier values. They include the outlier value, the mean of the value in other years and the difference between the outlier value and the mean. Also included is the enrollment for the outlier year and the mean of the enrollment in other years. The last column is a measure of the degree to which the variation in the expenditure value is related to the variation in membership. It is the difference between the ratio of the expenditure outlier value to the expenditure mean, and the ratio of the mean of the enrollment in the nonoutlier years to the enrollment in the outlier year. So, for example, the difference between these ratios for the district shown in the ninth row of table 25 (LEAID = 4012450) is 0.1 $((41,083 / 18,049) - (26 / 12))$ indicating that most of the increase in per pupil expenditures for that year is due to the drop in enrollment. At the other extreme, the ratio difference for the first LEA in this table is 7.5, reflecting the fact that although enrollment in the outlier year was only half the mean of other years, the per pupil expenditures are almost ten times the mean of other years; the change in enrollment does not explain the high per pupil expenditures.

Table 25 lists the 20 cases (of the 405) with the highest outlier values; table 26 lists the 20 cases with the highest enrollments; table 27 lists the 20 cases (in descending order) with the greatest difference between the expenditure outlier/mean ratio and enrollment mean/outlier ratio, i.e., those outliers least likely to be explained by changes in enrollment are at the top of the table.

Table 25. The 20 school districts with the highest outlier values for current elementary and secondary expenditures per pupil

LEAID	Year of outlier value for current elementary and secondary expenditures per pupil	Year of outlier value for current elementary and secondary expenditures per pupil ¹	Outlier Value for current elementary and secondary expenditures per pupil	Mean of value in other years	Difference between outlier value and mean in other years	Enrollment in outlier year	Mean of enrollment in other years	Difference between expenditure outlier/mean ratio and enrollment mean/outlier ratio
4817190	1990	*.....	84,333	8,857	75,477	9	18	7.5
3604758	1991	.*.....	72,156	23,569	48,587	32	225	4.0
3026490	2002	.....*	70,750	16,475	54,275	4	15	0.6
4825290	2000	.....*..	60,100	13,789	46,311	10	49	0.5
3160990	1998	.....*....	52,000	6,698	45,302	1	9	0.8
2606300	1990	*.....	47,000	17,710	29,290	1	4	1.6
3140410	2002	.....*	43,000	8,295	34,705	1	6	1.2
3004050	2002	.....*	42,000	11,652	30,348	2	7	0.1
4012450	2001	.....*..	41,083	18,049	23,034	12	26	0.1
3013980	1996	.....*....	40,500	8,381	32,119	2	15	2.5
3158680	2002	.....*	40,000	7,066	32,934	1	5	0.8
1737860	1990	**.....	38,513	8,332	30,181	300	369	3.4
3016140	1997	.....*....	37,000	8,430	28,570	1	7	2.1
0405100	1999	.....*....	36,308	19,941	16,367	13	19	0.4
3803150	1998	.....*....	36,000	14,234	21,766	2	6	0.3
4113090	1996	.....*....	34,654	11,797	22,858	107	99	2.0
5307530	1994	.....*.....	34,167	16,893	17,274	6	15	0.5
3018840	2002	.....*	33,000	6,340	26,660	1	8	2.8
0607260	1999	.....*....	32,050	5,152	26,898	80	432	0.8
3007950	1999	.....*....	32,000	9,601	22,399	1	5	1.6

¹ This column is a graphical representation of the year in which the outlier value occurs. Each position represents a year from 1990 to 2002. An asterisk indicates the year of the outlier value.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), "Longitudinal Fiscal-Nonfiscal Detail File," 1989–90 through 2001–02.

Table 26. The 20 school districts with outlier values and the largest enrollment in the outlier year

LEAID	Year of outlier value for current elementary and secondary expenditures per pupil	Year of outlier value for current elementary and secondary expenditures per pupil ¹	Outlier Value for current elementary and secondary expenditures per pupil	Mean of value in other years	Difference between outlier value and mean in other years	Enrollment in outlier year	Mean of enrollment in other years	Difference between expenditure outlier/mean ratio and enrollment mean/outlier ratio
0601910	1990	*.....	3,893	9,490	-5,596	10,407	11,253	0.7
0636970	2001	.....*	6,643	4,115	2,528	7,969	6,187	0.8
0642140	2001	.....*	6,442	4,241	2,200	6,208	4,036	0.9
3701530	1990	*.....	1,123	4,839	-3,716	4,680	6,494	1.2
1802280	1991	*.....	785	5,383	-4,598	3,458	3,362	0.8
1709960	1997	.....*	13,415	5,617	7,798	3,145	3,297	1.3
2610080	1994	.....*	12,586	6,857	5,729	2,887	2,864	0.8
3406060	1991	*.....	7,120	10,841	-3,721	2,300	2,635	0.5
0403290	2001	.....*	9,832	6,507	3,326	2,177	2,354	0.4
4700990	2001	.....*	6,082	3,338	2,744	2,111	2,640	0.6
3410740	1990	*.....	8,266	13,231	-4,965	2,064	2,085	0.4
0403780	2001	.....*	9,220	5,347	3,873	1,968	948	1.2
3626840	1992	..*.....	23,083	14,743	8,339	1,963	2,199	0.4
0400023	1996	.....*	3,237	6,840	-3,602	1,863	1,157	0.1
3904638	2001	.....*	8,733	4,162	4,570	1,837	1,867	1.1
2105430	1995	.....*	8,150	4,757	3,393	1,808	1,701	0.8
2700018	1994	.....*	4,710	10,599	-5,889	1,669	701	0.0
5513680	1990	*.....	4,418	7,112	-2,694	1,614	1,689	0.4
3411400	1992	..*.....	4,700	9,565	-4,865	1,521	1,549	0.5
0408410	1998	.....*	6,679	3,669	3,010	1,474	1,425	0.9

¹ This column is a graphical representation of the year in which the outlier value occurs. Each position represents a year from 1990 to 2002. An asterisk indicates the year of the outlier value.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), "Longitudinal Fiscal-Nonfiscal Detail File," 1989-90 through 2001-02.

Table 27. The 20 school districts with the highest difference between the expenditure outlier/mean ratio and the enrollment ratio

LEAID	Year of outlier value for current elementary and secondary expenditures per pupil	Year of outlier value for current elementary and secondary expenditures per pupil ¹	Outlier Value for current elementary and secondary expenditures per pupil	Mean of value in other years	Difference between outlier value and mean in other years	Enrollment in outlier year	Mean of enrollment in other years	Difference between expenditure outlier/mean ratio and enrollment mean/outlier ratio
4817190	1990	*.....	84,333	8,857	75,477	9	18	7.5
4651790	2002	.....*	21,000	7,719	13,281	4	34	5.8
3130780	1992	..*.....	15,316	2,871	12,445	19	14	4.6
3604758	1991	*.....	72,156	23,569	48,587	32	225	4.0
0615600	1994	....*.....	8,439	5,398	3,041	73	380	3.6
3008640	1992	..*.....	30,000	8,009	21,991	1	7	3.6
3141790	2002	.....*	20,500	4,523	15,977	2	16	3.4
1737860	1991	*.....	38,513	8,332	30,181	300	369	3.4
3003000	2000	.....*..	14,500	5,510	8,990	2	11	3.1
4831950	1990	*.....	10,703	4,793	5,910	37	188	2.8
3018840	2002	.....*	33,000	6,340	26,660	1	8	2.8
3165160	1999	.....*..	18,500	3,402	15,098	2	6	2.6
1905910	2000	.....*..	19,538	8,813	10,725	26	123	2.5
3013980	1996	.....*.....	40,500	8,381	32,119	2	15	2.5
3023160	1993	....*.....	24,308	11,015	13,292	13	60	2.4
3100001	2002	.....*	18,167	4,091	14,076	6	13	2.3
0626970	2000	.....*..	17,270	4,557	12,713	215	333	2.2
0403660	1990	*.....	13,250	8,830	4,420	12	44	2.2
3016140	1997	.....*.....	37,000	8,430	28,570	1	7	2.1
4113090	1996	.....*.....	34,654	11,797	22,858	107	99	2.0

¹ This column is a graphical representation of the year in which the outlier value occurs. Each position represents a year from 1990 to 2002. An asterisk indicates the year of the outlier value.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), "Longitudinal Fiscal-Nonfiscal Detail File," 1989–90 through 2001–02.

3. State-by-state variations

The administrative structure of public education varies greatly from state to state. This issue was raised in the discussion on the selection of districts in the methodology section above. The simplest administrative structure is in Hawaii, where a single school district covers the entire state. In many of the southern states, the tendency is for county-level school districts to have comprehensive responsibility for K–12 public education. Districts in the northeast are more likely to be organized at the city, town, or township level. This is the pattern in New Jersey, where township-level districts are supplemented by county-level districts that are responsible for special education and vocational education. In some states (Indiana, Maine, Nebraska, Ohio, Vermont, and New Hampshire) some or all of the districts are organized into supervisory unions with a shared administrative center. Boards of Cooperative Educational Services (BOCES) serve similar functions in New York and Colorado. Charter schools in many states are set up as separate school districts. Identification of these charter school districts has been problematic in both the CCD and

User's Guide

F-33 data collections. Other school districts include those run by states' departments of corrections, state-run schools for the deaf and blind, 'cooperatives,' and residential schools (Alaska and Wyoming). There are also 'nonoperative' districts. These districts have their own financing, but do not maintain their own schools. Instead they pay 'tuition' to neighboring districts where they send their students.

The 'FINANCE_TYPE' created for these files is intended to distinguish these various district types. The types distinguished by this variable are as follows.

- RG = Regular LEA – full grade range
- MB = Elementary LEA linked to Secondary LEA
- OR = Other Regular – w/o full grade range
- CH= Charter School district
- PD = Pseudo – Secondary LEA linked with one or more Elementary LEAs
- ES = Educational Service Agency
- SE = Special Education Agency
- VE = Vocational Education Agency
- UK = Unknown Type
- OS = Out of Scope for F33
- NO = Nonoperating district

The agencies included in these files were limited to 'standard' school districts (i.e., 'RG,' 'MB,' 'OR,' and 'PD' in the list above). Service agencies('ES'), specialized agencies ('SE,' and 'VE'), unclassified('UK'), out-of-scope ('OS'), non-operating districts ('NO'), and charter school districts ('CH') were excluded. Table 28 on the next page shows the number of these nonstandard districts by state and specific type for the 1999–2000 school year.

User's Guide

Table 28. Distribution of nonregular districts, by state and type: School year 1999–2000

State	Total non-standard agencies	Education service agencies				Charter school districts	Out-of-scope
		Total	Mixed purpose	Special education	Vocational education		
United States and territories	2,432	1,425	813	306	306	883	124
Michigan	242	57	57	0	0	181	4
Ohio	202	152	84	19	49	49	1
Arizona	176	19	7	8	4	150	7
Illinois	169	163	52	78	33	2	4
Pennsylvania	166	102	30	2	70	50	14
Texas	157	20	20	0	0	137	0
Minnesota	124	63	36	19	8	60	1
Nebraska	116	112	111	1	0	0	4
California	99	85	3	58	24	5	9
New Jersey	85	39	0	20	19	46	0
North Carolina	83	1	0	1	0	81	1
Montana	79	78	77	1	0	0	1
New Hampshire	79	79	79	0	0	0	0
Massachusetts	70	32	0	1	31	38	0
Vermont	62	61	61	0	0	0	1
New York	55	38	38	0	0	17	0
Maine	43	40	31	1	8	0	3
North Dakota	41	40	0	33	7	0	1
Indiana	34	30	12	12	6	1	3
Iowa	30	16	15	1	0	0	14
Connecticut	29	9	5	3	1	19	1
District of Columbia	27	0	0	0	0	27	0
Virginia	26	26	7	11	8	0	0
Colorado	23	23	23	0	0	0	0
South Dakota	23	21	11	5	5	0	2
Oklahoma	19	19	12	0	7	0	0
Wisconsin	19	17	12	5	0	0	2
Arkansas	18	17	15	2	0	0	1
South Carolina	17	15	0	1	14	0	2
DoD Schools	17	0	0	0	0	0	17
Louisiana	16	4	0	4	0	9	3
Delaware	10	2	0	0	2	5	3
Mississippi	10	6	0	6	0	0	4
Wyoming	10	4	0	4	0	0	6
Oregon	9	7	5	2	0	0	2
Washington	9	9	9	0	0	0	0
Missouri	8	7	0	2	5	0	1
Utah	7	7	0	2	5	0	0
Florida	6	1	0	1	0	5	0
Alabama	3	1	0	1	0	0	2
Alaska	2	0	0	0	0	0	2
West Virginia	2	1	0	1	0	0	1
Georgia	1	0	0	0	0	1	0
Idaho	1	1	0	1	0	0	0
Nevada	1	0	0	0	0	0	1
Rhode Island	1	0	0	0	0	0	1
Tennessee	1	1	1	0	0	0	0
American Samoa	1	0	0	0	0	0	1
Guam	1	0	0	0	0	0	1
Northern Mariana Islands	1	0	0	0	0	0	1
Puerto Rico	1	0	0	0	0	0	1
Virgin Islands	1	0	0	0	0	0	1
Hawaii	0	0	0	0	0	0	0
Kansas	0	0	0	0	0	0	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, The NCES Common Core of Data (CCD), School District Finance Survey (Form F-33) 1999–2000, and Local Education Agency (School District) Universe, 1999–2000.

4. Null values

During the period covered by these files, many new districts were formed and many old ones were closed. Since many districts were not active in all years, many of the revenue and expenditure values are zero or missing. Table 29 is a count of districts with zero or missing values for per pupil current elementary and secondary expenditures.

Table 29. Number of records with zero or missing values for per pupil current elementary and secondary expenditures, by fiscal year

Fiscal year	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Number of records	279	356	458	596	760	876	948	996	1,059	1,110	1,102	1,112	1,186

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Finance File, 1989–90 to 2001–02.

F. File formats and file names

Data presented in this release are available in one file format—SAS data sets (.sas7bdat).

The names of those data sets are:

- DetailFNF.sas7bdat (SAS - F-33 data for School Year 1989–2002, FY 1990–2002);
- DetailUFNF.sas7bdat (SAS - F-33 data for School Year 1989–2002, FY 1990–2002);

Complete information on layout (variable name, data type—alpha or numeric, and variable description) can be found in appendixes A and B.

Finance data included in these files are presented in whole dollar amounts.

III. References

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IV. Other Sources

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User's Guide

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**Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002**

File name = FNFD_90_02_1A.txt

NVAR = 2,130

NOBS = 15,181

LRECL = n/a (tab-delimited)

Release:

All finance data are in whole dollars.

Position	Name	Type	Description
1	LEAID	Char	Unique Agency ID (NCES Assigned)
2	NAME	Char	Most Recent School Name
3	LSTREE	Char	Most recent location address
4	LCITY	Char	Most recent location city name
5	STATE	Char	State name
6	LZIP	Char	Most recent location zipcode
7	PHONE	Char	Most recent telephone number of district
8	FIPSCO	Char	FIPS county number
9	CONAME	Char	Most recent county name
10	FIPST	Char	FIPS-State Code
11	REGION	Char	Region (NE, MW, South or West) NE: Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont MW: Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Wisconsin SO: Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, West Virginia WS: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington
12	STID	Char	State Agency ID
13	YRS	Char	13 Char. Representation of the District Open 1989-90 to 2001-02
14	NXTYRID1	Char	LEAID that inherited students following its first closure
15	NXTYRID2	Char	LEAID that inherited students after the second closure
16	SECLEA	Char	Secondary LEA
17	CMSA	Char	Metro Statistical Area ID
18	GSHI90	Char	Highest grade 1989-90
19	GSHI91	Char	Highest grade 1990-91
20	GSHI92	Char	Highest grade 1991-92
21	GSHI93	Char	Highest grade 1992-93
22	GSHI94	Char	Highest grade 1993-94
23	GSHI95	Char	Highest grade 1994-95
24	GSHI96	Char	Highest grade 1995-96
25	GSHI97	Char	Highest grade 1996-97
26	GSHI98	Char	Highest grade 1997-98
27	GSHI99	Char	Highest grade 1998-99

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
28	GSHI00	Char	Highest grade 1999-00
29	GSHI01	Char	Highest grade 2000-01
30	GSHI02	Char	Highest grade 2001-02
31	GSLO90	Char	Lowest grade 1989-90
32	GSLO91	Char	Lowest grade 1990-91
33	GSLO92	Char	Lowest grade 1991-92
34	GSLO93	Char	Lowest grade 1992-93
35	GSLO94	Char	Lowest grade 1993-94
36	GSLO95	Char	Lowest grade 1994-95
37	GSLO96	Char	Lowest grade 1995-96
38	GSLO97	Char	Lowest grade 1996-97
39	GSLO98	Char	Lowest grade 1997-98
40	GSLO99	Char	Lowest grade 1998-99
41	GSLO00	Char	Lowest grade 1999-00
42	GSLO01	Char	Lowest grade 2000-01
43	GSLO02	Char	Lowest grade 2001-02
44	CCD_TYPE	Char	CCD Agency Type 1 = Local education agency 2 = Supervisory Union component 3 = Supervisory Union admin. Center 4 = Regional 5 = State 6 = Federal 7 = Other
45	F33_SCHLEV	Char	School Level (F33) 01 = Elementary School System only 02 = Secondary School System only 03 = Elementary/secondary School System 05 = Vocational or Special Education School System 06 = Nonoperating School System 07 = Education Service Agency
46	FINANCE_TYPE	Char	Finance Type RG = Regular LEA – full grade range MB = Elem LEA linked to Sec LEA OR = Other Regular – w/o full grade range PD = Pseudo – Sec LEA linked with Elem LEA ES = Educational Service Agency SE = Special Education Agency VE = Vocational Education Agency UK = Unknown Type OS = Out of Scope for F33 NO = Nonoperating district
47	GOVT_TYPE	Char	Government Type (F33) 0 = State dependent 1 = County dependent 2 = City dependent 3 = Township dependent 5 = Independent
48	NO12	Num	NO 12TH GRADE (1/0)

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
49	OUTLIER	Char	Year of outlier value
50	HH_INC_1999_ALL	Num	Med HH Income in 1999 - Total
51	HH_INC_1999_OWNER	Num	Med HH Income in 1999 - Owners
52	HH_INC_1999_RNTR	Num	Med HH Income in 1999 - Renters
53	MED_HH_VALUE_1999	Num	Med HH Value in 1999
54	MED_HH_VALUE_1989	Num	Med HH Value in 1989
55	MED_HH_INCOME_1989	Num	Med HH Income in 1989
56	SCH90	Num	Number of schools 1989-90
57	SCH91	Num	Number of schools 1990-91
58	SCH92	Num	Number of schools 1991-92
59	SCH93	Num	Number of schools 1992-93
60	SCH94	Num	Number of schools 1993-94
61	SCH95	Num	Number of schools 1994-95
62	SCH96	Num	Number of schools 1995-96
63	SCH97	Num	Number of schools 1996-97
64	SCH98	Num	Number of schools 1997-98
65	SCH99	Num	Number of schools 1998-99
66	SCH00	Num	Number of schools 1999-00
67	SCH01	Num	Number of schools 2000-01
68	SCH02	Num	Number of schools 2001-02
69	FTE90	Num	Total teachers (FTE) 1989-90
70	FTE91	Num	Total teachers (FTE) 1990-91
71	FTE92	Num	Total teachers (FTE) 1991-92
72	FTE93	Num	Total teachers (FTE) 1992-93
73	FTE94	Num	Total teachers (FTE) 1993-94
74	FTE95	Num	Total teachers (FTE) 1994-95
75	FTE96	Num	Total teachers (FTE) 1995-96
76	FTE97	Num	Total teachers (FTE) 1996-97
77	FTE98	Num	Total teachers (FTE) 1997-98
78	FTE99	Num	Total teachers (FTE) 1998-99
79	FTE00	Num	Total teachers (FTE) 1999-00
80	FTE01	Num	Total teachers (FTE) 2000-01
81	FTE02	Num	Total teachers (FTE) 2001-02
82	MEMBER90	Num	Total students 1989-90
83	MEMBER91	Num	Total students 1990-91
84	MEMBER92	Num	Total students 1991-92
85	MEMBER93	Num	Total students 1992-93
86	MEMBER94	Num	Total students 1993-94
87	MEMBER95	Num	Total students 1994-95
88	MEMBER96	Num	Total students 1995-96
89	MEMBER97	Num	Total students 1996-97
90	MEMBER98	Num	Total students 1997-98
91	MEMBER99	Num	Total students 1998-99
92	MEMBER00	Num	Total students 1999-00
93	MEMBER01	Num	Total students 2000-01
94	MEMBER02	Num	Total students 2001-02
95	TOTRV90	Num	Total Revenues 1989-90
96	TOTRV91	Num	Total Revenues 1990-91
97	TOTRV92	Num	Total Revenues 1991-92

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
98	TOTRV93	Num	Total Revenues 1992-93
99	TOTRV94	Num	Total Revenues 1993-94
100	TOTRV95	Num	Total Revenues 1994-95
101	TOTRV96	Num	Total Revenues 1995-96
102	TOTRV97	Num	Total Revenues 1996-97
103	TOTRV98	Num	Total Revenues 1997-98
104	TOTRV99	Num	Total Revenues 1998-99
105	TOTRV00	Num	Total Revenues 1999-00
106	TOTRV01	Num	Total Revenues 2000-01
107	TOTRV02	Num	Total Revenues 2001-02
108	FEDRV90	Num	Total Revenues from Federal Sources 1989-90
109	FEDRV91	Num	Total Revenues from Federal Sources 1990-91
110	FEDRV92	Num	Total Revenues from Federal Sources 1991-92
111	FEDRV93	Num	Total Revenues from Federal Sources 1992-93
112	FEDRV94	Num	Total Revenues from Federal Sources 1993-94
113	FEDRV95	Num	Total Revenues from Federal Sources 1994-95
114	FEDRV96	Num	Total Revenues from Federal Sources 1995-96
115	FEDRV97	Num	Total Revenues from Federal Sources 1996-97
116	FEDRV98	Num	Total Revenues from Federal Sources 1997-98
117	FEDRV99	Num	Total Revenues from Federal Sources 1998-99
118	FEDRV00	Num	Total Revenues from Federal Sources 1999-00
119	FEDRV01	Num	Total Revenues from Federal Sources 2000-01
120	FEDRV02	Num	Total Revenues from Federal Sources 2001-02
121	C14_92	Num	Federal Revenue - thru State - Title I 1991-92
122	C14_93	Num	Federal Revenue - thru State - Title I 1992-93
123	C14_94	Num	Federal Revenue - thru State - Title I 1993-94
124	C14_95	Num	Federal Revenue - thru State - Title I 1994-95
125	C14_96	Num	Federal Revenue - thru State - Title I 1995-96
126	C14_97	Num	Federal Revenue - thru State - Title I 1996-97
127	C14_98	Num	Federal Revenue - thru State - Title I 1997-98
128	C14_99	Num	Federal Revenue - thru State - Title I 1998-99
129	C14_00	Num	Federal Revenue - thru State - Title I 1999-00
130	C14_01	Num	Federal Revenue - thru State - Title I 2000-01
131	C14_02	Num	Federal Revenue - thru State - Title I 2001-02
132	C15_92	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1991-92
133	C15_93	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1992-93
134	C15_94	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1993-94
135	C15_95	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1994-95
136	C15_96	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1995-96
137	C15_97	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1996-97
138	C15_98	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1997-98
139	C15_99	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1998-99
140	C15_00	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1999-00
141	C15_01	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 2000-01
142	C15_02	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 2001-02
143	C16_92	Num	Federal Revenue - thru State - Eisenhower math and science 1991-92
144	C16_93	Num	Federal Revenue - thru State - Eisenhower math and science 1992-93
145	C16_94	Num	Federal Revenue - thru State - Eisenhower math and science 1993-94
146	C16_95	Num	Federal Revenue - thru State - Eisenhower math and science 1994-95

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
147	C16_96	Num	Federal Revenue - thru State - Eisenhower math and science 1995-96
148	C16_97	Num	Federal Revenue - thru State - Eisenhower math and science 1996-97
149	C16_98	Num	Federal Revenue - thru State - Eisenhower math and science 1997-98
150	C16_99	Num	Federal Revenue - thru State - Eisenhower math and science 1998-99
151	C16_00	Num	Federal Revenue - thru State - Eisenhower math and science 1999-00
152	C16_01	Num	Federal Revenue - thru State - Eisenhower math and science 2000-01
153	C16_02	Num	Federal Revenue - thru State - Eisenhower math and science 2001-02
154	C17_92	Num	Federal Revenue - thru State - Drug free schools 1991-92
155	C17_93	Num	Federal Revenue - thru State - Drug free schools 1992-93
156	C17_94	Num	Federal Revenue - thru State - Drug free schools 1993-94
157	C17_95	Num	Federal Revenue - thru State - Drug free schools 1994-95
158	C17_96	Num	Federal Revenue - thru State - Drug free schools 1995-96
159	C17_97	Num	Federal Revenue - thru State - Drug free schools 1996-97
160	C17_98	Num	Federal Revenue - thru State - Drug free schools 1997-98
161	C17_99	Num	Federal Revenue - thru State - Drug free schools 1998-99
162	C17_00	Num	Federal Revenue - thru State - Drug free schools 1999-00
163	C17_01	Num	Federal Revenue - thru State - Drug free schools 2000-01
164	C17_02	Num	Federal Revenue - thru State - Drug free schools 2001-02
165	C18_92	Num	Federal Revenue - thru State - Title VI 1991-92
166	C18_93	Num	Federal Revenue - thru State - Title VI 1992-93
167	C18_94	Num	Federal Revenue - thru State - Title VI 1993-94
168	C18_95	Num	Federal Revenue - thru State - Title VI 1994-95
169	C18_96	Num	Federal Revenue - thru State - Title VI 1995-96
170	C18_97	Num	Federal Revenue - thru State - Title VI 1996-97
171	C18_98	Num	Federal Revenue - thru State - Title VI 1997-98
172	C18_99	Num	Federal Revenue - thru State - Title VI 1998-99
173	C18_00	Num	Federal Revenue - thru State - Title VI 1999-00
174	C18_01	Num	Federal Revenue - thru State - Title VI 2000-01
175	C18_02	Num	Federal Revenue - thru State - Title VI 2001-02
176	C19_92	Num	Federal Revenue - thru State - Vocational education 1991-92
177	C19_93	Num	Federal Revenue - thru State - Vocational education 1992-93
178	C19_94	Num	Federal Revenue - thru State - Vocational education 1993-94
179	C19_95	Num	Federal Revenue - thru State - Vocational education 1994-95
180	C19_96	Num	Federal Revenue - thru State - Vocational education 1995-96
181	C19_97	Num	Federal Revenue - thru State - Vocational education 1996-97
182	C19_98	Num	Federal Revenue - thru State - Vocational education 1997-98
183	C19_99	Num	Federal Revenue - thru State - Vocational education 1998-99
184	C19_00	Num	Federal Revenue - thru State - Vocational education 1999-00
185	C19_01	Num	Federal Revenue - thru State - Vocational education 2000-01
186	C19_02	Num	Federal Revenue - thru State - Vocational education 2001-02
187	C20_92	Num	Federal Revenue - thru State - Other 1991-92
188	C20_93	Num	Federal Revenue - thru State - Other 1992-93
189	C20_94	Num	Federal Revenue - thru State - Other 1993-94
190	C20_95	Num	Federal Revenue - thru State - Other 1994-95
191	C20_96	Num	Federal Revenue - thru State - Other 1995-96
192	C20_97	Num	Federal Revenue - thru State - Other 1996-97
193	C20_98	Num	Federal Revenue - thru State - Other 1997-98
194	C20_99	Num	Federal Revenue - thru State - Other 1998-99
195	C20_00	Num	Federal Revenue - thru State - Other 1999-00

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
196	C20_01	Num	Federal Revenue - thru State - Other 2000-01
197	C20_02	Num	Federal Revenue - thru State - Other 2001-02
198	C25_90	Num	Federal Revenue - thru State - Child Nutrition Act 1989-90
199	C25_91	Num	Federal Revenue - thru State - Child Nutrition Act 1990-91
200	C25_92	Num	Federal Revenue - thru State - Child Nutrition Act 1991-92
201	C25_93	Num	Federal Revenue - thru State - Child Nutrition Act 1992-93
202	C25_94	Num	Federal Revenue - thru State - Child Nutrition Act 1993-94
203	C25_95	Num	Federal Revenue - thru State - Child Nutrition Act 1994-95
204	C25_96	Num	Federal Revenue - thru State - Child Nutrition Act 1995-96
205	C25_97	Num	Federal Revenue - thru State - Child Nutrition Act 1996-97
206	C25_98	Num	Federal Revenue - thru State - Child Nutrition Act 1997-98
207	C25_99	Num	Federal Revenue - thru State - Child Nutrition Act 1998-99
208	C25_00	Num	Federal Revenue - thru State - Child Nutrition Act 1999-00
209	C25_01	Num	Federal Revenue - thru State - Child Nutrition Act 2000-01
210	C25_02	Num	Federal Revenue - thru State - Child Nutrition Act 2001-02
211	C36_92	Num	Federal Revenue - thru State - Unspecified 1991-92
212	C36_93	Num	Federal Revenue - thru State - Unspecified 1992-93
213	C36_94	Num	Federal Revenue - thru State - Unspecified 1993-94
214	C36_95	Num	Federal Revenue - thru State - Unspecified 1994-95
215	C36_96	Num	Federal Revenue - thru State - Unspecified 1995-96
216	C36_97	Num	Federal Revenue - thru State - Unspecified 1996-97
217	C36_98	Num	Federal Revenue - thru State - Unspecified 1997-98
218	C36_99	Num	Federal Revenue - thru State - Unspecified 1998-99
219	C36_00	Num	Federal Revenue - thru State - Unspecified 1999-00
220	C36_01	Num	Federal Revenue - thru State - Unspecified 2000-01
221	C36_02	Num	Federal Revenue - thru State - Unspecified 2001-02
222	B10_92	Num	Federal Revenue - Direct - Impact aid 1991-92
223	B10_93	Num	Federal Revenue - Direct - Impact aid 1992-93
224	B10_94	Num	Federal Revenue - Direct - Impact aid 1993-94
225	B10_95	Num	Federal Revenue - Direct - Impact aid 1994-95
226	B10_96	Num	Federal Revenue - Direct - Impact aid 1995-96
227	B10_97	Num	Federal Revenue - Direct - Impact aid 1996-97
228	B10_98	Num	Federal Revenue - Direct - Impact aid 1997-98
229	B10_99	Num	Federal Revenue - Direct - Impact aid 1998-99
230	B10_00	Num	Federal Revenue - Direct - Impact aid 1999-00
231	B10_01	Num	Federal Revenue - Direct - Impact aid 2000-01
232	B10_02	Num	Federal Revenue - Direct - Impact aid 2001-02
233	B11_92	Num	Federal Revenue - Direct - Bilingual education 1991-92
234	B11_93	Num	Federal Revenue - Direct - Bilingual education 1992-93
235	B11_94	Num	Federal Revenue - Direct - Bilingual education 1993-94
236	B11_95	Num	Federal Revenue - Direct - Bilingual education 1994-95
237	B11_96	Num	Federal Revenue - Direct - Bilingual education 1995-96
238	B11_97	Num	Federal Revenue - Direct - Bilingual education 1996-97
239	B11_98	Num	Federal Revenue - Direct - Bilingual education 1997-98
240	B11_99	Num	Federal Revenue - Direct - Bilingual education 1998-99
241	B11_00	Num	Federal Revenue - Direct - Bilingual education 1999-00
242	B11_01	Num	Federal Revenue - Direct - Bilingual education 2000-01
243	B11_02	Num	Federal Revenue - Direct - Bilingual education 2001-02
244	B12_92	Num	Federal Revenue - Direct - Indian education 1991-92

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
245	B12_93	Num	Federal Revenue - Direct - Indian education 1992-93
246	B12_94	Num	Federal Revenue - Direct - Indian education 1993-94
247	B12_95	Num	Federal Revenue - Direct - Indian education 1994-95
248	B12_96	Num	Federal Revenue - Direct - Indian education 1995-96
249	B12_97	Num	Federal Revenue - Direct - Indian education 1996-97
250	B12_98	Num	Federal Revenue - Direct - Indian education 1997-98
251	B12_99	Num	Federal Revenue - Direct - Indian education 1998-99
252	B12_00	Num	Federal Revenue - Direct - Indian education 1999-00
253	B12_01	Num	Federal Revenue - Direct - Indian education 2000-01
254	B12_02	Num	Federal Revenue - Direct - Indian education 2001-02
255	B13_92	Num	Federal Revenue - Direct - Other 1991-92
256	B13_93	Num	Federal Revenue - Direct - Other 1992-93
257	B13_94	Num	Federal Revenue - Direct - Other 1993-94
258	B13_95	Num	Federal Revenue - Direct - Other 1994-95
259	B13_96	Num	Federal Revenue - Direct - Other 1995-96
260	B13_97	Num	Federal Revenue - Direct - Other 1996-97
261	B13_98	Num	Federal Revenue - Direct - Other 1997-98
262	B13_99	Num	Federal Revenue - Direct - Other 1998-99
263	B13_00	Num	Federal Revenue - Direct - Other 1999-00
264	B13_01	Num	Federal Revenue - Direct - Other 2000-01
265	B13_02	Num	Federal Revenue - Direct - Other 2001-02
266	STREV90	Num	Total State Revenues 1989-90
267	STREV91	Num	Total State Revenues 1990-91
268	STREV92	Num	Total State Revenues 1991-92
269	STREV93	Num	Total State Revenues 1992-93
270	STREV94	Num	Total State Revenues 1993-94
271	STREV95	Num	Total State Revenues 1994-95
272	STREV96	Num	Total State Revenues 1995-96
273	STREV97	Num	Total State Revenues 1996-97
274	STREV98	Num	Total State Revenues 1997-98
275	STREV99	Num	Total State Revenues 1998-99
276	STREV00	Num	Total State Revenues 1999-00
277	STREV01	Num	Total State Revenues 2000-01
278	STREV02	Num	Total State Revenues 2001-02
279	C01_92	Num	State Revenue - General formula assistance 1991-92
280	C01_93	Num	State Revenue - General formula assistance 1992-93
281	C01_94	Num	State Revenue - General formula assistance 1993-94
282	C01_95	Num	State Revenue - General formula assistance 1994-95
283	C01_96	Num	State Revenue - General formula assistance 1995-96
284	C01_97	Num	State Revenue - General formula assistance 1996-97
285	C01_98	Num	State Revenue - General formula assistance 1997-98
286	C01_99	Num	State Revenue - General formula assistance 1998-99
287	C01_00	Num	State Revenue - General formula assistance 1999-00
288	C01_01	Num	State Revenue - General formula assistance 2000-01
289	C01_02	Num	State Revenue - General formula assistance 2001-02
290	C04_92	Num	State Revenue - Staff improvement programs 1991-92
291	C04_93	Num	State Revenue - Staff improvement programs 1992-93
292	C04_94	Num	State Revenue - Staff improvement programs 1993-94
293	C04_95	Num	State Revenue - Staff improvement programs 1994-95

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
294	C04_96	Num	State Revenue - Staff improvement programs 1995-96
295	C04_97	Num	State Revenue - Staff improvement programs 1996-97
296	C04_98	Num	State Revenue - Staff improvement programs 1997-98
297	C04_99	Num	State Revenue - Staff improvement programs 1998-99
298	C04_00	Num	State Revenue - Staff improvement programs 1999-00
299	C04_01	Num	State Revenue - Staff improvement programs 2000-01
300	C04_02	Num	State Revenue - Staff improvement programs 2001-02
301	C05_92	Num	State Revenue - Special education programs 1991-92
302	C05_93	Num	State Revenue - Special education programs 1992-93
303	C05_94	Num	State Revenue - Special education programs 1993-94
304	C05_95	Num	State Revenue - Special education programs 1994-95
305	C05_96	Num	State Revenue - Special education programs 1995-96
306	C05_97	Num	State Revenue - Special education programs 1996-97
307	C05_98	Num	State Revenue - Special education programs 1997-98
308	C05_99	Num	State Revenue - Special education programs 1998-99
309	C05_00	Num	State Revenue - Special education programs 1999-00
310	C05_01	Num	State Revenue - Special education programs 2000-01
311	C05_02	Num	State Revenue - Special education programs 2001-02
312	C06_92	Num	State Revenue - Compensatory and basic skills programs 1991-92
313	C06_93	Num	State Revenue - Compensatory and basic skills programs 1992-93
314	C06_94	Num	State Revenue - Compensatory and basic skills programs 1993-94
315	C06_95	Num	State Revenue - Compensatory and basic skills programs 1994-95
316	C06_96	Num	State Revenue - Compensatory and basic skills programs 1995-96
317	C06_97	Num	State Revenue - Compensatory and basic skills programs 1996-97
318	C06_98	Num	State Revenue - Compensatory and basic skills programs 1997-98
319	C06_99	Num	State Revenue - Compensatory and basic skills programs 1998-99
320	C06_00	Num	State Revenue - Compensatory and basic skills programs 1999-00
321	C06_01	Num	State Revenue - Compensatory and basic skills programs 2000-01
322	C06_02	Num	State Revenue - Compensatory and basic skills programs 2001-02
323	C07_92	Num	State Revenue - Bilingual education programs 1991-92
324	C07_93	Num	State Revenue - Bilingual education programs 1992-93
325	C07_94	Num	State Revenue - Bilingual education programs 1993-94
326	C07_95	Num	State Revenue - Bilingual education programs 1994-95
327	C07_96	Num	State Revenue - Bilingual education programs 1995-96
328	C07_97	Num	State Revenue - Bilingual education programs 1996-97
329	C07_98	Num	State Revenue - Bilingual education programs 1997-98
330	C07_99	Num	State Revenue - Bilingual education programs 1998-99
331	C07_00	Num	State Revenue - Bilingual education programs 1999-00
332	C07_01	Num	State Revenue - Bilingual education programs 2000-01
333	C07_02	Num	State Revenue - Bilingual education programs 2001-02
334	C08_92	Num	State Revenue - Gifted and talented programs 1991-92
335	C08_93	Num	State Revenue - Gifted and talented programs 1992-93
336	C08_94	Num	State Revenue - Gifted and talented programs 1993-94
337	C08_95	Num	State Revenue - Gifted and talented programs 1994-95
338	C08_96	Num	State Revenue - Gifted and talented programs 1995-96
339	C08_97	Num	State Revenue - Gifted and talented programs 1996-97
340	C08_98	Num	State Revenue - Gifted and talented programs 1997-98
341	C08_99	Num	State Revenue - Gifted and talented programs 1998-99
342	C08_00	Num	State Revenue - Gifted and talented programs 1999-00

**Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002**

Position	Name	Type	Description
343	C08_01	Num	State Revenue - Gifted and talented programs 2000-01
344	C08_02	Num	State Revenue - Gifted and talented programs 2001-02
345	C09_92	Num	State Revenue - Vocation education programs 1991-92
346	C09_93	Num	State Revenue - Vocation education programs 1992-93
347	C09_94	Num	State Revenue - Vocation education programs 1993-94
348	C09_95	Num	State Revenue - Vocation education programs 1994-95
349	C09_96	Num	State Revenue - Vocation education programs 1995-96
350	C09_97	Num	State Revenue - Vocation education programs 1996-97
351	C09_98	Num	State Revenue - Vocation education programs 1997-98
352	C09_99	Num	State Revenue - Vocation education programs 1998-99
353	C09_00	Num	State Revenue - Vocation education programs 1999-00
354	C09_01	Num	State Revenue - Vocation education programs 2000-01
355	C09_02	Num	State Revenue - Vocation education programs 2001-02
356	C10_92	Num	State Revenue - School lunch programs 1991-92
357	C10_93	Num	State Revenue - School lunch programs 1992-93
358	C10_94	Num	State Revenue - School lunch programs 1993-94
359	C10_95	Num	State Revenue - School lunch programs 1994-95
360	C10_96	Num	State Revenue - School lunch programs 1995-96
361	C10_97	Num	State Revenue - School lunch programs 1996-97
362	C10_98	Num	State Revenue - School lunch programs 1997-98
363	C10_99	Num	State Revenue - School lunch programs 1998-99
364	C10_00	Num	State Revenue - School lunch programs 1999-00
365	C10_01	Num	State Revenue - School lunch programs 2000-01
366	C10_02	Num	State Revenue - School lunch programs 2001-02
367	C11_92	Num	State Revenue - Capital outlay and debt services programs 1991-92
368	C11_93	Num	State Revenue - Capital outlay and debt services programs 1992-93
369	C11_94	Num	State Revenue - Capital outlay and debt services programs 1993-94
370	C11_95	Num	State Revenue - Capital outlay and debt services programs 1994-95
371	C11_96	Num	State Revenue - Capital outlay and debt services programs 1995-96
372	C11_97	Num	State Revenue - Capital outlay and debt services programs 1996-97
373	C11_98	Num	State Revenue - Capital outlay and debt services programs 1997-98
374	C11_99	Num	State Revenue - Capital outlay and debt services programs 1998-99
375	C11_00	Num	State Revenue - Capital outlay and debt services programs 1999-00
376	C11_01	Num	State Revenue - Capital outlay and debt services programs 2000-01
377	C11_02	Num	State Revenue - Capital outlay and debt services programs 2001-02
378	C12_92	Num	State Revenue - Transportation programs 1991-92
379	C12_93	Num	State Revenue - Transportation programs 1992-93
380	C12_94	Num	State Revenue - Transportation programs 1993-94
381	C12_95	Num	State Revenue - Transportation programs 1994-95
382	C12_96	Num	State Revenue - Transportation programs 1995-96
383	C12_97	Num	State Revenue - Transportation programs 1996-97
384	C12_98	Num	State Revenue - Transportation programs 1997-98
385	C12_99	Num	State Revenue - Transportation programs 1998-99
386	C12_00	Num	State Revenue - Transportation programs 1999-00
387	C12_01	Num	State Revenue - Transportation programs 2000-01
388	C12_02	Num	State Revenue - Transportation programs 2001-02
389	C13_92	Num	State Revenue - Other programs 1991-92
390	C13_93	Num	State Revenue - Other programs 1992-93
391	C13_94	Num	State Revenue - Other programs 1993-94

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
392	C13_95	Num	State Revenue - Other programs 1994-95
393	C13_96	Num	State Revenue - Other programs 1995-96
394	C13_97	Num	State Revenue - Other programs 1996-97
395	C13_98	Num	State Revenue - Other programs 1997-98
396	C13_99	Num	State Revenue - Other programs 1998-99
397	C13_00	Num	State Revenue - Other programs 1999-00
398	C13_01	Num	State Revenue - Other programs 2000-01
399	C13_02	Num	State Revenue - Other programs 2001-02
400	LOCRV90	Num	Total Local Revenues 1989-90
401	LOCRV91	Num	Total Local Revenues 1990-91
402	LOCRV92	Num	Total Local Revenues 1991-92
403	LOCRV93	Num	Total Local Revenues 1992-93
404	LOCRV94	Num	Total Local Revenues 1993-94
405	LOCRV95	Num	Total Local Revenues 1994-95
406	LOCRV96	Num	Total Local Revenues 1995-96
407	LOCRV97	Num	Total Local Revenues 1996-97
408	LOCRV98	Num	Total Local Revenues 1997-98
409	LOCRV99	Num	Total Local Revenues 1998-99
410	LOCRV00	Num	Total Local Revenues 1999-00
411	LOCRV01	Num	Total Local Revenues 2000-01
412	LOCRV02	Num	Total Local Revenues 2001-02
413	TOTEX90	Num	Total Expenditures 1989-90
414	TOTEX91	Num	Total Expenditures 1990-91
415	TOTEX92	Num	Total Expenditures 1991-92
416	TOTEX93	Num	Total Expenditures 1992-93
417	TOTEX94	Num	Total Expenditures 1993-94
418	TOTEX95	Num	Total Expenditures 1994-95
419	TOTEX96	Num	Total Expenditures 1995-96
420	TOTEX97	Num	Total Expenditures 1996-97
421	TOTEX98	Num	Total Expenditures 1997-98
422	TOTEX99	Num	Total Expenditures 1998-99
423	TOTEX00	Num	Total Expenditures 1999-00
424	TOTEX01	Num	Total Expenditures 2000-01
425	TOTEX02	Num	Total Expenditures 2001-02
426	CELSC90	Num	Total Current Exp. for EI-Sec Programs 1989-90
427	CELSC91	Num	Total Current Exp. for EI-Sec Programs 1990-91
428	CELSC92	Num	Total Current Exp. for EI-Sec Programs 1991-92
429	CELSC93	Num	Total Current Exp. for EI-Sec Programs 1992-93
430	CELSC94	Num	Total Current Exp. for EI-Sec Programs 1993-94
431	CELSC95	Num	Total Current Exp. for EI-Sec Programs 1994-95
432	CELSC96	Num	Total Current Exp. for EI-Sec Programs 1995-96
433	CELSC97	Num	Total Current Exp. for EI-Sec Programs 1996-97
434	CELSC98	Num	Total Current Exp. for EI-Sec Programs 1997-98
435	CELSC99	Num	Total Current Exp. for EI-Sec Programs 1998-99
436	CELSC00	Num	Total Current Exp. for EI-Sec Programs 1999-00
437	CELSC01	Num	Total Current Exp. for EI-Sec Programs 2000-01
438	CELSC02	Num	Total Current Exp. for EI-Sec Programs 2001-02
439	CAPOU90	Num	Capital Outlay Expenditures 1989-90
440	CAPOU91	Num	Capital Outlay Expenditures 1990-91

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
441	CAPOU92	Num	Capital Outlay Expenditures 1991-92
442	CAPOU93	Num	Capital Outlay Expenditures 1992-93
443	CAPOU94	Num	Capital Outlay Expenditures 1993-94
444	CAPOU95	Num	Capital Outlay Expenditures 1994-95
445	CAPOU96	Num	Capital Outlay Expenditures 1995-96
446	CAPOU97	Num	Capital Outlay Expenditures 1996-97
447	CAPOU98	Num	Capital Outlay Expenditures 1997-98
448	CAPOU99	Num	Capital Outlay Expenditures 1998-99
449	CAPOU00	Num	Capital Outlay Expenditures 1999-00
450	CAPOU01	Num	Capital Outlay Expenditures 2000-01
451	CAPOU02	Num	Capital Outlay Expenditures 2001-02
452	CINST90	Num	Total Current Expenditures - Instruction 1989-90
453	CINST91	Num	Total Current Expenditures - Instruction 1990-91
454	CINST92	Num	Total Current Expenditures - Instruction 1991-92
455	CINST93	Num	Total Current Expenditures - Instruction 1992-93
456	CINST94	Num	Total Current Expenditures - Instruction 1993-94
457	CINST95	Num	Total Current Expenditures - Instruction 1994-95
458	CINST96	Num	Total Current Expenditures - Instruction 1995-96
459	CINST97	Num	Total Current Expenditures - Instruction 1996-97
460	CINST98	Num	Total Current Expenditures - Instruction 1997-98
461	CINST99	Num	Total Current Expenditures - Instruction 1998-99
462	CINST00	Num	Total Current Expenditures - Instruction 1999-00
463	CINST01	Num	Total Current Expenditures - Instruction 2000-01
464	CINST02	Num	Total Current Expenditures - Instruction 2001-02
465	Z33_90	Num	Salaries - Intruction 1989-90
466	Z33_91	Num	Salaries - Intruction 1990-91
467	Z33_92	Num	Salaries - Intruction 1991-92
468	Z33_93	Num	Salaries - Intruction 1992-93
469	Z33_94	Num	Salaries - Intruction 1993-94
470	Z33_95	Num	Salaries - Intruction 1994-95
471	Z33_96	Num	Salaries - Intruction 1995-96
472	Z33_97	Num	Salaries - Intruction 1996-97
473	Z33_98	Num	Salaries - Intruction 1997-98
474	Z33_99	Num	Salaries - Intruction 1998-99
475	Z33_00	Num	Salaries - Intruction 1999-00
476	Z33_01	Num	Salaries - Intruction 2000-01
477	Z33_02	Num	Salaries - Intruction 2001-02
478	V10_92	Num	Employee benefits - Instruction 1991-92
479	V10_93	Num	Employee benefits - Instruction 1992-93
480	V10_94	Num	Employee benefits - Instruction 1993-94
481	V10_95	Num	Employee benefits - Instruction 1994-95
482	V10_96	Num	Employee benefits - Instruction 1995-96
483	V10_97	Num	Employee benefits - Instruction 1996-97
484	V10_98	Num	Employee benefits - Instruction 1997-98
485	V10_99	Num	Employee benefits - Instruction 1998-99
486	V10_00	Num	Employee benefits - Instruction 1999-00
487	V10_01	Num	Employee benefits - Instruction 2000-01
488	V10_02	Num	Employee benefits - Instruction 2001-02
489	CSSVC90	Num	Total Current Expenditures for Support Services 1989-90

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
490	CSSVC91	Num	Total Current Expenditures for Support Services 1990-91
491	CSSVC92	Num	Total Current Expenditures for Support Services 1991-92
492	CSSVC93	Num	Total Current Expenditures for Support Services 1992-93
493	CSSVC94	Num	Total Current Expenditures for Support Services 1993-94
494	CSSVC95	Num	Total Current Expenditures for Support Services 1994-95
495	CSSVC96	Num	Total Current Expenditures for Support Services 1995-96
496	CSSVC97	Num	Total Current Expenditures for Support Services 1996-97
497	CSSVC98	Num	Total Current Expenditures for Support Services 1997-98
498	CSSVC99	Num	Total Current Expenditures for Support Services 1998-99
499	CSSVC00	Num	Total Current Expenditures for Support Services 1999-00
500	CSSVC01	Num	Total Current Expenditures for Support Services 2000-01
501	CSSVC02	Num	Total Current Expenditures for Support Services 2001-02
502	E17_90	Num	Current Expenditures - Support Services - Pupils 1989-90
503	E17_91	Num	Current Expenditures - Support Services - Pupils 1990-91
504	E17_92	Num	Current Expenditures - Support Services - Pupils 1991-92
505	E17_93	Num	Current Expenditures - Support Services - Pupils 1992-93
506	E17_94	Num	Current Expenditures - Support Services - Pupils 1993-94
507	E17_95	Num	Current Expenditures - Support Services - Pupils 1994-95
508	E17_96	Num	Current Expenditures - Support Services - Pupils 1995-96
509	E17_97	Num	Current Expenditures - Support Services - Pupils 1996-97
510	E17_98	Num	Current Expenditures - Support Services - Pupils 1997-98
511	E17_99	Num	Current Expenditures - Support Services - Pupils 1998-99
512	E17_00	Num	Current Expenditures - Support Services - Pupils 1999-00
513	E17_01	Num	Current Expenditures - Support Services - Pupils 2000-01
514	E17_02	Num	Current Expenditures - Support Services - Pupils 2001-02
515	V11_92	Num	Salaries - Support Services - Pupils 1991-92
516	V11_93	Num	Salaries - Support Services - Pupils 1992-93
517	V11_94	Num	Salaries - Support Services - Pupils 1993-94
518	V11_95	Num	Salaries - Support Services - Pupils 1994-95
519	V11_96	Num	Salaries - Support Services - Pupils 1995-96
520	V11_97	Num	Salaries - Support Services - Pupils 1996-97
521	V11_98	Num	Salaries - Support Services - Pupils 1997-98
522	V11_99	Num	Salaries - Support Services - Pupils 1998-99
523	V11_00	Num	Salaries - Support Services - Pupils 1999-00
524	V11_01	Num	Salaries - Support Services - Pupils 2000-01
525	V11_02	Num	Salaries - Support Services - Pupils 2001-02
526	V12_92	Num	Employee benefits - Support Services - Pupils 1991-92
527	V12_93	Num	Employee benefits - Support Services - Pupils 1992-93
528	V12_94	Num	Employee benefits - Support Services - Pupils 1993-94
529	V12_95	Num	Employee benefits - Support Services - Pupils 1994-95
530	V12_96	Num	Employee benefits - Support Services - Pupils 1995-96
531	V12_97	Num	Employee benefits - Support Services - Pupils 1996-97
532	V12_98	Num	Employee benefits - Support Services - Pupils 1997-98
533	V12_99	Num	Employee benefits - Support Services - Pupils 1998-99
534	V12_00	Num	Employee benefits - Support Services - Pupils 1999-00
535	V12_01	Num	Employee benefits - Support Services - Pupils 2000-01
536	V12_02	Num	Employee benefits - Support Services - Pupils 2001-02
537	E07_90	Num	Current Exp. - Support Services - Instr. staff 1989-90
538	E07_91	Num	Current Exp. - Support Services - Instr. staff 1990-91

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
539	E07_92	Num	Current Exp. - Support Services - Instr. staff 1991-92
540	E07_93	Num	Current Exp. - Support Services - Instr. staff 1992-93
541	E07_94	Num	Current Exp. - Support Services - Instr. staff 1993-94
542	E07_95	Num	Current Exp. - Support Services - Instr. staff 1994-95
543	E07_96	Num	Current Exp. - Support Services - Instr. staff 1995-96
544	E07_97	Num	Current Exp. - Support Services - Instr. staff 1996-97
545	E07_98	Num	Current Exp. - Support Services - Instr. staff 1997-98
546	E07_99	Num	Current Exp. - Support Services - Instr. staff 1998-99
547	E07_00	Num	Current Exp. - Support Services - Instr. staff 1999-00
548	E07_01	Num	Current Exp. - Support Services - Instr. staff 2000-01
549	E07_02	Num	Current Exp. - Support Services - Instr. staff 2001-02
550	V13_92	Num	Salaries - Support Services - Instructional staff 1991-92
551	V13_93	Num	Salaries - Support Services - Instructional staff 1992-93
552	V13_94	Num	Salaries - Support Services - Instructional staff 1993-94
553	V13_95	Num	Salaries - Support Services - Instructional staff 1994-95
554	V13_96	Num	Salaries - Support Services - Instructional staff 1995-96
555	V13_97	Num	Salaries - Support Services - Instructional staff 1996-97
556	V13_98	Num	Salaries - Support Services - Instructional staff 1997-98
557	V13_99	Num	Salaries - Support Services - Instructional staff 1998-99
558	V13_00	Num	Salaries - Support Services - Instructional staff 1999-00
559	V13_01	Num	Salaries - Support Services - Instructional staff 2000-01
560	V13_02	Num	Salaries - Support Services - Instructional staff 2001-02
561	V14_92	Num	Empl. benefits - Support Services - Instr. staff 1991-92
562	V14_93	Num	Empl. benefits - Support Services - Instr. staff 1992-93
563	V14_94	Num	Empl. benefits - Support Services - Instr. staff 1993-94
564	V14_95	Num	Empl. benefits - Support Services - Instr. staff 1994-95
565	V14_96	Num	Empl. benefits - Support Services - Instr. staff 1995-96
566	V14_97	Num	Empl. benefits - Support Services - Instr. staff 1996-97
567	V14_98	Num	Empl. benefits - Support Services - Instr. staff 1997-98
568	V14_99	Num	Empl. benefits - Support Services - Instr. staff 1998-99
569	V14_00	Num	Empl. benefits - Support Services - Instr. staff 1999-00
570	V14_01	Num	Empl. benefits - Support Services - Instr. staff 2000-01
571	V14_02	Num	Empl. benefits - Support Services - Instr. staff 2001-02
572	E08_90	Num	Current Exp. - Support Svcs - General administration 1989-90
573	E08_91	Num	Current Exp. - Support Svcs - General administration 1990-91
574	E08_92	Num	Current Exp. - Support Svcs - General administration 1991-92
575	E08_93	Num	Current Exp. - Support Svcs - General administration 1992-93
576	E08_94	Num	Current Exp. - Support Svcs - General administration 1993-94
577	E08_95	Num	Current Exp. - Support Svcs - General administration 1994-95
578	E08_96	Num	Current Exp. - Support Svcs - General administration 1995-96
579	E08_97	Num	Current Exp. - Support Svcs - General administration 1996-97
580	E08_98	Num	Current Exp. - Support Svcs - General administration 1997-98
581	E08_99	Num	Current Exp. - Support Svcs - General administration 1998-99
582	E08_00	Num	Current Exp. - Support Svcs - General administration 1999-00
583	E08_01	Num	Current Exp. - Support Svcs - General administration 2000-01
584	E08_02	Num	Current Exp. - Support Svcs - General administration 2001-02
585	V15_92	Num	Salaries - Support Services - General administration 1991-92
586	V15_93	Num	Salaries - Support Services - General administration 1992-93
587	V15_94	Num	Salaries - Support Services - General administration 1993-94

**Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002**

Position	Name	Type	Description
588	V15_95	Num	Salaries - Support Services - General administration 1994-95
589	V15_96	Num	Salaries - Support Services - General administration 1995-96
590	V15_97	Num	Salaries - Support Services - General administration 1996-97
591	V15_98	Num	Salaries - Support Services - General administration 1997-98
592	V15_99	Num	Salaries - Support Services - General administration 1998-99
593	V15_00	Num	Salaries - Support Services - General administration 1999-00
594	V15_01	Num	Salaries - Support Services - General administration 2000-01
595	V15_02	Num	Salaries - Support Services - General administration 2001-02
596	V16_92	Num	Empl. benefits - Support Srvcs - General administration 1991-92
597	V16_93	Num	Empl. benefits - Support Srvcs - General administration 1992-93
598	V16_94	Num	Empl. benefits - Support Srvcs - General administration 1993-94
599	V16_95	Num	Empl. benefits - Support Srvcs - General administration 1994-95
600	V16_96	Num	Empl. benefits - Support Srvcs - General administration 1995-96
601	V16_97	Num	Empl. benefits - Support Srvcs - General administration 1996-97
602	V16_98	Num	Empl. benefits - Support Srvcs - General administration 1997-98
603	V16_99	Num	Empl. benefits - Support Srvcs - General administration 1998-99
604	V16_00	Num	Empl. benefits - Support Srvcs - General administration 1999-00
605	V16_01	Num	Empl. benefits - Support Srvcs - General administration 2000-01
606	V16_02	Num	Empl. benefits - Support Srvcs - General administration 2001-02
607	E09_90	Num	Current Exp. - Support Services - School administration 1989-90
608	E09_91	Num	Current Exp. - Support Services - School administration 1990-91
609	E09_92	Num	Current Exp. - Support Services - School administration 1991-92
610	E09_93	Num	Current Exp. - Support Services - School administration 1992-93
611	E09_94	Num	Current Exp. - Support Services - School administration 1993-94
612	E09_95	Num	Current Exp. - Support Services - School administration 1994-95
613	E09_96	Num	Current Exp. - Support Services - School administration 1995-96
614	E09_97	Num	Current Exp. - Support Services - School administration 1996-97
615	E09_98	Num	Current Exp. - Support Services - School administration 1997-98
616	E09_99	Num	Current Exp. - Support Services - School administration 1998-99
617	E09_00	Num	Current Exp. - Support Services - School administration 1999-00
618	E09_01	Num	Current Exp. - Support Services - School administration 2000-01
619	E09_02	Num	Current Exp. - Support Services - School administration 2001-02
620	V17_92	Num	Salaries - Support Services - School administration 1991-92
621	V17_93	Num	Salaries - Support Services - School administration 1992-93
622	V17_94	Num	Salaries - Support Services - School administration 1993-94
623	V17_95	Num	Salaries - Support Services - School administration 1994-95
624	V17_96	Num	Salaries - Support Services - School administration 1995-96
625	V17_97	Num	Salaries - Support Services - School administration 1996-97
626	V17_98	Num	Salaries - Support Services - School administration 1997-98
627	V17_99	Num	Salaries - Support Services - School administration 1998-99
628	V17_00	Num	Salaries - Support Services - School administration 1999-00
629	V17_01	Num	Salaries - Support Services - School administration 2000-01
630	V17_02	Num	Salaries - Support Services - School administration 2001-02
631	V18_92	Num	Employee benefits - Support Srvcs - School administration 1991-92
632	V18_93	Num	Employee benefits - Support Srvcs - School administration 1992-93
633	V18_94	Num	Employee benefits - Support Srvcs - School administration 1993-94
634	V18_95	Num	Employee benefits - Support Srvcs - School administration 1994-95
635	V18_96	Num	Employee benefits - Support Srvcs - School administration 1995-96
636	V18_97	Num	Employee benefits - Support Srvcs - School administration 1996-97

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
637	V18_98	Num	Employee benefits - Support Srvcs - School administration 1997-98
638	V18_99	Num	Employee benefits - Support Srvcs - School administration 1998-99
639	V18_00	Num	Employee benefits - Support Srvcs - School administration 1999-00
640	V18_01	Num	Employee benefits - Support Srvcs - School administration 2000-01
641	V18_02	Num	Employee benefits - Support Srvcs - School administration 2001-02
642	V40_92	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1991-92
643	V40_93	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1992-93
644	V40_94	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1993-94
645	V40_95	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1994-95
646	V40_96	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1995-96
647	V40_97	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1996-97
648	V40_98	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1997-98
649	V40_99	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1998-99
650	V40_00	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1999-00
651	V40_01	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 2000-01
652	V40_02	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 2001-02
653	V21_92	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1991-92
654	V21_93	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1992-93
655	V21_94	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1993-94
656	V21_95	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1994-95
657	V21_96	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1995-96
658	V21_97	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1996-97
659	V21_98	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1997-98
660	V21_99	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1998-99
661	V21_00	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1999-00
662	V21_01	Num	Salaries - Support Srvcs - Operation & maintenance of plant 2000-01
663	V21_02	Num	Salaries - Support Srvcs - Operation & maintenance of plant 2001-02
664	V22_92	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1991-92
665	V22_93	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1992-93
666	V22_94	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1993-94
667	V22_95	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1994-95
668	V22_96	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1995-96
669	V22_97	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1996-97
670	V22_98	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1997-98
671	V22_99	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1998-99
672	V22_00	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1999-00
673	V22_01	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 2000-01
674	V22_02	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 2001-02
675	V45_92	Num	Current Exp. - Support Services - Student transportation 1991-92
676	V45_93	Num	Current Exp. - Support Services - Student transportation 1992-93
677	V45_94	Num	Current Exp. - Support Services - Student transportation 1993-94
678	V45_95	Num	Current Exp. - Support Services - Student transportation 1994-95
679	V45_96	Num	Current Exp. - Support Services - Student transportation 1995-96
680	V45_97	Num	Current Exp. - Support Services - Student transportation 1996-97
681	V45_98	Num	Current Exp. - Support Services - Student transportation 1997-98
682	V45_99	Num	Current Exp. - Support Services - Student transportation 1998-99
683	V45_00	Num	Current Exp. - Support Services - Student transportation 1999-00
684	V45_01	Num	Current Exp. - Support Services - Student transportation 2000-01
685	V45_02	Num	Current Exp. - Support Services - Student transportation 2001-02

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
686	V23_92	Num	Salaries - Support Services - Student transportation 1991-92
687	V23_93	Num	Salaries - Support Services - Student transportation 1992-93
688	V23_94	Num	Salaries - Support Services - Student transportation 1993-94
689	V23_95	Num	Salaries - Support Services - Student transportation 1994-95
690	V23_96	Num	Salaries - Support Services - Student transportation 1995-96
691	V23_97	Num	Salaries - Support Services - Student transportation 1996-97
692	V23_98	Num	Salaries - Support Services - Student transportation 1997-98
693	V23_99	Num	Salaries - Support Services - Student transportation 1998-99
694	V23_00	Num	Salaries - Support Services - Student transportation 1999-00
695	V23_01	Num	Salaries - Support Services - Student transportation 2000-01
696	V23_02	Num	Salaries - Support Services - Student transportation 2001-02
697	V24_92	Num	Empl. benefits - Support Services - Student transportation 1991-92
698	V24_93	Num	Empl. benefits - Support Services - Student transportation 1992-93
699	V24_94	Num	Empl. benefits - Support Services - Student transportation 1993-94
700	V24_95	Num	Empl. benefits - Support Services - Student transportation 1994-95
701	V24_96	Num	Empl. benefits - Support Services - Student transportation 1995-96
702	V24_97	Num	Empl. benefits - Support Services - Student transportation 1996-97
703	V24_98	Num	Empl. benefits - Support Services - Student transportation 1997-98
704	V24_99	Num	Empl. benefits - Support Services - Student transportation 1998-99
705	V24_00	Num	Empl. benefits - Support Services - Student transportation 1999-00
706	V24_01	Num	Empl. benefits - Support Services - Student transportation 2000-01
707	V24_02	Num	Empl. benefits - Support Services - Student transportation 2001-02
708	V90_97	Num	Current Exp. - Support Services - Business/Central/Other 1996-97
709	V90_98	Num	Current Exp. - Support Services - Business/Central/Other 1997-98
710	V90_99	Num	Current Exp. - Support Services - Business/Central/Other 1998-99
711	V90_00	Num	Current Exp. - Support Services - Business/Central/Other 1999-00
712	V90_01	Num	Current Exp. - Support Services - Business/Central/Other 2000-01
713	V90_02	Num	Current Exp. - Support Services - Business/Central/Other 2001-02
714	V37_97	Num	Salaries - Support Services - Business/Central/Other 1996-97
715	V37_98	Num	Salaries - Support Services - Business/Central/Other 1997-98
716	V37_99	Num	Salaries - Support Services - Business/Central/Other 1998-99
717	V37_00	Num	Salaries - Support Services - Business/Central/Other 1999-00
718	V37_01	Num	Salaries - Support Services - Business/Central/Other 2000-01
719	V37_02	Num	Salaries - Support Services - Business/Central/Other 2001-02
720	V38_97	Num	Empl. benefits - Support Services - Business/Central/Other 1996-97
721	V38_98	Num	Empl. benefits - Support Services - Business/Central/Other 1997-98
722	V38_99	Num	Empl. benefits - Support Services - Business/Central/Other 1998-99
723	V38_00	Num	Empl. benefits - Support Services - Business/Central/Other 1999-00
724	V38_01	Num	Empl. benefits - Support Services - Business/Central/Other 2000-01
725	V38_02	Num	Empl. benefits - Support Services - Business/Central/Other 2001-02
726	COTHR90	Num	Total Current Expenditures for Other EI-Sec Programs 1989-90
727	COTHR91	Num	Total Current Expenditures for Other EI-Sec Programs 1990-91
728	COTHR92	Num	Total Current Expenditures for Other EI-Sec Programs 1991-92
729	COTHR93	Num	Total Current Expenditures for Other EI-Sec Programs 1992-93
730	COTHR94	Num	Total Current Expenditures for Other EI-Sec Programs 1993-94
731	COTHR95	Num	Total Current Expenditures for Other EI-Sec Programs 1994-95
732	COTHR96	Num	Total Current Expenditures for Other EI-Sec Programs 1995-96
733	COTHR97	Num	Total Current Expenditures for Other EI-Sec Programs 1996-97
734	COTHR98	Num	Total Current Expenditures for Other EI-Sec Programs 1997-98

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
735	COTHR99	Num	Total Current Expenditures for Other EI-Sec Programs 1998-99
736	COTHR00	Num	Total Current Expenditures for Other EI-Sec Programs 1999-00
737	COTHR01	Num	Total Current Expenditures for Other EI-Sec Programs 2000-01
738	COTHR02	Num	Total Current Expenditures for Other EI-Sec Programs 2001-02
739	NELSC90	Num	Total Current Expenditures for Non EI-Sec Programs 1989-90
740	NELSC91	Num	Total Current Expenditures for Non EI-Sec Programs 1990-91
741	NELSC92	Num	Total Current Expenditures for Non EI-Sec Programs 1991-92
742	NELSC93	Num	Total Current Expenditures for Non EI-Sec Programs 1992-93
743	NELSC94	Num	Total Current Expenditures for Non EI-Sec Programs 1993-94
744	NELSC95	Num	Total Current Expenditures for Non EI-Sec Programs 1994-95
745	NELSC96	Num	Total Current Expenditures for Non EI-Sec Programs 1995-96
746	NELSC97	Num	Total Current Expenditures for Non EI-Sec Programs 1996-97
747	NELSC98	Num	Total Current Expenditures for Non EI-Sec Programs 1997-98
748	NELSC99	Num	Total Current Expenditures for Non EI-Sec Programs 1998-99
749	NELSC00	Num	Total Current Expenditures for Non EI-Sec Programs 1999-00
750	NELSC01	Num	Total Current Expenditures for Non EI-Sec Programs 2000-01
751	NELSC02	Num	Total Current Expenditures for Non EI-Sec Programs 2001-02
752	PTOTRV90	Num	Per-Pupil Total Revenue 1989-90
753	PTOTRV91	Num	Per-Pupil Total Revenue 1990-91
754	PTOTRV92	Num	Per-Pupil Total Revenue 1991-92
755	PTOTRV93	Num	Per-Pupil Total Revenue 1992-93
756	PTOTRV94	Num	Per-Pupil Total Revenue 1993-94
757	PTOTRV95	Num	Per-Pupil Total Revenue 1994-95
758	PTOTRV96	Num	Per-Pupil Total Revenue 1995-96
759	PTOTRV97	Num	Per-Pupil Total Revenue 1996-97
760	PTOTRV98	Num	Per-Pupil Total Revenue 1997-98
761	PTOTRV99	Num	Per-Pupil Total Revenue 1998-99
762	PTOTRV00	Num	Per-Pupil Total Revenue 1999-00
763	PTOTRV01	Num	Per-Pupil Total Revenue 2000-01
764	PTOTRV02	Num	Per-Pupil Total Revenue 2001-02
765	PFEDRV90	Num	Per-Pupil Total Revenue from Federal Sources 1989-90
766	PFEDRV91	Num	Per-Pupil Total Revenue from Federal Sources 1990-91
767	PFEDRV92	Num	Per-Pupil Total Revenue from Federal Sources 1991-92
768	PFEDRV93	Num	Per-Pupil Total Revenue from Federal Sources 1992-93
769	PFEDRV94	Num	Per-Pupil Total Revenue from Federal Sources 1993-94
770	PFEDRV95	Num	Per-Pupil Total Revenue from Federal Sources 1994-95
771	PFEDRV96	Num	Per-Pupil Total Revenue from Federal Sources 1995-96
772	PFEDRV97	Num	Per-Pupil Total Revenue from Federal Sources 1996-97
773	PFEDRV98	Num	Per-Pupil Total Revenue from Federal Sources 1997-98
774	PFEDRV99	Num	Per-Pupil Total Revenue from Federal Sources 1998-99
775	PFEDRV00	Num	Per-Pupil Total Revenue from Federal Sources 1999-00
776	PFEDRV01	Num	Per-Pupil Total Revenue from Federal Sources 2000-01
777	PFEDRV02	Num	Per-Pupil Total Revenue from Federal Sources 2001-02
778	PC14_92	Num	Per-pupil Federal Revenue - thru State - Title I 1991-92
779	PC14_93	Num	Per-pupil Federal Revenue - thru State - Title I 1992-93
780	PC14_94	Num	Per-pupil Federal Revenue - thru State - Title I 1993-94
781	PC14_95	Num	Per-pupil Federal Revenue - thru State - Title I 1994-95
782	PC14_96	Num	Per-pupil Federal Revenue - thru State - Title I 1995-96
783	PC14_97	Num	Per-pupil Federal Revenue - thru State - Title I 1996-97

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
784	PC14_98	Num	Per-pupil Federal Revenue - thru State - Title I 1997-98
785	PC14_99	Num	Per-pupil Federal Revenue - thru State - Title I 1998-99
786	PC14_00	Num	Per-pupil Federal Revenue - thru State - Title I 1999-00
787	PC14_01	Num	Per-pupil Federal Revenue - thru State - Title I 2000-01
788	PC14_02	Num	Per-pupil Federal Revenue - thru State - Title I 2001-02
789	PC15_92	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1991-92
790	PC15_93	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1992-93
791	PC15_94	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1993-94
792	PC15_95	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1994-95
793	PC15_96	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1995-96
794	PC15_97	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1996-97
795	PC15_98	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1997-98
796	PC15_99	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1998-99
797	PC15_00	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1999-00
798	PC15_01	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 2000-01
799	PC15_02	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 2001-02
800	PC16_92	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1991-92
801	PC16_93	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1992-93
802	PC16_94	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1993-94
803	PC16_95	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1994-95
804	PC16_96	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1995-96
805	PC16_97	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1996-97
806	PC16_98	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1997-98
807	PC16_99	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1998-99
808	PC16_00	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1999-00
809	PC16_01	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 2000-01
810	PC16_02	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 2001-02
811	PC17_92	Num	Per-pupil Federal Revenue - thru State - drug free school 1991-92
812	PC17_93	Num	Per-pupil Federal Revenue - thru State - drug free school 1992-93
813	PC17_94	Num	Per-pupil Federal Revenue - thru State - drug free school 1993-94
814	PC17_95	Num	Per-pupil Federal Revenue - thru State - drug free school 1994-95
815	PC17_96	Num	Per-pupil Federal Revenue - thru State - drug free school 1995-96
816	PC17_97	Num	Per-pupil Federal Revenue - thru State - drug free school 1996-97
817	PC17_98	Num	Per-pupil Federal Revenue - thru State - drug free school 1997-98
818	PC17_99	Num	Per-pupil Federal Revenue - thru State - drug free school 1998-99
819	PC17_00	Num	Per-pupil Federal Revenue - thru State - drug free school 1999-00
820	PC17_01	Num	Per-pupil Federal Revenue - thru State - drug free school 2000-01
821	PC17_02	Num	Per-pupil Federal Revenue - thru State - drug free school 2001-02
822	PC18_92	Num	Per-pupil Federal Revenue - thru State - Title VI 1991-92
823	PC18_93	Num	Per-pupil Federal Revenue - thru State - Title VI 1992-93
824	PC18_94	Num	Per-pupil Federal Revenue - thru State - Title VI 1993-94
825	PC18_95	Num	Per-pupil Federal Revenue - thru State - Title VI 1994-95
826	PC18_96	Num	Per-pupil Federal Revenue - thru State - Title VI 1995-96
827	PC18_97	Num	Per-pupil Federal Revenue - thru State - Title VI 1996-97
828	PC18_98	Num	Per-pupil Federal Revenue - thru State - Title VI 1997-98
829	PC18_99	Num	Per-pupil Federal Revenue - thru State - Title VI 1998-99
830	PC18_00	Num	Per-pupil Federal Revenue - thru State - Title VI 1999-00
831	PC18_01	Num	Per-pupil Federal Revenue - thru State - Title VI 2000-01
832	PC18_02	Num	Per-pupil Federal Revenue - thru State - Title VI 2001-02

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
833	PC19_92	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1991-92
834	PC19_93	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1992-93
835	PC19_94	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1993-94
836	PC19_95	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1994-95
837	PC19_96	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1995-96
838	PC19_97	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1996-97
839	PC19_98	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1997-98
840	PC19_99	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1998-99
841	PC19_00	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1999-00
842	PC19_01	Num	Per-pupil Fed. Rev. - thru state - Vocational education 2000-01
843	PC19_02	Num	Per-pupil Fed. Rev. - thru state - Vocational education 2001-02
844	PC20_92	Num	Per-pupil Federal Revenue - thru State - Other 1991-92
845	PC20_93	Num	Per-pupil Federal Revenue - thru State - Other 1992-93
846	PC20_94	Num	Per-pupil Federal Revenue - thru State - Other 1993-94
847	PC20_95	Num	Per-pupil Federal Revenue - thru State - Other 1994-95
848	PC20_96	Num	Per-pupil Federal Revenue - thru State - Other 1995-96
849	PC20_97	Num	Per-pupil Federal Revenue - thru State - Other 1996-97
850	PC20_98	Num	Per-pupil Federal Revenue - thru State - Other 1997-98
851	PC20_99	Num	Per-pupil Federal Revenue - thru State - Other 1998-99
852	PC20_00	Num	Per-pupil Federal Revenue - thru State - Other 1999-00
853	PC20_01	Num	Per-pupil Federal Revenue - thru State - Other 2000-01
854	PC20_02	Num	Per-pupil Federal Revenue - thru State - Other 2001-02
855	PC25_90	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1989-90
856	PC25_91	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1990-91
857	PC25_92	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1991-92
858	PC25_93	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1992-93
859	PC25_94	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1993-94
860	PC25_95	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1994-95
861	PC25_96	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1995-96
862	PC25_97	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1996-97
863	PC25_98	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1997-98
864	PC25_99	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1998-99
865	PC25_00	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1999-00
866	PC25_01	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 2000-01
867	PC25_02	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 2001-02
868	PC36_92	Num	Per-pupil Federal Revenue - thru State - Unspecified 1991-92
869	PC36_93	Num	Per-pupil Federal Revenue - thru State - Unspecified 1992-93
870	PC36_94	Num	Per-pupil Federal Revenue - thru State - Unspecified 1993-94
871	PC36_95	Num	Per-pupil Federal Revenue - thru State - Unspecified 1994-95
872	PC36_96	Num	Per-pupil Federal Revenue - thru State - Unspecified 1995-96
873	PC36_97	Num	Per-pupil Federal Revenue - thru State - Unspecified 1996-97
874	PC36_98	Num	Per-pupil Federal Revenue - thru State - Unspecified 1997-98
875	PC36_99	Num	Per-pupil Federal Revenue - thru State - Unspecified 1998-99
876	PC36_00	Num	Per-pupil Federal Revenue - thru State - Unspecified 1999-00
877	PC36_01	Num	Per-pupil Federal Revenue - thru State - Unspecified 2000-01
878	PC36_02	Num	Per-pupil Federal Revenue - thru State - Unspecified 2001-02
879	PB10_92	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1991-92
880	PB10_93	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1992-93
881	PB10_94	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1993-94

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
882	PB10_95	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1994-95
883	PB10_96	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1995-96
884	PB10_97	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1996-97
885	PB10_98	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1997-98
886	PB10_99	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1998-99
887	PB10_00	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1999-00
888	PB10_01	Num	Per-pupil Federal Revenue - Direct - Impact Aid 2000-01
889	PB10_02	Num	Per-pupil Federal Revenue - Direct - Impact Aid 2001-02
890	PB11_92	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1991-92
891	PB11_93	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1992-93
892	PB11_94	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1993-94
893	PB11_95	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1994-95
894	PB11_96	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1995-96
895	PB11_97	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1996-97
896	PB11_98	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1997-98
897	PB11_99	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1998-99
898	PB11_00	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1999-00
899	PB11_01	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 2000-01
900	PB11_02	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 2001-02
901	PB12_92	Num	Per-pupil Federal Revenue - Direct - Indian education 1991-92
902	PB12_93	Num	Per-pupil Federal Revenue - Direct - Indian education 1992-93
903	PB12_94	Num	Per-pupil Federal Revenue - Direct - Indian education 1993-94
904	PB12_95	Num	Per-pupil Federal Revenue - Direct - Indian education 1994-95
905	PB12_96	Num	Per-pupil Federal Revenue - Direct - Indian education 1995-96
906	PB12_97	Num	Per-pupil Federal Revenue - Direct - Indian education 1996-97
907	PB12_98	Num	Per-pupil Federal Revenue - Direct - Indian education 1997-98
908	PB12_99	Num	Per-pupil Federal Revenue - Direct - Indian education 1998-99
909	PB12_00	Num	Per-pupil Federal Revenue - Direct - Indian education 1999-00
910	PB12_01	Num	Per-pupil Federal Revenue - Direct - Indian education 2000-01
911	PB12_02	Num	Per-pupil Federal Revenue - Direct - Indian education 2001-02
912	PB13_92	Num	Per-pupil Federal Revenue - Direct - Other 1991-92
913	PB13_93	Num	Per-pupil Federal Revenue - Direct - Other 1992-93
914	PB13_94	Num	Per-pupil Federal Revenue - Direct - Other 1993-94
915	PB13_95	Num	Per-pupil Federal Revenue - Direct - Other 1994-95
916	PB13_96	Num	Per-pupil Federal Revenue - Direct - Other 1995-96
917	PB13_97	Num	Per-pupil Federal Revenue - Direct - Other 1996-97
918	PB13_98	Num	Per-pupil Federal Revenue - Direct - Other 1997-98
919	PB13_99	Num	Per-pupil Federal Revenue - Direct - Other 1998-99
920	PB13_00	Num	Per-pupil Federal Revenue - Direct - Other 1999-00
921	PB13_01	Num	Per-pupil Federal Revenue - Direct - Other 2000-01
922	PB13_02	Num	Per-pupil Federal Revenue - Direct - Other 2001-02
923	PSTREV90	Num	Per-Pupil Total Revenue from State Sources 1989-90
924	PSTREV91	Num	Per-Pupil Total Revenue from State Sources 1990-91
925	PSTREV92	Num	Per-Pupil Total Revenue from State Sources 1991-92
926	PSTREV93	Num	Per-Pupil Total Revenue from State Sources 1992-93
927	PSTREV94	Num	Per-Pupil Total Revenue from State Sources 1993-94
928	PSTREV95	Num	Per-Pupil Total Revenue from State Sources 1994-95
929	PSTREV96	Num	Per-Pupil Total Revenue from State Sources 1995-96
930	PSTREV97	Num	Per-Pupil Total Revenue from State Sources 1996-97

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
931	PSTREV98	Num	Per-Pupil Total Revenue from State Sources 1997-98
932	PSTREV99	Num	Per-Pupil Total Revenue from State Sources 1998-99
933	PSTREV00	Num	Per-Pupil Total Revenue from State Sources 1999-00
934	PSTREV01	Num	Per-Pupil Total Revenue from State Sources 2000-01
935	PSTREV02	Num	Per-Pupil Total Revenue from State Sources 2001-02
936	PC01_92	Num	Per-pupil State Revenue - General formula assistance 1991-92
937	PC01_93	Num	Per-pupil State Revenue - General formula assistance 1992-93
938	PC01_94	Num	Per-pupil State Revenue - General formula assistance 1993-94
939	PC01_95	Num	Per-pupil State Revenue - General formula assistance 1994-95
940	PC01_96	Num	Per-pupil State Revenue - General formula assistance 1995-96
941	PC01_97	Num	Per-pupil State Revenue - General formula assistance 1996-97
942	PC01_98	Num	Per-pupil State Revenue - General formula assistance 1997-98
943	PC01_99	Num	Per-pupil State Revenue - General formula assistance 1998-99
944	PC01_00	Num	Per-pupil State Revenue - General formula assistance 1999-00
945	PC01_01	Num	Per-pupil State Revenue - General formula assistance 2000-01
946	PC01_02	Num	Per-pupil State Revenue - General formula assistance 2001-02
947	PC04_92	Num	Per-pupil State Revenue - Staff improvement programs 1991-92
948	PC04_93	Num	Per-pupil State Revenue - Staff improvement programs 1992-93
949	PC04_94	Num	Per-pupil State Revenue - Staff improvement programs 1993-94
950	PC04_95	Num	Per-pupil State Revenue - Staff improvement programs 1994-95
951	PC04_96	Num	Per-pupil State Revenue - Staff improvement programs 1995-96
952	PC04_97	Num	Per-pupil State Revenue - Staff improvement programs 1996-97
953	PC04_98	Num	Per-pupil State Revenue - Staff improvement programs 1997-98
954	PC04_99	Num	Per-pupil State Revenue - Staff improvement programs 1998-99
955	PC04_00	Num	Per-pupil State Revenue - Staff improvement programs 1999-00
956	PC04_01	Num	Per-pupil State Revenue - Staff improvement programs 2000-01
957	PC04_02	Num	Per-pupil State Revenue - Staff improvement programs 2001-02
958	PC05_92	Num	Per-pupil State Revenue - Special education programs 1991-92
959	PC05_93	Num	Per-pupil State Revenue - Special education programs 1992-93
960	PC05_94	Num	Per-pupil State Revenue - Special education programs 1993-94
961	PC05_95	Num	Per-pupil State Revenue - Special education programs 1994-95
962	PC05_96	Num	Per-pupil State Revenue - Special education programs 1995-96
963	PC05_97	Num	Per-pupil State Revenue - Special education programs 1996-97
964	PC05_98	Num	Per-pupil State Revenue - Special education programs 1997-98
965	PC05_99	Num	Per-pupil State Revenue - Special education programs 1998-99
966	PC05_00	Num	Per-pupil State Revenue - Special education programs 1999-00
967	PC05_01	Num	Per-pupil State Revenue - Special education programs 2000-01
968	PC05_02	Num	Per-pupil State Revenue - Special education programs 2001-02
969	PC06_92	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1991-92
970	PC06_93	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1992-93
971	PC06_94	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1993-94
972	PC06_95	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1994-95
973	PC06_96	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1995-96
974	PC06_97	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1996-97
975	PC06_98	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1997-98
976	PC06_99	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1998-99
977	PC06_00	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1999-00
978	PC06_01	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 2000-01
979	PC06_02	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 2001-02

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
980	PC07_92	Num	Per-pupil State Revenue - Bilingual education programs 1991-92
981	PC07_93	Num	Per-pupil State Revenue - Bilingual education programs 1992-93
982	PC07_94	Num	Per-pupil State Revenue - Bilingual education programs 1993-94
983	PC07_95	Num	Per-pupil State Revenue - Bilingual education programs 1994-95
984	PC07_96	Num	Per-pupil State Revenue - Bilingual education programs 1995-96
985	PC07_97	Num	Per-pupil State Revenue - Bilingual education programs 1996-97
986	PC07_98	Num	Per-pupil State Revenue - Bilingual education programs 1997-98
987	PC07_99	Num	Per-pupil State Revenue - Bilingual education programs 1998-99
988	PC07_00	Num	Per-pupil State Revenue - Bilingual education programs 1999-00
989	PC07_01	Num	Per-pupil State Revenue - Bilingual education programs 2000-01
990	PC07_02	Num	Per-pupil State Revenue - Bilingual education programs 2001-02
991	PC08_92	Num	Per-pupil State Revenue - Gifted and talented programs 1991-92
992	PC08_93	Num	Per-pupil State Revenue - Gifted and talented programs 1992-93
993	PC08_94	Num	Per-pupil State Revenue - Gifted and talented programs 1993-94
994	PC08_95	Num	Per-pupil State Revenue - Gifted and talented programs 1994-95
995	PC08_96	Num	Per-pupil State Revenue - Gifted and talented programs 1995-96
996	PC08_97	Num	Per-pupil State Revenue - Gifted and talented programs 1996-97
997	PC08_98	Num	Per-pupil State Revenue - Gifted and talented programs 1997-98
998	PC08_99	Num	Per-pupil State Revenue - Gifted and talented programs 1998-99
999	PC08_00	Num	Per-pupil State Revenue - Gifted and talented programs 1999-00
1000	PC08_01	Num	Per-pupil State Revenue - Gifted and talented programs 2000-01
1001	PC08_02	Num	Per-pupil State Revenue - Gifted and talented programs 2001-02
1002	PC09_92	Num	Per-pupil State Revenue - Vocational education programs 1991-92
1003	PC09_93	Num	Per-pupil State Revenue - Vocational education programs 1992-93
1004	PC09_94	Num	Per-pupil State Revenue - Vocational education programs 1993-94
1005	PC09_95	Num	Per-pupil State Revenue - Vocational education programs 1994-95
1006	PC09_96	Num	Per-pupil State Revenue - Vocational education programs 1995-96
1007	PC09_97	Num	Per-pupil State Revenue - Vocational education programs 1996-97
1008	PC09_98	Num	Per-pupil State Revenue - Vocational education programs 1997-98
1009	PC09_99	Num	Per-pupil State Revenue - Vocational education programs 1998-99
1010	PC09_00	Num	Per-pupil State Revenue - Vocational education programs 1999-00
1011	PC09_01	Num	Per-pupil State Revenue - Vocational education programs 2000-01
1012	PC09_02	Num	Per-pupil State Revenue - Vocational education programs 2001-02
1013	PC10_92	Num	Per-pupil State Revenue - School lunch programs 1991-92
1014	PC10_93	Num	Per-pupil State Revenue - School lunch programs 1992-93
1015	PC10_94	Num	Per-pupil State Revenue - School lunch programs 1993-94
1016	PC10_95	Num	Per-pupil State Revenue - School lunch programs 1994-95
1017	PC10_96	Num	Per-pupil State Revenue - School lunch programs 1995-96
1018	PC10_97	Num	Per-pupil State Revenue - School lunch programs 1996-97
1019	PC10_98	Num	Per-pupil State Revenue - School lunch programs 1997-98
1020	PC10_99	Num	Per-pupil State Revenue - School lunch programs 1998-99
1021	PC10_00	Num	Per-pupil State Revenue - School lunch programs 1999-00
1022	PC10_01	Num	Per-pupil State Revenue - School lunch programs 2000-01
1023	PC10_02	Num	Per-pupil State Revenue - School lunch programs 2001-02
1024	PC11_92	Num	Per-pupil State Revenue - Capital outlay 1991-92
1025	PC11_93	Num	Per-pupil State Revenue - Capital outlay 1992-93
1026	PC11_94	Num	Per-pupil State Revenue - Capital outlay 1993-94
1027	PC11_95	Num	Per-pupil State Revenue - Capital outlay 1994-95
1028	PC11_96	Num	Per-pupil State Revenue - Capital outlay 1995-96

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1029	PC11_97	Num	Per-pupil State Revenue - Capital outlay 1996-97
1030	PC11_98	Num	Per-pupil State Revenue - Capital outlay 1997-98
1031	PC11_99	Num	Per-pupil State Revenue - Capital outlay 1998-99
1032	PC11_00	Num	Per-pupil State Revenue - Capital outlay 1999-00
1033	PC11_01	Num	Per-pupil State Revenue - Capital outlay 2000-01
1034	PC11_02	Num	Per-pupil State Revenue - Capital outlay 2001-02
1035	PC12_92	Num	Per-pupil State Revenue - Transportation programs 1991-92
1036	PC12_93	Num	Per-pupil State Revenue - Transportation programs 1992-93
1037	PC12_94	Num	Per-pupil State Revenue - Transportation programs 1993-94
1038	PC12_95	Num	Per-pupil State Revenue - Transportation programs 1994-95
1039	PC12_96	Num	Per-pupil State Revenue - Transportation programs 1995-96
1040	PC12_97	Num	Per-pupil State Revenue - Transportation programs 1996-97
1041	PC12_98	Num	Per-pupil State Revenue - Transportation programs 1997-98
1042	PC12_99	Num	Per-pupil State Revenue - Transportation programs 1998-99
1043	PC12_00	Num	Per-pupil State Revenue - Transportation programs 1999-00
1044	PC12_01	Num	Per-pupil State Revenue - Transportation programs 2000-01
1045	PC12_02	Num	Per-pupil State Revenue - Transportation programs 2001-02
1046	PC13_92	Num	Per-pupil State Revenue - Other programs 1991-92
1047	PC13_93	Num	Per-pupil State Revenue - Other programs 1992-93
1048	PC13_94	Num	Per-pupil State Revenue - Other programs 1993-94
1049	PC13_95	Num	Per-pupil State Revenue - Other programs 1994-95
1050	PC13_96	Num	Per-pupil State Revenue - Other programs 1995-96
1051	PC13_97	Num	Per-pupil State Revenue - Other programs 1996-97
1052	PC13_98	Num	Per-pupil State Revenue - Other programs 1997-98
1053	PC13_99	Num	Per-pupil State Revenue - Other programs 1998-99
1054	PC13_00	Num	Per-pupil State Revenue - Other programs 1999-00
1055	PC13_01	Num	Per-pupil State Revenue - Other programs 2000-01
1056	PC13_02	Num	Per-pupil State Revenue - Other programs 2001-02
1057	PLOCRV90	Num	Per-Pupil Total Revenue from Local Sources 1989-90
1058	PLOCRV91	Num	Per-Pupil Total Revenue from Local Sources 1990-91
1059	PLOCRV92	Num	Per-Pupil Total Revenue from Local Sources 1991-92
1060	PLOCRV93	Num	Per-Pupil Total Revenue from Local Sources 1992-93
1061	PLOCRV94	Num	Per-Pupil Total Revenue from Local Sources 1993-94
1062	PLOCRV95	Num	Per-Pupil Total Revenue from Local Sources 1994-95
1063	PLOCRV96	Num	Per-Pupil Total Revenue from Local Sources 1995-96
1064	PLOCRV97	Num	Per-Pupil Total Revenue from Local Sources 1996-97
1065	PLOCRV98	Num	Per-Pupil Total Revenue from Local Sources 1997-98
1066	PLOCRV99	Num	Per-Pupil Total Revenue from Local Sources 1998-99
1067	PLOCRV00	Num	Per-Pupil Total Revenue from Local Sources 1999-00
1068	PLOCRV01	Num	Per-Pupil Total Revenue from Local Sources 2000-01
1069	PLOCRV02	Num	Per-Pupil Total Revenue from Local Sources 2001-02
1070	PTOTEX90	Num	Per-Pupil Total Expenditures 1989-90
1071	PTOTEX91	Num	Per-Pupil Total Expenditures 1990-91
1072	PTOTEX92	Num	Per-Pupil Total Expenditures 1991-92
1073	PTOTEX93	Num	Per-Pupil Total Expenditures 1992-93
1074	PTOTEX94	Num	Per-Pupil Total Expenditures 1993-94
1075	PTOTEX95	Num	Per-Pupil Total Expenditures 1994-95
1076	PTOTEX96	Num	Per-Pupil Total Expenditures 1995-96
1077	PTOTEX97	Num	Per-Pupil Total Expenditures 1996-97

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1078	PTOTEX98	Num	Per-Pupil Total Expenditures 1997-98
1079	PTOTEX99	Num	Per-Pupil Total Expenditures 1998-99
1080	PTOTEX00	Num	Per-Pupil Total Expenditures 1999-00
1081	PTOTEX01	Num	Per-Pupil Total Expenditures 2000-01
1082	PTOTEX02	Num	Per-Pupil Total Expenditures 2001-02
1083	PCELSC90	Num	Per-Pupil Total Current Expenditures for El-Sec Programs 1989-90
1084	PCELSC91	Num	Per-Pupil Total Current Expenditures for El-Sec Programs 1990-91
1085	PCELSC92	Num	Per-Pupil Total Current Expenditures for El-Sec Programs 1991-92
1086	PCELSC93	Num	Per-Pupil Total Current Expenditures for El-Sec Programs 1992-93
1087	PCELSC94	Num	Per-Pupil Total Current Expenditures for El-Sec Programs 1993-94
1088	PCELSC95	Num	Per-Pupil Total Current Expenditures for El-Sec Programs 1994-95
1089	PCELSC96	Num	Per-Pupil Total Current Expenditures for El-Sec Programs 1995-96
1090	PCELSC97	Num	Per-Pupil Total Current Expenditures for El-Sec Programs 1996-97
1091	PCELSC98	Num	Per-Pupil Total Current Expenditures for El-Sec Programs 1997-98
1092	PCELSC99	Num	Per-Pupil Total Current Expenditures for El-Sec Programs 1998-99
1093	PCELSC00	Num	Per-Pupil Total Current Expenditures for El-Sec Programs 1999-00
1094	PCELSC01	Num	Per-Pupil Total Current Expenditures for El-Sec Programs 2000-01
1095	PCELSC02	Num	Per-Pupil Total Current Expenditures for El-Sec Programs 2001-02
1096	PCAPOU90	Num	Per-Pupil Capital Outlay Expenditure 1989-90
1097	PCAPOU91	Num	Per-Pupil Capital Outlay Expenditure 1990-91
1098	PCAPOU92	Num	Per-Pupil Capital Outlay Expenditure 1991-92
1099	PCAPOU93	Num	Per-Pupil Capital Outlay Expenditure 1992-93
1100	PCAPOU94	Num	Per-Pupil Capital Outlay Expenditure 1993-94
1101	PCAPOU95	Num	Per-Pupil Capital Outlay Expenditure 1994-95
1102	PCAPOU96	Num	Per-Pupil Capital Outlay Expenditure 1995-96
1103	PCAPOU97	Num	Per-Pupil Capital Outlay Expenditure 1996-97
1104	PCAPOU98	Num	Per-Pupil Capital Outlay Expenditure 1997-98
1105	PCAPOU99	Num	Per-Pupil Capital Outlay Expenditure 1998-99
1106	PCAPOU00	Num	Per-Pupil Capital Outlay Expenditure 1999-00
1107	PCAPOU01	Num	Per-Pupil Capital Outlay Expenditure 2000-01
1108	PCAPOU02	Num	Per-Pupil Capital Outlay Expenditure 2001-02
1109	PCINST90	Num	Per-Pupil Total Current Expenditures for Instruction 1989-90
1110	PCINST91	Num	Per-Pupil Total Current Expenditures for Instruction 1990-91
1111	PCINST92	Num	Per-Pupil Total Current Expenditures for Instruction 1991-92
1112	PCINST93	Num	Per-Pupil Total Current Expenditures for Instruction 1992-93
1113	PCINST94	Num	Per-Pupil Total Current Expenditures for Instruction 1993-94
1114	PCINST95	Num	Per-Pupil Total Current Expenditures for Instruction 1994-95
1115	PCINST96	Num	Per-Pupil Total Current Expenditures for Instruction 1995-96
1116	PCINST97	Num	Per-Pupil Total Current Expenditures for Instruction 1996-97
1117	PCINST98	Num	Per-Pupil Total Current Expenditures for Instruction 1997-98
1118	PCINST99	Num	Per-Pupil Total Current Expenditures for Instruction 1998-99
1119	PCINST00	Num	Per-Pupil Total Current Expenditures for Instruction 1999-00
1120	PCINST01	Num	Per-Pupil Total Current Expenditures for Instruction 2000-01
1121	PCINST02	Num	Per-Pupil Total Current Expenditures for Instruction 2001-02
1122	PZ33_90	Num	Per-pupil Salaries - Instruction 1989-90
1123	PZ33_91	Num	Per-pupil Salaries - Instruction 1990-91
1124	PZ33_92	Num	Per-pupil Salaries - Instruction 1991-92
1125	PZ33_93	Num	Per-pupil Salaries - Instruction 1992-93
1126	PZ33_94	Num	Per-pupil Salaries - Instruction 1993-94

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1127	PZ33_95	Num	Per-pupil Salaries - Instruction 1994-95
1128	PZ33_96	Num	Per-pupil Salaries - Instruction 1995-96
1129	PZ33_97	Num	Per-pupil Salaries - Instruction 1996-97
1130	PZ33_98	Num	Per-pupil Salaries - Instruction 1997-98
1131	PZ33_99	Num	Per-pupil Salaries - Instruction 1998-99
1132	PZ33_00	Num	Per-pupil Salaries - Instruction 1999-00
1133	PZ33_01	Num	Per-pupil Salaries - Instruction 2000-01
1134	PZ33_02	Num	Per-pupil Salaries - Instruction 2001-02
1135	PV10_92	Num	Per-pupil Employee benefits - Instruction 1991-92
1136	PV10_93	Num	Per-pupil Employee benefits - Instruction 1992-93
1137	PV10_94	Num	Per-pupil Employee benefits - Instruction 1993-94
1138	PV10_95	Num	Per-pupil Employee benefits - Instruction 1994-95
1139	PV10_96	Num	Per-pupil Employee benefits - Instruction 1995-96
1140	PV10_97	Num	Per-pupil Employee benefits - Instruction 1996-97
1141	PV10_98	Num	Per-pupil Employee benefits - Instruction 1997-98
1142	PV10_99	Num	Per-pupil Employee benefits - Instruction 1998-99
1143	PV10_00	Num	Per-pupil Employee benefits - Instruction 1999-00
1144	PV10_01	Num	Per-pupil Employee benefits - Instruction 2000-01
1145	PV10_02	Num	Per-pupil Employee benefits - Instruction 2001-02
1146	PCSSVC90	Num	Per-Pupil Total Current Exp. for Support Services 1989-90
1147	PCSSVC91	Num	Per-Pupil Total Current Exp. for Support Services 1990-91
1148	PCSSVC92	Num	Per-Pupil Total Current Exp. for Support Services 1991-92
1149	PCSSVC93	Num	Per-Pupil Total Current Exp. for Support Services 1992-93
1150	PCSSVC94	Num	Per-Pupil Total Current Exp. for Support Services 1993-94
1151	PCSSVC95	Num	Per-Pupil Total Current Exp. for Support Services 1994-95
1152	PCSSVC96	Num	Per-Pupil Total Current Exp. for Support Services 1995-96
1153	PCSSVC97	Num	Per-Pupil Total Current Exp. for Support Services 1996-97
1154	PCSSVC98	Num	Per-Pupil Total Current Exp. for Support Services 1997-98
1155	PCSSVC99	Num	Per-Pupil Total Current Exp. for Support Services 1998-99
1156	PCSSVC00	Num	Per-Pupil Total Current Exp. for Support Services 1999-00
1157	PCSSVC01	Num	Per-Pupil Total Current Exp. for Support Services 2000-01
1158	PCSSVC02	Num	Per-Pupil Total Current Exp. for Support Services 2001-02
1159	PE17_90	Num	Per-pupil Current Exp. - Support Services - Pupils 1989-90
1160	PE17_91	Num	Per-pupil Current Exp. - Support Services - Pupils 1990-91
1161	PE17_92	Num	Per-pupil Current Exp. - Support Services - Pupils 1991-92
1162	PE17_93	Num	Per-pupil Current Exp. - Support Services - Pupils 1992-93
1163	PE17_94	Num	Per-pupil Current Exp. - Support Services - Pupils 1993-94
1164	PE17_95	Num	Per-pupil Current Exp. - Support Services - Pupils 1994-95
1165	PE17_96	Num	Per-pupil Current Exp. - Support Services - Pupils 1995-96
1166	PE17_97	Num	Per-pupil Current Exp. - Support Services - Pupils 1996-97
1167	PE17_98	Num	Per-pupil Current Exp. - Support Services - Pupils 1997-98
1168	PE17_99	Num	Per-pupil Current Exp. - Support Services - Pupils 1998-99
1169	PE17_00	Num	Per-pupil Current Exp. - Support Services - Pupils 1999-00
1170	PE17_01	Num	Per-pupil Current Exp. - Support Services - Pupils 2000-01
1171	PE17_02	Num	Per-pupil Current Exp. - Support Services - Pupils 2001-02
1172	PV11_92	Num	Per-pupil salaries - Support Services - Pupils 1991-92
1173	PV11_93	Num	Per-pupil salaries - Support Services - Pupils 1992-93
1174	PV11_94	Num	Per-pupil salaries - Support Services - Pupils 1993-94
1175	PV11_95	Num	Per-pupil salaries - Support Services - Pupils 1994-95

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1176	PV11_96	Num	Per-pupil salaries - Support Services - Pupils 1995-96
1177	PV11_97	Num	Per-pupil salaries - Support Services - Pupils 1996-97
1178	PV11_98	Num	Per-pupil salaries - Support Services - Pupils 1997-98
1179	PV11_99	Num	Per-pupil salaries - Support Services - Pupils 1998-99
1180	PV11_00	Num	Per-pupil salaries - Support Services - Pupils 1999-00
1181	PV11_01	Num	Per-pupil salaries - Support Services - Pupils 2000-01
1182	PV11_02	Num	Per-pupil salaries - Support Services - Pupils 2001-02
1183	PV12_92	Num	Per-pupil Employee benefits - Support Services - Pupils 1991-92
1184	PV12_93	Num	Per-pupil Employee benefits - Support Services - Pupils 1992-93
1185	PV12_94	Num	Per-pupil Employee benefits - Support Services - Pupils 1993-94
1186	PV12_95	Num	Per-pupil Employee benefits - Support Services - Pupils 1994-95
1187	PV12_96	Num	Per-pupil Employee benefits - Support Services - Pupils 1995-96
1188	PV12_97	Num	Per-pupil Employee benefits - Support Services - Pupils 1996-97
1189	PV12_98	Num	Per-pupil Employee benefits - Support Services - Pupils 1997-98
1190	PV12_99	Num	Per-pupil Employee benefits - Support Services - Pupils 1998-99
1191	PV12_00	Num	Per-pupil Employee benefits - Support Services - Pupils 1999-00
1192	PV12_01	Num	Per-pupil Employee benefits - Support Services - Pupils 2000-01
1193	PV12_02	Num	Per-pupil Employee benefits - Support Services - Pupils 2001-02
1194	PE07_90	Num	Per-pupil Current Exp. - Support Srvcs - Instructional staff 1989-90
1195	PE07_91	Num	Per-pupil Current Exp. - Support Srvcs - Instructional staff 1990-91
1196	PE07_92	Num	Per-pupil Current Exp. - Support Srvcs - Instructional staff 1991-92
1197	PE07_93	Num	Per-pupil Current Exp. - Support Srvcs - Instructional staff 1992-93
1198	PE07_94	Num	Per-pupil Current Exp. - Support Srvcs - Instructional staff 1993-94
1199	PE07_95	Num	Per-pupil Current Exp. - Support Srvcs - Instructional staff 1994-95
1200	PE07_96	Num	Per-pupil Current Exp. - Support Srvcs - Instructional staff 1995-96
1201	PE07_97	Num	Per-pupil Current Exp. - Support Srvcs - Instructional staff 1996-97
1202	PE07_98	Num	Per-pupil Current Exp. - Support Srvcs - Instructional staff 1997-98
1203	PE07_99	Num	Per-pupil Current Exp. - Support Srvcs - Instructional staff 1998-99
1204	PE07_00	Num	Per-pupil Current Exp. - Support Srvcs - Instructional staff 1999-00
1205	PE07_01	Num	Per-pupil Current Exp. - Support Srvcs - Instructional staff 2000-01
1206	PE07_02	Num	Per-pupil Current Exp. - Support Srvcs - Instructional staff 2001-02
1207	PV13_92	Num	Per-pupil salaries - Support Srvcs - Instructional staff 1991-92
1208	PV13_93	Num	Per-pupil salaries - Support Srvcs - Instructional staff 1992-93
1209	PV13_94	Num	Per-pupil salaries - Support Srvcs - Instructional staff 1993-94
1210	PV13_95	Num	Per-pupil salaries - Support Srvcs - Instructional staff 1994-95
1211	PV13_96	Num	Per-pupil salaries - Support Srvcs - Instructional staff 1995-96
1212	PV13_97	Num	Per-pupil salaries - Support Srvcs - Instructional staff 1996-97
1213	PV13_98	Num	Per-pupil salaries - Support Srvcs - Instructional staff 1997-98
1214	PV13_99	Num	Per-pupil salaries - Support Srvcs - Instructional staff 1998-99
1215	PV13_00	Num	Per-pupil salaries - Support Srvcs - Instructional staff 1999-00
1216	PV13_01	Num	Per-pupil salaries - Support Srvcs - Instructional staff 2000-01
1217	PV13_02	Num	Per-pupil salaries - Support Srvcs - Instructional staff 2001-02
1218	PV14_92	Num	Per-pupil Empl. benefits - Support Srvcs - Instr. staff 1991-92
1219	PV14_93	Num	Per-pupil Empl. benefits - Support Srvcs - Instr. staff 1992-93
1220	PV14_94	Num	Per-pupil Empl. benefits - Support Srvcs - Instr. staff 1993-94
1221	PV14_95	Num	Per-pupil Empl. benefits - Support Srvcs - Instr. staff 1994-95
1222	PV14_96	Num	Per-pupil Empl. benefits - Support Srvcs - Instr. staff 1995-96
1223	PV14_97	Num	Per-pupil Empl. benefits - Support Srvcs - Instr. staff 1996-97
1224	PV14_98	Num	Per-pupil Empl. benefits - Support Srvcs - Instr. staff 1997-98

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1225	PV14_99	Num	Per-pupil Empl. benefits - Support Srvc - Instr. staff 1998-99
1226	PV14_00	Num	Per-pupil Empl. benefits - Support Srvc - Instr. staff 1999-00
1227	PV14_01	Num	Per-pupil Empl. benefits - Support Srvc - Instr. staff 2000-01
1228	PV14_02	Num	Per-pupil Empl. benefits - Support Srvc - Instr. staff 2001-02
1229	PE08_90	Num	Per-pupil Current Exp. - Support Srvc - General administration 1989-90
1230	PE08_91	Num	Per-pupil Current Exp. - Support Srvc - General administration 1990-91
1231	PE08_92	Num	Per-pupil Current Exp. - Support Srvc - General administration 1991-92
1232	PE08_93	Num	Per-pupil Current Exp. - Support Srvc - General administration 1992-93
1233	PE08_94	Num	Per-pupil Current Exp. - Support Srvc - General administration 1993-94
1234	PE08_95	Num	Per-pupil Current Exp. - Support Srvc - General administration 1994-95
1235	PE08_96	Num	Per-pupil Current Exp. - Support Srvc - General administration 1995-96
1236	PE08_97	Num	Per-pupil Current Exp. - Support Srvc - General administration 1996-97
1237	PE08_98	Num	Per-pupil Current Exp. - Support Srvc - General administration 1997-98
1238	PE08_99	Num	Per-pupil Current Exp. - Support Srvc - General administration 1998-99
1239	PE08_00	Num	Per-pupil Current Exp. - Support Srvc - General administration 1999-00
1240	PE08_01	Num	Per-pupil Current Exp. - Support Srvc - General administration 2000-01
1241	PE08_02	Num	Per-pupil Current Exp. - Support Srvc - General administration 2001-02
1242	PV15_92	Num	Per-pupil Salaries - General administration 1991-92
1243	PV15_93	Num	Per-pupil Salaries - General administration 1992-93
1244	PV15_94	Num	Per-pupil Salaries - General administration 1993-94
1245	PV15_95	Num	Per-pupil Salaries - General administration 1994-95
1246	PV15_96	Num	Per-pupil Salaries - General administration 1995-96
1247	PV15_97	Num	Per-pupil Salaries - General administration 1996-97
1248	PV15_98	Num	Per-pupil Salaries - General administration 1997-98
1249	PV15_99	Num	Per-pupil Salaries - General administration 1998-99
1250	PV15_00	Num	Per-pupil Salaries - General administration 1999-00
1251	PV15_01	Num	Per-pupil Salaries - General administration 2000-01
1252	PV15_02	Num	Per-pupil Salaries - General administration 2001-02
1253	PV16_92	Num	Per-pupil Employee benefits general administration 1991-92
1254	PV16_93	Num	Per-pupil Employee benefits general administration 1992-93
1255	PV16_94	Num	Per-pupil Employee benefits general administration 1993-94
1256	PV16_95	Num	Per-pupil Employee benefits general administration 1994-95
1257	PV16_96	Num	Per-pupil Employee benefits general administration 1995-96
1258	PV16_97	Num	Per-pupil Employee benefits general administration 1996-97
1259	PV16_98	Num	Per-pupil Employee benefits general administration 1997-98
1260	PV16_99	Num	Per-pupil Employee benefits general administration 1998-99
1261	PV16_00	Num	Per-pupil Employee benefits general administration 1999-00
1262	PV16_01	Num	Per-pupil Employee benefits general administration 2000-01
1263	PV16_02	Num	Per-pupil Employee benefits general administration 2001-02
1264	PE09_90	Num	Per-pupil Current Exp. - Support Srvc - School administration 1989-90
1265	PE09_91	Num	Per-pupil Current Exp. - Support Srvc - School administration 1990-91
1266	PE09_92	Num	Per-pupil Current Exp. - Support Srvc - School administration 1991-92
1267	PE09_93	Num	Per-pupil Current Exp. - Support Srvc - School administration 1992-93
1268	PE09_94	Num	Per-pupil Current Exp. - Support Srvc - School administration 1993-94
1269	PE09_95	Num	Per-pupil Current Exp. - Support Srvc - School administration 1994-95
1270	PE09_96	Num	Per-pupil Current Exp. - Support Srvc - School administration 1995-96
1271	PE09_97	Num	Per-pupil Current Exp. - Support Srvc - School administration 1996-97
1272	PE09_98	Num	Per-pupil Current Exp. - Support Srvc - School administration 1997-98
1273	PE09_99	Num	Per-pupil Current Exp. - Support Srvc - School administration 1998-99

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1274	PE09_00	Num	Per-pupil Current Exp. - Support Srvc - School administration 1999-00
1275	PE09_01	Num	Per-pupil Current Exp. - Support Srvc - School administration 2000-01
1276	PE09_02	Num	Per-pupil Current Exp. - Support Srvc - School administration 2001-02
1277	PV17_92	Num	Per-pupil salaries school administration 1991-92
1278	PV17_93	Num	Per-pupil salaries school administration 1992-93
1279	PV17_94	Num	Per-pupil salaries school administration 1993-94
1280	PV17_95	Num	Per-pupil salaries school administration 1994-95
1281	PV17_96	Num	Per-pupil salaries school administration 1995-96
1282	PV17_97	Num	Per-pupil salaries school administration 1996-97
1283	PV17_98	Num	Per-pupil salaries school administration 1997-98
1284	PV17_99	Num	Per-pupil salaries school administration 1998-99
1285	PV17_00	Num	Per-pupil salaries school administration 1999-00
1286	PV17_01	Num	Per-pupil salaries school administration 2000-01
1287	PV17_02	Num	Per-pupil salaries school administration 2001-02
1288	PV18_92	Num	Per-pupil Employee benefits school administration 1991-92
1289	PV18_93	Num	Per-pupil Employee benefits school administration 1992-93
1290	PV18_94	Num	Per-pupil Employee benefits school administration 1993-94
1291	PV18_95	Num	Per-pupil Employee benefits school administration 1994-95
1292	PV18_96	Num	Per-pupil Employee benefits school administration 1995-96
1293	PV18_97	Num	Per-pupil Employee benefits school administration 1996-97
1294	PV18_98	Num	Per-pupil Employee benefits school administration 1997-98
1295	PV18_99	Num	Per-pupil Employee benefits school administration 1998-99
1296	PV18_00	Num	Per-pupil Employee benefits school administration 1999-00
1297	PV18_01	Num	Per-pupil Employee benefits school administration 2000-01
1298	PV18_02	Num	Per-pupil Employee benefits school administration 2001-02
1299	PV40_92	Num	Per-pupil Operation & Maintenance of plant 1991-92
1300	PV40_93	Num	Per-pupil Operation & Maintenance of plant 1992-93
1301	PV40_94	Num	Per-pupil Operation & Maintenance of plant 1993-94
1302	PV40_95	Num	Per-pupil Operation & Maintenance of plant 1994-95
1303	PV40_96	Num	Per-pupil Operation & Maintenance of plant 1995-96
1304	PV40_97	Num	Per-pupil Operation & Maintenance of plant 1996-97
1305	PV40_98	Num	Per-pupil Operation & Maintenance of plant 1997-98
1306	PV40_99	Num	Per-pupil Operation & Maintenance of plant 1998-99
1307	PV40_00	Num	Per-pupil Operation & Maintenance of plant 1999-00
1308	PV40_01	Num	Per-pupil Operation & Maintenance of plant 2000-01
1309	PV40_02	Num	Per-pupil Operation & Maintenance of plant 2001-02
1310	PV21_92	Num	Per-pupil Salaries Operation & Maintenance of plant 1991-92
1311	PV21_93	Num	Per-pupil Salaries Operation & Maintenance of plant 1992-93
1312	PV21_94	Num	Per-pupil Salaries Operation & Maintenance of plant 1993-94
1313	PV21_95	Num	Per-pupil Salaries Operation & Maintenance of plant 1994-95
1314	PV21_96	Num	Per-pupil Salaries Operation & Maintenance of plant 1995-96
1315	PV21_97	Num	Per-pupil Salaries Operation & Maintenance of plant 1996-97
1316	PV21_98	Num	Per-pupil Salaries Operation & Maintenance of plant 1997-98
1317	PV21_99	Num	Per-pupil Salaries Operation & Maintenance of plant 1998-99
1318	PV21_00	Num	Per-pupil Salaries Operation & Maintenance of plant 1999-00
1319	PV21_01	Num	Per-pupil Salaries Operation & Maintenance of plant 2000-01
1320	PV21_02	Num	Per-pupil Salaries Operation & Maintenance of plant 2001-02
1321	PV22_92	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1991-92
1322	PV22_93	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1992-93

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1323	PV22_94	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1993-94
1324	PV22_95	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1994-95
1325	PV22_96	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1995-96
1326	PV22_97	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1996-97
1327	PV22_98	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1997-98
1328	PV22_99	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1998-99
1329	PV22_00	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1999-00
1330	PV22_01	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 2000-01
1331	PV22_02	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 2001-02
1332	PV45_92	Num	Per-pupil Current Exp. - Support Srvc - Student transportation 1991-92
1333	PV45_93	Num	Per-pupil Current Exp. - Support Srvc - Student transportation 1992-93
1334	PV45_94	Num	Per-pupil Current Exp. - Support Srvc - Student transportation 1993-94
1335	PV45_95	Num	Per-pupil Current Exp. - Support Srvc - Student transportation 1994-95
1336	PV45_96	Num	Per-pupil Current Exp. - Support Srvc - Student transportation 1995-96
1337	PV45_97	Num	Per-pupil Current Exp. - Support Srvc - Student transportation 1996-97
1338	PV45_98	Num	Per-pupil Current Exp. - Support Srvc - Student transportation 1997-98
1339	PV45_99	Num	Per-pupil Current Exp. - Support Srvc - Student transportation 1998-99
1340	PV45_00	Num	Per-pupil Current Exp. - Support Srvc - Student transportation 1999-00
1341	PV45_01	Num	Per-pupil Current Exp. - Support Srvc - Student transportation 2000-01
1342	PV45_02	Num	Per-pupil Current Exp. - Support Srvc - Student transportation 2001-02
1343	PV23_92	Num	Per-pupil salaries pupil transportation services 1991-92
1344	PV23_93	Num	Per-pupil salaries pupil transportation services 1992-93
1345	PV23_94	Num	Per-pupil salaries pupil transportation services 1993-94
1346	PV23_95	Num	Per-pupil salaries pupil transportation services 1994-95
1347	PV23_96	Num	Per-pupil salaries pupil transportation services 1995-96
1348	PV23_97	Num	Per-pupil salaries pupil transportation services 1996-97
1349	PV23_98	Num	Per-pupil salaries pupil transportation services 1997-98
1350	PV23_99	Num	Per-pupil salaries pupil transportation services 1998-99
1351	PV23_00	Num	Per-pupil salaries pupil transportation services 1999-00
1352	PV23_01	Num	Per-pupil salaries pupil transportation services 2000-01
1353	PV23_02	Num	Per-pupil salaries pupil transportation services 2001-02
1354	PV24_92	Num	Per-pupil Employee benefits pupil transportation 1991-92
1355	PV24_93	Num	Per-pupil Employee benefits pupil transportation 1992-93
1356	PV24_94	Num	Per-pupil Employee benefits pupil transportation 1993-94
1357	PV24_95	Num	Per-pupil Employee benefits pupil transportation 1994-95
1358	PV24_96	Num	Per-pupil Employee benefits pupil transportation 1995-96
1359	PV24_97	Num	Per-pupil Employee benefits pupil transportation 1996-97
1360	PV24_98	Num	Per-pupil Employee benefits pupil transportation 1997-98
1361	PV24_99	Num	Per-pupil Employee benefits pupil transportation 1998-99
1362	PV24_00	Num	Per-pupil Employee benefits pupil transportation 1999-00
1363	PV24_01	Num	Per-pupil Employee benefits pupil transportation 2000-01
1364	PV24_02	Num	Per-pupil Employee benefits pupil transportation 2001-02
1365	PV90_97	Num	Per-pupil Current Exp. - Support Srvc - Business/Central/Other 1996-97
1366	PV90_98	Num	Per-pupil Current Exp. - Support Srvc - Business/Central/Other 1997-98
1367	PV90_99	Num	Per-pupil Current Exp. - Support Srvc - Business/Central/Other 1998-99
1368	PV90_00	Num	Per-pupil Current Exp. - Support Srvc - Business/Central/Other 1999-00
1369	PV90_01	Num	Per-pupil Current Exp. - Support Srvc - Business/Central/Other 2000-01
1370	PV90_02	Num	Per-pupil Current Exp. - Support Srvc - Business/Central/Other 2001-02
1371	PV37_97	Num	Per-pupil Salaries - Support Services - Business 1996-97

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1372	PV37_98	Num	Per-pupil Salaries - Support Services - Business 1997-98
1373	PV37_99	Num	Per-pupil Salaries - Support Services - Business 1998-99
1374	PV37_00	Num	Per-pupil Salaries - Support Services - Business 1999-00
1375	PV37_01	Num	Per-pupil Salaries - Support Services - Business 2000-01
1376	PV37_02	Num	Per-pupil Salaries - Support Services - Business 2001-02
1377	PV38_97	Num	Per-pupil Empl. benefits - Support Services - Business other 1996-97
1378	PV38_98	Num	Per-pupil Empl. benefits - Support Services - Business other 1997-98
1379	PV38_99	Num	Per-pupil Empl. benefits - Support Services - Business other 1998-99
1380	PV38_00	Num	Per-pupil Empl. benefits - Support Services - Business other 1999-00
1381	PV38_01	Num	Per-pupil Empl. benefits - Support Services - Business other 2000-01
1382	PV38_02	Num	Per-pupil Empl. benefits - Support Services - Business other 2001-02
1383	PCOTHR90	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1989-90
1384	PCOTHR91	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1990-91
1385	PCOTHR92	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1991-92
1386	PCOTHR93	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1992-93
1387	PCOTHR94	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1993-94
1388	PCOTHR95	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1994-95
1389	PCOTHR96	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1995-96
1390	PCOTHR97	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1996-97
1391	PCOTHR98	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1997-98
1392	PCOTHR99	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1998-99
1393	PCOTHR00	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1999-00
1394	PCOTHR01	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 2000-01
1395	PCOTHR02	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 2001-02
1396	PNELSC90	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1989-90
1397	PNELSC91	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1990-91
1398	PNELSC92	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1991-92
1399	PNELSC93	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1992-93
1400	PNELSC94	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1993-94
1401	PNELSC95	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1994-95
1402	PNELSC96	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1995-96
1403	PNELSC97	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1996-97
1404	PNELSC98	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1997-98
1405	PNELSC99	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1998-99
1406	PNELSC00	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1999-00
1407	PNELSC01	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 2000-01
1408	PNELSC02	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 2001-02
1409	GSHIM90	Char	impflg Highest grade 1989-90
1410	GSHIM91	Char	impflg Highest grade 1990-91
1411	GSHIM92	Char	impflg Highest grade 1991-92
1412	GSHIM93	Char	impflg Highest grade 1992-93
1413	GSHIM94	Char	impflg Highest grade 1993-94
1414	GSHIM95	Char	impflg Highest grade 1994-95
1415	GSHIM96	Char	impflg Highest grade 1995-96
1416	GSHIM97	Char	impflg Highest grade 1996-97
1417	GSHIM98	Char	impflg Highest grade 1997-98
1418	GSHIM99	Char	impflg Highest grade 1998-99
1419	GSHIM00	Char	impflg Highest grade 1999-00
1420	GSHIM01	Char	impflg Highest grade 2000-01

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1421	GSHIM02	Char	impflg Highest grade 2001-02
1422	GSLOM90	Char	impflg Lowest grade 1989-90
1423	GSLOM91	Char	impflg Lowest grade 1990-91
1424	GSLOM92	Char	impflg Lowest grade 1991-92
1425	GSLOM93	Char	impflg Lowest grade 1992-93
1426	GSLOM94	Char	impflg Lowest grade 1993-94
1427	GSLOM95	Char	impflg Lowest grade 1994-95
1428	GSLOM96	Char	impflg Lowest grade 1995-96
1429	GSLOM97	Char	impflg Lowest grade 1996-97
1430	GSLOM98	Char	impflg Lowest grade 1997-98
1431	GSLOM99	Char	impflg Lowest grade 1998-99
1432	GSLOM00	Char	impflg Lowest grade 1999-00
1433	GSLOM01	Char	impflg Lowest grade 2000-01
1434	GSLOM02	Char	impflg Lowest grade 2001-02
1435	SCHM90	Char	impflg number of schools 1989-90
1436	SCHM91	Char	impflg number of schools 1990-91
1437	SCHM92	Char	impflg number of schools 1991-92
1438	SCHM93	Char	impflg number of schools 1992-93
1439	SCHM94	Char	impflg number of schools 1993-94
1440	SCHM95	Char	impflg number of schools 1994-95
1441	SCHM96	Char	impflg number of schools 1995-96
1442	SCHM97	Char	impflg number of schools 1996-97
1443	SCHM98	Char	impflg number of schools 1997-98
1444	SCHM99	Char	impflg number of schools 1998-99
1445	SCHM00	Char	impflg number of schools 1999-00
1446	SCHM01	Char	impflg number of schools 2000-01
1447	SCHM02	Char	impflg number of schools 2001-02
1448	FTEM90	Char	impflg Total teachers (FTE) 1989-90
1449	FTEM91	Char	impflg Total teachers (FTE) 1990-91
1450	FTEM92	Char	impflg Total teachers (FTE) 1991-92
1451	FTEM93	Char	impflg Total teachers (FTE) 1992-93
1452	FTEM94	Char	impflg Total teachers (FTE) 1993-94
1453	FTEM95	Char	impflg Total teachers (FTE) 1994-95
1454	FTEM96	Char	impflg Total teachers (FTE) 1995-96
1455	FTEM97	Char	impflg Total teachers (FTE) 1996-97
1456	FTEM98	Char	impflg Total teachers (FTE) 1997-98
1457	FTEM99	Char	impflg Total teachers (FTE) 1998-99
1458	FTEM00	Char	impflg Total teachers (FTE) 1999-00
1459	FTEM01	Char	impflg Total teachers (FTE) 2000-01
1460	FTEM02	Char	impflg Total teachers (FTE) 2001-02
1461	MEMBEM90	Char	impflg Total students 1989-90
1462	MEMBEM91	Char	impflg Total students 1990-91
1463	MEMBEM92	Char	impflg Total students 1991-92
1464	MEMBEM93	Char	impflg Total students 1992-93
1465	MEMBEM94	Char	impflg Total students 1993-94
1466	MEMBEM95	Char	impflg Total students 1994-95
1467	MEMBEM96	Char	impflg Total students 1995-96
1468	MEMBEM97	Char	impflg Total students 1996-97
1469	MEMBEM98	Char	impflg Total students 1997-98

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1470	MEMBEM99	Char	impflg Total students 1998-99
1471	MEMBEM00	Char	impflg Total students 1999-00
1472	MEMBEM01	Char	impflg Total students 2000-01
1473	MEMBEM02	Char	impflg Total students 2001-02
1474	TOTRVM90	Char	impflg Total Revenues 1989-90
1475	TOTRVM91	Char	impflg Total Revenues 1990-91
1476	TOTRVM92	Char	impflg Total Revenues 1991-92
1477	TOTRVM93	Char	impflg Total Revenues 1992-93
1478	TOTRVM94	Char	impflg Total Revenues 1993-94
1479	TOTRVM95	Char	impflg Total Revenues 1994-95
1480	TOTRVM96	Char	impflg Total Revenues 1995-96
1481	TOTRVM97	Char	impflg Total Revenues 1996-97
1482	TOTRVM98	Char	impflg Total Revenues 1997-98
1483	TOTRVM99	Char	impflg Total Revenues 1998-99
1484	TOTRVM00	Char	impflg Total Revenues 1999-00
1485	TOTRVM01	Char	impflg Total Revenues 2000-01
1486	TOTRVM02	Char	impflg Total Revenues 2001-02
1487	FEDRVM90	Char	impflg Total Revenue from Federal Sources 1989-90
1488	FEDRVM91	Char	impflg Total Revenue from Federal Sources 1990-91
1489	FEDRVM92	Char	impflg Total Revenue from Federal Sources 1991-92
1490	FEDRVM93	Char	impflg Total Revenue from Federal Sources 1992-93
1491	FEDRVM94	Char	impflg Total Revenue from Federal Sources 1993-94
1492	FEDRVM95	Char	impflg Total Revenue from Federal Sources 1994-95
1493	FEDRVM96	Char	impflg Total Revenue from Federal Sources 1995-96
1494	FEDRVM97	Char	impflg Total Revenue from Federal Sources 1996-97
1495	FEDRVM98	Char	impflg Total Revenue from Federal Sources 1997-98
1496	FEDRVM99	Char	impflg Total Revenue from Federal Sources 1998-99
1497	FEDRVM00	Char	impflg Total Revenue from Federal Sources 1999-00
1498	FEDRVM01	Char	impflg Total Revenue from Federal Sources 2000-01
1499	FEDRVM02	Char	impflg Total Revenue from Federal Sources 2001-02
1500	C14M92	Char	impflg Federal Revenue - thru State - Title I 1991-92
1501	C14M93	Char	impflg Federal Revenue - thru State - Title I 1992-93
1502	C14M94	Char	impflg Federal Revenue - thru State - Title I 1993-94
1503	C14M95	Char	impflg Federal Revenue - thru State - Title I 1994-95
1504	C14M96	Char	impflg Federal Revenue - thru State - Title I 1995-96
1505	C14M97	Char	impflg Federal Revenue - thru State - Title I 1996-97
1506	C14M98	Char	impflg Federal Revenue - thru State - Title I 1997-98
1507	C14M99	Char	impflg Federal Revenue - thru State - Title I 1998-99
1508	C14M00	Char	impflg Federal Revenue - thru State - Title I 1999-00
1509	C14M01	Char	impflg Federal Revenue - thru State - Title I 2000-01
1510	C14M02	Char	impflg Federal Revenue - thru State - Title I 2001-02
1511	C15M92	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1991-92
1512	C15M93	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1992-93
1513	C15M94	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1993-94
1514	C15M95	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1994-95
1515	C15M96	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1995-96
1516	C15M97	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1996-97
1517	C15M98	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1997-98
1518	C15M99	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1998-99

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1519	C15M00	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1999-00
1520	C15M01	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 2000-01
1521	C15M02	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 2001-02
1522	C16M92	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1991-92
1523	C16M93	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1992-93
1524	C16M94	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1993-94
1525	C16M95	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1994-95
1526	C16M96	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1995-96
1527	C16M97	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1996-97
1528	C16M98	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1997-98
1529	C16M99	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1998-99
1530	C16M00	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1999-00
1531	C16M01	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 2000-01
1532	C16M02	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 2001-02
1533	C17M92	Char	impflg Federal Revenue - thru State - Drug free schools 1991-92
1534	C17M93	Char	impflg Federal Revenue - thru State - Drug free schools 1992-93
1535	C17M94	Char	impflg Federal Revenue - thru State - Drug free schools 1993-94
1536	C17M95	Char	impflg Federal Revenue - thru State - Drug free schools 1994-95
1537	C17M96	Char	impflg Federal Revenue - thru State - Drug free schools 1995-96
1538	C17M97	Char	impflg Federal Revenue - thru State - Drug free schools 1996-97
1539	C17M98	Char	impflg Federal Revenue - thru State - Drug free schools 1997-98
1540	C17M99	Char	impflg Federal Revenue - thru State - Drug free schools 1998-99
1541	C17M00	Char	impflg Federal Revenue - thru State - Drug free schools 1999-00
1542	C17M01	Char	impflg Federal Revenue - thru State - Drug free schools 2000-01
1543	C17M02	Char	impflg Federal Revenue - thru State - Drug free schools 2001-02
1544	C18M92	Char	impflg Federal Revenue - thru State - Title VI 1991-92
1545	C18M93	Char	impflg Federal Revenue - thru State - Title VI 1992-93
1546	C18M94	Char	impflg Federal Revenue - thru State - Title VI 1993-94
1547	C18M95	Char	impflg Federal Revenue - thru State - Title VI 1994-95
1548	C18M96	Char	impflg Federal Revenue - thru State - Title VI 1995-96
1549	C18M97	Char	impflg Federal Revenue - thru State - Title VI 1996-97
1550	C18M98	Char	impflg Federal Revenue - thru State - Title VI 1997-98
1551	C18M99	Char	impflg Federal Revenue - thru State - Title VI 1998-99
1552	C18M00	Char	impflg Federal Revenue - thru State - Title VI 1999-00
1553	C18M01	Char	impflg Federal Revenue - thru State - Title VI 2000-01
1554	C18M02	Char	impflg Federal Revenue - thru State - Title VI 2001-02
1555	C19M92	Char	impflg Fed. Revenue - thru State - Vocational Education 1991-92
1556	C19M93	Char	impflg Fed. Revenue - thru State - Vocational Education 1992-93
1557	C19M94	Char	impflg Fed. Revenue - thru State - Vocational Education 1993-94
1558	C19M95	Char	impflg Fed. Revenue - thru State - Vocational Education 1994-95
1559	C19M96	Char	impflg Fed. Revenue - thru State - Vocational Education 1995-96
1560	C19M97	Char	impflg Fed. Revenue - thru State - Vocational Education 1996-97
1561	C19M98	Char	impflg Fed. Revenue - thru State - Vocational Education 1997-98
1562	C19M99	Char	impflg Fed. Revenue - thru State - Vocational Education 1998-99
1563	C19M00	Char	impflg Fed. Revenue - thru State - Vocational Education 1999-00
1564	C19M01	Char	impflg Fed. Revenue - thru State - Vocational Education 2000-01
1565	C19M02	Char	impflg Fed. Revenue - thru State - Vocational Education 2001-02
1566	C20M92	Char	impflg Federal Revenue - thru State - Other 1991-92
1567	C20M93	Char	impflg Federal Revenue - thru State - Other 1992-93

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1568	C20M94	Char	impflg Federal Revenue - thru State - Other 1993-94
1569	C20M95	Char	impflg Federal Revenue - thru State - Other 1994-95
1570	C20M96	Char	impflg Federal Revenue - thru State - Other 1995-96
1571	C20M97	Char	impflg Federal Revenue - thru State - Other 1996-97
1572	C20M98	Char	impflg Federal Revenue - thru State - Other 1997-98
1573	C20M99	Char	impflg Federal Revenue - thru State - Other 1998-99
1574	C20M00	Char	impflg Federal Revenue - thru State - Other 1999-00
1575	C20M01	Char	impflg Federal Revenue - thru State - Other 2000-01
1576	C20M02	Char	impflg Federal Revenue - thru State - Other 2001-02
1577	C25M90	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1989-90
1578	C25M91	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1990-91
1579	C25M92	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1991-92
1580	C25M93	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1992-93
1581	C25M94	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1993-94
1582	C25M95	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1994-95
1583	C25M96	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1995-96
1584	C25M97	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1996-97
1585	C25M98	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1997-98
1586	C25M99	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1998-99
1587	C25M00	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1999-00
1588	C25M01	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 2000-01
1589	C25M02	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 2001-02
1590	C36M92	Char	impflg Federal Revenue - thru State - Unspecified 1991-92
1591	C36M93	Char	impflg Federal Revenue - thru State - Unspecified 1992-93
1592	C36M94	Char	impflg Federal Revenue - thru State - Unspecified 1993-94
1593	C36M95	Char	impflg Federal Revenue - thru State - Unspecified 1994-95
1594	C36M96	Char	impflg Federal Revenue - thru State - Unspecified 1995-96
1595	C36M97	Char	impflg Federal Revenue - thru State - Unspecified 1996-97
1596	C36M98	Char	impflg Federal Revenue - thru State - Unspecified 1997-98
1597	C36M99	Char	impflg Federal Revenue - thru State - Unspecified 1998-99
1598	C36M00	Char	impflg Federal Revenue - thru State - Unspecified 1999-00
1599	C36M01	Char	impflg Federal Revenue - thru State - Unspecified 2000-01
1600	C36M02	Char	impflg Federal Revenue - thru State - Unspecified 2001-02
1601	B10M92	Char	impflg Federal Revenue - Direct - Impact Aid 1991-92
1602	B10M93	Char	impflg Federal Revenue - Direct - Impact Aid 1992-93
1603	B10M94	Char	impflg Federal Revenue - Direct - Impact Aid 1993-94
1604	B10M95	Char	impflg Federal Revenue - Direct - Impact Aid 1994-95
1605	B10M96	Char	impflg Federal Revenue - Direct - Impact Aid 1995-96
1606	B10M97	Char	impflg Federal Revenue - Direct - Impact Aid 1996-97
1607	B10M98	Char	impflg Federal Revenue - Direct - Impact Aid 1997-98
1608	B10M99	Char	impflg Federal Revenue - Direct - Impact Aid 1998-99
1609	B10M00	Char	impflg Federal Revenue - Direct - Impact Aid 1999-00
1610	B10M01	Char	impflg Federal Revenue - Direct - Impact Aid 2000-01
1611	B10M02	Char	impflg Federal Revenue - Direct - Impact Aid 2001-02
1612	B11M92	Char	impflg Federal Revenue - Direct - Bilingual Education 1991-92
1613	B11M93	Char	impflg Federal Revenue - Direct - Bilingual Education 1992-93
1614	B11M94	Char	impflg Federal Revenue - Direct - Bilingual Education 1993-94
1615	B11M95	Char	impflg Federal Revenue - Direct - Bilingual Education 1994-95
1616	B11M96	Char	impflg Federal Revenue - Direct - Bilingual Education 1995-96

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1617	B11M97	Char	impflg Federal Revenue - Direct - Bilingual Education 1996-97
1618	B11M98	Char	impflg Federal Revenue - Direct - Bilingual Education 1997-98
1619	B11M99	Char	impflg Federal Revenue - Direct - Bilingual Education 1998-99
1620	B11M00	Char	impflg Federal Revenue - Direct - Bilingual Education 1999-00
1621	B11M01	Char	impflg Federal Revenue - Direct - Bilingual Education 2000-01
1622	B11M02	Char	impflg Federal Revenue - Direct - Bilingual Education 2001-02
1623	B12M92	Char	impflg Federal Revenue - Direct - Indian Education 1991-92
1624	B12M93	Char	impflg Federal Revenue - Direct - Indian Education 1992-93
1625	B12M94	Char	impflg Federal Revenue - Direct - Indian Education 1993-94
1626	B12M95	Char	impflg Federal Revenue - Direct - Indian Education 1994-95
1627	B12M96	Char	impflg Federal Revenue - Direct - Indian Education 1995-96
1628	B12M97	Char	impflg Federal Revenue - Direct - Indian Education 1996-97
1629	B12M98	Char	impflg Federal Revenue - Direct - Indian Education 1997-98
1630	B12M99	Char	impflg Federal Revenue - Direct - Indian Education 1998-99
1631	B12M00	Char	impflg Federal Revenue - Direct - Indian Education 1999-00
1632	B12M01	Char	impflg Federal Revenue - Direct - Indian Education 2000-01
1633	B12M02	Char	impflg Federal Revenue - Direct - Indian Education 2001-02
1634	B13M92	Char	impflg Federal Revenue - Direct - Other 1991-92
1635	B13M93	Char	impflg Federal Revenue - Direct - Other 1992-93
1636	B13M94	Char	impflg Federal Revenue - Direct - Other 1993-94
1637	B13M95	Char	impflg Federal Revenue - Direct - Other 1994-95
1638	B13M96	Char	impflg Federal Revenue - Direct - Other 1995-96
1639	B13M97	Char	impflg Federal Revenue - Direct - Other 1996-97
1640	B13M98	Char	impflg Federal Revenue - Direct - Other 1997-98
1641	B13M99	Char	impflg Federal Revenue - Direct - Other 1998-99
1642	B13M00	Char	impflg Federal Revenue - Direct - Other 1999-00
1643	B13M01	Char	impflg Federal Revenue - Direct - Other 2000-01
1644	B13M02	Char	impflg Federal Revenue - Direct - Other 2001-02
1645	STREVM90	Char	impflg Total Revenue from State Sources 1989-90
1646	STREVM91	Char	impflg Total Revenue from State Sources 1990-91
1647	STREVM92	Char	impflg Total Revenue from State Sources 1991-92
1648	STREVM93	Char	impflg Total Revenue from State Sources 1992-93
1649	STREVM94	Char	impflg Total Revenue from State Sources 1993-94
1650	STREVM95	Char	impflg Total Revenue from State Sources 1994-95
1651	STREVM96	Char	impflg Total Revenue from State Sources 1995-96
1652	STREVM97	Char	impflg Total Revenue from State Sources 1996-97
1653	STREVM98	Char	impflg Total Revenue from State Sources 1997-98
1654	STREVM99	Char	impflg Total Revenue from State Sources 1998-99
1655	STREVM00	Char	impflg Total Revenue from State Sources 1999-00
1656	STREVM01	Char	impflg Total Revenue from State Sources 2000-01
1657	STREVM02	Char	impflg Total Revenue from State Sources 2001-02
1658	C01M92	Char	impflg State Revenue - General formula assistance 1991-92
1659	C01M93	Char	impflg State Revenue - General formula assistance 1992-93
1660	C01M94	Char	impflg State Revenue - General formula assistance 1993-94
1661	C01M95	Char	impflg State Revenue - General formula assistance 1994-95
1662	C01M96	Char	impflg State Revenue - General formula assistance 1995-96
1663	C01M97	Char	impflg State Revenue - General formula assistance 1996-97
1664	C01M98	Char	impflg State Revenue - General formula assistance 1997-98
1665	C01M99	Char	impflg State Revenue - General formula assistance 1998-99

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1666	C01M00	Char	impflg State Revenue - General formula assistance 1999-00
1667	C01M01	Char	impflg State Revenue - General formula assistance 2000-01
1668	C01M02	Char	impflg State Revenue - General formula assistance 2001-02
1669	C04M92	Char	impflg State Revenue - Staff improvement programs 1991-92
1670	C04M93	Char	impflg State Revenue - Staff improvement programs 1992-93
1671	C04M94	Char	impflg State Revenue - Staff improvement programs 1993-94
1672	C04M95	Char	impflg State Revenue - Staff improvement programs 1994-95
1673	C04M96	Char	impflg State Revenue - Staff improvement programs 1995-96
1674	C04M97	Char	impflg State Revenue - Staff improvement programs 1996-97
1675	C04M98	Char	impflg State Revenue - Staff improvement programs 1997-98
1676	C04M99	Char	impflg State Revenue - Staff improvement programs 1998-99
1677	C04M00	Char	impflg State Revenue - Staff improvement programs 1999-00
1678	C04M01	Char	impflg State Revenue - Staff improvement programs 2000-01
1679	C04M02	Char	impflg State Revenue - Staff improvement programs 2001-02
1680	C05M92	Char	impflg State Revenue - Special education programs 1991-92
1681	C05M93	Char	impflg State Revenue - Special education programs 1992-93
1682	C05M94	Char	impflg State Revenue - Special education programs 1993-94
1683	C05M95	Char	impflg State Revenue - Special education programs 1994-95
1684	C05M96	Char	impflg State Revenue - Special education programs 1995-96
1685	C05M97	Char	impflg State Revenue - Special education programs 1996-97
1686	C05M98	Char	impflg State Revenue - Special education programs 1997-98
1687	C05M99	Char	impflg State Revenue - Special education programs 1998-99
1688	C05M00	Char	impflg State Revenue - Special education programs 1999-00
1689	C05M01	Char	impflg State Revenue - Special education programs 2000-01
1690	C05M02	Char	impflg State Revenue - Special education programs 2001-02
1691	C06M92	Char	impflg State Rev. - Compensatory & basic skills pgms 1991-92
1692	C06M93	Char	impflg State Rev. - Compensatory & basic skills pgms 1992-93
1693	C06M94	Char	impflg State Rev. - Compensatory & basic skills pgms 1993-94
1694	C06M95	Char	impflg State Rev. - Compensatory & basic skills pgms 1994-95
1695	C06M96	Char	impflg State Rev. - Compensatory & basic skills pgms 1995-96
1696	C06M97	Char	impflg State Rev. - Compensatory & basic skills pgms 1996-97
1697	C06M98	Char	impflg State Rev. - Compensatory & basic skills pgms 1997-98
1698	C06M99	Char	impflg State Rev. - Compensatory & basic skills pgms 1998-99
1699	C06M00	Char	impflg State Rev. - Compensatory & basic skills pgms 1999-00
1700	C06M01	Char	impflg State Rev. - Compensatory & basic skills pgms 2000-01
1701	C06M02	Char	impflg State Rev. - Compensatory & basic skills pgms 2001-02
1702	C07M92	Char	impflg State Revenue - Bilingual education programs 1991-92
1703	C07M93	Char	impflg State Revenue - Bilingual education programs 1992-93
1704	C07M94	Char	impflg State Revenue - Bilingual education programs 1993-94
1705	C07M95	Char	impflg State Revenue - Bilingual education programs 1994-95
1706	C07M96	Char	impflg State Revenue - Bilingual education programs 1995-96
1707	C07M97	Char	impflg State Revenue - Bilingual education programs 1996-97
1708	C07M98	Char	impflg State Revenue - Bilingual education programs 1997-98
1709	C07M99	Char	impflg State Revenue - Bilingual education programs 1998-99
1710	C07M00	Char	impflg State Revenue - Bilingual education programs 1999-00
1711	C07M01	Char	impflg State Revenue - Bilingual education programs 2000-01
1712	C07M02	Char	impflg State Revenue - Bilingual education programs 2001-02
1713	C08M92	Char	impflg State Revenue - Gifted and talented programs 1991-92
1714	C08M93	Char	impflg State Revenue - Gifted and talented programs 1992-93

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1715	C08M94	Char	impflg State Revenue - Gifted and talented programs 1993-94
1716	C08M95	Char	impflg State Revenue - Gifted and talented programs 1994-95
1717	C08M96	Char	impflg State Revenue - Gifted and talented programs 1995-96
1718	C08M97	Char	impflg State Revenue - Gifted and talented programs 1996-97
1719	C08M98	Char	impflg State Revenue - Gifted and talented programs 1997-98
1720	C08M99	Char	impflg State Revenue - Gifted and talented programs 1998-99
1721	C08M00	Char	impflg State Revenue - Gifted and talented programs 1999-00
1722	C08M01	Char	impflg State Revenue - Gifted and talented programs 2000-01
1723	C08M02	Char	impflg State Revenue - Gifted and talented programs 2001-02
1724	C09M92	Char	impflg State Revenue - Vocational education programs 1991-92
1725	C09M93	Char	impflg State Revenue - Vocational education programs 1992-93
1726	C09M94	Char	impflg State Revenue - Vocational education programs 1993-94
1727	C09M95	Char	impflg State Revenue - Vocational education programs 1994-95
1728	C09M96	Char	impflg State Revenue - Vocational education programs 1995-96
1729	C09M97	Char	impflg State Revenue - Vocational education programs 1996-97
1730	C09M98	Char	impflg State Revenue - Vocational education programs 1997-98
1731	C09M99	Char	impflg State Revenue - Vocational education programs 1998-99
1732	C09M00	Char	impflg State Revenue - Vocational education programs 1999-00
1733	C09M01	Char	impflg State Revenue - Vocational education programs 2000-01
1734	C09M02	Char	impflg State Revenue - Vocational education programs 2001-02
1735	C10M92	Char	impflg State Revenue - School lunch programs 1991-92
1736	C10M93	Char	impflg State Revenue - School lunch programs 1992-93
1737	C10M94	Char	impflg State Revenue - School lunch programs 1993-94
1738	C10M95	Char	impflg State Revenue - School lunch programs 1994-95
1739	C10M96	Char	impflg State Revenue - School lunch programs 1995-96
1740	C10M97	Char	impflg State Revenue - School lunch programs 1996-97
1741	C10M98	Char	impflg State Revenue - School lunch programs 1997-98
1742	C10M99	Char	impflg State Revenue - School lunch programs 1998-99
1743	C10M00	Char	impflg State Revenue - School lunch programs 1999-00
1744	C10M01	Char	impflg State Revenue - School lunch programs 2000-01
1745	C10M02	Char	impflg State Revenue - School lunch programs 2001-02
1746	C11M92	Char	impflg State Rev. - Capital outlay & debt service pgms 1991-92
1747	C11M93	Char	impflg State Rev. - Capital outlay & debt service pgms 1992-93
1748	C11M94	Char	impflg State Rev. - Capital outlay & debt service pgms 1993-94
1749	C11M95	Char	impflg State Rev. - Capital outlay & debt service pgms 1994-95
1750	C11M96	Char	impflg State Rev. - Capital outlay & debt service pgms 1995-96
1751	C11M97	Char	impflg State Rev. - Capital outlay & debt service pgms 1996-97
1752	C11M98	Char	impflg State Rev. - Capital outlay & debt service pgms 1997-98
1753	C11M99	Char	impflg State Rev. - Capital outlay & debt service pgms 1998-99
1754	C11M00	Char	impflg State Rev. - Capital outlay & debt service pgms 1999-00
1755	C11M01	Char	impflg State Rev. - Capital outlay & debt service pgms 2000-01
1756	C11M02	Char	impflg State Rev. - Capital outlay & debt service pgms 2001-02
1757	C12M92	Char	impflg State Revenue - Transportation programs 1991-92
1758	C12M93	Char	impflg State Revenue - Transportation programs 1992-93
1759	C12M94	Char	impflg State Revenue - Transportation programs 1993-94
1760	C12M95	Char	impflg State Revenue - Transportation programs 1994-95
1761	C12M96	Char	impflg State Revenue - Transportation programs 1995-96
1762	C12M97	Char	impflg State Revenue - Transportation programs 1996-97
1763	C12M98	Char	impflg State Revenue - Transportation programs 1997-98

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1764	C12M99	Char	impflg State Revenue - Transportation programs 1998-99
1765	C12M00	Char	impflg State Revenue - Transportation programs 1999-00
1766	C12M01	Char	impflg State Revenue - Transportation programs 2000-01
1767	C12M02	Char	impflg State Revenue - Transportation programs 2001-02
1768	C13M92	Char	impflg State Revenue - Other programs 1991-92
1769	C13M93	Char	impflg State Revenue - Other programs 1992-93
1770	C13M94	Char	impflg State Revenue - Other programs 1993-94
1771	C13M95	Char	impflg State Revenue - Other programs 1994-95
1772	C13M96	Char	impflg State Revenue - Other programs 1995-96
1773	C13M97	Char	impflg State Revenue - Other programs 1996-97
1774	C13M98	Char	impflg State Revenue - Other programs 1997-98
1775	C13M99	Char	impflg State Revenue - Other programs 1998-99
1776	C13M00	Char	impflg State Revenue - Other programs 1999-00
1777	C13M01	Char	impflg State Revenue - Other programs 2000-01
1778	C13M02	Char	impflg State Revenue - Other programs 2001-02
1779	LOCVM90	Char	impflg Total Revenue from Local Sources 1989-90
1780	LOCVM91	Char	impflg Total Revenue from Local Sources 1990-91
1781	LOCVM92	Char	impflg Total Revenue from Local Sources 1991-92
1782	LOCVM93	Char	impflg Total Revenue from Local Sources 1992-93
1783	LOCVM94	Char	impflg Total Revenue from Local Sources 1993-94
1784	LOCVM95	Char	impflg Total Revenue from Local Sources 1994-95
1785	LOCVM96	Char	impflg Total Revenue from Local Sources 1995-96
1786	LOCVM97	Char	impflg Total Revenue from Local Sources 1996-97
1787	LOCVM98	Char	impflg Total Revenue from Local Sources 1997-98
1788	LOCVM99	Char	impflg Total Revenue from Local Sources 1998-99
1789	LOCVM00	Char	impflg Total Revenue from Local Sources 1999-00
1790	LOCVM01	Char	impflg Total Revenue from Local Sources 2000-01
1791	LOCVM02	Char	impflg Total Revenue from Local Sources 2001-02
1792	TOTEXM90	Char	impflg Total General Expenditures 1989-90
1793	TOTEXM91	Char	impflg Total General Expenditures 1990-91
1794	TOTEXM92	Char	impflg Total General Expenditures 1991-92
1795	TOTEXM93	Char	impflg Total General Expenditures 1992-93
1796	TOTEXM94	Char	impflg Total General Expenditures 1993-94
1797	TOTEXM95	Char	impflg Total General Expenditures 1994-95
1798	TOTEXM96	Char	impflg Total General Expenditures 1995-96
1799	TOTEXM97	Char	impflg Total General Expenditures 1996-97
1800	TOTEXM98	Char	impflg Total General Expenditures 1997-98
1801	TOTEXM99	Char	impflg Total General Expenditures 1998-99
1802	TOTEXM00	Char	impflg Total General Expenditures 1999-00
1803	TOTEXM01	Char	impflg Total General Expenditures 2000-01
1804	TOTEXM02	Char	impflg Total General Expenditures 2001-02
1805	CELSCM90	Char	impflg Total Current Expenditures for EI-Sec Programs 1989-90
1806	CELSCM91	Char	impflg Total Current Expenditures for EI-Sec Programs 1990-91
1807	CELSCM92	Char	impflg Total Current Expenditures for EI-Sec Programs 1991-92
1808	CELSCM93	Char	impflg Total Current Expenditures for EI-Sec Programs 1992-93
1809	CELSCM94	Char	impflg Total Current Expenditures for EI-Sec Programs 1993-94
1810	CELSCM95	Char	impflg Total Current Expenditures for EI-Sec Programs 1994-95
1811	CELSCM96	Char	impflg Total Current Expenditures for EI-Sec Programs 1995-96
1812	CELSCM97	Char	impflg Total Current Expenditures for EI-Sec Programs 1996-97

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1813	CELSCM98	Char	impflg Total Current Expenditures for El-Sec Programs 1997-98
1814	CELSCM99	Char	impflg Total Current Expenditures for El-Sec Programs 1998-99
1815	CELSCM00	Char	impflg Total Current Expenditures for El-Sec Programs 1999-00
1816	CELSCM01	Char	impflg Total Current Expenditures for El-Sec Programs 2000-01
1817	CELSCM02	Char	impflg Total Current Expenditures for El-Sec Programs 2001-02
1818	CAPOUM90	Char	impflg Capital Outlay Expenditures 1989-90
1819	CAPOUM91	Char	impflg Capital Outlay Expenditures 1990-91
1820	CAPOUM92	Char	impflg Capital Outlay Expenditures 1991-92
1821	CAPOUM93	Char	impflg Capital Outlay Expenditures 1992-93
1822	CAPOUM94	Char	impflg Capital Outlay Expenditures 1993-94
1823	CAPOUM95	Char	impflg Capital Outlay Expenditures 1994-95
1824	CAPOUM96	Char	impflg Capital Outlay Expenditures 1995-96
1825	CAPOUM97	Char	impflg Capital Outlay Expenditures 1996-97
1826	CAPOUM98	Char	impflg Capital Outlay Expenditures 1997-98
1827	CAPOUM99	Char	impflg Capital Outlay Expenditures 1998-99
1828	CAPOUM00	Char	impflg Capital Outlay Expenditures 1999-00
1829	CAPOUM01	Char	impflg Capital Outlay Expenditures 2000-01
1830	CAPOUM02	Char	impflg Capital Outlay Expenditures 2001-02
1831	CINSTM90	Char	impflg Total Current Expenditures for Instruction 1989-90
1832	CINSTM91	Char	impflg Total Current Expenditures for Instruction 1990-91
1833	CINSTM92	Char	impflg Total Current Expenditures for Instruction 1991-92
1834	CINSTM93	Char	impflg Total Current Expenditures for Instruction 1992-93
1835	CINSTM94	Char	impflg Total Current Expenditures for Instruction 1993-94
1836	CINSTM95	Char	impflg Total Current Expenditures for Instruction 1994-95
1837	CINSTM96	Char	impflg Total Current Expenditures for Instruction 1995-96
1838	CINSTM97	Char	impflg Total Current Expenditures for Instruction 1996-97
1839	CINSTM98	Char	impflg Total Current Expenditures for Instruction 1997-98
1840	CINSTM99	Char	impflg Total Current Expenditures for Instruction 1998-99
1841	CINSTM00	Char	impflg Total Current Expenditures for Instruction 1999-00
1842	CINSTM01	Char	impflg Total Current Expenditures for Instruction 2000-01
1843	CINSTM02	Char	impflg Total Current Expenditures for Instruction 2001-02
1844	Z33M90	Char	impflg Salaries - Instruction 1989-90
1845	Z33M91	Char	impflg Salaries - Instruction 1990-91
1846	Z33M92	Char	impflg Salaries - Instruction 1991-92
1847	Z33M93	Char	impflg Salaries - Instruction 1992-93
1848	Z33M94	Char	impflg Salaries - Instruction 1993-94
1849	Z33M95	Char	impflg Salaries - Instruction 1994-95
1850	Z33M96	Char	impflg Salaries - Instruction 1995-96
1851	Z33M97	Char	impflg Salaries - Instruction 1996-97
1852	Z33M98	Char	impflg Salaries - Instruction 1997-98
1853	Z33M99	Char	impflg Salaries - Instruction 1998-99
1854	Z33M00	Char	impflg Salaries - Instruction 1999-00
1855	Z33M01	Char	impflg Salaries - Instruction 2000-01
1856	Z33M02	Char	impflg Salaries - Instruction 2001-02
1857	V10M92	Char	impflg Employee benefits - Instruction 1991-92
1858	V10M93	Char	impflg Employee benefits - Instruction 1992-93
1859	V10M94	Char	impflg Employee benefits - Instruction 1993-94
1860	V10M95	Char	impflg Employee benefits - Instruction 1994-95
1861	V10M96	Char	impflg Employee benefits - Instruction 1995-96

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1862	V10M97	Char	impflg Employee benefits - Instruction 1996-97
1863	V10M98	Char	impflg Employee benefits - Instruction 1997-98
1864	V10M99	Char	impflg Employee benefits - Instruction 1998-99
1865	V10M00	Char	impflg Employee benefits - Instruction 1999-00
1866	V10M01	Char	impflg Employee benefits - Instruction 2000-01
1867	V10M02	Char	impflg Employee benefits - Instruction 2001-02
1868	CSSVCM90	Char	impflg Total Current Exp. for Support Services 1989-90
1869	CSSVCM91	Char	impflg Total Current Exp. for Support Services 1990-91
1870	CSSVCM92	Char	impflg Total Current Exp. for Support Services 1991-92
1871	CSSVCM93	Char	impflg Total Current Exp. for Support Services 1992-93
1872	CSSVCM94	Char	impflg Total Current Exp. for Support Services 1993-94
1873	CSSVCM95	Char	impflg Total Current Exp. for Support Services 1994-95
1874	CSSVCM96	Char	impflg Total Current Exp. for Support Services 1995-96
1875	CSSVCM97	Char	impflg Total Current Exp. for Support Services 1996-97
1876	CSSVCM98	Char	impflg Total Current Exp. for Support Services 1997-98
1877	CSSVCM99	Char	impflg Total Current Exp. for Support Services 1998-99
1878	CSSVCM00	Char	impflg Total Current Exp. for Support Services 1999-00
1879	CSSVCM01	Char	impflg Total Current Exp. for Support Services 2000-01
1880	CSSVCM02	Char	impflg Total Current Exp. for Support Services 2001-02
1881	E17M90	Char	impflg Current Exp. - Support Services - Pupils 1989-90
1882	E17M91	Char	impflg Current Exp. - Support Services - Pupils 1990-91
1883	E17M92	Char	impflg Current Exp. - Support Services - Pupils 1991-92
1884	E17M93	Char	impflg Current Exp. - Support Services - Pupils 1992-93
1885	E17M94	Char	impflg Current Exp. - Support Services - Pupils 1993-94
1886	E17M95	Char	impflg Current Exp. - Support Services - Pupils 1994-95
1887	E17M96	Char	impflg Current Exp. - Support Services - Pupils 1995-96
1888	E17M97	Char	impflg Current Exp. - Support Services - Pupils 1996-97
1889	E17M98	Char	impflg Current Exp. - Support Services - Pupils 1997-98
1890	E17M99	Char	impflg Current Exp. - Support Services - Pupils 1998-99
1891	E17M00	Char	impflg Current Exp. - Support Services - Pupils 1999-00
1892	E17M01	Char	impflg Current Exp. - Support Services - Pupils 2000-01
1893	E17M02	Char	impflg Current Exp. - Support Services - Pupils 2001-02
1894	V11M92	Char	impflg Salaries - Support Services - Pupils 1991-92
1895	V11M93	Char	impflg Salaries - Support Services - Pupils 1992-93
1896	V11M94	Char	impflg Salaries - Support Services - Pupils 1993-94
1897	V11M95	Char	impflg Salaries - Support Services - Pupils 1994-95
1898	V11M96	Char	impflg Salaries - Support Services - Pupils 1995-96
1899	V11M97	Char	impflg Salaries - Support Services - Pupils 1996-97
1900	V11M98	Char	impflg Salaries - Support Services - Pupils 1997-98
1901	V11M99	Char	impflg Salaries - Support Services - Pupils 1998-99
1902	V11M00	Char	impflg Salaries - Support Services - Pupils 1999-00
1903	V11M01	Char	impflg Salaries - Support Services - Pupils 2000-01
1904	V11M02	Char	impflg Salaries - Support Services - Pupils 2001-02
1905	V12M92	Char	impflg Employee benefits - Support Services - Pupils 1991-92
1906	V12M93	Char	impflg Employee benefits - Support Services - Pupils 1992-93
1907	V12M94	Char	impflg Employee benefits - Support Services - Pupils 1993-94
1908	V12M95	Char	impflg Employee benefits - Support Services - Pupils 1994-95
1909	V12M96	Char	impflg Employee benefits - Support Services - Pupils 1995-96
1910	V12M97	Char	impflg Employee benefits - Support Services - Pupils 1996-97

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1911	V12M98	Char	impflg Employee benefits - Support Services - Pupils 1997-98
1912	V12M99	Char	impflg Employee benefits - Support Services - Pupils 1998-99
1913	V12M00	Char	impflg Employee benefits - Support Services - Pupils 1999-00
1914	V12M01	Char	impflg Employee benefits - Support Services - Pupils 2000-01
1915	V12M02	Char	impflg Employee benefits - Support Services - Pupils 2001-02
1916	E07M90	Char	impflg Current Exp. - Support Svcs - Instruction staff 1989-90
1917	E07M91	Char	impflg Current Exp. - Support Svcs - Instruction staff 1990-91
1918	E07M92	Char	impflg Current Exp. - Support Svcs - Instruction staff 1991-92
1919	E07M93	Char	impflg Current Exp. - Support Svcs - Instruction staff 1992-93
1920	E07M94	Char	impflg Current Exp. - Support Svcs - Instruction staff 1993-94
1921	E07M95	Char	impflg Current Exp. - Support Svcs - Instruction staff 1994-95
1922	E07M96	Char	impflg Current Exp. - Support Svcs - Instruction staff 1995-96
1923	E07M97	Char	impflg Current Exp. - Support Svcs - Instruction staff 1996-97
1924	E07M98	Char	impflg Current Exp. - Support Svcs - Instruction staff 1997-98
1925	E07M99	Char	impflg Current Exp. - Support Svcs - Instruction staff 1998-99
1926	E07M00	Char	impflg Current Exp. - Support Svcs - Instruction staff 1999-00
1927	E07M01	Char	impflg Current Exp. - Support Svcs - Instruction staff 2000-01
1928	E07M02	Char	impflg Current Exp. - Support Svcs - Instruction staff 2001-02
1929	V13M92	Char	impflg Salaries - Support Services - Instruction staff 1991-92
1930	V13M93	Char	impflg Salaries - Support Services - Instruction staff 1992-93
1931	V13M94	Char	impflg Salaries - Support Services - Instruction staff 1993-94
1932	V13M95	Char	impflg Salaries - Support Services - Instruction staff 1994-95
1933	V13M96	Char	impflg Salaries - Support Services - Instruction staff 1995-96
1934	V13M97	Char	impflg Salaries - Support Services - Instruction staff 1996-97
1935	V13M98	Char	impflg Salaries - Support Services - Instruction staff 1997-98
1936	V13M99	Char	impflg Salaries - Support Services - Instruction staff 1998-99
1937	V13M00	Char	impflg Salaries - Support Services - Instruction staff 1999-00
1938	V13M01	Char	impflg Salaries - Support Services - Instruction staff 2000-01
1939	V13M02	Char	impflg Salaries - Support Services - Instruction staff 2001-02
1940	V14M92	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1991-92
1941	V14M93	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1992-93
1942	V14M94	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1993-94
1943	V14M95	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1994-95
1944	V14M96	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1995-96
1945	V14M97	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1996-97
1946	V14M98	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1997-98
1947	V14M99	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1998-99
1948	V14M00	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1999-00
1949	V14M01	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 2000-01
1950	V14M02	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 2001-02
1951	E08M90	Char	impflg Current Exp. - Support Svcs - General administration 1989-90
1952	E08M91	Char	impflg Current Exp. - Support Svcs - General administration 1990-91
1953	E08M92	Char	impflg Current Exp. - Support Svcs - General administration 1991-92
1954	E08M93	Char	impflg Current Exp. - Support Svcs - General administration 1992-93
1955	E08M94	Char	impflg Current Exp. - Support Svcs - General administration 1993-94
1956	E08M95	Char	impflg Current Exp. - Support Svcs - General administration 1994-95
1957	E08M96	Char	impflg Current Exp. - Support Svcs - General administration 1995-96
1958	E08M97	Char	impflg Current Exp. - Support Svcs - General administration 1996-97
1959	E08M98	Char	impflg Current Exp. - Support Svcs - General administration 1997-98

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
1960	E08M99	Char	impflg Current Exp. - Support Srvc - General administration 1998-99
1961	E08M00	Char	impflg Current Exp. - Support Srvc - General administration 1999-00
1962	E08M01	Char	impflg Current Exp. - Support Srvc - General administration 2000-01
1963	E08M02	Char	impflg Current Exp. - Support Srvc - General administration 2001-02
1964	V15M92	Char	impflg Salaries - Support Services - General administration 1991-92
1965	V15M93	Char	impflg Salaries - Support Services - General administration 1992-93
1966	V15M94	Char	impflg Salaries - Support Services - General administration 1993-94
1967	V15M95	Char	impflg Salaries - Support Services - General administration 1994-95
1968	V15M96	Char	impflg Salaries - Support Services - General administration 1995-96
1969	V15M97	Char	impflg Salaries - Support Services - General administration 1996-97
1970	V15M98	Char	impflg Salaries - Support Services - General administration 1997-98
1971	V15M99	Char	impflg Salaries - Support Services - General administration 1998-99
1972	V15M00	Char	impflg Salaries - Support Services - General administration 1999-00
1973	V15M01	Char	impflg Salaries - Support Services - General administration 2000-01
1974	V15M02	Char	impflg Salaries - Support Services - General administration 2001-02
1975	V16M92	Char	impflg Empl. benefits - Support Srvc - General administration 1991-92
1976	V16M93	Char	impflg Empl. benefits - Support Srvc - General administration 1992-93
1977	V16M94	Char	impflg Empl. benefits - Support Srvc - General administration 1993-94
1978	V16M95	Char	impflg Empl. benefits - Support Srvc - General administration 1994-95
1979	V16M96	Char	impflg Empl. benefits - Support Srvc - General administration 1995-96
1980	V16M97	Char	impflg Empl. benefits - Support Srvc - General administration 1996-97
1981	V16M98	Char	impflg Empl. benefits - Support Srvc - General administration 1997-98
1982	V16M99	Char	impflg Empl. benefits - Support Srvc - General administration 1998-99
1983	V16M00	Char	impflg Empl. benefits - Support Srvc - General administration 1999-00
1984	V16M01	Char	impflg Empl. benefits - Support Srvc - General administration 2000-01
1985	V16M02	Char	impflg Empl. benefits - Support Srvc - General administration 2001-02
1986	E09M90	Char	impflg Current Exp. - Support Srvc - School administration 1989-90
1987	E09M91	Char	impflg Current Exp. - Support Srvc - School administration 1990-91
1988	E09M92	Char	impflg Current Exp. - Support Srvc - School administration 1991-92
1989	E09M93	Char	impflg Current Exp. - Support Srvc - School administration 1992-93
1990	E09M94	Char	impflg Current Exp. - Support Srvc - School administration 1993-94
1991	E09M95	Char	impflg Current Exp. - Support Srvc - School administration 1994-95
1992	E09M96	Char	impflg Current Exp. - Support Srvc - School administration 1995-96
1993	E09M97	Char	impflg Current Exp. - Support Srvc - School administration 1996-97
1994	E09M98	Char	impflg Current Exp. - Support Srvc - School administration 1997-98
1995	E09M99	Char	impflg Current Exp. - Support Srvc - School administration 1998-99
1996	E09M00	Char	impflg Current Exp. - Support Srvc - School administration 1999-00
1997	E09M01	Char	impflg Current Exp. - Support Srvc - School administration 2000-01
1998	E09M02	Char	impflg Current Exp. - Support Srvc - School administration 2001-02
1999	V17M92	Char	impflg Salaries - Support Services - School administration 1991-92
2000	V17M93	Char	impflg Salaries - Support Services - School administration 1992-93
2001	V17M94	Char	impflg Salaries - Support Services - School administration 1993-94
2002	V17M95	Char	impflg Salaries - Support Services - School administration 1994-95
2003	V17M96	Char	impflg Salaries - Support Services - School administration 1995-96
2004	V17M97	Char	impflg Salaries - Support Services - School administration 1996-97
2005	V17M98	Char	impflg Salaries - Support Services - School administration 1997-98
2006	V17M99	Char	impflg Salaries - Support Services - School administration 1998-99
2007	V17M00	Char	impflg Salaries - Support Services - School administration 1999-00
2008	V17M01	Char	impflg Salaries - Support Services - School administration 2000-01

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
2009	V17M02	Char	impflg Salaries - Support Services - School administration 2001-02
2010	V18M92	Char	impflg Empl. benefits - Support Svcs - School administration 1991-92
2011	V18M93	Char	impflg Empl. benefits - Support Svcs - School administration 1992-93
2012	V18M94	Char	impflg Empl. benefits - Support Svcs - School administration 1993-94
2013	V18M95	Char	impflg Empl. benefits - Support Svcs - School administration 1994-95
2014	V18M96	Char	impflg Empl. benefits - Support Svcs - School administration 1995-96
2015	V18M97	Char	impflg Empl. benefits - Support Svcs - School administration 1996-97
2016	V18M98	Char	impflg Empl. benefits - Support Svcs - School administration 1997-98
2017	V18M99	Char	impflg Empl. benefits - Support Svcs - School administration 1998-99
2018	V18M00	Char	impflg Empl. benefits - Support Svcs - School administration 1999-00
2019	V18M01	Char	impflg Empl. benefits - Support Svcs - School administration 2000-01
2020	V18M02	Char	impflg Empl. benefits - Support Svcs - School administration 2001-02
2021	V40M92	Char	impflg Current Exp. - Support Svcs - Operation & maint. of plant 1991-92
2022	V40M93	Char	impflg Current Exp. - Support Svcs - Operation & maint. of plant 1992-93
2023	V40M94	Char	impflg Current Exp. - Support Svcs - Operation & maint. of plant 1993-94
2024	V40M95	Char	impflg Current Exp. - Support Svcs - Operation & maint. of plant 1994-95
2025	V40M96	Char	impflg Current Exp. - Support Svcs - Operation & maint. of plant 1995-96
2026	V40M97	Char	impflg Current Exp. - Support Svcs - Operation & maint. of plant 1996-97
2027	V40M98	Char	impflg Current Exp. - Support Svcs - Operation & maint. of plant 1997-98
2028	V40M99	Char	impflg Current Exp. - Support Svcs - Operation & maint. of plant 1998-99
2029	V40M00	Char	impflg Current Exp. - Support Svcs - Operation & maint. of plant 1999-00
2030	V40M01	Char	impflg Current Exp. - Support Svcs - Operation & maint. of plant 2000-01
2031	V40M02	Char	impflg Current Exp. - Support Svcs - Operation & maint. of plant 2001-02
2032	V21M92	Char	impflg Salaries - Support Svcs - Operation & maint. of plant 1991-92
2033	V21M93	Char	impflg Salaries - Support Svcs - Operation & maint. of plant 1992-93
2034	V21M94	Char	impflg Salaries - Support Svcs - Operation & maint. of plant 1993-94
2035	V21M95	Char	impflg Salaries - Support Svcs - Operation & maint. of plant 1994-95
2036	V21M96	Char	impflg Salaries - Support Svcs - Operation & maint. of plant 1995-96
2037	V21M97	Char	impflg Salaries - Support Svcs - Operation & maint. of plant 1996-97
2038	V21M98	Char	impflg Salaries - Support Svcs - Operation & maint. of plant 1997-98
2039	V21M99	Char	impflg Salaries - Support Svcs - Operation & maint. of plant 1998-99
2040	V21M00	Char	impflg Salaries - Support Svcs - Operation & maint. of plant 1999-00
2041	V21M01	Char	impflg Salaries - Support Svcs - Operation & maint. of plant 2000-01
2042	V21M02	Char	impflg Salaries - Support Svcs - Operation & maint. of plant 2001-02
2043	V22M92	Char	impflg Empl. benefits - Support Svcs - Operation & maint. of plant 1991-92
2044	V22M93	Char	impflg Empl. benefits - Support Svcs - Operation & maint. of plant 1992-93
2045	V22M94	Char	impflg Empl. benefits - Support Svcs - Operation & maint. of plant 1993-94
2046	V22M95	Char	impflg Empl. benefits - Support Svcs - Operation & maint. of plant 1994-95
2047	V22M96	Char	impflg Empl. benefits - Support Svcs - Operation & maint. of plant 1995-96
2048	V22M97	Char	impflg Empl. benefits - Support Svcs - Operation & maint. of plant 1996-97
2049	V22M98	Char	impflg Empl. benefits - Support Svcs - Operation & maint. of plant 1997-98
2050	V22M99	Char	impflg Empl. benefits - Support Svcs - Operation & maint. of plant 1998-99
2051	V22M00	Char	impflg Empl. benefits - Support Svcs - Operation & maint. of plant 1999-00
2052	V22M01	Char	impflg Empl. benefits - Support Svcs - Operation & maint. of plant 2000-01
2053	V22M02	Char	impflg Empl. benefits - Support Svcs - Operation & maint. of plant 2001-02
2054	V45M92	Char	impflg Current Exp. - Support Svcs - Student transportation 1991-92
2055	V45M93	Char	impflg Current Exp. - Support Svcs - Student transportation 1992-93
2056	V45M94	Char	impflg Current Exp. - Support Svcs - Student transportation 1993-94
2057	V45M95	Char	impflg Current Exp. - Support Svcs - Student transportation 1994-95

Appendix A—Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
2058	V45M96	Char	impflg Current Exp. - Support Srvc - Student transportation 1995-96
2059	V45M97	Char	impflg Current Exp. - Support Srvc - Student transportation 1996-97
2060	V45M98	Char	impflg Current Exp. - Support Srvc - Student transportation 1997-98
2061	V45M99	Char	impflg Current Exp. - Support Srvc - Student transportation 1998-99
2062	V45M00	Char	impflg Current Exp. - Support Srvc - Student transportation 1999-00
2063	V45M01	Char	impflg Current Exp. - Support Srvc - Student transportation 2000-01
2064	V45M02	Char	impflg Current Exp. - Support Srvc - Student transportation 2001-02
2065	V23M92	Char	impflg Salaries - Support Services - Stdudent transportation 1991-92
2066	V23M93	Char	impflg Salaries - Support Services - Stdudent transportation 1992-93
2067	V23M94	Char	impflg Salaries - Support Services - Stdudent transportation 1993-94
2068	V23M95	Char	impflg Salaries - Support Services - Stdudent transportation 1994-95
2069	V23M96	Char	impflg Salaries - Support Services - Stdudent transportation 1995-96
2070	V23M97	Char	impflg Salaries - Support Services - Stdudent transportation 1996-97
2071	V23M98	Char	impflg Salaries - Support Services - Stdudent transportation 1997-98
2072	V23M99	Char	impflg Salaries - Support Services - Stdudent transportation 1998-99
2073	V23M00	Char	impflg Salaries - Support Services - Stdudent transportation 1999-00
2074	V23M01	Char	impflg Salaries - Support Services - Stdudent transportation 2000-01
2075	V23M02	Char	impflg Salaries - Support Services - Stdudent transportation 2001-02
2076	V24M92	Char	impflg Empl. benefits - Support Srvc - Student transportation 1991-92
2077	V24M93	Char	impflg Empl. benefits - Support Srvc - Student transportation 1992-93
2078	V24M94	Char	impflg Empl. benefits - Support Srvc - Student transportation 1993-94
2079	V24M95	Char	impflg Empl. benefits - Support Srvc - Student transportation 1994-95
2080	V24M96	Char	impflg Empl. benefits - Support Srvc - Student transportation 1995-96
2081	V24M97	Char	impflg Empl. benefits - Support Srvc - Student transportation 1996-97
2082	V24M98	Char	impflg Empl. benefits - Support Srvc - Student transportation 1997-98
2083	V24M99	Char	impflg Empl. benefits - Support Srvc - Student transportation 1998-99
2084	V24M00	Char	impflg Empl. benefits - Support Srvc - Student transportation 1999-00
2085	V24M01	Char	impflg Empl. benefits - Support Srvc - Student transportation 2000-01
2086	V24M02	Char	impflg Empl. benefits - Support Srvc - Student transportation 2001-02
2087	V90M97	Char	impflg Current Exp. - Support Srvc - Business/central/other 1996-97
2088	V90M98	Char	impflg Current Exp. - Support Srvc - Business/central/other 1997-98
2089	V90M99	Char	impflg Current Exp. - Support Srvc - Business/central/other 1998-99
2090	V37M00	Char	impflg Salaries - Support Services - Business/central/other 1999-00
2091	V37M01	Char	impflg Salaries - Support Services - Business/central/other 2000-01
2092	V37M02	Char	impflg Salaries - Support Services - Business/central/other 2001-02
2093	V37M97	Char	impflg Salaries - Support Services - Business/central/other 1996-97
2094	V37M98	Char	impflg Salaries - Support Services - Business/central/other 1997-98
2095	V37M99	Char	impflg Salaries - Support Services - Business/central/other 1998-99
2096	V90M00	Char	impflg Current Exp. - Support Srvc - Business/central/other 1999-00
2097	V90M01	Char	impflg Current Exp. - Support Srvc - Business/central/other 2000-01
2098	V90M02	Char	impflg Current Exp. - Support Srvc - Business/central/other 2001-02
2099	V38M97	Char	impflg Empl. benefits - Support Srvc - Business/central/other 1996-97
2100	V38M98	Char	impflg Empl. benefits - Support Srvc - Business/central/other 1997-98
2101	V38M99	Char	impflg Empl. benefits - Support Srvc - Business/central/other 1998-99
2102	V38M00	Char	impflg Empl. benefits - Support Srvc - Business/central/other 1999-00
2103	V38M01	Char	impflg Empl. benefits - Support Srvc - Business/central/other 2000-01
2104	V38M02	Char	impflg Empl. benefits - Support Srvc - Business/central/other 2001-02
2105	COTHRM90	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1989-90
2106	COTHRM91	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1990-91

Appendix A–Record Layout – Primary File
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Name	Type	Description
2107	COTHRM92	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1991-92
2108	COTHRM93	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1992-93
2109	COTHRM94	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1993-94
2110	COTHRM95	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1994-95
2111	COTHRM96	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1995-96
2112	COTHRM97	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1996-97
2113	COTHRM98	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1997-98
2114	COTHRM99	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1998-99
2115	COTHRM00	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1999-00
2116	COTHRM01	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 2000-01
2117	COTHRM02	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 2001-02
2118	NELSCM90	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1989-90
2119	NELSCM91	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1990-91
2120	NELSCM92	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1991-92
2121	NELSCM93	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1992-93
2122	NELSCM94	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1993-94
2123	NELSCM95	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1994-95
2124	NELSCM96	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1995-96
2125	NELSCM97	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1996-97
2126	NELSCM98	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1997-98
2127	NELSCM99	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1998-99
2128	NELSCM00	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1999-00
2129	NELSCM01	Char	impflg Total Current Expenditures for Non EI-Sec Programs 2000-01

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

File name = UFNFD_90_02_1A.txt

NVAR = 2,107

NOBS = 11,518

LRECL = n/a (tab-delimited)

Release:

All finance data are in whole dollars.

Position	Variable	Type	Description
1	LEAID	Char	Unique Agency ID (NCES Assigned)
2	NAME	Char	Most Recent School Name
3	LSTREE	Char	Most recent location address
4	LCITY	Char	Most recent location city name
5	STATE	Char	State name
6	LZIP	Char	Most recent location zipcode
7	PHONE	Char	Most recent telephone number of district
8	FIPSCO	Char	FIPS county number
9	CONAME	Char	Most recent county name
10	FIPST	Char	FIPS-State Code
11	REGION	Char	Region (NE, MW, South or West) NE: Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont MW: Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Wisconsin SO: Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, West Virginia WS: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington
12	STID	Char	State Agency ID
13	YRS	Char	13 Char. Representation of the District Open 1989-90 to 2001-02
14	NXTYRID1	Char	LEAID that inherited students following its first closure
15	NXTYRID2	Char	LEAID that inherited students after the second closure
16	CMSA	Char	Metro Statistical Area ID
17	GSHI	Char	Highest grade served
18	GSLO	Char	Lowest grade served
19	CCD_TYPE	Char	CCD Agency Type 1 = Local education agency 2 = Supervisory Union component 3 = Supervisory Union admin. Center 4 = Regional 5 = State 6 = Federal 7 = Other
20	F33_SCHLEV	Char	School Level (F33) 01 = Elementary School System only 02 = Secondary School System only 03 = Elementary/secondary School System

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
			05 = Vocational or Special Education School System 06 = Nonoperating School System 07 = Education Service Agency
21	FINANCE_TYPE	Char	Finance Type 'RG' = 'Regular LEA – full grade range' 'MB' = 'Elem LEA linked to Sec LEA' 'OR' = 'Other Regular – w/o full grade range' 'PD' = 'Pseudo – Sec LEA linked with Elem LEA' 'ES' = 'Educational Service Agency' 'SE' = 'Special Education Agency' 'VE' = 'Vocational Education Agency' 'UK' = 'Unknown Type' 'OS' = 'Out of Scope for F33' 'NO' = 'Nonoperating district'
22	GOVT_TYPE	Char	Government Type (F33) 0 = State dependent 1 = County dependent 2 = City dependent 3 = Township dependent 5 = Independent
23	NO12	Num	NO 12th grade (1/0)
24	OUTLIER	Char	Year of outlier value
25	PSEUDO	Char	PSEUDO K-12 District: Yes or No
26	IDSTRING	Char	Supporting elementary LEAs
27	HH_INC_1999_ALL	Num	Med HH Income in 1999 - Total
28	HH_INC_1999_OWNER	Num	Med HH Income in 1999 - Owners
29	HH_INC_1999_RNTR	Num	Med HH Income in 1999 - Renters
30	MED_HH_VALUE_1999	Num	Med HH Value in 1999
31	MED_HH_VALUE_1989	Num	Med HH Value in 1989
32	MED_HH_INCOME_1989	Num	Med HH Income in 1989
33	SCH90	Num	Number of schools 1989-90
34	SCH91	Num	Number of schools 1990-91
35	SCH92	Num	Number of schools 1991-92
36	SCH93	Num	Number of schools 1992-93
37	SCH94	Num	Number of schools 1993-94
38	SCH95	Num	Number of schools 1994-95
39	SCH96	Num	Number of schools 1995-96
40	SCH97	Num	Number of schools 1996-97
41	SCH98	Num	Number of schools 1997-98
42	SCH99	Num	Number of schools 1998-99
43	SCH00	Num	Number of schools 1999-00
44	SCH01	Num	Number of schools 2000-01
45	SCH02	Num	Number of schools 2001-02
46	FTE90	Num	Total teachers (FTE) 1989-90
47	FTE91	Num	Total teachers (FTE) 1990-91
48	FTE92	Num	Total teachers (FTE) 1991-92
49	FTE93	Num	Total teachers (FTE) 1992-93
50	FTE94	Num	Total teachers (FTE) 1993-94

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
51	FTE95	Num	Total teachers (FTE) 1994-95
52	FTE96	Num	Total teachers (FTE) 1995-96
53	FTE97	Num	Total teachers (FTE) 1996-97
54	FTE98	Num	Total teachers (FTE) 1997-98
55	FTE99	Num	Total teachers (FTE) 1998-99
56	FTE00	Num	Total teachers (FTE) 1999-00
57	FTE01	Num	Total teachers (FTE) 2000-01
58	FTE02	Num	Total teachers (FTE) 2001-02
59	MEMBER90	Num	Total students 1989-90
60	MEMBER91	Num	Total students 1990-91
61	MEMBER92	Num	Total students 1991-92
62	MEMBER93	Num	Total students 1992-93
63	MEMBER94	Num	Total students 1993-94
64	MEMBER95	Num	Total students 1994-95
65	MEMBER96	Num	Total students 1995-96
66	MEMBER97	Num	Total students 1996-97
67	MEMBER98	Num	Total students 1997-98
68	MEMBER99	Num	Total students 1998-99
69	MEMBER00	Num	Total students 1999-00
70	MEMBER01	Num	Total students 2000-01
71	MEMBER02	Num	Total students 2001-02
72	TOTRV90	Num	Total Revenues 1989-90
73	TOTRV91	Num	Total Revenues 1990-91
74	TOTRV92	Num	Total Revenues 1991-92
75	TOTRV93	Num	Total Revenues 1992-93
76	TOTRV94	Num	Total Revenues 1993-94
77	TOTRV95	Num	Total Revenues 1994-95
78	TOTRV96	Num	Total Revenues 1995-96
79	TOTRV97	Num	Total Revenues 1996-97
80	TOTRV98	Num	Total Revenues 1997-98
81	TOTRV99	Num	Total Revenues 1998-99
82	TOTRV00	Num	Total Revenues 1999-00
83	TOTRV01	Num	Total Revenues 2000-01
84	TOTRV02	Num	Total Revenues 2001-02
85	FEDRV90	Num	Total Revenues from Federal Sources 1989-90
86	FEDRV91	Num	Total Revenues from Federal Sources 1990-91
87	FEDRV92	Num	Total Revenues from Federal Sources 1991-92
88	FEDRV93	Num	Total Revenues from Federal Sources 1992-93
89	FEDRV94	Num	Total Revenues from Federal Sources 1993-94
90	FEDRV95	Num	Total Revenues from Federal Sources 1994-95
91	FEDRV96	Num	Total Revenues from Federal Sources 1995-96
92	FEDRV97	Num	Total Revenues from Federal Sources 1996-97
93	FEDRV98	Num	Total Revenues from Federal Sources 1997-98
94	FEDRV99	Num	Total Revenues from Federal Sources 1998-99
95	FEDRV00	Num	Total Revenues from Federal Sources 1999-00
96	FEDRV01	Num	Total Revenues from Federal Sources 2000-01
97	FEDRV02	Num	Total Revenues from Federal Sources 2001-02
98	C14_92	Num	Federal Revenue - thru State - Title I 1991-92
99	C14_93	Num	Federal Revenue - thru State - Title I 1992-93

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
100	C14_94	Num	Federal Revenue - thru State - Title I 1993-94
101	C14_95	Num	Federal Revenue - thru State - Title I 1994-95
102	C14_96	Num	Federal Revenue - thru State - Title I 1995-96
103	C14_97	Num	Federal Revenue - thru State - Title I 1996-97
104	C14_98	Num	Federal Revenue - thru State - Title I 1997-98
105	C14_99	Num	Federal Revenue - thru State - Title I 1998-99
106	C14_00	Num	Federal Revenue - thru State - Title I 1999-00
107	C14_01	Num	Federal Revenue - thru State - Title I 2000-01
108	C14_02	Num	Federal Revenue - thru State - Title I 2001-02
109	C15_92	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1991-92
110	C15_93	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1992-93
111	C15_94	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1993-94
112	C15_95	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1994-95
113	C15_96	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1995-96
114	C15_97	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1996-97
115	C15_98	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1997-98
116	C15_99	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1998-99
117	C15_00	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 1999-00
118	C15_01	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 2000-01
119	C15_02	Num	Federal Rev. - thru State - Children w/ disabilities - IDEA 2001-02
120	C16_92	Num	Federal Revenue - thru State - Eisenhower math and science 1991-92
121	C16_93	Num	Federal Revenue - thru State - Eisenhower math and science 1992-93
122	C16_94	Num	Federal Revenue - thru State - Eisenhower math and science 1993-94
123	C16_95	Num	Federal Revenue - thru State - Eisenhower math and science 1994-95
124	C16_96	Num	Federal Revenue - thru State - Eisenhower math and science 1995-96
125	C16_97	Num	Federal Revenue - thru State - Eisenhower math and science 1996-97
126	C16_98	Num	Federal Revenue - thru State - Eisenhower math and science 1997-98
127	C16_99	Num	Federal Revenue - thru State - Eisenhower math and science 1998-99
128	C16_00	Num	Federal Revenue - thru State - Eisenhower math and science 1999-00
129	C16_01	Num	Federal Revenue - thru State - Eisenhower math and science 2000-01
130	C16_02	Num	Federal Revenue - thru State - Eisenhower math and science 2001-02
131	C17_92	Num	Federal Revenue - thru State - Drug free schools 1991-92
132	C17_93	Num	Federal Revenue - thru State - Drug free schools 1992-93
133	C17_94	Num	Federal Revenue - thru State - Drug free schools 1993-94
134	C17_95	Num	Federal Revenue - thru State - Drug free schools 1994-95
135	C17_96	Num	Federal Revenue - thru State - Drug free schools 1995-96
136	C17_97	Num	Federal Revenue - thru State - Drug free schools 1996-97
137	C17_98	Num	Federal Revenue - thru State - Drug free schools 1997-98
138	C17_99	Num	Federal Revenue - thru State - Drug free schools 1998-99
139	C17_00	Num	Federal Revenue - thru State - Drug free schools 1999-00
140	C17_01	Num	Federal Revenue - thru State - Drug free schools 2000-01
141	C17_02	Num	Federal Revenue - thru State - Drug free schools 2001-02
142	C18_92	Num	Federal Revenue - thru State - Title VI 1991-92
143	C18_93	Num	Federal Revenue - thru State - Title VI 1992-93
144	C18_94	Num	Federal Revenue - thru State - Title VI 1993-94
145	C18_95	Num	Federal Revenue - thru State - Title VI 1994-95
146	C18_96	Num	Federal Revenue - thru State - Title VI 1995-96
147	C18_97	Num	Federal Revenue - thru State - Title VI 1996-97
148	C18_98	Num	Federal Revenue - thru State - Title VI 1997-98

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
149	C18_99	Num	Federal Revenue - thru State - Title VI 1998-99
150	C18_00	Num	Federal Revenue - thru State - Title VI 1999-00
151	C18_01	Num	Federal Revenue - thru State - Title VI 2000-01
152	C18_02	Num	Federal Revenue - thru State - Title VI 2001-02
153	C19_92	Num	Federal Revenue - thru State - Vocational education 1991-92
154	C19_93	Num	Federal Revenue - thru State - Vocational education 1992-93
155	C19_94	Num	Federal Revenue - thru State - Vocational education 1993-94
156	C19_95	Num	Federal Revenue - thru State - Vocational education 1994-95
157	C19_96	Num	Federal Revenue - thru State - Vocational education 1995-96
158	C19_97	Num	Federal Revenue - thru State - Vocational education 1996-97
159	C19_98	Num	Federal Revenue - thru State - Vocational education 1997-98
160	C19_99	Num	Federal Revenue - thru State - Vocational education 1998-99
161	C19_00	Num	Federal Revenue - thru State - Vocational education 1999-00
162	C19_01	Num	Federal Revenue - thru State - Vocational education 2000-01
163	C19_02	Num	Federal Revenue - thru State - Vocational education 2001-02
164	C20_92	Num	Federal Revenue - thru State - Other 1991-92
165	C20_93	Num	Federal Revenue - thru State - Other 1992-93
166	C20_94	Num	Federal Revenue - thru State - Other 1993-94
167	C20_95	Num	Federal Revenue - thru State - Other 1994-95
168	C20_96	Num	Federal Revenue - thru State - Other 1995-96
169	C20_97	Num	Federal Revenue - thru State - Other 1996-97
170	C20_98	Num	Federal Revenue - thru State - Other 1997-98
171	C20_99	Num	Federal Revenue - thru State - Other 1998-99
172	C20_00	Num	Federal Revenue - thru State - Other 1999-00
173	C20_01	Num	Federal Revenue - thru State - Other 2000-01
174	C20_02	Num	Federal Revenue - thru State - Other 2001-02
175	C25_90	Num	Federal Revenue - thru State - Child Nutrition Act 1989-90
176	C25_91	Num	Federal Revenue - thru State - Child Nutrition Act 1990-91
177	C25_92	Num	Federal Revenue - thru State - Child Nutrition Act 1991-92
178	C25_93	Num	Federal Revenue - thru State - Child Nutrition Act 1992-93
179	C25_94	Num	Federal Revenue - thru State - Child Nutrition Act 1993-94
180	C25_95	Num	Federal Revenue - thru State - Child Nutrition Act 1994-95
181	C25_96	Num	Federal Revenue - thru State - Child Nutrition Act 1995-96
182	C25_97	Num	Federal Revenue - thru State - Child Nutrition Act 1996-97
183	C25_98	Num	Federal Revenue - thru State - Child Nutrition Act 1997-98
184	C25_99	Num	Federal Revenue - thru State - Child Nutrition Act 1998-99
185	C25_00	Num	Federal Revenue - thru State - Child Nutrition Act 1999-00
186	C25_01	Num	Federal Revenue - thru State - Child Nutrition Act 2000-01
187	C25_02	Num	Federal Revenue - thru State - Child Nutrition Act 2001-02
188	C36_92	Num	Federal Revenue - thru State - Unspecified 1991-92
189	C36_93	Num	Federal Revenue - thru State - Unspecified 1992-93
190	C36_94	Num	Federal Revenue - thru State - Unspecified 1993-94
191	C36_95	Num	Federal Revenue - thru State - Unspecified 1994-95
192	C36_96	Num	Federal Revenue - thru State - Unspecified 1995-96
193	C36_97	Num	Federal Revenue - thru State - Unspecified 1996-97
194	C36_98	Num	Federal Revenue - thru State - Unspecified 1997-98
195	C36_99	Num	Federal Revenue - thru State - Unspecified 1998-99
196	C36_00	Num	Federal Revenue - thru State - Unspecified 1999-00
197	C36_01	Num	Federal Revenue - thru State - Unspecified 2000-01

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
198	C36_02	Num	Federal Revenue - thru State - Unspecified 2001-02
199	B10_92	Num	Federal Revenue - Direct - Impact aid 1991-92
200	B10_93	Num	Federal Revenue - Direct - Impact aid 1992-93
201	B10_94	Num	Federal Revenue - Direct - Impact aid 1993-94
202	B10_95	Num	Federal Revenue - Direct - Impact aid 1994-95
203	B10_96	Num	Federal Revenue - Direct - Impact aid 1995-96
204	B10_97	Num	Federal Revenue - Direct - Impact aid 1996-97
205	B10_98	Num	Federal Revenue - Direct - Impact aid 1997-98
206	B10_99	Num	Federal Revenue - Direct - Impact aid 1998-99
207	B10_00	Num	Federal Revenue - Direct - Impact aid 1999-00
208	B10_01	Num	Federal Revenue - Direct - Impact aid 2000-01
209	B10_02	Num	Federal Revenue - Direct - Impact aid 2001-02
210	B11_92	Num	Federal Revenue - Direct - Bilingual education 1991-92
211	B11_93	Num	Federal Revenue - Direct - Bilingual education 1992-93
212	B11_94	Num	Federal Revenue - Direct - Bilingual education 1993-94
213	B11_95	Num	Federal Revenue - Direct - Bilingual education 1994-95
214	B11_96	Num	Federal Revenue - Direct - Bilingual education 1995-96
215	B11_97	Num	Federal Revenue - Direct - Bilingual education 1996-97
216	B11_98	Num	Federal Revenue - Direct - Bilingual education 1997-98
217	B11_99	Num	Federal Revenue - Direct - Bilingual education 1998-99
218	B11_00	Num	Federal Revenue - Direct - Bilingual education 1999-00
219	B11_01	Num	Federal Revenue - Direct - Bilingual education 2000-01
220	B11_02	Num	Federal Revenue - Direct - Bilingual education 2001-02
221	B12_92	Num	Federal Revenue - Direct - Indian education 1991-92
222	B12_93	Num	Federal Revenue - Direct - Indian education 1992-93
223	B12_94	Num	Federal Revenue - Direct - Indian education 1993-94
224	B12_95	Num	Federal Revenue - Direct - Indian education 1994-95
225	B12_96	Num	Federal Revenue - Direct - Indian education 1995-96
226	B12_97	Num	Federal Revenue - Direct - Indian education 1996-97
227	B12_98	Num	Federal Revenue - Direct - Indian education 1997-98
228	B12_99	Num	Federal Revenue - Direct - Indian education 1998-99
229	B12_00	Num	Federal Revenue - Direct - Indian education 1999-00
230	B12_01	Num	Federal Revenue - Direct - Indian education 2000-01
231	B12_02	Num	Federal Revenue - Direct - Indian education 2001-02
232	B13_92	Num	Federal Revenue - Direct - Other 1991-92
233	B13_93	Num	Federal Revenue - Direct - Other 1992-93
234	B13_94	Num	Federal Revenue - Direct - Other 1993-94
235	B13_95	Num	Federal Revenue - Direct - Other 1994-95
236	B13_96	Num	Federal Revenue - Direct - Other 1995-96
237	B13_97	Num	Federal Revenue - Direct - Other 1996-97
238	B13_98	Num	Federal Revenue - Direct - Other 1997-98
239	B13_99	Num	Federal Revenue - Direct - Other 1998-99
240	B13_00	Num	Federal Revenue - Direct - Other 1999-00
241	B13_01	Num	Federal Revenue - Direct - Other 2000-01
242	B13_02	Num	Federal Revenue - Direct - Other 2001-02
243	STREV90	Num	Total State Revenues 1989-90
244	STREV91	Num	Total State Revenues 1990-91
245	STREV92	Num	Total State Revenues 1991-92
246	STREV93	Num	Total State Revenues 1992-93

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
247	STREV94	Num	Total State Revenues 1993-94
248	STREV95	Num	Total State Revenues 1994-95
249	STREV96	Num	Total State Revenues 1995-96
250	STREV97	Num	Total State Revenues 1996-97
251	STREV98	Num	Total State Revenues 1997-98
252	STREV99	Num	Total State Revenues 1998-99
253	STREV00	Num	Total State Revenues 1999-00
254	STREV01	Num	Total State Revenues 2000-01
255	STREV02	Num	Total State Revenues 2001-02
256	C01_92	Num	State Revenue - General formula assistance 1991-92
257	C01_93	Num	State Revenue - General formula assistance 1992-93
258	C01_94	Num	State Revenue - General formula assistance 1993-94
259	C01_95	Num	State Revenue - General formula assistance 1994-95
260	C01_96	Num	State Revenue - General formula assistance 1995-96
261	C01_97	Num	State Revenue - General formula assistance 1996-97
262	C01_98	Num	State Revenue - General formula assistance 1997-98
263	C01_99	Num	State Revenue - General formula assistance 1998-99
264	C01_00	Num	State Revenue - General formula assistance 1999-00
265	C01_01	Num	State Revenue - General formula assistance 2000-01
266	C01_02	Num	State Revenue - General formula assistance 2001-02
267	C04_92	Num	State Revenue - Staff improvement programs 1991-92
268	C04_93	Num	State Revenue - Staff improvement programs 1992-93
269	C04_94	Num	State Revenue - Staff improvement programs 1993-94
270	C04_95	Num	State Revenue - Staff improvement programs 1994-95
271	C04_96	Num	State Revenue - Staff improvement programs 1995-96
272	C04_97	Num	State Revenue - Staff improvement programs 1996-97
273	C04_98	Num	State Revenue - Staff improvement programs 1997-98
274	C04_99	Num	State Revenue - Staff improvement programs 1998-99
275	C04_00	Num	State Revenue - Staff improvement programs 1999-00
276	C04_01	Num	State Revenue - Staff improvement programs 2000-01
277	C04_02	Num	State Revenue - Staff improvement programs 2001-02
278	C05_92	Num	State Revenue - Special education programs 1991-92
279	C05_93	Num	State Revenue - Special education programs 1992-93
280	C05_94	Num	State Revenue - Special education programs 1993-94
281	C05_95	Num	State Revenue - Special education programs 1994-95
282	C05_96	Num	State Revenue - Special education programs 1995-96
283	C05_97	Num	State Revenue - Special education programs 1996-97
284	C05_98	Num	State Revenue - Special education programs 1997-98
285	C05_99	Num	State Revenue - Special education programs 1998-99
286	C05_00	Num	State Revenue - Special education programs 1999-00
287	C05_01	Num	State Revenue - Special education programs 2000-01
288	C05_02	Num	State Revenue - Special education programs 2001-02
289	C06_92	Num	State Revenue - Compensatory and basic skills programs 1991-92
290	C06_93	Num	State Revenue - Compensatory and basic skills programs 1992-93
291	C06_94	Num	State Revenue - Compensatory and basic skills programs 1993-94
292	C06_95	Num	State Revenue - Compensatory and basic skills programs 1994-95
293	C06_96	Num	State Revenue - Compensatory and basic skills programs 1995-96
294	C06_97	Num	State Revenue - Compensatory and basic skills programs 1996-97
295	C06_98	Num	State Revenue - Compensatory and basic skills programs 1997-98

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
296	C06_99	Num	State Revenue - Compensatory and basic skills programs 1998-99
297	C06_00	Num	State Revenue - Compensatory and basic skills programs 1999-00
298	C06_01	Num	State Revenue - Compensatory and basic skills programs 2000-01
299	C06_02	Num	State Revenue - Compensatory and basic skills programs 2001-02
300	C07_92	Num	State Revenue - Bilingual education programs 1991-92
301	C07_93	Num	State Revenue - Bilingual education programs 1992-93
302	C07_94	Num	State Revenue - Bilingual education programs 1993-94
303	C07_95	Num	State Revenue - Bilingual education programs 1994-95
304	C07_96	Num	State Revenue - Bilingual education programs 1995-96
305	C07_97	Num	State Revenue - Bilingual education programs 1996-97
306	C07_98	Num	State Revenue - Bilingual education programs 1997-98
307	C07_99	Num	State Revenue - Bilingual education programs 1998-99
308	C07_00	Num	State Revenue - Bilingual education programs 1999-00
309	C07_01	Num	State Revenue - Bilingual education programs 2000-01
310	C07_02	Num	State Revenue - Bilingual education programs 2001-02
311	C08_92	Num	State Revenue - Gifted and talented programs 1991-92
312	C08_93	Num	State Revenue - Gifted and talented programs 1992-93
313	C08_94	Num	State Revenue - Gifted and talented programs 1993-94
314	C08_95	Num	State Revenue - Gifted and talented programs 1994-95
315	C08_96	Num	State Revenue - Gifted and talented programs 1995-96
316	C08_97	Num	State Revenue - Gifted and talented programs 1996-97
317	C08_98	Num	State Revenue - Gifted and talented programs 1997-98
318	C08_99	Num	State Revenue - Gifted and talented programs 1998-99
319	C08_00	Num	State Revenue - Gifted and talented programs 1999-00
320	C08_01	Num	State Revenue - Gifted and talented programs 2000-01
321	C08_02	Num	State Revenue - Gifted and talented programs 2001-02
322	C09_92	Num	State Revenue - Vocation education programs 1991-92
323	C09_93	Num	State Revenue - Vocation education programs 1992-93
324	C09_94	Num	State Revenue - Vocation education programs 1993-94
325	C09_95	Num	State Revenue - Vocation education programs 1994-95
326	C09_96	Num	State Revenue - Vocation education programs 1995-96
327	C09_97	Num	State Revenue - Vocation education programs 1996-97
328	C09_98	Num	State Revenue - Vocation education programs 1997-98
329	C09_99	Num	State Revenue - Vocation education programs 1998-99
330	C09_00	Num	State Revenue - Vocation education programs 1999-00
331	C09_01	Num	State Revenue - Vocation education programs 2000-01
332	C09_02	Num	State Revenue - Vocation education programs 2001-02
333	C10_92	Num	State Revenue - School lunch programs 1991-92
334	C10_93	Num	State Revenue - School lunch programs 1992-93
335	C10_94	Num	State Revenue - School lunch programs 1993-94
336	C10_95	Num	State Revenue - School lunch programs 1994-95
337	C10_96	Num	State Revenue - School lunch programs 1995-96
338	C10_97	Num	State Revenue - School lunch programs 1996-97
339	C10_98	Num	State Revenue - School lunch programs 1997-98
340	C10_99	Num	State Revenue - School lunch programs 1998-99
341	C10_00	Num	State Revenue - School lunch programs 1999-00
342	C10_01	Num	State Revenue - School lunch programs 2000-01
343	C10_02	Num	State Revenue - School lunch programs 2001-02
344	C11_92	Num	State Revenue - Capital outlay and debt services programs 1991-92

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
345	C11_93	Num	State Revenue - Capital outlay and debt services programs 1992-93
346	C11_94	Num	State Revenue - Capital outlay and debt services programs 1993-94
347	C11_95	Num	State Revenue - Capital outlay and debt services programs 1994-95
348	C11_96	Num	State Revenue - Capital outlay and debt services programs 1995-96
349	C11_97	Num	State Revenue - Capital outlay and debt services programs 1996-97
350	C11_98	Num	State Revenue - Capital outlay and debt services programs 1997-98
351	C11_99	Num	State Revenue - Capital outlay and debt services programs 1998-99
352	C11_00	Num	State Revenue - Capital outlay and debt services programs 1999-00
353	C11_01	Num	State Revenue - Capital outlay and debt services programs 2000-01
354	C11_02	Num	State Revenue - Capital outlay and debt services programs 2001-02
355	C12_92	Num	State Revenue - Transportation programs 1991-92
356	C12_93	Num	State Revenue - Transportation programs 1992-93
357	C12_94	Num	State Revenue - Transportation programs 1993-94
358	C12_95	Num	State Revenue - Transportation programs 1994-95
359	C12_96	Num	State Revenue - Transportation programs 1995-96
360	C12_97	Num	State Revenue - Transportation programs 1996-97
361	C12_98	Num	State Revenue - Transportation programs 1997-98
362	C12_99	Num	State Revenue - Transportation programs 1998-99
363	C12_00	Num	State Revenue - Transportation programs 1999-00
364	C12_01	Num	State Revenue - Transportation programs 2000-01
365	C12_02	Num	State Revenue - Transportation programs 2001-02
366	C13_92	Num	State Revenue - Other programs 1991-92
367	C13_93	Num	State Revenue - Other programs 1992-93
368	C13_94	Num	State Revenue - Other programs 1993-94
369	C13_95	Num	State Revenue - Other programs 1994-95
370	C13_96	Num	State Revenue - Other programs 1995-96
371	C13_97	Num	State Revenue - Other programs 1996-97
372	C13_98	Num	State Revenue - Other programs 1997-98
373	C13_99	Num	State Revenue - Other programs 1998-99
374	C13_00	Num	State Revenue - Other programs 1999-00
375	C13_01	Num	State Revenue - Other programs 2000-01
376	C13_02	Num	State Revenue - Other programs 2001-02
377	LOCRV90	Num	Total Local Revenues 1989-90
378	LOCRV91	Num	Total Local Revenues 1990-91
379	LOCRV92	Num	Total Local Revenues 1991-92
380	LOCRV93	Num	Total Local Revenues 1992-93
381	LOCRV94	Num	Total Local Revenues 1993-94
382	LOCRV95	Num	Total Local Revenues 1994-95
383	LOCRV96	Num	Total Local Revenues 1995-96
384	LOCRV97	Num	Total Local Revenues 1996-97
385	LOCRV98	Num	Total Local Revenues 1997-98
386	LOCRV99	Num	Total Local Revenues 1998-99
387	LOCRV00	Num	Total Local Revenues 1999-00
388	LOCRV01	Num	Total Local Revenues 2000-01
389	LOCRV02	Num	Total Local Revenues 2001-02
390	TOTEX90	Num	Total Expenditures 1989-90
391	TOTEX91	Num	Total Expenditures 1990-91
392	TOTEX92	Num	Total Expenditures 1991-92
393	TOTEX93	Num	Total Expenditures 1992-93

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
394	TOTEX94	Num	Total Expenditures 1993-94
395	TOTEX95	Num	Total Expenditures 1994-95
396	TOTEX96	Num	Total Expenditures 1995-96
397	TOTEX97	Num	Total Expenditures 1996-97
398	TOTEX98	Num	Total Expenditures 1997-98
399	TOTEX99	Num	Total Expenditures 1998-99
400	TOTEX00	Num	Total Expenditures 1999-00
401	TOTEX01	Num	Total Expenditures 2000-01
402	TOTEX02	Num	Total Expenditures 2001-02
403	CELSC90	Num	Total Current Exp. for EI-Sec Programs 1989-90
404	CELSC91	Num	Total Current Exp. for EI-Sec Programs 1990-91
405	CELSC92	Num	Total Current Exp. for EI-Sec Programs 1991-92
406	CELSC93	Num	Total Current Exp. for EI-Sec Programs 1992-93
407	CELSC94	Num	Total Current Exp. for EI-Sec Programs 1993-94
408	CELSC95	Num	Total Current Exp. for EI-Sec Programs 1994-95
409	CELSC96	Num	Total Current Exp. for EI-Sec Programs 1995-96
410	CELSC97	Num	Total Current Exp. for EI-Sec Programs 1996-97
411	CELSC98	Num	Total Current Exp. for EI-Sec Programs 1997-98
412	CELSC99	Num	Total Current Exp. for EI-Sec Programs 1998-99
413	CELSC00	Num	Total Current Exp. for EI-Sec Programs 1999-00
414	CELSC01	Num	Total Current Exp. for EI-Sec Programs 2000-01
415	CELSC02	Num	Total Current Exp. for EI-Sec Programs 2001-02
416	CAPOU90	Num	Capital Outlay Expenditures 1989-90
417	CAPOU91	Num	Capital Outlay Expenditures 1990-91
418	CAPOU92	Num	Capital Outlay Expenditures 1991-92
419	CAPOU93	Num	Capital Outlay Expenditures 1992-93
420	CAPOU94	Num	Capital Outlay Expenditures 1993-94
421	CAPOU95	Num	Capital Outlay Expenditures 1994-95
422	CAPOU96	Num	Capital Outlay Expenditures 1995-96
423	CAPOU97	Num	Capital Outlay Expenditures 1996-97
424	CAPOU98	Num	Capital Outlay Expenditures 1997-98
425	CAPOU99	Num	Capital Outlay Expenditures 1998-99
426	CAPOU00	Num	Capital Outlay Expenditures 1999-00
427	CAPOU01	Num	Capital Outlay Expenditures 2000-01
428	CAPOU02	Num	Capital Outlay Expenditures 2001-02
429	CINST90	Num	Total Current Expenditures - Instruction 1989-90
430	CINST91	Num	Total Current Expenditures - Instruction 1990-91
431	CINST92	Num	Total Current Expenditures - Instruction 1991-92
432	CINST93	Num	Total Current Expenditures - Instruction 1992-93
433	CINST94	Num	Total Current Expenditures - Instruction 1993-94
434	CINST95	Num	Total Current Expenditures - Instruction 1994-95
435	CINST96	Num	Total Current Expenditures - Instruction 1995-96
436	CINST97	Num	Total Current Expenditures - Instruction 1996-97
437	CINST98	Num	Total Current Expenditures - Instruction 1997-98
438	CINST99	Num	Total Current Expenditures - Instruction 1998-99
439	CINST00	Num	Total Current Expenditures - Instruction 1999-00
440	CINST01	Num	Total Current Expenditures - Instruction 2000-01
441	CINST02	Num	Total Current Expenditures - Instruction 2001-02
442	Z33_90	Num	Salaries - Instruction 1989-90

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
443	Z33_91	Num	Salaries - Instruction 1990-91
444	Z33_92	Num	Salaries - Instruction 1991-92
445	Z33_93	Num	Salaries - Instruction 1992-93
446	Z33_94	Num	Salaries - Instruction 1993-94
447	Z33_95	Num	Salaries - Instruction 1994-95
448	Z33_96	Num	Salaries - Instruction 1995-96
449	Z33_97	Num	Salaries - Instruction 1996-97
450	Z33_98	Num	Salaries - Instruction 1997-98
451	Z33_99	Num	Salaries - Instruction 1998-99
452	Z33_00	Num	Salaries - Instruction 1999-00
453	Z33_01	Num	Salaries - Instruction 2000-01
454	Z33_02	Num	Salaries - Instruction 2001-02
455	V10_92	Num	Employee benefits - Instruction 1991-92
456	V10_93	Num	Employee benefits - Instruction 1992-93
457	V10_94	Num	Employee benefits - Instruction 1993-94
458	V10_95	Num	Employee benefits - Instruction 1994-95
459	V10_96	Num	Employee benefits - Instruction 1995-96
460	V10_97	Num	Employee benefits - Instruction 1996-97
461	V10_98	Num	Employee benefits - Instruction 1997-98
462	V10_99	Num	Employee benefits - Instruction 1998-99
463	V10_00	Num	Employee benefits - Instruction 1999-00
464	V10_01	Num	Employee benefits - Instruction 2000-01
465	V10_02	Num	Employee benefits - Instruction 2001-02
466	CSSVC90	Num	Total Current Expenditures for Support Services 1989-90
467	CSSVC91	Num	Total Current Expenditures for Support Services 1990-91
468	CSSVC92	Num	Total Current Expenditures for Support Services 1991-92
469	CSSVC93	Num	Total Current Expenditures for Support Services 1992-93
470	CSSVC94	Num	Total Current Expenditures for Support Services 1993-94
471	CSSVC95	Num	Total Current Expenditures for Support Services 1994-95
472	CSSVC96	Num	Total Current Expenditures for Support Services 1995-96
473	CSSVC97	Num	Total Current Expenditures for Support Services 1996-97
474	CSSVC98	Num	Total Current Expenditures for Support Services 1997-98
475	CSSVC99	Num	Total Current Expenditures for Support Services 1998-99
476	CSSVC00	Num	Total Current Expenditures for Support Services 1999-00
477	CSSVC01	Num	Total Current Expenditures for Support Services 2000-01
478	CSSVC02	Num	Total Current Expenditures for Support Services 2001-02
479	E17_90	Num	Current Expenditures - Support Services - Pupils 1989-90
480	E17_91	Num	Current Expenditures - Support Services - Pupils 1990-91
481	E17_92	Num	Current Expenditures - Support Services - Pupils 1991-92
482	E17_93	Num	Current Expenditures - Support Services - Pupils 1992-93
483	E17_94	Num	Current Expenditures - Support Services - Pupils 1993-94
484	E17_95	Num	Current Expenditures - Support Services - Pupils 1994-95
485	E17_96	Num	Current Expenditures - Support Services - Pupils 1995-96
486	E17_97	Num	Current Expenditures - Support Services - Pupils 1996-97
487	E17_98	Num	Current Expenditures - Support Services - Pupils 1997-98
488	E17_99	Num	Current Expenditures - Support Services - Pupils 1998-99
489	E17_00	Num	Current Expenditures - Support Services - Pupils 1999-00
490	E17_01	Num	Current Expenditures - Support Services - Pupils 2000-01
491	E17_02	Num	Current Expenditures - Support Services - Pupils 2001-02

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
492	V11_92	Num	Salaries - Support Services - Pupils 1991-92
493	V11_93	Num	Salaries - Support Services - Pupils 1992-93
494	V11_94	Num	Salaries - Support Services - Pupils 1993-94
495	V11_95	Num	Salaries - Support Services - Pupils 1994-95
496	V11_96	Num	Salaries - Support Services - Pupils 1995-96
497	V11_97	Num	Salaries - Support Services - Pupils 1996-97
498	V11_98	Num	Salaries - Support Services - Pupils 1997-98
499	V11_99	Num	Salaries - Support Services - Pupils 1998-99
500	V11_00	Num	Salaries - Support Services - Pupils 1999-00
501	V11_01	Num	Salaries - Support Services - Pupils 2000-01
502	V11_02	Num	Salaries - Support Services - Pupils 2001-02
503	V12_92	Num	Employee benefits - Support Services - Pupils 1991-92
504	V12_93	Num	Employee benefits - Support Services - Pupils 1992-93
505	V12_94	Num	Employee benefits - Support Services - Pupils 1993-94
506	V12_95	Num	Employee benefits - Support Services - Pupils 1994-95
507	V12_96	Num	Employee benefits - Support Services - Pupils 1995-96
508	V12_97	Num	Employee benefits - Support Services - Pupils 1996-97
509	V12_98	Num	Employee benefits - Support Services - Pupils 1997-98
510	V12_99	Num	Employee benefits - Support Services - Pupils 1998-99
511	V12_00	Num	Employee benefits - Support Services - Pupils 1999-00
512	V12_01	Num	Employee benefits - Support Services - Pupils 2000-01
513	V12_02	Num	Employee benefits - Support Services - Pupils 2001-02
514	E07_90	Num	Current Exp. - Support Services - Instructional staff 1989-90
515	E07_91	Num	Current Exp. - Support Services - Instructional staff 1990-91
516	E07_92	Num	Current Exp. - Support Services - Instructional staff 1991-92
517	E07_93	Num	Current Exp. - Support Services - Instructional staff 1992-93
518	E07_94	Num	Current Exp. - Support Services - Instructional staff 1993-94
519	E07_95	Num	Current Exp. - Support Services - Instructional staff 1994-95
520	E07_96	Num	Current Exp. - Support Services - Instructional staff 1995-96
521	E07_97	Num	Current Exp. - Support Services - Instructional staff 1996-97
522	E07_98	Num	Current Exp. - Support Services - Instructional staff 1997-98
523	E07_99	Num	Current Exp. - Support Services - Instructional staff 1998-99
524	E07_00	Num	Current Exp. - Support Services - Instructional staff 1999-00
525	E07_01	Num	Current Exp. - Support Services - Instructional staff 2000-01
526	E07_02	Num	Current Exp. - Support Services - Instructional staff 2001-02
527	V13_92	Num	Salaries - Support Services - Instructional staff 1991-92
528	V13_93	Num	Salaries - Support Services - Instructional staff 1992-93
529	V13_94	Num	Salaries - Support Services - Instructional staff 1993-94
530	V13_95	Num	Salaries - Support Services - Instructional staff 1994-95
531	V13_96	Num	Salaries - Support Services - Instructional staff 1995-96
532	V13_97	Num	Salaries - Support Services - Instructional staff 1996-97
533	V13_98	Num	Salaries - Support Services - Instructional staff 1997-98
534	V13_99	Num	Salaries - Support Services - Instructional staff 1998-99
535	V13_00	Num	Salaries - Support Services - Instructional staff 1999-00
536	V13_01	Num	Salaries - Support Services - Instructional staff 2000-01
537	V13_02	Num	Salaries - Support Services - Instructional staff 2001-02
538	V14_92	Num	Empl. benefits - Support Services - Instructional staff 1991-92
539	V14_93	Num	Empl. benefits - Support Services - Instructional staff 1992-93
540	V14_94	Num	Empl. benefits - Support Services - Instructional staff 1993-94

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
541	V14_95	Num	Empl. benefits - Support Services - Instructional staff 1994-95
542	V14_96	Num	Empl. benefits - Support Services - Instructional staff 1995-96
543	V14_97	Num	Empl. benefits - Support Services - Instructional staff 1996-97
544	V14_98	Num	Empl. benefits - Support Services - Instructional staff 1997-98
545	V14_99	Num	Empl. benefits - Support Services - Instructional staff 1998-99
546	V14_00	Num	Empl. benefits - Support Services - Instructional staff 1999-00
547	V14_01	Num	Empl. benefits - Support Services - Instructional staff 2000-01
548	V14_02	Num	Empl. benefits - Support Services - Instructional staff 2001-02
549	E08_90	Num	Current Exp. - Support Services - General administration 1989-90
550	E08_91	Num	Current Exp. - Support Services - General administration 1990-91
551	E08_92	Num	Current Exp. - Support Services - General administration 1991-92
552	E08_93	Num	Current Exp. - Support Services - General administration 1992-93
553	E08_94	Num	Current Exp. - Support Services - General administration 1993-94
554	E08_95	Num	Current Exp. - Support Services - General administration 1994-95
555	E08_96	Num	Current Exp. - Support Services - General administration 1995-96
556	E08_97	Num	Current Exp. - Support Services - General administration 1996-97
557	E08_98	Num	Current Exp. - Support Services - General administration 1997-98
558	E08_99	Num	Current Exp. - Support Services - General administration 1998-99
559	E08_00	Num	Current Exp. - Support Services - General administration 1999-00
560	E08_01	Num	Current Exp. - Support Services - General administration 2000-01
561	E08_02	Num	Current Exp. - Support Services - General administration 2001-02
562	V15_92	Num	Salaries - Support Services - General administration 1991-92
563	V15_93	Num	Salaries - Support Services - General administration 1992-93
564	V15_94	Num	Salaries - Support Services - General administration 1993-94
565	V15_95	Num	Salaries - Support Services - General administration 1994-95
566	V15_96	Num	Salaries - Support Services - General administration 1995-96
567	V15_97	Num	Salaries - Support Services - General administration 1996-97
568	V15_98	Num	Salaries - Support Services - General administration 1997-98
569	V15_99	Num	Salaries - Support Services - General administration 1998-99
570	V15_00	Num	Salaries - Support Services - General administration 1999-00
571	V15_01	Num	Salaries - Support Services - General administration 2000-01
572	V15_02	Num	Salaries - Support Services - General administration 2001-02
573	V16_92	Num	Empl. benefits - Support Services - General administration 1991-92
574	V16_93	Num	Empl. benefits - Support Services - General administration 1992-93
575	V16_94	Num	Empl. benefits - Support Services - General administration 1993-94
576	V16_95	Num	Empl. benefits - Support Services - General administration 1994-95
577	V16_96	Num	Empl. benefits - Support Services - General administration 1995-96
578	V16_97	Num	Empl. benefits - Support Services - General administration 1996-97
579	V16_98	Num	Empl. benefits - Support Services - General administration 1997-98
580	V16_99	Num	Empl. benefits - Support Services - General administration 1998-99
581	V16_00	Num	Empl. benefits - Support Services - General administration 1999-00
582	V16_01	Num	Empl. benefits - Support Services - General administration 2000-01
583	V16_02	Num	Empl. benefits - Support Services - General administration 2001-02
584	E09_90	Num	Current Exp. - Support Services - School administration 1989-90
585	E09_91	Num	Current Exp. - Support Services - School administration 1990-91
586	E09_92	Num	Current Exp. - Support Services - School administration 1991-92
587	E09_93	Num	Current Exp. - Support Services - School administration 1992-93
588	E09_94	Num	Current Exp. - Support Services - School administration 1993-94
589	E09_95	Num	Current Exp. - Support Services - School administration 1994-95

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
590	E09_96	Num	Current Exp. - Support Services - School administration 1995-96
591	E09_97	Num	Current Exp. - Support Services - School administration 1996-97
592	E09_98	Num	Current Exp. - Support Services - School administration 1997-98
593	E09_99	Num	Current Exp. - Support Services - School administration 1998-99
594	E09_00	Num	Current Exp. - Support Services - School administration 1999-00
595	E09_01	Num	Current Exp. - Support Services - School administration 2000-01
596	E09_02	Num	Current Exp. - Support Services - School administration 2001-02
597	V17_92	Num	Salaries - Support Services - School administration 1991-92
598	V17_93	Num	Salaries - Support Services - School administration 1992-93
599	V17_94	Num	Salaries - Support Services - School administration 1993-94
600	V17_95	Num	Salaries - Support Services - School administration 1994-95
601	V17_96	Num	Salaries - Support Services - School administration 1995-96
602	V17_97	Num	Salaries - Support Services - School administration 1996-97
603	V17_98	Num	Salaries - Support Services - School administration 1997-98
604	V17_99	Num	Salaries - Support Services - School administration 1998-99
605	V17_00	Num	Salaries - Support Services - School administration 1999-00
606	V17_01	Num	Salaries - Support Services - School administration 2000-01
607	V17_02	Num	Salaries - Support Services - School administration 2001-02
608	V18_92	Num	Employee benefits - Support Srvcs - School administration 1991-92
609	V18_93	Num	Employee benefits - Support Srvcs - School administration 1992-93
610	V18_94	Num	Employee benefits - Support Srvcs - School administration 1993-94
611	V18_95	Num	Employee benefits - Support Srvcs - School administration 1994-95
612	V18_96	Num	Employee benefits - Support Srvcs - School administration 1995-96
613	V18_97	Num	Employee benefits - Support Srvcs - School administration 1996-97
614	V18_98	Num	Employee benefits - Support Srvcs - School administration 1997-98
615	V18_99	Num	Employee benefits - Support Srvcs - School administration 1998-99
616	V18_00	Num	Employee benefits - Support Srvcs - School administration 1999-00
617	V18_01	Num	Employee benefits - Support Srvcs - School administration 2000-01
618	V18_02	Num	Employee benefits - Support Srvcs - School administration 2001-02
619	V40_92	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1991-92
620	V40_93	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1992-93
621	V40_94	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1993-94
622	V40_95	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1994-95
623	V40_96	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1995-96
624	V40_97	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1996-97
625	V40_98	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1997-98
626	V40_99	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1998-99
627	V40_00	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 1999-00
628	V40_01	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 2000-01
629	V40_02	Num	Current Exp. - Support Srvcs - Operation & maintenance of plant 2001-02
630	V21_92	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1991-92
631	V21_93	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1992-93
632	V21_94	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1993-94
633	V21_95	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1994-95
634	V21_96	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1995-96
635	V21_97	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1996-97
636	V21_98	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1997-98
637	V21_99	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1998-99
638	V21_00	Num	Salaries - Support Srvcs - Operation & maintenance of plant 1999-00

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
639	V21_01	Num	Salaries - Support Srvcs - Operation & maintenance of plant 2000-01
640	V21_02	Num	Salaries - Support Srvcs - Operation & maintenance of plant 2001-02
641	V22_92	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1991-92
642	V22_93	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1992-93
643	V22_94	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1993-94
644	V22_95	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1994-95
645	V22_96	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1995-96
646	V22_97	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1996-97
647	V22_98	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1997-98
648	V22_99	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1998-99
649	V22_00	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 1999-00
650	V22_01	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 2000-01
651	V22_02	Num	Empl. benefits - Support Srvcs - Operation & maintenance of plant 2001-02
652	V45_92	Num	Current Exp. - Support Services - Student transportation 1991-92
653	V45_93	Num	Current Exp. - Support Services - Student transportation 1992-93
654	V45_94	Num	Current Exp. - Support Services - Student transportation 1993-94
655	V45_95	Num	Current Exp. - Support Services - Student transportation 1994-95
656	V45_96	Num	Current Exp. - Support Services - Student transportation 1995-96
657	V45_97	Num	Current Exp. - Support Services - Student transportation 1996-97
658	V45_98	Num	Current Exp. - Support Services - Student transportation 1997-98
659	V45_99	Num	Current Exp. - Support Services - Student transportation 1998-99
660	V45_00	Num	Current Exp. - Support Services - Student transportation 1999-00
661	V45_01	Num	Current Exp. - Support Services - Student transportation 2000-01
662	V45_02	Num	Current Exp. - Support Services - Student transportation 2001-02
663	V23_92	Num	Salaries - Support Services - Student transportation 1991-92
664	V23_93	Num	Salaries - Support Services - Student transportation 1992-93
665	V23_94	Num	Salaries - Support Services - Student transportation 1993-94
666	V23_95	Num	Salaries - Support Services - Student transportation 1994-95
667	V23_96	Num	Salaries - Support Services - Student transportation 1995-96
668	V23_97	Num	Salaries - Support Services - Student transportation 1996-97
669	V23_98	Num	Salaries - Support Services - Student transportation 1997-98
670	V23_99	Num	Salaries - Support Services - Student transportation 1998-99
671	V23_00	Num	Salaries - Support Services - Student transportation 1999-00
672	V23_01	Num	Salaries - Support Services - Student transportation 2000-01
673	V23_02	Num	Salaries - Support Services - Student transportation 2001-02
674	V24_92	Num	Empl. benefits - Support Services - Student transportation 1991-92
675	V24_93	Num	Empl. benefits - Support Services - Student transportation 1992-93
676	V24_94	Num	Empl. benefits - Support Services - Student transportation 1993-94
677	V24_95	Num	Empl. benefits - Support Services - Student transportation 1994-95
678	V24_96	Num	Empl. benefits - Support Services - Student transportation 1995-96
679	V24_97	Num	Empl. benefits - Support Services - Student transportation 1996-97
680	V24_98	Num	Empl. benefits - Support Services - Student transportation 1997-98
681	V24_99	Num	Empl. benefits - Support Services - Student transportation 1998-99
682	V24_00	Num	Empl. benefits - Support Services - Student transportation 1999-00
683	V24_01	Num	Empl. benefits - Support Services - Student transportation 2000-01
684	V24_02	Num	Empl. benefits - Support Services - Student transportation 2001-02
685	V90_97	Num	Current Exp. - Support Services - Business/Central/Other 1996-97
686	V90_98	Num	Current Exp. - Support Services - Business/Central/Other 1997-98
687	V90_99	Num	Current Exp. - Support Services - Business/Central/Other 1998-99

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
688	V90_00	Num	Current Exp. - Support Services - Business/Central/Other 1999-00
689	V90_01	Num	Current Exp. - Support Services - Business/Central/Other 2000-01
690	V90_02	Num	Current Exp. - Support Services - Business/Central/Other 2001-02
691	V37_97	Num	Salaries - Support Services - Business/Central/Other 1996-97
692	V37_98	Num	Salaries - Support Services - Business/Central/Other 1997-98
693	V37_99	Num	Salaries - Support Services - Business/Central/Other 1998-99
694	V37_00	Num	Salaries - Support Services - Business/Central/Other 1999-00
695	V37_01	Num	Salaries - Support Services - Business/Central/Other 2000-01
696	V37_02	Num	Salaries - Support Services - Business/Central/Other 2001-02
697	V38_97	Num	Empl. benefits - Support Services - Business/Central/Other 1996-97
698	V38_98	Num	Empl. benefits - Support Services - Business/Central/Other 1997-98
699	V38_99	Num	Empl. benefits - Support Services - Business/Central/Other 1998-99
700	V38_00	Num	Empl. benefits - Support Services - Business/Central/Other 1999-00
701	V38_01	Num	Empl. benefits - Support Services - Business/Central/Other 2000-01
702	V38_02	Num	Empl. benefits - Support Services - Business/Central/Other 2001-02
703	COTHR90	Num	Total Current Expenditures for Other EI-Sec Programs 1989-90
704	COTHR91	Num	Total Current Expenditures for Other EI-Sec Programs 1990-91
705	COTHR92	Num	Total Current Expenditures for Other EI-Sec Programs 1991-92
706	COTHR93	Num	Total Current Expenditures for Other EI-Sec Programs 1992-93
707	COTHR94	Num	Total Current Expenditures for Other EI-Sec Programs 1993-94
708	COTHR95	Num	Total Current Expenditures for Other EI-Sec Programs 1994-95
709	COTHR96	Num	Total Current Expenditures for Other EI-Sec Programs 1995-96
710	COTHR97	Num	Total Current Expenditures for Other EI-Sec Programs 1996-97
711	COTHR98	Num	Total Current Expenditures for Other EI-Sec Programs 1997-98
712	COTHR99	Num	Total Current Expenditures for Other EI-Sec Programs 1998-99
713	COTHR00	Num	Total Current Expenditures for Other EI-Sec Programs 1999-00
714	COTHR01	Num	Total Current Expenditures for Other EI-Sec Programs 2000-01
715	COTHR02	Num	Total Current Expenditures for Other EI-Sec Programs 2001-02
716	NELSC90	Num	Total Current Expenditures for Non EI-Sec Programs 1989-90
717	NELSC91	Num	Total Current Expenditures for Non EI-Sec Programs 1990-91
718	NELSC92	Num	Total Current Expenditures for Non EI-Sec Programs 1991-92
719	NELSC93	Num	Total Current Expenditures for Non EI-Sec Programs 1992-93
720	NELSC94	Num	Total Current Expenditures for Non EI-Sec Programs 1993-94
721	NELSC95	Num	Total Current Expenditures for Non EI-Sec Programs 1994-95
722	NELSC96	Num	Total Current Expenditures for Non EI-Sec Programs 1995-96
723	NELSC97	Num	Total Current Expenditures for Non EI-Sec Programs 1996-97
724	NELSC98	Num	Total Current Expenditures for Non EI-Sec Programs 1997-98
725	NELSC99	Num	Total Current Expenditures for Non EI-Sec Programs 1998-99
726	NELSC00	Num	Total Current Expenditures for Non EI-Sec Programs 1999-00
727	NELSC01	Num	Total Current Expenditures for Non EI-Sec Programs 2000-01
728	NELSC02	Num	Total Current Expenditures for Non EI-Sec Programs 2001-02
729	PTOTRV90	Num	Per-Pupil Total Revenue 1989-90
730	PTOTRV91	Num	Per-Pupil Total Revenue 1990-91
731	PTOTRV92	Num	Per-Pupil Total Revenue 1991-92
732	PTOTRV93	Num	Per-Pupil Total Revenue 1992-93
733	PTOTRV94	Num	Per-Pupil Total Revenue 1993-94
734	PTOTRV95	Num	Per-Pupil Total Revenue 1994-95
735	PTOTRV96	Num	Per-Pupil Total Revenue 1995-96
736	PTOTRV97	Num	Per-Pupil Total Revenue 1996-97

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
737	PTOTRV98	Num	Per-Pupil Total Revenue 1997-98
738	PTOTRV99	Num	Per-Pupil Total Revenue 1998-99
739	PTOTRV00	Num	Per-Pupil Total Revenue 1999-00
740	PTOTRV01	Num	Per-Pupil Total Revenue 2000-01
741	PTOTRV02	Num	Per-Pupil Total Revenue 2001-02
742	PFEDRV90	Num	Per-Pupil Total Revenue from Federal Sources 1989-90
743	PFEDRV91	Num	Per-Pupil Total Revenue from Federal Sources 1990-91
744	PFEDRV92	Num	Per-Pupil Total Revenue from Federal Sources 1991-92
745	PFEDRV93	Num	Per-Pupil Total Revenue from Federal Sources 1992-93
746	PFEDRV94	Num	Per-Pupil Total Revenue from Federal Sources 1993-94
747	PFEDRV95	Num	Per-Pupil Total Revenue from Federal Sources 1994-95
748	PFEDRV96	Num	Per-Pupil Total Revenue from Federal Sources 1995-96
749	PFEDRV97	Num	Per-Pupil Total Revenue from Federal Sources 1996-97
750	PFEDRV98	Num	Per-Pupil Total Revenue from Federal Sources 1997-98
751	PFEDRV99	Num	Per-Pupil Total Revenue from Federal Sources 1998-99
752	PFEDRV00	Num	Per-Pupil Total Revenue from Federal Sources 1999-00
753	PFEDRV01	Num	Per-Pupil Total Revenue from Federal Sources 2000-01
754	PFEDRV02	Num	Per-Pupil Total Revenue from Federal Sources 2001-02
755	PC14_92	Num	Per-pupil Federal Revenue - thru State - Title I 1991-92
756	PC14_93	Num	Per-pupil Federal Revenue - thru State - Title I 1992-93
757	PC14_94	Num	Per-pupil Federal Revenue - thru State - Title I 1993-94
758	PC14_95	Num	Per-pupil Federal Revenue - thru State - Title I 1994-95
759	PC14_96	Num	Per-pupil Federal Revenue - thru State - Title I 1995-96
760	PC14_97	Num	Per-pupil Federal Revenue - thru State - Title I 1996-97
761	PC14_98	Num	Per-pupil Federal Revenue - thru State - Title I 1997-98
762	PC14_99	Num	Per-pupil Federal Revenue - thru State - Title I 1998-99
763	PC14_00	Num	Per-pupil Federal Revenue - thru State - Title I 1999-00
764	PC14_01	Num	Per-pupil Federal Revenue - thru State - Title I 2000-01
765	PC14_02	Num	Per-pupil Federal Revenue - thru State - Title I 2001-02
766	PC15_92	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1991-92
767	PC15_93	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1992-93
768	PC15_94	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1993-94
769	PC15_95	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1994-95
770	PC15_96	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1995-96
771	PC15_97	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1996-97
772	PC15_98	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1997-98
773	PC15_99	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1998-99
774	PC15_00	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 1999-00
775	PC15_01	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 2000-01
776	PC15_02	Num	Per-pupil Fed. Rev. - thru State - Children w/disabilities 2001-02
777	PC16_92	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1991-92
778	PC16_93	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1992-93
779	PC16_94	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1993-94
780	PC16_95	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1994-95
781	PC16_96	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1995-96
782	PC16_97	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1996-97
783	PC16_98	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1997-98
784	PC16_99	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1998-99
785	PC16_00	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 1999-00

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
786	PC16_01	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 2000-01
787	PC16_02	Num	Per-pupil Fed. Rev. - thru State - Eisenhower math science 2001-02
788	PC17_92	Num	Per-pupil Federal Revenue - thru State - drug free school 1991-92
789	PC17_93	Num	Per-pupil Federal Revenue - thru State - drug free school 1992-93
790	PC17_94	Num	Per-pupil Federal Revenue - thru State - drug free school 1993-94
791	PC17_95	Num	Per-pupil Federal Revenue - thru State - drug free school 1994-95
792	PC17_96	Num	Per-pupil Federal Revenue - thru State - drug free school 1995-96
793	PC17_97	Num	Per-pupil Federal Revenue - thru State - drug free school 1996-97
794	PC17_98	Num	Per-pupil Federal Revenue - thru State - drug free school 1997-98
795	PC17_99	Num	Per-pupil Federal Revenue - thru State - drug free school 1998-99
796	PC17_00	Num	Per-pupil Federal Revenue - thru State - drug free school 1999-00
797	PC17_01	Num	Per-pupil Federal Revenue - thru State - drug free school 2000-01
798	PC17_02	Num	Per-pupil Federal Revenue - thru State - drug free school 2001-02
799	PC18_92	Num	Per-pupil Federal Revenue - thru State - Title VI 1991-92
800	PC18_93	Num	Per-pupil Federal Revenue - thru State - Title VI 1992-93
801	PC18_94	Num	Per-pupil Federal Revenue - thru State - Title VI 1993-94
802	PC18_95	Num	Per-pupil Federal Revenue - thru State - Title VI 1994-95
803	PC18_96	Num	Per-pupil Federal Revenue - thru State - Title VI 1995-96
804	PC18_97	Num	Per-pupil Federal Revenue - thru State - Title VI 1996-97
805	PC18_98	Num	Per-pupil Federal Revenue - thru State - Title VI 1997-98
806	PC18_99	Num	Per-pupil Federal Revenue - thru State - Title VI 1998-99
807	PC18_00	Num	Per-pupil Federal Revenue - thru State - Title VI 1999-00
808	PC18_01	Num	Per-pupil Federal Revenue - thru State - Title VI 2000-01
809	PC18_02	Num	Per-pupil Federal Revenue - thru State - Title VI 2001-02
810	PC19_92	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1991-92
811	PC19_93	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1992-93
812	PC19_94	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1993-94
813	PC19_95	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1994-95
814	PC19_96	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1995-96
815	PC19_97	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1996-97
816	PC19_98	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1997-98
817	PC19_99	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1998-99
818	PC19_00	Num	Per-pupil Fed. Rev. - thru state - Vocational education 1999-00
819	PC19_01	Num	Per-pupil Fed. Rev. - thru state - Vocational education 2000-01
820	PC19_02	Num	Per-pupil Fed. Rev. - thru state - Vocational education 2001-02
821	PC20_92	Num	Per-pupil Federal Revenue - thru State - Other 1991-92
822	PC20_93	Num	Per-pupil Federal Revenue - thru State - Other 1992-93
823	PC20_94	Num	Per-pupil Federal Revenue - thru State - Other 1993-94
824	PC20_95	Num	Per-pupil Federal Revenue - thru State - Other 1994-95
825	PC20_96	Num	Per-pupil Federal Revenue - thru State - Other 1995-96
826	PC20_97	Num	Per-pupil Federal Revenue - thru State - Other 1996-97
827	PC20_98	Num	Per-pupil Federal Revenue - thru State - Other 1997-98
828	PC20_99	Num	Per-pupil Federal Revenue - thru State - Other 1998-99
829	PC20_00	Num	Per-pupil Federal Revenue - thru State - Other 1999-00
830	PC20_01	Num	Per-pupil Federal Revenue - thru State - Other 2000-01
831	PC20_02	Num	Per-pupil Federal Revenue - thru State - Other 2001-02
832	PC25_90	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1989-90
833	PC25_91	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1990-91
834	PC25_92	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1991-92

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
835	PC25_93	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1992-93
836	PC25_94	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1993-94
837	PC25_95	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1994-95
838	PC25_96	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1995-96
839	PC25_97	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1996-97
840	PC25_98	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1997-98
841	PC25_99	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1998-99
842	PC25_00	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 1999-00
843	PC25_01	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 2000-01
844	PC25_02	Num	Per-pupil Fed. Rev. - thru State - Child Nutrition Act 2001-02
845	PC36_92	Num	Per-pupil Federal Revenue - thru State - Unspecified 1991-92
846	PC36_93	Num	Per-pupil Federal Revenue - thru State - Unspecified 1992-93
847	PC36_94	Num	Per-pupil Federal Revenue - thru State - Unspecified 1993-94
848	PC36_95	Num	Per-pupil Federal Revenue - thru State - Unspecified 1994-95
849	PC36_96	Num	Per-pupil Federal Revenue - thru State - Unspecified 1995-96
850	PC36_97	Num	Per-pupil Federal Revenue - thru State - Unspecified 1996-97
851	PC36_98	Num	Per-pupil Federal Revenue - thru State - Unspecified 1997-98
852	PC36_99	Num	Per-pupil Federal Revenue - thru State - Unspecified 1998-99
853	PC36_00	Num	Per-pupil Federal Revenue - thru State - Unspecified 1999-00
854	PC36_01	Num	Per-pupil Federal Revenue - thru State - Unspecified 2000-01
855	PC36_02	Num	Per-pupil Federal Revenue - thru State - Unspecified 2001-02
856	PB10_92	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1991-92
857	PB10_93	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1992-93
858	PB10_94	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1993-94
859	PB10_95	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1994-95
860	PB10_96	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1995-96
861	PB10_97	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1996-97
862	PB10_98	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1997-98
863	PB10_99	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1998-99
864	PB10_00	Num	Per-pupil Federal Revenue - Direct - Impact Aid 1999-00
865	PB10_01	Num	Per-pupil Federal Revenue - Direct - Impact Aid 2000-01
866	PB10_02	Num	Per-pupil Federal Revenue - Direct - Impact Aid 2001-02
867	PB11_92	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1991-92
868	PB11_93	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1992-93
869	PB11_94	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1993-94
870	PB11_95	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1994-95
871	PB11_96	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1995-96
872	PB11_97	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1996-97
873	PB11_98	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1997-98
874	PB11_99	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1998-99
875	PB11_00	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 1999-00
876	PB11_01	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 2000-01
877	PB11_02	Num	Per-pupil Fed. Rev. - Direct - Bilingual education 2001-02
878	PB12_92	Num	Per-pupil Federal Revenue - Direct - Indian education 1991-92
879	PB12_93	Num	Per-pupil Federal Revenue - Direct - Indian education 1992-93
880	PB12_94	Num	Per-pupil Federal Revenue - Direct - Indian education 1993-94
881	PB12_95	Num	Per-pupil Federal Revenue - Direct - Indian education 1994-95
882	PB12_96	Num	Per-pupil Federal Revenue - Direct - Indian education 1995-96
883	PB12_97	Num	Per-pupil Federal Revenue - Direct - Indian education 1996-97

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
884	PB12_98	Num	Per-pupil Federal Revenue - Direct - Indian education 1997-98
885	PB12_99	Num	Per-pupil Federal Revenue - Direct - Indian education 1998-99
886	PB12_00	Num	Per-pupil Federal Revenue - Direct - Indian education 1999-00
887	PB12_01	Num	Per-pupil Federal Revenue - Direct - Indian education 2000-01
888	PB12_02	Num	Per-pupil Federal Revenue - Direct - Indian education 2001-02
889	PB13_92	Num	Per-pupil Federal Revenue - Direct - Other 1991-92
890	PB13_93	Num	Per-pupil Federal Revenue - Direct - Other 1992-93
891	PB13_94	Num	Per-pupil Federal Revenue - Direct - Other 1993-94
892	PB13_95	Num	Per-pupil Federal Revenue - Direct - Other 1994-95
893	PB13_96	Num	Per-pupil Federal Revenue - Direct - Other 1995-96
894	PB13_97	Num	Per-pupil Federal Revenue - Direct - Other 1996-97
895	PB13_98	Num	Per-pupil Federal Revenue - Direct - Other 1997-98
896	PB13_99	Num	Per-pupil Federal Revenue - Direct - Other 1998-99
897	PB13_00	Num	Per-pupil Federal Revenue - Direct - Other 1999-00
898	PB13_01	Num	Per-pupil Federal Revenue - Direct - Other 2000-01
899	PB13_02	Num	Per-pupil Federal Revenue - Direct - Other 2001-02
900	PSTREV90	Num	Per-Pupil Total Revenue from State Sources 1989-90
901	PSTREV91	Num	Per-Pupil Total Revenue from State Sources 1990-91
902	PSTREV92	Num	Per-Pupil Total Revenue from State Sources 1991-92
903	PSTREV93	Num	Per-Pupil Total Revenue from State Sources 1992-93
904	PSTREV94	Num	Per-Pupil Total Revenue from State Sources 1993-94
905	PSTREV95	Num	Per-Pupil Total Revenue from State Sources 1994-95
906	PSTREV96	Num	Per-Pupil Total Revenue from State Sources 1995-96
907	PSTREV97	Num	Per-Pupil Total Revenue from State Sources 1996-97
908	PSTREV98	Num	Per-Pupil Total Revenue from State Sources 1997-98
909	PSTREV99	Num	Per-Pupil Total Revenue from State Sources 1998-99
910	PSTREV00	Num	Per-Pupil Total Revenue from State Sources 1999-00
911	PSTREV01	Num	Per-Pupil Total Revenue from State Sources 2000-01
912	PSTREV02	Num	Per-Pupil Total Revenue from State Sources 2001-02
913	PC01_92	Num	Per-pupil State Revenue - General formula assistance 1991-92
914	PC01_93	Num	Per-pupil State Revenue - General formula assistance 1992-93
915	PC01_94	Num	Per-pupil State Revenue - General formula assistance 1993-94
916	PC01_95	Num	Per-pupil State Revenue - General formula assistance 1994-95
917	PC01_96	Num	Per-pupil State Revenue - General formula assistance 1995-96
918	PC01_97	Num	Per-pupil State Revenue - General formula assistance 1996-97
919	PC01_98	Num	Per-pupil State Revenue - General formula assistance 1997-98
920	PC01_99	Num	Per-pupil State Revenue - General formula assistance 1998-99
921	PC01_00	Num	Per-pupil State Revenue - General formula assistance 1999-00
922	PC01_01	Num	Per-pupil State Revenue - General formula assistance 2000-01
923	PC01_02	Num	Per-pupil State Revenue - General formula assistance 2001-02
924	PC04_92	Num	Per-pupil State Revenue - Staff improvement programs 1991-92
925	PC04_93	Num	Per-pupil State Revenue - Staff improvement programs 1992-93
926	PC04_94	Num	Per-pupil State Revenue - Staff improvement programs 1993-94
927	PC04_95	Num	Per-pupil State Revenue - Staff improvement programs 1994-95
928	PC04_96	Num	Per-pupil State Revenue - Staff improvement programs 1995-96
929	PC04_97	Num	Per-pupil State Revenue - Staff improvement programs 1996-97
930	PC04_98	Num	Per-pupil State Revenue - Staff improvement programs 1997-98
931	PC04_99	Num	Per-pupil State Revenue - Staff improvement programs 1998-99
932	PC04_00	Num	Per-pupil State Revenue - Staff improvement programs 1999-00

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
933	PC04_01	Num	Per-pupil State Revenue - Staff improvement programs 2000-01
934	PC04_02	Num	Per-pupil State Revenue - Staff improvement programs 2001-02
935	PC05_92	Num	Per-pupil State Revenue - Special education programs 1991-92
936	PC05_93	Num	Per-pupil State Revenue - Special education programs 1992-93
937	PC05_94	Num	Per-pupil State Revenue - Special education programs 1993-94
938	PC05_95	Num	Per-pupil State Revenue - Special education programs 1994-95
939	PC05_96	Num	Per-pupil State Revenue - Special education programs 1995-96
940	PC05_97	Num	Per-pupil State Revenue - Special education programs 1996-97
941	PC05_98	Num	Per-pupil State Revenue - Special education programs 1997-98
942	PC05_99	Num	Per-pupil State Revenue - Special education programs 1998-99
943	PC05_00	Num	Per-pupil State Revenue - Special education programs 1999-00
944	PC05_01	Num	Per-pupil State Revenue - Special education programs 2000-01
945	PC05_02	Num	Per-pupil State Revenue - Special education programs 2001-02
946	PC06_92	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1991-92
947	PC06_93	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1992-93
948	PC06_94	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1993-94
949	PC06_95	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1994-95
950	PC06_96	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1995-96
951	PC06_97	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1996-97
952	PC06_98	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1997-98
953	PC06_99	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1998-99
954	PC06_00	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 1999-00
955	PC06_01	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 2000-01
956	PC06_02	Num	Per-pupil State Rev. - Govt. - Compensatory ED/Basic skills 2001-02
957	PC07_92	Num	Per-pupil State Revenue - Bilingual education programs 1991-92
958	PC07_93	Num	Per-pupil State Revenue - Bilingual education programs 1992-93
959	PC07_94	Num	Per-pupil State Revenue - Bilingual education programs 1993-94
960	PC07_95	Num	Per-pupil State Revenue - Bilingual education programs 1994-95
961	PC07_96	Num	Per-pupil State Revenue - Bilingual education programs 1995-96
962	PC07_97	Num	Per-pupil State Revenue - Bilingual education programs 1996-97
963	PC07_98	Num	Per-pupil State Revenue - Bilingual education programs 1997-98
964	PC07_99	Num	Per-pupil State Revenue - Bilingual education programs 1998-99
965	PC07_00	Num	Per-pupil State Revenue - Bilingual education programs 1999-00
966	PC07_01	Num	Per-pupil State Revenue - Bilingual education programs 2000-01
967	PC07_02	Num	Per-pupil State Revenue - Bilingual education programs 2001-02
968	PC08_92	Num	Per-pupil State Revenue - Gifted and talented programs 1991-92
969	PC08_93	Num	Per-pupil State Revenue - Gifted and talented programs 1992-93
970	PC08_94	Num	Per-pupil State Revenue - Gifted and talented programs 1993-94
971	PC08_95	Num	Per-pupil State Revenue - Gifted and talented programs 1994-95
972	PC08_96	Num	Per-pupil State Revenue - Gifted and talented programs 1995-96
973	PC08_97	Num	Per-pupil State Revenue - Gifted and talented programs 1996-97
974	PC08_98	Num	Per-pupil State Revenue - Gifted and talented programs 1997-98
975	PC08_99	Num	Per-pupil State Revenue - Gifted and talented programs 1998-99
976	PC08_00	Num	Per-pupil State Revenue - Gifted and talented programs 1999-00
977	PC08_01	Num	Per-pupil State Revenue - Gifted and talented programs 2000-01
978	PC08_02	Num	Per-pupil State Revenue - Gifted and talented programs 2001-02
979	PC09_92	Num	Per-pupil State Revenue - Vocational education programs 1991-92
980	PC09_93	Num	Per-pupil State Revenue - Vocational education programs 1992-93
981	PC09_94	Num	Per-pupil State Revenue - Vocational education programs 1993-94

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
982	PC09_95	Num	Per-pupil State Revenue - Vocational education programs 1994-95
983	PC09_96	Num	Per-pupil State Revenue - Vocational education programs 1995-96
984	PC09_97	Num	Per-pupil State Revenue - Vocational education programs 1996-97
985	PC09_98	Num	Per-pupil State Revenue - Vocational education programs 1997-98
986	PC09_99	Num	Per-pupil State Revenue - Vocational education programs 1998-99
987	PC09_00	Num	Per-pupil State Revenue - Vocational education programs 1999-00
988	PC09_01	Num	Per-pupil State Revenue - Vocational education programs 2000-01
989	PC09_02	Num	Per-pupil State Revenue - Vocational education programs 2001-02
990	PC10_92	Num	Per-pupil State Revenue - School lunch programs 1991-92
991	PC10_93	Num	Per-pupil State Revenue - School lunch programs 1992-93
992	PC10_94	Num	Per-pupil State Revenue - School lunch programs 1993-94
993	PC10_95	Num	Per-pupil State Revenue - School lunch programs 1994-95
994	PC10_96	Num	Per-pupil State Revenue - School lunch programs 1995-96
995	PC10_97	Num	Per-pupil State Revenue - School lunch programs 1996-97
996	PC10_98	Num	Per-pupil State Revenue - School lunch programs 1997-98
997	PC10_99	Num	Per-pupil State Revenue - School lunch programs 1998-99
998	PC10_00	Num	Per-pupil State Revenue - School lunch programs 1999-00
999	PC10_01	Num	Per-pupil State Revenue - School lunch programs 2000-01
1000	PC10_02	Num	Per-pupil State Revenue - School lunch programs 2001-02
1001	PC11_92	Num	Per-pupil State Revenue - Capital outlay 1991-92
1002	PC11_93	Num	Per-pupil State Revenue - Capital outlay 1992-93
1003	PC11_94	Num	Per-pupil State Revenue - Capital outlay 1993-94
1004	PC11_95	Num	Per-pupil State Revenue - Capital outlay 1994-95
1005	PC11_96	Num	Per-pupil State Revenue - Capital outlay 1995-96
1006	PC11_97	Num	Per-pupil State Revenue - Capital outlay 1996-97
1007	PC11_98	Num	Per-pupil State Revenue - Capital outlay 1997-98
1008	PC11_99	Num	Per-pupil State Revenue - Capital outlay 1998-99
1009	PC11_00	Num	Per-pupil State Revenue - Capital outlay 1999-00
1010	PC11_01	Num	Per-pupil State Revenue - Capital outlay 2000-01
1011	PC11_02	Num	Per-pupil State Revenue - Capital outlay 2001-02
1012	PC12_92	Num	Per-pupil State Revenue - Transportation programs 1991-92
1013	PC12_93	Num	Per-pupil State Revenue - Transportation programs 1992-93
1014	PC12_94	Num	Per-pupil State Revenue - Transportation programs 1993-94
1015	PC12_95	Num	Per-pupil State Revenue - Transportation programs 1994-95
1016	PC12_96	Num	Per-pupil State Revenue - Transportation programs 1995-96
1017	PC12_97	Num	Per-pupil State Revenue - Transportation programs 1996-97
1018	PC12_98	Num	Per-pupil State Revenue - Transportation programs 1997-98
1019	PC12_99	Num	Per-pupil State Revenue - Transportation programs 1998-99
1020	PC12_00	Num	Per-pupil State Revenue - Transportation programs 1999-00
1021	PC12_01	Num	Per-pupil State Revenue - Transportation programs 2000-01
1022	PC12_02	Num	Per-pupil State Revenue - Transportation programs 2001-02
1023	PC13_92	Num	Per-pupil State Revenue - Other programs 1991-92
1024	PC13_93	Num	Per-pupil State Revenue - Other programs 1992-93
1025	PC13_94	Num	Per-pupil State Revenue - Other programs 1993-94
1026	PC13_95	Num	Per-pupil State Revenue - Other programs 1994-95
1027	PC13_96	Num	Per-pupil State Revenue - Other programs 1995-96
1028	PC13_97	Num	Per-pupil State Revenue - Other programs 1996-97
1029	PC13_98	Num	Per-pupil State Revenue - Other programs 1997-98
1030	PC13_99	Num	Per-pupil State Revenue - Other programs 1998-99

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1031	PC13_00	Num	Per-pupil State Revenue - Other programs 1999-00
1032	PC13_01	Num	Per-pupil State Revenue - Other programs 2000-01
1033	PC13_02	Num	Per-pupil State Revenue - Other programs 2001-02
1034	PLOCRV90	Num	Per-Pupil Total Revenue from Local Sources 1989-90
1035	PLOCRV91	Num	Per-Pupil Total Revenue from Local Sources 1990-91
1036	PLOCRV92	Num	Per-Pupil Total Revenue from Local Sources 1991-92
1037	PLOCRV93	Num	Per-Pupil Total Revenue from Local Sources 1992-93
1038	PLOCRV94	Num	Per-Pupil Total Revenue from Local Sources 1993-94
1039	PLOCRV95	Num	Per-Pupil Total Revenue from Local Sources 1994-95
1040	PLOCRV96	Num	Per-Pupil Total Revenue from Local Sources 1995-96
1041	PLOCRV97	Num	Per-Pupil Total Revenue from Local Sources 1996-97
1042	PLOCRV98	Num	Per-Pupil Total Revenue from Local Sources 1997-98
1043	PLOCRV99	Num	Per-Pupil Total Revenue from Local Sources 1998-99
1044	PLOCRV00	Num	Per-Pupil Total Revenue from Local Sources 1999-00
1045	PLOCRV01	Num	Per-Pupil Total Revenue from Local Sources 2000-01
1046	PLOCRV02	Num	Per-Pupil Total Revenue from Local Sources 2001-02
1047	PTOTEX90	Num	Per-Pupil Total Expenditures 1989-90
1048	PTOTEX91	Num	Per-Pupil Total Expenditures 1990-91
1049	PTOTEX92	Num	Per-Pupil Total Expenditures 1991-92
1050	PTOTEX93	Num	Per-Pupil Total Expenditures 1992-93
1051	PTOTEX94	Num	Per-Pupil Total Expenditures 1993-94
1052	PTOTEX95	Num	Per-Pupil Total Expenditures 1994-95
1053	PTOTEX96	Num	Per-Pupil Total Expenditures 1995-96
1054	PTOTEX97	Num	Per-Pupil Total Expenditures 1996-97
1055	PTOTEX98	Num	Per-Pupil Total Expenditures 1997-98
1056	PTOTEX99	Num	Per-Pupil Total Expenditures 1998-99
1057	PTOTEX00	Num	Per-Pupil Total Expenditures 1999-00
1058	PTOTEX01	Num	Per-Pupil Total Expenditures 2000-01
1059	PTOTEX02	Num	Per-Pupil Total Expenditures 2001-02
1060	PCELSC90	Num	Per-Pupil Total Current Expenditures for EI-Sec Programs 1989-90
1061	PCELSC91	Num	Per-Pupil Total Current Expenditures for EI-Sec Programs 1990-91
1062	PCELSC92	Num	Per-Pupil Total Current Expenditures for EI-Sec Programs 1991-92
1063	PCELSC93	Num	Per-Pupil Total Current Expenditures for EI-Sec Programs 1992-93
1064	PCELSC94	Num	Per-Pupil Total Current Expenditures for EI-Sec Programs 1993-94
1065	PCELSC95	Num	Per-Pupil Total Current Expenditures for EI-Sec Programs 1994-95
1066	PCELSC96	Num	Per-Pupil Total Current Expenditures for EI-Sec Programs 1995-96
1067	PCELSC97	Num	Per-Pupil Total Current Expenditures for EI-Sec Programs 1996-97
1068	PCELSC98	Num	Per-Pupil Total Current Expenditures for EI-Sec Programs 1997-98
1069	PCELSC99	Num	Per-Pupil Total Current Expenditures for EI-Sec Programs 1998-99
1070	PCELSC00	Num	Per-Pupil Total Current Expenditures for EI-Sec Programs 1999-00
1071	PCELSC01	Num	Per-Pupil Total Current Expenditures for EI-Sec Programs 2000-01
1072	PCELSC02	Num	Per-Pupil Total Current Expenditures for EI-Sec Programs 2001-02
1073	PCAPOU90	Num	Per-Pupil Capital Outlay Expenditure 1989-90
1074	PCAPOU91	Num	Per-Pupil Capital Outlay Expenditure 1990-91
1075	PCAPOU92	Num	Per-Pupil Capital Outlay Expenditure 1991-92
1076	PCAPOU93	Num	Per-Pupil Capital Outlay Expenditure 1992-93
1077	PCAPOU94	Num	Per-Pupil Capital Outlay Expenditure 1993-94
1078	PCAPOU95	Num	Per-Pupil Capital Outlay Expenditure 1994-95
1079	PCAPOU96	Num	Per-Pupil Capital Outlay Expenditure 1995-96

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1080	PCAPOU97	Num	Per-Pupil Capital Outlay Expenditure 1996-97
1081	PCAPOU98	Num	Per-Pupil Capital Outlay Expenditure 1997-98
1082	PCAPOU99	Num	Per-Pupil Capital Outlay Expenditure 1998-99
1083	PCAPOU00	Num	Per-Pupil Capital Outlay Expenditure 1999-00
1084	PCAPOU01	Num	Per-Pupil Capital Outlay Expenditure 2000-01
1085	PCAPOU02	Num	Per-Pupil Capital Outlay Expenditure 2001-02
1086	PCINST90	Num	Per-Pupil Total Current Expenditures for Instruction 1989-90
1087	PCINST91	Num	Per-Pupil Total Current Expenditures for Instruction 1990-91
1088	PCINST92	Num	Per-Pupil Total Current Expenditures for Instruction 1991-92
1089	PCINST93	Num	Per-Pupil Total Current Expenditures for Instruction 1992-93
1090	PCINST94	Num	Per-Pupil Total Current Expenditures for Instruction 1993-94
1091	PCINST95	Num	Per-Pupil Total Current Expenditures for Instruction 1994-95
1092	PCINST96	Num	Per-Pupil Total Current Expenditures for Instruction 1995-96
1093	PCINST97	Num	Per-Pupil Total Current Expenditures for Instruction 1996-97
1094	PCINST98	Num	Per-Pupil Total Current Expenditures for Instruction 1997-98
1095	PCINST99	Num	Per-Pupil Total Current Expenditures for Instruction 1998-99
1096	PCINST00	Num	Per-Pupil Total Current Expenditures for Instruction 1999-00
1097	PCINST01	Num	Per-Pupil Total Current Expenditures for Instruction 2000-01
1098	PCINST02	Num	Per-Pupil Total Current Expenditures for Instruction 2001-02
1099	PZ33_90	Num	Per-pupil Salaries - Instruction 1989-90
1100	PZ33_91	Num	Per-pupil Salaries - Instruction 1990-91
1101	PZ33_92	Num	Per-pupil Salaries - Instruction 1991-92
1102	PZ33_93	Num	Per-pupil Salaries - Instruction 1992-93
1103	PZ33_94	Num	Per-pupil Salaries - Instruction 1993-94
1104	PZ33_95	Num	Per-pupil Salaries - Instruction 1994-95
1105	PZ33_96	Num	Per-pupil Salaries - Instruction 1995-96
1106	PZ33_97	Num	Per-pupil Salaries - Instruction 1996-97
1107	PZ33_98	Num	Per-pupil Salaries - Instruction 1997-98
1108	PZ33_99	Num	Per-pupil Salaries - Instruction 1998-99
1109	PZ33_00	Num	Per-pupil Salaries - Instruction 1999-00
1110	PZ33_01	Num	Per-pupil Salaries - Instruction 2000-01
1111	PZ33_02	Num	Per-pupil Salaries - Instruction 2001-02
1112	PV10_92	Num	Per-pupil Employee benefits - Instruction 1991-92
1113	PV10_93	Num	Per-pupil Employee benefits - Instruction 1992-93
1114	PV10_94	Num	Per-pupil Employee benefits - Instruction 1993-94
1115	PV10_95	Num	Per-pupil Employee benefits - Instruction 1994-95
1116	PV10_96	Num	Per-pupil Employee benefits - Instruction 1995-96
1117	PV10_97	Num	Per-pupil Employee benefits - Instruction 1996-97
1118	PV10_98	Num	Per-pupil Employee benefits - Instruction 1997-98
1119	PV10_99	Num	Per-pupil Employee benefits - Instruction 1998-99
1120	PV10_00	Num	Per-pupil Employee benefits - Instruction 1999-00
1121	PV10_01	Num	Per-pupil Employee benefits - Instruction 2000-01
1122	PV10_02	Num	Per-pupil Employee benefits - Instruction 2001-02
1123	PCSSVC90	Num	Per-Pupil Total Current Exp. for Support Services 1989-90
1124	PCSSVC91	Num	Per-Pupil Total Current Exp. for Support Services 1990-91
1125	PCSSVC92	Num	Per-Pupil Total Current Exp. for Support Services 1991-92
1126	PCSSVC93	Num	Per-Pupil Total Current Exp. for Support Services 1992-93
1127	PCSSVC94	Num	Per-Pupil Total Current Exp. for Support Services 1993-94
1128	PCSSVC95	Num	Per-Pupil Total Current Exp. for Support Services 1994-95

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1129	PCSSVC96	Num	Per-Pupil Total Current Exp. for Support Services 1995-96
1130	PCSSVC97	Num	Per-Pupil Total Current Exp. for Support Services 1996-97
1131	PCSSVC98	Num	Per-Pupil Total Current Exp. for Support Services 1997-98
1132	PCSSVC99	Num	Per-Pupil Total Current Exp. for Support Services 1998-99
1133	PCSSVC00	Num	Per-Pupil Total Current Exp. for Support Services 1999-00
1134	PCSSVC01	Num	Per-Pupil Total Current Exp. for Support Services 2000-01
1135	PCSSVC02	Num	Per-Pupil Total Current Exp. for Support Services 2001-02
1136	PE17_90	Num	Per-pupil Current Exp. - Support Services - Pupils 1989-90
1137	PE17_91	Num	Per-pupil Current Exp. - Support Services - Pupils 1990-91
1138	PE17_92	Num	Per-pupil Current Exp. - Support Services - Pupils 1991-92
1139	PE17_93	Num	Per-pupil Current Exp. - Support Services - Pupils 1992-93
1140	PE17_94	Num	Per-pupil Current Exp. - Support Services - Pupils 1993-94
1141	PE17_95	Num	Per-pupil Current Exp. - Support Services - Pupils 1994-95
1142	PE17_96	Num	Per-pupil Current Exp. - Support Services - Pupils 1995-96
1143	PE17_97	Num	Per-pupil Current Exp. - Support Services - Pupils 1996-97
1144	PE17_98	Num	Per-pupil Current Exp. - Support Services - Pupils 1997-98
1145	PE17_99	Num	Per-pupil Current Exp. - Support Services - Pupils 1998-99
1146	PE17_00	Num	Per-pupil Current Exp. - Support Services - Pupils 1999-00
1147	PE17_01	Num	Per-pupil Current Exp. - Support Services - Pupils 2000-01
1148	PE17_02	Num	Per-pupil Current Exp. - Support Services - Pupils 2001-02
1149	PV11_92	Num	Per-pupil salaries - Support Services - Pupils 1991-92
1150	PV11_93	Num	Per-pupil salaries - Support Services - Pupils 1992-93
1151	PV11_94	Num	Per-pupil salaries - Support Services - Pupils 1993-94
1152	PV11_95	Num	Per-pupil salaries - Support Services - Pupils 1994-95
1153	PV11_96	Num	Per-pupil salaries - Support Services - Pupils 1995-96
1154	PV11_97	Num	Per-pupil salaries - Support Services - Pupils 1996-97
1155	PV11_98	Num	Per-pupil salaries - Support Services - Pupils 1997-98
1156	PV11_99	Num	Per-pupil salaries - Support Services - Pupils 1998-99
1157	PV11_00	Num	Per-pupil salaries - Support Services - Pupils 1999-00
1158	PV11_01	Num	Per-pupil salaries - Support Services - Pupils 2000-01
1159	PV11_02	Num	Per-pupil salaries - Support Services - Pupils 2001-02
1160	PV12_92	Num	Per-pupil Employee benefits - Support Services - Pupils 1991-92
1161	PV12_93	Num	Per-pupil Employee benefits - Support Services - Pupils 1992-93
1162	PV12_94	Num	Per-pupil Employee benefits - Support Services - Pupils 1993-94
1163	PV12_95	Num	Per-pupil Employee benefits - Support Services - Pupils 1994-95
1164	PV12_96	Num	Per-pupil Employee benefits - Support Services - Pupils 1995-96
1165	PV12_97	Num	Per-pupil Employee benefits - Support Services - Pupils 1996-97
1166	PV12_98	Num	Per-pupil Employee benefits - Support Services - Pupils 1997-98
1167	PV12_99	Num	Per-pupil Employee benefits - Support Services - Pupils 1998-99
1168	PV12_00	Num	Per-pupil Employee benefits - Support Services - Pupils 1999-00
1169	PV12_01	Num	Per-pupil Employee benefits - Support Services - Pupils 2000-01
1170	PV12_02	Num	Per-pupil Employee benefits - Support Services - Pupils 2001-02
1171	PE07_90	Num	Per-pupil Current Exp. - Support Svcs - Instr. staff 1989-90
1172	PE07_91	Num	Per-pupil Current Exp. - Support Svcs - Instr. staff 1990-91
1173	PE07_92	Num	Per-pupil Current Exp. - Support Svcs - Instr. staff 1991-92
1174	PE07_93	Num	Per-pupil Current Exp. - Support Svcs - Instr. staff 1992-93
1175	PE07_94	Num	Per-pupil Current Exp. - Support Svcs - Instr. staff 1993-94
1176	PE07_95	Num	Per-pupil Current Exp. - Support Svcs - Instr. staff 1994-95
1177	PE07_96	Num	Per-pupil Current Exp. - Support Svcs - Instr. staff 1995-96

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1178	PE07_97	Num	Per-pupil Current Exp. - Support Svcs - Instr. staff 1996-97
1179	PE07_98	Num	Per-pupil Current Exp. - Support Svcs - Instr. staff 1997-98
1180	PE07_99	Num	Per-pupil Current Exp. - Support Svcs - Instr. staff 1998-99
1181	PE07_00	Num	Per-pupil Current Exp. - Support Svcs - Instr. staff 1999-00
1182	PE07_01	Num	Per-pupil Current Exp. - Support Svcs - Instr. staff 2000-01
1183	PE07_02	Num	Per-pupil Current Exp. - Support Svcs - Instr. staff 2001-02
1184	PV13_92	Num	Per-pupil salaries - Support Svcs - Instructional staff 1991-92
1185	PV13_93	Num	Per-pupil salaries - Support Svcs - Instructional staff 1992-93
1186	PV13_94	Num	Per-pupil salaries - Support Svcs - Instructional staff 1993-94
1187	PV13_95	Num	Per-pupil salaries - Support Svcs - Instructional staff 1994-95
1188	PV13_96	Num	Per-pupil salaries - Support Svcs - Instructional staff 1995-96
1189	PV13_97	Num	Per-pupil salaries - Support Svcs - Instructional staff 1996-97
1190	PV13_98	Num	Per-pupil salaries - Support Svcs - Instructional staff 1997-98
1191	PV13_99	Num	Per-pupil salaries - Support Svcs - Instructional staff 1998-99
1192	PV13_00	Num	Per-pupil salaries - Support Svcs - Instructional staff 1999-00
1193	PV13_01	Num	Per-pupil salaries - Support Svcs - Instructional staff 2000-01
1194	PV13_02	Num	Per-pupil salaries - Support Svcs - Instructional staff 2001-02
1195	PV14_92	Num	Per-pupil Empl. benefits - Support Svcs - Instr. staff 1991-92
1196	PV14_93	Num	Per-pupil Empl. benefits - Support Svcs - Instr. staff 1992-93
1197	PV14_94	Num	Per-pupil Empl. benefits - Support Svcs - Instr. staff 1993-94
1198	PV14_95	Num	Per-pupil Empl. benefits - Support Svcs - Instr. staff 1994-95
1199	PV14_96	Num	Per-pupil Empl. benefits - Support Svcs - Instr. staff 1995-96
1200	PV14_97	Num	Per-pupil Empl. benefits - Support Svcs - Instr. staff 1996-97
1201	PV14_98	Num	Per-pupil Empl. benefits - Support Svcs - Instr. staff 1997-98
1202	PV14_99	Num	Per-pupil Empl. benefits - Support Svcs - Instr. staff 1998-99
1203	PV14_00	Num	Per-pupil Empl. benefits - Support Svcs - Instr. staff 1999-00
1204	PV14_01	Num	Per-pupil Empl. benefits - Support Svcs - Instr. staff 2000-01
1205	PV14_02	Num	Per-pupil Empl. benefits - Support Svcs - Instr. staff 2001-02
1206	PE08_90	Num	Per-pupil Current Exp. - Support Svcs - General administration 1989-90
1207	PE08_91	Num	Per-pupil Current Exp. - Support Svcs - General administration 1990-91
1208	PE08_92	Num	Per-pupil Current Exp. - Support Svcs - General administration 1991-92
1209	PE08_93	Num	Per-pupil Current Exp. - Support Svcs - General administration 1992-93
1210	PE08_94	Num	Per-pupil Current Exp. - Support Svcs - General administration 1993-94
1211	PE08_95	Num	Per-pupil Current Exp. - Support Svcs - General administration 1994-95
1212	PE08_96	Num	Per-pupil Current Exp. - Support Svcs - General administration 1995-96
1213	PE08_97	Num	Per-pupil Current Exp. - Support Svcs - General administration 1996-97
1214	PE08_98	Num	Per-pupil Current Exp. - Support Svcs - General administration 1997-98
1215	PE08_99	Num	Per-pupil Current Exp. - Support Svcs - General administration 1998-99
1216	PE08_00	Num	Per-pupil Current Exp. - Support Svcs - General administration 1999-00
1217	PE08_01	Num	Per-pupil Current Exp. - Support Svcs - General administration 2000-01
1218	PE08_02	Num	Per-pupil Current Exp. - Support Svcs - General administration 2001-02
1219	PV15_92	Num	Per-pupil Salaries - General administration 1991-92
1220	PV15_93	Num	Per-pupil Salaries - General administration 1992-93
1221	PV15_94	Num	Per-pupil Salaries - General administration 1993-94
1222	PV15_95	Num	Per-pupil Salaries - General administration 1994-95
1223	PV15_96	Num	Per-pupil Salaries - General administration 1995-96
1224	PV15_97	Num	Per-pupil Salaries - General administration 1996-97
1225	PV15_98	Num	Per-pupil Salaries - General administration 1997-98
1226	PV15_99	Num	Per-pupil Salaries - General administration 1998-99

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1227	PV15_00	Num	Per-pupil Salaries - General administration 1999-00
1228	PV15_01	Num	Per-pupil Salaries - General administration 2000-01
1229	PV15_02	Num	Per-pupil Salaries - General administration 2001-02
1230	PV16_92	Num	Per-pupil Employee benefits general administration 1991-92
1231	PV16_93	Num	Per-pupil Employee benefits general administration 1992-93
1232	PV16_94	Num	Per-pupil Employee benefits general administration 1993-94
1233	PV16_95	Num	Per-pupil Employee benefits general administration 1994-95
1234	PV16_96	Num	Per-pupil Employee benefits general administration 1995-96
1235	PV16_97	Num	Per-pupil Employee benefits general administration 1996-97
1236	PV16_98	Num	Per-pupil Employee benefits general administration 1997-98
1237	PV16_99	Num	Per-pupil Employee benefits general administration 1998-99
1238	PV16_00	Num	Per-pupil Employee benefits general administration 1999-00
1239	PV16_01	Num	Per-pupil Employee benefits general administration 2000-01
1240	PV16_02	Num	Per-pupil Employee benefits general administration 2001-02
1241	PE09_90	Num	Per-pupil Current Exp. - Support Svcs - School administration 1989-90
1242	PE09_91	Num	Per-pupil Current Exp. - Support Svcs - School administration 1990-91
1243	PE09_92	Num	Per-pupil Current Exp. - Support Svcs - School administration 1991-92
1244	PE09_93	Num	Per-pupil Current Exp. - Support Svcs - School administration 1992-93
1245	PE09_94	Num	Per-pupil Current Exp. - Support Svcs - School administration 1993-94
1246	PE09_95	Num	Per-pupil Current Exp. - Support Svcs - School administration 1994-95
1247	PE09_96	Num	Per-pupil Current Exp. - Support Svcs - School administration 1995-96
1248	PE09_97	Num	Per-pupil Current Exp. - Support Svcs - School administration 1996-97
1249	PE09_98	Num	Per-pupil Current Exp. - Support Svcs - School administration 1997-98
1250	PE09_99	Num	Per-pupil Current Exp. - Support Svcs - School administration 1998-99
1251	PE09_00	Num	Per-pupil Current Exp. - Support Svcs - School administration 1999-00
1252	PE09_01	Num	Per-pupil Current Exp. - Support Svcs - School administration 2000-01
1253	PE09_02	Num	Per-pupil Current Exp. - Support Svcs - School administration 2001-02
1254	PV17_92	Num	Per-pupil salaries school administration 1991-92
1255	PV17_93	Num	Per-pupil salaries school administration 1992-93
1256	PV17_94	Num	Per-pupil salaries school administration 1993-94
1257	PV17_95	Num	Per-pupil salaries school administration 1994-95
1258	PV17_96	Num	Per-pupil salaries school administration 1995-96
1259	PV17_97	Num	Per-pupil salaries school administration 1996-97
1260	PV17_98	Num	Per-pupil salaries school administration 1997-98
1261	PV17_99	Num	Per-pupil salaries school administration 1998-99
1262	PV17_00	Num	Per-pupil salaries school administration 1999-00
1263	PV17_01	Num	Per-pupil salaries school administration 2000-01
1264	PV17_02	Num	Per-pupil salaries school administration 2001-02
1265	PV18_92	Num	Per-pupil Employee benefits school administration 1991-92
1266	PV18_93	Num	Per-pupil Employee benefits school administration 1992-93
1267	PV18_94	Num	Per-pupil Employee benefits school administration 1993-94
1268	PV18_95	Num	Per-pupil Employee benefits school administration 1994-95
1269	PV18_96	Num	Per-pupil Employee benefits school administration 1995-96
1270	PV18_97	Num	Per-pupil Employee benefits school administration 1996-97
1271	PV18_98	Num	Per-pupil Employee benefits school administration 1997-98
1272	PV18_99	Num	Per-pupil Employee benefits school administration 1998-99
1273	PV18_00	Num	Per-pupil Employee benefits school administration 1999-00
1274	PV18_01	Num	Per-pupil Employee benefits school administration 2000-01
1275	PV18_02	Num	Per-pupil Employee benefits school administration 2001-02

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1276	PV40_92	Num	Per-pupil Operation & Maintenance of plant 1991-92
1277	PV40_93	Num	Per-pupil Operation & Maintenance of plant 1992-93
1278	PV40_94	Num	Per-pupil Operation & Maintenance of plant 1993-94
1279	PV40_95	Num	Per-pupil Operation & Maintenance of plant 1994-95
1280	PV40_96	Num	Per-pupil Operation & Maintenance of plant 1995-96
1281	PV40_97	Num	Per-pupil Operation & Maintenance of plant 1996-97
1282	PV40_98	Num	Per-pupil Operation & Maintenance of plant 1997-98
1283	PV40_99	Num	Per-pupil Operation & Maintenance of plant 1998-99
1284	PV40_00	Num	Per-pupil Operation & Maintenance of plant 1999-00
1285	PV40_01	Num	Per-pupil Operation & Maintenance of plant 2000-01
1286	PV40_02	Num	Per-pupil Operation & Maintenance of plant 2001-02
1287	PV21_92	Num	Per-pupil Salaries Operation & Maintenance of plant 1991-92
1288	PV21_93	Num	Per-pupil Salaries Operation & Maintenance of plant 1992-93
1289	PV21_94	Num	Per-pupil Salaries Operation & Maintenance of plant 1993-94
1290	PV21_95	Num	Per-pupil Salaries Operation & Maintenance of plant 1994-95
1291	PV21_96	Num	Per-pupil Salaries Operation & Maintenance of plant 1995-96
1292	PV21_97	Num	Per-pupil Salaries Operation & Maintenance of plant 1996-97
1293	PV21_98	Num	Per-pupil Salaries Operation & Maintenance of plant 1997-98
1294	PV21_99	Num	Per-pupil Salaries Operation & Maintenance of plant 1998-99
1295	PV21_00	Num	Per-pupil Salaries Operation & Maintenance of plant 1999-00
1296	PV21_01	Num	Per-pupil Salaries Operation & Maintenance of plant 2000-01
1297	PV21_02	Num	Per-pupil Salaries Operation & Maintenance of plant 2001-02
1298	PV22_92	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1991-92
1299	PV22_93	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1992-93
1300	PV22_94	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1993-94
1301	PV22_95	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1994-95
1302	PV22_96	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1995-96
1303	PV22_97	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1996-97
1304	PV22_98	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1997-98
1305	PV22_99	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1998-99
1306	PV22_00	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 1999-00
1307	PV22_01	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 2000-01
1308	PV22_02	Num	Per-pupil Empl. benefits Operation & Maintenance of plant 2001-02
1309	PV45_92	Num	Per-pupil Current Exp. - Support Svcs - Student transportation 1991-92
1310	PV45_93	Num	Per-pupil Current Exp. - Support Svcs - Student transportation 1992-93
1311	PV45_94	Num	Per-pupil Current Exp. - Support Svcs - Student transportation 1993-94
1312	PV45_95	Num	Per-pupil Current Exp. - Support Svcs - Student transportation 1994-95
1313	PV45_96	Num	Per-pupil Current Exp. - Support Svcs - Student transportation 1995-96
1314	PV45_97	Num	Per-pupil Current Exp. - Support Svcs - Student transportation 1996-97
1315	PV45_98	Num	Per-pupil Current Exp. - Support Svcs - Student transportation 1997-98
1316	PV45_99	Num	Per-pupil Current Exp. - Support Svcs - Student transportation 1998-99
1317	PV45_00	Num	Per-pupil Current Exp. - Support Svcs - Student transportation 1999-00
1318	PV45_01	Num	Per-pupil Current Exp. - Support Svcs - Student transportation 2000-01
1319	PV45_02	Num	Per-pupil Current Exp. - Support Svcs - Student transportation 2001-02
1320	PV23_92	Num	Per-pupil salaries pupil transportation services 1991-92
1321	PV23_93	Num	Per-pupil salaries pupil transportation services 1992-93
1322	PV23_94	Num	Per-pupil salaries pupil transportation services 1993-94
1323	PV23_95	Num	Per-pupil salaries pupil transportation services 1994-95
1324	PV23_96	Num	Per-pupil salaries pupil transportation services 1995-96

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1325	PV23_97	Num	Per-pupil salaries pupil transportation services 1996-97
1326	PV23_98	Num	Per-pupil salaries pupil transportation services 1997-98
1327	PV23_99	Num	Per-pupil salaries pupil transportation services 1998-99
1328	PV23_00	Num	Per-pupil salaries pupil transportation services 1999-00
1329	PV23_01	Num	Per-pupil salaries pupil transportation services 2000-01
1330	PV23_02	Num	Per-pupil salaries pupil transportation services 2001-02
1331	PV24_92	Num	Per-pupil Employee benefits pupil transportation 1991-92
1332	PV24_93	Num	Per-pupil Employee benefits pupil transportation 1992-93
1333	PV24_94	Num	Per-pupil Employee benefits pupil transportation 1993-94
1334	PV24_95	Num	Per-pupil Employee benefits pupil transportation 1994-95
1335	PV24_96	Num	Per-pupil Employee benefits pupil transportation 1995-96
1336	PV24_97	Num	Per-pupil Employee benefits pupil transportation 1996-97
1337	PV24_98	Num	Per-pupil Employee benefits pupil transportation 1997-98
1338	PV24_99	Num	Per-pupil Employee benefits pupil transportation 1998-99
1339	PV24_00	Num	Per-pupil Employee benefits pupil transportation 1999-00
1340	PV24_01	Num	Per-pupil Employee benefits pupil transportation 2000-01
1341	PV24_02	Num	Per-pupil Employee benefits pupil transportation 2001-02
1342	PV90_97	Num	Per-pupil Current Exp. - Support Svcs - Business/Central/Other 1996-97
1343	PV90_98	Num	Per-pupil Current Exp. - Support Svcs - Business/Central/Other 1997-98
1344	PV90_99	Num	Per-pupil Current Exp. - Support Svcs - Business/Central/Other 1998-99
1345	PV90_00	Num	Per-pupil Current Exp. - Support Svcs - Business/Central/Other 1999-00
1346	PV90_01	Num	Per-pupil Current Exp. - Support Svcs - Business/Central/Other 2000-01
1347	PV90_02	Num	Per-pupil Current Exp. - Support Svcs - Business/Central/Other 2001-02
1348	PV37_97	Num	Per-pupil Salaries - Support Services - Business 1996-97
1349	PV37_98	Num	Per-pupil Salaries - Support Services - Business 1997-98
1350	PV37_99	Num	Per-pupil Salaries - Support Services - Business 1998-99
1351	PV37_00	Num	Per-pupil Salaries - Support Services - Business 1999-00
1352	PV37_01	Num	Per-pupil Salaries - Support Services - Business 2000-01
1353	PV37_02	Num	Per-pupil Salaries - Support Services - Business 2001-02
1354	PV38_97	Num	Per-pupil Empl. benefits - Support Services - Business other 1996-97
1355	PV38_98	Num	Per-pupil Empl. benefits - Support Services - Business other 1997-98
1356	PV38_99	Num	Per-pupil Empl. benefits - Support Services - Business other 1998-99
1357	PV38_00	Num	Per-pupil Empl. benefits - Support Services - Business other 1999-00
1358	PV38_01	Num	Per-pupil Empl. benefits - Support Services - Business other 2000-01
1359	PV38_02	Num	Per-pupil Empl. benefits - Support Services - Business other 2001-02
1360	PCOTHR90	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1989-90
1361	PCOTHR91	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1990-91
1362	PCOTHR92	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1991-92
1363	PCOTHR93	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1992-93
1364	PCOTHR94	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1993-94
1365	PCOTHR95	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1994-95
1366	PCOTHR96	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1995-96
1367	PCOTHR97	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1996-97
1368	PCOTHR98	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1997-98
1369	PCOTHR99	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1998-99
1370	PCOTHR00	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 1999-00
1371	PCOTHR01	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 2000-01
1372	PCOTHR02	Num	Per-Pupil Total Current Expenditure for Other EI/Sec Pgms 2001-02
1373	PNELSC90	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1989-90

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1374	PNELSC91	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1990-91
1375	PNELSC92	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1991-92
1376	PNELSC93	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1992-93
1377	PNELSC94	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1993-94
1378	PNELSC95	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1994-95
1379	PNELSC96	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1995-96
1380	PNELSC97	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1996-97
1381	PNELSC98	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1997-98
1382	PNELSC99	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1998-99
1383	PNELSC00	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 1999-00
1384	PNELSC01	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 2000-01
1385	PNELSC02	Num	Per-Pupil Total Current Expenditure for Non EI/Sec Pgms 2001-02
1386	GSHIM90	Char	impflg Highest grade 1989-90
1387	GSHIM91	Char	impflg Highest grade 1990-91
1388	GSHIM92	Char	impflg Highest grade 1991-92
1389	GSHIM93	Char	impflg Highest grade 1992-93
1390	GSHIM94	Char	impflg Highest grade 1993-94
1391	GSHIM95	Char	impflg Highest grade 1994-95
1392	GSHIM96	Char	impflg Highest grade 1995-96
1393	GSHIM97	Char	impflg Highest grade 1996-97
1394	GSHIM98	Char	impflg Highest grade 1997-98
1395	GSHIM99	Char	impflg Highest grade 1998-99
1396	GSHIM00	Char	impflg Highest grade 1999-00
1397	GSHIM01	Char	impflg Highest grade 2000-01
1398	GSHIM02	Char	impflg Highest grade 2001-02
1399	GSLOM90	Char	impflg Lowest grade 1989-90
1400	GSLOM91	Char	impflg Lowest grade 1990-91
1401	GSLOM92	Char	impflg Lowest grade 1991-92
1402	GSLOM93	Char	impflg Lowest grade 1992-93
1403	GSLOM94	Char	impflg Lowest grade 1993-94
1404	GSLOM95	Char	impflg Lowest grade 1994-95
1405	GSLOM96	Char	impflg Lowest grade 1995-96
1406	GSLOM97	Char	impflg Lowest grade 1996-97
1407	GSLOM98	Char	impflg Lowest grade 1997-98
1408	GSLOM99	Char	impflg Lowest grade 1998-99
1409	GSLOM00	Char	impflg Lowest grade 1999-00
1410	GSLOM01	Char	impflg Lowest grade 2000-01
1411	GSLOM02	Char	impflg Lowest grade 2001-02
1412	SCHM90	Char	impflg number of schools 1989-90
1413	SCHM91	Char	impflg number of schools 1990-91
1414	SCHM92	Char	impflg number of schools 1991-92
1415	SCHM93	Char	impflg number of schools 1992-93
1416	SCHM94	Char	impflg number of schools 1993-94
1417	SCHM95	Char	impflg number of schools 1994-95
1418	SCHM96	Char	impflg number of schools 1995-96
1419	SCHM97	Char	impflg number of schools 1996-97
1420	SCHM98	Char	impflg number of schools 1997-98
1421	SCHM99	Char	impflg number of schools 1998-99
1422	SCHM00	Char	impflg number of schools 1999-00

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1423	SCHM01	Char	impflg number of schools 2000-01
1424	SCHM02	Char	impflg number of schools 2001-02
1425	FTEM90	Char	impflg Total teachers (FTE) 1989-90
1426	FTEM91	Char	impflg Total teachers (FTE) 1990-91
1427	FTEM92	Char	impflg Total teachers (FTE) 1991-92
1428	FTEM93	Char	impflg Total teachers (FTE) 1992-93
1429	FTEM94	Char	impflg Total teachers (FTE) 1993-94
1430	FTEM95	Char	impflg Total teachers (FTE) 1994-95
1431	FTEM96	Char	impflg Total teachers (FTE) 1995-96
1432	FTEM97	Char	impflg Total teachers (FTE) 1996-97
1433	FTEM98	Char	impflg Total teachers (FTE) 1997-98
1434	FTEM99	Char	impflg Total teachers (FTE) 1998-99
1435	FTEM00	Char	impflg Total teachers (FTE) 1999-00
1436	FTEM01	Char	impflg Total teachers (FTE) 2000-01
1437	FTEM02	Char	impflg Total teachers (FTE) 2001-02
1438	MEMBEM90	Char	impflg Total students 1989-90
1439	MEMBEM91	Char	impflg Total students 1990-91
1440	MEMBEM92	Char	impflg Total students 1991-92
1441	MEMBEM93	Char	impflg Total students 1992-93
1442	MEMBEM94	Char	impflg Total students 1993-94
1443	MEMBEM95	Char	impflg Total students 1994-95
1444	MEMBEM96	Char	impflg Total students 1995-96
1445	MEMBEM97	Char	impflg Total students 1996-97
1446	MEMBEM98	Char	impflg Total students 1997-98
1447	MEMBEM99	Char	impflg Total students 1998-99
1448	MEMBEM00	Char	impflg Total students 1999-00
1449	MEMBEM01	Char	impflg Total students 2000-01
1450	MEMBEM02	Char	impflg Total students 2001-02
1451	TOTRVM90	Char	impflg Total Revenues 1989-90
1452	TOTRVM91	Char	impflg Total Revenues 1990-91
1453	TOTRVM92	Char	impflg Total Revenues 1991-92
1454	TOTRVM93	Char	impflg Total Revenues 1992-93
1455	TOTRVM94	Char	impflg Total Revenues 1993-94
1456	TOTRVM95	Char	impflg Total Revenues 1994-95
1457	TOTRVM96	Char	impflg Total Revenues 1995-96
1458	TOTRVM97	Char	impflg Total Revenues 1996-97
1459	TOTRVM98	Char	impflg Total Revenues 1997-98
1460	TOTRVM99	Char	impflg Total Revenues 1998-99
1461	TOTRVM00	Char	impflg Total Revenues 1999-00
1462	TOTRVM01	Char	impflg Total Revenues 2000-01
1463	TOTRVM02	Char	impflg Total Revenues 2001-02
1464	FEDRVM90	Char	impflg Total Revenue from Federal Sources 1989-90
1465	FEDRVM91	Char	impflg Total Revenue from Federal Sources 1990-91
1466	FEDRVM92	Char	impflg Total Revenue from Federal Sources 1991-92
1467	FEDRVM93	Char	impflg Total Revenue from Federal Sources 1992-93
1468	FEDRVM94	Char	impflg Total Revenue from Federal Sources 1993-94
1469	FEDRVM95	Char	impflg Total Revenue from Federal Sources 1994-95
1470	FEDRVM96	Char	impflg Total Revenue from Federal Sources 1995-96
1471	FEDRVM97	Char	impflg Total Revenue from Federal Sources 1996-97

Appendix B--Record Layout -- Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1472	FEDRVM98	Char	impflg Total Revenue from Federal Sources 1997-98
1473	FEDRVM99	Char	impflg Total Revenue from Federal Sources 1998-99
1474	FEDRVM00	Char	impflg Total Revenue from Federal Sources 1999-00
1475	FEDRVM01	Char	impflg Total Revenue from Federal Sources 2000-01
1476	FEDRVM02	Char	impflg Total Revenue from Federal Sources 2001-02
1477	C14M92	Char	impflg Federal Revenue - thru State - Title I 1991-92
1478	C14M93	Char	impflg Federal Revenue - thru State - Title I 1992-93
1479	C14M94	Char	impflg Federal Revenue - thru State - Title I 1993-94
1480	C14M95	Char	impflg Federal Revenue - thru State - Title I 1994-95
1481	C14M96	Char	impflg Federal Revenue - thru State - Title I 1995-96
1482	C14M97	Char	impflg Federal Revenue - thru State - Title I 1996-97
1483	C14M98	Char	impflg Federal Revenue - thru State - Title I 1997-98
1484	C14M99	Char	impflg Federal Revenue - thru State - Title I 1998-99
1485	C14M00	Char	impflg Federal Revenue - thru State - Title I 1999-00
1486	C14M01	Char	impflg Federal Revenue - thru State - Title I 2000-01
1487	C14M02	Char	impflg Federal Revenue - thru State - Title I 2001-02
1488	C15M92	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1991-92
1489	C15M93	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1992-93
1490	C15M94	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1993-94
1491	C15M95	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1994-95
1492	C15M96	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1995-96
1493	C15M97	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1996-97
1494	C15M98	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1997-98
1495	C15M99	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1998-99
1496	C15M00	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 1999-00
1497	C15M01	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 2000-01
1498	C15M02	Char	impflg Fed. Rev. - thru State - Children w/ disabilities - IDEA 2001-02
1499	C16M92	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1991-92
1500	C16M93	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1992-93
1501	C16M94	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1993-94
1502	C16M95	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1994-95
1503	C16M96	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1995-96
1504	C16M97	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1996-97
1505	C16M98	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1997-98
1506	C16M99	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1998-99
1507	C16M00	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 1999-00
1508	C16M01	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 2000-01
1509	C16M02	Char	impflg Fed. Rev. - thru State - Eisenhower Math and Science 2001-02
1510	C17M92	Char	impflg Federal Revenue - thru State - Drug free schools 1991-92
1511	C17M93	Char	impflg Federal Revenue - thru State - Drug free schools 1992-93
1512	C17M94	Char	impflg Federal Revenue - thru State - Drug free schools 1993-94
1513	C17M95	Char	impflg Federal Revenue - thru State - Drug free schools 1994-95
1514	C17M96	Char	impflg Federal Revenue - thru State - Drug free schools 1995-96
1515	C17M97	Char	impflg Federal Revenue - thru State - Drug free schools 1996-97
1516	C17M98	Char	impflg Federal Revenue - thru State - Drug free schools 1997-98
1517	C17M99	Char	impflg Federal Revenue - thru State - Drug free schools 1998-99
1518	C17M00	Char	impflg Federal Revenue - thru State - Drug free schools 1999-00
1519	C17M01	Char	impflg Federal Revenue - thru State - Drug free schools 2000-01
1520	C17M02	Char	impflg Federal Revenue - thru State - Drug free schools 2001-02

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1521	C18M92	Char	impflg Federal Revenue - thru State - Title VI 1991-92
1522	C18M93	Char	impflg Federal Revenue - thru State - Title VI 1992-93
1523	C18M94	Char	impflg Federal Revenue - thru State - Title VI 1993-94
1524	C18M95	Char	impflg Federal Revenue - thru State - Title VI 1994-95
1525	C18M96	Char	impflg Federal Revenue - thru State - Title VI 1995-96
1526	C18M97	Char	impflg Federal Revenue - thru State - Title VI 1996-97
1527	C18M98	Char	impflg Federal Revenue - thru State - Title VI 1997-98
1528	C18M99	Char	impflg Federal Revenue - thru State - Title VI 1998-99
1529	C18M00	Char	impflg Federal Revenue - thru State - Title VI 1999-00
1530	C18M01	Char	impflg Federal Revenue - thru State - Title VI 2000-01
1531	C18M02	Char	impflg Federal Revenue - thru State - Title VI 2001-02
1532	C19M92	Char	impflg Fed. Revenue - thru State - Vocational Education 1991-92
1533	C19M93	Char	impflg Fed. Revenue - thru State - Vocational Education 1992-93
1534	C19M94	Char	impflg Fed. Revenue - thru State - Vocational Education 1993-94
1535	C19M95	Char	impflg Fed. Revenue - thru State - Vocational Education 1994-95
1536	C19M96	Char	impflg Fed. Revenue - thru State - Vocational Education 1995-96
1537	C19M97	Char	impflg Fed. Revenue - thru State - Vocational Education 1996-97
1538	C19M98	Char	impflg Fed. Revenue - thru State - Vocational Education 1997-98
1539	C19M99	Char	impflg Fed. Revenue - thru State - Vocational Education 1998-99
1540	C19M00	Char	impflg Fed. Revenue - thru State - Vocational Education 1999-00
1541	C19M01	Char	impflg Fed. Revenue - thru State - Vocational Education 2000-01
1542	C19M02	Char	impflg Fed. Revenue - thru State - Vocational Education 2001-02
1543	C20M92	Char	impflg Federal Revenue - thru State - Other 1991-92
1544	C20M93	Char	impflg Federal Revenue - thru State - Other 1992-93
1545	C20M94	Char	impflg Federal Revenue - thru State - Other 1993-94
1546	C20M95	Char	impflg Federal Revenue - thru State - Other 1994-95
1547	C20M96	Char	impflg Federal Revenue - thru State - Other 1995-96
1548	C20M97	Char	impflg Federal Revenue - thru State - Other 1996-97
1549	C20M98	Char	impflg Federal Revenue - thru State - Other 1997-98
1550	C20M99	Char	impflg Federal Revenue - thru State - Other 1998-99
1551	C20M00	Char	impflg Federal Revenue - thru State - Other 1999-00
1552	C20M01	Char	impflg Federal Revenue - thru State - Other 2000-01
1553	C20M02	Char	impflg Federal Revenue - thru State - Other 2001-02
1554	C25M90	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1989-90
1555	C25M91	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1990-91
1556	C25M92	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1991-92
1557	C25M93	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1992-93
1558	C25M94	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1993-94
1559	C25M95	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1994-95
1560	C25M96	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1995-96
1561	C25M97	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1996-97
1562	C25M98	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1997-98
1563	C25M99	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1998-99
1564	C25M00	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 1999-00
1565	C25M01	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 2000-01
1566	C25M02	Char	impflg Fed. Revenue - thru State - Child Nutrition Act 2001-02
1567	C36M92	Char	impflg Federal Revenue - thru State - Unspecified 1991-92
1568	C36M93	Char	impflg Federal Revenue - thru State - Unspecified 1992-93
1569	C36M94	Char	impflg Federal Revenue - thru State - Unspecified 1993-94

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1570	C36M95	Char	impflg Federal Revenue - thru State - Unspecified 1994-95
1571	C36M96	Char	impflg Federal Revenue - thru State - Unspecified 1995-96
1572	C36M97	Char	impflg Federal Revenue - thru State - Unspecified 1996-97
1573	C36M98	Char	impflg Federal Revenue - thru State - Unspecified 1997-98
1574	C36M99	Char	impflg Federal Revenue - thru State - Unspecified 1998-99
1575	C36M00	Char	impflg Federal Revenue - thru State - Unspecified 1999-00
1576	C36M01	Char	impflg Federal Revenue - thru State - Unspecified 2000-01
1577	C36M02	Char	impflg Federal Revenue - thru State - Unspecified 2001-02
1578	B10M92	Char	impflg Federal Revenue - Direct - Impact Aid 1991-92
1579	B10M93	Char	impflg Federal Revenue - Direct - Impact Aid 1992-93
1580	B10M94	Char	impflg Federal Revenue - Direct - Impact Aid 1993-94
1581	B10M95	Char	impflg Federal Revenue - Direct - Impact Aid 1994-95
1582	B10M96	Char	impflg Federal Revenue - Direct - Impact Aid 1995-96
1583	B10M97	Char	impflg Federal Revenue - Direct - Impact Aid 1996-97
1584	B10M98	Char	impflg Federal Revenue - Direct - Impact Aid 1997-98
1585	B10M99	Char	impflg Federal Revenue - Direct - Impact Aid 1998-99
1586	B10M00	Char	impflg Federal Revenue - Direct - Impact Aid 1999-00
1587	B10M01	Char	impflg Federal Revenue - Direct - Impact Aid 2000-01
1588	B10M02	Char	impflg Federal Revenue - Direct - Impact Aid 2001-02
1589	B11M92	Char	impflg Federal Revenue - Direct - Bilingual Education 1991-92
1590	B11M93	Char	impflg Federal Revenue - Direct - Bilingual Education 1992-93
1591	B11M94	Char	impflg Federal Revenue - Direct - Bilingual Education 1993-94
1592	B11M95	Char	impflg Federal Revenue - Direct - Bilingual Education 1994-95
1593	B11M96	Char	impflg Federal Revenue - Direct - Bilingual Education 1995-96
1594	B11M97	Char	impflg Federal Revenue - Direct - Bilingual Education 1996-97
1595	B11M98	Char	impflg Federal Revenue - Direct - Bilingual Education 1997-98
1596	B11M99	Char	impflg Federal Revenue - Direct - Bilingual Education 1998-99
1597	B11M00	Char	impflg Federal Revenue - Direct - Bilingual Education 1999-00
1598	B11M01	Char	impflg Federal Revenue - Direct - Bilingual Education 2000-01
1599	B11M02	Char	impflg Federal Revenue - Direct - Bilingual Education 2001-02
1600	B12M92	Char	impflg Federal Revenue - Direct - Indian Education 1991-92
1601	B12M93	Char	impflg Federal Revenue - Direct - Indian Education 1992-93
1602	B12M94	Char	impflg Federal Revenue - Direct - Indian Education 1993-94
1603	B12M95	Char	impflg Federal Revenue - Direct - Indian Education 1994-95
1604	B12M96	Char	impflg Federal Revenue - Direct - Indian Education 1995-96
1605	B12M97	Char	impflg Federal Revenue - Direct - Indian Education 1996-97
1606	B12M98	Char	impflg Federal Revenue - Direct - Indian Education 1997-98
1607	B12M99	Char	impflg Federal Revenue - Direct - Indian Education 1998-99
1608	B12M00	Char	impflg Federal Revenue - Direct - Indian Education 1999-00
1609	B12M01	Char	impflg Federal Revenue - Direct - Indian Education 2000-01
1610	B12M02	Char	impflg Federal Revenue - Direct - Indian Education 2001-02
1611	B13M92	Char	impflg Federal Revenue - Direct - Other 1991-92
1612	B13M93	Char	impflg Federal Revenue - Direct - Other 1992-93
1613	B13M94	Char	impflg Federal Revenue - Direct - Other 1993-94
1614	B13M95	Char	impflg Federal Revenue - Direct - Other 1994-95
1615	B13M96	Char	impflg Federal Revenue - Direct - Other 1995-96
1616	B13M97	Char	impflg Federal Revenue - Direct - Other 1996-97
1617	B13M98	Char	impflg Federal Revenue - Direct - Other 1997-98
1618	B13M99	Char	impflg Federal Revenue - Direct - Other 1998-99

Appendix B--Record Layout -- Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1619	B13M00	Char	impflg Federal Revenue - Direct - Other 1999-00
1620	B13M01	Char	impflg Federal Revenue - Direct - Other 2000-01
1621	B13M02	Char	impflg Federal Revenue - Direct - Other 2001-02
1622	STREVM90	Char	impflg Total Revenue from State Sources 1989-90
1623	STREVM91	Char	impflg Total Revenue from State Sources 1990-91
1624	STREVM92	Char	impflg Total Revenue from State Sources 1991-92
1625	STREVM93	Char	impflg Total Revenue from State Sources 1992-93
1626	STREVM94	Char	impflg Total Revenue from State Sources 1993-94
1627	STREVM95	Char	impflg Total Revenue from State Sources 1994-95
1628	STREVM96	Char	impflg Total Revenue from State Sources 1995-96
1629	STREVM97	Char	impflg Total Revenue from State Sources 1996-97
1630	STREVM98	Char	impflg Total Revenue from State Sources 1997-98
1631	STREVM99	Char	impflg Total Revenue from State Sources 1998-99
1632	STREVM00	Char	impflg Total Revenue from State Sources 1999-00
1633	STREVM01	Char	impflg Total Revenue from State Sources 2000-01
1634	STREVM02	Char	impflg Total Revenue from State Sources 2001-02
1635	C01M92	Char	impflg State Revenue - General formula assistance 1991-92
1636	C01M93	Char	impflg State Revenue - General formula assistance 1992-93
1637	C01M94	Char	impflg State Revenue - General formula assistance 1993-94
1638	C01M95	Char	impflg State Revenue - General formula assistance 1994-95
1639	C01M96	Char	impflg State Revenue - General formula assistance 1995-96
1640	C01M97	Char	impflg State Revenue - General formula assistance 1996-97
1641	C01M98	Char	impflg State Revenue - General formula assistance 1997-98
1642	C01M99	Char	impflg State Revenue - General formula assistance 1998-99
1643	C01M00	Char	impflg State Revenue - General formula assistance 1999-00
1644	C01M01	Char	impflg State Revenue - General formula assistance 2000-01
1645	C01M02	Char	impflg State Revenue - General formula assistance 2001-02
1646	C04M92	Char	impflg State Revenue - Staff improvement programs 1991-92
1647	C04M93	Char	impflg State Revenue - Staff improvement programs 1992-93
1648	C04M94	Char	impflg State Revenue - Staff improvement programs 1993-94
1649	C04M95	Char	impflg State Revenue - Staff improvement programs 1994-95
1650	C04M96	Char	impflg State Revenue - Staff improvement programs 1995-96
1651	C04M97	Char	impflg State Revenue - Staff improvement programs 1996-97
1652	C04M98	Char	impflg State Revenue - Staff improvement programs 1997-98
1653	C04M99	Char	impflg State Revenue - Staff improvement programs 1998-99
1654	C04M00	Char	impflg State Revenue - Staff improvement programs 1999-00
1655	C04M01	Char	impflg State Revenue - Staff improvement programs 2000-01
1656	C04M02	Char	impflg State Revenue - Staff improvement programs 2001-02
1657	C05M92	Char	impflg State Revenue - Special education programs 1991-92
1658	C05M93	Char	impflg State Revenue - Special education programs 1992-93
1659	C05M94	Char	impflg State Revenue - Special education programs 1993-94
1660	C05M95	Char	impflg State Revenue - Special education programs 1994-95
1661	C05M96	Char	impflg State Revenue - Special education programs 1995-96
1662	C05M97	Char	impflg State Revenue - Special education programs 1996-97
1663	C05M98	Char	impflg State Revenue - Special education programs 1997-98
1664	C05M99	Char	impflg State Revenue - Special education programs 1998-99
1665	C05M00	Char	impflg State Revenue - Special education programs 1999-00
1666	C05M01	Char	impflg State Revenue - Special education programs 2000-01
1667	C05M02	Char	impflg State Revenue - Special education programs 2001-02

Appendix B--Record Layout -- Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1668	C06M92	Char	impflg State Rev. - Compensatory & basic skills pgms 1991-92
1669	C06M93	Char	impflg State Rev. - Compensatory & basic skills pgms 1992-93
1670	C06M94	Char	impflg State Rev. - Compensatory & basic skills pgms 1993-94
1671	C06M95	Char	impflg State Rev. - Compensatory & basic skills pgms 1994-95
1672	C06M96	Char	impflg State Rev. - Compensatory & basic skills pgms 1995-96
1673	C06M97	Char	impflg State Rev. - Compensatory & basic skills pgms 1996-97
1674	C06M98	Char	impflg State Rev. - Compensatory & basic skills pgms 1997-98
1675	C06M99	Char	impflg State Rev. - Compensatory & basic skills pgms 1998-99
1676	C06M00	Char	impflg State Rev. - Compensatory & basic skills pgms 1999-00
1677	C06M01	Char	impflg State Rev. - Compensatory & basic skills pgms 2000-01
1678	C06M02	Char	impflg State Rev. - Compensatory & basic skills pgms 2001-02
1679	C07M92	Char	impflg State Revenue - Bilingual education programs 1991-92
1680	C07M93	Char	impflg State Revenue - Bilingual education programs 1992-93
1681	C07M94	Char	impflg State Revenue - Bilingual education programs 1993-94
1682	C07M95	Char	impflg State Revenue - Bilingual education programs 1994-95
1683	C07M96	Char	impflg State Revenue - Bilingual education programs 1995-96
1684	C07M97	Char	impflg State Revenue - Bilingual education programs 1996-97
1685	C07M98	Char	impflg State Revenue - Bilingual education programs 1997-98
1686	C07M99	Char	impflg State Revenue - Bilingual education programs 1998-99
1687	C07M00	Char	impflg State Revenue - Bilingual education programs 1999-00
1688	C07M01	Char	impflg State Revenue - Bilingual education programs 2000-01
1689	C07M02	Char	impflg State Revenue - Bilingual education programs 2001-02
1690	C08M92	Char	impflg State Revenue - Gifted and talented programs 1991-92
1691	C08M93	Char	impflg State Revenue - Gifted and talented programs 1992-93
1692	C08M94	Char	impflg State Revenue - Gifted and talented programs 1993-94
1693	C08M95	Char	impflg State Revenue - Gifted and talented programs 1994-95
1694	C08M96	Char	impflg State Revenue - Gifted and talented programs 1995-96
1695	C08M97	Char	impflg State Revenue - Gifted and talented programs 1996-97
1696	C08M98	Char	impflg State Revenue - Gifted and talented programs 1997-98
1697	C08M99	Char	impflg State Revenue - Gifted and talented programs 1998-99
1698	C08M00	Char	impflg State Revenue - Gifted and talented programs 1999-00
1699	C08M01	Char	impflg State Revenue - Gifted and talented programs 2000-01
1700	C08M02	Char	impflg State Revenue - Gifted and talented programs 2001-02
1701	C09M92	Char	impflg State Revenue - Vocational education programs 1991-92
1702	C09M93	Char	impflg State Revenue - Vocational education programs 1992-93
1703	C09M94	Char	impflg State Revenue - Vocational education programs 1993-94
1704	C09M95	Char	impflg State Revenue - Vocational education programs 1994-95
1705	C09M96	Char	impflg State Revenue - Vocational education programs 1995-96
1706	C09M97	Char	impflg State Revenue - Vocational education programs 1996-97
1707	C09M98	Char	impflg State Revenue - Vocational education programs 1997-98
1708	C09M99	Char	impflg State Revenue - Vocational education programs 1998-99
1709	C09M00	Char	impflg State Revenue - Vocational education programs 1999-00
1710	C09M01	Char	impflg State Revenue - Vocational education programs 2000-01
1711	C09M02	Char	impflg State Revenue - Vocational education programs 2001-02
1712	C10M92	Char	impflg State Revenue - School lunch programs 1991-92
1713	C10M93	Char	impflg State Revenue - School lunch programs 1992-93
1714	C10M94	Char	impflg State Revenue - School lunch programs 1993-94
1715	C10M95	Char	impflg State Revenue - School lunch programs 1994-95
1716	C10M96	Char	impflg State Revenue - School lunch programs 1995-96

Appendix B--Record Layout -- Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1717	C10M97	Char	impflg State Revenue - School lunch programs 1996-97
1718	C10M98	Char	impflg State Revenue - School lunch programs 1997-98
1719	C10M99	Char	impflg State Revenue - School lunch programs 1998-99
1720	C10M00	Char	impflg State Revenue - School lunch programs 1999-00
1721	C10M01	Char	impflg State Revenue - School lunch programs 2000-01
1722	C10M02	Char	impflg State Revenue - School lunch programs 2001-02
1723	C11M92	Char	impflg State Rev. - Capital outlay & debt service pgms 1991-92
1724	C11M93	Char	impflg State Rev. - Capital outlay & debt service pgms 1992-93
1725	C11M94	Char	impflg State Rev. - Capital outlay & debt service pgms 1993-94
1726	C11M95	Char	impflg State Rev. - Capital outlay & debt service pgms 1994-95
1727	C11M96	Char	impflg State Rev. - Capital outlay & debt service pgms 1995-96
1728	C11M97	Char	impflg State Rev. - Capital outlay & debt service pgms 1996-97
1729	C11M98	Char	impflg State Rev. - Capital outlay & debt service pgms 1997-98
1730	C11M99	Char	impflg State Rev. - Capital outlay & debt service pgms 1998-99
1731	C11M00	Char	impflg State Rev. - Capital outlay & debt service pgms 1999-00
1732	C11M01	Char	impflg State Rev. - Capital outlay & debt service pgms 2000-01
1733	C11M02	Char	impflg State Rev. - Capital outlay & debt service pgms 2001-02
1734	C12M92	Char	impflg State Revenue - Transportation programs 1991-92
1735	C12M93	Char	impflg State Revenue - Transportation programs 1992-93
1736	C12M94	Char	impflg State Revenue - Transportation programs 1993-94
1737	C12M95	Char	impflg State Revenue - Transportation programs 1994-95
1738	C12M96	Char	impflg State Revenue - Transportation programs 1995-96
1739	C12M97	Char	impflg State Revenue - Transportation programs 1996-97
1740	C12M98	Char	impflg State Revenue - Transportation programs 1997-98
1741	C12M99	Char	impflg State Revenue - Transportation programs 1998-99
1742	C12M00	Char	impflg State Revenue - Transportation programs 1999-00
1743	C12M01	Char	impflg State Revenue - Transportation programs 2000-01
1744	C12M02	Char	impflg State Revenue - Transportation programs 2001-02
1745	C13M92	Char	impflg State Revenue - Other programs 1991-92
1746	C13M93	Char	impflg State Revenue - Other programs 1992-93
1747	C13M94	Char	impflg State Revenue - Other programs 1993-94
1748	C13M95	Char	impflg State Revenue - Other programs 1994-95
1749	C13M96	Char	impflg State Revenue - Other programs 1995-96
1750	C13M97	Char	impflg State Revenue - Other programs 1996-97
1751	C13M98	Char	impflg State Revenue - Other programs 1997-98
1752	C13M99	Char	impflg State Revenue - Other programs 1998-99
1753	C13M00	Char	impflg State Revenue - Other programs 1999-00
1754	C13M01	Char	impflg State Revenue - Other programs 2000-01
1755	C13M02	Char	impflg State Revenue - Other programs 2001-02
1756	LOCRVM90	Char	impflg Total Revenue from Local Sources 1989-90
1757	LOCRVM91	Char	impflg Total Revenue from Local Sources 1990-91
1758	LOCRVM92	Char	impflg Total Revenue from Local Sources 1991-92
1759	LOCRVM93	Char	impflg Total Revenue from Local Sources 1992-93
1760	LOCRVM94	Char	impflg Total Revenue from Local Sources 1993-94
1761	LOCRVM95	Char	impflg Total Revenue from Local Sources 1994-95
1762	LOCRVM96	Char	impflg Total Revenue from Local Sources 1995-96
1763	LOCRVM97	Char	impflg Total Revenue from Local Sources 1996-97
1764	LOCRVM98	Char	impflg Total Revenue from Local Sources 1997-98
1765	LOCRVM99	Char	impflg Total Revenue from Local Sources 1998-99

Appendix B--Record Layout -- Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1766	LOCRVM00	Char	impflg Total Revenue from Local Sources 1999-00
1767	LOCRVM01	Char	impflg Total Revenue from Local Sources 2000-01
1768	LOCRVM02	Char	impflg Total Revenue from Local Sources 2001-02
1769	TOTEXM90	Char	impflg Total General Expenditures 1989-90
1770	TOTEXM91	Char	impflg Total General Expenditures 1990-91
1771	TOTEXM92	Char	impflg Total General Expenditures 1991-92
1772	TOTEXM93	Char	impflg Total General Expenditures 1992-93
1773	TOTEXM94	Char	impflg Total General Expenditures 1993-94
1774	TOTEXM95	Char	impflg Total General Expenditures 1994-95
1775	TOTEXM96	Char	impflg Total General Expenditures 1995-96
1776	TOTEXM97	Char	impflg Total General Expenditures 1996-97
1777	TOTEXM98	Char	impflg Total General Expenditures 1997-98
1778	TOTEXM99	Char	impflg Total General Expenditures 1998-99
1779	TOTEXM00	Char	impflg Total General Expenditures 1999-00
1780	TOTEXM01	Char	impflg Total General Expenditures 2000-01
1781	TOTEXM02	Char	impflg Total General Expenditures 2001-02
1782	CELSCM90	Char	impflg Total Current Expenditures for El-Sec Programs 1989-90
1783	CELSCM91	Char	impflg Total Current Expenditures for El-Sec Programs 1990-91
1784	CELSCM92	Char	impflg Total Current Expenditures for El-Sec Programs 1991-92
1785	CELSCM93	Char	impflg Total Current Expenditures for El-Sec Programs 1992-93
1786	CELSCM94	Char	impflg Total Current Expenditures for El-Sec Programs 1993-94
1787	CELSCM95	Char	impflg Total Current Expenditures for El-Sec Programs 1994-95
1788	CELSCM96	Char	impflg Total Current Expenditures for El-Sec Programs 1995-96
1789	CELSCM97	Char	impflg Total Current Expenditures for El-Sec Programs 1996-97
1790	CELSCM98	Char	impflg Total Current Expenditures for El-Sec Programs 1997-98
1791	CELSCM99	Char	impflg Total Current Expenditures for El-Sec Programs 1998-99
1792	CELSCM00	Char	impflg Total Current Expenditures for El-Sec Programs 1999-00
1793	CELSCM01	Char	impflg Total Current Expenditures for El-Sec Programs 2000-01
1794	CELSCM02	Char	impflg Total Current Expenditures for El-Sec Programs 2001-02
1795	CAPOUM90	Char	impflg Capital Outlay Expenditures 1989-90
1796	CAPOUM91	Char	impflg Capital Outlay Expenditures 1990-91
1797	CAPOUM92	Char	impflg Capital Outlay Expenditures 1991-92
1798	CAPOUM93	Char	impflg Capital Outlay Expenditures 1992-93
1799	CAPOUM94	Char	impflg Capital Outlay Expenditures 1993-94
1800	CAPOUM95	Char	impflg Capital Outlay Expenditures 1994-95
1801	CAPOUM96	Char	impflg Capital Outlay Expenditures 1995-96
1802	CAPOUM97	Char	impflg Capital Outlay Expenditures 1996-97
1803	CAPOUM98	Char	impflg Capital Outlay Expenditures 1997-98
1804	CAPOUM99	Char	impflg Capital Outlay Expenditures 1998-99
1805	CAPOUM00	Char	impflg Capital Outlay Expenditures 1999-00
1806	CAPOUM01	Char	impflg Capital Outlay Expenditures 2000-01
1807	CAPOUM02	Char	impflg Capital Outlay Expenditures 2001-02
1808	CINSTM90	Char	impflg Total Current Expenditures for Instruction 1989-90
1809	CINSTM91	Char	impflg Total Current Expenditures for Instruction 1990-91
1810	CINSTM92	Char	impflg Total Current Expenditures for Instruction 1991-92
1811	CINSTM93	Char	impflg Total Current Expenditures for Instruction 1992-93
1812	CINSTM94	Char	impflg Total Current Expenditures for Instruction 1993-94
1813	CINSTM95	Char	impflg Total Current Expenditures for Instruction 1994-95
1814	CINSTM96	Char	impflg Total Current Expenditures for Instruction 1995-96

Appendix B--Record Layout -- Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1815	CINSTM97	Char	impflg Total Current Expenditures for Instruction 1996-97
1816	CINSTM98	Char	impflg Total Current Expenditures for Instruction 1997-98
1817	CINSTM99	Char	impflg Total Current Expenditures for Instruction 1998-99
1818	CINSTM00	Char	impflg Total Current Expenditures for Instruction 1999-00
1819	CINSTM01	Char	impflg Total Current Expenditures for Instruction 2000-01
1820	CINSTM02	Char	impflg Total Current Expenditures for Instruction 2001-02
1821	Z33M90	Char	impflg Salaries - Instruction 1989-90
1822	Z33M91	Char	impflg Salaries - Instruction 1990-91
1823	Z33M92	Char	impflg Salaries - Instruction 1991-92
1824	Z33M93	Char	impflg Salaries - Instruction 1992-93
1825	Z33M94	Char	impflg Salaries - Instruction 1993-94
1826	Z33M95	Char	impflg Salaries - Instruction 1994-95
1827	Z33M96	Char	impflg Salaries - Instruction 1995-96
1828	Z33M97	Char	impflg Salaries - Instruction 1996-97
1829	Z33M98	Char	impflg Salaries - Instruction 1997-98
1830	Z33M99	Char	impflg Salaries - Instruction 1998-99
1831	Z33M00	Char	impflg Salaries - Instruction 1999-00
1832	Z33M01	Char	impflg Salaries - Instruction 2000-01
1833	Z33M02	Char	impflg Salaries - Instruction 2001-02
1834	V10M92	Char	impflg Employee benefits - Instruction 1991-92
1835	V10M93	Char	impflg Employee benefits - Instruction 1992-93
1836	V10M94	Char	impflg Employee benefits - Instruction 1993-94
1837	V10M95	Char	impflg Employee benefits - Instruction 1994-95
1838	V10M96	Char	impflg Employee benefits - Instruction 1995-96
1839	V10M97	Char	impflg Employee benefits - Instruction 1996-97
1840	V10M98	Char	impflg Employee benefits - Instruction 1997-98
1841	V10M99	Char	impflg Employee benefits - Instruction 1998-99
1842	V10M00	Char	impflg Employee benefits - Instruction 1999-00
1843	V10M01	Char	impflg Employee benefits - Instruction 2000-01
1844	V10M02	Char	impflg Employee benefits - Instruction 2001-02
1845	CSSVCM90	Char	impflg Total Current Expenditures for Support Services 1989-90
1846	CSSVCM91	Char	impflg Total Current Expenditures for Support Services 1990-91
1847	CSSVCM92	Char	impflg Total Current Expenditures for Support Services 1991-92
1848	CSSVCM93	Char	impflg Total Current Expenditures for Support Services 1992-93
1849	CSSVCM94	Char	impflg Total Current Expenditures for Support Services 1993-94
1850	CSSVCM95	Char	impflg Total Current Expenditures for Support Services 1994-95
1851	CSSVCM96	Char	impflg Total Current Expenditures for Support Services 1995-96
1852	CSSVCM97	Char	impflg Total Current Expenditures for Support Services 1996-97
1853	CSSVCM98	Char	impflg Total Current Expenditures for Support Services 1997-98
1854	CSSVCM99	Char	impflg Total Current Expenditures for Support Services 1998-99
1855	CSSVCM00	Char	impflg Total Current Expenditures for Support Services 1999-00
1856	CSSVCM01	Char	impflg Total Current Expenditures for Support Services 2000-01
1857	CSSVCM02	Char	impflg Total Current Expenditures for Support Services 2001-02
1858	E17M90	Char	impflg Current Exp. - Support Services - Pupils 1989-90
1859	E17M91	Char	impflg Current Exp. - Support Services - Pupils 1990-91
1860	E17M92	Char	impflg Current Exp. - Support Services - Pupils 1991-92
1861	E17M93	Char	impflg Current Exp. - Support Services - Pupils 1992-93
1862	E17M94	Char	impflg Current Exp. - Support Services - Pupils 1993-94
1863	E17M95	Char	impflg Current Exp. - Support Services - Pupils 1994-95

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1864	E17M96	Char	impflg Current Exp. - Support Services - Pupils 1995-96
1865	E17M97	Char	impflg Current Exp. - Support Services - Pupils 1996-97
1866	E17M98	Char	impflg Current Exp. - Support Services - Pupils 1997-98
1867	E17M99	Char	impflg Current Exp. - Support Services - Pupils 1998-99
1868	E17M00	Char	impflg Current Exp. - Support Services - Pupils 1999-00
1869	E17M01	Char	impflg Current Exp. - Support Services - Pupils 2000-01
1870	E17M02	Char	impflg Current Exp. - Support Services - Pupils 2001-02
1871	V11M92	Char	impflg Salaries - Support Services - Pupils 1991-92
1872	V11M93	Char	impflg Salaries - Support Services - Pupils 1992-93
1873	V11M94	Char	impflg Salaries - Support Services - Pupils 1993-94
1874	V11M95	Char	impflg Salaries - Support Services - Pupils 1994-95
1875	V11M96	Char	impflg Salaries - Support Services - Pupils 1995-96
1876	V11M97	Char	impflg Salaries - Support Services - Pupils 1996-97
1877	V11M98	Char	impflg Salaries - Support Services - Pupils 1997-98
1878	V11M99	Char	impflg Salaries - Support Services - Pupils 1998-99
1879	V11M00	Char	impflg Salaries - Support Services - Pupils 1999-00
1880	V11M01	Char	impflg Salaries - Support Services - Pupils 2000-01
1881	V11M02	Char	impflg Salaries - Support Services - Pupils 2001-02
1882	V12M92	Char	impflg Employee benefits - Support Services - Pupils 1991-92
1883	V12M93	Char	impflg Employee benefits - Support Services - Pupils 1992-93
1884	V12M94	Char	impflg Employee benefits - Support Services - Pupils 1993-94
1885	V12M95	Char	impflg Employee benefits - Support Services - Pupils 1994-95
1886	V12M96	Char	impflg Employee benefits - Support Services - Pupils 1995-96
1887	V12M97	Char	impflg Employee benefits - Support Services - Pupils 1996-97
1888	V12M98	Char	impflg Employee benefits - Support Services - Pupils 1997-98
1889	V12M99	Char	impflg Employee benefits - Support Services - Pupils 1998-99
1890	V12M00	Char	impflg Employee benefits - Support Services - Pupils 1999-00
1891	V12M01	Char	impflg Employee benefits - Support Services - Pupils 2000-01
1892	V12M02	Char	impflg Employee benefits - Support Services - Pupils 2001-02
1893	E07M90	Char	impflg Current Exp. - Support Srvcs - Instruction staff 1989-90
1894	E07M91	Char	impflg Current Exp. - Support Srvcs - Instruction staff 1990-91
1895	E07M92	Char	impflg Current Exp. - Support Srvcs - Instruction staff 1991-92
1896	E07M93	Char	impflg Current Exp. - Support Srvcs - Instruction staff 1992-93
1897	E07M94	Char	impflg Current Exp. - Support Srvcs - Instruction staff 1993-94
1898	E07M95	Char	impflg Current Exp. - Support Srvcs - Instruction staff 1994-95
1899	E07M96	Char	impflg Current Exp. - Support Srvcs - Instruction staff 1995-96
1900	E07M97	Char	impflg Current Exp. - Support Srvcs - Instruction staff 1996-97
1901	E07M98	Char	impflg Current Exp. - Support Srvcs - Instruction staff 1997-98
1902	E07M99	Char	impflg Current Exp. - Support Srvcs - Instruction staff 1998-99
1903	E07M00	Char	impflg Current Exp. - Support Srvcs - Instruction staff 1999-00
1904	E07M01	Char	impflg Current Exp. - Support Srvcs - Instruction staff 2000-01
1905	E07M02	Char	impflg Current Exp. - Support Srvcs - Instruction staff 2001-02
1906	V13M92	Char	impflg Salaries - Support Services - Instruction staff 1991-92
1907	V13M93	Char	impflg Salaries - Support Services - Instruction staff 1992-93
1908	V13M94	Char	impflg Salaries - Support Services - Instruction staff 1993-94
1909	V13M95	Char	impflg Salaries - Support Services - Instruction staff 1994-95
1910	V13M96	Char	impflg Salaries - Support Services - Instruction staff 1995-96
1911	V13M97	Char	impflg Salaries - Support Services - Instruction staff 1996-97
1912	V13M98	Char	impflg Salaries - Support Services - Instruction staff 1997-98

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1913	V13M99	Char	impflg Salaries - Support Services - Instruction staff 1998-99
1914	V13M00	Char	impflg Salaries - Support Services - Instruction staff 1999-00
1915	V13M01	Char	impflg Salaries - Support Services - Instruction staff 2000-01
1916	V13M02	Char	impflg Salaries - Support Services - Instruction staff 2001-02
1917	V14M92	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1991-92
1918	V14M93	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1992-93
1919	V14M94	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1993-94
1920	V14M95	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1994-95
1921	V14M96	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1995-96
1922	V14M97	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1996-97
1923	V14M98	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1997-98
1924	V14M99	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1998-99
1925	V14M00	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 1999-00
1926	V14M01	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 2000-01
1927	V14M02	Char	impflg Empl. benefits - Support Svcs - Instruc. staff 2001-02
1928	E08M90	Char	impflg Current Exp. - Support Svcs - General administration 1989-90
1929	E08M91	Char	impflg Current Exp. - Support Svcs - General administration 1990-91
1930	E08M92	Char	impflg Current Exp. - Support Svcs - General administration 1991-92
1931	E08M93	Char	impflg Current Exp. - Support Svcs - General administration 1992-93
1932	E08M94	Char	impflg Current Exp. - Support Svcs - General administration 1993-94
1933	E08M95	Char	impflg Current Exp. - Support Svcs - General administration 1994-95
1934	E08M96	Char	impflg Current Exp. - Support Svcs - General administration 1995-96
1935	E08M97	Char	impflg Current Exp. - Support Svcs - General administration 1996-97
1936	E08M98	Char	impflg Current Exp. - Support Svcs - General administration 1997-98
1937	E08M99	Char	impflg Current Exp. - Support Svcs - General administration 1998-99
1938	E08M00	Char	impflg Current Exp. - Support Svcs - General administration 1999-00
1939	E08M01	Char	impflg Current Exp. - Support Svcs - General administration 2000-01
1940	E08M02	Char	impflg Current Exp. - Support Svcs - General administration 2001-02
1941	V15M92	Char	impflg Salaries - Support Services - General administration 1991-92
1942	V15M93	Char	impflg Salaries - Support Services - General administration 1992-93
1943	V15M94	Char	impflg Salaries - Support Services - General administration 1993-94
1944	V15M95	Char	impflg Salaries - Support Services - General administration 1994-95
1945	V15M96	Char	impflg Salaries - Support Services - General administration 1995-96
1946	V15M97	Char	impflg Salaries - Support Services - General administration 1996-97
1947	V15M98	Char	impflg Salaries - Support Services - General administration 1997-98
1948	V15M99	Char	impflg Salaries - Support Services - General administration 1998-99
1949	V15M00	Char	impflg Salaries - Support Services - General administration 1999-00
1950	V15M01	Char	impflg Salaries - Support Services - General administration 2000-01
1951	V15M02	Char	impflg Salaries - Support Services - General administration 2001-02
1952	V16M92	Char	impflg Empl. benefits - Support Svcs - General administration 1991-92
1953	V16M93	Char	impflg Empl. benefits - Support Svcs - General administration 1992-93
1954	V16M94	Char	impflg Empl. benefits - Support Svcs - General administration 1993-94
1955	V16M95	Char	impflg Empl. benefits - Support Svcs - General administration 1994-95
1956	V16M96	Char	impflg Empl. benefits - Support Svcs - General administration 1995-96
1957	V16M97	Char	impflg Empl. benefits - Support Svcs - General administration 1996-97
1958	V16M98	Char	impflg Empl. benefits - Support Svcs - General administration 1997-98
1959	V16M99	Char	impflg Empl. benefits - Support Svcs - General administration 1998-99
1960	V16M00	Char	impflg Empl. benefits - Support Svcs - General administration 1999-00
1961	V16M01	Char	impflg Empl. benefits - Support Svcs - General administration 2000-01

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
1962	V16M02	Char	impflg Empl. benefits - Support Srvc - General administration 2001-02
1963	E09M90	Char	impflg Current Exp. - Support Srvc - School administration 1989-90
1964	E09M91	Char	impflg Current Exp. - Support Srvc - School administration 1990-91
1965	E09M92	Char	impflg Current Exp. - Support Srvc - School administration 1991-92
1966	E09M93	Char	impflg Current Exp. - Support Srvc - School administration 1992-93
1967	E09M94	Char	impflg Current Exp. - Support Srvc - School administration 1993-94
1968	E09M95	Char	impflg Current Exp. - Support Srvc - School administration 1994-95
1969	E09M96	Char	impflg Current Exp. - Support Srvc - School administration 1995-96
1970	E09M97	Char	impflg Current Exp. - Support Srvc - School administration 1996-97
1971	E09M98	Char	impflg Current Exp. - Support Srvc - School administration 1997-98
1972	E09M99	Char	impflg Current Exp. - Support Srvc - School administration 1998-99
1973	E09M00	Char	impflg Current Exp. - Support Srvc - School administration 1999-00
1974	E09M01	Char	impflg Current Exp. - Support Srvc - School administration 2000-01
1975	E09M02	Char	impflg Current Exp. - Support Srvc - School administration 2001-02
1976	V17M92	Char	impflg Salaries - Support Services - School administration 1991-92
1977	V17M93	Char	impflg Salaries - Support Services - School administration 1992-93
1978	V17M94	Char	impflg Salaries - Support Services - School administration 1993-94
1979	V17M95	Char	impflg Salaries - Support Services - School administration 1994-95
1980	V17M96	Char	impflg Salaries - Support Services - School administration 1995-96
1981	V17M97	Char	impflg Salaries - Support Services - School administration 1996-97
1982	V17M98	Char	impflg Salaries - Support Services - School administration 1997-98
1983	V17M99	Char	impflg Salaries - Support Services - School administration 1998-99
1984	V17M00	Char	impflg Salaries - Support Services - School administration 1999-00
1985	V17M01	Char	impflg Salaries - Support Services - School administration 2000-01
1986	V17M02	Char	impflg Salaries - Support Services - School administration 2001-02
1987	V18M92	Char	impflg Empl. benefits - Support Srvc - School administration 1991-92
1988	V18M93	Char	impflg Empl. benefits - Support Srvc - School administration 1992-93
1989	V18M94	Char	impflg Empl. benefits - Support Srvc - School administration 1993-94
1990	V18M95	Char	impflg Empl. benefits - Support Srvc - School administration 1994-95
1991	V18M96	Char	impflg Empl. benefits - Support Srvc - School administration 1995-96
1992	V18M97	Char	impflg Empl. benefits - Support Srvc - School administration 1996-97
1993	V18M98	Char	impflg Empl. benefits - Support Srvc - School administration 1997-98
1994	V18M99	Char	impflg Empl. benefits - Support Srvc - School administration 1998-99
1995	V18M00	Char	impflg Empl. benefits - Support Srvc - School administration 1999-00
1996	V18M01	Char	impflg Empl. benefits - Support Srvc - School administration 2000-01
1997	V18M02	Char	impflg Empl. benefits - Support Srvc - School administration 2001-02
1998	V40M92	Char	impflg Current Exp. - Support Srvc - Operation & maint. of plant 1991-92
1999	V40M93	Char	impflg Current Exp. - Support Srvc - Operation & maint. of plant 1992-93
2000	V40M94	Char	impflg Current Exp. - Support Srvc - Operation & maint. of plant 1993-94
2001	V40M95	Char	impflg Current Exp. - Support Srvc - Operation & maint. of plant 1994-95
2002	V40M96	Char	impflg Current Exp. - Support Srvc - Operation & maint. of plant 1995-96
2003	V40M97	Char	impflg Current Exp. - Support Srvc - Operation & maint. of plant 1996-97
2004	V40M98	Char	impflg Current Exp. - Support Srvc - Operation & maint. of plant 1997-98
2005	V40M99	Char	impflg Current Exp. - Support Srvc - Operation & maint. of plant 1998-99
2006	V40M00	Char	impflg Current Exp. - Support Srvc - Operation & maint. of plant 1999-00
2007	V40M01	Char	impflg Current Exp. - Support Srvc - Operation & maint. of plant 2000-01
2008	V40M02	Char	impflg Current Exp. - Support Srvc - Operation & maint. of plant 2001-02
2009	V21M92	Char	impflg Salaries - Support Srvc - Operation & maint. of plant 1991-92
2010	V21M93	Char	impflg Salaries - Support Srvc - Operation & maint. of plant 1992-93

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
2011	V21M94	Char	impflg Salaries - Support Srvc - Operation & maint. of plant 1993-94
2012	V21M95	Char	impflg Salaries - Support Srvc - Operation & maint. of plant 1994-95
2013	V21M96	Char	impflg Salaries - Support Srvc - Operation & maint. of plant 1995-96
2014	V21M97	Char	impflg Salaries - Support Srvc - Operation & maint. of plant 1996-97
2015	V21M98	Char	impflg Salaries - Support Srvc - Operation & maint. of plant 1997-98
2016	V21M99	Char	impflg Salaries - Support Srvc - Operation & maint. of plant 1998-99
2017	V21M00	Char	impflg Salaries - Support Srvc - Operation & maint. of plant 1999-00
2018	V21M01	Char	impflg Salaries - Support Srvc - Operation & maint. of plant 2000-01
2019	V21M02	Char	impflg Salaries - Support Srvc - Operation & maint. of plant 2001-02
2020	V22M92	Char	impflg Empl. benefits - Support Srvc - Operation & maint. of plant 1991-92
2021	V22M93	Char	impflg Empl. benefits - Support Srvc - Operation & maint. of plant 1992-93
2022	V22M94	Char	impflg Empl. benefits - Support Srvc - Operation & maint. of plant 1993-94
2023	V22M95	Char	impflg Empl. benefits - Support Srvc - Operation & maint. of plant 1994-95
2024	V22M96	Char	impflg Empl. benefits - Support Srvc - Operation & maint. of plant 1995-96
2025	V22M97	Char	impflg Empl. benefits - Support Srvc - Operation & maint. of plant 1996-97
2026	V22M98	Char	impflg Empl. benefits - Support Srvc - Operation & maint. of plant 1997-98
2027	V22M99	Char	impflg Empl. benefits - Support Srvc - Operation & maint. of plant 1998-99
2028	V22M00	Char	impflg Empl. benefits - Support Srvc - Operation & maint. of plant 1999-00
2029	V22M01	Char	impflg Empl. benefits - Support Srvc - Operation & maint. of plant 2000-01
2030	V22M02	Char	impflg Empl. benefits - Support Srvc - Operation & maint. of plant 2001-02
2031	V45M92	Char	impflg Current Exp. - Support Srvc - Student transportation 1991-92
2032	V45M93	Char	impflg Current Exp. - Support Srvc - Student transportation 1992-93
2033	V45M94	Char	impflg Current Exp. - Support Srvc - Student transportation 1993-94
2034	V45M95	Char	impflg Current Exp. - Support Srvc - Student transportation 1994-95
2035	V45M96	Char	impflg Current Exp. - Support Srvc - Student transportation 1995-96
2036	V45M97	Char	impflg Current Exp. - Support Srvc - Student transportation 1996-97
2037	V45M98	Char	impflg Current Exp. - Support Srvc - Student transportation 1997-98
2038	V45M99	Char	impflg Current Exp. - Support Srvc - Student transportation 1998-99
2039	V45M00	Char	impflg Current Exp. - Support Srvc - Student transportation 1999-00
2040	V45M01	Char	impflg Current Exp. - Support Srvc - Student transportation 2000-01
2041	V45M02	Char	impflg Current Exp. - Support Srvc - Student transportation 2001-02
2042	V23M92	Char	impflg Salaries - Support Services - Stdudent transportation 1991-92
2043	V23M93	Char	impflg Salaries - Support Services - Stdudent transportation 1992-93
2044	V23M94	Char	impflg Salaries - Support Services - Stdudent transportation 1993-94
2045	V23M95	Char	impflg Salaries - Support Services - Stdudent transportation 1994-95
2046	V23M96	Char	impflg Salaries - Support Services - Stdudent transportation 1995-96
2047	V23M97	Char	impflg Salaries - Support Services - Stdudent transportation 1996-97
2048	V23M98	Char	impflg Salaries - Support Services - Stdudent transportation 1997-98
2049	V23M99	Char	impflg Salaries - Support Services - Stdudent transportation 1998-99
2050	V23M00	Char	impflg Salaries - Support Services - Stdudent transportation 1999-00
2051	V23M01	Char	impflg Salaries - Support Services - Stdudent transportation 2000-01
2052	V23M02	Char	impflg Salaries - Support Services - Stdudent transportation 2001-02
2053	V24M92	Char	impflg Empl. benefits - Support Srvc - Student transportation 1991-92
2054	V24M93	Char	impflg Empl. benefits - Support Srvc - Student transportation 1992-93
2055	V24M94	Char	impflg Empl. benefits - Support Srvc - Student transportation 1993-94
2056	V24M95	Char	impflg Empl. benefits - Support Srvc - Student transportation 1994-95
2057	V24M96	Char	impflg Empl. benefits - Support Srvc - Student transportation 1995-96
2058	V24M97	Char	impflg Empl. benefits - Support Srvc - Student transportation 1996-97
2059	V24M98	Char	impflg Empl. benefits - Support Srvc - Student transportation 1997-98

Appendix B–Record Layout – Unified File
Longitudinal Unified Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Position	Variable	Type	Description
2060	V24M99	Char	impflg Empl. benefits - Support Srvc - Student transportation 1998-99
2061	V24M00	Char	impflg Empl. benefits - Support Srvc - Student transportation 1999-00
2062	V24M01	Char	impflg Empl. benefits - Support Srvc - Student transportation 2000-01
2063	V24M02	Char	impflg Empl. benefits - Support Srvc - Student transportation 2001-02
2064	V90M97	Char	impflg Current Exp. - Support Srvc - Business/central/other 1996-97
2065	V90M98	Char	impflg Current Exp. - Support Srvc - Business/central/other 1997-98
2066	V90M99	Char	impflg Current Exp. - Support Srvc - Business/central/other 1998-99
2067	V90M00	Char	impflg Current Exp. - Support Srvc - Business/central/other 1999-00
2068	V90M01	Char	impflg Current Exp. - Support Srvc - Business/central/other 2000-01
2069	V90M02	Char	impflg Current Exp. - Support Srvc - Business/central/other 2001-02
2070	V37M97	Char	impflg Salaries - Support Services - Business/central/other 1996-97
2071	V37M98	Char	impflg Salaries - Support Services - Business/central/other 1997-98
2072	V37M99	Char	impflg Salaries - Support Services - Business/central/other 1998-99
2073	V37M00	Char	impflg Salaries - Support Services - Business/central/other 1999-00
2074	V37M01	Char	impflg Salaries - Support Services - Business/central/other 2000-01
2075	V37M02	Char	impflg Salaries - Support Services - Business/central/other 2001-02
2076	V38M97	Char	impflg Empl. benefits - Support Srvc - Business/central/other 1996-97
2077	V38M98	Char	impflg Empl. benefits - Support Srvc - Business/central/other 1997-98
2078	V38M99	Char	impflg Empl. benefits - Support Srvc - Business/central/other 1998-99
2079	V38M00	Char	impflg Empl. benefits - Support Srvc - Business/central/other 1999-00
2080	V38M01	Char	impflg Empl. benefits - Support Srvc - Business/central/other 2000-01
2081	V38M02	Char	impflg Empl. benefits - Support Srvc - Business/central/other 2001-02
2082	COTHRM90	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1989-90
2083	COTHRM91	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1990-91
2084	COTHRM92	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1991-92
2085	COTHRM93	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1992-93
2086	COTHRM94	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1993-94
2087	COTHRM95	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1994-95
2088	COTHRM96	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1995-96
2089	COTHRM97	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1996-97
2090	COTHRM98	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1997-98
2091	COTHRM99	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1998-99
2092	COTHRM00	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 1999-00
2093	COTHRM01	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 2000-01
2094	COTHRM02	Char	impflg Total Current Expenditures for Other EI/Sec Pgms 2001-02
2095	NELSCM90	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1989-90
2096	NELSCM91	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1990-91
2097	NELSCM92	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1991-92
2098	NELSCM93	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1992-93
2099	NELSCM94	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1993-94
2100	NELSCM95	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1994-95
2101	NELSCM96	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1995-96
2102	NELSCM97	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1996-97
2103	NELSCM98	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1997-98
2104	NELSCM99	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1998-99
2105	NELSCM00	Char	impflg Total Current Expenditures for Non EI-Sec Programs 1999-00
2106	NELSCM01	Char	impflg Total Current Expenditures for Non EI-Sec Programs 2000-01
2107	NELSCM02	Char	impflg Total Current Expenditures for Non EI-Sec Programs 2001-02

Appendix C–Glossary
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

This glossary applies to the school district financial survey. When applicable, corresponding F-33 variables are listed in brackets. For additional detail, it is suggested that the data user consult the NCES Handbook: *Financial Accounting for Local and State School Systems*.

CENTRAL CITY. The largest city of a Metropolitan Statistical Area or a Consolidated Metropolitan Statistical Area, plus additional cities that meet specified statistical criteria. (See also ‘Locale Code.’)

CHARTER SCHOOLS. Charter schools are public schools that are exempted from significant state or local rules that normally govern the operation and management of public schools. A charter school is created by a developer as a public school, or is adapted by a developer from an existing public school. It operates in pursuit of a specific set of education objectives determined by the school’s developer and agreed to by the public chartering agency and provides a program of elementary or secondary education, or both. It meets all applicable federal, state, and local health and safety requirements; complies with federal civil rights laws and operates in accordance with state law. Charter schools may be affiliated with a regular school district, or they may be self-governing entities.

CONSOLIDATED METROPOLITAN STATISTICAL AREA (CMSA). If an area that qualifies as a metropolitan area (MA) has more than one million people, two or more primary metropolitan statistical areas (PMSAs) may be defined within it. Each PMSA consists of a large urbanized county or cluster of counties (cities and towns in New England) that demonstrate very strong internal economic and social links, in addition to close ties to other portions of the larger area. When PMSAs are established, the larger MA of which they are component parts is designated a consolidated metropolitan statistical area (CMSA). CMSAs and PMSAs are established only where local governments favor such designations for a large MA.

CURRENT OPERATION. Direct expenditure for salaries, employee benefits, purchased property and other services, and supplies. It includes gross school expenditures for instruction, support services, and noninstructional functions. It excludes expenditures for debt service, capital outlay, and reimbursement to other governments (including other governments / school systems). Also excluded are payments made on behalf of the school systems by other governments including employee retirement payments made by state governments to state retirement funds and to social security. Employer contributions made by those few school systems that have their own retirement system/funds are excluded.

CURRENT SPENDING. Comprises current operation expenditures (see above), payments made by the state on behalf of school systems, and transfers made by school systems into their own retirement funds. This expenditure type is useful in interstate comparisons. While expenditures made by the state on behalf of the school systems are available on a state aggregate basis, they are frequently not available for each school system in a given state. **[F-33 variable TCURELSC]**

EDUCATION AGENCY. A government agency administratively responsible for providing public elementary and/or secondary instruction or educational support services.

Appendix C–Glossary
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

ELEMENTARY. A general level of instruction classified by state and local practice as elementary, composed of any span of grades not above grade 8; preschool or kindergarten included only if it is an integral part of an elementary school or a regularly established school system.

ELEMENTARY/SECONDARY EDUCATION. Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

ENROLLMENT. Count of pupils on pupil rolls in the fall of the school system’s fiscal year. The term ‘membership’ can also be used in place of ‘enrollment.’ **[F-33 variable V33]**

EXPENDITURE. All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans and agency transactions. Expenditure includes only external transactions of a school system and excludes noncash transactions such as the provision of perquisites or other payments in-kind.

FEDERALLY-OPERATED EDUCATION AGENCY. A federally-operated agency that is charged, at least in part, with providing elementary and/or secondary instruction or support services.

FEDERAL REVENUE (DIRECT). Aid from project grants for programs such as Impact Aid (PL 81-815 and PL 81-874), Indian Education, Bilingual Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted / Talented. **[F-33 variables B10, B11, B12, B13]**

FEDERAL REVENUE DISTRIBUTED BY STATE GOVERNMENTS. Aid from formula grants distributed through State government agencies. This includes revenue from such programs as:

FISCAL YEAR. The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

FREE LUNCH PROGRAM. A program under the National School Lunch Act that provides cash subsidies for free lunches to students based on family size and income criteria.

FULL-TIME EQUIVALENCY (FTE). The amount of time required to perform an assignment stated as a proportion of a full-time position, and computed by dividing the amount of time employed by the time normally required for a full-time position.

INSTRUCTION EXPENDITURE. Relates to the instruction function (series 1000) defined in *Financial Accounting for Local and State School Systems* (National Center for Education Statistics, 1990). Instruction presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid only by school system if under ‘current operation’ or paid by both school and state if under ‘current spending’), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. Instruction covers regular, special, and vocational programs offered in both the regular

Appendix C–Glossary
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

school year and summer school. It excludes instructional support activities as well as adult education and community services. **[F-33 variables Z33, V10, E13]**

LARGE CITY. A central city of a CMSA or MSA, with the city having a population greater than or equal to 250,000. Prior to 1994–95, ‘Large City’ was defined as a central city of a metropolitan area with a population of 400,000 or more, or a population density of at least 6,000 people per square mile. (See also ‘Locale Code.’)

LARGE TOWN. An incorporated place or Census Designated Place (CDP) with a population greater than or equal to 25,000 and located outside a CMSA or MSA. (See also ‘Locale Code.’)

LEA. Local Education Agency, often called school districts, an education agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

LOCALE CODE. Locale code is defined based on how the school is situated in a particular location relative to populous areas, based on the school’s address. (See also, ‘Large City,’ ‘Mid-size City,’ ‘Urban Fringe of Large City,’ ‘Urban Fringe of Mid-Size City,’ ‘Large Town,’ ‘Small Town,’ ‘Rural, outside MSA,’ and ‘Rural, inside MSA.’)

LOCAL REVENUE. Revenue raised within the boundaries of the LEA. These revenues are primarily raised through property taxes, but also come from other types of taxes and fees. **[TLOCRED sum of: A07, A08, A09, A11, A13, A15, A20, C24, D11, D23, T02, T06, T09, T15, T40, T99, U22, and U97].**

Metropolitan Statistical Area (MSA). An area consisting of one or more contiguous counties (cities and towns in New England) that contain a core area with a large population nucleus, as well as adjacent communities having a high degree of economic and social integration with that core. An area is defined as an MSA if: it is the only MSA in the immediate area and it has a city of at least 50,000 population; or it is an urbanized area of at least 50,000 with a total metropolitan population of at least 100,000 (75,000 in New England).

MID-SIZE CITY. A central city of a CMSA or MSA, with the city having a population less than 250,000. Prior to 1994–95, term was defined as a central city of a metropolitan area with a population less than 400,000 and a population density less than 6,000 people per square mile. (See also ‘Locale Code.’)

NCES. National Center for Education Statistics, an organization within the U.S. Department of Education. NCES is the primary federal entity for collecting, analyzing, and reporting data related to education.

NONELEMENTARY/SECONDARY CURRENT SPENDING. Current spending for nonelementary/secondary education programs. Included in this category are community services, adult education, and other nonelementary/secondary current expenditures. **[F-33 variables V70, V75, V80]**

PRIMARY METROPOLITAN STATISTICAL AREA (PMSA). If an area meets the requirements to qualify as a MSA and has a population of 1,000,000 or more, one or more

Appendix C–Glossary
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

PMSAs may be defined within it if statistical criteria are met and local opinion also is in favor. A PMSA consists of a large urbanized county, or a cluster of such counties (cities and towns in New England) that have substantial commuting interchange. When one or more PMSAs have been recognized, the larger area of which they are component parts then is designated a CMSA.

PUBLIC SCHOOL. An institution that provides educational services and has one or more grade groups (PK–12), or which is ungraded; has one or more teachers to give instruction; is located in one or more buildings; has an assigned administrator; receives public funds as primary support; and is operated by an education agency.

REDUCED-PRICE LUNCH STUDENT. A student who is eligible to participate in the Reduced-Price Lunch Program under the National School Lunch Act. (See also, ‘Free Lunch Eligible.’)

RURAL. Any incorporated place, Census designated place, or nonplace territory not defined by the Census Bureau as an urbanized area or urban cluster. From 1998–99 onward, the category was separated into ‘Rural, Inside MSA’ and ‘Rural, Outside MSA.’

RURAL, INSIDE MSA. Any incorporated place, Census designated place, or nonplace territory within a CMSA or MSA and defined as rural by the Census Bureau. Category represents a subset of ‘Rural,’ and was introduced in 1998–99. (See also ‘Locale Code.’)

RURAL, OUTSIDE MSA. Any incorporated place, Census designated place, or nonplace territory not within a CMSA or MSA and defined as rural by the Census Bureau. Category represents a subset of ‘Rural,’ and was introduced in 1998–99. (See also ‘Locale Code.’)

PUBLIC SCHOOL SYSTEMS. Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, special, and vocational/technical education. Dependent school systems are classified as sub-units of some other governmental unit such as a county, municipality, township, or the state.

REVENUE. All amounts of money received by a school system from external sources, or net of refunds and other correcting transactions other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Revenue excludes noncash transactions such as receipt of services, commodities, or other ‘receipts in-kind.’

SEA. State Education Agency, the agency of the state charged with primary responsibility for coordinating and supervising public instruction.

SMALL TOWN. An incorporated place or Census Designated Place (CDP) with population less than 25,000 and greater than or equal to 2,500 and located outside a CMSA or MSA. (See also ‘Locale Code.’)

STATE REVENUE. State revenue paid to the school system for any purpose, restricted or unrestricted, including the following:

STUDENT MEMBERSHIP. This comprises the total student enrollment on October 1 (or the closest school day to October 1) for all grade levels (including prekindergarten and kindergarten)

Appendix C–Glossary
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

and ungraded pupils. Membership includes students both present and absent on the measurement day.

SUPPORT SERVICES EXPENDITURE. Relates to support services functions (series 2000) defined in *Financial Accounting for Local and State School Systems* (National Center for Education Statistics, 1990). Support services presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid only by school systems if under ‘current operation’ or paid by both school and state if under ‘current spending’), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. The functional categories for support services expenditures include pupils, instructional staff, general administration, school administration, operation and maintenance of plant, student transportation, and business/central/other support services.

NONSPECIFIED SUPPORT SERVICES. Expenditures which pertain to more than one of the above categories. In some cases reporting units could not provide distinct expenditure amounts for each support services category. These expenditures were included in ‘nonspecified’ instead of ‘other support services.’ [F-33 variable V85]

TOTAL EXPENDITURE. Total expenditure is the sum of current expenditures, capital outlay, intergovernmental expenditures (i.e. payments to other state and local governments and other school systems), and debt service expenditures. [F-33 variable **TOTALEXP** (total expenditure) is the sum of: **TCURELSC**, **TNONELSE**, **TCAPOUT**, **L12**, **M12**, **Q11**, and **I86**. Component variables may differ in surveys of fiscal years preceding 1992.]

TOTAL REVENUE. The sum of compulsory revenue contributions emerging from local, state, and federal sources. [F-33 variable **TOTALREV** (Total revenue) is the composite variable and **TFEDREV**, **TSTREV**, and **TLOCREV**.]

URBAN FRINGE. A closely settled area, contiguous to a central city, outside a central city; with a minimum population of 2,500 inhabitants; with a population density of at least 1,000 per square mile; and has a Census Urbanized Area Code. (See also ‘Locale Code.’)

URBAN FRINGE OF A LARGE CITY. Any incorporated place, Census designated place, or nonplace territory within a CMSA or MSA of a ‘Large City’ and defined as urban by the Census Bureau. Prior to 1994–95, defined as any incorporated place, Census designated place, or nonplace territory within a CMSA or MSA and defined as urban by the Census Bureau, with a central city with a population of 4000,000 or more or a population density of at least 6,000 people per square mile. (See also ‘Locale Code.’)

URBAN FRINGE OF A MID-SIZE CITY. Any incorporated place, Census Designated Place (CDP), or nonplace territory within a CMSA or MSA of a Mid-size City and defined as urban by the Census Bureau. Prior to 1994–95, defined as any incorporated place, Census designated place, or nonplace territory within a CMSA or MSA and defined as urban by the Census Bureau, with a central city with a population less than 4000,000 or a population density less than 6,000 people per square mile. (See also ‘Locale Code.’)

**Appendix D–Frequencies of Categorical Variables
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002**

Frequencies for the Longitudinal Fiscal-Nonfiscal Detail File (fnf_90_02_1a)

Finance Type

FINANCE_TYPE	Cumulative		Cumulative	
	Frequency	Percent	Frequency	Percent
Elem LEA linked to Sec LEA	3663	24.13	3663	24.13
Other Regular - w/o full grade range	125	0.82	3788	24.95
Pseudo - Sec LEA linked with Elem LEA	1494	9.84	5282	34.79
Regular LEA - full grade range	9899	65.21	15181	100.00

CCD Agency Type

CCD_TYPE	Cumulative		Cumulative	
	Frequency	Percent	Frequency	Percent
Local Education Agency	13288	87.53	13288	87.53
Sup. Union Member	1831	12.06	15119	99.59
Supervisory Union Center	52	0.34	15171	99.93
Regional	7	0.05	15178	99.98
Other	3	0.02	15181	100.00

School Level (F33)

F33_SCHLEV	Cumulative		Cumulative	
	Frequency	Percent	Frequency	Percent
Elementary School District	3536	23.30	3536	23.30
Secondary School District	537	3.54	4073	26.84
Elem/Sec School District	11012	72.56	15085	99.40
Vocational / Special Ed District	4	0.03	15089	99.43
Non-operating District	83	0.55	15172	99.97
Education Service Agency	4	0.03	15176	100.00

Frequency Missing = 5

Government Type (F33)

GOVT_TYPE	Cumulative		Cumulative	
	Frequency	Percent	Frequency	Percent
State dependent	29	0.19	29	0.19
County dependent	363	2.39	392	2.58
City dependent	218	1.44	610	4.02
Township dependent	489	3.22	1099	7.24
Independent	14077	92.76	15176	100.00

Frequency Missing = 5

Region (NE, MW, South or West)

REGION	Cumulative		Cumulative	
	Frequency	Percent	Frequency	Percent
Midwest	5934	39.09	5934	39.09
Northeast	2927	19.28	8861	58.37
South	3373	22.22	12234	80.59
West	2947	19.41	15181	100.00

**Appendix D—Frequencies of Categorical Variables
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002**

Frequencies for the Unified Longitudinal Fiscal-Nonfiscal Detail File (Ufnf_90_02_1a)

Finance Type

FINANCE_TYPE	Frequency	Percent	Cumulative Frequency	Cumulative Percent
Other Regular - w/o full grade range	125	1.09	125	1.09
Pseudo - Sec LEA linked with Elem LEA	1494	12.97	1619	14.06
Regular LEA - full grade range	9899	85.94	11518	100.00

CCD Agency Type

CCD_TYPE	Frequency	Percent	Cumulative Frequency	Cumulative Percent
Local Education Agency	10514	91.28	10514	91.28
Sup. Union Member	949	8.24	11463	99.52
Supervisory Union Center	47	0.41	11510	99.93
Regional	6	0.05	11516	99.98
Other	2	0.02	11518	100.00

School Level (F33)

F33_SCHLEV	Frequency	Percent	Cumulative Frequency	Cumulative Percent
Elementary School District	110	0.96	110	0.96
Secondary School District	526	4.57	636	5.52
Elem/Sec School District	10843	94.17	11479	99.70
Vocational / Special Ed District	3	0.03	11482	99.72
Non-operating District	31	0.27	11513	99.99
Education Service Agency	1	0.01	11514	100.00

Frequency Missing = 4

Government Type (F33)

GOVT_TYPE	Frequency	Percent	Cumulative Frequency	Cumulative Percent
State dependent	26	0.23	26	0.23
County dependent	356	3.09	382	3.32
City dependent	193	1.68	575	4.99
Township dependent	276	2.40	851	7.39
Independent	10663	92.61	11514	100.00

**Appendix D—Frequencies of Categorical Variables
 Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002**

Frequency Missing = 4

Region (NE, MW, South or West)

REGION	Frequency	Percent	Cumulative Frequency	Cumulative Percent
Midwest	4670	40.55	4670	40.55
Northeast	2064	17.92	6734	58.47
South	3096	26.88	9830	85.34
West	1688	14.66	11518	100.00

Appendix E—Ranges of Selected Variables Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Ranges for selected variables from the Longitudinal Fiscal-Nonfiscal Detail File

Range of selected per-pupil revenue and expenditure amounts, fiscal year 1989-90

Per-pupil amount for:	Variable name	Mininum	Maximun	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc_90	0	84,333	4,434	1,371
Current Spending for Instruction	pcinst_90	0	34,000	2,684	848
Current Spending for Support Service	pcssvc_90	0	52,111	1,534	592
Current Spending for Other El/Sec Programs	pcothr_90	0	26,778	216	103
Capital Outlay Expenditures	pcapou_90	0	37,171	425	531
Current Spending for Non El/Sec Programs	pnelsc_90	0	5,286	68	106
General Expenditures	ptotex_90	0	106,222	5,095	1,626
General Revenue	ptotrv_90	0	100,333	5,014	1,573
Revenue from Federal Sources	pfedrv_90	0	22,333	291	247
Revenue from State Sources	pstrev_90	0	38,290	2,297	977
Revenue from Local Sources	plocrv_90	0	77,667	2,425	1,666

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'Longitudinal Fiscal-Nonfiscal Detail File,' 1989-90 - 2001-02

Range of selected per-pupil revenue and expenditure amounts, fiscal year 1990-91

Per-pupil amount for:	Variable name	Mininum	Maximun	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc_91	0	72,156	4,700	1,467
Current Spending for Instruction	pcinst_91	0	34,719	2,864	926
Current Spending for Support Service	pcssvc_91	0	37,438	1,611	614
Current Spending for Other El/Sec Programs	pcothr_91	0	3,133	225	92
Capital Outlay Expenditures	pcapou_91	0	33,676	448	572
Current Spending for Non El/Sec Programs	pnelsc_91	0	3,630	72	113
General Expenditures	ptotex_91	0	73,063	5,398	1,736
General Revenue	ptotrv_91	0	76,000	5,284	1,672
Revenue from Federal Sources	pfedrv_91	0	16,413	310	250
Revenue from State Sources	pstrev_91	0	31,500	2,431	1,051
Revenue from Local Sources	plocrv_91	0	64,000	2,543	1,766

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'Longitudinal Fiscal-Nonfiscal Detail File,' 1989-90 - 2001-02

Appendix E—Ranges of Selected Variables Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Range of selected per-pupil revenue and expenditure amounts, fiscal year 1991-92

Per-pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc_92	0	38,667	4,793	1,433
Current Spending for Instruction	pcinst_92	0	21,000	2,928	919
Current Spending for Support Service	pcssvc_92	0	19,750	1,627	589
Current Spending for Other El/Sec Programs	pcothr_92	0	3,690	238	119
Capital Outlay Expenditures	pcapou_92	0	27,213	490	628
Current Spending for Non El/Sec Programs	pnelsc_92	0	5,186	71	134
General Expenditures	ptotex_92	0	55,000	5,543	1,747
General Revenue	ptotrv_92	0	59,143	5,459	1,704
Revenue from Federal Sources	pfedrv_92	0	22,465	346	269
Revenue from State Sources	pstrev_92	0	25,518	2,512	1,099
Revenue from Local Sources	plocrv_92	0	58,643	2,602	1,828

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'Longitudinal Fiscal-Nonfiscal Detail File,' 1989-90 - 2001-02

Range of selected per-pupil revenue and expenditure amounts, fiscal year 1992-93

Per-pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc_93	0	42,000	5,082	1,523
Current Spending for Instruction	pcinst_93	0	22,800	3,122	984
Current Spending for Support Service	pcssvc_93	0	36,000	1,718	614
Current Spending for Other El/Sec Programs	pcothr_93	0	3,313	242	105
Capital Outlay Expenditures	pcapou_93	0	27,583	487	643
Current Spending for Non El/Sec Programs	pnelsc_93	0	5,085	63	105
General Expenditures	ptotex_93	0	52,667	5,829	1,802
General Revenue	ptotrv_93	0	77,600	5,818	1,721
Revenue from Federal Sources	pfedrv_93	0	19,957	359	279
Revenue from State Sources	pstrev_93	0	31,174	2,722	1,104
Revenue from Local Sources	plocrv_93	0	77,467	2,737	1,879

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'Longitudinal Fiscal-Nonfiscal Detail File,' 1989-90 - 2001-02

Appendix E—Ranges of Selected Variables Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Range of selected per-pupil revenue and expenditure amounts, fiscal year 1993-94

Per-pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc_94	0	42,466	5,248	1,546
Current Spending for Instruction	pcinst_94	0	19,750	3,212	978
Current Spending for Support Service	pcssvc_94	0	23,159	1,795	640
Current Spending for Other El/Sec Programs	pcothr_94	0	2,439	241	90
Capital Outlay Expenditures	pcapou_94	0	25,333	500	580
Current Spending for Non El/Sec Programs	pnelsc_94	0	6,004	77	119
General Expenditures	ptotex_94	0	62,019	6,038	1,854
General Revenue	ptotrv_94	0	97,577	5,981	1,798
Revenue from Federal Sources	pfedrv_94	0	17,873	385	278
Revenue from State Sources	pstrev_94	0	39,333	2,734	1,101
Revenue from Local Sources	plocrv_94	0	81,754	2,861	1,966

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'Longitudinal Fiscal-Nonfiscal Detail File,' 1989-90 - 2001-02

Range of selected per-pupil revenue and expenditure amounts, fiscal year 1994-95

Per-pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc_95	0	46,546	5,415	1,552
Current Spending for Instruction	pcinst_95	0	27,000	3,349	1,000
Current Spending for Support Service	pcssvc_95	0	24,575	1,819	637
Current Spending for Other El/Sec Programs	pcothr_95	0	2,730	247	93
Capital Outlay Expenditures	pcapou_95	0	141,548	548	659
Current Spending for Non El/Sec Programs	pnelsc_95	0	10,434	88	141
General Expenditures	ptotex_95	0	173,333	6,273	1,861
General Revenue	ptotrv_95	0	208,000	6,212	1,819
Revenue from Federal Sources	pfedrv_95	0	46,667	390	294
Revenue from State Sources	pstrev_95	0	32,333	2,919	1,169
Revenue from Local Sources	plocrv_95	0	188,000	2,903	1,964

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'Longitudinal Fiscal-Nonfiscal Detail File,' 1989-90 - 2001-02

**Appendix E—Ranges of Selected Variables
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002**

Range of selected per-pupil revenue and expenditure amounts, fiscal year 1995-96

Per-pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc_96	0	40,500	5,567	1,539
Current Spending for Instruction	pcinst_96	0	25,000	3,458	1,015
Current Spending for Support Service	pcssvc_96	0	29,143	1,862	610
Current Spending for Other El/Sec Programs	pcothr_96	0	4,000	247	87
Capital Outlay Expenditures	pcapou_96	0	35,167	616	738
Current Spending for Non El/Sec Programs	pnelsc_96	0	13,695	92	144
General Expenditures	ptotex_96	0	65,300	6,522	1,907
General Revenue	ptotrv_96	0	71,700	6,413	1,800
Revenue from Federal Sources	pfedrv_96	0	21,213	394	291
Revenue from State Sources	pstrev_96	0	29,400	3,040	1,214
Revenue from Local Sources	plocrv_96	0	70,800	2,979	1,990

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'Longitudinal Fiscal-Nonfiscal Detail File,' 1989-90 - 2001-02

Range of selected per-pupil revenue and expenditure amounts, fiscal year 1996-97

Per-pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc_97	0	37,433	5,755	1,527
Current Spending for Instruction	pcinst_97	0	24,000	3,585	1,016
Current Spending for Support Service	pcssvc_97	0	29,100	1,912	592
Current Spending for Other El/Sec Programs	pcothr_97	0	7,150	259	103
Capital Outlay Expenditures	pcapou_97	0	42,857	709	826
Current Spending for Non El/Sec Programs	pnelsc_97	0	14,010	76	116
General Expenditures	ptotex_97	0	79,625	6,797	1,950
General Revenue	ptotrv_97	0	93,200	6,698	1,763
Revenue from Federal Sources	pfedrv_97	0	20,745	405	308
Revenue from State Sources	pstrev_97	0	29,346	3,207	1,251
Revenue from Local Sources	plocrv_97	0	90,875	3,086	2,016

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'Longitudinal Fiscal-Nonfiscal Detail File,' 1989-90 - 2001-02

**Appendix E—Ranges of Selected Variables
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002**

Range of selected per-pupil revenue and expenditure amounts, fiscal year 1997-98

Per-pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc_98	769	52,000	6,027	1,540
Current Spending for Instruction	pcinst_98	77	35,000	3,750	1,033
Current Spending for Support Service	pcssvc_98	231	30,240	2,010	607
Current Spending for Other El/Sec Programs	pcothr_98	0	4,857	267	89
Capital Outlay Expenditures	pcapou_98	0	20,684	776	836
Current Spending for Non El/Sec Programs	pnelsc_98	0	19,063	79	113
General Expenditures	ptotex_98	333	81,111	7,166	1,978
General Revenue	ptotrv_98	462	125,920	7,049	1,786
Revenue from Federal Sources	pfedrv_98	0	42,189	441	346
Revenue from State Sources	pstrev_98	0	36,125	3,389	1,320
Revenue from Local Sources	plocrv_98	0	105,640	3,219	2,068

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'Longitudinal Fiscal-Nonfiscal Detail File,' 1989-90 - 2001-02

Range of selected per-pupil revenue and expenditure amounts, fiscal year 1998-99

Per-pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc_99	1,477	36,308	6,338	1,624
Current Spending for Instruction	pcinst_99	739	28,000	3,940	1,094
Current Spending for Support Service	pcssvc_99	324	20,692	2,120	630
Current Spending for Other El/Sec Programs	pcothr_99	0	5,154	278	92
Capital Outlay Expenditures	pcapou_99	0	76,085	868	902
Current Spending for Non El/Sec Programs	pnelsc_99	0	16,317	81	132
General Expenditures	ptotex_99	2,308	83,181	7,596	2,094
General Revenue	ptotrv_99	2,385	92,333	7,451	1,905
Revenue from Federal Sources	pfedrv_99	0	34,418	479	384
Revenue from State Sources	pstrev_99	0	77,569	3,609	1,413
Revenue from Local Sources	plocrv_99	0	92,000	3,364	2,120

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'Longitudinal Fiscal-Nonfiscal Detail File,' 1989-90 - 2001-02

**Appendix E—Ranges of Selected Variables
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002**

Range of selected per-pupil revenue and expenditure amounts, fiscal year 1999-00

Per-pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc_00	0	60,100	6,730	1,711
Current Spending for Instruction	pcinst_00	0	28,200	4,187	1,159
Current Spending for Support Service	pcssvc_00	0	36,429	2,254	675
Current Spending for Other El/Sec Programs	pcothr_00	0	6,400	289	95
Capital Outlay Expenditures	pcapou_00	0	47,375	950	985
Current Spending for Non El/Sec Programs	pnelsc_00	0	12,562	85	120
General Expenditures	ptotex_00	0	88,200	8,085	2,200
General Revenue	ptotrv_00	0	103,800	7,927	1,969
Revenue from Federal Sources	pfedrv_00	0	30,897	527	406
Revenue from State Sources	pstrev_00	0	43,261	3,871	1,484
Revenue from Local Sources	plocrv_00	0	96,500	3,528	2,172

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'Longitudinal Fiscal-Nonfiscal Detail File,' 1989-90 - 2001-02

Range of selected per-pupil revenue and expenditure amounts, fiscal year 2000-01

Per-pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc_01	0	51,500	7,207	1,875
Current Spending for Instruction	pcinst_01	0	36,834	4,472	1,297
Current Spending for Support Service	pcssvc_01	0	22,316	2,430	716
Current Spending for Other El/Sec Programs	pcothr_01	0	3,571	305	95
Capital Outlay Expenditures	pcapou_01	0	55,049	1,033	1,089
Current Spending for Non El/Sec Programs	pnelsc_01	0	5,161	91	123
General Expenditures	ptotex_01	2	87,266	8,680	2,446
General Revenue	ptotrv_01	192	89,647	8,481	2,156
Revenue from Federal Sources	pfedrv_01	0	32,200	563	422
Revenue from State Sources	pstrev_01	0	61,000	4,157	1,671
Revenue from Local Sources	plocrv_01	0	87,647	3,760	2,297

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'Longitudinal Fiscal-Nonfiscal Detail File,' 1989-90 - 2001-02

Appendix E—Ranges of Selected Variables
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

Range of selected per-pupil revenue and expenditure amounts, fiscal year 2001-02

Per-pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc_02	0	70,750	7,547	1,991
Current Spending for Instruction	pcinst_02	0	48,250	4,686	1,361
Current Spending for Support Service	pcssvc_02	0	25,333	2,544	769
Current Spending for Other El/Sec Programs	pcothr_02	0	7,535	317	101
Capital Outlay Expenditures	pcapou_02	0	81,592	1,112	1,310
Current Spending for Non El/Sec Programs	pnelsc_02	0	6,413	95	130
General Expenditures	ptotex_02	0	112,000	9,127	2,682
General Revenue	ptotrv_02	0	121,583	8,769	2,302
Revenue from Federal Sources	pfedrv_02	0	28,925	637	469
Revenue from State Sources	pstrev_02	0	94,796	4,249	1,792
Revenue from Local Sources	plocrv_02	0	119,000	3,883	2,406

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: U.S. Department of Education, The NCES Common Core of Data (CCD), 'Longitudinal Fiscal-Nonfiscal Detail File,' 1989-90 - 2001-02

Appendix F-Sample Survey Form
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

2002 Census of Government
Survey of Local Government Finances
School Systems

Survey Form

RETURN TO

FAX to ESES Branch at 301-457-1540

**2002 CENSUS OF GOVERNMENTS
SURVEY OF LOCAL GOVERNMENT FINANCES
School Systems**

In correspondence pertaining to this report, please refer to the Census File Number above your address.

(Please correct any error in name, address, and ZIP Code)

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0700. Please note that we have displayed this number in the upper right hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, we could not request your participation in this survey. We estimate public reporting burden for this collection of information to vary from 1.5 to 2.5 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0700, U.S. Census Bureau, 4700 Silver Hill Road, Stop 1500, Washington, D.C. 20233-1500. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0700" as the subject.

NOTE → *Please read the instructions on pages 6 through 8 before completing this form.*

Reference numbers pertain to revenue, expenditure function and object codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 1990.

Part I REVENUE

Section A - FROM LOCAL SOURCES

	Amount <i>Omit cents</i>
	T06
1. Property taxes (1110, 1140)	T09
2. General sales or gross receipts tax (1120)	T15
3. Public utility taxes (1190)	T40
4. Individual and corporate income taxes (1130)	T99
5. All other taxes (1190)	T02
6. Parent government contributions (dependent school systems only - 1200)	D23
7. Revenue from cities and counties (1200, 1960, 2100, 2200, 2800)	D11
8. Revenue from other school systems (within state - 1320, 1420, 1951; out of state - 1330, 1430, 1952)	A07
9. Tuition fees from pupils and parents (1310, 1340)	A08
10. Transportation fees from pupils and parents (1410, 1440)	A11
11. Textbook sales and rentals (1940)	A09
12. School lunch revenues (1600)	A13
13. Student activity receipts (1700)	

Part I REVENUE – Continued	Amount Omit cents
▶ Section A – FROM LOCAL SOURCES – Continued	A20
14. Other sales and service revenues (1800)	U22
15. Interest earnings (1500)	U97
16. Miscellaneous other local revenue (1910, 1920, 1930, 1980, 1990)	
▶ Section B – FROM STATE SOURCES (3100, 3200, 3800)	C01
1. General formula assistance	C04
2. Staff improvement programs	C05
3. Special education programs	C06
4. Compensatory and basic skills attainment programs	C07
5. Bilingual education programs	C08
6. Gifted and talented programs	C09
7. Vocational education programs	C10
8. School lunch programs	C11
9. Capital outlay and debt service programs	C12
10. Transportation programs	C13
11. All other revenues from state sources	C14
▶ Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C14
1. Title I	C15
2. Children with disabilities – IDEA	C16
3. Eisenhower math and science	C17
4. Drug free schools	C18
5. Title VI	C19
6. Vocational and technical education	C25
7. Child nutrition act – exclude commodities	C20
8. All other federal aid through the state	
▶ Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	B10
1. Impact aid (P.L. 815 and 874)	B11
2. Bilingual education	B12
3. Indian education	B13
4. All other direct federal aid	

CONTINUE WITH PART II ON PAGE 3 

Part II CURRENT OPERATION EXPENDITURE – All amounts paid excluding internal transfers and amounts reported in parts III, IV3–6, VIA3, and IX6–14.

Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object 100) (1)	Employee benefits only (Object 200) (2)	TOTAL (ALL current operation objects) (3)
1. Instruction (1000)	Z33	V10	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E08
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, operation and maintenance of plant (2600)	V21	V22	V40
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500, 2800, and 2900)	V37	V38	V90
Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
Section C – NONELEMENTARY-SECONDARY PROGRAMS			V70
12. Community services (3300)			
13. Adult education			V75
14. Other			V80
Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B			V91
15. Payments to private schools (object 563)			
16. Payments to public charter schools			V92

Part III CAPITAL OUTLAY EXPENDITURES	Amount <i>Omit cents</i>
1. Construction (object code 450)	F12
2. Land and existing structures (object codes 710, 720)	G15
3. Instructional equipment (object code 730, function 1000)	K09
4. All other equipment (object code 730, functions 2000, 3000, 4000)	K10

Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY	
1. Total salaries and wages (object 100 – ALL functions)	Z32
2. Total employee benefit payments (object 200 – ALL functions)	Z34

CONTINUE WITH PART IV ON PAGE 4 

Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY - Continued		Amount <i>Omit cents</i>	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 592, 593)		Q11	
4. Payments to state governments (object code 569)		L12	
5. Payments to local governments (object code 920)		M12	
6. Interest on school system indebtedness (object code 830)		I86	
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C38	
1. For employee benefits			
2. All other (textbooks, school bus purchase, etc.)		C39	
Part VI DEBT		19H	
Section A - LONG TERM - Term of more than one year			
1. Outstanding at beginning of the fiscal year			
2. Issued during fiscal year (revenue code 5110)		21F	
3. Retired during fiscal year (object 910)		31F	
4. Outstanding at end of fiscal year (1 plus 2 minus 3)		41F	
Section B - SHORT TERM - Term of one year or less			
1. Outstanding at beginning of fiscal year		61V	
2. Outstanding at end of fiscal year		66V	
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP - October 2001		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 2001		V33	
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		
4. State revenue, nonspecified	C35		
5. Federal revenue, nonspecified	C36		
6. State payment on behalf of the LEA, instruction employee benefits	J13		
7. State payment on behalf of the LEA, pupil support services employee benefits	J17		
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07		
9. State payment on behalf of the LEA, general administration employee benefits	J08		

CONTINUE WITH PART IX ON PAGE 5 

Part IX SPECIAL PROCESSING ITEMS - Continued

Item	Code	Amount
10. State payment of behalf of the LEA, school administration employee benefits	J09	
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40	
12. State payment on behalf of the LEA, student transportation employee benefits	J45	
13. State payment on behalf of the LEA, business/central/other employee benefits	J90	
14. State payment on behalf of the LEA, other employee benefits	J10	
15. Support services expenditures, nonspecified	V85	
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional nonbenefits	J14	
21. State payment on behalf of the LEA, support services nonbenefits	J96	
22. State payment on behalf of the LEA, noninstructional programs nonbenefits	J97	
23. State payment on behalf of the LEA, nonelementary-secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	

FOR CENSUS USE ONLY					
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Remarks – *Please use this space for any explanation that may be essential in understanding your reported data. If additional space is required, please attach a separate sheet.*

Part X DATA SUPPLIED BY

Name	Telephone		
	Area code	Number	Extension
Title			

BASIC INSTRUCTIONS AND SUGGESTIONS

FINALLY AUDITED FIGURES ARE UNNECESSARY. If substantially accurate figures can be supplied on a preliminary basis, please do not delay submitting this report.

1. INCLUDE the unduplicated revenues and expenditures from all funds.

- | | |
|---------------------------|---------------------------|
| a. General fund | e. Capital projects funds |
| b. Special revenue funds | f. Food service fund |
| c. Federal projects funds | g. Student activity funds |
| d. Debt service fund | |

2. EXCLUDE transfers of monies between funds, agency transactions, transactions of private trust funds, purchase of commodities, and purchase of securities for investment purposes.

3. Please describe in the "Remarks" section the basis of any estimates or prorations used to report amounts requested on this form.

4. Please report "0" in cases of revenues not received, no expenditures made, or no debt or assets. Report "M" if there are values for these items but they cannot be determined because they are missing from your records.

5. Contact the Elementary-Secondary Education Statistics Branch, U.S. Census Bureau at 1-800-622-6193 for help with questions.

Part I – REVENUE

Section A – FROM LOCAL SOURCES

Lines 1–5. Independent school districts should report their tax receipts here. Line 1 (property taxes) will be applicable to most independent school districts. Lines 2 through 5 will be applicable to only a relatively small number of districts. Taxes reported here should be those which the district has the power to levy. State taxes and state property tax relief payments should be excluded here and reported instead in section B. Include current and delinquent tax revenues and penalties.

Line 6. Dependent school systems should report their tax receipts and any other amounts appropriated by their parent government on line 6 (Census code T02).

Line 7. Report taxes for education levied by separate county and city governments and transferred to the school system. Include debt issued in the name of a local (nonschool system) government and transferred to the school system. Regional school systems should report assessments received from cities and towns here. Assessments received from independent school districts should be reported on line 8.

Line 8. Report payments received from other school systems, both within and outside the state, for tuition, transportation, and other services (such as purchasing and data processing). Regional school systems should report assessments received from independent school districts here. Assessments received from cities and towns should be reported on line 7.

Lines 9–14. Report all student fees on these lines. Gross receipts from sale of school breakfasts, lunches, and milk (from students, teachers, adults, but not from state or federal funds) should be entered in item 12. Gross student activity receipts for those funds under control of the custodian of school funds should be included on line 13. Revenues from other sales and services, including community services activities should be entered on line 14. Report in Part IX the amount of any student fee that cannot be reported because the fee covers more than one of the items on lines 9 through 14, such as lump sum fees for both tuition and transportation.

Line 15. Include interest earnings from all funds held by the school system.

Line 16. Report receipts from rentals, property sales, private contributions, and refunds from prior year expenditures.

Section B – FROM STATE SOURCES

Include all state payments made directly to the local education agency. Exclude state payments made on behalf of the local education agency and report instead in Part V.

Line 1. Include revenue from general noncategorical state assistance programs such as foundation, minimum or basic formula support, principal apportionment, equalization, flat or block grants, and state public school fund distributions. Also include state revenue dedicated from major state taxes, such as income and sales taxes. Revenues from minor state taxes should be included on line 11.

Line 2. Report revenues from programs designed to improve the quality and quantity of local education agency staff. Examples include additional teacher units, teacher benefits, retirement and social security paid directly to local education agencies, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, in-service training, health insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff (other than for staff directly associated with the programs described on lines 3 through 10).

Line 3. Enter revenues for the education of physically and mentally handicapped students.

Line 4. Include revenues from state compensatory education for "at risk" or other economically disadvantaged students, including migratory children (unless bilingual – see line 5) and orphans. Also include amounts from state programs directed toward the attainment of basic skills. Include categorical education excellence and quality education programs which provide more than staff enhancements – such as materials, resource centers, and equipment. Programs which focus on staff should be reported on line 2.

Lines 5–10. Enter state revenues for the type of program indicated. Include career education programs on line 7; school lunch matching payments on line 8; school construction, building aid, and interest and principal payments on line 9; and bus driver salaries and bus replacements on line 10.

Line 11. Report amounts for specific programs not described above on lines 1 through 10 including instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services.

Also include on line 11 those items financed by relatively minor state taxes, licenses, fees, and funds such as severance and license taxes, timber and motor vehicle excise taxes, payments in lieu of taxes, refunds, land reimbursement, and forest funds.

Report in Part IX the amount of any state revenue item that cannot be reported because the item covers more than one of the items on lines 1 through 11, such as "total state revenues" not broken down by program.

Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Include federal revenues distributed through Title I of the Elementary-Secondary Education Act (ESEA), as reauthorized by Improving America's Schools Act (IASA). Report basic, concentration, and migratory education grants.

Line 2. Report federal revenues awarded under the Individuals with Disabilities Education Act (IDEA 97). Include formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part D. Report these project grants instead in Part I-D4.

Line 3. Report math and science formula grants authorized by Title II-A and B and Title XIII-C of the Elementary-Secondary Education Act, as reauthorized by IASA.

Line 4. Include formula and project grants for drug free schools authorized by the Elementary-Secondary Education Act, Title IV, as reauthorized by IASA.

Line 5. Enter Title VI grants sanctioned by the Elementary-Secondary Education Act, as reauthorized by IASA.

Line 6. Report formula grants authorized by the Carl D. Perkins Vocational Education Act. Include revenues from Title II (Basic Grants), and Title III-E (Tech-Prep Education).

Line 7. Include revenues from Child Nutrition Act programs (national school lunch, special milk, school breakfast and ala carte) sanctioned by P.L. 79-396 and P.L. 89-642. **Report cash payments only -- Exclude the value of donated commodities.**

Line 8. Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Adult Education Act (Part B).

Section D – FROM FEDERAL SOURCES DIRECTLY

Line 1. Include federal payments for construction (P.L. 81-815) and for maintenance and operation (P.L. 81-874).

Line 2. Include project grants for bilingual education authorized by Title VII of the Elementary-Secondary Education Act, as reauthorized by IASA.

Line 3. Include both project and formula grants for Indian education authorized by the Elementary-Secondary Education Act, Title IX, as reauthorized by IASA, and the Johnson - O'Malley Act.

Line 4. Report the total of all other federal grants awarded directly to the local education agency. Include project grants for Handicapped Education (see instructions for Part I-C2), Head Start, Magnet Schools, and Gifted and Talented.

Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in Part IC1-8 and ID1-4, such as "total federal revenues" not broken down by program.

Part II – CURRENT OPERATION EXPENDITURE

Include for the functions shown on lines 1 through 14 expenditures for salaries and wages only (column (1)), employee benefits only (column (2)), and all current operation expenditure (column (3)). **Column (3) totals should include amounts entered in columns (1) and (2).** Additionally, column (3) totals should include such objects as contracts, rent, insurance, utilities, maintenance services, printing, tuition paid to private schools, purchase of food, supplies, and materials.

Exclude from Part II	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, item 3
Payments to the state, cities, counties, or special districts	Part IV, items 4 and 5
Debt service payments	Part IV, item 6 and Part VIA3
State payments on behalf of school systems	Part IX, items 6–14

Also exclude inter-fund transfers and the purchase of stocks, bonds, securities, and other investment assets.

Handbook references pertain to function codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 1990.

Section A – Elementary-secondary Education Instructional Programs – Prekindergarten through Grade 12

Line 1. Instruction (1000). Total current operation expenditure for activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Exclude adult education programs (report on line 13).

Line 2. Pupil support (2100). Report expenditures for administrative, guidance, health, and logistical support that enhance instruction. Include attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Also include medical, dental, nursing, psychological, and speech services.

Line 3. Instructional staff support (2200). Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer-assisted instruction services.

Line 4. General administration (2300). Expenditure for board of education and executive administration (office of the superintendent) services.

Line 5. School administration (2400). Report expenditure for the office of the principal services.

Line 6. Operation and Maintenance of Plant (2600). Expenditure for buildings services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services.

Line 7. Student Transportation (2700). Report expenditure for vehicle operation, monitoring riders, and vehicle servicing and maintenance.

Line 8. Business/central/other support services (2500, 2800, and 2900). Include business support expenditures for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Also include central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services not included on lines 2 through 7. Report in Part IX, line 15 (support service expenditures, nonspecified) any item that cannot be reported because it covers more than one of the items in lines 2 through 8, such as "total support services" not broken down by function.

Section B – Elementary-secondary Noninstructional Programs

Line 9. Food services (3100). Gross expenditure for cafeteria operations to include the purchase of food but excluding the value of donated commodities and purchase of food service equipment (report equipment in Part III-4).

Line 10. Enterprise operations (3200). Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges.

Line 11. Other. Report the expenditure for other elementary-secondary noninstructional activities not related to food services or enterprise operations. Nonenterprise student activities should be included with "instruction" on line 1.

Section C – Nonelementary-secondary Programs

Line 12. Community services (3300). Include any local education agency expenditure for providing noneducation services such as operation of a swimming pool, public library, programs for the elderly, or child care centers.

Line 13. Adult education. Expenditure for provision of GED or other classes offered by the local education agency outside the elementary-secondary curriculum.

Line 14. Other. All other nonelementary-secondary programs such as any community college programs.

Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B

Line 15. Payments to private schools (object 563). Report all expenditures to private schools for tuition and for any other purpose. These payments will be deducted from the amounts reported in Parts II-A and II-B when calculating per pupil expenditures for the school system. The fall membership count of students supported by public school money but attending private schools should be excluded from the fall membership reported in Part VIII. Identify in the remarks section the expenditure functions for which the private school payment was made, if possible. If no information is provided, this amount will be deducted from instruction expenditure reported in Part II-A1 when calculating per pupil expenditures.

Line 16. Payments to public charter schools. Indicate in the remarks section whether fall membership counts of students attending charter schools are included in the school system's membership reported in the Common Core of Data Nonfiscal Survey or in Part VIII of this form. Also identify in the remarks section the expenditure functions for which the charter school payment was made, if possible. This information will be used in determining per pupil expenditure amounts for the school system.

Part III – CAPITAL OUTLAY EXPENDITURES

Include expenditures for construction of fixed assets (line 1); purchasing fixed assets including land and existing buildings and grounds (line 2); and equipment (lines 3 and 4). Instructional equipment (line 3) consists of all equipment (or capital outlay) recorded in general and operating funds under "instruction" – function code 1000.

Report in Part IX the amount of any equipment expenditure that cannot be broken down into the categories of "instructional" and "other equipment."

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

Line 1. Total salaries and wages. Enter the total expenditure for all salaries and wages paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 1, gross salaries without deduction of withholdings for income tax, employee contributions to Social Security and retirement coverage, etc. Do not include employer paid employee benefits in these figures. The total entered for salaries and wages should at least be equal to the sum of the entries made in Part II-A, column 1, and be larger if the local education agency paid salaries for enterprise operations and for nonelementary-secondary program activities.

Line 2. Total employee benefit payments. Enter the total expenditure for all employee benefits paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 2, the employer share of state or local employee retirement contributions, social security contributions, group life and health insurance, unemployment and workmen's compensation, and any tuition reimbursements. Exclude (and report in Part V) state payments made on behalf of the local education agency. The total entered for employee benefits should at least be equal to the sum of the entries made in Part II-A, column 2, and be larger if the local education agency paid employee benefits for nonelementary-secondary program activities.

Line 3. Payments to other school systems. Report payments to in-state and out-of-state public school systems for tuition, transportation, computer and purchasing services, etc. Payments made to dependent school systems or to parent governments of dependent school systems should be included here.

Lines 4 and 5. Report payments to state and local governments, including repayments of loans. Also include debt service payments to state and local governments and school building authorities which incur debt instead of the school system.

Line 6. Interest on school system debt. Expenditure for interest incurred on both long-term and short-term indebtedness of the school system. Exclude principal payments which should be reported in Part VI.

CONTINUE ON PAGE 8 

Part V – STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY

Include state payments that benefit the local education agency but which are not paid directly. Report on line 1 amounts transferred by the state into state teacher or public employee retirement funds. Also include other employee benefit transfers, such as health, life, or unemployment compensation insurance payments. Include in line 2 any other payments on behalf of the school system, such as for the purchase of textbooks or school buses purchased by the state and given to the local education agency.

Part VI – DEBT

Include in section A bonded indebtedness and any other school district interest-bearing debt with a term of more than one year. Report in section B interest-bearing tax anticipation and bond anticipation note balances and other short-term debt with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.

Part VII – CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report the total amount of cash on hand and on deposit and investments in federal government, federal agency, state and local government and nongovernment securities. Report all investments at par value. Exclude accounts receivable, value of real property, and all nonsecurity assets.

Part VIII – FALL MEMBERSHIP – OCTOBER, 2001

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2001 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

Part IX – SPECIAL PROCESSING ITEMS

These are special use items. Amounts should only be reported in this part if all pertinent financial data cannot be reported in Parts I through VIII. Before entering data in this part, please contact the Elementary-Secondary Education Statistics Branch, U.S. Census Bureau at 1-800-622-6193.

Line 1. Student fees, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part I, Line 9 (tuition), 10 (transportation), 11 (textbook sales), 12 (school food service sales), or 13 (student activities). An example would be total student fees not broken down into these separate categories.

Line 2. Census local, NCES state revenue. This category is reserved for any tax item classified as local by the U.S. Census Bureau and as state by the National Center for Education Statistics.

Line 3. Census state, NCES local revenue. This category is reserved for any tax item classified as state by the U.S. Census Bureau and as local by the National Center for Education Statistics.

Line 4. State revenue, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part I-B, lines 1 through 11. An example would be total state revenue not broken down into separate state aid programs.

Line 5. Federal revenue, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 4. An example would be total federal aid not broken down into separate federal grant programs.

Line 6. State payment on behalf of the LEA, instruction. Report expenditures of the revenues reported in Part V, lines 1 and 2, that were made for instruction. See definition for Part II-A, line 1.

Line 7. State payment on behalf of the LEA, pupil support services. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for pupil support services. See definitions for Part II-A, line 2.

Line 8. State payment on behalf of the LEA, instructional staff services. This item consists of the actual or estimated expenditure from the revenue reported in Part V, line 1, for instructional staff services. See definitions for Part II-A, line 3.

Line 9. State payment on behalf of the LEA, general administration. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for general administration. See definitions for Part II-A, line 4.

Line 10. State payment on behalf of the LEA, school administration. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for school administration. See definitions for Part II-A, line 5.

Line 11. State payment on behalf of the LEA, operation and maintenance of plant. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for operation and maintenance of plant. See definitions for Part II-A, line 6.

Line 12. State payment on behalf of the LEA, student transportation. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for student transportation. See definitions for Part II-A, line 7.

Line 13. State payment on behalf of the LEA, business/central/other. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for business, central and other support services. See definitions for Part II-A, line 8.

Line 14. State payment on behalf of the LEA, other. Report expenditures of the revenues reported in Part V, line 1, that were made for other than instruction or support services. See definitions for Part II-B.

Line 15. Support services, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part II-A, lines 2 through 8.

Line 16. Equipment expenditure, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part III, line 3 (instructional equipment) or line 4 (other equipment). An example would be total equipment not broken down by function.

Line 17. Own retirement system transfer, instruction. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for instructional employees.

Line 18. Own retirement system transfer, support services. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for support services and other noninstructional employees.

Line 19. Federal revenue on behalf of school system. Report any item in your chart of accounts identified as received through federal payments made on behalf of the school system.

Line 20. State payment on behalf of the LEA, instructional nonbenefits. Report expenditures of the revenues reported in Part V, line 2, that were made for instruction. See definition for Part II-A, line 1.

Line 21. State payment on behalf of the LEA, support services nonbenefits. Report expenditures of the revenues reported in Part V, line 2, that were made for support services. See definition for Part II-A, lines 2 through 8.

Line 22. State payment on behalf of the LEA, non-instructional programs nonbenefits. Report expenditures of the revenues reported in Part V, line 2, that were made for noninstructional programs. See definition for Part II-B.

Line 23. State payment on behalf of the LEA, nonelementary-secondary programs. Report expenditures of the revenues reported in Part V, lines 1 & 2, that were made for nonelementary-secondary programs. See definition for Part II-C.

Line 24. Capital Outlay. Report expenditures of the revenues reported in Part V, line 2, that were made for capital outlay. See definitions for Part III.

Appendix G—Sample SAS Program
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

```

/*****
*** This program shows how to aggregate data from the CCD school file to ***
*** the agency level and merge the aggregated data with the longitudinal ***
*** school district file. ***
*** ***
*****/

/* Assign library for the data files to be used */
libname ccd 'C:\EdFinSeminar\SAS\Data';

/* Create a temporary file with just the link variable and the variables of */
/* interest out of the CCD school file for school year 1999-2000 (version */
/* 1b). In this case the link variable is the LEAID, the variables of */
/* interest are the counts of 12th graders by race/ethnicity and gender. */
data schools;
    set ccd.ccd_sch_9900(keep=leaid am12m99 as12m99 hi12m99 bl12m99 wh12m99
                        am12f99 as12f99 hi12f99 bl12f99 wh12f99
                        am12u99 as12u99 hi12u99 bl12u99 wh12u99);
run;

/* Sort the temporary file by LEAID */
proc sort data=schools;
    by leaid;
run;

/* Aggregate data to the district level. Using the NWAY option ensures that */
/* we only have records for the most specific level of the CLASS statement. */
/* Otherwise, the PROC MEANS produces summary records for each level in the */
/* CLASS statement as well as a grand total record. NOPRINT suppresses the */
/* printing of the output, which we don't want. PROC MEANS produces all */
/* kinds of statistics, we only want the SUM. The OUTPUT statement */
/* identifies the dataset we're creating (SCH_SUM), and the statistics it */
/* contains (SUM). */
proc means data=schools nway noprint sum;
    class leaid;
    output out=sch_sum sum=;
run;

/* Sort the data file we're merging with by the link variable */
proc sort data=ccd.lsd90_02_1b;
    by leaid;
run;

/* Merge the two files. The IN variable (LSDF) lets us limit the new file */
/* to just those records in the longitudinal school district file */
/* (IF LSDF;)DON'T FORGET THE BY STATEMENT!!! Clean up the new file by */
/* dropping the _TYPE_ and _FREQ_ variables (Although in this case, you */
/* could keep the _FREQ_ and rename it SCHOOL_COUNT, since that is what it is. */
*/
data newfile;
    merge ccd.lsd90_02_1b(in=lsdf) sch_sum;
    by leaid;
    if lsdf;
    drop _type_ _freq_;
run;

/* Run a PROC CONTENTS to view the contents of the new file. */
proc contents data=newfile;
run;

```


Appendix H—Sample SPSS Program
Longitudinal Fiscal-Nonfiscal Detail File: 1989-90 to 1999-2002

```
*****
*** This program shows how to aggregate data from the CCD school file to ***
*** the agency level and merge the aggregated data with the longitudinal ***
*** school district file. ***
*** ***
*****
```

```
* Open the longitudinal unified districts dataset *.
GET FILE='C:\EdFinSeminar\SPSS\Data\ccd_sch_9900.sav'.
```

```
* Sort the file by LEAID *.
SORT CASES BY leaid (A).
```

```
* Aggregate counts of 12th graders by race/ethnicity and gender to the *.
* district level. AGGREGATE produces all kinds of statistics, we only *.
* want the SUM. The BREAK options specifies which variable to use for *.
* summation. *
```

```
AGGREGATE
  /OUTFILE='C:\EdFinSeminar\SPSS\Data\school_sum.sav'
  /BREAK=leaid
  /am12m99_sum = SUM(am12m99) /as12m99_sum = SUM(as12m99)
  /hi12m99_sum = SUM(hi12m99) /bl12m99_sum = SUM(bl12m99)
  /wh12m99_sum = SUM(wh12m99) /am12f99_sum = SUM(am12f99)
  /as12f99_sum = SUM(as12f99) /hi12f99_sum = SUM(hi12f99)
  /bl12f99_sum = SUM(bl12f99) /wh12f99_sum = SUM(wh12f99)
  /am12u99_sum = SUM(am12u99) /as12u99_sum = SUM(as12u99)
  /hi12u99_sum = SUM(hi12u99) /bl12u99_sum = SUM(bl12u99)
  /wh12u99_sum = SUM(wh12u99).
```

```
* Open the longitudinal unified districts dataset *.
GET FILE='C:\EdFinSeminar\SPSS\Data\lsdf90_00_1b.sav'.
```

```
* Sort the file by LEAID *.
SORT CASES BY leaid (A).
```

```
* Merge the LSDF and school summation files. The FILE=* lets us limit the *.
* new file to just those records in the longitudinal school district file. *.
```

```
MATCH FILES /FILE=*
  /FILE='C:\EdFinSeminar\SPSS\Data\school_sum.sav'
  /BY leaid.
EXECUTE.
```

```
* Save the resulting file *.
SAVE OUTFILE='C:\EdFinSeminar\SPSS\Data\New_lsdf99_00.sav'/COMPRESSED.
```

