

Public Elementary and Secondary School Revenues and Expenditures, by State: Fiscal Year 1990

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I. Introduction

DATA COLLECTION DESCRIPTION

United States Department of Education. National Center for Education Statistics

COMMON CORE OF DATA: NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY, 1990

SUMMARY: The National Public Education Financial Survey is an annual state-level collection of revenues and expenditures for public education, grades prekindergarten through 12, beginning with fiscal year 1989. Revenues and expenditures are audited after the close of the fiscal year and are then submitted to the National Center for Education Statistics by each state education agency. Variables include local revenue sources such as property taxes, tuition, and fees; intermediate and state revenues; federal sources of income; and other sources of revenue. Expenditure categories reported on include instructional expenditures (salaries and benefits, supplies, and services), support services expenditures (for staff, students, and administration), noninstructional services (such as food service), direct program support, facilities acquisition, construction services, community services, direct cost programs, and exclusions from correct expenditures. The average daily attendance is also provided.

UNIVERSE: All public elementary and secondary education agencies in the 50 states, the District of Columbia, and outlying areas.

NOTE: The codebook is provided as Portable Document Format (PDF) file. The PDF file format was developed by Adobe Systems Incorporated and can be accessed using PDF reader software, such as the Adobe Acrobat Reader. Information on how to obtain a copy of the Acrobat Reader is provided through the ICPSR Website on the Internet.

EXTENT OF COLLECTION: 1 data file + machine-readable documentation (PDF) + SAS data definition statements

DATA FORMAT: Logical Record Length with SAS data definition statement

State Codes and Abbreviations Used in the Dataset

STATE NAME	STED	NEW FIPS	OLD FIPS	STABR
ALABAMA	10	01	01	AL
ALASKA	11	02	02	AK
ARIZONA	12	04	04	AZ
ARKANSAS	13	05	05	AR
CALIFORNIA	14	06	06	CA
COLORADO	15	08	08	CO
CONNECTICUT	16	09	09	CT
DELAWARE	17	10	10	DE
DISTRICT OF COLUMBIA	18	11	11	DC
FLORIDA	19	12	12	FL
GEORGIA	20	13	13	GA
HAWAII	21	15	15	HI
IDAHO	22	16	16	ID
ILLINOIS	23	17	17	IL
INDIANA	24	18	18	IN
IOWA	25	19	19	IA
KANSAS	26	20	20	KS
KENTUCKY	27	21	21	KY
LOUISIANA	28	22	22	LA
MAINE	29	23	23	ME
MARYLAND	30	24	24	MD
MASSACHUSETTS	31	25	25	MA
MICHIGAN	32	26	26	MI
MINNESOTA	33	27	27	MN
MISSISSIPPI	34	28	28	MS
MISSOURI	35	29	29	MO
MONTANA	36	30	30	MT
NEBRASKA	37	31	31	NE
NEVADA	38	32	32	NV
NEW HAMPSHIRE	39	33	33	NH
NEW JERSEY	40	34	34	NJ
NEW MEXICO	41	35	35	NM
NEW YORK	42	36	36	NY
NORTH CAROLINA	43	37	37	NC
NORTH DAKOTA	44	38	38	ND
OHIO	45	39	39	OH
OKLAHOMA	46	40	40	OK
OREGON	47	41	41	OR
PENNSYLVANIA	48	42	42	PA
RHODE ISLAND	49	44	44	RI
SOUTH CAROLINA	50	45	45	SC
SOUTH DAKOTA	51	46	46	SD
TENNESSEE	52	47	47	TN
TEXAS	53	48	48	TX

State Codes and Abbreviations Used in the Dataset (Cont.)

STATE NAME	STED	NEW FIPS	OLD FIPS	STABR
UTAH	54	49	49	UT
VERMONT	55	50	50	VT
VIRGINIA	56	51	51	VA
WASHINGTON	57	53	53	WA
WEST VIRGINIA	58	54	54	WV
WISCONSIN	59	55	55	WI
WYOMING	60	56	56	WY
<u>OUTLYING AREAS</u>				
TRUST TERRITORY	65	59	59	TT
AMERICAN SAMOA	61	60	03	AS
GUAM	63	66	14	GU
NO. MARIANAS	69	69	60	CM
PUERTO RICO	64	72	43	PR
VIRGIN ISLANDS	66	78	52	VI

***** NOTE *****

Users of the data tape should be aware that the Common Core of Data Public elementary and secondary school revenues and expenditures survey used the "old" FIPS codes prior to the 1991-92 survey year..

Appendix A-1 Record Layout

Public Elementary and Secondary School Revenues and Current Expenditures,
by State
Fiscal Year 1990 (IMPUTED DATA)

This is a flat file having the following attributes
(RECFM=V, LRECL=1603, 56 PHYSICAL RECORDS)
The file contains imputed data for fiscal year 1990,
sorted by state (FIPS)

Name	Type	Position	Length	Description
-----	----	-----	-----	-----
SURVYEAR	N	1 - 2	2	FISCAL YEAR OF SURVEY (90)
FIPS	N	3 - 4	2	FIPS STATE CODE
STABR	AN	5 - 6	2	POSTAL STATE ABBREVIATION CODES
STNAME	AN	7 - 31	25	NAME OF THE STATE OR TERRITORY
R1A	N	32 - 43	12	LOCAL REV - PROPERTY TAX P.1
R1B	N	44 - 55	12	LOCAL REV - NON-PROPERTY TAX P.1
R1C	N	56 - 67	12	LOCAL REV - LOC GOVT PROP TAX P.1
R1D	N	68 - 79	12	LOCAL REV - LOC GOVT NON-PROP TAX P.1
R1E	N	80 - 91	12	LOCAL REV - INDIVID TUITION P.1
R1F	N	92 - 103	12	LOCAL REV - TUITION FR LEA'S P.1
R1G	N	104 - 115	12	LOCAL REV - TRANSPORT FEES INDIVID P.1
R1H	N	116 - 127	12	LOCAL REV - TRANSPORT FEES LEA'S P.1
R1I	N	128 - 139	12	LOCAL REV - EARNINGS ON INVESTMT P.1
R1J	N	140 - 151	12	LOCAL REV - FOOD SERVICE P.1
R1K	N	152 - 163	12	LOCAL REV - STUDENT ACTIVITIES P.2
R1L	N	164 - 175	12	LOCAL REV - OTHER REVS P.2
R1M	N	176 - 187	12	LOCAL REV - TEXTBOOK REVS P.2
R1N	N	188 - 199	12	LOCAL REV - SUMMER SCHOOL P.2
STR1	N	200 - 211	12	LOCAL REV - SUBTOTAL P.2
R2	N	212 - 223	12	INTERMED. REVENUES P.2
R3	N	224 - 235	12	STATE REVENUES P.2
R4A	N	236 - 247	12	FED REV - DIRECT GRANTS P.3
R4B	N	248 - 259	12	FED REV - THRU STATE P.3
R4C	N	260 - 271	12	FED REV - THRU INTERMED AGENCIES P.3
R4D	N	272 - 283	12	FED REV - OTHER SOURCES P.3
STR4	N	284 - 295	12	FED REV - SUBTOTAL P.3
R5	N	296 - 307	12	OTHER SOURCES OF REVENUE P.3
TR	N	308 - 319	12	TOTAL REVENUE FROM ALL SOURCES P.3
E11	N	320 - 331	12	INSTR EXP - SALARIES P.4
E12	N	332 - 343	12	INSTR EXP - EMP BENEFITS P.4
E13	N	344 - 355	12	INSTR EXP - PURCHASED SERVICES P.4
E14	N	356 - 367	12	INSTR EXP - TUITION P.4
E15	N	368 - 379	12	INSTR EXP - TUITION TO OTHER LEA'S P.4
E16	N	380 - 391	12	INSTR EXP - SUPPLIES P.4
E17	N	392 - 403	12	INSTR EXP - PROPERTY P.4
E18	N	404 - 415	12	INSTR EXP - OTHER P.4
STE1	N	416 - 427	12	INSTR EXP - SUBTOTAL P.4
E212	N	428 - 439	12	SUP EXP - SALARY - STUDENTS P.5
E213	N	440 - 451	12	SUP EXP - SALARY - INST STAFF P.5
E214	N	452 - 463	12	SUP EXP - SALARY - GEN ADMIN P.5
E215	N	464 - 475	12	SUP EXP - SALARY - SCH ADMIN P.6
E216	N	476 - 487	12	SUP EXP - SALARY - OPER & MAIN P.6
E217	N	488 - 499	12	SUP EXP - SALARY - STUDENT TRANSP P.6

E218	N	500 - 511	12	SUP EXP - SALARY - OTHER SERVICES	P.7
TE21	N	512 - 523	12	SUP EXP - SALARY - SUBTOTAL	P.7
E222	N	524 - 535	12	SUP EXP - EMP BENE - STUDENTS	P.5
E223	N	536 - 547	12	SUP EXP - EMP BENE - INST STAFF	P.5
E224	N	548 - 559	12	SUP EXP - EMP BENE - GEN ADMIN	P.5
E225	N	560 - 571	12	SUP EXP - EMP BENE - SCH ADMIN	P.6
E226	N	572 - 583	12	SUP EXP - EMP BENE - OPER & MAIN	P.6
E227	N	584 - 595	12	SUP EXP - EMP BENE - PUPIL TRANSP	P.6
E228	N	596 - 607	12	SUP EXP - EMP BENE - OTHER SERV	P.7
TE22	N	608 - 619	12	SUP EXP - EMP BENE - SUBTOTAL	P.7
E232	N	620 - 631	12	SUP EXP - PURCH SV - STUDENTS	P.5
E233	N	632 - 643	12	SUP EXP - PURCH SV - INST STAFF	P.5
E234	N	644 - 655	12	SUP EXP - PURCH SV - GEN ADMIN	P.5
E235	N	656 - 667	12	SUP EXP - PURCH SV - SCH ADMIN	P.6
E236	N	668 - 679	12	SUP EXP - PURCH SV - OPER & MAIN	P.6
E237	N	680 - 691	12	SUP EXP - PURCH SV - PUPIL TRANSP	P.6
E238	N	692 - 703	12	SUP EXP - PURCH SV - OTHER SERV	P.7
TE23	N	704 - 715	12	SUP EXP - PURCH SV - SUBTOTAL	P.7
E242	N	716 - 727	12	SUP EXP - SUPPLIES - STUDENTS	P.5
E243	N	728 - 739	12	SUP EXP - SUPPLIES - INST STAFF	P.5
E244	N	740 - 751	12	SUP EXP - SUPPLIES - GEN ADMIN	P.5
E245	N	752 - 763	12	SUP EXP - SUPPLIES - SCH ADMIN	P.6
E246	N	764 - 775	12	SUP EXP - SUPPLIES - OPER & MAIN	P.6
E247	N	776 - 787	12	SUP EXP - SUPPLIES - PUPIL TRANSP	P.6
E248	N	788 - 799	12	SUP EXP - SUPPLIES - OTHER SERV	P.7
TE24	N	800 - 811	12	SUP EXP - SUPPLIES - SUBTOTAL	P.7
E252	N	812 - 823	12	SUP EXP - PROPERTY - STUDENTS	P.5
E253	N	824 - 835	12	SUP EXP - PROPERTY - INST STAFF	P.5
E254	N	836 - 847	12	SUP EXP - PROPERTY - GEN ADMIN	P.5
E255	N	848 - 859	12	SUP EXP - PROPERTY - SCH ADMIN	P.6
E256	N	860 - 871	12	SUP EXP - PROPERTY - OPER & MAIN	P.6
E257	N	872 - 883	12	SUP EXP - PROPERTY - PUPIL TRANSP	P.6
E258	N	884 - 895	12	SUP EXP - PROPERTY - OTHER SERV	P.7
TE25	N	896 - 907	12	SUP EXP - PROPERTY - SUBTOTAL	P.7
E262	N	908 - 919	12	SUP EXP - OTHER - STUDENTS	P.5
E263	N	920 - 931	12	SUP EXP - OTHER - INST STAFF	P.5
E264	N	932 - 943	12	SUP EXP - OTHER - GEN ADMIN	P.5
E265	N	944 - 955	12	SUP EXP - OTHER - SCH ADMIN	P.6
E266	N	956 - 967	12	SUP EXP - OTHER - OPER & MAIN	P.6
E267	N	968 - 979	12	SUP EXP - OTHER - PUPIL TRANSP	P.6
E268	N	980 - 991	12	SUP EXP - OTHER - OTHER SERV	P.7
TE26	N	992 - 1003	12	SUP EXP - OTHER - SUBTOTAL	P.7
STE22	N	1004 - 1015	12	SUP EXP - SUBTOTAL - STUDENTS	P.5
STE23	N	1016 - 1027	12	SUP EXP - SUBTOTAL - INST STAFF	P.5
STE24	N	1028 - 1039	12	SUP EXP - SUBTOTAL - GEN ADMIN	P.5
STE25	N	1040 - 1051	12	SUP EXP - SUBTOTAL - SCH ADMIN	P.6
STE26	N	1052 - 1063	12	SUP EXP - SUBTOTAL - OPER & MAIN	P.6
STE27	N	1064 - 1075	12	SUP EXP - SUBTOTAL - PUPIL TRANSP	P.6
STE28	N	1076 - 1087	12	SUP EXP - SUBTOTAL - OTHER SERV	P.7
STE2T	N	1088 - 1099	12	SUP EXP - TOTAL SUPPORT SERVICES	P.7
E3A1	N	1100 - 1111	12	NON-INSTR SERV - FOOD SERV NON-PROPTY	
E3A2	N	1112 - 1123	12	NON-INSTR SERV - FOOD SERV PROPERTY	P.8
E3B1	N	1124 - 1135	12	NON-INSTR SERV - ENTERPRISE	P.8
E3B2	N	1136 - 1147	12	NON-INSTR SERV - ENTERPRISE PROPERTY	P.8
STE3	N	1148 - 1159	12	NON-INSTR SERV - TOTAL	P.8
E4A1	N	1160 - 1171	12	DIRECT PROG SUP - TEXTBOOKS	P.8
E4A2	N	1172 - 1183	12	DIRECT PROG SUP - TEXTBOOKS (PROP)	P.8

E4B1	N	1184 - 1195	12	DIRECT PROG SUP - TRANSPORT	P.8
E4B2	N	1196 - 1207	12	DIRECT PROG SUP - TRANSPORT (PROP)	P.8
E4C1	N	1208 - 1219	12	DIRECT PROG SUP - EMP BENE	P.8
E4C2	N	1220 - 1231	12	DIRECT PROG SUP - EMP BEN (PROP)	P.8
E4D	N	1232 - 1243	12	DIRECT PROG SUP - PRIV SCH STUDENT	P.9
E4E1	N	1244 - 1255	12	DIRECT PROG SUP - OTHER	P.9
E4E2	N	1256 - 1267	12	DIRECT PROG SUP - OTHER (PROPERTY)	P.9
STE4	N	1268 - 1279	12	DIRECT PROG SUP - SUBTOTAL	P.9
TE5	N	1280 - 1291	12	CURRENT EXPENDITURES	P.9
E61	N	1292 - 1303	12	FACILITIES AQUIS - NON-PROPERTY	P.10
E62	N	1304 - 1315	12	FACILITIES AQUIS - PROPERTY	P.10
E63	N	1316 - 1327	12	FACILITIES AQUIS - EQUIPMENT	P.10
E7A1	N	1328 - 1339	12	OTHER USE - DEBT SERVICE INTEREST	P.10
E7A2	N	1340 - 1351	12	OTHER USE - DEBT SERV REDEMPTION	P.10
STE7	N	1352 - 1363	12	OTHER USE - DEBT SERV SUBTOTAL	P.10
E81	N	1364 - 1375	12	COMM SERV - NON-PROPERTY	P.11
E82	N	1376 - 1387	12	COMM SERV - PROPERTY	P.11
E9A	N	1388 - 1399	12	DIRECT COST PROG - NON-PUB SCH	P.11
E9B	N	1400 - 1411	12	DIRECT COST PROG - ADULT ED	P.11
E9C	N	1412 - 1423	12	DIRECT COST PROG - COMM COLLEGE	P.11
E9D	N	1424 - 1435	12	DIRECT COST PROG - OTHER	P.11
E91	N	1436 - 1447	12	DIRECT COST PROG - PROPERTY	P.11
STE9	N	1448 - 1459	12	DIRECT COST PROG - SUBTOTAL	P.11
TE10	N	1460 - 1471	12	PROPERTY TOTAL	P.11
TE11	N	1472 - 1483	12	TOTAL EXPENDITURES FOR EDUCATION	P.11
X12C	N	1484 - 1495	12	EXCLUS FOR PL-100-297 - CHAPTER 1	P.12
X12D	N	1496 - 1507	12	EXCLUS FOR PL-100-297 - CH.1 CARRYOVER	
X12E	N	1508 - 1519	12	EXCLUS FOR PL-100-297 - CHAPTER 2	P.12
X12F	N	1520 - 1531	12	EXCLUS FOR PL-100-297 - CH.2 CARRYOVER	
TX12	N	1532 - 1543	12	TOTAL EXCLUS FOR PL-100-297	
NCE13	N	1544 - 1555	12	NET CURRENT EXPENDITURES	
ADA	N	1556 - 1567	12	ADA (STATE AND NCES DEFINITION)	P.13
A14A	N	1568 - 1579	12	ADA (STATE)	P. 13
A14B	N	1580 - 1591	12	ADA (NCES)	P. 13
MEMBER89	N	1592 - 1603	12	TOTAL STUDENTS	

APPENDIX A-2 Data Element Description, 1990-91

(Some of the data in this section may differ from Record Layout in the previous section of this appendix--this section is only to be used as a description of the data)

Variable Name	Description
STED	OE State Code (10-69)
SURVYEAR	Survey Year
FIPS	Federal Information Processing Standard code for states. A list of state FIPS codes is attached. (The attachment includes a crosswalk between old and new FIPS codes.)
STABR	Two-letter U.S. Postal Service abbreviation for the state where the mailing address is located.
STNAME	Name of the state or territory
R1A	Revenue from local sources - property tax
R1B	Revenue from local sources - Non-property tax
R1C	Revenue from local sources - other local government units - property tax
R1D	Revenue from local sources - other local government units - non-property tax
R1E	Revenue from local sources - tuition from individuals
R1F	Revenue from local sources - tuition from other LEAs within the state
R1G	Revenue from local sources - transportation fees from individuals
R1H	Revenue from local sources - transportation fees from other LEAs within the state
R1I	Revenue from local sources - earnings on investments
R1J	Revenue from local sources - food service (excluding federal reimbursements)

R1K	Revenue from local sources - student activities
R1L	Revenue from local sources - other revenue from local sources
R1M	Revenue from local sources - textbook revenues
R1N	Revenue from local sources - summer school revenue
STR1	Local sources of revenue subtotal
R2	Revenue from intermediate sources
R3	Revenue from state sources
R4A	Revenue from federal sources - grants-in-aid direct from the federal government
R4B	Revenue from federal sources - grants-in-aid from the federal government through the state
R4C	Revenue from federal sources - grants-in-aid from the federal government through other intermediate agencies
R4D	Revenue from federal sources - other revenue from federal sources
STR4	Federal Sources of Revenue Subtotal
R5	Other sources of revenue
TR	Total revenue from all sources
E11	Instruction - Salaries
E12	Instruction - employee benefits
E13	Instruction - purchased services
E14	Instruction - tuition
E15	Instruction - tuition to other LEAs within the state
E16	Instruction - supplies
E17	Instruction - property
E18	Instruction - other
STE1	Instruction expenditures subtotal
E212	Support services - salaries - students

E213	Support services - salaries - instructional staff
E214	Support services - salaries - general administration
E215	Support services - salaries - school administration
E216	Support services - salaries - operations and maintenance
E217	Support services - salaries - student transportation
E218	Support services - salaries - other support services
TE21	Support services - salaries - total by object
E222	Support services - employee benefits - students
E223	Support services - employee benefits - instructional staff
E224	Support services - employee benefits - general administration
E225	Support services - employee benefits - school administration
E226	Support services - employee benefits - operations and maintenance
E227	Support services - employee benefits - student transportation
E228	Support services - employee benefits - other support services
TE22	Support services - employee benefits - total by object
E323	Support services - purchased services - students
E233	Support services - purchased services - instructional staff
E234	Support services - purchased services - general administration
E235	Support services - purchased services - school administration
E236	Support services - purchased services - operations and maintenance

E237 Support services - purchased services - student transportation

E238 Support services - purchased services - other support services

TE23 Support services - purchased services - total by object

E242 Support services - supplies - students

E243 Support services - supplies - instructional staff

E244 Support services - supplies - general administration

E245 Support services - supplies - school administration

E246 Support services - supplies - operations and maintenance

E247 Support services - supplies - student transportation

E248 Support services - supplies - other support services

TE24 Support services - supplies - total by object

E252 Support services - property - students

E253 Support services - property - instructional staff

E254 Support services - property - general administration

E255 Support services - property - school administration

E256 Support services - property - operations and maintenance

E257 Support services - property - student transportation

E258 Support services - property - other support services

TE25 Support services - property - total by object

E262 Support services - other - students

E263 Support services - other - instructional staff

E264 Support services - other - general administration

E265 Support services - other - school administration

E266 Support services - other - operations and maintenance

E267	Support services - other - student transportation
E268	Support services - other - other support services
TE26	Support services - other - total by object
STE22	Support services expenditures subtotal - students
STE23	Support services expenditures subtotal - instructional staff
STE24	Support services expenditures subtotal - general administration
STE25	Support services expenditures subtotal - school administration
STE26	Support services expenditures subtotal - operations and maintenance
STE27	Support services expenditures subtotal - student transportation
STE28	Support services expenditures subtotal - other support services
STE2T	Support services expenditures subtotal - total by object
E3A11	Operation of non-instructional services - food service operations - salaries
E3A12	Operation of non-instructional services - food service operations - employee benefits
E3A13	Operation of non-instructional services - food service operations - purchased services
E3A14	Operation of non-instructional services - food service operations - supplies
E3A2	Operation of non-instructional services - food service operations - property
E3A16	Operation of non-instructional services - food service operations - other; excludes interest on bonds
E3A1	operation of non-instructional services expenditures subtotal - food service operations
E3B11	Operation of non-instructional services - enterprise

operations - salaries

E3B12 Operation of non-instructional services - enterprise
operations - employee benefits

E3B13 Operation of non-instructional services - enterprise
operations - purchased services

E3B14 Operation of non-instructional services - enterprise
operations - supplies

E3B2 Operation of non-instructional services - enterprise
operations - property

E3B16 Operation of non-instructional services - enterprise
operations - other; excludes interest on bonds

E3B1 Operation of non-instructional services expenditures
subtotal - enterprise operations

E4A1 Direct program support - textbooks for public school
children (not including property)

E4A2 Direct program support - textbooks for public school
children (property)

E4B1 Direct program support - transportation for public
school children (not including property)

E4B2 Direct program support - transportation for public
school children (property)

E4C1 Direct program support - employee benefits for
public school employees (not including property)

E4C2 Direct program support - employee benefits for
public school employees (property)

E4D Direct program support - direct program support for
private school students

E4E1 Direct program support - other direct program
support for public school students (not including
property)

E4E2 Direct program support - other direct program
support for public school students (property)

STE4 Direct program support - direct support subtotal

TE5 Current expenditures

E611 Facilities acquisition and construction services -

non-property expenditures (for buildings built and alterations performed by the LEAs own staff)

E612 Facilities acquisition and construction services - non-property expenditures (for buildings built and alterations performed by contractors)

E62A Facilities acquisition and construction services - property expenditures (includes land and improvements, expenditures for the purchase of land and the improvements thereon)

E62B Facilities acquisition and construction services - property expenditures (buildings, expenditures for acquiring existing buildings)

E62 Facilities acquisition and construction services - property expenditures subtotal

E63 Facilities acquisition and construction services - equipment

STE6 Facilities acquisition and construction services - subtotal

E7A1 Other uses - debt service - interest

E7A2 Other uses - debt service - redemption of principal

STE7 Other uses - subtotal

E81 Community services (not including property)

E82 Community services (property)

E9A Direct cost programs - non-public school programs (program #500)

E9B Direct cost programs - adult education (program #600)

E9C Direct cost programs - community college (program #700)

E9D Direct cost programs - other

E91 Direct cost programs - property

STE9 Direct cost programs subtotal

TE10 Property

TE11 Total expenditures for education

X12C	Exclusions from current expenditures for purposes of Public Law 100-297 - Chapter 1 (ESEA) expenditures
X12D	Exclusions from current expenditures for purposes of Public Law 100-297 - Chapter 1 (ESEA) carryover funds
X12E	Exclusions from current expenditures for purposes of Public Law 100-297 - Chapter 2 (ECIA) expenditures
X12F	Exclusions from current expenditures for purposes of Public Law 100-297 - Chapter 2 (EICA) carryover funds
A14A	Average daily attendance (ADA) - ADA as defined by state law
A14B	Average daily attendance (ADA) - ADA as defined by NCES
MEMBER89	Total students

Appendix B - Imputations and Adjustments List

**** Alabama FY 90 ****

E13 combined in E238
E17 contains E252, E253, E258
E232 combined in E238
E233 combined in E238
E238 contains E13, E232, E233
E252 combined in E17
E253 combined in E17
E258 combined in E17
E81 contains E82
E82 combined in E81

**** Alaska FY 90 ****

R5 impute/import mean % of TR
E13 contains E18
E18 combined in E13
E236 contains E266
E237 contains E267
E238 contains E268
E242 contains E262
E243 contains E263
E262 combined in E242
E263 combined in E243
E266 combined in E236
E267 combined in E237
E268 combined in E238
E62 contains E63
E63 combined in E62

**** Arizona FY 90 ****

R1E contains R1G, R1N
R1G combined in R1E
R1N combined in R1E
E13 combined in E262
E17 contains E252, E253, E254, E255, E256, E258
E212 contains E213, E215, E218
E213 combined in E212
E215 combined in E212
E218 combined in E212
E222 contains E223, E225, E228
E223 combined in E222
E225 combined in E222
E228 combined in E222
E232 combined in E262
E233 combined in E262
E234 combined in E264
E235 combined in E262
E236 combined in E266
E237 combined in E267
E238 combined in E262
E242 contains E243, E245, E248
E243 combined in E242
E245 combined in E242

E248 combined in E242
 E252 combined in E17
 E253 combined in E17
 E254 combined in E17
 E255 combined in E17
 E256 combined in E17
 E258 combined in E17
 E262 contains E13, E232, E233, E235, E238, E263, E265, E268
 E263 combined in E262
 E264 contains E234
 E265 combined in E262
 E266 contains E236
 E267 contains E237
 E268 combined in E262
 E3A1 contains E3A2
 E3A2 combined in E3A1
 E3B1 contains E3B2
 E3B2 combined in E3B1
 E4B1 distribute across all Non-Property SS Transport(2700)
 by ratio of items in 2700 to STE27, after the above distributions and
 before the E4E1 distribution.
 E4E1 distribute across all functions and objects 1000 - 3000, EXCEPT
 Property (Object 700) based on the ratios of each of these items to
 their sum, after the Instruction, Support Services and Non-Instruction
 imputations (E1., E2., and E3.. above) have been performed, and
 before the E4B1 distribution.
 E62 contains E63
 E63 combined in E62
 E81 contains E82
 E82 combined in E81

**** Arkansas FY 90 ****

E4A1 placed in E16
 E4C1 distribute across all 1000 & 2000 Employee Benefits by salary
 distribution (to E12, E222, E223, E224,... based on the ratio of E11,
 E212, E213, E214,... to (E11+TE21)), before the E4A1 and E4E1
 distributions.
 E4E1 distribute across all functions and objects 1000 - 3000
 EXCEPT Property (Object 700) based on the ratios of each of these
 items to their sum before the E4A1 and E4C1 distributions.

**** California FY 90 ****

E13 contains E18
 E18 combined in E13
 E232 contains E262
 E233 contains E263
 E234 contains E264
 E235 contains E265
 E236 contains E266
 E237 contains E267
 E238 contains E268
 E262 combined in E232
 E263 combined in E233
 E264 combined in E234
 E265 combined in E235
 E266 combined in E236
 E267 combined in E237

E268 combined in E238
E4A1 place in E16
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary distribution (to E12, E222, E223, E224,... based on the ratio of E11, E212, E213, E214,... to (E11+TE21)), after the Instruction and Support Services distributions (E1.. and E2.. above) have been performed, and before any of the Direct Support (E4..) distributions.
E4E1 distribute across all functions and objects 1000 - 3000, EXCEPT Property (Object 700), based on the ratios of these items to their sum, after the Instruction and Support Services distributions (E1.. and E2.. above), and before any of the Direct Support (E4..) distributions have been performed.
E7A1 combined in E7A2
E7A2 contains E7A1

**** Colorado FY 90 ****

R4A contains R4B (along with R4D)
R4B combined in R4A and R4D
R4D contains R4B (along with R4A)
E3B1 contains E3B2
E3B2 combined in E3B1

**** Connecticut FY 90 ****

R1G combined in R1L
R1L contains R1G
R5 impute/import mean % of TR
Distribution for Instruction and Support Services: Distribute each function Subtotal(STE1, STE22,...,STE28) among the non-property objects (except E14, E15) by mean percent distribution of states reporting all items.
Property Distribution: Distribute E256 to E252, E253, E254, E255, E257, E258
E62 contains E63
E63 combined in E62
E3A1 contains E3A2
E3A2 combined in E3A1
E3B1 contains E3B2
E3B2 combined in E3B1
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary distribution(to E12, E222, E223, E224,... based on the ratio of E11, E212, E213, E214,... to (E11+TE21)), after Instruction and Support Services imputations above, and before the E4E1 distributions have been performed.
E4E1 distribute across all functions and objects 1000 - 3000, EXCEPT Property (Object 700), based on the ratios of these items to their sum, after the Instruction, Support Services, E3A1 and E3A2 distributions above, and before the E4C1 distribution have been performed.
E4E2 distribute across all functions to OBJECT 700 only, based on the ratios of these items to their sum, after the Property and E3A1 and E3A2 distributions above have been performed.

**** Delaware FY 90 ****

R4B contains R4D
R4D combined in R4B
E11 contains E213
E12 contains E223
E13 contains E233, E263

E16 contains E242, E243
 E17 contains E252, E253
 E213 combined in E11
 E214 combined in E218
 E218 contains E214
 E223 combined in E12
 E224 combined in E228
 E228 contains E224
 E232 contains E262
 E233 combined in E13
 E234 combined in E238
 E235 combined in E238
 E237 contains E267
 E238 contains E234, E235, E264, E265, E268
 E242 combined in E16
 E243 combined in E16
 E244 combined in E248
 E245 combined in E248
 E248 contains E244, E245
 E252 combined in E17
 E253 combined in E17
 E254 combined in E62
 E255 combined in E62
 E256 combined in E62
 E257 reported in E4B2
 E258 combined in E62
 E262 combined in E232
 E263 combined in E13
 E264 combined in E238
 E265 combined in E238
 E267 combined in E237
 E268 combined in E238
 E3A1 contains E3A2
 E3A2 combined in E3A1
 E4B2 place in E257
 E62 contains E254, E255, E256, E258
 E81 contains E82
 E82 combined in E81

**** District of Columbia FY 90 ****

R5 impute/import mean % of TR
 E232 contains E235
 E235 combined in E232
 E237 contains E267
 E242 contains E245
 E245 combined in E242
 E252 contains E255
 E255 combined in E252
 E262 contains E265
 E265 combined in E262
 E267 combined in E237
 E3A1 contains E3A2
 E3A2 combined in E3A1
 E4C1 distribute across all 1000 & 2000 Employee Benefits by salary
 distribution (to E12, E222, E223, E224,... based on the ratio of E11,
 E212, E213, E214,... to (E11+TE21)), after the above distributions.
 E62 impute/import mean % E62 to TE10-E62-E63

(total property with Facilities Acquisition Property removed)
E63 impute/import mean % E63 to TE10-E62-E63
(total property with Facilities Acquisition Property removed)
E7A1 impute/import mean % E7A1 to TE10
E7A2 impute/import mean % E7A2 to TE10

**** Florida FY 90 ****

R1G combined in R1K
R1K contains R1G
R4B contains R4D
R4D combined in R4B
E14 unexplained M
E17 combined in E258
E252 combined in E258
E253 combined in E258
E254 combined in E258
E255 combined in E258
E256 combined in E258
E257 combined in E258
E258 contains E17, E252, E253, E254, E255, E256, E257
E4E1 distribute across all functions and objects 1000 - 3000,
EXCEPT Property (Object 700), based on the ratios of each of these
items to their sum, after the above distributions.
E81 contains E82
E82 combined in E81

**** Georgia FY 90 ****

R1E combined in R1L
R1L contains R1E
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary
distribution (to E12, E222, E223, E224,... based on the ratio of E11,
E212, E213, E214,... to (E11+TE21)). E4E1 distribute across all
functions and objects 1000 - 3000, EXCEPT Property (Object 700), based
on the ratios of each of these items their sum, before the E4C1
distribution.

**** Idaho FY 90 ****

E233 contains E263
E263 combined in E233
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary
distribution (to E12, E222, E223, E224,... based on the ratio of E11,
E212, E213, E214,... to (E11+TE21)), after the above distributions
have been performed.

**** Illinois FY 90 ****

R1D contains R1F, R1N
R1F combined in R1D
R1N combined in R1D
R4B contains R4D
R4D combined in R4B
R5 impute/import mean % of TR
E4A1 place in E16
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary
distribution (to E12, E222, E223, E224,... based on the ratio of E11,
E212, E213, E214,... to (E11+TE21)), before the E4E1 distribution is
performed.
E4E1 distribute across all functions and objects 1000 - 3000,

EXCEPT Property (Object 700), based on the ratio of each of these items to their sum, before the E4A1 and E4C1 distributions.

E62 contains E63

E63 combined in E62

**** Indiana FY 90 ****

E4C1 distribute across all 1000 & 2000 Employee Benefits by salary distribution (to E12, E222, E223, E224,... based on the ratio of E11, E212, E213, E214,... to (E11 + TE21)), before the E4E1 distribution is performed.

E4E1 distribute across all functions and objects 1000 - 3000, EXCEPT Property (Object 700), based on the ratio of each of these items to their sum, before the E4C1 distribution is performed.

**** Iowa FY 90 ****

R4A combined in R4D

R4D contains R4A

**** Kansas FY 90 ****

R4A combined in R4B

R4B contains R4A

E4C1 distribute across all 1000 & 2000 Employee Benefits by salary distribution (to E12, E222, E223, E224,... based on the ratio of E11, E212, E213, E214,... to (E11 + TE21))

E81 contains E82

E82 combined in E81

**** Kentucky FY 90 ****

E12 contains E223, E228

E13 contains E18

E16 contains E245, E248

E17 contains E252, E253, E255, E258

E18 combined in E13

E223 combined in E12

E233 contains E263

E234 contains E264

E235 contains E265

E228 combined in E12

E248 combined in E16

E245 combined in E16

E252 combined in E17

E253 combined in E17

E255 combined in E17

E258 combined in E17

E263 combined in E233

E264 combined in E234

E265 combined in E235

E4A1 place in E16

E4C1 distribute across all 1000 & 2000 Employee Benefits by salary distribution (to E12, E222, E223, E224,... based on the ratio of E11, E212, E213, E214,... to (E11+TE21)), after the Instruction and Support Services distributions (E1.. and E2.. above) have been performed, and before any of the Direct Support (E4..) distributions.

E4E1 distribute across all functions and objects 1000 - 3000, EXCEPT Property (Object 700), based on the ratio of each item the sum of all these items, after the Instruction and Support Services distributions (E1.. and E2.. above), and before any of the Direct Support (E4..)

distributions have been performed.
E81 contains E82
E82 combined in E81

**** Louisiana FY 90 ****

E4E1 distribute across all functions and objects 1000 - 3000, EXCEPT
Property (Object700), based on the ratios of each item to the sum of
these items.

**** Maine FY 90 ****

E3B1 contains E3B2
E3B2 combined in E3B1
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary
distribution (to E12, E222, E223, E224,... based on the ratio of E11,
E212, E213, E214,... to (E11+TE21)).

**** Maryland FY 90 ****

E4C1 distribute across all 1000 & 2000 Employee Benefits by salary
distribution (to E12, E222, E223, E224,... based on the ratio of E11,
E212, E213, E214,... to (E11+TE21)).

**** Massachusetts FY 90 ****

E13 contains E18
E17 combined in E63
E18 combined in E13
E232 contains E242, E262
E233 contains E243, E263
E234 contains E244, E264
E235 contains E245, E265
E236 contains E246, E266
E237 contains E247, E267
E238 contains E248
E242 combined in E232
E243 combined in E233
E244 combined in E234
E245 combined in E235
E246 combined in E236
E247 combined in E237
E248 combined in E238
E252 combined in E63
E253 combined in E63
E254 combined in E63
E255 combined in E63
E256 combined in E63
E257 combined in E63
E258 combined in E63
E262 combined in E232
E263 combined in E233
E264 combined in E234
E265 combined in E235
E266 combined in E236
E267 combined in E237
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary
distribution (to E12, E222, E223, E224,... based on the ratio of E11,
E212, E213, E214,... to (E11+TE21)), after the above distributions
have been performed.
E63 contains E17, E252, E253, E254, E255, E256, E257, E258

E81 contains E82
E82 combined in E81

**** Michigan FY 90 ****

R1N combined in R1E
R1E contains R1N
E13 contains E18
E18 combined in E13
E232 contains E262
E233 contains E263
E234 contains E264
E235 contains E265
E248 contains E268
E262 combined in E232
E263 combined in E233
E264 combined in E234
E265 combined in E235
E268 combined in E248
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary
distribution (to E12, E222, E223, E224,... based on the ratio of E11,
E212, E213, E214,... to (E12+TE21)), after the above distributions
have been performed.

**** Minnesota FY 90 ****

E4E1 distribute across all functions and objects 1000 - 3000,
EXCEPT Property (Object 700), based on the ratios of each of these
items to their sum.

**** Mississippi FY 90 ****

R1N combined in R1E
R1E contains R1N
E4A1 place in E16
E4E1 distribute across all functions and objects 1000 - 3000,
EXCEPT Property (Object 700), based on the ratios of each of these
items to their sum, before the E4A1 distribution.
E4E2 distribute across all functions to OBJECT 700 only, based on the ratios
of each of these items to their sum.

**** Missouri FY 90 ****

E13 and E16 contain E18
E18 combined in E13, E16
E232 contains E262 (as does E242)
E233 contains E263 (as does E243)
E234 contains E264 (as does E244)
E235 contains E265 (as does E245)
E236 contains E266 (as does E246)
E237 contains E267 (as does E247)
E238 contains E268 (as does E248)
E242 contains E262 (as does E232)
E243 contains E263 (as does E233)
E244 contains E264 (as does E234)
E245 contains E265 (as does E235)
E246 contains E266 (as does E236)
E247 contains E267 (as does E237)
E248 contains E268 (as does E238)
E262 combined in E232, E242
E263 combined in E233, E243

E264 combined in E234, E244
E265 combined in E235, E245
E266 combined in E236, E246
E267 combined in E237, E247
E268 combined in E238, E248
E62 contains E63
E63 combined in E62

**** Nebraska FY 90 ****

R4A combined in R4B
R4B contains R4A, R4C
R4C combined in R4B
E235 combined in E238
E238 contains E235
E4E1 distribute across all functions and objects 1000 - 3000,
EXCEPT Property (Object 700), based on the ratios of each of these
items to their sum, after the above distributions.
E4E2 distribute across all functions to OBJECT 700 only, based on the ratios
of each of these items to their sum.

**** Nevada FY 90 ****

E81 contains E82
E82 combined in E81

**** New Hampshire FY 90 ****

E62 contains E63
E63 combined in E62
E7A1 combined in E7A2
E7A2 contains E7A1

**** New Jersey FY 90 ****

R1E combined in R1F
R1F contains R1E
R1G combined in R1L
R1H combined in R1L
R1I combined in R1L
R1K combined in R1L
R1L contains R1G, R1H, R1I, R1K, R1M, R1N
R1M combined in R1L
R1N combined in R1L
R4A contains R4D
R4D combined in R4A
R5 impute/import mean % of TR
E12 contains E222, E223, E224, E225, E226, E227, E228
E13 contains E232, E233, E235, E238, E262, E263, E265
E16 contains E242, E243, E244, E245, E247, E248
E17 combined in E63
E18 contains E262, E263, E265
E215 contains E218
E218 combined in E215
E222 combined in E12
E223 combined in E12
E224 combined in E12
E225 combined in E12
E226 combined in E12
E227 combined in E12
E228 combined in E12

E232 combined in E13
 E233 combined in E13
 E235 combined in E13
 E238 combined in E13
 E242 combined in E16
 E243 combined in E16
 E244 combined in E16
 E245 combined in E16
 E247 combined in E16
 E248 combined in E16
 E252 combined in E63
 E253 combined in E63
 E254 combined in E63
 E255 combined in E63
 E256 combined in E63
 E257 combined in E63
 E258 combined in E63
 E262 combined in E18
 E263 combined in E18
 E265 combined in E18
 E3A1 contains E3A2
 E3A2 combined in E3A1
 E3B1 contains E3B2
 E3B2 combined in E3B1
 E4C1 distribute across all 1000 & 2000 Employee Benefits by salary
 distribution (to E12, E222, E223, E224,... based on the ratio of E11,
 E212, E213, E214,... to (E11+TE21), after the above distributions have
 been performed.
 E63 contains E17, E252, E253, E254, E255, E256, E257, E258
 E81 contains E82
 E82 combined in E81

**** New Mexico FY 90 ****

E13 contains E18
 E18 combined in E13

New Mexico Support Services Redistribution

These distributions are to be based on percentages from New Mexico's
 FY 91 submission after doing the imputations for all variables EXCEPT
 the distribution of Direct Support (variables E4C1 and E4E1).

1. Redistribute Support Services Subtotals (STE22, STE23,...STE28) in order to impute Support Services - Other Functions. Compute ratio of Other Support Services Subtotal (STE28) to Support Services Subtotal (STE2T) from imputed FY 91 dataset. Apply this ratio to reported Support Services Subtotal (STE2T) for FY 90. Multiply all values in all other Support Services functions (with the exception of Other Function Support Services (E218, E228,...E268) by 1 minus the ratio above. Use the resulting ratio in all of the following non-property imputations.
2. Replace E212, E222, E232, E242, E262 with a redistribution of STE22 (from step 1). This distribution is to be based on the ratios of these items to STE222 (E212/STE22,E222/STE22,etc) from New Mexico's FY91 submission
3. Replace E213, E223, E233, E243, E263 with a redistribution of STE23 (from step 1). This distribution is to be based on the ratios of these items to STE23(E213/STE23, E223/STE23, etc) from New Mexico's FY 91 submission
4. E264 is combined in E234. Distribute E234 between E234 and E264 based on the distribution of these two items in New Mexico's FY 91 submission.

5. Replace E215, E225, E235, E245, E265 with a redistribution of STE25 (from step 1). This distribution is to be based on the ratios of these items to STE25 (E215/STE25, E255/STE25, etc) from New Mexico's FY91 submission.
 6. Replace E218, E228, E238, E248, E268 with a redistribution of STE28 (from step 1). This distribution is to be based on the ratios of these items to STE2T (E218/STE2T, E228/STE2T, etc) from New Mexico's FY 91 submission.
 7. Using New Mexico's FY 91 data, calculate the ratio of each item to the sum for the following items: E17, E252, E253, E254, E255, E256, E258, E62, E63. Distribute FY 90 sum of these items by FY 91 ratios.
- E3A1 contains E3A2
E3A2 combined in E3A1
E3B1 contains E3B2
E3B2 combined in E3B1
E81 contains E82
E82 combined in E81
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary distribution (to E12, E222, E223, E224,... based on the ratio of E11, E212, E213, E214,... to (E11+TE21)) after the above distributions have been performed and before the E4E1 distribution.
E4E1 distribute across all functions and objects 1000 - 3000, EXCEPT Property (Object 700) based on the ratios of each item to the sum of these items, after all other distributions have been performed EXCEPT the E4C1 distribution.

**** New York FY 90 ****
E237 contains E267
E267 combined in E237

**** North Carolina FY 90 ****
E4A1 place in E16
E4B2 place in E257
E7A1 impute/import mean % E7A1 to TE10
E7A2 impute/import mean % E7A2 to TE10
E81 contains E82
E82 combined in E81

**** North Dakota FY 90 ****
E81 contains E82
E82 combined in E81

**** Ohio FY 90 ****
R1E contains R1N
R1N combined in R1E
R4A contains R4C
R4C combined in R4A

**** Oklahoma FY 90 ****
R1K combined in R1L
R1L contains R1K
E17 contains E255
E18 contains E265
E232 contains E262
E233 contains E263
E234 contains E235
E235 combined in E234

E237 contains E267
E252 contains E253
E253 combined in E252
E255 combined in E17
E262 combined in E232
E263 combined in E233
E265 combined in E18
E267 combined in E237
E3A1 contains E3A2
E3A2 combined in E3A1
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary
distribution (to E12, E222, E223, E224,... based on the ratio of E11,
E212, E213, E214,... to (E11+TE21)) after all other distributions have
been performed EXCEPT the E4E1 distribution.
E4E1 distribute across all functions and objects 1000 - 3000,
EXCEPT Property (Object 700) based on the ratios of each item to the
sum of these items, after all other distributions have been performed
EXCEPT the E4C1 distribution.
E7A1 contains E7A2
E7A2 combined in E7A1
E81 contains E82
E82 combined in E81

**** Oregon FY 90 ****

E62 contains E63
E63 combined in E62

**** Pennsylvania FY 90 ****

R4B contains R4D
R4D combined in R4B
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary
distribution (to E12, E222, E223, E224,... based on the ratio of E11,
E212, E213, E214,... to (E11+TE21)) after all other distributions have
been performed EXCEPT the E4E1 distribution.
E4E1 distribute across all functions and objects 1000 - 3000, EXCEPT
Property (Object 700) based on the ratios of each item to the sum of
these items, after all other distributions have been performed, EXCEPT
the E4C1 distribution.

**** Rhode Island FY 90 ****

R1E contains R1N
R1N combined in R1E
R4A contains R4D (as does R4B)
R4B contains R4D (as does R4A)
R4D combined in R4A and R4B
R5 impute/import mean % of TR
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary
distribution (to E12, E222, E223, E224,... based on the ratio of E11,
E212, E213, E214,... to (E11+TE21)) after all other distributions have
been performed EXCEPT the E4E1 distribution.
E4E1 distribute across all functions and objects 1000 - 3000,
EXCEPT Property (Object 700) based on the ratios of each item to the
sum of these items, after all other distributions have been performed,
EXCEPT the E4C1 distribution.
E4E2 distribute across all functions to OBJECT 700 only, based on the ratios
of each of these items to their sum.
E62 contains E63
E63 combined in E62

**** South Carolina FY 90 ****

R1G combined in R1K
R1H combined in R1K
R1K contains R1G, R1H
E3B1 contains E3B2
E3B2 combined in E3B1
E4A1 placed in E16
E4A2 placed in E17
E4B1 distributed to E217, E227, E237, E247, E267 based on distribution of reported data in this function.
E4B2 placed in E257
E81 contains E9A
E9A combined in E81

**** South Dakota FY 90 ****

E3B1 contains E3B2
E3B2 combined in E3B1

**** Tennessee FY 90 ****

E12 contains E18
E18 combined in E12
E244 combined in E246, E247, E248
E246 contains E244 (as does E247, E248)
E247 contains E244 (as does E246, E248)
E248 contains E244 (as does E246, E247)
E253 combined in E62
E255 combined in E62
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary distribution (to E12, E222, E223, E224,... based on the ratio of E11, E212, E213, E214,... to (E11+TE21)) after all other distributions have been performed EXCEPT the E4E1 distribution.
E4E1 distribute across all functions and objects 1000 - 3000, EXCEPT Property (Object 700) based on the ratios of each item to the sum of these items, after all other distributions have been performed, EXCEPT the E4C1 distribution.
E62 contains E253, E255

**** Texas FY 90 ****

E4A1 placed in E16
E4A2 placed in E17
E4B1 distributed to E217, E227, E237, E247, E267 based on distribution of reported data in this function.
E4B2 placed in E257
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary distribution (to E12, E222, E223, E224,... based on the ratio of E11, E212, E213, E214,... to (E11+TE21)) of reported data.
E4E1 distribute across all functions and objects 1000 - 2000, EXCEPT Property (Object 700) based on the ratios of each item to the sum of these items, before any other distributions take place.
E4E2 distribute across all functions to OBJECT 700 only, based on the ratio of these items to their sum, before the above imputations.

**** Vermont FY 90 ****

E4C1 distribute across all 1000 & 2000 Employee Benefits by salary distribution (to E12, E222, E223, E224,... based on the ratio of E11, E212, E213, E214,... to (E11+TE21)) of reported data.

**** Washington FY 90 ****

E14 combined in E15
E15 contains E14
E237 contains E267
E238 contains E268
E267 combined in E237
E268 combined in E238
E3B1 contains E3B2
E3B2 combined in E3B1
E61 combined in E62
E62 contains E61

**** West Virginia FY 90 ****

R1E contains R1N
R1N combined in R1E
E13 contains E18
E14 combined in E15
E15 contains E14
E18 combined in E13
E232 contains E262
E233 contains E263
E238 contains E268
E262 combined in E232
E263 combined in E233
E268 combined in E238
E4C1 distribute across all 1000 & 2000 Employee Benefits by salary
distribution (to E12, E222, E223, E224,... based on the ratio of E11,
E212, E213, E214,... to (E11+TE21), after the above imputations have
taken place.

**** Wisconsin FY 90 ****

E81 contains E82
E82 combined in E81

**** Wyoming FY 90 ****

R5 impute/import mean % of TR
R4A contains R4D
R4D combined in R4A

Appendix C - GLOSSARY

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

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

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

Debt service: a subfunction (5100) within the expenditure function "other uses" (5000). It includes only long-term debt service (obligations exceeding one year).

Direct program support: expenditures made by state education agencies for, or on behalf of local education agencies. The majority of these expenditures are for teachers' retirement funds; the rest include expenditures for textbooks, busing, and special programs such as education for disabled students. Although states often report these expenditures in the appropriate function, these expenditures are sometimes lumped together under the heading direct program support in which case, NCES distributes them into function and object after consultation with state officials.

Direct cost programs: a category of expenditures for programs not part of public elementary and secondary education. These programs include community colleges, adult education and non-public school support.

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

Enterprise operations: a subfunction (3200) of the function noninstructional services (3000). Enterprise operations are activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by local education agencies.

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

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

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

Food services: a subfunction (3100) of the function noninstructional services (3000). Food services are activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools.

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

General administration: one of nine subfunctions (2300) within the expenditure function support services (2000). It includes expenditures for the board of education and administration of Local Education Agencies.

Instruction: activity between teachers and students. Instruction expenditures includes salaries and benefits for teachers and instructional aides, supplies, and purchased services such as instruction via television. Tuition expenditures to other LEAs are also included here.

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

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

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

Local revenues: funds produced within the boundaries of an LEA that are available for the use of the LEA. These revenues include money collected by other government units for use by the LEA. Local revenues include: property taxes, non-property taxes, parent government contributions, student fees, and other local sources.

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

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

Operations and maintenance: one of nine subfunctions (2600) within the expenditure function support services (2000). It includes expenditures for the supervision of operations and maintenance, operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security.

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

Purchased services: one of six expenditure objects. It is for professional and technical services, and the renting of equipment.

Property: one of six expenditure objects (line item 700). Property includes expenditures for initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. Property expenditures are not included in current expenditure subtotals.

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

Salaries: one of six expenditure objects (line item 100). It includes the gross salaries of permanent and temporary staff on the payroll of LEAs including those substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching.

School administration: one of nine subfunctions (2400) within the expenditure function support services (2000). It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses.

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

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

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

Supplies: one of six expenditure objects (line item 600). Supplies are items that are consumed, worn out, or deteriorated through use, or items that lose their identity through fabrication or incorporation into different or more complex units or

substances. These include expenditures for general supplies; paper and other materials required for printing and copying; and books, periodicals, and reference materials.

Support services: an expenditure function (2000) divided into nine subfunctions: student support services (2100), instructional staff support (2200), general administration support services (2300), school administration support services (2400), operations and maintenance (2600), student transportation support services (2700), and other support services (2500, 2800, 2900).

Appendix D - Survey Form

OMB Number 1850-0067
Approval expires
December 31, 1992

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

**The National Public
Education Financial Survey**

Fiscal year 1990

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

RETURN COMPLETED FORM TO:

U.S. Department of Education
National Center for Education Statistics
555 New Jersey Avenue, N.W.
Washington, D.C. 20208-5651

Attention: GSAB Fiscal Survey

CERTIFICATION: I hereby certify that to the best of my knowledge and belief, the data reported in sections I-XV below constitute a true and full report of revenues, expenditures and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of public law 97-35, as revised by P.L. 100-297.	
TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL
TITLE:	

PUBLIC ELEMENTARY AND SECONDARY
EDUCATION REVENUES FROM ALL SOURCES

AMOUNT
(omit cents)

I. REVENUE FROM LOCAL SOURCES

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

I. REVENUE FROM LOCAL SOURCES

**AMOUNT
(omit cents)**

<p>k. Student Activities (1700-1790) [Include admissions, bookstore sales, student organization membership dues and fees, student fees, and other student activity income.]</p>	<p>\$ _____</p>
<p>l. Other Revenue from Local Sources (1330-1340, 1430-1440, 1800, 1900-1990; not 1940) [Include tuition from other LEAs outside the State, and tuition from other sources. Include transportation fees from other LEAs outside the State, and transportation fees from other sources. Include revenues from community service activities operated by an LEA. Include revenue from the rental of real or personal property owned by the school, contributions and donations from private sources, gains or losses on sale of fixed assets of proprietary funds, services provided other LEAs, other local governmental units, other funds, and miscellaneous.]</p>	<p>\$ _____</p>
<p>m. Textbook Revenues (1940) [Include textbook sales and rentals.]</p>	<p>\$ _____</p>
<p>n. Summer School Revenue [Include tuition from students (1310), fees and charges]</p>	<p>\$ _____</p>
<p>Local Sources of Revenue Subtotal (1000) [EXCLUDE tuition from other LEAs within the State (1320) and transportation fees from other LEAs within the State (1420). Sum a-e, g, i-n.]</p>	<p>\$ _____</p>

II. REVENUE FROM INTERMEDIATE SOURCES (2000)

[Include all revenues that can be used for any legal purpose desired by an ISA without restriction.
 Include revenues that must be used for a categorical or restricted purpose.
 Include revenues to an ISA in lieu of taxes ISA would have collected had its property or other tax base been subject to taxation.
 Include payments to pension fund by other governmental jurisdiction for the benefit of the ISA, contributions of equipment and supplies, and contributions to fixed assets.]

\$ _____

III. REVENUE FROM STATE SOURCES (3000)

[Include all revenues that can; be used for any legal purpose desired by an LEA without restriction.
 Include revenues that must be used for a categorical or specific purpose.
 Include revenues to an LEA in lieu of taxes LEA would have collected had its property or other tax base been subject to taxation.
 Include payments to pension fund by other governmental jurisdiction for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets.]

\$ _____

IV. REVENUE FROM FEDERAL SOURCES

AMOUNT
(omit cents)

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

V. OTHER SOURCES OF REVENUE (5000)

[Include bond principal and premiums. Accrued interest realized from the sale of bonds should be included when permitted by State law. Include amounts available from the sale of school property or compensation for the loss of fixed assets. Do not include proprietary funds gain on sale of fixed assets here, but in 1900.]

\$ _____

Total Revenue from All Sources

[Should agree with sum of subtotals I, II, III, and IV. DO NOT include other sources of revenue (5000).]

\$ _____

**PUBLIC ELEMENTARY AND SECONDARY
EDUCATION EXPENDITURES**

**AMOUNT
(omit cents)**

I. INSTRUCTION (1000)¹

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

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

II. SUPPORT SERVICES (2000)
See instructions for a more detailed listing under each Support Services function and object.]

**AMOUNT
(omit cents)**

**Students²
(2100)**

**Instructional Staff³
(2200)**

**General Administration⁴
(2300)**

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

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

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

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

II. SUPPORT SERVICES (2000)

[See instructions for a more detailed listing under each Support Services function and object.]

AMOUNT
(omit cents)

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

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

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

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

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

AMOUNT
 (omit cents)

Other Support Services⁸
 (2500, 2800, 2900)

Total
 by object (100, 200, etc.)

1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 8. \$ _____	\$ _____
2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reim-bursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 8. \$ _____	\$ _____
3. Purchased Services (300-500) [Include purchased business support services such as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating; purchased central support services such as planning, research, development, evaluation and data processing services. Travel for these staff is also included here.]	\$ _____	\$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books and periodicals.]	\$ _____	\$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, and computers and other equipment.]	\$ _____	\$ _____
6. Other (800; exclude 830) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	\$ _____	\$ _____
Support Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2500, 2800, 2900 \$ _____	Subtotal all support services (2100-2900) \$ _____

⁸Business support staff (2500) includes the chief business officer, the staff for supervisor of fiscal services, budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating staff. Central support staff (2800) includes planning, research, development, evaluation staff, as well as data processing staff. Other support services (2900) is designated for any support staff not included in the "Other Support" category.

III. Operation of Non-Instructional Services (3000)

[Include food services operations and enterprise operations
 Note: Community Services appear on page 11.]

	AMOUNT (omit cents)
a. Food Services Operations (3100) 1. Include objects 100, 200, 300-500, 600, and 800. DO NOT include property (700) 2. Property (700) [furniture, fixtures, equipment]	\$ _____ \$ _____
b. Enterprise Operations (3200) 1. Include objects 100, 200, 300-500, 600, and 800. DO NOT include property (700) 2. Property (700) [furniture, fixtures, equipment]	\$ _____ \$ _____
Operation of Non-Instructional Subtotal (3000) [DO NOT include Community Services (3300) or any Property (700) in this subtotal. Sum a.1 and b.1]	\$ _____

IV. Direct Program Support

[Include expenditures by SEA or State made on behalf of LEA not classified elsewhere.]

	AMOUNT (omit cents)
a. Textbooks for Public School Children 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]	\$ _____ \$ _____
b. Transportation for Public School Children 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]	\$ _____ \$ _____
c. Employee Benefits for Public School Employees 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]	\$ _____ \$ _____

<p>d. Direct Program Support for Private School Students [Include expenditures by SEA or State made for/on behalf of private school students.]</p>	<p>\$ _____</p>
<p>e. Other Direct Program Support for Public School Students (specify program name on dotted line)</p> <p>-----</p> <p>-----</p> <p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment]</p>	<p>\$ _____</p> <p>\$ _____</p>
<p>Direct Support Subtotal [DO NOT include Direct Program Support for Private School Students (d) or any Property (700) in this subtotal. Sum a.1., b.1., c.1. and e.1.]</p>	<p>\$ _____</p>

V. Current Expenditures
[Sum subtotals for I. Instruction (1000), II. Support Services (2000), III. Non-Instruction (3000) (but not Community Services) and IV. Direct Program Support (but not Private School Student Aid). DO NOT include any Property (700) in this total.]

<p>\$ _____</p>

VI. Facilities Acquisition and Construction Services

(4000)

**AMOUNT
(omit cents)**

<p>1. Non-Property Expenditures (4100-4900) (For buildings built and alterations performed by the LEAs own staff.) [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600) and other (800) for buildings built and alterations performed by the LEAs own staff.]</p>	<p>\$ _____</p>
<p>2. Property Expenditures [Include Land and Improvements (710), expenditures for the purchase of land and the improvements thereon. and [Buildings (720), expenditures for acquiring existing buildings.]</p>	<p>\$ _____</p>

VI. Facilities Acquisition and Construction Services

(4000)

AMOUNT
(omit cents)

<p>3. Equipment [Include expenditures for the initial and additional purchase of equipment, and replacement items of equipment (730).]</p>	<p>\$ _____</p>
---	-----------------

VII. Other Uses (5000)

[Include debt service payments (principal and interest).]

<p>a. Debt Service (5100) [Include only long-term debt service (obligations exceeding one year).]</p> <p>1. Interest (830) [Include only long term. Interest on current loans (repayable within one year of receiving the obligation) is charged to 2513.]</p> <p>2. Redemption of Principal (910)</p>	<p>\$ _____</p> <p>\$ _____</p>
<p>Other Uses Subtotal</p>	<p>\$ _____</p>

VIII. Community Services (3300)

[Include expenditures for child care and community swimming pool.]

AMOUNT
(omit cents)

<p>1. Include objects 100,200, 300-500, 600 and 800. DO NOT include Property (700).</p>	<p>\$ _____</p>
<p>2. Property (700) [furniture, fixtures, equipment]</p>	<p>\$ _____</p>

IX. Direct Cost Programs

[Include here educational expenditures for other than public pre-K through 12 programs not shown above.]

<p>a. Non-Public School Programs (program #500) [Do not include property (object 700).]</p>	<p>\$ _____</p>
<p>b. Adult Education (program #600) [Do not include property (object 700).]</p>	<p>\$ _____</p>
<p>c. Community College (program #700) [Do not include property (object 700).]</p>	<p>\$ _____</p>
<p>d. Other (specify program name on dotted line)</p> <p>-----</p> <p>-----</p> <p>-----</p>	<p>\$ _____</p>

IX. Direct Cost Programs

AMOUNT
(omit cents)

1. Property (Object 700) [Include property from Non-Public School Programs (#500), Adult Education (600), Community College (#700) and Other.]	\$ _____
Direct Cost Programs Subtotal [DO NOT include Property (700) in this subtotal.]	\$ _____

X. Property (700)

[Total from Property in Instruction (I), Support Services (II), Operation of Non-Instructional Services (III), Direct Program Support (IV), Facilities Acquisition (VI), Community Services (VIII) and Direct Cost Programs (IX).]

\$ _____

XI. Total Expenditures for Education

[Sum Current Expenditures (V), Non-Property Expenditures from Facilities Acquisition (VI), Community Services (VIII), Direct Cost Programs (IX) and Property (X). DO NOT include Other Uses (VII).]

\$ _____

XII. Exclusions from Current Expenditures for purposes of P.L. 100-297

AMOUNT
(omit cents)
(shaded areas need not be completed)

a. Tuition paid by individuals (1310)	obtained from p. 1 (1310)
b. Transportation fees paid by individuals (1410)	obtained from p. 1 (1410)
c. Chapter 1 (ESEA) expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	\$ _____
d. Chapter 1 (ESEA) carryover funds	\$ _____
e. Chapter 2 (ECIA) expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	\$ _____
f. Chapter 2 (ECIA) carryover funds	\$ _____

XII. Exclusions from Current Expenditures for purposes of P.L. 100-297

AMOUNT
(omit cents)
(shaded areas need not be completed)

g. Food Service revenues (1600-1630)	obtained from p.1 (1630)
h. Student activities revenues (1700-1790)	obtained from p.1 (1790)
i. Textbook revenues (1940)	obtained from p.2 (1940)
j. Summer School Revenues	obtained from p.2
Total Exclusions (sum a..j) NCES will compute this	

XIII. Net current expenditure as defined by Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297).
[Subtract Total Exclusions (XII) from Current Expenditures (V)]
(NCES will compute this)

XIV. Average Daily Attendance (ADA)

Use either method A or B

A. ADA as defined by State Law [Append definition, statutory citation, length of school year and length of school day.]	
B. ADA as defined by NCES [The aggregate days of attendance of a given school during a given reporting period divided by the number of days in session during this period.]	

AMOUNT
(omit cents)

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