

***The Common Core of Data National Public
Education Financial Survey Fiscal Year 1996.
School Year 1995-96***

Documentation

Manual

**File Documentation for: *The Common Core of Data*
National Public Education Financial Survey
*Fiscal Year 1996. School Year 1995-96***

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Part 1

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I. Introduction

This documentation contains a brief description of the survey collection, along with information required to understand and access the data files. These data were collected by the National Center for Education Statistics (NCES), a branch of the Office of Educational Research and Improvement in the U.S. Department of Education. NCES is authorized to collect these data by Congress through the National Education Statistics Act of 1994, section 404(a), (20 U.S.C. 9003(a)). The data on the files are based on information from state education agencies (SEAs) for fiscal year 1996 (school year 1995-96.) There is a record for each state, the District of Columbia and 5 outlying areas (American Samoa, Guam, Northern Marianas, Puerto Rico and Virgin Islands). The data were collected through the "National Public Education Financial Survey" (NPEFS) of the Common Core of Data (CCD) series. The U.S. Bureau of the Census was the collection agent for NCES for this survey. These data are presented by state and contain revenue data by source and expenditure data by function and object. Average daily attendance is also provided. Total student membership from the 1995-96 Common Core of Data State Nonfiscal Survey has also been added.

II. User's Guide

There is one data file containing 56 records, each record containing 292 fields. There are 4 record identification fields, 144 data fields and 144 imputation flag fields. The ASCII file has a record length of 1,903 characters and an overall size of 105 KB. A record layout is provided in appendix A, a glossary with definitions of key variables is included in appendix B, state codes and abbreviations are in appendix C, details regarding imputations and adjustments in appendix D, and a survey form with data variable names in appendix E.

A. Survey Methodology

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

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

Average daily attendance figures are collected in the NPEFS survey as required under Title 1 of

the Elementary and Secondary Education Act of 1965 as amended by the Improving America's Schools Act of 1994 (Title I). Under this law, states are to provide average daily attendance in accordance with state law; however, NCES provides a definition for states to use in the absence of state law. Per pupil expenditures (calculated by dividing net current expenditures by average daily attendance) are used in the formula to allocate Title I and other program funds to states and school districts. Since some states use their own definitions and others use the NCES definition, the data on average daily attendance are not comparable across states. Student membership counts from the CCD "State Nonfiscal Survey" have been included in the data set as a more comparable student count. Student membership is the count of students enrolled on or about October 1 and is comparable across all states.

NCES has provided "crosswalk" software to assist states in their reporting and improve data comparability between states. This software converts a state's existing accounting reports to the federal standard, as indicated in Financial Accounting for Local and State School Systems, 1990. States which did not have this crosswalk software developed for them have had their protocol for converting data from their state accounts to the federal standard reviewed and validated. Crosswalk software was developed by NCES and used in the following states: Arkansas, Colorado, Georgia, Illinois, Kentucky, Maine, Maryland, Massachusetts, Mississippi, Montana, New Hampshire, New York, North Carolina, North Dakota, Pennsylvania, South Carolina and South Dakota.

When data were received from the state education agency, edits were conducted and an edit report was sent back to the state listing previous and current years' data, and the percent increase (or decrease) of every item. Notification of any arithmetic errors and special text containing NCES's understanding of specific missing data items were also included with the edit report. States were asked to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from previous year's data.

B. Imputations and Adjustments

NCES has imputed and adjusted some reported values in order to create a data file that more accurately reflects revenues and expenditures for each item on the survey and improves comparability between states. Imputations and adjustments were performed to correct for item nonresponse only and were limited to the 50 states and Washington, D.C. This process consisted of several stages and steps, and varied as to the nature of the missing data. A list of all of the items affected by these imputations and adjustments is presented in appendix D.

Adjustments are defined as correcting a situation in which a value reported for one item contained a value for one or more additional items not reported elsewhere. For example, a state may not differentiate between instructional support staff and student support staff. This state might report salaries for the two as one figure under instructional support staff, and report student support staff salaries as missing. NCES adjusts these two responses by reducing the amount reported for instructional support staff, using a proportional allocation based on data

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from reporting states, and adding that amount under student support staff. The total for salaries and total expenditures is not affected by this adjustment.

Imputations are defined as cases where the missing value is not contained in another item, in which case subtotals containing this item are under-reported. An imputation by NCES assigns a value to the missing item, and the subtotals containing this item are then increased by the amount of the imputation.

All items (except totals and subtotals) affected by these imputations and adjustments are listed along the left side of the list in appendix D. All items (including totals and subtotals) affected by these adjustments and imputations are indicated as such in the "imputation flag" file. Imputations were performed first. This was followed by the other adjustments, with the exception of "distribute by" adjustments which were performed last. Totals and subtotals were recalculated after all imputations and adjustments had been performed.

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

Statements with "combined" indicate that the first item was reported as missing and the value included in the item(s) following "combined in." These statements can be matched to statements with "contains" where the first variable contains the value for that item plus the value for the item(s) following "contains." At the end of the "contains" statement, the total used in calculating the ratio used in the adjustment is indicated by the word "using." In most cases these totals are TE11 (total expenditures) or TR (total revenues).

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

Adjustment statements with "distribute by" are used only for the distribution of direct state support expenditures to specific objects and functions listed in the statement. In all but one type of case, these are distributed by destination. This means that the ratio of each item (in the destination list) to the sum of all the listed items for the state is calculated and these ratios are used to distribute the direct support amount to each specific item. In a few cases the amount is "distributed" to only one item. The exception is the "distribute by salary" adjustment used to distribute E4C1 (direct support employee benefits) which is distributed by salary to employee benefit objects of each function. In this case the ratio of each salary item to the sum of all listed salary items is calculated, and the amount reported for E4C1 distributed to each employee

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

Adjustment statements with "supplemented by" indicate that the item on the left was reported as missing, and the value is included in the reported function subtotal. These statements can be matched to a "totals" statement, indicating that the reported total contains values for missing detail. The adjustment here is similar to that in the "contain" adjustment described above: 1) calculate the ratios of each missing item and the item containing the missing values to total expenditures (TE11) for all states reporting these items on the federal standard; 2) calculate the average of each of these ratios, 3) calculate the ratio of each average ratio to the sum of the average ratios, and 4) multiply the reported subtotal by the ratios calculated in step 3 to determine the share for each item.

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

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

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

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

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

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C. Sample Tables

The tables which follow were published in the May 1998 NCES Statistics in Brief, "Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1995-96." The tables and data files were prepared from the same data set, so that file users at other computer sites may compare their detailed results with those in the tables to verify that the conversion of file data to their local computer representations was accomplished satisfactorily.

Table 1.--Revenues for public elementary and secondary schools, by source and state: School year 1995-96

[In thousands of dollars]

<u>State</u>	<i>Revenues, by source</i>				
	<u>Total</u>	<u>Local</u>	<u>Intermediate</u>	<u>State</u>	<u>Federal</u>
United States	\$287,702,844 1/	\$130,924,06 1/	\$1,004,006	\$136,670,754	\$19,104,019
		5			
Alabama	3,771,940	1,112,271	0	2,310,952	348,717
Alaska	1,183,127	269,664	0	782,559	130,903
Arizona	4,151,421	1,782,862	163,772	1,829,488	375,299
Arkansas	2,204,845	691,954	2,554	1,322,273	188,064
California	30,858,564	10,908,661	0	17,207,011	2,742,893
Colorado	3,804,992	1,937,905	1,411	1,665,138	200,537
Connecticut	4,786,247 1/	2,789,754 1/	0	1,819,099	177,394
Delaware	822,226	219,552	0	547,837	54,837
District of Columbia	675,409	621,004	0	0	54,405
Florida	13,214,948	5,820,145	0	6,422,329	972,473
Georgia	7,627,823	3,150,851	0	3,956,281	520,690
Hawaii	1,201,888	28,531	0	1,079,096	94,261
Idaho	1,179,927	337,601	0	758,538	83,787
Illinois	12,290,140	8,185,502	0	3,359,525	745,113
Indiana	6,191,534	2,461,991	48,271	3,362,035	319,237
Iowa	3,033,687	1,383,888	8,689	1,486,472	154,638
Kansas	2,948,036	971,632	125,995	1,690,101	160,308
Kentucky	3,492,890	922,126	0	2,280,140	290,625
Louisiana	3,934,998 1/	1,479,187 1/	0	1,978,050	477,761
Maine	1,451,987	689,258	0	681,853	80,876
Maryland	5,695,850	3,238,193	0	2,175,948	281,709
Massachusetts	6,772,855	3,860,329	0	2,593,935	318,591

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Revenues, by source

<u>State</u>	<u>Total</u>	<u>Local</u>	<u>Intermediate</u>	<u>State</u>	<u>Federal</u>
Michigan	12,698,697	3,431,365	6,694	8,483,312	777,325
Minnesota	5,939,765	2,113,836	113,581	3,458,503	253,845
Mississippi	2,225,798	635,311	1,037	1,285,426	304,024
Missouri	5,263,003	2,808,639	22,415	2,113,958	317,991
Montana	941,538	301,880	88,897	457,958	92,802
Nebraska	1,876,494	1,164,476	13,969	593,662	104,388
Nevada	1,554,888	987,286	0	497,744	69,857
New Hampshire	1,217,104	1,091,716	0	84,764	40,623
New Jersey	11,882,657	6,897,607	121	4,582,794	402,135
New Mexico	1,783,804	248,152	103	1,318,739	216,810
New York	25,849,431	13,990,615	90,283	10,261,383	1,507,150
North Carolina	6,154,971	1,740,025	0	3,971,825	443,121
North Dakota	618,322	279,781	6,981	260,260	71,300
Ohio	11,794,089	6,244,912	12,533	4,797,764	738,880
Oklahoma	2,856,688	839,730	55,556	1,694,433	266,970
Oregon	3,366,831	1,273,330	52,828	1,821,888	218,785
Pennsylvania	14,047,905	7,619,683	62,017	5,589,707	776,499
Rhode Island	1,138,171	608,131	0	472,134	57,906
South Carolina	3,697,232	1,433,772	0	1,955,378	308,082
South Dakota	717,005	425,035	8,161	213,290	70,519
Tennessee	4,142,148	1,798,699	0	1,985,414	358,035
Texas	21,689,792	10,751,357	68,680	9,312,159	1,557,597
Utah	2,066,218	718,585	0	1,209,925	137,707
Vermont	773,448	521,692	0	215,275	36,481
Virginia	6,826,448 1/	4,341,493 1/	0	2,123,203	361,752

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Revenues, by source

<u>State</u>	<u>Total</u>	<u>Local</u>	<u>Intermediate</u>	<u>State</u>	<u>Federal</u>
Washington	6,327,993	1,659,654	51	4,302,300	365,988
West Virginia	1,990,094	575,499	517	1,253,995	160,084
Wisconsin	6,304,318	3,325,816	0	2,705,278	273,225
Wyoming	662,660	233,128	48,887	339,624	41,022
-	-	-	-	-	-
<u>Outlying Areas</u>					
American Samoa	45,087	68	0	10,801	34,218
Guam	171,464	151,940	0	0	19,524
Northern Marianas	44,418	128	0	32,504	11,785
Puerto Rico	1,821,858	740	0	1,284,218	536,899
Virgin Islands	142,016	117,521	0	0	24,495

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

NOTE: Details may not add to total due to rounding. National figures do not include outlying areas.

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

"National Public Education Financial Survey."

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Table 2.--Current expenditures for public elementary and secondary schools, by function and state: School year 1995-96

[In thousands of dollars]

Current expenditures, by function

<u>State</u>	<u>Total</u>	<u>Instruction</u>	<u>Support services</u>	<u>Noninstruction</u>
United States	\$255,079,736 1/	\$157,480,290 2/	\$86,172,655 2/	\$11,426,79 1/ 0
Alabama	3,240,364	2,032,706	970,024	237,634
Alaska	1,045,022	591,338 2/	420,151 2/	33,533
Arizona	3,327,969	1,921,658	1,192,286 2/	214,024
Arkansas	1,994,748	1,244,145	613,193	137,411
California	27,334,639	16,333,392	9,829,490	1,171,757
Colorado	3,360,529	2,069,222	1,156,615	134,693
Connecticut	4,366,123 1/	2,780,996	1,363,960	221,167 1/
Delaware	726,241	447,549	244,095	34,596
District of Columbia	679,106 2/	334,893	312,944	31,269 2/
Florida	11,480,359	6,675,272	4,238,643	566,444
Georgia	6,629,646	4,116,129	2,109,944	403,574
Hawaii	1,040,682	651,832	322,254	66,595
Idaho	1,019,594	643,243	330,614	45,736
Illinois	10,727,091	6,461,142	3,892,546	373,402
Indiana	5,493,653	3,412,502	1,836,980	244,171
Iowa	2,753,425	1,691,945	926,348	135,131

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Current expenditures, by function

<u>State</u>	<u>Total</u>	<u>Instruction</u>	<u>Support services</u>	<u>Noninstruction</u>
Kansas	2,488,077	1,441,539	923,743	122,794
Kentucky	3,171,495	1,942,324	1,081,739	147,432
Louisiana	3,545,832 1/	2,099,916	1,130,311	315,604 1/
Maine	1,313,759	882,302	383,560	47,897
Maryland	5,311,207	3,263,165	1,796,246	251,796
Massachusetts	6,435,458	4,275,924	1,947,224	212,310
Michigan	11,137,877	6,583,062	4,229,411	325,403
Minnesota	4,844,879	3,095,995	1,553,894	194,990
Mississippi	2,000,321	1,246,654	603,502	150,165
Missouri	4,531,192	2,770,426	1,565,327	195,439
Montana	868,892	541,473	291,170	36,249
Nebraska	1,648,104	1,027,617 2/	487,949	132,538 2/
Nevada	1,296,629	768,352	483,971	44,305
New Hampshire	1,114,540	725,558 2/	349,699 2/	39,284 2/
New Jersey	11,208,558	6,775,687	4,061,688	371,183
New Mexico	1,517,517	872,133	558,257	87,127
New York	23,522,461	15,948,326	6,943,853	630,281
North Carolina	5,582,994	3,479,891	1,740,685	362,417
North Dakota	557,043	339,950	168,142	48,951
Ohio	10,408,022	6,200,538	3,819,921	387,563
Oklahoma	2,804,088	1,680,375	949,350	174,363
Oregon	3,056,801	1,852,333	1,095,768	108,700
Pennsylvania	12,374,073	7,922,896	4,003,738	447,438
Rhode Island	1,094,185	728,417	336,288	29,480

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Current expenditures, by function

<u>State</u>	<u>Total</u>	<u>Instruction</u>	<u>Support services</u>	<u>Noninstruction</u>
South Carolina	3,085,495	1,821,432	1,064,316	199,746
South Dakota	610,640	370,593	205,012	35,035
Tennessee	3,728,486	2,378,112	1,151,816	198,558
Texas	18,801,462	11,540,336	6,179,630	1,081,496
Utah	1,719,782	1,152,136	465,935	101,710
Vermont	684,864	444,162	219,761	20,941
Virginia	5,969,608 1/	3,601,235	2,045,379	322,994 1/
Washington	5,367,559 2/	3,225,122 2/	1,890,496	251,941 2/
West Virginia	1,806,004	1,122,084	578,586	105,335
Wisconsin	5,670,826	3,591,487	1,905,973	173,366
Wyoming	581,817	360,771	200,226	20,820
-	-	-	-	-
<u>Outlying Areas</u>				
American Samoa	30,382	12,456	10,874	7,052
Guam	158,303	87,773	61,187	9,343
Northern Marianas	44,037	35,357	5,698	2,982
Puerto Rico	1,734,033	1,198,197	316,990	218,847
Virgin Islands	122,286	69,478	46,012	6,796

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

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

NOTE: Details may not add to total due to rounding.

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Current expenditures, by function

<u>State</u>	<u>Total</u>	<u>Instruction</u>	<u>Support services</u>	<u>Noninstruction</u>
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SOURCE: U.S. Department of Education, National Center for Education Statistics,
Common Core of Data,
"National Public Education Financial Survey."

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Table 3.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 1995-96

Within-state percentage distribution

<u>State</u>	<u>Instruction</u>	<u>Support services</u>	<u>Noninstruction</u>
United States	61.7	33.8	4.5
Alabama	62.7	29.9	7.3
Alaska 2/	56.6	40.2	3.2
Arizona 2/	57.7	35.8	6.4
Arkansas	62.4	30.7	6.9
California	59.8	36.0	4.3
Colorado	61.6	34.4	4.0
Connecticut 1/	63.7	31.2	5.1
Delaware	61.6	33.6	4.8
District of Columbia 2/	49.3	46.1	4.6
Florida	58.1	36.9	4.9
Georgia	62.1	31.8	6.1
Hawaii	62.6	31.0	6.4
Idaho	63.1	32.4	4.5
Illinois	60.2	36.3	3.5
Indiana	62.1	33.4	4.4
Iowa	61.4	33.6	4.9
Kansas	57.9	37.1	4.9
Kentucky 2/	61.2	34.1	4.6
Louisiana 1/	59.2	31.9	8.9

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Within-state percentage distribution

<u>State</u>	<u>Instruction</u>	<u>Support services</u>	<u>Noninstruction</u>
Maine	67.2	29.2	3.6
Maryland	61.4	33.8	4.7
Massachusetts	66.4	30.3	3.3
Michigan	59.1	38.0	2.9
Minnesota	63.9	32.1	4.0
Mississippi	62.3	30.2	7.5
Missouri	61.1	34.5	4.3
Montana	62.3	33.5	4.2
Nebraska 2/	62.4	29.6	8.0
Nevada	59.3	37.3	3.4
New Hampshire 2/	65.1	31.4	3.5
New Jersey	60.5	36.2	3.3
New Mexico	57.5	36.8	5.7
New York	67.8	29.5	2.7
North Carolina	62.3	31.2	6.5
North Dakota	61.0	30.2	8.8
Ohio	59.6	36.7	3.7
Oklahoma	59.9	33.9	6.2
Oregon	60.6	35.8	3.6
Pennsylvania	64.0	32.4	3.6
Rhode Island	66.6	30.7	2.7
South Carolina	59.0	34.5	6.5
South Dakota	60.7	33.6	5.7
Tennessee	63.8	30.9	5.3

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Within-state percentage distribution

<u>State</u>	<u>Instruction</u>	<u>Support services</u>	<u>Noninstruction</u>
Texas	61.4	32.9	5.8
Utah	67.0	27.1	5.9
Vermont	64.9	32.1	3.1
Virginia 1/	60.3	34.3	5.4
Washington 2/	60.1	35.2	4.7
West Virginia	62.1	32.0	5.8
Wisconsin	63.3	33.6	3.1
Wyoming	62.0	34.4	3.6
<u>Outlying Areas</u>			
American Samoa	41.0	35.8	23.2
Guam	55.4	38.7	5.9
Northern Marianas	80.3	12.9	6.8
Puerto Rico	69.1	18.3	12.6
Virgin Islands	56.8	37.6	5.6

1/ Percent based on data containing imputation for missing data.

2/ Percent based on data affected by redistribution of reported values for missing data items.

NOTE: Details may not add to 100 percent due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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Table 4.--Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1995-96

Current expenditures per pupil in membership

<u>State</u>	<u>Fall 1995 student membership</u>	<u>Total</u>	<u>Instruction</u>	<u>Support services</u>	<u>Non- instruction</u>
United States	44,840,481 3/	\$5,689 1/	\$3,512 2/	\$1,922 2/	\$255 1/
Alabama	746,149 3/	4,343	2,724	1,300	318
Alaska	127,618	8,189	4,634 2/	3,292 2/	263
Arizona	743,566	4,476	2,584 2/	1,603 2/	288
Arkansas	453,257	4,401	2,745	1,353	303
California	5,536,406 3/	4,937	2,950	1,775	212
Colorado	656,279	5,121	3,153	1,762	205
Connecticut	517,935	8,430 1/	5,369	2,633	427 1/
Delaware	108,461	6,696	4,126	2,251	319
District of Columbia	79,802	8,510 2/	4,197	3,922	392 2/
Florida	2,176,222	5,275	3,067	1,948	260
Georgia	1,311,126	5,056	3,139	1,609	308
Hawaii	187,180	5,560	3,482	1,722	356
Idaho	243,097	4,194	2,646	1,360	188
Illinois	1,943,623	5,519	3,324	2,003	192
Indiana	977,263	5,621	3,492	1,880	250
Iowa	502,343	5,481	3,368	1,844	269
Kansas	463,008	5,374	3,113	1,995	265
Kentucky	659,821	4,807	2,944	1,639	223

*Public Elementary and Secondary School Revenues and Expenditures,
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Current expenditures per pupil in membership

<u>State</u>	<u>Fall 1995 student membership</u>	<u>Total</u>	<u>Instruction</u>	<u>Support services</u>	<u>Non- instruction</u>
Louisiana	797,366	4,447 1/	2,634	1,418	396 1/
Maine	213,569	6,151	4,131	1,796	224
Maryland	805,544	6,593	4,051	2,230	313
Massachusetts	915,007	7,033	4,673	2,128	232
Michigan	1,641,456	6,785	4,011	2,577	198
Minnesota	835,166	5,801	3,707	1,861	233
Mississippi	506,272	3,951	2,462	1,192	297
Missouri	889,881	5,092	3,113	1,759	220
Montana	165,547	5,249	3,271	1,759	219
Nebraska	289,744	5,688	3,547 2/	1,684	457 2/
Nevada	265,041	4,892	2,899	1,826	167
New Hampshire	194,171	5,740	3,737 2/	1,801 2/	202 2/
New Jersey	1,197,381	9,361	5,659	3,392	310
New Mexico	329,640	4,604	2,646	1,694	264
New York	2,813,230	8,361	5,669	2,468	224
North Carolina	1,183,090	4,719	2,941	1,471	306
North Dakota	119,100	4,677	2,854	1,412	411
Ohio	1,836,015	5,669	3,377	2,081	211
Oklahoma	616,393	4,549	2,726	1,540	283
Oregon	527,914	5,790	3,509	2,076	206
Pennsylvania	1,787,533	6,922	4,432	2,240	250
Rhode Island	149,799	7,304	4,863	2,245	197

*Public Elementary and Secondary School Revenues and Expenditures,
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Current expenditures per pupil in membership

<u>State</u>	<u>Fall 1995 student membership</u>	<u>Total</u>	<u>Instruction</u>	<u>Support services</u>	<u>Non- instruction</u>
South Carolina	645,586 3/	4,779	2,821	1,649	309
South Dakota	144,685	4,220	2,561	1,417	242
Tennessee	893,770 3/	4,172	2,661	1,289	222
Texas	3,748,167	5,016	3,079	1,649	289
Utah	477,121	3,604	2,415	977	213
Vermont	105,565	6,488	4,207	2,082	198
Virginia	1,079,854	5,528 1/	3,335	1,894	299 1/
Washington	956,572	5,611 2/	3,372 2/	1,976	263 2/
West Virginia	307,112	5,881	3,654	1,884	343
Wisconsin	870,175	6,517	4,127	2,190	199
Wyoming	99,859	5,826	3,613	2,005	208
-	-	-	-	-	-
<u>Outlying Areas</u>					
American Samoa	14,576	2,084	855	746	484
Guam	32,960	4,803	2,663	1,856	283
Northern Marianas	8,809	4,999	4,014	647	339
Puerto Rico	627,620	2,763	1,909	505	349
Virgin Islands	22,737	5,378	3,056	2,024	299

1/ Value contains imputation for missing expenditure data.

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

*Public Elementary and Secondary School Revenues and Expenditures,
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Current expenditures per pupil in membership

<u>State</u>	Fall 1995 <u>student membership</u>	<u>Total</u>	<u>Instruction</u>	<u>Support services</u>	<u>Non- instruction</u>
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3/ Prekindergarten student count imputed thereby affecting total student membership.

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

*Public Elementary and Secondary School Revenues and Expenditures,
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**Public Elementary and Secondary School Revenues and Current Expenditures, by
State
Fiscal Year 1996 (IMPUTED FILE)**

Appendix A

This is a flat file having the following attributes
(RECFM=V, LRECL=1903, 56 PHYSICAL RECORDS)
The file contains imputed data for fiscal year 1996,
sorted by state (FIPS)

<u>Name</u>	<u>Type</u>	<u>Position</u>	<u>Number</u>	<u>Description</u>
SURVYEAR	N	001 - 002	2	FISCAL YEAR OF SURVEY (96)
FIPS	N	003 - 004	2	FED INFO PROCESSING STD CODES (01-78)
STABR	AN	005 - 006	2	POSTAL STATE ABBREVIATION CODES
STNAME	AN	007 - 031	25	NAME OF THE STATE OR TERRITORY
R1A	N	032 - 043	12	LOCAL REV - PROPERTY TAX P.1
R1B	N	044 - 055	12	LOCAL REV - NON-PROPERTY TAX P.1
R1C	N	056 - 067	12	LOCAL REV - LOC GOVT PROP TAX P.1
R1D	N	068 - 079	12	LOCAL REV - LOC GOVT NON-PROP TAX P.1
R1E	N	080 - 091	12	LOCAL REV - INDIVID TUITION P.1
R1F	N	092 - 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

*Public Elementary and Secondary School Revenues and Expenditures,
by State: Fiscal Year 1996*

<u>Name</u>	<u>Type</u>	<u>Position</u>	<u>Number</u>	<u>Description</u>
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

*Public Elementary and Secondary School Revenues and Expenditures,
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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

*Public Elementary and Secondary School Revenues and Expenditures,
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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

*Public Elementary and Secondary School Revenues and Expenditures,
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E3A11	N	1100 - 1111	12	NON-INST SERV - FOOD SERV SALARIES P.8
E3A12	N	1112 - 1123	12	NON-INST SERV - FOOD SERV EMP BENE P.8
E3A13	N	1124 - 1135	12	NON-INST SERV - FOOD SERV PURCH SERV P.8
E3A14	N	1136 - 1147	12	NON-INST SERV - FOOD SERV SUPPLIES P.8
E3A2	N	1148 - 1159	12	NON-INSTR SERV - FOOD SERV PROPERTY P.8
E3A16	N	1160 - 1171	12	NON-INSTR SERV - FOOD SERV OTHER P.8
E3A1	N	1172 - 1183	12	NON-INSTR SERV - FOOD SERV SUBTOTAL P.8
E3B11	N	1184 - 1195	12	NON-INSTR SERV - ENTERPRISE SALARIES P.8
E3B12	N	1196 - 1207	12	NON-INSTR SERV - ENTERPRISE EMP BENE P.8
E3B13	N	1208 - 1219	12	NON-INSTR SERV - ENTERPRISE PURCH SERV P.8
E3B14	N	1220 - 1231	12	NON-INSTR SERV - ENTERPRISE SUPPLIES P.8
E3B2	N	1232 - 1243	12	NON-INSTR SERV - ENTERPRISE PROPERTY P.8
E3B16	N	1244 - 1255	12	NON-INSTR SERV - ENTERPRISE OTHER P.8
E3B1	N	1256 - 1267	12	NON-INSTR SERV - ENTERPRISE SUBTOTAL P.8
STE3	N	1268 - 1279	12	NON-INSTR SERV - TOTAL P.8
E4A1	N	1280 - 1291	12	DIRECT PROG SUP - TEXTBOOKS P.8
E4A2	N	1292 - 1303	12	DIRECT PROG SUP - TEXTBOOKS (PROP) P.8
E4B1	N	1304 - 1315	12	DIRECT PROG SUP - TRANSPORT P.8
E4B2	N	1316 - 1327	12	DIRECT PROG SUP - TRANSPORT (PROP) P.8
E4C1	N	1328 - 1339	12	DIRECT PROG SUP - EMP BENE P.8
E4C2	N	1340 - 1351	12	DIRECT PROG SUP - EMP BEN (PROP) P.8
E4D	N	1352 - 1363	12	DIRECT PROG SUP - PRIV SCH STUDENT P.9

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E4E1	N	1364 - 1375	12	DIRECT PROG SUP - OTHER P.9
E4E2	N	1376 - 1387	12	DIRECT PROG SUP - OTHER (PROPERTY) P.9
STE4	N	1388 - 1399	12	DIRECT PROG SUP - SUBTOTAL P.9
TE5	N	1400 - 1411	12	CURRENT EXPENDITURES P.9
E611	N	1412 - 1423	12	FACILITIES AQUIS - NON-PROPERTY P.10
E612	N	1424 - 1435	12	FACILITIES AQUIS - CONSTRUCTION P.10
E62A	N	1436 - 1447	12	FACILITIES AQUIS - PROPERTY (LAND) P.10
E62B	N	1448 - 1459	12	FACILITIES AQUIS - PROPERTY (BUILD) P.10
E62	N	1460 - 1471	12	FACIL AQUIS - SUBTOTAL (LAND & BUILD) P.10
E63	N	1472 - 1483	12	FACILITIES AQUIS - EQUIPMENT P.10
STE61	N	1484 - 1495	12	FACILITIES AQUIS - NON-PROPERTY P.10
STE62	N	1496 - 1507	12	FACILITIES AQUIS - PROPERTY P.10
E7A1	N	1508 - 1519	12	OTHER USE - DEBT SERVICE INTEREST P.10
E7A2	N	1520 - 1531	12	OTHER USE - DEBT SERV REDEMPTION P.10
STE7	N	1532 - 1543	12	OTHER USE - DEBT SERV SUBTOTAL P.10
E81	N	1544 - 1555	12	COMM SERV - NON-PROPERTY P.11
E82	N	1556 - 1567	12	COMM SERV - PROPERTY P.11
E9A	N	1568 - 1579	12	DIRECT COST PROG - NON-PUB SCH P.11
E9B	N	1580 - 1591	12	DIRECT COST PROG - ADULT ED P.11
E9C	N	1592 - 1603	12	DIRECT COST PROG - COMM COLLEGE P.11
E9D	N	1604 - 1615	12	DIRECT COST PROG - OTHER P.11
E91	N	1616 - 1627	12	DIRECT COST PROG - PROPERTY P.11
STE9	N	1628 - 1639	12	DIRECT COST PROG - SUBTOTAL P.11
TE10	N	1640 - 1651	12	PROPERTY TOTAL P.11

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TE11	N	1652 - 1663	12	TOTAL EXPENDITURES FOR EDUCATION P.11
X12C	N	1664 - 1675	12	EXCLUS FOR PL-100-297 - CHAPTER 1 P.12
X12D	N	1676 - 1687	12	EXCLUS FOR PL-100-297 - CH.1 CARRYOVER
X12E	N	1688 - 1699	12	EXCLUS FOR PL-100-297 - CHAPTER 2 P.12
X12F	N	1700 - 1711	12	EXCLUS FOR PL-100-297 - CH.2 CARRYOVER
TX12	N	1712 - 1723	12	TOTAL EXCLUS FOR PL-100-297
NCE13	N	1724 - 1735	12	NET CURRENT EXPENDITURES
ADA	N	1736 - 1747	12	ADA (STATE AND NCES DEFINITION) P.13
MEMBER95	N	1748 - 1759	12	TOTAL STUDENT
IR1A	AN	1760 - 1760	1	IMP FLAG LOCAL REV - PROPERTY TAX
IR1B	AN	1761 - 1761	1	IMP FLAG LOCAL REV - NON- PROPERTY TAX
IR1C	AN	1762 - 1762	1	IMP FLAG LOCAL REV - LOC GOVT PROP TAX
IR1D	AN	1763 - 1763	1	IMP FLAG LOCAL REV - LOC GOVT NON-PROP TAX
IR1E	AN	1764 - 1764	1	IMP FLAG LOCAL REV - INDIVID TUITION
IR1F	AN	1765 - 1765	1	IMP FLAG LOCAL REV - TUITION FR LEA'S
IR1G	AN	1766 - 1766	1	IMP FLAG LOCAL REV - TRANSPORT FEES INDIV
IR1H	AN	1767 - 1767	1	IMP FLAG LOCAL REV - TRANSPORT FEES LEA'S
IR1I	AN	1768 - 1768	1	IMP FLAG LOCAL REV - EARNINGS ON INVESTMT
IR1J	AN	1769 - 1769	1	IMP FLAG LOCAL REV - FOOD SERVICE
IR1K	AN	1770 - 1770	1	IMP FLAG LOCAL REV - STUDENT ACTIVITIES
IR1L	AN	1771 - 1771	1	IMP FLAG LOCAL REV - OTHER REVS
IR1M	AN	1772 - 1772	1	IMP FLAG LOCAL REV - TEXTBOOK REVS

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IR1N	AN	1773 - 1773	1	IMP FLAG LOCAL REV - SUMMER SCHOOL
ISTR1	AN	1774 - 1774	1	IMP FLAG LOCAL REV - SUBTOTAL
IR2	AN	1775 - 1775	1	IMP FLAG INTERMED. REVENUES
IR3	AN	1776 - 1776	1	IMP FLAG STATE REVENUES
IR4A	AN	1777 - 1777	1	IMP FLAG FED REV - DIRECT GRANTS
IR4B	AN	1778 - 1778	1	IMP FLAG FED REV - THRU STATE
IR4C	AN	1779 - 1779	1	IMP FLAG FED REV - THRU INTERMED AGENCIES
IR4D	AN	1780 - 1780	1	IMP FLAG FED REV - OTHER SOURCES
ISTR4	AN	1781 - 1781	1	IMP FLAG FED REV - SUBTOTAL
IR5	AN	1782 - 1782	1	IMP FLAG OTHER SOURCES OF REVENUE
ITR	AN	1783 - 1783	1	IMP FLAG TOTAL REVENUE FROM ALL SOURCES
IE11	AN	1784 - 1784	1	IMP FLAG INSTR EXP - SALARIES
IE12	AN	1785 - 1785	1	IMP FLAG INSTR EXP - EMP BENEFITS
IE13	AN	1786 - 1786	1	IMP FLAG INSTR EXP - PURCHASED SERVICES
IE14	AN	1787 - 1787	1	IMP FLAG INSTR EXP - TUITION
IE15	AN	1788 - 1788	1	IMP FLAG INSTR EXP - TUIT TO OTHER LEA'S
IE16	AN	1789 - 1789	1	IMP FLAG INSTR EXP - SUPPLIES
IE17	AN	1790 - 1790	1	IMP FLAG INSTR EXP - PROPERTY
IE18	AN	1791 - 1791	1	IMP FLAG INSTR EXP - OTHER
ISTE1	AN	1792 - 1792	1	IMP FLAG INSTR EXP - SUBTOTAL
IE212	AN	1793 - 1793	1	IMP FLAG SUP EXP - SALARY - STUDENTS
IE213	AN	1794 - 1794	1	IMP FLAG SUP EXP - SALARY - INST STAFF
IE214	AN	1795 - 1795	1	IMP FLAG SUP EXP - SALARY - GEN ADMIN
IE215	AN	1796 - 1796	1	IMP FLAG SUP EXP - SALARY - SCH ADMIN
IE216	AN	1797 - 1797	1	IMP FLAG SUP EXP - SALARY - OPER & MAIN
IE217	AN	1798 - 1798	1	IMP FLAG SUP EXP - SALARY - STUDENT TRANSP

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IE218	AN	1799 - 1799	1	IMP FLAG SUP EXP - SALARY - OTHER SERVICES
ITE21	AN	1800 - 1800	1	IMP FLAG SUP EXP - SALARY - SUBTOTAL
IE222	AN	1801 - 1801	1	IMP FLAG SUP EXP - EMP BENE - STUDENTS
IE223	AN	1802 - 1802	1	IMP FLAG SUP EXP - EMP BENE - INST STAFF
IE224	AN	1803 - 1803	1	IMP FLAG SUP EXP - EMP BENE - GEN ADMIN
IE225	AN	1804 - 1804	1	IMP FLAG SUP EXP - EMP BENE - SCH ADMIN
IE226	AN	1805 - 1805	1	IMP FLAG SUP EXP - EMP BENE - OPER & MAIN
IE227	AN	1806 - 1806	1	IMP FLAG SUP EXP - EMP BENE - PUPIL TRANSP
IE228	AN	1807 - 1807	1	IMP FLAG SUP EXP - EMP BENE - OTHER SERV
ITE22	AN	1808 - 1808	1	IMP FLAG SUP EXP - EMP BENE - SUBTOTAL
IE232	AN	1809 - 1809	1	IMP FLAG SUP EXP - PURCH SV - STUDENTS
IE233	AN	1810 - 1810	1	IMP FLAG SUP EXP - PURCH SV - INST STAFF
IE234	AN	1811 - 1811	1	IMP FLAG SUP EXP - PURCH SV - GEN ADMIN
IE235	AN	1812 - 1812	1	IMP FLAG SUP EXP - PURCH SV - SCH ADMIN
IE236	AN	1813 - 1813	1	IMP FLAG SUP EXP - PURCH SV - OPER & MAIN
IE237	AN	1814 - 1814	1	IMP FLAG SUP EXP - PURCH SV - PUPIL TRANSP
IE238	AN	1815 - 1815	1	IMP FLAG SUP EXP - PURCH SV - OTHER SERV
ITE23	AN	1816 - 1816	1	IMP FLAG SUP EXP - PURCH SV - SUBTOTAL
IE242	AN	1817 - 1817	1	IMP FLAG SUP EXP - SUPPLIES - STUDENTS
IE243	AN	1818 - 1818	1	IMP FLAG SUP EXP - SUPPLIES - INST STAFF

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IE244	AN	1819 - 1819	1	IMP FLAG SUP EXP - SUPPLIES - GEN ADMIN
IE245	AN	1820 - 1820	1	IMP FLAG SUP EXP - SUPPLIES - SCH ADMIN
IE246	AN	1821 - 1821	1	IMP FLAG SUP EXP - SUPPLIES - OPER & MAIN
IE247	AN	1822 - 1822	1	IMP FLAG SUP EXP - SUPPLIES - PUPIL TRANSP
IE248	AN	1823 - 1823	1	IMP FLAG SUP EXP - SUPPLIES - OTHER SERV
ITE24	AN	1824 - 1824	1	IMP FLAG SUP EXP - SUPPLIES - SUBTOTAL
IE252	AN	1825 - 1825	1	IMP FLAG SUP EXP - PROPERTY - STUDENTS
IE253	AN	1826 - 1826	1	IMP FLAG SUP EXP - PROPERTY - INST STAFF
IE254	AN	1827 - 1827	1	IMP FLAG SUP EXP - PROPERTY - GEN ADMIN
IE255	AN	1828 - 1828	1	IMP FLAG SUP EXP - PROPERTY - SCH ADMIN
IE256	AN	1829 - 1829	1	IMP FLAG SUP EXP - PROPERTY - OPER & MAIN
IE257	AN	1830 - 1830	1	IMP FLAG SUP EXP - PROPERTY - PUPIL TRANSP
IE258	AN	1831 - 1831	1	IMP FLAG SUP EXP - PROPERTY - OTHER SERV
ITE25	AN	1832 - 1832	1	IMP FLAG SUP EXP - PROPERTY - SUBTOTAL
IE262	AN	1833 - 1833	1	IMP FLAG SUP EXP - OTHER - STUDENTS
IE263	AN	1834 - 1834	1	IMP FLAG SUP EXP - OTHER - INST STAFF
IE264	AN	1835 - 1835	1	IMP FLAG SUP EXP - OTHER - GEN ADMIN
IE265	AN	1836 - 1836	1	IMP FLAG SUP EXP - OTHER - SCH ADMIN
IE266	AN	1837 - 1837	1	IMP FLAG SUP EXP - OTHER - OPER & MAIN
IE267	AN	1838 - 1838	1	IMP FLAG SUP EXP - OTHER - PUPIL TRANSP

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IE268	AN	1839 - 1839	1	IMP FLAG SUP EXP - OTHER - OTHER SERV
ITE26	AN	1840 - 1840	1	IMP FLAG SUP EXP - OTHER - SUBTOTAL
ISTE22	AN	1841 - 1841	1	IMP FLAG SUP EXP - SUBTOTAL - STUDENTS
ISTE23	AN	1842 - 1842	1	IMP FLAG SUP EXP - SUBTOTAL - INST STAFF
ISTE24	AN	1843 - 1843	1	IMP FLAG SUP EXP - SUBTOTAL - GEN ADMIN
ISTE25	AN	1844 - 1844	1	IMP FLAG SUP EXP - SUBTOTAL - SCH ADMIN
ISTE26	AN	1845 - 1845	1	IMP FLAG SUP EXP - SUBTOTAL - OPER & MAIN
ISTE27	AN	1846 - 1846	1	IMP FLAG SUP EXP - SUBTOTAL - PUPIL TRANSP
ISTE28	AN	1847 - 1847	1	IMP FLAG SUP EXP - SUBTOTAL - OTHER SERV
ISTE2T	AN	1848 - 1848	1	IMP FLAG SUP EXP - TOTAL SUPPORT SERVICES
IE3A11	AN	1849 - 1849	1	IMP FLAG NON-INST SERV - FOOD SERV SALARY
IE3A12	AN	1850 - 1850	1	IMP FLAG NON-INST SERV - FOOD SERV EMP BEN
IE3A13	AN	1851 - 1851	1	IMP FLAG NON-INST SERV - FOOD SERV PURCH
IE3A14	AN	1852 - 1852	1	IMP FLAG NON-INST SERV - FOOD SERV SUPPLY
IE3A2	AN	1853 - 1853	1	IMP FLAG NON-INSTR SERV - FOOD SERV PROP
IE3A16	AN	1854 - 1854	1	IMP FLAG NON-INSTR SERV - FOOD SERV OTHER
IE3A1	AN	1855 - 1855	1	IMP FLAG NON-INSTR SERV - FOOD SERV SUBTOT
IE3B11	AN	1856 - 1856	1	IMP FLAG NON-INSTR SERV - ENTERPRISE SALAR
IE3B12	AN	1857 - 1857	1	IMP FLAG NON-INSTR SERV - ENTRPRS EMP BENE
IE3B13	AN	1858 - 1858	1	IMP FLAG NON-INSTR SERV - ENTRPRS PUR SERV

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IE3B14	AN	1859 - 1859	1	IMP FLAG NON-INSTR SERV - ENTERPRISE SUPPL
IE3B2	AN	1860 - 1860	1	IMP FLAG NON-INSTR SERV - ENTERPRISE PROP
IE3B16	AN	1861 - 1861	1	IMP FLAG NON-INSTR SERV - ENTERPRISE OTHER
IE3B1	AN	1862 - 1862	1	IMP FLAG NON-INSTR SERV - ENTERPRIS SUBTOT
ISTE3	AN	1863 - 1863	1	IMP FLAG NON-INSTR SERV - TOTAL
IE4A1	AN	1864 - 1864	1	IMP FLAG DIRECT PROG SUP - TEXTBOOKS
IE4A2	AN	1865 - 1865	1	IMP FLAG DIRECT PROG SUP - TEXTBKS (PROP)
IE4B1	AN	1866 - 1866	1	IMP FLAG DIRECT PROG SUP - TRANSPORT
IE4B2	AN	1867 - 1867	1	IMP FLAG DIRECT PROG SUP - TRNSPRT (PROP)
IE4C1	AN	1868 - 1868	1	IMP FLAG DIRECT PROG SUP - EMP BENE
IE4C2	AN	1869 - 1869	1	IMP FLAG DIRECT PROG SUP - EMP BEN (PROP)
IE4D	AN	1870 - 1870	1	IMP FLAG DIRECT PROG SUP - PRIV SCH STUDNT
IE4E1	AN	1871 - 1871	1	IMP FLAG DIRECT PROG SUP - OTHER
IE4E2	AN	1872 - 1872	1	IMP FLAG DIRECT PROG SUP-OTHER (PROPERTY)
ISTE4	AN	1873 - 1873	1	IMP FLAG DIRECT PROG SUP - SUBTOTAL
ITE5	AN	1874 - 1874	1	IMP FLAG CURRENT EXPENDITURES
IE611	AN	1875 - 1875	1	IMP FLAG FACILITIES AQUIS - NON- PROPERTY
IE612	AN	1876 - 1876	1	IMP FLAG FACILITIES AQUIS - CONSTRUCTION
IE62A	AN	1877 - 1877	1	IMP FLAG FACILITIES AQUIS - PROPTY (LAND)
IE62B	AN	1878 - 1878	1	IMP FLAG FACILITIES AQUIS - PROPTY (BUILD)
IE62	AN	1879 - 1879	1	IMP FLAG FACIL AQUIS - STOT (LAND & BUILD)

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IE63	AN	1880 - 1880	1	IMP FLAG FACILITIES AQUIS - EQUIPMENT
ISTE61	AN	1881 - 1881	1	IMP FLAG FACILITIES AQUIS - NON- PROPERTY
ISTE62	AN	1882 - 1882	1	IMP FLAG FACILITIES AQUIS - PROPERTY
IE7A1	AN	1883 - 1883	1	IMP FLAG OTHER USE - DEBT SERVICE INTEREST
IE7A2	AN	1884 - 1884	1	IMP FLAG OTHER USE - DEBT SERV REDEMPTION
ISTE7	AN	1885 - 1885	1	IMP FLAG OTHER USE - DEBT SERV SUBTOTAL
IE81	AN	1886 - 1886	1	IMP FLAG COMM SERV - NON- PROPERTY
IE82	AN	1887 - 1887	1	IMP FLAG COMM SERV - PROPERTY
IE9A	AN	1888 - 1888	1	IMP FLAG DIRECT COST PROG - NON- PUB SCH
IE9B	AN	1889 - 1889	1	IMP FLAG DIRECT COST PROG - ADULT ED
IE9C	AN	1890 - 1890	1	IMP FLAG DIRECT COST PROG - COMM COLLEGE
IE9D	AN	1891 - 1891	1	IMP FLAG DIRECT COST PROG - OTHER
IE91	AN	1892 - 1892	1	IMP FLAG DIRECT COST PROG - PROPERTY
ISTE9	AN	1893 - 1893	1	IMP FLAG DIRECT COST PROG - SUBTOTAL
ITE10	AN	1894 - 1894	1	IMP FLAG PROPERTY TOTAL
ITE11	AN	1895 - 1895	1	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	1896 - 1896	1	IMP FLAG EXCLUS FOR PL-100-297 - CHAPTER 1
IX12D	AN	1897 - 1897	1	IMP FLAG EXCLUS FOR PL-100-297 - CH.1 CO
IX12E	AN	1898 - 1898	1	IMP FLAG EXCLUS FOR PL-100-297 - CHAPTER 2
IX12F	AN	1899 - 1899	1	IMP FLAG EXCLUS FOR PL-100-297 - CH.2 CO
ITX12	AN	1900 - 1900	1	IMP FLAG TOTAL EXCLUS FOR PL- 100-297

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INCE13	AN	1901 - 1901	1	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	1902 - 1902	1	IMP FLAG ADA (STATE AND NCES DEFINITION)
IMEMBR95	AN	1903 - 1903	1	IMP FLAG TOTAL STUDENT

Appendix B: GLOSSARY

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

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

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

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

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

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

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

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 sub-functions (2200) within the expenditure function support services (2000). It includes instructional staff training, educational media (library and audiovisual), and other instructional staff support services.

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.

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

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 sub-functions (2400) within the expenditure function support services (2000). It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses.

State revenues: revenues received by the LEA from the state are reported in a single total. This

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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 sub-functions (2100) within the expenditure function support services (2000). It includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

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

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 sub-functions: student support services (2100), instructional staff support (2200), general administration support services (2300), school administration support services (2400), operations and maintenance (2600), student transportation support services (2700), and other support services (2500, 2800, 2900).

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Appendix C. STATE CODES AND ABBREVIATIONS USED IN DATASETS

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

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RHODE ISLAND	49	44	RI
SOUTH CAROLINA	50	45	SC
SOUTH DAKOTA	51	46	SD
TENNESSEE	52	47	TN
TEXAS	53	48	TX
UTAH	54	49	UT
VERMONT	55	50	VT
VIRGINIA	56	51	VA
WASHINGTON	57	53	WA
WEST VIRGINIA	58	54	WV
WISCONSIN	59	55	WI
WYOMING	60	56	WY
 <u>OUTLYING AREAS</u>			
AMERICAN SAMOA	61	60	AS
GUAM	63	66	GU
NORTHERN MARIANAS	69	69	CM
PUERTO RICO	64	72	PR
VIRGIN ISLANDS	66	78	VI

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Appendix D: Imputations and Adjustments List

ALABAMA

E258 contains E63 using TE11
E63 combined with E258
D16 (PK students imputed on current year data)

ALASKA

E11 contains E212 using TE11
E12 contains E222 using TE11
E13 contains E232 using TE11
E16 contains E242 using TE11
E17 contains E252 using TE11
E18 contains E262 using TE11
E212 combined with E11
E222 combined with E12
E232 combined with E13
E242 combined with E16
E252 combined with E17
E262 combined with E18
E611 combined with E612
E612 contains E611 using TE11

ARIZONA

R1E contains R1G, R1N using TR
R1G combined with R1E
R1N combined with R1E
E13 combined with E262
E17 contains E252, E253, E254, E255, E256, E258 using TE11
E212 contains E213, E215 using TE11
E213 combined with E212
E215 combined with E212
E216 contains E218 using TE11
E218 combined with E216
E222 contains E223, E225 using TE11
E223 combined with E222
E225 combined with E222
E226 contains E228 using TE11
E228 combined with E226
E232 combined with E262
E233 combined with E262
E234 combined with E262
E235 combined with E262
E236 combined with E262
E237 combined with E262
E238 combined with E262
E242 contains E243, E245 using TE11
E243 combined with E242
E245 combined with E242
E246 contains E248 using TE11
E248 combined with E246
E252 combined with E17
E253 combined with E17
E254 combined with E17
E255 combined with E17
E256 combined with E17
E258 combined with E17

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E262 contains E13, E232, E233, E234, E235, E236, E237, E238, E263,
E265 using TE11
E263 combined with E262
E265 combined with E262
E266 contains E268 using TE11
E268 combined with E266
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1

Arizona continued

E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1
E4B1 distribute by dest. E217, E227, E237, E247, E267
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268
E612 combined with E62B
E62B contains E612, E63 using TE11
E63 combined with E62B
E81 contains E82 using TE11
E82 combined with E81

ARKANSAS

E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,
E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268
E612 combined with E62B
E62B contains E612 using TE11

CALIFORNIA

E612 contains E62B using TE11
E62B combined with E612
D16 (PK students imputed on current year data)

CONNECTICUT

R1K impute based on (TR-R1K)
R5 impute/import TR
E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14,
E3B16
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1

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E3B14 supplemented by E3B1
E3B16 supplemented by E3B1
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,
E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257,
E258, E3A2
E612 combined with E62B
E62B contains E612 using TE11
E81 impute based on (TE11-E81)

Delaware (continued)
E82 impute based on (TE11-E82)

DELAWARE

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

DISTRICT OF COLUMBIA

R5 impute/import TR
E3A13 contains E3A2 using TE11
E3A2 combined with E3A13
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16, E3B2 using TE11
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1
E3B2 supplemented by E3B1
E4A1 distribute by dest. E16
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,
E218, E3A11
E611 combined with E612
E612 contains E611, E62A, E62B, E63 using TE11
E62A combined with E612
E62B combined with E612
E63 combined with E612
E7A1 impute/import TE10
E7A2 impute/import TE10

FLORIDA

E611 combined with E612
E612 contains E611, E62B using TE11
E62B combined with E612

GEORGIA

E4C1 distribute by salary E222, E223, E224, E225, E226, E227, E228
using E212, E213, E214, E215, E216, E217, E218
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,

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E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268
E612 combined with E62B
E62B contains E612 using TE11

IDAHO

E232 contains E262 using TE11
E262 combined with E232
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,
E218, E3A11

ILLINOIS

E4A1 distribute by dest. E16
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,
E228 using E11, E212, E213, E214, E215, E216, E217, E218
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268
E62A contains E62B, E63 using TE11
E62B combined with E62A
E63 combined with E62A

INDIANA

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,
E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268
E612 combined with E62B
E62B contains E612 using TE11

KANSAS

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

KENTUCKY

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

LOUISIANA

R1E contains R1N using TR
R1K impute based on (TR-R1K)
R1N combined with R1E
E17 contains E3B2 using TE11
E3B1 derived from R1K, distribute to E3B11, E3B12, E3B13, E3B14,

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E3B16

E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11
E3B11 supplemented by E3B1
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1
E3B16 supplemented by E3B1
E3B2 combined with E17
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268

MAINE

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

MARYLAND

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

MASSACHUSETTS

E3A1 contains E3A11, E3A12, E3A13, E3A14, E3A16 using TE11
E3A11 combined with E3A1
E3A12 combined with E3A1
E3A13 combined with E3A1
E3A14 combined with E3A1
E3A16 combined with E3A1
E4C1 distribute by salary E12, E222, E223 using E11, E212, E213
E612 combined with E62A
E62A contains E612, E62B using TE11
E62B combined with E62A

MICHIGAN

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

MINNESOTA

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268
E62A contains E62B using TE11
E62B combined with E62A

MISSISSIPPI

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,

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E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268

MISSOURI

E13 contains E18 using TE11
E18 combined with E13
E232 contains E262 using TE11
E233 contains E263 using TE11
E234 contains E264 using TE11
E235 contains E265 using TE11
E236 contains E266 using TE11
E237 contains E267 using TE11
E238 contains E268 using TE11
E262 combined with E232
E263 combined with E233
E264 combined with E234
E265 combined with E235
E266 combined with E236
E267 combined with E237
E268 combined with E238
E3A13 contains E3A16 using TE11
E3A16 combined with E3A13
E612 contains E62B, E63 using TE11
E62B combined with E612
E63 combined with E612

NEBRASKA

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

Nebraska (continued)

E3B11 combined with E11
E3B12 combined with E12
E62A contains E62B using TE11
E62B combined with E62A

NEVADA

E81 contains E82 using TE11
E82 combined with E81

NEW HAMPSHIRE

E12 combined with E228
E222 combined with E228
E223 combined with E228
E225 combined with E228
E226 combined with E228
E227 combined with E228
E228 contains E12, E222, E223, E225, E226, E227, E3A12 using TE11
E3A12 combined with E228
E611 contains E612 using TE11
E612 combined with E611
E62A, E62B contains E63 using TE11

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E63 combined with E62A, E62B
E7A1 combined with E7A2
E7A2 contains E7A1 using TE11

NEW JERSEY

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

NEW YORK

E237 contains E267 using TE11
E267 combined with E237

NORTH CAROLINA

E7A1 impute/import TE10

NORTH DAKOTA

E62A contains E62B using TE11
E62B combined with E62A

OHIO

R1E contains R1N using TR
R1N combined with R1E

OKLAHOMA

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

OREGON

E612 combined with E62B
E62B contains E612 using TE11

RHODE ISLAND

R5 impute/import TR
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,
E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268
E612 supplemented by E62
E62 totals E62A, E62B, E612 using TE11
E62A supplemented by E62
E62B supplemented by E62

*Public Elementary and Secondary School Revenues and Expenditures,
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E81 contains E82 using TE11
E82 combined with E81

SOUTH CAROLINA

E612 combined with E62B
E62B contains E612 using TE11
D16 (PK students imputed based on current year data)

SOUTH DAKOTA

E62A combined with E63
E62B combined with E63
E63 contains E62A, E62B using TE11

TENNESSEE

D16 (PK students imputed based on current year data)

TEXAS

E4A1 distribute by dest. E16
E4B1 distribute by dest. E217, E227, E237, E247, E267
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,
E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257,
E258, E3A2
E611 combined with E612
E612 contains E611 using TE11

VIRGINIA

R1K impute based on (TR-R1K)
E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14,
E3B16
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1
E62A contains E62B using TE11
E62B combined with E62A

WASHINGTON

R1L contains R1M using TR
R1M combined with R1L
E14 combined with E15
E15 contains E14 using TE11
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16, E3B2 using TE11
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1
E3B2 supplemented by E3B1

*Public Elementary and Secondary School Revenues and Expenditures,
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E611 combined with E612
E612 contains E611 using TE11
E62A contains E62B using TE11
E62B combined with E62A

WEST VIRGINIA

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

WYOMING

E611 combined with E612
E612 contains E611 using TE11
E62A contains E62B using TE11
E62B combined with E62A

*Public Elementary and Secondary School Revenues and Expenditures,
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Appendix E

OMB Number 1850-0067
Approval expires
December 31, 1997

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

**The National Public
Education Financial Survey**

Fiscal year 1996

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

RETURN COMPLETED FORM TO:

Bureau of the Census
ATTN: Governments Division
Washington, DC 20233-0001

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 School Revenues and Expenditures,
by State: Fiscal Year 1996*

**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>R1A \$ _____</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>R1B \$ _____</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>R1C \$ _____</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>R1D \$ _____</p>
<p>e. Tuition From Individuals (1310) [Include tuition from individuals only.]</p>	<p>R1E \$ _____</p>
<p>f. Tuition From Other LEAs Within The State (1320) [Include tuition from other LEAs within the State only.]</p>	<p>R1F \$ _____</p>
<p>g. Transportation Fees From Individuals (1410) [Include transportation fees from individuals only.]</p>	<p>R1G \$ _____</p>

*Public Elementary and Secondary School Revenues and Expenditures,
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<p>h. Transportation fees from other LEAs Within the State (1420) [Include transportation fees from other LEAs within the State only.]</p>	<p align="center">R1H</p> <p>\$ _____</p>
<p>i. Earnings on Investments (1500-1540) [Include interest on investments, dividends on investments, gains or losses on sale of investments, and earnings on investment in real property.]</p>	<p align="center">R1I</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 align="center">R1J</p> <p>\$ _____</p>

I. REVENUE FROM LOCAL SOURCES

**AMOUNT
(omit cents)**

<p>k. Student Activities (1700-1790) [Include admissions, bookstore sales, student organization membership dues and fees, student fees, and other student activity income.]</p>	<p align="center">R1K</p> <p>\$ _____</p>
<p>l. Other Revenue from Local Sources (1330- 1340, 1430-1440, 1800, 1900-1990; not 1940) [Include tuition from other LEAs outside the State, and tuition from other sources. Include transportation fees from other LEAs outside the State, and transportation fees from other sources. Include revenues from community service activities operated by an LEA. Include revenue from the rental of real or personal property owned by the school, contributions and donations from private sources, gains or losses on sale of fixed assets of proprietary funds, services provided other LEAs, other local governmental units, other funds, and miscellaneous.]</p>	<p align="center">R1L</p> <p>\$ _____</p>
<p>m. Textbook Revenues (1940) [Include textbook sales and rentals.]</p>	<p align="center">R1M</p> <p>\$ _____</p>
<p>n. Summer School Revenue [Include tuition from students (1310), fees and charges]</p>	<p align="center">R1N</p> <p>\$ _____</p>

*Public Elementary and Secondary School Revenues and Expenditures,
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<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 style="text-align: center;">STR1</p> <p style="text-align: center;">\$ _____</p>
--	--

*Public Elementary and Secondary School Revenues and Expenditures,
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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.]

<p>R2</p> <p>\$ _____</p>

III. REVENUE FROM STATE SOURCES (3000)

[Include all revenues that can; be used for any legal purpose desired by an LEA without restriction.
Include revenues that must be used for a categorical or specific purpose.
Include revenues to an LEA in lieu of taxes 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.]

<p>R3</p> <p>\$ _____</p>

IV. REVENUE FROM FEDERAL SOURCES

**AMOUNT
(omit cents)**

<p>a. Grants-in-Aid Direct from the Federal Government (4100,4300) [Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all direct revenue grants to the LEA which must be used for a categorical or specific purpose.]</p>	<p align="center">R4A</p> <p>\$ _____</p>
<p>b. Grants-in-Aid from the Federal Government Through the State (4200,4500) Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all revenues through the State as grants to the LEA which must be used for a categorical or specific purpose. Federal reimbursements for food service should appear here.]</p>	<p align="center">R4B</p> <p>\$ _____</p>
<p>c. Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (4700) [Include all revenue grants through an intermediate agency to the LEA.]</p>	<p align="center">R4C</p> <p>\$ _____</p>
<p>d. Other Revenue from Federal Sources</p>	

*Public Elementary and Secondary School Revenues and Expenditures,
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<p>(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 align="center">R4D \$ _____</p>
<p>Federal Sources of Revenue Subtotal (4000)</p>	<p align="center">STR4 \$ _____</p>

**V. OTHER SOURCES OF REVENUE
(5000)**

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

<p>R5 \$ _____</p>
--

Total Revenue from All Sources

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

<p>TR \$ _____</p>
--

*Public Elementary and Secondary School Revenues and Expenditures,
by State: Fiscal Year 1996*

**PUBLIC ELEMENTARY AND
SECONDARY EDUCATION
EXPENDITURES**

**AMOUNT
(omit cents)**

I. INSTRUCTION (1000)¹

1. Salaries (100) [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]	E11 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA 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.]	E12 \$ _____
3. Purchased services (300-500; exclude 560) [Include the services of teachers or others who provide instruction to students. Include computer-assisted instructional (CAI) expenditures, travel for instructional staff and per diem expenses. Exclude tuition (560).]	E13 \$ _____
4. Tuition (562, 563, 569) [Include tuition to other LEAs outside the State, tuition to private schools, and other tuition. Exclude (561).]	E14 \$ _____
5. Tuition to Other LEAs Within the State (561)	E15 \$ _____
6. Supplies (600) [Include items that are consumed, worn out or deteriorated through use. Examples include classroom teaching supplies, audiovisual supplies, books and periodicals. Do not include energy expenditures.]	E16 \$ _____
7. Property (700) [Include tangible property of a more or less permanent nature, other than land or buildings or improvements thereon. Examples are machinery, tools, trucks, cars, furniture and furnishings.]	E17 \$ _____
8. Other (800) [Include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations.]	E18 \$ _____
Instruction Expenditures Subtotal (1000)	

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.

*Public Elementary and Secondary School Revenues and Expenditures,
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[DO NOT include tuition to other LEAs within the State (561) or Property (700) in this subtotal.]	STE1 \$ _____
---	------------------

*Public Elementary and Secondary School Revenues and Expenditures,
by State: Fiscal Year 1996*

**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. <p style="text-align: center;">E212</p> \$ _____	Note: Include salaries only for staff in footnote 3. <p style="text-align: center;">E213</p> \$ _____	Note: Include salaries only for staff in footnote 4. <p style="text-align: center;">E214</p> \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 2. <p style="text-align: center;">E222</p> \$ _____	Note: Include employee benefits only for staff in footnote 3. <p style="text-align: center;">E223</p> \$ _____	Note: Include employee benefits only for staff in footnote 4. <p style="text-align: center;">E224</p> \$ _____
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 <p style="text-align: center;">E232</p> \$ _____	Note: Only include 3b here <p style="text-align: center;">E233</p> \$ _____	Note: Only include 3c here <p style="text-align: center;">E234</p> \$ _____
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.]	<p style="text-align: center;">E242</p> \$ _____	<p style="text-align: center;">E243</p> \$ _____	<p style="text-align: center;">E244</p> \$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment and the like.]	<p style="text-align: center;">E252</p> \$ _____	<p style="text-align: center;">E253</p> \$ _____	<p style="text-align: center;">E254</p> \$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above,]	<p style="text-align: center;">E262</p>	<p style="text-align: center;">E263</p>	<p style="text-align: center;">E264</p>

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.

*Public Elementary and Secondary School Revenues and Expenditures,
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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 STE22 \$ _____	Subtotal 2200 STE23 \$ _____	Subtotal 2300 STE24 \$ _____

II. SUPPORT SERVICES (2000)

AMOUNT (omit cents)

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

**School Administration⁵
(2400)**

**Operations and Maintenance⁶
(2600)**

**Student Transportation⁷
(2700)**

1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 5. E215 \$ _____	Note: Include salaries only for staff in footnote 6. E216 \$ _____	Note: Include salaries only for staff in footnote 7. E217 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 5. E225 \$ _____	Note: Include employee benefits only for staff in footnote 6. E226 \$ _____	Note: Include employee benefits only for staff in footnote 7. E227 \$ _____
3. Purchased Services (300-500) [a. Include the services of consultants, school scheduling firms, and administrative staff inservice training. b. Include the services of maintenance companies, security services, equipment repair companies and grounds upkeep concerns. c. Include the services of student busing companies and handicapped transportation services.]	Note: Only include 3a here. E235 \$ _____	Note: Only include 3b here. E236 \$ _____	Note: Only include 3c here. E237 \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are books and periodicals, energy expenditures, services received from utility companies, food expenditures from school food service programs, and routine auto and bus	E245 \$ _____	E246 \$ _____	E247 \$ _____

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.

*Public Elementary and Secondary School Revenues and Expenditures,
by State: Fiscal Year 1996*

maintenance.]			
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	E255 \$ _____	E256 \$ _____	E257 \$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E265 \$ _____	E266 \$ _____	E267 \$ _____
Support Services Expenditures Subtotal (2400-2700) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2400 STE25 \$ _____	Subtotal 2600 STE26 \$ _____	Subtotal 2700 STE27 \$ _____

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. E218 \$ _____	TE21 \$ _____
2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition 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. E228 \$ _____	TE22 \$ _____
3. Purchased Services (300-500) [Include purchased business support services such as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating; purchased central support services such as planning, research, development, evaluation and data processing services. Travel for these staff is also included here.]	E238 \$ _____	TE23 \$ _____

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.

*Public Elementary and Secondary School Revenues and Expenditures,
by State: Fiscal Year 1996*

4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books and periodicals.]	E248 \$ _____	TE24 \$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, and computers and other equipment.]	E258 \$ _____	TE25 \$ _____
6. Other (800; exclude 830) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E268 \$ _____	TE26 \$ _____
Support Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2500, 2800, 2900 STE28 \$ _____	Subtotal all support services (2100-2900) STE2T \$ _____

III. Operation of Non-Instructional Services (3000)

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

	AMOUNT (omit cents)	
	Food Services Operations (3100) ⁹	Enterprise Operations (3200) ¹⁰
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	E3A11 \$ _____	E3B11 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, work-men's compensation, and other employee benefits as unused sick leave.]	E3A12 \$ _____	E3B12 \$ _____
3. Purchased services (300-500) a. [Include purchased food service operations such as Pizza Hut, McDonalds, and SAGA.] b. [Include purchased enterprise operations such as computer services, preschool, and handicapped.]	NOTE: Only include 3a here E3A13 \$ _____	NOTE: Only include 3b here E3B13 \$ _____

⁹Note that food services expenditures should be gross expenditures, even if substantially aided by federal nutrition programs. If food services are run as an enterprise operation in your state, enter amounts in 3100 and note practice below column.

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

*Public Elementary and Secondary School Revenues and Expenditures,
by State: Fiscal Year 1996*

<p>4. Supplies (600) a. [Include amounts paid for items such as silverware, trays, napkins, plates, etc.] b. [Include amounts paid for items such as computer diskettes, laser toner, etc.]</p>	<p>NOTE: Only include 4a here E3A14 \$ _____</p>	<p>NOTE: Only include 4b here E3B14 \$ _____</p>
<p>5. Property (700) a. [Include expenditures for oven, dishwasher, refrigerator, etc.] b. [Include expenditures for purchases of P.C.'s, modems, printers.]</p>	<p>NOTE: Only include 5a here E3A2 \$ _____</p>	<p>NOTE: Only include 5b here E3B2 \$ _____</p>
<p>6. Other (800); exclude Interest on Bonds (830) [Put 830 in function 5100.] a. [Include miscellaneous expenditures for goods and services not mentioned above.] b. [Include miscellaneous expenditures for goods and services not mentioned above.]</p>	<p>NOTE: Only include 6a here E3A16 \$ _____</p>	<p>NOTE: Only include 6b here E2B16 \$ _____</p>
<p>Operation of Non-Instructional Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]</p>	<p>E3A1 \$ _____</p>	<p>E3B1 \$ _____</p>

IV. Direct Program Support

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

**AMOUNT
(omit cents)**

<p>a. Textbooks for Public School Children</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 align="center">E4A1 \$ _____ E4A2 \$ _____</p>
<p>b. Transportation for Public School Children</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 align="center">E4B1 \$ _____ E4B2 \$ _____</p>
<p>c. Employee Benefits for Public School Employees</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 align="center">E4C1 \$ _____ E4C2 \$ _____</p>
<p>d. Direct Program Support for Private School Students</p>	

[Include expenditures by SEA or State made for/on behalf of private school students.]	E4D \$ _____
<p>e. Other Direct Program Support for Public School Students (specify program name on dotted line)</p> <p>-----</p> <p>-----</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>E4E1 \$ _____</p> <p>E4E2 \$ _____</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>STE4 \$ _____</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>TE5 \$ _____</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>E611 \$ _____</p>
<p>2. Non-Property Expenditures (4100-4900) (For building built and alterations performed by contractors.) [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), [including construction services (450)], other purchased services (500), supplies (600) and other (800) for buildings built and alterations performed by contractors.]</p>	<p>E612 \$ _____</p>
<p>3. Property Expenditures</p>	

a. [Include Land and Improvements (710), expenditures for the purchase of land and the improvements thereon.]	E62A (710)\$ _____
b. [Buildings (720), expenditures for acquiring existing buildings.]	E62B (720)\$ _____
	E62 Subtotal \$ _____
4. Equipment [Include expenditures for the initial and additional purchase of equipment, and replacement items of equipment (730).]	E63 \$ _____
Facilities Acquisition and Construction Services Subtotal [Sum 1, 2, 3, 4]	STE6 \$ _____

VII. Other Uses (5000)

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

a. Debt Service (5100) [Include only long-term debt service (obligations exceeding one year).]	
1. Interest (830) [Include only long term. Interest on current loans (repayable within one year of receiving the obligation) is charged to 2513 and should be reported under Other Support Services - Other (2500-800).]	E7A1 \$ _____
2. Redemption of Principal (910)	E7A2 \$ _____
Other Uses Subtotal	STE7 \$ _____

VIII. Community Services (3300)

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

**AMOUNT
(omit cents)**

1. Include objects 100,200, 300-500, 600 and 800. DO NOT include Property (700).	E81 \$ _____
2. Property (700) [furniture, fixtures, equipment]	E82 \$ _____

IX. Direct Cost Programs

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

1a. Non-Public School Programs (program #500) [Do not include property (object 700).]	E9A \$ _____
1b. Adult Education (program #600) [Do not include property (object 700).]	E9B \$ _____

1c. Community College (program #700) [Do not include property (object 700).]	E9C \$ _____
1d. Other (specify program name on dotted line) ----- ----- ----- ----- -----	E9D \$ _____
2. Property (Object 700) [Include property from Non-Public School Programs (#500), Adult Education (600), Community College (#700) and Other.]	E91 \$ _____
Direct Cost Programs Subtotal [DO NOT include Property (700) in this subtotal.]	STE9 \$ _____

X. Property (700)

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

TE10 \$ _____

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).]

TE11 \$ _____

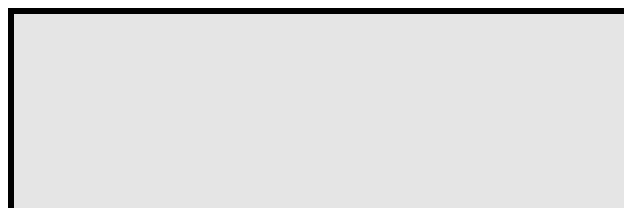
XII. Exclusions from Current Expenditures for purposes of P.L. 100-297

**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.]	X12C \$ _____

d. Chapter 1 (ESEA) carryover funds	X12D \$ _____
e. Chapter 2 (ECIA) expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	X12E \$ _____
f. Chapter 2 (ECIA) carryover funds	X12F \$ _____
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

<p>A. ADA as defined by State Law [Append definition, statutory citation, length of school year and length of school day.]</p>	<p>A14</p>
<p>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.]</p>	<p>A14</p>

**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)



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INSTRUCTIONS FOR COMPLETING
THE NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY

I. Overview

The **National Public Education Financial Survey** is a key component of the U.S. Department of Education's Common Core of Data (CCD), the annual collection of basic information about the nation's public elementary and secondary schools. The survey collects school finance data derived from administrative and fiscal records from the 50 state education agencies (SEAs), the District of Columbia, and the outlying areas under U.S. jurisdiction. The Bureau of the Census is NCES's collecting agent. Census will receive, process and edit the data under the direction of NCES.

Due dates. The suggested date for submitting preliminary data on the fiscal survey forms (ED Form 2447) to Census is March 15 of each calendar year--covering data for the preceding school year. The mandatory deadline for submitting fiscal data is the **first Tuesday after Labor Day, September 2, 1997**, for purposes of this report, the fiscal year is the 12-month period beginning July 1 and ending June 30.

When Census receives a completed fiscal survey from a state or other jurisdiction, Census staff will use a computer edit procedure to check for internal and longitudinal consistency. If there is a question about one or more of the entries, Census will notify the SEA and request verification or correction prior to publication of the fiscal data by Census. Revisions will be accepted through the **first Tuesday after Labor Day**. Procedures for transmitting the survey form to Census appear at the end of this document in the section entitled "Final Steps."

Expanded survey. The National Public Education Financial Survey requests detailed fiscal data on all public revenues and expenditures for regular prekindergarten-through-grade-12 education. This level of detail reflects the expansion of the survey in FY 1989 (1988-1989 school year). For several years prior to the expansion, revenues had been aggregated into four categories and expenditures into three functions. However, the high level of aggregation did not provide policy makers with sufficiently detailed financial information to understand changes in the fiscal condition of state education systems, and led to requests for the more detailed information sought here.¹

II. How Fiscal Data Are Used

Publications. NCES publishes fiscal data reported by states in many different types of publications, ranging from the E.D. TABS series (tabular displays of fiscal data) to the annual Digest of Education Statistics. Recent E.D. TABS include "Public Elementary and Secondary State Aggregate Data, by State, for School Years 1991-92 and 1990-91" and "Public School Education Financing for School Year 1989-90." NCES also publishes topical bulletins and analysis reports such as Trends in Real Public Elementary and Secondary Schools Revenues.

¹ Readers should note that throughout the text, the term "school districts" is used interchangeably with "local education agency (LEA)" and "State supported or operated schools or agencies."

1981-82 to 1985-86. Other NCES publications include The Digest of Education Statistics and Key Statistics on Public Elementary and Secondary Education Reported by State and Geographic Region. Data are also available on magnetic tape.

Federal grants. Data from the fiscal survey are also used in determining state funding allocations for a number of federal education programs including Title I of the Elementary and Secondary Education Act of 1965 (for both LEA compensatory programs and state programs for migrant, handicapped, and neglected and delinquent children), Impact Aid, Indian Education, and the Individuals with Disabilities Act (IDEA). Because the data are used in determining grant allocations, state fiscal submissions and records may be audited by the Office of the Inspector General of the U.S. Department of Education, authorized representatives of the Comptroller General of the United States and the U.S. General Accounting Office, auditors conducting audits required by the Single Audit Act of 1984, and nonfederal auditors. If auditors discover inaccuracies in fiscal data supplied by a state, the Department of Education may seek to recover overpayments for the applicable programs.

III. Why Comparable Data Are Important

It is essential that states submit comparable fiscal data because statistics from the financial survey are widely compared and analyzed to identify issues and trends in public elementary and secondary school finance and to assess the relative condition of school finance in each state. State policy analysts and school finance researchers compare states on the basis of the reported data. In addition, state-by-state comparisons appear in NCES publications and other U.S. Department of Education publications. Federal education program offices require comparable fiscal data for determining funding allocations to state and local education agencies. The multiple uses of fiscal data and the wide audience for publications that use the data require that SEA staff use the utmost care in responding to the fiscal survey.

1990 Handbook. NCES strongly recommends that SEA staff who respond to the fiscal survey adhere to the definitions and classifications specified in the NCES accounting handbook, Financial Accounting for Local and State School Systems, 1990 (the "1990 Handbook"). States may order a free copy of the handbook from NCES. (See page 12 for ordering information.) Although many states use accounting handbooks that differ from the 1990 Handbook, all states should complete the fiscal survey in accordance with the NCES handbook. In order to do this, some SEAs may have to disaggregate data reported by their LEAs and recombine the data to fit the categories specified in the 1990 Handbook.

NCES support. NCES offers training and other types of assistance to states in responding to the fiscal survey. The NCES Elementary and Secondary Education Data Conference held each summer provides training, at NCES expense, for selected SEA personnel who complete the fiscal survey. In addition, the Center's "Crosswalk Project" has made an extensive study of state education accounting and reporting systems. Through this project, NCES obtained detailed fiscal data from states, and, where state data were presented in categories that differed from those in the standard NCES reporting system, the Center's contractor "crosswalked" or recombined the necessary fiscal data items into the correct aggregates. This process also identified difficulties that the states are likely to encounter in attempting to report fiscal data in accordance with NCES

standards. The Crosswalk Project has enabled the Center to tailor training to individual states and to develop a protocol for state respondents to use in responding to the survey.

The GAAFR. NCES also encourages fiscal survey respondents to become familiar with the Government Finance Officers Association (GFOA) publication Governmental Accounting, Auditing, and Financial Reporting, 1988 (GAAFR). This document has gained widespread acceptance as an authoritative statement on the application of generally accepted accounting principles (GAAP) to state and local government. The publication may be ordered from GFOA, 180 North Michigan Avenue, Suite 800, Chicago, Illinois, 60601-7476, Tel: (312-977-9700).

NCES questions survey responses that do not appear to conform to the generally accepted accounting principles and the 1990 Handbook specifications. States are encouraged to write to NCES with questions about definitions and classifications in the survey.

IV. Steps for Ensuring Comparability of Submitted Data

Survey respondents can take the following steps to ensure that the fiscal data they submit to NCES are comparable to data submitted by other states.

- **The first step is to ascertain whether the state uses the fiscal year specified in the survey.**

For purposes of this report, the fiscal year is the 12-month period beginning July 1 and ending June 30. Some states and LEAs use other fiscal years. If your state is among those that use a different fiscal year, it is essential to point this out in a cover letter to Census when submitting the survey form. For example, if a state's 1996 fiscal year ends between July 1, 1995, and June 30, 1996 (e.g., December 31, 1995), the state need only inform Census in a cover letter of the fiscal year being reported (with exact dates). However, if the 1996 fiscal year ends after June 30, 1996 (e.g., August 31, 1996), the state should report revenues and expenditures as of the end of its fiscal year (in this example, August 31, 1996) and inform Census in a cover letter that it has done so. Fiscal data from states whose fiscal years end after June 30 of the reported fiscal year will be footnoted in NCES publications.

A more complex situation arises when one or more LEAs within a state use a different fiscal year, and the SEA does not require a uniform reporting date. For example, the Chicago Board of Education uses a fiscal year that ends on August 31 even though all other LEAs in Illinois end their fiscal years on June 30. Illinois should report fiscal data for all LEAs except Chicago as of June 30 for that fiscal year and report Chicago's fiscal data as of August 31. This should be noted in a cover letter to NCES.

- **The second step in ensuring comparability is to determine whether state fiscal data cover programs other than those that are part of the traditional prekindergarten-through-grade-12 public education program.**

The traditional public elementary-secondary education program includes such programs as vocational education, handicapped education, summer school (even when students pay tuition to attend), cocurricular activities, safety and driver education, and ROTC. Prekindergarten includes all education programs from birth to kindergarten. However, revenues and expenditures for adult continuing education, community college/junior college, and community service programs (including day care) are listed separately from public elementary and secondary school revenues and expenditures on the fiscal survey.

The fiscal survey focuses primarily on revenues and expenditures for public education. However, some states use public funds for programs that benefit both public and private school students (e.g., transporting private school students on public school buses). Expenditures for private school students should be reported on the survey in the appropriate column.

- **A third step in ensuring comparability is to differentiate between "Current Expenditures" and "Total Expenditures."**

The 1990 Handbook notes that current expenditures exclude capital outlays and debt service. The 1988 GAAFR defines capital outlays as "expenditures resulting in the acquisition of or addition to the government's general fixed assets" (p. 156). Fixed assets are defined as "long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances"--including buildings, equipment, improvements other than buildings, and land. In the private sector, fixed assets are often referred to as "property, plant and equipment" (GAAFR, p. 163). The 1990 Handbook specifically excludes initial, additional, or replacement purchases of machinery and equipment (machinery, tools, trucks, cars, school buses, furniture, and furnishings) from Current Expenditures (pp. 73, 107). This treatment of Current Expenditures may differ from state accounting practices; thus, it may be necessary to make adjustments to Current Expenditures when responding to the fiscal survey.

- **A fourth step in ensuring comparability is to make certain that revenue and expenditure items are reported only once.**

"Double counting" of revenues and expenditures can occur when fiscal reports are submitted by overlapping political jurisdictions or when one LEA pays tuition to another to educate students who reside in the LEA that pays tuition.

Overlapping political jurisdictions sometimes report the same revenues or expenditures, particularly in the case of "fiscally dependent" school districts (districts that do not have the authority to raise revenues by levying taxes but that instead receive funds from another government entity such as a city or county). When a state education agency allocates funds to a fiscally dependent school district, the funds are paid to a city or county government rather than directly to the dependent school district. The city or county government then transfers the revenue to the LEA. As a result, both the school district and the city or county may report these funds as state revenue for education. Double counting may also occur if both the fiscally dependent school district and the city or county from

which it receives funds report education expenditures (because the LEA is spending funds provided by the city or county).

Cases in which one LEA pays tuition to another for educating students may result from the particular organization of some school systems (e.g., several K-9 LEAs send their students to a regional high school that is part of a separate school district). This can also occur when students from one LEA attend school in another LEA in order to participate in a particular program or curricular offering not available in their home school district (e.g., an appropriate special education program for handicapped children). In some school districts (often termed non-operating LEAs), there are no school buildings within an LEA's boundaries and students residing in the LEA must attend school in another LEA.

Regardless of the reason for such tuition payments, states must ensure that expenditures made by one LEA to another LEA in the same state are not included in current expenditure totals. Therefore it is essential that tuition expenditures from LEAs within state are accurately reported. This must be done because both the "sending LEA" and the "receiving LEA" would then be reporting expenditures for the same child. The LEA making the tuition expenditure (sending LEA) counts the tuition expenditures and the children in average daily attendance that it is sending on a tuition basis to another LEA. Likewise, the LEA providing the education (receiving LEA) should claim any tuition received as revenue and may not claim tuition expenditures or the average daily attendance of any child for whom it receives tuition.

As an example, consider that some states require all school districts to send expenditure reports to the SEA, whether the LEA is operating or not. Reports from non-operating "sending" LEAs (which have students, but no school buildings) and "receiving" LEAs (which educate both their own students and those from LEAs without buildings) each include the same expenditures for educating the same children. For this reason, NCES will subtract tuition expenditures from other LEAs (or revenue, if tuition expenditures are not available) from state totals to prevent double-counting the expenditures for a single child.

- **A fifth step is to ensure that all public elementary and secondary education revenues and expenditures are reported in the fiscal survey, including expenditures made by SEAs for, or on behalf of, local school districts.**

States often pay all or part of the retirement benefits for teachers and other LEA employees; they do so by transferring funds from the state treasury to the state employees' retirement fund. Because school districts are bypassed in these transactions, LEAs do not report the funds to the SEA as either state revenues or as school district expenditures for employee retirement benefits. Yet these payments often represent a large percentage of an SEA's total revenues and expenditures, and substantial under-reporting can occur if the funds are not included in the survey.

State textbook and computer purchases, student transportation programs, and school building construction programs are other examples of revenues and expenditures that may

not be reported by LEAs to the SEA. It may be necessary for fiscal survey respondents to contact other state agencies to determine if they are distributing revenues and making expenditures on behalf of LEAs in a particular state.

Please note that NCES would prefer that SEAs report direct program support expenditures in the appropriate function and object, rather than under the category "Direct Program Support". "Direct Program Support" items are only provided as a means for those states that cannot correctly report these expenditures.

- **A sixth step is to make sure that educational revenues and expenditures are reported for LEAs that serve special student populations (e.g., sole purpose school districts for the handicapped, juvenile custodial institutions, state-established entities, and schools for the deaf, blind, and mentally retarded).**

Such special service school districts do not usually report their revenues and expenditures to their SEAs (although they may report numbers of pupils served as well as numbers of staff and staff characteristics). Thus, survey respondents must take care to identify special LEAs within their states and to include educational revenues and expenditures from those LEAs in the fiscal survey. State education department staff may need to contact other state agencies to alert them to the need to provide fiscal data on these special schools and school districts. Revenues and expenditures for these schools and school districts must be reported on the fiscal survey even if they are not classified in your state as "regular school districts" or "local education agencies." However, it is also necessary to remove noneducational costs such as medical and custodial costs, particularly in residential facilities

- **Charter Schools**

A charter is essentially a contract between a private (profit or non-profit) organization and a state or local education agency, authorizing that organization to manage a school's operations outside the regulation of the surrounding district (with the exception of health and safety standards). As public schools, charters must be non-sectarian, free to all students, and generally lacking admission criteria.

Public revenues and expenditures and average daily attendance for charter schools must be reported on the NPEFS form. Revenues should be reported along with revenues for regular public schools under the appropriate source. Don't forget to include student fees for textbooks, student activities, etc. in the corresponding local revenue category. If you are not getting this information from the charter schools in your state, then you should provide a best estimate.

If it is possible, the expenditures should be broken out into the functions and objects requested on the NPEFS form. However, if this is not possible, the expenditures should be reported as a total figure under expenditures part IV, Direct Program Support, e. Other Direct Program Support for Public School Students, and a note identifying these expenditures as charter schools should be made in the space provided for specifying program names.

Expenditures from Title I and Title VI (formerly Chapter 1 and Chapter 2) funds must be reported with other Title I and Title VI expenditures in the section titled Exclusions from Current Expenditures for purposes of Elementary and Secondary Act of 1965 at the end of the form.

The average daily attendance calculation should include students attending charter schools. These students should be treated the same as other public school students in the formula to calculate average daily attendance. See page

- **A final comparability step concerns the way in which NCES calculates State Per-Pupil Expenditures.**

NCES reports two types of per-pupil expenditures. The figure derived by dividing state total Current Expenditure by state total student membership is used for statistical purposes such as comparing per-pupil expenditures among states and appears in NCES publications. State Per Public Expenditures (SPPE) are used in calculating state allocations for certain federal education programs including Title I of the Elementary and Secondary Education Act (ESEA) of 1965, Impact Aid, Indian Education, and Individuals with Disabilities Education Act (IDEA). SPPE is calculated in accordance with federal program legislation. This booklet provides detailed instructions for computing SPPE in the section entitled “Exclusions from Current Expenditures for Purposes of Determining SPPE.” The following discussion addresses key issues related to SPPE.

SPPE for allocation purposes. To determine SPPE for federal grant purposes, NCES begins by calculating a state’s “Net Current Expenditure” as defined by federal statute. To obtain this figure, NCES subtracts the following items from a state’s total Current Expenditures: community services expenditures; Title I expenditures (Part A-Improving Basic Programs Operated by LEAs; Part B- grants made for Even Start Family Literacy programs; Part C-Migrant Education Programs; Part D- prevention programs for neglected or delinquent or children at risk of dropping out); Title VI expenditures; revenue from pupils for food services, textbooks, and student body activities; tuition paid by nonresident students educated by another school district; transportation fees paid by students; and student tuition for summer school.

The state's "Net Current Expenditure" is the numerator in the equation for determining SPPE, and the state's average daily attendance is the denominator.

$$\frac{\text{Net Current Expenditures}}{\text{Average Daily Attendance (ADA)}} = \text{SPPE}$$

The Elementary and Secondary Education Act of 1965 requires that state education agencies calculate ADA in accordance with state law if such laws exist. Thus, if ADA is

defined by state law or regulation, the SEA must calculate ADA accordingly and report it to NCES. The state has no discretion to use another method for calculating ADA.

Survey respondents should become familiar with any state laws regarding average daily attendance as well as instructions or rulings regarding ADA by the Attorneys General of their states. However, if there is no state law or regulation regarding ADA, a state may use the definition provided by NCES. That definition requires an SEA to collect attendance figures from each school or school district in the state on a daily basis and to divide that figure by the actual number of days the school or district is in session. The resulting figures are then added for the entire state.

Regardless of which method is used, states should report an ADA figure that includes every school district, local education agency, and special school for which expenditures are reported. (**Note:** Federal law requires that when one LEA pays tuition to another for students to be educated by the receiving LEA, the school district that pays tuition counts the students in ADA.)

It is important to remember that the SPPE is used only for determining federal program allocations--not for making state-by-state comparisons--because significant expenditures have been subtracted by NCES from the SPPE figure (e.g., Title I, Title VI).

V. Recordkeeping Requirements

Each state education agency must retain copies of completed fiscal survey forms and all documentation on the preparation of SPPE data for at least five years (as required by the U.S. Department of Education's regulations at 34 CFR 80.42). This documentation includes all financial and programmatic records; supporting documents (such as worksheets and spreadsheets); statistical records; SEA publications; internal guidelines and control documents; and any other records that are pertinent to program regulations or grant agreements. Also to be retained is the written memo designating the "authorized state official" who certified the accuracy of the fiscal submission. For example, the FY 1992 survey (for the 1990-91 school year) should be retained in state education agency archives until January 1, 1997. Federal auditors from the Office of the Inspector General and nonfederal auditors frequently review fiscal survey submissions three to five years after they are submitted to NCES.

Documentation requirements. Documentation on the preparation of the fiscal survey form should include the following information: name of the person who calculated the totals on the fiscal survey, his or her title, the Department of Education reports that were relied upon to obtain the aggregate numbers; a list of the LEAs and other agencies (e.g., schools for the deaf) that were included or excluded from the calculations, and the item detail (spreadsheets) that resulted in each subtotal and total. Similar documentation should be maintained for the calculation of average daily attendance.

Spreadsheets, internal guidelines. NCES strongly recommends that each SEA maintain spreadsheets of fiscal data each year. State education agencies should also develop guidelines and controls for the preparation of the fiscal survey. Establishing internal guidelines and controls is

important because they provide continuity when staff assignments change and different individuals work on the survey.

VI. Federal Program Classifications

Congress routinely makes changes in the funding levels, purposes, and even titles of federal education programs. More than half of the programs listed in the 1980 NCES accounting handbook had been combined into block grants or discontinued by 1990. In order to build flexibility into the **National Public Education Financial Survey** and allow for the possibility of even annual changes in federal education aid programs, no list of programs has been included in either the 1990 Handbook or the Instruction Booklet.

Catalog of federal programs. Instead, fiscal survey respondents are urged to become familiar with the Catalog of Federal Domestic Assistance, an annual publication of the U.S. Office of Management and Budget (OMB) that lists, describes, and provides uniform code numbers for all federal aid programs including those funded by the U.S. Department of Education. The 1988 catalog Update contains 1,117 assistance programs administered by 51 federal agencies classified into 15 types of assistance. The U.S. General Services Administration distributes a limited number of the catalogs at no charge to federal, state, and local government offices. Each Chief State School Officer receives a free copy. Private individuals may purchase the catalog from the Government Printing Office, Washington, D.C. (\$38 per copy).

Computerized search. A computerized system is available to answer specific queries regarding domestic assistance programs listed in the catalog. Searches may be requested at designated access points in each state. For information on the use of the Federal Assistance Programs Retrieval System (FAPRS), call (202) 708-5126 or write to the Federal Domestic Assistance Catalog Staff, General Services Administration, 300 7th Street, S.W., Washington, D.C. 20407.

VII. Distinguishing Between Supplies and Equipment

Distinguishing between supplies and equipment is crucial to accurately reporting expenditures on the **National Public Education Financial Survey**. The 1990 Handbook specifies that purchases of supplies are considered Current Expenditures while equipment purchases are property expenditures, which are covered by Total Expenditures but not Current Expenditures. Although state practices vary greatly on this subject, it is essential to adhere to the guidelines contained in the 1990 Handbook and this Instruction Booklet when responding to the fiscal survey. For example, federal auditors have determined that the 1990 Handbook classifies the purchase of school buses in such a way that they are never considered a current expenditure, regardless of state practice.

The distinction between supplies and equipment has a number of important ramifications: different accounting procedures are required for supplies and equipment; insurance requirements may also differ for supplies and equipment; and some types of funds can only be used to purchase certain items (for example, some funds cannot be used to purchase equipment and others cannot be used to purchase supplies). This distinction also affects comparisons of state per-pupil expenditures and federal funding allocations to LEAs, which usually are based on Current Expenditures rather than Total Expenditures. Recall that supplies (600) fall within Current Expenditures while equipment is considered property (700), and property is not included in Current Expenditures. (For more information on this topic, see the 1990 Handbook, pp. 143-145.)

Criteria. At one time, the NCES accounting handbook contained extensive lists of items considered to be supplies or equipment. However, such lists quickly become outdated, and they can never be exhaustive. To assist state and local education agencies in categorizing items without using such lists, NCES has developed a "decision tree" diagram with five criteria for distinguishing between equipment and supplies (Instruction Booklet, figure 1, p. 11; 1990 Handbook, p. 144b). An item is measured against each of the criteria, starting at the top of the decision tree. At the first "no," the item is designated a supply. Only if the item meets all five criteria is it considered equipment. The decision tree has a bias toward classification of items as supplies rather than equipment because of the long-term responsibilities that are assumed for an item identified as equipment. Unlike supplies, equipment must be inventoried each year of its useful life. Other accounting requirements for equipment include general fixed assets, subsidiary accession ledgers, tagging, and reconciliation of book balance to inventory.

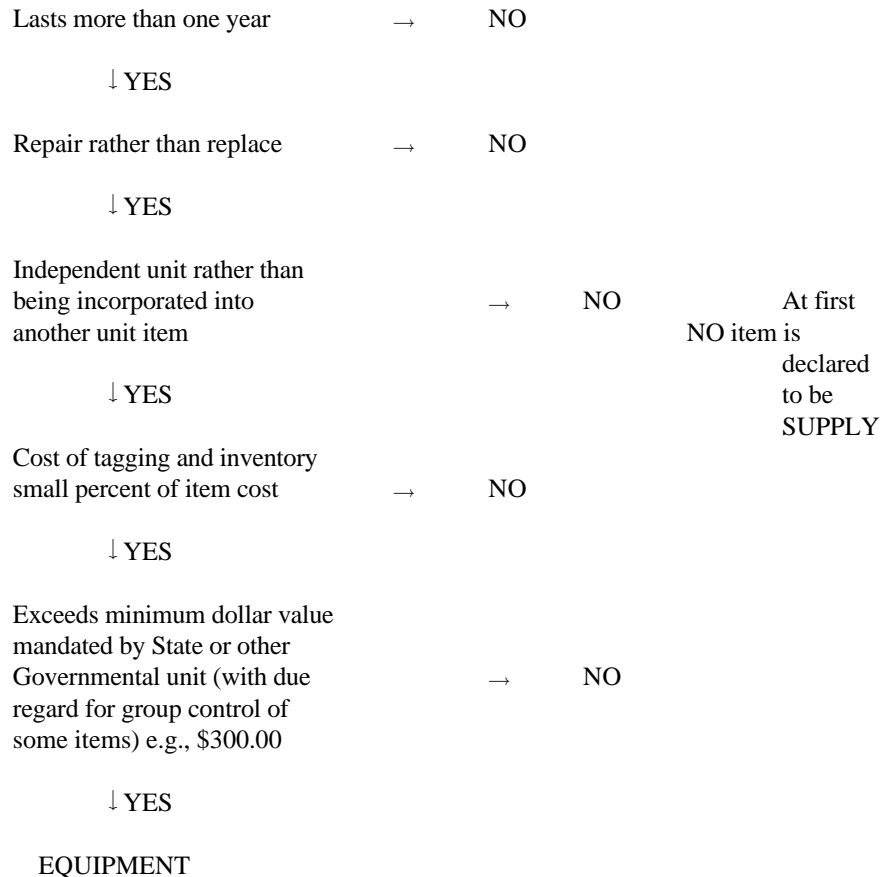
Classifying items. By way of example, let us classify two items, a new personal computer and a package of 5-1/4 inch floppy diskettes. The computer is likely to meet the first criterion--"lasts more than one year." But let us suppose that the computer begins to malfunction before a year is over. In most cases the computer would be repaired not replaced. Thus, the computer meets the second criterion--"repair rather than replace." The process continues for the remaining criteria: Is it an independent unit? Is the cost of tagging and inventory a small percent of item cost? Did the cost exceed minimum dollar value for equipment established by state or other government unit? Finally, after there is a "yes" answer to all five criteria, the computer would be designated as equipment.

Now let us consider the box of floppy diskettes. Although the box of diskettes might last for more than a year (however unlikely), when the box is used up, it would be replaced not repaired. Thus, the response would be "no" to the second criterion, and the item would be declared a supply. Although it is not necessary to continue down the list, many of the criteria support the classification of floppy diskettes as supplies rather than equipment. Floppy diskettes are not independent units. Nor would the cost of keeping inventory on them represent a small percentage of the item cost. All of these criteria strengthen the classification of floppy diskettes as supplies.

While the criteria are helpful, survey respondents must exercise judgment in making a final determination about how to classify an item. This is particularly true for items where the distinction is unclear. Once again, it is important to remember that there are more stringent accounting requirements for any item designated as equipment and that such equipment must remain in the accounting system throughout its useful life.

Figure 1
CRITERIA FOR DISTINGUISHING EQUIPMENT FROM SUPPLY ITEMS

(Listed in Priority Order)



This diagram has a bias toward classification of items as supplies rather than equipment. This is primarily due to the inherent long-term responsibilities that are assumed for any item identified as equipment (e.g., general fixed assets, subsidiary accession ledger, tagging, inventory, and reconciling book balance to inventory).

This diagram was conceived by James Bliss, Ph.D., Assistant Superintendent for Business Services, Grandview Consolidated School District, Grandview, Missouri, and Stuart L. Graff, CPA, of the American Institute of Certified Public Accountants (AICPA).

VIII. Steps To Assist Respondents in Completing the Fiscal Survey

There are several steps that will assist respondents in completing the fiscal survey and help ensure that the data are complete and accurate. These steps are particularly important for those who are providing CCD fiscal data to NCES for the first time.

- First, obtain a copy of the NCES accounting handbook, Financial Accounting for Local and State School Systems, 1990. A single copy of the handbook may be ordered at no cost by calling 1-800--424-1616. Multiple copies may be ordered from the U.S. Government Printing Office, Washington, D.C. 20402 (\$11 per copy) (Stock # 065-000-000414-3) You may use VISA and MasterCard. Call GPO at (202) 783-3238.
- Next, obtain copies of the accounting handbook used by your state education agency and any instructions given to LEAs on reporting revenue and expenditure data to the SEA. Compare the state reporting requirements with those in the 1990 Handbook and determine where they differ.
- Third, obtain copies of fiscal surveys submitted previously by your state to NCES, which will indicate the person(s) who completed the earlier surveys. That person may be able to provide invaluable advice on many aspects of the fiscal survey, including information about the steps taken to complete the survey in the past and about state guidelines or control documents that can assist you. This individual may also be able to inform you about special-purpose districts whose finances should be included in the survey and about expenditures by other agencies for, or on behalf of, LEAs that may not be included in LEA fiscal reports to the SEA.
- Fourth, identify the person designated by the Chief State School Officer as the "authorized state official" who must certify that the submission is correct. The "authorized State official" should agree with the methods used to obtain totals for all functions (revenues and expenditures) and with the decisions about what fiscal data to include or exclude (e.g., fiscal data from school districts and expenditures by other agencies). This person should also agree with the calculation of average daily attendance.
- Fifth, check all addition prior to submitting the fiscal survey to NCES. The most common errors made in completing the survey are mistakes in adding up the subtotals to determine the correct totals.
- Sixth, make certain to compare the fiscal survey for the current year with fiscal data from the previous year. Large differences may indicate errors such as "double counting," including an item in one expenditure function that should be included in another (e.g., placing an item under "Support Services" when it has already been included in "Instruction"), or failure to include an expenditure object (e.g. salaries) in a total. Dramatic changes in average daily attendance may mean that some LEAs have been erroneously included or excluded.

IX. Courses, Training Activities, and Information Sources

Several professional accounting organizations offer classes in governmental accounting that may be helpful to those who are new to the school finance area. The **Government Finance Officers Association (GFOA)** presents classes several times each year at various locations throughout the country. GFOA also publishes Governmental Accounting, Auditing, and Financial Reporting, 1988 (GAAFR), which has gained widespread acceptance as an authoritative statement on the

application of generally accepted accounting principles (GAAP) to state and local government. To order a copy of the GAAFR or to obtain information about accounting courses, call or write the association at 180 North Michigan Avenue, Suite 800, Chicago, Illinois 60601-7476, Tel: (312) 977-9700).

Courses in government accounting are also offered by the Association of School Business Officials (ASBO), 11401 North Shore Drive, Reston, Virginia 22091, Tel: (703) 478-0405.

The **Governmental Accounting Standards Board (GASB)** is an independent professional organization whose purpose is to establish standards for accounting and financial reporting for state and local governments. A number of professional accounting organizations supported the creation of GASB in 1984, including the Financial Accounting Foundation, the American Institute of Certified Public Accountants, and the Government Finance Officers Association. GASB establishes standards by issuing pronouncements after appropriate due process. Final GASB pronouncements apply to all state and local government entities. Information on GASB's publications may be obtained from the Governmental Accounting Standards Board, 401 Merritt No. 7, P.O. Box 5116, Norwalk, Connecticut 06856-5116, (203) 847-0700.

As previously noted, NCES offers training for state fiscal staff at the annual Elementary and Secondary Education Data Conference (held in July). At the conference, NCES staff and invited speakers present a series of workshops, training sessions, and other activities designed to assist SEA staff in responding to the fiscal survey and other CCD surveys. Conference sessions also provide information about important issues and trends in education finance and other topics, future NCES data collection efforts, and issues regarding the use of CCD data. In recent years, NCES has provided funds for three to four persons from each state to attend the Data Conference.

Every state education agency has a CCD coordinator who acts as a liaison between NCES and the SEA and who facilitate NCES data requests. To obtain the name of the CCD coordinator for your state, contact your state department of education or call the General Surveys and Analysis Branch, Elementary and Secondary Education Statistics Division, National Center for Education Statistics, at (202) 219-1621.

X. General Instructions for Completing the National Public Education Financial Survey

Please refer to the **National Public Education Financial Survey** form while reading the following instructions.

A. Rounding

Round all numbers to the nearest whole dollar before entering them on the survey. Any value of 0.5 and above should be rounded up, any value below rounded down. Examine one significant digit after the decimal point. For example, 1.50 would be treated as 2, while 1.49 would be treated as 1.

B. Missing Data

DO NOT LEAVE ANY BOXES BLANK. NCES treats boxes left blank as errors to be referred to the SEA for correction. Two possibilities exist when a box is left blank: (1) no revenue was received or expenditure made, in which case the entry should be zero or (2) revenue was received or an expenditure occurred, but the value of that transaction is missing. Where a value was measured and no quantity found, use a "0." Where a value was expected but no value was measured, use an "M." Census will contact states with "M" submissions to request that the data be supplied when they become available.

C. Negative Data

Negative numbers are not acceptable responses to the items in this collection. This survey requests data on expenditures and revenues made by public elementary and secondary education agencies in the state. Whereas negative expenditures are sometimes used in fund accounting they are not appropriate for reporting expenditures made for specific functions and objects.

D. Cover Sheet

In the designated boxes on the cover sheet, provide the name of the responding state and the name and telephone number (including area code and extension) of the person preparing the report. Also, provide the name, title, and signature of the "authorized state official" who must certify the accuracy of the fiscal submission. NCES requests that this official be the highest level fiscal official in the SEA (e.g., Assistant Commissioner for Finance, Assistant Commissioner for Research). The individual designated as the "authorized state official" MUST have been approved, in writing, by the Chief State School Officer for the purpose of certifying the accuracy of the report.

ED Form 2447
OMB Number 1850-0067
Approval expires
December 31, 1997

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

**The National Public
Education Financial Survey**

Fiscal year 1996

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

RETURN COMPLETED FORM TO:

Bureau of the Census
ATTN: Governments Division
Washington, D.C. 20233-6800

CERTIFICATION: I hereby certify that to the best of my knowledge and belief, the data reported in sections I-XV below constitute a true and full report of revenues, expenditures and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of public law 97-35, as revised by ELEMENTARY AND SECONDARY ACT OF 1965.

TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL

SIGNATURE OF AUTHORIZED OFFICIAL

PUBLIC ELEMENTARY AND SECONDARY EDUCATION REVENUES FROM ALL SOURCES

Discussion of Revenues

The 1990 Handbook defines revenues as "additions to assets which do not increase any liability, do not represent the recovery of an expenditure, and do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets." The 1988 edition of Governmental Accounting, Auditing, and Financial Reporting (GAAFR), published by the Government Finance Officers Association (GFOA), adds that revenues are "increases in net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers General long-term debt proceeds and operating transfers in are classified as 'other financing sources' rather than as revenues."

Modified accrual accounting. The GAAFR states that "governmental fund revenues should be recognized when they become measurable and available." The implication of recognizing revenue when it becomes measurable and available is apparent when one considers local property tax revenue. Generally, property tax revenue is recorded even if received as much as 90 days after the end of the fiscal year if the property tax has been billed and property owners are expected to pay promptly. Notice that property tax abatements (reductions) have already been determined and that the school district knows the amount of revenue it expects to collect. In addition, the revenue becomes available when billed.

Cash basis accounting. Contrast the approach described above with that of school districts whose accounting systems are on a cash basis. Such school districts would only recognize property tax revenue when received. At the beginning of a property tax collection cycle, these districts may appear to be operating without local property tax funds.

Revenue from "other sources." The 1990 Handbook notes that revenue from "other sources" including receipts from bond sales and interfund transfers are not considered revenues to LEAs. Typically, bonds are sold to finance long-term construction and property acquisition--not to finance current operations. Interfund transfers are not considered revenue because the same revenue would be counted twice: first, when collected and recorded in one fund and again when transferred to another fund.

Revenue classifications. Revenues are classified into four major sources: local, intermediate, state, and federal. Each of these sources is described below.

I. REVENUE FROM LOCAL SOURCES (1000)

Definition

Revenue from local sources refers to money produced within the boundaries of an LEA that is available for the use of the LEA. These revenues include money collected by another government unit for use by an LEA--for example, revenue raised by a municipal government to fund a dependent school district. School districts that do not have the authority to raise funds directly and that, instead, receive revenues from another unit of government are dependent school

districts. Those that have the authority to raise funds directly through local taxes are independent school districts.

Revenue from local sources includes shared revenue--funds raised by another unit of government and shared in proportion to the amount collected within the LEA.

PUBLIC ELEMENTARY AND SECONDARY
EDUCATION REVENUES FROM ALL SOURCES

I. REVENUE FROM LOCAL SOURCES	AMOUNT (omit cents)
a. Property Tax (1110) [Include only Ad Valorem taxes. Do not include penalties and interest or dependent district's property taxes here.]	\$ _____
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.]	\$ _____
c. Other Local Government Units-Property Tax (1-210) [Include only Ad Valorem taxes for dependent district's property taxes. Do not include penalties and interest here.]	\$ _____
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.]	\$ _____

Details for Revenue from Local Sources

a. Property Tax (1110). These are "ad valorem" taxes levied by an LEA on the assessed value of real property (e.g., dwellings and commercial property) and personal property (e.g., automobiles, boats) located within the LEA. However, penalties and interest are reported under nonproperty tax (1140), below. DO NOT report property taxes that go to dependent school districts here; report them in 1210. State education agencies should instruct LEAs filing comprehensive annual financial reports (CAFRs) to include property taxes billed within the school year and collected within 60 days of the close of the school year.

b. Non-property Tax (1120-1190). These taxes include sales and use taxes (1120) imposed upon the sale and consumption of goods and services; income taxes (1130) levied on individuals, corporations, and unincorporated businesses; penalties and interest (1140) on late and delinquent taxes; and "other taxes" such revenue raised through licenses and permits. DO NOT include nonproperty taxes that go to dependent school districts here; report them in 1220-1290.

c. Other Local Government Units--Property Tax (1210). This category is used to report property taxes raised by a unit of government for use by a dependent school district. DO NOT include penalties and interest here.

d. Other Local Government Units--Non-property Tax (1220-1290). This category is used to report nonproperty taxes raised by a governmental unit for use by a dependent school district. These taxes include sales and use taxes (1220); income taxes (1230) on individuals, corporations, and unincorporated businesses; penalties and interest (1240) on late or delinquent taxes; revenue in lieu of taxes (1280); and "other taxes" (1290).

I. REVENUE FROM LOCAL SOURCES	AMOUNT (omit cents)
e. Tuition From Individuals (1310) [Include tuition from individuals only.]	\$ _____
f. Tuition From Other LEAs Within The State (1320) [Include tuition from other LEAs within the State only.]	\$ _____
g. Transportation Fees From Individuals (1410) [Include transportation fees from individuals only.]	\$ _____
h. Transportation fees from other LEAs Within the State (1420) [Include transportation fees from other LEAs within the State only.]	\$ _____
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.]	\$ _____
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.]	\$ _____

e. Tuition from Individuals (1310). Tuition paid by an individual to attend school in an LEA other than the one in which he or she resides.

f. Tuition from Other LEAs Within the State (1320). Tuition from one LEA to another within the same state for educating students (e.g., an LEA pays tuition to another LEA to provide a special program for a student that is not available in the LEA where the student resides).

Note: Tuition from other LEAs outside the state (1330) and tuition from "other sources" (1340), including adult education tuition, are reported in Other Revenue from Local Sources on page 2 of the survey form.

g. Transportation Fees from Individuals (1410). Fees paid by students to be transported to school. Such students usually reside outside the zone of free public school busing established by a school district. Fees paid by students for transportation on school field trips should also be included.

h. Transportation Fees from Other LEAs Within the State (1420). Transportation fees from one LEA to another within a state for transporting students.

Note: Transportation fees from other LEAs outside the state (1430) and from "other sources" (1440) are included in Other Revenues from Local Sources on page 2 of the survey.

I. Earnings on Investments (1500-1540). Include interest (1510) and dividends (1520) on investments; gains or losses from the sale of stocks or bonds (1530) (gains from the sale of U.S. treasury bills represent interest income and should be recorded under 1510); and earnings from investments in real property (1540), including rentals and use charges.

j. Food Service (excluding federal reimbursements) (1600-1630).

Revenue from students from the daily sales of school lunch, breakfast, and milk programs that are considered reimbursable by the U.S. Department of Agriculture. These programs include the National School Lunch Program (1611), the School Breakfast Program (1612), and the Special Milk Program (1613). This category also includes revenues from students and adults for the sale of nonreimbursable breakfasts, lunches, and milk--including all sales to adults, the second Type-A lunch to students, and a la carte sales. Include receipts from students, adults, and organizations for the sale of food products and services considered special functions such as athletic banquets, pot-luck dinners, and PTA-sponsored functions. Federal reimbursements for food service programs should appear under restricted Grants-in-Aid from the Federal Government Through the State (4500).

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>

k. Student Activities (1700-1790). Revenue from admissions fees (1710) to school-sponsored activities such as concerts or football games; book sales (1720) by students or student sponsored bookstores; dues and fees (1730) for student membership in school clubs and organizations; fees (1740) for goods and services such as towels, lockers, and equipment; and "other student activity income" (1790). Student transportation fees are reported in the appropriate account under Transportation Fees (1410).

l. Other Revenue from Local Sources (1330-1340, 1430-1440, 1800, 1900-1990--except 1940). This category includes revenue from local sources not included in earlier accounts. These revenues include tuition from other LEAs outside the state (1330), tuition from other sources (1340), transportation fees from other LEAs outside the state (1430), and transportation fees from other sources (1440). This category includes revenues from community services activities (1800) operated by an LEA as a community service (e.g., swimming pool, child care program). This category also includes revenues from the rental (1910) of real or personal property owned by the school (however, the rental of property held for income purposes is reported under 1540); contributions and donations (1920) from private philanthropic foundations, organizations, and individuals; gains or losses on the sale of fixed assets of proprietary funds (1930) (gains or losses

on the sale of nonproprietary funds are reported on in 5300); services provided to other LEAs (1950), other local governmental units (1960), and other funds (1970); and miscellaneous local sources not reported elsewhere (1990).

m. Textbook Revenues (1940). Revenue from the sale (1941) and rental (1942) of textbooks.

n. Summer School Revenue. Tuition, fees, and charges paid by students to attend summer school programs. Include only tuition, fees, and charges (1310). Transportation fees from individuals to attend summer school should be reported in Transportation Fees from Individuals (1410) on page 1 of the survey form. Summer school revenue received from other school districts should appear in Tuition from Other LEA's within the State (1320), also on page 1 of the survey form.

Subtotal--Local Sources of Revenue (1000). Carefully add all revenues from local sources (1110-1990 and Summer School Revenue). DO NOT include Tuition from Other LEAs Within the State (1320) or Transportation Fees from Other LEAs Within the State (1420). Be sure to check addition.

II. REVENUE FROM INTERMEDIATE SOURCES (2000)

Definition

Intermediate state education agencies (ISAs) are government agencies that are neither local nor state entities but that operate at an intermediate level between local and state education agencies and that possess independent fund-raising capability. ISAs provide four types of revenue to LEAs: unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and revenue for or on behalf of LEAs.

Survey respondents should be careful to avoid double counting revenues contributed by ISAs for, or on behalf of, local education agencies. For example, consider a situation in which an ISA receives funds from the state and distributes this money to several local education agencies. Double counting could occur if these funds are reported as revenue by the ISA as well as by the LEAs that ultimately receive the funds.

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 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.]

\$ _____

Revenue Details for Intermediate State Agencies

Unrestricted Grants-in-Aid (2100). Grants from an intermediate unit to a local education agency that can be used, without restriction, for any legal purpose desired by the LEA.

Restricted Grants-in-Aid (2200). Grants from an intermediate unit to a local education agency that must be used for a "categorical," or specific, purpose.

Revenue in Lieu of Taxes (2800). Commitments or payments made out of general revenues by an intermediate unit to an LEA in lieu of taxes the unit would have had to pay had its property or other tax base been subject to taxation on the same basis as privately owned property or other tax base. This revenue includes payments in lieu of taxes on privately owned property that is not subject to taxation on the same basis as other private property because of an action taken by the intermediate unit.

Revenue for, or on Behalf of, the LEA (2900). Commitments or payments made by an intermediate unit for the benefit of an LEA including contributions of equipment and supplies. Such revenue includes payments made for, or on behalf of, an LEA by an intermediate unit to a pension fund for LEA employees.

III. REVENUE FROM STATE SOURCES (3000)

Definition

State revenues provided to local education agencies in the form of grants or other types of allocations. States provide four types of revenue to local education agencies: unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and revenue for, or on behalf of, LEAs.

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.]

\$ _____

Revenue Details for State Source

Unrestricted Grants-in-Aid (3100). State grants to a local education agency that can be used, without restriction, for any legal purpose desired by the LEA.

Restricted Grants-in-Aid (3200). State grants to an LEA that must be used for a "categorical," or specific, purpose.

Revenue in Lieu of Taxes (3800). Commitments or payments made out of general revenues by a state to an LEA in lieu of taxes the state would have had to pay had its property or other tax base been subject to taxation on the same basis as privately owned property. This revenue includes payments in lieu of taxes for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action(s) taken by a state.

Revenue for, or on Behalf of, the LEA (3900). State commitments or payments for the benefit of an LEA and contributions of equipment and supplies. Such revenue includes payments made for, or on behalf, of an LEA by a state to a pension fund for LEA employees.

IV. REVENUE FROM FEDERAL SOURCES (4000)

Definition

Federal revenue provided directly, or through a state agency, to a local education agency. This category includes unrestricted and restricted Grants-in-Aid Direct from the Federal Government, unrestricted and restricted Grants-in-Aid Through the State, Grants-in-Aid from the Federal Government Through Other Intermediate Agencies, and Other Revenue from Federal Sources, which includes payments in lieu of taxes and contributions to LEAs.

IV. REVENUE FROM FEDERAL SOURCES	AMOUNT (omit cents)
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.]	\$ _____
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.]	\$ _____
c. Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (4700) [Include all revenue grants through an intermediate agency to the LEA.]	\$ _____
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.]	\$ _____
Federal Sources of Revenue Subtotal (4000)	\$ _____

Revenue Details for Federal Sources

a. Grants-in-Aid Direct from the Federal Government--Unrestricted and Restricted (4100, 4300). Federal grants provided directly to a local education agency that can be used, without restriction, for any legal purpose desired by the LEA (4100). Federal grants provided directly to an LEA that must be used for a "categorical," or specific, purpose (4300).

b. Grants-in-Aid from the Federal Government Through the State--Unrestricted and Restricted (4200, 4500). Federal grants provided to a local education agency through the state that can be used, without restriction, for any legal purpose desired by the LEA (4200). Federal grants provided to a local education agency through the state that must be used for a "categorical," or specific, purpose (4500).

c. Grants-In-Aid from the Federal Government Through Other Intermediate Agencies (4700). Federal revenue provided to a local education agency through an intermediate unit.

d. Other Revenue from Federal Sources (4800, 4900). Federal commitments or payments made out of general revenues to an LEA in lieu of taxes it would have had to pay had federal property or other tax base been subject to taxation by the LEA on the same basis as privately owned property or other tax base (4800). This revenue includes payments in lieu of taxes for privately owned property that is not subject to taxation on the same basis as other privately owned property because of action by the federal government. This category also includes other federal commitments or payments for the benefit of an LEA and contributions of equipment or supplies. Such revenue includes federal contributions of fixed assets and donations of food to an LEA (4900)

Subtotal--Federal Sources of Revenue (4000). Add federal revenue items a through d.

V. OTHER SOURCES OF REVENUE (5000)

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.]

\$ _____

Bond Sales (5100). Revenue from the sale of bonds including bond principal (5110) and premium (5120). Accrued interest (5130) from the sale of bonds should be included only when state law permits.

Interfund Transfers (5200). Amounts available from another fund that will not be repaid.

Sale or Compensation for Loss of Fixed Assets (5300). Proceeds from the sale of fixed assets. Report gains from the sale of fixed assets of proprietary funds under Other Revenue from Local Sources--Gains or Losses on Sale of Fixed Assets (1930). (Proprietary funds are funds generated by Enterprise Operations.)

TOTAL REVENUE FROM ALL SOURCES (5000)

Add subtotals from Revenue from Local Sources (1000), Revenue from Intermediate Sources (2000), Revenue from State Sources (3000), and Revenue from Federal Sources (4000). **DO NOT INCLUDE "Other Sources of Revenue" (5000) in total.**

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

Distinguishing Between Total and Current Expenditures

The 1988 edition of Governmental Accounting, Auditing, and Financial Reporting (GAAFR, p. 163), published by the Government Finance Officers Association, defines Total Expenditures as "decreases in net financial resources [they] include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays" Total Expenditures are calculated by adding Current Expenditures and Long-Term Expenditures. Current Expenditures includes salaries, employee benefits, purchased services, and supplies. Long-Term Expenditures includes capital outlays, debt service, Facilities Acquisition and Construction Services, and property expenditures (equipment).

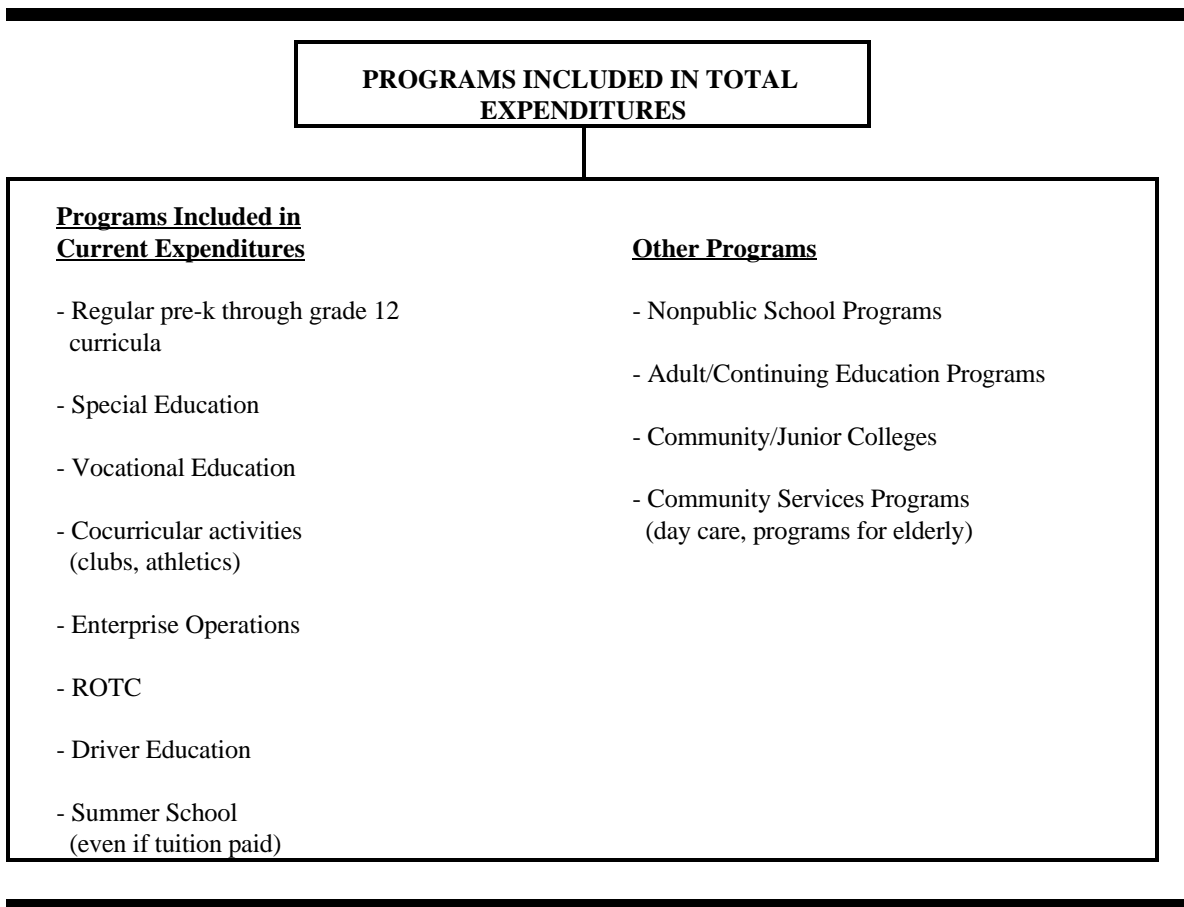
Special note on property expenditures. Although a property item (700) appears in each expenditure category (e.g., Instruction, School Administration Support Services), property is not a component of Current Expenditures. Instead property expenditures are totaled in a separate section of the fiscal survey (X. Property [700], p. 11) for inclusion in Total Expenditures. For the survey's purposes, property is synonymous with machinery and equipment. For criteria to assist in making the distinction between supplies and equipment, see "Distinguishing Between Supplies and Equipment" (Instruction Booklet, pp. 9-12).

**COMPONENTS OF TOTAL
EXPENDITURES**
(Types of Expenditures)

<u>Current Expenditures</u>	<u>Long-Term Expenditures</u>
Salaries	Capital Outlays
Employee Benefits	Debt Service
Purchased Services	Facilities Acquisition and Construction Services
Supplies	Property Expenditures
Tuition	
Other	

Programs Included in Current Expenditures and Total Expenditures

The 1990 Handbook notes that Current Expenditures includes all spending for regular elementary and secondary education programs (prekindergarten through grade 12), special education, vocational education, cocurricular activities and athletics, enterprise operations, ROTC, driver education, and summer school (even when students pay tuition to attend). Programs EXCLUDED from Current Expenditures, but covered by Total Expenditures, include Direct Cost Programs such as support for nonpublic school students, adult/continuing education, and community/junior colleges and community services programs such as school-sponsored day care centers, swimming pools, and programs for the elderly. To assist respondents in maintaining this distinction, programs included in Current Expenditures appear on pages 4-9 of the survey form and those that are added to produce Total Expenditures appear on pages 9-11.



Special Note on Enterprise Operations. Although SEAs often exclude Enterprise Operations from Current Expenditures, enterprise activities are considered a component of Current Expenditures in the Financial Survey and for purposes of calculating federal program allocations to state and local education agencies. This is because activities such as school food services and student athletics may be operated as businesses, supported primarily by fees and charges. If so, these activities are categorized as Enterprise Operations.

Enterprise Operations may receive subsidies from local or state education agencies to make up for deficits not covered by fees. Government expenditures made to Enterprise Operations are included in Current Expenditures. However, revenues from fees or other charges are subtracted in calculating Current Expenditures. (For more information, see Public Elementary and Secondary Education Expenditures, Part III.b. [Operation of Noninstructional Services-- Enterprise Operations, pp. 63-65].)

Expenditure Categories Included in Financial Survey

The **National Public Education Financial Survey** uses the following three primary categories of expenditures:

Functions. These identify the major types of services and activities provided by local school systems: Instruction (1000), Support Services (2000), Operation of Noninstructional Services (3000), Facilities Acquisition and Construction Services (4000), Other Uses (Debt Service) (5000). The 1990 Handbook designates a 4-digit number to each of these functions. The survey form provides a separate section for Community Services (3300) even though this category is a component of Operation of Noninstructional Services.

In addition, the survey form includes two major expenditure categories that do not have function numbers: Direct Program Support, which includes state expenditures for textbooks, student transportation, public school employee benefits, and programs for private school students; and Direct Cost Programs, which include LEA expenditures for programs that are not part of the regular elementary and secondary education curricula (prekindergarten through grade 12) such as nonpublic school programs, adult education, and community/junior college programs.

Subfunctions. Within the Support Services (2000) function, there are nine subfunctions. They include Student Support Services (2100), Instructional Staff Support Services (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). The subfunctions appear in a grid on pages 5-7 of the survey form.

Objects. The Financial Survey breaks down spending for the major functions and subfunctions by specific types of expenditures called objects. Objects include salaries (100), employee benefits (200), purchased services (300-500), supplies (600), property (700), and other (800). (Instructional expenditures include two additional objects--tuition paid by an LEA to another LEA within a state and tuition paid by an LEA to an LEA in another state or to a private school.) Let us take a close look at the object categories.

Salaries. Salaries (100) includes both payroll salaries and "supplemental amounts for additional duties" such as coaching, supervising extracurricular activities, bus supervision, and summer school teaching. Salaries are reported under the function or subfunction to which the staff are assigned. For example, salaries for teachers would most likely fall under Instruction (1000) while salaries for school bus drivers would be reported under Student Transportation (2700).

However, in cases where staff serve in more than one capacity, their salaries should be distributed, when feasible, among the appropriate functions or subfunctions on an FTE basis. For example, if a department chair spends three periods per day on administrative duties and two periods teaching math, three-fifths of the chair's salaries should be reported under School Administration Support Services (2400) and two-fifths under Instruction (1000). (The department chair's employee benefits would be pro rated between the two categories in the same proportion. [See Employee Benefits, below.]

The types of expenditures included in salaries is likely to vary among different staff categories. For example, teachers and Student Support Services staff are more likely to be assigned to supervise athletic and extracurricular activities than Operations and Maintenance or Student Transportation staff. Similarly, teachers and administrative staff are more likely to receive paid sabbatical leave than Operations and Maintenance or Student Transportation staff.

Employee benefits. Employee benefits (200) are expenditures for instructional staff that are made "in addition" to gross salary and "not paid directly to employees" (1990 Handbook, p. 102). They include amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance (including health benefits for current and retired employees), social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other benefits such as unused sick leave.

The types of employee benefits--and the way benefits are reported in the Financial Survey--may vary among different types of services and staff. For example, pay for "unused sick leave" is provided primarily to instructional staff. In cases where staff serve in more than one capacity, their employee benefits are distributed, when feasible, among the categories on an FTE basis. (See example of pro rating salaries above.)

Purchased services. The purchased services (300-500) object covers many types of services including (1) purchased professional and technical services, (2) purchased property services, and (3) other purchased services (e.g., student transportation services, certain types of insurance [not employee benefits], communications and advertising, printing and binding, tuition, food services management, and travel).

Some types of purchased services are more likely to apply to certain functions than to others. For example, "professional and technical services" usually apply to instruction (1000) and to the support services (2000). Purchased property services are most likely to fall under operations and maintenance (2600). However, some purchased property services--such as equipment and vehicle rental--may apply to any function.

Supplies. The 1990 Handbook defines supplies (600) as "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."

Property. For purposes of the survey, property (700) is synonymous with machinery and equipment.

Distinguishing between supplies and equipment. For purposes of the survey, supplies and property are separate categories. This is an important distinction because supplies are a component of Current Expenditures but property is not. Property is included only in Total Expenditures. NCES has created a "decision tree" to assist survey respondents in distinguishing between expenditures for supplies and equipment. (See pages 12-14 for criteria for distinguishing between supplies and equipment. The criteria also appear on page 144b of the 1990 Handbook.)

Other Expenditures. Other expenditures (800) include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations. Miscellaneous expenditures for goods and services not classified above are also reported here.

Direct Program Support. Direct Program Support is not a function itself but a category that cuts across all functions. These are expenditures made by state education agencies for, or on behalf of, local education agencies. States provide Direct Program Support primarily for textbooks, transportation, employee benefits, and support for private school students. However, states may also provide other types of Direct Program Support. (See Public Elementary and Secondary Education Expenditures, IV. Direct Program Support.)

If a Direct Program Support expenditure can be identified with a particular function or subfunction or broken down among several functions or subfunctions, the expenditures should be reported accordingly. However, if the expenditure cannot be identified with a particular function or subfunction or pro rated among them, survey respondents should report the entire expenditure under the separate Direct Program Support section of the survey.

This is particularly important in the case of employee benefits. In some states, SEAs make contributions to a pension fund or other benefit program for LEA employees. If such contributions can be broken down by function or subfunction, they are reported under employee benefits (200) in the appropriate category. However, if these expenditures cannot be broken down, which is often the case, the entire sum should be reported under Direct Program Support. State contributions for employee benefits often go directly from the state treasury to a particular fund without passing through the local education agency. Therefore, it is important for survey respondents to check with state agencies to determine whether the state has made such contributions.

I. INSTRUCTION (1000)

Introduction

Instruction encompasses all "activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving cocurricular activities. [It] may also be provided through some other approved medium such as television, radio, telephone, and correspondence" (1990 Handbook).

Staff. Instructional staff include regular and part-time teachers, teachers' aides, homebound teachers, hospital-based teachers, substitute teachers (including permanent substitute teachers), teachers on sabbatical leave, and classroom assistants of any type who assist in the instructional process, including clerks and graders.

Supervisory staff excluded. DO NOT include salaries, benefits, or other expenditures for principals or principals' offices, head teachers serving as principals, full-time department chairpersons, supervisors of instruction, teaching school nurses, or librarians. However, expenditures for department chairpersons who teach part time may be included if their

departmental and teaching expenditures cannot be prorated using full-time equivalent (FTE) ratios. (Information needed to prorate expenditures is not always available to an SEA.) DO NOT include salaries or other expenditures for nonteaching staff who perform duties to which teachers may be assigned but that do not include instruction such as detention or lunch supervision.

Student Body Activities. There is no separate section in the survey form for reporting Student Body Activity expenditures. Instead, these expenditures are included in Instruction. Salaries for staff such as athletic coaches should appear in instructional salaries (100). Staff benefits, if provided, should be reported in employee benefits (200). When applicable, expenditures should also be reported under purchased services (300-500), supplies (600), property (700), and other (800).

Student Body Activities refer to school-sponsored programs such as cocurricular activities and athletic programs that supplement regular instruction. Cocurricular activities (420) are carried out under the guidance and supervision of LEA staff and are designed to enhance student motivation, enjoyment, and skill improvement. These activities include band, chorus, choir, speech, and debating. They also includes student-managed activities such as "Class of 199X," chess clubs, senior proms, and Future Farmers of America. School-sponsored athletics (490) usually involve interscholastic competition, which frequently generates gate receipts or fees. However, if such activities are profit-making ventures that receive the bulk of their support from receipts rather than from local government, these activities should be reported under "Enterprise Activities." (See Elementary and Secondary Education Expenditures, Part III.b. [Operation of Noninstructional Services--Enterprise Operations].)

PUBLIC ELEMENTARY AND SECONDARY
EDUCATION EXPENDITURES

I. INSTRUCTION (1000) ¹	AMOUNT (omit cents)
1. Salaries (100) [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]	\$ _____
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.]	\$ _____
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).]	\$ _____
4. Tuition (562, 563, 569) [Include tuition to other LEAs outside the State, tuition to private schools, and other tuition. Exclude (561).]	\$ _____
5. Tuition to Other LEAs Within the State (561)	\$ _____

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.

Expenditure Details for Instruction

1. Salaries for Instruction (100) include the gross salaries of permanent and temporary instructional staff on the payroll of local education agencies 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. Report supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. DO NOT include salaries, benefits, or other expenditures for principals or principals' offices, head teachers serving as principals, full-time department chairpersons, supervisors of instruction, teaching school nurses, or librarians.

In cases in which staff members serve in more than one capacity, their salaries should be distributed, when feasible, among the functions or subfunctions on an FTE basis. (See "Expenditure Categories Used in Financial Survey" for an example of prorating salaries among more than one function or subfunction.)

2. Employee Benefits for Instruction (200) are expenditures for instructional staff that are made "in addition" to gross salary and "not paid directly to employees" (1990 Handbook, p. 102). They include amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance (including health benefits for current and retired employees), social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other benefits such as unused sick leave.

Payments made by LEAs for employee benefits such as unemployment benefits, worker's compensation, and "other employee benefits" may be distributed among the functions according to an employee's assignment. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries and employee benefits among more than one function or subfunction.)

If the employer contribution is paid by the state, the survey respondent should contact the state agency that made the payment to determine the amount of the contribution. If state expenditures can be identified by function or subfunction, the contributions should be included in the appropriate category. However, if state expenditures cannot be prorated, the entire sum should be reported under Direct Program Support.

3. Purchased Services for Instruction (300-500, exclude 560-569) include the purchased professional services of teachers or others who provide instruction to students (including expenditures for computer-assisted instruction [CAI]) as well as travel and per-diem expenses for instructional staff. Include employee benefits and sabbatical leave when appropriate.

DO NOT include tuition payments because these expenses are reported in special categories below (561 and 562, 563, 569). Also, DO NOT include utility services, cleaning services, repairs and maintenance, and other purchased services such as student transportation. Such expenditures should be reported in Operations and Maintenance (2600) (object 300-500) or Student Transportation Support Services (2700) (object 300-500), as appropriate.

4. Tuition (562, 563, 569) includes tuition paid to LEAs outside the state for instruction of elementary and secondary school students (grades pre-K through 12), tuition paid to private schools, and other tuition.

5. Tuition to Other LEAs within the State (561) includes ONLY tuition paid to other LEAs within the state for instruction of elementary and secondary school students (prekindergarten through grade 12).

PUBLIC ELEMENTARY AND SECONDARY
EDUCATION EXPENDITURES

I. INSTRUCTION (1000) ¹	AMOUNT (omit cents)
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.]	\$ _____
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.]	\$ _____
8. Other (800) [Include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations.]	\$ _____
Instruction Expenditures Subtotal (1000) [DO NOT include tuition to other LEAs within the State (561) or Property (700) in this subtotal.]	\$ _____

6. Instructional Supplies (600) 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" (1990 Handbook). Examples include classroom teaching and audiovisual supplies, textbooks, workbooks, other books (including reference books), and periodicals that are prescribed and available for general use. This category includes textbooks purchased to be resold or rented and the cost of binding or other repairs to textbooks or library books. (See pages 9-12 for criteria for distinguishing between supplies and equipment.)

Energy expenditures ARE NOT included under Instruction but under Operation and Maintenance (2600).

7. Instructional Property (700) is synonymous with machinery and equipment for purposes of this survey. Examples include machinery and tools (731) (e.g., drill press), trucks and cars (732) (e.g., vehicles for driver education), and furniture and fixtures (733) (e.g., student desks). DO NOT include land, buildings, or improvements thereon.

8. Other Instructional Expenditures (800) include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations. Miscellaneous expenditures for goods and services not classified above are also reported here.

Subtotal--Instructional Expenditures (1000). Add the expenditure objects of salaries for instruction (100), employee benefits for instruction (200), purchased services for instruction (300-

500), instructional supplies (600), and other expenditures (800). Include tuition expenditures (562, 563, 569), but DO NOT include "tuition to other LEAs within the State" (561) or property (700) in this subtotal.

II. SUPPORT SERVICES (2000)

Support services provide administrative, technical (e.g., guidance and health), and logistical support to facilitate and enhance instruction. These services are adjuncts that help to fulfill the objectives of instruction, community services, and enterprise programs rather than entities in themselves. The 1990 Handbook identifies the following nine Support Services subfunctions:

- Student Support Services (2100): attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services;
- Instructional Staff Support Services (2200): instructional improvement, educational media (library and audiovisual), and other instructional staff support services;
- General Administration Support Services (2300): board of education, executive administration;
- School Administration Support Services (2400): office of the principal, full-time department chairpersons, graduation expenses;
- Business Support Services (2500): fiscal services (such as payroll); purchasing, warehousing and distribution; printing, publishing, and duplicating; and other business support services (**note: 2500 is grouped with 2800 and 2900, below, in the "Other Support Services" category**);
- Operation and Maintenance Services (2600): supervision of operations and maintenance, operating buildings (heating, lighting, ventilating, repair, and replacement), care and upkeep of grounds and equipment, vehicle operations and maintenance (other than student transportation), security, and other operations and maintenance services;
- Student Transportation Support Services (2700): supervision, vehicle operation, monitoring, vehicle servicing and maintenance, and other student transportation services;
- Central Support Services (2800): planning, research, development, and evaluation; information; staff; data processing; and other central support services;
- Other (2900): all other support services not classified elsewhere in the 2000 series.

The last two items--Central Support Services and Other--are combined with Business Support Services under a single heading, Other Support Services, on page 7 of the survey form.

The survey requests the following object expenditures for each of the nine Support Services subfunctions: salaries (100), employee benefits (200), purchased services (300-500), supplies (600), property (700), and other support services (800). Particular attention should be paid to the staff included in each category.

Support Services--Students (2100)

Introduction

Student Support Services are "activities designed to assess and improve the well-being of students and to supplement the teaching process" (1990 Handbook). This category includes staff in areas such as health, attendance, and social work; guidance; psychology; speech pathology; audiology; physical therapy; and occupational therapy.

II. SUPPORT SERVICES (2000) See instructions for a more detailed listing under each Support Services function and object.]		AMOUNT (omit cents)		
		Students ² (2100)	Instructional Staff ³ (2200)	General Administration ⁴ (2300)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 2. \$ _____	Note: Include salaries only for staff in footnote 3. \$ _____	Note: Include salaries only for staff in footnote 4. \$ _____	

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.

Expenditure Details for Student Support Services

1. Student Support Services Salaries (100) include the gross salaries of permanent and temporary employees on the payroll of a local education agency 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. Report supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching.

If staff members serve in more than one capacity, their salaries should be distributed, when feasible, among the functions or subfunctions on an FTE basis. (See "Expenditure Categories Included in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries among several functions.

II. SUPPORT SERVICES
(2000)

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

AMOUNT
(omit cents)

	Students ² (2100)	Instructional Staff ³ (2200)	General Administration ⁴ (2300)
<p>2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]</p>	<p>Note: Include employee benefits only for staff in footnote 2.</p> <p>\$ _____</p>	<p>Note: Include employee benefits only for staff in footnote 3.</p> <p>\$ _____</p>	<p>Note: Include employee benefits only for staff in footnote 4.</p> <p>\$ _____</p>

2. Student Support Services Employee Benefits (200) are expenditures made in addition to gross salary and not paid directly to employees. They include amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance (including payments for health benefits for current and retired employees), social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave). Payments made by an LEA for employee benefits including unemployment benefits, worker's compensation, and other employee benefits may be distributed among the functions according to an employee's assignment. (See "Expenditure Categories Included in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating benefits among more than one function or subfunction.)

If the employer contribution is paid by the state, the survey respondent should contact the state agency that made the payment to determine the amount of the contribution. If state expenditures can be identified by function or subfunction, the contributions should be included in the appropriate category. However, if state expenditures cannot be broken down, the entire sum should be reported under Direct Program Support.

II. SUPPORT SERVICES
(2000)

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

AMOUNT
(omit cents)

	Students ² (2100)	Instructional Staff ³ (2200)	General Administration ⁴ (2300)
<p>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.]</p>	<p>Note: Only include 3a here</p> <p>\$ _____</p>	<p>Note: Only include 3b here</p> <p>\$ _____</p>	<p>Note: Only include 3c here</p> <p>\$ _____</p>

3. Student Support Services Purchased Services (300-500) primarily covers professional and technical services, which "by their nature can be performed only by persons or firms with specialized skills and knowledge" (1990 Handbook). Examples include expenditures for the services of medical doctors, social workers, psychologists, psychiatrists, audiologists, and other consultants providing for student needs. Include fees, salaries, travel expenses, employee benefits, and payment for sabbatical leave when appropriate.

**II. SUPPORT SERVICES
(2000)**

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

**AMOUNT
(omit cents)**

	Students ³ (2100)	Instructional Staff ⁴ (2200)	General Administration ⁵ (2300)
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 \$ _____

4. Student Support Services Supplies (600) 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" (1990 Handbook). These include attendance supplies, medical supplies, films, tapes, paper supplies, books, and periodicals. (See pages 9-12 for criteria for distinguishing between supplies and equipment.)

5. Student Support Services Property (700) is synonymous with machinery and equipment for purposes of this survey. Include expenditures for furniture, fixtures, and other equipment including desks, file cabinets, typewriters, duplicating machines, bookshelves, computers, audiovisual equipment (e.g., videocassette recorders, film projectors, televisions).

6. Other Student Support Services (800) include expenditures for dues and fees for membership by instructional staff in professional and other organizations. Miscellaneous expenditures for goods and services not classified above are also included.

Subtotal--Student Support Services Expenditures. Add salaries (100), employee benefits (200), purchased services (300-500), supplies (600), and other student support services (800). DO NOT include property (700).

Support Services--Instructional Staff (2200)

Introduction

Instructional Staff Support Services are "activities associated with assisting the instructional staff with both the content and process of providing learning experiences for students" (1990 Handbook). This category includes the following three service areas:

- Improvement of instruction: Instruction and curriculum development, instructional staff training, supervision, and other services whose goal is to improve instructional services.
- Educational media services: School libraries, audiovisual services, educational television, computer-assisted instruction, supervision of educational media services, and other educational media services.
- Other support services: Services in support of the instructional staff that are not covered by either of the other two categories.

Staff in this category include supervisors of instruction (but NOT department chairpersons, who included in school administration); curriculum coordinators and inservice training staff; school library, audiovisual, and educational television staff; and staff engaged in the development of computer-assisted instruction.

Expenditure Details for Instructional Staff Support Services

1. Instructional Staff Support Services--Salaries (100) include the gross salaries of permanent and temporary employees on the payroll of a local education agency 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.

If staff members serve in more than one capacity, their salaries should be prorated, when feasible, among the functions and subfunctions on an FTE basis. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries among more than one function or subfunction.)

2. Instructional Staff Support Services--Employee Benefits (200) are expenditures in addition to gross salary and not paid directly to employees. They include amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance (including payments for health benefits for current and retired employees), social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave).

Payments made by the LEA for employee benefits including unemployment benefits, worker's compensation, and "other employee benefits" may be distributed among the functions according to an employee's assignment. (See "Expenditure Categories Included in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating employee benefits among more than one function or subfunction.)

If the employer contribution is paid by the state, the survey respondent should contact the state agency that made the payment to determine the amount of the contribution. If state expenditures can be identified by function or subfunction (e.g., instruction, student support services, school administration support services), these contributions must be included the appropriate category. However, if state expenditures cannot be broken down, the entire sum should be reported under Direct Program Support.

3. Instructional Staff Support Services--Purchased Services (300-500) primarily covers professional and technical services "which by their nature can be performed only by persons with specialized skills and knowledge" (1990 Handbook). Some types of property services and "other purchased services" may be included (e.g., equipment rental [442] and data processing purchased from other LEAs within or outside the state [592, 593]).

Include activities that support the instructional program and its administration such as curriculum improvement services, counseling and guidance services, and library and media support. Such activities include purchased services of curriculum developers and individuals who make presentations at workshops, demonstrations, and school visits. Also included are expenditures for courses taken for college credit by LEA staff and other staff training programs. Fees for on-line computer information retrieval services for students such as computer bulletin boards and data bases are also recorded here. Report fees, salaries, travel expenses, employee benefits, and payment for sabbatical leave when applicable.

4. Instructional Staff Support Services--Supplies (600) include expenditures for items that are consumed, worn out, or deteriorated through use, or those that lose their identity through

fabrication or incorporation into different or more complex units or substances. Supplies include curricular books and periodicals (but NOT textbooks, which are reported under expenditures for instruction), films, slides, tapes, videotapes, television programs, reference books, and other books and periodicals used by staff for purposes other than classroom instruction. (See pages 9-12 for criteria for distinguishing between supplies and equipment.)

5. Instructional Staff Support Services--Property (700) includes expenditures for furniture and equipment such as desks, file cabinets, book shelves, computers, televisions, videocassette recorders, film projectors, and film screens. (See pages 9-12 for criteria for distinguishing between supplies and equipment.)

6. Other Instructional Staff Support Services (800) include expenditures for dues and fees for membership by other instructional staff in professional and other organizations. Miscellaneous expenditures for goods and services not classified above are also reported here.

Subtotal--Instructional Staff Support Services Expenditures: Add salaries (100), employee benefits (200), purchased services (300-500), supplies (600), and other instructional staff support services (800). DO NOT include property (700).

Support Service--General Administration (2300)

Introduction

General Administration Support Services are "activities concerned with establishing and administering policy for operating the LEA" (1990 Handbook). Staff include those assigned to an LEA's central office such as board of education staff, the board treasurer, the board secretary/clerk staff, the superintendent, the superintendent's staff, and staff relations and negotiations personnel. School board members are included only if they receive salaries or benefits or if they have staff assigned to assist them. Include special area administration personnel such as Title I (ESEA) program staff.

General Administration Support Services cover two key categories:

- Board of education services include supervision of board of education services, board secretary/clerk services, board treasurer services, election services, tax assessment and collection services, staff relations and negotiations services, and other board of education services.
- Executive administration services include the office of the superintendent, community relations services, state and federal relations services, and other executive administration services.

DO NOT include the chief business official or the official's staff and activities. Expenditures for such staff are reported in Support Services-Business (2500). Central Support Services staff in the areas of planning, research, development, evaluation, and data processing are NOT INCLUDED HERE but in Central Support Services (2800). (Both 2500 and 2800 are consolidated in "Other Support Services" below.)

Expenditure Details for General Administration Support Services

1. General Administration Support Services--Salaries (100) include the gross salaries of permanent and temporary general administration employees on the payroll of a local education agency including those substituting for permanent employees. Salaries and overtime for full- and part-time staff are included along with salaries for staff on sabbatical leave.

If staff members serve in more than one capacity, their salaries should be distributed, when feasible, among the functions or subfunctions on an FTE basis. (See "Expenditure Categories Used in the Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries among more than one function or subfunction.)

2. General Administration Support Services--Employee Benefits (200) are expenditures made in addition to gross salary and not paid directly to employees. They include amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance (including payments for health benefits for current and retired employees), social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave).

Payments made by LEAs for employee benefits such as unemployment benefits, worker's compensation, and "other employee benefits" (290) may be distributed among the functions according to an employee's assignment. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating employee benefits among more than one function or subfunction.)

If the employer contribution is paid by the state, the survey respondent should contact the state agency that made the payment to determine the amount of the contribution. If state expenditures can be identified by function or subfunction (e.g., instruction, student support services, school administration support services), these contributions should be included the appropriate category(ies). However, if state expenditures cannot be broken down, the entire sum should be reported under Direct Program Support.

3. General Administration Support Services--Purchased Services (300-500) primarily cover professional and technical services, which "by their nature can be performed only by persons or firms with specialized skills and knowledge" (1990 Handbook). They include expenditures for legal services, elections, staff relations and negotiations, grant procurement, community relations, and tax assessment and collection services. Report fees, salaries, travel expenses, employee benefits, and payment for sabbatical leave when applicable.

4. General Administration Support Services--Supplies (600) include expenditures for 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. Supplies include books, periodicals, and general supplies. Other examples include paper supplies for school board election materials and printing of school district budget information. (See pages 9-12 for a criteria for distinguishing between supplies and equipment.)

5. General Administration Support Services--Property (700) is synonymous with machinery and equipment for purposes of this survey. Include expenditures for furniture, fixtures, and other equipment such as desks, file cabinets, typewriters, duplicating machines, bookshelves, and computers. (See pages 9-12 for criteria for distinguishing between supplies and equipment.)

6. Other General Administration Support Services (800) include expenditures for dues and fees for membership by general administration support staff in professional and other organizations. Include miscellaneous expenditures for goods and services not classified above.

Subtotal--General Administration Support Services Expenditures. Add salaries (100), employee benefits (200), purchased services (300-500), supplies (600), and other student support services (800). DO NOT include property (700).

Support Services--School Administration (2400)

Introduction

School Administration Support Services are "activities concerned with overall administrative responsibility for a school" (1990 Handbook, p. 94). Staff include school principals, vice principals, administrative assistants, other principal's office staff, head teachers serving as principals, and full-time department chairpersons and their staffs.

School Administration Support Services focus primarily on the activities of the office of the principal, which are "concerned with directing and managing the operation of a particular school" (1990 Handbook). This category includes activities performed by the principal, assistant principal, and other assistants while they supervise the operations of the school, evaluate staff, assign duties, supervise and maintain school records, and coordinate school instructional activities with the policies and objectives of the LEA. Also included are the activities of full-time department chairpersons, the work of clerical staff in support of teaching and administration, and expenses for graduation activities.

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

⁶Include only the staff of the office of the principal (including vice principals and other assistants), department chairpersons and the principal.

⁷Include 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.

⁸Include only student transportation supervision staff, and staff for vehicle operation, monitoring of students, and vehicle maintenance.

Expenditure Details for School Administration Support Services

1. School Administration Support Services--Salaries (100) include the gross salaries of permanent and temporary school administration staff on the payroll of a local education agency, including those substituting for permanent employees. Salaries and overtime for full- and part-time staff are included along with salaries for staff on sabbatical leave.

If staff members serve in more than one capacity, their salaries should be distributed, when feasible, among the functions or subfunctions on an FTE basis. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries among more than one function or subfunction.)

II. SUPPORT SERVICES (2000)	AMOUNT (omit cents)		
[See instructions for a more detailed listing under each Support Services function and object.]	School Administration ⁵ (2400)	Operations and Maintenance ⁶ (2600)	Student Transportation ⁷ (2700)
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. \$ _____

2. School Administration Support Services--Employee Benefits (200) are expenditures made in addition to gross salary and not paid directly to employees. They include amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance (including payments for health benefits for current and retired employees), social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave).

Payments made by LEAs for employee benefits including unemployment, worker's compensation, and "other employee benefits" (290) may be distributed among the functions according to an employee's assignment. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries and benefits among more than one function or subfunction.)

If the employer contribution is paid by the state, the survey respondent should contact the state agency that made the payment to determine the amount of the contribution. If state expenditures can be identified by function or subfunction, these contributions should be included the appropriate category. However, if state expenditures cannot be broken down, the entire sum should be reported under Direct Program Support.

**II. SUPPORT SERVICES
(2000)**

**AMOUNT
(omit cents)**

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

	School Administration ⁵ (2400)	Operations and Maintenance ⁶ (2600)	Student Transportation ⁷ (2700)
<p>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.</p>	<p>Note: Only include 3a here.</p> <p>\$ _____</p>	<p>Note: Only include 3b here.</p> <p>\$ _____</p>	<p>Note: Only include 3c here.</p> <p>\$ _____</p>

3. School Administration Support Services--Purchased Services (300-500) include professional and technical services that "by their nature can be performed only by persons or firms with specialized skills and knowledge" (1990 Handbook, p. 102). They include the services of consultants, school scheduling firms, and individuals or firms that provide administrative staff inservice training. Purchased services may also include fees, salaries, travel expenses and communications expenses such as telephone, postage, and postage machine rental costs.

II. SUPPORT SERVICES
(2000)

AMOUNT
(omit cents)

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

	School Administration ⁶ (2400)	Operations and Maintenance ⁷ (2600)	Student Transportation ⁸ (2700)
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 \$ _____

4. School Administration Support Services--Supplies (600) include expenditures for 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. Examples include books, periodicals, and general supplies. (See pages 9-12 for criteria for distinguishing between supplies and equipment.)

5. School Administration Support Services--Property (700) is synonymous with machinery and equipment for purposes of this survey. Report expenditures for furniture, fixtures, and other equipment such as desks, file cabinets, computers, typewriters, copiers, bookshelves, and audiovisual equipment (e.g., videocassette recorders, film projectors, televisions). (See pages 9-12 for criteria for distinguishing between supplies and equipment.)

6. Other School Administration Support Services (800) include expenditures for dues and fees for membership by school administration staff in professional and other organizations. Include miscellaneous expenditures for goods and services not classified above.

Subtotal--School Administration Support Services Expenditures. Add salaries (100), employee benefits (200), purchased services (300-500), supplies (600), and other student support services (800). DO NOT include property (700).

Support Services--Business (2500). See "Other Support Services (2500,2800, 2900)" below.

Support Services--Operations and Maintenance (2600)

Introduction

Operations and Maintenance of Plant Services are "activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools" (1990 Handbook).

Staff include the operations and maintenance supervisor; operations staff for services such as heating, lighting, ventilation, and repair and replacement of facilities and equipment; personnel responsible for the care and upkeep of grounds and equipment; security staff; and vehicle operations and maintenance staff (EXCEPT for student transportation staff, who are included in 2700, and driver education staff, who are included in 1000).

Expenditures for Operations and Maintenance Support Services include the costs associated with all services addressed above as well as building rental and property insurance costs. These costs include the care and upkeep of equipment (EXCEPT for instructional equipment, which is reported in 1000) and vehicle operations and maintenance services (EXCEPT for student transportation vehicles, which are included in 2700, and vehicles used in instructional programs such as driver's education, which are reported in 1000).

Expenditure Details for Operations and Maintenance

1. Operations and Maintenance Support Services--Salaries (100) include the gross salaries of permanent and temporary Operations and Maintenance staff on the payroll of a local education agency, including those substituting for permanent employees. Include salaries and overtime for full- and part-time staff.

If staff members serve in more than one capacity, their salaries should be distributed, when feasible, among the functions or subfunctions on an FTE basis. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries among more than one function or subfunction.)

2. Operations and Maintenance Support Services--Employee Benefits (200) are expenditures made in addition to gross salary and not paid directly to employees. They include amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance (including

payments for health benefits for current and retired employees), social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave).

Payments made by LEAs for employee benefits including unemployment, worker's compensation, and "other employee benefits" (290) may be distributed among the functions according to an employee's assignment. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating benefits among more than one function or subfunction.)

If the employer contribution is paid by the state, the survey respondent should contact the state agency that made the payment to determine the amount of the contribution. If state expenditures can be identified by function or subfunction (e.g., instruction, student support services), these contributions must be included in the appropriate category. However, if state expenditures cannot be broken down, the entire sum should be reported under Direct Program Support.

3. Operations and Maintenance Support Services--Purchased Services (300-500) include purchased services of companies that provide maintenance, security, vehicle maintenance and equipment repair (EXCEPT for student transportation), and grounds upkeep.

4. Operations and Maintenance Support Services--Supplies (600) 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 energy such as electricity and natural gas purchased from a public or private utility, bottled gas, gasoline, and oil and coal for heating. Energy expenditures should be included here rather than in Instruction (1000). Include general supplies such as paper towels and cleaning supplies. (See pages 9-12 for criteria for distinguishing between supplies and equipment.)

5. Operations and Maintenance Support Services--Property (700) is synonymous with machinery and equipment for purposes of this survey. Include expenditures for initial, additional, and replacement equipment such as machinery (e.g., lathes, drill presses, snow removal equipment, lawn mowers), vehicles, furniture and fixtures, and other equipment.

NOTE that equipment and vehicles used for instructional purposes should be reported in Instruction (1000) (e.g., computers used for classroom instruction, cars used in driver education). Vehicles used for student transportation should be reported in Student Transportation (2700) rather than Operations and Maintenance. (See pages 9-12 for criteria for distinguishing between supplies and equipment.)

6. Other Operations and Maintenance Support Services (800) include expenditures for dues and fees for membership by operations and maintenance staff in professional and other organizations if paid by the employer. Include miscellaneous expenditures for goods and services not classified above.

Subtotal--Operations and Maintenance Support Services Expenditures. Add salaries (100), employee benefits (200), purchased services (300-500), supplies (600), and other student support services (800). DO NOT include property (700).

Support Services--Student Transportation (2700)

Introduction

Student Transportation Support Services are "activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school and trips to school activities" (1990 Handbook, p. 97). Staff include student transportation supervisors and personnel responsible for vehicle operation and maintenance and student monitoring.

Student Transportation Support Services include the following categories: supervision of student transportation services, vehicle operation services, student monitoring, vehicle servicing and maintenance, and other student transportation services.

Expenditure Details for Student Transportation Support Services

1. Student Transportation Support Services--Salaries (100) include the gross salaries of permanent and temporary student transportation staff on the payroll of a local education agency, including those substituting for permanent employees. Report salaries and overtime for full- and part-time staff.

If staff members serve in more than one capacity, their salaries should be distributed among the functions or subfunctions on an FTE basis when feasible. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries among more than one function or subfunction.)

2. Student Transportation Support Services--Employee Benefits (200) are expenditures made in addition to gross salary and not paid directly to employees. They include amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance (including payments for health benefits for current and retired employees), social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave).

Payments made by LEAs for employee benefits including unemployment, worker's compensation, and "other employee benefits" (290) may be distributed among the functions according to an employee's assignment. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries and benefits among more than one function or subfunction.)

If the employer contribution is paid by the state, the survey respondent should contact the state agency that made the payment to determine the amount of the contribution. If state expenditures can be identified by function or subfunction (e.g., instruction, student support services, school administration support services), these contributions must be included in the appropriate category. However, if state expenditures cannot be broken down, the entire sum should be reported under Direct Program Support.

3. Student Transportation Support Services--Purchased Services (300-500) include the purchased services of student busing companies and handicapped transportation services. Also report subsidized student transportation (e.g., families receive a subsidies to offset the cost of transporting their children to and from school using public or private transportation).

4. Student Transportation Support Services--Supplies (600) 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 parts and materials required for routine vehicle maintenance, energy supplies such as gasoline, and general supplies. (See pages 9-12 for criteria for distinguishing between supplies and equipment.)

5. Student Transportation Support Services--Property (700) is synonymous with machinery and equipment for purposes of this survey. Include expenditures for initial, additional, and replacement vehicles for transporting students including school buses, vans, and automobiles; machinery; furniture and fixtures; and other equipment. (See pages 9-12 for criteria for distinguishing between supplies and equipment.)

6. Other Student Transportation Support Services (800) include expenditures for dues and fees for membership by student transportation staff in professional and other organizations. Include miscellaneous expenditures for goods and services not classified above.

Subtotal--Student Transportation Support Services Expenditures. Add salaries (100), employee benefits (200), purchased services (300-500), supplies (600), and other student support services (800). DO NOT include property (700).

Other Support Services (2500,2800,2900)

Introduction

The survey form combines the following three expenditure categories in the column entitled "Other Support Services":

Business Support Services (2500) are "activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA" (*1990 Handbook*, p. 95). Staff include the chief business officer and the supervisor of fiscal services, and their staffs, and all staff involved in budgeting, payroll operations, financial accounting, internal auditing, purchasing, warehousing, and printing and duplication.

Business Support Services include activities concerned with the fiscal operation of the LEA such as supervising fiscal services (the assistant superintendent, director, or school business official who directs and manages fiscal activities), budgeting services, receiving and disbursing funds, payroll services, financial accounting, internal auditing, property accounting, and other fiscal services. These services also include purchasing; warehousing and distribution; printing, publishing, and duplicating services; and other business services.

Central Support Services (2800) are "activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services" (1990 Handbook, p. 98). Staff include personnel involved in planning, research, development, evaluation, and data processing.

Central Support Services include activities associated with conducting and managing programs of planning, research, development, and evaluation on a system-wide basis.

- Planning services include activities concerned with selecting or identifying the overall, long-range goals and priorities of the school system or a particular program. Planning also involves formulating various courses of action needed to achieve these goals by identifying needs and the relative costs and benefits for each alternative.
- Research services include activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.
- Development services include activities that are part of the ongoing effort to improve education programs including the application of research findings in the school and classroom setting.
- Evaluation services include activities concerned with appraising specified data in view of the particular situation and the established goals.

Central Support Services also include information services such as supervision of information services, internal information, public information, management information services, and other information services; staff services such as supervision of staff services, recruitment and placement, staff accounting, inservice training for noninstructional staff, health services, and other staff services; and data processing services including supervision of data processing services, systems analysis, programming, and operations, and other data processing services.

Support Services--Other (2900). Includes Support Services staff not covered by other support services categories (2000 series).

II. SUPPORT SERVICES (2000)

AMOUNT
(omit cents)

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

Other Support Services⁸
(2500, 2800, 2900)

Total
by object (100, 200, etc.)

<p>1. Salaries (100) [Include gross salary while on the payroll of the LEA.]</p>	<p>Note: Include salaries only for staff in footnote 8. \$ _____</p>	<p>\$ _____</p>
<p>2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]</p>	<p>Note: Include employee benefits only for staff in footnote 8. \$ _____</p>	<p>\$ _____</p>
<p>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.]</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books and periodicals.]</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, and computers and other equipment.]</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>6. Other (800; <i>exclude 830</i>) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]</p>	<p>\$ _____</p>	<p>\$ _____</p>
<p>Support Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]</p>	<p>Subtotal 2500, 2800, 2900 \$ _____</p>	<p>Subtotal all support services (2100-2900) \$ _____</p>

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.

Expenditure Details for Other Support Services

1. Other Support Services--Salaries (100) include the gross salaries of permanent and temporary Business, Central, and other Support Services staff on the payroll of a local education agency, including those substituting for permanent employees. Salaries and overtime for full- and part-time staff are included along with salaries for staff on sabbatical leave.

If staff members serve in more than one capacity, their salaries should be distributed among the functions/ subfunctions on an FTE basis, when feasible. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries among more than one function or subfunction.)

2. Other Support Services--Employee Benefits (200) are expenditures made in addition to gross salary and not paid directly to employees. They include amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance (including payments for health benefits for current and retired employees), social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave).

Payments made by LEAs for employee benefits including unemployment, worker's compensation, and "other employee benefits" (290) may be distributed among the functions according to an employee's assignment. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries and benefits among more than one function or subfunction.)

If the employer contribution is paid by the state, the survey respondent should contact the state agency that made the payment to determine the amount of the contribution. If state expenditures can be identified by function or subfunction (e.g., instruction, student support services, school administration support services), these contributions must be included in the appropriate category. However, if state expenditures cannot be broken down, the entire sum should be reported under Direct Program Support.

3. Other Support Services--Purchased Services (300-500) include professional and technical services that "by their nature can be performed only by persons or firms with specialized skills and knowledge" (1990 Handbook, p. 102).

- Business Support may include such purchased services as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing and distribution, and printing and duplicating.
- Central Support may include such purchased services as planning, research, development, evaluation, and data processing services.
- Support Services--Other may include purchased services not covered by other support services categories (2000 series). Include fees/salaries, benefits, travel, and sabbatical leave for purchased services staff.

4. Other Support Services--Supplies (600) 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. (See pages 9-12 for criteria for distinguishing between supplies and equipment.)

5. Other Support Services--Property (700) is synonymous with machinery and equipment for purposes of this survey. Include expenditures for initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. (See pages 9-12 for criteria for distinguishing between supplies and equipment.)

6. Other Support Services (800) include miscellaneous expenditures for goods and services not mentioned above such as staff membership fees. Interest on current loans (repayable within one year of receiving the obligation) should be reported here as well. EXCLUDE interest payments on long term loans (obligations exceeding one year). Interest payments on long term loans should be reported under VII. Other Uses: Debt Service (5100) - Interest (830).

Subtotal--Other Support Services Expenditures. Add salaries (100), employee benefits (200), purchased services (300-500), supplies (600), and other student support services (800). DO NOT include property (700).

Instructions for Calculating Support Services Subtotal

Survey respondents should take great care in calculating the "Total" column at the end of the Support Services (2000 series) section of the survey. The first step is to add, horizontally, the expenditure objects (e.g., salaries [100], employee benefits [200], etc.) for each Support Services subfunction and enter the sums in the appropriate spaces in the "Total" column on the right (survey form, p. 7). Then add all the figures, vertically, in the "Total" column and enter the sum in the space at the bottom marked "subtotal all support services (2100-2900)." Remember that Support Services property (700) expenditures are excluded from this subtotal although they are added later to the property total on page 11 of the survey form.

Calculating object totals. To obtain total expenditures for Support Services salaries (100), add the salary figures for Student Support Services (2100), Instructional Staff Support Services (2200), General Administration Support Services (2300), School Administration Support Services (2400), Operations and Maintenance Support Services (2600), Student Transportation Support Services (2700), and Other Support Services (2500, 2800, 2900). Enter this sum in the appropriate space in the "Total" column at the right. Perform the same calculation for employee benefits (200), purchased services (300-500), supplies (600), property (700), and other (800). Then add these figures (EXCEPT property) to obtain the support services subtotal.

Checking calculations. One way to check these calculations is to determine the subtotals for each Support Services subfunction (vertical columns). The sum of these subtotals should match the "subtotal for all support services" in the "Total" column.

Student Body Activities

The survey form has no separate section for reporting Student Body Activity expenditures. Instead, these activities are included in Instruction (1000) on page 4 of the survey form. Salaries for staff such as athletic coaches should appear in Instructional salaries (100). Staff benefits, if provided, should be reported in employee benefits (200). Student Body Activities expenditures should also be reported under purchased services (300-500), supplies (600), property (700), and other (800) when applicable.

Student Body Activities are school-sponsored programs such as cocurricular activities and athletics that supplement the regular instruction. Carried out under the guidance and supervision of LEA staff, cocurricular programs (420) are designed to enhance student motivation, enjoyment, and skill improvement. They include activities such as band, chorus, choir, speech, and debating. Also included are student-managed activities such as "Class of 199X," chess clubs, senior proms, and Future Farmers of America. School-sponsored athletics (490) in this category usually involve interscholastic competition and frequently receive some financing through gate receipts or fees. However, if sports activities are profit-making ventures rely primarily on gate receipts and fees, rather than on governmental funds, they should be reported under "Enterprise Activities." (See Elementary and Secondary Education Expenditures, Part III.b., Operation of Noninstructional Services--Enterprise Operations.)

III. OPERATION OF NONINSTRUCTIONAL SERVICES (3000)

Introduction

Noninstructional services include Food Services for students and staff and Enterprise Operations. Although Community Services (e.g., child care programs) are within the 3000 function, they are recorded separately on the survey form because Community Services are not part of the regular elementary and secondary education curriculum (prekindergarten through grade 12), and, thus, are EXCLUDED from Current Expenditures.

Food Services Operations (3100)

Introduction

Food Services operations 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. Gross food services expenditures should be reported even if the services receive substantial funding from federal nutrition programs. The value of food commodities received from USDA or other agencies and consumed by students or staff should be included also. If food services are run as enterprise operations in your state, note this practice below the food services operations column. (Expenditures are still recorded in 3100 not enterprise operations [3200]).

III. OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

[Include food services operations and enterprise operations

Note: Community Services appear on page 11.]

	AMOUNT (omit cents)	
	Food Services Operations (3100) ⁹	Enterprise Operations (3200) ¹⁰
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	\$ _____	\$ _____

⁹Note that food services expenditures should be gross expenditures, even if substantially aided by federal nutrition programs. If food services are run as an enterprise operation in your state, enter amounts in 3100 and not practice below column.

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

Expenditure Details for Food Services Operations

1. Food Services--Salaries (100) include the gross salaries of permanent and temporary food services staff on the payroll of a local education agency, including those substituting for permanent employees. Salaries and overtime for full- and part-time staff are included along with salaries for staff on sabbatical leave.

If staff members serve in more than one capacity, their salaries should be distributed among the functions or subfunctions on an FTE basis when feasible. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries among more than one function or subfunction.)

III. OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

[Include food services operations and enterprise operations

Note: Community Services appear on page 11.]

	AMOUNT (omit cents)	
	Food Services Operations (3100) ⁹	Enterprise Operations (3200) ¹⁰
<p>2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and other employee benefits as unused sick leave.]</p>	\$ _____	\$ _____

2. Food Services--Employee Benefits (200) are expenditures made in addition to gross salary and not paid directly to employees. They include amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance (including payments for health benefits for current and retired employees), social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave). If the employer contribution is paid by the state, the survey respondent should contact the state agency that made the payment to determine the amount of the contribution.

Payments made by LEAs for employee benefits including unemployment, worker's compensation, and "other employee benefits" (290) may be distributed among the functions according to an employee's assignment. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries and benefits among more than one function or subfunction.)

If the employer contribution is paid by the state, the survey respondent should contact the state agency that made the payment to determine the amount of the contribution. If state expenditures

can be identified by function or subfunction (e.g., instruction, student support services, school administration support services), these contributions must be included in the appropriate category. However, if state expenditures cannot be broken down, the entire sum should be reported under Direct Program Support.

III. OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

[Include food services operations and enterprise operations

Note: Community Services appear on page 11.]

	AMOUNT (omit cents)	
	Food Services Operations (3100) ⁹	Enterprise Operations (3200) ¹⁰
3. Purchased services (300-500)	NOTE: Only include 3a here	NOTE: Only include 3b here
a. [Include purchased food service operations such as Pizza Hut, McDonalds, and SAGA.]		
b. [Include purchased enterprise operations such as computer services, preschool, and handicapped.]	\$ _____	\$ _____

3. Food Services--Purchased Services (300-500) include the services of firms that provide meals for students and staff such as Pizza Hut, McDonald's, and SAGA. Also include purchased cleaning and disposal services.

III. OPERATION OF NON-INSTRUCTIONAL SERVICES (3000)

[Include food services operations and enterprise operations

Note: Community Services appear on page 11.]

	AMOUNT (omit cents)	
	Food Services Operations (3100) ⁹	Enterprise Operations (3200) ¹⁰
4. Supplies (600) a. [Include amounts paid for items such as silverware, trays, napkins, plates, etc.] b. [Include amounts paid for items such as computer diskettes, laser toner, etc.]	NOTE: Only include 4a here \$ _____	NOTE: Only include 4b here \$ _____
5. Property (700) a. [Include expenditures for oven, dishwasher, refrigerator, etc.] b. [Include expenditures for purchases of P.C.'s, modems, printers.]	NOTE: Only include 5a here \$ _____	NOTE: Only include 5b here \$ _____
6. Other (800); exclude Interest on Bonds (830) [Put 830 in function 5100.] a. [Include miscellaneous expenditures for goods and services not mentioned above.] b. [Include miscellaneous expenditures for goods and services not mentioned above.]	NOTE: Only include 6a here \$ _____	NOTE: Only include 6b here \$ _____
Operation of Non-Instructional Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	\$ _____	\$ _____

4. Food Services--Supplies (600) include expenditures for 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. Expenditures for supplies include the cost of food used in school food services programs as well as items such as silverware, plastic utensils, trays, napkins, plates, and paper or styrofoam cups. (See pages 9-12 for criteria for distinguishing between supplies and equipment.) The value of food commodities received from USDA or other agencies and consumed by students or staff should be included also.

5. Food Services--Property (700) include expenditures for machinery and equipment such as ovens, dishwashers, and refrigerators.

6. Other Food Services (800) include miscellaneous expenditures for goods and services not mentioned above. EXCLUDE interest on bonds (830), which is recorded under debt service (5100) on page 10 of the survey form.

Subtotal--Food Services. Add salaries (100), employee benefits (200), purchased services (300-500), supplies (600), and other food services (800). DO NOT include property (700).

Enterprise Operations (3200)

Introduction

Enterprise Operations are financed and operated in a manner similar to private businesses. They receive most, if not all, of their financing from receipts for the goods or services they provide, and they may be operated as profit-making ventures. Examples include a local education agency providing computer services to neighboring LEAs on a fee basis and a school book store that is financed through receipts from sales.

Expenditures reported in this category should be for activities that are part of the traditional prekindergarten-through-grade 12 public education program as defined on page 4. Other activities, such as day care or adult education classes, should be reported under community services or direct cost programs, even if they are operated as an enterprise.

The criterion for inclusion in this category is not the type of activity, per se, but that the operation be run as a business--not as a regular government entity funded primarily with public revenues. (Note that Food Services are an EXCEPTION to this rule and should be reported in Food Services (3100) even if they are operated as businesses.) However, Enterprise Operations sometimes receive supplemental local government funding to cover deficits, and this funding should be reported. Survey respondents should identify the types of enterprises being reported in the space below the Enterprise Operations column on the survey form.

To understand the distinction between enterprise operations and government-sponsored education programs, consider the case of school athletic programs. If an athletic program is financed primarily by the LEA, it is considered a Student Body Activity--even if the program receives some funds from gate receipts, concessions, and other sources. However, if the program is financed primarily by the profits generated by the athletic events and related activities, expenditures would be reported under Enterprise Operations.

Because Enterprise Operations are treated as businesses, they require different accounting practices than those used with regular government operations. In particular, property (700) used in Enterprise Operations should be depreciated as it would in a business.

When reporting these expenditures, the gross amounts should be reported (i.e. including those expenditures which are covered by student fees, gate receipts, concessions etc.).

Expenditure Details for Enterprise Operations

1. Enterprise Operations--Salaries (100) include the gross salaries of permanent and temporary enterprise operations staff on the payroll of a local education agency, including those substituting for permanent employees. Salaries and overtime for full- and part-time staff are included along with salaries for staff on sabbatical leave.

If staff members serve in more than one capacity, their salaries should be distributed among the functions or subfunctions on an FTE basis when feasible. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries among more than one function or subfunction.)

2. Enterprise Operations--Employee Benefits (200) are expenditures made in addition to gross salary and not paid directly to employees. They include amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance (including payments for health benefits for current and retired employees), social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave).

Payments made by LEAs for employee benefits including unemployment, worker's compensation, and "other employee benefits" (290) may be distributed among the functions according to an employee's assignment. (See "Expenditure Categories Used in Financial Survey" [Instruction Booklet, pp. 28-31] for an example of prorating salaries and benefits among more than one function or subfunction.)

If the employer contribution is paid by the state, the survey respondent should contact the state agency that made the payment to determine the amount of the contribution. If state expenditures can be identified by function or subfunction (e.g., instruction, student support services, school administration support services), these contributions must be included in the appropriate category. However, if state expenditures cannot be broken down, the entire sum should be reported under Direct Program Support.

3. Enterprise Operations--Purchased Services (300-500) include the purchased professional services of firms that provide computer services, preschool programs, and programs for the handicapped.

4. Enterprise Operations--Supplies (600) include expenditures for 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. Report the cost of items such as computer diskettes, laser printer toner, and printer paper. (See pages 9-12 for criteria for distinguishing between supplies and equipment.)

5. Enterprise Operations--Property (700) include expenditures for equipment such as mainframe and personal computers, monitors, modems, printers, plotters, tape drives, large-scale disk drives, and computer furniture. If a school district operates student transportation as an enterprise operation, expenditures for purchasing school buses are also included.

6. Other Enterprise Operations (800) include miscellaneous expenditures for goods and services not mentioned above. EXCLUDE interest on bonds (830), which is recorded under Debt Service (5100) on page 10 of the survey form.

Subtotal--Enterprise Operations. Add salaries (100), employee benefits (200), purchased services (300-500), supplies (600), and other food services (800). DO NOT include property (700).

Subtotal--Operation of Noninstructional Services (3000). Add Food Service Operations expenditures (3100) and Enterprise Operations expenditures (3200). DO NOT include property (700) or Community Services (3300) expenditures. These expenditures are recorded in the appropriate spaces on pages 9 and 10, respectively.

IV. DIRECT PROGRAM SUPPORT

As noted earlier, Direct Program Support is not a function itself but cuts across all functions as it refers to expenditures made by state education agencies for, or on behalf of, local education agencies. State financial contributions to LEA employee retirement funds are an example of Direct Program Support. States that pay the employer's contribution to retirement funds often do so by transferring money directly from the state treasury to the state retirement fund for public employees. Because local school districts never actually receive these funds, LEAs do not include them in year-end financial audit reports to the SEA. State practices vary greatly in this area, and survey respondents must check with other state agencies to identify any expenditures for, or on behalf of, local education agencies.

Please note that NCES would prefer that SEAs report direct program support expenditures in the appropriate function and object, rather than here. These items are only provided as a means for those states that cannot correctly report these expenditures.

For example, employee retirement expenditures should be reported under each subfunction (Instruction, School Administration, etc.) as an employee benefit object expenditure (200). However, if the state makes a lump-sum transfer payment for the employer's contribution to retirement funds for all school districts in the state, it may not be possible to determine what the expenditure was for Instruction (1000), employee benefit object (200), compared to the expenditure for School Administration (2400), employee benefit object (200). In such a case, the state would complete the items for direct program support, because it cannot report in the correct expenditure subfunctions and objects.

IV. Direct Program Support

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

**AMOUNT
(omit cents)**

<p>a. Textbooks for Public School Children</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>b. Transportation for Public School Children</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>c. Employee Benefits for Public School Employees</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>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>

Expenditure Details for Direct Program Support

The survey form lists five categories of Direct Program Support expenditures:

- a. Textbooks for Public School Children

- b. Transportation for Public School Children
- c. Employee Benefits for Public School Employees
- d. Direct Program Support for Private School Students
- e. Other Direct Program Support for Public School Students

Two figures are requested for each category: (1) a total for the following objects: salaries (100), employee benefits (200), purchased services (300-500), supplies (600), and other (800). (2) property (700) including furniture, fixtures, and equipment. NOTE that property is a separate item because property is not a component of Current Expenditures.

If your state has Direct Program Support expenditures for activities other than the first four categories, record them in the extra spaces allotted under Other Direct Program Support for Public School Students.

Subtotal--Direct Program Support. Add expenditures for Textbooks, Transportation, Employee Benefits, and Other Direct Program Support. DO NOT include Support for Private School Students or property (700). (Provide additional documentation and explanations to support the reported figures.)

V. CURRENT EXPENDITURES TOTAL

Add expenditures for Instruction (1000), Support Services (2000), Noninstructional Services (3000) (except for Community Services [3300]), and Direct Program Support (except for Support for Private School Students). Care should be taken not to include any property (700) expenditures. As noted earlier, the 1990 Handbook specifically excludes property from the definition of "Current Expenditures."

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.]

\$ _____

VI. FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (4000)

Facilities Acquisition and Construction Services include 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. This category also encompasses architectural and engineering services including the development of blueprints.

Remember that in government accounting, "equipment" is considered "property." The first two items below request "nonproperty" expenditures for Facilities Acquisition and Construction Services.

VI. FACILITIES ACQUISITION AND CONSTRUCTION SERVICES
(4000)

	AMOUNT (omit cents)
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.]	\$ _____
2. Non-Property Expenditures (4100-4900) (For buildings built and alterations performed by contractors.) [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), [including construction services (450)], other purchased services (500), supplies (600) and other (800) for buildings built and alterations performed by contractors.]	\$ _____
3. Property Expenditures a. [Include Land and Improvements (710), expenditures for the purchase of land and the improvements thereon.] b. [Buildings (720), expenditures for acquiring existing buildings.]	(710)\$ _____ (720)\$ _____ Subtotal \$ _____
4. Equipment (730) [Include expenditures for the initial and additional purchase of equipment, and replacement items of equipment (730).]	\$ _____
Facilities Acquisition and Construction Services Subtotal Non-Property Subtotal [Sum 1 and 2] Property Subtotal [Sum 3 and 4]	\$ _____ \$ _____

Expenditure Details for Facilities Acquisition and Construction Services

1. Non-property Expenditures--For Buildings Built and Alterations Performed by the LEAs Own Staff. This category requires a single entry for all non-property expenditures for building construction and alterations performed by an LEA's own staff are reported for the object

categories: salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600), general supplies (610), and equipment (730) as appropriate and other (800).

2. Non-property Expenditures--For Buildings Built and Alterations Performed by Contractors (4100-4900). This category requires a single entry for all non-property expenditures to contractors for the following object categories: salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), expenditures to contractors for the construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating, ventilating, fire protection, and other service systems in existing buildings are reported under construction services (450), other purchased services (500), supplies (600), and other (800). Report expenditures for services provided by architectural and engineering firms including the development of blueprints. Be sure to include payments to contractors for construction services (450)--construction, renovation, and remodeling. Also include expenditures for technical services (340), which although not considered professional, require basic scientific knowledge, manual skills, or both.

Do not include property (equipment) expenditures in Non-property Expenditures (4100-4900)--For Buildings Built and Alterations Performed by Contractors. Property (equipment) expenditures should be reported under: 3a. Land and Improvements (710), 3b. Buildings (720), or 4. Equipment (730).

3. Property Expenditures (700). There are two entries in this category--Land and Improvements (710) and Buildings (720). Expenditures for these two categories should be added to **Equipment (730)** to obtain a total property figure for Facilities Acquisition and Construction Services--which is included in the property (700) subtotal on page 11 of the survey form.

- a. Land and Improvements (710). Expenditures for the purchase of land and the improvements thereon. Report expenditures for the purchase of air rights, mineral rights, and the like. Also include special assessments against an LEA for capital improvements such as streets, curbs, and drains. **DO NOT** include expenditures for improving sites and adjacent ways after acquisition by an LEA; such expenditures are reported under construction services (450) or technical services (340) as appropriate. (Report those expenditures under the nonproperty expenditure items of Facilities Acquisition and Construction Services.) This category (710) is used only when purchases are made with governmental funds.
- b. Buildings (720). Expenditures for acquiring existing buildings. Include expenditures for installment or lease payments (**EXCEPT** interest) that have a specific termination date and that result in the acquisition of existing buildings. **DO NOT** include payments to public school housing authorities or similar agencies. This category is used only when buildings are purchased or leased with government funds.

4. Equipment (730). Expenditures for initial, additional, and replacement equipment including machinery, vehicles, and furniture and fixtures. Expenditures for the initial purchase of property items such as books for a newly constructed library or equipment for a newly constructed laboratory should be included here as well. Expenditures for the same items but for already

existing structures should be reported as supplies (books) or property (lab equipment) under Instruction (1000) or Support Services (2000).

Subtotal--Facilities Acquisition and Construction Services. Add numbers 1 and 2 for a Non-Property Subtotal; and add numbers 3 and 4 for a Property Subtotal.

VII. OTHER USES (5000)

A number of outlays of governmental funds are not properly classified as expenditures but still require budgetary controls. These include debt service (5100) payments--both principal and interest. Normally, only long-term debt service--obligations exceeding one year--are reported here. The survey form includes separate lines for reporting interest and principal. (**Note:** Interest on current loans--repayable within one year of receiving the obligation--are labeled as Business Support Services--Receiving and Disbursing Funds Services [2513] and should be reported under Other Support Services - Other [2500-800].)

VII. OTHER USES (5000) [Include debt service payments (principal and interest).]	
a. Debt Service (5100) [Include only long-term debt service (obligations exceeding one year).]	
1. Interest (830) [Include only long term. Interest on current loans (repayable within one year of receiving the obligation) is charged to 2513 and should be reported under Other Support Services - Other (2500-800).]	\$ _____
2. Redemption of Principal (910)	\$ _____
Other Uses Subtotal	\$ _____

Expenditure Details for Other Uses

a. Debt Service (5100). Include only long-term debt service (obligations exceeding one year).

1. Interest (830). Interest on long-term debt.
2. Principal (910). Redemption of principal on long-term debt.

Subtotal--Other Uses. Add Interest and Principal expenditures.

VIII. COMMUNITY SERVICES OPERATIONS (3300)

Community Services Operations are activities that provide services to students, staff, or community participants. Examples include community swimming pools, recreation or

transportation programs for the elderly, and child care centers. Community services requested here are provided by governmental entities as a service and are not operated as businesses.

VIII. Community Services (3300) [Include expenditures for child care and community swimming pool.]	AMOUNT (omit cents)
1. Include objects 100,200, 300-500, 600 and 800. DO NOT include Property (700).	\$ _____
2. Property (700) [furniture, fixtures, equipment]	\$ _____

Expenditure Details for Community Services Operations

Report the following two figures:

1. The sum of the following object categories: salaries (100), employee benefits (200), purchased services (300-500), supplies (600), and other expenditures (800).
2. Property (700). Includes expenditures for machinery, equipment, furniture, fixtures, and vehicles.

If community services are operated as business (that is, as enterprise activities), this fact should be reported in a footnote on the survey form along with the expenditures for operating them.

IX. DIRECT COST PROGRAMS

Direct Cost Programs encompass expenditures by LEAs for education activities that are not considered part of the regular elementary and secondary education curricula (prekindergarten-grade 12). There are separate lines for three categories of Direct Cost Programs--Nonpublic School Programs, Adult Education, and Community Colleges. In addition, there are several dotted lines for reporting other Direct Cost Programs. A separate property (700) category is included. Although Direct Cost Programs are not assigned function numbers in the 1990 Handbook, they do have program numbers. (See 1990 Handbook, pp. 83-87.)

IX. DIRECT COST PROGRAMS

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

1a. Non-Public School Programs (program #500) [Do not include property (object 700).]	\$ _____
1b. Adult Education (program #600) [Do not include property (object 700).]	\$ _____
1c. Community College (program #700) [Do not include property (object 700).]	\$ _____
1d. Other (specify program name on dotted line) ----- ----- -----	\$ _____
2. 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 (Object 700) in this subtotal.]	\$ _____

Expenditure Details for Direct Cost Programs

1a. Nonpublic School Programs (Program No. 500). Services for students attending schools established by agencies other than states, subdivisions of states, or the federal government. These schools usually receive their primary financial support from nonpublic sources. The services are paid for by local government (LEA) funds, not state funds. Among the services included in this category are instructional services, attendance and social work services, health services, and transportation services.

1b. Adult/Continuing Education Programs (Program No. 600). Activities that develop knowledge and skills to meet the immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Adult basic education programs are included as well as career education. The activities may foster the development of fundamental learning skills, prepare students for postsecondary careers or education programs, upgrade occupational competence, prepare students for a new or different career, develop skills and appreciation for special interests, or enrich the aesthetic qualities of life.

1c. Community/Junior College Education Programs (Program No. 700). Programs for students attending institutions of higher education that offer (in most cases) the first two years of college instruction. If an LEA is responsible for providing this program, all program costs should

be reported here. If the LEA is not responsible for providing this program, the survey respondent should enter a zero.

1d. Other Direct Cost Programs. The survey provides several lines for expenditures for additional Direct Cost Programs.

2. Property (700). Add equipment expenditures (property) from a, b, c, d above.

Subtotal--Direct Cost Programs. Add expenditures for Nonpublic School Programs, Adult Education, Community Colleges, and Other Direct Cost Programs. DO NOT include Property (Object 700) in the subtotal.

X. PROPERTY (700)

Add equipment (property) expenditures for Instruction (I), Support Services (II), Operation of Noninstructional Services (III), Direct Program Support (IV), Facilities Acquisition (VI), Community Services (VIII), and Direct Cost Programs (IX).

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

Add Current Expenditures (V) from page 9 of the survey form (including expenditures for Instruction, Support Services, Operation of Noninstructional Services, and Direct Program Support), Non-property Expenditures from Facilities Acquisition (VI), Community Services (VIII), Direct-Cost Programs (IX), and Property (X). This total should include all expenditures for public elementary and secondary education in your state. To avoid double-counting, DO NOT INCLUDE Other Uses (5000) (VII).

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 DETERMINING SPPE

Allocations to state and local education agencies for a number of federal programs are based, in whole or in part, on state per-pupil expenditures (SPPE). SPPE is calculated by subtracting certain "exclusions" from Current Expenditures to obtain "Net Current Expenditures" and dividing that figure by average daily attendance. NCES calculates total exclusions, Net Current Expenditures, and SPPE for each state based on information provided in the Financial Survey.

Calculating SPPE

Step 1

Current Expenditures - Exclusions = Net Current Expenditures

Step 2

Net Current Expenditures
_____ = SPPE

Average Daily Attendance

Programs using SPPE. Among the federal programs whose allocations are calculated using SPPE, in which or part, are Title I of the Elementary and Secondary Education Act (ESEA) of 1965, Title VIII of the ESEA-Impact Aid, Title IX of the ESEA-Part A Indian Education Section 1411 of the Individual with Disabilities education Act (IDEA), and the Education for Homeless Children and Youth Program under Title VII of the Stewart B. McKinney Homeless Assistance Act.

NCES calculates SPPE. States must report all elementary and secondary education revenues and expenditures on the Financial Survey even though NCES excludes some revenues and expenditures when calculating SPPE. It may be helpful to think of the exclusions as "subtractions" made after all appropriate revenues and expenditures have been reported. NCES does the subtractions, not the survey respondents.

XII. EXCLUSIONS FROM CURRENT EXPENDITURES FOR PURPOSES OF ELEMENTARY AND SECONDARY ACT OF 1965

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

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

Items excluded. For purposes of calculating SPPE, carryover funds from federal program allocations (see explanation of carryover funds, below) as well as fees and other revenue from individuals must be SUBTRACTED from Current Expenditures. Section XII of the Financial Survey provides a list (Survey, p. 11) of revenues and expenditures to be subtracted. Most of the revenues from individuals have already been reported on pages 1-3 of the survey, and these figures will be entered by NCES in the appropriate spaces on pages 11-12. The list includes (a) tuition paid by individuals (1310), (b) transportation fees paid by individuals (1410), (g) food service revenues (1630), (h) student activities revenues (1790), (I) textbook revenues (1940), and (j) summer school revenues. Federal law requires NCES to report net expenditures (expenditures minus revenues) for these programs.

The EXCLUSION list also includes expenditures and carryover funds for Title I and Title VI (ESEA). Federal law permits states to retain Title I and Title VI revenues for more than one fiscal year and to spend that money at a later date (often termed "carryover funds"). NCES excludes expenditures and carryover funds for ALL Title I (ESEA) programs including Part A--compensatory education grants to LEAs; Part B--Even Start program grants; Part C--grants made under the Secondary School Programs for Basic Skills Improvement and Dropout Prevention and Reentry; and Part D--grants received under state agency programs for migrants, neglected or delinquent children, and handicapped children.

Although the survey does not provide a separate place for reporting Title I and Title VI spending in the expenditure sections, these funds must be included in the appropriate expenditure categories. For example, Title I and Title VI funds should be included in expenditures for instruction and support services (Financial Survey, pp. 4-7) and in other expenditure categories when applicable. There would be no need to subtract Title I and Title VI expenditures or carryover funds from Current Expenditures for the purpose of determining SPPE if these funds had not been reported earlier in the survey.

Carryover fund requirements. The U.S. Department of Education's Title I, Part A: Policy Guidance Manual establishes policies governing the use of Title I carryover funds based on the Title I law and other applicable federal laws and regulations. The Policy Manual notes that Title I 1 funds are initially available for a 15-month period, beginning on the July 1 preceding the federal fiscal year for which the funds are appropriated and continuing until the end of that fiscal year (September 30). If an LEA does not obligate all of its Title I allocation by the end of the federal fiscal year for which Congress appropriated the funds, the LEA has the authority to obligate the remaining funds during a carryover period of an additional 12 months, subject to certain limitations. Thus, Title I allocations are available to LEAs for a maximum of 27 months.

The intent of the form is to collect financial information on Title I for a specific fiscal year, including (1) expenditures against Title I funds that were appropriated for such fiscal year or the school year in operation during the fiscal year being reported and (2) expenditures for the school year being reported that were made against funds that were appropriated for the prior fiscal year but remained available for obligation under the carryover provision in the Title I statute.

For this report, obligations as defined in section 76.707 of the Education Department General Administrative Regulations should be reported. For example, for the fiscal year 1996 NCES report, you should report all Title I obligations during school year 1996-96 that were made against the 1995-96 grant awards and against carryover funds from the 1994-95 grant awards.

No more than 15 percent of the Title I, Part A (subpart 2) funds allocated to an LEA for a given fiscal year may be carried over for an additional year. This limitation applies only to LEAs that receive \$50,000 or more.) In addition, there are no percentage limits on carryover of Title I school improvement funds (section 1003) and capital expenses funds (section 1002); Title I funds for state agency programs for migratory children (section (section 1002 (c)), and neglected and delinquent children (section 1603(c)).

Even if a state uses a fiscal year that is different from that of the federal government, the Title I carryover limitations are based on the 15-month period ending September 30. Although a state may establish a Title I project period that coincides with a different fiscal year (e.g., July 1 through June 30), LEAs are entitled to the Title I funds for the full 15-month period. The state may not apply the limitations on LEA carryover amounts until after September 30. SEAs should establish controls to ensure that LEAs do not use prior year funds that exceed the carryover limitations, and SEAs and LEAs should continue to account for Title I funds by grant year.

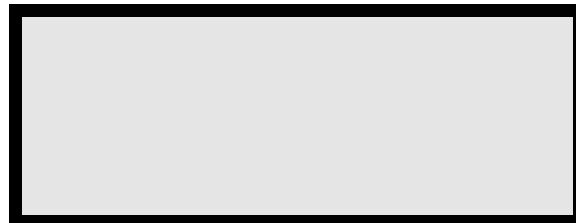
Under section 1127(b) of Title I, a state may grant an LEA a waiver, once every three years, of the percentage limitations on carryover funds if the SEA determines that the waiver is "reasonable and necessary" if a supplemental Title I appropriation becomes available.

XIII. NET CURRENT EXPENDITURES AS DEFINED IN THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 (20 U.S.C. 8801(11))

Subtract total Exclusions (XII) from Current Expenditures (V). NCES WILL COMPUTE THIS.

XIII. Net Current Expenditure as defined by
Elementary and Secondary Education Act of 1965.

[Subtract Total Exclusions (XII) from Current
Expenditures (V)]
(NCES will compute this)



XIV. AVERAGE DAILY ATTENDANCE (ADA)

To obtain state per-pupil expenditures (SPPE) for use in determining federal program allocations, NCES divides each state's net current expenditure by the state's average daily attendance (ADA) (Financial Survey, p. 12). States may use one of two NCES-approved methods for reporting average daily attendance. Method A is to follow state laws and regulations governing ADA. In state law, ADA must be reported in accordance with that definition. Method B is to use the NCES definition of ADA. Method B may ONLY be used in the absence of state legislation or

regulations defining ADA. Only one ADA figure should be reported. DO NOT compute ADA using both Method A and Method B. Whichever method is used, every state must report ADA--aggregated to the state total--for every school district, local education agency, or special school for which expenditures are reported.

Average daily attendance refers to "resident attendance," defined in 20 U.S.C. 88001(I) as the average daily attendance of students residing within the boundaries of local education agencies. Students who reside in one state and attend school in another state should only be counted by the state in which the student resides. In this type of situation, the state in which the student attends school should be careful to exclude the out-of-state students from their ADA count.

Current Expenditures and SPPE. States must reconcile the total count of students in attendance with the number of students in attendance in programs covered by Net Current Expenditures. This means that a state must be able to identify the number of students in attendance for each of the programs included in Current Expenditures--and the expenditures for each program--in order to count the students in ADA.

XIV. AVERAGE DAILY ATTENDANCE (ADA)		Use either method A or B
<p>A. ADA as defined by State Law [Append definition, statutory citation, length of school year and length of school day.]</p>		
<p>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.]</p>		

Method A: ADA as defined by state law. When state laws or regulations define average daily attendance or provide methods for calculating ADA, those definitions and methods must be used to report ADA in the Financial Survey. Survey respondents should become familiar with the laws and regulations regarding ADA in their states--as well as with instructions or rulings on ADA by the attorneys general of their states.

Federal law requires states to report ADA exactly as mandated by their laws and regulations even if state requirements differ from those of NCES regarding summer school attendance, partial-day attendance, excused absences, and other issues.

Method B: ADA as defined by NCES. States that have no laws or regulations governing the determination of average daily attendance are requested to use the NCES definition of ADA:

The aggregate number of days of attendance at a given school during a given reporting period divided by the number of days in session during this period.

This definition requires every school or school district in a state to collect attendance every day it is in session and to record the number of days it is in session. The aggregate number of days of

student attendance for each school or school district is divided by the number of days each school or school district is in session. To calculate the state total, add the figures for every school or school district in the state.

As with states that use their own laws or regulations governing ADA, states that use the NCES definition must reconcile the total count of students in attendance with the number of students in attendance in programs covered by Net Current Expenditures. This means that a state must be able to identify the number of students in attendance for each of the programs covered by Current Expenditures--and the expenditures for each program--in order to count the students in ADA.

States should aggregate attendance figures at either the school or the school district level, but not both. Combining attendance figures for schools and school districts would result in double counting because school district attendance figures include attendance figures for individual schools.

Measure to nearest half day. Student attendance should be measured to the nearest half day. A child who attends prekindergarten for three hours a day is considered a half-day student while a vocational education student who attends school for five hours a day is considered a full-day student.

Summer school is considered part of the free public education program even if students pay a fee to attend. However, for federal allocation purposes, NCES subtracts summer school tuition revenue from Current Expenditures.

Figure 2

EXAMPLE OF CALCULATION OF AVERAGE DAILY ATTENDANCE (ADA)

Collecting ADA on a daily basis from every school or school district in the State for both the regular school year and summer school, and totaling, the following numbers are obtained:

Total student days in attendance for regular school year: 685,288,968

Total student days in attendance for summer school year: 20,598,508

Average number of days schools are in session in regular school year: 182

[Note: although the State mandated minimum is 180 days, the actual average should be used].

[Note: the number of days of summer school will not be used in the calculation].

Calculation of State ADA:

$$\begin{array}{r} (685,288,968 + 20,598,508) \\ \hline (182) \\ \hline (705,887,476) \\ \hline (182) \end{array} = 3,878,502.6 = 3,878,503$$

XV. STATE PER PUPIL EXPENDITURES TO BE USED, IN PART, IN THE CALCULATION OF FEDERAL ENTITLEMENTS FOR TITLE I, (ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965), IMPACT AID, INDIAN EDUCATION, AND OTHER FEDERAL PROGRAMS

Divide Net Current Expenditures (XIII) by Average Daily Attendance (XIV) (See formula on page 73.) NCES WILL COMPUTE.

AMOUNT
(omit cents)

XV. STATE PER PUPIL EXPENDITURE TO BE USED, IN PART, IN THE CALCULATION OF FEDERAL ENTITLEMENTS FOR Title I (ESEA), IMPACT AID, INDIAN EDUCATION AND OTHER FEDERAL PROGRAMS.
[Divide XIII by XIV.]
(NCES will compute this)

--

Final Steps

This completes the instructions for responding to items on the fiscal survey form. Survey respondents should take the following steps after completing the survey form:

- Review the section of the Instruction Booklet entitled "Steps for Ensuring Comparability of Submitted Data" (p. 3) and check to make sure these steps were followed.
- Review the section of the instructions entitled "Record keeping Requirements" (p. 8) to identify the records, notes, and other materials that must be retained in the event of an audit or to assist a future staff member to understand how the submitted numbers were arrived at.
- Check all addition on the survey form. Make certain that subtotals add up to totals. Remember, the most common errors in responding to the fiscal survey are mistakes in addition.
- Make certain to compare the current year's submission with fiscal data for the previous year. Large differences may indicate an error. Census will ask survey respondents to provide a written explanation for unusual changes in any item.
- Make certain that the survey form is signed by the "authorized state official" who has been designated to certify the accuracy of the submission. This official **MUST** have been approved, in writing, by the Chief State School Officer for the purpose of certifying the accuracy of the revenue and expenditure information on the survey. NCES strongly recommends that the staff completing the survey review all responses carefully with this official and that his/her sign off not be perfunctory.
- Initial fiscal data (the Financial Survey) are due on March 15 of each year or as soon thereafter as possible. If an SEA cannot submit fiscal data by March 15 or shortly thereafter, the SEA should inform Census in writing of the delay and note the date by which the SEA will submit the fiscal data.
- Final fiscal data on the survey form to be used for federal program allocations are due at the address indicated below on or before 4 p.m. (Washington, D.C., time) on the Tuesday following Labor Day. SEAs may hand deliver the survey to: Governments Division, Bureau of the Census, 8905 Presidential Parkway, Washington Plaza II, Room 508, Upper Marlboro, MD 20772. Regular mail submissions of the survey form must be postmarked by midnight of the Thursday preceding Labor Day; survey forms sent by express mail must be postmarked by midnight of the Friday preceding Labor Day. An SEA must show one of the following as proof of mailing:

(1) A legibly dated U.S. Postal Service postmark.

- (2) A legible mail receipt with the date of mailing stamped by the U.S. Postal Service.
- (3) A dated shipping label, invoice, or receipt from a commercial carrier.
- (4) Any other proof of mailing acceptable to the Secretary of the U.S. Department of Education.
- If the survey form is mailed through the U.S. Postal Service, the Secretary does not accept either of the following as proof of mailing:
 - (1) A private metered postmark.
 - (2) A mail receipt that is not dated by the U.S. Postal Service.
- Please note that the U.S. Postal Service does not uniformly provide dated postmarks. Before relying on this method, an SEA should check with its local post office.
- Address: Send or deliver the survey form to the Bureau of the Census, ATTN: Governments Division, Washington, DC 20233-0001.
- Respondents should call Eunice Ave at the Census Bureau with questions regarding proper procedures for completing the survey form (Telephone (301) 457-1574, FAX (301) 457-1540). However, questions about a particular method of completing a survey item should not be considered resolved until a designated NCES staff member responds in writing.

Instructions for Electronic Data Submissions

States wishing to submit data on diskette or via the Internet may now do so. Before sending the diskette or transmitting data over the Internet, you must contact the Census Bureau for specifications for creating the data file. Contact Eunice Ave at 301-457-1574.

All fiscal data submitted on diskette must be accompanied by a cover letter from the appropriate authorizing official. The letter must certify the accompanying diskette as containing the official transmission of that state and confirm that the data were prepared in accordance with current procedures as stated in The National Public Education Financial Survey Instruction Booklet. The letter must contain the following statement.

I hereby certify that to the best of my knowledge and belief, the data reported on the accompanying diskette 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 ELEMENTARY AND SECONDARY ACT OF 1965. The diskette accompanying this letter has a label affixed to it reading: CCD NPEFS FY94, (state), (date).

All states submitting data containing the NCES crosswalk software must also comply with the above rules for submitting cover letters.

All fiscal data sent via the Internet, should be directed to:

eunice_p_ave@smtp-gw.census.gov

This electronic report must be followed by a submission on paper or diskette accompanied by a cover letter from the appropriate authorizing official. (See instructions above.) The paper or diskette follow-up submission must be received within 5 working days of the Internet transmission.

NCES Response

NCES enters the data from each state's fiscal survey form into a computer and performs edit procedures to check for internal and longitudinal consistency. Questionable entries are referred to the SEA for verification or correction before publication. NCES acknowledges all state submissions with letters that include a summary of questions raised during the editing procedures. NCES strongly recommends that states respond in writing to resolve any questions addressed in these letters.

NCES may write to Chief State School Officers to remind them of the March 15 or September response dates. However, states bear the full responsibility for ensuring that fiscal data are submitted to NCES on or about March 15 and that the data have been certified as accurate by the "designated state official." States also bear the full responsibility for responding to questions raised in the NCES acknowledgement letter and for revising fiscal data submissions by close of business on the Tuesday following Labor Day.

To ensure that federal education funds are allocated to state and local education agencies in a timely manner and based upon the most accurate data available, NCES must establish a final date by which the fiscal survey form must be submitted. Nonetheless, SEAs should be aware that all fiscal data are subject to audit and that the U.S. Department of Education may seek to recover overpayments for the applicable programs if any inaccuracies are discovered as a result of an audit.

NCES accepts revised fiscal data from SEAs throughout the year. Revisions to fiscal data that are received between the Wednesday following Labor Day and January 31 are incorporated into a revised data set that is forwarded to the U.S. Department of Education offices using SPPE to calculate program allocations.

A second revised data set reflecting changes received during the period between February 1 and the report deadline for the next fiscal year's data (Tuesday following Labor Day) is also forwarded to the Department's program offices. States should be aware that the Department may move to recover funds where over allocations were made on the basis of incorrect SPPE data.