

Public Elementary and Secondary School Revenues and Expenditures,  
by State: Fiscal Year 1997

File Documentation for: The Common Core of Data

National Public Education Financial Survey

Fiscal Year 1997. School Year 1996-97

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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 1995, section 404(a), (20 U.S.C. 9003(a)). The data on the files are based on information from state education agencies (SEAs) for fiscal year 1997 (school year 1996-97.) 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 1996-97 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. 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 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 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.

### 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 1996-97." 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 1996-1997  
[In thousands of dollars]

State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States	\$305,051,963 *	\$137,394,127 *	\$1,142,651	\$146,433,951	\$20,081,235
Alabama	3,955,039	1,070,751	7,449	2,498,675	378,164
Alaska	1,219,017	301,756	0	772,919	144,341
Arizona	4,400,591	1,840,643	170,221	1,981,318	408,410
Arkansas	2,371,834	757,795	3,073	1,424,952	186,015
California	34,477,895	10,980,086	0	20,679,410	2,818,398
Colorado	4,045,015	2,046,171	1,454	1,785,790	211,601
Connecticut	4,899,850 *	2,912,117 *	0	1,817,333	170,400
Delaware	878,326	242,436	0	569,041	66,850
District of Columbia	711,504	636,564	0	0	74,941
Florida	13,861,434	6,071,255	0	6,768,050	1,022,129
Georgia	8,129,250	3,206,675	0	4,366,411	556,165
Hawaii	1,215,924	29,588	0	1,088,411	97,925
Idaho	1,251,263	372,686	0	794,956	83,621
Illinois	13,161,954	8,774,537	0	3,559,351	828,066
Indiana	7,638,406	3,412,827	52,266	3,854,836	318,477
Iowa	3,167,763	1,351,584	8,378	1,646,510	161,291
Kansas	3,040,600	1,035,188	127,115	1,708,043	170,254
Kentucky	3,794,129	1,055,930	0	2,386,935	351,264
Louisiana	4,154,494 *	1,581,121 *	0	2,087,902	485,471
Maine	1,499,504	710,668	0	707,638	81,197
Maryland	6,042,059	3,386,302	0	2,343,421	312,336
Massachusetts	7,229,486	3,998,665	0	2,883,350	347,471
Michigan	13,437,615	3,734,174	14,461	8,805,410	883,570
Minnesota	6,109,916	2,265,400	220,572	3,359,840	264,105
Mississippi	2,259,053	689,288	1,335	1,253,205	315,226
Missouri	5,571,655	2,968,177	26,395	2,247,279	329,806
Montana	991,653	337,805	91,014	469,750	93,084
Nebraska	1,954,789	1,196,961	13,629	627,428	116,772
Nevada	1,705,232	1,090,914	0	543,409	70,908
New Hampshire	1,282,509	1,143,633	0	94,542	44,334
New Jersey	12,376,750	7,149,307	16	4,793,226	434,201
New Mexico	1,829,725	261,207	0	1,336,628	231,891
New York	26,564,743	14,546,815	103,325	10,467,969	1,446,633
North Carolina	6,515,608	1,786,312	0	4,258,020	471,276
North Dakota	642,984	291,385	8,072	266,289	77,238
Ohio	12,587,117	6,679,202	14,070	5,126,180	767,665
Oklahoma	3,251,302	899,017	58,272	2,025,586	268,428
Oregon	3,472,609	1,381,650	48,748	1,826,146	216,065
Pennsylvania	14,441,126	7,972,204	27,791	5,652,779	788,351
Rhode Island	1,193,754	645,048	0	484,813	63,893
South Carolina	3,889,383	1,521,335	0	2,040,324	327,724
South Dakota	747,324	400,520	8,662	265,378	72,764
Tennessee	4,411,971	1,894,063	0	2,141,593	376,315
Texas	22,372,808	11,541,933	85,507	9,026,103	1,719,266
Utah	2,198,285	678,724	0	1,381,527	138,034
Vermont	812,166	541,899	0	232,561	37,706
Virginia	7,204,510 *	4,507,631 *	0	2,338,962	357,917
Washington	6,642,158	1,797,283	18	4,455,423	389,435
West Virginia	2,082,049	596,192	886	1,312,732	172,240
Wisconsin	6,701,115	2,855,644	0	3,557,024	288,447
Wyoming	656,713	245,065	49,924	318,570	43,153
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Outlying Areas					
American Samoa	47,430	73	95	10,389	36,873
Guam	168,835	152,607	0	0	16,228
Northern Marianas	56,010	616	0	42,899	12,494
Puerto Rico	1,832,790	568	0	1,312,650	519,572
Virgin Islands	141,786	117,532	0	0	24,253

\* 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, NCES, Common Core of Data, National Public Education Financial Survey.

Table 2.--Percentage distribution of revenues for public elementary and secondary schools, by source and state: School year 1996-1997

State	Within-state percentage distribution			
	Local	Intermediate	State	Federal
United States *	45.0	0.4	48.0	6.6
Alabama	27.1	0.2	63.2	9.6
Alaska	24.8	0.0	63.4	11.8
Arizona	41.8	3.9	45.0	9.3
Arkansas	31.9	0.1	60.1	7.8
California	31.8	0.0	60.0	8.2
Colorado	50.6	0.0	44.1	5.2
Connecticut *	59.4	0.0	37.1	3.5
Delaware	27.6	0.0	64.8	7.6
District of Columbia	89.5	0.0	0.0	10.5
Florida	43.8	0.0	48.8	7.4
Georgia	39.4	0.0	53.7	6.8
Hawaii	2.4	0.0	89.5	8.1
Idaho	29.8	0.0	63.5	6.7
Illinois	66.7	0.0	27.0	6.3
Indiana	44.7	0.7	50.5	4.2
Iowa	42.7	0.3	52.0	5.1
Kansas	34.0	4.2	56.2	5.6
Kentucky	27.8	0.0	62.9	9.3
Louisiana *	38.1	0.0	50.3	11.7
Maine	47.4	0.0	47.2	5.4
Maryland	56.0	0.0	38.8	5.2
Massachusetts	55.3	0.0	39.9	4.8
Michigan	27.8	0.1	65.5	6.6
Minnesota	37.1	3.6	55.0	4.3
Mississippi	30.5	0.1	55.5	14.0
Missouri	53.3	0.5	40.3	5.9
Montana	34.1	9.2	47.4	9.4
Nebraska	61.2	0.7	32.1	6.0
Nevada	64.0	0.0	31.9	4.2
New Hampshire	89.2	0.0	7.4	3.5
New Jersey	57.8	0.0	38.7	3.5
New Mexico	14.3	0.0	73.1	12.7
New York	54.8	0.4	39.4	5.4
North Carolina	27.4	0.0	65.4	7.2
North Dakota	45.3	1.3	41.4	12.0
Ohio	53.1	0.1	40.7	6.1
Oklahoma	27.7	1.8	62.3	8.3
Oregon	39.8	1.4	52.6	6.2
Pennsylvania	55.2	0.2	39.1	5.5
Rhode Island	54.0	0.0	40.6	5.4
South Carolina	39.1	0.0	52.5	8.4
South Dakota	53.6	1.2	35.5	9.7
Tennessee	42.9	0.0	48.5	8.5
Texas	51.6	0.4	40.3	7.7
Utah	30.9	0.0	62.8	6.3
Vermont	66.7	0.0	28.6	4.6
Virginia *	62.6	0.0	32.5	5.0
Washington	27.1	0.0	67.1	5.9
West Virginia	28.6	0.0	63.0	8.3
Wisconsin	42.6	0.0	53.1	4.3
Wyoming	37.3	7.6	48.5	6.6
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Outlying Areas				
American Samoa	0.2	0.2	21.9	77.7
Guam	90.4	0.0	0.0	9.6
Northern Marianas	1.1	0.0	76.6	22.3
Puerto Rico	0.0	0.0	71.6	28.3
Virgin Islands	82.9	0.0	0.0	17.1

\* 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, NCES, Common Core of Data, National Public Education Financial Survey.

Table 3.--Current expenditures for public elementary and secondary schools, by function and state: School year 1996-1997

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	\$270,151,583 1/	\$167,147,978 2/	\$91,041,936 2/	\$11,961,669 1/
Alabama	3,436,406	2,105,541	1,079,076	251,788
Alaska	1,069,379	606,333 2/	427,264 2/	35,782
Arizona	3,527,473	2,025,072 2/	1,281,780 2/	220,621
Arkansas	2,074,113	1,293,081	656,551	124,481
California	29,909,168	18,121,365	10,529,510	1,258,293
Colorado	3,577,211	2,210,900	1,221,481	144,829
Connecticut	4,522,716 1/	2,881,058	1,418,875	222,783 1/
Delaware	788,715	487,517	261,787	39,411
District of Columbia	632,952	336,860 2/	272,598 2/	23,494
Florida	12,018,676	7,033,629	4,381,509	603,538
Georgia	7,230,405	4,514,587	2,287,757	428,060
Hawaii	1,057,069	665,808	321,074	70,187
Idaho	1,090,597	683,594	356,978	50,025
Illinois	11,720,249	7,049,329	4,273,482	397,438
Indiana	6,055,055	3,786,133	2,002,153	266,769
Iowa	2,885,943	1,766,300	978,025	141,618
Kansas	2,568,525	1,477,532	962,406	128,587
Kentucky	3,382,062	2,053,842	1,155,004	173,215
Louisiana	3,747,507 1/	2,231,393	1,191,011	325,102 1/
Maine	1,351,500	922,055	401,351	28,094
Maryland	5,529,309	3,363,092	1,897,410	268,807
Massachusetts	6,846,610	4,509,876	2,113,367	223,367
Michigan	11,686,124	6,916,820	4,424,697	344,607
Minnesota	5,087,353	3,265,753	1,611,327	210,273
Mississippi	2,035,675	1,249,098	634,860	151,717
Missouri	4,775,931	2,931,449	1,634,778	209,704
Montana	902,252	562,184	302,011	38,057
Nebraska	1,707,455	1,074,270 2/	503,687	129,498 2/
Nevada	1,434,395	859,392	526,838	48,165
New Hampshire	1,173,958	760,415 2/	371,963 2/	41,581 2/
New Jersey	11,771,941	7,229,567	4,172,008	370,366
New Mexico	1,557,376	894,288	585,614	77,473
New York	24,237,291	16,375,194	7,186,590	675,506
North Carolina	5,964,939	3,704,917	1,869,514	390,508
North Dakota	577,498	353,165	175,106	49,228
Ohio	10,948,074	6,518,251	4,021,119	408,704
Oklahoma	2,990,044	1,786,857	1,018,612	184,576
Oregon	3,184,100	1,927,857	1,141,621	114,622
Pennsylvania	12,820,704	8,220,369	4,132,980	467,354
Rhode Island	1,151,888	771,635	347,402	32,850
South Carolina	3,296,661	1,965,815	1,121,812	209,034
South Dakota	627,109	384,756	208,437	33,915
Tennessee	4,145,380	2,687,981	1,242,078	215,321
Texas	20,167,238	12,426,613	6,655,923	1,084,702
Utah	1,822,725	1,205,721	511,223	105,781
Vermont	718,092	467,336	229,343	21,413
Virginia	6,343,766 1/	3,852,822	2,154,071	336,873 1/
Washington	5,587,808 2/	3,351,236 2/	1,970,285	266,286
West Virginia	1,847,560	1,144,463	591,395	111,702
Wisconsin	5,975,122	3,771,582	2,019,452	184,088
Wyoming	591,488	363,275	206,738	21,475
Outlying Areas				
American Samoa	33,780	13,590	12,268	7,922
Guam	156,561	85,529	61,896	9,136
Northern Marianas	53,140	42,777	7,555	2,809
Puerto Rico	1,796,077	1,259,605	351,038	185,434
Virgin Islands	122,188	69,435	45,967	6,786

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.

SOURCE: U.S. Department of Education, NCES, Common Core of Data, National Public Education Financial Survey.



Table 4.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 1996-1997

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States *	61.9	33.7	4.4
Alabama	61.3	31.4	7.3
Alaska *	56.7	40.0	3.3
Arizona *	57.4	36.3	6.3
Arkansas	62.3	31.7	6.0
California	60.6	35.2	4.2
Colorado	61.8	34.1	4.0
Connecticut *	63.7	31.4	4.9
Delaware	61.8	33.2	5.0
District of Columbia *	53.2	43.1	3.7
Florida	58.5	36.5	5.0
Georgia	62.4	31.6	5.9
Hawaii	63.0	30.4	6.6
Idaho	62.7	32.7	4.6
Illinois	60.1	36.5	3.4
Indiana	62.5	33.1	4.4
Iowa	61.2	33.9	4.9
Kansas	57.5	37.5	5.0
Kentucky	60.7	34.2	5.1
Louisiana *	59.5	31.8	8.7
Maine	68.2	29.7	2.1
Maryland	60.8	34.3	4.9
Massachusetts	65.9	30.9	3.3
Michigan	59.2	37.9	2.9
Minnesota	64.2	31.7	4.1
Mississippi	61.4	31.2	7.5
Missouri	61.4	34.2	4.4
Montana	62.3	33.5	4.2
Nebraska *	62.9	29.5	7.6
Nevada	59.9	36.7	3.4
New Hampshire *	64.8	31.7	3.5
New Jersey	61.4	35.4	3.1
New Mexico	57.4	37.6	5.0
New York	67.6	29.7	2.8
North Carolina	62.1	31.3	6.5
North Dakota	61.2	30.3	8.5
Ohio	59.5	36.7	3.7
Oklahoma	59.8	34.1	6.2
Oregon	60.5	35.9	3.6
Pennsylvania	64.1	32.2	3.6
Rhode Island	67.0	30.2	2.9
South Carolina	59.6	34.0	6.3
South Dakota	61.4	33.2	5.4
Tennessee	64.8	30.0	5.2
Texas	61.6	33.0	5.4
Utah	66.1	28.0	5.8
Vermont	65.1	31.9	3.0
Virginia *	60.7	34.0	5.3
Washington *	60.0	35.3	4.8
West Virginia	61.9	32.0	6.0
Wisconsin	63.1	33.8	3.1
Wyoming	61.4	35.0	3.6
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Outlying Areas			
American Samoa	40.2	36.3	23.5
Guam	54.6	39.5	5.8
Northern Marianas	80.5	14.2	5.3
Puerto Rico	70.1	19.5	10.3
Virgin Islands	56.8	37.6	5.6

\* Distribution affected by imputations and redistribution of reported values to correct for missing 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."

Table 5.--Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1996-1997

State	Fall 1996 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States	45,611,046 1/	\$5,923 1/	\$3,665 1/	\$1,996 1/	\$262 1/
	747,932 1/	4,595 1/	2,815 1/	1,443 1/	337 1/
Alaska	129,919	8,231	4,667 2/	3,289	275
Arizona	799,250	4,413	2,534 2/	1,604	276
Arkansas	457,349	4,535	2,827	1,436	272
California	5,686,198 1/	5,260 1/	3,187 1/	1,852 1/	221 1/
Colorado	673,438	5,312	3,283	1,814	215
Connecticut	527,129	8,580 1/	5,466	2,692	423 1/
Delaware	110,549	7,135	4,410	2,368	357
District of Columbia	78,648	8,048	4,283 2/	3,466 2/	299
Florida	2,242,212	5,360	3,137	1,954	269
Georgia	1,346,761	5,369	3,352	1,699	318
Hawaii	187,653	5,633	3,548	1,711	374
Idaho	245,252	4,447	2,787	1,456	204
Illinois	1,973,040	5,940	3,573	2,166	201
Indiana	982,876	6,161	3,852	2,037	271
Iowa	502,941	5,738	3,512	1,945	282
Kansas	466,293	5,508	3,169	2,064	276
Kentucky	656,089	5,155	3,130	1,760	264
Louisiana	793,296	4,724 1/	2,813	1,501	410 1/
Maine	213,593	6,327	4,317	1,879	132
Maryland	818,583	6,755	4,108	2,318	328
Massachusetts	933,898	7,331	4,829	2,263	239
Michigan	1,685,714	6,932	4,103	2,625	204
Minnesota	847,204	6,005	3,855	1,902	248
Mississippi	503,967	4,039	2,479	1,260	301
Missouri	900,517	5,304	3,255	1,815	233
Montana	164,627	5,481	3,415	1,835	231
Nebraska	291,967	5,848	3,679 2/	1,725	444 2/
Nevada	282,131	5,084	3,046	1,867	171
New Hampshire	198,308	5,920	3,835 2/	1,876 2/	210 2/
New Jersey	1,227,832	9,588	5,888	3,398	302
New Mexico	332,632	4,682	2,689	1,761	233
New York	2,843,131	8,525	5,760	2,528	238
North Carolina	1,210,108	4,929	3,062	1,545	323
North Dakota	120,123	4,808	2,940	1,458	410
Ohio	1,844,698	5,935	3,534	2,180	222
Oklahoma	620,695	4,817	2,879	1,641	297
Oregon	537,854	5,920	3,584	2,123	213
Pennsylvania	1,804,256	7,106	4,556	2,291	259
Rhode Island	151,324	7,612	5,099	2,296	217
South Carolina	652,816 1/	5,050 1/	3,011 1/	1,718 1/	320 1/
South Dakota	143,331	4,375	2,684	1,454	237
Tennessee	904,818 1/	4,581 1/	2,971 1/	1,373 1/	238 1/
Texas	3,828,975	5,267	3,245	1,738	283
Utah	481,812	3,783	2,502	1,061	220
Vermont	106,341	6,753	4,395	2,157	201
Virginia	1,096,093	5,788 1/	3,515	1,965	307 1/
Washington	974,504	5,734 2/	3,439 2/	2,022	273
West Virginia	304,052	6,076	3,764	1,945	367
Wisconsin	879,259	6,796	4,290	2,297	209
Wyoming	99,058	5,971	3,667	2,087	217
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Outlying Areas					
American Samoa	14,766	2,288	920	831	537
Guam	33,393	4,688	2,561	1,854	274
Northern Marianas	9,041	5,878	4,731	836	311
Puerto Rico	618,861	2,902	2,035	567	300
Virgin Islands	22,385	5,458	3,102	2,053	303

1/ Value contains imputation for missing expenditure data.

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

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

SOURCE: U.S. Department of Education, NCES, Common Core of Data, National Public Education Financial Survey.

Public Elementary and Secondary School Revenues and Current Expenditures, by State  
 Fiscal Year 1997 (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 1997, sorted by state (FIPS)

Name	Type	Position	Number	Description
SURVYEAR	N	001 - 002	2	FISCAL YEAR OF SURVEY (97)
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
R3	N	224 - 235	12	STATE REVENUES P.2
R4A	N	236 - 247	12	FED REV - DIRECT GRANTS P.3
R4B	N	248 - 259	12	FED REV - THRU STATE P.3
R4C	N	260 - 271	12	FED REV - THRU INTERMED AGENCIES P.3
R4D	N	272 - 283	12	FED REV - OTHER SOURCES P.3
STR4	N	284 - 295	12	FED REV - SUBTOTAL P.3
R5	N	296 - 307	12	OTHER SOURCES OF REVENUE P.3
TR	N	308 - 319	12	TOTAL REVENUE FROM ALL SOURCES P.3
E11	N	320 - 331	12	INSTR EXP - SALARIES P.4
E12	N	332 - 343	12	INSTR EXP - EMP BENEFITS P.4
E13	N	344 - 355	12	INSTR EXP - PURCHASED SERVICES P.4
E14	N	356 - 367	12	INSTR EXP - TUITION P.4
E15	N	368 - 379	12	INSTR EXP - TUITION TO OTHER LEA'S P.4
E16	N	380 - 391	12	INSTR EXP - SUPPLIES P.4
E17	N	392 - 403	12	INSTR EXP - PROPERTY P.4
E18	N	404 - 415	12	INSTR EXP - OTHER P.4
STE1	N	416 - 427	12	INSTR EXP - SUBTOTAL P.4
E212	N	428 - 439	12	SUP EXP - SALARY - STUDENTS P.5
E213	N	440 - 451	12	SUP EXP - SALARY - INST STAFF P.5
E214	N	452 - 463	12	SUP EXP - SALARY - GEN ADMIN P.5
E215	N	464 - 475	12	SUP EXP - SALARY - SCH ADMIN P.6
E216	N	476 - 487	12	SUP EXP - SALARY - OPER & MAIN P.6
E217	N	488 - 499	12	SUP EXP - SALARY - STUDENT TRANSP P.6
E218	N	500 - 511	12	SUP EXP - SALARY - OTHER SERVICES P.7
TE21	N	512 - 523	12	SUP EXP - SALARY - SUBTOTAL P.7
E222	N	524 - 535	12	SUP EXP - EMP BENE - STUDENTS P.5
E223	N	536 - 547	12	SUP EXP - EMP BENE - INST STAFF P.5
E224	N	548 - 559	12	SUP EXP - EMP BENE - GEN ADMIN P.5
E225	N	560 - 571	12	SUP EXP - EMP BENE - SCH ADMIN P.6

E226	N	572 - 583	12	SUP EXP - EMP BENE - OPER & MAIN	P.6
E227	N	584 - 595	12	SUP EXP - EMP BENE - PUPIL TRANSP	P.6
E228	N	596 - 607	12	SUP EXP - EMP BENE - OTHER SERV	P.7
TE22	N	608 - 619	12	SUP EXP - EMP BENE - SUBTOTAL	P.7
E232	N	620 - 631	12	SUP EXP - PURCH SV - STUDENTS	P.5
E233	N	632 - 643	12	SUP EXP - PURCH SV - INST STAFF	P.5
E234	N	644 - 655	12	SUP EXP - PURCH SV - GEN ADMIN	P.5
E235	N	656 - 667	12	SUP EXP - PURCH SV - SCH ADMIN	P.6
E236	N	668 - 679	12	SUP EXP - PURCH SV - OPER & MAIN	P.6
E237	N	680 - 691	12	SUP EXP - PURCH SV - PUPIL TRANSP	P.6
E238	N	692 - 703	12	SUP EXP - PURCH SV - OTHER SERV	P.7
TE23	N	704 - 715	12	SUP EXP - PURCH SV - SUBTOTAL	P.7
E242	N	716 - 727	12	SUP EXP - SUPPLIES - STUDENTS	P.5
E243	N	728 - 739	12	SUP EXP - SUPPLIES - INST STAFF	P.5
E244	N	740 - 751	12	SUP EXP - SUPPLIES - GEN ADMIN	P.5
E245	N	752 - 763	12	SUP EXP - SUPPLIES - SCH ADMIN	P.6
E246	N	764 - 775	12	SUP EXP - SUPPLIES - OPER & MAIN	P.6
E247	N	776 - 787	12	SUP EXP - SUPPLIES - PUPIL TRANSP	P.6
E248	N	788 - 799	12	SUP EXP - SUPPLIES - OTHER SERV	P.7
TE24	N	800 - 811	12	SUP EXP - SUPPLIES - SUBTOTAL	P.7
E252	N	812 - 823	12	SUP EXP - PROPERTY - STUDENTS	P.5
E253	N	824 - 835	12	SUP EXP - PROPERTY - INST STAFF	P.5
E254	N	836 - 847	12	SUP EXP - PROPERTY - GEN ADMIN	P.5
E255	N	848 - 859	12	SUP EXP - PROPERTY - SCH ADMIN	P.6
E256	N	860 - 871	12	SUP EXP - PROPERTY - OPER & MAIN	P.6
E257	N	872 - 883	12	SUP EXP - PROPERTY - PUPIL TRANSP	P.6
E258	N	884 - 895	12	SUP EXP - PROPERTY - OTHER SERV	P.7
TE25	N	896 - 907	12	SUP EXP - PROPERTY - SUBTOTAL	P.7
E262	N	908 - 919	12	SUP EXP - OTHER - STUDENTS	P.5
E263	N	920 - 931	12	SUP EXP - OTHER - INST STAFF	P.5
E264	N	932 - 943	12	SUP EXP - OTHER - GEN ADMIN	P.5
E265	N	944 - 955	12	SUP EXP - OTHER - SCH ADMIN	P.6
E266	N	956 - 967	12	SUP EXP - OTHER - OPER & MAIN	P.6
E267	N	968 - 979	12	SUP EXP - OTHER - PUPIL TRANSP	P.6
E268	N	980 - 991	12	SUP EXP - OTHER - OTHER SERV	P.7
TE26	N	992 - 1003	12	SUP EXP - OTHER - SUBTOTAL	P.7
STE22	N	1004 - 1015	12	SUP EXP - SUBTOTAL - STUDENTS	P.5
STE23	N	1016 - 1027	12	SUP EXP - SUBTOTAL - INST STAFF	P.5
STE24	N	1028 - 1039	12	SUP EXP - SUBTOTAL - GEN ADMIN	P.5
STE25	N	1040 - 1051	12	SUP EXP - SUBTOTAL - SCH ADMIN	P.6
STE26	N	1052 - 1063	12	SUP EXP - SUBTOTAL - OPER & MAIN	P.6
STE27	N	1064 - 1075	12	SUP EXP - SUBTOTAL - PUPIL TRANSP	P.6
STE28	N	1076 - 1087	12	SUP EXP - SUBTOTAL - OTHER SERV	P.7
STE2T	N	1088 - 1099	12	SUP EXP - TOTAL SUPPORT SERVICES	P.7
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
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
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
MEMBER96	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
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
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
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
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
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 - TEXTBK (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)
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
INCE13	AN	1901 -	1901	1	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	1902 -	1902	1	IMP FLAG ADA (STATE AND NCES DEFINITION)
IMEMBR96	AN	1903 -	1903	1	IMP FLAG TOTAL STUDENT



Public Elementary and Secondary School Revenues and Expenditures,  
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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.

Public Elementary and Secondary School Revenues and Expenditures,  
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GLOSSARY

**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).

Public Elementary and Secondary School Revenues and Expenditures,  
by State: Fiscal Year 1997

GLOSSARY

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

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

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

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

**Operations and maintenance:** one of nine 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.

Public Elementary and Secondary School Revenues and Expenditures,  
by State: Fiscal Year 1997

GLOSSARY

**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 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).

Public Elementary and Secondary School Revenues and Current  
Expenditures, by State: Fiscal Year 1997

Appendix C. STATE CODES AND ABBREVIATIONS USED IN DATASETS

STATE NAME	STED	FIPS	STABR
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

STATE CODES AND ABBREVIATIONS USED IN DATASETS (Cont.)

STATE NAME	STED	FIPS	STABR
OKLAHOMA	46	40	OK
OREGON	47	41	OR
PENNSYLVANIA	48	42	PA
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

## Appendix D. Imputations and Adjustments List - FY 1997

### ALASKA

E12 contains E222 using TE11

E13 contains E232 using TE11

E16 contains E242 using TE11

E18 contains E262 using TE11

E17 contains E252 using TE11

E11 contains E212 using TE11

### ARIZONA

R1E contains R1G, R1N using TR

E17 contains E252, E253, E254, E255, E256, E258 using TE11

E212 contains E213, E215 using TE11

E216 contains E218 using TE11

E222 contains E223, E225 using TE11

E226 contains E228 using TE11

E242 contains E243, E245 using TE11

E246 contains E248 using TE11

E262 contains E13, E232, E233, E234, E235, E236, E237, E238, E263, E265 using TE11

E266 contains E268 using TE11

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

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

E62B contains E612, E63 using TE11

E81 contains E82 using TE11

## ARKANSAS

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

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

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

E62B contains E612 using TE11

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

## COLORADO

E268 contains E267 using TE11

## CONNECTICUT

R1K impute based on (TR-R1K)

R5 impute/import TR

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

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

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



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

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

E62B contains E612 using TE11

E81 impute based on (TE11-E81)

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

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

E612 contains E63 using TE11

E7A2 impute/import TE10

E7A1 impute/import TE10

E254 contains E255 using TE11

E238 contains E234, E235 using TE11

E16 contains E232,E242,E262 using TE11

#### GEORGIA

E62B contains E612 using TE11

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

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

## IDAHO

E232 contains E262 using TE11

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

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

## ILLINOIS

E4A1 distribute by dest. E16

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 E63 using TE11

## INDIANA

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

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213,

E214, E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244,  
E245, E246, E247, E248, E262, E263, E264, E265, E266, E267, E268

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

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

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

E62A contains E63 using TE11

## LOUISIANA

R1E contains R1N using TR

R1K impute based on (TR-R1K)

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

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

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

E17 contains E3B2 using TE11

#### 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

E62A contains E612 using TE11

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

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

#### MINNESOTA

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

#### MISSISSIPPI

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

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

#### MISSOURI

E13 contains E18 using TE11

E232 contains E262 using TE11

E233 contains E263 using TE11

E234 contains E264 using TE11

E235 contains E265 using TE11

E236 contains E266 using TE11

E237 contains E267 using TE11

E238 contains E268 using TE11

E3A13 contains E3A16 using TE11

E612 contains E63 using TE11

#### NEBRASKA

R4B contains R4A, R4C using TR

E11 contains E3B11 using TE11

E12 contains E3B12 using TE11

#### NEVADA

E81 contains E82 using TE11

#### NEW HAMPSHIRE

E228 contains E12, E222, E223, E225, E226, E227, E3A12 using TE11

E611 contains E612 using TE11

E62A contains E63 using TE11

E7A2 contains E7A1 using TE11

#### NEW JERSEY

R4A contains R4D using TR

R1L contains R1K using TR

E258 contains E82 using TE11

NEW YORK

E237 contains E267 using TE11

NORTH CAROLINA

E7A1 impute/import TE10

OHIO

R1E contains R1N using TR

OKLAHOMA

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

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

E4A1 distribute by dest. E16

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

E62B contains E62A, E612 using TE11

SOUTH CAROLINA

E62B contains E612 using TE11

SOUTH DAKOTA

E63 contains E62A using TE11

## TEXAS

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

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

## Texas continued

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

## VIRGINIA

R1K impute based on (TR-R1K)

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

E62A contains E62B using TE11

## WASHINGTON

R1L contains R1M using TR

E15 contains E14 using TE11

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

## 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



**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 1997**

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  
EDUCATION REVENUES FROM ALL SOURCES

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

**I. REVENUE FROM LOCAL SOURCES**

**AMOUNT  
(omit cents)**

<p><b>k. Student Activities (1700-1790)</b> [Include admissions, bookstore sales, student organization membership dues and fees, student fees, and other student activity income.]</p>	<p style="text-align: center;">R1K</p> <p>\$ _____</p>
<p><b>l. Other Revenue from Local Sources (1330-1340, 1430-1440, 1800, 1900-1990; not 1940)</b> [Include tuition from other LEAs outside the State, and tuition from other sources. Include transportation fees from other LEAs outside the State, and transportation fees from other sources. Include revenues from community service activities operated by an LEA. Include revenue from the rental of real or personal property owned by the school, contributions and donations from private sources, gains or losses on sale of fixed assets of proprietary funds, services provided other LEAs, other local governmental units, other funds, and miscellaneous.]</p>	<p style="text-align: center;">R1L</p> <p>\$ _____</p>
<p><b>m. Textbook Revenues (1940)</b> [Include textbook sales and rentals.]</p>	<p style="text-align: center;">R1M</p> <p>\$ _____</p>
<p><b>n. Summer School Revenue</b> [Include tuition from students (1310), fees and charges]</p>	<p style="text-align: center;">R1N</p> <p>\$ _____</p>
<p><b>Local Sources of Revenue Subtotal (1000)</b> [EXCLUDE tuition from other LEAs within the State (1320) and transportation fees from other LEAs within the State (1420). Sum a-e, g, i-n.]</p>	<p style="text-align: center;">STR1</p> <p>\$ _____</p>

**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 style="text-align: right;">R4A</p> <p>\$ _____</p>
<p>b. Grants-in-Aid from the Federal Government Through the State (4200,4500) Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all revenues through the State as grants to the LEA which must be used for a categorical or specific purpose. Federal reimbursements for food service should appear here.]</p>	<p style="text-align: right;">R4B</p> <p>\$ _____</p>
<p>c. Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (4700) [Include all revenue grants through an intermediate agency to the LEA.]</p>	<p style="text-align: right;">R4C</p> <p>\$ _____</p>
<p>d. Other Revenue from Federal Sources (4800, 4900) [Include revenues to an LEA in lieu of taxes LEA would have collected had its property or other tax base been subject to taxation. Include payments made by the Federal Government for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets, and foods donated by the Federal Government to the LEA.]</p>	<p style="text-align: right;">R4D</p> <p>\$ _____</p>
<p>Federal Sources of Revenue Subtotal (4000)</p>	<p style="text-align: right;">STR4</p> <p>\$ _____</p>

V. OTHER SOURCES OF REVENUE (5000)

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

<p>R5</p> <p>\$ _____</p>
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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> <p>\$ _____</p>
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PUBLIC ELEMENTARY AND SECONDARY  
EDUCATION EXPENDITURES

I. INSTRUCTION (1000) <sup>1</sup>	AMOUNT (omit cents)
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 \$ _____
<b>Instruction Expenditures Subtotal (1000)</b> [DO NOT include tuition to other LEAs within the State (561) or Property (700) in this subtotal.]	<b>STE1</b> \$ _____

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

**II. SUPPORT SERVICES (2000)**

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

**AMOUNT  
(omit cents)**

**General Administration<sup>4</sup>  
(2300)**

	Students <sup>2</sup> (2100)	Instructional Staff <sup>3</sup> (2200)	
<b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 2. E212 \$ _____ -	Note: Include salaries only for staff in footnote 3. E213 \$ _____	Note: Include salaries only for staff in footnote 4. E214 \$ _____
<b>2. Employee benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 2.  E222 \$ _____	Note: Include employee benefits only for staff in footnote 3.  E223 \$ _____	Note: Include employee benefits only for staff in footnote 4.  E224 \$ _____
<b>3. Purchased Services (300-500)</b> [a. Include the services of medical doctors, social workers, psychologists, psychiatrists, audiologists and other consultants providing for student needs. b. Include expenditures for instructional staff (see footnote below). c. Include the services of legal firms, election services and staff relations and negotiations services. Travel for these staff is also included in a, b or c as appropriate.]	Note: Only include 3a here  E232 \$ _____	Note: Only include 3b here  E233 \$ _____	Note: Only include 3c here  E234 \$ _____
<b>4. Supplies (600)</b> [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are attendance supplies, medical supplies, films, tapes, paper supplies, books and periodicals.]	E242 \$ _____	E243 \$ _____	E244 \$ _____
<b>5. Property (700)</b> [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment and the like.]	E252 \$ _____	E253 \$ _____	E254 \$ _____
<b>6. Other (800)</b> [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E262 \$ _____	E263 \$ _____	E264 \$ _____
<b>Support Services Expenditures Subtotal (2100-2300)</b>	Subtotal 2100	Subtotal 2200	Subtotal 2300

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

<sup>3</sup>Include 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.

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

[DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	STE22 \$ _____	STE23 \$ _____	STE24 \$ _____
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II. SUPPORT SERVICES (2000)

AMOUNT  
(omit cents)

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

	School Administration <sup>5</sup> (2400)	Operations and Maintenance <sup>6</sup> (2600)	Student Transportation <sup>7</sup> (2700)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 5. E215 \$ _____	Note: Include salaries only for staff in footnote 6. E216 \$ _____	Note: Include salaries only for staff in footnote 7. E217 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 5. E225 \$ _____	Note: Include employee benefits only for staff in footnote 6. E226 \$ _____	Note: Include employee benefits only for staff in footnote 7. E227 \$ _____
3. Purchased Services (300-500) [a. Include the services of consultants, school scheduling firms, and administrative staff inservice training. b. Include the services of maintenance companies, security services, equipment repair companies and grounds upkeep concerns. c. Include the services of student busing companies and handicapped transportation services.]	Note: Only include 3a here. E235 \$ _____	Note: Only include 3b here. E236 \$ _____	Note: Only include 3c here. E237 \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are books and periodicals, energy expenditures, services received from utility companies, food expenditures from school food service programs, and routine auto and bus maintenance.]	E245 \$ _____	E246 \$ _____	E247 \$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	E255 \$ _____	E256 \$ _____	E257 \$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E265	E266	E267

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

<sup>6</sup> Include 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.

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



	\$ _____	\$ _____	\$ _____
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 Services <sup>8</sup> (2500, 2800, 2900)	Total by object (100, 200, etc.)
<b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 8. E218 \$ _____	TE21 \$ _____
<b>2. Employee Benefits (200)</b> [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 \$ _____
<b>3. Purchased Services (300-500)</b> [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 \$ _____
<b>4. Supplies (600)</b> [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books and periodicals.]	E248 \$ _____	TE24 \$ _____
<b>5. Property (700)</b> [Include expenditures for furniture and fixtures, as well as desks, file cabinets, and computers and other equipment.]	E258 \$ _____	TE25 \$ _____
<b>6. Other (800; exclude 830)</b> [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E268 \$ _____	TE26 \$ _____

<sup>8</sup>Business 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.

<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 style="text-align: center;">STE28</p> <p>\$ _____</p>	<p>Subtotal all support services (2100-2900)</p> <p style="text-align: center;">STE2T</p> <p>\$ _____</p>
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### 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) <sup>9</sup>	Enterprise Operations (3200) <sup>10</sup>
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 \$ _____
4. Supplies (600) a. [Include amounts paid for items such as silverware, trays, napkins, plates, etc.] b. [Include amounts paid for items such as computer diskettes, laser toner, etc.]	NOTE: Only include 4a here E3A14 \$ _____	NOTE: Only include 4b here E3B14 \$ _____
5. Property (700) a. [Include expenditures for oven, dishwasher, refrigerator, etc.] b. [Include expenditures for purchases of P.C.'s, modems, printers.]	NOTE: Only include 5a here E3A2 \$ _____	NOTE: Only include 5b here E3B2 \$ _____
6. Other (800); exclude Interest on Bonds (830) [Put 830 in function 5100.] 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 E3A16 \$ _____	NOTE: Only include 6b here E2B16 \$ _____
Operation of Non-Instructional Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	E3A1 \$ _____	E3B1 \$ _____

<sup>9</sup> Note 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.

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

**IV. Direct Program Support**

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

**AMOUNT  
(omit cents)**

<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 style="text-align: right;">E4A1</p> <p>\$ _____</p> <p style="text-align: right;">E4A2</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 style="text-align: right;">E4B1</p> <p>\$ _____</p> <p style="text-align: right;">E4B2</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 style="text-align: right;">E4C1</p> <p>\$ _____</p> <p style="text-align: right;">E4C2</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 style="text-align: right;">E4D</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 style="text-align: right;">E4E1</p> <p>\$ _____</p> <p style="text-align: right;">E4E2</p> <p>\$ _____</p>
<p><b>Direct Support Subtotal</b> [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 style="text-align: right;">STE4</p> <p>\$ _____</p>

**V. Current Expenditures**

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

<p style="margin: 0;">TE5</p> <p style="margin: 0;">\$ _____</p>
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VI. Facilities Acquisition and Construction Services (4000)

	AMOUNT (omit cents)
<p><b>1. Non-Property Expenditures (4100-4900)</b>  <b>(For buildings built and alterations performed by the LEAs own staff.)</b>                      [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>	E611 \$ _____
<p><b>2. Non-Property Expenditures (4100-4900)</b>  <b>(For building built and alterations performed by contractors.)</b>                      [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>	E612 \$ _____
<p><b>3. Property Expenditures</b>                      a. [Include Land and Improvements (710), expenditures for the purchase of land and the improvements thereon.]                      b. [Buildings (720), expenditures for acquiring existing buildings.]</p>	E62A (710)\$ _____ — E62B (720)\$ _____ E62 Subtotal \$ _____
<p><b>4. Equipment</b>                      [Include expenditures for the initial and additional purchase of equipment, and replacement items of equipment (730).]</p>	E63 \$ _____
<p><b>Facilities Acquisition and Construction Services Subtotal</b>                      [Sum 1, 2, 3, 4]</p>	STE6 \$ _____

VII. Other Uses (5000)

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

<p><b>a. Debt Service (5100)</b>                      [Include only long-term debt service (obligations exceeding one year).]</p>	
<p><b>1. Interest (830)</b> [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).]</p>	E7A1 \$ _____ E7A2 \$ _____
<p><b>2. Redemption of Principal (910)</b></p>	
	STE7

Other Uses Subtotal	\$ _____
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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 \$ _____
<b>Direct Cost Programs Subtotal</b> [DO NOT include Property (700) in this subtotal.]	<b>STE9</b> \$ _____

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 \$ _____
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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 \$ _____
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XII. Exclusions from Current Expenditures

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

a. Tuition paid by individuals (1310)	obtained from p. 1 (1310)
b. Transportation fees paid by individuals (1410)	obtained from p. 1 (1410)
c. Title I expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	X12C \$ _____
d. Title I carryover expenditures	X12D \$ _____
e. Title VI expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	X12E \$ _____
f. Title VI carryover expenditures	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

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

**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)

