

**Documentation for the Common Core of Data National Public
Education Financial Survey:
Fiscal Year 1988
School Year 1987-88 (Revised)**

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**I. Introduction to the Common Core of Data National Public Education Financial Survey:
Fiscal Year 1988, School Year 1987-88 (Revised)**

This documentation contains a brief description of the survey collection, along with information required to understand and access the data files. The revised data on the files are based on information from state education agencies (SEAs) for fiscal year 1988 (school year 1987-88.) There is a record for each state, the District of Columbia and five 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. 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 1988-88 Common Core of Data State Nonfiscal Survey has also been added.

This file presents revised documentation for the Fiscal Year 1988 National Public Education Finance Survey. The revised documentation file replaces the original Fiscal Year 1988 documentation file.

II. User's Guide

There is one data file containing 56 records, each record containing 50 fields. There are four record identification fields and 46 data fields. The ASCII file has a record length of 583 characters and an overall size of 32 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 section B of the User's Guide, and a survey form with data variable names in appendix C.

A. Methodology

The data are based on information reported by 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 missing and 0 responses when review indicated a correction was needed.

When data were received from the state education agency (SEA), 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.

Only those data items on the survey form with variable names in the data entry box are included on the data files. Data for the items with “ ** ” in the data entry do not exist.

Revenue for Virginia were imputed by NCES based on previous revenue data reported by Virginia. The exact imputation method is not known. The imputed revenue data for Virginia, and reported data for all other states and outlying areas are in variables R_01R, R_03R, R_04R and T_01R.

Variations in File Over Time

Beginning with the FY 1989 collection, the CCD State Fiscal survey underwent a major revision. The crosswalk (below) indicates the changes in the variable names. The expenditures in the pre-FY 1989 files may contain some expenditures by state education agencies that are excluded from the NPEFS (post-FY 1988) survey.

Item	FY 1987 & FY 1988	FY 1989 to FY 2000 and beyond
Local Revenues	R_01R	STR1
Intermediate Revenues	R_02R	R2
State Revenues	R_03R	R3
Federal Revenues	R_04R	STR4
Total Revenues	T_01R	TR
Instruction Expenditures	T_02	STE1
Support Services Expenditures	T_03	STE2T
Noninstruction Expenditures	T_04	STE3
Total Current Expenditures	T_07	TE5
Net Current Expenditures	T_15	NCE13
Average Daily Attendance	T_16	ADA

B. State Codes and Abbreviations Used in the Data File

STATE NAME	FIPS ¹	STABR ²
ALABAMA	01	AL
ALASKA	02	AK
ARIZONA	04	AZ
ARKANSAS	05	AR
CALIFORNIA	06	CA
COLORADO	08	CO
CONNECTICUT	09	CT
DELAWARE	10	DE
DISTRICT OF COLUMBIA	11	DC
FLORIDA	12	FL
GEORGIA	13	GA
HAWAII	15	HI
IDAHO	16	ID
ILLINOIS	17	IL
INDIANA	18	IN
IOWA	19	IA
KANSAS	20	KS
KENTUCKY	21	KY
LOUISIANA	22	LA
MAINE	23	ME
MARYLAND	24	MD
MASSACHUSETTS	25	MA
MICHIGAN	26	MI
MINNESOTA	27	MN
MISSISSIPPI	28	MS
MISSOURI	29	MO
MONTANA	30	MT
NEBRASKA	31	NE
NEVADA	32	NV
NEW HAMPSHIRE	33	NH
NEW JERSEY	34	NJ
NEW MEXICO	35	NM
NEW YORK	36	NY
NORTH CAROLINA	37	NC
NORTH DAKOTA	38	ND
OHIO	39	OH
OKLAHOMA	40	OK
OREGON	41	OR
PENNSYLVANIA	42	PA
RHODE ISLAND	44	RI
SOUTH CAROLINA	45	SC
SOUTH DAKOTA	46	SD

STATE NAME	FIPS¹	STABR²
TENNESSEE	47	TN
TEXAS	48	TX
UTAH	49	UT
VERMONT	50	VT
VIRGINIA	51	VA
WASHINGTON	53	WA
WEST VIRGINIA	54	WV
WISCONSIN	55	WI
WYOMING	56	WY
OUTLYING AREAS		
AMERICAN SAMOA	60	AS
GUAM	66	GU
NORTHERN MARIANAS	69	MP
PUERTO RICO	72	PR
VIRGIN ISLANDS	78	VI

NOTE : Not all states and outlying areas respond to all surveys.

¹FEDERAL INFORMATION PROCESSING STD CODES (01-78)

²POSTAL STATE ABBREVIATION CODES

C. Sample Data Tables

Table 1.—Revenues for public elementary and secondary schools, by source and state: Fiscal year 1988, School year 1987-88

State	Revenues, by source (in thousands)				
	Total	Local	Intermediate	State	Federal
United States *	\$169,561,974	\$74,118,471	\$722,402	\$84,004,415	\$10,716,687
Alabama	2,171,704	486,327	29,610	1,398,658	257,108
Alaska	777,086	198,244	---	491,540	87,302
Arizona	2,361,006	954,615	119,751	1,100,795	185,845
Arkansas	1,211,164	393,633	2,345	681,964	133,222
California	17,884,769	4,017,051	---	12,554,882	1,312,836
Colorado	2,443,132	1,367,833	1,500	953,857	119,942
Connecticut	2,890,957	1,564,616	---	1,220,872	105,469
Delaware	464,318	110,871	---	318,037	35,410
District of Columbia	484,717	427,467	2,973	2,873	51,404
Florida	7,466,975	2,864,394	---	4,104,897	497,684
Georgia	3,715,388	1,322,484	---	2,120,595	272,309
Hawaii	623,136	538	---	540,441	82,157
Idaho	580,432	160,508	---	369,979	49,945
Illinois	6,452,386	3,736,555	---	2,377,115	338,715
Indiana	3,825,865	1,487,806	6,837	2,144,522	186,699
Iowa	1,958,184	917,712	12,618	927,099	100,755
Kansas	1,773,743	800,421	119,831	765,478	88,013
Kentucky	1,819,222	421,201	---	1,185,928	212,093
Louisiana	2,541,690	851,002	---	1,406,639	284,048
Maine	886,378	374,803	---	459,028	52,547
Maryland	3,464,182	1,948,760	---	1,342,091	173,331
Massachusetts	4,485,247	2,392,800	---	1,894,326	198,121
Michigan	7,650,004	4,512,282	6,645	2,699,032	432,045
Minnesota	3,298,933	1,305,080	12,128	1,842,218	139,507
Mississippi	1,135,053	277,659	453	744,429	112,512
Missouri	3,069,758	1,546,598	95,285	1,248,175	179,700
Montana	636,045	225,473	58,728	301,888	49,956
Nebraska	1,034,017	718,300	11,846	229,261	74,610
Nevada	660,290	379,895	---	255,584	24,811
New Hampshire	748,214	666,831	---	56,753	24,630
New Jersey	7,250,514	3,878,535	---	3,079,410	292,569
New Mexico	1,028,708	128,879	---	781,229	118,600
New York	17,094,990	8,903,530	---	7,416,745	774,715
North Carolina	3,789,548	973,784	---	2,529,307	286,457
North Dakota	433,358	163,328	8,798	222,567	38,664
Ohio	6,611,187	3,065,471	514	3,206,767	338,434
Oklahoma	1,750,530	445,727	48,540	1,151,783	104,480
Oregon	1,942,303	1,234,073	38,045	537,547	132,639
Pennsylvania	8,781,585	4,259,122	33,988	4,026,972	461,503
Rhode Island	682,486	353,816	---	298,372	30,299
South Carolina	2,175,842	780,463	26,094	1,184,466	184,820
South Dakota	434,761	266,107	6,382	114,914	47,359
Tennessee	2,233,442	1,006,080	---	993,897	233,465
Texas	12,612,869	6,030,283	31,472	5,573,372	977,742
Utah	1,183,399	449,710	---	660,195	73,494
Vermont	493,874	307,062	---	165,006	21,806
Virginia*	3,940,364	2,379,053	---	1,297,437	263,876
Washington	3,218,732	593,670	3,733	2,428,119	193,211
West Virginia	1,268,654	311,740	138	853,419	103,357
Wisconsin	3,552,430	1,932,601	1,296	1,464,187	154,347
Wyoming	568,402	223,679	42,851	279,751	22,121
Outlying Areas					
American Samoa	21,047	7,753	---	0	13,295
Guam	88,106	76,526	---	0	11,580
Northern Marianas	17,876	0	---	12,143	5,733
Puerto Rico	942,179	664,926	---	0	277,253
Virgin Islands	106,533	87,050	---	0	19,483

---Data are not available.

* Data imputed by NCES based on previous data.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey", Fiscal Year 1988, School Year 1987-88.

Table 2.--Percentage distribution of revenues for public elementary and secondary

State	Total	Within-state percentage distribution			
		Local	Intermediate	State	Federal
United States *	100.0	43.7	0.4	49.5	6.3
Alabama	100.0	22.4	1.4	64.4	11.8
Alaska	100.0	25.5	---	63.3	11.2
Arizona	100.0	40.4	5.1	46.6	7.9
Arkansas	100.0	32.5	0.2	56.3	11.0
California	100.0	22.5	---	70.2	7.3
Colorado	100.0	56.0	0.1	39.0	4.9
Connecticut	100.0	54.1	---	42.2	3.6
Delaware	100.0	23.9	---	68.5	7.6
District of Columbia	100.0	88.2	0.6	0.6	10.6
Florida	100.0	38.4	---	55.0	6.7
Georgia	100.0	35.6	---	57.1	7.3
Hawaii	100.0	0.1	---	86.7	13.2
Idaho	100.0	27.7	---	63.7	8.6
Illinois	100.0	57.9	---	36.8	5.2
Indiana	100.0	38.9	0.2	56.1	4.9
Iowa	100.0	46.9	0.6	47.3	5.1
Kansas	100.0	45.1	6.8	43.2	5.0
Kentucky	100.0	23.2	---	65.2	11.7
Louisiana	100.0	33.5	---	55.3	11.2
Maine	100.0	42.3	---	51.8	5.9
Maryland	100.0	56.3	---	38.7	5.0
Massachusetts	100.0	53.3	---	42.2	4.4
Michigan	100.0	59.0	0.1	35.3	5.6
Minnesota	100.0	39.6	0.4	55.8	4.2
Mississippi	100.0	24.5	0.0	65.6	9.9
Missouri	100.0	50.4	3.1	40.7	5.9
Montana	100.0	35.4	9.2	47.5	7.9
Nebraska	100.0	69.5	1.1	22.2	7.2
Nevada	100.0	57.5	---	38.7	3.8
New Hampshire	100.0	89.1	---	7.6	3.3
New Jersey	100.0	53.5	---	42.5	4.0
New Mexico	100.0	12.5	---	75.9	11.5
New York	100.0	52.1	---	43.4	4.5
North Carolina	100.0	25.7	---	66.7	7.6
North Dakota	100.0	37.7	2.0	51.4	8.9
Ohio	100.0	46.4	0.0	48.5	5.1
Oklahoma	100.0	25.5	2.8	65.8	6.0
Oregon	100.0	63.5	2.0	27.7	6.8
Pennsylvania	100.0	48.5	0.4	45.9	5.3
Rhode Island	100.0	51.8	---	43.7	4.4
South Carolina	100.0	35.9	1.2	54.4	8.5
South Dakota	100.0	61.2	1.5	26.4	10.9
Tennessee	100.0	45.0	---	44.5	10.5
Texas	100.0	47.8	0.2	44.2	7.8
Utah	100.0	38.0	---	55.8	6.2
Vermont	100.0	62.2	---	33.4	4.4
Virginia*	100.0	60.4	---	32.9	6.7
Washington	100.0	18.4	0.1	75.4	6.0
West Virginia	100.0	24.6	0.0	67.3	8.1
Wisconsin	100.0	54.4	0.0	41.2	4.3
Wyoming	100.0	39.4	7.5	49.2	3.9

Outlying Areas					
American Samoa	100.0	36.8	---	0.0	63.2
Guam	100.0	86.9	---	0.0	13.1
Northern Marianas	100.0	0.0	---	67.9	32.1
Puerto Rico	100.0	70.6	---	0.0	29.4
Virgin Islands	100.0	81.7	---	0.0	18.3

---Data are not available.

* Data imputed by NCES based on previous data.

NOTE: Detail may not add to totals due to rounding. National figures do not include outlying areas. (CCD), "National Public Education Financial Survey", Fiscal Year 1988, School Year 1987-88.

Table 3.--Current expenditures for public elementary and secondary schools, by function and state: Fiscal year 1988, School year 1987-88

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	\$157,097,951	\$96,966,550	\$54,941,056	\$5,190,345
Alabama	1,873,390	1,192,924	571,442	109,024
Alaska	756,577	463,235	279,223	14,119
Arizona	2,002,395	1,170,636	785,548	46,210
Arkansas	1,211,156	747,173	407,622	56,361
California	17,402,063	10,303,057	6,575,734	523,272
Colorado	2,172,563	1,297,046	829,251	46,266
Connecticut	2,748,567	1,782,708	914,662	51,197
Delaware	440,631	295,425	134,819	10,386
District of Columbia	489,357	341,535	119,801	28,021
Florida	6,288,977	3,616,668	2,464,879	207,431
Georgia	3,549,038	2,288,898	1,187,172	72,969
Hawaii	608,264	376,493	201,417	30,355
Idaho	532,274	330,274	176,129	25,871
Illinois	6,923,298	4,172,325	2,520,666	230,308
Indiana	3,330,525	2,076,217	1,180,747	73,561
Iowa	1,859,173	1,099,170	708,431	51,573
Kansas	1,568,041	919,817	591,361	56,863
Kentucky	1,741,799	1,291,621	367,667	82,510
Louisiana	2,289,241	1,308,574	798,808	181,859
Maine	839,860	586,469	232,160	21,231
Maryland	3,128,165	1,944,238	1,121,857	62,071
Massachusetts	4,098,062	2,660,673	1,328,106	109,282
Michigan	6,913,261	3,938,089	2,817,145	158,028
Minnesota	2,981,209	1,863,654	981,165	136,389
Mississippi	1,221,560	769,899	355,006	96,654
Missouri	2,747,234	1,684,123	992,462	70,649
Montana	590,226	364,028	189,791	36,407
Nebraska	995,235	643,270	327,290	24,675
Nevada	555,272	340,619	206,345	8,308
New Hampshire	677,507	435,836	232,792	8,879
New Jersey	6,621,860	4,238,134	2,199,891	183,835
New Mexico	916,305	526,459	342,102	47,744
New York	16,073,392	10,505,139	5,070,355	497,898
North Carolina	3,424,194	2,229,418	1,061,545	133,232
North Dakota	385,427	237,172	132,139	16,116
Ohio	6,446,903	3,759,496	2,485,029	202,378
Oklahoma	1,692,283	1,159,773	468,039	64,471
Oregon	1,944,657	1,090,681	786,417	67,559
Pennsylvania	7,679,986	4,712,060	2,711,644	256,282
Rhode Island	663,800	446,057	200,711	17,032
South Carolina	1,932,502	1,192,878	640,406	99,218
South Dakota	389,436	232,666	134,068	22,702
Tennessee	2,352,183	1,668,783	528,199	155,201
Texas	10,791,854	6,511,715	3,853,872	426,267
Utah	974,666	642,954	294,622	37,089
Vermont	456,992	305,266	145,102	6,624
Virginia	3,793,475	2,480,178	1,218,721	94,577
Washington	3,005,980	1,761,402	1,143,564	101,013
West Virginia	1,231,966	595,078	575,459	61,429
Wisconsin	3,318,247	2,085,505	1,171,981	60,761
Wyoming	466,921	281,044	177,690	8,186
Outlying Area				
American Samoa	20,186	10,717	5,780	3,690
Guam	76,359	55,426	17,638	3,295
Northern Marianas	19,694	8,015	8,858	2,821
Puerto Rico	935,392	632,791	157,027	145,575
Virgin Islands	89,217	48,174	34,038	7,005

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey", Fiscal Year 1988, School Year 1987-88.

Table 4.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: Fiscal year 1988, School year 1987-88

State	Total	Within-state percentage distribution		
		Instruction	Support services	Noninstruction
United States	100.0	61.7	35.0	3.3
Alabama	100.0	63.7	30.5	5.8
Alaska	100.0	61.2	36.9	1.9
Arizona	100.0	58.5	39.2	2.3
Arkansas	100.0	61.7	33.7	4.7
California	100.0	59.2	37.8	3.0
Colorado	100.0	59.7	38.2	2.1
Connecticut	100.0	64.9	33.3	1.9
Delaware	100.0	67.0	30.6	2.4
District of Columbia	100.0	69.8	24.5	5.7
Florida	100.0	57.5	39.2	3.3
Georgia	100.0	64.5	33.5	2.1
Hawaii	100.0	61.9	33.1	5.0
Idaho	100.0	62.0	33.1	4.9
Illinois	100.0	60.3	36.4	3.3
Indiana	100.0	62.3	35.5	2.2
Iowa	100.0	59.1	38.1	2.8
Kansas	100.0	58.7	37.7	3.6
Kentucky	100.0	74.2	21.1	4.7
Louisiana	100.0	57.2	34.9	7.9
Maine	100.0	69.8	27.6	2.5
Maryland	100.0	62.2	35.9	2.0
Massachusetts	100.0	64.9	32.4	2.7
Michigan	100.0	57.0	40.7	2.3
Minnesota	100.0	62.5	32.9	4.6
Mississippi	100.0	63.0	29.1	7.9
Missouri	100.0	61.3	36.1	2.6
Montana	100.0	61.7	32.2	6.2
Nebraska	100.0	64.6	32.9	2.5
Nevada	100.0	61.3	37.2	1.5
New Hampshire	100.0	64.3	34.4	1.3
New Jersey	100.0	64.0	33.2	2.8
New Mexico	100.0	57.5	37.3	5.2
New York	100.0	65.4	31.5	3.1
North Carolina	100.0	65.1	31.0	3.9
North Dakota	100.0	61.5	34.3	4.2
Ohio	100.0	58.3	38.5	3.1
Oklahoma	100.0	68.5	27.7	3.8
Oregon	100.0	56.1	40.4	3.5
Pennsylvania	100.0	61.4	35.3	3.3
Rhode Island	100.0	67.2	30.2	2.6
South Carolina	100.0	61.7	33.1	5.1
South Dakota	100.0	59.7	34.4	5.8
Tennessee	100.0	70.9	22.5	6.6
Texas	100.0	60.3	35.7	3.9
Utah	100.0	66.0	30.2	3.8
Vermont	100.0	66.8	31.8	1.4
Virginia	100.0	65.4	32.1	2.5
Washington	100.0	58.6	38.0	3.4
West Virginia	100.0	48.3	46.7	5.0
Wisconsin	100.0	62.8	35.3	1.8
Wyoming	100.0	60.2	38.1	1.8
Outlying Areas				
American Samoa	100.0	53.1	28.6	18.3
Guam	100.0	72.6	23.1	4.3
Northern Marianas	100.0	40.7	45.0	14.3
Puerto Rico	100.0	67.6	16.8	15.6
Virgin Islands	100.0	54.0	38.2	7.9

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey", Fiscal Year 1988, School Year 1987-88.

Appendix A: Record Layout and Data Element Description

Fiscal Year 1988 (IMPUTED FILE)

(RECFM=V, LRECL=583, 56 PHYSICAL RECORDS)

The file contains imputed data for fiscal year 1988, sorted by state (FIPS)

<u>Variable</u>	<u>Type</u>	<u>Position</u>	<u>Length</u>	<u>Description</u>
SURVYEAR	N	001- 002	2	SURVEY YEAR (88)
FIPS	N	003- 004	2	FIPS STATE CODE (01-78)
STABR	AN	005- 006	2	POSTAL ABBREVIATION
NAME	AN	007- 031	25	FULL NAME OF STATE OR TERRITORY
R__01	N	032- 043	12	REVENUES FROM LOCAL SOURCES
R__02	N	044- 055	12	REVENUES FROM INTERMEDIATE SOURCES
R__03	N	056- 067	12	REVENUES FROM STATE SOURCES
R__04	N	068- 079	12	REVENUES FROM FEDERAL SOURCES
T__01	N	080- 091	12	TOTAL REV TO LEA FROM ALL SOURCES
E__01	N	092- 103	12	CUR-EXP-INSTRUCTION-BY LSD
E__02	N	104- 115	12	CUR EXP-INSTRUCTION-BY STATE/OTH AGY
T__02	N	116- 127	12	TOTAL CUR EXP-INSTRUCTION
E__03	N	128- 139	12	CUR EXP-SUPPORT SERVICES-LSD
E__04	N	140- 151	12	CUR EXP-SUPPORT SERVICES-STATE/OTH AGY
T__03	N	152- 163	12	TOTAL CUR EXP-SUPPORT SERVICES
E__05	N	164- 175	12	CUR EXP-NONINST-LSD
E__06	N	176- 187	12	CUR EXP-NONINST-STATE/OTH AGY
T__04	N	188- 199	12	TOTAL CUR EXP-NONINSTRUCTIONAL
T__05	N	200- 211	12	TOTAL CUR EXP-BY LSD
T__06	N	212- 223	12	TOTAL CUR EXP-BY STATE/OTH AGY
T__07	N	224- 235	12	TOTAL CURRENT EXPENDITURES
X__01	N	236- 247	12	EXCLUSIONS-TUITION/TRANS FEES-BY LSD
X__02	N	248- 259	12	EXCLUS-TUITION/TRANS FEES-ST/OTH AGY
T__08	N	260- 271	12	TOTAL EXCLUSIONS-TUITION/TRANS FEES
X__03	N	272- 283	12	EXCLUSIONS-CHAPTER 1-BY LSD
X__04	N	284- 295	12	EXCLUSIONS-CHAPTER 1-BY STATE/OTH AGY
T__09	N	296- 307	12	TOTAL EXCLUSIONS-CHAPTER 1
T__12	N	308- 319	12	TOTAL EXCLUSIONS-BY LSD
T__13	N	320- 331	12	TOTAL EXCLUSIONS-BY STATE/OTH AGY
T__14	N	332- 343	12	TOTAL EXCLUSIONS
C__01	N	344- 355	12	CUR EXP PL97-35-LSD
C__02	N	356- 367	12	CUR EXP PL97-35-STATE/OTH AGY
T__15	N	368- 379	12	TOTAL CUR EXP FOR PURPOSES OF PL97-35
T__16	N	380- 391	12	TOTAL ADA FOR FISCAL YEAR
F__01	N	392- 403	12	EMPLOYEE BENEFITS-LEA
F__03	N	404- 415	12	EMPLOYEE BENEFITS-OTH AGY
T__27	N	416- 427	12	TOTAL EMPLOYEE BENEFITS

<u>Variable</u>	<u>Type</u>	<u>Position</u>	<u>Length</u>	<u>Description</u>
F__02	N	428- 439	12	OTHER FIXED CHARGES-LEA
F__04	N	440- 451	12	OTHER FIXED CHARGES-STATE/OTH AGY
T__28	N	452- 463	12	TOTAL OTHER FIXED CHARGES
T__25	N	464- 475	12	TOTAL FIXED CHARGES-LEA
T__26	N	476- 487	12	TOTAL FIXED CHARGES-STATE/OTH AGY
T__29	N	488- 499	12	TOTAL FIXED CHARGES
X__05	N	500- 511	12	EXCLUSIONS-CHAPTER II-BY LSD
X__06	N	512- 523	12	EXCLUSIONS-CHAPTER II-BY STATE/OTH AGY
T__10	N	524- 535	12	TOTAL EXCLUSIONS-CHAPTER II
R__01R	N	536- 547	12	REVENUES FROM LOCAL SOURCES IMPUTED
R__03R	N	548- 559	12	REVENUES FROM STATE SOURCES IMPUTED
R__04R	N	560- 571	12	REVENUES FROM FEDERAL SOURCES IMPUTED
T__01R	N	572- 583	12	TOTAL REV TO LEA FROM ALL SOURCES IMPUTED

Appendix B: Glossary

This appendix defines the terms appearing in the CCD collection instruments and reporting instructions.

CCD

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

Community services

A functional category of expenditures (3300) for such services as swimming pools, day care centers, and programs for the elderly. Community services expenditures reported in this publication are funds for the use of these services by public education students. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Current expenditures

Comprise the functional categories instruction (1000), support services (2000), and noninstructional services (3000). These are expenditures for the day-to-day operation of public elementary and secondary education, distinct from long-term expenditures and expenditures for other types of education. Property expenditures are excluded from current expenditure subtotals. (Total current expenditures for public elementary and secondary education is variable name T_07.)

Debt service

A subfunction (5100) within the expenditure function "other uses" (5000). It includes only long-term debt service (obligations exceeding one year). This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Direct program support

Expenditures made by state education agencies for, or on behalf of, local education agencies. The majority of these expenditures are for teachers' retirement funds; the rest include expenditures for textbooks, busing, and special programs such as education for disabled students. Although states often report these expenditures in the appropriate function, these expenditures are sometimes lumped together under the heading direct program support in which case, NCES distributes them into function and object after consultation with state officials. Direct program support expenditures are embedded in total state expenditures by major function grouping, and in subtotal items (items: E_02, T_02, E_04, T_03, E_06, T_04, T_06, T_07, X_02, T_08, X_04, T_09, T_13, T_14, C_02, T_15, F_03, T_27, F_04, T_28, T_26, T_29, X_06, T_10).

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. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Employee benefits

One of six expenditure objects (200). It is for expenditures made in addition to gross salary that are not paid directly to employees. It includes amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance, social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave). (Variable name T_27.)

Enterprise operations

A subfunction (3200) of the function noninstructional services (3000). Enterprise operations are activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by local education agencies. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

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. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

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. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Federal revenues

Are reported in four categories: 1) unrestricted and restricted grants-in-aid direct from the federal government, 2) unrestricted and restricted grants-in-aid direct through the state, 3) grants-in-aid through other intermediate agencies, and 4) other federal revenues (including payments in lieu of taxes). (Variable name R_04.)

Fixed charges

Fixed charges include employee benefits, payments for liability and casualty insurance, rental expenditures, interest on short-term loans, and judgments against LEAs. (Variable name T_27, T_28

and T_29.)

Food services

A subfunction (3100) of the function noninstructional services (3000). Food services are activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Function

A category of expenditure, defining the activity supported by the service or commodity bought.

General administration

One of nine subfunctions (2300) within the expenditure function support services (2000). It includes expenditures for the board of education and administration of Local Education Agencies. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Instruction

Activity between teachers and students. Instruction expenditures includes salaries and benefits for teachers and instructional aides, supplies, and purchased services such as instruction via television. Tuition expenditures to other LEAs are also included here. (Variable name T_02.)

Instructional staff support services

One of nine subfunctions (2200) within the expenditure function support services (2000). It includes instructional staff training, educational media (library and audiovisual), and other instructional staff support services. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

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). (Variable name R_02.)

LEA

Local education agency, also called school district, board of education, or local school district (LSD).

Local revenues

Funds produced within the boundaries of an LEA that are available for the use of the LEA. These revenues include money collected by other government units for use by the LEA. Local revenues

include: property taxes, non-property taxes, parent government contributions, student fees, and other local sources. (Variable name R_01.)

Noninstruction

A grouping of expenditures for food services and enterprise operations. (Variable name T_04.)

NPEFS

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

Object

A category of expenditure, defining the service or commodity bought.

Operations and maintenance

One of nine subfunctions (2600) within the expenditure function support services (2000). It includes expenditures for the supervision of operations and maintenance, operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Purchased services

One of six expenditure objects. It is for professional and technical services, and the renting of equipment. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

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. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

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. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

School administration

One of nine subfunctions (2400) within the expenditure function support services (2000). It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

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 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.

Student support services

One of nine subfunctions (2100) within the expenditure function support services (2000). It includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Student transportation

One of nine subfunctions (2700) within the expenditure function support services (2000). It includes expenses for the supervision, vehicle operation, monitoring, and vehicle servicing and maintenance associated with student transportation services. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

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. This item was collected beginning with the FY 1989 (SY 1988-89) survey.

Support services

An expenditure function (2000) divided into nine subfunctions: student support services (2100), instructional staff support (2200), general administration support services (2300), school administration support services (2400), operations and maintenance (2600), student transportation support services (2700), and other support services (2500, 2800, 2900). (Variable name T_03.)

**Appendix C:
National Public Education Financial Survey Form**

U.S. DEPARTMENT OF EDUCATION WASHINGTON, D.C. 20208 National Center for Education Statistics COMMON CORE OF DATA PART VI-REVENUES AND CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION FISCAL YEAR 1988	FORM APPROVED O.M.B. No. 1850-0067 EXP. DATE: 12/31/89	
	DUE DATE: MARCH 16, 1989	
NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NO.(Include area code, extension)

INSTRUCTIONS

- | | |
|---|--|
| <p>1. This report is authorized by law (20 U.S.C. 1221e-1). While you are not required to complete Section I, you are required to complete Sections II, III, and IV under the Education Consolidation and Improvement Act of 1981, P.L. 97-35.</p> <p>2. IMPORTANT NOTE: All of the account classifications used for this report are defined in the NCES publication, Financial Accounting for Local and State School Systems, June 1980.</p> | <p>3. Do not leave any cell blank. Missing or not applicable data are to be identified in the response.</p> <p>M Use an "M" when the data are missing, where a value is expected by no value was measured.</p> <p>N Use an "N" for "Not Applicable", where a value is neither expected nor measured.</p> <p>0 Use a zero"(0)" only for those cases where a numerical value was measured and no quantity was found.</p> |
|---|--|

I. LOCAL EDUCATION AGENCY REVENUES, BY SOURCE	
SUMMARY OF REVENUE SOURCES	TOTAL (in whole dollars)
A. 1000 REVENUES FROM LOCAL SOURCES	R__01
B. 2000 REVENUES FROM INTERMEDIATE SOURCES	R__02
C. 3000 REVENUE FROM STATE SOURCES	R__03
D. 4000 REVENUES FROM FEDERAL SOURCES	R__04
E. TOTAL REVENUES TO LOCAL EDUCATION AGENCIES (Sum of lines A. through D.)	T__01

II. CURRENT EXPENDITURES FOR FREE PUBLIC ELEMENTARY AND SECONDARY EDUCATION MADE BY LOCAL EDUCATION AGENCIES AND FOR AND ON BEHALF OF LOCAL EDUCATION AGENCIES BY OTHER AGENCIES, BY FUNCTION

A. CURRENT EXPENDITURES BY FUNCTION	BY LOCAL SCHOOL DISTRICTS (in whole dollars)	BY STATE AND OTHER AGENCIES (in whole dollars)	TOTAL (in whole dollars)
1. 1000 INSTRUCTION (include fixed charges)	E__01	E__02	T__02
2. 2000 SUPPORT SERVICES (include fixed charges)	E__03	E__04	T__03
3. 3000 NONINSTRUCTION SERVICES (include fixed charges)	E__05	E__06	T__04
4. TOTAL CURRENT EXPENDITURES (Sum of lines A.1-A.3)	T__05	T__06	T__07
B. EXCLUSIONS: CURRENT EXPENDITURES FROM THE REVENUE SOURCES LISTED BELOW			
1. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS AND PATRONS	X__01	X__02	T__08
2. CHAPTER 1. EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (Public Law 97-35), i.e., BASIC GRANTS TO LEAS AND STATE AGENCY GRANT OF HANDICAPPED AND MIGRATORY CHILDREN	X__03	X__04	T__09
3. EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (Public Law 97-35)	X__05	X__06	T__10
4. TOTAL EXCLUSIONS (Sum of lines B.1-B.3)	T__12	T__13	T__14
C. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 97-35 (Line A.4 MINUS B.4)	C__01	C__02	T__15

NOTE: Make sure that the fixed charges reported in Part V. Special Exhibit, are distributed to each of the functions listed in Section A. above, and also included in Item A.4, total current expenditures.

III. TOTAL NUMBER OF DAYS ATTENDED BY STUDENTS DURING REGULAR SCHOOL YEAR AND SUMMER SCHOOL

NOTE: Include your definition of school year and school day in the Quality of Data submission.

ITEM	DAYS OF ATTENDANCE
A. NUMBER OF DAYS IN REGULAR SCHOOL YEAR	**
B. NUMBER OF DAYS IN FREE SUMMER SCHOOL	**
C. AGGREGATE NUMBER OF DAYS OF STUDENT ATTENDANCE DURING REGULAR SCHOOL YEAR	**
D. AGGREGATE NUMBER OF DAYS OF STUDENT ATTENDANCE DURING FREE SUMMER SCHOOL	**

IV. WORKSHEET FOR COMPUTING EXPENDITURES FOR NON INSTRUCTIONAL SERVICES

The attached worksheet is provided to aid in the computation of the expenditures to be reported as non instructional services expenditures. For purposes of this report, do not include current expenditures for community services provided by the LEAs. Expenditures for non instructional services shall include only those made for food services, student body activities, and other enterprise activities. (Net expenditures only, i.e., gross expenditures less gross receipts.)

A. FOOD SERVICES Two methods are approved for the computation of net food services expenditures. Use the method which best reflects net food services current expenditures for the KEAs in your state.

Method I. Total case expenditures made from revenue receipts <i>(in whole dollars)</i>	Method II. Expenditures less revenue receipts <i>(in whole dollars)</i>														
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%;">1. FEDERAL SOURCES</td><td style="width: 20%; text-align: center;">**</td></tr> <tr><td>2. STATE SOURCES</td><td style="text-align: center;">**</td></tr> <tr><td>3. LOCAL SOURCES (Not including gross receipts from the sale of lunches)</td><td style="text-align: center;">**</td></tr> <tr><td>4. NET EXPENDITURES (Sum of lines 1,2, and 3)</td><td style="text-align: center;">**</td></tr> </table>	1. FEDERAL SOURCES	**	2. STATE SOURCES	**	3. LOCAL SOURCES (Not including gross receipts from the sale of lunches)	**	4. NET EXPENDITURES (Sum of lines 1,2, and 3)	**	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%;">1. GROSS EXPENDITURES</td><td style="width: 20%; text-align: center;">**</td></tr> <tr><td>2. LUNCH SALES RECEIPTS</td><td style="text-align: center;">**</td></tr> <tr><td>3. NET EXPENDITURES (Line 1 minus line 2)</td><td style="text-align: center;">**</td></tr> </table>	1. GROSS EXPENDITURES	**	2. LUNCH SALES RECEIPTS	**	3. NET EXPENDITURES (Line 1 minus line 2)	**
1. FEDERAL SOURCES	**														
2. STATE SOURCES	**														
3. LOCAL SOURCES (Not including gross receipts from the sale of lunches)	**														
4. NET EXPENDITURES (Sum of lines 1,2, and 3)	**														
1. GROSS EXPENDITURES	**														
2. LUNCH SALES RECEIPTS	**														
3. NET EXPENDITURES (Line 1 minus line 2)	**														

B. ENTERPRISE ACTIVITIES. Report net expenditures from local tax sources only, i.e., gross expenditures less gross receipts.

ITEM	TOTAL <i>(in whole dollars)</i>
1. STUDENT BODY ACTIVITIES	**
2. OTHER ENTERPRISE ACTIVITIES	**
3. TOTAL NET EXPENDITURES FOR ENTERPRISE ACTIVITIES <i>(Sum of lines 1 and 2)</i>	**

C. RECAPULATION. Bring the amounts shown above to the categories listed below. Post the totals (line C.3 below), on Section II. line A.3, Non instructional services.

ITEM	By local agencies <i>(in whole dollars)</i>	By other agencies <i>(in whole dollars)</i>	TOTAL <i>(in whole dollars)</i>
1. NET FOOD SERVICE EXPENDITURES	**	**	**
2. NET ENTERPRISE ACTIVITY EXPENDITURES	**	**	**
3. TOTAL NONINSTRUCTIONAL SERVICES (Sum of lines 1 and 2)	**	**	**

V. SPECIAL EXHIBIT – FIXED CHARGES

Report employee benefits separately from other fixed charges and indicate the amounts expended by local education agencies and those expended for/on behalf of local agencies by other agencies.

1. Employee benefits include expenditures made on behalf of employees including employer contributions to retirement systems, FICA, health and life insurance premiums, workman’s compensation, sabbatical leave, etc.
2. Other fixed charges include payments for liability and casualty insurance premiums, rental, interest on short-term current loans, and judgments against local agencies.

EXPENDITURES FOR FIXED CHARGES	LOCAL EDUCATION AGENCIES <i>(in whole dollars)</i>	FOR/ON BEHALF OF LEAS BY OTHER AGENCIES <i>(in whole dollars)</i>	TOTALS <i>(in whole dollars)</i>
A. EMPLOYEE BENEFITS	F__01	F__03	T__27
B. OTHER FIXED CHARGES	F__02	F__04	T__28
C. TOTAL FIXED CHARGES	T__25	T__26	T__29
<i>NOTE: Fixed charges should be included in Part II. A, Current Expenditures By Function.</i>			