

**Documentation for the Common Core of Data National  
Public Education Financial Survey:  
Fiscal Year 1989  
School Year 1988-89 (Revised)**

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**I. Introduction to the Common Core of Data National Public Education Financial Survey:  
Fiscal Year 1989, School Year 1988-89 (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 1989 (school year 1988-89.) 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 1988-89 Common Core of Data State Nonfiscal Survey has also been added.

This file presents revised documentation for the Fiscal Year 1989 National Public Education Finance Survey. The revised documentation file replaces the original Fiscal Year 1989 documentation file.

**II. User's Guide**

There is one data file containing 56 records, each record containing 135 fields. There are four record identification fields and 131 data fields. The ASCII file has a record length of 1603 characters and an overall size of 88 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.

#### 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_01	STR1
Intermediate Revenues	R_02	R2
State Revenues	R_03	R3
Federal Revenues	R_04	STR4
Total Revenues	T_01	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

The FY 1989 NPEFS collection was the first year that data were collected using the NPEFS form. Some states reported data in the earlier format (FY 1988) and those data were used to estimate the more detailed data contained in this file.

## B. State Codes and Abbreviations Used in the Data File

STATE NAME	FIPS <sup>1</sup>	STABR <sup>2</sup>
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
TENNESSEE	47	TN
TEXAS	48	TX

<b>STATE NAME</b>	<b>FIPS<sup>1</sup></b>	<b>STABR<sup>2</sup></b>
UTAH	49	UT
VERMONT	50	VT
VIRGINIA	51	VA
WASHINGTON	53	WA
WEST VIRGINIA	54	WV
WISCONSIN	55	WI
WYOMING	56	WY
<b>OUTLYING AREAS</b>		
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.

<sup>1</sup>FEDERAL INFORMATION PROCESSING STD CODES (01-78).

<sup>2</sup>POSTAL STATE ABBREVIATION CODES.

**C. Sample Data Tables**

**Table 1.—Revenues for public elementary and secondary schools, by source and state: Fiscal year 1989, School year 1988-89**

State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
<b>United States</b>	<b>\$192,016,374</b>	<b>\$87,577,199</b>	<b>\$768,263</b>	<b>\$91,768,911</b>	<b>\$11,902,001</b>
Alabama	2,552,053	704,626	0	1,574,361	273,066
Alaska	864,292	215,001	0	549,468	99,822
Arizona	2,589,909	1,095,575	120,226	1,165,043	209,066
Arkansas	1,473,751	500,241	3,647	826,797	143,066
California	22,208,938	5,900,054	0	14,755,475	1,553,408
Colorado	2,531,015	1,446,169	1,321	965,623	117,902
Connecticut	3,116,060	1,627,256	0	1,407,684	81,120
Delaware	500,642	121,102	0	342,391	37,149
District of Columbia	521,094	466,490	0	---	54,604
Florida	8,396,809	3,513,891	0	4,340,627	542,291
Georgia	4,693,011	1,895,160	0	2,507,354	290,497
Hawaii	682,202	18,119	0	594,173	69,910
Idaho	651,136	210,873	1	387,950	52,311
Illinois	8,039,848	4,986,682	0	2,553,080	500,087
Indiana	4,372,707	1,733,588	7,733	2,429,991	201,396
Iowa	2,072,991	951,562	10,994	1,011,858	98,577
Kansas	1,920,927	854,281	131,811	836,531	98,304
Kentucky	2,071,522	455,039	0	1,409,846	206,637
Louisiana	2,787,869	1,022,884	0	1,471,391	293,594
Maine	1,027,134	424,551	0	546,008	56,575
Maryland	3,804,336	2,166,156	0	1,450,137	188,043
Massachusetts	4,874,196	2,643,107	0	1,987,808	243,281
Michigan	8,349,126	5,185,501	5,364	2,715,658	442,602
Minnesota	3,665,226	1,445,347	97,654	1,965,963	156,262
Mississippi	1,440,070	379,794	966	827,323	231,988
Missouri	3,442,018	1,860,586	17,865	1,365,067	198,500
Montana	662,104	231,371	63,061	308,486	59,186
Nebraska	1,214,451	879,698	14,261	244,802	75,690
Nevada	757,832	447,818	0	277,870	32,143
New Hampshire	826,358	731,897	0	69,663	24,798
New Jersey	7,992,886	4,319,900	0	3,362,505	310,480
New Mexico	1,142,068	163,628	0	839,141	139,300
New York	18,764,256	9,752,232	41,575	8,101,488	868,961
North Carolina	4,279,584	1,164,554	0	2,828,086	286,944
North Dakota	469,629	198,758	7,849	219,852	43,170
Ohio	8,243,196	4,176,069	10,171	3,607,382	449,575
Oklahoma	2,127,862	773,189	48,323	1,188,411	117,939
Oregon	2,315,455	1,538,714	38,525	585,464	152,751
Pennsylvania	9,149,691	4,838,263	10,328	3,792,725	508,376
Rhode Island	753,042	388,593	0	324,392	40,056
South Carolina	2,453,008	1,009,920	15,062	1,227,429	200,598
South Dakota	468,670	288,810	6,509	118,752	54,600
Tennessee	2,731,861	1,196,655	27,740	1,257,920	249,546
Texas	13,110,312	6,422,562	37,923	5,670,469	979,357
Utah	1,223,569	457,079	0	684,084	82,406
Vermont	507,918	305,878	5,201	171,522	25,317
Virginia	4,636,663	2,826,918	0	1,568,895	240,850
Washington	3,775,829	878,619	44	2,671,872	225,294
West Virginia	1,290,156	358,056	79	831,153	100,868
Wisconsin	3,904,897	2,180,678	0	1,556,530	167,690
Wyoming	566,196	223,710	44,028	272,412	26,046
Outlying Areas					
American Samoa	24,385	42	0	7,425	16,918
Guam	104,724	94,499	0	0	10,225
Northern Marianas	19,724	0	0	13,040	6,683
Puerto Rico	1,096,135	5,200	0	707,466	383,469
Virgin Islands	132,329	106,545	0	---	25,784

---Data are not available.

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 1989, School Year 1988-89.

**Table 2.--Percentage distribution of revenues for public elementary and secondary schools by source and state: Fiscal year 1989, School year 1988-89**

State	Total	Within-state percentage distribution			
		Local	Intermediate	State	Federal
<b>United States</b>	<b>100.0</b>	45.6	0.4	47.8	6.2
Alabama	100.0	27.6	0.0	61.7	10.7
Alaska	100.0	24.9	0.0	63.6	11.5
Arizona	100.0	42.3	4.6	45.0	8.1
Arkansas	100.0	33.9	0.2	56.1	9.7
California	100.0	26.6	0.0	66.4	7.0
Colorado	100.0	57.1	0.1	38.2	4.7
Connecticut	100.0	52.2	0.0	45.2	2.6
Delaware	100.0	24.2	0.0	68.4	7.4
District of Columbia	100.0	89.5	0.0	---	10.5
Florida	100.0	41.8	0.0	51.7	6.5
Georgia	100.0	40.4	0.0	53.4	6.2
Hawaii	100.0	2.7	0.0	87.1	10.2
Idaho	100.0	32.4	0.0	59.6	8.0
Illinois	100.0	62.0	0.0	31.8	6.2
Indiana	100.0	39.6	0.2	55.6	4.6
Iowa	100.0	45.9	0.5	48.8	4.8
Kansas	100.0	44.5	6.9	43.5	5.1
Kentucky	100.0	22.0	0.0	68.1	10.0
Louisiana	100.0	36.7	0.0	52.8	10.5
Maine	100.0	41.3	0.0	53.2	5.5
Maryland	100.0	56.9	0.0	38.1	4.9
Massachusetts	100.0	54.2	0.0	40.8	5.0
Michigan	100.0	62.1	0.1	32.5	5.3
Minnesota	100.0	39.4	2.7	53.6	4.3
Mississippi	100.0	26.4	0.1	57.5	16.1
Missouri	100.0	54.1	0.5	39.7	5.8
Montana	100.0	34.9	9.5	46.6	8.9
Nebraska	100.0	72.4	1.2	20.2	6.2
Nevada	100.0	59.1	0.0	36.7	4.2
New Hampshire	100.0	88.6	0.0	8.4	3.0
New Jersey	100.0	54.0	0.0	42.1	3.9
New Mexico	100.0	14.3	0.0	73.5	12.2
New York	100.0	52.0	0.2	43.2	4.6
North Carolina	100.0	27.2	0.0	66.1	6.7
North Dakota	100.0	42.3	1.7	46.8	9.2
Ohio	100.0	50.7	0.1	43.8	5.5
Oklahoma	100.0	36.3	2.3	55.9	5.5
Oregon	100.0	66.5	1.7	25.3	6.6
Pennsylvania	100.0	52.9	0.1	41.5	5.6
Rhode Island	100.0	51.6	0.0	43.1	5.3
South Carolina	100.0	41.2	0.6	50.0	8.2
South Dakota	100.0	61.6	1.4	25.3	11.6
Tennessee	100.0	43.8	1.0	46.0	9.1
Texas	100.0	49.0	0.3	43.3	7.5
Utah	100.0	37.4	0.0	55.9	6.7
Vermont	100.0	60.2	1.0	33.8	5.0
Virginia	100.0	61.0	0.0	33.8	5.2
Washington	100.0	23.3	0.0	70.8	6.0
West Virginia	100.0	27.8	0.0	64.4	7.8
Wisconsin	100.0	55.8	0.0	39.9	4.3
Wyoming	100.0	39.5	7.8	48.1	4.6
Outlying Areas					
American Samoa	100.0	0.2	0.0	30.4	69.4
Guam	100.0	90.2	0.0	0.0	9.8
Northern Marianas	100.0	0.0	0.0	66.1	33.9
Puerto Rico	100.0	0.5	0.0	64.5	35.0
Virgin Islands	100.0	80.5	0.0	---	19.5

---Data are not available.

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 1989, School Year 1988-89.



**Table 3.--Current expenditures for public elementary and secondary schools, by function and state:  
Fiscal year 1989, School year 1988-89**

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
<b>United States</b>	<b>\$173,098,906</b>	<b>\$105,348,195</b>	<b>\$59,988,501</b>	<b>\$7,762,210</b>
Alabama	2,188,020	1,356,302	638,344	193,374
Alaska	739,020	407,576	310,129	21,315
Arizona	2,143,148	1,259,424	781,305	102,419
Arkansas	1,319,370	783,364	423,203	112,803
California	19,417,178	11,278,115	7,420,626	718,436
Colorado	2,324,625	1,389,649	851,284	83,692
Connecticut	2,984,542	1,895,673	1,055,004	33,865
Delaware	479,327	326,043	143,985	9,300
District of Columbia	584,035	301,595	255,803	26,637
Florida	7,245,515	4,197,720	2,663,700	384,095
Georgia	4,006,069	2,539,348	1,223,223	243,498
Hawaii	643,319	379,505	217,871	45,944
Idaho	570,013	356,260	185,615	28,138
Illinois	7,655,153	4,475,278	2,896,765	283,110
Indiana	3,779,468	2,316,104	1,277,511	185,853
Iowa	1,925,623	1,160,702	682,764	82,156
Kansas	1,712,260	1,023,038	600,841	88,381
Kentucky	1,918,741	1,168,588	670,101	80,052
Louisiana	2,468,307	1,427,823	825,199	215,286
Maine	921,931	604,396	293,568	23,967
Maryland	3,505,018	2,115,992	1,261,644	127,382
Massachusetts	4,516,604	2,714,333	1,660,017	142,254
Michigan	7,492,267	4,296,883	2,962,462	232,922
Minnesota	3,282,296	2,079,956	1,063,030	139,310
Mississippi	1,365,846	865,661	390,193	109,991
Missouri	3,096,666	1,880,487	1,079,031	137,148
Montana	592,454	371,217	197,595	23,642
Nebraska	1,105,009	670,392	326,497	108,120
Nevada	628,657	377,114	228,844	22,699
New Hampshire	733,240	452,443	253,672	27,124
New Jersey	7,309,147	4,427,936	2,683,678	197,533
New Mexico	975,552	564,833	364,254	46,465
New York	17,127,596	11,332,856	5,261,695	533,045
North Carolina	3,892,971	2,432,251	1,191,243	269,478
North Dakota	431,814	259,482	139,113	33,219
Ohio	7,484,434	4,363,217	2,715,245	405,972
Oklahoma	1,833,743	1,151,723	575,003	107,017
Oregon	2,123,241	1,247,158	804,678	71,406
Pennsylvania	8,579,546	5,383,436	2,871,419	324,691
Rhode Island	747,852	501,693	232,938	13,221
South Carolina	2,118,732	1,240,984	675,918	201,830
South Dakota	428,014	259,368	142,479	26,167
Tennessee	2,668,341	1,696,524	770,885	200,932
Texas	11,761,447	7,128,369	3,958,010	675,068
Utah	1,043,759	664,341	303,305	76,113
Vermont	485,226	301,753	168,487	14,987
Virginia	4,151,050	2,743,186	1,249,466	158,398
Washington	3,209,992	1,866,391	1,184,528	159,072
West Virginia	1,202,486	705,139	420,147	77,200
Wisconsin	3,688,311	2,311,298	1,255,693	121,320
Wyoming	491,930	295,275	180,491	16,164
----- Outlying Areas	-----	-----	-----	-----
American Samoa	22,314	10,710	8,321	3,282
Guam	94,368	54,068	35,682	4,618
Northern Marianas	16,118	12,442	1,743	1,933
Puerto Rico	1,030,387	719,931	177,721	132,735
Virgin Islands	111,750	56,440	49,329	5,981

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 1989, School Year 1988-89.

**Table 4.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: Fiscal year 1989, School year 1988-89**

State	Total	Within-state percentage distribution		
		Instruction	Support services	Noninstruction
<b>United States</b>	<b>100.0</b>	<b>60.9</b>	<b>34.7</b>	<b>4.5</b>
Alabama	100.0	62.0	29.2	8.8
Alaska	100.0	55.2	42.0	2.9
Arizona	100.0	58.8	36.5	4.8
Arkansas	100.0	59.4	32.1	8.5
California	100.0	58.1	38.2	3.7
Colorado	100.0	59.8	36.6	3.6
Connecticut	100.0	63.5	35.3	1.1
Delaware	100.0	68.0	30.0	1.9
District of Columbia	100.0	51.6	43.8	4.6
Florida	100.0	57.9	36.8	5.3
Georgia	100.0	63.4	30.5	6.1
Hawaii	100.0	59.0	33.9	7.1
Idaho	100.0	62.5	32.6	4.9
Illinois	100.0	58.5	37.8	3.7
Indiana	100.0	61.3	33.8	4.9
Iowa	100.0	60.3	35.5	4.3
Kansas	100.0	59.7	35.1	5.2
Kentucky	100.0	60.9	34.9	4.2
Louisiana	100.0	57.8	33.4	8.7
Maine	100.0	65.6	31.8	2.6
Maryland	100.0	60.4	36.0	3.6
Massachusetts	100.0	60.1	36.8	3.1
Michigan	100.0	57.4	39.5	3.1
Minnesota	100.0	63.4	32.4	4.2
Mississippi	100.0	63.4	28.6	8.1
Missouri	100.0	60.7	34.8	4.4
Montana	100.0	62.7	33.4	4.0
Nebraska	100.0	60.7	29.5	9.8
Nevada	100.0	60.0	36.4	3.6
New Hampshire	100.0	61.7	34.6	3.7
New Jersey	100.0	60.6	36.7	2.7
New Mexico	100.0	57.9	37.3	4.8
New York	100.0	66.2	30.7	3.1
North Carolina	100.0	62.5	30.6	6.9
North Dakota	100.0	60.1	32.2	7.7
Ohio	100.0	58.3	36.3	5.4
Oklahoma	100.0	62.8	31.4	5.8
Oregon	100.0	58.7	37.9	3.4
Pennsylvania	100.0	62.7	33.5	3.8
Rhode Island	100.0	67.1	31.1	1.8
South Carolina	100.0	58.6	31.9	9.5
South Dakota	100.0	60.6	33.3	6.1
Tennessee	100.0	63.6	28.9	7.5
Texas	100.0	60.6	33.7	5.7
Utah	100.0	63.6	29.1	7.3
Vermont	100.0	62.2	34.7	3.1
Virginia	100.0	66.1	30.1	3.8
Washington	100.0	58.1	36.9	5.0
West Virginia	100.0	58.6	34.9	6.4
Wisconsin	100.0	62.7	34.0	3.3
Wyoming	100.0	60.0	36.7	3.3
Outlying Areas				
American Samoa	100.0	48.0	37.3	14.7
Guam	100.0	57.3	37.8	4.9
Northern Marianas	100.0	77.2	10.8	12.0
Puerto Rico	100.0	69.9	17.2	12.9
Virgin Islands	100.0	50.5	44.1	5.4

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 1989, School Year 1988-89.

**Appendix A. RECORD LAYOUT**

Fiscal Year 1989 (IMPUTED FILE)

(RECFM=V, LRECL=1603, 56 PHYSICAL RECORDS)

The file contains imputed data for fiscal year 1990, sorted by state (FIPS)

Name	Type	Position	Length	Description
SURVYEAR	N	0001-0002	2	FISCAL YEAR OF SURVEY (89)
FIPS	N	0003-0004	2	FIPS STATE CODE
STABR	AN	0005-0006	2	POSTAL STATE ABBREVIATION CODES
STNAME	AN	0007-0031	25	NAME OF THE STATE OR TERRITORY
R1A	N	0032-0043	12	LOCAL REVENUE - PROPERTY TAX
R1B	N	0044-0055	12	LOCAL REVENUE - NON-PROPERTY TAX
R1C	N	0056-0067	12	LOCAL REV - LOCAL GOVT PROP TAX
R1D	N	0068-0079	12	LOCAL REV - LOCAL GOVT NON-PROP TAX
R1E	N	0080-0091	12	LOCAL REVENUES - TUITION FROM INDIVIDUALS
R1F	N	0092-0103	12	LOCAL REV - TUITION FROM LEA'S IN-STATE
R1G	N	0104-0115	12	LOCAL REV - TRANSPORT FEES INDIVIDUALS
R1H	N	0116-0127	12	LOC REV - TRANSPORT FEES FROM LEA'S IN-STATE
R1I	N	0128-0139	12	LOCAL REVENUE - EARNINGS ON INVESTMENTS
R1J	N	0140-0151	12	LOCAL REVENUE - FOOD SERVICE
R1K	N	0152-0163	12	LOCAL REVENUE - STUDENT ACTIVITIES
R1L	N	0164-0175	12	LOCAL REVENUE - OTHER REVS
R1M	N	0176-0187	12	LOCAL REVENUE - TEXTBOOK FEES
R1N	N	0188-0199	12	LOCAL REVENUE - SUMMER SCHOOL FEES
STR1	N	0200-0211	12	LOCAL REVENUE SUBTOTAL
R2	N	0212-0223	12	REVENUES FROM INTERMEDIATE SOURCES
R3	N	0224-0235	12	STATE REVENUES
R4A	N	0236-0247	12	FEDERAL REVENUE - DIRECT GRANTS
R4B	N	0248-0259	12	FEDERAL REVENUE - THRU STATE
R4C	N	0260-0271	12	FEDERAL REV - THRU INTERMEDIATE AGENCIES
R4D	N	0272-0283	12	FEDERAL REVENUES - OTHER SOURCES
STR4	N	0284-0295	12	FEDERAL REVENUES - SUBTOTAL
R5	N	0296-0307	12	OTHER SOURCES OF REVENUE
TR	N	0308-0319	12	TOTAL REVENUE FROM ALL SOURCES
E11	N	0320-0331	12	INSTRUCTION EXPENDITURES - SALARIES
E12	N	0332-0343	12	INSTRUCTION EXPEND - EMPLOYEE BENEFITS
E13	N	0344-0355	12	INSTRUCTION EXPEND - PURCHASED SERVICES

Name	Type	Position	Length	Description
E14	N	0356-0367	12	INSTRUCTION EXPEND - TUITION OUT-OF-STATE
E15	N	0368-0379	12	INSTR EXP - TUITION TO OTHER LEA'S IN-STATE
E16	N	0380-0391	12	INSTRUCTION EXPENDITURES - SUPPLIES
E17	N	0392-0403	12	INSTRUCTION EXPENDITURES - PROPERTY
E18	N	0404-0415	12	INSTRUCTION EXPENDITURES - OTHER
STE1	N	0416-0427	12	INSTRUCTION EXPENDITURES - SUBTOTAL
E212	N	0428-0439	12	SUPPORT SRVC EXP - SALARY- STUDENT SUPPORT
E213	N	0440-0451	12	SUP SRVC EXP - SALARY - INSTRUCT STAFF SUP
E214	N	0452-0463	12	SUP SRVC EXP - SALARY - GEN ADMINISTRATION
E215	N	0464-0475	12	SUP SRVC EXP- SALARY- SCHOOL ADMINISTRATION
E216	N	0476-0487	12	SUP SRVC EXP - SALARY - OPERATIONS & MAINT
E217	N	0488-0499	12	SUP SRVC EXP - SALARY - STUDENT TRANSPORT
E218	N	0500-0511	12	SUP SRVC EXP - SALARY - OTHER SERVICES
TE21	N	0512-0523	12	SUPPORT SERVICES EXPEND - SALARY - SUBTOTAL
E222	N	0524-0535	12	SUP SRVC EXP - EMPLOY BENE - STUDENT SUP
E223	N	0536-0547	12	SUP SRVC EXP - EMPLOY BENE - INST STAFF SUP
E224	N	0548-0559	12	SUP SRVC EXP - EMPLOY BENE - GENERAL ADMIN
E225	N	0560-0571	12	SUP SRVC EXP - EMPLOY BENE - SCHOOL ADMIN
E226	N	0572-0583	12	SUP S EXP - EMPLOY BENE - OPERATIONS & MAINT
E227	N	0584-0595	12	SUP S EXP - EMPLOY BENE - STUDENT TRANSPORT
E228	N	0596-0607	12	SUP SRVC EXP - EMPLOYEE BENEFITS - OTHER SER
TE22	N	0608-0619	12	SUP SRVC EXP - EMPLOYEE BENEFITS - SUBTOTAL
E232	N	0620-0631	12	SUP EXP - PURCHASED SRVC - STUDENT SUPPORT
E233	N	0632-0643	12	SUP EXP - PURCHASED SRVC - INSTRUCT STAFF SUP
E234	N	0644-0655	12	SUP EXP - PURCHASED SRVC - GENERAL ADMIN
E235	N	0656-0667	12	SUP EXP - PURCHASED SRVC - SCHOOL ADMIN
E236	N	0668-0679	12	SUP EXP - PURCHASED SRVC - OPERATNS & MAINT

Name	Type	Position	Length	Description
E237	N	0680-0691	12	SUP EXP - PURCHASED SRV - STUDENT TRANSPORT
E238	N	0692-0703	12	SUP EXP - PURCHASED SRVC - OTHER SERVICES
TE23	N	0704-0715	12	SUP SRVC EXP- PURCHASED SERVICES - SUBTOTAL
E242	N	0716-0727	12	SUP SRVC EXP - SUPPLIES - STUDENT SUPPORT
E243	N	0728-0739	12	SUP SRVC EXP - SUPPLIES - INSTRUCT STAFF SUP
E244	N	0740-0751	12	SUP SRVC EXP - SUPPLIES - GENERAL ADMIN
E245	N	0752-0763	12	SUP SRVC EXP - SUPPLIES - SCHOOL ADMIN
E246	N	0764-0775	12	SUP SRVC EXP - SUPPLIES - OPERATIONS & MAINT
E247	N	0776-0787	12	SUP SRVC EXP - SUPPLIES - STUDENT TRANSPORT
E248	N	0788-0799	12	SUP SRVC EXP - SUPPLIES - OTHER SERVICES
TE24	N	0800-0811	12	SUPPORT SERVICES EXP - SUPPLIES - SUBTOTAL
E252	N	0812-0823	12	SUP SRVC EXP - PROPERTY - STUDENT SUPPORT
E253	N	0824-0835	12	SUP SRVC EXP - PROPERTY - INSTRUCT STAFF SUP
E254	N	0836-0847	12	SUP SRVC EXP - PROPERTY - GENERAL ADMIN
E255	N	0848-0859	12	SUP SRVC EXP - PROPERTY - SCHOOL ADMIN
E256	N	0860-0871	12	SUP SRVC EXP - PROPERTY - OPERATIONS & MAINT
E257	N	0872-0883	12	SUP SRVC EXP - PROPERTY - STUDENT TRANSPORT
E258	N	0884-0895	12	SUP SRVC EXP - PROPERTY - OTHER SERVICES
TE25	N	0896-0907	12	SUPPORT SERVICES EXP - PROPERTY - SUBTOTAL
E262	N	0908-0919	12	SUP SRVC EXP - OTHER - STUDENT SUPPORT
E263	N	0920-0931	12	SUP SRVC EXP - OTHER - INSTUCTION STAFF SUP
E264	N	0932-0943	12	SUP SRVC EXP - OTHER - GENERAL ADMIN
E265	N	0944-0955	12	SUP SRVC EXP - OTHER - SCHOOL ADMIN
E266	N	0956-0967	12	SUP SRVC EXP - OTHER - OPERATIONS & MAINT
E267	N	0968-0979	12	SUP SRVC EXP - OTHER - STUDENT TRANSPORT
E268	N	0980-0991	12	SUP SRVC EXP - OTHER - OTHER SERVICES
TE26	N	0992-1003	12	SUP SRVC EXP - OTHER - SUBTOTAL

Name	Type	Position	Length	Description
STE22	N	1004-1015	12	SUP SRVC EXP - SUBTOTAL - STUDENT SUPPORT
STE23	N	1016-1027	12	SUP SRVC EXP - SUBTOTAL - INSTRUCT STAFF SUP
STE24	N	1028-1039	12	SUP SRVC EXP - SUBTOTAL - GENERAL ADMIN
STE25	N	1040-1051	12	SUP SRVC EXP - SUBTOTAL - SCHOOL ADMIN
STE26	N	1052-1063	12	SUP SRVC EXP - SUBTOTAL - OPERATIONS & MAINT
STE27	N	1064-1075	12	SUP SRVC EXP - SUBTOTAL - STUDENT TRANSPORT
STE28	N	1076-1087	12	SUP SRVC EXP - SUBTOTAL - OTHER SERVICES
STE2T	N	1088-1099	12	TOTAL SUPPORT SERVICES EXPENDITURES
E3A1	N	1100-1111	12	NON-INSTR SERV - FOOD SERV - NONPROPERTY
E3A2	N	1112-1123	12	NON-INSTR SERV - FOOD SERV - PROPERTY
E3B1	N	1124-1135	12	NON-INSTR SERV - ENTERPRISE OP- NONPROPERTY
E3B2	N	1136-1147	12	NON-INSTR SERV - ENTERPRISE - PROPERTY
STE3	N	1148-1159	12	NON-INSTRUCTION SERVICES - SUBTOTAL
E4A1	N	1160-1171	12	DIRECT PROG SUP - TEXTBOOKS (NONPROPERTY)
E4A2	N	1172-1183	12	DIRECT PROG SUP - TEXTBOOKS (PROPERTY)
E4B1	N	1184-1195	12	DIR PROG SUP - STUDENT TRANSPORT (NONPROP)
E4B2	N	1196-1207	12	DIR PROG SUP - STUDENT TRANSPORT (PROPERTY)
E4C1	N	1208-1219	12	DIR PROG SUP - EMPLOYEE BENEFITS (NONPROP)
E4C2	N	1220-1231	12	DIR PROG SUP - EMPLOYEE BENEFITS (PROPERTY)
E4D	N	1232-1243	12	DIRECT PROG SUP - PRIVATE SCHOOL STUDENTS
E4E1	N	1244-1255	12	DIRECT PROG SUPPORT - OTHER (NONPROPERTY)
E4E2	N	1256-1267	12	DIRECT PROGRAM SUPPORT - OTHER (PROPERTY)
STE4	N	1268-1279	12	DIRECT PROGRAM SUPPORT - SUBTOTAL
TE5	N	1280-1291	12	CURRENT EXPENDITURES FOR PUBLIC EL- SEC ED
E61	N	1292-1303	12	FACILITIES ACQUISITION - NON-PROPERTY
E62	N	1304-1315	12	FACILITIES ACQUIS - PROPERTY (LAND & BLDGS)
E63	N	1316-1327	12	FACILITIES ACQUISITION - EQUIPMENT
E7A1	N	1328-1339	12	OTHER USE - DEBT SERVICE INTEREST ON DEBT

Name	Type	Position	Length	Description
E7A2	N	1340-1351	12	OTHER USE - DEBT SRV REDEMPTION OF PRINCIPAL
STE7	N	1352-1363	12	OTHER USE - DEBT SERVICE - SUBTOTAL
E81	N	1364-1375	12	COMMUNITY SERVICES - NON-PROPERTY
E82	N	1376-1387	12	COMMUNITY SERVICES - PROPERTY
E9A	N	1388-1399	12	DIRECT COST PROGRAM - NON-PUBLIC SCHOOLS
E9B	N	1400-1411	12	DIRECT COST PROGRAM - ADULT EDUCATION
E9C	N	1412-1423	12	DIRECT COST PROGRAM - COMMUNITY COLLEGE
E9D	N	1424-1435	12	DIRECT COST PROGRAM - OTHER
E91	N	1436-1447	12	DIRECT COST PROGRAM - PROPERTY
STE9	N	1448-1459	12	DIRECT COST PROGRAM - SUBTOTAL
TE10	N	1460-1471	12	TOTAL PROPERTY EXPENDITURES
TE11	N	1472-1483	12	TOTAL EXPENDITURES FOR EDUCATION
X12C	N	1484-1495	12	EXCLUSION FOR PL-100-297 - CHAPTER 1
X12D	N	1496-1507	12	EXCLUSION FOR PL-100-297 - CH.1 CARRYOVER
X12E	N	1508-1519	12	EXCLUSION FOR PL-100-297 - CHAPTER 2
X12F	N	1520-1531	12	EXCLUSION FOR PL-100-297 - CH.2 CARRYOVER
TX12	N	1532-1543	12	TOTAL EXCLUSIONS FOR PL-100-297
NCE13	N	1544-1555	12	NET CURRENT EXPENDITURES
ADA	N	1556-1567	12	ADA (STATE AND NCES DEFINITION)
A14A	N	1568-1579	12	ADA (STATE)
A14B	N	1580-1591	12	ADA (NCES)
MEMBER88	N	1592-1603	12	TOTAL STUDENTS (FALL ENROLLMENT)

## Appendix B: GLOSSARY

**Average Daily Attendance:** average resident attendance as defined by state law or regulations. In the absence of such laws and regulations, average daily attendance (ADA) should be the sum of the counts of resident students attending public school each day of the school year, divided by the number of days school was in session during the school year. Students who reside in one state and attend public school in another state should be counted in the state where they reside.

**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. (Variable names: E81 and E82.)

**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. (Subtotals STE1, STE2T, and STE3 sum to total TE5.)

**Debt service:** a sub-function (5100) within the expenditure function other uses (5000). It includes only long-term debt service (obligations exceeding one year). (Variable names: E7A1 and E7A2.)

**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 for public elementary and secondary education is reported as zero on the data file. (Variable names E4A1, E4A2, E4B1, E4B2, E4C1, E4C2, E4D, E4E1, E4E2, and subtotal STE4. NOTE: STE4 does not include E4A2, E4B2, E4C2, E4D, and E4E2.)

**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. (Variable names E9A, E9B, E9C, E9D, E91, and subtotal STE9. NOTE: STE9 does not include E91.)

**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 names: E12, E222, E223, E224, E225, E226, E227, and E228. Variables E222, E223, E224, E225, E226, E227, and E228 sum to TE22.)

**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. (Variable names: E3B1 and E3B2.)

**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. (Variable name E63.)

**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. (Variable names: E61, E62 and E63).

**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 names: R4A, R4B, R4C, R4D, and subtotal STR4.)

**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. (Variable names: E3A1 and E3A2.)

**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. (Variable names: E214, E224, E234, E244, E254, E264, and subtotal STE24. NOTE: STE24 does not include E254.)

**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 names: E11, E12, E13, E14, E15, E16, E17, E18, and subtotal STE1. (Variables E15 and E17 are not included in the subtotal.)

**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. (Variable names: E213, E223, E233, E243, E253, E263 and subtotal STE23. NOTE: STE23 does not include E253.)

**Intermediate sources of revenue:** 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: R2.)

**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. (Variable names: R1A, R1B, R1C, R1D, R1E, R1F, R1G, R1H, R1I, R1J, R1K, R1L, R1M, R1N, and subtotal STR1. Variables R1F and R1H are not included in the subtotal.)

**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) maintenance, and security. (Variable names: E216, E226, E236, E246, E256, E266, and subtotal STE26. NOTE: STE26 does not include E256.)

**Other support services:** combines three of nine support services sub-functions (2500, 2800, and 2900). It includes expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general administration, which support each of the other instructional and supporting services programs; including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere. . (Variable names: E218, E228, E238, E248, E258, E268, and subtotal STE28. NOTE: STE28 does not include E258.)

**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. (Variable names: E13, E232, E233, E234, E235, E236, E237, and E238. Support services subtotal TE23 is the sum of: E232, E233, E234, E235, E236, E237, and E238.)

**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. (Variable names: E17, E252, E253, E254, E255, E256, E257, E258, E3A2, E3B2, E62, E63, E82, E91, and subtotal TE10. Property variables are excluded from all totals and

subtotals on the file except for variables TE25, TE10 and TE11. Support services subtotal TE25 is the sum of: E252, E253, E254, E255, E256, E257, and E258.)

**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. (Variable names: E11, E212, E213, E214, E215, E216, E217, and E218. Support services subtotal TE21 is the sum of: E212, E213, E214, E215, E216, E217, and E218.)

**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. (Variable names: E215, E225, E235, E245, E255, E265 and subtotal STE25. NOTE: STE25 does not include E255)

**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. (Variable name: R3.)

**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. (Variable names: E212, E222, E232, E242, E252, E262, and subtotal STE22. NOTE: STE22 does not include E252.)

**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. (Variable names E217, E227, E237, E247, E257, E267, and subtotal STE27. NOTE: STE27 does not include E257.)

**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. (Variable names: E16, E242, E243, E244, E245, E246, E247, and E248. Support services subtotal TE24 is the sum of: E242, E243, E244, E245, E246, E247, and E248.)

**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). (Support Services subtotal STE2T is the sum of subtotals: STE22, STE23, STE24, STE25, STE26, STE27 and STE28. STE2T is also the sum of subtotals: TE21, TE22, TE23, TE24 and TE26.)



**Appendix C:**

OMB Number 1850-0067

Approval expires  
December 31, 1991

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

**The National Public  
Education Financial Survey**

**Fiscal year 1989**

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

RETURN COMPLETED FORM TO:

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

Attention: GSAB Fiscal Survey

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

PUBLIC ELEMENTARY AND SECONDARY

**EDUCATION REVENUES FROM ALL SOURCES**

**AMOUNT  
(omit cents)**

**I. REVENUE FROM LOCAL SOURCES**

<p><b>a. Property Tax (1110)</b> [Include only Ad Valorem taxes. Do not include penalties and interest or dependent district's property taxes here.]</p>	<p style="text-align: center;"><b>R1A</b></p> <p>\$ _____</p>
<p><b>b. Non-property Tax (1120-1190)</b> [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Do not include dependent district's non-property taxes here.]</p>	<p style="text-align: center;"><b>R1B</b></p> <p>\$ _____</p>
<p><b>c. Other Local Government Units-Property Tax (1210)</b> [Include only Ad Valorem taxes for dependent district's property taxes. Do not include penalties and interest here.]</p>	<p style="text-align: center;"><b>R1C</b></p> <p>\$ _____</p>
<p><b>d. Other Local Government Units-Non-property Tax (1220-1290)</b> [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Include dependent district's non-property taxes here.]</p>	<p style="text-align: center;"><b>R1D</b></p> <p>\$ _____</p>
<p><b>e. Tuition From Individuals (1310)</b> [Include tuition from individuals only.]</p>	<p style="text-align: center;"><b>R1E</b></p> <p>\$ _____</p>
<p><b>f. Tuition From Other LEAs Within The State (1320)</b> [Include tuition from other LEAs within the State only.]</p>	<p style="text-align: center;"><b>R1F</b></p> <p>\$ _____</p>
<p><b>g. Transportation Fees From Individuals (1410)</b> [Include transportation fees from individuals only.]</p>	<p style="text-align: center;"><b>R1G</b></p> <p>\$ _____</p>
<p><b>h. Transportation fees from other LEAs Within the State (1420)</b> [Include transportation fees from other LEAs within the State only.]</p>	<p style="text-align: center;"><b>R1H</b></p> <p>\$ _____</p>
<p><b>i. Earnings on Investments (1500-1540)</b> [Include interest on investments, dividends on investments, gains or losses on sale of investments, and earnings on investment in real property.]</p>	<p style="text-align: center;"><b>R1I</b></p> <p>\$ _____</p>
<p><b>j. Food Service (excluding federal reimbursements) (1600-1630)</b> [Include daily sales for reimbursable programs, school lunch programs, school breakfast programs, special milk programs, and non-reimbursable programs. Also include special functions. Federal reimbursements should appear under 4500.]</p>	<p style="text-align: center;"><b>R1J</b></p> <p>\$ _____</p>

**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;"><b>R1K</b></p> <p style="text-align: center;">\$ _____</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;"><b>R1L</b></p> <p style="text-align: center;">\$ _____</p>
<p><b>m. Textbook Revenues (1940)</b> [Include textbook sales and rentals.]</p>	<p style="text-align: center;"><b>R1M</b></p> <p style="text-align: center;">\$ _____</p>
<p><b>n. Summer School Revenue</b> [Include tuition from students (1310), fees and charges]</p>	<p style="text-align: center;"><b>R1N</b></p> <p style="text-align: center;">\$ _____</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;"><b>STR1</b></p> <p style="text-align: center;">\$ _____</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.]

**R2**

\$ \_\_\_\_\_

**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.]

**R3**

\$ \_\_\_\_\_

**IV. REVENUE FROM FEDERAL SOURCES**

**AMOUNT  
(omit cents)**

<p><b>a. Grants-in-Aid Direct from the Federal Government (4100,4300)</b>                  [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: center;">R4A</p> <p>\$ _____</p>
<p><b>b. Grants-in-Aid from the Federal Government Through the State (4200,4500)</b>                  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: center;">R4B</p> <p>\$ _____</p>
<p><b>c. Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (4700)</b>                  [Include all revenue grants through an intermediate agency to the LEA.]</p>	<p style="text-align: center;">R4C</p> <p>\$ _____</p>
<p><b>d. Other Revenue from Federal Sources (4800, 4900)</b>                  [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: center;">R4D</p> <p>\$ _____</p>
<p><b>Federal Sources of Revenue Subtotal (4000)</b></p>	<p style="text-align: center;">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)1	AMOUNT (omit cents)
<b>1. Salaries (100)</b> [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]	E11 \$ _____
<b>2. Employee benefits (200)</b> [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 \$ _____
<b>3. Purchased services (300-500; exclude 560)</b> [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 \$ _____
<b>4. Tuition (562, 563, 569)</b> [Include tuition to other LEAs outside the State, tuition to private schools, and other tuition. Exclude (561).]	E14 \$ _____
<b>5. Tuition to Other LEAs Within the State (561)</b>	E15 \$ _____
<b>6. Supplies (600)</b> [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 \$ _____
<b>7. Property (700)</b> [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 \$ _____
<b>8. Other (800)</b> [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.]	STE1 \$ _____

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

**II. SUPPORT SERVICES  
(2000)**

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

**AMOUNT  
(omit cents)**

<b>Students<sup>2</sup> (2100)</b>	<b>Instructional Staff<sup>3</sup> (2200)</b>	<b>General Administration<sup>4</sup> (2300)</b>
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<b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 2. <b>E212</b> \$ _____	Note: Include salaries only for staff in footnote 3. <b>E213</b> \$ _____	Note: Include salaries only for staff in footnote 4. <b>E214</b> \$ _____
<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.  <b>E222</b> \$ _____	Note: Include employee benefits only for staff in footnote 3.  <b>E223</b> \$ _____	Note: Include employee benefits only for staff in footnote 4.  <b>E224</b> \$ _____
<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  <b>E232</b> \$ _____	Note: Only include 3b here  <b>E233</b> \$ _____	Note: Only include 3c here  <b>E234</b> \$ _____
<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.]	<b>E242</b> \$ _____	<b>E243</b> \$ _____	<b>E244</b> \$ _____
<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.]	<b>E252</b> \$ _____	<b>E253</b> \$ _____	<b>E254</b> \$ _____
<b>6. Other (800)</b> [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	<b>E262</b> _____	<b>E263</b> \$ _____	<b>E264</b> \$ _____
<b>Support Services Expenditures Subtotal (2100-2300)</b> [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2100 <b>STE22</b> \$ _____	Subtotal 2200 <b>STE23</b> \$ _____	Subtotal 2300 <b>STE24</b> \$ _____

<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.

**II. SUPPORT SERVICES (2000)**

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

	School Administration <sup>5</sup> (2400)	AMOUNT (omit cents) Operations and Maintenance <sup>6</sup> (2600)	Student Transportation <sup>7</sup> (2700)
<b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 5. <b>E215</b> \$ _____	Note: Include salaries only for staff in footnote 6. <b>E216</b> \$ _____	Note: Include salaries only for staff in footnote 7. <b>E217</b> \$ _____
<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 5. <b>E225</b> \$ _____	Note: Include employee benefits only for staff in footnote 6. <b>E226</b> \$ _____	Note: Include employee benefits only for staff in footnote 7. <b>E227</b> \$ _____
<b>3. Purchased Services (300-500)</b> [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. <b>E235</b> \$ _____	Note: Only include 3b here. <b>E236</b> \$ _____	Note: Only include 3c here. <b>E237</b> \$ _____
<b>4. Supplies (600)</b> [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.]	<b>E245</b> \$ _____	<b>E246</b> \$ _____	<b>E247</b> \$ _____
<b>5. Property (700)</b> [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	<b>E255</b> \$ _____	<b>E256</b> \$ _____	<b>E257</b> \$ _____
<b>6. Other (800)</b> [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	<b>E265</b> \$ _____	<b>E266</b> \$ _____	<b>E267</b> \$ _____
<b>Support Services Expenditures Subtotal (2400-2700)</b> [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2400 <b>STE25</b> \$ _____	Subtotal 2600 <b>STE26</b> \$ _____	Subtotal 2700 <b>STE27</b> \$ _____

<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.

**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 \$ _____
<b>Support Services Expenditures Subtotal</b> [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2500, 2800, 2900 STE28 \$ _____	Subtotal all support services (2100-2900) STE2T \$ _____

<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.

### III. Operation of Non-Instructional Services (3000)

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

	AMOUNT (omit cents)
<b>a. Food Services Operations (3100)</b> 1. Include objects 100, 200, 300-500, 600, and 800. DO NOT include property (700) 2. Property (700) [furniture, fixtures, equipment]	E3A1 \$ _____ E3A2 \$ _____
<b>b. Enterprise Operations (3200)</b> 1. Include objects 100, 200, 300-500, 600, and 800. DO NOT include property (700) 2. Property (700) [furniture, fixtures, equipment]	E3B1 \$ _____ E3B2 \$ _____
<b>Operation of Non-Instructional Subtotal (3000)</b> [DO NOT include Community Services (3300) or any Property (700) in this subtotal. Sum a.1 and b.1]	STE3 \$ _____

### IV. Direct Program Support

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

	AMOUNT (omit cents)
<b>a. Textbooks for Public School Children</b> 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]	E4A1 \$ _____ E4A2 \$ _____
<b>b. Transportation for Public School Children</b> 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]	E4B1 \$ _____ E4B2 \$ _____
<b>c. Employee Benefits for Public School Employees</b> 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]	E4C1 \$ _____ E4C2 \$ _____

<p><b>d. Direct Program Support for Private School Students</b>          [Include expenditures by SEA or State made for/on behalf of private school students.]</p>	<p style="text-align: center;">E4D</p> <p>\$ _____</p>
<p><b>e. Other Direct Program Support for Public School Students (specify program name on dotted line)</b></p> <p>-----          -----          -----          -----</p> <p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).          2. Property (700) [furniture, fixtures, equipment]</p>	<p style="text-align: center;">E4E1</p> <p>\$ _____</p> <p style="text-align: center;">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: center;">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="text-align: center;">TE5</p> <p>\$ _____</p>
--

VI. Facilities Acquisition and Construction Services

(4000)

AMOUNT  
(omit cents)

<p>1. Non-Property Expenditures (4100-4900) <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>	<p style="text-align: center;">E61</p> <p>\$ _____</p>
<p>2. Property Expenditures [Include Land and Improvements (710), expenditures for the purchase of land and the improvements thereon. and [Buildings (720), expenditures for acquiring existing buildings.]</p>	<p style="text-align: center;">E62</p> <p>\$ _____</p>

VI. Facilities Acquisition and Construction Services

(4000)

AMOUNT  
(omit cents)

<p>3. Equipment [Include expenditures for the initial and additional purchase of equipment, and replacement items of equipment (730).]</p>	<p style="text-align: center;">E63</p> <p>\$ _____</p>
--	--

VII. Other Uses (5000)

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

<p>a. Debt Service (5100) [Include only long-term debt service (obligations exceeding one year).]</p> <p>1. Interest (830) [Include only long term. Interest on current loans (repayable within one year of receiving the obligation) is charged to 2513.]</p> <p>2. Redemption of Principal (910)</p>	<p style="text-align: center;">E7A1</p> <p>\$ _____</p> <p style="text-align: center;">E7A2</p> <p>\$ _____</p>
<p>Other Uses Subtotal</p>	<p style="text-align: center;">STE7</p> <p>\$ _____</p>

**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.]

a. Non-Public School Programs (program #500) [Do not include property (object 700).]	E9A \$ _____
b. Adult Education (program #600) [Do not include property (object 700).]	E9B \$ _____
c. Community College (program #700) [Do not include property (object 700).]	E9C \$ _____
d. Other (specify program name on dotted line) _____ _____ _____	E9D \$ _____

**IX. Direct Cost Programs**

**AMOUNT  
(omit cents)**

1. Property (Object 700) [Include property from Non-Public School Programs (#500), Adult Education (600), Community College (#700) and Other.]	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 \$ _____
------------------

**XI. Total Expenditures for Education**

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

TE11 \$ _____
------------------

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

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



a. Tuition paid by individuals (1310)	obtained from p. 1 (1310)
b. Transportation fees paid by individuals (1410)	obtained from p. 1 (1410)
c. Chapter 1 (ESEA) expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	X12C \$ _____
d. Chapter 1 (ESEA) carryover funds	X12D \$ _____
e. Chapter 2 (ECIA) expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	X12E \$ _____
f. Chapter 2 (ECIA) carryover funds	X12F \$ _____

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

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

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

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

**Use either method A or B**

**XIV. Average Daily Attendance (ADA)**

<p><b>A. ADA as defined by State Law</b>                  [Append definition, statutory citation, length of school year and length of school day.]</p>	<p>A14A</p>
<p><b>B. ADA as defined by NCES</b>                  [The aggregate days of attendance of a given school during a given reporting period divided by the number of days in session during this period.]</p>	<p>A14B</p>

**AMOUNT  
(omit cents)**

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