

**Documentation for the Common Core of Data National
Public Education Financial Survey:
Fiscal Year 1991
School Year 1990-91 (Revised)**

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I. Introduction to Documentation for the Common Core of Data National Public Education Financial Survey: Fiscal Year 1991, School Year 1990-91(Revised)

This documentation contains a brief description of the survey collection, along with information required to understand and access the data files. These data were collected by the National Center for Education Statistics (NCES), a branch of the Office of Educational Research and Improvement in the U.S. Department of Education. NCES is authorized to collect these data by Congress through the National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(a)). The data on the files are based on information from state education agencies (SEAs) for fiscal year 1991 (school year 1990-91). There is a record for each state, the District of Columbia and 5 of the outlying areas (American Samoa, Guam, Northern Marianas, Puerto Rico and Virgin Islands). The data were collected through the "National Public Education Financial Survey" (NPEFS) of the Common Core of Data (CCD) series. The U.S. Bureau of the Census is currently the collection agent for NCES for this survey. These data are presented by state and contain revenue data by source and expenditure data by function and object. Average daily attendance is also provided. Total student membership from the 1990-91 Common Core of Data State Nonfiscal Survey has also been added.

II. User's Guide

There is one data file containing 56 records, each record containing 266 fields. There are 4 record identification fields, 131 data fields and 131 imputation flag fields. The ASCII file has a record length of 1,734 characters and an overall size of 95 KB. A record layout is provided in appendix A, the list of imputation flag frequencies in appendix B, a glossary with definitions of key variables is included in appendix C, state codes and abbreviations are in appendix D, a survey form with data variable names in appendix E. Appendix F includes sample tables.

A. Survey methodology

These data are based on information from state education agencies (SEAs) from their administrative records. In compiling these data, each SEA obtains data from the local education agencies (LEAs) that operate public schools. Each SEA may edit or examine the individual LEA reports. SEAs also include data for any state run schools such as special education programs or prison schools serving inmates

under the age of 20. NCES and the SEAs work cooperatively to assure comparability between data elements requested and reported.

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

Average daily attendance figures are collected in the NPEFS survey as required under Title 1 of the Elementary and Secondary Education Act of 1965 as amended by the Improving America's Schools Act of 1994 (Title I). Under this law, states are to provide average daily attendance in accordance with state law; however, NCES provides a definition for states to use in the absence of state law. Per pupil expenditures (calculated by dividing net current expenditures by average daily attendance) are used in the formula to allocate Title I and other program funds to states and school districts. Since some states use their own definitions and others use the NCES definition, the data on average daily attendance are not comparable across states. Student membership counts from the CCD "1990-91 State Nonfiscal Survey" have been included in the data set as a more comparable student count. Student membership is the count of students enrolled on or about October 1, 1990 and is comparable across all states.

NCES has provided "crosswalk" software to assist states in their reporting and to improve comparability across states since the FY 1989 data collection. This software converts a state's existing accounting reports to the federal standard, as described in *Financial Accounting for Local and State School Systems, 1990* (Files from earlier years followed the standards described in *Financial Accounting for Local and State School Systems, 1980*). The current accounting publication can be found on the web at: <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R> . States which did not have this crosswalk software developed for them have had their protocol for converting data from their state accounts to the federal standard reviewed and validated.

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

Revised file. The file that is documented in this text presents revised data that are corrections or resubmissions received within one year following the original submission. This revised file replaces the original file. Because a change in a reported value for one state may result in changes for imputed data in several states, the differences between the original and revised files are not listed in this text.

B. Imputations and Adjustments

NCES introduced the practice of imputing and adjusting data to correct for missing or mis-reported data beginning with the FY 1990, School Year 1989-90 collection. Imputations and adjustments were performed to correct for item nonresponse only and were limited to the 50 states and the District of Columbia. This process consisted of several stages and steps, and varied as to the nature of the missing data. A list of all of the items affected by these imputations and adjustments is presented in the following section. All items (except totals and subtotals) affected by these adjustments are presented on the left side of the list. A list of imputation flag frequencies is in Appendix B.

Imputations correct cases in which a value is not reported at all, indicating that subtotals for the item are under-reported. An imputation by NCES would assign a value to the missing item, and the subtotals containing this item would increase by the amount of the imputation.

Adjustments are corrections to a situation in which a value reported for one item contained a value for one or more additional items not reported elsewhere. For example, a state may not differentiate between instructional support staff and student support staff, reporting M (Missing) for student support staff salaries and a value representing the salaries for both items as instructional staff support salaries. NCES adjusts these two responses by reducing the amount reported for instructional staff support salaries and adding that amount to student support staff salaries. The total for salaries and total expenditures would not be affected by this adjustment.

Imputations. The same method was used for imputing revenues and expenditures. Revenues were imputed using total revenues, and expenditures were imputed using total expenditures. Imputed data are coded as "I" in the data flag section of the file.

The following example illustrates the procedure. Assume that a state had revenues from student activities, but did not report them. The method used for imputing local revenue - student activities was to (1) calculate the ratio of student activity revenues (R1K) to total revenues (TR) for each state reporting these items strictly by the definition; (2) calculate the average of these ratios; and (3) multiply total revenues (TR) of the state with the missing student activities revenue item times the average ratio. States reporting an item "strictly by the definition" are those states reporting values greater than 0 for each of the items involved in the imputation, and none of whose values are affected by another "contains" or "combined with" adjustment. "Contains" and "combined with" adjustments are described below.

Adjustments. Since adjustments consist of redistributing a reported value, any adjustment affects at least two variables. Adjusted data are coded as "A" in the data flag section of the file.

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

Statements with "combined" indicate that the first item was reported as missing and the value included in the item(s) following "combined with." These statements can be matched to statements with "contains" where the first variable contains the value for that item plus the value for the item(s) following "contains."

For example, "E212 combined with E11" means, the value for E212 was included in the value reported for E11; while "E11 contains E212" means the value reported for E11 contains the value for E212 in addition to E11. At the end of the "contains" statement, the total used in calculating the ratio used in the adjustment is indicated by the word "using". In most cases these totals are TE11 (total expenditures) or TR (total revenues).

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

Adjustment statements with "distribute by" are used only for the distribution of direct state support expenditures to specific objects and functions listed in the statement. In all but one type of case, these are distributed by destination, the ratio of items to which the reported value is being distributed. This means that the ratio of each item (in the destination list) to the sum of all the listed items for the state is calculated and these ratios are used to distribute the direct support amount to each specific item. For example, "E4B1 distribute by dest. E217, E227, E237, E247, E267" means the value for E4B1 is distributed based on the distribution of the items following "dest". E4B1 times the ratio of E217 / (E217 + E227 + E237 + E247 + E267) would be added to the amount in E217. E4B1 times the ratio of E227 / (E217 + E227 + E237 + E247 + E267) would be added to the amount in E227, and so on. In a few cases the amount is "distributed" to only one item. Data adjustments resulting from direct support distributions are not indicated in the data flag section of the file.

The "distribute by salary" adjustment used to distribute E4C1 (direct support employee benefits) is different from the other direct support distributions. In this case the ratio of each salary item to the sum of all listed salary items is calculated, and the amount reported for E4C1 distributed to each employee benefit item. Data adjustments resulting from direct support distributions are not indicated in the data flag section of the file.

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

Adjustment statements with "supplemented by" indicate that the item on the left was reported as missing,

and the value is included in the reported function subtotal. For example, “E3B11 supplemented by E3B1” means the value for E3B11 was increased by the distribution of E3B1. These statements can be matched to a "totals" statement or a “derived from” statement. The “totals” statement indicates that the reported total contains values for missing detail. The adjustment here is similar to that in the "contains" adjustment described above: 1) calculate the ratios of each missing item and the item containing the missing values to total expenditures (TE11) for all states reporting these items strictly in agreement with the definition, 2) calculate the average of each of these ratios, 3) calculate the ratio of each average ratio to the sum of the average ratios, and 4) multiply the reported subtotal by the ratios calculated in step 3 to determine the share for each item.

There are a few cases in which some local revenues are imputed and these values are carried over and added to expenditures. This occurs with revenues from student activities and food services, where these activities are run as an enterprise and the states report no revenues and only net expenditures. NCES requires that gross expenditures be reported for all expenditure items on the NPEFS survey. These occurrences are documented on the "List of Imputations and Adjustments" with "impute" for the revenue item and "derived from" for expenditure item (subtotal E3A1 or E3B1) to which the imputed revenue amount is added. This amount is then distributed to the items making up the subtotal in the same manner as the "totals" and "supplemented by" distributions as described above. For example, “E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16” indicates that the value imputed for R1K has been added to the value for E3B1, and that the new value for E3B1 is distributed to E3B11, E3B12, E3B13, E3B14, and E3B16 based on the distribution of these items.

The order in which these imputations and adjustments were performed is: 1. imputations, 2. adjustments, 3. totals, 4. derive, and 5. distribute. Totals and subtotals were recalculated after each step had been performed. All totals and subtotals affected by adjustments or imputations are flagged as “T” in the data flag section of the file.

Student membership is collected by grade on the CCD “State Nonfiscal Survey of Public Elementary and Secondary Education.” Some states do not report data on prekindergarten students. Prekindergarten student counts were imputed for those states and added to the total student count. Only total student membership for grades prekindergarten through grade 12 (plus ungraded) are on the NPEFS data file. These cases are noted as imputed in the data flag file and imputation lists.

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

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

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

List of Imputations and Adjustments

ALABAMA

E13 combined with E238
E17 contains E252, E253, E254, E258 using TE11
E232 combined with E238
E233 combined with E238
E238 contains E13, E232, E233 using TE11
E252 combined with E17
E253 combined with E17
E254 combined with E17
E258 combined with E17
E81 contains E82 using TE11
E82 combined with E81

ALASKA

R5 impute/import TR
E238 contains E268 using TE11
E268 combined with E238

E62 contains E63 using TE11
E63 combined in E62

ARIZONA

R1E contains R1G, R1N using TR
R1G combined with R1E
R1K combined with R1L
R1L contains R1K using TR
R1N combined with R1E
E13 combined with E262
E17 contains E252, E253, E254, E255, E256, E258
using TE11
E212 contains E213, E215, E218 using TE11
E213 combined with E212
E215 combined with E212
E216 contains E218 using TE11
E218 combined with E212
E222 contains E223, E225, E228 using

TE11

E223 combined with E222
E225 combined with E222

E228 combined with E222
 E232 combined with E262
 E233 combined with E262
 E234 combined with E264
 E235 combined with E262
 E236 combined with E266
 E237 combined with E267
 E238 combined with E262
 E242 contains E243, E245, E248 using TE11
 E243 combined with E242
 E245 combined with E242
 E248 combined with E246
 E252 combined with E17
 E253 combined with E17
 E254 combined with E17
 E255 combined with E17
 E256 combined with E17
 E258 combined with E17
 E262 contains E13, E232, E233,
 E235, E238, E263,
 E265 using TE11
 E263 combined with E262

 E264 contains E234 using TE11
 E265 combined with E262
 E266 contains E236 using TE11
 E267 contains E237 using TE11
 E268 combined with E262
 E3B1 contains E3B2 using TE11
 E3B2 combined with E3B1
 E4B1 distribute by dest. E217, E227, E237, E247,
 E267
 E4E1 distribute by dest. E11, E12, E13, E16, E18,
 E212, E213, E214, E215, E216, E217, E218, E222,
 E223, E224, E225, E226, E227, E228, E232, E233,
 E234, E235, E236, E237, E238, E242, E243, E244,
 E245, E246, E247, E248, E262, E263, E264, E265,
 E266, E267, E268
 E62 contains E63 using TE11
 E63 combined with E62
 E7A1 combined with E7A2
 E7A2 contains E7A1 using TE10
 E81 contains E82 using TE11
 E82 combined with E81

ARKANSAS

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

CALIFORNIA

E13 contains E18 using TE11
E18 combined with E13
E232 contains E262 using TE11
E233 contains E263 using TE11
E234 contains E264 using TE11
E235 contains E265 using TE11
E236 contains E266 using TE11
E237 contains E267 using TE11
E238 contains E268 using TE11
E262 combined with E232
E263 combined with E233
E264 combined with E234
E265 combined with E235
E266 combined with E236
E267 combined with E237
E268 combined with E238
E4A1 distribute by dest. E16
E4C1 distribute by salary E12, E222, E223, E224,
E225,
226, E227, E228, using E11, E212, E213, E214,
E215, E216, E217, E218
E7A1 combined with E7A2
E7A2 contains E7A1 using TE10

COLORADO

R4A, R4D contains R4B using TR
R4B combined with R4A and R4D
E3B1 contains E3B2 using TE11
E3B2 combined with E3B1

CONNECTICUT

R1J impute based on (TR-R1J-T1K)
 R1K impute based on (TR-R1K-R1K)
 R5 impute/import TR
 E3A1 derived from R1J
 E3A2 derived from R1J
 E3B1 derived from R1K
 E3B2 derived from R1K
 E4C1 distribute by salary E12, E222, E223, E224,
 E225,
 E226, E227, E228 using E11, E212, E213, E214,
 E215, E216, E217, E218
 E4E1 distribute by dest. E11, E12, E13, E16, E18,
 E212,
 E213, E214, E215, E216, E217, E218, E222, E223,
 E224, E225, E226, E227, E228, E232, E233, E234,
 E235, E236, E237, E238, E242, E243, E244, E245,
 E246, E247, E248, E262, E263, E264, E265, E266,
 E267, E268, E3A1, E3B1
 E4E2 distribute by dest. E17, E252, E253, E254,
 E255,
 E256, E257, E258, E3A2, E3B2

DELAWARE

R1J impute based on (TR-R1J)
 R4B contains R4D using TR
 R4D combined with R4B
 E11 contains E213 using TE11
 E12 contains E223 using TE11
 E13 contains E233, E263 using TE11
 E16 contains E242, E243 using TE11
 E17 contains E252, E253 using TE11
 E213 combined with E11
 E214 combined with E218
 E218 contains E214 using TE11
 E223 combined with E12
 E224 combined with E228
 E228 contains E224 using TE11
 E232 contains E262 using TE11
 E233 combined with E13
 E234 combined with E238
 E235 combined with E238
 E237 contains E267 using TE11
 E238 contains E234, E235, E264, E265, E268 using
 TE11
 E242 combined with E16
 E243 combined with E16

E244 combined with E248
E245 combined with E248
E248 contains E244, E245 using TE11
E252 combined with E17
E253 combined with E17
E254 combined with E62
E255 combined with E62
E256 combined with E62
E258 combined with E62
E262 combined with E232
E263 combined with E13
E264 combined with E238
E265 combined with E238
E267 combined with E237
E268 combined with E238
E3A1 derived from R1J
E3A1 contains E3A2 using TE11
E3A2 combined with E3A1
E4B1 distribute by dest. E217, E227, E237, E247,
E267
E4B2 distribute by dest. E257
E4E1 distribute by dest. E11, E12, E13, E16, E18,
E212,
E213, E214, E215, E216, E217, E218, E222, E223,
E224, E225, E226, E227, E228, E232, E233, E234,
E235, E236, E237, E238, E242, E243, E244, E245,
E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268
E62 contains E254, E255, E256, E258 using TE11
E81 contains E82 using TE11
E82 combined with E81

DISTRICT OF COLUMBIA

R1K impute based TR-R1K
R5 impute/import TR
E17 contains E3B2
E236 contains E266 using TE11
E237 contains E267 using TE11
E266 combined with E236
E267 combined with E237
E3B1 derived from R1K
E3B2 combined with E17
E4C1 distribute by salary E12, E222, E223, E224,
E225,
E226, E227, E228 using E11, E212, E213, E214,

E215, E216, E217, E218
E62 impute/import TE11
E63 impute/import TE11
E7A1 impute/import TE10
E7A2 impute/import TE10

FLORIDA

R4B contains R4D using TR
R4D combined with R4B
E13 contains E14
E14 combined with E13
E17 combined with E258
E252 combined with E258
E253 combined with E258
E254 combined with E258
E255 combined with E258
E256 combined with E258
E257 combined with E258
E258 contains E17, E252, E253, E254, E255, E256,

E257

using TE11
E81 contains E82 using TE11
E82 combined with E81

GEORGIA

E4C1 distribute by salary E12, E222, E223, E224,
E225,
E226, E227, E228, E3A1 using E11, E212, E213,
E214, E215, E216, E217, E218
E4E1 distribute by dest. E11, E12, E13, E16, E18,
E212,
E213, E214, E215, E216, E217, E218, E222, E223,
E224, E225, E226, E227, E228, E232, E233, E234,
E235, E236, E237, E238, E242, E243, E244, E245,
E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268

IDAHO

E233 contains E263 using TE11
E263 combined with E233
E4C1 distribute by salary E12, E222, E223,
E224, E225,
E226, E227, E228, using E11, E212, E213, E214,
E215, E216, E217, E218

ILLINOIS

R1D contains R1F, R1N using TR
R1F combined with R1D
R1N combined with R1D
R4B contains R4D using TR
R4D combined with R4B
R5 impute/import using TR
E4A1 distribute by dest. E16
E4C1 distribute by salary E12, E222, E223, E224,
E225,
E228 using E11, E212, E213, E214, E215, E216,
E217, E218
E4E1 distribute by dest. E11, E12, E13, E16, E18,
E212,
E213, E214, E215, E216, E217, E218, E222, E223,
E224, E225, E226, E227, E228, E232, E233, E234,
E235, E236, E237, E238, E242, E243, E244, E245,
E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268
E62 contains E63 using TE11
E63 combined with E62

INDIANA

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

KANSAS

R4A combined with R4B
R4B contains R4A using TR
E4C1 distribute by salary E12, E222, E223, E224,
E225,
E226, E227, E228, using E11, E212, E213, E214,
E215, E216, E217, E218
E81 contains E82 using TE11
E82 combined with E81

KENTUCKY

E12 contains E223, E228 using TE11
E16 contains E245, E248 using TE11
E17 contains E252, E253, E255, E258 using TE11

E223 combined with E12
E228 combined with E12
E233 contains E263 using TE11
 E234 contains E264 using TE11
 E235 contains E265 using TE11
 E245 combined with E16
 E248 combined with E16
E252 combined with E17
 E253 combined with E17
 E255 combined with E17
 E258 combined with E17
 E263 combined with E233
 E264 combined with E234
 E265 combined with E235
E4A1 distribute by dest. E16

E225,
 E4C1 distribute by salary E12, E222, E223, E224,
 E226, E227, E228, using E11, E212, E213, E214,
 E215, E216, E217, E218
E4E1 distribute by dest. E11, E12, E13, E16, E18,
 E212, E213, E214, E215, E216, E217, E218,
E222, E223, E224, E225, E226, E227, E228,
E232, E233, E234, E235, E236, E237, E238,
E242, E243, E244, E245, E246, E247, E248,
E262, E263, E264, E265, E266, E267, E268
E81 contains E82 using TE11
E82 combined with E81

LOUISIANA

R1K impute based on (TR-R1K)
E17 contains E3B2 using TE11
E3B1 derived from R1K
E3B2 combined with E17
E4E1 distribute by dest. E11, E12, E13, E16, E18,
E212,
 E213, E214, E215, E216, E217, E218, E222, E223,
 E224, E225, E226, E227, E228, E232, E233, E234,
 E235, E236, E237, E238, E242, E243, E244, E245,
 E246, E247, E248, E262, E263, E264, E265, E266,
 E267, E268

MAINE

E3B1 contains E3B2 using TE11
E3B2 combined with E3B1
E4C1 distribute by salary E12, E222, E223,
E224, E225,
E226, E227, E228, E3A1 using E11, E212, E213,
E214, E215, E216, E217, E218

MARYLAND

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

MASSACHUSETTS

E13 contains E18 using TE11
E17 combined in E63
E18 combined in E13
E232 contains E242, E262 using TE11
E233 contains E243, E263 using TE11
E234 contains E244, E264 using TE11
E235 contains E245, E265 using TE11
E236 contains E246, E266 using TE11
E237 contains E247 using TE11
E238 contains E248 using TE11
E242 combined with E232
E243 combined with E233
E244 combined with E234
E245 combined with E235
E246 combined with E236
E247 combined with E237
E248 combined with E238
E252 combined with E63
E253 combined with E63
E254 combined with E63
E255 combined with E63
E256 combined with E63
E257 combined with E63
E258 combined with E63
E262 combined with E232
E263 combined with E233
E264 combined with E234
E265 combined with E235
E266 combined with E236
E267 combined in E237

E4C1 distribute by salary E12, E222, E223, E224,
E225,
E226, E227, E228, using E11, E212, E213, E214,
E215, E216, E217, E218
E63 contains E17, E52, E253, E254, E255 E256, E257,
E258 using TE11
E81 contains E82 using TE11
E82 combined with E81

MICHIGAN

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

MINNESOTA

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

MISSISSIPPI

E4A1 distribute by dest. E16
E4E1 distribute by dest. E11, E12, E13, E16, E18,
E212,
E248, E262, E263, E264, E265, E266, E267, E268

MISSOURI

E13, E16 contains E18 using TE11
E18 combined with E13, E16
E232, E242 contains E262 using TE11
E233, E243 contains E263 using TE11
E234, E244 contains E264 using TE11
E235, E245 contains E265 using TE11
E236, E246 contains E266 using TE11
E237, E247 contains E267 using TE11
E238, E248 contains E268 using
TE11 E262 combined with E232,
E242
E263 combined with E233, E243
E264 combined with E234, E244
E265 combined with E235, E245
E266 combined with E236, E246

E267 combined with E237, E247
E268 combined with E238, E248
E62 contains E63 using TE11
E63 combined with E62

NEBRASKA

R1E contains R1N using TR
R1N combined with R1E
R4A combined with R4B

R4B contains R4A, R4C using TR

R4C combined with R4B

E11 contains E3B1 using TE11

E12 contains E3B1 using TE11

E235 combined with E238

E238 contains E235 using TE11

E4B1 distribute by dest. E217,

E227, E237, E247, E267

E4E1 distribute by dest.

E11, E12, E13, E16, E18, E212,

E213, E214, E215, E216, E217, E218, E222, E223,

E224, E225, E226, E227, E228, E232, E233, E234,

E235, E236, E237, E238, E242, E243, E244, E245,

E246, E247, E248, E262, E263, E264, E265, E266,

E267, E268, E3A1, E3B1

E4E2 distribute by dest. E17, E252, E253, E254,

E255,

E256, E257, E258, E3A2, E3B2

NEVADA

E81 contains E82 using TE11

E82 combined with E81

NEW HAMPSHIRE

E62 contains E63 using TE11

E63 combined with E62

E7A1 combined with E7A2

E7A2 contains E7A1 using TE11

NEW JERSEY

R1E combined with R1F

R1F contains R1E using TR

R1G combined with R1L

R1H combined with R1L

R1I combined with R1L

R1K combined with R1L

R1L contains R1G, R1H, R1I, R1K,

R1M, R1N using TR

R1M combined with R1L

R1N combined with R1L

R4A contains R4D using

R4D combined with

TR

R4A

R5 impute/import using TR

E12 contains E222, E223, E224, E225, E226, E227, E228
using TE11

E13 contains E232, E233, E235, E238 using TE11

E16 contains E242, E243, E244, E245, E247, E248

using

TE11

E17 combined with E63

E18 contains E262, E263, E265 using TE11

E215 contains E218 using TE11

E218 combined with E215 using TE11

E222 combined with E12

E223 combined with E12

E224 combined with E12

E225 combined with E12

E226 combined with E12

E227 combined with E12

E228 combined with E12

E232 combined with E13

E233 combined with E13

E235 combined with E13

E238 combined with E13

E242 combined with E16

E243 combined with E16

E244 combined with E16

E245 combined with E16

E247 combined with E16

E248 combined with E16

E252 combined with E63

E253 combined with E63

E254 combined with E63

E255 combined with E63

E256 combined with E63

E257 combined with E63

E258 combined with E63

E262 combined with E18

E263 combined with E18

E265 combined with E18

E3A1 contains E3A2 using TE11

E3A2 combined with E3A1

E3B1 contains E3B2 using TE11

E3B2 combined with E3B1
E4C1 distribute by salary E12, E222, E223,
E224, E225,
E226, E227, E228 using E11, E212, E213, E214,
E215, E216, E217, E218
E63 contains E17, E252, E253, E254, E255, E256,
E257,
E258 using TE11
E81 contains E82 using TE11
E82 combined with E81

NEW MEXICO

E255 combined with E63
E3B1 contains E3B2 using TE11
E3B2 combined with E3B1
E4C1 distribute by salary E12, E222, E223, E224,
E225,
E226, E227, E228, using E11, E212, E213, E214,
E215, E216, E217, E218
E4E1 distribute by dest. E11, E12, E13, E16, E18,
E212,
E213, E214, E215, E216, E217, E218, E222, E223,
E224, E225, E226, E227, E228, E232, E233, E234,
E235, E236, E237, E238, E242, E243, E244, E245,
E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268
E63 contains E255 using TE11

NEW YORK

E237 contains E267 using TE11
E267 combined with E237

NORTH CAROLINA

R1K impute based on (TR-R1K)
E17 contains E3B2 using TE11
E3B1 derived from R1K
E3B2 combined with E17
E4A1 distribute by dest. E16
E4B2 distribute by dest. E257
E7A1 impute/import TE10
E7A2 impute/import TE10
E81 contains E82 using TE11
E82 combined with E81

OHIO

R1E contains R1N using TR
R1N combined with R1E
R4A contains R4C using TR
R4C combined with R4A

OKLAHOMA

R1K impute based on (TR-R1K)
E17 contains E3B2 using TE11
E232 contains E262 using TE11
E233 contains E263 using TE11
E237 contains E267 using TE11
E262 combined with E232
E263 combined with E233
E267 combined with E237
E3A1 contains E3A2 using TE11
E3A2 combined with E3A1
E3B1 derived from R1K
E3B2 combined with E17
E4C1 distribute by salary E12, E222, E223, E224,
E225,
E226, E227, E228, using E11, E212, E213, E214,
E215, E216, E217, E218
E4E1 distribute by dest. E11, E12, E13, E16, E18,
E212, E213, E214, E215, E216, E217, E218, E222,
E223, E224, E225, E226, E227, E228, E232, E233,
E234, E235, E236, E237, E238, E242, E243, E244,
E245, E246, E247, E248, E262, E263, E264, E265,
E266, E267, E268
E7A1 contains E7A2 using TE10
E7A2 combined with E7A1
E81 contains E82 using TE11
E82 combined with E81

Pennsylvania

R4B contains R4D using TR
R4D combined with R4B
E4C1 distribute by salary E12, E222, E223, E224,
E225, E226, E227, E228, using E11, E212,
E213,
E214, E215, E216, E217, E218
E4E1 distribute by dest. E11, E12, E13, E16, E18,
E212, E213, E214, E215, E216, E217, E218, E222,
E223, E224, E225, E226, E227, E228, E232, E233,
E234, E235, E236, E237, E238, E242, E243, E244,
E245, E246, E247, E248, E262, E263, E264, E265,
E266, E267, E268

RHODE ISLAND

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

SOUTH CAROLINA

R1G combined with R1K
R1H combined with R1K
R1K contains R1G, R1H using TR
E3B2 contains E3B1 using TE11
E3B1 combined with EB2
E4A1 distribute by dest. E16
E4A2 distribute by dest. E17
E4B1 distribute by dest. E217, E227, E237, E247,
E267 E4B2 distribute by dest. E257
E81 contains E9A using TE11
E9A combined with E81

TENNESSEE

E17 combined with E62
E244 combined with E246, E247, E248
E246, E247, E248 contains E244 using TE11
E253 combined with E62
E254 combined with E62
E255 combined with E62
E4C1 distribute by salary E12, E222, E223, E224,
E225,
E226, E227, E228, using E11, E212, E213, E214,
E215, E216, E217, E218
E4E1 distribute by dest. E11, E12, E13, E16, E18,
E212,
E213, E214, E215, E216, E217, E218, E222, E223,
E224, E225, E226, E227, E228, E232, E233, E234,
E235, E236, E237, E238, E242, E243, E244, E245,
E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268

E62 contains E17, E253, E254, E255 using TE11
E81 contains E82 using TE11
E82 combined with E81

TEXAS

E4A1 distribute by dest. E16
E4B1 distribute by dest. E217, E227, E237, E247,
E267
E4C1 distribute by salary E12, E222, E223, E224,
E225,
E226, E227, E228, E3A1 using E11, E212, E213,
E214, E215, E216, E217, E218
E4E1 distribute by dest. E11, E12, E13, E16, E18,
E212,
E213, E214, E215, E216, E217, E218, E222, E223,
E224, E225, E226, E227, E228, E232, E233, E234,
E235, E236, E237, E238, E242, E243, E244, E245,
E246, E247, E248, E262, E263, E264, E265, E266,
E267, E268
E4E2 distribute by dest. E17, E252, E253, E254,
E255,
E256, E257, E258, E3A2, E3B2

VERMONT

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

VIRGINIA

R1K impute based on (TR-R1K)
E3B1 derived from R1K

WASHINGTON

R1L contains R1M using TR
R1M combined with R1L
E14 combined with E15
E15 contains E14 using TE11
E3B1 contains E3B2 using TE11
E61 combined with E62
E62 contains E61 using TE11

WEST VIRGINIA

R1E contains R1N using TR

R1N combined with R1E
E13 contains E18 using TE11
E14 combined with E15
E15 contains E14
E18 combined with E13
 E232 contains E262 using TE11
 E233 contains E263 using TE11
 E238 contains E268 using TE11
E262 combined with E232
 E263 combined with E233
 E268 combined with E238
 E4C1 distribute by salary E12, E222, E223,
E224, E225,
 E226, E227, E228, E3A1 using E11, E212, E213,
 E214, E215, E216, E217, E218
E4E1 distribute by dest. E11, E12, E13, E16, E18,
E212,
 E213, E214, E215, E216, E217, E218, E222, E223,
 E224, E225, E226, E227, E228, E232, E233, E234,
 E235, E236, E237, E238, E242, E243, E244, E245,
 E246, E247, E248, E262, E263, E264, E265, E266,
 E267, E268
E7A1 combined with E7A2
E7A2 contains E7A1 using TE10

Wisconsin

E81 contains R82 using TE11
E82 combined with E81

C. Variations in File Over Time

The Common Core of Data - State Fiscal survey underwent a major revision with the inauguration of the National Public Education Financial Survey, beginning with the collection of Fiscal Year 1989 data. Since the FY 1989 collection items have been added to or deleted from the survey. These items are listed below.

Beginning with the FY 1992 survey:

Food Services Expenditures were broken out by object, adding items: E3A11, E3A12, E3A13, E3A14, and E3A16.

Enterprise Operations Expenditures were broken out by object, adding items: E3B11, E3B12, E3B13, E3B14, and E3B16.

Facilities Acquisition and Construction Services – Nonproperty Expenditures was broken out into Buildings Built and Alterations Performed by LEA’s Own Staff E611 and Buildings Built and Alterations Performed by Constructors E612. In addition to this breakout, Facilities Acquisition and Construction Services – Property Expenditures was broken out into Land E62A and Buildings E62B. STE6, the sum of all of the Facilities Acquisitions and Construction Services items, was added beginning with the FY 1992 survey.

Beginning with FY 1998 survey:

The Facilities Acquisition and Construction Services breakouts listed above (items E611, E612, E62A and E62B) were discontinued.

Appendix A. RECORD LAYOUT

Public Elementary and Secondary School Revenues and Current Expenditures, by State Fiscal Year 1991 (IMPUTED FILE)

This is a flat file having the following attributes
(RECFM=V, LRECL=1734, 56 PHYSICAL RECORDS)

The file contains imputed data for fiscal year 1991, sorted by state (FIPS)

| Name | Type | Position | Length | Description |
|----------|------|-----------|--------|----------------------------------------------------|
| SURVYEAR | N | 1 - 2 | 2 | FISCAL YEAR OF SURVEY (91) |
| STFIPS | N | 3 - 4 | 2 | FIPS STATE CODE |
| STABR | AN | 5 - 6 | 2 | POSTAL STATE ABBREVIATION CODES |
| STNAME | AN | 7 - 31 | 25 | NAME OF THE STATE OR TERRITORY |
| R1A | N | 32 - 33 | 12 | LOCAL REVENUES - PROPERTY TAX (INDEPENDENT LEA'S) |
| R1B | N | 44 - 55 | 12 | LOCAL REV - NON-PROPERTY TAX (INDEPENDENT LEA'S) |
| R1C | N | 56 - 67 | 12 | LOCAL REV- LOC GOVT PROPERTY TAX (DEPENDENT LEA'S) |
| R1D | N | 68 - 79 | 12 | LOCAL REV- LOC GOVT NON-PROP TAX (DEPENDENT LEA'S) |
| R1E | N | 80 - 91 | 12 | LOCAL REVENUE - INDIVIDUAL TUITION FEES |
| R1F | N | 92 - 103 | 12 | LOCAL REVENUE - TUITION FROM LEA'S WITHIN STATE |
| R1G | N | 104 - 115 | 12 | LOCAL REVENUE - TRANSPORT FEES FROM INDIVIDUALS |
| R1H | N | 116 - 127 | 12 | LOCAL REVENUE - TRANSPORT FEES LEA'S WITHIN STATE |
| R1I | N | 128 - 139 | 12 | LOCAL REVENUES - EARNINGS ON INVESTMENTS |
| R1J | N | 140 - 151 | 12 | LOCAL REVENUES - FOOD SERVICE |
| R1K | N | 152 - 163 | 12 | LOCAL REVENUES - STUDENT ACTIVITIES |
| R1L | N | 164 - 175 | 12 | LOCAL REVENUES - OTHER REVENUES |
| R1M | N | 176 - 187 | 12 | LOCAL REVENUES - TEXTBOOK FEES |
| R1N | N | 188 - 199 | 12 | LOCAL REVENUES - SUMMER SCHOOL FEES |
| STR1 | N | 200 - 211 | 12 | LOCAL REVENUES - SUBTOTAL |
| R2 | N | 212 - 223 | 12 | REVENUES FROM INTERMEDIATE AGENCIES |
| R3 | N | 224 - 235 | 12 | STATE REVENUES |
| R4A | N | 236 - 247 | 12 | FEDERAL REVENUES - DIRECT GRANTS |
| R4B | N | 248 - 259 | 12 | FEDERAL REVENUES - THRU STATE |
| R4C | N | 260 - 271 | 12 | FEDERAL REVENUES - THRU INTERMEDIATE AGENCIES |
| R4D | N | 272 - 283 | 12 | FEDERAL REVENUES - OTHER SOURCES |
| STR4 | N | 284 - 295 | 12 | FEDERAL REVENUES - SUBTOTAL |
| R5 | N | 296 - 307 | 12 | OTHER SOURCES OF REVENUE |
| TR | N | 308 - 319 | 12 | TOTAL REVENUE FROM ALL SOURCES |
| E11 | N | 320 - 331 | 12 | INSTRUCTION EXPENDITURES - SALARIES |
| E12 | N | 332 - 343 | 12 | INSTRUCTION EXPENDITURES - EMP BENEFITS |
| E13 | N | 344 - 355 | 12 | INSTRUCTION EXPENDITURES - PURCHASED SERVICES |
| E14 | N | 356 - 367 | 12 | INSTRUCTION EXPENDITURES - TUITION |
| E15 | N | 368 - 379 | 12 | INSTRUCTION EXPEND - TUITION TO LEA'S IN-STATE |
| E16 | N | 380 - 391 | 12 | INSTRUCTION EXPENDITURES - SUPPLIES |
| E17 | N | 392 - 403 | 12 | INSTRUCTION EXPENDITURES - PROPERTY |
| E18 | N | 404 - 415 | 12 | INSTRUCTION EXPENDITURES - OTHER |
| STE1 | N | 416 - 427 | 12 | INSTRUCTION EXPENDITURES - SUBTOTAL |
| E212 | N | 428 - 439 | 12 | SUP SRVCS EXP - SALARY - STUDENT SUPPORT SERVICES |
| E213 | N | 440 - 451 | 12 | SUP SRVCS EXP- SALARY- INSTRUCTIONAL STAFF SUPPORT |
| E214 | N | 452 - 463 | 12 | SUP SRVCS EXP - SALARY - GEN ADMINISTRATION |
| E215 | N | 464 - 475 | 12 | SUP SRVCS EXP - SALARY - SCH ADMINISTRATION |
| E216 | N | 476 - 487 | 12 | SUP SRVCS EXP - SALARY - OPERATIONS & MAINTENANCE |
| E217 | N | 488 - 499 | 12 | SUP SRVCS EXP - SALARY - STUDENT TRANSPORTATION |
| E218 | N | 500 - 511 | 12 | SUP SRVCS EXP - SALARY - OTHER SERVICES |
| TE21 | N | 512 - 523 | 12 | SUP SRVCS EXP - SALARY - SUBTOTAL |
| E222 | N | 524 - 535 | 12 | SUP SRVCS EXP- EMPLOYEE BENEFITS- STUDENTS SUPPORT |
| E223 | N | 536 - 547 | 12 | SUP EXP - EMPLOYEE BENEFITS - INSTRUCT STAFF SUP |
| E224 | N | 548 - 559 | 12 | SUP EXP - EMPLOYEE BENEFITS - GENERAL ADMIN |
| E225 | N | 560 - 571 | 12 | SUP EXP - EMPLOYEE BENEFITS - SCHOOL ADMIN |
| E226 | N | 572 - 583 | 12 | SUP EXP - EMPLOYEE BENEFITS - OPERATIONS & MAINT |

| Name | Type | Position | Length | Description |
|-------|------|-------------|--------|----------------------------------------------------|
| E227 | N | 584 - 595 | 12 | SUP EXP - EMPLOYEE BENEFITS - STUDENT TRANSPORT |
| E228 | N | 596 - 607 | 12 | SUP EXP - EMPLOYEE BENEFITS - OTHER SERVICES |
| TE22 | N | 608 - 619 | 12 | SUP EXP - EMPLOYEE BENEFITS - SUBTOTAL |
| E232 | N | 620 - 631 | 12 | SUP EXP - PURCHASED SERVICES - STUDENTS SUPPORT |
| E233 | N | 632 - 643 | 12 | SUP EXP - PURCHASED SERVICES - INSTRUCT STAFF SUP |
| E234 | N | 644 - 655 | 12 | SUP EXP - PURCHASED SERVICES - GENERAL ADMIN |
| E235 | N | 656 - 667 | 12 | SUP EXP - PURCHASED SERVICES - SCHOOL ADMIN |
| E236 | N | 668 - 679 | 12 | SUP EXP - PURCHASED SERVICES - OPERATIONS & MAINT |
| E237 | N | 680 - 691 | 12 | SUP EXP - PURCHASED SERVICES - STDENT TRANSPORT |
| E238 | N | 692 - 703 | 12 | SUP EXP - PURCHASED SERVICES - OTHER SERVICES |
| TE23 | N | 704 - 715 | 12 | SUP EXP - PURCHASED SERVICES - SUBTOTAL |
| E242 | N | 716 - 727 | 12 | SUP EXP - SUPPLIES - STUDENT SUPPORT SERVICES |
| E243 | N | 728 - 739 | 12 | SUP EXP - SUPPLIES - INSTRUCTIONAL STAFF SUPPORT |
| E244 | N | 740 - 751 | 12 | SUP EXP - SUPPLIES - GENERAL ADMINISTRATION |
| E245 | N | 752 - 763 | 12 | SUP EXP - SUPPLIES - SCHOOL ADMINISTRATION |
| E246 | N | 764 - 775 | 12 | SUP EXP - SUPPLIES - OPERATIONS & MAINTENANCE |
| E247 | N | 776 - 787 | 12 | SUP EXP - SUPPLIES - STUDENT TRANSPORTATION |
| E248 | N | 788 - 799 | 12 | SUP EXP - SUPPLIES - OTHER SERVICES |
| TE24 | N | 800 - 811 | 12 | SUP EXP - SUPPLIES - SUBTOTAL |
| E252 | N | 812 - 823 | 12 | SUP EXP - PROPERTY - STUDENT SUPPORT SERVICES |
| E253 | N | 824 - 835 | 12 | SUP EXP - PROPERTY - INSTRUCTIONAL STAFF SUPPORT |
| E254 | N | 836 - 847 | 12 | SUP EXP - PROPERTY - GENERAL ADMINISTRATION |
| E255 | N | 848 - 859 | 12 | SUP EXP - PROPERTY - SCHOOL ADMINISTRATION |
| E256 | N | 860 - 871 | 12 | SUP EXP - PROPERTY - OPERATIONS & MAINTENANCE |
| E257 | N | 872 - 883 | 12 | SUP EXP - PROPERTY - STUDENT TRANSPORTATION |
| E258 | N | 884 - 895 | 12 | SUP EXP - PROPERTY - OTHER SERVICES |
| TE25 | N | 896 - 907 | 12 | SUP EXP - PROPERTY - SUBTOTAL |
| E262 | N | 908 - 919 | 12 | SUP EXP - OTHER - STUDENT SUPPORT SERVICES |
| E263 | N | 920 - 931 | 12 | SUP EXP - OTHER - INSTRUCTIONAL STAFF SUPPORT |
| E264 | N | 932 - 943 | 12 | SUP EXP - OTHER - GENERAL ADMINISTRATION |
| E265 | N | 944 - 955 | 12 | SUP EXP - OTHER - SCHOOL ADMINISTRATION |
| E266 | N | 956 - 967 | 12 | SUP EXP - OTHER - OPERATIONS & MAINTENANCE |
| E267 | N | 968 - 979 | 12 | SUP EXP - OTHER - STUDENT TRANSPORTATION |
| E268 | N | 980 - 991 | 12 | SUP EXP - OTHER - OTHER SERVICES |
| TE26 | N | 992 - 1003 | 12 | SUP EXP - OTHER - SUBTOTAL P.7 |
| STE22 | N | 1004 - 1015 | 12 | SUP EXP - SUBTOTAL - STUDENTS SUPPORT SERVICES |
| STE23 | N | 1016 - 1027 | 12 | SUP EXP - SUBTOTAL - INSTRUCTIONAL STAFF SUPPORT |
| STE24 | N | 1028 - 1039 | 12 | SUP EXP - SUBTOTAL - GENERAL ADMINISTRATION |
| STE25 | N | 1040 - 1051 | 12 | SUP EXP - SUBTOTAL - SCHOOL ADMINISTRATION |
| STE26 | N | 1052 - 1063 | 12 | SUP EXP - SUBTOTAL - OPERATIONS & MAINTENANCE |
| STE27 | N | 1064 - 1075 | 12 | SUP EXP - SUBTOTAL - STUDENT TRANSPORTATION |
| STE28 | N | 1076 - 1087 | 12 | SUP EXP - SUBTOTAL - OTHER SERVICES |
| STE2T | N | 1088 - 1099 | 12 | SUPPORT EXPENDITURES - TOTAL SUPPORT SERVICES |
| E3A1 | N | 1100 - 1111 | 12 | NON-INSTRUCT EXPEND - FOOD SERVICES NON-PROPERTY |
| E3A2 | N | 1112 - 1123 | 12 | NON-INSTRUCT EXPEND - FOOD SERVICES PROPERTY |
| E3B1 | N | 1124 - 1135 | 12 | NON-INSTRUCT EXPEND - ENTERPRISE - NONPROPERTY |
| E3B2 | N | 1136 - 1147 | 12 | NON-INSTRUCT EXPEND - ENTERPRISE - PROPERTY |
| STE3 | N | 1148 - 1159 | 12 | NON-INSTRUCTINAL EXPENDITURES - SUBTOTAL P.8 |
| E4A1 | N | 1160 - 1171 | 12 | DIRECT PROGRAM SUPPORT - TEXTBOOKS (NONPROPERTY) |
| E4A2 | N | 1172 - 1183 | 12 | DIRECT PROGRAM SUPPORT - TEXTBOOKS (PROPERTY) |
| E4B1 | N | 1184 - 1195 | 12 | DIRECT PROGRAM SUP - STUDENT TRANSPORT (NON-PROP) |
| E4B2 | N | 1196 - 1207 | 12 | DIRECT PROGRAM SUP - STUDENT TRANSPORT (PROPERTY) |
| E4C1 | N | 1208 - 1219 | 12 | DIRECT PROGRAM SUP - EMPLOYEE BENEFITS (NON-PROP) |
| E4C2 | N | 1220 - 1231 | 12 | DIRECT PROGRAM SUP - EMPLOYEE BENEFITS (PROPERTY) |
| E4D | N | 1232 - 1243 | 12 | DIRECT PROGRAM SUPPORT - PRIVATE SCHOOL STUDENTS |
| E4E1 | N | 1244 - 1255 | 12 | DIRECT PROGRAM 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 EDUCATION) |
| E61 | N | 1292 - 1303 | 12 | FACILITIES ACQUISITION - NON-PROPERTY |
| E62 | N | 1304 - 1315 | 12 | FACILITIES ACQUISITION - PROPERTY (LAND & BLDGS) |
| E63 | N | 1316 - 1327 | 12 | FACILITIES ACQUISITION - EQUIPMENT |

| Name | Type | Position | Length | Description |
|----------|------|-------------|--------|----------------------------------------------------|
| E7A1 | N | 1328 - 1339 | 12 | OTHER USE - DEBT SERVICES - INTEREST ON DEBT |
| E7A2 | N | 1340 - 1351 | 12 | OTHER USE- DEBT SERVICES - REDEMPTION OF PRINCIPAL |
| STE7 | N | 1352 - 1363 | 12 | OTHER USE - DEBT SERVICES 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 PROGRAMS - NON-PUBLIC SCHOOLS |
| E9B | N | 1400 - 1411 | 12 | DIRECT COST PROGRAMS - ADULT EDUCATION |
| E9C | N | 1412 - 1423 | 12 | DIRECT COST PROGRAMS - COMMUNITY COLLEGE |
| E9D | N | 1424 - 1435 | 12 | DIRECT COST PROGRAMS - OTHER |
| E91 | N | 1436 - 1447 | 12 | DIRECT COST PROGRAMS - PROPERTY |
| STE9 | N | 1448 - 1459 | 12 | DIRECT COST PROGRAMS - SUBTOTAL |
| TE10 | N | 1460 - 1471 | 12 | TOTAL PROPERTY EXPENDITURES |
| TE11 | N | 1472 - 1483 | 12 | TOTAL EXPENDITURES FOR EDUCATION |
| X12C | N | 1484 - 1495 | 12 | EXCLUSIONS FOR PL-100-297 - CHAPTER 1 |
| X12D | N | 1496 - 1507 | 12 | EXCLUSIONS FOR PL-100-297 - CHAPTER 1 CARRYOVER |
| X12E | N | 1508 - 1519 | 12 | EXCLUSIONS FOR PL-100-297 - CHAPTER 2 |
| X12F | N | 1520 - 1531 | 12 | EXCLUSIONS FOR PL-100-297 - CHAPTER 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 DEFINITION) |
| A14B | N | 1580 - 1591 | 12 | ADA (NCES DEFINITION) |
| MEMBER90 | N | 1592 - 1603 | 12 | TOTAL STUDENT MEMBERSHIP (FALL ENROLLMENT) |
| IR1A | AN | 1604 - 1604 | 1 | IMP FLAG LOCAL REV-PROPERTY TAX |
| IR1B | AN | 1605 - 1605 | 1 | IMP FLAG LOCAL REV-NON-PROPERTY TAX |
| IR1C | AN | 1606 - 1606 | 1 | IMP FLAG LOCAL REV-LOC GOVT PROP TAX |
| IR1D | AN | 1607 - 1607 | 1 | IMP FLAG LOCAL REV-LOC GOVT NON-PROP TAX |
| IR1E | AN | 1608 - 1608 | 1 | IMP FLAG LOCAL REV-INDIVID TUITION |
| IR1F | AN | 1609 - 1609 | 1 | IMP FLAG LOCAL REV-TUITION FR LEAS' |
| IR1G | AN | 1610 - 1610 | 1 | IMP FLAG LOCAL REV-TRANSPORT FEES INDIVID |
| IR1H | AN | 1611 - 1611 | 1 | IMP FLAG LOCAL REV-TRANSPORT FEES LEAS |
| IR1I | AN | 1612 - 1612 | 1 | IMP FLAG LOCAL REV-EARNINGS ON INVESTMT |
| IR1J | AN | 1613 - 1613 | 1 | IMP FLAG LOCAL REV-FOOD SERVICE |
| IR1K | AN | 1614 - 1614 | 1 | IMP FLAG LOCAL REV-STUDENT ACTIVITIES |
| IR1L | AN | 1615 - 1615 | 1 | IMP FLAG LOCAL REV-OTHER REVS |
| IR1M | AN | 1616 - 1616 | 1 | IMP FLAG LOCAL REV-TEXTBOOK REVS |
| IR1N | AN | 1617 - 1617 | 1 | IMP FLAG LOCAL REV-SUMMER SCHOOL |
| ISTR1 | AN | 1618 - 1618 | 1 | IMP FLAG LOCAL REV-SUBTOTAL |
| IR2 | AN | 1619 - 1619 | 1 | IMP FLAG INTERMED. REVENUES |
| IR3 | AN | 1620 - 1620 | 1 | IMP FLAG STATE REVENUES |
| IR4A | AN | 1621 - 1621 | 1 | IMP FLAG FED REV-DIRECT GRANTS |
| IR4B | AN | 1622 - 1622 | 1 | IMP FLAG FED REV-THRU STATE |
| IR4C | AN | 1623 - 1623 | 1 | IMP FLAG FED REV-THRU INTERMED AGENCIES |
| IR4D | AN | 1624 - 1624 | 1 | IMP FLAG FED REV-OTHER SOURCES |
| ISTR4 | AN | 1625 - 1625 | 1 | IMP FLAG FED REV-SUBTOTAL |
| IR5 | AN | 1626 - 1626 | 1 | IMP FLAG OTHER SOURCES OF REVENUE |
| ITR | AN | 1627 - 1627 | 1 | IMP FLAG TOTAL REVENUE FROM ALL SOURCES |
| IE11 | AN | 1628 - 1628 | 1 | IMP FLAG INSTR EXP - SALARIES |
| IE12 | AN | 1629 - 1629 | 1 | IMP FLAG INSTR EXP - EMP BENEFITS |
| IE13 | AN | 1630 - 1630 | 1 | IMP FLAG INSTR EXP - PURCHASED SERVICES |
| IE14 | AN | 1631 - 1631 | 1 | IMP FLAG INSTR EXP - TUITION |
| IE15 | AN | 1632 - 1632 | 1 | IMP FLAG INSTR EXP-TUITION TO OTHER LEAS |
| IE16 | AN | 1633 - 1633 | 1 | IMP FLAG INSTR EXP - SUPPLIES |
| IE17 | AN | 1634 - 1634 | 1 | IMP FLAG INSTR EXP - PROPERTY |
| IE18 | AN | 1635 - 1635 | 1 | IMP FLAG INSTR EXP - OTHER |
| ISTE1 | AN | 1636 - 1636 | 1 | IMP FLAG INSTR EXP - SUBTOTAL |
| IE212 | AN | 1637 - 1637 | 1 | IMP SUP EXP-SALARY-STUDENTS |
| IE213 | AN | 1638 - 1638 | 1 | IMP FLAG SUP EXP-SALARY-INST STAFF |
| IE214 | AN | 1639 - 1639 | 1 | IMP FLAG SUP EXP-SALARY-GEN ADMIN |
| IE215 | AN | 1640 - 1640 | 1 | IMP FLAG SUP EXP-SALARY-SCH ADMIN |
| IE216 | AN | 1641 - 1641 | 1 | IMP FLAG SUP EXP-SALARY-OPER AND MAIN |
| IE217 | AN | 1642 - 1642 | 1 | IMP FLAG SUP EXP-SALARY-STUDENT TRANSP |

| Name | Type | Position | Length | Description |
|--------|------|-------------|--------|---------------------------------------------------|
| IE218 | AN | 1643 - 1643 | 1 | IMP FLAG SUP EXP-SALARY-OTHER SERVICES |
| ITE21 | AN | 1644 - 1644 | 1 | IMP FLAG SUP EXP-SALARY-SUBTOTAL |
| IE222 | AN | 1645 - 1645 | 1 | IMP FLAG SUP EXP-EMP BENE-STUDENTS |
| IE223 | AN | 1646 - 1646 | 1 | IMP FLAG SUP EXP-EMP BENE-INST STAFF |
| IE224 | AN | 1647 - 1647 | 1 | IMP FLAG SUP EXP-EMP BENE-GEN ADMIN |
| IE225 | AN | 1648 - 1648 | 1 | IMP FLAG SUP EXP-EMP BENE-SCH ADMIN |
| IE226 | AN | 1649 - 1649 | 1 | IMP FLAG SUP EXP-EMP BENE-OPER AND MAIN |
| IE227 | AN | 1650 - 1650 | 1 | IMP FLAG SUP EXP-EMP BENE-PUPIL TRANSP |
| IE228 | AN | 1651 - 1651 | 1 | IMP FLAG SUP EXP-EMP BENE-OTHER SERV |
| ITE22 | AN | 1652 - 1652 | 1 | IMP FLAG SUP EXP-EMP BENE-SUBTOTAL |
| IE232 | AN | 1653 - 1653 | 1 | IMP FLAG SUP EXP-PURCH SV-STUDENTS |
| IE233 | AN | 1654 - 1654 | 1 | IMP FLAG SUP EXP-PURCH SV-INST STAFF |
| IE234 | AN | 1655 - 1655 | 1 | IMP FLAG SUP EXP-PURCH SV-SCH ADMIN |
| IE235 | AN | 1656 - 1656 | 1 | IMP SUP EX-PURCH SV-SCH ADMIN |
| IE236 | AN | 1657 - 1657 | 1 | IMP FLAG SUP EXP-PURCH SV-OPER AND MAIN |
| IE237 | AN | 1658 - 1658 | 1 | IMP FLAG SUP EXP-PURCH SV-PUPIL TRANSP |
| IE238 | AN | 1659 - 1659 | 1 | IMP FLAG SUP EXP-PURCH SV-OTHER SERV |
| ITE23 | AN | 1660 - 1660 | 1 | IMP FLAG SUP EXP-PURCH SV-SUBTOTAL |
| IE242 | AN | 1661 - 1661 | 1 | IMP FLAG SUP EXP-SUPPLIES-STUDENTS |
| IE243 | AN | 1662 - 1662 | 1 | IMP FLAG SUP EXP-SUPPLIES-INST STAFF |
| IE244 | AN | 1663 - 1663 | 1 | IMP FLAG SUP EXP-SUPPLIES-GEN ADMIN |
| IE245 | AN | 1664 - 1664 | 1 | IMP FLAG SUP EXP-SUPPLIES-SCH ADMIN |
| IE246 | AN | 1665 - 1665 | 1 | IMP FLAG SUP EXP-SUPPLIES-OPER AND MAIN |
| IE247 | AN | 1666 - 1666 | 1 | IMP FLAG SUP EXP-SUPPLIES-PUPIL TRANSP |
| IE248 | AN | 1667 - 1667 | 1 | IMP FLAG SUP EXP-SUPPLIES-OTHER SERV |
| ITE24 | AN | 1668 - 1668 | 1 | IMP FLAG SUP EXP-SUPPLIES-SUBTOTAL |
| IE252 | AN | 1669 - 1669 | 1 | IMP FLAG SUP EXP-PROPERTY-STUDENTS |
| IE253 | AN | 1670 - 1670 | 1 | IMP FLAG SUP EXP-PROPERTY-INST STAFF |
| IE254 | AN | 1671 - 1671 | 1 | IMP FLAG SUP EXP-PROPERTY-GEN ADMIN |
| IE255 | AN | 1672 - 1672 | 1 | IMP FLAG SUP EXP-PROPERTY-SCH ADMIN |
| IE256 | AN | 1673 - 1673 | 1 | IMP FLAG SUP EXP-PROPERTY-OPER AND MAIN |
| IE257 | AN | 1674 - 1674 | 1 | IMP FLAG SUP EXP-PROPERTY-PUPIL TRANSP |
| IE258 | AN | 1675 - 1675 | 1 | IMP FLAG SUP EXP-PROPERTY-OTHER SERV |
| ITE25 | AN | 1676 - 1676 | 1 | IMP FLAG SUP EXP-PROPERTY-SUBTOTAL |
| IE262 | AN | 1677 - 1677 | 1 | IMP FLAG SUP EXP-OTHER-STUDENTS |
| IE263 | AN | 1678 - 1678 | 1 | IMP FLAG SUP EXP-OTHER-INST STAFF |
| IE264 | AN | 1679 - 1679 | 1 | IMP FLAG SUP EXP-OTHER-GEN ADMIN |
| IE265 | AN | 1680 - 1680 | 1 | IMP FLAG SUP EXP-OTHER-SCH ADMIN |
| IE266 | AN | 1681 - 1681 | 1 | IMP FLAG SUP EXP-OTHER-OPER AND MAIN |
| IE267 | AN | 1682 - 1682 | 1 | IMP FLAG SUP EXP-OTHER-PUPIL TRANSP |
| IE268 | AN | 1683 - 1683 | 1 | IMP FLAG SUP EXP-OTHER-OTHER SERV |
| ITE26 | AN | 1684 - 1684 | 1 | IMP FLAG SUP EXP-OTHER-SUBTOTAL |
| ISTE22 | AN | 1685 - 1685 | 1 | IMP FLAG SUP EXP-SUBTOTAL-INST STAFF |
| ISTE23 | AN | 1686 - 1686 | 1 | IMP SUP EXP-SUBTOTAL-INST STAFF |
| ISTE24 | AN | 1687 - 1687 | 1 | IMP FLAG SUP EXP-SUBTOTAL-GEN ADMIN |
| ISTE25 | AN | 1688 - 1688 | 1 | IMP FLAG SUP EXP-SUBTOTAL-SCH ADMIN |
| ISTE26 | AN | 1689 - 1689 | 1 | IMP FLAG SUP EXP-SUBTOTAL-OPER AND MAIN |
| ISTE27 | AN | 1690 - 1690 | 1 | IMP FLAG SUP EXP-SUBTOTAL-PUPIL TRANSP |
| ISTE28 | AN | 1691 - 1691 | 1 | IMP FLAG SUP EXP-SUBTOTAL-OTHER SERV |
| ISTE2T | AN | 1692 - 1692 | 1 | IMP FLAG SUP EXP-TOTAL SUPPORT SERVICES |
| IE3A1 | AN | 1693 - 1693 | 1 | IMP FLAG NON-INSTR SERV - FOOD SERV NON-PROPTY |
| IE3A2 | AN | 1694 - 1694 | 1 | IMP FLAG NON-INSTR SERV-FOOD SERV PROPERTY |
| IE3B1 | AN | 1695 - 1695 | 1 | IMP FLAG NON-INSTR SERV - ENTERPRISE P.8 |
| IE3B2 | AN | 1696 - 1696 | 1 | IMP FLAG NON-INSTR SERV - ENTERPRISE PROPERTY P.8 |
| ISTE3 | AN | 1697 - 1697 | 1 | IMP FLAG NON-INSTR SERV - TOTAL P.8 |
| IE4A1 | AN | 1698 - 1698 | 1 | IMP FLAG DIRECT PROG SUP-TEXTBOOKS |
| IE4A2 | AN | 1699 - 1699 | 1 | IMP FLAG DIRECT PROG SUP-TEXTBOOKS (PROP) |
| IE4B1 | AN | 1700 - 1700 | 1 | IMP FLAG DIRECT PROG SUP-TRANSPORT |
| IE4B2 | AN | 1701 - 1701 | 1 | IMP FLAG DIRECT PROG SUP-TRANSPORT (PROP) |
| IE4C1 | AN | 1702 - 1702 | 1 | IMP FLAG DIRECT PROG SUP-EMP BENE |
| IE4C2 | AN | 1703 - 1703 | 1 | IMP FLAG DIRECT PROG SUP-PRIV SCH STUDENT |
| IE4D | AN | 1704 - 1704 | 1 | IMP DIRECT PROG SUP - PRIV SCH STUDENT |

| Name | Type | Position | Length | Description |
|----------|------|-------------|--------|-------------------------------------------------|
| IE4E1 | AN | 1705 - 1705 | 1 | IMP FLAG DIRECT PROG SUP-OTHER |
| IE4E2 | AN | 1706 - 1706 | 1 | IMP FLAG DIRECT PROG SUP-OTHER (PROP) |
| ISTE4 | AN | 1707 - 1707 | 1 | IMP FLAG DIRECT PROG SUP-SUBTOTAL |
| ITE5 | AN | 1708 - 1708 | 1 | IMP FLAG CURRENT EXPENDITURES |
| IE61 | AN | 1709 - 1709 | 1 | IMP FLAG FACILITIES AQUIS - NON-PROPERTY P.10 |
| IE62 | AN | 1710 - 1710 | 1 | IMP FLAG FACILITIES AQUIS - PROPERTY P.10 |
| IE63 | AN | 1711 - 1711 | 1 | IMP FLAG FACILITIES AQUIS - EQUIPMENT P.10 |
| IE7A1 | AN | 1712 - 1712 | 1 | IMP FLAG OTHER USE - DEBT SERVICE INTEREST P.10 |
| IE7A2 | AN | 1713 - 1713 | 1 | IMP FLAG OTHER USE - DEBT SERV REDEMPTION P.10 |
| ISTE7 | AN | 1714 - 1714 | 1 | IMP FLAG OTHER USE - DEBT SERV SUBTOTAL P.10 |
| IE81 | AN | 1715 - 1715 | 1 | IMP FLAG COMM SERV-NON-PROPERTY |
| IE82 | AN | 1716 - 1716 | 1 | IMP FLAG COMM SERV-PROPERTY |
| IE9A | AN | 1717 - 1717 | 1 | IMP FLAG DIRECT COST PROG-NON-PUB SCH |
| IE9B | AN | 1718 - 1718 | 1 | IMP FLAG DIRECT COST PROG-ADULT ED |
| IE9C | AN | 1719 - 1719 | 1 | IMP FLAG DIRECT COST PROG-COMM COLLEGE |
| IE9D | AN | 1720 - 1720 | 1 | IMP FLAG DIRECT COST PROG-OTHER |
| IE91 | AN | 1721 - 1721 | 1 | IMP FLAG DIRECT COST PROG-PROPERTY |
| ISTE9 | AN | 1722 - 1722 | 1 | IMP FLAG DIRECT COST PROG-SUBTOTAL |
| ITE10 | AN | 1723 - 1723 | 1 | IMP FLAG PROPERTY TOTAL |
| ITE11 | AN | 1724 - 1724 | 1 | IMP FLAG TOTAL EXPENDITURES FOR EDUCATION |
| IX12C | AN | 1725 - 1725 | 1 | IMP FLAG EXCLUS FOR PL-100-297-CHAPTER 1 |
| IX12D | AN | 1726 - 1726 | 1 | IMP FLAG EXCLUS FOR PL-100-297-CH.1 CARRYOVER |
| IX12E | AN | 1727 - 1727 | 1 | IMP FLAG EXCLUS FOR PL-100-297-CHAPTER 2 |
| IX12F | AN | 1728 - 1728 | 1 | IMP FLAG EXCLUS FOR PL-100-297- CH.2 CARRYOVER |
| ITX12 | AN | 1729 - 1729 | 1 | IMP FLAG TOTAL EXCLUS FOR PL-100-297 |
| INCE13 | AN | 1730 - 1730 | 1 | IMP FLAG NET CURRENT EXPENDITURES |
| IADA | AN | 1731 - 1731 | 1 | IMP FLAG ADA (STATE AND NCES DEFINITION) |
| IA14A | AN | 1732 - 1732 | 1 | IMP FLAG ADA (STATE) |
| IA14B | AN | 1733 - 1733 | 1 | IMP FLAG ADA (NCES) |
| IMEMBR90 | AN | 1734 - 1734 | 1 | IMP FLAG STUDENT MEMBERSHIP |

Appendix B: Imputation Flag Frequencies

IMPUTATION FLAGS FOR 1991 IR1A

IMP FLAG LOCAL REV-PROPERTY TAX

| IR1A | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR1B

IMP FLAG LOCAL REV-NON-PROPERTY TAX

| IR1B | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR1C

IMP FLAG LOCAL REV-LOC GOVT PROP TAX

| IR1C | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR1D

IMP FLAG LOCAL REV-LOC GOVT NON-PROP TAX

| IR1D | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR1E

IMP FLAG LOCAL REV-INDIVID TUITION

| IR1E | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 5 | 8.93 | 5 | 8.93 |
| R | 51 | 91.07 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR1F

IMP FLAG LOCAL REV-TUITION FR LEAS

| IR1F | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR1G

IMP FLAG LOCAL REV-TRANSPORT FEES INDIVI

| IR1G | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |
| R | 53 | 94.64 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR1H

IMP FLAG LOCAL REV-TRANSPORT FEES LEAS

| IR1H | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR1I

IMP FLAG LOCAL REV-EARNINGS ON INVESTMT

| IR1I | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR1J

IMP FLAG LOCAL REV-FOOD SERVICE

| IR1J | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| I | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR1K

IMP FLAG LOCAL REV-STUDENT ACTIVITIES

| IR1K | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |
| I | 6 | 10.71 | 9 | 16.07 |
| R | 7 | 83.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR1L

IMP FLAG LOCAL REV-OTHER REVS

| IR1L | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 4 | 7.14 | 4 | 7.14 |
| R | 52 | 92.86 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR1M

IMP FLAG LOCAL REV-TEXTBOOK REVS

| IR1M | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR1N

IMP FLAG LOCAL REV-SUMMER SCHOOL

Cumulative Cumulative

| IR1N | Frequency | Percent | Frequency | Percent |
|------|-----------|---------|-----------|---------|
| A | 6 | 10.71 | 6 | 10.71 |
| R | 50 | 89.29 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTR1

IMP FLAG LOCAL REV-SUBTOTAL

| ISTR1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 46 | 82.14 | 46 | 82.14 |
| T | 10 | 17.86 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR2

IMP FLAG INTERMED. REVENUES

| IR2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-----|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR3

IMP FLAG STATE REVENUES

| IR3 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-----|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR4A

IMP FLAG FED REV-DIRECT GRANTS

| IR4A | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 5 | 8.93 | 5 | 8.93 |
| R | 51 | 91.07 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR4B

IMP FLAG FED REV-THRU STATE

| IR4B | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 7 | 12.50 | 7 | 12.50 |
| R | 49 | 87.50 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR4C

IMP FLAG FED REV-THRU INTERMED AGENCIES

| IR4C | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR4D

IMP FLAG FED REV-OTHER SOURCES

| IR4D | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 6 | 10.71 | 6 | 10.71 |
| R | 50 | 89.29 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTR4

IMP FLAG FED REV-SUBTOTAL

| ISTR4 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 55 | 98.21 | 55 | 98.21 |
| T | 1 | 1.79 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IR5

IMP FLAG OTHER SOURCES OF REVENUE

| IR5 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-----|-----------|---------|-------------------------|-----------------------|
| I | 6 | 10.71 | 6 | 10.71 |

R 50 89.29 56 100.00

IMPUTATION FLAGS FOR 1991 ITR

IMP FLAG TOTAL REVENUE FROM ALL SOURCES

| ITR | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-----|-----------|---------|-------------------------|-----------------------|
| R | 45 | 80.36 | 45 | 80.36 |
| T | 11 | 19.64 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE11

IMP FLAG INSTR EXP - SALARIES

| IE11 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE12

IMP FLAG INSTR EXP - EMP BENEFITS

| IE12 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |
| R | 53 | 94.64 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE13

IMP FLAG INSTR EXP - PURCHASED SERVICES

| IE13 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 9 | 16.07 | 9 | 16.07 |
| R | 47 | 83.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE14

IMP FLAG INSTR EXP - TUITION

| IE14 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |
| R | 53 | 94.64 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE15

IMP FLAG INSTR EXP-TUITION TO OTHER LEAS

| IE15 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE16

IMP FLAG INSTR EXP - SUPPLIES

| IE16 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 4 | 7.14 | 4 | 7.14 |
| R | 52 | 92.86 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE17

IMP FLAG INSTR EXP - PROPERTY

| IE17 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 12 | 21.43 | 12 | 21.43 |
| R | 44 | 78.57 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE18

IMP FLAG INSTR EXP - OTHER

| IE18 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 5 | 8.93 | 5 | 8.93 |
| R | 51 | 91.07 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTE1

IMP FLAG INSTR EXP - SUBTOTAL

| ISTE1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 49 | 87.50 | 49 | 87.50 |
| T | 7 | 12.50 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE212

IMP SUP EXP-SALARY-STUDENTS

| IE212 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE213

IMP FLAG SUP EXP-SALARY-INST STAFF

| IE213 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE214

IMP FLAG SUP EXP-SALARY-GEN ADMIN

| IE214 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE215

IMP FLAG SUP EXP-SALARY-SCH ADMIN

Cumulative Cumulative

| IE215 | Frequency | Percent | Frequency | Percent |
|-------|-----------|---------|-----------|---------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE216

IMP FLAG SUP EXP-SALARY-OPER AND MAIN

| IE216 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE217

IMP FLAG SUP EXP-SALARY-STUDENT TRANSP

| IE217 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE218

IMP FLAG SUP EXP-SALARY-OTHER SERVICES

| IE218 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |
| R | 53 | 94.64 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ITE21

IMP FLAG SUP EXP-SALARY-SUBTOTAL

| ITE21 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 54 | 96.43 | 54 | 96.43 |
| T | 2 | 3.57 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE222

IMP FLAG SUP EXP-EMP BENE-STUDENTS

| IE222 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE223

IMP FLAG SUP EXP-EMP BENE-INST STAFF

| IE223 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 4 | 7.14 | 4 | 7.14 |
| R | 52 | 92.86 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE224

IMP FLAG SUP EXP-EMP BENE-GEN ADMIN

| IE224 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE225

IMP FLAG SUP EXP-EMP BENE-SCH ADMIN

| IE225 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| R | 54 | 96.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE226

IMP FLAG SUP EXP-EMP BENE-OPER AND MAIN

| IE226 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
|-------|-----------|---------|-------------------------|-----------------------|

| | | | | |
|---|----|-------|----|--------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE227

IMP FLAG SUP EXP-EMP BENE-PUPIL TRANSP

| IE227 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE228

IMP FLAG SUP EXP-EMP BENE-OTHER SERV

| IE228 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 4 | 7.14 | 4 | 7.14 |
| R | 52 | 92.86 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ITE22

IMP FLAG SUP EXP-EMP BENE-SUBTOTAL

| ITE22 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 53 | 94.64 | 53 | 94.64 |
| T | 3 | 5.36 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE232

IMP FLAG SUP EXP-PURCH SV-STUDENTS

| IE232 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 9 | 16.07 | 9 | 16.07 |
| R | 47 | 83.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE233

IMP FLAG SUP EXP-PURCH SV-INST STAFF

| IE233 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 11 | 19.64 | 11 | 19.64 |
| R | 45 | 80.36 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE234

IMP FLAG SUP EXP-PURCH SV-GEN ADMIN

| IE234 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 6 | 10.71 | 6 | 10.71 |
| R | 50 | 89.29 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE235

IMP SUP EX-PURCH SV-SCH ADMIN

| IE235 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 8 | 14.29 | 8 | 14.29 |
| R | 48 | 85.71 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE236

IMP FLAG SUP EXP-PURCH SV-OPER AND MAIN

| IE236 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 5 | 8.93 | 5 | 8.93 |
| R | 51 | 91.07 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE237

IMP FLAG SUP EXP-PURCH SV-PUPIL TRANSP

| IE237 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 8 | 14.29 | 8 | 14.29 |
| R | 48 | 85.71 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE238

IMP FLAG SUP EXP-PURCH SV-OTHER SERV

| IE238 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 10 | 17.86 | 10 | 17.86 |
| R | 46 | 82.14 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ITE23

IMP FLAG SUP EXP-PURCH SV-SUBTOTAL

| ITE23 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 42 | 75.00 | 42 | 75.00 |
| T | 14 | 25.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE242

IMP FLAG SUP EXP-SUPPLIES-STUDENTS

| IE242 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 5 | 8.93 | 5 | 8.93 |
| R | 51 | 91.07 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE243

IMP FLAG SUP EXP-SUPPLIES-INST STAFF

| IE243 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 5 | 8.93 | 5 | 8.93 |
| R | 51 | 91.07 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE244

IMP FLAG SUP EXP-SUPPLIES-GEN ADMIN

| IE244 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 5 | 8.93 | 5 | 8.93 |
| R | 51 | 91.07 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE245

IMP FLAG SUP EXP-SUPPLIES-SCH ADMIN

| IE245 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 6 | 10.71 | 6 | 10.71 |
| R | 50 | 89.29 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE246

IMP FLAG SUP EXP-SUPPLIES-OPER AND MAIN

| IE246 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |
| R | 53 | 94.64 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE247

IMP FLAG SUP EXP-SUPPLIES-PUPIL TRANSP

| IE247 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 4 | 7.14 | 4 | 7.14 |
| R | 52 | 92.86 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE248

IMP FLAG SUP EXP-SUPPLIES-OTHER SERV

| IE248 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 7 | 12.50 | 7 | 12.50 |
| R | 49 | 87.50 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ITE24

IMP FLAG SUP EXP-SUPPLIES-SUBTOTAL

| ITE24 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 51 | 91.07 | 51 | 91.07 |
| T | 5 | 8.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE252

IMP FLAG SUP EXP-PROPERTY-STUDENTS

| IE252 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 7 | 12.50 | 7 | 12.50 |
| R | 49 | 87.50 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE253

IMP FLAG SUP EXP-PROPERTY-INST STAFF

| IE253 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 8 | 14.29 | 8 | 14.29 |
| R | 48 | 85.71 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE254

IMP FLAG SUP EXP-PROPERTY-GEN ADMIN

| IE254 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 7 | 12.50 | 7 | 12.50 |
| R | 49 | 87.50 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE255

IMP FLAG SUP EXP-PROPERTY-SCH ADMIN

Cumulative Cumulative

| IE255 | Frequency | Percent | Frequency | Percent |
|-------|-----------|---------|-----------|---------|
| A | 8 | 14.29 | 8 | 14.29 |
| R | 48 | 85.71 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE256

IMP FLAG SUP EXP-PROPERTY-OPER AND MAIN

| IE256 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|----------------------|--------------------|
| A | 5 | 8.93 | 5 | 8.93 |
| R | 51 | 91.07 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE257

IMP FLAG SUP EXP-PROPERTY-PUPIL TRANSP

| IE257 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|----------------------|--------------------|
| A | 4 | 7.14 | 4 | 7.14 |
| R | 52 | 92.86 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE258

IMP FLAG SUP EXP-PROPERTY-OTHER SERV

| IE258 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|----------------------|--------------------|
| A | 7 | 12.50 | 7 | 12.50 |
| R | 49 | 87.50 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ITE25

IMP FLAG SUP EXP-PROPERTY-SUBTOTAL

| ITE25 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|----------------------|--------------------|
| R | 47 | 83.93 | 47 | 83.93 |
| T | 9 | 16.07 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE262

IMP FLAG SUP EXP-OTHER-STUDENTS

| IE262 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 8 | 14.29 | 8 | 14.29 |
| R | 48 | 85.71 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE263

IMP FLAG SUP EXP-OTHER-INST STAFF

| IE263 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 10 | 17.86 | 10 | 17.86 |
| R | 46 | 82.14 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE264

IMP FLAG SUP EXP-OTHER-GEN ADMIN

| IE264 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 6 | 10.71 | 6 | 10.71 |
| R | 50 | 89.29 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE265

IMP FLAG SUP EXP-OTHER-SCH ADMIN

| IE265 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 7 | 12.50 | 7 | 12.50 |
| R | 49 | 87.50 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE266

IMP FLAG SUP EXP-OTHER-OPER AND MAIN

| IE266 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
|-------|-----------|---------|-------------------------|-----------------------|

| | | | | |
|---|----|-------|----|--------|
| A | 5 | 8.93 | 5 | 8.93 |
| R | 51 | 91.07 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE267

IMP FLAG SUP EXP-OTHER-PUPIL TRANSP

| IE267 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 8 | 14.29 | 8 | 14.29 |
| R | 48 | 85.71 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE268

IMP FLAG SUP EXP-OTHER-OTHER SERV

| IE268 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 6 | 10.71 | 6 | 10.71 |
| R | 50 | 89.29 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ITE26

IMP FLAG SUP EXP-OTHER-SUBTOTAL

| ITE26 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 43 | 76.79 | 43 | 76.79 |
| T | 13 | 23.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTE22

IMP FLAG SUP EXP-SUBTOTAL-STUDENTS

| ISTE22 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| R | 52 | 92.86 | 52 | 92.86 |
| T | 4 | 7.14 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTE23

IMP SUP EXP-SUBTOTAL-INST STAFF

| ISTE23 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| R | 51 | 91.07 | 51 | 91.07 |
| T | 5 | 8.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTE24

IMP FLAG SUP EXP-SUBTOTAL-GEN ADMIN

| ISTE24 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| R | 53 | 94.64 | 53 | 94.64 |
| T | 3 | 5.36 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTE25

IMP FLAG SUP EXP-SUBTOTAL-SCH ADMIN

| ISTE25 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| R | 51 | 91.07 | 51 | 91.07 |
| T | 5 | 8.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTE26

IMP FLAG SUP EXP-SUBTOTAL-OPER AND MAIN

| ISTE26 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| R | 53 | 94.64 | 53 | 94.64 |
| T | 3 | 5.36 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTE27

IMP FLAG SUP EXP-SUBTOTAL-PUPIL TRANSP

| ISTE27 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| R | 54 | 96.43 | 54 | 96.43 |
| T | 2 | 3.57 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTE28

IMP FLAG SUP EXP-SUBTOTAL-OTHER SERV

| ISTE28 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| R | 49 | 87.50 | 49 | 87.50 |
| T | 7 | 12.50 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTE2T

IMP FLAG SUP EXP-TOTAL SUPPORT SERVICES

| ISTE2T | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|-------------------------|-----------------------|
| R | 51 | 91.07 | 51 | 91.07 |
| T | 5 | 8.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE3A1

IMP FLAG NON-INST SERV-FOOD SERV NON-PROPERTY

| IE3A1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| I | 2 | 3.57 | 4 | 7.14 |
| R | 52 | 92.86 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE3A2

MP FLAG NON-INST SERV-FOOD SERV PROPERTY

| IE3A2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 2 | 3.57 | 2 | 3.57 |
| I | 2 | 3.57 | 4 | 7.14 |
| R | 52 | 92.86 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE3B1

IMP FLAG NON-INST SERV-FOOD SERV ENTERPRISE

| IE3B1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
|-------|-----------|---------|-------------------------|-----------------------|

| | | | | |
|---|----|-------|----|--------|
| A | 7 | 12.50 | 7 | 12.50 |
| I | 5 | 8.93 | 12 | 21.43 |
| R | 44 | 78.57 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE3B2

IMP FLAG NON-INST SERV-FOOD SERV ENTERPRISE PROPERTY

| IE3B2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 11 | 19.64 | 11 | 19.64 |
| I | 1 | 1.79 | 12 | 21.43 |
| R | 44 | 8.57 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTE3

IMP FLAG NON-INSTR SERV - TOTAL

| ISTE3 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 43 | 76.79 | 43 | 76.79 |
| T | 13 | 23.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE4A1

IMP FLAG DIRECT PROG SUP - TEXTBOOKS

| IE4A1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 6 | 10.71 | 6 | 10.71 |
| R | 50 | 89.29 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE4A2

IMP FLAG DIRECT PROG SUP - TEXTBOOKS (PROP)

| IE4A2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE4B1

IMP FLAG DIRECT PROG SUP - TRANSPORT

| IE4B1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 5 | 8.93 | 5 | 8.93 |
| R | 51 | 91.07 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE4B2

IMP FLAG DIRECT PROG SUP-TRANSPORT (PROP)

| IE4B2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 3 | 5.36 | 3 | 5.36 |
| R | 53 | 94.64 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE4C1

IMP FLAG DIRECT PROG SUP-EMP BENE

| IE4C1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 23 | 41.07 | 23 | 41.07 |
| R | 33 | 58.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE4C2

IMP FLAG DIRECT PROG SUP- EMP BEN (PROP)

| IE4C2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE4D

DIRECT PROG SUP - PRIV SCH STUDENT

Cumulative Cumulative

| IE4D | Frequency | Percent | Frequency | Percent |
|------|-----------|---------|-----------|---------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE4E1

IMP FLAG DIRECT PROG SUP-OTHER

| IE4E1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 19 | 33.93 | 19 | 33.93 |
| R | 37 | 66.07 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE4E2

IMP FLAG DIRECT PROG SUP-OTHER(PROP)

| IE4E2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 4 | 7.14 | 4 | 7.14 |
| R | 52 | 92.86 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTE4

IMP FLAG DIRECT PROG SUP-SUBTOTAL

| ISTE4 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 25 | 44.64 | 25 | 44.64 |
| T | 31 | 55.36 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ITE5

IMP FLAG CURRENT EXPENDITURES

| ITE5 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 39 | 69.64 | 39 | 69.64 |
| T | 17 | 30.36 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE61

IMP FLAG FACILITIES AQUIS-NON-PROPERTY

| IE61 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE62

IMP FLAG FACILITIES AQUIS-PROPERTY

| IE62 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 8 | 14.29 | 8 | 14.29 |
| I | 1 | 1.79 | 9 | 16.07 |
| R | 47 | 83.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE63

IMP FLAG FACILITIES AQUIS-EQUIPMENT

| IE63 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 8 | 14.29 | 8 | 14.29 |
| I | 1 | 1.79 | 9 | 16.07 |
| R | 47 | 83.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE7A1

IMP FLAG OTHER USE-DEBT SERVICE INTEREST

| IE7A1 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| A | 5 | 8.93 | 5 | 8.93 |
| I | 2 | 3.57 | 7 | 12.50 |
| R | 49 | 87.50 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE7A2

IMP FLAG OTHER USE-DEBT SERV REDEMPTION

| IE7A2 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
|-------|-----------|---------|-------------------------|-----------------------|

| | | | | |
|---|----|-------|----|--------|
| A | 5 | 8.93 | 5 | 8.93 |
| I | 2 | 3.57 | 7 | 12.50 |
| R | 49 | 87.50 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTE7

IMP FLAG OTHER USE-DEBT SERV SUBTOTAL

| ISTE7 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 51 | 91.07 | 51 | 91.07 |
| T | 5 | 8.93 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE81

IMP FLAG COMM SERV-NON-PROPERTY

| IE81 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 14 | 25.00 | 14 | 25.00 |
| R | 42 | 75.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE82

IMP FLAG COMM SERV-PROPERTY

| IE82 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 13 | 23.21 | 13 | 23.21 |
| R | 43 | 76.79 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE9A

IMP FLAG DIRECT COST PROG-NON-PUB SCH

| IE9A | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| A | 1 | 1.79 | 1 | 1.79 |
| R | 55 | 98.21 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE9B

IMP FLAG DIRECT COST PROG-ADULT ED

| IE9B | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE9C

IMP FLAG DIRECT COST PROG-COMM COLLEGE

| IE9C | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE9D

IMP FLAG DIRECT COST PROG-OTHER

| IE9D | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IE91

IMP FLAG DIRECT COST PROG-PROPERTY

| IE91 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ISTE9

IMP FLAG DIRECT COST PROG-SUBTOTAL

| ISTE9 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ITE10

IMP FLAG PROPERTY TOTAL

| ITE10 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 35 | 62.50 | 35 | 62.50 |
| T | 21 | 37.50 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ITE11

IMP FLAG TOTAL EXPENDITURES FOR EDUCATIO

| ITE11 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 39 | 69.64 | 39 | 69.64 |
| T | 17 | 30.36 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IX12C

IMP FLAG EXCLUS FOR PL-100-297-CHAPTER 1

| IX12C | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IX12D

IMP FLAG EXCLUS FOR PL-100-297-CH.1 CARR

| IX12D | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IX12E

IMP FLAG EXCLUS FOR PL-100-297-CHAPTER 2

| IX12E | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
|-------|-----------|---------|-------------------------|-----------------------|

| | | | | |
|---|----|--------|----|--------|
| R | 56 | 100.00 | 56 | 100.00 |
|---|----|--------|----|--------|

IMPUTATION FLAGS FOR 1991 IX12F

IMP FLAG EXCLUS FOR PL-100-297- CH.2 CAR

| IX12F | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|----------------------|--------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 ITX12

IMP FLAG TOTAL EXCLUS FOR PL-100-297

| ITX12 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|----------------------|--------------------|
| R | 45 | 80.36 | 45 | 80.36 |
| T | 11 | 19.64 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 INCE13

IMP FLAG NET CURRENT EXPENDITURES

| INCE13 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|--------|-----------|---------|----------------------|--------------------|
| R | 44 | 78.57 | 44 | 78.57 |
| T | 12 | 21.43 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IADA

IMP FLAG Average Daily Attendance (STATE AND NCES DEFINITION)

| IADA | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|------|-----------|---------|----------------------|--------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IA14A

IMP FLAG Average Daily Attendance (STATE DEFINITION)

| IA14A | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IA14B

IMP FLAG Average Daily Attendance (NCES DEFINITION)

| IA14B | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|-------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

IMPUTATION FLAGS FOR 1991 IMEMBR90

IMP FLAG STUDENT MEMBERSHIP

| IMEMBR90 | Frequency | Percent | Cumulative Frequency | Cumulative Percent |
|----------|-----------|---------|-------------------------|-----------------------|
| R | 56 | 100.00 | 56 | 100.00 |

Appendix C: 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: E3B11, E3B12, E3B13, E3B14, E3B2, E3B16, and subtotal E3B1. NOTE: E3B1 does not include 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: E3A11, E3A12, E3A13, E3A14, E3A2, E3A16, and subtotal E3A1. NOTE: E3A1 does not include 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 D. 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 |
| TENNESSEE | 47 | TN |

| STATE NAME | FIPS¹ | STABR² |
|-----------------------|-------------------------|--------------------------|
| 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 .

Appendix E. Survey Form

OMB Number 1850-0067
Approval expires
December 31, 1993

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

**The National Public
Education Financial Survey**

Fiscal year 1991

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

RETURN COMPLETED FORM TO:

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

Attention: GSAB Fiscal Survey

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

**PUBLIC ELEMENTARY AND SECONDARY
EDUCATION REVENUES FROM ALL
SOURCES**

**AMOUNT
(omit cents)**

I. REVENUE FROM LOCAL SOURCES

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

I. REVENUE FROM LOCAL SOURCES

**AMOUNT
(omit cents)**

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

II. REVENUE FROM INTERMEDIATE SOURCES (2000)

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

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>a. Grants-in-Aid Direct from the Federal Government (4100,4300) [Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all direct revenue grants to the LEA which must be used for a categorical or specific purpose.]</p> | <p>R4A \$ _____</p> |
| <p>b. Grants-in-Aid from the Federal Government Through the State (4200,4500) Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all revenues through the State as grants to the LEA which must be used for a categorical or specific purpose. Federal reimbursements for food service should appear here.]</p> | <p>R4B \$ _____</p> |
| <p>c. Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (4700) [Include all revenue grants through an intermediate agency to the LEA.]</p> | <p>R4C \$ _____</p> |
| <p>d. Other Revenue from Federal Sources (4800, 4900) [Include revenues to an LEA in lieu of taxes LEA would have collected had its property or other tax base been subject to taxation. Include payments made by the Federal Government for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets, and foods donated by the Federal Government to the LEA.]</p> | <p>R4D \$ _____</p> |
| <p>Federal Sources of Revenue Subtotal (4000)</p> | <p>STR4 \$ _____</p> |

V. OTHER SOURCES OF REVENUE (5000)

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

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

Total Revenue from All Sources

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

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

**PUBLIC ELEMENTARY AND SECONDARY
EDUCATION EXPENDITURES**

**AMOUNT
(omit cents)**

I. INSTRUCTION (1000)1

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| <p>1. Salaries (100) [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]</p> | <p style="text-align: right;">E11</p> <p>\$ _____</p> |
| <p>2. Employee benefits (200) [Include amounts paid by the LEA in behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]</p> | <p style="text-align: right;">E12</p> <p>\$ _____</p> |
| <p>3. Purchased services (300-500; exclude 560) [Include the services of teachers or others who provide instruction to students. Include computer-assisted instructional (CAI) expenditures, travel for instructional staff and per diem expenses. Exclude tuition (560).]</p> | <p style="text-align: right;">E13</p> <p>\$ _____</p> |
| <p>4. Tuition (562, 563, 569) [Include tuition to other LEAs outside the State, tuition to private schools, and other tuition. Exclude (561).]</p> | <p style="text-align: right;">E14</p> <p>\$ _____</p> |
| <p>5. Tuition to Other LEAs Within the State (561)</p> | <p style="text-align: right;">E15</p> <p>\$ _____</p> |
| <p>6. Supplies (600) [Include items that are consumed, worn out or deteriorated through use. Examples include classroom teaching supplies, audiovisual supplies, books and periodicals. Do not include energy expenditures.]</p> | <p style="text-align: right;">E16</p> <p>\$ _____</p> |
| <p>7. Property (700) [Include tangible property of a more or less permanent nature, other than land or buildings or improvements thereon. Examples are machinery, tools, trucks, cars, furniture and furnishings.]</p> | <p style="text-align: right;">E17</p> <p>\$ _____</p> |
| <p>8. Other (800) [Include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations.]</p> | <p style="text-align: right;">E18</p> <p>\$ _____</p> |
| <p>Instruction Expenditures Subtotal (1000) [DO NOT include tuition to other LEAs within the State (561) or Property (700) in this subtotal.]</p> | <p style="text-align: right;">STE1</p> <p>\$ _____</p> |

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

II. SUPPORT SERVICES

(2000)

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

AMOUNT
(omit cents)

Students²
(2100)

Instructional Staff³
(2200)

General
Administration⁴
(2300)

| | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| 1. Salaries (100) [Include gross salary while on the payroll of the LEA.] | Note: Include salaries only for staff in footnote 2. E212 \$ _____ | Note: Include salaries only for staff in footnote 3. E213 \$ _____ | Note: Include salaries only for staff in footnote 4. E214 \$ _____ |
| 2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.] | Note: Include employee benefits only for staff in footnote 2. E222 \$ _____ | Note: Include employee benefits only for staff in footnote 3. E223 \$ _____ | Note: Include employee benefits only for staff in footnote 4. E224 \$ _____ |
| 3. Purchased Services (300-500) [a. Include the services of medical doctors, social workers, psychologists, psychiatrists, audiologists and other consultants providing for student needs. b. Include expenditures for instructional staff (see footnote below). c. Include the services of legal firms, election services and staff relations and negotiations services. Travel for these staff is also included in a, b or c as appropriate.] | Note: Only include 3a here E232 \$ _____ | Note: Only include 3b here E233 \$ _____ | Note: Only include 3c here E234 \$ _____ |
| 4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are attendance supplies, medical supplies, films, tapes, paper supplies, books and periodicals.] | E242 \$ _____ | E243 \$ _____ | E244 \$ _____ |
| 5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment and the like.] | E252 \$ _____ | E253 \$ _____ | E254 \$ _____ |
| 6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.] | E262 \$ _____ | E263 \$ _____ | E264 \$ _____ |
| Support Services Expenditures Subtotal (2100-2300) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.] | Subtotal 2100 STE22 \$ _____ | Subtotal 2200 STE23 \$ _____ | Subtotal 2300 STE24 \$ _____ |

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

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

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

**II. SUPPORT SERVICES
(2000)**

**AMOUNT
(omit cents)**

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

| | School Administration ⁵ (2400) | Operations and Maintenance ⁶ (2600) | Student Transportation ⁷ (2700) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| 1. Salaries (100) [Include gross salary while on the payroll of the LEA.] | Note: Include salaries only for staff in footnote 5. E215 \$ _____ | Note: Include salaries only for staff in footnote 6. E216 \$ _____ | Note: Include salaries only for staff in footnote 7. E217 \$ _____ |
| 2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.] | Note: Include employee benefits only for staff in footnote 5. E225 \$ _____ | Note: Include employee benefits only for staff in footnote 6. E226 \$ _____ | Note: Include employee benefits only for staff in footnote 7. E227 \$ _____ |
| 3. Purchased Services (300-500) [a. Include the services of consultants, school scheduling firms, and administrative staff inservice training. b. Include the services of maintenance companies, security services, equipment repair companies and grounds upkeep concerns. c. Include the services of student busing companies and handicapped transportation services.] | Note: Only include 3a here. E235 \$ _____ | Note: Only include 3b here. E236 \$ _____ | Note: Only include 3c here. E237 \$ _____ |
| 4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are books and periodicals, energy expenditures, services received from utility companies, food expenditures from school food service programs, and routine auto and bus maintenance.] | E245 \$ _____ | E246 \$ _____ | E247 \$ _____ |
| 5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.] | E255 \$ _____ | E256 \$ _____ | E257 \$ _____ |
| 6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.] | E265 \$ _____ | E266 \$ _____ | E267 \$ _____ |
| Support Services Expenditures Subtotal (2400-2700) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.] | Subtotal 2400 STE25 \$ _____ | Subtotal 2600 STE26 \$ _____ | Subtotal 2700 STE27 \$ _____ |

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

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

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

II. SUPPORT SERVICES (2000)

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

AMOUNT

(omit cents)

| | Other Support Services ⁸ (2500, 2800, 2900) | Total by object (100, 200, etc.) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------------------------------|
| 1. Salaries (100) [Include gross salary while on the payroll of the LEA.] | Note: Include salaries only for staff in footnote 8. E218 \$ _____ | TE21 \$ _____ |
| 2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reim-bursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.] | Note: Include employee benefits only for staff in footnote 8. E228 \$ _____ | TE22 \$ _____ |
| 3. Purchased Services (300-500) [Include purchased business support services such as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating; purchased central support services such as planning, research, development, evaluation and data processing services. Travel for these staff is also included here.] | E238 \$ _____ | TE23 \$ _____ |
| 4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books and periodicals.] | E248 \$ _____ | TE24 \$ _____ |
| 5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, and computers and other equipment.] | E258 \$ _____ | TE25 \$ _____ |
| 6. Other (800; exclude 830) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.] | E268 \$ _____ | TE26 \$ _____ |
| Support Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.] | Subtotal 2500, 2800, 2900 STE28 \$ _____ | Subtotal all support services (2100-2900) STE2T \$ _____ |

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

III. Operation of Non-Instructional Services (3000)

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

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

IV. Direct Program Support

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

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

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| <p>d. Direct Program Support for Private School Students [Include expenditures by SEA or State made for/on behalf of private school students.]</p> | <p style="text-align: center;">E4D</p> <p>\$ _____</p> |
| <p>e. Other Direct Program Support for Public School Students (specify program name on dotted line)</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>Direct Support Subtotal [DO NOT include Direct Program Support for Private School Students (d) or any Property (700) in this subtotal. Sum a.1., b.1., c.1. and e.1.]</p> | <p 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="font-size: 24pt;">TE5</p> <p>\$ _____</p> |
|-----------------------------------------------------|

VI. Facilities Acquisition and Construction Services

(4000)

**AMOUNT
(omit cents)**

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| <p>1. Non-Property Expenditures (4100-4900) (For buildings built and alterations performed by the LEAs own staff.) [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600) and other (800) for buildings built and alterations performed by the LEAs own staff.]</p> | <p 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: right;">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: right;">E7A1</p> <p>\$ _____</p> <p style="text-align: right;">E7A2</p> <p>\$ _____</p> |
| <p>Other Uses Subtotal</p> | <p style="text-align: right;">STE7</p> <p>\$ _____</p> |

VIII. Community Services (3300)

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

AMOUNT
(omit cents)

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| <p>1. Include objects 100,200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment]</p> | <p style="text-align: right;">E81</p> <p>\$ _____</p> <p style="text-align: right;">E82</p> <p>\$ _____</p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|

IX. Direct Cost Programs

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

| | |
|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
| <p>a. Non-Public School Programs (program #500) [Do not include property (object 700).]</p> | <p style="text-align: right;">E9A</p> <p>\$ _____</p> |
| <p>b. Adult Education (program #600) [Do not include property (object 700).]</p> | <p style="text-align: right;">E9B</p> <p>\$ _____</p> |
| <p>c. Community College (program #700) [Do not include property (object 700).]</p> | <p style="text-align: right;">E9C</p> <p>\$ _____</p> |
| <p>d. Other (specify program name on dotted line)</p> <p>-----</p> <p>-----</p> <p>-----</p> | <p style="text-align: right;">E9D</p> <p>\$ _____</p> |

IX. Direct Cost Programs

**AMOUNT
(omit cents)**

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 1. Property (Object 700) [Include property from Non-Public School Programs (#500), Adult Education (600), Community College (#700) and Other.] | E91 \$ _____ |
| Direct Cost Programs Subtotal [DO NOT include Property (700) in this subtotal.] | STE9 \$ _____ |

X. Property (700)

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

| |
|------------------|
| TE10 \$ _____ |
|------------------|

XI. Total Expenditures for Education

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

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

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

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

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

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

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

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

XIII. Net current expenditure as defined by Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297).

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

XIV. Average Daily Attendance (ADA)

Use either method A or B

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

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)

Appendix F. Sample Tables

**Table 1.—Revenues for public elementary and secondary schools, by source and state:
Fiscal year 1991, School year 1990-91**

| State | Total | Revenues, by source | | | |
|-----------------------|----------------------|----------------------|--------------------|----------------------|---------------------|
| | | Local | Intermediate | State | Federal |
| United States | \$223,340,537 | \$103,191,363 | \$1,048,576 | \$105,324,533 | \$13,776,066 |
| Alabama | 2,704,515 | 777,684 | 0 | 1,625,517 | 301,315 |
| Alaska | 1,021,392 | 206,162 | 0 | 699,742 | 115,489 |
| Arizona | 3,004,395 | 1,338,689 | 142,349 | 1,288,855 | 234,503 |
| Arkansas | 1,645,442 | 524,103 | 4,219 | 956,019 | 161,100 |
| California | 25,266,899 | 6,771,427 | 0 | 16,684,098 | 1,811,375 |
| Colorado | 2,892,809 | 1,623,702 | 1,367 | 1,131,029 | 136,713 |
| Connecticut | 3,800,520 | 2,171,085 | 0 | 1,520,723 | 108,712 |
| Delaware | 576,082 | 148,276 | 0 | 387,592 | 40,213 |
| District of Columbia | 673,788 | 616,616 | 0 | 0 | 57,172 |
| Florida | 10,416,592 | 4,518,304 | 0 | 5,215,514 | 682,774 |
| Georgia | 5,417,738 | 2,209,594 | 0 | 2,853,492 | 354,653 |
| Hawaii | 945,327 | 21,617 | 0 | 850,017 | 73,693 |
| Idaho | 795,820 | 242,448 | 0 | 490,907 | 62,464 |
| Illinois | 9,314,231 | 5,756,650 | 0 | 2,941,988 | 615,593 |
| Indiana | 5,305,182 | 2,258,419 | 9,286 | 2,794,834 | 242,642 |
| Iowa | 2,211,510 | 1,027,875 | 11,348 | 1,059,434 | 112,852 |
| Kansas | 2,208,225 | 974,293 | 151,999 | 972,370 | 109,564 |
| Kentucky | 2,729,811 | 641,854 | 0 | 1,827,601 | 260,356 |
| Louisiana | 3,240,012 | 1,154,369 | 0 | 1,759,673 | 325,970 |
| Maine | 1,192,430 | 518,589 | 0 | 608,475 | 65,366 |
| Maryland | 4,621,846 | 2,703,851 | 0 | 1,705,473 | 212,522 |
| Massachusetts | 5,274,333 | 3,045,757 | 0 | 1,959,858 | 268,718 |
| Michigan | 9,054,147 | 6,098,938 | 8,561 | 2,424,039 | 522,610 |
| Minnesota | 4,300,519 | 1,620,715 | 121,176 | 2,376,069 | 182,558 |
| Mississippi | 1,599,374 | 465,165 | 2,081 | 866,680 | 265,448 |
| Missouri | 3,968,551 | 2,166,483 | 19,614 | 1,560,232 | 222,221 |
| Montana | 786,516 | 205,940 | 168,264 | 345,728 | 66,584 |
| Nebraska | 1,469,586 | 916,563 | 11,193 | 455,723 | 86,107 |
| Nevada | 1,006,832 | 551,526 | 0 | 416,217 | 39,089 |
| New Hampshire | 977,610 | 873,544 | 0 | 76,667 | 27,399 |
| New Jersey | 9,627,777 | 5,628,603 | 0 | 3,614,415 | 384,759 |
| New Mexico | 1,321,887 | 199,052 | 0 | 961,213 | 161,621 |
| New York | 21,362,779 | 11,195,604 | 52,090 | 9,091,432 | 1,023,652 |
| North Carolina | 5,056,524 | 1,426,330 | 0 | 3,301,219 | 328,975 |
| North Dakota | 515,073 | 222,326 | 8,569 | 232,350 | 51,828 |
| Ohio | 9,116,257 | 4,692,796 | 5,789 | 3,906,212 | 511,460 |
| Oklahoma | 2,385,433 | 783,130 | 47,683 | 1,440,005 | 114,615 |
| Oregon | 2,687,143 | 1,792,229 | 48,290 | 682,382 | 164,242 |
| Pennsylvania | 11,063,955 | 5,725,078 | 8,162 | 4,755,738 | 574,977 |
| Rhode Island | 866,151 | 471,041 | 0 | 353,329 | 41,781 |
| South Carolina | 2,861,767 | 1,161,744 | 30,113 | 1,427,317 | 242,593 |
| South Dakota | 532,388 | 318,465 | 7,004 | 146,649 | 60,270 |
| Tennessee | 3,034,270 | 1,365,144 | 0 | 1,372,661 | 296,466 |
| Texas | 15,407,772 | 7,478,471 | 143,966 | 6,770,503 | 1,014,833 |
| Utah | 1,420,359 | 515,622 | 0 | 810,174 | 94,563 |
| Vermont | 615,449 | 388,047 | 0 | 197,299 | 30,103 |
| Virginia | 5,529,333 | 3,421,319 | 0 | 1,810,903 | 297,111 |
| Washington | 4,698,535 | 1,045,570 | 72 | 3,385,318 | 267,575 |
| West Virginia | 1,599,534 | 409,788 | 251 | 1,064,629 | 124,866 |
| Wisconsin | 4,636,119 | 2,578,429 | 0 | 1,864,756 | 192,934 |
| Wyoming | 580,000 | 222,340 | 45,129 | 281,462 | 31,068 |
| Outlying Areas | | | | | |
| American Samoa | 30,407 | 81 | 0 | 8,694 | 21,631 |
| Guam | 125,496 | 107,266 | 0 | 0 | 18,231 |
| Northern Marianas | 34,803 | 22 | 0 | 26,111 | 8,669 |
| Puerto Rico | 1,266,116 | 782 | 0 | 878,903 | 386,430 |
| Virgin Islands | 160,899 | 118,284 | 0 | 0 | 42,615 |

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, "National Public Education Financial Survey", Fiscal Year 1991, School Year 1990-91.

Table 2.--Percentage distribution of revenues for public elementary and secondary schools, by source and state: Fiscal year 1991, School year 1990-91

| State | Total | Within-state percentage distribution | | | |
|-----------------------|--------------|--------------------------------------|--------------|-------------|------------|
| | | Local | Intermediate | State | Federal |
| United States | 100.0 | 46.2 | 0.5 | 47.2 | 6.2 |
| Alabama | 100.0 | 28.8 | 0.0 | 60.1 | 11.1 |
| Alaska | 100.0 | 20.2 | 0.0 | 68.5 | 11.3 |
| Arizona | 100.0 | 44.6 | 4.7 | 42.9 | 7.8 |
| Arkansas | 100.0 | 31.9 | 0.3 | 58.1 | 9.8 |
| California | 100.0 | 26.8 | 0.0 | 66.0 | 7.2 |
| Colorado | 100.0 | 56.1 | 0.0 | 39.1 | 4.7 |
| Connecticut | 100.0 | 57.1 | 0.0 | 40.0 | 2.9 |
| Delaware | 100.0 | 25.7 | 0.0 | 67.3 | 7.0 |
| District of Columbia | 100.0 | 91.5 | 0.0 | 0.0 | 8.5 |
| Florida | 100.0 | 43.4 | 0.0 | 50.1 | 6.6 |
| Georgia | 100.0 | 40.8 | 0.0 | 52.7 | 6.5 |
| Hawaii | 100.0 | 2.3 | 0.0 | 89.9 | 7.8 |
| Idaho | 100.0 | 30.5 | 0.0 | 61.7 | 7.8 |
| Illinois | 100.0 | 61.8 | 0.0 | 31.6 | 6.6 |
| Indiana | 100.0 | 42.6 | 0.2 | 52.7 | 4.6 |
| Iowa | 100.0 | 46.5 | 0.5 | 47.9 | 5.1 |
| Kansas | 100.0 | 44.1 | 6.9 | 44.0 | 5.0 |
| Kentucky | 100.0 | 23.5 | 0.0 | 66.9 | 9.5 |
| Louisiana | 100.0 | 35.6 | 0.0 | 54.3 | 10.1 |
| Maine | 100.0 | 43.5 | 0.0 | 51.0 | 5.5 |
| Maryland | 100.0 | 58.5 | 0.0 | 36.9 | 4.6 |
| Massachusetts | 100.0 | 57.7 | 0.0 | 37.2 | 5.1 |
| Michigan | 100.0 | 67.4 | 0.1 | 26.8 | 5.8 |
| Minnesota | 100.0 | 37.7 | 2.8 | 55.3 | 4.2 |
| Mississippi | 100.0 | 29.1 | 0.1 | 54.2 | 16.6 |
| Missouri | 100.0 | 54.6 | 0.5 | 39.3 | 5.6 |
| Montana | 100.0 | 26.2 | 21.4 | 44.0 | 8.5 |
| Nebraska | 100.0 | 62.4 | 0.8 | 31.0 | 5.9 |
| Nevada | 100.0 | 54.8 | 0.0 | 41.3 | 3.9 |
| New Hampshire | 100.0 | 89.4 | 0.0 | 7.8 | 2.8 |
| New Jersey | 100.0 | 58.5 | 0.0 | 37.5 | 4.0 |
| New Mexico | 100.0 | 15.1 | 0.0 | 72.7 | 12.2 |
| New York | 100.0 | 52.4 | 0.2 | 42.6 | 4.8 |
| North Carolina | 100.0 | 28.2 | 0.0 | 65.3 | 6.5 |
| North Dakota | 100.0 | 43.2 | 1.7 | 45.1 | 10.1 |
| Ohio | 100.0 | 51.5 | 0.1 | 42.8 | 5.6 |
| Oklahoma | 100.0 | 32.8 | 2.0 | 60.4 | 4.8 |
| Oregon | 100.0 | 66.7 | 1.8 | 25.4 | 6.1 |
| Pennsylvania | 100.0 | 51.7 | 0.1 | 43.0 | 5.2 |
| Rhode Island | 100.0 | 54.4 | 0.0 | 40.8 | 4.8 |
| South Carolina | 100.0 | 40.6 | 1.1 | 49.9 | 8.5 |
| South Dakota | 100.0 | 59.8 | 1.3 | 27.5 | 11.3 |
| Tennessee | 100.0 | 45.0 | 0.0 | 45.2 | 9.8 |
| Texas | 100.0 | 48.5 | 0.9 | 43.9 | 6.6 |
| Utah | 100.0 | 36.3 | 0.0 | 57.0 | 6.7 |
| Vermont | 100.0 | 63.1 | 0.0 | 32.1 | 4.9 |
| Virginia | 100.0 | 61.9 | 0.0 | 32.8 | 5.4 |
| Washington | 100.0 | 22.3 | 0.0 | 72.1 | 5.7 |
| West Virginia | 100.0 | 25.6 | 0.0 | 66.6 | 7.8 |
| Wisconsin | 100.0 | 55.6 | 0.0 | 40.2 | 4.2 |
| Wyoming | 100.0 | 38.3 | 7.8 | 48.5 | 5.4 |
| Outlying Areas | | | | | |
| American Samoa | 100.0 | 0.3 | 0.0 | 28.6 | 71.1 |
| Guam | 100.0 | 85.5 | 0.0 | 0.0 | 14.5 |
| Northern Marianas | 100.0 | 0.1 | 0.0 | 75.0 | 24.9 |
| Puerto Rico | 100.0 | 0.1 | 0.0 | 69.4 | 30.5 |
| Virgin Islands | 100.0 | 73.5 | 0.0 | 0.0 | 26.5 |

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, "National Public Education Financial Survey", Fiscal Year 1991, School Year 1990-91.

Table 3.--Current expenditures for public elementary and secondary schools, by function and state: Fiscal year 1991, School year 1990-91

| State | [In thousands of dollars] | | | |
|-----------------------|---------------------------|-----------------------------------|---------------------|--------------------|
| | Total | Current expenditures, by function | | |
| | | Instruction | Support services | Noninstruction |
| United States | \$202,037,752 | \$122,223,362 | \$70,437,195 | \$9,377,195 |
| Alabama | 2,475,216 | 1,541,899 | 723,781 | 209,537 |
| Alaska | 854,499 | 426,220 | 401,924 | 26,355 |
| Arizona | 2,469,543 | 1,452,792 | 891,329 | 125,422 |
| Arkansas | 1,510,092 | 870,449 | 470,367 | 169,277 |
| California | 22,748,218 | 13,267,159 | 8,559,560 | 921,499 |
| Colorado | 2,642,850 | 1,612,622 | 937,472 | 92,756 |
| Connecticut | 3,540,411 | 2,202,283 | 1,190,103 | 148,025 |
| Delaware | 543,933 | 339,730 | 184,288 | 19,915 |
| District of Columbia | 647,901 | 298,769 | 311,193 | 37,940 |
| Florida | 9,045,710 | 5,280,683 | 3,322,574 | 442,453 |
| Georgia | 4,804,225 | 2,995,683 | 1,529,006 | 279,536 |
| Hawaii | 827,579 | 503,312 | 270,394 | 53,873 |
| Idaho | 708,045 | 446,921 | 227,073 | 34,051 |
| Illinois | 8,932,538 | 5,206,144 | 3,413,193 | 313,201 |
| Indiana | 4,379,142 | 2,717,330 | 1,464,129 | 197,683 |
| Iowa | 2,136,561 | 1,281,171 | 763,712 | 91,679 |
| Kansas | 1,938,012 | 1,144,710 | 702,885 | 90,416 |
| Kentucky | 2,480,363 | 1,477,421 | 844,321 | 158,621 |
| Louisiana | 3,023,690 | 1,757,859 | 991,630 | 274,201 |
| Maine | 1,070,965 | 707,108 | 340,467 | 23,390 |
| Maryland | 4,240,862 | 2,569,556 | 1,476,953 | 194,353 |
| Massachusetts | 4,906,828 | 2,927,579 | 1,827,687 | 151,562 |
| Michigan | 8,545,805 | 4,919,688 | 3,374,380 | 251,737 |
| Minnesota | 3,740,820 | 2,384,886 | 1,207,948 | 147,987 |
| Mississippi | 1,510,552 | 947,708 | 435,373 | 127,472 |
| Missouri | 3,487,786 | 2,106,277 | 1,229,498 | 152,012 |
| Montana | 719,963 | 435,023 | 254,157 | 30,784 |
| Nebraska | 1,297,643 | 792,131 | 379,522 | 125,990 |
| Nevada | 864,379 | 512,678 | 324,115 | 27,585 |
| New Hampshire | 890,116 | 563,043 | 297,989 | 29,084 |
| New Jersey | 8,897,612 | 5,000,309 | 3,569,277 | 328,027 |
| New Mexico | 1,134,156 | 657,746 | 422,843 | 53,567 |
| New York | 19,514,583 | 13,055,859 | 5,884,940 | 573,784 |
| North Carolina | 4,605,384 | 2,848,755 | 1,404,150 | 352,478 |
| North Dakota | 460,581 | 277,585 | 146,073 | 36,923 |
| Ohio | 8,407,428 | 4,817,439 | 3,172,105 | 417,884 |
| Oklahoma | 2,107,513 | 1,306,721 | 653,894 | 146,899 |
| Oregon | 2,453,934 | 1,442,537 | 925,799 | 85,598 |
| Pennsylvania | 10,087,322 | 6,394,229 | 3,330,817 | 362,277 |
| Rhode Island | 823,655 | 552,822 | 260,980 | 9,853 |
| South Carolina | 2,494,254 | 1,473,165 | 802,126 | 218,963 |
| South Dakota | 481,304 | 293,254 | 158,993 | 29,057 |
| Tennessee | 2,903,209 | 1,789,445 | 928,480 | 185,284 |
| Texas | 13,695,327 | 8,275,086 | 4,564,561 | 855,679 |
| Utah | 1,235,916 | 801,456 | 359,153 | 75,306 |
| Vermont | 599,018 | 375,921 | 206,523 | 16,574 |
| Virginia | 4,958,213 | 2,952,146 | 1,751,932 | 254,135 |
| Washington | 3,906,471 | 2,334,048 | 1,383,976 | 188,448 |
| West Virginia | 1,473,640 | 894,738 | 492,170 | 86,732 |
| Wisconsin | 4,292,434 | 2,681,850 | 1,477,847 | 132,737 |
| Wyoming | 521,549 | 309,420 | 193,535 | 18,594 |
| Outlying Areas | | | | |
| American Samoa | 24,946 | 11,239 | 9,450 | 4,256 |
| Guam | 122,170 | 59,689 | 53,884 | 8,597 |
| Northern Marianas | 32,987 | 24,110 | 6,165 | 2,712 |
| Puerto Rico | 1,187,261 | 810,124 | 184,663 | 192,474 |
| Virgin Islands | 119,950 | 68,125 | 44,594 | 7,230 |

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

SOURCE: U.S. Dept. of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey", Fiscal Year 1991, School Year 1990-91.

Table 4.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: Fiscal year 1991, School year 1990-91

| State | Total | Within-state percentage distribution | | |
|-----------------------|--------------|--------------------------------------|------------------|----------------|
| | | Instruction | Support services | Noninstruction |
| United States | 100.0 | 60.5 | 34.9 | 4.6 |
| Alabama | 100.0 | 62.3 | 29.2 | 8.5 |
| Alaska | 100.0 | 49.9 | 47.0 | 3.1 |
| Arizona | 100.0 | 58.8 | 36.1 | 5.1 |
| Arkansas | 100.0 | 57.6 | 31.1 | 11.2 |
| California | 100.0 | 58.3 | 37.6 | 4.1 |
| Colorado | 100.0 | 61.0 | 35.5 | 3.5 |
| Connecticut | 100.0 | 62.2 | 33.6 | 4.2 |
| Delaware | 100.0 | 62.5 | 33.9 | 3.7 |
| District of Columbia | 100.0 | 46.1 | 48.0 | 5.9 |
| Florida | 100.0 | 58.4 | 36.7 | 4.9 |
| Georgia | 100.0 | 62.4 | 31.8 | 5.8 |
| Hawaii | 100.0 | 60.8 | 32.7 | 6.5 |
| Idaho | 100.0 | 63.1 | 32.1 | 4.8 |
| Illinois | 100.0 | 58.3 | 38.2 | 3.5 |
| Indiana | 100.0 | 62.1 | 33.4 | 4.5 |
| Iowa | 100.0 | 60.0 | 35.7 | 4.3 |
| Kansas | 100.0 | 59.1 | 36.3 | 4.7 |
| Kentucky | 100.0 | 59.6 | 34.0 | 6.4 |
| Louisiana | 100.0 | 58.1 | 32.8 | 9.1 |
| Maine | 100.0 | 66.0 | 31.8 | 2.2 |
| Maryland | 100.0 | 60.6 | 34.8 | 4.6 |
| Massachusetts | 100.0 | 59.7 | 37.2 | 3.1 |
| Michigan | 100.0 | 57.6 | 39.5 | 2.9 |
| Minnesota | 100.0 | 63.8 | 32.3 | 4.0 |
| Mississippi | 100.0 | 62.7 | 28.8 | 8.4 |
| Missouri | 100.0 | 60.4 | 35.3 | 4.4 |
| Montana | 100.0 | 60.4 | 35.3 | 4.3 |
| Nebraska | 100.0 | 61.0 | 29.2 | 9.7 |
| Nevada | 100.0 | 59.3 | 37.5 | 3.2 |
| New Hampshire | 100.0 | 63.3 | 33.5 | 3.3 |
| New Jersey | 100.0 | 56.2 | 40.1 | 3.7 |
| New Mexico | 100.0 | 58.0 | 37.3 | 4.7 |
| New York | 100.0 | 66.9 | 30.2 | 2.9 |
| North Carolina | 100.0 | 61.9 | 30.5 | 7.7 |
| North Dakota | 100.0 | 60.3 | 31.7 | 8.0 |
| Ohio | 100.0 | 57.3 | 37.7 | 5.0 |
| Oklahoma | 100.0 | 62.0 | 31.0 | 7.0 |
| Oregon | 100.0 | 58.8 | 37.7 | 3.5 |
| Pennsylvania | 100.0 | 63.4 | 33.0 | 3.6 |
| Rhode Island | 100.0 | 67.1 | 31.7 | 1.2 |
| South Carolina | 100.0 | 59.1 | 32.2 | 8.8 |
| South Dakota | 100.0 | 60.9 | 33.0 | 6.0 |
| Tennessee | 100.0 | 61.6 | 32.0 | 6.4 |
| Texas | 100.0 | 60.4 | 33.3 | 6.2 |
| Utah | 100.0 | 64.8 | 29.1 | 6.1 |
| Vermont | 100.0 | 62.8 | 34.5 | 2.8 |
| Virginia | 100.0 | 59.5 | 35.3 | 5.1 |
| Washington | 100.0 | 59.7 | 35.4 | 4.8 |
| West Virginia | 100.0 | 60.7 | 33.4 | 5.9 |
| Wisconsin | 100.0 | 62.5 | 34.4 | 3.1 |
| Wyoming | 100.0 | 59.3 | 37.1 | 3.6 |
| Outlying Areas | | | | |
| American Samoa | 100.0 | 45.1 | 37.9 | 17.1 |
| Guam | 100.0 | 48.9 | 44.1 | 7.0 |
| Northern Marianas | 100.0 | 73.1 | 18.7 | 8.2 |
| Puerto Rico | 100.0 | 68.2 | 15.6 | 16.2 |
| Virgin Islands | 100.0 | 56.8 | 37.2 | 6.0 |

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

SOURCE: U.S. Dept. of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey", Fiscal Year 1991, School Year 1990-91.