

**Documentation for the Common Core of Data National  
Public Education Financial Survey:  
Fiscal Year 1992  
School Year 1991-92 (Revised)**

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**I. Introduction to Documentation for the Common Core of Data National Public Education Financial Survey: Fiscal Year 1992, School 1991-92(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 1992 (school year 1991-92). 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 1991-92 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 296 fields. There are 4 record identification fields, 146 data fields and 146 imputation flag fields. The ASCII file has a record length of 1,929 characters and an overall size of 106 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 I 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 "1991-92 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, 1991 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 (RIK) 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

E17 contains E252, E253, E258 using TE11  
E232 combined in E262  
E233 combined in E263  
E252 combined in E17  
E253 combined in E17  
E258 combined in E17  
E262 contains E232 using TE11  
E263 contains E233 using TE11

### ALASKA

E238 contains E268 using TE11  
E268 combined in E238

### ARIZONA

R1E contains R1G, R1N using TR  
R1G combined in R1E  
R1N combined in R1E  
E13 combined in E262  
E17 contains E252, E253, E254, E255, E256, E258 using TE11  
E212 contains E213, E215 using TE11  
E213 combined in E212  
E215 combined in E212  
E216 contains E218 using TE11  
E218 combined in E216  
E222 contains E223, E225 using TE11  
E223 combined in E222  
E225 combined in E222  
E226 contains E228 using TE11  
E228 combined in E226  
E232 combined in E262  
E233 combined in E262  
E234 combined in E262  
E235 combined in E262  
E236 combined in E262  
E237 combined in E262  
E238 combined in E262  
E242 contains E243, E245 using TE11  
E243 combined in E242  
E245 combined in E242  
E246 contains E248 using TE11  
E248 combined in E246  
E252 combined in E17  
E253 combined in E17  
E254 combined in E17  
E255 combined in E17  
E256 combined in E17  
E258 combined in E17  
E262 contains E13, E232, E233, E234, E235, E236, E237, E238,  
E263, E265 using TE11  
E263 combined in E262  
E265 combined in E262  
E266 contains E268 using TE11  
E268 combined in E266  
E3A14 combined in E3A16  
E3A16 contains E3A14 using TE11  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16, E3B2 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  
E612 combined in E62A  
E62A contains E612, E62B, E63 using TE11  
E62B combined in E62A  
E63 combined in E62A  
E81 contains E82 using TE11  
E82 combined in E81

#### ARKANSAS

R1M impute based on TR-R1M  
E3A11 contains E3A12, E3A13, E3A14, E3A2, E3A16 using TE11  
E3A12 combined in E3A11  
E3A13 combined in E3A11  
E3A14 combined in E3A11  
E3A2 combined in E3A11  
E3A16 combined in E3A11  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B2, E3B16 using TE11  
E3A16 combined in E3A11  
E4C1 distribute by salary E12, E222, E223, E224, E225,  
E226, E227, E228, E3A11 using E11, E212, E213, E214, E215,  
E216, E217, E218, E3A12  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212,  
E213, E214, E215, E216, E217, E218, E222, E223, E224, E225,  
E226, E227, E228, E232, E233, E234, E235, E236, E237, E238,  
E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,  
E265, E266, E267, E268  
E612 combined in E62A  
E62A contains E612, E62B using TE11  
E62B combined in E62A

#### COLORADO

R4A, R4D contains R4B using TR  
R4B combined in R4A, R4D  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B2, E3B16 using TE11

#### CONNECTICUT

R1J impute based on TR-R1J  
R1K impute based on TR-R1K  
R5 impute/import TR  
E3A1 derived from R1J, distribute over E3A11, E3A12, E3A13, E3A14, E3A16  
E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16  
E4C1 distribute by salary E12, E222, E223, E224, E225,  
E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,  
E216, E217, E218, E3A11  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212,  
E213, E214, E215, E216, E217, E218, E222, E223, E224, E225,  
E226, E227, E228, E232, E233, E234, E235, E236, E237, E238,  
E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,  
E265, E266, E267, E268  
E4E2 distribute by dest. E17, E252, E253, E254, E255,  
E256, E257, E258, E3A2  
E81 imputed using TE11

E82 imputed using TE11

DELAWARE

R1J impute based on TR-R1J

R4B contains R4D using TR

R4D combined in R4B

E3A1 derived from R1J, distribute over E3A11, E3A12, E3A13, E3A14, E3A2,  
E3A16

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

E81 contains E82 using TE11

E82 combined in E81

DISTRICT OF COLUMBIA

R5 impute/import TR

E235 contains E265 using TE11

E3A16 contains E3A2 using TE11

E3A2 combined in E3A16

E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B2, E3B16 using TE11

E4C1 distribute by salary E12, E222, E223, E224, E225,

E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,

E216, E217, E218, E3A11

E612 contains E62A, E62B, E63 using TE11

E62A combined in E612

E62B combined in E612

E63 combined in E612

E7A1 imputed using TE10

E7A2 imputed using TE10

GEORGIA

R4A combined in R4B

R4B contains R4A using TR

E3A1 totals E3A11, E3A12, E3A13, E3A14, E3A2, E3A16 using TE11

E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B2, E3B16 using TE11

E4C1 distribute by salary E12, E222, E223, E224, E225,

E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,

E216, E217, E218, E3A11

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

E213, E214, E215, E216, E217, E218, E222, E223, E224, E225,

E226, E227, E228, E232, E233, E234, E235, E236, E237, E238,

E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,

E265, E266, E267, E268

E62 totals E62A, E62B

IDAHO

E233 contains E263 using TE11

E263 combined in E233

E4C1 distribute by salary E12, E222, E223, E224, E225,

E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,

E216, E217, E218, E3A11

ILLINOIS

R1D contains R1F, R1N using TR

R1F combined in R1D

R1N combined R1D

E4A1 distribute by dest. E16

E4C1 distribute by salary to: E12, E222, E223, E224, E225, E228

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

E611 contains E612 using TE11

E612 combined in E611

E62 total E62A, E62B, E63

E62A from E62 distribution

E62B from E62 distribution

E63 from E62 distribution

INDIANA

E4C1 distribute by salary E12, E222, E223, E224, E225,

E226, E227, E228, E3A12 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

E4C1 distribute by salary E12, E222, E223, E224, E225,

E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,

E216, E217, E218, E3A11

E81 contains E82 using TE11

E82 combined in E81

KENTUCKY

E16 contains E245 using TE11

E17 contains E252, E253, E255, E258

E233 contains E263 using TE11

E234 contains E264 using TE11

E235 contains E265 using TE11

E238 contains E248 using TE11

E245 combined in E16

E248 combined in E238

E252 combined in E17

E253 combined in E17

E255 combined in E17

E258 combined in E17

E263 combined in E233

E264 combined in E234

E265 combined in E235

E3A1 totals E3A11, E3A12, E3A13, E3A14, E3A2, E3A16 using TE11

E4A1 distribute by dest. E16

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

E213, E214, E215, E216, E217, E218, E222, E223, E224, E225,

E226, E227, E228, E232, E233, E234, E235, E236, E237, E238,

E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,  
E265, E266, E267, E268  
E611 contains E612 using TE11  
E612 combined in E611  
E62 totals E62A, E62B

LOUISIANA

R1K impute based on TR-R1K  
E17 contains E3B2 using TE11  
E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16  
E3B2 combined in E17  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212,  
E213, E214, E215, E216, E217, E218, E222, E223, E224, E225,  
E226, E227, E228, E232, E233, E234, E235, E236, E237, E238,  
E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,  
E265, E266, E267, E268

MAINE

E4C1 distribute by salary E12, E222, E223, E224, E225,  
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, E3A1 using E11, E212, E213, E214, E215,  
E216, E217, E218

MASSACHUSETTS

E3A11 contains E3A12, E3A13, E3A14, E3A16 using TE11  
E3A12 combined in E3A11  
E3A13 combined in E3A11  
E3A14 combined in E3A11  
E3A16 combined in E3A11  
E3B11 contains E3B12, E3B13, E3B14, E3B16, using TE11  
E3B12 combined in E3B11  
E3B13 combined in E3B11  
E3B14 combined in E3B11  
E3B16 combined in E3B11  
E612 combined in E62A  
E62A contains E612, E62B using TE11  
E62B combined in E62A

MICHIGAN

E4C1 distribute by salary E12, E222, E223, E224, E225,  
E226, E227, E228, E3A12 using E11, E212, E213, E214,  
E215, E216, E217, E218, E3A11  
E611 contains E612 using TE11  
E612 combined in E611

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

#### MISSOURI

E13 contains E18 using TE11  
E18 combined in 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 in E232  
E263 combined in E233  
E264 combined in E234  
E265 combined in E235  
E266 combined in E236  
E267 combined in E237  
E268 combined in E238  
E3A13 contains E3A16 using TE11  
E3A16 combined in E3A13  
E612 combined in E62A  
E62A contains E612, E62B and E63 using TE11  
E63 combined in E62A

#### NEBRASKA

R1E contains R1N using TR  
R1N combined in R1E  
R4A combined in R4B  
R4B contains R4A, R4C using TR  
R4C combined in R4B  
E11 contains E3B11 using TE11  
E12 contains E3B12 using TE11  
E235 combined in E238  
E238 contains E235 using TE11  
E3B11 combined in E11  
E3B12 combined in E12  
E4B1 distribute by dest. E217, E227, E237, E247, E267  
E62A contains E62B using TE11  
E62B combined in E62A

#### NEVADA

E81 contains E82 using TE11  
E82 combined in E81

#### NEW HAMPSHIRE

E611 contains E612 using TE11  
E612 combined in E611

E62 contains E62A, E62B, E63 using TE11  
E62A combined in E62  
E62B combined in E62  
E63 combined in E62  
E7A1 combined in E7A2  
E7A2 contains E7A1 using TE11

NEW JERSEY

R1E combined in R1F  
R1F contains R1E using TR  
R1G combined in R1L  
R1H combined in R1L  
R1I combined in R1L  
R1K combined in R1L  
R1L contains R1G, R1H, R1I, R1K, R1M, R1N using TR  
R1M combined in R1L  
R1N combined in R1L  
R4A contains R4D using TR  
R4D combined in R4A  
R5 impute using TR  
E12 contains E222, E223, E224, E225, E226, E227, E228, E3A12  
using TE11  
E13 contains E232, E233, E235, E238 using TE11  
E16 contains E242, E243, E244, E245, E247, E248 using TE11  
E17 combined in E63  
E18 contains E262, E263, E265 using TE11  
E215 contains E218 using TE11  
E218 combined in E215  
E222 combined in E12  
E223 combined in E12  
E224 combined in E12  
E225 combined in E12  
E226 combined in E12  
E227 combined in E12  
E228 combined in E12  
E232 combined in E13  
E233 combined in E13  
E235 combined in E13  
E238 combined in E13  
E242 combined in E16  
E243 combined in E16  
E244 combined in E16  
E245 combined in E16  
E247 combined in E16  
E248 combined in E16  
E252 combined in E63  
E253 combined in E63  
E254 combined in E63  
E255 combined in E63  
E256 combined in E63  
E257 combined in E63  
E258 combined in E63  
E262 combined in E18  
E263 combined in E18  
E265 combined in E18  
E3A12 combined in E12  
E3A13 combined in E3A16  
E3A14 combined in E3A16  
E3A16 contains E3A13, E3A14, E3A2 using TE11  
E3A2 combined in E3A16

E4C1 distributed by salary to: E12, E222, E223, E225 using E11, E212,  
E213, E215  
E611 combined in E612  
E612 contains E611 using TE11  
E63 contains E17, E252, E253, E254, E255, E256, E257, E258  
E81 contains E82 using TE11  
E82 combined in E81

NEW MEXICO

E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B2, E3B16 using TE11  
E4A1 distribute by dest. E16  
E4C1 distribute by salary E12, E222, E223, E224, E225,  
E226, E227, E228, E3A1 using E11, E212, E213, E214, E215,  
E216, E217, E218, E3A12  
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

NEW YORK

E232 contains E262 using TE11  
E233 contains E263 using TE11  
E235 contains E265 using TE11  
E236 contains E266 using TE11  
E237 contains E267 using TE11  
E262 combined in E232  
E263 combined in E233  
E265 combined in E235  
E266 combined in E236  
E267 combined in E237

NORTH CAROLINA

R1K imputed using TR-R1K  
E17 contains E3B2 using TE11  
E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16  
E3B2 combined in E17  
E7A1 imputed using TE10  
E7A2 imputed using TE10

NORTH DAKOTA

E62 totals E62A, E62B using TE11

OHIO

R1E contains R1N using TR  
R1N combined in R1E

OKLAHOMA

R1K imputed using TR-R1K  
E17 contains E3B2 using TE11  
E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16  
E3B2 combined in E17  
E4C1 distribute by salary E12, E222, E223, E224, E225,  
E226, E227, E228, E3A11 using E11, E212, E213, E214, E215,  
E216, E217, E218, E3A12  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212,

E213, E214, E215, E216, E217, E218, E222, E223, E224, E225,  
E226, E227, E228, E232, E233, E234, E235, E236, E237, E238,  
E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,  
E265, E266, E267, E268

OREGON

E62 totals E62A, E62B using TE11

RHODE ISLAND

R5 imputed using TR5

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

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

E62 totals E62A, E62B using TE11

SOUTH DAKOTA

E62A combined in E62B

E62B contains E62A using TE11

TENNESSEE

E17 combined in E62

E244 combined in E246, E247, E248

E253 combined in E62

E254 combined in E62

E255 combined in E62

E246, E247, E248 contains E244 using TE11

E4E1 distributed to: 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  
E253, E254, E255 using TE11

E62 contains E17, E62A, E62B using TE11

E62A combined in E62

E62B combined in E62

E81 contains E82 using TE11

E82 combined in E81

TEXAS

E4A1 distributed to: E16

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

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

VERMONT

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

E216, E217, E218, E3A11

VIRGINIA

R1K imputed using TR-R1K  
E17 contains E3B2 using TE11  
E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14, E3B16  
E3B2 combined in E17  
E62A contains E62B using TE11  
E62B combined in E62A

WASHINGTON

R1L contains R1M using TR  
R1M combined in R1L  
E14 combined in E15  
E15 contains E14 using TE11  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B2, E3B16 using TE11  
E611 combined in E612  
E612 contains E611 using TE11  
E62A contains E62B using TE11  
E62B combined in E62A

WEST VIRGINIA

R1E contains R1N using TR  
R1N combined in R1E  
E13 contains E18 using TE11  
E14 combined in E15  
E15 contains E14 using TE11  
E18 combined in E13  
E232 contains E262 using TE11  
E233 contains E263 using TE11  
E238 contains E268 using TE11  
E262 combined in E232  
E263 combined in E233  
E268 combined in E238  
E3A13 contained E3A16 using TE11  
E3A16 combined in E3A13  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16, E3B2 using TE11  
E4C1 distribute by salary E12, E222, E223, E224, E225,  
E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,  
E216, E217, E218, E3A11  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212,  
E213, E214, E215, E216, E217, E218, E222, E223, E224, E225,  
E226, E227, E228, E232, E233, E234, E235, E236, E237, E238,  
E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,  
E265, E266, E267, E268  
E4E2 distribute by dest. E17, E252, E253, E254, E255,  
E256, E257, E258, E3A2  
E7A1 combined in E7A2  
E7A2 contains E7A1 using TE11

WYOMING

E62A contains E62B using TE11  
E62B combined in E62A

### **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

Fiscal Year 1992 (IMPUTED FILE)

This is a flat file having the following attributes

(RECFM=V, LRECL=1929, 56 PHYSICAL RECORDS)

The file contains imputed data for fiscal year 1992, sorted by state (FIPS)

Name	Type	Position	Length	Description
SURVYEAR	N	001 - 002	2	FISCAL YEAR OF SURVEY (92)
FIPS	N	003 - 004	2	FED INFO PROCESSING STD CODES (01-78)
STABR	AN	005 - 006	2	POSTAL STATE ABBREVIATION CODES
STNAME	AN	007 - 031	25	NAME OF THE STATE OR TERRITORY
R1A	N	032 - 043	12	LOCAL REVENUE - PROPERTY TAX (INDEPENDENT LEA'S)
R1B	N	044 - 055	12	LOCAL REVENUE- NON-PROPERTY TAX (INDEPENDENT LEA'S)
R1C	N	056 - 067	12	LOCAL REV - LOC GOVT PROPERTY TAX (DEPENDENT LEA'S)
R1D	N	068 - 079	12	LOCAL REV - LOC GOVT NON-PROP TAX (DEPENDENT LEA'S)
R1E	N	080 - 091	12	LOCAL REVENUE - INDIVIDUAL TUITION FEES
R1F	N	092 - 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 REVENUE - EARNINGS ON INVESTMENTS
R1J	N	140 - 151	12	LOCAL REVENUE - FOOD SERVICES
R1K	N	152 - 163	12	LOCAL REVENUE - STUDENT ACTIVITIES
R1L	N	164 - 175	12	LOCAL REVENUE - OTHER REVENUES
R1M	N	176 - 187	12	LOCAL REVENUE - TEXTBOOK FEES
R1N	N	188 - 199	12	LOCAL REVENUE - SUMMER SCHOOL FEES
STR1	N	200 - 211	12	LOCAL REVENUE - 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 THE STATE
R4C	N	260 - 271	12	FEDERAL REVENUES - THRU INTERMEDIATE AGENCIES
R4D	N	272 - 283	12	FEDERAL REVENUES - OTHER
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 - OUT-OF-STATE TUITION
E15	N	368 - 379	12	INSTRUCTION EXPENDITURES- 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 - GENERAL ADMINISTRATION
E215	N	464 - 475	12	SUP SRVCS EXP - SALARY - SCHOOL 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 - STUDENT 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 - STUDENT 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 - STUDENT 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
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 SSUPPORT 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
STE22	N	1004 - 1015	12	SUP EXP - SUBTOTAL - STUDENT 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	SUP EXP - TOTAL SUPPORT SERVICES
E3A11	N	1100 - 1111	12	NON-INSTRUCT EXP - FOOD SERVICES - SALARIES
E3A12	N	1112 - 1123	12	NON-INSTRUCT EXP - FOOD SERVICES- EMPLOYEE BENEFITS
E3A13	N	1124 - 1135	12	NON-INSTRUCT EXP - FOOD SERVICES - PURCHASED SERV
E3A14	N	1136 - 1147	12	NON-INSTRUCT EXP - FOOD SERVICES - SUPPLIES
E3A2	N	1148 - 1159	12	NON-INSTRUCT EXP - FOOD SERVICES - PROPERTY
E3A16	N	1160 - 1171	12	NON-INSTRUCT EXP - FOOD SERVICES - OTHER
E3A1	N	1172 - 1183	12	NON-INSTRUCT EXP - FOOD SERVICES SUBTOTAL
E3B11	N	1184 - 1195	12	NON-INSTRUCT EXP - ENTERPRISE OPERATIONS - SALARIES
E3B12	N	1196 - 1207	12	NON-INSTRUCT EXP- ENTERPRISE OP - EMPLOYEE BENEFITS
E3B13	N	1208 - 1219	12	NON-INSTRUCT EXP - ENTERPRISE OP - PURCHASED SERV
E3B14	N	1220 - 1231	12	NON-INSTRUCT EXP - ENTERPRISE OPERATIONS - SUPPLIES
E3B2	N	1232 - 1243	12	NON-INSTR EXP - ENTERPRISE OPERATIONS - PROPERTY
E3B16	N	1244 - 1255	12	NON-INSTR EXP - ENTERPRISE OPERATIONS - OTHER
E3B1	N	1256 - 1267	12	NON-INSTR EXP - ENTERPRISE OPERATIONS - SUBTOTAL
STE3	N	1268 - 1279	12	NON-INSTRUCTIONAL EXPENDIURES - SUBTOTAL
E4A1	N	1280 - 1291	12	DIRECT PROGRAM SUPPORT - TEXTBOOKS (NONPROPERTY)
E4A2	N	1292 - 1303	12	DIRECT PROGRAM SUPPORT - TEXTBOOKS (PROPERTY)
E4B1	N	1304 - 1315	12	DIRECT PROGRAM SUPPORT- STUDENT TRANSPORT (NONPROP)
E4B2	N	1316 - 1327	12	DIRECT PROGRAM SUP - STUDENT TRANSPORT (PROPERTY)

Name	Type	Position	Length	Description
E4C1	N	1328 - 1339	12	DIRECT PROGRAM SUP- EMPLOYEE BENEFITS (NONPROPERTY)
E4C2	N	1340 - 1351	12	DIRECT PROGRAM SUP - EMPLOYEE BENEFITS (PROPERTY)
E4D	N	1352 - 1363	12	DIRECT PROGRAM SUPPORT - PRIVATE SCHOOL STUDENTS
E4E1	N	1364 - 1375	12	DIRECT PROGRAM SUPPORT - OTHER (NONPROPERTY)
E4E2	N	1376 - 1387	12	DIRECT PROGRAM SUPPORT - OTHER (PROPERTY)
STE4	N	1388 - 1399	12	DIRECT PROGRAM SUPPORT - SUBTOTAL
TE5	N	1400 - 1411	12	CURRENT EXPENDITURES (FOR PUBLIC EL-SEC EDUCATION)
E611	N	1412 - 1423	12	FACILITIES ACQUISITION - NON-PROPERTY - LEA STAFF
E612	N	1424 - 1435	12	FACILITIES ACQUISITION - NON-PROPERTY - CONTRACTED
E61	N	1436 - 1447	12	FACILITIES ACQUISITION - NON-PROPERTY SUBTOTAL
E62A	N	1448 - 1459	12	FACILITIES ACQUISITION - PROPERTY - LAND
E62B	N	1460 - 1471	12	FACILITIES ACQUISITION - PROPERTY - BUILDINGS
E62	N	1472 - 1483	12	FACIL ACQUIS- PROPERTY- LAND AND BUILDINGS SUBTOTAL
E63	N	1484 - 1495	12	FACILITIES ACQUISITION - PROPERTY - EQUIPMENT
STE6	N	1496 - 1507	12	FACILITIES ACQUIS (PROPERTY & NONPROPERTY) SUBTOTAL
E7A1	N	1508 - 1519	12	OTHER USE - DEBT SERVICES - INTEREST ON DEBT
E7A2	N	1520 - 1531	12	OTHER USE - DEBT SERVICES - REDEMPTION OF PRINCIPAL
STE7	N	1532 - 1543	12	OTHER USE - DEBT SERVICES SUBTOTAL
E81	N	1544 - 1555	12	COMMUNITY SERVICES - NON-PROPERTY
E82	N	1556 - 1567	12	COMMUNITY SERVICES - PROPERTY
E9A	N	1568 - 1579	12	DIRECT COST PROGRAMS - NON-PUB SCHOOLS
E9B	N	1580 - 1591	12	DIRECT COST PROGRAMS - ADULT EDUCATION
E9C	N	1592 - 1603	12	DIRECT COST PROGRAMS - COMMUNITY COLLEGES
E9D	N	1604 - 1615	12	DIRECT COST PROGRAMS - OTHER
E91	N	1616 - 1627	12	DIRECT COST PROGRAMS - PROPERTY
STE9	N	1628 - 1639	12	DIRECT COST PROGRAMS - SUBTOTAL
TE10	N	1640 - 1651	12	TOTAL PROPERTY EXPENDITURES
TE11	N	1652 - 1663	12	TOTAL EXPENDITURES FOR EDUCATION P.11
X12C	N	1664 - 1675	12	EXCLUSIONS FOR PL-100-297 - CHAPTER 1
X12D	N	1676 - 1687	12	EXCLUSIONS FOR PL-100-297 - CHAPTER 1 CARRYOVER
X12E	N	1688 - 1699	12	EXCLUSIONS FOR PL-100-297 - CHAPTER 2
X12F	N	1700 - 1711	12	EXCLUSIONS FOR PL-100-297 - CHAPTER 2 CARRYOVER
TX12	N	1712 - 1723	12	TOTAL EXCLUSIONS FOR PL-100-297
NCE13	N	1724 - 1735	12	NET CURRENT EXPENDITURES
ADA	N	1736 - 1747	12	ADA (STATE AND NCES DEFINITION)
A14A	N	1748 - 1759	12	ADA (STATE DEFINITION)
A14B	N	1760 - 1771	12	ADA (NCES DEFINITION)
MEMBER91	N	1772 - 1783	12	TOTAL STUDENT MEMBERSHIP (FALL ENROLLMENT)
IR1A	AN	1784 - 1784	1	IMP FLAG LOCAL REV - PROPERTY TAX
IR1B	AN	1785 - 1785	1	IMP FLAG LOCAL REV - NON-PROPERTY TAX
IR1C	AN	1786 - 1786	1	IMP FLAG LOCAL REV - LOC GOVT PROP TAX
IR1D	AN	1787 - 1787	1	IMP FLAG LOCAL REV - LOC GOVT NON-PROP TAX
IR1E	AN	1788 - 1788	1	IMP FLAG LOCAL REV - INDIVID TUITION
IR1F	AN	1789 - 1789	1	IMP FLAG LOCAL REV - TUITION FR LEA'S
IR1G	AN	1790 - 1790	1	IMP FLAG LOCAL REV - TRANSPORT FEES INDIV
IR1H	AN	1791 - 1791	1	IMP FLAG LOCAL REV - TRANSPORT FEES LEA'S
IR1I	AN	1792 - 1792	1	IMP FLAG LOCAL REV - EARNINGS ON INVESTMT
IR1J	AN	1793 - 1793	1	IMP FLAG LOCAL REV - FOOD SERVICE
IR1K	AN	1794 - 1794	1	IMP FLAG LOCAL REV - STUDENT ACTIVITIES
IR1L	AN	1795 - 1795	1	IMP FLAG LOCAL REV - OTHER REVS
IR1M	AN	1796 - 1796	1	IMP FLAG LOCAL REV - TEXTBOOK REVS
IR1N	AN	1797 - 1797	1	IMP FLAG LOCAL REV - SUMMER SCHOOL
ISTR1	AN	1798 - 1798	1	IMP FLAG LOCAL REV - SUBTOTAL
IR2	AN	1799 - 1799	1	IMP FLAG INTERMED. REVENUES
IR3	AN	1800 - 1800	1	IMP FLAG STATE REVENUES
IR4A	AN	1801 - 1801	1	IMP FLAG FED REV - DIRECT GRANTS
IR4B	AN	1802 - 1802	1	IMP FLAG FED REV - THRU STATE
IR4C	AN	1803 - 1803	1	IMP FLAG FED REV - THRU INTERMED AGENCIES
IR4D	AN	1804 - 1804	1	IMP FLAG FED REV - OTHER SOURCES
ISTR4	AN	1805 - 1805	1	IMP FLAG FED REV - SUBTOTAL
IR5	AN	1806 - 1806	1	IMP FLAG OTHER SOURCES OF REVENUE
ITR	AN	1807 - 1807	1	IMP FLAG TOTAL REVENUE FROM ALL SOURCES

Name	Type	Position	Length	Description
IE11	AN	1808 - 1808	1	IMP FLAG INSTR EXP - SALARIES
IE12	AN	1809 - 1809	1	IMP FLAG INSTR EXP - EMP BENEFITS
IE13	AN	1810 - 1810	1	IMP FLAG INSTR EXP - PURCHASED SERVICES
IE14	AN	1811 - 1811	1	IMP FLAG INSTR EXP - TUITION
IE15	AN	1812 - 1812	1	IMP FLAG INSTR EXP - TUIT TO OTHER LEA'S
IE16	AN	1813 - 1813	1	IMP FLAG INSTR EXP - SUPPLIES
IE17	AN	1814 - 1814	1	IMP FLAG INSTR EXP - PROPERTY
IE18	AN	1815 - 1815	1	IMP FLAG INSTR EXP - OTHER
ISTE1	AN	1816 - 1816	1	IMP FLAG INSTR EXP - SUBTOTAL
IE212	AN	1817 - 1817	1	IMP FLAG SUP EXP - SALARY - STUDENTS
IE213	AN	1818 - 1818	1	IMP FLAG SUP EXP - SALARY - INST STAFF
IE214	AN	1819 - 1819	1	IMP FLAG SUP EXP - SALARY - GEN ADMIN
IE215	AN	1820 - 1820	1	IMP FLAG SUP EXP - SALARY - SCH ADMIN
IE216	AN	1821 - 1821	1	IMP FLAG SUP EXP - SALARY - OPER & MAIN
IE217	AN	1822 - 1822	1	IMP FLAG SUP EXP - SALARY - STUDENT TRANSP
IE218	AN	1823 - 1823	1	IMP FLAG SUP EXP - SALARY - OTHER SERVICES
ITE21	AN	1824 - 1824	1	IMP FLAG SUP EXP - SALARY - SUBTOTAL
IE222	AN	1825 - 1825	1	IMP FLAG SUP EXP - EMP BENE - STUDENTS
IE223	AN	1826 - 1826	1	IMP FLAG SUP EXP - EMP BENE - INST STAFF
IE224	AN	1827 - 1827	1	IMP FLAG SUP EXP - EMP BENE - GEN ADMIN
IE225	AN	1828 - 1828	1	IMP FLAG SUP EXP - EMP BENE - SCH ADMIN
IE226	AN	1829 - 1829	1	IMP FLAG SUP EXP - EMP BENE - OPER & MAIN
IE227	AN	1830 - 1830	1	IMP FLAG SUP EXP - EMP BENE - PUPIL TRANSP
IE228	AN	1831 - 1831	1	IMP FLAG SUP EXP - EMP BENE - OTHER SERV
ITE22	AN	1832 - 1832	1	IMP FLAG SUP EXP - EMP BENE - SUBTOTAL
IE232	AN	1833 - 1833	1	IMP FLAG SUP EXP - PURCH SV - STUDENTS
IE233	AN	1834 - 1834	1	IMP FLAG SUP EXP - PURCH SV - INST STAFF
IE234	AN	1835 - 1835	1	IMP FLAG SUP EXP - PURCH SV - GEN ADMIN
IE235	AN	1836 - 1836	1	IMP FLAG SUP EXP - PURCH SV - SCH ADMIN
IE236	AN	1837 - 1837	1	IMP FLAG SUP EXP - PURCH SV - OPER & MAIN
IE237	AN	1838 - 1838	1	IMP FLAG SUP EXP - PURCH SV - PUPIL TRANSP
IE238	AN	1839 - 1839	1	IMP FLAG SUP EXP - PURCH SV - OTHER SERV
ITE23	AN	1840 - 1840	1	IMP FLAG SUP EXP - PURCH SV - SUBTOTAL
IE242	AN	1841 - 1841	1	IMP FLAG SUP EXP - SUPPLIES - STUDENTS
IE243	AN	1842 - 1842	1	IMP FLAG SUP EXP - SUPPLIES - INST STAFF
IE244	AN	1843 - 1843	1	IMP FLAG SUP EXP - SUPPLIES - GEN ADMIN
IE245	AN	1844 - 1844	1	IMP FLAG SUP EXP - SUPPLIES - SCH ADMIN
IE246	AN	1845 - 1845	1	IMP FLAG SUP EXP - SUPPLIES - OPER & MAIN
IE247	AN	1846 - 1846	1	IMP FLAG SUP EXP - SUPPLIES - PUPIL TRANSP
IE248	AN	1847 - 1847	1	IMP FLAG SUP EXP - SUPPLIES - OTHER SERV
ITE24	AN	1848 - 1848	1	IMP FLAG SUP EXP - SUPPLIES - SUBTOTAL
IE252	AN	1849 - 1849	1	IMP FLAG SUP EXP - PROPERTY - STUDENTS
IE253	AN	1850 - 1850	1	IMP FLAG SUP EXP - PROPERTY - INST STAFF
IE254	AN	1851 - 1851	1	IMP FLAG SUP EXP - PROPERTY - GEN ADMIN
IE255	AN	1852 - 1852	1	IMP FLAG SUP EXP - PROPERTY - SCH ADMIN
IE256	AN	1853 - 1853	1	IMP FLAG SUP EXP - PROPERTY - OPER & MAIN
IE257	AN	1854 - 1854	1	IMP FLAG SUP EXP - PROPERTY - PUPIL TRANSP
IE258	AN	1855 - 1855	1	IMP FLAG SUP EXP - PROPERTY - OTHER SERV
ITE25	AN	1856 - 1856	1	IMP FLAG SUP EXP - PROPERTY - SUBTOTAL
IE262	AN	1857 - 1857	1	IMP FLAG SUP EXP - OTHER - STUDENTS
IE263	AN	1858 - 1858	1	IMP FLAG SUP EXP - OTHER - INST STAFF
IE264	AN	1859 - 1859	1	IMP FLAG SUP EXP - OTHER - GEN ADMIN
IE265	AN	1860 - 1860	1	IMP FLAG SUP EXP - OTHER - SCH ADMIN
IE266	AN	1861 - 1861	1	IMP FLAG SUP EXP - OTHER - OPER & MAIN
IE267	AN	1862 - 1862	1	IMP FLAG SUP EXP - OTHER - PUPIL TRANSP
IE268	AN	1863 - 1863	1	IMP FLAG SUP EXP - OTHER - OTHER SERV
ITE26	AN	1864 - 1864	1	IMP FLAG SUP EXP - OTHER - SUBTOTAL
ISTE22	AN	1865 - 1865	1	IMP FLAG SUP EXP - SUBTOTAL - STUDENTS
ISTE23	AN	1866 - 1866	1	IMP FLAG SUP EXP - SUBTOTAL - INST STAFF
ISTE24	AN	1867 - 1867	1	IMP FLAG SUP EXP - SUBTOTAL - GEN ADMIN
ISTE25	AN	1868 - 1868	1	IMP FLAG SUP EXP - SUBTOTAL - SCH ADMIN
ISTE26	AN	1869 - 1869	1	IMP FLAG SUP EXP - SUBTOTAL - OPER & MAIN

Name	Type	Position	Length	Description
ISTE27	AN	1870 - 1870	1	IMP FLAG SUP EXP - SUBTOTAL - PUPIL TRANSP
ISTE28	AN	1871 - 1871	1	IMP FLAG SUP EXP - SUBTOTAL - OTHER SERV
ISTE2T	AN	1872 - 1872	1	IMP FLAG SUP EXP - TOTAL SUPPORT SERVICES
IE3A11	AN	1873 - 1873	1	IMP FLAG NON-INST SERV - FOOD SERV SALARY
IE3A12	AN	1874 - 1874	1	IMP FLAG NON-INST SERV - FOOD SERV EMP BEN
IE3A13	AN	1875 - 1875	1	IMP FLAG NON-INST SERV - FOOD SERV PURCH
IE3A14	AN	1876 - 1876	1	IMP FLAG NON-INST SERV - FOOD SERV SUPPLY
IE3A2	AN	1877 - 1877	1	IMP FLAG NON-INSTR SERV - FOOD SERV PROP
IE3A16	AN	1878 - 1878	1	IMP FLAG NON-INSTR SERV - FOOD SERV OTHER
IE3A1	AN	1879 - 1879	1	IMP FLAG NON-INSTR SERV - FOOD SERV SUBTOT
IE3B11	AN	1880 - 1880	1	IMP FLAG NON-INSTR SERV - ENTERPRISE SALAR
IE3B12	AN	1881 - 1881	1	IMP FLAG NON-INSTR SERV - ENTRPRS EMP BENE
IE3B13	AN	1882 - 1882	1	IMP FLAG NON-INSTR SERV - ENTRPRS PUR SERV
IE3B14	AN	1883 - 1883	1	IMP FLAG NON-INSTR SERV - ENTERPRISE SUPPL
IE3B2	AN	1884 - 1884	1	IMP FLAG NON-INSTR SERV - ENTERPRISE PROP
IE3B16	AN	1885 - 1885	1	IMP FLAG NON-INSTR SERV - ENTERPRISE OTHER
IE3B1	AN	1886 - 1886	1	IMP FLAG NON-INSTR SERV - ENTERPRIS SUBTOT
ISTE3	AN	1887 - 1887	1	IMP FLAG NON-INSTR SERV - TOTAL
IE4A1	AN	1888 - 1888	1	IMP FLAG DIRECT PROG SUP - TEXTBOOKS
IE4A2	AN	1889 - 1889	1	IMP FLAG DIRECT PROG SUP - TEXTBKS (PROP)
IE4B1	AN	1890 - 1890	1	IMP FLAG DIRECT PROG SUP - TRANSPORT
IE4B2	AN	1891 - 1891	1	IMP FLAG DIRECT PROG SUP - TRNSPRT (PROP)
IE4C1	AN	1892 - 1892	1	IMP FLAG DIRECT PROG SUP - EMP BENE
IE4C2	AN	1893 - 1893	1	IMP FLAG DIRECT PROG SUP - EMP BEN (PROP)
IE4D	AN	1894 - 1894	1	IMP FLAG DIRECT PROG SUP - PRIV SCH STUDNT
IE4E1	AN	1895 - 1895	1	IMP FLAG DIRECT PROG SUP - OTHER
IE4E2	AN	1896 - 1896	1	IMP FLAG DIRECT PROG SUP-OTHER (PROPERTY)
ISTE4	AN	1897 - 1897	1	IMP FLAG DIRECT PROG SUP - SUBTOTAL
ITE5	AN	1898 - 1898	1	IMP FLAG CURRENT EXPENDITURES
IE611	AN	1899 - 1899	1	IMP FLAG FACILITIES AQUIS - NON-PROPERTY
IE612	AN	1900 - 1900	1	IMP FLAG FACILITIES AQUIS - CONSTRUCTION
IE61	AN	1901 - 1901	1	IMP FLAG FACILITIES AQUIS - NON-PROPER SUBTOTAL
IE62A	AN	1902 - 1902	1	IMP FLAG FACILITIES AQUIS - PROPERTY (LAND)
IE62B	AN	1903 - 1903	1	IMP FLAG FACILITIES AQUIS - PROPERTY (BUILD)
IE62	AN	1904 - 1904	1	IMP FLAG FACILITIES AQUIS - PROPER(LAND/BUILD)
IE63	AN	1905 - 1905	1	IMP FLAG FACILITIES AQUIS - EQUIPMENT
ISTE6	AN	1906 - 1906	1	IMP FLAG FACILITIES AQUIS - NON-PROPE/PROPE TOTAL
IE7A1	AN	1907 - 1907	1	IMP FLAG OTHER USE - DEBT SERVICE INTEREST
IE7A2	AN	1908 - 1908	1	IMP FLAG OTHER USE - DEBT SERV REDEMPTION
ISTE7	AN	1909 - 1909	1	IMP FLAG OTHER USE - DEBT SERV SUBTOTAL
IE81	AN	1910 - 1910	1	IMP FLAG COMM SERV - NON-PROPERTY
IE82	AN	1911 - 1911	1	IMP FLAG COMM SERV - PROPERTY
IE9A	AN	1912 - 1912	1	IMP FLAG DIRECT COST PROG - NON-PUB SCH
IE9B	AN	1913 - 1913	1	IMP FLAG DIRECT COST PROG - ADULT ED
IE9C	AN	1914 - 1914	1	IMP FLAG DIRECT COST PROG - COMM COLLEGE
IE9D	AN	1915 - 1915	1	IMP FLAG DIRECT COST PROG - OTHER
IE91	AN	1916 - 1916	1	IMP FLAG DIRECT COST PROG - PROPERTY
ISTE9	AN	1917 - 1917	1	IMP FLAG DIRECT COST PROG - SUBTOTAL
ITE10	AN	1918 - 1918	1	IMP FLAG PROPERTY TOTAL
ITE11	AN	1919 - 1919	1	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	1920 - 1920	1	IMP FLAG EXCLUS FOR PL-100-297 - CHAPTER 1
IX12D	AN	1921 - 1921	1	IMP FLAG EXCLUS FOR PL-100-297 - CH.1 CO
IX12E	AN	1922 - 1922	1	IMP FLAG EXCLUS FOR PL-100-297 - CHAPTER 2
IX12F	AN	1923 - 1923	1	IMP FLAG EXCLUS FOR PL-100-297 - CH.2 CO
ITX12	AN	1924 - 1924	1	IMP FLAG TOTAL EXCLUS FOR PL-100-297
INCE13	AN	1925 - 1925	1	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	1926 - 1926	1	IMP FLAG ADA (STATE AND NCES DEFINITION)
IA14A	AN	1927 - 1927	1	IMP FLAG ADA ( STATE DEFINITION)
IA14B	AN	1928 - 1928	1	IMP FLAG ADA (NCES DEFINITION)
IMEMBR91	AN	1929 - 1929	1	IMP FLAG TOTAL STUDENT

## Appendix B: Imputation Flag Frequencies

### IMPUTATION FLAGS FOR 1992 IR1A

#### IMP FLAG LOCAL REV-PROPERTY TAX

IR1A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

### IMPUTATION FLAGS FOR 1992 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 1992 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 1992 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 1992 IR1E

#### IMP FLAG LOCAL REV-INDIVID TUITION

Cumulative Cumulative

IR1E	Frequency	Percent	Frequency	Percent
A	5	8.93	5	8.93
R	51	91.07	56	100.00

IMPUTATION FLAGS FOR 1992 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 1992 IR1G

IMP FLAG LOCAL REV-TRANSPORT FEES INDIVI

IR1G	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 IR1H

IMP FLAG LOCAL REV-TRANSPORT FEES LEAS

IR1H	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1992 IR1I

IMP FLAG LOCAL REV-EARNINGS ON INVESTMT

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

IMPUTATION FLAGS FOR 1992 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 1992 IR1K

IMP FLAG LOCAL REV-STUDENT ACTIVITIES

IR1K	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
I	5	8.93	6	10.71
R	50	89.29	56	100.00

IMPUTATION FLAGS FOR 1992 IR1L

IMP FLAG LOCAL REV-OTHER REVS

IR1L	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 IR1M

IMP FLAG LOCAL REV-TEXTBOOK REVS

IR1M	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
I	1	1.79	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1992 IR1N

IMP FLAG LOCAL REV-SUMMER SCHOOL

IR1N	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	10.71	6	10.71
R	50	89.29	56	100.00

IMPUTATION FLAGS FOR 1992 ISTR1

IMP FLAG LOCAL REV-SUBTOTAL

ISTR1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	49	87.50	49	87.50
T	7	12.50	56	100.00

IMPUTATION FLAGS FOR 1992 IR2

IMP FLAG INTERMED. REVENUES

IR2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1992 IR3

IMP FLAG STATE REVENUES

IR3	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1992 IR4A

IMP FLAG FED REV-DIRECT GRANTS

IR4A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.14	4	7.14

R            52            92.86            56            100.00

IMPUTATION FLAGS FOR 1992 IR4B

IMP FLAG FED REV-THRU STATE

IR4B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.14	4	7.14
R	52	92.86	56	100.00

IMPUTATION FLAGS FOR 1992 IR4C

IMP FLAG FED REV-THRU INTERMED AGENCIES

IR4C	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1992 IR4D

IMP FLAG FED REV-OTHER SOURCES

IR4D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1992 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 1992 IR5

IMP FLAG OTHER SOURCES OF REVENUE

IR5	Frequency	Percent	Cumulative Frequency	Cumulative Percent
I	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1992 ITR

IMP FLAG TOTAL REVENUE FROM ALL SOURCES

ITR	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	50	89.29	50	89.29
T	6	10.71	56	100.00

IMPUTATION FLAGS FOR 1992 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 1992 IE12

IMP FLAG INSTR EXP - EMP BENEFITS

IE12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 IE13

IMP FLAG INSTR EXP - PURCHASED SERVICES

IE13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.14	4	7.14
R	52	92.86	56	100.00

IMPUTATION FLAGS FOR 1992 IE14

IMP FLAG INSTR EXP - TUITION

IE14	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 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 1992 IE16

IMP FLAG INSTR EXP - SUPPLIES

IE16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 IE17

IMP FLAG INSTR EXP - PROPERTY

Cumulative Cumulative

IE17	Frequency	Percent	Frequency	Percent
A	9	16.07	9	16.07
R	47	83.93	56	100.00

IMPUTATION FLAGS FOR 1992 IE18

IMP FLAG INSTR EXP - OTHER

IE18	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1992 ISTE1

IMP FLAG INSTR EXP - SUBTOTAL

ISTE1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	50	89.29	50	89.29
T	6	10.71	56	100.00

IMPUTATION FLAGS FOR 1992 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 1992 IE213

IMP FLAG SUP EXP-SALARY-INST STAFF

IE213	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1992 IE214

IMP FLAG SUP EXP-SALARY-GEN ADMIN

IE214	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1992 IE215

IMP FLAG SUP EXP-SALARY-SCH ADMIN

IE215	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 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 1992 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 1992 IE218

IMP FLAG SUP EXP-SALARY-OTHER SERVICES

IE218	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 ITE21

IMP FLAG SUP EXP-SALARY-SUBTOTAL

ITE21	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1992 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 1992 IE223

IMP FLAG SUP EXP-EMP BENE-INST STAFF

IE223	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 IE224

IMP FLAG SUP EXP-EMP BENE-GEN ADMIN

IE224	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1992 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 1992 IE226

IMP FLAG SUP EXP-EMP BENE-OPER AND MAIN

IE226	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 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 1992 IE228

IMP FLAG SUP EXP-EMP BENE-OTHER SERV

IE228	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 ITE22

IMP FLAG SUP EXP-EMP BENE-SUBTOTAL

ITE22	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	55	98.21	55	98.21
T	1	1.79	56	100.00

IMPUTATION FLAGS FOR 1992 IE232

IMP FLAG SUP EXP-PURCH SV-STUDENTS

IE232	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	10.71	6	10.71
R	50	89.29	56	100.00

IMPUTATION FLAGS FOR 1992 IE233

IMP FLAG SUP EXP-PURCH SV-INST STAFF

IE233	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	8	14.29	8	14.29
R	48	85.71	56	100.00

IMPUTATION FLAGS FOR 1992 IE234

IMP FLAG SUP EXP-PURCH SV-GEN ADMIN

IE234	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1992 IE235

IMP SUP EX-PURCH SV-SCH ADMIN

IE235	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	7	12.50	7	12.50
R	49	87.50	56	100.00

IMPUTATION FLAGS FOR 1992 IE236

IMP FLAG SUP EXP-PURCH SV-OPER AND MAIN

IE236	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1992 IE237

IMP FLAG SUP EXP-PURCH SV-PUPIL TRANSP

IE237	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1992 IE238

IMP FLAG SUP EXP-PURCH SV-OTHER SERV

IE238	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	7	12.50	7	12.50
R	49	87.50	56	100.00

IMPUTATION FLAGS FOR 1992 ITE23

IMP FLAG SUP EXP-PURCH SV-SUBTOTAL

Cumulative Cumulative

ITE23	Frequency	Percent	Frequency	Percent
R	46	82.14	46	82.14
T	10	17.86	56	100.00

IMPUTATION FLAGS FOR 1992 IE242

IMP FLAG SUP EXP-SUPPLIES-STUDENTS

IE242	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 IE243

IMP FLAG SUP EXP-SUPPLIES-INST STAFF

IE243	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 IE244

IMP FLAG SUP EXP-SUPPLIES-GEN ADMIN

IE244	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1992 IE245

IMP FLAG SUP EXP-SUPPLIES-SCH ADMIN

IE245	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36

R 53 94.64 56 100.00

IMPUTATION FLAGS FOR 1992 IE246

IMP FLAG SUP EXP-SUPPLIES-OPER AND MAIN

IE246	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1992 IE247

IMP FLAG SUP EXP-SUPPLIES-PUPIL TRANSP

IE247	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1992 IE248

IMP FLAG SUP EXP-SUPPLIES-OTHER SERV

IE248	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1992 ITE24

IMP FLAG SUP EXP-SUPPLIES-SUBTOTAL

ITE24	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	54	96.43	54	96.43
T	2	3.57	56	100.00

IMPUTATION FLAGS FOR 1992 IE252

IMP FLAG SUP EXP-PROPERTY-STUDENTS

IE252	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.14	4	7.14
R	52	92.86	56	100.00

IMPUTATION FLAGS FOR 1992 IE253

IMP FLAG SUP EXP-PROPERTY-INST STAFF

IE253	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.14	4	7.14
R	52	92.86	56	100.00

IMPUTATION FLAGS FOR 1992 IE254

IMP FLAG SUP EXP-PROPERTY-GEN ADMIN

IE254	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 IE255

IMP FLAG SUP EXP-PROPERTY-SCH ADMIN

IE255	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1992 IE256

IMP FLAG SUP EXP-PROPERTY-OPER AND MAIN

IE256	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 IE257

IMP FLAG SUP EXP-PROPERTY-PUPIL TRANSP

IE257	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1992 IE258

IMP FLAG SUP EXP-PROPERTY-OTHER SERV

IE258	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.14	4	7.14
R	52	92.86	56	100.00

IMPUTATION FLAGS FOR 1992 ITE25

IMP FLAG SUP EXP-PROPERTY-SUBTOTAL

ITE25	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	52	92.86	52	92.86
T	4	7.14	56	100.00

IMPUTATION FLAGS FOR 1992 IE262

IMP FLAG SUP EXP-OTHER-STUDENTS

IE262	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	10.71	6	10.71
R	50	89.29	56	100.00

IMPUTATION FLAGS FOR 1992 IE263

IMP FLAG SUP EXP-OTHER-INST STAFF

IE263	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	8	14.29	8	14.29
R	48	85.71	56	100.00

IMPUTATION FLAGS FOR 1992 IE264

IMP FLAG SUP EXP-OTHER-GEN ADMIN

IE264	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 IE265

IMP FLAG SUP EXP-OTHER-SCH ADMIN

IE265	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	10.71	6	10.71
R	50	89.29	56	100.00

IMPUTATION FLAGS FOR 1992 IE266

IMP FLAG SUP EXP-OTHER-OPER AND MAIN

IE266	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1992 IE267

IMP FLAG SUP EXP-OTHER-PUPIL TRANSP

IE267	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1992 IE268

IMP FLAG SUP EXP-OTHER-OTHER SERV

IE268	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.14	4	7.14
R	52	92.86	56	100.00

IMPUTATION FLAGS FOR 1992 ITE26

IMP FLAG SUP EXP-OTHER-SUBTOTAL

ITE26	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	46	82.14	46	82.14
T	10	17.86	56	100.00

IMPUTATION FLAGS FOR 1992 ISTE22

IMP FLAG SUP EXP-SUBTOTAL-INST STAFF

ISTE22	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	54	96.43	54	96.43
T	2	3.57	56	100.00

IMPUTATION FLAGS FOR 1992 ISTE23

IMP SUP EXP-SUBTOTAL-INST STAFF

ISTE23	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	54	96.43	54	96.43
T	2	3.57	56	100.00

IMPUTATION FLAGS FOR 1992 ISTE24

IMP FLAG SUP EXP-SUBTOTAL-GEN ADMIN

ISTE24	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	54	96.43	54	96.43
T	2	3.57	56	100.00

IMPUTATION FLAGS FOR 1992 ISTE25

IMP FLAG SUP EXP-SUBTOTAL-SCH ADMIN

ISTE25	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	52	92.86	52	92.86
T	4	7.14	56	100.00

IMPUTATION FLAGS FOR 1992 ISTE26

IMP FLAG SUP EXP-SUBTOTAL-OPER AND MAIN

ISTE26	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	54	96.43	54	96.43
T	2	3.57	56	100.00

IMPUTATION FLAGS FOR 1992 ISTE27

IMP FLAG SUP EXP-SUBTOTAL-PUPIL TRANSP

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

IMPUTATION FLAGS FOR 1992 ISTE28

IMP FLAG SUP EXP-SUBTOTAL-OTHER SERV

ISTE28	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	53	94.64	53	94.64
T	3	5.36	56	100.00

IMPUTATION FLAGS FOR 1992 ISTE2T

IMP FLAG SUP EXP-TOTAL SUPPORT SERVICES

ISTE2T	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	53	94.64	53	94.64
T	3	5.36	56	100.00

IMPUTATION FLAGS FOR 1992 IE3A11

IMP FLAG NON-INST SERV-FOOD SERV SALARIE

IE3A11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	10.71	6	10.71
R	50	89.29	56	100.00

IMPUTATION FLAGS FOR 1992 IE3A12

IMP FLAG NON-INST SERV-FOOD SERV EMP BEN

IE3A12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	7	12.50	7	12.50
R	49	87.50	56	100.00

IMPUTATION FLAGS FOR 1992 IE3A13

IMP FLAG NON-INST SERV-FOOD SERV PURCH S

IE3A13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	8	14.29	8	14.29
R	48	85.71	56	100.00

IMPUTATION FLAGS FOR 1992 IE3A14

IMP FLAG NON-INST SERV-FOOD SERV SUPPLIE

IE3A14	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	7	12.50	7	12.50
R	49	87.50	56	100.00

IMPUTATION FLAGS FOR 1992 IE3A2

IMP FLAG NON-INSTR SERV-FOOD SERV PROPE

IE3A2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	10.71	6	10.71
R	50	89.29	56	100.00

IMPUTATION FLAGS FOR 1992 IE3A16

IMP FLAG NON-INSTR SERV-FOOD SERV OTHER

IE3A16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	10	17.86	10	17.86
R	46	82.14	56	100.00

IMPUTATION FLAGS FOR 1992 IE3A1

IMP FLAG NON-INSTR SERV-FOOD SERV SUBTOT

Cumulative Cumulative

IE3A1	Frequency	Percent	Frequency	Percent
R	49	87.50	49	87.50
T	7	12.50	56	100.00

IMPUTATION FLAGS FOR 1992 IE3B11

IMP FLAG NON-INSTR SERV-ENTERPRISE SALAR

IE3B11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	10	17.86	10	17.86
I	4	7.14	14	25.00
R	42	75.00	56	100.00

IMPUTATION FLAGS FOR 1992 IE3B12

IMP FLAG NON-INSTR SERV-ENTERPRISE EMP B

IE3B12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	10	17.86	10	17.86
I	4	7.14	14	25.00
R	42	75.00	56	100.00

IMPUTATION FLAGS FOR 1992 IE3B13

IMP FLAG NON-INSTR SERV-ENTERPRISE PURCH

IE3B13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	9	16.07	9	16.07
I	4	7.14	13	23.21
R	43	76.79	56	100.00

IMPUTATION FLAGS FOR 1992 IE3B14

IMP FLAG NON-INSTR SERV-ENTERPRISE SUPPL

IE3B14	Frequency	Percent	Cumulative Frequency	Cumulative Percent
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A	9	16.07	9	16.07
I	4	7.14	13	23.21
R	43	76.79	56	100.00

IMPUTATION FLAGS FOR 1992 IE3B2

IMP FLAG NON-INSTR SERV-ENTERPRISE PROPE

IE3B2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	11	19.64	11	19.64
R	45	80.36	56	100.00

IMPUTATION FLAGS FOR 1992 IE3B16

IMP FLAG NON-INSTR SERV-ENTERPRISE OTHER

IE3B16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	9	16.07	9	16.07
I	4	7.14	13	23.21
R	43	76.79	56	100.00

IMPUTATION FLAGS FOR 1992 IE3B1

IMP FLAG NON-INSTR SERV-ENTERPRISE SUBTO

IE3B1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	43	76.79	43	76.79
T	13	23.21	56	100.00

IMPUTATION FLAGS FOR 1992 ISTE3

IMP FLAG NON-INSTR SERV-TOTAL

ISTE3	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	39	69.64	39	69.64
T	17	30.36	56	100.00

IMPUTATION FLAGS FOR 1992 IE4A1

IMP FLAG DIRECT PROG SUP-TEXTBOOKS

IE4A1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	5	8.93	5	8.93
R	51	91.07	56	100.00

IMPUTATION FLAGS FOR 1992 IE4A2

IMP FLAG DIRECT PROG SUP-TEXTBOOKS (PROP)

IE4A2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1992 IE4B1

IMP FLAG DIRECT PROG SUP-TRANSPORT

IE4B1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1992 IE4B2

IMP FLAG DIRECT PROG SUP-TRANSPORT (PROP)

IE4B2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1992 IE4C1

IMP FLAG DIRECT PROG SUP-EMP BENE

Cumulative Cumulative

IE4C1	Frequency	Percent	Frequency	Percent
A	18	32.14	18	32.14
R	38	67.86	56	100.00

IMPUTATION FLAGS FOR 1992 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 1992 IE4D  
DIRECT PROG SUP - PRIV SCH STUDENT

IE4D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1992 IE4E1  
IMP FLAG DIRECT PROG SUP-OTHER

IE4E1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	16	28.57	16	28.57
R	40	71.43	56	100.00

IMPUTATION FLAGS FOR 1992 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 1992 ISTE4

IMP FLAG DIRECT PROG SUP-SUBTOTAL

ISTE4	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	30	53.57	36	53.57
T	26	46.43	56	100.00

IMPUTATION FLAGS FOR 1992 ITE5

IMP FLAG CURRENT EXPENDITURES

ITE5	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	43	76.79	43	76.79
T	13	23.21	56	100.00

IMPUTATION FLAGS FOR 1992 IE611

IMP FLAG FACILITIES AQUIS-NON-PROPERTY

IE611	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	10.71	6	10.71
R	50	89.29	56	100.00

IMPUTATION FLAGS FOR 1992 IE612

IMP FLAG FACILITIES AQUIS-CONSTRUCTION

IE612	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	11	19.64	11	19.64
R	45	80.36	56	100.00

IMPUTATION FLAGS FOR 1992 IE61

IMP FACILITIES AQUIS - NON-PROPERTY SUBTOTAL

IE61	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	91.07	51	91.07
T	5	8.93	56	100.00

IMPUTATION FLAGS FOR 1992 IE62A

IMP FACILITIES AQUIS - PROPERTY (LAND)

IE62A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	18	32.14	18	32.14
R	38	67.86	56	100.00

IMPUTATION FLAGS FOR 1992 IE62B

IMP FLAG FACIL AQUIS- PROPERTY (BUILD)

IE62B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	18	32.14	18	32.14
R	38	67.86	56	100.00

IMPUTATION FLAGS FOR 1992 IE62

IMP FLAG FACILITIES AQUIS-SUBTOTAL (LAND & BUILD)

IE62	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	48	85.71	48	85.71
T	8	14.29	56	100.00

IMPUTATION FLAGS FOR 1992 IE63

IMP FLAG FACILITIES AQUIS-EQIPMENT

IE63	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	10.71	6	10.71
R	50	89.29	56	100.00

IMPUTATION FLAGS FOR 1992 ISTE6

IMP FLAG FACILITIES AQUIS- PROPE & NON-PROPE TOTAL

ISTE6	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	54	96.43	54	96.43
T	2	3.57	56	100.00

IMPUTATION FLAGS FOR 1992 IE7A1

IMP FLAG OTHER USE-DEBT SERVICE INTEREST

IE7A1	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 1992 IE7A2

IMP FLAG OTHER USE-DEBT SERV REDEMPTION

IE7A2	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 1992 ISTE7

IMP FLAG OTHER USE-DEBT SERV SUBTOTAL

ISTE7	Frequency	Percent	Cumulative Frequency	Cumulative Percent
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R	54	96.43	54	96.43
T	2	3.57	56	100.00

IMPUTATION FLAGS FOR 1992 IE81

IMP FLAG COMM SERV-NON-PROPERTY

IE81	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	7	12.50	7	12.50
R	49	87.50	56	100.00

IMPUTATION FLAGS FOR 1992 IE82

IMP FLAG COMM SERV-PROPERTY

IE82	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	7	12.50	7	12.50
R	49	87.50	56	100.00

IMPUTATION FLAGS FOR 1992 IE9A

IMP FLAG DIRECT COST PROG-NON-PUB SCH

IE9A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1992 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 1992 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 1992 IE9D

IMP FLAG DIRECT COST PROG-OTHER

IE9D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1992 IE91

IMP FLAG DIRECT COST PROG-PROPERTY

IE91	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1992 ISTE9

IMP FLAG DIRECT COST PROG-SUBTOTAL

ISTE9	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1992 ITE10

IMP FLAG PROPERTY TOTAL

ITE10	Frequency	Percent	Cumulative Frequency	Cumulative Percent

R	42	75.00	42	75.00
T	14	25.00	56	100.00

IMPUTATION FLAGS FOR 1992 ITE11

IMP FLAG TOTAL EXPENDITURES FOR EDUCATIO

ITE11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	43	76.79	43	76.79
T	13	23.21	56	100.00

IMPUTATION FLAGS FOR 1992 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 1992 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 1992 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 1992 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 1992 ITX12

IMP FLAG TOTAL EXCLUS FOR PL-100-297

ITX12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	46	82.14	46	82.14
T	10	17.86	56	100.00

IMPUTATION FLAGS FOR 1992 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 1992 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 1992 IA14A

IMP FLAG Average Daily Attendance (STATE)

Cumulative Cumulative

IA14A	Frequency	Percent	Frequency	Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1992 IA14B  
IMP FLAG Average Daily Attendance (NCES)

IA14B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1992 IMEMBR91  
IMP FLAG STUDENT MEMBERSHIP

IMEMBR91	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, E228, E3A12 and E3B12. 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:** combines three 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, E238, E3A13, and E3B13. 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, E218, E3A11, and E3B11. 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, E248, E3A14, and E3B14. 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 <sup>1</sup>	STABR <sup>2</sup>
ALABAMA	01	AL
ALASKA	02	AK
ARIZONA	04	AZ
ARKANSAS	05	AR
CALIFORNIA	06	CA
COLORADO	08	CO
CONNECTICUT	09	CT
DELAWARE	10	DE
DISTRICT OF COLUMBIA	11	DC
FLORIDA	12	FL
GEORGIA	13	GA
HAWAII	15	HI
IDAHO	16	ID
ILLINOIS	17	IL
INDIANA	18	IN
IOWA	19	IA
KANSAS	20	KS
KENTUCKY	21	KY
LOUISIANA	22	LA
MAINE	23	ME
MARYLAND	24	MD
MASSACHUSETTS	25	MA
MICHIGAN	26	MI
MINNESOTA	27	MN
MISSISSIPPI	28	MS
MISSOURI	29	MO
MONTANA	30	MT
NEBRASKA	31	NE
NEVADA	32	NV
NEW HAMPSHIRE	33	NH
NEW JERSEY	34	NJ
NEW MEXICO	35	NM
NEW YORK	36	NY
NORTH CAROLINA	37	NC
NORTH DAKOTA	38	ND
OHIO	39	OH
OKLAHOMA	40	OK
OREGON	41	OR
PENNSYLVANIA	42	PA
RHODE ISLAND	44	RI
SOUTH CAROLINA	45	SC
SOUTH DAKOTA	46	SD
TENNESSEE	47	TN
TEXAS	48	TX

<b>STATE NAME</b>	<b>FIPS<sup>1</sup></b>	<b>STABR<sup>2</sup></b>
UTAH	49	UT
VERMONT	50	VT
VIRGINIA	51	VA
WASHINGTON	53	WA
WEST VIRGINIA	54	WV
WISCONSIN	55	WI
WYOMING	56	WY
<b>OUTLYING AREAS</b>		
AMERICAN SAMOA	60	AS
GUAM	66	GU
NORTHERN MARIANAS	69	MP
PUERTO RICO	72	PR
VIRGIN ISLANDS	78	VI

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

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

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

**Appendix E. Survey Form**

OMB Number 1850-0067

Approval expires  
December 31, 1994

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

**The National Public  
Education Financial Survey**

**Fiscal year 1992**

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

**RETURN COMPLETED FORM TO:**

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

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

PUBLIC ELEMENTARY AND SECONDARY  
EDUCATION REVENUES FROM ALL  
SOURCES

AMOUNT  
(omit cents)

I. REVENUE FROM LOCAL SOURCES

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

**I. REVENUE FROM LOCAL SOURCES**

**AMOUNT  
(omit cents)**

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

**II. REVENUE FROM INTERMEDIATE SOURCES (2000)**

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

<p><b>R2</b></p> <p>\$ _____</p>
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**III. REVENUE FROM STATE SOURCES (3000)**

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

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

**IV. REVENUE FROM FEDERAL SOURCES**

**AMOUNT  
(omit cents)**

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

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

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

<p>R5</p> <p>\$ _____</p>
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**Total Revenue from All Sources**

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

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

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

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

**II. SUPPORT SERVICES  
(2000)**

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

**AMOUNT  
(omit cents)**

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

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

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

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

**II. SUPPORT SERVICES  
(2000)**

**AMOUNT  
(omit cents)**

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

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

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

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

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

**II. SUPPORT SERVICES (2000)**

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

**AMOUNT  
(omit cents)**

**Other Support Services<sup>8</sup>  
(2500, 2800, 2900)**

**Total  
by object (100, 200, etc.)**

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

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

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

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

	AMOUNT (omit cents)	
	Food Services Operations (3100) <sup>9</sup>	Enterprise Operations (3200) <sup>10</sup>
<b>1. Salaries (100)</b> [Include gross salary while on the payroll of the LEA.]	<b>E3A11</b> \$ _____	<b>E3B11</b> \$ _____
<b>2. Employee benefits (200)</b> [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and other employee benefits as unused sick leave.]	<b>E3A12</b> \$ _____	<b>E3B12</b> \$ _____
<b>3. Purchased services (300-500)</b> a. [Include purchased food service operations such as Pizza Hut, McDonalds, and SAGA.] b. [Include purchased enterprise operations such as computer services, preschool, and handicapped.]	NOTE: Only include 3a here  <b>E3A13</b> \$ _____	NOTE: Only include 3b here  <b>E3B13</b> \$ _____
<b>4. Supplies (600)</b> a. [Include amounts paid for items such as silverware, trays, napkins, plates, etc.] b. [Include amounts paid for items such as computer diskettes, laser toner, etc.]	NOTE: Only include 4a here  <b>E3A14</b> \$ _____	NOTE: Only include 4b here  <b>E3B14</b> \$ _____
<b>5. Property (700)</b> a. [Include expenditures for oven, dishwasher, refrigerator, etc.] b. [Include expenditures for purchases of P.C.'s, modems, printers.]	NOTE: Only include 5a here  <b>E3A2</b> \$ _____	NOTE: Only include 5b here  <b>E3B2</b> \$ _____
<b>6. Other (800); exclude Interest on Bonds (830)</b> [Put 830 in function 5100.] a. [Include miscellaneous expenditures for goods and services not mentioned above.] b. [Include miscellaneous expenditures for goods and services not mentioned above.]	NOTE: Only include 6a here  <b>E3A16</b> \$ _____	NOTE: Only include 6b here  <b>E2B16</b> \$ _____
<b>Operation of Non-Instructional Services Expenditures Subtotal</b> [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	<b>E3A1</b> \$ _____	<b>E3B1</b> \$ _____

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

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

#### IV. Direct Program Support

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

**AMOUNT  
(omit cents)**

<p><b>a. Textbooks for Public School Children</b></p> <p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment]</p>	<p style="text-align: center;">E4A1</p> <p>\$ _____</p> <p style="text-align: center;">E4A2</p> <p>\$ _____</p>
<p><b>b. Transportation for Public School Children</b></p> <p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment]</p>	<p style="text-align: center;">E4B1</p> <p>\$ _____</p> <p style="text-align: center;">E4B2</p> <p>\$ _____</p>
<p><b>c. Employee Benefits for Public School Employees</b></p> <p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment]</p>	<p style="text-align: center;">E4C1</p> <p>\$ _____</p> <p style="text-align: center;">E4C2</p> <p>\$ _____</p>
<p><b>d. Direct Program Support for Private School Students</b></p> <p>[Include expenditures by SEA or State made for/on behalf of private school students.]</p>	<p style="text-align: center;">E4D</p> <p>\$ _____</p>
<p><b>e. Other Direct Program Support for Public School Students (specify program name on dotted line)</b></p> <p>----- ----- ----- -----</p> <p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment]</p>	<p style="text-align: center;">E4E1</p> <p>\$ _____</p> <p style="text-align: center;">E4E2</p> <p>\$ _____</p>
<p><b>Direct Support Subtotal</b></p> <p>[DO NOT include Direct Program Support for Private School Students (d) or any Property (700) in this subtotal. Sum a.1., b.1., c.1. and e.1.]</p>	<p style="text-align: center;">STE4</p> <p>\$ _____</p>

#### V. Current Expenditures

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

<p style="text-align: center;">TE5</p> <p>\$ _____</p>
--

## VI. Facilities Acquisition and Construction Services

(4000)

**AMOUNT  
(omit cents)**

<p><b>1. Non-Property Expenditures (4100-4900)</b> <b>(For buildings built and alterations performed by the LEAs own staff.)</b></p> <p>[Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600) and other (800) for buildings built and alterations performed by the LEAs own staff.]</p>	<p>E611</p> <p>\$ _____</p>
<p><b>2. Non-Property Expenditures (4100-4900)</b> <b>(For building built and alterations performed by contractors.)</b></p> <p>[Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), [including construction services (450)], other purchased services (500), supplies (600) and other (800) for buildings built and alterations performed by contractors.]</p>	<p>E612</p> <p>\$ _____</p>
<p><b>3. Property Expenditures</b></p> <p>a. [Include Land and Improvements (710), expenditures for the purchase of land and the improvements thereon.]</p> <p>b. [Buildings (720), expenditures for acquiring existing buildings.]</p>	<p>E62A</p> <p>(710)\$ _____</p> <p>E62B</p> <p>(720)\$ _____</p> <p>E62</p> <p>Subtotal \$ _____</p>
<p><b>4. Equipment</b></p> <p>[Include expenditures for the initial and additional purchase of equipment, and replacement items of equipment (730).]</p>	<p>E63</p> <p>\$ _____</p>
<p><b>Facilities Acquisition and Construction Services Subtotal</b></p> <p>[Sum 1, 2, 3, 4]</p>	<p>STE6</p> <p>\$ _____</p>

## VII. Other Uses (5000)

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

<p><b>a. Debt Service (5100)</b></p> <p>[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 and should be reported under Other Support Services - Other (2500-800).]</p> <p>2. Redemption of Principal (910)</p>	<p>E7A1</p> <p>\$ _____</p> <p>E7A2</p> <p>\$ _____</p>
<p><b>Other Uses Subtotal</b></p>	<p>STE7</p> <p>\$ _____</p>

**VIII. Community Services (3300)**

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

**AMOUNT  
(omit cents)**

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

**IX. Direct Cost Programs**

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

1a. Non-Public School Programs (program #500) [Do not include property (object 700).]	E9A \$ _____
1b. Adult Education (program #600) [Do not include property (object 700).]	E9B \$ _____
1c. Community College (program #700) [Do not include property (object 700).]	E9C \$ _____
1d. Other (specify program name on dotted line)  ----- -----  ----- -----  ----- -----	E9D \$ _____
2. Property (Object 700) [Include property from Non-Public School Programs (#500), Adult Education (600), Community College (#700) and Other.]	E91 \$ _____
<b>Direct Cost Programs Subtotal</b> [DO NOT include Property (700) in this subtotal.]	<b>STE9</b> \$ _____

**X. Property (700)**

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

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

**XI. Total Expenditures for Education**

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

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

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

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

a. Tuition paid by individuals (1310)	obtained from p. 1 (1310)
b. Transportation fees paid by individuals (1410)	obtained from p. 1 (1410)
c. Chapter 1 (ESEA) expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	X12C \$ _____
d. Chapter 1 (ESEA) carryover funds	X12D \$ _____
e. Chapter 2 (ECIA) expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	X12E \$ _____
f. Chapter 2 (ECIA) carryover funds	X12F \$ _____
g. Food Service revenues (1600-1630)	obtained from p.1 (1630)
h. Student activities revenues (1700-1790)	obtained from p.1 (1790)
i. Textbook revenues (1940)	obtained from p.2 (1940)
j. Summer School Revenues	obtained from p.2
Total Exclusions (sum a..j) NCES will compute this	

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

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

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

**Use either method A or B**

<p><b>A. ADA as defined by State Law</b>                  [Append definition, statutory citation, length of school year and length of school day.]</p>	<p>A14</p>
<p><b>B. ADA as defined by NCES</b>                  [The aggregate days of attendance of a given school during a given reporting period divided by the number of days in session during this period.]</p>	<p>A14</p>

**AMOUNT  
(omit cents)**

**XV. State Per Pupil Expenditure to be used, in part, in the calculation of Federal Entitlements for Chapter 1 (ECIA), Impact Aid, Indian Education and other Federal programs.**

[Divide XIII by XIV.]  
 (NCES will compute this)

**Appendix F. Sample Tables**

**Table 1.—Revenues for public elementary and secondary schools, by source and state:**

**Fiscal year 1992, School year 1991-92**

[In thousands of dollars]					
State	Total	Revenues, by source			
		Local	Intermediate	State	Federal
<b>United States</b>	<b>\$234,581,384</b>	<b>\$109,321,841</b>	<b>\$982,764</b>	<b>\$108,783,449</b>	<b>\$15,493,330</b>
Alabama	2,823,340	841,745	0	1,659,018	322,576
Alaska	1,120,970	229,694	0	762,663	128,612
Arizona	3,226,760	1,425,261	149,950	1,366,934	284,615
Arkansas	1,828,428	531,207	3,818	1,095,488	197,915
California	26,868,216	7,143,891	0	17,696,851	2,027,474
Colorado	3,058,633	1,597,058	1,502	1,307,982	152,090
Connecticut	3,889,267	2,179,375	0	1,583,668	126,225
Delaware	607,984	161,021	0	400,819	46,144
District of Columbia	711,172	644,664	0	0	66,508
Florida	10,810,522	4,794,846	0	5,227,256	788,420
Georgia	5,332,428	2,377,380	0	2,545,306	409,741
Hawaii	1,000,848	22,094	0	903,444	75,310
Idaho	861,955	259,615	6	532,475	69,859
Illinois	9,959,661	6,397,944	0	2,881,367	680,351
Indiana	5,127,888	2,138,637	6,752	2,710,144	272,355
Iowa	2,486,610	1,176,705	991	1,176,197	132,718
Kansas	2,264,365	1,058,981	122,646	959,173	123,564
Kentucky	2,939,351	672,880	0	1,969,899	296,573
Louisiana	3,375,974	1,163,282	0	1,848,734	363,958
Maine	1,246,798	551,896	0	621,026	73,876
Maryland	4,692,155	2,660,827	0	1,792,755	238,573
Massachusetts	5,621,629	3,596,567	0	1,728,360	296,702
Michigan	9,659,095	6,473,874	19,293	2,566,851	599,076
Minnesota	4,512,902	1,854,433	130,022	2,327,594	200,853
Mississippi	1,701,274	501,050	854	910,068	289,302
Missouri	4,053,529	2,235,821	20,924	1,538,752	258,032
Montana	821,111	220,656	184,678	343,293	72,483
Nebraska	1,506,050	883,132	12,115	517,098	93,705
Nevada	1,122,853	641,134	0	434,762	46,957
New Hampshire	1,015,187	897,491	0	86,597	31,098
New Jersey	10,522,867	5,647,904	0	4,438,939	436,024
New Mexico	1,368,013	188,804	0	1,009,593	169,616
New York	21,573,865	11,610,856	55,819	8,696,709	1,210,481
North Carolina	5,147,790	1,509,278	0	3,274,259	364,253
North Dakota	539,184	230,286	7,587	241,401	59,909
Ohio	9,736,287	5,179,515	10,674	3,974,682	571,416
Oklahoma	2,540,205	793,148	49,186	1,580,811	117,060
Oregon	2,869,231	1,761,488	46,062	877,897	183,784
Pennsylvania	11,561,337	6,103,646	4,099	4,788,825	664,767
Rhode Island	896,056	497,583	0	344,820	53,653
South Carolina	2,914,730	1,211,604	31,368	1,409,019	262,740
South Dakota	559,944	339,729	7,057	151,173	61,986
Tennessee	3,093,743	1,464,221	0	1,305,270	324,252
Texas	16,891,646	8,375,638	69,223	7,326,385	1,120,400
Utah	1,527,561	547,161	0	874,332	106,069
Vermont	645,751	408,621	0	204,369	32,761
Virginia	5,558,656	3,507,101	0	1,729,400	322,156
Washington	5,086,074	1,153,633	5	3,644,053	288,382
West Virginia	1,706,418	432,028	193	1,144,434	129,763
Wisconsin	4,966,200	2,791,481	0	1,958,288	216,430
Wyoming	628,872	234,954	47,939	314,216	31,762
<b>Outlying Areas</b>					
American Samoa	34,234	163	0	11,423	22,648
Guam	164,582	147,624	0	0	16,958
Northern Marianas	41,046	340	0	31,391	9,314
Puerto Rico	1,371,616	743	0	927,114	443,759
Virgin Islands	158,004	116,574	0	0	41,429

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 1992, School Year 1991-92.

**Table 2.--Percentage distribution of revenues for public elementary and secondary schools, by source and state: Fiscal year 1992, School year 1991-92**

State	Total Percentage	Within-state percentage distribution			
		Local	Intermediate	State	Federal
<b>United States</b>	<b>100.0</b>	<b>46.6</b>	<b>0.4</b>	<b>46.4</b>	<b>6.6</b>
Alabama	100.0	29.8	0.0	58.8	11.4
Alaska	100.0	20.5	0.0	68.0	11.5
Arizona	100.0	44.2	4.6	42.4	8.8
Arkansas	100.0	29.1	0.2	59.9	10.8
California	100.0	26.6	0.0	65.9	7.5
Colorado	100.0	52.2	0.0	42.8	5.0
Connecticut	100.0	56.0	0.0	40.7	3.2
Delaware	100.0	26.5	0.0	65.9	7.6
District of Columbia	100.0	90.6	0.0	0.0	9.4
Florida	100.0	44.4	0.0	48.4	7.3
Georgia	100.0	44.6	0.0	47.7	7.7
Hawaii	100.0	2.2	0.0	90.3	7.5
Idaho	100.0	30.1	0.0	61.8	8.1
Illinois	100.0	64.2	0.0	28.9	6.8
Indiana	100.0	41.7	0.1	52.9	5.3
Iowa	100.0	47.3	0.0	47.3	5.3
Kansas	100.0	46.8	5.4	42.4	5.5
Kentucky	100.0	22.9	0.0	67.0	10.1
Louisiana	100.0	34.5	0.0	54.8	10.8
Maine	100.0	44.3	0.0	49.8	5.9
Maryland	100.0	56.7	0.0	38.2	5.1
Massachusetts	100.0	64.0	0.0	30.7	5.3
Michigan	100.0	67.0	0.2	26.6	6.2
Minnesota	100.0	41.1	2.9	51.6	4.5
Mississippi	100.0	29.5	0.1	53.5	17.0
Missouri	100.0	55.2	0.5	38.0	6.4
Montana	100.0	26.9	22.5	41.8	8.8
Nebraska	100.0	58.6	0.8	34.3	6.2
Nevada	100.0	57.1	0.0	38.7	4.2
New Hampshire	100.0	88.4	0.0	8.5	3.1
New Jersey	100.0	53.7	0.0	42.2	4.1
New Mexico	100.0	13.8	0.0	73.8	12.4
New York	100.0	53.8	0.3	40.3	5.6
North Carolina	100.0	29.3	0.0	63.6	7.1
North Dakota	100.0	42.7	1.4	44.8	11.1
Ohio	100.0	53.2	0.1	40.8	5.9
Oklahoma	100.0	31.2	1.9	62.2	4.6
Oregon	100.0	61.4	1.6	30.6	6.4
Pennsylvania	100.0	52.8	0.0	41.4	5.7
Rhode Island	100.0	55.5	0.0	38.5	6.0
South Carolina	100.0	41.6	1.1	48.3	9.0
South Dakota	100.0	60.7	1.3	27.0	11.1
Tennessee	100.0	47.3	0.0	42.2	10.5
Texas	100.0	49.6	0.4	43.4	6.6
Utah	100.0	35.8	0.0	57.2	6.9
Vermont	100.0	63.3	0.0	31.6	5.1
Virginia	100.0	63.1	0.0	31.1	5.8
Washington	100.0	22.7	0.0	71.6	5.7
West Virginia	100.0	25.3	0.0	67.1	7.6
Wisconsin	100.0	56.2	0.0	39.4	4.4
Wyoming	100.0	37.4	7.6	50.0	5.1
<b>Outlying Areas</b>					
American Samoa	100.0	0.5	0.0	33.4	66.2
Guam	100.0	89.7	0.0	0.0	10.3
Northern Marianas	100.0	0.8	0.0	76.5	22.7
Puerto Rico	100.0	0.1	0.0	67.6	32.4
Virgin Islands	100.0	73.8	0.0	0.0	26.2

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 1992, School Year 1991-92.

**Table 3.--Current expenditures for public elementary and secondary schools, by function and state: Fiscal year 1992, School year 1991-92**

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
<b>United States</b>	<b>\$211,210,190</b>	<b>\$128,475,859</b>	<b>\$73,121,698</b>	<b>\$9,612,634</b>
Alabama	2,465,523	1,530,671	729,057	205,794
Alaska	931,869	477,181	426,462	28,226
Arizona	2,599,586	1,531,544	939,132	128,910
Arkansas	1,656,201	998,087	511,129	146,986
California	23,696,863	14,043,571	8,679,298	973,994
Colorado	2,754,087	1,680,544	975,589	97,953
Connecticut	3,665,505	2,329,634	1,183,985	151,887
Delaware	572,152	358,021	191,810	22,321
District of Columbia	677,422	329,160	316,678	31,584
Florida	9,314,079	5,443,663	3,407,022	463,394
Georgia	4,856,583	3,038,883	1,536,501	281,199
Hawaii	884,591	536,115	290,261	58,214
Idaho	760,440	477,575	245,659	37,206
Illinois	9,244,655	5,536,860	3,384,513	323,281
Indiana	4,544,829	2,823,680	1,516,833	204,316
Iowa	2,356,196	1,450,954	798,839	106,403
Kansas	2,028,440	1,198,174	734,374	95,892
Kentucky	2,709,623	1,660,113	916,885	132,625
Louisiana	3,188,024	1,910,120	990,624	287,281
Maine	1,121,360	749,202	343,844	28,314
Maryland	4,362,679	2,640,368	1,508,358	213,952
Massachusetts	5,035,973	3,021,405	1,844,309	170,259
Michigan	9,156,501	5,289,436	3,600,806	266,259
Minnesota	3,936,695	2,501,292	1,280,034	155,370
Mississippi	1,536,295	960,078	448,312	127,906
Missouri	3,611,613	2,190,803	1,263,593	157,216
Montana	751,710	468,290	250,980	32,440
Nebraska	1,381,290	832,995	398,649	149,646
Nevada	962,800	573,131	359,346	30,323
New Hampshire	927,625	587,947	309,488	30,190
New Jersey	9,660,899	5,500,865	3,812,759	347,275
New Mexico	1,212,189	708,790	444,049	59,350
New York	19,781,384	13,235,322	5,962,065	583,997
North Carolina	4,660,027	2,874,483	1,423,437	362,107
North Dakota	491,293	298,310	153,975	39,007
Ohio	9,124,731	5,199,164	3,602,791	322,776
Oklahoma	2,268,958	1,362,217	741,739	165,002
Oregon	2,626,803	1,560,133	976,240	90,430
Pennsylvania	10,371,796	6,569,798	3,413,371	388,628
Rhode Island	865,898	578,130	267,951	19,816
South Carolina	2,564,949	1,513,667	822,642	228,639
South Dakota	518,156	317,164	170,314	30,677
Tennessee	2,859,755	1,820,147	943,701	95,907
Texas	14,709,628	8,854,321	4,936,300	919,007
Utah	1,296,723	851,578	365,324	79,822
Vermont	606,410	392,739	195,371	18,300
Virginia	4,993,480	2,974,172	1,754,756	264,552
Washington	4,259,048	2,544,891	1,514,031	200,126
West Virginia	1,503,980	909,831	496,366	97,784
Wisconsin	4,597,004	2,900,182	1,556,215	140,607
Wyoming	545,870	340,459	185,929	19,483
<b>Outlying Areas</b>				
American Samoa	26,972	11,381	10,310	5,281
Guam	135,489	64,565	62,183	8,741
Northern Marianas	39,763	29,491	7,265	3,006
Puerto Rico	1,243,676	861,439	224,167	158,071
Virgin Islands	121,660	68,547	46,273	6,840

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 1992, School Year 1991-92.

**Table 4.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: Fiscal year 1992, School year 1991-92**

State	Total Percentage	Within-state percentage distribution		
		Instruction	Support services	Noninstruction
<b>United States</b>	<b>100.0</b>	<b>60.8</b>	<b>34.6</b>	<b>4.6</b>
Alabama	100.0	62.1	29.6	8.3
Alaska	100.0	51.2	45.8	3.0
Arizona	100.0	58.9	36.1	5.0
Arkansas	100.0	60.3	30.9	8.9
California	100.0	59.3	36.6	4.1
Colorado	100.0	61.0	35.4	3.6
Connecticut	100.0	63.6	32.3	4.1
Delaware	100.0	62.6	33.5	3.9
District of Columbia	100.0	48.6	46.7	4.7
Florida	100.0	58.4	36.6	5.0
Georgia	100.0	62.6	31.6	5.8
Hawaii	100.0	60.6	32.8	6.6
Idaho	100.0	62.8	32.3	4.9
Illinois	100.0	59.9	36.6	3.5
Indiana	100.0	62.1	33.4	4.5
Iowa	100.0	61.6	33.9	4.5
Kansas	100.0	59.1	36.2	4.7
Kentucky	100.0	61.3	33.8	4.9
Louisiana	100.0	59.9	31.1	9.0
Maine	100.0	66.8	30.7	2.5
Maryland	100.0	60.5	34.6	4.9
Massachusetts	100.0	60.0	36.6	3.4
Michigan	100.0	57.8	39.3	2.9
Minnesota	100.0	63.5	32.5	3.9
Mississippi	100.0	62.5	29.2	8.3
Missouri	100.0	60.7	35.0	4.4
Montana	100.0	62.3	33.4	4.3
Nebraska	100.0	60.3	28.9	10.8
Nevada	100.0	59.5	37.3	3.1
New Hampshire	100.0	63.4	33.4	3.3
New Jersey	100.0	56.9	39.5	3.6
New Mexico	100.0	58.5	36.6	4.9
New York	100.0	66.9	30.1	3.0
North Carolina	100.0	61.7	30.5	7.8
North Dakota	100.0	60.7	31.3	7.9
Ohio	100.0	57.0	39.5	3.5
Oklahoma	100.0	60.0	32.7	7.3
Oregon	100.0	59.4	37.2	3.4
Pennsylvania	100.0	63.3	32.9	3.7
Rhode Island	100.0	66.8	30.9	2.3
South Carolina	100.0	59.0	32.1	8.9
South Dakota	100.0	61.2	32.9	5.9
Tennessee	100.0	63.6	33.0	3.4
Texas	100.0	60.2	33.6	6.2
Utah	100.0	65.7	28.2	6.2
Vermont	100.0	64.8	32.2	3.0
Virginia	100.0	59.6	35.1	5.3
Washington	100.0	59.8	35.5	4.7
West Virginia	100.0	60.5	33.0	6.5
Wisconsin	100.0	63.1	33.9	3.1
Wyoming	100.0	62.4	34.1	3.6
<b>Outlying Areas</b>				
American Samoa	100.0	42.2	38.2	19.6
Guam	100.0	47.7	45.9	6.5
Northern Marianas	100.0	74.2	18.3	7.6
Puerto Rico	100.0	69.3	18.0	12.7
Virgin Islands	100.0	56.3	38.0	5.6

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 1992, School Year 1991-92.