Documentation for the Common Core of Data National Public Education Financial Survey:
Fiscal Year 1990
School Year 1989-90 (Revised)

Table of Contents

Appendices

US Department of Education
Office of Educational Research and Improvement
NATIONAL CENTER FOR EDUCATION STATISTICS
1990 K Street, NW
Washington, DC 20006

I. Introduction to Documentation for the Common Core of Data National Public Education Financial Survey: Fiscal Year 1990, School Year 1989-90 (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 1990 (school year 1989-90). 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 1989-90 Common Core of Data State Nonfiscal Survey has also been added.

II. User's Guide

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

A. Survey methodology

These data are based on information from state education agencies (SEAs) from their administrative records. In compiling these data, each SEA obtains data from the local education agencies (LEAs) that operate public schools. Each SEA may edit or examine the individual LEA reports. SEAs also include data for any state run schools such as special education programs or prison schools serving inmates under the age of 20. NCES and the SEAs work cooperatively to assure comparability between data elements requested and reported.

NCES requests that states report 0 for items in which no activity occurred and M for items in which an

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

Average daily attendance figures are collected in the NPEFS survey as required under Title 1 of the Elementary and Secondary Education Act of 1965 as amended by the Improving America's Schools Act of 1994 (Title I). Under this law, states are to provide average daily attendance in accordance with state law; however, NCES provides a definition for states to use in the absence of state law. Per pupil expenditures (calculated by dividing net current expenditures by average daily attendance) are used in the formula to allocate Title I and other program funds to states and school districts. Since some states use their own definitions and others use the NCES definition, the data on average daily attendance are not comparable across states. Student membership counts from the CCD "1989-90 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, 1989 and is comparable across all states.

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

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

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

B. Imputations and Adjustments

NCES introduced the practice of imputing and adjusting data to correct for missing or mis-reported data beginning with the FY 1990, School Year 1989-90 collection. Imputations and adjustments were

performed to correct for item nonresponse only and were limited to the 50 states and the District of Columbia. This process consisted of several stages and steps, and varied as to the nature of the missing data. A list of all of the items affected by these imputations and adjustments is presented in the following section. All items (except totals and subtotals) affected by these adjustments are presented on the left side of the list. A list of imputation flag frequencies is in Appendix B.

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

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

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

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

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

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

Statements with "combined" indicate that the first item was reported as missing and the value included in the item(s) following "combined with." These statements can be matched to statements with "contains" where the first variable contains the value for that item plus the value for the item(s) following "contains." For example, "E212 combined with E11" means, the value for E212 was included in the value reported for E11; while "E11 contains E212" means the value reported for E11 contains the value for E212 in addition to E11. At the end of the "contains" statement, the total used in calculating the ratio used in the adjustment

is indicated by the word "using". In most cases these totals are TE11 (total expenditures) or TR (total revenues).

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

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

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

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

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

There are a few cases in which some local revenues are imputed and these values are carried over and

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

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

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

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

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

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

List of Imputations and Adjustments

Alabama
     E13 combined in E238
     E17 contains E252, E253, E258 using TE11
     E232 combined in E238
     E233 combined in E238
     E238 contains E13, E232, E233 using TE11
     E252 combined in E17
     E253 combined in E17
     E258 combined in E17
     E81 contains E82 using TE11
     E82 combined in E81

Alaska
     R5 impute/import TR
     E13 contains E18 using TE11
     E18 combined in E13
     E236 contains E266 using TE11
     E237 contains E267 using TE11
     E238 contains E268 using TE11
     E242 contains E262 using TE11
     E243 contains E263 using TE11
     E266 combined in E236
     E267 combined in E237
     E268 combined in E238
     E262 combined in E242
     E263 combined in E243
     E266 combined in E236
     E267 combined in E237
     E268 combined in E238
     E62 contains E63 using TE11
     E63 combined in E62

Arizona
     R1E contains R1G, R1N using TR
     R1G combined in R1E
     R1K combined in R1L
     RIL contains R1K using TR
     R1N combined in R1E
     E13 combined in E262
     E17 contains E252, E253, E254, E255, E256, E258 using TE11
     E212 contains E213, E215, E218 using TE11
     E213 combined in E212
     E215 combined in E212
     E218 combined in E212
     E222 contains E223, E225, E228 using TE11
     E223 combined in E222
     E225 combined in E222
     E228 combined in E222
     E232 combined in E262
     E233 combined in E262

```
      E234 combined in E264
      E235 combined in E262
      E236 combined in E266
      E237 combined in E267
      E238 combined in E262
      E242 contains E243, E245, E248 using TE11
      E243 combined in E242
      E245 combined in E242
      E248 combined in E242
      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, E235, E238, E263, E265, E268 using TE11
      E263 combined in E262
      E264 contains E234 using TE11
      E265 combined in E262
      E266 contains E236 using TE11
      E267 contains E237 using TE11
      E268 combined in E262
      E3A1 contains E3A2 using TE11
      E3A2 combined in E3A1
      E3B1 contains E3B2 using TE11
      E3B2 combined in E3B1
      E4B1 distribute by dest. E217, E227, E237, E247, E267
      E4E1 distribute by dest. E11, E12, E13, E16, E18, E212,
              E213, E214, E215, E216, E217, E218, E222, E223, E224, E225,
              E226, E227, E228, E232, E233, E234, E235, E236, E237, E238,
              E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,
              E265, E266, E267, E268
      E62 contains E63 using TE11
      E63 combined in E62
      E81 contains E82 using TE11
      E82 combined in E81

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

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

      E7A1 combined in E7A2
      E7A2 contains E7A1 using TE11


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


Connecticut
      R1G combined in R1L
          R1J impute based on TR-R1J
       R1K impute based on TR-R1K
      R1L contains R1G using TR
      R5 impute/import TR
      STE1 totals E11, E12, E13, E16, E18
      STE22 totals E212, E222, E232, E242, E262
      STE23 totals E213, E223, E233, E243, E263
      STE24 totals E214, E224, E234, E244, E264
      STE25 totals E215, E225, E235, E245, E265
      STE26 totals E216, E226, E236, E246, E266
      STE27 totals E217, E227, E237, E247, E267
      STE28 totals E218, E228, E238, E248, E268
      E256 contains E252, E253, E254, E255, E257, E258
      E62 contains E63 using TE11
      E63 combined in E62
      E3A1, E2A2 derived from R1J
          E3B1, E3B2 derived from R1
      E3A1 contains E3A2 using TE11
      E3A2 combined in E3A1
      E3B1 contains E3B2 using TE11
```

```
        E3B2 combined in E3B1
        E4C1 distribute by salary E12, E222, E223, E224, E225,
                 E226, E227, E228, E3A1 using E11, E212, E213, E214, E215,
                 E216, E217, E218
        E4E1 distribute by dest. E11, E12, E13, E16, E18, E212,
                 E213, E214, E215, E216, E217, E218, E222, E223, E224, E225,
                 E226, E227, E228, E232, E233, E234, E235, E236, E237, E238,
                 E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,
                 E265, E266, E267, E268
        E4E2 distribute by dest. E17, E252, E253, E254, E255,
                 E256, E257, E258, E3A2
Delaware
        R1J impute based on TR-R1J
        R4B contains R4D using TR
        R4D combined in R4B
        E11 contains E213 using TE11
        E12 contains E223 using TE11
        E13 contains E233, E263 using TE11
        E16 contains E242, E243 using TE11
        E17 contains E252, E253 using TE11
        E213 combined in E11
        E214 combined in E218
        E218 contains E214 using TE11
        E223 combined in E12
        E224 combined in E228
        E228 contains E224 using TE11
        E232 contains E262 using TE11
        E233 combined in E13
        E234 combined in E238
        E235 combined in E238
        E237 contains E267 using TE11
        E238 contains E234, E235, E264, E265, E268 using TE11
        E242 combined in E16
        E243 combined in E16
        E244 combined in E248
        E245 combined in E248
        E248 contains E244, E245 using TE11
        E252 combined in E17
        E253 combined in E17
        E254 combined in E62
        E255 combined in E62
        E256 combined in E62
        E257 reported in E4B2
        E258 combined in E62
        E262 combined in E232
        E263 combined in E13
        E264 combined in E238
        E265 combined in E238
        E267 combined in E237
        E268 combined in E238
             E3A1, E3A2 derived from R1J
        E3A1 contains E3A2 using TE11
        E3A2 combined in E3A1
        E3B2 combined with E3B1
```

```
        E62 contains E254, E255, E256, E258 using TE11
        E81 contains E82 using TE11
        E82 combined in E81


District of Columbia
        R1K impute based on TR-R1K
        R5 impute/import TR
        E17 contains E3B2 using TE11
        E232 contains E235 using TE11
        E235 combined in E232
        E237 contains E267 using TE11
        E242 contains E245 using TE11
        E245 combined in E242
        E252 contains E255 using TE11
        E255 combined in E252
        E262 contains E265 using TE11
        E265 combined in E262
        E267 combined in E237
        E3A1 contains E3A2 using TE11
        E3A2 combined in E3A1
        E3B1 derived from R1K
        E3B2 combined in E17
        E4C1 distribute by salary E12, E222, E223, E224, E225,
                   E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,
                   E216, E217, E218
        E61 contains E62, E63 using TE11
        E62 combined with E61
        E63 combined with E61
        E7A1 impute/import TE10
        E7A2 impute/import TE10


Florida
        R1G combined in R1K
        R1K contains R1G using TR
        R4B contains R4D using TR
        R4D combined in R4B
        E17 combined in E258
        E252 combined in E258
        E253 combined in E258
        E254 combined in E258
        E255 combined in E258
        E256 combined in E258
        E257 combined in E258
        E258 contains E17, E252, E253, E254, E255, E256, E257 using TE11
        E4E1 distribute by dest. E11, E12, E13, E16, E18, E212,
                   E213, E214, E215, E216, E217, E218, E222, E223, E224, E225,
                   E226, E227, E228, E232, E233, E234, E235, E236, E237, E238,
                   E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,
                   E265, E266, E267, E268
        E81 contains E82 using TE11
        E82 combined in E81


Georgia
        R1E combined in R1L
```

```
R1L contains R1E using TR
E4C1 distribute by salary E12, E222, E223, E224, E225,
          E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,
          E216, E217, E218


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

Illinois
    R1D contains R1F, R1N using TR
    R1F combined in R1D
    R1N combined in R1D
    R4B contains R4D using TR
    R4D combined in R4B
    R5 impute/import TR
    E4A1 distribute by dest. E16
    E4C1 distribute by salary E12, E222, E223, E224, E225,
          E226, E227, E228, E3A12 using E11, E212, E213, E214, E215, E216,
          E217, E218
    E4E1 distribute by dest. E11, E12, E13, E16, E18, E212,
              E213, E214, E215, E216, E217, E218, E222, E223, E224, E225,
              E226, E227, E228, E232, E233, E234, E235, E236, E237, E238,
              E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,
              E265, E266, E267, E268
    E62 contains E63 using TE11
    E63 combined in E62

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

Iowa
    R4A combined in R4D
    R4D contains R4A using TR

Kansas
    R4A combined in R4B
    R4B contains R4A using TR
    E4C1 distribute by salary E12, E222, E223, E224, E225,
              E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,
              E216, E217, E218
    E81 contains E82 using TE11
    E82 combined in E81
```

```
Kentucky
     E12 contains E223, E228 using TE11
     E13 contains E18 using TE11
     E16 contains E245, E248 using TE11
     E17 contains E252, E253, E255, E258 using TE11
     E18 combined in E13
     E223 combined in E12
     E233 contains E263 using TE11
     E234 contains E264 using TE11
     E235 contains E265 using TE11
     E228 combined in E12
     E248 combined in E16
     E245 combined in E16
     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
     E4A1 place in E16
     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
     E81 contains E82 using TE11
     E82 combined in E81

Louisiana
     R1K impute based on TR-R1K
     E17 contains E3B2 using TE11
     E3B1 derived from R1K
     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
     E3B1 contains E3B2 using TE11
     E3B2 combined in E3B1
     E4C1 distribute by salary E12, E222, E223, E224, E225,
               E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,
               E216, E217, E218


Maryland
```

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


Massachusetts
      E13 contains E18 using TE11
      E17 combined in E63
      E18 combined in E13
      E232 contains E242, E262 using TE11
      E233 contains E243, E263 using TE11
      E234 contains E244, E264 using TE11
      E235 contains E245, E265 using TE11
      E236 contains E246, E266 using TE11
      E237 contains E247, E267 using TE11
      E238 contains E248 using TE11
      E242 combined in E232
      E243 combined in E233
      E244 combined in E234
      E245 combined in E235
      E246 combined in E236
      E247 combined in E237
      E248 combined in E238
      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 E232
      E263 combined in E233
      E264 combined in E234
      E265 combined in E235
      E266 combined in E236
      E267 combined in E237
      E4C1 distribute by salary E12, E222, E223, E224, E225,
                 E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,
                 E216, E217, E218
      E63 contains E17, E252, E253, E254, E255, E256, E257, E258 using TE11
      E81 contains E82 using TE11
      E82 combined in E81

Michigan
      R1N combined in R1E
      R1E contains R1N using TR
      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
      E248 contains E268 using TE11
      E262 combined in E232
```

```
      E263 combined in E233
      E264 combined in E234
      E265 combined in E235
      E268 combined in E248
      E4C1 distribute by salary E12, E222, E223, E224, E225,
                 E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,
                 E216, E217, E218


Minnesota
      E4E1 distribute by dest. E11, E12, E13, E16, E18, E212,
                 E213, E214, E215, E216, E217, E218, E222, E223, E224, E225,
                 E226, E227, E228, E232, E233, E234, E235, E236, E237, E238,
                 E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,
                 E265, E266, E267, E268
Mississippi
      R1N combined in R1E
      R1E contains R1N using TR
      E4A1 place in 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
      E4E2 distribute by dest. E17, E252, E253, E254, E255,
                 E256, E257, E258, E3A2


Missouri
      E13 and E16 contain E18
      E18 combined in E13, E16
      E232, E242 contains E262 using TE11
      E233, E243 contains E263 using TE11
      E234, E244 contains E264 using TE11
      E235, E245 contains E265 using TE11
      E236, E246 contains E266 using TE11
      E237, E247 contains E267 using TE11
      E238, E248 contains E268 using TE11
      E242, E232 contains E262 using TE11
      E243, E233 contains E263 using TE11
      E244, E234 contains E264 using TE11
      E245, E235 contains E265 using TE11
      E246, E236 contains E266 using TE11
      E247, E237 contains E267 using TE11
      E248, E238 contains E268 using TE11
      E262 combined in E232, E242
      E263 combined in E233, E243
      E264 combined in E234, E244
      E265 combined in E235, E245
      E266 combined in E236, E246
      E267 combined in E237, E247
      E268 combined in E238, E248
      E62 contains E63 using TE11
      E63 combined in E62


Nebraska
```

```
      R4A combined in R4B
      R4B contains R4A, R4C using TR
      R4C combined in R4B
      E235 combined in E238
      E238 contains E235 using TE11
      E4E1 distribute by dest. E11, E12, E13, E16, E18, E212,
                E213, E214, E215, E216, E217, E218, E222, E223, E224, E225,
                E226, E227, E228, E232, E233, E234, E235, E236, E237, E238,
                E242, E243, E244, E245, E246, E247, E248, E262, E263, E264,
                E265, E266, E267, E268
      E4E2 distribute by dest. E17, E252, E253, E254, E255,
                E256, E257, E258, E3A2


Nevada
      E81 contains E82 using TE11
      E82 combined in E81


New Hampshire
      E62 contains E63 using TE11
      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/import TR
      E12 contains E222, E223, E224, E225, E226, E227, E228 using TE11
      E13 contains E232, E233, E235, E238, E262, E263, E265 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
      E3A1 contains E3A2 using TE11
      E3A2 combined in E3A1
      E3B1 contains E3B2 using TE11
      E3B2 combined in E3B1
      E4C1 distribute by salary E12, E222, E223, E224, E225,
               E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,
               E216, E217, E218
      E63 contains E17, E252, E253, E254, E255, E256, E257, E258 using TE11
      E81 contains E82 using TE11
      E82 combined in E81
```

New Mexico
```
      E13 contains E18 using TE11
      E18 combined in E13
      New Mexico Support Services Redistribution
           These distributions are to be based on percentages from New Mexico's
           FY 91 submission after doing the imputations for all variables
           EXCEPT the distribution of Direct Support (variables E4C1 and E4E1).
```
1. Redistribute Support Services Subtotals (STE22, STE23,...STE28) in order to impute Support Services - Other Functions. Compute ratio of Other Support Services Subtotal (STE28) to Support Services Subtotal (STE2T) from imputed FY 91 dataset. Apply this ratio to reported Support Services Subtotal (STE2T) for FY 90. Multiply all values in all other Support Services functions (with the exception of Other Function Support Services (E218, E228,...E268) by 1 minus the ratio above. Use the resulting ratio in all of the following non-property imputations.
2. Replace E212, E222, E232, E242, E262 with a redistribution of STE22 (from step 1). This distribution is to be based on the ratios of these items to STE222 (E212/STE22,E222/STE22,etc) from New Mexico's FY91 submission
3. Replace E213, E223, E233, E243, E263 with a redistribution of STE23 (from step 1). This distribution is to be based on the ratios of these items to STE23(E213/STE23, E223/STE23, etc) from New Mexico's FY 91 submission 4. E264 is combined in E234. Distribute E234 between E234 and E264 based on the distribution of these two items in New Mexico's FY 91 submission.
5. Replace E215, E225, E235, E245, E265 with a redistribution of STE25

```
            (from step 1).  This distribution is to be based on the ratios of these
            items to STE25 (E215/STE25, E255/STE25, etc) from New Mexicos's FY91
            submission.
         6. Replace E218, E228, E238, E248, E268 with a redistribution of STE28
            (from step 1). This distribution is to be based on the ratios of these
            items to STE2T (E218/STE2T, E228/STE2T, etc) from New Mexico's FY 91
            submission.
         7. Using New Mexico's Fy 91 data, calculate the ratio of each item to the
            sum for the following items: E17, E252, E253, E254, E255, E256, E258,
            E62, E63. Distribute FY 90 sum of these items by FY 91 ratios.
      E3A1 contains E3A2 using TE11
      E3A2 combined in E3A1
      E3B1 contains E3B2 using TE11
      E3B2 combined in E3B1
      E81 contains E82 using TE11
      E82 combined in E81
      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
New York
      E237 contains E267 using TE11
      E267 combined in E237


North Carolina
      R1K impute based on TR-R1K
      E17 contains E3B2 using TE11
      E3B1 derived from R1K
      E3B2 combined in E17
      E4A1 distribute by dest. E16
      E4B1 distribute by dest. E217, E227, E237, E247, E267
      E7A1 impute/import TE10
      E7A2 impute/import TE10
      E81 contains E82 using TE11
      E82 combined in E81


North Dakota
      E81 contains E82 using TE11
      E82 combined in E81


Ohio
      R1E contains R1N using TR
      R1N combined in R1E
      R4A contains R4C using TR
      R4C combined in R4A


Oklahoma
      R1K combined in R1L
      R1L contains R1K using TR
      E17 contains E255 using TE11
```

```
      E18 contains E265 using TE11
      E232 contains E262 using TE11
      E233 contains E263 using TE11
      E234 contains E235 using TE11
      E235 combined in E234
      E237 contains E267 using TE11
      E252 contains E253 using TE11
      E253 combined in E252
      E255 combined in E17
      E262 combined in E232
      E263 combined in E233
      E265 combined in E18
      E267 combined in E237
      E3A1 contains E3A2 using TE11
      E3A2 combined in E3A1
      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
      E7A1 contains E7A2 using TE11
      E7A2 combined in E7A1
      E81 contains E82 using TE11
      E82 combined in E81


Oregon
      E62 contains E63 using TE11
      E63 combined in E62


Pennsylvania
      R4B contains R4D using TE11
      R4D combined in R4B
      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


Rhode Island
      R1E contains R1N using TR
      R1N combined in R1E
      R4A, R4B contains R4D using TR
      R4B, R4A contains R4D using TR
      R4D combined in R4A and R4B
      R5 impute/import TR
      E4C1 distribute by salary E12, E222, E223, E224, E225,
               E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,
               E216, E217, E218
```

```
      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
      E62 contains E63 using TE11
      E63 combined in E62


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


South Dakota
      E3B1 contains E3B2 using TE11
      E3B2 combined in E3B1


Tennessee
      E12 contains E18 using TE11
      E18 combined in E12
      E244 combined in E246, E247, E248
      E246, E247, E248 contains E244 using TE11
      E247, E246, E248 contains E244 using TE11
      E248, E246, E247 contains E244 using TE11
      E253 combined in E62
      E255 combined in E62
      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
      E62 contains E253, E255 using TE11


Texas
      E3B2 combined with E3B1
      E4A1 distribute by dest. E16
      E4A2 combined with E17
      E4B1 distribute by dest. E217, E227, E237, E247, E267
      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
        E4E2 distribute by dest. E17, E252, E253, E254, E255,
                  E256, E257, E258, E3A2


Vermont
        E4C1 distribute by salary E12, E222, E223, E224, E225,
                  E226, E227, E228, E3A12 using E11, E212, E213, E214, E215,
                  E216, E217, E218
Virginia
        R1K impute based on TR-R1K
        E3B1 derived from R1K


Washington
        E14 combined in E15
        E15 contains E14 using TE11
        E237 contains E267 using TE11
        E238 contains E268 using TE11
        E267 combined in E237
        E268 combined in E238
        E3B1 contains E3B2 using TE11
        E3B2 combined in E3B1
        E61 combined in E62
        E62 contains E61 using TE11


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


Wisconsin
        E81 contains E82 using TE11
        E82 combined in E81


Wyoming
        R4A contains R4D using TR
        R4D combined in R4A
        R5 impute/import TR
```

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 1990 (IMPUTED FILE)

(RECFM=V, LRECL=1734, 56 PHYSICAL RECORDS)

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

Name	Type	Position	Length	Description
SURVYEAR	N	1 – 2	2	FISCAL YEAR OF SURVEY (91)
STFIPS	N	3 – 4	2	FIPS STATE CODE
STABR	AN	5 – 6	2	POSTAL STATE ABBREVIATION CODES
STNAME	AN	7 – 31	25	NAME OF THE STATE OR TERRITORY
R1A	N	32 – 33	12	LOCAL REVENUES - PROPERTY TAX (INDEPENDENT LEA'S)
R1B	N	44 – 55	12	LOCAL REV - NON-PROPERTY TAX (INDEPENDENT LEA'S)
R1C	N	56 – 67	12	LOCAL REV- LOC GOVT PROPERTY TAX (DEPENDENT LEA'S)
R1D	N	68 – 79	12	LOCAL REV- LOC GOVT NON-PROP TAX (DEPENDENT LEA'S)
R1E	N	80 – 91	12	LOCAL REVENUE - INDIVIDUAL TUITION FEES
R1F	N	92 – 103	12	LOCAL REVENUE - TUITION FROM LEA'S WITHIN STATE
R1G	N	104 – 115	12	LOCAL REVENUE - TRANSPORT FEES FROM INDIVIDUALS
R1H	N	116 – 127	12	LOCAL REVENUE - TRANSPORT FEES LEA'S WITHIN STATE
R1I	N	128 – 139	12	LOCAL REVENUES - EARNINGS ON INVESTMENTS
R1J	N	140 – 151	12	LOCAL REVENUES - FOOD SERVICE
R1K	N	152 – 163	12	LOCAL REVENUES - STUDENT ACTIVITIES
R1L	N	164 – 175	12	LOCAL REVENUES - OTHER REVENUES
R1M	N	176 – 187	12	LOCAL REVENUES - TEXTBOOK FEES
R1N	N	188 – 199	12	LOCAL REVENUES - SUMMER SCHOOL FEES
STR1	N	200 – 211	12	LOCAL REVENUES - SUBTOTAL
R2	N	212 – 223	12	REVENUES FROM INTERMEDIATE AGENCIES
R3	N	224 – 235	12	STATE REVENUES
R4A	N	236 – 247	12	FEDERAL REVENUES - DIRECT GRANTS
R4B	N	248 – 259	12	FEDERAL REVENUES - THRU STATE
R4C	N	260 – 271	12	FEDERAL REVENUES - THRU INTERMEDIATE AGENCIES
R4D	N	272 – 283	12	FEDERAL REVENUES - OTHER SOURCES
STR4	N	284 – 295	12	FEDERAL REVENUES - SUBTOTAL
R5	N	296 – 307	12	OTHER SOURCES OF REVENUE
TR	N	308 – 319	12	TOTAL REVENUE FROM ALL SOURCES
E11	N	320 – 331	12	INSTRUCTION EXPENDITURES - SALARIES
E12	N	332 – 343	12	INSTRUCTION EXPENDITURES - EMP BENEFITS
E13	N	344 – 355	12	INSTRUCTION EXPENDITURES - PURCHASED SERVICES
E14	N	356 – 367	12	INSTRUCTION EXPENDITURES - TUITION
E15	N	368 – 379	12	INSTRUCTION EXPEND - TUITION TO LEA'S IN-STATE
E16	N	380 – 391	12	INSTRUCTION EXPENDITURES - SUPPLIES
E17	N	392 – 403	12	INSTRUCTION EXPENDITURES - PROPERTY
E18	N	404 – 415	12	INSTRUCTION EXPENDITURES - OTHER
STE1	N	416 – 427	12	INSTRUCTION EXPENDITURES - SUBTOTAL
E212	N	428 – 439	12	SUP SRVCS EXP - SALARY - STUDENT SUPPORT SERVICES
E213	N	440 – 451	12	SUP SRVCS EXP- SALARY- INSTRUCTIONAL STAFF SUPPORT
E214	N	452 – 463	12	SUP SRVCS EXP - SALARY - GEN ADMINISTRATION
E215	N	464 – 475	12	SUP SRVCS EXP - SALARY - SCH ADMINISTRATION
E216	N	476 – 487	12	SUP SRVCS EXP - SALARY - OPERATIONS & MAINTENANCE
E217	N	488 – 499	12	SUP SRVCS EXP - SALARY - STUDENT TRANSPORTATION
E218	N	500 – 511	12	SUP SRVCS EXP - SALARY - OTHER SERVICES
TE21	N	512 – 523	12	SUP SRVCS EXP - SALARY - SUBTOTAL
E222	N	524 – 535	12	SUP SRVCS EXP- EMPLOYEE BENEFITS- STUDENTS SUPPORT
E223	N	536 – 547	12	SUP EXP - EMPLOYEE BENEFITS - INSTRUCT STAFF SUP
E224	N	548 – 559	12	SUP EXP - EMPLOYEE BENEFITS - GENERAL ADMIN
E225	N	560 – 571	12	SUP EXP - EMPLOYEE BENEFITS - SCHOOL ADMIN
E226	N	572 – 583	12	SUP EXP - EMPLOYEE BENEFITS - OPERATIONS & MAINT
E227	N	584 – 595	12	SUP EXP - EMPLOYEE BENEFITS - STUDENT TRANSPORT
E228	N	596 – 607	12	SUP EXP - EMPLOYEE BENEFITS - OTHER SERVICES

Name	Type	Position	Length	Description
TE22	N	608 – 619	12	SUP EXP - EMPLOYEE BENEFITS - SUBTOTAL
E232	N	620 – 631	12	SUP EXP - PURCHASED SERVICES - STUDENTS SUPPORT
E233	N	632 – 643	12	SUP EXP - PURCHASED SERVICES - INSTRUCT STAFF SUP
E234	N	644 – 655	12	SUP EXP - PURCHASED SERVICES - GENERAL ADMIN
E235	N	656 – 667	12	SUP EXP - PURCHASED SERVICES - SCHOOL ADMIN
E236	N	668 – 679	12	SUP EXP - PURCHASED SERVICES - OPERATIONS & MAINT
E237	N	680 – 691	12	SUP EXP - PURCHASED SERVICES - STDENT TRANSPORT
E238	N	692 – 703	12	SUP EXP - PURCHASED SERVICES - OTHER SERVICES
TE23	N	704 – 715	12	SUP EXP - PURCHASED SERVICES - SUBTOTAL
E242	N	716 – 727	12	SUP EXP - SUPPLIES - STUDENT SUPORT SERVICES
E243	N	728 – 739	12	SUP EXP - SUPPLIES - INSTRUCTIONAL STAFF SUPPORT
E244	N	740 – 751	12	SUP EXP - SUPPLIES - GENERAL ADMINISTRATION
E245	N	752 – 763	12	SUP EXP - SUPPLIES - SCHOOL ADMINISTRATION
E246	N	764 – 775	12	SUP EXP - SUPPLIES - OPERATIONS & MAINTENANCE
E247	N	776 – 787	12	SUP EXP - SUPPLIES - STUDENT TRANSPORTATION
E248	N	788 – 799	12	SUP EXP - SUPPLIES - OTHER SERVICES
TE24	N	800 – 811	12	SUP EXP - SUPPLIES - SUBTOTAL
E252	N	812 – 823	12	SUP EXP - PROPERTY - STUDENT SUPPORT SERVICES
E253	N	824 – 835	12	SUP EXP - PROPERTY - INSTRUCTIONAL STAFF SUPPORT
E254	N	836 – 847	12	SUP EXP - PROPERTY - GENERAL ADMINISTRATION
E255	N	848 – 859	12	SUP EXP - PROPERTY - SCHOOL ADMINISTRATION
E256	N	860 – 871	12	SUP EXP - PROPERTY - OPERATIONS & MAINTENANCE
E257	N	872 – 883	12	SUP EXP - PROPERTY - STUDENT TRANSPORTATION
E258	N	884 – 895	12	SUP EXP - PROPERTY - OTHER SERVICES
TE25	N	896 – 907	12	SUP EXP - PROPERTY - SUBTOTAL
E262	N	908 – 919	12	SUP EXP - OTHER - STUDENT SUPPORT SERVICES
E263	N	920 – 931	12	SUP EXP - OTHER - INSTRUCTIONAL STAFF SUPPORT
E264	N	932 – 943	12	SUP EXP - OTHER - GENERAL ADMINISARION
E265	N	944 – 955	12	SUP EXP - OTHER - SCHOOL ADMINISTRATION
E266	N	956 – 967	12	SUP EXP - OTHER - OPERATIONS & MAINTENANCE
E267	N	968 – 979	12	SUP EXP - OTHER - STUDENT TRANSPORTATION
E268	N	980 – 991	12	SUP EXP - OTHER - OTHER SERVICES
TE26	N	992 – 1003	12	SUP EXP - OTHER - SUBTOTAL P.7
STE22	N	1004 – 1015	12	SUP EXP - SUBTOTAL - STUDENTS SUPPORT SERVICES
STE23	N	1016 – 1027	12	SUP EXP - SUBTOTAL - INSTRUCTIONAL STAFF SUPPORT
STE24	N	1028 – 1039	12	SUP EXP - SUBTOTAL - GENERAL ADMINISTRATION
STE25	N	1040 – 1051	12	SUP EXP - SUBTOTAL - SCHOOL ADMINISTRATION
STE26	N	1052 – 1063	12	SUP EXP - SUBTOTAL - OPERATIONS & MAINTENANCE
STE27	N	1064 – 1075	12	SUP EXP - SUBTOTAL - STUDENT TRANSPORTATION
STE28	N	1076 – 1087	12	SUP EXP - SUBTOTAL - OTHER SERVICES
STE2T	N	1088 – 1099	12	SUPPORT EXPENDITURES - TOTAL SUPPORT SERVICES
E3A1	N	1100 – 1111	12	NON-INSTRUCT EXPEND - FOOD SERVICES NON-PROPERTY
E3A2	N	1112 – 1123	12	NON-INSTRUCT EXPEND - FOOD SERVICES PROPERTY
E3B1	N	1124 – 1135	12	NON-INSTRUCT EXPEND - ENTERPRISE - NONPROPERTY
E3B2	N	1136 – 1147	12	NON-INSTRUCT EXPEND - ENTERPRISE - PROPERTY
STE3	N	1148 – 1159	12	NON-INSTRUCTINAL EXPENDITURES - SUBTOTAL P.8
E4A1	N	1160 – 1171	12	DIRECT PROGRAM SUPPORT - TEXTBOOKS (NONPROPERTY)
E4A2	N	1172 – 1183	12	DIRECT PROGRAM SUPPORT - TEXTBOOKS (PROPERTY)
E4B1	N	1184 – 1195	12	DIRECT PROGRAM SUP - STUDENT TRANSPORT (NON-PROP)
E4B2	N	1196 – 1207	12	DIRECT PROGRAM SUP - STUDENT TRANSPORT (PROPERTY)
E4C1	N	1208 – 1219	12	DIRECT PROGRAM SUP - EMPLOYEE BENEFITS (NON–PROP)
E4C2	N	1220 – 1231	12	DIRECT PROGRAM SUP - EMPLOYEE BENEFITS (PROPERTY)
E4D	N	1232 – 1243	12	DIRECT PROGRAM SUPPORT - PRIVATE SCHOOL STUDENTS
E4E1	N	1244 – 1255	12	DIRECT PROGRAM SUPPORT - OTHER (NONPROPERTY)
E4E2	N	1256 – 1267	12	DIRECT PROGRAM SUPPORT - OTHER (PROPERTY)
STE4	N	1268 – 1279	12	DIRECT PROGRAM SUPPORT - SUBTOTAL
TE5	N	1280 – 1291	12	CURRENT EXPENDITURES (FOR PUBLIC EL-SEC EDUCATION)
E61	N	1292 – 1303	12	FACILITIES ACQUISITION - NON-PROPERTY
E62	N	1304 – 1315	12	FACILITIES ACQUISITION - PROPERTY (LAND & BLDGS)
E63	N	1316 – 1327	12	FACILITIES ACQUISITION - EQUIPMENT
E7A1	N	1328 – 1339	12	OTHER USE - DEBT SERVICES - INTEREST ON DEBT
E7A2	N	1340 – 1351	12	OTHER USE- DEBT SERVICES - REDEMPTION OF PRINCIPAL
STE7	N	1352 – 1363	12	OTHER USE - DEBT SERVICES SUBTOTAL
E81	N	1364 – 1375	12	COMMUNITY SERVICES - NON-PROPERTY

Name	Type	Position	Length	Description
E82	N	1376 - 1387	12	COMMUNITY SERVICES - PROPERTY
E9A	N	1388 - 1399	12	DIRECT COST PROGRAMS - NON-PUBLIC SCHOOLS
E9B	N	1400 - 1411	12	DIRECT COST PROGRAMS - ADULT EDUCATION
E9C	N	1412 - 1423	12	DIRECT COST PROGRAMS - COMMUNITY COLLEGE
E9D	N	1424 - 1435	12	DIRECT COST PROGRAMS - OTHER
E91	N	1436 - 1447	12	DIRECT COST PROGRAMS - PROPERTY
STE9	N	1448 - 1459	12	DIRECT COST PROGRAMS - SUBTOTAL
TE10	N	1460 - 1471	12	TOTAL PROPERTY EXPENDITURES
TE11	N	1472 - 1483	12	TOTAL EXPENDITURES FOR EDUCATION
X12C	N	1484 - 1495	12	EXCLUSIONS FOR PL-100-297 - CHAPTER 1
X12D	N	1496 - 1507	12	EXCLUSIONS FOR PL-100-297 - CHAPTER 1 CARRYOVER
X12E	N	1508 - 1519	12	EXCLUSIONS FOR PL-100-297 - CHAPTER 2
X12F	N	1520 - 1531	12	EXCLUSIONS FOR PL-100-297 - CHAPTER 2 CARRYOVER
TX12	N	1532 - 1543	12	TOTAL EXCLUSIONS FOR PL-100-297
NCE13	N	1544 - 1555	12	NET CURRENT EXPENDITURES
ADA	N	1556 - 1567	12	ADA (STATE AND NCES DEFINITION)
A14A	N	1568 - 1579	12	ADA (STATE DEFINITION)
A14B	N	1580 - 1591	12	ADA (NCES DEFINITION)
MEMBER89	N	1592 - 1603	12	TOTAL STUDENT MEMBERSHIP (FALL ENROLLMENT)
IR1A	AN	1604 - 1604	1	IMP FLAG LOCAL REV-PROPERTY TAX
IR1B	AN	1605 - 1605	1	IMP FLAG LOCAL REV-NON-PROPERTY TAX
IR1C	AN	1606 - 1606	1	IMP FLAG LOCAL REV-LOC GOVT PROP TAX
IR1D	AN	1607 - 1607	1	IMP FLAG LOCAL REV-LOC GOVT NON-PROP TAX
IR1E	AN	1608 - 1608	1	IMP FLAG LOCAL REV-INDIVID TUITION
IR1F	AN	1609 - 1609	1	IMP FLAG LOCAL REV-TUITION FR LEAS'
IR1G	AN	1610 - 1610	1	IMP FLAG LOCAL REV-TRANSPORT FEES INDIVID
IR1H	AN	1611 - 1611	1	IMP FLAG LOCAL REV-TRANSPORT FEES LEAS
IR1I	AN	1612 - 1612	1	IMP FLAG LOCAL REV-EARNINGS ON INVESTMT
IR1J	AN	1613 - 1613	1	IMP FLAG LOCAL REV-FOOD SERVICE
IR1K	AN	1614 - 1614	1	IMP FLAG LOCAL REV-STUDENT ACTIVITIES
IR1L	AN	1615 - 1615	1	IMP FLAG LOCAL REV-OTHER REVS
IR1M	AN	1616 - 1616	1	IMP FLAG LOCAL REV-TEXTBOOK REVS
IR1N	AN	1617 - 1617	1	IMP FLAG LOCAL REV-SUMMER SCHOOL
ISTR1	AN	1618 - 1618	1	IMP FLAG LOCAL REV-SUBTOTAL
IR2	AN	1619 - 1619	1	IMP FLAG INTERMED. REVENUES
IR3	AN	1620 - 1620	1	IMP FLAG STATE REVENUES
IR4A	AN	1621 - 1621	1	IMP FLAG FED REV-DIRECT GRANTS
IR4B	AN	1622 - 1622	1	IMP FLAG FED REV-THRU STATE
IR4C	AN	1623 - 1623	1	IMP FLAG FED REV-THRU INTERMED AGENCIES
IR4D	AN	1624 - 1624	1	IMP FLAG FED REV-OTHER SOURCES
ISTR4	AN	1625 - 1625	1	IMP FLAG FED REV-SUBTOTAL
IR5	AN	1626 - 1626	1	IMP FLAG OTHER SOURCES OF REVENUE
ITR	AN	1627 - 1627	1	IMP FLAG TOTAL REVENUE FROM ALL SOURCES
IE11	AN	1628 - 1628	1	IMP FLAG INSTR EXP - SALARIES
IE12	AN	1629 - 1629	1	IMP FLAG INSTR EXP - EMP BENEFITS
IE13	AN	1630 - 1630	1	IMP FLAG INSTR EXP - PURCHASED SERVICES
IE14	AN	1631 - 1631	1	IMP FLAG INSTR EXP - TUITION
IE15	AN	1632 - 1632	1	IMP FLAG INSTR EXP-TUITION TO OTHER LEAS
IE16	AN	1633 - 1633	1	IMP FLAG INSTR EXP - SUPPLIES
IE17	AN	1634 - 1634	1	IMP FLAG INSTR EXP - PROPERTY
IE18	AN	1635 - 1635	1	IMP FLAG INSTR EXP - OTHER
ISTE1	AN	1636 - 1636	1	IMP FLAG INSTR EXP - SUBTOTAL
IE212	AN	1637 - 1637	1	IMP SUP EXP-SALARY-STUDENTS
IE213	AN	1638 - 1638	1	IMP FLAG SUP EXP-SALARY-INST STAFF
IE214	AN	1639 - 1639	1	IMP FLAG SUP EXP-SALARY-GEN ADMIN
IE215	AN	1640 - 1640	1	IMP FLAG SUP EXP-SALARY-SCH ADMIN
IE216	AN	1641 - 1641	1	IMP FLAG SUP EXP-SALARY-OPER AND MAIN
IE217	AN	1642 - 1642	1	IMP FLAG SUP EXP-SALARY-STUDENT TRANSP
IE218	AN	1643 - 1643	1	IMP FLAG SUP EXP-SALARY-OTHER SERVICES
ITE21	AN	1644 - 1644	1	IMP FLAG SUP EXP-SALARY-SUBTOTAL
IE222	AN	1645 - 1645	1	IMP FLAG SUP EXP-EMP BENE-STUDENTS
IE223	AN	1646 - 1646	1	IMP FLAG SUP EXP-EMP BENE-INST STAFF
IE224	AN	1647 - 1647	1	IMP FLAG SUP EXP-EMP BENE-GEN ADMIN
IE225	AN	1648 - 1648	1	IMP FLAG SUP EXP-EMP BENE-SCH ADMIN

Name	Type	Position	Length	Description
IE226	AN	1649 – 1649	1	IMP FLAG SUP EXP-EMP BENE-OPER AND MAIN
IE227	AN	1650 – 1650	1	IMP FLAG SUP EXP-EMP BENE-PUPIL TRANSP
IE228	AN	1651 – 1651	1	IMP FLAG SUP EXP-EMP BENE-OTHER SERV
ITE22	AN	1652 – 1652	1	IMP FLAG SUP EXP-EMP BENE-SUBTOTAL
IE232	AN	1653 – 1653	1	IMP FLAG SUP EXP-PURCH SV-STUDENTS
IE233	AN	1654 – 1654	1	IMP FLAG SUP EXP-PURCH SV-INST STAFF
IE234	AN	1655 – 1655	1	IMP FLAG SUP EXP-PURCH SV-SCH ADMIN
IE235	AN	1656 – 1656	1	IMP SUP EX-PURCH SV-SCH ADMIN
IE236	AN	1657 – 1657	1	IMP FLAG SUP EXP-PURCH SV-OPER AND MAIN
IE237	AN	1658 – 1658	1	IMP FLAG SUP EXP-PURCH SV-PUPIL TRANSP
IE238	AN	1659 – 1659	1	IMP FLAG SUP EXP-PURCH SV-OTHER SERV
ITE23	AN	1660 – 1660	1	IMP FLAG SUP EXP-PURCH SV-SUBTOTAL
IE242	AN	1661 – 1661	1	IMP FLAG SUP EXP-SUPPLIES-STUDENTS
IE243	AN	1662 – 1662	1	IMP FLAG SUP EXP-SUPPLIES-INST STAFF
IE244	AN	1663 – 1663	1	IMP FLAG SUP EXP-SUPPLIES-GEN ADMIN
IE245	AN	1664 – 1664	1	IMP FLAG SUP EXP-SUPPLIES-SCH ADMIN
IE246	AN	1665 – 1665	1	IMP FLAG SUP EXP-SUPPLIES-OPER AND MAIN
IE247	AN	1666 – 1666	1	IMP FLAG SUP EXP-SUPPLIES-PUPIL TRANSP
IE248	AN	1667 – 1667	1	IMP FLAG SUP EXP-SUPPLIES-OTHER SERV
ITE24	AN	1668 – 1668	1	IMP FLAG SUP EXP-SUPPLIES-SUBTOTAL
IE252	AN	1669 – 1669	1	IMP FLAG SUP EXP-PROPERTY-STUDENTS
IE253	AN	1670 – 1670	1	IMP FLAG SUP EXP-PROPERTY-INST STAFF
IE254	AN	1671 – 1671	1	IMP FLAG SUP EXP-PROPERTY-GEN ADMIN
IE255	AN	1672 – 1672	1	IMP FLAG SUP EXP-PROPERTY-SCH ADMIN
IE256	AN	1673 – 1673	1	IMP FLAG SUP EXP-PROPERTY-OPER AND MAIN
IE257	AN	1674 – 1674	1	IMP FLAG SUP EXP-PROPERTY-PUPIL TRANSP
IE258	AN	1675 – 1675	1	IMP FLAG SUP EXP-PROPERTY-OTHER SERV
ITE25	AN	1676 – 1676	1	IMP FLAG SUP EXP-PROPERTY-SUBTOTAL
IE262	AN	1677 – 1677	1	IMP FLAG SUP EXP-OTHER-STUDENTS
IE263	AN	1678 – 1678	1	IMP FLAG SUP EXP-OTHER-INST STAFF
IE264	AN	1679 – 1679	1	IMP FLAG SUP EXP-OTHER-GEN ADMIN
IE265	AN	1680 – 1680	1	IMP FLAG SUP EXP-OTHER-SCH ADMIN
IE266	AN	1681 – 1681	1	IMP FLAG SUP EXP-OTHER-OPER AND MAIN
IE267	AN	1682 – 1682	1	IMP FLAG SUP EXP-OTHER-PUPIL TRANSP
IE268	AN	1683 – 1683	1	IMP FLAG SUP EXP-OTHER-OTHER SERV
ITE26	AN	1684 – 1684	1	IMP FLAG SUP EXP-OTHER-SUBTOTAL
ISTE22	AN	1685 – 1685	1	IMP FLAG SUP EXP-SUBTOTAL-INST STAFF
ISTE23	AN	1686 – 1686	1	IMP SUP EXP-SUBTOTAL-INST STAFF
ISTE24	AN	1687 – 1687	1	IMP FLAG SUP EXP-SUBTOTAL-GEN ADMIN
ISTE25	AN	1688 – 1688	1	IMP FLAG SUP EXP-SUBTOTAL-SCH ADMIN
ISTE26	AN	1689 – 1689	1	IMP FLAG SUP EXP-SUBTOTAL-OPER AND MAIN
ISTE27	AN	1690 – 1690	1	IMP FLAG SUP EXP-SUBTOTAL-PUPIL TRANSP
ISTE28	AN	1691 – 1691	1	IMP FLAG SUP EXP-SUBTOTAL-OTHER SERV
ISTE2T	AN	1692 – 1692	1	IMP FLAG SUP EXP-TOTAL SUPPORT SERVICES
IE3A1	AN	1693 – 1693	1	IMP FLAG NON-INSTR SERV - FOOD SERV NON-PROPTY
IE3A2	AN	1694 – 1694	1	IMP FLAG NON-INSTR SERV-FOOD SERV PROPERTY
IE3B1	AN	1695 – 1695	1	IMP FLAG NON-INSTR SERV - ENTERPRISE P.8
IE3B2	AN	1696 – 1696	1	IMP FLAG NON-INSTR SERV - ENTERPRISE PROPERTY P.8
ISTE3	AN	1697 – 1697	1	IMP FLAG NON-INSTR SERV - TOTAL P.8
IE4A1	AN	1698 – 1698	1	IMP FLAG DIRECT PROG SUP-TEXTBOOKS
IE4A2	AN	1699 – 1699	1	IMP FLAG DIRECT PROG SUP-TEXTBOOKS (PROP)
IE4B1	AN	1700 – 1700	1	IMP FLAG DIRECT PROG SUP-TRANSPORT
IE4B2	AN	1701 – 1701	1	IMP FLAG DIRECT PROG SUP-TRANSPORT (PROP)
IE4C1	AN	1702 – 1702	1	IMP FLAG DIRECT PROG SUP-EMP BENE
IE4C2	AN	1703 – 1703	1	IMP FLAG DIRECT PROG SUP-PRIV SCH STUDENT
IE4D	AN	1704 – 1704	1	IMP DIRECT PROG SUP - PRIV SCH STUDENT
IE4E1	AN	1705 – 1705	1	IMP FLAG DIRECT PROG SUP-OTHER
IE4E2	AN	1706 – 1706	1	IMP FLAG DIRECT PROG SUP-OTHER(PROP)
ISTE4	AN	1707 – 1707	1	IMP FLAG DIRECT PROG SUP-SUBTOTAL
ITE5	AN	1708 – 1708	1	IMP FLAG CURRENT EXPENDITURES
IE61	AN	1709 – 1709	1	IMP FLAG FACILITIES AQUIS - NON-PROPERTY P.10
IE62	AN	1710 – 1710	1	IMP FLAG FACILITIES AQUIS - PROPERTY P.10
IE63	AN	1711 – 1711	1	IMP FLAG FACILITIES AQUIS - EQUIPMENT P.10
IE7A1	AN	1712 – 1712	1	IMP FLAG OTHER USE - DEBT SERVICE INTEREST P.10

Name	Type	Position	Length	Description
IE7A2	AN	1713 – 1713	1	IMP FLAG OTHER USE – DEBT SERV REDEMPTION P.10
ISTE7	AN	1714 – 1714	1	IMP FLAG OTHER USE – DEBT SERV SUBTOTAL P.10
IE81	AN	1715 – 1715	1	IMP FLAG COMM SERV-NON-PROPERTY
IE82	AN	1716 – 1716	1	IMP FLAG COMM SERV-PROPERTY
IE9A	AN	1717 – 1717	1	IMP FLAG DIRECT COST PROG-NON-PUB SCH
IE9B	AN	1718 – 1718	1	IMP FLAG DIRECT COST PROG-ADULT ED
IE9C	AN	1719 – 1719	1	IMP FLAG DIRECT COST PROG-COMM COLLEGE
IE9D	AN	1720 – 1720	1	IMP FLAG DIRECT COST PROG-OTHER
IE91	AN	1721 – 1721	1	IMP FLAG DIRECT COST PROG-PROPERTY
ISTE9	AN	1722 – 1722	1	IMP FLAG DIRECT COST PROG-SUBTOTAL
ITE10	AN	1723 – 1723	1	IMP FLAG PROPERTY TOTAL
ITE11	AN	1724 – 1724	1	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	1725 – 1725	1	IMP FLAG EXCLUS FOR PL-100-297-CHAPTER 1
IX12D	AN	1726 – 1726	1	IMP FLAG EXCLUS FOR PL-100-297-CH.1 CARRYOVER
IX12E	AN	1727 – 1727	1	IMP FLAG EXCLUS FOR PL-100-297-CHAPTER 2
IX12F	AN	1728 – 1728	1	IMP FLAG EXCLUS FOR PL-100-297- CH.2 CARRYOVER
ITX12	AN	1729 – 1729	1	IMP FLAG TOTAL EXCLUS FOR PL-100-297
INCE13	AN	1730 – 1730	1	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	1731 – 1731	1	IMP FLAG ADA (STATE AND NCES DEFINITION)
IA14A	AN	1732 – 1732	1	IMP FLAG ADA (STATE)
IA14B	AN	1733 – 1733	1	IMP FLAG ADA (NCES)
IMEMBR89	AN	1734 – 1734	1	IMP FLAG STUDENT MEMBERSHIP

Appendix B: Imputation Flag Frequencies

```
                    IMPUTATION FLAGS FOR 1990 IR1A

                    IMP FLAG LOCAL REV-PROPERTY TAX

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



                    IMPUTATION FLAGS FOR 1990 IR1B

                  IMP FLAG LOCAL REV-NON-PROPERTY TAX

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



                    IMPUTATION FLAGS FOR 1990 IR1C

                  IMP FLAG LOCAL REV-LOC GOVT PROP TAX

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



                    IMPUTATION FLAGS FOR 1990 IR1D

                IMP FLAG LOCAL REV-LOC GOVT NON-PROP TAX

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



                    IMPUTATION FLAGS FOR 1990 IR1E

                   IMP FLAG LOCAL REV-INDIVID TUITION

                                     Cumulative  Cumulative
```

```
IR1E     Frequency     Percent     Frequency     Percent
----------------------------------------------------
 A            8          14.29           8         14.29
 R           48          85.71          56        100.00


            IMPUTATION FLAGS FOR 1990 IR1F

        IMP FLAG LOCAL REV-TUITION FR LEAS


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



            IMPUTATION FLAGS FOR 1990 IR1G

        IMP FLAG LOCAL REV-TRANSPORT FEES INDIVI


                                   Cumulative  Cumulative
IR1G     Frequency     Percent     Frequency     Percent
----------------------------------------------------
 A            5           8.93           5          8.93
 R           51          91.07          56        100.00



            IMPUTATION FLAGS FOR 1990 IR1H

        IMP FLAG LOCAL REV-TRANSPORT FEES LEAS


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



            IMPUTATION FLAGS FOR 1990 IR1I

        IMP FLAG LOCAL REV-EARNINGS ON INVESTMT


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

IMPUTATION FLAGS FOR 1990 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 1990 IR1K

IMP FLAG LOCAL REV-STUDENT ACTIVITIES

IR1K	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.14	4	7.14
I	4	7.14	8	14.29
R	48	85.71	56	100.00

IMPUTATION FLAGS FOR 1990 IR1L

IMP FLAG LOCAL REV-OTHER REVS

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

IMPUTATION FLAGS FOR 1990 IR1M

IMP FLAG LOCAL REV-TEXTBOOK REVS

IR1M	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1990 IR1N

IMP FLAG LOCAL REV-SUMMER SCHOOL

```
                                  Cumulative  Cumulative
         IR1N   Frequency   Percent   Frequency    Percent
         ----------------------------------------------------
          A          8       14.29          8       14.29
          R         48       85.71         56      100.00
```

IMPUTATION FLAGS FOR 1990 ISTR1

IMP FLAG LOCAL REV-SUBTOTAL

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

IMPUTATION FLAGS FOR 1990 IR2

IMP FLAG INTERMED. REVENUES

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

IMPUTATION FLAGS FOR 1990 IR3

IMP FLAG STATE REVENUES

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

IMPUTATION FLAGS FOR 1990 IR4A

IMP FLAG FED REV-DIRECT GRANTS

```
                                  Cumulative  Cumulative
         IR4A   Frequency   Percent   Frequency    Percent
         ----------------------------------------------------
          A          8       14.29          8       14.29
          R         48       85.71         56      100.00
```

IMPUTATION FLAGS FOR 1990 IR4B

IMP FLAG FED REV-THRU STATE

IR4B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	8	14.29	8	14.29
R	48	85.71	56	100.00

IMPUTATION FLAGS FOR 1990 IR4C

IMP FLAG FED REV-THRU INTERMED AGENCIES

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

IMPUTATION FLAGS FOR 1990 IR4D

IMP FLAG FED REV-OTHER SOURCES

IR4D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	9	16.07	9	16.07
R	47	83.93	56	100.00

IMPUTATION FLAGS FOR 1990 ISTR4

IMP FLAG FED REV-SUBTOTAL

ISTR4	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1990 IR5

IMP FLAG OTHER SOURCES OF REVENUE

```
                                  Cumulative  Cumulative
     IR5    Frequency   Percent   Frequency    Percent
     ---------------------------------------------------
     I           7        12.50        7         12.50
     R          49        87.50       56        100.00




              IMPUTATION FLAGS FOR 1990 ITR

          IMP FLAG TOTAL REVENUE FROM ALL SOURCES


                                  Cumulative  Cumulative
     ITR    Frequency   Percent   Frequency    Percent
     ---------------------------------------------------
     R          48        85.71       48         85.71
     T           8        14.29       56        100.00




              IMPUTATION FLAGS FOR 1990 IE11

            IMP FLAG INSTR EXP - SALARIES


                                  Cumulative  Cumulative
     IE11   Frequency   Percent   Frequency    Percent
     ---------------------------------------------------
     A           2         3.57        2          3.57
     R          54        96.43       56        100.00


              IMPUTATION FLAGS FOR 1990 IE12

          IMP FLAG INSTR EXP - EMP BENEFITS


                                  Cumulative  Cumulative
     IE12   Frequency   Percent   Frequency    Percent
     ---------------------------------------------------
     A           5         8.93        5          8.93
     R          51        91.07       56        100.00




              IMPUTATION FLAGS FOR 1990 IE13

        IMP FLAG INSTR EXP - PURCHASED SERVICES


                                  Cumulative  Cumulative
     IE13   Frequency   Percent   Frequency    Percent
     ---------------------------------------------------
     A          12        21.43       12         21.43
     R          44        78.57       56        100.00
```

33

IMPUTATION FLAGS FOR 1990 IE14

IMP FLAG INSTR EXP - TUITION

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

IMPUTATION FLAGS FOR 1990 IE15

IMP FLAG INSTR EXP-TUITION TO OTHER LEAS

IE15	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1990 IE16

IMP FLAG INSTR EXP - SUPPLIES

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

IMPUTATION FLAGS FOR 1990 IE17

IMP FLAG INSTR EXP - PROPERTY

IE17	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	13	23.21	13	23.21
R	43	76.79	56	100.00

IMPUTATION FLAGS FOR 1990 IE18

IMP FLAG INSTR EXP - OTHER

Cumulative Cumulative

```
IE18     Frequency    Percent    Frequency    Percent
-------------------------------------------------------
 A           11        19.64         11        19.64
 R           45        80.36         56       100.00



          IMPUTATION FLAGS FOR 1990 ISTE1

          IMP FLAG INSTR EXP - SUBTOTAL

                               Cumulative   Cumulative
 ISTE1    Frequency    Percent  Frequency    Percent
-------------------------------------------------------
 R           48        85.71         48        85.71
 T            8        14.29         56       100.00



          IMPUTATION FLAGS FOR 1990 IE212

          IMP SUP EXP-SALARY-STUDENTS

                               Cumulative   Cumulative
 IE212    Frequency    Percent  Frequency    Percent
-------------------------------------------------------
 A            3         5.36          3         5.36
 R           53        94.64         56       100.00



          IMPUTATION FLAGS FOR 1990 IE213

          IMP FLAG SUP EXP-SALARY-INST STAFF

                               Cumulative   Cumulative
 IE213    Frequency    Percent  Frequency    Percent
-------------------------------------------------------
 A            4         7.14          4         7.14
 R           52        92.86         56       100.00



          IMPUTATION FLAGS FOR 1990 IE214

          IMP FLAG SUP EXP-SALARY-GEN ADMIN

                               Cumulative   Cumulative
 IE214    Frequency    Percent  Frequency    Percent
-------------------------------------------------------
 A            2         3.57          2         3.57
 R           54        96.43         56       100.00
```

IMPUTATION FLAGS FOR 1990 IE215

IMP FLAG SUP EXP-SALARY-SCH ADMIN

IE215	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.14	4	7.14
R	52	92.86	56	100.00

IMPUTATION FLAGS FOR 1990 IE216

IMP FLAG SUP EXP-SALARY-OPER AND MAIN

IE216	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1990 IE217

IMP FLAG SUP EXP-SALARY-STUDENT TRANSP

IE217	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1990 IE218

IMP FLAG SUP EXP-SALARY-OTHER SERVICES

IE218	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	5	8.93	5	8.93
R	51	91.07	56	100.00

IMPUTATION FLAGS FOR 1990 ITE21

IMP FLAG SUP EXP-SALARY-SUBTOTAL

Cumulative Cumulative

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

IMPUTATION FLAGS FOR 1990 IE222

IMP FLAG SUP EXP-EMP BENE-STUDENTS

```
                              Cumulative  Cumulative
 IE222   Frequency   Percent   Frequency    Percent
-----------------------------------------------------
  A           4         7.14        4         7.14
  R          52        92.86       56       100.00
```

IMPUTATION FLAGS FOR 1990 IE223

IMP FLAG SUP EXP-EMP BENE-INST STAFF

```
                              Cumulative  Cumulative
 IE223   Frequency   Percent   Frequency    Percent
-----------------------------------------------------
  A           6        10.71        6        10.71
  R          50        89.29       56       100.00
```

IMPUTATION FLAGS FOR 1990 IE224

IMP FLAG SUP EXP-EMP BENE-GEN ADMIN

```
                              Cumulative  Cumulative
 IE224   Frequency   Percent   Frequency    Percent
-----------------------------------------------------
  A           3         5.36        3         5.36
  R          53        94.64       56       100.00
```

IMPUTATION FLAGS FOR 1990 IE225

IMP FLAG SUP EXP-EMP BENE-SCH ADMIN

```
                              Cumulative  Cumulative
 IE225   Frequency   Percent   Frequency    Percent
-----------------------------------------------------
  A           4         7.14        4         7.14
  R          52        92.86       56       100.00
```

IMPUTATION FLAGS FOR 1990 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 1990 IE227

IMP FLAG SUP EXP-EMP BENE-PUPIL TRANSP

IE227	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1990 IE228

IMP FLAG SUP EXP-EMP BENE-OTHER SERV

IE228	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	10.71	6	10.71
R	50	89.29	56	100.00

IMPUTATION FLAGS FOR 1990 ITE22

IMP FLAG SUP EXP-EMP BENE-SUBTOTAL

ITE22	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	52	92.86	52	92.86
T	4	7.14	56	100.00

IMPUTATION FLAGS FOR 1990 IE232

IMP FLAG SUP EXP-PURCH SV-STUDENTS

```
                                    Cumulative  Cumulative
     IE232    Frequency    Percent  Frequency    Percent
     ---------------------------------------------------
       A         13        23.21       13        23.21
       R         43        76.79       56       100.00


            IMPUTATION FLAGS FOR 1990 IE233

         IMP FLAG SUP EXP-PURCH SV-INST STAFF

                                    Cumulative  Cumulative
     IE233    Frequency    Percent  Frequency    Percent
     ---------------------------------------------------
       A         14        25.00       14        25.00
       R         42        75.00       56       100.00



            IMPUTATION FLAGS FOR 1990 IE234

         IMP FLAG SUP EXP-PURCH SV-GEN ADMIN

                                    Cumulative  Cumulative
     IE234    Frequency    Percent  Frequency    Percent
     ---------------------------------------------------
       A          9        16.07        9        16.07
       R         47        83.93       56       100.00



            IMPUTATION FLAGS FOR 1990 IE235

           IMP SUP EX-PURCH SV-SCH ADMIN

                                    Cumulative  Cumulative
     IE235    Frequency    Percent  Frequency    Percent
     ---------------------------------------------------
       A         13        23.21       13        23.21
       R         43        76.79       56       100.00



            IMPUTATION FLAGS FOR 1990 IE236

        IMP FLAG SUP EXP-PURCH SV-OPER AND MAIN

                                    Cumulative  Cumulative
     IE236    Frequency    Percent  Frequency    Percent
     ---------------------------------------------------
       A          6        10.71        6        10.71
       R         50        89.29       56       100.00
```

IMPUTATION FLAGS FOR 1990 IE237

IMP FLAG SUP EXP-PURCH SV-PUPIL TRANSP

IE237	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	11	19.64	11	19.64
R	45	80.36	56	100.00

IMPUTATION FLAGS FOR 1990 IE238

IMP FLAG SUP EXP-PURCH SV-OTHER SERV

IE238	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	13	23.21	13	23.21
R	43	76.79	56	100.00

IMPUTATION FLAGS FOR 1990 ITE23

IMP FLAG SUP EXP-PURCH SV-SUBTOTAL

ITE23	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	39	69.64	39	69.64
T	17	30.36	56	100.00

IMPUTATION FLAGS FOR 1990 IE242

IMP FLAG SUP EXP-SUPPLIES-STUDENTS

IE242	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	9	16.07	9	16.07
R	47	83.93	56	100.00

IMPUTATION FLAGS FOR 1990 IE243

IMP FLAG SUP EXP-SUPPLIES-INST STAFF

IE243	Frequency	Percent	Cumulative Frequency	Cumulative Percent

```
-------------------------------------------------
 A          8         14.29          8        14.29
 R         48         85.71         56       100.00
```

IMPUTATION FLAGS FOR 1990 IE244

IMP FLAG SUP EXP-SUPPLIES-GEN ADMIN

			Cumulative	Cumulative
IE244	Frequency	Percent	Frequency	Percent
A	7	12.50	7	12.50
R	49	87.50	56	100.00

IMPUTATION FLAGS FOR 1990 IE245

IMP FLAG SUP EXP-SUPPLIES-SCH ADMIN

			Cumulative	Cumulative
IE245	Frequency	Percent	Frequency	Percent
A	8	14.29	8	14.29
R	47	83.93	55	98.21
T	1	1.79	1	100.00

IMPUTATION FLAGS FOR 1990 IE246

IMP FLAG SUP EXP-SUPPLIES-OPER AND MAIN

			Cumulative	Cumulative
IE246	Frequency	Percent	Frequency	Percent
A	4	7.14	4	7.14
R	52	92.86	56	100.00

IMPUTATION FLAGS FOR 1990 IE247

IMP FLAG SUP EXP-SUPPLIES-PUPIL TRANSP

			Cumulative	Cumulative
IE247	Frequency	Percent	Frequency	Percent
A	5	8.93	5	8.93
R	51	91.07	56	100.00

IMPUTATION FLAGS FOR 1990 IE248

IMP FLAG SUP EXP-SUPPLIES-OTHER SERV

IE248	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	10	17.86	10	17.86
R	46	82.14	56	100.00

IMPUTATION FLAGS FOR 1990 ITE24

IMP FLAG SUP EXP-SUPPLIES-SUBTOTAL

ITE24	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	48	85.71	48	85.71
T	8	14.29	56	100.00

IMPUTATION FLAGS FOR 1990 IE252

IMP FLAG SUP EXP-PROPERTY-STUDENTS

IE252	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	11	19.64	11	19.64
R	45	80.36	56	100.00

IMPUTATION FLAGS FOR 1990 IE253

IMP FLAG SUP EXP-PROPERTY-INST STAFF

IE253	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	11	19.64	11	19.64
R	45	80.36	56	100.00

IMPUTATION FLAGS FOR 1990 IE254

IMP FLAG SUP EXP-PROPERTY-GEN ADMIN

Cumulative Cumulative

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

IMPUTATION FLAGS FOR 1990 IE255

IMP FLAG SUP EXP-PROPERTY-SCH ADMIN

```
                                    Cumulative  Cumulative
 IE255    Frequency    Percent    Frequency     Percent
---------------------------------------------------
  A           11        19.64         11        19.64
  R           45        80.36         56       100.00
```

IMPUTATION FLAGS FOR 1990 IE256

IMP FLAG SUP EXP-PROPERTY-OPER AND MAIN

```
                                    Cumulative  Cumulative
 IE256    Frequency    Percent    Frequency     Percent
---------------------------------------------------
  A            7        12.50          7        12.50
  R           49        87.50         56       100.00
```

IMPUTATION FLAGS FOR 1990 IE257

IMP FLAG SUP EXP-PROPERTY-PUPIL TRANSP

```
                                    Cumulative  Cumulative
 IE257    Frequency    Percent    Frequency     Percent
---------------------------------------------------
  A            5         8.93          5         8.93
  R           51        91.07         56       100.00
```

IMPUTATION FLAGS FOR 1990 IE258

IMP FLAG SUP EXP-PROPERTY-OTHER SERV

```
                                    Cumulative  Cumulative
 IE258    Frequency    Percent    Frequency     Percent
---------------------------------------------------
  A            9        16.07          9        16.07
  R           47        83.93         56       100.00
```

IMPUTATION FLAGS FOR 1990 ITE25

IMP FLAG SUP EXP-PROPERTY-SUBTOTAL

ITE25	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	91.07	51	91.07
T	5	8.93	56	100.00

IMPUTATION FLAGS FOR 1990 IE262

IMP FLAG SUP EXP-OTHER-STUDENTS

IE262	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	13	23.21	13	23.21
R	43	76.79	56	100.00

IMPUTATION FLAGS FOR 1990 IE263

IMP FLAG SUP EXP-OTHER-INST STAFF

IE263	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	14	25.00	14	25.00
R	42	75.00	56	100.00

IMPUTATION FLAGS FOR 1990 IE264

IMP FLAG SUP EXP-OTHER-GEN ADMIN

IE264	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	8	14.29	8	14.29
R	48	85.71	56	100.00

IMPUTATION FLAGS FOR 1990 IE265

IMP FLAG SUP EXP-OTHER-SCH ADMIN

Cumulative Cumulative

```
     IE265    Frequency    Percent    Frequency    Percent
     ---------------------------------------------------------
      A           12         21.43         12        21.43
      R           44         78.57         56       100.00




                 IMPUTATION FLAGS FOR 1990 IE266

              IMP FLAG SUP EXP-OTHER-OPER AND MAIN


                                       Cumulative  Cumulative
     IE266    Frequency    Percent    Frequency    Percent
     ---------------------------------------------------------
      A            6         10.71          6        10.71
      R           50         89.29         56       100.00




                 IMPUTATION FLAGS FOR 1990 IE267

              IMP FLAG SUP EXP-OTHER-PUPIL TRANSP


                                       Cumulative  Cumulative
     IE267    Frequency    Percent    Frequency    Percent
     ---------------------------------------------------------
      A           11         19.64         11        19.64
      R           45         80.36         56       100.00




                 IMPUTATION FLAGS FOR 1990 IE268

              IMP FLAG SUP EXP-OTHER-OTHER SERV


                                       Cumulative  Cumulative
     IE268    Frequency    Percent    Frequency    Percent
     ---------------------------------------------------------
      A           10         17.86         10        17.86
      R           46         82.14         56       100.00


                 IMPUTATION FLAGS FOR 1990 ITE26

              IMP FLAG SUP EXP-OTHER-SUBTOTAL


                                       Cumulative  Cumulative
     ITE26    Frequency    Percent    Frequency    Percent
     ---------------------------------------------------------
      R           40         71.43         40        71.43
      T           16         28.57         56       100.00
```

IMPUTATION FLAGS FOR 1990 ISTE22

IMP FLAG SUP EXP-SUBTOTAL-STUDENTS

ISTE22	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	50	89.29	50	89.29
T	6	10.71	56	100.00

IMPUTATION FLAGS FOR 1990 ISTE23

IMP SUP EXP-SUBTOTAL-INST STAFF

ISTE23	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	50	89.29	50	89.29
T	6	10.71	56	100.00

IMPUTATION FLAGS FOR 1990 ISTE24

IMP FLAG SUP EXP-SUBTOTAL-GEN ADMIN

ISTE24	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	50	89.29	50	89.29
T	6	10.71	56	100.00

IMPUTATION FLAGS FOR 1990 ISTE25

IMP FLAG SUP EXP-SUBTOTAL-SCH ADMIN

ISTE25	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	48	85.71	49	87.50
T	7	12.50	56	100.00

IMPUTATION FLAGS FOR 1990 ISTE26

IMP FLAG SUP EXP-SUBTOTAL-OPER AND MAIN

Cumulative   Cumulative

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



                IMPUTATION FLAGS FOR 1990 ISTE27

            IMP FLAG SUP EXP-SUBTOTAL-PUPIL TRANSP


                                  Cumulative   Cumulative
ISTE27     Frequency    Percent    Frequency    Percent
------------------------------------------------------
R              53       94.64          53        94.64
T               3        5.36          56       100.00




                IMPUTATION FLAGS FOR 1990 ISTE28

            IMP FLAG SUP EXP-SUBTOTAL-OTHER SERV


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




                IMPUTATION FLAGS FOR 1990 ISTE2T

            IMP FLAG SUP EXP-TOTAL SUPPORT SERVICES


                                  Cumulative   Cumulative
ISTE2T     Frequency    Percent    Frequency    Percent
------------------------------------------------------
  R            50       89.29          50        89.29
  T             6       10.71          56       100.00




                IMPUTATION FLAGS FOR 1990 IE3A1

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


                                  Cumulative   Cumulative
IE3A1      Frequency    Percent    Frequency    Percent
------------------------------------------------------
  A             5        8.93           5         8.93
  I             2        3.57           7        12.50
  R            49       87.50          56       100.00
```

```
                    IMPUTATION FLAGS FOR 1990 IE3A2
                  MP FLAG NON-INST SERV-FOOD SERV PROPERTY


                                    Cumulative  Cumulative
       IE3A2   Frequency   Percent  Frequency    Percent
       ----------------------------------------------------
         A          5        8.93        5         8.93
         I          2        3.57        7        12.50
         R         49       87.50       56       100.00



                    IMPUTATION FLAGS FOR 1990 IE3B1

              IMP FLAG NON-INST SERV-FOOD SERV ENTERPRISE


                                    Cumulative  Cumulative
       IE3B1   Frequency   Percent  Frequency    Percent
       ----------------------------------------------------
         A          8       14.29        8        14.29
         I          3        5.36       11        19.64
         R         45       80.36       56       100.00



                    IMPUTATION FLAGS FOR 1990 IE3B2

          IMP FLAG NON-INST SERV-FOOD SERV ENTERPRISE PROPERTY


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



                    IMPUTATION FLAGS FOR 1990 ISTE3

                  IMP FLAG  NON-INSTR SERV - TOTAL


                                    Cumulative  Cumulative
       ISTE3   Frequency   Percent  Frequency    Percent
       ----------------------------------------------------
         R         42       75.00       42        75.00
         T         14       25.00       56       100.00



                    IMPUTATION FLAGS FOR 1990 IE4A1

                  IMP FLAG DIRECT PROG SUP - TEXTBOOKS


                                    Cumulative  Cumulative
```

```
     IE4A1   Frequency   Percent   Frequency   Percent
     -------------------------------------------------
      A          8        14.29        8        14.29
      R         48        85.71       56       100.00




              IMPUTATION FLAGS FOR 1990 IE4A2

          IMP FLAG DIRECT PROG SUP - TEXTBOOKS (PROP)


                                   Cumulative  Cumulative
     IE4A2   Frequency   Percent   Frequency    Percent
     -------------------------------------------------
      A          2         3.57        2         3.57
      R         54        96.43       56       100.00




              IMPUTATION FLAGS FOR 1990 IE4B1

           IMP FLAG DIRECT PROG SUP - TRANSPORT


                                   Cumulative  Cumulative
     IE4B1   Frequency   Percent   Frequency    Percent
     -------------------------------------------------
      A          4         7.14        4         7.14
      R         52        92.86       56       100.00




              IMPUTATION FLAGS FOR 1990 IE4B2

          IMP FLAG DIRECT PROG SUP-TRANSPORT (PROP)


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




              IMPUTATION FLAGS FOR 1990 IE4C1

           IMP FLAG DIRECT PROG SUP-EMP BENE


                                   Cumulative  Cumulative
     IE4C1   Frequency   Percent   Frequency    Percent
     -------------------------------------------------
      A         22        39.29       22        39.29
      R         34        60.71       56       100.00
```

IMPUTATION FLAGS FOR 1990 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 1990 IE4D

DIRECT PROG SUP - PRIV SCH STUDENT

IE4D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1990 IE4E1

IMP FLAG DIRECT PROG SUP-OTHER

IE4E1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	18	32.14	18	32.14
R	38	67.86	56	100.00

IMPUTATION FLAGS FOR 1990 IE4E2

IMP FLAG DIRECT PROG SUP-OTHER(PROP)

IE4E2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	10.71	6	10.71
R	50	89.29	56	100.00

IMPUTATION FLAGS FOR 1990 ISTE4

IMP FLAG DIRECT PROG SUP-SUBTOTAL

ISTE4	Frequency	Percent	Cumulative Frequency	Cumulative Percent

```
R           25        44.64           25        44.64
T           31        55.36           56       100.00
```

IMPUTATION FLAGS FOR 1990 ITE5

IMP FLAG CURRENT EXPENDITURES

ITE5	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	41	73.21	41	73.21
T	15	26.79	56	100.00

IMPUTATION FLAGS FOR 1990 IE61

IMP FLAG FACILITIES AQUIS-NON-PROPERTY

IE61	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
I	1	1.79	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1990 IE62

IMP FLAG FACILITIES AQUIS-PROPERTY

IE62	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	12	21.43	12	21.43
I	1	1.79	13	23.21
R	43	76.79	56	100.00

IMPUTATION FLAGS FOR 1990 IE63

IMP FLAG FACILITIES AQUIS-EQUIPMENT

IE63	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	11	19.64	11	19.64
I	1	1.79	12	21.43
R	44	78.57	56	100.00

IMPUTATION FLAGS FOR 1990 IE7A1

IMP FLAG OTHER USE-DEBT SERVICE INTEREST

IE7A1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
I	2	3.57	5	8.93
R	51	91.07	56	100.00

IMPUTATION FLAGS FOR 1990 IE7A2

IMP FLAG OTHER USE-DEBT SERV REDEMPTION

IE7A2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
I	2	3.57	5	8.93
R	51	91.07	56	100.00

IMPUTATION FLAGS FOR 1990 ISTE7

IMP FLAG OTHER USE-DEBT SERV SUBTOTAL

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

IMPUTATION FLAGS FOR 1990 IE81

IMP FLAG COMM SERV-NON-PROPERTY

IE81	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	26.79	15	26.79
R	41	73.21	56	100.00

IMPUTATION FLAGS FOR 1990 IE82

IMP FLAG COMM SERV-PROPERTY

IE82	Frequency	Percent	Cumulative Frequency	Cumulative Percent

```
A              14        25.00          14        25.00
R              42        75.00          56       100.00
```

IMPUTATION FLAGS FOR 1990 IE9A

IMP FLAG DIRECT COST PROG-NON-PUB SCH

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

IMPUTATION FLAGS FOR 1990 IE9B

IMP FLAG DIRECT COST PROG-ADULT ED

			Cumulative	Cumulative
IE9B	Frequency	Percent	Frequency	Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1990 IE9C

IMP FLAG DIRECT COST PROG-COMM COLLEGE

			Cumulative	Cumulative
IE9C	Frequency	Percent	Frequency	Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1990 IE9D

IMP FLAG DIRECT COST PROG-OTHER

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

IMPUTATION FLAGS FOR 1990 IE91

IMP FLAG DIRECT COST PROG-PROPERTY

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



             IMPUTATION FLAGS FOR 1990 ISTE9

          IMP FLAG DIRECT COST PROG-SUBTOTAL


                                 Cumulative  Cumulative
 ISTE9    Frequency    Percent   Frequency    Percent
----------------------------------------------------
   R          55        98.21        55        98.21
   T           1         1.79        56       100.00



             IMPUTATION FLAGS FOR 1990 ITE10

                IMP FLAG PROPERTY TOTAL


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



             IMPUTATION FLAGS FOR 1990 ITE11

         IMP FLAG TOTAL EXPENDITURES FOR EDUCATIO


                                 Cumulative  Cumulative
 ITE11    Frequency    Percent   Frequency    Percent
----------------------------------------------------
   R          45        80.36        45        80.36
   T          11        19.64        56       100.00



             IMPUTATION FLAGS FOR 1990 IX12C

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


                                 Cumulative  Cumulative
 IX12C    Frequency    Percent   Frequency    Percent
```

```
       -------------------------------------------------
         R         56      100.00           56      100.00




                 IMPUTATION FLAGS FOR 1990 IX12D

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

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




                 IMPUTATION FLAGS FOR 1990 IX12E

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

                               Cumulative  Cumulative
       IX12E   Frequency   Percent  Frequency   Percent
       -------------------------------------------------
         R         56      100.00           56      100.00




                 IMPUTATION FLAGS FOR 1990 IX12F

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

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




                 IMPUTATION FLAGS FOR 1990 ITX12

              IMP FLAG TOTAL EXCLUS FOR PL-100-297

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

IMPUTATION FLAGS FOR 1990 INCE13

IMP FLAG NET CURRENT EXPENDITURES

INCE13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	42	75.00	42	75.00
T	14	25.00	56	100.00

IMPUTATION FLAGS FOR 1990 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 1990 IA14A

IMP FLAG Average Daily Attendance (STATE DEFINITION)

IA14A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1990 IA14B

IMP FLAG Average Daily Attendance (NCES DEFINITION)

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

IMPUTATION FLAGS FOR 1990 IMEMBR89

IMP FLAG STUDENT MEMBERSHIP

```
                              Cumulative  Cumulative
     IMEMBR89   Frequency    Percent    Frequency    Percent
     -------------------------------------------------------
        R             56     100.00           56     100.00
```

Appendix C: GLOSSARY

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

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

Community services: a functional category of expenditures (3300) for such services as swimming pools, day care centers, and programs for the elderly. Community services expenditures reported in this publication are funds for the use of these services by public education students. (Variable names: E81 and E82.)

Current expenditures: comprise the functional categories instruction (1000), support services (2000), and non-instructional services (3000). These are expenditures for the day-to-day operation of public elementary and secondary education, distinct from long-term expenditures and expenditures for other types of education. Property expenditures are excluded from current expenditure subtotals. (Subtotals STE1, STE2T, and STE3 sum to total TE5.)

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

Direct program support: expenditures made by state education agencies for, or on behalf of, local education agencies. The majority of these expenditures are for teachers' retirement funds; the rest include expenditures for textbooks, busing, and special programs such as education for disabled students. Although states often report these expenditures in the appropriate function, these expenditures are sometimes lumped together under the heading direct program support, in which case NCES distributes them into function and object after consultation with state officials. Direct program support for public elementary and secondary education is reported as zero on the data file. (Variable names E4A1, E4A2, E4B1, E4B2, E4C1, E4C2, E4D, E4E1, E4E2, and subtotal STE4. NOTE: STE4 does not include E4A2, E4B2, E4C2, E4D, and E4E2.)

Direct cost programs: a category of expenditures for programs not part of public elementary and secondary education. These programs include community colleges, adult education and non-public school support. (Variable names E9A, E9B, E9C, E9D, E91, and subtotal STE9. NOTE: STE9 does not include E91.)

Employee benefits: one of six expenditure objects (200). It is for expenditures made in addition to gross salary that are not paid directly to employees. It includes amounts paid by, or on behalf of, an

LEA for fringe benefits such as group insurance, social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave). (Variable names: E12, E222, E223, E224, E225, E226, E227, and E228. Variables E222, E223, E224, E225, E226, E227, and E228 sum to TE22.)

Enterprise operations: a sub-function (3200) of the function non-instructional services (3000). Enterprise operations are activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by local education agencies. (Variable names: E3B1 and E3B2.)

Equipment: an object subcategory (730) within the function facilities acquisition and construction services (4000), it includes the initial purchase of property items such as books for a newly constructed school or addition. Replacement equipment is labeled property, and is reported by function. (Variable name E63.)

Facilities acquisition and construction services: an expenditure function (4000) that includes the acquisition of land and buildings; building construction, remodeling, and additions; the initial installation or extension of service systems and other built-in equipment; and site improvement. (Variable names: E61, E62 and E63).

Federal revenues: are reported in four categories: 1) unrestricted and restricted grants-in-aid direct from the federal government, 2) unrestricted and restricted grants-in-aid direct through the state, 3) grants-in-aid through other intermediate agencies, and 4) other federal revenues (including payments in lieu of taxes). (Variable names: R4A, R4B, R4C, R4D, and subtotal STR4.)

Food services: a sub-function (3100) of the function non-instructional services (3000). Food services are activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools. (Variable names: E3A1 and E3A2.)

Function: a category of expenditure, defining the activity supported by the service or commodity bought.

General administration: one of nine sub-functions (2300) within the expenditure function support services (2000). It includes expenditures for the board of education and administration of Local Education Agencies. (Variable names: E214, E224, E234, E244, E254, E264, and subtotal STE24. NOTE: STE24 does not include E254.)

Instruction: activity between teachers and students. Instruction expenditures includes salaries and benefits for teachers and instructional aides, supplies, and purchased services such as instruction via television. Tuition expenditures to other LEAs are also included here. (Variable names: E11, E12, E13, E14, E15, E16, E17, E18, and subtotal STE1. (Variables E15 and E17 are not included in the subtotal.)

Instructional staff support services: one of nine sub-functions (2200) within the expenditure function support services (2000). It includes instructional staff training, educational media (library and audiovisual), and other instructional staff support services. (Variable names: E213, E223, E233, E243, E253, E263 and subtotal STE23. NOTE: STE23 does not include E253.)

Intermediate sources of revenue: educational agencies with fund raising capabilities that operate between the state and local government levels. One example is New York's Board of Cooperative Educational Services (BOCES). (Variable name: R2.)

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

Local revenues: funds produced within the boundaries of an LEA that are available for the use of the LEA. These revenues include money collected by other government units for use by the LEA. Local revenues include: property taxes, non-property taxes, parent government contributions, student fees, and other local sources. (Variable names: R1A, R1B, R1C, R1D, R1E, R1F, R1G, R1H, R1I, R1J, R1K, R1L, R1M, R1N, and subtotal STR1. Variables R1F and R1H are not included in the subtotal.)

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

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

Operations and maintenance: one of nine sub-functions (2600) within the expenditure function support services (2000). It includes expenditures for the supervision of operations and maintenance, operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) maintenance, and security. (Variable names: E216, E226, E236, E246, E256, E266, and subtotal STE26. NOTE: STE26 does not include E256.)

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

Pupils in membership: the count of students on the current roll taken on the school day closest to October 1 by using either 1) the sum of original entries and reentries minus total withdrawals, or 2) the sum of the total present and the total absent.

Purchased services: one of six expenditure objects. It is for professional and technical services, and the renting of equipment. (Variable names: E13, E232, E233, E234, E235, E236, E237, and E238. Support services subtotal TE23 is the sum of: E232, E233, E234, E235, E236, E237, and E238.)

Property: one of six expenditure objects (line item 700). Property includes expenditures for initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. Property expenditures are not included in current expenditure subtotals. (Variable names: E17, E252, E253, E254, E255, E256, E257, E258, E3A2, E3B2, E62, E63, E82, E91, and subtotal TE10. Property variables are excluded from all totals and subtotals on the file except for variables TE25, TE10 and TE11. Support services subtotal TE25 is the sum of: E252, E253, E254, E255, E256, E257, and E258.)

Revenue: revenues are categorized by source as follows: federal, state, intermediate government agencies, and local.

Salaries: one of six expenditure objects (line item 100). It includes the gross salaries of permanent and temporary staff on the payroll of LEAs including those substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. (Variable names: E11, E212, E213, E214, E215, E216, E217, and E218. Support services subtotal TE21 is the sum of: E212, E213, E214, E215, E216, E217, and E218.)

School administration: one of nine sub-functions (2400) within the expenditure function support services (2000). It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses. (Variable names: E215, E225, E235, E245, E255, E265 and subtotal STE25. NOTE: STE25 does not include E255)

State revenues: revenues received by the LEA from the state are reported in a single total. This total includes unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs. (Variable name: R3.)

Student support services: one of nine sub-functions (2100) within the expenditure function support services (2000). It includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services. (Variable names: E212, E222, E232, E242, E252, E262, and subtotal STE22. NOTE: STE22 does not include E252.)

Student transportation: one of nine sub-functions (2700) within the expenditure function support services (2000). It includes expenses for the supervision, vehicle operation, monitoring, and vehicle servicing and maintenance associated with student transportation services. (Variable names E217, E227, E237, E247, E257, E267, and subtotal STE27. NOTE: STE27 does not include E257.)

Supplies: one of six expenditure objects (line item 600). Supplies are items that are consumed, worn out, or deteriorated through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include expenditures for general supplies; paper and other materials required for printing and copying; and books, periodicals, and reference materials. (Variable names: E16, E242, E243, E244, E245, E246, E247, and E248. Support services subtotal TE24 is the sum of: E242, E243, E244, E245, E246, E247, and E248.)

Support services: an expenditure function (2000) divided into nine sub-functions: student support services (2100), instructional staff support (2200), general administration support services (2300), school administration support services (2400), operations and maintenance (2600), student transportation support services (2700), and other support services (2500, 2800, 2900).   (Support Services subtotal STE2T is the sum of subtotals: STE22, STE23, STE24, STE25, STE26, STE27 and STE28. STE2T is also the sum of subtotals: TE21, TE22, TE23, TE24 and TE26.)

Appendix D. State Codes and Abbreviations Used in the Data File

STATE NAME	FIPS[1]	STABR[2]
ALABAMA	01	AL
ALASKA	02	AK
ARIZONA	04	AZ
ARKANSAS	05	AR
CALIFORNIA	06	CA
COLORADO	08	CO
CONNECTICUT	09	CT
DELAWARE	10	DE
DISTRICT OF COLUMBIA	11	DC
FLORIDA	12	FL
GEORGIA	13	GA
HAWAII	15	HI
IDAHO	16	ID
ILLINOIS	17	IL
INDIANA	18	IN
IOWA	19	IA
KANSAS	20	KS
KENTUCKY	21	KY
LOUISIANA	22	LA
MAINE	23	ME
MARYLAND	24	MD
MASSACHUSETTS	25	MA
MICHIGAN	26	MI
MINNESOTA	27	MN
MISSISSIPPI	28	MS
MISSOURI	29	MO
MONTANA	30	MT
NEBRASKA	31	NE
NEVADA	32	NV
NEW HAMPSHIRE	33	NH
NEW JERSEY	34	NJ
NEW MEXICO	35	NM
NEW YORK	36	NY
NORTH CAROLINA	37	NC
NORTH DAKOTA	38	ND
OHIO	39	OH
OKLAHOMA	40	OK
OREGON	41	OR
PENNSYLVANIA	42	PA
RHODE ISLAND	44	RI
SOUTH CAROLINA	45	SC
SOUTH DAKOTA	46	SD
TENNESSEE	47	TN
TEXAS	48	TX
UTAH	49	UT

STATE NAME	FIPS[1]	STABR[2]
VERMONT	50	VT
VIRGINIA	51	VA
WASHINGTON	53	WA
WEST VIRGINIA	54	WV
WISCONSIN	55	WI
WYOMING	56	WY

OUTLYING AREAS

AMERICAN SAMOA	60	AS
GUAM	66	GU
NORTHERN MARIANAS	69	MP
PUERTO RICO	72	PR
VIRGIN ISLANDS	78	VI

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

[1]FEDERAL INFORMATION PROCESSING STD CODES (01-78).
[2]POSTAL STATE ABBREVIATION CODES.

Appendix E. Survey Form

OMB Number 1850-0067
  Approval expires
  December 31, 1992

U.S. DEPARTMENT OF EDUCATION

NATIONAL CENTER FOR EDUCATION STATISTICS

The National Public
Education Financial Survey

Fiscal year 1990

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

RETURN COMPLETED FORM TO:

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

Attention: GSAB Fiscal Survey

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

TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL		SIGNATURE OF AUTHORIZED OFFICIAL
TITLE:		

1

PUBLIC ELEMENTARY AND SECONDARY
EDUCATION REVENUES FROM ALL SOURCES

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

I. REVENUE FROM LOCAL SOURCES

AMOUNT
(omit cents)

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

II. REVENUE FROM INTERMEDIATE SOURCES (2000)

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

R2
$_____

III. REVENUE FROM STATE SOURCES (3000)

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

R3
$_____

3

IV. REVENUE FROM FEDERAL SOURCES

AMOUNT
(omit cents)

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

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.]

R5
$_____

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

TR
$_____

4

PUBLIC ELEMENTARY AND SECONDARY
EDUCATION EXPENDITURES

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

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

II. SUPPORT SERVICES (2000)

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

AMOUNT
(omit cents)

	Students2 (2100)	Instructional Staff3 (2200)	General Administration4 (2300)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 2. E212 $_____	Note: Include salaries only for staff in footnote 3. E213 $_____	Note: Include salaries only for staff in footnote 4. E214 $_____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 2. E222 $_____	Note: Include employee benefits only for staff in footnote 3. E223 $_____	Note: Include employee benefits only for staff in footnote 4. E224 $_____
3. Purchased Services (300-500) [a. Include the services of medical doctors, social workers, psychologists, psychiatrists, audiologists and other consultants providing for student needs. b. Include expenditures for instructional staff (see footnote below). c. Include the services of legal firms, election services and staff relations and negotiations services. Travel for these staff is also included in a, b or c as appropriate.]	Note: Only include 3a here E232 $_____	Note: Only include 3b here E233 $_____	Note: Only include 3c here E234 $_____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorat- ed through use. Examples are attend- ance supplies, medical supplies, films, tapes, paper supplies, books and periodicals.]	E242 $_____	E243 $_____	E244 $_____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment and the like.]	E252 $_____	E253 $_____	E254 $_____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E262 $_____	E263 $_____	E264 $_____
Support Services Expenditures Subtotal (2100-2300) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2100 STE22 $_____	Subtotal 2200 STE23 $_____	Subtotal 2300 STE24 $_____

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

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

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

II. SUPPORT SERVICES (2000)

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

AMOUNT
(omit cents)

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

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

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

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

II. SUPPORT SERVICES (2000)

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

AMOUNT
(omit cents)

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

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

III. Operation of Non-Instructional Services (3000)

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

AMOUNT
(omit cents)

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

IV. Direct Program Support

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

AMOUNT
(omit cents)

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

2. Direct Program Support for Private School Students [Include expenditures by SEA or State made for/on behalf of private school students.]	E4D $_____
2. Other Direct Program Support for Public School Students (specify program name on dotted line) _____ 2. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]	E4E1 $_____ E4E2 $_____
Direct Support Subtotal [DO NOT include Direct Program Support for Private School Students (d) or any Property (700) in this subtotal. Sum a.1., b.1., c.1. and e.1.]	STE4 $_____

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.]

TE5
$_____

VI. Facilities Acquisition and Construction Services

(4000)

AMOUNT
(omit cents)

1. Non-Property Expenditures (4100-4900) **(For buildings built and alterations performed by the LEAs own staff.)** [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600) and other (800) for buildings built and alterations performed by the LEAs own staff.	E61 $_____
2. Property Expenditures [Include Land and Improvements (710), expenditures for the purchase of land and the improvements thereon. and[Buildings (720), expenditures for acquiring existing buildings.]	E62 $_____

VI. Facilities Acquisition and Construction Services (4000)

<div align="center">

AMOUNT
(omit cents)

</div>

3. Equipment [Include expenditures for the initial and additional purchase of equipment, and replacement items of equipment (730).]	E63 $_____

VII. Other Uses (5000)
[Include debt service payments (principal and interest).]

a. Debt Service (5100) [Include only long-term debt service (obligations exceeding one year).] 1. Interest (830) [Include only long term. Interest on current loans (repayable within one year of receiving the obligation) is charged to 2513.] 2. Redemption of Principal (910)	E7A1 $_____ E7A2 $_____
Other Uses Subtotal	STE7 $_____

VIII. Community Services (3300)
[Include expenditures for child care and community swimming pool.]

<div align="center">

AMOUNT
(omit cents)

</div>

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

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

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

IX. Direct Cost Programs   AMOUNT
                                                           (omit cents)

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

X. Property (700) [Total from Property in Instruction (I), Support Services (II), Operation of Non-Instructional Services (III), Direct Program Support (IV), Facilities Acquisition (VI), Community Services (VIII) and Direct Cost Programs (IX).]	TE10 $_____

XI. Total Expenditures for Education [Sum Current Expenditures (V), Non-Property Expenditures from Facilities Acquisition (VI), Community Services (VIII), Direct Cost Programs (IX) and Property (X). DO NOT include Other Uses (VII).]	TE11 $_____

XII. Exclusions from Current Expenditures for purposes   AMOUNT
of P.L. 100-297   **(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 $_____

12

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

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

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

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

XIV. Average Daily Attendance (ADA)

Use either method A or B

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

AMOUNT
(omit cents)

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

Appendix F. Sample Tables

Table 1.—Revenues for public elementary and secondary schools, by source and state:
 Fiscal year 1990, School year 1989-90

[In thousands of Dollars]

| State | Total | Revenues, by source | | | |
		Local	Intermediate	State	Federal
United States	**$208,547,573**	**$96,710,718**	**$897,439**	**$98,238,633**	**$12,700,784**
Alabama	2,557,836	737,217	0	1,534,021	286,598
Alaska	960,122	209,740	0	622,798	127,584
Arizona	2,742,625	1,200,486	131,299	1,194,354	216,488
Arkansas	1,594,428	531,371	3,932	905,487	153,637
California	24,320,281	6,454,798	0	16,260,203	1,605,281
Colorado	2,767,107	1,577,696	1,798	1,055,366	132,246
Connecticut	3,646,852	1,973,894	0	1,575,131	97,828
Delaware	551,864	150,087	0	362,161	39,616
District of Columbia	655,916	601,325	0	0	54,591
Florida	9,589,961	4,079,776	0	4,914,474	595,711
Georgia	5,286,462	2,197,874	0	2,759,335	329,253
Hawaii	810,631	19,546	0	714,986	76,099
Idaho	710,841	226,193	0	427,757	56,891
Illinois	8,973,771	5,489,255	0	2,952,592	531,923
Indiana	4,400,449	1,674,666	4,090	2,510,251	211,441
Iowa	2,149,710	976,662	11,648	1,056,130	105,270
Kansas	2,085,315	914,177	146,673	920,867	103,598
Kentucky	2,287,158	526,207	0	1,540,138	220,813
Louisiana	3,093,783	1,088,021	0	1,696,645	309,117
Maine	1,154,667	478,416	0	613,447	62,805
Maryland	4,316,963	2,511,029	0	1,609,649	196,285
Massachusetts	5,117,504	3,112,058	0	1,765,255	240,192
Michigan	8,394,959	5,656,011	5,846	2,251,071	482,031
Minnesota	3,988,317	1,627,502	107,520	2,088,236	165,059
Mississippi	1,573,464	444,934	732	884,024	243,774
Missouri	3,699,939	1,996,658	17,909	1,480,193	205,179
Montana	707,594	252,359	66,621	324,888	63,726
Nebraska	1,359,712	955,095	10,505	314,371	79,742
Nevada	860,464	497,673	0	326,773	36,018
New Hampshire	900,843	800,215	0	75,684	24,944
New Jersey	8,935,490	5,112,618	0	3,486,521	336,351
New Mexico	1,225,429	181,661	0	893,539	150,229
New York	19,744,546	10,638,450	46,882	8,044,917	1,014,296
North Carolina	4,738,045	1,309,694	0	3,127,946	300,405
North Dakota	487,049	213,752	7,738	218,041	47,517
Ohio	8,709,509	4,467,797	3,363	3,774,795	463,554
Oklahoma	2,172,547	764,822	48,693	1,237,503	121,530
Oregon	2,539,734	1,702,040	44,473	637,971	155,250
Pennsylvania	10,336,060	5,279,381	10,930	4,511,630	534,118
Rhode Island	858,948	453,885	0	363,539	41,524
South Carolina	2,696,221	1,114,126	16,700	1,347,999	217,395
South Dakota	503,949	309,076	6,547	130,552	57,774
Tennessee	2,907,714	1,290,636	24,474	1,330,928	261,676
Texas	13,948,117	6,962,810	125,876	5,847,048	1,012,383
Utah	1,334,715	496,690	0	751,040	86,986
Vermont	562,543	345,613	11,136	181,330	24,464
Virginia	5,160,479	3,204,574	0	1,687,176	268,730
Washington	4,192,291	947,925	0	3,000,965	243,402
West Virginia	1,413,165	378,830	135	928,128	106,072
Wisconsin	4,240,432	2,362,628	0	1,703,555	174,249
Wyoming	581,050	212,768	41,917	297,225	29,140
Outlying Areas					
American Samoa	26,936	81	0	8,511	18,345
Guam	113,758	95,689	0	0	18,069
Northern Marianas	26,906	12	0	19,935	6,959
Puerto Rico	1,159,520	887	0	820,287	338,346
Virgin Islands	174,458	109,437	0	0	65,021

NOTE: Detail may not add to totals due to rounding. National figures do not include outlying areas.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD),
"National Public Education Financial Survey", Fiscal Year 1990, School Year 1989-90.

Table 2.--Precentage distribution of revenues for public elementary and secondary schools, by source and state: Fiscal year 1990, School year 1989-90

| State | Total | Within-state percentage distribution | | | |
		Local	Intermediate	State	Federal
United States	**100.0**	**46.4**	**0.4**	**47.1**	**6.1**
Alabama	100.0	28.8	0.0	60.0	11.2
Alaska	100.0	21.8	0.0	64.9	13.3
Arizona	100.0	43.8	4.8	43.5	7.9
Arkansas	100.0	33.3	0.2	56.8	9.6
California	100.0	26.5	0.0	66.9	6.6
Colorado	100.0	57.0	0.1	38.1	4.8
Connecticut	100.0	54.1	0.0	43.2	2.7
Delaware	100.0	27.2	0.0	65.6	7.2
District of Columbia	100.0	91.7	0.0	0.0	8.3
Florida	100.0	42.5	0.0	51.2	6.2
Georgia	100.0	41.6	0.0	52.2	6.2
Hawaii	100.0	2.4	0.0	88.2	9.4
Idaho	100.0	31.8	0.0	60.2	8.0
Illinois	100.0	61.2	0.0	32.9	5.9
Indiana	100.0	38.1	0.1	57.0	4.8
Iowa	100.0	45.4	0.5	49.1	4.9
Kansas	100.0	43.8	7.0	44.2	5.0
Kentucky	100.0	23.0	0.0	67.3	9.7
Louisiana	100.0	35.2	0.0	54.8	10.0
Maine	100.0	41.4	0.0	53.1	5.4
Maryland	100.0	58.2	0.0	37.3	4.5
Massachusetts	100.0	60.8	0.0	34.5	4.7
Michigan	100.0	67.4	0.1	26.8	5.7
Minnesota	100.0	40.8	2.7	52.4	4.1
Mississippi	100.0	28.3	0.0	56.2	15.5
Missouri	100.0	54.0	0.5	40.0	5.5
Montana	100.0	35.7	9.4	45.9	9.0
Nebraska	100.0	70.2	0.8	23.1	5.9
Nevada	100.0	57.8	0.0	38.0	4.2
New Hampshire	100.0	88.8	0.0	8.4	2.8
New Jersey	100.0	57.2	0.0	39.0	3.8
New Mexico	100.0	14.8	0.0	72.9	12.3
New York	100.0	53.9	0.2	40.7	5.1
North Carolina	100.0	27.6	0.0	66.0	6.3
North Dakota	100.0	43.9	1.6	44.8	9.8
Ohio	100.0	51.3	0.0	43.3	5.3
Oklahoma	100.0	35.2	2.2	57.0	5.6
Oregon	100.0	67.0	1.8	25.1	6.1
Pennsylvania	100.0	51.1	0.1	43.6	5.2
Rhode Island	100.0	52.8	0.0	42.3	4.8
South Carolina	100.0	41.3	0.6	50.0	8.1
South Dakota	100.0	61.3	1.3	25.9	11.5
Tennessee	100.0	44.4	0.8	45.8	9.0
Texas	100.0	49.9	0.9	41.9	7.3
Utah	100.0	37.2	0.0	56.3	6.5
Vermont	100.0	61.4	2.0	32.2	4.3
Virginia	100.0	62.1	0.0	32.7	5.2
Washington	100.0	22.6	0.0	71.6	5.8
West Virginia	100.0	26.8	0.0	65.7	7.5
Wisconsin	100.0	55.7	0.0	40.2	4.1
Wyoming	100.0	36.6	7.2	51.2	5.0
Outlying Areas					
American Samoa	100.0	0.3	0.0	31.6	68.1
Guam	100.0	84.1	0.0	0.0	15.9
Northern Marianas	100.0	0.0	0.0	74.1	25.9
Puerto Rico	100.0	0.1	0.0	70.7	29.2
Virgin Islands	100.0	62.7	0.0	0.0	37.3

NOTE: Detail may not add to totals due to rounding. National figures do not include outlying areas.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey", Fiscal Year 1990, School Year 1989-90.

Table 3.--Current expenditures for public elementary and secondary schools, by function and state: Fiscal year 1990, School year 1989-90

[In thousands of Dollars]

State	Total	Current expenditures, by function		
		Instruction	Support services	Noninstruction
United States	**$188,229,359**	**$113,550,405**	**$65,700,370**	**$8,978,585**
Alabama	2,275,233	1,416,418	660,744	198,070
Alaska	828,051	411,555	388,824	27,672
Arizona	2,258,660	1,334,963	818,364	105,334
Arkansas	1,404,545	834,110	452,328	118,107
California	21,485,782	12,486,518	8,183,835	815,429
Colorado	2,451,833	1,475,510	903,315	73,008
Connecticut	3,444,520	2,149,106	1,160,606	134,807
Delaware	520,953	325,467	176,683	18,803
District of Columbia	639,983	290,617	331,066	18,300
Florida	8,228,531	4,760,647	3,055,267	412,617
Georgia	4,505,962	2,761,453	1,386,187	358,322
Hawaii	700,012	420,364	230,364	49,285
Idaho	627,794	392,204	204,479	31,110
Illinois	8,125,493	4,834,866	2,993,094	297,532
Indiana	4,074,578	2,503,619	1,331,236	239,723
Iowa	2,004,742	1,203,193	713,815	87,734
Kansas	1,848,302	1,091,406	668,744	88,152
Kentucky	2,134,011	1,274,026	724,639	135,346
Louisiana	2,838,283	1,658,084	910,299	269,900
Maine	1,048,195	687,622	330,963	29,609
Maryland	3,894,644	2,324,421	1,387,011	183,212
Massachusetts	4,760,390	2,840,881	1,772,241	147,269
Michigan	8,025,621	4,612,472	3,170,646	242,502
Minnesota	3,474,398	2,210,376	1,120,685	143,338
Mississippi	1,472,710	933,853	419,099	119,758
Missouri	3,288,738	1,989,034	1,153,019	146,684
Montana	641,345	398,079	215,053	28,213
Nebraska	1,233,431	752,821	361,515	119,096
Nevada	712,898	431,571	256,820	24,508
New Hampshire	821,671	511,957	280,676	29,037
New Jersey	8,119,336	4,529,185	3,238,027	352,123
New Mexico	1,020,148	594,571	377,064	48,513
New York	18,090,978	11,932,397	5,592,249	566,332
North Carolina	4,342,826	2,688,444	1,315,344	339,037
North Dakota	459,391	277,047	146,259	36,084
Ohio	7,994,379	4,548,349	3,025,445	420,584
Oklahoma	1,905,332	1,195,178	603,791	106,363
Oregon	2,297,944	1,338,458	880,717	78,768
Pennsylvania	9,496,788	5,987,986	3,162,180	346,623
Rhode Island	801,908	520,909	251,646	29,353
South Carolina	2,322,618	1,368,276	743,294	211,048
South Dakota	447,074	275,338	144,670	27,065
Tennessee	2,790,808	1,803,365	792,985	194,458
Texas	12,763,954	7,734,742	4,219,384	809,828
Utah	1,130,135	731,602	327,692	70,841
Vermont	546,901	342,051	188,798	16,053
Virginia	4,621,071	2,743,571	1,638,755	238,746
Washington	3,550,819	2,079,071	1,302,500	169,249
West Virginia	1,316,637	787,507	448,823	80,307
Wisconsin	3,929,920	2,454,141	1,348,914	126,865
Wyoming	509,084	301,001	190,217	17,866
Outlying Areas				
American Samoa	21,837	9,004	8,997	3,835
Guam	106,033	46,407	54,689	4,936
Northern Marianas	20,476	17,631	---	2,845
Puerto Rico	1,090,383	768,791	165,602	155,990
Virgin Islands	128,066	69,173	52,356	6,538

--- Data are not avaiable.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey", Fiscal Year 1990, School Year 1989-90.

Table 4.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: Fiscal year 1990, School year 1989-90

State	Total	Within-state percentage distribution		
		Instruction	Support services	Noninstruction
United States	**100.0**	**60.3**	**34.9**	**4.8**
Alabama	100.0	62.3	29.0	8.7
Alaska	100.0	49.7	47.0	3.3
Arizona	100.0	59.1	36.2	4.7
Arkansas	100.0	59.4	32.2	8.4
California	100.0	58.1	38.1	3.8
Colorado	100.0	60.2	36.8	3.0
Connecticut	100.0	62.4	33.7	3.9
Delaware	100.0	62.5	33.9	3.6
District of Columbia	100.0	45.4	51.7	2.9
Florida	100.0	57.9	37.1	5.0
Georgia	100.0	61.3	30.8	8.0
Hawaii	100.0	60.1	32.9	7.0
Idaho	100.0	62.5	32.6	5.0
Illinois	100.0	59.5	36.8	3.7
Indiana	100.0	61.4	32.7	5.9
Iowa	100.0	60.0	35.6	4.4
Kansas	100.0	59.0	36.2	4.8
Kentucky	100.0	59.7	34.0	6.3
Louisiana	100.0	58.4	32.1	9.5
Maine	100.0	65.6	31.6	2.8
Maryland	100.0	59.7	35.6	4.7
Massachusetts	100.0	59.7	37.2	3.1
Michigan	100.0	57.5	39.5	3.0
Minnesota	100.0	63.6	32.3	4.1
Mississippi	100.0	63.4	28.5	8.1
Missouri	100.0	60.5	35.1	4.5
Montana	100.0	62.1	33.5	4.4
Nebraska	100.0	61.0	29.3	9.7
Nevada	100.0	60.5	36.0	3.4
New Hampshire	100.0	62.3	34.2	3.5
New Jersey	100.0	55.8	39.9	4.3
New Mexico	100.0	58.3	37.0	4.8
New York	100.0	66.0	30.9	3.1
North Carolina	100.0	61.9	30.3	7.8
North Dakota	100.0	60.3	31.8	7.9
Ohio	100.0	56.9	37.8	5.3
Oklahoma	100.0	62.7	31.7	5.6
Oregon	100.0	58.2	38.3	3.4
Pennsylvania	100.0	63.1	33.3	3.6
Rhode Island	100.0	65.0	31.4	3.7
South Carolina	100.0	58.9	32.0	9.1
South Dakota	100.0	61.6	32.4	6.1
Tennessee	100.0	64.6	28.4	7.0
Texas	100.0	60.6	33.1	6.3
Utah	100.0	64.7	29.0	6.3
Vermont	100.0	62.5	34.5	2.9
Virginia	100.0	59.4	35.5	5.2
Washington	100.0	58.6	36.7	4.8
West Virginia	100.0	59.8	34.1	6.1
Wisconsin	100.0	62.4	34.3	3.2
Wyoming	100.0	59.1	37.4	3.5
Outlying Areas				
American Samoa	100.0	41.2	41.2	17.6
Guam	100.0	43.8	51.6	4.7
Northern Marianas	100.0	86.1	---	13.9
Puerto Rico	100.0	70.5	15.2	14.3
Virgin Islands	100.0	54.0	40.9	5.1

--- Data are not avaiable.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey", Fiscal Year 1990, School Year 1989-90.