

**Documentation for the Common Core of Data National
Public Education Financial Survey:
Fiscal Year 1998
School Year 1997-98 (Revised)**

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I. Introduction to Documentation for the Common Core of Data National Public Education Financial Survey: Fiscal Year 1998, School 1997-98 (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 1998 (school year 1997-98). 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 1997-98 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 288 fields. There are 4 record identification fields, 142 data fields and 142 imputation flag fields. The ASCII file has a record length of 1,877 characters and an overall size of 103 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 "1997-98 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, 1997 and is comparable across all states.

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

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

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

B. Imputations and Adjustments

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

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

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

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

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

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

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

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

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

the end of the "contains" statement, the total used in calculating the ratio used in the adjustment is indicated by the word "using". In most cases these totals are TE11 (total expenditures) or TR (total revenues).

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

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

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

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

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

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

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

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

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

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

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

List of Imputations and Adjustments

ALABAMA

MEMBER97 impute/import MEMBER97

ALASKA

E11 contains E212 using TE11
E12 contains E222 using TE11
E13 contains E232 using TE11
E16 contains E242 using TE11
E17 contains E252 using TE11
E18 contains E262 using TE11
E212 combined with E11
E222 combined with E12
E232 combined with E13
E242 combined with E16
E252 combined with E17
E262 combined with E18

ARIZONA

R1E contains R1G, R1N using TR
R1G combined with R1E
R1N combined with R1E
E13 combined with E262
E17 contains E252, E253, E254, E255, E256, E258 using TE11
E212 contains E213, E215 using TE11
E213 combined with E212
E215 combined with E212
E216 contains E218 using TE11
E218 combined with E216
E222 contains E223, E225 using TE11
E223 combined with E222
E225 combined with E222
E226 contains E228 using TE11
E228 combined with E226
E232 combined with E262
E233 combined with E262
E234 combined with E262
E235 combined with E262
E236 combined with E262
E237 combined with E262
E238 combined with E262
E242 contains E243, E245 using TE11
E243 combined with E242
E245 combined with E242
E246 contains E248 using TE11
E248 combined with E246
E252 combined with E17
E253 combined with E17
E254 combined with E17

E255 combined with E17
E256 combined with E17
E258 combined with E17
E262 contains E13, E232, E233, E234, E235, E236, E237, E238,
E263, E265 using TE11
E263 combined with E262
E265 combined with E262
E266 contains E268 using TE11
E268 combined with E266
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by 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
E611 combined with E62A
E62A contains E611, E63 using TE11
E63 combined with E62A
E81 contains E82 using TE11
E82 combined with E81

ARKANSAS

E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1
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, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,
E215, E216, E217, E218, E222, E223, E224, E225, E226,
E227, E228, E232, E233, E234, E235, E236, E237, E238,
E242, E243, E244, E245, E246, E247, E248, E262, E263,
E264, E265, E266, E267, E268
E611 combined with E62A
E62A contains E611 using TE11

CALIFORNIA

MEMBER97 impute/import MEMBER97

CONNECTICUT

R1K impute based on (TR-R1K)
R5 impute/import TR

E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13,
E3B14, E3B16
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1
E4C1 distribute by salary E12, E222, E223, E224, E225, E226,
E227, E228, E3A12 using E11, E212, E213, E214, E215,
E216, E217, E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,
E215, E216, E217, E218, E222, E223, E224, E225, E226,
E227, E228, E232, E233, E234, E235, E236, E237, E238,
E242, E243, E244, E245, E246, E247, E248, E262, E263,
E264, E265, E266, E267, E268
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257,
E258, E3A2
E611 combined with E62A
E62A contains E611 using TE11
E81 impute based on (TE11-E81)
E82 impute based on (TE11-E82)

DELAWARE

E4B1 distribute by dest. E217, E227, E237, E247, E267
E4B2 distribute by dest. E257
E4E1 distribute by dest. E14

DISTRICT OF COLUMBIA

R5 impute/import TR
E14 combined with E18
E16 impute/import STE1
E18 contains E14 using TE11
E235 combined with E238
E238 contains E235 using TE11
E254 contains E255 using TE11
E255 combined with E254
E4C1 distribute by salary E12, E222, E223, E224, E225, E226,
E227, E228, E3A12 using E11, E212, E213, E214, E215, E216,
E217, E218, E3A11
E611 contains E63 using TE11
E63 combined with E611
E7A1 impute/import TE10
E7A2 impute/import TE10

GEORGIA

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

IDAHO

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

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

ILLINOIS

E4A1 distribute by dest. E16

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

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

E62A contains E63 using TE11

E63 combined with E62A

INDIANA

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

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

E611 combined with E62A

E62A contains E611 using TE11

KANSAS

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

KENTUCKY

E4A1 distribute by dest. E16

E4C1 distribute by salary E12, E222, E223, E224 using E11, E212,
E213, E214

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
E62A contains E63 using TE11
E63 combined with E62A

LOUISIANA

R1E contains R1N using TR
R1K impute based on (TR-R1K)
R1N combined with R1E
E17 contains E3B2 using TE11
E3B1 derived from R1K, distribute to E3B11, E3B12, E3B13, E3B14, E3B16
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1
E3B2 combined with E17
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213,
E214, E215, E216, E217, E218, E222, E223, E224, E225,
E226, E227, E228, E232, E233, E234, E235, E236, E237,
E238, E242, E243, E244, E245, E246, E247, E248, E262,
E263, E264, E265, E266, E267, E268

MAINE

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

MARYLAND

E4C1 distribute by salary E12, E222, E223, E225, E228 using
E11, E212, E213, E215, E218

MASSACHUSETTS

E4C1 distribute by salary E12, E222, E223 using E11, E212, E213
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,
E215, E216, E217, E218, E222, E223, E224, E225, E226,
E227, E228, E232, E233, E234, E235, E236, E237, E238,
E242, E243, E244, E245, E246, E247, E248, E262, E263,
E264, E265, E266, E267, E268
E611 combined with E62A
E62A contains E611 using TE11

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

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213,
E214, E215, E216, E217, E218, E222, E223, E224, E225,
E226, E227, E228, E232, E233, E234, E235, E236, E237,

E238, E242, E243, E244, E245, E246, E247, E248, E262,
E263, E264, E265, E266, E267, E268
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257,
E258, E3A2

MISSOURI

E13 contains E18 using TE11
E18 combined with E13
E232 contains E262 using TE11
E233 contains E263 using TE11
E234 contains E264 using TE11
E235 contains E265 using TE11
E236 contains E266 using TE11
E237 contains E267 using TE11
E238 contains E268 using TE11
E262 combined with E232
E263 combined with E233
E264 combined with E234
E265 combined with E235
E266 combined with E236
E267 combined with E237
E268 combined with E238
E3A13 contains E3A16 using TE11
E3A16 combined with E3A13
E611 contains E63 using TE11
E63 combined with E611

NEBRASKA

R4A combined with R4B
R4B contains R4A, R4C using TR
R4C combined with R4B
E11 contains E3B11 using TE11
E12 contains E3B12 using TE11
E3B11 combined with E11
E3B12 combined with E12

NEVADA

E81 contains E82 using TE11
E82 combined with E81

NEW HAMPSHIRE

E12 combined with E228
E222 combined with E228
E223 combined with E228
E225 combined with E228
E226 combined with E228
E227 combined with E228
E228 contains E12, E222, E223, E225, E226, E227, E3A12 using TE11
E3A12 combined with E228
E62A contains E63 using TE11
E63 combined with E62A

E7A1 combined with E7A2
E7A2 contains E7A1 using TE11

NEW JERSEY

R1K combined with R1L
R1L contains R1K using TR
R4A contains R4D using TR
R4D combined with R4A
E258 contains E82 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
E82 combined with E258

NEW YORK

E237 contains E267 using TE11
E267 combined with E237

NORTH CAROLINA

E7A1 impute/import TE10

OHIO

R1E contains R1N using TR
R1N combined with R1E

OKLAHOMA

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

RHODE ISLAND

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, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213,
E214, E215, E216, E217, E218, E222, E223, E224, E225,
E226, E227, E228, E232, E233, E234, E235, E236, E237,
E238, E242, E243, E244, E245, E246, E247, E248, E262,
E263, E264, E265, E266, E267, E268
E611 combined with E62A
E62A contains E611 using TE11

SOUTH CAROLINA

MEMBER97 impute/import MEMBER97

SOUTH DAKOTA

E62A combined with E63
E63 contains E62A using TE11

TENNESSEE

MEMBER97 impute/import MEMBER97

TEXAS

E4A1 distribute by dest. E16
E4B1 distribute by dest. E217, E227, E237, E247, E267
E4C1 distribute by salary E12, E222, E223, E224, E225, E226,
E227, E228, E3A12 using E11, E212, E213, E214, E215,
E216, E217, E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213,
E214, E215, E216, E217, E218, E222, E223, E224, E225,
E226, E227, E228, E232, E233, E234, E235, E236, E237,
E238, E242, E243, E244, E245, E246, E247, E248, E262,
E263, E264, E265, E266, E267, E268
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257,
E258, E3A2

VIRGINIA

R1K impute based on (TR-R1K)
E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14,
E3B16
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1

WASHINGTON

R1L contains R1M using TR
R1M combined with R1L
E14 combined with E15
E15 contains E14 using TE11
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11
E3B11 supplemented by E3B1
E3B12 supplemented by E3B1
E3B13 supplemented by E3B1
E3B14 supplemented by E3B1
E3B16 supplemented by E3B1

WEST VIRGINIA

E4C1 distribute by salary E12, E222, E223, E224, E225, E226,
E227, E228, E3A12 using E11, E212, E213, E214, E215,
E216, E217, E218, E3A11
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213,

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

E4E2 distribute by dest. E17

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 1998 (IMPUTED FILE)
 This is a flat file having the following attributes
 (RECFM=V, LRECL=1877, 56 PHYSICAL RECORDS)

The file contains imputed data for fiscal year 1998, sorted by state (FIPS)

Name	Type	Position	Length	Description
SURVYEAR	N	001 - 002	2	FISCAL YEAR OF SURVEY (98)
FIPS	N	003 - 004	2	FED INFO PROCESSING STD CODES (01-78)
STABR	AN	005 - 006	2	POSTAL STATE ABBREVIATION CODES
STNAME	AN	007 - 031	25	NAME OF THE STATE OR TERRITORY
R1A	N	032 - 043	12	LOCAL REVENUE - PROPERTY TAX (INDEPENDENT LEAs)
R1B	N	044 - 055	12	LOCAL REVENUE - NON PROPERTY TAX (INDEPENDENT LEAs)
R1C	N	056 - 067	12	LOCAL REV - LOCAL GOVT PROPERTY TAX (DEPENDENT LEAs)
R1D	N	068 - 079	12	LOCAL REV- LOCAL GOVT NONPROPERTY TAX (DEPENDENT LEAs)
R1E	N	080 - 091	12	LOCAL REVENUE - INDIVIDUAL TUITION FEES
R1F	N	092 - 103	12	LOCAL REVENUE - TUITION FROM OTHER LEA'S WITHIN STATE
R1G	N	104 - 115	12	LOCAL REVENUE - TRANSPORT FEES FROM INDIVIDUALS
R1H	N	116 - 127	12	LOCAL REVENUE - TRANSPORT FEES FROM LEA'S WITHIN STATE
R1I	N	128 - 139	12	LOCAL REVENUE - EARNINGS ON INVESTMENT
R1J	N	140 - 151	12	LOCAL REVENUE - FOOD SERVICES
R1K	N	152 - 163	12	LOCAL REVENUE - STUDENT ACTIVITIES
R1L	N	164 - 175	12	LOCAL REVENUE - OTHER REVENUES
R1M	N	176 - 187	12	LOCAL REVENUE - TEXTBOOK FEES
R1N	N	188 - 199	12	LOCAL REVENUE - SUMMER SCHOOL FEES
STR1	N	200 - 211	12	LOCAL REVENUE - SUBTOTAL
R2	N	212 - 223	12	REVENUES FROM INTERMEDIATE AGENCIES
R3	N	224 - 235	12	STATE REVENUES
R4A	N	236 - 247	12	FEDERAL REVENUES - DIRECT GRANTS
R4B	N	248 - 259	12	FEDERAL REVENUES - THRU THE STATE
R4C	N	260 - 271	12	FEDERAL REVENUES - THRU INTERMEDIATE AGENCIES
R4D	N	272 - 283	12	FEDERAL REVENUES - OTHER
STR4	N	284 - 295	12	FEDERAL REVENUES - SUBTOTAL
R5	N	296 - 307	12	OTHER SOURCES OF REVENUE
TR	N	308 - 319	12	TOTAL REVENUE FROM ALL SOURCES
E11	N	320 - 331	12	INSTRUCTION EXPENDITURES - SALARIES
E12	N	332 - 343	12	INSTRUCTION EXPENDITURES - EMPLOYEE BENEFITS
E13	N	344 - 355	12	INSTRUCTION EXPENDITURES - PURCHASED SERVICES
E14	N	356 - 367	12	INSTRUCTION EXPENDITURES - OUT-OF-STATE TUITION
E15	N	368 - 379	12	INSTRUCTION EXPENDITURES - TUITION TO LEA'S IN STATE
E16	N	380 - 391	12	INSTRUCTION EXPENDITURES - SUPPLIES
E17	N	392 - 403	12	INSTRUCTION EXPENDITURES - PROPERTY
E18	N	404 - 415	12	INSTRUCTION EXPENDITURES - OTHER
STE1	N	416 - 427	12	INSTRUCTION EXPENDITURES - SUBTOTAL
E212	N	428 - 439	12	SUP SRVCS EXP - SALARIES - STUDENT SUPPORT SERVICES
E213	N	440 - 451	12	SUP SRVCS EXP - SALARIES - INSTRUCTIONAL STAFF SUP SRV
E214	N	452 - 463	12	SUP SRVCS EXP - SALARIES - GENERAL ADMINISTRATION
E215	N	464 - 475	12	SUP SRVCS EXP - SALARIES - SCHOOL ADMINISTRATION
E216	N	476 - 487	12	SUP SRVCS EXP - SALARIES - OPERATIONS & MAINTENANCE
E217	N	488 - 499	12	SUP SRVCS EXP - SALARIES - PUPIL TRANSPORTATION

Name	Type	Position	Length	Description
E218	N	500 - 511	12	SUP SRVCS EXP - SALARIES - OTHER SUPPORT SERVICES
TE21	N	512 - 523	12	SUP SRVCS EXP - SALARIES - SUBTOTAL
E222	N	524 - 535	12	SUP SRVCS EXP - EMPLOYEE BENEFITS - STUDENT SUPPORT
E223	N	536 - 547	12	SUP SRVCS EXP - EMPLOY BENEFITS - INSTRUCT STAFF SUP
E224	N	548 - 559	12	SUP SRVCS EXP - EMPLOYEE BENEFITS - GENERAL ADMIN
E225	N	560 - 571	12	SUP SRVCS EXP - EMPLOYEE BENEFITS - SCHOOL ADMIN
E226	N	572 - 583	12	SUP SRVCS EXP - EMPLOY BENEFIT - OPERATIONS & MAINT
E227	N	584 - 595	12	SUP SRVCS EXP - EMPLOYEE BENEFITS - PUPIL TRANSPORT
E228	N	596 - 607	12	SUP SRVCS EXP - EMPLOYEE BENEFITS - OTHER SUPPORT SERV
TE22	N	608 - 619	12	SUP SRVCS EXP - EMPLOYEYEE BENEFITS - SUBTOTAL
E232	N	620 - 631	12	SUP SRVCS EXP - PURCHASED SERVICES - STUDENTS SUPPORT
E233	N	632 - 643	12	SUP SRVCS EXP - PURCHASED SERVICES - INST STAFF SUPP
E234	N	644 - 655	12	SUP SRVCS EXP - PURCHASED SERVICES - GENERAL ADMIN
E235	N	656 - 667	12	SUP SRVCS EXP - PURCHASED SERVICES - SCHOOL ADMIN
E236	N	668 - 679	12	SUP SRVCS EXP - PURCH SERV - OPERERATIONS & MAINT
E237	N	680 - 691	12	SUP SRVCS EXP - PURCH SERV - PUPIL TRANSPORTATION
E238	N	692 - 703	12	SUP SRVCS EXP - PURCHASED SERVICES - OTHER SERVICES
TE23	N	704 - 715	12	SUP SRVCS EXP - PURCHASED SERVICES - SUBTOTAL
E242	N	716 - 727	12	SUP SRVCS EXP - SUPPLIES - STUDENTS SUPPORT SERVICES
E243	N	728 - 739	12	SUP SRVCS EXP - SUPPLIES - INSTRUCTIONAL STAFF SUPPORT
E244	N	740 - 751	12	SUP SRVCS EXP - SUPPLIES - GENERAL ADMINISTRATION
E245	N	752 - 763	12	SUP SRVCS EXP - SUPPLIES - SCHOOL ADMINISTRATION
E246	N	764 - 775	12	SUP SRVCS EXP - SUPPLIES - OPERATIONS & MAINTENANCE
E247	N	776 - 787	12	SUP SRVCS EXP - SUPPLIES - PUPIL TRANSPORTATION
E248	N	788 - 799	12	SUP SRVCS EXP - SUPPLIES - OTHER SUPPORT SERVICES
TE24	N	800 - 811	12	SUP SRVCS EXP - SUPPLIES - SUBTOTAL
E252	N	812 - 823	12	SUP SRVCS EXP - PROPERTY - STUDENT SUPPORT SERVICES
E253	N	824 - 835	12	SUP SRVCS EXP - PROPERTY - INSTRUCTIONAL STAFF SUPPORT
E254	N	836 - 847	12	SUP SRVCS EXP - PROPERTY - GENERAL ADMINISTRATION
E255	N	848 - 859	12	SUP SRVCS EXP - PROPERTY - SCHOOL ADMINISTRATION
E256	N	860 - 871	12	SUP SRVCS EXP - PROPERTY - OPERATIONS & MAINTENANCE
E257	N	872 - 883	12	SUP SRVCS EXP - PROPERTY - PUPIL TRANSPORTATION
E258	N	884 - 895	12	SUP SRVCS EXP - PROPERTY - OTHER SUPPORT SERVICES
TE25	N	896 - 907	12	SUP SRVCS EXP - PROPERTY SUBTOTAL
E262	N	908 - 919	12	SUP SRVCS EXP - OTHER - STUDENT SUPPORT SERVICES
E263	N	920 - 931	12	SUP SRVCS EXP - OTHER - INSTRUCTIONAL STAFF SUPPORT
E264	N	932 - 943	12	SUP SRVCS EXP - OTHER - GENERAL ADMINISTRATION
E265	N	944 - 955	12	SUP SRVCS EXP - OTHER - SCHOOL ADMINISTRATION
E266	N	956 - 967	12	SUP SRVCS EXP - OTHER - OPERATIONS & MAINTENANCE
E267	N	968 - 979	12	SUP SRVCS EXP - OTHER - PUPIL TRANSPORTATION
E268	N	980 - 991	12	SUP SRVCS EXP - OTHER - OTHER SUPPORT SERVICES
TE26	N	992 - 1003	12	SUP SRVCS EXP - OTHER - SUBTOTAL
STE22	N	1004 - 1015	12	SUP SRVCS EXP - SUBTOTAL - STUDENT SUPPORT SERVICES
STE23	N	1016 - 1027	12	SUP SRVCS EXP - SUBTOTAL - INSTRUCTIONAL STAFF SUPPORT
STE24	N	1028 - 1039	12	SUP SRVCS EXP - SUBTOTAL - GENERAL ADMINISTRATION
STE25	N	1040 - 1051	12	SUP SRVCS EXP - SUBTOTAL - SCHOOL ADMINISTRATION
STE26	N	1052 - 1063	12	SUP SRVCS EXP - SUBTOTAL - OPERATIONS & MAINTENANCE
STE27	N	1064 - 1075	12	SUP SRVCS EXP - SUBTOTAL - PUPIL TRANSPORTATION
STE28	N	1076 - 1087	12	SUP SRVCS EXP - SUBTOTAL - OTHER SUPPORT SERVICES
STE2T	N	1088 - 1099	12	SUPPORT SERVICES EXPENDITURES - TOTAL SUPPORT SERVICES
E3A11	N	1100 - 1111	12	NON INSTRUCT EXP - FOOD SERVICES - SALARIES
E3A12	N	1112 - 1123	12	NON INSTRUCT EXP - FOOD SERVICES - EMPLOYEE BENEFITS
E3A13	N	1124 - 1135	12	NON INSTRUCT EXP - FOOD SERVICES - PURCHASED SERVICES
E3A14	N	1136 - 1147	12	NON INSTRUCT EXP - FOOD SERVICES - SUPPLIES

Name	Type	Position	Length	Description
E3A2	N	1148 - 1159	12	NON INSTRUCT EXP - FOOD SERVICES - PROPERTY
E3A16	N	1160 - 1171	12	NON INSTRUCT EXP - FOOD SERVICES - OTHER
E3A1	N	1172 - 1183	12	NON INSTRUCT EXP - FOOD SERVICES - SUBTOTAL
E3B11	N	1184 - 1195	12	NON INSTRUCT EXP - ENTERPRISE OPERATIONS - SALARIES
E3B12	N	1196 - 1207	12	NON INSTRUCT EXP - ENTERPRISE OPER - EMPLOYEE BENEFITS
E3B13	N	1208 - 1219	12	NON INSTRUCT EXP - ENTERPRISE OPER - PURCHASED SERVICE
E3B14	N	1220 - 1231	12	NON INSTRUCT EXP - ENTERPRISE OPERATIONS - SUPPLIES
E3B2	N	1232 - 1243	12	NON INSTRUCT EXP - ENTERPRISE OPERATIONS - PROPERTY
E3B16	N	1244 - 1255	12	NON INSTRUCT EXP - ENTERPRISE OPERATIONS - OTHER
E3B1	N	1256 - 1267	12	NON INSTRUCT EXP - ENTERPRISE OPERATIONS - SUBTOTAL
STE3	N	1268 - 1279	12	NON INSTRUCTION EXPENDITURES - SUBTOTAL
E4A1	N	1280 - 1291	12	DIRECT PROGRAM SUPPORT - TEXTBOOKS (NONPROPERTY)
E4A2	N	1292 - 1303	12	DIRECT PROGRAM SUPPORT - TEXTBOOKS - PROPERTY
E4B1	N	1304 - 1315	12	DIRECT PROGRAM SUP - PUPIL TRANSPORT (NONPROPERTY)
E4B2	N	1316 - 1327	12	DIRECT PROGRAM SUP - PUPIL TRANSPORTATION - PROPERTY
E4C1	N	1328 - 1339	12	DIRECT PROGRAM SUP - EMPLOYEE BENEFITS (NONPROPERTY)
E4C2	N	1340 - 1351	12	DIRECT PROGRAM SUPPORT - EMPLOYEE BENEFITS - PROPERTY
E4D	N	1352 - 1363	12	DIRECT PROGRAM SUPPORT - PRIVATE SCHOOL STUDENTS
E4E1	N	1364 - 1375	12	DIRECT PROGRAM SUPPORT - OTHER (NONPROPERTY)
E4E2	N	1376 - 1387	12	DIRECT PROGRAM SUPPORT - OTHER - PROPERTY
STE4	N	1388 - 1399	12	DIRECT PROGRAM SUPPORT - SUBTOTAL (NONPROPERTY)
TE5	N	1400 - 1411	12	CURRENT EXPENDITURES (FOR PUBLIC EL-SEC EDUCATION)
E61	N	1412 - 1423	12	FACILITIES ACQUISITION - NON PROPERTY
E62	N	1424 - 1435	12	FACILITIES ACQUIS - PROPERTY (LAND/ EXISTING BUILDINGS
E63	N	1436 - 1447	12	FACILITIES ACQUISITION - PROPERTY (EQUIPMENT)
STE6	N	1448 - 1459	12	FACILITIES ACQUIS - SUBTOTAL (PROPERTY & NONPROPERTY)
E7A1	N	1460 - 1471	12	OTHER USE - DEBT SERVICES - INTEREST ON DEBT
E7A2	N	1472 - 1483	12	OTHER USE - DEBT SERVICES - REDEMPTION OF PRINCIPAL
STE7	N	1484 - 1495	12	OTHER USE DEBT SERVICES - SUBTOTAL
E81	N	1496 - 1507	12	COMMUNITY SERVICES - NON PROPERTY
E82	N	1508 - 1519	12	COMMUNITY SERVICES - PROPERTY
E9A	N	1520 - 1531	12	DIRECT COST PROGRAMS - NON PUBLIC SCHOOLS
E9B	N	1532 - 1543	12	DIRECT COST PROGRAMS - ADULT EDUCATION
E9C	N	1544 - 1555	12	DIRECT COST PROGRAMS - COMMUNITY COLLEGES
E9D	N	1556 - 1567	12	DIRECT COST PROGRAMS - OTHER
E91	N	1568 - 1579	12	DIRECT COST PROGRAMS - PROPERTY
STE9	N	1580 - 1591	12	DIRECT COST PROGRAMS - SUBTOTAL
TE10	N	1592 - 1603	12	TOTAL PROPERTY EXPENDITURES
TE11	N	1604 - 1615	12	TOTAL EXPENDITURES FOR EDUCATION
X12C	N	1616 - 1627	12	EXCLUSIONS FOR PL 100 297 - TITLE I
X12D	N	1628 - 1639	12	EXCLUSIONS FOR PL 100 297 - TITLE I CARRYOVER
X12E	N	1640 - 1651	12	EXCLUSIONS FOR PL 100 297 - TITLE VI
X12F	N	1652 - 1663	12	EXCLUSIONS FOR PL 100 297 - TITLE VI CARRYOVER
TX12	N	1664 - 1675	12	TOTAL EXCLUSIONS FOR PL 100 297
NCE13	N	1676 - 1687	12	NET CURRENT EXPENDITURES
ADA	N	1688 - 1699	12	AVERAGE DAILY ATTENDANCE (STATE AND NCES DEFINITION)
A14A	N	1700 - 1711	12	AVERAGE DAILY ATTENDACNE (STATE DEFINITION)
A14B	N	1712 - 1723	12	AVERAGE DAILY ATTENDANCE (NCES DEFINITION)
MEMBER97	N	1724 - 1735	12	TOTAL STUDENT MEMBERSHIP (FALL ENROLLMENT)
IR1A	AN	1736 - 1736	1	IMP FLAG LOCAL REV PROPERTY TAX
IR1B	AN	1737 - 1737	1	IMP FLAG LOCAL REV NON PROPERTY TAX
IR1C	AN	1738 - 1738	1	IMP FLAG LOCAL REV LOC GOVT PROP TAX
IR1D	AN	1739 - 1739	1	IMP FLAG LOCAL REV LOC GOVT NON PROP TAX
IR1E	AN	1740 - 1740	1	IMP FLAG LOCAL REV INDIVID TUITION

Name	Type	Position	Length	Description
IR1F	AN	1741 - 1741	1	IMP FLAG LOCAL REV TUITION FR LEA'S
IR1G	AN	1742 - 1742	1	IMP FLAG LOCAL REV TRANSPORT FEES INDIV
IR1H	AN	1743 - 1743	1	IMP FLAG LOCAL REV TRANSPORT FEES LEA'S
IR1I	AN	1744 - 1744	1	IMP FLAG LOCAL REV EARNINGS ON INVESTMT
IR1J	AN	1745 - 1745	1	IMP FLAG LOCAL REV FOOD SERVICE
IR1K	AN	1746 - 1746	1	IMP FLAG LOCAL REV STUDENT ACTIVITIES
IR1L	AN	1747 - 1747	1	IMP FLAG LOCAL REV OTHER REVS
IR1M	AN	1748 - 1748	1	IMP FLAG LOCAL REV TEXTBOOK REVS
IR1N	AN	1749 - 1749	1	IMP FLAG LOCAL REV SUMMER SCHOOL
ISTR1	AN	1750 - 1750	1	IMP FLAG LOCAL REV SUBTOTAL
IR2	AN	1751 - 1751	1	IMP FLAG INTERMED. REVENUES
IR3	AN	1752 - 1752	1	IMP FLAG STATE REVENUES
IR4A	AN	1753 - 1753	1	IMP FLAG FED REV DIRECT GRANTS
IR4B	AN	1754 - 1754	1	IMP FLAG FED REV THRU STATE
IR4C	AN	1755 - 1755	1	IMP FLAG FED REV THRU INTERMED AGENCIES
IR4D	AN	1756 - 1756	1	IMP FLAG FED REV OTHER SOURCES
ISTR4	AN	1757 - 1757	1	IMP FLAG FED REV SUBTOTAL
IR5	AN	1758 - 1758	1	IMP FLAG OTHER SOURCES OF REVENUE
ITR	AN	1759 - 1759	1	IMP FLAG TOTAL REVENUE FROM ALL SOURCES
IE11	AN	1760 - 1760	1	IMP FLAG INSTR EXP SALARIES
IE12	AN	1761 - 1761	1	IMP FLAG INSTR EXP EMP BENEFITS
IE13	AN	1762 - 1762	1	IMP FLAG INSTR EXP PURCHASED SERVICES
IE14	AN	1763 - 1763	1	IMP FLAG INSTR EXP TUITION
IE15	AN	1764 - 1764	1	IMP FLAG INSTR EXP TUIT TO OTHER LEA'S
IE16	AN	1765 - 1765	1	IMP FLAG INSTR EXP SUPPLIES
IE17	AN	1766 - 1766	1	IMP FLAG INSTR EXP PROPERTY
IE18	AN	1767 - 1767	1	IMP FLAG INSTR EXP OTHER
ISTE1	AN	1768 - 1768	1	IMP FLAG INSTR EXP SUBTOTAL
IE212	AN	1769 - 1769	1	IMP FLAG SUP EXP SALARY STUDENTS
IE213	AN	1770 - 1770	1	IMP FLAG SUP EXP SALARY INST STAFF
IE214	AN	1771 - 1771	1	IMP FLAG SUP EXP SALARY GEN ADMIN
IE215	AN	1772 - 1772	1	IMP FLAG SUP EXP SALARY SCH ADMIN
IE216	AN	1773 - 1773	1	IMP FLAG SUP EXP SALARY OPER & MAIN
IE217	AN	1774 - 1774	1	IMP FLAG SUP EXP SALARY STUDENT TRANSP
IE218	AN	1775 - 1775	1	IMP FLAG SUP EXP SALARY OTHER SERVICES
ITE21	AN	1776 - 1776	1	IMP FLAG SUP EXP SALARY SUBTOTAL
IE222	AN	1777 - 1777	1	IMP FLAG SUP EXP EMP BENE STUDENTS
IE223	AN	1778 - 1778	1	IMP FLAG SUP EXP EMP BENE INST STAFF
IE224	AN	1779 - 1779	1	IMP FLAG SUP EXP EMP BENE GEN ADMIN
IE225	AN	1780 - 1780	1	IMP FLAG SUP EXP EMP BENE SCH ADMIN
IE226	AN	1781 - 1781	1	IMP FLAG SUP EXP EMP BENE OPER & MAIN
IE227	AN	1782 - 1782	1	IMP FLAG SUP EXP EMP BENE PUPIL TRANSP
IE228	AN	1783 - 1783	1	IMP FLAG SUP EXP EMP BENE OTHER SERV
ITE22	AN	1784 - 1784	1	IMP FLAG SUP EXP EMP BENE SUBTOTAL
IE232	AN	1785 - 1785	1	IMP FLAG SUP EXP PURCH SV STUDENTS
IE233	AN	1786 - 1786	1	IMP FLAG SUP EXP PURCH SV INST STAFF
IE234	AN	1787 - 1787	1	IMP FLAG SUP EXP PURCH SV GEN ADMIN
IE235	AN	1788 - 1788	1	IMP FLAG SUP EXP PURCH SV SCH ADMIN
IE236	AN	1789 - 1789	1	IMP FLAG SUP EXP PURCH SV OPER & MAIN
IE237	AN	1790 - 1790	1	IMP FLAG SUP EXP PURCH SV PUPIL TRANSP
IE238	AN	1791 - 1791	1	IMP FLAG SUP EXP PURCH SV OTHER SERV
ITE23	AN	1792 - 1792	1	IMP FLAG SUP EXP PURCH SV SUBTOTAL
IE242	AN	1793 - 1793	1	IMP FLAG SUP EXP SUPPLIES STUDENTS
IE243	AN	1794 - 1794	1	IMP FLAG SUP EXP SUPPLIES INST STAFF

Name	Type	Position	Length	Description
IE244	AN	1795 - 1795	1	IMP FLAG SUP EXP SUPPLIES GEN ADMIN
IE245	AN	1796 - 1796	1	IMP FLAG SUP EXP SUPPLIES SCH ADMIN
IE246	AN	1797 - 1797	1	IMP FLAG SUP EXP SUPPLIES OPER & MAIN
IE247	AN	1798 - 1798	1	IMP FLAG SUP EXP SUPPLIES PUPIL TRANSP
IE248	AN	1799 - 1799	1	IMP FLAG SUP EXP SUPPLIES OTHER SERV
ITE24	AN	1800 - 1800	1	IMP FLAG SUP EXP SUPPLIES SUBTOTAL
IE252	AN	1801 - 1801	1	IMP FLAG SUP EXP PROPERTY STUDENTS
IE253	AN	1802 - 1802	1	IMP FLAG SUP EXP PROPERTY INST STAFF
IE254	AN	1803 - 1803	1	IMP FLAG SUP EXP PROPERTY GEN ADMIN
IE255	AN	1804 - 1804	1	IMP FLAG SUP EXP PROPERTY SCH ADMIN
IE256	AN	1805 - 1805	1	IMP FLAG SUP EXP PROPERTY OPER & MAIN
IE257	AN	1806 - 1806	1	IMP FLAG SUP EXP PROPERTY PUPIL TRANSP
IE258	AN	1807 - 1807	1	IMP FLAG SUP EXP PROPERTY OTHER SERV
ITE25	AN	1808 - 1808	1	IMP FLAG SUP EXP PROPERTY SUBTOTAL
IE262	AN	1809 - 1809	1	IMP FLAG SUP EXP OTHER STUDENTS
IE263	AN	1810 - 1810	1	IMP FLAG SUP EXP OTHER INST STAFF
IE264	AN	1811 - 1811	1	IMP FLAG SUP EXP OTHER GEN ADMIN
IE265	AN	1812 - 1812	1	IMP FLAG SUP EXP OTHER SCH ADMIN
IE266	AN	1813 - 1813	1	IMP FLAG SUP EXP OTHER OPER & MAIN
IE267	AN	1814 - 1814	1	IMP FLAG SUP EXP OTHER PUPIL TRANSP
IE268	AN	1815 - 1815	1	IMP FLAG SUP EXP OTHER OTHER SERV
ITE26	AN	1816 - 1816	1	IMP FLAG SUP EXP OTHER SUBTOTAL
ISTE22	AN	1817 - 1817	1	IMP FLAG SUP EXP SUBTOTAL STUDENTS
ISTE23	AN	1818 - 1818	1	IMP FLAG SUP EXP SUBTOTAL-INST STAFF
ISTE24	AN	1819 - 1819	1	IMP FLAG SUP EXP SUBTOTAL GEN ADMIN
ISTE25	AN	1820 - 1820	1	IMP FLAG SUP EXP SUBTOTAL SCH ADMIN
ISTE26	AN	1821 - 1821	1	IMP FLAG SUP EXP SUBTOTAL OPER & MAIN
ISTE27	AN	1822 - 1822	1	IMP FLAG SUP EXP SUBTOTAL PUPIL TRANSP
ISTE28	AN	1823 - 1823	1	IMP FLAG SUP EXP SUBTOTAL OTHER SERV
ISTE2T	AN	1824 - 1824	1	IMP FLAG SUP EXP TOTAL SUPPORT SERVICES
IE3A11	AN	1825 - 1825	1	IMP FLAG NON INST SERV FOOD SERV SALARY
IE3A12	AN	1826 - 1826	1	IMP FLAG NON INST SERV FOOD SERV EMP BEN
IE3A13	AN	1827 - 1827	1	IMP FLAG NON INST SERV FOOD SERV PURCH
IE3A14	AN	1828 - 1828	1	IMP FLAG NON INST SERV FOOD SERV SUPPLY
IE3A2	AN	1829 - 1829	1	IMP FLAG NON INSTR SERV FOOD SERV PROP
IE3A16	AN	1830 - 1830	1	IMP FLAG NON INSTR SERV FOOD SERV OTHER
IE3A1	AN	1831 - 1831	1	IMP FLAG NON INSTR SERV FOOD SERV SUBTOT
IE3B11	AN	1832 - 1832	1	IMP FLAG NON INSTR SERV ENTERPRISE SALAR
IE3B12	AN	1833 - 1833	1	IMP FLAG NON INSTR SERV ENTRPRS EMP BENE
IE3B13	AN	1834 - 1834	1	IMP FLAG NON INSTR SERV ENTRPRS PUR SERV
IE3B14	AN	1835 - 1835	1	IMP FLAG NON INSTR SERV ENTERPRISE SUPPL
IE3B2	AN	1836 - 1836	1	IMP FLAG NON INSTR SERV ENTERPRISE PROP
IE3B16	AN	1837 - 1837	1	IMP FLAG NON INSTR SERV ENTERPRISE OTHER
IE3B1	AN	1838 - 1838	1	IMP FLAG NON INSTR SERV ENTERPRIS SUBTOT
ISTE3	AN	1839 - 1839	1	IMP FLAG NON INSTR SERV TOTAL
IE4A1	AN	1840 - 1840	1	IMP FLAG DIRECT PROG SUP TEXTBOOKS
IE4A2	AN	1841 - 1841	1	IMP FLAG DIRECT PROG SUP TEXTBKS (PROP)
IE4B1	AN	1842 - 1842	1	IMP FLAG DIRECT PROG SUP TRANSPORT
IE4B2	AN	1843 - 1843	1	IMP FLAG DIRECT PROG SUP TRNSPT (PROP)
IE4C1	AN	1844 - 1844	1	IMP FLAG DIRECT PROG SUP EMP BENE
IE4C2	AN	1845 - 1845	1	IMP FLAG DIRECT PROG SUP EMP BEN (PROP)
IE4D	AN	1846 - 1846	1	IMP FLAG DIRECT PROG SUP PRIV SCH STUDNT
IE4E1	AN	1847 - 1847	1	IMP FLAG DIRECT PROG SUP OTHER
IE4E2	AN	1848 - 1848	1	IMP FLAG DIRECT PROG SUP OTHER (PROPERTY)

Name	Type	Position	Length	Description
ISTE4	AN	1849 - 1849	1	IMP FLAG DIRECT PROG SUP SUBTOTAL
ITE5	AN	1850 - 1850	1	IMP FLAG CURRENT EXPENDITURES
IE61	AN	1851 - 1851	1	IMP FLAG FACILITIES AQUIS NON PROPERTY
IE62	AN	1852 - 1852	1	IMP FLAG FACILITIES AQUIS PROPERTY(LAND/BUILD)
IE63	AN	1853 - 1853	1	IMP FLAG FACILITIES AQUIS EQUIPMENT
ISTE6	AN	1854 - 1854	1	IMP FLAG FACILITIES AQUIS TOTAL
IE7A1	AN	1855 - 1855	1	IMP FLAG OTHER USE DEBT SERVICE INTEREST
IE7A2	AN	1856 - 1856	1	IMP FLAG OTHER USE DEBT SERV REDEMPTION
ISTE7	AN	1857 - 1857	1	IMP FLAG OTHER USE DEBT SERV SUBTOTAL
IE81	AN	1858 - 1858	1	IMP FLAG COMM SERV NON PROPERTY
IE82	AN	1859 - 1859	1	IMP FLAG COMM SERV PROPERTY
IE9A	AN	1860 - 1860	1	IMP FLAG DIRECT COST PROG NON PUB SCH
IE9B	AN	1861 - 1861	1	IMP FLAG DIRECT COST PROG ADULT ED
IE9C	AN	1862 - 1862	1	IMP FLAG DIRECT COST PROG COMM COLLEGE
IE9D	AN	1863 - 1863	1	IMP FLAG DIRECT COST PROG OTHER
IE91	AN	1864 - 1864	1	IMP FLAG DIRECT COST PROG PROPERTY
ISTE9	AN	1865 - 1865	1	IMP FLAG DIRECT COST PROG SUBTOTAL
ITE10	AN	1866 - 1866	1	IMP FLAG PROPERTY TOTAL
ITE11	AN	1867 - 1867	1	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	AN	1868 - 1868	1	IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 1
IX12D	AN	1869 - 1869	1	IMP FLAG EXCLUS FOR PL 100 297 CH.1 CO
IX12E	AN	1870 - 1870	1	IMP FLAG EXCLUS FOR PL 100 297 CHAPTER 2
IX12F	AN	1871 - 1871	1	IMP FLAG EXCLUS FOR PL 100 297 CH.2 CO
ITX12	AN	1872 - 1872	1	IMP FLAG TOTAL EXCLUS FOR PL 100 297
INCE13	AN	1873 - 1873	1	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	1874 - 1874	1	IMP FLAG ADA (STATE AND NCES DEFINITION)
IA14A	AN	1875 - 1875	1	IMP FLAG ADA (STATE DEFINITION)
IA14B	AN	1876 - 1876	1	IMP FLAG ADA (NCES DEFINITION)
IMEMBR97	AN	1877 - 1877	1	IMP FLAG TOTAL STUDENT

Appendix B: Imputation Flag Frequencies

IMPUTATION FLAGS FOR 1998 IR1A

IMP FLAG LOCAL REV-PROPERTY TAX

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

IMPUTATION FLAGS FOR 1998 IR1B

IMP FLAG LOCAL REV-NON-PROPERTY TAX

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

IMPUTATION FLAGS FOR 1998 IR1C

IMP FLAG LOCAL REV-LOC GOVT PROP TAX

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

IMPUTATION FLAGS FOR 1998 IR1D

IMP FLAG LOCAL REV-LOC GOVT NON-PROP TAX

IR1D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IR1E

IMP FLAG LOCAL REV-INDIVID TUITION

Cumulative Cumulative

IR1E	Frequency	Percent	Frequency	Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1998 IR1F

IMP FLAG LOCAL REV-TUITION FR LEAS

IR1F	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IR1G

IMP FLAG LOCAL REV-TRANSPORT FEES INDIVI

IR1G	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 IR1H

IMP FLAG LOCAL REV-TRANSPORT FEES LEAS

IR1H	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IR1I

IMP FLAG LOCAL REV-EARNINGS ON INVESTMT

IR1I	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IR1J

IMP FLAG LOCAL REV-FOOD SERVICE

IR1J	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IR1K

IMP FLAG LOCAL REV-STUDENT ACTIVITIES

IR1K	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
I	3	5.36	4	7.14
R	52	92.86	56	100.00

IMPUTATION FLAGS FOR 1998 IR1L

IMP FLAG LOCAL REV-OTHER REVS

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

IMPUTATION FLAGS FOR 1998 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 1998 IR1N

IMP FLAG LOCAL REV-SUMMER SCHOOL

IR1N	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1998 ISTR1

IMP FLAG LOCAL REV-SUBTOTAL

ISTR1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	52	92.86	52	92.86
T	4	7.14	56	100.00

IMPUTATION FLAGS FOR 1998 IR2

IMP FLAG INTERMED. REVENUES

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

IMPUTATION FLAGS FOR 1998 IR3

IMP FLAG STATE REVENUES

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

IMPUTATION FLAGS FOR 1998 IR4A

IMP FLAG FED REV-DIRECT GRANTS

IR4A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
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A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1998 IR4B

IMP FLAG FED REV-THRU STATE

IR4B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 IR4C

IMP FLAG FED REV-THRU INTERMED AGENCIES

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

IMPUTATION FLAGS FOR 1998 IR4D

IMP FLAG FED REV-OTHER SOURCES

IR4D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 ISTR4

IMP FLAG FED REV-SUBTOTAL

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

IMPUTATION FLAGS FOR 1998 IR5

IMP FLAG OTHER SOURCES OF REVENUE

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

IMPUTATION FLAGS FOR 1998 ITR

IMP FLAG TOTAL REVENUE FROM ALL SOURCES

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

IMPUTATION FLAGS FOR 1998 IE11

IMP FLAG INSTR EXP - SALARIES

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

IMPUTATION FLAGS FOR 1998 IE12

IMP FLAG INSTR EXP - EMP BENEFITS

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

IMPUTATION FLAGS FOR 1998 IE13

IMP FLAG INSTR EXP - PURCHASED SERVICES

IE13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1998 IE14

IMP FLAG INSTR EXP - TUITION

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

IMPUTATION FLAGS FOR 1998 IE15

IMP FLAG INSTR EXP-TUITION TO OTHER LEAS

IE15	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 IE16

IMP FLAG INSTR EXP - SUPPLIES

IE16	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 1998 IE17

IMP FLAG INSTR EXP - PROPERTY

Cumulative Cumulative

IE17	Frequency	Percent	Frequency	Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1998 IE18

IMP FLAG INSTR EXP - OTHER

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

IMPUTATION FLAGS FOR 1998 ISTE1

IMP FLAG INSTR EXP - SUBTOTAL

ISTE1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	91.07	51	91.07
T	5	8.93	56	100.00

IMPUTATION FLAGS FOR 1998 IE212

IMP SUP EXP-SALARY-STUDENTS

IE212	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1998 IE213

IMP FLAG SUP EXP-SALARY-INST STAFF

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

IMPUTATION FLAGS FOR 1998 IE214

IMP FLAG SUP EXP-SALARY-GEN ADMIN

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

IMPUTATION FLAGS FOR 1998 IE215

IMP FLAG SUP EXP-SALARY-SCH ADMIN

IE215	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 IE216

IMP FLAG SUP EXP-SALARY-OPER AND MAIN

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

IMPUTATION FLAGS FOR 1998 IE217

IMP FLAG SUP EXP-SALARY-STUDENT TRANSP

IE217	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE218

IMP FLAG SUP EXP-SALARY-OTHER SERVICES

IE218	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 ITE21

IMP FLAG SUP EXP-SALARY-SUBTOTAL

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

IMPUTATION FLAGS FOR 1998 IE222

IMP FLAG SUP EXP-EMP BENE-STUDENTS

IE222	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1998 IE223

IMP FLAG SUP EXP-EMP BENE-INST STAFF

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

IMPUTATION FLAGS FOR 1998 IE224

IMP FLAG SUP EXP-EMP BENE-GEN ADMIN

Cumulative Cumulative

IE224	Frequency	Percent	Frequency	Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE225

IMP FLAG SUP EXP-EMP BENE-SCH ADMIN

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

IMPUTATION FLAGS FOR 1998 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 1998 IE227

IMP FLAG SUP EXP-EMP BENE-PUPIL TRANSP

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

IMPUTATION FLAGS FOR 1998 IE228

IMP FLAG SUP EXP-EMP BENE-OTHER SERV

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

IMPUTATION FLAGS FOR 1998 ITE22

IMP FLAG SUP EXP-EMP BENE-SUBTOTAL

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

IMPUTATION FLAGS FOR 1998 IE232

IMP FLAG SUP EXP-PURCH SV-STUDENTS

IE232	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1998 IE233

IMP FLAG SUP EXP-PURCH SV-INST STAFF

IE233	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1998 IE234

IMP FLAG SUP EXP-PURCH SV-GEN ADMIN

IE234	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1998 IE235

IMP SUP EX-PURCH SV-SCH ADMIN

IE235	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1998 IE236

IMP FLAG SUP EXP-PURCH SV-OPER AND MAIN

IE236	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1998 IE237

IMP FLAG SUP EXP-PURCH SV-PUPIL TRANSP

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

IMPUTATION FLAGS FOR 1998 IE238

IMP FLAG SUP EXP-PURCH SV-OTHER SERV

IE238	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1998 ITE23

IMP FLAG SUP EXP-PURCH SV-SUBTOTAL

Cumulative Cumulative

ITE23	Frequency	Percent	Frequency	Percent
R	51	91.07	51	91.07
T	5	8.93	56	100.00

IMPUTATION FLAGS FOR 1998 IE242

IMP FLAG SUP EXP-SUPPLIES-STUDENTS

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

IMPUTATION FLAGS FOR 1998 IE243

IMP FLAG SUP EXP-SUPPLIES-INST STAFF

IE243	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 IE244

IMP FLAG SUP EXP-SUPPLIES-GEN ADMIN

IE244	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE245

IMP FLAG SUP EXP-SUPPLIES-SCH ADMIN

IE245	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 IE246

IMP FLAG SUP EXP-SUPPLIES-OPER AND MAIN

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

IMPUTATION FLAGS FOR 1998 IE247

IMP FLAG SUP EXP-SUPPLIES-PUPIL TRANSP

IE247	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE248

IMP FLAG SUP EXP-SUPPLIES-OTHER SERV

IE248	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 ITE24

IMP FLAG SUP EXP-SUPPLIES-SUBTOTAL

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

IMPUTATION FLAGS FOR 1998 IE252

IMP FLAG SUP EXP-PROPERTY-STUDENTS

IE252	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1998 IE253

IMP FLAG SUP EXP-PROPERTY-INST STAFF

IE253	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 IE254

IMP FLAG SUP EXP-PROPERTY-GEN ADMIN

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

IMPUTATION FLAGS FOR 1998 IE255

IMP FLAG SUP EXP-PROPERTY-SCH ADMIN

IE255	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1998 IE256

IMP FLAG SUP EXP-PROPERTY-OPER AND MAIN

Cumulative Cumulative

IE256	Frequency	Percent	Frequency	Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 IE257

IMP FLAG SUP EXP-PROPERTY-PUPIL TRANSP

IE257	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE258

IMP FLAG SUP EXP-PROPERTY-OTHER SERV

IE258	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1998 ITE25

IMP FLAG SUP EXP-PROPERTY-SUBTOTAL

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

IMPUTATION FLAGS FOR 1998 IE262

IMP FLAG SUP EXP-OTHER-STUDENTS

IE262	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1998 IE263

IMP FLAG SUP EXP-OTHER-INST STAFF

IE263	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1998 IE264

IMP FLAG SUP EXP-OTHER-GEN ADMIN

IE264	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 IE265

IMP FLAG SUP EXP-OTHER-SCH ADMIN

IE265	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1998 IE266

IMP FLAG SUP EXP-OTHER-OPER AND MAIN

IE266	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1998 IE267

IMP FLAG SUP EXP-OTHER-PUPIL TRANSP

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

IMPUTATION FLAGS FOR 1998 IE268

IMP FLAG SUP EXP-OTHER-OTHER SERV

IE268	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
R	54	96.43	56	100.00

IMPUTATION FLAGS FOR 1998 ITE26

IMP FLAG SUP EXP-OTHER-SUBTOTAL

ITE26	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	52	92.86	52	92.86
T	4	7.14	56	100.00

IMPUTATION FLAGS FOR 1998 ISTE22

IMP FLAG SUP EXP-SUBTOTAL-STUDENTS

ISTE22	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	53	94.64	53	94.64
T	3	5.36	56	100.00

IMPUTATION FLAGS FOR 1998 ISTE23

IMP SUP EXP-SUBTOTAL-INST STAFF

Cumulative Cumulative

ISTE23	Frequency	Percent	Frequency	Percent
R	53	94.64	53	94.64
T	3	5.36	56	100.00

IMPUTATION FLAGS FOR 1998 ISTE24

IMP FLAG SUP EXP-SUBTOTAL-GEN ADMIN

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

IMPUTATION FLAGS FOR 1998 ISTE25

IMP FLAG SUP EXP-SUBTOTAL-SCH ADMIN

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

IMPUTATION FLAGS FOR 1998 ISTE26

IMP FLAG SUP EXP-SUBTOTAL-OPER AND MAIN

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

IMPUTATION FLAGS FOR 1998 ISTE27

IMP FLAG SUP EXP-SUBTOTAL-PUPIL TRANSP

ISTE27	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	52	92.86	52	92.86
T	4	7.14	56	100.00

IMPUTATION FLAGS FOR 1998 ISTE28

IMP FLAG SUP EXP-SUBTOTAL-OTHER SERV

ISTE28	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	52	92.86	52	92.86
T	4	7.14	56	100.00

IMPUTATION FLAGS FOR 1998 ISTE2T

IMP FLAG SUP EXP-TOTAL SUPPORT SERVICES

ISTE2T	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	54	96.43	54	96.43
T	2	3.57	56	100.00

IMPUTATION FLAGS FOR 1998 IE3A11

IMP FLAG NON-INST SERV-FOOD SERV SALARIE

IE3A11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE3A12

IMP FLAG NON-INST SERV-FOOD SERV EMP BEN

IE3A12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 IE3A13

IMP FLAG NON-INST SERV-FOOD SERV PURCH S

IE3A13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 IE3A14

IMP FLAG NON-INST SERV-FOOD SERV SUPPLIE

IE3A14	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE3A2

IMP FLAG NON-INSTR SERV-FOOD SERV PROPE

IE3A2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE3A16

IMP FLAG NON-INSTR SERV-FOOD SERV OTHER

IE3A16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
R	55	98.21	56	100.00

IMPUTATION FLAGS FOR 1998 IE3A1

IMP FLAG NON-INSTR SERV-FOOD SERV SUBTOT

Cumulative Cumulative

IE3A1	Frequency	Percent	Frequency	Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE3B11

IMP FLAG NON-INSTR SERV-ENTERPRISE SALAR

IE3B11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.14	4	7.14
I	3	5.36	7	12.50
R	49	87.50	56	100.00

IMPUTATION FLAGS FOR 1998 IE3B12

IMP FLAG NON-INSTR SERV-ENTERPRISE EMP B

IE3B12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.14	4	7.14
I	3	5.36	7	12.50
R	49	87.50	56	100.00

IMPUTATION FLAGS FOR 1998 IE3B13

IMP FLAG NON-INSTR SERV-ENTERPRISE PURCH

IE3B13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
I	3	5.36	6	10.71
R	50	89.29	56	100.00

IMPUTATION FLAGS FOR 1998 IE3B14

IMP FLAG NON-INSTR SERV-ENTERPRISE SUPPL

IE3B14	Frequency	Percent	Cumulative Frequency	Cumulative Percent
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A	3	5.36	3	5.36
I	3	5.36	6	10.71
R	50	89.29	56	100.00

IMPUTATION FLAGS FOR 1998 IE3B2

IMP FLAG NON-INSTR SERV-ENTERPRISE PROPE

IE3B2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE3B16

IMP FLAG NON-INSTR SERV-ENTERPRISE OTHER

IE3B16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
I	3	5.36	6	10.71
R	50	89.29	56	100.00

IMPUTATION FLAGS FOR 1998 IE3B1

IMP FLAG NON-INSTR SERV-ENTERPRISE SUBTO

IE3B1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	52	92.86	52	92.86
T	4	7.14	56	100.00

IMPUTATION FLAGS FOR 1998 ISTE3

IMP FLAG NON-INSTR SERV-TOTAL

ISTE3	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	52	92.86	52	92.86
T	4	7.14	56	100.00

IMPUTATION FLAGS FOR 1998 IE4A1

IMP FLAG DIRECT PROG SUP-TEXTBOOKS

IE4A1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE4A2

IMP FLAG DIRECT PROG SUP-TEXTBOOKS (PROP

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

IMPUTATION FLAGS FOR 1998 IE4B1

IMP FLAG DIRECT PROG SUP-TRANSPORT

IE4B1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE4B2

IMP FLAG DIRECT PROG SUP-TRANSPORT (PROP

IE4B2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE4C1

IMP FLAG DIRECT PROG SUP-EMP BENE

IE4C1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
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R	56	100.00	56	100.00
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IMPUTATION FLAGS FOR 1998 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 1998 IE4D

DIRECT PROG SUP - PRIV SCH STUDENT

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

IMPUTATION FLAGS FOR 1998 IE4E1

IMP FLAG DIRECT PROG SUP-OTHER

IE4E1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE4E2

IMP FLAG DIRECT PROG SUP-OTHER(PROP)

IE4E2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 ISTE4

IMP FLAG DIRECT PROG SUP-SUBTOTAL

ISTE4	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 ITE5

IMP FLAG CURRENT EXPENDITURES

ITE5	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	91.07	51	91.07
T	5	8.93	56	100.00

IMPUTATION FLAGS FOR 1998 IE61

IMP FLAG FACILITIES AQUIS-NON-PROPERTY

IE61	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	8	14.29	8	14.29
R	48	85.71	56	100.00

IMPUTATION FLAGS FOR 1998 IE62

IMP FLAG FACILITIES AQUIS-PROPERTY

IE62	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	10	17.86	10	17.86
R	46	82.14	56	100.00

IMPUTATION FLAGS FOR 1998 IE63

IMP FLAG FACILITIES AQUIS-EQUIPMENT

IE63	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	7	12.50	7	12.50
R	49	87.50	56	100.00

IMPUTATION FLAGS FOR 1998 ISTE6

IMP FLAG FACILITIES AQUIS PROPE AND NON-PROPE TOTAL

ISTE6	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IE7A1

IMP FLAG OTHER USE-DEBT SERVICE INTEREST

IE7A1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	1.79	1	1.79
I	2	3.57	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1998 IE7A2

IMP FLAG OTHER USE-DEBT SERV REDEMPTION

IE7A2	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 1998 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 1998 IE81

IMP FLAG COMM SERV-NON-PROPERTY

IE81	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.57	2	3.57
I	1	1.79	3	5.36
R	53	94.64	56	100.00

IMPUTATION FLAGS FOR 1998 IE82

IMP FLAG COMM SERV-PROPERTY

IE82	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.36	3	5.36
I	1	1.79	4	7.14
R	52	92.86	56	100.00

IMPUTATION FLAGS FOR 1998 IE9A

IMP FLAG DIRECT COST PROG-NON-PUB SCH

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

IMPUTATION FLAGS FOR 1998 IE9B

IMP FLAG DIRECT COST PROG-ADULT ED

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

IMPUTATION FLAGS FOR 1998 IE9C

IMP FLAG DIRECT COST PROG-COMM COLLEGE

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

IMPUTATION FLAGS FOR 1998 IE9D

IMP FLAG DIRECT COST PROG-OTHER

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

IMPUTATION FLAGS FOR 1998 IE91

IMP FLAG DIRECT COST PROG-PROPERTY

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

IMPUTATION FLAGS FOR 1998 ISTE9

IMP FLAG DIRECT COST PROG-SUBTOTAL

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

IMPUTATION FLAGS FOR 1998 ITE10

IMP FLAG PROPERTY TOTAL

ITE10	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	47	83.93	47	83.93
T	9	16.07	56	100.00

IMPUTATION FLAGS FOR 1998 ITE11

IMP FLAG TOTAL EXPENDITURES FOR EDUCATION

ITE11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	91.07	51	91.07
T	5	8.93	56	100.00

IMPUTATION FLAGS FOR 1998 IX12C

IMP FLAG EXCLUS FROM CURRENT EXPENDITURES-TITLE I EXP

IX12C	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	56	100.00	56	100.00

IMPUTATION FLAGS FOR 1998 IX12D

IMP FLAG EXCLUS FROM CURRENT EXPENDITURES-TITLE I CARRYOVER

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

IMPUTATION FLAGS FOR 1998 IX12E

IMP FLAG EXCLUS FROM CURRENT EXPENDITURES-TITLE VI EXP

IX12E	Frequency	Percent	Cumulative Frequency	Cumulative Percent
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R	56	100.00	56	100.00
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IMPUTATION FLAGS FOR 1998 IX12F

IMP FLAG EXCLUS FROM CURRENT EXPENDITURES-TITLE VI CARRYOVER

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

IMPUTATION FLAGS FOR 1998 ITX12

IMP FLAG TOTAL EXCLUS FROM CURRENT EXPENDITURES

ITX12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	50	89.29	50	89.29
T	6	10.71	56	100.00

IMPUTATION FLAGS FOR 1998 INCE13

IMP FLAG NET CURRENT EXPENDITURES

INCE13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	53	94.64	53	94.64
T	3	5.36	56	100.00

IMPUTATION FLAGS FOR 1998 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 1998 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 1998 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 1998 IMEMBR97

IMP FLAG TOTAL STUDENT

MEMBR97	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	91.07	51	91.07
T	5	8.93	56	100.00

Appendix C: GLOSSARY

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

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

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

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

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

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

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

Employee benefits: one of six expenditure objects (200). It is for expenditures made in addition to gross salary that are not paid directly to employees. It includes amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance, social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave). (Variable names: E12, E222, E223, E224, E225, E226, E227, E228, E3A12 and E3B12. Variables E222, E223, E224, E225, E226, E227, and E228 sum to TE22.)

Enterprise operations: a sub-function (3200) of the function non-instructional services (3000). Enterprise operations are activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by local education agencies. (Variable names: E3B11, E3B12, E3B13, E3B14, E3B2, E3B16, and subtotal E3B1. NOTE: E3B1 does not include E3B2.)

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

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

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

Food services: a sub-function (3100) of the function non-instructional services (3000). Food services are activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools. (Variable names: E3A11, E3A12, E3A13, E3A14, E3A2, E3A16, and subtotal E3A1. NOTE: E3A1 does not include E3A2.)

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

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

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

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

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

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

Purchased services: one of six expenditure objects. It is for professional and technical services, and the renting of equipment. (Variable names: E13, E232, E233, E234, E235, E236, E237, E238, E3A13, and E3B13. Support services subtotal TE23 is the sum of: E232, E233, E234, E235, E236, E237, and E238.)

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

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

Salaries: one of six expenditure objects (line item 100). It includes the gross salaries of permanent and temporary staff on the payroll of LEAs including those substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. (Variable names: E11, E212, E213, E214, E215, E216, E217, E218, E3A11, and E3B11. Support services subtotal TE21 is the sum of: E212, E213, E214, E215, E216, E217, and E218.)

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

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

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

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

Supplies: one of six expenditure objects (line item 600). Supplies are items that are consumed, worn out, or deteriorated through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include expenditures for general supplies; paper and other materials required for printing and copying; and books, periodicals, and reference materials. (Variable names: E16, E242, E243, E244, E245, E246, E247, E248, E3A14, and E3B14. Support services subtotal TE24 is the sum of: E242, E243, E244, E245, E246, E247, and E248.)

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

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

STATE NAME	FIPS 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

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

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

¹FEDERAL INFORMATION PROCESSING STD CODES (01-78).

²POSTAL STATE ABBREVIATION CODES.

Appendix E. Survey Form

ED Form 2447
OMB Number 1850-0067
Approval expires
December 31, 2001

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

**The National Public
Education Financial Survey**

Fiscal year 1998

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

RETURN COMPLETED FORM TO:

Bureau of the Census
ATTN: Governments Division
Washington, DC 20233-6800

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 the Elementary and Secondary Act of 1965.			
TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL		SIGNATURE OF AUTHORIZED OFFICIAL	
TITLE:			

PUBLIC ELEMENTARY AND SECONDARY
EDUCATION REVENUES FROM ALL SOURCES

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

I. REVENUE FROM LOCAL SOURCES

**AMOUNT
(omit cents)**

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

<p>II. REVENUE FROM INTERMEDIATE SOURCES (2000) [Include all revenues that can be used for any legal purpose desired by an ISA without restriction. Include revenues that must be used for a categorical or restricted purpose. Include revenues to an ISA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation. Include payments to pension fund by other governmental jurisdiction for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets.]</p>	<p>R2</p> <p>\$ _____</p>
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<p>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 it would have had to pay had its property or other tax base been subject to taxation. Include payments to pension fund by other governmental jurisdiction for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets.]</p>	<p>R3</p> <p>\$ _____</p>
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IV. REVENUE FROM FEDERAL SOURCES

**AMOUNT
(omit cents)**

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

<p>V. OTHER SOURCES OF REVENUE (5000) [Include bond principal and premiums. Accrued interest realized from the sale of bonds should be included when permitted by State law. Include amounts available from the sale of school property or compensation for the loss of fixed assets. Do not include proprietary funds gain on sale of fixed assets here, but in 1900.]</p>	<p style="text-align: right;">R5</p> <p>\$ _____</p>
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<p>TOTAL REVENUE FROM ALL SOURCES [Should agree with sum of subtotals I, II, III, and IV. DO NOT include other sources of revenue (5000).]</p>	<p style="text-align: right;">TR</p> <p>\$ _____</p>
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**PUBLIC ELEMENTARY AND SECONDARY
EDUCATION EXPENDITURES**

I. INSTRUCTION (1000)¹	AMOUNT (omit cents)
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 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.]	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 amounts paid for 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	AMOUNT (omit cents)

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

²Include only staff in attendance and social work services, guidance, health, 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 relations and negotiations staff, the superintendent's staff, and the superintendent.

	AMOUNT (omit cents)		
	School Administration ⁵ (2400)	Operations and Maintenance ⁶ (2600)	Student Transportation ⁷ (2700)
II. SUPPORT SERVICES (2000) [See instructions for a more detailed listing under each Support Services function and object.]			
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 5. E215 \$ _____	Note: Include salaries only for staff in footnote 6. E216 \$ _____	Note: Include salaries only for staff in footnote 7. E217 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 5. E225 \$ _____	Note: Include employee benefits only for staff in footnote 6. E226 \$ _____	Note: Include employee benefits only for staff in footnote 7. E227 \$ _____
3. Purchased Services (300-500) [a. Include the services of consultants, school scheduling firms, and administrative staff inservice training. b. Include the services of maintenance companies, security services, equipment repair companies and grounds upkeep concerns. c. Include the services of student busing companies and handicapped transportation services.]	Note: Only include 3a here E235 \$ _____	Note: Only include 3b here E236 \$ _____	Note: Only include 3c here E237 \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are books and periodicals, energy expenditures; services received from utility companies, food expenditures from school food service programs, and routine auto and bus maintenance.]	E245 \$ _____	E246 \$ _____	E247 \$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	E255 \$ _____	E256 \$ _____	E257 \$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E265 \$ _____	E266 \$ _____	E267 \$ _____
Support Services Expenditures Subtotal (2400-2700) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2400 STE25 \$ _____	Subtotal 2600 STE26 \$ _____	Subtotal 2700 STE27 \$ _____

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

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

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

II. SUPPORT SERVICES (2000) [See instructions for a more detailed listing under each Support Services function and object.]	AMOUNT (omit cents)	
	Other Support Services ⁸ (2500, 2800, 2900)	Total by object (100, 200, etc.)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 8. E218 \$ _____	TE21 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, 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, evaluations 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, computers, vehicles and machinery.]	E258 \$ _____	TE25 \$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees. Include short-term interest payments here.]	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 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 Support Services (2100-2800).

III. Operation of Non-Instructional Services [Include food services operations and enterprise operations (preschool, computer services, handicapped)] Note: Community Services appear on page 11.	AMOUNT (omit cents)	
	Food Services Operations (3100) ⁹	Enterprise Operations (3200) ¹⁰
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	E3A11 \$ _____	E3B11 \$ _____
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.]	E3A12 \$ _____	E3B12 \$ _____
3. Purchased Services (300-500) a. [Include purchased food service operations such as Pizza Hut, McDonalds, and SAGA. b. [Include purchased enterprise operations such as computer services, preschool, and handicapped.]	Note: Only include 3a here E3A13 \$ _____	Note: Only include 3b here E3B13 \$ _____
4. Supplies (600) a. [Include amounts paid for items such as silverware, trays, napkins, plates, etc.] b. [Include amounts paid for items such as computer diskettes, laser toner, etc.]	Note: Only include 4a here E3A14 \$ _____	Note: Only include 4b here E3B14 \$ _____
5. Property (700) a. [Include expenditures for oven, dishwasher, refrigerator, etc.] b. [Include expenditures for purchases of PCs, modems, printers.]	Note: Only include 5a here E3A2 \$ _____	Note: Only include 5b here E3B2 \$ _____
6. Other (800); exclude Interest on Bonds (830) [Put 830 in function 5100] [Include miscellaneous expenditures for goods and services not mentioned above.]	E3A16 \$ _____	E3B16 \$ _____
Operation of Non-Instructional Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	E3A1 \$ _____	E3B1 \$ _____

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

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

IV. Direct Program Support [Include expenditures by SEA or State made on behalf of LEA not classified elsewhere.]	Amount (omit cents)
a. Textbooks for Public School Children 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment].	E4A1 \$ _____ E4A2 \$ _____
b. Transportation for Public School Children 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment].	E4B1 \$ _____ E4B2 \$ _____
c. Employee Benefits for Public School Employees 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment].	E4C1 \$ _____ E4C2 \$ _____
d. Direct Program Support for Private School Students [Include expenditures by SEA or State made for/on behalf of private school students.]	E4D \$ _____
e. Direct Program Support for Public School Students (specify program name on dotted line) ----- ----- 1. 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 <u>not</u> Community Services) and IV. Direct Program Support (but <u>not</u> 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 (Construction) (4100-4900) [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600) and other expenditures (800).]	E61 \$ _____
2. Property Expenditures [Include Land and Improvements (710), and Land and Existing Buildings (720).]	E62 \$ _____
3. Equipment [Include expenditures for the initial purchase of newly constructed or renovated schools, and replacement items of equipment (730).]	E63 \$ _____
<hr/>	
VII. Other Uses (5000) [Include debt service payments (principal and interest).]	
a. Debt Services (5100) [Include only long-term debt services (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 and should be reported under other Support Services-other (2500-800).]	E7A1 \$ _____
2. Redemption of Principal (910)	E7A2 \$ _____
<hr/>	
Other Uses Subtotal	STE7 \$ _____

VIII. Community Services (3300)

AMOUNT

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

(omit cents)

1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).	E81 \$ _____
2. Property (700) [furniture, fixtures, equipment]	E82 \$ _____
IX. Direct Cost Programs [Include here educational expenditures for other than public pre-K through 12 programs not shown above.]	
a. Non-Public School Programs (program #500) [Do not include property (object 700).]	E9A \$ _____
b. Adult Education (program #600) [Do not include property (object 700).]	E9B \$ _____
c. Community College (program #700) [Do not include property (object 700).]	E9C \$ _____
d. Other (specify program name on dotted line) _____ _____ _____	E9D \$ _____
IX. Direct Cost Programs	
1. Property (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), Property Expenditures and Equipment (VI), Community Services (VIII) and Direct Cost Programs (IX).]	TE10 \$ _____
XI. Total Expenditures For Education [Sum Current Expenditures (V), Non-Property Expenditures (VI), Community Services (VIII), Direct Cost Programs (IX) and Property (X). DO NOT include Other Uses (VII).]	TE11 \$ _____

XII. Exclusions from Current Expenditures for State per pupil expenditures (SPPE)	AMOUNT (omit cents) (shaded areas need not be completed)
a. Tuition paid by individuals (1310)	Obtained from p. 1 (1310)
b. Transportation fees paid by individuals (1410)	Obtained from p.1 (1410)
c. Title I expenditures [Note: DO NOT simply restate revenues received. This item is to contain expenditures.]	X12C \$ _____
d. Title I carryover expenditures	X12D \$ _____
e. Title VI expenditures [Note: DO NOT simply restate revenues received. This item is to contain expenditures.]	X12E \$ _____
f. Title VI carryover expenditures	X12F \$ _____
g. Food Service revenues (1630)	Obtained from p.1 (1630)
h. Student activities revenues (1700-1790)	Obtained from p.2 (1700-1790)
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 1998, School year 1997-1998**

[In thousands of dollars]

State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States	\$325,925,708 1/	\$144,925,653 1/	\$1,152,717	\$157,645,372	\$22,201,965
Alabama	4,146,629	1,147,696	19,865	2,589,826	389,242
Alaska	1,218,425	311,509	0	757,286	149,630
Arizona	4,731,675	1,979,025	173,164	2,096,739	482,748
Arkansas	2,600,655	816,755	2,885	1,500,334	280,682
California	38,142,613	12,058,425	0	22,963,395	3,120,793
Colorado	4,327,326	2,221,459	7,004	1,879,065	219,798
Connecticut	5,159,304 1/	3,031,771 1/	0	1,925,676	201,858
Delaware	913,616	256,165	0	588,211	69,240
District of Columbia	706,935	590,572	0	0	116,363
Florida	14,988,118	6,531,728	0	7,311,149	1,145,240
Georgia	9,041,434	3,799,419	0	4,625,560	616,455
Hawaii	1,282,702	30,975	0	1,141,002	110,725
Idaho	1,320,647	399,755	0	827,955	92,937
Illinois	14,149,155	9,158,352	0	4,033,015	957,788
Indiana	7,513,407	3,238,260	51,424	3,860,331	363,393
Iowa	3,346,481	1,445,885	7,430	1,715,706	177,460
Kansas	3,122,238	1,017,588	112,360	1,807,350	184,940
Kentucky	3,932,068	1,128,409	0	2,427,126	376,532
Louisiana	4,493,189 1/	1,720,377 1/	0	2,266,287	506,525
Maine	1,600,635	759,931	0	728,812	111,892
Maryland	6,454,696	3,602,765	0	2,514,141	337,791
Massachusetts	7,893,657	4,284,907	0	3,213,490	395,259
Michigan	14,329,715	3,910,371	9,571	9,459,203	950,569
Minnesota	6,529,420	2,580,380	210,495	3,418,033	320,513
Mississippi	2,407,954	733,954	1,116	1,333,568	339,316
Missouri	6,005,256	3,216,341	28,989	2,384,741	375,185
Montana	1,029,939	349,327	92,719	482,681	105,211
Nebraska	1,964,205	1,168,186	14,456	650,846	130,716
Nevada	1,910,794	1,215,367	0	607,846	87,580
New Hampshire	1,364,943	1,185,395	0	127,607	51,940
New Jersey	13,189,983	7,466,159	90	5,246,646	477,088
New Mexico	1,952,452	284,281	0	1,409,495	258,676
New York	27,782,468	15,110,873	120,595	11,038,714	1,512,286
North Carolina	7,188,615	1,829,557	0	4,838,150	520,907
North Dakota	682,419	310,637	7,204	280,238	84,339
Ohio	13,458,095	7,100,394	26,568	5,547,736	783,397
Oklahoma	3,416,296	953,925	63,828	2,103,243	295,299
Oregon	3,883,939	1,372,113	58,359	2,204,918	248,549
Pennsylvania	14,837,945	8,218,702	14,135	5,736,509	868,600
Rhode Island	1,264,156	688,098	0	507,377	68,680
South Carolina	4,055,072	1,623,594	0	2,087,806	343,673
South Dakota	794,256	422,764	9,452	282,518	79,522
Tennessee	4,815,833	2,090,573	0	2,299,491	425,768
Texas	24,179,060	11,593,016	65,392	10,675,578	1,845,074
Utah	2,305,397	738,941	0	1,406,577	159,879
Vermont	861,643	563,319	0	253,572	44,752
Virginia	7,755,814 1/	4,917,653 1/	0	2,432,370	405,791
Washington	6,895,693	1,904,387	1	4,548,851	442,455
West Virginia	2,216,984	622,308	773	1,389,076	204,827
Wisconsin	7,059,759	2,953,560	0	3,789,320	316,879
Wyoming	702,001	269,750	54,841	330,208	47,203

Outlying Areas					
American Samoa	49,677	82	28	10,897	38,669
Guam	173,339	155,239	0	0	18,100
Northern Marianas	58,239	202	0	42,796	15,242
Puerto Rico	2,094,025	1,131	0	1,520,398	572,495
Virgin Islands	152,499	124,780	0	0	27,719

1/ Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in any one state.

NOTE: Details may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data , "National Public Education Financial Survey", Fiscal Year 1998, School Year 1997-98.

Table 2.--Percentage distribution of revenues for public elementary and secondary schools, by source and state: Fiscal year 1998, School year 1997-1998

State	Total	Within-state percentage distribution			
		Local	Intermediate	State	Federal
United States */	100.0	44.5	0.4	48.4	6.8
Alabama	100.0	27.7	0.5	62.5	9.4
Alaska	100.0	25.6	0.0	62.2	12.3
Arizona	100.0	41.8	3.7	44.3	10.2
Arkansas	100.0	31.4	0.1	57.7	10.8
California	100.0	31.6	0.0	60.2	8.2
Colorado	100.0	51.3	0.2	43.4	5.1
Connecticut */	100.0	58.8	0.0	37.3	3.9
Delaware	100.0	28.0	0.0	64.4	7.6
District of Columbia	100.0	83.5	0.0	0.0	16.5
Florida	100.0	43.6	0.0	48.8	7.6
Georgia	100.0	42.0	0.0	51.2	6.8
Hawaii	100.0	2.4	0.0	89.0	8.6
Idaho	100.0	30.3	0.0	62.7	7.0
Illinois	100.0	64.7	0.0	28.5	6.8
Indiana	100.0	43.1	0.7	51.4	4.8
Iowa	100.0	43.2	0.2	51.3	5.3
Kansas	100.0	32.6	3.6	57.9	5.9
Kentucky	100.0	28.7	0.0	61.7	9.6
Louisiana */	100.0	38.3	0.0	50.4	11.3
Maine	100.0	47.5	0.0	45.5	7.0
Maryland	100.0	55.8	0.0	39.0	5.2
Massachusetts	100.0	54.3	0.0	40.7	5.0
Michigan	100.0	27.3	0.1	66.0	6.6
Minnesota	100.0	39.5	3.2	52.3	4.9
Mississippi	100.0	30.5	0.0	55.4	14.1
Missouri	100.0	53.6	0.5	39.7	6.2
Montana	100.0	33.9	9.0	46.9	10.2
Nebraska	100.0	59.5	0.7	33.1	6.7
Nevada	100.0	63.6	0.0	31.8	4.6
New Hampshire	100.0	86.8	0.0	9.3	3.8
New Jersey	100.0	56.6	0.0	39.8	3.6
New Mexico	100.0	14.6	0.0	72.2	13.2
New York	100.0	54.4	0.4	39.7	5.4
North Carolina	100.0	25.5	0.0	67.3	7.2
North Dakota	100.0	45.5	1.1	41.1	12.4
Ohio	100.0	52.8	0.2	41.2	5.8
Oklahoma	100.0	27.9	1.9	61.6	8.6
Oregon	100.0	35.3	1.5	56.8	6.4
Pennsylvania	100.0	55.4	0.1	38.7	5.9
Rhode Island	100.0	54.4	0.0	40.1	5.4
South Carolina	100.0	40.0	0.0	51.5	8.5
South Dakota	100.0	53.2	1.2	35.6	10.0
Tennessee	100.0	43.4	0.0	47.7	8.8
Texas	100.0	47.9	0.3	44.2	7.6
Utah	100.0	32.1	0.0	61.0	6.9
Vermont	100.0	65.4	0.0	29.4	5.2
Virginia */	100.0	63.4	0.0	31.4	5.2
Washington	100.0	27.6	0.0	66.0	6.4
West Virginia	100.0	28.1	0.0	62.7	9.2
Wisconsin	100.0	41.8	0.0	53.7	4.5
Wyoming	100.0	38.4	7.8	47.0	6.7

Outlying Areas					
American Samoa	100.0	0.2	0.1	21.9	77.8
Guam	100.0	89.6	0.0	0.0	10.4
Northern Marianas	100.0	0.3	0.0	73.5	26.2
Puerto Rico	100.0	0.1	0.0	72.6	27.3
Virgin Islands	100.0	81.8	0.0	0.0	18.2

*/ Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in any one state.

NOTE: Details may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey", Fiscal Year 1998, School Year 1997-98.

Table 3.--Current expenditures for public elementary and secondary schools, by function and state: Fiscal year 1998, School year 1997-1998

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	285,485,370 1/	176,521,719 2/	96,474,833 2/	12,488,818 1/
Alabama	3,633,159	2,219,708	1,157,714	255,738
Alaska	1,092,750	621,299 2/	434,336 2/	37,115
Arizona	3,740,889	2,163,072 2/	1,350,296 2/	227,521
Arkansas	2,149,237	1,362,690	635,730	150,817
California	32,759,492	20,033,782	11,412,151	1,313,559
Colorado	3,886,872	2,247,424	1,498,236	141,212
Connecticut	4,763,653 1/	3,031,206	1,504,057	228,390 1/
Delaware	830,731	514,269	275,908	40,553
District of Columbia	647,202	283,484 2/	339,974 2/	23,744
Florida	12,737,325	7,500,075	4,606,310	630,939
Georgia	7,770,241	4,833,424	2,492,010	444,808
Hawaii	1,112,351	712,023	328,520	71,809
Idaho	1,153,778	717,677	385,470	50,631
Illinois	12,473,064	7,568,726	4,472,681	431,657
Indiana	6,234,563	3,897,221	2,061,399	275,943
Iowa	3,005,421	1,842,537	1,017,529	145,355
Kansas	2,684,244	1,546,598	1,002,331	135,315
Kentucky	3,489,205	2,133,659	1,153,036	202,509
Louisiana	4,029,139 1/	2,415,114	1,279,565	334,460 1/
Maine	1,433,175	964,342	417,833	50,999
Maryland	5,843,685	3,661,049	1,901,323	281,314
Massachusetts	7,381,784	4,899,352	2,240,641	241,792
Michigan	12,003,818	7,044,614	4,604,271	354,933
Minnesota	5,452,571	3,423,447	1,804,163	224,961
Mississippi	2,164,592	1,327,436	682,395	154,761
Missouri	5,067,720	3,108,316	1,740,933	218,471
Montana	929,197	580,901	310,256	38,040
Nebraska	1,743,775	1,096,002 2/	517,114	130,659 2/
Nevada	1,570,576	944,837	575,767	49,972
New Hampshire	1,241,255	810,097 2/	387,656 2/	43,501 2/
New Jersey	12,056,560	7,293,294	4,398,670	364,597
New Mexico	1,659,891	949,678	629,290	80,923
New York	25,332,735	17,220,209	7,412,444	700,082
North Carolina	6,497,648	4,072,780	2,015,605	409,263
North Dakota	599,443	367,111	183,738	48,594
Ohio	11,448,722	6,752,805	4,267,606	428,311
Oklahoma	3,138,690	1,860,769	1,085,992	191,930
Oregon	3,474,714	2,072,977	1,281,385	120,352
Pennsylvania	13,084,859	8,338,422	4,261,130	485,307
Rhode Island	1,215,595	815,847	366,562	33,186
South Carolina	3,507,017	2,087,547	1,202,316	217,154
South Dakota	665,082	409,201	218,910	36,971
Tennessee	4,409,338	2,867,088	1,318,057	224,193
Texas	21,188,676	13,013,001	7,052,149	1,123,527
Utah	1,916,688	1,265,282	541,639	109,767
Vermont	749,786	486,174	240,947	22,665
Virginia	6,736,863 1/	4,108,526	2,275,431	352,906 1/
Washington	5,987,060 2/	3,521,141 2/	2,185,775	280,145
West Virginia	1,905,940	1,181,952	610,863	113,124
Wisconsin	6,280,696	3,966,885	2,120,618	193,193
Wyoming	603,901	366,647	216,104	21,150
Outlying Areas				
American Samoa	33,088	14,030	11,307	7,751
Guam	168,716	92,318	65,623	10,775
Northern Marianas	56,514	45,236	7,774	3,504
Puerto Rico	1,981,603	1,385,170	383,723	212,710
Virgin Islands	131,315	78,688	45,864	6,763

1/ Value contains imputation for missing data. Imputed value is less than 2 percent of total current expenditures in any one state.

2/ Value affected by redistribution of reported values for missing data items.

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, "National Public Education Financial Survey", Fiscal Year 1998, School Year 1997-98.

Table 4.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: Fiscal year 1998, School year 1997-1998

State	Total	Within-state percentage distribution		
		Instruction	Support services	Noninstruction
United States 1/	100.0	61.8	33.8	4.4
Alabama	100.0	61.1	31.9	7.0
Alaska 1/	100.0	56.9	39.7	3.4
Arizona 1/	100.0	57.8	36.1	6.1
Arkansas	100.0	63.4	29.6	7.0
California	100.0	61.2	34.8	4.0
Colorado	100.0	57.8	38.5	3.6
Connecticut 1/	100.0	63.6	31.6	4.8
Delaware	100.0	61.9	33.2	4.9
District of Columbia 1/	100.0	43.8	52.5	3.7
Florida	100.0	58.9	36.2	5.0
Georgia	100.0	62.2	32.1	5.7
Hawaii	100.0	64.0	29.5	6.5
Idaho	100.0	62.2	33.4	4.4
Illinois	100.0	60.7	35.9	3.5
Indiana	100.0	62.5	33.1	4.4
Iowa	100.0	61.3	33.9	4.8
Kansas	100.0	57.6	37.3	5.0
Kentucky	100.0	61.2	33.0	5.8
Louisiana 1/	100.0	59.9	31.8	8.3
Maine	100.0	67.3	29.2	3.6
Maryland	100.0	62.6	32.5	4.8
Massachusetts	100.0	66.4	30.4	3.3
Michigan	100.0	58.7	38.4	3.0
Minnesota	100.0	62.8	33.1	4.1
Mississippi	100.0	61.3	31.5	7.1
Missouri	100.0	61.3	34.4	4.3
Montana	100.0	62.5	33.4	4.1
Nebraska 1/	100.0	62.9	29.7	7.5
Nevada	100.0	60.2	36.7	3.2
New Hampshire 1/	100.0	65.3	31.2	3.5
New Jersey	100.0	60.5	36.5	3.0
New Mexico	100.0	57.2	37.9	4.9
New York	100.0	68.0	29.3	2.8
North Carolina	100.0	62.7	31.0	6.3
North Dakota	100.0	61.2	30.7	8.1
Ohio	100.0	59.0	37.3	3.7
Oklahoma	100.0	59.3	34.6	6.1
Oregon	100.0	59.7	36.9	3.5
Pennsylvania	100.0	63.7	32.6	3.7
Rhode Island	100.0	67.1	30.2	2.7
South Carolina	100.0	59.5	34.3	6.2
South Dakota	100.0	61.5	32.9	5.6
Tennessee	100.0	65.0	29.9	5.1
Texas	100.0	61.4	33.3	5.3
Utah	100.0	66.0	28.3	5.7
Vermont	100.0	64.8	32.1	3.0
Virginia 1/	100.0	61.0	33.8	5.2
Washington 1/	100.0	58.8	36.5	4.7
West Virginia	100.0	62.0	32.1	5.9
Wisconsin	100.0	63.2	33.8	3.1
Wyoming	100.0	60.7	35.8	3.5

Outlying Areas				
American Samoa	100.0	42.4	34.2	23.4
Guam	100.0	54.7	38.9	6.4
Northern Marianas	100.0	80.0	13.8	6.2
Puerto Rico	100.0	69.9	19.4	10.7
Virgin Islands	100.0	59.9	34.9	5.2

1/ Distribution affected by imputations and redistribution of reported values to correct for missing items.

NOTE: Details may not add to 100 percent due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey", Fiscal Year 1998, School Year 1997-98.