

STATE FISCAL SURVEY  
56 respondents/4,816 total burden hours

<http://nces.ed.gov/ccd/data/txt/stfis041alay.txt>

Appendix A—Record Layout and Description of Data Elements

The tab-delimited file (Stfis041a.txt) has the following layout and description:  
56 physical records, 1 per observation - 300 fields in the file.

Missing data are reported as “-1” in the data file, and nonapplicable data are reported as “-2.”

For data type, N = numeric and AN = alphanumeric

Variable	Data Type	Element Postion	Description
SURVYEAR	N	1	FISCAL YEAR OF SURVEY (2004)
FIPS	N	2	FEDERAL INFORMATION PROCESSING STANDARDS (FIPS)
STABR	AN	3	POSTAL STATE ABBREVIATION CODES
STNAME	AN	4	NAME OF THE STATE OR TERRITORY
R1A	N	5	LOCAL REVENUE PROPERTY TAX
R1B	N	6	LOCAL REVENUE NON PROPERTY TAX
R1C	N	7	LOCAL REVENUE LOCAL GOVERNMENT PROPERTY TAX
R1D	N	8	LOCAL REVENUE LOCAL GOVERNMENT NONPROPERTY TAX
R1E	N	9	LOCAL REVENUE INDIVIDUAL TUITION
R1F	N	10	LOCAL REVENUE TUITION FROM LEA'S
R1G	N	11	LOCAL REVENUE TRANSPORTATION FEES INDIVIDUAL
R1H	N	12	LOCAL REVENUE TRANSPORTATION FEES LEA'S
R1I	N	13	LOCAL REVENUE EARNINGS ON INVESTMENTS
R1J	N	14	LOCAL REVENUE FOOD SERVICE
R1K	N	15	LOCAL REVENUE STUDENT ACTIVITIES
R1L	N	16	LOCAL REVENUE OTHER REVENUES
R1M	N	17	LOCAL REVENUE TEXTBOOK REVENUES
R1N	N	18	LOCAL REVENUE SUMMER SCHOOL
STR1	N	19	LOCAL REVENUE SUBTOTAL
R2	N	20	INTERMEDIATE REVENUES
R3	N	21	STATE REVENUES
R4A	N	22	FEDERAL REVENUE DIRECT GRANTS
R4B	N	23	FEDERAL REVENUE THRU STATE
R4C	N	24	FEDERAL REVENUE THRU INTERMEDIATE AGENCIES
R4D	N	25	FEDERAL REVENUE OTHER SOURCES
STR4	N	26	FEDERAL REVENUE SUBTOTAL
R5	N	27	OTHER SOURCES OF REVENUE

TR	N	28	TOTAL REVENUE FROM ALL SOURCES
E11	N	29	INSTRUCTIONAL EXPENDITURES
SALARIES			
E12	N	30	INSTRUCTIONAL EXPENDITURES
EMPLOYEE BENEFITS			
E13	N	31	INSTRUCTIONAL EXPENDITURES
PURCHASED SERVICES			
E14	N	32	INSTRUCTIONAL EXPENDITURES
TUITION			
E15	N	33	INSTRUCTIONAL EXPENDITURES
TUITION TO OTHER LEA'S			
E16	N	34	INSTRUCTIONAL EXPENDITURES
SUPPLIES			
E17	N	35	INSTRUCTIONAL EXPENDITURES
PROPERTY			
E18	N	36	INSTRUCTIONAL EXPENDITURES OTHER
STE1	N	37	INSTRUCTIONAL EXPENDITURES
SUBTOTAL			
E11A	N	38	INSTRUCTIONAL EXPENDITURES
REGULAR PROGRAM SALARIES			
E11B	N	39	INSTRUCTIONAL EXPENDITURES
SPECIAL EDUCATION SALARIES			
E11C	N	40	INSTRUCTIONAL EXPENDITURES
VOCATIONAL SALARIES			
E11D	N	41	INSTRUCTIONAL EXPENDITURES OTHER
PROGRAMS			
E2	N	42	INSTRUCTIONAL EXPENDITURES
TEXTBOOKS			
E212	N	43	SUPPORT EXPENDITURES SALARY
STUDENTS			
E213	N	44	SUPPORT EXPENDITURES SALARY
INSTRUCTIONAL STAFF			
E214	N	45	SUPPORT EXPENDITURES SALARY
GENERAL ADMINISTRATION			
E215	N	46	SUPPORT EXPENDITURES SALARY
SCHOOL ADMINISTRATION			
E216	N	47	SUPPORT EXPENDITURES SALARY
OPERATION & MAINTENANCE			
E217	N	48	SUPPORT EXPENDITURES SALARY
STUDENT TRANSPORTATION			
E218	N	49	SUPPORT EXPENDITURES SALARY
OTHER SERVICES			
TE21	N	50	SUPPORT EXPENDITURES SALARY
SUBTOTAL			
E222	N	51	SUPPORT EXPENDITURES EMPLOYEE
BENEFITS STUDENTS			
E223	N	52	SUPPORT EXPENDITURES EMPLOYEE
BENEFITS INSTRUCTIONAL STAFF			
E224	N	53	SUPPORT EXPENDITURES EMPLOYEE
BENEFITS GENERAL ADMINISTRATION			
E225	N	54	SUPPORT EXPENDITURES EMPLOYEE
BENEFITS SCHOOL ADMINISTRATION			
E226	N	55	SUPPORT EXPENDITURES EMPLOYEE
BENEFITS OPERATION & MAINTENANCE			

E227	N	56	SUPPORT EXPENDITURES EMPLOYEE
BENEFITS PUPIL TRANSPORTATION			
E228	N	57	SUPPORT EXPENDITURES EMPLOYEE
BENEFITS OTHER SERVICES			
TE22	N	58	SUPPORT EXPENDITURES EMPLOYEE
BENEFITS SUBTOTAL			
E232	N	59	SUPPORT EXPENDITURES PURCHASE
SERVICES STUDENTS			
E233	N	60	SUPPORT EXPENDITURES PURCHASE
SERVICES INSTRUCTIONAL STAFF			
E234	N	61	SUPPORT EXPENDITURES PURCHASE
SERVICES GENERAL ADMINISTRATION			
E235	N	62	SUPPORT EXPENDITURES PURCHASE
SERVICES SCHOOL ADMINISTRATION			
E236	N	63	SUPPORT EXPENDITURES PURCHASE
SERVICES OPERATION & MAINTENANCE			
E237	N	64	SUPPORT EXPENDITURES PURCHASE
SERVICES PUPIL TRANSPORTATION			
E238	N	65	SUPPORT EXPENDITURES PURCHASE
SERVICES OTHER SERVICES			
TE23	N	66	SUPPORT EXPENDITURES PURCHASE
SERVICES SUBTOTAL			
E242	N	67	SUPPORT EXPENDITURES SUPPLIES
STUDENTS			
E243	N	68	SUPPORT EXPENDITURES SUPPLIES
INSTRUCTIONAL STAFF			
E244	N	69	SUPPORT EXPENDITURES SUPPLIES
GENERAL ADMINISTRATION			
E245	N	70	SUPPORT EXPENDITURES SUPPLIES
SCHOOL ADMINISTRATION			
E246	N	71	SUPPORT EXPENDITURES SUPPLIES
OPERATION & MAINTENANCE			
E247	N	72	SUPPORT EXPENDITURES SUPPLIES
PUPIL TRANSPORTATION			
E248	N	73	SUPPORT EXPENDITURES SUPPLIES
OTHER SERVICES			
TE24	N	74	SUPPORT EXPENDITURES SUPPLIES
SUBTOTAL			
E252	N	75	SUPPORT EXPENDITURES PROPERTY
STUDENTS			
E253	N	76	SUPPORT EXPENDITURES PROPERTY
INSTRUCTIONAL STAFF			
E254	N	77	SUPPORT EXPENDITURES PROPERTY
GENERAL ADMINISTRATION			
E255	N	78	SUPPORT EXPENDITURES PROPERTY
SCHOOL ADMINISTRATION			
E256	N	79	SUPPORT EXPENDITURES PROPERTY
OPERATION & MAINTENANCE			
E257	N	80	SUPPORT EXPENDITURES PROPERTY
PUPIL TRANSPORTATION			
E258	N	81	SUPPORT EXPENDITURES PROPERTY
OTHER SERVICES			
TE25	N	82	SUPPORT EXPENDITURES PROPERTY
SUBTOTAL			

E262	N	83	SUPPORT EXPENDITURES OTHER
STUDENTS			
E263	N	84	SUPPORT EXPENDITURES OTHER
INSTRUCTIONAL STAFF			
E264	N	85	SUPPORT EXPENDITURES OTHER
GENERAL ADMINISTRATION			
E265	N	86	SUPPORT EXPENDITURES OTHER
SCHOOL ADMINISTRATION			
E266	N	87	SUPPORT EXPENDITURES OTHER
OPERATION & MAINTENANCE			
E267	N	88	SUPPORT EXPENDITURES OTHER PUPIL
TRANSPORTATION			
E268	N	89	SUPPORT EXPENDITURES OTHER
SERVICES			
TE26	N	90	SUPPORT EXPENDITURES OTHER
SUBTOTAL			
STE22	N	91	SUPPORT EXPENDITURES SUBTOTAL
STUDENTS			
STE23	N	92	SUPPORT EXPENDITURES SUBTOTAL
INSTRUCTIONAL STAFF			
STE24	N	93	SUPPORT EXPENDITURES SUBTOTAL
GENERAL ADMINISTRATION			
STE25	N	94	SUPPORT EXPENDITURES SUBTOTAL
SCHOOL ADMINISTRATION			
STE26	N	95	SUPPORT EXPENDITURES SUBTOTAL
OPERATION & MAINTENANCE			
STE27	N	96	SUPPORT EXPENDITURES SUBTOTAL
PUPIL TRANSPORTATION			
STE28	N	97	SUPPORT EXPENDITURES SUBTOTAL
OTHER SERVICES			
STE2T	N	98	SUPPORT EXPENDITURES TOTAL
SUPPORT SERVICES			
E3A11	N	99	NONINSTRUCTIONAL SERVICES FOOD
SERVICES SALARIES			
E3A12	N	100	NONINSTRUCTIONAL SERVICES FOOD
SERVICES EMPLOYEE BENEFITS			
E3A13	N	101	NONINSTRUCTIONAL SERVICES FOOD
SERVICES PURCHASE SERVICES			
E3A14	N	102	NONINSTRUCTIONAL SERVICES FOOD
SERVICES SUPPLIES			
E3A2	N	103	NONINSTRUCTIONAL SERVICES FOOD
SERVICES PROPERTY			
E3A16	N	104	NONINSTRUCTIONAL SERVICES FOOD
SERVICES OTHER			
E3A1	N	105	NONINSTRUCTIONAL SERVICES FOOD
SERVICES SUBTOTAL			
E3B11	N	106	NONINSTRUCTIONAL SERVICES
ENTERPRISE SALARIES			
E3B12	N	107	NONINSTRUCTIONAL SERVICES
ENTERPRISE EMPLOYEE BENEFITS			
E3B13	N	108	NONINSTRUCTIONAL SERVICES
ENTERPRISE PURCHASE SERVICES			
E3B14	N	109	NONINSTRUCTIONAL SERVICES
ENTERPRISE SUPPLIES			

E3B2	N	110	NONINSTRUCTIONAL SERVICES
ENTERPRISE PROPERTY			
E3B16	N	111	NONINSTRUCTIONAL SERVICES
ENTERPRISE OTHER			
E3B1	N	112	NONINSTRUCTIONAL SERVICES
ENTERPRISE SUBTOTAL			
STE3	N	113	NONINSTRUCTIONAL SERVICES TOTAL
E4A1	N	114	DIRECT PROGRAM SUPPORT
TEXTBOOKS			
E4A2	N	115	DIRECT PROGRAM SUPPORT
TEXTBOOKS (PROPERTY)			
E4B1	N	116	DIRECT PROGRAM SUPPORT
TRANSPORT			
E4B2	N	117	DIRECT PROGRAM SUPPORT
TRANSPORT (PROPERTY)			
E4C1	N	118	DIRECT PROGRAM SUPPORT EMPLOYEE
BENEFITS			
E4C2	N	119	DIRECT PROGRAM SUPPORT EMPLOYEE
BENEFITS (PROPERTY)			
E4D	N	120	DIRECT PROGRAM SUPPORT PRIVATE
SCHOOL STUDENT			
E4E1	N	121	DIRECT PROGRAM SUPPORT OTHER
E4E2	N	122	DIRECT PROGRAM SUPPORT OTHER
(PROPERTY)			
STE4	N	123	DIRECT PROGRAM SUPPORT SUBTOTAL
TE5	N	124	CURRENT EXPENDITURES
E61	N	125	FACILITIES ACQUISITION NONPROPERTY
E62	N	126	FACILITIES ACQUISITION PROPERTY
(LAND & BUILDINGS)			
E63	N	127	FACILITIES ACQUISITION PROPERTY
(EQUIPMENT)			
STE6	N	128	FACILITIES ACQUISITION NONPROPERTY
& PROPERTY TOTAL			
E7A1	N	129	OTHER USE DEBT SERVICE INTEREST
E7A2	N	130	OTHER USE DEBT SERVICE
REDEMPTION			
STE7	N	131	OTHER USE DEBT SERVICE SUBTOTAL
E81	N	132	COMMUNITY SERVICE NONPROPERTY
E82	N	133	COMMUNITY SERVICE PROPERTY
E9A	N	134	DIRECT COST PROGRAM NON PUBLIC
SCHOOL			
E9B	N	135	DIRECT COST PROGRAM ADULT
EDUCATION			
E9C	N	136	DIRECT COST PROGRAM COMMUNITY
COLLEGE			
E9D	N	137	DIRECT COST PROGRAM OTHER
E91	N	138	DIRECT COST PROGRAM PROPERTY
STE9	N	139	DIRECT COST PROGRAM SUBTOTAL
TE10	N	140	PROPERTY TOTAL
TE11	N	141	TOTAL EXPENDITURES FOR EDUCATION
X12C	N	142	EXCLUSION FOR PL 100 297 TITLE I
X12D	N	143	EXCLUSION FOR PL 100 297 TITLE 1
CARRYOVER			
X12E	N	144	EXCLUSION FOR PL 100 297 TITLE VI

X12F	N	145	EXCLUSION FOR PL 100 297 TITLE VI
CARRYOVER			
TX12	N	146	TOTAL EXCLUSION FOR PL 100 297
NCE13	N	147	NET CURRENT EXPENDITURES
ADA	N	148	ADA (STATE AND NCES DEFINITION)
A14A	N	149	ADA (STATE DEFINITION)
A14B	N	150	ADA (NCES DEFINITION)
PPE15	N	151	PER PUPIL EXPENDITURES
MEMBR03	N		152 TOTAL STUDENT
IR1A	AN	153	IMP FLAG LOCAL REVENUE PROPERTY TAX
IR1B	AN	154	IMP FLAG LOCAL REVENUE NONPROPERTY TAX
IR1C	AN	155	IMP FLAG LOCAL REVENUE LOCAL GOVERNMENT PROPERTY TAX
IR1D	AN	156	IMP FLAG LOCAL REVENUE LOCAL GOVERNMENT NONPROPERTY TAX
IR1E	AN	157	IMP FLAG LOCAL REVENUE INDIVIDUAL TUITION
IR1F	AN	158	IMP FLAG LOCAL REVENUE TUITION FR LEA'S
IR1G	AN	159	IMP FLAG LOCAL REVENUE TRANSPORT FEES INDIVIDUAL
IR1H	AN	160	IMP FLAG LOCAL REVENUE TRANSPORT FEES LEA'S
IR1I	AN	161	IMP FLAG LOCAL REVENUE EARNINGS ON INVESTMENT
IR1J	AN	162	IMP FLAG LOCAL REVENUE FOOD SERVICE
IR1K	AN	163	IMP FLAG LOCAL REVENUE STUDENT ACTIVITIES
IR1L	AN	164	IMP FLAG LOCAL REVENUE OTHER REVS
IR1M	AN	165	IMP FLAG LOCAL REVENUE TEXTBOOK REVS
IR1N	AN	166	IMP FLAG LOCAL REVENUE SUMMER SCHOOL
ISTR1	AN	167	IMP FLAG LOCAL REVENUE SUBTOTAL
IR2	AN	168	IMP FLAG INTERMEDIATE REVENUES
IR3	AN	169	IMP FLAG STATE REVENUES
IR4A	AN	170	IMP FLAG RED REV DIRECT GRANTS
IR4B	AN	171	IMP FLAG FEDERAL REVENUE THRU STATE
IR4C	AN	172	IMP FLAG FEDERAL REVENUE THRU INTERMEDIATE AGENCIES
IR4D	AN	173	IMP FLAG FEDERAL REVENUE OTHER SOURCES
ISTR4	AN	174	IMP FLAG FEDERAL REVENUE SUBTOTAL
IR5	AN	175	IMP FLAG OTHER SOURCES OF REVENUE
ITR	AN	176	IMP FLAG TOTAL REVENUE FROM ALL SOURCES
IE11	AN	177	IMP FLAG INSTRUCTIONAL EXPENDITURE SALARIES
IE12	AN	178	IMP FLAG INSTRUCTIONAL EMPLOYEE BENEFITS

IE13	AN	179	IMP FLAG INSTRUCTIONAL
EXPENDITURE PURCHASED SERVICES			
IE14	AN	180	IMP FLAG INSTRUCTIONAL
EXPENDITURE TUITION			
IE15	AN	181	IMP FLAG INSTRUCTIONAL
EXPENDITURE TUITION TO OTHER LEA'S			
IE16	AN	182	IMP FLAG INSTRUCTIONAL
EXPENDITURE SUPPLIES			
IE17	AN	183	IMP FLAG INSTRUCTIONAL
EXPENDITURE PROPERTY			
IE18	AN	184	IMP FLAG INSTRUCTIONAL
EXPENDITURE OTHER			
ISTE1	AN	185	IMP FLAG INSTRUCTIONAL
EXPENDITURE SUBTOTAL			
IE11a	AN	186	IMP FLAG INSTRUCTIONAL
EXPENDITURE REGULAR PROGRAM SALARIES			
IE11b	AN	187	IMP FLAG INSTRUCTIONAL
EXPENDITURE SPECIAL EDUCATION SALARIES			
IE11c	AN	188	IMP FLAG INSTRUCTIONAL
EXPENDITURE VOCATIONAL SALARIES			
IE11d	AN	189	IMP FLAG INSTRUCTIONAL
EXPENDITURE OTHER PROGRAMS			
IE2	AN	190	IMP FLAG INSTRUCTIONAL
EXPENDITURE TEXTBOOKS			
IE212	AN	191	IMP FLAG SUPPORT EXPENDITURE
SALARY STUDENTS			
IE213	AN	192	IMP FLAG SUPPORT EXPENDITURE
SALARY INSTRUCTIONAL STAFF			
IE214	AN	193	IMP FLAG SUPPORT EXPENDITURE
SALARY GENERAL ADMINISTRATION			
IE215	AN	194	IMP FLAG SUPPORT EXPENDITURE
SALARY SCHOOL ADMINISTRATION			
IE216	AN	195	IMP FLAG SUPPORT EXPENDITURE
SALARY OPERATION & MAINTENANCE			
IE217	AN	196	IMP FLAG SUPPORT EXPENDITURE
SALARY STUDENT TRANSPORTATION			
IE218	AN	197	IMP FLAG SUPPORT EXPENDITURE
SALARY OTHER SERVICES			
ITE21	AN	198	IMP FLAG SUPPORT EXPENDITURE
SALARY SUBTOTAL			
IE222	AN	199	IMP FLAG SUPPORT EXPENDITURE
EMPLOYEE BENEFITS STUDENTS			
IE223	AN	200	IMP FLAG SUPPORT EXPENDITURE
EMPLOYEE BENEFITS INSTRUCTIONAL STAFF			
IE224	AN	201	IMP FLAG SUPPORT EXPENDITURE
EMPLOYEE BENEFITS GENERAL ADMINISTRATION			
IE225	AN	202	IMP FLAG SUPPORT EXPENDITURE
EMPLOYEE BENEFITS SCHOOL ADMINISTRATION			
IE226	AN	203	IMP FLAG SUPPORT EXPENDITURE
EMPLOYEE BENEFITS OPERATION & MAINTENANCE			
IE227	AN	204	IMP FLAG SUPPORT EXPENDITURE
EMPLOYEE BENEFITS PUPIL TRANSPORTATION			
IE228	AN	205	IMP FLAG SUPPORT EXPENDITURE
EMPLOYEE BENEFITS OTHER SERVICES			

ITE22	AN	206	IMP FLAG SUPPORT EXPENDITURE
EMPLOYEE BENEFITS SUBTOTAL			
IE232	AN	207	IMP FLAG SUPPORT EXPENDITURE
PURCHASED SERVICES STUDENTS			
IE233	AN	208	IMP FLAG SUPPORT EXPENDITURE
PURCHASED SERVICES INSTRUCTIONAL STAFF			
IE234	AN	209	IMP FLAG SUPPORT EXPENDITURE
PURCHASED SERVICES GENERAL ADMINISTRATION			
IE235	AN	210	IMP FLAG SUPPORT EXPENDITURE
PURCHASED SERVICES SCHOOL ADMINISTRATION			
IE236	AN	211	IMP FLAG SUPPORT EXPENDITURE
PURCHASED SERVICES OPERATION & MAINTENANCE			
IE237	AN	212	IMP FLAG SUPPORT EXPENDITURE
PURCHASED SERVICES PUPIL TRANSPORTATION			
IE238	AN	213	IMP FLAG SUPPORT EXPENDITURE
PURCHASED SERVICES OTHER SERVICES			
ITE23	AN	214	IMP FLAG SUPPORT EXPENDITURE
PURCHASED SERVICES SUBTOTAL			
IE242	AN	215	IMP FLAG SUPPORT EXPENDITURE
SUPPLIES STUDENTS			
IE243	AN	216	IMP FLAG SUPPORT EXPENDITURE
SUPPLIES INSTRUCTIONAL STAFF			
IE244	AN	217	IMP FLAG SUPPORT EXPENDITURE
SUPPLIES GENERAL ADMINISTRATION			
IE245	AN	218	IMP FLAG SUPPORT EXPENDITURE
SUPPLIES SCHOOL ADMINISTRATION			
IE246	AN	219	IMP FLAG SUPPORT EXPENDITURE
SUPPLIES OPERATION & MAINTENANCE			
IE247	AN	220	IMP FLAG SUPPORT EXPENDITURE
SUPPLIES PUPIL TRANSPORTATION			
IE248	AN	221	IMP FLAG SUPPORT EXPENDITURE
SUPPLIES OTHER SERVICES			
ITE24	AN	222	IMP FLAG SUPPORT EXPENDITURE
SUPPLIES SUBTOTAL			
IE252	AN	223	IMP FLAG SUPPORT EXPENDITURE
PROPERTY STUDENTS			
IE253	AN	224	IMP FLAG SUPPORT EXPENDITURE
PROPERTY INSTRUCTIONAL STAFF			
IE254	AN	225	IMP FLAG SUPPORT EXPENDITURE
PROPERTY GENERAL ADMINISTRATION			
IE255	AN	226	IMP FLAG SUPPORT EXPENDITURE
PROPERTY SCHOOL ADMINISTRATION			
IE256	AN	227	IMP FLAG SUPPORT EXPENDITURE
PROPERTY OPERATION & MAINTENANCE			
IE257	AN	228	IMP FLAG SUPPORT EXPENDITURE
PROPERTY PUPIL TRANSPORTATION			
IE258	AN	229	IMP FLAG SUPPORT EXPENDITURE
PROPERTY OTHER SERVICES			
ITE25	AN	230	IMP FLAG SUPPORT EXPENDITURE
PROPERTY SUBTOTAL			
IE262	AN	231	IMP FLAG SUPPORT EXPENDITURE
OTHER INSTRUCTIONAL STUDENTS			
IE263	AN	232	IMP FLAG SUPPORT EXPENDITURE
OTHER INSTRUCTIONAL STAFF			



IE264	AN	233	IMP FLAG SUPPORT EXPENDITURE
OTHER GENERAL ADMINISTRATION			
IE265	AN	234	IMP FLAG SUPPORT EXPENDITURE
OTHER SCHOOL ADMINISTRATION			
IE266	AN	235	IMP FLAG SUPPORT EXPENDITURE
OTHER OPERATION & MAINTENANCE			
IE267	AN	236	IMP FLAG SUPPORT EXPENDITURE
OTHER PUPIL TRANSPORTATION			
IE268	AN	237	IMP FLAG SUPPORT EXPENDITURE
OTHER SERVICES			
ITE26	AN	238	IMP FLAG SUPPORT EXPENDITURE
OTHER SUBTOTAL			
ISTE22	AN	239	IMP FLAG SUPPORT EXPENDITURE
SUBTOTAL STUDENTS			
ISTE23	AN	240	IMP FLAG SUPPORT EXPENDITURE
SUBTOTAL INSTRUCTIONAL STAFF			
ISTE24	AN	241	IMP FLAG SUPPORT EXPENDITURE
SUBTOTAL GENERAL ADMINISTRATION			
ISTE25	AN	242	IMP FLAG SUPPORT EXPENDITURE
SUBTOTAL SCHOOL ADMINISTRATION			
ISTE26	AN	243	IMP FLAG SUPPORT EXPENDITURE
SUBTOTAL OPERATION & MAINTENANCE			
ISTE27	AN	244	IMP FLAG SUPPORT EXPENDITURE
SUBTOTAL PUPIL TRANSPORTATION			
ISTE28	AN	245	IMP FLAG SUPPORT EXPENDITURE
SUBTOTAL OTHER SERVICES			
ISTE2T	AN	246	IMP FLAG SUPPORT EXPENDITURE
TOTAL SUPPORT SERVICES			
IE3A11	AN	247	IMP FLAG NONINSTRUCTIONAL SERVICE
FOOD SERVICES SALARY			
IE3A12	AN	248	IMP FLAG NONINSTRUCTIONAL SERVICE
FOOD SERVICES EMPLOYEE BENEFITS			
IE3A13	AN	249	IMP FLAG NONINSTRUCTIONAL SERVICE
FOOD SERVICES PURCHASES			
IE3A14	AN	250	IMP FLAG NONINSTRUCTIONAL SERVICE
FOOD SERVICES SUPPLIES			
IE3A2	AN	251	IMP FLAG NONINSTRUCTIONAL SERVICE
FOOD SERVICES PROPERTY			
IE3A16	AN	252	IMP FLAG NONINSTRUCTIONAL SERVICE
FOOD SERVICES OTHER			
IE3A1	AN	253	IMP FLAG NONINSTRUCTIONAL SERVICE
FOOD SERVICES SUBTOTAL			
IE3B11	AN	254	IMP FLAG NONINSTRUCTIONAL SERVICE
ENTERPRISE SALARY			
IE3B12	AN	255	IMP FLAG NONINSTRUCTIONAL SERVICE
ENTERPRISE EMPLOYEE BENEFITS			
IE3B13	AN	256	IMP FLAG NONINSTRUCTIONAL SERVICE
ENTERPRISE PURCHASE SERVICES			
IE3B14	AN	257	IMP FLAG NONINSTRUCTIONAL SERVICE
ENTERPRISE SUPPLIES			
IE3B2	AN	258	IMP FLAG NONINSTRUCTIONAL SERVICE
ENTERPRISE PROPERTY			
IE3B16	AN	259	IMP FLAG NONINSTRUCTIONAL SERVICE
ENTERPRISE OTHER			

IE3B1	AN	260	IMP FLAG NONINSTRUCTIONAL SERVICE
ENTERPRISE SUBTOTAL			
ISTE3	AN	261	IMP FLAG NONINSTRUCTIONAL SERVICE
TOTAL			
IE4A1	AN	262	IMP FLAG DIRECT PROGRAM SUPPORT
TEXTBOOKS			
IE4A2	AN	263	IMP FLAG DIRECT PROGRAM SUPPORT
TEXTBOOKS (PROP)			
IE4B1	AN	264	IMP FLAG DIRECT PROGRAM SUPPORT
TRANSPORTATION			
IE4B2	AN	265	IMP FLAG DIRECT PROGRAM SUPPORT
TRANSPORTATION (PROP)			
IE4C1	AN	266	IMP FLAG DIRECT PROGRAM SUPPORT
EMPLOYEE BENEFITS			
IE4C2	AN	267	IMP FLAG DIRECT PROGRAM SUPPORT
EMPLOYEE BENEFITS (PROP)			
IE4D	AN	268	IMP FLAG DIRECT PROGRAM SUPPORT
PRIVATE SCHOOL STUDENT			
IE4E1	AN	269	IMP FLAG DIRECT PROGRAM SUPPORT
OTHER			
IE4E2	AN	270	IMP FLAG DIRECT PROGRAM SUPPORT
OTHER (PROPERTY)			
ISTE4	AN	271	IMP FLAG DIRECT PROGRAM SUPPORT
SUBTOTAL			
ITE5	AN	272	IMP FLAG CURRENT EXPENDITURES
IE61	AN	273	IMP FLAG FACILITIES ACQUISITIONS
NON PROPERTY			
IE62	AN	274	IMP FLAG FACILITIES ACQUISITIONS
PROPERTY(LAND/BUILDINGS)			
IE63	AN	275	IMP FLAG FACILITIES ACQUISITIONS
EQUIPMENT			
ISTE6	AN	276	IMP FLAG FACILITIES ACQUISITIONS
TOTAL			
IE7A1	AN	277	IMP FLAG OTHER USE DEBT SERVICE
INTEREST			
IE7A2	AN	278	IMP FLAG OTHER USE REDEMPTION
ISTE7	AN	279	IMP FLAG OTHER USE DEBT SERVICE
SUBTOTAL			
IE81	AN	280	IMP FLAG COMMUNITY SERVICE NON
PROPERTY			
IE82	AN	281	IMP FLAG COMMUNITY SERVICE
PROPERTY			
IE9A	AN	282	IMP FLAG DIRECT COST PROGRAM NON
PUBLIC SCHOOL			
IE9B	AN	283	IMP FLAG DIRECT COST PROGRAM
ADULT EDUCATION			
IE9C	AN	284	IMP FLAG DIRECT COST PROGRAM
COMMUNITY COLLEGE			
IE9D	AN	285	IMP FLAG DIRECT COST PROGRAM
OTHER			
IE91	AN	286	IMP FLAG DIRECT COST PROGRAM
PROPERTY			
ISTE9	AN	287	IMP FLAG DIRECT COST PROGRAM
SUBTOTAL			
ITE10	AN	288	IMP FLAG PROPERTY TOTAL

ITE11	AN	289	IMP FLAG TOTAL EXPENDITURES FOR
EDUCATION			
IX12C	AN	290	IMP FLAG EXCLUSIVE FOR PL 100 297
CHAPTER 1			
IX12D	AN	291	IMP FLAG EXCLUSIVE FOR PL 100 297
CHAPTER 1 CARRY OVER			
IX12E	AN	292	IMP FLAG EXCLUSIVE FOR PL 100 297
CHAPTER 2			
IX12F	AN	293	IMP FLAG EXCLUSIVE FOR PL 100 297
CHAPTER 2 CARRY OVER			
ITX12	AN	294	IMP FLAG TOTAL EXCLUSION FOR PL
100 297			
INCE13	AN	295	IMP FLAG NET CURRENT EXPENDITURES
IADA	AN	296	IMP FLAG ADA (STATE AND NCES
DEFINITION)			
IA14A	AN	297	IMP FLAG ADA (STATE DEFINITION)
IA14B	AN	298	IMP FLAG ADA (NCES DEFINITION)
IPPE15	AN	299	IMP FLAG PER PUPIL EXPENDITURES
IMEMBR03	AN	300	IMP FLAG TOTAL STUDENT