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ABSTRACT

Fesults are presented of an onsite review of data gathered in 1971 by the Consolidated Program Information Report * (CPIR), a survey instrument designed to fill the data needs of the Office of Education and state education agencies in relation to federally funded elementary and secondary education programs. This validation and error analysis of CPIR data was undertaken to examine the existence of both systematic and random errors in data reported on the CPIR forms; to suggest changes in procedures, forms, concepts, and instructions; and to identify the needs for further research in validity study areas. In the beginning sections of the study the methodology is described, and the analysis of the case study materials that were collected during site visits is presented, including a discussion of commonalities and trends acress local education agencies (DEAs) and states. Chapter 4 presents an analysis of the discrepancies found between the data collected in the study and those originally submitted by the LEA'. Chapter 5 contains a series of recommendations for changes in the CPIR instruments, procedures, and instructions. The reasons for the recommendations are documented and the impact on the CPIR data-collection effort is discussed both in terms of ease of collection and data accuracy. (Author/MLF)

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THE 1971 CONSOLIDATED PROGRAM INFORMATION REPORT--A PILOT STUDY OF STATE SURVEY PRACTICES

> FINAL REPORT July 24, 1974

Prepared for the National Center for Education Statistics, Education Division, Department of Health, Education, and Welfare, under Contract No. OEC-0-72-5238, by the RMC Research Corporation. Since contractors undertaking such projects are encouraged to express professional judgment, their points of view do not necessarily represent positions or policies of the Government and no official endorsement should be inferred.

U.S. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE Caspar W Weinberger, Secretary

Education Division

Virginia Y Trotter, Assistant Secretary for Education

National Center for Education Statistics Francis C Nassetta, Acting Administrator



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"The purpose of the Center shall be to collect and disseminate statistics and other data related to education in the United States and in other nations. The Center shall ... collect, collate, and, from time to time, report full and complete statistics on the conditions of education in the United States; conduct and publish reports on specialized analyses of the meaning and significance of such statistics; ... and review and report on education activities in foreign countries."—Section 406(b) of the General Education Provisions Act, as amended (20 U.S.C. 1221e-1).

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FOREWORD

This report presents the results of an on-site review of data gathered in 1971 by the Consolidated Program Information Report, a survey instrument designed to fulfill the data needs of the Office of Education and State education agencies in relation to federally funded elementary and secondary education programs.

The National Center for Education Statistics (NCES) appreciates the work of the contracting agency—RMC Research Corporation—which performed the study. NCES personnel—Anita Turner, Harold Nisselson, and the undersigned—provided guidance in the performance of the study.

Yeuell Y. Harris, Chief Survey Design and Implementation Branch Division of Intergovernmental Statistics





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i INTRODUCTION

In June 1969, representatives of the Council of Chief State School Officers and the U.S. Office of Education (USOE) signed a joint work plan to "reduce overlap in Federal reporting requirements and to increase the usefulness of data collected for planning and evaluation purposes." To this end the Joint Federal-State Task Force on Evaluation agreed to implement a common survey instrument designed to meet the basic, common management requirements of the Office of Education (OE) and the State education agencies (SEA's) for evaluating elementary and secondary education programs.

This reporting and evaluation system was designed for Elementary and Secondary Education Act (ESEA) Titles I, II, III, V, VI, VII, VIII; National Defense Education Act (NDEA) Title III; the Vocacional Education Act (VEA) Amendment of 1968; Adult Basic Education (ABE); Follow Through; and Civil Rights Act (CRA) Title IV.

In order to measure the quantitative impact of these federally aided programs, the Consolidated Program Information Report (CPIR) was developed and is sent annually to a sample of local education agencies (LEA's) throughout the country.

The CPIR collects statistical information on the following:

- number of children and number of schools in the district by pupil population groups, grade levels, and services and activities provided;
- number of staff members by activity and pupil population group served, number of staff members participating in Federal programs, and Federal expenditures for inservice training by source of funds;
- dollars expended, by source of funds, on pupil population groups, services or activities, and by age/grade level; and
- supplemental information appropriate to specific programs, such as ESEA Title III.

Since the CPIR is intended to collect uniform data from each of the 2,000 local public school districts in the sample, the National Center for Education Statistics (NCES) was concerned that the data gathered yield an accurate picture of the impact of various programs on target populations. Data validity is important because the data are intended to be a basis of program and budget recommendations made to Congress by OE.



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Yet, as anyone who has dealt with surveys is aware, not all questions are interpreted in the same way by different people, nor are all data always reported accurately. Variations in the accounting systems employed by the LEA's and States, differences in definitional terms, and other factors have caused the quality of some data to be suspect. Therefore, NCES contracted with RMC Research Corporation (RMC) in June 1972 to conduct a field validation and an error analysis of the CPIR data.

This validation and error analysis of CPIR data was undertaken to accomplish three objectives:

- To examine the existence of both systematic and random errors in data reported on the CPIR forms.
- To suggest changes in CPIR procedures, forms, concepts, instructions, etc., in order to prevent errors from being repeated in future surveys.
- 3. To identify the needs for further research in validity study areas.

The results of this study are presented in this volume.

Chapter 2 describes the methodology RMC utilized in performing the study, discussing both the theoretical questions which underlie the study and the practical problems RMC faced and solved.

Chapter 3 presents the analysis of the case study materials which were collected during site visits. Included in this chapter is a discussion of commonalities, trends across LEA's and States, etc.

Chapter 4 presents an analysis of the discrepancies found between the data collected by RMC and those originally submitted by the LEA.

Chapter 5 contains a series of recommendations for changes in the CPIR instruments, procedures, and instructions. The reasons for the recommendations are documented and the impact on the CPIR data-collection effort has been discussed both in terms of ease of collection and data accuracy.

A series of appendixes presenting specialized materials developed during the study is included. Appendix A contains the Interview Guidelines and CPIR Worksheets, appendix B consists of the site-visit reports prepared as a result of our visits to the LEA's, and appendix C consists of the error-resolution sheets completed by RMC showing the data collected by RMC, the data submitted by the LEA's, the magnitude of the difference, and the reason for the discrepancy.



2. METHODOLOGY

Overview

In performing the validation study on the 1971 Consolidated Program Information Report, RMC followed a certain sequence of events necessary for completion. The first step RMC undertook was to develop a model, which was accomplished in two phases: Phase I, the response-error model, and phase II, the methodological model. The second step in the study was to develop the analysis plan, designed to allow RMC to search for two error distributions:

- distribution of errors by questionnaire data element, and
- distribution of errors by type of error.

The third step was to develop the data-collection methodology, which consisted of an interview with the person who originally completed the CPIR instrument for 1971 and an independent completion of the CPIR by an RMC staff member utilizing basic data sources available at the LEA. In accomplishing this, RMC assembled a package of instruments consisting of a series of interview guidelines, the original CPIR 1971, and a series of worksheets developed to allow RMC to go from the basic data sources at the LEA to the CPIR instrument. The next step in the study was selecting the sample LEA's RMC would visit. NCES accomplished the sample selection, choosing with the purpose of providing a broad range of LEA characteristics. After developing the methodology, RMC made the site visits, conducted the interviews, and collected the basic CPIR data. Following this, RMC processed the data and completed the CPIR for each of the LEA's visited. The final step in the study was to analyze the data, developing the distribution of errors, assigning causes to each, and developing a series of recommendations for changes in the CPIR instruments, procedures, and instructions.

Sample

At the outset of the study, RMC anticipated visiting 36 sites, 4 in each of 9 States. The plan of visiting 36 sites for data collection was based on the original estimate contained in the RFP of 2 man-days required at each site. However, RMC found that the early site visits required 8 man-days per site, and the sample was therefore reduced to 10 sites. Table 1 shows the number of pupils and the amount of State, local, and Federal funding for each district visited.

Procedures for Site Visits

Realizing that in order to receive maximum benefits from the site visits at the LEA level, all data collections must take place in an open atmosphere that was



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Table 1

LEA DATA-COLLECTION SITES

Total Federal Expenditures	\$ 36,491	086,69	45,887	(See Site Visit Report)	, 223,537	26,806	300,400	133,776	216,969	32,400	
Total State and . Local Expenditures	\$ 2,782,415	2,300,849	1,477,906	(See Site Visit Report)	12,231,958	1,411,615	3,522,738	1,864,883	11,347,364	849,714	
Public School Enrollment	2,917	2,281	2,132	192,458	8,066	955	3,537	3,419	8,510	1,032	
Site	State A, District A	State B, District B	State B, District C	District J	State C, District D	State C, District E	State D, District F	State D, District G	State E, District H	State E, District I	

not threatening to LEA personnel, RMC began by contacting by telephone the CPIR representative in each of the selected States. The telephone conversations were followed by letters confirming the contents of the telephone conversations, specifically delineating the type of information the participants would be requested to provide during the interview, and identifying the LEA's selected in the State. RMC followed a similar procedure for each of the LEA's selected, first contacting them by telephone and then following with letters.

The first step in the validation of the data submitted on the 1971 CPIR was to conduct an interview with the individual who had actually completed the form. When this was impossible, the interview was conducted with the individual who was currently responsible for the LEA's data-collection and reporting efforts. The interview was structured by the interview guidelines (contained in appendix A) and consisted of 26 questions focusing on some of the known areas of confusion (discussed in OE's report on the 1972 CPIR briefing sessions), as well, as an analysis of the errors occurring most frequently in the 1970 CPIR. Additional data were collected concerning background information on the LEA's accounting system (degree of computerization, use of HEW Handbook II, etc.). This CPIR interview procedure was designed to detect and guard against the principal causes of error in the original survey. For example, RMC attempted to ensure that the definitions of the various categories were understood and properly applied. Moreover, when exact expenditure information was not available in the LEA records, RMC attempted to determine whether it was applied uniformly. RMC took care to ensure that interviewer error was minimized by using personnel thoroughly familiar with both the CPIR and school-system data.

The second step in the validation study was to complete a CPIR for the 1970-71 school year, using the LEA's basic data sources. In moving from these basic data sources to a properly completed CPIR, RMC utilized the 18 worksheets and their accompanying instructions, also included in appendix A. These worksheets, revised after each pretest, proved fully adequate for collecting and reporting the CPIR data. Thus, the major thrust of the site visit was to gather data which could be compared to the data previously submitted by the LEA to OE. Comparisons were made while still in the field, and discrepancies were resolved where possible.

On returning to the office, RMC completed each of the CPIR's, made comparisons, and attempted to resolve all the data inconsistencies. Where this was not possible, RMC either contacted the LEA's by telephone with the questions or visited the LEA again.

Materials Developed

In performing this study, RMC developed a comprehensive package of data-collection instruments. The rationale for this was twofold: First, to ensure the collection of accurate data across LEA's and, second, to ensure consistency among the various analysts who were utilized in the data-collection effort. The materials consisted of three separate sections: the interview guidelines, the CPIR instrument for 1971, and a package of 18 worksheets and their accompanying instructions. All of the instruments developed by RMC have been included in appendix A.



The interview guidelines were developed in four basic sections. The first section consisted of questions concerning general information about the school district. Questions in this section included a listing of the Federal programs that were in operation during the year, the individuals who were responsible for the completion of the CPIR, the role of the State in assisting the LEA's in completing the CPIR, and information on the necessity for estimating and prorating The second section contained questions concerning the pupils and schools section of the CPIR. This section was designed to collect information about the methods the LEA's used to obtain a nonduplicate account of Federal program participants and to learn the definitions the LEA used for terms such as "low-income participating students," "most significant treatment," "general elementary and secondary students," etc. The third section of the interview guidelines comprised questions on staffing. The major item reviewed here was whether the LEA included in its staffing matrixes all staff members assigned to Federal projects whether wholly, partially, or not at all paid by Federal funds. The last section of the guidelines consisted of a series of questions concerning the program expenditures by the LEA, such as the LEA treatment of carryover funds from the preceding or current year, the method utilized to determine the amount of money spent in each of the various subject areas included in direct educational services, and whether the LEA utilized the CPIR instruction manual and HEW Handbook II classification of accounts.

The second section of the CPIR validation study instrument consisted of the original 1971 CPIR. This instrument was used in its original form to permit RMC to collect data comparable to those submitted by the LEA originally and to make direct comparisons while searching for errors.

The third section of instruments developed by RMC consisted of a package of data-collection worksheets and their accompanying instructions. This package specified the steps necessary for transferring existing source data from original documents at an LEA to the CPIR. These worksheets were designed to permit the analysts to record a summary of programs in operation, including the number of pupils involved in both the regular and summer terms, information concerning the nonpublic school participation in the programs, the number of staff members assigned to programs, the training conducted for staff members, expenditures by service and activity (following the HEW Handbook II definitions), and State and local spending during the school year 1970-71.

Data Processing

The data processing which RMC performed consisted of two phases. The first phase was to complete a case study for each of the sites visited, to provide qualitative information about the LEA, the Federal programs in existence, and the relationship of the CPIR to local accounting methods. RMC designed an outline allowing development, from the data collected onsite and the responses to the questions in the interviews, of a consistent report for each of the LEA's. The outline is given in table 2. The site-visit reports have been included as appendix B to this report. The second section of the data-processing aspect of this study was quantitative in nature, consisting of the determination of errors in the data collected.

RMC's format for presenting the data collected onsite and the errors found in the data is shown in table 3, a table shell for error resolution. The completed table shells have been included as appendix C to this report. These tables were prepared to permit RMC to determine the gross and net error rates, for each data element in the CPIR.

Description of the Analyses

As previously stated, RMC searched for two distributions of errors:

- those by questionnaire data element, and
- those by type of error.

Consequently, we concentrated our analysis on those areas appearing with high frequency. In the first case, we reviewed those data elements in which errors were most frequently made regardless of the type or cause of error. From this review, RMC determined which data element or columns, matrixes, or sections contained the greatest error in the CPIR 1971 and thus deserved the most careful review in the CPIR 1972 and 1973 analyses. A review of the frequency of each type of error (arithmetic, transcription, etc.) allowed RMC to determine whether a need existed for special instructions.

Basic statistical analyses focused on the computation of gross difference rates and net difference rates for items reported in the CPIR and also for such classes of items as expenditures, staffing, and participation. Difference rates were computed between the RMC-validated data and the school-district-reported data. Whenever there were wide differences between the actual data and the reported data, RMC conducted a resolution interview to determine the cause of the error. We realize that with the small sample this statistical analysis is not totally conclusive. However, it can provide necessary directions for a full-scale implementation of the study. An analysis of the case study materials RMC collected during the study is presented in chapter 3 and an evaluation of all the errors is presented in chapter 4.



Table 2

LEA SITE VISIT REPORT OUTLINE

I. School district description

A: Size

- 1. Pupils--total, elementary, secondary
- 2. Staff--total
- 3. Expenditures -- State and local
- 4. Schools--elementary, secondary
- B. Federal funding--amount (1970-71)

 Type/source of funds

Table 1: Operating Federal Programs: 1970-71

Fed. Program	Expenditures 9/1970-8/1971

🖎 . LEA contacts

- 1. Person and title
- 2. Type of assistance provided
- II. Description of school district records
 - A. Pupil records
 - B. Staffing records
 - C. Expenditure records
- III. Description of the LEA process of completing the CPIR
 - A. Introduction
 - 1. Who completed CPIR, title
 - 2. Time required
 - 3. Assistance provided by State
 - 4. Estimation vs. actual data
 - 5. Problems encountered
 - B. Pupils and schools
 - "C. Staffing

 2 3

D. Expenditures



Table 3

TABLE SHELL FOR ERROR RESOLUTION

Incorrectly Reported Data

ÇP	IR Loca	tion	- (CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
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As described in chapter 2 and discussed in detail in appendix B, RMC visited a cross section of school districts during the course of the study. The school districts were quite varied in their characteristics, as may be seen below:

• The school districts ranged in size from 955 to 192,458 students, with distribution by stratum as follows:

Stratum	1	~2
Stratum	2	. ∙ 0
Stratum	3	. 0
Stratum	4	4
Stratum	5	5

Total expenditures per pupil varied from \$584 to \$1,544.

• Federal revenues per pupil ranged from \$12.51 to \$84.93.

Nonpublic schools in six school districts were not involved in Federal programs but they did participate in five LEA's, their participation ranging from eight pupils in one district to thousands of pupils in some others.

• CPIK completion varied as follows:

LEA only 7
SEA only 2
LEA and SEA 1
LEA and USOE 1

Thus, while the sample was not large enough to permit statistically valid statements to be made, it did provide a broad range of characteristics which allowed RMC to search for errors of all types and causes, a condition which would not have been possible with a more uniform sample.

In general, the individual who completed the CPIR at the LEA was quite predictable: at large LEA's, the CPIR was completed in the office of statistical services, while in the smaller LEA's, the CPIR was completed by the coordinator of Federal programs, often the ESEA Title I director. In completing the CPIR, the respondent would rarely search for data that were not immediately at hand, often strongly relying on project applications and budgets rather than final reports and actual expenditures. The former data sources often presented the projected data in a format which permitted it to be transferred to the CPIR much more easily than the latter sources. Even though the respondents generally realized the inherent

limitations of the use of applications and budgets in reporting project-end data, they are likely to continue to utilize these sources as long as the formats remain similar and as long as the CPIR is viewed as a significant imposition.

With regard to this latter observation, the CPIR seriously suffers from three strongly held criticisms:

- l. The size of the instrument in terms of the detail required is too great.
- 2. There is a considerable amount of redundancy both within the CPIR and between the CPIR and other data-collection efforts.
- 3. The data are collected but never used.

The first criticism (that of the size of the instrument) is one that was voiced by each respondent interviewed during the study. The CPIR instrument of 45 pages combined with the 66-page instruction manual comprises an imposing package for the respondent, expecially for the small school districts which have limited staff. The quantity of data requested and the detail required place a strain on the staffs of all school districts included in the sample. One comment made by a school district included in the 1970 CPIR reflects the feelings of a number of LEA's, stating that: "Any reporting program that must have 70 pages of instructions for form completion is in need of massive and immediate change."

That the CPIR results in a great degree of redundancy is also a very common opinion. RMC saw an example of the reason for this feeling during the visit to a State education agency in New England. RMC learned that the State department of education requires that school districts complete and submit to the State over 170 forms of varying length and complexity concerning the operation of its programs throughout the year. In addition to these forms, many school districts are required to complete the Statistical Survey of Elementary Schools (SSES), various sections of the Elementary-Secondary General Information System (ELSEGIS), the Census of Government Survey of Local Government Finances and Employment--Local School and College Systems, the CPIR and other Federal forms. As each of these forms, collects similar types of data in terms of school-district descriptors and participation, staffing, and expenditures of Federal and other school district programs, respondents viewed them as merely repetitive and resented them.

The final general criticism deals with the uses to which the data are put. Once the CPIR is completed by the school district, it loses contact with the data completely. Contact is not maintained between OE and the respondent concerning the validity of the data submitted, nor do the school districts receive a copy of the reports produced from the data. On a survey of the magnitude of the CPIR, it is essential that school districts be made to feel that their efforts contribute significantly to the improvement of educational programs. One or both of these approaches would solve this problem. In this light, almost all of the individuals with whom RMC had contact welcomed the validity study performed by RMC for NCES, not merely because it involved a search for errors in the CPIR, but mainly because someone was interested amough in the problems and opinions of the SEA and LEA personnel to ask.

In addition to these general comments, some more specific comments regarding the CPIR sections included:

Various individuals complete the CPIR: While the respondent for the CPIR is generally the coordinator of Federal programs, often different persons would complete different portions of the CPIR, yielding inconsistent results among sections. This was especially the case in the medium-sized school districts where the coordinator of Federal programs felt he lacked sufficient data to respond to the form without assistance.

Many programs are not reported: This observation was true in almost every State visited. The individual who completed the CPIR would enter all the programs he could remember (usually the large programs in terms of dollars), but this often meant that he missed some programs, especially the small ones. Programs that were not reported include Drug Education, National Forest-Shared Revenues, ESEA Title III, and Vocational Education. When this is combined with the next two general observations, it becomes evident that there is a serious amount of underreporting on the CPIR.

Programs operated by intermediate agencies are not reported: Unless the school district is directly responsible for administrating a program and has actually received program funds, the program is frequently not reported on the CPIR. An example of this is the case of the LEA's visited in a north-central In these school districts, the ESEA Title III, Neighborhood Youth Corps, and Head Start programs were all operated by intermediate agencies about which the district had no information. Thus, this was a problem for validation of the CPIR's, as the LEA's had no records to indicate the existence of these programs and they were discovered only through considerable research. no way to be certain that all of the programs were reported eyen with the effort that was put forth. The CPIR instrument requests a count of pupils: "who participated in Federal programs," implying that participation in all Federal programs listed in the Instruction Manual should be included. The Instruction Manual, on the other hand, lists "Federal sources from which your district may be receiving funds," indicating that the determining criterion is the district's receipt of funds. NCES should decide whether programs of this type are to be included and, if so, instructions to this effect should be included in the CPIR, as current instructions are ambiguous at best.

Programs operated by nonpublic school districts are often not reported:
Public school systems believe that the response burden for the Federal programs they operate is great enough without the extra effort required to report programs operated by nonpublic schools. In some cases, the school district would contact the nonpublic school for data, but this was usually done by telephone with a minimal amount of information required. A specialized collection method should be developed to gather data from nonpublic schools, as discussed in chapter 5.

Joint State-Federal programs are usually reported incorrectly: For programs that are completely funded by State or Federal sources, school districts can manage data reporting. Those programs that are funded jointly by the State and Federal Governments present a serious problem for the respondents, however. For the support of programs such as school lunch and vocational education, school districts



typically receive one check from the State with neither the source of funds nor the portion provided by the State and Federal Governments shown. The result of this condition is that school districts typically report the programs as funded entirely out of State or Federal sources, with the tendency toward the latter.

The fiscal and academic years typically do not coincide: This is not a new problem with the CPIR, and has been obvious for some time. Unfortunately, some school districts are still not aware of the discrepancy, especially those small districts that only occasionally complete the CPIR. The adjustment of all data (especially financial) to the time frame required for the CPIR is a genuine burden for the respondents, and few do it correctly. Even when the conversion from one year to the other was attempted, items such as FICA, State retirement, and insurance payments which are made quarterly, and goods and services for which the invoice is paid in a different time period, are rarely handled correctly. Where the summer programs are approximately the same size and provide the same services using similar inputs, the differences are small. This obviously is not the case where program size or emphasis changes. The time frame must be stressed and noted in large type on the form. Instructions should be written to assist the school districts in translating their fiscal year to the CPIR reporting year.

The remedial/nonremedial split is arbitrary: With the changes in teaching techniques and the proliferation of specialized programs, the distinction between what is remedial and what is nonremedial is becoming increasingly blurred. What may once have been clear has now become a matter of judgment, and often it was not possible to be completely certain of the proper category in which to place a given program. This problem has been resolved in the 1972 CPIR.

Staffing section is extremely difficult, if not impossible, to complete accurately: By far the most difficult section of the CPIR to validate (and, from our interviews, to complete) was the staffing section. The two major difficulties were with staff "involved" in the programs and staff training. The definition of the term involved is not specified and the word may be interpreted to include only those who teach, administer, or observe in the classroom. The full-time equivalent approach taken in the 1972 CPIR will help, but may over- or understate the involvement depending on iterpretation. Also, a definition is needed to determine how far up the administrative ladder the respondent should report administrative Theoretically, at least, the superintendent of schools in a large system is involved in the ESEA Title I program, although his level of involvement is likely to be quite low. RMC believes that the approach to be taken in the CPIR staffing section should be such that whatever data are reported are accurate and can be validated. "Involved with," "assigned to," and "engaged in" are extremely loose and subject to wide interpretation. We suggest that the reporting of staff should be limited to paid staff only, with provisions made to handle all others if justified by user need.

Staff training was equally difficult. Formal training sessions held away from the school district will usually be reported, as expenditures will have been made, but formal training in-house or more casual training programs will be missed or ignored. The latter is especially true when there are no direct costs incurred for the training. A statement is needed concerning the types of training to be included (e.g., 1-hour discussion sessions) in a succinct fashion, with the clear

understanding that a large proportion of the training will remain unreported.

Allocations rather than expenditures are often reported: It is typically much easier for the school districts to complete the CPIR if they work from program applications than to research interim and final reports and other records for actual data. Unfortunately, the differences between the data found in these two sources are substantial, with applications proving to be very inaccurate sources. In cases where the State completes the forms, applications are generally used because final reports are often not available. It is critical to stress in the CPIR that actual expenditures are to be reported, not proposed expenditures as shown in project applications.

Total number of participants is difficult to ascertain: The CPIR instructions are not specific as to whether it is interested in the number of program participants at a given point in time, or whether the figure is to include the total number of students served, or perhaps something in between, such as a modified fulltime equivalent. Naturally, the difference in the data reported can be substant-If a program provides services for 30 different pupils each month, it would be possible to report either 30 (for students at a point in time or for FTE) or 270 (30 different pupils in each of 9 months). Specific problems are encountered with reporting participation in general programs (those not specifically designed to meet the needs of a particular population group), such as school lunch, ESEA Title IV, and NDEA Title III. It appears to be clear through the site visits that each student in a school district received services from these programs when they were in operation, if only for a few lunches or books or equipment purchased through Federal programs. Further, no account is taken of the fact that the program may be serving two types of participants whose training may vary considerably in length and/or intensity. Both would be reported identically under the current format. Some survey forms have been designed to take into account both the primary and secondary participants in Federal projects, emphasizing the former and yielding a measure of the intensity of services provided. RMC believes that a strict definition participation should be made that is consistent with user need.

The subject area breakdown is arbitrary: With the introduction of new teaching approaches and comprehensive programs, the distinctions among the various basic skills listed in matrixes 5-12 (i.e., English language arts, reading, and social science/social studies, and natural science and mathematics) are not clear and pupil allocation becomes quite arbitrary. The answer to the problem is unclear, but NCES should be aware of the difficulties existing in this area and should be certain that the subject areas are included only to the extent that they are responsive to user need.

Incomplete program orientation: In validating the CPIR, all record checks were made using program-related data. In translating that to the CPIR only the expenditure and staff training are reported on a program basis, with participation and staffing reported on the basis of pupil population groups. As the user need for this type of data is at the program level, the instrument should be revised to reflect these needs. This revision would, of necessity, be extensive but it would increase the utility of the CPIR.



Totals for elementary and secondary participation are erroneous: The CPIR instructions permit the school districts to define pupils as either elementary or secondary, depending on the respective State's definition. This leads to a significant inconsistency, as elementary may be defined to include grades 1-6, 1-7, or 1-8, so that totals become meaningless.



ANALYSIS OF ERRORS

This chapter addresses the errors found as a result of RMC's independent completion of the CPIR. As such, this chapter will deal only with what is wrong with the CPIR and will not discuss what is correct. While we have reported all errors discovered, we have concentrated mainly on systematic errors, those either by type or by data element which appear with great frequency.

A thorough understanding of the total data-generation and -collection processes and recordkeeping practices was essential for an effective review or data-validation study. Thus RMC developed a model to serve as a guide for project activities. Using operational terms, the model was designed

- to provide a background for interpreting and evaluating observed discrepancies in the data validated,
- to provide a schematic method for field interviewers to understand the data-generation and -collection processes at the LEA and SEA levels, and
- to translate the initial findings of the project team into a preliminary report on the revisions necessary in the CPIR.

The model presented in this report was developed on the basis of interviews with SEA and LEA personnel directly involved in planning, coordinating, and evaluating Federal program operations at the LEA level. The model was then pretested, revised, and implemented in the project.

As a result of the initial discussions, the approach to the data-collection effort was shifted from the SEA level, as originally envisioned in the RFP and proposal, to the LEA level. The States contacted during our design work indicated that little or no data were available for CPIR validation at the State level and that all expenditure, staffing, and participant data would have to be developed at the LEA level. Only a few States had records that were usable at the SEA level. Therefore, RMC developed the validation model for the LEA level and, where necessary, modified it to fit those States with data available at the State level.

Response-Error Model

There are two distributions of errors with which the model must be concerned:

- distribution of errors by questionnaire data element, and
 - distribution of errors by type of error.



RMC reviewed individual data elements in the CPIR, noting all errors. Aggregation across pupil population groups, staffing functions, program area, service, etc., followed in order to search for systematic rather than random errors. RMC then reviewed both the magnitude and the frequency of appearance of the errors.

There are a number of ways in which errors may be entered into the original data. Knowledge of these is important in order to search for them in a review of previously completed CPIR's and to prevent them from occurring in the CPIR instrument that was completed for validation purposes. While the categories of errors are not mutually exclusive, it is useful to categorize them for analytical purposes. From our experience in editing the CPIR and our discussion with SEA and LEA personnel, we think the principal types of errors that may have entered the CPIR-71 forms are:

- 1. Arithmetic errors
- 2. Definitional errors
- 3. Estimation errors
- 4. Formatting errors
- 5. Timing errors
- 6. Transcription errors

- 7. Lack of thoroughness
- Lack of source data
- 9. Misunderstood instructions
- 10. Repeat (carry-over) errors (this includes total line errors unless they were arithmetic)
- 11. Other--specify

12. Unknown

Arithmetic errors occur in the basic addition or subtraction used to build the CPIR records, or where a percentage of the LEA figure was incorrectly calculated and entered on the CPIR form.

Definitional inconsistencies occur when the SEA or LEA utilizes a different definition than OE used for the same term. Examples of this occur in the varying definitions of low-income, handicapped, and potential dropouts.

Estimation errors occur when the respondent had no data at hand for a given data element and was forced to make an estimate. Further, estimation errors may occur where data are partially recorded on LEA records or where an incorrect proration method was employed.

Formatting errors arise because data are maintained at the SEA or LEA in a different format from that required for completion of the CPIR. This type of error will generally be found in conjunction with one or more of the errors previously described.

Timing errors occur when more accurate data became available after the CPIR was completed.



Transcription errors occur when numbers are incorrectly transcribed from one form (or matrix) to another.

Lack of thoroughness. This code is used when there appears to be no reason for an error other than respondent carelessness.

Lack of source data. Errors of this nature occur when required data are not available to the respondent.

<u>Misunderstood instructions</u>. This type of error occurs when the respondent does not understand the instructions given in either the CPIR instrument or the instruction manual.

Repeat (carryover) errors are solely the results of previously reported erroneous entries.

Other errors are all errors for which a cause is known other than those above.

Unknown errors are those errors for which the analyst is unable to assign a cause.

The response error model was implemented within a methodological framework as shown in figure 1. This operational methodology was developed to show the logical flow of events in validating CPIR data, delineating each step from the start of the fieldwork to final report publication.

Evaluation of Errors

This section discusses the errors RMC found during its site visits to the LEA's. As previously described, two types of error may enter into the CPIR: random and systematic. Although RMC reported all errors (including random errors), we placed much more emphasis on the systematic errors and will concentrate on those in this report. We will begin with an analysis of error by type or cause, will present an evaluation of the errors by CPIR matrix and section, and, finally, will present an analysis of the gross and net error rates where the data permit this type of analysis.

Analysis of Errors by Type of Error

Table 4 and figure 2 present a summary of the errors found by type or cause of error. These two illustrations show the most common type of error RMC found was 10--repeat, or carryover errors. Over 31 percent of all the errors RMC found were of this type. The reason this error appears with such frequency is that almost all matrixes required that data entering a given cell be summed with those of other cells to provide a total. In the expenditure matrixes, an error in one of the data elements for direct educative services would be repeated on line 45, Total Current Operating Expenditures, and line 53, Total Expenditures, in the same column, and would be carried over in the same line to column p, Total Federal Expenditures. Little can be done to eliminate errors of this type, as they are merely repeats of previous errors. The main emphasis must therefore be placed on eliminating the various other types of errors.



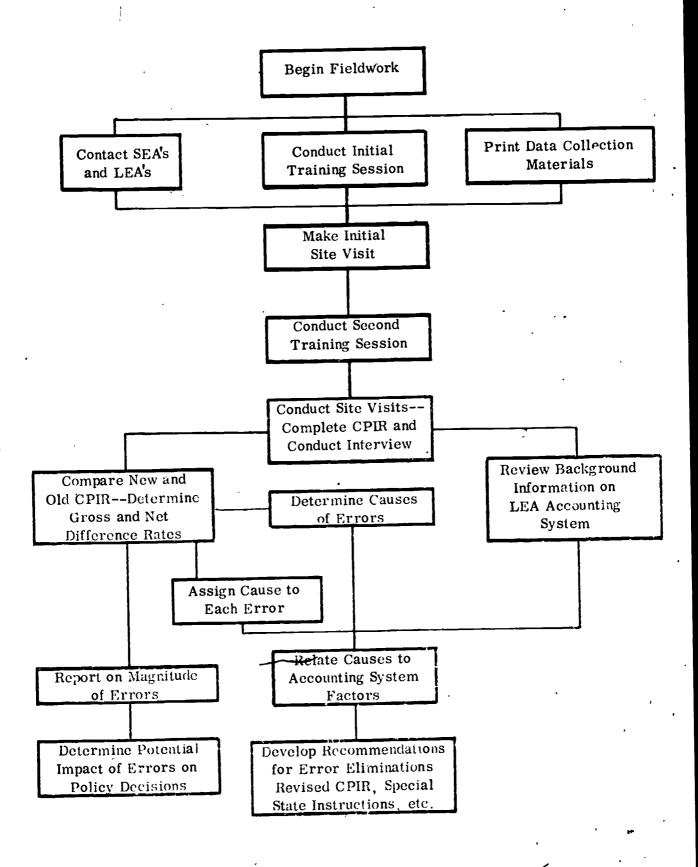


Figure 1: OPERATIONAL METHODOLOGY

Table 4

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ERROR SUMMARY BY TYPE OF ERROR

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CORRECT Number Percent		56 36.85	28 16.67	30 -	61 24.9	55 50.93	70 32.56	69 21.17	124 30.25	67 23.68	2€û	25.80
TOTAL ENTRIES	-	152	163	263	245	108	215	326	410	283	21.70	

* See descriptions of error types, page 18.

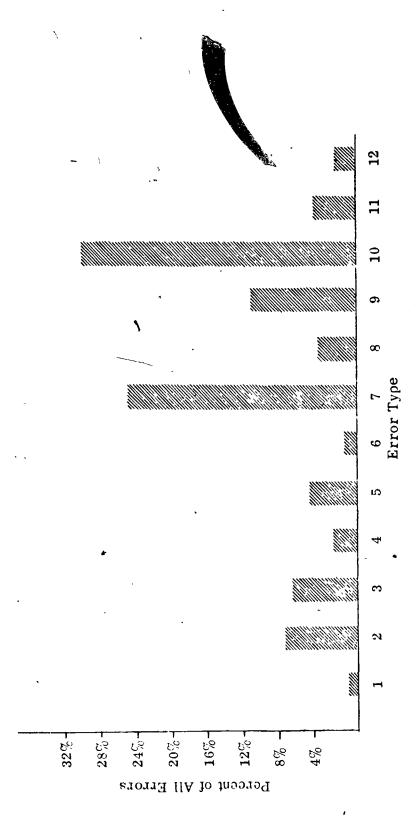


Figure 2: DISTRIBUTION OF ERRORS BY ERROR TYPE

The second most common type of error that appeared in the CPIR's can be attributed solely to the lack of thoroughness on the part of the respondent. RMC thought that these errors did not result from misunderstanding the instructions or definitions, a lack of source data, or some other reason. When we developed the model as a basis for this study, we included lack of thoroughness as one of the possible sources of error, and estimated that this error type would occur very infrequently. Thus, it was quite surprising to learn that over 25 percent of all the errors reported on the CPIR were a result of this. The reason this type of error appears on the CPIR is due more to the state of mind of the individual completing the form than the state of LEA data reporting. Thus, the only way this type of error can be eliminated from the CPIR form is to reduce the burden on the respondents, to provide them with feedback so that they believe the data are useful to OE and program management, and to make them understand that the validity of the data is important, as decisions will be based on the numbers.

The third most common type of error was due to misunderstanding the instructions included with the CPIR forms. Examples of this error type follow:

- 1. In the Pupils and Schools Section, Matrix 3, Column b, school districts would occasionally report only those pupils participating in a Federal program in the district during that year, and not all pupils who could be categorized by the specific descriptives such as children from low-income areas, handicapped children, etc. In matrix 5, occasionally school districts would not show that low-income pupils benefited by or received services from the ESEA Title II program, and would report the program as serving only the general elementary and secondary pupil population.
- 2. In the staffing matrixes, respondents would frequently report only those staff members paid by Federal funds and would not include all those staff members involved with the programs, as they were directed to by the instructions.
- 3. In the Expenditure Section, respondents would frequently include as receipts from Federal sources for vocational educational or school lunch program, all funds received by the school districts from both State and Federal sources.
- 4. In the Supplemental Matrixes section, and in Matrix 52 in particular, school districts would frequently report only those teachers directly dealing with ESEA Titl. II services, and would not report all school district personnel, as they were directed to by the instructions.

NCES has taken a major step in reducing the frequency with which instructional errors will appear on the CPIR by joining the instructional manual with the CPIR instrument. This was not the case with CPIR 1971. By bringing the instructions closer to the CPIR matrixes themselves, respondents are much more likely to read the instructions and use them when completing the form. NCES then began printing the major instructions in red, drawing the respondents' attention to them. Both these steps must be continued. In addition, each of the instructions should be



in light of the types of errors found in this study in order to revise them so there will be less confusion.

The fourth most common type of error found on the CPIR's had to do with definitional inconsistencies. Included here are differences between Federal and State definitions for a term and differences among LEA's within a State.

- 1. Staff participating in Federal projects is variously defined among the school districts. Frequently, school districts would not define administrators as having any involvement with a federal project unless that administrator was directly responsible for the funding.
- 2. There are various definitions for what constitutes a low-income family among the States and school districts included in the sample. The definition in the CPIR for low-income families includes only families with less than \$2,000 in annual income. Although respondents were directed to use whatever number was used by their State to define a low-income family, this inconsistency yielded an unusable figure for low-income residents served by the school districts.
- 3. The term testing was variously defined by the LEA's included in the sample. For some, the term meant a formalized testing procedure designed for a specific end, while for others it included the normal use of testing in classroom activities.
- 4. The definition for an ESEA Title II teacher was misunderstood by most respondents to the survey. This definition needs to be clearly stated and included in the CPIR itself.

Estimation and proration errors were the fifth most common type made by respondents to the CPIR survey. These errors included an incorrect proration of expenditures by service and activity, and improper estimation of pupils served by programs such as national school lunch and NDEA Title III. To eliminate estimation and proration errors requires defining clearly the methodology to be used in making the estimation and having the respondents indicate when the data have been estimated, as is done with the ELSEGIS finance form.

Timing errors accounted for 4.4 percent of all errors reported in the CPIR study. These errors were especially common when the State completed the CPIR's rather than the school districts themselves. The only way these errors can be eliminated is for NCES to strongly suggest that the CPIR's be completed by the school districts and not by the State.

Slightly over 4 percent of the total errors in this study fall into the category of "other." There was no particular pattern of types of errors found here, hence there is little NCES can do to eliminate these errors.

Lack of source data was the cause of 3.7 percent of all the errors in data reported. The two areas in which this was especially thue were reporting data for nonpublic school participation in Federal programs, and the intermediate-

size school districts where the individual who was completing the form was not completely informed of all aspects of the programs in his district. These errors can be eliminated if the school districts know what types of data will be required of them and if these data requirements remain consistent for a number of years.

Formatting errors ranked ninth in the list of error causes. These errors will be particularly difficult for NCES to eliminate, as they result from differing data requirements placed on the school districts by their respective States. As discussed previously, once States and school districts become aware of the data requirements that OE will place on them, they will be better able to respond to these needs. OE has the unique opportunity to pursue this now with the introduction of the revised Handbook II. This new handbook should be accompanied by technical assistance to the States to implement it fully, and OE should make States aware of the data requirements.

Errors of unknown cause were the 10th most frequent type RMC found. This error code was used only when RMC was unable to determine the cause for the error made by the school district in completing the CPIR. As the cause for the error remains unknown, nothing can be done to eliminate these errors at this time.

Slightly over 1 percent of all the errors encountered in the CPIR were defined as transcription errors. These occurred when school districts erroneously transcribed data from their sources to the CPIR, or among matrixes of the CPIR. Clearer definitions and reduction of the data-reporting burden on the school districts will help to eliminate these errors.

The least frequently occurring errors on the CRIR were arithmetic ones. These constituted only half of 1 percent of all errors found. These errors may be eliminated by not requiring the respondent to total the data entered in a line or column and by doing the calculations by computer.

Error Analysis by CPIR Matrix and Section

Tables 5 and 6 present a summary of the errors discovered in the CPTR by matrix and section, respectively. If one reviews the errors indicated in table 6, it appears that the best section in terms of frequency of errors was the Pupil Summary Section, Matrixes 2-4, while the worst, in terms of errors, was the Expenditure Section, Matrixes 30-46. In all, the Pupil Summary Section (Matrixes 2-40 contained the best data in eight of the nine sample districts, the ninth being the Supplemental Matrixes (Matrixes 47-62). The Expenditure Section was the worst in six cases in terms of errors discovered, with the Staff Section (Matrixes 13-22), the Staff Training Section (Matrixes 23-29), and the Supplemental Matrixes (Matrixes 47-62) the worst in one case each. On the surface, this would contradict the statement made earlier that the Staff and Staff Training Matrixes were the worst in terms of data reported and the most difficult overall to complete. In fact, the statement remains true. Adequate data are typically not available to complete the forms initially or to provide a thorough validation for the Staff Section. Had better data been available to RMC, we think the Staff Section and Staff Training Section would have contained the



most errors. We anticipated that the Pupil Summary Section (Matrixes:2-4) would prove to be the most accurate. This section reports data on the total membership in public schools, Federal program participants (with the exception of those participating in general elementary and secondary school programs), the number of pupils in the district who can be classified as coming from low-income families or as handicapped, migrant, etc., and the total number of program participants from each of the preceding areas. When these relatively accurate data must be allocated to specific services and activities, as is the case in matrixes 5-12, the percentage of errors increases significantly. Whereas, only 42 percent of the data reported contained errors in the Pupil Summary Section, over 77 percent of the data reported in matrixes 7-12 contained errors. We did not anticipate at the start of the study that the Expenditure Matrixes would contain the greatest number of errors. Retrospectively, however, this should have been anticipated for the following reasons:

- relatively detailed data from program financial reports were available to RMC, and
- each error in the Pupil Summary Section yields a corresponding error in the Expenditure Section. The reason for this is that in the absence of a methodology which fully allocates precise program costs to each participant, expenditures must be prorated on the basis of the total number of pupils receiving each of the specific services and activities.

Table 5 presents an error summary by CPIR matrix. The table indicates that data were reported in 45 of the 62 CPIR matrixes. Of these 45 matrixes, only 2 reported only correct data, while 12 reported only incorrect data. The matrixes which reported only correct data were 1 and 53. The matrixes which reported only incorrect data were 5, 17, 18, 40, 45, 46, and 57-62. Seven matrixes consisted of data which were correct the majority of the time: 1, 2, 6, 24, 26, 47, and 53. Reviewing table 5 on a matrix-by-LEA basis indicates that a majority of the school districts reporting data had a majority of the data reported correct in 10 cases, while the majority of the school districts reporting data had a majority of the reported data in error for 37 matrixes. Interestingly, reviewing the data on this basis indicates that the Staff Training Section and Supplementary Matrixes Section appears to be the easiest to complete on an accurate basis for a majority of the school districts. Again, especially in the case of the Staff Training Section Matrixes, this is likely because data were not available for RMC to use in its validation study.

Totally Erroneous Data

Table 7 contains a listing of the frequency with which school districts reported data that were completely erroneous. For this study, the term completely erroneous is defined such that either the school district entered data in a specific data element on the CPIR, while the RMC validation study found that no data should have been entered in this element, or that the school district did



Table 5

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Table 6
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15-22 20 3 17 11 16 4 20 1 6 3 28 2 38 2 25 5 5 12 68 59-45 45 55 5 10 5 138 88 26 25. 25 25 25 25 25 25 25 25 25 25 25 25 25	Matrines 2 Matrines 5					~ ~		- 2		-2	21 15	70 70 70	7,0	81 81	- 52 • •								3
30-46 14 7 64 2 137 91 1 66 - 66 - 144 6 126 14 100 - 758 95 94 32 47-62 21 8 24 - 25 6 41 9 4 2 9 29 25 55 9 70 44 39 10 288 74.80 97	I Staffing Vatrixes 13 Matrixes 23		20 3		7 . 5		ه به ه به		7	• •	m i	58	N •	17.8	2 1 1 5						<u> </u>	5. 11.74	55
47-62 21 6 24 - 25 6 41 9 4 2 9 29 55 9 70 44 39 10 288 74.80 97	 Expenditures Matrixes 30 		7							3	,	3	,	3	•			· 801	-	Š		\$. *	8
	V Supplemental		21		· .		\$			•	~	•	8	SS	٥	- 1		}	_	1	,	7 25.20	2

23

not report data in a specific data element, while RMC found that data should have been reported. In other words, rather than the error being that the school district reported three rather than two teachers, the error occurred when the school district reported no teachers, while RMC found that two were assigned to the Federal program. In total, over 41 percent of all data reported on the CPIR contained errors of this type, ranging from only 13 percent in District E to over 62 percent in District C.

Gross and Net Error Rates

The final portion of the error analysis for this project consists of an evaluation of the gross and net error rates for the data reported on the CPIR. Unfortunately, because of the limited sample involved in the CPIR (only nine school districts provided data), a complete error analysis of this type could not be performed. Therefore, we will discuss those data elements which were reported with great enough frequency to admit an analysis.

Table 8 contains the gross and net error rates for significant data elements in the CPIR to which five or more respondents in the sample reported data. This table indicates there is a considerable amount of underreporting of data on the CPIR. Of the 55 data elements included in this table, 16 had errors in excess of the true value of the data, while 39 reported data at less than the true value. This fact was consistent for the majority of the sections of the CPIR, as can be seen from table 9. While the sample is small, and projection into national totals is unreliable, if this condition were to prove true on a national basis, it would indicate that the CPIR is reporting a smaller impact for Federal programs than these programs actually have on the school districts.



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LISTING OF ALTOGETHER ERRONEOUS ENTRIES ON CPIR Table 7

ζ

	Total	Correct	Total	Altogether	Altogether Erroneous Entries
	Entries	Entries	Errors	Number	Percent of Total
	-		,		,
District A	.152	26	96	54	35.5
District B	168	. 28	140	107	63.7
District C	263	30	233	164	62.4
District D	245	61	184	134	54.7
District E	.108	. 55	53	14	13.0
District F	215	0.2	145	66	46.0
District G	326	69	257	92	28.2
District H	410	124	286	111	27.1
District I	283	. 79	216	126	44.5
	9170	560	1610	901	41.5
TOTALS	21.72	,			
					•



Table 8

GROSS AND NET ERROR RATES

CPE	l Data Eleme	nt	Total -	Gross E	rrors	Net E	Frio 17
Matrix	Column	Line	Value of Data	Value	Percent	Value	Percent
3	b	1	8,406	4,436	52.77	-4,370	-51.98 -19.48
e i	ь	2	462	106	22.94	-92	-16,91
Į.	ь	10	2,984	1,400	46.91	-1,400	
ł	c	1	3,199	849	26.53	-819	-26,53 * -36,68
	•	6	28,563	10,602	37.11	-10,536	+7.22
4	ь	1]	2,119	351	16.56	+153	-24.00
1	ь	6	31,043	13,337	42.96	-7,451	
	b		33,307	15,928	47.82	-10,276	-30 85
5	С	2	945	800	84.65	-218	-25.06
i	c	25	1,091	358	32.81	-358	-32.81
- 1	c	33	1,655	, 477	28.82	-255	-15.40
10	c 、	25	13,999	4,766	34.06	+102	+0.72
- 1	e i	33	13,140	5,930	45.12	-4,256	-36.19
- i	d	25	4,270	1,659	38.85	-345	-8.07
	đ	33	12,383	5,740	46.35	-3,126	-25. 24
13	<u>d</u>	1	50	99	198.00	+51	+102.00
22	ь	1	152	366	240.78	+246	+161.54
_	ь	2	122	109	89.54	-69	-56.55
	ь	3	170	128	75.29	-102	-60.00
	b	4	377	249	66.04	-185	-49.07
23	b	14	71	44	61.97	+8	+11.26
		2	152,704	129,290	84.60	+56,484	+36.95
30	c d	26	2,011	2,564	127.49	-818	-40.67
	ď	27	2,238	2,417	107.99	-2,051	-91.64
		45	573,344	35,479	6.18	-1,795	-0.93
	c c	53	586,279	27,552	4.69	~1,790	-0.61
1 1	ď	53	3,501	3,457	98.74	-1,443	-41.21
31	•	36	20 797	34,692	166.81	+21,430	+103.04
34		45	611,311	269,699	44.11	-233,486	-35,19
1 1	p	45	654,402	342,916	52,40	-249.440	-33.11
40	q đ	26	34,791	20,893	60,05	-20,653	-59.36
, • ° ,	ď	27	11,744	3,159	26.89	+787	46.70
i 1	ď	45	47,718	24,112	50,53	- 19, 986	-31.75
41	0	36	237,045	180,727	, 76.24	+97,175	+40 99
1 " (o	45	238,016	76, 391	32.05	-42,399	-17 7 9
i I	p	45	334,651	174,564	52.16	-14,510	-1.33
1 i	q	45	12,647,583	1,289,185	10,19	-1,233,269	-9.75
i I	i	53	20,629	11,561	65.04	+7,531	+36.50
,	,	53	285,858	73,310	25.64	-10,242	-3.58
. 1	p	53	395,543	165,977	41.96	+81, 875	+20.69
1	q	53	29,663,539	11,341,228	38,23	3	+8.35
46	b	i	56,304	42,126	74.81	-30,878	-54.54
l " i	ษ	1 2	797, 125	422, 195	52.96	-349,789	-43.+8
	ь	6	855, 379	425,363	49.72	~360,619	-42.15
,	c	6	186,439	95,596	51.25	-61,870	-34,78
. 47	b	1	2, 161	, 134	6.20		-6.20
[~ "	ă	} i	1,903	129	6.77	1	-6.77
, ,		ì	1,065	51	4.78		-1.79
		i	984	19	1.93		-1.93
50	S b	i .	170,612	5 8, 167	34.50	-36,381	-312
50	ь	2	100,250	89 400	81.82	+75,912	469 47
1	6	3	222,612	151,911	68.25		+10.67
Į į	6	1 4	502,484	207,111	41.43		+ 15 83
54		14	17,972	н, 110	46.23		-11.10
1 "	·	14	26,410	21,117	79, 31	0,309	-75 *:
-							





Table 9
SUMMARY OF NET ERROR RATES BY CPIR SECTION

. CPIR Section	Total Data Elements Included	Frequency That Data Exceeded True Value	Frequency That Data Were Less Than True Value
Pupil Summary (Mx 2-4)	8	2	. 6
Pupil Activities (Mx 5-12)	· 7	1	6
Staff (Mx 13-22)	5	2	3
Staff Training (Mx 23-28)	1	1	0
Expenditures (Mx 30-46)	24	7	17
Supplementary Data (Mx 47-62)	10	3	7
All Sections	55	16	39

5. RECOMMENDATIONS

This chapter is a direct outgrowth of the material covered in the preceding two chapters which discussed the site visits RMC performed and the errors we discovered in the CPIR's completed for the sample school districts. The recommendations cover four areas:

- general recommendations,
- recommendations concerning instructions,
- recommendations concerning the CPIR instrument, and
- recommendations for further research.

General Recommendations

Provide technical assistance to States—NCES should attempt to provide two types of technical assistance to States: direct information and guidance, and technical assistance funds. The first area is being addressed currently through the conferences and letters from DIS-NCES, but must be continued and strengthened. This type of technical assistance could reduce the number of definitional errors, errors due to misunderstood instructions, and particularly those errors resulting from a lack of thoroughness on the part of respondents. The second area may prove to be impossible because of lack of funds, but technical assistance funds, paid to States, as is done for ELSEGIS, could measurably improve the quality of the data reported. This step would permit the States to conduct training meetings and review sessions or to complete the CPIR's themselves (although this partially conflicts with the next recommendation), and would provide incentive to the States to focus more attention on what is done regarding completion of the CPIR.

Attempt to have all CPIR's completed at the school district level--The question of who is the best respondent for the CPIR is not clear-cut. The school districts are familiar with their own programs and data but tend (especially for the smaller stratum 4 and stratum 5 school districts) to be relatively unsophisticated in terms of completing the CPIR's. The State education agencies, on the other hand, tend to know better how to complete the forms, but lack adequate knowledge of the programs and data to complete the forms properly.

The CPIR's that the States complete will be consistent for all school districts included in the State. If there are errors, the CPIR's will be incorrect on a consistent basis and adjustments may be made retrospectively to all CPIR's submitted through a postsurvey validation study. The validation study, conducted at the State level, would encounter problems similar to those found in this



study (lack of sufficient data, inadequate knowledge of projects operated by the school districts, etc.), however. We believe that the optimal situation would be to provide technical assistance funds to States with the condition that these funds be used either for meetings and training sessions for all school districts in the State's sample or for completing the CPIR at the State offices, spending the funds for collecting more accurate data.

Provide separate forms for intermediate agencies, nonpublic schools—As stated previously, a decision should be made regarding the inclusion of programs conducted by intermediate agencies. However, regardless of the outcome of that decision, this recommendation is valid for nonpublic school data. Data from these two sources tend not to be reported as was discussed previously. While the individual completing the CPIR for the public schools may not have detailed knowledge of the Federal programs in operation in the nonpublic schools, he is generally aware of their existence. To aid him in collecting and reporting nonpublic and intermediate agency data, a separate tear—out form could be reproduced and sent to each of the other data sources. The form should look something similar to matrix 62 (CPIR 71) or matrix 37 (CPIR 72) which has been provided to collect supplementary information for ESEA Title III. With these matrixes as a format, it would not require much time or effort to design a new form that could be extremely useful. If intermediate agencies and nonpublic schools completed a matrix for each of their programs, school districts could integrate the data into the final report submitted to NCES.

Less revision to the instrument annually—The quality of the data collected by a standard instrument improves each year as respondents become accustomed to what is expected. When the instrument is radically revised or dropped and a new form introduced, respondents must begin again to determine the type of data that are requested and how the form is to be completed. Thus, we recommend that the CPIR be revised slowly so that the reports produced from the data can be of high quality.

Recommendations Concerning Instructions

Refer to the Federal handbook series—The Federal handbook series has been designed to serve as a guide for collecting and reporting data on Federal forms, but nowhere is this mentioned on either the 1971 or 1972 instruments (although it is discussed in the 1971 Instruction Manual). As many States use Handbook II as the basis for their school accounting systems, the inclusion of an instruction referring to this handbook and the others in the series would improve the data reported on the CPIR.

Include a Handbook II translation device—To assist the school districts in completing the financial section of the CPIR, a translation device similar to the one developed by RMC as a part of our validation worksheet and included in this report as page 63 should be added to the instructions. Including this device would reduce both the number of errors and the amount of effort required by the school districts. This device would appear as shown below:



Service and Activity

Handbook II Account Numbers

Vocational Skills

Textbooks

School Library Resources

AV Materials

Books, Periodicals

School Library and AV Personnel

213, 215a, 215d, 216, 240, 250a-d

220

230c

230a, b, d

214a and b

The account numbers are from the old Handbook II. Handbook II (Revised) is now available but, as we learned, is not likely to be in general use across the Nation for a number of years.

During the period of increasing acceptance and use of Handbook II (Revised), a dual system of account numbers would be useful, assisting those States which have converted their accounting systems to the new approach. Until this system has become widely accepted, however, references should continue to be made to the old account numbers.

Emphasize the use of Federal project data-As discussed previously, there is a tendency for respondents, especially when the State completes the CPIR, to utilize project applications and budget data for the report rather than final reports and actual expenditure data. The magnitude of the error between these two sources is considerable. An instruction should be added to the CPIR directing the respondents to use only project-end data and to indicate if any other data source is used.

Develop and publish consistent definition for low income--Each State and school district appears to have accepted a different definition for low income: most are aware that there is a problem with the definition included in the CPIR instructions. District C accepted the \$2,000 figure, while District I used \$3,000 and State C accepted whatever data were reported by the school districts. Needless to say, this severely reduces comparability of the data. A fixed definition should be developed and communicated to all school districts included in the sample. Unless this is done, the data should be designated in published reports as "low income as locally defined."

Define "assigned" for staft and "participating in" for pupils--As discussed previously, these two terms are open to a broad range of interpretations. Reporting staff in terms of full-time equivalents may help to some extent, but will not solve the problem completely. Still unresolved are questions of how to handle administrators, visiting teachers, and volunteers. Similarly, program participation is not clearly defined. For instance, if ESEA Title I funds are used to purchase a film which is viewed by all pupils in the school, are all pupils to be included as participants? A clear statement must be included in the CPIR instructions.

Reporting of intermediate agency programs—In a number of school districts included in our sample, educational programs were conducted and funded by agencies other than the school district. These intermediate agencies provided Neighborhood Youth Corps, Head Start, Vocational Education, and ESEA Title III pro-



grams for districts included in our study. The school districts did not report data on these programs in their CPIR's. These programs do, however, provide educative services directly to pupils, so to eliminate them is questionable. A decision must be made concerning these programs and, if they are to be included, a special form must be developed (as discussed above) so that data can be collected from the sponsoring agency with the minimum of effort on the part of both the agency and the school district. Only if the procedure is made easy will the school district undergo the effort of collecting these data.

Clarify the term "testing"--Testing occurs in almost all school programs, yet few school districts report providing services in the area. If the term were defined to include testing in all phases, it would significantly increase the pupil count in this area. Clarification is necessary to identify whether the term refers to general testing or a specific testing program.

Revise the reporting of handicapped children—Children receiving specialized services for the handicapped (lines 36-45) or participating in a differentialized curriculum for the handicapped (lines 13-22) and reported in matrix 6 are to be reported on only one line in each of the above service areas, yet this instruction is not stated. It should be added along with an extra category for multiply handicapped.

Use second color for instructions—People in the field were pleased with the printing of pecial instructions in red, as was done for the 1972 CPIR. This should be continued so that attention is drawn to cruical points about each matrix.

Combine instrument and instruction manual into one book-Respondents also appreciated combining the instruction booklet with the CPIR instrument for 1972. The amount of paper and the imposing appearance were reduced, leading respondents to react more favorably to the 1972 CPIR than to that of 1971. The only complaint about the new format was the size; the document was too large to fit easily into a file drawer.

Recommendations Concerning the CPIR Instrument

Matrixes 5-12--The distinction between remedial and nonremedial education is difficult and very subjective in nature. Questionnaire data elements that permit subjectivity to enter should be eliminated from the CPIR unless they serve a well-defined purpose. This has been done in the 1972 CPIR and the revised format should be maintained for 1973.

Í	• #
	Direct educative services (Teaching and aiding teaching) Basic skills a. Remedial
01	1) English language arts (except reading)
02	2) Reading
03	3) Culturel
04	4) Social science/social studies
05	Natural science and mathematics
06	6) Other
 	b. Nonremi diaf (regular) & enrichment
07	1) English language arts (except reading)
08	eading
09	Jultural
10	4) Social science/social enuckes
11	6) Natural science and mothematics
12	6) Other 6

Matrixes 30-45 (Matrix 19, CPIR 72) -- The Handbook II translation device discussed previously should be developed and entered in all of these matrixes.

Matrixes 30-45 (Matrix 19, CPIR 72)—The matrixes or instructions should be revised to indicate that Row 45, Col. q, Total State and Local Current Operating Expenditures, is to be completed and is not the sum of lines 1-44 (which are lacked out in col. q), as is stated in the instructions and shown next.

4740	.5%		Amount Expe	ended by Source	of Funds (dollers)	(continued)
	SERVICES AND ACTIVITIES (continued)	Code number	NDEA III	CRA-IV	Total Federal Expenditures (excl. S A F.A.) (sum of cols. b-o)	Total State and Local Expenditures (include S.A.F.A.)
		1				XXXX
		F				\times
	v	-			 -	8888
		<u></u>				AAYY Y
	·	-				
		1-				
		- 1				
	,					
45	TOT CUR OP EXP (Sum of Lines 01-44)	2599			+	
	11 Capital Outlay	3100				
46	A Sites and buildings	13,00				
	B Equipment	3101				
47	1) Audiovisual	- 				
40	2) Other instructional equipment	3102				
49	3) Noninstructional equipment	3103				+
	M1 Dept Service			 		
50	A Principal	3201		 	+	1
51	B Interest	3202		 		+
52	1V Outgoing Transfer Accounts	3500		 		
53	TOTAL EXPENDITURES (Sum of Lines 45 52)	9999				

A further comment concerning these items is in order. Having respondents prorate State and local expenditures by pupil population group is a questionable procedures. If school districts reported actual expenditures on each of these groups, the data could be useful in developing cost-of-education indexes. As this is not done, the data do not serve a useful purpose and the proration, if deemed necessary, could be sone more accurately by the computer as a part of the data analysis.

Matrix 51 (Matrix 27, CPIR 72) -- In view of the way participation in ESEA Title II programs is determined, lines 1 and 2 proved redundant in the school districts included in the sample. Until a more discriminative measure is developed, the utility of having both lines is minimal.

		Put	olic	Non	oublic
	NUMBER OF CHILDREN	Elementary	Secondary	Elementary	Secondary
_	(a)	Ibl	(c)	(d)	lei
_	(3)	12 20 (9)	22 30 (9)	32 39 (8)	4) 4 ið (8)
1	A. Eligible				ļ
02	B. Participating				

Matrixes 54 and 55--The format for these matrixes was confusing to some respondents as there are totals at the top, middle, and bottom. The revisions instituted in the 1972 CPIR (matrix 30) may help, but care will have to be taken to be certain that line 14 is not the total of lines 1-13.

PART IV - SUPPLEMENTAL PROGRAM INFORMATION

			Public Sci	eats	
	CATEGORIES OF MATERIALS	Elemen	tery		lecendary
		Number	Expenditures (delters)	Number	Expanditures idolleral
	ia1	6)	ici	ld)	(4)
	t3'	12 70 -, 101	22.30 ini	(H) 35 18	41.4 <u>8</u> (8)
61	A. School library resources and other instructional materials. (Total of lines 02 through 05)	TOTAL	LINE		
82	1 Spaks (volumes)				
03	2 Periodicals (subscriptions)				
04	3. Other printed materials (items)				
05	4. Audiovisual materials (Total of lines 06-11)	TOTAL	LINE		
06	e. Motion picturiff				
07	b Filmstrips				
08	c. Recordings (tape and disc)				
00	d Stides and transperencies				
10	a Programmed instruction materials				
11	f Maps charts graphs, globes and other				
12	B Textbroks (volumes)				
13	C. Ordering processing cataloging and delivery				
14	D. TOTAL (Sum of lines 01: 12 and 13)4	TOTAL	LINE		



Matrix 57 (Matrix 31, CPIR 72) -- Identifying courses influenced by NDEA
Title III is impossible especially retrospectively. New or advanced courses
may be easily identified by school districts, but "courses following expanded
or updated content" is much more difficult. In theory, at least, the purchase
of a package of materials in any subject area should result in at least one
course being revised.

	SUBJECT AREAS	New courses introduced (number)	Advanced courses introduced (number)	Courses following expanded or updated content (number)	Courses using new technological methodology (e.g., ITV, CAI, IPI) (number)
	(a)	(b)	(c)	(a)	(e)
	(3)	12·20 (9)	22 30 (ຍ)	ا(8) در بی	4: 8
01	Natural science				
02	Mathematics				
03	Social science/social studies		<u> </u>		
04	Modern foreign languages		 		
05	English (including reading)		<u> </u>		
06	Arts and humanities		-	 	
07	Industrial arts		<u> </u>	 	

Matrix 58 (Matrix 53, CPIR 72) -- This matrix refers to ESEA Title III and follows immediately after NDEA Title III, a potential for confusion. Further, the matrixes in the Supplementary Information Section of the CPIR address programs in the following order: ESEA Title I, ESEA Title II, NDEA Title III, and ESEA Title III. The order of the last two should be reversed and the program names should be highlighted.

TOTAL

Matrix 62 (Matrix 37, CPIR 72) -- This matrix is really an expansion of previous matrixes, and respondents view it as repetitive. Unless it serves a particular need, it should be eliminated.

- 1

Recommendations for Further Research

Based on the findings of this study, RMC recommends that a validation study be completed for the CPIR for all States. The bases for this recommendation are:

- the overall large number of errors found in the CPIR data,
- the existence of varying State accounting systems, and
- the variance between true data and the numbers projected by the CPIR.

This validation study should be updated to the 1973 CPIR data. A sample should be drawn that is large enough to enable adjustments to be made in national projections of the data. If conducted as an ongoing process, the cost of the validation study could be reduced each year as familiarity with the State accounting systems grows.

The work required to complete a validation study as proposed is not extensive. The methodology for this study has been fully developed and tested. Modifications would have to be made for new forms, but the methods would remain the same. Emphasis in this study should be on validating data, with instrument changes of secondary importance. As the sample would include more than nine respondents, clearance would be required from OMB for the study. This should present no major difficulties, however, as the output from the study would be an improved series of data to permit program managers and other interested professionals to make more easily the decisions that must be made.



APPENDIX A

DATA-COLLECTION WORKSHEETS

AND

INTERVIEW GUIDELINES



WORKSHEET INSTRUCTIONS

I. INTRODUCTION

The National Center for Education Statistics (NCES) in the U.S. Office of Education* collects statistical data on federally aided programs through various survey instruments. One survey instrument, the Consolidated Program Information Report (CPIR), is sent to a sample of local education agencies (LEA's) in every State. In 1970-71, this reporting instrument was designed to collect data on ESEA Titles I, II, III, V, VI, VII, VIII; NDEA Title III; the VEA Amendments of 1968; ABE, Follow Through, and CRA Title IV.

NCES, as one of its fundamental obligations, must provide an objective evaluation of the quality of these data. Accordingly, NCES is conducting a post-survey study to confirm the accuracy of the data provided on the 1970-71 CPIR instrument. RMC Research Corporation has been awarded the contract for this pilot validation study, which is to include an error analysis of the CPIR data.

II. PURPOSE OF STUDY

The three major objectives of this study are:

to discover the existence of both systematic and random errors in data reported on the CPIR form;

to suggest changes in CPIR procedures, forms, concepts, instructions, etc., in order to prevent any errors from being repeated in future surveys; and

to identify the needs for further research validity study areas.

III. STUDY DESIGN

For this pilot study a sample was drawn by the Office of Education, covering a variety of LEA sizes and record-keeping systems.

^{*}Until August 21, 1974; NCES is now part of the Office of the Assistant Secretary for Education as a result of the Education Amendments of 1974 (P.L. 93-380).



The major goal of this project is to complete a CPIR using the basic source documents available. These data will then be matched against data previously submitted by the LEA in its original report. All discrepancies will be noted and the reasons for differences recorded, with follow-up interviews--if necessary--to resolve discrepancies. Each person will be responsible for data accuracy and completeness and the error resolution process for the LEA's visited.

At the conclusion of the field visits, a final report will be prepared including major discrepancies enc untered, areas where it was necessary to go from hard data to estimates, and variability patterns among the States.

IV. PURPOSE OF THIS PACKAGE

The purpose of this package is to specify the steps necessary in the transference of existing source data from original documents at an LEA to a CPIR.

Because of the variability of recordkeeping procedures, accessibility of source dacuments, and personalities involved, it is impossible to specify all situations that may be encountered during any one site visit. It is possible, however, to establish guidelines explaining what kinds of data are generally available, how they are to be recorded on worksheets, and other steps delineating procedures. Each RMC analyst will be able to use these instructions and fully develop the data necessary for completion of a CPIR.

This document contains worksheets, arranged so that each program's data are handled separately, and procedures for transferring source data to a worksheet. There are also supplemental worksheets used to distribute data from various programs by pupil population groups so that expenditure prorations can be computed. The procedures for all these transactions are found in the instructions below.

v. INSTRUCTIONS

A. General Instructions

At each LEA site there will be one primary person with whom the interview team will be dealing, usually the coordinator of Federal programs. If he performed the actual completion of the CPIR, then the Interview Guidelines (shown as attachment A) will be directed at him. In addition, there may be one or more program persons whom it will be necessary to interview (for example, the title I coordinator), especially if the LEA has several large Federal giants.

It is advisable to work as a team while interviewing, with one person asking the questions while the other records responses. Through this method, and because the questions are logically grouped, it is quite possible for the interview to take on a conversational tone rather than appearing to be a question-answer period.



The purpose of the Interview Guidelines is to obtain basic information on the Federal programs operating in 1970-71. This information will later serve as a guide when dealing with source documents. It is important to note that information provided in the interview is not always complete. For this reason the interviewer must be alert to any clues which might indicate that another program was being operated but overlooked on the CPIR, perhaps because of the small grant amount. Often, the best source of this information is the superintendent's annual report submitted to the State each year.

B. Instructions for Collecting Program Data

One of the most useful documents one can obtain is the LEA's enrollment figures by school and grade level. This generally is a 1-page document and easily hand-copied if a copy cannot be obtained. It will become part of your source documentation. Caution: check the addition on all your source documents.

The most systematic way of approaching the data collection is to deal with one program at a time, with one person collecting pupil and staffing data while a second person collects expenditure data. This is easily accomplished because expenditures are kept in a set of books separate from the other data. Frequent consultation will be necessary, however, because some records, such as payroll figures, will be instrumental in building the CPIR staffing section. If, during this process, a question is resolved by a member of the LEA staff, make certain this is noted and does not appear as an entry from a source document.



Table A-1

BASIC WORKSHEETS

WORKSHEET NUMBER *	TITLE OF WORKSHEET	POSSIBLE SOURCES OF DATA	PURPOSE
Worksheet 1	Program Summary	1. Evaluation Reports 2. Final Reports 3. Published Brochure about Program	This worksheet is designed to collect the "soft" data on each program. It should state the major components of the program, in order to give meaning to the "hard" data that is collected. Watch for inservice training and non-
		•	public participation. These require Worksheets 4 and 5. respectively.
Worksheet 2	Regular Term Pupil Counts (Public)	1. Evaluation Reports 2. Final Reports 3. Superintendent's Annual Report	This worksheet is a replica of pupil matrices 5-12 in the CPIR and can be transferred directly when combined with other Worksheets 2 for the same pupil population group. It is used to record the number of regular term students who receive services under this program. If the program reached more than one pupil population group, complete a different Worksheet 2 for each group served. Circle on the worksheet any areas which seem inconsistent or questionable. Check out these areas against other sources and note how the discrepancy was resolved. Give special attention to the distinction between "Remedial" and "Non-Remedial" Enter as many notes as necessary.
Worksheet 3	Summer Term Pupil Counts (Public)	1. Evaluation Reports 2. Final Reports 3. Superintendent's Annual Report*	Same Purpose as Worksheet 2
		Note: When using this report, it is important to ascertain if the summer referred to is 1970 or 1971!	

^{*}Before beginning any worksheets obtain a listing of the District's schools with grade level breakdowns.



WORKSHEET NUMBER	TITLE OF WORKSHEET	POSSIBLE SOURCES OF DATA	PURPOSE
Worksheet 4	Non-Public Pupil Counts (Regular and Summer Terms)	1. Coordinator of Federal Programs 2. Evaluation Reports 3. Final Reports	This worksheet is designed to record nonpublic participation in federal programs. Most of these programs will be directed toward the General Elementary/Secondary population and, as such, do not require a grade level breakdown. When this is the case, the data is transferred from Table A to the appropriate CPIR Matrix 10, Column (j). On any line, there are two entries (one for regular torm and one for summer); they should be added together and the sum entered in Column (j) of Matrix 10. If, however, the program is designed for a pupil population group other than General Elementary/Secondary, the participants by grade level should be recorded on Table B of Worksheet 4. This breakdown is then transferred (along with data from other Table Bs of Worksheets 4) to MT 02, Columns (d) and/or (f).
Worksheet 5	Staff-Paid or Assigned	1. Final Reports 2. Payroll Records 3. Interview Data	This workshect is designed to collect data on program staff. With the exception of Title I, it is often difficult to obtain a list of persons paid by or assigned to federal programs. Such records often are simply not kept. As a last resort; use interview data to supplement the information you are able to gather, at all times noting your source. If more than one pupil population group is served, complete a different Worksheet 5 for each group. This data should be transferred to staffing matrices 13 through 21 in the CPIR.



WORKSHEET NUMBER	TITLE OF WORKSHEET	POSSIBLE SOURCES OF DATA	PURPOSE
Worksheet 6	Staff Trained By Name	 Interview Guidelines Question 16. Worksheet 1 Final Report Expenditure Data Interview Data 	This worksheet is used to gather information on staff training when name-by-name records exist. (This data will later be combined with Worksheet 7 for the same program and transferred to CPIR Matrices 23 through 29.
			Instructions are on the Worksheet. Use a separate worksheet for each different federal program.
Worksheet 7	Staff Trained General	Interview Guidelines Question 16. Worksheet 1	This worksheet is used to gather information on staff training when name-by-name records do not exist.
		 Final Report Expenditure Data Interview Data 	Use a separate worksheet for each different federal program. Instructions are on the worksheet.
Worksheet 8	General Staffing	Superintendent's Annual Report	It is helpful to know what the general staffing in an LEA consists of without regard to federal programs.
			This worksheet is designed to collect this data.
Worksheet 9	Expenditure by Account	1. Accounting Record 2. Vouchers	This worksheet is designed for use with all federal programs except ESEA II, NDEA III and the School Lunch Program. Complete a separate worksheet for each federal program.
Worsheet 10	Expenditures by Service and Activity	1. Worksheets 2 and 3.	This worksheet breaks the expenditures for each program into service and activity Areas. Use a different worksheet for each federal program and for each pupil population group within that program.
Worksheet 11	State and Local Funds	1. Superintendent's Annual Report	This worksheet is designed to collect the total state and local funds expended by the LEA. These monies will then be prorated by Pupil Population Group.
			\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \



B-1. Basic Worksheets

A basic packet of 11 worksheets, listed below, will be completed for each program. In addition, there are supplemental worksheets designed specifically for various federal programs. These are dealt with in Section B-2.

B-2. Supplemental Worksheets

Some programs are so broad that supplemental worksheets are needed to provide the additional information necessary for the completion of the CPIR. These worksheets and the programs they pertain to are listed below:

Table A-2
SUPPLEMENTAL WORKSHEETS

SUPPLEMENTAL WORKSHEET NUMBER	PROGRAM	SOURCE OF INFORMATION
Working		
1	ESEA I	Final Report, Interview Data
2	. ESEA I	Final Report, Interview Data
3	ESEA II	Title II Requisition for Reimbursement
4	ESEA II	Financial records for both public and non-public schools.
5	ESEA II	Title II Requisition for Reimbursement
6	School Lunch and Milk Program	School Lunch Requisition for Reimbursement
7	NDEA III	Final Report, Vouchers, Checks, or Accounting Records



ST-LEA	
Date	
Federal Progr	am
Pupil Population	on
Group	

WORKSHEET 1

PROGRAM SUMMARY

Describe briefly what this program was composed of and what the emphasis was on. (Whenever possible, obtain a copy of the final report, especially for ESEA !!)

Fall Session:

.56

Summer Session:

Make certain that the summer referred to in your source is 1971. If not, you will have to obtain a different year's report in order to get data for the summer of 1971.

54

Sources of Data:



ource of Data:	· /		Non-	Participated	l Did Not
ELIGIBLE SCHOOLS	Membership October 1970	Public	Public_	in Program	1
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1					
			,		
			_		
	<u> </u>		,		~
•					
•					
Total member chin					
. Number of Public s	in <u>eligible</u> scho chools <u>participa</u>	ting in progr	am.		.
Number of Public states (Enter this figure on	chools <u>participa</u> Matrix 03, Col	ting in progr umn (c), app	propriate		
Number of Public s' (Enter'this figure on	chools participa Matrix 03, Col blic schools par	ting in progr umn (c), app ticipating in	propriate l program		
Number of Public s (Enter'this figure on Number of Non-Pu (Enter this figure	chools participal Matrix 03, Colbbic schools partin Matrix 03, Colbbic sch	ting in progrumn (c), approprint (c), approprint (f), appropri	prograted program opropriated propriated propriated program of the	r this populat	?
Number of Public state (Enter this figure on Number of Non-Pu (Enter this figure that are not enrolle (Add this number the Column (b), approportion ource of Data:	chools participa Matrix 03, Col blic schools par in Matrix 03, Co a, ages 5 to 18, ad in the above so the number in priate line.)	ting in progrumn (c), appropriating in olumn (f), appropriating in olumn (f), appropriating in the description of the descripti	programe program opropriate opropriate operate	r this populated anywhere)	?atrix 03,
Number of Public state (Enter'this figure on Number of Non-Pu (Enter this figure to the How many children but are not enrolled (Add this number to Column (b), approported of Data:	chools participal Matrix 03, Collider Schools participal Matrix 03, Collider Schools participal Matrix 03, Collider Matrix 03,	ting in progrumn (c), appropriating in olumn (f), appropriating in olumn (f), appropriating in the description of the descripti	programe program opropriate opropriate operate	r this populated anywhere)	?atrix 03,
Number of Public state (Enter this figure on Number of Non-Pu (Enter this figure that are not enrolled (Add this number the Column (b), appropource of Data: Is there any inserv	chools participal Matrix 03, Collider Schools participal Matrix 03, Collider Schools participal Matrix 03, Collider Matrix 03,	ting in progrumn (c), appropriating in olumn (f), appropriating in olumn (f), appropriating in the description of the descripti	programe program opropriate opropriate operate	r this populated anywhere)	?atrix 03,
Number of Public state (Enter this figure on Number of Non-Pu (Enter this figure). How many children but are not enrolled (Add this number to Column (b), appropource of Data: Is there any inserve Worksheets 6 and 7 Yes	chools participal Matrix 03, Collider Schools participal Matrix 03, Collider Matrix 03	ting in progrumn (c), appropriating in olumn (f), appropriating in olumn (f), appropriation (f), appropriati	programe program propriate programs for the enter for the	r this populat ed anywhere) the total in M	?atrix 03,
Number of Public state (Enter this figure on Number of Non-Pu (Enter this figure that are not enrolle (Add this number the Column (b), approposed ource of Data: Is there any inserve Worksheets 6 and 7 Yes No	chools participal Matrix 03, Collider Schools participal Matrix 03, Collider Matrix 03	ting in progrumn (c), appropriating in olumn (f), appropriating in olumn (f), appropriation (f), appropriati	programe program propriate programs for the enter for the	r this populat ed anywhere) the total in M	?atrix 03,

PROGRAM SUMMARY

WORKSHEET 1 .ont'd.)

ST-LEA _ Date ___

Federal Program

Pupil Population

Group

WORK	SHEFT	- 2

REGULAR TERM	PtibII.	COUNT	S
Public Scho	ool		

ST-LEA	
Date	
Federal	Program
Dunil D	anulation Group

	Sourc	re of Data.					
			F	Regular school t	erm, 1970 71		
		SEPVICES AND ACTIVITIES	Prøkindergarten ønd kindergarten	Other elementary *	Secondary *	Out of school youth and adults	Total
——·	}		(6)	(c)	(4)	(e)	Īī
			12 17	19.24	26-31 (6)	33 39 (5)	40-45 (u)
		A Q cit bush reservices (Teaching a diai ling teaching) 1 Basic skirls a Reineual				_	
	01	1) English länguage arrs (except reading)					
1	02	2) Read g	_l		<u> </u>		·
1	03	3) Cultural	L		1	ļ	
	04	4) Social science social studies			<u> </u>	<u> </u>	<u> </u>
	05	51 Natural science and mathematics					
	06	6) Other					
AREAI	07	b Nonremedial Incoulant & enrichment 1) English language aris (except reading)					
	08	2) Reading	<u> </u>	ļ <u> </u>			
	09	3) Cultural	L	l	<u> </u>	<u> </u>	
	10	4) Social science social studies		<u> </u>		ļ <u>.</u>	
l	11	5) Natural scence and mathematics			<u> </u>		-
	12	6)*Other		 	 		
	13 22	* Different inzeld corriculum * for the hair casped	_	<u> </u>	<u> </u>	 	
ł	23	2 Vocations servard att tudes	-				+
	24	3. Textt-ooks	Į	1			

* If any of the recipients of this program are designated as "Handicapped," get breakdown of most significant handicaps as shown in MT 06

ı		B. Supporting services	_
	21,	Audiovisual materials, brioks periodicals and other printed materials (usuluding textbooks)	_
		2 Pupil services a Guid i reland counseling	
	26	1) Vocational	
	21	2) Cihei	
- 1	28	b Test q	_
A 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	29	e School psychological services	
Į.	30	d. Attendance and som or occil work	
	31	e registrativis	_
	1,	f Pupil transportation	
	37	q Food (1974)	
	J4 .	h Clothing	
	۲,	England School School	
	4.	1 Special services for hundring of the services for the s	
-	31	K fight picture	_

This data, where remains the oner World heets (2) for the same Pupil Population Group, is directly transferrable to Pupil Matrices (3) through 12 in the CPIR 54



W	O.	RI	٤SI	11	ΞI	्रा	` 3

SUMMER TERM PUPIL COUNTS Public School

ST-LEA	
Date	
Federal Program	
Pupil Population Group	

	Sour	ce of Data:					
	Sour	ge of Data;		Summer school	l term, 1971		
		SERVICES AND ACTIVITIES	Prekindergarten and kindergarten	Other elementary *	Secondary*	Out of school youth and adults	Totals
		(a)	(1)	(g)	(h)	(+)	1
		(2)	40-4 - (6)	47.52 (6)	54 59 (6)	54 59 61 66 68-73	
		A Direct educative services (Teaching and aidirig teaching) 1 Basic skirls a Remedial					
	01	English (anguage arts (axcept reading))	-				
1	02	2) Reading	1		<u> </u>		
	03	3) Cultural			<u> </u>	L	<u> </u>
	04	4) Social science/social studies			<u> </u>	L	<u> </u>
	05	5) Natural science and mathematics	İ				
	06	6) Other					
- ∢		b. Nonremedial (regular) & enrichment			**	·	
AREA I	07	English language arts (except reading)			·		
	08	2) Reading	l	<u> </u>		<u> </u>	
	09	3) Cultural		1		<u> </u>	
	10	Social science/social studies			ļ	<u> </u>	
	11	5) Natural science and mathematics		ļ	<u> </u>	ļ	ļ
1	12	6) Other	_	 	 	 	+
	13- 22	C Differentialized curriculum for the handicapped			ļ		
1	23	2 Vocational skills and attifiedes			 	 -	
l l	24	3 Textbooks	1		L		

* If any of the recipients of this program are designated as "Handicapped," get breakdown of most significant handicaps as shown in MT 06

		B Supporting services			——————————————————————————————————————		
ı	25	Audrovisual materials, books, periodicals and other printed materials (excluding textbooks)					
		Pupil services Guidence and counseling					
ı	28	1) Vocational		-			
	27	2) Other		↓			
	28	b Testing		-			
	29	c School psychological services				_	
	30	d Attendance and school social work					
	31	e Health services		 			
	3Ž	f Pupil transportation		J			
	33	g Food Strvice		<u> </u>			 -
1	34	6 Clothorg					
ı	· č ,	i student subjidins					 -
1	36 45) Specialisers is for hand on toldren		<u> </u>			
1	41	· Coh or put to ces	i				<u>1 </u>

This data, when combined with other Worksheets (3) for the same Pupil Population Group, is directly transferrable to Pupil matrices 5 through 12 in the CPIR



WORKSHEET 4

NON-PUBLIC PUPIL COUNTS

ST-LEA		
Date		
Federal	Program	
*Pupil Po	pulation Group	

	Sou	arce of Data:	Reg.	Sum.	Totals
		TABLE A SERVICES AND ACTIVITIES		Nonpublic schools	Nonpublic schools
		(3)	EC '3	(i) 68 73	(1)
		(7)	63.3	(t)	
~		A Dire tedu afrie servi es (Teaching ar 3 aiding teaching) 1 Basic skills a Remedial			
	a l	English language arts (except reading)			k k
	02	2) Heading			ļ
	03	3) Cit rat	<u> </u>	 	<u> </u>
	04	4) Social science social studies			<u> </u>
	05	5) Natural science and mathematics	<u></u>		
	06	6) Other	<u>l</u>	*	I
AREA		b. Nonremedial fregular) & en i hir ent	l		.
ď	07	1) English (u. q. o.p. ar s (except reacting)			.
	08	2) Fleading		1	
	09	3) Cotoal		I	!
	10	4) Suc at science social studies		<u> </u>	!
	11	5) Nature is ence and inathematics			
	12	6) Other		!	-
	13 - 22	C Differential zed curry ulum for the hand capped	L	<u> </u>	<u> </u>
	23	2 Vocasis all sents and attitudis			
	24	3 Txt0 +5			•

* If the Pupil Population Group is other than "General Elem/
Secondary," it will be necessary to record the grade level breakdowns below:

	Partic	ipants
Grade	Regular	Summer
K		
1		
2		
3		<u> </u>
4		
5		
6		
7		ļ
8		
9		
10		ļ
11		
12	,	ļ

Record this breakdown on Mt 02, Columns (d) and/or (f).

* If any of the recipients of this program are designated as "Handicapped," get breakdown of most significant handicaps, as shown in MT 06.

		B Supportural vices
	25	Audiovisual material ibooks perior cassum other printed materials (excluding textbooks)
		2 Pup Estivins Guidance and counseling
•	26	- ^ 1) Vocational
	27	21 Other
1	28	b Testing Y
APEA III	29	C School psychological services
, AA	30	d Attendance and Kri onli Bocial work
	31	Health services
ł	32	f Pop I transport it co
	33	g Ford Service
	74	h Corbin
	ж,	1 State of cott of c
1	36 45	proceed whose store to the tripp of the months of the store of the sto
1	ī, '	s 15 (4)

Participating School:

This data, when combined with other Worlsheets (1) for the same Pupil Population Group, is directly transferrable to Pupil Matrices 5 through 12 in the CPIR.



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STAFF PAU	OR	ASSIGNE
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ST-LEA	
Date	
Federal Program	
Pupil Population Group	

	SOURCE		
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r Sun mer	9 10 10 10 10 10 10 10 1		
Reguiar	ned seo.	,	
Type of	, g		
1///	Pier		
	Single Ports		
	NAME		
		57 50	

*If staff member is a secondary teacher, indicate whether basic skills or vomitional skills.

If it is impossible to get the names of program staff, then enter whatever general information can be found. Transfer this data to Matrices 13 thru 21 in the CPIR.

ST-LEA		
Date		
Federal	Program_	

WORKSHEET 6

STAFF TRAINING -- BY NAME

This worksheet can only be used when the names of persons trained are available. More general training data should be recorded on Worksheet 7.

In Column a enter the names of those persons who received training under this program. Enter in Column b the occupational code, as shown below. Place a check mark in Columns c through i which indicate the type(s) of training this person received. At the bottom of each column enter the total amount spent on each type of training.

When this is complete, divide each columnar total by the number of check marks in that column and enter the "per person" cost on each appropriate line.

CODES: T-Teacher

P-Other Professional

A=Education Aide

N=Other Non-Professional

''a''	ρ	"c" Orientation	''d'' Workshops	"c" - Regular	''f'' Workshops	''g'' -Summer		"i" ge Credit
Name	Code	Less than One Week	1-4 FTE Weeks	More than 4 FTE Wks.		More than 4 FTE Wks.		rses Summer
		\$	\$	\$	\$. \$	\$,	\$
]		:					
						<u></u>		

This data, combined with Worksheet 7 for the same program, should be transferred to Staffing Matrices 23 through 29.

Sources of data:

CO

58

Comments:







Date Federal Program ST-LEA_

WORKSHEET 7

STAFF TRAINING --GENERAL

When there is only general information available on staff training, record this information below. Compicte a separate Worksheet 7 for each federal program in which training took place.

Per	Person			
	Credit ses	Summer	•	s
,	College Credit Courses	Regular	w	s
	Norkshops - Summer n 1-4 FTE More than	Weeks 4 FTE Wks Regular Summer	u	s
NG.	Regular Norkshops More than 1-4 FTE	1	•	ŝ
TYPE OF TRAINING	- Regular More than	4 FTE WKS.	••	\$
TYPE	Workshops - Regular	Woeks	•	s
	Orientation Less than	One Week	40	8
AUMBER TRAINED	Told Box	Tion to the soliton t		0.4.1.01
		1000		-
	TOTAL TRAINED			

number trained in each occupational category. Under "Type of Training" enter the dollar amount expended for this total trained. This information, combined with Workshoet 6 for the same program, will be transferred to CPIR Use different line for each type of training. Enter the total number of persons trained and, if possible, the training. In the last column, compute the "per person" cost for each line by dividing the dollar amount by the Staffing Matrices 23 thru 29.

Sources of Data:

	ST-LEA
	Date
WORKSHEET 8	Federal Program

GENERAL STAFFING

The Superintendent's Annual Report (or some similar document) lists by type the number of positions in each LEA.

This is a good basis of information from which inferences about programs can be drawn. (For example, it is very helpful to know the number of cafeteria workers, especially since it may not be obtainable from the school lunch reports.)

GY A GGYTY (A TYON	NUMBER OF POSITIONS			
CLASSIFICATION	REGULAR	SUMMER		
•				
		·		
		1		
		<u> </u>		



ST-LEA	
Date	
Federal P	rogram

WORKSHEET 9 *

EXPENDITURES BY ACCOUNT

This worksheet is to be used if total expenditures and obligations have not been determined for each program in operation between September, 1970, and August, 1971.

Go to the accounting records for a program and classify each voucher into the Handbook II system of accounts. Be certain that the vouchers are only for funds allocated to be spent during academic year 1970-71 and summer 1971. Such accounts as, FICA and state retirement contributions should be reviewed carefully. The fiscal year is likely not to correspond with the academic year, so summer expenditures will have to be subtracted and added to get the September-August breakdown that is needed.

Logic checks must be made also. If there is an instructional supervisor, be sure, that his secretary's salary is counted as 215b (salaries for secretaries for Supervisors of Instruction), and not as a 110 account (secretary for administrative personnel).

Next, complete Worksheet 10 following the Handbook II codes shown for each service and activity item. Prorate these expenditures by the PPG (s) served.

CONDENSED OUTLINE OF BASIC ACCOUNTS

Clearing Accounts

The detailed classification and definitions of clearing accounts with explanation of the use of clearing accounts and their relationship to the regular receipt and expenditure accounts will be found in chapters 5 and 6 of Handbook JI.

ASSET ACCOUNTS 1500 SERIES

1610. PETTY CASH FUND

1520. STORES

PREPAID INSURANCE PREMIUMS 1630.

1840, PREPAID RENT

1566 SECURITIES

1860. SINKING FUND ACCOUNT

LIABILITY ACCOUNTS 1600 SERIES

1610. CURRENT AND SHORT-TERM LOANS

1620. DEDUCTIONS FROM PAYROLL

FOOD SERVICES OPERATION ACCOUNTS 1700 SERILS

1718. MONEY RECEIVED

1711. MONEY RECTIVED FROM THE STATE 1712. MONEY RECTIVED FROM OTHER SOURCES

1726. MONEY PAID OUT

OTHER OPERATION ACCOUNTS 1800 SERIES

1810. RTUDENT-BODY ACTIVITIES

1811. ATHLETICS
1812. SCHOOL ENTERTAINMENTS

1818. SCHOOL PUPLICATIONS 1814. SCHOOL CLUES AND OTHER CO-CURRICULAR ACTIVITIES

1820. MATERIALS FOR RESALE

1830. TEXTBOOKS

186. OPERATION OF INVESTMENT PROPERTIES

MISCELLANEOUS ACCOUNTS 1900 SERIES

1910. REFUNDING BONDS

1920. ABATEMENTS

1930. INSURANCE ADJUSTMENTS

1MA INTERFUND TRANSFERS

* For use with all programs except ESEA II, NDEA III and School Lunch. These programs are covered by Supplemental worksheets.

Continued



A OB	кын	LT	9	(cont'd)

Date	
Federal	Program

Expenditure Accoun.

The detailed classification and definitions of accounts will be found in chapters 3 and 4. of Handbook II.

	1
KOITI ITTIVILIA	ì
100 SEIUES	· · · · · · · · · · · · · · · · · · ·
116. BALARIUS	
126. CONTRACTED SERVICES 186. OTH: 1 EXPLNSES	
110. OTHE 1 EXPENSES	
INSTRUCTION	
200 SERIES	- 1
SIG. SALARIES	
211, PRINCIPALS 212, CONSULTANTS OR SUPERVISORS	
914 TEACHERS	
214 OTHER INSTRUCTIONAL 5 AFF	 -
OIA REC & CLER. ASS TS.	
214 OTHER SALABIES FOR INSTIL	
226, TEXTBOOKS	
BIG SCHOOL LIBRARIES & AUDIOVISUAL	
246. TFACHING SUPPLIES	
ATTENDANCE AND HEALTH	
SERVICES 300-400 SFRIES	1
300-400 SFRIES	
SIG. SALARIES	
A28 OTHER EXPENSES	
400. BEALTH SERVICES	
AID SALARIFS	
420. OTHER EXPENSES	
PUPIL THANSPORTATION SERVICES	
500 SERIFS	
	
SEC. CONTRACT D SER, & PUB CARRIERS SSO. REPLACEMENTS OF VEHICLES	
530. REPLACEMENTS OF VIMILES	
844. TRANSPORTATION INSURANCE 856. EXPENDITULES IN LIEU OF TRANS.	
860, OTHER EXPLISES	
OPERATION OF PLANT	
GOO SEIUES	
AND TITAT FOR BUILDINGS	
649. UTILITIES, EXCEPT HEAT	
450. SUPPLIES	
660 OTHER EXPENSES	
MAINTHANCE OF PLANT	
700 SLRIES	
I 416 SALARIES	
# #40 CONTRACTED SETVICES	·
THE REPLACE IF YES OF EQUIPMENT	
740 OTHER ETPENSES	
FIXED CHARGES	
200 611116	
I SIA EMPLOYEE RETURNIET	
SIG EMPLOYEE RETREMENTS	
230, INSURANCE AND JUDG'IENTS	
816 EMPLOYEE RETIREMENTS 220, INSURANCE AND JUDGMENTS 210, RENTAL OF LAND AND BUILDINGS 240, INTEREST ON CURRENT LOANS	
816 EXPLOYEE RETHER LEVEL S 289. INSURANCE AND JUDGUENTS 849. RENTALOF LAND AND BUILDINGS 840. INTEREST ON CUMERAT LOANS 850. OTHER FIXED CHARGES	
816 EMPLOYEE RETHEMENT 250, INSURANCE AND JUDGIUMTS 350, RENTAL OF LAND AND BUILDINGS 360, INTEREST ON CURRENT LOANS 360 OTHER FIXED CHAPGES EFOOD STRVICES AND	
816 EMPLOYEE RETHEMENT 220. INSURANCE AND JUDGIENTS 350. RENTALOS LAND AND BUILDINGS 460. INTEREST ON CURRENT LOANS 450 OTHER FIXED CHAPGES FOOD STRVICES AND STRUCKLEROW ACTIVITIES	
816 EMPLOYEE RETHEMENT 826. RENTAL OF LAND AND BUILDINGS 846. INTEREST ON CURRENT LOANS 850 OTHER FIXED CHARGES FOOD STRVICES AND STUDENT-BODY ACTIVITIES 900-1000 SERIES	
816 EMPLOYEE RETHEMENTS 230, INSURANCE AND JUDGIENTS 250, RENTALOS LAND AND BUILDINGS 260, RITHERST ON CURRENT LOAMS 260 OTHER FIXED CHAPGES FOOD STRVICES AND STUDENT-ROBY ACTIVITIES 260, TOOD SERVICES	
816 EMPLOYEE RETHEMENT S18. INSURANCE AND JUDGIENTS S18. RENTALOF LAND AND BUILDINGS S18. INTEREST ON CURRENT LOANS S10. OTHER FIXED CHARGES FOOD STRVICES AND STUDENT-LICODY ACTIVITIES 900-1000 SERIES 918. FOOD SERVICES	
816 EMPLOYEE RETHEMENT 828. INSURANCE AND JUDGIENTS 838. RENTAL OF LAND AND BUILDINGS 848. INTEREST ON CURRENT LOANS 840. OTHER FIXED CHAPGES FOOD STRVICES AND STUDENT-RODY ACTIVITIES 900-1000 SERIES 940. FOOD SERVICES 110. SALARIES 124. OTHER EXPENSES 145. APPARATE FUND ON ACCOUNT	
816 EMPLOYEE RETHEMENT 230, INSURANCE AND JUDG'ENTS 350, RENTALOS LAND AND BUILDINGS 460, INTEREST ON CURRENT LOAMS 450 OTHER FIXED CHAPGES FOOD STRVICES AND STUDENT-ROBY ACTIVITIES 900, TOOD SERVICES 100, SALARIES 100, SALARIES 100, STATUS EXPENSES 100 REPARATE FUND ON ACCOUNT	
816 EMPLOYEE RETHERMSTORMS 220. INSURANCE AND JUDGUENTS 320. RENTAL OF LAND AND BUILDINGS 640. INTEREST ON CURRENT LOANS 640 OTHER FIXED CHAFGES FOOD STRVICES AND STUDENT-RODY ACTIVITIES 610. SALARIES 620. OTHER EXPENSES 630. SELFARATE FUND OR ACCOUNT 1000. STUDENT-RODY ACTIVITIES 1000. STUDENT-RODY ACTIVITIES 1000. STUDENT-RODY ACTIVITIES	
816 EMPLOYEE RETHEMENTS 230, INSURANCE AND JUDG'HENTS 230, RENTALOS LAND AND BUILDINGS 340, RETEREST ON CURRENT LOAMS 340 OTHER FIXED CHAPCES 5TOD STRVICES AND 5TODENT-ROBER 300-1000 SERIES 340, FALARIES 340, SALARIES 340, STIER EXPENSES 340, OTHER EXPENSES 3410, SALARIES 3410, SALARIES 3410, SALARIES 3410, SALARIES 3410, SALARIES 3410, SALARIES 3410, OTHER EXPENSES	
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816 EMPLOYEE RETHINGS. 239, INSURANCE AND JUDGUENTS 330, RENTALOS LAND AND BUILDINGS 840, INTEREST ON CURRENT LOANS 840 OTHER FIXED CHAPCES FOOD STUDENT-BODY ACTIVITIES 940, FOOD STUDENT-BODY ACTIVITIES 940, FOOD STUDENT-BODY ACTIVITIES 140, BEFARATE FUND ON ACCOUNT 1400, STUDENT-BODY ACTIVITIES 1410, OTHER EXPENSES 1410, STUDENT-BODY ACTIVITIES 1410, OTHER EXPENSES 1410, THE TEXENSES 1410, THE TEXENSES 1411, RECREATION 1110 CIVIC ACTIVITIES 1111, RECREATION 11110 CIVIC ACTIVITIES	
816 EMPLOYEE RETILIENTS 229, INSURANCE AND JUDGUENTS 230, RENTALOS LAND AND BUILDINGS 240, INTEREST ON CURRENT LOANS 240, INTEREST ON CURRENT LOANS 240, INTEREST ON CURRENT LOANS 250 OTHER FIXED CHAPCES 250 OTHER FIXED CHAPCES 260, FOOD SERVICES 260, FOOD SERV	
816 EMPLOYEE RETILIENTS' 826, INSURANCE AND JUDG'ENTS 826, RENTALOS LAND AND BUILDINGS 846, INTEREST ON CURRENT LOANS 840 OTHER FIXED CHAPCES FOOD STRVICES AND STUDENT-HODY ACTIVITIES 810, SALARIES 826, OTHER EXPENSES 836 STRARATE FUND OR ACCOUNT 1000, STUDENT-HODY ACTIVITIES 1010, SALARIES 1020, OTHER EXPENSES 1020 ST. ARATE FUND OR ACCOUNT CON'MUNITY STRVICES 1110, RECREATION 1120, CYLIC ACTIVITIES 1110 FUNDAL LIBRAI IES 1110 CUSTOOIAL AND DETENTION CARE OF CHILDRIN 1150 VELFARE ACTIVITIES	
816 EMPLOYEE RETHINGS. 230, INSURANCE AND JUDGUENTS 230, RENTALOS LAND AND BUILDINGS 240, INTEREST ON CURRENT LOANS 240, INTEREST ON CURRENT LOANS 240, INTEREST ON CURRENT LOANS 250 OTHER FIXED CHAPCES 260, FOOD STANDARD ACTIVITIES 260, OTHER EXPENSES 260, EXPARATE FUND OR ACCOUNT 260, OTHER EXPENSES 260,	
816 EMPLOYEE RETILIENTS 229, INSURANCE AND JUDGUENTS 230, RENTALOS LAND AND BUILDINGS 240, INTEREST ON CURRENT LOANS 240, INTEREST ON CURRENT LOANS 240, INTEREST ON CURRENT LOANS 250 OTHER FIXED CHARGES 250 OTHER FIXED CHARGES 260, FOOD SERVICES 260, SALARIES 260, OTHER EXPENSES 260, SALARIES 260, OTHER EXPENSES 260, OTHER E	
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816 EMPLOYEE RETILIENTS 230, INSURANCE AND JUDGUENTS 230, RENTAL OF LAND AND BUILDINGS 340, RENTAL OF LAND AND BUILDINGS 340, OTHER FIXED CHAPGES FOOD STRVICES AND STUDENT-HODY ACTIVITIES 340, SALARIES 340, SALARIES 340, STRUENT-HODY ACTIVITIES 3410, SALARIES 340, STRUENT-HODY ACTIVITIES 3410, SALARIES 3410, STRUENT-HODY ACTIVITIES 3410, STRUENT-HOD OR ACCOUNT CONSULNITY STRVICES 3410, PUBLIC LIBRAI IES 3410, CUSTOOIAL AND DETENTION CARE OF CHILDRIN 3410, DISTRUCTIONAL SERVICES 3411, INSTRUCTIONAL	
816 EMPLOYEE RETHINGS 229, INSURANCE AND JUDGUENTS 230, RENTALOS LAND AND BUILDINGS 240, INTEREST ON CURRENT LOANS 240, INTEREST ON CURRENT LOANS 240, INTEREST ON CURRENT LOANS 250 OTHER FIXED CHAPCES 250 DOD ON LOUD SERIES 260 PROPERTY OF THE SERIES 261 ALARIES 262 BIR SEARATES 263 BIR SEARATES 264 BIR SEARATES 265 BIR SEARATES FUND OR ACCOUNT 265 BIR SEARATES 267 BIR SEARATES 267 BIR SEARATES 268 BIR SEARATES 268 BIR SEARATES 269 BIR SEARATES 269 BIR SEARATES 260 SERIES 260 CONSULNITY STRYCES 260 BIR SEARATION 260 BIR SEARATIO	
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816 EMPLOYEE RETHERMS. 229. INSURANCE AND JUDGUENTS 230. RENTAL OF LAND AND BUILDINGS 240. INTEREST ON CURRENT LOANS 240. INTEREST ON CURRENT LOANS 240. OTHER FIXED CHAPCES 250. FOOD DELINOUS SERIES 260. FOOD SCHOOL SERIES 260. FOOD SCHOOL SERIES 260. OTHER EXPENSES 260. STUDENT-BODY ACTIVITIES 261. BLANKES 261. SETABLE FUND OR ACCOUNT 260. STUDENT-BODY ACTIVITIES 261. ARATE FUND OR ACCOUNT 260. STUDENT-BODY ACTIVITIES 261. ARATE FUND OR ACCOUNT 260. STUDENT-BODY ACTIVITIES 261. ARATE FUND OR ACCOUNT 260. STUDENT-BODY ACTIVITIES 261. STUDENT-BODY ACTIVITIES 262. ATTIVID A HEALTH STRYICES 263. STUDENT-BODY ACTIVITIES 264. STUDENT-BODY ACTIVITIES 265. STUDENT-BODY ACTIVITIES 266. STUDENT-BODY ACTIVITIES 266. STUDENT-BODY ACTIVITIES 266. STUDENT-BODY ACTIVITIES 266. STUDENT-BODY ACTIVITIES 267. STUDENT-BODY ACTIVITIES 268. STUDENT-BODY ACTIVITIES 269. STUDENT-BODY 269. STUDENT-BODY ACTIVITIES 269. STUDENT-BODY 269. STUDENT-BODY 269. STUDENT-BODY 269. STUDENT-BODY 269. STUDENT-BODY 269. STUD	
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DATES	COVERED:
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		Federal Program
on one T to		Pupil Population Group
WORKSHET T 10	•	

EXPENDITURES BY SERVICE AND ACTIVITY

	SERVICES AND ACTIVITIES				From Worksheets 2 and 3 indicate the service and act areas in which federal funds were spent For each area and program indicated, develop costs by following the list of accounts contained in Worksheet 9. Insert accounting codes shown according to Handbook I				
	-	_	· (1)		Handbook II	Codes	Do	llar Amoun	i.
-	-	T	Current Chief sto of Experichturs A Direct educative pervices (Teaching and arching) Basic skills a Pervice pl		\\		,		
	01	上	1) English language arts fexec reading)	1111	213, 215c, 2	15d, 216			
1	02	-+-	21 Pruding 3) Cottoral	1112	210, 25m-d				
l	8		41 Social sciences/social studies	1114	4				
_	05		5) Natural science and matternatics 6) Other	1115	+				
₽£.	06	+	b. Nonic medial (regular) & enrichment		(-		7-5-F-5-E-	Jan 12 1 15	·
۲	07	-	1) English language arts (exec reading) 2) Readins	1121	<i>-</i> -				
	09	-	3) Cultural	1123					
1	10		4) Social sciences/social studies	1124	├ ───				<u> </u>
-	11		5) Natural sciences and mathematics 6) Other	1125					
ļ		7	c Oilferentialized curriculum fer	1130	213, 215c,	215d, 216			
	13	-+	2 Vocational skills and attitudes	1200	210, 250a-d	,,			
	15	_	3 Textbooks	1300	1 020				200
		7	8 Supporting services 1 General administration					Sugar !	11.1
AREA II	١,		a Information dissemination	2110	100 series				
	17	Ί.	b Other 2 In itser onal administration	2120	100 series		1111	~	1
	14	-+	a Schuot wide direction & mamt	7130	211, 2153				
	19	-+	b System wide direction & mgmt	2140	100 serics				
	 *	_	e Instructional supernision 3 Program development		212, 215b		-	m : 17 F pa a	-7(4)
	2	;-[a Hosearch & development b Plenning	2170	100 series				
	H	台	c Evaluation 5	2180	100 scries				
	1	1	d Di nonstration 4 Perionni development	2190	200 series				
_	T"	7	5 School library resources at u other instruct material (extequipment)		1I		und	11/19/1	WHEN.
	,	•	e Aud-ovinuel meteriels	2310	2300				L
	1,	-†	Books periodicals and other printed materials (ex. textbooks)	2320	230a, b, d		I	L	L
		7	6 School library audiovisual	2330	214 a & b		1		<u> </u>
	2	*	8 other media personnel 7 Fupil services	23.00	213 # C D		Wille	virne	With.
	1		Guidance and counseling	2411	2140		+32.00		
_	1-3	19 10	1) Vocational 2) Other	2419	2140		1		
AEA 11		ĩ d	D Testing	2420	214c]		
¥		12	c School psychological services	2430	214d 300 series		}	 	<u> </u>
		13 M	d Attendance & school soc at work • Hesith services	2450	400 series		1		
٠		5	f Pupil transportation	2460	500 acries	/www. \$77.00	1150		
	_	*	6 Food service	2470	900 series 1150 B	[usu 1700	150)		
		37	h Chilbring 1 Sturfent subsidies	7480	1150 B				L
	_	30	j Special services for handicapped children	2490	11		J	<u> </u>	
	1	10	# k Other dupil services	2495				Ļ	
	T	41_	8 Maintenance & operation of plant	2500	600 \$ 700	se <u>rios</u>	ł	 -	
		12	9 Fixed charges 10 Other to poperting services	2000	800 scries		1		
		43	C Ancillary services	2801	7100		}		
		45	TOT CUR OF EXP (Sum of Lines 01 44)	25/00	∤		ALCUL	49444	2777
	1	46,	D Cipical Online A S incide librings	1100	711107720		444,452	27.27.	mann.
AREA IV		47	F E p (are n)	3101	1,200		1		
ARE		2′ 48	2) Other intructional equipment	J102	1230]		
-	•	49	31 Nominary Chip to equipment	3101	1230		atriari'	BALLEY.	LUND
	1,	50	A foreid	1,107	-1 .,1				T
1		51	B Interest	1207	-1, 110, 111, 6			 	
		52	V Out as his firms for Accounts	LI 180	The actics		·		

^{*} These two it see will have entries only to exceptional cacer.



ST-LEA		
Date		

STATE AND LOCAL FUNDS (Include SAFA, PL-824 and PL-815)

		SERVICES AND ACTIVITIES (continued)	Code number	Total State and Local Expenditures (include SAFA)
	41	8 Maintenance requiration of plant	(4462)	
	42	9 Fixed charais	261 1	,
a j	43	10. Other supporting services	27	
	44	(Angellary re- c	סני ב	
	45	TOT CUR GP EXP (Sum of Lines 01 44)	200.)	
	46	II Capity Outray A. Site and billed gap	3100	22.10
AREA IV	47	B Eprym of	310+	:ZZZZZ
ž	48	2) Other in the folial equipment	3102	
`	49	3) Noninstruct > illegu prikot	3163	
	50 51 52	H Dry Service A P w out P worst V Outsy in Process A Sounts	3701	- Z.:.
	٠.(COTALISE CONTENTS (Condition 1652)	d) 1:4	



^{*} Prorate these expenditures by Pupil Population Group (See MT 04, Columns b & c), and enter into appropriate odd-numbered expenditure Matrices 31 through 15.

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ST-ĻEA	
Date	

ESEA TITLE I

1. Was an ESEA Title I Survey taken? Obtain a copy of the survey.

Yes ____

2. What is the number of children in the district who come from low-income

Enter this number in MT 03, LN 10, Col. (b).

Source of Data:

3. What is the total number of schools in the district?

4. Number of Pupils Participating in Title I Project.

GRADE	PUBLIC		PRIVATE *		TOTAL
LEVEL	REGULAR	SUMMER	REGULAR	SUMMER	
re-K					
К	,			6	<u> </u>
1		,			
2				-	
· 3					
4					
5					4
6			,		
7		مر			
8	,		•		
9					
10					
11		_			
12					
Other:	,				

^{*}If private school participated, complete Worksheet 4.

Source of data:



ST-LEA	<u> </u>	
Date		

SUPPLEMENTAL WORKSHEET 2

ESEA TITLE I

1. Number of pupils participating in Title I, by activity

ACTIVITY	Reg	ular	Sum	mer v	TOTAL NUMBER	NUMBER FROM	
ACTIVITY	K-7	8-12	K-7	8-12	OF PARTICIPANTS	INSTITUTIONS	
			·		f		
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		<i>'</i>	,				
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	1						
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·			1				

Source of data-

2. How many students received remedial reading?

TERM	K-7	8-12
REGULAR		
SUMMER		



,	•	ST-ĻĒA
SUPPLEMENTAL WORKSHEET 3		Dat e

ESEA TITLE II

1. Population groups receiving Title II-services, and student counts for each term.

PUPIL POPULATION GROUP	PU	BLIC	NON- I	UBLIC	TOTALS
PUPIL POPULATION GROOP	Regular	Summer	Regular	Summer	
1.				,	İ
2.				,	, •
3.					
· 4.					
5.					

Source	of	data	•

Comments:

2. Librarians and/or library aides for participating Title II schools, public and ' non-public .

				'NT (G''LA		E SPENT ON SUMM		A II
LIBRARIANS/ * LIBRARY AIDES	Elem.	Sec.	Less than			Less than		FT
1.								
2.								
3. 4.								
5.					 			
6. 7.								ļ
8.	1				ł		•	1
´9 . 10.					,			
11.	ļ,							
12.		1	İ	1	<u> </u>			

* Do not count students who serve as library aides Source of data 014

Comments:

SUPPLEMENTAL WORKSHEET 4

ST-LEA_	
Date	

ESEA II -- Matrix 50

If LEA received Title II ESEA funds, review LEA and non-public school financial records to determine expenditures for textbooks, school library resources, and other instructional materials for the period September 1970 through August, 1971. Vouchers, checks, or accounting records may be utilized. If the latter are used, the following Handbook II account numbers apply:

ACCOUNTS	ACCOUNT NUMBERS	EXPENDITURES *
Textbooks .	220	`\ \$
School Library Resources	230 a , b, c, d	\$
Other Instr. Materials	230 a, b, c, d	. \$
	TOTAL	Ş

* Transfer the data on this column to CPIR Matrix 50, Column b.

In dividing the materials between "School Library Resources" and "Other Instructional Materials," take total state and local expenditures (including SAFA, PL 824, and PL 815 funds) and deduct those itc is which were placed in the inventory of an Anon-public school library. This deduction becomes "School Library Resources." The remainder after deduction is "Other Instructional Materials."

Be certain to deduct all fees charged to pupils for textbooks or for the use of library materials.

Source of data:



SI-LLA Date___

SUPPLEMENTAL WORKSHEET 52 **ESEA II--Watrices 54 & 55** Expenditures (dollars) ē <u>,</u> : Secondary Number ģ Public Schools Expenditures (dollars) د م ં Elementary 5. Nor ber of materials and expenditures for loans to rhildren and teachers under ESEA Title II Number 9 A School library resources and other instructional indignals. Tota of lines 02 through \$5: 4 Audiovisual materials (* oral of lines 06-11) C. Ordering processing, cataloging, and delivery f. Maps charts graphs globes and other e. Progra nimed instruction materials 14 | D TOTAL (Sum of lines 01, 12 and 13) CATEGORIES OF MATERIALS C. c. printed materials litems) Record gs (tabe and disci Suides and transparencies 2 Periodicals (subscriptions, Section B - Title II, ESEA (continued) Liution pictures B Textbooks (volumes) Books (volumes) b Furnstrips n

SECTION B CONTINUED BELOW

=

Elementary - Students shown in Matrix 02, Col. b, Lns I through highest grade shown in Matrix 01, Col c, split. The GAO audit requirements force the breakdown. If it is impossible to make the elementary-secondary There should be no problem getting the breakdown required with the exception of the elementary-secondary split from the records available, prorate on the basis of the number of pupils in membership:

Secondary - Students in Matrix 02 from lowest secondary grade shown in Matrix 01, Col. d, through Matrix 02, Col. b, Ln 14 plus Matrix 02, Col. b, Ln. 16. plus Matrix 02, Col. b, Ln 15.



PART IV - SUPPLEMENTAL PROGRAM INFORMATION

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SCHOOL LUNCH AND MILK PROGRAM

						-			 	 ıs
Total Lunches and Milk	-			>						
Total Reimbursement Claimed - Milk -							•			
Milk Sold										
Total Reimbursement Claimed Lunches										
lotal. Lunches Served								•		
Lunches. Free		•			•					
Lunches at Reduced Price			(
Average # Lunches of Pupils at Served Daily Full Price										
ADA										
Days										
Month										

SUPPLEMENTAL WORKSHEET 6

School Lunch and Milk Program

ST-LEA_	 	
Date		

Be sure to complete Wornsheets 5 and 6 forthis program, which would include cashiers, cooks, servers, managers, nutritionists, etc.

* Enter in this column the sum of Total Reimbursement Claimed for lunches and milk.



SHPPI	EMENTAL	WORKSHEET	7

ST-LEA_	
Date	

NDEA III -- Matrix 56

Prior to the award of an NDEA Title III grant, LEAs were required to submit a detailed, formal application. After award, annual reports are required. These should provide the necessary data. If data are not available directly, review vouchers, checks, or accounting records, using the following Handbook II accounts for assignment:

	4	
ACCOUNT	ACCOUNT NUMBER	EXPENDIT URES
Instructional Materials		
Audiovisual Books, periodicals, etc.	230 c 230 a, b, d,	
Instructional Equipment (all from 1230 c)		
Audiovisual Other Instructional Equipment	A/V part of 1230c 1230 c less A/V equipment	

If it is impossible to build the records and only a grant amount (total expenditures) is available, prorate among subject areas on the basis of the total number of courses influenced in each area by NDEA Title III in Matrix 57 (i.e., sum Lines 1-8 in Matrix 57 horizontally). Prorate instructional materials and equipment on each line on the same ratio that Lines 26, 27, 46, 47, and 48, Column J, Matrices 31, 33, 35, 37, 39, 41, 43, and 45 are distributed.





INTERVIEW GUIDELINES

1971 CPIR Validation

State-LEA Identification #:	
Name of Respondent:	
Title:	
Address:	
Telephone Number:	
Interviewer:	
Date:	

RMC Research Corporation 7910 Woodmont Avenue Bethesda, Maryland 20014



GENERAL INFORMATION

1. What federally supported education programs were in operation during the regular school term 1970-71 and summer 1971?

Program Reg. Term Summer Term

2. Indicate all of the people who were involved in completing the CPIR for 1970-71.

Name Title Work Performed on CPIR Hours Spent

3. What was the degree of SEA assistance in completing the CPIR?

Type of Assistance	Explanation	1	Very Hel pf ul	Moderately Hel p ful	Non- Supportive
Telephone Contact					
Training Session					
SEA Visit to LEA					
Other (explain)		•			

4. To what degree was the LEA accounting system mechanized in 1970-71?



5.	What other local, stafederal programs op	ate, or federal reports or audits we erating in the district in 1970-71?	re completed on
6.	from records?	cessary to estimate data rather than	enter it directly Method Used to Estimate
	CPIR Section	Name and Type of Records Used	Medical obed is as as
	ffing '		



Program Expenditures

6. (Continued)

CPIR Section

Name and Type of Records Used

Method Used to Estimate

Supplemental Information

7. How does the LEA collect information on federal programs operating in non-public schools?

8. What is the most significant problem (aside from lack of staff or insufficient time) encountered in completing the CPIR?

PUPILS AND SCHOOLS

9. Are the LEA student records broken down by subject area within each program?

10. How did the LEA obtain non-duplicate counts of federal program participants?





11. How did the LEA determine the of a student?	he ''most signıficant'' trea	tment or characteristic
12. Did the LEA send any of its s a federal program in 1970-71 included for CPIR reporting?	? If yes, in which distri	t for particip, ion in ct were these students
13. How did the LEA define its lo	ow-income "participating"	students?
14. How did the LEA determine students were?	who its General Elementa	ry and Secondary
15. For each population group bel what is the number of children described by the specified desor not enrolled.	in the district, ages 5 un	rough 10, who can be
Pupil Population Group*	Number	Source of Data
Low-Income		
Handicapped		

Non-Standard English

Neglected/delinquent

Migrant



^{*}A child may be reported in more than one line.

STAFFING

16.	In the staffing matrices, did the LEA count all assigned staff members,
	whether paid wholly, partially, or not at all by federal funds?

17. What federal programs provided inservice training?

PROGRAM EXPENDITURES

- 18. Did the LEA use the CPIR Instruction Manual and the worksheets in the back? (If so, get copies of the worksheets.)
- 19. Did the LEA use the HEW Handbook II classification of accounts and definitions of expenditures?
- 20. Did the LEA determine individual project expenditures from its records?
- 21. If the LEA received Title I funds, to which population group were they directed?
- 22. Was this LEA the fiscal agent for funds that were used for children from other districts?
- 23. Were carry-over funds that were spent or encumbered during the period September 1, 1970 to August 31, 1971 included in the expenditure matrices?
- 24. How was the LEA able to determine the amount of money that went into each of the subject areas?



25. Were Title II book monies used for library books or textbooks?

(26. Obtain a copy of the LEAs Chart of Accounts.)



APPENDIX B

SITE-VISIT REPORTS





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STATE A, DISTRICT A

School District Description

This district was a stratum 5 LEA in the CPIR national sample in 1970-71. There were 2,917 public school pupils enrolled in the district. Of this number, 1,702 were elementary students (including 17 ungraded elementary) and 1,215 were secondary students. All of the public school pupils were considered as participating in one or more Federal programs in 1970-71. In addition, 157 nonpublic school pupils participated in a Federal program in this district, receiving ESEA Title II services. There are five public schools and one nonpublic school in the district.

In 1970-71, this LEA received a total of \$36,489 in Federal funds. Total receipts from State and local sources amounted to \$2,782,415; thus, including Federal, State, and local funds, per-pupil expenditures in this school district in 1970-71 were \$966.

The Federal programs in operation during the 1970-71 school year in this LEA, with their respective levels of expenditures, are displayed in the following table:

Table B-1
OPERATING FEDERAL PROGRAMS
19,0-71

Federal Program Name	Federal Expenditures
ESEA Title I	\$13,613
ESEA Title 11	2,461
NDEA Title III	3,599
Vocational Education Act	1,035
National School Lunch Program	15,781
Total All Programs	\$35,489



The interview which RMC conducted for this district's CPIR was with the coordinator for the CPIR's for 1970-71 for the SEA responsible for this district. In addition, RMC spoke with specialists in the areas of ESEA Title II, NDEA Title III, Vocational Education, and National School Lunch. SEA personnel were reluctant to allow RMC to visit the local district for two reasons: (1) the SEA attempts to minimize contact between outside agencies and the local school districts, and (2) the individual who completed the CPIR at the LEA had left the school district. The new person was not familiar with the data contained in the old CPIR. SEA personnel received the CPIR from the LEA incomplete and with errors. Corrections were estimated by the State department of education from the data available there. While reluctant to allow RMC to visit the LEA, files were made available when requested.

Because of the errors and incompleteness of the CPIR when received by the State, numerous difficulties were encountered in originally completing the CPIR. Among these problems were:—(1) difficulty in determining the number of children receiving services through the Federal programs, especially in the areas of direct educative services; (2) difficulty in determining the number of staff assigned to Federal programs as opposed to those who were paid by Federal programs, (3) data on staff training were not available at the State department offices, (4) difficulties in reporting summer school expenditures, participation, and staffing, since the fiscal year for the State in question is July through June, while the CPIR requests data to be reported on a September through August year (often where the summer programs were similar to those of the previous year, the data for the previous year were used in completing the CPIR), and (5) redundancy both within the CPIR and between the CPIR and other documents completed by the State and submitted to USOE.

In addition to these problems encountered on the CPIR 71, it was indicated that there were some questions concerning the 1972 CPIR. These included: (1) use of full-time-equivalent status for staff when reporting nonprofessionals, especially volunteers, although the determination of the number of professionals in a school system was relatively easy (in cases such as this, only a count of the number of volunteers participating could be provided and this was with some difficulty); (2) matrix 19, in which, because of the nature of many compensatory education programs today, it was difficult to separate expenditures into instructional, administrative and supplementary services; (3) matrix 28, column B, which reports the same figure as matrix 14, line 1, because of the definitions used; and (4) matrix 29, which was felt to have little utility because of the program involved and the amount of funds available.

Description of School District Records Available

All of the staff members at the State department of education with whom RMC had the opportunity to work were most helpful. Copies of all applications, reports, letters, etc., were made available when requested. Financial information was reported on State form ED 001, and project level reports for the various Federal programs were available. In terms of accounting procedures, the State



follows USOL Handbook II directly, utilizing for its system of accounts that system prescribed by the handbook.

The ESEA Title I program, the largest Federal program at the subject school district for 1970-71, with the exception of school lunch, had a complete set of records available for RMC to review. Thus, RMC was able to follow the project from its inception to conclusion, reviewing the application forms, the title I evaluation report for summer and regular year, and the audited State report for title I expenditures. Both the summer and regular year programs were reading programs, while the summer had a component for mathematics. Thus, it was possible to assign pupils to the services and activities they received without extreme difficulty for title I. Staffing records were moderately complete, but data on those staff members involved with the project but not paid through Federal funds were not available. In this case, because the report was completed by the State, it was not possible to make an estimate of those involved with the project. Expenditure data, because of the use of Handbook II codes, was easily transferred to the CPIR form after proration by service and activity.

The LSLA Title II and NDLA Title III programs were aimed at the general elementary and secondary pupils. As such, the programs were assumed to provide services equally to all pupils in the school district, and thus services received by pupils could be reported. Expenditure data for the ESEA Title II program was available through the annual State report, while data for the NDEA Title III program were available form the NDEA ledger sheets. Data conceining the staff members involved with both projects were unavailable. It was possible, however, to make estimates of the number of staff members involved in the program by making assumptions of the likely participation of the staff members in the project. Data concerning the Vocational Education Program were available through school district records, and data for the National School Lunch Program were available through records of the State.

Description of the Process of Completing the CPIR

The CPIR instruments for this State for 1970-71 were completed by an individual at the LLA and submitted to the State offices. The documents were then reviewed, assuring their accuracy, and submitted to the Office of Education. For the subject school district, as reported above, the CPIR instrument was submitted to the State with numerous errors and inaccuracies. The State was forced to complete the CPIR as best as possible from the available records. Because the individual who completed the CPIR at the LFA had terminated his employment with the school district, it was impossible to obtain some of the information he required for completion. The CPIR for this LFA required 2-3 days of effort by the State for review and corrections. As stated previously, it was necessary to estimate data in areas such as pupil participation in various subject areas, the staff involved in Federal programs, and expenditures for direct educative services by service area.

Because of the limited number of Federal programs at the LFA during 1970-71 school year, it was possible to obtain a nonduplicate count of Federal program



participants without great difficulty. The ESEA Title I program was designed to address the needs of low-income students and the other programs were designed for the general elementary and secondary student population. Thus, no difficulties were involved in determining the most significant characteristics of the students involved in Federal programs, and with the exception of the ESEA Title I program which was designed for low-income pupils, all Federal programs were aimed at general elementary and secondary student populations; the latter consisted of all pupils in the district, less those involved in the ESEA Title I program.

3

As discussed above, staffing data available at the State department of education were basically concerned with the number of staff directly involved in the program, especially those paid by Federal funds. An attempt was made to account for staff assigned to, but not paid by, Federal programs, but this proved difficult because of the limited number of records available at State offices. Data concerning the length, type, and amount of training received by staff members were unobtainable.

The reporting of expenditures within this State by the local school districts to the State is done through the use of the Federal Handbook II. The Handbook II series of accounts has been adopted directly by the State, and reference is made to this handbook on each State form. Data were available on each of the individual Federal projects involved in the district during the year, and expenditures could thus be reported for these projects. While no difficulty was encountered in reporting total funds available and used by the programs, it was difficult to allocate funds by service received by the students, and funds were prorated according to the pupils reported as receiving services in section I of the CPIR.

STATE B, DISTRICT B

School District Description

This district was a stratum 5 LEA in the CPIR national sample in 1970-71. There were 2,281 public school pupils enrolled; of this number, 1,277 were elementary students (including 15 ungraded elementary), and 1,004 were secondary students. There are no nonpublic schools in the district.

There are 8 elementary schools in the subject district, 1 junior high, and 1 high school; of these 10 schools, Governor Anderson Elementary was the only one eligible for title I funds that year.

In 1970-71 this LEA received a total of \$69,980 in Federal funds. Their State and local funds amounted to \$2,300,849. Expenditures per pupil (Federal, State, and local) in the school district in 1970-71 were \$1,071.

All Federal programs operating in this district in 1970-71 are shown in the table below:

Table B-2

OPERATING FEDERAL PROGRAMS
1970-71

Federal Program Name	Federal Expenditures
ESEA Title I	\$43,404
NDEA Title III	5 3 5
National School Lunch	26,041
Total All Programs	\$69,980





During our visit to this LEA we spoke with those currently responsible for completing the CPIR. Additional assistance was also received from the accountant, the superintendent's secretary, and the bookkeeper responsible for the school lunch program accounts. In every case, we found them to be very willing to assist us. There were some problems in resolving all discrepancies because the person who had completed the CPIR for 1970-71 was no longer at the school district.

Description of School District Records

The pupil records for the ESEA Title I program were somewhat lacking. In 1970-71, there was no director for the program: the superintendent was the "overseer." In the summer of 1971, a director was appointed who was more than willing to help but lacked knowledge of what had occurred during the previous year in the title I program. In short, RMC was unable to obtain good descriptive data from the director and thus had to rely on the reports which turned out to be internally inconsistent.

Pupil records for the school lunch program were, of course, not available on a name-by-name basis. The financial records for this program were kept in the district office as were the total number of lunches served daily for each month the program operated and the total reimbursement claimed for lunches and mill

For the title I program, RMC was able to determine through the accountant's records the number of teachers on the title I payroll. We were also able to determine through the annual evaluation report the number of volunteers, teacher aides, etc., but were unable to obtain records indicating the amount of time each staff member spent on the program. The staff count for the school lunch program was obtained through the accountant and the school lunch director.

In January 1971, this district changed from a January-December fiscal year to a July-June fiscal year. Therefore, it was necessary to refer to three sets of books: fiscal year ending December 1970, which covered January 1970 to December 1970; fiscal year ending June 1971, which covered January to June 1971; and the fiscal year ending June 1972, which covered July 1971 to June 1972. We used this last set of books to obtain summer school 1971 data.

Much of the data collected by RMC was taken from the ESEA title I annual evaluation report, the payroll records, visitation reports, and the annual financial report of Federal programs submitted by the LEA to the State department of education. Another source of data was the audited reports for the school district for that year.

Description of the LEA Process of Completing the CPIR

The CPIR was completed for 1970-71 by the previous superintendent of schools, assisted by his secretary, who estimated that 2 hours were spent in completing the report. A State department official visited the school district to answer



questions pertaining to the CPIR, but apparently was unable to give the type of assistance needed by this district to complete their CPIR. Another of the problems encountered by the district in completing the CPIR was the fact that they were on a cash basis that year and did not maintain records on the amount of money actually encumbered for their Federal program. There were also a great many problems due to definitional misunderstandings.

The LEA made several major errors in completing the CPIR. They reported money spent from ESEA II, although they had no title II money that year. They did not report their school lunch program and did not report State and local funds and their NDEA III money.

In matrix 4, as nearly as can be determined, all the students were considered general elementary and secondary, even though some children from low-income areas were also reported. In other words, they gave a duplicated, instead of an unduplicated, count in matrix 4.

Staff records were poorly kept and it is believed that the LEA counted people in their ESEA II program even though there was no program that year.



STATE B, DISTRICT C

School District Description

This district was a stratum 5 LEA in the CPIR national sample in 1970-71. It had a public school enrollment of 2,132, with 1,587 elementary students and 545 secondary students. There are no nonpublic schools in the district, although a former private academy is now used as the public high school.

There are approximately 101 teachers in this district, and the State and local expenditures for 1970-71 were \$1,477,906.

There are six schools in the district but they are housed in five buildings with a primary school and a junior high occupying the same building. RMC considered these to be separate schools, but the LEA counted only the number of buildings in its CPIR report.

In 1970-71, the Federal funding in this LEA amounted to \$45,887. When this was added to the Stace and local expenditure it was found that the per-pupil expenditure in this district was approximately \$175.

The Federal programs in operation in the district during the 1970-71 school year are displayed in the following table:

Table B-3

OPERATING FEDERAL PROGRAMS 1970-71

Fed er al P r ogr a m Name	Federal Expenditures
ESEA I	\$23,358
ESEA II	1,614
NDEA III	5 30
National School Lunch	20,385
Total All Programs	\$45,887



The interview conducted by RMC was with the individual responsible for completing the CPIR in 1970-71, but much of the information was supplied by the title I director. Unfortunately, RMC was unable to interview the ESEA I director. It is not certain that he could have provided assistance with the 1970-71 data because title I was handled by an assistant superintendent that year who has since left the system. We did attempt to work with the title I secretary but she was new to the program, so was unable to provide assistance. We found all of the people with whom we dealt to be more than willing to help and to provide any information or reports requested.

There seemed to be a general feeling of frustration in regard to the CPIR at this LEA. Briefly, the opinions expressed indicate that the form requests too much information, in a format which was not meaningful to the LEA, poses too many definitional problems, and is a burden to complete.

Description of School District Records

Pupil data were obtained through the annual evaluation report for the ESEA I program. Frequently it would have been helpful to discuss discrepancies with the program director but he was not available on this visit. We were, however, able to obtain valuable information through our interview with the superintendent.

The staffing records were incomplete. It was easy to determine who was paid out of Federal funds, but very difficult to determine which staff members were assigned to a program without being paid. Even when it was possible to-determine the number, further difficulty was encountered in judging the amount of time each person spent on the Federal program.

The accounting in this district is done by hand and the accounts are kept on a cash basis. Their payroll system, however, has been computerized since 1966. The school district books are kept on a calendar year, but every year an audit is done for the July-June fiscal year. The LEA uses the HEW Handbook II classification of accounts.

Description of the LEA Methods Used in Completing the CPIR

Two people worked on completing the CPIR: the bookkeeper worked "a few hours" on collecting much of the basic material; a secretary completed the pupil and staff sections, counting only staff paid through the Federal programs.

It was necessary for the LEA to ask the State department of education to send a representative to the district to clarify some definitional problems. According to the LEA, he was unable to provide the type of assistance needed.

In completing the CPIR, the LEA made several major errors: they did not report the school lunch program which operated that year, and erroneously reported an ESEA title III program which had ended in the summer of 1970. This program was reported because the LEA paid the last bills after the 1970-71 school



year began and, since the system is on a cash basis, the expenditures appeared on the books.

The superintendent estimated that about 30 percent of the program expenditures reported on the CPIR are estimated. The pupil counts came from the ESEA annual evaluation report and the school membership report. The secretary reported only staff paid by Federal programs.

STATE C, DISTRICTS D AND E

This site visit report will describe the methodology used in completing the CPIR's for all LEA's selected from State C. The CPIR's are completed in the Bureau of Urban and Community Programs Evaluation of the State Education Department. Because the CPIR's are completed at the State level, our site visit was conducted at the State Capitol and no visits were made to the local school districts.

School District Descriptions

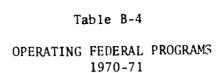
District D was a stratum 4 LEA in the CPIR national sample in 1970-71. There were 4,375 elementary students and 3,691 secondary students for a total of 8,066 public school pupils enrolled in the district. All the public school pupils participated in one or more Federal programs in 1970-71. In addition, eight nonpublic school students participated in the ESEA title I program.

There are 16 public schools in this school district, consisting of eight elementary schools, and eight secondary school; of these, all eight elementary schools participated in the ESEA title I program during the year and all schools participated in the general programs.

In 1970-71, this district received a total of \$223,537 in Federal funds. Total State and local expenditures amounted to \$12,231,958. Thus, including Federal, State, and local funds, expenditures per pupil in the subject school district in 1970-71 were \$1,544.

The Federal programs in operation in this LEA during the 1970-71 school year, with their respective levels of expenditures, are displayed in the following table:





Federal Program Name	Federal Expenditures
ESEA Title I	\$164,045
ESEA Title II	26;017
ESEA Title III	2,116
Head Start	11,609
National School Lunch	19,537
Total All Programs	\$223,537

District E was a stratum 5 LEA in the CPIR national sample in 1970-71. There were 955 public school students enrolled. Of this number, 563 were elementary students, 381 were secondary students, and 11 were ungraded and considered by the LEA to be elementary students. All of the public school pupils participated in one or more Federal programs in 1970-71. Although there were non-public schools in the subject school district, none of these schools participated in a Federal program during the year. There was one public school in this school district for all levels of instruction.

In 1970-71, this LEA® received a total of \$26,805 in Federal funds. Total State and local expenditures amounted to \$1,411,615; thus, expenditures per pupil from Federal, State, and local sources in this school district in 1970-71 were \$1,506.

The Federal programs in operation here during the 1970-71 school year, with their respective levels of expenditures, are displayed in the following table:





Table B-5

OPERATING FEDERAL PROGRAMS 1976-71

District E

Federal Program Name	Federal Expenditures
ESEA Title I	\$ 14,46 6
ESEA Title II	, 310
National School Lunch	12,029
Total All Program	\$26,805

The interview which RMC conducted for Districts D and E was with the staff. Approximately 1 man-year of effort goes into the CPIR's for the State as a whole. The CPIR instructions state the instrument is not auditable and is to be completed on a good faith, best effort basis, and the SEA in this case often finds it necessary to make use of that provision.

Description of Records Used for CPIR Completion

-The basic data sources used for the completion of the CPIR's in this State include project applications and final reports (where available), the Management Information Report (MIR), the Basic Education Data System (BEDS), and an internally developed form listing programs in operation in each school district during the year. Project applications formed the basic source of data for the CPIR, although their inherent limitations were realized by the State staff. The major difficulty encountered in this State that forces the use of project applications and proposals is the fact that, in this State, expenditure accounts are closed 2 years after the school year is completed. Thus, expenditure data are never available when the CPIR is completed. The Management Information Report is the basic data-collection instrument and is distributed 3 times a year to all school districts in the State to permit a discrepancy analysis to be completed. A census of all the school districts receiving Federal funds, this form collects data on what each project is doing, the number of participants involved in the project, the number of staff members involved, and information on expenditures. The basic purpose of this document is to determine the status of each of the projects at three points in time during the year in order to ensure that they are doing what was proposed. The Basic Education Data System consists of a series of questionnaires which are completed by all teachers in the State and serves as the basic source document for State statistics for the year. The internally developed form discussed above requests that school districts indicate the Federal programs in operation in their district during the regular school term and the summer school term during the year. This document is used by the State personnel to determine which Federal programs are to be included on the CPIR. Thus, only those programs indicated by the school districts will appear on the CPIR, and mistakes may be made as was found in one of our sample districts.

Most of the data entered on all of the sections of the CPIR are estimates. The State education agency reviews project applications and reports that have been completed as of the date the CPIR is submitted, and uses the numbers that For those projects where only applications are available, all data are Budget data are not available until at least 1 year after project completion. Data on Federal programs in operation in nonpublic schools would be included in the CPIR only if the data were submitted directly to the State offices. More often than not, they are not reported. The most significant problem, particularly a problem for the very large school districts in the CPIR completion, is the development of an unduplicated count of program participants. Data concerning pupil participation by service received are drawn from the proposals, which indicate the areas on which the project is expected to concentrate. The most significant treatment or characteristic of a student is derived by reading project proposals to determine the major aim of the project. Once this is determined, all participants in the project are considered as being the same. Staffing matrixes are extremely difficult to complete. Most of the available data at State offices relates to either the proposed staff or the staff actually paid by the Federal projects. Estimates of the involvement of other staff members are made but are subject to signifficant error. While this State uses its own series of accounts, data were adjusted to fit into the HEW Handbook II classification of accounts and definitions of expenditures.

STATE D, DISTRICT F

School District Description

This district was a stratum 4 LEA in the CPIR national sample in 1970-71. It had a public school enrollment of 3,537 with 2,309 elementary students and 1,228 secondary students.

There were approximately 149 teachers in the county--84 elementary and 65 secondary. Of the seven schools in the district, five were title I eligible schools. There was one nonpublic school with 60 students in the district, but this school received no Federal funds.

In 1970-71, the State and local expenditures amounted to \$3,522,738. When this figure was added to the district's Federal expenditures of \$300,400, perpupil expenditures were approximately \$1,064.

The Federal programs in operation are displayed in the following table:

Table B-6
OPERATING FEDERAL PROGRAMS

. Federal Program Name	Federal Expenditures
ESEA TICTE	\$112,430
ESEA Title II	4,338
Vocational Education	58,044
Other Federal Programs	125,588
Total All Programs	300,400



The interviews which RMC conducted in this LEA were with the director of instruction and the ESEA title I Director. The director of instruction was responsible for the completion of the CPIR, but the ESEA title I director completed the portions of the CPIR dealing with ESEA title I.

The director of instruction, forewarned of our coming by the State coordinator and RMC's follow-up telephone calls, was very willing to discuss the form and the problems he had encountered, expressing frustration with the form.

The ESEA title I director was much less approachable and indicated that we were wasting her time and was not willing to get out her records for 1970-71 in order to clear up some of the discrepancies we found. She did, however, grant RMC about one-half of her time to tell us what she could recall from memory. We were unable to verify this information.

Description of School District Records

All title I projects in the State are required to complete annually a 22-page evaluation report which covers each school year and the following summer. One copy of the report goes to the regional title I assistant supervisor and two copies are sent to the title I evaluator.

The title I evaluation report was on file at one of the district schools. Therefore, it was necessary to work with two offices: the school board office and the school. In addition to the title I evaluation report, RMC also utilized payroll records to determine the number of part-time and full-time employees paid by title I, although this still did not yield the number of people who were assigned to title I. A title I survey was taken by the LEA to determine the the number of low-income students in the district.

The title II requisitions for reimbursement were used to complete the CPIR. This form is standard in this State and almost identical with the CPIR format, except that expenditures for books were not split into textbooks and library books. Information on this division must be obtained from the Federal coordinator.

The National School Lunch Program was operating in this district. The totals from the monthly requisitions for reimbursement were copies and added to arrive at the annual cost and total lunches served. It was impossible to use participant lists for this program as each school cafeteria keeps its own lists of free lunch recipients, and no list is kept of the names of others participating in the program.

Every LEA in the State submits annually a "Superintendent's Report to the State." This report covers the school year and the summer preceding it, so it is necessary to use the superintendent's report for both 1970-71 and 1971-72 in order to obtain the full picture for the 1970-71 CPIR. This report often points out Federal programs operating at the LEA which were not reported on the CPIR.

The National School lunch program was operating in this district. The totals from the monthly requisitions for reimbursement were copies and added to arrive at the annual cost and total lunches served. It was impossible to use participant lists for this program as each school cafeteria keeps its own list of free lunch recipients, and no list is kept of the names of others participating in the program.

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Description of the LEA Methods Used in Completing the CPIR

The CPIR was completed by the director of instruction, but he was unable to estimate how much time it took. There was a 1-day regional meeting conducted by the State to assist LEA's in completing the CPIR. Our contact indicated that the State coordinator apparently was checking the title I data because he received a telephone call from the State informing him that one of his entries seemed wrong and was being adjusted by the State.

All accounting and record keeping are done by hand. One school board clerk codes the bills and a bookkeeper records them in the books. The LEA uses HEW Handbook II account numbers, but not necessarily the same definitions.

There was some confusion in the reporting of students because it is unclear to the LEA's whether they should report the maximum number of participants or the average number who received services.

In matrix 03, the edit check for line 01, column c, is not valid for either of the LEA's we visited in the State. When new students enter a program in the summer, they should be counted as participants in matrix 03, but the edit check is keyed off the regular term count. This edit check should be eliminated.

This LEA also reported title I students participating in 'testing," but there was no money for this activity. The LEA's seem to have difficulty discerning between those activities which are paid for by Federal funds and those which are not.

There was an array of opinions regarding the "remedial" and "nonremedial" breakdowns. Generally, however, people used their own difinition of "remedial," regardless of the definition given in the instruction manual.

Information was not available on staff who were assigned to Federal programs but paid by another source. In some instances the LEA overcounted (such as for ESEA II teachers), and in other instances they undercounted (counting only personnel paid by the ESEA I program).

The term "processional" is misunderstood by the LEA's. Some feel that a secretary who is given a great deal of responsibility is working in a professional capacity, especially if she is the secretary to an administrator. OE, however, defines a professional as one who has a college degree.

The LEA keeps its accounts on an accrual basis, and it is on a July-June fiscal year. We discovered that the man who completed the CPIR was not even aware that the form covered the period September through August, and he had reported July through June. Had there been a summer program in operation during the time period covered by the CPIR, it would have been reported incorrectly.



STATE D, DISTRICT G

School District Description

This LEA was a stratum 5 on the file when the CPIR national sample was distributed for 1970-71. However, with an enrollment of 3,419 students in October 1970, the LEA was actually a stratum 4. Of the 3,419 public students enrolled in October 1970, 2,214 were elementary and 1,205 were secondary.

There are seven public schools in the county: one high school, one intermediate school, and five elementary schools. There is also one private school in the district, which has 225 secondary students. Approximately 150 teachers are employed in the public schools.

The State and local expenditures for this LEA in 1970-71 were \$1,864,883. The Federal expenditures are shown by program source and amount in the following table:

Table B-7
OPERATING FEDERAL PROGRAMS
1970-71

Federal Program Name	Federal Expenditures
ESEĄ Title I	\$ 83,194
ESEA Title II	4,436
NDEA Title III	3,178
Adult Basic Education	2,417
National School Lunch	40,183
Forest Reserve	318
Drug Training Grant	. 50
Total All Programs	\$133,776

When the Federal, State, and local expenditures are summed, then divided by the number of students in the district, we found that the per-pupil expenditure for public schools students is \$584.

Our interview was conducted with the coordinator of Federal programs. He was very cooperative and also interested in learning where he had made mistakes. Since the LEA's receive no feedback on their CPIR, it is impossible for them to know if they are repeating their errors year after year.

Description of School District Records

All ESEA Title I projects in the state are required to complete annually a 22-page evaluation report which covers each school year and the following summer. One copy of the report goes to the regional title I assistant supervisor and two copies are sent to the title I evaluator. The report format for this information differs considerably from the title I evaluation report required by other States. Although the same general information is collected, there is no comparability between the forms. The title I evaluation report was readily available as the coordinator of Federal programs was also the title I supervisor.

In addition to the title I evaluation report, RMC also utilized payroll records to determine the number of part-time and full-time employees paid by title I, although this still did not yield the number of people assigned to title I. A title I survey was also used at both sites to determine the number of low-income students in the district.

The ESEA Title II requisition for reimbursement was used to complete part of the CPIR. This form is standard in the State and is almost identical with the format used in the CPIR, except that expenditures for books are not split into textbooks and library books. Information on this split must be obtained from the Federal coordinator.

The school lunch program was operating in 1970-71, and the totals from the monthly requisitions for reimbursement were copied and added to arrive at the annual cost and total lunches served. It was impossible to use participant lists for this program as each school cafeteria keeps its own list of free lunch recipients, and no list is kept of the names of others participating in the program.

Every LEA in the State submits annually a "Superintendent's Report to the State." This report covers the school year and the summer <u>preceding</u> it, so it was necessary to use the superintendent's report for both 1970-71 and 1971-72 in order to obtain the full picture for the 1970-71 CPIR.



This superintendent's report will often indicate Federal programs operating in the LEA which were not reported on the CPIR. For example, in this district a Forest Reserve Fund of \$300 and a Drug Training Grant of \$50 were overlooked by the LEA but were reported by RMC during the site visit. These programs and monies were easily overlooked by the LEA because they involved no student participation.

Description of the LEA Process Used in Completing the CPIR

The CPIR was completed by the coordinator of federal programs who estimated that he spent three days completing the form after he had gathered all his basic materials. The State conducted regional training sessions and he attended the one for his region.

It was discovered that the title I records in the title I evaluation report show only those students who have pre- and post-test scores on all tests that were given that year. Others were not reported in the title I statistical records even though they may have participated in the program. For example, there may be 270 title I participants but if only 231 of them were given all the tests, then these 231 are the only students who will be reflected in the title I evaluation report which is sent to the State each year.

There was also the problem of timing. When reviewing the title I report, we observed that there were 35 grade 7 students in one class. RMC reported this number on the CPIR. The LEA, however, reported 30 grade 7 students because it had checked the enrollment on the last day of school and there were 30 students in that grade 7 class.

The LEA was told in a State training session to report as general elementary and secondary only those students who were in non-title I eligible schools. This resulted in a discrepancy of -1,847 students in the general elementary population group.

The CPIR requests the number of children residing in the district who come from families with less than \$2,000 annual income. The LEA conducted a title I survey and the result of that survey indicated there were 620, students in this category. However, the LEA was unable to produce the 1970 title I survey results. In addition to this title I survey sheet, the school also used lists provided by the county which gave the names of people on welfare as well as those receiving ADC. The teachers also used their personal knowledge of the families in order to count students in the proper category. The Federal coordinator told RMC that only about \$4 percent of the title I surveys are returned to the school by the children, and only about 70 percent of these forms were considered valid because some people felt that they were an invasion of privacy and therefore did not complete the forms even though they returned them.

The LEA is also asked to estimate the number of children who may be classified in one of the following categories: Handicapped, Nonstandard English Speaking, Migrant, Neglected, and Delinquent. None of these items were reported because the LEA had no way of collecting this data. In other words, even though the LEA realized that it had handicapped children in its district, it had no way of collecting this data and therefore had no record of these children.

Another problem seemed to be logistics. Records were kept at different sites for different programs, and the LEA obtained the data over the telephone. Also, staff assignments change and the person who was in charge of the Adult. Basic Education Program in 1970-71 is not the same person who is now in charge of this program.

Nonpublic school data were a problem. Although the nonpublic schools were cooperative in giving information, there is a lack of communication between the LEA and the nonpublic schools. This resulted in the nonpublic schools being overlooked on several of the items where there was nonpublic participation in Federal programs. The staffing for nonpublic schools was also impossible to establish.

In order to complete the title I evaluation report at the end of the year, the LEA had to determine the number of students who were being bused during the summer. In order to do this, they asked the teachers to report the number of students in each class who rode the bus. One hundred and ninety-three students were reported by the teachers. This is the number RMC used. However, when the LEA completed the CPIR, they took the actual bus driver record which reported the number of students riding the bus every day. The LEA totaled up the figures submitted by each bus driver at the end of one typical day and used this figure.

The staffing matrixes were the ones which are the most difficult to substantiate and for which no real record exists except in the form of payroll. This, of course, provided only the names of those teachers who were paid by Federal programs and not the numbers of teachers who were assigned to Federal programs but not paid by them.

The LEA informed RMC that at a State training session they were instructed that all teachers using NDEA III and ESEA Title II materials were to be counted as general elementary/secondary teachers. This meant that the entire State is wrong in this respect if the other LEA's counted teachers in the same way.

Other discrepancies, as in low-income staffing, resulted from the LEA being told by a State trainer that all teachers in title I eligible schools were to be counted as title I teachers. This greatly inflated the number of participating teachers in the low-income category.

Vocational education was handled properly by this LEA. The LEA requests reimbursement quarterly from the State for vocational education and the money is received from the State. However, the LEA was told by the State that 50 percent of this money is Federal funds. Therefore, they reported 50 percent of their



vocational education money under Federal sources and 50 percent under State and local expeditures.

Under adult basic education, the LEA correctly reported 90 percent of their grant amount under Federal expenditures and 10 percent under State and local expenditures.

In the expenditure matrixes, the LEA made one substantial error. It included in the title I expenditures money which was being carried over to the next school year. The LEA also failed to report a very small drug education grant and some money it received from the Forest Reserve Program.



STATE E, DISTRICT H

School District Description

This was a stratum 4 LEA in the CPIR national sample for 1970-71. There were 8,510 school pupils enrolled. Of this number, 4,480 pupils were elementary students, including 97 ungraded elementary, and 4,030 were secondary students, including 49 ungraded secondary. In addition, there were 2,824 students enrolled in nonpublic schools during the year.

There are 22 public schools in the school district. Of these, 18 are elementary schools, three are junior high schools, and one is a senior high school. Four elementary schools were designated title I schools during this 1970-71 year with a total enrollment of 917 students.

In 1970-71, this LEA received a total of \$216,969 in Federal funds. The total expenditures from State and local sources amounted to \$11,347,364. Thus, per-pupil expenditures including Federal, State, and local funds for the school district in 1970-71 were \$1,359.

The Federal programs operating in the school district in 1970-71 are shown in the table below:

TABLE B-8

OPERATING FEDERAL PROGRAMS
1970-71

Federal Program Name	Federal Expenditures
ESEA Title I	\$129,061
ESEA Title II	10,663
NDEA Title III	12,062
Vocational Education Act	18,635
School Lunch	46,548
Total All Programs	\$216,969

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During our visit to this LEA we spoke with the coordinator of Federal programs for the LEA and the director of business services. Both were most cooperative and provided all records that were requested by RMC. While the files were not completely open to RMC as they were in some LEA's visited, whenever a record was needed and requested, it was provided.

One problem which RMC encountered in this district is regional programs. Federal programs such as ESEA Title III, Neighborhood Youth Corps, and Head Start were in operation during the year but were conducted outside the preview of the school district. Data on these programs were not available at school district offices as there was no direct relationship between the programs and the district itself. The ESEA Title III program was operated on a regional basis throughout the State and the Neighborhood Youth Corps and the Head Start Programs were operated by the city. As the programs did not operate through the schools, they were treated the same as many other Federal programs (such as the health and welfare programs supported by the Federal government) and were not reported.

One complaint expressed was that the CPIR requests data that have become increasingly difficult to obtain. In particular, concern was expressed regarding the use of subject-matter designations for the services received by pupils. Many of the more recently developed education programs work across fields (by combining reading with social sciences, for example) and thus address two or more of the identified service areas on the CPIR.



STATE E, DISTRICT J

School District Description

This was a stratum 5 LEA in the CPIR national sample in ¹
There were 1,032 public school pupils enrolled. Of this numb 3
were elementary students (including 7 ungraded elementary) and 509 were secondary students (including 4 ungraded secondary). All of the public school pupils participated in one or more Federal programs in 1970-71. Although there are nonpublic schools in the district, none of these schools conducted a Federal program during the year. However, 14 of the nonpublic school students participated in the title I program during the summer.

There are four public schools in the school district, consisting of two elementary schools, one junior high school, and one high school. Of these, both elementary schools participated in the title I program during the year.

In 1970-71, this LEA received a total of \$32 400 in Federal funds. Total State and local expenditures amounted to \$829,714. Thus, including Federal, State and local funds, expenditures per pupil in the school district in 1970-71 were \$698.

The Federal programs in operation in this LEA during the 1970-71 school year with their respective level of expenditures are displayed in the following table:



Table B-9

OPERATING FEDERAL PROGRAMS 1970-71

Federal Progr	am Name	Federal Expendi	tures 🦈
ESEA Title II		\$12,176 1,510	÷ ;
ESEA Title III		. 139	
NDEA Title III. Vocational Education Act		2,189 ,7,368 ···	
National School Lunch		9,018	• •
Total All Programs	•	\$32,400	

The interview which RMC conducted was with the coordinator of Federal programs responsible for completing the CPIR in 1970-71. In addition, RMC spoke with the school district accountant responsible for preparing the records utilized in completing the CPIR. Both were most willing to assist us in completing this CPIR and make available all records at their disposal. Because of the type of data requested on the CPIR, RMC was not able to resolve all the discrepancies that were found. This was especially true in Part 1 - Pupils and School, where the respondent is requested to distribute the pupils according to the direct educative services received.

Because of the size of the school district involved (approximately 1,000 students), the LEA was able to complete the CPIR without major difficulties. Problems did arise, however, in determining the number of pupils receiving various services, the cost of those services, and the total number of staff members involved with Federal programs as opposed to the number of staff paid by Federal funds.



· Description of School District Records

All staff members with whom RMC had the opportunity to meet and to work were most helpful. Copies of all applications, reports, letters, etc., were made available to us. Project files were made available to us and no information was withheld. Information concerning the school system itself was provided through the annual superintendent's report to the State and by the auditor's report on the finances of the school district. The school district does not follow Handbook II directly but utilizes the state system of accounts. RMC was ables however, to convert these accounts to Handbook II format.

The title I program, the largest Federal program in the school district for 1970-71, had an excellent set of records detailing the complete project from inception to conclusion. Pupil records were quite detailed, showing information on the services and activities in which students participated. Unfortunately, it was necessary to estimate the number of pupils participating in each of the direct educative services, since data on this aspect of student activities were not available in sufficient detail to allow RMC to take it directly This problem is not unique to this district, but was common across all LEA's surveyed by RMC. Staffing records were complete, especially with regard to those staff members paid in whole or in part by Federal funds. Data on those staff members involved with the project but not paid by Federal funds were not available. Estimates could be made, however, and were utilized for the report. Data were available on the extent and types of training provided to staff members on Federal projects. Expenditure data were available in a format that permitted RMC to *ranscribe from the State system of accounts to the HEW Handbook II format.

The ESEA Title II and NDEA Title III programs were aimed at the pupil population group of general elementary and secondary pupils. As such, the programs were assumed to provide services equally to all pupils in the school district and thus data could be derived from the annual superintendent's report to the State for the number of pupils served by the project. Expenditure data were available on the ESEA Title II program through the "Report of Local Expenditures - Final Claim" and on the NDEA title project, "Room Inventory - Reimbursement Claim." These reports detailed how the funds were spent, indicating the subject areas covered by both programs. Data concerning the staff members involved with both projects were in essence unavailable. Estimates could be made on the number of staff members involved only by making assumptions doncerning the likely participation of the various types of staff members on the project. The types of staff members that would be included are administration, librarians, teachers, etc.

Data concerning the ESEA Title III program were found by RMC on searching through the LEA's records. This program had not been reported by the LEA on its original CPIR submission. Federal funds granted to the LEA under the title III program were intended to provide testing materials for 109 ninth-grade students. The tests cost a fixed amount each and were administered by one staff member. The source of data utilized by RMC was the project application and the grant award notification for the program.

The vocational education program in this district was designed to provide career guidance and information to pupils in the areas of office practice and agriculture. These programs were designed for general elementary and secondary pupils and served students in the 9th through 12th grades. As the program was very small and directed towards a specific end, data were available concerning the students involved in the programs, the courses they pursued, the expenditures in each area, and the staff members involved.

The school lunch program was also designed to provide assistance to all students in the LEA. Information on the number of pupils served monthly was available on the State requisition for reimbursement. Data on a name-by-name basis were not available. Thus, RMC assumed that each pupil during the year would participate in the program and thus included all pupils in the LEA as participants. Information concerning expenditures was available on the monthly requisition for reimbursement and data concerning the staff members involved were available from the staff records on the annual superintendent's report to the State.

Description of the LEA Process of Completing the CPIR

The CPIR for 1970-71 was completed by the coordinator of Federal programs for the school district. He was assisted by the secretary to the superintendent and the school accountant. Approximately 1 man-week was required for the preparation of the CPIR, 16 hours in preparing the data, and 24 hours in completing the CPIR. State assistance was considered to be moderately helpful and consisted of telephone contacts by the State representative to the LEA in accounting questions. As stated previously, destination of data was required in areas such as student participation by subject areas, staff involved in the Federal program (especially those not paid by Federal funds) and expenditures for the direct educative services in which students participated. This latter area was considered by the LEA to be the most significant problem it had with the CPIR completion. Data were not maintained at the school district in such a manner that they could be transcribed to the CPIR in the format required.

Because of the size of the LEA involved it was possible to obtain a non-duplicate count of Federal program participants. Considerably more difficulty would have been encountered had two or more programs been specifically designed to serve pupils in the same pupil population group. Thus, the school district had no problem in determining the most significant characteristics of the students involved in Federal programs. With the exception of a ESEA Title I program, which was designed for low-income pupils, all Federal programs in the district were aimed at the general elementary and secondary student population. This general elementary and secondary student population group consisted of all pupils less those involved in the title l program.

As discussed previously, staffing data maintained by the LEA were basically concerned with the number of staff members who were paid by rederal funds and an attempt was made to account for those staff members who participated in Federal programs but were not paid by them. However, there were obvious weaknesses in

this area. The title I and vocational education programs both provided inservice training to staff members. Data concerning the length of training, the type of training, and the amount of funds spent were maintained.

Rather than following the HEW Handbook II classification of accounts and definitions of expenditures, the school district utilized the State listing of accounts. These were, however, convertible to the Handbook II format. Data were kept on individual projects such that project expenditures could readily be determined for each of the programs in existence for the year. Data were maintained in sufficient format to permit RMC to determine expenditures for both the regular year and the summer programs. Further, it was possible to accurately account for carry over funds that were spent or encumbered during the September 1970 to August 1971, time period.

STATE F, DISTRICT J

School District Description

In 1970-71, this district had an enrollment of more than 192,000 pupils. The elementary membership was about 116,500 and the secondary membership was approximately 76,000.

The CPIR for this LEA presented a unique set of problems for RMC. Rather than complete a single CPIR for the LEA as a whole, 16 separate CPIR's were completed by the school district, one for each Federal program in operation, and submitted to the U.S. Office of Education. In addition, the individual designated as the point of contact for RMC at the LEA was not fully cooperative and acted to limit the ability of RMC to perform the validation study of the data. Both of these problems have been discussed in detail below.

Since RMC was able to interview personnel at only two Federal programs, it was not possible to develop our own figures for total staff assigned to Federal programs and total Federal funds in school year 1970-71 and summer term 1971.

The CPIR compiled at the U.S. Office of Education from data submitted by the various Federal program offices of this LEA indicates that the total staff assigned to Federal programs was 3,374. There were 1,745 professional staff members and 1,629 nonprofessionals.

Our initial contact was with the individual who directs the central gathering point for the data from all Federal program offices. Rather than aggregate the data from these offices and produce a unified report, his office instead asked each Federal program office to complete a ceparate CPIR on their program. These CPIR's were then sent togethe U.S. Office of Education where the data were compiled into one report.

Our first meeting in this district was with this individual who then accompanied us to a meeting with the Follow-Through programming of the U.S. Office of Education, Mrs. Anita Turner. The following day we again met with our contact and were taken to meet the director of library services (ESEA Title II). After our interview with the Follow-Through director, it was estimated that it took two days to complete the Follow-Through portion of one CPIR, after all the data had been gathered. Following the interview we asked to look at the Follow-Through records for school year 1970-71. We found that few of the records were available at this office because they were maintained in the Office of Research and Development. We were never permitted to interview the Follow-Through researcher and were unable to obtain the necessary data to perform a through analysis of the Follow Through program, although RMC did attempt to piece together a picture of the program based on correspondence and other documents available at the office of the Follow-Through director.



Description of School District Records

Follow-Through:

RMC used the "Follow-Through Program Progress Report for 1970-71 and Projections for 1972" as a source for most of their data on pupils and staff. A separate document concerning staff development explained briefly the types of inservice training being carried on, but did not provide information on the numbers trained.

There were four public schools with Follow-Through programs in 1970-71. Approximately 425 students in kindergarten through second grade received services during the regular school term and another 100 kindergarten students participated in the summer of 1971, bringing the unduplicated count to 525. There was no non-public participation.

Various memos were read in an effort to determine the types of services and activities conducted, and the Follow-Through application for 1970-71 was used as the only available source of information on staffing. It was used as a last resort, as RMC has found that program applications often give a distorted picture of project operations.

The expenditure records for Follow-Through were obtained from a year-end expenditure report. It was discovered that the Follow-Through office recorded salaries for aides under ancillary services in the CPIR and that the budget did not separate inservice training from consultant fees.

ESEA II:

Our second interview e district was with the director of library services. She estimated that least 40 man-hours were put into compiling the ESEA II data for the 1971 CPIR.

RMC used the "Annual Report of Federal Assistance Programs--FY 1971" as a source of information on the number of staff members assigned to ESEA II. The "Annual Library-Media Center Report for School Year 1970-71-Public Schools" was also used, in addition to various correspondence and tabulation sheets in the ESEA Title II files.

The ESEA II financial data were obtained from several sources: "ESEA II Project Financial Status Report for Fiscal Year Ending June 30, 1971"; "Statistics for (State) Public and Private Schools"; and "Report of Local Expenditures, Form la-DLDS."

A few items were not reported in the RMC CPIR for ESEA II, such as the number of teachers handling ESEA II materials, the number of pupils in summer school, etc., as the office could not provide this information.

Summary

RMC believes that our three trips to the LEA were not as productive as they could have been if we had had the full cooperation of our contact. Not only did he not provide the information requested, but he also tried to redirect the thrust of the study by requesting that we confine our interview to questions dealing only with improvements that could be made on the 1972 CPIR form. In both interviews with a program director he did indeed try to limit the scope of our work.



STATE G, DISTRICT K

In April 1973, RMC arranged an informal meeting with the individual (a research statistician in the Office of the Director of Federal Programs) who completed the CPIR for this LEA in 1970-71 and 1971-72 in order to learn about CPIR completion at a second large school district.

The CPIR is greatly resented because of the time it requires to compile and report the data. This district has over 100,000 students and the detailed reporting called for by the CPIR poses a tremendous burden. A record has been kept of the time our contact and her clerk spend on CPIR-related activities—a total of about 4 man-months each year, not including the time required for the various programs to compile the data for her.

A training session was held for the LEA's in the State, but the difficulties which this LEA was encountering with the CPIR were not discussed in enough detail. A representative of the State education agency did visit the district, but only to pick up the completed report.

The accounting procedures in the school system are computerized, but their accounts are not kept by HEW Handbook II account numbers. Futhermore, the CPIR requires that financial reporting include encumbrances as well as cash expenditures. This does not coincide with the LEA's regular system of financial accounting.

There were several Federal programs operating in this LEA in 1970-71:

ESEA Title I Low-income program and programs for neglected and delinquent

ESEA Title II

ESEA Title III Diagnostic and Adjustment Center, and Vocational Education

Opportunities

ESEA Title VI Michael Summer Program, Methodology of Dactylology, and

Mentally Retarded Deaf Program

ESEA Title VIII Project Stay

NDEA Title III

OEO Adult Basic Education

EPDA Career Opportunity Program; Teachers College Interns;

Career II

Follow Through

Manpower Development Training Program

Model Cities Adult Education; Breakfast Program; Teacher Aides Program

Vocational Education Acts High School; Adult Education

National School Lunch Acts 117







Almost every program produced a final evaluation report, but the hading cf these reports would take days. The ESEA I evaluation report, for instance, was 655 pages long. Information for the various Federal funds are found as follows:

Separate funds for the fiscal year covered:

- two funds usually, regular year and summer term ESEA Title I - each program is in a different fund ESEA Title II ESEA Title VIII EPDA Career II - (last year for this project) Model Cities Programs (in fiscal 72 all will be in one fund and must be separated)

Funds which cover more than one year of the project:

ESEA Title II OEO Adult Basic Education EPDA Teachers College Interns EPDA Career Opportunity Program Follow Through Manpower Development Training Program

In funds which also include other projects and/or State and local funds:

Title VI - all in fund 13, together with many other projects NDEA Title III - included in fund 01 since it is reimbursement money Vocational Educational Acts - High School included in fund 01 and Adult Education in 05

National School Lunch Acts - included in fund 12

In addition to reading the evaluation reports, the CPIR staff questioned program evaluators on points not covered in their reports, the original budget was compared to see if budgeted activities occurred as planned, and the conditions of appropriation were checked to see if moneys were spent for programs as budgeted.

It was seldom possible to enter data directly from records because the reporting year often did not match the CPIR year. Most of the figures reported are based on proration and other means of calculating cost. It appears that very little of the reported data could be considered raw estimates.

Pupils and Schools

Obtaining gross nonpublic school enrollment figures was not too difficult; a phone call is often all that was needed. However, it was much more time consuming to compile unduplicated figures for nonpublic participants in Federal programs. Most of the Federal programs (such as ESEA I, II, and III) have committees which are under the direction of public school personnel who work together with the nonpublic schools. The committees are able to provide the number and names of nonpublic schools in which each program took place. **118** ·

In order to obtain unduplicated counts of Federal program participants, actual participant lists for each program in each school were checked for duplication. When a pupil was found to be participating in more than one program, the staff determined to which population group he should be categorized. They also made trips to the various schools in order to clear up any ambiguities in class lists. Since a student is to be classified on the basis of the program from which he derived the greatest benefit, it was necessary to wait until all evaluation reports for the summer program were complete. (This was because a summer program in which a student participates may be more important than a regular program in another area.)

Staffing

There is underreporting of staff for each pupil population group because only those receiving Federal funds are counted. It was felt that it was an unnecessary burden to ask that the staff be sorted into 24 categories, depending on professional status, type of work done, length of workday, school term, and population group they serve. These same staff must then be resorted to determine an unduplicated count in four basic categories (matrix 22).

The inservice-training matrixes also required both duplicated and unduplicated counts. This required a lot of detailed cross-checking of payroll information to determine whether staff members received more than one type of inservice training during the year. Furthermore, the edit check in the CPIR Manual (page 51) was misleading because it stated that no more than \$1,000 per participant should be spent in taking courses for college credit. This was not so--no such limit has been established.

The Federal programs which provided inservice training are:

ESEA Title I, Low Income and Institutions
ESEA Title VI
ESEA Title VIII
Follow Through
EPDA
Adult Basic Education

Program Expenditures

The LEA was very well versed in use of the CPIR manual and worksheet, and they also designed additional worksheets of their own. The moneys for each Federal program were distributed into categories for the CPIR. Where a program served more than one pupil population group, costs per pupil were determined and then distributed to each population group in proportion to the number of students in that group who receive that particular service. State and local moneys were determined by reviewing at least 10 different funds. Adjustments were to be made to remove 1970 summer school expenditure and add 1971 summer school expenditures. Financial reporting required that the conditions of appropriation must be checked against the budget so that pupils are not counted where money is not spent and vice versa. However, the conditions of appropriation do not reflect full summer school costs until at least October 1.

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Miscellaneous Problems

- 1. In ESEA Title III a statistical report was made by each director at the completion of each project's fiscal year, but this usually did not coincide with the CPIR year. All ESEA Title III projects must be combined for part IV of the CPIR, while in part I they may serve totally different population groups. This required that the ESEA III data be compiled in two ways. Furthermore, matrix 59 asks for ESEA III participation by race, despite the fact that no child is to be identified by race, creed, or color.
- 2. Budget categories in ESEA Title VIII do not coincide with terms used in the CPIR.
- 3. In the NDEA Title III program, it is difficult to determine the number of "schools" used in Adult Basic Education because many of the classes are held in stores, factories, community centers, etc.
- 4. In several programs it was difficult to classify skills as remedial or non/remedial.
- 5. For food service, it was difficult to translate meals served into pupil participants. Separate calculations were made for free or partially paid lunches and for regular lunches because there are differing proportions of Federal moneys in the two types of lunches.
- 6. It was misleading to report some programs as regular term and summer components. The MDTA programs, for instance, run year round with no separate summer component.

APPENDIX C

ERROR RESOLUTION DATA SHEETS





NOTE

This appendix reports all data collected during the course of the study. It should be noted that no data have been reported for the two large city districts in the study. In one case, this stems from the major difficulties encountered with school district personnel as described in the site visit report (District J). In the other case, the purpose of the site visit was solely to obtain background information on the methodology used by another large district in completing the CPIR with no intention of collecting the data. Data are reported in two formats—one for data incorrectly reported by the LEA as well as corresponding data considered correct by RMC and one for data correctly reported by the school district. All analyses discussed in chapter 4 are based on the data reported in this appendix.

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INCORRECTLY REPORTED DATA State A, District A

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。 3 0	17	c	2467	, 0	-2467	7,
30	23	c į	477 5	0	-477	7
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31	53	р	44467	0	-44467	7
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INCORRECTLY REPORTED DATA State B, District B--continued

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41	52	p	2649	0	- 2649	7
41	53	p	2208814	0	-2208814	10
. 46	1	b	54	0	- 54	7
46	2	b	65100	44655	-20445	10
46	6	b	65154	44655	-20499	10
46	6	С	4826	0	- 4826	10
47.	1	b	102	84	- 18	10
47	1	d	. 102	84	- 18	.10
47	1	е	152	120	- 32	10
47	1	f	152	120	- 32	10
50	1	b	0	10245	10245	7
50	2	b	0	.8262	8262	7
50	3	b	0	51823	51823	7
50	4	p.	0,	70331	70331	7
51	1	b	0	1277	1277	- 7
51	1	c	. 0	1277	1277	7 ′
51	2	b	0	1004	1004	7
51	2	С	0	1004	1004	7
52	1	b	0	11	11	. 7
54	2	b	0	218	218	7
			l'	177		



INCORRECTLY REPORTED DATA State B, District B--continued

			Error		
·Line	Column	RMC	Original	Difference	Code
2	С	0	1082	1082	° 7
9	c	. 0	47	47	7
13 .	С	0	10	10	7
14	С	. 0	1139	1139	7
2	d	0	70 ·	70	7
3	'd	0	, 2	2	. 7
2	е	0	322	322	7
. 3	е	0	16	16	7
13	e	0	23	23	7
14 -	е	. 0	361	361	7
	· -				
1		,			
•					
					,
		. 5			
				1	
	2 9 13 14 2 3 2 3 13 14	2 c 9 c 13 c 14 c 2 d 3 d 2 e 3 e 13 e 14 e	2	2 c 0 1082 9 c 0 47 13 c 0 10 14 c 0 1139 2 d 0 70 3 d 0 2 2 e 0 322 3 e 0 16 13 e 0 23 14 e 0 361	2 c 0 1082 1082 9 c 0 47 47 13 c 0 10 10 14 c 0 1139 1139 2 d 0 70 70 3 d 0 2 2 2 e 0 322 322 3 e 0 16 16 13 e 0 23 23 14 e 0 361 361

CORRECTLY REPORTED DATA
State B, District B--continued

CPIR	Data Ele	emcnt	В	CPIR Data Element			•	
Matrix	Line	Column	Data Value	Matrix	Line Column		Data Value	
1	1 ,	b	К	2	47	c	621	
1	1	С	6			*		
. 1	1	d	7					
1	1	e	12				,	
2	2	b	187					
2	.3	b	160					
2	4	b	181		•			
2	4	c	J 20 ·					
2	5	b	191					
2/	5	С	20 ,					
2	G	b	192	,			<u> </u>	
2	6	· c	10					
2	7	b	185		1			
2	8	b	176			·.		
2	9	b	170				-	
2	10	b	180					
2	11	ь	184					
2	12	b	164				٩	
2	13	b	161		/			
2	14	ь	145					
2	15	b	15	1				
. 2	17	b	Į 2281				1	
3	2	b	24					
5	2	С	84					
14	1	k	2					
30	41	C	183					
30	42	c	543		,			

INCORRECTLY REPORTED DATA State B, District C

<u></u>			<u></u>			
CP	IR Local	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code .
2	• 16	b	O	2,	2	12
2	2	, c	78	30	- 48	12
Ž	3	c	54	25	- 29	12
2	4	С	69	25	- 44	12_
2	5	્દ	54	21	- 33	12
2	6	c	0	21	21	12
. 2	7	С	0	21	21	12
2	8	Ċ	0	19.1	19	12
2	9	С	0	22	22	12
2	:10	С	0	25	25	12
2	15	С	26	25	- 1	, 5
2	17	С	. 281	234	- 47	10
3	1	b	2132	220	-1912	. 2
3	1	С	255	201	- 54	1
3	1	е	6	5	- 1	1
` 3	2	b	36	30	- 6	9
3	2	С	26	. 25	- 1	5
3	6	b	1851	1908	43	1
3	10	b	219	0	- 219	9
4	· 1 ·	, b	255	201	- 54	0 10
4	2	Ö	26	25	- 1	10
4	9	, 6	1851	1908	43	10
4	9	ь	2132	2134	2	10
5	2	b	78	25	- 53	10
5 ,	2	С	157	176	19	. 10,
5	5	b	0	25	. 25	9
						

P'CORRECTLY REPORTED DATA State B, District C--continued

CPIR Location CPIR Data Error Matrix Line Column RMC Original Difference 1 5 c 33 176 143 3 5 25 c -53 5 25 c 177 176 -1 5 28 c 94 0 -94 5 33 b 78 0 -78 5 33 c 177 0 -177 6 14 c 26 28 -1 6 25 c 26 0 -26 6 33 c 26 0 -26 10 5 h 0 25 25 19 25 b 99 147 48 10 25 1207 1206 -1 10 25 25 25 13 6 0 <th>9 10</th>	9 10
Matrix Line Column RMC Original Difference 5 5 c 33 176 143 5 25 b 78° 25 - 53 5 25 c 177 176 - 1 5 28 c 94 0 - 94 5 33 b 78 - 0 - 78 5 33 c 177 0 - 177 6 14 c 26 28 - 1 6 25 c 26 0 - 26 6 33 c 26 0 - 26 10 5 h 0 25 25 10 25 p 147 48 10 25 1207 1206 - 1 10 25 0 25 25 13 6 0 42 42	9
5 25 b 78. 25 - 53 5 25 c 177 176 - 1 5 28 c 94 0 - 94 5 33 b 78 0 - 78 5 33 c 177 0 - 177 6 14 c 26 28 - 1 6 25 c 26 0 - 26 6 33 c 26 0 - 26 10 5 h 0 25 25 10 25 99 147 48 10 25 h 0 25 25 10 25 h 0 25 25 13 6 0 42 42	10
5 25 c 177 176 - 1 5 28 c 94 0 - 94 5 33 b 78 0 - 78 5 33 c 177 0 - 177 6 14 c 26 28 - 1 6 25 c 26 0 - 26 6 33 c 26 0 - 26 10 5 h 0 25 25 19 25 99 147 48 10 25 1207 1209 - 1 10 25 0 25 25 13 6 0 42 42	
5 28 c .94 0 - 94 .5 33 b 78 0 - 78 .5 33 c 177 0 - 177 .6 14 c 26 28 - 1 .6 25 c 26 0 - 26 .6 33 c 26 0 - 26 .0 5 h 0 25 25 .0 25 25 .0 25 .0 25 .0 25 .0 25 .0 25 .0 .0 .0 .0 .0 </td <td>40</td>	40
5 33 b 78 0 - 78 5 33 c 177 0 - 177 6 14 c 26 28 - 1 6 25 c 26 0 - 26 6 33 c 26 0 - 26 10 5 h 0 25 25 19 25 99 147 48 10 25 1207 1206 - 1 10 25 h 0 25 25 13 6 0 42 42	10
5 33 c 177 0 - 177 6 14 c 26 28 - 1 6 25 c 26 0 - 26 6 33 c 26 0 - 26 10 5 h 0 25 25 10 25 99 147 48 10 25 1207 1206 - 1 10 25 h 0 25 25 13 6 0 42 42	7
6 14	7
6 25 c 26 0 - 26 6 10 - 26 10 5 h 0 25 25 110 25 h 0 25 1207 120	7
6 33 c 26 0 - 26 10 5 h 0 25 25 19 25 b 99 147 48 10 25 h 0 25 1207 1200 - 1 10 25 h 0 0 25 25 13 6 b 0 42 42	10
10 5 h 0 25 25 10 25 b 99 147 48 10 25 1207 1200 - 1 10 25 h 0 25 25 13 6 b 0 42 42	7
10 5 h 0 25 25 19 25 99 147 48 10 25 1207 120g - 1 10 25 h 0 25 25 13 6 0 42 42	7
10 25 10 25 11 0 25 0 13 0 13 0 142 42	7
10 25 10 25 11 0 25 0 13 0 13 0 142 42	10
13 6 6 0 42 42	1
	7
	9
13 6 Jg 0 1 1	12
14 1 p 4 0 - 4	2
14 6 k - 3 2 - 1	2
14 6 n 2 0 - 2	, 2
15 1 v 3 3	2
15 1 y 0 4 4	12
15 1 v 0 -1 1	12
15 1 x 12 0 - 12	7
19 8 0 4 4	7
20 6 m 0 1 1 1	7
21 6 y 0 1 1 1	.7
22 1 b 2 49 . 47	10

INCORRECTLY REPORTED DATA -- State B, District C--continued

CP	IR Local	ion		CPIR Data		Error
Mairix	Line	Column	RMC	Original	Difference	Code
22	2	b	11	3 ,	- 7	10
22	. 3	b	0	4	4	10
22	4	ь	14	5	- 9	10
23	2	ъ '	1	0 °	- 1	7
23	2	c	· 1	0。	- 1	7
′ 23	14	b	1	, 0	- 1	. 10
23	14	\c'	1	<u> </u>	- 1	10
23	14	9	77	J J	- 77	10
- 23	, 2	· d'	77	0	- 77	7
25	2	ь	5	0 ·	- 5	10
, 25	2	С	5	0	- 5	10
25	2	d	250	0 .	- 250	10
25	14	b	. 5	• 0	- 5.	ib
25	14	С	5	0	- 5	10
25	14	d	250	0	- 250 ,	: 10
27	2	b	0	, •5	5	10
27	2	С	0	5	5	, 10
27	2	. d	0	250	250	10
25	14	b	0.	,5	5	10
25	14	С	0	5	5	10
2 5	1+	а	0	250	250	10
30	2.	Ċ	14600	6582	-8018	4
30	5 **	С	2050	9	-2496	3
30	25	c	250	0	- 250	7
å 30	27	c	0	65	65	2
30	31	С	197	0	- 197	2 ;

INCORRECTLY REPORTED DATA State B. District C--continued

CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
30	42	c	829	334	- 495	_ ~ 7
30	45	С	17926	6990	-10936	10
30	47	С	0	22	22	12
30	49	С	0	302	302	12
30	53	c ·	17926	7315	-10611	10
30	27	ď	194	0	- 194	7
30	45	d	194	Ó	- 194	10
30	53	d	194	0	- 194	10
31	36	0	3274	0	-3274	9
31	45	0	3274	œ	-3274	10
31	5 3	0	3274	0 +	-3274	10
31	2	p	14600	6582	-8018	10
31	6	р	2050	9	-2041	, 10
31	25	Į p	250	0	- 250	10
31	31 ^	p	194	65	- 129	10
* 31	47	j	62	- 0	- 62	9 ,
31	53	j	62	0	- 62	10
31	31	· р	197	0	- 197	10
31	36	p	3274	0	-3274	10
31	42	р	829	334	- 495	10
31	45	p	21394	6991	-14403	10
31	47 🖟	ρ	62	22	- 40	10
31	53	p .	21456	7315	-14141	10
31	45	q	170151	0 .	-170151	7
31	46	q	31	0	- 31	7
31	47	q	213	0	- 213	. 7

INCORRECTLY REPORTED DATA State B, District C--continued

CP	IR Loca'	ion	on CPIR Data			
Matrix	Line	Column	RMC	Original	Difference	Code
31	48	q	213	0 .	- 213	. 7
31	49	g q	212	0	- 212	7
31	50	q	3588	0	-3588	7
31	51	q	995	.<\o	- 995	7
31	52	q	1359	()	-1359	7
31	53	* q	176762	, 6	-176762	10
` 32	2	С	0	6582	6582	' 12
32	6	С	0	ð.,	9	12
32	13	С	4175	0	-4175	4
32	26	С	53	² 0	- 53	3
32	27	С	0	65	65	7
32	42	С	207	334	127	3
32	45	c	4512	6991	-2479	10
32	47	С	0	22	22	2
32	43	С	72	302	230	3
32	49	С	848	0	- 848 ·	3
32	53	С	5432	7315	1883	10
32	27	∘ d	. 20	0	- 20	7
32	45	d	20	0	- 20	. 10
32	53	d	20	0	- 20	10
33	36	0	334	0	- 334	9
33	45	Ü	334	0	- 334	10
33	53	• O	334	0 .	- 334	10
33	47	j	6	0	- 6	9
33	47	j Os	6	0	- 6	10
33	2	p. p	0.	6582	6582*	10

INCORRECTLY RÉPORTED DATA State B, District C--continued

CPIR Location CPIR Data						Error
Matrix	Line	Column	RMC	Original	Difference	Code
33	6	р	0	9	9	10
33	13	р	4175	0	-4175	10
33	25	р	77	0	- 77	10
33	26	p \	53	0	- 53	10
33	27	р	20	65	45	<u>, 10</u>
33	36	р	334	0	- 334	10
33	42	р	207	334	127	10
33	45	p	4866	6990	2124	10
33	47	р	6.	22	16	10
33	48	р	72	302	230	10
33	49	р	848	0	- 848	10
33	53	p	5792	7315	1523	10
33	45	q	17349	0	-17349	7
33	46	q	3	0 .	- 3	7
33	47	q	22	0	- 22	7
33	48	q	. 22	0	- 22	7
33	49	q	21	O.	21	7
33	50	q	366	0	- 366	7
33	51	q	101	0	- 101	7
33	52	q	139	0	- 139	9
33	53	q ^	18023	0	-18023	10
40	2	С	. 0	6582	6582	4
40	6	c	0	9	9	3
40	27	c	0	65	65	3
40	41	c	0	334	334	3
40	45	, c	0	6990	6990	3

INCORRECTLY REPORTED DATA State B, District C--continued

CP	R Locat	ion	1	CPIR Data	,	Error.
Matrix	Line	Column	RMC	Original	Difference	Code
40	47	С	, 0	22	2	3
40	48	С	o 🛷	302	302	3
40	53	С	0	7315	7315	10
40	27	d	. 1400	1623	223	7
40	45	d	1400	1623	223	10
40	53	d	1400	1623	223	10
40	4	е	0	3449	3449	. 7
40	17	.e	0	225	225	7
40	18	е	0	2882	2882	7
40	21	е	0 -	1412	1412	7
40	28	9	0	1025	1025	7
40	41	e	0	547	457	7
40	42	е	0	35	35	7
40	44	е	0	214	214	7
40	45	е	0	9703	9703	10
40	49	е	0	·531	531	7
40	52	е	. 0	4315	4315	7
40	53	е	Q	14550	14550	10
41	47	j	462	0	- 462	10
41	53	j	462	0	- 462	10
41	36	0	16777	. 0	-16777	7
41	43	0	16777	0	-16777	10
41	53	0	16777	0	-16777	10
41	2	р	0	6582	6582	10
41	4	р	0	3449	3449	10
41	5	p	0	9	9	10

INCORRECTLY REPORTED DATA State B, District C--continued

CPIR Location CPIR Data						Error
Matrix	Line	Column	RMC	Original	Difference	Code
41	17	p	0	2 2 5	225	10
41	18	р	0	2882	2882	10
41	21	р	0	1412	1412 •	10
41	27	p	1400	1688	288	10
41	28	р	0	1025	1025	· 10
41 `	36	, р	16777	0	-16777 ·	10
41	41	р	ρ	457	457	10
41	42	р	0	370.	370	10
41	44	р	. 0	214	214	10
41	45	р	18177	18317	200	10
41	47	р	462	22	- 440	10
41	48	р	0	302	302	10
41	49	р	0	531	531	10
41	52	р	, 0	4315	4315	10
41	53	р	18639	23488	, 4849	10
41 ,	45	q	1235113	0	-1235113	7
41	46	q	227	0	- 227	7
41	47 ^	q	1547	0	-1547	7
41	48	1	1547	0	-1547	7
41	49	q	1546	0	-1546	7
41	50	q	26046	0	-26046	7
41	⁷ 51	q	7219	. 0	-7219	1
41	52	q	9876	0	-9876	7
41	53	q	1283121	0	-1283121	10
46	1	5	7425	0	-7425	. 10
46	2	b	35649	26067	-9582	10

INCORRECTLY REPORTED DATA State B, District C--continued

CP	IR Locat	ion		.CPIR Data	<u>`</u>	73
Matrix	Line	Column	RMC	Original	Difference	Error Code
46	6	b_	43074	26067	-1700	10
46	6	С	~2813	12051	9238	10
47	1	b	255	234	- 21	10
47	1	d	255	234	- 21	10
50	3	b	35380	35793	413	12
50	· 4	ь	61191	61604	413	10
. 51	1	b	1587	1353	- 234	10
51	۰ 2	b ,	1587	1353	- 234	10
52	1	b	103	42	61	10
54	1	С	986	0	- 886	7
54	2	· c	886	616	- 270	7
54	13	С	181	0	- 181	1-
54	14	С	1067	616	- 451	10
54	1	е	454	0	- 454	7
54	2	е	. 454	203	- 251	7
54	13	е	93	0	- 93	7
54	14	е	547	203	- 344	7
55	1	k				7
55	2	k	1340	0	-1340	7
55	13	k	274	0	- 274	7
55	14	k	1614	0	-1614	7
56	1	d	265	0	- 265	7
56	3	d	265	0	- 265	7
56	8	d	530	0	- 530	10
57	1	d	2	0	- 2	12
57	3	d	2	0	- 2	12
57	3	ď	4	0	- 4	12



CORRECTLY REPORTED DATA

State B, District C--continued

CPIR	Data El	ement		CPIR	Data El	ement	Data Malua
Matrix	Line	Column	Data Value	Matrix	Line	Column	Data Value
/ 1	1	b	К	51	2	С	545
1	1	c	8 -	54	2	b	201
1	1	đ	9 .	54	2	d	74
1 '	1	е	12				
2	2	b	177				·
2	3	b	188				t .
2	4	b	207				
2	5	Ъ	180				
2	6	b	183				
2	7	b	160				
2	8 .	b	175				
2	9	b	150				
2	10	b	142				
2	11	b	106				
2	12	b	140				
2	13	b	146				
2	14	b	153				
2	15	b	25				
3	1	е	5				
3	2	е	1				
13	2	d	2	·			
14	1	h	_				
14	2	h	1			٠	
14	6	m	1				
50	1	b	14807	, .			
50	2	b	11004				
51	1	, c	545				

INCORRECTLY REPORTED DATA State C, District D

Matrix Line Column RMG Original Difference Code 2 17 b 8066 8026 - 40 1 3 1 c 732 692 - 40 1 3 6 c 7374 0 -7374 7 3 6 e 16 0 - 16 7 3 6 f 1 0 - 1 7 3 10 b NA 8 8 4 1 b 740 700 - 40 10 4 6 b 7374 0 - 7374 7 4 9 b 8114 0 - 8114 7 5 1 f 40 0 - 462 11 5 2 c 462 0 - 462 11 5 3 c 462 0 - 462	CP	IR Local	ion		CPIR Data		Error
3 1 c 732 692 -40 1 3 6 c 7374 0 -7374 7 3 6 e 16 0 -16 7 3 6 f 1 0 -1 7 3 10 b NA 8 8 4 1 b 740 700 -40 10 4 6 b 7374 0 -7374 7 4 9 b 8114 0 -8114 7 5 1 f 40 0 -40 7 5 2 c 462 0 -462 11 5 3 c 462 0 -462 11 5 5 b 90 0 -90 11 5 5 c 0 462 462 11 5<	Matrix	Line	Column	RMO	Original	Difference	Code
3 6 c 7374 0 -7374 7 3 6 e 16 0 - 16 7 3 6 f 1 0 - 1 7 3 10 b NA 8 4 1 b 740 700 - 40 10 4 6 b 7374 0 -7374 7 4 9 b 8114 0 -8114 7 5 1 f 40 0 - 40 7 5 2 c 462 0 - 462 11 5 3 c 462 0 - 462 11 5 5 b 90 0 - 90 11 5 9 c 0 462 462 11 5 12 c 0 462 462 11 5	2	17	b	8066	8026	- 40	1
3 6 e 16 0 -1374 7 3 6 f 1 0 -1 7 3 10 b NA 8 4 1 b 740 700 -40 10 4 6 b 7374 0 -7374 7 4 9 b 8114 0 -8114 7 5 1 f 40 0 -40 7 5 2 c 462 0 -462 11 5 3 c 462 0 -462 11 5 5 b 90 0 -90 11 5 9 c 0 462 462 11 5 9 c 0 462 462 11 5 12 c 0 462 462 11 5 27	3	1	С	732	692	- 40	1
3 6 e 16 0 - 16 7 3 6 f 1 0 - 1 7 3 10 b NA 8 4 1 b 740 700 - 40 10 4 6 b 7374 0 -7374 7 4 9 b 8114 0 -8114 7 5 1 f 40 0 -8114 7 5 1 f 40 0 -40 7 5 2 c 462 0 -462 11 5 3 c 462 0 -462 11 5 5 b 90 0 -90 11 5 9 c 0 462 462 11 5 12 c 0 462 462 11 5 27 c 120 0 -120 11 5 30 c	3	6	c ø	7374	0	-7374	7
3 10 b NA 8 4 1 b 740 700 - 40 10 4 6 b 7374 0 -7374 7 4 9 b 8114 0 -8114 7 5 1 f 40 0 -40 7 5 2 c 462 0 -462 11 5 3 c 462 0 -462 11 5 5 b 90 0 -90 11 5 9 c 0 462 462 11 5 9 c 0 462 462 11 5 12 c 0 462 462 11 5 27 c 120 0 -120 11 5 30 c 0 120 12c 11 5	3	· 6	е	16	0	- 16	. 7
4 1 b 740 700 - 40 10 4 6 b 7374 0 -7374 7 4 9 b 8114 0 -8114 7 5 1 f 40 0 -40 7 5 1 f 40 0 -40 7 5 1 f 40 0 -40 7 5 2 c 462 0 -462 11 5 3 c 462 0 -462 11 5 5 b 90 0 -90 11 5 5 b 90 0 -90 11 5 12 c 0 462 462 11 5 27 c 120 0 -120 11 5 27 d 140 0 -140 11 5 30 d 0 147 147 11 5	3	6	f	. 1	٠0	- 1	7
4 6 b 7374 0 -7374 7 4 9 b 8114 0 -8114 7 5 1 f 40 0 -40 7 5 2 c 462 0 -462 11 5 3 c 462 0 -462 11 5 5 b 90 0 -90 11 5 5 b 90 0 -90 11 5 9 c 0 462 462 11 5 9 c 0 462 462 11 5 9 c 0 462 462 11 5 12 c 0 462 462 11 5 27 d 140 0 -140 11 5 30 c 0 120 120 11 5 30 d 0 147 147 11 5	3	√10	b	NA			8
4 9 b 8114 0 0 -8114 7 5 1 f 40 0 -40 7 5 2 c 462 0 -462 11 5 3 c 462 0 -462 11 5 5 b 90 0 -90 11 5 5 b 90 0 -90 11 5 9 c 0 462 462 11 5 9 c 0 462 462 11 5 27 c 120 0 -120 11 5 27 d 140 0 -140 11 5 30 c 0 120 12c 11 5 30 d 0 147 147 11 5 32 d 0 170 170 11 5 33 b 90 0 -90 11	4	1	b	740	700	- 40	10
5 1 f 40 0 - 40 7 5 2 c 462 0 - 462 11 5 3 c 462 0 - 462 11 5 5 b 90 0 - 90 11 5 9 c 0 462 462 11 5 9 c 0 462 462 11 5 9 c 0 462 462 11 5 12 c 0 462 462 11 5 27 c 120 0 - 120 11 5 27 d 140 0 - 140 11 5 30 c 0 120 120 11 5 30 d 0 147 147 11 5 32 d 0 170 170 11 5 33 b 90 0 - 90 11 <td< td=""><td>4</td><td>6</td><td>b</td><td>7374</td><td>0</td><td>-7374</td><td>7</td></td<>	4	6	b	7374	0	-7374	7
5 2 c 462 0 - 462 11 5 3 c 462 0 - 462 11 5 5 b 90 0 - 90 11 5 9 c 0 462 462 11 5 12 c 0 462 462 11 5 27 c 120 0 - 120 11 5 27 d 140 0 - 140 11 5 30 c 0 120 120 11 5 30 d 0 147 147 11 5 30 d 0 170 170 11 5 32 d 0 170 170 11 5 33 b 90 0 - 90 11 *5 33 c 462 435 - 27 3 5 33 d 140 170 30 3	4	9	b	8114	-0	o -8114	7
5 3 c 462 0 -462 11 5 5 b 90 0 -90 11 5 9 c 0 462 462 11 5 12 c 0 462 462 11 5 27 c 120 0 -120 11 5 27 d 140 0 -140 11 5 30 c 0 120 120 11 5 30 d 0 147 147 11 5 32 d 0 170 170 11 5 33 b 90 0 -90 11 5 33 c 462 435 -27 3 5 33 d 140 170 30 3 5 33 d 625 0 -625 2	5	1	f	40	0	- 40	7
5 3 C 462 0 - 462 11 5 5 b 90 0 - 90 11 5 9 C 0 462 462 11 5 12 C 0 462 462 11 5 27 C 120 0 - 120 11 5 27 d 140 0 - 140 11 5 30 C 0 120 120 11 5 30 d 0 147 147 11 5 32 d 0 170 170 11 5 33 b 90 0 - 90 11 5 33 c 462 435 - 27 3 5 33 d 140 170 30 3 10 25 b 625 0 - 625 2 10 25 c 3198 4301 1103 2 <t< td=""><td>5</td><td>2</td><td>С</td><td>462</td><td>0</td><td>- 462</td><td>11</td></t<>	5	2	С	462	0	- 462	11
5 9 c 0 462 462 11 5 12 c 0 462 462 11 5 27 c 120 0 - 120 11 5 27 d 140 0 - 140 11 5 30 c 0 120 120 11 5 30 d 0 147 147 11 5 32 d 0 170 170 11 5 33 b 90 0 - 90 11 * 5 33 c 462 435 - 27 3 5 33 d 140 170 30 3 10 25 b 625 0 - 625 2 10 25 c 3198 4301 1103 2 10 25 d 998 0 - 998 2	. 2	3	С	462	0	- 462	11
5 12 c 0 462 462 11 5 27 c 120 0 - 120 11 5 27 d 140 0 - 140 11 5 30 c 0 120 120 11 5 30 d 0 147 147 11 5 32 d 0 170 170 11 5 33 b 90 0 - 90 11 4 5 33 c 462 435 - 27 3 5 33 d 140 170 30 3 10 25 b 625 0 - 625 2 10 25 c 3198 4301 1103 2 10 25 d 998 0 - 998 2	5	5	b	90	0	- 90	11
5 27 c 120 0 - 120 11 5 27 d 140 0 - 140 11 5 30 c 0 120 120 11 5 30 d 0 147 147 11 5 32 d 0 170 170 11 5 33 b 90 0 - 90 11 45 33 c 462 435 - 27 3 5 33 d 140 170 30 3 10 25 b 625 0 - 625 2 10 25 c 3198 4301 1103 2 10 25 d 998 0 - 998 2	5	9	С	0	462	462	11
5 27 c 120 0 - 120 11 5 27 d 140 0 - 140 11 5 30 c 0 120 120 11 5 30 d 0 147 147 11 5 32 d 0 170 170 11 5 33 b 90 0 - 90 11 45 33 c 462 435 - 27 3 5 33 d 140 170 30 3 10 25 b 625 0 - 625 2 10 25 c 3198 4301 1103 2 10 25 d 998 0 - 998 2	5	12	С	0	<u> </u>	462	11
5 30 c 0 120 120 11 5 30 d 0 147 147 11 5 32 d 0 170 170 11 5 33 b 90 0 - 90 11 6 33 c 462 435 - 27 3 5 33 d 140 170 30 3 10 25 b 625 0 - 625 2 10 25 c 3198 4301 1103 2 10 25 d 998 0 - 998 2	5	27	С	120	, 0	- 120	11
5 30 d 0 147 147 11 5 32 d 0 170 170 11 5 33 b 90 0 - 90 11 45 33 c 462 435 - 27 3 5 33 d 140 170 30 3 10 25 b 625 0 - 625 2 10 25 c 3198 4301 1103 2 10 25 d 998 0 - 998 2	5	27	d	140	. 0	- 140	11
5 32 d 0 170 170 11 5 33 b 90 0 - 90 11 5 33 c 462 435 - 27 3 5 33 d 140 170 30 3 10 25 b 625 0 - 625 2 10 25 c 3198 4301 1103 2 10 25 d 998 0 - 998 2	5	30	С	0	120	120	11
5 33 b 90 0 - 90 11 5 33 c 462 435 - 27 3 5 33 d 140 170 30 3 10 25 b 625 0 - 625 2 10 25 c 3198 4301 1103 2 10 25 d 998 0 - 998 2	5	30	d	0	147	147	11
45 33 c 462 435 - 27 3 5 33 d 140 170 30 3 10 25 b 625 0 - 625 2 10 25 c 3198 4301 1103 2 10 25 d 998 0 - 998 2	5	32	d	0	170	170	11
5 33 d 140 170 30 3 10 25 b 625 0 -625 2 10 25 c 3198 4301 1103 2 10 25 d 998 0 -998 2		33	b	90	0	- 90	11
10 25 b 625 0 - 625 2 10 25 c 3198 4301 1103 2 10 25 d 998 0 - 998 2	⁴ 5	33	С	462	435	- 27	3
10 25 c 3198 4301 1103 2 10 25 d 998 0 - 998 2	5	33	d	140	170	30	3
10 25 d 998 0 - 998 2	10	25	b	625	0	- 625	2
	10	25	С	3198	4301	1103	2
146	10	25	d	998	t	- 998	2

INCORRECTLY REPORTED DATA State C, District D--continued

CP	IR Locat	ion		CPIR Data		Error
Matrix	·Line	Column	RMC	Original	Difference	Code
10	33	b	625	715	- 90	3
10	33	С	3198	3220	22	3
10	33	d	3551	3221	-330	3
13	1	b	48	0	,- 48	-2
13	1	d	13	· 9	- 4	2
14	, 1	h	3	0	- 3	2
14	1	m	1	3	2	2
14	1	O	0	1	1	2
14	6	k	1	0	- 1	2
14	6	m	6	0 .	- 6	2
14	6	р	0	191	191	2
15	1	t	30	0	- 30	2 .
15	1	v	0	5	5	2
15	1	w	6	0	- 6	2
15	6	х	53	0	- 53	7
15	6	у	43	0	- 43	7
19	1	d	3	0	- 3	7
21	1	t	76	0	- 76	9
21	1	V ,	4	0	- 4	9
22	1	b	40	0	- 40	7
22	2	b	27	0	- 27	7
22	3	b	110	0	-110	7
22	4	b	. 108	0	-108	7
23	3	b	111	0	-111	7
23	3	С	111	0	-111	7
23	3	d	²¹¹⁶	0	-2116	7



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INCORRECTLY REPORTED DATA State C, District D--continued

CP	IR Locat	ion		CPIR Data		Error
Matrix	·Line	Column	RMC	Original	Difference	Code
30	1 .	е	25510	13300	-12210	3/10
30	2	c	25510	13241	-12269	3/10
30	3	С	21339	0	-21339	3/10
30	4	С	21339	7000	-14339	3⁄10
30	5	, с	25510	19200	- 6310	3/10
30	6	С	. 0	10000	10000	3/10
30	9	С	0	22500	22500	3/10
30	.12	С	0	7500	7500	3/10
30	15	С	369	0	- 369	7
30	25	е	176	. 0	- 176	7
30	26-27	С	428	0	- 428	5
30	2 6-27	d	1476	0	- 1476	5
30	28	С	7315	0	- 7315	7 .
30	32	С	3000	0	- 3000	11
30	33	С	0	36510	36510	11
30	42	С	30447	29427	- 1020 .	5
30	48	е	5	0	- 5	.7
30	45	С	164045	156456	- 7589	10
30	45	d	1476	0	- 1476	10
30	45	е	181	0	- 181	10
30	48	С	0	7200	72000	5
30	53	С	164045	163656	- 389	10
30	53	d	1476	0	- 1476	10
30	. 53	е	181	Ō	- 181	10
31	53	0	0	23252	23252	5
31	53	p	25510	0	-25510	7



INCORRECTLY REPORTED DATA State C, District D--continued

CP	IR Locati	ion ·	,	GPIR Data	•	Error
Matrix	Line	Column	RMC	Original	Difference	Code
31	2	р	25510	O	-25510	7
31	3	р	21339	0	-21339	7
31	4	р	21339	0	-21339	7
31	5	р.	25510	0	-25510	7
31	7	0	2903	0	- 2913	5
31	7	р	2903	0	- 2903	7
31	8	0	2902	0	- 2902	5/
31	8	р	2902	0	- 2902	7
31	9	0	2902	0	- 2902	5
31	9	р	2902	0	- 2902	7
31	12	0	2902	0	2902	5
31	12	р	2902	0 -	- 2902	7
31	15	р	369	0	- 369	10
31	17	0	. 0	200	200	5
31	25	р	176	0	- 176	10
31	26-27	р	1904	0	- 1904	10
31	28	р	7315	0	- 7315	10
31	32	0	0	332	332	5
3.1	32	p	3000	.0	- 3000	10
31	34	0	0	278	278	5
31	34	р	3278	0	- 3278	10
31	35	. 0	0	5448	5448	5
31	36	0	2218	18662	16444	2
31	36	P	2218	0	- 2218	10
31	40	0	. 0	705	705	5
31	42	р	30452	0	-30452	10
	<u> </u>	 	30452	150 129	-30452	10



INCORRECTLY REPORTED DATA State C, District D--continued

			·			
CP	IR Lycat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Çode
31	45	0	13827	0	- 13827	7
31	45	р	179529	0	-179529	7
31	45	. q	· 0	0	0	8
31	46	o	0	3450	3450	5
31	47	q	-	, ،		8
31	48	q	-	٠ طـ		8
31	49	q	-		-	8
31	50~51	q	148043	0	-148043	7
31	53	0	13827	0	- 13827	10
31	53	р	179529	0	-179529	10
∴ 31 [,]	53	q	1018279	, A	-1048279	7
40	25	લ	1877	0	- 1877	7
40	26	d	24541	3035	- 18472	5
40	27	` d	-	. 3034		5
40	42	е	58	0	- 58	7
40	45	d	24541	6069	- 18472	10
40	45	е	- 1935	0	- 1935	10
40	53	d	24541	6069	- 18472	10
40	53	е	1935	0	- 1935	10
41	25	p,	1877	0	- 1877	1 0
41	26	р	24541	~0	- 24541	.7/10
41	27	p	-	0	\-	7/10
41	36	0	17532	138853	-121321	2
41	36	р	17532	0	- 17532	7
41	42	р	58	0	- 58	10
41	45	0 1	17532	0	- 17532	7 .

™NCORRECTLY REPORTED DATA State C, District D--continued

Matrix Line Column RMC Original Difference Code 41 45 p 14008 0 - 44008 7 41 45 q NA 10753437 -10753437 8 41 46 NA 5146473 5146473 8 41 47-48-19 NA NA NA 1	CP	IR Locat	ion	P	CPIR Data	·	Error
41 45 q NA 10753437 -10753437 8 41 46 NA 5146473 5146473 8 41 47-48-49 NA NA NA -1	Matrix	Line	Column	RMC	Original	Difference	Code
41 46 NA 5146473 5146473 8 41 47-48-49 NA NA NA	41	45	p	14008	0	- 44008	7
41 47-48-9 NA NA -1 8 41 50 q 1579419 985000 - 148843 7/8 41 51 q - 742462 - 7/8 41 53 o 17532 0 17532 7/10 41 53 p 44008 0 44008 7/10 46 1 b 25718 0 - 25718 7 46 1 b 25718 0 - 25718 7 46 2 b 165256 0 - 165256 7 46 6 b 190974 0 - 190974 7 46 6 c 32563 0 - 32563 7 50 1 c 252 "0 - 252 7 50 2 b 13478 50091 36613 7 50 3 c 280	41	45	q	. NA	10753437	-10753437	88
41 50 q 1579419 985000 - 148843 7/8 41 51 q - 742462 - 7/8 41 53 o 17532 0 17532 7/10 41 53 p 44008 0 44008 7/10 41 53 q 11183679 17627372 6443693 7/10 46 1 b 25718 0 - 25718 7 46 2 b 165256 0 - 165256 7 46 6 b 190974 0 - 190974 7 46 6 c 32563 0 - 32563 7 50 1 c 32536 0 - 30536 7 50 1 c 252 '0 - 252 7 50 2 b 13478 50091 36613 7 50 3 <t< td=""><td>41</td><td>46</td><td>, ,</td><td>NA</td><td>5146473</td><td>5146473</td><td>8</td></t<>	41	46	, ,	NA	5146473	5146473	8
41 51 q - 742462 - 7/8 41 53 o 17532 0 17532 7/10 41 53 p 44008 0 44008 7/10 41 53 q 11183679 17627372 6443693 7/10 46 1 b 25718 0 - 25718 7 46 2 b 165256 0 - 165256 7 46 6 b 190974 0 - 190974 7 46 6 c 32563 0 - 32563 7 50 1 b 30536 0 - 30536 7 50 1 c 252 "0 - 252 7 50 2 b 13478 50091 36613 7 50 3 c 280 0 - 280 7 50 3 c	41	47-48-4	9 (<u> </u>	NA	NA		8
41 53 0 17532 0 17532 7/10 41 53 p 44008 0 44008 7/10 41 53 q 11183679 17627372 6443693 7/10 46 1 b 25718 0 - 25718 7 46 2 b 165256 0 - 165256 7 46 6 b 190974 0 - 190974 7 46 6 c 32563 0 - 32563 7 50 1 b 30536 0 - 30536 7 50 1 c 252 0 - 252 7 50 2 b 13478 50091 36613 7 50 3 b 6077 0 - 6077 7 50 3 c 280 0 - 280 7 51 1 b	41	50	q	1579419	985000	- 148843	7/8
41 53 p 44008 0 44008 7/10 41 53 q 11183679 17627372 6443693 7/10 46 1 b 25718 0 - 25718 7 46 2 b 165256 0 - 165256 7 46 6 b 190974 0 - 190974 7 46 6 c 32563 0 - 32563 7 50 1 b 30536 0 - 30536 7 50 1 c 252 0 - 252 7 50 2 b 13478 50091 36613 7 50 2 c 472 1006 532 7 50 3 b 6077 0 - 6077 7 50 3 c 280 0 - 280 7 51 1 b	41 `	51	q	_ ′	742462	· <u>-</u>	7/8
41 53 q 11183679 17627372 6443693 7/10 46 1 b 25718 0 - 25718 7 46 2 b 165256 0 - 165256 7 46 6 b 190974 0 - 190974 7 46 6 c 32563 0 - 32563 7 50 1 b 30536 0 - 30536 7 50 1 c 252 0 - 252 7 50 2 b 13478 50091 36613 7 50 3 b 6077 0 - 6077 7 50 3 c 280 0 - 280 7 51 1 b 4375 4301 - 74 1 51 2 b 4375 4301 - 74 2 51 2 c 9	41 ′	53	0	17532	0	17532	7/10
46 1 b 25718 0 - 25718 7 46 2 b 165256 0 - 165256 7 46 6 b 190974 0 - 190974 7 46 6 c 32563 0 - 32563 7 50 1 b 30536 0 - 30536 7 50 1 c 252 0 - 252 7 50 2 b 13478 50091 36613 7 50 2 c 472 1006 532 7 50 3 b 6077 0 - 6077 7 50 3 c 280 0 - 280 7 51 1 b 4375 4301 - 74 1 51 2 b 4375 4301 - 74 2 51 2 c 998 0 - 998 2 52 1 b 240 179 -	41	53	р	44008	0	44008	7/10
46 2 b 165256 0 - 165256 7 46 6 b 190974 0 - 190974 7 46 6 c 32563 0 - 32563 7 50 1 b 30536 0 - 30536 7 50 1 c 252 0 - 252 7 50 2 b 13478 50091 36613 7 50 2 c 472 1006 532 7 50 3 b 6077 0 - 6077 7 50 3 c 280 0 - 280 7 51 1 b 4375 4301 - 74 1 51 2 b 4375 4301 - 74 2 51 2 c 998 0 - 998 2 52 1 b 240 179 - 61 9 54 1 c 5729 5829 10	. 41	53	q	11183679	17627372	6443693	7/10
46 6 b 190974 0 - 190974 7 46 6 c 32563 0 - 32563 7 50 1 b 30536 0 - 30536 7 50 1 c 252 0 - 252 7 50 2 b 13478 50091 36613 7 50 2 c 472 1006 532 7 50 3 b 6077 0 - 6077 7 50 3 c 280 0 - 280 7 51 1 b 4375 4301 - 74 1 51 2 b 4375 4301 - 74 2 51 2 c 998 0 - 998 2 52 1 b 240 179 - 61 9 54 1 c 5729 5829 100 - 5 54 1 e 19873 0 - 1987	46	1	b	25718	. 0	- 25718	7
46 6 c 32563 0 - 32563 7 50 1 b 30536 0 - 30536 7 50 1 c 252 0 - 252 7 50 2 b 13478 50091 36613 7 50 2 c 472 1006 532 7 50 3 b 6077 0 - 6077 7 50 3 c 280 0 - 280 7 51 1 b 4375 4301 - 74 1 51 2 b 4375 4301 - 74 2 51 2 c 998 0 - 998 2 52 1 b 240 179 - 61 9 54 1 c 5729 5829 100 - 19873 8	46	2	b	165256	0	- 165256	7
50 1 b 30536 0 - 30536 7 50 1 c 252 0 - 252 7 50 2 b 13478 50091 36613 7 50 2 c 472 1006 532 7 50 3 b 6077 0 - 6077 7 50 3 c 280 0 - 280 7 51 1 b 4375 4301 - 74 1 51 2 b 4375 4301 - 74 2 51 2 c 998 0 - 998 2 52 1 b 240 179 - 61 9 54 1 c 5729 5829 100 5 54 1 e 19873 0 - 19873 8	46	6	b	190974	0	- 190974	7
50 1 c 252 0 - 252 7 50 2 b 13478 50091 36613 7 50 2 c 472 1006 532 7 50 3 b 6077 0 - 6077 7 50 3 c 280 0 - 280 7 51 1 b 4375 4301 - 74 1 51 2 b 4375 4301 - 74 2 51 2 c 998 0 - 998 2 52 1 b 240 179 - 61 9 54 1 c 5729 5829 100 5 54 1 e 19873 0 - 19873 8	46	, 6	C	32563	0	- 32563	7
50 2 b 13478 50091 36613 7 50 2 c 472 1006 532 7 50 3 b 6077 0 - 6077 7 50 3 c 280 0 - 280 7 51 1 b 4375 4301 - 74 1 51 2 b 4375 4301 - 74 2 51 2 c 998 0 - 998 2 52 1 b 240 179 - 61 9 54 1 c 5729 5829 100 5 54 1 e 19873 0 - 19873 8	50	1 .	b	30536	0	- 30536	7
50 2 c 472 1006 532 7 50 3 b 6077 0 - 6077 7 50 3 c 280 0 - 280 7 51 1 b 4375 4301 - 74 1 51 2 b 4375 4301 - 74 2 51 2 c 998 0 - 998 2 52 1 b 240 179 - 61 9 54 1 c 5729 5829 100 5 54 1 e 19873 0 - 19873 8	50	1	С	252	*0	- 252	7
50 3 b 6077 0 - 6077 7 50 3 c 280 0 - 280 7 51 1 b 4375 4301 - 74 1 51 2 b 4375 4301 - 74 2 51 2 c 998 0 - 998 2 52 1 b 240 179 - 61 9 54 1 c 5729 5829 100 5 54 1 e 19873 0 - 19873 8	50	2	ģ	13478	50091	36613	7
50 3 6077 0 - 6077 7 50 3 c 280 0 - 280 7 51 1 b 4375 4301 - 74 1 51 2 b 4375 4301 - 74 2 51 2 c 998 0 - 998 2 52 1 b 240 179 - 61 9 54 1 c 5729 5829 100 5 54 1 e 19873 0 - 19873 8	50	2	С	472	1006	532	, 7
51 1 b 4375 4301 - 74 1 51 2 b 4375 4301 - 74 2 51 2 c 998 0 - 998 2 52 1 b 240 179 - 61 9 54 1 c 5729 5829 100 5 54 1 e 19873 0 - 19873 8	. 50	3	, p	6077 \	0	- 6077.	7
51 1 5 4375 4301 - 74 1 51 2 b 4375 4301 - 74 2 51 2 c 998 0 - 998 2 52 1 b 240 179 - 61 9 54 1 c 5729 5829 100 5 54 1 e 19873 0 - 19873 8	50	3	c ·	280	0	- 280	7
51 2 c 998 0 - 998 2 52 1 b 240 179 - 61 9 54 1 c 5729 5829 100 5 54 1 e 19873 0 - 19873 8	51	1	b	4375	4301	- 74	1
52 1 b 240 179 - 61 9 54 1 c 5729 5829 100 55 54 1 e 19873 0 - 19873 8	51	.2	ъ	4375	4301	- 74	2
54 . 1 c 5729 5829 100 55 54 1 e 19873 0 - 19873 8	51	2	c	998	0	- 998	2
54 1 e 19873 0 - 19873 8	52	1	b	240	179	- 61	* 9
	54	. 1	c	5729	5829	100	" 5
54 2 c 2844 3034 190 5	54	1	е	19873	0	19873	° 8
	54	2	С	2844	3034	190	5

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INCORRECTLY REPORTED DATA State C, District D--continued

CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC,	Original	Difference	Code
54	5	e	134	· 0	- 134	. 8
54	· 5	С	2885	2795	90	5
54	5	е	19739	Û	-19739	8
54	14	C :	5729	0,	- 5729	10
54	14	е	19873	0	-19873	10
55	1	r,	417	240	- 177	. 8
55	1	h.	26019	6069	-19950	. 10
55	2	£	207	Û	- 207	8
55	2	hr h	3185	3034	- 151	10
55	5	g	210	240	39	18
. 55	5	h	22834	3035	-19799	10.
55	14	g	417	, O	- 417	7
55	14	h	26019	6069	- ⁰19950	10
58	1	b	70	0	- 70	7
58	1	С	645	0	- 645	7
58	1	d	3660	, 0	- 3660	7
58	1	е	3691	0 .	- 3691	7.
58	1	b	8066	0	- 8066	10
58	2	d	319	0	- 319	7
58	2	b	319	0	- 319	10
58	3	g	111	0	- 111	. 7
5 ₹	3	h	111	0	- 111	10
61	1	d ,	1	0	- 1	7
61	12	d	1	- 0	- 1	7
6 l,	13	d	2	0	- 2	7
61	17	q	2	0	- 2	7

INCORRECTLY REPORTED DATA

State C, District D--continued

CP	IR Locat	ion "	,	CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
62	25	h	111	0 .	- 111	7
62	25	i	2116	0	-2116	7
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CORRECTLY REPORTED DATA. State C, District D--continued

CPIR	Data Ele	ement		CPIR	Data Ele	ement .	
Matrix'	Line	Column	Data Value	Matrix	Linc	Column	Data Value
1	1	b	P	2	11,	b '	632
1	1	С	6	2	. 11	С	30
1	1	d	7	2	12	b	625
1	1	е	12	2	12	c	20
. 2	1	b	20	2	13	b	595
2	. 2	ь	645	2	13	c	20
2	2	С	90 ,	2	14	b	588
2	3	b	643	2	14	С	10
2	3	С	90	3	1	b	870
2	3 ,	d	2	3	1	\ d	8
2	4	b	573 ´	3	1	е	8
2	4	С	90	3	1	f	1
2	4	d	2	5	1	b	. 90
2	5	b	619	5	1	С	462
2 .	5	С	90	5	1	j	8
2	5	d ´	2	5	2	b	90
2	6	b	566	5	2	j	. 8
2	6	С	65	5	4	С	462
2	6	d	2	5	5	С	462
2	7 .	Ъ	632	5	29	j	8
2	7	С	65	5	31	c	100
2	8	ь	627	5	32	С	462
2	8	С	62	10	25	j	319
2	9	b	644	13	1	С	<i>√</i> 1
2	9	^	30	30	J4	С	3278
2	10	b	607	47	1	b	692
2	10	С	30	47	1	С	8

CORRECTLY REPORTED DATA State C, District D--continued

Matrix Line Column Data Value Matrix Line Column Data Value 47 1 d 700 <th>CPIR</th> <th>Data El</th> <th>enient</th> <th></th> <th>CPIR</th> <th>Data El</th> <th>ement</th> <th>Data Walna</th>	CPIR	Data El	enient		CPIR	Data El	ement	Data Walna
47 1 d 700 50 4 b 50091 50 4 c 1006 51 1 d 319 51 2 d 319 52 1 c 12	Matrix	Line	Column	Data Value	Matrix	Line	1 1	Data Value
50 4 C 1006 51 1 C 3691 51 1 d 319 51 2 d 319 52 1 C 12	47	1	d	700	,		*	
51 1 d 319 51 2 d 319 52 1 c 12	50	4	ь	50091				
51 1 d 319 51 2 d 319 52 1 c 12	50	4	С	1006				
51 2 d 319 52 1 c 12	51	1	ď	3691				·
52 1 c 12	51	1	d	319				
	51 .	2	đ	319				
	52	1	С	12				
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INCORRECTLY REPORTED DATA

State C, District E

CP	IR Locat	ion		CPIR Data		Error
Matrix	·Line	Column	RMC	Original	Difference	Code
2	11 12	b		•		11
3	2	b	16	0	- 16	7
3	- 6	c	955	0	- 955	7
3	10	b	163	0	- 163	7
4	6	b	955	0	- 955	7
4	9	b	955	0	- 955	10
4	9	С	163	0	- 163	10
- 5	31	f	27	0	- 27	11
5	31	g	111	0	- 111	11
5	31	b	25	0	- 25	11
5	33	b	0	27	27	2
5	33	c	0	111	111	2
5	33	d	0	25	25	2
10	25	b	90	• 0	- 90	9
10	25	С	479	0	- 479	9
10	25	d	386	0	- 386	9
10	33	b	90	65	- 25	9
10	33	С	479	363	- 116	9
10	33	d	386	364	- 22	9
14	16	m	2	0	- 2	9
15	6	w	3	0	- 3	9
15	6	у	5	0	- 5	9
19	1	b	2	- 0	- 2	5
21	1	w	2	0	- 2	5
22	All	ь		0		7
30	2	Ĺ	2696	4800	2104	5





INCORRECTLY REPORTED DATA State C, District E--continued

CP	IR Locat	ion		CPIR Data		Emmon
Matrix	Line	Column	RMC	Original	Difference	Error Code
30	3	c	3033.33	3300	266.67	5
30	6	С	3371.54	300	-3071.54	5
30	20	С	1500	1895	395	5
30	21	С	0	800	800	5
30	27	С	116.23	720	603.77	5
30	28	С	0	100	100	, 5
30	35	С	392	750	358	5
30	40	С	89.60	θ	- 89.60	5 %
30	41	с	, 0	100	100	5
30	42	c	1820.70	1975	154.30	5
30	45	C.	13019.33	14740	1720.67	10
30	47	С	1446.86	1836	389.14	5
30	53	С	14466.19	16576	2109.81	10
30	All	d		0		7
31	36	0	0	3639	3639	7
31	All	p				10
31	All	q		0		10
40	All	d		0		7
41	36	0	12028.89	17767	5738.11	2
41	All	р		0		9
41	45	q		1344345		. 8
41	47	q		56391		8
41	50	2		70000		8
41	51	q	78228	21510		8
41	· 53	' q	1205943			7
46	1,2,6	b&c		0		7
50	All	b		Û		7



INCORRECTLY REPORTED DATA State C, District E--continued

CPI	l Locati	oπ	,	CPIR Data		Error	
Matrix	Line	Column	RMC	Original	Difference	Code	
51	1,2	b,c		0		7	
52	1	ъ		0		7	
54			<u> </u>			['] 8	
	_						
		<u>-</u>					
		<u> </u>					
						_	
					_		



CORRECTLY REPORTED DATA State C, District E--continued

C	PIR	Data Ele	ement		CPIR	Data El	ement	Data Walue
Mati	rix	Line	Column	Data Value	Matrix	Line	Column	Data Value
	1	1	b	K	2 1	13	b	63
	1	1	С	6	2	14	*b	44
	1	1	đ	7	2	17	b	955
	1	1	е	12	2	` 17	е	163
	2	1	b	12	3	_ 1	· b	163
	2	2	b	90	3	1	С	163
	2	2	е	15	3	1	е	` 1
	2	3	b	82	4	1	С	163
_	2	3	е	25	5	2	f	27
	2	4	Ъ "	85	5	2	g	111
	2	4	e	25	5	2	h	25
	2	5	ь	31	· 5	3	f	27
	2	5	е	15	5	3	g	111
	2	6	b	82	5	3	h	25
	2	6	е	15	5	6	f	27
	2	7	b	75 .	5	6	g	111
	2	7	é	20	5	6	н	25
	2	8	b	68	5	25	f	27
	2	8	е	11	5	25	g	111
	2	9	b	75	5	25	h	25
	2	9	е	10	5	32	f	27
	2	10	b	72	5	32	g	111
	2	10	е	7	5	32	h	25
	2	11	b	64	19	1	d	6
	2	11	е	5	20	1	m	1
	2	12	ь	63	20	1	q	1
	2	12	е	3	47	1	е	163
-					47	1	g	163



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INCORRECTLY REPORTED DATA State D, District F

,C.	IR Locat	ion		CPIR Data	•	Error
Matrix	'Line	Columı	RMC	Original	Difference	Code
1 2	9	b	299	279	- 20	6
2	17	b	3537	3517	- 20	- 10
2	3	С	90	120	30	٠7
2	5	С	30	60	30	7
2	7	С	30	0	- 30	· 7
2	8	С	30	0	- 30	7
2	13	С	34	30	- 4	7
2	14	С	22	26	4	7
2	3	е	289	279	- 19	7
2	17	е	289	279	- 19	10
3	1	b	2554	1194	-1360	9
5	1	С	615	3 26	-289	11
3	1	e,	5	4	- 1	7
3	6	С	3211	3191	- 20	10
4	6	b	3211	3191	- 20	10
4	9	b	3527	3517	- 20	10
4	1	С	289	279	- 19	10
4	9	С	289	270	- 19	10
5	2	С	0	270	270	7
5	7	, c	270	0	-270	7
5	8	е	270	0	-270	7
5	9	^ C	270	0	-270	7
5	28	С	0	270	270 .	2
5	31	c	0	270	270	2
5	28	С	, 0	56	56	2
5	9	g	289	0	-289	9



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INCORRECTLY REPORTED DATA State D, District F--continued

CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
5	12	g	0	270	270	9
5	25	g	0	270	270	9
5	28	g	0	270	270	9
5	33	g	289	0	-289	7
10	25	С	2039	2052	13	10
10	26	С	600	0	-600	. 9
10	33	С	2039	2052	13	10
10	6	d	0	685	685	9
10	23	d	0	493	493	9
10	25	d	1172	1184	12	9
10	26	d	593	0	-593	9
10	33	d	1172	1184	12	10
13	2	ď	11	2	- 9	· 9
13	6	d	0	83	83	9
13	6	g	0	52	52	9
13	6	j	0	11	11	9
14	1	1	0	1 -	1	12
14	1	n	1	0	- 1	7
14	6	k	1	0	- 1	7
14	6	m	0	11	11	12
14	6	n	6	0	- 6	7.
15	1	v	12	11	- 1	9
15	1	w	2	0	- 2	9
15	1	х	3	0	- 3	9
15	1	у	1	0	- 1	9
15	6	v	0	10	10	12



INCORRECTLY REPORTED DATA State D, District F--continued

СР	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
15	6	w	1	0	- 1	9
15	6	х	30	. 0	- 30	9
15	`6	v	2	. 0	- 2	9.
19	1	d	13	6	- 7	12
20	1	m	2	0	- 2	12
21	1	v	12	4	- 8	12
21	1	у	1	0	- 1	7
22	1	b	26	150	124	9
22	4	b	40	0	- 40	9
23	2	, b	11	19	8	9
23	1-!	. b	11	0	- 11	7
22	14	С	11	0	- 11	7
22	2	е	0	10	10	9
22	2	f	, 0	1440	1440	9
22	2	g	0	11	11	9
32	2	h	0	585	585	9
23	2	ī	0	11	11	9
23	2	j	0	1200	1200	9
27	14	b	10	0	- 10	7
27	14	C	10	0	- 10	7
27	2	J	400	1000	1000	9
30	2	С	0	80334	30334	2
30	7	С	21111	0	-21111	11
30	8	С	30162	. 0	-30162	11
30	9	С	21117	0	-21111	11
30	14	С	3141	15000	11859	ð



INCORRECTLY REPORTED DATA State D, District F--continued

, CP	IR Local	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
30	19	c	0	3900	3900	2
30	20	С	15244	9779	-5465	9
30	25	С	4225	3000	-1225	7
30	26	С	1194	1194 0		, 7
30	. 32	, с	750	0	- 750	5
30	34	С	2631	0 \	-2631	. 5
30	. 41	С	567	0	- 567	7
30	42	С	7528	0.	-7528	7
30	45	С	107664	112013	4349	10
30	47	c	7908	Ō	-7908	5
30	53	c	115572	112013	-3559	10
30	26	d	19	0	- 19	5
30	27	d	678	391	- 287	5
30	45	d	697	391	- 306	10
30	53	d	697	391	- 306	10
31	16	0	41	0	- 41	7
31	26	0	1059	0	-1059	3
31	29	0	177	0	- 177	7
31	36	0	6349	6663	314 -	3.
31	42	0	9	0	- 9	3
. 31	45	0	7635	6663	- 972	10
31	46	0	3223	Ō	-3223	7
31	47	0	167	0	- 167	7
31	49	0	542	0	- 542	7
31	53	0	11567	6663	-4904	10
31	2	р	0	80334	80334	10

INCORRECTLY REPORTED DATA State D, District F--continued

		5				
CP	IR Local	ion		CPIR Data	•	Error
Matrix	Line	Column	RMC	Original	Difference	Code
31	7	р	21111	0	-21111	10
31	8 .	р	, 30162	0	-30162	10
31	9	р	21111	0	-21111	10
31	14	р	3141	15000	11859	10
31	16	р	. 41	0	- 41	10
31	♦ 19	р	0	3900	3900	10
31	20	р	15244	9779	-5465	10
` 31	25	р	4225	3000	-1225	10
31	2 6	р	2272	0	-2272	10
31	27	p.	678	391	- 287	10
31	29	р	177	0	- 177	10
-31	32	р	750	0	- 750	10
31.	34	р	2631	0	-2631	10
31	36	р	6349	6663	314	10
31	41	р	567	0	- 567	10
31	42	p	7537	0	-7537	10
. 31	45	p	115996	119067	3071	10
31	46	р	. 3223	0	-3223	10
31	47	р	8075	0	-8075	10
31	49	р	542	0	- 542	10
31	53	р	127836	119067	-8769	10
40	26	d	101	110	9	3
40	27	d	3540	3 837	297	3
40	45	d	3641	3947	306	10
40	53	d	3641	3947	306	10
41	14	m	0	58044	58044	9

INCORRECTLY REPORTED DATA State D, District F--continued

CP	IR Loca	ion		CPIR Data	,	Error
Matrix	Line	Column	RMC	Origina!	Difference	Code
• 41	45	m) 0	58044	58044	10
41	53.	m	· . 0	58044	58044	10
41	6	0	0	8208	820,8	2
41	16.	0,	409	409 1819		9
41	26	0	. 10443	o	-10443	° 7
41	29	0.	1742	5490	3748	5
41	36	,0	62585	65243	2658	8
41	42	0	87 -	0	, -, 87	3
, 41	45	0	75266	80760	5494	10
41	46	- 0	31773	34988	3215	7
41	47	0	1643	0	-1643	. 7
41	○'49 •	O	5339	0.	-5339	7
- 41	53	0	114021	115748	1727	10
41	`6	p ,	0	3208	8208	10
41	14	р	0	58044	58044	10
41	16	р	409	1819	1410	10
41	. 26	ġ	10544	110	-10434	. 10
41	27	8	3540	3837	297	10
41	29	р	1742	5490	3748	10
41	36	p	62585	65283	2658	10
41	42	р	87	0	- 87	10
, 41	45	р	78907	142751	63844	10
41	. 46	р	31773	.34988	3215	10
41	47	p	1643	0	-1643	10
41	49	р	. 5339	0	-5339	10
41	53	, p	117661	177739	60077	10
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INCORRECTLY REPORTED DATA State D, District F--continued

· CD	IR Locat	ion		CPIR Data		F
- CF	L Locat	1		T T		Error Code
Matrix	Line	Column	RMC	Original	Difference	
46	2	b	166793	0	-166793	7
46	6	ь	166793	24320	-142473	7
46	6	С	78705	53486	-25219	7
47	. 1 *	в	289	279	- 19	10
47	1	g	289	270	- 19	. 10
50	, 1	b.	2965	0	-2965	6.
50 -	4	b	17,359	. 14394	-2965	` ´6
52	1	b ·	1,49	. 150 j	1	10
54	13	. с	166	180	14	6
54	14	С	2250	2264	14	10
;5 4	43	e ·	193	· 179	- 14	6
54	. 14	е	, 2088	2024	- 64	10
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P	· ·					,
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		·				

CORRECTLY REPORTED DATA State D, District F--continued

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CPIR	Data El	ment	Data Value	. CPIR	Data El	ement	Data Value
Matrix	Line	Column	Data value	Matrix	Line	Colump	
1 .	, 1,	b	1	14	1	m	1
1	1	c	7	22	2	ь	. 11
1 .	1	d	8	23	2	c	11
1	1	е	12	23	2	d	1200
2	3	ь	428	24	2	m	· . 9
2	4.	b	303	24	2	n .	585
2	` 4	С	60	24	2	0	8
2_	5	b	319	24	2	р	1440
2	6	ъ	309	27	_2	b	10
2	6	c	30	27	2	·c	10
2	7	ь	318	47	11	b	326*
2	8	ь	292	47	1	d	326
2	9	b	318	50	2	b	4248
2	10	b	294	50	3	С	10146
2	12	b	269	51	1	b	2309
2	13	b	184	51	1	С	1208
2	15	b	22	51	2	b	2309 `
2	17	С	326	51	2	С	1208
3	6	е	7	54	1	С	2084
3	10	b	1194	54	> 1	е	1895
4	1	b	326	54	2	ь	681
5	23	d	56	54	2	С	1804
5	25	С	270	54	2	₹d	550
5	25	d	56	54	2	е .	1688
5	29	С	15	54	3	b	22
5	33	С	270	54	3	С	170
5	33	d	56	54	3	d	36
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CORRECTLY REPORTED DATA

State D, District F--continued

CPIR	Data Ele	ement		CPÎR	Data El	ement	Data Walue
Matrix	Line	Column	Data Value	Matrix	, Line	Column	Data Value
54	3	е	207				
54	5	С	110			,	
54	7	c '	110		•	· #	
55	, 1	k	3979				
55 .	• 2	j	1231		•		
55	. 2	h	3492				
55	3	j	58	·			,
55	3	k	377	,			
55	5	.k	110				
55	7	k	110				``
55	13	k	359				
55	14 .	. k	4338				,
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INCORRECTLY REPORTED DATA State D, District G

CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
. 2	5	b	311	321_	10	1
2	6	b	334	324	- 10	1
2	9	С	35	3ð	- 5	2
2	17	С	292	287	- 5	10
3	2	þ	0	0	0	8
3	3	ъ	0	0	0	8
3	4	b	0	0	0	8
3	4	b	0	0	0	8
3	1	С	523	237	-286	11
3 '\	6	С	3127	3132	5	10
3	8	С	29	. 19	- 10	8
3	6	đ	224	0	-224	7
3	6	f	1	0 ,	<u>.1</u> ,	7
4	1	b	292	287	- 5	10
4	6	b	3351	1504	-1847	. 9
4	8	b	29	19	- 10	10
4	9	b	3672	1810	-1862	10
4	6	С	296	259	- 37	7
4	9	С	542	505	- 37	10
5	2	c	. 35	30	- 5	10
5	25	С	292	287	- 5	10
5	31	c	99	0	99	2
5	33	С	292	287	- 5	10
5 ·	28	g	0 -	231	231	2 or 9
5 .	32	g	193	. 191	- 2	11
10	8	С	0	. 74	74	2
				453		



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INCORRECTLY REPORTED DATA State D, District G--continued

CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Colunn	RMC	Original	Difference	Code
10	8	· d	0	1205	1205	2
10	25	С	1922	74	-1848	7
10	33	С	1922	74	-1848	9
12	1	đ	0	19	19	7
12	2	d	0	19	19	7
12	7	d	32	0	- 32	. 7
12	8	ď	32	0	- 32	7
12	11	đ	32	. 19	- 13	7
13	1	đ	12	. 84	72	9
13	6	ď	0	87	87	9
13	6	g	0	62	62	. 9
13	8	е	2	4	2	7
14	1	k	6 .	0	- 6	2
14	1	1	1	0	- 1	2
14	1	m	0	12	12	2
14	1	0	2	0	- 12	2
14	1	р	0	2	2	2
14	6	р	0	5	5	9
14	6	q	6	0	- 6	9
14	8	k	1	0	- 1	9
14	8	m	0	1	1	9
15	1	х	1	0	- 1	. 7
15	1	у	4	55	51	12
15	6	v	0 *	6	6	9
15	6	w	2	Ą	- 2	7
15	6	х	9	0	- 9	7



INCORRECTLY REPORTED DATA State D, District G-continued

CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
15	6	у	19	64	45	12
19	1	đ	15	14	- 1	2
19	6	d	0	1	_ 1	10
20	1	k	1	0	- 1	7
20	1	m	1	3_	2	9
20	1	р	1	2	1	9
20	1	s	1	0	- 1	10
20	6	m	0	4	4	9
20	6	, p	0 ^	1	,1	9
21	1	v	15	14	- 1	2
21	1	W	2	1	- 1	7
21	1	х	10	1	- 9	9
21	1	у	2	9	7.	9
21	· 6	v	0	1	_ 1	10
21	. 6	w	9	G	- 9	10 .
21	6	у	0	·, 9	9	. 10
22	1	ь	29 .	155	126	9
22	2	b	9	3 24	15	9 ,
22	3	b	25	29	4	9
22	4	b	45	64	19	12
23	14	b	26	0	26	7
23	14	С	12	0	- 12	7
23	14	d	252	0	- 252	7
24	14	i	14	0	- 14	7
24	14	j	943	0	- 943	7
25	14	b	3	0	- 3	7



INCORRECTLY REPORTED DATA State D, District G--continued

CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
25	14	с	3	0	- 3	7
25	14	d	63	0	- 63	7
26	14	i	3	0	- 3	7
26	14	ʻ j	202	0	- 202	7
27	14	b	1	0	- 1	7
27	14	с	1	0	- 1	7
27	14	d	50	0	- 50	7
28	14	i	14	0	- 14	7
28	14	j	943	0	- 943	7
27	13	С	1	0	- 1	7
27	13	d	50	0	- 50	10
30	2	С	55 80	3300	-2280	3
30	8	С	33128	25879	-7249	11
30	11	С	0	25579	25579	11
30	12	С	16511	0	-16511	11
30	19	С	0	3716	3716	2
30	20	С	10869	0	-10869	. 9
30	26	С	2749	2775	26	5
30	27	c ,	0	16331	16331	9
30	28	С	600	0	- 600	2
30	31	С	0	300	300	5
30	34	С	427	1009	582	5
30	41	С	1412	1401	- 11	5
30	42	c	3587	3845	258	5
30	45	Ċ	80365	89637	9272	10
30	47	С	2829	2676	- 153	2



INCORRECTLY REPORTED DATA State D, District G--continued

CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
30	49	С	0	152	152	2
30	53	С	83194	92465	9271	10
30	26	d	141	33	- 108	3
30	17	d	429	205	- 224	3
30	45	d	570	238	- 332	10
30	53	d	570	238	- 332	10
31	26	j	237	140	- 97	['] 3
31	27	j	74	48	- 26	3
31	45	j	311	188	- 123	10
31	47	j	104	76	- 28	3
31	48	j	21	0	- 21	3
31	53	j	436	264	- 172	10
31	16	0	42	0	- 42	7
31	25	0	7	0	- 7	7
31	27	0	0	308	308	9
31	36	0	5509	3372	-2137	3
31	45	0	5558	3680	-1878	10
31	49	0	1444	884	- 560	5
31	53	0	7902	4564	-2438) 10
31	2	p	5580	3300	-2280	10 ^
31	8	p	33128	25879	-7249	10
31	12	p	16511	25579	9068	6
31	16	p	42	0	- 42	10
31	19	p	0	3716	3716	7 10
31	20	р	10869	0	-10869	10
31	25	р	2664	2657	- 7	10



INCORRECTLY REPORTED DATA State D, District G--continued

CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
31	26	р	3127	2948	- 179	10
31	27	р	503	16892	16389	10
31	28.	p	600	0	- 600	10
31	31	р	0	300	300	10
31	34	р	427	1009	582	10
31	36	р	6280	4143	-2137	10
. 31	41	р	1412	1401	- 11	10
31	42	р	3587	3845	258	10
31	45	р	86804	93743	6939	10
31	47	р	2933	2752	- 181	10
/31	48	р	21	0	- 21	10
31	49	р	1444	1036	- 408	10
31	² 53	р	91202	97531	6329	10
31	45	. g	246622	140136	-106486	9
31	46	q	0	16976	16976	8
31	48	q	0	. 7218	7218	8
31	49	q	0	1406	1406	8
31	50	q	6259	19912	13653	3
31	51	q	2494	1530	- 964	3
31	53	q	255375	187178	68197	10
40	- 26	d	956	378	- 578	3
40	27	d	2911	2249	- 662	3
40	45	d	3867	2627	-1240	y 10
40	53	d	3867	2627	-1240	10
41	26	j	1491	1538	47	3
41	27	j	463	526	63	3



INCORRECTLY REPORTED DATA State D, District G--continued

CP	R Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
41	45	j	1954	2064	110	10
41	47	j	654	831	177	2
41	48	j	134	45	- 89	2
41	53	j	2742	2940	198	10
41	14	m	0	8806	8806	2
41	¹ 4 5	m	0	8806	8806	10
41	53	m	0	8806	8806	10
41	36	0	34674	36811	2137	3
41	45	0	34993	36811	1818	10
41	49	10	9087	9647	560	3
41	53	0	44080	46458	2378	10
41	14	p	0	8806	8806	10
41	26	p	2447	1916	- 531	10
41	27	p	3374	2775	-1599	10
41	36	р	34674	36811	2137	10
41	45	р	40814	50308	9494	10
41	47	p	654	831	177	10
41	48	p	134	45	- 89	10
41	49	p	9087	9647	560	10
. 41	53	p	50689	60831	10142	10
` 41	45	q	1552226	1529322	-22904	3
41	46	g	0	186260	185260	8
41	48	q	0	78778	78778	8
41	49	q	0	15333	15333	8
41	50	q	39393	217279	177886	3
41	51	q	15€97	16702	1005	3
	<u> </u>		11	175	·	<u> </u>



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INCORRECTLY REPORTED DATA State D, District G--continued

CP	IR Locat	ion		CPIR Data		Error
Matrix	'Line	Column	RMC	Original	Difference	Code
41	53	q	1607317	2042674	435 3 57	10
45	1	n	0	771	771	11
45	2	n	0	771	771	11
45	11	n	654	771	117	3
45	20	n	457	. 0	- 457	2
45	45	n	2419	2313	- 106	10
45	53	n	2419	2313	- 106	10
45	1	р	0	771	771	10
45	2	р	0	771	771,	10
45	7	р	654	0	- 654	10
45	8	p	654	0	- 654	10
45	τ1	p	654	771	117	. 10
45	20	p	457	0	- 457	10
45	45	p	2419	2313	- 106	10
45	53	p	2419	2313	- 106	10
45	45	q	2142	2247	105	10
45	53	q	2142	2247	105	10
46	2	b	108725	137058	28333	10
46	5	b	, 1961	2313	352	10
46	6	b	110686	134745	24059	10
46	6	С	33623	26006	-7617	10
47	1	b	292	287	- 5	10
50	2	b	17244	11175	6069	2
50	3	b	0	17685	17685	8
50	4	b	18432	30048	11616	8
50	2	С	1200	3200	2000	2



INCORRECTLY REPORTED DATA State D, District G--continued

CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
50	3	c	3200	1200	-2000	2
51	1	е	224	225	1	10
51	2	е	224	225	1	10
52	1	b	149	151	2	1
54	2	b	473	347	- 126	9
54	1	С	2473	1568	- 905	10
.54	2	c	1783	1253	- 530	9
54	5	c	690	.315	- 375	10/
54	7	c	457	173	- 284	/9
54	8	С	111	77	- 34	9
54	9	С	0	10	10	9
54	31	С	122	55	- 67	9
54	13	С	88	70 :	- 18	9
54	14	С	2561	1638	- 923	10
54	2	d	190	284	94	9
54	1	е	1475	1004	- 471	10
54	2	е	1103	1004	- 99	9
54	5	е	372	. 0	- 372	10
54	7	е	238	0	- 238	9
54	8	е	134	0	- 134	9
54	13	е	53	27	- 26	9
54	14	е	1528	1031	- 497	10
55	2	h	59	38	- 21	9
55	1	i	347	196	- 151	10
55	2	i	347	196	- 151	9
55	14	i	347	. 196	- 151	10



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INCORRECTLY REPORTED DATA State D, District G--continued

CP	IR Locat	ion		CPIR Data		Error
Matrix	·Line	Column	RMC	Original	Difference	Code
55	2	j	722	. 669 .	- 53	9.
55	1	k	4295	2768	-1527	10
.° 55	2	k	3234	2453	- 781	10
55	5	k	1062	315	- 747	10
55	6	k	0	173	173	9
55	7	k .	695	. 77	- 618	9
55	8	k /	245 ·	10	- 235	9
55	11	k	122	55	- 67	9
55	13	k	141	97	- 44	. 9
55	14	k	4437	2865	-1572	10
56	3	b	1491	. 1377	- 114	· 5
56	5	b	237	301	64	5
56	8	b	1728	1678	- , 50	. 5
56	3	С	26	35	9	7
56	5	С	511	539	28	7
56	8	c	537	574	37	7
56	3	d	185	330	143	5
56	5	d	574	577	3	5
56	8	d	758	907	149	5
56	5	е	. 155	45	- 110	7
56	8	е	, 155	45	- 110	7
57	3	d	11	. 3.	- 8	8
57	3	d	, 12	3	- 9	8
57	4 8	ď	23	6	- 17	8
					,	

CORRECTLY REPORTED DATA

State D, District G--continued

			-	<u> </u>				
CPIR	Data Ele	ement *	Data Value	CPIR	Data El	ement	Data Value	
Matrix	Line -	Column	· Data Value	Matrix	Line	Column	•	
1	1	b	1	3	10	b	620	
1	1	c	7	4	1	C .	246	
1	1.	d	8	5	'2	·, g	15	
1	1 '	е	14	5	8	С	257	
2	. 2	е	231	5	12	g	231	
2	3	Ъ	327	5	31	g	231	
2	3	c ·	97	5	33	g	231	
2	· 3 .	е	7	10	33	d	1205	
2	4	b	309	15	1	v	12	
, 2	` <i>\$</i>	c	88	^ 15	\ 6	w	2	
~ 2	4	е .	8	23	2	b	26	
2.	5	c	72	23	2'	c ,-	12	
2	7	b	306 .	23	2	ď	252	
2	18	ь	293	24	2	i	14	
2	9	b	291	24	2	j	943	
2	10	b	278	25	, 2	b	3	
2	11 、	b	287	25	2	C	. 3	
2	12	ь	5 239	25	2	d	63	
2	13	b	195	25	2	i 'io	3	
2	14	5	212	26	2	j,	202	
2	16	b	43	27	2	b	23	
2	16	b	3419	27	2	C	12	
2	16	е	246	27	2	d	254	
3	1	b	214	28 ,	2	i	14	
3	1	е	3	28	2	j	943	
3 ^	330	e	7	30	25	C	2657	
3	8′	е	1	30	36	c	2074	

C DRRECTLY REPORTED DATA State D, District G--continued

•		.				$\overline{}$	*
CPIR	Data Ele	ement `	Data Value	CPIR	Data El	ement	Data Value
Matrix	Line.	Column		Matrix	Line	Column	÷
30	36	С	771		·		
31	35	p	- 2074	•			
41	17	0.	217		,	*1	
41	17	p	217°,				
41	25	0	. 43				
41	25	p	. 43				
47	1	e	· 24 6	-	•		ř.
47	· 1	g	246				
50	· 1	, p	1188	ı			· · · · · · · · · · · · · · · · · · ·
5 0	4	С	4400				•
51 `	1	b	2214				
51	1	С	1205				
⁷ 51	· 3	b-	2214	,			
\51	. 3	C	1205	Ĉ			
52	1	С	25				
			•		,		
						<u> </u>	
	d ,	٠					
	f					<u> </u>	
	, ,					,	
	,						,
	<u> ز</u>						
,		1 2 2	`				t
							
	`	,	/ •	,			
			. ,			<u> </u>	P



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INCORRECTLY REPORTED DATA State E, District H

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CP	R Locati	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
ر 3	1	,, b	917	, 950 ·	33	3
3	1	d	44	37	· 7	7
3	2	b	146	97	- 49	3
3	2	· c	95	90	- 5	7
`3	6	С	7835	7840	5	10
3	6	² d	0	2787	2787	_. 9
3	6	e	22	17	- 5	9
3	6	f	0	11	11	9
4	1	b	337	·363	26	7
4	1	С	204	246.,	42	7
4	2	С	5	0	- 5	10
4	6	. b	8083	10881	2798	10
4	. 9	b	8510	11334	2824	10
4	9.	С	209	4647	4438	7
5	2	' ¢	152 😽	154	2	6
5	3	b	0	40	40	2
5	3	f	0	51	51	2
5	6	b	30	. 0	- 30	2
5	6	f	30	U	- 30	2
5 *	6	g	0	38	38	2 .
5	6	j	6	3	3	2
5	12 %	g	118	158 _\	40	6
, 5	24	b	40.	0	- 40	9
5	. 24	С	297	0	-297	9
5	25	b	40	0	- 40	.9 (
5	25	С	297	0	-297	9

CPI	IR Locat	ion -		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
5	25	f	5ľ	0	- 51	9
5	25	g	158 -	0	-158	9
5	25	j	44	0	- 44	9
5	31	g	38	0	- 38	2
5	31	j	3	0	- 3	2
5	32	j	34	63/	29	4
5	33	b	30	- 0	- 30	9
5	. 33	g	118	0	-118	. 9
5	33	j	34	. 0	- 34	9
6	14	c	90	-8	- 9	2
6 .	24	С	90	. 0	- 90	9
6-	33	С	90	69	- 21	9 ,
10	7	b	0	593	593	9 /
10	7	С	0	2840	2840	9
10	7	d	0	3753	3753	′ 9
10	8	b	0	593	593	9.
10	8	. c	0	2840 ·	2840	9 · ·
10	8	d	0	383	383	9
10	10	b	` 0	593	593	9
10	10	С	, 0	2840	2840	9
10	10	d	0	3174	3174 .	, 6
10	11	b	, 0	593	593	. 9 .
10 '	11	c	0	2840	2840	9
10	11	d	0 -	2796	2796	. 9
10	23	d	746	· 0	-746	7 .
10	24	b	726	239	-487	. 9



CP	IR Locat	ion		CPIR Data	,	Error
Matrix	Line	Colunin	RMC	Original.	Difference	Code
10	25	, c	3327	3479	152	3
10	2 8	d	0	1361	1361	2
10	33	С	3327	1123	-2204	3
10	33	\ d	4030	957	-3073	3
13	1	c	4	1	- 3	3
13	> 1	d	4	6	2	3
13	6	j	6	0	- 6	9
14	1	p	2	0	- 2	7
14 ·	6	k	~ 26	0	- 26	9
. 14	6	n	[/] 6	0	- 6	7
14	6	q	2	0	- 2	7
25	1	t	10	0	- 10	2
15	1	v	0	10	10	2
15	6	w	29	28	- 1	7
19	1	b	0	2	2	9
19	1	С	0	3	3	9
19	1	d	13	16	3	9
20	1	р	3`	0	- 3	7
20	6	s	1	0	- 1	7
21	1.	t	6	0	- 6	1
21	1	w	/ ¹	6	5	2
21	1	У	1	0	- 1	. 7
21	6	у	1	0	- 1	7
22	1	b	26	31	. 5	10
22	2	С	40	0	- 40	2
22	. 3	d	22	27	5	10



CPI	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
22	4	b	86	69	- 19	10
23	11	b	6	0	- 6	1
23	11	с	6	0	- 6	11
23	11	d	57	0	- 57	7
23	14	b	27	21	- 6	10
23	14	с	27	21	- 6	10
23	14	d	1123	1066	- 57	10
25	11	b	1	.,0	- 1	7
25	11	С	1	0	- 1	7
25	11	d	54	0	- 54	7
25	14	b	9	, 8	- 1	10
-25	14	С	9	8	- 1	10
25	14	d	390	336	- 54	10
30	3	С	0	14880	14880	11
30	6	С	0	856	856	2 ·
30	12	ç	30520	15732	-14783	11
30	15	d	.49	0	- 49	3
30	26	d	287	1160	873	3
30,	27	d	86	269	183	8
30	34	С	1001	145	-856	2
30	36	С	185	0 -	-185	3
30	44	e	9166	9259	97	7
30	45	d	422	1429	1007	10
30	_a 53	d	422	1429	1007	10
31	. 3	р	0	14880	14880	10
31	6	p	0	856	856 ,	10



CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Colunn	RMC	Original	Difference	Code
31	12	р	30520	. 15732	-14788	10 `
31	15	р	~ 49	0	- 49	10
31	26	j	208	0	- 208	9
31	26	р	495	1160	665	10
31	27	j	2	0	- 2	9
31	27	р	88	269	181	10
31	34	р	1001	145	- 856	10
31	36	0	1843	9142	2299	3
31	36	р	2028	9142	7114	10
31	44	p	9166	9259	93	10
31	45	j	210	0	- 210	10
31	45	٠.	1843	9142	7299	10
31	45	р	124358	132454	8096	10
31	45	q	177393	302411	25018	3
31	46	q	44598	44341	- 257	3
31	47	j	158	0	- 158	9
31	47	, p	158	0	- 158	10
31	47	q	0	658	658	2
31	48	j	110	0	- 110	9
31	48	, b	110	0	- 110	10
31	48	q	2470	10056	7586	2
- 31	. 49	q	4509	1980	- 2529	2
31	50	q	106446	27680	-78766	€ 7
31	51	q	13942	15139	1197	3
31	53	j	478	0	- 478	10
31	53	0	1843	9142	7299	10



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`	CP	IR Locat	ion		CPIR Data		Error
,	Matrix	·Line	Column	RMC	Original	Difference	Code
٠	31	53	p'	124626	132454	7828	10
	31	53	q	449358	402265	47097	10
	32	1	С	2290	2271	- 19	2
	32	9	С	2076	1424	- 652	2
	32	12	С	1431	2102	671	2
	32	15	d	13	0	- 13	3
	32	26	d	77	0	- 77	3
	32	27	d	23	146	123	3
	32	40	С	800	0	- 800	2
	32	44	С	0	800	800	2
	32	45	d	113	146	33	10
	33	3	Р	2290	2271	- 19	10
	33	9	р	2076	1424	- 652	10
	33	12	р	1431	2102	671	10
	33	15	р	13	0	- 13	10
	33	26.	j	56	0	- 56	9
- 2	33	26	р	133	0	- 133	10
	33	27	j	1	0	- 1	9
	.83	27	р	24	146	- 122	10
	33	36	0	493	2378	1885	3
	33	36	р	493	2378	1885	10
	33	40	ρ	. 800	0	- 800	10
	33	44	р	0	800	800	10
	33	45	j	57	0	- 57	10
	33	45	0	493	2378	1885	10
	33	45	Р	7841	9702	1861	10



CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
33	45	q	74252	77361	3109	3
33	46	q	11938	11343	595	,_3
33	47	, j	42	0	- 42	9
33	47	р	42	0	- 42	10
33	47	q	0	168	168	2
33	48	j	29	G	- 29	9
. 33	48	р	29	0	- 29	10
33	48	q	661	2572	1911	3
33	49	q	1207	507	- 700	2
33	50	q	28493	7081	-21412	7
33	51	q	3732	3873	141	3
33	53	j	128	0	- 128	10
33	53	0	493	2378	1885	10
33	53	р	7912	9702	1790	10
33	53	q	120283	102905	~15588	10
40	15	d	1182	1123	- 59	3
40	26	d	6877	6024	- 853	3
40	27	d	2069	1946	- 123	3
40	31	e ,	0	2380	2380	7
40	45	d	10128	9093	-1035	10
40	45	е	0	2380	2380 .	10
40	53	d	10128	9093	-1035	10
40	53	е	0	2380	2380	10
41	14	m	13581	0	-13581	7
41	14	р	13581	0	-13581	10
41	15	р	1182	1123	- 59	10



CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
41	20	m	4943	0 ,	- 4943	7
41	20	р	4943	0	- 4943	10
41	25	m	111	0	- 111	7
41	25	р	111	0	- 111	10
41	26	j	4981	3165	- 1816	3
41	26	р	11858	9189	- 1669	10
41	27	j	46	525	479	2
41	27	р	2115	2471	356	10
41	31	р	0	2380	2380	10
41	36	0	44212	49795	5583	3
41	36	p	44212 -	49795	5583	10
41	45	j	: 5027	3690	- 1337	10
41	46	m	18635	0	-18635	10
41	45	ŷ	44212	49795	5583	10
41	45	р	78002	64958 ,	-13044	10
41	45	q	6653240	6653047	- 193	3
41	46	q	1069681	975505	-94176	3
41	47	j	3793	16884	13091	9
41	47	р	3793	16884	13091	10
41	47	q	0	14485	14485	2
41	48	J	2636	170	2566	2
41	48	р	2636	170	2566	10
41	48	q	59247	221223	221223 161976	
41	49	q	108159	43562	-64597	2
41	50	q	2553097	608977	8977 -1944120	
41	51	q	334399	333062	7 1337	3





CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
41	53	j	11456	20744	9288	10
41	53	m	18635	0	-18635	10
[,] 41	53	. о	44212	49795	5583	10
41	53	р	84431	82012	- 2419	10
41	53	q	10777723	8849861	-1927862	10
46	1	b	18422	24046	5624	10
46	2	ь	176157	171607	- 4550	10
46	6	b	194579	195653	1074	10
46	6	С	22390	28515	6125	10
47	1	þ	427-	337	- 90-	10
47	1	đ	453	3 63	- 90	10
50	1	b	74809	73010	- 1799	2
50	2	b	49408	84657	35249	2
50	3	b	146232	150138	3906	2
50	4	b	270449	307805	37356	,10
52	1	b	564	437	- 127	9
54	, 1	С	5121	5188	67	4
54	1	e	4299	4357	58	4
54	2	b	NA	360		8
54	2	С	1047	1140	93	4
54	.2	d	. NA	223		8
54	2	е	" 1046	1138	92	4
54	3	b	, NA	3		8
54	3	d	NA	12		8
54	4	С	0	1969	1969	4
54	4	е	0	382	382	4



INCORRECTLY REPOLITED DATA

State E, District H--continued

CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
54	5	С	4057	2062	-1995	4
54	5	е	3185	2771	- 414	4
54	6	е	1199	1121	22	4
54	7	С	1369	1363	- 6 '	4
54	8	С	453	490	37	4
54	8	е	746	805	59	4
54	11	С	2025	0	-2025	4
54	11	е	392	0	- 392	4
54	12	, α	NA	250		8
54	12	,¢	1244	1123	- 121	4
54	14	/ c	6365	6311	- 54	4
54	14	е	4299	4357	58	4
55	1	h	9420	9545	125	4
55	2	, j ′_	NA	583		8
55	2.	b	2093	• 2278	185	4
5 5	3	j	· NA	15		8
55	4	h	0	2351	2351	4
55	5,	h	2242	4833	-2409	4
55	6	h	1199	1121	- 78	4
55	7	h	2217	2208	- 9	4
55	8	h	1199	1295	96	4
55	11	h	2417	0	-2417	4
55	12	j	NA	250		8
55	12	, h	1244	1123	- 121	4
56	1	b	0	. 469	469	7
56	1	d	284	3900	3616	7



CPI	R Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
56	1	е	1888	170	-1718	, 7
56	3	b	1419	79	+1349	7
56	3	С	0	525	525	7
56	3	d	2189	6769	4580	7
56	4	b	2159	79	-2080	7
56	4	С	49	525	476	7
56	4	· d	470	6769	6299	7
56	5	b	1667	2617	950	· 7
56	5	d	1050	6215	5165	7
56	6	е	887	0	- 887	7
56	8	b	5245	3165	-2080	7- ,
56	8	С	49	525	476	7
56	8	ป	3993	16884	12891	7
56	8	е	2775	170	-2605	7
57	1	d	NA	2		8
57	1	е	NA	1		8
57	3	d	NA	2		8
57	3	е	NA	1	,	8
57	5	b	NA	6		8
57	5	С	NA ,	4		8
. 57	5	d	NA	1		8
57	5	е	NA	1		8
57	8	b	NA	6		8
57	3	С	NA	4		8
57	8	d	NA	5		8
57	8	е	NA	3		8

CPIR	Data Ele	ement		CPIR	Data El	ement	Data Wales
Matrix	Line	Column	Data Value	Matrix	Line"	Column	Data Value
2	2	ь	766	2	6	е'	16
2	2 .	c	40,	2	6	f	. 8
1	1	b	К	2	7	b	554
1	1	с	6	2	, 7	С	38
1	1	d	7	2	7	d	4
1	1	е	12	2	7	е	24
2	1	е	14	2	7	f	2
2	2	е	37	2	8	b	603
2	2	f	1	2	8	С	4,1
2	3	b	624	2	8	d	3
2	3	С	59	2	9	, p	630
2	3	d	2	2	10	b	588
2	3	е	40	2	11	b /	724
2	73	f	10	2	12	′b	727
2	4	b	618	2	13	b	685
2	4	С	65	2	14	, b	627
2	4	d	3	2	15	b	97
2	1	е	34	2	15	c	90
2	4	f	9	2	15	е	5
2	5	b	600 ,	2	16	b	49
2	5	С	51	2	17	ŀ	8510
2	5	ď	'8	2	17	c	427
2	5	е	39	2	17	d	26
2	5	f	7	2	17	e	209
2	6	b	618	2	17	· f	37
2	6	С	43	3	1	С	580
2	6	d	6	3	1	в	4



			}							
CPIR	Data Ele	enient	Data Value	CPIR	Data El	ement	Data Value			
Matrix	Line	Column	Data Value	Matrix	Line	Column	Data Value.			
e 3	2	е	1	25	2	đ	336			
3	10	b	687	27	2	b	25			
4	2	Z.B	90	27	2	С	25			
5	2	g	23	27	14	b	25			
5	2	j	21	27	14	c	25			
5	12	j	· 34	30	2	С	61319			
5	, 30	С	130	30	25`	С	1402			
5	31	С	, 5	30	33	С	16509			
5	32	g	118	30	35	С	1781			
5	33	c	297	30	45	С	121883			
6	1	С	32	30	53	С	121883			
6	9	G,	29	31	2	р	61319			
6	12	c	20	31	25	р	1402			
. 6	31	С	90	31	33	р	`- 16509			
6	32	c	90	31	35	р	1781			
6	37	c	90	32	35	c	581			
10.	25	^ d	4030	32	45	c	7178			
13	. \$	b	3	32	53	c	. 7178			
15	, 1	V	5	33	35	р	581			
15	6	х	22	47	1) c ·	26			
15	6	1	1	47	/ 1	е	209			
_ 21	1		22	47	1	r f	37			
23	. 2	b	21	47	\1	g	246			
23	2	c	21	51	1	ь	4480			
23	2	d	1066	51	1	c	4030			
25	. 2	b	. 8	51	1	· d	1722			
25	· 2	c	8	51	1	е	\ 1102			
	194 1 53									



CPIR	Data Ele	ement		CPIR	Data El	ement	
Matrix	Line	Column	Data Value	Matrix	Line	Column	Data Value
51	2	b	4480				
51	. 2	С	4030	,	,		,
52	3	c	. 17		,		ñ
. 52	3	е	68				
52	7	. е	848		,		
52	· 9	٠ c '	210				
53	3	h	85		-		
53	9	h	210				
9 53	14	h	10664				
54	3	С	17				
54	3	е	68				
54	7	ę	848		,		
, 54	9*	С	210		_		, •
5 5	3	h	85				
55	9	h	210		,		
55	À 14	h	10664			,	
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7					_		,
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	_		_				
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INCORRECTLY REPORTED DATA State E, District I

CP	IR Locat	ion	,	CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
2	15	b	7	0 '	- ´7	7
2	16	b	4 .	0	- 4	7
2	17	b	1032	1021	- 11	⁻ 10
3	۰ 1	b	523	74	· -449	9
3	2	b	17	0	- 17	9
3	- 2	С	0	6	6	9
3	2	е	. 0	• 1	1	9
3,	6	С	988	947	^ ->4 1	2
3	6	е	4	3 -	- 1	2
3	10	b	. 77	74	- 3	6
4	G	b	988	947	- 41	10
4	9	b	1032	991	- 41	10
. 5	1	b	2	0	- 2	11
5	1	С	42	0	t <u>-</u> 42	11
5	$\sqrt{1}$	g	- 16	0	- 16	11
5	1	j	14	, 0	- 14	11
. 5	2	. р	9 2	0	- 2	11
5	2	С	42	0	- 42	11
5	2 .	g	16	0	- 16	11
. 5	2	٠ <u>.</u> ز	14	0	- 14	. 11
5	3	b	2	0 }	- 2	11
5 _	3	С	42	0~	- 42	11
5	3	g	16	0	- 16	11
5	3	j	14	0	- 14	11
. 5	5	b	2	0	- 2	11
5	5	С	42	0	- 42	11
						

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CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
5	5	g	16	0	- 16	11
5	5	j	14	0	- 14	11
5	8	С	0 **	33	33	· <u>11</u>
5	8	g	0	30	30	11
5	9。	С	. 0	. 44	44	11
5	9	g	0	30	30	11
5	25.,	b	2	0	- 2	9
5	25	С	42	0	- 42	9
5	25	g	16	0	- 16	9
5	25	j	14 .	, 0	- 14	9
5	3 0	ъ	2	0	- 2 .	7
5	30	c	42	44	2	7
5	33	С	42	0	- 42	9
10	8	c	0	442	442	9
10	10	С	· 0	- 442	442	9 1
10	10	d	0	- 505	505	9 .
, 10	11	c	0	442	442	9
10	A 11	d	0	505	505	9
10	23	d	276	270	1 - 6	6
10	25	b	113	0	-113	. 9
10	25	С	*366	442	76	10
10	25	d	509	505	- 4	10
10	28	d	109	Ç	7109	7
10	33	b	113	0	113	9
10	33	С	366	442	76	10
10	33	d	509	505	- 4	10

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CP	IR Locat	ion	,	CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
13	ì	w	19	. 0	`- <u>1</u> 9	7
13	1	f	0	_1	. 2	7
13	6	b	2	0	- 2	7
13	6	е	2	0 ,	- 2	2
13	6	f	0 •	2	- 2	2
13	6	h	2	0	- 2	7
14	1	n	. 3	0	- 3	9
14	6	k	1 .	0.	·- 1	7
-15	1	w	1	0	- 1	7
15	· 6	w	' 1	3	2	, 9
15	6.	x	. 3	4	1	9
15	6	у	5	1	- 4	- 9
17	6	n	1	0 '	- 1	7
19	6	i	2	0	- 2	4
19	6	j	0	11	1	4
21	1	w	_ 1	0	- 1	4
21	1	х	0	, 1	1	4
22	1	b b	11	4	- 7	10
22	2	, b	11 .	1	- 10	10
22	4	b	10	9	- 1	10
23 ·	· 2	đ	484	387	- 97	, 7
23	11	c	2	0	-/2	7
23	11	d	149	0	-149	7
23	14	с	6	0	- 6	7
25	14	d	633	387	-246	10
30	1	С	2083	0	-2083	10

CP	IR Local	tion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
30	2	· c	2083	0	-2083	11
30	3	Ĉ	2082	٠ 0	-2082	11
30	5	c	2082	0 ;	-2082	11
30	. 8	Ĉ	0	9403	9403	. 11
30	9	c	0	1235	1235	11
30	20	c	211	`0	- 711	7
30	25	c	· 484	0	- 484	. 7
30 ੰ	26	d	64	0	- 64	3
30	32	c	421	0	- 421	7
30	33	С	1835	17,5	-1660	6
30 /	35	С	28	. 0	- 21.	7
30	42	c í	367	· 0°	- 367	. 7
-30	45	_e	12176	10813	-1363	. 10
30	45	d	64	0	- 64	
30	53	c	12176	10813	-1363	10.
30 🖈	53	ď	64	0	- 64	10
31	. 1	р	2083	0	-2083	10
31	2	р	2083	0	-2083	10 .
31 .	3	р	2082	0 📝	-2082	10
31	5	р	2082	- 0	-2082	10
31	8	р	0	9403	9403	10
31	9	р	0	1235	1235	10
31	20	р	711	0	- 711	10
31	25	m	0	52 3	523	10
31	25	р	484	523	39	10 *
31	26	j	18	0	- 18	3

CP	IR Locat	ion	,	CPIR Data		Error
Matrix	·Line	Column	RMC	Original	Difference	Code
31	26	p	82 .	0	- 82	10
31	32	р	421	. 0	- 421	10
31	33	р	1835	175	-1660	10
31	35	′ p	28	0	- 28	10
31	36	0	384	749 ·	365	3
['] 31	36	р	384	749	365	10 ,
- 31	42	р	367	0	- 367	10
31	45 _	m	0	523	523	10
31 *	45	0 .	384	749	365	10
31	45	р	. 12642	12086	- 556	10
31	45	q	31734	53454	21720	3
31	45	q	473	727	254	3
31	46	j	18	0	- 18	3
31	47	j	- 33	0	- 33	3
31	47	р	33	0	- 33	10
31	48	j	42	0	- 42	13
- 31	. 48	m	0	89	89	3
31	· 48 ,	0	0 .	271	271	° 10 ,
31	48	р	. 42	360	318	10
31	48	q	425	1152	727	3
31	4 9	q	38	335	307	3
31	50	q	3025	4970	1945	3
31	51	q	1634	2684	1050	3
31	52	q	797	0	- 797	7
31	53	j.	93	: 0	- 93	10
31	53	m	0	612	612	10



· CP	IR Locat	ion		CPIR Data	o	Error
Matrix	Line	Column	RMC	Original	Difference	Code
31	53 -	0	384	1020	636	10
31	53	р	12717	12446	- 271	· 10
31	53	q	38116	63372	25256	10
40	26	d	1446	1510	64	3
40	21	е '	139	0	- 139	7
40 ,	45	d	1446	1510	64	10
40	45	е	139	0	- 139	10
40	53	d	1446	1510	64	10
40	53 ⁻	е	139	0 .	- 139	10
41	14	m	7219	.0	-7219	2
41	14	р	7219	σ	-7219	` 10
41	25	m	149	6950	6801	2
41	25	р	149	6950	6801	10
41	26	j	398	2001	1603	2 ·
41	26	р 。	1844	3512	1668	10
4. 41	27	j	* 0	`155	155	4
41	27	, P	0 .	155	155	10 .
41	31	р	139	· 0	- 139	10
41	32	0	0	468	468	7
41	32	р	0	468	468	10
41	36	0 .	8634	9930	1296	3 .
41	36	p	8634	9930	1296	3
41	45	j	398	2156	1758	10
41	45	m	7368	6950	- 418	10
41	45	0	8634	、12730	4096	10
41	45	р	17985	23347	5362	10



CP	IR Locat	ion		CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
41	45	q	713185	710168	- 3017	3
41	46 ·	q.	10627	10324	303	3
41	47	j	746	0	- 746	7
41	47 '	p	746	0	- 746	10
41	48	j	952	0	- 952	7
41	48	m	0	1187	1187	2
41	48	р	952	1187	235	10
41	48	q	9560	15302	5742	2
41	49	q	631 ,	4449	3818	2
41	50	q	67975	66039	- 1945	3
41	51	q	36715	35665	- 1050	3
41	52	q	¹ 7905	. 0	-17905	. 7
41	53	j	2096	2156	- 60	10
41	53	m	7368	8137	769	10
41	53	٥.	8634	12730	4096	10
41	53	p	19683	24533	4850	10_
41	53	q	854598	841938	-14660	10
46	· 1	b	501	- 0	- 501	3
46	2	b .	28415	34910	6495	3
46	6	b	28916	34910	5994	10
46	6 -	а	3484	2020	- 1914	3
50	1	b	6368	0	- 6368	7
50	2	b	3036	5158	2122	7
50	3	b	24128	0	-24128	7
50	4	b	33532	532 5158 -28374		10
51	1	b	523	516	- 7	10



CP	CPIR Location.			CPIR Data		Error
Matrix	Line	Column	RMC	Original	Difference	Code
51	1	c .	509	505	- 4	10
51	2	b	523	516	- 7	10
51	2	С	509	505	- 4	10
52	1	b	55	, 48	- 7	9
° 54	1	· c	1045	1194	149	10
54	1 .	е	. 464	316	-148	1Ò
54	5	С	1045	· `1194	149	10
54	5	е	464	316	-148	10
54	7	С	1045	1194	149	7
54	8	е	357	237	-120	7
' 54	9	е	107	79	- 29	7
55	7	k	1045	1194	149	10
55	8	k	357	. 0	-357	* 6
55	9	k ·	107	316	209	6
56	1	d	365	776	411	7
56 .	1	е	844	808	- 32	7
56	5	С	0	155 .	155	1
56 ,	5	d	414	0	-414	7
56	8	С	- '0	155	155	10
56	8	d	779	776	- 3	10
56	8	е	844	808	- 32	10
- 57	4	· c	NA	1	NA	8
57	7	d	NA	2	NA	8
58	1	С	115	0	-155	10
58	1	d	408	0	-408	10
58	1	е	509	0	-509	·10



3 CP	IR Local	tion		CPIR Data		Error
Matrix	·Line	Column	RMC	Original	Difference	Code
58	1	h	1032	0	-1032	10
58	3	е	. 109	→ 0	- 109	10
58	3	h	109	0	- 109	10
59	1	_ f	109	0	- 109	10_
59	, 2	f .	100	0	- 100	10
60	1	, c	100	0	- 100	1,0
62	30	е,	109	0	- 109	10
62	30	i	, 139	0	- 139	10
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CPIR	Data Ele	ement	Data Value	CPIR	Data Ele	ement	- Data Value
Matrix	Line	Column	Data varue	Matrix	Line	Column	-Data Value
1	1	b	ĸ	2 .	12	b	91
1	1	С	6	2	13	, p	. 90
1	1	' d	7	2	· 14	b	78 ·
1	. 1	е	12	2	17	С	44
2	2	b	115	2	. 17	е	. 16
2	2	С	2 "	·2 ·	17.	f	14
2	3	b	63	. 3	1	· c	44
• 2	. 3	Ċ	•) . 9	3	1	d	14
. ``2	3 ,	₩,	. 3	3	_ 1	· e	2
2	3	f	4	• 4	1	b	44
2	, 4	b	[*] 69	4	1	c	30
2	. 4	ŧ:	12.	4	(9	c	38'.
2	, 4	е	3	,5	29	С	15
2	4	, f	4.	13	1	С	1
2	. 5	b	[*] 64	14	1	h	2
2	´ 5	°c`	. 11	19	1	d	3
. 2	5	е	6	21	1	а ·	3
2 ·	5	f	2	22	3	b	3 -
2	6	b	67	23	2	b	4
2	6	С	10	23	2	` с	4
2	6	е	4	23	. 11	b	2
. 2	6	f	4	23	14	, b	6
2	7	b	69	25	2	' b	1
2	8	b	69	25	2	С	` 1
- 2	3	b -	. 68	25	14^,	b	1
2	10	b	68	25	14	\ c	1
2	11	b	110	27	2	b	3



205' 7'1

CPIR Data Element			D (Y)	CPIR Data Elément			
Matrix	Line	Column	Data Value	Matrix	Line	Column	Data Value
27	. 2	С	3				
27	1.1	, b	. 3				
37	14	`, e.	, 3		Ŕ		
47	1	b	44			<u> </u>	,
47	1	. d	44			<u> </u>	
47	1	е	16		1		
47	1	Ţ	.14	,			
47	1	g	30	,			
55	1	h	1509	. ,			
55	5	þ,	1509	•			
55	14	h	1509				
56	3	b	416	,			
56	. 8	, b	416			*	
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