



U.S. Department of Education
NCES 2008-341

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2005–06 (Fiscal Year 2006)

Final File Version 1a



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July 2008

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July 2008

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Suggested Citation

Berry, C., and Zhou, L. (2008). *Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2005–06 (Fiscal Year 2006)* (NCES 2008-341). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved [date] from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2008341>.

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Acknowledgments

The authors would like to thank all of the professionals in state and local education agencies who track, record, and report the data. Particular thanks are owed to the state Common Core of Data (CCD) coordinators, without whose efforts the CCD survey system could not exist.

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I. Introduction to the NCES Common Core of Data School District Finance Survey (F-33), School Year 2005–06 (Fiscal Year 2006) Final File Version 1a

The Common Core of Data (CCD) School District Finance Survey (F-33) consists of data submitted annually to the National Center for Education Statistics (NCES) by state education agencies (SEAs) in the 50 states and the District of Columbia. The purpose of the survey is to provide finance data for all local education agencies (LEAs) that provide free public elementary and secondary education in the United States. National and state totals are not included.¹

Both NCES and the Governments Division of the U.S. Census Bureau collect public school system finance data, and they collaborate in their efforts to gather these data. The U.S. Census Bureau is required to collect government finance data under Title 13 U.S.C. Section 182. NCES is authorized to collect these data by Congress through the Education Sciences Reform Act of 2002, P.L. 107-279, sec. 153 (a). The U.S. Census Bureau acts as the primary collection agent and produces two data files: one for distribution and reporting by the U.S. Census Bureau and the other for distribution and reporting by NCES. The two data files differ in the inclusion in the NCES file of state government expenditures for and on behalf of school districts in certain variables, and in the classification of certain revenues as being from local or state sources. The NCES file also includes many charter school districts that are not included in the U.S. Census Bureau file. In addition, the data files differ in name. The U.S. Census Bureau refers to its data file as the Annual Survey of Local Government Finances: School Systems, and NCES refers to its as the CCD School District Finance Survey (F-33). This is the documentation of the CCD School District Finance Survey (F-33) data file for school year 2005–06, fiscal year (FY) 2006.

The CCD is a system of surveys designed to be inclusive rather than exclusive. Accordingly, CCD files contain a substantial number of records representing administrative and operating units that are unlike typical public schools and school districts. Definitions and categories used in the CCD are deliberately generic so that they may accommodate the many and varied organizational structures used in the provision of public elementary and secondary education across the nation. The CCD system provides features that enable SEAs and data users to identify and select records according to the categories of interest to them. The principal users of CCD fiscal data are the federal government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public.

Data items are defined and referenced through the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2003 Edition* (National Forum on Education Statistics, Core Finance Data Task Force 2003). The accounting handbook provides common definitions for detailed account codes, which are aggregated to form the data items collected in this survey. This helps to ensure comparable data across states and school districts.

¹ Refer to the CCD National Public Education Financial Survey (NPEFS) for national and state-level figures. The NPEFS, a key component of the CCD survey system, collects state totals of school finance data. Although both the NPEFS and the F-33 collect data from SEAs, the NPEFS includes expenditures for special state-run and federal-run schools that are not included in the F-33. NPEFS data represent the total spending on public elementary and secondary education for states and the nation, and are used in determining state funding allocations for a number of federal education programs, including those authorized by Title I of the Elementary and Secondary Education Act of 1965.

Changes in the universe population do occur, and are often the result of districts being newly incorporated, undergoing boundary changes, or breaking up. More detailed information on these changes can be found in the nonfiscal CCD Local Education Agency Universe Survey files and documentation at <http://nces.ed.gov/ccd/pubagency.asp>.

The data file for the FY 06 CCD School District Finance Survey (F-33) contains 16,644 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. This file contains records that are not in the U.S. Census Bureau school district finance file; the additional records contain data for charter schools and other types of school districts that the Census Bureau does not consider to be government entities. The file includes variables for revenues by source, expenditures by function, indebtedness, assets, and student membership counts, as well as identification variables. For a complete list of variables, see appendix A. Finance data are presented in whole dollar amounts.

The remainder of this documentation includes a user's guide and five appendixes. The user's guide contains information on methodology of this survey, including certain conditions that are unique to the data file for the FY 06 survey cycle, as well as information about changes to the survey that may be important to the user planning longitudinal analyses.

The five appendixes are as follows:

- **Appendix A—Record Layout and Descriptions of Data Items** gives the variable names and labels of the data items discussed throughout the documentation, as well as their location in the data file for the FY 06 survey cycle.
- **Appendix B—Glossary** defines all of the F-33 data items.
- **Appendix C—State Notes** provides comments related to unique state financial practices for FY 06 and how those practices relate to this data release.
- **Appendix D—Value Distribution and Field Frequencies** provides information about the frequency and distribution of data items across local education agencies.
- **Appendix E—Survey Form** includes a facsimile of the data collection instrument.

II. User's Guide

A. Methodology

The F-33 is a universe survey, meaning that all LEAs from each of the 50 states and the District of Columbia are surveyed. Between October 1 and December 31 of each year, the U.S. Census Bureau distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs and submit data to the U.S. Census Bureau between March 15 and September 30 of the following year.

Data are reported to the U.S. Census Bureau in either the F-33 format or in the individual state agency's format. The latter process requires that the U.S. Census Bureau staff manually evaluate the SEA's chart of accounts and create a "crosswalk" that combines or allocates state data to the F-33 format.

For the FY 06 collection, the following states submitted data in their own formats: Alabama, Arizona, California, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana,

Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Oregon, South Carolina, Tennessee, and Utah. Idaho and Oklahoma sent revenue data in the F-33 format and expenditure data in their own state format. All other states reported data in the F-33 format. Survey analysts monitor all data by comparing the school district finance data in relation to other CCD survey data and performing internal and longitudinal consistency checks.

The F-33 is designed to provide finance data for each school district and should not be used to create SEA totals. It is suggested that the data user look to other sources, such as the NPEFS (<http://nces.ed.gov/ccd/stfis.asp>), for total revenues and expenditures for public education by state. The F-33 does not include state-run and federal-run schools and some state programs that are not reported at the school district level.

B. Accounting and Collection Methods

The data collected through the F-33 survey are intended to provide a complete picture of the financial activity associated with public elementary and secondary school systems. All financial transactions associated with assets, expenditures by object and function, indebtedness, and revenues by source are considered in these data.

The U.S. Census Bureau collects and edits the data, working with state CCD coordinators to resolve any inconsistent or unusual data. Some LEA data may not strictly adhere to the reporting guidelines of the NCES accounting handbook, or an LEA may be missing data for certain items. In these cases, supplemental information may be used by the U.S. Census Bureau to impute the necessary figures. A general record of data anomalies associated with state reporting and F-33 adaptation can be found in Appendix C—State Notes.

There are some instances where the U.S. Census Bureau and NCES differ in their classification of tax items. Those items classified as local revenue by NCES, but as state revenue by the U.S. Census Bureau, are recorded in a single variable—NCES Local Revenue/Census State Revenue (C24).²

Fiscal years

The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama runs from October 1 through September 30, and the fiscal year for Nebraska and Texas runs from September 1 through August 31. The F-33 data are not adjusted to conform to a uniform fiscal year.

Transfer items

The F-33 file contains several items involving the transfer of funds among school districts. Local Revenues From Other School Systems (D11) consist of payments received from other school districts for providing services. Payments to Other School Systems (Q11) are expenditures made to other school districts for providing services. These items are included in the summary revenue (TLOCREV and TOTALREV) and expenditure (TOTALEXP) items for each district. Data users are encouraged to refer to the NPEFS for state and national totals; compiling state and national

² Variable names are included in parentheses following variable labels at first reference. Subsequent references use variable names only.

totals from the F-33 survey data would result in double counting, due to the inclusion of the D11 and Q11 transfer items.

Other transfer items include Local Revenues From Cities and Counties (D23) and the expenditure items Payments to State Governments (L12) and Payments to Local Governments (M12). D23 revenue is included in TLOCREV and TOTALREV. L12 and M12 expenditures are included in TOTALEXP.

Special exhibit items

Special exhibit items are separate data items that are included in, but do not summarize to, other data items. Expenditures for teacher salaries, defined as base salaries paid to certified teachers and certified substitute teachers, are reported in four program areas: Regular (Z35), Special (Z36), Vocational (Z37), and Other (Z38). These exhibited amounts, along with salaries for instructional assistants and aides, are also included in the broader instructional salaries (Z33) data. Textbook expenditures for instructional purposes (V93) are also reported as an exhibit item.

Payments to Private Schools (V91) and Payments to Charter Schools (V92) do not represent the total charter school and private school expenditures by districts. These are special exhibit items used to identify charter school and private school expenditures that are included in the reported amount for instruction (E13 and TCURINST) when students in these schools are not included in the student count (V33). When reporting per pupil expenditures, data users should subtract items V91 and V92 from items E13, TCURINST, TCURELSC, and TOTALEXP, so that these expenditures are for the students included in V33. If a school district has charter schools and V92 is zero, then V33 includes the count of charter school students.

State Payments on Behalf of the Local Education Agency—Employee Benefits (C38) and State Payments on Behalf of the Local Education Agency—Other than Employee Benefits (C39) are included in the state revenue subtotal (TSTREV) and total revenue (TOTALREV). State direct support expenditures for and on behalf of school districts are included in the detailed current expenditure items. State payments on behalf of the LEA (SPOB) are not reported separately in the file, but are included in the detailed data items, as shown in table 1.

Data item flags

Beginning with FY 99, the F-33 files have included a flag for each data item (except summary items, such as TOTALREV, TLOCREV, and TOTALEXP). The flag identifies whether the item was recorded on the file as reported by the state, was adjusted, or is not applicable to that district. These companion flags can be found at the end of the data file and are identified by the name of the original data item preceded by an “FL_” (e.g., FL_E13 or FL_19H).

The flags are as follows:

- R - As reported by the state
- A - Adjusted by the analyst
- S - Adjusted to include data for state payments made on behalf of the school systems
- N - Not applicable

Table 1. Destination of state payments on behalf of the LEA (SPOB), by F-33 survey item: Fiscal year 2006

SPOB item	Destination items
Instruction employee benefits (J13)	Employee Benefits - Instruction (V10) Current Expenditures - Instruction (E13)
Pupil support services employee benefits (J17)	Employee Benefits - Support Services - Pupils (V12) Current Expenditures - Support Services - Pupils (E17)
Instructional staff support employee benefits (J07)	Employee Benefits - Support Services - Instructional Staff (V14) Current Expenditures - Support Services - Instructional Staff (E07)
General administration employee benefits (J08)	Employee Benefits - Support Services - General Administration (V16) Current Expenditures - Support Services - General Administration (E08)
School administration employee benefits (J09)	Employee Benefits - Support Services - School Administration (V18) Current Expenditures - Support Services - School Administration (E09)
Operation/maintenance of plant (J40)	Employee Benefits - Support Services - Operation/Maintenance of Plant (V22) Current Expenditures - Support Services - Operation/Maintenance of Plant (V40)
Student transportation employee benefits (J45)	Employee Benefits - Support Services - Student Transportation (V24) Current Expenditures - Support Services - Student Transportation (V45)
Business/central/other employee benefits (J90)	Employee Benefits - Support Services - Business/Central/Other (V38) Current Expenditures - Support Services - Business/Central/Other (V90)
Other employee benefits (J10)	Employee Benefits - Food Services (V30) Current Expenditures - Food Services (E11)
Instructional nonbenefits (J14)	Current Expenditures - Instruction (E13)
Support services nonbenefits (J96) ¹	Current Expenditures - Support Services - Pupils (E17) Current Expenditures - Support Services - Instructional Staff (E07) Current Expenditures - Support Services - General Administration (E08) Current Expenditures - Support Services - School Administration (E09) Current Expenditures - Support Services - Operation/Maintenance of Plant (V40) Current Expenditures - Support Services - Student Transportation (V45) Current Expenditures - Support Services - Business/Central/Other (V90)
Capital outlay (J99) ²	Capital Outlay - Instructional Equipment (K09) Capital Outlay - Other Equipment (K10)

¹ Included in one or more of the corresponding current expenditure functions, varying state to state.

² Included in one or more of the corresponding capital outlay categories, varying state to state.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Missing, nonapplicable, and suppressed data

Although no data items in the F-33 files are identified as missing, it is not always possible to determine whether a reported zero represents a missing data item or a true zero (e.g., small districts often have staff and other costs that cross functions, and the principal of a school in a one-school LEA may also serve as the LEA superintendent. In some cases, this person's salary

might only be reported under LEA administration instead of allocated to both LEA administration and school administration functions. In this scenario, the zero data reported for school administration would be assigned a flag of “R”).

In cases where a district does not have a particular type of revenue or expenditure, the corresponding data are reported as not applicable in this file. Values for nonapplicable data are reported as “-2,” and the corresponding data item flags are assigned a value of “N” (e.g., for fiscally independent districts, the value for Local Revenues—Parent Government Contributions (T02) is “-2,” and the Local Revenues—Parent Government Contributions Flag (FL_T02) is assigned a value of “N”).

The student membership count (V33) in the F-33 data file is derived from the CCD Local Education Agency Universe Survey. NCES suppressed V33 in cases where the student count in the CCD Local Education Agency Universe Survey does not reflect the number of students educated in the district (e.g., student membership counts were suppressed in special education districts and vocational districts where it was determined that these districts provided instruction or support services for students not counted in the CCD Local Education Agency Universe enrollment for that district). Values for suppressed data are reported as “-3,” and the corresponding data item flags are assigned a value of “A.”

Since values of “-2” and “-3” represent nonapplicable and suppressed data and have no numeric values, it is recommended that data users remove values of “-2” and “-3” from the data file before performing data analysis. The following SAS code can be used to convert “-2” and “-3” to “missing” in the SAS data file:

```
data new;
set sdf061a;
array remove (*) _numeric_;
do i = 1 to dim (remove);
    if remove (i) = -2 then remove (i) = .;
    if remove (i) = -3 then remove (i) = .;
end;
drop i;
run;
```

Coverage, response, and nonsampling error

The F-33 universe includes all public school districts in the 50 states and the District of Columbia. All 51 respondents reported data for FY 06.

Charter school systems’ reporting requirements vary from state to state, and charter school data are currently not reported uniformly to SEAs. Note that some charter school data may be missing from the F-33 file, since some charter schools are not required to submit finance data to SEAs. Only charter schools that submit data to SEAs and whose data are maintained by SEAs are included here.

Nonsampling error occurs when reporting states use different item definitions than those supplied by the CCD. This can arise when states follow different education policies and are not able to map their data exactly to the CCD (e.g., one state may report revenues from student activities while another state prohibits districts from collecting such revenues). Another source of

nonsampling error is the timing of the initial data collection. Variations in the fiscal year followed by states are discussed earlier in this section (see “Fiscal years”).

Reference sources

Four reference sources are used in conjunction with F-33 variable description and state reporting. The first and primary source is the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2003 Edition* (National Forum on Education Statistics, Core Finance Data Task Force 2003). This publication contains standard account codes, classification criteria, and definitions for reporting school system financial information, providing a system by which fiscal data can be reported in a comprehensive and uniform manner. A second reference source is *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2001), which can be purchased from the Government Finance Officers Association. A third reference, *Government Finance and Employment Classification Manual* (U.S. Census Bureau 2006), can be accessed online at <http://www.census.gov/govs/www/class06.html>. These three sources allow survey examiners to maintain variable continuity between survey cycles and during survey form modifications. A fourth reference is the summary of definitions needed to respond to the survey, found directly on the F-33 survey form under “Basic Instructions and Suggestions” (see the survey form in appendix E). Here, the respondent may reference general definitions associated with public education revenue, expenditure, debt, and asset information that directly pertain to the survey form. Together, these resources help to maintain the reliability and validity of F-33 school finance data.

C. Unit Identifiers

Six variables serve as the primary identification tools with which to examine the data in this release: the NCES local education agency identification code (LEAID), the Census Bureau identification code (CENSUSID), the Federal Information Processing Standards (FIPS) state code (FIPST), the FIPS county number (CONUM), the Consolidated Statistical Area code (CSA), and the Core-Based Statistical Area code (CBSA).

In addition to these variables, there are six other unit characterization codes: the school-level code (SCHLEV), the agency charter code (AGCHRT), the CCD Agency Nonfiscal File Match (CCDNF), the Census Fiscal File Match (CENFILE), Agency Low Grade Offered (GSLO), and Agency High Grade Offered (GSHI).

The values for CONUM have been revised for 132 records, and are different from those in the SY 2005–06 CCD Local Education Agency Universe Survey, version 1a file.

C.1. Identification variables

LEAID

Of the six identification variables, the NCES local education agency identification code (LEAID) is the most frequently used identifier within this data release. The LEAID code has seven characters: a two-digit state code followed by a five-digit number that is unique to each agency within the state. This identifier generally remains the same across the years of data collection.

LEAID codes allow users to match LEA finance data with data from the nonfiscal CCD surveys (e.g., the Local Education Agency Universe Survey, which contains data on students, staff, dropouts, and graduates). It is also possible to link school-level data with LEA finance data, although it is important to note that school-level finance data are not available.

LEAID matching issues

Not every record in the F-33 file has a legitimate LEAID code. The absence of a legitimate LEAID occurs when agencies are not included in, or can not be matched to, the LEA universe file. Education service agencies (ESAs) may also lack a legitimate LEAID. ESAs provide education-related services and will typically show administrative data but no enrollment. Starting in FY 06, the U.S. Census Bureau assigned unique dummy LEAIDs to the LEAs without a legitimate LEAID. Dummy LEAIDs can be recognized by having “D” in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection.

The existence of a legitimate LEAID code does not guarantee that a match can be made with the LEA universe file. In some cases, the nonfiscal record may be dropped (by the state coordinator) from the LEA universe file, but retained in the fiscal file because there is still some financial activity associated with that agency. Additionally, it is possible for a district to receive start-up money in advance of having students and staff, resulting in the district being reported in the F-33 survey but not in the LEA universe survey.

The flag CCDNF has been added to the F-33 file to indicate whether a record in that file matches a record in the LEA universe file. In most NCES research and publications, only those F-33 records matching the LEA universe file and having student counts greater than zero are used in analyses. For more information on the LEAID code, please see the file documentation for the CCD school universe and LEA universe surveys, available at <http://nces.ed.gov/ccd/ccddata.asp>.

CENSUSID

The Census Bureau identification code (CENSUSID) consists of the following items by their position in a 14-character field:

- 1–2 = Census Bureau state code
- 3 = Agency type code
- 4–6 = County area code
- 7–9 = Parent school district government identifier
- 10–14 = Subunit of parent school district government identifier

Positions 1 and 2 of CENSUSID (for all survey cycles) represent the U.S. Census Bureau/Governments Division state codes. Table 2 includes a complete listing of these codes.

Position 3 of CENSUSID represents the district’s type of school government. It indicates whether a district is fiscally independent and, if not, what level of government controls its revenue-raising authority. This characteristic has not remained constant over all survey cycles. For an explanation of CENSUSID changes, see prior file documentation (Berry and Cohen 2005).

Table 2. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2006

State name	Census state code	State name	Census state code
Alabama	01	Montana	27
Alaska	02	Nebraska	28
Arizona	03	Nevada	29
Arkansas	04	New Hampshire	30
California	05	New Jersey	31
Colorado	06	New Mexico	32
Connecticut	07	New York	33
Delaware	08	North Carolina	34
District of Columbia	09	North Dakota	35
Florida	10	Ohio	36
Georgia	11	Oklahoma	37
Hawaii	12	Oregon	38
Idaho	13	Pennsylvania	39
Illinois	14	Rhode Island	40
Indiana	15	South Carolina	41
Iowa	16	South Dakota	42
Kansas	17	Tennessee	43
Kentucky	18	Texas	44
Louisiana	19	Utah	45
Maine	20	Vermont	46
Maryland	21	Virginia	47
Massachusetts	22	Washington	48
Michigan	23	West Virginia	49
Minnesota	24	Wisconsin	50
Mississippi	25	Wyoming	51
Missouri	26		

NOTE: CENSUSID is the Census Bureau identification code.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

The agency type codes are as follows:

- 0 = State government school system
- 1 = County-dependent school system
- 2 = City-dependent school system
- 3 = Township-dependent school system
- 5 = Independent school system

Positions 4–6 of CENSUSID represent the county area code. County area codes generally reflect alphabetically ordered numbering of counties for each state. Positions 7–9 uniquely identify a parent school district government, regardless of type. After the FY 93 survey cycle, unique identifiers (positions 10 through 14) were added by the U.S. Census Bureau to further specify subunits of parent school district governments. For some districts, CENSUSID may change across survey cycles due to boundary changes or changes in governmental control.

FIPS and statistical area variables

Four variables in the F-33 file allow records to be identified with specific geographic areas:

- **FIPST** is the FIPS state code. Table 3 presents FIPS state codes by state name and state abbreviation.
- **CONUM** is the FIPS county number. It consists of the two-digit FIPS state code and a three-digit county identification number. County numbers for each state can be found at <http://www.itl.nist.gov/fipspubs/co-codes/states.htm>.
- **CSA** is the Consolidated Statistical Area code. It indicates whether a school district's location is associated with a consolidated statistical area. A CSA may comprise two or more metropolitan or micropolitan statistical areas.
- **CBSA** is the Core-Based Statistical Area code. It indicates whether an agency is associated with a recognized population nucleus and adjacent communities that have a high degree of integration with that nucleus and designated by the U.S. government as a metropolitan or micropolitan statistical area.

Table 3. State abbreviations and FIPS state codes, by state: Fiscal year 2006

State	State abbreviation	FIPS state code	State	State abbreviation	FIPS state code
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
District of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

NOTE: FIPS stands for Federal Information Processing Standards.

SOURCE: U.S. Department of Commerce, National Institute of Standards and Technology, Federal Information Processing Standards (1987). "Codes for the Identification of the States, the District of Columbia and the Outlying Areas of the United States, and Associated Areas" (FIPS Pub 5-2).

C.2 Other unit characterization codes

School-level codes

School-level codes (SCHLEV) describe the level of education provided within each school district:

- 01 = Elementary school system only
- 02 = Secondary school system only
- 03 = Elementary/secondary school system
- 05 = Vocational or special education system
- 06 = Nonoperating school system
- 07 = Education service agency (ESA)

Most ESAs are coded as “07” regardless of whether or not they provide general, special, or vocational education services. Special, vocational, and alternative education schools are identified in the CCD school universe file, which can be linked to the F-33 file to determine the type of services an agency provides.

AGCHRT codes

Charter schools are public schools that are exempted from significant state or local rules that normally govern the operation and management of public schools. A charter school is created by a developer as a public school or is adapted by a developer from an existing public school. It operates in pursuit of a specific set of education objectives determined by the school’s developer and agreed to by the public chartering agency. It provides a program of elementary or secondary education, or both. It meets all applicable federal, state, and local health and safety requirements; complies with federal civil rights laws; and operates in accordance with state law. Charter schools may be operated by a regular school district, a university, or a private organization, or they may be self-governing entities. CCD nonfiscal standards require all schools, including charter schools, to be associated with a school district. In cases where a charter school is not associated with a school district, NCES creates a separate school district record.

The AGCHRT code is used to identify districts with charter schools. The codes are as follows:

- 1 = All associated schools are charter schools.
- 2 = All associated schools are charter and noncharter schools.
- 3 = All associated schools are noncharter schools.
- N = Not applicable or code could not be determined (assigned to school systems in the F-33 file, such as ESAs, that do not operate schools, as well as to districts that are not in the CCD nonfiscal files).

CCDNF

The CCDNF variable indicates whether a record in the F-33 file matches a record in the LEA universe file: “0” indicates that the record does not match; “1” indicates that the record does match.

CENFILE

Some records in the F-33 data file released by NCES may not be found in the U.S. Census Bureau's version of the data file. All school districts in the U.S. Census Bureau release must meet the criteria for being a government entity or a dependent agency of a government entity. In certain cases, districts provide public education, but do not meet these criteria (e.g., many charter schools are included in CCD files, but are not found in U.S. Census Bureau files). A CENFILE code of "0" is assigned to those districts that are not in the U.S. Census Bureau's file; a code of "1" is assigned to those that are in the Census file.

GSLO and GSHI

Agency Low Grade Offered (GSLO) and Agency High Grade Offered (GSHI) comprise the grade span for the LEA. The GSLO variable indicates the lowest grade offered; the GSHI variable indicates the highest grade offered.

D. Weights

Weight values (WEIGHT) are assigned to records in the F-33 survey. Although FY 93 and FY 94 were sample surveys, the FY 95 through FY 06 collections were universe surveys. As in other universe surveys, each record is assigned a weight of "1."

E. Common Core of Data

The CCD is a comprehensive, annually updated, national statistical database of information concerning all public elementary and secondary schools and school districts. The CCD is made up of six surveys: the Public Elementary/Secondary School Universe Survey, the Local Education Agency Universe Survey, the State Nonfiscal Survey of Public Elementary/Secondary Education, the National Public Education Financial Survey (NPEFS), the School District Finance Survey (F-33), and the Pilot Teacher Compensation Survey (TCS).³ All CCD data are provided by SEAs and are edited by NCES. When merging the F-33 data file with other CCD data files, data users are encouraged to use the F-33 count for student membership. The student membership count has been changed in some records in the F-33 data file to more closely reflect the count of students enrolled in the schools of the school district.

F. Changes to the F-33 Survey

Several changes to the F-33, including a major expansion of the survey form beginning with the FY 92 collection, have been implemented over the life cycle of the survey. Data users interested in conducting longitudinal analysis should consult prior F-33 file documentation (Berry and Cohen 2005) for a summary of historical changes. The most recent changes to the survey are summarized below. File documentation from previous years can be found at <http://nces.ed.gov/ccd/f33agency.asp>.

³ SY 2005–06 is the first year of the TCS data collection.

Unit identifiers

In FY 98, two variables that describe the nature of school districts and their relation to other surveys and data files were added: AGCHRT and CENFILE. AGCHRT identifies school districts with charter schools, and CENFILE identifies those districts that are available in the U.S. Census Bureau's version of the F-33 school district file.

In FY 06, dummy LEAIDs were assigned to agencies where a legitimate LEAID code was not available. The dummy LEAIDs can be recognized by having "D" in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection (see section C.1.).

Special exhibit items

Teacher salary and textbook exhibit items were added to the survey form since the FY 04 collection. These items are described earlier (see section II. B) and in the glossary (see appendix B).

Federal revenue distributed by state governments

In the FY 05 survey, the data item Federal Revenue—Bilingual Education (B11) was moved from the "federal revenue direct" section to the "federal revenue through the state" section. The change was made as a result of changes in the allocation of Bilingual Education funds by the U.S. Department of Education.

Suppressed data

In FY 06, "-3" was used in the data file to represent values suppressed by NCES (see section II. B).

Local revenue items

Four local revenue items were added to the survey form since the FY 06 collection. They are Local Revenue—Rents and Royalties (A40), Local Revenue—Sale of Property (U11), Local Revenue—Fines and Forfeits (U30), and Local Revenue—Private Contributions (U50).

G. Data File Formats, Names, and Versions

File formats

Data presented in this release are available in two formats—SAS datasets (.sas7bdat) and tab-separated values text files (.txt).

File names

The names of the FY 06 releases are as follows:

- Sdf061a.sas7bdat (SAS dataset)
- Sdf061a.txt (text file)

The first five characters indicate the file contents and year, and the last two characters indicate the file version. “Sdf” stands for school district finance, “06” stands for FY 06, “1” indicates that the file is a final version by NCES, and “a” indicates this is the first version of this file by NCES.

File versions

Starting in school year 1999–2000, CCD data file names were changed to include a two-digit version number. The final files are assigned a version number beginning with 1 (one). The character following 1 indicates the version number of the file (e.g., a “1a” file is the first (original) final file, and a “1b” file is the second (revised) final file).

NCES releases a final file (Version 1a) after a publication using the data has been released. (NCES standards require that an NCES publication using the data be released before the data are considered final.) If NCES receives revised data from states or discovers errors in the final data file, a revised file (Version 1b) is released. The documentation for the revised file indicates which states submitted revised data. The revised file is usually released 1 year after the original (Version 1a) final file.

H. State Notes

The state notes contain information from state data providers regarding any significant changes in the data they are reporting. These comments are reported in this documentation as stated by the respondent with minimal editing by NCES. The beginning and end dates of the fiscal year are also reported for each state.

I. Survey Form

The F-33 survey form contains items that do not appear in the data file. They are referred to as “Special Processing Items” and are used in processing the F-33 data. These items are listed in Part IX of the survey form and include T07, J13, J17, J07, J08, J09, J40, J45, J90, J10, J12, J11, B23, J14, J95, J96, J97, J98, and J99. The form is provided in appendix E, which can be viewed and printed using Acrobat Reader.

References

- Berry, C. and Cohen, C. (2005). *Documentation for the NCES Common Core of Data, School District Finance Survey (F-33), School Year 2002–03, Fiscal Year (FY) 2003*, (NCES 2005-357). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC.
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- National Forum on Education Statistics, Core Finance Data Task Force. (2003). *Financial Accounting for Local and State School Systems: 2003 Edition* (NCES 2004-318). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC.
- U.S. Census Bureau (2006). *Government Finance and Employment Classification Manual*. Retrieved June 17, 2008, from <http://www.census.gov/govs/www/class06.html>.

Appendix A—Record Layout and Descriptions of Data Items

Appendix A—Record Layout and Descriptions of Data Items

File name = Sdf061a.sas7bdat, Fiscal year 2006

Number of variables = 250

Number of observations = 16,644

Release: 1a, July 2008

Name	Order	Type	Label
LEAID	1	Character	NCES 7-DIGIT LOCAL EDUCATION AGENCY ID
CENSUSID	2	Character	CENSUS 14-DIGIT GOVERNMENT ID
FIPST	3	Character	FIPS STATE NUMBER
CONUM	4	Character	FIPS COUNTY NUMBER – digits 1 and 2 are FIPS state numbers; digits 3–5 are FIPS numbers for county within the state
CSA	5	Character	CONSOLIDATED STATISTICAL AREA
CBSA	6	Character	CORE-BASED STATISTICAL AREA
NAME	7	Character	NAME OF LOCAL EDUCATION AGENCY
STNAME	8	Character	STATE NAME
STABBR	9	Character	STATE ABBREVIATION
SCHLEV	10	Character	SCHOOL-LEVEL CODE 01= Elementary school system only 02= Secondary school system only 03= Elementary/secondary school system 05= Vocational or special education school system 06= Nonoperating school system 07= Education service agency
AGCHRT	11	Character	AGENCY CHARTER CODE 1= All associated schools are charter schools 2= All associated schools are charter and noncharter schools 3= All associated schools are noncharter schools N= Not applicable or code could not be determined
YEAR	12	Character	YEAR OF DATA
CCDNF	13	Character	CCD AGENCY NONFISCAL FILE MATCH 0= Does not match CCD Local Education Agency Universe file 1= Matches CCD Local Education Agency Universe file
CENFILE	14	Character	CENSUS FISCAL FILE MATCH 0= Does not match Census fiscal file 1= Matches Census fiscal file
GSLO	15	Character	AGENCY LOW GRADE OFFERED
GSHI	16	Character	AGENCY HIGH GRADE OFFERED
V33	17	Numeric	FALL MEMBERSHIP
TOTALREV	18	Numeric	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
TFEDREV	19	Numeric	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 + C17 + C18 + C19 + B11 + C20 + C25 + C36 + B10 + B12 + B13)
C14	20	Numeric	FEDERAL REVENUE- THRU STATE TITLE I
C15	21	Numeric	FEDERAL REVENUE- THRU STATE CHILDREN WITH DISABILITIES IDEA

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
C16	22	Numeric	FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
C17	23	Numeric	FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
C18	24	Numeric	FEDERAL REVENUE - THRU STATE - TITLE V, PART A
C19	25	Numeric	FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
B11	26	Numeric	FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
C20	27	Numeric	FEDERAL REVENUE - THRU STATE - OTHER
C25	28	Numeric	FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
C36	29	Numeric	FEDERAL REVENUE - NONSPECIFIED
B10	30	Numeric	FEDERAL REVENUE - DIRECT - IMPACT AID
B12	31	Numeric	FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
B13	32	Numeric	FEDERAL REVENUE - DIRECT - OTHER
TSTREV	33	Numeric	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)
C01	34	Numeric	STATE REVENUE - GENERAL FORMULA ASSISTANCE
C04	35	Numeric	STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
C05	36	Numeric	STATE REVENUE - SPECIAL EDUCATION PROGRAMS
C06	37	Numeric	STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
C07	38	Numeric	STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
C08	39	Numeric	STATE REVENUE - GIFTED AND TALENTED PROGRAMS
C09	40	Numeric	STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
C10	41	Numeric	STATE REVENUE - SCHOOL LUNCH PROGRAMS
C11	42	Numeric	STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
C12	43	Numeric	STATE REVENUE - TRANSPORTATION PROGRAMS
C13	44	Numeric	STATE REVENUE - OTHER PROGRAMS
C35	45	Numeric	STATE REVENUE - NONSPECIFIED
C38	46	Numeric	STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
C39	47	Numeric	STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
TLOCREV	48	Numeric	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + A40 + U11 + U22 + U30 + U50 + U97 + C24)
T02	49	Numeric	LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
T06	50	Numeric	LOCAL REVENUE - PROPERTY TAXES
T09	51	Numeric	LOCAL REVENUE - GENERAL SALES TAXES
T15	52	Numeric	LOCAL REVENUE - PUBLIC UTILITY TAXES
T40	53	Numeric	LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
T99	54	Numeric	LOCAL REVENUE - ALL OTHER TAXES
D11	55	Numeric	LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
D23	56	Numeric	LOCAL REVENUE - FROM CITIES AND COUNTIES
A07	57	Numeric	LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
A08	58	Numeric	LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
A09	59	Numeric	LOCAL REVENUE - SCHOOL LUNCH
A11	60	Numeric	LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
A13	61	Numeric	LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
A15	62	Numeric	LOCAL REVENUE - STUDENTS FEES, NONSPECIFIED
A20	63	Numeric	LOCAL REVENUE - OTHER SALES AND SERVICES
A40	64	Numeric	LOCAL REVENUE - RENTS AND ROYALTIES
U11	65	Numeric	LOCAL REVENUE - SALE OF PROPERTY
U22	66	Numeric	LOCAL REVENUE - INTEREST EARNINGS
U30	67	Numeric	LOCAL REVENUE - FINES AND FORFEITS
U50	68	Numeric	LOCAL REVENUE - PRIVATE CONTRIBUTIONS
U97	69	Numeric	LOCAL REVENUE - MISCELLANEOUS
C24	70	Numeric	NCES LOCAL REVENUE, CENSUS STATE REVENUE
TOTALEXP	71	Numeric	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86)
TCURELSC	72	Numeric	TOTAL CURRENT EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
TCURINST	73	Numeric	TOTAL CURRENT EXPENDITURES - INSTRUCTION (equals E13)
E13	74	Numeric	CURRENT EXPENDITURES - INSTRUCTION
V91	75	Numeric	PAYMENTS TO PRIVATE SCHOOLS
V92	76	Numeric	PAYMENTS TO CHARTER SCHOOLS
TCURSSVC	77	Numeric	TOTAL CURRENT EXPENDITURES - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85)
E17	78	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
E07	79	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
E08	80	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
E09	81	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V40	82	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V45	83	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V90	84	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/OTHER
V85	85	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
TCUROTH	86	Numeric	TOTAL CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY (equals E11 + V60 + V65)
E11	87	Numeric	CURRENT EXPENDITURES - FOOD SERVICES
V60	88	Numeric	CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
V65	89	Numeric	CURRENT EXPENDITURES - OTHER ELSEC
TNONELSE	90	Numeric	TOTAL NON-ELEMENTARY/SECONDARY EXPENDITURES (equals V70 + V75 + V80)
V70	91	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
V75	92	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
V80	93	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - OTHER
TCAPOUT	94	Numeric	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
F12	95	Numeric	CAPITAL OUTLAY - CONSTRUCTION
G15	96	Numeric	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
K09	97	Numeric	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
K10	98	Numeric	CAPITAL OUTLAY - OTHER EQUIPMENT
K11	99	Numeric	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
L12	100	Numeric	PAYMENTS TO STATE GOVERNMENTS
M12	101	Numeric	PAYMENTS TO LOCAL GOVERNMENTS
Q11	102	Numeric	PAYMENTS TO OTHER SCHOOL SYSTEMS
I86	103	Numeric	INTEREST ON DEBT
Z32	104	Numeric	TOTAL SALARIES
Z33	105	Numeric	SALARIES - INSTRUCTION
Z35	106	Numeric	TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
Z36	107	Numeric	TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
Z37	108	Numeric	TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
Z38	109	Numeric	TEACHER SALARIES - OTHER EDUCATION PROGRAMS
V11	110	Numeric	SALARIES - SUPPORT SERVICES - PUPILS
V13	111	Numeric	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V15	112	Numeric	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
V17	113	Numeric	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V21	114	Numeric	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V23	115	Numeric	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V37	116	Numeric	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V29	117	Numeric	SALARIES - FOOD SERVICES
Z34	118	Numeric	TOTAL EMPLOYEE BENEFITS
V10	119	Numeric	EMPLOYEE BENEFITS - INSTRUCTION
V12	120	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
V14	121	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V16	122	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
V18	123	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V22	124	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V24	125	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
V38	126	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V30	127	Numeric	EMPLOYEE BENEFITS - FOOD SERVICES
V32	128	Numeric	EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
V93	129	Numeric	TEXTBOOKS

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
_19H	130	Numeric	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_21F	131	Numeric	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
_31F	132	Numeric	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
_41F	133	Numeric	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
_61V	134	Numeric	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_66V	135	Numeric	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
W01	136	Numeric	ASSETS - SINKING FUND
W31	137	Numeric	ASSETS - BOND FUND
W61	138	Numeric	ASSETS - OTHER FUNDS
WEIGHT	139	Numeric	WEIGHT
FL_V33	140	Character	FLAG - FALL MEMBERSHIP
FL_C14	141	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE I
FL_C15	142	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILDREN WITH DISABILITIES – IDEA
FL_C16	143	Character	FLAG - FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
FL_C17	144	Character	FLAG - FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
FL_C18	145	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE V, PART A
FL_C19	146	Character	FLAG - FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
FL_B11	147	Character	FLAG - FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
FL_C20	148	Character	FLAG - FEDERAL REVENUE - THRU STATE - OTHER
FL_C25	149	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
FL_C36	150	Character	FLAG - FEDERAL REVENUE - NONSPECIFIED
FL_B10	151	Character	FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID
FL_B12	152	Character	FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
FL_B13	153	Character	FLAG - FEDERAL REVENUE - DIRECT - OTHER
FL_C01	154	Character	FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE
FL_C04	155	Character	FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
FL_C05	156	Character	FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS
FL_C06	157	Character	FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	158	Character	FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
FL_C08	159	Character	FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS
FL_C09	160	Character	FLAG - STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
FL_C10	161	Character	FLAG - STATE REVENUE - SCHOOL LUNCH PROGRAMS
FL_C11	162	Character	FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	163	Character	FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS
FL_C13	164	Character	FLAG - STATE REVENUE - OTHER PROGRAMS
FL_C35	165	Character	FLAG - STATE REVENUE - NONSPECIFIED
FL_C38	166	Character	FLAG - STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
FL_C39	167	Character	FLAG - STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
FL_T02	168	Character	FLAG - LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_T06	169	Character	FLAG - LOCAL REVENUE - PROPERTY TAXES
FL_T09	170	Character	FLAG - LOCAL REVENUE - GENERAL SALES TAXES
FL_T15	171	Character	FLAG - LOCAL REVENUE - PUBLIC UTILITY TAXES
FL_T40	172	Character	FLAG - LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
FL_T99	173	Character	FLAG - LOCAL REVENUE - ALL OTHER TAXES
FL_D11	174	Character	FLAG - LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
FL_D23	175	Character	FLAG - LOCAL REVENUE - FROM CITIES AND COUNTIES
FL_A07	176	Character	FLAG - LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
FL_A08	177	Character	FLAG - LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
FL_A09	178	Character	FLAG - LOCAL REVENUE - SCHOOL LUNCH
FL_A11	179	Character	FLAG - LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
FL_A13	180	Character	FLAG - LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
FL_A15	181	Character	FLAG - LOCAL REVENUE - STUDENT FEES, UNSPECIFIED
FL_A20	182	Character	FLAG - LOCAL REVENUE - OTHER SALES AND SERVICES REVENUE
FL_A40	183	Character	FLAG - LOCAL REVENUE - RENTS AND ROYALTIES
FL_U11	184	Character	FLAG - LOCAL REVENUE - SALE OF PROPERTY
FL_U22	185	Character	FLAG - LOCAL REVENUE - INTEREST EARNINGS
FL_U30	186	Character	FLAG - LOCAL REVENUE - FINES AND FORFEITS
FL_U50	187	Character	FLAG - LOCAL REVENUE - PRIVATE CONTRIBUTIONS
FL_U97	188	Character	FLAG - LOCAL REVENUE - MISCELLANEOUS
FL_C24	189	Character	FLAG - NCES LOCAL REVENUE, CENSUS STATE REVENUE
FL_E13	190	Character	FLAG - CURRENT EXPENDITURES - INSTRUCTION
FL_V91	191	Character	FLAG - PAYMENTS TO PRIVATE SCHOOLS
FL_V92	192	Character	FLAG - PAYMENTS TO CHARTER SCHOOLS
FL_E17	193	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
FL_E07	194	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_E08	195	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_E09	196	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V40	197	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V45	198	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORT
FL_V90	199	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
FL_V85	200	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES UNSPECIFIED
FL_E11	201	Character	FLAG - CURRENT EXPENDITURES - FOOD SERVICES
FL_V60	202	Character	FLAG - CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
FL_V65	203	Character	FLAG - CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY
FL_V70	204	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
FL_V75	205	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_V80	206	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - OTHER
FL_F12	207	Character	FLAG - CAPITAL OUTLAY - CONSTRUCTION
FL_G15	208	Character	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
FL_K09	209	Character	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
FL_K10	210	Character	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
FL_K11	211	Character	FLAG - CAPITAL OUTLAY - UNSPECIFIED EQUIPMENT
FL_L12	212	Character	FLAG - PAYMENTS TO STATE GOVERNMENTS
FL_M12	213	Character	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
FL_Q11	214	Character	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
FL_I86	215	Character	FLAG - INTEREST ON DEBT
FL_Z32	216	Character	FLAG - TOTAL SALARIES
FL_Z33	217	Character	FLAG - SALARIES - INSTRUCTION
FL_Z35	218	Character	FLAG - TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
FL_Z36	219	Character	FLAG - TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
FL_Z37	220	Character	FLAG - TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
FL_Z38	221	Character	FLAG - TEACHER SALARIES - OTHER EDUCATION PROGRAMS
FL_V11	222	Character	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
FL_V13	223	Character	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_V15	224	Character	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_V17	225	Character	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V21	226	Character	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V23	227	Character	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V37	228	Character	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V29	229	Character	FLAG - SALARIES - FOOD SERVICE
FL_Z34	230	Character	FLAG - TOTAL EMPLOYEE BENEFITS
FL_V10	231	Character	FLAG - EMPLOYEE BENEFITS - INSTRUCTION
FL_V12	232	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
FL_V14	233	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTION STAFF
FL_V16	234	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - GEN ADMIN
FL_V18	235	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V22	236	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V24	237	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V38	238	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V30	239	Character	FLAG - EMPLOYEE BENEFITS - FOOD SERVICES
FL_V32	240	Character	FLAG - EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
FL_V93	241	Character	FLAG - TEXTBOOKS
FL_19H	242	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_21F	243	Character	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
FL_31F	244	Character	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_41F	245	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_61V	246	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_66V	247	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_W01	248	Character	FLAG - ASSETS - SINKING FUND
FL_W31	249	Character	FLAG - ASSETS - BOND FUND
FL_W61	250	Character	FLAG - ASSETS - OTHER FUNDS

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This glossary applies to the Common Core of Data School District Finance Survey (F-33). When applicable, corresponding F-33 variables are listed in brackets. For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems* (National Forum on Education Statistics, Core Finance Data Task Force 2003).

bond funds: Funds established to account for the proceeds of bond issues pending their disbursement. [W31]

capital outlay: Direct expenditure for construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current expenditure. [TCAPOUT is the sum of F12, G15, K09, K10, and K11]

cash and investments: Cash, deposits, and government and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets. [W01, W31, W61]

CCD: Common Core of Data. A group of public elementary/secondary education surveys of NCES. CCD data are collected from the administrative records systems of each state's department of education. The CCDNF variable in the F-33 file indicates whether a record in that file matches a record in the nonfiscal CCD Local Education Agency Universe file.

Census state, NCES local revenue: See “local revenue—NCES local, Census state revenue.”

charter schools: Charter schools are public schools that are exempted from significant state or local rules that normally govern the operation and management of public schools. A charter school is created by a developer as a public school or is adapted by a developer from an existing public school. It operates in pursuit of a specific set of education objectives determined by the school's developer and agreed to by the public chartering agency and provides a program of elementary or secondary education, or both. It meets all applicable federal, state, and local health and safety requirements; complies with federal civil rights laws; and operates in accordance with state law. Charter schools may be operated by a regular school district or they may be self-governing entities. [AGCHRT]

construction: Production of fixed works and structures and additions, replacements, and major alterations thereto, including the planning and design of specific projects, site improvements, and the provision of equipment and facilities that are integral parts of a structure. Includes construction undertaken either on a contractual basis by private contractors or through a government's own staff (i.e., force account). [F12]

current expenditure: Expenditure for Instruction (TCURINST), Support Services (TCURSSVC), and Other Elementary/Secondary Programs (TCUROTH). Includes salaries, employee benefits, purchased services, and supplies, as well as payments made by states on

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behalf of school districts. Also includes transfers made by school districts into their own retirement system. Excludes expenditure for Non-Elementary/Secondary Programs (TNONELSE), debt service, capital outlay, and transfers to other governments or school districts. This item is formally called “Current Expenditures for Public Elementary/Secondary Education.” [TCURELSC is the sum of TCURINST, TCURSSVC, and TCUROTH]

current operation expenditure: A Census Bureau term. Includes expenditure for instruction, support services, other elementary/secondary programs, and non-elementary/secondary programs. Excludes payments made by states on behalf of school districts and transfers by some school districts into their own retirement system.

current spending: A Census Bureau term. Includes expenditure for instruction, support services, other elementary/secondary programs, and non-elementary/secondary programs. Also includes payments made by states on behalf of school districts and transfers by some school districts into their own retirement system.

debt: Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from school system employee retirement funds. [_19H, _21F, _31F, _41F, _61V, _66V]

debt outstanding: All debt obligations remaining unpaid at the end of the fiscal year. [_41F]

dependent LEA: A local education agency (LEA) that lacks either fiscal or administrative independence. Dependent LEAs are classified by the Census Bureau as subunits of other government units, such as a state, county, municipality, or township. (See “CENSUSID” in the “User’s Guide” section of this documentation.)

elementary/secondary education: Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

employee benefits expenditure: Amounts paid by the school system for fringe benefits. These amounts are not included in salaries and wages paid directly to employees. Includes contributions on behalf of employees for retirement coverage, social security, group health and life insurance, tuition reimbursement, worker’s compensation, and unemployment compensation. [Z34]

enrollment: Count of pupils on pupil rolls in the fall of the school system’s fiscal year. Also called fall membership or student membership. [V33]

equipment: Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities

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that are integral parts of structures are classified as expenditures for construction or for purchase of land and existing structures. [K09, K10, K11]

expenditure: All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Includes only the external transactions of a school system; excludes noncash transactions such as the provision of perquisites or other payments in-kind.

fall membership: This comprises the total student enrollment on October 1 (or the closest school day to October 1) for all grade levels (including prekindergarten and kindergarten) and ungraded pupils. Membership includes students both present and absent on the measurement day. [V33]

federal revenue—direct: Aid from project grants for programs such as Impact Aid (P.L. 81-815 and P.L. 81-874), Indian Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted/Talented. [B10, B12, B13]

federal revenue distributed by state governments: Aid from formula grants distributed through state government agencies. This includes revenue from programs such as the following:

bilingual education: Includes project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). These were formerly Title VII grants. [B11]

Child Nutrition Act: Includes revenues from National School Lunch, Special Milk, School Breakfast, and A La Carte programs. Does not include the value of donated commodities. [C25]

children with disabilities—IDEA: Revenues awarded under the Individuals With Disabilities Act (P.L. 91-230). Includes formula grants authorized in Part B of this legislation. Excludes project grants authorized in Part D. These project grants are reported in Federal Revenue—Direct. [C15]

Title I: Revenues authorized by Title I of the Elementary and Secondary Education Act of 1965 (P.L. 89-10). Includes basic, concentration, targeted, and finance incentive grants. [C14]

vocational and technical education: Revenues from the Carl D. Perkins Vocational Education Act (PL 101-332). Includes revenues from State Basic and Tech-Prep formula grants. [C19]

other federal aid distributed by the state: Includes revenues from other formula grant programs distributed through state governments, such as mathematics, science, and teacher quality under Title II (Parts A and B); safe and drug-free schools; Title V (Part A) grants; and the Adult Education Act (Part B). [C16, C17, C18, C20]

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nonspecified federal aid distributed by the state: Federal revenue amounts that pertain to more than one of the above categories, but which reporting units could not break out into these categories. These revenues are included in “Nonspecified” instead of “Other.” [C36]

fiscal year: The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

independent LEA: A local education agency that has both fiscal and administrative independence. (See “CENSUSID” in the “User’s Guide” section of this documentation.)

instruction expenditure: Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services for elementary/secondary instruction; excludes capital outlay, debt service, and interfund transfers for elementary/secondary instruction. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school; excludes instructional support activities as well as adult education and community services. Instruction salaries (Z33) includes salaries for teachers and teacher aides and assistants. [TCURINST, E13]

instructional equipment (only): Includes expenditure for all equipment recorded by school systems in general or operating funds under the “instruction” function. [K09]

interest earnings: Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. Receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Interest earnings shown under general revenue do not include earnings on assets of employee retirement systems. [U22]

interest expenditure: Amounts paid for the use of borrowed money. [I86]

land and existing structures: Expenditure for the purchase of land, improvements to land, and existing buildings, including the purchase of rights-of-way, payments on capital leases, title searches, and similar activity associated with real property purchase transactions. [G15]

LEA: Often called a school district, a local education agency is an education agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

local revenue: Revenue raised within the boundaries of the LEA. These revenues are primarily raised through property taxes, but also come from other types of taxes and fees. [TLOCREV is the sum of A07, A08, A09, A11, A13, A15, A20, A40, C24, D11, D23, T02, T06, T09, T15, T40, T99, U11, U22, U30, U50, and U97]

cities and counties: Revenues from separate county and city governments that are transferred to the LEA. Assessments received by regional LEAs from independent school districts are included here. [D23]

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fees: Fees and payments for services provided to students or the general public, including School Lunch [A09], District Activities [A13], Textbook Sales and Rentals [A11], Transportation Fees [A08], Tuition Fees [A07], Nonspecified Fees [A15], Rents and Royalties [A40], and Other Sales and Service Revenue [A20].

finances and forfeits: Revenues from penalties imposed for violations of law. [U30]

interest earnings: Interest earnings from all funds held by the LEA. [U22]

NCES local, Census state revenue: The C24 category is reserved for any tax item classified as state revenue by the U.S. Census Bureau and as local revenue by NCES. These taxes are identified in Appendix C—State Notes. [C24]

other school systems: Payments received from other school systems, both within and outside the state, for tuition, transportation, and other services. This item should be excluded from state and national totals. [D11]

parent government contributions: Tax receipts and any other amounts appropriated for the support of a dependent LEA by its parent government. This includes local property taxes collected. [T02]

private contributions: Gifts of cash or securities from private individuals or organizations. [U50]

property taxes: Taxes conditioned on ownership of property and measured by its value. This includes general property taxes relating to property as a whole, real and personal, tangible and intangible, whether taxed at a single rate or at classified rates. Property taxes reported here are from independent school districts. [T06] Property taxes collected by a parent government for dependent LEAs are reported as Parent Government Contributions.

rents and royalties: Revenues received from allowing temporary possession or granting rights to the use of school district buildings, land, or other properties. [A40]

sale of property: Amounts received from sale of real property, buildings (and improvements to them), land easements, rights-of-way, and other capital assets (buses, automobiles, etc.). [U11]

taxes (other than property taxes): Revenues raised by school districts that set their own tax rates (independent LEAs). These include General Sales Taxes [T09], Individual and Corporate Taxes [T40], Other Taxes [T99], and Public Utility Taxes [T15].

long-term debt: Debt payable more than 1 year after the date of issue.

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long-term debt issued: The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included. [**_21F**]

long-term debt retired: The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. [**_31F**]

NCES: National Center for Education Statistics, an organization within the Institute of Education Sciences (IES), part of the U.S. Department of Education. NCES is the primary federal entity for collecting, analyzing, and reporting data related to education.

non-elementary/secondary expenditure: Expenditure for non-elementary/secondary education programs. Included in this category are community services, adult education, and other non-elementary/secondary programs. [**TNONESE** is the sum of **V70**, **V75**, and **V80**]

other elementary/secondary current expenditure: Current expenditure for other than instruction and support service activities. Included in this category are food services, enterprise operations, and other elementary/secondary current expenditure. [**TCUROTH** is the sum of **E11**, **V60**, and **V65**]

payments to charter schools: This item includes charter school expenditures that are included in the reported amount for instruction when charter school students are not included in the student count. (See “Special Exhibit Items” in the “User’s Guide” section of this documentation.) [**V92**]

payments to other governments: Payments to state and local governments (except LEAs), including debt service payments to agencies that incur debt instead of the LEA. [**L12**, **M12**]

payments to other school systems: Payments made to other school systems within the state and outside of the state, for tuition, transportation, and other services. This item should be excluded from state and national totals. [**Q11**]

payments to private schools: Expenditures to private schools (for tuition and other purposes) that are also included in instruction expenditures (TCURINST) and related totals (TCURELSC and TOTALEXP). (See “Special Exhibit Items” in the “User’s Guide” section of this documentation.) [**V91**]

property taxes: See “local revenue—property taxes.”

public school systems: Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, special, and vocational/technical education. Dependent school systems are classified by the Census Bureau as subunits of some other governmental unit such as a county, municipality, township, or the state.

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revenue: All amounts of money received by a school system from external sources, or net of refunds and other correcting transactions other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Revenue on the F-33 excludes noncash transactions such as receipt of services, commodities, or other “receipts in-kind.”

salaries and wages: Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions from withheld taxes, retirement contributions, etc. [Z32]

school lunch charges: Gross collections from cafeteria sales to children and adults. [A09]

SEA: State education agency, the agency of the state charged with primary responsibility for coordinating and supervising public instruction.

short-term debt: Interest-bearing debt payable within 1 year from the date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance. [_61V, _66V]

state revenue: State revenue paid to the school system for any purpose, restricted or unrestricted, including the following: [TSTREV is the sum of C01, C04, C05, C06, C07, C08, C09, C10, C11, C12, C13, C35, C38, and C39]

capital outlay/debt service: Revenue paid for school construction and building aid, including amounts to help school systems pay for servicing debt. [C11]

compensatory and basic skills programs: Revenues for “at risk” or other economically disadvantaged students, including migratory children. Also includes monies from state programs directed toward the attainment of basic skills and categorical education excellence and quality education programs that provide more than staff enhancements, such as materials, resource centers, and equipment. [C06]

payments on behalf of LEA: State payments that benefit school systems but are not paid directly to school systems. Includes amounts transferred into state teacher or public employee retirement funds as well as into funds for other kinds of employee benefits, such as group health, life, and unemployment compensation. This category includes state payments for textbooks and school buses that are provided to public school systems. [C38, C39]

special education programs: Revenues for the education of physically and mentally disabled students. [C05]

staff improvement programs: Revenues for programs designed to improve the quantity and quality of school system staff. Examples include programs for additional teacher units, teacher benefits such as retirement and social security contributions paid directly to the school system, mentor teachers, teacher induction, staff development contracts and

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stipends, career ladder contracts, and salaries for specific types of instructional and support staff. [C04]

transportation programs: Payments for various state transportation aid programs such as those that compensate the school system for part of its transportation expense and those that provide reimbursement for transportation salaries or school bus purchases. [C12]

vocational programs: Revenues for state vocational education assistance programs, including career education programs. [C09]

other programs: All other state revenues that are paid directly to school systems, including funds for bilingual education, gifted and talented programs, food services, instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. Where these programs are covered under the state government's general formula assistance program, revenues are shown under "General Formula Assistance" instead of "Other State Aid." [C01, C07, C08, C10, C13]

nonspecified: State revenue amounts that pertain to more than one of the above categories, but for which reporting units could not provide distinct amounts by category. These revenues are included under "Nonspecified" instead of "Other." [C35]

support services expenditure: Relates to the support services functions (series 2000) defined in *Financial Accounting for Local and State School Systems* (National Center for Education Statistics 2003). Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services; excludes capital outlay, debt service, and interfund transfers. Includes expenditure for the following functions: [TCURSSVC is the sum of E17, E07, E08, E09, V40, V45, V90, and V85]

business/central/other support services: Expenditure for business support, central support, and other support services. Business support services include payments for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Central support services include planning, research, development, and evaluation services. They also include information services, staff services (recruitment, staff accounting, noninstructional in-service training, staff health services), and data processing services. [V90]

general administration: Expenditure for board of education and executive administration (office of the superintendent) services. [E08]

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instructional staff support: Expenditure for supervision and instruction service improvements; curriculum development; instructional staff training; and instructional support services, such as libraries, multimedia centers, and computer stations for students that are outside of the classroom. [E07]

nonspecified support services: Expenditures that pertain to more than one of the above categories. In some cases, reporting units could not provide distinct expenditure amounts for each support services category. These expenditures are included in “nonspecified” instead of “other support services.” [V85]

operation and maintenance: Expenditure for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services. [V40]

pupil support services: Expenditure for attendance record keeping, social work, student accounting, counseling, student appraisal, record maintenance, and placement services. This category also includes medical, dental, nursing, psychological, and speech services. [E17]

pupil transportation services: Expenditure for the transportation of public school students, including vehicle operation, monitoring riders, and vehicle servicing and maintenance. [V45]

school administration: Expenditure for the office of the principal services. [E09]

teacher salaries: Base salaries paid to certified teachers and certified substitute teachers are reported by program as exhibit items. [Z35, Z36, Z37, Z38] Teacher salaries, along with salaries for instructional assistants and aides, are also included in the broader instruction salaries data. [Z33]

textbooks: Expenditures for books, textbooks, and periodicals used for classroom instruction. [V93] These items are also included in the total instruction data. [E13]

total expenditure: Total Expenditure is the sum of Current Expenditure (TCURELSC), Non-Elementary/Secondary Expenditure (TNONELSE), Capital Outlay (TCAPOUT), intergovernmental expenditure (i.e., payments to other state and local governments and other school systems), and debt service expenditure. [TOTALEXP is the sum of TCURELSC, TNONELSE, TCAPOUT, L12, M12, Q11, and I86]

total revenue: The sum of revenue contributions emerging from local, state, and federal sources. [TOTALREV is the sum of TFEDREV, TSTREV, and TLOCREV]

Appendix C—State Notes

Appendix C—State Notes

The following notes can be used to track known anomalies in state data reported to the collection agent. Each anomaly recorded here applies to the current fiscal year. The absence of “Notes” for a state indicates that the state’s data did not contain any anomalies.

Alabama

Fiscal Year: October 1–September 30

Alaska

Fiscal Year: July 1–June 30

Notes:

- Payments to other school systems (Q11) cannot be isolated in the Alaska financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.

Arizona

Fiscal Year: July 1–June 30

Notes:

- Payments to other school systems (Q11) cannot be isolated in the Arizona financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.
- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).

Arkansas

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- A half-cent sales tax collected by the state to reimburse local governments for a tax credit is reported as NCES local revenue, Census state revenue (C24) and included in the local revenue subtotal.

California

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- For five districts in California, the state reports a single unified district in the F-33 survey, but separate elementary and secondary districts in the CCD Local Education Agency Universe Survey. California treats the two elementary and high school districts as one district in its financial accounting, but as separate districts in managing its student and staff data. An NCES ID code (LEAID) is assigned to the combined district so that it may be matched with related items in the CCD file. Table C-1 lists the combined districts, LEAIDs, and enrollment.

Appendix C—State Notes

Table C-1. California combined school districts and enrollment in the F-33 survey: Fiscal year 2006

School district	LEAID	Enrollment
Arena Union Elementary/Point Union Joint		
High (combined district)	0603090	470
Arena Union Elementary	0603090	298
Point Union Joint High	0631230	172
Modesto (combined district)	0625130	33,312
Modesto City Elementary	0625130	17,345
Modesto City High	0625150	15,967
Petaluma (combined district)	0630230	8,061
Petaluma City Elementary	0630230	2,144
Petaluma City High	0630250	5,917
Santa Cruz (combined district)	0635590	7,228
Santa Cruz City Elementary	0635590	2,102
Santa Cruz City High	0635600	5,126
Santa Rosa (combined district)	0635810	17,020
Santa Rosa Elementary	0635810	4,596
Santa Rosa High	0635830	12,424

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Colorado

Fiscal Year: July 1–June 30

Connecticut

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- Debt information for some dependent city and town school districts is not available and thus not reported in the data.

Delaware

Fiscal Year: July 1–June 30

Notes:

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).

District of Columbia

Fiscal Year: July 1–June 30

Notes:

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).

Appendix C—State Notes

Florida

Fiscal Year: July 1–June 30

Notes:

- Payments to other school systems (Q11) cannot be isolated in the Florida financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.

Georgia

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.

Hawaii

Fiscal Year: July 1–June 30

Idaho

Fiscal Year: July 1–June 30

Notes:

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- State expenditures made on behalf of the public school systems are reported in the data.
- Payments to other school systems (Q11) cannot be isolated in the Idaho financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.

Illinois

Fiscal Year: July 1–June 30

Notes:

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- State expenditures made on behalf of the public school systems are reported in the data.
- Corporate personal property replacement tax revenues are reported as NCES local revenue, Census state revenue (C24) and included in the local revenue subtotal.

Appendix C—State Notes

Indiana

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- Property taxes collected on behalf of charter schools are reported as NCES local revenue, Census state revenue (C24) and included in the local revenue subtotal.

Iowa

Fiscal Year: July 1–June 30

Kansas

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.

Kentucky

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- Only partial school construction amounts are available for Kentucky school districts prior to FY 04.

Louisiana

Fiscal Year: July 1–June 30

Notes:

- Some revenues and expenditures related to Hurricane Katrina are reported in these data. St. Bernard Parish School District (LEAID 2201410) has the greatest increase in revenues and expenditures, along with a decrease in student membership. Cleanup costs are reported under current expenditures as operations and maintenance.

Maine

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.

Maryland

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.

Appendix C—State Notes

Massachusetts

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.

Michigan

Fiscal Year: July 1–June 30

Minnesota

Fiscal Year: July 1–June 30

Notes:

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).

Mississippi

Fiscal Year: July 1–June 30

Notes:

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- Payments to other school systems (Q11) cannot be isolated in the Mississippi financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.

Missouri

Fiscal Year: July 1–June 30

Notes:

- Local property taxes from the state for Proposition C are reported as NCES local revenue, Census state revenue (C24) and included in the local revenue subtotal.

Montana

Fiscal Year: July 1–June 30

Nebraska

Fiscal Year: September 1–August 31

Nevada

Fiscal Year: July 1–June 30

Notes:

- The local school support sales tax levied by the state and the local motor vehicle privilege tax are reported as NCES local revenue, Census state revenue (C24) and included in the local revenue subtotal.

Appendix C—State Notes

New Hampshire

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.

New Jersey

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.

New Mexico

Fiscal Year: July 1–June 30

New York

Fiscal Year: July 1–June 30

Notes:

- The enrollment amount (V33) for New York City includes enrollments for the New York City Geographic Districts, The New York City Special Schools, and the New York City Alternative Schools, which are reported separately on the CCD Local Education Agency Universe file.
- The state of New York created “special act” school districts to serve institutionalized children from other districts or public agencies. They have no tax base and are run by private organizations. Prior to FY 98, the Census Bureau classified these districts as public entities. Beginning with FY 98, they were reclassified as private institutions and therefore do not appear in any data file released by the Census Bureau after 1997.
- Instructional expenses of New York City Public Schools District include guidance counselor costs.

North Carolina

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- Payments to other school systems (Q11) cannot be isolated in the North Carolina financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.
- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- Prekindergarten enrollment and expenditure amounts are not included in the data.

North Dakota

Fiscal Year: July 1–June 30

Appendix C—State Notes

Ohio

Fiscal Year: July 1–June 30

Oklahoma

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- The fiscal data for seven area vocational-technical districts in Oklahoma are reported as single districts on the School District Finance file, but are reported as multiple districts on the CCD Agency Universe file. An LEAID code is assigned to the districts on the F-33 file so that it may be matched with related items on the CCD Agency Universe file. The table below lists these districts by LEAID.

Table C-2. Oklahoma area combined vocational-technical districts in the F-33 survey: Fiscal year 2006

School district	LEAID
Canadian Valley Area Voc-Tech School District 6	4000052
Canadian Valley, El Reno	4000052
Canadian Valley, Chickasha	4000062
Great Plains Area Voc-Tech School District 9	4000057
Great Plains, Lawton	4000057
Great Plains, Frederick	4000091
Indian Capital Voc-Tech School District 4	4000047
Indian Capital, Stilwell	4000047
Indian Capital, Tahlequah	4000054
Indian Capital, Technology Center	4000077
Indian Capital, Sallisaw	4000089
Kiamichi Area Voc-Tech School District 7	4000048
Kiamichi	4000048
Kiamichi	4000050
Kiamichi	4000055
Kiamichi	4000064
Kiamichi	4000069
Kiamichi	4000070
Kiamichi	4000074
Kiamichi	4000086
Northeast Oklahoma Area Voc-Tech School District 11	4000060
Northeast Technology Center	4000060
Northeast Technology Center	4000072
Northeast Technology Center	4000083
Northwest Area Voc-Tech School District 10	4000071
Northwest Technology Center	4000071
Northwest Technology Center	4000095
Western Oklahoma Area Voc-Tech School District 12	4000049
Western Technology Center, Sayre	4000049
Western Technology Center, Training Center	4000059
Western Technology Center, Burns Flat	4000094

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2006, Version 1a.

Appendix C—State Notes

Oregon

Fiscal Year: July 1–June 30

Notes:

- FY 06 enrollment data reflect counts published by the Oregon Department of Education at <http://www.ode.state.or.us/>.

Pennsylvania

Fiscal Year: July 1–June 30

Rhode Island

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.

South Carolina

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.

South Dakota

Fiscal Year: July 1–June 30

Notes:

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- State expenditures made on behalf of the public school systems are reported in the data.

Tennessee

Fiscal Year: July 1–June 30

Texas

Fiscal Year: September 1–August 31

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.

Utah

Fiscal Year: July 1–June 30

Notes:

- Because adult education cannot be isolated in expenditure data, instruction and support services data may be slightly inflated.

Appendix C—State Notes

Vermont

Fiscal Year: July 1–June 30

Notes:

- Revenue data reflect the change in Vermont school funding due to the implementation of Act 68 in FY 05.
- State expenditures made on behalf of the public school systems are reported in the data.

Virginia

Fiscal Year: July 1–June 30

Washington

Fiscal Year: July 1–June 30

Notes:

- Because adult education cannot be isolated in expenditure data, instruction and support services data may be slightly inflated.

West Virginia

Fiscal Year: July 1–June 30

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.

Wisconsin

Fiscal Year: July 1–June 30

Notes:

- Because adult education cannot be isolated in expenditure data, instruction and support services data may be slightly inflated.

Wyoming

Fiscal Year: July 1–June 30

Appendix D—Value Distribution and Field Frequencies

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2006

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
School-level code (SCHLEV)				
01 Elementary School System Only	3,588	21.6	3,588	21.6
02 Secondary School System Only	838	5.0	4,426	26.6
03 Elementary/Secondary School System	10,930	65.7	15,356	92.3
05 Vocational or Special Education School System	266	1.6	15,622	93.9
06 Nonoperating School System	320	1.9	15,942	95.8
07 Education Service Agency	702	4.2	16,644	100.0
Agency charter code (AGCHRT)				
1 All associated schools are charter schools	1,608	9.7	1,608	9.7
2 All associated schools are charter and noncharter schools	588	3.5	2,196	13.2
3 All associated schools are noncharter schools	13,837	83.1	16,033	96.3
N Not applicable or code could not be determined	611	3.7	16,644	100.0
Survey year (YEAR)				
2006	16,644	100.0	16,644	100.0
CCD Agency Nonfiscal File Match (CCDNF)				
0 Record does not match CCD LEA Universe Survey	49	0.3	49	0.3
1 Record matches CCD LEA Universe Survey	16,595	99.7	16,644	100.0
Census fiscal file match (CENFILE)				
0 Does not match Census fiscal file	1,456	8.8	1,456	8.8
1 Matches Census fiscal file	15,188	91.3	16,644	100.0
Low Grade Span (GSLO)				
PK Prekindergarten Students	9,356	56.2	9,356	56.2
KG Kindergarten Students	5,121	30.8	14,477	87.0
01 1st Grade Students	69	0.4	14,546	87.4
02 2nd Grade Students	18	0.1	14,564	87.5
03 3rd Grade Students	19	0.1	14,583	87.6
04 4th Grade Students	18	0.1	14,601	87.7
05 5th Grade Students	67	0.4	14,668	88.1
06 6th Grade Students	122	0.7	14,790	88.9
07 7th Grade Students	192	1.2	14,982	90.0
08 8th Grade Students	28	0.2	15,010	90.2
09 9th Grade Students	778	4.7	15,788	94.8
10 10th Grade Students	53	0.3	15,841	95.2
11 11th Grade Students	11	0.1	15,852	95.2
12 12th Grade Students	3	0.0	15,855	95.3
UG Students in Ungraded Classes	76	0.5	15,931	95.7
00 No students	49	0.3	15,980	96.0
N Data are not applicable	664	4.0	16,644	100.0
High Grade Span (GSHI)				
PK Prekindergarten Students	43	0.3	43	0.3
KG Kindergarten Students	17	0.1	60	0.4
01 1st Grade Students	4	0.0	64	0.4
02 2nd Grade Students	7	0.0	71	0.4
03 3rd Grade Students	15	0.1	86	0.5
04 4th Grade Students	37	0.2	123	0.7
05 5th Grade Students	119	0.7	242	1.4
06 6th Grade Students	581	3.5	823	4.9
07 7th Grade Students	56	0.3	879	5.3
08 8th Grade Students	2,682	16.1	3,561	21.4
09 9th Grade Students	69	0.4	3,630	21.8
10 10th Grade Students	37	0.2	3,667	22.0
11 11th Grade Students	29	0.2	3,696	22.2
12 12th Grade Students	12,159	73.1	15,855	95.2
UG Students in Ungraded Classes	76	0.5	15,931	95.7
00 No students	49	0.3	15,980	96.0
N Data are not applicable	664	4.0	16,644	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2006—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fall Membership (FL_V33)				
A—Adjusted by the analyst	480	2.9	480	2.9
N—Not applicable	924	5.6	1,404	8.4
R—As reported by the state	15,240	91.6	16,644	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,643	100.0	16,644	100.0
Flag - Fed Rev - Thru State - Children With Disabilities- IDEA (FL_C15)				
A—Adjusted by the analyst	5	#	5	#
R—As reported by the state	16,639	100.0	16,644	100.0
Flag - Fed Rev - Thru State - Math, Science, and Teacher Quality (FL_C16)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,642	100.0	16,644	100.0
Flag - Fed Rev - Thru State - Safe and Drug Free Schools (FL_C17)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,642	100.0	16,644	100.0
Flag - Fed Rev Thru State-Title V, Part A (FL_C18)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,641	100.0	16,644	100.0
Flag - Fed Rev - Thru State - Bilingual Education (FL_B11)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
A—Adjusted by the analyst	7	#	7	#
R—As reported by the state	16,637	100.0	16,644	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,641	100.0	16,644	100.0
Flag - Fed Rev - Nonspecified (FL_C36)				
A—Adjusted by the analyst	12	0.1	12	0.1
R—As reported by the state	16,632	99.9	16,644	100.0
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,641	100.0	16,644	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
A—Adjusted by the analyst	5	#	5	#
R—As reported by the state	16,639	100.0	16,644	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
A—Adjusted by the analyst	20	0.1	20	0.1
R—As reported by the state	16,624	99.9	16,644	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,640	100.0	16,644	100.0
Flag - State Rev - Special Education Programs (FL_C05)				
R—As reported by the state	16,644	100.0	16,644	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2006—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - State Rev - Bilingual Education Program (FL_C07)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,643	100.0	16,644	100.0
Flag - State Rev - Gifted and Talented Programs (FL_C08)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,643	100.0	16,644	100.0
Flag - State Rev - Vocational Education Programs (FL_C09)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,641	100.0	16,644	100.0
Flag - State Rev - School Lunch Programs (FL_C10)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,642	100.0	16,644	100.0
Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,640	100.0	16,644	100.0
Flag - State Rev - Transportation Programs (FL_C12)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - State Rev - Other Programs (FL_C13)				
A—Adjusted by the analyst	12	0.1	12	0.1
R—As reported by the state	16,632	99.9	16,644	100.0
Flag - State Rev - Nonspecified (FL_C35)				
A—Adjusted by the analyst	10	0.1	10	0.1
R—As reported by the state	16,634	99.9	16,644	100.0
Flag - State Rev On Behalf - Employee Benefits (FL_C38)				
R—As reported by the state	13,166	79.1	13,166	79.1
S—Adjusted to include state payments on behalf	3,478	20.9	16,644	100.0
Flag - State Rev On Behalf - Not Employee Benefits (FL_C39)				
R—As reported by the state	14,236	85.5	14,236	85.5
S—Adjusted to include state payments on behalf	2,408	14.5	16,644	100.0
Flag - Local Rev - Parent Government Contributions Dependent School Systems				
A—Adjusted by the analyst	9	0.1	9	0.1
N—Not applicable	15,200	91.3	15,209	91.4
R—As reported by the state	1,435	8.6	16,644	100.0
Flag - Local Rev - Property Taxes (FL_T06)				
A—Adjusted by the analyst	254	1.5	254	1.5
N—Not applicable	2,900	17.4	3,154	19.0
R—As reported by the state	13,490	81.1	16,644	100.0
Flag - Local Rev - General Sales Taxes (FL_T09)				
A—Adjusted by the analyst	1	#	1	#
N—Not applicable	2,900	17.4	2,901	17.4
R—As reported by the state	13,743	82.6	16,644	100.0
Flag - Local Rev - Public Utility Taxes (FL_T15)				
N—Not applicable	2,900	17.4	2,900	17.4
R—As reported by the state	13,744	82.6	16,644	100.0
Flag - Local Rev - Individual And Corporate Income Taxes (FL_T40)				
N—Not applicable	2,900	17.4	2,900	17.4
R—As reported by the state	13,744	82.6	16,644	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2006—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Local Rev - All Other Taxes (FL_T99)				
N—Not applicable	2,900	17.4	2,900	17.4
R—As reported by the state	13,744	82.6	16,644	100.0
Flag - Local Rev - From Other School Systems (FL_D11)				
A—Adjusted by the analyst	10	0.1	10	0.1
R—As reported by the state	16,634	99.9	16,644	100.0
Flag - Local Rev - From Cities And Counties (FL_D23)				
A—Adjusted by the analyst	12	0.1	12	0.1
R—As reported by the state	16,632	99.9	16,644	100.0
Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,640	100.0	16,644	100.0
Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Local Rev - School Lunch (FL_A09)				
A—Adjusted by the analyst	13	0.1	13	0.1
R—As reported by the state	16,631	99.9	16,644	100.0
Flag - Local Rev - Textbook Sales and Rentals (FL_A11)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Local Rev - District Activity Receipts (FL_A13)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,640	100.0	16,644	100.0
Flag - Local Rev - Student Fees, Nonspecified (FL_A15)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Local Rev - Other Sales and Services (FL_A20)				
A—Adjusted by the analyst	7	#	7	#
R—As reported by the state	16,637	100.0	16,644	100.0
Flag - Local Rev - Rents and Royalties (FL_A40)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Local Rev - Sale of Property (FL_U11)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Local Rev - Fines and Forfeits (FL_U30)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Local Rev - Private Contribution (FL_U50)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
A—Adjusted by the analyst	18	0.1	18	0.1
R—As reported by the state	16,626	99.9	16,644	100.0
Flag - NCES Local Revenue, Census State Revenue (FL_C24)				
A—Adjusted by the analyst	252	1.5	252	1.5
R—As reported by the state	16,392	98.5	16,644	100.0
Flag - Current Exp - Instruction (FL_E13)				
A—Adjusted by the analyst	38	0.2	38	0.2
R—As reported by the state	10,008	60.1	10,046	60.4
S—Adjusted to include state payments on behalf	6,598	39.6	16,644	100.0
Flag - Payments to Private Schools (FL_V91)				
R—As reported by the state	16,644	100.0	16,644	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2006—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Payments To Charter Schools (FL_V92)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,641	100.0	16,644	100.0
Flag - Current Exp - Support Services Pupils (FL_E17)				
A—Adjusted by the analyst	18	0.1	18	0.1
R—As reported by the state	10,975	65.9	10,993	66.1
S—Adjusted to include state payments on behalf	5,651	34.0	16,644	100.0
Flag - Current Exp - Support Services Instructional Staff (FL_E07)				
A—Adjusted by the analyst	21	0.1	21	0.1
R—As reported by the state	11,112	66.8	11,133	66.9
S—Adjusted to include state payments on behalf	5,511	33.1	16,644	100.0
Flag - Current Exp - Support Services General Administration (FL_E08)				
A—Adjusted by the analyst	27	0.2	27	0.2
R—As reported by the state	11,018	66.2	11,045	66.4
S—Adjusted to include state payments on behalf	5,599	33.6	16,644	100.0
Flag - Current Exp - Support Services - School Administration (FL_E09)				
A—Adjusted by the analyst	16	0.1	16	0.1
R—As reported by the state	10,835	65.1	10,851	65.2
S—Adjusted to include state payments on behalf	5,793	34.8	16,644	100.0
Flag - Current Exp - Support Services - Oper/Maintenance Of Plant (FL_V40)				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	11,986	72.0	11,995	72.1
S—Adjusted to include state payments on behalf	4,649	27.9	16,644	100.0
Flag - Current Exp - Support Services Student Transportation (FL_V45)				
A—Adjusted by the analyst	10	0.1	10	0.1
R—As reported by the state	12,427	74.7	12,437	74.7
S—Adjusted to include state payments on behalf	4,207	25.3	16,644	100.0
Flag - Current Exp - Support Services Business/Central/Other (FL_V90)				
A—Adjusted by the analyst	26	0.2	26	0.2
R—As reported by the state	12,367	74.3	12,393	74.5
S—Adjusted to include state payments on behalf	4,251	25.5	16,644	100.0
Flag - Current Exp - Support Services Nonspecified (FL_V85)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Current Exp - Food Services (FL_E11)				
A—Adjusted by the analyst	7	#	7	#
R—As reported by the state	14,320	86.0	14,327	86.1
S—Adjusted to include state payments on behalf	2,317	13.9	16,644	100.0
Flag - Current Exp - Enterprise Operations (FL_V60)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,642	100.0	16,644	100.0
Flag - Current Exp - Other Elsec (FL_V65)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Non-Elsec Exp - Community Services (FL_V70)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,643	100.0	16,644	100.0
Flag - Non-Elsec Exp - Adult Education (FL_V75)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Non-Elsec Exp - Other (FL_V80)				
R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Capital Outlay - Construction (FL_F12)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,641	100.0	16,644	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2006—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Capital Outlay - Land and Existing Structures (FL_G15) R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09) A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,480	99.0	16,481	99.0
S—Adjusted to include state payments on behalf	163	1.0	16,644	100.0
Flag - Capital Outlay - Other Equipment (FL_K10) A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,460	98.9	16,464	98.9
S—Adjusted to include state payments on behalf	180	1.1	16,644	100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11) A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,643	100.0	16,644	100.0
Flag - Payments To State Governments (FL_L12) A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,643	100.0	16,644	100.0
Flag - Payments To Local Governments (FL_M12) R—As reported by the state	16,644	100.0	16,644	100.0
Flag - Payments To Other School Systems (FL_Q11) A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,642	100.0	16,644	100.0
Flag - Interest On Debt (FL_I86) A—Adjusted by the analyst	138	0.8	138	0.8
R—As reported by the state	16,506	99.2	16,644	100.0
Flag - Total Salaries (FL_Z32) A—Adjusted by the analyst	234	1.4	234	1.4
R—As reported by the state	16,410	98.6	16,644	100.0
Flag - Salaries - Instruction (FL_Z33) A—Adjusted by the analyst	23	0.1	23	0.1
R—As reported by the state	16,621	99.9	16,644	100.0
Flag - Teacher Salaries - Regular Education Programs (FL_Z35) A—Adjusted by the analyst	17	0.1	17	0.1
R—As reported by the state	16,627	99.9	16,644	100.0
Flag - Teacher Salaries - Special Education Programs (FL_Z36) A—Adjusted by the analyst	16	0.1	16	0.1
R—As reported by the state	16,628	99.9	16,644	100.0
Flag - Teacher Salaries - Vocational Education Programs (FL_Z37) A—Adjusted by the analyst	11	0.1	11	0.1
R—As reported by the state	16,633	99.9	16,644	100.0
Flag - Teacher Salaries - Other Educational Programs (FL_Z38) A—Adjusted by the analyst	24	0.1	24	0.1
R—As reported by the state	16,620	99.9	16,644	100.0
Flag - Salaries - Support Services Pupils (FL_V11) A—Adjusted by the analyst	14	0.1	14	0.1
R—As reported by the state	16,630	99.9	16,644	100.0
Flag - Salaries - Support Services Instructional Staff (FL_V13) A—Adjusted by the analyst	34	0.2	34	0.2
R—As reported by the state	16,610	99.8	16,644	100.0
Flag - Salaries - Support Services General Administration (FL_V15) A—Adjusted by the analyst	48	0.3	48	0.3
R—As reported by the state	16,596	99.7	16,644	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2006—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Salaries - Support Services School Administration (FL_V17)				
A—Adjusted by the analyst	16	0.1	16	0.1
R—As reported by the state	16,628	99.9	16,644	100.0
Flag - Salaries - Support Services Operation and Maintenance of Plant (FL_V21)				
A—Adjusted by the analyst	11	0.1	11	0.1
R—As reported by the state	16,633	99.9	16,644	100.0
Flag - Salaries - Support Services Student Transportation (FL_V23)				
A—Adjusted by the analyst	34	0.2	34	0.2
R—As reported by the state	16,610	99.8	16,644	100.0
Flag - Salaries - Support Services Business/Central/Other (FL_V37)				
A—Adjusted by the analyst	46	0.3	46	0.3
R—As reported by the state	16,598	99.7	16,644	100.0
Flag - Salaries - Food Service (FL_V29)				
A—Adjusted by the analyst	31	0.2	31	0.2
R—As reported by the state	16,613	99.8	16,644	100.0
Flag - Total Employee Benefits (FL_Z34)				
A—Adjusted by the analyst	150	0.9	150	0.9
R—As reported by the state	9,905	59.5	10,055	60.4
S—Adjusted to include state payments on behalf	6,589	39.6	16,644	100.0
Flag - Employee Benefits - Instruction (FL_V10)				
A—Adjusted by the analyst	16	0.1	16	0.1
R—As reported by the state	10,231	61.5	10,247	61.6
S—Adjusted to include state payments on behalf	6,397	38.4	16,644	100.0
Flag - Employee Benefits - Support Services Pupils (FL_V12)				
A—Adjusted by the analyst	12	0.1	12	0.1
R—As reported by the state	11,066	66.5	11,078	66.6
S—Adjusted to include state payments on behalf	5,566	33.4	16,644	100.0
Flag - Employee Benefits - Support Services Instructional Staff (FL_V14)				
A—Adjusted by the analyst	23	0.1	23	0.1
R—As reported by the state	11,110	66.8	11,133	66.9
S—Adjusted to include state payments on behalf	5,511	33.1	16,644	100.0
Flag - Employee Benefits - Support Services General Administration (FL_V16)				
A—Adjusted by the analyst	22	0.1	22	0.1
R—As reported by the state	11,023	66.2	11,045	66.4
S—Adjusted to include state payments on behalf	5,599	33.6	16,644	100.0
Flag - Employee Benefits - Support Services School Administration (FL_V18)				
A—Adjusted by the analyst	8	0.1	8	0.1
R—As reported by the state	10,843	65.2	10,851	65.2
S—Adjusted to include state payments on behalf	5,793	34.8	16,644	100.0
Flag - Employee Benefits - Support Services Operation and Maintenance of Plant				
A—Adjusted by the analyst	6	#	6	#
R—As reported by the state	11,990	72.0	11,996	72.1
S—Adjusted to include state payments on behalf	4,648	27.9	16,644	100.0
Flag - Employee Benefits - Support Services Student Transportation (FL_V24)				
A—Adjusted by the analyst	25	0.2	25	0.2
R—As reported by the state	12,743	76.6	12,768	76.7
S—Adjusted to include state payments on behalf	3,876	23.3	16,644	100.0
Flag - Employee Benefits - Support Services Business/Central/Other (FL_V38)				
A—Adjusted by the analyst	41	0.3	41	0.3
R—As reported by the state	12,539	75.3	12,580	75.6
S—Adjusted to include state payments on behalf	4,064	24.4	16,644	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2006—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Employee Benefits - Food Services (FL_V30)				
A—Adjusted by the analyst	35	0.2	35	0.2
R—As reported by the state	14,292	85.9	14,327	86.1
S—Adjusted to include state payments on behalf	2,317	13.9	16,644	100.0
Flag - Employee Benefits - Enterprise Operations (FL_V32)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,642	100.0	16,644	100.0
Flag - Textbooks (Function 1000) (FL_V93)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,643	100.0	16,644	100.0
Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)				
A—Adjusted by the analyst	151	0.9	151	0.9
R—As reported by the state	16,493	99.1	16,644	100.0
Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)				
A—Adjusted by the analyst	60	0.4	60	0.4
R—As reported by the state	16,584	99.6	16,644	100.0
Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)				
A—Adjusted by the analyst	126	0.8	126	0.8
R—As reported by the state	16,518	99.2	16,644	100.0
Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)				
A—Adjusted by the analyst	314	1.9	314	1.9
R—As reported by the state	16,330	98.1	16,644	100.0
Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)				
A—Adjusted by the analyst	13	0.1	13	0.1
R—As reported by the state	16,631	99.9	16,644	100.0
Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,640	100.0	16,644	100.0
Flag - Assets - Sinking Fund (FL_W01)				
A—Adjusted by the analyst	3	#	3	#
N—Not applicable	1,444	8.7	1,447	8.7
R—As reported by the state	15,197	91.3	16,644	100.0
Flag - Assets - Bond Fund (FL_W31)				
A—Adjusted by the analyst	17	0.1	17	0.1
N—Not applicable	1,444	8.7	1,461	8.8
R—As reported by the state	15,183	91.2	16,644	100.0
Flag - Assets - Other Funds (FL_W61)				
A—Adjusted by the analyst	18	0.1	18	0.1
N—Not applicable	1,444	8.7	1,462	8.8
R—As reported by the state	15,182	91.2	16,644	100.0

Rounds to zero.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Number of districts with zero and nonzero values for revenues, by revenue source and state: Fiscal year 2006

State	Revenues							
	Total		Federal		State		Local	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,604	40	16,163	481	16,444	200	16,428	216
Alabama	131	0	131	0	131	0	131	0
Alaska	53	0	53	0	53	0	53	0
Arizona	577	0	496	81	575	2	554	23
Arkansas	275	0	274	1	275	0	274	1
California	1,085	0	1,056	29	1,066	19	1,085	0
Colorado	199	0	197	2	196	3	199	0
Connecticut	188	3	187	4	187	4	183	8
Delaware	36	0	36	0	32	4	35	1
District of Columbia	44	0	41	3	0	44	44	0
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	196	0	196	0	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	122	0	120	2	122	0	122	0
Illinois	1,015	1	1,005	11	1,011	5	1,010	6
Indiana	330	0	327	3	330	0	330	0
Iowa	377	0	377	0	377	0	377	0
Kansas	296	0	296	0	296	0	296	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	68	0	68	0	68	0	68	0
Maine	296	0	258	38	294	2	296	0
Maryland	24	0	24	0	24	0	24	0
Massachusetts	368	29	327	70	368	29	329	68
Michigan	833	0	820	13	830	3	826	7
Minnesota	546	0	533	13	503	43	543	3
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	0	524	0	524	0	524	0
Montana	458	0	446	12	458	0	457	1
Nebraska	477	0	457	20	476	1	475	2
Nevada	17	0	17	0	17	0	17	0
New Hampshire	177	0	171	6	176	1	176	1
New Jersey	664	0	642	22	664	0	664	0
New Mexico	89	0	89	0	89	0	89	0
New York	698	0	694	4	698	0	698	0
North Carolina	214	0	212	2	214	0	214	0
North Dakota	229	0	222	7	218	11	228	1
Ohio	1,017	2	989	30	1,015	4	967	52
Oklahoma	569	5	569	5	569	5	569	5
Oregon	218	0	214	4	218	0	218	0
Pennsylvania	719	0	702	17	712	7	719	0
Rhode Island	44	0	44	0	44	0	44	0
South Carolina	97	0	92	5	97	0	97	0
South Dakota	168	0	166	2	168	0	168	0
Tennessee	136	0	136	0	136	0	136	0
Texas	1,246	0	1,240	6	1,245	1	1,232	14
Utah	90	0	89	1	78	12	83	7
Vermont	335	0	271	64	335	0	319	16
Virginia	134	0	132	2	134	0	134	0
Washington	296	0	295	1	296	0	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	429	1	430	0	430	0
Wyoming	48	0	48	0	48	0	48	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-3. Number of districts with zero and nonzero values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2006

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,592	52	16,393	251	16,559	85	14,630	2,014
Alabama	131	0	131	0	131	0	131	0
Alaska	53	0	53	0	53	0	50	3
Arizona	577	0	576	1	575	2	302	275
Arkansas	275	0	275	0	275	0	261	14
California	1,084	1	1,067	18	1,080	5	981	104
Colorado	199	0	195	4	199	0	180	19
Connecticut	183	8	180	11	180	11	173	18
Delaware	36	0	35	1	36	0	28	8
District of Columbia	44	0	44	0	43	1	40	4
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	195	1	196	0	182	14
Hawaii	1	0	1	0	1	0	1	0
Idaho	122	0	122	0	122	0	112	10
Illinois	1,015	1	1,007	9	1,012	4	899	117
Indiana	330	0	329	1	329	1	301	29
Iowa	377	0	377	0	377	0	369	8
Kansas	296	0	296	0	296	0	296	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	68	0	68	0	68	0	68	0
Maine	296	0	270	26	296	0	216	80
Maryland	24	0	24	0	24	0	24	0
Massachusetts	372	25	331	66	371	26	326	71
Michigan	833	0	833	0	833	0	707	126
Minnesota	546	0	523	23	537	9	442	104
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	0	524	0	524	0	523	1
Montana	458	0	452	6	457	1	336	122
Nebraska	477	0	472	5	477	0	344	133
Nevada	17	0	17	0	17	0	17	0
New Hampshire	177	0	172	5	177	0	155	22
New Jersey	664	0	657	7	664	0	607	57
New Mexico	89	0	89	0	89	0	89	0
New York	698	0	697	1	698	0	674	24
North Carolina	214	0	214	0	214	0	190	24
North Dakota	229	0	226	3	229	0	189	40
Ohio	1,018	1	998	21	1,012	7	828	191
Oklahoma	569	5	569	5	569	5	568	6
Oregon	218	0	217	1	218	0	187	31
Pennsylvania	718	1	715	4	718	1	608	111
Rhode Island	44	0	44	0	44	0	41	3
South Carolina	97	0	97	0	97	0	89	8
South Dakota	167	1	165	3	167	1	163	5
Tennessee	136	0	136	0	136	0	136	0
Texas	1,246	0	1,244	2	1,246	0	1,184	62
Utah	90	0	86	4	89	1	51	39
Vermont	327	8	315	20	326	9	218	117
Virginia	134	0	132	2	134	0	132	2
Washington	296	0	296	0	296	0	290	6
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	429	1	429	1	429	1	424	6
Wyoming	48	0	48	0	48	0	48	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Number of districts with zero and nonzero values for expenditures and membership, by type of expenditure and state: Fiscal year 2006

State	Expenditures							
	Total		Non-elementary/secondary		Capital outlay		Membership	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,628	16	9,620	7,024	15,257	1,387	16,564	80
Alabama	131	0	131	0	130	1	131	0
Alaska	53	0	30	23	52	1	53	0
Arizona	577	0	265	312	285	292	576	1
Arkansas	275	0	124	151	272	3	275	0
California	1,085	0	678	407	1,005	80	1,078	7
Colorado	199	0	92	107	194	5	199	0
Connecticut	186	5	149	42	183	8	191	0
Delaware	36	0	19	17	32	4	36	0
District of Columbia	44	0	7	37	41	3	44	0
Florida	67	0	65	2	67	0	67	0
Georgia	196	0	78	118	195	1	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	122	0	32	90	120	2	122	0
Illinois	1,015	1	486	530	1,000	16	1,016	0
Indiana	330	0	290	40	329	1	330	0
Iowa	377	0	136	241	377	0	377	0
Kansas	296	0	58	238	296	0	296	0
Kentucky	176	0	170	6	176	0	176	0
Louisiana	68	0	66	2	68	0	68	0
Maine	296	0	157	139	234	62	296	0
Maryland	24	0	24	0	24	0	24	0
Massachusetts	393	4	153	244	340	57	397	0
Michigan	833	0	585	248	750	83	826	7
Minnesota	546	0	387	159	532	14	546	0
Mississippi	152	0	125	27	152	0	152	0
Missouri	524	0	518	6	516	8	522	2
Montana	458	0	174	284	340	118	458	0
Nebraska	477	0	51	426	388	89	468	9
Nevada	17	0	15	2	17	0	17	0
New Hampshire	177	0	38	139	165	12	177	0
New Jersey	664	0	397	267	625	39	664	0
New Mexico	89	0	77	12	89	0	89	0
New York	698	0	645	53	695	3	698	0
North Carolina	214	0	111	103	201	13	214	0
North Dakota	229	0	35	194	218	11	229	0
Ohio	1,019	0	584	435	928	91	970	49
Oklahoma	569	5	292	282	544	30	574	0
Oregon	218	0	129	89	200	18	213	5
Pennsylvania	719	0	581	138	703	16	719	0
Rhode Island	44	0	31	13	44	0	44	0
South Carolina	97	0	90	7	97	0	97	0
South Dakota	168	0	79	89	164	4	168	0
Tennessee	136	0	125	11	136	0	136	0
Texas	1,246	0	641	605	1,012	234	1,246	0
Utah	90	0	42	48	87	3	90	0
Vermont	334	1	39	296	281	54	335	0
Virginia	134	0	108	26	134	0	134	0
Washington	296	0	142	154	286	10	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	283	147	429	1	430	0
Wyoming	48	0	30	18	48	0	48	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-5. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 2006

State	Number of districts	Minimum	Maximum	Mean
Total	16,644	\$0	\$8,042,205,000	\$14,698,869
Alabama	131	872,000	157,049,000	15,980,763
Alaska	53	51,000	165,598,000	7,854,849
Arizona	577	0	256,008,000	6,117,827
Arkansas	275	0	131,314,000	4,995,865
California	1,085	3,000	1,452,231,000	19,762,502
Colorado	199	2,000	469,343,000	18,534,709
Connecticut	191	0	192,739,000	25,666,084
Delaware	36	0	107,354,000	13,444,222
District of Columbia	44	428,000	965,492,000	26,218,227
Florida	67	1,897,000	1,677,552,000	190,267,313
Georgia	196	364,000	790,333,000	38,646,434
Hawaii	1	48,404,000	48,404,000	48,404,000
Idaho	122	5,000	122,478,000	5,160,369
Illinois	1,016	0	2,069,807,000	14,147,053
Indiana	330	63,000	166,989,000	16,579,103
Iowa	377	226,000	149,478,000	6,214,759
Kansas	296	244,000	170,425,000	5,633,226
Kentucky	176	313,000	462,187,000	10,697,273
Louisiana	68	2,142,000	281,880,000	39,550,779
Maine	296	1,000	66,400,000	4,164,203
Maryland	24	11,409,000	1,648,036,000	243,520,792
Massachusetts	397	0	719,891,000	18,224,904
Michigan	833	0	290,555,000	8,432,431
Minnesota	546	0	134,162,000	4,410,418
Mississippi	152	745,000	91,009,000	8,645,303
Missouri	524	214,000	230,784,000	9,863,571
Montana	458	0	30,532,000	1,219,332
Nebraska	477	0	241,587,000	3,893,702
Nevada	17	803,000	1,849,579,000	145,683,824
New Hampshire	177	0	73,270,000	7,928,384
New Jersey	664	20,000	180,459,000	20,268,277
New Mexico	89	48,000	119,442,000	5,056,157
New York	698	284,000	8,042,205,000	33,824,698
North Carolina	214	3,000	473,020,000	17,455,252
North Dakota	229	0	73,664,000	2,221,031
Ohio	1,019	0	380,372,000	10,602,905
Oklahoma	574	0	147,809,000	3,300,509
Oregon	218	9,000	241,922,000	9,977,500
Pennsylvania	719	43,000	796,963,000	20,399,302
Rhode Island	44	245,000	117,255,000	24,209,591
South Carolina	97	779,000	342,586,000	31,603,979
South Dakota	168	82,000	100,319,000	3,293,226
Tennessee	136	426,000	523,530,000	24,295,721
Texas	1,246	0	1,329,051,000	18,401,859
Utah	90	0	215,272,000	13,516,144
Vermont	335	0	20,665,000	1,443,857
Virginia	134	1,769,000	1,592,524,000	53,438,425
Washington	296	7,000	246,541,000	10,062,791
West Virginia	55	1,510,000	104,329,000	14,877,218
Wisconsin	430	511,000	244,294,000	9,786,814
Wyoming	48	639,000	90,045,000	10,983,958

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-6. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 2006

State	Number of districts	Minimum	Maximum	Mean
Total	16,644	\$0	\$7,472,905,000	\$14,508,626
Alabama	131	3,273,000	301,108,000	27,026,229
Alaska	53	383,000	268,984,000	17,339,170
Arizona	577	0	273,960,000	7,241,879
Arkansas	275	253,000	141,897,000	8,731,516
California	1,085	0	5,671,268,000	34,507,966
Colorado	199	0	328,874,000	15,517,015
Connecticut	191	0	334,823,000	16,604,670
Delaware	36	0	173,560,000	28,019,028
District of Columbia	44	†	†	†
Florida	67	4,335,000	1,473,041,000	152,474,209
Georgia	196	527,000	552,630,000	36,408,219
Hawaii	1	2,431,735,000	2,431,735,000	2,431,735,000
Idaho	122	89,000	115,165,000	8,718,049
Illinois	1,016	0	1,600,736,000	6,365,108
Indiana	330	5,000	301,585,000	16,364,609
Iowa	377	78,000	166,435,000	5,724,814
Kansas	296	512,000	278,891,000	8,921,476
Kentucky	176	689,000	409,390,000	19,540,256
Louisiana	68	5,049,000	187,599,000	41,386,794
Maine	296	0	28,648,000	3,202,220
Maryland	24	11,916,000	794,996,000	174,555,583
Massachusetts	397	0	431,582,000	15,555,650
Michigan	833	0	984,243,000	13,517,393
Minnesota	546	0	420,146,000	11,990,694
Mississippi	152	1,070,000	122,080,000	13,873,243
Missouri	524	84,000	185,313,000	5,605,420
Montana	458	1,000	36,928,000	1,368,904
Nebraska	477	0	173,465,000	1,987,423
Nevada	17	227,000	580,123,000	56,246,412
New Hampshire	177	0	73,748,000	5,229,814
New Jersey	664	3,000	812,750,000	14,510,729
New Mexico	89	1,286,000	603,903,000	24,685,888
New York	698	1,000	7,472,905,000	28,918,053
North Carolina	214	37,000	571,174,000	32,601,005
North Dakota	229	0	35,070,000	1,521,725
Ohio	1,019	0	514,940,000	9,013,438
Oklahoma	574	0	150,907,000	4,479,071
Oregon	218	4,000	202,768,000	12,555,450
Pennsylvania	719	0	1,211,038,000	11,129,338
Rhode Island	44	329,000	224,713,000	18,440,818
South Carolina	97	26,000	272,239,000	31,166,124
South Dakota	168	3,000	46,814,000	2,117,375
Tennessee	136	1,216,000	368,104,000	22,778,118
Texas	1,246	0	278,380,000	11,184,508
Utah	90	0	262,114,000	20,887,911
Vermont	335	9,000	36,401,000	3,446,549
Virginia	134	1,895,000	392,286,000	38,254,582
Washington	296	67,000	260,714,000	19,929,578
West Virginia	55	5,350,000	147,461,000	29,993,836
Wisconsin	430	15,000	717,236,000	11,782,679
Wyoming	48	260,000	91,444,000	10,566,208

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-7. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 2006

State	Number of districts	Minimum	Maximum	Mean
Total	16,644	\$0	\$1,936,055,000	\$2,852,861
Alabama	131	734,000	97,090,000	5,573,374
Alaska	53	59,000	60,822,000	5,468,962
Arizona	577	0	70,587,000	1,781,019
Arkansas	275	0	28,580,000	1,755,945
California	1,085	0	1,174,255,000	6,840,077
Colorado	199	0	81,417,000	2,617,869
Connecticut	191	0	54,249,000	2,043,654
Delaware	36	56,000	16,858,000	3,161,389
District of Columbia	44	0	127,371,000	3,411,795
Florida	67	1,653,000	396,597,000	36,716,478
Georgia	196	465,000	85,470,000	7,424,551
Hawaii	1	225,393,000	225,393,000	225,393,000
Idaho	122	0	16,847,000	1,660,918
Illinois	1,016	0	720,709,000	1,857,805
Indiana	330	0	70,661,000	2,251,685
Iowa	377	57,000	36,159,000	1,053,820
Kansas	296	23,000	58,489,000	1,151,108
Kentucky	176	112,000	114,949,000	3,865,063
Louisiana	68	2,201,000	144,780,000	18,778,132
Maine	296	0	10,411,000	680,564
Maryland	24	3,266,000	130,664,000	27,636,833
Massachusetts	397	0	106,327,000	1,887,562
Michigan	833	0	252,659,000	1,845,427
Minnesota	546	0	65,255,000	1,067,236
Mississippi	152	411,000	53,709,000	5,636,592
Missouri	524	18,000	67,979,000	1,413,630
Montana	458	0	9,951,000	415,341
Nebraska	477	0	66,310,000	632,629
Nevada	17	304,000	178,590,000	15,224,353
New Hampshire	177	0	17,598,000	734,960
New Jersey	664	0	76,606,000	1,508,755
New Mexico	89	38,000	82,042,000	5,022,404
New York	698	0	1,936,055,000	4,795,534
North Carolina	214	0	94,611,000	5,606,089
North Dakota	229	0	14,101,000	660,472
Ohio	1,019	0	122,333,000	1,524,117
Oklahoma	574	0	61,124,000	1,140,779
Oregon	218	0	57,936,000	2,371,385
Pennsylvania	719	0	342,845,000	2,553,211
Rhode Island	44	19,000	54,343,000	3,436,795
South Carolina	97	0	53,451,000	6,846,526
South Dakota	168	0	19,709,000	1,056,262
Tennessee	136	157,000	140,491,000	5,834,390
Texas	1,246	0	295,857,000	3,863,725
Utah	90	0	49,884,000	3,900,233
Vermont	335	0	8,677,000	307,275
Virginia	134	0	83,028,000	6,470,015
Washington	296	0	50,277,000	2,709,260
West Virginia	55	951,000	34,850,000	6,302,327
Wisconsin	430	0	172,212,000	1,350,721
Wyoming	48	123,000	16,629,000	2,415,354

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-8. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2006

State	Number of districts	Minimum	Maximum	Mean
Total	16,644	\$0	\$17,451,165,000	\$32,060,356
Alabama	131	5,599,000	555,247,000	48,580,366
Alaska	53	510,000	495,404,000	30,662,981
Arizona	577	4,000	570,482,000	15,140,724
Arkansas	275	301,000	301,791,000	15,483,327
California	1,085	37,000	8,297,754,000	61,110,546
Colorado	199	546,000	807,076,000	36,669,593
Connecticut	191	0	480,634,000	44,314,408
Delaware	36	221,000	297,772,000	44,624,639
District of Columbia	44	505,000	1,092,863,000	29,630,023
Florida	67	9,468,000	3,547,190,000	379,458,000
Georgia	196	2,885,000	1,424,897,000	82,479,204
Hawaii	1	2,705,532,000	2,705,532,000	2,705,532,000
Idaho	122	115,000	221,035,000	15,539,336
Illinois	1,016	0	4,391,252,000	22,369,967
Indiana	330	392,000	539,235,000	35,195,397
Iowa	377	1,097,000	352,072,000	12,993,393
Kansas	296	935,000	484,596,000	15,705,811
Kentucky	176	1,525,000	986,526,000	34,102,591
Louisiana	68	10,423,000	576,105,000	99,715,706
Maine	296	1,000	95,110,000	8,046,986
Maryland	24	35,733,000	2,157,876,000	445,713,208
Massachusetts	397	0	1,257,800,000	35,668,116
Michigan	833	105,000	1,527,457,000	23,795,251
Minnesota	546	6,000	610,722,000	17,468,348
Mississippi	152	2,561,000	266,798,000	28,155,138
Missouri	524	460,000	484,076,000	16,882,620
Montana	458	5,000	77,411,000	3,003,576
Nebraska	477	12,000	481,362,000	6,513,755
Nevada	17	1,999,000	2,608,292,000	217,154,588
New Hampshire	177	38,000	164,616,000	13,893,158
New Jersey	664	142,000	1,069,815,000	36,287,761
New Mexico	89	1,634,000	805,387,000	34,764,449
New York	698	302,000	17,451,165,000	67,538,285
North Carolina	214	40,000	1,138,805,000	55,662,346
North Dakota	229	63,000	115,334,000	4,403,227
Ohio	1,019	0	897,692,000	21,140,459
Oklahoma	574	0	352,332,000	8,920,359
Oregon	218	75,000	471,615,000	24,904,335
Pennsylvania	719	89,000	2,350,846,000	34,081,851
Rhode Island	44	1,331,000	396,311,000	46,087,205
South Carolina	97	805,000	594,646,000	69,616,629
South Dakota	168	85,000	166,842,000	6,466,863
Tennessee	136	2,717,000	1,032,125,000	52,908,228
Texas	1,246	78,000	1,900,199,000	33,450,091
Utah	90	15,000	515,240,000	38,304,289
Vermont	335	16,000	50,723,000	5,197,681
Virginia	134	3,947,000	2,067,838,000	98,163,022
Washington	296	82,000	557,532,000	32,701,628
West Virginia	55	9,449,000	286,640,000	51,173,382
Wisconsin	430	1,017,000	1,133,742,000	22,920,214
Wyoming	48	2,422,000	135,526,000	23,965,521

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-9. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 2006

State	Number of districts	Minimum	Maximum	Mean
Total	16,644	\$0	\$12,149,252,000	\$16,438,709
Alabama	131	3,070,000	275,873,000	25,394,321
Alaska	53	202,000	284,863,000	16,442,151
Arizona	577	0	299,633,000	6,930,626
Arkansas	275	192,000	150,900,000	8,258,305
California	1,085	0	4,250,025,000	29,851,355
Colorado	199	0	385,478,000	17,911,673
Connecticut	191	0	213,469,000	23,155,026
Delaware	36	0	162,514,000	23,550,750
District of Columbia	44	434,000	478,688,000	13,155,045
Florida	67	4,250,000	1,835,216,000	182,262,716
Georgia	196	0	750,668,000	43,794,985
Hawaii	1	1,077,351,000	1,077,351,000	1,077,351,000
Idaho	122	83,000	128,248,000	8,529,582
Illinois	1,016	0	2,345,823,000	11,149,921
Indiana	330	0	238,267,000	16,266,321
Iowa	377	131,000	179,965,000	6,433,225
Kansas	296	435,000	225,575,000	8,035,453
Kentucky	176	788,000	459,443,000	17,512,801
Louisiana	68	4,877,000	246,793,000	46,580,897
Maine	296	0	56,450,000	4,649,247
Maryland	24	15,796,000	1,140,692,000	230,633,000
Massachusetts	397	0	649,488,000	19,177,756
Michigan	833	53,000	755,205,000	11,336,089
Minnesota	546	0	333,998,000	9,020,269
Mississippi	152	958,000	141,031,000	13,789,658
Missouri	524	199,000	233,502,000	8,555,632
Montana	458	0	48,541,000	1,645,555
Nebraska	477	0	217,602,000	3,292,723
Nevada	17	1,089,000	1,252,700,000	108,276,353
New Hampshire	177	0	100,155,000	7,529,040
New Jersey	664	0	528,182,000	18,684,830
New Mexico	89	471,000	419,582,000	16,857,506
New York	698	0	12,149,252,000	42,492,616
North Carolina	214	9,000	581,147,000	30,134,486
North Dakota	229	0	59,637,000	2,240,668
Ohio	1,019	0	462,833,000	10,158,333
Oklahoma	574	0	163,966,000	4,247,274
Oregon	218	0	263,323,000	13,001,917
Pennsylvania	719	0	903,805,000	16,608,634
Rhode Island	44	488,000	196,498,000	25,681,273
South Carolina	97	467,000	278,553,000	34,132,979
South Dakota	168	0	86,597,000	3,286,899
Tennessee	136	1,043,000	581,315,000	31,235,963
Texas	1,246	0	932,412,000	16,505,592
Utah	90	0	239,223,000	19,392,933
Vermont	335	0	30,802,000	2,307,478
Virginia	134	0	1,182,107,000	52,422,828
Washington	296	108,000	241,388,000	16,306,686
West Virginia	55	5,398,000	161,364,000	28,539,727
Wisconsin	430	0	630,610,000	12,303,709
Wyoming	48	1,279,000	82,261,000	11,898,479

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-10. Number of districts and minimum, maximum, and mean of districts' current expenditures for support services, by state: Fiscal year 2006

State	Number of districts	Minimum	Maximum	Mean
Total	16,644	\$0	\$3,229,203,000	\$9,453,581
Alabama	131	2,195,000	192,889,000	15,141,084
Alaska	53	298,000	182,497,000	11,343,340
Arizona	577	0	187,715,000	4,647,308
Arkansas	275	99,000	101,922,000	4,730,611
California	1,085	0	2,503,218,000	17,585,535
Colorado	199	59,000	325,251,000	12,657,332
Connecticut	191	0	137,326,000	12,392,304
Delaware	36	184,000	97,738,000	13,646,944
District of Columbia	44	0	433,933,000	10,698,909
Florida	67	3,809,000	1,103,796,000	111,821,478
Georgia	196	1,253,000	406,319,000	22,613,531
Hawaii	1	643,718,000	643,718,000	643,718,000
Idaho	122	25,000	67,316,000	4,608,172
Illinois	1,016	0	1,383,406,000	7,130,245
Indiana	330	0	191,835,000	10,067,018
Iowa	377	286,000	91,021,000	3,787,814
Kansas	296	228,000	173,399,000	4,546,601
Kentucky	176	402,000	367,642,000	10,401,438
Louisiana	68	3,836,000	150,575,000	28,858,338
Maine	296	2,000	29,675,000	2,231,439
Maryland	24	10,858,000	575,355,000	134,067,292
Massachusetts	397	0	377,405,000	10,050,141
Michigan	833	16,000	610,293,000	8,024,605
Minnesota	546	0	151,331,000	4,358,430
Mississippi	152	178,000	92,168,000	8,184,967
Missouri	524	122,000	189,361,000	4,999,592
Montana	458	0	24,650,000	966,511
Nebraska	477	1,000	152,050,000	1,688,958
Nevada	17	864,000	761,501,000	64,038,000
New Hampshire	177	8,000	41,118,000	3,932,299
New Jersey	664	25,000	387,829,000	11,988,508
New Mexico	89	663,000	256,109,000	11,424,618
New York	698	74,000	3,229,203,000	17,104,807
North Carolina	214	30,000	322,844,000	15,980,379
North Dakota	229	11,000	29,654,000	1,175,699
Ohio	1,019	0	301,168,000	6,906,923
Oklahoma	574	0	132,245,000	2,922,908
Oregon	218	13,000	169,755,000	8,273,550
Pennsylvania	719	0	670,235,000	10,061,670
Rhode Island	44	416,000	152,413,000	15,874,091
South Carolina	97	291,000	160,955,000	21,355,062
South Dakota	168	0	45,370,000	1,993,125
Tennessee	136	537,000	296,474,000	14,672,529
Texas	1,246	8,000	553,283,000	9,540,987
Utah	90	0	120,820,000	9,369,822
Vermont	335	0	15,096,000	1,238,851
Virginia	134	654,000	656,244,000	29,659,724
Washington	296	63,000	164,851,000	9,636,264
West Virginia	55	3,047,000	86,886,000	16,324,982
Wisconsin	430	0	376,097,000	7,126,598
Wyoming	48	735,000	50,580,000	7,558,479

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-11. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2006

State	Number of districts	Minimum	Maximum	Mean
Total	16,644	\$0	\$378,962,000	\$1,082,431
Alabama	131	450,000	32,084,000	2,886,969
Alaska	53	0	13,043,000	950,264
Arizona	577	0	25,839,000	591,972
Arkansas	275	0	11,076,000	677,705
California	1,085	0	248,263,000	1,784,244
Colorado	199	0	21,747,000	1,034,940
Connecticut	191	0	13,652,000	1,325,623
Delaware	36	0	7,093,000	1,479,028
District of Columbia	44	0	26,117,000	1,027,455
Florida	67	422,000	139,410,000	14,416,881
Georgia	196	0	49,328,000	3,430,515
Hawaii	1	84,453,000	84,453,000	84,453,000
Idaho	122	0	7,915,000	644,885
Illinois	1,016	0	178,274,000	657,991
Indiana	330	0	13,662,000	1,098,885
Iowa	377	0	12,591,000	499,708
Kansas	296	4,000	18,564,000	631,250
Kentucky	176	54,000	34,186,000	1,672,256
Louisiana	68	576,000	26,801,000	4,668,603
Maine	296	0	3,789,000	262,490
Maryland	24	1,328,000	76,520,000	17,643,750
Massachusetts	397	0	37,183,000	895,736
Michigan	833	0	43,819,000	629,499
Minnesota	546	0	18,442,000	634,412
Mississippi	152	123,000	15,540,000	1,491,421
Missouri	524	0	17,001,000	614,427
Montana	458	0	3,871,000	109,557
Nebraska	477	0	16,210,000	258,920
Nevada	17	28,000	71,633,000	6,004,824
New Hampshire	177	0	5,026,000	352,119
New Jersey	664	0	29,291,000	967,357
New Mexico	89	41,000	28,127,000	1,405,303
New York	698	0	378,962,000	1,320,116
North Carolina	214	0	52,047,000	2,682,079
North Dakota	229	0	5,083,000	271,900
Ohio	1,019	0	26,876,000	591,193
Oklahoma	574	0	18,803,000	524,068
Oregon	218	0	14,026,000	783,564
Pennsylvania	719	0	79,325,000	1,046,832
Rhode Island	44	0	11,458,000	1,079,182
South Carolina	97	0	32,694,000	3,096,268
South Dakota	168	0	6,668,000	264,601
Tennessee	136	1,000	50,602,000	2,361,096
Texas	1,246	0	85,536,000	1,364,332
Utah	90	0	25,460,000	1,879,833
Vermont	335	0	1,722,000	101,561
Virginia	134	0	111,853,000	3,510,642
Washington	296	0	14,964,000	1,348,284
West Virginia	55	505,000	17,149,000	2,708,800
Wisconsin	430	0	35,204,000	731,472
Wyoming	48	76,000	4,451,000	640,167

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-12. Number of districts and minimum, maximum, and mean of districts' total current expenditures, by state: Fiscal year 2006

State	Number of districts	Minimum	Maximum	Mean
Total	16,644	\$0	\$15,757,417,000	\$26,974,721
Alabama	131	5,742,000	500,846,000	43,422,374
Alaska	53	500,000	480,403,000	28,735,755
Arizona	577	8,000	484,868,000	12,169,906
Arkansas	275	325,000	263,898,000	13,666,622
California	1,085	0	7,001,506,000	49,221,135
Colorado	199	59,000	717,691,000	31,603,945
Connecticut	191	0	362,484,000	36,872,953
Delaware	36	193,000	266,810,000	38,676,722
District of Columbia	44	620,000	938,738,000	24,881,409
Florida	67	8,481,000	3,078,422,000	308,501,075
Georgia	196	2,660,000	1,206,315,000	69,839,031
Hawaii	1	1,805,522,000	1,805,522,000	1,805,522,000
Idaho	122	108,000	203,479,000	13,782,639
Illinois	1,016	0	3,907,503,000	18,938,157
Indiana	330	46,000	443,764,000	27,432,224
Iowa	377	797,000	283,577,000	10,720,748
Kansas	296	708,000	417,538,000	13,213,304
Kentucky	176	1,420,000	861,271,000	29,586,494
Louisiana	68	9,289,000	424,169,000	80,107,838
Maine	296	2,000	88,716,000	7,143,176
Maryland	24	27,982,000	1,792,567,000	382,344,042
Massachusetts	397	0	1,064,076,000	30,123,632
Michigan	833	71,000	1,409,317,000	19,990,193
Minnesota	546	6,000	487,303,000	14,013,112
Mississippi	152	2,247,000	248,739,000	23,466,046
Missouri	524	400,000	439,864,000	14,169,651
Montana	458	7,000	73,191,000	2,721,622
Nebraska	477	1,000	385,862,000	5,240,602
Nevada	17	1,982,000	2,085,834,000	178,319,176
New Hampshire	177	8,000	146,299,000	11,813,458
New Jersey	664	25,000	945,302,000	31,640,694
New Mexico	89	1,175,000	703,818,000	29,687,427
New York	698	126,000	15,757,417,000	60,917,539
North Carolina	214	39,000	956,038,000	48,796,944
North Dakota	229	41,000	93,683,000	3,688,266
Ohio	1,019	0	726,839,000	17,656,449
Oklahoma	574	0	315,014,000	7,694,249
Oregon	218	13,000	447,104,000	22,059,032
Pennsylvania	719	0	1,653,365,000	27,717,136
Rhode Island	44	926,000	360,369,000	42,634,545
South Carolina	97	762,000	472,202,000	58,584,309
South Dakota	168	0	138,635,000	5,544,625
Tennessee	136	1,984,000	928,391,000	48,269,588
Texas	1,246	50,000	1,571,231,000	27,410,912
Utah	90	10,000	382,436,000	30,642,589
Vermont	335	0	47,620,000	3,647,890
Virginia	134	654,000	1,950,204,000	85,593,194
Washington	296	171,000	421,203,000	27,291,233
West Virginia	55	9,084,000	265,399,000	47,573,509
Wisconsin	430	0	1,041,911,000	20,161,779
Wyoming	48	2,090,000	137,292,000	20,097,125

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-13. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2006

State	Number of districts	Minimum	Maximum	Mean
Total	16,644	\$0	\$1,900,914,000	\$3,542,973
Alabama	131	0	67,752,000	5,088,168
Alaska	53	0	110,991,000	4,470,396
Arizona	577	0	75,081,000	1,993,967
Arkansas	275	0	40,147,000	1,639,578
California	1,085	0	1,691,347,000	9,260,213
Colorado	199	0	94,601,000	5,148,980
Connecticut	191	0	100,871,000	3,167,335
Delaware	36	0	51,022,000	6,356,833
District of Columbia	44	0	126,807,000	3,449,455
Florida	67	600,000	620,722,000	72,551,194
Georgia	196	0	260,382,000	9,846,969
Hawaii	1	74,988,000	74,988,000	74,988,000
Idaho	122	0	40,215,000	1,567,385
Illinois	1,016	0	318,082,000	1,989,746
Indiana	330	0	49,131,000	3,009,182
Iowa	377	19,000	39,087,000	1,572,385
Kansas	296	12,000	33,561,000	1,212,385
Kentucky	176	10,000	52,096,000	3,898,432
Louisiana	68	95,000	42,252,000	6,687,294
Maine	296	0	21,546,000	391,456
Maryland	24	1,365,000	237,838,000	43,230,208
Massachusetts	397	0	45,527,000	2,279,544
Michigan	833	0	126,854,000	2,217,659
Minnesota	546	0	55,990,000	2,014,214
Mississippi	152	102,000	109,625,000	2,719,092
Missouri	524	0	37,584,000	1,446,834
Montana	458	0	20,451,000	213,697
Nebraska	477	0	43,869,000	589,002
Nevada	17	40,000	620,518,000	44,728,235
New Hampshire	177	0	23,918,000	1,138,932
New Jersey	664	0	116,565,000	3,069,337
New Mexico	89	13,000	113,270,000	4,332,472
New York	698	0	1,900,914,000	5,691,580
North Carolina	214	0	219,641,000	4,971,056
North Dakota	229	0	27,609,000	405,952
Ohio	1,019	0	113,274,000	2,154,342
Oklahoma	574	0	53,954,000	760,570
Oregon	218	0	57,716,000	1,464,362
Pennsylvania	719	0	237,165,000	2,833,111
Rhode Island	44	11,000	8,332,000	675,977
South Carolina	97	3,000	248,364,000	11,636,103
South Dakota	168	0	10,885,000	513,256
Tennessee	136	20,000	81,554,000	4,213,346
Texas	1,246	0	472,624,000	4,952,283
Utah	90	0	64,431,000	5,703,800
Vermont	335	0	10,608,000	177,430
Virginia	134	13,000	182,516,000	9,692,157
Washington	296	0	128,210,000	4,805,703
West Virginia	55	135,000	22,218,000	3,408,400
Wisconsin	430	0	52,484,000	1,269,107
Wyoming	48	89,000	21,481,000	3,504,458

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-14. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 2006

State	Number of districts	Minimum	Maximum	Mean
Total	16,644	\$0	\$193,933,000	\$345,837
Alabama	131	3,000	7,868,000	822,466
Alaska	53	0	1,447,000	144,774
Arizona	577	0	8,727,000	129,083
Arkansas	275	0	2,171,000	91,851
California	1,085	0	193,933,000	1,219,667
Colorado	199	0	22,165,000	467,050
Connecticut	191	0	5,624,000	202,565
Delaware	36	0	4,576,000	363,278
District of Columbia	44	0	13,386,000	320,545
Florida	67	0	106,237,000	7,035,403
Georgia	196	0	4,722,000	184,730
Hawaii	1	59,458,000	59,458,000	59,458,000
Idaho	122	0	2,054,000	34,320
Illinois	1,016	0	69,183,000	147,357
Indiana	330	0	7,088,000	189,882
Iowa	377	0	8,837,000	72,395
Kansas	296	0	1,300,000	15,568
Kentucky	176	0	8,293,000	354,568
Louisiana	68	0	3,446,000	309,647
Maine	296	0	2,647,000	82,034
Maryland	24	7,000	5,315,000	1,040,500
Massachusetts	397	0	14,500,000	145,861
Michigan	833	0	25,266,000	422,475
Minnesota	546	0	24,670,000	658,608
Mississippi	152	0	2,982,000	107,987
Missouri	524	0	10,841,000	277,677
Montana	458	0	996,000	14,116
Nebraska	477	0	2,456,000	11,050
Nevada	17	0	10,637,000	1,008,353
New Hampshire	177	0	1,028,000	34,356
New Jersey	664	0	13,025,000	302,191
New Mexico	89	0	7,481,000	317,685
New York	698	0	159,995,000	500,256
North Carolina	214	0	7,077,000	230,486
North Dakota	229	0	1,683,000	27,341
Ohio	1,019	0	16,324,000	262,620
Oklahoma	574	0	27,894,000	333,223
Oregon	218	0	1,295,000	85,367
Pennsylvania	719	0	56,984,000	312,474
Rhode Island	44	0	5,259,000	749,750
South Carolina	97	0	6,497,000	679,866
South Dakota	168	0	768,000	26,357
Tennessee	136	0	10,980,000	548,140
Texas	1,246	0	28,670,000	244,714
Utah	90	0	14,519,000	965,133
Vermont	335	0	842,000	12,424
Virginia	134	0	19,092,000	504,478
Washington	296	0	6,207,000	141,274
West Virginia	55	1,000	10,391,000	642,473
Wisconsin	430	0	22,859,000	200,574
Wyoming	48	0	2,227,000	74,625

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-15. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2006

State	Number of districts	Minimum	Maximum	Mean
Total	16,644	\$0	\$18,584,181,000	\$32,454,398
Alabama	131	6,048,000	572,066,000	50,316,252
Alaska	53	527,000	618,773,000	34,295,396
Arizona	577	8,000	530,985,000	14,687,024
Arkansas	275	325,000	289,758,000	15,834,356
California	1,085	3,000	9,138,581,000	63,340,491
Colorado	199	503,000	867,642,000	39,227,643
Connecticut	191	0	481,350,000	41,952,681
Delaware	36	211,000	338,080,000	47,321,889
District of Columbia	44	727,000	1,081,887,000	28,718,591
Florida	67	9,322,000	3,893,123,000	397,151,567
Georgia	196	2,679,000	1,493,189,000	80,812,383
Hawaii	1	1,939,968,000	1,939,968,000	1,939,968,000
Idaho	122	108,000	213,656,000	15,763,484
Illinois	1,016	0	4,455,185,000	22,269,024
Indiana	330	346,000	553,292,000	34,240,221
Iowa	377	1,082,000	340,319,000	13,078,549
Kansas	296	1,030,000	463,263,000	14,996,622
Kentucky	176	1,471,000	942,280,000	34,732,830
Louisiana	68	9,409,000	467,808,000	88,708,559
Maine	296	2,000	93,027,000	8,045,402
Maryland	24	36,267,000	2,099,080,000	441,053,833
Massachusetts	397	0	1,132,560,000	34,014,159
Michigan	833	89,000	1,634,001,000	24,892,092
Minnesota	546	6,000	584,352,000	18,112,879
Mississippi	152	2,426,000	269,348,000	26,750,237
Missouri	524	550,000	479,064,000	16,516,550
Montana	458	11,000	84,173,000	3,007,858
Nebraska	477	3,000	447,072,000	6,011,006
Nevada	17	2,022,000	2,898,553,000	236,645,824
New Hampshire	177	38,000	151,762,000	14,092,006
New Jersey	664	149,000	1,064,086,000	36,677,628
New Mexico	89	1,444,000	831,890,000	34,828,517
New York	698	211,000	18,584,181,000	69,460,119
North Carolina	214	39,000	1,173,179,000	55,712,687
North Dakota	229	67,000	124,320,000	4,441,415
Ohio	1,019	3,000	863,053,000	20,775,335
Oklahoma	574	0	374,491,000	8,875,775
Oregon	218	75,000	461,061,000	24,707,009
Pennsylvania	719	126,000	2,607,832,000	34,377,905
Rhode Island	44	947,000	383,202,000	45,519,977
South Carolina	97	766,000	783,897,000	73,691,577
South Dakota	168	43,000	154,866,000	6,263,780
Tennessee	136	2,580,000	1,021,710,000	54,377,625
Texas	1,246	50,000	2,001,122,000	35,238,754
Utah	90	14,000	465,233,000	38,218,289
Vermont	335	0	50,537,000	5,154,710
Virginia	134	3,785,000	2,199,898,000	100,606,985
Washington	296	180,000	552,617,000	33,498,706
West Virginia	55	9,363,000	284,693,000	51,865,582
Wisconsin	430	1,038,000	1,151,958,000	22,743,353
Wyoming	48	2,450,000	150,522,000	23,885,979

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2006

Variable	Label	Number of districts	Minimum	Maximum	Mean
V33	Fall Membership	15,522	0	1,014,058	3,138
C14	Fed Rev - Thru State - Title I	16,644	\$0	\$906,128,000	\$687,693
C15	Fed Rev - Thru State - Children With Disabilities	16,644	0	278,111,000	581,518
C16	Fed Rev - Thru State - Math, Science, and Teachers	16,644	0	55,760,000	93,323
C17	Fed Rev - Thru State - Safe and Drug Free Schools	16,644	0	19,386,000	18,708
C18	Fed Rev - Thru State - Title V, Part A	16,644	0	28,169,000	13,332
C19	Fed Rev - Thru State - Vocational and Tech Ed	16,643	0	34,864,000	38,661
B11	Fed Rev - Thru State - Bilingual Education	16,644	0	125,781,000	462,180
C20	Fed Rev - Thru State - Other	16,643	0	278,903,000	538,210
C25	Fed Rev - Thru State - Child Nutrition Act	16,644	0	338,113,000	183,096
C36	Fed Rev - Nonspecified	16,644	0	46,578,000	74,365
B10	Fed Rev - Direct - Impact Aid	16,644	0	30,764,000	19,223
B12	Fed Rev - Direct - Indian Education	16,644	0	3,536,000	6,027
B13	Fed Rev - Direct - Other	16,644	0	191,264,000	136,561
C01	State Rev - General Formula Assistance	16,644	0	4,718,805,000	9,963,727
C04	State Rev - Staff Improvement Programs	16,644	0	92,844,000	204,777
C05	State Rev - Special Education Programs	16,644	0	1,057,936,000	917,387
C06	State Rev - Compensatory and Basic Skill	16,644	0	416,724,000	353,559
C07	State Rev - Bilingual Education Programs	16,643	0	85,063,000	39,966
C08	State Rev - Gifted and Talented Programs	16,644	0	95,915,000	32,138
C09	State Rev - Vocational Education Programs	16,644	0	25,063,000	55,589
C10	State Rev - School Lunch Programs	16,643	0	35,396,000	25,828
C11	State Rev - Capital Outlay and Debt Service	16,642	0	361,085,000	586,641
C12	State Rev - Transportation Programs	16,644	0	85,956,000	245,207
C13	State Rev - Other Programs	16,644	0	1,248,341,000	1,378,958
C35	State Rev - Nonspecified	16,644	0	471,338,000	149,533
C38	State Rev on Behalf - Employee Benefits	16,644	0	136,248,000	503,794
C39	State Rev on Behalf - Not Employee Benefits	16,644	0	27,287,000	51,595
T02	Local Rev - Parent Government Contributions	1,444	0	7,551,884,000	27,139,114
T06	Local Rev - Property Taxes	13,744	0	1,718,249,000	10,713,721
T09	Local Rev - General Sales Taxes	13,744	0	188,825,000	242,769
T15	Local Rev - Public Utility Taxes	13,744	0	19,072,000	21,951
T40	Local Rev - Individual and Corporate Income	13,744	0	106,235,000	112,041
T99	Local Rev - All Other Taxes	13,744	0	114,905,000	90,493
D11	Local Rev - From Other School Systems	16,644	0	183,245,000	565,947
D23	Local Rev - From Cities and Counties	16,644	0	358,086,000	337,600
A07	Local Rev - Tuition Fees From Pupils	16,644	0	22,701,000	60,428
A08	Local Rev - Transportation Fees From Pupils	16,644	0	4,486,000	5,721
A09	Local Rev - School Lunch	16,643	0	42,475,000	407,511
A11	Local Rev - Textbook Sales and Rentals	16,644	0	2,680,000	12,351
A13	Local Rev - District Activity Receipts	16,641	0	85,012,000	211,265
A15	Local Rev - Student Fees, Nonspecified	16,644	0	7,420,000	8,099
A20	Local Rev - Other Sales and Services	16,644	0	30,148,000	89,514
A40	Local Rev - Rents and Royalties	16,644	0	15,659,000	33,396
U11	Local Rev - Sale of Property	16,644	0	39,654,000	30,328
U22	Local Rev - Interest Earnings	16,644	0	150,797,000	375,355
U30	Local Rev - Fines and Forfeits	16,644	0	25,143,000	22,781
U50	Local Rev - Private Contributions	16,644	0	31,912,000	43,040

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2006—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
U97	Local Rev - Miscellaneous	16,644	0	408,585,000	699,261
C24	NCES Local Revenue, Census State Revenue	16,644	0	875,886,000	208,962
E13	Current Exp - Instruction	16,644	0	12,149,252,000	16,438,709
V91	Payments to Private Schools	16,644	0	481,424,000	135,804
V92	Payments to Charter Schools	16,644	0	104,731,000	84,331
E17	Current Exp - Support Services - Pupils	16,644	0	307,261,000	1,406,385
E07	Current Exp - Support Services - Instruction	16,644	0	651,255,000	1,306,929
E08	Current Exp - Support Services - General	16,644	0	64,561,000	519,930
E09	Current Exp - Support Services - School	16,644	0	484,069,000	1,491,694
V40	Current Exp - Support Services - Operation	16,644	0	1,278,559,000	2,644,528
V45	Current Exp - Support Services - Student	16,644	0	857,042,000	1,162,816
V90	Current Exp - Support Services - Business	16,644	0	340,973,000	919,086
V85	Current Exp - Support Services Nonspecific	16,644	0	3,777,000	2,212
E11	Current Exp - Food Services	16,643	0	378,962,000	1,015,814
V60	Current Exp - Enterprise Operations	16,644	0	36,693,000	57,777
V65	Current Exp - Other Elementary/Secondary Ed	16,644	0	10,095,000	8,901
V70	Non-Elsec Exp - Community Services	16,644	0	70,643,000	196,294
V75	Non-Elsec Exp - Adult Education	16,644	0	163,418,000	118,157
V80	Non-Elsec Exp - Other	16,644	0	27,654,000	31,385
F12	Capital Outlay - Construction	16,644	0	1,769,780,000	2,720,208
G15	Capital Outlay - Land and Existing Structures	16,644	0	327,657,000	293,527
K09	Capital Outlay - Instructional Equipment	16,644	0	69,705,000	132,019
K10	Capital Outlay - Other Equipment	16,644	0	126,144,000	358,876
K11	Capital Outlay - Nonspecified Equipment	16,644	0	120,573,000	38,343
L12	Payments to State Governments	16,644	0	132,999,000	96,815
M12	Payments to Local Governments	16,644	0	29,953,000	59,572
Q11	Payments to Other School Systems	16,644	0	524,178,000	607,262
I86	Interest on Debt	16,644	0	506,675,000	827,219
Z32	Total Salaries	16,643	0	8,613,280,000	16,469,282
Z33	Salaries - Instruction	16,644	0	7,123,420,000	11,138,489
Z35	Teacher Salaries - Regular Education Program	16,642	0	3,479,742,000	6,340,030
Z36	Teacher Salaries - Special Education Programs	16,642	0	1,517,646,000	1,429,160
Z37	Teacher Salaries - Vocational Education Programs	16,644	0	371,719,000	231,551
Z38	Teacher Salaries - Other Education Programs	16,644	0	84,242,000	295,206
V11	Salaries - Support Services - Pupils	16,644	0	228,859,000	948,943
V13	Salaries - Support Services - Instruction	16,644	0	388,429,000	770,555
V15	Salaries - Support Services - General Administration	16,644	0	32,278,000	230,320
V17	Salaries - Support Services - School Administration	16,644	0	319,294,000	1,072,837
V21	Salaries - Support Services - Operation	16,644	0	601,610,000	958,358
V23	Salaries - Support Services - Student Transportation	16,644	0	61,366,000	404,376
V37	Salaries - Support Services - Business/Central/Other	16,644	0	124,875,000	411,091
V29	Salaries - Food Service	16,643	0	216,533,000	352,723
Z34	Total Employee Benefits	16,643	0	3,577,888,000	5,316,998
V10	Empl Benefits - Instruction	16,644	0	3,126,273,000	3,527,568
V12	Empl Benefits - Support Services - Pupil	16,644	0	69,150,000	291,390
V14	Empl Benefits - Support Services - Instruction Staff	16,644	0	128,710,000	236,594
V16	Empl Benefits - Support Services - General Admin	16,644	0	12,100,000	81,157
V18	Empl Benefits - Support Services - School Admin	16,644	0	118,741,000	335,514

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2006—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
V22	Empl Benefits - Support Services - Operation/Maint	16,644	0	230,250,000	348,194
V24	Empl Benefits - Support Services - Student Transport	16,644	0	30,733,000	151,881
V38	Empl Benefits - Support Services - Business/Central	16,644	0	47,793,000	153,706
V30	Empl Benefits - Food Services	16,643	0	38,285,000	123,625
V32	Empl Benefits - Enterprise Operations	16,644	0	3,701,000	4,353
V93	Textbooks	16,644	0	124,295,000	178,361
_19H	Long Term Debt - Outstanding at Beginning of FY	16,644	0	8,808,524,000	17,298,589
_21F	Long Term Debt - Issued During FY	16,644	0	3,355,863,000	3,136,551
_31F	Long Term Debt - Retired During FY	16,644	0	886,098,000	1,635,082
_41F	Long Term Debt - Outstanding at End of FY	16,644	0	11,458,729,000	18,801,272
_61V	Short Term Debt - Outstanding at Beginning of FY	16,644	0	371,351,000	433,759
_66V	Short Term Debt - Outstanding at End of FY	16,644	0	3,074,909,000	600,674
W01	Assets - Sinking Fund	15,200	0	458,996,000	892,900
W31	Assets - Bond Fund	15,200	0	1,153,583,000	3,101,424
W61	Assets - Other Funds	15,200	0	1,988,920,000	5,775,808

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Appendix E—Survey Form

RETURN TO

FAX to ESES Branch at 877-574-6549

2006 ANNUAL SURVEY OF LOCAL GOVERNMENT FINANCES School Systems

In correspondence pertaining to this report, please refer to the Census File Number above your address.

(Please correct any error in name, address, and ZIP Code)

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0700. Please note that we have displayed this number in the upper right hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, we could not request your participation in this survey. We estimate public reporting burden for this collection of information to vary from 1.5 to 2.5 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0700, U.S. Census Bureau, 4700 Silver Hill Road, Stop 1500, Washington, DC 20233-1500. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0700" as the subject.

NOTE → Please read the instructions on pages 6 through 8 before completing this form.

Reference numbers pertain to revenue and expenditure codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 2003.

Part I REVENUE	Amount <i>Omit cents</i>
Section A - FROM LOCAL SOURCES	T06
1. Property taxes (1110, 1140)	T09
2. General sales or gross receipts tax (1120)	T15
3. Public utility taxes (1190)	T40
4. Individual and corporate income taxes (1130)	T99
5. All other taxes (1190)	T02
6. Parent government contributions (dependent school systems only - 1200)	D23
7. Revenue from cities and counties (1200, 1320, 1330, 1420, 1430, 1960, 2100, 2200, 2800)	D11
8. Revenue from other school systems (within state - 1321, 1421, 1951; out of state - 1331, 1350, 1431, 1952)	A07
9. Tuition fees from pupils, parents, and other private sources (1310, 1340)	A08
10. Transportation fees from pupils, parents, and other private sources (1410, 1440)	A11
11. Textbook sales and rentals (1940)	A09
12. School lunch revenues (1600)	A13
13. District activity receipts (1700)	A20
14. Other sales and service revenues (1800)	A40
15. Rents and royalties (1910)	U11
16. Sale of property	

Part I REVENUE - Continued	Amount Omit cents
Section A - FROM LOCAL SOURCES - Continued	U22
17. Interest earnings (1500)	U30
18. Fines and forfeits	U50
19. Private contributions (1920)	U97
20. Miscellaneous other local revenue (1980, 1990)	C01
Section B - FROM STATE SOURCES (3100, 3200, 3800)	C04
1. General formula assistance	C05
2. Staff improvement programs	C06
3. Special education programs	C07
4. Compensatory and basic skills attainment programs	C08
5. Bilingual education programs	C09
6. Gifted and talented programs	C10
7. Vocational education programs	C11
8. School lunch programs	C12
9. Capital outlay and debt service programs	C13
10. Transportation programs	C14
11. All other revenues from state sources	C15
Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C16
1. Title I	C17
2. Children with disabilities - IDEA	C18
3. Math, science, and teacher quality	C19
4. Safe and drug-free schools	C20
5. Title V, Part A	C25
6. Vocational and technical education	B11
7. Child nutrition act - exclude commodities	C20
8. Bilingual education	B10
9. All other federal aid through the state	B12
Section D - FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	B13
1. Impact aid (Public Law 81-815 and Public Law 81-874)	
2. Indian education	
3. All other direct federal aid	

CONTINUE WITH PART II ON PAGE 3 

Part II CURRENT OPERATION EXPENDITURE

Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object series 100) (1)	Employee benefits only (Object series 200, except 240) (2)	TOTAL (ALL current operation objects) (3)
1. Instruction (1000)	Z33	V10	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E08
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, operation and maintenance of plant (2600)	V21	V22	V40
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500 and 2900)	V37	V38	V90
Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
Section C – NONELEMENTARY-SECONDARY PROGRAMS			V70
12. Community services (3300)			V75
13. Adult education			V80
14. Other			
Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B			V91
15. Payments to private schools (object 563)			V92
16. Payments to charter schools			Z35
17. Teacher salaries – Regular education programs (program #100)			Z36
18. Teacher salaries – Special education programs (program #200)			Z37
19. Teacher salaries – Vocational education programs (program #300)			Z38
20. Teacher salaries – Other education programs (program #400)			V93
21. Textbooks (function 1000)			
Part III CAPITAL OUTLAY EXPENDITURES			Amount Omit cents
1. Construction (object 450)			F12
2. Land and existing structures (objects 710, 720)			G15

CONTINUE WITH PART III ON PAGE 4 

Part III CAPITAL OUTLAY EXPENDITURES - Continued		Amount <i>Omit cents</i>	
3. Instructional equipment (object 730, function 1000)		K09	
4. All other equipment (object 730, functions 2000, 3000, 4000)		K10	
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY		Z32	
1. Total salaries and wages (object 100 - ALL functions)		Z34	
2. Total employee benefit payments (object 200 - ALL functions)		Q11	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 567, 591, 592)		L12	
4. Payments to state governments (object 569)		M12	
5. Payments to local governments (object 920)		I86	
6. Interest on school system indebtedness (object 832)			
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C38	
1. For employee benefits		C39	
2. All other (textbooks, school bus purchase, etc.)			
Part VI DEBT		19H	
Section A - LONG TERM - Term of more than one year			
1. Outstanding at beginning of the fiscal year		21F	
2. Issued during fiscal year (revenue code 5110)		31F	
3. Retired during fiscal year (object 831)		41F	
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)			
Section B - SHORT TERM - Term of one year or less		61V	
1. Outstanding at beginning of fiscal year		66V	
2. Outstanding at end of fiscal year			
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP - October 2005		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 2005		V33	
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		

CONTINUE WITH PART IX ON PAGE 5 

Part IX SPECIAL PROCESSING ITEMS - Continued

Item	Code	Amount
4. State revenue, nonspecified	C35	
5. Federal revenue, nonspecified	C36	
6. State payment on behalf of the LEA, instruction employee benefits	J13	
7. State payment on behalf of the LEA, pupil support services employee benefits	J17	
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07	
9. State payment on behalf of the LEA, general administration employee benefits	J08	
10. State payment on behalf of the LEA, school administration employee benefits	J09	
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40	
12. State payment on behalf of the LEA, student transportation employee benefits	J45	
13. State payment on behalf of the LEA, business/central/other employee benefits	J90	
14. State payment on behalf of the LEA, other employee benefits	J10	
15. Support services expenditures, nonspecified	V85	
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional nonbenefits	J14	
21. State payment on behalf of the LEA, support services nonbenefits	J96	
22. State payment on behalf of the LEA, noninstructional programs nonbenefits	J97	
23. State payment on behalf of the LEA, nonelementary-secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	

FOR CENSUS USE ONLY					
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Remarks – Please use this space for any explanation that may be essential in understanding your reported data. If additional space is required, please attach a separate sheet.

Part X DATA SUPPLIED BY

Name	Telephone		
Title	Area Code	Number	Extension

BASIC INSTRUCTIONS AND SUGGESTIONS

FINALLY AUDITED FIGURES ARE UNNECESSARY. If substantially accurate figures can be supplied on a preliminary basis, please do not delay submitting this report.

1. INCLUDE the unduplicated revenues and expenditures from all funds.

- | | |
|----------------------------------|-----------------------------------|
| a. General fund | e. Capital projects funds |
| b. Special revenue funds | f. Food service fund |
| c. Federal projects funds | g. District activity funds |
| d. Debt service fund | |

2. EXCLUDE transfers of monies between funds, agency transactions, transactions of private trust funds, purchase of commodities, and purchase of securities for investment purposes.

3. In cases where revenues were not received, no expenditures made, or no debt or assets, report "0" for the items. Please describe the basis of any estimates or prorations used to report amounts requested on this form in the "Remarks" section.

4. For help with questions, contact the Elementary-Secondary Education Statistics Branch of the U.S. Census Bureau, at 1-800-622-6193.

Part I – REVENUE

Section A – FROM LOCAL SOURCES

Lines 1-5. Independent school districts should report their tax receipts here. Line 1 (property taxes) will be applicable to most independent school districts. Lines 2 through 5 will be applicable to only a relatively small number of districts. Taxes reported here should be those which the district has the power to levy. State taxes and state property tax relief payments should be excluded here and reported instead in section B. Include current and delinquent tax revenues and penalties.

Line 6. Dependent school systems should report their tax receipts and any other amounts appropriated by their parent government on line 6 (Census code T02).

Line 7. Report taxes for education levied by separate county and city governments and transferred to the school system. Include monies received from debt issued in the name of a local (nonschool system) government and transferred to the school system. Regional school systems should report assessments received from cities and towns here. Assessments received from independent school districts should be reported on line 8.

Line 8. Report payments received from other school systems, both within and outside the state, for tuition, transportation, and other services (such as purchasing and data processing). Regional school systems should report assessments received from independent school districts here. Assessments received from cities and towns should be reported on line 7.

Lines 9-14. Report all student fees on these lines. Gross receipts from sale of school breakfasts, lunches, and milk (from students, teachers, adults, but not from state or federal funds) should be entered on line 12. Gross district activity receipts for those funds under control of the custodian of district funds should be included on line 13. Revenues from other sales and services, including community services activities should be entered on line 14. Report in Part IX the amount of any student fee that cannot be reported because the fee covers more than one of the items on lines 9 through 14, such as lump sum fees for both tuition and transportation.

Line 15-20. Include revenues received from allowing temporary possession or granting rights to the use of school district buildings, land, or other properties on line 15. Report amounts received from sale of real property, buildings (and improvements to them), land easements, rights-of-way, and other capital assets (buses, automobiles, etc.) on line 16. Include interest earnings from all funds held by the school system on line 17. Report revenues from penalties imposed for violations of law on line 18. Report gifts of cash or securities from private individuals or organizations on line 19. Report receipts from refunds of prior year expenditures and other revenue from local sources not provided for elsewhere on line 20. Report in Part VI the amount of monies from debt issuances.

Section B – FROM STATE SOURCES

Include all state payments made directly to the local education agency. Exclude state payments made on behalf of the local education agency and report instead in Part V.

Line 1. Include revenue from general noncategorical state assistance programs such as foundation, minimum or basic formula support, principal apportionment, equalization, flat or block grants, and state public school fund distributions. Also include state revenue dedicated from major state taxes, such as income and sales taxes. Revenues from minor state taxes should be included on line 11.

Line 2. Report revenues from programs designed to improve the quality and quantity of local education agency staff. Examples include additional teacher units, teacher benefits, retirement and social security paid directly to local education agencies, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, in-service training, health insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff (other than for staff directly associated with the programs described on lines 3 through 10).

Line 3. Enter revenues for the education of physically and mentally disabled students.

Line 4. Include revenues from state compensatory education for "at risk" or other economically disadvantaged students, including migratory children (unless bilingual – see line 5) and orphans. Also include amounts from state programs directed toward the attainment of basic skills. Include categorical education excellence and quality education programs that provide more than staff enhancements – such as materials, resource centers, and equipment. Programs that focus on staff should be reported on line 2.

Lines 5-10. Enter state revenues for the type of program indicated. Include career education programs on line 7; school lunch matching payments on line 8; school construction, building aid, and interest and principal payments on line 9; and bus driver salaries and bus replacements on line 10.

Line 11. Report amounts for specific programs not described above on lines 1 through 10 including instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services.

Also include on line 11 those items financed by relatively minor state taxes, licenses, fees, and funds such as severance and license taxes, timber and motor vehicle excise taxes, payments in lieu of taxes, refunds, land reimbursement, and forest funds.

Report in Part IX the amount of any state revenue item that cannot be reported because the item covers more than one of the items on lines 1 through 11, such as "total state revenues" not broken down by program.

Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Include federal revenues distributed through Title I of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). Report basic, concentration, targeted, and finance incentive grants.

Line 2. Report federal revenues awarded under the Individuals with Disabilities Education Act (IDEA 97). Include formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part D. Report these project grants instead in Part I-D4.

Line 3. Report math, science, and teacher quality formula and project grants provided under Title II-A and B of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

Line 4. Include formula and project grants for safe and drug-free schools distributed under Title IV-A of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

Line 5. Enter Title V-A Innovative Programs (formerly Title VI) grants sanctioned by the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

Line 6. Report formula grants authorized by the Carl D. Perkins Vocational and Technical Education Act Amendments of 1998 (Public Law 105-332). Include revenues from State Basic and Tech-Prep formula grants.

Line 7. Include revenues from Child Nutrition Act programs (national school lunch, special milk, school breakfast and ala carte) sanctioned by Public Law 79-396 and Public Law 89-642. **Report cash payments only -- Exclude the value of donated commodities.**

Line 8. Include project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). These were formerly Title VII grants.

Line 9. Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Adult Education Act (Part B).

Section D – FROM FEDERAL SOURCES DIRECTLY

Line 1. Include federal payments for construction (Public Law 81-815) and for maintenance and operation (Public Law 81-874).

Line 2. Include both project and formula grants for Indian education distributed under Title VII (formerly Title IX) of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB) and the Johnson-O' Malley Act.

CONTINUE ON PAGE 7 

Line 3. Report the total of all other federal grants awarded directly to the local education agency. Include project grants authorized under IDEA, Part D, Head Start, Magnet Schools, and Gifted and Talented.

Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in Part IC1-8 and ID1-4, such as "total federal revenues" not broken down by program.

Part II – CURRENT OPERATION EXPENDITURE

Include for the functions shown on lines 1 through 14 expenditures for salaries and wages only (column (1)), employee benefits only (column (2)), and all current operation expenditure (column (3)). **Column (3) totals should include amounts entered in columns (1) and (2).** Additionally, column (3) totals should include such objects as contracts, rent, insurance, utilities, maintenance services, printing, tuition paid to private schools, purchase of food, supplies, and materials.

Exclude from Part II	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, line 3
Payments to the state, cities, counties, or special districts	Part IV, lines 4 and 5
Debt service payments	Part IV, line 6 and Part VIA3
State payments on behalf of school systems	Part IX, lines 6–14

Also exclude inter-fund transfers and the purchase of stocks, bonds, securities, and other investment assets.

Handbook references pertain to function codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 2003.

Section A – Elementary-secondary Education Instructional Programs – Prekindergarten through Grade 12

Line 1. Instruction (1000). Total current operation expenditure for activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Exclude adult education programs (report on line 13).

Line 2. Pupil support (2100). Report expenditures for administrative, guidance, health, and logistical support that enhance instruction. Include attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Also include medical, dental, nursing, psychological, and speech services.

Line 3. Instructional staff support (2200). Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, academic assessment, and media, library, and instruction-related technology services.

Line 4. General administration (2300). Expenditure for board of education and executive administration (office of the superintendent) services.

Line 5. School administration (2400). Report expenditure for the office of the principal services.

Line 6. Operation and Maintenance of Plant (2600). Expenditure for buildings services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services.

Line 7. Student Transportation (2700). Report expenditure for vehicle operation, monitoring riders, and vehicle servicing and maintenance.

Line 8. Business/central/other support services (2500 and 2900). Include business support expenditures for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Also include central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services not included on lines 2 through 7. Report in Part IX, line 15 (support service expenditures, nonspecified) any item that cannot be reported because it covers more than one of the items on lines 2 through 8, such as "total support services" not broken down by function.

Section B – Elementary-secondary Noninstructional Programs

Line 9. Food services (3100). Gross expenditure for cafeteria operations to include the purchase of food but excluding the value of donated commodities and purchase of food service equipment (report equipment in Part III-4).

Line 10. Enterprise operations (3200). Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges.

Line 11. Other. Report the expenditure for other elementary-secondary non-instructional activities not related to food services or enterprise operations. Nonenterprise student activities should be included with "instruction" on line 1.

Section C – Nonelementary-secondary Programs

Line 12. Community services (3300). Include any local education agency expenditure for providing noneducation services such as operation of a swimming pool, public library, programs for the elderly, or child care centers.

Line 13. Adult education. Expenditures for basic adult education classes, such as GED or high school equivalency. Post-secondary programs for adults should be reported on line 14.

Line 14. Other. All other nonelementary-secondary programs such as any post-secondary programs for adults.

Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B

Line 15. Payments to private schools (object 563). Report all expenditures to private schools for tuition and for any other purpose. These payments will be deducted from the amounts reported in Parts II-A and II-B when calculating per pupil expenditures for the school system. The fall membership count of students supported by public school money but attending private schools should be excluded from the fall membership reported in Part VIII. Identify in the remarks section the expenditure functions for which the private school payment was made, if possible. If no information is provided, this amount will be deducted from instruction expenditure reported in Part II-A1 when calculating per pupil expenditures.

Line 16. Payments to charter schools. Indicate in the remarks section whether fall membership counts of students attending charter schools are included in the school system's membership reported in the Common Core of Data Nonfiscal Survey or in Part VIII of this form. Also identify in the remarks section the expenditure functions for which the charter school payment was made, if possible. This information will be used in determining per pupil expenditure amounts for the school system.

Lines 17–20. Teacher salaries. Report base salaries paid to certified teachers (object 111) and certified substitute teachers (object 113). Do not include salaries paid to instructional aides or assistants. Report salaries paid for regular programs (program 100) on line 17, special education programs (program 200) on line 18, vocational programs (program 300) on line 19, and other programs (program 400) on line 20. These amounts should also be included with the instruction salaries and total instruction amounts reported in Section A.

Line 21. Textbooks. Report expenditures for textbooks used for classroom instruction (function 1000, object 640).

Part III – CAPITAL OUTLAY EXPENDITURES

Include expenditures for construction of fixed assets (line 1); purchasing fixed assets including land and existing buildings and grounds (line 2); and equipment (lines 3 and 4). Instructional equipment (line 3) consists of all equipment (or capital outlay) recorded in general and operating funds under "instruction" – function code 1000.

Report in Part IX the amount of any equipment expenditure that cannot be broken down into the categories of "instructional" and "other equipment."

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

Line 1. Total salaries and wages. Enter the total expenditure for all salaries and wages paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 1, gross salaries without deduction of withholdings for income tax, employee contributions to Social Security and retirement coverage, etc. Do not include employer paid employee benefits in these figures. The total entered for salaries and wages should at least be equal to the sum of the entries made in Part II-A, column 1, and be larger if the local education agency paid salaries for enterprise operations and for nonelementary-secondary program activities.

Line 2. Total employee benefit payments. Enter the total expenditure for all employee benefits paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 2, the employer share of state or local employee retirement contributions, social security contributions, group life and health insurance, unemployment and worker's compensation, and any tuition reimbursements. Exclude (and report in Part V) state payments made on behalf of the local education agency. The total entered for employee benefits should at least be equal to the sum of the entries made in Part II-A, column 2, and be larger if the local education agency paid employee benefits for nonelementary-secondary program activities.

Line 3. Payments to other school systems. Report payments to in-state and out-of-state public school systems for tuition, transportation, computer and purchasing services, etc. Payments made to dependent school systems or to parent governments of dependent school systems should be included here.

CONTINUE ON PAGE 8 

Lines 4 and 5. Report payments to state and local governments, including repayments of loans. Also include debt service payments to state and local governments and school building authorities that incur debt instead of the school system.

Line 6. Interest on school system debt. Expenditure for interest incurred on both long-term and short-term indebtedness of the school system. Exclude principal payments which should be reported in Part VI.

Part V – STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY

Include state payments that benefit the local education agency but which are not paid directly. Report on line 1 amounts transferred by the state into state teacher or public employee retirement funds. Also include other employee benefit transfers, such as health, life, or unemployment compensation insurance payments. Include on line 2 any other payments on behalf of the school system, such as for the purchase of textbooks or school buses purchased by the state and given to the local education agency.

Part VI – DEBT

Report in section A bonded indebtedness and any other school district interest-bearing debt with a term of more than one year. Include general obligation bonds, revenue bonds, refunding bonds, and certificates of participation. Do not include lease purchase agreements, compensated absences, accounts payable, or any noninterest-bearing obligations. Report in section B interest-bearing tax anticipation and bond anticipation note balances and other short-term debt with a term of one year or less.

Part VII – CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report the total amount of cash on hand and on deposit and investments in federal government, federal agency, state and local government and nongovernment securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all nonsecurity assets.

Part VIII – FALL MEMBERSHIP – OCTOBER, 2005

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2005 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

Part IX – SPECIAL PROCESSING ITEMS

These are special use items. Amounts should only be reported in this part if all pertinent financial data cannot be reported in Parts I through VIII. Before entering data in this part, please contact the Elementary-Secondary Education Statistics Branch, U.S. Census Bureau at 1-800-622-6193.

Line 1. Student fees, nonspecified. Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I, Line 9 (tuition), 10 (transportation), 11 (textbook sales), 12 (school food service sales), or 13 (student activities). An example would be total student fees not broken down into these separate categories.

Line 2. Census local, NCES state revenue. This category is reserved for any tax item classified as local by the U.S. Census Bureau and as state by the National Center for Education Statistics.

Line 3. Census state, NCES local revenue. This category is reserved for any tax item classified as state by the U.S. Census Bureau and as local by the National Center for Education Statistics.

Line 4. State revenue, nonspecified. Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-B, lines 1 through 11. An example would be total state revenue not broken down into separate state aid programs.

Line 5. Federal revenue, nonspecified. Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 4. An example would be total federal aid not broken down into separate federal grant programs.

Line 6. State payment on behalf of the LEA, instruction. Report expenditures from the revenues reported in Part V, lines 1 and 2, that were made for instruction. See definition for Part II-A, line 1.

Line 7. State payment on behalf of the LEA, pupil support services. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for pupil support services. See definitions for Part II-A, line 2.

Line 8. State payment on behalf of the LEA, instructional staff services. This item consists of the actual or estimated expenditure from the revenue reported in Part V, line 1, for instructional staff services. See definitions for Part II-A, line 3.

Line 9. State payment on behalf of the LEA, general administration. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for general administration. See definitions for Part II-A, line 4.

Line 10. State payment on behalf of the LEA, school administration. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for school administration. See definitions for Part II-A, line 5.

Line 11. State payment on behalf of the LEA, operation and maintenance of plant. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for operation and maintenance of plant. See definitions for Part II-A, line 6.

Line 12. State payment on behalf of the LEA, student transportation. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for student transportation. See definitions for Part II-A, line 7.

Line 13. State payment on behalf of the LEA, business/central/other. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for business, central and other support services. See definitions for Part II-A, line 8.

Line 14. State payment on behalf of the LEA, other. Report expenditures from the revenues reported in Part V, line 1, that were made for other than instruction or support services. See definitions for Part II-B.

Line 15. Support services, nonspecified. Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part II-A, lines 2 through 8.

Line 16. Equipment expenditure, nonspecified. Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part III, line 3 (instructional equipment) or line 4 (other equipment). An example would be total equipment not broken down by function.

Line 17. Own retirement system transfer, instruction. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for instructional employees.

Line 18. Own retirement system transfer, support services. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for support services and other noninstructional employees.

Line 19. Federal revenue on behalf of school system. Report any item in your chart of accounts identified as received through federal payments made on behalf of the school system.

Line 20. State payment on behalf of the LEA, instructional nonbenefits. Report expenditures from the revenues reported in Part V, line 2, that were made for instruction. See definition for Part II-A, line 1.

Line 21. State payment on behalf of the LEA, support services nonbenefits. Report expenditures from the revenues reported in Part V, line 2, that were made for support services. See definition for Part II-A, lines 2 through 8.

Line 22. State payment on behalf of the LEA, noninstructional programs nonbenefits. Report expenditures from the revenues reported in Part V, line 2, that were made for noninstructional programs. See definition for Part II-B.

Line 23. State payment on behalf of the LEA, nonelementary-secondary programs. Report expenditures from the revenues reported in Part V, lines 1 & 2, that were made for nonelementary-secondary programs. See definition for Part II-C.

Line 24. State payment on behalf of the LEA, capital outlay. Report expenditures from the revenues reported in Part V, line 2, that were made for capital outlay. See definitions for Part III.