



U.S. Department of Education  
NCES 2007-390

# Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2002-03 (Fiscal Year 2003)

Revised File Version 1b





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September 2007

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September 2007

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**Suggested Citation**

Berry, C., and Zhou, L. (2007). *Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2002–03 (Fiscal Year 2003)* (NCES 2007-390). 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=2007390>.

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## Acknowledgments

Much of the work for this documentation was performed by staff at the Education Statistics Services Institute (ESSI), which is funded by the National Center for Education Statistics (NCES) and composed of staff from the American Institutes for Research (AIR) and a number of partner organizations. The authors would like to acknowledge the following individuals from ESSI for their assistance with analysis, editorial comments, and guidance: Jennifer Sable, Greg Strizek, and Sandy Eyster of AIR made helpful suggestions in their reviews.

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.

The U.S. Census Bureau, Governments Division, is responsible for collecting, processing, and editing the CCD fiscal survey data. Terri Kennerly, Brian Gordon, Crecilla Cohen, Wendy Stralow-Owens, Osei Ampadu, and Dorothy Hepner should be recognized for their efforts in providing assistance to states and collecting these data. They have also helped with the drafting of this documentation.

Those at NCES who assisted by reviewing the documentation include Lee Hoffman, Jeffrey Owings, and Ralph Lee.



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## **I. Introduction to the NCES Common Core of Data School District Finance Survey (F-33), School Year 2002–03 (Fiscal Year 2003) Revised File Version 1b**

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.<sup>1</sup>

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 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 Census Bureau acts as the primary collection agent and produces two data files: one for distribution and reporting by the 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 Census Bureau file. In addition, the data files differ in name. The 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 2002–03, fiscal year 2003 (FY 03).

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.

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

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<sup>1</sup> 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 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 03 CCD School District Finance Survey (F-33) contains 16,342 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 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 03 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 on the data file for the FY 03 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 03 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 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 Census Bureau between March 15 and September 30 of the following year.

Data are reported to the Census Bureau in either the F-33 format or in the individual state agency's format. The latter process requires that the 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 03 collection, the following states submitted data in their own formats: Alabama, Alaska, Arizona, California, Georgia, 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. Oklahoma and Idaho submitted revenue data in the F-33 format and expenditure data in their own state format. As the District of Columbia and Hawaii had only one school district each, data that were common to the National Public Education Financial Survey (NPEFS) and the F-33 were taken from the NPEFS.

Data that were unique to the F-33 were submitted as a supplement. 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 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 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 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 Census Bureau, are recorded in a single variable—NCES Local Revenue/Census State Revenue (C24).<sup>2</sup>

### **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 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

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

(M12). D23 revenue is included in TLOCREV and TOTALREV. L12 and M12 expenditures are included in TOTALEXP.

### **Special items**

Payments to Private Schools (V91) and Payments to Public Charter Schools (V92) do not represent the total charter school and private school expenditures by districts. These are special 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 was 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 2003

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) <sup>1</sup>	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) <sup>2</sup>	Capital Outlay - Instructional Equipment (K09) Capital Outlay - Other Equipment (K10)

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

<sup>2</sup> 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 2003, Version 1b.

### Missing and nonapplicable 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. For example, 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.” For example, 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.”

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

```
data new;
set sdf031b;
array remove (*) _numeric_;
do i = 1 to dim (remove);
    if remove (i) = -2 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 03.

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. An example is that 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* (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).

### **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 (for instance, 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 will have an LEAID code. The absence of an 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 an LEAID. ESAs provide education-related services and will typically show administrative data but no enrollment.

The existence of an 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/ccdata.asp>.

The student membership count (V33) is derived from the LEA universe survey, although in some cases it has been edited. For instance, it is adjusted when the student count in that survey does not reflect the number of students educated in the district. In some cases, the student count in the LEA universe survey reflects the students that the district is responsible for and not the students that are actually educated in the district. Student membership counts were zeroed out in educational service agencies, special education districts, and vocational districts where it was determined that these districts provided instruction or support services for students not counted in the nonfiscal CCD Local Education Agency Universe enrollment for that district. Agencies in the LEA universe survey that cannot be matched to the F-33 survey usually do not have student counts.

## **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 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).

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 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.

Table 2. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2003

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.

### 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 2003

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.

## 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 Census Bureau's version of the data file. All school districts in the 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. (Many charter schools, for example, are included in CCD files, but are not found in Census Bureau files.) A CENFILE code of "0" is assigned to those districts that are not in the 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 03 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 five 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), and the School District Finance Survey (F-33). 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>.

### **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 Census Bureau's version of the F-33 school district file.

## **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 03 releases are as follows:

- Sdf031b.sas7bdat (SAS dataset)
- Sdf031b.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, “03” stands for FY 03, “1” indicates that the file is a final version by NCES, and “b” indicates this is the revised version of the original final file by NCES.

### **File versions**

Starting in 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. For example, 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 following are changes from the previous release (Version 1a) of the Common Core of Data School District Finance Survey (F-33), School Year 2002–03 (Fiscal Year 2003).

- Federal revenues were revised for Alaska, Arizona, California, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming.
- Local Revenue—Parent Government Contributions (Dependent School Systems) (T02) was revised for one agency in Connecticut.
- Local education agency identification codes (LEAID) were revised for California, Minnesota, and Oklahoma.

## **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. Retrieved July 12, 2007, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2005357>.
- Gauthier, Stephen J. (2001). *Governmental Accounting, Auditing, and Financial Reporting 2001*. Chicago, IL: Government Finance Officers.
- 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. Retrieved July 12, 2007, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>.
- U.S. Census Bureau (2006). *Government Finance and Employment Classification Manual*. Retrieved July 12, 2007, 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 = Sdf031b.txt, Fiscal year 2003

Number of variables = 232

Number of observations = 16,342

Release: 1b, September 2007

This is a tab-delimited file. All finance data are in whole dollars.

Name	Order	Type	Label
LEAID	1	Character	NCES 7 DIGIT LOCAL EDUCATION AGENCY ID
CENSUSID	2	Character	CENSUS 14 DIGIT GOVT 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 Non-Operating 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 + C20 + C25 + C36 + B10 + B11 + B12 + B13)
C14	20	Numeric	FED REV - THRU STATE - TITLE I
C15	21	Numeric	FED REV - THRU STATE - CHILDREN WITH DISABILITIES - IDEA
C16	22	Numeric	FED REV - THRU STATE - MATH, SCIENCE, AND PROFESSIONAL DEVELOPMENT
C17	23	Numeric	FED REV - THRU STATE - SAFE AND DRUG FREE SCHOOLS
C18	24	Numeric	FED REV - THRU STATE - TITLE V, PART A
C19	25	Numeric	FED REV - THRU STATE - VOCATIONAL AND TECH EDUCATION
C20	26	Numeric	FED REV - THRU STATE - OTHER
C25	27	Numeric	FED REV - THRU STATE - CHILD NUTRITION ACT

## Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
C36	28	Numeric	FED REV - NONSPECIFIED
B10	29	Numeric	FED REV - DIRECT - IMPACT AID
B11	30	Numeric	FED REV - DIRECT - BILINGUAL EDUCATION
B12	31	Numeric	FED REV - DIRECT - INDIAN EDUCATION
B13	32	Numeric	FED REV - 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 REV - GENERAL FORMULA ASSISTANCE
C04	35	Numeric	STATE REV - STAFF IMPROVEMENT PROGRAMS
C05	36	Numeric	STATE REV - SPECIAL EDUCATION PROGRAMS
C06	37	Numeric	STATE REV - COMPENSATORY AND BASIC SKILLS PROGRAMS
C07	38	Numeric	STATE REV - BILINGUAL EDUCATION PROGRAMS
C08	39	Numeric	STATE REV - GIFTED AND TALENTED PROGRAMS
C09	40	Numeric	STATE REV - VOCATIONAL EDUCATION PROGRAMS
C10	41	Numeric	STATE REV - SCHOOL LUNCH PROGRAMS
C11	42	Numeric	STATE REV - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
C12	43	Numeric	STATE REV - TRANSPORTATION PROGRAMS
C13	44	Numeric	STATE REV - OTHER PROGRAMS
C35	45	Numeric	STATE REV - NONSPECIFIED
C38	46	Numeric	STATE REV ON BEHALF - EMPLOYEE BENEFITS
C39	47	Numeric	STATE REV 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 + U22 + U97 + C24)
T02	49	Numeric	LOCAL REV - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
T06	50	Numeric	LOCAL REV - PROPERTY TAXES
T09	51	Numeric	LOCAL REV - GENERAL SALES TAXES
T15	52	Numeric	LOCAL REV - PUBLIC UTILITY TAXES
T40	53	Numeric	LOCAL REV - INDIVIDUAL AND CORPORATE INCOME TAXES
T99	54	Numeric	LOCAL REV - ALL OTHER TAXES
D11	55	Numeric	LOCAL REV - FROM OTHER SCHOOL SYSTEMS
D23	56	Numeric	LOCAL REV - FROM CITIES AND COUNTIES
A07	57	Numeric	LOCAL REV - TUITION FEES FROM PUPILS AND PARENTS
A08	58	Numeric	LOCAL REV - TRANSPORTATION FEES FROM PUPILS AND PARENTS
A09	59	Numeric	LCOAL REV - SCHOOL LUNCH
A11	60	Numeric	LOCAL REV - TEXTBOOK SALES AND RENTALS
A13	61	Numeric	LOCAL REV - STUDENT ACTIVITY RECEIPTS
A15	62	Numeric	LOCAL REV - STUDENTS FEES, NONSPECIFIED
A20	63	Numeric	LOCAL REV - OTHER SALES AND SERVICES
U22	64	Numeric	LOCAL REV - INTEREST EARNINGS
U97	65	Numeric	LOCAL REV - MISCELLANEOUS
C24	66	Numeric	NCES LOCAL REVENUE, CENSUS STATE REVENUE
TOTALEXP	67	Numeric	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86)
TCURELSC	68	Numeric	TOTAL CURRENT EXP FOR ELSEC EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)

## Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
TCURINST	69	Numeric	TOTAL CURRENT EXP - INSTRUCTION (equals E13)
E13	70	Numeric	CURRENT EXP - INSTRUCTION
V91	71	Numeric	PAYMENTS TO PRIVATE SCHOOLS
V92	72	Numeric	PAYMENTS TO PUBLIC CHARTER SCHOOLS
TCURSSVC	73	Numeric	TOTAL CURRENT EXP - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85)
E17	74	Numeric	CURRENT EXP - SUPPORT SERVICES - PUPILS
E07	75	Numeric	CURRENT EXP - SUPPORT SERVICES - INSTRUCTIONAL STAFF
E08	76	Numeric	CURRENT EXP - SUPPORT SERVICES - GENERAL ADMINISTRATION
E09	77	Numeric	CURRENT EXP - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V40	78	Numeric	CURRENT EXP - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V45	79	Numeric	CURRENT EXP - SUPPORT SERVICES - STUDENT TRANSPORTATION
V90	80	Numeric	CURRENT EXP - SUPPORT SERVICES BUSINESS/CENTRAL/OTHER
V85	81	Numeric	CURRENT EXP - SUPPORT SERVICES NONSPECIFIED
TCUROTH	82	Numeric	TOTAL CURRENT EXPENDITURES - OTHER ELSEC (equals E11 + V60 + V65)
E11	83	Numeric	CURRENT EXP - FOOD SERVICES
V60	84	Numeric	CURRENT EXP - ENTERPRISE OPERATIONS
V65	85	Numeric	CURRENT EXP - OTHER ELSEC
TNONELSE	86	Numeric	TOTAL NON-ELSEC EXPENDITURES (equals V70 + V75 + V80)
V70	87	Numeric	NON-ELSEC EXP - COMMUNITY SERVICES
V75	88	Numeric	NON-ELSEC EXP - ADULT EDUCATION
V80	89	Numeric	NON-ELSEC EXP - OTHER
TCAPOUT	90	Numeric	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
F12	91	Numeric	CAPITAL OUTLAY - CONSTRUCTION
G15	92	Numeric	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
K09	93	Numeric	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
K10	94	Numeric	CAPITAL OUTLAY - OTHER EQUIPMENT
K11	95	Numeric	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
L12	96	Numeric	PAYMENTS TO STATE GOVERNMENTS
M12	97	Numeric	PAYMENTS TO LOCAL GOVERNMENTS
Q11	98	Numeric	PAYMENTS TO OTHER SCHOOL SYSTEMS
I86	99	Numeric	INTEREST ON DEBT
Z32	100	Numeric	TOTAL SALARIES
Z33	101	Numeric	SALARIES - INSTRUCTION
V11	102	Numeric	SALARIES - SUPPORT SERVICES - PUPILS
V13	103	Numeric	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V15	104	Numeric	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
V17	105	Numeric	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V21	106	Numeric	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V23	107	Numeric	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V37	108	Numeric	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V29	109	Numeric	SALARIES - FOOD SERVICES

## Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
Z34	110	Numeric	TOTAL EMPLOYEE BENEFITS
V10	111	Numeric	EMPL BENEFITS - INSTRUCTION
V12	112	Numeric	EMPL BENEFITS - SUPPORT SERVICES - PUPILS
V14	113	Numeric	EMPL BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V16	114	Numeric	EMPL BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
V18	115	Numeric	EMPL BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V22	116	Numeric	EMPL BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V24	117	Numeric	EMPL BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
V38	118	Numeric	EMPL BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V30	119	Numeric	EMPL BENEFITS - FOOD SERVICES
V32	120	Numeric	EMPL BENEFITS - ENTERPRISE OPERATIONS
_19H	121	Numeric	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_21F	122	Numeric	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
_31F	123	Numeric	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
_41F	124	Numeric	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
_61V	125	Numeric	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_66V	126	Numeric	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
W01	127	Numeric	ASSETS - SINKING FUND
W31	128	Numeric	ASSETS - BOND FUND
W61	129	Numeric	ASSETS - OTHER FUNDS
WEIGHT	130	Numeric	WEIGHT
FL_V33	131	Character	FLAG - FALL MEMBERSHIP
FL_C14	132	Character	FLAG - FED REV - THRU STATE - TITLE I
FL_C15	133	Character	FLAG - FED REV - THRU STATE - CHILDREN WITH DISABILITIES - IDEA
FL_C16	134	Character	FLAG - FED REV - THRU STATE - MATH, SCIENCE, AND PROFESSIONAL DEVELOPMENT
FL_C17	135	Character	FLAG - FED REV - THRU STATE - SAFE AND DRUG FREE SCHOOLS
FL_C18	136	Character	FLAG - FED REV - THRU STATE - TITLE V, PART A
FL_C19	137	Character	FLAG - FED REV - THRU STATE - VOCATIONAL AND TECH EDUCATION
FL_C20	138	Character	FLAG - FED REV - THRU STATE - OTHER
FL_C25	139	Character	FLAG - FED REV - THRU STATE - CHILD NUTRITION ACT
FL_C36	140	Character	FLAG - FED REV - NONSPECIFIED
FL_B10	141	Character	FLAG - FED REV - DIRECT - IMPACT AID
FL_B11	142	Character	FLAG - FED REV - DIRECT - BILINGUAL EDUCATION
FL_B12	143	Character	FLAG - FED REV - DIRECT - INDIAN EDUCATION
FL_B13	144	Character	FLAG - FED REV - DIRECT - OTHER
FL_C01	145	Character	FLAG - STATE REV - GENERAL FORMULA ASSISTANCE
FL_C04	146	Character	FLAG - STATE REV - STAFF IMPROVEMENT PROGRAMS
FL_C05	147	Character	FLAG - STATE REV - SPECIAL EDUCATION PROGRAMS
FL_C06	148	Character	FLAG - STATE REV - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	149	Character	FLAG - STATE REV - BILINGUAL EDUCATION PROGRAMS
FL_C08	150	Character	FLAG - STATE REV - GIFTED AND TALENTED PROGRAMS
FL_C09	151	Character	FLAG - STATE REV - VOCATIONAL EDUCATION PROGRAMS

## Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_C10	152	Character	FLAG - STATE REV - SCHOOL LUNCH PROGRAMS
FL_C11	153	Character	FLAG - STATE REV - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	154	Character	FLAG - STATE REV - TRANSPORTATION PROGRAMS
FL_C13	155	Character	FLAG - STATE REV - OTHER PROGRAMS
FL_C35	156	Character	FLAG - STATE REV - NONSPECIFIED
FL_C38	157	Character	FLAG - STATE REV ON BEHALF - EMPLOYEE BENEFITS
FL_C39	158	Character	FLAG - STATE REV ON BEHALF - NOT EMPLOYEE BENEFITS
FL_T02	159	Character	FLAG - LOCAL REV - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
FL_T06	160	Character	FLAG - LOCAL REV - PROPERTY TAXES
FL_T09	161	Character	FLAG - LOCAL REV - GENERAL SALES TAXES
FL_T15	162	Character	FLAG - LOCAL REV - PUBLIC UTILITY TAXES
FL_T40	163	Character	FLAG - LOCAL REV - INDIVIDUAL AND CORPORATE INCOME TAXES
FL_T99	164	Character	FLAG - LOCAL REV - ALL OTHER TAXES
FL_D11	165	Character	FLAG - LOCAL REV - FROM OTHER SCHOOL SYSTEMS
FL_D23	166	Character	FLAG - LOCAL REV - FROM CITIES AND COUNTIES
FL_A07	167	Character	FLAG - LOCAL REV - TUITION FEES FROM PUPILS AND PARENTS
FL_A08	168	Character	FLAG - LOCAL REV - TRANSPORTATION FEES FROM PUPILS AND PARENTS
FL_A09	169	Character	FLAG - LOCAL REV - SCHOOL LUNCH
FL_A11	170	Character	FLAG - LOCAL REV - TEXTBOOK SALES AND RENTALS
FL_A13	171	Character	FLAG - LOCAL REV - STUDENT ACTIVITY RECEIPTS
FL_A15	172	Character	FLAG - LOCAL REV - STUDENT FEES, NONSPECIFIED
FL_A20	173	Character	FLAG - LOCAL REV - OTHER SALES AND SERVICES REVENUE
FL_U22	174	Character	FLAG - LOCAL REV - INTEREST EARNINGS
FL_U97	175	Character	FLAG - LOCAL REV - MISCELLANEOUS
FL_C24	176	Character	FLAG - NCES LOCAL REVENUE, CENSUS STATE REVENUE
FL_E13	177	Character	FLAG - CURRENT EXP - INSTRUCTION
FL_V91	178	Character	FLAG - PAYMENTS TO PRIVATE SCHOOLS
FL_V92	179	Character	FLAG - PAYMENTS TO PUBLIC CHARTER SCHOOLS
FL_E17	180	Character	FLAG - CURRENT EXP - SUPPORT SERVICES - PUPILS
FL_E07	181	Character	FLAG - CURRENT EXP - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_E08	182	Character	FLAG - CURRENT EXP - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_E09	183	Character	FLAG - CURRENT EXP - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V40	184	Character	FLAG - CURRENT EXP - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V45	185	Character	FLAG - CURRENT EXP - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V90	186	Character	FLAG - CURRENT EXP - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
FL_V85	187	Character	FLAG - CURRENT EXP - SUPPORT SERVICES NONSPECIFIED
FL_E11	188	Character	FLAG - CURRENT EXP - FOOD SERVICES
FL_V60	189	Character	FLAG - CURRENT EXP - ENTERPRISE OPERATIONS
FL_V65	190	Character	FLAG - CURRENT EXP - OTHER ELSEC
FL_V70	191	Character	FLAG - NON-ELSEC EXP - COMMUNITY SERVICES

## Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_V75	192	Character	FLAG - NON-ELSEC EXP - ADULT EDUCATION
FL_V80	193	Character	FLAG - NON-ELSEC EXP - OTHER
FL_F12	194	Character	FLAG - CAPITAL OUTLAY - CONSTRUCTION
FL_G15	195	Character	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
FL_K09	196	Character	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
FL_K10	197	Character	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
FL_K11	198	Character	FLAG - CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
FL_L12	199	Character	FLAG - PAYMENTS TO STATE GOVERNMENTS
FL_M12	200	Character	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
FL_Q11	201	Character	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
FL_I86	202	Character	FLAG - INTEREST ON DEBT
FL_Z32	203	Character	FLAG - TOTAL SALARIES
FL_Z33	204	Character	FLAG - SALARIES - INSTRUCTION
FL_V11	205	Character	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
FL_V13	206	Character	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_V15	207	Character	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_V17	208	Character	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V21	209	Character	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V23	210	Character	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V37	211	Character	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V29	212	Character	FLAG - SALARIES - FOOD SERVICE
FL_Z34	213	Character	FLAG - TOTAL EMPLOYEE BENEFITS
FL_V10	214	Character	FLAG - EMPL BENEFITS - INSTRUCTION
FL_V12	215	Character	FLAG - EMPL BENEFITS - SUPPORT SERVICES - PUPILS
FL_V14	216	Character	FLAG - EMPL BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_V16	217	Character	FLAG - EMPL BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_V18	218	Character	FLAG - EMPL BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V22	219	Character	FLAG - EMPL BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V24	220	Character	FLAG - EMPL BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V38	221	Character	FLAG - EMPL BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V30	222	Character	FLAG - EMPL BENEFITS - FOOD SERVICES
FL_V32	223	Character	FLAG - EMPL BENEFITS - ENTERPRISE OPERATIONS
FL_19H	224	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_21F	225	Character	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
FL_31F	226	Character	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR
FL_41F	227	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_61V	228	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR



## Appendix A—Record Layout and Descriptions of Data Items

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
FL_66V	229	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_W01	230	Character	FLAG - ASSETS - SINKING FUND
FL_W31	231	Character	FLAG - ASSETS - BOND FUND
FL_W61	232	Character	FLAG - ASSETS - OTHER FUNDS



## **Appendix B—Glossary**



## Appendix B—Glossary

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

## Appendix B—Glossary

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

## Appendix B—Glossary

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, Bilingual Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted/Talented. [B10, B11, 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:

**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]

**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]

## Appendix B—Glossary

**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, C24, D11, D23, T02, T06, T09, T15, T40, T99, U22, 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**]

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



## Appendix B—Glossary

**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]

**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.

**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.

**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. [TNONELSE 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]

## Appendix B—Glossary

**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]

**payments to public 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]

**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.

**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]

## Appendix B—Glossary

**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 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

## Appendix B—Glossary

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]

**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]

## Appendix B—Glossary

**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]

**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 Fiscal Year 2003 (FY 03). 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 1/2-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.
- Expenditures for support services cannot be isolated by function in some districts.
- For five districts in California, the state reports a single unified district on the F-33, but separate elementary and secondary districts on the CCD Agency Universe. 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 local education agency identification code (LEAID) is assigned to the combined district so that it may be matched with related items on the CCD file. The table below lists the combined data by district, LEAID, and enrollment.

## Appendix C—State Notes

Table C-1. California combined school districts and enrollment in the F-33 survey: Fiscal year 2003

School district	LEAID	Enrollment
Alhambra (combined district)	0601910	19,786
Alhambra City Elementary	0601910	11,434
Alhambra City High	0601930	8,352
Modesto (combined district)	0625130	34,498
Modesto City Elementary	0625130	18,954
Modesto City High	0625150	15,544
Petaluma (combined district)	0630230	8,039
Petaluma City Elementary	0630230	2,268
Petaluma City High	0630250	5,771
Santa Cruz (combined district)	0635590	7,793
Santa Cruz City Elementary	0635590	2,636
Santa Cruz City High	0635600	5,157
Santa Rosa (combined district)	0635810	17,749
Santa Rosa Elementary	0635810	4,720
Santa Rosa High	0635830	13,029

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2003, Version 1b.

- Six districts were designated by California as public charter districts, and thus have the authority to levy local taxes, as reported in variables T02, T06, and T09.

Table C-2. California public charter districts in the F-33 survey: Fiscal year 2003

School district	LEAID
Alvina Elementary School District	0602370
Delta View Joint Union School District	0611010
Hickman Elementary School District	0617160
Island Union Elementary School District	0618510
Kingsburg Joint Union Elementary School District	0619800
Pioneer Union Elementary School District	0630510

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2003, Version 1b.

### 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).

## Appendix C—State Notes

### 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).

### 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.
- Two districts were designated by Georgia as public charter districts, and thus have the authority to levy local taxes, as reported in variables T02, T06, and T09.

Table C-3. Georgia public charter districts in the F-33 survey: Fiscal year 2003

School district	LEAID
Cartersville Independent School District	1300900
Taliaferro Country School District	1304680

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2003, Version 1b.

### Hawaii

**Fiscal Year:** July 1–June 30

## Appendix C—State Notes

### 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.

### Indiana

**Fiscal Year:** July 1–June 30

**Notes:**

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

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

## Appendix C—State Notes

### Louisiana

**Fiscal Year:** July 1–June 30

### 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.

### 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.

## Appendix C—State Notes

### 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.

### 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

**Notes:**

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

### New York

**Fiscal Year:** July 1–June 30

**Notes:**

- 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 on any data file released by the Census Bureau after 1997.

## Appendix C—State Notes

### 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).

### North Dakota

**Fiscal Year:** July 1–June 30

### 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 Area Vocational-Technical Schools in Oklahoma are considered elementary/secondary school districts by the Census Bureau, but are classified as higher education schools by NCES. They are included on F-33 files, but will not be found on nonfiscal CCD data releases.

### Oregon

**Fiscal Year:** July 1–June 30

### 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.

## Appendix C—State Notes

### 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:**

- Payments to other school systems (Q11) cannot be isolated in the Utah financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.
- Because adult education cannot be isolated in expenditure data, instruction and support services data may be slightly inflated.

### Vermont

**Fiscal Year:** July 1–June 30

**Notes:**

- 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.



## Appendix C—State Notes

### Wisconsin

**Fiscal Year:** July 1–June 30

**Notes:**

- Receipts from the School Tax Program are reported as NCES Local Revenue, Census State Revenue (C24) and included in the local revenue subtotal.
- 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 2003

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>School-level code (SCHLEV)</b>				
01 Elementary School System Only	3,476	21.3	3,476	21.3
02 Secondary School System Only	729	4.5	4,205	25.7
03 Elementary/Secondary School System	10,904	66.7	15,109	92.5
05 Vocational or Special Education School System	255	1.6	15,364	94.0
06 Nonoperating School System	249	1.5	15,613	95.5
07 Education Service Agency	705	4.3	16,318	99.9
M Missing	24	0.2	16,342	100.0
<b>Agency charter code (AGCHRT)</b>				
1 All associated schools are charter schools	1,042	6.4	1,042	6.4
2 All associated schools are charter and noncharter schools	488	3.0	1,530	9.4
3 All associated schools are noncharter schools	14,173	86.7	15,703	96.1
N Not applicable or code could not be determined	639	3.9	16,342	100.0
<b>Survey year (YEAR)</b>				
2003	16,342	100.0	16,342	100.0
<b>CCD Agency Nonfiscal File Match (CCDNF)</b>				
0 Record does not match CCD LEA Universe Survey	146	0.9	146	0.9
1 Record matches CCD LEA Universe Survey	16,196	99.1	16,342	100.0
<b>Census fiscal file match (CENFILE)</b>				
0 Does not match Census fiscal file	981	6.0	981	6.0
1 Matches Census fiscal file	15,361	94.0	16,342	100.0
<b>Low Grade Span (GSLO)</b>				
PK Prekindergarten Students	8,930	54.6	8,930	54.6
KG Kindergarten Students	5,481	33.5	14,411	88.2
01 1st Grade Students	63	0.4	14,474	88.6
02 2nd Grade Students	17	0.1	14,491	88.7
03 3rd Grade Students	16	0.1	14,507	88.8
04 4th Grade Students	19	0.1	14,526	88.9
05 5th Grade Students	35	0.2	14,561	89.1
06 6th Grade Students	106	0.6	14,667	89.8
07 7th Grade Students	158	1.0	14,825	90.7
08 8th Grade Students	31	0.2	14,856	90.9
09 9th Grade Students	657	4.0	15,513	94.9
10 10th Grade Students	20	0.1	15,533	95.0
11 11th Grade Students	8	#	15,541	95.1
12 12th Grade Students	3	#	15,544	95.1
UG Students in Ungraded Classes	106	0.6	15,650	95.8
00 No students	517	3.2	16,167	98.9
N Data are not applicable	29	0.2	16,196	99.1
M Missing	146	0.9	16,342	100.0
<b>High Grade Span (GSHI)</b>				
PK Prekindergarten Students	36	0.2	36	0.2
KG Kindergarten Students	5	#	41	0.3
01 1st Grade Students	2	#	43	0.3
02 2nd Grade Students	8	#	51	0.3
03 3rd Grade Students	18	0.1	69	0.4
04 4th Grade Students	32	0.2	101	0.6
05 5th Grade Students	101	0.6	202	1.2
06 6th Grade Students	580	3.5	782	4.8
07 7th Grade Students	53	0.3	835	5.1
08 8th Grade Students	2,652	16.2	3,487	21.3
09 9th Grade Students	46	0.3	3,533	21.6
10 10th Grade Students	38	0.2	3,571	21.9
11 11th Grade Students	22	0.1	3,593	22.0
12 12th Grade Students	11,951	73.1	15,544	95.1
UG Students in Ungraded Classes	106	0.6	15,650	95.8
00 No students	517	3.2	16,167	98.9
N Data are not applicable	29	0.2	16,196	99.1
M Missing	146	0.9	16,342	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2003—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fall Membership (FL_V33)				
A—Adjusted by the analyst	92	0.6	92	0.6
R—As reported by the state	16,250	99.4	16,342	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Fed Rev - Thru State - Children With Disabilities - IDEA (FL_C15)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,341	100.0	16,342	100.0
Flag - Fed Rev - Thru State - Math, Science, and Prof Development (FL_C16)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Fed Rev - Thru State - Safe and Drug Free Schools (FL_C17)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Fed Rev - Thru State - Title V, Part A (FL_C18)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,341	100.0	16,342	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,341	100.0	16,342	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,340	100.0	16,342	100.0
Flag - Fed Rev - Nonspecified (FL_C36)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Fed Rev - Direct - Bilingual Education (FL_B11)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,340	100.0	16,342	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,338	100.0	16,342	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - State Rev - Special Education Programs (FL_C05)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,341	100.0	16,342	100.0
Flag - State Rev - Bilingual Education Program (FL_C07)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - State Rev - Gifted and Talented Programs (FL_C08)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - State Rev - Vocational Education Programs (FL_C09)				
R—As reported by the state	16,342	100.0	16,342	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2003—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - State Rev - School Lunch Programs (FL_C10) R—As reported by the state	16,342	100.0	16,342	100.0
Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11) A—Adjusted by the analyst R—As reported by the state	1 16,341	# 100.0	1 16,342	# 100.0
Flag - State Rev - Transportation Programs (FL_C12) R—As reported by the state	16,342	100.0	16,342	100.0
Flag - State Rev - Other Programs (FL_C13) R—As reported by the state	16,342	100.0	16,342	100.0
Flag - State Rev - Nonspecified (FL_C35) R—As reported by the state	16,342	100.0	16,342	100.0
Flag - State Rev on Behalf - Employee Benefits (FL_C38) R—As reported by the state S—Adjusted to include state payments on behalf	11,762 4,580	72.0 28.0	11,762 16,342	72.0 100.0
Flag - State Rev on Behalf - Not Employee Benefits (FL_C39) A—Adjusted by the analyst R—As reported by the state S—Adjusted to include state payments on behalf	55 13,250 3,037	0.3 81.1 18.6	55 13,305 16,342	0.3 81.4 100.0
Flag - Local Rev - Parent Govt Contributions (Dependent School Systems) (FL_T02) A—Adjusted by the analyst N—Not applicable R—As reported by the state	1 14,908 1,433	# 91.2 8.8	1 14,909 16,342	# 91.2 100.0
Flag - Local Rev - Property Taxes (FL_T06) A—Adjusted by the analyst N—Not applicable R—As reported by the state	313 2,415 13,614	1.9 14.8 83.3	313 2,728 16,342	1.9 16.7 100.0
Flag - Local Rev - General Sales Taxes (FL_T09) A—Adjusted by the analyst N—Not applicable R—As reported by the state	2 2,415 13,925	# 14.8 85.2	2 2,417 16,342	# 14.8 100.0
Flag - Local Rev - Public Utility Taxes (FL_T15) N—Not applicable R—As reported by the state	2,415 13,927	14.8 85.2	2,415 16,342	14.8 100.0
Flag - Local Rev - Individual and Corporate Income Taxes (FL_T40) N—Not applicable R—As reported by the state	2,415 13,927	14.8 85.2	2,415 16,342	14.8 100.0
Flag - Local Rev - All Other Taxes (FL_T99) N—Not applicable R—As reported by the state	2,415 13,927	14.8 85.2	2,415 16,342	14.8 100.0
Flag - Local Rev - From Other School Systems (FL_D11) R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Local Rev - From Cities and Counties (FL_D23) A—Adjusted by the analyst R—As reported by the state	9 16,333	0.1 99.9	9 16,342	0.1 100.0
Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07) R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08) R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Local Rev - School Lunch (FL_A09) A—Adjusted by the analyst R—As reported by the state	9 16,333	0.1 99.9	9 16,342	0.1 100.0
Flag - Local Rev - Textbook Sales and Rentals (FL_A11) R—As reported by the state	16,342	100.0	16,342	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2003—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Local Rev - Student Activity Receipts (FL_A13)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,341	100.0	16,342	100.0
Flag - Local Rev - Student Fees, Nonspecified (FL_A15)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Local Rev - Other Sales and Services (FL_A20)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
A—Adjusted by the analyst	21	0.1	21	0.1
R—As reported by the state	16,321	99.9	16,342	100.0
Flag - NCES Local Revenue, Census State Revenue (FL_C24)				
A—Adjusted by the analyst	310	1.9	310	1.9
R—As reported by the state	16,032	98.1	16,342	100.0
Flag - Current Exp - Instruction (FL_E13)				
A—Adjusted by the analyst	6	#	6	#
R—As reported by the state	9,627	58.9	9,633	59.0
S—Adjusted to include state payments on behalf	6,709	41.1	16,342	100.0
Flag - Payments to Private Schools (FL_V91)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,341	100.0	16,342	100.0
Flag - Payments to Public Charter Schools (FL_V92)				
A—Adjusted by the analyst	101	0.6	101	0.6
R—As reported by the state	16,241	99.4	16,342	100.0
Flag - Current Exp - Support Services Pupils (FL_E17)				
A—Adjusted by the analyst	11	0.1	11	0.1
R—As reported by the state	10,551	64.6	10,562	64.6
S—Adjusted to include state payments on behalf	5,780	35.4	16,342	100.0
Flag - Current Exp - Support Services Instructional Staff (FL_E07)				
A—Adjusted by the analyst	5	#	5	#
R—As reported by the state	10,872	66.5	10,877	66.6
S—Adjusted to include state payments on behalf	5,465	33.4	16,342	100.0
Flag - Current Exp - Support Services General Administration (FL_E08)				
A—Adjusted by the analyst	14	0.1	14	0.1
R—As reported by the state	10,676	65.3	10,690	65.4
S—Adjusted to include state payments on behalf	5,652	34.6	16,342	100.0
Flag - Current Exp - Support Services - School Administration (FL_E09)				
A—Adjusted by the analyst	15	0.1	15	0.1
R—As reported by the state	10,481	64.1	10,496	64.2
S—Adjusted to include state payments on behalf	5,846	35.8	16,342	100.0
Flag - Current Exp - Support Services - Oper/Maintenance of Plant (FL_V40)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	11,598	71.0	11,602	71.0
S—Adjusted to include state payments on behalf	4,740	29.0	16,342	100.0
Flag - Current Exp - Support Services Student Transportation (FL_V45)				
A—Adjusted by the analyst	28	0.2	28	0.2
R—As reported by the state	12,076	73.9	12,104	74.1
S—Adjusted to include state payments on behalf	4,238	25.9	16,342	100.0
Flag - Current Exp - Support Services Business/Central/Other (FL_V90)				
A—Adjusted by the analyst	35	0.2	35	0.2
R—As reported by the state	12,224	74.8	12,259	75.0
S—Adjusted to include state payments on behalf	4,083	25.0	16,342	100.0

See notes at end of table.



## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2003—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Current Exp - Support Services Nonspecified (FL_V85)				
R—As reported by the state	16,318	99.9	16,318	99.9
S—Adjusted to include state payments on behalf	24	0.2	16,342	100.0
Flag - Current Exp - Food Services (FL_E11)				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	14,310	87.6	14,319	87.6
S—Adjusted to include state payments on behalf	2,023	12.4	16,342	100.0
Flag - Current Exp - Enterprise Operations (FL_V60)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,339	100.0	16,342	100.0
Flag - Current Exp - Other Elsec (FL_V65)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,341	100.0	16,342	100.0
Flag - Non-Elsec Exp - Community Services (FL_V70)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,339	100.0	16,342	100.0
Flag - Non-Elsec Exp - Adult Education (FL_V75)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,341	100.0	16,342	100.0
Flag - Non-Elsec Exp - Other (FL_V80)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Capital Outlay - Construction (FL_F12)				
A—Adjusted by the analyst	11	0.1	11	0.1
R—As reported by the state	16,331	99.9	16,342	100.0
Flag - Capital Outlay - Land and Existing Structures (FL_G15)				
A—Adjusted by the analyst	8	0.1	8	0.1
R—As reported by the state	16,334	100.0	16,342	100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,170	99.0	16,171	99.0
S—Adjusted to include state payments on behalf	171	1.1	16,342	100.0
Flag - Capital Outlay - Other Equipment (FL_K10)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Payments to State Governments (FL_L12)				
R—As reported by the state	16,342	100.0	16,342	100.0
Flag - Payments to Local Governments (FL_M12)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,340	100.0	16,342	100.0
Flag - Payments to Other School Systems (FL_Q11)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,341	100.0	16,342	100.0
Flag - Interest on Debt (FL_I86)				
A—Adjusted by the analyst	578	3.5	578	3.5
R—As reported by the state	15,764	96.5	16,342	100.0
Flag - Total Salaries (FL_Z32)				
A—Adjusted by the analyst	86	0.5	86	0.5
R—As reported by the state	16,256	99.5	16,342	100.0
Flag - Salaries - Instruction (FL_Z33)				
A—Adjusted by the analyst	5	#	5	#
R—As reported by the state	16,337	100.0	16,342	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2003—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Salaries - Support Services Pupils (FL_V11)				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	16,333	99.9	16,342	100.0
Flag - Salaries - Support Services Instructional Staff (FL_V13)				
A—Adjusted by the analyst	14	0.1	14	0.1
R—As reported by the state	16,328	99.9	16,342	100.0
Flag - Salaries - Support Services General Administration (FL_V15)				
A—Adjusted by the analyst	33	0.2	33	0.2
R—As reported by the state	16,309	99.8	16,342	100.0
Flag - Salaries - Support Services School Administration (FL_V17)				
A—Adjusted by the analyst	20	0.1	20	0.1
R—As reported by the state	16,322	99.9	16,342	100.0
Flag - Salaries - Support Services Operation and Maintenance of Plant (FL_V21)				
A—Adjusted by the analyst	8	0.1	8	0.1
R—As reported by the state	16,334	100.0	16,342	100.0
Flag - Salaries - Support Services Student Transportation (FL_V23)				
A—Adjusted by the analyst	16	0.1	16	0.1
R—As reported by the state	16,326	99.9	16,342	100.0
Flag - Salaries - Support Services Business/Central/Other (FL_V37)				
A—Adjusted by the analyst	30	0.2	30	0.2
R—As reported by the state	16,312	99.8	16,342	100.0
Flag - Salaries - Food Service (FL_V29)				
A—Adjusted by the analyst	17	0.1	17	0.1
R—As reported by the state	16,325	99.9	16,342	100.0
Flag - Total Employee Benefits (FL_Z34)				
A—Adjusted by the analyst	48	0.3	48	0.3
R—As reported by the state	9,599	58.7	9,647	59.0
S—Adjusted to include state payments on behalf	6,695	41.0	16,342	100.0
Flag - Employee Benefits - Instruction (FL_V10)				
A—Adjusted by the analyst	6	#	6	#
R—As reported by the state	9,831	60.2	9,837	60.2
S—Adjusted to include state payments on behalf	6,505	39.8	16,342	100.0
Flag - Employee Benefits - Support Services Pupils (FL_V12)				
A—Adjusted by the analyst	11	0.1	11	0.1
R—As reported by the state	10,900	66.7	10,911	66.8
S—Adjusted to include state payments on behalf	5,431	33.2	16,342	100.0
Flag - Employee Benefits - Support Services Instructional Staff (FL_V14)				
A—Adjusted by the analyst	17	0.1	17	0.1
R—As reported by the state	10,995	67.3	11,012	67.4
S—Adjusted to include state payments on behalf	5,330	32.6	16,342	100.0
Flag - Employee Benefits - Support Services General Administration (FL_V16)				
A—Adjusted by the analyst	30	0.2	30	0.2
R—As reported by the state	10,898	66.7	10,928	66.9
S—Adjusted to include state payments on behalf	5,414	33.1	16,342	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	10,620	65.0	10,628	65.0
S—Adjusted to include state payments on behalf	5,714	35.0	16,342	100.0
Flag - Employee Benefits - Support Services Oper/Maintenance of Plant (FL_V22)				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	11,794	72.2	11,803	72.2
S—Adjusted to include state payments on behalf	4,539	27.8	16,342	100.0
Flag - Employee Benefits - Support Services Student Transportation (FL_V24)				
A—Adjusted by the analyst	15	0.1	15	0.1
R—As reported by the state	16,327	99.9	16,342	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2003—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Employee Benefits - Support Services Business/Central/Other (FL_V38)				
A—Adjusted by the analyst	30	0.2	30	0.2
R—As reported by the state	12,488	76.4	12,518	76.6
S—Adjusted to include state payments on behalf	3,824	23.4	16,342	100.0
Flag - Employee Benefits - Food Services (FL_V30)				
A—Adjusted by the analyst	22	0.1	22	0.1
R—As reported by the state	14,297	87.5	14,319	87.6
S—Adjusted to include state payments on behalf	2,023	12.4	16,342	100.0
Flag - Employee Benefits - Enterprise Operations (FL_V32)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,339	100.0	16,342	100.0
Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)				
A—Adjusted by the analyst	202	1.2	202	1.2
R—As reported by the state	16,140	98.8	16,342	100.0
Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)				
A—Adjusted by the analyst	58	0.4	58	0.4
R—As reported by the state	16,284	99.7	16,342	100.0
Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)				
A—Adjusted by the analyst	124	0.8	124	0.8
R—As reported by the state	16,218	99.2	16,342	100.0
Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)				
A—Adjusted by the analyst	358	2.2	358	2.2
R—As reported by the state	15,984	97.8	16,342	100.0
Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	16,333	99.9	16,342	100.0
Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)				
A—Adjusted by the analyst	7	#	7	#
R—As reported by the state	16,335	100.0	16,342	100.0
Flag - Assets - Sinking Fund (FL_W01)				
A—Adjusted by the analyst	36	0.2	36	0.2
N—Not applicable	1,434	8.8	1,470	9.0
R—As reported by the state	14,872	91.0	16,342	100.0
Flag - Assets - Bond Fund (FL_W31)				
A—Adjusted by the analyst	170	1.0	170	1.0
N—Not applicable	1,434	8.8	1,604	9.8
R—As reported by the state	14,738	90.2	16,342	100.0
Flag - Assets - Other Funds (FL_W61)				
A—Adjusted by the analyst	182	1.1	182	1.1
N—Not applicable	1,434	8.8	1,616	9.9
R—As reported by the state	14,726	90.1	16,342	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 2003, Version 1b.

## 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 2003

State	Revenues							
	Total		Federal		State		Local	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
<b>Total</b>	<b>16,321</b>	<b>21</b>	<b>15,827</b>	<b>515</b>	<b>16,234</b>	<b>108</b>	<b>16,164</b>	<b>178</b>
Alabama	129	0	129	0	128	1	129	0
Alaska	53	0	53	0	53	0	53	0
Arizona	530	1	468	63	527	4	483	48
Arkansas	329	0	328	1	328	1	329	0
California	1,089	0	1,060	29	1,073	16	1,088	1
Colorado	198	0	196	2	197	1	198	0
Connecticut	189	0	187	2	188	1	188	1
Delaware	32	0	32	0	30	2	31	1
District of Columbia	1	0	1	0	0	1	1	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	114	0	112	2	114	0	114	0
Illinois	1,034	0	1,021	13	1,027	7	1,032	2
Indiana	327	0	324	3	326	1	327	0
Iowa	386	0	386	0	386	0	386	0
Kansas	302	0	302	0	302	0	302	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	293	0	256	37	291	2	291	2
Maryland	24	0	24	0	24	0	24	0
Massachusetts	361	16	327	50	361	16	329	48
Michigan	798	0	779	19	798	0	791	7
Minnesota	491	2	475	18	451	42	489	4
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	0	524	0	524	0	524	0
Montana	471	0	457	14	471	0	470	1
Nebraska	535	0	449	86	535	0	535	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	176	0	172	4	176	0	176	0
New Jersey	661	0	629	32	660	1	661	0
New Mexico	89	0	89	0	89	0	89	0
New York	702	0	698	4	701	1	702	0
North Carolina	210	0	210	0	210	0	210	0
North Dakota	247	0	240	7	243	4	247	0
Ohio	841	2	832	11	841	2	813	30
Oklahoma	570	0	570	0	570	0	570	0
Oregon	219	0	216	3	219	0	219	0
Pennsylvania	693	0	671	22	689	4	693	0
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	96	0	93	3	96	0	96	0
South Dakota	174	0	170	4	174	0	174	0
Tennessee	138	0	138	0	138	0	138	0
Texas	1,236	0	1,229	7	1,236	0	1,208	28
Utah	53	0	50	3	52	1	52	1
Vermont	332	0	260	72	332	0	328	4
Virginia	134	0	133	1	134	0	134	0
Washington	296	0	294	2	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 2003, Version 1b.

## 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 2003

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
<b>Total</b>	<b>16,301</b>	<b>41</b>	<b>16,108</b>	<b>234</b>	<b>16,284</b>	<b>58</b>	<b>14,436</b>	<b>1,906</b>
Alabama	129	0	129	0	129	0	129	0
Alaska	53	0	53	0	53	0	50	3
Arizona	531	0	525	6	531	0	280	251
Arkansas	329	0	329	0	329	0	315	14
California	1,087	2	1,068	21	1,082	7	986	103
Colorado	198	0	195	3	198	0	182	16
Connecticut	180	9	179	10	179	10	168	21
Delaware	32	0	31	1	32	0	26	6
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	195	1	196	0	184	12
Hawaii	1	0	1	0	1	0	1	0
Idaho	114	0	114	0	114	0	110	4
Illinois	1,033	1	1,025	9	1,029	5	912	122
Indiana	327	0	325	2	327	0	301	26
Iowa	386	0	386	0	386	0	379	7
Kansas	302	0	302	0	302	0	302	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	293	0	266	27	293	0	217	76
Maryland	24	0	24	0	24	0	24	0
Massachusetts	360	17	329	48	359	18	320	57
Michigan	798	0	798	0	798	0	671	127
Minnesota	491	2	475	18	489	4	397	96
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	0	524	0	524	0	523	1
Montana	471	0	463	8	471	0	324	147
Nebraska	535	0	530	5	534	1	359	176
Nevada	17	0	17	0	17	0	17	0
New Hampshire	176	0	173	3	176	0	153	23
New Jersey	661	0	654	7	661	0	598	63
New Mexico	89	0	89	0	89	0	89	0
New York	702	0	701	1	702	0	675	27
North Carolina	210	0	210	0	210	0	189	21
North Dakota	247	0	242	5	247	0	205	42
Ohio	841	2	811	32	841	2	737	106
Oklahoma	570	0	570	0	570	0	565	5
Oregon	219	0	217	2	219	0	187	32
Pennsylvania	693	0	691	2	693	0	584	109
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	96	0	96	0	96	0	89	7
South Dakota	174	0	173	1	174	0	166	8
Tennessee	138	0	138	0	138	0	136	2
Texas	1,236	0	1,235	1	1,236	0	1,181	55
Utah	53	0	53	0	53	0	42	11
Vermont	326	6	314	18	323	9	214	118
Virginia	133	1	132	2	133	1	132	2
Washington	296	0	296	0	296	0	291	5
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	429	1	429	1	429	1	425	5
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 2003, Version 1b.

## 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 2003

State	Expenditures							
	Total		Non-elementary/secondary		Capital outlay		Membership	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
<b>Total</b>	<b>16,330</b>	<b>12</b>	<b>9,608</b>	<b>6,734</b>	<b>15,075</b>	<b>1,267</b>	<b>15,198</b>	<b>1,144</b>
Alabama	129	0	129	0	129	0	128	1
Alaska	53	0	52	1	52	1	53	0
Arizona	531	0	223	308	228	303	510	21
Arkansas	329	0	107	222	328	1	314	15
California	1,089	0	680	409	1,053	36	1,024	65
Colorado	198	0	92	106	195	3	178	20
Connecticut	185	4	149	40	183	6	181	8
Delaware	32	0	19	13	29	3	30	2
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	64	3	67	0	67	0
Georgia	196	0	121	75	196	0	180	16
Hawaii	1	0	1	0	1	0	1	0
Idaho	114	0	34	80	113	1	114	0
Illinois	1,034	0	493	541	1,023	11	890	144
Indiana	327	0	287	40	327	0	303	24
Iowa	386	0	170	216	386	0	371	15
Kansas	302	0	67	235	302	0	302	0
Kentucky	176	0	166	10	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	293	0	161	132	230	63	227	66
Maryland	24	0	24	0	24	0	24	0
Massachusetts	373	4	161	216	333	44	329	48
Michigan	798	0	526	272	735	63	736	62
Minnesota	491	2	371	122	481	12	417	76
Mississippi	152	0	112	40	152	0	152	0
Missouri	524	0	519	5	523	1	522	2
Montana	471	0	179	292	364	107	442	29
Nebraska	535	0	49	486	432	103	503	32
Nevada	17	0	14	3	17	0	17	0
New Hampshire	176	0	47	129	163	13	162	14
New Jersey	661	0	400	261	651	10	617	44
New Mexico	89	0	73	16	89	0	89	0
New York	702	0	656	46	702	0	701	1
North Carolina	210	0	112	98	125	85	210	0
North Dakota	247	0	41	206	233	14	217	30
Ohio	841	2	564	279	794	49	726	117
Oklahoma	570	0	367	203	545	25	541	29
Oregon	219	0	115	104	206	13	197	22
Pennsylvania	693	0	554	139	680	13	588	105
Rhode Island	36	0	28	8	36	0	36	0
South Carolina	96	0	89	7	96	0	85	11
South Dakota	174	0	70	104	170	4	171	3
Tennessee	138	0	126	12	138	0	137	1
Texas	1,236	0	642	594	1,014	222	1,215	21
Utah	53	0	40	13	50	3	51	2
Vermont	332	0	35	297	283	49	240	92
Virginia	134	0	114	20	133	1	132	2
Washington	296	0	148	148	290	6	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	264	166	428	2	426	4
Wyoming	48	0	31	17	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 2003, Version 1b.

## 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 2003

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,342</b>	<b>\$0</b>	<b>\$5,591,339,000</b>	<b>\$12,150,770</b>
Alabama	129	699,000	130,020,000	12,878,829
Alaska	53	75,000	132,123,000	6,663,283
Arizona	531	0	231,846,000	5,466,153
Arkansas	329	51,000	112,148,000	3,302,769
California	1,089	0	1,545,394,000	18,735,017
Colorado	198	1,000	380,052,000	16,069,717
Connecticut	189	0	173,696,000	21,814,740
Delaware	32	0	65,804,000	11,563,281
District of Columbia	1	961,462,000	961,462,000	961,462,000
Florida	67	1,451,000	1,241,872,000	132,893,896
Georgia	196	141,000	572,193,000	30,209,872
Hawaii	1	35,182,000	35,182,000	35,182,000
Idaho	114	5,000	110,031,000	4,644,140
Illinois	1,034	0	1,756,996,000	11,228,185
Indiana	327	2,000	110,800,000	9,470,798
Iowa	386	20,000	147,201,000	5,428,516
Kansas	302	218,000	126,671,000	4,503,268
Kentucky	176	313,000	379,131,000	8,317,955
Louisiana	66	1,637,000	224,942,000	31,822,091
Maine	293	0	58,601,000	3,839,184
Maryland	24	10,092,000	1,308,034,000	200,519,500
Massachusetts	377	0	590,943,000	16,237,966
Michigan	798	0	246,284,000	7,397,929
Minnesota	493	0	116,845,000	3,991,341
Mississippi	152	407,000	87,328,000	6,733,000
Missouri	524	187,000	216,184,000	8,332,445
Montana	471	0	26,424,000	1,020,200
Nebraska	535	1,000	210,884,000	2,796,738
Nevada	17	705,000	1,272,959,000	102,871,765
New Hampshire	176	19,000	51,407,000	5,510,438
New Jersey	661	19,000	141,474,000	16,488,191
New Mexico	89	68,000	95,644,000	3,790,225
New York	702	271,000	5,591,339,000	25,688,610
North Carolina	210	2,000	394,272,000	14,709,314
North Dakota	247	23,000	71,393,000	1,822,846
Ohio	843	0	348,110,000	10,786,707
Oklahoma	570	38,000	137,542,000	2,789,607
Oregon	219	5,000	245,493,000	8,385,922
Pennsylvania	693	63,000	701,504,000	16,907,929
Rhode Island	36	650,000	98,072,000	25,162,417
South Carolina	96	685,000	225,907,000	25,129,167
South Dakota	174	43,000	90,266,000	2,808,644
Tennessee	138	482,000	441,169,000	19,836,232
Texas	1,236	0	1,137,126,000	14,660,875
Utah	53	0	170,317,000	18,988,925
Vermont	332	0	18,747,000	1,783,407
Virginia	134	1,331,000	1,292,917,000	42,669,634
Washington	296	4,000	222,953,000	8,543,578
West Virginia	55	1,339,000	100,098,000	12,916,164
Wisconsin	430	364,000	252,333,000	8,695,170
Wyoming	48	354,000	64,154,000	8,098,604

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2003, Version 1b.

## 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 2003

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,342</b>	<b>\$0</b>	<b>\$6,111,619,000</b>	<b>\$13,098,413</b>
Alabama	129	0	253,660,000	22,999,853
Alaska	53	400,000	232,053,000	15,346,623
Arizona	531	0	264,853,000	6,161,435
Arkansas	329	0	99,383,000	5,405,222
California	1,089	0	4,608,751,000	30,870,309
Colorado	198	0	305,314,000	13,713,227
Connecticut	189	0	228,943,000	13,216,561
Delaware	32	0	116,969,000	25,589,688
District of Columbia	1	†	†	†
Florida	67	1,736,000	1,398,809,000	129,688,672
Georgia	196	552,000	525,230,000	33,427,036
Hawaii	1	1,873,318,000	1,873,318,000	1,873,318,000
Idaho	114	63,000	96,770,000	8,719,491
Illinois	1,034	0	1,478,169,000	6,188,278
Indiana	327	0	261,951,000	13,993,777
Iowa	386	172,000	152,873,000	5,115,824
Kansas	302	149,000	244,514,000	7,939,275
Kentucky	176	706,000	349,114,000	16,501,881
Louisiana	66	4,631,000	239,011,000	39,984,621
Maine	293	0	23,090,000	2,983,645
Maryland	24	7,248,000	611,834,000	138,225,125
Massachusetts	377	0	328,667,000	12,619,714
Michigan	798	1,000	1,176,357,000	14,076,080
Minnesota	493	0	465,533,000	12,506,590
Mississippi	152	926,000	94,882,000	11,542,441
Missouri	524	84,000	202,962,000	5,146,313
Montana	471	2,000	32,168,000	1,174,669
Nebraska	535	1,000	145,393,000	1,642,458
Nevada	17	655,000	497,223,000	49,288,529
New Hampshire	176	29,000	73,707,000	5,440,176
New Jersey	661	0	758,974,000	12,417,924
New Mexico	89	1,134,000	484,466,000	21,409,202
New York	702	0	6,111,619,000	24,944,282
North Carolina	210	160,000	578,628,000	28,848,257
North Dakota	247	0	29,355,000	1,241,486
Ohio	843	0	380,834,000	9,541,509
Oklahoma	570	56,000	138,639,000	3,987,342
Oregon	219	50,000	187,554,000	10,721,781
Pennsylvania	693	0	1,020,091,000	9,995,205
Rhode Island	36	208,000	199,593,000	19,811,028
South Carolina	96	50,000	225,076,000	28,770,323
South Dakota	174	4,000	39,019,000	1,888,368
Tennessee	138	1,054,000	314,156,000	19,194,993
Texas	1,236	10,000	367,529,000	11,351,939
Utah	53	0	228,702,000	30,428,170
Vermont	332	6,000	27,195,000	2,346,759
Virginia	134	1,317,000	306,914,000	30,505,373
Washington	296	113,000	241,802,000	18,021,176
West Virginia	55	5,711,000	138,711,000	27,633,600
Wisconsin	430	11,000	683,126,000	10,843,163
Wyoming	48	429,000	83,536,000	10,191,646

† 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 2003, Version 1b.



## 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 2003

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,342</b>	<b>\$0</b>	<b>\$1,437,401,000</b>	<b>\$2,265,885</b>
Alabama	129	56,000	65,632,000	4,400,806
Alaska	53	65,000	49,899,000	4,894,774
Arizona	531	0	56,080,000	1,481,333
Arkansas	329	0	26,809,000	1,156,581
California	1,089	0	824,683,000	5,321,997
Colorado	198	0	68,940,000	2,021,308
Connecticut	189	0	52,537,000	1,907,402
Delaware	32	29,000	14,143,000	2,958,406
District of Columbia	1	152,599,000	152,599,000	152,599,000
Florida	67	1,507,000	335,837,000	29,206,015
Georgia	196	237,000	69,171,000	5,367,209
Hawaii	1	170,377,000	170,377,000	170,377,000
Idaho	114	0	13,147,000	1,425,702
Illinois	1,034	0	602,702,000	1,565,497
Indiana	327	0	54,537,000	1,788,963
Iowa	386	61,000	26,899,000	789,347
Kansas	302	10,000	49,101,000	1,030,305
Kentucky	176	84,000	45,700,000	2,862,125
Louisiana	66	976,000	94,142,000	11,198,152
Maine	293	0	8,405,000	558,075
Maryland	24	3,137,000	143,103,000	23,796,167
Massachusetts	377	0	97,365,000	1,889,886
Michigan	798	0	236,429,000	1,701,401
Minnesota	493	0	57,443,000	968,783
Mississippi	152	275,000	30,898,000	3,177,000
Missouri	524	19,000	65,361,000	1,068,191
Montana	471	0	8,905,000	364,796
Nebraska	535	0	49,185,000	422,170
Nevada	17	129,000	122,989,000	11,284,647
New Hampshire	176	0	13,345,000	575,534
New Jersey	661	0	65,928,000	1,224,912
New Mexico	89	37,000	58,432,000	4,309,135
New York	702	0	1,437,401,000	3,701,815
North Carolina	210	1,000	66,067,000	4,281,162
North Dakota	247	0	10,510,000	510,215
Ohio	843	0	139,462,000	1,330,912
Oklahoma	570	6,000	48,260,000	989,428
Oregon	219	0	47,612,000	1,860,420
Pennsylvania	693	0	283,834,000	2,091,328
Rhode Island	36	39,000	32,668,000	3,028,083
South Carolina	96	0	38,899,000	5,576,625
South Dakota	174	0	14,985,000	853,437
Tennessee	138	163,000	109,676,000	4,409,036
Texas	1,236	0	205,044,000	2,768,869
Utah	53	0	41,947,000	5,002,736
Vermont	332	0	5,822,000	240,831
Virginia	134	0	66,801,000	5,214,299
Washington	296	0	48,581,000	2,373,206
West Virginia	55	788,000	28,505,000	4,863,091
Wisconsin	430	0	164,362,000	1,232,591
Wyoming	48	45,000	10,316,000	1,756,417

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2003, Version 1b.

## 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 2003

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,342</b>	<b>\$0</b>	<b>\$13,140,359,000</b>	<b>\$27,515,068</b>
Alabama	129	1,109,000	449,312,000	40,279,488
Alaska	53	540,000	414,075,000	26,904,679
Arizona	531	0	538,798,000	13,108,921
Arkansas	329	652,000	238,340,000	9,864,571
California	1,089	5,000	6,978,828,000	54,927,323
Colorado	198	114,000	715,561,000	31,804,253
Connecticut	189	121,000	353,856,000	36,938,704
Delaware	32	42,000	196,916,000	40,111,375
District of Columbia	1	1,114,061,000	1,114,061,000	1,114,061,000
Florida	67	7,979,000	2,976,518,000	291,788,582
Georgia	196	1,946,000	1,139,910,000	69,004,117
Hawaii	1	2,078,877,000	2,078,877,000	2,078,877,000
Idaho	114	83,000	207,976,000	14,789,333
Illinois	1,034	62,000	3,837,867,000	18,981,959
Indiana	327	330,000	415,778,000	25,253,538
Iowa	386	1,100,000	326,973,000	11,333,687
Kansas	302	667,000	418,629,000	13,472,848
Kentucky	176	1,341,000	773,945,000	27,681,960
Louisiana	66	9,958,000	529,221,000	83,004,864
Maine	293	1,000	90,096,000	7,380,904
Maryland	24	28,231,000	1,717,136,000	362,540,792
Massachusetts	377	0	1,016,975,000	30,747,565
Michigan	798	101,000	1,659,070,000	23,175,410
Minnesota	493	0	639,821,000	17,466,714
Mississippi	152	2,255,000	213,108,000	21,452,441
Missouri	524	442,000	484,507,000	14,546,948
Montana	471	2,000	66,620,000	2,559,665
Nebraska	535	6,000	405,462,000	4,861,366
Nevada	17	1,489,000	1,893,171,000	163,444,941
New Hampshire	176	81,000	138,459,000	11,526,148
New Jersey	661	45,000	930,827,000	30,131,027
New Mexico	89	1,360,000	638,542,000	29,508,562
New York	702	306,000	13,140,359,000	54,334,707
North Carolina	210	207,000	1,038,967,000	47,838,733
North Dakota	247	51,000	107,484,000	3,574,547
Ohio	843	0	784,024,000	21,659,128
Oklahoma	570	329,000	311,873,000	7,766,377
Oregon	219	55,000	480,659,000	20,968,123
Pennsylvania	693	73,000	2,005,429,000	28,994,462
Rhode Island	36	2,764,000	326,928,000	48,001,528
South Carolina	96	735,000	485,956,000	59,476,115
South Dakota	174	100,000	143,237,000	5,550,448
Tennessee	138	1,850,000	865,001,000	43,440,261
Texas	1,236	10,000	1,709,699,000	28,781,683
Utah	53	71,000	425,717,000	54,419,830
Vermont	332	10,000	41,801,000	4,370,997
Virginia	134	3,156,000	1,666,632,000	78,389,306
Washington	296	119,000	513,336,000	28,937,959
West Virginia	55	8,820,000	267,314,000	45,412,855
Wisconsin	430	802,000	1,099,821,000	20,770,923
Wyoming	48	1,987,000	115,826,000	20,046,667

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2003, Version 1b.

## 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 2003

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,342</b>	<b>\$0</b>	<b>\$10,072,803,000</b>	<b>\$14,521,337</b>
Alabama	129	453,000	240,639,000	21,838,070
Alaska	53	270,000	232,179,000	14,406,132
Arizona	531	0	242,174,000	5,603,367
Arkansas	329	166,000	110,422,000	5,383,076
California	1,089	0	3,699,595,000	27,145,604
Colorado	198	0	375,997,000	16,003,763
Connecticut	189	0	195,614,000	19,738,571
Delaware	32	0	131,310,000	21,670,094
District of Columbia	1	473,414,000	473,414,000	473,414,000
Florida	67	3,639,000	1,585,259,000	143,620,866
Georgia	196	0	601,668,000	37,514,888
Hawaii	1	888,473,000	888,473,000	888,473,000
Idaho	114	29,000	118,900,000	8,109,070
Illinois	1,034	0	2,152,692,000	10,067,633
Indiana	327	0	211,975,000	14,650,664
Iowa	386	89,000	169,066,000	5,588,666
Kansas	302	288,000	203,947,000	6,848,970
Kentucky	176	760,000	403,467,000	15,275,432
Louisiana	66	4,865,000	285,095,000	45,599,864
Maine	293	0	55,118,000	4,283,601
Maryland	24	15,756,000	942,679,000	197,440,792
Massachusetts	377	0	536,070,000	17,297,156
Michigan	798	45,000	884,202,000	10,936,664
Minnesota	493	0	343,019,000	8,882,118
Mississippi	152	1,084,000	108,428,000	11,198,638
Missouri	524	169,000	240,868,000	7,801,496
Montana	471	0	42,978,000	1,458,820
Nebraska	535	0	195,061,000	2,644,708
Nevada	17	681,000	919,269,000	82,744,706
New Hampshire	176	0	85,579,000	6,362,636
New Jersey	661	0	438,976,000	15,490,755
New Mexico	89	411,000	333,055,000	13,927,764
New York	702	0	10,072,803,000	35,403,360
North Carolina	210	164,000	487,449,000	26,630,371
North Dakota	247	0	52,411,000	1,816,680
Ohio	843	0	414,074,000	10,740,992
Oklahoma	570	183,000	144,529,000	3,786,972
Oregon	219	0	252,622,000	11,225,639
Pennsylvania	693	0	834,962,000	14,844,195
Rhode Island	36	1,860,000	166,509,000	26,991,667
South Carolina	96	488,000	239,500,000	30,088,208
South Dakota	174	0	75,099,000	2,870,575
Tennessee	138	974,000	503,041,000	26,243,486
Texas	1,236	0	907,062,000	14,707,882
Utah	53	11,000	212,595,000	28,544,528
Vermont	332	0	25,220,000	1,996,985
Virginia	134	0	936,061,000	42,248,440
Washington	296	90,000	240,605,000	14,636,780
West Virginia	55	4,893,000	146,254,000	25,825,382
Wisconsin	430	0	598,937,000	11,266,949
Wyoming	48	1,011,000	65,204,000	9,863,479

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2003, Version 1b.

## 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 2003

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,342</b>	<b>\$0</b>	<b>\$2,831,325,000</b>	<b>\$8,183,494</b>
Alabama	129	607,000	135,915,000	11,794,279
Alaska	53	256,000	148,153,000	9,699,094
Arizona	531	3,000	158,493,000	4,041,362
Arkansas	329	238,000	86,452,000	2,959,739
California	1,089	0	2,438,808,000	15,638,508
Colorado	198	57,000	329,705,000	10,857,379
Connecticut	189	0	106,917,000	10,366,571
Delaware	32	43,000	71,282,000	11,911,781
District of Columbia	1	406,078,000	406,078,000	406,078,000
Florida	67	3,116,000	888,382,000	88,630,313
Georgia	196	917,000	287,702,000	18,448,500
Hawaii	1	521,929,000	521,929,000	521,929,000
Idaho	114	31,000	66,281,000	4,476,175
Illinois	1,034	0	1,140,844,000	6,127,974
Indiana	327	38,000	166,087,000	8,724,049
Iowa	386	237,000	82,369,000	3,130,573
Kansas	302	281,000	145,676,000	3,960,560
Kentucky	176	507,000	301,480,000	8,373,710
Louisiana	66	3,677,000	151,320,000	24,931,167
Maine	293	1,000	26,063,000	1,942,478
Maryland	24	9,776,000	462,525,000	109,617,958
Massachusetts	377	0	330,332,000	9,135,637
Michigan	798	9,000	646,816,000	7,703,387
Minnesota	493	0	161,581,000	4,390,621
Mississippi	152	122,000	70,446,000	6,350,454
Missouri	524	131,000	203,690,000	4,455,193
Montana	471	4,000	21,025,000	817,036
Nebraska	535	0	121,265,000	1,277,028
Nevada	17	739,000	514,401,000	45,166,765
New Hampshire	176	8,000	32,763,000	3,238,841
New Jersey	661	23,000	322,076,000	9,802,828
New Mexico	89	524,000	209,117,000	9,569,674
New York	702	2,000	2,831,325,000	14,298,573
North Carolina	210	43,000	260,283,000	13,242,595
North Dakota	247	8,000	25,565,000	969,372
Ohio	843	0	286,980,000	7,379,547
Oklahoma	570	86,000	109,923,000	2,459,661
Oregon	219	15,000	151,153,000	7,060,073
Pennsylvania	693	13,000	548,727,000	8,484,799
Rhode Island	36	718,000	114,344,000	14,603,528
South Carolina	96	264,000	136,062,000	18,034,667
South Dakota	174	2,000	42,946,000	1,698,092
Tennessee	138	404,000	278,191,000	12,441,710
Texas	1,236	4,000	553,535,000	8,431,096
Utah	53	10,000	102,383,000	13,351,057
Vermont	332	0	12,995,000	1,039,720
Virginia	134	0	540,386,000	23,763,679
Washington	296	50,000	158,806,000	8,494,456
West Virginia	55	2,850,000	74,618,000	13,852,491
Wisconsin	430	0	373,750,000	6,412,937
Wyoming	48	639,000	38,354,000	6,088,979

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2003, Version 1b.

## 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 2003

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,342</b>	<b>\$0</b>	<b>\$357,663,000</b>	<b>\$951,467</b>
Alabama	129	103,000	27,316,000	2,463,744
Alaska	53	0	11,407,000	842,660
Arizona	531	0	20,532,000	496,277
Arkansas	329	0	7,173,000	443,562
California	1,089	0	215,836,000	1,564,003
Colorado	198	0	19,381,000	926,303
Connecticut	189	0	13,039,000	1,152,254
Delaware	32	0	5,298,000	1,283,906
District of Columbia	1	22,825,000	22,825,000	22,825,000
Florida	67	351,000	123,704,000	11,942,910
Georgia	196	0	41,306,000	2,982,092
Hawaii	1	78,689,000	78,689,000	78,689,000
Idaho	114	0	6,932,000	569,474
Illinois	1,034	0	180,671,000	560,985
Indiana	327	0	13,107,000	965,716
Iowa	386	0	14,678,000	691,751
Kansas	302	10,000	13,839,000	538,159
Kentucky	176	52,000	28,037,000	1,307,222
Louisiana	66	559,000	27,584,000	4,735,697
Maine	293	0	2,110,000	202,464
Maryland	24	1,256,000	65,183,000	15,109,792
Massachusetts	377	0	32,367,000	835,631
Michigan	798	0	43,548,000	570,525
Minnesota	493	0	15,990,000	582,815
Mississippi	152	113,000	13,648,000	1,260,546
Missouri	524	0	17,961,000	554,355
Montana	471	0	3,498,000	92,352
Nebraska	535	0	14,187,000	201,389
Nevada	17	32,000	47,852,000	4,320,941
New Hampshire	176	0	4,361,000	311,330
New Jersey	661	0	23,985,000	767,396
New Mexico	89	29,000	23,068,000	1,222,921
New York	702	0	357,663,000	1,195,752
North Carolina	210	0	41,250,000	2,313,457
North Dakota	247	0	3,794,000	217,729
Ohio	843	0	29,370,000	633,423
Oklahoma	570	0	18,198,000	463,379
Oregon	219	0	13,390,000	645,881
Pennsylvania	693	0	71,912,000	920,488
Rhode Island	36	26,000	10,251,000	1,173,750
South Carolina	96	0	28,027,000	2,702,771
South Dakota	174	0	5,433,000	223,494
Tennessee	138	0	45,610,000	1,982,174
Texas	1,236	0	74,060,000	1,190,028
Utah	53	0	22,365,000	2,535,208
Vermont	332	0	1,613,000	85,253
Virginia	134	0	66,144,000	2,706,291
Washington	296	0	14,453,000	1,209,034
West Virginia	55	454,000	15,108,000	2,394,800
Wisconsin	430	0	34,529,000	635,763
Wyoming	48	58,000	3,461,000	527,458

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2003, Version 1b.

## 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 2003

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,342</b>	<b>\$0</b>	<b>\$13,261,791,000</b>	<b>\$23,656,298</b>
Alabama	129	1,163,000	403,870,000	36,096,093
Alaska	53	526,000	391,739,000	24,947,887
Arizona	531	5,000	398,106,000	10,141,006
Arkansas	329	404,000	204,047,000	8,786,377
California	1,089	0	6,354,239,000	44,348,115
Colorado	198	57,000	723,655,000	27,787,444
Connecticut	189	0	312,889,000	31,257,397
Delaware	32	43,000	207,890,000	34,865,781
District of Columbia	1	902,317,000	902,317,000	902,317,000
Florida	67	7,514,000	2,597,345,000	244,194,090
Georgia	196	1,788,000	924,738,000	58,945,480
Hawaii	1	1,489,091,000	1,489,091,000	1,489,091,000
Idaho	114	60,000	192,113,000	13,154,719
Illinois	1,034	0	3,474,207,000	16,756,592
Indiana	327	38,000	391,169,000	24,340,428
Iowa	386	606,000	266,113,000	9,410,990
Kansas	302	579,000	363,462,000	11,347,689
Kentucky	176	1,391,000	732,984,000	24,956,364
Louisiana	66	9,258,000	460,824,000	75,266,727
Maine	293	1,000	83,291,000	6,428,543
Maryland	24	26,788,000	1,470,387,000	322,168,542
Massachusetts	377	0	898,769,000	27,268,424
Michigan	798	62,000	1,574,566,000	19,210,576
Minnesota	493	0	520,409,000	13,855,554
Mississippi	152	2,327,000	192,522,000	18,809,638
Missouri	524	361,000	462,519,000	12,811,044
Montana	471	4,000	64,003,000	2,368,208
Nebraska	535	4,000	330,513,000	4,123,125
Nevada	17	1,458,000	1,481,522,000	132,232,412
New Hampshire	176	8,000	122,565,000	9,912,807
New Jersey	661	23,000	785,037,000	26,060,979
New Mexico	89	964,000	565,240,000	24,720,360
New York	702	2,000	13,261,791,000	50,897,685
North Carolina	210	207,000	788,982,000	42,186,424
North Dakota	247	14,000	81,770,000	3,003,781
Ohio	843	0	730,424,000	18,753,962
Oklahoma	570	304,000	267,106,000	6,710,012
Oregon	219	15,000	417,165,000	18,931,594
Pennsylvania	693	31,000	1,455,601,000	24,249,482
Rhode Island	36	2,641,000	291,104,000	42,768,944
South Carolina	96	757,000	403,589,000	50,825,646
South Dakota	174	8,000	123,478,000	4,792,161
Tennessee	138	1,671,000	826,842,000	40,667,370
Texas	1,236	36,000	1,534,657,000	24,329,006
Utah	53	21,000	333,577,000	44,430,792
Vermont	332	0	39,828,000	3,121,958
Virginia	134	0	1,542,591,000	68,718,410
Washington	296	140,000	413,864,000	24,340,270
West Virginia	55	8,416,000	235,980,000	42,072,673
Wisconsin	430	0	1,007,216,000	18,315,649
Wyoming	48	1,749,000	107,019,000	16,479,917

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2003, Version 1b.

## 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 2003

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,342</b>	<b>\$0</b>	<b>\$1,392,882,000</b>	<b>\$3,095,431</b>
Alabama	129	37,000	52,909,000	3,351,000
Alaska	53	0	120,199,000	4,660,472
Arizona	531	0	55,251,000	1,628,369
Arkansas	329	0	36,461,000	752,310
California	1,089	0	900,485,000	6,741,544
Colorado	198	0	109,336,000	4,147,116
Connecticut	189	0	63,777,000	2,866,058
Delaware	32	0	29,743,000	5,523,906
District of Columbia	1	194,278,000	194,278,000	194,278,000
Florida	67	253,000	419,848,000	43,643,791
Georgia	196	3,000	173,376,000	8,701,439
Hawaii	1	63,049,000	63,049,000	63,049,000
Idaho	114	0	37,674,000	1,630,263
Illinois	1,034	0	487,458,000	2,638,279
Indiana	327	7,000	40,485,000	2,633,884
Iowa	386	14,000	47,608,000	1,189,228
Kansas	302	2,000	17,104,000	780,308
Kentucky	176	13,000	17,656,000	721,653
Louisiana	66	138,000	48,739,000	6,207,652
Maine	293	0	16,218,000	470,020
Maryland	24	800,000	139,546,000	28,118,833
Massachusetts	377	0	75,791,000	1,125,645
Michigan	798	0	363,583,000	3,074,721
Minnesota	493	0	61,944,000	2,488,195
Mississippi	152	34,000	24,254,000	1,759,191
Missouri	524	0	62,835,000	1,463,870
Montana	471	0	10,310,000	161,323
Nebraska	535	0	84,960,000	616,348
Nevada	17	32,000	479,245,000	33,918,235
New Hampshire	176	0	43,041,000	1,220,494
New Jersey	661	0	109,891,000	2,468,451
New Mexico	89	5,000	77,257,000	4,487,708
New York	702	1,000	1,392,882,000	6,409,097
North Carolina	210	0	176,360,000	4,484,105
North Dakota	247	0	13,810,000	327,992
Ohio	843	0	59,107,000	2,770,372
Oklahoma	570	0	19,081,000	538,970
Oregon	219	0	45,645,000	2,767,342
Pennsylvania	693	0	78,612,000	2,688,701
Rhode Island	36	27,000	9,242,000	871,111
South Carolina	96	1,000	130,924,000	9,015,229
South Dakota	174	0	11,995,000	702,569
Tennessee	138	1,000	106,679,000	4,608,333
Texas	1,236	0	192,503,000	3,854,494
Utah	53	0	81,902,000	8,893,075
Vermont	332	0	3,868,000	139,792
Virginia	134	0	174,423,000	7,980,410
Washington	296	0	107,555,000	4,019,530
West Virginia	55	370,000	23,204,000	3,022,418
Wisconsin	430	0	88,056,000	1,705,014
Wyoming	48	137,000	9,975,000	2,298,167

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2003, Version 1b.

## 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 2003

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,342</b>	<b>\$0</b>	<b>\$193,821,000</b>	<b>\$330,940</b>
Alabama	129	16,000	8,692,000	828,209
Alaska	53	0	3,834,000	208,566
Arizona	531	0	6,836,000	105,625
Arkansas	329	0	2,181,000	76,003
California	1,089	0	193,821,000	1,186,931
Colorado	198	0	15,339,000	268,040
Connecticut	189	0	5,772,000	184,921
Delaware	32	0	3,504,000	408,156
District of Columbia	1	9,368,000	9,368,000	9,368,000
Florida	67	0	92,485,000	6,344,761
Georgia	196	0	21,610,000	333,622
Hawaii	1	50,252,000	50,252,000	50,252,000
Idaho	114	0	1,872,000	41,684
Illinois	1,034	0	51,801,000	122,534
Indiana	327	0	5,548,000	190,972
Iowa	386	0	4,830,000	46,062
Kansas	302	0	994,000	15,699
Kentucky	176	0	2,705,000	297,739
Louisiana	66	3,000	5,008,000	381,106
Maine	293	0	2,016,000	68,836
Maryland	24	17,000	5,134,000	970,833
Massachusetts	377	0	5,031,000	109,698
Michigan	798	0	21,505,000	488,409
Minnesota	493	0	24,912,000	671,333
Mississippi	152	0	1,924,000	78,908
Missouri	524	0	14,105,000	302,042
Montana	471	0	639,000	10,769
Nebraska	535	0	1,660,000	8,228
Nevada	17	0	6,947,000	913,471
New Hampshire	176	0	1,055,000	34,295
New Jersey	661	0	7,456,000	262,083
New Mexico	89	0	5,041,000	250,978
New York	702	0	143,253,000	461,339
North Carolina	210	0	6,759,000	220,829
North Dakota	247	0	1,891,000	25,219
Ohio	843	0	15,133,000	322,955
Oklahoma	570	0	24,990,000	332,772
Oregon	219	0	14,985,000	156,251
Pennsylvania	693	0	61,691,000	255,229
Rhode Island	36	0	4,590,000	611,194
South Carolina	96	0	5,641,000	674,740
South Dakota	174	0	1,065,000	21,874
Tennessee	138	0	8,627,000	489,239
Texas	1,236	0	26,839,000	224,037
Utah	53	0	14,505,000	1,341,566
Vermont	332	0	642,000	12,003
Virginia	134	0	15,716,000	472,313
Washington	296	0	6,270,000	129,088
West Virginia	55	3,000	9,552,000	595,618
Wisconsin	430	0	22,910,000	169,644
Wyoming	48	0	1,136,000	47,708

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2003, Version 1b.



## 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 2003

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,342</b>	<b>\$0</b>	<b>\$15,233,917,000</b>	<b>\$28,398,919</b>
Alabama	129	1,413,000	471,711,000	41,076,992
Alaska	53	558,000	528,943,000	30,382,811
Arizona	531	5,000	470,406,000	12,377,043
Arkansas	329	498,000	252,263,000	9,868,419
California	1,089	4,000	7,554,624,000	54,866,745
Colorado	198	62,000	827,039,000	33,762,773
Connecticut	189	0	343,611,000	35,825,175
Delaware	32	43,000	220,609,000	42,401,500
District of Columbia	1	1,105,963,000	1,105,963,000	1,105,963,000
Florida	67	8,600,000	3,008,568,000	301,196,149
Georgia	196	2,120,000	1,131,938,000	68,963,179
Hawaii	1	1,602,392,000	1,602,392,000	1,602,392,000
Idaho	114	60,000	197,441,000	15,148,605
Illinois	1,034	13,000	4,159,228,000	20,578,508
Indiana	327	250,000	465,628,000	29,935,572
Iowa	386	1,084,000	337,023,000	11,704,637
Kansas	302	643,000	392,510,000	12,644,834
Kentucky	176	1,428,000	770,624,000	26,707,352
Louisiana	66	9,556,000	507,741,000	83,565,485
Maine	293	1,000	86,836,000	7,351,935
Maryland	24	28,199,000	1,675,750,000	363,854,917
Massachusetts	377	0	1,000,697,000	30,192,037
Michigan	798	85,000	2,005,909,000	24,668,811
Minnesota	493	0	646,658,000	18,378,874
Mississippi	152	2,532,000	220,620,000	21,086,796
Missouri	524	492,000	554,826,000	15,086,796
Montana	471	4,000	67,930,000	2,579,361
Nebraska	535	4,000	427,678,000	4,904,609
Nevada	17	1,518,000	2,107,939,000	177,001,647
New Hampshire	176	55,000	148,835,000	12,060,250
New Jersey	661	61,000	923,035,000	30,169,920
New Mexico	89	1,224,000	652,752,000	29,866,742
New York	702	231,000	15,233,917,000	59,442,313
North Carolina	210	207,000	996,960,000	48,228,771
North Dakota	247	49,000	98,024,000	3,624,607
Ohio	843	0	808,400,000	22,534,458
Oklahoma	570	304,000	290,073,000	7,678,074
Oregon	219	97,000	448,060,000	22,734,082
Pennsylvania	693	47,000	2,039,389,000	30,155,540
Rhode Island	36	2,843,000	303,740,000	45,728,833
South Carolina	96	758,000	554,595,000	62,757,781
South Dakota	174	141,000	141,439,000	5,711,626
Tennessee	138	1,870,000	944,116,000	46,975,877
Texas	1,236	36,000	1,815,578,000	30,486,282
Utah	53	29,000	404,544,000	55,982,075
Vermont	332	12,000	42,175,000	4,340,244
Virginia	134	2,889,000	1,776,771,000	80,199,097
Washington	296	154,000	480,198,000	29,737,794
West Virginia	55	8,884,000	269,978,000	45,898,982
Wisconsin	430	791,000	1,152,989,000	21,228,556
Wyoming	48	1,944,000	112,689,000	19,073,229

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2003, Version 1b.

## Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2003

Variable	Label	Number of districts	Minimum	Maximum	Mean
V33	Fall Membership	16,342	0	1,077,381	2,928
C14	Fed Rev - Thru State - Title I	16,342	\$0	\$502,532,000	\$600,564
C15	Fed Rev - Thru State - Children With Disabilities	16,342	0	202,368,000	446,997
C16	Fed Rev - Thru State - Math, Science, and Teachers	16,342	0	126,925,232	140,362
C17	Fed Rev - Thru State - Safe and Drug Free Schools	16,342	0	7,838,000	21,847
C18	Fed Rev - Thru State - Title V, Part A	16,342	0	14,946,000	34,125
C19	Fed Rev - Thru State - Vocational and Tech Ed	16,342	0	12,728,000	40,308
C20	Fed Rev - Thru State - Other	16,342	0	133,184,000	259,772
C25	Fed Rev - Thru State - Child Nutrition Act	16,342	0	258,513,000	456,077
C36	Fed Rev - Nonspecified	16,342	0	157,566,418	44,465
B10	Fed Rev - Direct - Impact Aid	16,342	0	40,926,000	67,864
B11	Fed Rev - Direct - Bilingual Education	16,342	0	25,963,350	22,445
B12	Fed Rev - Direct - Indian Education	16,342	0	2,071,000	5,390
B13	Fed Rev - Direct - Other	16,342	0	202,372,000	125,669
C01	State Rev - General Formula Assistance	16,342	0	3,834,721,000	8,980,794
C04	State Rev - Staff Improvement Programs	16,342	0	575,084,000	223,743
C05	State Rev - Special Education Programs	16,342	0	898,405,000	841,070
C06	State Rev - Compensatory And Basic Skill	16,342	0	244,703,000	281,806
C07	State Rev - Bilingual Education Programs	16,342	0	116,604,000	35,656
C08	State Rev - Gifted And Talented Programs	16,342	0	91,027,000	32,072
C09	State Rev - Vocational Education Programs	16,342	0	44,670,000	57,579
C10	State Rev - School Lunch Programs	16,342	0	21,546,000	24,980
C11	State Rev - Capital Outlay And Debt Service	16,342	0	204,205,000	634,153
C12	State Rev - Transportation Programs	16,342	0	84,855,000	225,248
C13	State Rev - Other Programs	16,342	0	1,003,276,000	1,164,195
C35	State Rev - Nonspecified	16,342	0	363,658,000	144,644
C38	State Rev On Behalf - Employee Benefits	16,342	0	122,518,000	424,661
C39	State Rev On Behalf - Not Employee Benefits	16,342	0	12,393,000	27,809
T02	Local Rev - Parent Government Contributions	1,434	0	5,512,933,000	22,668,007
T06	Local Rev - Property Taxes	13,927	0	1,552,917,000	8,753,191
T09	Local Rev - General Sales Taxes	13,927	0	146,098,000	179,850
T15	Local Rev - Public Utility Taxes	13,927	0	15,217,000	15,726
T40	Local Rev - Individual And Corporate Income	13,927	0	90,517,000	91,566
T99	Local Rev - All Other Taxes	13,927	0	105,688,000	68,383
D11	Local Rev - From Other School Systems	16,342	0	163,874,000	467,833
D23	Local Rev - From Cities and Counties	16,342	0	311,104,000	266,754
A07	Local Rev - Tuition Fees From Pupils	16,342	0	11,641,000	54,420
A08	Local Rev - Transportation Fees From Pupils	16,342	0	8,348,000	5,216
A09	Local Rev - School Lunch	16,342	0	34,627,000	373,029
A11	Local Rev - Textbook Sales And Rentals	16,342	0	2,101,000	11,012
A13	Local Rev - Student Activity Receipts	16,342	0	81,143,000	173,342
A15	Local Rev - Student Fees, Nonspecified	16,342	0	7,647,000	6,952
A20	Local Rev - Other Sales And Services	16,342	0	32,790,000	66,946
U22	Local Rev - Interest Earnings	16,342	0	58,362,000	177,240
U97	Local Rev - Miscellaneous	16,342	0	222,814,000	628,169
C24	NCES Local Revenue, Census State Revenue	16,342	0	604,193,000	168,114
E13	Current Exp - Instruction	16,342	0	10,072,803,000	14,521,337
V91	Payments To Private Schools	16,342	0	383,006,000	107,372
V92	Payments To Charter Schools	16,342	0	45,753,000	47,516
E17	Current Exp - Support Services - Pupils	16,342	0	303,221,000	1,210,481
E07	Current Exp - Support Services - Instruction	16,342	0	714,007,000	1,131,493
E08	Current Exp - Support Services - General	16,342	0	163,377,000	473,767
E09	Current Exp - Support Services - School	16,342	0	411,985,000	1,328,818
V40	Current Exp - Support Services - Operation	16,342	0	1,003,536,000	2,239,769
V45	Current Exp - Support Services - Student	16,342	0	631,478,000	981,595
V90	Current Exp - Support Services - Business	16,342	0	441,605,000	810,590
V85	Current Exp - Support Services Nonspecific	16,342	0	29,726,000	6,980
E11	Current Exp - Food Services	16,342	0	357,663,000	893,953

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-16. Minimum, maximum, and mean of continuous variables: Fiscal year 2003—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
V60	Current Exp - Enterprise Operations	16,342	0	30,494,000	51,429
V65	Current Exp - Other Elementary/Secondary Ed	16,342	0	11,807,000	6,084
V70	Non-Elsec Exp - Community Services	16,342	0	60,518,000	175,052
V75	Non-Elsec Exp - Adult Education	16,342	0	163,751,000	135,803
V80	Non-Elsec Exp - Other	16,342	0	14,505,000	20,084
F12	Capital Outlay - Construction	16,342	0	1,297,378,000	2,344,876
G15	Capital Outlay - Land And Existing Structures	16,342	0	223,156,000	243,659
K09	Capital Outlay - Instructional Equipment	16,342	0	46,465,000	148,084
K10	Capital Outlay - Other Equipment	16,342	0	119,028,000	328,623
K11	Capital Outlay - Nonspecified Equipment	16,342	0	19,758,000	30,190
L12	Payments To State Governments	16,342	0	139,493,000	72,781
M12	Payments To Local Governments	16,342	0	24,088,000	48,166
Q11	Payments To Other School Systems	16,342	0	382,718,000	508,825
I86	Interest On Debt	16,342	0	279,123,000	686,478
Z32	Total Salaries	16,342	0	7,784,660,000	15,155,202
Z33	Salaries - Instruction	16,342	0	6,509,950,000	10,248,345
V11	Salaries - Support Services - Pupils	16,342	0	222,899,000	849,651
V13	Salaries - Support Services - Instruction	16,342	0	396,713,000	686,880
V15	Salaries - Support Services - General Administration	16,342	0	85,304,000	222,338
V17	Salaries - Support Services - School Administration	16,342	0	320,218,000	986,317
V21	Salaries - Support Services - Operation	16,342	0	432,804,000	887,853
V23	Salaries - Support Services - Student Transportation	16,342	0	67,439,000	368,258
V37	Salaries - Support Services - Business/Central/Other	16,342	0	111,337,000	374,539
V29	Salaries - Food Service	16,342	0	177,625,000	328,368
Z34	Total Employee Benefits	16,342	0	2,532,444,000	4,203,380
V10	Empl Benefits - Instruction	16,342	0	2,240,165,000	2,797,255
V12	Empl Benefits - Support Services - Pupil	16,342	0	66,753,000	222,414
V14	Empl Benefits - Support Services - Instruction Staff	16,342	0	102,152,000	180,365
V16	Empl Benefits - Support Services - General Admin	16,342	0	24,415,000	67,178
V18	Empl Benefits - Support Services - School Admin	16,342	0	92,641,000	265,625
V22	Empl Benefits - Support Services - Operation/Maint	16,342	0	123,871,000	271,576
V24	Empl Benefits - Support Services - Student Transport	16,342	0	24,560,000	116,010
V38	Empl Benefits - Support Services - Business/Central	16,342	0	38,399,000	119,563
V30	Empl Benefits - Food Services	16,342	0	29,299,000	98,875
V32	Empl Benefits - Enterprise Operations	16,342	0	9,974,000	3,402
_19H	Long Term Debt - Outstanding At Beginning of FY	16,342	0	7,987,467,000	13,473,509
_21F	Long Term Debt - Issued During FY	16,342	0	2,877,533,000	2,941,902
_31F	Long Term Debt - Retired During FY	16,342	0	205,913,000	1,593,523
_41F	Long Term Debt - Outstanding At End of FY	16,342	0	9,039,592,000	14,808,324
_61V	Short Term Debt - Outstanding At Beginning of FY	16,342	0	170,551,000	376,117
_66V	Short Term Debt - Outstanding At End Of FY	16,342	0	309,280,000	613,848
W01	Assets - Sinking Fund	14,908	0	491,586,000	632,781
W31	Assets - Bond Fund	14,908	0	2,997,243,000	3,105,977
W61	Assets - Other Funds	14,908	0	2,134,152,000	4,786,818

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2003, Version 1b.



## **Appendix E—Survey Form**



**RETURN TO**

**FAX to  
ESES Branch at 877-574-6549**

**2003 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, D.C. 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, expenditure function and object codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 1990.

**Part I REVENUE**

Amount  
**Omit cents**

**Section A - FROM LOCAL SOURCES**

<b>1.</b> Property taxes (1110, 1140)	T06
<b>2.</b> General sales or gross receipts tax (1120)	T09
<b>3.</b> Public utility taxes (1190)	T15
<b>4.</b> Individual and corporate income taxes (1130)	T40
<b>5.</b> All other taxes (1190)	T99
<b>6.</b> Parent government contributions (dependent school systems only - 1200)	T02
<b>7.</b> Revenue from cities and counties (1200, 1960, 2100, 2200, 2800)	D23
<b>8.</b> Revenue from other school systems (within state - 1320, 1420, 1951; out of state - 1330, 1430, 1952)	D11
<b>9.</b> Tuition fees from pupils and parents (1310, 1340)	A07
<b>10.</b> Transportation fees from pupils and parents (1410, 1440)	A08
<b>11.</b> Textbook sales and rentals (1940)	A11
<b>12.</b> School lunch revenues (1600)	A09
<b>13.</b> Student activity receipts (1700)	A13

<b>Part I REVENUE – Continued</b>	Amount <b>Omit cents</b>
<b>Section A – FROM LOCAL SOURCES – Continued</b>	A20
14. Other sales and service revenues (1800)	U22
15. Interest earnings (1500)	U97
16. Miscellaneous other local revenue (1910, 1920, 1930, 1980, 1990)	C01
<b>Section B – FROM STATE SOURCES (3100, 3200, 3800)</b>	C01
1. General formula assistance	C04
2. Staff improvement programs	C05
3. Special education programs	C06
4. Compensatory and basic skills attainment programs	C07
5. Bilingual education programs	C08
6. Gifted and talented programs	C09
7. Vocational education programs	C10
8. School lunch programs	C11
9. Capital outlay and debt service programs	C12
10. Transportation programs	C13
11. All other revenues from state sources	C14
<b>Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)</b>	C14
1. Title I	C15
2. Children with disabilities – IDEA	C16
3. Math, science and professional development	C17
4. Safe and drug-free schools	C18
5. Title V, Part A	C19
6. Vocational and technical education	C25
7. Child nutrition act – <b>exclude commodities</b>	C20
8. All other federal aid through the state	B10
<b>Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)</b>	B10
1. Impact aid (P.L. 815 and 874)	B11
2. Bilingual education	B12
3. Indian education	B13
4. All other direct federal aid	

**CONTINUE WITH PART II ON PAGE 3** 



**Part II CURRENT OPERATION EXPENDITURE – All amounts paid excluding internal transfers and amounts reported in parts III, IV3–6, VIA3, and IX6–14.**

<b>Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12</b>	Salaries only (Object 100) (1)	Employee benefits only (Object 200) (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, 2800, and 2900)	V37	V38	V90
<b>Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS</b>	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
<b>Section C – NONELEMENTARY-SECONDARY PROGRAMS</b>			V70
12. Community services (3300)			
13. Adult education			V75
14. Other			V80
<b>Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B</b>			V91
15. Payments to private schools (object 563)			
16. Payments to public charter schools			V92

**Part III CAPITAL OUTLAY EXPENDITURES**

	Amount <i>Omit cents</i>
1. Construction (object code 450)	F12
2. Land and existing structures (object codes 710, 720)	G15
3. Instructional equipment (object code 730, function 1000)	K09
4. All other equipment (object code 730, functions 2000, 3000, 4000)	K10

**Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY**

1. Total salaries and wages (object 100 – ALL functions)	Z32
2. Total employee benefit payments (object 200 – ALL functions)	Z34

**CONTINUE WITH PART IV ON PAGE 4** 

<b>Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY – Continued</b>		Amount <i>Omit cents</i>	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 592, 593)		Q11	
4. Payments to state governments (object code 569)		L12	
5. Payments to local governments (object code 920)		M12	
6. Interest on school system indebtedness (object code 830)		I86	
<b>Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)</b>		C38	
1. For employee benefits			
2. All other (textbooks, school bus purchase, etc.)		C39	
<b>Part VI DEBT</b>		19H	
<b>Section A – LONG TERM – Term of more than one year</b>			
1. Outstanding at beginning of the fiscal year			
2. Issued during fiscal year (revenue code 5110)		21F	
3. Retired during fiscal year (object 910)		31F	
4. Outstanding at end of fiscal year (1 plus 2 minus 3)		41F	
<b>Section B – SHORT TERM – Term of one year or less</b>			
1. Outstanding at beginning of fiscal year		61V	
2. Outstanding at end of fiscal year		66V	
<b>Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
<b>Part VIII FALL MEMBERSHIP – October 2002</b>			Membership
Enter the count of pupils enrolled on the school day closest to October 1, 2002			V33
<b>Part IX SPECIAL PROCESSING ITEMS</b>			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		
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		

**CONTINUE WITH PART IX ON PAGE 5** 

**Part IX SPECIAL PROCESSING ITEMS - Continued**

Item	Code	Amount
10. State payment of 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**

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		
	Area code	Number	Extension
Title			

## 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.

- |                                  |                                  |
|----------------------------------|----------------------------------|
| <b>a.</b> General fund           | <b>e.</b> Capital projects funds |
| <b>b.</b> Special revenue funds  | <b>f.</b> Food service fund      |
| <b>c.</b> Federal projects funds | <b>g.</b> Student activity funds |
| <b>d.</b> 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.** Please describe in the "Remarks" section the basis of any estimates or prorations used to report amounts requested on this form.

**4.** Please report "0" in cases of revenues not received, no expenditures made, or no debt or assets. Report "M" if there are values for these items but they cannot be determined because they are missing from your records.

**5.** Contact the Elementary-Secondary Education Statistics Branch, U.S. Census Bureau at 1-800-622-6193 for help with questions.

### 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 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 in item 12. Gross student activity receipts for those funds under control of the custodian of school 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.** Include interest earnings from all funds held by the school system.

**Line 16.** Report receipts from rentals, property sales, private contributions, and refunds from prior year expenditures.

#### 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 handicapped 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 which provide more than staff enhancements - such as materials, resource centers, and equipment. Programs which 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 professional development formula 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 (P.L. 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 P.L. 79-396 and P.L. 89-642. **Report cash payments only -- Exclude the value of donated commodities.**

**Line 8.** 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 (P.L. 81-815) and for maintenance and operation (P.L. 81-874).

**Line 2.** 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 3.** 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.

**Line 4.** Report the total of all other federal grants awarded directly to the local education agency. Include project grants for Handicapped Education (see instructions for Part I-C2), 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, item 3
Payments to the state, cities, counties, or special districts	Part IV, items 4 and 5
Debt service payments	Part IV, item 6 and Part VIA3
State payments on behalf of school systems	Part IX, items 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, 1990.**

### 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, and media, library, audiovisual, television, and computer-assisted instruction 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, 2800, 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 in 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 noninstructional 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.** Expenditure for provision of GED or other classes offered by the local education agency outside the elementary-secondary curriculum.

**Line 14. Other.** All other nonelementary-secondary programs such as any community college programs.

### 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 public 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.

### 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 workmen'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.

**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 which 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.

CONTINUE ON PAGE 

## 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 in 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

Include in section A bonded indebtedness and any other school district interest-bearing debt with a term of more than one year. 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. Exclude accounts payable and other noninterest-bearing obligations.

## 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, 2002

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2002 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 which 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 which 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 which 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 of 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 of 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 which 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 which 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 of 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 of 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 of 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 of the revenues reported in Part V, lines 1 & 2, that were made for nonelementary-secondary programs. See definition for Part II-C.

**Line 24. Capital Outlay.** Report expenditures of the revenues reported in Part V, line 2, that were made for capital outlay. See definitions for Part III.