



U.S. Department of Education
Institute of Education Sciences
NCES 2008-307

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 1989-90 (Fiscal Year 1990)

Final File Version 1a



U.S. Department of Education
Institute of Education Sciences
NCES 2008-307

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 1989-90 (Fiscal Year 1990)

Final File Version 1a

December 2007

Lei Zhou
Education Statistics Services Institute –
MacroSys Research and Technology

Chip Berry
U.S. Census Bureau

Frank Johnson
Project Officer
National Center for
Education Statistics

U.S. Department of Education

Margaret Spellings
Secretary

Institute of Education Sciences

Grover J. Whitehurst
Director

National Center for Education Statistics

Mark Schneider
Commissioner

The National Center for Education Statistics (NCES) is the primary federal entity for collecting, analyzing, and reporting data related to education in the United States and other nations. It fulfills a congressional mandate to collect, collate, analyze, and report full and complete statistics on the condition of education in the United States; conduct and publish reports and specialized analyses of the meaning and significance of such statistics; assist state and local education agencies in improving their statistical systems; and review and report on education activities in foreign countries.

NCES activities are designed to address high-priority education data needs; provide consistent, reliable, complete, and accurate indicators of education status and trends; and report timely, useful, and high-quality data to the U.S. Department of Education, the Congress, the states, other education policymakers, practitioners, data users, and the general public. Unless specifically noted, all information contained herein is in the public domain.

We strive to make our products available in a variety of formats and in language that is appropriate to a variety of audiences. You, as our customer, are the best judge of our success in communicating information effectively. If you have any comments or suggestions about this or any other NCES product or report, we would like to hear from you. Please direct your comments to

National Center for Education Statistics
Institute of Education Sciences
U.S. Department of Education
1990 K Street NW
Washington, DC 20006-5651

December 2007

The NCES World Wide Web Home Page address is <http://nces.ed.gov>.

The NCES World Wide Web Electronic Catalog address is <http://nces.ed.gov/pubsearch>.

This publication is only available online. To download, view, and print the report as a PDF file, go to the NCES World Wide Web Electronic Catalog address shown above.

Suggested Citation

Zhou, L., and Berry, C. (2007). *Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 1989-90 (Fiscal Year 1990)* (NCES 2008-307). 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=2008307>.

Content Contact

Frank Johnson
(202) 502-7362
frank.johnson@ed.gov

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, Pia Peltola, and Sandy Eyster of AIR and Anthony Garofano of Quality Information Partners, Inc.

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.

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

Contents

	Page
Acknowledgments	iii
List of Tables	vi
I. Introduction to the NCES Common Core of Data School District Finance Survey (F-33), School Year 1989-90 (Fiscal Year 1990) Final File Version 1a	1
II. User's Guide	2
A. Methodology	2
B. Accounting and Collection Methods	3
C. Unit Identifiers and Characterization Codes	4
C.1. Identification variables	5
C.2. Other unit characterization codes	7
D. Weights	7
E. Common Core of Data	8
F. Changes to the F-33 Survey	8
G. Data File Formats, Names, and Versions	9
H. State Notes	10
References.....	11
Appendix A—Record Layout and Descriptions of Data Items	A-1
Appendix B—Glossary	B-1
Appendix C—State Notes	C-1
Appendix D—Value Distribution and Field Frequencies	D-1
Appendix E—Survey Form	E-1

List of Tables

Table	Page
1. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 1990	6
2. State abbreviations and FIPS state codes, by state: Fiscal year 1990	8
3. Variable changes in the F-33 survey: Fiscal years 1990 and 1992	9

Appendix D—Value Distribution and Field Frequencies

D-1. Frequencies of categorical variables: Fiscal year 1990	D-3
D-2. Number of districts with zero and nonzero values for revenues, by type of revenue and state: Fiscal year 1990	D-4
D-3. Number of districts with zero and nonzero values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 1990	D-5
D-4. Number of districts with zero and nonzero values for expenditures and membership, by type of expenditure and state: Fiscal year 1990	D-6
D-5. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 1990	D-7
D-6. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 1990	D-8
D-7. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 1990	D-9
D-8. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 1990	D-10
D-9. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 1990	D-11
D-10. Number of districts and minimum, maximum, and mean of districts' current expenditures for support services, by state: Fiscal year 1990	D-12
D-11. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 1990	D-13
D-12. Number of districts and minimum, maximum, and mean of districts' total current expenditures, by state: Fiscal year 1990	D-14
D-13. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 1990	D-15
D-14. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 1990	D-16

List of Tables—Continued

Table	Page
D-15. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 1990	D-17
D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 1990	D-18

I. Introduction to the NCES Common Core of Data School District Finance Survey (F-33), School Year 1989–90 (Fiscal Year 1990) Final File Version 1a

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

This data file is one of several early data files that have been released to the public in the past. NCES is now republishing this data file so that the public can access it through the NCES website.

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 Section 406(b) of the General Education Provisions Act, as amended (20 U.S.C. 1221e-1). 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 1989–90, fiscal year 1990 (FY 90).

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: 1980 Edition* (Barr 1980).² The accounting

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

² The most recent version of the handbook is *Financial Accounting for Local and State School Systems: 2003 Edition* (National Forum on Education Statistics, Core Finance Data Task Force 2003).

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 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 90 CCD School District Finance Survey (F-33) contains 15,931 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. This 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 90 survey cycle, as well as information about changes to the survey that may be important to the user planning longitudinal analyses.

The five appendixes are as follows:

- **Appendix A—Record Layout and Descriptions of Data Items** gives the variable names and labels of the data items discussed throughout the documentation, as well as their location in the data file for the FY 90 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 90 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.

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 adhere strictly 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 when 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).³

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, Texas, and City of Chicago School District in Illinois runs from September 1 through August 31. The fiscal year for Colorado runs from January 1 to December 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 Revenue From Other School Systems (D11) consists 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 Revenue From Cities and Counties (D23) and the expenditure items Payments to State Governments (L12) and Payments to Local Governments (M12). D23 revenue is included in TLOCREV and TOTALREV. L12 and M12 expenditures are included in TOTALEXP.

³ Variable names are included in parentheses following variable labels at first reference. Subsequent references use variable names only.

Missing data

The F-33 data file consists of several data fields from nonfiscal CCD surveys. For example, the School Level Code (SCHLEV) is from the Local Education Agency Universe Survey. If an LEA in the F-33 file is not included in, or can not be matched to, the nonfiscal CCD survey, missing data will occur in one or more of the following fields: the NCES LEA code (LEAID), the Consolidated Metropolitan Statistical Area code (CMSA), and School Level Code (SCHLEV). Missing data in those fields are reported as “M” in the data file.

Although no fiscal 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.

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 90.

Nonsampling error occurs when reporting states use different item definitions than those supplied by 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

Two 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: 1980 Edition* (Barr 1980). 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 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 and Characterization Codes

Five 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 state code (FIPST), the FIPS county number (CONUM), and the Consolidated Metropolitan Statistical Area code (CMSA). In addition to these variables, there is another unit characterization code: the school-level code (SCHLEV).

C.1. Identification variables

LEAID

Of the five identification variables, the NCES local education agency identification code (LEAID) is the most frequently used identifier within this data file. The LEAID code has seven characters: a two-digit state code⁴ 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 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 are zeroed out in educational service agencies, special education districts, and vocational districts where it is determined that these districts provide 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 9-character field:

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

⁴ The two-digit state code is the FIPS state code of the LEA.

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

Table 1. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 1990

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.

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.

The agency type codes are as follows:

- 0 = State government school system
- 5 = Independent school system
- 7 = County-dependent school system
- 8 = City-dependent school system
- 9 = Township-dependent 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 the parent government of a school district, regardless of type. After the 1993 survey cycle, unique identifiers (positions 10 through 14) were added by the Census Bureau to further specify subunits of parent governments of school districts. For some districts, CENSUSID may change across survey cycles due to boundary changes or changes in government control.

FIPS and statistical area variables

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

- *FIPST* is the FIPS state code. Table 2 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.census.gov/geo/www/relate/90appd_a.txt.
- *CMSA* is the Consolidated Metropolitan Statistical Area (CMSA) code. The first two digits are the alternate CMSA FIPS codes. These digits are zeros if the district is not located in a CMSA. The remaining four digits are the Metropolitan Statistical Area (MSA) or the Primary Metropolitan Statistical Area (PMSA) FIPS code.

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.

D. Weights

Weight values (WEIGHT) are assigned to records in the F-33 surveys. Surveys that were universe collections have a weight of “1” assigned to each record. All the F-33 surveys were universe surveys except for FY 91, FY 93, and FY 94 collections.

Table 2. State abbreviations and FIPS state codes, by state: Fiscal year 1990

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.

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. This section only describes the changes made between FY 90 and FY 92. 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 F-33 survey was significantly expanded beginning with the FY 92 survey. In particular, more detailed data were collected for both revenues and expenditures. Also beginning with the FY 92 expansion, some federal revenue detail data were pulled from the data collection associated with the General Education Provisions Act (GEPA). Under section 406(a) of GEPA, the U.S. Department of Education collects data for education-related federal grant programs. These data were used to fill in missing data for federal revenues in many states. These data items included Federal Revenue – Direct – Impact Aid (B10), Federal Revenue – Direct – Bilingual Education (B11), Federal Revenue – Direct – Indian Education (B12), Federal Revenue – Direct – Other (B13), Federal Revenue – Through State – Title I (C14), Federal Revenue – Through State – Children With Disabilities IDEA (C15), Federal Revenue – Through State – Math, Science, and Teacher Quality (C16), Federal Revenue – Through State – Safe and Drug Free Schools (C17), Federal Revenue – Through State – Title V, Part A (C18), Federal Revenue – Through State – Vocational and Tech Education (C19), Federal Revenue – Through State – Other (C20), and Federal Revenue – Nonspecified(C36).

The variable changes from FY 90 to FY 92 are summarized in the table below.

Table 3. Variable changes in the F-33 survey: Fiscal years 1990 and 1992

Variable in fiscal year 1990	Variable(s) in fiscal year 1992
A10	A07+A08+A15
A12	A11+A13+A20
B26	B10+B11+B12+B13
C23	C01+C04+C05+C06+C07+C08+C09+C10+C11+C12+ C13+C35
C26	C14+C15+C16+C17+C18+C19+C20+C36
C27	C38+C39
E27	V35+V40+V45+V50+V55
E15	V85
K12	K09+K10+K11

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal years 1990 and 1992, Version 1a.

G. Data File Formats, Names, and Versions

File formats

Data presented in this release are available in two formats—a SAS dataset and a tab-separated values text file.

File names

The names of the FY 90 releases are as follows:

- Sdf901a.sas7bdat (SAS dataset)
- Sdf901a.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, “90” stands for FY 90, “1” indicates that the file is a final version by NCES, and “a” indicates this is the first version of this file by NCES.

File versions

During development, 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.

This is the first web version of the early F-33 FY 90 final data file that has been released in the past. Therefore, version “1a” is assigned to this data file.

H. State Notes

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

References

- Barr, R. H. (1990). *Financial Accounting for Local and State School Systems* (NCES 79-109). Superintendent of Documents, U.S. Government Printing Office, Washington, DC.
- 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.
- 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 September 17, 2007, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>.

Appendix A—Record Layout and Descriptions of Data Items

Appendix A—Record Layout and Descriptions of Data Items

File name = Sdf901a.txt

Number of variables = 75

Number of observations = 15,931

Release: 1a, December 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 9-DIGIT ID CODE
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.
CMSA	5	Character	CMSA CODE – digits 1 and 2 are “00” or the code for the Consolidated Metropolitan Statistical Area; digits 3-6 are either the PMSA or MSA Code as appropriate.
NAME	6	Character	NAME OF LOCAL EDUCATION AGENCY
STNAME	7	Character	STATE NAME
STABBR	8	Character	STATE ABBREVIATION
SCHLEV	9	Character	SCHOOL LEVEL CODE 01= Elementary school system only 02= Secondary school system only 03= Elementary/secondary school system 05= Vocational or special education school system 06= Nonoperating school system 07= Education service agency
YEAR	10	Character	YEAR OF DATA
V33	11	Numeric	FALL MEMBERSHIP
TOTALREV	12	Numeric	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
TFEDREV	13	Numeric	TOTAL FEDERAL REVENUE (equals C25 + C26 + B26)
C25	14	Numeric	FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
C26	15	Numeric	FEDERAL REVENUE - THRU STATE - ALL OTHERS
B26	16	Numeric	FEDERAL REVENUE - DIRECT - FROM FEDERAL GOVT
TSTREV	17	Numeric	TOTAL STATE REVENUE (equals C23+C27)
C23	18	Numeric	STATE REVENUE - DIRECT - FROM STATE GOVT
C27	19	Numeric	STATE REVENUE - ON BEHALF OF SCHOOL SYSTEM
TLOCREV	20	Numeric	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A09 + A10 + U22 + U97 + A12 + C24)
T02	21	Numeric	LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
T06	22	Numeric	LOCAL REVENUE - PROPERTY TAXES
T09	23	Numeric	LOCAL REVENUE - GENERAL SALES TAXES
T15	24	Numeric	LOCAL REVENUE - PUBLIC UTILITY TAXES
T40	25	Numeric	LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
T99	26	Numeric	LOCAL REVENUE - ALL OTHER TAXES
D11	27	Numeric	LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
D23	28	Numeric	LOCAL REVENUE - FROM CITIES AND COUNTIES
A09	29	Numeric	LOCAL REVENUE - SCHOOL LUNCH

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
A10	30	Numeric	LOCAL REVENUE - TUITION AND TRANSPORTATION
U22	31	Numeric	LOCAL REVENUE - INTEREST EARNINGS
U97	32	Numeric	LOCAL REVENUE - MISCELLANEOUS
A12	33	Numeric	LOCAL REVENUE - OTHER SALES AND SERVICE
C24	34	Numeric	NCES LOCAL REVENUE, CENSUS STATE REVENUE
TOTALEXP	35	Numeric	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86)
TCURINST	36	Numeric	TOTAL CURRENT EXPENDITURES - INSTRUCTION (equals E13 + J12 + J13)
E13	37	Numeric	CURRENT EXPENDITURES - INSTRUCTION
TCURSSVC	38	Numeric	TOTAL CURRENT EXPENDITURES - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + E15 + E27 + J11 + J15)
E17	39	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
E07	40	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
E08	41	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
E09	42	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
E15	43	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - NOT INCLUDED IN ITEM 39-42
E27	44	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - OTHER
TCUROTH	45	Numeric	TOTAL CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY (equals E11 + E10A)
E11	46	Numeric	CURRENT EXPENDITURES - FOOD SERVICES
E10A	47	Numeric	IMPUTED TO TCUROTH
TNONELSE	48	Numeric	TOTAL NON-ELEMENTARY/SECONDARY EXPENDITURES
J10	49	Numeric	STATE PAYMENT ON BEHALF - RETIREMENT SYSTEM - OTHER
J11	50	Numeric	TRANSFER TO OWN RETIREMENT SYSTEM - SUPPORT SERVICES
E10B	51	Numeric	IMPUTED TO TNONELSE
J12	52	Numeric	TRANSFER TO OWN RETIREMENT SYSTEM - INSTRUCTION
J13	53	Numeric	STATE PAYMENT ON BEHALF - RETIREMENT SYSTEM - INSTRUCTION
J15	54	Numeric	STATE PAYMENT ON BEHALF - RETIREMENT SYSTEM - SUPPORT SERVICES
TCAPOUT	55	Numeric	TOTAL CAPITAL OUTLAY EXPENDITURE (equals F12 + K12 + G15)
F12	56	Numeric	CAPITAL OUTLAY - CONSTRUCTION
K12	57	Numeric	CAPITAL OUTLAY - NEW AND REPLACEMENT EQUIPMENT
G15	58	Numeric	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
TCURELSC	59	Numeric	TOTAL CURRENT EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
L12	60	Numeric	PAYMENTS TO STATE GOVERNMENTS
M12	61	Numeric	PAYMENTS TO LOCAL GOVERNMENTS
Q11	62	Numeric	PAYMENTS TO OTHER SCHOOL SYSTEMS
I86	63	Numeric	INTEREST ON DEBT
Z32	64	Numeric	TOTAL SALARIES

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
Z33	65	Numeric	SALARIES - INSTRUCTION
_19H	66	Numeric	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_21F	67	Numeric	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
_31F	68	Numeric	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
_41F	69	Numeric	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
_61V	70	Numeric	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_66V	71	Numeric	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
W01	72	Numeric	ASSETS - SINKING FUND
W31	73	Numeric	ASSETS - BOND FUND
W61	74	Numeric	ASSETS - OTHER FUNDS
WEIGHT	75	Numeric	WEIGHT

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: 1980 Edition* (Barr 1980).

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, and K12]

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.”

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 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.

Appendix B—Glossary

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.

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 that are integral parts of structures are classified as expenditures for construction or for purchase of land and existing structures. [**K12**]

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. [**B26**]

Appendix B—Glossary

federal revenue distributed by state governments: Aid from formula grants distributed through state government agencies. This includes revenue from the Child Nutrition Act program and other programs. [C25, C26]

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]

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.

fixed charges: Charges of a generally recurrent nature. They consist of such charges as: school board contributions to employee retirement, insurance judgments, rental of land and buildings, and interest on current loans.

general expenditure: All school system expenditure except employee retirement or other insurance trust expenditure.

general revenue: All school system revenue except employee retirement or other insurance trust revenue.

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, J12, J13]

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.

Appendix B—Glossary

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 A09, A10, A12, C24, D11, D23, T02, T06, T09, T15, T40, T99, U22, and U97]

fees: Fees and payments for services provided to students, including School Lunch [A09], Tuition Fees and Transportation Fees [A10], and Other Sales and Service Revenue [A12].

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]

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

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]

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]

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]

Appendix B—Glossary

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]

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

parent government: Governments operate using a wide variety of organizational units to fulfill their duties. The core of the government to which these organizational units are attached is often referred to as the "parent" government. Thus, a dependent agency or school often is described in terms of the relationship to its parent government.

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]

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.

Appendix B—Glossary

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

state revenue: State revenue paid to the school system for any purpose, restricted or unrestricted. [**TSTREV** is the sum of **C23** and **C27**]

revenue for/on behalf of the school district: Commitments or payments made by a state for the benefit of the school district or contributions of equipment or supplies. Such revenue includes the payment of a pension fund by the state on behalf of a school district employee for services rendered to the school district and a contribution of capital assets by a state unit to the school district. [**C27**]

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, E15, E27, J11, and J15**]

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**]

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**]

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

other support services: Expenditures for business support and central support services, operation and maintenance, pupil transportation services, and other support services. [**E27**]

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.” [**E15**]

Appendix B—Glossary

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

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

Appendix C—State Notes

Appendix C—State Notes

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

Alabama

Fiscal Year: October 1–September 30

Notes:

- Social security payments for teachers, retirement payments for teachers, unemployment compensation payments for teachers, and state-owned textbooks are assigned to Instruction (E13).
- Hospital and medical insurance is assigned to Support Services.
- Payments to other school systems (Q11) are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.
- State expenditures made on behalf of the public school systems are reported in the data.

Alaska

Fiscal Year: July 1–June 30

Arizona

Fiscal Year: July 1–June 30

Notes:

- Payments to other school systems (Q11) are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.

Arkansas

Fiscal Year: July 1–June 30

Notes:

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

California

Fiscal Year: July 1–June 30

Notes:

- Salaries, benefits, supplies, and other current expenditures for teaching and classroom items are assigned to Instruction (E13).
- Salaries, benefits, supplies, and other current expenditures for all other activities (including administration, maintenance and operation, and transportation) are assigned to Support Services.
- State expenditures made on behalf of the public school systems are reported in the data.

Colorado

Fiscal Year: January 1–December 30

Appendix C—State Notes

Connecticut

Fiscal Year: July 1–June 30

Notes:

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

Delaware

Fiscal Year: July 1–June 30

District of Columbia

Fiscal Year: July 1–June 30

Florida

Fiscal Year: July 1–June 30

Notes:

- Payments to other school systems (Q11) are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.

Georgia

Fiscal Year: July 1–June 30

Notes:

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

Hawaii

Fiscal Year: July 1–June 30

Idaho

Fiscal Year: July 1–June 30

Notes:

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- Payments to other school systems (Q11) are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.
- State expenditures made on behalf of the public school systems are reported in the data.

Illinois

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

Indiana

Notes:

- State payments for teachers' retirement, social security, group insurance, workmen's compensation, and unemployment compensation are assigned to Support Services.
- 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:

- The Kentucky data have been adjusted to prorate fixed charges into the functions based on their relative size.
- The expenditure data for Instruction, Support Services, and Other Current Expenditures are not comparable to data for most of the other states. Instruction data for Kentucky include expenditures for instructional staff support services.
- State expenditures made on behalf of the public school systems are reported in the data.

Louisiana

Fiscal Year: July 1–June 30

Notes:

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

Maine

Fiscal Year: July 1–June 30

Notes:

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

Maryland

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

Massachusetts

Fiscal Year: July 1–June 30

Notes:

- The Massachusetts data have been adjusted to prorate fixed charges into the functions based on their relative size.
- The expenditure data for Instruction, Support Services, and Other Current Expenditures are not comparable to data for most of the other states. Instruction data for Massachusetts include expenditures for instructional staff support services.
- 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.

Michigan

Fiscal Year: July 1–June 30

Notes:

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

Minnesota

Fiscal Year: July 1–June 30

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) are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.

Missouri

Fiscal Year: July 1–June 30

Montana

Fiscal Year: July 1–June 30

Nebraska

Fiscal Year: September 1–August 31

Nevada

Fiscal Year: July 1–June 30

New Hampshire

Fiscal Year: July 1–June 30

Appendix C—State Notes

New Jersey

Fiscal Year: July 1–June 30

Notes:

- The expenditure data for Instruction, Support Services, and Other Current Expenditures are not comparable to data for most of the other states. Instruction data for New Jersey include expenditures for instructional staff support services.
- State expenditures made on behalf of the public school systems are reported in the data.
- Revenue data for interest earnings of independent school districts are estimated based on the amount of the assets reported.

New Mexico

Fiscal Year: July 1–June 30

Notes:

- The New Mexico data have been adjusted to prorate fixed charges into the functions based on their relative size.
- The expenditure data for Instruction, Support Services, and Other Current Expenditures are not comparable to data for most of the other states. Instruction data for New Mexico include expenditures for instructional staff support services.

New York

Fiscal Year: July 1–June 30

Notes:

- Employee benefit items are not shown by function. These amounts have been prorated into functional expenditures by the state education agency.

North Carolina

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) are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.

North Dakota

Fiscal Year: July 1–June 30

Notes:

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

Ohio

Fiscal Year: July 1–June 30

Appendix C—State Notes

Oklahoma

Fiscal Year: July 1–June 30

Notes:

- Fixed charges are estimated based on salaries and wages.
- State expenditures made on behalf of the public school systems are reported in the data.

Oregon

Fiscal Year: July 1–June 30

Notes:

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

Pennsylvania

Fiscal Year: July 1–June 30

Notes:

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

Rhode Island

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) are not separately identified in expenditure data. These data may slightly inflate current spending amounts for individual school districts.
- State expenditures made on behalf of the public school systems are reported in the data.

South Carolina

Fiscal Year: July 1–June 30

Notes:

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

South Dakota

Fiscal Year: July 1–June 30

Appendix C—State Notes

Tennessee

Fiscal Year: July 1–June 30

Notes:

- The Tennessee data have been adjusted to prorate fixed charges into the functions based on their relative size.
- The expenditure data for Instruction, Support Services, and Other Current Expenditures are not comparable to data for most of the other states. Instruction data for Tennessee include expenditures for instructional staff support services.
- State expenditures made on behalf of the public school systems are reported in the data.

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) are not separately included in expenditure data. These data may slightly inflate current spending amounts for individual school districts.

Vermont

Fiscal Year: July 1–June 30

Virginia

Fiscal Year: July 1–June 30

Notes:

- State taxes supporting schools (one cent sales tax) are included in the local revenue data.

Washington

Fiscal Year: July 1–June 30

West Virginia

Fiscal Year: July 1–June 30

Notes:

- The West Virginia data have been adjusted to prorate fixed charges into the functions based on their relative size.
- The expenditure data for Instruction, Support Services, and Other Current Expenditures are not comparable to data for most of the other states. Instruction data for West Virginia include expenditures for instructional staff support services.
- 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

Wyoming

Fiscal Year: July 1–June 30

Notes:

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

Appendix D—Value Distribution and Field Frequencies

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 1990

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
NCES Local Education Agency ID (LEAID)				
Not missing	15,817	99.3	15,817	99.3
Missing	114	0.7	15,931	100.0
Census ID code (CENSUSID)				
Not missing	15,931	100.0	15,931	100.0
Missing	0	0.0	15,931	100.0
School-level code (SCHLEV)				
01 Elementary School System Only	3,566	22.4	3,566	22.4
02 Secondary School System Only	624	3.9	4,190	26.3
03 Elementary/Secondary School System	10,867	68.2	15,057	94.5
05 Vocational or Special Education School System	156	1.0	15,213	95.5
06 Nonoperating School System	300	1.9	15,513	97.4
07 Education Service Agency	409	2.6	15,922	99.9
Missing	9	0.1	15,931	100.0
Survey year (YEAR)				
90	15,931	100.0	15,931	100.0

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 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Number of districts with zero and nonzero values for revenues, by type of revenue and state: Fiscal year 1990

State	Revenue							
	Total		Federal		State		Local	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	15,928	3	15,087	844	15,816	115	15,922	9
Alabama	129	0	129	0	129	0	129	0
Alaska	56	0	56	0	56	0	56	0
Arizona	226	0	216	10	221	5	226	0
Arkansas	345	0	345	0	344	1	344	1
California	1,060	0	1,053	7	1,060	0	1,060	0
Colorado	195	0	192	3	194	1	195	0
Connecticut	166	0	166	0	166	0	166	0
Delaware	19	0	19	0	19	0	19	0
District of Columbia	1	0	1	0	0	1	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	202	0	201	1	202	0	202	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	115	0	112	3	115	0	115	0
Illinois	957	0	952	5	957	0	957	0
Indiana	304	0	304	0	304	0	304	0
Iowa	431	0	431	0	431	0	431	0
Kansas	304	0	302	2	304	0	304	0
Kentucky	177	0	177	0	177	0	177	0
Louisiana	66	0	66	0	66	0	66	0
Maine	291	0	233	58	289	2	291	0
Maryland	24	0	24	0	24	0	24	0
Massachusetts	437	0	356	81	398	39	437	0
Michigan	618	0	598	20	613	5	618	0
Minnesota	526	2	481	47	520	8	525	3
Mississippi	158	0	156	2	158	0	158	0
Missouri	544	0	543	1	544	0	544	0
Montana	546	1	514	33	538	9	545	2
Nebraska	853	0	443	410	838	15	853	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	173	0	142	31	167	6	173	0
New Jersey	608	0	602	6	607	1	608	0
New Mexico	87	0	87	0	87	0	87	0
New York	718	0	710	8	717	1	718	0
North Carolina	139	0	139	0	139	0	139	0
North Dakota	306	0	291	15	305	1	306	0
Ohio	662	0	660	2	662	0	662	0
Oklahoma	620	0	620	0	620	0	620	0
Oregon	328	0	327	1	328	0	328	0
Pennsylvania	605	0	594	11	599	6	605	0
Rhode Island	37	0	37	0	37	0	37	0
South Carolina	91	0	91	0	91	0	91	0
South Dakota	189	0	184	5	189	0	189	0
Tennessee	141	0	140	1	140	1	141	0
Texas	1,056	0	1,046	10	1,055	1	1,056	0
Utah	40	0	40	0	40	0	40	0
Vermont	330	0	266	64	318	12	328	2
Virginia	135	0	134	1	135	0	134	1
Washington	296	0	291	5	296	0	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	428	0	427	1	428	0	428	0
Wyoming	49	0	49	0	49	0	49	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 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-3. Number of districts with zero and nonzero values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 1990

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	15,883	48	15,738	193	15,870	61	14,465	1,466
Alabama	129	0	129	0	129	0	129	0
Alaska	56	0	56	0	56	0	54	2
Arizona	226	0	226	0	226	0	184	42
Arkansas	345	0	344	1	345	0	328	17
California	1,060	0	1,060	0	1,060	0	984	76
Colorado	194	1	193	2	194	1	184	11
Connecticut	166	0	166	0	166	0	148	18
Delaware	19	0	19	0	19	0	19	0
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	202	0	200	2	202	0	191	11
Hawaii	1	0	1	0	1	0	1	0
Idaho	115	0	115	0	115	0	110	5
Illinois	957	0	955	2	957	0	947	10
Indiana	304	0	304	0	304	0	304	0
Iowa	431	0	431	0	431	0	430	1
Kansas	304	0	304	0	304	0	304	0
Kentucky	177	0	177	0	177	0	177	0
Louisiana	66	0	66	0	66	0	66	0
Maine	291	0	267	24	291	0	218	73
Maryland	24	0	24	0	24	0	24	0
Massachusetts	400	37	365	72	400	37	351	86
Michigan	618	0	617	1	618	0	558	60
Minnesota	525	3	508	20	522	6	437	91
Mississippi	158	0	156	2	158	0	157	1
Missouri	544	0	544	0	544	0	541	3
Montana	547	0	545	2	547	0	416	131
Nebraska	849	4	828	25	840	13	425	428
Nevada	17	0	17	0	17	0	16	1
New Hampshire	173	0	168	5	173	0	146	27
New Jersey	608	0	607	1	608	0	589	19
New Mexico	87	0	87	0	87	0	87	0
New York	718	0	718	0	718	0	687	31
North Carolina	139	0	139	0	139	0	139	0
North Dakota	306	0	304	2	306	0	261	45
Ohio	662	0	661	1	661	1	657	5
Oklahoma	620	0	619	1	620	0	613	7
Oregon	328	0	328	0	328	0	275	53
Pennsylvania	604	1	600	5	604	1	555	50
Rhode Island	37	0	37	0	37	0	37	0
South Carolina	91	0	91	0	91	0	91	0
South Dakota	189	0	184	5	189	0	181	8
Tennessee	140	1	140	1	140	1	138	3
Texas	1,056	0	1,056	0	1,056	0	1,014	42
Utah	40	0	40	0	40	0	40	0
Vermont	330	0	313	17	330	0	232	98
Virginia	134	1	133	2	134	1	133	2
Washington	296	0	296	0	296	0	288	8
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	428	0	428	0	428	0	427	1
Wyoming	49	0	49	0	49	0	49	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 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Number of districts with zero and nonzero values for expenditures and membership, by type of expenditure and state:
Fiscal year 1990

State	Expenditures							
	Total		Non-elementary/secondary		Capital outlay		Membership	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	15,927	4	9,441	6,490	14,966	965	15,134	797
Alabama	129	0	118	11	129	0	129	0
Alaska	56	0	37	19	55	1	56	0
Arizona	226	0	0	226	218	8	214	12
Arkansas	345	0	317	28	211	134	328	17
California	1,060	0	455	605	1,050	10	1,006	54
Colorado	194	1	170	25	193	2	176	19
Connecticut	166	0	146	20	166	0	166	0
Delaware	19	0	10	9	19	0	19	0
District of Columbia	1	0	0	1	1	0	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	202	0	18	184	202	0	186	16
Hawaii	1	0	1	0	1	0	1	0
Idaho	115	0	112	3	114	1	115	0
Illinois	957	0	289	668	938	19	954	3
Indiana	304	0	304	0	302	2	296	8
Iowa	431	0	153	278	431	0	431	0
Kansas	304	0	161	143	304	0	304	0
Kentucky	177	0	82	95	177	0	177	0
Louisiana	66	0	65	1	66	0	66	0
Maine	291	0	162	129	238	53	224	67
Maryland	24	0	23	1	24	0	24	0
Massachusetts	437	0	197	240	327	110	360	77
Michigan	618	0	457	161	600	18	561	57
Minnesota	528	0	446	82	507	21	433	95
Mississippi	158	0	145	13	158	0	156	2
Missouri	544	0	488	56	540	4	544	0
Montana	547	0	56	491	500	47	528	19
Nebraska	850	3	339	514	564	289	805	48
Nevada	17	0	13	4	17	0	17	0
New Hampshire	173	0	42	131	162	11	159	14
New Jersey	608	0	588	20	588	20	564	44
New Mexico	87	0	87	0	87	0	87	0
New York	718	0	698	20	717	1	718	0
North Carolina	139	0	137	2	139	0	139	0
North Dakota	306	0	246	60	292	14	277	29
Ohio	662	0	573	89	602	60	661	1
Oklahoma	620	0	334	286	616	4	615	5
Oregon	328	0	107	221	317	11	298	30
Pennsylvania	605	0	578	27	572	33	509	96
Rhode Island	37	0	33	4	37	0	37	0
South Carolina	91	0	90	1	91	0	91	0
South Dakota	189	0	178	11	184	5	183	6
Tennessee	141	0	136	5	139	2	139	2
Texas	1,056	0	210	846	1,048	8	1,056	0
Utah	40	0	17	23	40	0	40	0
Vermont	330	0	25	305	256	74	257	73
Virginia	135	0	118	17	134	1	133	2
Washington	296	0	134	162	295	1	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	428	0	189	239	427	1	427	1
Wyoming	49	0	35	14	49	0	49	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 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-5. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 1990

State	Number of districts	Minimum	Maximum	Mean
Total	15,931	\$0	\$3,388,469,000	\$6,276,516
Alabama	129	160,000	46,654,000	4,742,186
Alaska	56	29,000	73,108,000	3,821,393
Arizona	226	8,000	114,586,000	6,541,509
Arkansas	345	0	63,852,000	1,508,061
California	1,060	2,000	817,392,000	6,833,375
Colorado	195	24,000	249,080,000	8,136,456
Connecticut	166	221,000	89,108,000	12,361,825
Delaware	19	578,000	36,304,000	8,463,895
District of Columbia	1	501,056,000	501,056,000	501,056,000
Florida	67	933,000	595,749,000	63,214,015
Georgia	202	178,000	241,093,000	10,453,515
Hawaii	1	30,928,000	30,928,000	30,928,000
Idaho	115	7,000	38,933,000	2,000,983
Illinois	957	38,000	1,007,761,000	5,794,223
Indiana	304	344,000	120,741,000	6,929,513
Iowa	431	234,000	65,312,000	2,306,244
Kansas	304	311,000	141,357,000	3,562,651
Kentucky	177	63,000	170,245,000	3,073,972
Louisiana	66	693,000	126,702,000	16,016,242
Maine	291	5,000	38,016,000	1,900,990
Maryland	24	5,747,000	696,368,000	105,278,417
Massachusetts	437	54,000	291,503,000	8,010,918
Michigan	618	21,000	303,982,000	9,701,282
Minnesota	528	0	160,425,000	3,464,621
Mississippi	158	114,000	61,590,000	2,812,842
Missouri	544	56,000	147,472,000	3,748,048
Montana	547	0	15,459,000	578,355
Nebraska	853	1,000	185,203,000	1,228,737
Nevada	17	441,000	156,854,000	16,522,353
New Hampshire	173	27,000	58,565,000	4,874,092
New Jersey	608	72,000	98,323,000	8,663,857
New Mexico	87	33,000	40,029,000	1,737,586
New York	718	179,000	3,388,469,000	15,059,462
North Carolina	139	643,000	149,944,000	10,938,122
North Dakota	306	3,000	23,919,000	794,958
Ohio	662	11,000	186,780,000	6,700,047
Oklahoma	620	20,000	62,024,000	1,256,731
Oregon	328	5,000	259,062,000	5,365,418
Pennsylvania	605	79,000	464,161,000	9,148,306
Rhode Island	37	853,000	52,138,000	12,169,216
South Carolina	91	592,000	96,886,000	12,451,044
South Dakota	189	17,000	50,410,000	1,671,026
Tennessee	141	197,000	180,412,000	8,477,596
Texas	1,056	36,000	433,108,000	6,719,773
Utah	40	245,000	76,996,000	12,020,600
Vermont	330	0	18,622,000	1,544,015
Virginia	135	0	670,087,000	20,638,319
Washington	296	8,000	89,605,000	3,138,436
West Virginia	55	775,000	50,229,000	6,908,255
Wisconsin	428	187,000	208,932,000	5,307,925
Wyoming	49	241,000	36,685,000	5,216,327

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-6. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 1990

State	Number of districts	Minimum	Maximum	Mean
Total	15,931	\$0	\$2,908,354,000	\$5,920,136
Alabama	129	458,000	134,963,000	11,891,589
Alaska	56	159,000	189,346,000	11,782,893
Arizona	226	0	124,446,000	5,290,217
Arkansas	345	0	45,958,000	2,213,267
California	1,060	25,000	2,476,884,000	14,485,247
Colorado	195	0	148,975,000	5,412,149
Connecticut	166	107,000	111,536,000	7,069,392
Delaware	19	2,488,000	62,883,000	18,610,105
District of Columbia	1	†	†	†
Florida	67	4,016,000	990,534,000	76,376,567
Georgia	202	365,000	151,705,000	13,545,851
Hawaii	1	710,911,000	710,911,000	710,911,000
Idaho	115	26,000	39,566,000	3,718,904
Illinois	957	6,000	889,889,000	2,984,780
Indiana	304	49,000	167,493,000	7,997,296
Iowa	431	124,000	71,120,000	2,428,559
Kansas	304	94,000	62,110,000	2,867,928
Kentucky	177	438,000	176,102,000	7,156,424
Louisiana	66	3,956,000	166,968,000	25,706,818
Maine	291	0	12,729,000	1,647,502
Maryland	24	5,401,000	303,418,000	67,176,667
Massachusetts	437	0	127,337,000	3,652,085
Michigan	618	0	528,834,000	3,644,879
Minnesota	528	0	101,060,000	3,954,983
Mississippi	158	71,000	53,548,000	5,514,886
Missouri	544	44,000	155,699,000	2,667,991
Montana	547	0	23,415,000	604,452
Nebraska	853	0	39,068,000	296,876
Nevada	17	334,000	313,842,000	31,914,353
New Hampshire	173	0	5,124,000	435,653
New Jersey	608	0	282,906,000	4,506,808
New Mexico	87	588,000	269,869,000	10,206,908
New York	718	0	2,908,354,000	11,204,623
North Carolina	139	1,758,000	215,856,000	22,502,784
North Dakota	306	0	17,481,000	710,565
Ohio	662	2,000	206,980,000	5,201,891
Oklahoma	620	31,000	57,697,000	1,828,024
Oregon	328	2,000	55,969,000	1,928,765
Pennsylvania	605	0	605,330,000	7,224,851
Rhode Island	37	211,000	57,056,000	8,441,459
South Carolina	91	1,614,000	100,691,000	14,100,934
South Dakota	189	2,000	12,434,000	690,709
Tennessee	141	0	141,327,000	8,069,284
Texas	1,056	0	223,810,000	4,890,064
Utah	40	479,000	128,978,000	18,666,375
Vermont	330	0	5,173,000	550,115
Virginia	135	995,000	198,260,000	15,851,578
Washington	296	132,000	170,243,000	9,931,797
West Virginia	55	2,080,000	71,465,000	13,342,164
Wisconsin	428	58,000	316,035,000	4,307,215
Wyoming	49	151,000	48,513,000	6,065,857

† 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 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-7. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 1990

State	Number of districts	Minimum	Maximum	Mean
Total	15,931	\$0	\$618,949,000	\$771,470
Alabama	129	94,000	23,974,000	2,022,318
Alaska	56	18,000	11,843,000	2,016,768
Arizona	226	0	17,617,000	1,053,004
Arkansas	345	21,000	7,149,000	413,606
California	1,060	0	300,248,000	1,475,942
Colorado	195	0	25,349,000	678,159
Connecticut	166	4,000	16,629,000	680,572
Delaware	19	129,000	6,893,000	2,122,737
District of Columbia	1	54,591,000	54,591,000	54,591,000
Florida	67	397,000	112,683,000	8,890,881
Georgia	202	0	34,216,000	1,653,965
Hawaii	1	76,100,000	76,100,000	76,100,000
Idaho	115	0	4,092,000	463,600
Illinois	957	0	247,587,000	485,587
Indiana	304	7,000	25,357,000	744,622
Iowa	431	17,000	8,756,000	172,821
Kansas	304	0	8,522,000	204,247
Kentucky	177	15,000	24,123,000	1,174,057
Louisiana	66	687,000	46,205,000	4,691,939
Maine	291	0	2,844,000	173,983
Maryland	24	893,000	61,105,000	7,797,625
Massachusetts	437	0	32,020,000	496,970
Michigan	618	0	89,606,000	708,307
Minnesota	528	0	18,007,000	290,905
Mississippi	158	0	15,327,000	1,481,854
Missouri	544	0	28,330,000	372,392
Montana	547	0	4,664,000	109,541
Nebraska	853	0	16,186,000	84,120
Nevada	17	64,000	19,346,000	1,967,882
New Hampshire	173	0	3,461,000	139,659
New Jersey	608	0	40,578,000	543,997
New Mexico	87	24,000	24,307,000	1,671,011
New York	718	0	618,949,000	1,408,398
North Carolina	139	159,000	18,851,000	2,392,014
North Dakota	306	0	4,262,000	141,690
Ohio	662	0	46,047,000	602,183
Oklahoma	620	2,000	14,257,000	313,729
Oregon	328	0	20,867,000	465,491
Pennsylvania	605	0	137,020,000	863,825
Rhode Island	37	15,000	8,491,000	890,297
South Carolina	91	272,000	17,324,000	2,222,286
South Dakota	189	0	6,500,000	291,709
Tennessee	141	0	41,707,000	1,747,922
Texas	1,056	0	69,002,000	927,836
Utah	40	87,000	11,653,000	2,248,525
Vermont	330	0	1,560,000	75,533
Virginia	135	0	21,897,000	1,986,726
Washington	296	0	19,635,000	772,324
West Virginia	55	364,000	10,381,000	1,919,400
Wisconsin	428	0	42,349,000	373,717
Wyoming	49	4,000	3,973,000	594,735

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-8. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 1990

State	Number of districts	Minimum	Maximum	Mean
Total	15,931	\$0	\$6,915,772,000	\$12,968,122
Alabama	129	712,000	202,308,000	18,656,093
Alaska	56	515,000	273,288,000	17,621,054
Arizona	226	33,000	249,055,000	12,884,730
Arkansas	345	495,000	116,959,000	4,134,933
California	1,060	32,000	3,594,524,000	22,794,563
Colorado	195	111,000	347,354,000	14,226,764
Connecticut	166	539,000	195,675,000	20,111,789
Delaware	19	3,195,000	104,669,000	29,196,737
District of Columbia	1	555,647,000	555,647,000	555,647,000
Florida	67	5,477,000	1,698,966,000	148,481,463
Georgia	202	1,025,000	408,257,000	25,653,332
Hawaii	1	817,939,000	817,939,000	817,939,000
Idaho	115	45,000	82,591,000	6,183,487
Illinois	957	132,000	2,145,237,000	9,264,589
Indiana	304	1,174,000	313,591,000	15,671,431
Iowa	431	593,000	145,188,000	4,907,624
Kansas	304	565,000	209,476,000	6,634,826
Kentucky	177	679,000	370,470,000	11,404,452
Louisiana	66	6,164,000	339,875,000	46,415,000
Maine	291	5,000	45,144,000	3,722,474
Maryland	24	14,729,000	880,361,000	180,252,708
Massachusetts	437	60,000	450,860,000	12,159,973
Michigan	618	51,000	922,422,000	14,054,468
Minnesota	528	0	260,869,000	7,710,509
Mississippi	158	185,000	130,465,000	9,809,582
Missouri	544	120,000	319,828,000	6,788,430
Montana	547	0	37,434,000	1,292,347
Nebraska	853	1,000	240,457,000	1,609,733
Nevada	17	1,439,000	490,042,000	50,404,588
New Hampshire	173	27,000	63,611,000	5,449,405
New Jersey	608	88,000	409,466,000	13,714,661
New Mexico	87	691,000	334,205,000	13,615,506
New York	718	180,000	6,915,772,000	27,672,483
North Carolina	139	3,062,000	373,690,000	35,832,921
North Dakota	306	3,000	41,451,000	1,647,212
Ohio	662	39,000	434,090,000	12,504,121
Oklahoma	620	103,000	130,519,000	3,398,484
Oregon	328	37,000	335,898,000	7,759,674
Pennsylvania	605	90,000	1,206,511,000	17,236,982
Rhode Island	37	1,079,000	117,685,000	21,500,973
South Carolina	91	2,520,000	201,357,000	28,774,264
South Dakota	189	19,000	65,966,000	2,653,444
Tennessee	141	492,000	363,446,000	18,294,801
Texas	1,056	37,000	725,920,000	12,537,673
Utah	40	1,346,000	217,627,000	32,935,500
Vermont	330	39,000	22,506,000	2,169,664
Virginia	135	1,979,000	889,603,000	38,476,622
Washington	296	158,000	279,483,000	13,842,557
West Virginia	55	3,867,000	132,075,000	22,169,818
Wisconsin	428	391,000	567,316,000	9,988,857
Wyoming	49	912,000	67,323,000	11,876,918

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-9. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 1990

State	Number of districts	Minimum	Maximum	Mean
Total	15,931	\$0	\$4,506,058,000	\$6,898,821
Alabama	129	404,000	101,390,000	9,517,419
Alaska	56	382,000	139,516,000	8,199,732
Arizona	226	16,000	128,624,000	6,134,965
Arkansas	345	0	60,705,000	2,309,678
California	1,060	8,000	2,204,379,000	12,604,231
Colorado	195	0	180,521,000	7,307,369
Connecticut	166	240,000	124,545,000	11,188,934
Delaware	19	1,810,000	65,207,000	18,134,789
District of Columbia	1	269,237,000	269,237,000	269,237,000
Florida	67	2,390,000	840,601,000	67,703,343
Georgia	202	0	245,627,000	13,733,277
Hawaii	1	419,780,000	419,780,000	419,780,000
Idaho	115	22,000	46,538,000	3,374,670
Illinois	957	0	1,112,219,000	4,523,286
Indiana	304	426,000	134,821,000	7,154,454
Iowa	431	229,000	83,002,000	2,703,432
Kansas	304	327,000	110,618,000	3,380,243
Kentucky	177	381,000	205,219,000	6,489,198
Louisiana	66	3,236,000	194,191,000	24,842,333
Maine	291	0	26,483,000	2,096,206
Maryland	24	7,713,000	467,497,000	97,986,750
Massachusetts	437	0	257,182,000	5,859,341
Michigan	618	0	446,305,000	6,580,251
Minnesota	528	0	143,486,000	4,219,996
Mississippi	158	0	66,939,000	5,737,342
Missouri	544	50,000	147,355,000	3,479,983
Montana	547	0	21,701,000	709,210
Nebraska	853	0	112,944,000	840,374
Nevada	17	715,000	248,265,000	25,341,118
New Hampshire	173	0	40,906,000	2,931,902
New Jersey	608	0	204,922,000	6,512,215
New Mexico	87	274,000	179,521,000	6,886,851
New York	718	70,000	4,506,058,000	16,652,901
North Carolina	139	1,694,000	206,878,000	19,635,396
North Dakota	306	0	23,721,000	871,712
Ohio	662	0	224,325,000	6,581,915
Oklahoma	620	0	73,536,000	1,782,076
Oregon	328	5,000	160,510,000	4,101,131
Pennsylvania	605	0	637,192,000	9,407,917
Rhode Island	37	600,000	74,162,000	13,695,270
South Carolina	91	1,444,000	110,178,000	14,995,044
South Dakota	189	0	30,120,000	1,328,762
Tennessee	141	0	247,991,000	12,912,014
Texas	1,056	26,000	370,699,000	6,859,033
Utah	40	598,000	126,408,000	18,127,100
Vermont	330	0	12,713,000	946,200
Virginia	135	0	447,034,000	20,679,815
Washington	296	60,000	123,336,000	6,984,655
West Virginia	55	2,300,000	69,511,000	11,899,618
Wisconsin	428	181,000	319,628,000	5,767,685
Wyoming	49	408,000	36,110,000	6,118,878

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-10. Number of districts and minimum, maximum, and mean of districts' current expenditures for support services, by state:
Fiscal year 1990

State	Number of districts	Minimum	Maximum	Mean
Total	15,931	\$0	\$1,694,904,000	\$3,990,600
Alabama	129	258,000	67,617,000	6,699,419
Alaska	56	270,000	92,200,000	5,935,339
Arizona	226	7,000	89,394,000	3,942,159
Arkansas	345	148,000	32,153,000	1,131,012
California	1,060	6,000	1,157,608,000	7,391,955
Colorado	195	0	117,401,000	4,626,662
Connecticut	166	161,000	51,966,000	6,235,265
Delaware	19	1,095,000	27,668,000	8,176,000
District of Columbia	1	260,720,000	260,720,000	260,720,000
Florida	67	1,733,000	504,828,000	45,791,448
Georgia	202	336,000	123,621,000	6,722,594
Hawaii	1	230,328,000	230,328,000	230,328,000
Idaho	115	9,000	22,917,000	1,799,200
Illinois	957	16,000	649,381,000	2,898,529
Indiana	304	299,000	94,355,000	4,587,464
Iowa	431	177,000	46,418,000	1,586,302
Kansas	304	146,000	85,730,000	2,108,520
Kentucky	177	193,000	132,079,000	3,565,407
Louisiana	66	1,741,000	96,150,000	13,640,470
Maine	291	1,000	13,757,000	1,013,326
Maryland	24	5,457,000	231,278,000	54,882,500
Massachusetts	437	0	130,106,000	3,369,716
Michigan	618	3,000	325,047,000	4,798,346
Minnesota	528	0	70,949,000	2,057,239
Mississippi	158	152,000	37,796,000	2,669,354
Missouri	544	26,000	113,766,000	2,024,956
Montana	547	1,000	16,572,000	384,565
Nebraska	853	0	62,528,000	403,987
Nevada	17	559,000	146,438,000	15,087,882
New Hampshire	173	6,000	16,217,000	1,623,717
New Jersey	608	20,000	143,689,000	4,833,758
New Mexico	87	271,000	74,408,000	3,883,034
New York	718	63,000	1,694,904,000	8,102,545
North Carolina	139	802,000	113,660,000	9,818,115
North Dakota	306	15,000	13,618,000	508,098
Ohio	662	0	193,681,000	4,392,319
Oklahoma	620	10,000	43,123,000	908,939
Oregon	328	6,000	172,941,000	2,957,348
Pennsylvania	605	0	371,007,000	5,220,853
Rhode Island	37	302,000	37,488,000	6,662,081
South Carolina	91	741,000	56,633,000	7,758,187
South Dakota	189	1,000	16,867,000	789,693
Tennessee	141	0	66,556,000	3,226,461
Texas	1,056	8,000	247,827,000	3,897,724
Utah	40	361,000	48,632,000	7,842,250
Vermont	330	1,000	7,353,000	574,788
Virginia	135	0	310,513,000	12,048,844
Washington	296	30,000	89,122,000	4,248,818
West Virginia	55	1,380,000	44,909,000	7,235,455
Wisconsin	428	145,000	208,803,000	3,291,874
Wyoming	49	386,000	23,233,000	3,805,184

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-11. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 1990

State	Number of districts	Minimum	Maximum	Mean
Total	15,931	\$0	\$275,567,000	\$548,955
Alabama	129	76,000	15,889,000	1,450,357
Alaska	56	0	10,250,000	779,821
Arizona	226	0	8,480,000	432,695
Arkansas	345	0	4,564,000	269,165
California	1,060	0	138,408,000	712,185
Colorado	195	0	11,301,000	424,077
Connecticut	166	0	6,495,000	626,741
Delaware	19	54,000	2,956,000	1,007,895
District of Columbia	1	26,543,000	26,543,000	26,543,000
Florida	67	243,000	70,261,000	6,266,328
Georgia	202	0	59,955,000	1,666,955
Hawaii	1	49,285,000	49,285,000	49,285,000
Idaho	115	0	3,497,000	272,722
Illinois	957	0	92,819,000	314,911
Indiana	304	5,000	10,629,000	608,016
Iowa	431	0	6,662,000	209,719
Kansas	304	31,000	6,892,000	336,020
Kentucky	177	27,000	15,047,000	702,446
Louisiana	66	642,000	25,066,000	3,570,576
Maine	291	0	1,419,000	137,711
Maryland	24	795,000	34,810,000	8,028,417
Massachusetts	437	0	14,533,000	675,272
Michigan	618	0	29,210,000	593,911
Minnesota	528	0	8,333,000	271,193
Mississippi	158	0	9,205,000	817,342
Missouri	544	0	14,533,000	287,325
Montana	547	0	4,077,000	74,300
Nebraska	853	0	8,352,000	72,746
Nevada	17	0	15,028,000	1,424,529
New Hampshire	173	0	2,221,000	169,081
New Jersey	608	0	10,240,000	363,998
New Mexico	87	18,000	13,848,000	556,494
New York	718	0	275,567,000	788,492
North Carolina	139	190,000	19,299,000	2,086,835
North Dakota	306	0	1,758,000	97,977
Ohio	662	0	25,860,000	726,210
Oklahoma	620	0	7,577,000	182,877
Oregon	328	0	11,160,000	231,448
Pennsylvania	605	0	33,098,000	487,139
Rhode Island	37	1,000	918,000	234,730
South Carolina	91	231,000	17,077,000	2,284,099
South Dakota	189	0	2,385,000	164,741
Tennessee	141	0	27,157,000	1,166,489
Texas	1,056	0	44,983,000	676,657
Utah	40	43,000	16,498,000	2,402,775
Vermont	330	0	819,000	49,182
Virginia	135	0	24,538,000	1,357,193
Washington	296	0	8,759,000	580,618
West Virginia	55	236,000	8,589,000	1,394,455
Wisconsin	428	0	18,275,000	400,946
Wyoming	49	27,000	1,832,000	365,163

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-12. Number of districts and minimum, maximum, and mean of districts' total current expenditures, by state: Fiscal year 1990

State	Number of districts	Minimum	Maximum	Mean
Total	15,931	\$0	\$6,476,529,000	\$11,438,375
Alabama	129	738,000	184,896,000	17,667,194
Alaska	56	674,000	241,966,000	14,914,893
Arizona	226	25,000	226,498,000	10,509,819
Arkansas	345	447,000	97,422,000	3,709,855
California	1,060	14,000	3,500,395,000	20,708,371
Colorado	195	0	305,771,000	12,358,108
Connecticut	166	401,000	182,813,000	18,050,940
Delaware	19	3,039,000	95,831,000	27,318,684
District of Columbia	1	556,500,000	556,500,000	556,500,000
Florida	67	4,604,000	1,415,690,000	119,761,119
Georgia	202	879,000	357,413,000	22,122,827
Hawaii	1	699,393,000	699,393,000	699,393,000
Idaho	115	31,000	72,952,000	5,446,591
Illinois	957	16,000	1,854,419,000	7,736,726
Indiana	304	764,000	239,805,000	12,349,934
Iowa	431	427,000	136,082,000	4,499,452
Kansas	304	504,000	203,240,000	5,824,783
Kentucky	177	614,000	352,345,000	10,757,051
Louisiana	66	5,858,000	315,407,000	42,053,379
Maine	291	1,000	41,659,000	3,247,244
Maryland	24	14,010,000	729,963,000	160,897,667
Massachusetts	437	0	401,821,000	9,904,330
Michigan	618	3,000	800,562,000	11,972,508
Minnesota	528	0	222,768,000	6,548,428
Mississippi	158	207,000	113,940,000	9,224,038
Missouri	544	83,000	275,654,000	5,792,265
Montana	547	2,000	35,214,000	1,168,075
Nebraska	853	0	183,824,000	1,317,107
Nevada	17	1,356,000	409,731,000	41,853,529
New Hampshire	173	6,000	59,150,000	4,724,699
New Jersey	608	25,000	358,851,000	11,709,972
New Mexico	87	597,000	267,777,000	11,326,379
New York	718	158,000	6,476,529,000	25,543,937
North Carolina	139	2,686,000	339,837,000	31,540,345
North Dakota	306	15,000	39,097,000	1,477,788
Ohio	662	16,000	443,164,000	11,700,444
Oklahoma	620	10,000	123,438,000	2,873,892
Oregon	328	11,000	344,611,000	7,289,927
Pennsylvania	605	0	1,041,297,000	15,115,909
Rhode Island	37	903,000	112,568,000	20,592,081
South Carolina	91	2,585,000	183,888,000	25,037,330
South Dakota	189	1,000	49,372,000	2,283,196
Tennessee	141	0	341,704,000	17,304,965
Texas	1,056	34,000	663,509,000	11,433,415
Utah	40	1,084,000	191,538,000	28,372,125
Vermont	330	1,000	20,885,000	1,570,170
Virginia	135	0	782,085,000	34,085,852
Washington	296	90,000	221,217,000	11,814,091
West Virginia	55	3,994,000	123,009,000	20,529,527
Wisconsin	428	381,000	546,706,000	9,460,505
Wyoming	49	821,000	61,172,000	10,289,224

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-13. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 1990

State	Number of districts	Minimum	Maximum	Mean
Total	15,931	\$0	\$318,221,000	\$1,085,222
Alabama	129	9,000	14,442,000	1,809,202
Alaska	56	0	25,983,000	1,299,732
Arizona	226	0	30,144,000	1,987,035
Arkansas	345	0	5,200,000	216,301
California	1,060	0	195,083,000	1,794,806
Colorado	195	0	48,937,000	1,310,190
Connecticut	166	1,000	14,799,000	1,242,825
Delaware	19	45,000	11,315,000	1,285,263
District of Columbia	1	29,979,000	29,979,000	29,979,000
Florida	67	194,000	195,845,000	22,493,896
Georgia	202	3,000	106,556,000	3,130,045
Hawaii	1	91,689,000	91,689,000	91,689,000
Idaho	115	0	13,410,000	458,870
Illinois	957	0	318,221,000	875,557
Indiana	304	0	18,930,000	1,062,674
Iowa	431	7,000	8,660,000	320,626
Kansas	304	10,000	10,089,000	431,878
Kentucky	177	2,000	15,969,000	524,972
Louisiana	66	21,000	28,784,000	2,922,515
Maine	291	0	19,201,000	419,189
Maryland	24	580,000	142,762,000	15,337,750
Massachusetts	437	0	12,249,000	439,023
Michigan	618	0	25,068,000	958,545
Minnesota	528	0	32,868,000	852,693
Mississippi	158	1,000	12,327,000	690,747
Missouri	544	0	91,579,000	743,300
Montana	547	0	6,232,000	107,148
Nebraska	853	0	19,709,000	111,033
Nevada	17	193,000	131,783,000	12,216,529
New Hampshire	173	0	10,428,000	633,803
New Jersey	608	0	17,574,000	589,470
New Mexico	87	3,000	31,375,000	1,418,011
New York	718	0	59,045,000	1,410,545
North Carolina	139	41,000	49,022,000	3,238,748
North Dakota	306	0	6,100,000	101,239
Ohio	662	0	19,712,000	564,869
Oklahoma	620	0	10,898,000	396,324
Oregon	328	0	19,217,000	428,149
Pennsylvania	605	0	24,671,000	1,279,458
Rhode Island	37	26,000	916,000	267,243
South Carolina	91	23,000	31,748,000	3,049,330
South Dakota	189	0	17,088,000	273,582
Tennessee	141	0	22,769,000	1,439,234
Texas	1,056	0	157,166,000	1,646,761
Utah	40	179,000	16,547,000	2,576,000
Vermont	330	0	2,035,000	71,639
Virginia	135	0	103,414,000	4,020,704
Washington	296	0	36,435,000	2,016,713
West Virginia	55	66,000	7,614,000	1,032,764
Wisconsin	428	0	14,627,000	423,678
Wyoming	49	1,000	6,047,000	733,449

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-14. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state:
Fiscal year 1990

State	Number of districts	Minimum	Maximum	Mean
Total	15,931	\$0	\$102,468,000	\$181,618
Alabama	129	0	2,929,000	161,248
Alaska	56	0	2,138,000	173,143
Arizona	226	0	0	0
Arkansas	345	0	4,506,000	118,339
California	1,060	0	31,775,000	126,198
Colorado	195	0	7,445,000	207,015
Connecticut	166	0	1,487,000	91,488
Delaware	19	0	3,322,000	337,684
District of Columbia	1	0	0	0
Florida	67	151,000	101,754,000	7,360,373
Georgia	202	0	738,000	10,342
Hawaii	1	27,343,000	27,343,000	27,343,000
Idaho	115	0	691,000	27,739
Illinois	957	0	56,987,000	87,092
Indiana	304	1,000	4,484,000	110,316
Iowa	431	0	1,423,000	14,311
Kansas	304	0	2,427,000	44,128
Kentucky	177	0	217,000	9,633
Louisiana	66	0	9,609,000	319,030
Maine	291	0	2,310,000	75,007
Maryland	24	0	4,842,000	1,056,583
Massachusetts	437	0	28,142,000	145,529
Michigan	618	0	18,954,000	386,987
Minnesota	528	0	11,808,000	236,430
Mississippi	158	0	1,394,000	141,272
Missouri	544	0	8,625,000	216,386
Montana	547	0	196,000	1,013
Nebraska	853	0	13,909,000	73,889
Nevada	17	0	2,228,000	211,765
New Hampshire	173	0	457,000	14,757
New Jersey	608	0	7,390,000	363,387
New Mexico	87	13,000	6,381,000	293,069
New York	718	0	102,468,000	411,088
North Carolina	139	0	3,294,000	147,137
North Dakota	306	0	2,716,000	67,402
Ohio	662	0	29,679,000	258,375
Oklahoma	620	0	10,469,000	103,658
Oregon	328	0	4,770,000	51,463
Pennsylvania	605	0	53,570,000	374,719
Rhode Island	37	0	309,000	47,378
South Carolina	91	0	2,475,000	401,648
South Dakota	189	0	2,788,000	89,910
Tennessee	141	0	3,774,000	251,255
Texas	1,056	0	2,303,000	11,937
Utah	40	0	455,000	29,800
Vermont	330	0	329,000	3,879
Virginia	135	0	6,995,000	274,726
Washington	296	0	1,256,000	48,054
West Virginia	55	1,000	5,140,000	311,745
Wisconsin	428	0	5,872,000	44,967
Wyoming	49	0	440,000	34,347

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-15. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 1990

State	Number of districts	Minimum	Maximum	Mean
Total	15,931	\$0	\$6,897,123,000	\$13,160,868
Alabama	129	747,000	203,430,000	19,846,992
Alaska	56	681,000	282,378,000	17,283,804
Arizona	226	25,000	248,362,000	13,100,965
Arkansas	345	447,000	112,688,000	4,170,730
California	1,060	14,000	3,756,806,000	23,096,304
Colorado	195	0	361,033,000	14,437,272
Connecticut	166	540,000	200,300,000	20,902,476
Delaware	19	3,186,000	112,692,000	29,679,316
District of Columbia	1	586,479,000	586,479,000	586,479,000
Florida	67	5,181,000	1,733,113,000	152,128,597
Georgia	202	997,000	388,356,000	25,641,035
Hawaii	1	818,425,000	818,425,000	818,425,000
Idaho	115	32,000	88,137,000	6,047,661
Illinois	957	121,000	2,281,336,000	9,190,911
Indiana	304	1,150,000	286,494,000	14,647,003
Iowa	431	590,000	145,551,000	4,940,993
Kansas	304	565,000	214,496,000	6,503,030
Kentucky	177	682,000	374,382,000	11,550,384
Louisiana	66	6,139,000	360,787,000	46,968,530
Maine	291	8,000	64,663,000	3,924,409
Maryland	24	14,747,000	890,670,000	179,024,708
Massachusetts	437	55,000	444,218,000	11,454,339
Michigan	618	43,000	855,161,000	14,072,254
Minnesota	528	2,000	257,685,000	7,990,655
Mississippi	158	308,000	130,313,000	10,151,797
Missouri	544	101,000	334,626,000	6,917,706
Montana	547	2,000	36,365,000	1,299,578
Nebraska	853	0	218,678,000	1,551,005
Nevada	17	1,932,000	556,922,000	55,998,059
New Hampshire	173	9,000	62,366,000	5,791,480
New Jersey	608	75,000	390,664,000	13,473,617
New Mexico	87	656,000	305,533,000	13,219,391
New York	718	195,000	6,897,123,000	28,167,767
North Carolina	139	3,014,000	377,807,000	35,292,554
North Dakota	306	19,000	48,967,000	1,719,578
Ohio	662	85,000	496,618,000	12,772,062
Oklahoma	620	103,000	134,599,000	3,440,079
Oregon	328	19,000	378,525,000	7,928,710
Pennsylvania	605	129,000	1,208,010,000	17,776,780
Rhode Island	37	1,030,000	115,502,000	21,112,027
South Carolina	91	2,659,000	204,207,000	29,446,396
South Dakota	189	28,000	70,635,000	2,695,243
Tennessee	141	245,000	371,292,000	19,515,908
Texas	1,056	34,000	731,547,000	13,628,519
Utah	40	1,273,000	213,407,000	31,885,175
Vermont	330	32,000	22,180,000	2,142,058
Virginia	135	1,971,000	913,418,000	39,439,859
Washington	296	94,000	261,831,000	14,336,584
West Virginia	55	4,153,000	132,365,000	22,101,418
Wisconsin	428	397,000	567,479,000	10,141,262
Wyoming	49	822,000	66,163,000	11,396,898

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1990, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 1990

Variable	Label	Number of districts	Minimum	Maximum	Mean
V33	Fall Membership	15,931	0	918,011	2,538
C25	Fed Rev - Thru State - Child Nutrition Act	15,931	\$0	\$158,754,000	\$214,110
C26	Fed Rev - Thru State - All Others	15,931	0	448,304,000	472,643
B26	Fed Rev - Direct - From Fed Gov	15,931	0	54,591,000	84,718
C23	State Rev - Direct - From State Gov	15,931	0	2,908,354,000	5,832,822
C27	State Rev - On Behalf of School System	15,931	0	88,496,000	87,314
T02	Local Rev - Parent Gov Contributions	15,931	0	3,341,107,000	1,116,352
T06	Local Rev - Property Taxes	15,931	0	842,341,000	3,900,558
T09	Local Rev - General Sales Taxes	15,931	0	67,360,000	31,229
T15	Local Rev - Public Utility Taxes	15,931	0	8,055,000	4,247
T40	Local Rev - Individual and Corporate Income	15,931	0	55,188,000	33,362
T99	Local Rev - All Other Taxes	15,931	0	70,046,000	35,020
D11	Local Rev - From Other School Systems	15,931	0	70,298,000	95,245
D23	Local Rev - From Cities and Counties	15,931	0	121,095,000	182,559
A09	Local Rev - School Lunch	15,931	0	31,182,000	215,299
A10	Local Rev - Tuition and Transportation	15,931	0	303,067,000	61,072
U22	Local Rev - Interest Earnings	15,931	0	61,545,000	233,732
U97	Local Rev - Miscellaneous	15,931	0	58,772,000	241,617
A12	Local Rev - Other Sales and Service	15,931	0	34,481,000	105,506
C24	NCES Local Rev, Census State Rev	15,931	0	86,813,000	20,717
E13	Current Exp - Instruction	15,931	0	4,166,407,000	6,815,486
E17	Current Exp - Support Services - Pupils	15,931	0	212,567,000	407,292
E07	Current Exp - Support Services - Instruction	15,931	0	88,856,000	352,042
E08	Current Exp - Support Services - General	15,931	0	97,409,000	288,962
E09	Current Exp - Support Services - School	15,931	0	210,402,000	571,528
E15	Current Exp - Support Services - Nonspecified	15,931	0	458,476,000	271,002
E27	Current Exp - Support Services - Other	15,931	0	1,011,577,000	2,064,942
E11	Current Exp - Food Services	15,931	0	275,567,000	479,125
E10A	Imputed to TCUROTH	15,931	0	51,871,000	69,830
J10	SPOB - Retirement System - Other	15,931	0	3,000,000	1,155
J11	Transfer to own Retirement System - Support Services	15,931	0	123,186,000	13,182
E10B	Imputed to TNONELSE	15,931	0	102,468,000	180,464
J12	Transfer to own Retirement System - Instruction	15,931	0	339,651,000	29,547
J13	SPOB - Retirement System - Instruction	15,931	0	71,682,000	53,787
J15	SPOB - Retirement System - Services	15,931	0	19,228,000	21,649
F12	Capital Outlay - Construction	15,931	0	284,439,000	621,835
K12	Capital Outlay - New and Replacement Equipment	15,931	0	59,045,000	303,253
G15	Capital Outlay - Land and Existing Structures	15,931	0	100,429,000	160,134
L12	Payments to State Governments	15,931	0	8,936,000	21,466
M12	Payments to Local Governments	15,931	0	6,867,000	19,185
Q11	Payments to Other School Systems	15,931	0	171,300,000	194,718
I86	Interest on Debt	15,931	0	87,781,000	220,289
Z32	Total Salaries	15,931	0	4,306,382,000	7,702,026
Z33	Salaries - Instruction	15,931	0	3,312,434,000	5,283,981
_19H	Long Term Debt - Outstanding at Beginning of FY	15,931	0	1,088,203,000	3,056,263
_21F	Long Term Debt - Issued During FY	15,931	0	282,449,000	523,281
_31F	Long Term Debt - Retired During FY	15,931	0	59,802,000	265,301
_41F	Long Term Debt - Outstanding at End of FY	15,931	0	1,324,118,000	3,316,685
_61V	Short Term Debt - Outstanding at Beginning of FY	15,931	0	125,916,000	152,289
_66V	Short Term Debt - Outstanding at End of FY	15,931	0	37,651,000	168,209
W01	Assets - Sinking Fund	15,931	0	184,801,000	187,514
W31	Assets - Bond Fund	15,931	0	229,793,000	599,361
W61	Assets - Other Funds	15,931	0	544,070,000	1,662,027

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 1990, Version 1a.

Appendix E—Survey Form

RETURN TO
Bureau of the Census
ATTN: Governments Div.
Washington, DC 20233

FORM **F-33**
 (7-18-90)

U. S. DEPARTMENT OF COMMERCE
 BUREAU OF THE CENSUS

1990 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 the population served, and the extent and complexity of their financial accounts. We estimate public reporting burden for this collection of information to vary from .5 to 1.5 hours per response, with an average of 1 hour per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the 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 the Associate Director for Management Services, Paperwork Reduction Project 0607-0700, Room 2027, FB 3, Bureau of the Census, Washington, DC 20233; and to the Office of Management and Budget, Paperwork Reduction Project 0607-0700, Washington, DC 20503.

NOTE Please read the instructions on page 4 before completing this report 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, 1980.

Part I REVENUE

Amount
 Omit cents

Section A – FROM LOCAL SOURCES

- 1. Property taxes (1110, 1140)
- 2. General sales or gross receipts tax (1120)
- 3. Public utility taxes (1190)
- 4. Individual and corporate net income taxes (1130)
- 5. All other taxes (1190)
- 6. Parent government contributions (dependent school systems only – 1100)
- 7. Revenue from other school systems (within State – 1320, 1420, 1951; out of State – 1330, 1430, 1952)
- 8. Revenue from cities and counties (1200, 1960, 2100, 2200, 2800)
- 9. Tuition and transportation fees from pupils and parents (1310, 1340, 1410, 1440)
- 10. Interest earnings (1500)
- 11. Gross receipts from school lunch sales (1600)
- 12. Other sales and service revenue (1700, 1800, 1940)
- 13. Miscellaneous other local revenue (1910, 1920, 1930, 1990)

T06
 T09
 T15
 T40
 T99
 T02
 D11
 D23
 A10
 U22
 A09
 A12
 U97

Continue on reverse →

Part I REVENUE – Continued		Amount Omit cents
Section B – FROM STATE SOURCES – Total amount of revenue received directly from State government <i>Major items may be entered below. (3100, 3200, 3800)</i>		
1.		
2.		
3.		
4.		
TOTAL – Sum of lines 1 through 4 →		C23
Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT – Total amount from all Federal assistance programs paid through the State (4200, 4500)		
1. Federal Child Nutrition Act revenues – <i>Exclude value of commodities.</i>		C25
2. All other Federal aid through State – <i>Major items may be entered below.</i>		
a.		
b.		
TOTAL – Sum of lines 2a and 2b →		C26
Section D – FROM FEDERAL GOVERNMENT DIRECTLY – Total amount received directly from Federal Government <i>Major items may be entered below. (4100, 4300, 4700, 4800)</i>		
1.		
2.		
TOTAL – Sum of lines 1 and 2 →		B26
Part II EXPENDITURE		Amount Omit cents
Section A – CURRENT OPERATION – <i>All amounts paid excluding internal transfers and amounts reported in part IIC through F and part IIIA3.</i>		
1. Instruction (function code 1000) – <i>Exclude adult education.</i>		E13
2. Support services, pupils (function code 2100)		E06
3. Support services, instructional staff (function code 2200)		E07
4. Support services, general administration (function code 2300)		E08
5. Support services, school administration (function code 2400)		E09
6. Support services, all other (function codes 2500 through 2900)		E14
7. Gross school lunch expenditures (function code 3100)		E11
8. All other (function codes 3200 and 3300) – <i>Include gross student activities, community services, and adult education.</i>		E10

Part II EXPENDITURE — Continued		Amount <i>Omit cents</i>	
Section B — EXHIBIT ITEMS — Report that part of the expenditures already included in part IIA above that was paid for the following:		Z32	
1. Total salaries and wages (object code 100 — all functions)			
		Z33	
2. Salaries and wages for instruction (object code 100 — function code 1000 only)			
Section C — INTEREST ON DEBT (object code 830)		I86	
Section D — PAYMENTS TO OTHER SCHOOL SYSTEMS (object codes — 511, 561, 592, 512, 562, 593)		Q11	
Section E — PAYMENTS TO OTHER GOVERNMENTS		L12	
1. To State government (object code 569)			
		M12	
2. To local governments (object code 920)			
Section F — CAPITAL OUTLAY — Amounts paid from all sources and funds for the following:		F12	
1. Construction (object code 450)			
		K12	
2. New and replacement equipment (object code 730)			
		G15	
3. Land and existing structures (object codes 710, 720)			
Part III DEBT		Amount <i>Omit cents</i>	
Section A — LONG TERM — Term of more than one year		19H	
1. Outstanding at beginning of fiscal year			
		21F	
2. Issued during fiscal year (revenue code 5110)			
		31F	
3. Retired during fiscal year (object code 910)			
		41F	
4. Outstanding at end of fiscal year (1 plus 2 minus 3)			
Section B — SHORT TERM — Term of one year or less		61V	
1. Outstanding at beginning of fiscal year			
		66V	
2. Outstanding at end of fiscal year			
Part IV CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Sinking	Bond	All other
Cash and deposits (include CD's) and security holdings	W01	W31	W61
		V33	
Part V FALL MEMBERSHIP — October 1989			Amount <i>Omit cents</i>
Enter the count of pupils enrolled on the school day closest to October 1, 1989.			
Part VI STATE PAYMENT ON BEHALF OF THE SCHOOL SYSTEM			Amount <i>Omit cents</i>
Mark (X) this box if State payments exist but cannot be identified from records. <input type="checkbox"/>			C27
1. Total State payment (revenue code 3900)			
			J13
2. Portion of total State payment spent for instruction (function code 1000)			
			J15
3. Portion of total State payment spent for support services (function code 2000)			
			J10
4. Portion of total State payment spent for other services (function code 3000)			
Part VII DATA SUPPLIED BY			
Name	Telephone		
	Area code	Number	Extension
Title			

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.

BASIC INSTRUCTIONS AND SUGGESTIONS

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

1. INCLUDE the unduplicated revenues and expenditures from all funds —
 - a. General fund
 - b. Special revenue funds
 - c. Federal project funds
 - d. Debt service fund
 - e. Capital projects funds
 - f. Food service fund
 - g. Student activity funds
2. EXCLUDE transfers of monies between funds, agency transactions, transactions of private trust funds, 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.

Part I — REVENUE

Section A — FROM LOCAL SOURCES — Independent school districts (those districts that have a "5" in the third character of their ID) should report their tax receipts in items 1 through 5. Item 1 (property taxes) will be applicable for most independent school districts. Items 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 and set the rate. 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.

Dependent school systems (those systems that have a "0," "7," "8," or "9" in the third character of their ID) should report their tax receipts and any other amounts appropriated by their parent government in item 6 (Census item T02).

Gross receipts from school food service operations should be included in item 11 (Census item A09). Gross student activity receipts for those funds under control of the custodian of school funds should be reported in item 12 (Census code A12).

Section B — FROM STATE SOURCES — Include all restricted and unrestricted payments made directly by the State government to local education agencies. These payments include but are not limited to foundation or basic support, transportation, pupil targeted programs (special, gifted, vocational, and adult education), textbook funds, capital outlay, debt service payments on local school debt, property tax relief payments, child nutrition matching payments, employee benefit payments, and loans to local education agencies.

Exclude here and report in part VI, State payments made on behalf of the school system. Also, exclude from this report payments made by the State directly to service debt incurred by the State and for projects administered by the State instead of the local school system.

Section C — FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT — Report Federal cash reimbursements for school lunch, milk, breakfast, and ala carte programs in item 1 (Census code C25). Exclude the value of commodities donated under the Child Nutrition Act.

Report all other Federal aid distributed through the State government in item 2 (Census code C26). These include Education Consolidation and Improvement Act (ECIA) block grants, Elementary-Secondary Education Act (ESEA) chapters 1 and 2, Vocational Education Act, Education for the Handicapped Act (EHA), teacher corps, refugee assistance, adult education, energy grants, forest service, work study, and drug rehabilitation programs.

Section D — FROM FEDERAL GOVERNMENT DIRECTLY — Report all direct Federal payments for programs such as Impact Aid (Public Laws 874 and 815), ESEA Title VII, Education for Economic Security Act (EESA) Title VI, Emergency School Assistance Act, and Indian education (Johnson-O'Malley Act), and Headstart.

Part II — EXPENDITURE

Section A — CURRENT OPERATION — Include for the functions shown in items 1 through 8 expenditures for salaries, employee benefits, purchased services (except construction services which should be reported in section F), and supplies. These cover such objects as contracts, rent, insurance, utilities, maintenance services, printing, tuition paid to private schools, and food.

Exclude from section A	Include instead in:
Debt service payments	Part II, section C and part III
Payments to other school systems	Part II, section D
Payments to the State, cities, counties, or special districts	Part II, section E
Capital outlays	Part II, section F
State payments on behalf of school system	Part VI

Section B — EXHIBIT ITEMS — Report total salaries and wages (item 1) and salaries and wages for instruction (item 2) even though these have already been included in the amounts reported in section A, current operation. Include both here and in section A gross salaries without deduction of withholdings for income tax, employee contributions for Social Security or retirement coverage, etc.

Section C — INTEREST ON DEBT — Include interest payments on long- and short-term debt.

Section D — PAYMENTS TO OTHER SCHOOL SYSTEMS — Report payments made to in-State and out-of-State school systems for tuition, transportation, etc. Payments made to dependent school systems or to parent governments of dependent school systems should be included in this category.

Section E — PAYMENTS TO OTHER GOVERNMENTS — Include repayments of loans from State and local governments. Also report debt service payments to State and local governments and school building authorities which incur debt instead of the school system.

Section F — CAPITAL OUTLAY — Include expenditures for constructing fixed assets (item 1); purchasing fixed assets, including land or existing buildings and improvement to grounds (item 3); and for initial, additional, and replacement equipment (item 2).

Part III — 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 IV — 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 par value. Exclude accounts receivable, value of real property, and all nonsecurity assets.

Part V — FALL MEMBERSHIP — October 1989

Include an unduplicated headcount of pupils enrolled in the school system on the closest date to October 1, 1989 as possible. Include pupils transferred into the school system and exclude pupils transferred out.

Part VI — STATE PAYMENT ON BEHALF OF THE SCHOOL SYSTEM

Mark (X) the box indicated if you know that substantial State payments on behalf of the school system are made but cannot identify these payments from your records. If you can identify these payments, report the total State payment in item 1. Include amounts transferred by the State into State teacher retirement funds, textbooks purchased by the State and given to the school system, and transportation programs financed directly from State funds. Please show how the total State payment reported in item 1 was spent by providing detail for instruction (item 2), support services (item 3), and other (item 4). Please estimate this allocation if actual amounts are not available. Report the basis for the estimate in the "Remarks" section.