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Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2004-05 (Fiscal Year 2005)

Final File Version 1a



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June 2007

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I. Introduction to the NCES Common Core of Data School District Finance Survey (F-33), School Year 2004–05 (Fiscal Year 2005) Final File Version 1a

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

Both NCES and the Governments Division of the U.S. Census Bureau collect public school system finance data, and they collaborate in their efforts to gather these data. The Census Bureau is required to collect government finance data under Title 13 U.S.C. Section 182. NCES is authorized to collect these data by Congress through the Education Sciences Reform Act of 2002, P.L. 107-279, sec. 153 (a). The Census Bureau acts as the primary collection agent and produces two data files: one for distribution and reporting by the Census Bureau and the other for distribution and reporting by NCES. The two data files differ in the inclusion in the NCES file of state government expenditures for and on behalf of school districts in certain variables, and in the classification of certain revenues as being from local or state sources. The NCES file also includes many charter school districts that are not included in the Census Bureau file. In addition, the data files differ in name. The Census Bureau refers to its data file as the Annual Survey of Local Government Finances: School Systems, and NCES refers to its as the CCD School District Finance Survey (F-33). This is the documentation of the CCD School District Finance Survey (F-33) data file for school year 2004–05, fiscal year 2005 (FY 05).

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

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

Changes in the universe population do occur, and are often the result of districts being newly incorporated, undergoing boundary changes, or breaking up. More detailed information on these

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

changes 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 05 CCD School District Finance Survey (F-33) contains 16,605 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. This file contains records that are not in the Census Bureau school district finance file; the additional records contain data for charter schools and other types of school districts that the Census Bureau does not consider to be government entities. The file includes variables for revenues by source, expenditures by function, indebtedness, assets, and student membership counts, as well as identification variables. For a complete list of variables, see appendix A. Finance data are presented in whole dollar amounts.

The remainder of this documentation includes a user's guide and five appendixes. The user's guide contains information on methodology of this survey, including certain conditions that are unique to the data file for the FY 05 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 05 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 05 and how those practices relate to this data release.
- **Appendix D—Value Distribution and Field Frequencies** provides information about the frequency and distribution of data items across local education agencies.
- **Appendix E—Survey Form** includes a facsimile of the data collection instrument.

II. User's Guide

A. Methodology

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

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

For the FY 05 collection, the following states submitted data in their own formats: Alabama, Arizona, California, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Oregon, South Carolina, Tennessee, and Utah. Idaho and Oklahoma sent revenue data in the F-33 format and expenditure data in their own state format. All other states reported data in the F-33 format. Survey analysts monitor all data by comparing the school district finance data in relation to other CCD survey data and performing internal and longitudinal consistency checks.

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

B. Accounting and Collection Methods

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

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

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

Fiscal years

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

Transfer items

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

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

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

Special exhibit items

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

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

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

Data item flags

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

The flags are as follows:

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

Table 1. Destination of state payments on behalf of the LEA (SPOB), by F-33 survey item: Fiscal year 2005

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, Version 1a.

Missing and nonapplicable data

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

administration and school administration functions. In this scenario, the zero data reported for school administration would be assigned a flag of “R.”

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

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

```
data new;
set sdf051a;
array remove (*) _numeric_;
do i = 1 to dim (remove);
    if remove (i) = -2 then remove (i) = .;
end;
drop i;
run;
```

Coverage, response, and nonsampling error

The F-33 universe includes all public school districts in the 50 states and the District of Columbia. All 51 respondents reported data for FY 05.

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

Nonsampling error occurs when reporting states use different item definitions than those supplied by the CCD. This can arise when states follow different education policies and are not able to map their data exactly to the CCD. An example is that one state may report revenues from student activities while another state prohibits districts from collecting such revenues. Another source of nonsampling error is the timing of the initial data collection. Variations in the fiscal year followed by states are discussed earlier in this section (see “Fiscal years”).

Reference sources

Four reference sources are used in conjunction with F-33 variable description and state reporting. The first and primary source is the NCES accounting handbook, *Financial Accounting for Local and State School Systems* (National Forum on Education Statistics, Core Finance Data Task Force 2003). This publication contains standard account codes, classification criteria, and definitions for reporting school system financial information, providing a system by which fiscal data can be reported in a comprehensive and uniform manner. A second reference source is *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2001), which can be purchased from the Government Finance Officers Association. A third reference, *Government Finance and Employment Classification Manual* (U.S. Census Bureau 2006), can be accessed online at <http://www.census.gov/govs/www/class06.html>. These three sources allow survey examiners to maintain variable continuity between survey cycles and during survey form

modifications. A fourth reference is the summary of definitions needed to respond to the survey, found directly on the F-33 survey form under “Basic Instructions and Suggestions” (see the survey form in appendix E). Here, the respondent may reference general definitions associated with public education revenue, expenditure, debt, and asset information that directly pertain to the survey form. Together, these resources help to maintain the reliability and validity of F-33 school finance data.

C. Unit Identifiers

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

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

C.1. Identification variables

LEAID

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

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

LEAID matching issues

Not every record in the F-33 file will have an LEAID code. The absence of an LEAID occurs when agencies are not included in, or can not be matched to, the LEA universe file. Education service agencies (ESAs) may also lack an LEAID. ESAs provide education-related services and will typically show administrative data but no enrollment.

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

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

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

CENSUSID

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

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

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

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

The agency type codes are as follows:

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

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

Table 2. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2005

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

NOTE: CENSUSID is the Census Bureau identification code.

FIPS and statistical area variables

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

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

Table 3. State abbreviations and FIPS state codes, by state: Fiscal year 2005

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

NOTE: FIPS stands for Federal Information Processing Standards.

C.2 Other unit characterization codes

School-level codes

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

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

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

AGCHRT codes

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

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

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

CCDNF

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

CENFILE

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

GSLO and GSHI

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

D. Weights

Weight values (WEIGHT) are assigned to records in the F-33 survey. Although FY 93 and FY 94 were sample surveys, the FY 95 through FY 04 collections were universe surveys. As in other universe surveys, each record is assigned a weight of "1."

E. Common Core of Data

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

F. Changes to the F-33 Survey

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

Unit identifiers

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

Special exhibit items

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

Federal revenue distributed by state governments

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

G. Data File Formats, Names, and Versions

File formats

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

File names

The names of the FY 05 releases are as follows:

- Sdf051a.sas7bdat (SAS dataset)
- Sdf051a.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, “05” stands for FY 05, “1” indicates that the file is a final version by NCES, and “a” indicates this is the first version of this file by NCES.

File versions

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

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

H. State Notes

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

I. Survey form

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

References

- Berry, C. and Cohen, C. (2005). *Documentation for the NCES Common Core of Data, School District Finance Survey (F-33), School Year 2002–03, Fiscal Year (FY) 2003*, (NCES 2005-357). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved May 2, 2007, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2005357>.
- Gauthier, S. J. (2001). *Governmental Accounting, Auditing, and Financial Reporting 2001*. Chicago, IL: Government Finance Officers.
- Hill, J. Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2003–04 (Fiscal Year 2004) (NCES 2006-443). U.S. Department of Education. Washington, DC: National Center for Education Statistics.
- National Forum on Education Statistics, Core Finance Data Task Force. (2003). *Financial Accounting for Local and State School Systems: 2003 Edition* (NCES 2004-318). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved May 2, 2007, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>.
- U.S. Census Bureau (2006). *Government Finance and Employment Classification Manual*. Retrieved May 21, 2007, from <http://www.census.gov/govs/www/class06.html>.

Appendix A—Record Layout and Descriptions of Data Items

Appendix A—Record Layout and Descriptions of Data Items

File name = Sdf051a.sas7bdat, Fiscal year 2005

Number of variables = 242

Number of observations = 16,605

Release: 1a, June 2007

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

Appendix A—Record Layout and Descriptions of Data Items

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

Appendix A—Record Layout and Descriptions of Data Items

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

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
TCAPOUT	90	Numeric	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
F12	91	Numeric	CAPITAL OUTLAY - CONSTRUCTION
G15	92	Numeric	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
K09	93	Numeric	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
K10	94	Numeric	CAPITAL OUTLAY - OTHER EQUIPMENT
K11	95	Numeric	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
L12	96	Numeric	PAYMENTS TO STATE GOVERNMENTS
M12	97	Numeric	PAYMENTS TO LOCAL GOVERNMENTS
Q11	98	Numeric	PAYMENTS TO OTHER SCHOOL SYSTEMS
I86	99	Numeric	INTEREST ON DEBT
Z32	100	Numeric	TOTAL SALARIES
Z33	101	Numeric	SALARIES - INSTRUCTION
Z35	102	Numeric	TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
Z36	103	Numeric	TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
Z37	104	Numeric	TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
Z38	105	Numeric	TEACHER SALARIES - OTHER EDUCATION PROGRAMS
V11	106	Numeric	SALARIES - SUPPORT SERVICES - PUPILS
V13	107	Numeric	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V15	108	Numeric	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
V17	109	Numeric	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V21	110	Numeric	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V23	111	Numeric	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V37	112	Numeric	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V29	113	Numeric	SALARIES - FOOD SERVICES
Z34	114	Numeric	TOTAL EMPLOYEE BENEFITS
V10	115	Numeric	EMPLOYEE BENEFITS - INSTRUCTION
V12	116	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
V14	117	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V16	118	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
V18	119	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V22	120	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V24	121	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
V38	122	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V30	123	Numeric	EMPLOYEE BENEFITS - FOOD SERVICES
V32	124	Numeric	EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
V93	125	Numeric	TEXTBOOKS
_19H	126	Numeric	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_21F	127	Numeric	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
_31F	128	Numeric	LONG TERM DEBT - RETIRED DURING FISCAL YEAR

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
_41F	129	Numeric	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
_61V	130	Numeric	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_66V	131	Numeric	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
W01	132	Numeric	ASSETS - SINKING FUND
W31	133	Numeric	ASSETS - BOND FUND
W61	134	Numeric	ASSETS - OTHER FUNDS
WEIGHT	135	Numeric	WEIGHT
FL_V33	136	Character	FLAG - FALL MEMBERSHIP
FL_C14	137	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE I
FL_C15	138	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILDREN WITH DISABILITIES – IDEA
FL_C16	139	Character	FLAG - FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
FL_C17	140	Character	FLAG - FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
FL_C18	141	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE V, PART A
FL_C19	142	Character	FLAG - FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
FL_B11	143	Character	FLAG - FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
FL_C20	144	Character	FLAG - FEDERAL REVENUE - THRU STATE - OTHER
FL_C25	145	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
FL_C36	146	Character	FLAG - FEDERAL REVENUE - NONSPECIFIED
FL_B10	147	Character	FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID
FL_B12	148	Character	FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
FL_B13	149	Character	FLAG - FEDERAL REVENUE - DIRECT - OTHER
FL_C01	150	Character	FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE
FL_C04	151	Character	FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
FL_C05	152	Character	FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS
FL_C06	153	Character	FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	154	Character	FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
FL_C08	155	Character	FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS
FL_C09	156	Character	FLAG - STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
FL_C10	157	Character	FLAG - STATE REVENUE - SCHOOL LUNCH PROGRAMS
FL_C11	158	Character	FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	159	Character	FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS
FL_C13	160	Character	FLAG - STATE REVENUE - OTHER PROGRAMS
FL_C35	161	Character	FLAG - STATE REVENUE - NONSPECIFIED
FL_C38	162	Character	FLAG - STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
FL_C39	163	Character	FLAG - STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
FL_T02	164	Character	FLAG - LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
FL_T06	165	Character	FLAG - LOCAL REVENUE - PROPERTY TAXES
FL_T09	166	Character	FLAG - LOCAL REVENUE - GENERAL SALES TAXES
FL_T15	167	Character	FLAG - LOCAL REVENUE - PUBLIC UTILITY TAXES

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_T40	168	Character	FLAG - LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
FL_T99	169	Character	FLAG - LOCAL REVENUE - ALL OTHER TAXES
FL_D11	170	Character	FLAG - LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
FL_D23	171	Character	FLAG - LOCAL REVENUE - FROM CITIES AND COUNTIES
FL_A07	172	Character	FLAG - LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
FL_A08	173	Character	FLAG - LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
FL_A09	174	Character	FLAG - LOCAL REVENUE - SCHOOL LUNCH
FL_A11	175	Character	FLAG - LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
FL_A13	176	Character	FLAG - LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
FL_A15	177	Character	FLAG - LOCAL REVENUE - STUDENT FEES, NONSPECIFIED
FL_A20	178	Character	FLAG - LOCAL REVENUE - OTHER SALES AND SERVICES REVENUE
FL_U22	179	Character	FLAG - LOCAL REVENUE - INTEREST EARNINGS
FL_U97	180	Character	FLAG - LOCAL REVENUE - MISCELLANEOUS
FL_C24	181	Character	FLAG - NCES LOCAL REVENUE, CENSUS STATE REVENUE
FL_E13	182	Character	FLAG - CURRENT EXPENDITURES - INSTRUCTION
FL_V91	183	Character	FLAG - PAYMENTS TO PRIVATE SCHOOLS
FL_V92	184	Character	FLAG - PAYMENTS TO CHARTER SCHOOLS
FL_E17	185	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
FL_E07	186	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_E08	187	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_E09	188	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V40	189	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V45	190	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORT
FL_V90	191	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
FL_V85	192	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
FL_E11	193	Character	FLAG - CURRENT EXPENDITURES - FOOD SERVICES
FL_V60	194	Character	FLAG - CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
FL_V65	195	Character	FLAG - CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY
FL_V70	196	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
FL_V75	197	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
FL_V80	198	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - OTHER
FL_F12	199	Character	FLAG - CAPITAL OUTLAY - CONSTRUCTION
FL_G15	200	Character	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
FL_K09	201	Character	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
FL_K10	202	Character	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
FL_K11	203	Character	FLAG - CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
FL_L12	204	Character	FLAG - PAYMENTS TO STATE GOVERNMENTS

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_M12	205	Character	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
FL_Q11	206	Character	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
FL_I86	207	Character	FLAG - INTEREST ON DEBT
FL_Z32	208	Character	FLAG - TOTAL SALARIES
FL_Z33	209	Character	FLAG - SALARIES - INSTRUCTION
FL_Z35	210	Character	FLAG - TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
FL_Z36	211	Character	FLAG - TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
FL_Z37	212	Character	FLAG - TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
FL_Z38	213	Character	FLAG - TEACHER SALARIES - OTHER EDUCATION PROGRAMS
FL_V11	214	Character	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
FL_V13	215	Character	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_V15	216	Character	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_V17	217	Character	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V21	218	Character	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V23	219	Character	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V37	220	Character	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V29	221	Character	FLAG - SALARIES - FOOD SERVICE
FL_Z34	222	Character	FLAG - TOTAL EMPLOYEE BENEFITS
FL_V10	223	Character	FLAG - EMPLOYEE BENEFITS - INSTRUCTION
FL_V12	224	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
FL_V14	225	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES – INSTRUCTION STAFF
FL_V16	226	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - GEN ADMIN
FL_V18	227	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V22	228	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V24	229	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V38	230	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V30	231	Character	FLAG - EMPLOYEE BENEFITS - FOOD SERVICES
FL_V32	232	Character	FLAG - EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
FL_V93	233	Character	FLAG - TEXTBOOKS
FL_19H	234	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_21F	235	Character	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
FL_31F	236	Character	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR
FL_41F	237	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_61V	238	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_66V	239	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_W01	240	Character	FLAG - ASSETS - SINKING FUND
FL_W31	241	Character	FLAG - ASSETS - BOND FUND
FL_W61	242	Character	FLAG - ASSETS - OTHER FUNDS

Appendix B—Glossary

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

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

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

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

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

Census state, NCES local revenue: See "Local Revenue—NCES Local, Census State revenue."

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

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

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

Appendix B—Glossary

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

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

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

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

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

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

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

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

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

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

Appendix B—Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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short-term debt: Interest-bearing debt payable within 1 year from the date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance. [**61V, 66V**]

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

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

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

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

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

staff improvement programs: Revenues for programs designed to improve the quantity and quality of school system staff. Examples include programs for additional teacher units, teacher benefits such as retirement and social security contributions paid directly to the school system, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, and salaries for specific types of instructional and support staff. [**C04**]

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

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

other programs: All other state revenues that are paid directly to school systems, including funds for bilingual education, gifted and talented programs, food services, instructional materials, textbooks, computer equipment, library resources, guidance

Appendix B—Glossary

and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. Where these programs are covered under the state government's general formula assistance program, revenues are shown under "General Formula Assistance" instead of "Other State Aid." [C01, C07, C08, C10, C13]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix C—State Notes

Appendix C—State Notes

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

Alabama

Fiscal Year: October 1–September 30

Alaska

Fiscal Year: July 1–June 30

Notes:

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

Arizona

Fiscal Year: July 1–June 30

Notes:

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

Arkansas

Fiscal Year: July 1–June 30

Notes:

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

California

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

Table C-1. California combined school districts and enrollment in the F-33 survey: Fiscal year 2005

School district	LEAID	Enrollment
Arena Union Elementary/Point Union Joint		
High (combined district)	0603090	499
Arena Union Elementary	0603090	315
Point Union Joint High	0631230	184
Modesto (combined district)	0625130	33,881
Modesto City Elementary	0625130	18,025
Modesto City High	0625150	15,856
Petaluma (combined district)	0630230	8,049
Petaluma City Elementary	0630230	2,097
Petaluma City High	0630250	5,952
Santa Cruz (combined district)	0635590	7,445
Santa Cruz City Elementary	0635590	2,177
Santa Cruz City High	0635600	5,268
Santa Rosa (combined district)	0635810	17,266
Santa Rosa Elementary	0635810	4,634
Santa Rosa High	0635830	12,632

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, Version 1a.

Colorado

Fiscal Year: July 1–June 30

Connecticut

Fiscal Year: July 1–June 30

Notes:

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

Delaware

Fiscal Year: July 1–June 30

Notes:

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

District of Columbia

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

Florida

Fiscal Year: July 1–June 30

Notes:

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

Georgia

Fiscal Year: July 1–June 30

Notes:

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

Hawaii

Fiscal Year: July 1–June 30

Idaho

Fiscal Year: July 1–June 30

Notes:

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

Illinois

Fiscal Year: July 1–June 30

Notes:

- Fiscal year 2005 (FY 05) financial data for North Chicago School District 187, Gavin School District 37, and Consolidated School District 158 were not reported to the Illinois State Board of Education and are not included in the FY 2005 files or published tables.
- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- State expenditures made on behalf of the public school systems are reported in the data.
- Corporate personal property replacement tax revenues are reported as NCES local revenue, Census state revenue (C24) and included in the local revenue subtotal.

Appendix C—State Notes

Indiana

Fiscal Year: July 1–June 30

Notes:

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

Iowa

Fiscal Year: July 1–June 30

Kansas

Fiscal Year: July 1–June 30

Notes:

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

Kentucky

Fiscal Year: July 1–June 30

Notes:

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

Louisiana

Fiscal Year: July 1–June 30

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:

- The enrollment amount (V33) for Baltimore City includes enrollments for the Edison Partnership Schools, which are reported separately on the CCD Agency Universe file.
- State expenditures made on behalf of the public school systems are reported in the data.

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Massachusetts

Fiscal Year: July 1–June 30

Notes:

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

Michigan

Fiscal Year: July 1–June 30

Minnesota

Fiscal Year: July 1–June 30

Notes:

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

Mississippi

Fiscal Year: July 1–June 30

Notes:

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

Missouri

Fiscal Year: July 1–June 30

Notes:

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

Montana

Fiscal Year: July 1–June 30

Nebraska

Fiscal Year: September 1–August 31

Nevada

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

New Hampshire

Fiscal Year: July 1–June 30

Notes:

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

New Jersey

Fiscal Year: July 1–June 30

Notes:

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

New Mexico

Fiscal Year: July 1–June 30

New York

Fiscal Year: July 1–June 30

Notes:

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

North Carolina

Fiscal Year: July 1–June 30

Notes:

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

North Dakota

Fiscal Year: July 1–June 30

Ohio

Fiscal Year: July 1–June 30

Appendix C—State Notes

Oklahoma

Fiscal Year: July 1–June 30

Notes:

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

Table C-2. Oklahoma area combined vocational-technical districts in the F-33 survey: Fiscal year 2005

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2005, Version 1a.

Oregon

Fiscal Year: July 1–June 30

- School system payments for the Public Employees Retirement System (PERS) unfunded actuarial liability are reported in the data as a payment to the state government (L12). Proceeds from bond issues used to pay off this liability are also included in the data.

Appendix C—State Notes

Pennsylvania

Fiscal Year: July 1–June 30

Rhode Island

Fiscal Year: July 1–June 30

Notes:

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

South Carolina

Fiscal Year: July 1–June 30

Notes:

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

South Dakota

Fiscal Year: July 1–June 30

Notes:

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

Tennessee

Fiscal Year: July 1–June 30

Texas

Fiscal Year: September 1–August 31

Notes:

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

Utah

Fiscal Year: July 1–June 30

Notes:

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

Vermont

Fiscal Year: July 1–June 30

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

Appendix C—State Notes

Virginia

Fiscal Year: July 1–June 30

Washington

Fiscal Year: July 1–June 30

Notes:

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

West Virginia

Fiscal Year: July 1–June 30

Notes:

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

Wisconsin

Fiscal Year: July 1–June 30

Notes:

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

Wyoming

Fiscal Year: July 1–June 30

Appendix D—Value Distribution and Field Frequencies

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2005

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
School-level code (SCHLEV)				
01 Elementary School System Only	3,542	21.3	3,542	21.3
02 Secondary School System Only	820	4.9	4,362	26.3
03 Elementary/Secondary School System	10,934	65.9	15,296	92.1
05 Vocational or Special Education School System	261	1.6	15,557	93.7
06 Nonoperating School System	344	2.1	15,901	95.8
07 Education Service Agency	704	4.2	16,605	100.0
Agency charter code (AGCHRT)				
1 All associated schools are charter schools	1,505	9.1	1,505	9.1
2 All associated schools are charter and noncharter schools	575	3.5	2,080	12.5
3 All associated schools are noncharter schools	13,901	83.7	15,981	96.2
N Not applicable or code could not be determined	624	3.8	16,605	100.0
Survey year (YEAR)				
2005	16,605	100.0	16,605	100.0
CCD Agency Nonfiscal File Match (CCDNF)				
0 Record does not match CCD LEA Universe Survey	61	0.4	61	0.4
1 Record matches CCD LEA Universe Survey	16,544	99.6	16,605	100.0
Census fiscal file match (CENFILE)				
0 Does not match Census fiscal file	1,356	8.2	1,356	8.2
1 Matches Census fiscal file	15,249	91.8	16,605	100.0
Low Grade Span (GSLO)				
PK Prekindergarten Students	9,085	54.7	9,085	54.7
KG Kindergarten Students	5,359	32.3	14,444	87.0
01 1st Grade Students	65	0.4	14,509	87.4
02 2nd Grade Students	18	0.1	14,527	87.5
03 3rd Grade Students	22	0.1	14,549	87.6
04 4th Grade Students	19	0.1	14,568	87.7
05 5th Grade Students	57	0.3	14,625	88.1
06 6th Grade Students	129	0.8	14,754	88.9
07 7th Grade Students	181	1.1	14,935	89.9
08 8th Grade Students	37	0.2	14,972	90.2
09 9th Grade Students	739	4.5	15,711	94.6
10 10th Grade Students	57	0.3	15,768	95.0
11 11th Grade Students	15	0.1	15,783	95.0
12 12th Grade Students	3	#	15,786	95.1
UG Students in Ungraded Classes	113	0.7	15,899	95.7
00 No students	645	3.9	16,544	99.6
N Data are not applicable	61	0.4	16,605	100.0
High Grade Span (GSHI)				
PK Prekindergarten Students	10	0.1	10	0.1
KG Kindergarten Students	5	#	15	0.1
01 1st Grade Students	1	#	16	0.1
02 2nd Grade Students	7	#	23	0.1
03 3rd Grade Students	24	0.1	47	0.3
04 4th Grade Students	27	0.2	74	0.4
05 5th Grade Students	115	0.7	189	1.1
06 6th Grade Students	519	3.1	708	4.3
07 7th Grade Students	64	0.4	772	4.6
08 8th Grade Students	2,756	16.6	3,528	21.2
09 9th Grade Students	54	0.3	3,582	21.6
10 10th Grade Students	39	0.2	3,621	21.8
11 11th Grade Students	48	0.3	3,669	22.1
12 12th Grade Students	12,117	73.0	15,786	95.1
UG Students in Ungraded Classes	113	0.7	15,899	95.7
00 No students	645	3.9	16,544	99.6
N Data are not applicable	61	0.4	16,605	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2005—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fall Membership (FL_V33)				
A—Adjusted by the analyst	112	0.7	112	0.7
R—As reported by the state	16,493	99.3	16,605	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,603	100.0	16,605	100.0
Flag - Fed Rev - Thru State - Children with With Disabilities- IDEA (FL_C15)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,604	100.0	16,605	100.0
Flag - Fed Rev - Thru State - Math, Science, and Teacher Quality (FL_C16)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,604	100.0	16,605	100.0
Flag - Fed Rev - Thru State - Safe and Drug Free Schools (FL_C17)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,604	100.0	16,605	100.0
Flag - Fed Rev Thru State-Title V, Part A (FL_C18)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,602	100.0	16,605	100.0
Flag - Fed Rev - Nonspecified (FL_C36)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,604	100.0	16,605	100.0
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,601	100.0	16,605	100.0
Flag - Fed Rev - Direct - Bilingual Education (FL_B11)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,601	100.0	16,605	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
A—Adjusted by the analyst	8	0.1	8	0.1
R—As reported by the state	16,597	100.0	16,605	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,601	100.0	16,605	100.0
Flag - State Rev - Special Education Programs (FL_C05)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,602	100.0	16,605	100.0
Flag - State Rev - Bilingual Education Program (FL_C07)				
R—As reported by the state	16,605	100.0	16,605	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2005—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - State Rev - Gifted and Talented Programs (FL_C08) R—As reported by the state	16,605	100.0	16,605	100.0
Flag - State Rev - Vocational Education Programs (FL_C09) R—As reported by the state	16,605	100.0	16,605	100.0
Flag - State Rev - School Lunch Programs (FL_C10) A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,603	100.0	16,605	100.0
Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11) A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,603	100.0	16,605	100.0
Flag - State Rev - Transportation Programs (FL_C12) R—As reported by the state	16,605	100.0	16,605	100.0
Flag - State Rev - Other Programs (FL_C13) A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,602	100.0	16,605	100.0
Flag - State Rev - Nonspecified (FL_C35) A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,604	100.0	16,605	100.0
Flag - State Rev On Behalf - Employee Benefits (FL_C38) R—As reported by the state	13,119	79.0	13,119	79.0
S—Adjusted to include state payments on behalf	3,486	21.0	16,605	100.0
Flag - State Rev On Behalf - Not Employee Benefits (FL_C39) R—As reported by the state	14,187	85.4	14,187	85.4
S—Adjusted to include state payments on behalf	2,418	14.6	16,605	100.0
Flag - Local Rev - Parent Government Contributions Dependent School Systems (FL_T02) A—Adjusted by the analyst	5	#	5	#
N—Not applicable	15,153	91.3	15,158	91.3
R—As reported by the state	1,447	8.7	16,605	100.0
Flag - Local Rev - Property Taxes (FL_T06) A—Adjusted by the analyst	256	1.5	256	1.5
N—Not applicable	2,808	16.9	3,064	18.5
R—As reported by the state	13,541	81.6	16,605	100.0
Flag - Local Rev - General Sales Taxes (FL_T09) A—Adjusted by the analyst	1	#	1	#
N—Not applicable	2,808	16.9	2,809	16.9
R—As reported by the state	13,796	83.1	16,605	100.0
Flag - Local Rev - Public Utility Taxes (FL_T15) N—Not applicable	2,808	16.9	2,808	16.9
R—As reported by the state	13,797	83.1	16,605	100.0
Flag - Local Rev - Individual And Corporate Income Taxes (FL_T40) N—Not applicable	2,808	16.9	2,808	16.9
R—As reported by the state	13,797	83.1	16,605	100.0
Flag - Local Rev - All Other Taxes (FL_T99) N—Not applicable	2,808	16.9	2,808	16.9
R—As reported by the state	13,797	83.1	16,605	100.0
Flag - Local Rev - From Other School Systems (FL_D11) A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,604	100.0	16,605	100.0
Flag - Local Rev - From Cities And Counties (FL_D23) A—Adjusted by the analyst	6	#	6	#
R—As reported by the state	16,599	100.0	16,605	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2005—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,603	100.0	16,605	100.0
Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,604	100.0	16,605	100.0
Flag - Local Rev - School Lunch (FL_A09)				
A—Adjusted by the analyst	14	0.1	14	0.1
R—As reported by the state	16,591	99.9	16,605	100.0
Flag - Local Rev - Textbook Sales and Rentals (FL_A11)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Local Rev - District Activity Receipts (FL_A13)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,604	100.0	16,605	100.0
Flag - Local Rev - Student Fees, Nonspecified (FL_A15)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Local Rev - Other Sales and Services (FL_A20)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,603	100.0	16,605	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,602	100.0	16,605	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
A—Adjusted by the analyst	43	0.3	43	0.3
R—As reported by the state	16,562	99.7	16,605	100.0
Flag - NCES Local Revenue, Census State Revenue (FL_C24)				
A—Adjusted by the analyst	269	1.6	269	1.6
R—As reported by the state	16,336	98.4	16,605	100.0
Flag - Current Exp - Instruction (FL_E13)				
A—Adjusted by the analyst	11	0.1	11	0.1
R—As reported by the state	9,981	60.1	9,992	60.2
S—Adjusted to include state payments on behalf	6,613	39.8	16,605	100.0
Flag - Payments to Private Schools (FL_V91)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Payments To Charter Schools (FL_V92)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Current Exp - Support Services Pupils (FL_E17)				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	10,956	66.0	10,965	66.0
S—Adjusted to include state payments on behalf	5,640	34.0	16,605	100.0
Flag - Current Exp - Support Services Instructional Staff (FL_E07)				
A—Adjusted by the analyst	10	0.1	10	0.1
R—As reported by the state	11,070	66.7	11,080	66.7
S—Adjusted to include state payments on behalf	5,525	33.3	16,605	100.0
Flag - Current Exp - Support Services General Administration (FL_E08)				
A—Adjusted by the analyst	11	0.1	11	0.1
R—As reported by the state	10,986	66.2	10,997	66.2
S—Adjusted to include state payments on behalf	5,608	33.8	16,605	100.0
Flag - Current Exp - Support Services - School Administration (FL_E09)				
A—Adjusted by the analyst	15	0.1	15	0.1
R—As reported by the state	10,801	65.1	10,816	65.1
S—Adjusted to include state payments on behalf	5,789	34.9	16,605	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2005—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Current Exp - Support Services - Oper/Maintenance Of Plant (FL_V40)				
A—Adjusted by the analyst	6	#	6	#
R—As reported by the state	11,942	71.9	11,948	72.0
S—Adjusted to include state payments on behalf	4,657	28.1	16,605	100.0
Flag - Current Exp - Support Services Student Transportation (FL_V45)				
A—Adjusted by the analyst	17	0.1	17	0.1
R—As reported by the state	12,374	74.5	12,391	74.6
S—Adjusted to include state payments on behalf	4,214	25.4	16,605	100.0
Flag - Current Exp - Support Services Business/Central/Other (FL_V90)				
A—Adjusted by the analyst	22	0.1	22	0.1
R—As reported by the state	12,360	74.4	12,382	74.6
S—Adjusted to include state payments on behalf	4,223	25.4	16,605	100.0
Flag - Current Exp - Support Services Nonspecified (FL_V85)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Current Exp - Food Services (FL_E11)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	14,449	87.0	14,453	87.0
S—Adjusted to include state payments on behalf	2,152	13.0	16,605	100.0
Flag - Current Exp - Enterprise Operations (FL_V60)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,602	100.0	16,605	100.0
Flag - Current Exp - Other Elsec (FL_V65)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,604	100.0	16,605	100.0
Flag - Non-Elsec Exp - Community Services (FL_V70)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Non-Elsec Exp - Adult Education (FL_V75)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Non-Elsec Exp - Other (FL_V80)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Capital Outlay - Construction (FL_F12)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,604	100.0	16,605	100.0
Flag - Capital Outlay - Land and Existing Structures (FL_G15)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09)				
R—As reported by the state	16,443	99.0	16,443	99.0
S—Adjusted to include state payments on behalf	162	1.0	16,605	100.0
Flag - Capital Outlay - Other Equipment (FL_K10)				
R—As reported by the state	16,498	99.4	16,498	99.4
S—Adjusted to include state payments on behalf	107	0.6	16,605	100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Payments To State Governments (FL_L12)				
R—As reported by the state	16,605	100.0	16,605	100.0
Flag - Payments To Local Governments (FL_M12)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,604	100.0	16,605	100.0
Flag - Payments To Other School Systems (FL_Q11)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,603	100.0	16,605	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2005—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Interest On Debt (FL_I86)				
A—Adjusted by the analyst	259	1.6	259	1.6
R—As reported by the state	16,346	98.4	16,605	100.0
Flag - Total Salaries (FL_Z32)				
A—Adjusted by the analyst	325	2.0	325	2.0
R—As reported by the state	16,280	98.0	16,605	100.0
Flag - Salaries - Instruction (FL_Z33)				
A—Adjusted by the analyst	13	0.1	13	0.1
R—As reported by the state	16,592	99.9	16,605	100.0
Flag - Teacher Salaries - Regular Education Programs (FL_Z35)				
A—Adjusted by the analyst	31	0.2	31	0.2
R—As reported by the state	16,574	99.8	16,605	100.0
Flag - Teacher Salaries - Special Education Programs (FL_Z36)				
A—Adjusted by the analyst	36	0.2	36	0.2
R—As reported by the state	16,569	99.8	16,605	100.0
Flag - Teacher Salaries - Vocational Education Programs (FL_Z37)				
A—Adjusted by the analyst	6	#	6	#
R—As reported by the state	16,599	100.0	16,605	100.0
Flag - Teacher Salaries - Other Educational Programs (FL_Z38)				
A—Adjusted by the analyst	34	0.2	34	0.2
R—As reported by the state	16,571	99.8	16,605	100.0
Flag - Salaries - Support Services Pupils (FL_V11)				
A—Adjusted by the analyst	22	0.1	22	0.1
R—As reported by the state	16,583	99.9	16,605	100.0
Flag - Salaries - Support Services Instructional Staff (FL_V13)				
A—Adjusted by the analyst	50	0.3	50	0.3
R—As reported by the state	16,555	99.7	16,605	100.0
Flag - Salaries - Support Services General Administration (FL_V15)				
A—Adjusted by the analyst	62	0.4	62	0.4
R—As reported by the state	16,543	99.6	16,605	100.0
Flag - Salaries - Support Services School Administration (FL_V17)				
A—Adjusted by the analyst	20	0.1	20	0.1
R—As reported by the state	16,585	99.9	16,605	100.0
Flag - Salaries - Support Services Operation and Maintenance of Plant (FL_V21)				
A—Adjusted by the analyst	19	0.1	19	0.1
R—As reported by the state	16,586	99.9	16,605	100.0
Flag - Salaries - Support Services Student Transportation (FL_V23)				
A—Adjusted by the analyst	40	0.2	40	0.2
R—As reported by the state	16,565	99.8	16,605	100.0
Flag - Salaries - Support Services Business/Central/Other (FL_V37)				
A—Adjusted by the analyst	85	0.5	85	0.5
R—As reported by the state	16,520	99.5	16,605	100.0
Flag - Salaries - Food Service (FL_V29)				
A—Adjusted by the analyst	27	0.2	27	0.2
R—As reported by the state	16,578	99.8	16,605	100.0
Flag - Total Employee Benefits (FL_Z34)				
A—Adjusted by the analyst	190	1.1	190	1.1
R—As reported by the state	9,808	59.1	9,998	60.2
S—Adjusted to include state payments on behalf	6,607	39.8	16,605	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2005—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Employee Benefits - Instruction (FL_V10)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	10,188	61.4	10,192	61.4
S—Adjusted to include state payments on behalf	6,413	38.6	16,605	100.0
Flag - Employee Benefits - Support Services Pupils (FL_V12)				
A—Adjusted by the analyst	14	0.1	14	0.1
R—As reported by the state	11,167	67.3	11,181	67.3
S—Adjusted to include state payments on behalf	5,424	32.7	16,605	100.0
Flag - Employee Benefits - Support Services Instructional Staff (FL_V14)				
A—Adjusted by the analyst	33	0.2	33	0.2
R—As reported by the state	11,179	67.3	11,212	67.5
S—Adjusted to include state payments on behalf	5,393	32.5	16,605	100.0
Flag - Employee Benefits - Support Services General Administration (FL_V16)				
A—Adjusted by the analyst	45	0.3	45	0.3
R—As reported by the state	11,101	66.9	11,146	67.1
S—Adjusted to include state payments on behalf	5,459	32.9	16,605	100.0
Flag - Employee Benefits - Support Services School Administration (FL_V18)				
A—Adjusted by the analyst	18	0.1	18	0.1
R—As reported by the state	10,870	65.5	10,888	65.6
S—Adjusted to include state payments on behalf	5,717	34.4	16,605	100.0
Flag - Employee Benefits - Support Services Operation and Maintenance of Plant (FL_V22)				
A—Adjusted by the analyst	13	0.1	13	0.1
R—As reported by the state	12,055	72.6	12,068	72.7
S—Adjusted to include state payments on behalf	4,537	27.3	16,605	100.0
Flag - Employee Benefits - Support Services Student Transportation (FL_V24)				
A—Adjusted by the analyst	15	0.1	15	0.1
R—As reported by the state	12,807	77.1	12,822	77.2
S—Adjusted to include state payments on behalf	3,783	22.8	16,605	100.0
Flag - Employee Benefits - Support Services Business/Central/Other (FL_V38)				
A—Adjusted by the analyst	71	0.4	71	0.4
R—As reported by the state	12,651	76.2	12,722	76.6
S—Adjusted to include state payments on behalf	3,883	23.4	16,605	100.0
Flag - Employee Benefits - Food Services (FL_V30)				
A—Adjusted by the analyst	21	0.1	21	0.1
R—As reported by the state	14,432	86.9	14,453	87.0
S—Adjusted to include state payments on behalf	2,152	13.0	16,605	100.0
Flag - Employee Benefits - Enterprise Operations (FL_V32)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,602	100.0	16,605	100.0
Flag - Textbooks (Function 1000) (FL_V93)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,603	100.0	16,605	100.0
Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)				
A—Adjusted by the analyst	261	1.6	261	1.6
R—As reported by the state	16,344	98.4	16,605	100.0
Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)				
A—Adjusted by the analyst	37	0.2	37	0.2
R—As reported by the state	16,568	99.8	16,605	100.0
Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)				
A—Adjusted by the analyst	70	0.4	70	0.4
R—As reported by the state	16,535	99.6	16,605	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2005—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)				
A—Adjusted by the analyst	426	2.6	426	2.6
R—As reported by the state	16,179	97.4	16,605	100.0
Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)				
A—Adjusted by the analyst	7	#	7	#
R—As reported by the state	16,598	100.0	16,605	100.0
Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,604	100.0	16,605	100.0
Flag - Assets - Sinking Fund (FL_W01)				
A—Adjusted by the analyst	22	0.1	22	0.1
N—Not applicable	1,452	8.7	1,474	8.9
R—As reported by the state	15,131	91.1	16,605	100.0
Flag - Assets - Bond Fund (FL_W31)				
A—Adjusted by the analyst	77	0.5	77	0.5
N—Not applicable	1,452	8.7	1,529	9.2
R—As reported by the state	15,076	90.8	16,605	100.0
Flag - Assets - Other Funds (FL_W61)				
A—Adjusted by the analyst	150	0.9	150	0.9
N—Not applicable	1,452	8.7	1,602	9.7
R—As reported by the state	15,003	90.4	16,605	100.0

Rounds to zero.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Number of districts with zero and nonzero values for revenues, by revenue source and state: Fiscal year 2005

State	Revenues							
	Total		Federal		State		Local	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,568	37	16,130	475	16,401	204	16,341	264
Alabama	131	0	131	0	131	0	131	0
Alaska	53	0	53	0	53	0	53	0
Arizona	580	0	517	63	578	2	540	40
Arkansas	277	0	276	1	277	0	277	0
California	1,087	0	1,056	31	1,065	22	1,087	0
Colorado	198	0	197	1	195	3	198	0
Connecticut	188	0	186	2	187	1	183	5
Delaware	32	0	32	0	32	0	32	0
District of Columbia	37	0	37	0	0	37	37	0
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	196	0	196	0	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	117	0	115	2	117	0	117	0
Illinois	1,023	0	1,010	13	1,018	5	1,018	5
Indiana	331	0	329	2	331	0	331	0
Iowa	379	0	379	0	379	0	379	0
Kansas	300	0	300	0	300	0	300	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	68	0	68	0	68	0	68	0
Maine	293	0	259	34	291	2	292	1
Maryland	24	0	24	0	24	0	24	0
Massachusetts	374	30	326	78	374	30	329	75
Michigan	821	2	803	20	820	3	816	7
Minnesota	537	0	523	14	475	62	529	8
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	0	524	0	524	0	524	0
Montana	465	0	454	11	465	0	464	1
Nebraska	505	0	483	22	501	4	504	1
Nevada	17	0	17	0	17	0	17	0
New Hampshire	176	0	172	4	176	0	176	0
New Jersey	661	0	639	22	661	0	661	0
New Mexico	89	0	89	0	89	0	89	0
New York	699	0	694	5	698	1	699	0
North Carolina	212	0	212	0	212	0	212	0
North Dakota	237	0	232	5	229	8	236	1
Ohio	982	1	937	46	979	4	907	76
Oklahoma	569	4	569	4	569	4	569	4
Oregon	218	0	215	3	218	0	218	0
Pennsylvania	712	0	694	18	707	5	712	0
Rhode Island	41	0	41	0	41	0	41	0
South Carolina	97	0	94	3	97	0	97	0
South Dakota	168	0	166	2	168	0	168	0
Tennessee	136	0	136	0	136	0	136	0
Texas	1,245	0	1,237	8	1,244	1	1,227	18
Utah	76	0	76	0	66	10	71	5
Vermont	334	0	275	59	334	0	317	17
Virginia	134	0	134	0	134	0	134	0
Washington	296	0	295	1	296	0	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	429	1	430	0	430	0
Wyoming	48	0	48	0	48	0	48	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, 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 2005

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,550	55	16,330	275	16,521	84	14,520	2,085
Alabama	131	0	131	0	131	0	131	0
Alaska	53	0	53	0	53	0	50	3
Arizona	580	0	579	1	580	0	278	302
Arkansas	277	0	277	0	277	0	263	14
California	1,085	2	1,065	22	1,081	6	982	105
Colorado	198	0	195	3	198	0	181	17
Connecticut	182	6	180	8	180	8	172	16
Delaware	32	0	32	0	32	0	28	4
District of Columbia	37	0	37	0	34	3	35	2
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	195	1	196	0	182	14
Hawaii	1	0	1	0	1	0	1	0
Idaho	117	0	117	0	117	0	110	7
Illinois	1,023	0	1,011	12	1,020	3	900	123
Indiana	331	0	330	1	330	1	302	29
Iowa	379	0	379	0	379	0	372	7
Kansas	300	0	300	0	300	0	299	1
Kentucky	176	0	176	0	176	0	176	0
Louisiana	68	0	68	0	68	0	68	0
Maine	292	1	270	23	292	1	217	76
Maryland	24	0	24	0	24	0	24	0
Massachusetts	373	31	331	73	373	31	322	82
Michigan	821	2	821	2	821	2	697	126
Minnesota	537	0	516	21	535	2	417	120
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	0	524	0	524	0	523	1
Montana	465	0	455	10	465	0	334	131
Nebraska	505	0	500	5	505	0	350	155
Nevada	17	0	17	0	17	0	17	0
New Hampshire	176	0	171	5	176	0	154	22
New Jersey	661	0	653	8	661	0	606	55
New Mexico	89	0	89	0	89	0	89	0
New York	699	0	699	0	699	0	674	25
North Carolina	212	0	212	0	212	0	191	21
North Dakota	237	0	233	4	237	0	194	43
Ohio	983	0	944	39	974	9	784	199
Oklahoma	569	4	569	4	569	4	568	5
Oregon	218	0	217	1	218	0	187	31
Pennsylvania	712	0	710	2	712	0	600	112
Rhode Island	41	0	41	0	41	0	40	1
South Carolina	97	0	97	0	97	0	90	7
South Dakota	167	1	165	3	167	1	163	5
Tennessee	136	0	136	0	136	0	133	3
Texas	1,245	0	1,243	2	1,245	0	1,182	63
Utah	76	0	73	3	73	3	46	30
Vermont	327	7	315	19	325	9	219	115
Virginia	134	0	132	2	134	0	132	2
Washington	296	0	296	0	296	0	290	6
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	429	1	429	1	429	1	425	5
Wyoming	48	0	48	0	48	0	48	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, 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 2005

State	Expenditures							
	Total		Non-elementary/secondary		Capital outlay		Membership	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,592	13	9,553	7,052	15,240	1,365	15,392	1,213
Alabama	131	0	131	0	131	0	130	1
Alaska	53	0	32	21	52	1	53	0
Arizona	580	0	240	340	288	292	557	23
Arkansas	277	0	120	157	277	0	262	15
California	1,087	0	680	407	1,006	81	1,025	62
Colorado	198	0	87	111	195	3	178	20
Connecticut	186	2	149	39	181	7	180	8
Delaware	32	0	19	13	29	3	32	0
District of Columbia	37	0	9	28	35	2	37	0
Florida	67	0	65	2	67	0	67	0
Georgia	196	0	76	120	195	1	180	16
Hawaii	1	0	1	0	1	0	1	0
Idaho	117	0	35	82	117	0	117	0
Illinois	1,023	0	483	540	1,003	20	876	147
Indiana	331	0	296	35	329	2	307	24
Iowa	379	0	163	216	379	0	367	12
Kansas	300	0	61	239	300	0	300	0
Kentucky	176	0	170	6	176	0	176	0
Louisiana	68	0	67	1	68	0	68	0
Maine	293	0	152	141	234	59	225	68
Maryland	24	0	24	0	24	0	24	0
Massachusetts	399	5	156	248	350	54	329	75
Michigan	821	2	581	242	744	79	758	65
Minnesota	537	0	372	165	526	11	449	88
Mississippi	152	0	112	40	152	0	152	0
Missouri	524	0	517	7	515	9	522	2
Montana	465	0	178	287	341	124	436	29
Nebraska	505	0	44	461	396	109	477	28
Nevada	17	0	15	2	17	0	17	0
New Hampshire	176	0	39	137	163	13	162	14
New Jersey	661	0	402	259	629	32	613	48
New Mexico	89	0	76	13	89	0	89	0
New York	699	0	645	54	696	3	697	2
North Carolina	212	0	110	102	200	12	212	0
North Dakota	237	0	36	201	225	12	206	31
Ohio	983	0	564	419	902	81	854	129
Oklahoma	569	4	296	277	549	24	540	33
Oregon	218	0	121	97	203	15	197	21
Pennsylvania	712	0	573	139	698	14	607	105
Rhode Island	41	0	29	12	41	0	41	0
South Carolina	97	0	90	7	97	0	85	12
South Dakota	168	0	80	88	164	4	165	3
Tennessee	136	0	125	11	136	0	135	1
Texas	1,245	0	624	621	1,011	234	1,225	20
Utah	76	0	43	33	70	6	66	10
Vermont	334	0	41	293	279	55	239	95
Virginia	134	0	111	23	134	0	132	2
Washington	296	0	150	146	294	2	296	0
West Virginia	55	0	54	1	55	0	55	0
Wisconsin	430	0	280	150	429	1	426	4
Wyoming	48	0	29	19	48	0	48	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, 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 2005

State	Number of districts	Minimum	Maximum	Mean
Total	16,605	\$0	\$7,239,737,000	\$13,670,287
Alabama	131	913,000	144,326,000	15,087,634
Alaska	53	62,000	153,132,000	7,889,849
Arizona	580	0	242,729,000	5,813,774
Arkansas	277	1,000	117,963,000	4,482,408
California	1,087	8,000	1,425,407,000	18,501,167
Colorado	198	1,000	437,056,000	17,591,591
Connecticut	188	0	199,054,000	24,539,500
Delaware	32	236,000	94,583,000	13,981,750
District of Columbia	37	36,000	941,683,000	29,641,054
Florida	67	1,590,000	1,504,590,000	163,389,224
Georgia	196	236,000	703,519,000	35,205,663
Hawaii	1	50,578,000	50,578,000	50,578,000
Idaho	117	8,000	114,252,000	4,962,769
Illinois	1,023	0	1,887,354,000	12,858,585
Indiana	331	90,000	207,203,000	17,314,668
Iowa	379	30,000	155,240,000	5,863,507
Kansas	300	224,000	146,093,000	5,022,157
Kentucky	176	281,000	412,183,000	9,526,085
Louisiana	68	1,871,000	233,943,000	34,454,294
Maine	293	0	64,379,000	4,203,471
Maryland	24	10,974,000	1,610,871,000	229,414,958
Massachusetts	404	0	650,566,000	16,782,052
Michigan	823	0	278,668,000	8,031,888
Minnesota	537	0	136,324,000	4,385,516
Mississippi	152	715,000	90,596,000	7,424,441
Missouri	524	190,000	226,110,000	9,226,212
Montana	465	0	30,795,000	1,124,865
Nebraska	505	0	230,415,000	3,408,111
Nevada	17	711,000	1,644,595,000	130,369,176
New Hampshire	176	22,000	74,253,000	7,544,216
New Jersey	661	66,000	150,439,000	19,357,517
New Mexico	89	80,000	109,601,000	4,488,011
New York	699	343,000	7,239,737,000	31,018,180
North Carolina	212	2,000	554,853,000	16,986,028
North Dakota	237	0	69,655,000	2,025,198
Ohio	983	0	424,137,000	10,203,747
Oklahoma	573	0	144,043,000	3,094,867
Oregon	218	3,000	303,508,000	9,555,390
Pennsylvania	712	13,000	794,794,000	19,135,378
Rhode Island	41	454,000	105,603,000	24,767,024
South Carolina	97	731,000	309,978,000	29,548,021
South Dakota	168	88,000	96,556,000	3,133,631
Tennessee	136	486,000	464,704,000	22,476,779
Texas	1,245	0	1,224,965,000	16,617,926
Utah	76	0	197,549,000	14,859,658
Vermont	334	0	20,716,000	1,326,859
Virginia	134	1,762,000	1,599,556,000	48,388,164
Washington	296	8,000	236,064,000	9,312,294
West Virginia	55	1,238,000	102,668,000	13,899,345
Wisconsin	430	429,000	274,677,000	9,880,805
Wyoming	48	489,000	71,421,000	9,164,313

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, 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 2005

State	Number of districts	Minimum	Maximum	Mean
Total	16,605	\$0	\$7,001,697,000	\$13,746,345
Alabama	131	39,000	273,025,000	24,790,550
Alaska	53	425,000	250,223,000	16,579,830
Arizona	580	0	268,228,000	6,572,866
Arkansas	277	207,000	132,999,000	8,295,635
California	1,087	0	5,125,097,000	32,117,908
Colorado	198	0	319,635,000	14,923,813
Connecticut	188	0	287,010,000	15,470,665
Delaware	32	664,000	152,360,000	29,029,813
District of Columbia	37	†	†	†
Florida	67	2,492,000	1,542,760,000	148,370,343
Georgia	196	702,000	506,800,000	32,903,587
Hawaii	1	1,986,615,000	1,986,615,000	1,986,615,000
Idaho	117	81,000	106,939,000	8,835,496
Illinois	1,023	0	1,515,273,000	6,473,514
Indiana	331	1,000	288,360,000	15,836,462
Iowa	379	145,000	157,075,000	5,414,053
Kansas	300	486,000	239,104,000	7,867,067
Kentucky	176	694,000	367,455,000	17,735,813
Louisiana	68	4,589,000	232,197,000	40,993,265
Maine	293	0	26,309,000	3,056,652
Maryland	24	10,654,000	713,988,000	155,385,917
Massachusetts	404	0	339,854,000	13,452,899
Michigan	823	0	1,027,480,000	13,418,502
Minnesota	537	0	406,421,000	11,275,179
Mississippi	152	1,087,000	112,162,000	12,884,868
Missouri	524	89,000	185,855,000	5,367,027
Montana	465	1,000	35,495,000	1,243,701
Nebraska	505	0	157,583,000	1,739,754
Nevada	17	198,000	547,737,000	53,761,706
New Hampshire	176	25,000	66,594,000	4,994,074
New Jersey	661	11,000	781,776,000	14,273,148
New Mexico	89	1,306,000	573,748,000	23,625,506
New York	699	0	7,001,697,000	27,474,152
North Carolina	212	244,000	520,869,000	30,913,047
North Dakota	237	0	33,676,000	1,439,097
Ohio	983	0	466,030,000	8,898,563
Oklahoma	573	0	142,484,000	4,259,583
Oregon	218	36,000	178,741,000	11,196,138
Pennsylvania	712	0	1,152,984,000	10,804,003
Rhode Island	41	247,000	207,827,000	18,399,439
South Carolina	97	53,000	245,173,000	29,198,402
South Dakota	168	3,000	44,615,000	2,085,214
Tennessee	136	1,250,000	357,939,000	21,780,522
Texas	1,245	0	277,069,000	10,775,892
Utah	76	0	250,031,000	23,103,355
Vermont	334	10,000	33,310,000	3,265,018
Virginia	134	1,652,000	375,998,000	36,356,813
Washington	296	136,000	246,896,000	18,880,047
West Virginia	55	5,450,000	146,354,000	29,226,055
Wisconsin	430	17,000	700,171,000	11,093,698
Wyoming	48	682,000	107,318,000	12,203,938

† 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 2005, 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 2005

State	Number of districts	Minimum	Maximum	Mean
Total	16,605	\$0	\$1,761,584,000	\$2,691,602
Alabama	131	62,000	70,800,000	5,083,389
Alaska	53	65,000	61,008,000	5,714,075
Arizona	580	0	68,999,000	1,650,538
Arkansas	277	0	27,779,000	1,616,700
California	1,087	0	1,078,098,000	6,576,691
Colorado	198	0	79,056,000	2,385,081
Connecticut	188	0	56,593,000	2,147,840
Delaware	32	26,000	18,768,000	3,441,844
District of Columbia	37	113,000	167,922,000	5,354,027
Florida	67	1,581,000	401,384,000	34,753,925
Georgia	196	402,000	97,164,000	7,016,929
Hawaii	1	236,973,000	236,973,000	236,973,000
Idaho	117	0	16,164,000	1,647,744
Illinois	1,023	0	732,715,000	1,794,549
Indiana	331	0	66,704,000	2,152,266
Iowa	379	59,000	30,829,000	960,237
Kansas	300	37,000	60,104,000	1,189,550
Kentucky	176	109,000	104,661,000	3,671,676
Louisiana	68	1,188,000	75,144,000	12,421,176
Maine	293	0	9,154,000	674,577
Maryland	24	3,015,000	147,794,000	27,958,250
Massachusetts	404	0	100,555,000	1,884,552
Michigan	823	0	260,915,000	1,849,096
Minnesota	537	0	65,282,000	1,025,333
Mississippi	152	346,000	39,516,000	3,635,711
Missouri	524	15,000	69,548,000	1,324,443
Montana	465	0	9,114,000	412,230
Nebraska	505	0	65,551,000	586,075
Nevada	17	122,000	168,952,000	14,789,471
New Hampshire	176	0	16,660,000	715,659
New Jersey	661	0	74,891,000	1,446,348
New Mexico	89	57,000	83,745,000	5,403,236
New York	699	0	1,761,584,000	4,524,222
North Carolina	212	16,000	88,815,000	5,345,009
North Dakota	237	0	11,429,000	626,506
Ohio	983	0	132,316,000	1,500,014
Oklahoma	573	0	60,171,000	1,184,028
Oregon	218	0	57,097,000	2,285,399
Pennsylvania	712	0	343,999,000	2,507,233
Rhode Island	41	24,000	53,112,000	3,585,049
South Carolina	97	0	52,828,000	6,590,804
South Dakota	168	0	22,928,000	1,052,012
Tennessee	136	158,000	154,303,000	5,788,743
Texas	1,245	0	246,927,000	3,339,761
Utah	76	16,000	48,326,000	4,405,658
Vermont	334	0	7,936,000	284,479
Virginia	134	164,000	78,942,000	6,170,373
Washington	296	0	50,332,000	2,690,709
West Virginia	55	1,115,000	33,452,000	5,984,709
Wisconsin	430	0	161,183,000	1,314,121
Wyoming	48	172,000	14,283,000	2,218,417

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, 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 2005

State	Number of districts	Minimum	Maximum	Mean
Total	16,605	\$0	\$16,003,018,000	\$30,108,234
Alabama	131	5,020,000	488,151,000	44,961,573
Alaska	53	552,000	464,363,000	30,183,755
Arizona	580	3,000	559,441,000	14,037,178
Arkansas	277	417,000	278,741,000	14,394,744
California	1,087	13,000	7,628,602,000	57,195,765
Colorado	198	520,000	789,345,000	34,900,485
Connecticut	188	311,000	426,527,000	42,158,005
Delaware	32	1,448,000	265,711,000	46,453,406
District of Columbia	37	1,145,000	1,109,605,000	34,995,081
Florida	67	8,841,000	3,448,734,000	346,513,493
Georgia	196	2,803,000	1,273,228,000	75,126,179
Hawaii	1	2,274,166,000	2,274,166,000	2,274,166,000
Idaho	117	112,000	214,132,000	15,446,009
Illinois	1,023	164,000	4,135,342,000	21,126,648
Indiana	331	467,000	531,719,000	35,303,396
Iowa	379	1,045,000	343,144,000	12,237,797
Kansas	300	806,000	431,921,000	14,078,773
Kentucky	176	1,432,000	884,299,000	30,933,574
Louisiana	68	10,036,000	515,504,000	87,868,735
Maine	293	1,000	92,842,000	7,934,700
Maryland	24	30,162,000	2,068,665,000	412,759,125
Massachusetts	404	0	1,090,975,000	32,119,502
Michigan	823	0	1,567,063,000	23,299,486
Minnesota	537	11,000	608,027,000	16,686,028
Mississippi	152	2,467,000	242,274,000	23,945,020
Missouri	524	515,000	481,513,000	15,917,681
Montana	465	3,000	75,249,000	2,780,796
Nebraska	505	1,000	453,549,000	5,733,941
Nevada	17	1,588,000	2,361,284,000	198,920,353
New Hampshire	176	48,000	157,507,000	13,253,949
New Jersey	661	121,000	956,412,000	35,077,014
New Mexico	89	1,479,000	767,094,000	33,516,753
New York	699	387,000	16,003,018,000	63,016,554
North Carolina	212	423,000	1,116,863,000	53,244,085
North Dakota	237	55,000	110,777,000	4,090,802
Ohio	983	0	851,206,000	20,602,323
Oklahoma	573	0	339,046,000	8,538,478
Oregon	218	89,000	524,337,000	23,036,927
Pennsylvania	712	76,000	2,291,777,000	32,446,614
Rhode Island	41	1,271,000	366,542,000	46,751,512
South Carolina	97	784,000	603,384,000	65,337,227
South Dakota	168	125,000	164,099,000	6,270,857
Tennessee	136	2,335,000	976,946,000	50,046,044
Texas	1,245	13,000	1,748,961,000	30,733,579
Utah	76	19,000	482,347,000	42,368,671
Vermont	334	19,000	47,087,000	4,876,356
Virginia	134	3,704,000	2,054,496,000	90,915,351
Washington	296	146,000	533,292,000	30,883,051
West Virginia	55	8,939,000	282,474,000	49,110,109
Wisconsin	430	919,000	1,136,031,000	22,288,623
Wyoming	48	2,407,000	148,021,000	23,586,667

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, 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 2005

State	Number of districts	Minimum	Maximum	Mean
Total	16,605	\$0	\$11,276,779,000	\$15,645,065
Alabama	131	1,656,000	255,824,000	23,308,244
Alaska	53	242,000	263,320,000	15,654,075
Arizona	580	0	279,010,000	6,306,805
Arkansas	277	161,000	142,857,000	7,666,480
California	1,087	0	4,053,267,000	28,583,671
Colorado	198	0	366,688,000	17,072,722
Connecticut	188	0	218,505,000	22,304,309
Delaware	32	784,000	146,219,000	24,689,000
District of Columbia	37	254,000	459,063,000	15,010,649
Florida	67	3,932,000	1,750,830,000	168,222,493
Georgia	196	0	703,176,000	40,235,046
Hawaii	1	1,007,207,000	1,007,207,000	1,007,207,000
Idaho	117	77,000	127,290,000	8,518,573
Illinois	1,023	0	2,239,447,000	10,815,525
Indiana	331	0	238,910,000	16,198,804
Iowa	379	119,000	166,572,000	6,129,902
Kansas	300	437,000	201,745,000	7,248,007
Kentucky	176	779,000	431,983,000	16,276,324
Louisiana	68	5,102,000	292,197,000	48,010,132
Maine	293	0	56,842,000	4,627,304
Maryland	24	15,619,000	1,070,585,000	214,768,333
Massachusetts	404	0	607,849,000	17,831,490
Michigan	823	0	877,068,000	11,296,635
Minnesota	537	0	325,946,000	8,803,425
Mississippi	152	1,021,000	128,229,000	12,733,283
Missouri	524	192,000	226,952,000	8,062,435
Montana	465	0	44,933,000	1,550,578
Nebraska	505	0	202,212,000	2,945,521
Nevada	17	778,000	1,110,646,000	97,982,706
New Hampshire	176	0	96,328,000	7,165,568
New Jersey	661	0	510,850,000	17,646,307
New Mexico	89	506,000	382,446,000	15,685,348
New York	699	46,000	11,276,779,000	39,962,765
North Carolina	212	177,000	545,859,000	29,526,363
North Dakota	237	0	59,067,000	2,116,300
Ohio	983	0	388,281,000	10,065,017
Oklahoma	573	0	151,831,000	4,020,117
Oregon	218	0	276,531,000	12,253,339
Pennsylvania	712	0	922,485,000	16,156,027
Rhode Island	41	469,000	176,931,000	25,106,683
South Carolina	97	446,000	261,756,000	32,316,062
South Dakota	168	0	85,330,000	3,210,792
Tennessee	136	1,071,000	584,194,000	30,294,449
Texas	1,245	0	909,226,000	15,409,748
Utah	76	0	225,495,000	21,724,684
Vermont	334	0	29,645,000	2,215,545
Virginia	134	0	1,087,315,000	48,992,701
Washington	296	99,000	244,553,000	15,639,686
West Virginia	55	5,389,000	158,257,000	27,712,491
Wisconsin	430	0	612,654,000	11,926,063
Wyoming	48	1,209,000	69,634,000	10,635,375

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, 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 2005

State	Number of districts	Minimum	Maximum	Mean
Total	16,605	\$0	\$3,174,615,000	\$8,886,691
Alabama	131	2,016,000	168,473,000	13,313,076
Alaska	53	279,000	166,661,000	10,548,755
Arizona	580	4,000	180,397,000	4,310,886
Arkansas	277	189,000	91,862,000	4,248,957
California	1,087	0	2,386,055,000	16,602,010
Colorado	198	51,000	299,592,000	11,836,641
Connecticut	188	0	109,193,000	11,767,016
Delaware	32	524,000	86,638,000	13,914,719
District of Columbia	37	0	450,060,000	13,569,108
Florida	67	3,418,000	1,010,205,000	102,634,448
Georgia	196	1,132,000	359,583,000	20,174,566
Hawaii	1	559,178,000	559,178,000	559,178,000
Idaho	117	22,000	66,674,000	4,578,650
Illinois	1,023	0	1,298,734,000	6,746,001
Indiana	331	0	182,939,000	9,778,837
Iowa	379	268,000	81,939,000	3,433,541
Kansas	300	264,000	153,981,000	4,191,440
Kentucky	176	434,000	334,181,000	9,436,614
Louisiana	68	3,625,000	196,598,000	27,267,676
Maine	293	0	26,544,000	2,119,481
Maryland	24	9,848,000	529,369,000	122,261,542
Massachusetts	404	0	353,545,000	9,283,879
Michigan	823	0	649,205,000	7,918,666
Minnesota	537	0	152,041,000	4,114,600
Mississippi	152	186,000	82,106,000	7,214,303
Missouri	524	117,000	183,082,000	4,680,658
Montana	465	4,000	22,991,000	886,409
Nebraska	505	2,000	137,921,000	1,487,990
Nevada	17	843,000	629,233,000	54,483,118
New Hampshire	176	8,000	38,224,000	3,699,193
New Jersey	661	23,000	370,333,000	11,290,938
New Mexico	89	620,000	240,178,000	10,733,326
New York	699	59,000	3,174,615,000	16,230,203
North Carolina	212	72,000	288,887,000	14,644,330
North Dakota	237	11,000	28,017,000	1,090,312
Ohio	983	0	289,022,000	6,915,463
Oklahoma	573	0	124,112,000	2,738,286
Oregon	218	11,000	163,493,000	7,706,445
Pennsylvania	712	13,000	656,732,000	9,563,081
Rhode Island	41	366,000	123,023,000	15,151,195
South Carolina	97	267,000	146,187,000	19,618,866
South Dakota	168	0	44,674,000	1,886,262
Tennessee	136	461,000	292,147,000	14,028,728
Texas	1,245	63,000	507,188,000	8,960,648
Utah	76	0	111,442,000	10,266,211
Vermont	334	0	14,091,000	1,175,539
Virginia	134	733,000	607,087,000	27,609,724
Washington	296	57,000	161,092,000	9,096,747
West Virginia	55	2,900,000	82,189,000	15,493,545
Wisconsin	430	0	362,620,000	6,846,607
Wyoming	48	705,000	43,776,000	6,765,667

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, 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 2005

State	Number of districts	Minimum	Maximum	Mean
Total	16,605	\$0	\$359,755,000	\$1,031,390
Alabama	131	157,000	31,130,000	2,735,779
Alaska	53	0	12,327,000	886,000
Arizona	580	0	23,632,000	538,162
Arkansas	277	0	10,375,000	634,242
California	1,087	0	212,864,000	1,692,937
Colorado	198	0	20,823,000	1,027,924
Connecticut	188	0	12,160,000	1,284,282
Delaware	32	0	6,255,000	1,549,438
District of Columbia	37	0	24,980,000	1,204,865
Florida	67	379,000	142,132,000	13,673,851
Georgia	196	0	44,142,000	3,189,270
Hawaii	1	81,702,000	81,702,000	81,702,000
Idaho	117	0	7,495,000	626,658
Illinois	1,023	0	172,773,000	603,603
Indiana	331	0	13,758,000	1,070,462
Iowa	379	0	11,797,000	497,639
Kansas	300	0	16,461,000	597,173
Kentucky	176	48,000	33,452,000	1,577,881
Louisiana	68	565,000	26,172,000	4,975,029
Maine	293	0	3,444,000	250,433
Maryland	24	1,357,000	73,376,000	16,026,500
Massachusetts	404	0	34,831,000	834,450
Michigan	823	0	45,628,000	617,953
Minnesota	537	0	18,040,000	588,453
Mississippi	152	114,000	15,174,000	1,436,132
Missouri	524	0	15,724,000	571,847
Montana	465	0	3,982,000	101,467
Nebraska	505	0	16,075,000	245,547
Nevada	17	18,000	68,646,000	5,722,176
New Hampshire	176	0	4,917,000	341,318
New Jersey	661	0	25,270,000	941,048
New Mexico	89	39,000	26,937,000	1,356,764
New York	699	0	359,755,000	1,261,867
North Carolina	212	0	46,708,000	2,536,981
North Dakota	237	0	4,202,000	248,283
Ohio	983	0	28,072,000	586,358
Oklahoma	573	0	17,813,000	501,347
Oregon	218	0	13,767,000	738,239
Pennsylvania	712	0	77,054,000	1,010,087
Rhode Island	41	0	10,470,000	1,103,390
South Carolina	97	0	29,966,000	2,905,619
South Dakota	168	0	6,440,000	254,196
Tennessee	136	0	45,669,000	2,240,331
Texas	1,245	0	81,214,000	1,287,370
Utah	76	0	24,462,000	2,137,316
Vermont	334	0	1,797,000	96,886
Virginia	134	0	101,093,000	3,291,716
Washington	296	0	15,001,000	1,314,128
West Virginia	55	476,000	15,974,000	2,548,327
Wisconsin	430	0	34,125,000	698,756
Wyoming	48	74,000	3,969,000	576,042

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, 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 2005

State	Number of districts	Minimum	Maximum	Mean
Total	16,605	\$0	\$14,811,149,000	\$25,563,146
Alabama	131	4,659,000	455,427,000	39,357,099
Alaska	53	521,000	442,308,000	27,088,830
Arizona	580	8,000	447,722,000	11,155,853
Arkansas	277	350,000	245,094,000	12,549,679
California	1,087	0	6,652,186,000	46,878,618
Colorado	198	51,000	685,511,000	29,937,288
Connecticut	188	0	339,591,000	35,355,606
Delaware	32	1,308,000	238,828,000	40,153,156
District of Columbia	37	912,000	934,103,000	29,784,622
Florida	67	7,729,000	2,903,167,000	284,530,791
Georgia	196	2,571,000	1,106,901,000	63,598,883
Hawaii	1	1,648,087,000	1,648,087,000	1,648,087,000
Idaho	117	99,000	201,459,000	13,723,880
Illinois	1,023	20,000	3,710,954,000	18,165,129
Indiana	331	42,000	435,607,000	27,048,103
Iowa	379	575,000	260,308,000	10,061,082
Kansas	300	744,000	372,187,000	12,036,620
Kentucky	176	1,361,000	799,616,000	27,290,818
Louisiana	68	9,292,000	511,378,000	80,252,838
Maine	293	0	85,833,000	6,997,218
Maryland	24	26,824,000	1,673,330,000	353,056,375
Massachusetts	404	0	996,225,000	27,949,819
Michigan	823	0	1,571,901,000	19,833,254
Minnesota	537	12,000	478,949,000	13,506,477
Mississippi	152	2,240,000	225,509,000	21,383,717
Missouri	524	392,000	425,549,000	13,314,941
Montana	465	4,000	67,924,000	2,538,454
Nebraska	505	7,000	356,208,000	4,679,057
Nevada	17	1,639,000	1,808,525,000	158,188,000
New Hampshire	176	8,000	139,469,000	11,206,080
New Jersey	661	23,000	906,453,000	29,878,293
New Mexico	89	1,194,000	649,561,000	27,775,438
New York	699	105,000	14,811,149,000	57,454,835
North Carolina	212	422,000	881,454,000	46,707,675
North Dakota	237	18,000	91,286,000	3,454,895
Ohio	983	19,000	692,850,000	17,566,838
Oklahoma	573	0	293,756,000	7,259,750
Oregon	218	13,000	453,791,000	20,698,023
Pennsylvania	712	43,000	1,656,271,000	26,729,195
Rhode Island	41	983,000	310,424,000	41,361,268
South Carolina	97	718,000	437,909,000	54,840,546
South Dakota	168	0	136,444,000	5,351,250
Tennessee	136	1,965,000	922,010,000	46,563,507
Texas	1,245	131,000	1,497,628,000	25,657,766
Utah	76	2,000	357,803,000	34,128,211
Vermont	334	0	45,511,000	3,487,970
Virginia	134	733,000	1,795,495,000	79,894,142
Washington	296	156,000	420,646,000	26,050,561
West Virginia	55	9,194,000	256,420,000	45,754,364
Wisconsin	430	0	1,009,399,000	19,471,426
Wyoming	48	2,019,000	117,379,000	17,977,083

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, 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 2005

State	Number of districts	Minimum	Maximum	Mean
Total	16,605	\$0	\$1,569,789,000	\$3,276,551
Alabama	131	74,000	71,380,000	3,907,969
Alaska	53	0	126,267,000	5,069,811
Arizona	580	0	50,227,000	1,495,305
Arkansas	277	4,000	38,976,000	1,425,408
California	1,087	0	1,569,789,000	9,405,388
Colorado	198	0	82,548,000	4,641,338
Connecticut	188	0	70,769,000	2,646,128
Delaware	32	0	43,320,000	5,463,500
District of Columbia	37	0	134,417,000	5,003,459
Florida	67	491,000	397,301,000	56,772,597
Georgia	196	0	202,400,000	9,157,622
Hawaii	1	61,471,000	61,471,000	61,471,000
Idaho	117	2,000	25,125,000	1,556,966
Illinois	1,023	0	414,512,000	2,089,279
Indiana	331	0	64,066,000	2,997,079
Iowa	379	24,000	32,452,000	1,420,351
Kansas	300	11,000	38,962,000	1,027,883
Kentucky	176	11,000	60,745,000	4,212,688
Louisiana	68	168,000	39,647,000	5,156,735
Maine	293	0	13,392,000	438,635
Maryland	24	1,114,000	263,637,000	39,498,750
Massachusetts	404	0	63,783,000	1,989,114
Michigan	823	0	250,955,000	2,358,069
Minnesota	537	0	37,153,000	1,801,829
Mississippi	152	35,000	48,565,000	1,853,375
Missouri	524	0	43,184,000	1,352,531
Montana	465	0	5,353,000	129,028
Nebraska	505	0	37,857,000	523,444
Nevada	17	77,000	517,098,000	34,365,824
New Hampshire	176	0	20,396,000	930,568
New Jersey	661	0	104,723,000	3,320,781
New Mexico	89	26,000	107,102,000	5,237,820
New York	699	0	1,073,908,000	4,790,079
North Carolina	212	0	127,519,000	3,795,646
North Dakota	237	0	15,079,000	372,747
Ohio	983	0	133,816,000	2,101,722
Oklahoma	573	0	43,600,000	693,073
Oregon	218	0	36,578,000	1,673,014
Pennsylvania	712	0	209,732,000	2,722,041
Rhode Island	41	1,000	2,395,000	492,976
South Carolina	97	3,000	330,740,000	9,673,680
South Dakota	168	0	19,494,000	742,423
Tennessee	136	36,000	54,018,000	3,553,000
Texas	1,245	0	536,148,000	4,491,752
Utah	76	0	83,750,000	6,205,382
Vermont	334	0	17,332,000	189,461
Virginia	134	125,000	181,646,000	8,808,276
Washington	296	0	111,105,000	4,366,699
West Virginia	55	16,000	17,117,000	2,491,382
Wisconsin	430	0	78,299,000	1,098,507
Wyoming	48	113,000	19,823,000	3,301,333

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, 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 2005

State	Number of districts	Minimum	Maximum	Mean
Total	16,605	\$0	\$195,715,000	\$330,337
Alabama	131	15,000	7,086,000	795,557
Alaska	53	0	2,087,000	166,491
Arizona	580	0	5,945,000	100,712
Arkansas	277	0	2,220,000	92,224
California	1,087	0	195,715,000	1,188,815
Colorado	198	0	17,070,000	286,621
Connecticut	188	0	5,618,000	195,218
Delaware	32	0	4,786,000	449,813
District of Columbia	37	0	13,691,000	426,297
Florida	67	0	103,395,000	6,669,507
Georgia	196	0	4,160,000	167,985
Hawaii	1	56,247,000	56,247,000	56,247,000
Idaho	117	0	1,807,000	34,205
Illinois	1,023	0	59,402,000	134,644
Indiana	331	0	6,529,000	181,701
Iowa	379	0	8,993,000	69,361
Kansas	300	0	1,400,000	15,573
Kentucky	176	0	7,864,000	334,500
Louisiana	68	0	4,558,000	362,691
Maine	293	0	2,804,000	78,297
Maryland	24	4,000	5,664,000	957,625
Massachusetts	404	0	14,153,000	133,564
Michigan	823	0	9,939,000	407,282
Minnesota	537	0	22,826,000	627,507
Mississippi	152	0	1,527,000	84,855
Missouri	524	0	9,909,000	301,302
Montana	465	0	767,000	12,630
Nebraska	505	0	2,090,000	7,855
Nevada	17	0	9,679,000	1,070,941
New Hampshire	176	0	950,000	31,795
New Jersey	661	0	10,606,000	304,722
New Mexico	89	0	6,134,000	317,393
New York	699	0	119,333,000	438,741
North Carolina	212	0	5,374,000	220,340
North Dakota	237	0	1,602,000	25,300
Ohio	983	0	15,758,000	268,982
Oklahoma	573	0	27,941,000	314,222
Oregon	218	0	1,778,000	92,647
Pennsylvania	712	0	63,289,000	294,264
Rhode Island	41	0	4,759,000	728,829
South Carolina	97	0	5,706,000	621,258
South Dakota	168	0	829,000	24,804
Tennessee	136	0	8,915,000	539,551
Texas	1,245	0	30,228,000	242,237
Utah	76	0	14,363,000	1,055,934
Vermont	334	0	705,000	12,626
Virginia	134	0	18,906,000	515,776
Washington	296	0	6,217,000	133,909
West Virginia	55	0	10,132,000	620,127
Wisconsin	430	0	22,087,000	189,935
Wyoming	48	0	737,000	41,813

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, 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 2005

State	Number of districts	Minimum	Maximum	Mean
Total	16,605	\$0	\$16,566,015,000	\$30,691,335
Alabama	131	5,451,000	545,652,000	45,073,771
Alaska	53	533,000	591,659,000	33,051,283
Arizona	580	8,000	494,936,000	13,158,360
Arkansas	277	420,000	274,362,000	14,475,022
California	1,087	3,000	8,670,891,000	60,897,950
Colorado	198	534,000	790,799,000	36,789,293
Connecticut	188	0	427,560,000	39,794,239
Delaware	32	1,310,000	294,637,000	47,921,813
District of Columbia	37	1,029,000	1,085,658,000	35,307,541
Florida	67	8,595,000	3,439,247,000	356,074,806
Georgia	196	2,607,000	1,337,759,000	73,942,173
Hawaii	1	1,765,805,000	1,765,805,000	1,765,805,000
Idaho	117	101,000	212,797,000	15,651,000
Illinois	1,023	73,000	4,345,502,000	21,541,331
Indiana	331	263,000	561,681,000	33,560,317
Iowa	379	652,000	304,488,000	12,136,013
Kansas	300	922,000	417,092,000	13,588,657
Kentucky	176	1,389,000	888,518,000	32,674,267
Louisiana	68	9,546,000	536,414,000	87,375,897
Maine	293	2,000	90,454,000	7,935,857
Maryland	24	29,492,000	2,003,474,000	407,611,042
Massachusetts	404	0	1,039,801,000	31,500,700
Michigan	823	0	1,913,871,000	24,982,978
Minnesota	537	12,000	581,511,000	17,250,019
Mississippi	152	2,276,000	246,661,000	23,755,947
Missouri	524	527,000	472,081,000	15,593,445
Montana	465	5,000	73,492,000	2,727,587
Nebraska	505	8,000	410,944,000	5,363,913
Nevada	17	1,716,000	2,497,253,000	204,914,118
New Hampshire	176	36,000	145,978,000	13,257,182
New Jersey	661	122,000	959,550,000	35,082,575
New Mexico	89	1,533,000	769,337,000	33,839,281
New York	699	346,000	16,566,015,000	64,683,564
North Carolina	212	424,000	1,056,103,000	52,354,014
North Dakota	237	69,000	109,428,000	4,158,236
Ohio	983	20,000	786,206,000	20,631,937
Oklahoma	573	0	342,306,000	8,352,508
Oregon	218	150,000	484,701,000	25,676,968
Pennsylvania	712	48,000	2,531,423,000	33,157,653
Rhode Island	41	999,000	325,814,000	43,957,317
South Carolina	97	721,000	825,158,000	67,754,546
South Dakota	168	126,000	161,115,000	6,305,375
Tennessee	136	2,453,000	974,914,000	51,967,066
Texas	1,245	153,000	1,848,956,000	32,735,876
Utah	76	5,000	459,152,000	42,376,276
Vermont	334	14,000	47,778,000	4,893,856
Virginia	134	3,691,000	2,038,156,000	92,426,545
Washington	296	173,000	535,005,000	31,755,416
West Virginia	55	9,309,000	278,247,000	49,067,327
Wisconsin	430	59,000	1,197,722,000	21,938,377
Wyoming	48	2,212,000	137,328,000	21,533,396

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, 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 2005

Variable	Label	Number of districts	Minimum	Maximum	Mean
V33	Fall Membership	16,605	0	1,032,485	2,916
C14	Fed Rev - Thru State - Title I	16,605	\$0	\$741,992,000	\$666,546
C15	Fed Rev - Thru State - Children With Disabilities	16,605	0	222,209,000	545,838
C16	Fed Rev - Thru State - Math, Science, and Teachers	16,605	0	40,122,000	93,778
C17	Fed Rev - Thru State - Safe and Drug Free Schools	16,605	0	22,774,000	19,518
C18	Fed Rev - Thru State - Title V, Part A	16,605	0	39,374,000	16,651
C19	Fed Rev - Thru State - Vocational and Tech Ed	16,605	0	14,666,000	37,778
C20	Fed Rev - Thru State - Other	16,605	0	112,000,000	386,568
C25	Fed Rev - Thru State - Child Nutrition Act	16,605	0	274,552,000	511,803
C36	Fed Rev - Nonspecified	16,605	0	393,027,000	181,136
B10	Fed Rev - Direct - Impact Aid	16,605	0	54,536,000	71,307
B11	Fed Rev - Direct - Bilingual Education	16,605	0	22,734,000	17,957
B12	Fed Rev - Direct - Indian Education	16,605	0	2,625,000	5,933
B13	Fed Rev - Direct - Other	16,605	0	195,208,000	136,789
C01	State Rev - General Formula Assistance	16,605	0	4,079,859,000	9,494,007
C04	State Rev - Staff Improvement Programs	16,605	0	571,458,000	248,937
C05	State Rev - Special Education Programs	16,605	0	1,048,418,000	888,619
C06	State Rev - Compensatory And Basic Skill	16,605	0	390,900,000	343,855
C07	State Rev - Bilingual Education Programs	16,605	0	96,108,000	38,391
C08	State Rev - Gifted And Talented Programs	16,605	0	97,944,000	31,347
C09	State Rev - Vocational Education Programs	16,605	0	27,787,000	50,495
C10	State Rev - School Lunch Programs	16,605	0	14,328,000	23,527
C11	State Rev - Capital Outlay And Debt Service	16,605	0	116,762,000	509,281
C12	State Rev - Transportation Programs	16,605	0	85,793,000	243,736
C13	State Rev - Other Programs	16,605	0	1,258,929,000	1,216,224
C35	State Rev - Nonspecified	16,605	0	602,470,000	142,170
C38	State Rev On Behalf - Employee Benefits	16,605	0	144,845,000	485,297
C39	State Rev On Behalf - Not Employee Benefits	16,605	0	17,969,000	30,457
T02	Local Rev - Parent Government Contributions	1,452	0	6,813,510,000	25,530,412
T06	Local Rev - Property Taxes	13,797	0	1,639,237,000	10,042,920
T09	Local Rev - General Sales Taxes	13,797	0	156,048,000	212,221
T15	Local Rev - Public Utility Taxes	13,797	0	17,297,000	17,262
T40	Local Rev - Individual And Corporate Income	13,797	0	98,668,000	103,099
T99	Local Rev - All Other Taxes	13,797	0	108,495,000	82,710
D11	Local Rev - From Other School Systems	16,605	0	182,668,000	531,506
D23	Local Rev - From Cities and Counties	16,605	0	326,822,000	326,995
A07	Local Rev - Tuition Fees From Pupils	16,605	0	25,670,000	57,926
A08	Local Rev - Transportation Fees From Pupils	16,605	0	4,344,000	5,186
A09	Local Rev - School Lunch	16,605	0	39,386,000	392,466
A11	Local Rev - Textbook Sales And Rentals	16,605	0	1,953,000	11,874
A13	Local Rev - District Activity Receipts	16,605	0	89,023,000	202,124
A15	Local Rev - Student Fees, Nonspecified	16,605	0	7,130,000	8,042
A20	Local Rev - Other Sales And Services	16,605	0	28,787,000	79,988
U22	Local Rev - Interest Earnings	16,605	0	78,527,000	218,255
U97	Local Rev - Miscellaneous	16,605	0	398,152,000	723,929
C24	NCES Local Revenue, Census State Revenue	16,605	0	808,176,000	189,856
E13	Current Exp - Instruction	16,605	0	11,276,779,000	15,645,065
V91	Payments To Private Schools	16,605	0	539,153,000	135,375
V92	Payments To Charter Schools	16,605	0	70,141,000	67,267
E17	Current Exp - Support Services - Pupils	16,605	0	308,915,000	1,331,902
E07	Current Exp - Support Services - Instruction	16,605	0	624,099,000	1,213,983
E08	Current Exp - Support Services - General	16,605	0	77,156,000	497,827
E09	Current Exp - Support Services - School	16,605	0	528,589,000	1,432,045
V40	Current Exp - Support Services - Operation	16,605	0	1,214,499,000	2,443,772
V45	Current Exp - Support Services - Student	16,605	0	708,290,000	1,077,303
V90	Current Exp - Support Services - Business	16,605	0	408,545,000	886,474
V85	Current Exp - Support Services Nonspecific	16,605	0	21,993,000	3,387
E11	Current Exp - Food Services	16,605	0	359,755,000	969,514

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-16. Minimum, maximum, and mean of continuous variables: Fiscal year 2005—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
V60	Current Exp - Enterprise Operations	16,605	0	34,943,000	53,988
V65	Current Exp - Other Elementary/Secondary Ed	16,605	0	8,645,000	7,888
V70	Non-Elsec Exp - Community Services	16,605	0	62,390,000	180,838
V75	Non-Elsec Exp - Adult Education	16,605	0	161,792,000	117,176
V80	Non-Elsec Exp - Other	16,605	0	27,706,000	32,323
F12	Capital Outlay - Construction	16,605	0	1,390,741,000	2,520,276
G15	Capital Outlay - Land And Existing Structures	16,605	0	149,374,000	259,904
K09	Capital Outlay - Instructional Equipment	16,605	0	77,664,000	132,647
K10	Capital Outlay - Other Equipment	16,605	0	106,195,000	336,141
K11	Capital Outlay - Nonspecified Equipment	16,605	0	18,236,000	27,583
L12	Payments To State Governments	16,605	0	190,623,000	111,545
M12	Payments To Local Governments	16,605	0	58,535,000	58,851
Q11	Payments To Other School Systems	16,605	0	471,314,000	581,165
I86	Interest On Debt	16,605	0	369,302,000	769,739
Z32	Total Salaries	16,605	0	8,022,275,000	15,813,611
Z33	Salaries - Instruction	16,605	0	6,624,540,000	10,699,878
Z35	Teacher Salaries - Regular Education Program	16,605	0	3,400,107,000	6,195,902
Z36	Teacher Salaries - Special Education Programs	16,605	0	1,138,198,000	1,346,690
Z37	Teacher Salaries - Vocational Education Programs	16,605	0	361,824,000	224,531
Z38	Teacher Salaries - Other Education Programs	16,605	0	80,308,000	261,585
V11	Salaries - Support Services - Pupils	16,605	0	224,366,000	907,424
V13	Salaries - Support Services - Instruction	16,605	0	331,141,000	719,925
V15	Salaries - Support Services - General Administration	16,605	0	28,991,000	223,517
V17	Salaries - Support Services - School Administration	16,605	0	382,971,000	1,034,087
V21	Salaries - Support Services - Operation	16,605	0	467,925,000	920,582
V23	Salaries - Support Services - Student Transportation	16,605	0	62,360,000	387,264
V37	Salaries - Support Services - Business/Central/Other	16,605	0	167,811,000	401,011
V29	Salaries - Food Service	16,605	0	192,542,000	340,156
Z34	Total Employee Benefits	16,605	0	3,327,902,000	4,961,100
V10	Empl Benefits - Instruction	16,605	0	2,894,603,000	3,297,813
V12	Empl Benefits - Support Services - Pupil	16,605	0	72,511,000	268,213
V14	Empl Benefits - Support Services - Instruction Staff	16,605	0	114,085,000	214,311
V16	Empl Benefits - Support Services - General Admin	16,605	0	9,211,000	75,282
V18	Empl Benefits - Support Services - School Admin	16,605	0	145,619,000	314,552
V22	Empl Benefits - Support Services - Operation/Maint	16,605	0	177,921,000	325,897
V24	Empl Benefits - Support Services - Student Transport	16,605	0	25,104,000	140,318
V38	Empl Benefits - Support Services - Business/Central	16,605	0	63,808,000	146,752
V30	Empl Benefits - Food Services	16,605	0	31,581,000	116,397
V32	Empl Benefits - Enterprise Operations	16,605	0	4,312,000	4,217
V93	Textbooks	16,605	0	119,105,000	141,744
_19H	Long Term Debt - Outstanding At Beginning of FY	16,605	0	8,911,495,000	15,949,741
_21F	Long Term Debt - Issued During FY	16,605	0	1,083,718,000	3,481,483
_31F	Long Term Debt - Retired During FY	16,605	0	623,589,000	2,041,998
_41F	Long Term Debt - Outstanding At End of FY	16,605	0	9,592,559,000	17,385,675
_61V	Short Term Debt - Outstanding At Beginning of FY	16,605	0	200,000,000	352,979
_66V	Short Term Debt - Outstanding At End Of FY	16,605	0	371,351,000	541,335
W01	Assets - Sinking Fund	15,153	0	421,205,000	803,744
W31	Assets - Bond Fund	15,153	0	1,300,947,000	3,082,616
W61	Assets - Other Funds	15,153	0	2,065,707,000	5,341,363

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, Version 1a.

Appendix E—Survey Form

RETURN TO	FAX to ESES Branch at 877-574-6549	<p>FORM F-33 (10-27-2005)</p> <p>2005 ANNUAL SURVEY OF LOCAL GOVERNMENT FINANCES School Systems</p>
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U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

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

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


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

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

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

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

U S C E N S U S B U R E A U

Part I REVENUE - Continued	Amount Omit cents
Section A - FROM LOCAL SOURCES - Continued	A20
14. Other sales and service revenues (1800)	
15. Interest earnings (1500)	U22
16. Miscellaneous other local revenue (1910, 1920, 1930, 1980, 1990)	U97
Section B - FROM STATE SOURCES (3100, 3200, 3800)	C01
1. General formula assistance	
2. Staff improvement programs	C04
3. Special education programs	C05
4. Compensatory and basic skills attainment programs	C06
5. Bilingual education programs	C07
6. Gifted and talented programs	C08
7. Vocational education programs	C09
8. School lunch programs	C10
9. Capital outlay and debt service programs	C11
10. Transportation programs	C12
11. All other revenues from state sources	C13
Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C14
1. Title I	
2. Children with disabilities - IDEA	C15
3. Math, science, and teacher quality	C16
4. Safe and drug-free schools	C17
5. Title V, Part A	C18
6. Vocational and technical education	C19
7. Child nutrition act - exclude commodities	C25
8. Bilingual education	B11
9. All other federal aid through the state	C20
Section D - FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	B10
1. Impact aid (Public Law 81-815 and Public Law 81-874)	
2. Indian education	B12
3. All other direct federal aid	B13
CONTINUE WITH PART II ON PAGE 3 	

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

CONTINUE WITH PART III ON PAGE 4 

Part III CAPITAL OUTLAY EXPENDITURES - Continued		Amount <i>Omit cents</i>	
3. Instructional equipment (object 730, function 1000)		K09	
4. All other equipment (object 730, functions 2000, 3000, 4000)		K10	
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY		Z32	
1. Total salaries and wages (object 100 - ALL functions)		Z34	
2. Total employee benefit payments (object 200 - ALL functions)		Q11	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 567, 591, 592)		L12	
4. Payments to state governments (object 569)		M12	
5. Payments to local governments (object 920)		I86	
6. Interest on school system indebtedness (object 832)			
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C38	
1. For employee benefits		C39	
2. All other (textbooks, school bus purchase, etc.)			
Part VI DEBT		19H	
Section A - LONG TERM - Term of more than one year			
1. Outstanding at beginning of the fiscal year		21F	
2. Issued during fiscal year (revenue code 5110)		31F	
3. Retired during fiscal year (object 831)		41F	
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)			
Section B - SHORT TERM - Term of one year or less		61V	
1. Outstanding at beginning of fiscal year		66V	
2. Outstanding at end of fiscal year			
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP - October 2004		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 2004		V33	
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		

CONTINUE WITH PART IX ON PAGE 5 

Part IX SPECIAL PROCESSING ITEMS - Continued

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

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

Part X DATA SUPPLIED BY

Name	Telephone		
	Area Code	Number	Extension
Title			

BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

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

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

3. Please describe the basis of any estimates or prorations used to report amounts requested on this form in the "Remarks" section.

4. In cases where revenues were not received, no expenditures made, or no debt or assets, report "0" for the items. If there are values for the items but they cannot be determined because they are missing from your records, please report "M" for the items.

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

Part I – REVENUE

Section A – FROM LOCAL SOURCES

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

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

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

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

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

Line 15. Include interest earnings from all funds held by the school system.

Line 16. Report receipts from rentals, property sales, private contributions, and refunds from prior year expenditures. Report in Part VI the amount of monies from debt issuances.

Section B – FROM STATE SOURCES

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

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

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

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

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

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

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

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

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

Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

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

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

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

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

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

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

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

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

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

Section D – FROM FEDERAL SOURCES DIRECTLY

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

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

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

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

CONTINUE ON PAGE 7 

FORM F-33 (10-27-2005)

Part II – CURRENT OPERATION EXPENDITURE

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

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

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

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

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

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

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

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

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

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

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

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

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

Section B – Elementary-secondary Noninstructional Programs

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

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

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

Section C – Nonelementary-secondary Programs

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

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

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

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

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

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

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

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

Part III – CAPITAL OUTLAY EXPENDITURES

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

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

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

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

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

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

CONTINUE ON PAGE 8 

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

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

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

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

Part VI – DEBT

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

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

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

Part VIII – FALL MEMBERSHIP – OCTOBER, 2004

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2004 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

Part IX – SPECIAL PROCESSING ITEMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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