



U.S. Department of Education  
Institute of Education Sciences  
NCES 2005-355

**Documentation  
for the NCES  
Common Core of  
Data, School  
District Finance  
Survey (F-33),  
School Year  
1996-1997, Fiscal  
Year (FY) 1997**

**Final File**





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# Documentation for the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1996-1997, Fiscal Year (FY) 1997

## Final File

February 2005

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February 2005

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**Suggested Citation:**

Berry, Chip and Cohen, Crecilla. U.S. Department of Education, National Center for Education Statistics. *Documentation for the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1996-97, Fiscal Year (FY) 1997, NCES 2005-355*. Washington DC: 2004.

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## **I. Introduction to the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1996–97, Fiscal Year (FY) 1997**

The Common Core of Data (CCD) School District Finance Survey (F-33) consists of data submitted annually to NCES by state education agencies (SEAs, or state departments of education) 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 or school districts) that provide free public elementary and secondary education in the United States. National and state totals are not included<sup>1</sup>.

Both NCES and the Governments Division of the U.S. Census Bureau collect public school system finance data and they collaborate in their efforts to gather these data. The Census Bureau is required to collect government finance data under Title 13 U.S.C. Section 182. NCES is authorized to collect these data by Congress through the National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(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. This (NCES) file also includes many charter school districts that are not included on 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 *Common Core of Data, School District Finance Survey*. This is the documentation of the CCD School District Finance Survey for FY 1997.

The CCD survey is part of a system of surveys developed and 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 the SEA 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* (<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R>). The accounting handbook provides common definitions for detail account codes, which are aggregated to form the data items collected on this survey. This helps to ensure comparable data across states and school districts.

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<sup>1</sup> Refer to the National Public Education Financial Survey (NPEFS) for national and state level figures.

Changes in the universe population do occur, and are often the result of new district incorporations, boundary changes, or breakups of districts. More detailed information on these changes can be found in the nonfiscal CCD Local Education Agency Universe files and documentation.

The 1996–97 CCD School District Finance Survey contains 15,679 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. Variables include revenues by source, expenditures by function, indebtedness, assets, student membership counts, and identification variables. For a complete list of variables please refer to Appendix A. The finance data are presented in whole dollar amounts.

The remainder of this documentation includes a User’s Guide and five appendices. The User’s Guide contains information on methodology reflecting certain conditions that are unique to the data file covering the 1996–97 survey cycle. Information from other survey cycles that may be important to the user planning longitudinal analyses is included in part E of the User’s Guide.

**File versions.** NCES releases a *Preliminary* file when we believe the data are ready to be released to the public. NCES standards require that a NCES publication using the data be released before the data are considered final. After a publication using the data has been released, NCES will release a *Final* file. In most cases, the *Final* data will be the same as *Preliminary* data. Changes in the *Final* file from the *Preliminary* file will be noted in the *Final* file documentation. If NCES receives revised data from states or discovers errors in the *Final* release data file, we will release a *Revised* file. The *Revised* file will indicate, in the documentation, which states sent revised data. The *Revised* file is usually released one year after the *Final* file.

**Appendix A—Record Layout and Descriptions of Data Elements** gives the variable names and labels of the data elements discussed throughout the documentation, as well as their location on the data file for the 1996–1997 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 1997 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 elements 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 were surveyed from each of the 50 states and the District of Columbia. 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.

In the 1996–97 collection, the following states sent in data in their own unique formats: Alabama, Alaska, Arizona, Arkansas, California, Colorado, Georgia, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, North Dakota, Rhode Island, South Carolina, Tennessee, and Utah. All other states reported data in the F-33 format. Oklahoma sent revenue data in the F-33 format and expenditure data in the state's own format. The District of Columbia and Hawaii submitted supplemental data, and additional data were taken from the National Public Education Financial Survey (NPEFS) survey. All data are monitored by survey analysts and computer edits are used to check for internal and longitudinal consistency.

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 NPEFS (<http://www.nces.ed.gov/ccd/stfis.asp>) for state aggregate data.

### **B. Accounting Methods**

Information collected by this survey is intended to provide a complete picture of financial activity associated with public elementary and secondary school systems. All financial transactions associated with assets, expenditures by object and function, indebtedness, and all revenue by source are considered in these data. The finance data are presented in whole dollar amounts.

The Census Bureau collects and edits the data, and works with state data coordinators to resolve any inconsistent or unusual data. Some LEA data may not strictly adhere to the NCES finance manual or an LEA may be missing data for certain items. In these cases, supplemental information may be used by the Census Bureau to impute or estimate 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 in which the Census Bureau and NCES differ in their classification of tax items. If the Census Bureau classifies a tax item as state and NCES classifies it as local, the amount is recorded in category C24 on the data file.

***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 years for Nebraska and Texas run from September 1 through August 31. The City of Chicago School District, in Illinois, also runs from September 1 through August 31. These data are not adjusted to conform to a uniform fiscal year.

***Transfer Items.*** The F-33 file contains several transfer items involving the transfer of funds among school districts. Local Intergovernmental Revenue from Other School Districts (D11) is payments received from other school districts for providing services. In computing local revenue and total revenue totals by state or the nation, D11 should be subtracted from the revenue totals because these revenues are double counted, once by the sending the district and once by the receiving district.

Payments to Other School Systems (Q11) are expenditures made to other school districts for providing services. In computing total expenditures by state or for the nation, Q11 should be subtracted from total expenditures (TOTALEXP) because these expenditures are double counted, once by the sending district and once by the receiving district.

Other transfer items such as Local Intergovernmental Revenue from Cities and Towns (D23), and expenditure items Payments to State Governments (L12), and Payments to Local Governments (M12) are not double counted on the F-33, and are reported in full on the data file. D23 is included in TLOCREV and TOTALREV. L12 and M12 are included in TOTALEXP.

***Special Items.*** Payments to Private Schools (V91) and Payments to Public Charter Schools (V92) do not represent the total charter school and private school expenditures by districts. These are special items used to identify charter school and private school expenditures that are included in the reported amount for instruction (E13 and TCURINST) when those students are not included in the student count (V33). When reporting per pupil expenditures, data users should subtract items V91 and V92 from E13, TCURINST, TCURELSC, and TOTALEXP so that these expenditures are for the students included in the V33 student count. If a school district has charter schools and V92 is 0, then the student count V33 includes the count of charter school students.

State Revenue on Behalf of School Districts – Employee Benefits (C38) and State Revenue on Behalf of School Districts – 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. The direct support data items on the survey form [State Payment on Behalf of the LEA: Instruction (J13), Pupil Support Services (J17), Instructional Staff Support (J07), General Administration (J08), School Administration (J09), Operation and Maintenance of Plant (J40), Student Transportation (J45), Business/Central/Other (J90), and Other (J10)] are not reported separately on the file, but have been included in the detail data items.

A list of all of the data items is provided in the record layout in Appendix A. A glossary is provided in this documentation in Appendix B.

**Missing and Not Applicable Data.** Although no data items are identified as missing on the F-33 files, it is not possible to determine whether a reported ‘0’ represents a missing data item or a true ‘0’. In the cases where a ‘0’ represents *not applicable*, the district does not have that type of revenue or that type of expenditure. In small districts, staff and other costs may cross functions. For example, the principal of a school in a one-school LEA may serve as the LEA superintendent. In some cases, this person’s salary is only reported under LEA administration instead of allocated to both LEA administration and school administration functions.

**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 handbook: *Financial Accounting for Local and State School Systems*, (<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R>). 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. The second reference source is the guide for *Governmental Accounting, Auditing and Financial Reporting*, which can be purchased from the Government Finance Officers Association. A third reference, *The Governments Finance and Employment Classification Manual*, can be accessed online from the Census Bureau at (<http://www.census.gov/govs/www/class.html>). Together, these three sources allow survey examiners to maintain variable continuity between survey cycles and during survey form modifications. The fourth reference is the summary of definitions needed to respond to the survey. It is found directly on the survey form under “Basic Instructions and Suggestions” (see Survey Form in .pdf format in Appendix E). In the survey instructions located on the questionnaire, the respondent may reference general definitions associated with public education revenue, expenditure, debt and asset information that directly pertain to the survey forms. These resources help to maintain the reliability and validity of F-33 school finance data.

### C. Unit Identifiers

Five variables serve as the primary identification tools with which to examine the data in this release – the NCES Local Education Agency identification code (LEAID), the Census Bureau identification code (CENSUSID), FIPS state code (FIPST), FIPS county code (FIPSCO), and FIPS metropolitan statistical area codes (CMSA). In addition to these five, five other unit characterization codes exist (SCHLEV, CCDNF, GSLO, GSHI, and WEIGHT).

**LEAID.** Of the five identification variables, the 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 F-33 data with data from the CCD nonfiscal surveys. The CCD Local Education Agency (School District) Universe contains data on students, staff, dropout and graduate counts. It is also possible to link school-level data with the F-33, although it is important to note that school-level finance data are not available.

**LEAID Matching Issues.** The LEAID code originates from the LEA Universe Survey. Not every record on the F-33 file will have an NCESID code. The absence of an NCESID occurs

when agencies are not included on, or could not be matched to, the nonfiscal LEA Universe file. Education service agencies (ESAs) may also lack an NCESID. These agencies 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 continued on 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 its being reported on the fiscal F-33 survey, but not on the nonfiscal LEA Universe survey.

The student membership count (V33) is derived from the LEA Universe Survey, although in some cases it has been edited. This item is adjusted when the student count on the LEA Universe Survey does not reflect the students educated in the district. In some cases the student count on the LEA Universe Survey reflects the students that the district is responsible for and not the students that are actually educated in the district. Agencies on the LEA Universe Survey that cannot be matched to the F-33 survey usually do not have student counts.

A CCDNF flag has been added to the F-33 file to indicate whether a record matches a record on the LEA Universe file. In most NCES research and publications, only those F-33 records matching the LEA universe and with student counts greater than zero are used in the analysis. For more information on the NCES identification code, please see the file documentation for the School Universe and LEA Universe surveys, available on the web at <http://nces.ed.gov/ccd/ccddata.asp>. Data from the most recent NCES file can be accessed on the web at the US Department of Education/NCES web site at <http://nces.ed.gov/ccd>.

**CENSUSID.** The CENSUSID consists of the following items by their position in the CENSUSID field:

**Figure 1. CENSUSID Position Description**

Position	Description
1-2	Census Bureau state code
3	Agency type code (indicating ability to raise local taxes)
4-6	County area code
7-9	Parent school district government
10-14	Sub-unit of parent school district government

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1997, (sdf97d1a).

The first two positions of CENSUSID (for all cycles) represent Census Bureau / Governments Division state codes. The following table includes a complete listing of those codes.

**Figure 2. CENSUSID State Codes**

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

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1997, (sdf97d1a).

The 3rd position of CENSUSID represents the unit’s type of school government. This code tells whether a district is fiscally independent, and if not, what level of government controls its revenue-raising authority. This characteristic of the CENSUSID has not remained constant over all survey cycles (see section E on changes to the survey from 1990 to 1997). The agency type codes are:

**Figure 3. CENSUSID Type of School Government**

<b>Code</b>	<b>Description</b>
0	State Government School System
1	County Dependent School System
2	City Dependent School System
3	Township Dependent School System
5	Independent School System

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1997, (sdf97d1a).

Positions 4–6 of CENSUSID represent the county area code. County area codes generally reflect alphabetical ordered numbering of counties for each state. Positions 7–9 uniquely identify a

parent school district government, regardless of type. After the 1993 cycle, unique identifiers (digits 10 through 14) were added by the Census Bureau to further specify sub-units of parent school district governments.

CENSUSID for some districts may change across survey cycles due to boundary changes or changes in governmental control.

**FIPS Codes.** Federal Information Processing Standards (FIPS) codes allow the records to be identified with specific geographic areas. The FIPS codes included are:

**Figure 4. FIPS Code Description**

Code	Description
FIPST	FIPS State Code
FIPSCO	FIPS County Code
CMSA	FIPS Metropolitan Statistical Area Code

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1997, (sdf97d1a).

In the CMSA field, the first 2 digits are the alternate CMSA FIPS codes. These digits are blank if the district is not located in a CMSA. The remaining 4 digits are the MSA/CMSA FIPS code.

The following table outlines FIPS state codes by state name and state abbreviation. For a list of FIPS county and metro codes refer to the following websites:

<http://www.itl.nist.gov/fipspubs/co-codes/states.htm>(county),  
<http://www.census.gov/population/estimates/metro-city/99mfips.txt> (metro).

**Figure 5. Federal Information Processing Standards State Codes (FIPST), by State Name and State Abbreviation, 2 Digit State Codes**

State Abbreviation (STABBR)	State Name (STNAME)	FIPS State Code (FIPST)
AL	Alabama	01
AK	Alaska	02
AZ	Arizona	04
AR	Arkansas	05
CA	California	06
CO	Colorado	08
CT	Connecticut	09
DE	Delaware	10
DC	District of Columbia	11
FL	Florida	12
GA	Georgia	13
HI	Hawaii	15



**Figure 5. Federal Information Processing Standards State Codes (FIPST), by State Name and State Abbreviation, 2 Digit State Codes**

State Abbreviation (STABBR)	State Name (STNAME)	FIPS State Code (FIPST)
ID	Idaho	16
IL	Illinois	17
IN	Indiana	18
IA	Iowa	19
KS	Kansas	20
KY	Kentucky	21
LA	Louisiana	22
ME	Maine	23
MD	Maryland	24
MA	Massachusetts	25
MI	Michigan	26
MN	Minnesota	27
MS	Mississippi	28
MO	Missouri	29
MT	Montana	30
NE	Nebraska	31
NV	Nevada	32
NH	New Hampshire	33
NJ	New Jersey	34
NM	New Mexico	35
NY	New York	36
NC	North Carolina	37
ND	North Dakota	38
OH	Ohio	39
OK	Oklahoma	40
OR	Oregon	41
PA	Pennsylvania	42
RI	Rhode Island	44
SC	South Carolina	45
SD	South Dakota	46
TN	Tennessee	47
TX	Texas	48
UT	Utah	49
VT	Vermont	50
VA	Virginia	51
WA	Washington	53
WV	West Virginia	54
WI	Wisconsin	55
WY	Wyoming	56

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1997, (sdf97d1a).

**School Level Codes.** School level codes (SCHLEV) describe the level of education provided within each school district. SCHLEV codes are:

**Figure 6. SCHLEV Code Description**

<b>Code</b>	<b>Description</b>
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	Educational Service Agency (ESA)

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1997, (sdf97d1a).

Most educational service agencies 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 on the CCD School Universe file. These codes can be linked to the F-33 file to determine the type of services an agency provides.

**CCDNF.** The CCDNF variable indicates whether the record matches a record on the CCD LEA Universe survey. A CCDNF code of ‘0’ identifies those districts that do not match to the CCD nonfiscal files. A ‘1’ code is assigned to those records that do match.

**GSLO and GSHI.** GSLO (low grade) and GSHI (high grade) comprise the grade span for the LEA. The GSLO variable indicates the LEA lowest grade offered; the GSHI variable indicates the LEA highest grade offered.

**WEIGHT.** Weight values exist on all of the F-33 surveys regardless of year. Surveys that were universe collections have a weight of 1 assigned to each record.

In addition to the identification variables mentioned above, there is a complete listing of variables and description in Appendix A.

#### **D. Common Core of Data (CCD)**

The CCD is a comprehensive, annual, national, statistical database of information concerning all public elementary and secondary schools and school districts. As previously noted, CCD is made up of a set of five surveys: Public Elementary/Secondary School Universe, Local Education Agency (School District) Universe, State Nonfiscal, NPEFS, and F-33 surveys. All CCD data are provided by the 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.

**National Public Education Finance Survey (NPEFS).** NPEFS is a key component of the CCD survey system. This survey collects state totals of school finance data. The NPEFS and F-33 surveys collect data from SEAs. NPEFS includes expenditures for special state-run schools that are not included on 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.

### E. Changes to the Survey 1990 to Present

Changes across survey cycles in methodology, survey format and reporting, and unit identifiers are detailed in the following notes. This information may be important to the user planning longitudinal analysis.

#### Sample Use

In FY 1991, 1993, and 1994 only a sample of districts was submitted by some states. Data were collected and processed for every LEA (a universe survey) in 1990, 1992, and 1995 through the present. The following table illustrates which states have sample data on prior F-33 files.

**Figure 7. F-33 Survey Sample Data, by Year and State**

Fiscal Year	States
1991	Arkansas, Arizona, Colorado, Georgia, Kentucky, Mississippi, Montana, New Jersey, New Mexico, Oregon, Oklahoma, South Dakota, and Utah
1993	Arkansas, Colorado, Georgia, Kentucky, Mississippi, New Jersey, New Mexico, Oklahoma, and South Dakota
1994	Arkansas, Colorado, Kentucky, New Jersey, New Mexico, Oklahoma, and South Dakota

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1997, (sdf97d1a).

For a detailed explanation of the sampling methodology and the assignment of unit weights, please consult the documentation for these years.

#### Survey Changes

**Changes in Format.** The F-33 survey was significantly expanded beginning with the FY 1992 survey. In particular, more detailed data were collected for both revenues and expenditures. Also beginning with the FY 1992 expansion, some federal revenue detail data were pulled from the data collection associated with the General Education Provisions Act (GEPA). Under section 406a of GEPA, the U.S. Department of Education collects data for 29 education-related federal grant programs. These data were used to fill in missing data for federal revenues in many states (F-33 items: B10, B11, B12, B13, C14, C15, C16, C17, C18, C19, C20, and C36). In nearly all cases the federal revenue subtotal (TFEDREV) was left unchanged.

**Figure 8. Changes in the F-33 Survey, Fiscal Years 1990–1996**

1990 to 1991	1992 to 1996
A10	A07+A08+A15
A12	A11+A13+A20
B26	B10+B11+B12+B13
C23	C01+C04+C05+C06+C07+C08+C09+C10+C11+C12+C13+C35
C26	C14+C15+C16+C17+C18+C19+C20+C36
C27	C38+C39
E27	V35+V40+V45+V50+V55
E15	V85
K12	K09+K10+K11

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1997, (sdf97d1a).

Beginning with the FY 1997 survey, some administrative expenditure items were collapsed. These changes are summarized in the tables below.

**Figure 9. Changes in the F-33 Survey, Fiscal Years 1992–1997**

1992 to 1996	1997
V19+V25+V27	V37
V20+V26+V28	V38
V35+V50+V55	V90

**Additional Variables.** Beginning in FY 1997, two variables, Payments to Private Schools (V91) and Payments to Charter Schools (V92), were added.

**Combined Financial Data.** For six districts in California, the state reports a single unified district on the F-33, but separate elementary and secondary districts on the CCD LEA Universe. California treats the two Elementary and High School districts as one district in its financial accounting, but as separate districts in managing student and staff data. An NCESID code is assigned to the combined district so that it may be matched with related items on the CCD file. Refer to the table in Appendix C under California for a list of the combined data by district, NCESID, enrollment and year.

**Changes in Unit Identifiers.** Prior to 1994, CENSUSID consisted of a 9-digit field where positions 1–2 represented the Census Bureau state code; position 3, the agency type code; positions 4–6, the country area code; and positions 7–9, the parent school district government. In the 1994–1997 cycles, positions 10–14 were added to further specify units of parent school district governments. Consequently, the CENSUSID was changed from a 9-digit field to a 14-digit field. Following the 1993 survey cycle, the type codes, position 3 of the CENSUSID, were changed and are detailed in the following table.

**Figure 10. Third Position of CENSUSID, Changes in Agency Type Code Over Years**

(Type / Description)	
Prior to FY 1994	FY 1994 – Present
0 / State Dependent School Systems	0 / State Dependent School Systems
5 / Independent School Systems	5 / Independent School District
7 / County Dependent School Systems	1 / County Dependent School System
8 / City Dependent School System	2 / City Dependent School System
9 / Township Dependent School system	3 / Township Dependent School System

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1997, (sdf97d1a).

**Longitudinal Consistency.** Although longitudinal consistency is a key principle of CCD, it is impossible for NCES to guarantee, particularly when utilizing early data cycles. As previously discussed, in 1991, 1993, and 1994 the F-33 survey utilized sample data. As a result, it is not possible to conduct a longitudinal study for every LEA across every survey cycle.

Data files prior to FY 1994 contain a YRDATA variable. The variable was used to identify records that utilized data from a previous year. Prior to FY 1994, when entire records were missing, records from a previous year were copied into the current year file and inflated using the Municipal Cost Index<sup>2</sup>. YRDATA indicated which year the data were drawn for each record. Beginning with FY 1994 this method was no longer utilized.

Files covering fiscal years 1994 through 1997 are missing a small amount of detail data within support services for a limited number of districts in California. The subtotals TCURSSVC, TCURELSC and TOTALEXP include these expenditures, but a detailed breakout within support services was not reported.

## **F. File Formats and File Names**

Data File Formats. Data presented in this release are available in two formats — SAS data sets (.sas7bdat), and tab-delimited text files (.txt). The names of those data sets are:

sdf97d1a.sas7bdat (SAS — F-33 data for School Year 1996–1997, FY 1997)

sdf97d1a.txt (TEXT — F-33 data for School Year 1996–1997, FY 1997)

Complete information on layout (variable name, data type – alpha or numeric, and variable description) can be found in Appendix A. Finance data included in these files are presented in whole dollar amounts.

The School District Finance Survey (F-33) data file for FY 1997 is titled sdf97d1a.sas7bdat. The first 5 characters indicate the file contents and year, and the last 3 characters indicate the file version. “sdf” stands for school district finance, “97” stands for FY 1997, “d” indicates this is

<sup>2</sup> Refer to the “American City County” magazine for the Municipal Cost Index (<http://americacityandcounty.com/>). Data were inflated using the index to one decimal place.

the 4th version of this file produced by the Census Bureau, “1” indicates that the file is ready for release by NCES, and “a” indicates this is the first release of this file by NCES.

## **G. Appendices D and E**

***Zero / Non-zero Frequencies of Cumulative Variables.*** The frequency of non-zero and zero data for cumulative variables (totals and subtotals) is provided in Appendix D of this release.

***Survey Forms / Questionnaires.*** The F-33 survey form is provided in Appendix E in a portable document format (pdf), which can be viewed and printed using an Acrobat Reader. There are items on the survey form that do not appear on 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: A15, T07, C24, C35, C36, J13, J17, J07 and J08. The survey form may be accessed in the following file folder:

F-33\_97q (TIF — F-33 Survey for 1997).

## Appendix A—Record Layout and Data Elements Description

### Common Core of Data, School District Financial Survey, SY 1996–97, FY 1997

File name=sdf97d1a.txt

Number of Variables =127

Number of Observations = 15,679

Release: 1a, February 2005

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

Position	Variable Name	Type	Variable Description
1	LEAID	Char	NCES 7 DIGIT LOCAL EDUCATION AGENCY ID
2	CENSUSID	Char	CENSUS 14 DIGIT GOVT ID
3	FIPST	Char	FIPS STATE NUMBER
4	FIPSCO	Char	FIPS COUNTY NUMBER
5	CMSA	Char	CMSA/PMSA/MSA CODE – digits 1 and 2 are ‘00’ or the code for the Consolidated Metropolitan Statistical Area; digits 3-6 are either the PMSA or MSA code as appropriate.
6	NAME	Char	NAME OF LOCAL EDUCATION AGENCY
7	STNAME	Char	STATE NAME
8	STABBR	Char	STATE ABBREVIATION
9	SCHLEV	Char	SCHOOL LEVEL CODE 01 Elementary School System only 02 Secondary School System only 03 Elementary-Secondary School System 05 Vocational or Special Education School System 06 Non-Operating School System 07 Education Service Agency
10	YEAR	Char	YEAR OF DATA
11	CCDNF	Char	CCD AGENCY NONFISCAL FILE MATCH 0 Does not match CCD Local Education Agency Universe file 1 Matches CCD Local Education Agency Universe file
12	GSLO	Char	AGENCY LOW GRADE OFFERED
13	GSHI	Char	AGENCY HIGH GRADE OFFERED
14	V33	Num	FALL MEMBERSHIP
15	TOTALREV	Num	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
16	TFEDREV	Num	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 + C17 + C18 + C19 + C20 + C25 + C36 + B10 + B11 + B12 + B13)
17	C14	Num	FED REV - THRU STATE - TITLE I
18	C15	Num	FED REV - THRU STATE - CHILDREN WITH DISABILITIES - IDEA
19	C16	Num	FED REV - THRU STATE - EISENHOWER MATH AND SCIENCE
20	C17	Num	FED REV - THRU STATE - DRUG FREE SCHOOLS
21	C18	Num	FED REV - THRU STATE - TITLE VI
22	C19	Num	FED REV - THRU STATE - VOCATIONAL EDUCATION
23	C20	Num	FED REV - THRU STATE - OTHER
24	C25	Num	FED REV - THRU STATE - CHILD NUTRITION ACT
25	C36	Num	FED REV - NONSPECIFIED
26	B10	Num	FED REV - DIRECT - IMPACT AID
27	B11	Num	FED REV - DIRECT - BILINGUAL EDUCATION
28	B12	Num	FED REV - DIRECT - INDIAN EDUCATION
29	B13	Num	FED REV - DIRECT - OTHER

**Appendix A—Record Layout and Data Elements Description**  
**Common Core of Data, School District Financial Survey, SY 1996–97, FY 1997**

30	TSTREV	Num	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)
31	C01	Num	STATE REV - GENERAL FORMULA ASSISTANCE
32	C04	Num	STATE REV - STAFF IMPROVEMENT PROGRAMS
33	C05	Num	STATE REV - SPECIAL EDUCATION PROGRAMS
34	C06	Num	STATE REV - COMPENSATORY AND BASIC SKILLS PROGRAMS
35	C07	Num	STATE REV - BILINGUAL EDUCATION PROGRAMS
36	C08	Num	STATE REV - GIFTED AND TALENTED PROGRAMS
37	C09	Num	STATE REV - VOCATIONAL EDUCATION PROGRAMS
38	C10	Num	STATE REV - SCHOOL LUNCH PROGRAMS
39	C11	Num	STATE REV - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
40	C12	Num	STATE REV - TRANSPORTATION PROGRAMS
41	C13	Num	STATE REV - OTHER PROGRAMS
42	C35	Num	STATE REV - NONSPECIFIED
43	C38	Num	STATE REV ON BEHALF - EMPLOYEE BENEFITS
44	C39	Num	STATE REV ON BEHALF - NOT EMPLOYEE BENEFITS
45	TLOCREV	Num	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + U22 + U97 + C24)
46	T02	Num	LOCAL REV - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
47	T06	Num	LOCAL REV - PROPERTY TAXES
48	T09	Num	LOCAL REV - GENERAL SALES TAXES
49	T15	Num	LOCAL REV - PUBLIC UTILITY TAXES
50	T40	Num	LOCAL REV - INDIVIDUAL AND CORPORATE INCOME TAXES
51	T99	Num	LOCAL REV - ALL OTHER TAXES
52	D11	Num	LOCAL REV - FROM OTHER SCHOOL SYSTEMS
53	D23	Num	LOCAL REV - FROM CITIES AND COUNTIES
54	A07	Num	LOCAL REV - TUITION FEES FROM PUPILS AND PARENTS
55	A08	Num	LOCAL REV - TRANSPORTATION FEES FROM PUPILS AND PARENTS
56	A09	Num	LCOAL REV - SCHOOL LUNCH
57	A11	Num	LOCAL REV - TEXTBOOK SALES AND RENTALS
58	A13	Num	LOCAL REV - STUDENT ACTIVITY RECEIPTS
59	A15	Num	LOCAL REV - STUDENTS FEES, NONSPECIFIED
60	A20	Num	LOCAL REV - OTHER SALES AND SERVICES
61	U22	Num	LOCAL REV - INTEREST EARNINGS
62	U97	Num	LOCAL REV - MISCELLANEOUS
63	C24	Num	NCES LOCAL REVENUE, CENSUS STATE REVENUE
64	TOTALEXP	Num	TOTAL EXPENDITURES (equals TCURELSC + NONELSEC + TCAPOUT + L12 + M12 + Q11 + I86)
65	TCURELSC	Num	TOTAL CURRENT EXP FOR ELSEC EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
66	TCURINST	Num	TOTAL CURRENT EXP - INSTRUCTION (equals E13)
67	E13	Num	CURRENT EXP - INSTRUCTION
68	V91	Num	PAYMENTS TO PRIVATE SCHOOLS
69	V92	Num	PAYMENTS TO PUBLIC CHARTER SCHOOLS



**Appendix A—Record Layout and Data Elements Description**  
**Common Core of Data, School District Financial Survey, SY 1996–97, FY 1997**

70	TCURSSVC	Num	TOTAL CURRENT EXP - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85)
71	E17	Num	CURRENT EXP - SUPPORT SERVICES - PUPILS
72	E07	Num	CURRENT EXP - SUPPORT SERVICES - INSTRUCTIONAL STAFF
73	E08	Num	CURRENT EXP - SUPPORT SERVICES - GENERAL ADMINISTRATION
74	E09	Num	CURRENT EXP - SUPPORT SERVICES - SCHOOL ADMINISTRATION
75	V40	Num	CURRENT EXP - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
76	V45	Num	CURRENT EXP - SUPPORT SERVICES - STUDENT TRANSPORTATION
77	V90	Num	CURRENT EXP - SUPPORT SERVICES BUSINESS/CENTRAL/OTHER
78	V85	Num	CURRENT EXP - SUPPORT SERVICES NONSPECIFIED
79	TCUROTH	Num	TOTAL CURRENT EXPENDITURES - OTHER ELSEC (equals E11 + V60 + V65)
80	E11	Num	CURRENT EXP - FOOD SERVICES
81	V60	Num	CURRENT EXP - ENTERPRISE OPERATIONS
82	V65	Num	CURRENT EXP - OTHER ELSEC
83	TNONELSE	Num	TOTAL NON-ELSEC EXPENDITURES (equals V70 + V75 + V80)
84	V70	Num	NON-ELSEC EXP - COMMUNITY SERVICES
85	V75	Num	NON-ELSEC EXP - ADULT EDUCATION
86	V80	Num	NON-ELSEC EXP - OTHER
87	TCAPOUT	Num	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
88	F12	Num	CAPITAL OUTLAY - CONSTRUCTION
89	G15	Num	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
90	K09	Num	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
91	K10	Num	CAPITAL OUTLAY - OTHER EQUIPMENT
92	K11	Num	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
93	L12	Num	PAYMENTS TO STATE GOVERNMENTS
94	M12	Num	PAYMENTS TO LOCAL GOVERNMENTS
95	Q11	Num	PAYMENTS TO OTHER SCHOOL SYSTEMS
96	I86	Num	INTEREST ON DEBT
97	Z32	Num	TOTAL SALARIES
98	Z33	Num	SALARIES - INSTRUCTION
99	V11	Num	SALARIES - SUPPORT SERVICES - PUPILS
100	V13	Num	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
101	V15	Num	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
102	V17	Num	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
103	V21	Num	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
104	V23	Num	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
105	V37	Num	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
106	V29	Num	SALARIES - FOOD SERVICES
107	Z34	Num	TOTAL EMPLOYEE BENEFITS
108	V10	Num	EMPL BENEFITS - INSTRUCTION
109	V12	Num	EMPL BENEFITS - SUPPORT SERVICES - PUPILS
110	V14	Num	EMPL BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF

**Appendix A—Record Layout and Data Elements Description**  
**Common Core of Data, School District Financial Survey, SY 1996–97, FY 1997**

111	V16	Num	EMPL BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
112	V18	Num	EMPL BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
113	V22	Num	EMPL BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
114	V24	Num	EMPL BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
115	V38	Num	EMPL BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
116	V30	Num	EMPL BENEFITS - FOOD SERVICES
117	V32	Num	EMPL BENEFITS - ENTERPRISE OPERATIONS
118	_19H	Num	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
119	_21F	Num	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
120	_31F	Num	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
121	_41F	Num	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
122	_61V	Num	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
123	_66V	Num	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
124	W01	Num	ASSETS - SINKING FUND
125	W31	Num	ASSETS - BOND FUND
126	W61	Num	ASSETS - OTHER FUNDS
127	WEIGHT	Num	WEIGHT

## Appendix B—Glossary

### Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

This glossary applies to the school district financial survey. When applicable, corresponding F-33 variables are listed in brackets. For additional detail, it is suggested that the data user consult the NCES Handbook: *Financial Accounting for Local and State School Systems*.

**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 each state's department of education, from their administrative records data systems. The CCD variable on the F-33 data file indicates whether the record matches a record on the CCD (nonfiscal) Local Education Agency Universe file.

**CENSUS STATE REVENUE.** The C24 category is reserved for any tax item classified as state by the U.S. Census Bureau and as local by the NCES. [C24]

**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 affiliated with a regular school district, or they may be self-governing entities.

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

**CURRENT EXPENDITURE.** Expenditure for Instruction (TCURINST), Support Services (TCURSSVC), and Other Elementary-Secondary Programs (TCUROTH.) Includes salaries, employee benefits, purchased services, and supplies, as well as payments made by states on behalf of school districts. Also includes transfers made by school districts into their own retirement system. Excludes expenditure for Non Elementary-Secondary Programs (TNONELSE), debt service, capital outlay, and transfers to other governments or school districts. This item is formally called "current expenditures for public elementary - secondary education." [TCURELSC is the sum of: TCURINST, TCURSSVC, and TCUROTH]

**CURRENT OPERATION EXPENDITURE.** A Census Bureau summary category similar to Current Spending, but that 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 summary category comprised of expenditure for instruction, support services, other elementary-secondary programs, and non elementary-secondary programs.

**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 noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and

## Appendix B—Glossary

Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

rights of individuals to benefits from school system employee-retirement funds. [**19H, 21F, 31F, 41F, 61V, 66V**]

**DEBT OUTSTANDING.** All debt obligations remaining unpaid on the date specified. [**41F**]

**DEPENDENT LEA.** A local education agency 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 the CENSUSID section of the User's Guide.

**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, workmen'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 that are integral parts of structures are classified as expenditure 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. Expenditure includes only external transactions of a school system and excludes non-cash transactions such as the provision of prerequisites 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 (PL 81-815 and PL 81-874), Indian Education, Bilingual Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted / Talented. [**B10, B11, B12, B13**]

**FEDERAL REVENUE DISTRIBUTED BY STATE GOVERNMENTS.** Aid from formula grants distributed through State government agencies. This includes revenue from such programs as:

**Child Nutrition Programs.** Includes revenues from National School Lunch, Special Milk, School Breakfast, and Ala Carte programs. Does not include the value of donated commodities. [**C25**]

**Children with Disabilities Programs.** Revenues awarded under the Individuals with Disabilities Act (PL 91-230). Includes formula grants authorized in Part B of this legislation but excludes project grants authorized in Part D. These project grants are reported in Federal Revenue - Direct. [**C15**]

**Title I Programs.** Revenues authorized by Chapter 1 of the Elementary-Secondary Education Act (PL 89-10). Includes basic, concentration, and migratory education grants. [**C14**]

## Appendix B—Glossary

Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Vocational Programs.** Revenues from the Carl D. Perkins Vocational Education Act (PL 101-392). Includes revenues from Title II (Basic Grants), Title III (Community Based Organizations), Title III-B (Consumer and Homemaking Education), and Title III-E (Tech-Prep Education). [C19]

**Other Federal Aid Distributed by the State.** Includes revenues from other formula grant programs distributed through state governments, such as the Adult Education Act (Part B), Chapter 2 Block Grants sanctioned by the Education Consolidation Improvement Act (PL 100-297), Drug Free Schools (1986 Elementary-Secondary Education Act), and Eisenhower Math and Science (PL 89-10, Title II-A). [C16, C17, C18, C20]

**Nonspecified Federal Aid Distributed by the State.** Federal revenue amounts which 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.

**GENERAL EXPENDITURE.** All school system expenditure except employee retirement or other insurance trust expenditure.

**GENERAL REVENUE.** All school system revenue except employee retirement or other insurance trust revenue.

**INDEPENDENT LEA.** A local education agency that has both fiscal and administrative independence. See the CENSUSID section of the User’s Guide.

**INSTRUCTION EXPENDITURE.** Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services for elementary-secondary instruction. It 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. It 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 use of borrowed money. [I86]

**LAND and EXISTING STRUCTURES.** Expenditures for the purchase of land, improvements to land, and existing buildings including purchase of rights-of-way, payments on capital leases, title search, and similar activity associated with real property purchase transactions. [G15]

**LEA.** Local Education Agency, often called school districts, 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].

## Appendix B—Glossary

Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

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

**Cities and Counties.** Revenues from separate county and city governments and transferred to the LEA. Assessments received by regional LEAs from independent school districts are included here. [D23]

**Interest Earnings.** Interest earnings from all funds held by the LEA. [U22]

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

**NCES Local, Census State Revenue.** Revenues that are classified by NCES as local revenues, and by the Census Bureau as state revenues. This category includes specific property tax revenue in Arkansas, Illinois, Missouri, and Wisconsin; and revenue from a local school support tax and motor vehicle privilege tax in Nevada. [C24]

**Parent Government Contributions.** Tax receipts and any other amounts appropriated for the LEA by the parent government from within the boundary of the LEA. This includes local property taxes collected by the state government from within the LEA's boundary. These are revenues to dependent LEAs. [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 agencies. [T06] Property taxes collected by a parent government from 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], Property Taxes [T06], 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 U.S. Department of Education. NCES is the primary federal entity for collecting, analyzing and reporting data related to education.

**NON ELEMENTARY-SECONDARY EXPENDITURE.** Expenditure for non elementary–secondary education programs. Included in this category are community services, adult education, and other non elementary-secondary programs. [TNONELSE is the sum of: V70, V75, and V80]

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

**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]

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**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 Items' in the User's Guide. [V91]

**PAYMENTS TO PUBLIC CHARTER SCHOOLS.** This item includes charter school expenditures that are included in the reported amount for instruction when the charter school students are not included in the student count. [V92]

**PROPERTY TAXES.** See 'Local Revenues- 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 sub-units 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 non-cash transactions such as receipt of services, commodities, or other "receipts in-kind."

**SEA.** State Education Agency, the agency of the state charged with primary responsibility for coordinating and supervising public instruction.

**SALARIES and WAGES.** Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions from withheld taxes, retirement contributions, or other purposes. [Z32]

**SCHOOL LUNCH CHARGES.** Gross collections from cafeteria sales to children and adults. [A09]

**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 the school systems pay for servicing debt. [C11]

**Compensatory 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 which provide more than staff enhancements, such as materials, resource centers, and equipment. [C06]

**Special Education Programs.** Revenues for the education of physically and mentally disabled students. [C05]

**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

## Appendix B—Glossary

Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

compensation. This category includes state payments for textbooks and school buses that are provided to the public school systems. [C38, C39]

**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.** Payments for various state transportation aid programs such as those which compensate the school system for part of its transportation expense and those which 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 which are paid directly to the school systems including funds for bilingual education, gifted and talented programs, food services, instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, pre-kindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. In cases where these programs are covered under state government's general formula assistance program, revenues will be shown under "general formula assistance" instead of "Other State Aid." [C01, C07, C08, C13]

**Nonspecified State Aid.** State revenue amounts which 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 support services functions (series 2000) defined in "Financial Accounting for Local and State School Systems" (National Center for Education Statistics, 1990). Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. It 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.** Expenditures 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, non-instructional in-service training, staff health services), and data processing services. [V37, V38, V90]

**General Administration.** Expenditures for board of education and executive administration (office of the superintendent) services. [V15, V16, E08]

**Instructional Staff Support.** Expenditures for supervision and instruction service improvements, curriculum development, instructional staff training, and instructional support services such as the library, multi-media centers, and computer stations for students that are outside of the classroom. [V13, V14, E07]

**Operation and Maintenance.** Expenditures for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, non-student transportation vehicle operation and maintenance, and security services. [V21, V22, V40]



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**Pupil Support Services.** Expenditures 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. [V11, V12, E17]

**Pupil Transportation Services.** Expenditures for the transportation of public school students including vehicle operation, monitoring riders, and vehicle servicing and maintenance. [V23, V24, V45]

**School Administration.** Expenditures for the office of the principal services. [V17, V18, E09]

**Nonspecified Support Services.** Expenditures which 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 were included in “nonspecified” instead of “other support services.” [V85]

**TEACHER SALARIES.** Teacher salary data are reported with salaries for instructional assistants and aides as salaries under instruction. [Z33]

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

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

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## Appendix C—State Notes

### Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

The following notes can be used to track 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

**State Abbreviation:** AL

#### Alaska

**State Abbreviation:** AK

**Notes:**

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

#### Arizona

**State Abbreviation:** AZ

**Notes:**

-Instructional equipment is combined with all equipment outlays.  
 -State expenditure made on behalf of the public school systems is reported in the data.

#### Arkansas

**State Abbreviation:** AR

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

#### California

**State Abbreviation:** CA

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.  
 -Expenditures for support services are not broken out.  
 -For six districts in CA, the state reports a single unified district on the F-33, but separate elementary and secondary districts on the CCD Agency Universe. California treats the two Elementary and High School districts as one district in its financial accounting, but as separate districts in managing its student and staff data. An NCESID code is assigned to the combined district so that it may be matched with related items on the CCD file. The table below lists the combined data by district, NCESID and enrollment.

#### **C-1. California School Districts Combined Financial Data for the F-33 Survey: 1996–97**

School District	NCESID	Enrollment	Year
<b>Alhambra (combined district)</b>	<b>0601910</b>	<b>19,918</b>	<b>1997</b>
Alhambra City Elementary	0601910	11,592	1997
Alhambra City High	0601930	8,326	1997
<b>Eureka (combined district)</b>	<b>0613060</b>	<b>6,173</b>	<b>1997</b>
Eureka City Elementary	0613040	2,937	1997
Eureka City High	0613060	3,236	1997
<b>Modesto (combined district)</b>	<b>0625130</b>	<b>31,005</b>	<b>1997</b>
Modesto City Elementary	0625130	18,157	1997
Modesto City High	0625150	12,848	1997
<b>Petaluma (combined district)</b>	<b>0630230</b>	<b>7,381</b>	<b>1997</b>
Petaluma City Elementary	0630230	2,549	1997
Petaluma City High	0630250	4,832	1997

## Appendix C—State Notes

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### C-1. California School Districts Combined Financial Data for the F-33 Survey: 1996–97— Continued

School District	NCESID	Enrollment	Year
<b>Santa Cruz (combined district)</b>	<b>0635590</b>	<b>9,017</b>	<b>1997</b>
Santa Cruz City Elementary	0635590	3,335	1997
Santa Cruz City High	0635600	5,682	1997
<b>Santa Rosa (combined district)</b>	<b>0635810</b>	<b>16,751</b>	<b>1997</b>
Santa Rosa Elementary	0635810	5,157	1997
Santa Rosa High	0635830	11,594	1997

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 1997, (sdf97d1a).

- Student membership for Alhambra, Eureka and Modesto were edited to agree with data from the CCD Agency Nonfiscal file.

#### Colorado

**State Abbreviation:** CO

#### Connecticut

**State Abbreviation:** CT

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

#### Delaware

**State Abbreviation:** DE

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

-Capital outlay payments for land and existing structures are reported under construction.

#### District of Columbia

**State Abbreviation:** DC

**Notes:**

-Instructional Equipment is combined with all equipment outlays.

#### Florida

**State Abbreviation:** FL

**Notes:**

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

#### Georgia

**State Abbreviation:** GA

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

#### Hawaii

**State Abbreviation:** HI

#### Idaho

**State Abbreviation:** ID

**Notes:**

-Capital outlay payments for land and existing structures are reported under construction.

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

Appendix C—State Notes  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

Illinois

**State Abbreviation:** IL

**Notes:**

- Capital outlay payments for land and existing structures are reported under construction.
- State expenditure made on behalf of the public school systems is reported in the data.
- Corporate personal property replacement tax revenues are included in local revenue.

Indiana

**State Abbreviation:** IN

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.

Iowa

**State Abbreviation:** IA

Kansas

**State Abbreviation:** KS

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.

Kentucky

**State Abbreviation:** KY

**Notes:**

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

Louisiana

**State Abbreviation:** LA

Maine

**State Abbreviation:** ME

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.

Maryland

**State Abbreviation:** MD

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.

Massachusetts

**State Abbreviation:** MA

**Notes:**

- Fixed charges are estimated based on salaries and wages.
- State expenditure made on behalf of the public school systems is reported in the data.
- Capital outlay payments for land and existing structures are reported under construction.

Michigan

**State Abbreviation:** MI

Minnesota

**State Abbreviation:** MN

## Appendix C—State Notes

### Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

#### Mississippi

**State Abbreviation:** MS

**Notes:**

- Capital outlay payments for land and existing structures are reported under construction
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current expenditure amounts for individual school districts.

#### Missouri

**State Abbreviation:** MO

#### Montana

**State Abbreviation:** MT

#### Nebraska

**State Abbreviation:** NE

#### Nevada

**State Abbreviation:** NV

**Notes:**

- Local school support and sales tax levied by the state are included in the total local revenue data (from sales, motor vehicle, and utility franchise tax).

#### New Hampshire

**State Abbreviation:** NH

#### New Jersey

**State Abbreviation:** NJ

**Notes:**

- State expenditure made on behalf of the public school systems is reported in the data.

#### New Mexico

**State Abbreviation:** NM

**Notes:**

- Fixed charges are estimated based on salaries and wages.
- State expenditure made on behalf of the public school systems is reported in the data.
- Payments to other school systems are not separately identified in expenditure data. These data may slightly inflate current expenditure amounts for individual school districts.

#### New York

**State Abbreviation:** NY

**Notes:**

- Fixed charges are estimated based on salaries and wages.
- The state of NY created 16 '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 1998, the Census Bureau classified these districts as public entities. Beginning with FY 1998, they were reclassified as private institutions and therefore do not appear on any data file release by the Census Bureau after 1997.
- Seven school districts in NY had C36 adjusted from negative values to '0.'

#### North Carolina

**State Abbreviation:** NC

**Notes:**

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

## Appendix C—State Notes

Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

### North Dakota

**State Abbreviation:** ND

### Ohio

**State Abbreviation:** OH

### Oklahoma

**State Abbreviation:** OK

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

### Oregon

**State Abbreviation:** OR

### Pennsylvania

**State Abbreviation:** PA

### Rhode Island

**State Abbreviation:** RI

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

-Capital outlay payments for land and existing structures are reported under construction.

### South Carolina

**State Abbreviation:** SC

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

### South Dakota

**State Abbreviation:** SD

**Notes:**

-Capital outlay payments for land and existing structures are reported under construction.

### Tennessee

**State Abbreviation:** TN

### Texas

**State Abbreviation:** TX

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

### Utah

**State Abbreviation:** UT

**Notes:**

-Payments to other school systems are not separately included in expenditure data. These data may slightly inflate current expenditure amounts for individual school districts.

### Vermont

**State Abbreviation:** VT

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

## Appendix C—State Notes

Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

### Virginia

**State Abbreviation:** VA

**Notes:**

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

### Washington

**State Abbreviation:** WA

### West Virginia

**State Abbreviation:** WV

**Notes:**

-State expenditure made on behalf of the public school systems is reported in the data.

### Wisconsin

**State Abbreviation:** WI

**Notes:**

-Local tax program is included in state revenue sources and not local property tax

### Wyoming

**State Abbreviation:** WY



Appendix D—Value Distribution and Field Frequencies  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-1. Frequencies of categorical variables: 1996–97**

<b>School Level Code</b>				
SCHLEV	Frequency	Percent	Cumulative Frequency	Cumulative Percent
01 Elementary School System Only	3,223	20.6	3,223	20.6
02 Secondary School system Only	538	3.4	3,761	24.0
03 Elementary-Secondary School System	10,588	67.5	14,349	91.5
05 Vocational or Special Education School System	259	1.7	14,608	93.2
06 Nonoperating School System	285	1.8	14,893	95.0
07 Educational Service Agency	786	5.0	15,679	100.0

  

<b>Survey Year</b>				
YEAR	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1997	15,679	100.0	15,679	100.0

  

<b>CCD Agency Nonfiscal File Match</b>				
CCDNF	Frequency	Percent	Cumulative Frequency	Cumulative Percent
0 Record does not match CCD LEA Universe Survey	270	1.7	270	1.7
1 Record matches CCD LEA Universe Survey	15,409	98.3	15,679	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-1. Frequencies of categorical variables: 1996–97—Continued**

GSLO	Low Grade Span (School Univ)			
	Frequency	Percent	Cumulative Frequency	Cumulative Percent
Missing	270	1.7	270	1.7
00 No students	785	5.0	1,055	6.7
01 1st Grade Students	157	1.0	1,212	7.7
02 2nd Grade Students	36	0.2	1,248	8.0
03 3rd Grade Students	19	0.1	1,267	8.1
04 4th Grade Students	10	0.1	1,277	8.1
05 5th Grade Students	13	0.1	1,290	8.2
06 6th Grade Students	26	0.2	1,316	8.4
07 7th Grade Students	107	0.7	1,423	9.1
08 8th Grade Students	14	0.1	1,437	9.2
09 9th Grade Students	475	3.0	1,912	12.2
10 10th Grade Students	9	0.1	1,921	12.3
11 11th Grade Students	4	0.0	1,925	12.3
KG Kindergarten Students	7,716	49.2	9,641	61.5
N Data are not Applicable	17	0.1	9,658	61.6
PK PreKindergarten Students	5,929	37.8	15,587	99.4
UG Students in Ungraded Classes	92	0.6	15,679	100.0

  

GSHI	High Grade Span (School Univ)			
	Frequency	Percent	Cumulative Frequency	Cumulative Percent
Missing	270	1.7	270	1.7
00 No students	785	5.0	1,055	6.7
01 1st Grade Students	2	0.0	1,057	6.7
02 2nd Grade Students	5	0.0	1,062	6.8
03 3rd Grade Students	14	0.1	1,076	6.9
04 4th Grade Students	35	0.2	1,111	7.1
05 5th Grade Students	87	0.6	1,198	7.6
06 6th Grade Students	622	4.0	1,820	11.6
07 7th Grade Students	91	0.6	1,911	12.2
08 8th Grade Students	2,335	14.9	4,246	27.1
09 9th Grade Students	30	0.2	4,276	27.3
10 10th Grade Students	7	0.0	4,283	27.3
11 11th Grade Students	20	0.1	4,303	27.4
12 12th Grade Students	11,230	71.6	15,533	99.1
KG Kindergarten Students	3	0.0	15,536	99.1
N Indicates Data are not Applicable	17	0.1	15,553	99.2
PK PreKindergarten Students	34	0.2	15,587	99.4
UG Students in Ungraded Classes	92	0.6	15,679	100.0

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-2. Count of districts with zero and non-zero values for revenues, by type of revenue and state: 1996–97**

State	Total Revenue		Total Federal Revenue		Total State Revenue		Total Local Revenue	
	Non-zero	Zero	Non-zero	Zero	Non-Zero	Zero	Non-Zero	Zero
Total	15,608	71	14,770	909	15,447	232	15,580	99
Alabama	127	0	127	0	127	0	127	0
Alaska	53	0	53	0	53	0	53	0
Arizona	228	0	218	10	226	2	228	0
Arkansas	325	1	325	1	325	1	325	1
California	1,084	0	1,071	13	1,077	7	1,084	0
Colorado	194	1	192	3	194	1	194	1
Connecticut	174	0	173	1	173	1	172	2
Delaware	19	0	19	0	19	0	19	0
District of Columbia	1	0	1	0	0	1	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	196	0	196	0	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	109	3	112	0	111	1
Illinois	1,096	0	1,004	92	1,058	38	1,089	7
Indiana	315	0	312	3	315	0	315	0
Iowa	394	0	394	0	394	0	394	0
Kansas	304	0	304	0	304	0	304	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	291	1	234	58	290	2	291	1
Maryland	24	0	24	0	24	0	24	0
Massachusetts	374	62	325	111	335	101	374	62
Michigan	691	0	634	57	689	2	684	7
Minnesota	425	0	403	22	395	30	425	0
Mississippi	153	0	153	0	153	0	153	0
Missouri	525	0	525	0	525	0	525	0
Montana	489	1	384	106	489	1	489	1
Nebraska	674	0	451	223	671	3	673	1
Nevada	17	0	17	0	17	0	17	0
New Hampshire	177	0	159	18	173	4	177	0
New Jersey	615	0	596	19	614	1	615	0
New Mexico	89	0	89	0	89	0	89	0
New York	707	0	697	10	706	1	707	0
North Carolina	117	0	117	0	117	0	117	0
North Dakota	263	0	253	10	260	3	263	0
Ohio	736	0	725	11	736	0	736	0
Oklahoma	586	0	584	2	582	4	586	0
Oregon	243	0	214	29	242	1	243	0
Pennsylvania	604	0	594	10	600	4	604	0
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	106	0	104	2	106	0	106	0
South Dakota	177	0	173	4	177	0	177	0
Tennessee	139	0	139	0	139	0	139	0
Texas	1,058	4	1,047	15	1,050	12	1,048	14
Utah	40	0	40	0	40	0	40	0
Vermont	328	0	275	53	326	2	328	0
Virginia	153	1	136	18	144	10	153	1
Washington	305	0	301	4	305	0	305	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	429	1	430	0	430	0
Wyoming	49	0	49	0	49	0	49	0

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-3. Count of districts with zero and non-zero values for current expenditures, by type of expenditures and state: 1996–97**

State	Total Current Instruction Expenditures		Total Support Services Expenditures		Total Current Other Expenditures		Total Current Elementary/Secondary Expenditures	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
Total	15,401	278	15,576	103	13,962	1,717	15,597	82
Alabama	127	0	127	0	127	0	127	0
Alaska	53	0	53	0	47	6	53	0
Arizona	220	8	228	0	219	9	228	0
Arkansas	325	1	325	1	315	11	325	1
California	1,083	1	1,083	1	975	109	1,084	0
Colorado	192	3	194	1	178	17	194	1
Connecticut	166	8	166	8	144	30	166	8
Delaware	19	0	19	0	19	0	19	0
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	193	3	196	0	185	11	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	112	0	107	5	112	0
Illinois	1,054	42	1,086	10	923	173	1,094	2
Indiana	312	3	315	0	295	20	315	0
Iowa	394	0	394	0	380	14	394	0
Kansas	304	0	304	0	304	0	304	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	261	31	291	1	217	75	291	1
Maryland	24	0	24	0	24	0	24	0
Massachusetts	331	105	369	67	317	119	369	67
Michigan	691	0	689	2	560	131	691	0
Minnesota	415	10	424	1	355	70	425	0
Mississippi	153	0	153	0	153	0	153	0
Missouri	525	0	525	0	524	1	525	0
Montana	484	6	490	0	335	155	490	0
Nebraska	666	8	673	1	408	266	674	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	170	7	176	1	149	28	176	1
New Jersey	611	4	615	0	578	37	615	0
New Mexico	89	0	89	0	89	0	89	0
New York	706	1	707	0	675	32	707	0
North Carolina	117	0	117	0	117	0	117	0
North Dakota	260	3	263	0	227	36	263	0
Ohio	733	3	736	0	665	71	736	0
Oklahoma	585	1	586	0	573	13	586	0
Oregon	238	5	242	1	200	43	243	0
Pennsylvania	602	2	604	0	548	56	604	0
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	106	0	106	0	98	8	106	0
South Dakota	176	1	177	0	169	8	177	0
Tennessee	139	0	139	0	139	0	139	0
Texas	1,054	8	1,061	1	1,036	26	1,062	0
Utah	40	0	40	0	40	0	40	0
Vermont	317	11	322	6	231	97	328	0
Virginia	152	2	153	1	134	20	153	1
Washington	305	0	305	0	289	16	305	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	429	1	430	0	426	4	430	0
Wyoming	49	0	49	0	49	0	49	0

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-4. Count of districts with zero and non-zero values for expenditures or membership, by type of expenditures and state: 1996–97**

State	Total Non-Elementary/ Secondary Expenditures							
	Total Expenditures		Expenditures		Total Capital Outlay Expenditures		Membership	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
Total	15,618	61	8,885	6,794	15,161	518	14,481	1,198
Alabama	127	0	126	1	127	0	127	0
Alaska	53	0	52	1	53	0	53	0
Arizona	228	0	119	109	221	7	215	13
Arkansas	325	1	85	241	325	1	311	15
California	1,084	0	405	679	1,081	3	1,048	36
Colorado	194	1	87	108	194	1	176	19
Connecticut	172	2	151	23	171	3	166	8
Delaware	19	0	18	1	19	0	19	0
District of Columbia	1	0	0	1	1	0	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	90	106	196	0	180	16
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	37	75	111	1	112	0
Illinois	1,094	2	497	599	1,059	37	905	191
Indiana	315	0	297	18	314	1	292	23
Iowa	394	0	187	207	394	0	378	16
Kansas	304	0	166	138	304	0	304	0
Kentucky	176	0	160	16	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	291	1	149	143	231	61	227	65
Maryland	24	0	24	0	24	0	24	0
Massachusetts	383	53	154	282	328	108	330	106
Michigan	691	0	456	235	671	20	629	62
Minnesota	425	0	373	52	408	17	355	70
Mississippi	153	0	101	52	153	0	153	0
Missouri	525	0	506	19	524	1	523	2
Montana	490	0	195	295	480	10	463	27
Nebraska	674	0	57	617	559	115	643	31
Nevada	17	0	16	1	17	0	17	0
New Hampshire	177	0	42	135	165	12	162	15
New Jersey	615	0	405	210	596	19	584	31
New Mexico	89	0	72	17	89	0	89	0
New York	707	0	659	48	705	2	706	1
North Carolina	117	0	110	7	117	0	117	0
North Dakota	263	0	47	216	248	15	234	29
Ohio	736	0	533	203	733	3	611	125
Oklahoma	586	0	187	399	577	9	572	14
Oregon	243	0	104	139	239	4	219	24
Pennsylvania	604	0	539	65	601	3	500	104
Rhode Island	36	0	33	3	36	0	36	0
South Carolina	106	0	98	8	106	0	91	15
South Dakota	177	0	46	131	174	3	173	4
Tennessee	139	0	123	16	139	0	138	1
Texas	1,062	0	447	615	1,047	15	1,043	19
Utah	40	0	12	28	40	0	40	0
Vermont	328	0	44	284	287	41	247	81
Virginia	153	1	132	22	151	3	132	22
Washington	305	0	156	149	303	2	296	9
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	369	61	429	1	426	4
Wyoming	49	0	30	19	49	0	49	0

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-5. Minimum, maximum and mean of districts' local revenues, by state: 1996–97**

State	Number of districts	Minimum	Maximum	Mean
Total	15,679	\$0	\$4,151,985,000	\$9,214,115
Alabama	127	932,000	69,397,000	8,714,496
Alaska	53	43,000	97,953,000	5,547,604
Arizona	228	3,000	159,829,000	8,905,504
Arkansas	326	0	85,818,000	2,302,500
California	1,084	29,000	1,014,907,000	11,257,784
Colorado	195	0	264,251,000	10,994,528
Connecticut	174	0	122,649,000	16,726,052
Delaware	19	1,221,000	59,333,000	14,018,368
District of Columbia	1	638,448,000	638,448,000	638,448,000
Florida	67	1,199,000	944,637,000	94,760,030
Georgia	196	201,000	297,065,000	16,538,036
Hawaii	1	29,587,000	29,587,000	29,587,000
Idaho	112	0	77,497,000	3,323,054
Illinois	1,096	0	1,486,556,000	8,217,708
Indiana	315	79,000	147,092,000	12,052,787
Iowa	394	343,000	92,562,000	4,078,487
Kansas	304	244,000	126,203,000	3,930,197
Kentucky	176	220,000	266,303,000	6,359,773
Louisiana	66	819,000	160,474,000	23,336,121
Maine	292	0	43,371,000	2,716,079
Maryland	24	8,057,000	856,137,000	141,862,292
Massachusetts	436	0	397,866,000	8,960,321
Michigan	691	0	187,184,000	6,113,831
Minnesota	425	1,000	210,473,000	6,428,019
Mississippi	153	236,000	78,183,000	4,679,608
Missouri	525	146,000	168,129,000	5,781,400
Montana	490	0	24,279,000	885,884
Nebraska	674	0	169,484,000	1,850,850
Nevada	17	716,000	716,243,000	64,204,941
New Hampshire	177	16,000	75,835,000	6,781,339
New Jersey	615	10,000	103,530,000	12,494,193
New Mexico	89	47,000	77,705,000	2,805,775
New York	707	143,000	4,151,985,000	21,004,942
North Carolina	117	1,157,000	221,738,000	17,937,410
North Dakota	263	3,000	43,234,000	1,283,856
Ohio	736	1,000	266,750,000	9,208,749
Oklahoma	586	16,000	90,790,000	1,981,247
Oregon	243	14,000	198,845,000	6,005,889
Pennsylvania	604	77,000	649,732,000	14,415,699
Rhode Island	36	308,000	70,576,000	18,095,667
South Carolina	106	562,000	133,568,000	14,561,066
South Dakota	177	48,000	76,259,000	2,325,085
Tennessee	139	359,000	280,760,000	13,790,568
Texas	1,062	0	684,202,000	10,850,982
Utah	40	395,000	94,513,000	16,985,725
Vermont	328	24,000	25,347,000	2,293,774
Virginia	154	0	1,008,889,000	30,216,792
Washington	305	6,000	151,391,000	6,019,895
West Virginia	55	1,149,000	81,125,000	10,863,891
Wisconsin	430	212,000	218,848,000	6,729,679
Wyoming	49	168,000	47,360,000	6,047,796

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-6. Minimum, maximum and mean of districts' state revenues, by state: 1996–97**

State	Number of districts	Minimum	Maximum	Mean
Total	15,679	\$0	\$3,693,134,000	\$9,419,007
Alabama	127	2,913,000	210,705,000	19,675,961
Alaska	53	610,000	199,314,000	13,063,472
Arizona	228	0	187,524,000	8,366,298
Arkansas	326	0	67,189,000	4,254,929
California	1,084	0	2,946,433,000	18,967,463
Colorado	195	0	230,027,000	9,150,277
Connecticut	174	0	177,753,000	9,883,351
Delaware	19	3,939,000	110,968,000	30,308,158
District of Columbia	1	0	0	0
Florida	67	3,365,000	1,225,161,000	104,814,343
Georgia	196	599,000	297,323,000	22,815,209
Hawaii	1	1,088,410,000	1,088,410,000	1,088,410,000
Idaho	112	33,000	66,801,000	6,671,875
Illinois	1,096	0	934,816,000	3,717,773
Indiana	315	17,000	218,417,000	12,010,756
Iowa	394	257,000	113,874,000	4,178,929
Kansas	304	147,000	152,596,000	5,533,888
Kentucky	176	717,000	279,922,000	13,532,182
Louisiana	66	4,617,000	207,847,000	31,634,894
Maine	292	0	20,618,000	2,292,764
Maryland	24	7,875,000	441,143,000	97,663,667
Massachusetts	436	0	216,646,000	7,662,945
Michigan	691	0	1,059,768,000	12,631,462
Minnesota	425	0	217,729,000	7,816,139
Mississippi	153	738,000	72,447,000	8,190,876
Missouri	525	68,000	183,390,000	4,149,423
Montana	490	0	25,051,000	949,680
Nebraska	674	0	97,141,000	935,853
Nevada	17	68,000	300,300,000	31,863,235
New Hampshire	177	0	4,284,000	534,181
New Jersey	615	0	441,547,000	7,804,392
New Mexico	89	765,000	371,000,000	14,462,506
New York	707	0	3,693,134,000	14,820,211
North Carolina	117	4,571,000	305,119,000	36,393,308
North Dakota	263	0	22,568,000	1,027,989
Ohio	736	5,000	283,530,000	6,962,094
Oklahoma	586	0	117,857,000	3,369,491
Oregon	243	0	178,273,000	7,515,757
Pennsylvania	604	0	775,718,000	9,430,225
Rhode Island	36	165,000	107,988,000	13,079,889
South Carolina	106	26,000	169,211,000	19,125,774
South Dakota	177	9,000	27,196,000	1,499,175
Tennessee	139	807,000	247,624,000	15,214,381
Texas	1,062	0	375,808,000	9,302,118
Utah	40	1,424,000	202,631,000	34,195,150
Vermont	328	0	6,722,000	709,015
Virginia	154	0	175,621,000	15,161,929
Washington	305	96,000	208,109,000	14,568,639
West Virginia	55	4,925,000	109,304,000	23,386,309
Wisconsin	430	16,000	519,549,000	8,238,149
Wyoming	49	163,000	51,750,000	6,542,163

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-7. Minimum, maximum and mean of districts' federal revenues, by state: 1996–97**

State	Number of districts	Minimum	Maximum	Mean
Total	15,679	\$0	\$868,399,000	\$1,259,063
Alabama	127	379,000	39,160,000	2,962,205
Alaska	53	9,000	26,582,000	2,746,472
Arizona	228	0	33,946,000	1,777,592
Arkansas	326	0	11,222,000	669,132
California	1,084	0	426,866,000	2,629,783
Colorado	195	0	40,506,000	1,051,482
Connecticut	174	0	21,598,000	910,649
Delaware	19	267,000	9,951,000	2,985,368
District of Columbia	1	73,177,000	73,177,000	73,177,000
Florida	67	518,000	177,544,000	14,809,343
Georgia	196	77,000	43,460,000	2,729,393
Hawaii	1	95,795,000	95,795,000	95,795,000
Idaho	112	0	6,419,000	721,009
Illinois	1,096	0	353,312,000	773,557
Indiana	315	0	31,724,000	968,651
Iowa	394	24,000	13,777,000	388,731
Kansas	304	20,000	21,983,000	501,516
Kentucky	176	53,000	49,876,000	1,942,699
Louisiana	66	809,000	67,153,000	7,242,545
Maine	292	0	3,224,000	255,123
Maryland	24	1,341,000	97,324,000	12,177,500
Massachusetts	436	0	43,581,000	779,807
Michigan	691	0	148,252,000	1,167,457
Minnesota	425	0	32,135,000	591,082
Mississippi	153	132,000	18,913,000	1,996,837
Missouri	525	6,000	40,115,000	640,861
Montana	490	0	6,286,000	184,798
Nebraska	674	0	24,794,000	171,785
Nevada	17	59,000	42,887,000	4,007,706
New Hampshire	177	0	5,677,000	250,492
New Jersey	615	0	40,851,000	694,702
New Mexico	89	42,000	35,598,000	2,598,551
New York	707	0	868,399,000	2,049,516
North Carolina	117	331,000	32,132,000	4,027,846
North Dakota	263	0	7,459,000	286,373
Ohio	736	0	68,972,000	990,136
Oklahoma	586	0	22,088,000	474,759
Oregon	243	0	35,768,000	788,728
Pennsylvania	604	0	175,280,000	1,293,863
Rhode Island	36	13,000	22,559,000	1,755,944
South Carolina	106	0	24,696,000	2,860,755
South Dakota	177	0	7,488,000	398,689
Tennessee	139	41,000	62,508,000	2,584,101
Texas	1,062	0	110,621,000	1,590,372
Utah	40	143,000	21,015,000	3,501,100
Vermont	328	0	2,262,000	114,729
Virginia	154	0	30,042,000	2,316,669
Washington	305	0	25,757,000	1,272,531
West Virginia	55	663,000	15,900,000	3,094,927
Wisconsin	430	0	87,213,000	671,105
Wyoming	49	4,000	5,484,000	881,041

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).



Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-8. Minimum, maximum and mean of districts' total revenues, by state: 1996–97**

State	Number of districts	Minimum	Maximum	Mean
Total	15,679	\$0	\$8,713,518,000	\$19,892,185
Alabama	127	4,702,000	312,137,000	31,352,661
Alaska	53	747,000	323,849,000	21,357,547
Arizona	228	8,000	366,752,000	19,049,395
Arkansas	326	0	164,229,000	7,226,561
California	1,084	61,000	4,388,206,000	32,855,030
Colorado	195	0	502,134,000	21,196,287
Connecticut	174	115,000	260,048,000	27,520,052
Delaware	19	5,427,000	178,533,000	47,311,895
District of Columbia	1	711,625,000	711,625,000	711,625,000
Florida	67	6,831,000	2,347,342,000	214,383,716
Georgia	196	1,244,000	574,769,000	42,082,638
Hawaii	1	1,213,792,000	1,213,792,000	1,213,792,000
Idaho	112	41,000	150,717,000	10,715,938
Illinois	1,096	2,000	2,774,684,000	12,709,037
Indiana	315	364,000	397,233,000	25,032,194
Iowa	394	848,000	220,213,000	8,646,147
Kansas	304	923,000	278,408,000	9,965,602
Kentucky	176	1,249,000	596,101,000	21,834,653
Louisiana	66	7,835,000	425,703,000	62,213,561
Maine	292	0	67,213,000	5,263,966
Maryland	24	20,656,000	1,127,857,000	251,703,458
Massachusetts	436	0	658,093,000	17,403,073
Michigan	691	34,000	1,395,204,000	19,912,750
Minnesota	425	4,000	460,337,000	14,835,240
Mississippi	153	1,724,000	169,543,000	14,867,320
Missouri	525	366,000	385,870,000	10,571,684
Montana	490	0	53,211,000	2,020,361
Nebraska	674	1,000	291,419,000	2,958,488
Nevada	17	1,531,000	1,059,430,000	100,075,882
New Hampshire	177	28,000	85,355,000	7,566,011
New Jersey	615	10,000	585,928,000	20,993,288
New Mexico	89	987,000	480,593,000	19,866,831
New York	707	144,000	8,713,518,000	37,874,669
North Carolina	117	6,343,000	557,046,000	58,358,564
North Dakota	263	38,000	69,044,000	2,598,217
Ohio	736	58,000	555,828,000	17,160,978
Oklahoma	586	167,000	223,767,000	5,825,498
Oregon	243	105,000	412,886,000	14,310,374
Pennsylvania	604	77,000	1,600,730,000	25,139,786
Rhode Island	36	1,909,000	199,431,000	32,931,500
South Carolina	106	588,000	320,367,000	36,547,594
South Dakota	177	137,000	104,693,000	4,222,949
Tennessee	139	1,306,000	590,892,000	31,589,050
Texas	1,062	0	1,170,631,000	21,743,472
Utah	40	2,439,000	318,159,000	54,681,975
Vermont	328	24,000	30,287,000	3,117,518
Virginia	154	0	1,181,732,000	47,695,390
Washington	305	125,000	385,257,000	21,861,066
West Virginia	55	7,781,000	206,329,000	37,345,127
Wisconsin	430	619,000	825,610,000	15,638,933
Wyoming	49	632,000	76,960,000	13,471,000

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-9. Minimum, maximum and mean of districts' current expenditures for instruction, by state: 1996–97**

State	Number of districts	Minimum	Maximum	Mean
Total	15,679	\$0	\$5,603,761,000	\$10,557,045
Alabama	127	2,192,000	167,173,000	16,503,181
Alaska	53	359,000	195,500,000	12,300,660
Arizona	228	0	201,125,000	8,673,465
Arkansas	326	0	89,635,000	3,962,353
California	1,084	0	2,317,762,000	16,753,169
Colorado	195	0	279,472,000	11,224,262
Connecticut	174	0	170,397,000	15,569,575
Delaware	19	2,886,000	93,321,000	25,607,895
District of Columbia	1	337,401,000	337,401,000	337,401,000
Florida	67	2,915,000	1,167,934,000	100,385,567
Georgia	196	0	353,182,000	22,980,434
Hawaii	1	685,225,000	685,225,000	685,225,000
Idaho	112	36,000	88,078,000	6,071,991
Illinois	1,096	0	1,561,831,000	6,278,559
Indiana	315	0	192,194,000	11,525,686
Iowa	394	66,000	130,893,000	4,448,520
Kansas	304	432,000	151,194,000	4,857,447
Kentucky	176	672,000	360,769,000	12,048,767
Louisiana	66	3,750,000	243,061,000	33,409,818
Maine	292	0	38,465,000	3,105,127
Maryland	24	12,161,000	654,306,000	139,999,333
Massachusetts	436	0	392,020,000	10,251,993
Michigan	691	29,000	785,636,000	9,808,347
Minnesota	425	0	262,087,000	8,144,487
Mississippi	153	890,000	86,554,000	8,122,229
Missouri	525	109,000	173,491,000	5,536,950
Montana	490	0	32,537,000	1,138,449
Nebraska	674	0	141,611,000	1,605,332
Nevada	17	776,000	524,258,000	50,477,059
New Hampshire	177	0	51,799,000	4,284,650
New Jersey	615	0	316,944,000	11,555,176
New Mexico	89	365,000	249,424,000	9,943,382
New York	707	0	5,603,761,000	22,997,849
North Carolina	117	3,290,000	292,583,000	31,666,111
North Dakota	263	0	37,841,000	1,336,662
Ohio	736	0	353,202,000	8,762,690
Oklahoma	586	0	111,680,000	2,969,186
Oregon	243	0	238,847,000	8,198,955
Pennsylvania	604	0	742,685,000	13,602,871
Rhode Island	36	1,209,000	116,443,000	20,579,944
South Carolina	106	322,000	159,296,000	18,479,396
South Dakota	177	0	54,119,000	2,208,774
Tennessee	139	713,000	353,157,000	19,112,597
Texas	1,062	0	623,143,000	11,335,649
Utah	40	991,000	183,040,000	29,423,875
Vermont	328	0	16,781,000	1,406,826
Virginia	154	0	610,065,000	25,018,273
Washington	305	72,000	175,377,000	11,004,259
West Virginia	55	4,320,000	115,775,000	20,579,800
Wisconsin	430	0	472,063,000	8,716,170
Wyoming	49	317,000	45,260,000	7,402,143

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-10. Minimum, maximum and mean of districts' current expenditures for support services,  
by state: 1996–97**

State	Number of districts	Minimum	Maximum	Mean
Total	15,679	\$0	\$1,989,716,000	\$5,731,879
Alabama	127	1,316,000	86,517,000	8,467,339
Alaska	53	317,000	103,349,000	7,033,736
Arizona	228	2,000	105,279,000	5,492,443
Arkansas	326	0	52,679,000	2,047,359
California	1,084	0	1,193,924,000	9,262,362
Colorado	195	0	149,621,000	6,181,067
Connecticut	174	0	70,717,000	7,863,575
Delaware	19	1,543,000	51,199,000	13,982,842
District of Columbia	1	272,058,000	272,058,000	272,058,000
Florida	67	2,302,000	722,391,000	65,226,597
Georgia	196	464,000	158,868,000	11,604,791
Hawaii	1	326,596,000	326,596,000	326,596,000
Idaho	112	16,000	42,015,000	3,152,179
Illinois	1,096	0	765,000,000	3,868,967
Indiana	315	31,000	127,441,000	6,442,898
Iowa	394	83,000	61,873,000	2,495,746
Kansas	304	266,000	94,578,000	3,155,664
Kentucky	176	346,000	191,645,000	6,439,869
Louisiana	66	2,522,000	117,821,000	17,832,606
Maine	292	0	20,968,000	1,388,610
Maryland	24	6,749,000	307,532,000	78,899,292
Massachusetts	436	0	187,714,000	4,643,351
Michigan	691	0	445,115,000	6,369,805
Minnesota	425	0	125,741,000	3,862,515
Mississippi	153	460,000	48,597,000	4,114,948
Missouri	525	80,000	138,080,000	3,027,505
Montana	490	3,000	17,260,000	619,433
Nebraska	674	0	85,937,000	764,315
Nevada	17	593,000	324,675,000	30,946,471
New Hampshire	177	0	23,335,000	2,051,718
New Jersey	615	3,000	181,454,000	6,783,353
New Mexico	89	393,000	138,326,000	6,461,573
New York	707	48,000	1,989,716,000	10,093,423
North Carolina	117	2,024,000	162,795,000	15,978,855
North Dakota	263	7,000	17,148,000	674,989
Ohio	736	36,000	166,192,000	5,449,887
Oklahoma	586	37,000	80,594,000	1,728,826
Oregon	243	0	160,957,000	4,759,346
Pennsylvania	604	35,000	424,497,000	7,002,454
Rhode Island	36	441,000	57,962,000	9,337,417
South Carolina	106	219,000	90,748,000	10,473,925
South Dakota	177	2,000	29,671,000	1,166,209
Tennessee	139	223,000	182,446,000	8,793,273
Texas	1,062	0	386,099,000	5,968,585
Utah	40	845,000	78,280,000	12,616,000
Vermont	328	0	9,380,000	698,841
Virginia	154	0	370,572,000	13,987,442
Washington	305	34,000	130,259,000	6,514,292
West Virginia	55	2,279,000	57,551,000	10,657,945
Wisconsin	430	203,000	268,928,000	4,623,537
Wyoming	49	356,000	24,799,000	4,219,163

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-11. Minimum, maximum and mean of districts' other current expenditures, by state:  
1996–97**

State	Number of districts	Minimum	Maximum	Mean
Total	15,679	\$0	\$291,902,000	\$751,392
Alabama	127	305,000	20,119,000	1,982,843
Alaska	53	0	8,580,000	675,151
Arizona	228	0	19,433,000	1,026,053
Arkansas	326	0	7,968,000	443,313
California	1,084	0	197,229,000	1,137,233
Colorado	195	0	22,552,000	731,882
Connecticut	174	0	9,584,000	797,305
Delaware	19	297,000	4,423,000	1,586,579
District of Columbia	1	23,494,000	23,494,000	23,494,000
Florida	67	313,000	103,427,000	9,007,955
Georgia	196	0	30,948,000	2,183,949
Hawaii	1	71,653,000	71,653,000	71,653,000
Idaho	112	0	5,356,000	444,446
Illinois	1,096	0	110,112,000	390,042
Indiana	315	0	11,629,000	812,092
Iowa	394	0	11,371,000	339,183
Kansas	304	32,000	9,930,000	509,612
Kentucky	176	51,000	29,213,000	1,177,920
Louisiana	66	684,000	26,775,000	4,222,485
Maine	292	0	1,573,000	153,938
Maryland	24	1,010,000	47,020,000	11,211,208
Massachusetts	436	0	23,365,000	506,271
Michigan	691	0	33,348,000	498,711
Minnesota	425	0	14,779,000	494,894
Mississippi	153	125,000	11,864,000	1,055,314
Missouri	525	0	14,398,000	405,524
Montana	490	0	2,666,000	73,545
Nebraska	674	0	11,439,000	110,503
Nevada	17	58,000	29,281,000	2,811,059
New Hampshire	177	0	2,873,000	226,525
New Jersey	615	0	22,374,000	549,878
New Mexico	89	32,000	18,892,000	927,730
New York	707	0	291,902,000	957,624
North Carolina	117	352,000	30,256,000	3,337,692
North Dakota	263	0	2,747,000	181,046
Ohio	736	0	20,760,000	566,996
Oklahoma	586	0	13,565,000	327,503
Oregon	243	0	12,449,000	461,465
Pennsylvania	604	0	49,725,000	759,455
Rhode Island	36	22,000	8,249,000	1,107,833
South Carolina	106	0	15,805,000	1,973,000
South Dakota	177	0	4,736,000	181,548
Tennessee	139	8,000	31,791,000	1,522,417
Texas	1,062	0	61,578,000	981,438
Utah	40	119,000	22,020,000	3,848,475
Vermont	328	0	1,028,000	66,482
Virginia	154	0	33,141,000	1,668,649
Washington	305	0	12,428,000	872,918
West Virginia	55	351,000	12,160,000	2,037,473
Wisconsin	430	0	25,213,000	442,574
Wyoming	49	36,000	2,570,000	438,245

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-12. Minimum, maximum and mean of districts' total current expenditures, by state: 1996–97**

State	Number of districts	Minimum	Maximum	Mean
Total	15,679	\$0	\$7,885,379,000	\$17,040,315
Alabama	127	3,862,000	273,809,000	26,953,362
Alaska	53	676,000	307,429,000	20,009,547
Arizona	228	2,000	319,472,000	15,191,961
Arkansas	326	0	150,144,000	6,453,025
California	1,084	58,000	3,708,915,000	27,152,764
Colorado	195	0	451,645,000	18,137,210
Connecticut	174	0	250,205,000	24,230,454
Delaware	19	4,726,000	148,943,000	41,177,316
District of Columbia	1	632,953,000	632,953,000	632,953,000
Florida	67	5,557,000	1,993,752,000	174,620,119
Georgia	196	1,171,000	533,448,000	36,769,173
Hawaii	1	1,083,474,000	1,083,474,000	1,083,474,000
Idaho	112	55,000	135,449,000	9,668,616
Illinois	1,096	0	2,436,943,000	10,537,568
Indiana	315	31,000	331,264,000	18,780,676
Iowa	394	204,000	204,137,000	7,283,449
Kansas	304	797,000	255,702,000	8,522,724
Kentucky	176	1,069,000	581,627,000	19,666,557
Louisiana	66	7,126,000	387,657,000	55,464,909
Maine	292	0	61,006,000	4,647,675
Maryland	24	19,960,000	1,007,395,000	230,109,833
Massachusetts	436	0	603,099,000	15,401,615
Michigan	691	35,000	1,264,099,000	16,676,863
Minnesota	425	4,000	402,607,000	12,501,896
Mississippi	153	1,658,000	147,015,000	13,292,490
Missouri	525	221,000	325,969,000	8,969,979
Montana	490	3,000	49,804,000	1,831,427
Nebraska	674	1,000	238,987,000	2,480,150
Nevada	17	1,427,000	878,214,000	84,234,588
New Hampshire	177	0	76,458,000	6,562,893
New Jersey	615	3,000	520,772,000	18,888,407
New Mexico	89	790,000	406,642,000	17,332,685
New York	707	48,000	7,885,379,000	34,048,895
North Carolina	117	5,713,000	485,634,000	50,982,658
North Dakota	263	36,000	57,736,000	2,192,696
Ohio	736	37,000	540,154,000	14,779,573
Oklahoma	586	149,000	204,547,000	5,025,515
Oregon	243	33,000	412,253,000	13,419,765
Pennsylvania	604	59,000	1,216,907,000	21,364,780
Rhode Island	36	1,672,000	182,654,000	31,025,194
South Carolina	106	561,000	265,849,000	30,926,321
South Dakota	177	4,000	88,526,000	3,556,531
Tennessee	139	1,077,000	567,394,000	29,428,288
Texas	1,062	24,000	1,070,820,000	18,285,671
Utah	40	1,955,000	283,340,000	45,888,350
Vermont	328	1,000	27,189,000	2,172,149
Virginia	154	0	1,013,778,000	40,674,364
Washington	305	108,000	318,064,000	18,391,469
West Virginia	55	6,950,000	185,486,000	33,275,218
Wisconsin	430	203,000	766,204,000	13,782,281
Wyoming	49	709,000	72,629,000	12,059,551

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-13. Minimum, maximum and mean of districts' capital outlays, by state: 1996–97**

State	Number of districts	Minimum	Maximum	Mean
Total	15,679	\$0	\$1,303,105,000	\$2,068,636
Alabama	127	154,000	42,248,000	3,307,638
Alaska	53	21,000	72,867,000	2,874,151
Arizona	228	0	59,599,000	2,977,162
Arkansas	326	0	10,910,000	589,583
California	1,084	0	172,499,000	2,849,330
Colorado	195	0	59,982,000	3,480,159
Connecticut	174	0	24,431,000	1,116,207
Delaware	19	95,000	20,297,000	3,891,895
District of Columbia	1	53,106,000	53,106,000	53,106,000
Florida	67	389,000	370,103,000	31,514,164
Georgia	196	7,000	139,182,000	5,390,388
Hawaii	1	123,704,000	123,704,000	123,704,000
Idaho	112	0	25,302,000	1,595,563
Illinois	1,096	0	367,188,000	1,458,097
Indiana	315	0	27,560,000	2,117,549
Iowa	394	6,000	13,497,000	750,147
Kansas	304	14,000	13,108,000	618,934
Kentucky	176	15,000	26,191,000	1,842,994
Louisiana	66	192,000	20,659,000	3,786,288
Maine	292	0	10,858,000	245,291
Maryland	24	813,000	161,154,000	24,696,875
Massachusetts	436	0	42,579,000	1,007,507
Michigan	691	0	37,013,000	2,140,304
Minnesota	425	0	92,603,000	1,880,362
Mississippi	153	27,000	26,776,000	1,595,431
Missouri	525	0	69,293,000	1,052,010
Montana	490	0	2,951,000	121,869
Nebraska	674	0	25,215,000	317,021
Nevada	17	125,000	298,646,000	21,737,000
New Hampshire	177	0	50,053,000	957,497
New Jersey	615	0	37,603,000	1,526,070
New Mexico	89	12,000	72,309,000	2,805,281
New York	707	0	1,303,105,000	3,622,532
North Carolina	117	212,000	153,495,000	7,249,812
North Dakota	263	0	6,064,000	182,479
Ohio	736	0	33,655,000	1,461,285
Oklahoma	586	0	21,465,000	482,290
Oregon	243	0	25,994,000	1,627,329
Pennsylvania	604	0	33,840,000	2,318,167
Rhode Island	36	13,000	8,990,000	607,028
South Carolina	106	3,000	63,048,000	4,807,858
South Dakota	177	0	6,331,000	357,017
Tennessee	139	34,000	65,027,000	3,449,525
Texas	1,062	0	137,644,000	2,963,357
Utah	40	231,000	37,398,000	7,070,675
Vermont	328	0	9,538,000	293,186
Virginia	154	0	123,014,000	5,401,935
Washington	305	0	46,085,000	2,941,433
West Virginia	55	211,000	11,331,000	2,621,982
Wisconsin	430	0	36,382,000	1,770,209
Wyoming	49	46,000	16,039,000	1,718,980

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-14. Minimum, maximum and mean of districts' non-elementary-secondary expenditures, by state:1996–97**

State	Number of districts	Minimum	Maximum	Mean
Total	15,679	\$0	\$120,684,000	\$241,593
Alabama	127	0	6,552,000	567,984
Alaska	53	0	1,647,000	97,925
Arizona	228	0	2,894,000	137,031
Arkansas	326	0	2,714,000	42,383
California	1,084	0	120,684,000	516,806
Colorado	195	0	2,689,000	58,759
Connecticut	174	0	2,854,000	150,149
Delaware	19	0	2,305,000	467,158
District of Columbia	1	0	0	0
Florida	67	15,000	100,388,000	6,517,269
Georgia	196	0	14,862,000	293,781
Hawaii	1	34,197,000	34,197,000	34,197,000
Idaho	112	0	1,539,000	19,830
Illinois	1,096	0	45,686,000	91,590
Indiana	315	0	5,660,000	253,651
Iowa	394	0	1,875,000	21,226
Kansas	304	0	4,637,000	84,447
Kentucky	176	0	1,650,000	197,858
Louisiana	66	10,000	8,375,000	368,788
Maine	292	0	1,546,000	48,599
Maryland	24	15,000	5,096,000	862,167
Massachusetts	436	0	3,062,000	43,573
Michigan	691	0	22,208,000	440,599
Minnesota	425	0	18,169,000	883,433
Mississippi	153	0	833,000	39,281
Missouri	525	0	10,341,000	185,870
Montana	490	0	563,000	7,445
Nebraska	674	0	937,000	4,234
Nevada	17	0	4,241,000	563,765
New Hampshire	177	0	453,000	17,181
New Jersey	615	0	8,692,000	257,330
New Mexico	89	0	2,368,000	86,124
New York	707	0	74,582,000	362,713
North Carolina	117	0	8,829,000	390,812
North Dakota	263	0	1,392,000	18,053
Ohio	736	0	13,486,000	298,060
Oklahoma	586	0	19,507,000	213,768
Oregon	243	0	5,306,000	64,391
Pennsylvania	604	0	41,225,000	230,980
Rhode Island	36	0	1,726,000	204,028
South Carolina	106	0	2,751,000	355,849
South Dakota	177	0	229,000	5,175
Tennessee	139	0	2,726,000	268,813
Texas	1,062	0	12,368,000	104,808
Utah	40	0	2,640,000	170,600
Vermont	328	0	1,388,000	12,058
Virginia	154	0	23,815,000	823,474
Washington	305	0	3,592,000	88,797
West Virginia	55	1,000	8,329,000	516,982
Wisconsin	430	0	5,492,000	84,181
Wyoming	49	0	649,000	33,265

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).

Appendix D—Frequencies of Categorical Variables and Ranges of Selected Data Items  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-15. Minimum, maximum and mean of districts' total expenditures, by state: 1996–97**

State	Number of districts	Minimum	Maximum	Mean
Total	15,679	\$0	\$10,041,575,000	\$20,145,495
Alabama	127	4,152,000	322,818,000	31,209,638
Alaska	53	721,000	390,032,000	23,341,566
Arizona	228	5,000	393,120,000	19,440,175
Arkansas	326	0	166,040,000	7,299,067
California	1,084	60,000	4,019,716,000	31,238,267
Colorado	195	0	535,233,000	22,554,851
Connecticut	174	0	261,641,000	26,682,960
Delaware	19	5,227,000	174,067,000	46,822,684
District of Columbia	1	686,059,000	686,059,000	686,059,000
Florida	67	6,883,000	2,533,475,000	217,384,328
Georgia	196	1,259,000	638,073,000	43,283,046
Hawaii	1	1,241,375,000	1,241,375,000	1,241,375,000
Idaho	112	55,000	166,283,000	11,550,938
Illinois	1,096	0	2,887,795,000	12,701,271
Indiana	315	198,000	400,860,000	23,254,241
Iowa	394	826,000	225,455,000	8,846,038
Kansas	304	858,000	269,485,000	9,702,658
Kentucky	176	1,194,000	614,645,000	22,176,926
Louisiana	66	7,622,000	417,561,000	61,018,606
Maine	292	0	63,029,000	5,231,723
Maryland	24	20,921,000	1,200,830,000	259,046,667
Massachusetts	436	0	650,749,000	17,154,603
Michigan	691	47,000	1,328,308,000	20,601,884
Minnesota	425	4,000	532,269,000	16,213,584
Mississippi	153	1,685,000	173,261,000	15,158,980
Missouri	525	307,000	377,393,000	10,528,962
Montana	490	4,000	52,317,000	1,983,794
Nebraska	674	3,000	268,982,000	2,888,316
Nevada	17	1,581,000	1,249,628,000	112,114,118
New Hampshire	177	36,000	87,413,000	8,087,412
New Jersey	615	8,000	552,921,000	21,531,743
New Mexico	89	1,000,000	483,989,000	20,522,742
New York	707	162,000	10,041,575,000	39,925,829
North Carolina	117	6,077,000	676,890,000	59,894,786
North Dakota	263	45,000	67,104,000	2,584,380
Ohio	736	56,000	579,150,000	16,877,667
Oklahoma	586	149,000	225,473,000	5,786,509
Oregon	243	34,000	437,178,000	15,607,292
Pennsylvania	604	85,000	1,521,278,000	26,121,318
Rhode Island	36	1,914,000	197,310,000	32,656,611
South Carolina	106	571,000	310,146,000	36,994,953
South Dakota	177	107,000	98,157,000	4,017,243
Tennessee	139	1,112,000	598,452,000	33,779,921
Texas	1,062	24,000	1,173,751,000	22,289,087
Utah	40	2,361,000	314,758,000	54,469,450
Vermont	328	37,000	30,035,000	3,260,052
Virginia	154	0	1,189,644,000	48,287,922
Washington	305	109,000	338,787,000	22,269,708
West Virginia	55	7,460,000	201,594,000	36,694,273
Wisconsin	430	599,000	815,836,000	16,256,951
Wyoming	49	755,000	77,984,000	14,186,265

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).



Appendix D—Value Distribution and Field Frequencies  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-16. Minimum, maximum and mean of continuous variables: 1996–97**

Variable	Label	N	Minimum	Maximum	Mean
V33	FALL MEMBERSHIP	15,656	\$0	\$1,063,561	\$2,894
TOTALREV	TOTAL REVENUE	15,679	0	8,713,518,000	19,892,185
TFEDREV	TOTAL FEDERAL REVENUE	15,679	0	868,399,000	1,259,063
C14	FED REV - THRU STATE - TITLE I	15,679	0	402,189,000	415,813
C15	FED REV - THRU STATE - CHILDREN WITH DISABILITIES - IDEA	15,679	0	50,165,000	149,073
C16	FED REV - THRU STATE - EISENHOWER MATH AND SCIENCE	15,679	0	8,220,000	11,781
C17	FED REV - THRU STATE - DRUG FREE SCHOOLS	15,679	0	11,954,000	18,810
C18	FED REV - THRU STATE - TITLE VI	15,679	0	13,127,000	15,545
C19	FED REV - THRU STATE - VOCATIONAL EDUCATION	15,679	0	14,605,000	35,502
C20	FED REV - THRU STATE - OTHER	15,679	0	80,749,000	122,517
C25	FED REV - THRU STATE - CHILD NUTRITION ACT	15,679	0	220,559,000	360,283
C36	FED REV - NONSPECIFIED	15,679	0	29,970,000	20,969
B10	FED REV - DIRECT - IMPACT AID	15,679	0	30,944,000	44,674
B11	FED REV - DIRECT - BILINGUAL EDUCATION	15,679	0	19,741,000	3,241
B12	FED REV - DIRECT - INDIAN EDUCATION	15,679	0	2,015,000	2,928
B13	FED REV - DIRECT - OTHER	15,679	0	110,010,000	57,928
TSTREV	TOTAL STATE REVENUE	15,679	0	3,693,134,000	9,419,007
C01	STATE REV - GENERAL FORMULA ASSISTANCE	15,679	0	2,697,384,000	6,796,185
C04	STATE REV - STAFF IMPROVEMENT PROGRAMS	15,679	0	73,452,000	137,806
C05	STATE REV - SPECIAL EDUCATION PROGRAMS	15,679	0	284,351,000	512,639
C06	STATE REV - COMPENSATORY AND BASIC SKILLS PROGRAMS	15,679	0	73,229,000	117,483
C07	STATE REV - BILINGUAL EDUCATION PROGRAMS	15,679	0	89,033,000	26,105
C08	STATE REV - GIFTED AND TALENTED PROGRAMS	15,679	0	24,992,000	16,624
C09	STATE REV - VOCATIONAL EDUCATION PROGRAMS	15,679	0	21,334,000	72,205
C10	STATE REV - SCHOOL LUNCH PROGRAMS	15,679	0	19,231,000	21,698
C11	PROGRAMS	15,679	0	209,190,000	195,036
C12	STATE REV - TRANSPORTATION PROGRAMS	15,679	0	55,141,000	202,149
C13	STATE REV - OTHER PROGRAMS	15,679	0	984,827,000	873,089
C35	STATE REV - NONSPECIFIED	15,679	0	46,932,000	92,572
C38	STATE REV ON BEHALF - EMPLOYEE BENEFITS	15,679	0	123,291,000	330,760
C39	STATE REV ON BEHALF - NOT EMPLOYEE BENEFITS	15,679	0	10,740,000	24,656
TLOCREV	TOTAL LOCAL REVENUE	15,679	0	4,151,985,000	9,214,115
T02	(DEPENDENT SCHOOL SYSTEMS)	15,679	0	3,806,790,000	1,463,881
T06	LOCAL REV - PROPERTY TAXES	15,679	0	1,278,734,000	5,764,114
T09	LOCAL REV - GENERAL SALES TAXES	15,679	0	121,990,000	53,742
T15	LOCAL REV - PUBLIC UTILITY TAXES	15,679	0	10,716,000	15,320
T40	LOCAL REV - INDIVIDUAL AND CORPORATE INCOME TAXES	15,679	0	76,122,000	54,831
T99	LOCAL REV - ALL OTHER TAXES	15,679	0	74,638,000	68,636
D11	LOCAL REV - FROM OTHER SCHOOL SYSTEMS	15,679	0	132,126,000	281,522
D23	LOCAL REV - FROM CITIES AND COUNTIES	15,679	0	292,455,000	205,397
A07	LOCAL REV - TUITION FEES FROM PUPILS AND PARENTS	15,679	0	28,722,000	47,658
A08	PARENTS	15,679	0	937,000	2,681
A09	LCOAL REV - SCHOOL LUNCH	15,679	0	25,227,000	286,652
A11	LOCAL REV - TEXTBOOK SALES AND RENTALS	15,679	0	1,815,000	9,028
A13	LOCAL REV - STUDENT ACTIVITY RECEIPTS	15,679	0	53,795,000	132,404
A15	LOCAL REV - STUDENTS FEES, NONSPECIFIED	15,679	0	3,391,000	3,800
A20	LOCAL REV - OTHER SALES AND SERVICES	15,679	0	13,938,000	38,469
U22	LOCAL REV - INTEREST EARNINGS	15,679	0	57,179,000	278,062
U97	LOCAL REV - MISCELLANEOUS	15,679	0	128,365,000	363,407
C24	NCES LOCAL REVENUE, CENSUS STATE REVENUE	15,679	0	365,414,000	144,511
TOTALEXP	TOTAL EXPENDITURES	15,679	0	10,041,575,000	20,145,495
TCURELSC	TOTAL CURRENT EXP FOR ELSEC EDUCATION	15,679	0	7,885,379,000	17,040,315
TCURINST	TOTAL CURRENT EXP - INSTRUCTION	15,679	0	5,603,761,000	10,557,045

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-16. Minimum, maximum and mean of continuous variables: 1996–97—Continued**

Variable	Label	N	Minimum	Maximum	Mean
E13	CURRENT EXP - INSTRUCTION	15,679	0	5,603,761,000	10,557,045
V91	PAYMENTS TO PRIVATE SCHOOLS	15,679	0	74,232,000	68,629
V92	PAYMENTS TO PUBLIC CHARTER SCHOOLS	15,679	0	0	0
TCURSSVC	TOTAL CURRENT EXP - SUPPORT SERVICES	15,679	0	1,989,716,000	5,731,879
E17	CURRENT EXP - SUPPORT SERVICES - PUPILS	15,679	0	246,420,000	807,864
E07	CURRENT EXP - SUPPORT SERVICES - INSTRUCTIONAL STAFF	15,679	0	148,513,000	675,638
E08	ADMINISTRATION	15,679	0	71,883,000	346,979
E09	ADMINISTRATION	15,679	0	232,796,000	949,320
V40	MAINTENANCE OF PLANT	15,679	0	778,713,000	1,645,090
V45	TRANSPORTATION	15,679	0	469,043,000	707,634
V90	BUSINESS/CENTRAL/OTHER	15,679	0	153,860,000	467,348
V85	CURRENT EXP - SUPPORT SERVICES NONSPECIFIED	15,679	0	17,129,000	132,006
TCUROTH	TOTAL CURRENT EXPENDITURES - OTHER ELSEC	15,679	0	291,902,000	751,392
E11	CURRENT EXP - FOOD SERVICES	15,679	0	291,902,000	707,973
V60	CURRENT EXP - ENTERPRISE OPERATIONS	15,679	0	20,725,000	32,606
V65	CURRENT EXP - OTHER ELSEC	15,679	0	21,551,000	10,813
TNONELSE	TOTAL NON-ELSEC EXPENDITURES	15,679	0	120,684,000	241,593
V70	NON-ELSEC EXP - COMMUNITY SERVICES	15,679	0	45,432,000	94,197
V75	NON-ELSEC EXP - ADULT EDUCATION	15,679	0	109,455,000	101,141
V80	NON-ELSEC EXP - OTHER	15,679	0	70,279,000	46,255
TCAPOUT	TOTAL CAPITAL OUTLAY EXPENDITURES	15,679	0	1,303,105,000	2,068,636
F12	CAPITAL OUTLAY - CONSTRUCTION	15,679	0	1,239,072,000	1,432,813
G15	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES	15,679	0	23,520,000	99,003
K09	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT	15,679	0	45,733,000	190,622
K10	CAPITAL OUTLAY - OTHER EQUIPMENT	15,679	0	75,858,000	312,332
K11	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT	15,679	0	27,478,000	33,867
L12	PAYMENTS TO STATE GOVERNMENTS	15,679	0	49,153,000	27,831
M12	PAYMENTS TO LOCAL GOVERNMENTS	15,679	0	53,565,000	39,139
Q11	PAYMENTS TO OTHER SCHOOL SYSTEMS	15,679	0	435,517,000	308,788
I86	INTEREST ON DEBT	15,679	0	342,992,000	419,192
Z32	TOTAL SALARIES	15,679	0	5,029,442,000	11,204,357
Z33	SALARIES - INSTRUCTION	15,679	0	3,987,810,000	7,672,695
V11	SALARIES - SUPPORT SERVICES - PUPILS	15,679	0	162,297,000	583,357
V13	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF	15,679	0	102,783,000	426,624
V15	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION	15,679	0	49,075,000	171,987
V17	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION	15,679	0	178,424,000	713,027
V21	MAINTENANCE OF PLANT	15,679	0	417,879,000	668,390
V23	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION	15,679	0	63,852,000	268,229
V37	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER	15,679	0	62,046,000	225,574
V29	SALARIES - FOOD SERVICES	15,679	0	129,867,000	252,713
Z34	TOTAL EMPLOYEE BENEFITS	15,679	0	1,493,071,000	3,008,683
V10	EMPL BENEFITS - INSTRUCTION	15,679	0	1,215,224,000	2,021,540
V12	EMPL BENEFITS - SUPPORT SERVICES - PUPILS	15,679	0	42,723,000	152,017
V14	EMPL BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF	15,679	0	27,352,000	111,983
V16	ADMINISTRATION	15,679	0	14,955,000	52,318
V18	ADMINISTRATION	15,679	0	54,372,000	190,364
V22	MAINTENANCE OF PLANT	15,679	0	127,342,000	200,233
V24	TRANSPORTATION	15,679	0	20,044,000	80,244
V38	BUSINESS/CENTRAL/OTHER	15,679	0	18,908,000	72,227
V30	EMPL BENEFITS - FOOD SERVICES	15,679	0	20,477,000	72,354
V32	EMPL BENEFITS - ENTERPRISE OPERATIONS	15,679	0	1,058,000	1,160
_19H	YEAR	15,679	0	6,053,879,000	7,067,990

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies  
Common Core of Data, School District Finance Survey, SY 1996–97, FY 1997

**Table D-16. Minimum, maximum and mean of continuous variables: 1996–97—Continued**

Variable	Label	N	Minimum	Maximum	Mean
_21F	LONG TERM DEBT - ISSUED DURING FISCAL YEAR	15,679	0	1,478,629,000	1,439,933
_31F	LONG TERM DEBT - RETIRED DURING FISCAL YEAR	15,679	0	922,471,000	655,019
_41F	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR	15,679	0	6,610,037,000	7,854,121
_61V	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR	15,679	0	38,630,000	207,560
_66V	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR	15,679	0	61,012,000	160,894
W01	ASSETS - SINKING FUND	15,679	0	154,341,000	283,187
W31	ASSETS - BOND FUND	15,679	0	676,831,000	1,472,148
W61	ASSETS - OTHER FUNDS	15,679	0	1,129,715,000	3,062,033

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1997, (sdf97d1a).

**RETURN TO**

**Bureau of the Census  
ATTN: Governments Division  
Washington, DC 20233-0001**

FORM **F-33**  
(9-18-97)

U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS

**1997 ANNUAL SURVEY OF  
LOCAL GOVERNMENT FINANCES  
School Systems**

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

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

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0700. Please note that we have displayed this number in the upper right hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, we could not request your participation in this survey. We estimate public reporting burden for this collection of information to vary from 1.5 to 2.5 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Administration/Comptroller, Attn: Paperwork Reduction Project 0607-0700, Room 3104, Federal Building 3, Bureau of the Census, Washington, DC 20233.

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

Reference numbers pertain to revenue, expenditure function and object codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 1990.

<b>Part I REVENUE</b>	<b>Amount Omit cents</b>
<b>Section A – FROM LOCAL SOURCES</b>	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, 1960, 2100, 2200, 2800)	D11
8. Revenue from other school systems (within state – 1320, 1420, 1951; out of state – 1330, 1430, 1952)	A07
9. Tuition fees from pupils and parents (1310, 1340)	A08
10. Transportation fees from pupils and parents (1410, 1440)	A11
11. Textbook sales and rentals (1940)	A09
12. School lunch revenues (1600)	A13
13. Student activity receipts (1700)	

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

CONTINUE WITH PART II ON PAGE 3 

<b>Part II CURRENT OPERATION – All amounts paid excluding internal transfers and amounts reported in parts III, IV3–6, VIA3, and IX6–14.</b>			
<b>Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12</b>	Salaries only (Object 100) (1)	Employee benefits only (Object 200) (2)	TOTAL (ALL current operation objects) (3)
	1. Instruction (1000)	Z33	V10
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E08
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, operation and maintenance of plant (2600)	V21	V22	V40
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500, 2800, and 2900)	V37	V38	V90
<b>Section B – ELEMENTARY-SECONDARY NON-INSTRUCTIONAL PROGRAMS</b>	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
<b>Section C – NON-ELEMENTARY-SECONDARY PROGRAMS</b>			V70
12. Community services (3300)			
13. Adult education			V75
14. Other			V80
<b>Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B</b>			V91
15. Payments to private schools (object 563)			
16. Payments to public charter schools			V92
<b>Part III CAPITAL OUTLAY EXPENDITURES</b>			<b>Amount Omit cents</b>
1. Construction (object code 450)			F12
2. Land and existing structures (object codes 710, 720)			G15
3. Instructional equipment (object code 730, function 1000)			K09
4. All other equipment (object code 730, functions 2000, 3000, 4000)			K10
<b>Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY</b>			Z32
1. Total salaries and wages (object 100 – ALL functions)			
2. Total employee benefit payments (object 200 – ALL functions)			Z34

CONTINUE WITH PART IV ON PAGE 4 

<b>Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY - Continued</b>		Amount <i>Omit cents</i>	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 592, 593)		Q11	
4. Payments to State governments (object code 569)		L12	
5. Payments to local governments (object code 920)		M12	
6. Interest on school system indebtedness (object code 830)		I86	
<b>Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)</b>		C38	
1. For employee benefits			
2. All other (textbooks, school bus purchase, etc.)		C39	
<b>Part VI DEBT</b>		19H	
<b>Section A - LONG TERM - Term of more than one year</b>			
1. Outstanding at beginning of the fiscal year			
2. Issued during fiscal year (revenue code 5110)		21F	
3. Retired during fiscal year (object 910)		31F	
4. Outstanding at end of fiscal year (1 plus 2 minus 3)		41F	
<b>Section B - SHORT TERM - Term of one year or less</b>			
1. Outstanding at beginning of fiscal year		61V	
2. Outstanding at end of fiscal year		66V	
<b>Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
<b>Part VIII FALL MEMBERSHIP - October 1996</b>		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 1996		V33	
<b>Part IX SPECIAL PROCESSING ITEMS</b>			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES State revenue	T07		
3. Census State, NCES local revenue	C24		
4. State revenue, nonspecified	C35		
5. Federal revenue, nonspecified	C36		
6. State payment on behalf of the LEA, instruction	J13		
7. State payment on behalf of the LEA, pupil support services	J17		
8. State payment on behalf of the LEA, instructional staff support	J07		
9. State payment on behalf of the LEA, general administration	J08		

CONTINUE WITH PART IX ON PAGE 5 

**Part IX SPECIAL PROCESSING ITEMS - Continued**

Item	Code	Amount
10. State payment of behalf of the LEA, school administration	J09	
11. State payment on behalf of the LEA, operation and maintenance of plant	J40	
12. State payment on behalf of the LEA, student transportation	J45	
13. State payment on behalf of the LEA, business/central/other	J90	
14. State payment on behalf of the LEA, other	J10	
15. Support services expenditures, nonspecified	V85	
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Federal revenue on behalf of school system	B23	

<b>FOR CENSUS USE ONLY</b>					
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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.

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

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

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

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

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

### Part I – REVENUE

#### Section A – FROM LOCAL SOURCES

**Lines 1–5.** Independent school districts (those with "5" in the third character of their ID) 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 (those with "0," "1," "2," or "3" in the third character of their ID) should report their tax receipts and any other amounts appropriated by their parent government on line 6 (Census code T02).

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

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

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

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

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

#### Section B – FROM STATE SOURCES

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

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

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

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

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

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

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

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

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

#### Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

**Line 1.** Include federal revenues distributed through Chapter 1 of the Elementary-Secondary Education Act (P.L. 89-10). Report basic, concentration, and migratory education grants.

**Line 2.** Report federal revenues awarded under the Children with Disabilities Act (P.L. 91-230). Include formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part C (Early Education and Severely Disabled Programs), Part E (Innovation and Development), and Part G (Technical Development). Report these project grants instead in Part I-D4.

**Line 3.** Report math and science formula grants authorized by Title II-A of the Elementary-Secondary Education Act (P.L. 89-10).

**Line 4.** Include formula and project grants for drug free schools authorized by the Elementary-Secondary Education Act of 1986.

**Line 5.** Enter Chapter 2 block grants sanctioned by the Education Consolidation Improvement Act (P.L. 100-297).

**Line 6.** Report formula grants authorized by the Carl D. Perkins Vocational Education Act (P.L. 101-392). Include revenues from Title II (Basic Grants), Title III-A (Community Based Organizations), Title III-B (Consumer and Homemaking Education), and Title III-E (Tech-Prep Education).

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

**Line 8.** Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Adult Education Act (Part B).

#### Section D – FROM FEDERAL SOURCES DIRECTLY

**Line 1.** Include federal payments for construction (P.L. 81-815) and for maintenance and operation (P.L. 81-874).

**Line 2.** Include project grants for bilingual education authorized by Title VII of the Elementary-Secondary Education Act and Title IV-E of the Carl D. Perkins Act.

**Line 3.** Include both project and formula grants for Indian education authorized by the Education Consolidation and Improvement Act (P.L. 100-297, Title V-C) and the Johnson - O'Malley Act.

**Line 4.** Report the total of all other federal grants awarded directly to the local education agency. Include project grants for Handicapped Education (see instructions for Part I-C2), Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, 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.

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**Part II – CURRENT OPERATION EXPENDITURE**

Include for the functions shown on lines 1 through 16 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 section A	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, item 3
Payments to the State, cities, counties, or special districts	Part IV, items 4 and 5
Debt service payments	Part IV, item 6 and Part VIA3
State payments on behalf of school systems	Part IX, items 6–14

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

**Handbook references pertain to function codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 1990.**

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

**Line 1. Instruction (1000).** Total current operation expenditure for activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Exclude adult education programs (report on line 15).

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

**Line 3. Instructional staff support (2200).** Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer-assisted instruction services.

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

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

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

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

**Line 8. Business/central/other support services (2500, 2800, and 2900).** Include business support expenditures for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Also include central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services not included on lines 2 through 7. Report in part IX, line 15 (support service expenditures, nonspecified) any item that cannot be reported because it covers more than one of the items in lines 2 through 8, such as "total support services" not broken down by function.

**Section B – Elementary-secondary Non-instructional Programs**

**Line 11. 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 12. Enterprise operations (3200).** Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges.

**Line 13. Other.** Report the expenditure for other elementary-secondary NON-instructional activities not related to food services or enterprise operations. Non-enterprise student activities should be included with "instruction" on line 1.

**Section C – Non-elementary-secondary Programs**

**Line 14. Community services (3300).** Include any local education agency expenditure for providing non-education services such as operation of a swimming pool, public library, programs for the elderly, or child care centers.

**Line 15. Adult education.** Expenditure for provision of GED or other classes offered by the local education agency outside the elementary-secondary curriculum.

**Line 16. Other.** All other non-elementary secondary programs such as any community college programs.

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

**Line 1. 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 2. Payments to public charter schools.** Indicate in the remarks section whether fall membership counts of students attending charter schools are included in the school system's membership reported in the Common Core of Data Nonfiscal Survey or in part VIII of this form. Also identify in the remarks section the expenditure functions for which the charter school payment was made, if possible. This information will be used in determining per pupil expenditure amounts for the school system.

**Part III – CAPITAL OUTLAY EXPENDITURES**

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

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

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

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

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

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

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

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

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## **Part V – STATE PAYMENTS ON BEHALF OF THE SCHOOL SYSTEM**

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

### **Part VI – DEBT**

Include in section A bonded indebtedness and any other school district interest-bearing debt with a term of more than one year. Report in section B interest-bearing tax anticipation and bond anticipation note balances and other short-term debt with a term of one year or less. Exclude accounts payable and other non-interest-bearing obligations.

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

Report the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, state and local government and nongovernment securities. Report all investments at par value. Exclude accounts receivable, value of real property, and all non-security assets.

### **Part VIII – FALL MEMBERSHIP – OCTOBER, 1996**

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 1996 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. Bureau of the Census at 1-800-622-6193.

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

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

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

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

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

**Line 7. State payment on behalf of the LEA, pupil support services.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, lines 1 and 2, for pupil support services. It also may include any employer contributions to the school system's own retirement system. 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, lines 1 and 2, for instructional staff services. It also may include any employer contributions to the school system's own retirement system. 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, lines 1 and 2, for general administration. It also may include any employer contributions to the school system's own retirement system. 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, lines 1 and 2, for school administration. It also may include any employer contributions to the school system's own retirement system. 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, lines 1 and 2, for operation and maintenance of plant. It also may include any employer contributions to the school system's own retirement system. 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, lines 1 and 2, for student transportation. It also may include any employer contributions to the school system's own retirement system. 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, lines 1 and 2, for business, central and other support services. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 8.

**Line 14. State payment on behalf of the LEA, other.** Report expenditures of the revenues reported in Part V, lines 1 and 2, that were made for other than instruction or support services. See definitions for Part II-B and Part II-C.

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

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

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

**Line 18. 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.