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Institute of Education Sciences
NCES 2005—360

Documentation for
the NCES Common
Core of Data,
School District
Finance Survey
(F-33), School Year
2001–02, Fiscal Year
(FY) 2002

Final File



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Final File

May 2005

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U.S. Department of Education
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I. Introduction to the NCES Common Core of Data, School District Finance Survey (F-33), School Year 2001–02, Fiscal Year (FY) 2002 Final File

Note: Revisions in this data file include recalculating the total local revenue for charter districts, the correction of state revenue data for some charter schools in Pennsylvania, and the deletion of a duplicate school district record.

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.¹

Both NCES and the Governments Division of the U.S. Census Bureau collect public school system finance data and they collaborate in their efforts to gather these data. The Census Bureau is required to collect government finance data under Title 13 U.S.C. Section 182. NCES is authorized to collect these data by Congress through the Education Sciences Reform Act of 2002, PL 107-279 (Title I, Part C, 151 (b)). 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 theirs as the *Common Core of Data School District Finance Survey*. This is the documentation of the CCD School District Finance Survey for FY 2002.

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.

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

Data items are defined and referenced through the NCES accounting handbook, *Financial Accounting for Local and State School Systems*² (<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.

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 2001–02 CCD School District Finance Survey contains 16,258 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. This file contains 859 records that are not on the Census Bureau release of this file. These 859 records contain data for charter schools and other types of school districts that are not considered to be government entities by the Census Bureau. 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. Values for non-applicable data are reported as -2.

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 2001–02 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 documentation for the *Revised* file will indicate which states or records have revised data.

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 2001–02 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 2002 and how those practices relate to this data release.

²The 1990 version of the handbook that was used for this collection is out of print. This handbook was revised and is available as the ‘2003 Edition,’ on the web at: <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>.

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 2001–02 collection, the following states sent in data in their own unique formats: Alabama, Alaska, Arizona, California, Georgia, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Oregon, South Carolina, Tennessee, and Utah. Oklahoma and Idaho sent revenue data in the F-33 format and expenditure data in their own state format. All other states reported data in the F-33 format. The District of Columbia and Hawaii submitted supplemental data, and additional data were taken from the National Public Education Financial Survey (NPEFS). 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://nces.ed.gov/ccd/stfis.asp>) for total revenues and expenditures for public education by state. The F-33 does not include state-run schools and some state programs that are not reported at the school district level.

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 the necessary figures. A general record of data anomalies associated with state reporting and F-33 adaptation can be found in appendix C—State Notes.

There are some instances when the Census Bureau and NCES differ in their classification of tax items. NCES Local Revenue, Census State Revenue (C24) records tax items that are classified as local by NCES, but classified as state by the Census Bureau.

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. These data are not adjusted to conform to a uniform fiscal year.

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

Other transfer items include Local Intergovernmental Revenue from Cities and Towns (D23), and expenditure items Payments to State Governments (L12), and Payments to Local Governments (M12). D23 is included in TLOCREV and TOTALREV. L12 and M12 are included in TOALEXP.

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 TOALEXP 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.

Data Item Flags. Beginning with FY 1999, the F-33 files include data item flags for each data variable. The flags identify whether each data item was reported by the state, adjusted, or not applicable to that district. These companion flags can be found at the end of the data file and are identified by the name of the original data item preceded by an “FL_,” e.g., FL_E13 or FL_19H. There are no flags for the summary variables, such as TOTALREV, TLOCREV, TOTALEXP, and TNONELSE.

A guide to the flags is displayed below.

Figure 1. Data Item Flag Description

Flag	Description
R	As reported by the state.
A	Adjustment by the analyst.
S	Adjustments to include data for state payments made on behalf of the school systems.
N	Not applicable—A value was not expected. (For example, a dependent school system would report no taxes. An independent school district would report no ‘parent government contribution.’) <i>Not applicable is reported as ‘-2’ on the data file.</i>

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 2002, (sdf021c).

Revisions in this data file include recalculating the total local revenue for charter districts, the correction the correction of state revenue data for some charter schools in Pennsylvania, and the deletion of a duplicate school district record.

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.’

Values for non-applicable data are reported as ‘-2.’ Flags of ‘N’ have been assigned to data items that we believe are not applicable in specific states. For example, the flag for Local Revenues: Parent Government Contributions (FL_T02) has been assigned a value of ‘N’ for districts that are fiscally independent. In the cases where data are *not applicable*, the district does not have that type of revenue or that type of expenditure. Data in these cases are assigned a flag of ‘N.’ Additionally, small districts often have staff and other costs that 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. The '0' data reported for school administration would be assigned a flag of 'R.'

A value of '-2' represents non-applicable data and has no numeric value. Therefore, it is recommended that data users remove values of '-2' from the data file before performing data analysis. The following SAS code can be used to convert -2's to missing on the SAS data file:

```
data new;
set sdf021c;

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

Coverage, Response, and Nonsampling Error. The F-33 universe includes all public school districts in the 50 states and the District of Columbia. All 51 respondents reported data for the 2001–02 school year.

Nonsampling error may occur if the reporting state did not follow the item definitions correctly. This can arise when states follow different educational policies and are not able to map their data exactly to the CCD. An example is that one state may report revenues from student activities while another state prohibits districts from collecting such revenues. Another source of nonsampling error is the timing of initial data collection. See section II.B., Fiscal Years for discussion of variations in the fiscal year followed by states.

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=2004318>). 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), 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, seven other unit characterization codes exist: SCHLEV, AGCHRT, CCDNF, CENFILE, 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 LEA finance 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 LEA finance data, although it is important to note that school-level finance data are not available.

LEAID Matching Issues. Not every record on the F-33 file will have an LEAID code. The absence of an LEAID 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 LEAID. 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.

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 LEAID 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 files can be accessed on the web at the U.S. Department of Education/NCES web site at <http://nces.ed.gov/ccd>.

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.

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

Figure 2. 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 2002, (sdf021c).

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 3. CENSUSID State Codes

Census Bureau/Governments Division State Codes First Two Positions of the CENSUSID					
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 2002, (sdf021c).

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 2002).

The agency type codes are:

Figure 4. CENSUSID Type of School Government

Code	Description
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 2002, (sdf021c).

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 5. 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 2002, (sdf021c).

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

Figure 6. 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
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

Figure 6. Federal Information Processing Standards State Codes (FIPST), by State Name and State Abbreviation, 2 Digit State Codes—Continued

State Abbreviation (STABBR)	State Name (STNAME)	FIPS State Code (FIPST)
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 2002, (sdf021c).

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

Figure 7. SCHLEV Code Description

SCHLEV Codes	
Code	Description
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 2002, (sdf021c).

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.

AGCHRT Codes. Charter schools are public schools that are exempted from significant state or local rules that normally govern the operation and management of public schools. A charter

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

The AGCHRT code is derived from the CCD School Universe file and is used to identify districts with charter schools. Districts comprised of all charter schools are assigned an AGCHRT code of ‘1.’ A code of ‘2’ is given to agencies with both charter and noncharter schools. If a district operates only noncharter schools, then the AGCHRT code is ‘3.’ Some school systems on the F-33 file, such as Education Service Agencies, do not operate schools. These units, and districts that are not on the CCD nonfiscal files, are assigned an AGHCRT code of ‘N.’ The AGCHRT codes are:

Figure 8. AGCHRT Code Description

Code	Description
1	All associated schools are charter schools
2	All associated schools are charter and noncharter schools
3	All associated schools are noncharter schools
N	Not applicable or code could not be determined

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 2002, (sdf021c).

Charter school systems’ reporting requirements vary from state to state and data are currently not reported uniformly to the State Education Agencies (SEAs). Note that some charter school data may be missing from this file, since some charter schools are not required to submit finance data to the SEA. Only those charter schools that submit data to the SEA and whose data are maintained by the SEA are included here.

CCDNF. The CCDNF variable indicates whether the record matches a record on the 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.

CENFILE. Some records on this F-33 data file released by NCES may not be found on the similar Census Bureau data file. All school districts on the Census Bureau release must meet the criteria for being a government entity or a dependent agency of a government entity. In certain cases, districts provide public education, but do not meet the standards for inclusion in Census Bureau datasets. Many charter schools, for example, are included in CCD files, but will not be found on Census Bureau files. A CENFILE code of ‘0’ is assigned to those districts that are not on the Census Bureau’s file. A CENFILE code of ‘1’ is given to those that 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 descriptions 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. The student membership count has been changed on some records to more closely reflect the count of students enrolled in the schools of the school district.

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 9. F-33 Survey Sample Data, by Year and State

Fiscal Year	State
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 2002, (sdf021c).

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 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. These changes are summarized in the tables below.

Figure 10. 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 2002, (sdf021c).

Figure 11. 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

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 2002, (sdf021c).

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

In 1998, two variables that describe the nature of school districts and their relation to other surveys and data files were added—AGCHRT and CENFILE.

Combined Financial Data. For five districts in California, the state reports a single unified district on the F-33, but separate elementary and secondary districts on the CCD 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 LEAID 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, LEAID, enrollment and year.

Changes in Unit Identifiers. Prior to 1994, CENSUSID consisted of a 9-digit field where positions 1–2 represented the Census 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 1994–2002 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 12. Third Position of CENSUSID, Changes in Agency Type Code Over Years

Type / Description	
Prior to FY 1994	1994 – Present
0 / State Dependent School System	0 / State Dependent School System
5 / Independent School System	5 / Independent School District
7 / County Dependent School System	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 2002, (sdf021c).

Longitudinal Consistency. Although longitudinal consistency is a key principle of CCD, it is impossible for NCES to guarantee, particularly when using 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 used 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.³ YRDATA indicated which year the data were drawn for each record. Beginning with FY 1994 this method was no longer used.

Files covering fiscal years 1994 through 2002 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 comma separated values text files (.txt). The names of these datasets are:

Sdf021c.sas7bdat (*SAS - F-33 data for School Year 2001–02, FY 2002*)
Sdf021c.txt (*TEXT - F-33 data for School Year 2001–02, FY 2002*)

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, “02” stands for FY 2002, “1” indicates that the file is ready for release by NCES, and “a” indicates this is the first release of this file by NCES.

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.

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: T07, J13, J17, J07, J08, J09, J40, J45, J90, J10, J12, J11, B23, J14, J95, J96, J97, J98, J99. The survey form may be accessed in the following file folder: F-33_02q (TIF—F-33 Survey for 2002).

³Refer to the “American City County” magazine for the Municipal Cost Index (<http://americancityandcounty.com/>). Data were inflated using the index to one decimal place.

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File name=sdf021c.txt, 2001–2002

Number of Variables=231

Number of Observations= 16,258

Release: 1c, May 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	AGCHRT	Char	AGENCY CHARTER CODE 1 All associated schools are charter schools 2 All associated schools are charter and noncharter schools 3 All associated schools are noncharter schools N Not applicable or code could not be determined
11	YEAR	Char	YEAR OF DATA
12	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
13	CENFILE	Char	CENSUS FISCAL FILE MATCH 0 Does not match Census fiscal file 1 Matches Census fiscal file
14	GSLO	Char	AGENCY LOW GRADE OFFERED
15	GSHI	Char	AGENCY HIGH GRADE OFFERED
16	V33	Num	FALL MEMBERSHIP
17	TOTALREV	Num	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
18	TFEDREV	Num	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 + C17 + C18 + C19 + C20 + C25 + C36 + B10 + B11 + B12 + B13)
19	C14	Num	FED REV - THRU STATE - TITLE I
20	C15	Num	FED REV - THRU STATE - CHILDREN WITH DISABILITIES - IDEA
21	C16	Num	FED REV - THRU STATE - EISENHOWER MATH AND SCIENCE
22	C17	Num	FED REV - THRU STATE - DRUG FREE SCHOOLS
23	C18	Num	FED REV - THRU STATE - TITLE VI
24	C19	Num	FED REV - THRU STATE - VOCATIONAL EDUCATION

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Position	Variable Name	Type	Variable Description
25	C20	Num	FED REV - THRU STATE - OTHER
26	C25	Num	FED REV - THRU STATE - CHILD NUTRITION ACT
27	C36	Num	FED REV - NONSPECIFIED
28	B10	Num	FED REV - DIRECT - IMPACT AID
29	B11	Num	FED REV - DIRECT - BILINGUAL EDUCATION
30	B12	Num	FED REV - DIRECT - INDIAN EDUCATION
31	B13	Num	FED REV - DIRECT - OTHER
32	TSTREV	Num	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)
33	C01	Num	STATE REV - GENERAL FORMULA ASSISTANCE
34	C04	Num	STATE REV - STAFF IMPROVEMENT PROGRAMS
35	C05	Num	STATE REV - SPECIAL EDUCATION PROGRAMS
36	C06	Num	STATE REV - COMPENSATORY AND BASIC SKILLS PROGRAMS
37	C07	Num	STATE REV - BILINGUAL EDUCATION PROGRAMS
38	C08	Num	STATE REV - GIFTED AND TALENTED PROGRAMS
39	C09	Num	STATE REV - VOCATIONAL EDUCATION PROGRAMS
40	C10	Num	STATE REV - SCHOOL LUNCH PROGRAMS
41	C11	Num	STATE REV - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
42	C12	Num	STATE REV - TRANSPORTATION PROGRAMS
43	C13	Num	STATE REV - OTHER PROGRAMS
44	C35	Num	STATE REV - NONSPECIFIED
45	C38	Num	STATE REV ON BEHALF - EMPLOYEE BENEFITS
46	C39	Num	STATE REV ON BEHALF - NOT EMPLOYEE BENEFITS
47	TLOCREV	Num	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + U22 + U97 + C24)
48	T02	Num	LOCAL REV - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
49	T06	Num	LOCAL REV - PROPERTY TAXES
50	T09	Num	LOCAL REV - GENERAL SALES TAXES
51	T15	Num	LOCAL REV - PUBLIC UTILITY TAXES
52	T40	Num	LOCAL REV - INDIVIDUAL AND CORPORATE INCOME TAXES
53	T99	Num	LOCAL REV - ALL OTHER TAXES
54	D11	Num	LOCAL REV - FROM OTHER SCHOOL SYSTEMS
55	D23	Num	LOCAL REV - FROM CITIES AND COUNTIES
56	A07	Num	LOCAL REV - TUITION FEES FROM PUPILS AND PARENTS
57	A08	Num	LOCAL REV - TRANSPORTATION FEES FROM PUPILS AND PARENTS
58	A09	Num	LCOAL REV - SCHOOL LUNCH
59	A11	Num	LOCAL REV - TEXTBOOK SALES AND RENTALS
60	A13	Num	LOCAL REV - STUDENT ACTIVITY RECEIPTS
61	A15	Num	LOCAL REV - STUDENTS FEES, NONSPECIFIED
62	A20	Num	LOCAL REV - OTHER SALES AND SERVICES
63	U22	Num	LOCAL REV - INTEREST EARNINGS

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Position	Variable Name	Type	Variable Description
64	U97	Num	LOCAL REV - MISCELLANEOUS
65	C24	Num	NCES LOCAL REVENUE, CENSUS STATE REVENUE
66	TOTALEXP	Num	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86)
67	TCURELSC	Num	TOTAL CURRENT EXP FOR ELSEC EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
68	TCURINST	Num	TOTAL CURRENT EXP - INSTRUCTION (equals E13)
69	E13	Num	CURRENT EXP - INSTRUCTION
70	V91	Num	PAYMENTS TO PRIVATE SCHOOLS
71	V92	Num	PAYMENTS TO PUBLIC CHARTER SCHOOLS
72	TCURSSVC	Num	TOTAL CURRENT EXP - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85)
73	E17	Num	CURRENT EXP - SUPPORT SERVICES - PUPILS
74	E07	Num	CURRENT EXP - SUPPORT SERVICES - INSTRUCTIONAL STAFF
75	E08	Num	CURRENT EXP - SUPPORT SERVICES - GENERAL ADMINISTRATION
76	E09	Num	CURRENT EXP - SUPPORT SERVICES - SCHOOL ADMINISTRATION
77	V40	Num	CURRENT EXP - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
78	V45	Num	CURRENT EXP - SUPPORT SERVICES - STUDENT TRANSPORTATION
79	V90	Num	CURRENT EXP - SUPPORT SERVICES BUSINESS/CENTRAL/OTHER
80	V85	Num	CURRENT EXP - SUPPORT SERVICES NONSPECIFIED
81	TCUROTH	Num	TOTAL CURRENT EXPENDITURES - OTHER ELSEC (equals E11 + V60 + V65)
82	E11	Num	CURRENT EXP - FOOD SERVICES
83	V60	Num	CURRENT EXP - ENTERPRISE OPERATIONS
84	V65	Num	CURRENT EXP - OTHER ELSEC
85	TNONELSE	Num	TOTAL NON-ELSEC EXPENDITURES (equals V70 + V75 + V80)
86	V70	Num	NON-ELSEC EXP - COMMUNITY SERVICES
87	V75	Num	NON-ELSEC EXP - ADULT EDUCATION
88	V80	Num	NON-ELSEC EXP - OTHER
89	TCAPOUT	Num	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
90	F12	Num	CAPITAL OUTLAY - CONSTRUCTION
91	G15	Num	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
92	K09	Num	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
93	K10	Num	CAPITAL OUTLAY - OTHER EQUIPMENT
94	K11	Num	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
95	L12	Num	PAYMENTS TO STATE GOVERNMENTS
96	M12	Num	PAYMENTS TO LOCAL GOVERNMENTS
97	Q11	Num	PAYMENTS TO OTHER SCHOOL SYSTEMS
98	I86	Num	INTEREST ON DEBT
99	Z32	Num	TOTAL SALARIES
100	Z33	Num	SALARIES - INSTRUCTION

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Position	Variable Name	Type	Variable Description
101	V11	Num	SALARIES - SUPPORT SERVICES - PUPILS
102	V13	Num	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
103	V15	Num	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
104	V17	Num	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
105	V21	Num	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
106	V23	Num	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
107	V37	Num	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
108	V29	Num	SALARIES - FOOD SERVICES
109	Z34	Num	TOTAL EMPLOYEE BENEFITS
110	V10	Num	EMPL BENEFITS - INSTRUCTION
111	V12	Num	EMPL BENEFITS - SUPPORT SERVICES - PUPILS
112	V14	Num	EMPL BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
113	V16	Num	EMPL BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
114	V18	Num	EMPL BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
115	V22	Num	EMPL BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
116	V24	Num	EMPL BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
117	V38	Num	EMPL BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
118	V30	Num	EMPL BENEFITS - FOOD SERVICES
119	V32	Num	EMPL BENEFITS - ENTERPRISE OPERATIONS
120	_19H	Num	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
121	_21F	Num	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
122	_31F	Num	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
123	_41F	Num	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
124	_61V	Num	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
125	_66V	Num	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
126	W01	Num	ASSETS - SINKING FUND
127	W31	Num	ASSETS - BOND FUND
128	W61	Num	ASSETS - OTHER FUNDS
129	WEIGHT	Num	WEIGHT
130	FL_V33	Char	FLAG - FALL MEMBERSHIP
131	FL_C14	Char	FLAG - FED REV - THRU STATE - TITLE I
132	FL_C15	Char	FLAG - FED REV - THRU STATE - CHILDREN WITH DISABILITIES - IDEA
133	FL_C16	Char	FLAG - FED REV - THRU STATE - EISENHOWER MATH AND SCIENCE
134	FL_C17	Char	FLAG - FED REV - THRU STATE - DRUG FREE SCHOOLS
135	FL_C18	Char	FLAG - FED REV - THRU STATE - TITLE VI
136	FL_C19	Char	FLAG - FED REV - THRU STATE - VOCATIONAL EDUCATION
137	FL_C20	Char	FLAG - FED REV - THRU STATE - OTHER
138	FL_C25	Char	FLAG - FED REV - THRU STATE - CHILD NUTRITION ACT
139	FL_C36	Char	FLAG - FED REV - NONSPECIFIED
140	FL_B10	Char	FLAG - FED REV - DIRECT - IMPACT AID

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Position	Variable Name	Type	Variable Description
141	FL_B11	Char	FLAG - FED REV - DIRECT - BILINGUAL EDUCATION
142	FL_B12	Char	FLAG - FED REV - DIRECT - INDIAN EDUCATION
143	FL_B13	Char	FLAG - FED REV - DIRECT - OTHER
144	FL_C01	Char	FLAG - STATE REV - GENERAL FORMULA ASSISTANCE
145	FL_C04	Char	FLAG - STATE REV - STAFF IMPROVEMENT PROGRAMS
146	FL_C05	Char	FLAG - STATE REV - SPECIAL EDUCATION PROGRAMS
147	FL_C06	Char	FLAG - STATE REV - COMPENSATORY AND BASIC SKILLS PROGRAMS
148	FL_C07	Char	FLAG - STATE REV - BILINGUAL EDUCATION PROGRAMS
149	FL_C08	Char	FLAG - STATE REV - GIFTED AND TALENTED PROGRAMS
150	FL_C09	Char	FLAG - STATE REV - VOCATIONAL EDUCATION PROGRAMS
151	FL_C10	Char	FLAG - STATE REV - SCHOOL LUNCH PROGRAMS
152	FL_C11	Char	FLAG - STATE REV - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
153	FL_C12	Char	FLAG - STATE REV - TRANSPORTATION PROGRAMS
154	FL_C13	Char	FLAG - STATE REV - OTHER PROGRAMS
155	FL_C35	Char	FLAG - STATE REV - NONSPECIFIED
156	FL_C38	Char	FLAG - STATE REV ON BEHALF - EMPLOYEE BENEFITS
157	FL_C39	Char	FLAG - STATE REV ON BEHALF - NOT EMPLOYEE BENEFITS
158	FL_T02	Char	FLAG - LOCAL REV - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
159	FL_T06	Char	FLAG - LOCAL REV - PROPERTY TAXES
160	FL_T09	Char	FLAG - LOCAL REV - GENERAL SALES TAXES
161	FL_T15	Char	FLAG - LOCAL REV - PUBLIC UTILITY TAXES
162	FL_T40	Char	FLAG - LOCAL REV - INDIVIDUAL AND CORPORATE INCOME TAXES
163	FL_T99	Char	FLAG - LOCAL REV - ALL OTHER TAXES
164	FL_D11	Char	FLAG - LOCAL REV - FROM OTHER SCHOOL SYSTEMS
165	FL_D23	Char	FLAG - LOCAL REV - FROM CITIES AND COUNTIES
166	FL_A07	Char	FLAG - LOCAL REV - TUITION FEES FROM PUPILS AND PARENTS
167	FL_A08	Char	FLAG - LOCAL REV - TRANSPORTATION FEES FROM PUPILS AND PARENTS
168	FL_A09	Char	FLAG - LOCAL REV - SCHOOL LUNCH
169	FL_A11	Char	FLAG - LOCAL REV - TEXTBOOK SALES AND RENTALS
170	FL_A13	Char	FLAG - LOCAL REV - STUDENT ACTIVITY RECEIPTS
171	FL_A15	Char	FLAG - LOCAL REV - STUDENT FEES, NONSPECIFIED
172	FL_A20	Char	FLAG - LOCAL REV - OTHER SALES AND SERVICES REVENUE
173	FL_U22	Char	FLAG - LOCAL REV - INTEREST EARNINGS
174	FL_U97	Char	FLAG - LOCAL REV - MISCELLANEOUS
175	FL_C24	Char	FLAG - NCES LOCAL REVENUE, CENSUS STATE REVENUE
176	FL_E13	Char	FLAG - CURRENT EXP - INSTRUCTION
177	FL_V91	Char	FLAG - PAYMENTS TO PRIVATE SCHOOLS
178	FL_V92	Char	FLAG - PAYMENTS TO PUBLIC CHARTER SCHOOLS
179	FL_E17	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - PUPILS
180	FL_E07	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - INSTRUCTIONAL STAFF

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Position	Variable Name	Type	Variable Description
181	FL_E08	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - GENERAL ADMINISTRATION
182	FL_E09	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - SCHOOL ADMINISTRATION
183	FL_V40	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
184	FL_V45	Char	FLAG - CURRENT EXP - SUPPORT SERVICES - STUDENT TRANSPORTATION
185	FL_V90	Char	FLAG - CURRENT EXP - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
186	FL_V85	Char	FLAG - CURRENT EXP - SUPPORT SERVICES NONSPECIFIED
187	FL_E11	Char	FLAG - CURRENT EXP - FOOD SERVICES
188	FL_V60	Char	FLAG - CURRENT EXP - ENTERPRISE OPERATIONS
189	FL_V65	Char	FLAG - CURRENT EXP - OTHER ELSEC
190	FL_V70	Char	FLAG - NON-ELSEC EXP - COMMUNITY SERVICES
191	FL_V75	Char	FLAG - NON-ELSEC EXP - ADULT EDUCATION
192	FL_V80	Char	FLAG - NON-ELSEC EXP - OTHER
193	FL_F12	Char	FLAG - CAPITAL OUTLAY - CONSTRUCTION
194	FL_G15	Char	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
195	FL_K09	Char	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
196	FL_K10	Char	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
197	FL_K11	Char	FLAG - CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
198	FL_L12	Char	FLAG - PAYMENTS TO STATE GOVERNMENTS
199	FL_M12	Char	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
200	FL_Q11	Char	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
201	FL_I86	Char	FLAG - INTEREST ON DEBT
202	FL_Z32	Char	FLAG - TOTAL SALARIES
203	FL_Z33	Char	FLAG - SALARIES - INSTRUCTION
204	FL_V11	Char	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
205	FL_V13	Char	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
206	FL_V15	Char	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
207	FL_V17	Char	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
208	FL_V21	Char	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
209	FL_V23	Char	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
210	FL_V37	Char	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
211	FL_V29	Char	FLAG - SALARIES - FOOD SERVICE
212	FL_Z34	Char	FLAG - TOTAL EMPLOYEE BENEFITS
213	FL_V10	Char	FLAG - EMPL BENEFITS - INSTRUCTION
214	FL_V12	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - PUPILS
215	FL_V14	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
216	FL_V16	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - GENERAL

Appendix A—Record Layout and Descriptions of Data Elements
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Position	Variable Name	Type	Variable Description
			ADMINISTRATION
217	FL_V18	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
218	FL_V22	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
219	FL_V24	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
220	FL_V38	Char	FLAG - EMPL BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
221	FL_V30	Char	FLAG - EMPL BENEFITS - FOOD SERVICES
222	FL_V32	Char	FLAG - EMPL BENEFITS - ENTERPRISE OPERATIONS
223	FL_19H	Char	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
224	FL_21F	Char	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
225	FL_31F	Char	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR
226	FL_41F	Char	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
227	FL_61V	Char	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
228	FL_66V	Char	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
229	FL_W01	Char	FLAG - ASSETS - SINKING FUND
230	FL_W31	Char	FLAG - ASSETS - BOND FUND
231	FL_W61	Char	FLAG - ASSETS - OTHER FUNDS

Appendix A—Record Layout and Descriptions of Data Elements
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Appendix B—Glossary

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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 CCDNF variable on the F-33 file indicates whether the record matches a record on the CCD (nonfiscal) Local Education Agency Universe file.

CENSUS STATE, NCES LOCAL REVENUE. See 'Local Revenue—NCES Local, Census State Revenue.'

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

CONSTRUCTION. Production of fixed works and structures and additions, replacements, and major alterations thereto, including 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 term. Includes expenditure for instruction, support services, other elementary/secondary programs, and non elementary/secondary programs. Excludes payments made by states on behalf of school districts and transfers by some school districts into their own retirement system.

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

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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 rights of individuals to benefits from school system employee-retirement funds. [**_19H, _21F, _31F, _41F, _61V, _66V**]

DEBT OUTSTANDING. All debt obligations remaining unpaid at the end of the fiscal year. [**_41F**]

DEPENDENT LEA. A local education agency 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. Expenditure 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 perquisites or other payments in-kind.

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

FEDERAL REVENUE—DIRECT. Aid from project grants for programs such as Impact Aid (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—IDEA. Revenues awarded under the Individuals with Disabilities Act (PL 91-230). Includes formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part D. These project grants are reported in Federal Revenue—Direct. [**C15**]

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

Appendix B—Glossary

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Vocational Programs. Revenues from the Carl D. Perkins Vocational Education Act (PL 101-332). Included revenues from State Basic and Tech-Prep formula grants. [C19]

Other Federal Aid Distributed by the State. Includes revenues from other formula grant programs distributed through state governments, such as mathematics, science, and professional development under Title II-A and B, safe and drug-free schools under Title IV-A, Title VI grants, and the Adult Education Act (Part B). [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. Expenditure 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]

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].

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

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

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

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

LONG-TERM DEBT. Debt payable more than 1 year after the date of issue.

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

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

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

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

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

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

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

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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 expenditure that are included in the reported amount for instruction when the charter school students are not included in the student count. See ‘Special Items’ in the User’s Guide. [V92]

PROPERTY TAXES. See ‘Local Revenue-Property Taxes.’

PUBLIC SCHOOL SYSTEMS. Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, special, and vocational/technical education. Dependent school systems are classified by the Census Bureau as 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 and Basic Skills Programs. Revenues for “at risk” or other economically disadvantaged students including migratory children. Also includes monies from state programs directed toward the attainment of basic skills and categorical education excellence and quality education programs which provide more than staff enhancements, such as materials, resource centers, and equipment. [C06]

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

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

Staff Improvement Programs. Revenues for programs designed to improve the quantity and quality of school system staff. Examples include programs for additional teacher units, teacher benefits such as

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retirement and social security contributions paid directly to the school system, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, and salaries for specific types of instructional and support staff. [C04]

Transportation Programs. Payments for various state transportation aid programs such as those that compensate the school system for part of its transportation expense and those 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, C10, C13]

Nonspecified. 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 2000). 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. Expenditure for business support, central support, and other support services. Business support services include payments for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Central support services include planning, research, development, and evaluation services. They also include information services, staff services (recruitment, staff accounting, non-instructional in-service training, staff health services), and data processing services. [V90]

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

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

Operation and Maintenance. Expenditure 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. [V40]

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

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

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School Administration. Expenditure for the office of the principal services. [E09]

Nonspecified Support Services. Expenditure 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 expenditure 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

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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.

Note regarding Charter School data: Data users should use caution when using charter school data. The quality and/or detail of charter school data in some states is not comparable to regular school district data.

Alabama

State Abbreviation: AL

Alaska

State Abbreviation: AK

Notes:

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

Arizona

State Abbreviation: AZ

Notes:

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

Arkansas

State Abbreviation: AR

Notes:

-State expenditures made on behalf of the public school systems are reported in the data.
 -A 1/2-cent sales tax collected by the state to reimburse local governments for a tax credit is reported as NCES local revenue (C24) and included in the local revenue subtotal.

California

State Abbreviation: CA

Notes:

-State expenditures made on behalf of the public school systems are reported in the data.
 -Expenditures for support services cannot be isolated by function in some districts.
 -For five districts in 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.

Table C-1. California School Districts Combined Financial Data for the F-33 Survey: 2001-02

School District	NCESID	Enrollment	Year
Alhambra (combined district)	0601910	19,669	2002
Alhambra City Elementary	0601910	11,581	2002
Alhambra City High	0601930	8,088	2002
Modesto (combined district)	0625130	34,149	2002
Modesto City Elementary	0625130	19,158	2002
Modesto City High	0625150	14,991	2002
Petaluma (combined district)	0630230	7,918	2002
Petaluma City Elementary	0630230	2,558	2002
Petaluma City High	0630250	5,360	2002

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**Table C-1. California School Districts Combined Financial Data for the F-33 Survey:
2001–02—Continued**

School District	NCESID	Enrollment	Year
Santa Cruz (combined district)	0635590	7,998	2002
Santa Cruz City Elementary	0635590	2,752	2002
Santa Cruz City High	0635600	5,246	2002
Santa Rosa (combined district)	0635810	17,645	2002
Santa Rosa Elementary	0635810	4,863	2002
Santa Rosa High	0635830	12,782	2002

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 2002, (sdf021c).

Colorado

State Abbreviation: CO

Connecticut

State Abbreviation: CT

Notes:

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

Delaware

State Abbreviation: DE

Notes:

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

District of Columbia

State Abbreviation: DC

Notes:

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

Florida

State Abbreviation: FL

Notes:

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

Georgia

State Abbreviation: GA

Notes:

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

Hawaii

State Abbreviation: HI

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Idaho

State Abbreviation: ID

Notes:

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

Illinois

State Abbreviation: IL

Notes:

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

Indiana

State Abbreviation: IN

Notes:

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

Iowa

State Abbreviation: IA

Kansas

State Abbreviation: KS

Notes:

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

Kentucky

State Abbreviation: KY

Notes:

- State expenditures made on behalf of the public school systems are reported in the data.
- Because adult education cannot be isolated in expenditure data, instruction and support services data may be slightly inflated.

Louisiana

State Abbreviation: LA

Maine

State Abbreviation: ME

Notes:

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

Maryland

State Abbreviation: MD

Notes:

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

Massachusetts

State Abbreviation: MA

Notes:

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

Appendix C—State Notes
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Michigan

State Abbreviation: MI

Minnesota

State Abbreviation: MN

Notes:

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

Mississippi

State Abbreviation: MS

Notes:

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

-Payments to other school systems (Q11) cannot be isolated in the Mississippi financial reporting system.

These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.

Missouri

State Abbreviation: MO

Notes:

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

Montana

State Abbreviation: MT

Nebraska

State Abbreviation: NE

Nevada

State Abbreviation: NV

Notes:

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

New Hampshire

State Abbreviation: NH

Notes:

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

New Jersey

State Abbreviation: NJ

Notes:

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

New Mexico

State Abbreviation: NM

Notes:

-Payments to other school systems (Q11) cannot be isolated in the New Mexico financial reporting system.

These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.

Appendix C—State Notes
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

New York

State Abbreviation: NY

Notes:

-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 released by the Census Bureau after 1997.

North Carolina

State Abbreviation: NC

Notes:

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

North Dakota

State Abbreviation: ND

Ohio

State Abbreviation: OH

Oklahoma

State Abbreviation: OK

Notes:

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

Oregon

State Abbreviation: OR

Pennsylvania

State Abbreviation: PA

- Payments to Charter Schools (V92) was changed to 0 for all charter school districts in Pennsylvania. The amounts are included in Instruction expenditures (TCURINST).

Rhode Island

State Abbreviation: RI

Notes:

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

South Carolina

State Abbreviation: SC

Notes:

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

South Dakota

State Abbreviation: SD

Notes:

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

Appendix C—State Notes
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Tennessee

State Abbreviation: TN

Texas

State Abbreviation: TX

Notes:

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

Utah

State Abbreviation: UT

Notes:

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

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

Vermont

State Abbreviation: VT

Virginia

State Abbreviation: VA

Notes:

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

Washington

State Abbreviation: WA

Notes:

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

West Virginia

State Abbreviation: WV

Notes:

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

Wisconsin

State Abbreviation: WI

Notes:

-Receipts from the School Tax Program are reported as NCES local revenue (C24) and included in the local revenue subtotal.

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

Wyoming

State Abbreviation: WY

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02

School Level Code				
SCHLEV	Frequency	Percent	Cumulative frequency	Cumulative percent
01 Elementary School System Only	3,411	21.0	3,411	21.0
02 Secondary School System Only	686	4.2	4,097	25.2
03 Elementary-Secondary School System	10,891	67.0	14,988	92.2
05 Vocational or Special Education School System	254	1.6	15,242	93.8
06 Nonoperating School System	247	1.5	15,489	95.3
07 Educational Service Agency	707	4.4	16,196	99.7
Missing	62	0.4	16,258	100.0

Agency Charter Code				
AGCHRT	Frequency	Percent	Cumulative frequency	Cumulative percent
1 All associated schools are charter schools	1,001	6.2	1,001	6.2
2 All associated schools are charter and non-charter schools	442	2.7	1,443	8.9
3 All associated schools are non-charter schools	14,192	87.3	15,635	96.2
N Not applicable or code could not be determined	623	3.8	16,258	100.0

Year				
YEAR	Frequency	Percent	Cumulative frequency	Cumulative percent
02	16,258	100.0	16,258	100.0

CCD Agency Nonfiscal File Match				
CCDNF	Frequency	Percent	Cumulative frequency	Cumulative percent
0 Record does not match CCD LEA Universe Survey	214	1.3	213	1.3
1 Record matches CCD LEA Universe Survey	16,044	98.7	16,258	100.0

Census Fiscal File Match				
CENFILE	Frequency	Percent	Cumulative frequency	Cumulative percent
0 Does not match Census fiscal file	859	5.3	859	5.3
1 Matches Census fiscal file	15,399	94.7	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

Low Grade Span (School Univ)				
GSLO	Frequency	Percent	Cumulative Frequency	Cumulative Percent
PK PreKindergarten Students	8,702	53.5	8,702	53.5
KG Kindergarten Students	5,605	34.5	14,307	88.0
01 1st Grade Students	74	0.5	14,381	88.5
02 2nd Grade Students	7	0.0	14,388	88.5
03 3rd Grade Students	11	0.1	14,399	88.6
04 4th Grade Students	17	0.1	14,416	88.7
05 5th Grade Students	33	0.2	14,449	88.9
06 6th Grade Students	98	0.6	14,547	89.5
07 7th Grade Students	155	1.0	14,702	90.4
08 8th Grade Students	23	0.1	14,725	90.6
09 9th Grade Students	633	4.0	15,358	94.6
10 10th Grade Students	15	0.1	15,373	94.7
11 11th Grade Students	7	0.0	15,380	94.7
12 12th Grade Students	3	0.0	15,383	94.7
UG Students in Ungraded Classes	106	0.7	15,489	95.4
00 No students	548	3.4	16,037	98.7
N Data are not Applicable	7	0.0	16,044	98.8
Missing	214	1.3	16,258	100.1

High Grade Span (School Univ)				
GSHI	Frequency	Percent	Cumulative frequency	Cumulative percent
PK PreKindergarten Students	37	0.2	37	0.2
KG Kindergarten Students	3	0.0	40	0.2
01 1st Grade Students	3	0.0	43	0.3
02 2nd Grade Students	7	0.0	50	0.3
03 3rd Grade Students	14	0.1	64	0.4
04 4th Grade Students	41	0.3	105	0.6
05 5th Grade Students	85	0.5	190	1.2
06 6th Grade Students	573	3.5	763	4.7
07 7th Grade Students	63	0.4	826	5.1
08 8th Grade Students	2,611	16.1	3,437	21.1
09 9th Grade Students	46	0.3	3,483	21.4
10 10th Grade Students	22	0.1	3,505	21.6
11 11th Grade Students	28	0.2	3,533	21.7
12 12th Grade Students	11,850	72.9	15,383	94.6
UG Students in Ungraded Classes	106	0.7	15,489	95.3
00 No students	548	3.4	16,037	98.6
N Data are not Applicable	7	0.0	16,044	98.7
Missing	214	1.3	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

<u>Flag</u>	<u>Description</u>
R	As reported by the state.
A	Adjustment by the analyst.
S	Adjustments to include data for state payments made on behalf of the school systems.
N	Not applicable—A value was not expected. (For example, a dependent school system would report no taxes. An independent school district would report no ‘parent government contribution.’) Not applicable is reported as ‘-2’ on the data file.

Flag - Fall Membership

<u>FL_V33</u>	<u>Frequency</u>	<u>Percent</u>	<u>Cumulative frequency</u>	<u>Cumulative percent</u>
A	65	0.4	65	0.4
R	16,193	99.6	16,258	100.0

Flag - Fed Rev - Thru State - Title I

<u>FL_C14</u>	<u>Frequency</u>	<u>Percent</u>	<u>Cumulative frequency</u>	<u>Cumulative percent</u>
A	1	0.0	1	0.0
R	16,257	100.0	16,258	100.0

Flag - Fed Rev - Thru State - Children With Disabilities- Idea

<u>FL_C15</u>	<u>Frequency</u>	<u>Percent</u>	<u>Cumulative frequency</u>	<u>Cumulative percent</u>
R	16,258	100.0	16,258	100.0

Flag - Fed Rev - Thru State - Eisenhower Math And Science

<u>FL_C16</u>	<u>Frequency</u>	<u>Percent</u>	<u>Cumulative frequency</u>	<u>Cumulative percent</u>
R	16,258	100.0	16,258	100.0

Flag - Fed Rev - Thru State - Drug Free Schools

<u>FL_C17</u>	<u>Frequency</u>	<u>Percent</u>	<u>Cumulative frequency</u>	<u>Cumulative percent</u>
R	16,258	100.0	16,258	100.0

Flag - Fed Rev - Thru State - Title VI

<u>FL_C18</u>	<u>Frequency</u>	<u>Percent</u>	<u>Cumulative frequency</u>	<u>Cumulative percent</u>
R	16,258	100.0	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

Flag - Fed Rev - Thru State - Vocational Education				
FL_C19	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	16,256	100.0	16,258	100.0

Flag - Fed Rev - Thru State - Other				
FL_C20	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - Fed Rev - Thru State - Child Nutrition Act				
FL_C25	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	16,256	100.0	16,258	100.0

Flag - Fed Rev - Nonspecified				
FL_C36	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - Fed Rev - Direct - Impact Aid				
FL_B10	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - Fed Rev - Direct - Bilingual Education				
FL_B11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - Fed Rev - Direct - Indian Education				
FL_B12	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - Fed Rev - Direct - Other				
FL_B13	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

Flag - State Rev - General Formula Assistance				
FL_C01	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	16,256	100.0	16,258	100.0

Flag - State Rev - Staff Improvement Programs				
FL_C04	Frequency	Percent	Cumulative frequency	Cumulative percent
A	10	0.1	10	0.1
R	16,248	99.9	16,258	100

Flag - State Rev - Special Education Programs				
FL_C05	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - State Rev - Compensatory and Basic Skills Programs				
FL_C06	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - State Rev - Bilingual Education Program				
FL_C07	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - State Rev - Gifted and Talented Programs				
FL_C08	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - State Rev - Vocational Education Programs				
FL_C09	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - State Rev - School Lunch Programs				
FL_C10	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

Flag - State Rev - Capital Outlay and Debt Services Programs				
FL_C11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - State Rev - Transportation Programs				
FL_C12	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - State Rev - Other Programs				
FL_C13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	11	0.1	11	0.1
R	16,247	99.9	16,258	100.0

Flag - State Rev - Nonspecified				
FL_C35	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - State Rev On Behalf - Employee Benefits				
FL_C38	Frequency	Percent	Cumulative frequency	Cumulative percent
R	11,673	71.8	11,673	71.8
S	4,585	28.2	16,258	100.0

Flag - State Rev On Behalf - Not Employee Benefits				
FL_C39	Frequency	Percent	Cumulative frequency	Cumulative percent
R	13,525	83.2	13,525	83.2
S	2,733	16.8	16,258	100.0

Flag - Local Rev - Parent Government Contributions (Dependent School Systems)				
FL_T02	Frequency	Percent	Cumulative frequency	Cumulative percent
N	14,816	91.1	14,816	91.1
R	1,442	8.9	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

Flag - Local Rev - Property Taxes				
FL_T06	Frequency	Percent	Cumulative frequency	Cumulative percent
A	311	1.9	311	1.9
N	2,301	14.2	2,612	16.1
R	13,646	83.9	16,258	100.0

Flag - Local Rev - General Sales Taxes				
FL_T09	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
N	2,301	14.2	2,303	14.2
R	13,955	85.8	16,258	100.0

Flag - Local Rev - Public Utility Taxes				
FL_T15	Frequency	Percent	Cumulative frequency	Cumulative percent
N	2,301	14.2	2,301	14.2
R	13,957	85.9	16,258	100.0

Flag - Local Rev - Individual And Corporate Income Taxes				
FL_T40	Frequency	Percent	Cumulative frequency	Cumulative percent
N	2,301	14.2	2,301	14.2
R	13,957	85.9	16,258	100.0

Flag - Local Rev - All Other Taxes				
FL_T99	Frequency	Percent	Cumulative frequency	Cumulative percent
N	2,301	14.2	2,301	14.2
R	13,957	85.9	16,258	100.0

Flag - Local Rev - From Other School Systems				
FL_D11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	16,255	100.0	16,258	100.0

Flag - Local Rev - From Cities And Counties				
FL_D23	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	16,250	100.0	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

Flag - Local Rev - Tuition Fees From Pupils and Parents				
FL_A07	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0
 Flag - Local Rev - Transportation Fees From Pupils and Parents				
FL_A08	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0
 Flag - Local Rev - School Lunch				
FL_A09	Frequency	Percent	Cumulative frequency	Cumulative percent
A	9	0.1	9	0.1
R	16,249	100.0	16,258	100.0
 Flag - Local Rev - Textbook Sales and Rentals				
FL_A11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0
 Flag - Local Rev - Student Activity Receipts				
FL_A13	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0
 Flag - Local Rev - Student Fees, Nonspecified				
FL_A15	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0
 Flag - Local Rev - Other Sales and Services				
FL_A20	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0
 Flag - Local Rev - Interest Earnings				
FL_U22	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	16,257	100.0	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

Flag - Local Rev - Miscellaneous

FL_U97	Frequency	Percent	Cumulative frequency	Cumulative percent
A	21	0.1	21	0.1
R	16,237	99.9	16,258	100.0

Flag - Nces Local Revenue, Census State Revenue

FL_C24	Frequency	Percent	Cumulative frequency	Cumulative percent
A	310	1.9	310	1.9
R	15,948	98.1	16,258	100.0

Flag - Current Exp - Instruction

FL_E13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	9,585	59.0	9,587	59.0
S	6,671	41.0	16,258	100.0

Flag - Payments to Private Schools

FL_V91	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	16,257	100.0	16,258	100

Flag - Payments To Public Charter Schools

FL_V92	Frequency	Percent	Cumulative frequency	Cumulative percent
A	62	0.4	62	0.4
R	16,196	99.6	16,258	100.0

Flag - Current Exp - Support Services Pupils

FL_E17	Frequency	Percent	Cumulative frequency	Cumulative percent
A	6	0.0	6	0.0
R	10,752	66.1	10,758	66.2
S	5,500	33.8	16,258	100.0

Flag - Current Exp - Support Services Instructional Staff

FL_E07	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	0.0	4	0.0
R	11,016	67.8	11,020	67.8
S	5,238	32.2	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

**Flag - Current Exp - Support Services
General Administration**

FL_E08	Frequency	Percent	Cumulative frequency	Cumulative percent
A	11	0.1	11	0.1
R	10,925	67.2	10,936	67.3
S	5,322	32.7	16,258	100.0

**Flag - Current Exp - Support Services
School Administration**

FL_E09	Frequency	Percent	Cumulative frequency	Cumulative percent
A	17	0.1	17	0.1
R	10,607	65.2	10,624	65.4
S	5,634	34.7	16,258	100.0

**Flag - Current Exp - Support Services
Operation and Maintenance of Plant**

FL_V40	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	11,789	72.5	11,791	72.5
S	4,467	27.5	16,258	100.0

**Flag - Current Exp - Support Services
Student Transportation**

FL_V45	Frequency	Percent	Cumulative frequency	Cumulative percent
A	28	0.2	28	0.2
R	12,201	75.1	12,229	75.2
S	4,029	24.8	16,258	100.0

**Flag - Current Exp - Support Services
Business/Central/Other**

FL_V90	Frequency	Percent	Cumulative frequency	Cumulative percent
A	36	0.2	36	0.2
R	12,318	75.8	12,354	76.0
S	3,904	24.0	16,258	100.0

Flag - Current Exp - Support Services Nonspecified

FL_V85	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,203	99.7	16,203	99.7
S	55	0.3	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

Flag - Current Exp - Food Services				
FL_E11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	12	0.1	12	0.1
R	14,250	87.7	14,262	87.7
S	1,996	12.3	16,258	100.0

Flag - Current Exp - Enterprise Operations				
FL_V60	Frequency	Percent	Cumulative frequency	Cumulative percent
A	7	0.0	7	0.0
R	16,251	100.0	16,258	100.0

Flag - Current Exp - Other Elsec				
FL_V65	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	16,257	100.0	16,258	100.0

Flag - Non-Elsec Exp - Community Services				
FL_V70	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - Non-Elsec Exp - Adult Education				
FL_V75	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - Non-Elsec Exp - Other				
FL_V80	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - Capital Outlay - Construction				
FL_F12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	29	0.2	29	0.2
R	16,229	99.8	16,258	100.0

Flag - Capital Outlay - Land and Existing Structures				
FL_G15	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	16,256	100.0	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

Flag - Capital Outlay - Instructional Equipment				
FL_K09	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,031	98.6	16,031	98.6
S	227	1.4	16,258	100.0

Flag - Capital Outlay - Other Equipment				
FL_K10	Frequency	Percent	Cumulative frequency	Cumulative percent
A	7	0.0	7	0.0
R	16,188	99.6	16,195	99.6
S	63	0.4	16,258	100.0

Flag - Capital Outlay - Nonspecified Equipment				
FL_K11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - Payments To State Governments				
FL_L12	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - Payments To Local Governments				
FL_M12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	16,256	100.0	16,258	100.0

Flag - Payments To Other School Systems				
FL_Q11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	16,258	100.0	16,258	100.0

Flag - Interest On Debt				
FL_I86	Frequency	Percent	Cumulative frequency	Cumulative percent
A	309	1.9	309	1.9
R	15,949	98.1	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

Flag - Total Salaries				
FL_Z32	Frequency	Percent	Cumulative frequency	Cumulative percent
A	49	0.3	49	0.3
R	16,209	99.7	16,258	100.0

Flag - Salaries - Instruction				
FL_Z33	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	16,255	100.0	16,258	100.0

Flag - Salaries - Support Services Pupils				
FL_V11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	7	0.0	7	0.0
R	16,251	100.0	16,258	100.0

Flag - Salaries - Support Services Instructional Staff				
FL_V13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	16,253	100.0	16,258	100.0

Flag - Salaries - Support Services General Administration				
FL_V15	Frequency	Percent	Cumulative frequency	Cumulative percent
A	16	0.1	16	0.1
R	16,242	99.9	16,258	100.0

Flag - Salaries - Support Services School Administration				
FL_V17	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	16,253	100.0	16,258	100.0

Flag - Salaries - Support Services Operation and Maintenance of Plant				
FL_V21	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	16,256	100.0	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

Flag - Salaries - Support Services Student Transportation				
FL_V23	Frequency	Percent	Cumulative frequency	Cumulative percent
A	14	0.1	14	0.1
R	16,244	99.9	16,258	100.0

Flag - Salaries - Support Services Business/Central/Other				
FL_V37	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	16,250	100.0	16,258	100.0

Flag - Salaries - Food Service				
FL_V29	Frequency	Percent	Cumulative frequency	Cumulative percent
A	9	0.1	9	0.1
R	16,249	99.9	16,258	100.0

Flag - Total Employee Benefits				
FL_Z34	Frequency	Percent	Cumulative frequency	Cumulative percent
A	27	0.2	27	0.2
R	9,573	58.9	9,600	59.1
S	6,658	41.0	16,258	100.0

Flag - Empl Benefits - Instruction				
FL_V10	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	9,788	60.2	9,791	60.2
S	6,467	39.8	16,258	100.0

Flag - Empl Benefits - Support Services Pupils				
FL_V12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	10,897	67.0	10,902	67.1
S	5,356	32.9	16,258	100.0

Flag - Empl Benefits - Support Services Instructional Staff				
FL_V14	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	11,012	67.7	11,020	67.8
S	5,238	32.2	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

Flag - Empl Benefits - Support Services General Administration				
FL_V16	Frequency	Percent	Cumulative frequency	Cumulative percent
A	19	0.1	19	0.1
R	10,917	67.2	10,936	67.3
S	5,322	32.7	16,258	100.0

Flag - Empl Benefits - Support Services School Administration				
FL_V18	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	10,616	65.3	10,624	65.4
S	5,634	34.7	16,258	100.0

Flag - Empl Benefits - Support Services Operation and Maintenance of Plant				
FL_V22	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	11,789	72.5	11,791	72.5
S	4,467	27.5	16,258	100.0

Flag - Empl Benefits - Support Services Student Transportation				
FL_V24	Frequency	Percent	Cumulative frequency	Cumulative percent
A	7	0.0	7	0.0
R	16,251	100.0	16,258	100.0

Flag - Empl Benefits - Support Services Business/Central/Other				
FL_V38	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	12,517	77.0	12,525	77.0
S	3,733	23.0	16,258	100.0

Flag - Empl Benefits - Food Services				
FL_V30	Frequency	Percent	Cumulative frequency	Cumulative percent
A	11	0.1	11	0.1
R	14,251	87.7	14,262	87.7
S	1,996	12.3	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

Flag - Empl Benefits - Enterprise Operations				
FL_V32	Frequency	Percent	Cumulative frequency	Cumulative percent
A	7	0.0	7	0.0
R	16,251	100.0	16,258	100.0

Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year				
FL_19H	Frequency	Percent	Cumulative frequency	Cumulative percent
A	234	1.4	234	1.4
R	16,024	98.6	16,258	100.0

Flag - Long Term Debt - Issued During Fiscal Year				
FL_21F	Frequency	Percent	Cumulative frequency	Cumulative percent
A	89	0.6	89	0.6
R	16,169	99.5	16,258	100.0

Flag - Long Term Debt - Retired During Fiscal Year				
FL_31F	Frequency	Percent	Cumulative frequency	Cumulative percent
A	80	0.5	80	0.5
R	16,178	99.5	16,258	100.0

Flag - Long Term Debt - Outstanding at End of Fiscal Year				
FL_41F	Frequency	Percent	Cumulative frequency	Cumulative percent
A	342	2.1	342	2.1
R	15,916	97.9	16,258	100.0

Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year				
FL_61V	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	0.0	4	0.0
R	16,254	100.0	16,258	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-1. Frequencies of categorical variables: 2001–02—Continued

Flag - Short Term Debt - Outstanding at End of Fiscal Year				
FL_66V	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	0.2	4	0.2
R	16,254	100.0	16,258	100.0

Flag - Assets - Sinking Fund				
FL_W01	Frequency	Percent	Cumulative frequency	Cumulative percent
A	28	0.2	28	0.2
N	1,442	8.9	1,470	9.0
R	14,788	91.0	16,258	100.0

Flag - Assets - Bond Fund				
FL_W31	Frequency	Percent	Cumulative frequency	Cumulative percent
A	104	0.6	104	0.6
N	1,442	8.9	1,546	9.5
R	14,712	90.5	16,258	100.0

Flag - Assets - Other Funds				
FL_W61	Frequency	Percent	Cumulative frequency	Cumulative percent
A	97	0.6	97	0.6
N	1,442	8.9	1,539	9.5
R	14,719	90.5	16,258	100.0

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

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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-2. Count of districts with zero and non-zero values for revenues, by type of revenue and state: 2001–02

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	16,228	30	15,656	602	16,131	127	16,079	179
Alabama	128	0	128	0	128	0	128	0
Alaska	53	0	53	0	53	0	53	0
Arizona	487	0	417	70	485	2	444	43
Arkansas	326	0	326	0	326	0	326	0
California	1,092	0	1,063	29	1,078	14	1,092	0
Colorado	199	0	197	2	198	1	199	0
Connecticut	189	0	187	2	187	2	188	1
Delaware	30	1	30	1	28	3	28	3
District of Columbia	1	0	1	0	0	1	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	196	0	196	0	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	114	0	111	3	114	0	114	0
Illinois	1,033	1	1,014	20	1,019	15	1,032	2
Indiana	317	0	315	2	316	1	317	0
Iowa	386	0	386	0	386	0	386	0
Kansas	303	0	303	0	303	0	303	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	293	0	256	37	291	2	291	2
Maryland	24	0	24	0	24	0	24	0
Massachusetts	365	19	326	58	365	19	329	55
Michigan	798	0	773	25	797	1	794	4
Minnesota	483	1	468	16	442	42	477	7
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	0	524	0	524	0	524	0
Montana	473	0	445	28	473	0	472	1
Nebraska	552	0	423	129	549	3	552	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	176	0	173	3	176	0	176	0
New Jersey	660	0	630	30	660	0	656	4
New Mexico	89	0	89	0	89	0	89	0
New York	702	0	696	6	701	1	702	0
North Carolina	211	0	208	3	211	0	211	0
North Dakota	248	0	239	9	243	5	248	0
Ohio	804	1	792	13	804	1	793	12
Oklahoma	572	0	572	0	572	0	572	0
Oregon	219	0	214	5	219	0	219	0
Pennsylvania	682	7	663	26	675	14	679	10
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	96	0	94	2	96	0	96	0
South Dakota	176	0	174	2	176	0	176	0
Tennessee	138	0	138	0	138	0	138	0
Texas	1,239	0	1,223	16	1,239	0	1,205	34
Utah	40	0	40	0	40	0	40	0
Vermont	332	0	272	60	332	0	331	1
Virginia	134	0	133	1	134	0	134	0
Washington	296	0	293	3	296	0	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	429	1	430	0	430	0
Wyoming	48	0	48	0	48	0	48	0

SOURCE: 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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-3. Count of districts with zero and non-zero values for current elementary/secondary expenditures, by type of expenditures and state: 2001-02

State	Total Current Instruction Expenditures		Total Support Services Expenditures		Total Other Current Expenditures		Total Current Elementary/Secondary Expenditures	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
Total	16,028	230	16,188	70	14,390	1,868	16,210	48
Alabama	128	0	128	0	128	0	128	0
Alaska	53	0	53	0	49	4	53	0
Arizona	480	7	487	0	268	219	487	0
Arkansas	326	0	326	0	314	12	326	0
California	1,073	19	1,085	7	990	102	1,090	2
Colorado	195	4	199	0	182	17	199	0
Connecticut	179	10	179	10	167	22	181	8
Delaware	29	2	30	1	22	9	30	1
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	195	1	196	0	185	11	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	114	0	114	0	110	4	114	0
Illinois	1,020	14	1,029	5	914	120	1,033	1
Indiana	316	1	317	0	295	22	317	0
Iowa	386	0	386	0	379	7	386	0
Kansas	303	0	303	0	303	0	303	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	268	25	293	0	219	74	293	0
Maryland	24	0	24	0	24	0	24	0
Massachusetts	329	55	365	19	320	64	366	18
Michigan	798	0	797	1	668	130	798	0
Minnesota	465	19	481	3	389	95	483	1
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	0	524	0	523	1	524	0
Montana	470	3	473	0	323	150	473	0
Nebraska	548	4	551	1	367	185	552	0
Nevada	17	0	17	0	16	1	17	0
New Hampshire	173	3	176	0	153	23	176	0
New Jersey	654	6	660	0	603	57	660	0
New Mexico	89	0	89	0	89	0	89	0
New York	701	1	701	1	673	29	701	1
North Carolina	211	0	211	0	193	18	211	0
North Dakota	243	5	248	0	204	44	248	0
Ohio	794	11	802	3	717	88	805	0
Oklahoma	572	0	572	0	569	3	572	0
Oregon	217	2	219	0	187	32	219	0
Pennsylvania	678	11	682	7	579	110	682	7
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	96	0	96	0	89	7	96	0
South Dakota	175	1	176	0	169	7	176	0
Tennessee	138	0	138	0	134	4	138	0
Texas	1,237	2	1,239	0	1,168	71	1,239	0
Utah	40	0	40	0	40	0	40	0
Vermont	311	21	322	10	219	113	325	7
Virginia	132	2	133	1	131	3	133	1
Washington	296	0	296	0	290	6	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	429	1	429	1	426	4	429	1
Wyoming	48	0	48	0	48	0	48	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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

**Table D-4. Count of districts with zero and non-zero values for expenditures or membership,
by type of expenditures and state: 2001–02**

State	Total Expenditures		Total Non-Elementary/ Secondary Expenditures		Total Capital Outlay Expenditures		Membership	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
Total	16,243	15	9,485	6,773	15,169	1,089	15,104	1,154
Alabama	128	0	128	0	128	0	128	0
Alaska	53	0	50	3	53	0	53	0
Arizona	487	0	195	292	238	249	464	23
Arkansas	326	0	110	216	325	1	311	15
California	1,092	0	656	436	1,064	28	1,024	68
Colorado	199	0	88	111	196	3	178	21
Connecticut	185	4	149	40	182	7	182	7
Delaware	30	1	19	12	27	4	28	3
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	65	2	67	0	67	0
Georgia	196	0	102	94	196	0	180	16
Hawaii	1	0	1	0	1	0	1	0
Idaho	114	0	44	70	113	1	114	0
Illinois	1,033	1	484	550	1,019	15	891	143
Indiana	317	0	280	37	316	1	292	25
Iowa	386	0	175	211	386	0	371	15
Kansas	303	0	74	229	302	1	303	0
Kentucky	176	0	168	8	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	293	0	157	136	239	54	227	66
Maryland	24	0	24	0	24	0	24	0
Massachusetts	383	1	164	220	336	48	329	55
Michigan	798	0	511	287	742	56	735	63
Minnesota	483	1	366	118	471	13	408	76
Mississippi	152	0	105	47	152	0	152	0
Missouri	524	0	520	4	524	0	522	2
Montana	473	0	191	282	362	111	444	29
Nebraska	552	0	51	501	439	113	526	26
Nevada	17	0	15	2	17	0	17	0
New Hampshire	176	0	42	134	164	12	162	14
New Jersey	660	0	409	251	649	11	616	44
New Mexico	89	0	72	17	89	0	89	0
New York	702	0	661	41	699	3	701	1
North Carolina	211	0	112	99	189	22	210	1
North Dakota	248	0	44	204	236	12	218	30
Ohio	805	0	558	247	790	15	694	111
Oklahoma	572	0	369	203	552	20	543	29
Oregon	219	0	107	112	213	6	197	22
Pennsylvania	682	7	563	126	671	18	576	113
Rhode Island	36	0	28	8	36	0	36	0
South Carolina	96	0	90	6	95	1	85	11
South Dakota	176	0	73	103	172	4	173	3
Tennessee	138	0	125	13	138	0	137	1
Texas	1,239	0	604	635	1,037	202	1,216	23
Utah	40	0	40	0	40	0	40	0
Vermont	332	0	39	293	281	51	240	92
Virginia	134	0	117	17	133	1	132	2
Washington	296	0	155	141	293	3	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	232	198	427	3	426	4
Wyoming	48	0	31	17	48	0	48	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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-5. Minimum, maximum and mean of districts' local revenues, by state: 2001–02

State	Number of districts	Minimum	Maximum	Mean
Total	16,258	\$0	\$4,688,776,000	\$11,660,487
Alabama	128	968,000	117,420,000	12,571,492
Alaska	53	30,000	125,930,000	6,700,509
Arizona	487	0	214,030,000	5,687,844
Arkansas	326	146,000	108,751,000	3,347,460
California	1,092	1,000	1,376,145,000	17,067,152
Colorado	199	2,000	375,821,000	15,328,638
Connecticut	189	0	158,913,000	20,439,095
Delaware	31	0	62,862,000	10,965,290
District of Columbia	1	996,612,000	996,612,000	996,612,000
Florida	67	1,463,000	1,178,787,000	122,930,716
Georgia	196	379,000	573,540,000	29,467,821
Hawaii	1	35,222,000	35,222,000	35,222,000
Idaho	114	4,000	101,359,000	4,374,684
Illinois	1,034	0	1,709,553,000	10,909,533
Indiana	317	96,000	166,332,000	13,577,262
Iowa	386	22,000	140,750,000	5,092,435
Kansas	303	211,000	120,396,000	4,154,917
Kentucky	176	265,000	355,300,000	7,902,938
Louisiana	66	1,579,000	216,441,000	30,688,485
Maine	293	0	55,536,000	3,572,345
Maryland	24	9,992,000	1,296,832,000	198,732,375
Massachusetts	384	0	541,364,000	15,456,539
Michigan	798	0	236,230,000	7,014,492
Minnesota	484	0	200,334,000	5,981,477
Mississippi	152	486,000	84,122,000	6,257,526
Missouri	524	171,000	252,251,000	8,167,821
Montana	473	0	23,963,000	977,712
Nebraska	552	1,000	202,362,000	2,625,511
Nevada	17	679,000	1,171,878,000	95,912,765
New Hampshire	176	7,000	43,091,000	4,875,472
New Jersey	660	0	123,072,000	15,190,388
New Mexico	89	65,000	111,678,000	3,960,213
New York	702	254,000	4,688,776,000	23,224,620
North Carolina	211	6,000	376,464,000	14,323,431
North Dakota	248	21,000	66,466,000	1,743,613
Ohio	805	0	323,835,000	10,938,867
Oklahoma	572	33,000	138,442,000	2,669,044
Oregon	219	9,000	227,961,000	7,830,160
Pennsylvania	689	0	674,462,000	15,727,354
Rhode Island	36	1,744,000	91,322,000	23,912,444
South Carolina	96	704,000	219,423,000	23,701,042
South Dakota	176	87,000	84,318,000	2,600,330
Tennessee	138	424,000	428,759,000	19,497,928
Texas	1,239	0	1,075,202,000	13,684,774
Utah	40	438,000	157,743,000	23,658,000
Vermont	332	0	18,021,000	1,663,009
Virginia	134	440,000	1,207,219,000	39,457,963
Washington	296	6,000	215,485,000	8,159,611
West Virginia	55	1,533,000	100,859,000	12,812,745
Wisconsin	430	392,000	296,691,000	8,514,172
Wyoming	48	423,000	59,234,000	8,118,667

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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-6. Minimum, maximum and mean of districts' state revenues, by state: 2001–02

State	Number of districts	Minimum	Maximum	Mean
Total	16,258	\$0	\$6,295,425,000	\$12,648,973
Alabama	128	3,228,000	254,951,000	23,523,305
Alaska	53	405,000	223,822,000	14,592,792
Arizona	487	0	231,326,000	6,427,801
Arkansas	326	253,000	97,445,000	5,295,202
California	1,092	0	4,332,563,000	28,393,147
Colorado	199	0	284,648,000	12,363,482
Connecticut	189	0	239,925,000	13,259,196
Delaware	31	0	108,719,000	25,229,839
District of Columbia	1	0	0	0
Florida	67	2,516,000	1,421,378,000	127,505,537
Georgia	196	578,000	480,243,000	32,457,704
Hawaii	1	1,684,226,000	1,684,226,000	1,684,226,000
Idaho	114	64,000	95,257,000	8,745,053
Illinois	1,034	0	1,476,936,000	6,156,489
Indiana	317	0	248,773,000	14,027,539
Iowa	386	161,000	146,072,000	5,056,166
Kansas	303	284,000	235,906,000	7,531,327
Kentucky	176	796,000	342,366,000	15,590,239
Louisiana	66	4,702,000	235,260,000	38,425,924
Maine	293	0	23,828,000	2,913,860
Maryland	24	8,954,000	595,446,000	130,573,958
Massachusetts	384	0	331,604,000	12,192,023
Michigan	798	0	1,200,905,000	14,044,554
Minnesota	484	0	354,621,000	10,025,244
Mississippi	152	845,000	90,270,000	10,788,368
Missouri	524	85,000	191,406,000	5,021,113
Montana	473	2,000	31,174,000	1,172,008
Nebraska	552	0	141,274,000	1,593,853
Nevada	17	195,000	494,257,000	48,253,824
New Hampshire	176	27,000	72,986,000	5,361,318
New Jersey	660	1,000	583,553,000	11,217,253
New Mexico	89	1,011,000	482,443,000	20,803,326
New York	702	0	6,295,425,000	24,700,120
North Carolina	211	7,000	471,426,000	28,308,493
North Dakota	248	0	28,676,000	1,222,903
Ohio	805	0	339,917,000	9,865,689
Oklahoma	572	50,000	142,212,000	4,101,203
Oregon	219	86,000	218,426,000	12,157,986
Pennsylvania	689	0	924,052,000	9,646,049
Rhode Island	36	426,000	188,962,000	18,788,083
South Carolina	96	46,000	226,455,000	29,765,594
South Dakota	176	5,000	39,696,000	1,966,398
Tennessee	138	1,003,000	301,209,000	18,439,514
Texas	1,239	6,000	343,098,000	10,650,417
Utah	40	1,574,000	235,626,000	42,075,250
Vermont	332	6,000	26,056,000	2,307,886
Virginia	134	1,605,000	335,293,000	29,868,261
Washington	296	57,000	240,434,000	17,550,547
West Virginia	55	5,426,000	129,697,000	26,382,291
Wisconsin	430	11,000	666,433,000	10,496,544
Wyoming	48	127,000	75,277,000	9,240,104

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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-7. Minimum, maximum and mean of districts' federal revenues, by state: 2001–02

State	Number of districts	Minimum	Maximum	Mean
Total	16,258	\$0	\$1,177,300,000	\$2,023,018
Alabama	128	478,000	56,610,000	3,972,070
Alaska	53	79,000	44,904,000	4,702,302
Arizona	487	0	42,846,000	1,350,860
Arkansas	326	58,000	20,924,000	1,015,997
California	1,092	0	691,623,000	4,656,054
Colorado	199	0	59,511,000	1,702,794
Connecticut	189	0	37,636,000	1,570,349
Delaware	31	0	14,765,000	2,851,290
District of Columbia	1	141,514,000	141,514,000	141,514,000
Florida	67	1,325,000	285,116,000	26,305,373
Georgia	196	173,000	63,498,000	4,616,577
Hawaii	1	170,152,000	170,152,000	170,152,000
Idaho	114	0	11,158,000	1,234,149
Illinois	1,034	0	554,750,000	1,390,993
Indiana	317	0	43,977,000	1,650,886
Iowa	386	33,000	26,416,000	709,474
Kansas	303	32,000	44,006,000	931,726
Kentucky	176	76,000	73,012,000	2,762,563
Louisiana	66	962,000	93,007,000	10,116,470
Maine	293	0	8,792,000	483,027
Maryland	24	3,289,000	150,514,000	21,971,292
Massachusetts	384	0	80,067,000	1,562,599
Michigan	798	0	234,843,000	1,573,343
Minnesota	484	0	52,544,000	873,483
Mississippi	152	265,000	29,655,000	2,885,414
Missouri	524	6,000	66,406,000	1,039,200
Montana	473	0	9,554,000	321,309
Nebraska	552	0	37,553,000	361,241
Nevada	17	86,000	95,268,000	9,047,882
New Hampshire	176	0	10,332,000	485,477
New Jersey	660	0	59,472,000	1,104,874
New Mexico	89	40,000	52,626,000	4,013,899
New York	702	0	1,177,300,000	3,145,684
North Carolina	211	0	52,404,000	3,733,256
North Dakota	248	0	9,240,000	447,835
Ohio	805	0	90,073,000	1,245,816
Oklahoma	572	5,000	47,159,000	870,339
Oregon	219	0	49,072,000	1,804,995
Pennsylvania	689	0	252,091,000	1,899,623
Rhode Island	36	43,000	30,780,000	2,680,222
South Carolina	96	0	33,456,000	5,147,990
South Dakota	176	0	12,815,000	722,330
Tennessee	138	151,000	98,381,000	3,989,051
Texas	1,239	0	176,985,000	2,420,210
Utah	40	224,000	33,463,000	6,001,350
Vermont	332	0	4,989,000	207,286
Virginia	134	0	55,140,000	4,660,500
Washington	296	0	43,671,000	2,163,466
West Virginia	55	669,000	24,707,000	4,691,145
Wisconsin	430	0	133,628,000	1,046,898
Wyoming	48	78,000	8,379,000	1,572,875

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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-8. Minimum, maximum and mean of districts' total revenues, by state: 2001–02

State	Number of districts	Minimum	Maximum	Mean
Total	16,258	\$0	\$12,161,501,000	\$26,332,478
Alabama	128	5,148,000	428,981,000	40,066,867
Alaska	53	540,000	394,656,000	25,995,604
Arizona	487	1,000	473,428,000	13,466,505
Arkansas	326	802,000	227,120,000	9,658,660
California	1,092	5,000	6,400,331,000	50,116,353
Colorado	199	43,000	686,950,000	29,394,915
Connecticut	189	64,000	348,286,000	35,268,640
Delaware	31	0	186,346,000	39,046,419
District of Columbia	1	1,138,126,000	1,138,126,000	1,138,126,000
Florida	67	7,737,000	2,885,281,000	276,741,627
Georgia	196	1,943,000	1,071,049,000	66,542,102
Hawaii	1	1,889,600,000	1,889,600,000	1,889,600,000
Idaho	114	87,000	200,599,000	14,353,886
Illinois	1,034	0	3,741,239,000	18,457,015
Indiana	317	96,000	459,082,000	29,255,688
Iowa	386	1,049,000	313,238,000	10,858,075
Kansas	303	750,000	393,330,000	12,617,970
Kentucky	176	1,402,000	770,678,000	26,255,739
Louisiana	66	9,574,000	521,121,000	79,230,879
Maine	293	1,000	88,156,000	6,969,232
Maryland	24	28,325,000	1,666,013,000	351,277,625
Massachusetts	384	0	953,035,000	29,211,161
Michigan	798	94,000	1,671,978,000	22,632,390
Minnesota	484	0	607,499,000	16,880,205
Mississippi	152	2,143,000	204,047,000	19,931,309
Missouri	524	467,000	510,063,000	14,228,134
Montana	473	2,000	60,681,000	2,471,030
Nebraska	552	5,000	381,189,000	4,580,605
Nevada	17	1,544,000	1,761,403,000	153,214,471
New Hampshire	176	58,000	126,409,000	10,722,267
New Jersey	660	70,000	754,851,000	27,512,515
New Mexico	89	1,335,000	646,747,000	28,777,438
New York	702	297,000	12,161,501,000	51,070,423
North Carolina	211	126,000	900,294,000	46,365,180
North Dakota	248	47,000	100,943,000	3,414,351
Ohio	805	0	687,146,000	22,050,373
Oklahoma	572	346,000	309,722,000	7,640,586
Oregon	219	96,000	495,459,000	21,793,142
Pennsylvania	689	0	1,850,605,000	27,273,026
Rhode Island	36	3,259,000	308,922,000	45,380,750
South Carolina	96	750,000	476,973,000	58,614,625
South Dakota	176	146,000	136,360,000	5,289,057
Tennessee	138	1,799,000	828,349,000	41,926,493
Texas	1,239	20,000	1,595,285,000	26,755,401
Utah	40	2,848,000	416,941,000	71,734,600
Vermont	332	16,000	40,018,000	4,178,181
Virginia	134	3,201,000	1,597,652,000	73,986,724
Washington	296	67,000	499,590,000	27,873,625
West Virginia	55	8,818,000	255,263,000	43,886,182
Wisconsin	430	795,000	1,096,752,000	20,057,614
Wyoming	48	1,861,000	105,571,000	18,931,646

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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-9. Minimum, maximum and mean of districts' current expenditures for instruction, by state: 2001–02

State	Number of districts	Minimum	Maximum	Mean
Total	16,258	\$0	\$9,145,953,000	\$13,875,647
Alabama	128	2,673,000	230,745,000	21,255,742
Alaska	53	251,000	233,712,000	14,098,547
Arizona	487	0	232,979,000	5,760,099
Arkansas	326	251,000	114,569,000	5,208,270
California	1,092	0	3,557,890,000	26,184,210
Colorado	199	0	349,189,000	14,891,487
Connecticut	189	0	201,163,000	18,939,899
Delaware	31	0	126,565,000	21,306,484
District of Columbia	1	452,905,000	452,905,000	452,905,000
Florida	67	3,250,000	1,464,910,000	131,063,164
Georgia	196	0	530,257,000	35,176,474
Hawaii	1	815,123,000	815,123,000	815,123,000
Idaho	114	65,000	117,269,000	7,916,912
Illinois	1,034	0	2,069,464,000	9,578,776
Indiana	317	0	213,226,000	14,466,991
Iowa	386	77,000	163,923,000	5,466,005
Kansas	303	268,000	195,954,000	6,465,139
Kentucky	176	645,000	427,162,000	14,766,460
Louisiana	66	4,650,000	291,321,000	43,675,955
Maine	293	0	52,434,000	4,029,696
Maryland	24	14,928,000	875,453,000	186,783,708
Massachusetts	384	0	519,105,000	16,292,052
Michigan	798	43,000	850,662,000	10,532,391
Minnesota	484	0	332,662,000	8,603,777
Mississippi	152	873,000	103,034,000	10,438,559
Missouri	524	156,000	228,404,000	7,445,926
Montana	473	0	38,815,000	1,399,641
Nebraska	552	0	181,556,000	2,425,183
Nevada	17	617,000	878,631,000	79,039,353
New Hampshire	176	0	79,456,000	5,951,648
New Jersey	660	0	362,499,000	14,223,714
New Mexico	89	408,000	324,348,000	13,564,573
New York	702	0	9,145,953,000	33,091,328
North Carolina	211	32,000	474,849,000	25,583,341
North Dakota	248	0	50,434,000	1,756,577
Ohio	805	0	394,859,000	10,616,632
Oklahoma	572	165,000	146,018,000	3,835,194
Oregon	219	0	265,582,000	11,304,553
Pennsylvania	689	0	794,278,000	14,186,817
Rhode Island	36	2,294,000	159,328,000	26,782,472
South Carolina	96	472,000	230,694,000	29,501,104
South Dakota	176	0	71,120,000	2,760,489
Tennessee	138	1,025,000	467,885,000	25,207,275
Texas	1,239	0	865,956,000	13,705,651
Utah	40	1,117,000	222,557,000	38,440,700
Vermont	332	0	24,322,000	1,892,163
Virginia	134	0	908,769,000	40,102,246
Washington	296	90,000	243,137,000	14,129,274
West Virginia	55	4,656,000	138,165,000	24,483,655
Wisconsin	430	0	568,408,000	10,797,409
Wyoming	48	979,000	62,951,000	9,663,313

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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-10. Minimum, maximum and mean of districts' current expenditures for support services, by state: 2001–02

State	Number of districts	Minimum	Maximum	Mean
Total	16,258	\$0	\$2,665,481,000	\$7,733,987
Alabama	128	1,593,000	116,334,000	11,051,516
Alaska	53	247,000	140,704,000	9,153,283
Arizona	487	1,000	152,313,000	4,064,963
Arkansas	326	223,000	77,334,000	2,792,782
California	1,092	0	1,723,760,000	14,256,932
Colorado	199	48,000	312,353,000	9,885,764
Connecticut	189	0	107,981,000	9,813,968
Delaware	31	0	68,197,000	11,677,871
District of Columbia	1	431,693,000	431,693,000	431,693,000
Florida	67	2,899,000	881,638,000	83,424,299
Georgia	196	936,000	254,628,000	17,049,000
Hawaii	1	457,784,000	457,784,000	457,784,000
Idaho	114	29,000	67,023,000	4,403,246
Illinois	1,034	0	1,118,363,000	5,827,002
Indiana	317	27,000	151,537,000	8,360,864
Iowa	386	226,000	80,043,000	3,058,570
Kansas	303	288,000	141,457,000	3,944,749
Kentucky	176	440,000	290,212,000	8,092,460
Louisiana	66	3,220,000	150,692,000	23,280,258
Maine	293	1,000	25,944,000	1,872,191
Maryland	24	9,791,000	430,534,000	102,895,208
Massachusetts	384	0	317,629,000	8,480,672
Michigan	798	0	626,046,000	7,321,769
Minnesota	484	0	174,074,000	4,338,459
Mississippi	152	735,000	67,839,000	5,760,770
Missouri	524	116,000	199,932,000	4,246,084
Montana	473	3,000	18,807,000	764,801
Nebraska	552	0	119,621,000	1,209,643
Nevada	17	714,000	499,247,000	44,214,588
New Hampshire	176	8,000	30,340,000	2,977,136
New Jersey	660	23,000	314,385,000	9,131,921
New Mexico	89	569,000	196,394,000	9,231,663
New York	702	0	2,665,481,000	13,412,765
North Carolina	211	43,000	232,292,000	12,671,445
North Dakota	248	8,000	22,172,000	904,661
Ohio	805	0	267,045,000	7,129,234
Oklahoma	572	89,000	115,694,000	2,516,720
Oregon	219	14,000	161,079,000	7,293,667
Pennsylvania	689	0	543,441,000	8,028,234
Rhode Island	36	773,000	101,645,000	13,455,472
South Carolina	96	307,000	121,625,000	16,883,333
South Dakota	176	5,000	40,767,000	1,585,591
Tennessee	138	381,000	270,406,000	11,773,254
Texas	1,239	56,000	546,035,000	7,853,646
Utah	40	900,000	96,443,000	17,122,500
Vermont	332	0	12,037,000	982,807
Virginia	134	0	517,917,000	22,417,321
Washington	296	53,000	165,821,000	8,211,274
West Virginia	55	2,671,000	68,898,000	12,911,364
Wisconsin	430	0	341,166,000	6,048,995
Wyoming	48	504,000	33,155,000	5,684,083

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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-11. Minimum, maximum and mean of districts' other current expenditures, by state: 2001–02

State	Number of districts	Minimum	Maximum	Mean
Total	16,258	\$0	\$395,773,000	\$926,566
Alabama	128	387,000	26,048,000	2,406,445
Alaska	53	0	10,781,000	805,264
Arizona	487	0	21,075,000	534,920
Arkansas	326	0	7,537,000	439,819
California	1,092	0	250,088,000	1,595,191
Colorado	199	0	19,211,000	884,216
Connecticut	189	0	12,002,000	1,095,862
Delaware	31	0	5,155,000	1,265,129
District of Columbia	1	27,834,000	27,834,000	27,834,000
Florida	67	353,000	120,829,000	11,514,299
Georgia	196	0	37,689,000	2,851,138
Hawaii	1	75,474,000	75,474,000	75,474,000
Idaho	114	0	6,825,000	558,430
Illinois	1,034	0	158,644,000	525,634
Indiana	317	0	12,488,000	954,845
Iowa	386	0	13,769,000	671,492
Kansas	303	26,000	13,438,000	532,215
Kentucky	176	57,000	30,222,000	1,282,153
Louisiana	66	562,000	28,986,000	4,660,409
Maine	293	0	1,858,000	200,662
Maryland	24	1,231,000	63,626,000	15,396,708
Massachusetts	384	0	33,967,000	794,326
Michigan	798	0	41,432,000	549,444
Minnesota	484	0	17,960,000	581,581
Mississippi	152	110,000	12,843,000	1,229,967
Missouri	524	0	17,666,000	532,095
Montana	473	0	3,458,000	89,877
Nebraska	552	0	13,680,000	189,438
Nevada	17	0	46,200,000	4,154,353
New Hampshire	176	0	4,237,000	297,063
New Jersey	660	0	24,148,000	666,720
New Mexico	89	32,000	22,416,000	1,190,685
New York	702	0	395,773,000	1,238,746
North Carolina	211	0	39,159,000	2,261,725
North Dakota	248	0	3,668,000	212,698
Ohio	805	0	26,915,000	640,954
Oklahoma	572	0	18,173,000	445,953
Oregon	219	0	13,245,000	644,443
Pennsylvania	689	0	70,074,000	850,974
Rhode Island	36	21,000	9,665,000	1,120,722
South Carolina	96	0	23,853,000	2,667,542
South Dakota	176	0	5,719,000	218,420
Tennessee	138	0	44,265,000	1,943,246
Texas	1,239	0	71,656,000	1,089,006
Utah	40	72,000	22,027,000	3,276,775
Vermont	332	0	1,418,000	83,940
Virginia	134	0	50,735,000	2,543,836
Washington	296	0	14,313,000	1,165,821
West Virginia	55	433,000	13,999,000	2,350,309
Wisconsin	430	0	31,766,000	612,505
Wyoming	48	63,000	3,329,000	523,979

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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-12. Minimum, maximum and mean of districts' total current expenditures, by state: 2001–02

State	Number of districts	Minimum	Maximum	Mean
Total	16,258	\$0	\$12,207,207,000	\$22,536,201
Alabama	128	4,673,000	373,127,000	34,713,703
Alaska	53	498,000	385,197,000	24,057,094
Arizona	487	2,000	386,544,000	10,359,982
Arkansas	326	509,000	199,440,000	8,440,871
California	1,092	0	5,531,738,000	42,036,333
Colorado	199	48,000	679,090,000	25,661,467
Connecticut	189	0	319,502,000	29,849,730
Delaware	31	0	199,072,000	34,249,484
District of Columbia	1	912,432,000	912,432,000	912,432,000
Florida	67	6,502,000	2,467,377,000	226,001,761
Georgia	196	1,783,000	817,324,000	55,076,612
Hawaii	1	1,348,381,000	1,348,381,000	1,348,381,000
Idaho	114	96,000	191,117,000	12,878,588
Illinois	1,034	0	3,346,471,000	15,931,412
Indiana	317	30,000	377,251,000	23,782,700
Iowa	386	580,000	257,735,000	9,196,067
Kansas	303	596,000	350,849,000	10,942,102
Kentucky	176	1,284,000	747,596,000	24,141,074
Louisiana	66	8,432,000	470,999,000	71,616,621
Maine	293	1,000	80,236,000	6,102,549
Maryland	24	25,950,000	1,369,613,000	305,075,625
Massachusetts	384	0	870,701,000	25,567,049
Michigan	798	60,000	1,518,140,000	18,403,604
Minnesota	484	0	524,696,000	13,523,816
Mississippi	152	2,061,000	183,716,000	17,429,296
Missouri	524	329,000	446,002,000	12,224,105
Montana	473	5,000	57,622,000	2,254,319
Nebraska	552	4,000	314,857,000	3,824,264
Nevada	17	1,368,000	1,424,078,000	127,408,294
New Hampshire	176	8,000	114,033,000	9,225,847
New Jersey	660	23,000	701,032,000	24,022,355
New Mexico	89	1,034,000	543,158,000	23,986,921
New York	702	0	12,207,207,000	47,742,839
North Carolina	211	122,000	744,155,000	40,516,512
North Dakota	248	18,000	76,274,000	2,873,935
Ohio	805	55,000	688,819,000	18,386,820
Oklahoma	572	294,000	276,171,000	6,797,867
Oregon	219	14,000	439,906,000	19,242,662
Pennsylvania	689	0	1,407,793,000	23,066,025
Rhode Island	36	3,117,000	270,638,000	41,358,667
South Carolina	96	784,000	376,172,000	49,051,979
South Dakota	176	11,000	117,606,000	4,564,500
Tennessee	138	1,567,000	782,556,000	38,923,775
Texas	1,239	169,000	1,483,647,000	22,648,303
Utah	40	2,089,000	333,045,000	58,839,975
Vermont	332	0	37,777,000	2,958,910
Virginia	134	0	1,477,421,000	65,063,403
Washington	296	148,000	423,271,000	23,506,368
West Virginia	55	8,111,000	221,062,000	39,745,327
Wisconsin	430	0	941,340,000	17,458,909
Wyoming	48	1,635,000	99,435,000	15,871,375

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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-13. Minimum, maximum and mean of districts' capital outlays, by state: 2001–02

State	Number of districts	Minimum	Maximum	Mean
Total	16,258	\$0	\$1,855,797,000	\$3,259,920
Alabama	128	37,000	59,768,000	3,876,141
Alaska	53	12,000	84,126,000	4,064,321
Arizona	487	0	56,050,000	1,986,039
Arkansas	326	0	17,457,000	734,245
California	1,092	0	881,825,000	6,408,903
Colorado	199	0	107,324,000	3,916,156
Connecticut	189	0	52,593,000	2,878,926
Delaware	31	0	21,020,000	5,107,065
District of Columbia	1	218,894,000	218,894,000	218,894,000
Florida	67	401,000	381,218,000	44,774,836
Georgia	196	7,000	155,206,000	8,466,214
Hawaii	1	42,115,000	42,115,000	42,115,000
Idaho	114	0	31,276,000	1,504,982
Illinois	1,034	0	427,044,000	2,801,854
Indiana	317	0	49,535,000	2,762,174
Iowa	386	10,000	35,690,000	1,190,109
Kansas	303	0	23,106,000	764,455
Kentucky	176	13,000	17,553,000	830,784
Louisiana	66	108,000	45,158,000	6,712,152
Maine	293	0	10,342,000	478,130
Maryland	24	791,000	188,128,000	39,211,792
Massachusetts	384	0	77,133,000	3,006,003
Michigan	798	0	333,885,000	2,955,185
Minnesota	484	0	86,196,000	2,690,432
Mississippi	152	3,000	34,666,000	1,970,224
Missouri	524	2,000	63,722,000	1,581,550
Montana	473	0	7,596,000	148,939
Nebraska	552	0	74,189,000	662,022
Nevada	17	22,000	508,449,000	35,580,824
New Hampshire	176	0	45,481,000	1,061,534
New Jersey	660	0	36,200,000	2,139,136
New Mexico	89	46,000	86,929,000	4,218,494
New York	702	0	1,855,797,000	6,855,150
North Carolina	211	0	189,088,000	5,395,427
North Dakota	248	0	10,900,000	231,726
Ohio	805	0	42,067,000	2,655,020
Oklahoma	572	0	70,108,000	597,497
Oregon	219	0	66,080,000	2,543,685
Pennsylvania	689	0	141,936,000	3,296,466
Rhode Island	36	25,000	2,835,000	750,083
South Carolina	96	0	109,334,000	9,964,708
South Dakota	176	0	14,401,000	848,716
Tennessee	138	5,000	133,245,000	5,526,043
Texas	1,239	0	321,398,000	4,358,185
Utah	40	209,000	60,519,000	10,660,875
Vermont	332	0	8,161,000	197,762
Virginia	134	0	223,091,000	8,411,828
Washington	296	0	137,383,000	3,503,834
West Virginia	55	303,000	24,609,000	3,537,164
Wisconsin	430	0	76,206,000	2,007,251
Wyoming	48	119,000	10,647,000	1,928,125

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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

**Table D-14. Minimum, maximum and mean of districts' non-elementary/secondary expenditures, by state:
2001–02**

State	Number of districts	Minimum	Maximum	Mean
Total	16,258	\$0	\$181,238,000	\$321,633
Alabama	128	15,000	8,832,000	866,594
Alaska	53	0	1,333,000	149,472
Arizona	487	0	3,731,000	81,947
Arkansas	326	0	2,201,000	66,383
California	1,092	0	181,238,000	1,044,382
Colorado	199	0	15,082,000	249,176
Connecticut	189	0	4,562,000	186,312
Delaware	31	0	3,015,000	389,839
District of Columbia	1	14,358,000	14,358,000	14,358,000
Florida	67	0	108,408,000	7,069,970
Georgia	196	0	19,639,000	292,306
Hawaii	1	46,141,000	46,141,000	46,141,000
Idaho	114	0	1,813,000	36,842
Illinois	1,034	0	68,116,000	135,005
Indiana	317	0	5,543,000	199,028
Iowa	386	0	4,631,000	48,972
Kansas	303	0	853,000	16,977
Kentucky	176	0	2,367,000	291,830
Louisiana	66	4,000	4,690,000	334,091
Maine	293	0	1,996,000	65,863
Maryland	24	6,000	5,077,000	944,750
Massachusetts	384	0	6,240,000	121,672
Michigan	798	0	31,227,000	531,107
Minnesota	484	0	24,718,000	656,304
Mississippi	152	0	2,036,000	62,855
Missouri	524	0	13,194,000	292,607
Montana	473	0	715,000	11,342
Nebraska	552	0	1,282,000	5,411
Nevada	17	0	8,505,000	989,000
New Hampshire	176	0	938,000	29,977
New Jersey	660	0	6,670,000	264,630
New Mexico	89	0	4,166,000	205,461
New York	702	0	143,159,000	456,370
North Carolina	211	0	7,659,000	234,133
North Dakota	248	0	1,727,000	23,282
Ohio	805	0	14,715,000	339,580
Oklahoma	572	0	27,268,000	333,350
Oregon	219	0	11,777,000	138,685
Pennsylvania	689	0	59,848,000	253,595
Rhode Island	36	0	2,961,000	439,639
South Carolina	96	0	5,460,000	616,292
South Dakota	176	0	1,043,000	23,818
Tennessee	138	0	4,688,000	437,522
Texas	1,239	0	22,812,000	199,800
Utah	40	24,000	14,407,000	1,737,525
Vermont	332	0	524,000	11,500
Virginia	134	0	14,116,000	436,440
Washington	296	0	6,031,000	127,179
West Virginia	55	3,000	9,954,000	613,655
Wisconsin	430	0	22,440,000	143,681
Wyoming	48	0	847,000	48,688

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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-15. Minimum, maximum and mean of districts' total expenditures, by state: 2001–02

State	Number of districts	Minimum	Maximum	Mean
Total	16,258	\$0	\$14,503,641,000	\$27,324,330
Alabama	128	5,202,000	447,067,000	40,217,352
Alaska	53	513,000	482,528,000	28,742,019
Arizona	487	2,000	447,424,000	12,984,472
Arkansas	326	698,000	226,118,000	9,472,856
California	1,092	4,000	6,686,318,000	51,707,166
Colorado	199	48,000	802,661,000	31,342,422
Connecticut	189	0	347,815,000	34,365,529
Delaware	31	0	214,986,000	41,120,452
District of Columbia	1	1,145,684,000	1,145,684,000	1,145,684,000
Florida	67	7,180,000	2,930,784,000	284,344,015
Georgia	196	1,858,000	1,008,202,000	64,746,648
Hawaii	1	1,436,637,000	1,436,637,000	1,436,637,000
Idaho	114	96,000	200,068,000	14,725,096
Illinois	1,034	0	3,989,543,000	19,886,848
Indiana	317	43,000	447,727,000	29,505,038
Iowa	386	970,000	314,695,000	11,446,212
Kansas	303	662,000	382,821,000	12,180,908
Kentucky	176	1,330,000	773,265,000	25,804,943
Louisiana	66	9,432,000	532,903,000	80,276,773
Maine	293	1,000	84,721,000	7,020,553
Maryland	24	28,186,000	1,605,083,000	357,018,583
Massachusetts	384	0	958,827,000	29,968,297
Michigan	798	75,000	1,919,787,000	23,672,598
Minnesota	484	0	661,446,000	18,220,089
Mississippi	152	2,132,000	218,370,000	19,908,625
Missouri	524	460,000	537,099,000	14,574,282
Montana	473	5,000	59,481,000	2,460,803
Nebraska	552	8,000	394,624,000	4,643,159
Nevada	17	1,415,000	2,048,404,000	172,106,059
New Hampshire	176	65,000	141,802,000	11,113,903
New Jersey	660	72,000	752,093,000	27,678,891
New Mexico	89	1,351,000	639,404,000	28,814,337
New York	702	177,000	14,503,641,000	56,552,167
North Carolina	211	122,000	984,394,000	47,380,668
North Dakota	248	52,000	89,627,000	3,381,718
Ohio	805	93,000	766,012,000	22,068,412
Oklahoma	572	294,000	352,958,000	7,811,091
Oregon	219	117,000	468,504,000	22,742,388
Pennsylvania	689	0	1,987,020,000	29,356,853
Rhode Island	36	3,272,000	295,784,000	44,446,861
South Carolina	96	784,000	499,840,000	61,431,896
South Dakota	176	114,000	138,284,000	5,622,114
Tennessee	138	1,804,000	925,389,000	46,111,283
Texas	1,239	169,000	1,884,168,000	29,048,508
Utah	40	2,488,000	402,585,000	73,207,900
Vermont	332	10,000	39,165,000	4,195,684
Virginia	134	2,994,000	1,714,514,000	76,188,037
Washington	296	153,000	565,568,000	28,252,216
West Virginia	55	8,951,000	257,066,000	44,133,018
Wisconsin	430	751,000	1,071,771,000	20,613,874
Wyoming	48	1,838,000	102,592,000	18,095,979

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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-16. Minimum, maximum and mean of continuous variables: 2001–02

Variable	Label	N	Minimum	Maximum	Mean
V33	Fall Membership	16,258	0	1,049,831	2,911
C14	Fed Rev - Thru State - Title I	16,258	0	396,099,000	515,471
C15	Fed Rev - Thru State - Children With Disabilities	16,258	0	122,021,000	364,419
C16	Fed Rev - Thru State - Eisenhower Math A	16,258	0	13,257,000	17,815
C17	Fed Rev - Thru State - Drug Free Schools	16,258	0	19,105,000	23,827
C18	Fed Rev - Thru State - Title VI	16,258	0	10,748,000	52,717
C19	Fed Rev - Thru State - Vocational Education	16,258	0	25,486,000	42,187
C20	Fed Rev - Thru State - Other	16,258	0	163,540,000	293,584
C25	Fed Rev - Thru State - Child Nutrition Act	16,258	0	253,524,000	437,005
C36	Fed Rev - Nonspecified	16,258	0	165,380,000	58,426
B10	Fed Rev - Direct - Impact Aid	16,258	0	40,638,000	67,395
B11	Fed Rev - Direct - Bilingual Education	16,258	0	17,260,000	10,328
B12	Fed Rev - Direct - Indian Education	16,258	0	1,355,000	5,028
B13	Fed Rev - Direct - Other	16,258	0	176,288,000	134,819
C01	State Rev - General Formula Assistance	16,258	0	4,007,947,000	8,728,608
C04	State Rev - Staff Improvement Programs	16,258	0	67,056,000	186,493
C05	State Rev - Special Education Programs	16,258	0	937,765,000	814,071
C06	State Rev - Compensatory And Basic Skill	16,258	0	224,063,000	275,191
C07	State Rev - Bilingual Education Programs	16,258	0	117,704,000	33,705
C08	State Rev - Gifted And Talented Programs	16,258	0	93,522,000	31,811
C09	State Rev - Vocational Education Program	16,258	0	44,493,000	57,641
C10	State Rev - School Lunch Programs	16,258	0	20,007,000	24,144
C11	State Rev - Capital Outlay And Debt Serv	16,258	0	100,033,000	420,628
C12	State Rev - Transportation Programs	16,258	0	82,067,000	217,904
C13	State Rev - Other Programs	16,258	0	1,259,174,000	1,276,806
C35	State Rev - Nonspecified	16,258	0	525,006,000	161,192
C38	State Rev On Behalf - Employee Benefits	16,258	0	103,202,000	383,801
C39	State Rev On Behalf - Not Employee Benef	16,258	0	20,682,000	36,979
T02	Local Rev - Parent Government Contributi	1,442	0	4,598,512,000	21,111,775
T06	Local Rev - Property Taxes	13,957	0	1,479,968,000	8,315,398
T09	Local Rev - General Sales Taxes	13,957	0	146,305,000	175,604
T15	Local Rev - Public Utility Taxes	13,957	0	14,170,000	14,447
T40	Local Rev - Individual And Corporate Inc	13,957	0	91,586,000	82,920
T99	Local Rev - All Other Taxes	13,957	0	85,941,000	69,561
D11	Local Rev - From Other School Systems	16,258	0	155,349,000	428,013
D23	Local Rev - From Cities and Counties	16,258	0	304,016,000	267,725
A07	Local Rev - Tuition Fees From Pupils And	16,258	0	11,375,000	52,829
A08	Local Rev - Transportation Fees From Pup	16,258	0	13,719,000	5,783
A09	Local Rev - School Lunch	16,258	0	35,139,000	367,422
A11	Local Rev - Textbook Sales And Rentals	16,258	0	1,945,000	10,545
A13	Local Rev - Student Activity Receipts	16,258	0	77,151,000	158,682
A15	Local Rev - Student Fees, Nonspecified	16,258	0	7,296,000	6,406
A20	Local Rev - Other Sales And Services	16,258	0	42,903,000	57,969
U22	Local Rev - Interest Earnings	16,258	0	98,687,000	256,962
U97	Local Rev - Miscellaneous	16,258	0	158,133,000	576,474
C24	Nces Local Revenue, Census State Revenue	16,258	0	558,224,000	166,600
E13	Current Exp - Instruction	16,258	0	9,145,953,000	13,875,647
V91	Payments To Private Schools	16,258	0	306,146,000	96,055
V92	Payments To Public Charter Schools	16,258	0	26,779,000	32,990
E17	Current Exp - Support Services - Pupils	16,258	0	275,918,000	1,135,253
E07	Current Exp - Support Services - Instruc	16,258	0	400,943,000	1,057,080
E08	Current Exp - Support Services - General	16,258	0	167,626,000	456,184
E09	Current Exp - Support Services - School	16,258	0	403,199,000	1,258,382
V40	Current Exp - Support Services - Operation	16,258	0	971,256,000	2,115,547
V45	Current Exp - Support Services - Student	16,258	0	592,267,000	933,793
V90	Current Exp - Support Services - Business	16,258	0	356,810,000	753,324
V85	Current Exp - Support Services Nonspecific	16,258	0	27,251,000	24,425
E11	Current Exp - Food Services	16,258	0	395,773,000	873,996

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

Table D-16. Minimum, maximum and mean of continuous variables: 2001–02—Continued

Variable	Label	N	Minimum	Maximum	Mean
V60	Current Exp - Enterprise Operations	16,258	0	29,452,000	47,460
V65	Current Exp - Other Elsec	16,258	0	7,287,000	5,110
V70	Non-Elsec Exp - Community Services	16,258	0	62,580,000	165,060
V75	Non-Elsec Exp - Adult Education	16,258	0	159,781,000	136,623
V80	Non-Elsec Exp - Other	16,258	0	14,407,000	19,951
F12	Capital Outlay - Construction	16,258	0	1,754,814,000	2,444,186
G15	Capital Outlay - Land And Existing Struc	16,258	0	450,395,000	255,763
K09	Capital Outlay - Instructional Equipment	16,258	0	59,641,000	177,509
K10	Capital Outlay - Other Equipment	16,258	0	128,782,000	350,696
K11	Capital Outlay - Nonspecified Equipment	16,258	0	20,020,000	31,765
L12	Payments To State Governments	16,258	0	96,443,000	58,631
M12	Payments To Local Governments	16,258	0	25,133,000	46,147
Q11	Payments To Other School Systems	16,258	0	323,967,000	476,436
I86	Interest On Debt	16,258	0	167,023,000	625,362
Z32	Total Salaries	16,258	0	7,290,466,000	14,616,915
Z33	Salaries - Instruction	16,258	0	6,024,246,000	9,910,366
V11	Salaries - Support Services - Pupils	16,258	0	205,046,000	808,492
V13	Salaries - Support Services - Instructio	16,258	0	265,396,000	646,835
V15	Salaries - Support Services - General Ad	16,258	0	86,809,000	217,070
V17	Salaries - Support Services - School Adm	16,258	0	318,158,000	944,345
V21	Salaries - Support Services - Operation	16,258	0	416,134,000	857,309
V23	Salaries - Support Services - Student Tr	16,258	0	70,544,000	353,008
V37	Salaries - Support Services - Business/C	16,258	0	103,672,000	357,684
V29	Salaries - Food Service	16,258	0	188,717,000	318,316
Z34	Total Employee Benefits	16,258	0	2,194,238,000	3,849,827
V10	Empl Benefits - Instruction	16,258	0	1,922,182,000	2,569,177
V12	Empl Benefits - Support Services - Pupil	16,258	0	59,613,000	201,800
V14	Empl Benefits - Support Services - Instr	16,258	0	79,119,000	162,197
V16	Empl Benefits - Support Services - Gener	16,258	0	23,177,000	63,031
V18	Empl Benefits - Support Services - Schoo	16,258	0	84,946,000	242,995
V22	Empl Benefits - Support Services - Opera	16,258	0	111,105,000	249,000
V24	Empl Benefits - Support Services - Stude	16,258	0	22,314,000	106,351
V38	Empl Benefits - Support Services - Busin	16,258	0	28,701,000	108,502
V30	Empl Benefits - Food Services	16,258	0	29,239,000	90,542
V32	Empl Benefits - Enterprise Operations	16,258	0	1,388,000	1,692
_19H	Long Term Debt - Outstanding At Beginnin	16,258	0	8,025,617,000	12,142,067
_21F	Long Term Debt - Issued During Fiscal Ye	16,258	0	889,635,000	2,510,780
_31F	Long Term Debt - Retired During Fiscal Y	16,258	0	148,850,000	1,152,917
_41F	Long Term Debt - Outstanding At End Of F	16,258	0	7,987,467,000	13,498,129
_61V	Short Term Debt - Outstanding At Beginn	16,258	0	175,000,000	364,963
_66V	Short Term Debt - Outstanding At End Of	16,258	0	197,948,000	440,505
W01	Assets - Sinking Fund	14,816	0	439,490,000	581,866
W31	Assets - Bond Fund	14,816	0	719,085,000	2,838,946
W61	Assets - Other Funds	14,816	0	1,883,546,000	4,731,286

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 2002, (sdf021c).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 2001–02, FY 2002

RETURN TO

FAX to ESES Branch at 301-457-1540

**2002 CENSUS OF GOVERNMENTS
SURVEY OF LOCAL GOVERNMENT FINANCES
School Systems**

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

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

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

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

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

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

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

CONTINUE WITH PART II ON PAGE 3 

Part II CURRENT OPERATION EXPENDITURE – All amounts paid excluding internal transfers and amounts reported in parts III, IV3–6, VIA3, and IX6–14.			
Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	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
Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
Section C – NONELEMENTARY-SECONDARY PROGRAMS			V70
12. Community services (3300)			
13. Adult education			V75
14. Other			V80
Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B			V91
15. Payments to private schools (object 563)			
16. Payments to public charter schools			V92
Part III CAPITAL OUTLAY EXPENDITURES			Amount <i>Omit cents</i>
1. Construction (object code 450)			F12
2. Land and existing structures (object codes 710, 720)			G15
3. Instructional equipment (object code 730, function 1000)			K09
4. All other equipment (object code 730, functions 2000, 3000, 4000)			K10
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY			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 

Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY - Continued		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	
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C38	
1. For employee benefits			
2. All other (textbooks, school bus purchase, etc.)		C39	
Part VI DEBT		19H	
Section A - LONG TERM - Term of more than one year			
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	
Section B - SHORT TERM - Term of one year or less		61V	
1. Outstanding at beginning of fiscal year			
2. Outstanding at end of fiscal year		66V	
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP - October 2001		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 2001		V33	
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		
4. State revenue, nonspecified	C35		
5. Federal revenue, nonspecified	C36		
6. State payment on behalf of the LEA, instruction employee benefits	J13		
7. State payment on behalf of the LEA, pupil support services employee benefits	J17		
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07		
9. State payment on behalf of the LEA, general administration employee benefits	J08		

CONTINUE WITH PART IX ON PAGE 5 

Part IX SPECIAL PROCESSING ITEMS - Continued

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

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

Part X DATA SUPPLIED BY

Name	Telephone		
	Area code	Number	Extension
Title			

BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

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

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

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

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

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

Part I – REVENUE

Section A – FROM LOCAL SOURCES

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

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

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

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

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

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

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

Section B – FROM STATE SOURCES

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

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

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

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

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

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

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

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

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

Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Include federal revenues distributed through Title I of the Elementary-Secondary Education Act (ESEA), as reauthorized by Improving America's Schools Act (IASA). Report basic, concentration, and migratory education grants.

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

Line 3. Report math and science formula grants authorized by Title II-A and B and Title XIII-C of the Elementary-Secondary Education Act, as reauthorized by IASA.

Line 4. Include formula and project grants for drug free schools authorized by the Elementary-Secondary Education Act, Title IV, as reauthorized by IASA.

Line 5. Enter Title VI grants sanctioned by the Elementary-Secondary Education Act, as reauthorized by IASA.

Line 6. Report formula grants authorized by the Carl D. Perkins Vocational Education Act. Include revenues from Title II (Basic Grants), 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, as reauthorized by IASA.

Line 3. Include both project and formula grants for Indian education authorized by the Elementary-Secondary Education Act, Title IX, as reauthorized by IASA, and the Johnson - O'Malley Act.

Line 4. Report the total of all other federal grants awarded directly to the local education agency. Include project grants for Handicapped Education (see instructions for Part I-C2), Head Start, Magnet Schools, and Gifted and Talented.

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

Part II – CURRENT OPERATION EXPENDITURE

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

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

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

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

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

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

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

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

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

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

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

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

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

Section B – Elementary-secondary Noninstructional Programs

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

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

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

Section C – Nonelementary-secondary Programs

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

Line 13. Adult education. Expenditure for provision of GED or other classes offered by the local education agency outside the elementary-secondary curriculum.

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

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

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

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

Part III – CAPITAL OUTLAY EXPENDITURES

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

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

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

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

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

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

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

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

CONTINUE ON PAGE 8 

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

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

Part VI – DEBT

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

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

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

Part VIII – FALL MEMBERSHIP – OCTOBER, 2001

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2001 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

Part IX – SPECIAL PROCESSING ITEMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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