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Institute of Education Sciences
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Documentation for the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1999–2000, Fiscal Year (FY) 2000 (Revision 1d, Revised March 2005)

Revised File

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I. Introduction to the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1999–2000, Fiscal Year (FY) 2000 Revised File

Note: Revisions in this data file include additional charter school districts in Idaho and Nevada, and the rounding of data in Indiana. Other changes include a new data file name, re-ordered revenue items, and new labels for some variables (e.g., NCESID has been renamed LEAID). In addition, the following categorical variables were added to the file: CCDNF, CENFILE, AGCHRT GSLO and GSHI (see section II.C. Unit Identifiers). These variables were added to assist users in identifying records and linking files.

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 National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(a)). The Census Bureau acts as the primary collection agent and produces two data files: one for distribution and reporting by the Census Bureau and the other for distribution and reporting by NCES. The two data files differ in the inclusion in the NCES file of state government expenditures for and on behalf of school districts in certain variables, and in the classification of certain revenues as being from local or state sources. This (NCES) file also includes many charter school districts that are not included on the Census Bureau file. In addition, the data files differ in name. The Census Bureau refers to its data file as the *Annual Survey of Local Government Finances: School Systems* and NCES refers to its as the *Common Core of Data School District Finance Survey*. This is the documentation of the CCD School District Finance Survey for FY 2000.

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 1999–2000 CCD School District Finance Survey contains 15,953 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. This file contains 439 records that are not on the Census Bureau release of this file. These 439 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 1999–2000 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 1999–2000 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 2000 and how those practices relate to this data release.

Appendix D—Value Distribution and Field Frequencies provides information about the frequency and distribution of data elements across local education agencies.

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 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 Census 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 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 1999–2000 collection, the following states sent in data in their own unique formats: Alabama, Alaska, Arizona, Arkansas, California, Delaware, Georgia, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, North Dakota, Ohio, Oregon, Rhode Island, South Carolina, Tennessee, and Utah. Idaho, New York and Oklahoma sent revenue data in the F-33 format and expenditure data in their own state format. All other states reported data in the F-33 format. 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 state aggregate data.

B. Accounting Methods

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

The Census Bureau collects and edits the data, and works with state data coordinators to resolve any inconsistent or unusual data. Some LEA data may not strictly adhere to the NCES finance manual or an LEA may be missing data for certain items. In these cases, supplemental information may be used by the Census Bureau to impute 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. In computing local revenue and total revenue totals by state or the nation, D11 should be subtracted from the revenue totals because these revenues are double counted, once by the sending district and once by the receiving district.

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

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

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

State Revenue on Behalf of School Districts—Employee Benefits (C38) and State Revenue on Behalf of School Districts—Other than Employee Benefits (C39) are included in the state revenue subtotal TSTREV and total revenue TOTALREV. State direct support expenditures for and on behalf of school districts are included in the detailed current expenditure items. The direct support data items on the survey form [State Payment on Behalf of the LEA: Instruction (J13), Pupil Support Services (J17), Instructional Staff Support (J07), General Administration (J08), School Administration (J09), Operation and Maintenance of Plant (J40), Student Transportation (J45), Business/Central/Other (J90), and Other (J10)] are not reported separately on the file, but have been included in the detail data items.

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

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: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2000, (sdf001d).

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 sdf001d;
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 1999–2000 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: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2000, (sdf001d).

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: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2000, (sdf001d).

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 2000).

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: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2000, (sdf001d).

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: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2000, (sdf001d).

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2000, (sdf001d).

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: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2000, (sdf001d).

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: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2000, (sdf001d).

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2000, (sdf001d).

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: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2000, (sdf001d).

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: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2000, (sdf001d).

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–

2000 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: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2000, (sdf001d).

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 2000 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:

Sdf001d.sas7bdat (*SAS - F-33 data for School Year 1999–2000, FY 2000*)

Sdf001d.txt (*TEXT - F-33 data for School Year 1999–2000, FY 2000*)

The first 5 characters indicate the file contents and year, and the last 2 characters indicate the file version. “sdf” stands for school district finance, “00” stands for FY 2000, “1” indicates that the

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.

file is ready for release by NCES, and “d” indicates this is the fourth 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_00q (TIF—F-33 Survey for 2000).

Appendix A—Record Layout and Descriptions of Data Elements
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Revised File

File name=sdf001d.txt, 1999-2000
 Number of Variables=231
 Number of Observations= 15,953
 Release: 1d, March 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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Revised File

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

Appendix A—Record Layout and Descriptions of Data Elements
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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

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Position	Variable Name	Type	Variable Description
99	Z32	Num	TOTAL SALARIES
100	Z33	Num	SALARIES - INSTRUCTION
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

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Position	Variable Name	Type	Variable Description
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
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

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Position	Variable Name	Type	Variable Description
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
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/

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Position	Variable Name	Type	Variable Description
			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 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

Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000

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.

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

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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**]

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**]

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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].

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]

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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]

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]

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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 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]

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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]

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

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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.

**C-1. California School Districts Combined Financial Data for the F-33 Survey:
1999–2000**

CA School Districts Combined for the F-33 Survey			
Combined Financial Data			
School District	NCESID	Enrollment	Year
Alhambra (combined district)	0601910	19,846	2000
Alhambra City Elementary	0601910	11,605	2000
Alhambra City High	0601930	8,241	2000
Modesto (combined district)	0625130	32,708	2000
Modesto City Elementary	0625130	18,725	2000
Modesto City High	0625150	13,983	2000

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**C-1. California School Districts Combined Financial Data for the F-33 Survey:
1999-2000—Continued**

Petaluma (combined district)	0630230	7,695	2000
Petaluma City Elementary	0630230	2,484	2000
Petaluma City High	0630250	5,211	2000
Santa Cruz (combined district)	0635590	8,703	2000
Santa Cruz City Elementary	0635590	2,943	2000
Santa Cruz City High	0635600	5,760	2000
Santa Rosa (combined district)	0635810	17,494	2000
Santa Rosa Elementary	0635810	5,079	2000
Santa Rosa High	0635830	12,415	2000

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, (sdf001d).

Colorado

State Abbreviation: CO

Connecticut

State Abbreviation: CT

Notes:

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

Delaware

State Abbreviation: DE

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.

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

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.

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-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.
- Total state revenue (TSTREV) may not equal the sum of the details due to issues of rounding.

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

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

Michigan

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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

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.

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.

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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.

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

Notes:

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

Pennsylvania

State Abbreviation: PA

Notes:

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

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.

Tennessee

State Abbreviation: TN

Texas

State Abbreviation: TX

Notes:

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-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.

Vermont

State Abbreviation: VT

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

Virginia

State Abbreviation: VA

Washington

State Abbreviation: WA

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.

Wyoming

State Abbreviation: WY

Appendix D—Value Distribution and Field Frequencies
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Table D-1. Frequencies of categorical variables: 1999-2000

School Level Code				
SCHLEV	Frequency	Percent	Cumulative frequency	Cumulative percent
01 Elementary School System Only	3,052	19.1	3,052	19.1
02 Secondary School System Only	503	3.2	3,555	22.3
03 Elementary-Secondary School System	10,709	67.1	14,264	89.4
05 Vocational or Special Education School System	255	1.6	14,519	91.0
06 Nonoperating School System	255	1.6	14,774	92.6
07 Educational Service Agency	756	4.7	15,530	97.3
Missing	423	2.7	15,953	100.0

Agency Charter Code				
AGCHRT	Frequency	Percent	Cumulative frequency	Cumulative percent
1 All associated schools are charter schools	538	3.4	538	3.4
2 All associated schools are charter and non-charter schools	283	1.8	821	5.1
3 All associated schools are non-charter schools	14,466	90.7	15,287	95.8
N Not applicable or code could not be determined	666	4.2	15,953	100.0

Year				
YEAR	Frequency	Percent	Cumulative frequency	Cumulative percent
2000	15,953	100.0	15,953	100.0

CCD Agency Nonfiscal File Match				
CCDNF	Frequency	Percent	Cumulative frequency	Cumulative percent
0 Record does not match CCD LEA Universe Survey	242	1.5	242	1.5
1 Record matches CCD LEA Universe Survey	15,711	98.5	15,953	100.0

Census Fiscal File Match				
CENFILE	Frequency	Percent	Cumulative frequency	Cumulative percent
0 Does not match Census fiscal file	439	2.8	439	2.8
1 Matches Census fiscal file	15,514	97.3	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
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Table D-1. Frequencies of categorical variables: 1999-2000—Continued

Low Grade Span (School Univ)				
GSLO	Frequency	Percent	Cumulative Frequency	Cumulative Percent
PK PreKindergarten Students	7,763	48.7	7,763	48.7
KG Kindergarten Students	6,444	40.4	14,207	89.1
01 1st Grade Students	62	0.4	14,269	89.4
02 2nd Grade Students	7	0.0	14,276	89.5
03 3rd Grade Students	7	0.0	14,283	89.5
04 4th Grade Students	15	0.1	14,298	89.6
05 5th Grade Students	22	0.1	14,320	89.8
06 6th Grade Students	63	0.4	14,383	90.2
07 7th Grade Students	150	0.9	14,533	91.1
08 8th Grade Students	12	0.1	14,545	91.2
09 9th Grade Students	513	3.2	15,058	94.4
10 10th Grade Students	9	0.1	15,067	94.4
11 11th Grade Students	39	0.2	15,106	94.7
12 12th Grade Students	1	0.0	15,107	94.7
UG Students in Ungraded Classes	126	0.8	15,233	95.5
00 No students	473	3.0	15,706	98.5
N Data are not Applicable	5	0.0	15,711	98.5
Missing	242	1.5	15,953	100.0

High Grade Span (School Univ)				
GSHI	Frequency	Percent	Cumulative frequency	Cumulative percent
PK PreKindergarten Students	35	0.2	35	0.2
KG Kindergarten Students	7	0.0	42	0.3
01 1st Grade Students	2	0.0	44	0.3
02 2nd Grade Students	12	0.1	56	0.4
03 3rd Grade Students	22	0.1	78	0.5
04 4th Grade Students	30	0.2	108	0.7
05 5th Grade Students	83	0.5	191	1.2
06 6th Grade Students	540	3.4	731	4.6
07 7th Grade Students	51	0.3	782	4.9
08 8th Grade Students	2,556	16.0	3,338	20.9
09 9th Grade Students	33	0.2	3,371	21.1
10 10th Grade Students	16	0.1	3,387	21.2
11 11th Grade Students	29	0.2	3,416	21.4
12 12th Grade Students	11,691	73.3	15,107	94.7
UG Students in Ungraded Classes	126	0.8	15,233	95.5
00 No students	473	3.0	15,706	98.5
N Data are not Applicable	5	0.0	15,711	98.5
Missing	242	1.5	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
Revised File

Table D-1. Frequencies of categorical variables: 1999–2000—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.')

Flag - Fall Membership

FL_V33	Frequency	Percent	Cumulative frequency	Cumulative percent
A	134	0.8	134	0.8
R	15,819	99.2	15,953	100.0

Flag - Fed Rev - Thru State - Title I

FL_C14	Frequency	Percent	Cumulative frequency	Cumulative percent
A	500	3.1	500	3.1
R	15,453	96.9	15,953	100.0

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

FL_C15	Frequency	Percent	Cumulative frequency	Cumulative percent
A	495	3.1	495	3.1
R	15,458	96.9	15,953	100.0

**Flag - Fed Rev - Thru State - Eisenhower
Math and Science**

FL_C16	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	15,951	100.0	15,953	100.0

**Flag - Fed Rev - Thru State - Drug
Free Schools**

FL_C17	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	15,951	100.0	15,953	100.0

Flag - Fed Rev - Thru State - Title Vi

FL_C18	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	15,951	100.0	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
Revised File

Table D-1. Frequencies of categorical variables: 1999–2000—Continued

Flag - Fed Rev - Thru State - Vocational Education				
FL_C19	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15,952	100.0	15,953	100.0
Flag - Fed Rev - Thru State - Other				
FL_C20	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	15,950	100.0	15,953	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act				
FL_C25	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	15,945	100.0	15,953	100.0
Flag - Fed Rev - Nonspecified				
FL_C36	Frequency	Percent	Cumulative frequency	Cumulative percent
A	492	3.1	492	3.1
R	15,461	96.9	15,953	100.0
Flag - Fed Rev - Direct - Impact Aid				
FL_B10	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15,952	100.0	15,953	100.0
Flag - Fed Rev - Direct - Bilingual Education				
FL_B11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15,953	100.0	15,953	100.0
Flag - Fed Rev - Direct - Indian Education				
FL_B12	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15,953	100.0	15,953	100.0
Flag - Fed Rev - Direct - Other				
FL_B13	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15,953	100.0	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
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Table D-1. Frequencies of categorical variables: 1999–2000—Continued

Flag - State Rev - General Formula Assistance				
FL_C01	Frequency	Percent	Cumulative frequency	Cumulative percent
A	6	0.0	6	0.0
R	15,947	100.0	15,953	100.0
Flag - State Rev - Staff Improvement Programs				
FL_C04	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15,952	100.0	15,953	100.0
Flag - State Rev - Special Education Programs				
FL_C05	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	0.0	4	0.0
R	15,949	100.0	15,953	100.0
Flag - State Rev - Compensatory and Basic Skills Programs				
FL_C06	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15,952	100.0	15,953	100.0
Flag - State Rev - Bilingual Education Programs				
FL_C07	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15,953	100.0	15,953	100.0
Flag - State Rev - Gifted and Talented Programs				
FL_C08	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	15,951	100.0	15,953	100.0
Flag - State Rev - Vocational Education Programs				
FL_C09	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15,952	100.0	15,953	100.0
Flag - State Rev - School Lunch Programs				
FL_C10	Frequency	Percent	frequency	percent
A	2	0.0	2	0.0
R	15,951	100.0	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
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Table D-1. Frequencies of categorical variables: 1999–2000—Continued

Flag - State Rev - Capital Outlay and Debt Services Programs				
FL_C11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	15,948	100.0	15,953	100.0
Flag - State Rev - Transportation Programs				
FL_C12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	15,950	100.0	15,953	100.0
Flag - State Rev - Other Programs				
FL_C13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	0.0	4	0.0
R	15,949	100.0	15,953	100.0
Flag - State Rev - Nonspecified				
FL_C35	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15,953	100.0	15,953	100.0
Flag - State Rev On Behalf - Employee Benefits				
FL_C38	Frequency	Percent	Cumulative frequency	Cumulative percent
R	11,395	71.4	11,395	71.4
S	4,558	28.6	15,953	100.0
Flag - State Rev On Behalf - Not Employee Benefits				
FL_C39	Frequency	Percent	Cumulative frequency	Cumulative percent
R	13,432	84.2	13,432	84.2
S	2,521	15.8	15,953	100.0
Flag - Local Rev - Parent Government Contributions (Dependent School Systems)				
FL_T02	Frequency	Percent	Cumulative frequency	Cumulative percent
A	7	0.0	7	0.0
N	14,510	91.0	14,517	91.0
R	1,436	9.0	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
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Table D-1. Frequencies of categorical variables: 1999–2000—Continued

Flag - Local Rev - Property Taxes				
FL_T06	Frequency	Percent	Cumulative frequency	Cumulative percent
A	314	2.0	314	2.0
N	1,882	11.8	2,196	13.8
R	13,757	86.2	15,953	100.0
Flag - Local Rev - General Sales Taxes				
FL_T09	Frequency	Percent	Cumulative frequency	Cumulative percent
N	1,882	11.8	1,882	11.8
R	14,071	88.2	15,953	100.0
Flag - Local Rev - Public Utility Taxes				
FL_T15	Frequency	Percent	Cumulative frequency	Cumulative percent
N	1,882	11.8	1,882	11.8
R	14,071	88.2	15,953	100.0
Flag - Local Rev - Individual and Corporate Income Taxes				
FL_T40	Frequency	Percent	Cumulative frequency	Cumulative percent
N	1,882	11.8	1,882	11.8
R	14,071	88.2	15,953	100.0
Flag - Local Rev - All Other Taxes				
FL_T99	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
N	1,882	11.8	1,883	11.8
R	14,070	88.2	15,953	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	15,950	100.0	15,953	100.0
Flag - Local Rev - From Cities and Counties				
FL_D23	Frequency	Percent	Cumulative frequency	Cumulative percent
A	26	0.2	26	0.2
R	15,927	99.8	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
Revised File

Table D-1. Frequencies of categorical variables: 1999–2000—Continued

Flag - Local Rev - Tuition Fees From Pupils and Parents				
FL_A07	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	15,951	100.0	15,953	100.0
Flag - Local Rev - Transportation Fees From Pupils and Parents				
FL_A08	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	15,951	100.0	15,953	100.0
Flag - Local Rev - School Lunch				
FL_A09	Frequency	Percent	Cumulative frequency	Cumulative percent
A	23	0.1	23	0.1
R	15,930	99.9	15,953	100.0
Flag - Local Rev - Textbook Sales and Rentals				
FL_A11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	15,950	100.0	15,953	100.0
Flag - Local Rev - Student Activity Receipts				
FL_A13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	15,950	100.0	15,953	100.0
Flag - Local Rev - Student Fees, Nonspecified				
FL_A15	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15,952	100.0	15,953	100.0
Flag - Local Rev - Other Sales and Services				
FL_A20	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	0.0	4	0.0
R	15,949	100.0	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
Revised File

Table D-1. Frequencies of categorical variables: 1999–2000—Continued

Flag - Local Rev - Interest Earnings				
FL_U22	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	15,950	100.0	15,953	100.0

Flag - Local Rev - Miscellaneous				
FL_U97	Frequency	Percent	Cumulative frequency	Cumulative percent
A	27	0.2	27	0.2
R	15,926	99.8	15,953	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	15,643	98.1	15,953	100.0

Flag - Current Exp - Instruction				
FL_E13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	21	0.1	21	0.1
R	9,465	59.3	9,486	59.5
S	6,467	40.5	15,953	100.0

Flag - Payments To Private Schools				
FL_V91	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15,952	100.0	15,953	100.0

Flag - Payments To Public Charter Schools				
FL_V92	Frequency	Percent	Cumulative frequency	Cumulative percent
A	49	0.3	49	0.3
R	15,904	99.7	15,953	99.7

Flag - Current Exp - Support Services Pupils				
FL_E17	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	9,232	57.9	9,235	57.9
S	6,718	42.1	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
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Table D-1. Frequencies of categorical variables: 1999–2000—Continued

**Flag - Current Exp - Support Services
Instructional Staff**

FL_E07	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	9,501	59.6	9,509	59.6
S	6,444	40.4	15,953	100.0

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

FL_E08	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	9,828	61.6	9,836	61.7
S	6,117	38.3	15,953	100.0

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

FL_E09	Frequency	Percent	Cumulative frequency	Cumulative percent
A	9	0.1	9	0.1
R	9,803	61.5	9,812	61.5
S	6,141	38.5	15,953	100.0

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

FL_V40	Frequency	Percent	Cumulative frequency	Cumulative percent
A	6	0.0	6	0.0
R	10,444	65.5	10,450	65.5
S	5,503	34.5	15,953	100.0

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

FL_V45	Frequency	Percent	Cumulative frequency	Cumulative percent
A	37	0.2	37	0.2
R	14,318	89.8	14,355	90.0
S	1,598	10.0	15,953	100.0

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

FL_V90	Frequency	Percent	Cumulative frequency	Cumulative percent
A	14	0.1	14	0.1
R	10,956	68.7	10,970	68.8
S	4,983	31.2	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
Revised File

Table D-1. Frequencies of categorical variables: 1999–2000—Continued

Flag - Current Exp - Support Services Nonspecified				
FL_V85	Frequency	Percent	Cumulative frequency	Cumulative percent
A	6	0.0	6	0.0
R	14,963	93.8	14,969	93.8
S	984	6.2	15,953	100.0
Flag - Current Exp - Food Services				
FL_E11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	32	0.2	32	0.2
R	13,464	84.4	13,496	84.6
S	2,457	15.4	15,953	100.0
Flag - Current Exp - Enterprise Operations				
FL_V60	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	15,951	100.0	15,953	100.0
Flag - Current Exp - Other Elsec				
FL_V65	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15,953	100.0	15,953	100.0
Flag - Non-Elsec Exp - Community Services				
FL_V70	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	15,951	100.0	15,953	100.0
Flag - Non-Elsec Exp - Adult Education				
FL_V75	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15,953	100.0	15,953	100.0
Flag - Non-Elsec Exp - Other				
FL_V80	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15,953	100.0	15,953	100.0
Flag - Capital Outlay - Construction				
FL_F12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15,952	100.0	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
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Table D-1. Frequencies of categorical variables: 1999–2000—Continued

Flag - Capital Outlay - Land and Existing Structures				
FL_G15	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15,953	100.0	15,953	100.0
Flag - Capital Outlay - Instructional Equipment				
FL_K09	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15,776	98.9	15,777	98.9
S	176	1.1	15,953	100.0
Flag - Capital Outlay - Other Equipment				
FL_K10	Frequency	Percent	Cumulative frequency	Cumulative percent
A	1	0.0	1	0.0
R	15,816	99.1	15,817	99.1
S	136	0.9	15,953	100.0
Flag - Capital Outlay - Nonspecified Equipment				
FL_K11	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15,953	100.0	15,953	100.0
Flag - Payments To State Governments				
FL_L12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	15,950	100.0	15,953	100.0
Flag - Payments To Local Governments				
FL_M12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	15,950	100.0	15,953	100.0
Flag - Payments To Other School Systems				
FL_Q11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	6	0.0	6	0.0
R	15,947	100.0	15,953	100.0
Flag - Interest On Debt				
FL_I86	Frequency	Percent	Cumulative frequency	Cumulative percent
A	710	4.5	710	4.5
R	15,243	95.6	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
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Table D-1. Frequencies of categorical variables: 1999–2000—Continued

Flag - Total Salaries				
FL_Z32	Frequency	Percent	Cumulative frequency	Cumulative percent
A	63	0.4	63	0.4
R	15,890	99.6	15,953	100.0
Flag - Salaries - Instruction				
FL_Z33	Frequency	Percent	Cumulative frequency	Cumulative percent
A	12	0.1	12	0.1
R	15,941	99.9	15,953	100.0
Flag - Salaries - Support Services Pupils				
FL_V11	Frequency	Percent	Cumulative frequency	Cumulative percent
A	10	0.1	10	0.1
R	15,943	99.9	15,953	100.0
Flag - Salaries - Support Services Instructional Staff				
FL_V13	Frequency	Percent	Cumulative frequency	Cumulative percent
A	14	0.1	14	0.1
R	15,939	99.9	15,953	100.0
Flag - Salaries - Support Services General Administration				
FL_V15	Frequency	Percent	Cumulative frequency	Cumulative percent
A	17	0.1	17	0.1
R	15,936	99.9	15,953	100.0
Flag - Salaries - Support Services School Administration				
FL_V17	Frequency	Percent	Cumulative frequency	Cumulative percent
A	14	0.1	14	0.1
R	15,939	99.9	15,953	100.0
Flag - Salaries - Support Services Operation and Maintenance of Plant				
FL_V21	Frequency	Percent	Cumulative frequency	Cumulative percent
A	8	0.1	8	0.1
R	15,945	100.0	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
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Table D-1. Frequencies of categorical variables: 1999–2000—Continued

Flag - Salaries - Support Services Student Transportation				
FL_V23	Frequency	Percent	Cumulative frequency	Cumulative percent
A	13	0.1	13	0.1
R	15,940	99.9	15,953	100.0
Flag - Salaries - Support Services Business/Central/Other				
FL_V37	Frequency	Percent	Cumulative frequency	Cumulative percent
A	37	0.2	37	0.2
R	15,916	99.8	15,953	100.0
Flag - Salaries - Food Service				
FL_V29	Frequency	Percent	Cumulative frequency	Cumulative percent
A	22	0.1	22	0.1
R	15,931	99.9	15,953	100.0
Flag - Total Employee Benefits				
FL_Z34	Frequency	Percent	Cumulative frequency	Cumulative percent
A	27	0.2	27	0.2
R	9,482	59.4	9,509	59.6
S	6,444	40.4	15,953	100.0
Flag - Empl Benefits - Instruction				
FL_V10	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	9,684	60.7	9,689	60.7
S	6,264	39.3	15,953	100.0
Flag - Empl Benefits - Support Services Pupils				
FL_V12	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	9,507	59.6	9,509	59.6
S	6,444	40.4	15,953	100.0
Flag - Empl Benefits - Support Services Instructional Staff				
FL_V14	Frequency	Percent	Cumulative frequency	Cumulative percent
A	5	0.0	5	0.0
R	9,504	59.6	9,509	59.6
S	6,444	40.4	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
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Table D-1. Frequencies of categorical variables: 1999–2000—Continued

Flag - Empl Benefits - Support Services				
General Administration				
FL_V16	Frequency	Percent	Cumulative frequency	Cumulative percent
A	11	0.1	11	0.1
R	9,825	61.6	9,836	61.7
S	6,117	38.3	15,953	100.0
Flag - Empl Benefits - Support Services				
School Administration				
FL_V18	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	9,809	61.5	9,812	61.5
S	6,141	38.5	15,953	100.0
Flag - Empl Benefits - Support Services				
Operation and Maintenance of Plant				
FL_V22	Frequency	Percent	Cumulative frequency	Cumulative percent
A	3	0.0	3	0.0
R	10,967	68.8	10,970	68.8
S	4,983	31.2	15,953	100.0
Flag - Empl Benefits - Support Services				
Student Transportation				
FL_V24	Frequency	Percent	Cumulative frequency	Cumulative percent
A	12	0.1	12	0.1
R	15,941	99.9	15,953	100.0
Flag - Empl Benefits - Support Services				
Business/Central/Other				
FL_V38	Frequency	Percent	Cumulative frequency	Cumulative percent
A	38	0.2	38	0.2
R	10,932	68.5	10,970	68.8
S	4,983	31.2	15,953	100.0
Flag - Empl Benefits - Food Services				
FL_V30	Frequency	Percent	Cumulative frequency	Cumulative percent
A	21	0.1	21	0.1
R	13,475	84.5	13,496	84.6
S	2,457	15.4	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
Revised File

Table D-1. Frequencies of categorical variables: 1999–2000—Continued

Flag - Empl Benefits - Enterprise Operations				
FL_V32	Frequency	Percent	Cumulative frequency	Cumulative percent
R	15,953	100.0	15,953	100.0
Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year				
FL_19H	Frequency	Percent	Cumulative frequency	Cumulative percent
A	339	2.1	339	2.1
R	15,614	97.9	15,953	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	15,864	99.4	15,953	100.0
Flag - Long Term Debt - Retired During Fiscal Year				
FL_31F	Frequency	Percent	Cumulative frequency	Cumulative percent
A	186	1.2	186	1.2
R	15,767	98.8	15,953	100.0
Flag - Long Term Debt - Outstanding at End of Fiscal Year				
FL_41F	Frequency	Percent	Cumulative frequency	Cumulative percent
A	332	2.1	332	2.1
R	15,621	97.9	15,953	100.0
Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year				
FL_61V	Frequency	Percent	Cumulative frequency	Cumulative percent
A	2	0.0	2	0.0
R	15,951	100.0	15,953	100.0
Flag - Short Term Debt - Outstanding at End of Fiscal Year				
FL_66V	Frequency	Percent	Cumulative frequency	Cumulative percent
A	4	0.0	4	0.0
R	15,949	100.0	15,953	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999–2000, FY 2000
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Table D-1. Frequencies of categorical variables: 1999–2000—Continued

Flag - Assets - Sinking Fund				
FL_W01	Frequency	Percent	Cumulative frequency	Cumulative percent
A	18	0.1	18	0.1
N	1,443	9.1	1,461	9.2
R	14,492	90.8	15,953	100.0

Flag - Assets - Bond Fund				
FL_W31	Frequency	Percent	Cumulative frequency	Cumulative percent
A	123	0.8	123	0.8
N	1,443	9.1	1,566	9.9
R	14,387	90.2	15,953	100.0

Flag - Assets - Other Funds				
FL_W61	Frequency	Percent	Cumulative frequency	Cumulative percent
A	157	1.0	157	1.0
N	1,443	9.1	1,600	10.1
R	14,353	90.0	15,953	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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
Revised File

Table D-2. Count of districts with zero and non-zero values for revenues, by type of revenue and state: 1999-2000

State	Total Revenue		Total Federal Revenue		Total State Revenue		Total Local Revenue	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
Total	15,915	38	15,210	743	15,817	136	15,813	140
Alabama	128	0	128	0	128	0	128	0
Alaska	53	0	53	0	53	0	53	0
Arizona	232	0	217	15	229	3	232	0
Arkansas	325	0	325	0	325	0	325	0
California	1,093	0	1,065	28	1,078	15	1,093	0
Colorado	195	0	194	1	195	0	195	0
Connecticut	181	0	179	2	180	1	179	2
Delaware	24	0	24	0	24	0	24	0
District of Columbia	1	0	1	0	0	1	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	196	0	196	0	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	113	0	109	4	113	0	113	0
Illinois	1,066	1	1,030	37	1,041	26	1,064	3
Indiana	317	0	315	2	315	2	317	0
Iowa	390	0	390	0	390	0	390	0
Kansas	304	0	304	0	304	0	304	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	293	0	233	60	291	2	291	2
Maryland	24	0	24	0	24	0	24	0
Massachusetts	383	8	326	65	378	13	357	34
Michigan	781	0	747	34	779	2	773	8
Minnesota	464	3	448	19	435	32	458	9
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	0	524	0	524	0	524	0
Montana	476	0	435	41	476	0	475	1
Nebraska	605	0	417	188	605	0	604	1
Nevada	17	0	17	0	17	0	17	0
New Hampshire	177	0	157	20	177	0	176	1
New Jersey	654	0	621	33	653	1	653	1
New Mexico	89	0	89	0	89	0	89	0
New York	705	0	695	10	704	1	705	0
North Carolina	194	0	186	8	194	0	193	1
North Dakota	258	0	250	8	255	3	258	0
Ohio	757	15	746	26	756	16	756	16
Oklahoma	583	0	580	3	582	1	582	1
Oregon	218	0	194	24	218	0	218	0
Pennsylvania	652	0	640	12	649	3	650	2
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	98	0	93	5	98	0	98	0
South Dakota	176	0	174	2	176	0	176	0
Tennessee	138	0	138	0	138	0	138	0
Texas	1,192	11	1,174	29	1,189	14	1,145	58
Utah	40	0	40	0	40	0	40	0
Vermont	329	0	266	63	329	0	329	0
Virginia	134	0	133	1	134	0	134	0
Washington	305	0	303	2	305	0	305	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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
Revised File

Table D-3. Count of districts with zero and non-zero values for current elementary/secondary expenditures, by type of expenditure and state: 1999-2000

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	15,710	243	15,874	79	14,152	1,801	15,891	62
Alabama	128	0	128	0	128	0	128	0
Alaska	53	0	53	0	49	4	53	0
Arizona	230	2	231	1	199	33	232	0
Arkansas	325	0	325	0	311	14	325	0
California	1,084	9	1,090	3	981	112	1,091	2
Colorado	192	3	195	0	180	15	195	0
Connecticut	173	8	173	8	141	40	173	8
Delaware	24	0	24	0	21	3	24	0
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	192	4	196	0	183	13	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	113	0	113	0	109	4	113	0
Illinois	1,039	28	1,056	11	922	145	1,063	4
Indiana	313	4	317	0	296	21	317	0
Iowa	390	0	390	0	384	6	390	0
Kansas	304	0	304	0	304	0	304	0
Kentucky	176	0	176	0	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	264	29	293	0	217	76	293	0
Maryland	24	0	24	0	24	0	24	0
Massachusetts	331	60	367	24	321	70	367	24
Michigan	781	0	781	0	628	153	781	0
Minnesota	450	17	462	5	375	92	465	2
Mississippi	152	0	152	0	152	0	152	0
Missouri	524	0	524	0	523	1	524	0
Montana	473	3	476	0	329	147	476	0
Nebraska	592	13	605	0	394	211	605	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	173	4	177	0	154	23	177	0
New Jersey	644	10	653	1	597	57	653	1
New Mexico	89	0	89	0	89	0	89	0
New York	704	1	705	0	673	32	705	0
North Carolina	193	1	194	0	162	32	194	0
North Dakota	256	2	258	0	216	42	258	0
Ohio	750	22	756	16	692	80	756	16
Oklahoma	583	0	583	0	571	12	583	0
Oregon	216	2	217	1	184	34	217	1
Pennsylvania	649	3	651	1	569	83	652	0
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	98	0	98	0	91	7	98	0
South Dakota	176	0	176	0	170	6	176	0
Tennessee	138	0	138	0	138	0	138	0
Texas	1,202	1	1,202	1	1,115	88	1,203	0
Utah	40	0	40	0	40	0	40	0
Vermont	315	14	324	5	207	122	327	2
Virginia	132	2	133	1	131	3	133	1
Washington	305	0	305	0	289	16	305	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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
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**Table D-4. Count of districts with zero and non-zero values for expenditures or membership,
by type of expenditure and state:1999-2000**

State	Total Expenditures		Total Non-Elementary/ Secondary		Total Capital Outlay Expenditures		Membership	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
Total	15,915	38	9,156	6,797	15,221	732	14,804	1,149
Alabama	128	0	128	0	128	0	128	0
Alaska	53	0	53	0	53	0	53	0
Arizona	232	0	89	143	219	13	218	14
Arkansas	325	0	91	234	324	1	310	15
California	1,093	0	551	542	1,083	10	1,036	57
Colorado	195	0	84	111	193	2	176	19
Connecticut	179	2	150	31	175	6	173	8
Delaware	24	0	17	7	24	0	24	0
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	66	1	67	0	67	0
Georgia	196	0	113	83	196	0	180	16
Hawaii	1	0	1	0	1	0	1	0
Idaho	113	0	45	68	113	0	113	0
Illinois	1,065	2	472	595	1,043	24	894	173
Indiana	317	0	295	22	316	1	292	25
Iowa	390	0	180	210	390	0	375	15
Kansas	304	0	170	134	304	0	304	0
Kentucky	176	0	166	10	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	293	0	158	135	237	56	228	65
Maryland	24	0	24	0	24	0	24	0
Massachusetts	376	15	174	217	336	55	330	61
Michigan	781	0	492	289	757	24	721	60
Minnesota	465	2	364	103	451	16	395	72
Mississippi	152	0	108	44	152	0	152	0
Missouri	524	0	517	7	524	0	523	1
Montana	476	0	195	281	373	103	452	24
Nebraska	605	0	51	554	484	121	577	28
Nevada	17	0	15	2	17	0	17	0
New Hampshire	177	0	38	139	164	13	163	14
New Jersey	653	1	410	244	643	11	623	31
New Mexico	89	0	71	18	89	0	89	0
New York	705	0	659	46	704	1	704	1
North Carolina	194	0	118	76	190	4	194	0
North Dakota	258	0	52	206	252	6	229	29
Ohio	756	16	566	206	748	24	658	114
Oklahoma	583	0	199	384	562	21	544	39
Oregon	218	0	107	111	209	9	197	21
Pennsylvania	652	0	553	99	648	4	546	106
Rhode Island	36	0	34	2	36	0	36	0
South Carolina	98	0	90	8	98	0	86	12
South Dakota	176	0	56	120	173	3	173	3
Tennessee	138	0	123	15	138	0	137	1
Texas	1,203	0	578	625	1,053	150	1,179	24
Utah	40	0	40	0	40	0	40	0
Vermont	329	0	41	288	284	45	243	86
Virginia	134	0	122	12	133	1	132	2
Washington	305	0	162	143	298	7	296	9
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	213	217	429	1	426	4
Wyoming	48	0	33	15	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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
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Table D-5. Minimum, maximum and mean of districts' local revenues, by state: 1999-2000

State	Number of districts	Minimum	Maximum	Mean
Total	15,953	\$0	\$5,151,828,000	\$10,624,473
Alabama	128	1,025,000	134,595,000	11,375,977
Alaska	53	75,000	117,522,000	6,411,245
Arizona	232	3,000	199,674,000	10,618,362
Arkansas	325	116,000	93,214,000	2,875,772
California	1,093	2,000	1,179,345,000	14,387,326
Colorado	195	3,000	356,128,000	13,967,903
Connecticut	181	0	151,915,000	18,481,204
Delaware	24	2,000	60,942,000	13,088,292
District of Columbia	1	696,598,000	696,598,000	696,598,000
Florida	67	1,664,000	1,054,375,000	109,788,254
Georgia	196	278,000	484,930,000	25,919,980
Hawaii	1	30,597,000	30,597,000	30,597,000
Idaho	113	4,000	95,124,000	4,028,088
Illinois	1,067	0	1,678,710,000	9,854,422
Indiana	317	5,000	159,388,000	11,873,858
Iowa	390	19,000	109,012,000	4,426,241
Kansas	304	216,000	107,387,000	3,601,819
Kentucky	176	276,000	317,952,000	7,331,778
Louisiana	66	1,320,000	201,773,000	28,293,742
Maine	293	0	47,337,000	3,162,375
Maryland	24	9,429,000	1,146,727,000	175,242,000
Massachusetts	391	0	461,216,000	12,933,123
Michigan	781	0	208,102,000	6,359,749
Minnesota	467	0	199,725,000	5,900,201
Mississippi	152	399,000	89,522,000	5,725,191
Missouri	524	175,000	211,338,000	7,201,552
Montana	476	0	26,472,000	1,022,882
Nebraska	605	0	163,448,000	2,146,795
Nevada	17	627,000	1,053,178,000	87,646,765
New Hampshire	177	0	39,324,000	3,767,763
New Jersey	654	0	117,321,000	13,745,265
New Mexico	89	79,000	92,637,000	3,644,775
New York	705	180,000	5,151,828,000	23,113,442
North Carolina	194	0	254,284,000	13,220,964
North Dakota	258	22,000	67,058,000	1,600,426
Ohio	772	0	309,651,000	10,443,073
Oklahoma	583	0	119,326,000	2,343,496
Oregon	218	20,000	218,500,000	7,539,587
Pennsylvania	652	0	615,170,000	15,298,248
Rhode Island	36	477,000	85,138,000	21,449,056
South Carolina	98	736,000	174,971,000	19,421,806
South Dakota	176	57,000	83,343,000	2,612,477
Tennessee	138	431,000	402,172,000	17,730,565
Texas	1,203	0	870,853,000	11,686,687
Utah	40	477,000	127,114,000	21,235,725
Vermont	329	1,000	14,810,000	1,322,368
Virginia	134	610,000	1,088,812,000	34,757,985
Washington	305	7,000	194,867,000	7,423,502
West Virginia	55	1,441,000	92,843,000	12,140,418
Wisconsin	430	347,000	266,767,000	7,801,756
Wyoming	48	360,000	53,064,000	6,518,375

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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
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Table D-6. Minimum, maximum and mean of districts' state revenues, by state: 1999-2000

State	Number of districts	Minimum	Maximum	Mean
Total	15,953	\$0	\$4,673,878,000	\$11,538,874
Alabama	128	3,600,000	267,896,000	23,467,297
Alaska	53	602,000	234,576,000	14,607,434
Arizona	232	0	224,113,000	10,694,349
Arkansas	325	247,000	99,310,000	5,093,828
California	1,093	0	3,985,966,000	24,590,961
Colorado	195	10,000	259,010,000	10,683,682
Connecticut	181	0	261,171,000	12,735,713
Delaware	24	336,000	113,118,000	30,088,167
District of Columbia	1	0	0	0
Florida	67	3,380,000	1,410,531,000	131,406,224
Georgia	196	560,000	357,479,000	27,585,250
Hawaii	1	1,247,256,000	1,247,256,000	1,247,256,000
Idaho	113	50,000	80,618,000	7,901,867
Illinois	1,067	0	1,386,596,000	5,433,296
Indiana	317	0	250,127,000	13,566,587
Iowa	390	182,000	134,606,000	4,818,354
Kansas	304	129,000	220,609,000	7,242,724
Kentucky	176	738,000	333,430,000	14,845,114
Louisiana	66	4,792,000	237,862,000	35,783,394
Maine	293	0	23,914,000	2,598,352
Maryland	24	7,329,000	558,036,000	116,842,417
Massachusetts	391	0	288,158,000	10,042,256
Michigan	781	0	1,130,732,000	12,730,186
Minnesota	467	0	342,130,000	9,247,199
Mississippi	152	881,000	87,971,000	9,896,217
Missouri	524	84,000	212,920,000	4,701,811
Montana	476	1,000	27,265,000	1,023,351
Nebraska	605	1,000	131,096,000	1,343,798
Nevada	17	91,000	363,833,000	38,634,706
New Hampshire	177	12,000	63,804,000	4,888,802
New Jersey	654	0	481,235,000	9,365,823
New Mexico	89	865,000	406,911,000	17,652,674
New York	705	0	4,673,878,000	19,528,587
North Carolina	194	30,000	457,565,000	30,661,943
North Dakota	258	0	28,416,000	1,174,930
Ohio	772	0	371,730,000	8,371,848
Oklahoma	583	0	130,531,000	3,709,775
Oregon	218	60,000	218,379,000	11,271,569
Pennsylvania	652	0	831,061,000	9,462,828
Rhode Island	36	348,000	157,909,000	16,972,194
South Carolina	98	32,000	200,573,000	24,698,918
South Dakota	176	3,000	29,308,000	1,718,210
Tennessee	138	886,000	289,815,000	17,606,616
Texas	1,203	0	445,542,000	10,549,416
Utah	40	1,405,000	220,207,000	37,692,775
Vermont	329	1,000	24,790,000	2,161,881
Virginia	134	1,614,000	302,344,000	28,074,500
Washington	305	127,000	229,645,000	15,779,659
West Virginia	55	5,134,000	128,477,000	24,824,473
Wisconsin	430	13,000	625,462,000	9,625,042
Wyoming	48	446,000	68,078,000	8,507,417

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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
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Table D-7. Minimum, maximum and mean of districts' federal revenues, by state: 1999-2000

State	Number of districts	Minimum	Maximum	Mean
Total	15,953	\$0	\$1,119,944,000	\$1,677,955
Alabama	128	312,000	44,633,000	3,327,953
Alaska	53	28,000	34,181,000	3,764,509
Arizona	232	0	36,732,000	2,304,392
Arkansas	325	45,000	13,956,000	783,800
California	1,093	0	592,508,000	3,682,462
Colorado	195	0	43,001,000	1,365,164
Connecticut	181	0	32,565,000	1,338,707
Delaware	24	26,000	10,820,000	2,915,875
District of Columbia	1	184,825,000	184,825,000	184,825,000
Florida	67	841,000	230,829,000	20,876,970
Georgia	196	185,000	56,558,000	3,626,199
Hawaii	1	127,042,000	127,042,000	127,042,000
Idaho	113	0	8,786,000	977,363
Illinois	1,067	0	539,567,000	1,202,485
Indiana	317	0	41,187,000	1,344,700
Iowa	390	2,000	19,823,000	556,564
Kansas	304	22,000	44,108,000	728,645
Kentucky	176	61,000	67,749,000	2,425,852
Louisiana	66	1,060,000	77,366,000	8,427,879
Maine	293	0	5,468,000	356,631
Maryland	24	2,306,000	108,675,000	17,042,542
Massachusetts	391	0	56,753,000	1,229,905
Michigan	781	0	165,691,000	1,319,127
Minnesota	467	0	43,249,000	720,253
Mississippi	152	148,000	22,168,000	2,426,513
Missouri	524	5,000	48,810,000	835,683
Montana	476	0	8,544,000	275,029
Nebraska	605	0	31,538,000	251,476
Nevada	17	47,000	69,577,000	6,505,353
New Hampshire	177	0	4,794,000	308,763
New Jersey	654	0	48,392,000	889,979
New Mexico	89	38,000	42,299,000	3,328,337
New York	705	0	1,119,944,000	2,755,929
North Carolina	194	0	44,184,000	3,228,284
North Dakota	258	0	9,623,000	375,740
Ohio	772	0	56,188,000	1,096,962
Oklahoma	583	0	39,000,000	647,986
Oregon	218	0	42,207,000	1,231,963
Pennsylvania	652	0	221,366,000	1,581,477
Rhode Island	36	69,000	28,767,000	2,268,194
South Carolina	98	0	26,852,000	3,740,684
South Dakota	176	0	13,886,000	602,045
Tennessee	138	72,000	87,546,000	3,347,783
Texas	1,203	0	152,679,000	2,048,973
Utah	40	127,000	29,196,000	4,737,575
Vermont	329	0	4,402,000	197,726
Virginia	134	0	44,619,000	3,670,694
Washington	305	0	36,503,000	1,783,495
West Virginia	55	742,000	18,741,000	3,819,655
Wisconsin	430	0	104,355,000	825,149
Wyoming	48	64,000	8,144,000	1,376,771

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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
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Table D-8. Minimum, maximum and mean of districts' total revenues, by state: 1999-2000

State	Number of districts	Minimum	Maximum	Mean
Total	15,953	\$0	\$10,945,650,000	\$23,841,301
Alabama	128	5,500,000	393,470,000	38,171,227
Alaska	53	820,000	386,279,000	24,783,189
Arizona	232	11,000	448,425,000	23,617,103
Arkansas	325	712,000	206,480,000	8,753,400
California	1,093	13,000	5,757,819,000	42,660,748
Colorado	195	225,000	635,139,000	26,016,749
Connecticut	181	124,000	365,377,000	32,555,624
Delaware	24	536,000	184,369,000	46,092,333
District of Columbia	1	881,423,000	881,423,000	881,423,000
Florida	67	7,194,000	2,695,735,000	262,071,448
Georgia	196	1,517,000	849,512,000	57,131,429
Hawaii	1	1,404,895,000	1,404,895,000	1,404,895,000
Idaho	113	68,000	184,528,000	12,907,319
Illinois	1,067	0	3,604,873,000	16,490,203
Indiana	317	382,000	450,702,000	26,785,123
Iowa	390	998,000	263,441,000	9,801,159
Kansas	304	965,000	346,138,000	11,573,188
Kentucky	176	1,301,000	719,131,000	24,602,744
Louisiana	66	8,310,000	504,279,000	72,505,015
Maine	293	6,000	76,719,000	6,117,358
Maryland	24	24,285,000	1,474,626,000	309,126,958
Massachusetts	391	0	806,127,000	24,205,284
Michigan	781	2,000	1,504,525,000	20,409,061
Minnesota	467	0	585,104,000	15,867,653
Mississippi	152	1,857,000	199,661,000	18,047,921
Missouri	524	423,000	473,068,000	12,739,046
Montana	476	1,000	58,398,000	2,321,263
Nebraska	605	6,000	326,082,000	3,742,069
Nevada	17	1,446,000	1,486,588,000	132,786,824
New Hampshire	177	40,000	105,080,000	8,965,328
New Jersey	654	57,000	623,950,000	24,001,066
New Mexico	89	1,246,000	541,847,000	24,625,787
New York	705	196,000	10,945,650,000	45,397,959
North Carolina	194	30,000	756,033,000	47,111,191
North Dakota	258	44,000	100,329,000	3,151,097
Ohio	772	0	686,827,000	19,911,883
Oklahoma	583	162,000	273,491,000	6,701,257
Oregon	218	156,000	479,086,000	20,043,119
Pennsylvania	652	76,000	1,667,597,000	26,342,554
Rhode Island	36	3,187,000	271,814,000	40,689,444
South Carolina	98	768,000	400,617,000	47,861,408
South Dakota	176	163,000	121,959,000	4,932,733
Tennessee	138	1,553,000	779,533,000	38,684,964
Texas	1,203	0	1,469,074,000	24,285,076
Utah	40	2,408,000	367,374,000	63,666,075
Vermont	329	55,000	36,079,000	3,681,976
Virginia	134	3,056,000	1,435,775,000	66,503,179
Washington	305	160,000	461,015,000	24,986,656
West Virginia	55	8,254,000	240,061,000	40,784,545
Wisconsin	430	723,000	996,584,000	18,251,947
Wyoming	48	1,690,000	96,703,000	16,402,563

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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
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Table D-9. Minimum, maximum and mean of districts' current expenditures for instruction, by state: 1999-2000

State	Number of districts	Minimum	Maximum	Mean
Total	15,953	\$0	\$7,520,347,000	\$12,442,710
Alabama	128	2,730,000	215,810,000	19,935,258
Alaska	53	382,000	222,108,000	13,541,981
Arizona	232	0	239,161,000	10,728,155
Arkansas	325	417,000	93,338,000	4,711,483
California	1,093	0	2,982,785,000	21,513,621
Colorado	195	0	294,197,000	13,022,421
Connecticut	181	0	190,078,000	17,646,436
Delaware	24	291,000	107,611,000	24,029,042
District of Columbia	1	318,260,000	318,260,000	318,260,000
Florida	67	3,111,000	1,303,806,000	115,688,313
Georgia	196	0	432,800,000	29,088,230
Hawaii	1	765,134,000	765,134,000	765,134,000
Idaho	113	45,000	102,711,000	7,090,673
Illinois	1,067	0	1,900,319,000	8,189,608
Indiana	317	0	205,783,000	13,069,464
Iowa	390	59,000	140,459,000	4,889,115
Kansas	304	434,000	173,881,000	5,465,592
Kentucky	176	593,000	384,085,000	13,327,165
Louisiana	66	4,548,000	273,050,000	39,419,455
Maine	293	0	47,506,000	3,594,085
Maryland	24	13,126,000	737,253,000	161,441,250
Massachusetts	391	0	469,459,000	14,383,726
Michigan	781	1,000	905,457,000	9,871,109
Minnesota	467	0	319,252,000	8,261,799
Mississippi	152	870,000	102,242,000	10,031,105
Missouri	524	131,000	198,745,000	6,601,681
Montana	476	0	34,684,000	1,288,092
Nebraska	605	0	159,375,000	1,965,002
Nevada	17	728,000	711,157,000	65,558,176
New Hampshire	177	0	66,850,000	5,096,395
New Jersey	654	0	321,055,000	12,647,982
New Mexico	89	395,000	276,181,000	11,781,270
New York	705	0	7,520,347,000	28,251,043
North Carolina	194	0	419,386,000	25,230,490
North Dakota	258	0	46,955,000	1,560,473
Ohio	772	0	340,407,000	9,733,697
Oklahoma	583	8,000	127,698,000	3,307,413
Oregon	218	0	252,360,000	10,499,683
Pennsylvania	652	0	726,001,000	13,589,500
Rhode Island	36	1,504,000	140,542,000	23,490,750
South Carolina	98	419,000	196,025,000	24,756,520
South Dakota	176	6,000	62,956,000	2,521,472
Tennessee	138	911,000	423,519,000	22,943,536
Texas	1,203	0	753,323,000	12,677,669
Utah	40	1,034,000	202,753,000	33,894,850
Vermont	329	0	20,734,000	1,689,179
Virginia	134	0	801,516,000	35,998,358
Washington	305	88,000	204,060,000	12,520,511
West Virginia	55	4,614,000	134,048,000	23,127,055
Wisconsin	430	0	521,741,000	9,827,181
Wyoming	48	865,000	56,951,000	8,696,333

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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000

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**Table D-10. Minimum, maximum and mean of districts' current expenditures for support services, by state:
1999-2000**

State	Number of districts	Minimum	Maximum	Mean
Total	15,953	\$0	\$2,330,921,000	\$6,854,884
Alabama	128	1,550,000	104,838,000	10,305,102
Alaska	53	229,000	125,969,000	7,879,943
Arizona	232	0	132,564,000	6,782,621
Arkansas	325	251,000	60,270,000	2,474,625
California	1,093	0	1,580,971,000	11,371,519
Colorado	195	75,000	282,948,000	8,584,841
Connecticut	181	0	89,585,000	9,057,497
Delaware	24	161,000	57,919,000	13,152,792
District of Columbia	1	429,891,000	429,891,000	429,891,000
Florida	67	2,533,000	820,866,000	76,318,254
Georgia	196	666,000	220,766,000	14,956,827
Hawaii	1	373,038,000	373,038,000	373,038,000
Idaho	113	20,000	52,957,000	3,780,301
Illinois	1,067	0	974,363,000	4,915,863
Indiana	317	45,000	147,958,000	7,487,208
Iowa	390	189,000	72,807,000	2,830,962
Kansas	304	291,000	114,710,000	3,593,579
Kentucky	176	431,000	246,219,000	7,295,756
Louisiana	66	2,729,000	150,429,000	20,981,212
Maine	293	1,000	23,435,000	1,620,703
Maryland	24	8,448,000	379,240,000	91,229,125
Massachusetts	391	0	232,707,000	6,403,110
Michigan	781	3,000	479,442,000	6,542,449
Minnesota	467	0	167,909,000	4,213,054
Mississippi	152	534,000	63,086,000	5,331,388
Missouri	524	99,000	160,530,000	3,651,838
Montana	476	1,000	20,525,000	689,023
Nebraska	605	2,000	100,987,000	943,653
Nevada	17	727,000	463,467,000	41,206,824
New Hampshire	177	7,000	27,629,000	2,518,266
New Jersey	654	0	237,094,000	7,746,502
New Mexico	89	506,000	162,164,000	8,175,775
New York	705	47,000	2,330,921,000	11,932,738
North Carolina	194	30,000	209,942,000	12,302,361
North Dakota	258	6,000	21,243,000	791,151
Ohio	772	0	217,499,000	6,358,166
Oklahoma	583	60,000	103,398,000	2,103,578
Oregon	218	0	145,339,000	6,577,725
Pennsylvania	652	0	523,880,000	7,544,871
Rhode Island	36	608,000	88,335,000	11,707,556
South Carolina	98	306,000	108,464,000	14,478,020
South Dakota	176	3,000	34,359,000	1,394,778
Tennessee	138	298,000	238,663,000	10,660,681
Texas	1,203	0	481,255,000	7,091,976
Utah	40	826,000	84,848,000	14,915,500
Vermont	329	0	11,953,000	862,678
Virginia	134	0	456,081,000	19,696,478
Washington	305	37,000	143,387,000	7,493,695
West Virginia	55	2,708,000	72,366,000	12,218,236
Wisconsin	430	0	314,236,000	5,386,047
Wyoming	48	430,000	28,597,000	5,059,000

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33) FY 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000

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Table D-11. Minimum, maximum and mean of districts' other current expenditures, by state: 1999-2000

State	Number of districts	Minimum	Maximum	Mean
Total	15,953	\$0	\$337,734,000	\$848,909
Alabama	128	333,000	24,109,000	2,184,273
Alaska	53	0	9,441,000	746,679
Arizona	232	0	19,097,000	987,595
Arkansas	325	0	7,483,000	409,778
California	1,093	0	221,680,000	1,325,968
Colorado	195	0	17,378,000	779,815
Connecticut	181	0	10,673,000	836,994
Delaware	24	0	4,698,000	1,360,708
District of Columbia	1	21,341,000	21,341,000	21,341,000
Florida	67	340,000	108,780,000	10,277,194
Georgia	196	0	33,875,000	2,536,551
Hawaii	1	75,765,000	75,765,000	75,765,000
Idaho	113	0	5,980,000	499,027
Illinois	1,067	0	239,930,000	548,890
Indiana	317	0	11,968,000	872,697
Iowa	390	0	15,239,000	627,649
Kansas	304	36,000	10,449,000	587,816
Kentucky	176	59,000	27,191,000	1,188,273
Louisiana	66	636,000	26,419,000	4,384,394
Maine	293	0	4,882,000	209,416
Maryland	24	1,079,000	55,115,000	11,731,500
Massachusetts	391	0	21,924,000	695,212
Michigan	781	0	34,609,000	515,370
Minnesota	467	0	16,888,000	546,880
Mississippi	152	115,000	12,941,000	1,154,395
Missouri	524	0	14,767,000	462,635
Montana	476	0	3,248,000	79,609
Nebraska	605	0	12,728,000	151,190
Nevada	17	30,000	36,061,000	3,392,000
New Hampshire	177	0	3,563,000	261,441
New Jersey	654	0	22,256,000	631,405
New Mexico	89	8,000	19,902,000	999,764
New York	705	0	337,734,000	1,089,878
North Carolina	194	0	36,002,000	2,226,412
North Dakota	258	0	3,860,000	196,391
Ohio	772	0	24,401,000	607,462
Oklahoma	583	0	16,065,000	390,861
Oregon	218	0	13,275,000	586,945
Pennsylvania	652	0	61,024,000	805,090
Rhode Island	36	47,000	9,395,000	1,364,944
South Carolina	98	0	21,352,000	2,371,745
South Dakota	176	0	4,735,000	194,807
Tennessee	138	11,000	35,922,000	1,870,978
Texas	1,203	0	64,764,000	1,008,121
Utah	40	81,000	23,889,000	3,185,150
Vermont	329	0	1,250,000	73,201
Virginia	134	0	47,133,000	2,188,619
Washington	305	0	14,284,000	1,028,243
West Virginia	55	396,000	15,019,000	2,288,527
Wisconsin	430	0	30,448,000	538,286
Wyoming	48	62,000	2,951,000	483,625

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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
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Table D-12. Minimum, maximum and mean of districts' total current expenditures, by state: 1999-2000

State	Number of districts	Minimum	Maximum	Mean
Total	15,953	\$0	\$10,189,002,000	\$20,146,503
Alabama	128	4,672,000	344,757,000	32,424,633
Alaska	53	611,000	357,518,000	22,168,604
Arizona	232	3,000	377,385,000	18,498,371
Arkansas	325	707,000	161,091,000	7,595,886
California	1,093	0	4,785,436,000	34,211,108
Colorado	195	75,000	594,523,000	22,387,077
Connecticut	181	0	288,796,000	27,540,928
Delaware	24	509,000	170,228,000	38,542,542
District of Columbia	1	769,492,000	769,492,000	769,492,000
Florida	67	6,001,000	2,233,452,000	202,283,761
Georgia	196	1,553,000	664,237,000	46,581,607
Hawaii	1	1,213,937,000	1,213,937,000	1,213,937,000
Idaho	113	65,000	161,648,000	11,370,000
Illinois	1,067	0	3,114,612,000	13,654,362
Indiana	317	45,000	365,709,000	21,429,369
Iowa	390	508,000	228,505,000	8,347,726
Kansas	304	778,000	298,643,000	9,646,987
Kentucky	176	1,172,000	657,495,000	21,811,193
Louisiana	66	7,913,000	449,898,000	64,785,061
Maine	293	1,000	72,701,000	5,424,205
Maryland	24	22,767,000	1,171,608,000	264,401,875
Massachusetts	391	0	724,090,000	21,482,049
Michigan	781	9,000	1,419,508,000	16,928,928
Minnesota	467	0	503,800,000	13,021,732
Mississippi	152	1,663,000	178,269,000	16,516,888
Missouri	524	289,000	374,042,000	10,716,155
Montana	476	4,000	55,213,000	2,056,725
Nebraska	605	2,000	273,090,000	3,059,845
Nevada	17	1,485,000	1,210,685,000	110,157,000
New Hampshire	177	7,000	98,042,000	7,876,102
New Jersey	654	0	580,405,000	21,025,888
New Mexico	89	939,000	458,247,000	20,956,809
New York	705	47,000	10,189,002,000	41,273,658
North Carolina	194	30,000	665,330,000	39,759,253
North Dakota	258	30,000	71,937,000	2,548,016
Ohio	772	0	582,307,000	16,699,325
Oklahoma	583	167,000	243,452,000	5,801,852
Oregon	218	0	410,974,000	17,664,353
Pennsylvania	652	35,000	1,310,905,000	21,939,462
Rhode Island	36	2,855,000	238,272,000	36,563,250
South Carolina	98	725,000	325,841,000	41,606,286
South Dakota	176	9,000	102,050,000	4,111,057
Tennessee	138	1,308,000	698,104,000	35,475,196
Texas	1,203	3,000	1,299,342,000	20,777,766
Utah	40	1,941,000	302,528,000	51,995,500
Vermont	329	0	33,937,000	2,625,058
Virginia	134	0	1,304,730,000	57,883,455
Washington	305	125,000	361,731,000	21,042,449
West Virginia	55	7,718,000	221,433,000	37,633,818
Wisconsin	430	0	866,425,000	15,751,514
Wyoming	48	1,362,000	86,864,000	14,238,958

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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
Revised File

Table D-13. Minimum, maximum and mean of districts' capital outlays, by state:1999-2000

State	Number of districts	Minimum	Maximum	Mean
Total	15,953	\$0	\$1,453,829,000	\$2,800,862
Alabama	128	207,000	79,071,000	5,186,742
Alaska	53	37,000	75,494,000	3,482,000
Arizona	232	0	49,459,000	3,312,177
Arkansas	325	0	7,915,000	451,280
California	1,093	0	456,954,000	5,351,730
Colorado	195	0	143,065,000	4,013,903
Connecticut	181	0	55,647,000	2,047,840
Delaware	24	3,000	12,954,000	3,304,125
District of Columbia	1	87,549,000	87,549,000	87,549,000
Florida	67	303,000	254,704,000	41,681,522
Georgia	196	4,000	145,899,000	7,759,357
Hawaii	1	115,972,000	115,972,000	115,972,000
Idaho	113	1,000	23,251,000	1,370,327
Illinois	1,067	0	597,913,000	2,312,791
Indiana	317	0	37,418,000	2,653,536
Iowa	390	11,000	15,771,000	906,167
Kansas	304	16,000	17,916,000	678,095
Kentucky	176	28,000	82,921,000	2,926,756
Louisiana	66	268,000	58,680,000	6,282,864
Maine	293	0	19,209,000	488,437
Maryland	24	682,000	179,642,000	31,700,417
Massachusetts	391	0	29,056,000	1,364,967
Michigan	781	0	116,358,000	2,390,097
Minnesota	467	0	108,665,000	1,936,285
Mississippi	152	28,000	23,338,000	2,770,230
Missouri	524	1,000	53,565,000	1,444,307
Montana	476	0	8,796,000	120,628
Nebraska	605	0	35,035,000	403,084
Nevada	17	23,000	355,103,000	25,208,294
New Hampshire	177	0	16,161,000	734,525
New Jersey	654	0	37,819,000	2,023,254
New Mexico	89	2,000	78,173,000	2,873,427
New York	705	0	1,453,829,000	4,638,322
North Carolina	194	0	168,531,000	7,159,495
North Dakota	258	0	23,393,000	315,016
Ohio	772	0	43,356,000	1,792,674
Oklahoma	583	0	20,179,000	491,014
Oregon	218	0	34,573,000	1,794,445
Pennsylvania	652	0	156,675,000	2,848,903
Rhode Island	36	21,000	10,757,000	849,639
South Carolina	98	7,000	65,106,000	7,307,245
South Dakota	176	0	21,955,000	819,864
Tennessee	138	9,000	105,639,000	5,386,420
Texas	1,203	0	190,678,000	3,923,505
Utah	40	113,000	46,920,000	6,754,300
Vermont	329	0	4,643,000	118,881
Virginia	134	0	143,294,000	7,547,642
Washington	305	0	126,174,000	3,436,259
West Virginia	55	253,000	9,774,000	2,361,309
Wisconsin	430	0	66,878,000	2,229,295
Wyoming	48	128,000	14,805,000	1,470,396

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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
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Table D-14. Minimum, maximum and mean of districts' non-elementary/secondary expenditures, by state: 1999-2000

State	Number of districts	Minimum	Maximum	Mean
Total	15,953	\$0	\$150,039,000	\$279,354
Alabama	128	25,000	11,283,000	908,766
Alaska	53	1,000	1,779,000	136,000
Arizona	232	0	4,153,000	179,091
Arkansas	325	0	679,000	15,514
California	1,093	0	142,618,000	750,522
Colorado	195	0	13,207,000	200,703
Connecticut	181	0	3,678,000	166,271
Delaware	24	0	2,463,000	418,125
District of Columbia	1	1,766,000	1,766,000	1,766,000
Florida	67	0	101,341,000	6,904,000
Georgia	196	0	16,402,000	251,184
Hawaii	1	33,602,000	33,602,000	33,602,000
Idaho	113	0	1,806,000	29,708
Illinois	1,067	0	70,161,000	122,892
Indiana	317	0	5,678,000	310,350
Iowa	390	0	3,108,000	41,326
Kansas	304	0	5,259,000	100,796
Kentucky	176	0	1,861,000	291,273
Louisiana	66	7,000	3,429,000	270,333
Maine	293	0	1,480,000	55,597
Maryland	24	5,000	4,013,000	770,333
Massachusetts	391	0	17,091,000	133,210
Michigan	781	0	22,939,000	435,625
Minnesota	467	0	25,285,000	595,439
Mississippi	152	0	1,810,000	50,329
Missouri	524	0	12,039,000	251,219
Montana	476	0	565,000	7,334
Nebraska	605	0	1,043,000	5,238
Nevada	17	0	5,326,000	723,588
New Hampshire	177	0	598,000	19,610
New Jersey	654	0	7,172,000	240,890
New Mexico	89	0	3,103,000	140,449
New York	705	0	150,039,000	418,867
North Carolina	194	0	7,276,000	247,454
North Dakota	258	0	1,516,000	19,919
Ohio	772	0	15,641,000	333,837
Oklahoma	583	0	24,927,000	274,238
Oregon	218	0	8,881,000	94,725
Pennsylvania	652	0	51,710,000	242,663
Rhode Island	36	0	2,429,000	232,167
South Carolina	98	0	4,063,000	473,561
South Dakota	176	0	939,000	15,188
Tennessee	138	0	3,967,000	353,819
Texas	1,203	0	14,459,000	145,298
Utah	40	53,000	14,422,000	1,622,250
Vermont	329	0	2,580,000	16,754
Virginia	134	0	11,859,000	404,888
Washington	305	0	4,812,000	121,603
West Virginia	55	2,000	8,853,000	561,927
Wisconsin	430	0	5,963,000	78,353
Wyoming	48	0	328,000	35,104

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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000

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Table D-15. Minimum, maximum and mean of districts' total expenditures, by state:1999-2000

State	Number of districts	Minimum	Maximum	Mean
Total	15,953	\$0	\$12,342,804,000	\$24,265,712
Alabama	128	5,664,000	401,336,000	39,088,023
Alaska	53	907,000	442,420,000	26,168,000
Arizona	232	4,000	445,259,000	23,263,767
Arkansas	325	722,000	171,336,000	8,256,615
California	1,093	3,000	5,420,500,000	41,930,241
Colorado	195	175,000	782,622,000	27,918,938
Connecticut	181	0	356,688,000	31,033,227
Delaware	24	592,000	192,070,000	43,653,625
District of Columbia	1	858,807,000	858,807,000	858,807,000
Florida	67	6,740,000	2,656,802,000	256,432,149
Georgia	196	1,571,000	846,907,000	55,533,214
Hawaii	1	1,363,511,000	1,363,511,000	1,363,511,000
Idaho	113	66,000	178,720,000	13,043,920
Illinois	1,067	0	3,884,516,000	16,938,322
Indiana	317	274,000	435,436,000	26,872,167
Iowa	390	954,000	262,192,000	10,191,828
Kansas	304	842,000	317,344,000	10,944,375
Kentucky	176	1,254,000	758,643,000	25,630,523
Louisiana	66	8,306,000	521,286,000	72,834,803
Maine	293	7,000	74,685,000	6,287,631
Maryland	24	24,041,000	1,402,217,000	306,487,417
Massachusetts	391	0	796,948,000	24,210,647
Michigan	781	62,000	1,579,543,000	21,229,867
Minnesota	467	0	665,586,000	16,701,642
Mississippi	152	1,695,000	204,472,000	19,713,645
Missouri	524	420,000	453,438,000	12,802,687
Montana	476	4,000	56,188,000	2,209,597
Nebraska	605	3,000	297,304,000	3,579,387
Nevada	17	1,545,000	1,670,203,000	143,662,353
New Hampshire	177	40,000	105,877,000	9,267,768
New Jersey	654	0	620,971,000	24,409,576
New Mexico	89	1,254,000	543,882,000	24,326,191
New York	705	160,000	12,342,804,000	47,931,340
North Carolina	194	30,000	874,312,000	48,198,242
North Dakota	258	48,000	98,365,000	3,111,504
Ohio	772	0	637,748,000	19,370,163
Oklahoma	583	170,000	270,756,000	6,649,864
Oregon	218	22,000	440,654,000	20,175,771
Pennsylvania	652	46,000	1,829,299,000	27,522,043
Rhode Island	36	3,118,000	255,633,000	38,568,167
South Carolina	98	732,000	396,831,000	50,626,449
South Dakota	176	134,000	130,324,000	5,105,733
Tennessee	138	1,494,000	810,806,000	42,066,529
Texas	1,203	3,000	1,547,007,000	26,219,685
Utah	40	2,297,000	359,377,000	61,960,500
Vermont	329	54,000	35,560,000	3,628,611
Virginia	134	3,078,000	1,496,767,000	68,318,478
Washington	305	129,000	489,743,000	25,612,908
West Virginia	55	8,246,000	240,477,000	40,792,055
Wisconsin	430	704,000	1,010,289,000	19,030,816
Wyoming	48	1,533,000	92,171,000	16,040,063

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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
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Table D-16. Minimum, maximum and mean of continuous variables: 1999-2000

Variable	Label	N	Minimum	Maximum	Mean
V33	Fall Membership	15,953	0	1,075,710	2,915
C14	Fed Rev - Thru State - Title I	15,953	0	454,547,000	475,557
C15	Fed Rev - Thru State - Children With Dis	15,953	0	102,456,000	256,015
C16	Fed Rev - Thru State - Eisenhower Math A	15,953	0	10,510,000	15,672
C17	Fed Rev - Thru State - Drug Free Schools	15,953	0	11,290,000	20,463
C18	Fed Rev - Thru State - Title Vi	15,953	0	14,396,000	36,086
C19	Fed Rev - Thru State - Vocational Educat	15,953	0	9,733,000	38,291
C20	Fed Rev - Thru State - Other	15,953	0	143,242,000	234,685
C25	Fed Rev - Thru State - Child Nutrition A	15,953	0	248,984,000	404,132
C36	Fed Rev - Nonspecified	15,953	0	46,805,000	31,499
B10	Fed Rev - Direct - Impact Aid	15,953	0	63,475,000	61,903
B11	Fed Rev - Direct - Bilingual Education	15,953	0	19,487,000	9,666
B12	Fed Rev - Direct - Indian Education	15,953	0	1,978,000	3,685
B13	Fed Rev - Direct - Other	15,953	0	135,486,000	90,302
C01	State Rev - General Formula Assistance	15,953	0	3,511,285,000	7,999,960
C04	State Rev - Staff Improvement Programs	15,953	0	58,303,000	149,720
C05	State Rev - Special Education Programs	15,953	0	306,550,000	639,102
C06	State Rev - Compensatory And Basic Skill	15,953	0	80,468,000	205,704
C07	State Rev - Bilingual Education Programs	15,953	0	92,061,000	28,955
C08	State Rev - Gifted And Talented Programs	15,953	0	80,757,000	33,793
C09	State Rev - Vocational Education Program	15,953	0	41,267,000	79,045
C10	State Rev - School Lunch Programs	15,953	0	21,033,000	23,662
C11	State Rev - Capital Outlay And Debt Serv	15,953	0	168,981,000	363,681
C12	State Rev - Transportation Programs	15,953	0	74,559,000	222,650
C13	State Rev - Other Programs	15,953	0	1,435,019,000	1,313,873
C35	State Rev - Nonspecified	15,953	0	26,373,000	75,988
C38	State Rev On Behalf - Employee Benefits	15,953	0	116,384,000	374,281
C39	State Rev On Behalf - Not Employee Benef	15,953	0	12,225,000	28,459
T02	Local Rev - Parent Government Contributi	1,443	0	4,933,666,000	18,991,709
T06	Local Rev - Property Taxes	14,071	0	1,403,657,000	7,249,731
T09	Local Rev - General Sales Taxes	14,071	0	139,668,000	155,897
T15	Local Rev - Public Utility Taxes	14,071	0	12,766,000	17,081
T40	Local Rev - Individual And Corporate Inc	14,071	0	89,123,000	74,790
T99	Local Rev - All Other Taxes	14,071	0	82,858,000	70,907
D11	Local Rev - From Other School Systems	15,953	0	146,104,000	363,011
D23	Local Rev - From Cities And Counties	15,953	0	245,390,000	242,195
A07	Local Rev - Tuition Fees From Pupils And	15,953	0	9,371,000	49,198
A08	Local Rev - Transportation Fees From Pup	15,953	0	7,571,000	3,626
A09	Local Rev - School Lunch	15,953	0	32,400,000	340,443
A11	Local Rev - Textbook Sales And Rentals	15,953	0	1,538,000	10,189
A13	Local Rev - Student Activity Receipts	15,953	0	67,235,000	145,744
A15	Local Rev - Student Fees, Nonspecified	15,953	0	17,117,000	7,227
A20	Local Rev - Other Sales And Services	15,953	0	32,520,000	49,758
U22	Local Rev - Interest Earnings	15,953	0	107,003,000	377,601
U97	Local Rev - Miscellaneous	15,953	0	123,614,000	483,411
C24	Nces Local Revenue, Census State Revenue	15,953	0	522,490,000	158,660
E13	Current Exp - Instruction	15,953	0	7,520,347,000	12,442,710
V91	Payments To Private Schools	15,953	0	23,587,000	49,849
V92	Payments To Public Charter Schools	15,953	0	11,813,000	8,984
E17	Current Exp - Support Services - Pupils	15,953	0	216,214,000	974,827
E07	Current Exp - Support Services - Instruc	15,953	0	269,359,000	896,275
E08	Current Exp - Support Services - General	15,953	0	114,481,000	405,631
E09	Current Exp - Support Services - School	15,953	0	345,898,000	1,117,300
V40	Current Exp - Support Services - Operati	15,953	0	903,978,000	1,900,866
V45	Current Exp - Support Services - Student	15,953	0	513,202,000	832,169
V90	Current Exp - Support Services - Busines	15,953	0	251,267,000	633,208
V85	Current Exp - Support Services Nonspecif	15,953	0	22,149,000	94,608
E11	Current Exp - Food Services	15,953	0	337,734,000	797,934

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
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Table D-16. Minimum, maximum and mean of continuous variables: 1999-2000—Continued

Variable	Label	N	Minimum	Maximum	Mean
V60	Current Exp - Enterprise Operations	15,953	0	26,748,000	39,040
V65	Current Exp - Other Elsec	15,953	0	85,764,000	11,935
V70	Non-Elsec Exp - Community Services	15,953	0	69,297,000	138,025
V75	Non-Elsec Exp - Adult Education	15,953	0	127,158,000	123,130
V80	Non-Elsec Exp - Other	15,953	0	14,422,000	18,199
F12	Capital Outlay - Construction	15,953	0	1,293,401,000	1,990,261
G15	Capital Outlay - Land And Existing Struc	15,953	0	117,392,000	170,338
K09	Capital Outlay - Instructional Equipment	15,953	0	65,003,000	213,750
K10	Capital Outlay - Other Equipment	15,953	0	95,425,000	395,277
K11	Capital Outlay - Nonspecified Equipment	15,953	0	17,600,000	31,237
L12	Payments To State Governments	15,953	0	53,125,000	41,232
M12	Payments To Local Governments	15,953	0	69,184,000	44,912
Q11	Payments To Other School Systems	15,953	0	260,385,000	405,426
I86	Interest On Debt	15,953	0	437,445,000	547,423
Z32	Total Salaries	15,953	0	6,535,868,000	13,235,814
Z33	Salaries - Instruction	15,953	0	5,343,886,000	9,033,804
V11	Salaries - Support Services - Pupils	15,953	0	163,005,000	698,705
V13	Salaries - Support Services - Instructio	15,953	0	185,574,000	548,948
V15	Salaries - Support Services - General Ad	15,953	0	57,588,000	192,608
V17	Salaries - Support Services - School Adm	15,953	0	282,570,000	844,514
V21	Salaries - Support Services - Operation	15,953	0	420,285,000	777,722
V23	Salaries - Support Services - Student Tr	15,953	0	71,979,000	314,881
V37	Salaries - Support Services - Business/C	15,953	0	82,750,000	301,284
V29	Salaries - Food Service	15,953	0	166,441,000	291,752
Z34	Total Employee Benefits	15,953	0	1,646,754,000	3,394,495
V10	Empl Benefits - Instruction	15,953	0	1,430,692,000	2,271,690
V12	Empl Benefits - Support Services - Pupil	15,953	0	49,485,000	172,912
V14	Empl Benefits - Support Services - Instr	15,953	0	48,258,000	135,815
V16	Empl Benefits - Support Services - Gener	15,953	0	12,832,000	56,143
V18	Empl Benefits - Support Services - Schoo	15,953	0	64,940,000	213,860
V22	Empl Benefits - Support Services - Opera	15,953	0	95,331,000	218,582
V24	Empl Benefits - Support Services - Stude	15,953	0	21,532,000	94,619
V38	Empl Benefits - Support Services - Busin	15,953	0	24,537,000	89,411
V30	Empl Benefits - Food Services	15,953	0	18,900,000	79,278
V32	Empl Benefits - Enterprise Operations	15,953	0	1,792,000	1,669
_19H	Long Term Debt - Outstanding At Beginnin	15,953	0	7,060,840,000	10,104,866
_21F	Long Term Debt - Issued During Fiscal Ye	15,953	0	347,700,000	1,567,511
_31F	Long Term Debt - Retired During Fiscal Y	15,953	0	115,688,000	798,038
_41F	Long Term Debt - Outstanding At End Of F	15,953	0	7,174,693,000	10,860,315
_61V	Short Term Debt - Outstanding At Beginn	15,953	0	225,000,000	272,511
_66V	Short Term Debt - Outstanding At End Of	15,953	0	110,000,000	327,825
W01	Assets - Sinking Fund	14,510	0	150,480,000	433,131
W31	Assets - Bond Fund	14,510	0	689,135,000	2,097,132
W61	Assets - Other Funds	14,510	0	2,212,870,000	4,419,722

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 2000, (sdf001d).

Appendix D—Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, SY 1999-2000, FY 2000
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FORM **F-33**
 (6-12-2000)

U.S. DEPARTMENT OF COMMERCE
 Economics and Statistics Administration
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2000 ANNUAL SURVEY OF LOCAL GOVERNMENT FINANCES School Systems

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

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

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

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

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

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

Part I REVENUE – Continued	Amount <i>Omit cents</i>
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	
Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C14
1. Title I	C15
2. Children with disabilities	C16
3. Eisenhower math and science	C17
4. Drug free schools	C18
5. Title VI	C19
6. Vocational 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 (PL 815 and 874)	B11
2. Bilingual education	B12
3. Indian education	B13
4. All other direct federal aid	

CONTINUE WITH PART II ON PAGE 3 

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 NON-INSTRUCTIONAL PROGRAMS	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
Section C – NON-ELEMENTARY-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 1999		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 1999		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 non-benefits	J14	
21. State payment on behalf of the LEA, support services non-benefits	J96	
22. State payment on behalf of the LEA, non-instructional programs non-benefits	J97	
23. State payment on behalf of the LEA, non-elementary/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, Bureau of the Census at 1-800-622-6193 for help with questions.

Part I – REVENUE

Section A – FROM LOCAL SOURCES

Lines 1–5. Independent school districts 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 (non-school system) government and transferred to the school system. Regional school systems should report assessments received from cities and towns here. Assessments received from independent school districts should be reported on line 8.

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

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

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

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

Section B – FROM STATE SOURCES

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

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

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

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

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

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

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

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

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

Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Include federal revenues distributed through Title I of the Elementary-Secondary Education Act (ESEA). 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.

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

Line 5. Enter Title VI grants sanctioned by the Elementary-Secondary Education Act.

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.

Line 3. Include both project and formula grants for Indian education authorized by the Elementary-Secondary Education Act, Title IX, 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.

CONTINUE ON PAGE 7 

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, non-student transportation vehicle operation and maintenance, and security services.

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

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

Section B – Elementary-secondary Non-instructional Programs

Line 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 NON-instructional activities not related to food services or enterprise operations. Non-enterprise student activities should be included with "instruction" on line 1.

Section C – Non-elementary-secondary Programs

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

Line 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 non-elementary secondary programs such as any community college programs.

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

Line 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 non-elementary-secondary program activities.

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

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

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

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

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 non-interest-bearing obligations.

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

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

Part VIII – FALL MEMBERSHIP – OCTOBER, 1998

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 1998 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

Part IX – SPECIAL PROCESSING ITEMS

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

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

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

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

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

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

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

Line 7. State payment on behalf of the LEA, pupil support services. This item consists of the actual or estimated expenditure from the revenues reported in Part V, 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 non-benefits. 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 non-benefits. 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 non-benefits. Report expenditures of the revenues reported in Part V, line 2, that were made for non-instructional programs. See definition for Part II-B.

Line 23. State payment on behalf of the LEA, non-elementary/secondary programs. Report expenditures of the revenues reported in Part V, lines 1 & 2, that were made for non-elementary/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.