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Documentation for the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1997–98, Fiscal Year (FY) 1998, (Revision 1e, Revised May 2005)

Revised File

May 2005



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May 2005

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I. Introduction to the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1997–98, Fiscal Year (FY) 1998

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 included¹.

Revisions to data file. The file and documentation were revised in October 2003. Three items, Payments to Private Schools (V91), Payments to Public Charter Schools (V92), and Census Fiscal File Match (CENFILE) were added to the data file.

The file and documentation were revised again in May 2005. These revisions included: 1) a new data file name; 2) re-ordered revenue items; 3) new labels for some variables; 4) the variable “CCD” has been renamed “CCDNF”; 5) the variable “CHARTER” has been renamed “AGCHRT”; 6) the variable “NCESID” has been renamed “LEAID” and the variable “NONELSEC” was renamed “TNONELSE.” In addition Appendix B – Glossary and Appendix C – State Notes were modified. TOTALREV was also recalculated for one district in New York.

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 theirs as the *Common Core of Data School District Finance Survey*. This is the documentation of the CCD School District Finance Survey for FY 1998.

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

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

enable the SEA and data users to identify and select records according to the categories of interest to them. The principal users of CCD fiscal data are the Federal Government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public.

Data items are defined and referenced through the NCES accounting handbook, *Financial Accounting for Local and State School Systems* (<http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R>). The accounting handbook provides common definitions for detail account codes, which are aggregated to form the data items collected on this survey. This helps to ensure comparable data across states and school districts.

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 1997–98 CCD School District Finance Survey contains 15,728 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. This file contains 216 records that are not on the Census Bureau release of this file. These 216 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.

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 1997–98 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.

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 1997–98 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 1998 and how those practices relate to this data release.

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

Appendix E— Survey Form includes a facsimile of the data collection instrument.

II. User's Guide

A. Methodology

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

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

In the 1997–98 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, Rhode Island, South Carolina, Tennessee, and Utah. All other states reported data in the F-33 format. Oklahoma sent revenue data in the F-33 format and expenditure data in their own state format. The District of Columbia and Hawaii submitted supplemental data, and additional data were taken from the National Public Education Financial Survey (NPEFS) survey. All data are monitored by survey analysts and computer edits are used to check for internal and longitudinal consistency.

The F-33 is designed to provide finance data for each school district, and should not be used to create SEA totals. It is suggested that the data user look to other sources such as NPEFS (<http://www.nces.ed.gov/ccd/stfis.asp>) for state aggregate data.

B. Accounting Methods

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

The Census Bureau collects and edits the data, and works with state data coordinators to resolve any inconsistent or unusual data. Some LEA data may not strictly adhere to the NCES finance manual or an LEA may be missing data for certain items. In these cases, supplemental information may be used by the Census Bureau to impute 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 the district and once by the receiving district.

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

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

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

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

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

Missing and Not Applicable Data. Although no data items are identified as missing on the F-33 files, it is not possible to determine whether a reported '0' represents a missing data item or a true '0.' In the cases where a '0' represents *not applicable*, the district does not have that type of

revenue or that type of expenditure. In small districts, staff and other costs may cross functions. For example, the principal of a school in a one-school LEA may serve as the LEA superintendent. In some cases, this person's salary is only reported under LEA administration instead of allocated to both LEA administration and school administration functions.

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 1998–99 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=97096R>). This publication contains standard account codes, classification criteria, and definitions for reporting school system financial information, providing a system by which fiscal data can be reported in a comprehensive and uniform manner. The second reference source is the guide for *Governmental Accounting, Auditing and Financial Reporting*, which can be purchased from the Government Finance Officers Association. A third reference, *The Governments Finance and Employment Classification Manual*, can be accessed online from the Census Bureau at (<http://www.census.gov/govs/www/class.html>). Together, these three sources allow survey examiners to maintain variable continuity between survey cycles and during survey form modifications. The fourth reference is the summary of definitions needed to respond to the survey. It is found directly on the survey form under “Basic Instructions and Suggestions” (see Survey Form in .pdf format in Appendix E). In the survey instructions located on the questionnaire, the respondent may reference general definitions associated with public education revenue, expenditure, debt and asset information that directly pertain to the survey forms. These resources help to maintain the reliability and validity of F-33 school finance data.

C. Unit Identifiers

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

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

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

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

CENSUSID	
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

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.

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

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 1998). The agency type codes are:

CENSUSID: Agency Type Code	
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

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:

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

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

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

<http://www.itl.nist.gov/fipspubs/co-codes/states.htm> (county),

<http://www.census.gov/population/estimates/metro-city/99mfips.txt> (metro).

Federal Information Processing Standards State Codes (FIPST) By State Name and State Abbreviation 2 Digit State Codes		
State Abbreviation (STABBR)	State Name (STNAME)	FIPS State Code (FIPST)
AL	Alabama	01
AK	Alaska	02
AZ	Arizona	04
AR	Arkansas	05
CA	California	06
CO	Colorado	08
CT	Connecticut	09
DE	Delaware	10
DC	District of Columbia	11
FL	Florida	12
GA	Georgia	13
HI	Hawaii	15
ID	Idaho	16
IL	Illinois	17
IN	Indiana	18
IA	Iowa	19
KS	Kansas	20
KY	Kentucky	21
LA	Louisiana	22

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)
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

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

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)

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 affiliated with a regular school district, university or a private organization, or they may be self-governing entities. CCD 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.

An 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 non-charter schools. If a district operates only non-charter 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.’

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.

The AGCHRT codes are:

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

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

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 description in Appendix A.

D. Common Core of Data (CCD)

The CCD is a comprehensive, annual, national, statistical database of information concerning all public elementary and secondary schools and school districts. As previously noted, CCD is made up of a set of five surveys: Public Elementary/Secondary School Universe, Local Education Agency (School District) Universe, State Nonfiscal, NPEFS, and F-33 surveys. All CCD data are provided by the SEAs and are edited by NCES. When merging the F-33 data file with other CCD data files, data users are encouraged to use the F-33 count for student membership.

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

E. Changes to the Survey 1990 to 1998

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.

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

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

Survey Changes

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

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

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

Changes in the F-33 Survey Fiscal Years 1992–1997	
1992 to 1996	1997
V19+V25+V27	V37
V20+V26+V28	V38
V35+V50+V55	V90

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

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

Changes in Unit Identifiers. Prior to 1994, CENSUSID consisted of a 9-digit field where positions 1–2 represented the Census Bureau state code; position 3, the agency type code; positions 4–6, the country area code; and positions 7–9, the parent school district government. In the 1994–98 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.

Governments Division Third Position of CENSUSID Changes in Agency Type Code Over Years (Type / Description)	
Prior to FY 1994	FY 1994 – Present
0 / State Dependent School Systems	0 / State Dependent School Systems
5 / Independent School Systems	5 / Independent School District
7 / County Dependent School Systems	1 / County Dependent School System
8 / City Dependent School System	2 / City Dependent School System
9 / Township Dependent School system	3 / Township Dependent School System

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 Index². 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 1998 are missing a small amount of detail data within support services for a limited number of districts in California. The subtotals TCURSSVC, TCURELSC and TOTALEXP include these expenditures, but a detailed breakout within support services was not reported.

F. File Formats and File Names

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

sdf98d1e.sas7bdat (*SAS - F-33 data for School Year 1997–1998, FY 1998*)
sdf98d1e.txt (*TEXT - F-33 data for School Year 1997–1998, FY 1998*)

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

The School District Finance Survey (F-33) data file for FY 1998 is titled sdf98d1e.sas7bdat. The first 5 characters indicate the file contents and year, and the last 3 characters indicate the file version. “sdf” stands for school district finance, “98” stands for FY 1998, “d” indicates this is the 4th version of this file produced by the Census Bureau, “1” indicates that the file is ready for release by NCES, and “d” indicates this is the fourth release of this file by NCES.

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

G. Appendices D and E

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

Survey Forms / Questionnaires. The F-33 survey form is provided in Appendix E in a portable document format (pdf) which can be viewed and printed using an Acrobat Reader. There are items on the survey form that do not appear on the data file. They are referred to as Special Processing Items and are used in processing the F-33 data. These items are listed in Part IX of the survey form and include: A15, T07, C24, C35, C36, J13, J17, J07 and J08. The survey form may be accessed in the following file folder:

F-33_98q (*TIF - F-33 Survey for 1998*).

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File name=sdf98d1e.txt, 1997-1998

Number of Variables=129

Number of Observations= 15,728

Release: 1e, May 2005

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

Position	Variable Name	Type	Variable Description
1	LEAID	Char	NCES 7 DIGIT LOCAL EDUCATION AGENCY ID
2	CENSUSID	Char	CENSUS 14 DIGIT GOVT ID
3	FIPST	Char	FIPS STATE NUMBER
4	FIPSCO	Char	FIPS COUNTY NUMBER
5	CMSA	Char	CMSA/PMSA/MSA CODE – digits 1 and 2 are ‘00’ or the code for the Consolidated Metropolitan Statistical Area; digits 3-6 are either the PMSA or MSA code as appropriate.
6	NAME	Char	NAME OF LOCAL EDUCATION AGENCY
7	STNAME	Char	STATE NAME
8	STABBR	Char	STATE ABBREVIATION
9	SCHLEV	Char	SCHOOL LEVEL CODE 01 Elementary School System only 02 Secondary School System only 03 Elementary-Secondary School System 05 Vocational or Special Education School System 06 Non-Operating School System 07 Education Service Agency
10	AGCHRT	Char	AGENCY CHARTER CODE 1 All associated schools are charter schools 2 All associated schools are charter and non-charter schools 3 All associated schools are non-charter 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

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24	C19	Num	FED REV - THRU STATE - VOCATIONAL EDUCATION
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
64	U97	Num	LOCAL REV - MISCELLANEOUS
65	C24	Num	NCES LOCAL REVENUE, CENSUS STATE REVENUE

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66	TOTALEXP	Num	TOTAL EXPENDITURES (equals TCURELSC + NONELSEC + 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	NONELSEC	Num	TOTAL NON-ELSEC EXPENDITURES (equals V70 + V75 + V80)
86	V70	Num	NON-ELSEC EXP - COMMUNITY SERVICES
87	V75	Num	NON-ELSEC EXP - ADULT EDUCATION
88	V80	Num	NON-ELSEC EXP - OTHER
89	TCAPOUT	Num	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
90	F12	Num	CAPITAL OUTLAY - CONSTRUCTION
91	G15	Num	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
92	K09	Num	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
93	K10	Num	CAPITAL OUTLAY - OTHER EQUIPMENT
94	K11	Num	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
95	L12	Num	PAYMENTS TO STATE GOVERNMENTS
96	M12	Num	PAYMENTS TO LOCAL GOVERNMENTS
97	Q11	Num	PAYMENTS TO OTHER SCHOOL SYSTEMS
98	I86	Num	INTEREST ON DEBT
99	Z32	Num	TOTAL SALARIES
100	Z33	Num	SALARIES - INSTRUCTION
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

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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

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

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

CAPITAL OUTLAY. Direct expenditure for construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current expenditure. [TCAPOUT is the sum of: F12, G15, K09, K10, 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 data file indicates whether the record matches a record on the CCD Agency (nonfiscal) 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

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obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from school system employee-retirement funds. [**_19H, _21F, _31F, _41F, _61V, _66V**]

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

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

ELEMENTARY-SECONDARY EDUCATION. Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

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

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

EQUIPMENT. Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures. [**K09, K10, K11**]

EXPENDITURE. All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans and agency transactions. Expenditure includes only external transactions of a school system and excludes non-cash transactions such as the provision of prerequisites or other payments in-kind.

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

FEDERAL REVENUE - DIRECT. Aid from project grants for programs such as Impact Aid (PL 81-815 and PL 81-874), Indian Education, Bilingual Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted / Talented. [**B10, B11, B12, B13**]

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

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

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

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

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

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

Nonspecified Federal Aid Distributed by the State. Federal revenue amounts which pertain to more than one of the above categories but which reporting units could not break out into these categories. These revenues are included in “Nonspecified” instead of “Other.” [C36]

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

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. It excludes capital outlay, debt service, and interfund transfers for elementary-secondary instruction. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional support activities as well as adult education and community services. Instruction Salaries (Z33) includes salaries for teachers and teacher aides and assistants. [TCURINST, E13]

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

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

INTEREST EXPENDITURE. Amounts paid for use of borrowed money. [I86]

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

LEA. Local Education Agency, often called school districts, an education agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

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

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

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

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

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

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

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

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

Taxes (Other than Property Taxes). Revenues raised by school districts that set their own tax rates (Independent LEAs). These include: General Sales Taxes [T09], Individual and Corporate Taxes [T40], Other Taxes [T99], Property Taxes [T06], and Public Utility Taxes [T15].

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

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

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

NCES. National Center for Education Statistics, an organization within the 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 expenditures. [TCUROTH is the sum of: E11, V60, and V65]

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

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

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PAYMENTS TO PRIVATE SCHOOLS. Expenditures to private schools (for tuition and other purposes) that are also included in instruction expenditures (TCURINST) and related totals TCURELSC and TOTALEXP. See ‘Special Items’ in the User’s Guide. [V91]

PAYMENTS TO PUBLIC CHARTER SCHOOLS. This item includes charter school expenditures 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 Revenues- Property Taxes.’

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

REVENUE. All amounts of money received by a school system from external sources, or net of refunds and other correcting transactions other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Revenue on the F-33 excludes non-cash transactions such as receipt of services, commodities, or other “receipts in-kind.”

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

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

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

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

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

Capital Outlay/Debt Service. Revenue paid for school construction and building aid including amounts to help the school systems pay for servicing debt. [C11]

Compensatory 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]

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

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

Vocational Programs. Revenues for state vocational education assistance programs, including career education programs. [C09]

Other Programs. All other state revenues which are paid directly to the school systems including funds for bilingual education, gifted and talented programs, food services, instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, pre-kindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. In cases where these programs are covered under state government's general formula assistance program, revenues will be shown under "general formula assistance" instead of "Other State Aid." [C01, C07, C08, C10, C13]

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

STUDENT 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.

SUPPORT SERVICES EXPENDITURE. Relates to support services functions (series 2000) defined in "Financial Accounting for Local and State School Systems" (National Center for Education Statistics, 1990). Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. It includes expenditures for the following functions: [TCURSSVC is the sum of: E17, E07, E08, E09, V40, V45, V90, and V85]

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

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

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

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

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

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

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

Nonspecified Support Services. Expenditures which pertain to more than one of the above categories. In some cases reporting units could not provide distinct expenditure amounts for each support services category. These expenditures were included in “nonspecified” instead of “other support services.” [V85]

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

TOTAL EXPENDITURE. Total Expenditure is the sum of Current Expenditure (TCURELSC), Non Elementary-Secondary Expenditure (TNONELSE) Capital Outlay (TCAPOUT), intergovernmental expenditure (i.e. payments to other state and local governments and other school systems), and debt service expenditure. [TOTALEXP is the sum of: TCURELSC, TNONELSE, TCAPOUT, L12, M12, Q11, and I86. Component variables may differ in surveys of fiscal years preceding 1992.]

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. The absence of “Notes” for a state indicates that the state’s data did not contain any anomalies.

Alabama

State Abbreviation: AL

Alaska

State Abbreviation: AK

Notes:

- Payments to other school systems (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.
- Expenditures for pupil support services cannot be isolated in the state school finance reporting system and are missing in the individual LEA data.

Arizona

State Abbreviation: AZ

Notes:

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

Arkansas

State Abbreviation: AR

Notes:

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

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 six districts in CA, the state reports a single unified district on the F-33, but separate elementary and secondary districts on the CCD Agency Universe. California treats the two Elementary and High School districts as one district in its financial accounting, but as separate districts in managing its student and staff data. An NCESID code is assigned to the combined district so that it may be matched with related items on the CCD file. The table below lists the combined data by district, NCESID and enrollment.

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CA School Districts Combined for the F-33 Survey			
Combined Financial Data			
School District	NCESID	Enrollment	Year
Alhambra (combined district)	0601910	19,583	1998
Alhambra City Elementary	0601910	11,493	1998
Alhambra City High	0601930	8,090	1998
Eureka (combined district)	0613060	6,102	1998
Eureka City Elementary	0613040	2,808	1998
Eureka City High	0613060	3,294	1998
Modesto (combined district)	0625130	31,392	1998
Modesto City Elementary	0625130	18,212	1998
Modesto City High	0625150	13,180	1998
Petaluma (combined district)	0630230	7,626	1998
Petaluma City Elementary	0630230	2,590	1998
Petaluma City High	0630250	5,036	1998
Santa Cruz (combined district)	0635590	8,919	1998
Santa Cruz City Elementary	0635590	3,114	1998
Santa Cruz City High	0635600	5,805	1998
Santa Rosa (combined district)	0635810	16,906	1998
Santa Rosa Elementary	0635810	5,049	1998
Santa Rosa High	0635830	11,857	1998

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:

-Instructional Equipment is combined with all equipment outlays.

Florida

State Abbreviation: FL

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.

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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.

- 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.

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 included in local revenue.

Indiana

State Abbreviation: IN

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 Arizona 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.

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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

State Abbreviation: MI

Minnesota

State Abbreviation: MN

Mississippi

State Abbreviation: MS

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:

-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 Arizona financial reporting system.

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

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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 release by the Census Bureau after 1997.

North Carolina

State Abbreviation: NC

Notes:

-State expenditures made on behalf of the public school systems are reported in the data.
-Payments to other school systems (Q11) cannot be isolated in the Arizona 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

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.

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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:

- 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 Arizona financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.

Vermont

State Abbreviation: VT

Notes:

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

Virginia

State Abbreviation: VA

Notes:

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

Washington

State Abbreviation: WA

West Virginia

State Abbreviation: WV

Notes:

- State 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
Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-1. Frequencies of categorical variables, school district finance survey: 1997-98

School Level Code				
SCHLEV	Frequency	Percent	Cumulative Frequency	Cumulative Percent
01 Elementary School System Only	3,246	20.7	3,246	20.7
02 Secondary School System Only	557	3.6	3,803	24.2
03 Elementary-Secondary School System	10,649	67.9	14,452	92.1
05 Vocational or Special Education School System	259	1.7	14,711	93.8
06 Nonoperating School System	243	1.6	14,954	95.3
07 Educational Service Agency	733	4.7	15,687	99.9
Missing	41	0.3	15,728	100.0

Charter School				
AGCHRT	Frequency	Percent	Cumulative Frequency	Cumulative Percent
01 All Associated Schools are Charter Schools	313	2.0	313	2.0
02 All Associated Schools are Charter and Non-Charter Schools	0	0.0	313	2.0
03 All Associated Schools are Non-Charter Schools	0	0.0	313	2.0
N Not Applicable or Code could not be Determined	15,415	98.0	15,728	100.0

Census Fiscal File Match				
CENFILE	Frequency	Percent	Cumulative Frequency	Cumulative Percent
0	216	1.4	216	1.4
1	15,512	98.6	15,728	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	15,486	98.5	15,728	100.0

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-1. Frequencies of categorical variables, school district finance survey: 1997-98 - Cont.

Low Grade Span (School Univ)				
GSLO	Frequency	Percent	Cumulative Frequency	Cumulative Percent
PK PreKindergarten Students	6,023	38.3	15,386	97.8
KG Kindergarten Students	7,747	49.3	9,357	59.5
01 1st Grade Students	150	1.0	827	5.3
02 2nd Grade Students	20	0.1	847	5.4
03 3rd Grade Students	19	0.1	866	5.5
04 4th Grade Students	13	0.1	879	5.6
05 5th Grade Students	15	0.1	894	5.7
06 6th Grade Students	47	0.3	941	6.0
07 7th Grade Students	139	0.9	1,080	6.9
08 8th Grade Students	21	0.1	1,101	7.0
09 9th Grade Students	491	3.1	1,592	10.1
10 10th Grade Students	10	0.1	1,602	10.2
11 11th Grade Students	6	0.0	1,608	10.2
12 12th Grade Students	2	0.0	1,610	10.2
UG Students in Ungraded Classes	100	0.6	15,486	98.5
00 No students	677	4.3	677	4.3
N Data are not Applicable	6	0.0	9,363	59.5
Missing	242	1.5	15,728	100.0

High Grade Span (School Univ)				
GSHI	Frequency	Percent	Cumulative Frequency	Cumulative Percent
PK PreKindergarten Students	31	38.3	15,386	97.8
KG Kindergarten Students	4	49.3	15,349	59.5
01 1st Grade Students	4	1.0	681	5.3
02 2nd Grade Students	9	0.1	690	5.4
03 3rd Grade Students	21	0.1	711	5.5
04 4th Grade Students	42	0.1	753	5.6
05 5th Grade Students	114	0.1	867	5.7
06 6th Grade Students	638	0.3	1,505	6.0
07 7th Grade Students	94	0.9	1,599	6.9
08 8th Grade Students	2,335	0.1	3,934	7.0
09 9th Grade Students	24	3.1	3,958	10.1
10 10th Grade Students	25	0.1	3,983	10.2
11 11th Grade Students	24	0.0	4,007	10.2
12 12th Grade Students	11,338	0.0	15,345	10.2
UG Students in Ungraded Classes	100	0.6	15,486	98.5
00 No students	677	4.3	677	4.3
N Indicates Data are not Applicable	6	0.0	15,355	59.5
Missing	242	1.5	15,728	100.0

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-2. Count of districts with zero and non-zero values for revenues, by type of revenue and state: 1997-98

State	Total Revenue		Total Federal Revenue		Total State Revenue		Total Local Revenue	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
National Total	15,701	27	14,932	796	15,585	143	15,582	146
Alabama	127	0	127	0	127	0	127	0
Alaska	53	0	53	0	53	0	53	0
Arizona	335	0	283	52	334	1	266	69
Arkansas	326	0	326	0	326	0	326	0
California	1,077	0	1,067	10	1,063	14	1,077	0
Colorado	195	0	193	2	195	0	195	0
Connecticut	184	0	183	1	183	1	182	2
Delaware	20	0	20	0	20	0	20	0
District of Columbia	1	0	1	0	0	1	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	196	0	196	0	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	109	3	112	0	112	0
Illinois	1,045	1	1,009	37	1,019	27	1,041	5
Indiana	315	0	312	3	315	0	315	0
Iowa	392	0	392	0	392	0	392	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	292	0	232	60	290	2	292	0
Maryland	24	0	24	0	24	0	24	0
Massachusetts	387	5	324	68	377	15	365	27
Michigan	719	0	675	44	719	0	705	14
Minnesota	445	0	425	20	415	30	443	2
Mississippi	152	0	152	0	152	0	152	0
Missouri	525	0	525	0	525	0	525	0
Montana	482	1	392	91	482	1	481	2
Nebraska	657	0	451	206	657	0	656	1
Nevada	17	0	17	0	17	0	17	0
New Hampshire	177	0	162	15	174	3	176	1
New Jersey	615	0	593	22	613	2	615	0
New Mexico	89	0	89	0	89	0	89	0
New York	706	0	698	8	704	2	706	0
North Carolina	151	0	136	15	151	0	151	0
North Dakota	260	0	250	10	257	3	260	0
Ohio	727	0	723	4	727	0	727	0
Oklahoma	586	0	584	2	584	2	586	0
Oregon	220	0	217	3	220	0	220	0
Pennsylvania	609	0	598	11	605	4	609	0
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	98	0	96	2	98	0	98	0
South Dakota	176	0	174	2	176	0	176	0
Tennessee	138	0	138	0	138	0	138	0
Texas	1,060	20	1,050	30	1,060	20	1,057	23
Utah	40	0	40	0	40	0	40	0
Vermont	328	0	274	54	326	2	328	0
Virginia	155	0	139	16	142	13	155	0
Washington	305	0	301	4	305	0	305	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	429	1	430	0	430	0
Wyoming	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 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-3. Count of districts with zero and non-zero values for current expenditures, by type of expenditures and state: 1997-98

State	Total Current Instruction Expenditures		Total Support Services Expenditures		Total Current Other Expenditures		Total Current Elementary/Secondary Expenditures	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
National Total	15,489	239	15,658	70	13,978	1,750	15,670	58
Alabama	127	0	127	0	127	0	127	0
Alaska	53	0	53	0	47	6	53	0
Arizona	327	8	335	0	220	115	335	0
Arkansas	326	0	326	0	316	10	326	0
California	1,076	1	1,076	1	973	104	1,077	0
Colorado	192	3	195	0	180	15	195	0
Connecticut	176	8	176	8	148	36	176	8
Delaware	19	1	19	1	19	1	19	1
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	184	12	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	112	0	107	5	112	0
Illinois	1,013	33	1,037	9	917	129	1,044	2
Indiana	312	3	315	0	295	20	315	0
Iowa	392	0	392	0	380	12	392	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	260	32	291	1	216	76	291	1
Maryland	24	0	24	0	24	0	24	0
Massachusetts	333	59	369	23	313	79	369	23
Michigan	718	1	719	0	581	138	719	0
Minnesota	433	12	444	1	363	82	445	0
Mississippi	152	0	152	0	152	0	152	0
Missouri	525	0	525	0	524	1	525	0
Montana	479	4	483	0	331	152	483	0
Nebraska	649	8	657	0	406	251	657	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	172	5	177	0	150	27	177	0
New Jersey	608	7	615	0	568	47	615	0
New Mexico	89	0	89	0	89	0	89	0
New York	705	1	706	0	677	29	706	0
North Carolina	151	0	151	0	140	11	151	0
North Dakota	258	2	260	0	223	37	260	0
Ohio	725	2	727	0	666	61	727	0
Oklahoma	586	0	586	0	573	13	586	0
Oregon	219	1	220	0	192	28	220	0
Pennsylvania	606	3	609	0	552	57	609	0
Rhode Island	36	0	36	0	36	0	36	0
South Carolina	98	0	98	0	92	6	98	0
South Dakota	173	3	176	0	169	7	176	0
Tennessee	138	0	138	0	138	0	138	0
Texas	1,060	20	1,060	20	1,039	41	1,060	20
Utah	40	0	40	0	40	0	40	0
Vermont	313	15	323	5	226	102	326	2
Virginia	153	2	154	1	134	21	154	1
Washington	305	0	305	0	290	15	305	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	429	1	430	0	426	4	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 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-4. Count of districts with zero and non-zero values for expenditures or membership, by type of expenditures and state: 1997-98

State	Total Expenditures		Total Non-Elementary/ Secondary Expenditures		Total Capital Outlay Expenditures		Membership	
	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero	Non-zero	Zero
National Total	15,696	32	9,041	6,687	15,025	703	14,568	1,160
Alabama	127	0	127	0	127	0	127	0
Alaska	53	0	52	1	53	0	53	0
Arizona	335	0	121	214	223	112	303	32
Arkansas	326	0	97	229	326	0	311	15
California	1,077	0	395	682	1,075	2	1,043	34
Colorado	195	0	85	110	194	1	176	19
Connecticut	182	2	149	35	176	8	176	8
Delaware	19	1	18	2	19	1	20	0
District of Columbia	1	0	1	0	1	0	1	0
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	114	82	196	0	180	16
Hawaii	1	0	1	0	1	0	1	0
Idaho	112	0	34	78	112	0	112	0
Illinois	1,044	2	433	613	1,014	32	898	148
Indiana	315	0	296	19	315	0	292	23
Iowa	392	0	184	208	391	1	377	15
Kansas	304	0	166	138	304	0	304	0
Kentucky	176	0	163	13	176	0	176	0
Louisiana	66	0	66	0	66	0	66	0
Maine	291	1	153	139	232	60	227	65
Maryland	24	0	24	0	24	0	24	0
Massachusetts	386	6	153	239	330	62	330	62
Michigan	719	0	465	254	693	26	661	58
Minnesota	445	0	367	78	425	20	372	73
Mississippi	152	0	105	47	152	0	152	0
Missouri	525	0	512	13	522	3	524	1
Montana	483	0	190	293	395	88	457	26
Nebraska	657	0	58	599	525	132	622	35
Nevada	17	0	16	1	17	0	17	0
New Hampshire	177	0	43	134	164	13	163	14
New Jersey	615	0	397	218	607	8	583	32
New Mexico	89	0	73	16	89	0	89	0
New York	706	0	687	19	703	3	705	1
North Carolina	151	0	116	35	149	2	137	14
North Dakota	260	0	47	213	249	11	231	29
Ohio	727	0	558	169	726	1	611	116
Oklahoma	586	0	193	393	571	15	548	38
Oregon	220	0	114	106	217	3	198	22
Pennsylvania	609	0	545	64	606	3	500	109
Rhode Island	36	0	34	2	36	0	36	0
South Carolina	98	0	93	5	98	0	86	12
South Dakota	176	0	42	134	174	2	173	3
Tennessee	138	0	122	16	138	0	137	1
Texas	1,060	20	550	530	1,040	40	1,060	20
Utah	40	0	40	0	40	0	40	0
Vermont	328	0	34	294	284	44	245	83
Virginia	155	0	131	24	152	3	132	23
Washington	305	0	158	147	299	6	296	9
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	430	0	368	62	429	1	426	4
Wyoming	48	0	29	19	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 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-5. Minimum, maximum and mean of districts' local revenues, by state: 1997-98

State	Number of districts	Minimum	Maximum	Mean
National Total	15,728	\$0	\$4,374,430,000	\$9,682,438
Alabama	127	932,000	75,947,000	9,264,291
Alaska	53	40,000	103,261,000	5,717,849
Arizona	335	0	174,327,000	6,583,394
Arkansas	326	120,000	95,953,000	2,562,840
California	1,077	27,000	1,203,888,000	12,250,007
Colorado	195	2,000	295,741,000	11,610,769
Connecticut	184	0	125,843,000	16,343,141
Delaware	20	957,000	58,939,000	14,045,750
District of Columbia	1	590,572,000	590,572,000	590,572,000
Florida	67	1,506,000	1,001,489,000	100,544,134
Georgia	196	265,000	360,428,000	19,774,143
Hawaii	1	30,975,000	30,975,000	30,975,000
Idaho	112	4,000	82,265,000	3,561,893
Illinois	1,046	0	1,562,897,000	8,992,695
Indiana	315	53,000	142,049,000	11,246,324
Iowa	392	409,000	106,505,000	4,351,773
Kansas	304	233,000	121,867,000	3,784,990
Kentucky	176	212,000	296,448,000	6,581,608
Louisiana	66	1,179,000	173,234,000	25,440,894
Maine	292	1,000	43,250,000	2,852,914
Maryland	24	10,046,000	940,208,000	153,410,292
Massachusetts	392	0	424,325,000	10,652,212
Michigan	719	0	178,285,000	6,080,348
Minnesota	445	0	252,175,000	6,736,676
Mississippi	152	418,000	79,027,000	4,995,079
Missouri	525	163,000	177,105,000	6,268,507
Montana	483	0	24,726,000	940,884
Nebraska	657	0	164,279,000	1,930,764
Nevada	17	645,000	832,788,000	71,545,824
New Hampshire	177	0	78,208,000	7,008,486
New Jersey	615	8,000	104,898,000	13,111,169
New Mexico	89	86,000	84,954,000	3,107,640
New York	706	169,000	4,374,430,000	21,866,289
North Carolina	151	14,000	242,497,000	14,446,272
North Dakota	260	3,000	47,301,000	1,386,350
Ohio	727	10,000	295,979,000	10,016,473
Oklahoma	586	5,000	93,139,000	2,037,259
Oregon	220	14,000	195,127,000	6,547,618
Pennsylvania	609	3,000	600,720,000	14,833,087
Rhode Island	36	467,000	76,230,000	19,016,111
South Carolina	98	607,000	141,152,000	16,695,480
South Dakota	176	66,000	81,094,000	2,467,250
Tennessee	138	436,000	330,155,000	15,105,152
Texas	1,080	0	676,696,000	11,132,501
Utah	40	405,000	109,611,000	18,368,325
Vermont	328	5,000	26,136,000	2,412,552
Virginia	155	140,000	1,063,345,000	31,693,006
Washington	305	6,000	157,305,000	6,374,449
West Virginia	55	1,398,000	85,528,000	11,356,164
Wisconsin	430	278,000	205,963,000	6,951,084
Wyoming	48	236,000	49,063,000	6,789,063

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 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-6. Minimum, maximum and mean of districts' state revenues, by state: 1997-98

State	Number of districts	Minimum	Maximum	Mean
National Total	15,728	\$0	\$3,910,582,000	\$10,040,207
Alabama	127	3,024,000	220,946,000	20,392,276
Alaska	53	585,000	225,910,000	14,071,962
Arizona	335	0	189,593,000	6,234,767
Arkansas	326	247,000	70,574,000	4,617,850
California	1,077	0	3,265,698,000	21,207,521
Colorado	195	10,000	238,697,000	9,640,256
Connecticut	184	0	189,002,000	9,968,440
Delaware	20	1,617,000	109,366,000	29,811,700
District of Columbia	1	0	0	0
Florida	67	3,490,000	1,352,586,000	115,561,299
Georgia	196	578,000	298,325,000	24,168,495
Hawaii	1	1,141,001,000	1,141,001,000	1,141,001,000
Idaho	112	38,000	76,577,000	7,339,438
Illinois	1,046	0	1,108,444,000	4,130,068
Indiana	315	16,000	218,770,000	11,969,003
Iowa	392	100,000	118,946,000	4,376,816
Kansas	304	162,000	176,542,000	6,145,141
Kentucky	176	703,000	303,752,000	13,703,614
Louisiana	66	4,829,000	226,582,000	34,337,682
Maine	292	0	22,109,000	2,385,034
Maryland	24	8,145,000	499,861,000	104,754,208
Massachusetts	392	0	219,972,000	8,122,321
Michigan	719	5,000	1,094,806,000	13,177,001
Minnesota	445	0	237,108,000	7,600,921
Mississippi	152	757,000	76,911,000	8,678,013
Missouri	525	86,000	231,786,000	4,404,758
Montana	483	0	26,365,000	990,362
Nebraska	657	1,000	101,321,000	1,009,772
Nevada	17	219,000	336,357,000	35,640,118
New Hampshire	177	0	8,722,000	721,023
New Jersey	615	0	413,357,000	8,530,938
New Mexico	89	937,000	366,238,000	15,542,854
New York	706	0	3,910,582,000	15,630,678
North Carolina	151	78,000	348,760,000	32,040,754
North Dakota	260	0	24,685,000	1,096,038
Ohio	727	6,000	344,464,000	7,619,648
Oklahoma	586	0	121,335,000	3,504,160
Oregon	220	88,000	213,601,000	10,027,050
Pennsylvania	609	0	771,302,000	9,497,808
Rhode Island	36	168,000	121,962,000	13,979,639
South Carolina	98	25,000	176,230,000	21,883,286
South Dakota	176	4,000	26,671,000	1,601,455
Tennessee	138	893,000	261,762,000	16,435,145
Texas	1,080	0	396,889,000	9,859,708
Utah	40	1,389,000	202,389,000	34,853,950
Vermont	328	0	6,759,000	773,143
Virginia	155	0	182,487,000	15,545,884
Washington	305	116,000	215,008,000	14,905,377
West Virginia	55	5,378,000	115,637,000	24,576,745
Wisconsin	430	19,000	568,280,000	8,781,679
Wyoming	48	126,000	56,131,000	6,879,250

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 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-7. Minimum, maximum and mean of districts' federal revenues, by state: 1997-98

State	Number of districts	Minimum	Maximum	Mean
National Total	15,728	\$0	\$870,540,000	\$1,387,107
Alabama	127	281,000	38,822,000	2,946,087
Alaska	53	41,000	31,550,000	2,968,585
Arizona	335	0	37,275,000	1,452,913
Arkansas	326	34,000	10,826,000	694,709
California	1,077	0	454,279,000	2,924,104
Colorado	195	0	39,100,000	1,102,928
Connecticut	184	0	28,525,000	1,036,951
Delaware	20	77,000	10,983,000	3,001,600
District of Columbia	1	116,366,000	116,366,000	116,366,000
Florida	67	565,000	202,952,000	16,665,776
Georgia	196	103,000	45,122,000	3,032,684
Hawaii	1	107,149,000	107,149,000	107,149,000
Idaho	112	0	6,708,000	803,670
Illinois	1,046	0	412,494,000	920,045
Indiana	315	0	33,704,000	1,091,813
Iowa	392	25,000	13,315,000	428,821
Kansas	304	17,000	32,879,000	621,414
Kentucky	176	59,000	62,798,000	2,089,830
Louisiana	66	894,000	67,919,000	7,546,697
Maine	292	0	3,591,000	282,346
Maryland	24	1,673,000	98,481,000	13,555,042
Massachusetts	392	0	42,659,000	935,918
Michigan	719	0	147,128,000	1,204,751
Minnesota	445	0	33,849,000	710,137
Mississippi	152	149,000	19,817,000	2,120,724
Missouri	525	3,000	47,211,000	737,210
Montana	483	0	7,186,000	212,928
Nebraska	657	0	27,647,000	199,245
Nevada	17	60,000	54,219,000	4,982,294
New Hampshire	177	0	7,727,000	293,655
New Jersey	615	0	41,961,000	775,699
New Mexico	89	45,000	37,033,000	2,852,685
New York	706	0	870,540,000	2,162,507
North Carolina	151	0	34,181,000	3,449,675
North Dakota	260	0	9,209,000	330,627
Ohio	727	0	64,503,000	1,039,729
Oklahoma	586	0	24,206,000	533,631
Oregon	220	0	32,193,000	1,116,655
Pennsylvania	609	0	182,186,000	1,406,862
Rhode Island	36	12,000	25,185,000	1,873,139
South Carolina	98	0	25,202,000	3,351,133
South Dakota	176	0	9,142,000	437,551
Tennessee	138	62,000	69,954,000	2,935,348
Texas	1,080	0	123,456,000	1,696,692
Utah	40	167,000	26,281,000	4,174,475
Vermont	328	0	2,816,000	136,433
Virginia	155	0	35,995,000	2,591,716
Washington	305	0	30,939,000	1,437,348
West Virginia	55	698,000	17,311,000	3,684,109
Wisconsin	430	0	98,438,000	740,853
Wyoming	48	42,000	6,371,000	983,354

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 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-8. Minimum, maximum and mean of districts' total revenues, by state: 1997-98

State	Number of districts	Minimum	Maximum	Mean
National Total	15,728	\$0	\$9,155,552,000	\$21,109,753
Alabama	127	4,857,000	330,778,000	32,602,654
Alaska	53	711,000	360,721,000	22,758,396
Arizona	335	8,000	387,000,000	14,271,075
Arkansas	326	564,000	175,449,000	7,875,399
California	1,077	114,000	4,923,865,000	36,381,632
Colorado	195	177,000	549,776,000	22,353,954
Connecticut	184	126,000	271,054,000	27,348,549
Delaware	20	2,651,000	176,730,000	46,859,050
District of Columbia	1	706,938,000	706,938,000	706,938,000
Florida	67	7,240,000	2,557,027,000	232,771,209
Georgia	196	1,277,000	658,850,000	46,975,321
Hawaii	1	1,279,125,000	1,279,125,000	1,279,125,000
Idaho	112	52,000	165,550,000	11,705,000
Illinois	1,046	0	3,083,835,000	14,042,808
Indiana	315	331,000	394,523,000	24,307,140
Iowa	392	841,000	238,766,000	9,157,411
Kansas	304	907,000	305,038,000	10,551,546
Kentucky	176	1,257,000	662,998,000	22,375,051
Louisiana	66	8,362,000	467,735,000	67,325,273
Maine	292	1,000	68,950,000	5,520,295
Maryland	24	22,364,000	1,239,055,000	271,719,542
Massachusetts	392	0	686,956,000	19,710,452
Michigan	719	35,000	1,420,219,000	20,462,100
Minnesota	445	6,000	523,132,000	15,047,728
Mississippi	152	1,919,000	175,755,000	15,793,816
Missouri	525	374,000	431,754,000	11,410,474
Montana	483	0	54,632,000	2,144,174
Nebraska	657	1,000	293,247,000	3,139,781
Nevada	17	1,460,000	1,223,364,000	112,168,235
New Hampshire	177	41,000	94,657,000	8,023,164
New Jersey	615	8,000	560,216,000	22,417,807
New Mexico	89	1,169,000	487,210,000	21,503,180
New York	706	169,000	9,155,552,000	39,659,475
North Carolina	151	109,000	625,438,000	49,936,722
North Dakota	260	38,000	76,151,000	2,813,015
Ohio	727	72,000	657,834,000	18,675,850
Oklahoma	586	61,000	233,499,000	6,075,051
Oregon	220	135,000	440,921,000	17,691,323
Pennsylvania	609	122,000	1,554,208,000	25,737,759
Rhode Island	36	2,030,000	223,377,000	34,868,889
South Carolina	98	632,000	337,977,000	41,929,898
South Dakota	176	143,000	110,091,000	4,506,256
Tennessee	138	1,419,000	661,871,000	34,475,645
Texas	1,080	0	1,197,041,000	22,688,902
Utah	40	2,449,000	329,067,000	57,396,750
Vermont	328	5,000	31,673,000	3,322,128
Virginia	155	140,000	1,249,778,000	49,830,606
Washington	305	144,000	403,252,000	22,717,174
West Virginia	55	8,603,000	218,476,000	39,617,018
Wisconsin	430	635,000	872,681,000	16,473,616
Wyoming	48	1,399,000	83,654,000	14,651,667

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-9. Minimum, maximum and mean of districts' current expenditures for instruction, by state: 1997-98

State	Number of districts	Minimum	Maximum	Mean
National Total	15,728	\$0	\$6,273,098,000	\$11,123,969
Alabama	127	2,306,000	178,375,000	17,470,024
Alaska	53	359,000	207,432,000	12,846,189
Arizona	335	0	203,610,000	6,397,982
Arkansas	326	226,000	92,577,000	4,195,129
California	1,077	0	2,573,965,000	18,648,016
Colorado	195	0	276,773,000	11,557,041
Connecticut	184	0	174,397,000	15,479,060
Delaware	20	0	96,069,000	25,580,900
District of Columbia	1	283,484,000	283,484,000	283,484,000
Florida	67	2,837,000	1,218,251,000	106,872,149
Georgia	196	0	349,031,000	24,605,760
Hawaii	1	712,023,000	712,023,000	712,023,000
Idaho	112	41,000	93,393,000	6,378,295
Illinois	1,046	0	1,748,125,000	7,066,143
Indiana	315	0	201,722,000	11,889,419
Iowa	392	51,000	135,592,000	4,662,393
Kansas	304	446,000	160,556,000	5,054,901
Kentucky	176	665,000	329,088,000	12,025,330
Louisiana	66	4,514,000	258,507,000	36,179,500
Maine	292	0	40,490,000	3,251,791
Maryland	24	13,428,000	656,675,000	149,361,583
Massachusetts	392	0	417,776,000	12,371,436
Michigan	719	0	784,638,000	9,590,876
Minnesota	445	0	259,998,000	7,635,157
Mississippi	152	898,000	92,065,000	8,688,243
Missouri	525	129,000	182,403,000	5,873,989
Montana	483	0	33,167,000	1,190,712
Nebraska	657	0	145,343,000	1,653,892
Nevada	17	687,000	581,113,000	55,490,882
New Hampshire	177	0	59,243,000	4,565,576
New Jersey	615	0	311,377,000	11,817,307
New Mexico	89	386,000	256,440,000	10,576,101
New York	706	0	6,273,098,000	24,529,340
North Carolina	151	89,000	334,502,000	27,430,040
North Dakota	260	0	40,703,000	1,410,150
Ohio	727	0	284,700,000	9,200,037
Oklahoma	586	28,000	115,889,000	3,091,981
Oregon	220	0	234,307,000	9,397,168
Pennsylvania	609	0	733,824,000	13,707,049
Rhode Island	36	1,227,000	127,678,000	21,187,389
South Carolina	98	355,000	168,481,000	21,152,643
South Dakota	176	0	56,008,000	2,291,119
Tennessee	138	731,000	374,696,000	20,502,717
Texas	1,080	0	659,676,000	11,864,239
Utah	40	1,019,000	188,723,000	31,271,650
Vermont	328	0	16,876,000	1,408,235
Virginia	155	0	663,521,000	26,514,923
Washington	305	79,000	183,566,000	11,543,741
West Virginia	55	4,411,000	121,670,000	21,250,782
Wisconsin	430	0	509,228,000	9,177,974
Wyoming	48	782,000	46,798,000	7,627,167

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 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies

Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-10. Minimum, maximum and mean of districts' current expenditures for support services, by state: 1997-98

State	Number of districts	Minimum	Maximum	Mean
National Total	15,728	\$0	\$2,112,372,000	\$6,083,050
Alabama	127	1,438,000	91,319,000	9,098,362
Alaska	53	321,000	103,432,000	7,102,792
Arizona	335	1,000	109,304,000	4,050,713
Arkansas	326	232,000	56,353,000	2,244,230
California	1,077	0	1,314,139,000	10,156,974
Colorado	195	51,000	262,075,000	7,541,636
Connecticut	184	0	76,737,000	7,865,364
Delaware	20	0	52,738,000	13,794,900
District of Columbia	1	339,972,000	339,972,000	339,972,000
Florida	67	2,355,000	734,254,000	68,727,836
Georgia	196	503,000	190,737,000	12,642,643
Hawaii	1	328,519,000	328,519,000	328,519,000
Idaho	112	14,000	45,146,000	3,370,393
Illinois	1,046	0	875,914,000	4,344,227
Indiana	315	31,000	134,088,000	6,634,254
Iowa	392	178,000	60,511,000	2,608,378
Kansas	304	295,000	104,883,000	3,333,030
Kentucky	176	404,000	230,246,000	6,703,534
Louisiana	66	2,631,000	127,591,000	19,168,727
Maine	292	0	21,235,000	1,445,274
Maryland	24	7,735,000	331,981,000	79,282,583
Massachusetts	392	0	213,026,000	5,543,740
Michigan	719	4,000	462,183,000	6,322,744
Minnesota	445	0	141,880,000	3,884,330
Mississippi	152	523,000	52,735,000	4,463,763
Missouri	525	83,000	141,075,000	3,226,598
Montana	483	1,000	17,183,000	634,408
Nebraska	657	1,000	93,326,000	804,703
Nevada	17	600,000	362,759,000	33,823,529
New Hampshire	177	5,000	22,416,000	2,137,621
New Jersey	615	2,000	200,020,000	7,223,507
New Mexico	89	378,000	147,007,000	6,973,472
New York	706	44,000	2,112,372,000	10,504,938
North Carolina	151	13,000	175,280,000	12,890,510
North Dakota	260	6,000	18,923,000	711,215
Ohio	727	26,000	182,775,000	5,871,268
Oklahoma	586	52,000	84,224,000	1,841,584
Oregon	220	4,000	191,221,000	5,931,245
Pennsylvania	609	38,000	429,163,000	7,250,821
Rhode Island	36	515,000	65,405,000	9,869,694
South Carolina	98	230,000	93,847,000	12,077,755
South Dakota	176	2,000	31,058,000	1,221,494
Tennessee	138	258,000	188,091,000	9,356,471
Texas	1,080	0	406,078,000	6,438,293
Utah	40	897,000	82,827,000	13,405,400
Vermont	328	0	10,716,000	733,110
Virginia	155	0	399,257,000	14,680,097
Washington	305	32,000	133,462,000	6,881,810
West Virginia	55	2,304,000	59,772,000	11,019,182
Wisconsin	430	203,000	282,193,000	4,868,240
Wyoming	48	430,000	25,066,000	4,502,125

Source: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (Form F-33)" FY 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-11. Minimum, maximum and mean of districts' other current expenditures, by state: 1997-98

State	Number of districts	Minimum	Maximum	Mean
National Total	15,728	\$0	\$303,198,000	\$780,927
Alabama	127	286,000	19,559,000	2,019,157
Alaska	53	0	9,229,000	700,321
Arizona	335	0	19,055,000	722,346
Arkansas	326	0	8,874,000	478,580
California	1,077	0	201,521,000	1,191,430
Colorado	195	0	15,376,000	692,282
Connecticut	184	0	9,999,000	731,484
Delaware	20	0	4,422,000	1,568,400
District of Columbia	1	30,004,000	30,004,000	30,004,000
Florida	67	312,000	106,466,000	9,412,015
Georgia	196	0	30,190,000	2,269,439
Hawaii	1	71,983,000	71,983,000	71,983,000
Idaho	112	0	5,601,000	453,848
Illinois	1,046	0	209,224,000	502,654
Indiana	315	0	12,366,000	832,063
Iowa	392	0	10,997,000	347,974
Kansas	304	30,000	10,757,000	545,444
Kentucky	176	58,000	27,245,000	1,129,199
Louisiana	66	668,000	31,485,000	4,496,848
Maine	292	0	1,578,000	156,966
Maryland	24	1,093,000	51,325,000	11,721,542
Massachusetts	392	0	25,491,000	608,161
Michigan	719	0	33,321,000	493,873
Minnesota	445	0	15,362,000	494,930
Mississippi	152	135,000	12,212,000	1,092,276
Missouri	525	0	15,442,000	424,168
Montana	483	0	2,719,000	74,114
Nebraska	657	0	11,799,000	115,667
Nevada	17	61,000	30,792,000	2,917,118
New Hampshire	177	0	3,089,000	235,723
New Jersey	615	0	23,170,000	593,732
New Mexico	89	24,000	19,017,000	973,056
New York	706	0	303,198,000	998,785
North Carolina	151	0	32,098,000	2,710,344
North Dakota	260	0	3,114,000	190,150
Ohio	727	0	22,398,000	595,360
Oklahoma	586	0	14,227,000	339,995
Oregon	220	0	11,719,000	548,523
Pennsylvania	609	0	50,683,000	781,233
Rhode Island	36	39,000	8,240,000	1,157,806
South Carolina	98	0	18,972,000	2,214,214
South Dakota	176	0	5,010,000	189,557
Tennessee	138	9,000	32,201,000	1,687,710
Texas	1,080	0	61,006,000	997,784
Utah	40	89,000	17,447,000	2,772,500
Vermont	328	0	1,062,000	69,284
Virginia	155	0	36,533,000	1,721,968
Washington	305	0	11,689,000	918,357
West Virginia	55	356,000	12,126,000	2,063,291
Wisconsin	430	0	25,361,000	461,093
Wyoming	48	56,000	2,458,000	440,625

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 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-12. Minimum, maximum and mean of districts' total current expenditures, by state: 1997-98

State	Number of districts	Minimum	Maximum	Mean
National Total	15,728	\$0	\$8,688,668,000	\$17,987,946
Alabama	127	4,095,000	289,253,000	28,587,543
Alaska	53	680,000	320,093,000	20,649,302
Arizona	335	2,000	322,482,000	11,171,015
Arkansas	326	515,000	156,973,000	6,917,939
California	1,077	80,000	4,089,625,000	29,996,420
Colorado	195	66,000	554,224,000	19,790,959
Connecticut	184	0	251,134,000	24,075,897
Delaware	20	0	153,229,000	40,944,200
District of Columbia	1	653,460,000	653,460,000	653,460,000
Florida	67	5,504,000	2,058,971,000	185,012,000
Georgia	196	1,191,000	569,958,000	39,517,842
Hawaii	1	1,112,525,000	1,112,525,000	1,112,525,000
Idaho	112	57,000	144,140,000	10,202,536
Illinois	1,046	0	2,833,263,000	11,913,024
Indiana	315	31,000	348,176,000	19,355,737
Iowa	392	531,000	207,100,000	7,618,745
Kansas	304	827,000	276,196,000	8,933,375
Kentucky	176	1,159,000	586,579,000	19,858,063
Louisiana	66	7,813,000	414,691,000	59,845,076
Maine	292	0	63,303,000	4,854,031
Maryland	24	22,256,000	1,036,090,000	240,365,708
Massachusetts	392	0	656,293,000	18,523,337
Michigan	719	7,000	1,280,142,000	16,407,494
Minnesota	445	5,000	417,240,000	12,014,413
Mississippi	152	1,690,000	157,012,000	14,244,283
Missouri	525	261,000	338,920,000	9,524,754
Montana	483	3,000	50,350,000	1,899,234
Nebraska	657	1,000	250,468,000	2,574,262
Nevada	17	1,348,000	974,664,000	92,231,529
New Hampshire	177	5,000	84,748,000	6,938,921
New Jersey	615	2,000	534,567,000	19,634,546
New Mexico	89	855,000	422,464,000	18,522,629
New York	706	44,000	8,688,668,000	36,033,062
North Carolina	151	103,000	541,880,000	43,030,914
North Dakota	260	30,000	62,740,000	2,311,515
Ohio	727	43,000	489,873,000	15,666,666
Oklahoma	586	122,000	212,288,000	5,273,560
Oregon	220	7,000	437,247,000	15,876,936
Pennsylvania	609	46,000	1,213,670,000	21,739,103
Rhode Island	36	1,804,000	201,323,000	32,214,889
South Carolina	98	601,000	281,300,000	35,444,612
South Dakota	176	2,000	92,076,000	3,702,170
Tennessee	138	1,108,000	594,988,000	31,546,899
Texas	1,080	0	1,126,760,000	19,300,316
Utah	40	2,005,000	285,511,000	47,449,550
Vermont	328	0	28,654,000	2,210,628
Virginia	155	0	1,099,311,000	42,916,987
Washington	305	111,000	328,717,000	19,343,908
West Virginia	55	7,071,000	193,568,000	34,333,255
Wisconsin	430	203,000	816,782,000	14,507,307
Wyoming	48	1,268,000	74,322,000	12,569,917

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 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-13. Minimum, maximum and mean of districts' capital outlays, by state: 1997-98

State	Number of districts	Minimum	Maximum	Mean
National Total	15,728	\$0	\$1,183,546,000	\$2,282,143
Alabama	127	128,000	50,315,000	3,609,063
Alaska	53	19,000	58,232,000	1,979,302
Arizona	335	0	65,205,000	2,265,994
Arkansas	326	1,000	7,628,000	590,767
California	1,077	0	388,648,000	4,025,747
Colorado	195	0	60,086,000	3,192,482
Connecticut	184	0	15,353,000	798,380
Delaware	20	0	19,320,000	3,057,650
District of Columbia	1	59,891,000	59,891,000	59,891,000
Florida	67	245,000	262,181,000	29,097,597
Georgia	196	3,000	88,671,000	5,219,444
Hawaii	1	121,486,000	121,486,000	121,486,000
Idaho	112	1,000	38,738,000	1,476,107
Illinois	1,046	0	499,983,000	1,832,697
Indiana	315	8,000	29,335,000	2,433,756
Iowa	392	0	9,779,000	831,224
Kansas	304	12,000	13,116,000	621,283
Kentucky	176	28,000	79,341,000	2,273,420
Louisiana	66	201,000	30,440,000	4,698,727
Maine	292	0	15,759,000	284,305
Maryland	24	945,000	119,828,000	23,258,417
Massachusetts	392	0	54,408,000	1,197,436
Michigan	719	0	45,216,000	2,396,755
Minnesota	445	0	69,688,000	1,757,169
Mississippi	152	46,000	46,250,000	2,191,908
Missouri	525	0	37,850,000	1,053,505
Montana	483	0	9,612,000	152,890
Nebraska	657	0	25,642,000	325,441
Nevada	17	51,000	290,018,000	20,024,412
New Hampshire	177	0	12,293,000	534,548
New Jersey	615	0	39,405,000	1,806,187
New Mexico	89	24,000	58,281,000	2,775,652
New York	706	0	1,183,546,000	3,878,799
North Carolina	151	0	154,513,000	6,594,596
North Dakota	260	0	10,064,000	220,008
Ohio	727	0	28,820,000	1,549,006
Oklahoma	586	0	62,784,000	561,186
Oregon	220	0	27,167,000	1,450,736
Pennsylvania	609	0	49,950,000	2,725,325
Rhode Island	36	58,000	9,616,000	670,444
South Carolina	98	7,000	67,479,000	6,330,571
South Dakota	176	0	20,565,000	611,244
Tennessee	138	15,000	59,012,000	3,582,543
Texas	1,080	0	89,359,000	3,297,487
Utah	40	209,000	86,352,000	7,691,850
Vermont	328	0	8,445,000	193,552
Virginia	155	0	105,188,000	5,137,026
Washington	305	0	79,944,000	3,268,852
West Virginia	55	196,000	16,568,000	3,121,600
Wisconsin	430	0	39,272,000	2,204,814
Wyoming	48	78,000	14,530,000	1,762,417

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 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-14. Minimum, maximum and mean of districts' non-elementary-secondary expenditures, by state: 1997-98

State	Number of districts	Minimum	Maximum	Mean
National Total	15,728	\$0	\$130,229,000	\$253,850
Alabama	127	8,000	7,376,000	797,622
Alaska	53	0	1,593,000	100,736
Arizona	335	0	3,855,000	112,833
Arkansas	326	0	2,434,000	43,748
California	1,077	0	130,229,000	538,072
Colorado	195	0	8,730,000	122,015
Connecticut	184	0	3,303,000	151,451
Delaware	20	0	2,397,000	483,350
District of Columbia	1	3,389,000	3,389,000	3,389,000
Florida	67	17,000	99,714,000	6,603,358
Georgia	196	0	15,638,000	222,250
Hawaii	1	32,367,000	32,367,000	32,367,000
Idaho	112	0	1,752,000	26,420
Illinois	1,046	0	61,455,000	107,176
Indiana	315	0	4,886,000	287,321
Iowa	392	0	1,901,000	22,495
Kansas	304	0	5,325,000	91,724
Kentucky	176	0	1,733,000	244,148
Louisiana	66	11,000	8,458,000	382,955
Maine	292	0	1,304,000	51,380
Maryland	24	13,000	5,278,000	902,375
Massachusetts	392	0	3,464,000	42,605
Michigan	719	0	20,470,000	429,391
Minnesota	445	0	15,485,000	523,076
Mississippi	152	0	1,093,000	48,520
Missouri	525	0	10,295,000	199,537
Montana	483	0	452,000	7,166
Nebraska	657	0	898,000	4,581
Nevada	17	0	5,214,000	653,941
New Hampshire	177	0	490,000	18,384
New Jersey	615	0	6,685,000	245,922
New Mexico	89	0	2,574,000	104,236
New York	706	0	122,656,000	490,001
North Carolina	151	0	9,436,000	338,166
North Dakota	260	0	1,307,000	18,608
Ohio	727	0	11,550,000	317,099
Oklahoma	586	0	40,797,000	270,928
Oregon	220	0	7,125,000	87,441
Pennsylvania	609	0	38,003,000	228,984
Rhode Island	36	0	1,430,000	196,778
South Carolina	98	0	3,108,000	386,776
South Dakota	176	0	264,000	5,534
Tennessee	138	0	3,704,000	298,833
Texas	1,080	0	13,018,000	122,383
Utah	40	34,000	12,592,000	1,405,975
Vermont	328	0	290,000	7,052
Virginia	155	0	22,586,000	913,503
Washington	305	0	4,190,000	103,695
West Virginia	55	3,000	8,231,000	502,145
Wisconsin	430	0	7,195,000	98,460
Wyoming	48	0	663,000	30,958

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 1998, (sdf98d1e).

Appendix D - Value Distribution and Field Frequencies
Common Core of Data, School District Finance Survey, FY 1997-98, Revised May 2004

Table D-15. Minimum, maximum and mean of districts' total expenditures, by state: 1997-98

State	Number of districts	Minimum	Maximum	Mean
National Total	15,728	\$0	\$10,799,265,000	\$21,405,162
Alabama	127	4,555,000	349,729,000	33,425,457
Alaska	53	794,000	388,045,000	23,073,453
Arizona	335	2,000	404,187,000	14,384,269
Arkansas	326	687,000	173,617,000	7,779,224
California	1,077	96,000	4,618,160,000	35,364,592
Colorado	195	162,000	613,875,000	24,303,262
Connecticut	184	0	264,529,000	26,192,429
Delaware	20	0	181,056,000	45,760,350
District of Columbia	1	716,740,000	716,740,000	716,740,000
Florida	67	6,176,000	2,501,659,000	226,199,746
Georgia	196	1,210,000	635,429,000	45,871,923
Hawaii	1	1,266,378,000	1,266,378,000	1,266,378,000
Idaho	112	59,000	188,536,000	11,988,563
Illinois	1,046	0	3,446,592,000	14,538,305
Indiana	315	316,000	411,438,000	24,282,867
Iowa	392	884,000	232,287,000	9,311,954
Kansas	304	891,000	290,060,000	10,155,651
Kentucky	176	1,239,000	678,960,000	22,832,455
Louisiana	66	8,494,000	451,291,000	66,360,561
Maine	292	0	65,134,000	5,484,284
Maryland	24	23,817,000	1,202,495,000	271,641,208
Massachusetts	392	0	733,174,000	20,660,000
Michigan	719	8,000	1,345,361,000	20,731,245
Minnesota	445	6,000	525,377,000	15,363,634
Mississippi	152	1,776,000	186,553,000	16,733,250
Missouri	525	384,000	381,947,000	11,142,187
Montana	483	3,000	51,952,000	2,085,188
Nebraska	657	1,000	280,752,000	2,993,003
Nevada	17	1,432,000	1,356,279,000	119,415,588
New Hampshire	177	35,000	91,088,000	8,070,322
New Jersey	615	8,000	597,254,000	22,720,652
New Mexico	89	1,123,000	486,554,000	21,725,146
New York	706	169,000	10,799,265,000	42,439,589
North Carolina	151	109,000	657,885,000	51,069,689
North Dakota	260	41,000	71,895,000	2,750,485
Ohio	727	69,000	542,906,000	17,888,997
Oklahoma	586	122,000	280,623,000	6,173,956
Oregon	220	78,000	462,026,000	17,907,827
Pennsylvania	609	113,000	1,510,785,000	26,987,282
Rhode Island	36	2,047,000	216,712,000	33,932,167
South Carolina	98	608,000	355,325,000	43,277,173
South Dakota	176	142,000	117,244,000	4,439,085
Tennessee	138	1,127,000	660,359,000	36,146,435
Texas	1,080	0	1,231,086,000	23,835,740
Utah	40	2,404,000	368,897,000	58,165,275
Vermont	328	26,000	32,728,000	3,245,085
Virginia	155	169,000	1,259,058,000	50,411,013
Washington	305	118,000	411,155,000	23,644,593
West Virginia	55	8,356,000	218,909,000	38,197,109
Wisconsin	430	618,000	871,670,000	17,516,535
Wyoming	48	1,507,000	80,446,000	14,725,021

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 1998, (sdf98d1e).

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**1998 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 <i>Omit cents</i>
Section A – FROM LOCAL SOURCES	T06
1. Property taxes (1110, 1140)	T09
2. General sales or gross receipts tax (1120)	T15
3. Public utility taxes (1190)	T40
4. Individual and corporate income taxes (1130)	T99
5. All other taxes (1190)	T02
6. Parent government contributions (dependent school systems only – 1200)	D23
7. Revenue from cities and counties (1200, 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)	C01
Section B - FROM STATE SOURCES (3100, 3200, 3800)	C04
1. General formula assistance	C05
2. Staff improvement programs	C06
3. Special education programs	C07
4. Compensatory and basic skills attainment programs	C08
5. Bilingual education programs	C09
6. Gifted and talented programs	C10
7. Vocational education programs	C11
8. School lunch programs	C12
9. Capital outlay and debt service programs	C13
10. Transportation programs	C14
11. All other revenues from state sources	C15
Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C16
1. Title I	C17
2. Children with disabilities	C18
3. Eisenhower math and science	C19
4. Drug free schools	C25
5. Title VI	C20
6. Vocational education	C20
7. Child nutrition act - exclude commodities	B10
8. All other federal aid through the state	B11
Section D - FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	B12
1. Impact aid (PL 815 and 874)	B13
2. Bilingual education	B13
3. Indian education	B13
4. All other direct federal aid	B13

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	V1Ø	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	EØ7
4. Support services, general administration (2300)	V15	V16	EØ8
5. Support services, school administration (2400)	V17	V18	EØ9
6. Support services, operation and maintenance of plant (2600)	V21	V22	V4Ø
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500, 2800, and 2900)	V37	V38	V9Ø
Section B – ELEMENTARY-SECONDARY NON-INSTRUCTIONAL PROGRAMS	V29	V3Ø	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V6Ø
11. Other			V65
Section C – NON-ELEMENTARY-SECONDARY PROGRAMS			V7Ø
12. Community services (3300)			V75
13. Adult education			V8Ø
14. Other			
Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B			V91
15. Payments to private schools (object 563)			V92
16. Payments to public charter schools			
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)			KØ9
4. All other equipment (object code 730, functions 2000, 3000, 4000)			K1Ø
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY			Z32
1. Total salaries and wages (object 100 – ALL functions)			Z34
2. Total employee benefit payments (object 200 – ALL functions)			

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			
1. Outstanding at beginning of fiscal year		61V	
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 1997		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 1997		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	J13		
7. State payment on behalf of the LEA, pupil support services	J17		
8. State payment on behalf of the LEA, instructional staff support	J07		
9. State payment on behalf of the LEA, general administration	J08		

CONTINUE WITH PART IX ON PAGE 5 

Part IX SPECIAL PROCESSING ITEMS - Continued

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

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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, 1997

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 1997 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

Part IX – SPECIAL PROCESSING ITEMS

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

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

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

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

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

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

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

Line 7. State payment on behalf of the LEA, pupil support services. This item consists of the actual or estimated expenditure from the revenues reported in Part V, lines 1 and 2, for pupil support services. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 2.

Line 8. State payment on behalf of the LEA, instructional staff services. This item consists of the actual or estimated expenditure from the revenue reported in Part V, lines 1 and 2, for instructional staff services. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 3.

Line 9. State payment on behalf of the LEA, general administration. This item consists of the actual or estimated expenditure from the revenues reported in Part V, lines 1 and 2, for general administration. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 4.

Line 10. State payment on behalf of the LEA, school administration. This item consists of the actual or estimated expenditure from the revenues reported in Part V, lines 1 and 2, for school administration. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 5.

Line 11. State payment on behalf of the LEA, operation and maintenance of plant. This item consists of the actual or estimated expenditure from the revenues reported in Part V, lines 1 and 2, for operation and maintenance of plant. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 6.

Line 12. State payment on behalf of the LEA, student transportation. This item consists of the actual or estimated expenditure from the revenues reported in Part V, lines 1 and 2, for student transportation. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 7.

Line 13. State payment on behalf of the LEA, business/central/other. This item consists of the actual or estimated expenditure from the revenues reported in Part V, lines 1 and 2, for business, central and other support services. It also may include any employer contributions to the school system's own retirement system. See definitions for Part II-A, line 8.

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

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

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

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

Line 18. Federal revenue on behalf of school system. Report any item in your chart of accounts identified as received through federal payments made on behalf of the school system.