

Documentation for the NCES Common Core of  
Data School District Finance Survey (F-33), School  
Year 2019–20 (Fiscal Year 2020)

Provisional File Version 1a

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# Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2019–20 (Fiscal Year 2020)

Provisional File Version 1a

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**Stephen Q. Cornman**  
National Center for Education Statistics

**Osei Ampadu**  
**Kaitlin S. Hanak**  
U.S. Census Bureau

**U.S. Department of Education**

Miguel A. Cardona  
Secretary

**Institute of Education Sciences**

Mark Schneider  
Director

**National Center for Education Statistics**

Peggy Carr  
Commissioner

**Administrative Data Division**

Ross Santy  
Associate Commissioner

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Potomac Center Plaza  
550 12th street SW  
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**Content Contact**

Stephen Q. Cornman  
(202) 245-7753  
[stephen.cornman@ed.gov](mailto:stephen.cornman@ed.gov)

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## I. Introduction to the NCES School District Finance Survey (F-33), School Year 2019–20 (Fiscal Year 2020) Provisional File Version 1a

This documentation is for the Provisional File Version 1a of the School District Finance Survey (F-33)<sup>1</sup> for school year (SY) 2019–20, fiscal year 2020 (FY 20) conducted by the National Center for Education Statistics (NCES). It contains a brief description of the data collection in conjunction with information required to understand and access the data file. The School District Finance Survey consists of data submitted annually to NCES by state education agencies (SEAs) in the 50 states and the District of Columbia. The survey provides finance data for all local education agencies (LEAs) that provide free public elementary and secondary (prekindergarten through grade 12) education in the United States. The School District Finance Survey data file does not include national and state totals.<sup>2</sup>

The finance data described in this documentation are from the F-33 survey, a component of the Common Core of Data (CCD). The CCD is the primary NCES database on public elementary and secondary education in the United States. The other five surveys in the CCD are the Public Elementary/Secondary School Universe Survey, the Local Education Agency Universe Survey, the State Nonfiscal Survey of Public Elementary/Secondary Education, the National Public Education Financial Survey (NPEFS), and the School-Level Finance Survey (SLFS). 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.

NCES and the Economic Reimbursable Surveys Division of the U.S. Census Bureau collaborate to collect public education finance data. The U.S. Census Bureau conducts a Census of Governments and an Annual Survey of State and Local Government Finances. Congress authorizes NCES to collect school finance data through the Education Sciences Reform Act of 2002, section 151(b) (3), 20 U.S.C. 9541. The Census Bureau acts as the primary collection agent for the F-33 data collection and produces two data files: one for distribution and reporting by the Census Bureau;<sup>3</sup> and the other for distribution and reporting by NCES. NCES refers to this data collection as the School District Finance Survey and the Census Bureau refers to this data collection as the Annual Survey of School System Finances. Specific differences between the collections include:

- ***Inclusion of independent charter school districts***—NCES requests that states report fiscal data in the F-33 survey for all independent charter school districts and all regular school districts that include charter schools. Most states comply with this request. By contrast, the Census Bureau F-33 data file and report include only school districts that

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<sup>1</sup> The term “F-33” is the form number utilized for the School District Finance Survey collection instrument. The School District Finance Survey is commonly called the F-33.

<sup>2</sup> Refer to the CCD National Public Education Financial Survey (NPEFS) for national- and state-level figures. The NPEFS, a key component of the CCD survey system, collects state totals of school finance data. Although both the NPEFS and the F-33 survey collect data from SEAs, the NPEFS includes expenditures for special state-run and federal-run schools that are not included in the F-33 survey. 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.

<sup>3</sup> <https://www.census.gov/programs-surveys/school-finances.html>



meet the Census Bureau’s definition of a government entity (U.S. Census Bureau 2022, pp. 1-2).<sup>4</sup>

- ***State payments on behalf of school districts***—NCES combines state government expenditures for and on behalf of school districts with expenditures school districts make directly for all applicable data items (see table 1). By contrast, the Census Bureau reports state government expenditures on behalf of school districts and expenditures that school districts make directly as separate data items.
- ***Classification of state and local tax revenues***—NCES classifies tax revenues as being from local or state sources, as identified by each state submitting data. The Census Bureau classifies tax revenues as local or state depending on which level of government (local or state) imposed, collected, and distributed the tax revenue.<sup>5</sup> Some tax revenues that NCES categorizes as state are categorized as local by the Census Bureau. (For example, the variable Local Revenue/Census Bureau State Revenue (C24)<sup>6</sup> records items is classified as local tax revenues by NCES, but as state tax revenues by the Census Bureau).

SEAs appoint state fiscal coordinators to work with NCES and the Census Bureau to provide accurate and comparable finance data across states and jurisdictions. NCES and the Census Bureau provide annual training to state fiscal coordinators to ensure that survey variable definitions are well communicated and that states understand how to report accurate and timely fiscal data for their state or jurisdiction.

The NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015), provides a set of standards and guidance for school system accounting. The handbook gives common definitions for detailed account classifications, which are aggregated to form the data items collected in the F-33 survey. The use of the accounting handbook by SEAs facilitates the comparability of data across states and school districts.

The CCD files include regular school districts, independent charter school districts, as well as a substantial number of administrative and other LEAs that are unlike regular school districts (e.g., education service agencies that provide specialized education services for regular school districts). The universe of LEAs changes from year to year. School districts may be newly incorporated, undergo boundary changes, consolidate, disaggregate, or dissolve. The nonfiscal LEA Universe Survey files and documentation located at <https://nces.ed.gov/ccd/files.asp#Fiscal:2,LevelId:5,Page:1> present more detailed information on these changes.

The FY 20 School District Finance Survey data file contains 19,672 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. The file includes variables for revenues by source, expenditures by function and object, indebtedness, assets, student membership counts, as well as identification variables. For a complete list of variables, see appendix A. Finance data are presented in whole dollar amounts.

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<sup>4</sup> Because independent charter school districts generally do not meet the Census Bureau’s criteria for classification as government entities, the Census Bureau excludes them from the F-33 data file.

<sup>5</sup> The primary consideration is given to the government that imposed the tax (U.S. Census Bureau 2006).

<sup>6</sup> Variable names are included in parentheses following variable labels at first reference. Subsequent references use variable names only.

The remainder of this documentation includes a user’s guide and five appendixes. The user’s guide contains information on the methodology of this survey, including certain conditions that are unique to the data file for the FY 20 survey cycle and information about changes to the survey that may be important to any data user planning longitudinal analyses.

The five appendixes are as follows:

- **Appendix A—Record Layout and Descriptions of Data Items** gives the variable names and labels of the data items discussed throughout the documentation, as well as their location in the data file for the FY 20 survey cycle.
- **Appendix B—Glossary** defines terms and variables used in the F-33 survey.
- **Appendix C—State Notes** provides comments related to unique state financial reporting anomalies for FY 20 and how those anomalies relate to this data release.
- **Appendix D—Value Distribution and Field Frequencies** provides the frequency and distribution of data items across local education agencies.
- **Appendix E—Survey Form** includes a facsimile of the data collection instrument.

## II. User’s Guide

### A. Methodology

The F-33 survey collects finance data from the entire universe of LEAs in each of the 50 states and the District of Columbia. In late January or early February 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 usually between March 15th of the year that the collection opens, and October 31st of the following year. However, there is no official deadline for reporting data on the F-33 survey. The FY 20 F-33 collection opened on January 31, 2021 and closed on January 30, 2022. States report data to the Census Bureau in either the F-33 survey format or in the individual state agency’s financial accounting format. When SEAs report in their state agency format, Census Bureau staff evaluates the SEA’s chart of accounts and creates a “crosswalk” that translates the amounts states report in state agency format to amounts for each F-33 survey variable.

For the FY 20 collection, the following states submitted data in their own formats: Alabama, California, Indiana, Kentucky, Louisiana, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New York, North Carolina, Oregon, South Carolina, Tennessee, and Utah. Idaho sent revenue data in the F-33 survey format and expenditure data in their own state format. All other states reported data in the F-33 survey format. Survey analysts monitor data quality by comparing the school district finance data to other CCD survey data and performing internal and longitudinal consistency checks.

The F-33 survey provides finance data for each school district in the United States at the school district level. The sum of school district-level data from F-33 data items to state-level totals may differ from state finance data provided from NPEFS, which collects total revenues and expenditures for public elementary and secondary education at the state level. This difference can occur because NPEFS includes expenditures for schools and programs operated by the states and federal government that are not reported at the school district level. There may also be differences in the sum of F-33 and NPEFS data items based on data collection techniques,

particularly for states where the data are subject to a “crosswalk” that conforms data in the state agency format to the F-33 data items.

## **B. Accounting and Collection Methods**

The F-33 survey intends to provide a comprehensive picture of the financial activity associated with public elementary and secondary school systems. F-33 data include all financial transactions associated with revenues by source, expenditures by function and object, indebtedness, and assets.

The Census Bureau performs the data collection and reviews the data applying business rules and edits designed to identify data that may be erroneous. The Census Bureau and NCES work with state fiscal coordinators to resolve any inconsistent or unusual data. The Census Bureau may edit data based on supplemental information in the event that the LEA data do not strictly adhere to the reporting guidelines of the NCES accounting handbook. Census also imputes data items that are missing. Imputations provide a plausible substitution for cases where data are not reported or erroneous. Appendix C—State Notes provides a general record of data anomalies associated with state reporting and adaptations for the F-33 survey.

### **Data Editing**

F-33 survey staff engages in data editing, which is an iterative and interactive process that includes procedures for detecting and correcting errors in the data. Data editing minimizes errors and ensures the data are complete, accurate, and consistent across the data file. In accordance with NCES Statistical Standard 4-1, F-33 data are checked for “credibility based on range tolerances to determine if responses fall within a prespecified reasonable range” and “consistency based on checks across variables within individual records for noncontradictory responses” (NCES 2014).

After an SEA submits data, the survey staff conducts a comprehensive review of the data, which include numerous edit checks. These edit checks include but are not limited to:

- trend analysis for multiple years;
- large value and percentage fluctuations from prior year data;
- “consistency” edit checks (e.g., for a given expenditure function, the sum of reported salaries and employee benefits cannot be greater than the reported total);
- outlier per pupil current expenditure amounts;
- unreasonable zero dollar amounts;
- comparison of current year data file record layouts to record layouts the SEA submitted in the previous fiscal year; and
- comparison of state-aggregated F-33 data with NPEFS data to ensure the F-33 data amounts are within a reasonable range at the state level.

F-33 survey analysts prepare follow-up questions for SEA respondents based on the results of these edit checks. SEAs are asked to explain all undocumented data anomalies and correct any data errors. If the SEA is unable to provide an explanation or revision for these anomalies, F-33 survey analysts will edit or impute the data based on a set of business rules.

## **Imputations**

Imputation is a procedure that uses available information and some plausible assumptions to derive substitute values for missing or incorrectly reported values in a data file. In some cases, an SEA may be able to report a subtotal of multiple F-33 data items at the state level but may be unable to report the data items separately at the LEA level. In other cases, an SEA may be able to provide a state total for a single F-33 data item but may not be able to report the data item at the LEA level.

For the F-33 survey, imputations are performed primarily on data items that include state payments on behalf expenditures. (See table 1 for a list of data items that include state payment of behalf expenditures.) Many states track the expenditures they make on behalf of LEAs (e.g., state contributions on behalf of the LEA to school district employee pension funds) at the state level, but are unable to accurately report these amounts at the LEA level.

When submitting finance data, SEAs inform the Census Bureau how state payments on behalf amounts are being reported so that any necessary imputations can be performed. If the SEA is only able to report a state-level subtotal of state payment on behalf expenditures to be distributed across multiple F-33 data items, a portion of the subtotal is distributed at the LEA level to each relevant state payment on behalf item listed in table 1. This distribution is based on the ratio of what the LEA reported for the corresponding salary data item to the total salary expenditures reported at the state level. If the SEA is able to provide a subtotal of state payment on behalf expenditures to be included in a single F-33 data item, a portion of the subtotal is distributed at the LEA level to that data item based on the ratio of what the LEA reported for the corresponding salary item to the total corresponding salary expenditures reported at the state level.

Appendix C—State Notes documents which states were subject to imputation of state payment on behalf expenditures.

## **Crosswalk Procedures**

The Census Bureau has developed “crosswalk” procedures to assist some states in their reporting of F-33 data and to improve the comparability of this data across states. The Census Bureau utilizes in-house SAS programs to convert state account code amounts that state education agency format-reporting states submit to F-33 survey variable amounts. These crosswalk procedures may also include imputation in cases where the state’s account codes are unable to be directly crosswalked to an F-33 survey variable (and the state is otherwise unable to report the variable).

Section II.A of this documentation (above) lists the states that report in a format requiring a crosswalk for conversion to F-33 survey format. Appendix C—State Notes documents any imputation procedures that may have occurred for these states during the crosswalk process.

## **Fiscal Years**

The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama and the District of Columbia runs from October 1 through September 30; the fiscal year for

Nebraska, Texas, and Washington runs from September 1 through August 31. Survey analysts do not edit F-33 data to conform to a uniform fiscal year.

### **Transfer Items**

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

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

### **Special Exhibit Items**

Special exhibit items are separate data items that are included in, but do not summarize to, other data items.

- Expenditures for teacher salaries are defined as base salaries paid to certified teachers and certified substitute teachers. Expenditures for teacher salaries are reported in four educational program areas: Regular (Z35), Special (Z36), Vocational (Z37), and Other (Z38). The broader instructional salaries data item (Z33) includes both expenditures for teacher salaries by program area and salaries for instructional assistants and aides. Textbook expenditures for instructional purposes (V93) are also reported as an exhibit item.
- Payments to Private Schools (V91) and Payments to Charter Schools (V92) are special exhibit items used to identify LEA expenditures for private schools and charter schools outside of the LEA. V91 and V92 do not represent total private school and charter school expenditures. Prior to FY 09, V91 and V92 expenditures were included in Current Expenditures—Instruction (E13), Total Current Expenditures—Instruction (TCURINST), Total Current Expenditure for Elementary/Secondary Education (TCURELSC), and TOTALEXP. Beginning with FY 09, E13, TCURINST, and TCURELSC do not include V91 and V92. (V91 and V92 are still included in TOTALEXP.)
- State Revenue on Behalf—Employee Benefits (C38) and State Revenue on Behalf—Not Employee Benefits (C39) are included in the total state revenue (TSTREV) and total revenue (TOTALREV). State direct support expenditures for and on behalf of school districts are not reported separately in the F-33 file, but are included in the expenditure data item detail as shown below in table 1.

Table 1. Destination of state payments on behalf of the Local Education Agency (LEA), by School District Finance Survey (F-33) item: Fiscal year 2020

State payments on behalf item	Destination items
Instruction employee benefits (J13)	Employee Benefits - Instruction (V10) Current Expenditures - Instruction (E13)
Pupil support services employee benefits (J17)	Employee Benefits - Support Services - Pupils (V12) Current Expenditures - Support Services - Pupils (E17)
Instructional staff support employee benefits (J07)	Employee Benefits - Support Services - Instructional Staff (V14) Current Expenditures - Support Services - Instructional Staff (E07)
General administration employee benefits (J08)	Employee Benefits - Support Services - General Administration (V16) Current Expenditures - Support Services - General Administration (E08)
School administration employee benefits (J09)	Employee Benefits - Support Services - School Administration (V18) Current Expenditures - Support Services - School Administration (E09)
Operation/maintenance of plant employee benefits (J40)	Employee Benefits - Support Services - Operation/Maintenance of Plant (V22) Current Expenditures - Support Services - Operation/Maintenance of Plant (V40)
Student transportation employee benefits (J45)	Employee Benefits - Support Services - Student Transportation (V24) Current Expenditures - Support Services - Student Transportation (V45)
Business/central/other employee benefits (J90)	Employee Benefits - Support Services - Business/Central/Other (V38) Current Expenditures - Support Services - Business/Central/Other (V90)
Other employee benefits (J10)	Employee Benefits - Food Services (V30) Current Expenditures - Food Services (E11)
Instructional nonbenefits (J14)	Current Expenditures - Instruction (E13)
Support services nonbenefits (J96) <sup>1</sup>	Current Expenditures - Support Services - Pupils (E17) Current Expenditures - Support Services - Instructional Staff (E07) Current Expenditures - Support Services - General Administration (E08) Current Expenditures - Support Services - School Administration (E09) Current Expenditures - Support Services - Operation/Maintenance of Plant (V40) Current Expenditures - Support Services - Student Transportation (V45) Current Expenditures - Support Services - Business/Central/Other (V90)
Capital outlay (J99) <sup>2</sup>	Capital Outlay - Instructional Equipment (K09) Capital Outlay - Other Equipment (K10)

<sup>1</sup> Included in one or more of the corresponding current expenditure functions, varying from state to state.

<sup>2</sup> Included in one or more of the corresponding capital outlay categories, varying from state to state.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "School District Finance Survey (F-33)," fiscal year 2020, Provisional File Version 1a.

## Data Item Flags

Beginning with FY 99, the School District Finance Survey data file contains a flag for each data item (except summary items, such as TOTALREV, TLOCREV, and TOTALEXP). The flag identifies whether the item was reported by the state, missing, edited by F-33 survey staff, imputed, or was not applicable to that school district. These companion flags can be found at the end of the data file and are identified by the name of the original data item preceded by an "FL\_" (e.g., FL\_E13 or FL\_19H).

The data item flags are as follows:

- R—As reported by the state;
- A—Edited or suppressed by the analyst (formerly labeled “Adjusted”);
- I—Imputed;
- N—Not applicable; and
- M—Missing.

### **Missing, Nonapplicable, and Suppressed Data**

Missing data are identified as “-1.” Sometimes it is difficult to determine whether a reported zero from a state respondent represents a missing data item or a true zero. For example, small school districts often have staff and other costs that span across multiple expenditure functions. The principal of a school in a one-school LEA may also serve as the LEA superintendent. In some cases, the state might report this person’s salary under LEA administration instead of allocating the salary to both LEA administration and school administration functions. In this scenario, the zero data reported for school administration would be assigned a flag of “R.”

In the School District Finance Survey data files, the original source for the fall student membership (V33) is the SY 2019–20 LEA Universe Survey. The Census Bureau and NCES may edit student membership counts from the LEA Universe Survey if the state reports revised membership information for the F-33 survey. States generally report nonfiscal October 1st membership information for the LEA Universe Survey in the spring of the school year (e.g., report SY 2019–20 membership data in the spring of 2020). The timing of the F-33 collection is about one year after the LEA Universe Survey collection. Even though the membership data have the same reference date and definition, V33 values may not match student membership values from the LEA Universe Survey for some LEAs. In the F-33 data files, CCD identifies suppressed membership data by reporting the membership as “-3” and the membership flag as a value of “A.” NCES suppresses V33 values in cases where reported LEA finances do not reasonably reflect LEA universe survey student membership counts (as reported in the LEA Universe Survey). For example, special education and vocational LEAs may have suppressed membership values in the F-33 files if these LEAs report finance data associated with services provided to students that are not included in their student membership counts (i.e., because the students are instead counted within the membership of the regular school districts financially responsible for educating those students).

Beginning with FY 10, CCD identifies submitted School District Finance Survey data that do not meet NCES data quality standards by reporting the data item as “-9” and data item flag as “A.” This suppression would only occur with numeric data items. Data with positive values that have an “A” flag are adjusted or edited.

Nonapplicable data have a data value of “-2” and the data item flag as a value of “N.” Nonapplicable data are cases where a district does not have a particular type of revenue or expenditure. For example, for fiscally independent districts, the value for Local Revenues—Parent Government Contributions (T02) is “-2,” and the corresponding Flag—Local Revenues—Parent Government Contributions, Dependent School Systems (FL\_T02) flag value is “N.”

Beginning with FY 10, the School District Finance Survey data file includes records for all LEAs in the CCD nonfiscal LEA Universe file that did not submit data for the F-33 survey. (These

LEAs were omitted from the School District Finance Survey data files in previous fiscal years.) All finance data items for these LEAs are reported as missing or nonapplicable as appropriate.

## **Nonsampling Error**

Nonsampling error is the error in an estimate arising at any stage in the survey from sources exclusive of sampling error. Nonsampling error includes coverage errors, nonresponse error, data processing or data entry errors, and reporting errors that occur because respondents misinterpret survey questions, do not follow survey instructions, or do not follow the item definitions correctly. State education policies may differ in such a way that does not allow them to map their data exactly to the CCD definitions. For example, most states can report adult education expenditures separately from instruction expenditures (as the F-33 survey instructions request), but a few states cannot report adult education expenditures separately because these states require that LEAs account for adult education expenditures within instruction. Another source of nonsampling error may be variations in the reference period for the reported data. For example, CCD requests student membership data for October 1 of each school year, but a state may report their information for another date because they were not able to capture the data for October 1.

The universe for the F-33 survey includes all public elementary and secondary LEAs in the 50 states and the District of Columbia. All 51 state-level respondents reported F-33 data for FY 20. There are 19,672 LEAs on the FY 20 School District Finance Survey file. Finance data were reported for 19,179, or 97.5 percent, of these LEAs. Most of the LEAs that did not report finance data for the FY 20 survey are either charter school districts or other nontraditional LEAs (e.g., education service agencies), which states often do not subject to the same financial reporting requirements as regular school districts.

Charter school districts' reporting requirements vary from state to state. As a result, SEAs do not report finance data for charter schools uniformly. Some independent charter school districts do not submit finance data to SEAs, and, as a result, fiscal data for these schools are reported as missing in the School District Finance Survey file.

## **Reference Sources for Data Definitions**

Four reference sources are used in conjunction with F-33 variable descriptions and state reporting:

- *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015) can be accessed online at <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>. 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.
- *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2005) can be purchased from the Government Finance Officers Association.
- *Government Finance and Employment Classification Manual* (U.S. Census Bureau 2006) can be accessed online at [http://www2.census.gov/govs/pubs/classification/2006\\_classification\\_manual.pdf](http://www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf).
- F-33 Survey Form “Basic Instructions and Suggestions” includes a summary of definitions needed to respond to the survey (see the survey form in appendix E).



## New Data Items for FY 20

For FY 20, the F-33 survey was expanded to collect several additional revenue and expenditure data items of interest to data users and the general public. In total, 22 data items were added to the survey form to collect LEA-level detail on the following finances:

- Federal revenues for major programs funded under the Every Student Succeeds Act (ESSA) reauthorization of the Elementary Secondary Education Act of 1965 (ESEA);
- Current expenditures for special education programs; and
- Federal revenues received and expenditures paid from Coronavirus Aid, Relief, and Economic Security (CARES) Act funding.

*Federal revenues by ESSA program.* Since FY 02, federal revenue categories in Part I, sections C and D of the F-33 survey form have been based primarily on elementary-secondary education programs funded under the previous No Child Left Behind reauthorization of the ESEA. For FY 20, these categories were updated to reflect programs funded under the more recent ESSA reauthorization of ESEA. Two federal revenue items – Math, Science, and Teacher Quality (C16) and National Activities for School Safety (C17) – were removed from the survey while the following 5 revenue items were added:

- Title II, Part A - Supporting Effective Instruction (C22);
- Title IV, Part A, Subpart I, Section 4105 - Student Support and Academic Enrichment Grants (C23);
- Title IV, Part B - 21st Century Community Learning Centers (C26);
- Title V, Part B, Subpart 2 - Rural and Low-income School Program (C27); and
- Title V, Part B, Subpart 1 - Small, Rural School Achievement Program (B14).

*Current expenditures for special education programs.* NCES defines “special education programs” as programs for elementary/secondary students who require assistance to accommodate specific medical, physical, mental, or psychological disabilities such as “mental retardation, orthopedic impairment, emotional disturbance, developmental delay, specific learning disabilities, hearing impairment,...visual impairments (including blindness),...and speech or language impairments” (Allison 2015).

On the F-33 survey, NCES collects the vast majority of the revenues LEAs receive for special education programs under state revenue item Special Education Programs (C05) and federal revenue item IDEA, Part B, Sections 611 and 619 – Special Education Grants to States and Preschool Grants (C15). In response to data user demand for corresponding expenditure data for special education programs, NCES added a “Special Education Current Expenditures” section to the F-33 survey form (Part XII of the survey form) for FY 20. This new section of the form includes the following five current expenditure data items:

- Current Expenditures for Public Elementary-Secondary Special Education Programs (SE1);
- Instructional Expenditures for Public Elementary-Secondary Special Education Programs (SE2);
- Pupil Support Services Expenditures for Public Elementary-Secondary Special Education Programs (SE3);

- Instructional Staff Support Services Expenditures for Public Elementary-Secondary Special Education Programs (SE4); and
- Student Transportation Support Services Expenditures for Public Elementary-Secondary Special Education Programs (SE5).

The new special education current expenditure items are exhibit data items; amounts reported within these items are also included within the current expenditures reported within Part II, sections A and B of the F-33 survey form as appropriate.

Current expenditures for special education programs that are reported within the data items listed above include current expenditures from all major levels of funding – federal, state, and local.

*Revenues and expenditures from CARES Act funding.* In March of 2020, Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act, a \$2.2 trillion economic stimulus bill enacted in response to the coronavirus disease (COVID-19) pandemic.<sup>7</sup> CARES Act legislation included billions of dollars in funding set aside specifically for elementary/secondary LEAs. To track this unprecedented amount of additional federal funding at the LEA level, NCES added 12 CARES Act revenue and expenditure data items to the F-33 survey form (Part XIII of the survey form) for FY 20.

Six CARES Act federal revenue data items were added:

- Elementary and Secondary School Emergency Relief (ESSER) Fund (AR1);
- Governor’s Emergency Education Relief (GEER) Fund (AR2);
- Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant (AR3);
- Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant (AR4);
- Project School Emergency Response to Violence (Project SERV) (AR5); and
- Coronavirus Relief Fund (CRF) (AR6).

Six CARES Act expenditure data items were added:

- Current Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE1);
- Instructional Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE2);
- Support Services Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE3);
- Capital Outlay Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE4);
- Technology-Related Supplies and Purchased Services Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE5); and
- Technology-Related Equipment Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE6).

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<sup>7</sup> <https://www.ed.gov/coronavirus/cares-act-emergency-relief>

The CARES Act revenues and expenditures reported in this initial year of funding generally only cover a portion of the 2020 fiscal year – from March 1, 2020 to the end of FY 20 (June 30, 2020 for most states). Although the CARES Act was enacted in March 2020, LEAs do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues. Given variations in accounting methods and timelines for awarding these funds, many states and LEAs did not record any CARES Act revenues in FY 20, even if the state or LEA reported some CARES Act expenditures.

Given that CARES Act funding covers only a portion of FY 20, the CARES Act revenues and expenditures reported for FY 20 are expected to reflect only a portion of the total CARES Act funding allocated to LEAs. More substantial amounts of CARES Act funding are expected to be reported in FY 21 and FY 22.

The new CARES Act revenue and expenditure items are exhibit data items; amounts reported within the CARES Act revenue items are also included within the federal revenues reported within Part I, sections C and D of the F-33 survey form as appropriate. Amounts reported within the CARES Act expenditure items are also included within the expenditures reported within Part II, sections A and B or Part III of the survey form as appropriate.

## **C. Unit Identifiers**

Six variables serve as the primary identification variables for each LEA on this file:

- NCES 7-digit local education agency identification code (LEAID);
- Census Bureau 14-digit government identification code (CENSUSID);
- American National Standards Institute (ANSI)<sup>8</sup> state code (FIPST);
- ANSI county code (CONUM);
- Consolidated Statistical Area code (CSA); and
- Core-Based Statistical Area code (CBSA).

### **C.1. Identification Variables**

#### **LEAID**

The NCES local education agency identification code (LEAID) is the most frequently used identifier within this data release. LEAID codes allow users to match LEA finance data with data from the nonfiscal CCD surveys (e.g., the LEA Universe Survey and the Public Elementary/Secondary School Universe Survey, which contain aggregate data on students, membership, staff, dropouts, and graduates). The LEAID code has seven characters: a two-digit

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<sup>8</sup> American National Standards Institute (ANSI) state codes replace the Federal Information Processing Standards (FIPS) codes previously issued by the National Institute of Standards and Technology (NIST) for the 50 states, the District of Columbia, and the U.S. Island Areas. ANSI state code values map directly to the retired FIPS code values.

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 Matching Issues

The LEAs reported on the F-33 file are assigned valid LEAIDs by being matched against the LEA Universe Survey file. Matches are first attempted against the LEA universe file for the corresponding school year (SY 2019–20 for the FY 20 F-33 file). If survey staff cannot match the LEAs to the LEA universe file for the corresponding school year, they attempt to match the LEAs to prior and subsequent year universe files. Matching to prior and subsequent year universe files allows for closed and future LEAs to be reported on the F-33 file under valid LEAIDs. Closed LEAs can still have financial activity after they close, but they are included on the F-33 file as closed only in the year that they closed. Similarly, future LEAs may have had start-up costs in years before becoming operational, but may not have been reported in the LEA universe file for those years.

Starting in FY 06, the Census Bureau assigned unique dummy LEAIDs to the LEAs without a valid LEAID. There are 4 dummy LEAIDs on the FY 20 file. Dummy LEAIDs are distinguished by a “D” in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection, unless a matching LEA is found in the LEA Universe in the subsequent year.

The CCD Agency Nonfiscal File Match variable (CCDNF) indicates whether a record on the F-33 file matches a record on the LEA universe file. A value of “1” indicates that the record on the F-33 file matches a record on the LEA universe file; a value of “0” indicates that the record on the F-33 file does not match any records on the SY 2019–20 LEA universe file. The F-33 staff attempt to match every LEA there is data for, regardless of membership, even if the membership is reported as zero.

There are 26 LEAs on the FY 20 F-33 file that do not appear on the SY 2019–20 LEA Universe Survey file (see table 2). (These LEAs are also identified on the F-33 file by having a CCDNF value equal to “0.”) All 26 of these LEAs have been confirmed as school systems by the reporting SEAs and the Census Bureau. (These are generally education service agencies and nonoperating LEAs that were not reported by SEA respondents for the CCD LEA Universe Survey.)

Table 2. LEAs on the School District Finance Survey (F-33) file that do not appear on the school year 2019–20 LEA Universe Survey file, by state and LEAID: Fiscal year 2020

State	LEAID	LEA name on the F-33 file
Illinois	1700215	SCHOOL ASSOCIATION SPECIAL EDUCATION DUPAGE (SASED)
	1712270	DIMMICK COMMUNITY CONSOLIDATED SCHOOL DISTRICT 175
	17D0001	KENDALL COUNTY OUTDOOR EDUCATION
Kansas	2000376	CENTRAL KANSAS EDUCATIONAL SERVICES AND STAFF DEVELOPMENT AS
	2000377	SMOKY HILL-CENTRAL KANSAS EDUCATION SERVICE CENTER
	2000378	TECHNOLOGY EXCELLENCE IN EDUCATION NETWORK
	20D0631	LEARNING CONSORTIUM EDUCATIONAL COOPERATIVE

See notes at end of table.

State	LEAID	LEA name on the F-33 file
Maine	2300051	ME ED CTR FOR THE DEAF & HARD OF HEARING
	2314781	HARMONY REGIONAL SCHOOL DISTRICT
	2314786	MOUNT DESERT ISLAND REGIONAL SCHOOL SYSTEM
	2314798	SUNRISE COUNTY SCHOOL SYSTEM
	2314801	MACHIAS BAY AREA SCHOOL SYSTEM
	2314804	EASTERN MAINE AREA SCHOOL SYSTEM
	2314826	DEDHAM ORRINGTON SCHOOL SYSTEM (AOS 47)
	2314828	AOS 43
	23D0001	SOUTHERN MAINE ADMINISTRATIVE COLLABORATIVE (SMAC)
Michigan	2612000	DETROIT CITY SCHOOL DISTRICT
Minnesota	2700033	OAKLAND VOCATIONAL CENTER 957
	2700265	REGIONAL MANAGEMENT INFORMATION CENTER 5
	2700266	REGIONAL MANAGEMENT INFORMATION CENTER 4
	2700267	REGIONAL MANAGEMENT INFORMATION CENTER 3
	2700268	REGIONAL MANAGEMENT INFORMATION CENTER 2
	2700269	REGIONAL MANAGEMENT INFORMATION CENTER 1
	2700270	REGIONAL MANAGEMENT INFORMATION CENTER 7
New York	36D0001	SOUTH MOUNTAIN-HICKORY COMMON SCHOOL DIST
Virginia	5101230	FAIRFAX CITY SCHOOLS

NOTE: LEAs listed in this table with valid LEAIDs (i.e., no “D” in the third position of the LEAID), appear in either a prior or future year of the LEA Universe Survey file.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2020, Provisional File Version 1a; "Local Education Agency Universe Survey," school year 2019–20, Provisional File Version 1a.

In most NCES research and publications, only those F-33 records matching the LEA universe file (CCDNF equal to “1” on the F-33 data file) and having student counts greater than zero are used in analyses. For more information on the LEAID code, please see the file documentation for the CCD school universe and LEA universe surveys, available at <https://nces.ed.gov/ccd/pubagency.asp>.

## CENSUSID

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

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

Positions 1 and 2 of CENSUSID (for all survey cycles) represent the Census Bureau, Governments Division state codes. Table 3 includes a complete listing of these codes.

Table 3. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2020

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

NOTE: CENSUSID is the Census Bureau identification code.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2020, Provisional File Version 1a.

Position 3 of CENSUSID represents the school district's type of government. It indicates whether a school district is an administratively and fiscally independent government and, if not, what level of government has administrative and fiscal authority over the school district. This characteristic has not remained constant over all survey cycles. For an explanation of CENSUSID changes, see the FY 02 F-33 file documentation (Berry and Cohen 2005). The agency type codes are as follows:

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

The Census Bureau uses extensive criteria to determine whether an LEA is a government entity and, if so, the agency type of the LEA. This criteria includes, but is not limited to, the LEA's authority to levy taxes, the LEA's ability to determine its own budget without review from other

local governments, and how the members of the LEA's school board were appointed (U.S. Census Bureau 2006). If the Census Bureau determined an LEA should not be classified as a government entity, the CENSUSID for the LEA is reported as "N" in the F-33 file.

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

## Geographic Variables

Four variables in the School District Finance Survey file allow records to be identified with specific geographic areas:

- **FIPST** is the two-digit ANSI state code. Each record on the School District Finance Survey file contains an ANSI state code based on the Federal Information Processing Series (FIPS). Table 4 presents ANSI state codes by state name and state abbreviation.
- **CONUM** is the five-digit ANSI county number. It consists of a two-digit ANSI state code and a three-digit county identification number. County numbers for each state can be found at <https://www.census.gov/geographies/reference-files/2020/demo/popest/2020-fips.html>.
- **CBSA** is the Core-Based Statistical Area code. CBSA refers collectively to metropolitan and micropolitan statistical areas. Each metropolitan statistical area must have at least one urbanized area of 50,000 or more inhabitants. Each micropolitan statistical area must have at least one urban cluster of at least 10,000 but less than 50,000 population.<sup>9</sup>
- **CSA** is the Combined Statistical Area code. A CSA consists of two or more adjacent CBSAs.

For the CCD collections, ANSI state codes (FIPST) are assigned to LEAs based on the state or jurisdiction responsible for administration of the LEA, which is not necessarily the state or jurisdiction where the LEA is physically located (Geverdt 2018). Examples of this situation include states that operate LEAs in a neighboring state and charter school LEA operators/administrators based in one state that operate charter schools in one or more states other than the state in which they are based. Additionally, ANSI county codes (CONUM) are assigned to LEAs based on the physical location of the LEA's administrative offices; therefore, the two-digit ANSI state code within the CONUM may differ from FIPST in cases where the LEA's administrative offices are physically located outside the reporting state.<sup>10</sup>

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<sup>9</sup> For additional information about CBSA and CSA definitions, see <https://www.census.gov/programs-surveys/geography/about/glossary.html>.

<sup>10</sup> For additional information on FIPST state code and CONUM county physical location discrepancies, see section 5.4 (page 5) of the CCD geographic file documentation, "Education Demographic and Geographic Estimates (EDGE) Geocodes: Public Schools and Local Education Agencies" (Geverdt 2018).

Table 4. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2020

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

SOURCE: U.S. Census Bureau, Geography Division, Geographic Standards and Criteria Branch. (2010) “Codes for the Identification of the states, the District of Columbia, Puerto Rico, and the Insular Areas of the United States” (INCITS 38:2009).

## C. 2 Other Unit Characterization Codes

### School-level Codes

School-level codes (SCHLEV) describe the level of education provided within each school district:<sup>11</sup> SCHLEV codes “01,” “02,” and “03” are assigned based on the student membership reported on the CCD school universe file. The valid F-33 SCHLEV codes are defined as follows:

01 = Elementary school system only—the lowest grade with students is less than grade 9 and the highest grade with students is less than grade 9;

<sup>11</sup> Starting with FY 08, the assignment of SCHLEV codes for an LEA was changed to a new method to ensure that SCHLEV codes were consistent with student enrollments by grade. Prior to FY 08, the Census Bureau assigned SCHLEV codes using a different methodology. SCHLEV is a Census Bureau-derived code that also incorporates the type of school system into its definitions; given this, the range of values for SCHLEV differ from the range of values defined under the school-level code (LEVEL) in the CCD School Universe file.



- 02 = Secondary school system only—the lowest grade with students is greater than grade 6 and the highest grade with students is greater than grade 8;
- 03 = Elementary/Secondary school system—the lowest grade with students is less than grade 7 and the highest grade with students is greater than grade 8;
- 05 = Vocational or special education system;
- 06 = Nonoperating school system that exists for administrative purposes only and does not operate its own schools. SCHLEV code “06” is also assigned for LEAs that closed shortly before the start of the fiscal year or are scheduled to open in a future fiscal year but still reported revenue or expenditure information for the current fiscal year;
- 07 = Education service agency (ESA); and
- N = Not applicable or code could not be determined.

ESAs are coded as “07” regardless of whether or not they provide general, special, or vocational education services. Special, vocational, and alternative education schools are identified in the CCD school universe file; a count of schools within an LEA by type can help determine the type of services provided by that LEA. (The LEAID of the school’s agency is part of its record on the universe file.)

### **AGCHRT Codes**

Charter schools provide free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other appropriate authority, and are designated by said authority to be a charter school. In some instances, charter schools do not have to comply with significant state or local rules that normally govern the operation and management of public schools. A developer creates a charter school as a public school or a charter school is adapted from an existing public school. A charter school provides a program of elementary or secondary education (or both), and operates in pursuit of a specific set of education objectives determined by the school’s developer and agreed to by the school’s chartering agency. Charter schools are subject to all applicable federal, state, and local health and safety requirements; federal civil rights laws; and are subject to all applicable state laws and regulations. Charter schools may be operated by a regular school district, a university, or a private organization or they may be independent, self-governing entities. CCD nonfiscal standards require all schools, including charter schools, to be associated with a school district. In cases where a charter school is not associated with another school district, the charter school is reported in the CCD nonfiscal universe as an independent entity under its own school district record.

The agency charter code (AGCHRT) is used to identify districts with charter schools. As of FY 17, the AGCHRT code is derived from the CHARTER\_TEXT charter school indicator variable in the CCD School Universe file.<sup>12</sup> The valid AGCHRT codes are as follows:

- 1 = All associated schools are charter schools;
- 2 = Some but not all associated schools are charters schools;
- 3 = No associated schools are charter schools; and

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<sup>12</sup> Prior to FY 17, the source of the AGCHRT code was the CCD LEA Universe file. The AGCHRT code was removed from the CCD LEA Universe Survey after the SY 2015–16 (FY 16) collection.

N = Not applicable or code could not be determined (assigned to school systems in the F-33 file, such as ESAs, that do not operate schools, as well as to districts that are not in the CCD LEA universe files).

## **CCDNF**

The CCDNF variable indicates whether a record in the School District Finance Survey file matches a record in the CCD LEA universe file: “0” indicates that the record does not match; “1” indicates that the record does match.

## **CENFILE**

The CENFILE variable identifies records in the School District Finance Survey data file released by NCES that are not found in the Census Bureau’s version of the data file. All school districts in the Census Bureau release must meet the criteria for being a government entity or a dependent agency of a government entity. In certain cases, districts provide public education, but do not meet these criteria. As a result, CCD files include independent charter school districts that are not included in the Census Bureau data file. A CENFILE value of “0” identifies districts that are not in the Census Bureau file; a value of “1” identifies those that are in the Census Bureau file.

## **GSLO and GSHI**

Agency Low Grade Offered (GSLO) and Agency High Grade Offered (GSHI) comprise the grade span for the LEA. The GSLO variable indicates the lowest grade offered; the GSHI variable indicates the highest grade offered. The source of the GSLO and GSHI variables is the SY 2019–20 CCD LEA Universe Survey, Provisional File Version 1a.

As of FY 15, the GSLO and GSHI variables have additional possible values of “13” and “AE” to reflect that data for grade 13 and adult education are now included in the CCD.<sup>13</sup> Grade 13 designates high school students enrolled in programs to earn college credit in an extended high school environment, or career and technical education (CTE) students in a high school program continuing past grade 12. Corresponding enrollment counts for grade 13 students are also included in the V33 and MEMBERSCH student membership counts reported on the F-33 data file.

Although adult education is not part of public elementary/secondary education, “AE” is also now treated by the CCD as another grade level for LEAs that provide primarily adult education. Adult education students, however, are not included in the V33 and MEMBERSCH student membership counts reported on the F-33 data file.

## **D. Weights**

The School District Finance Survey file includes a WEIGHT variable. For FY 91, FY 93, and FY 94, the F-33 survey was a sample survey, and the WEIGHT variable was used to create weighted estimates for these data releases. For FY 90, FY 92, and FY 95 through FY 20, the F-33 survey was a universe survey, and all records in these releases have a WEIGHT value of

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<sup>13</sup> For additional information on grade 13 and the adult education grade level “AE,” see the ED Facts technical guide, “FS052 – Membership File Specifications – V16.1 (SY 2019–20)” (U.S. Department of Education 2019).

“1.” Despite F-33 being a universe survey in recent years, NCES maintains the WEIGHT variable to provide consistency across data files.

## **E. Changes to the F-33 Survey**

Several changes to the F-33 survey, including a major expansion of the survey form beginning with the FY 92 collection, have been implemented over the life cycle of the survey. Data users interested in conducting longitudinal analysis should consult prior file documentation (Berry and Cohen 2005) for a summary of historical changes. The most recent changes to the survey are summarized below. File documentation from previous years can be found at <https://nces.ed.gov/ccd/files.asp#Fiscal:1,LevelId:5,Page:1>.

### **Unit Identifiers**

Starting with FY 98, two variables that describe the nature of school districts and their relation to other surveys and data files were added: AGCHRT and CENFILE.

- AGCHRT identifies school districts with charter schools.
- CENFILE identifies those districts that are available in the U.S. Census Bureau’s version of the F-33 school district file.

Starting with FY 06, dummy LEAIDs were assigned to agencies where a valid LEAID code was not available. The dummy LEAIDs can be recognized by having “D” in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection (see section C.1.).

Prior to FY 09, an LEA could have its name spelled differently in the F-33 file and in the CCD LEA Universe file (e.g., for the LEA with LEAID “0100005,” the name in the F-33 file was “Albertville City School District” and the name in the CCD LEA Universe file was “Albertville City”). Starting with FY 09, the name of an LEA in CCD LEA Universe file was used as the name of the LEA in the F-33 file.

### **Special Exhibit Items**

In FY 04, teacher salary and textbook exhibit items were added to the survey form. These items are described in section II. B and in the glossary (see appendix B).

### **Federal Revenue Distributed by State Governments**

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

### **Suppressed Data**

Starting in FY 06, NCES suppressed student membership (V33) in cases where reported LEA finances did not reasonably reflect CCD Local Education Agency Universe Survey student membership counts. A value of “-3” was used in the data file to represent student membership values suppressed by NCES if reported LEA finances did not reflect the student membership

count for the LEA. (See section II. B for additional information on student membership suppression.)

Starting in FY 10, NCES also suppressed any numerical data that do not meet NCES data quality standards by reporting the data item as “-9” and data item flag as “A.”

### **Local Revenue Items**

In FY 06, four local revenue items were added to the survey form. They are Local Revenue—Rents and Royalties (A40), Local Revenue—Sale of Property (U11), Local Revenue—Fines and Forfeits (U30), and Local Revenue—Private Contributions (U50).

### **Missing Data**

Starting in FY 07, “-1” was used in the data file to represent missing values in student membership count (V33). There were only two LEAs with a missing membership value in the FY 20 F-33 data file.

Starting in FY 10, the School District Finance Survey data file includes records for all LEAs in the CCD LEA universe file (excluding LEAs located in U.S. territories) that did not submit data for the F-33 survey. In previous fiscal years, nonresponding LEAs were omitted from the School District Finance Survey file. All finance data items for these LEAs are now reported as missing or nonapplicable as appropriate.

### **Payments to Private Schools and Charter Schools**

Because they are used to operate schools not part of the reporting LEA, Payments to Private Schools (V91) and Payments to Charter Schools (V92) are not part of current expenditures. Starting in FY 09, V91 and V92 were excluded from Current Expenditures-Instruction (E13), Total Current Expenditures-Instruction (TCURINST), and Total Current Expenditures for Elementary/Secondary Education (TCURELSC).

### **ARRA Data**

In FY 09, three data items related to the American Recovery and Reinvestment Act of 2009 (ARRA) were added to the survey form. They are ARRA Revenues—Title I (HR1), Current Expenditures—ARRA (HE1), and Capital Outlay—ARRA (HE2). These data items were collected in FY 09, FY 10, FY 11, FY 12, FY 13, and FY 14. (As of FY 15, NCES no longer collects these data items separately.)

### **Title V, Part A Federal Revenue**

In FY 10, the Federal Revenue—Thru State—Title V, Part A (C18) data item was removed from the F-33 survey form and data file. Federal funding for the Title V, Part A program expired September 30, 2009. Any residual funding LEAs received for Title V, Part A is included in the Federal Revenue—Thru State—Other (C20) data item.

## **CCD School Universe Student Membership**

In FY 10, a Fall Membership—School Universe (MEMBERSCH) data item was added to the School District Finance Survey data file. For each LEA, MEMBERSCH is the sum of student membership for all schools in the LEA (as reported on the CCD School Universe Survey file) aggregated to the LEA level.

Per CCD student membership collection specifications, SEAs report a student’s membership for the CCD School Universe survey based on the school the student attends. Prior to SY 2017–18, SEAs reported student memberships for the CCD LEA Universe Survey based on the LEA that was financially responsible for the student; starting in SY 2017–18, LEA Universe Survey reporting guidance was revised to require that students “be reported in the LEA where [those] students are served” (rather than in the LEA financially responsible for the students) (NCES 2020). While some definitional differences still exist, this reporting change resulted in LEA membership (V33) aligning more closely with aggregated membership from the school universe (MEMBERSCH) than in previous years.<sup>14</sup> NCES calculates per pupil finance amounts using V33 student membership counts. However, some researchers may still prefer to calculate current expenditures per pupil using the MEMBERSCH counts. The rationale for this is that current expenditures reflect the day-to-day costs of operating schools, so the denominator in calculations of per pupil current expenditures should be the count of students in schools within the reporting LEA and exclude students attending schools outside the reporting LEA (counts which V33 student membership still includes for certain students). The MEMBERSCH variables does not include imputations for missing or suppressed data.

### **Data Item Flags**

In FY 11, the School District Finance Survey data file added “I” (Imputed) and removed “S” (Edited to include data for state payments made on behalf of school systems) as possible data item flag values. Prior to FY 11, imputed data items were assigned a data item flag of “A.” Data items previously assigned a data item flag of “S” will now be assigned a flag of “R,” “A,” or “I” as appropriate.

### **Utilities and Technology-Related Expenditure Data**

In FY 15, three expenditure data items related to utilities and technology were added to the survey form. They are Utilities and Energy Services (V95), Technology-Related Supplies and Purchased Services (V02), and Technology-Related Equipment (K14).

### **Current Expenditures by Fund Type**

In FY 16, two data items were added to the survey form to report current expenditures by source of revenue. They are Current Expenditures – State and Local Funds (CE1) and Current Expenditures – Federal Funds (CE2). The break-out of current expenditures by revenue source

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<sup>14</sup> For additional detail on differences between LEA and school student membership reporting, see section 2.4.4 of the EDFacts technical guide, “FS052 – Membership File Specifications – V16.1 (SY 2019–20)” (U.S. Department of Education 2019).

funds is intended to be consistent with school finance reporting requirements for state and local education agencies that were implemented under the Every Student Succeeds Act (ESSA).<sup>15</sup>

### **Current Expenditures for Regional Education Service Agencies (RESAs)**

In FY 18, a RESA Current Expenditures on Behalf of the LEA (CE3) data item was added to the survey form. This data item includes current expenditures made by regional education service agencies (RESAs) and other specialized service agencies (e.g., supervisory unions) that benefit the reporting LEA. This category was added to the survey form for the purpose of incorporating these on behalf current expenditures into the current expenditures per pupil amounts calculated for the reporting LEA.

As of FY 18, CE3 is included in the school district-level total current expenditures and current expenditure per pupil amounts displayed in the annual *Revenues and Expenditures for Public Elementary and Secondary School Districts* web table report compiled from F-33 data. CE3, however, is not included in the Total Current Expenditure for Elementary/Secondary Education (TCURELSC) data item on the F-33 data file.

### **Federal Revenue Items**

In FY 20, the federal revenue data items in Part I, Sections C and D for the F-33 survey form were updated to reflect current ESEA funding programs authorized under ESSA. Two data items were removed from the survey form: Math, Science and Teacher Quality (C16) and National Activities for School Safety (C17). Five data items were added to the survey form: Title II, Part A - Supporting Effective Instruction (C22); Title IV, Part A, Subpart I, Section 4105 - Student Support and Academic Enrichment Grants (C23); Title IV, Part B - 21st Century Community Learning Centers (C26); Title V, Part B, Subpart 2 - Rural and Low-Income School Program (C27); and Title V, Part B, Subpart 1 - Small, Rural School Achievement Program (B14).

### **Special Education Current Expenditures**

In FY 20, Part XII (“Special Education Current Expenditures”) was added to the F-33 survey form to collect current expenditure detail for special education programs. Five special education current expenditure data items were added to Part XII of the survey form: Current Expenditures for Public Elementary-Secondary Special Education Programs (SE1), Instructional Expenditures for Public Elementary-Secondary Special Education Programs (SE2), Pupil Support Services Expenditures for Public Elementary-Secondary Special Education Programs (SE3), Instructional Staff Support Services Expenditures for Public Elementary-Secondary Special Education Programs (SE4), and Student Transportation Support Services Expenditures for Public Elementary-Secondary Special Education Programs (SE5).

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<sup>15</sup> Elementary Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA) 20 U.S.C. §6311(h)(1)(C)(x) and (h)(2)(C) (2015). Under this law, state and local education agencies receiving Title I, Part A funds will be required to report current expenditures disaggregated by (1) Federal funds and (2) state and local funds.

## **Revenues and Expenditures From CARES Act Funds**

In FY 20, Part XIII (“CARES Act Funds”) was added to the F-33 survey form to collect revenue and expenditure detail from federal CARES Act funding in response to the COVID-19 pandemic.

In Section A of Part XIII, six CARES Act revenue data items were added to the survey form: Elementary and Secondary School Emergency Relief (ESSER) Fund (AR1), Governor’s Emergency Education Relief (GEER) Fund (AR2), Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant (AR3), Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant (AR4), Project School Emergency Response to Violence (Project SERV) (AR5), and Coronavirus Relief Fund (CRF) (AR6).

In Section B of Part XIII, six CARES Act expenditure data items were added to the survey form: Current Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE1), Instructional Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE2), Support Services Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE3), Capital Outlay Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE4), Technology-Related Supplies and Purchased Services Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE5), and Technology-Related Equipment Expenditures Paid From CARES Act Funds for Public Elementary-Secondary Education (AE6).

## **F. Data File Formats, Names, and Versions**

### **File Formats**

Data are available in three formats—SAS datasets (.sas7bdat), tab-delimited text file (.txt), and Microsoft Excel spreadsheet (.xlsx).

### **File Names**

The names of the FY 20 releases are as follows:

- sdf20\_1a.sas7bdat (SAS dataset)
- sdf20\_1a.txt (tab-delimited text file)
- sdf20\_1a.xlsx (Microsoft Excel spreadsheet)

The first five characters indicate the file contents and year, and the last two characters indicate the file version. “sdf” stands for school district finance, “20” stands for FY 20, “1” indicates that the file is a provisional version by NCES, and “a” indicates this is the first version of this provisional file released by NCES.

### **File Versions**

NCES maintains strict version control of CCD files. File versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g.,

“1” is the first release, “2” is the second release, etc.). The letter “a” also corresponds to a public release.<sup>16</sup> For SY 2019–20 (FY 20), the “1a” file is the first provisional file release.

NCES releases a provisional data file (Version 1a) after a publication using the data has been released. (NCES standards require that an NCES publication using the data be released before the data are released.) Provisional data have undergone an extensive review and editing process.

The data source for the web table report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 20* is the FY 20 provisional data file. This report provides users with an opportunity to access provisional School District Finance Survey data that have been reviewed and edited.

Provisional data are released in an effort to provide earlier access to the data. Revisions submitted after the provisional data file has been finalized will be incorporated in the final data file for each fiscal year. Final School District Finance Survey data files will be released at approximately the same time as the release of provisional data for the following fiscal year (e.g., the final FY 20 data file is scheduled to be released next year at approximately the same time as the provisional FY 21 data file).

## **Guidelines for Using the Flat ASCII Data File**

When using the flat ASCII data file, care should be taken to label the identification number variables (e.g., the ANSI state code, CENSUSID, LEAID, etc.) as character fields. This is necessary in order to retain the leading zero in many of the identification numbers. It is necessary to keep the leading zeroes when merging these data with other files. This can be accomplished in Microsoft Excel by using the “Text Import Wizard” to select the identification number fields and set them as text fields.

### **G. State Notes**

Appendix C—State Notes contains information from SEA respondents regarding any significant changes in the data they reported and the beginning and end dates of the fiscal year. This documentation includes these comments as stated by the respondent with minimal editing by NCES.

### **H. Survey Form**

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

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<sup>16</sup> Letters “b” through “z” are used for internal version control.



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## **Appendix A—Record Layout and Descriptions of Data Items**

## Appendix A—Record Layout and Descriptions of Data Items

File name = sdf20\_1a.sas7bdat, Fiscal year 2020

Number of variables = 302

Number of observations = 19,672

Release: Provisional 1a, December 2022

Name	Order	Type	Label
LEAID	1	Character	NATIONAL CENTER FOR EDUCATION STATISTICS (NCES) 7-DIGIT LOCAL EDUCATION AGENCY ID
CENSUSID	2	Character	CENSUS BUREAU 14-DIGIT GOVERNMENT ID
FIPST	3	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
CONUM	4	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) COUNTY CODE – digits 1 and 2 are the ANSI state code; digits 3–5 are the ANSI county code
CSA	5	Character	CONSOLIDATED STATISTICAL AREA
CBSA	6	Character	CORE-BASED STATISTICAL AREA
NAME	7	Character	NAME OF LOCAL EDUCATION AGENCY
STNAME	8	Character	STATE NAME
STABBR	9	Character	STATE ABBREVIATION
SCHLEV	10	Character	SCHOOL-LEVEL CODE 01 = Elementary school system only 02 = Secondary school system only 03 = Elementary/secondary school system 05 = Vocational or special education school system 06 = Nonoperating school system 07 = Education service agency N = Not applicable or code could not be determined
AGCHRT	11	Character	AGENCY CHARTER CODE 1 = All associated schools are charter schools 2 = Some but not all associated schools are charter schools 3 = No associated schools are charter schools N = Not applicable or code could not be determined
YEAR	12	Character	YEAR OF DATA
CCDNF	13	Character	COMMON CORE OF DATA (CCD) AGENCY NONFISCAL FILE MATCH 0 = Does not match CCD Local Education Agency Universe file 1 = Matches CCD Local Education Agency Universe file
CENFILE	14	Character	CENSUS BUREAU FISCAL FILE MATCH 0 = Does not match Census Bureau fiscal file 1 = Matches Census Bureau fiscal file
GSLO	15	Character	AGENCY LOW GRADE OFFERED
GSHI	16	Character	AGENCY HIGH GRADE OFFERED
V33	17	Numeric	FALL MEMBERSHIP
MEMBERSCH	18	Numeric	FALL MEMBERSHIP - SCHOOL UNIVERSE
TOTALREV	19	Numeric	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
TFEDREV	20	Numeric	TOTAL FEDERAL REVENUE (equals C14 + C15 + C19 + C22 + C23 + C26 + C27 + B11 + C20 + C25 + C36 + B10 + B12 + B14 + B13)
C14	21	Numeric	FEDERAL REVENUE - THRU STATE - TITLE I

## Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
C15	22	Numeric	FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
C19	23	Numeric	FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
C22	24	Numeric	FEDERAL REVENUE - THRU STATE - SUPPORTING EFFECTIVE INSTRUCTION
C23	25	Numeric	FEDERAL REVENUE - THRU STATE - STUDENT SUPPORT AND ACADEMIC ENRICHMENT
C26	26	Numeric	FEDERAL REVENUE - THRU STATE - 21ST CENTURY LEARNING CENTERS
C27	27	Numeric	FEDERAL REVENUE - THRU STATE - RURAL AND LOW-INCOME SCHOOL PROGRAM
B11	28	Numeric	FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
C20	29	Numeric	FEDERAL REVENUE - THRU STATE - OTHER
C25	30	Numeric	FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
C36	31	Numeric	FEDERAL REVENUE - NONSPECIFIED
B10	32	Numeric	FEDERAL REVENUE - DIRECT - IMPACT AID
B12	33	Numeric	FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
B14	34	Numeric	FEDERAL REVENUE - DIRECT - SMALL, RURAL SCHOOL ACHIEVEMENT PROGRAM
B13	35	Numeric	FEDERAL REVENUE - DIRECT - OTHER
TSTREV	36	Numeric	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)
C01	37	Numeric	STATE REVENUE - GENERAL FORMULA ASSISTANCE
C04	38	Numeric	STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
C05	39	Numeric	STATE REVENUE - SPECIAL EDUCATION PROGRAMS
C06	40	Numeric	STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
C07	41	Numeric	STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
C08	42	Numeric	STATE REVENUE - GIFTED AND TALENTED PROGRAMS
C09	43	Numeric	STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
C10	44	Numeric	STATE REVENUE - SCHOOL LUNCH PROGRAMS
C11	45	Numeric	STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
C12	46	Numeric	STATE REVENUE - TRANSPORTATION PROGRAMS
C13	47	Numeric	STATE REVENUE - OTHER PROGRAMS
C35	48	Numeric	STATE REVENUE - NONSPECIFIED
C38	49	Numeric	STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
C39	50	Numeric	STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
TLOCREV	51	Numeric	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + A40 + U11 + U22 + U30 + U50 + U97 + C24)
T02	52	Numeric	LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
T06	53	Numeric	LOCAL REVENUE - PROPERTY TAXES
T09	54	Numeric	LOCAL REVENUE - GENERAL SALES TAXES
T15	55	Numeric	LOCAL REVENUE - PUBLIC UTILITY TAXES
T40	56	Numeric	LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES

## Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
T99	57	Numeric	LOCAL REVENUE - ALL OTHER TAXES
D11	58	Numeric	LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
D23	59	Numeric	LOCAL REVENUE - FROM CITIES AND COUNTIES
A07	60	Numeric	LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
A08	61	Numeric	LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
A09	62	Numeric	LOCAL REVENUE - SCHOOL LUNCH
A11	63	Numeric	LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
A13	64	Numeric	LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
A15	65	Numeric	LOCAL REVENUE - STUDENTS FEES, NONSPECIFIED
A20	66	Numeric	LOCAL REVENUE - OTHER SALES AND SERVICES
A40	67	Numeric	LOCAL REVENUE - RENTS AND ROYALTIES
U11	68	Numeric	LOCAL REVENUE - SALE OF PROPERTY
U22	69	Numeric	LOCAL REVENUE - INTEREST EARNINGS
U30	70	Numeric	LOCAL REVENUE - FINES AND FORFEITS
U50	71	Numeric	LOCAL REVENUE - PRIVATE CONTRIBUTIONS
U97	72	Numeric	LOCAL REVENUE - MISCELLANEOUS
C24	73	Numeric	NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
TOTALEXP	74	Numeric	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86 + V91 + V92)
TCURELSC	75	Numeric	TOTAL CURRENT EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
TCURINST	76	Numeric	TOTAL CURRENT EXPENDITURES - INSTRUCTION (equals E13)
E13	77	Numeric	CURRENT EXPENDITURES - INSTRUCTION
V91	78	Numeric	PAYMENTS TO PRIVATE SCHOOLS
V92	79	Numeric	PAYMENTS TO CHARTER SCHOOLS
TCURSSVC	80	Numeric	TOTAL CURRENT EXPENDITURES - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85)
E17	81	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
E07	82	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
E08	83	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
E09	84	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V40	85	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V45	86	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V90	87	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V85	88	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
TCUROTH	89	Numeric	TOTAL CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY (equals E11 + V60 + V65)

## Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
E11	90	Numeric	CURRENT EXPENDITURES - FOOD SERVICES
V60	91	Numeric	CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
V65	92	Numeric	CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY
TNONESE	93	Numeric	TOTAL NON-ELEMENTARY/SECONDARY EXPENDITURES (equals V70 + V75 + V80)
V70	94	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
V75	95	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
V80	96	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - OTHER
TCAPOUT	97	Numeric	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
F12	98	Numeric	CAPITAL OUTLAY - CONSTRUCTION
G15	99	Numeric	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
K09	100	Numeric	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
K10	101	Numeric	CAPITAL OUTLAY - OTHER EQUIPMENT
K11	102	Numeric	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
L12	103	Numeric	PAYMENTS TO STATE GOVERNMENTS
M12	104	Numeric	PAYMENTS TO LOCAL GOVERNMENTS
Q11	105	Numeric	PAYMENTS TO OTHER SCHOOL SYSTEMS
I86	106	Numeric	INTEREST ON DEBT
Z32	107	Numeric	TOTAL SALARIES
Z33	108	Numeric	SALARIES - INSTRUCTION
Z35	109	Numeric	TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
Z36	110	Numeric	TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
Z37	111	Numeric	TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
Z38	112	Numeric	TEACHER SALARIES - OTHER EDUCATION PROGRAMS
V11	113	Numeric	SALARIES - SUPPORT SERVICES - PUPILS
V13	114	Numeric	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V15	115	Numeric	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
V17	116	Numeric	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V21	117	Numeric	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V23	118	Numeric	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V37	119	Numeric	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V29	120	Numeric	SALARIES - FOOD SERVICES
Z34	121	Numeric	TOTAL EMPLOYEE BENEFITS
V10	122	Numeric	EMPLOYEE BENEFITS - INSTRUCTION
V12	123	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
V14	124	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V16	125	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
V18	126	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V22	127	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT

## Appendix A—Record Layout and Descriptions of Data Items

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
V24	128	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
V38	129	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V30	130	Numeric	EMPLOYEE BENEFITS - FOOD SERVICES
V32	131	Numeric	EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
V93	132	Numeric	TEXTBOOKS
_19H	133	Numeric	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_21F	134	Numeric	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
_31F	135	Numeric	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
_41F	136	Numeric	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
_61V	137	Numeric	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_66V	138	Numeric	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
W01	139	Numeric	ASSETS - SINKING FUND
W31	140	Numeric	ASSETS - BOND FUND
W61	141	Numeric	ASSETS - OTHER FUNDS
V95	142	Numeric	UTILITIES AND ENERGY SERVICES
V02	143	Numeric	TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
K14	144	Numeric	TECHNOLOGY-RELATED EQUIPMENT
CE1	145	Numeric	CURRENT EXPENDITURES - STATE AND LOCAL FUNDS
CE2	146	Numeric	CURRENT EXPENDITURES - FEDERAL FUNDS
CE3	147	Numeric	CURRENT EXPENDITURES - REGIONAL EDUCATION SERVICE AGENCY (RESA) CURRENT EXPENDITURES ON BEHALF OF THE LEA
SE1	148	Numeric	SPECIAL EDUCATION EXPENDITURE - CURRENT
SE2	149	Numeric	SPECIAL EDUCATION EXPENDITURE - INSTRUCTIONAL
SE3	150	Numeric	SPECIAL EDUCATION EXPENDITURE - PUPIL SUPPORT SERVICES
SE4	151	Numeric	SPECIAL EDUCATION EXPENDITURE - INSTRUCTIONAL STAFF SUPPORT SERVICES
SE5	152	Numeric	SPECIAL EDUCATION EXPENDITURE - STUDENT TRANSPORTATION SUPPORT SERVICES
AR1	153	Numeric	CARES ACT FUNDS - REVENUE - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND
AR2	154	Numeric	CARES ACT FUNDS - REVENUE - GOVERNOR EMERGENCY EDUCATION RELIEF (GEER) FUND
AR3	155	Numeric	CARES ACT FUNDS - REVENUE - EDUCATION STABILIZATION FUND - REIMAGINE WORKFORCE PREPARATION (ESF-RWP) DISCRETIONARY GRANT
AR4	156	Numeric	CARES ACT FUNDS - REVENUE - EDUCATION STABILIZATION FUND - RETHINK K-12 EDUCATION MODELS (ESF-REM) DISCRETIONARY GRANT
AR5	157	Numeric	CARES ACT FUNDS - REVENUE - PROJECT SCHOOL EMERGENCY RESPONSE TO VIOLENCE (PROJECT SERV)
AR6	158	Numeric	CARES ACT FUNDS - REVENUE - CORONAVIRUS RELIEF FUND (CRF)
AE1	159	Numeric	CARES ACT FUNDS - EXPENDITURE - CURRENT
AE2	160	Numeric	CARES ACT FUNDS - EXPENDITURE - INSTRUCTIONAL
AE3	161	Numeric	CARES ACT FUNDS - EXPENDITURE - SUPPORT SERVICES
AE4	162	Numeric	CARES ACT FUNDS - EXPENDITURE - CAPITAL OUTLAY

## Appendix A—Record Layout and Descriptions of Data Items

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
AE5	163	Numeric	CARES ACT FUNDS - EXPENDITURE - TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
AE6	164	Numeric	CARES ACT FUNDS - EXPENDITURE - TECHNOLOGY-RELATED EQUIPMENT
WEIGHT	165	Numeric	WEIGHT
FL_V33	166	Character	FLAG - FALL MEMBERSHIP
FL_MEMBERSCH	167	Character	FLAG - FALL MEMBERSHIP - SCHOOL UNIVERSE
FL_C14	168	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE I
FL_C15	169	Character	FLAG - FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
FL_C19	170	Character	FLAG - FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
FL_C22	171	Character	FLAG - FEDERAL REVENUE - THRU STATE - SUPPORTING EFFECTIVE INSTRUCTION
FL_C23	172	Character	FLAG - FEDERAL REVENUE - THRU STATE - STUDENT SUPPORT AND ACADEMIC ENRICHMENT
FL_C26	173	Character	FLAG - FEDERAL REVENUE - THRU STATE - 21ST CENTURY LEARNING CENTERS
FL_C27	174	Character	FLAG - FEDERAL REVENUE - THRU STATE - RURAL AND LOW-INCOME SCHOOL PROGRAM
FL_B11	175	Character	FLAG - FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
FL_C20	176	Character	FLAG - FEDERAL REVENUE - THRU STATE - OTHER
FL_C25	177	Character	FLAG - FEDERAL REVENUE - THRU STATE - SCHOOL MEAL PROGRAMS
FL_C36	178	Character	FLAG - FEDERAL REVENUE - NONSPECIFIED
FL_B10	179	Character	FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID
FL_B12	180	Character	FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
FL_B14	181	Character	FLAG - FEDERAL REVENUE - DIRECT - SMALL, RURAL SCHOOL ACHIEVEMENT PROGRAM
FL_B13	182	Character	FLAG - FEDERAL REVENUE - DIRECT - OTHER
FL_C01	183	Character	FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE
FL_C04	184	Character	FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
FL_C05	185	Character	FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS
FL_C06	186	Character	FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	187	Character	FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
FL_C08	188	Character	FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS
FL_C09	189	Character	FLAG - STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
FL_C10	190	Character	FLAG - STATE REVENUE - SCHOOL LUNCH PROGRAMS
FL_C11	191	Character	FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	192	Character	FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS
FL_C13	193	Character	FLAG - STATE REVENUE - OTHER PROGRAMS
FL_C35	194	Character	FLAG - STATE REVENUE - NONSPECIFIED
FL_C38	195	Character	FLAG - STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
FL_C39	196	Character	FLAG - STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
FL_T02	197	Character	FLAG - LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
FL_T06	198	Character	FLAG - LOCAL REVENUE - PROPERTY TAXES



## Appendix A—Record Layout and Descriptions of Data Items

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
FL_T09	199	Character	FLAG - LOCAL REVENUE - GENERAL SALES TAXES
FL_T15	200	Character	FLAG - LOCAL REVENUE - PUBLIC UTILITY TAXES
FL_T40	201	Character	FLAG - LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
FL_T99	202	Character	FLAG - LOCAL REVENUE - ALL OTHER TAXES
FL_D11	203	Character	FLAG - LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
FL_D23	204	Character	FLAG - LOCAL REVENUE - FROM CITIES AND COUNTIES
FL_A07	205	Character	FLAG - LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
FL_A08	206	Character	FLAG - LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
FL_A09	207	Character	FLAG - LOCAL REVENUE - SCHOOL LUNCH
FL_A11	208	Character	FLAG - LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
FL_A13	209	Character	FLAG - LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
FL_A15	210	Character	FLAG - LOCAL REVENUE - STUDENT FEES, NONSPECIFIED
FL_A20	211	Character	FLAG - LOCAL REVENUE - OTHER SALES AND SERVICES
FL_A40	212	Character	FLAG - LOCAL REVENUE - RENTS AND ROYALTIES
FL_U11	213	Character	FLAG - LOCAL REVENUE - SALE OF PROPERTY
FL_U22	214	Character	FLAG - LOCAL REVENUE - INTEREST EARNINGS
FL_U30	215	Character	FLAG - LOCAL REVENUE - FINES AND FORFEITS
FL_U50	216	Character	FLAG - LOCAL REVENUE - PRIVATE CONTRIBUTIONS
FL_U97	217	Character	FLAG - LOCAL REVENUE - MISCELLANEOUS
FL_C24	218	Character	FLAG - NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
FL_E13	219	Character	FLAG - CURRENT EXPENDITURES - INSTRUCTION
FL_V91	220	Character	FLAG - PAYMENTS TO PRIVATE SCHOOLS
FL_V92	221	Character	FLAG - PAYMENTS TO CHARTER SCHOOLS
FL_E17	222	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
FL_E07	223	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_E08	224	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_E09	225	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V40	226	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V45	227	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORT
FL_V90	228	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
FL_V85	229	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
FL_E11	230	Character	FLAG - CURRENT EXPENDITURES - FOOD SERVICES
FL_V60	231	Character	FLAG - CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
FL_V65	232	Character	FLAG - CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY
FL_V70	233	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
FL_V75	234	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
FL_V80	235	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - OTHER

## Appendix A—Record Layout and Descriptions of Data Items

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
FL_F12	236	Character	FLAG - CAPITAL OUTLAY - CONSTRUCTION
FL_G15	237	Character	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
FL_K09	238	Character	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
FL_K10	239	Character	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
FL_K11	240	Character	FLAG - CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
FL_L12	241	Character	FLAG - PAYMENTS TO STATE GOVERNMENTS
FL_M12	242	Character	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
FL_Q11	243	Character	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
FL_I86	244	Character	FLAG - INTEREST ON DEBT
FL_Z32	245	Character	FLAG - TOTAL SALARIES
FL_Z33	246	Character	FLAG - SALARIES - INSTRUCTION
FL_Z35	247	Character	FLAG - TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
FL_Z36	248	Character	FLAG - TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
FL_Z37	249	Character	FLAG - TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
FL_Z38	250	Character	FLAG - TEACHER SALARIES - OTHER EDUCATION PROGRAMS
FL_V11	251	Character	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
FL_V13	252	Character	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_V15	253	Character	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_V17	254	Character	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V21	255	Character	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V23	256	Character	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V37	257	Character	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V29	258	Character	FLAG - SALARIES - FOOD SERVICE
FL_Z34	259	Character	FLAG - TOTAL EMPLOYEE BENEFITS
FL_V10	260	Character	FLAG - EMPLOYEE BENEFITS - INSTRUCTION
FL_V12	261	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
FL_V14	262	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTION STAFF
FL_V16	263	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - GEN ADMIN
FL_V18	264	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V22	265	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V24	266	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V38	267	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V30	268	Character	FLAG - EMPLOYEE BENEFITS - FOOD SERVICES
FL_V32	269	Character	FLAG - EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
FL_V93	270	Character	FLAG - TEXTBOOKS
FL_19H	271	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_21F	272	Character	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
FL_31F	273	Character	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR
FL_41F	274	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR

## Appendix A—Record Layout and Descriptions of Data Items

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
FL_61V	275	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_66V	276	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_W01	277	Character	FLAG - ASSETS - SINKING FUND
FL_W31	278	Character	FLAG - ASSETS - BOND FUND
FL_W61	279	Character	FLAG - ASSETS - OTHER FUNDS
FL_V95	280	Character	FLAG - UTILITIES AND ENERGY SERVICES
FL_V02	281	Character	FLAG - TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
FL_K14	282	Character	FLAG - TECHNOLOGY-RELATED EQUIPMENT
FL_CE1	283	Character	FLAG - CURRENT EXPENDITURES - STATE AND LOCAL FUNDS
FL_CE2	284	Character	FLAG - CURRENT EXPENDITURES - FEDERAL FUNDS
FL_CE3	285	Character	FLAG - CURRENT EXPENDITURES - REGIONAL EDUCATION SERVICE AGENCY (RESA) CURRENT EXPENDITURES ON BEHALF OF THE LEA
FL_SE1	286	Character	FLAG - SPECIAL EDUCATION EXPENDITURE - CURRENT
FL_SE2	287	Character	FLAG - SPECIAL EDUCATION EXPENDITURE - INSTRUCTIONAL
FL_SE3	288	Character	FLAG - SPECIAL EDUCATION EXPENDITURE - PUPIL SUPPORT SERVICES
FL_SE4	289	Character	FLAG - SPECIAL EDUCATION EXPENDITURE - INSTRUCTIONAL STAFF SUPPORT SERVICES
FL_SE5	290	Character	FLAG - SPECIAL EDUCATION EXPENDITURE - STUDENT TRANSPORTATION SUPPORT SERVICES
FL_AR1	291	Character	FLAG - CARES ACT FUNDS - REVENUE - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND
FL_AR2	292	Character	FLAG - CARES ACT FUNDS - REVENUE - GOVERNOR EMERGENCY EDUCATION RELIEF (GEER) FUND
FL_AR3	293	Character	FLAG - CARES ACT FUNDS - REVENUE - EDUCATION STABILIZATION FUND - REIMAGINE WORKFORCE PREPARATION (ESF-RWP) DISCRETIONARY GRANT
FL_AR4	294	Character	FLAG - CARES ACT FUNDS - REVENUE - EDUCATION STABILIZATION FUND - RETHINK K-12 EDUCATION MODELS (ESF-REM) DISCRETIONARY GRANT
FL_AR5	295	Character	FLAG - CARES ACT FUNDS - REVENUE - PROJECT SCHOOL EMERGENCY RESPONSE TO VIOLENCE (PROJECT SERV)
FL_AR6	296	Character	FLAG - CARES ACT FUNDS - REVENUE - CORONAVIRUS RELIEF FUND (CRF)
FL_AE1	297	Character	FLAG - CARES ACT FUNDS - EXPENDITURE - CURRENT
FL_AE2	298	Character	FLAG - CARES ACT FUNDS - EXPENDITURE - INSTRUCTIONAL
FL_AE3	299	Character	FLAG - CARES ACT FUNDS - EXPENDITURE - SUPPORT SERVICES
FL_AE4	300	Character	FLAG - CARES ACT FUNDS - EXPENDITURE - CAPITAL OUTLAY
FL_AE5	301	Character	FLAG - CARES ACT FUNDS - EXPENDITURE - TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
FL_AE6	302	Character	FLAG - CARES ACT FUNDS - EXPENDITURE - TECHNOLOGY-RELATED EQUIPMENT

## **Appendix B—Glossary**

## Appendix B—Glossary

This glossary applies to the Common Core of Data School District Finance Survey (F-33). When applicable, corresponding F-33 variables are listed in brackets. For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015).

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

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

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

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

**Census Bureau state, NCES local revenue:** See “local revenue—NCES local, Census Bureau state revenue.”

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

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

**Coronavirus Aid, Relief, and Economic Security (CARES) Act expenditures:** Expenditures made from all funds of the Coronavirus Aid, Relief, and Economic Security Act for the following expenditure categories:

## Appendix B—Glossary

**current expenditures from CARES Act funds:** Current expenditures (see “current expenditure”) from all CARES Act funds. Includes CARES Act current expenditures paid directly by the local education agency (LEA) and paid by the state on behalf of the LEA. Excludes payments from CARES Act funds to charter schools outside the LEA and to private schools. Also excludes any payments from CARES Act funds to other school districts. [AE1]

**instructional expenditures from CARES Act funds:** Instructional expenditures (see “instruction expenditure”) from all CARES Act funds. Includes CARES Act instructional expenditures paid directly by the LEA and paid by the state on behalf of the LEA. Excludes payments from CARES Act funds to charter schools outside the LEA and to private schools. Also excludes any payments from CARES Act funds to other school districts. [AE2]

**support services expenditures from CARES Act funds:** Support services expenditures (see “support services expenditure”) from all CARES Act funds. Includes support services expenditures for pupil, instructional staff, general administration, school administration, operation and maintenance of plant, student transportation, business, central, and other support services. Excludes expenditures for food services, enterprise operations, and other noninstructional services programs. Also excludes expenditures for community services, adult education, and other nonelementary-secondary programs, as well as any payments from CARES Act funds to other school districts. Includes CARES Act support services expenditures paid directly by the LEA and paid by the state on behalf of the LEA. [AE3]

**capital outlay expenditures from CARES Act funds:** Capital outlay expenditures (see “capital outlay”) from all CARES Act funds. Includes expenditures for construction, land and existing structures, and equipment. Includes CARES Act capital outlay expenditures paid directly by the LEA and paid by the state on behalf of the LEA. [AE4]

**technology-related supplies and purchased services expenditures from CARES Act funds:** Expenditures from all CARES Act funds for supplies and purchased services that are technology-related. For technology-related supplies, includes expenditures on supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Also includes technology-related hardware and software costs below the capitalization threshold (e.g., laptop, Kindle, and iPad costs that fall below the capitalization threshold). For technology-related supplies and purchased services, includes expenditures on data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; and rentals or leases of computers and related equipment. Includes purchased communications services, such as all costs associated with voice, data, (i.e., Internet), and video communications charges. Also includes expenditures for subscription-based software and information technology arrangements. [AE5]

## Appendix B—Glossary

**technology-related equipment expenditures from CARES Act funds:** Expenditures from all CARES Act funds for technology-related hardware and software used for educational or administrative purposes that exceed the capitalization threshold. Includes purchases of network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices. Excludes nontechnology-related equipment such as machinery, vehicles, and furniture. [AE6]

**Coronavirus Aid, Relief, and Economic Security (CARES) Act revenues:** Federal revenues distributed from the following funds created by the Coronavirus Aid, Relief, and Economic Security Act (P.L. 116-136) (15 U.S.C. §9001 et seq.):

**Elementary and Secondary School Emergency Relief (ESSER) Fund:** Federal revenues distributed from the Elementary and Secondary School Emergency Relief Fund of the CARES Act. [AR1]

**Governor’s Emergency Education Relief (GEER) Fund:** Federal revenues distributed from the Governor’s Emergency Education Relief Fund of the CARES Act. [AR2]

**Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant:** Federal revenues distributed from the Education Stabilization Fund-Reimagine Workforce Preparation Discretionary Grant program established by the Secretary of Education as authorized by the CARES Act. [AR3]

**Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant:** Federal revenues distributed from the Education Stabilization Fund – Rethink K-12 Education Models Discretionary Grant of the CARES Act. [AR4]

**Project School Emergency Response to Violence (Project SERVE):** Federal revenues distributed from the Project School Emergency Response to Violence grants of the CARES Act. [AR5]

**Coronavirus Relief Fund (CRF):** Federal revenues distributed from the Coronavirus Relief Fund of the CARES Act. [AR6]

**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. Beginning with FY 09, current expenditure excludes Payments to Private Schools (V91) and Payments to Charter Schools (V92). This item is formally called “Current Expenditures for Public Elementary/Secondary Education.” [TCURELSC is the sum of TCURINST, TCURSSVC, and TCUROTH]

## Appendix B—Glossary

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

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

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

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

**education service agency (ESA):** An agency created for the purposes of providing specialized educational services to other education agencies. [Identified by a value of “07” for the SCHLEV variable]

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

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

**enrollment:** Total count of pupils on October 1 (or the closest day to October 1) of the LEA’s fiscal year. Also called fall membership or student membership. The F-33 file contains two values based on student enrollment: Fall Membership (V33) and Fall Membership—School Universe (MEMBERSCH). V33 is the count of pupils served by the reporting LEA (generally as reported on the CCD Local Education Agency Universe Survey), whereas MEMBERSCH is the sum of the pupil counts for all schools in the reporting LEA (as reported on the CCD School Universe Survey) aggregated to the LEA level. [V33, MEMBERSCH]



## Appendix B—Glossary

**equipment:** Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than five 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 expenditures for construction or for purchase of land and existing structures. [K09, K10, K11]

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

**fall membership:** Total count of pupils on October 1 (or the closest school day to October 1) for all grade levels (including prekindergarten and kindergarten) and ungraded pupils. Also called enrollment or student enrollment. Membership includes pupils both present and absent on the measurement day. The F-33 file contains two membership values: Fall Membership (V33) and Fall Membership—School Universe (MEMBERSCH). V33 is the count of pupils served by the reporting LEA (generally as reported on the CCD Local Education Agency Universe Survey), whereas MEMBERSCH is the sum of the pupil counts for all schools in the reporting LEA (as reported on the CCD School Universe Survey) aggregated to the LEA level. [V33, MEMBERSCH]

**federal revenue—direct:** Aid from project grants for programs such as Impact Aid (P.L. 81-815 and P.L. 81-874) grants provided under Title VII of the Elementary and Secondary Education Act (ESEA) (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.), Indian, Native Hawaiian, and Alaska Native Education grants provided under Title VI of the ESEA (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.), the Small, Rural School Achievement Program grants provided under Title V, Part B, subpart 1 of the ESEA (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.), Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted and Talented. [B10, B12, B14, B13]

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

**21st Century Community Learning Centers:** Revenues from 21st Century Community Learning Centers grants provided under Title IV, Part B of the Elementary and Secondary Education Act (ESEA) (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.). [C26]

**bilingual education:** Includes project grants for bilingual education provided under Title III, Part A of the ESEA (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.). These were formerly Title VII grants. [B11]

**school meals:** Revenues from school meal and child nutrition programs authorized under the Child Nutrition Act (as amended through P.L. 111-296) (42 U.S.C. §1771 et seq.). Includes revenues from the National School Lunch Act, Special Milk, School Breakfast, and a la carte programs. Does not include the value of donated commodities. [C25]

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**special education:** Revenues awarded under the Individuals with Disabilities Education Act (P.L. 94-142) (20 U.S.C. §1400 et seq.). Includes formula grants authorized in Part B, sections 611 and 619 of this legislation. Excludes project grants authorized in Parts C and D. Grants authorized by Part C are included in other federal aid distributed by the state. Grants authorized by Part D are reported in Federal Revenue—Direct. [C15]

**Student Support and Academic Enrichment:** Revenues from Student Support and Academic Enrichment grants distributed through Title IV, Part A, subpart 1, section 4105 of the ESEA (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.). [C23]

**Supporting Effective Instruction:** Includes all Supporting Effective Instruction formula grants distributed through Title II, Part A of the ESEA (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.). [C22]

**Title I:** Revenues authorized by Title I of the ESEA (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.). Includes basic, concentration, targeted, and finance incentive grants. Also includes revenues from state assessment grants, grants for the education of migratory children, and grants for prevention and intervention programs for neglected, delinquent, or at-risk children. [C14]

**vocational education:** Revenues from section 131 of the Carl D. Perkins Career and Technical Education Act (P.L. 109-270) (20 U.S.C. §2301 et seq.). Includes revenues from Basic State Grants authorized under this law. [C19]

**other federal aid distributed by the state:** Includes revenue from other formula grant programs distributed through state governments, such as Rural and Low-Income School Program grants authorized by Title V, Part B, Subpart 2 of the ESEA (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.). [C27, C20]

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

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

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

**instruction expenditure:** Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services for elementary/secondary instruction; excludes capital outlay, debt service, and interfund transfers for elementary/secondary instruction. Instruction covers regular, special, and vocational programs offered in both the regular school

## Appendix B—Glossary

year and summer school; excludes instructional support activities as well as adult education and community services. Instruction salaries (Z33) includes salaries for teachers and teacher aides and assistants. Beginning with FY 09, instruction expenditure excludes Payments to Private Schools (V91) and Payments to Charter Schools (V92). [TCURINST, E13]

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

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

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

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

**local education agency (LEA):** The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

**local revenue:** Revenue raised within the boundaries of the LEA. These revenues are primarily raised through property taxes, but also come from other types of taxes and fees. [TLOCREV is the sum of A07, A08, A09, A11, A13, A15, A20, A40, C24, D11, D23, T02, T06, T09, T15, T40, T99, U11, U22, U30, U50, and U97]

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

**fees:** Fees and payments for services provided to students or the general public, including School Lunch [A09], District Activities [A13], Textbook Sales and Rentals [A11], Transportation Fees [A08], Tuition Fees [A07], Nonspecified Fees [A15], Rents and Royalties [A40], and Other Sales and Services [A20].

**finances and forfeits:** Revenues from penalties imposed for violations of law. [U30]

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

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

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

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

**private contributions:** Gifts of cash or securities from private individuals or organizations. [U50]

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

**rents and royalties:** Revenues received from allowing temporary possession or granting rights to the use of school district buildings, land, or other properties. [A40]

**sale of property:** Amounts received from sale of real property, buildings (and improvements to them), land easements, rights-of-way, and other capital assets (buses, automobiles, etc.). [U11]

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

**miscellaneous and other:** Includes all local revenues not specified in any of the above categories (e.g., refunds of prior year expenditures). [U97]

**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.

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

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

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

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

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

**payments to private schools:** Expenditures to private schools (for tuition and other purposes) that are also included in instruction expenditures (TCURINST) and related totals (TCURELSC and TOTALEXP). Beginning with FY 09, payments to private schools are excluded from instruction expenditure (TCURINST) and current expenditure (TCURELSC). (See “Special Exhibit Items” in the “User’s Guide” section of this documentation.) [V91]

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

**public school system:** The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services. (Synonymous with “local education agency.”)

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

**salaries and wages:** Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions from withheld taxes, retirement contributions, etc. [Z32]

**school lunch charges:** Gross collections from cafeteria sales to children and adults. [A09]

**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

## Appendix B—Glossary

having no fixed maturity date if payable from a tax levied for collection in the year of their issuance. [**61V**, **66V**]

**state education agency (SEA):** An agency of the state charged with primary responsibility for coordinating and supervising public instruction, including setting standards for elementary and secondary instructional programs.

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

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

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

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

**special education programs:** Revenues for the education of students with disabilities as defined by IDEA. [**C05**]

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

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

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

## Appendix B—Glossary

**other programs:** All other state revenues that are paid directly to school systems, including funds for bilingual education, gifted and talented programs, food services, instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. Where these programs are covered under the state government’s general formula assistance program, revenues are shown under “General Formula Assistance” instead of “Other State Aid.” [C01, C07, C08, C10, C13]

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

**support services expenditure:** Relates to the support services functions (series 2000) defined in *Financial Accounting for Local and State School Systems* (National Center for Education Statistics 2009). Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services; excludes capital outlay, debt service, and interfund transfers. Includes expenditure for the following functions: [TCURSSVC is the sum of E17, E07, E08, E09, V40, V45, V90, and V85]

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

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

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

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

**pupil support services:** Expenditure for attendance record keeping, social work, student accounting, counseling, student appraisal, record maintenance, and placement services.

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This category also includes medical, dental, nursing, psychological, and speech services. [E17]

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

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

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

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

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

**total expenditure:** Total Expenditure is the sum of Current Expenditure (TCURELSC), Non-Elementary/Secondary Expenditure (TNONELSE), Capital Outlay (TCAPOUT), intergovernmental expenditure (i.e., payments to other state and local governments and other school systems), and debt service expenditure. [TOTALEXP is the sum of TCURELSC, TNONELSE, TCAPOUT, L12, M12, Q11, I86, V91, and V92]

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



## Appendix C—State Notes

## Appendix C—State Notes

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

### Alabama

**Fiscal Year:** October 1–September 30

**Notes:**

- Alabama reports F-33 data within the state education agency account codes documented in the Alabama State Department of Education’s accounting manual for local education agencies ([https://www.alabamaachievers.org/wp-content/uploads/2021/11/LEAACCT\\_20211217\\_AccountingManual\\_V2.0.pdf](https://www.alabamaachievers.org/wp-content/uploads/2021/11/LEAACCT_20211217_AccountingManual_V2.0.pdf)). F-33 survey staff crosswalk Alabama’s reported account code amounts to each F-33 survey variable.
- Alabama local education agencies (LEAs) do not report long-term debt at the beginning of the fiscal year ( $\_19H$ ) or long-term debt at the end of the fiscal year ( $\_41F$ ).  $\_19H$  is generally estimated for Alabama LEAs by setting  $\_19H$  equal to prior fiscal year  $\_41F$ .  $\_41F$  is generally estimated for Alabama LEAs by setting  $\_41F$  equal to  $\_19H +$  long-term debt issued during the fiscal year ( $\_21F$ ) – long-term debt retired during the fiscal year ( $\_31F$ ).
- Students do not pay transportation fees (A08) in Alabama.

### Alaska

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data.
- The Alaska financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.

### Arizona

**Fiscal Year:** July 1–June 30

**Notes:**

- Because the state does not report prekindergarten fiscal data, prekindergarten student membership counts were subtracted from the student membership counts (V33, MEMBERSCH) reported on the F-33 data file to make those counts consistent with the reported fiscal data.
- Arizona was not able to report any Coronavirus Aid, Relief, and Economic Security (CARES) Act revenue or expenditure data items separately at the LEA level for school year 2019–20 (FY 20). These data are reported as “-1” (missing) on the F-33 data file.

### Arkansas

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.

## Appendix C—State Notes

- Arkansas reported a half-cent sales tax collected by the state to reimburse local governments for a tax credit as NCES Local Revenue, Census State Revenue (C24) and included it in the local revenue subtotal (TLOCREV).

### California

**Fiscal Year:** July 1–June 30

**Notes:**

- California reports F-33 data within the state education agency account codes documented in the California Department of Education’s accounting manual for LEAs, *California School Accounting Manual* (<http://www.cde.ca.gov/fg/ac/sa/>). F-33 survey staff crosswalk California’s reported account code amounts to each F-33 survey variable.
- California’s F-33 revenue, expenditure, and asset data are crosswalked from unaudited, actual data files posted annually to the California Department of Education’s website (<http://www.cde.ca.gov/ds/fd/fd/>). Long-term debt data are reported for the survey within a supplemental data file submitted separately by the state respondent.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state. State government payments on behalf of California school districts to the state’s retirement system were prorated to function-level expenditure totals based on the reporting of salaries at the function level.
- Finances and student membership (V33, MEMBERSCH) for prekindergarten students associated with the California State Preschool Program are not included in California’s data.
- The state reports financial data for the Regional Occupational Programs (ROPs) and Joint Powers Authorities (JPAs) that do not report their financial data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- California school districts do not derive revenues from the sale or rental of textbooks (A11).
- California school districts do not receive district activity revenues (A13). In California, revenues for extracurricular activities are collected and managed by student organizations rather than by school districts.
- For five school districts in California, the state reports a single unified school district in the F-33 survey, but separate elementary and secondary school districts in the CCD Local Education Agency Universe Survey. California treats the two elementary and high school districts as one district in its financial accounting, but as separate districts in managing its student and staff data. The LEAID of the combined district in the F-33 file is the same as the LEAID of the administrative office for the component elementary and high school districts in the CCD LEA Universe file, so the combined district in the F-33 file may be matched to the CCD LEA Universe file. On the F-33 data file, the V33 and MEMBERSCH enrollments of the component elementary and high school districts have also been combined to correspond to the financial data

## Appendix C—State Notes

reported as a single unified district. Table C-1 (below) lists the combined districts and corresponding LEAIDs.

Table C-1. Combined California school districts in the School District Finance Survey (F-33) file and the corresponding component districts in the Common Core of Data (CCD) Local Education Agency (LEA) Universe Survey file: Fiscal year 2020

Combined school district in the F-33 file		Corresponding component district in the CCD LEA Universe Survey file	
District name	LEAID	District name	LEAID
Arena Union Elementary/ Point Arena Joint Union High	0601325	Arena Union Elementary Point Arena Joint Union High	0603090 0631230
Modesto City Schools	0601330	Modesto City Elementary Modesto City High	0625130 0625150
Petaluma City Elementary/Joint Union High	0601328	Petaluma City Elementary  Petaluma Joint Union High	0630230  0630250
Santa Cruz City Elementary/High	0601327	Santa Cruz City Elementary Santa Cruz City High	0635590 0635600
City of Santa Rosa Elementary/High	0601329	Santa Rosa Elementary Santa Rosa High	0635810 0635830

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2020, Provisional File Version 1a; “Local Education Agency Universe Survey,” school year 2019–20, Provisional File Version 1a.

### Colorado

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reports financial data for some Boards of Cooperative Educational Services (BOCES) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

### Connecticut

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- Debt information for some dependent city and town school districts was not available and thus not reported in the data.
- Connecticut was not able to report CARES Act revenues from the Coronavirus Relief Fund (AR6) or any CARES Act expenditure data items separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

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### Delaware

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- For FY 20, Delaware included some capital construction expenditures under total operation and maintenance of plant current expenditures (V40) instead of construction (F12); the state was unable to separate out these construction expenditures from V40 within their reported data.
- Variances in several F-33 data items from FY 19 to FY 20 reflect improved alignment of the Delaware Department of Education’s internal account codes for LEA financial reporting with corresponding F-33 categories.

### District of Columbia

**Fiscal Year:** October 1–September 30

**Notes:**

- District of Columbia Public Schools (LEAID = 1100030) reported capital outlay payments for land and existing structures (G15) under construction (F12).
- For FY 20, only the District of Columbia Public Schools LEA was able to report the new F-33 federal revenue data items derived from Every Student Succeeds Act (ESSA) funding (C22, C23, C26, C27, and B14). The District of Columbia’s charter school LEAs will begin reporting these data items for FY 21.

### Florida

**Fiscal Year:** July 1–June 30

**Notes:**

- The Florida financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.

### Georgia

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported the State Payments on Behalf of the Local Education Agency data.

### Hawaii

**Fiscal Year:** July 1–June 30

**Notes:**

- Hawaii’s school system (LEAID = 1500030) does not report finances for debt (\_19H, \_21F, \_31F, \_41F, \_61V, \_66V) or interest on debt (I86). The state of Hawaii issues debt to fund various school capital projects; however, the responsibility for that debt lies with the state government, not the school system. Hawaii’s financial reporting system does not isolate debt for school capital projects from non-school capital projects. Thus, there are no debt amounts available to report.

## Appendix C—State Notes

### Idaho

**Fiscal Year:** July 1–June 30

**Notes:**

- Idaho reports F-33 expenditure, debt, and assets data within the state education agency account codes documented in the Idaho State Department of Education’s uniform chart of accounts for public school districts (<https://sde.idaho.gov/finance/files/financial-info/ifarms/Summary-of-Codes.doc>). F-33 survey staff crosswalk Idaho’s reported account code amounts to each F-33 survey variable.
- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported State Payments on Behalf of the Local Education Agency data.
- The Idaho financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.

### Illinois

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reports financial data for some Regional Offices of Education (ROEs) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- The state reported corporate personal property replacement tax revenues as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).
- Illinois was not able to report any CARES Act revenue or expenditure data items separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

### Indiana

**Fiscal Year:** July 1–June 30

**Notes:**

- Indiana reports F-33 data within the state education agency account codes documented in the Indiana State Board of Accounts’ accounting manual for LEAs, *Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations* (<http://www.in.gov/sboa/4449.htm>). F-33 survey staff crosswalk Indiana’s reported account code amounts to each F-33 survey variable.
- F-33 survey staff estimate long-term debt at the beginning of the fiscal year (\_19H) for some Indiana LEAs by setting \_19H equal to long-term debt at the end of the

## Appendix C—State Notes

fiscal year (\_41F) + long-term debt retired during the fiscal year (\_31F) - long-term debt issued during the fiscal year (\_21F).

- Per recommendation from the Indiana Department of Education, F-33 staff redistributed approximately 16.58% of local property tax revenue from Indiana’s General Fund and approximately 13.96% of local property tax revenue from all other school funds to state general formula assistance revenue (C01). This is due to Indiana’s State Property Tax Replacement Credit program, through which the state funds its school districts in lieu of local property tax revenue.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state. State government payments on behalf of Indiana school corporations to the state’s retirement system were prorated to function-level expenditure totals based on the reporting of salaries at the function level.
- Indiana was not able to report any CARES Act revenue or expenditure data items separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

### Iowa

**Fiscal Year:** July 1–June 30

**Notes:**

- Iowa school districts were able to report CARES Act expenditure data items separately for FY 20. However, given variations in accounting methods and recognition of revenues, several Iowa school districts did not recognize – thus did not report – the corresponding CARES Act revenues for these expenditures in FY 20; these revenues are expected to be reported in fiscal year 2020–21 (FY 21) or a subsequent fiscal year.

### Kansas

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data.
- As of FY 17, Kansas reports financial data for education cooperatives and other education service agencies separately under the NCES LEAIDs for these LEAs. (In previous years these finances were reported only within the financial data of the regular school districts they serve.) Regular school districts in Kansas still include payments to these education service agencies within their own current expenditures, which, in conjunction with the aforementioned separate education service agency reporting, results in minimal double counting when aggregating the expenditures of Kansas LEAs to the state level.
- Increases in State Payments on Behalf – Employee Benefits state revenues (C38) and employee benefit expenditures for Kansas’s school districts from FY 19 to FY 20 reflect state payments into the Kansas Public Employees Retirement System intended for the 4<sup>th</sup> quarter of FY 19 that were delayed (due to lack of funds) and not paid until FY 20.

## Appendix C—State Notes

- Kansas was not able to report any CARES Act revenue or expenditure data items separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

### Kentucky

**Fiscal Year:** July 1–June 30

**Notes:**

- Kentucky reports F-33 data within the state education agency account codes documented in the Kentucky Department of Education’s uniform chart of accounts for school districts (<http://education.ky.gov/districts/FinRept/Pages/Fund Balances, Revenues and Expenditures, Chart of Accounts, Indirect Cost Rates and Key Financial Indicators.aspx>). F-33 survey staff crosswalk Kentucky’s reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data.
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

### Louisiana

**Fiscal Year:** July 1–June 30

**Notes:**

- Louisiana reports F-33 data within the state education agency account codes documented in the Louisiana Department of Education’s accounting manual for LEAs, *Louisiana Accounting and Uniform Governmental Handbook* (<https://www.louisianabelieves.com/docs/default-source/school-choice/guide---laugh-guide.pdf>). F-33 survey staff crosswalk Louisiana’s reported account code amounts to each F-33 survey variable.
- With the exception of CARES Act Elementary and Secondary School Emergency Relief (ESSER) Fund revenues (AR1), Louisiana was not able to report any CARES Act revenue or expenditure data items separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

### Maine

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data.
- At the state level, the other education teacher salaries item (Z37) in Maine contains some double counting. Salaries for Career and Technical Education (CTE) teachers are included within both the Z37 amounts of Maine’s CTE region vocational school LEAs and the Z37 amounts of the regular school district LEAs these CTE region vocational schools serve. This double counting is also reflected within the other F-33 expenditure items that contain these teacher salary amounts (e.g., Z33 – instructional salaries).



## Appendix C—State Notes

### Maryland

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.

### Massachusetts

**Fiscal Year:** July 1–June 30

**Notes:**

- Massachusetts reports F-33 data within the line number account codes documented in the Massachusetts Department of Elementary and Secondary Education’s End of Year Financial Report for school districts (<https://www.doe.mass.edu/finance/accounting/eoy/>). F-33 survey staff crosswalk Massachusetts’ reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Massachusetts school districts do not derive revenues from the sale or rental of textbooks (A11).
- As of FY 19, tuition fees revenues for Massachusetts charter and virtual school LEAs have been reclassified from revenues from other school districts (D11) to tuition fees (A07). This reclassification also resulted in the original funding for these tuition fees no longer being included within the local revenues of traditional Massachusetts school districts (since the revenues are now only being accounted for within the revenues of the charter and virtual school LEAs), leading to a decrease in local revenues reported for those districts compared to prior years.
- CARES Act total current expenditures (AE1) only includes expenditures paid from the CARES Act Coronavirus Relief Fund. Other CARES Act expenditures, such as ESSER Fund current expenditures, were received by Massachusetts LEAs but not able to be reported for FY 20. (These expenditures will be reported beginning in FY 21.)
- CARES Act technology-related supplies and purchased services (AE5) includes all CARES Act Coronavirus Relief Fund technology expenditures, including capital technology-related equipment expenditures, as capital expenditures could not be separated from the total technology amounts.

### Michigan

**Fiscal Year:** July 1–June 30

**Notes:**

- Internally, the Michigan Department of Education accounts for CARES Act revenues as a single total, not by funding program. Therefore, the state estimated CARES Act ESSER Fund (AR1) and Governor’s Emergency Education Relief (GEER) Fund (AR2) revenues based on FY 20 expenditures accounted for within each of these funds.

## Appendix C—State Notes

- Michigan was not able to report any CARES Act technology-related supplies and purchased services (AE5) or CARES Act technology-related equipment (AE6) expenditures separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

### Minnesota

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reports financial data for some area learning centers and other education service agencies that do not report data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

### Mississippi

**Fiscal Year:** July 1–June 30

**Notes:**

- Mississippi reports F-33 data within the state education agency account codes documented in the Mississippi Department of Education’s school district accounting manual (<https://www.mdek12.org/OSF/AccountingManual>). F-33 survey staff crosswalk Mississippi’s reported account code amounts to each F-33 survey variable.
- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- Long-term debt data are reported for the F-33 survey within a supplemental data file submitted separately by the state respondent. To supplement missing debt and debt of questionable quality, the F-33 survey also collects long-term debt directly from Mississippi school districts through supplemental survey forms mailed directly to these districts.

### Missouri

**Fiscal Year:** July 1–June 30

**Notes:**

- Missouri’s Proposition C sales tax revenue is reported as NCES Local Revenue, Census State Revenue (C24) and included in the local revenue subtotal (TLOCREV).
- Missouri school districts were able to report CARES Act expenditure data items separately for FY 20. However, given variations in accounting methods and recognition of revenues, several Missouri school districts did not recognize – thus did not report – the corresponding CARES Act revenues for these expenditures in FY 20; these revenues are expected to be reported in fiscal year 2020–21 (FY 21) or a subsequent fiscal year.

### Montana

**Fiscal Year:** July 1–June 30

**Notes:**

## Appendix C—State Notes

- Montana reports F-33 data within the state education agency account codes documented in the Montana Office of Public Instruction’s chart of accounts and school district accounting manual (<https://opi.mt.gov/Leadership/Finance-Grants/School-Finance/School-Finance-Accounting#10517311754-guidance--manuals>). F-33 survey staff crosswalk Montana’s reported account code amounts to each F-33 survey variable.
- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in Montana are reported as “-2” (nonapplicable) on the F-33 data file.

### Nebraska

**Fiscal Year:** September 1–August 31

**Notes:**

- Nebraska reports F-33 data within the state education agency account codes documented in the Nebraska Department of Education’s accounting manual for school districts, *Program Budgeting, Accounting, and Reporting System for Nebraska School Districts & ESUs: Accounting Structure & Users’ Manual* (<https://www.education.ne.gov/FOS/users-manual>). F-33 survey staff crosswalk Nebraska’s reported account code amounts to each F-33 survey variable.
- Nebraska was not able to report any GEER Fund revenues (AR2), instruction current expenditures (AE2), or support services current expenditures (AE3) from CARES Act funding separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

### Nevada

**Fiscal Year:** July 1–June 30

**Notes:**

- Nevada reported the Governmental Services motor vehicle privilege tax and Local School Support sales tax levied by the state as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).

### New Hampshire

**Fiscal Year:** July 1–June 30

**Notes:**

- New Hampshire reports F-33 data within the state education agency account codes documented in the New Hampshire Department of Education’s accounting manual for LEAs, *New Hampshire Financial Accounting Handbook for Local Education Agencies* ([https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/fin\\_acct\\_handbk.pdf](https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/fin_acct_handbk.pdf)). F-33 survey staff crosswalk New Hampshire’s reported account code amounts to each F-33 survey variable.
- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in New Hampshire are reported as “-2” (nonapplicable) on the F-33 data file.
- New Hampshire was able to report CARES Act total current expenditures (AE1) but was not able to report any other CARES Act expenditure data items (AE2, AE3, AE4,

## Appendix C—State Notes

AE5, AE6) separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

### New Jersey

**Fiscal Year:** July 1–June 30

**Notes:**

- New Jersey reports F-33 data within the state education agency account codes documented in the New Jersey Department of Education’s uniform minimum chart of accounts for public schools (<http://www.nj.gov/education/finance/fp/af/coa/>). F-33 survey staff crosswalk New Jersey’s reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Substantial revenues from state sources for debt service programs are not included in New Jersey’s revenue amounts. The state financial reporting system is not able to allocate these revenues to the LEA level.

### New Mexico

**Fiscal Year:** July 1–June 30

**Notes:**

- Increases in various revenue and current expenditure data items for New Mexico’s school districts from FY 19 to FY 20 primarily reflect increases in funding for instruction and support services salaries in FY 20.

### New York

**Fiscal Year:** July 1–June 30

**Notes:**

- New York reports F-33 data within the state education agency account codes documented in the New York State Education Department’s accounting and reporting manual for school districts ([http://osc.state.ny.us/localgov/pubs/arm\\_schools.pdf](http://osc.state.ny.us/localgov/pubs/arm_schools.pdf)). F-33 survey staff crosswalk New York’s reported account code amounts to each F-33 survey variable.
- For the first time, New York was able to report expenditure data for its charter school LEAs. Revenue data for the state’s charter school LEAs are still not able to be reported separately; these data are reported as “-1” (missing) on the F-33 data file.
- The state reports financial data for Boards of Cooperative Educational Services (BOCES) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- The financial data for New York City schools is reported as a single LEA on the F-33 data file. New York reports enrollment (V33, MEMBERSCH) and financial data for the New York City Special Schools district (LEAID = 3600135) and the 32 New York City geographic districts within the enrollment and financial data of NYC Chancellor’s Office (LEAID = 3620580), which is the administrative office record for the New York City Public Schools district. The financial data for the individual New

## Appendix C—State Notes

York City Special Schools district and geographic districts’ records are reported as “-2” (nonapplicable) on the F-33 data file.

- The instructional expenditures for New York City Public Schools include guidance counselor expenditures. This will slightly overstate instructional expenditures and slightly understate pupil support services expenditures for New York City Public Schools.
- New York was not able to report any CARES Act revenue or expenditure data items separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

### North Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- North Carolina reports F-33 data within the state education agency account codes documented in the North Carolina Department of Public Instruction’s Uniform Chart of Accounts (<https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations/chart-accounts>). F-33 survey staff crosswalk North Carolina’s reported account code amounts to each F-33 survey variable.
- Long-term debt data are reported for the F-33 survey within a supplemental data file submitted to the Census Bureau by the North Carolina Department of State Treasurer.
- The state reported State Payments on Behalf of the Local Education Agency data.

### North Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reports financial data for some special education units and other education service agencies that do not report data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- North Dakota was not able to report any CARES Act revenue or expenditure data items separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

### Ohio

**Fiscal Year:** July 1–June 30

**Notes:**

- Revenues for Ohio have been adjusted in the reported F-33 data to eliminate double counting of state funding for independent charter school LEAs. Ohio accounts for state funding of independent charter school LEAs within both the state revenues of those independent charter school LEAs and the state revenues of the (noncharter) regular local school districts that charter school students reside in. To mitigate this double counting, payments to charter schools (V92) were subtracted from general formula assistance state revenues (C01) for all regular, noncharter school districts. (Per the Ohio Department of Education, this adjustment fully eliminates the double counting in nearly all school districts where the double counting might occur.)

## Appendix C—State Notes

### Oklahoma

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reports financial data for area vocational-technical school districts within the financial data of the regular school districts they serve. The financial data for these districts are reported as “-2” (nonapplicable) on the F-33 data file.

### Oregon

**Fiscal Year:** July 1–June 30

**Notes:**

- Oregon reports F-33 data within the state education agency account codes documented in the Oregon Department of Education’s Program Budgeting and Accounting Manual for its school districts and education service districts (<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/Financial-Budgeting-and-Accounting.aspx>). F-33 survey staff crosswalk Oregon’s reported account code amounts to each F-33 survey variable.
- Because the state does not report prekindergarten fiscal data, prekindergarten enrollments were subtracted from the enrollments (V33, MEMBERSCH) reported on the F-33 data file to make those enrollments consistent with the reported fiscal data.
- Oregon was not able to report any CARES Act revenue or expenditure data items separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

### Pennsylvania

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reports financial data for some career and technology centers and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- Pennsylvania school districts were able to report CARES Act expenditure data items separately for FY 20. However, given variations in accounting methods and recognition of revenues, several Pennsylvania school districts did not recognize – thus did not report – the corresponding CARES Act revenues for these expenditures in FY 20; these revenues are expected to be reported in fiscal year 2020–21 (FY 21) or a subsequent fiscal year.

### Rhode Island

**Fiscal Year:** July 1–June 30

**Notes:**

## Appendix C—State Notes

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.

### South Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- South Carolina reports F-33 data within the state education agency account codes documented in the South Carolina Department of Education’s accounting manual for LEAs (<http://ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/financial-accounting-handbook/>). F-33 survey staff crosswalk South Carolina’s reported account code amounts to each F-33 survey variable.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- South Carolina LEAs do not report long-term debt at the beginning of the fiscal year ( $\_19H$ ) or long-term debt at the end of the fiscal year ( $\_41F$ ).  $\_19H$  is typically derived for South Carolina LEAs based on the amount of interest on debt expenditure (I86) the LEA reported.  $\_41F$  is then typically estimated for South Carolina LEAs by setting  $\_41F$  equal to  $\_19H$  + long-term debt issued during the fiscal year ( $\_21F$ ) – long-term debt retired during the fiscal year ( $\_31F$ ).
- With the exception of CARES Act ESSER Fund (AR1) and Coronavirus Relief Fund (AR6) revenues, South Carolina was not able to report any CARES Act revenue or expenditure data items separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

### South Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data.
- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- South Dakota school districts do not derive revenues from the sale or rental of textbooks (A11).
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

### Tennessee

**Fiscal Year:** July 1–June 30

**Notes:**

- Tennessee reports F-33 data within the state education agency account codes documented in the Tennessee Department of Education’s uniform chart of accounts for school districts (<https://eplan.tn.gov/DocumentLibrary/ViewDocument.aspx?>

## Appendix C—State Notes

[DocumentKey=415987&inline=true](#)). F-33 survey staff crosswalk Tennessee’s reported account code amounts to each F-33 survey variable.

- Tennessee was not able to report any CARES Act revenue or expenditure data items separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

### Texas

**Fiscal Year:** September 1–August 31

**Notes:**

- The state reported the State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.

### Utah

**Fiscal Year:** July 1–June 30

**Notes:**

- Utah reports F-33 data within the state education agency account codes documented in the Utah State Board of Education’s Uniform Chart of Accounts (<https://www.schools.utah.gov/financialoperations/reporting>). F-33 survey staff crosswalk Utah’s reported account code amounts to each F-33 survey variable.
- For the first time, Utah was able to report expenditures for adult education (V75) separately.

### Vermont

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reports financial data for some supervisory unions within the financial data of the regular school districts they serve. The financial data for these supervisory unions in Vermont are reported as “-2” (nonapplicable) on the F-33 data file.
- Vermont was not able to report any CARES Act revenue or expenditure data items separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

### Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reports financial data for vocational-technical centers and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- Virginia school districts do not receive district activity revenues (A13).



## Appendix C—State Notes

- Virginia was not able to report any CARES Act revenue or expenditure data items separately at the LEA level for FY 20. These data are reported as “-1” (missing) on the F-33 data file.

### Washington

**Fiscal Year:** September 1–August 31

### West Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Small amounts of revenue were adjusted in West Virginia’s F-33 reporting to exclude accrued revenues. These finances were slightly adjusted to prevent reporting of negative amounts for some revenue items at the LEA level. This adjustment does not affect the aggregate amount of revenues these LEAs report across fiscal years, only the fiscal year in which the revenue is reported in a few instances.

### Wisconsin

**Fiscal Year:** July 1–June 30

**Notes:**

- The state does not report financial data for charter school LEAs. The financial data for charter school LEAs in Wisconsin are reported as “-1” (missing) on the F-33 data file.
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- Wisconsin reported revenues from the state’s School Levy Tax Credit property tax relief program as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).

### Wyoming

**Fiscal Year:** July 1–June 30

## **Appendix D—Value Distribution and Field Frequencies**

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2020

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>School-level Code (SCHLEV)</b>				
01 Elementary School System Only	4,438	22.6	4,438	22.6
02 Secondary School System Only	1,261	6.4	5,699	29.0
03 Elementary/Secondary School System	11,587	58.9	17,286	87.9
05 Vocational or Special Education School System	299	1.5	17,585	89.4
06 Nonoperating School System	128	0.7	17,713	90.0
07 Education Service Agency	1,068	5.4	18,781	95.5
N Not applicable or code could not be determined	891	4.5	19,672	100.0
<b>Agency Charter Code (AGCHRT)</b>				
1 All associated schools are charter schools	4,120	20.9	4,120	20.9
2 All associated schools are charter and noncharter schools	582	3.0	4,702	23.9
3 All associated schools are noncharter schools	13,567	69.0	18,269	92.9
M Missing	3	#	18,272	92.9
N Not applicable or code could not be determined	1,400	7.1	19,672	100.0
<b>Survey Year (YEAR)</b>				
2020	19,672	100.0	19,672	100.0
<b>Common Core of Data (CCD) Agency Nonfiscal File Match (CCDNF)</b>				
0 Record does not match CCD LEA Universe Survey	26	0.1	26	0.1
1 Record matches CCD LEA Universe Survey	19,646	99.9	19,672	100.0
<b>Census Bureau Fiscal File Match (CENFILE)</b>				
0 Does not match Census fiscal file	5,200	26.4	5,200	26.4
1 Matches Census fiscal file	14,472	73.6	19,672	100
<b>Agency Low Grade Offered (GSLO)</b>				
M Missing	534	2.7	534	2.7
PK Prekindergarten Students	11,124	56.5	11,658	59.3
KG Kindergarten Students	4,880	24.8	16,538	84.1
01 1st Grade Students	44	0.2	16,582	84.3
02 2nd Grade Students	14	0.1	16,596	84.4
03 3rd Grade Students	31	0.2	16,627	84.5
04 4th Grade Students	35	0.2	16,662	84.7
05 5th Grade Students	145	0.7	16,807	85.4
06 6th Grade Students	457	2.3	17,264	87.8
07 7th Grade Students	235	1.2	17,499	89.0
08 8th Grade Students	41	0.2	17,540	89.2
09 9th Grade Students	1,234	6.3	18,774	95.4
10 10th Grade Students	50	0.3	18,824	95.7
11 11th Grade Students	61	0.3	18,885	96.0
12 12th Grade Students	10	0.1	18,895	96.1
UG Students in Ungraded Classes	79	0.4	18,974	96.5
AE Adult Education Students	9	#	18,983	96.5
N Data are not applicable	689	3.5	19,672	100.0
<b>Agency High Grade Offered (GSHI)</b>				
M Missing	534	2.7	534	2.7
PK Prekindergarten Students	52	0.3	586	3.0
KG Kindergarten Students	6	#	592	3.0
01 1st Grade Students	27	0.1	619	3.1
02 2nd Grade Students	28	0.1	647	3.3
03 3rd Grade Students	39	0.2	686	3.5
04 4th Grade Students	70	0.4	756	3.8
05 5th Grade Students	330	1.7	1,086	5.5
06 6th Grade Students	514	2.6	1,600	8.1
07 7th Grade Students	66	0.3	1,666	8.5
08 8th Grade Students	3,148	16.0	4,814	24.5
09 9th Grade Students	83	0.4	4,897	24.9
10 10th Grade Students	41	0.2	4,938	25.1

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2020—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
11 11th Grade Students	56	0.3	4,994	25.4
12 12th Grade Students	13,803	70.2	18,797	95.6
13 13th Grade Students	98	0.5	18,895	96.1
UG Students in Ungraded Classes	79	0.4	18,974	96.5
AE Adult Education Students	9	#	18,983	96.5
N Data are not applicable	689	3.5	19,672	100.0
Flag - Fall Membership (FL_V33)				
A—Edited or suppressed by the analyst	435	2.2	435	2.2
M—Missing	2	#	437	2.2
N—Not applicable	1,677	8.5	2,114	10.7
R—As reported by the state	17,558	89.3	19,672	100.0
Flag - Fall Membership - School Universe (FL_MEMBERSCH)				
A—Edited or suppressed by the analyst	157	0.8	157	0.8
M—Missing	464	2.4	621	3.2
N—Not applicable	1,167	5.9	1,788	9.1
R—As reported by the state	17,884	90.9	19,672	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
M—Missing	830	4.2	830	4.2
N—Not applicable	1,009	5.1	1,839	9.3
R—As reported by the state	17,833	90.7	19,672	100.0
Flag - Fed Rev - Thru State - Individuals With Disabilities Education Act (IDEA) (FL_C15)				
M—Missing	830	4.2	830	4.2
N—Not applicable	1,009	5.1	1,839	9.3
R—As reported by the state	17,833	90.7	19,672	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
M—Missing	830	4.2	830	4.2
N—Not applicable	1,009	5.1	1,839	9.3
R—As reported by the state	17,833	90.7	19,672	100.0
Flag - Fed Rev - Thru State - Supporting Effective Instruction (FL_C22)				
M—Missing	5,892	30.0	5,892	30.0
N—Not applicable	1,009	5.1	6,901	35.1
R—As reported by the state	12,771	64.9	19,672	100.0
Flag - Fed Rev - Thru State - Student Support and Academic Enrichment (FL_C23)				
M—Missing	7,613	38.7	7,613	38.7
N—Not applicable	1,009	5.1	8,622	43.8
R—As reported by the state	11,050	56.2	19,672	100.0
Flag - Fed Rev - Thru State - 21st Century Learning Centers (FL_C26)				
M—Missing	6,476	32.9	6,476	32.9
N—Not applicable	1,009	5.1	7,485	38.0
R—As reported by the state	12,187	62.0	19,672	100.0
Flag - Fed Rev - Thru State - Rural and Low-Income School Program (FL_C27)				
M—Missing	7,646	38.9	7,646	38.9
N—Not applicable	1,009	5.1	8,655	44.0
R—As reported by the state	11,017	56.0	19,672	100.0
Flag - Fed Rev - Thru State - Bilingual Education (FL_B11)				
M—Missing	3,979	20.2	3,979	20.2
N—Not applicable	1,009	5.1	4,988	25.4
R—As reported by the state	14,684	74.6	19,672	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2020—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Fed Rev - Thru State - Other (FL_C20)</b>				
I—Imputed	2	#	2	#
M—Missing	830	4.2	832	4.2
N—Not applicable	1,009	5.1	1,841	9.4
R—As reported by the state	17,831	90.6	19,672	100.0
<b>Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)</b>				
I—Imputed	318	1.6	318	1.6
M—Missing	831	4.2	1,149	5.8
N—Not applicable	1,009	5.1	2,158	11.0
R—As reported by the state	17,514	89.0	19,672	100.0
<b>Flag - Fed Rev - Nonspecified (FL_C36)</b>				
M—Missing	515	2.6	515	2.6
N—Not applicable	1,895	9.6	2,410	12.3
R—As reported by the state	17,262	87.7	19,672	100.0
<b>Flag - Fed Rev - Direct - Impact Aid (FL_B10)</b>				
M—Missing	1,049	5.3	1,049	5.3
N—Not applicable	1,009	5.1	2,058	10.5
R—As reported by the state	17,614	89.5	19,672	100.0
<b>Flag - Fed Rev - Direct - Indian Education (FL_B12)</b>				
M—Missing	6,089	31.0	6,089	31.0
N—Not applicable	1,895	9.6	7,984	40.6
R—As reported by the state	11,688	59.4	19,672	100.0
<b>Flag - Fed Rev - Direct - Small, Rural School Achievement Program (FL_B14)</b>				
M—Missing	11,683	59.4	11,683	59.4
N—Not applicable	1,009	5.1	12,692	64.5
R—As reported by the state	6,980	35.5	19,672	100.0
<b>Flag - Fed Rev - Direct - Other (FL_B13)</b>				
M—Missing	830	4.2	830	4.2
N—Not applicable	1,009	5.1	1,839	9.3
R—As reported by the state	17,833	90.7	19,672	100.0
<b>Flag - State Rev - General Formula Assistance (FL_C01)</b>				
I—Imputed	1	#	1	#
M—Missing	830	4.2	831	4.2
N—Not applicable	1,009	5.1	1,840	9.4
R—As reported by the state	17,832	90.6	19,672	100.0
<b>Flag - State Rev - Staff Improvement Programs (FL_C04)</b>				
M—Missing	4,852	24.7	4,852	24.7
N—Not applicable	1,009	5.1	5,861	29.8
R—As reported by the state	13,811	70.2	19,672	100.0
<b>Flag - State Rev - Special Education Programs (FL_C05)</b>				
M—Missing	1,781	9.1	1,781	9.1
N—Not applicable	1,009	5.1	2,790	14.2
R—As reported by the state	16,882	85.8	19,672	100.0
<b>Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)</b>				
M—Missing	3,780	19.2	3,780	19.2
N—Not applicable	1,009	5.1	4,789	24.3
R—As reported by the state	14,883	75.7	19,672	100.0
<b>Flag - State Rev - Bilingual Education Programs (FL_C07)</b>				
M—Missing	6,059	30.8	6,059	30.8
N—Not applicable	1,009	5.1	7,068	35.9
R—As reported by the state	12,604	64.1	19,672	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2020—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - State Rev - Gifted and Talented Programs (FL_C08)</b>				
M—Missing	6,743	34.3	6,743	34.3
N—Not applicable	1,009	5.1	7,752	39.4
R—As reported by the state	11,920	60.6	19,672	100.0
<b>Flag - State Rev - Vocational Education Programs (FL_C09)</b>				
M—Missing	3,632	18.5	3,632	18.5
N—Not applicable	1,009	5.1	4,641	23.6
R—As reported by the state	15,031	76.4	19,672	100.0
<b>Flag - State Rev - School Lunch Programs (FL_C10)</b>				
M—Missing	2,117	10.8	2,117	10.8
N—Not applicable	1,009	5.1	3,126	15.9
R—As reported by the state	16,546	84.1	19,672	100.0
<b>Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11)</b>				
M—Missing	3,081	15.7	3,081	15.7
N—Not applicable	1,895	9.6	4,976	25.3
R—As reported by the state	14,696	74.7	19,672	100.0
<b>Flag - State Rev - Transportation Programs (FL_C12)</b>				
M—Missing	3,303	16.8	3,303	16.8
N—Not applicable	1,895	9.6	5,198	26.4
R—As reported by the state	14,474	73.6	19,672	100.0
<b>Flag - State Rev - Other Programs (FL_C13)</b>				
M—Missing	830	4.2	830	4.2
N—Not applicable	1,009	5.1	1,839	9.3
R—As reported by the state	17,833	90.7	19,672	100.0
<b>Flag - State Rev - Nonspecified (FL_C35)</b>				
M—Missing	515	2.6	515	2.6
N—Not applicable	1,895	9.6	2,410	12.3
R—As reported by the state	17,262	87.7	19,672	100.0
<b>Flag - State Rev on Behalf - Employee Benefits (FL_C38)</b>				
I—Imputed	1,930	9.8	1,930	9.8
M—Missing	8,194	41.7	10,124	51.5
N—Not applicable	1,009	5.1	11,133	56.6
R—As reported by the state	8,539	43.4	19,672	100.0
<b>Flag - State Rev on Behalf - Not Employee Benefits (FL_C39)</b>				
I—Imputed	966	4.9	966	4.9
M—Missing	11,144	56.6	12,110	61.6
N—Not applicable	1,009	5.1	13,119	66.7
R—As reported by the state	6,553	33.3	19,672	100.0
<b>Flag - Local Rev - Parent Government Contributions (Dependent School Systems) (FL_T02)</b>				
I—Imputed	8	#	8	#
M—Missing	50	0.3	58	0.3
N—Not applicable	18,454	93.8	18,512	94.1
R—As reported by the state	1,160	5.9	19,672	100.0
<b>Flag - Local Rev - Property Taxes (FL_T06)</b>				
I—Imputed	531	2.7	531	2.7
M—Missing	154	0.8	685	3.5
N—Not applicable	7,208	36.6	7,893	40.1
R—As reported by the state	11,779	59.9	19,672	100.0
<b>Flag - Local Rev - General Sales Taxes (FL_T09)</b>				
I—Imputed	1	#	1	#
M—Missing	4,102	20.9	4,103	20.9
N—Not applicable	7,807	39.7	11,910	60.5
R—As reported by the state	7,762	39.5	19,672	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2020—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Local Rev - Public Utility Taxes (FL_T15)</b>				
M—Missing	4,105	20.9	4,105	20.9
N—Not applicable	7,808	39.7	11,913	60.6
R—As reported by the state	7,759	39.4	19,672	100.0
<b>Flag - Local Rev - Individual and Corporate Income Taxes (FL_T40)</b>				
M—Missing	4,185	21.3	4,185	21.3
N—Not applicable	7,808	39.7	11,993	61.0
R—As reported by the state	7,679	39.0	19,672	100.0
<b>Flag - Local Rev - All Other Taxes (FL_T99)</b>				
M—Missing	3,941	20.0	3,941	20.0
N—Not applicable	7,808	39.7	11,749	59.7
R—As reported by the state	7,923	40.3	19,672	100.0
<b>Flag - Local Rev - From Other School Systems (FL_D11)</b>				
I—Imputed	6	#	6	#
M—Missing	1,291	6.6	1,297	6.6
N—Not applicable	1,009	5.1	2,306	11.7
R—As reported by the state	17,366	88.3	19,672	100.0
<b>Flag - Local Rev - From Cities and Counties (FL_D23)</b>				
I—Imputed	77	0.4	77	0.4
M—Missing	873	4.4	950	4.8
N—Not applicable	1,009	5.1	1,959	10.0
R—As reported by the state	17,713	90.0	19,672	100.0
<b>Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)</b>				
M—Missing	1,148	5.8	1,148	5.8
N—Not applicable	1,009	5.1	2,157	11.0
R—As reported by the state	17,515	89.0	19,672	100.0
<b>Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)</b>				
M—Missing	2,275	11.6	2,275	11.6
N—Not applicable	1,009	5.1	3,284	16.7
R—As reported by the state	16,388	83.3	19,672	100.0
<b>Flag - Local Rev - School Lunch (FL_A09)</b>				
I—Imputed	311	1.6	311	1.6
M—Missing	830	4.2	1,141	5.8
N—Not applicable	1,009	5.1	2,150	10.9
R—As reported by the state	17,522	89.1	19,672	100.0
<b>Flag - Local Rev - Textbook Sales and Rentals (FL_A11)</b>				
M—Missing	3,858	19.6	3,858	19.6
N—Not applicable	1,895	9.6	5,753	29.2
R—As reported by the state	13,919	70.8	19,672	100.0
<b>Flag - Local Rev - District Activity Receipts (FL_A13)</b>				
M—Missing	1,157	5.9	1,157	5.9
N—Not applicable	1,009	5.1	2,166	11.0
R—As reported by the state	17,506	89.0	19,672	100.0
<b>Flag - Local Rev - Student Fees, Nonspecified (FL_A15)</b>				
M—Missing	515	2.6	515	2.6
N—Not applicable	1,895	9.6	2,410	12.3
R—As reported by the state	17,262	87.7	19,672	100.0
<b>Flag - Local Rev - Other Sales and Services (FL_A20)</b>				
M—Missing	1,971	10.0	1,971	10.0
N—Not applicable	1,009	5.1	2,980	15.1
R—As reported by the state	16,692	84.9	19,672	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2020—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Local Rev - Rents and Royalties (FL_A40)</b>				
M—Missing	1,178	6.0	1,178	6.0
N—Not applicable	1,009	5.1	2,187	11.1
R—As reported by the state	17,485	88.9	19,672	100.0
<b>Flag - Local Rev - Sale of Property (FL_U11)</b>				
M—Missing	2,380	12.1	2,380	12.1
N—Not applicable	1,009	5.1	3,389	17.2
R—As reported by the state	16,283	82.8	19,672	100.0
<b>Flag - Local Rev - Interest Earnings (FL_U22)</b>				
M—Missing	830	4.2	830	4.2
N—Not applicable	1,009	5.1	1,839	9.3
R—As reported by the state	17,833	90.7	19,672	100.0
<b>Flag - Local Rev - Fines and Forfeits (FL_U30)</b>				
M—Missing	5,458	27.7	5,458	27.7
N—Not applicable	1,009	5.1	6,467	32.9
R—As reported by the state	13,205	67.1	19,672	100.0
<b>Flag - Local Rev - Private Contributions (FL_U50)</b>				
M—Missing	1,035	5.3	1,035	5.3
N—Not applicable	1,009	5.1	2,044	10.4
R—As reported by the state	17,628	89.6	19,672	100.0
<b>Flag - Local Rev - Miscellaneous (FL_U97)</b>				
I—Imputed	3	#	3	#
M—Missing	830	4.2	833	4.2
N—Not applicable	1,009	5.1	1,842	9.4
R—As reported by the state	17,830	90.6	19,672	100.0
<b>Flag - NCES Local Revenue, Census State Revenue (FL_C24)</b>				
I—Imputed	625	3.2	625	3.2
M—Missing	515	2.6	1,140	5.8
N—Not applicable	1,895	9.6	3,035	15.4
R—As reported by the state	16,637	84.6	19,672	100.0
<b>Flag - Current Exp - Instruction (FL_E13)</b>				
A—Edited or suppressed by the analyst	182	0.9	182	0.9
I—Imputed	302	1.5	484	2.5
M—Missing	516	2.6	1,000	5.1
N—Not applicable	1,009	5.1	2,009	10.2
R—As reported by the state	17,663	89.8	19,672	100.0
<b>Flag - Payments to Private Schools (FL_V91)</b>				
M—Missing	4,441	22.6	4,441	22.6
N—Not applicable	1,895	9.6	6,336	32.2
R—As reported by the state	13,336	67.8	19,672	100.0
<b>Flag - Payments to Charter Schools (FL_V92)</b>				
I—Imputed	1	#	1	#
M—Missing	5,507	28.0	5,508	28.0
N—Not applicable	1,895	9.6	7,403	37.6
R—As reported by the state	12,269	62.4	19,672	100.0
<b>Flag - Current Exp - Support Services - Pupils (FL_E17)</b>				
I—Imputed	104	0.5	104	0.5
M—Missing	830	4.2	934	4.7
N—Not applicable	1,009	5.1	1,943	9.9
R—As reported by the state	17,729	90.1	19,672	100.0

See notes at end of table.



## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2020—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Current Exp - Support Services - Instructional Staff (FL_E07)</b>				
I—Imputed	93	0.5	93	0.5
M—Missing	516	2.6	609	3.1
N—Not applicable	1,009	5.1	1,618	8.2
R—As reported by the state	18,054	91.8	19,672	100.0
<b>Flag - Current Exp - Support Services - General Administration (FL_E08)</b>				
I—Imputed	95	0.5	95	0.5
M—Missing	830	4.2	925	4.7
N—Not applicable	1,009	5.1	1,934	9.8
R—As reported by the state	17,738	90.2	19,672	100.0
<b>Flag - Current Exp - Support Services - School Administration (FL_E09)</b>				
I—Imputed	98	0.5	98	0.5
M—Missing	830	4.2	928	4.7
N—Not applicable	1,009	5.1	1,937	9.8
R—As reported by the state	17,735	90.2	19,672	100.0
<b>Flag - Current Exp - Support Services - Operation and Maintenance of Plant (FL_V40)</b>				
I—Imputed	92	0.5	92	0.5
M—Missing	516	2.6	608	3.1
N—Not applicable	1,009	5.1	1,617	8.2
R—As reported by the state	18,055	91.8	19,672	100.0
<b>Flag - Current Exp - Support Services - Student Transportation (FL_V45)</b>				
I—Imputed	101	0.5	101	0.5
M—Missing	830	4.2	931	4.7
N—Not applicable	1,009	5.1	1,940	9.9
R—As reported by the state	17,732	90.1	19,672	100.0
<b>Flag - Current Exp - Support Services - Business/Central/Other (FL_V90)</b>				
I—Imputed	114	0.6	114	0.6
M—Missing	830	4.2	944	4.8
N—Not applicable	1,009	5.1	1,953	9.9
R—As reported by the state	17,719	90.1	19,672	100.0
<b>Flag - Current Exp - Support Services Nonspecified (FL_V85)</b>				
M—Missing	515	2.6	515	2.6
N—Not applicable	1,895	9.6	2,410	12.3
R—As reported by the state	17,262	87.7	19,672	100.0
<b>Flag - Current Exp - Food Services (FL_E11)</b>				
I—Imputed	91	0.5	91	0.5
M—Missing	516	2.6	607	3.1
N—Not applicable	1,009	5.1	1,616	8.2
R—As reported by the state	18,056	91.8	19,672	100.0
<b>Flag - Current Exp - Enterprise Operations (FL_V60)</b>				
I—Imputed	8	#	8	#
M—Missing	3,295	16.7	3,303	16.8
N—Not applicable	1,895	9.6	5,198	26.4
R—As reported by the state	14,474	73.6	19,672	100.0
<b>Flag - Current Exp - Other Elementary/Secondary (FL_V65)</b>				
M—Missing	8,312	42.3	8,312	42.3
N—Not applicable	1,009	5.1	9,321	47.4
R—As reported by the state	10,351	52.6	19,672	100.0
<b>Flag - Non-Elementary/Secondary Exp - Community Services (FL_V70)</b>				
M—Missing	873	4.4	873	4.4
N—Not applicable	1,009	5.1	1,882	9.6
R—As reported by the state	17,790	90.4	19,672	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2020—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Non-Elementary/Secondary Exp - Adult Education (FL_V75)</b>				
M—Missing	973	4.9	973	4.9
N—Not applicable	1,009	5.1	1,982	10.1
R—As reported by the state	17,690	89.9	19,672	100.0
<b>Flag - Non-Elementary/Secondary Exp - Other (FL_V80)</b>				
M—Missing	6,455	32.8	6,455	32.8
N—Not applicable	1,895	9.6	8,350	42.4
R—As reported by the state	11,322	57.6	19,672	100.0
<b>Flag - Capital Outlay - Construction (FL_F12)</b>				
A—Edited or suppressed by the analyst	94	0.5	94	0.5
M—Missing	832	4.2	926	4.7
N—Not applicable	1,009	5.1	1,935	9.8
R—As reported by the state	17,737	90.2	19,672	100.0
<b>Flag - Capital Outlay - Land and Existing Structures (FL_G15)</b>				
A—Edited or suppressed by the analyst	94	0.5	94	0.5
I—Imputed	1	#	95	0.5
M—Missing	2,175	11.1	2,270	11.5
N—Not applicable	1,009	5.1	3,279	16.7
R—As reported by the state	16,393	83.3	19,672	100.0
<b>Flag - Capital Outlay - Instructional Equipment (FL_K09)</b>				
I—Imputed	2	#	2	#
M—Missing	830	4.2	832	4.2
N—Not applicable	1,009	5.1	1,841	9.4
R—As reported by the state	17,831	90.6	19,672	100.0
<b>Flag - Capital Outlay - Other Equipment (FL_K10)</b>				
I—Imputed	44	0.2	44	0.2
M—Missing	830	4.2	874	4.4
N—Not applicable	1,009	5.1	1,883	9.6
R—As reported by the state	17,789	90.4	19,672	100.0
<b>Flag - Capital Outlay - Nonspecified Equipment (FL_K11)</b>				
I—Imputed	2	#	2	#
M—Missing	515	2.6	517	2.6
N—Not applicable	1,895	9.6	2,412	12.3
R—As reported by the state	17,260	87.7	19,672	100.0
<b>Flag - Payments to State Governments (FL_L12)</b>				
M—Missing	6,340	32.2	6,340	32.2
N—Not applicable	1,895	9.6	8,235	41.9
R—As reported by the state	11,437	58.1	19,672	100.0
<b>Flag - Payments to Local Governments (FL_M12)</b>				
M—Missing	6,187	31.5	6,187	31.5
N—Not applicable	1,895	9.6	8,082	41.1
R—As reported by the state	11,590	58.9	19,672	100.0
<b>Flag - Payments to Other School Systems (FL_Q11)</b>				
M—Missing	1,147	5.8	1,147	5.8
N—Not applicable	1,009	5.1	2,156	11.0
R—As reported by the state	17,516	89.0	19,672	100.0
<b>Flag - Interest on Debt (FL_I86)</b>				
I—Imputed	85	0.4	85	0.4
M—Missing	1,047	5.3	1,132	5.8
N—Not applicable	1,009	5.1	2,141	10.9
R—As reported by the state	17,531	89.1	19,672	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2020—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Total Salaries (FL_Z32)</b>				
I—Imputed	772	3.9	772	3.9
M—Missing	517	2.6	1,289	6.6
N—Not applicable	1,009	5.1	2,298	11.7
R—As reported by the state	17,374	88.3	19,672	100.0
<b>Flag - Salaries - Instruction (FL_Z33)</b>				
I—Imputed	134	0.7	134	0.7
M—Missing	516	2.6	650	3.3
N—Not applicable	1,009	5.1	1,659	8.4
R—As reported by the state	18,013	91.6	19,672	100.0
<b>Flag - Teacher Salaries - Regular Education Programs (FL_Z35)</b>				
I—Imputed	2	#	2	#
M—Missing	1,836	9.3	1,838	9.3
N—Not applicable	1,009	5.1	2,847	14.5
R—As reported by the state	16,825	85.5	19,672	100.0
<b>Flag - Teacher Salaries - Special Education Programs (FL_Z36)</b>				
I—Imputed	2	#	2	#
M—Missing	1,836	9.3	1,838	9.3
N—Not applicable	1,009	5.1	2,847	14.5
R—As reported by the state	16,825	85.5	19,672	100.0
<b>Flag - Teacher Salaries - Vocational Education Programs (FL_Z37)</b>				
I—Imputed	2	#	2	#
M—Missing	1,836	9.3	1,838	9.3
N—Not applicable	1,009	5.1	2,847	14.5
R—As reported by the state	16,825	85.5	19,672	100.0
<b>Flag - Teacher Salaries - Other Educational Programs (FL_Z38)</b>				
I—Imputed	2	#	2	#
M—Missing	1,879	9.6	1,881	9.6
N—Not applicable	1,009	5.1	2,890	14.7
R—As reported by the state	16,782	85.3	19,672	100.0
<b>Flag - Salaries - Support Services - Pupils (FL_V11)</b>				
M—Missing	830	4.2	830	4.2
N—Not applicable	1,009	5.1	1,839	9.3
R—As reported by the state	17,833	90.7	19,672	100.0
<b>Flag - Salaries - Support Services - Instructional Staff (FL_V13)</b>				
M—Missing	516	2.6	516	2.6
N—Not applicable	1,009	5.1	1,525	7.8
R—As reported by the state	18,147	92.2	19,672	100.0
<b>Flag - Salaries - Support Services - General Administration (FL_V15)</b>				
M—Missing	830	4.2	830	4.2
N—Not applicable	1,009	5.1	1,839	9.3
R—As reported by the state	17,833	90.7	19,672	100.0
<b>Flag - Salaries - Support Services - School Administration (FL_V17)</b>				
M—Missing	830	4.2	830	4.2
N—Not applicable	1,009	5.1	1,839	9.3
R—As reported by the state	17,833	90.7	19,672	100.0
<b>Flag - Salaries - Support Services - Operation and Maintenance of Plant (FL_V21)</b>				
M—Missing	830	4.2	830	4.2
N—Not applicable	1,009	5.1	1,839	9.3
R—As reported by the state	17,833	90.7	19,672	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2020—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Salaries - Support Services - Student Transportation (FL_V23)</b>				
I—Imputed	57	0.3	57	0.3
M—Missing	830	4.2	887	4.5
N—Not applicable	1,009	5.1	1,896	9.6
R—As reported by the state	17,776	90.4	19,672	100.0
<b>Flag - Salaries - Support Services - Business/Central/Other (FL_V37)</b>				
M—Missing	830	4.2	830	4.2
N—Not applicable	1,009	5.1	1,839	9.3
R—As reported by the state	17,833	90.7	19,672	100.0
<b>Flag - Salaries - Food Service (FL_V29)</b>				
M—Missing	909	4.6	909	4.6
N—Not applicable	1,009	5.1	1,918	9.7
R—As reported by the state	17,754	90.3	19,672	100.0
<b>Flag - Total Employee Benefits (FL_Z34)</b>				
I—Imputed	564	2.9	564	2.9
M—Missing	517	2.6	1,081	5.5
N—Not applicable	1,009	5.1	2,090	10.6
R—As reported by the state	17,582	89.4	19,672	100.0
<b>Flag - Employee Benefits - Instruction (FL_V10)</b>				
I—Imputed	139	0.7	139	0.7
M—Missing	516	2.6	655	3.3
N—Not applicable	1,009	5.1	1,664	8.5
R—As reported by the state	18,008	91.5	19,672	100.0
<b>Flag - Employee Benefits - Support Services - Pupils (FL_V12)</b>				
I—Imputed	83	0.4	83	0.4
M—Missing	840	4.3	923	4.7
N—Not applicable	1,009	5.1	1,932	9.8
R—As reported by the state	17,740	90.2	19,672	100.0
<b>Flag - Employee Benefits - Support Services - Instructional Staff (FL_V14)</b>				
I—Imputed	83	0.4	83	0.4
M—Missing	526	2.7	609	3.1
N—Not applicable	1,009	5.1	1,618	8.2
R—As reported by the state	18,054	91.8	19,672	100.0
<b>Flag - Employee Benefits - Support Services - General Administration (FL_V16)</b>				
I—Imputed	83	0.4	83	0.4
M—Missing	842	4.3	925	4.7
N—Not applicable	1,009	5.1	1,934	9.8
R—As reported by the state	17,738	90.2	19,672	100.0
<b>Flag - Employee Benefits - Support Services - School Administration (FL_V18)</b>				
I—Imputed	83	0.4	83	0.4
M—Missing	842	4.3	925	4.7
N—Not applicable	1,009	5.1	1,934	9.8
R—As reported by the state	17,738	90.2	19,672	100.0
<b>Flag - Employee Benefits - Support Services - Operation and Maintenance of Plant (FL_V22)</b>				
I—Imputed	83	0.4	83	0.4
M—Missing	842	4.3	925	4.7
N—Not applicable	1,009	5.1	1,934	9.8
R—As reported by the state	17,738	90.2	19,672	100.0
<b>Flag - Employee Benefits - Support Services - Student Transportation (FL_V24)</b>				
I—Imputed	57	0.3	57	0.3
M—Missing	841	4.3	898	4.6
N—Not applicable	1,009	5.1	1,907	9.7
R—As reported by the state	17,765	90.3	19,672	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2020—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Employee Benefits - Support Services - Business/Central/Other (FL_V38)</b>				
I—Imputed	83	0.4	83	0.4
M—Missing	842	4.3	925	4.7
N—Not applicable	1,009	5.1	1,934	9.8
R—As reported by the state	17,738	90.2	19,672	100.0
<b>Flag - Employee Benefits - Food Services (FL_V30)</b>				
I—Imputed	83	0.4	83	0.4
M—Missing	832	4.2	915	4.7
N—Not applicable	1,009	5.1	1,924	9.8
R—As reported by the state	17,748	90.2	19,672	100.0
<b>Flag - Employee Benefits - Enterprise Operations (FL_V32)</b>				
M—Missing	4,026	20.5	4,026	20.5
N—Not applicable	1,895	9.6	5,921	30.1
R—As reported by the state	13,751	69.9	19,672	100.0
<b>Flag - Textbooks (Function 1000) (FL_V93)</b>				
I—Imputed	2	#	2	#
M—Missing	2,623	13.3	2,625	13.3
N—Not applicable	1,009	5.1	3,634	18.5
R—As reported by the state	16,038	81.5	19,672	100.0
<b>Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)</b>				
A—Edited or suppressed by the analyst	1,823	9.3	1,823	9.3
I—Imputed	316	1.6	2,139	10.9
M—Missing	2,467	12.5	4,606	23.4
N—Not applicable	1,009	5.1	5,615	28.5
R—As reported by the state	14,057	71.5	19,672	100.0
<b>Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)</b>				
A—Edited or suppressed by the analyst	51	0.3	51	0.3
I—Imputed	8	#	59	0.3
M—Missing	2,218	11.3	2,277	11.6
N—Not applicable	1,009	5.1	3,286	16.7
R—As reported by the state	16,386	83.3	19,672	100.0
<b>Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)</b>				
A—Edited or suppressed by the analyst	51	0.3	51	0.3
I—Imputed	40	0.2	91	0.5
M—Missing	2,213	11.2	2,304	11.7
N—Not applicable	1,009	5.1	3,313	16.8
R—As reported by the state	16,359	83.2	19,672	100.0
<b>Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)</b>				
A—Edited or suppressed by the analyst	46	0.2	46	0.2
I—Imputed	1,606	8.2	1,652	8.4
M—Missing	2,419	12.3	4,071	20.7
N—Not applicable	1,009	5.1	5,080	25.8
R—As reported by the state	14,592	74.2	19,672	100.0
<b>Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)</b>				
M—Missing	5,035	25.6	5,035	25.6
N—Not applicable	1,009	5.1	6,044	30.7
R—As reported by the state	13,628	69.3	19,672	100.0
<b>Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)</b>				
I—Imputed	1	#	1	#
M—Missing	5,035	25.6	5,036	25.6
N—Not applicable	1,009	5.1	6,045	30.7
R—As reported by the state	13,627	69.3	19,672	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2020—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Assets - Sinking Fund (FL_W01)</b>				
I—Imputed	1	#	1	#
M—Missing	1,770	9.0	1,771	9.0
N—Not applicable	1,009	5.1	2,780	14.1
R—As reported by the state	16,892	85.9	19,672	100.0
<b>Flag - Assets - Bond Fund (FL_W31)</b>				
I—Imputed	4	#	4	#
M—Missing	2,053	10.4	2,057	10.5
N—Not applicable	1,009	5.1	3,066	15.6
R—As reported by the state	16,606	84.4	19,672	100.0
<b>Flag - Assets - Other Funds (FL_W61)</b>				
I—Imputed	25	0.1	25	0.1
M—Missing	1,177	6.0	1,202	6.1
N—Not applicable	1,009	5.1	2,211	11.2
R—As reported by the state	17,461	88.8	19,672	100.0
<b>Flag - Utilities and Energy Services (FL_V95)</b>				
I—Imputed	13	0.1	13	0.1
M—Missing	6,132	31.2	6,145	31.2
N—Not applicable	1,009	5.1	7,154	36.4
R—As reported by the state	12,518	63.6	19,672	100.0
<b>Flag - Technology-Related Supplies and Purchased Services (FL_V02)</b>				
I—Imputed	26	0.1	26	0.1
M—Missing	7,559	38.4	7,585	38.6
N—Not applicable	1,009	5.1	8,594	43.7
R—As reported by the state	11,078	56.3	19,672	100.0
<b>Flag - Technology-Related Equipment (FL_K14)</b>				
I—Imputed	111	0.6	111	0.6
M—Missing	8,196	41.7	8,307	42.2
N—Not applicable	1,009	5.1	9,316	47.4
R—As reported by the state	10,356	52.6	19,672	100.0
<b>Flag - Current Expenditures - State and Local Funds (FL_CE1)</b>				
I—Imputed	1,569	8.0	1,569	8.0
M—Missing	4,940	25.1	6,509	33.1
N—Not applicable	1,009	5.1	7,518	38.2
R—As reported by the state	12,154	61.8	19,672	100.0
<b>Flag - Current Expenditures - Federal Funds (FL_CE2)</b>				
I—Imputed	1,572	8.0	1,572	8.0
M—Missing	4,940	25.1	6,512	33.1
N—Not applicable	1,009	5.1	7,521	38.2
R—As reported by the state	12,151	61.8	19,672	100.0
<b>Flag - Regional Education Service Agency (RESA) Current Exp on Behalf of The LEA (FL_CE3)</b>				
M—Missing	14,650	74.5	14,650	74.5
N—Not applicable	1,009	5.1	15,659	79.6
R—As reported by the state	4,013	20.4	19,672	100.0
<b>Flag - Special Education Expenditure - Current (FL_SE1)</b>				
I—Imputed	6	#	6	#
M—Missing	6,125	31.1	6,131	31.2
N—Not applicable	1,009	5.1	7,140	36.3
R—As reported by the state	12,532	63.7	19,672	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2020—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Special Education Expenditure - Instructional (FL_SE2)</b>				
I—Imputed	11	0.1	11	0.1
M—Missing	6,126	31.1	6,137	31.2
N—Not applicable	1,009	5.1	7,146	36.3
R—As reported by the state	12,526	63.7	19,672	100.0
<b>Flag - Special Education Expenditure - Pupil Support Services (FL_SE3)</b>				
I—Imputed	56	0.3	56	0.3
M—Missing	7,523	38.2	7,579	38.5
N—Not applicable	1,009	5.1	8,588	43.7
R—As reported by the state	11,084	56.3	19,672	100.0
<b>Flag - Special Education Expenditure - Instructional Staff Support Services (FL_SE4)</b>				
I—Imputed	3	#	3	#
M—Missing	8,806	44.8	8,809	44.8
N—Not applicable	1,009	5.1	9,818	49.9
R—As reported by the state	9,854	50.1	19,672	100.0
<b>Flag - Special Education Expenditure - Student Transportation Support Services (FL_SE5)</b>				
I—Imputed	1	#	1	#
M—Missing	8,481	43.1	8,482	43.1
N—Not applicable	1,009	5.1	9,491	48.2
R—As reported by the state	10,181	51.8	19,672	100.0
<b>Flag - CARES Act Funds - Revenue - Elementary and Secondary School Emergency Relief (ESSER) Fund (FL_AR1)</b>				
I—Imputed	1	#	1	#
M—Missing	4,945	25.1	4,946	25.1
N—Not applicable	1,009	5.1	5,955	30.3
R—As reported by the state	13,717	69.7	19,672	100.0
<b>Flag - CARES Act Funds - Revenue - Governor Emergency Education Relief (GEER) Fund (FL_AR2)</b>				
M—Missing	5,895	30.0	5,895	30.0
N—Not applicable	1,009	5.1	6,904	35.1
R—As reported by the state	12,768	64.9	19,672	100.0
<b>Flag - CARES Act Funds - Revenue - Education Stabilization Fund - Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant (FL_AR3)</b>				
M—Missing	9,481	48.2	9,481	48.2
N—Not applicable	1,009	5.1	10,490	53.3
R—As reported by the state	9,182	46.7	19,672	100.0
<b>Flag - CARES Act Funds - Revenue - Education Stabilization Fund - Rethink K-12 Education Models (ESF-REM) Discretionary Grant (FL_AR4)</b>				
M—Missing	9,501	48.3	9,501	48.3
N—Not applicable	1,009	5.1	10,510	53.4
R—As reported by the state	9,162	46.6	19,672	100.0
<b>Flag - CARES Act Funds - Revenue - Project School Emergency Response to Violence (Project SERV) (FL_AR5)</b>				
M—Missing	9,309	47.3	9,309	47.3
N—Not applicable	1,009	5.1	10,318	52.5
R—As reported by the state	9,354	47.5	19,672	100.0
<b>Flag - CARES Act Funds - Revenue - Coronavirus Relief Fund (CRF) (FL_AR6)</b>				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	33	0.2	34	0.2
M—Missing	5,385	27.4	5,419	27.5
N—Not applicable	1,009	5.1	6,428	32.7
R—As reported by the state	13,244	67.3	19,672	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2020—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - CARES Act Funds - Expenditure - Current (FL_AE1)</b>				
I—Imputed	1	#	1	#
M—Missing	5,387	27.4	5,388	27.4
N—Not applicable	1,009	5.1	6,397	32.5
R—As reported by the state	13,275	67.5	19,672	100.0
<b>Flag - CARES Act Funds - Expenditure - Instructional (FL_AE2)</b>				
I—Imputed	1	#	1	#
M—Missing	5,990	30.4	5,991	30.5
N—Not applicable	1,009	5.1	7,000	35.6
R—As reported by the state	12,672	64.4	19,672	100.0
<b>Flag - CARES Act Funds - Expenditure - Support Services (FL_AE3)</b>				
I—Imputed	33	0.2	33	0.2
M—Missing	5,990	30.4	6,023	30.6
N—Not applicable	1,009	5.1	7,032	35.7
R—As reported by the state	12,640	64.3	19,672	100.0
<b>Flag - CARES Act Funds - Expenditure - Capital Outlay (FL_AE4)</b>				
I—Imputed	2	#	2	#
M—Missing	5,546	28.2	5,548	28.2
N—Not applicable	1,009	5.1	6,557	33.3
R—As reported by the state	13,115	66.7	19,672	100.0
<b>Flag - CARES Act Funds - Expenditure - Technology-Related Supplies and Purchased Services (FL_AE5)</b>				
I—Imputed	40	0.2	40	0.2
M—Missing	8,460	43.0	8,500	43.2
N—Not applicable	1,009	5.1	9,509	48.3
R—As reported by the state	10,163	51.7	19,672	100.0
<b>Flag - CARES Act Funds - Expenditure - Technology-Related Equipment (FL_AE6)</b>				
I—Imputed	88	0.4	88	0.4
M—Missing	8,477	43.1	8,565	43.5
N—Not applicable	1,009	5.1	9,574	48.7
R—As reported by the state	10,098	51.3	19,672	100.0

# Rounds to zero.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.



## Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2020

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Not			
						Missing (-1)	applicable (-2)	Suppressed (-3)	Suppressed (-9)
V33	Fall Membership	17,739	0	956,634	2,849	2	1,677	254	0
MEMBERSCH	Fall Membership - School Universe	18,040	0	934,580	2,795	3	1,168	461	0
TOTALREV	Total Revenue	18,148	0	\$34,814,826,000	\$44,798,642	493	1,031	0	0
TFEDREV	Total Federal Revenue	18,148	0	1,677,998,000	3,308,526	493	1,031	0	0
C14	Fed Rev - Thru State - Title I	18,148	0	603,376,000	813,351	493	1,031	0	0
C15	Fed Rev - Thru State - Individuals With Disabilities Education Act (IDEA)	18,148	0	304,835,000	655,327	493	1,031	0	0
C19	Fed Rev - Thru State - Vocational and Tech Education	18,148	0	9,657,000	33,050	493	1,031	0	0
C22	Fed Rev - Thru State - Supporting Effective Instruction	18,148	0	22,926,000	64,550	493	1,031	0	0
C23	Fed Rev - Thru State - Student Support and Academic Enrichment	18,148	0	16,476,000	24,210	493	1,031	0	0
C26	Fed Rev - Thru State - 21st Century Learning Centers	18,148	0	18,330,000	22,366	493	1,031	0	0
C27	Fed Rev - Thru State - Rural and Low-Income School Program	18,148	0	3,227,000	2,787	493	1,031	0	0
B11	Fed Rev - Thru State - Bilingual Education	18,148	0	13,483,000	20,147	493	1,031	0	0
C20	Fed Rev - Thru State - Other	18,148	0	340,328,000	489,583	493	1,031	0	0
C25	Fed Rev - Thru State - Child Nutrition Act	18,148	0	415,214,000	886,894	493	1,031	0	0
C36	Fed Rev - Nonspecified	18,148	0	26,244,000	43,092	493	1,031	0	0
B10	Fed Rev - Direct - Impact Aid	18,148	0	59,395,000	83,794	493	1,031	0	0
B12	Fed Rev - Direct - Indian Education	18,148	0	3,008,000	5,910	493	1,031	0	0
B14	Fed Rev - Direct - Small, Rural School Achievement Program	18,148	0	1,204,000	1,983	493	1,031	0	0
B13	Fed Rev - Direct - Other	18,148	0	166,596,000	161,482	493	1,031	0	0
TSTREV	Total State Revenue	18,148	0	12,410,194,000	20,639,876	493	1,031	0	0
C01	State Rev - General Formula Assistance	18,148	0	8,754,877,000	14,350,271	493	1,031	0	0
C04	State Rev - Staff Improvement Programs	18,148	0	246,288,000	363,974	493	1,031	0	0
C05	State Rev - Special Education Programs	18,148	0	1,595,993,000	1,254,719	493	1,031	0	0
C06	State Rev - Compensatory and Basic Skills Programs	18,148	0	289,088,000	376,512	493	1,031	0	0
C07	State Rev - Bilingual Education Programs	18,148	0	113,919,000	80,920	493	1,031	0	0
C08	State Rev - Gifted and Talented Programs	18,148	0	109,655,000	77,437	493	1,031	0	0
C09	State Rev - Vocational Education Programs	18,148	0	21,845,000	77,698	493	1,031	0	0
C10	State Rev - School Lunch Programs	18,148	0	36,333,000	34,290	493	1,031	0	0
C11	State Rev - Capital Outlay and Debt Services Programs	18,148	0	433,637,000	401,429	493	1,031	0	0
C12	State Rev - Transportation Programs	18,148	0	84,568,000	273,176	493	1,031	0	0
C13	State Rev - Other Programs	18,148	0	1,450,408,000	1,940,505	493	1,031	0	0
C35	State Rev - Nonspecified	18,148	0	598,165,000	128,217	493	1,031	0	0
C38	State Rev On Behalf - Employee Benefits	18,148	0	407,522,000	1,242,177	493	1,031	0	0
C39	State Rev On Behalf - Not Employee Benefits	18,148	0	15,355,000	38,551	493	1,031	0	0
TLOCREV	Total Local Revenue	18,148	0	20,726,634,000	20,850,240	493	1,031	0	0
T02	Local Rev - Parent Government Contributions (Dependent School Systems)	1,181	0	18,242,434,000	54,765,157	37	18,454	0	0
T06	Local Rev - Property Taxes	12,390	0	3,074,091,000	18,548,936	72	7,210	0	0
T09	Local Rev - General Sales Taxes	11,791	0	418,904,000	505,911	72	7,809	0	0
T15	Local Rev - Public Utility Taxes	11,790	0	22,048,000	36,034	72	7,810	0	0
T40	Local Rev - Individual and Corporate Income Taxes	11,790	0	156,348,000	216,570	72	7,810	0	0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2020—Continued

Variable	Label	Number of districts			Mean	Missing	Not applicable	Suppressed	Suppressed
		reported	Minimum	Maximum		(-1)	(-2)	(-3)	(-9)
T99	Local Rev - All Other Taxes	11,790	0	85,499,000	155,772	72	7,810	0	0
D11	Local Rev - From Other School Systems	18,148	0	291,244,000	971,440	493	1,031	0	0
D23	Local Rev - From Cities and Counties	18,148	0	170,073,000	642,560	493	1,031	0	0
A07	Local Rev - Tuition Fees From Pupils and Parents	18,148	0	34,460,000	104,491	493	1,031	0	0
A08	Local Rev - Transportation Fees From Pupils and Parents	18,148	0	4,070,000	5,037	493	1,031	0	0
A09	Local Rev - School Lunch	18,148	0	29,708,000	236,879	493	1,031	0	0
A11	Local Rev - Textbook Sales and Rentals	18,148	0	4,128,000	11,841	493	1,031	0	0
A13	Local Rev - District Activity Receipts	18,148	0	88,649,000	231,748	493	1,031	0	0
A15	Local Rev - Student Fees, Nonspecified	18,148	0	13,208,000	7,840	493	1,031	0	0
A20	Local Rev - Other Sales and Services	18,148	0	93,362,000	119,032	493	1,031	0	0
A40	Local Rev - Rents and Royalties	18,148	0	26,204,000	51,517	493	1,031	0	0
U11	Local Rev - Sale of Property	18,148	0	34,180,000	27,130	493	1,031	0	0
U22	Local Rev - Interest Earnings	18,148	0	67,581,000	276,005	493	1,031	0	0
U30	Local Rev - Fines and Forfeits	18,148	0	19,831,000	26,709	493	1,031	0	0
U50	Local Rev - Private Contributions	18,148	0	48,811,000	88,721	493	1,031	0	0
U97	Local Rev - Miscellaneous	18,148	0	2,389,726,000	904,584	493	1,031	0	0
C24	NCES Local Revenue, Census State Revenue	18,148	0	1,075,552,000	323,077	493	1,031	0	0
TOTALEXP	Total Expenditures	18,148	0	34,717,885,000	45,282,275	493	1,031	0	0
TCURELSC	Total Current Exp For Elementary/Secondary Education	18,148	0	27,578,230,000	37,291,976	493	1,031	0	0
TCURINST	Total Current Exp - Instruction	18,148	0	20,843,583,000	22,515,543	493	1,031	0	0
E13	Current Exp - Instruction	18,148	0	20,843,583,000	22,515,543	493	1,031	0	0
V91	Payments to Private Schools	18,148	0	917,129,000	254,633	493	1,031	0	0
V92	Payments to Charter Schools	18,148	0	2,412,937,000	438,850	493	1,031	0	0
TCURSSVC	Total Current Exp - Support Services	18,148	0	6,202,672,000	13,394,369	493	1,031	0	0
E17	Current Exp - Support Services - Pupils	18,148	0	491,222,000	2,359,160	493	1,031	0	0
E07	Current Exp - Support Services - Instructional Staff	18,148	0	602,493,000	1,872,593	493	1,031	0	0
E08	Current Exp - Support Services - General Administration	18,148	0	160,300,000	761,738	493	1,031	0	0
E09	Current Exp - Support Services - School Administration	18,148	0	1,201,753,000	2,132,951	493	1,031	0	0
V40	Current Exp - Support Services - Operation and Maintenance of Plant	18,148	0	2,309,884,000	3,385,819	493	1,031	0	0
V45	Current Exp - Support Services - Student Transportation	18,148	0	1,281,449,000	1,456,563	493	1,031	0	0
V90	Current Exp - Support Services - Business/Central/Other	18,148	0	877,915,000	1,425,535	493	1,031	0	0
V85	Current Exp - Support Services Nonspecified	18,148	0	62,000	10	493	1,031	0	0
TCUROTH	Total Current Expenditures - Other Elementary/Secondary	18,148	0	531,975,000	1,382,065	493	1,031	0	0
E11	Current Exp - Food Services	18,148	0	495,871,000	1,318,374	493	1,031	0	0
V60	Current Exp - Enterprise Operations	18,148	0	37,099,000	61,117	493	1,031	0	0
V65	Current Exp - Other Elementary/Secondary	18,148	0	12,525,000	2,574	493	1,031	0	0
TNONELSE	Total Non-Elementary/Secondary Expenditures	18,148	0	364,127,000	418,901	493	1,031	0	0
V70	Non-Elementary/Secondary Exp - Community Services	18,148	0	95,620,000	238,024	493	1,031	0	0
V75	Non-Elementary/Secondary Exp - Adult Education	18,148	0	279,778,000	115,622	493	1,031	0	0
V80	Non-Elementary/Secondary Exp - Other	18,148	0	57,616,000	65,255	493	1,031	0	0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2020—Continued

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Not			
						Missing (-1)	applicable (-2)	Suppressed (-3)	Suppressed (-9)
TCAPOUT	Total Capital Outlay Expenditures	18,148	0	2,981,622,000	4,698,197	493	1,031	0	0
F12	Capital Outlay - Construction	18,148	0	2,853,275,000	3,802,612	493	1,031	0	0
G15	Capital Outlay - Land and Existing Structures	18,148	0	111,902,000	280,443	493	1,031	0	0
K09	Capital Outlay - Instructional Equipment	18,148	0	72,576,000	136,319	493	1,031	0	0
K10	Capital Outlay - Other Equipment	18,148	0	90,180,000	461,595	493	1,031	0	0
K11	Capital Outlay - Nonspecified Equipment	18,148	0	10,715,000	17,228	493	1,031	0	0
L12	Payments to State Governments	18,148	0	639,599,000	191,691	493	1,031	0	0
M12	Payments to Local Governments	18,148	0	195,325,000	22,239	493	1,031	0	0
Q11	Payments to Other School Systems	18,148	0	440,664,000	805,221	493	1,031	0	0
I86	Interest On Debt	18,148	0	504,667,000	1,160,566	493	1,031	0	0
Z32	Total Salaries	18,148	0	12,976,048,000	21,247,502	493	1,031	0	0
Z33	Salaries - Instruction	18,148	0	10,974,196,000	14,133,787	493	1,031	0	0
Z35	Teacher Salaries - Regular Education Programs	18,148	0	3,861,501,000	8,421,280	493	1,031	0	0
Z36	Teacher Salaries - Special Education Programs	18,148	0	3,113,295,000	2,002,453	493	1,031	0	0
Z37	Teacher Salaries - Vocational Education Programs	18,148	0	850,519,000	376,355	493	1,031	0	0
Z38	Teacher Salaries - Other Educational Programs	18,148	0	153,081,000	630,707	493	1,031	0	0
V11	Salaries - Support Services - Pupils	18,148	0	312,404,000	1,460,938	493	1,031	0	0
V13	Salaries - Support Services - Instructional Staff	18,148	0	362,072,000	1,041,243	493	1,031	0	0
V15	Salaries - Support Services - General Administration	18,148	0	82,377,000	310,297	493	1,031	0	0
V17	Salaries - Support Services - School Administration	18,148	0	758,056,000	1,437,015	493	1,031	0	0
V21	Salaries - Support Services - Operation and Maintenance of Plant	18,148	0	338,473,000	1,100,341	493	1,031	0	0
V23	Salaries - Support Services - Student Transportation	18,148	0	81,768,000	506,155	493	1,031	0	0
V37	Salaries - Support Services - Business/Central/Other	18,148	0	357,925,000	620,511	493	1,031	0	0
V29	Salaries - Food Service	18,148	0	262,943,000	433,074	493	1,031	0	0
Z34	Total Employee Benefits	18,148	0	7,755,913,000	9,226,285	493	1,031	0	0
V10	Empl Benefits - Instruction	18,148	0	6,902,065,000	6,156,392	493	1,031	0	0
V12	Empl Benefits - Support Services - Pupils	18,148	0	172,390,000	626,218	493	1,031	0	0
V14	Empl Benefits - Support Services - Instructional Staff	18,148	0	177,994,000	413,259	493	1,031	0	0
V16	Empl Benefits - Support Services - General Administration	18,148	0	33,852,000	140,767	493	1,031	0	0
V18	Empl Benefits - Support Services - School Administration	18,148	0	443,697,000	597,969	493	1,031	0	0
V22	Empl Benefits - Support Services - Operation and Maintenance of Plant	18,148	0	214,077,000	508,570	493	1,031	0	0
V24	Empl Benefits - Support Services - Student Transportation	18,148	0	50,691,000	232,523	493	1,031	0	0
V38	Empl Benefits - Support Services - Business/Central/Other	18,148	0	209,497,000	286,033	493	1,031	0	0
V30	Empl Benefits - Food Services	18,148	0	103,443,000	191,755	493	1,031	0	0
V32	Empl Benefits - Enterprise Operations	18,148	0	9,483,000	7,410	493	1,031	0	0
V93	Textbooks (Function 1000)	18,148	0	79,837,000	172,321	493	1,031	0	0
_19H	Long Term Debt - Outstanding at Beginning of Fiscal Year	18,148	0	13,761,026,000	26,898,514	493	1,031	0	0
_21F	Long Term Debt - Issued During Fiscal Year	18,148	0	2,309,306,000	4,163,197	493	1,031	0	0
_31F	Long Term Debt - Retired During Fiscal Year	18,148	0	1,852,688,000	3,094,992	493	1,031	0	0
41F	Long Term Debt - Outstanding at End of Fiscal Year	18,148	0	14,217,644,000	27,980,201	493	1,031	0	0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2020—Continued

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Not applicable			
						Missing (-1)	Suppressed (-2)	Suppressed (-3)	Suppressed (-9)
_61V	Short Term Debt - Outstanding at Beginning of Fiscal Year	18,148	0	449,445,000	539,685	493	1,031	0	0
_66V	Short Term Debt - Outstanding at End of Fiscal Year	18,148	0	500,000,000	569,802	493	1,031	0	0
W01	Assets - Sinking Fund	18,148	0	1,077,529,000	1,529,611	493	1,031	0	0
W31	Assets - Bond Fund	18,148	0	1,230,594,000	4,614,865	493	1,031	0	0
W61	Assets - Other Funds	18,148	0	2,502,541,000	10,286,517	493	1,031	0	0
V95	Utilities and Energy Services	18,148	0	79,356,000	462,557	493	1,031	0	0
V02	Technology-Related Supplies and Purchased Services	18,148	0	163,035,000	356,323	493	1,031	0	0
K14	Technology-Related Equipment	18,148	0	29,487,000	74,360	493	1,031	0	0
CE1	Current Expenditures - State and Local Funds	13,723	0	6,832,139,000	31,908,576	4,918	1,031	0	0
CE2	Current Expenditures - Federal Funds	13,723	0	1,017,761,000	2,891,961	4,918	1,031	0	0
CE3	Regional Education Service Agency (RESA) Current Exp On Behalf of The LEA	18,148	0	504,591,000	104,748	493	1,031	0	0
SE1	Special Education Expenditure - Current	18,148	0	1,387,584,000	3,220,862	493	1,031	0	0
SE2	Special Education Expenditure - Instructional	18,148	0	1,055,653,000	2,452,638	493	1,031	0	0
SE3	Special Education Expenditure - Pupil Support Services	18,148	0	125,729,000	422,126	493	1,031	0	0
SE4	Special Education Expenditure - Instructional Staff Support Services	18,148	0	89,564,000	154,155	493	1,031	0	0
SE5	Special Education Expenditure - Student Transportation Support Services	18,148	0	31,338,000	84,586	493	1,031	0	0
AR1	CARES Act Funds - Revenue - Elementary and Secondary School Emergency Relief (ESSER) Fund	18,148	0	17,227,000	31,606	493	1,031	0	0
AR2	CARES Act Funds - Revenue - Governor Emergency Education Relief (GEER) Fund	18,148	0	1,742,000	888	493	1,031	0	0
AR3	CARES Act Funds - Revenue - Education Stabilization Fund - Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	18,148	0	0	0	493	1,031	0	0
AR4	CARES Act Funds - Revenue - Education Stabilization Fund - Rethink K-12 Education Models (ESF-REM) Discretionary Grant	18,148	0	0	0	493	1,031	0	0
AR5	CARES Act Funds - Revenue - Project School Emergency Response to Violence (Project SERV)	18,148	0	0	0	493	1,031	0	0
AR6	CARES Act Funds - Revenue - Coronavirus Relief Fund (CRF)	18,148	0	21,535,000	14,512	493	1,031	0	0
AE1	CARES Act Funds - Expenditure - Current	18,148	0	72,115,000	105,576	493	1,031	0	0
AE2	CARES Act Funds - Expenditure - Instructional	18,148	0	72,115,000	62,770	493	1,031	0	0
AE3	CARES Act Funds - Expenditure - Support Services	18,148	0	20,764,000	29,087	493	1,031	0	0
AE4	CARES Act Funds - Expenditure - Capital Outlay	18,148	0	66,963,000	7,868	493	1,031	0	0
AE5	CARES Act Funds - Expenditure - Technology-Related Supplies and Purchased Service	18,148	0	9,680,000	7,556	493	1,031	0	0
AE6	CARES Act Funds - Expenditure - Technology-Related Equipment	18,148	0	1,314,000	1,493	493	1,031	0	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-3. Number of districts with zero and positive values for revenues, by revenue source and state: Fiscal year 2020

State	Revenues							
	Total		Federal		State		Local	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
<b>Total</b>	<b>17,822</b>	<b>326</b>	<b>17,460</b>	<b>688</b>	<b>17,671</b>	<b>477</b>	<b>17,707</b>	<b>441</b>
Alabama	143	0	142	1	143	0	142	1
Alaska	54	0	54	0	54	0	53	1
Arizona	660	0	616	44	659	1	642	18
Arkansas	275	0	273	2	274	1	274	1
California	2,008	3	1,915	96	1,985	26	2,005	6
Colorado	199	0	196	3	199	0	199	0
Connecticut	200	0	197	3	198	2	197	3
Delaware	43	0	43	0	41	2	43	0
District of Columbia	57	0	57	0	0	57	57	0
Florida	67	0	66	1	67	0	67	0
Georgia	229	0	229	0	229	0	229	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	166	0	164	2	166	0	165	1
Illinois	988	0	975	13	986	2	982	6
Indiana	426	0	418	8	422	4	421	5
Iowa	336	0	336	0	336	0	336	0
Kansas	312	0	311	1	302	10	312	0
Kentucky	172	0	172	0	172	0	172	0
Louisiana	188	0	185	3	188	0	187	1
Maine	271	2	239	34	268	5	269	4
Maryland	24	0	24	0	24	0	24	0
Massachusetts	401	0	401	0	395	6	401	0
Michigan	886	0	881	5	886	0	884	2
Minnesota	567	2	547	22	545	24	563	6
Mississippi	146	3	146	3	146	3	146	3
Missouri	555	0	555	0	555	0	555	0
Montana	422	0	416	6	421	1	422	0
Nebraska	261	0	260	1	261	0	261	0
Nevada	20	0	19	1	20	0	20	0
New Hampshire	176	0	170	6	176	0	174	2
New Jersey	689	0	672	17	689	0	688	1
New Mexico	143	0	143	0	142	1	141	2
New York	691	314	686	319	691	314	691	314
North Carolina	317	1	316	2	316	2	315	3
North Dakota	205	0	196	9	198	7	205	0
Ohio	1,032	0	1,017	15	1,032	0	995	37
Oklahoma	546	1	544	3	545	2	543	4
Oregon	216	0	214	2	216	0	216	0
Pennsylvania	776	0	771	5	770	6	774	2
Rhode Island	62	0	62	0	62	0	62	0
South Carolina	91	0	91	0	91	0	90	1
South Dakota	149	0	149	0	149	0	149	0
Tennessee	143	0	142	1	143	0	143	0
Texas	1,224	0	1,216	8	1,224	0	1,219	5
Utah	157	0	153	4	156	1	153	4
Vermont	146	0	103	43	146	0	141	5
Virginia	133	0	132	1	133	0	133	0
Washington	314	0	313	1	314	0	313	1
West Virginia	60	0	60	0	60	0	60	0
Wisconsin	427	0	424	3	427	0	425	2
Wyoming	48	0	48	0	48	0	48	0

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-4. Number of districts with zero and positive values for current elementary/secondary expenditures, by type of expenditure and state:  
Fiscal year 2020

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
<b>Total</b>	<b>18,119</b>	<b>29</b>	<b>17,973</b>	<b>175</b>	<b>18,102</b>	<b>46</b>	<b>16,401</b>	<b>1,747</b>
Alabama	143	0	143	0	143	0	142	1
Alaska	54	0	54	0	54	0	52	2
Arizona	659	1	657	3	659	1	463	197
Arkansas	274	1	274	1	274	1	263	12
California	2,006	5	1,983	28	2,003	8	1,854	157
Colorado	199	0	198	1	199	0	181	18
Connecticut	194	6	194	6	194	6	175	25
Delaware	42	1	42	1	42	1	41	2
District of Columbia	57	0	57	0	57	0	54	3
Florida	67	0	67	0	67	0	66	1
Georgia	229	0	228	1	229	0	208	21
Hawaii	1	0	1	0	1	0	1	0
Idaho	166	0	166	0	166	0	138	28
Illinois	986	2	973	15	984	4	877	111
Indiana	426	0	405	21	426	0	392	34
Iowa	336	0	336	0	336	0	327	9
Kansas	312	0	311	1	312	0	292	20
Kentucky	172	0	172	0	172	0	172	0
Louisiana	188	0	188	0	188	0	187	1
Maine	273	0	248	25	273	0	193	80
Maryland	24	0	24	0	24	0	24	0
Massachusetts	400	1	400	1	400	1	314	87
Michigan	886	0	885	1	886	0	735	151
Minnesota	569	0	555	14	559	10	489	80
Mississippi	149	0	149	0	149	0	146	3
Missouri	555	0	555	0	555	0	554	1
Montana	422	0	416	6	422	0	309	113
Nebraska	261	0	261	0	261	0	246	15
Nevada	20	0	20	0	20	0	19	1
New Hampshire	175	1	168	8	175	1	160	16
New Jersey	688	1	677	12	688	1	648	41
New Mexico	143	0	142	1	143	0	132	11
New York	1,004	1	1,003	2	1,004	1	972	33
North Carolina	318	0	318	0	318	0	268	50
North Dakota	204	1	202	3	204	1	170	35
Ohio	1,032	0	1,031	1	1,032	0	929	103
Oklahoma	546	1	545	2	546	1	535	12
Oregon	216	0	216	0	216	0	185	31
Pennsylvania	774	2	773	3	774	2	682	94
Rhode Island	62	0	62	0	62	0	59	3
South Carolina	91	0	91	0	91	0	87	4
South Dakota	149	0	149	0	149	0	148	1
Tennessee	143	0	143	0	143	0	142	1
Texas	1,221	3	1,216	8	1,220	4	1,175	49
Utah	157	0	156	1	157	0	128	29
Vermont	145	1	138	8	145	1	111	35
Virginia	133	0	133	0	133	0	132	1
Washington	314	0	314	0	314	0	298	16
West Virginia	60	0	60	0	59	1	57	3
Wisconsin	426	1	426	1	426	1	421	6
Wyoming	48	0	48	0	48	0	48	0

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-5. Number of districts with zero and positive values for expenditures and membership, by type of expenditure and state: Fiscal year 2020

State	Expenditures						Membership (V33)	
	Total		Non-elementary/secondary		Capital outlay		Positive	Zero
	Positive	Zero	Positive	Zero	Positive	Zero		
<b>Total</b>	<b>18,133</b>	<b>15</b>	<b>9,615</b>	<b>8,533</b>	<b>15,975</b>	<b>2,173</b>	<b>17,105</b>	<b>123</b>
Alabama	143	0	140	3	138	5	142	0
Alaska	54	0	26	28	51	3	54	0
Arizona	659	1	114	546	492	168	638	1
Arkansas	275	0	143	132	265	10	260	0
California	2,011	0	716	1,295	1,448	563	1,923	10
Colorado	199	0	78	121	190	9	180	0
Connecticut	194	6	149	51	188	12	191	0
Delaware	42	1	6	37	40	3	41	0
District of Columbia	57	0	3	54	51	6	57	0
Florida	67	0	65	2	65	2	67	0
Georgia	229	0	69	160	212	17	212	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	166	0	32	134	153	13	163	0
Illinois	988	0	586	402	956	32	854	2
Indiana	426	0	317	109	408	18	395	0
Iowa	336	0	104	232	336	0	327	0
Kansas	312	0	57	255	309	3	287	0
Kentucky	172	0	169	3	172	0	172	0
Louisiana	188	0	58	130	161	27	188	0
Maine	273	0	115	158	211	62	203	13
Maryland	24	0	23	1	24	0	24	0
Massachusetts	401	0	150	251	390	11	401	0
Michigan	886	0	633	253	781	105	829	0
Minnesota	569	0	392	177	549	20	499	0
Mississippi	149	0	103	46	149	0	149	0
Missouri	555	0	534	21	522	33	552	3
Montana	422	0	180	242	317	105	400	0
Nebraska	261	0	43	218	258	3	244	8
Nevada	20	0	15	5	20	0	20	0
New Hampshire	176	0	38	138	163	13	161	0
New Jersey	688	1	307	382	623	66	650	10
New Mexico	143	0	29	114	142	1	138	0
New York	1,005	0	612	393	690	315	994	0
North Carolina	318	0	110	208	290	28	318	0
North Dakota	204	1	81	124	197	8	173	1
Ohio	1,032	0	572	460	846	186	928	50
Oklahoma	547	0	169	378	513	34	541	0
Oregon	216	0	123	93	205	11	196	8
Pennsylvania	774	2	652	124	750	26	678	4
Rhode Island	62	0	48	14	62	0	59	0
South Carolina	91	0	83	8	89	2	83	1
South Dakota	149	0	100	49	149	0	149	0
Tennessee	143	0	125	18	143	0	142	0
Texas	1,221	3	675	549	1,023	201	1,201	1
Utah	157	0	63	94	144	13	153	0
Vermont	146	0	45	101	125	21	105	5
Virginia	133	0	93	40	133	0	132	0
Washington	314	0	257	57	302	12	305	0
West Virginia	60	0	56	4	59	1	55	2
Wisconsin	427	0	330	97	422	5	423	4
Wyoming	48	0	26	22	48	0	48	0

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey. The Membership (V33) column in this table also excludes school districts that submitted finance data, but had a membership value of missing, nonapplicable, or suppressed.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-6. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 2020

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>18,148</b>	<b>\$0</b>	<b>\$20,726,634,000</b>	<b>\$20,850,240</b>
Alabama	143	0	187,251,000	19,855,224
Alaska	54	0	225,201,000	10,560,204
Arizona	660	0	267,799,000	7,034,986
Arkansas	275	0	179,925,000	8,242,480
California	2,011	0	2,954,982,000	19,567,459
Colorado	199	49,000	1,149,760,000	34,279,859
Connecticut	200	0	293,947,000	37,175,555
Delaware	43	92,000	149,405,000	20,213,860
District of Columbia	57	2,108,000	1,459,570,000	43,885,368
Florida	67	2,310,000	2,461,009,000	252,486,254
Georgia	229	8,000	1,058,387,000	47,580,437
Hawaii	1	51,323,000	51,323,000	51,323,000
Idaho	166	0	124,651,000	4,542,801
Illinois	988	0	3,799,052,000	21,784,259
Indiana	426	0	195,776,000	10,115,322
Iowa	336	60,000	170,102,000	9,758,923
Kansas	312	4,000	184,933,000	7,046,554
Kentucky	172	462,000	747,012,000	17,789,703
Louisiana	188	0	371,361,000	24,415,027
Maine	273	0	95,132,000	6,493,227
Maryland	24	14,052,000	2,355,340,000	362,922,625
Massachusetts	401	47,000	1,004,876,000	27,609,287
Michigan	886	0	270,692,000	9,974,712
Minnesota	569	0	270,704,000	7,762,432
Mississippi	149	0	113,583,000	12,378,913
Missouri	555	144,000	324,081,000	12,015,050
Montana	422	1,000	57,280,000	2,226,988
Nebraska	261	271,000	336,122,000	11,267,130
Nevada	20	1,116,000	2,263,615,000	156,245,150
New Hampshire	176	0	105,070,000	12,918,591
New Jersey	689	0	229,482,000	27,883,842
New Mexico	143	0	227,983,000	5,905,259
New York	1,005	0	20,726,634,000	43,680,125
North Carolina	318	0	574,541,000	14,654,739
North Dakota	205	26,000	71,694,000	3,541,185
Ohio	1,032	0	608,189,000	14,534,032
Oklahoma	547	0	234,971,000	5,610,186
Oregon	216	11,000	565,597,000	17,551,782
Pennsylvania	776	0	1,612,930,000	29,099,504
Rhode Island	62	533,000	138,801,000	23,296,161
South Carolina	91	0	601,634,000	53,313,176
South Dakota	149	227,000	147,701,000	6,138,302
Tennessee	143	525,000	769,711,000	33,471,336
Texas	1,224	0	2,098,804,000	31,934,774
Utah	157	0	271,930,000	16,324,395
Vermont	146	0	14,255,000	1,725,897
Virginia	133	2,248,000	2,311,661,000	74,931,038
Washington	314	0	466,367,000	15,597,755
West Virginia	60	29,000	136,429,000	20,963,233
Wisconsin	427	0	351,497,000	14,947,775
Wyoming	48	715,000	132,457,000	15,211,521

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.



## Appendix D—Value Distribution and Field Frequencies

Table D-7. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 2020

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>18,148</b>	<b>\$0</b>	<b>\$12,410,194,000</b>	<b>\$20,639,876</b>
Alabama	143	459,000	347,106,000	34,638,566
Alaska	54	530,000	462,985,000	30,735,778
Arizona	660	0	310,526,000	9,321,109
Arkansas	275	0	155,147,000	10,766,098
California	2,011	0	5,740,367,000	28,283,271
Colorado	199	9,000	435,623,000	27,826,945
Connecticut	200	0	445,898,000	23,038,685
Delaware	43	0	194,058,000	39,468,395
District of Columbia	57	0	0	0
Florida	67	2,899,000	1,176,544,000	185,476,493
Georgia	229	759,000	1,152,435,000	49,067,017
Hawaii	1	3,066,973,000	3,066,973,000	3,066,973,000
Idaho	166	157,000	253,089,000	12,011,295
Illinois	988	0	2,389,980,000	15,919,168
Indiana	426	0	304,558,000	20,482,784
Iowa	336	662,000	305,844,000	11,699,122
Kansas	312	0	532,027,000	15,642,372
Kentucky	172	1,324,000	605,727,000	27,589,622
Louisiana	188	321,000	256,753,000	21,627,676
Maine	273	0	70,337,000	4,617,769
Maryland	24	13,236,000	1,350,027,000	303,935,833
Massachusetts	401	0	456,503,000	20,345,970
Michigan	886	11,000	531,441,000	14,676,272
Minnesota	569	0	451,520,000	17,063,687
Mississippi	149	0	178,452,000	16,873,933
Missouri	555	84,000	101,986,000	6,783,117
Montana	422	0	63,822,000	2,081,097
Nebraska	261	58,000	359,033,000	6,178,207
Nevada	20	449,000	1,211,735,000	106,672,000
New Hampshire	176	20,000	87,733,000	6,009,455
New Jersey	689	11,000	1,023,792,000	20,618,787
New Mexico	143	0	875,939,000	22,635,776
New York	1,005	0	12,410,194,000	30,779,948
North Carolina	318	0	1,006,698,000	32,475,179
North Dakota	205	0	122,018,000	5,160,590
Ohio	1,032	2,000	406,801,000	10,390,092
Oklahoma	547	0	192,340,000	6,793,812
Oregon	216	7,000	377,933,000	22,753,431
Pennsylvania	776	0	1,736,780,000	16,788,548
Rhode Island	62	76,000	302,534,000	18,784,629
South Carolina	91	269,000	502,195,000	62,195,297
South Dakota	149	24,000	107,566,000	3,905,752
Tennessee	143	1,664,000	629,934,000	36,651,469
Texas	1,224	4,000	514,773,000	21,958,613
Utah	157	0	434,362,000	23,896,790
Vermont	146	21,000	84,429,000	12,732,021
Virginia	133	1,632,000	724,925,000	55,261,820
Washington	314	319,000	698,872,000	45,282,449
West Virginia	60	1,097,000	182,365,000	34,705,650
Wisconsin	427	172,000	711,782,000	14,160,471
Wyoming	48	746,000	185,603,000	20,054,271

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-8. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 2020

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>18,148</b>	<b>\$0</b>	<b>\$1,677,998,000</b>	<b>\$3,308,526</b>
Alabama	143	0	92,473,000	6,560,371
Alaska	54	24,000	82,173,000	7,069,574
Arizona	660	0	64,491,000	2,084,848
Arkansas	275	0	37,271,000	2,248,618
California	2,011	0	1,025,766,000	4,115,285
Colorado	199	0	110,055,000	4,258,548
Connecticut	200	0	43,749,000	2,403,225
Delaware	43	4,000	20,526,000	3,802,070
District of Columbia	57	12,000	130,955,000	3,755,333
Florida	67	0	434,871,000	50,435,179
Georgia	229	54,000	144,159,000	8,068,524
Hawaii	1	278,259,000	278,259,000	278,259,000
Idaho	166	0	18,714,000	1,744,783
Illinois	988	0	744,288,000	2,429,911
Indiana	426	0	56,695,000	2,419,486
Iowa	336	102,000	56,479,000	1,517,667
Kansas	312	0	66,804,000	1,678,090
Kentucky	172	157,000	138,872,000	5,777,808
Louisiana	188	0	97,790,000	6,039,952
Maine	273	0	18,028,000	657,062
Maryland	24	3,311,000	152,826,000	37,082,917
Massachusetts	401	24,000	110,373,000	2,251,494
Michigan	886	0	264,172,000	2,214,381
Minnesota	569	0	77,071,000	1,391,687
Mississippi	149	0	44,790,000	4,486,651
Missouri	555	35,000	52,281,000	1,837,867
Montana	422	0	15,577,000	600,948
Nebraska	261	0	88,675,000	1,342,483
Nevada	20	0	304,938,000	21,731,350
New Hampshire	176	0	21,244,000	907,176
New Jersey	689	0	83,984,000	1,863,374
New Mexico	143	21,000	125,029,000	4,543,671
New York	1,005	0	1,677,998,000	3,307,687
North Carolina	318	0	141,412,000	5,288,025
North Dakota	205	0	14,537,000	941,083
Ohio	1,032	0	108,781,000	1,849,135
Oklahoma	547	0	65,854,000	1,444,055
Oregon	216	0	52,722,000	2,680,273
Pennsylvania	776	0	355,588,000	2,962,858
Rhode Island	62	70,000	64,330,000	3,473,097
South Carolina	91	29,000	77,592,000	9,830,758
South Dakota	149	85,000	25,348,000	1,614,557
Tennessee	143	0	181,837,000	7,847,769
Texas	1,224	0	345,665,000	5,940,901
Utah	157	0	75,988,000	2,966,414
Vermont	146	0	9,504,000	880,219
Virginia	133	0	118,023,000	8,444,925
Washington	314	0	53,273,000	3,735,745
West Virginia	60	1,025,000	48,102,000	7,234,550
Wisconsin	427	0	184,927,000	1,943,326
Wyoming	48	28,000	16,818,000	2,879,083

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-9. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2020

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>18,148</b>	<b>\$0</b>	<b>\$34,814,826,000</b>	<b>\$44,798,642</b>
Alabama	143	459,000	609,296,000	61,054,161
Alaska	54	604,000	770,359,000	48,365,556
Arizona	660	6,000	630,987,000	18,440,944
Arkansas	275	597,000	318,372,000	21,257,196
California	2,011	0	9,721,115,000	51,966,015
Colorado	199	764,000	1,588,186,000	66,365,352
Connecticut	200	4,000	599,800,000	62,617,465
Delaware	43	262,000	363,989,000	63,484,326
District of Columbia	57	2,631,000	1,590,525,000	47,640,702
Florida	67	8,966,000	4,055,452,000	488,397,925
Georgia	229	1,923,000	2,354,981,000	104,715,978
Hawaii	1	3,396,555,000	3,396,555,000	3,396,555,000
Idaho	166	169,000	380,462,000	18,298,880
Illinois	988	160,000	6,933,320,000	40,133,338
Indiana	426	43,000	557,029,000	33,017,592
Iowa	336	2,401,000	532,425,000	22,975,711
Kansas	312	4,000	728,160,000	24,367,016
Kentucky	172	2,195,000	1,491,611,000	51,157,134
Louisiana	188	813,000	671,932,000	52,082,654
Maine	273	0	125,937,000	11,768,059
Maryland	24	37,400,000	3,473,558,000	703,941,375
Massachusetts	401	516,000	1,550,952,000	50,206,751
Michigan	886	152,000	882,259,000	26,865,366
Minnesota	569	0	754,074,000	26,217,807
Mississippi	149	0	317,283,000	33,739,497
Missouri	555	609,000	465,951,000	20,636,034
Montana	422	1,000	133,890,000	4,909,033
Nebraska	261	2,323,000	783,830,000	18,787,820
Nevada	20	3,018,000	3,780,288,000	284,648,500
New Hampshire	176	20,000	203,434,000	19,835,222
New Jersey	689	126,000	1,264,923,000	50,366,003
New Mexico	143	238,000	1,228,951,000	33,084,706
New York	1,005	0	34,814,826,000	77,767,760
North Carolina	318	0	1,680,930,000	52,417,943
North Dakota	205	58,000	197,050,000	9,642,859
Ohio	1,032	35,000	964,066,000	26,773,259
Oklahoma	547	0	460,569,000	13,848,053
Oregon	216	32,000	926,288,000	42,985,486
Pennsylvania	776	1,000	3,705,298,000	48,850,910
Rhode Island	62	2,329,000	505,665,000	45,553,887
South Carolina	91	1,779,000	1,004,916,000	125,339,231
South Dakota	149	405,000	280,615,000	11,658,611
Tennessee	143	2,609,000	1,347,179,000	77,970,573
Texas	1,224	4,000	2,678,991,000	59,834,288
Utah	157	7,000	737,336,000	43,187,599
Vermont	146	21,000	95,344,000	15,338,137
Virginia	133	4,326,000	3,154,609,000	138,637,782
Washington	314	324,000	1,218,512,000	64,615,949
West Virginia	60	5,781,000	366,896,000	62,903,433
Wisconsin	427	1,543,000	1,210,952,000	31,051,571
Wyoming	48	3,678,000	275,729,000	38,144,875

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-10. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 2020

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>18,148</b>	<b>\$0</b>	<b>\$20,843,583,000</b>	<b>\$22,515,543</b>
Alabama	143	313,000	301,195,000	30,621,727
Alaska	54	181,000	413,257,000	23,843,593
Arizona	660	0	305,340,000	8,273,344
Arkansas	275	0	167,955,000	10,392,051
California	2,011	0	4,549,033,000	25,045,677
Colorado	199	0	571,800,000	28,903,186
Connecticut	200	0	242,604,000	31,474,600
Delaware	43	0	183,604,000	30,927,744
District of Columbia	57	1,333,000	587,187,000	17,905,070
Florida	67	6,587,000	2,364,830,000	257,693,433
Georgia	229	0	1,198,816,000	54,663,201
Hawaii	1	1,775,678,000	1,775,678,000	1,775,678,000
Idaho	166	92,000	174,718,000	9,274,958
Illinois	988	0	3,934,827,000	20,553,295
Indiana	426	0	209,452,000	15,053,702
Iowa	336	154,000	255,933,000	11,076,536
Kansas	312	0	347,957,000	12,455,087
Kentucky	172	1,153,000	778,530,000	26,806,959
Louisiana	188	261,000	327,995,000	25,051,170
Maine	273	0	67,886,000	5,790,853
Maryland	24	19,200,000	1,768,832,000	370,519,958
Massachusetts	401	0	818,922,000	27,339,359
Michigan	886	0	404,093,000	11,828,455
Minnesota	569	0	390,760,000	13,740,014
Mississippi	149	691,000	170,088,000	17,349,369
Missouri	555	238,000	241,693,000	10,451,895
Montana	422	0	77,597,000	2,509,995
Nebraska	261	23,000	437,637,000	10,102,207
Nevada	20	1,346,000	1,858,388,000	139,512,000
New Hampshire	176	0	119,789,000	10,738,545
New Jersey	689	0	427,072,000	24,500,482
New Mexico	143	0	602,914,000	15,147,483
New York	1,005	0	20,843,583,000	46,303,447
North Carolina	318	155,000	1,046,455,000	30,369,450
North Dakota	205	0	110,366,000	4,880,980
Ohio	1,032	0	442,652,000	13,158,313
Oklahoma	547	0	198,507,000	6,902,523
Oregon	216	29,000	386,239,000	20,050,347
Pennsylvania	776	0	996,068,000	22,928,067
Rhode Island	62	665,000	214,799,000	22,842,952
South Carolina	91	989,000	459,168,000	57,823,604
South Dakota	149	225,000	143,141,000	5,653,503
Tennessee	143	586,000	687,446,000	42,380,161
Texas	1,224	0	1,150,646,000	27,378,847
Utah	157	0	426,803,000	22,651,236
Vermont	146	0	54,770,000	7,400,459
Virginia	133	275,000	1,904,556,000	76,325,105
Washington	314	96,000	578,828,000	31,160,615
West Virginia	60	644,000	191,536,000	31,657,233
Wisconsin	427	0	600,473,000	15,000,504
Wyoming	48	1,651,000	133,159,000	19,433,313

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-11. Number of districts and minimum, maximum, and mean of districts' current expenditures for support services, by state: Fiscal year 2020

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>18,148</b>	<b>\$0</b>	<b>\$6,202,672,000</b>	<b>\$13,394,369</b>
Alabama	143	146,000	213,271,000	19,265,238
Alaska	54	349,000	275,862,000	19,299,111
Arizona	660	0	216,564,000	6,157,906
Arkansas	275	0	116,136,000	7,212,385
California	2,011	0	2,969,789,000	15,770,013
Colorado	199	429,000	598,953,000	22,291,889
Connecticut	200	0	163,294,000	19,242,555
Delaware	43	0	119,166,000	21,560,651
District of Columbia	57	1,056,000	546,890,000	17,586,491
Florida	67	641,000	1,139,587,000	143,077,224
Georgia	229	576,000	756,058,000	30,932,249
Hawaii	1	1,086,705,000	1,086,705,000	1,086,705,000
Idaho	166	20,000	96,648,000	5,430,898
Illinois	988	0	1,765,704,000	12,444,744
Indiana	426	36,000	189,677,000	10,377,115
Iowa	336	279,000	154,327,000	6,599,768
Kansas	312	7,000	256,090,000	7,033,151
Kentucky	172	880,000	576,784,000	16,068,576
Louisiana	188	435,000	242,783,000	17,494,899
Maine	273	3,000	42,985,000	3,906,004
Maryland	24	11,535,000	931,713,000	200,591,042
Massachusetts	401	0	529,744,000	15,557,027
Michigan	886	21,000	365,950,000	8,188,851
Minnesota	569	0	180,127,000	6,469,009
Mississippi	149	753,000	95,044,000	11,132,940
Missouri	555	203,000	181,285,000	7,341,950
Montana	422	3,000	43,397,000	1,572,815
Nebraska	261	832,000	211,399,000	5,547,414
Nevada	20	1,404,000	1,142,318,000	88,827,300
New Hampshire	176	0	56,859,000	6,006,250
New Jersey	689	0	434,095,000	16,410,782
New Mexico	143	51,000	337,632,000	9,726,182
New York	1,005	0	6,202,672,000	19,668,540
North Carolina	318	64,000	478,970,000	15,631,503
North Dakota	205	0	52,016,000	2,632,693
Ohio	1,032	25,000	343,105,000	8,355,139
Oklahoma	547	0	163,144,000	4,402,506
Oregon	216	7,000	316,337,000	13,426,278
Pennsylvania	776	0	689,523,000	13,162,793
Rhode Island	62	998,000	183,874,000	15,225,435
South Carolina	91	642,000	292,885,000	39,146,857
South Dakota	149	166,000	76,707,000	3,409,785
Tennessee	143	819,000	473,052,000	24,250,462
Texas	1,224	0	899,454,000	16,741,626
Utah	157	83,000	216,778,000	11,643,917
Vermont	146	0	32,469,000	4,692,466
Virginia	133	689,000	1,031,717,000	44,918,940
Washington	314	96,000	367,882,000	20,304,796
West Virginia	60	0	102,598,000	19,564,517
Wisconsin	427	0	427,731,000	9,397,400
Wyoming	48	1,381,000	85,300,000	12,335,333

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-12. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2020

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>18,148</b>	<b>\$0</b>	<b>\$531,975,000</b>	<b>\$1,382,065</b>
Alabama	143	0	27,549,000	2,773,063
Alaska	54	0	20,773,000	1,629,204
Arizona	660	0	24,433,000	712,417
Arkansas	275	0	12,910,000	961,393
California	2,011	0	384,299,000	1,550,656
Colorado	199	0	39,666,000	1,690,623
Connecticut	200	0	23,832,000	1,562,155
Delaware	43	0	10,237,000	1,796,767
District of Columbia	57	0	30,912,000	895,649
Florida	67	0	150,543,000	20,215,507
Georgia	229	0	90,587,000	4,471,301
Hawaii	1	137,199,000	137,199,000	137,199,000
Idaho	166	0	10,433,000	668,446
Illinois	988	0	220,880,000	894,482
Indiana	426	0	18,924,000	1,177,340
Iowa	336	0	19,368,000	735,086
Kansas	312	0	24,899,000	831,737
Kentucky	172	139,000	72,475,000	2,964,657
Louisiana	188	0	49,334,000	2,443,191
Maine	273	0	3,592,000	302,938
Maryland	24	1,245,000	66,455,000	15,520,792
Massachusetts	401	0	54,335,000	1,155,875
Michigan	886	0	42,523,000	766,210
Minnesota	569	0	31,862,000	888,938
Mississippi	149	0	15,720,000	1,748,134
Missouri	555	0	14,820,000	729,043
Montana	422	0	5,246,000	176,687
Nebraska	261	0	27,011,000	674,582
Nevada	20	0	124,448,000	9,056,850
New Hampshire	176	0	4,904,000	375,068
New Jersey	689	0	37,478,000	1,162,431
New Mexico	143	0	43,989,000	1,217,441
New York	1,005	0	531,975,000	1,355,294
North Carolina	318	0	61,766,000	2,317,818
North Dakota	205	0	13,435,000	554,332
Ohio	1,032	0	26,383,000	669,714
Oklahoma	547	0	26,319,000	736,676
Oregon	216	0	18,129,000	1,074,875
Pennsylvania	776	0	92,953,000	1,306,791
Rhode Island	62	0	16,299,000	894,774
South Carolina	91	0	51,151,000	4,748,571
South Dakota	149	0	14,865,000	506,685
Tennessee	143	0	63,392,000	3,552,035
Texas	1,224	0	109,889,000	2,134,703
Utah	157	0	30,675,000	1,667,318
Vermont	146	0	3,352,000	387,918
Virginia	133	0	101,933,000	4,581,511
Washington	314	0	19,026,000	1,356,162
West Virginia	60	0	21,202,000	3,638,067
Wisconsin	427	0	49,354,000	891,604
Wyoming	48	103,000	6,910,000	1,013,417

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-13. Number of districts and minimum, maximum, and mean of districts' total current expenditures for elementary/secondary education, by state: Fiscal year 2020

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>18,148</b>	<b>\$0</b>	<b>\$27,578,230,000</b>	<b>\$37,291,976</b>
Alabama	143	459,000	542,015,000	52,660,028
Alaska	54	540,000	709,892,000	44,771,907
Arizona	660	0	546,337,000	15,143,667
Arkansas	275	0	294,225,000	18,565,829
California	2,011	0	7,903,121,000	42,366,346
Colorado	199	747,000	1,202,856,000	52,885,698
Connecticut	200	0	387,306,000	52,279,310
Delaware	43	0	309,663,000	54,285,163
District of Columbia	57	2,389,000	1,164,989,000	36,387,211
Florida	67	7,746,000	3,654,960,000	420,986,164
Georgia	229	1,551,000	2,045,461,000	90,066,751
Hawaii	1	2,999,582,000	2,999,582,000	2,999,582,000
Idaho	166	135,000	281,799,000	15,374,301
Illinois	988	0	5,921,411,000	33,892,520
Indiana	426	84,000	418,053,000	26,608,157
Iowa	336	1,264,000	429,628,000	18,411,390
Kansas	312	7,000	628,946,000	20,319,974
Kentucky	172	2,172,000	1,427,789,000	45,840,192
Louisiana	188	763,000	595,291,000	44,989,261
Maine	273	3,000	113,886,000	9,999,795
Maryland	24	31,980,000	2,759,484,000	586,631,792
Massachusetts	401	0	1,403,001,000	44,052,262
Michigan	886	97,000	812,566,000	20,783,516
Minnesota	569	25,000	602,749,000	21,097,961
Mississippi	149	1,727,000	280,852,000	30,230,443
Missouri	555	468,000	423,664,000	18,522,888
Montana	422	3,000	120,994,000	4,259,498
Nebraska	261	1,965,000	676,047,000	16,324,203
Nevada	20	2,815,000	3,125,154,000	237,396,150
New Hampshire	176	0	173,908,000	17,119,864
New Jersey	689	0	884,662,000	42,073,695
New Mexico	143	51,000	984,535,000	26,091,105
New York	1,005	0	27,578,230,000	67,327,281
North Carolina	318	329,000	1,570,345,000	48,318,770
North Dakota	205	0	169,153,000	8,068,005
Ohio	1,032	29,000	812,140,000	22,183,166
Oklahoma	547	0	387,970,000	12,041,706
Oregon	216	36,000	720,705,000	34,551,500
Pennsylvania	776	0	1,778,544,000	37,397,651
Rhode Island	62	2,150,000	414,972,000	38,963,161
South Carolina	91	1,720,000	803,204,000	101,719,033
South Dakota	149	391,000	234,713,000	9,569,973
Tennessee	143	2,259,000	1,223,890,000	70,182,657
Texas	1,224	0	2,159,989,000	46,255,176
Utah	157	83,000	629,164,000	35,962,471
Vermont	146	0	87,197,000	12,480,842
Virginia	133	964,000	3,038,206,000	125,825,556
Washington	314	192,000	965,736,000	52,821,573
West Virginia	60	3,254,000	315,336,000	54,859,817
Wisconsin	427	0	1,077,558,000	25,289,508
Wyoming	48	3,206,000	225,369,000	32,782,063

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-14. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2020

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>18,148</b>	<b>\$0</b>	<b>\$2,981,622,000</b>	<b>\$4,698,197</b>
Alabama	143	0	105,497,000	4,290,706
Alaska	54	0	45,987,000	2,838,889
Arizona	660	0	75,575,000	2,266,476
Arkansas	275	0	51,248,000	2,670,658
California	2,011	0	1,082,899,000	5,625,060
Colorado	199	0	213,811,000	9,773,181
Connecticut	200	0	127,508,000	3,905,200
Delaware	43	0	66,361,000	3,800,558
District of Columbia	57	0	412,297,000	9,392,930
Florida	67	0	402,368,000	48,761,881
Georgia	229	0	227,672,000	10,070,856
Hawaii	1	197,246,000	197,246,000	197,246,000
Idaho	166	0	46,425,000	1,346,825
Illinois	988	0	556,291,000	3,032,970
Indiana	426	0	55,333,000	4,756,242
Iowa	336	64,000	80,904,000	3,402,732
Kansas	312	0	95,499,000	3,123,381
Kentucky	172	9,000	108,736,000	5,044,895
Louisiana	188	0	69,308,000	2,920,771
Maine	273	0	33,352,000	831,736
Maryland	24	3,009,000	400,157,000	73,209,375
Massachusetts	401	0	70,915,000	3,259,663
Michigan	886	0	45,598,000	2,128,323
Minnesota	569	0	109,659,000	4,616,719
Mississippi	149	3,000	76,346,000	3,649,067
Missouri	555	0	90,361,000	2,292,948
Montana	422	0	39,756,000	739,713
Nebraska	261	0	110,531,000	2,222,874
Nevada	20	42,000	487,768,000	40,152,850
New Hampshire	176	0	14,809,000	804,858
New Jersey	689	0	75,668,000	2,389,897
New Mexico	143	0	135,223,000	4,083,413
New York	1,005	0	2,981,622,000	6,920,505
North Carolina	318	0	406,412,000	5,203,802
North Dakota	205	0	56,541,000	1,379,059
Ohio	1,032	0	92,416,000	2,669,919
Oklahoma	547	0	48,252,000	1,397,589
Oregon	216	0	211,043,000	9,024,787
Pennsylvania	776	0	261,764,000	3,217,581
Rhode Island	62	5,000	6,793,000	1,051,032
South Carolina	91	0	235,747,000	16,317,538
South Dakota	149	2,000	72,901,000	1,674,772
Tennessee	143	57,000	120,678,000	5,756,769
Texas	1,224	0	366,723,000	9,416,092
Utah	157	0	187,883,000	7,543,389
Vermont	146	0	5,636,000	439,151
Virginia	133	9,000	238,324,000	11,432,609
Washington	314	0	168,482,000	11,210,382
West Virginia	60	0	32,943,000	4,138,600
Wisconsin	427	0	72,454,000	3,671,112
Wyoming	48	291,000	39,504,000	3,710,729

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.



## Appendix D—Value Distribution and Field Frequencies

Table D-15. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 2020

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>18,148</b>	<b>\$0</b>	<b>\$364,127,000</b>	<b>\$418,901</b>
Alabama	143	0	14,974,000	1,155,517
Alaska	54	0	1,792,000	132,630
Arizona	660	0	10,600,000	172,492
Arkansas	275	0	3,479,000	108,935
California	2,011	0	135,922,000	821,442
Colorado	199	0	46,131,000	416,095
Connecticut	200	0	4,910,000	201,970
Delaware	43	0	2,725,000	174,372
District of Columbia	57	0	11,846,000	341,649
Florida	67	0	85,546,000	7,540,090
Georgia	229	0	8,555,000	155,838
Hawaii	1	17,662,000	17,662,000	17,662,000
Idaho	166	0	1,809,000	38,175
Illinois	988	0	63,714,000	204,278
Indiana	426	0	7,026,000	209,967
Iowa	336	0	5,901,000	98,110
Kansas	312	0	560,000	15,750
Kentucky	172	0	9,696,000	433,244
Louisiana	188	0	2,310,000	52,441
Maine	273	0	3,784,000	118,700
Maryland	24	0	7,053,000	1,001,542
Massachusetts	401	0	2,386,000	109,252
Michigan	886	0	6,908,000	338,087
Minnesota	569	0	35,554,000	979,949
Mississippi	149	0	2,736,000	97,208
Missouri	555	0	14,779,000	341,699
Montana	422	0	1,577,000	23,367
Nebraska	261	0	437,000	8,261
Nevada	20	0	17,118,000	1,206,300
New Hampshire	176	0	1,175,000	31,795
New Jersey	689	0	56,300,000	664,225
New Mexico	143	0	572,000	22,007
New York	1,005	0	364,127,000	567,889
North Carolina	318	0	11,257,000	220,748
North Dakota	205	0	5,644,000	90,546
Ohio	1,032	0	25,918,000	309,169
Oklahoma	547	0	11,646,000	88,293
Oregon	216	0	3,541,000	174,157
Pennsylvania	776	0	64,669,000	717,517
Rhode Island	62	0	9,488,000	878,339
South Carolina	91	0	10,702,000	445,626
South Dakota	149	0	2,093,000	40,121
Tennessee	143	0	11,223,000	592,112
Texas	1,224	0	21,613,000	387,196
Utah	157	0	16,595,000	456,599
Vermont	146	0	4,465,000	68,747
Virginia	133	0	25,323,000	570,346
Washington	314	0	15,197,000	714,452
West Virginia	60	0	7,734,000	656,067
Wisconsin	427	0	36,692,000	316,522
Wyoming	48	0	1,353,000	87,458

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2020

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>18,148</b>	<b>\$0</b>	<b>\$34,717,885,000</b>	<b>\$45,282,275</b>
Alabama	143	459,000	582,822,000	59,416,091
Alaska	54	542,000	766,956,000	48,381,889
Arizona	660	0	619,835,000	18,234,647
Arkansas	275	562,000	363,365,000	22,001,207
California	2,011	1,000	9,632,193,000	52,277,040
Colorado	199	747,000	1,605,362,000	66,751,864
Connecticut	200	0	598,346,000	60,355,235
Delaware	43	0	345,378,000	61,258,698
District of Columbia	57	2,389,000	1,650,142,000	47,754,526
Florida	67	7,806,000	4,111,909,000	486,841,657
Georgia	229	1,795,000	2,212,800,000	101,461,751
Hawaii	1	3,214,490,000	3,214,490,000	3,214,490,000
Idaho	166	135,000	314,775,000	17,202,422
Illinois	988	170,000	7,130,321,000	39,532,877
Indiana	426	84,000	542,398,000	32,998,700
Iowa	336	2,342,000	493,819,000	23,270,429
Kansas	312	7,000	686,480,000	24,329,756
Kentucky	172	2,289,000	1,564,381,000	52,615,890
Louisiana	188	763,000	645,875,000	51,104,266
Maine	273	6,000	121,748,000	11,686,004
Maryland	24	36,624,000	3,261,751,000	680,395,292
Massachusetts	401	1,467,000	1,763,526,000	52,936,062
Michigan	886	166,000	832,841,000	26,104,972
Minnesota	569	25,000	754,241,000	28,011,870
Mississippi	149	1,889,000	305,207,000	34,433,899
Missouri	555	682,000	436,761,000	22,014,838
Montana	422	3,000	132,547,000	5,217,092
Nebraska	261	2,159,000	816,217,000	19,304,444
Nevada	20	3,079,000	3,772,124,000	289,409,350
New Hampshire	176	3,000	183,825,000	19,285,818
New Jersey	689	0	1,287,161,000	49,803,615
New Mexico	143	328,000	1,147,156,000	30,753,434
New York	1,005	141,000	34,717,885,000	80,898,462
North Carolina	318	329,000	1,935,687,000	54,728,629
North Dakota	205	0	209,851,000	10,050,541
Ohio	1,032	32,000	1,104,950,000	27,352,037
Oklahoma	547	282,000	433,892,000	13,727,625
Oregon	216	36,000	1,017,504,000	47,812,037
Pennsylvania	776	0	3,967,179,000	48,964,747
Rhode Island	62	2,158,000	474,635,000	44,236,790
South Carolina	91	1,795,000	952,265,000	124,628,220
South Dakota	149	398,000	322,482,000	11,669,913
Tennessee	143	2,438,000	1,395,085,000	78,312,853
Texas	1,224	0	2,751,715,000	61,573,583
Utah	157	134,000	851,034,000	45,277,860
Vermont	146	18,000	97,134,000	15,299,692
Virginia	133	4,320,000	3,319,353,000	140,895,511
Washington	314	192,000	1,131,647,000	67,464,847
West Virginia	60	5,770,000	356,374,000	60,107,483
Wisconsin	427	1,597,000	1,211,356,000	31,571,679
Wyoming	48	3,749,000	264,917,000	36,988,000

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2020, Provisional File Version 1a.

## **Appendix E—Survey Form**



**2020 ANNUAL SURVEY OF SCHOOL SYSTEM FINANCES**

U.S. DEPARTMENT OF COMMERCE  
U.S. CENSUS BUREAU

FORM **F-33** (1-11-2021)

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. We estimate public reporting burden for this collection of information to be an average of 91.5 hours if responding using the codes on this form, or 15.5 hours using state education agency account codes, 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: ERD Survey Comments 0607-0700, U.S. Census Bureau, 4600 Silver Hill Road, ERD-6H151, Washington, D.C. 20233. You may e-mail comments to erd.surveys@census.gov. Be sure to use "ERD Survey Comments 0607-0700" as the subject.

**NOTE** → Please read the instructions on pages 7 through 11 before completing this form.

Reference numbers pertain to revenue and expenditure codes contained in **Financial Accounting for Local and State School Systems: 2014 Edition**, National Center for Education Statistics (2015).

<b>Part I REVENUE</b>	Amount <b>Omit cents</b>
<b>Section A – FROM LOCAL SOURCES</b>	T06
1. Property taxes (1110, 1140)	
2. General sales or gross receipts tax (1120)	T09
3. Public utility taxes (1190)	T15
4. Individual and corporate income taxes (1130)	T40
5. All other taxes (1190)	T99
6. Parent government contributions (dependent school systems only – 1200)	T02
7. Revenue from cities and counties (1200, 1320, 1330, 1420, 1430, 1960, 2100, 2200, 2800)	D23
8. Revenue from other school systems (within state – 1321, 1421, 1951; out of state – 1331, 1350, 1431, 1952)	D11
9. Tuition fees from pupils, parents, and other private sources (1310, 1340)	A07
	A08
10. Transportation fees from pupils, parents, and other private sources (1410, 1440)	
	A11
11. Textbook sales and rentals (1940)	
	A09
12. School meal programs (1600)	
	A13
13. District activity receipts (1700)	
	A20
14. Other sales and service revenues (1800)	
	A40
15. Rents and royalties (1910)	
	U11
16. Sale of property	

<b>Part I</b>	<b>REVENUE - Continued</b>	Amount - <b>Omit cents</b>
<b>Section A - FROM LOCAL SOURCES - Continued</b>		U22
17.	Interest earnings (1510)	U30
18.	Fines and forfeits	U50
19.	Private contributions (1920)	U97
20.	Miscellaneous other local revenue (1980, 1990)	C01
<b>Section B - FROM STATE SOURCES (3100, 3200, 3800)</b>		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.	Career and technical education programs	C11
8.	School meal programs	C12
9.	Capital outlay and debt service programs	C13
10.	Transportation programs	C14
11.	All other revenues from state sources	C15
<b>Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)</b>		C19
1.	Title I	C22
2.	IDEA, Part B, Sections 611 and 619 - Special Education Grants to States and Preschool Grants	C23
3.	Career and technical education	C26
4.	Title II, Part A - Supporting Effective Instruction	C25
5.	Title IV, Part A, Subpart 1, Section 4105 - Student Support and Academic Enrichment Grants	C27
6.	Title IV, Part B - 21st Century Community Learning Centers	C25
7.	School meal programs - Child Nutrition Act (exclude commodities)	C27
8.	Title V, Part B, Subpart 2 - Rural and Low-Income School Program	B11
9.	Title III, Part A - English Language Acquisition State Grants	C20
10.	All other federal aid through the state	B10
<b>Section D - FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)</b>		B12
1.	Title VII - Impact Aid	B14
2.	Title VI - Indian, Native Hawaiian, and Alaska Native Education	B13
3.	Title V, Part B, Subpart 1 - Small, Rural School Achievement Program	
4.	All other direct federal aid	



**Part II CURRENT OPERATION EXPENDITURE**

Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object series 100)	Employee benefits only (Object series 200, except 240)	TOTAL (ALL current operation objects)
	(1)	(2)	(3)
1. Instruction (1000)	Z33	V10	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E08
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, operation and maintenance of plant (2600)	V21	V22	V40
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500 and 2900)	V37	V38	V90
<b>Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS</b>	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
<b>Section C – NONELEMENTARY-SECONDARY PROGRAMS</b>			V70
12. Community services (3300)			
13. Adult education			V75
14. Other			V80

**Part III CAPITAL OUTLAY EXPENDITURES**

	Amount Omit cents
1. Construction (object 450)	F12
2. Land and existing structures (objects 710, 720, 740)	G15
3. Instructional equipment (object 730, function 1000)	K09
4. All other equipment (object 730, functions 2000, 3000, 4000)	K10

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

	Q11
1. Payments to other school systems (objects 511, 512, 561, 562, 566, 567, 591, 592)	
2. Payments to state governments (objects 565, 569)	L12
3. Payments to local governments (objects 565, 569)	M12
4. Interest on school system indebtedness (object 832)	I86

CONTINUE WITH PART V ON PAGE 4



<b>Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)</b>		Amount <b>Omit cents</b>	
1. For employee benefits		C38	
2. All other (textbooks, school bus purchases, etc.)		C39	
<b>Part VI DEBT</b>		19H	
<b>Section A - LONG TERM - Term of more than one year</b>			
1. Outstanding at beginning of the fiscal year		21F	
2. Issued during fiscal year (revenue code 5110)		31F	
3. Retired during fiscal year (object 831)		41F	
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)		61V	
<b>Section B - SHORT TERM - Term of one year or less</b>			
1. Outstanding at beginning of fiscal year		66V	
2. Outstanding at end of fiscal year			
<b>Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CDs and security holdings)	W01	W31	W61
<b>Part VIII FALL MEMBERSHIP - October 2019</b>		<b>Membership</b>	
Enter the count of pupils enrolled on the school day closest to October 1, 2019		V33	
<b>Part IX SPECIAL PROCESSING ITEMS</b>			
Item	Code	Amount - Omit cents	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		
4. State revenue, nonspecified	C35		
5. Federal revenue, nonspecified	C36		
6. State payment on behalf of the LEA, instruction employee benefits	J13		
7. State payment on behalf of the LEA, pupil support services employee benefits	J17		
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07		
9. State payment on behalf of the LEA, general administration employee benefits	J08		
10. State payment on behalf of the LEA, school administration employee benefits	J09		
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40		
12. State payment on behalf of the LEA, student transportation employee benefits	J45		
13. State payment on behalf of the LEA, business/central/other employee benefits	J90		
14. State payment on behalf of the LEA, other employee benefits	J10		
15. Support services expenditures, nonspecified	V85		

CONTINUE WITH PART IX ON PAGE 5



**Part IX SPECIAL PROCESSING ITEMS – Continued**

Item	Code	Amount Omit Cents
16. Equipment expenditure, nonspecified	K1	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional nonbenefits	J14	
21. State payment on behalf of the LEA, support services nonbenefits	J96	
22. State payment on behalf of the LEA, noninstructional programs nonbenefits	J97	
23. State payment on behalf of the LEA, nonelementary-secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	

**Part X EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II and III**

1. Payments to private schools (objects 563, 566)	V91	
2. Payments to charter schools (objects 562, 564, 567)	V92	
3. Total salaries and wages (object 100 – ALL functions)	Z32	
4. Total employee benefit payments (object 200 – ALL functions)	Z34	
5. Teacher salaries – Regular education programs (program 100)	Z35	
6. Teacher salaries – Special education programs (program 200)	Z36	
7. Teacher salaries – Vocational education programs (program 300)	Z37	
8. Teacher salaries – Other education programs (programs 400, 900)	Z38	
9. Textbooks (object 640, function 1000)	V93	
10. Utilities and energy services (objects 410, 620 – function 2600)	V95	
11. Technology-related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions)	V02	
12. Technology-related equipment (objects 734, 735 – ALL functions)	K14	
13. RESA current expenditures on behalf of the LEA (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592)	CE3	

**Part XI ESSA: CURRENT EXPENDITURES BY FUND TYPE (Exhibits of selected items reported above in II-A and II-B)**

1. Current expenditures for public elementary-secondary education programs paid from state and local funds, excluding private funds, and including current expenditures paid from federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - state funds, local funds, and federal funds intended to replace local tax revenues only, excluding private funds; exclude objects 511, 512, 561-567, 569, 591, and 592)	CE1	
2. Current expenditures for public elementary-secondary education programs paid from federal funds, excluding federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - federal funds only, excluding federal funds intended to replace local tax revenues; exclude objects 511, 512, 561-567, 569, 591, and 592)	CE2	

CONTINUE WITH PART XII ON PAGE 6





**Part XII SPECIAL EDUCATION CURRENT EXPENDITURES**  
**(Exhibits of selected items reported above in II-A and II-B)**

Item	Code	Amount – Omit cents
1. Current expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561, 562, 564, 565, 567, 591, and 592)	SE1	
2. Instructional expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 1000; exclude objects 561, 562, 564, 565, 567, 591, and 592)	SE2	
3. Pupil support services expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 2100; exclude objects 591 and 592)	SE3	
4. Instructional staff support services expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 2200; exclude objects 591 and 592)	SE4	
5. Student transportation support services expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 2700; exclude objects 511, 512, 591, and 592)	SE5	

**Part XIII CARES ACT FUNDS (Exhibits of selected items reported above in I-C, II, and III)**

**Section A – REVENUE**

1. Elementary and Secondary School Emergency Relief (ESSER) Fund	AR1	
2. Governor’s Emergency Education Relief (GEER) Fund	AR2	
3. Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) Discretionary Grant	AR3	
4. Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant	AR4	
5. Project School Emergency Response to Violence (Project SERV)	AR5	
6. Coronavirus Relief Fund (CRF)	AR6	

**Section B – EXPENDITURE**

1. Current expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592)	AE1	
2. Instructional expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; exclude objects 561-567, 569, 591, and 592)	AE2	
3. Support services expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, and 890 for function 2000; exclude objects 511, 512, 591, and 592)	AE3	
4. Capital outlay expenditures paid from CARES Act funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions)	AE4	
5. Technology-related supplies and purchased services expenditures paid from CARES Act funds (objects 351, 352, 432, 443, 530, 650 - ALL functions)	AE5	
6. Technology-related equipment expenditures paid from CARES Act funds (objects 734, 735 - ALL functions)	AE6	

**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.

## BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

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

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

**3.** In cases where revenues were not received, no expenditures made, or no debt or assets, report "0" for the items. Please describe the basis of any estimates or prorations used to report amounts requested on this form in the "Remarks" section.

**4.** For help with questions, contact the Educational Finance Branch of the U.S. Census Bureau at 1-800-622-6193 or erd.f33.list@census.gov.

### Part I - REVENUE

#### Section A - FROM LOCAL SOURCES

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

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

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

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

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

**Line 15-20.** Include revenues received from allowing temporary possession or granting rights to the use of school district buildings, land, or other properties on line 15. Report amounts received from sale of real property, buildings (and improvements to them), land easements, rights-of-way, and other capital assets (buses, automobiles, etc.) on line 16. Include interest earnings from all funds held by the school system on line 17. Report revenues from penalties imposed for violations of law on line 18. Report gifts of cash or securities from private individuals or organizations on line 19. Report receipts from refunds of prior year expenditures and other revenue from local sources not provided for elsewhere on line 20. Report in Part VI the amount of monies from debt issuances.

#### Section B - FROM STATE SOURCES

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

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

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

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

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

**Lines 5-10.** Enter state revenues for the type of program indicated. Include career and technical education programs on line 7; school meal 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.** Report all federal revenues distributed through Title I of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA). Include basic, concentration, targeted, and education finance incentive grants. Also include revenues from state assessment grants, grants for the education of migratory children, and grants for prevention and intervention programs for neglected, delinquent, or at-risk children.

**Line 2.** Report federal revenues awarded under the Individuals with Disabilities Education Act (IDEA 2004). Only include formula grants authorized in Part B, sections 611 and 619 of this legislation. Exclude grants authorized in Part C of this law; report these grants in Part I-C10 of this form instead. Also exclude project grants authorized in Part D of this law; report these grants in Part I-D4 of this form instead.

**Line 3.** Report all federal revenues distributed through the state for career and technical education programs. Include formula grants authorized by section 131 of the Carl D. Perkins Career and Technical Education Act. Also include revenues from Basic State Grants authorized under this law.

**Line 4.** Report all Supporting Effective Instruction formula grants distributed through Title II, Part A of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

**Line 5.** Report all Student Support and Academic Enrichment Grants distributed through Title IV, Part A, subpart 1, section 4105 of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

**Line 6.** Report all 21st Century Community Learning Centers grants distributed through Title IV, Part B of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

**Line 7.** Report all federal revenues from school meal and child nutrition programs authorized under the Child Nutrition Act. Include federal reimbursement revenues provided under the National School Lunch Act, School Breakfast Program, Special Milk Program, a la carte sales, etc. **Report cash payments only – exclude the value of donated commodities.**

**Line 8.** Report all grants received from the Rural and Low-Income School Program under Title V, Part B, subpart 2 of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA). Only include federal revenues disbursed through the state under Title V, Part B, subpart 2 of this law; federal grants awarded directly to local education agencies under Title V, Part B, subpart 1 should be reported in Part I-D3 of this form instead.



**Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT – Continued**

**Line 9.** Report all project grants for English language acquisition distributed through the state under Title III of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

**Line 10.** Report the total of all other federal funds disbursed through the state to the local education agency not included in lines 1 through 9 above. Include comprehensive literacy development grants under Title II, Part B, subpart 2, and charter school grants received through the state authorized under Title IV, Part C of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA). Also include Education for Homeless Children and Youth grants authorized under the McKinney-Vento Homeless Assistance Act and grants authorized in Part C of IDEA. 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 Parts IC1-10 and ID1-4, such as "total federal revenues" not broken down by program.

**Section D – FROM FEDERAL SOURCES DIRECTLY**

**Line 1.** Report all federal Impact Aid payments for construction and for maintenance and operation provided under Title VII of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

**Line 2.** Report all project and formula grants for Indian, Native Hawaiian, and Alaska Native education distributed under Title VI of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

**Line 3.** Report all grants received from the Small, Rural School Achievement Program under Title V, Part B, subpart 1 of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA). Only include federal revenues awarded directly to the local education agency under Title V, Part B, subpart 1 of this law; federal grants disbursed through the state under Title V, Part B, subpart 2 should be reported in Part I-C9 of this form instead.

**Line 1.** Report all federal Impact Aid payments for construction and for **Line 4.** Report the total of all other federal grants awarded directly to the local education agency not included in lines 1 through 3 above. Include project grants authorized under Part D of IDEA, as well as federal Head Start, magnet schools, and gifted and talented program grants provided directly to the local education agency. 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 Parts IC1-10 and ID1-4, such as "total federal revenues" not broken down by program.

**Part II – CURRENT OPERATION EXPENDITURE**

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

<b>Exclude from Part II</b>	<b>Include instead in:</b>
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, line 1
Payments to the state, cities, counties, or special districts	Part IV, lines 2 and 3
Debt service payments	Part IV, line 4 and Part VI, Section A, line 3
State payments on behalf of school systems	Part IX, lines 6–14

**Also exclude interfund transfers and the purchase of stocks, bonds, securities, and other investment assets.**

**Parenthetical references in bold below pertain to function codes contained in Financial Accounting for Local and State School Systems: 2014 Edition, National Center for Education Statistics (2015).**

**Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTION PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12**

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

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

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

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

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

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

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

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

**Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS**

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

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

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



## Section C – NONELEMENTARY-SECONDARY PROGRAMS

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

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

**Line 14. Other.** All other nonelementary-secondary programs such as any post-secondary programs for adults. Nonpublic school program expenditures should also be reported here - payments made directly to private schools should be reported in Parts II-A and II-B, as well as Part X, line 1 of this form, but include all other payments associated with nonpublic school programs (e.g., payments made to private businesses for the transportation of nonpublic school students) here.

## 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. 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. Please only report applicable portions of object codes 562, 566, and 567 here. Amounts for private or charter schools utilizing these object codes should be reported in either Part X, line 1 or Part X, line 2.

**Lines 2 and 3.** Report payments to state and local governments, including repayments of loans. Also include debt service payments to state and local governments and school building authorities that incur debt instead of the school system. Report amounts for tuition to post-secondary institutions operated by state governments on line 2. Report amounts for tuition for tuition to post-secondary institutions operated by local governments on line 3.

**Line 4. Interest on school system debt.** Expenditure for interest incurred on both long-term and short-term indebtedness of the school system. Exclude principal payments, which should be reported in Part VI.

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

Include state payments that benefit the local education agency (LEA) 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 on line 2 any other payments on behalf of the school system, such as for the purchase of textbooks or school buses purchased by the state and given to the local education agency.

## Part VI – DEBT

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

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

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

## Part VIII – FALL MEMBERSHIP – OCTOBER, 2019

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2019 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 National Center for Education Statistics' Common Core of Data Local Education Agency Universe 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 Educational Finance Branch of the U.S. Census Bureau at 1-800-622-6193 or erd.f33.list@census.gov.

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

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

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

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

**Line 5. Federal revenue, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 3. An example would be total federal aid not broken down into separate federal grant programs.

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

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

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

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

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

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

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

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

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

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

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

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

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

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## Part IX – SPECIAL PROCESSING ITEMS – Continued

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

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

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

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

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

## Part X – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II AND III

**Line 1. Payments to private schools (objects 563, 566).** 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. Please only report applicable portions of object code 566 here. Amounts for other public school systems should be reported in Part IV, Line 1.

**Line 2. Payments to charter schools (objects 562, 564, 567).** 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 National Center for Education Statistics' Common Core of Data Local Education Agency Universe 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. Please only report applicable portions of object codes 562 and 567 here. Amounts for other public school systems should be reported in Part IV, Line 1.

**Line 3. Total salaries and wages.** Enter the total expenditure for all salaries and wages paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 1, gross salaries without deduction of withholdings for income tax, employee contributions to Social Security and retirement coverage, etc. Do not include employer paid employee benefits in these figures. The total entered for salaries and wages should at least be equal to the sum of the entries made in Part II-A, column 1, and be larger if the local education agency paid salaries for enterprise operations and for nonelementary-secondary program activities.

**Line 4. Total employee benefit payments.** Enter the total expenditure for all employee benefits paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 2, the employer share of state or local employee retirement contributions, social security contributions, group life and health insurance, unemployment and worker's compensation, and any tuition reimbursements. Exclude (and report in Part V) state payments made on behalf of the local education agency. The total entered for employee benefits should at least be equal to the sum of the entries made in Part II-A, column 2, and be larger if the local education agency paid employee benefits for nonelementary-secondary program activities.

**Lines 5–8. Teacher salaries.** Report base salaries paid to certified teachers (object 111) and certified substitute teachers (object 113). Do not include salaries paid to instructional aides or assistants. Report salaries paid for regular programs (program 100) on line 5, special education programs (program 200) on line 6, vocational programs (program 300) on line 7, and other programs (programs 400, 900) on line 8. These amounts should also be included with the instruction salaries and total instruction amounts reported in Part II-A.

**Line 9. Textbooks.** Report expenditures for textbooks used for classroom instruction (object 640, function 1000).

**Line 10. Utilities and energy services (objects 410, 620 – function 2600).** Report expenditures for utility services (object 410), such as water and sewerage services, and energy expenditures (object 620), such as gas, oil, coal, and gasoline. Services received from public or private utility companies should also be included here. Exclude expenditures for telephone or internet services.

**Line 11. Technology-related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions).** Report expenditures for supplies and purchased services that are technology-related. For technology-related supplies, include expenditures on supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Technology-related hardware and software costs below the capitalization threshold (e.g., laptop, Kindle, and iPad costs that fall below the capitalization threshold) should also be reported here.

For technology-related purchased services, include expenditures on data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; and rentals or leases of computers and related equipment. Purchased communications services, such as all costs associated with voice, data (i.e., Internet), and video communications charges should also be reported here. Include expenditure for subscription-based software and information technology arrangements.

Expenditures for technology-related equipment should not be reported here, but instead be reported in the "Technology-related equipment" category (Part X, line 12).

**Line 12. Technology-related equipment (objects 734, 735 – ALL functions).** Report expenditures for technology-related hardware and software used for educational or administrative purposes that exceed the capitalization threshold. Include purchases of network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices. Do not include expenditures for nontechnology-related equipment such as machinery (object 731), vehicles (object 732), and furniture (object 733). Expenditures for technology-related supplies should not be reported here, but instead be reported in the "Technology-related supplies and purchased services" category (Part X, line 11).

**Line 13. RESA current expenditures on behalf of the LEA (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592).** Report current expenditures made by regional education service agencies (RESAs) and other specialized service agencies (e.g., supervisory unions) that benefit this LEA. If a RESA (or other specialized service agency) provides services to multiple LEAs, only include current expenditures that benefit this specific LEA. Include current expenditures made by RESAs corresponding to column (3) of Part II – Sections A and B of this form; exclude other expenditures such as nonelementary-secondary (e.g., community services, adult education) and capital outlay expenditures. To avoid duplication, do not include current expenditures made by RESAs on behalf of this LEA here if those expenditures are already reported by this LEA in Part II – Sections A and B of this form.

## Part XI – ESSA: CURRENT EXPENDITURES BY FUND TYPE (Exhibits of selected items reported above in II-A and II-B)

**Line 1. Current expenditures for public elementary-secondary education programs paid from state and local funds, excluding private funds, and including current expenditures paid from federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - state funds, local funds, and federal funds intended to replace local tax revenues only, excluding private funds; exclude objects 511, 512, 561-567, 569, 591, and 592).** Report all current expenditures for the LEA paid from state and local funds, including federal funds intended to replace local tax revenues. Include both current expenditures paid directly by the LEA from state and local funds and expenditures paid by the state on behalf of the LEA. Exclude current expenditures for the LEA paid from federal funds, current expenditures paid from private funds, and state and local fund payments to charter schools outside the LEA and to private schools. Also exclude any state and local fund payments to other school districts. This amount should be equal to the sum of all state and local fund expenditures reported in column (3) of Part II - Sections A and B of this form, less state and local fund payments to charter schools outside the LEA and to private schools.

**Line 2. Current expenditures for public elementary-secondary education programs paid from federal funds, excluding federal funds intended to replace local tax revenues (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200 - federal funds only, excluding federal funds intended to replace local tax revenues; exclude objects 511, 512, 561-567, 569, 591, and 592).** Report all current expenditures for the LEA paid from federal funds, excluding federal funds intended to replace local tax revenues. Include current expenditures paid directly by the LEA from federal funds, excluding federal funds intended to replace local tax revenues. Exclude current expenditures for the LEA from state and local funds, as well as federal fund payments to charter schools outside the LEA and to private schools. Also exclude any state and local fund payments to other school districts. This amount should be equal to the sum of all federal fund expenditures reported in column (3) of Part II - Sections A and B of this form, less federal fund payments to charter schools outside the LEA and to private schools.

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**Part XII – SPECIAL EDUCATION CURRENT EXPENDITURES  
(Exhibits of selected items reported above in II-A and II-B)**

**Line 1. Current expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561, 562, 564, 565, 567, 591, and 592).** Report all current expenditures for special education (program 200). Include current expenditures for special education paid directly by the LEA and paid by the state on behalf of the LEA. Also include tuition payments to private schools for special education (object 563), current expenditures for special education voucher programs (object 566), and special education payments made to non-LEA entities such as residential treatment centers and juvenile justice facilities (object 569). Exclude any special education payments made to other LEAs, including any charter schools outside the LEA.

**Line 2. Instructional expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 1000; exclude objects 561, 562, 564, 565, 567, 591, and 592).** Include special education activities dealing directly with the interaction of teachers and students in the classroom, other locations such as a home or hospital, and in other learning situations such as those involving co-curricular activities. Also include amounts for the activities of instructional aides or assistants engaged in special education programs. Include instructional expenditures for special education paid directly by the LEA and paid by the state on behalf of the LEA. Also include tuition payments to private schools for special education and payments for special education voucher programs. Exclude any special education payments for instruction made to other LEAs, including any charter schools outside the LEA.

**Line 3. Pupil support services expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 2100; exclude objects 591 and 592).** Report pupil support services expenditures for special education (program 200), such as expenditures for administrative, guidance, health, and other support for students that enhance instruction for special education. Include special education expenditures for school health services, psychological services, speech services, occupational therapy, physical therapy, and visually impaired services. Also include special education expenditures for attendance, social work, and guidance counseling services. Include pupil support services expenditures for special education paid directly by the LEA and paid by the state on behalf of the LEA. Exclude any special education payments for pupil support services made to other LEAs, including any charter schools outside the LEA.

**Line 4. Instructional staff support services expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 2200; exclude objects 591 and 592).** Report instructional staff support services expenditures for special education (program 200). Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, academic assessment, and media, library, and instruction-related technology services. Include both instructional staff support services expenditures for special education paid directly by the LEA and paid by the state on behalf of the LEA. Exclude any special education payments for instructional support services made to other LEAs, including any charter schools outside the LEA.

**Line 5. Student transportation support services expenditures for public elementary-secondary special education programs (program 200: objects 100-600, 810, and 890 for function 2700; exclude objects 511, 512, 591, and 592).** Report student transportation support services expenditures for special education (program 200). Include expenditures for vehicle operation, monitoring riders, and vehicle servicing and maintenance. Include both student transportation support services expenditures for special education paid directly by the LEA and paid by the state on behalf of the LEA. Exclude equipment expenditures for buses and other vehicles used for student transportation. Also exclude any special education payments for student transportation made to other LEAs, including any charter schools outside the LEA.

**Part XIII – CARES ACT FUNDS (Exhibits of selected items reported above in I-C, II, and III)**

**Section A – REVENUE**

**Line 1.** Report all federal revenues distributed from the Elementary and Secondary School Emergency Relief (ESSER) Fund of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

**Line 2.** Report all federal revenues distributed from the Governor's Emergency Education Relief (GEER) Fund of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

**Line 3.** Report all federal revenues distributed from the Education Stabilization Fund – Reimagine Workforce Preparation (ESF-RWP) discretionary grant program established by the Secretary of Education as authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

**Line 4.** Report all federal revenues distributed from the Education Stabilization Fund – Rethink K-12 Education Models (ESF-REM) Discretionary Grant of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

**Line 5.** Report all federal revenues distributed from the Project School Emergency Response to Violence (Project SERV) grants of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

**Line 6.** Report all federal revenues distributed from the Coronavirus Relief Fund (CRF) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

**Section B – EXPENDITURE**

**Line 1. Current expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200; exclude objects 511, 512, 561-567, 569, 591, and 592).** Report all current expenditures from all CARES Act funds. Include CARES Act current expenditures paid directly by the LEA and paid by the state on behalf of the LEA. Exclude payments from CARES Act funds to charter schools outside the LEA and to private schools. Also exclude any payments from CARES Act funds to other school districts.

**Line 2. Instructional expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, and 890 for function 1000; exclude objects 561-567, 569, 591, and 592).** Report all instructional expenditures from all CARES Act funds. Include CARES Act instructional expenditures paid directly by the LEA and paid by the state on behalf of the LEA. Exclude payments from CARES Act funds to charter schools outside the LEA and to private schools. Also exclude any payments from CARES Act funds to other school districts.

**Line 3. Support services expenditures paid from CARES Act funds for public elementary-secondary education (objects 100-600, 810, 820, and 890 for function 2000; exclude objects 511, 512, 591, and 592).** Report all support services expenditures from all CARES Act funds. Include support services expenditures for pupil, instructional staff, general administration, school administration, operation and maintenance of plant, student transportation, business, central, and other support services. Exclude expenditures for food services, enterprise operations, and other noninstructional services programs. Also exclude expenditures for community services, adult education, and other nonelementary-secondary programs, as well as any payments from CARES Act funds to other school districts. Include CARES Act support services expenditures paid directly by the LEA and paid by the state on behalf of the LEA.

**Line 4. Capital outlay expenditures paid from CARES Act funds (objects 100-700, and 890 for function 4000; object 700 for ALL functions).** Report all capital outlay expenditures from all CARES Act funds. Include expenditures for construction, land and existing structures, and equipment. Include CARES Act capital outlay expenditures paid directly by the LEA and paid by the state on behalf of the LEA.

**Line 5. Technology-related supplies and purchased services expenditures paid from CARES Act funds (objects 351, 352, 432, 443, 530, 650 - ALL functions).** Report expenditures from all CARES Act funds for supplies and purchased services that are technology-related. For technology-related supplies, include expenditures on supplies that are typically used in conjunction with technology-related hardware or software (e.g., compact discs, flash drives, cables, and monitor stands). Technology-related hardware and software costs below the capitalization threshold (e.g., laptop, Kindle, and iPad costs that fall below the capitalization threshold) should also be reported here.

For technology-related purchased services, include expenditures on data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; and rentals or leases of computers and related equipment. Purchased communications services, such as all costs associated with voice, data (i.e., Internet), and video communications charges should also be reported here. Include expenditures for subscription-based software and information technology arrangements.

Expenditures from CARES Act funds for technology-related equipment should not be reported here, but instead be reported in the "Technology-related equipment expenditures from CARES Act funds" category (Part XIII, line 6).

**Line 6. Technology-related equipment expenditures paid from CARES Act funds (objects 734, 735 - ALL functions).** Report expenditures from all CARES Act funds for technology-related hardware and software used for educational or administrative purposes that exceed the capitalization threshold. Include purchases of network equipment, servers, personal computers, printers, scanners, other peripherals, and other electronic devices. Do not include expenditures for nontechnology-related equipment such as machinery (object 731), vehicles (object 732), and furniture (object 733). Expenditures for technology-related supplies should not be reported here, but instead be reported in the "Technology-related supplies and purchased services expenditures from CARES Act funds" category (Part XIII, line 5).