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# Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2006–07 (Fiscal Year 2007)

Final File Version 1a





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August 2009

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## **I. Introduction to the NCES Common Core of Data School District Finance Survey (F-33), School Year 2006–07 (Fiscal Year 2007) Final File Version 1a**

The Common Core of Data (CCD) School District Finance Survey (F-33) consists of data submitted annually to the National Center for Education Statistics (NCES) by state education agencies (SEAs) in the 50 states and the District of Columbia. The purpose of the survey is to provide finance data for all local education agencies (LEAs) that provide free public elementary and secondary education in the United States. National and state totals are not included.<sup>1</sup>

Both NCES and the Governments Division of the U.S. Census Bureau collect public school system finance data, and they collaborate in their efforts to gather these data. The Census Bureau is required to collect government finance data under Title 13, U.S.C., Section 182. NCES is authorized to collect these data by Congress through the Education Sciences Reform Act of 2002, P.L. 107-279, sec. 153 (a). The Census Bureau acts as the primary collection agent and produces two data files: one for distribution and reporting by the Census Bureau and the other for distribution and reporting by NCES. The two data files differ in the inclusion in the NCES file of state government expenditures for and on behalf of school districts in certain variables, and in the classification of certain revenues as being from local or state sources. The NCES file also includes many charter school districts that are not included in the Census Bureau file. In addition, the data files differ in name. The Census Bureau refers to its data file as the Annual Survey of Local Government Finances: School Systems, and NCES refers to its as the CCD School District Finance Survey (F-33). This is the documentation of the CCD School District Finance Survey (F-33) data file for school year 2006–07, fiscal year (FY) 2007.

The CCD is a system of surveys designed to be inclusive rather than exclusive. Accordingly, CCD files contain a substantial number of records representing administrative and operating units that are unlike typical public schools and school districts. Definitions and categories used in the CCD are deliberately generic so that they may accommodate the many and varied organizational structures used in the provision of public elementary and secondary education across the nation. The CCD system provides features that enable SEAs and data users to identify and select records according to the categories of interest to them. The principal users of CCD fiscal data are the federal government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public.

Data items are defined and referenced through the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009). The accounting handbook provides common definitions for detailed account codes, which are aggregated to form the data items collected in this survey. This helps to ensure comparable data across states and school districts.

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<sup>1</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 collect data from SEAs, the NPEFS includes expenditures for special state-run and federal-run schools that are not included in the F-33. NPEFS data represent the total spending on public elementary and secondary education for states and the nation, and are used in determining state funding allocations for a number of federal education programs, including those authorized by Title I of the Elementary and Secondary Education Act of 1965.

Changes in the universe population do occur, and are often the result of districts being newly incorporated, undergoing boundary changes, or breaking up. More detailed information on these changes can be found in the nonfiscal CCD Local Education Agency Universe Survey files and documentation at <http://nces.ed.gov/ccd/pubagency.asp>.

The data file for the FY 07 CCD School District Finance Survey (F-33) contains 16,394 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. This file contains records that are not in the Census Bureau school district finance file; the additional records contain data for charter schools and other types of school districts that the Census Bureau does not consider to be government entities. The file includes variables for revenues by source, expenditures by function, indebtedness, assets, and 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.

The remainder of this documentation includes a user's guide and five appendixes. The user's guide contains information on methodology of this survey, including certain conditions that are unique to the data file for the FY 07 survey cycle, as well as information about changes to the survey that may be important to the 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 07 survey cycle.
- **Appendix B—Glossary** defines all of the F-33 data items.
- **Appendix C—State Notes** provides comments related to unique state financial practices for FY 07 and how those practices relate to this data release.
- **Appendix D—Value Distribution and Field Frequencies** provides information about the frequency and distribution of data 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 is a universe survey, meaning that all LEAs from each of the 50 states and the District of Columbia are surveyed. Between October 1 and December 31 of each year, the Census Bureau distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs and submit data to the Census Bureau between March 15 and September 30 of the following year.

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

For the FY 07 collection, the following states submitted data in their own formats: Alabama, Arizona, California, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana,

Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Oregon, South Carolina, Tennessee, and Utah. Idaho and Oklahoma sent revenue data in the F-33 format and expenditure data in their own state format. All other states reported data in the F-33 format. Survey analysts monitor all data by comparing the school district finance data in relation to other CCD survey data and performing internal and longitudinal consistency checks.

The F-33 is designed to provide finance data for each school district and should not be used to create SEA totals. It is suggested that the data user look to other sources, such as the NPEFS (<http://nces.ed.gov/ccd/stfis.asp>), for total revenues and expenditures for public education by state. The F-33 does not include state-run and federal-run schools and some state programs that are not reported at the school district level.

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

The data collected through the F-33 survey are intended to provide a complete picture of the financial activity associated with public elementary and secondary school systems. All financial transactions associated with assets, expenditures by object and function, indebtedness, and revenues by source are considered in these data.

The Census Bureau collects and edits the data, working with state CCD coordinators to resolve any inconsistent or unusual data. Some LEA data may not strictly adhere to the reporting guidelines of the NCES accounting handbook, or an LEA may be missing data for certain items. In these cases, supplemental information may be used by the Census Bureau to impute the necessary figures. A general record of data anomalies associated with state reporting and F-33 adaptation can be found in Appendix C—State Notes.

There are some instances where the Census Bureau and NCES differ in their classification of tax items. Those items classified as local revenue by NCES, but as state revenue by the Census Bureau, are recorded in a single variable—NCES Local Revenue/Census Bureau State Revenue (C24).<sup>2</sup>

### **Fiscal years**

The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama runs from October 1 through September 30, and the fiscal year for Nebraska and Texas runs from September 1 through August 31. The F-33 data are not adjusted to conform to a uniform fiscal year.

### **Transfer items**

The F-33 file contains several items involving the transfer of funds among school districts. Local 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. These items are included in the summary revenue (TLOCREV and TOTALREV) and expenditure (TOTALEXP) items for each district. Data users are encouraged to refer to the NPEFS for state and national totals; compiling state and national

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<sup>2</sup> Variable names are included in parentheses following variable labels at first reference. Subsequent references use variable names only.

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) and the expenditure items Payments to State Governments (L12) and Payments to Local Governments (M12). D23 revenue is included in 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, defined as base salaries paid to certified teachers and certified substitute teachers, are reported in four program areas: Regular (Z35), Special (Z36), Vocational (Z37), and Other (Z38). These exhibited amounts, along with salaries for instructional assistants and aides, are also included in the broader instructional salaries (Z33) data. Textbook expenditures for instructional purposes (V93) are also reported as an exhibit item.

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

State Payments on Behalf of the Local Education Agency—Employee Benefits (C38) and State Payments on Behalf of the Local Education Agency—Other than Employee Benefits (C39) are included in the state revenue subtotal (TSTREV) and total revenue (TOTALREV). State direct support expenditures for and on behalf of school districts are included in the detailed current expenditure items. State payments on behalf of the LEA (SPOB) are not reported separately in the file, but are included in the detailed data items, as shown in table 1.

### **Data item flags**

Beginning with FY 99, the F-33 files have included a flag for each data item (except summary items, such as TOTALREV, TLOCREV, and TOTALEXP). The flag identifies whether the item was recorded on the file as reported by the state, was adjusted, or is not applicable to that district. These companion flags can be found at the end of the data file and are identified by the name of the original data item preceded by an “FL\_” (e.g., FL\_E13 or FL\_19H).

The flags are as follows:

- R - As reported by the state
- A - Adjusted by the analyst
- S - Adjusted to include data for state payments made on behalf of the school systems
- N - Not applicable

Table 1. Destination of state payments on behalf of the LEA (SPOB), by F-33 survey item: Fiscal year 2007

SPOB 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 (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 state to state.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.

### Missing, nonapplicable, and suppressed data

Although no fiscal data items in the F-33 files are identified as missing, it is not always possible to determine whether a reported zero represents a missing data item or a true zero (e.g., small districts often have staff and other costs that cross functions, and the principal of a school in a one-school LEA may also serve as the LEA superintendent. In some cases, this person's salary

might only be reported under LEA administration instead of allocated 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 cases where a district does not have a particular type of revenue or expenditure, the corresponding data are reported as not applicable in this file. Values for nonapplicable data are reported as “-2,” and the corresponding data item flags are assigned a value of “N” (e.g., for fiscally independent districts, the value for Local Revenues—Parent Government Contributions (T02) is “-2,” and the Local Revenues—Parent Government Contributions Flag (FL\_T02) is assigned a value of “N”).

The student membership count (V33) in the F-33 data file is derived from the CCD Local Education Agency Universe Survey. Cases where V33 data are missing (a value was expected and none was measured) are reported as “-1” (e.g., a school district that has at least one student but cannot measure the number of students would report V33 as “-1.”).

NCES suppressed V33 in cases where the student count in the CCD Local Education Agency Universe Survey does not reflect the number of students educated in the district (e.g., student membership counts were suppressed in special education districts and vocational districts where it was determined that these districts provided instruction or support services for students not counted in the CCD Local Education Agency Universe enrollment for that district). Values for suppressed data are reported as “-3,” and the corresponding data item flags are assigned a value of “A.”

Since values of “-1,” “-2,” and “-3” represent missing, nonapplicable, and suppressed data and have no numeric values, it is recommended that data users remove values of “-1,” “-2,” and “-3” from the data file before performing data analysis. The following SAS code can be used to convert “-1,” “-2,” and “-3” to “missing” in the SAS data file:

```
data new;
set sdf071a;
array remove (*) _numeric_;
do i = 1 to dim (remove);
    if remove (i) = -1 then remove (i) = .;
    if remove (i) = -2 then remove (i) = .;
    if remove (i) = -3 then remove (i) = .;
end;
drop i;
run;
```

### **Coverage, response, and nonsampling error**

The F-33 universe includes all public school districts in the 50 states and the District of Columbia. All 51 respondents reported data for FY 07.

Charter school systems’ reporting requirements vary from state to state, and charter school data are currently not reported uniformly to SEAs. Note that some charter school data may be missing from the F-33 file, since some charter schools are not required to submit finance data to SEAs. Only charter schools that submit data to SEAs and whose data are maintained by SEAs are included here.



Nonsampling error occurs when reporting states use different item definitions than those supplied by the CCD. This can arise when states follow different education policies and are not able to map their data exactly to the CCD (e.g., one state may report revenues from student activities while another state prohibits districts from collecting such revenues). Another source of nonsampling error is the timing of the initial data collection. Variations in the fiscal year followed by states are discussed earlier in this section (see “Fiscal years”).

## **Reference sources**

Four reference sources are used in conjunction with F-33 variable description and state reporting. The first and primary source is the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009). 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. A second reference source is *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2001), which can be purchased from the Government Finance Officers Association. A third reference, *Government Finance and Employment Classification Manual* (U.S. Census Bureau 2006), can be accessed online at <http://www.census.gov/govs/www/class06.html>. These three sources allow survey examiners to maintain variable continuity between survey cycles and during survey form modifications. A fourth reference is the summary of definitions needed to respond to the survey, found directly on the F-33 survey form under “Basic Instructions and Suggestions” (see the survey form in appendix E). Here, the respondent may reference general definitions associated with public education revenue, expenditure, debt, and asset information that directly pertain to the survey form. Together, these resources help to maintain the reliability and validity of F-33 school finance data.

## **C. Unit Identifiers**

Six variables serve as the primary identification tools with which to examine the data in this release: the NCES local education agency identification code (LEAID), the Census Bureau identification code (CENSUSID), the Federal Information Processing Standards (FIPS) state code (FIPST), the FIPS county number (CONUM), the Consolidated Statistical Area code (CSA), and the Core-Based Statistical Area code (CBSA).

In addition to these variables, there are six other unit characterization codes: the school-level code (SCHLEV), the agency charter code (AGCHRT), the CCD Agency Nonfiscal File Match (CCDNF), the Census Bureau Fiscal File Match (CENFILE), Agency Low Grade Offered (GSLO), and Agency High Grade Offered (GSHI).

### **C.1. Identification variables**

#### **LEAID**

Of the six identification variables, the NCES local education agency identification code (LEAID) is the most frequently used identifier within this data release. The LEAID code has seven characters: a two-digit state code followed by a five-digit number that is unique to each agency within the state. This identifier generally remains the same across the years of data collection.

LEAID codes allow users to match LEA finance data with data from the nonfiscal CCD surveys (e.g., the Local Education Agency Universe Survey, which contains data on students, staff, dropouts, and graduates). It is also possible to link school-level data with LEA finance data, although it is important to note that school-level finance data are not available.

### **LEAID matching issues**

Not every record in the F-33 file has a valid LEAID code. The absence of a valid LEAID occurs when agencies are not included in, or can not be matched to, the LEA universe file. Education service agencies (ESAs) may also lack a valid LEAID. ESAs provide education-related services and will typically show administrative data but no enrollment. Starting in FY 06, the Census Bureau assigned unique dummy LEAIDs to the LEAs without a valid LEAID. 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.

The existence of a valid LEAID code does not guarantee that a match can be made with the LEA universe file. In some cases, the nonfiscal record may be dropped (by the state coordinator) from the LEA universe file, but retained in the fiscal file because there is still some financial activity associated with that agency. Additionally, it is possible for a district to receive start-up money in advance of having students and staff, resulting in the district being reported in the F-33 survey but not in the LEA universe survey.

The flag CCDNF has been added to the F-33 file to indicate whether a record in that file matches a record in the LEA universe file. In most NCES research and publications, only those F-33 records matching the LEA universe 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 <http://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
- 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 2 includes a complete listing of these codes.

Position 3 of CENSUSID represents the district’s type of school government. It indicates whether a district is fiscally independent and, if not, what level of government controls its revenue-raising authority. This characteristic has not remained constant over all survey cycles. For an explanation of CENSUSID changes, see prior file documentation (Berry and Cohen 2005).

Table 2. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2007

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 2007, Version 1a.

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
- 5 = Independent school system

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 parent school district government, regardless of type. After the FY 93 survey cycle, unique identifiers (positions 10 through 14) were added by the Census Bureau to further specify subunits of parent school district governments. For some districts, CENSUSID may change across survey cycles due to boundary changes or changes in governmental control.

## FIPS and statistical area variables

Four variables in the F-33 file allow records to be identified with specific geographic areas:

- **FIPST** is the FIPS state code. Table 3 presents FIPS state codes by state name and state abbreviation.
- **CONUM** is the FIPS county number. It consists of the two-digit FIPS state code and a three-digit county identification number. County numbers for each state can be found at <http://www.itl.nist.gov/fipspubs/co-codes/states.htm>.
- **CSA** is the Consolidated Statistical Area code. It indicates whether a school district's location is associated with a consolidated statistical area. A CSA may comprise two or more metropolitan or micropolitan statistical areas.
- **CBSA** is the Core-Based Statistical Area code. It indicates whether an agency is associated with a recognized population nucleus and adjacent communities that have a high degree of integration with that nucleus and designated by the U.S. government as a metropolitan or micropolitan statistical area.

Table 3. State abbreviations and FIPS state codes, by state: Fiscal year 2007

State	State abbreviation	FIPS state code	State	State abbreviation	FIPS 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			

NOTE: FIPS stands for Federal Information Processing Standards.

SOURCE: U.S. Department of Commerce, National Institute of Standards and Technology, Federal Information Processing Standards (1987). "Codes for the Identification of the States, the District of Columbia and the Outlying Areas of the United States, and Associated Areas" (FIPS Pub 5-2).

## **C.2 Other unit characterization codes**

### **School-level codes**

School-level codes (SCHLEV) describe the level of education provided within each school district:

- 01 = Elementary school system only
- 02 = Secondary school system only
- 03 = Elementary/secondary school system
- 05 = Vocational or special education system
- 06 = Nonoperating school system
- 07 = Education service agency (ESA)

Most 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, which can be linked to the F-33 file to determine the type of services an agency provides.

### **AGCHRT codes**

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

The AGCHRT code is used to identify districts with charter schools. The codes are as follows:

- 1 = All associated schools are charter schools.
- 2 = All associated schools are charter and noncharter schools.
- 3 = All associated schools are noncharter schools.
- N = Not applicable or code could not be determined (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 nonfiscal files).

### **CCDNF**

The CCDNF variable indicates whether a record in the F-33 file matches a record in the LEA universe file: “0” indicates that the record does not match; “1” indicates that the record does match.

## **CENFILE**

Some records in the F-33 data file released by NCES may not be 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 (e.g., many charter schools are included in CCD files, but are not found in Census Bureau files). A CENFILE code of "0" is assigned to those districts that are not in the Census Bureau file; a code of "1" is assigned to 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.

### **D. Weights**

Weight values (WEIGHT) are assigned to records in the F-33 survey. Although FY 93 and FY 94 were sample surveys, the FY 90, FY 92, and FY 95 through FY 07 collections were universe surveys. As in other universe surveys, each record is assigned a weight of "1."

### **E. Common Core of Data**

The CCD is a comprehensive, annually updated, national statistical database of information concerning all public elementary and secondary schools and school districts. The CCD is made up of six surveys: 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), the School District Finance Survey (F-33), and the Pilot Teacher Compensation Survey (TCS). All CCD data are provided by SEAs and are edited by NCES. When merging the F-33 data file with other CCD data files, data users are encouraged to use the F-33 count for student membership. The student membership count has been changed in some records in the F-33 data file to more closely reflect the count of students enrolled in the schools of the school district.

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

Several changes to the F-33, 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 F-33 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 <http://nces.ed.gov/ccd/f33agency.asp>.

## **Unit identifiers**

In 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, and CENFILE identifies those districts that are available in the U.S. Census Bureau’s version of the F-33 school district file.

In 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.).

## **Special exhibit items**

Teacher salary and textbook exhibit items were added to the survey form since the FY 04 collection. These items are described earlier (see 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**

In FY 06, “-3” was used in the data file to represent values suppressed by NCES (see section II. B).

## **Local revenue items**

Four local revenue items were added to the survey form since the FY 06 collection. 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**

In FY 07, “-1” was used in the data file to represent missing values in student membership count (V33).

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

### **File formats**

Data presented in this release are available in two formats—SAS datasets (.sas7bdat) and tab-separated values text files (.txt).

## **File names**

The names of the FY 07 releases are as follows:

- Sdf071a.sas7bdat (SAS dataset)
- Sdf071a.txt (text file)

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, “07” stands for FY 07, “1” indicates that the file is a final version by NCES, and “a” indicates this is the first version of this file by NCES.

## **File versions**

Starting in school year 1999–2000, CCD data file names were changed to include a two-digit version number. The final files are assigned a version number beginning with 1 (one). The character following 1 indicates the version number of the file (e.g., a “1a” file is the first (original) final file, and a “1b” file is the second (revised) final file).

NCES releases a final 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 considered final.) If NCES receives revised data from states or discovers errors in the final data file, a revised file (Version 1b) is released. The documentation for the revised file indicates which states submitted revised data. The revised file is usually released one year after the original (Version 1a) final 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., LEAID) 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 Excel by using the “Import Wizard” to select the ID fields and set them as text fields.

## **H. State Notes**

The state notes contain information from state data providers regarding any significant changes in the data they are reporting. These comments are reported in this documentation as stated by the respondent with minimal editing by NCES. The beginning and end dates of the fiscal year are also reported for each state.

## **I. 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 the F-33 data. These items are listed in Part IX of the survey form and include T07, J13, J17, J07, J08, J09, J40, J45, J90, J10, J12, J11, B23, J14, J95, J96, J97, J98, and J99. The form is provided in appendix E, which can be viewed and printed using Acrobat Reader.



## References

- Allison, G.S., Honegger, S.D., and Johnson, F. (2009). *Financial Accounting for Local and State School Systems: 2009 Edition* (NCES 2009-325). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC.
- Berry, C. and Cohen, C. (2005). *Documentation for the NCES Common Core of Data, School District Finance Survey (F-33), School Year 2002-03, Fiscal Year (FY) 2003*, (NCES 2005-357). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC.
- Gauthier, Stephen J. (2001). *Governmental Accounting, Auditing, and Financial Reporting 2001*. Chicago, IL: Government Finance Officers.
- U.S. Census Bureau (2006). *Government Finance and Employment Classification Manual*. Retrieved June 17, 2008, from <http://www.census.gov/govs/www/class06.html>.



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



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

File name = Sdf071a.sas7bdat, Fiscal year 2007

Number of variables = 250

Number of observations = 16,394

Release: 1a, August 2009

Name	Order	Type	Label
LEAID	1	Character	NCES 7-DIGIT LOCAL EDUCATION AGENCY ID
CENSUSID	2	Character	CENSUS BUREAU 14-DIGIT GOVERNMENT ID
FIPST	3	Character	FIPS STATE NUMBER
CONUM	4	Character	FIPS COUNTY NUMBER – digits 1 and 2 are FIPS state numbers; digits 3–5 are FIPS numbers for county within the state
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
AGCHRT	11	Character	AGENCY CHARTER CODE 1= All associated schools are charter schools 2= All associated schools are charter and noncharter schools 3= All associated schools are noncharter schools N= Not applicable or code could not be determined
YEAR	12	Character	YEAR OF DATA
CCDNF	13	Character	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
TOTALREV	18	Numeric	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
TFEDREV	19	Numeric	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 + C17 + C18 + C19 + B11 + C20 + C25 + C36 + B10 + B12 + B13)
C14	20	Numeric	FEDERAL REVENUE- THRU STATE TITLE I
C15	21	Numeric	FEDERAL REVENUE- THRU STATE CHILDREN WITH DISABILITIES IDEA

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

Name	Order	Type	Label
C16	22	Numeric	FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
C17	23	Numeric	FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
C18	24	Numeric	FEDERAL REVENUE - THRU STATE - TITLE V, PART A
C19	25	Numeric	FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
B11	26	Numeric	FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
C20	27	Numeric	FEDERAL REVENUE - THRU STATE - OTHER
C25	28	Numeric	FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
C36	29	Numeric	FEDERAL REVENUE - NONSPECIFIED
B10	30	Numeric	FEDERAL REVENUE - DIRECT - IMPACT AID
B12	31	Numeric	FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
B13	32	Numeric	FEDERAL REVENUE - DIRECT - OTHER
TSTREV	33	Numeric	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11+ C12 + C13 + C35 + C38 + C39)
C01	34	Numeric	STATE REVENUE - GENERAL FORMULA ASSISTANCE
C04	35	Numeric	STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
C05	36	Numeric	STATE REVENUE - SPECIAL EDUCATION PROGRAMS
C06	37	Numeric	STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
C07	38	Numeric	STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
C08	39	Numeric	STATE REVENUE - GIFTED AND TALENTED PROGRAMS
C09	40	Numeric	STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
C10	41	Numeric	STATE REVENUE - SCHOOL LUNCH PROGRAMS
C11	42	Numeric	STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
C12	43	Numeric	STATE REVENUE - TRANSPORTATION PROGRAMS
C13	44	Numeric	STATE REVENUE - OTHER PROGRAMS
C35	45	Numeric	STATE REVENUE - NONSPECIFIED
C38	46	Numeric	STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
C39	47	Numeric	STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
TLOCREV	48	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	49	Numeric	LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
T06	50	Numeric	LOCAL REVENUE - PROPERTY TAXES
T09	51	Numeric	LOCAL REVENUE - GENERAL SALES TAXES
T15	52	Numeric	LOCAL REVENUE - PUBLIC UTILITY TAXES
T40	53	Numeric	LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
T99	54	Numeric	LOCAL REVENUE - ALL OTHER TAXES
D11	55	Numeric	LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
D23	56	Numeric	LOCAL REVENUE - FROM CITIES AND COUNTIES
A07	57	Numeric	LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
A08	58	Numeric	LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS

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

Name	Order	Type	Label
A09	59	Numeric	LOCAL REVENUE - SCHOOL LUNCH
A11	60	Numeric	LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
A13	61	Numeric	LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
A15	62	Numeric	LOCAL REVENUE - STUDENTS FEES, NONSPECIFIED
A20	63	Numeric	LOCAL REVENUE - OTHER SALES AND SERVICES
A40	64	Numeric	LOCAL REVENUE - RENTS AND ROYALTIES
U11	65	Numeric	LOCAL REVENUE - SALE OF PROPERTY
U22	66	Numeric	LOCAL REVENUE - INTEREST EARNINGS
U30	67	Numeric	LOCAL REVENUE - FINES AND FORFEITS
U50	68	Numeric	LOCAL REVENUE - PRIVATE CONTRIBUTIONS
U97	69	Numeric	LOCAL REVENUE - MISCELLANEOUS
C24	70	Numeric	NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
TOTALEXP	71	Numeric	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86)
TCURELSC	72	Numeric	TOTAL CURRENT EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
TCURINST	73	Numeric	TOTAL CURRENT EXPENDITURES - INSTRUCTION (equals E13)
E13	74	Numeric	CURRENT EXPENDITURES - INSTRUCTION
V91	75	Numeric	PAYMENTS TO PRIVATE SCHOOLS
V92	76	Numeric	PAYMENTS TO CHARTER SCHOOLS
TCURSSVC	77	Numeric	TOTAL CURRENT EXPENDITURES - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85)
E17	78	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
E07	79	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
E08	80	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
E09	81	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V40	82	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V45	83	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V90	84	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/OTHER
V85	85	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
TCUROTH	86	Numeric	TOTAL CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY (equals E11 + V60 + V65)
E11	87	Numeric	CURRENT EXPENDITURES - FOOD SERVICES
V60	88	Numeric	CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
V65	89	Numeric	CURRENT EXPENDITURES - OTHER ELSEC
TNONELSE	90	Numeric	TOTAL NON-ELEMENTARY/SECONDARY EXPENDITURES (equals V70 + V75 + V80)
V70	91	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES

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

Name	Order	Type	Label
V75	92	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
V80	93	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - OTHER
TCAPOUT	94	Numeric	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
F12	95	Numeric	CAPITAL OUTLAY - CONSTRUCTION
G15	96	Numeric	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
K09	97	Numeric	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
K10	98	Numeric	CAPITAL OUTLAY - OTHER EQUIPMENT
K11	99	Numeric	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
L12	100	Numeric	PAYMENTS TO STATE GOVERNMENTS
M12	101	Numeric	PAYMENTS TO LOCAL GOVERNMENTS
Q11	102	Numeric	PAYMENTS TO OTHER SCHOOL SYSTEMS
I86	103	Numeric	INTEREST ON DEBT
Z32	104	Numeric	TOTAL SALARIES
Z33	105	Numeric	SALARIES - INSTRUCTION
Z35	106	Numeric	TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
Z36	107	Numeric	TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
Z37	108	Numeric	TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
Z38	109	Numeric	TEACHER SALARIES - OTHER EDUCATION PROGRAMS
V11	110	Numeric	SALARIES - SUPPORT SERVICES - PUPILS
V13	111	Numeric	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V15	112	Numeric	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
V17	113	Numeric	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V21	114	Numeric	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V23	115	Numeric	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V37	116	Numeric	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V29	117	Numeric	SALARIES - FOOD SERVICES
Z34	118	Numeric	TOTAL EMPLOYEE BENEFITS
V10	119	Numeric	EMPLOYEE BENEFITS - INSTRUCTION
V12	120	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
V14	121	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V16	122	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
V18	123	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V22	124	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V24	125	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
V38	126	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V30	127	Numeric	EMPLOYEE BENEFITS - FOOD SERVICES
V32	128	Numeric	EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
V93	129	Numeric	TEXTBOOKS



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

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
_19H	130	Numeric	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_21F	131	Numeric	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
_31F	132	Numeric	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
_41F	133	Numeric	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
_61V	134	Numeric	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_66V	135	Numeric	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
W01	136	Numeric	ASSETS - SINKING FUND
W31	137	Numeric	ASSETS - BOND FUND
W61	138	Numeric	ASSETS - OTHER FUNDS
WEIGHT	139	Numeric	WEIGHT
FL_V33	140	Character	FLAG - FALL MEMBERSHIP
FL_C14	141	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE I
FL_C15	142	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILDREN WITH DISABILITIES – IDEA
FL_C16	143	Character	FLAG - FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
FL_C17	144	Character	FLAG - FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
FL_C18	145	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE V, PART A
FL_C19	146	Character	FLAG - FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
FL_B11	147	Character	FLAG - FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
FL_C20	148	Character	FLAG - FEDERAL REVENUE - THRU STATE - OTHER
FL_C25	149	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
FL_C36	150	Character	FLAG - FEDERAL REVENUE - NONSPECIFIED
FL_B10	151	Character	FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID
FL_B12	152	Character	FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
FL_B13	153	Character	FLAG - FEDERAL REVENUE - DIRECT - OTHER
FL_C01	154	Character	FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE
FL_C04	155	Character	FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
FL_C05	156	Character	FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS
FL_C06	157	Character	FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	158	Character	FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
FL_C08	159	Character	FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS
FL_C09	160	Character	FLAG - STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
FL_C10	161	Character	FLAG - STATE REVENUE - SCHOOL LUNCH PROGRAMS
FL_C11	162	Character	FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	163	Character	FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS
FL_C13	164	Character	FLAG - STATE REVENUE - OTHER PROGRAMS
FL_C35	165	Character	FLAG - STATE REVENUE - NONSPECIFIED
FL_C38	166	Character	FLAG - STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
FL_C39	167	Character	FLAG - STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
FL_T02	168	Character	FLAG - LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)

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

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
FL_T06	169	Character	FLAG - LOCAL REVENUE - PROPERTY TAXES
FL_T09	170	Character	FLAG - LOCAL REVENUE - GENERAL SALES TAXES
FL_T15	171	Character	FLAG - LOCAL REVENUE - PUBLIC UTILITY TAXES
FL_T40	172	Character	FLAG - LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
FL_T99	173	Character	FLAG - LOCAL REVENUE - ALL OTHER TAXES
FL_D11	174	Character	FLAG - LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
FL_D23	175	Character	FLAG - LOCAL REVENUE - FROM CITIES AND COUNTIES
FL_A07	176	Character	FLAG - LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
FL_A08	177	Character	FLAG - LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
FL_A09	178	Character	FLAG - LOCAL REVENUE - SCHOOL LUNCH
FL_A11	179	Character	FLAG - LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
FL_A13	180	Character	FLAG - LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
FL_A15	181	Character	FLAG - LOCAL REVENUE - STUDENT FEES, UNSPECIFIED
FL_A20	182	Character	FLAG - LOCAL REVENUE - OTHER SALES AND SERVICES REVENUE
FL_A40	183	Character	FLAG - LOCAL REVENUE - RENTS AND ROYALTIES
FL_U11	184	Character	FLAG - LOCAL REVENUE - SALE OF PROPERTY
FL_U22	185	Character	FLAG - LOCAL REVENUE - INTEREST EARNINGS
FL_U30	186	Character	FLAG - LOCAL REVENUE - FINES AND FORFEITS
FL_U50	187	Character	FLAG - LOCAL REVENUE - PRIVATE CONTRIBUTIONS
FL_U97	188	Character	FLAG - LOCAL REVENUE - MISCELLANEOUS
FL_C24	189	Character	FLAG - NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
FL_E13	190	Character	FLAG - CURRENT EXPENDITURES - INSTRUCTION
FL_V91	191	Character	FLAG - PAYMENTS TO PRIVATE SCHOOLS
FL_V92	192	Character	FLAG - PAYMENTS TO CHARTER SCHOOLS
FL_E17	193	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
FL_E07	194	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_E08	195	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_E09	196	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V40	197	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V45	198	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORT
FL_V90	199	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
FL_V85	200	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES UNSPECIFIED
FL_E11	201	Character	FLAG - CURRENT EXPENDITURES - FOOD SERVICES
FL_V60	202	Character	FLAG - CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
FL_V65	203	Character	FLAG - CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY
FL_V70	204	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
FL_V75	205	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION

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

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
FL_V80	206	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - OTHER
FL_F12	207	Character	FLAG - CAPITAL OUTLAY - CONSTRUCTION
FL_G15	208	Character	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
FL_K09	209	Character	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
FL_K10	210	Character	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
FL_K11	211	Character	FLAG - CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
FL_L12	212	Character	FLAG - PAYMENTS TO STATE GOVERNMENTS
FL_M12	213	Character	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
FL_Q11	214	Character	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
FL_I86	215	Character	FLAG - INTEREST ON DEBT
FL_Z32	216	Character	FLAG - TOTAL SALARIES
FL_Z33	217	Character	FLAG - SALARIES - INSTRUCTION
FL_Z35	218	Character	FLAG - TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
FL_Z36	219	Character	FLAG - TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
FL_Z37	220	Character	FLAG - TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
FL_Z38	221	Character	FLAG - TEACHER SALARIES - OTHER EDUCATION PROGRAMS
FL_V11	222	Character	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
FL_V13	223	Character	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_V15	224	Character	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_V17	225	Character	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V21	226	Character	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V23	227	Character	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V37	228	Character	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V29	229	Character	FLAG - SALARIES - FOOD SERVICE
FL_Z34	230	Character	FLAG - TOTAL EMPLOYEE BENEFITS
FL_V10	231	Character	FLAG - EMPLOYEE BENEFITS - INSTRUCTION
FL_V12	232	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
FL_V14	233	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTION STAFF
FL_V16	234	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - GEN ADMIN
FL_V18	235	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V22	236	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V24	237	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V38	238	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V30	239	Character	FLAG - EMPLOYEE BENEFITS - FOOD SERVICES
FL_V32	240	Character	FLAG - EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS
FL_V93	241	Character	FLAG - TEXTBOOKS
FL_19H	242	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_21F	243	Character	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
FL_31F	244	Character	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR

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

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
FL_41F	245	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_61V	246	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_66V	247	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_W01	248	Character	FLAG - ASSETS - SINKING FUND
FL_W31	249	Character	FLAG - ASSETS - BOND FUND
FL_W61	250	Character	FLAG - ASSETS - OTHER FUNDS

## **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: 2009 Edition* (Allison, Honegger, and Johnson 2009).

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

**construction:** Production of fixed works and structures and additions, replacements, and major alterations thereto, including 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]

**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

## Appendix B—Glossary

behalf of school districts. Also includes transfers made by school districts into their own retirement system. Excludes expenditure for Non-Elementary/Secondary Programs (TNONELSE), debt service, capital outlay, and transfers to other governments or school districts. This item is formally called “Current Expenditures for Public Elementary/Secondary Education.” [TCURELSC is the sum of TCURINST, TCURSSVC, and TCUROTH]

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

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

**debt:** Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes 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.)

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

**equipment:** Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities



## Appendix B—Glossary

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

**federal revenue—direct:** Aid from project grants for programs such as Impact Aid (P.L. 81-815 and P.L. 81-874), Indian Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted/Talented. [B10, B12, 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:

**bilingual education:** Includes project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). These were formerly Title VII grants. [B11]

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

**children with disabilities—IDEA:** Revenues awarded under the Individuals With Disabilities Act (P.L. 91-230). Includes formula grants authorized in Part B of this legislation. Excludes project grants authorized in Part D. These project grants are reported in Federal Revenue—Direct. [C15]

**Title I:** Revenues authorized by Title I of the Elementary and Secondary Education Act of 1965 (P.L. 89-10). Includes basic, concentration, targeted, and finance incentive grants. [C14]

**vocational and technical education:** Revenues from the Carl D. Perkins Vocational Education Act (PL 101-332). Includes revenues from State Basic and Tech-Prep formula grants. [C19]

**other federal aid distributed by the state:** Includes revenues from other formula grant programs distributed through state governments, such as mathematics, science, and teacher quality under Title II (Parts A and B); safe and drug-free schools; Title V (Part A) grants; and the Adult Education Act (Part B). [C16, C17, C18, C20]

## Appendix B—Glossary

**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 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. [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]

**LEA:** Often called a school district, a local education agency is an education agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

**local revenue:** Revenue raised within the boundaries of the LEA. These revenues are primarily raised through property taxes, but also come from other types of taxes and fees. [TLOCREV is the sum of A07, A08, A09, A11, A13, A15, A20, 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]

## Appendix B—Glossary

**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 Service Revenue [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]

**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].

**long-term debt:** Debt payable more than 1 year after the date of issue.

## Appendix B—Glossary

**long-term debt issued:** The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included. [**\_21F**]

**long-term debt retired:** The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. [**\_31F**]

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

**non-elementary/secondary expenditure:** Expenditure for non-elementary/secondary education programs. Included in this category are community services, adult education, and other non-elementary/secondary programs. [**TNONE** 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). (See “Special Exhibit Items” in the “User’s Guide” section of this documentation.) [**V91**]

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

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

## Appendix B—Glossary

**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]

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

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

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

**capital outlay/debt service:** Revenue paid for school construction and building aid, including amounts to help 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 physically and mentally disabled students. [C05]

**staff improvement programs:** Revenues for programs designed to improve the quantity and quality of school system staff. Examples include programs for additional teacher units, teacher benefits such as retirement and social security contributions paid directly to the school system, mentor teachers, teacher induction, staff development contracts and

## Appendix B—Glossary

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]

**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 2003). 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]

## Appendix B—Glossary

**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]

**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]

**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. 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]

**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, and I86]

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





## **Appendix C—State Notes**



## Appendix C—State Notes

The following notes can be used to track 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

### Alaska

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Arizona

**Fiscal Year:** July 1–June 30

**Notes:**

- Payments to other school systems (Q11) cannot be isolated in the Arizona financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.
- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- The decrease in revenue from cities and counties (D23) is due to the Arizona State Legislature’s temporary suspension of county equalization assistance for education property taxes. This suspension is effective through fiscal year (FY) 2010. Arizona appropriates money from the state’s General Fund to compensate school districts for the lost education tax revenue from counties, which is reflected in the increase of state general formula assistance (C01).

### Arkansas

**Fiscal Year:** July 1–June 30

**Notes:**

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

## Appendix C—State Notes

### California

**Fiscal Year:** July 1–June 30

**Notes:**

- State expenditures made on behalf of the public school systems are reported in the data.
- For six districts in California, the state reports a single unified district in the F-33 survey, but separate elementary and secondary 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. An NCES ID code (LEAID) is assigned to the combined district so that it may be matched with related items in the CCD file. Table C-1 lists the combined districts, LEAIDs, and enrollment.

Table C-1. California combined school districts and enrollment in the F-33 survey: Fiscal year 2007

School district	LEAID	Enrollment
Arena Union Elementary/ Point Arena Joint		
Union High (combined district)	0603090	471
Arena Union Elementary	0603090	292
Point Arena Joint Union High	0631230	179
Modesto (combined district)	0625130	32,584
Modesto City Elementary	0625130	16,680
Modesto City High	0625150	15,904
Petaluma (combined district)	0630230	8,033
Petaluma City Elementary	0630230	2,175
Petaluma City High	0630250	5,858
Santa Barbara (combined district)	0635360	16,118
Santa Barbara Elementary	0635360	5,722
Santa Barbara High	0635370	10,396
Santa Cruz (combined district)	0635590	7,061
Santa Cruz City Elementary	0635590	2,125
Santa Cruz City High	0635600	4,936
Santa Rosa (combined district)	0635810	16,720
Santa Rosa Elementary	0635810	4,571
Santa Rosa High	0635830	12,149

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2007, Version 1a.

### Colorado

**Fiscal Year:** July 1–June 30

### Connecticut

**Fiscal Year:** July 1–June 30

**Notes:**

- State expenditures made on behalf of the public school systems are reported in the data.
- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- Debt information for some dependent city and town school districts is not available and thus not reported in the data.

## Appendix C—State Notes

### Delaware

**Fiscal Year:** July 1–June 30

**Notes:**

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).

### District of Columbia

**Fiscal Year:** July 1–June 30

**Notes:**

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).

### Florida

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Georgia

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Hawaii

**Fiscal Year:** July 1–June 30

### Idaho

**Fiscal Year:** July 1–June 30

**Notes:**

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- State expenditures made on behalf of the public school systems are reported in the data.
- Payments to other school systems (Q11) cannot be isolated in the Idaho financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.
- The decrease in local property tax revenues (T06) is the result of the Idaho Legislature's passing of a property tax relief act that eliminated Idaho's maintenance and operation property tax levy for school funding. Idaho increased sales taxes and appropriated money from the state's General Fund to compensate school districts for the lost property tax revenue, which is reflected in the increase of state general formula assistance (C01).

## Appendix C—State Notes

### Illinois

**Fiscal Year:** July 1–June 30

**Notes:**

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- State expenditures made on behalf of the public school systems are reported in the data.
- Corporate personal property replacement tax revenues are reported as NCES local revenue, Census state revenue (C24) and included in the local revenue subtotal.

### Indiana

**Fiscal Year:** July 1–June 30

**Notes:**

- State expenditures made on behalf of the public school systems are reported in the data.
- Property taxes collected on behalf of charter schools are reported as NCES local revenue, Census state revenue (C24) and included in the local revenue subtotal.
- The decrease in local property tax revenue (T06) is the result of a state-wide delay in FY 07 property tax billing and collection. Indiana will report property taxes not collected within the expected FY 07 time frame within the fiscal year they are actually collected.

### Iowa

**Fiscal Year:** July 1–June 30

### Kansas

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Kentucky

**Fiscal Year:** July 1–June 30

**Notes:**

- State expenditures made on behalf of the public school systems are reported in the data.
- Only partial school construction amounts are available for Kentucky school districts prior to FY 04.
- Kentucky school districts report prekindergarten fiscal data, but do not include prekindergarten enrollments in their enrollment data. This will slightly inflate any per-pupil calculations involving Kentucky school districts with missing prekindergarten enrollments.

### Louisiana

**Fiscal Year:** July 1–June 30

## Appendix C—State Notes

### Maine

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Maryland

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Massachusetts

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Michigan

**Fiscal Year:** July 1–June 30

**Notes:**

- Payments to other school systems (Q11) were imputed for 51 intermediate school districts that reported an incorrect amount. The imputation was based on the change in each school district's major local revenues – the sum of property taxes (T06), revenue from other school systems (D11), and miscellaneous local revenue (U97) from FY 06 to FY 07. For example, Wayne Intermediate School District's major local revenues (T06 + D11 + U97) increased 2.8 percent from FY 06 to FY 07 so the FY 06 Q11 for this school district was increased by the same percentage to estimate FY 07 Q11.

### Minnesota

**Fiscal Year:** July 1–June 30

**Notes:**

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).

### Mississippi

**Fiscal Year:** July 1–June 30

**Notes:**

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- Payments to other school systems (Q11) cannot be isolated in the Mississippi financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.

## Appendix C—State Notes

### Missouri

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Montana

**Fiscal Year:** July 1–June 30

### Nebraska

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

### Nevada

**Fiscal Year:** July 1–June 30

**Notes:**

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

### New Hampshire

**Fiscal Year:** July 1–June 30

**Notes:**

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

### New Jersey

**Fiscal Year:** July 1–June 30

**Notes:**

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

### New Mexico

**Fiscal Year:** July 1–June 30



## Appendix C—State Notes

### New York

**Fiscal Year:** July 1–June 30

**Notes:**

- The enrollment amount (V33) for New York City includes enrollments for the New York City Geographic Districts, The New York City Special Schools, and the New York City Alternative Schools, which are reported separately on the CCD Local Education Agency Universe file.
- The state of New York created “special act” school districts to serve institutionalized children from other districts or public agencies. They have no tax base and are run by private organizations. Prior to FY 98, the Census Bureau classified these districts as public entities. Beginning with FY 98, they were reclassified as private institutions and therefore do not appear in any data file released by the Census Bureau after 1997.
- Instructional expenses of New York City Public Schools District include guidance counselor costs.

### North Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- State expenditures made on behalf of the public school systems are reported in the data.
- Payments to other school systems (Q11) cannot be isolated in the North Carolina financial reporting system. These amounts are usually minor. They will slightly inflate the current expenditure amounts for individual school districts.
- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- Prekindergarten enrollment and expenditure amounts are not included in the data.

### North Dakota

**Fiscal Year:** July 1–June 30

### Ohio

**Fiscal Year:** July 1–June 30

### Oklahoma

**Fiscal Year:** July 1–June 30

**Notes:**

- State expenditures made on behalf of the public school systems are reported in the data.
- The fiscal data for seven area vocational-technical districts in Oklahoma are reported as single districts on the School District Finance file, but are reported as multiple districts on the CCD Agency Universe file. An LEAID code is assigned to the districts on the F-33 file so that it may be matched with related items on the CCD Agency Universe file. Table C-2 lists these districts by LEAID.

## Appendix C—State Notes

Table C-2. Oklahoma area combined vocational-technical districts in the F-33 survey: Fiscal year 2007

School district	LEAID
Canadian Valley Area Voc-Tech School District 6	4000052
Canadian Valley - El Reno	4000052
Canadian Valley - Chickasha	4000062
Great Plains Area Voc-Tech School District 9	4000091
Great Plains - Lawton	4000057
Great Plains - Frederick	4000091
Indian Capital Voc-Tech School District 4	4000047
Indian Capital - Stilwell	4000047
Indian Capital - Tahlequah	4000054
Indian Capital Technology Center	4000077
Indian Capital - Sallisaw	4000089
Kiamichi Area Voc-Tech School District 7	4000048
Kiamichi Technology Center - Atoka	4000048
Kiamichi Technology Center - Durant	4000050
Kiamichi Technology Center - Hugo	4000055
Kiamichi Technology Center - Stigler	4000064
Kiamichi Technology Center - Talihina	4000069
Kiamichi Technology Center - Poteau	4000070
Kiamichi Technology Center - Idabel	4000074
Kiamichi Technology Center - McAlester	4000086
Northeast Oklahoma Area Voc-Tech School District 11	4000060
Northeast Technology Center - East	4000060
Northeast Technology Center - South	4000072
Northeast Technology Center - North	4000083
Northwest Area Voc-Tech School District 10	4000071
Northwest Technology Center - Fairview	4000071
Northwest Technology Center - Alva	4000095
Western Oklahoma Area Voc-Tech School District 12	4000049
Western Technology Center - Sayre	4000049
Western Technology Center - Burns Flat	4000094

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.

### Oregon

**Fiscal Year:** July 1–June 30

### Pennsylvania

**Fiscal Year:** July 1–June 30

### Rhode Island

**Fiscal Year:** July 1–June 30

**Notes:**

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

### South Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

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

## Appendix C—State Notes

### South Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- Capital outlay payments for land and existing structures (G15) are reported under construction (F12).
- State expenditures made on behalf of the public school systems are reported in the data.

### Tennessee

**Fiscal Year:** July 1–June 30

### Texas

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

**Notes:**

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

### Utah

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Vermont

**Fiscal Year:** July 1–June 30

**Notes:**

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

### Virginia

**Fiscal Year:** July 1–June 30

### Washington

**Fiscal Year:** July 1–June 30

**Notes:**

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

### West Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

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

## Appendix C—State Notes

### Wisconsin

**Fiscal Year:** July 1–June 30

**Notes:**

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

### 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 2007

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>School-level code (SCHLEV)</b>				
01 Elementary School System Only	3,456	21.1	3,456	21.1
02 Secondary School System Only	837	5.1	4,293	26.2
03 Elementary/Secondary School System	10,940	66.7	15,233	92.9
05 Vocational or Special Education School System	268	1.6	15,501	94.6
06 Nonoperating School System	202	1.2	15,703	95.8
07 Education Service Agency	691	4.2	16,394	100.0
<b>Agency charter code (AGCHRT)</b>				
1 All associated schools are charter schools	1,689	10.3	1,689	10.3
2 All associated schools are charter and noncharter schools	626	3.8	2,315	14.1
3 All associated schools are noncharter schools	13,524	82.5	15,839	96.6
N Not applicable or code could not be determined	555	3.4	16,394	100.0
<b>Survey year (YEAR)</b>				
2007	16,394	100.0	16,394	100.0
<b>CCD Agency Nonfiscal File Match (CCDNF)</b>				
0 Record does not match CCD LEA Universe Survey	34	0.2	34	0.2
1 Record matches CCD LEA Universe Survey	16,360	99.8	16,394	100.0
<b>Census Bureau fiscal file match (CENFILE)</b>				
0 Does not match Census fiscal file	1,518	9.3	1,518	9.3
1 Matches Census fiscal file	14,876	90.7	16,394	100.0
<b>Low Grade Span (GSLO)</b>				
PK Prekindergarten Students	9,220	56.2	9,220	56.2
KG Kindergarten Students	5,220	31.8	14,440	88.0
01 1st Grade Students	73	0.5	14,513	88.5
02 2nd Grade Students	25	0.2	14,538	88.6
03 3rd Grade Students	19	0.1	14,557	88.8
04 4th Grade Students	23	0.1	14,580	88.9
05 5th Grade Students	68	0.4	14,648	89.3
06 6th Grade Students	118	0.7	14,766	90.0
07 7th Grade Students	188	1.2	14,954	91.2
08 8th Grade Students	35	0.2	14,989	91.4
09 9th Grade Students	746	4.6	15,735	95.9
10 10th Grade Students	41	0.3	15,776	96.2
11 11th Grade Students	24	0.2	15,800	96.3
12 12th Grade Students	4	#	15,804	96.4
UG Students in Ungraded Classes	49	0.3	15,853	96.7
00 No students	39	0.2	15,892	96.9
N Data are not applicable	502	3.1	16,394	100.0
<b>High Grade Span (GSHI)</b>				
PK Prekindergarten Students	81	0.5	81	0.5
KG Kindergarten Students	18	0.1	99	0.6
01 1st Grade Students	4	#	103	0.6
02 2nd Grade Students	7	#	110	0.7
03 3rd Grade Students	21	0.1	131	0.8
04 4th Grade Students	36	0.2	167	1.0
05 5th Grade Students	111	0.7	278	1.7
06 6th Grade Students	538	3.3	816	5.0
07 7th Grade Students	78	0.5	894	5.5
08 8th Grade Students	2,475	15.1	3,369	20.6
09 9th Grade Students	74	0.5	3,443	21.0
10 10th Grade Students	62	0.4	3,505	21.4
11 11th Grade Students	57	0.4	3,562	21.7
12 12th Grade Students	12,242	74.7	15,804	96.4
UG Students in Ungraded Classes	49	0.3	15,853	96.7
00 No students	39	0.2	15,892	96.9
N Data are not applicable	502	3.1	16,394	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2007—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fall Membership (FL_V33)				
A—Adjusted by the analyst	599	3.7	599	3.7
N—Not applicable	202	1.2	801	4.9
R—As reported by the state	15,593	95.1	16,394	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,392	100.0	16,394	100.0
Flag - Fed Rev - Thru State - Children With Disabilities- IDEA (FL_C15)				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	16,385	100.0	16,394	100.0
Flag - Fed Rev - Thru State - Math, Science, and Teacher Quality (FL_C16)				
R—As reported by the state	16,394	100.0	16,394	100.0
Flag - Fed Rev - Thru State - Safe and Drug Free Schools (FL_C17)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0
Flag - Fed Rev Thru State-Title V, Part A (FL_C18)				
R—As reported by the state	16,394	100.0	16,394	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
R—As reported by the state	16,394	100.0	16,394	100.0
Flag - Fed Rev - Thru State - Bilingual Education (FL_B11)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
A—Adjusted by the analyst	8	0.1	8	0.1
R—As reported by the state	16,386	100.0	16,394	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
R—As reported by the state	16,394	100.0	16,394	100.0
Flag - Fed Rev - Nonspecified (FL_C36)				
A—Adjusted by the analyst	10	0.1	10	0.1
R—As reported by the state	16,384	99.9	16,394	100.0
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,390	100.0	16,394	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
R—As reported by the state	16,394	100.0	16,394	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
A—Adjusted by the analyst	7	#	7	#
R—As reported by the state	16,387	100.0	16,394	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
A—Adjusted by the analyst	19	0.1	19	0.1
R—As reported by the state	16,375	99.9	16,394	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
A—Adjusted by the analyst	6	#	6	#
R—As reported by the state	16,388	100.0	16,394	100.0
Flag - State Rev - Special Education Programs (FL_C05)				
R—As reported by the state	16,394	100.0	16,394	100.0

See notes at end of table.



## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2007—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)</b>				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0
<b>Flag - State Rev - Bilingual Education Program (FL_C07)</b>				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,391	100.0	16,394	100.0
<b>Flag - State Rev - Gifted and Talented Programs (FL_C08)</b>				
R—As reported by the state	16,394	100.0	16,394	100.0
<b>Flag - State Rev - Vocational Education Programs (FL_C09)</b>				
A—Adjusted by the analyst	7	#	7	#
R—As reported by the state	16,387	100.0	16,394	100.0
<b>Flag - State Rev - School Lunch Programs (FL_C10)</b>				
R—As reported by the state	16,394	100.0	16,394	100.0
<b>Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11)</b>				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,392	100.0	16,394	100.0
<b>Flag - State Rev - Transportation Programs (FL_C12)</b>				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,390	100.0	16,394	100.0
<b>Flag - State Rev - Other Programs (FL_C13)</b>				
A—Adjusted by the analyst	13	0.1	13	0.1
R—As reported by the state	16,381	99.9	16,394	100.0
<b>Flag - State Rev - Nonspecified (FL_C35)</b>				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	16,385	100.0	16,394	100.0
<b>Flag - State Rev On Behalf - Employee Benefits (FL_C38)</b>				
R—As reported by the state	13,103	79.9	13,103	79.9
S—Adjusted to include state payments on behalf	3,291	20.1	16,394	100.0
<b>Flag - State Rev On Behalf - Not Employee Benefits (FL_C39)</b>				
R—As reported by the state	14,166	86.4	14,166	86.4
S—Adjusted to include state payments on behalf	2,228	13.6	16,394	100.0
<b>Flag - Local Rev - Parent Government Contributions Dependent School Systems (FL_T02)</b>				
A—Adjusted by the analyst	20	0.1	20	0.1
N—Not applicable	15,011	91.6	15,031	91.7
R—As reported by the state	1,363	8.3	16,394	100.0
<b>Flag - Local Rev - Property Taxes (FL_T06)</b>				
A—Adjusted by the analyst	1	#	1	#
N—Not applicable	2,723	16.6	2,724	16.6
R—As reported by the state	13,670	83.4	16,394	100.0
<b>Flag - Local Rev - General Sales Taxes (FL_T09)</b>				
N—Not applicable	2,724	16.6	2,724	16.6
R—As reported by the state	13,670	83.4	16,394	100.0
<b>Flag - Local Rev - Public Utility Taxes (FL_T15)</b>				
N—Not applicable	2,724	16.6	2,724	16.6
R—As reported by the state	13,670	83.4	16,394	100.0
<b>Flag - Local Rev - Individual And Corporate Income Taxes (FL_T40)</b>				
N—Not applicable	2,724	16.6	2,724	16.6
R—As reported by the state	13,670	83.4	16,394	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2007—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Local Rev - All Other Taxes (FL_T99)				
A—Adjusted by the analyst	5	#	5	#
N—Not applicable	2,724	16.6	2,729	16.7
R—As reported by the state	13,665	83.4	16,394	100.0
Flag - Local Rev - From Other School Systems (FL_D11)				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	16,385	100.0	16,394	100.0
Flag - Local Rev - From Cities And Counties (FL_D23)				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	16,385	100.0	16,394	100.0
Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,392	100.0	16,394	100.0
Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,392	100.0	16,394	100.0
Flag - Local Rev - School Lunch (FL_A09)				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	16,385	100.0	16,394	100.0
Flag - Local Rev - Textbook Sales and Rentals (FL_A11)				
R—As reported by the state	16,394	100.0	16,394	100.0
Flag - Local Rev - District Activity Receipts (FL_A13)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,392	100.0	16,394	100.0
Flag - Local Rev - Student Fees, Nonspecified (FL_A15)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,392	100.0	16,394	100.0
Flag - Local Rev - Other Sales and Services (FL_A20)				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	16,385	100.0	16,394	100.0
Flag - Local Rev - Rents and Royalties (FL_A40)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0
Flag - Local Rev - Sale of Property (FL_U11)				
A—Adjusted by the analyst	16	0.1	16	0.1
R—As reported by the state	16,378	99.9	16,394	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
R—As reported by the state	16,394	100.0	16,394	100.0
Flag - Local Rev - Fines and Forfeits (FL_U30)				
R—As reported by the state	16,394	100.0	16,394	100.0
Flag - Local Rev - Private Contribution (FL_U50)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,392	100.0	16,394	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
A—Adjusted by the analyst	24	0.2	24	0.2
R—As reported by the state	16,370	99.9	16,394	100.0
Flag - NCES Local Revenue, Census Bureau State Revenue (FL_C24)				
R—As reported by the state	16,394	100.0	16,394	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2007—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Current Exp - Instruction (FL_E13)				
A—Adjusted by the analyst	22	0.1	22	0.1
R—As reported by the state	9,600	58.6	9,622	58.7
S—Adjusted to include state payments on behalf	6,772	41.3	16,394	100.0
Flag - Payments to Private Schools (FL_V91)				
R—As reported by the state	16,394	100.0	16,394	100.0
Flag - Payments To Charter Schools (FL_V92)				
R—As reported by the state	16,394	100.0	16,394	100.0
Flag - Current Exp - Support Services Pupils (FL_E17)				
A—Adjusted by the analyst	10	0.1	10	0.1
R—As reported by the state	10,697	65.3	10,707	65.3
S—Adjusted to include state payments on behalf	5,687	34.7	16,394	100.0
Flag - Current Exp - Support Services Instructional Staff (FL_E07)				
A—Adjusted by the analyst	8	0.1	8	0.1
R—As reported by the state	10,855	66.2	10,863	66.3
S—Adjusted to include state payments on behalf	5,531	33.7	16,394	100.0
Flag - Current Exp - Support Services General Administration (FL_E08)				
A—Adjusted by the analyst	12	0.1	12	0.1
R—As reported by the state	10,776	65.7	10,788	65.8
S—Adjusted to include state payments on behalf	5,606	34.2	16,394	100.0
Flag - Current Exp - Support Services - School Administration (FL_E09)				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	10,589	64.6	10,598	64.7
S—Adjusted to include state payments on behalf	5,796	35.4	16,394	100.0
Flag - Current Exp - Support Services - Oper/Maintenance Of Plant (FL_V40)				
A—Adjusted by the analyst	8	0.1	8	0.1
R—As reported by the state	11,734	71.6	11,742	71.6
S—Adjusted to include state payments on behalf	4,652	28.4	16,394	100.0
Flag - Current Exp - Support Services Student Transportation (FL_V45)				
A—Adjusted by the analyst	24	0.2	24	0.2
R—As reported by the state	12,185	74.3	12,209	74.5
S—Adjusted to include state payments on behalf	4,185	25.5	16,394	100.0
Flag - Current Exp - Support Services Business/Central/Other (FL_V90)				
A—Adjusted by the analyst	10	0.1	10	0.1
R—As reported by the state	12,093	73.8	12,103	73.8
S—Adjusted to include state payments on behalf	4,291	26.2	16,394	100.0
Flag - Current Exp - Support Services Nonspecified (FL_V85)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,392	100.0	16,394	100.0
Flag - Current Exp - Food Services (FL_E11)				
A—Adjusted by the analyst	11	0.1	11	0.1
R—As reported by the state	14,045	85.7	14,056	85.7
S—Adjusted to include state payments on behalf	2,338	14.3	16,394	100.0
Flag - Current Exp - Enterprise Operations (FL_V60)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,392	100.0	16,394	100.0
Flag - Current Exp - Other Elsec (FL_V65)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,392	100.0	16,394	100.0
Flag - Non-Elsec Exp - Community Services (FL_V70)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2007—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Non-Elsec Exp - Adult Education (FL_V75)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0
Flag - Non-Elsec Exp - Other (FL_V80)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,392	100.0	16,394	100.0
Flag - Capital Outlay - Construction (FL_F12)				
A—Adjusted by the analyst	7	#	7	#
R—As reported by the state	16,387	100.0	16,394	100.0
Flag - Capital Outlay - Land and Existing Structures (FL_G15)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,233	99.0	16,234	99.0
S—Adjusted to include state payments on behalf	160	1.0	16,394	100.0
Flag - Capital Outlay - Other Equipment (FL_K10)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,214	98.9	16,215	98.9
S—Adjusted to include state payments on behalf	179	1.1	16,394	100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,391	100.0	16,394	100.0
Flag - Payments To State Governments (FL_L12)				
R—As reported by the state	16,394	100.0	16,394	100.0
Flag - Payments To Local Governments (FL_M12)				
R—As reported by the state	16,394	100.0	16,394	100.0
Flag - Payments To Other School Systems (FL_Q11)				
A—Adjusted by the analyst	54	0.3	54	0.3
R—As reported by the state	16,340	99.7	16,394	100.0
Flag - Interest On Debt (FL_I86)				
A—Adjusted by the analyst	96	0.6	96	0.6
R—As reported by the state	16,298	99.4	16,394	100.0
Flag - Total Salaries (FL_Z32)				
A—Adjusted by the analyst	24	0.2	24	0.2
R—As reported by the state	16,370	99.9	16,394	100.0
Flag - Salaries - Instruction (FL_Z33)				
A—Adjusted by the analyst	29	0.2	29	0.2
R—As reported by the state	16,365	99.8	16,394	100.0
Flag - Teacher Salaries - Regular Education Programs (FL_Z35)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0
Flag - Teacher Salaries - Special Education Programs (FL_Z36)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0
Flag - Teacher Salaries - Vocational Education Programs (FL_Z37)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0
Flag - Teacher Salaries - Other Educational Programs (FL_Z38)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2007—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Salaries - Support Services Pupils (FL_V11)</b>				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,392	100.0	16,394	100.0
<b>Flag - Salaries - Support Services Instructional Staff (FL_V13)</b>				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0
<b>Flag - Salaries - Support Services General Administration (FL_V15)</b>				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,392	100.0	16,394	100.0
<b>Flag - Salaries - Support Services School Administration (FL_V17)</b>				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,391	100.0	16,394	100.0
<b>Flag - Salaries - Support Services Operation and Maintenance of Plant (FL_V21)</b>				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0
<b>Flag - Salaries - Support Services Student Transportation (FL_V23)</b>				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0
<b>Flag - Salaries - Support Services Business/Central/Other (FL_V37)</b>				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0
<b>Flag - Salaries - Food Service (FL_V29)</b>				
R—As reported by the state	16,394	100.0	16,394	100.0
<b>Flag - Total Employee Benefits (FL_Z34)</b>				
A—Adjusted by the analyst	15	0.1	15	0.1
R—As reported by the state	9,785	59.7	9,800	59.8
S—Adjusted to include state payments on behalf	6,594	40.2	16,394	100.0
<b>Flag - Employee Benefits - Instruction (FL_V10)</b>				
A—Adjusted by the analyst	12	0.1	12	0.1
R—As reported by the state	9,809	59.8	9,821	59.9
S—Adjusted to include state payments on behalf	6,573	40.1	16,394	100.0
<b>Flag - Employee Benefits - Support Services Pupils (FL_V12)</b>				
A—Adjusted by the analyst	8	0.1	8	0.1
R—As reported by the state	10,784	65.8	10,792	65.8
S—Adjusted to include state payments on behalf	5,602	34.2	16,394	100.0
<b>Flag - Employee Benefits - Support Services Instructional Staff (FL_V14)</b>				
A—Adjusted by the analyst	8	0.1	8	0.1
R—As reported by the state	10,855	66.2	10,863	66.3
S—Adjusted to include state payments on behalf	5,531	33.7	16,394	100.0
<b>Flag - Employee Benefits - Support Services General Administration (FL_V16)</b>				
A—Adjusted by the analyst	8	0.1	8	0.1
R—As reported by the state	10,780	65.8	10,788	65.8
S—Adjusted to include state payments on behalf	5,606	34.2	16,394	100.0
<b>Flag - Employee Benefits - Support Services School Administration (FL_V18)</b>				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	10,589	64.6	10,598	64.7
S—Adjusted to include state payments on behalf	5,796	35.4	16,394	100.0
<b>Flag - Employee Benefits - Support Services Operation and Maintenance of Plant (FL_V22)</b>				
A—Adjusted by the analyst	8	0.1	8	0.1
R—As reported by the state	11,734	71.6	11,742	71.6
S—Adjusted to include state payments on behalf	4,652	28.4	16,394	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2007—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Employee Benefits - Support Services Student Transportation (FL_V24)</b>				
A—Adjusted by the analyst	8	0.1	8	0.1
R—As reported by the state	12,506	76.3	12,514	76.3
S—Adjusted to include state payments on behalf	3,880	23.7	16,394	100.0
<b>Flag - Employee Benefits - Support Services Business/Central/Other (FL_V38)</b>				
A—Adjusted by the analyst	8	0.1	8	0.1
R—As reported by the state	12,281	74.9	12,289	75.0
S—Adjusted to include state payments on behalf	4,105	25.0	16,394	100.0
<b>Flag - Employee Benefits - Food Services (FL_V30)</b>				
A—Adjusted by the analyst	9	0.1	9	0.1
R—As reported by the state	14,047	85.7	14,056	85.7
S—Adjusted to include state payments on behalf	2,338	14.3	16,394	100.0
<b>Flag - Employee Benefits - Enterprise Operations (FL_V32)</b>				
R—As reported by the state	16,394	100.0	16,394	100.0
<b>Flag - Textbooks (Function 1000) (FL_V93)</b>				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,393	100.0	16,394	100.0
<b>Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)</b>				
A—Adjusted by the analyst	325	2.0	325	2.0
R—As reported by the state	16,069	98.0	16,394	100.0
<b>Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)</b>				
A—Adjusted by the analyst	49	0.3	49	0.3
R—As reported by the state	16,345	99.7	16,394	100.0
<b>Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)</b>				
A—Adjusted by the analyst	112	0.7	112	0.7
R—As reported by the state	16,282	99.3	16,394	100.0
<b>Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)</b>				
A—Adjusted by the analyst	551	3.4	551	3.4
R—As reported by the state	15,843	96.6	16,394	100.0
<b>Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)</b>				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,392	100.0	16,394	100.0
<b>Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)</b>				
R—As reported by the state	16,394	100.0	16,394	100.0
<b>Flag - Assets - Sinking Fund (FL_W01)</b>				
A—Adjusted by the analyst	10	0.1	10	0.1
N—Not applicable	1,383	8.4	1,393	8.5
R—As reported by the state	15,001	91.5	16,394	100.0
<b>Flag - Assets - Bond Fund (FL_W31)</b>				
A—Adjusted by the analyst	27	0.2	27	0.2
N—Not applicable	1,383	8.4	1,410	8.6
R—As reported by the state	14,984	91.4	16,394	100.0
<b>Flag - Assets - Other Funds (FL_W61)</b>				
A—Adjusted by the analyst	65	0.4	65	0.4
N—Not applicable	1,383	8.4	1,448	8.8
R—As reported by the state	14,946	91.2	16,394	100.0

# Rounds to zero.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-2. Number of districts with zero and nonzero values for revenues, by revenue source and state: Fiscal year 2007

State	Revenues							
	Total		Federal		State		Local	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
<b>Total</b>	<b>16,391</b>	<b>3</b>	<b>16,015</b>	<b>379</b>	<b>16,268</b>	<b>126</b>	<b>16,253</b>	<b>141</b>
Alabama	131	0	131	0	131	0	131	0
Alaska	53	0	53	0	53	0	53	0
Arizona	573	0	492	81	570	3	553	20
Arkansas	268	0	267	1	268	0	268	0
California	1,083	2	1,055	30	1,069	16	1,083	2
Colorado	200	0	196	4	199	1	200	0
Connecticut	192	0	190	2	190	2	188	4
Delaware	36	0	36	0	36	0	36	0
District of Columbia	50	0	50	0	0	50	50	0
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	196	0	196	0	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	125	0	123	2	125	0	123	2
Illinois	1,012	0	999	13	1,009	3	1,008	4
Indiana	330	0	324	6	330	0	330	0
Iowa	376	0	376	0	376	0	376	0
Kansas	296	0	296	0	296	0	296	0
Kentucky	175	0	175	0	175	0	175	0
Louisiana	87	0	86	1	87	0	87	0
Maine	298	0	256	42	296	2	297	1
Maryland	24	0	24	0	24	0	24	0
Massachusetts	332	0	328	4	332	0	329	3
Michigan	837	0	821	16	837	0	832	5
Minnesota	551	1	540	12	517	35	542	10
Mississippi	152	0	152	0	152	0	152	0
Missouri	540	0	540	0	540	0	540	0
Montana	452	0	443	9	452	0	452	0
Nebraska	271	0	270	1	271	0	271	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	174	0	169	5	174	0	174	0
New Jersey	665	0	647	18	665	0	665	0
New Mexico	89	0	89	0	89	0	89	0
New York	698	0	694	4	698	0	697	1
North Carolina	208	0	207	1	208	0	203	5
North Dakota	223	0	219	4	217	6	222	1
Ohio	1,032	0	999	33	1,029	3	977	55
Oklahoma	569	0	569	0	569	0	569	0
Oregon	217	0	216	1	216	1	217	0
Pennsylvania	721	0	705	16	717	4	721	0
Rhode Island	44	0	44	0	44	0	44	0
South Carolina	96	0	92	4	96	0	96	0
South Dakota	168	0	167	1	168	0	168	0
Tennessee	136	0	136	0	136	0	136	0
Texas	1,240	0	1,233	7	1,240	0	1,225	15
Utah	91	0	91	0	91	0	90	1
Vermont	334	0	276	58	334	0	322	12
Virginia	134	0	132	2	134	0	134	0
Washington	296	0	296	0	296	0	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	428	0	427	1	428	0	428	0
Wyoming	48	0	48	0	48	0	48	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 2007, Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-3. Number of districts with zero and nonzero values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2007

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
<b>Total</b>	<b>16,380</b>	<b>14</b>	<b>16,237</b>	<b>157</b>	<b>16,347</b>	<b>47</b>	<b>14,611</b>	<b>1,783</b>
Alabama	131	0	131	0	131	0	131	0
Alaska	53	0	53	0	53	0	50	3
Arizona	573	0	572	1	572	1	306	267
Arkansas	268	0	268	0	268	0	251	17
California	1,082	3	1,065	20	1,081	4	983	102
Colorado	200	0	195	5	200	0	181	19
Connecticut	191	1	191	1	181	11	176	16
Delaware	36	0	36	0	36	0	29	7
District of Columbia	50	0	50	0	50	0	48	2
Florida	67	0	67	0	67	0	67	0
Georgia	196	0	195	1	196	0	182	14
Hawaii	1	0	1	0	1	0	1	0
Idaho	125	0	125	0	125	0	115	10
Illinois	1,012	0	1,002	10	1,009	3	894	118
Indiana	330	0	329	1	330	0	303	27
Iowa	376	0	376	0	376	0	368	8
Kansas	296	0	296	0	296	0	296	0
Kentucky	175	0	175	0	175	0	175	0
Louisiana	87	0	87	0	86	1	85	2
Maine	298	0	272	26	298	0	222	76
Maryland	24	0	24	0	24	0	24	0
Massachusetts	332	0	329	3	332	0	322	10
Michigan	837	0	837	0	837	0	712	125
Minnesota	552	0	531	21	542	10	450	102
Mississippi	152	0	152	0	152	0	152	0
Missouri	540	0	540	0	540	0	539	1
Montana	452	0	447	5	452	0	333	119
Nebraska	271	0	270	1	271	0	261	10
Nevada	17	0	17	0	17	0	17	0
New Hampshire	174	0	169	5	174	0	155	19
New Jersey	665	0	660	5	665	0	617	48
New Mexico	89	0	89	0	89	0	89	0
New York	697	1	697	1	697	1	674	24
North Carolina	208	0	208	0	208	0	186	22
North Dakota	223	0	221	2	223	0	185	38
Ohio	1,032	0	1,011	21	1,027	5	835	197
Oklahoma	569	0	569	0	569	0	568	1
Oregon	217	0	217	0	217	0	185	32
Pennsylvania	721	0	717	4	721	0	613	108
Rhode Island	44	0	44	0	44	0	40	4
South Carolina	96	0	96	0	96	0	88	8
South Dakota	167	1	166	2	167	1	163	5
Tennessee	136	0	136	0	136	0	134	2
Texas	1,240	0	1,238	2	1,240	0	1,180	60
Utah	91	0	91	0	91	0	58	33
Vermont	327	7	317	17	325	9	220	114
Virginia	134	0	132	2	134	0	132	2
Washington	296	0	296	0	296	0	291	5
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	427	1	427	1	427	1	422	6
Wyoming	48	0	48	0	48	0	48	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 2007, Version 1a.



## Appendix D—Value Distribution and Field Frequencies

Table D-4. Number of districts with zero and nonzero values for expenditures and membership, by type of expenditure and state: Fiscal year 2007

State	Expenditures							
	Total		Non-elementary/secondary		Capital outlay		Membership	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
<b>Total</b>	<b>16,392</b>	<b>2</b>	<b>9,610</b>	<b>6,784</b>	<b>15,115</b>	<b>1,279</b>	<b>16,394</b>	<b>0</b>
Alabama	131	0	131	0	130	1	131	0
Alaska	53	0	28	25	52	1	53	0
Arizona	573	0	265	308	275	298	573	0
Arkansas	268	0	122	146	267	1	268	0
California	1,085	0	678	407	1,010	75	1,085	0
Colorado	200	0	84	116	195	5	200	0
Connecticut	191	1	149	43	182	10	192	0
Delaware	36	0	21	15	33	3	36	0
District of Columbia	50	0	12	38	48	2	50	0
Florida	67	0	66	1	67	0	67	0
Georgia	196	0	77	119	193	3	196	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	125	0	32	93	123	2	125	0
Illinois	1,012	0	492	520	997	15	1,012	0
Indiana	330	0	288	42	330	0	330	0
Iowa	376	0	143	233	376	0	376	0
Kansas	296	0	62	234	296	0	296	0
Kentucky	175	0	170	5	175	0	175	0
Louisiana	87	0	71	16	85	2	87	0
Maine	298	0	155	143	231	67	298	0
Maryland	24	0	24	0	24	0	24	0
Massachusetts	332	0	142	190	327	5	332	0
Michigan	837	0	591	246	751	86	837	0
Minnesota	552	0	385	167	535	17	552	0
Mississippi	152	0	126	26	152	0	152	0
Missouri	540	0	525	15	523	17	540	0
Montana	452	0	184	268	337	115	452	0
Nebraska	271	0	47	224	271	0	271	0
Nevada	17	0	14	3	17	0	17	0
New Hampshire	174	0	39	135	163	11	174	0
New Jersey	665	0	392	273	624	41	665	0
New Mexico	89	0	35	54	89	0	89	0
New York	697	1	643	55	694	4	698	0
North Carolina	208	0	113	95	191	17	208	0
North Dakota	223	0	33	190	212	11	223	0
Ohio	1,032	0	598	434	902	130	1,032	0
Oklahoma	569	0	272	297	539	30	569	0
Oregon	217	0	131	86	202	15	217	0
Pennsylvania	721	0	579	142	704	17	721	0
Rhode Island	44	0	32	12	44	0	44	0
South Carolina	96	0	89	7	96	0	96	0
South Dakota	168	0	81	87	164	4	168	0
Tennessee	136	0	124	12	136	0	136	0
Texas	1,240	0	651	589	1,032	208	1,240	0
Utah	91	0	46	45	91	0	91	0
Vermont	334	0	40	294	281	53	334	0
Virginia	134	0	110	24	134	0	134	0
Washington	296	0	146	150	285	11	296	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	428	0	291	137	426	2	428	0
Wyoming	48	0	25	23	48	0	48	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 2007, Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-5. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 2007

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,394</b>	<b>\$0</b>	<b>\$8,230,908,000</b>	<b>\$15,864,817</b>
Alabama	131	1,178,000	156,385,000	17,626,099
Alaska	53	61,000	178,154,000	8,792,245
Arizona	573	0	243,933,000	6,308,621
Arkansas	268	1,000	135,482,000	5,314,067
California	1,085	0	1,722,351,000	21,182,784
Colorado	200	2,000	456,619,000	19,295,480
Connecticut	192	0	215,865,000	27,249,344
Delaware	36	198,000	116,929,000	15,105,028
District of Columbia	50	36,000	1,013,658,000	25,209,200
Florida	67	2,171,000	1,917,314,000	221,349,299
Georgia	196	505,000	827,508,000	42,721,168
Hawaii	1	47,848,000	47,848,000	47,848,000
Idaho	125	0	89,253,000	3,779,464
Illinois	1,012	0	2,290,652,000	15,035,393
Indiana	330	25,000	134,550,000	13,556,352
Iowa	376	185,000	159,234,000	6,714,689
Kansas	296	259,000	186,084,000	6,071,703
Kentucky	175	322,000	501,194,000	11,383,103
Louisiana	87	27,000	289,847,000	33,713,598
Maine	298	0	66,582,000	4,222,044
Maryland	24	12,446,000	1,681,503,000	263,685,875
Massachusetts	332	0	743,598,000	22,115,078
Michigan	837	0	320,482,000	9,147,935
Minnesota	552	0	158,127,000	5,288,279
Mississippi	152	762,000	88,619,000	8,509,079
Missouri	540	140,000	245,102,000	10,148,909
Montana	452	3,000	30,590,000	1,285,838
Nebraska	271	117,000	248,964,000	7,172,642
Nevada	17	724,000	1,991,318,000	155,923,941
New Hampshire	174	24,000	77,045,000	8,771,167
New Jersey	665	62,000	202,553,000	21,453,284
New Mexico	89	118,000	132,197,000	5,257,809
New York	698	0	8,230,908,000	35,480,629
North Carolina	208	0	759,447,000	21,518,313
North Dakota	223	0	78,191,000	2,420,857
Ohio	1,032	0	456,799,000	11,014,892
Oklahoma	569	45,000	153,184,000	3,618,622
Oregon	217	7,000	235,445,000	10,200,829
Pennsylvania	721	43,000	826,059,000	21,524,312
Rhode Island	44	363,000	119,298,000	25,572,068
South Carolina	96	791,000	304,365,000	34,678,542
South Dakota	168	86,000	105,805,000	3,516,839
Tennessee	136	489,000	526,379,000	25,512,272
Texas	1,240	0	1,370,988,000	19,379,598
Utah	91	0	226,771,000	14,727,549
Vermont	334	0	23,472,000	1,543,766
Virginia	134	1,772,000	1,721,013,000	55,897,000
Washington	296	13,000	255,815,000	10,843,334
West Virginia	55	1,527,000	104,884,000	15,903,745
Wisconsin	428	669,000	270,351,000	10,419,269
Wyoming	48	700,000	109,331,000	13,426,583

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-6. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 2007

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,394</b>	<b>\$0</b>	<b>\$9,237,947,000</b>	<b>\$16,093,309</b>
Alabama	131	3,534,000	343,347,000	31,075,947
Alaska	53	411,000	298,397,000	19,855,792
Arizona	573	0	317,493,000	8,406,621
Arkansas	268	209,000	146,584,000	9,401,078
California	1,085	0	6,289,837,000	39,019,039
Colorado	200	0	341,225,000	16,616,565
Connecticut	192	0	330,696,000	17,342,266
Delaware	36	833,000	139,430,000	31,131,944
District of Columbia	50	†	†	†
Florida	67	5,062,000	1,463,821,000	172,819,881
Georgia	196	683,000	655,939,000	40,342,740
Hawaii	1	2,681,049,000	2,681,049,000	2,681,049,000
Idaho	125	117,000	151,641,000	10,885,504
Illinois	1,012	0	1,699,061,000	6,976,719
Indiana	330	4,000	282,362,000	15,899,464
Iowa	376	87,000	173,675,000	6,061,777
Kansas	296	460,000	313,291,000	9,777,139
Kentucky	175	670,000	417,848,000	20,326,194
Louisiana	87	1,520,000	195,268,000	34,189,874
Maine	298	0	32,835,000	3,630,507
Maryland	24	12,701,000	856,121,000	195,201,125
Massachusetts	332	27,000	374,962,000	19,534,277
Michigan	837	1,000	918,069,000	13,720,730
Minnesota	552	0	414,138,000	11,761,779
Mississippi	152	1,004,000	130,907,000	14,570,395
Missouri	540	55,000	138,684,000	5,108,235
Montana	452	1,000	41,549,000	1,554,150
Nebraska	271	91,000	182,796,000	3,660,635
Nevada	17	370,000	649,510,000	63,383,824
New Hampshire	174	40,000	74,476,000	5,384,379
New Jersey	665	3,000	844,339,000	15,364,654
New Mexico	89	1,254,000	689,195,000	26,522,944
New York	698	2,000	9,237,947,000	32,733,703
North Carolina	208	153,000	632,234,000	36,668,005
North Dakota	223	0	36,516,000	1,594,897
Ohio	1,032	0	516,776,000	9,562,167
Oklahoma	569	79,000	164,316,000	4,889,905
Oregon	217	0	216,335,000	13,445,318
Pennsylvania	721	0	1,303,631,000	11,977,290
Rhode Island	44	549,000	232,788,000	18,941,864
South Carolina	96	20,000	286,464,000	32,504,313
South Dakota	168	3,000	50,287,000	2,212,173
Tennessee	136	1,329,000	398,294,000	24,574,897
Texas	1,240	21,000	412,297,000	13,310,019
Utah	91	223,000	286,699,000	22,861,934
Vermont	334	12,000	41,494,000	3,705,737
Virginia	134	1,987,000	450,412,000	43,254,052
Washington	296	208,000	281,530,000	21,418,182
West Virginia	55	5,147,000	155,328,000	30,494,764
Wisconsin	428	15,000	718,725,000	12,092,023
Wyoming	48	420,000	140,302,000	15,049,250

† Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-7. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 2007

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,394</b>	<b>\$0</b>	<b>\$1,899,716,000</b>	<b>\$2,859,620</b>
Alabama	131	659,000	80,697,000	5,260,092
Alaska	53	61,000	60,069,000	5,325,849
Arizona	573	0	63,504,000	1,779,543
Arkansas	268	0	28,018,000	1,807,493
California	1,085	0	1,052,743,000	6,636,220
Colorado	200	0	86,525,000	2,657,125
Connecticut	192	0	53,778,000	2,029,240
Delaware	36	25,000	14,700,000	2,986,361
District of Columbia	50	75,000	134,700,000	3,578,360
Florida	67	1,724,000	433,672,000	37,149,657
Georgia	196	379,000	94,124,000	7,527,872
Hawaii	1	256,696,000	256,696,000	256,696,000
Idaho	125	0	17,299,000	1,642,032
Illinois	1,012	0	702,909,000	1,841,233
Indiana	330	0	65,920,000	2,329,776
Iowa	376	59,000	31,942,000	1,038,790
Kansas	296	20,000	59,607,000	1,170,409
Kentucky	175	110,000	107,923,000	3,871,829
Louisiana	87	0	155,135,000	14,395,805
Maine	298	0	10,142,000	664,768
Maryland	24	2,880,000	122,920,000	27,569,875
Massachusetts	332	0	102,201,000	2,271,693
Michigan	837	0	269,588,000	1,856,278
Minnesota	552	0	67,752,000	1,037,223
Mississippi	152	299,000	47,940,000	4,689,776
Missouri	540	15,000	59,992,000	1,366,563
Montana	452	0	9,919,000	421,750
Nebraska	271	0	78,550,000	1,100,354
Nevada	17	285,000	202,379,000	16,344,059
New Hampshire	174	0	18,907,000	787,690
New Jersey	665	0	83,623,000	1,524,764
New Mexico	89	34,000	87,631,000	4,994,000
New York	698	0	1,899,716,000	4,693,145
North Carolina	208	0	91,893,000	5,754,567
North Dakota	223	0	14,126,000	673,386
Ohio	1,032	0	130,506,000	1,489,876
Oklahoma	569	6,000	58,508,000	1,143,373
Oregon	217	0	66,901,000	2,425,857
Pennsylvania	721	0	311,782,000	2,588,847
Rhode Island	44	61,000	53,736,000	3,800,045
South Carolina	96	0	52,331,000	7,090,813
South Dakota	168	0	19,533,000	1,036,286
Tennessee	136	119,000	142,662,000	5,923,772
Texas	1,240	0	273,906,000	3,634,381
Utah	91	9,000	49,274,000	3,878,275
Vermont	334	0	7,023,000	290,934
Virginia	134	0	83,635,000	6,642,866
Washington	296	1,000	47,188,000	2,707,226
West Virginia	55	1,138,000	36,028,000	6,428,564
Wisconsin	428	0	159,448,000	1,341,332
Wyoming	48	133,000	14,123,000	2,313,563

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-8. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2007

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,394</b>	<b>\$0</b>	<b>\$19,368,571,000</b>	<b>\$34,817,745</b>
Alabama	131	6,090,000	580,429,000	53,962,137
Alaska	53	533,000	536,620,000	33,973,887
Arizona	573	4,000	613,251,000	16,494,785
Arkansas	268	263,000	310,084,000	16,522,638
California	1,085	0	9,064,931,000	66,838,043
Colorado	200	56,000	825,158,000	38,569,170
Connecticut	192	6,000	485,464,000	46,620,849
Delaware	36	1,234,000	269,434,000	49,223,333
District of Columbia	50	570,000	1,148,358,000	28,787,560
Florida	67	11,201,000	3,814,807,000	431,318,836
Georgia	196	2,903,000	1,571,111,000	90,591,781
Hawaii	1	2,985,593,000	2,985,593,000	2,985,593,000
Idaho	125	151,000	230,868,000	16,307,000
Illinois	1,012	49,000	4,692,622,000	23,853,346
Indiana	330	417,000	464,066,000	31,785,591
Iowa	376	1,187,000	364,851,000	13,815,255
Kansas	296	893,000	530,138,000	17,019,250
Kentucky	175	1,624,000	1,026,965,000	35,581,126
Louisiana	87	2,848,000	543,620,000	82,299,276
Maine	298	1,000	100,318,000	8,517,319
Maryland	24	34,874,000	2,249,696,000	486,456,875
Massachusetts	332	32,000	1,220,761,000	43,921,048
Michigan	837	99,000	1,508,139,000	24,724,944
Minnesota	552	0	610,830,000	18,087,281
Mississippi	152	2,473,000	267,466,000	27,769,250
Missouri	540	523,000	443,778,000	16,623,707
Montana	452	5,000	81,603,000	3,261,739
Nebraska	271	1,365,000	496,376,000	11,933,631
Nevada	17	1,988,000	2,843,207,000	235,651,824
New Hampshire	174	72,000	170,428,000	14,943,236
New Jersey	665	105,000	1,130,515,000	38,342,702
New Mexico	89	1,515,000	909,023,000	36,774,753
New York	698	2,000	19,368,571,000	72,907,477
North Carolina	208	387,000	1,447,470,000	63,940,885
North Dakota	223	81,000	121,735,000	4,689,139
Ohio	1,032	3,000	911,109,000	22,066,935
Oklahoma	569	435,000	371,617,000	9,651,900
Oregon	217	94,000	484,430,000	26,072,005
Pennsylvania	721	88,000	2,441,472,000	36,090,449
Rhode Island	44	1,673,000	405,822,000	48,313,977
South Carolina	96	811,000	637,541,000	74,273,667
South Dakota	168	89,000	175,625,000	6,765,298
Tennessee	136	2,384,000	1,067,335,000	56,010,941
Texas	1,240	33,000	2,057,191,000	36,323,998
Utah	91	250,000	552,931,000	41,467,758
Vermont	334	30,000	54,318,000	5,540,437
Virginia	134	4,206,000	2,255,060,000	105,793,918
Washington	296	224,000	584,533,000	34,968,743
West Virginia	55	9,605,000	296,240,000	52,827,073
Wisconsin	428	1,199,000	1,148,524,000	23,852,624
Wyoming	48	2,796,000	189,889,000	30,789,396

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-9. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 2007

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,394</b>	<b>\$0</b>	<b>\$13,148,175,000</b>	<b>\$17,716,729</b>
Alabama	131	3,413,000	300,872,000	27,889,053
Alaska	53	258,000	302,924,000	17,496,358
Arizona	573	0	312,283,000	7,466,469
Arkansas	268	150,000	154,690,000	8,744,743
California	1,085	0	4,473,445,000	31,968,600
Colorado	200	0	421,281,000	18,856,910
Connecticut	192	0	222,214,000	24,189,672
Delaware	36	186,000	143,030,000	23,905,528
District of Columbia	50	237,000	491,992,000	12,691,880
Florida	67	4,849,000	2,014,646,000	201,135,955
Georgia	196	0	852,779,000	48,494,163
Hawaii	1	1,177,781,000	1,177,781,000	1,177,781,000
Idaho	125	68,000	128,175,000	8,688,680
Illinois	1,012	0	2,388,536,000	11,708,996
Indiana	330	0	252,898,000	16,760,333
Iowa	376	310,000	190,384,000	6,802,205
Kansas	296	400,000	254,196,000	8,792,111
Kentucky	175	800,000	482,395,000	18,195,629
Louisiana	87	802,000	258,306,000	40,067,425
Maine	298	0	61,703,000	4,898,104
Maryland	24	16,860,000	1,228,719,000	251,293,417
Massachusetts	332	0	699,766,000	24,257,738
Michigan	837	20,000	764,780,000	11,535,038
Minnesota	552	0	323,133,000	9,344,639
Mississippi	152	1,073,000	142,115,000	14,213,132
Missouri	540	165,000	218,322,000	8,800,431
Montana	452	0	49,797,000	1,755,998
Nebraska	271	0	227,474,000	6,120,203
Nevada	17	1,068,000	1,418,883,000	120,414,412
New Hampshire	174	0	104,121,000	8,020,799
New Jersey	665	0	578,716,000	20,096,421
New Mexico	89	548,000	429,681,000	18,093,202
New York	698	0	13,148,175,000	45,189,387
North Carolina	208	252,000	642,830,000	34,177,188
North Dakota	223	0	63,327,000	2,348,780
Ohio	1,032	0	461,373,000	10,221,410
Oklahoma	569	178,000	175,842,000	4,725,770
Oregon	217	59,000	275,672,000	13,820,756
Pennsylvania	721	0	840,547,000	17,143,659
Rhode Island	44	723,000	199,340,000	27,023,750
South Carolina	96	464,000	302,372,000	36,266,750
South Dakota	168	0	91,356,000	3,416,167
Tennessee	136	1,038,000	605,649,000	32,889,963
Texas	1,240	0	960,319,000	17,237,360
Utah	91	184,000	250,221,000	20,586,099
Vermont	334	0	32,601,000	2,418,003
Virginia	134	0	1,266,055,000	56,946,545
Washington	296	119,000	261,902,000	17,394,615
West Virginia	55	5,374,000	163,044,000	29,240,855
Wisconsin	428	0	628,494,000	12,755,362
Wyoming	48	1,379,000	91,290,000	13,785,688

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, 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 support services, by state: Fiscal year 2007

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,394</b>	<b>\$0</b>	<b>\$3,534,336,000</b>	<b>\$10,175,085</b>
Alabama	131	2,251,000	211,351,000	16,597,023
Alaska	53	277,000	198,013,000	12,185,981
Arizona	573	0	194,432,000	5,098,990
Arkansas	268	160,000	116,224,000	5,242,481
California	1,085	0	2,645,832,000	19,037,879
Colorado	200	49,000	289,276,000	12,403,135
Connecticut	192	0	150,210,000	13,115,651
Delaware	36	277,000	83,686,000	14,265,528
District of Columbia	50	33,000	437,772,000	9,852,740
Florida	67	4,236,000	1,163,716,000	121,440,881
Georgia	196	1,265,000	437,581,000	23,833,908
Hawaii	1	732,536,000	732,536,000	732,536,000
Idaho	125	32,000	72,133,000	4,764,056
Illinois	1,012	0	1,431,178,000	7,501,648
Indiana	330	57,000	199,575,000	10,188,073
Iowa	376	266,000	96,970,000	3,936,750
Kansas	296	252,000	188,580,000	4,793,172
Kentucky	175	495,000	377,832,000	10,728,217
Louisiana	87	0	164,687,000	25,020,356
Maine	298	2,000	29,949,000	2,385,185
Maryland	24	11,410,000	615,006,000	145,994,875
Massachusetts	332	25,000	430,373,000	12,796,130
Michigan	837	13,000	593,665,000	8,104,245
Minnesota	552	0	145,896,000	4,479,900
Mississippi	152	32,000	94,892,000	8,530,822
Missouri	540	119,000	173,288,000	5,102,574
Montana	452	8,000	25,452,000	1,025,270
Nebraska	271	329,000	148,146,000	3,093,675
Nevada	17	840,000	861,294,000	71,536,588
New Hampshire	174	7,000	41,622,000	4,218,264
New Jersey	665	26,000	394,524,000	12,620,571
New Mexico	89	654,000	303,873,000	12,394,348
New York	698	0	3,534,336,000	18,172,186
North Carolina	208	134,000	341,560,000	17,551,317
North Dakota	223	11,000	32,757,000	1,272,794
Ohio	1,032	0	294,558,000	6,961,985
Oklahoma	569	145,000	136,431,000	3,044,176
Oregon	217	12,000	180,687,000	8,795,406
Pennsylvania	721	57,000	679,829,000	10,522,466
Rhode Island	44	592,000	168,368,000	16,842,932
South Carolina	96	294,000	178,381,000	23,148,354
South Dakota	168	0	48,705,000	2,040,714
Tennessee	136	596,000	308,993,000	15,767,404
Texas	1,240	34,000	571,298,000	10,259,764
Utah	91	61,000	126,113,000	10,005,769
Vermont	334	0	15,867,000	1,327,428
Virginia	134	675,000	703,839,000	32,373,336
Washington	296	50,000	186,357,000	10,230,348
West Virginia	55	3,334,000	95,828,000	17,110,091
Wisconsin	428	0	386,381,000	7,353,432
Wyoming	48	815,000	60,810,000	8,929,438

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-11. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2007

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,394</b>	<b>\$0</b>	<b>\$410,809,000</b>	<b>\$1,156,958</b>
Alabama	131	428,000	35,676,000	3,143,771
Alaska	53	0	14,322,000	998,962
Arizona	573	0	27,764,000	622,335
Arkansas	268	0	9,742,000	730,328
California	1,085	0	261,324,000	1,893,563
Colorado	200	0	29,949,000	1,167,865
Connecticut	192	0	16,559,000	1,423,490
Delaware	36	0	7,486,000	1,576,194
District of Columbia	50	0	23,398,000	1,095,260
Florida	67	450,000	136,856,000	14,946,582
Georgia	196	0	56,573,000	3,677,755
Hawaii	1	88,596,000	88,596,000	88,596,000
Idaho	125	0	8,246,000	663,496
Illinois	1,012	0	178,894,000	674,132
Indiana	330	0	13,973,000	1,173,964
Iowa	376	0	13,619,000	528,053
Kansas	296	29,000	16,678,000	657,821
Kentucky	175	58,000	38,415,000	1,764,520
Louisiana	87	0	27,626,000	3,991,966
Maine	298	0	3,582,000	290,349
Maryland	24	1,349,000	77,128,000	18,730,208
Massachusetts	332	0	38,003,000	1,127,843
Michigan	837	0	40,632,000	633,103
Minnesota	552	0	18,758,000	659,210
Mississippi	152	117,000	16,837,000	1,551,296
Missouri	540	0	14,343,000	623,067
Montana	452	0	3,947,000	115,896
Nebraska	271	0	17,380,000	471,790
Nevada	17	25,000	83,992,000	6,826,529
New Hampshire	174	0	5,267,000	373,046
New Jersey	665	0	26,557,000	1,032,967
New Mexico	89	23,000	29,174,000	1,318,180
New York	698	0	410,809,000	1,387,718
North Carolina	208	0	56,314,000	2,873,534
North Dakota	223	0	4,955,000	285,480
Ohio	1,032	0	25,049,000	594,828
Oklahoma	569	0	21,770,000	562,921
Oregon	217	0	13,546,000	827,267
Pennsylvania	721	0	81,118,000	1,093,365
Rhode Island	44	0	11,761,000	1,112,023
South Carolina	96	0	35,877,000	3,340,302
South Dakota	168	0	6,904,000	272,982
Tennessee	136	0	50,994,000	2,510,331
Texas	1,240	0	90,731,000	1,439,915
Utah	91	0	26,358,000	1,961,220
Vermont	334	0	1,775,000	103,030
Virginia	134	0	114,978,000	3,707,522
Washington	296	0	15,874,000	1,414,787
West Virginia	55	509,000	18,084,000	2,803,291
Wisconsin	428	0	39,387,000	775,318
Wyoming	48	86,000	4,826,000	699,438

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.



## Appendix D—Value Distribution and Field Frequencies

Table D-12. Number of districts and minimum, maximum, and mean of districts' total current expenditures, by state: Fiscal year 2007

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,394</b>	<b>\$0</b>	<b>\$17,093,320,000</b>	<b>\$29,048,772</b>
Alabama	131	6,186,000	547,899,000	47,629,847
Alaska	53	535,000	515,259,000	30,681,302
Arizona	573	4,000	512,069,000	13,187,794
Arkansas	268	310,000	280,656,000	14,717,552
California	1,085	0	7,380,601,000	52,900,042
Colorado	200	49,000	706,648,000	32,427,910
Connecticut	192	0	384,295,000	38,728,813
Delaware	36	1,085,000	233,373,000	39,747,250
District of Columbia	50	475,000	953,162,000	23,639,880
Florida	67	9,535,000	3,315,218,000	337,523,418
Georgia	196	2,760,000	1,346,933,000	76,005,827
Hawaii	1	1,998,913,000	1,998,913,000	1,998,913,000
Idaho	125	100,000	208,554,000	14,116,232
Illinois	1,012	32,000	3,998,608,000	19,884,777
Indiana	330	57,000	466,446,000	28,122,370
Iowa	376	889,000	300,973,000	11,267,008
Kansas	296	700,000	459,454,000	14,243,105
Kentucky	175	1,405,000	898,642,000	30,688,366
Louisiana	87	1,616,000	450,619,000	69,079,747
Maine	298	2,000	94,309,000	7,573,638
Maryland	24	29,619,000	1,920,853,000	416,018,500
Massachusetts	332	25,000	1,168,142,000	38,181,711
Michigan	837	76,000	1,399,077,000	20,272,386
Minnesota	552	5,000	476,388,000	14,483,750
Mississippi	152	2,205,000	253,844,000	24,295,250
Missouri	540	372,000	373,281,000	14,526,072
Montana	452	10,000	75,250,000	2,897,164
Nebraska	271	1,235,000	393,000,000	9,685,668
Nevada	17	1,933,000	2,364,169,000	198,777,529
New Hampshire	174	7,000	151,010,000	12,612,109
New Jersey	665	26,000	999,797,000	33,749,959
New Mexico	89	1,258,000	762,728,000	31,805,730
New York	698	0	17,093,320,000	64,749,291
North Carolina	208	387,000	1,040,704,000	54,602,038
North Dakota	223	47,000	100,894,000	3,907,054
Ohio	1,032	26,000	721,857,000	17,778,224
Oklahoma	569	437,000	334,043,000	8,332,866
Oregon	217	80,000	469,905,000	23,443,429
Pennsylvania	721	59,000	1,601,494,000	28,759,490
Rhode Island	44	1,355,000	379,469,000	44,978,705
South Carolina	96	761,000	516,630,000	62,755,406
South Dakota	168	0	146,965,000	5,729,863
Tennessee	136	2,131,000	965,636,000	51,167,699
Texas	1,240	55,000	1,622,348,000	28,937,038
Utah	91	323,000	400,213,000	32,553,088
Vermont	334	0	50,243,000	3,848,461
Virginia	134	675,000	2,084,872,000	93,027,403
Washington	296	169,000	464,133,000	29,039,750
West Virginia	55	9,589,000	276,956,000	49,154,236
Wisconsin	428	0	1,054,262,000	20,884,112
Wyoming	48	2,280,000	156,926,000	23,414,563

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-13. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2007

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,394</b>	<b>\$0</b>	<b>\$2,208,816,000</b>	<b>\$3,929,022</b>
Alabama	131	0	88,494,000	5,250,504
Alaska	53	0	49,865,000	4,862,698
Arizona	573	0	101,424,000	2,519,099
Arkansas	268	0	33,239,000	1,931,672
California	1,085	0	1,605,728,000	9,270,822
Colorado	200	0	137,231,000	5,446,945
Connecticut	192	0	91,168,000	4,760,297
Delaware	36	0	55,806,000	6,889,722
District of Columbia	50	0	167,103,000	5,050,880
Florida	67	689,000	1,061,065,000	89,442,597
Georgia	196	0	203,836,000	11,591,622
Hawaii	1	138,044,000	138,044,000	138,044,000
Idaho	125	0	29,482,000	1,348,992
Illinois	1,012	0	322,333,000	2,057,694
Indiana	330	1,000	37,681,000	2,706,273
Iowa	376	26,000	60,354,000	1,722,415
Kansas	296	17,000	52,732,000	1,443,372
Kentucky	175	7,000	72,143,000	4,318,343
Louisiana	87	0	75,915,000	7,233,287
Maine	298	0	7,617,000	306,581
Maryland	24	1,373,000	187,791,000	48,770,917
Massachusetts	332	0	62,907,000	2,640,672
Michigan	837	0	78,755,000	1,982,535
Minnesota	552	0	58,966,000	2,023,194
Mississippi	152	25,000	30,167,000	2,497,243
Missouri	540	0	73,743,000	1,714,661
Montana	452	0	16,725,000	222,549
Nebraska	271	9,000	74,565,000	1,397,886
Nevada	17	27,000	623,785,000	43,013,353
New Hampshire	174	0	27,025,000	1,195,448
New Jersey	665	0	88,763,000	3,009,445
New Mexico	89	20,000	130,153,000	4,455,382
New York	698	0	2,208,816,000	6,042,924
North Carolina	208	0	201,660,000	5,707,995
North Dakota	223	0	21,912,000	407,372
Ohio	1,032	0	159,459,000	2,533,165
Oklahoma	569	0	49,347,000	882,253
Oregon	217	0	25,239,000	1,353,594
Pennsylvania	721	0	334,395,000	3,567,215
Rhode Island	44	9,000	2,039,000	471,523
South Carolina	96	18,000	206,751,000	13,441,375
South Dakota	168	0	15,373,000	627,202
Tennessee	136	59,000	105,058,000	4,362,897
Texas	1,240	0	255,006,000	5,366,280
Utah	91	2,000	79,744,000	7,092,901
Vermont	334	0	8,821,000	211,488
Virginia	134	58,000	180,915,000	10,996,612
Washington	296	0	128,640,000	5,487,983
West Virginia	55	122,000	29,745,000	4,161,327
Wisconsin	428	0	33,134,000	1,093,336
Wyoming	48	248,000	23,647,000	5,139,542

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-14. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 2007

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,394</b>	<b>\$0</b>	<b>\$212,906,000</b>	<b>\$363,283</b>
Alabama	131	24,000	22,543,000	1,024,756
Alaska	53	0	1,484,000	146,302
Arizona	573	0	6,954,000	125,185
Arkansas	268	0	2,298,000	108,653
California	1,085	0	212,906,000	1,302,351
Colorado	200	0	21,846,000	267,100
Connecticut	192	0	5,963,000	210,240
Delaware	36	0	4,673,000	368,694
District of Columbia	50	0	17,305,000	391,840
Florida	67	0	104,898,000	7,666,776
Georgia	196	0	4,915,000	185,832
Hawaii	1	62,647,000	62,647,000	62,647,000
Idaho	125	0	1,916,000	32,488
Illinois	1,012	0	70,125,000	149,640
Indiana	330	0	5,058,000	188,164
Iowa	376	0	5,009,000	59,718
Kansas	296	0	1,428,000	17,003
Kentucky	175	0	8,264,000	358,309
Louisiana	87	0	3,750,000	242,471
Maine	298	0	2,868,000	82,648
Maryland	24	7,000	5,379,000	1,050,125
Massachusetts	332	0	5,717,000	143,539
Michigan	837	0	20,827,000	418,017
Minnesota	552	0	24,991,000	681,957
Mississippi	152	0	2,592,000	103,566
Missouri	540	0	11,808,000	281,817
Montana	452	0	1,153,000	14,246
Nebraska	271	0	971,000	10,561
Nevada	17	0	14,981,000	1,403,941
New Hampshire	174	0	875,000	32,747
New Jersey	665	0	10,807,000	283,099
New Mexico	89	0	654,000	29,382
New York	698	0	159,883,000	510,625
North Carolina	208	0	6,438,000	241,284
North Dakota	223	0	1,569,000	27,036
Ohio	1,032	0	15,949,000	269,659
Oklahoma	569	0	28,574,000	362,469
Oregon	217	0	1,515,000	91,673
Pennsylvania	721	0	62,422,000	338,788
Rhode Island	44	0	6,024,000	835,545
South Carolina	96	0	6,045,000	669,750
South Dakota	168	0	715,000	26,321
Tennessee	136	0	5,804,000	538,103
Texas	1,240	0	27,027,000	256,339
Utah	91	0	13,955,000	987,505
Vermont	334	0	3,575,000	23,326
Virginia	134	0	20,528,000	573,097
Washington	296	0	7,008,000	150,716
West Virginia	55	1,000	10,523,000	644,873
Wisconsin	428	0	20,039,000	207,624
Wyoming	48	0	5,347,000	182,917

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-15. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2007

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,394</b>	<b>\$0</b>	<b>\$20,144,661,000</b>	<b>\$35,074,095</b>
Alabama	131	6,781,000	606,687,000	54,934,802
Alaska	53	545,000	587,025,000	36,580,283
Arizona	573	4,000	593,648,000	16,243,162
Arkansas	268	312,000	321,963,000	17,288,649
California	1,085	10,000	9,486,984,000	67,494,460
Colorado	200	58,000	886,873,000	40,166,350
Connecticut	192	0	481,793,000	45,504,792
Delaware	36	1,086,000	280,310,000	49,350,944
District of Columbia	50	829,000	1,140,506,000	29,141,320
Florida	67	10,917,000	4,598,637,000	445,520,776
Georgia	196	2,777,000	1,556,471,000	88,705,898
Hawaii	1	2,199,604,000	2,199,604,000	2,199,604,000
Idaho	125	100,000	231,899,000	15,906,384
Illinois	1,012	48,000	4,571,863,000	23,360,747
Indiana	330	109,000	563,166,000	34,851,073
Iowa	376	1,132,000	376,387,000	13,827,061
Kansas	296	892,000	525,079,000	16,296,855
Kentucky	175	1,462,000	999,852,000	36,295,063
Louisiana	87	1,634,000	477,868,000	78,229,655
Maine	298	2,000	99,024,000	8,393,044
Maryland	24	34,785,000	2,177,458,000	480,884,375
Massachusetts	332	139,000	1,229,316,000	42,894,819
Michigan	837	76,000	1,536,701,000	24,984,717
Minnesota	552	5,000	606,042,000	18,596,460
Mississippi	152	2,253,000	275,020,000	27,360,086
Missouri	540	510,000	420,248,000	17,176,998
Montana	452	10,000	78,271,000	3,191,226
Nebraska	271	1,260,000	454,528,000	11,419,229
Nevada	17	1,960,000	3,184,177,000	255,668,882
New Hampshire	174	62,000	155,553,000	14,989,598
New Jersey	665	95,000	1,123,163,000	38,757,744
New Mexico	89	1,405,000	902,192,000	36,847,944
New York	698	0	20,144,661,000	73,624,394
North Carolina	208	387,000	1,262,116,000	62,542,149
North Dakota	223	79,000	116,554,000	4,673,430
Ohio	1,032	35,000	900,413,000	21,291,090
Oklahoma	569	437,000	372,391,000	9,675,243
Oregon	217	80,000	484,798,000	25,968,968
Pennsylvania	721	63,000	2,687,414,000	36,487,086
Rhode Island	44	1,501,000	396,313,000	47,830,341
South Carolina	96	779,000	785,218,000	80,474,146
South Dakota	168	64,000	168,006,000	6,571,583
Tennessee	136	2,475,000	1,077,655,000	57,482,787
Texas	1,240	56,000	1,994,588,000	37,538,399
Utah	91	325,000	491,361,000	41,576,923
Vermont	334	30,000	58,289,000	5,440,994
Virginia	134	3,974,000	2,343,558,000	109,707,858
Washington	296	169,000	597,094,000	36,089,179
West Virginia	55	9,846,000	303,838,000	54,241,218
Wisconsin	428	115,000	1,142,577,000	23,338,500
Wyoming	48	2,543,000	180,696,000	28,965,500

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2007

Variable	Label	Number of districts	Minimum	Maximum	Mean
V33	Fall Membership	15,334	1	999,150	3,186
C14	Fed Rev - Thru State - Title I	16,394	\$0	\$870,868,000	\$694,658
C15	Fed Rev - Thru State - Children With Disabilities	16,394	0	240,943,000	597,132
C16	Fed Rev - Thru State - Math, Science, and Teachers	16,394	0	56,261,000	94,159
C17	Fed Rev - Thru State - Safe and Drug Free Schools	16,394	0	18,417,000	17,002
C18	Fed Rev - Thru State - Title V, Part A	16,394	0	10,459,000	8,446
C19	Fed Rev - Thru State - Vocational and Tech Ed	16,394	0	32,185,000	38,063
B11	Fed Rev - Thru State - Bilingual Education	16,394	0	47,292,000	29,284
C20	Fed Rev - Thru State - Other	16,394	0	145,019,000	400,346
C25	Fed Rev - Thru State - Child Nutrition Act	16,394	0	297,023,000	571,632
C36	Fed Rev - Nonspecified	16,394	0	377,121,000	189,397
B10	Fed Rev - Direct - Impact Aid	16,394	0	49,782,000	70,696
B12	Fed Rev - Direct - Indian Education	16,394	0	2,554,000	5,967
B13	Fed Rev - Direct - Other	16,394	0	190,046,000	142,837
C01	State Rev - General Formula Assistance	16,394	0	5,059,921,000	10,925,388
C04	State Rev - Staff Improvement Programs	16,394	0	102,704,000	232,650
C05	State Rev - Special Education Programs	16,394	0	1,247,331,000	962,548
C06	State Rev - Compensatory and Basic Skill	16,394	0	409,557,000	387,609
C07	State Rev - Bilingual Education Programs	16,394	0	75,929,000	42,951
C08	State Rev - Gifted and Talented Programs	16,394	0	116,940,000	34,445
C09	State Rev - Vocational Education Programs	16,394	0	23,510,000	58,872
C10	State Rev - School Lunch Programs	16,394	0	23,624,000	27,638
C11	State Rev - Capital Outlay and Debt Service	16,394	0	401,529,000	604,156
C12	State Rev - Transportation Programs	16,394	0	91,045,000	273,183
C13	State Rev - Other Programs	16,394	0	2,368,659,000	1,743,725
C35	State Rev - Nonspecified	16,394	0	549,576,000	181,761
C38	State Rev on Behalf - Employee Benefits	16,394	0	118,470,000	583,958
C39	State Rev on Behalf - Not Employee Benefits	16,394	0	10,190,000	34,425
T02	Local Rev - Parent Government Contributions	1,383	0	7,912,140,000	30,181,717
T06	Local Rev - Property Taxes	13,671	0	1,767,761,000	11,362,006
T09	Local Rev - General Sales Taxes	13,670	0	195,758,000	264,406
T15	Local Rev - Public Utility Taxes	13,670	0	18,728,000	23,267
T40	Local Rev - Individual and Corporate Income	13,670	0	114,810,000	120,189
T99	Local Rev - All Other Taxes	13,670	0	119,145,000	93,059
D11	Local Rev - From Other School Systems	16,394	0	189,791,000	617,222
D23	Local Rev - From Cities and Counties	16,394	0	357,878,000	354,727
A07	Local Rev - Tuition Fees From Pupils	16,394	0	14,023,000	67,328
A08	Local Rev - Transportation Fees From Pupils	16,394	0	4,532,000	5,796
A09	Local Rev - School Lunch	16,394	0	44,179,000	424,119
A11	Local Rev - Textbook Sales and Rentals	16,394	0	2,584,000	12,585
A13	Local Rev - District Activity Receipts	16,394	0	88,929,000	221,747
A15	Local Rev - Student Fees, Nonspecified	16,394	0	7,202,000	8,818
A20	Local Rev - Other Sales and Services	16,394	0	33,797,000	97,102
A40	Local Rev - Rents and Royalties	16,394	0	15,053,000	36,605
U11	Local Rev - Sale of Property	16,394	0	73,262,000	36,997
U22	Local Rev - Interest Earnings	16,394	0	203,277,000	545,806
U30	Local Rev - Fines and Forfeits	16,394	0	29,010,000	24,167
U50	Local Rev - Private Contributions	16,394	0	39,276,000	50,040

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2007—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
U97	Local Rev - Miscellaneous	16,394	0	249,414,000	698,701
C24	NCES Local Revenue, Census Bureau State Revenue	16,394	0	881,494,000	224,425
E13	Current Exp - Instruction	16,394	0	13,148,175,000	17,716,729
V91	Payments to Private Schools	16,394	0	504,839,000	146,828
V92	Payments to Charter Schools	16,394	0	159,894,000	97,160
E17	Current Exp - Support Services - Pupils	16,394	0	326,367,000	1,533,123
E07	Current Exp - Support Services - Instruction	16,394	0	614,691,000	1,402,549
E08	Current Exp - Support Services - General	16,394	0	88,278,000	552,173
E09	Current Exp - Support Services - School	16,394	0	511,414,000	1,603,806
V40	Current Exp - Support Services - Operation	16,394	0	1,297,169,000	2,827,657
V45	Current Exp - Support Services - Student	16,394	0	940,437,000	1,248,126
V90	Current Exp - Support Services - Business	16,394	0	485,034,000	1,004,304
V85	Current Exp - Support Services Nonspecific	16,394	0	5,686,000	3,347
E11	Current Exp - Food Services	16,394	0	410,809,000	1,084,847
V60	Current Exp - Enterprise Operations	16,394	0	35,878,000	63,029
V65	Current Exp - Other Elementary/Secondary Ed	16,394	0	9,495,000	9,082
V70	Non-Elsec Exp - Community Services	16,394	0	76,567,000	203,668
V75	Non-Elsec Exp - Adult Education	16,394	0	178,728,000	124,393
V80	Non-Elsec Exp - Other	16,394	0	28,315,000	35,222
F12	Capital Outlay - Construction	16,394	0	2,099,051,000	3,079,410
G15	Capital Outlay - Land and Existing Structures	16,394	0	271,576,000	299,662
K09	Capital Outlay - Instructional Equipment	16,394	0	53,659,000	139,392
K10	Capital Outlay - Other Equipment	16,394	0	116,191,000	379,925
K11	Capital Outlay - Nonspecified Equipment	16,394	0	14,070,000	30,632
L12	Payments to State Governments	16,394	0	131,870,000	108,615
M12	Payments to Local Governments	16,394	0	33,805,000	64,651
Q11	Payments to Other School Systems	16,394	0	534,284,000	656,831
I86	Interest on Debt	16,394	0	400,000,000	902,921
Z32	Total Salaries	16,394	0	9,269,319,000	17,615,166
Z33	Salaries - Instruction	16,394	0	7,711,073,000	11,906,282
Z35	Teacher Salaries - Regular Education Program	16,394	0	3,693,654,000	6,683,128
Z36	Teacher Salaries - Special Education Programs	16,394	0	1,790,459,000	1,536,218
Z37	Teacher Salaries - Vocational Education Programs	16,394	0	388,721,000	239,787
Z38	Teacher Salaries - Other Education Programs	16,394	0	81,517,000	310,373
V11	Salaries - Support Services - Pupils	16,394	0	245,185,000	1,026,399
V13	Salaries - Support Services - Instruction	16,394	0	404,824,000	827,934
V15	Salaries - Support Services - General Administration	16,394	0	32,540,000	241,493
V17	Salaries - Support Services - School Administration	16,394	0	356,579,000	1,149,481
V21	Salaries - Support Services - Operation	16,394	0	610,302,000	1,018,445
V23	Salaries - Support Services - Student Transportation	16,394	0	65,141,000	432,855
V37	Salaries - Support Services - Business/Central/Other	16,394	0	179,622,000	449,630
V29	Salaries - Food Service	16,394	0	204,615,000	375,004
Z34	Total Employee Benefits	16,394	0	3,995,747,000	5,856,790
V10	Empl Benefits - Instruction	16,394	0	3,489,320,000	3,906,474
V12	Empl Benefits - Support Services - Pupil	16,394	0	74,316,000	323,840
V14	Empl Benefits - Support Services - Instruction Staff	16,394	0	121,592,000	259,834
V16	Empl Benefits - Support Services - General Admin	16,394	0	9,831,000	86,875
V18	Empl Benefits - Support Services - School Admin	16,394	0	136,434,000	363,579

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2007—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
V22	Empl Benefits - Support Services - Operation/Maint	16,394	0	242,533,000	374,245
V24	Empl Benefits - Support Services - Student Transport	16,394	0	31,118,000	163,738
V38	Empl Benefits - Support Services - Business/Central	16,394	0	71,382,000	168,657
V30	Empl Benefits - Food Services	16,394	0	36,159,000	132,473
V32	Empl Benefits - Enterprise Operations	16,394	0	3,917,000	4,724
V93	Textbooks	16,394	0	163,147,000	179,757
_19H	Long Term Debt - Outstanding at Beginning of FY	16,394	0	11,458,729,000	19,080,538
_21F	Long Term Debt - Issued During FY	16,394	0	2,789,030,000	3,826,856
_31F	Long Term Debt - Retired During FY	16,394	0	1,987,035,000	2,026,331
_41F	Long Term Debt - Outstanding at End of FY	16,394	0	11,756,675,000	20,920,586
_61V	Short Term Debt - Outstanding at Beginning of FY	16,394	0	307,499,000	385,056
_66V	Short Term Debt - Outstanding at End of FY	16,394	0	150,740,000	428,779
W01	Assets - Sinking Fund	15,011	0	546,375,000	1,069,936
W31	Assets - Bond Fund	15,011	0	1,094,624,000	3,739,174
W61	Assets - Other Funds	15,011	0	2,545,364,000	7,419,137

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.





## **Appendix E—Survey Form**



**RETURN TO**

**FAX to  
ESES Branch at 877-574-6549**

**2007 CENSUS OF GOVERNMENTS  
SURVEY OF LOCAL GOVERNMENT FINANCES  
School Systems**

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

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

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0700. Please note that we have displayed this number in the upper right hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, we could not request your participation in this survey. We estimate public reporting burden for this collection of information to vary from 1.5 to 2.5 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0700, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, DC 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0700" as the subject.

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

Reference numbers pertain to revenue and expenditure codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 2003.

<b>Part I</b>	<b>REVENUE</b>	<b>Amount Omit cents</b>
<b>Section A - FROM LOCAL SOURCES</b>		T06
1.	Property taxes (1110, 1140)	T09
2.	General sales or gross receipts tax (1120)	T15
3.	Public utility taxes (1190)	T40
4.	Individual and corporate income taxes (1130)	T99
5.	All other taxes (1190)	T02
6.	Parent government contributions (dependent school systems only - 1200)	D23
7.	Revenue from cities and counties (1200, 1320, 1330, 1420, 1430, 1960, 2100, 2200, 2800)	D11
8.	Revenue from other school systems (within state - 1321, 1421, 1951; out of state - 1331, 1350, 1431, 1952)	A07
9.	Tuition fees from pupils, parents, and other private sources (1310, 1340)	A08
10.	Transportation fees from pupils, parents, and other private sources (1410, 1440)	A11
11.	Textbook sales and rentals (1940)	A09
12.	School lunch revenues (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>	<b>Amount Omit cents</b>
<b>Section A – FROM LOCAL SOURCES – Continued</b>		U22
	17. Interest earnings (1500)	
	18. Fines and forfeits	U30
	19. Private contributions (1920)	U50
	20. Miscellaneous other local revenue (1980, 1990)	U97
<b>Section B – FROM STATE SOURCES (3100, 3200, 3800)</b>		C01
	1. General formula assistance	
	2. Staff improvement programs	C04
	3. Special education programs	C05
	4. Compensatory and basic skills attainment programs	C06
	5. Bilingual education programs	C07
	6. Gifted and talented programs	C08
	7. Vocational education programs	C09
	8. School lunch programs	C10
	9. Capital outlay and debt service programs	C11
	10. Transportation programs	C12
	11. All other revenues from state sources	C13
<b>Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)</b>		C14
	1. Title I	
	2. Children with disabilities – IDEA	C15
	3. Math, science, and teacher quality	C16
	4. Safe and drug-free schools	C17
	5. Title V, Part A	C18
	6. Vocational and technical education	C19
	7. Child nutrition act – <b>exclude commodities</b>	C25
	8. Bilingual education	B11
	9. All other federal aid through the state	C20
<b>Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)</b>		B10
	1. Impact aid (Public Law 81–815 and Public Law 81–874)	
	2. Indian education	B12
	3. All other direct federal aid	B13

**CONTINUE WITH PART II ON PAGE 3** 

**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
<b>Section D - EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B</b>			V91
15. Payments to private schools (object 563)			
16. Payments to charter schools			V92
17. Teacher salaries - Regular education programs (program #100)			Z35
18. Teacher salaries - Special education programs (program #200)			Z36
19. Teacher salaries - Vocational education programs (program #300)			Z37
20. Teacher salaries - Other education programs (program #400)			Z38
21. Textbooks (function 1000)			V93
<b>Part III CAPITAL OUTLAY EXPENDITURES</b>			Amount <b>Omit cents</b>
1. Construction (object 450)			F12
2. Land and existing structures (objects 710, 720)			G15

**CONTINUE WITH PART III ON PAGE 4** 

<b>Part III CAPITAL OUTLAY EXPENDITURES - Continued</b>		Amount <i>Omit cents</i>	
3. Instructional equipment (object 730, function 1000)		K09	
4. All other equipment (object 730, functions 2000, 3000, 4000)		K10	
<b>Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY</b>		Z32	
1. Total salaries and wages (object 100 - ALL functions)		Z34	
2. Total employee benefit payments (object 200 - ALL functions)		Q11	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 567, 591, 592)		L12	
4. Payments to state governments (object 569)		M12	
5. Payments to local governments (object 920)		I86	
6. Interest on school system indebtedness (object 832)			
<b>Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)</b>		C38	
1. For employee benefits		C39	
2. All other (textbooks, school bus purchase, etc.)			
<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)			
<b>Section B - SHORT TERM - Term of one year or less</b>		61V	
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 CD's and security holdings)	W01	W31	W61
<b>Part VIII FALL MEMBERSHIP - October 2006</b>		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 2006		V33	
<b>Part IX SPECIAL PROCESSING ITEMS</b>			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		

**CONTINUE WITH PART IX ON PAGE 5** 

**Part IX SPECIAL PROCESSING ITEMS - Continued**

Item	Code	Amount
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	
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional nonbenefits	J14	
21. State payment on behalf of the LEA, support services nonbenefits	J96	
22. State payment on behalf of the LEA, noninstructional programs nonbenefits	J97	
23. State payment on behalf of the LEA, nonelementary-secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	

<b>FOR CENSUS USE ONLY</b>					
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Remarks – Please use this space for any explanation that may be essential in understanding your reported data. If additional space is required, please attach a separate sheet.

**Part X DATA SUPPLIED BY**

Name	Telephone		
	Area Code	Number	Extension
Title			

## BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

- |                                  |                                   |
|----------------------------------|-----------------------------------|
| <b>a.</b> General fund           | <b>e.</b> Capital projects funds  |
| <b>b.</b> Special revenue funds  | <b>f.</b> Food service fund       |
| <b>c.</b> Federal projects funds | <b>g.</b> 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 Elementary-Secondary Education Statistics Branch of the U.S. Census Bureau, at 1-800-622-6193.

### 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 education programs on line 7; school lunch matching payments on line 8; school construction, building aid, and interest and principal payments on line 9; and bus driver salaries and bus replacements on line 10.

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

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

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

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

**Line 1.** Include federal revenues distributed through Title I of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). Report basic, concentration, targeted, and finance incentive grants.

**Line 2.** Report federal revenues awarded under the Individuals with Disabilities Education Act (IDEA 2004). Include formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part D of the law. Report these project grants instead in Part I-D3.

**Line 3.** Report math, science, and teacher quality formula and project grants provided under Title II-A and B of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

**Line 4.** Include formula and project grants for safe and drug-free schools distributed under Title IV-A of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

**Line 5.** Enter Title V-A Innovative Programs (formerly Title VI) grants sanctioned by the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

**Line 6.** Report formula grants authorized by the Carl D. Perkins Career and Technical Education Improvement Act of 2006 (Public Law 105-332). Include revenues from State Basic and Tech-Prep formula grants.

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

**Line 8.** Include project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). These were formerly Title VII grants.

**Line 9.** Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Workforce Investment Act of 1998.

#### Section D – FROM FEDERAL SOURCES DIRECTLY

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

**Line 2.** Include both project and formula grants for Indian education distributed under Title VII (formerly Title IX) of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB) and the Johnson-O' Malley Act.

**CONTINUE ON PAGE 7** 



**Line 3.** Report the total of all other federal grants awarded directly to the local education agency. Include project grants authorized under IDEA, Part D, Head Start, Magnet Schools, and Gifted and Talented.

Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in Part IC1-9 and ID1-3, such as "total federal revenues" not broken down by program.

**Part II – CURRENT OPERATION EXPENDITURE**

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

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

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

**Handbook references pertain to function codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 2003.**

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

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

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

**Line 3. Instructional staff support (2200).** Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, 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, or 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.

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

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

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

**Lines 17–20. 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 17, special education programs (program 200) on line 18, vocational programs (program 300) on line 19, and other programs (program 400) on line 20. These amounts should also be included with the instruction salaries and total instruction amounts reported in Section A.

**Line 21. Textbooks.** Report expenditures for textbooks used for classroom instruction (function 1000, object 640).

**Part III – CAPITAL OUTLAY EXPENDITURES**

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

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

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

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

**Line 2. Total employee benefit payments.** Enter the total expenditure for all employee benefits paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 2, the employer share of state or local employee retirement contributions, social security contributions, group life and health insurance, unemployment and 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.

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

**CONTINUE ON PAGE 8** 

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

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

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

Include state payments that benefit the local education agency but which are not paid directly. Report on line 1 amounts transferred by the state into state teacher or public employee retirement funds. Also include other employee benefit transfers, such as health, life, or unemployment compensation insurance payments. Include 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, 2006**

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2006 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

#### **Part IX – SPECIAL PROCESSING ITEMS**

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

**Line 1. Student fees, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I, Line 9 (tuition), 10 (transportation), 11 (textbook sales), 12 (school food service sales), or 13 (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 4. An example would be total federal aid not broken down into separate federal grant programs.

**Line 6. State payment on behalf of the LEA, instruction.** Report expenditures 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 13. State payment on behalf of the LEA, business/central/other.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for business, central and other support services. See definitions for Part II-A, line 8.

**Line 14. State payment on behalf of the LEA, other.** Report expenditures 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.

**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 definition 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 definition 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 & 2, that were made for nonelementary-secondary programs. See definition 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.