

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2007–08 (Fiscal Year 2008)

Final File Version 1a

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I. Introduction to the NCES Common Core of Data School District Finance Survey (F-33), School Year 2007–08 (Fiscal Year 2008) 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.¹

Both NCES and the Governments Division of the U.S. Census Bureau collect public school system finance data, and they collaborate in their efforts to gather these data. The Census Bureau is required to collect government finance data under Title 13, U.S.C., Section 182. NCES is authorized to collect these data by Congress through the Education Sciences Reform Act of 2002, 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 for selected variables, and in the classification of a set of 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 2007–08, fiscal year (FY) 2008.

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.

¹ 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 across years, 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 08 CCD School District Finance Survey (F-33) contains 16,453 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 08 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 08 survey cycle.
- **Appendix B—Glossary** defines terms used in the F-33 in addition to data items.
- **Appendix C—State Notes** provides comments related to unique state financial practices for FY 08 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 format 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 08 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 1) comparing the school district finance data to other CCD survey data and 2) 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).²

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

² 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 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, by F-33 survey item: Fiscal year 2008

State payments on behalf item	Destination items
Instruction employee benefits (J13)	Employee Benefits - Instruction (V10) Current Expenditures - Instruction (E13)
Pupil support services employee benefits (J17)	Employee Benefits - Support Services - Pupils (V12) Current Expenditures - Support Services - Pupils (E17)
Instructional staff support employee benefits (J07)	Employee Benefits - Support Services - Instructional Staff (V14) Current Expenditures - Support Services - Instructional Staff (E07)
General administration employee benefits (J08)	Employee Benefits - Support Services - General Administration (V16) Current Expenditures - Support Services - General Administration (E08)
School administration employee benefits (J09)	Employee Benefits - Support Services - School Administration (V18) Current Expenditures - Support Services - School Administration (E09)
Operation/maintenance of plant (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) ¹	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) ²	Capital Outlay - Instructional Equipment (K09) Capital Outlay - Other Equipment (K10)

¹ Included in one or more of the corresponding current expenditure functions, varying state to state.

² 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 2008, 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 sdf081a;
array remove (*) _numeric_;
do i = 1 to dim (remove);
    if remove (i) in (-1, -2, -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 08.

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 2008

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 2008, 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 2008

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)

SCHLEV codes “01,” “02,” and “03” are assigned based on the student membership reported on the CCD school universe file. SCHLEV code “01” was assigned if the lowest grade with students was less than grade 9 and the highest grade with students was less than grade 9. SCHLEV code “02” was assigned if the lowest grade with students was greater than grade 6 and the highest grade with students was greater than grade 8. SCHLEV code “03” was assigned if the lowest grade with students was less than grade 7 and the highest grade with students was greater than grade 8.

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 91, FY 93, and FY 94 were sample surveys, the FY 90, FY 92, and FY 95 through FY 08 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 08 releases are as follows:

- Sdf081a.sas7bdat (SAS dataset)
- Sdf081a.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, “08” stands for FY 08, “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., the FIPS state code) 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 = Sdf081a.sas7bdat, Fiscal year 2008

Number of variables = 250

Number of observations = 16,453

Release: 1a, August 2010

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

Name	Order	Type	Label
_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

Name	Order	Type	Label
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

Name	Order	Type	Label
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 - UNSPECIFIED 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

Name	Order	Type	Label
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

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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

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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

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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]

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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]

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

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

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

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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.

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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. [**TNONESE** 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.

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

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

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

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

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

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

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

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

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

special education programs: Revenues for the education of 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

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the school system, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, and salaries for specific types of instructional and support staff. [C04]

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

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

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]

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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 small. 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 small. 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 NCEC 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 Common Core of Data (CCD) Local Education Agency Universe Survey. California treats the two elementary and high school districts as one district in its financial accounting, but as separate districts in managing its student and staff data. The NCES ID code (LEAID) of the combined district’s administrative office 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 2008

School district	LEAID	Enrollment
Arena Union Elementary/ Point Arena Joint		
Union High (combined district)	0601325	485
Arena Union Elementary	0603090	309
Point Arena Joint Union High	0631230	176
Modesto (combined district)		
Modesto City Elementary	0625130	16,147
Modesto City High	0625150	15,742
Petaluma (combined district)		
Petaluma City Elementary	0630230	2,271
Petaluma City High	0630250	5,726
Santa Barbara (combined district)		
Santa Barbara Elementary	0635360	5,640
Santa Barbara High	0635370	10,196
Santa Cruz (combined district)		
Santa Cruz City Elementary	0635590	2,136
Santa Cruz City High	0635600	4,847
Santa Rosa (combined district)		
Santa Rosa Elementary	0601329	16,694
Santa Rosa High	0635810	4,732
Santa Rosa High	0635830	11,962

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2008, Version 1a.

Colorado

Fiscal Year: July 1–June 30

Notes:

- Denver Public Schools issued \$397.8 million in Certificates of Participation to fully fund the Denver Public Schools Retirement System in anticipation of the retirement system’s merger with Colorado’s state-wide pension system, the Colorado Public Employees Retirement Association. Denver Public Schools allocated this purchase across all employee benefit accounts, explaining the school district’s significant increase in employee benefit expenditures for FY 08.

Appendix C—State Notes

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.

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 small. 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.

Appendix C—State Notes

- Payments to other school systems (Q11) cannot be isolated in the Idaho financial reporting system. These amounts are usually small. 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).

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 increase in property tax revenues (T06) is the result of a state-wide delay in FY 07 property tax billing and collection. Indiana reported property taxes not collected within the expected FY 07 time frame within their FY 08 property tax revenues.
- As of FY 08, Indiana school building authority data are included in the school systems they serve, explaining the significant increase in debt and interest expenditures.

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.

Appendix C—State Notes

Kentucky

Fiscal Year: July 1–June 30

Notes:

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

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

Minnesota

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

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 small. They will slightly inflate the current expenditure amounts for individual school districts.

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 Governmental Services motor vehicle privilege tax and Local School Support sales tax levied by the state 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 Public Schools includes the enrollments for the New York City Special Schools district and the 32 New York City geographic districts, 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.
- Guidance counselor expenditures are included within the instructional expenditures of New York City Public Schools.

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 small. 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 eight 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 2008

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
Southern Oklahoma Area Voc-Tech School District 20	4000053
Southern Oklahoma Technology Center	4000053
Oklahoma Department of Career and Technology Education	4000085
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 2008, 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.

Appendix C—State Notes

South Carolina

Fiscal Year: July 1–June 30

Notes:

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

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.

Appendix C—State Notes

West Virginia

Fiscal Year: July 1–June 30

Notes:

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

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 2008

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
School-level code (SCHLEV)				
01 Elementary School System Only	3,473	21.1	3,473	21.1
02 Secondary School System Only	846	5.1	4,319	26.3
03 Elementary/Secondary School System	10,946	66.5	15,265	92.8
05 Vocational or Special Education School System	267	1.6	15,532	94.4
06 Nonoperating School System	228	1.4	15,760	95.8
07 Education Service Agency	693	4.2	16,453	100.0
Agency charter code (AGCHRT)				
1 All associated schools are charter schools	1,762	10.7	1,762	10.7
2 All associated schools are charter and noncharter schools	670	4.1	2,432	14.8
3 All associated schools are noncharter schools	13,463	81.8	15,895	96.6
N Not applicable or code could not be determined	558	3.4	16,453	100.0
Survey year (YEAR)				
2008	16,453	100.0	16,453	100.0
CCD Agency Nonfiscal File Match (CCDNF)				
0 Record does not match CCD LEA Universe Survey	45	0.3	45	0.3
1 Record matches CCD LEA Universe Survey	16,408	99.7	16,453	100.0
Census Bureau fiscal file match (CENFILE)				
0 Does not match Census fiscal file	1,587	9.6	1,587	9.6
1 Matches Census fiscal file	14,866	90.4	16,453	100.0
Low Grade Span (GSLO)				
PK Prekindergarten Students	9,152	55.6	9,152	55.6
KG Kindergarten Students	5,174	31.5	14,326	87.1
01 1st Grade Students	76	0.5	14,402	87.5
02 2nd Grade Students	10	0.1	14,412	87.6
03 3rd Grade Students	20	0.1	14,432	87.7
04 4th Grade Students	32	0.2	14,464	87.9
05 5th Grade Students	58	0.4	14,522	88.3
06 6th Grade Students	123	0.7	14,645	89.0
07 7th Grade Students	172	1.0	14,817	90.1
08 8th Grade Students	37	0.2	14,854	90.3
09 9th Grade Students	798	4.9	15,652	95.1
10 10th Grade Students	64	0.4	15,716	95.5
11 11th Grade Students	36	0.2	15,752	95.7
12 12th Grade Students	2	#	15,754	95.8
UG Students in Ungraded Classes	28	0.2	15,782	95.9
00 No students	5	#	15,787	96.0
N Data are not applicable	666	4.0	16,453	100.0
High Grade Span (GSHI)				
PK Prekindergarten Students	7	#	7	#
KG Kindergarten Students	6	#	13	0.1
01 1st Grade Students	6	#	19	0.1
02 2nd Grade Students	8	#	27	0.2
03 3rd Grade Students	19	0.1	46	0.3
04 4th Grade Students	41	0.2	87	0.5
05 5th Grade Students	131	0.8	218	1.3
06 6th Grade Students	565	3.4	783	4.8
07 7th Grade Students	53	0.3	836	5.1
08 8th Grade Students	2,613	15.9	3,449	21.0
09 9th Grade Students	71	0.4	3,520	21.4
10 10th Grade Students	48	0.3	3,568	21.7
11 11th Grade Students	42	0.3	3,610	21.9
12 12th Grade Students	12,144	73.8	15,754	95.8
UG Students in Ungraded Classes	28	0.2	15,782	95.9
00 No students	5	#	15,787	96.0
N Data are not applicable	666	4.0	16,453	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2008—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fall Membership (FL_V33)				
A—Adjusted by the analyst	331	2.0	331	2.0
N—Not applicable	786	4.8	1,117	6.8
R—As reported by the state	15,336	93.2	16,453	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
A—Adjusted by the analyst	5	#	5	#
R—As reported by the state	16,448	100.0	16,453	100.0
Flag - Fed Rev - Thru State - Children With Disabilities- IDEA (FL_C15)				
A—Adjusted by the analyst	6	#	6	#
R—As reported by the state	16,447	100.0	16,453	100.0
Flag - Fed Rev - Thru State - Math, Science, and Teacher Quality (FL_C16)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,451	100.0	16,453	100.0
Flag - Fed Rev - Thru State - Safe and Drug Free Schools (FL_C17)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,450	100.0	16,453	100.0
Flag - Fed Rev Thru State-Title V, Part A (FL_C18)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,450	100.0	16,453	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,452	100.0	16,453	100.0
Flag - Fed Rev - Thru State - Bilingual Education (FL_B11)				
R—As reported by the state	16,453	100.0	16,453	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
A—Adjusted by the analyst	11	0.1	11	0.1
R—As reported by the state	16,442	99.9	16,453	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,452	100.0	16,453	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	16,443	99.9	16,453	100.0
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,452	100.0	16,453	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
R—As reported by the state	16,453	100.0	16,453	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,451	100.0	16,453	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
A—Adjusted by the analyst	15	0.1	15	0.1
R—As reported by the state	16,438	99.9	16,453	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
A—Adjusted by the analyst	5	#	5	#
R—As reported by the state	16,448	100.0	16,453	100.0
Flag - State Rev - Special Education Programs (FL_C05)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,452	100.0	16,453	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2008—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,451	100.0	16,453	100.0
Flag - State Rev - Bilingual Education Program (FL_C07)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,452	100.0	16,453	100.0
Flag - State Rev - Gifted and Talented Programs (FL_C08)				
R—As reported by the state	16,453	100.0	16,453	100.0
Flag - State Rev - Vocational Education Programs (FL_C09)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,452	100.0	16,453	100.0
Flag - State Rev - School Lunch Programs (FL_C10)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,452	100.0	16,453	100.0
Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,449	100.0	16,453	100.0
Flag - State Rev - Transportation Programs (FL_C12)				
R—As reported by the state	16,453	100.0	16,453	100.0
Flag - State Rev - Other Programs (FL_C13)				
A—Adjusted by the analyst	11	0.1	11	0.1
R—As reported by the state	16,442	99.9	16,453	100.0
Flag - State Rev - Nonspecified (FL_C35)				
A—Adjusted by the analyst	8	#	8	#
R—As reported by the state	16,445	100.0	16,453	100.0
Flag - State Rev On Behalf - Employee Benefits (FL_C38)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	13,168	80.0	13,169	80.0
S—Adjusted to include state payments on behalf	3,284	20.0	16,453	100.0
Flag - State Rev On Behalf - Not Employee Benefits (FL_C39)				
R—As reported by the state	14,226	86.5	14,226	86.5
S—Adjusted to include state payments on behalf	2,227	13.5	16,453	100.0
Flag - Local Rev - Parent Government Contributions Dependent School Systems (FL_T02)				
A—Adjusted by the analyst	4	#	4	#
N—Not applicable	15,072	91.6	15,076	91.6
R—As reported by the state	1,377	8.4	16,453	100.0
Flag - Local Rev - Property Taxes (FL_T06)				
A—Adjusted by the analyst	14	0.1	14	0.1
N—Not applicable	2,788	17.0	2,802	17.0
R—As reported by the state	13,651	83.0	16,453	100.0
Flag - Local Rev - General Sales Taxes (FL_T09)				
N—Not applicable	2,794	17.0	2,794	17.0
R—As reported by the state	13,659	83.0	16,453	100.0
Flag - Local Rev - Public Utility Taxes (FL_T15)				
N—Not applicable	2,794	17.0	2,794	17.0
R—As reported by the state	13,659	83.0	16,453	100.0
Flag - Local Rev - Individual And Corporate Income Taxes (FL_T40)				
A—Adjusted by the analyst	2	#	2	#
N—Not applicable	2,794	17.0	2,796	17.0
R—As reported by the state	13,657	83.0	16,453	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2008—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Local Rev - All Other Taxes (FL_T99)				
N—Not applicable	2,794	17.0	2,794	17.0
R—As reported by the state	13,659	83.0	16,453	100.0
Flag - Local Rev - From Other School Systems (FL_D11)				
A—Adjusted by the analyst	31	0.2	31	0.2
R—As reported by the state	16,422	99.8	16,453	100.0
Flag - Local Rev - From Cities And Counties (FL_D23)				
A—Adjusted by the analyst	11	0.1	11	0.1
R—As reported by the state	16,442	99.9	16,453	100.0
Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,449	100.0	16,453	100.0
Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,452	100.0	16,453	100.0
Flag - Local Rev - School Lunch (FL_A09)				
A—Adjusted by the analyst	11	0.1	11	0.1
R—As reported by the state	16,442	99.9	16,453	100.0
Flag - Local Rev - Textbook Sales and Rentals (FL_A11)				
R—As reported by the state	16,453	100.0	16,453	100.0
Flag - Local Rev - District Activity Receipts (FL_A13)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	16,449	100.0	16,453	100.0
Flag - Local Rev - Student Fees, Nonspecified (FL_A15)				
R—As reported by the state	16,453	100.0	16,453	100.0
Flag - Local Rev - Other Sales and Services (FL_A20)				
A—Adjusted by the analyst	10	0.1	10	0.1
R—As reported by the state	16,443	99.9	16,453	100.0
Flag - Local Rev - Rents and Royalties (FL_A40)				
R—As reported by the state	16,453	100.0	16,453	100.0
Flag - Local Rev - Sale of Property (FL_U11)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,450	100.0	16,453	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
A—Adjusted by the analyst	7	#	7	#
R—As reported by the state	16,446	100.0	16,453	100.0
Flag - Local Rev - Fines and Forfeits (FL_U30)				
R—As reported by the state	16,453	100.0	16,453	100.0
Flag - Local Rev - Private Contribution (FL_U50)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,451	100.0	16,453	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
A—Adjusted by the analyst	41	0.2	41	0.2
R—As reported by the state	16,412	99.8	16,453	100.0
Flag - NCES Local Revenue, Census Bureau State Revenue (FL_C24)				
R—As reported by the state	16,453	100.0	16,453	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2008—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Current Exp - Instruction (FL_E13)				
A—Adjusted by the analyst	31	0.2	31	0.2
R—As reported by the state	9,668	58.8	9,699	59.0
S—Adjusted to include state payments on behalf	6,754	41.1	16,453	100.0
Flag - Payments to Private Schools (FL_V91)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,452	100.0	16,453	100.0
Flag - Payments To Charter Schools (FL_V92)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,452	100.0	16,453	100.0
Flag - Current Exp - Support Services Pupils (FL_E17)				
A—Adjusted by the analyst	6	#	6	#
R—As reported by the state	10,719	65.2	10,725	65.2
S—Adjusted to include state payments on behalf	5,728	34.8	16,453	100.0
Flag - Current Exp - Support Services Instructional Staff (FL_E07)				
A—Adjusted by the analyst	6	#	6	#
R—As reported by the state	10,880	66.1	10,886	66.2
S—Adjusted to include state payments on behalf	5,567	33.8	16,453	100.0
Flag - Current Exp - Support Services General Administration (FL_E08)				
A—Adjusted by the analyst	10	0.1	10	0.1
R—As reported by the state	10,811	65.7	10,821	65.8
S—Adjusted to include state payments on behalf	5,632	34.2	16,453	100.0
Flag - Current Exp - Support Services - School Administration (FL_E09)				
A—Adjusted by the analyst	6	#	6	#
R—As reported by the state	10,637	64.7	10,643	64.7
S—Adjusted to include state payments on behalf	5,810	35.3	16,453	100.0
Flag - Current Exp - Support Services - Oper/Maintenance Of Plant (FL_V40)				
A—Adjusted by the analyst	4	#	4	#
R—As reported by the state	11,775	71.6	11,779	71.6
S—Adjusted to include state payments on behalf	4,674	28.4	16,453	100.0
Flag - Current Exp - Support Services Student Transportation (FL_V45)				
A—Adjusted by the analyst	5	#	5	#
R—As reported by the state	12,221	74.3	12,226	74.3
S—Adjusted to include state payments on behalf	4,227	25.7	16,453	100.0
Flag - Current Exp - Support Services Business/Central/Other (FL_V90)				
A—Adjusted by the analyst	19	0.1	19	0.1
R—As reported by the state	12,272	74.6	12,291	74.7
S—Adjusted to include state payments on behalf	4,162	25.3	16,453	100.0
Flag - Current Exp - Support Services Nonspecified (FL_V85)				
R—As reported by the state	16,453	100.0	16,453	100.0
Flag - Current Exp - Food Services (FL_E11)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	14,098	85.7	14,100	85.7
S—Adjusted to include state payments on behalf	2,353	14.3	16,453	100.0
Flag - Current Exp - Enterprise Operations (FL_V60)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,450	100.0	16,453	100.0
Flag - Current Exp - Other Elsec (FL_V65)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,452	100.0	16,453	100.0
Flag - Non-Elsec Exp - Community Services (FL_V70)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,450	100.0	16,453	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2008—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Non-Elsec Exp - Adult Education (FL_V75) R—As reported by the state	16,453	100.0	16,453	100.0
Flag - Non-Elsec Exp - Other (FL_V80) R—As reported by the state	16,453	100.0	16,453	100.0
Flag - Capital Outlay - Construction (FL_F12) A—Adjusted by the analyst R—As reported by the state	4 16,449	# 100.0	4 16,453	# 100.0
Flag - Capital Outlay - Land and Existing Structures (FL_G15) A—Adjusted by the analyst R—As reported by the state	3 16,450	# 100.0	3 16,453	# 100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09) A—Adjusted by the analyst R—As reported by the state	3 16,450	# 100.0	3 16,453	# 100.0
Flag - Capital Outlay - Other Equipment (FL_K10) A—Adjusted by the analyst R—As reported by the state S—Adjusted to include state payments on behalf	4 16,279 170	# 98.9 1.0	4 16,283 16,453	# 99.0 100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11) A—Adjusted by the analyst R—As reported by the state	1 16,452	# 100.0	1 16,453	# 100.0
Flag - Payments To State Governments (FL_L12) A—Adjusted by the analyst R—As reported by the state	1 16,452	# 100.0	1 16,453	# 100.0
Flag - Payments To Local Governments (FL_M12) A—Adjusted by the analyst R—As reported by the state	2 16,451	# 100.0	2 16,453	# 100.0
Flag - Payments To Other School Systems (FL_Q11) A—Adjusted by the analyst R—As reported by the state	1 16,452	# 100.0	1 16,453	# 100.0
Flag - Interest On Debt (FL_I86) A—Adjusted by the analyst R—As reported by the state	94 16,359	0.6 99.4	94 16,453	0.6 100.0
Flag - Total Salaries (FL_Z32) A—Adjusted by the analyst R—As reported by the state	41 16,412	0.2 99.8	41 16,453	0.2 100.0
Flag - Salaries - Instruction (FL_Z33) A—Adjusted by the analyst R—As reported by the state	31 16,422	0.2 99.8	31 16,453	0.2 100.0
Flag - Teacher Salaries - Regular Education Programs (FL_Z35) A—Adjusted by the analyst R—As reported by the state	3 16,450	# 100.0	3 16,453	# 100.0
Flag - Teacher Salaries - Special Education Programs (FL_Z36) A—Adjusted by the analyst R—As reported by the state	2 16,451	# 100.0	2 16,453	# 100.0
Flag - Teacher Salaries - Vocational Education Programs (FL_Z37) R—As reported by the state	16,453	100.0	16,453	100.0
Flag - Teacher Salaries - Other Educational Programs (FL_Z38) R—As reported by the state	16,453	100.0	16,453	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2008—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Salaries - Support Services Pupils (FL_V11)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,451	100.0	16,453	100.0
Flag - Salaries - Support Services Instructional Staff (FL_V13)				
A—Adjusted by the analyst	3	#	3	#
R—As reported by the state	16,450	100.0	16,453	100.0
Flag - Salaries - Support Services General Administration (FL_V15)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,451	100.0	16,453	100.0
Flag - Salaries - Support Services School Administration (FL_V17)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,451	100.0	16,453	100.0
Flag - Salaries - Support Services Operation and Maintenance of Plant (FL_V21)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,451	100.0	16,453	100.0
Flag - Salaries - Support Services Student Transportation (FL_V23)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,452	100.0	16,453	100.0
Flag - Salaries - Support Services Business/Central/Other (FL_V37)				
R—As reported by the state	16,453	100.0	16,453	100.0
Flag - Salaries - Food Service (FL_V29)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	16,452	100.0	16,453	100.0
Flag - Total Employee Benefits (FL_Z34)				
A—Adjusted by the analyst	37	0.2	37	0.2
R—As reported by the state	9,840	59.8	9,877	60.0
S—Adjusted to include state payments on behalf	6,576	40.0	16,453	100.0
Flag - Employee Benefits - Instruction (FL_V10)				
A—Adjusted by the analyst	5	#	5	#
R—As reported by the state	9,889	60.1	9,894	60.1
S—Adjusted to include state payments on behalf	6,559	39.9	16,453	100.0
Flag - Employee Benefits - Support Services Pupils (FL_V12)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	10,809	65.7	10,810	65.7
S—Adjusted to include state payments on behalf	5,643	34.3	16,453	100.0
Flag - Employee Benefits - Support Services Instructional Staff (FL_V14)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	10,885	66.2	10,886	66.2
S—Adjusted to include state payments on behalf	5,567	33.8	16,453	100.0
Flag - Employee Benefits - Support Services General Administration (FL_V16)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	10,819	65.8	10,821	65.8
S—Adjusted to include state payments on behalf	5,632	34.2	16,453	100.0
Flag - Employee Benefits - Support Services School Administration (FL_V18)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	10,641	64.7	10,643	64.7
S—Adjusted to include state payments on behalf	5,810	35.3	16,453	100.0
Flag - Employee Benefits - Support Services Operation and Maintenance of Plant (FL_V22)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	11,777	71.6	11,779	71.6
S—Adjusted to include state payments on behalf	4,674	28.4	16,453	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2008—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Employee Benefits - Support Services Student Transportation (FL_V24)				
R—As reported by the state	12,495	75.9	12,495	75.9
S—Adjusted to include state payments on behalf	3,958	24.1	16,453	100.0
Flag - Employee Benefits - Support Services Business/Central/Other (FL_V38)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	12,303	74.8	12,304	74.8
S—Adjusted to include state payments on behalf	4,149	25.2	16,453	100.0
Flag - Employee Benefits - Food Services (FL_V30)				
A—Adjusted by the analyst	1	#	1	#
R—As reported by the state	14,099	85.7	14,100	85.7
S—Adjusted to include state payments on behalf	2,353	14.3	16,453	100.0
Flag - Employee Benefits - Enterprise Operations (FL_V32)				
R—As reported by the state	16,453	100.0	16,453	100.0
Flag - Textbooks (Function 1000) (FL_V93)				
A—Adjusted by the analyst	2	#	2	#
R—As reported by the state	16,451	100.0	16,453	100.0
Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)				
A—Adjusted by the analyst	853	5.2	853	5.2
R—As reported by the state	15,600	94.8	16,453	100.0
Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)				
A—Adjusted by the analyst	125	0.8	125	0.8
R—As reported by the state	16,328	99.2	16,453	100.0
Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)				
A—Adjusted by the analyst	157	1.0	157	1.0
R—As reported by the state	16,296	99.1	16,453	100.0
Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)				
A—Adjusted by the analyst	692	4.2	692	4.2
R—As reported by the state	15,761	95.8	16,453	100.0
Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)				
A—Adjusted by the analyst	10	0.1	10	0.1
R—As reported by the state	16,443	99.9	16,453	100.0
Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)				
A—Adjusted by the analyst	8	#	8	#
R—As reported by the state	16,445	100.0	16,453	100.0
Flag - Assets - Sinking Fund (FL_W01)				
A—Adjusted by the analyst	10	0.1	10	0.1
N—Not applicable	1,381	8.4	1,391	8.5
R—As reported by the state	15,062	91.6	16,453	100.0
Flag - Assets - Bond Fund (FL_W31)				
A—Adjusted by the analyst	55	0.3	55	0.3
N—Not applicable	1,381	8.4	1,436	8.7
R—As reported by the state	15,017	91.3	16,453	100.0
Flag - Assets - Other Funds (FL_W61)				
A—Adjusted by the analyst	50	0.3	50	0.3
N—Not applicable	1,381	8.4	1,431	8.7
R—As reported by the state	15,022	91.3	16,453	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 2008, 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 2008

State	Revenues							
	Total		Federal		State		Local	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,448	5	16,083	370	16,318	135	16,312	141
Alabama	132	0	132	0	132	0	132	0
Alaska	53	0	53	0	53	0	53	0
Arizona	581	0	503	78	577	4	562	19
Arkansas	264	0	264	0	264	0	264	0
California	1,079	5	1,050	34	1,064	20	1,078	6
Colorado	199	0	197	2	199	0	199	0
Connecticut	193	0	191	2	191	2	189	4
Delaware	36	0	36	0	36	0	36	0
District of Columbia	54	0	50	4	0	54	54	0
Florida	67	0	67	0	67	0	67	0
Georgia	197	0	196	1	197	0	197	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	129	0	127	2	129	0	129	0
Illinois	1,008	0	996	12	1,002	6	1,004	4
Indiana	330	0	328	2	330	0	330	0
Iowa	374	0	374	0	374	0	374	0
Kansas	295	0	295	0	295	0	295	0
Kentucky	174	0	174	0	174	0	174	0
Louisiana	95	0	95	0	95	0	95	0
Maine	295	0	256	39	289	6	295	0
Maryland	24	0	24	0	24	0	24	0
Massachusetts	332	0	327	5	332	0	329	3
Michigan	839	0	823	16	834	5	831	8
Minnesota	556	0	545	11	529	27	549	7
Mississippi	152	0	152	0	152	0	152	0
Missouri	551	0	551	0	551	0	550	1
Montana	450	0	440	10	450	0	450	0
Nebraska	271	0	270	1	271	0	271	0
Nevada	17	0	17	0	17	0	17	0
New Hampshire	174	0	170	4	174	0	174	0
New Jersey	668	0	651	17	668	0	668	0
New Mexico	89	0	89	0	89	0	89	0
New York	698	0	694	4	698	0	697	1
North Carolina	213	0	212	1	213	0	213	0
North Dakota	218	0	215	3	213	5	217	1
Ohio	1,038	0	1,004	34	1,036	2	983	55
Oklahoma	568	0	568	0	568	0	568	0
Oregon	217	0	215	2	217	0	217	0
Pennsylvania	728	0	716	12	724	4	728	0
Rhode Island	44	0	44	0	44	0	44	0
South Carolina	96	0	91	5	96	0	96	0
South Dakota	165	0	162	3	165	0	165	0
Tennessee	136	0	136	0	136	0	136	0
Texas	1,246	0	1,240	6	1,246	0	1,231	15
Utah	98	0	98	0	98	0	97	1
Vermont	334	0	277	57	334	0	318	16
Virginia	134	0	132	2	134	0	134	0
Washington	304	0	304	0	304	0	304	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	429	0	428	1	429	0	429	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 2008, 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 2008

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,434	19	16,282	171	16,395	58	14,698	1,755
Alabama	132	0	132	0	132	0	132	0
Alaska	53	0	53	0	53	0	50	3
Arizona	581	0	580	1	580	1	322	259
Arkansas	264	0	264	0	264	0	252	12
California	1,078	6	1,060	24	1,077	7	989	95
Colorado	199	0	195	4	199	0	181	18
Connecticut	191	2	191	2	182	11	177	16
Delaware	36	0	36	0	36	0	29	7
District of Columbia	54	0	54	0	54	0	50	4
Florida	67	0	67	0	67	0	67	0
Georgia	197	0	196	1	197	0	182	15
Hawaii	1	0	1	0	1	0	1	0
Idaho	129	0	129	0	129	0	120	9
Illinois	1,008	0	999	9	1,005	3	895	113
Indiana	330	0	329	1	330	0	309	21
Iowa	374	0	374	0	374	0	367	7
Kansas	295	0	295	0	295	0	295	0
Kentucky	174	0	174	0	174	0	174	0
Louisiana	95	0	95	0	95	0	94	1
Maine	293	2	259	36	292	3	225	70
Maryland	24	0	24	0	24	0	24	0
Massachusetts	332	0	329	3	332	0	322	10
Michigan	839	0	839	0	839	0	718	121
Minnesota	556	0	539	17	547	9	463	93
Mississippi	152	0	152	0	152	0	152	0
Missouri	551	0	551	0	551	0	550	1
Montana	450	0	443	7	450	0	329	121
Nebraska	271	0	270	1	271	0	261	10
Nevada	17	0	17	0	17	0	17	0
New Hampshire	174	0	168	6	174	0	154	20
New Jersey	668	0	662	6	668	0	620	48
New Mexico	89	0	89	0	89	0	89	0
New York	697	1	697	1	697	1	670	28
North Carolina	213	0	213	0	213	0	179	34
North Dakota	218	0	213	5	218	0	177	41
Ohio	1,038	0	1,023	15	1,026	12	855	183
Oklahoma	568	0	568	0	568	0	567	1
Oregon	217	0	216	1	217	0	185	32
Pennsylvania	728	0	724	4	728	0	618	110
Rhode Island	44	0	44	0	44	0	41	3
South Carolina	96	0	96	0	96	0	89	7
South Dakota	164	1	163	2	164	1	159	6
Tennessee	136	0	136	0	136	0	136	0
Texas	1,246	0	1,244	2	1,246	0	1,187	59
Utah	98	0	98	0	98	0	66	32
Vermont	327	7	314	20	324	10	211	123
Virginia	134	0	132	2	134	0	132	2
Washington	304	0	304	0	304	0	290	14
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	429	0	428	1	429	0	423	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 2008, 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 2008

State	Expenditures							
	Total		Non-elementary/secondary		Capital outlay		Membership	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
Total	16,449	4	9,604	6,849	15,185	1,268	16,363	90
Alabama	132	0	132	0	132	0	132	0
Alaska	53	0	28	25	52	1	53	0
Arizona	581	0	263	318	281	300	570	11
Arkansas	264	0	124	140	262	2	264	0
California	1,084	0	662	422	1,005	79	1,079	5
Colorado	199	0	85	114	194	5	199	0
Connecticut	191	2	149	44	184	9	193	0
Delaware	36	0	19	17	34	2	36	0
District of Columbia	54	0	14	40	52	2	54	0
Florida	67	0	66	1	67	0	67	0
Georgia	197	0	77	120	194	3	197	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	129	0	30	99	125	4	129	0
Illinois	1,008	0	516	492	991	17	1,008	0
Indiana	330	0	282	48	330	0	329	1
Iowa	374	0	132	242	374	0	374	0
Kansas	295	0	59	236	295	0	295	0
Kentucky	174	0	170	4	174	0	174	0
Louisiana	95	0	68	27	94	1	95	0
Maine	294	1	141	154	225	70	288	7
Maryland	24	0	24	0	24	0	24	0
Massachusetts	332	0	144	188	323	9	332	0
Michigan	839	0	602	237	758	81	832	7
Minnesota	556	0	391	165	542	14	556	0
Mississippi	152	0	118	34	152	0	152	0
Missouri	551	0	524	27	539	12	550	1
Montana	450	0	185	265	354	96	450	0
Nebraska	271	0	45	226	270	1	262	9
Nevada	17	0	15	2	17	0	17	0
New Hampshire	174	0	39	135	164	10	174	0
New Jersey	668	0	385	283	617	51	668	0
New Mexico	89	0	35	54	89	0	89	0
New York	697	1	650	48	695	3	698	0
North Carolina	213	0	109	104	210	3	213	0
North Dakota	218	0	35	183	207	11	218	0
Ohio	1,038	0	581	457	908	130	989	49
Oklahoma	568	0	268	300	542	26	568	0
Oregon	217	0	126	91	201	16	217	0
Pennsylvania	728	0	592	136	713	15	728	0
Rhode Island	44	0	32	12	43	1	44	0
South Carolina	96	0	89	7	96	0	96	0
South Dakota	165	0	78	87	159	6	165	0
Tennessee	136	0	125	11	136	0	136	0
Texas	1,246	0	652	594	1,028	218	1,246	0
Utah	98	0	46	52	98	0	98	0
Vermont	334	0	40	294	279	55	334	0
Virginia	134	0	107	27	134	0	134	0
Washington	304	0	162	142	290	14	304	0
West Virginia	55	0	54	1	55	0	55	0
Wisconsin	429	0	304	125	428	1	429	0
Wyoming	48	0	29	19	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 2008, 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 2008

State	Number of districts	Minimum	Maximum	Mean
Total	16,453	\$0	\$8,765,359,000	\$16,370,790
Alabama	132	978,000	166,406,000	17,922,492
Alaska	53	75,000	194,462,000	8,790,000
Arizona	581	0	249,215,000	6,662,318
Arkansas	264	1,000	140,901,000	5,784,473
California	1,084	0	1,836,811,000	22,336,384
Colorado	199	3,000	527,984,000	20,781,879
Connecticut	193	0	227,730,000	28,083,461
Delaware	36	239,000	108,437,000	16,052,528
District of Columbia	54	85,000	1,138,744,000	26,803,370
Florida	67	2,357,000	2,100,820,000	234,199,776
Georgia	197	264,000	879,380,000	44,678,259
Hawaii	1	76,658,000	76,658,000	76,658,000
Idaho	129	1,000	98,633,000	4,174,450
Illinois	1,008	0	2,189,789,000	15,762,329
Indiana	330	179,000	176,306,000	15,716,297
Iowa	374	170,000	155,860,000	7,058,329
Kansas	295	285,000	190,182,000	6,424,061
Kentucky	174	339,000	518,146,000	12,059,609
Louisiana	95	20,000	290,641,000	33,114,200
Maine	295	1,000	71,457,000	4,330,237
Maryland	24	13,892,000	1,946,196,000	287,382,958
Massachusetts	332	0	828,582,000	23,425,524
Michigan	839	0	334,981,000	9,279,622
Minnesota	556	0	163,999,000	5,508,514
Mississippi	152	743,000	87,769,000	8,889,947
Missouri	551	0	256,923,000	10,573,506
Montana	450	1,000	33,271,000	1,356,864
Nebraska	271	153,000	261,370,000	7,269,454
Nevada	17	853,000	2,063,056,000	159,621,353
New Hampshire	174	4,000	74,597,000	9,029,414
New Jersey	668	31,000	170,639,000	21,967,623
New Mexico	89	68,000	168,793,000	6,282,921
New York	698	0	8,765,359,000	37,398,056
North Carolina	213	77,000	548,870,000	20,869,582
North Dakota	218	0	79,926,000	2,640,945
Ohio	1,038	0	439,169,000	11,054,812
Oklahoma	568	61,000	159,647,000	3,839,722
Oregon	217	11,000	267,385,000	11,025,161
Pennsylvania	728	39,000	887,680,000	22,217,615
Rhode Island	44	406,000	125,103,000	26,830,295
South Carolina	96	904,000	277,015,000	32,634,344
South Dakota	165	77,000	107,486,000	3,728,915
Tennessee	136	473,000	517,799,000	25,982,257
Texas	1,246	0	1,194,058,000	17,554,129
Utah	98	0	256,032,000	14,901,724
Vermont	334	0	22,562,000	1,550,596
Virginia	134	2,025,000	1,769,146,000	59,050,052
Washington	304	11,000	259,745,000	11,075,928
West Virginia	55	1,638,000	108,850,000	16,767,836
Wisconsin	429	580,000	293,862,000	11,115,107
Wyoming	48	790,000	112,836,000	13,668,083

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, 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 2008

State	Number of districts	Minimum	Maximum	Mean
Total	16,453	\$0	\$9,335,189,000	\$17,033,151
Alabama	132	645,000	376,648,000	35,220,098
Alaska	53	490,000	394,410,000	26,779,585
Arizona	581	0	330,173,000	8,851,028
Arkansas	264	429,000	150,775,000	9,845,402
California	1,084	0	6,660,389,000	39,844,308
Colorado	199	10,000	346,754,000	17,212,593
Connecticut	193	0	321,380,000	18,426,829
Delaware	36	1,437,000	131,484,000	30,421,417
District of Columbia	54	†	†	†
Florida	67	3,458,000	1,431,109,000	176,570,418
Georgia	197	777,000	789,298,000	42,829,949
Hawaii	1	2,154,313,000	2,154,313,000	2,154,313,000
Idaho	129	119,000	164,406,000	11,170,884
Illinois	1,008	0	1,845,925,000	7,490,519
Indiana	330	4,000	279,396,000	16,329,982
Iowa	374	291,000	187,461,000	6,591,198
Kansas	295	418,000	343,744,000	10,639,997
Kentucky	174	725,000	455,522,000	22,077,414
Louisiana	95	344,000	216,580,000	36,333,600
Maine	295	0	33,819,000	3,803,393
Maryland	24	13,011,000	1,039,575,000	229,138,583
Massachusetts	332	27,000	393,426,000	18,416,298
Michigan	839	0	814,536,000	13,453,648
Minnesota	556	0	418,181,000	12,204,743
Mississippi	152	1,022,000	139,014,000	15,720,289
Missouri	551	70,000	126,661,000	5,305,911
Montana	450	1,000	44,484,000	1,702,951
Nebraska	271	142,000	195,808,000	4,026,421
Nevada	17	204,000	852,790,000	79,067,059
New Hampshire	174	30,000	76,950,000	5,795,017
New Jersey	668	3,000	934,993,000	15,685,401
New Mexico	89	1,230,000	742,891,000	28,568,978
New York	698	2,000	9,335,189,000	34,438,957
North Carolina	213	295,000	691,684,000	38,412,648
North Dakota	218	0	38,493,000	1,758,289
Ohio	1,038	0	546,741,000	9,975,504
Oklahoma	568	93,000	178,023,000	5,206,164
Oregon	217	15,000	255,218,000	14,746,548
Pennsylvania	728	0	1,368,208,000	12,474,724
Rhode Island	44	530,000	234,771,000	19,416,841
South Carolina	96	24,000	367,719,000	40,796,385
South Dakota	165	2,000	55,985,000	2,392,248
Tennessee	136	1,580,000	441,915,000	27,291,515
Texas	1,246	13,000	597,926,000	16,513,750
Utah	98	236,000	333,609,000	25,442,796
Vermont	334	15,000	43,131,000	3,867,356
Virginia	134	2,009,000	456,974,000	44,461,090
Washington	304	157,000	300,501,000	22,804,276
West Virginia	55	5,471,000	157,544,000	31,328,509
Wisconsin	429	17,000	707,164,000	12,171,445
Wyoming	48	547,000	176,081,000	17,629,979

† 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 2008, 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 2008

State	Number of districts	Minimum	Maximum	Mean
Total	16,453	\$0	\$1,785,145,000	\$2,892,962
Alabama	132	76,000	75,127,000	5,389,326
Alaska	53	51,000	61,866,000	5,724,509
Arizona	581	0	63,503,000	1,812,824
Arkansas	264	15,000	28,630,000	1,853,530
California	1,084	0	1,053,853,000	6,667,657
Colorado	199	0	93,657,000	2,751,578
Connecticut	193	0	46,203,000	2,021,736
Delaware	36	8,000	17,301,000	3,039,667
District of Columbia	54	0	85,568,000	2,670,778
Florida	67	1,611,000	427,479,000	37,018,179
Georgia	197	0	95,838,000	7,358,157
Hawaii	1	310,732,000	310,732,000	310,732,000
Idaho	129	0	17,279,000	1,615,411
Illinois	1,008	0	808,902,000	1,980,966
Indiana	330	0	73,689,000	2,463,312
Iowa	374	61,000	39,218,000	1,048,088
Kansas	295	12,000	58,078,000	1,166,773
Kentucky	174	96,000	114,025,000	4,007,011
Louisiana	95	56,000	250,404,000	14,001,779
Maine	295	0	8,048,000	660,725
Maryland	24	2,847,000	162,776,000	29,233,125
Massachusetts	332	0	91,360,000	2,235,220
Michigan	839	0	168,009,000	1,796,017
Minnesota	556	0	63,841,000	1,063,079
Mississippi	152	290,000	44,714,000	4,659,559
Missouri	551	15,000	62,655,000	1,346,543
Montana	450	0	9,907,000	413,107
Nebraska	271	0	88,496,000	1,188,100
Nevada	17	228,000	196,022,000	16,523,412
New Hampshire	174	0	21,162,000	781,678
New Jersey	668	0	74,330,000	1,495,949
New Mexico	89	20,000	87,819,000	5,252,719
New York	698	0	1,785,145,000	4,493,256
North Carolina	213	0	105,771,000	5,891,629
North Dakota	218	0	12,145,000	668,670
Ohio	1,038	0	130,197,000	1,542,526
Oklahoma	568	8,000	56,324,000	1,130,437
Oregon	217	0	60,346,000	2,374,300
Pennsylvania	728	0	311,595,000	2,639,080
Rhode Island	44	42,000	53,729,000	3,804,523
South Carolina	96	0	55,081,000	7,228,823
South Dakota	165	0	20,523,000	1,096,515
Tennessee	136	124,000	160,100,000	6,183,228
Texas	1,246	0	267,705,000	3,685,085
Utah	98	8,000	58,887,000	3,993,786
Vermont	334	0	7,487,000	283,189
Virginia	134	0	87,266,000	6,698,709
Washington	304	1,000	46,909,000	2,946,191
West Virginia	55	1,258,000	35,495,000	5,827,800
Wisconsin	429	0	186,192,000	1,467,186
Wyoming	48	85,000	14,150,000	2,087,646

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, 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 2008

State	Number of districts	Minimum	Maximum	Mean
Total	16,453	\$0	\$19,885,693,000	\$36,296,904
Alabama	132	5,729,000	618,181,000	58,531,917
Alaska	53	616,000	650,738,000	41,294,094
Arizona	581	3,000	635,243,000	17,326,170
Arkansas	264	473,000	320,306,000	17,483,405
California	1,084	0	9,551,053,000	68,848,349
Colorado	199	679,000	861,239,000	40,746,050
Connecticut	193	6,000	485,564,000	48,532,026
Delaware	36	1,877,000	257,222,000	49,513,611
District of Columbia	54	149,000	1,224,312,000	29,474,148
Florida	67	12,489,000	3,959,408,000	447,788,373
Georgia	197	2,820,000	1,764,516,000	94,866,365
Hawaii	1	2,541,703,000	2,541,703,000	2,541,703,000
Idaho	129	131,000	249,927,000	16,960,744
Illinois	1,008	192,000	4,844,616,000	25,233,814
Indiana	330	535,000	529,391,000	34,509,591
Iowa	374	1,273,000	382,539,000	14,697,615
Kansas	295	817,000	562,916,000	18,230,831
Kentucky	174	1,759,000	1,087,693,000	38,144,034
Louisiana	95	1,367,000	558,999,000	83,449,579
Maine	295	1,000	102,171,000	8,794,356
Maryland	24	34,812,000	2,604,887,000	545,754,667
Massachusetts	332	34,000	1,313,368,000	44,077,042
Michigan	839	87,000	1,317,526,000	24,529,287
Minnesota	556	11,000	610,868,000	18,776,336
Mississippi	152	2,443,000	271,497,000	29,269,796
Missouri	551	540,000	439,882,000	17,225,960
Montana	450	3,000	86,932,000	3,472,922
Nebraska	271	1,487,000	545,674,000	12,483,974
Nevada	17	1,871,000	3,111,868,000	255,211,824
New Hampshire	174	77,000	172,709,000	15,606,109
New Jersey	668	61,000	1,132,607,000	39,148,973
New Mexico	89	1,709,000	999,503,000	40,104,618
New York	698	2,000	19,885,693,000	76,330,269
North Carolina	213	612,000	1,345,133,000	65,173,859
North Dakota	218	87,000	125,356,000	5,067,904
Ohio	1,038	40,000	922,544,000	22,572,842
Oklahoma	568	459,000	386,981,000	10,176,322
Oregon	217	75,000	522,208,000	28,146,009
Pennsylvania	728	79,000	2,567,483,000	37,331,419
Rhode Island	44	1,987,000	413,603,000	50,051,659
South Carolina	96	928,000	684,420,000	80,659,552
South Dakota	165	97,000	183,994,000	7,217,679
Tennessee	136	2,600,000	1,119,814,000	59,457,000
Texas	1,246	48,000	2,059,689,000	37,752,965
Utah	98	249,000	635,282,000	44,338,306
Vermont	334	20,000	56,521,000	5,701,141
Virginia	134	4,369,000	2,313,386,000	110,209,851
Washington	304	169,000	607,155,000	36,826,395
West Virginia	55	10,182,000	301,889,000	53,924,145
Wisconsin	429	1,227,000	1,187,218,000	24,753,739
Wyoming	48	2,610,000	224,073,000	33,385,708

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, 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 2008

State	Number of districts	Minimum	Maximum	Mean
Total	16,453	\$0	\$14,194,945,000	\$18,683,993
Alabama	132	474,000	323,351,000	29,901,538
Alaska	53	279,000	363,382,000	21,007,472
Arizona	581	0	324,979,000	7,895,124
Arkansas	264	182,000	161,285,000	9,061,871
California	1,084	0	4,623,969,000	33,713,669
Colorado	199	0	648,191,000	21,289,347
Connecticut	193	0	229,694,000	25,473,865
Delaware	36	814,000	143,041,000	24,891,361
District of Columbia	54	369,000	520,090,000	13,398,741
Florida	67	5,413,000	2,108,499,000	214,815,299
Georgia	197	0	966,328,000	52,247,782
Hawaii	1	1,281,836,000	1,281,836,000	1,281,836,000
Idaho	129	78,000	133,104,000	8,898,643
Illinois	1,008	0	2,529,405,000	12,576,380
Indiana	330	0	211,709,000	16,741,448
Iowa	374	337,000	208,971,000	7,319,134
Kansas	295	384,000	274,059,000	9,389,895
Kentucky	174	641,000	512,944,000	19,668,730
Louisiana	95	539,000	286,193,000	41,709,400
Maine	295	0	61,440,000	4,610,153
Maryland	24	16,721,000	1,316,495,000	275,597,458
Massachusetts	332	0	739,053,000	25,540,196
Michigan	839	2,000	703,557,000	11,520,814
Minnesota	556	0	350,272,000	9,702,016
Mississippi	152	1,049,000	144,856,000	15,040,993
Missouri	551	141,000	229,979,000	9,218,646
Montana	450	0	53,484,000	1,848,262
Nebraska	271	0	264,224,000	6,584,317
Nevada	17	938,000	1,461,071,000	123,205,353
New Hampshire	174	0	110,616,000	8,592,006
New Jersey	668	0	589,502,000	20,753,265
New Mexico	89	609,000	477,539,000	19,468,000
New York	698	0	14,194,945,000	48,033,964
North Carolina	213	165,000	673,079,000	34,601,441
North Dakota	218	0	64,996,000	2,533,257
Ohio	1,038	0	485,580,000	10,466,953
Oklahoma	568	139,000	182,597,000	4,882,775
Oregon	217	0	300,218,000	14,825,396
Pennsylvania	728	0	872,336,000	17,567,418
Rhode Island	44	907,000	202,512,000	28,233,682
South Carolina	96	577,000	322,197,000	39,015,698
South Dakota	165	0	101,363,000	3,696,048
Tennessee	136	1,047,000	614,904,000	34,628,434
Texas	1,246	0	1,007,273,000	18,633,133
Utah	98	182,000	288,020,000	21,889,898
Vermont	334	0	34,903,000	2,514,692
Virginia	134	0	1,335,158,000	59,725,127
Washington	304	117,000	275,237,000	18,295,086
West Virginia	55	5,688,000	169,971,000	30,323,855
Wisconsin	429	0	628,732,000	13,099,340
Wyoming	48	1,514,000	98,274,000	14,663,146

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, 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 2008

State	Number of districts	Minimum	Maximum	Mean
Total	16,453	\$0	\$3,931,407,000	\$10,810,069
Alabama	132	1,402,000	222,491,000	17,977,803
Alaska	53	305,000	233,429,000	13,962,264
Arizona	581	0	202,889,000	5,445,260
Arkansas	264	193,000	114,272,000	5,547,178
California	1,084	0	2,958,589,000	20,584,113
Colorado	199	49,000	479,618,000	13,971,417
Connecticut	193	0	151,187,000	13,934,601
Delaware	36	722,000	86,028,000	14,742,389
District of Columbia	54	69,000	439,197,000	10,092,648
Florida	67	4,414,000	1,201,816,000	126,347,493
Georgia	197	1,183,000	460,046,000	25,973,548
Hawaii	1	742,938,000	742,938,000	742,938,000
Idaho	129	38,000	71,484,000	4,933,574
Illinois	1,008	0	1,514,991,000	8,098,489
Indiana	330	40,000	190,945,000	10,440,261
Iowa	374	277,000	102,576,000	4,172,765
Kansas	295	241,000	203,872,000	5,223,261
Kentucky	174	546,000	400,242,000	11,654,810
Louisiana	95	250,000	189,938,000	25,310,600
Maine	295	0	31,821,000	2,859,156
Maryland	24	13,209,000	697,268,000	161,607,292
Massachusetts	332	28,000	441,820,000	13,396,744
Michigan	839	12,000	554,976,000	8,110,354
Minnesota	556	0	160,372,000	4,822,728
Mississippi	152	39,000	92,560,000	8,977,539
Missouri	551	147,000	185,056,000	5,460,270
Montana	450	6,000	27,844,000	1,092,304
Nebraska	271	370,000	153,017,000	3,208,963
Nevada	17	837,000	930,528,000	78,195,706
New Hampshire	174	10,000	43,096,000	4,501,713
New Jersey	668	22,000	404,864,000	13,214,852
New Mexico	89	688,000	296,878,000	12,688,506
New York	698	0	3,931,407,000	19,567,146
North Carolina	213	188,000	346,409,000	17,091,770
North Dakota	218	10,000	31,698,000	1,376,394
Ohio	1,038	0	311,476,000	7,176,654
Oklahoma	568	132,000	137,191,000	3,209,792
Oregon	217	11,000	198,851,000	9,501,848
Pennsylvania	728	44,000	673,537,000	10,941,685
Rhode Island	44	656,000	175,257,000	17,640,295
South Carolina	96	362,000	201,944,000	25,699,583
South Dakota	165	0	48,595,000	2,128,697
Tennessee	136	664,000	359,471,000	17,450,875
Texas	1,246	11,000	608,368,000	10,964,505
Utah	98	65,000	141,103,000	10,154,867
Vermont	334	0	17,725,000	1,399,326
Virginia	134	826,000	784,028,000	34,666,978
Washington	304	51,000	191,728,000	11,083,220
West Virginia	55	3,541,000	90,794,000	17,184,582
Wisconsin	429	3,000	432,194,000	7,679,000
Wyoming	48	946,000	62,155,000	9,374,771

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, 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 2008

State	Number of districts	Minimum	Maximum	Mean
Total	16,453	\$0	\$418,175,000	\$1,223,144
Alabama	132	134,000	37,348,000	3,374,939
Alaska	53	0	14,639,000	1,088,113
Arizona	581	0	30,033,000	679,177
Arkansas	264	0	12,702,000	832,644
California	1,084	0	295,610,000	2,021,022
Colorado	199	0	32,161,000	1,296,141
Connecticut	193	0	15,947,000	1,427,834
Delaware	36	0	7,486,000	1,576,194
District of Columbia	54	0	29,385,000	1,084,500
Florida	67	486,000	147,587,000	15,602,209
Georgia	197	0	65,558,000	3,925,310
Hawaii	1	98,005,000	98,005,000	98,005,000
Idaho	129	0	8,983,000	708,465
Illinois	1,008	0	190,629,000	723,114
Indiana	330	0	14,151,000	1,225,161
Iowa	374	0	13,764,000	528,642
Kansas	295	32,000	18,457,000	709,783
Kentucky	174	67,000	42,296,000	1,923,218
Louisiana	95	0	27,726,000	4,021,495
Maine	295	0	3,771,000	375,315
Maryland	24	1,365,000	81,263,000	19,688,375
Massachusetts	332	0	40,463,000	1,148,476
Michigan	839	0	37,703,000	652,640
Minnesota	556	0	20,139,000	693,984
Mississippi	152	119,000	17,111,000	1,623,421
Missouri	551	0	15,102,000	654,211
Montana	450	0	4,293,000	124,578
Nebraska	271	0	19,050,000	487,354
Nevada	17	22,000	94,464,000	7,559,118
New Hampshire	174	0	5,351,000	389,379
New Jersey	668	0	26,438,000	1,070,744
New Mexico	89	37,000	28,038,000	1,369,876
New York	698	0	418,175,000	1,428,314
North Carolina	213	0	55,708,000	3,104,117
North Dakota	218	0	5,509,000	304,748
Ohio	1,038	0	27,009,000	618,051
Oklahoma	568	0	21,147,000	589,486
Oregon	217	0	14,031,000	880,060
Pennsylvania	728	0	77,314,000	1,120,331
Rhode Island	44	0	13,162,000	1,169,295
South Carolina	96	0	40,552,000	3,619,667
South Dakota	165	0	7,518,000	299,327
Tennessee	136	1,000	50,581,000	2,737,257
Texas	1,246	0	101,123,000	1,561,046
Utah	98	0	28,385,000	1,969,469
Vermont	334	0	1,924,000	107,695
Virginia	134	0	80,724,000	3,559,172
Washington	304	0	16,612,000	1,452,681
West Virginia	55	564,000	18,878,000	2,958,400
Wisconsin	429	0	42,080,000	829,205
Wyoming	48	85,000	4,975,000	756,583

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, 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 2008

State	Number of districts	Minimum	Maximum	Mean
Total	16,453	\$0	\$18,544,527,000	\$30,717,206
Alabama	132	2,010,000	583,190,000	51,254,280
Alaska	53	584,000	611,450,000	36,057,849
Arizona	581	5,000	542,481,000	14,019,561
Arkansas	264	375,000	288,259,000	15,441,693
California	1,084	0	7,878,168,000	56,318,804
Colorado	199	49,000	1,151,943,000	36,556,905
Connecticut	193	0	393,262,000	40,836,301
Delaware	36	1,891,000	235,726,000	41,209,944
District of Columbia	54	690,000	988,672,000	24,575,889
Florida	67	10,528,000	3,457,902,000	356,765,000
Georgia	197	2,602,000	1,491,932,000	82,146,640
Hawaii	1	2,122,779,000	2,122,779,000	2,122,779,000
Idaho	129	116,000	213,571,000	14,540,682
Illinois	1,008	25,000	4,235,025,000	21,397,983
Indiana	330	40,000	416,805,000	28,406,870
Iowa	374	836,000	325,311,000	12,020,540
Kansas	295	675,000	496,388,000	15,322,939
Kentucky	174	1,425,000	955,482,000	33,246,759
Louisiana	95	973,000	497,032,000	71,041,495
Maine	295	0	96,029,000	7,844,624
Maryland	24	31,295,000	2,066,022,000	456,893,125
Massachusetts	332	28,000	1,221,336,000	40,085,416
Michigan	839	95,000	1,296,236,000	20,283,808
Minnesota	556	12,000	514,243,000	15,218,728
Mississippi	152	2,411,000	254,527,000	25,641,954
Missouri	551	365,000	396,369,000	15,333,127
Montana	450	7,000	81,694,000	3,065,144
Nebraska	271	1,292,000	436,291,000	10,280,635
Nevada	17	1,797,000	2,486,063,000	208,960,176
New Hampshire	174	10,000	159,063,000	13,483,098
New Jersey	668	22,000	1,020,804,000	35,038,861
New Mexico	89	1,335,000	802,455,000	33,526,382
New York	698	0	18,544,527,000	69,029,424
North Carolina	213	499,000	1,073,027,000	54,797,329
North Dakota	218	51,000	101,791,000	4,214,399
Ohio	1,038	14,000	782,548,000	18,261,658
Oklahoma	568	381,000	340,935,000	8,682,053
Oregon	217	11,000	513,100,000	25,207,304
Pennsylvania	728	44,000	1,623,187,000	29,629,434
Rhode Island	44	1,626,000	390,931,000	47,043,273
South Carolina	96	945,000	564,693,000	68,334,948
South Dakota	165	0	157,476,000	6,124,073
Tennessee	136	2,517,000	1,024,956,000	54,816,566
Texas	1,246	50,000	1,716,764,000	31,158,684
Utah	98	358,000	455,306,000	34,014,235
Vermont	334	0	54,552,000	4,021,713
Virginia	134	826,000	2,199,910,000	97,951,276
Washington	304	168,000	483,577,000	30,830,987
West Virginia	55	9,793,000	279,643,000	50,466,836
Wisconsin	429	3,000	1,103,006,000	21,607,545
Wyoming	48	2,555,000	165,404,000	24,794,500

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, 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 2008

State	Number of districts	Minimum	Maximum	Mean
Total	16,453	\$0	\$2,474,621,000	\$4,196,287
Alabama	132	46,000	87,497,000	6,187,871
Alaska	53	0	61,860,000	5,802,113
Arizona	581	0	113,554,000	2,711,995
Arkansas	264	0	41,109,000	1,756,038
California	1,084	0	1,808,690,000	8,660,660
Colorado	199	0	127,281,000	5,851,437
Connecticut	193	0	92,310,000	4,285,487
Delaware	36	0	38,446,000	6,781,222
District of Columbia	54	0	202,768,000	5,309,093
Florida	67	1,195,000	944,763,000	89,255,731
Georgia	197	0	354,566,000	13,723,980
Hawaii	1	94,455,000	94,455,000	94,455,000
Idaho	129	0	16,209,000	743,008
Illinois	1,008	0	429,476,000	2,539,436
Indiana	330	8,000	61,621,000	2,906,133
Iowa	374	15,000	49,341,000	1,797,757
Kansas	295	17,000	57,077,000	1,451,390
Kentucky	174	31,000	56,781,000	4,371,069
Louisiana	95	0	159,208,000	8,415,400
Maine	295	0	20,851,000	384,986
Maryland	24	2,812,000	338,620,000	56,586,167
Massachusetts	332	0	79,192,000	1,975,554
Michigan	839	0	58,869,000	1,646,740
Minnesota	556	0	75,744,000	2,145,263
Mississippi	152	30,000	35,507,000	2,481,586
Missouri	551	0	58,527,000	1,957,305
Montana	450	0	18,139,000	315,244
Nebraska	271	0	122,431,000	1,640,007
Nevada	17	13,000	951,289,000	62,262,765
New Hampshire	174	0	20,459,000	941,914
New Jersey	668	0	90,603,000	2,439,293
New Mexico	89	47,000	196,787,000	6,399,438
New York	698	0	2,474,621,000	6,887,256
North Carolina	213	0	311,142,000	8,262,136
North Dakota	218	0	11,034,000	405,009
Ohio	1,038	0	162,371,000	2,491,150
Oklahoma	568	0	37,228,000	808,099
Oregon	217	0	85,540,000	2,864,240
Pennsylvania	728	0	387,859,000	3,573,538
Rhode Island	44	0	12,006,000	646,477
South Carolina	96	4,000	108,300,000	12,284,198
South Dakota	165	0	17,305,000	695,018
Tennessee	136	71,000	108,273,000	5,408,096
Texas	1,246	0	225,362,000	6,527,382
Utah	98	1,000	121,847,000	10,182,082
Vermont	334	0	10,572,000	251,635
Virginia	134	15,000	181,587,000	11,408,724
Washington	304	0	144,338,000	5,912,306
West Virginia	55	82,000	31,700,000	4,539,764
Wisconsin	429	0	38,977,000	1,554,492
Wyoming	48	358,000	53,845,000	6,456,083

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, 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 2008

State	Number of districts	Minimum	Maximum	Mean
Total	16,453	\$0	\$220,116,000	\$375,070
Alabama	132	15,000	7,228,000	903,439
Alaska	53	0	1,704,000	150,642
Arizona	581	0	8,957,000	131,577
Arkansas	264	0	2,301,000	108,322
California	1,084	0	220,116,000	1,386,038
Colorado	199	0	25,848,000	286,889
Connecticut	193	0	4,543,000	207,047
Delaware	36	0	8,228,000	486,556
District of Columbia	54	0	13,647,000	293,611
Florida	67	0	104,916,000	7,664,403
Georgia	197	0	5,016,000	204,523
Hawaii	1	25,174,000	25,174,000	25,174,000
Idaho	129	0	1,871,000	31,318
Illinois	1,008	0	69,804,000	155,321
Indiana	330	0	5,033,000	179,279
Iowa	374	0	3,900,000	61,655
Kansas	295	0	440,000	13,271
Kentucky	174	0	8,697,000	387,362
Louisiana	95	0	2,562,000	232,326
Maine	295	0	2,454,000	84,200
Maryland	24	12,000	6,696,000	1,166,083
Massachusetts	332	0	15,018,000	181,804
Michigan	839	0	29,469,000	421,284
Minnesota	556	0	25,141,000	710,486
Mississippi	152	0	3,430,000	119,230
Missouri	551	0	11,953,000	301,800
Montana	450	0	885,000	14,880
Nebraska	271	0	988,000	10,893
Nevada	17	0	13,562,000	1,307,353
New Hampshire	174	0	928,000	36,305
New Jersey	668	0	12,525,000	287,543
New Mexico	89	0	873,000	40,551
New York	698	0	174,498,000	552,241
North Carolina	213	0	15,361,000	297,169
North Dakota	218	0	2,831,000	32,183
Ohio	1,038	0	15,622,000	261,954
Oklahoma	568	0	30,560,000	387,956
Oregon	217	0	1,637,000	98,461
Pennsylvania	728	0	80,725,000	403,383
Rhode Island	44	0	6,636,000	841,523
South Carolina	96	0	5,043,000	436,281
South Dakota	165	0	772,000	28,067
Tennessee	136	0	13,485,000	583,537
Texas	1,246	0	26,793,000	246,148
Utah	98	0	14,626,000	1,019,684
Vermont	334	0	3,765,000	26,260
Virginia	134	0	20,392,000	583,172
Washington	304	0	7,324,000	198,158
West Virginia	55	0	9,227,000	507,673
Wisconsin	429	0	18,894,000	223,758
Wyoming	48	0	3,278,000	146,583

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, 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 2008

State	Number of districts	Minimum	Maximum	Mean
Total	16,453	\$0	\$21,848,614,000	\$37,064,380
Alabama	132	5,735,000	631,547,000	59,449,902
Alaska	53	593,000	693,415,000	42,921,113
Arizona	581	5,000	603,146,000	17,612,320
Arkansas	264	377,000	347,734,000	17,906,409
California	1,084	6,000	10,244,106,000	70,687,085
Colorado	199	674,000	1,236,973,000	44,841,327
Connecticut	193	0	464,988,000	47,188,440
Delaware	36	1,894,000	280,884,000	50,866,556
District of Columbia	54	964,000	1,224,785,000	30,543,370
Florida	67	12,146,000	4,624,086,000	465,964,015
Georgia	197	2,602,000	1,889,054,000	97,345,320
Hawaii	1	2,242,408,000	2,242,408,000	2,242,408,000
Idaho	129	130,000	237,138,000	15,793,674
Illinois	1,008	61,000	4,941,544,000	25,496,064
Indiana	330	302,000	510,246,000	33,083,942
Iowa	374	1,123,000	388,799,000	14,694,535
Kansas	295	833,000	546,969,000	17,362,878
Kentucky	174	1,824,000	1,042,775,000	39,041,466
Louisiana	95	1,382,000	548,542,000	81,708,611
Maine	295	0	99,986,000	8,753,536
Maryland	24	34,802,000	2,480,429,000	530,820,542
Massachusetts	332	169,000	1,308,629,000	44,070,919
Michigan	839	96,000	1,432,456,000	24,845,163
Minnesota	556	12,000	611,597,000	19,393,023
Mississippi	152	2,463,000	282,929,000	28,705,974
Missouri	551	530,000	430,150,000	18,261,844
Montana	450	7,000	84,516,000	3,461,507
Nebraska	271	1,313,000	474,577,000	12,271,819
Nevada	17	1,810,000	3,664,948,000	287,130,471
New Hampshire	174	69,000	164,786,000	15,608,971
New Jersey	668	28,000	1,149,086,000	39,515,177
New Mexico	89	1,679,000	1,002,803,000	40,446,337
New York	698	0	21,848,614,000	78,814,377
North Carolina	213	558,000	1,447,518,000	65,652,892
North Dakota	218	77,000	113,622,000	4,981,514
Ohio	1,038	14,000	986,576,000	21,812,817
Oklahoma	568	384,000	383,964,000	9,978,431
Oregon	217	69,000	524,944,000	29,527,705
Pennsylvania	728	88,000	2,830,437,000	37,656,411
Rhode Island	44	1,633,000	409,088,000	49,976,273
South Carolina	96	949,000	733,942,000	85,075,646
South Dakota	165	108,000	181,378,000	7,064,570
Tennessee	136	2,768,000	1,148,578,000	62,415,596
Texas	1,246	50,000	1,968,836,000	40,874,581
Utah	98	363,000	601,025,000	46,317,265
Vermont	334	21,000	56,796,000	5,696,347
Virginia	134	4,243,000	2,466,402,000	113,703,776
Washington	304	183,000	648,122,000	38,413,375
West Virginia	55	10,023,000	308,295,000	55,798,364
Wisconsin	429	1,241,000	1,180,778,000	24,582,667
Wyoming	48	2,977,000	219,285,000	31,610,938

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, 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 2008

Variable	Label	Number of districts	Minimum	Maximum	Mean
V33	Fall Membership	15,457	0	989,941	3,166
C14	Fed Rev - Thru State - Title I	16,453	\$0	\$811,796,000	\$693,013
C15	Fed Rev - Thru State - Children With Disabilities	16,453	0	273,494,000	610,789
C16	Fed Rev - Thru State - Math, Science, and Teachers	16,453	0	54,221,000	93,453
C17	Fed Rev - Thru State - Safe and Drug Free Schools	16,453	0	10,558,000	15,863
C18	Fed Rev - Thru State - Title V, Part A	16,453	0	3,262,000	6,388
C19	Fed Rev - Thru State - Vocational and Tech Ed	16,453	0	12,217,000	36,765
B11	Fed Rev - Thru State - Bilingual Education	16,453	0	29,309,000	18,818
C20	Fed Rev - Thru State - Other	16,453	0	225,786,000	390,094
C25	Fed Rev - Thru State - Child Nutrition Act	16,453	0	304,526,000	606,917
C36	Fed Rev - Nonspecified	16,453	0	327,951,000	192,005
B10	Fed Rev - Direct - Impact Aid	16,453	0	69,620,000	75,686
B12	Fed Rev - Direct - Indian Education	16,453	0	3,015,000	5,581
B13	Fed Rev - Direct - Other	16,453	0	205,994,000	147,590
C01	State Rev - General Formula Assistance	16,453	0	5,952,343,000	11,594,618
C04	State Rev - Staff Improvement Programs	16,453	0	118,989,000	255,551
C05	State Rev - Special Education Programs	16,453	0	1,251,356,000	995,776
C06	State Rev - Compensatory and Basic Skill	16,453	0	428,532,000	421,047
C07	State Rev - Bilingual Education Programs	16,453	0	59,501,000	44,169
C08	State Rev - Gifted and Talented Programs	16,453	0	106,749,000	35,079
C09	State Rev - Vocational Education Programs	16,453	0	22,084,000	58,707
C10	State Rev - School Lunch Programs	16,453	0	34,291,000	30,901
C11	State Rev - Capital Outlay and Debt Service	16,453	0	630,454,000	552,825
C12	State Rev - Transportation Programs	16,453	0	95,169,000	275,555
C13	State Rev - Other Programs	16,453	0	1,820,497,000	1,874,434
C35	State Rev - Nonspecified	16,453	0	298,512,000	152,301
C38	State Rev on Behalf - Employee Benefits	16,453	0	207,148,000	703,576
C39	State Rev on Behalf - Not Employee Benefits	16,453	0	11,411,000	38,612
T02	Local Rev - Parent Government Contributions	1,381	0	8,086,847,000	31,733,191
T06	Local Rev - Property Taxes	13,665	0	1,835,395,000	11,844,760
T09	Local Rev - General Sales Taxes	13,659	0	186,385,000	279,738
T15	Local Rev - Public Utility Taxes	13,659	0	20,499,000	26,350
T40	Local Rev - Individual and Corporate Income	13,659	0	115,134,000	130,582
T99	Local Rev - All Other Taxes	13,659	0	128,448,000	93,247
D11	Local Rev - From Other School Systems	16,453	0	196,916,000	639,767
D23	Local Rev - From Cities and Counties	16,453	0	352,629,000	363,859
A07	Local Rev - Tuition Fees From Pupils	16,453	0	26,921,000	67,208
A08	Local Rev - Transportation Fees From Pupils	16,453	0	19,793,000	7,337
A09	Local Rev - School Lunch	16,453	0	44,719,000	427,524
A11	Local Rev - Textbook Sales and Rentals	16,453	0	2,851,000	12,444
A13	Local Rev - District Activity Receipts	16,453	0	224,935,000	242,780
A15	Local Rev - Student Fees, Nonspecified	16,453	0	15,492,000	10,656
A20	Local Rev - Other Sales and Services	16,453	0	32,811,000	97,425
A40	Local Rev - Rents and Royalties	16,453	0	17,540,000	40,327
U11	Local Rev - Sale of Property	16,453	0	36,526,000	30,407
U22	Local Rev - Interest Earnings	16,453	0	204,013,000	492,076
U30	Local Rev - Fines and Forfeits	16,453	0	23,117,000	22,708
U50	Local Rev - Private Contributions	16,453	0	38,424,000	52,740

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 2008—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
U97	Local Rev - Miscellaneous	16,453	0	586,431,000	687,435
C24	NCES Local Revenue, Census Bureau State Revenue	16,453	0	856,064,000	234,974
E13	Current Exp - Instruction	16,453	0	14,194,945,000	18,683,993
V91	Payments to Private Schools	16,453	0	589,801,000	158,779
V92	Payments to Charter Schools	16,453	0	211,858,000	93,445
E17	Current Exp - Support Services - Pupils	16,453	0	377,587,000	1,640,262
E07	Current Exp - Support Services - Instruction	16,453	0	745,595,000	1,498,634
E08	Current Exp - Support Services - General	16,453	0	111,446,000	581,311
E09	Current Exp - Support Services - School	16,453	0	565,192,000	1,688,866
V40	Current Exp - Support Services - Operation	16,453	0	1,440,743,000	2,979,270
V45	Current Exp - Support Services - Student	16,453	0	973,694,000	1,349,248
V90	Current Exp - Support Services - Business	16,453	0	537,270,000	1,066,048
V85	Current Exp - Support Services Nonspecific	16,453	0	26,281,000	6,431
E11	Current Exp - Food Services	16,453	0	418,175,000	1,144,648
V60	Current Exp - Enterprise Operations	16,453	0	37,686,000	69,568
V65	Current Exp - Other Elementary/Secondary Ed	16,453	0	15,547,000	8,928
V70	Non-Elsec Exp - Community Services	16,453	0	79,926,000	211,894
V75	Non-Elsec Exp - Adult Education	16,453	0	191,278,000	127,635
V80	Non-Elsec Exp - Other	16,453	0	30,293,000	35,541
F12	Capital Outlay - Construction	16,453	0	2,355,269,000	3,257,791
G15	Capital Outlay - Land and Existing Structures	16,453	0	324,734,000	309,845
K09	Capital Outlay - Instructional Equipment	16,453	0	204,322,000	155,470
K10	Capital Outlay - Other Equipment	16,453	0	137,510,000	417,869
K11	Capital Outlay - Nonspecified Equipment	16,453	0	110,111,000	55,312
L12	Payments to State Governments	16,453	0	117,426,000	92,714
M12	Payments to Local Governments	16,453	0	49,062,000	11,425
Q11	Payments to Other School Systems	16,453	0	566,566,000	694,375
I86	Interest on Debt	16,453	0	412,000,000	977,302
Z32	Total Salaries	16,453	0	9,775,163,000	18,471,889
Z33	Salaries - Instruction	16,453	0	8,081,924,000	12,465,201
Z35	Teacher Salaries - Regular Education Program	16,453	0	4,087,330,000	6,886,017
Z36	Teacher Salaries - Special Education Programs	16,453	0	1,730,232,000	1,552,161
Z37	Teacher Salaries - Vocational Education Programs	16,453	0	505,138,000	255,453
Z38	Teacher Salaries - Other Education Programs	16,453	0	94,357,000	326,932
V11	Salaries - Support Services - Pupils	16,453	0	277,836,000	1,090,388
V13	Salaries - Support Services - Instruction	16,453	0	454,102,000	880,824
V15	Salaries - Support Services - General Administration	16,453	0	36,892,000	249,653
V17	Salaries - Support Services - School Administration	16,453	0	394,683,000	1,204,263
V21	Salaries - Support Services - Operation	16,453	0	639,694,000	1,063,004
V23	Salaries - Support Services - Student Transportation	16,453	0	67,579,000	458,207
V37	Salaries - Support Services - Business/Central/Other	16,453	0	200,264,000	475,700
V29	Salaries - Food Service	16,453	0	204,735,000	387,952
Z34	Total Employee Benefits	16,453	0	4,484,151,000	6,306,988
V10	Empl Benefits - Instruction	16,453	0	3,886,123,000	4,199,930
V12	Empl Benefits - Support Services - Pupil	16,453	0	92,216,000	354,615
V14	Empl Benefits - Support Services - Instruction Staff	16,453	0	142,861,000	285,479
V16	Empl Benefits - Support Services - General Admin	16,453	0	8,736,000	92,390
V18	Empl Benefits - Support Services - School Admin	16,453	0	170,509,000	394,205

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 2008—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
V22	Empl Benefits - Support Services - Operation/Maint	16,453	0	276,358,000	403,590
V24	Empl Benefits - Support Services - Student Transport	16,453	0	27,649,000	176,613
V38	Empl Benefits - Support Services - Business/Central	16,453	0	86,517,000	188,770
V30	Empl Benefits - Food Services	16,453	0	47,256,000	139,242
V32	Empl Benefits - Enterprise Operations	16,453	0	4,032,000	4,798
V93	Textbooks	16,453	0	171,119,000	193,804
_19H	Long Term Debt - Outstanding at Beginning of FY	16,453	0	11,756,675,000	21,304,581
_21F	Long Term Debt - Issued During FY	16,453	0	1,723,640,000	3,054,305
_31F	Long Term Debt - Retired During FY	16,453	0	1,906,610,000	1,899,611
_41F	Long Term Debt - Outstanding at End of FY	16,453	0	11,573,705,000	22,483,007
_61V	Short Term Debt - Outstanding at Beginning of FY	16,453	0	190,047,000	384,624
_66V	Short Term Debt - Outstanding at End of FY	16,453	0	173,512,000	487,467
W01	Assets - Sinking Fund	15,072	0	628,939,000	1,028,112
W31	Assets - Bond Fund	15,072	0	1,561,617,000	3,890,947
W61	Assets - Other Funds	15,072	0	2,838,146,000	6,834,445

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, Version 1a.

Appendix E—Survey Form

RETURN TO

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

**2008 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.

Part I REVENUE

Amount
Omit cents

Section A - FROM LOCAL SOURCES

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

Part I REVENUE - Continued	Amount Omit cents
Section A - FROM LOCAL SOURCES - Continued	U22
17. Interest earnings (1500)	U30
18. Fines and forfeits	U50
19. Private contributions (1920)	U97
20. Miscellaneous other local revenue (1980, 1990)	C01
Section B - FROM STATE SOURCES (3100, 3200, 3800)	C04
1. General formula assistance	C05
2. Staff improvement programs	C06
3. Special education programs	C07
4. Compensatory and basic skills attainment programs	C08
5. Bilingual education programs	C09
6. Gifted and talented programs	C10
7. Vocational education programs	C11
8. School lunch programs	C12
9. Capital outlay and debt service programs	C13
10. Transportation programs	C14
11. All other revenues from state sources	C15
Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C16
1. Title I	C17
2. Children with disabilities - IDEA	C18
3. Math, science, and teacher quality	C19
4. Safe and drug-free schools	C25
5. Title V, Part A	B11
6. Vocational and technical education	C20
7. Child nutrition act - exclude commodities	B10
8. Bilingual education	B12
9. All other federal aid through the state	B13
Section D - FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	
1. Impact aid (Public Law 81-815 and Public Law 81-874)	
2. Indian education	
3. All other direct federal aid	

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
Section B - ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
Section C - NONELEMENTARY-SECONDARY PROGRAMS			V70
12. Community services (3300)			
13. Adult education			V75
14. Other			V80
Section D - EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B			V91
15. Payments to private schools (object 563)			
16. Payments to 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
Part III CAPITAL OUTLAY EXPENDITURES			Amount Omit cents
1. Construction (object 450)			F12
2. Land and existing structures (objects 710, 720)			G15

CONTINUE WITH PART III ON PAGE 4 

Part III CAPITAL OUTLAY EXPENDITURES - Continued		Amount <i>Omit cents</i>	
3. Instructional equipment (object 730, function 1000)		K09	
4. All other equipment (object 730, functions 2000, 3000, 4000)		K10	
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY		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)		C38	
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C39	
1. For employee benefits		C39	
2. All other (textbooks, school bus purchase, etc.)			
Part VI DEBT		19H	
Section A - LONG TERM - Term of more than one year			
1. Outstanding at beginning of the fiscal year		21F	
2. Issued during fiscal year (revenue code 5110)		31F	
3. Retired during fiscal year (object 831)		41F	
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)		61V	
Section B - SHORT TERM - Term of one year or less		66V	
1. Outstanding at beginning of fiscal year			
2. Outstanding at end of fiscal year			
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP - October 2007		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 2007		V33	
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		

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	

FOR CENSUS USE ONLY					
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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		
Title	Area Code	Number	Extension

BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

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

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

3. 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 IC-1-9 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, 2007

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2007 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.