

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2010–11 (Fiscal Year 2011)

Provisional File Version 1a

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March 2014

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I. Introduction to the NCES Common Core of Data School District Finance Survey (F-33), School Year 2010–11 (Fiscal Year 2011) Provisional File Version 1a

This documentation is for the Provisional version 1a data file of the National Center for Education Statistics' (NCES) Common Core of Data (CCD) School District Finance Survey (F-33) for school year (SY) 2010-11, fiscal year 2011 (FY 11). It contains a brief description of the data collection in conjunction with information required to understand and access the data file. The F-33 survey consists of data submitted annually to NCES by state education agencies (SEAs) in the 50 states and the District of Columbia. The survey provides finance data for all local education agencies (LEAs) that provide free public elementary and secondary (prekindergarten through grade12) education in the United States. The F-33 data file does not include national and state totals.¹

The CCD is a national statistical program that collects and compiles administrative data from state education agencies (SEAs) covering the universe of all public elementary and secondary schools and school districts in the United States. The Local Education Agency Universe Survey is one of five annual surveys that comprise the CCD. The other four surveys are the Public Elementary/Secondary School Universe Survey, the Local Education Agency Universe Survey, the State Nonfiscal Survey of Public Elementary/Secondary Education, and the National Public Education Financial Survey (NPEFS). The principal users of CCD fiscal data are the federal government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public.

NCES and the Governments Division of the U.S. Census Bureau collaborate to collect public education finance data. The U.S. Census Bureau conducts a Census of Governments and an Annual Survey of State and Local Government Finances. Congress authorizes NCES to collect school finance data through the Education Sciences Reform Act of 2002, section 151(b) (3), 20 U.S.C. 9541. The Census Bureau acts as the primary collection agent for the F-33 data collection and produces two data files: one for distribution and reporting by the Census Bureau,² and the other for distribution and reporting by NCES. NCES refers to this data collection as the School District Finance Survey and the Census Bureau refers to this data collection as the Annual Survey of Local Government Finances: School Systems. Specific differences between the collections include:

- ***Inclusion of independent charter school districts***—NCES requests that states report fiscal data in the F-33 survey for all independent charter school districts and all regular school districts that include charter schools. Most states comply with this request. By contrast, the Census Bureau F-33 data file and report include only school districts that meet the definition of a government entity.³

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

² <http://www.census.gov/govs/school>

³ U.S. Census Bureau, *Public Education Finances: 2011*, G11-ASPEF, U.S. Government Printing Office, Washington, DC, 2013. Because independent charter school districts generally do not meet the Census Bureau's criteria for classification as government entities, the Census Bureau excludes them from the F-33 data file.

- ***State payments on behalf of school districts***—NCES combines state government expenditures for and on behalf of school districts with expenditures school districts make directly for all applicable data items (see table 1). By contrast, the Census Bureau reports state government expenditures on behalf of school districts and expenditures that school districts make directly as separate data items.
- ***Classification of state and local tax revenues***—NCES classifies tax revenues as being from local or state sources, as identified by each state submitting data. The Census Bureau classifies tax revenues as local or state depending on which level of government (local or state) imposed, collected, and distributed the tax revenue.⁴ Some tax revenues that NCES categorizes as state are categorized as local by the Census Bureau.

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

The NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009), provides a set of standards and guidance for school system accounting. The handbook gives common definitions for detailed account classifications, which are aggregated to form the data items collected in the F-33 survey. The use of the accounting handbook by SEAs facilitates the comparability of data across states and school districts.

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

The FY 11 F-33 data file contains 18,297 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. The file includes variables for revenues by source, expenditures by function and object, indebtedness, assets, student membership counts, as well as identification variables. For a complete list of variables, see appendix A. Finance data are presented in whole dollar amounts.

The remainder of this documentation includes a user's guide and five appendixes. The user's guide contains information on the methodology of this survey, including certain conditions that are unique to the data file for the FY 11 survey cycle and information about changes to the survey that may be important to any data user planning longitudinal analyses.

The five appendixes are as follows:

⁴ The primary consideration is given to the government that imposed the tax (U.S. Census Bureau 2006).

- **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 11 survey cycle.
- **Appendix B—Glossary** defines terms and variables used in the F-33 survey.
- **Appendix C—State Notes** provides comments related to unique state financial reporting anomalies for FY 11 and how those anomalies relate to this data release.
- **Appendix D—Value Distribution and Field Frequencies** provides the frequency and distribution of data items across local education agencies.
- **Appendix E—Survey Form** includes a facsimile of the data collection instrument.

II. User’s Guide

A. Methodology

The F-33 survey collects finance data from the entire universe of LEAs in each of the 50 states and the District of Columbia. Between January 1st and February 28th of each year, the Census Bureau distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs and submit data to the Census Bureau usually between March 15 and October 30 of the following year. However, there is no official deadline for reporting data on the School District Finance Survey. The FY 11 F-33 collection opened on February 1, 2012 and closed on March 13, 2013. States report data to the Census Bureau in either the F-33 survey format or in the individual state agency’s financial accounting format. When SEAs report in their state agency format, Census Bureau staff evaluates the SEA’s chart of accounts and creates a “crosswalk” that translates the amounts states report in state agency format to amounts for each F-33 survey variable.

For the FY 11 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 sent revenue data in the F-33 survey format and expenditure data in their own state format. All other states reported data in the F-33 survey format. Survey analysts monitor data quality by 1) comparing the school district finance data to other CCD survey data and 2) performing internal and longitudinal consistency checks.

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

B. Accounting and Collection Methods

The F-33 survey intends to provide a comprehensive picture of the financial activity associated with public elementary and secondary school systems. F-33 data include all financial

transactions associated with revenues by source, expenditures by function and object, indebtedness, and assets.

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

There are some instances where the Census Bureau and NCES differ in their classification of tax revenues. For example, the variable Local Revenue/Census Bureau State Revenue (C24)⁵ records items is classified as local tax revenues by NCES, but as state tax revenues by the Census Bureau.

Data Editing

In accordance with NCES statistical standards, F-33 survey staff engages in data editing, which is an iterative and interactive process that includes procedures for detecting and correcting errors in the data. Data editing minimizes errors and ensures the data are complete, accurate, and consistent across the data file.

After an SEA submits data, the F-33 survey staff conducts a comprehensive review of the data, which include numerous edit checks. These edit checks include but are not limited to:

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

In accordance with NCES Statistical Standard 4-1, F-33 data are checked for “credibility based on range tolerances to determine if responses fall within a prespecified reasonable range” and “consistency based on checks across variables within individual records for noncontradictory responses” (NCES 2003).

F-33 survey staff prepares follow-up questions for SEA respondents based on the results of these edit checks. SEAs are asked to explain all undocumented data anomalies and correct any data errors. If the SEA is unable to provide an explanation or revision for data items that have been

⁵ Variable names are included in parentheses following variable labels at first reference. Subsequent references use variable names only.

incorrectly reported, the data items are subject to adjustment at the discretion of F-33 survey staff.

Imputations

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

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

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

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

Fiscal Years

The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama and the District of Columbia runs from October 1 through September 30; the fiscal year for Nebraska, Texas, and Washington runs from September 1 through August 31. F-33 survey analysts do not edit F-33 data 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. For each school district, D11 is included in the summary variables for total local revenue (TLOCREV) and total revenue (TOTALREV), while Q11 is included in the summary variable for total expenditure (TOTALEXP). Data users should refer to NPEFS data for state and national totals; compiling state and national totals from the

F-33 survey data would result in double counting, due to the inclusion of the D11 and Q11 transfer items.

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

Special Exhibit Items

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

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

Table 1. Destination of state payments on behalf of the Local Education Agency (LEA), by F-33 survey item: Fiscal year 2011

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 from state to state.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Provisional Version 1a.

American Recovery and Reinvestment Act (ARRA) Data

In February of 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The Department of Education allocated funds to the states under this legislation.⁶ As a result of the ARRA, NCES added three data items to the F-33 survey in order to collect and analyze ARRA data at the school district level. The three additional data items provide the

⁶ http://www.recovery.gov/About/Pages/The_Act.aspx; accessed June 6, 2011.

necessary detail to report total ARRA expenditures, Title I revenues, and their functional allocations, such as for classroom instruction or school construction. The three additional ARRA items are:

- ARRA Revenues—Title I (HR1);
- Current Expenditures—ARRA (HE1); and
- Capital Outlay—ARRA (HE2).

The F-33 survey collected ARRA data for FY 09, FY 10, FY 11, and FY 12.

Data Item Flags

Beginning with FY 99, the F-33 data file contains a flag for each data item (except summary items, such as TOTALREV, TLOCREV, and TOTALEXP). The flag identifies whether the item was reported by the state, missing, edited by F-33 survey staff, imputed, or was not applicable to that school district. These companion flags can be found at the end of the data file and are identified by the name of the original data item preceded by an “FL_” (e.g., FL_E13 or FL_19H).

The data item flags are as follows:

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

Missing, Nonapplicable, and Suppressed Data

In the F-33 data files, CCD identifies missing data by reporting the data value as “-1.” Sometimes it is difficult to determine whether a reported zero from a state respondent represents a missing data item or a true zero. For example, small school districts often have staff and other costs that span across multiple expenditure functions. The principal of a school in a one-school LEA may also serve as the LEA superintendent. In some cases, the state might report this person’s salary under LEA administration instead of allocating the salary to both LEA administration and school administration functions. In this scenario, the zero data reported for school administration would be assigned a flag of “R.”

In the School District Finance Survey F-33 data files, the original source for the student membership count (V33) is the CCD SY 2010–11 LEA Universe Survey. The Census Bureau and NCES may edit student membership counts from the CCD LEA Universe Survey if the state reports revised membership information for F-33. States generally report nonfiscal October 1st membership information for the LEA Universe Survey in the spring of the school year (e.g., report SY 2010-11 membership data in the spring of 2011). The timing of the F-33 collection is about one year after the LEA Universe Survey collection. Even though the membership data have the same reference date and definition, V33 values may not match student membership values from the CCD LEA Universe Survey for some LEAs. In the F-33 data files, CCD identifies suppressed membership data by reporting the membership as “-3” and the membership flag as a value of “A.” NCES suppresses V33 values in cases where reported LEA finances do

not reflect the number of students the LEA is financially responsible for (as reported in the CCD LEA Universe Survey). For example, special education and vocational LEAs may have suppressed membership values in the F-33 files if these LEAs report finance data associated with services provided to students that the LEAs are not financially responsible for.

Beginning with FY 10, CCD identifies submitted F-33 data that do not meet NCES data quality standards by reporting the data item as “-9” and data item flag as “A.” This suppression would only occur with numeric data items. Data with positive values that have an “A” flag are adjusted or edited.

In the F-33 data files CCD identifies nonapplicable data by reporting the data value as “-2” and the data item flag as a value of “N.” Nonapplicable data are cases where a district does not have a particular type of revenue or expenditure. For example, for fiscally independent districts, the value for Local Revenues—Parent Government Contributions (T02) is “-2,” and the Local Revenues—Parent Government Contributions Flag (FL_T02) is assigned a value of “N.”

Beginning with FY 10, the F-33 data file includes records for all LEAs in the CCD nonfiscal LEA Universe file that did not submit data for the survey. (These LEAs were omitted from the F-33 file in previous fiscal years.) All finance data items for these LEAs are reported as missing or nonapplicable as appropriate.

CCD School Universe Student Membership

In FY 10, a Fall Membership—School Universe (MEMBERSCH) data item was added to the F-33 data file. For each LEA, MEMBERSCH is the sum of student membership for all schools in the LEA (as reported on the CCD School Universe Survey file) aggregated to the LEA level.

Per CCD student membership collection specifications, SEAs report a student’s membership for the CCD School Universe survey based on the school the student attends but report a student’s membership for the CCD LEA Universe survey based on the LEA that is financially responsible for the student.⁷ Some LEAs “tuition-out” some of the students they are financially responsible for to other LEAs or private schools. As a result, the aggregated membership from the school universe will differ from the LEA membership. NCES calculates per pupil finance amounts using the LEA membership (V33). However, some researchers may prefer to calculate current expenditures per pupil using the aggregated membership from the school universe (MEMBERSCH). The rationale for this is that current expenditures reflect the day-to-day costs of operating schools, so the denominator in calculations of per pupil current expenditures should be the count of students in schools within the reporting LEA and exclude students attending schools outside the reporting LEA.

Nonsampling Error

Nonsampling error is the error in an estimate arising at any stage in the survey from sources exclusive of sampling error. Nonsampling error includes coverage errors, nonresponse error, data

⁷ Students should be reported, for CCD purposes, in the membership of the LEA that initially receives funds for that student’s education; and in the membership of the school he or she attends (EDFacts Membership File Specifications – N052-7-0 SY 2010-11).

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

The F-33 universe includes all public elementary and secondary LEAs in the 50 states and the District of Columbia. All 51 state-level respondents reported F-33 data for FY 11. There are 18,297 LEAs on the FY 11 F-33 file. Finance data were reported for 17,562, or 96.0 percent, of these LEAs. Most of the LEAs that did not report finance data for the FY 11 survey are either charter school districts or other nontraditional LEAs (e.g., education service agencies), which states often don't subject to the same financial reporting requirements as regular school districts.

Charter school districts' reporting requirements vary from state to state. As a result, SEAs do not report finance data for charter schools uniformly. Some independent charter school districts do not submit finance data to SEAs, and, as a result, fiscal data for these schools are reported as missing in the F-33 file.

Reference Sources for Data Definitions

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

- *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009) can be accessed online at <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2009325>. This publication contains standard account codes, classification criteria, and definitions for reporting school system financial information, providing a system by which fiscal data can be reported in a comprehensive and uniform manner.
- *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2005) can be purchased from the Government Finance Officers Association.
- *Government Finance and Employment Classification Manual* (U.S. Census Bureau 2006) can be accessed online at <http://www.census.gov/govs/classification>.
- F-33 Survey Form "Basic Instructions and Suggestions" includes a summary of definitions needed to respond to the survey (see the survey form in appendix E).

C. Unit Identifiers

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

- NCES local education agency identification code (LEAID);
- Census Bureau identification code (CENSUSID);

- American National Standards Institute (ANSI)⁸ state code (FIPST);
- ANSI county number (CONUM);
- Consolidated Statistical Area code (CSA); and
- Core-Based Statistical Area code (CBSA).

C.1. Identification Variables

LEAID

The NCES local education agency identification code (LEAID) is the most frequently used identifier within this data release. LEAID codes allow users to match LEA finance data with data from the nonfiscal CCD surveys (e.g., the LEA Universe Survey and the Public Elementary/Secondary School Universe Survey, which contain aggregate data on students, membership, staff, dropouts, and graduates). The LEAID code has seven characters: a two-digit state code followed by a five-digit number that is unique to each agency within the state. This identifier generally remains the same across the years of data collection.

LEAID Matching Issues

The LEAs reported on the F-33 file are assigned valid LEAIDs by being matched against the LEA Universe Survey file. Matches are first attempted against the LEA universe file for the corresponding school year (SY 2010-11 for the FY 11 F-33 file). If F-33 survey staff cannot match the LEAs to the LEA universe file for the corresponding school year, they attempt to match the LEAs to prior and subsequent year universe files. Matching to prior and subsequent year universe files allows for closed and future LEAs to be reported on the F-33 file under valid LEAIDs. Closed LEAs can still have financial activity after they close, but they are included on the F-33 file as closed only in the year that they closed. Similarly, future LEAs may have had start-up costs in years before becoming operational, but may not have been reported in the LEA universe file for those years.

Starting in FY 06, the Census Bureau assigned unique dummy LEAIDs to the LEAs without a valid LEAID. There are 14 dummy LEAIDs on the FY 11 file. Dummy LEAIDs are distinguished by a “D” in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection, unless a matching LEA is found in the LEA Universe in the subsequent year.

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

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

There are 38 LEAs on the FY 11 F-33 file that do not appear on the FY 11 LEA Universe Survey file (see table 2). (These LEAs are also identified on the F-33 file by having a CCDNF value equal to “0.”) Thirty of these LEAs have been confirmed as school systems by the reporting SEAs and the Census Bureau. (These are generally education service agencies and nonoperating LEAs that were not reported by nonfiscal SEA respondents for the CCD school universe file; a count of schools within an LEA by type can help determine the type of services provided by an agency. The LEAID of the school’s agency is part of its record on the universe file.) The remaining 8 LEAs are future LEAs that opened in FY 12 but had some start-up finances for FY 11.

Table 2. LEAs on the F-33 file that do not appear on the school year 2010-11 LEA Universe Survey file, by state and LEAID: Fiscal year 2011

State	LEAID	LEA name on the F-33 file
California	0601415 ¹	WASHINGTON UNIFIED SCHOOL DISTRICT
Connecticut	09D0001 ²	COMMITTEE FOR SHARED SERVICES
	09D0002 ²	PROJECT OCEANOLOGY
Illinois	1700034 ²	DEKALB COUNTY SPECIAL EDUCATION ASSOCIATION
Kansas	2000353 ¹	NEMAHA CENTRAL SCHOOL DISTRICT 115
Massachusetts	2500542 ¹	AYER SHIRLEY REGIONAL SCHOOL DISTRICT
Minnesota	2700265 ²	REGIONAL MANAGEMENT INFORMATION CENTER 5
	2700266 ²	REGIONAL MANAGEMENT INFORMATION CENTER 4
	2700267 ²	REGIONAL MANAGEMENT INFORMATION CENTER 3
	2700268 ²	REGIONAL MANAGEMENT INFORMATION CENTER 2
	2700269 ²	REGIONAL MANAGEMENT INFORMATION CENTER 1
	2700270 ²	REGIONAL MANAGEMENT INFORMATION CENTER 7
	2700271 ²	REGIONAL MANAGEMENT INFORMATION CENTER 8
	2700333 ¹	PARNASSUS PREPARATORY CHARTER SCH
	2700367 ¹	STEP ACADEMY CHARTER SCHOOL
	2700368 ¹	CORNERSTONE MONTESSORI ELEMENTARY
	2700369 ¹	DISCOVERY WOODS MONTESSORI ELEMENTARY
	2700370 ¹	ROCHESTER STEM ACADEMY
	New York	36D0001 ²
Oklahoma	4000022 ²	GARFIELD COUNTY INTERLOCAL
	4000023 ²	MCCURTAIN COUNTY EDUCATIONAL COOPERATIVE
	4000025 ²	OSAGE COUNTY INTERLOCAL COOP
	4000026 ²	SEMINOLE CO INTERLOCAL COOPERATIVE
	4000027 ²	TRI-COUNTY INTERLOCAL COOPERATIVE
	4000028 ²	ATOKA-COAL COUNTIES INTERLOCAL COOPERATIVES
	4000029 ²	CHEROKEE COUNTY INTERLOCAL COOPERATIVE
	4000044 ²	FIVE STAR INTERLOCAL COOPERATIVE
Pennsylvania	42D0001 ²	EASTERN AREA SPECIAL SCHOOL
	42D0003 ²	SOUTH CENTRAL AREA SPECIAL SCHOOL
	42D0004 ¹	SOUTHEASTERN AREA SPECIAL SCHOOL
West Virginia	54D0001 ²	REGIONAL EDUCATION SERVICE AGENCY 1
	54D0002 ²	REGIONAL EDUCATION SERVICE AGENCY 2
	54D0003 ²	REGIONAL EDUCATION SERVICE AGENCY 3
	54D0004 ²	REGIONAL EDUCATION SERVICE AGENCY 4
	54D0005 ²	REGIONAL EDUCATION SERVICE AGENCY 5
	54D0006 ²	REGIONAL EDUCATION SERVICE AGENCY 6
	54D0007 ²	NORTH CENTRAL REGIONAL EDUCATION SERVICE AGENCY 7
	54D0008 ²	REGIONAL EDUCATION SERVICE AGENCY 8

¹ LEA did not open until FY 12 but had some start-up finances for FY 11.

² LEA was identified by the reporting SEA and the Census Bureau as a school system and reported FY 11 F-33 finance data, but were not reported for the SY 2010-11 LEA Universe Survey.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Provisional Version 1a; "Local Education Agency Universe Survey," school year 2010-11, Provisional Version 2a.

In most NCES research and publications, only those F-33 records matching the LEA universe file (CCDNF equal to “1” on the F-33 data file) and having student counts greater than zero are used in analyses. For more information on the LEAID code, please see the file documentation for

the CCD school universe and LEA universe surveys, available at <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; and
- 10–14 = Subunit of parent school district government identifier.

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

Table 3. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2011

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 2011, Provisional Version 1a.

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

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

The Census Bureau uses extensive criteria to determine whether an LEA is a government entity and, if so, the agency type of the LEA. This criteria includes, but is not limited to, the LEA's authority to levy taxes, the LEA's ability to determine its own budget without review from other local governments, and how the members of the LEA's school board were appointed (U.S. Census Bureau 2006). If the Census Bureau determined an LEA should not be classified as a government entity, the CENSUSID for the LEA is reported as "N" in the F-33 file.

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

Geographic Variables

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

- **FIPST** is the ANSI state code. Table 4 presents ANSI state codes by state name and state abbreviation.
- **CONUM** is the ANSI county number. It consists of the two-digit ANSI state code and a three-digit county identification number. County numbers for each state can be found at <http://www.census.gov/geo/www/ansi/countylookup.html>.
- **CBSA** is the Core-Based Statistical Area code. CBSA refers collectively to metropolitan and micropolitan statistical areas. Each metropolitan statistical area must have at least one urbanized area of 50,000 or more inhabitants. Each micropolitan statistical area must have at least one urban cluster of at least 10,000 but less than 50,000 population.⁹
- **CSA** is the Combined Statistical Area code. A CSA consists of two or more adjacent CBSAs.

⁹ For information about CBSA and CSA definitions, see http://www.census.gov/geo/reference/gtc/gtc_cbsa.html.

Table 4. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2011

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

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

C. 2 Other Unit Characterization Codes

School-level Codes

School-level codes (SCHLEV) describe the level of education provided within each school district:¹⁰ SCHLEV codes "01," "02," and "03" are assigned based on the student membership reported on the CCD school universe file. The valid F-33 SCHLEV codes are defined as follows:

- 01 = Elementary school system only—the lowest grade with students is less than grade 9 and the highest grade with students is less than grade 9;
- 02 = Secondary school system only—the lowest grade with students is greater than grade 6 and the highest grade with students is greater than grade 8;

¹⁰ Starting with FY 08, the assignment of SCHLEV codes for an LEA was changed to a new method to ensure that SCHLEV codes were consistent with student enrollments by grade. Prior to FY 08, the Census Bureau assigned SCHLEV codes using a different methodology. SCHLEV has a different definition than the school-level code (LEVEL) in the CCD School Universe file.

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

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

AGCHRT Codes

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

The AGCHRT code is used to identify districts with charter schools. The source of the AGCHRT code is the SY 2010-11 LEA Universe Survey, Provisional Version 2a. 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; and
- N = Not applicable or code could not be determined (assigned to school systems in the F-33 file, such as ESAs, that do not operate schools, as well as to districts that are not in the CCD LEA universe files).

CCDNF

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

CENFILE

The CENFILE variable identifies records in the F-33 data file released by NCES that are not found in the Census Bureau's version of the data file. All school districts in the Census Bureau release must meet the criteria for being a government entity or a dependent agency of a government entity. In certain cases, districts provide public education, but do not meet these criteria. As a result, CCD files include independent charter school districts that are not included in the Census Bureau data file. A CENFILE value of "0" identifies districts that are not in the Census Bureau file; a value of "1" identifies those that are in the Census Bureau file.

GSLO and GSHI

Agency Low Grade Offered (GSLO) and Agency High Grade Offered (GSHI) comprise the grade span for the LEA. The GSLO variable indicates the lowest grade offered; the GSHI variable indicates the highest grade offered. The source of the GSLO and GSHI variables is the SY 2010-11 CCD LEA Universe Survey, Provisional Version 2a file.

D. Weights

The F-33 file includes a WEIGHT variable. For FY 91, FY 93, and FY 94 the F-33 survey was a sample survey, and the WEIGHT variable was used to create weighted estimates for these data releases. For FY 90, FY 92, and FY 95 through FY 11 the F-33 survey was a universe survey, and all records in these releases have a WEIGHT value of "1." Despite F-33 being a universe survey in recent years, NCES maintains the WEIGHT variable to provide consistency across data files.

E. Changes to the F-33 Survey

Several changes to the F-33, 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

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

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

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

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

Special Exhibit Items

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

Federal Revenue Distributed by State Governments

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

Suppressed Data

Starting in FY 06, NCES suppressed student membership (V33) in cases where reported LEA finances did not reflect the number of students the LEA is financially responsible for (as reported in the CCD Local Education Agency Universe Survey). A value of “-3” was used in the data file to represent student membership values suppressed by NCES (see section II. B) if reported LEA finances did not reflect the student membership count for the LEA.

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

Local Revenue Items

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

Missing Data

Starting in FY 07, “-1” was used in the data file to represent missing values in student membership count (V33). There are 211 LEAs with missing membership values in the FY 11 F-33 data file.

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

Payments to Private Schools and Charter Schools

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

ARRA Data

In FY 09, three data items related to the American Recovery and Reinvestment Act of 2009 (ARRA) were added to the survey form. They are ARRA Revenues—Title I (HR1), Current Expenditures—ARRA (HE1), and Capital Outlay—ARRA (HE2). These data items were collected in FY 09, FY 10, FY 11, and FY 12.

Title V, Part A Federal Revenue

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

CCD School Universe Student Membership

In FY 10, the F-33 data file added a Fall Membership—School Universe (MEMBERSCH) data item. For each LEA, MEMBERSCH is the sum of student membership for all schools in the LEA (as reported on the CCD School Universe Survey file) aggregated to the LEA level.

Data Item Flags

In FY 11, the F-33 data file added “I” (Imputed) and removed “S” (Edited to include data for state payments made on behalf of school systems) as possible data item flag values. Prior to FY 11, imputed data items were assigned a data item flag of “A.” Data items previously assigned a data item flag of “S” will now be assigned a flag of “R,” “A,” or “I” as appropriate.

F. Data File Formats, Names, and Versions

File Formats

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

File Names

The names of the FY 11 releases are as follows:

- Sdf11_1a.sas7bdat (SAS dataset)
- Sdf11_1a.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, “11” stands for FY 11, “1” indicates that

the file is a provisional version by NCES, and “a” indicates this is the first version of this provisional file released by NCES.

File Versions

NCES maintains strict version control of CCD files. File versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., “1” is the first release, “2” is the second release, etc.). The letter “a” also corresponds to a public release.¹¹ For SY 2010-11 (FY 11), the “1a” file is the first provisional file release.

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

The data source for the NCES First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2010-11 (Fiscal Year 2011)* is the FY 11 F-33 provisional data file. This report provides users with an opportunity to access provisional F-33 data that have been reviewed and edited.

Beginning in FY 12, preliminary F-33 data will be released in an effort to provide earlier access to the data. The release of preliminary data will then be followed by a release of provisional data. The provisional data will be an update to the previously released preliminary data, and will be subject to more extensive review and editing. Revisions submitted after the provisional data file has been finalized will be incorporated in the final data file for each fiscal year. Final F-33 data files will be released at approximately the same time as the release of preliminary F-33 data for the following fiscal year (e.g., the final FY 11 F-33 data file is scheduled to be released next year at approximately the same time as the preliminary FY 12 F-33 file).

Guidelines for Using the Flat ASCII Data File

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

G. State Notes

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

H. Survey Form

The F-33 survey form contains items that do not appear in the data file. They are referred to as “Special Processing Items” and are used in processing F-33 data. These items are listed in Part

¹¹ Letters “b” through “z” are used for internal version control.

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. Appendix E provides this form, which can be viewed and printed using Adobe Reader.

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Appendix A—Record Layout and Descriptions of Data Items

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File name = Sdf111a.sas7bdat, Fiscal year 2011

Number of variables = 256

Number of observations = 18,297

Release: 1a, August 2013

Name	Order	Type	Label
LEAID	1	Character	NATIONAL CENTER FOR EDUCATION STATISTICS (NCES) 7-DIGIT LOCAL EDUCATION AGENCY ID
CENSUSID	2	Character	CENSUS BUREAU 14-DIGIT GOVERNMENT ID
FIPST	3	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
CONUM	4	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) COUNTY CODE – digits 1 and 2 are the ANSI state code; digits 3–5 are the ANSI county code
CSA	5	Character	CONSOLIDATED STATISTICAL AREA
CBSA	6	Character	CORE-BASED STATISTICAL AREA
NAME	7	Character	NAME OF LOCAL EDUCATION AGENCY
STNAME	8	Character	STATE NAME
STABBR	9	Character	STATE ABBREVIATION
SCHLEV	10	Character	SCHOOL-LEVEL CODE 01 = Elementary school system only 02 = Secondary school system only 03 = Elementary/secondary school system 05 = Vocational or special education school system 06 = Nonoperating school system 07 = Education service agency
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	COMMON CORE OF DATA (CCD) AGENCY NONFISCAL FILE MATCH 0 = Does not match CCD Local Education Agency Universe file 1 = Matches CCD Local Education Agency Universe file
CENFILE	14	Character	CENSUS BUREAU FISCAL FILE MATCH 0 = Does not match Census Bureau fiscal file 1 = Matches Census Bureau fiscal file
GSLO	15	Character	AGENCY LOW GRADE OFFERED
GSHI	16	Character	AGENCY HIGH GRADE OFFERED
V33	17	Numeric	FALL MEMBERSHIP
MEMBERSCH	18	Numeric	FALL MEMBERSHIP - SCHOOL UNIVERSE
TOTALREV	19	Numeric	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
TFEDREV	20	Numeric	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 + C17 + C19 + B11 + C20 + C25 + C36 + B10 + B12 + B13)
C14	21	Numeric	FEDERAL REVENUE - THRU STATE TITLE I

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Name	Order	Type	Label
C15	22	Numeric	FEDERAL REVENUE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
C16	23	Numeric	FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
C17	24	Numeric	FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
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	48	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

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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 + V91 + V92)
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)

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
V70	91	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
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 - UNSPECIFIED 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

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Name	Order	Type	Label
V93	129	Numeric	TEXTBOOKS
_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
HR1	139	Numeric	AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) REVENUE - TITLE I
HE1	140	Numeric	CURRENT EXPENDITURES - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)
HE2	141	Numeric	CAPITAL OUTLAY EXPENDITURES - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)
WEIGHT	142	Numeric	WEIGHT
FL_V33	143	Character	FLAG - FALL MEMBERSHIP
FL_MEMBERSCH	144	Character	FLAG - FALL MEMBERSHIP - SCHOOL UNIVERSE
FL_C14	145	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE I
FL_C15	146	Character	FLAG - FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
FL_C16	147	Character	FLAG - FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
FL_C17	148	Character	FLAG - FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
FL_C19	149	Character	FLAG - FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
FL_B11	150	Character	FLAG - FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
FL_C20	151	Character	FLAG - FEDERAL REVENUE - THRU STATE - OTHER
FL_C25	152	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
FL_C36	153	Character	FLAG - FEDERAL REVENUE - NONSPECIFIED
FL_B10	154	Character	FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID
FL_B12	155	Character	FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
FL_B13	156	Character	FLAG - FEDERAL REVENUE - DIRECT - OTHER
FL_C01	157	Character	FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE
FL_C04	158	Character	FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
FL_C05	159	Character	FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS
FL_C06	160	Character	FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	161	Character	FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
FL_C08	162	Character	FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS
FL_C09	163	Character	FLAG - STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
FL_C10	164	Character	FLAG - STATE REVENUE - SCHOOL LUNCH PROGRAMS
FL_C11	165	Character	FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	166	Character	FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS

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Name	Order	Type	Label
FL_C13	167	Character	FLAG - STATE REVENUE - OTHER PROGRAMS
FL_C35	168	Character	FLAG - STATE REVENUE - NONSPECIFIED
FL_C38	169	Character	FLAG - STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
FL_C39	170	Character	FLAG - STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
FL_T02	171	Character	FLAG - LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
FL_T06	172	Character	FLAG - LOCAL REVENUE - PROPERTY TAXES
FL_T09	173	Character	FLAG - LOCAL REVENUE - GENERAL SALES TAXES
FL_T15	174	Character	FLAG - LOCAL REVENUE - PUBLIC UTILITY TAXES
FL_T40	175	Character	FLAG - LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
FL_T99	176	Character	FLAG - LOCAL REVENUE - ALL OTHER TAXES
FL_D11	177	Character	FLAG - LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
FL_D23	178	Character	FLAG - LOCAL REVENUE - FROM CITIES AND COUNTIES
FL_A07	179	Character	FLAG - LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
FL_A08	180	Character	FLAG - LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
FL_A09	181	Character	FLAG - LOCAL REVENUE - SCHOOL LUNCH
FL_A11	182	Character	FLAG - LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
FL_A13	183	Character	FLAG - LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
FL_A15	184	Character	FLAG - LOCAL REVENUE - STUDENT FEES, NONSPECIFIED
FL_A20	185	Character	FLAG - LOCAL REVENUE - OTHER SALES AND SERVICES REVENUE
FL_A40	186	Character	FLAG - LOCAL REVENUE - RENTS AND ROYALTIES
FL_U11	187	Character	FLAG - LOCAL REVENUE - SALE OF PROPERTY
FL_U22	188	Character	FLAG - LOCAL REVENUE - INTEREST EARNINGS
FL_U30	189	Character	FLAG - LOCAL REVENUE - FINES AND FORFEITS
FL_U50	190	Character	FLAG - LOCAL REVENUE - PRIVATE CONTRIBUTIONS
FL_U97	191	Character	FLAG - LOCAL REVENUE - MISCELLANEOUS
FL_C24	192	Character	FLAG - NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
FL_E13	193	Character	FLAG - CURRENT EXPENDITURES - INSTRUCTION
FL_V91	194	Character	FLAG - PAYMENTS TO PRIVATE SCHOOLS
FL_V92	195	Character	FLAG - PAYMENTS TO CHARTER SCHOOLS
FL_E17	196	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
FL_E07	197	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_E08	198	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_E09	199	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V40	200	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V45	201	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORT
FL_V90	202	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
FL_V85	203	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
FL_E11	204	Character	FLAG - CURRENT EXPENDITURES - FOOD SERVICES

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Name	Order	Type	Label
FL_V60	205	Character	FLAG - CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
FL_V65	206	Character	FLAG - CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY
FL_V70	207	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
FL_V75	208	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
FL_V80	209	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - OTHER
FL_F12	210	Character	FLAG - CAPITAL OUTLAY - CONSTRUCTION
FL_G15	211	Character	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
FL_K09	212	Character	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
FL_K10	213	Character	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
FL_K11	214	Character	FLAG - CAPITAL OUTLAY - UNSPECIFIED EQUIPMENT
FL_L12	215	Character	FLAG - PAYMENTS TO STATE GOVERNMENTS
FL_M12	216	Character	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
FL_Q11	217	Character	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
FL_I86	218	Character	FLAG - INTEREST ON DEBT
FL_Z32	219	Character	FLAG - TOTAL SALARIES
FL_Z33	220	Character	FLAG - SALARIES - INSTRUCTION
FL_Z35	221	Character	FLAG - TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
FL_Z36	222	Character	FLAG - TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
FL_Z37	223	Character	FLAG - TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
FL_Z38	224	Character	FLAG - TEACHER SALARIES - OTHER EDUCATION PROGRAMS
FL_V11	225	Character	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
FL_V13	226	Character	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_V15	227	Character	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_V17	228	Character	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V21	229	Character	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V23	230	Character	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V37	231	Character	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V29	232	Character	FLAG - SALARIES - FOOD SERVICE
FL_Z34	233	Character	FLAG - TOTAL EMPLOYEE BENEFITS
FL_V10	234	Character	FLAG - EMPLOYEE BENEFITS - INSTRUCTION
FL_V12	235	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
FL_V14	236	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTION STAFF
FL_V16	237	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - GEN ADMIN
FL_V18	238	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V22	239	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V24	240	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V38	241	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V30	242	Character	FLAG - EMPLOYEE BENEFITS - FOOD SERVICES
FL_V32	243	Character	FLAG - EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS

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Name	Order	Type	Label
FL_V93	244	Character	FLAG - TEXTBOOKS
FL_19H	245	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_21F	246	Character	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
FL_31F	247	Character	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR
FL_41F	248	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_61V	249	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_66V	250	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_W01	251	Character	FLAG - ASSETS - SINKING FUND
FL_W31	252	Character	FLAG - ASSETS - BOND FUND
FL_W61	253	Character	FLAG - ASSETS - OTHER FUNDS
FL_HR1	254	Character	FLAG - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) REVENUE - TITLE I
FL_HE1	255	Character	FLAG - CURRENT EXPENDITURES - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) - ARRA
FL_HE2	256	Character	FLAG - CAPITAL OUTLAY EXPENDITURES - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) - ARRA

Appendix B—Glossary

Appendix B—Glossary

This glossary applies to the Common Core of Data School District Finance Survey (F-33). When applicable, corresponding F-33 variables are listed in brackets. For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009).

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

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

capital outlay from the American Recovery and Reinvestment Act (ARRA) funds: Includes ARRA expenditures made for capital outlays. [HE2]

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

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

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

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

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

Appendix B—Glossary

current expenditure: Expenditure for Instruction (TCURINST), Support Services (TCURSSVC), and Other Elementary/Secondary Programs (TCUROTH). Includes salaries, employee benefits, purchased services, and supplies, as well as payments made by states on behalf of school districts. Also includes transfers made by school districts into their own retirement system. Excludes expenditure for Non-Elementary/Secondary Programs (TNONELSE), debt service, capital outlay, and transfers to other governments or school districts. Beginning with FY 09, current expenditure excludes Payments to Private Schools (V91) and Payments to Charter Schools (V92). This item is formally called “Current Expenditures for Public Elementary/Secondary Education.” [TCURELSC is the sum of TCURINST, TCURSSVC, and TCUROTH]

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

current operation expenditures from the ARRA funds: ARRA expenditures made for current operation of elementary/secondary education programs. [HE1]

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

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

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

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

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

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

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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. The F-33 file contains two values based on student enrollment: Fall Membership (V33) and Fall Membership—School Universe (MEMBERSCH). V33 is the count of students the reporting LEA is financially responsible for, whereas MEMBERSCH is the count of students attending school within the reporting LEA. [V33, MEMBERSCH]

equipment: Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as 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. The F-33 file contains two membership values: Fall Membership (V33) and Fall Membership—School Universe (MEMBERSCH). V33 is the count of students the reporting LEA is financially responsible for, whereas MEMBERSCH is the count of students attending school within the reporting LEA. [V33, MEMBERSCH]

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]

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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]

ARRA revenues from Title I: ARRA revenues received for Title I. [HR1]

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; and the Adult Education Act (Part B). [C16, C17, C20]

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

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

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

instruction expenditure: Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services for elementary/secondary instruction; excludes capital outlay, debt service, and interfund transfers for elementary/secondary instruction. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school; excludes instructional support activities as well as adult education and community services. Instruction salaries (Z33) includes salaries for teachers and teacher aides and assistants. Beginning with FY 09, instruction expenditure excludes Payments to Private Schools (V91) and Payments to Charter Schools (V92). [TCURINST, E13]

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

interest earnings: Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. Receipts for accrued interest on bonds issued are classified

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as offsets to interest expenditure. Interest earnings shown under general revenue do not include earnings on assets of employee retirement systems. [U22]

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

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

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

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

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

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

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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.

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

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

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

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

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

payments to 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]

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

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

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

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

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

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

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

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

short-term debt: Interest-bearing debt payable within 1 year from the date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations 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]

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

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

special education programs: Revenues for the education of physically and mentally disabled students. [C05]

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

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

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

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

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

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

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for instructional assistants and aides, are also included in the broader instruction salaries data. [Z33]

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

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

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

Appendix C—State Notes

Appendix C—State Notes

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

Alabama

Fiscal Year: October 1–September 30

Notes:

- Students do not pay transportation fees (A08) in Alabama.

Alaska

Fiscal Year: July 1–June 30

Notes:

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

Arizona

Fiscal Year: July 1–June 30

Notes:

- The Arizona financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.
- Only charter school districts are able to report capital outlay payments for land and existing structures (G15). For regular school districts, capital outlay payments for land and existing structures (G15) are reported under construction (F12).

Arkansas

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Arkansas reported a half-cent sales tax collected by the state to reimburse local governments for a tax credit as NCES Local Revenue, Census State Revenue (C24) and included it in the local revenue subtotal (TLOCREV).

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California

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- California school districts do not derive revenues from the sale or rental of textbooks (A11).
- California school districts do not receive district activity revenues (A13). In California, revenues for extra-curricular activities are collected and managed by student organizations rather than by school districts.
- For six school districts in California, the state reports a single unified school district in the F-33 survey, but separate elementary and secondary school districts in the 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 LEAID of the combined district in the F-33 file is the same as the LEAID of the administrative office for the component elementary and high school districts in the CCD LEA Universe file, so the combined district in the F-33 file may be matched to the CCD LEA Universe file.

On the F-33 data file, the V33 and MEMBERSCH enrollments of the component elementary and high school districts have also been combined to correspond to the financial data reported as a single unified district.

Table C-1 (below) lists the combined districts and corresponding LEAIDs.

Appendix C—State Notes

Table C-1. California combined school districts in the F-33 file and the corresponding component districts in the Common Core of Data (CCD) Local Education Agency (LEA) Universe Survey file: Fiscal year 2011

Combined school district in the F-33 file		Corresponding component district in the CCD LEA Universe Survey file	
District name	LEAID	District name	LEAID
Arena Union Elementary/ Point Arena Joint Union High	0601325	Arena Union Elementary Point Arena Joint Union High	0603090 0631230
Modesto City Schools	0601330	Modesto City Elementary Modesto City High	0625130 0625150
Petaluma Elementary/ Joint Union High	0601328	Petaluma City Elementary Petaluma Joint Union High	0630230 0630250
Santa Barbara School Districts	0601326	Santa Barbara Elementary Santa Barbara High	0635360 0635370
Santa Cruz City Elementary/ High	0601327	Santa Cruz City Elementary Santa Cruz City High	0635590 0635600
City of Santa Rosa Elementary/ High	0601329	Santa Rosa Elementary Santa Rosa High	0635810 0635830

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2011, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2010–11, Provisional Version 2a.

Colorado

Fiscal Year: July 1–June 30

Notes:

- The state reports financial data for Boards of Cooperative Educational Services (BOCES) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- The significant increase in federal revenue (TFEDREV) and ARRA current expenditure (HE1) is due to Colorado receiving a substantial amount of ARRA funding for FY 11.

Connecticut

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Connecticut school districts do not receive district activity revenues (A13).
- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- Debt information for some dependent city and town school districts was not available and thus not reported in the data.

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Delaware

Fiscal Year: July 1–June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).

District of Columbia

Fiscal Year: October 1–September 30

Notes:

- District of Columbia Public Schools (LEAID = 1100030) reported capital outlay payments for land and existing structures (G15) under construction (F12).

Florida

Fiscal Year: July 1–June 30

Notes:

- The Florida financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.
- For the first time, Florida was able to report general sales and gross receipts tax revenues (T09) and other tax revenues (T99) separately from property tax revenues (T06).

Georgia

Fiscal Year: July 1–June 30

Notes:

- The state reported the State Payments on Behalf of the Local Education Agency data.
- The Georgia financial reporting system cannot isolate revenues for most state grant programs. These amounts are reported under nonspecified state revenues (C35).

Hawaii

Fiscal Year: July 1–June 30

Idaho

Fiscal Year: July 1–June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported State Payments on Behalf of the Local Education Agency data.
- The Idaho financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.

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Illinois

Fiscal Year: July 1–June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reported corporate personal property replacement tax revenues as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).
- The slight decrease in instructional salaries (Z33) from FY 10 to FY 11 is due to school districts receiving less federal funding (TFEDREV) in FY 11 than in FY 10.

Indiana

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- 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 (TLOCREV).
- The significant decrease in property tax revenues (T06) from FY 10 to FY 11 is due to a property tax cap the state implemented in FY 11.

Iowa

Fiscal Year: July 1–June 30

Kansas

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data.
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- The significant increase in district activities revenues (A13) from FY 10 to FY 11 is due to a new district activity fund that was added to the Kansas Unified School Districts budget in FY 11 to capture all school district activity gate receipts and expenditures.

Kentucky

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

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

Louisiana

Fiscal Year: July 1–June 30

Maine

Fiscal Year: July 1–June 30

Notes:

Maryland

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data.
- The significant increase in general administration employee benefits (V16) from FY 10 to FY 11 is due primarily to a significant increase in retiree postemployment benefit payouts for Baltimore City Public Schools (LEAID = 2400090).
- The significant decrease in adult education expenditures (V75) from FY 10 to FY 11 is due to ten out of the thirteen Maryland school districts that provide adult education reducing spending for adult education programs in FY 11.

Massachusetts

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state does not report financial data for charter school LEAs. The financial data for charter school LEAs in Massachusetts are reported as “-1” (missing) on the F-33 data file.

Michigan

Fiscal Year: July 1–June 30

Notes:

- The slight decrease in instructional salaries (Z33) from FY 10 to FY 11 is due to the retirement of older, higher paid teachers who were replaced with younger teachers who start at a lower pay scale.

Minnesota

Fiscal Year: July 1–June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).

Appendix C—State Notes

- The state reports financial data for some area learning centers and other education service agencies that do not report data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- The significant decrease in property tax revenues (T06) from FY 10 to FY 11 is due to an increase in FY 11 property tax shift recognition revenues, which required that school districts recognize a higher percentage of property tax revenue received during the 2011 calendar year in FY 11 rather than FY 12.

Mississippi

Fiscal Year: July 1–June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The Mississippi financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.

Missouri

Fiscal Year: July 1–June 30

Notes:

- Missouri’s Proposition C sales tax revenue is reported as NCES Local Revenue, Census State Revenue (C24) and included in the local revenue subtotal (TLOCREV).
- For the first time, Missouri was able to report teacher salary expenditures (Z35, Z36, Z37, Z38) separately.

Montana

Fiscal Year: July 1–June 30

Notes:

- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in Montana are reported as “-2” (nonapplicable) on the F-33 data file.

Nebraska

Fiscal Year: September 1–August 31

Notes:

- The significant increase in federal revenues (TFEDREV) from FY 10 to FY 11 is due primarily to increases in funding from the Education Jobs, Impact Aid, and IDEA Part B federal programs.

Nevada

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

New Hampshire

Fiscal Year: July 1–June 30

Notes:

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

New Jersey

Fiscal Year: July 1–June 30

Notes:

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

New Mexico

Fiscal Year: July 1–June 30

New York

Fiscal Year: July 1–June 30

Notes:

- The state does not report financial data for charter school LEAs. The financial data for charter school LEAs in New York are reported as “-1” (missing) on the F-33 data file.
- The state reports financial data for Boards of Cooperative Educational Services (BOCES) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- The state reports enrollment (V33, MEMBERSCH) and financial data for the New York City Special Schools district (LEAID = 3600135) and the 32 New York City geographic districts within the enrollment and financial data of New York City Public Schools (LEAID = 3620580). The financial data for the New York City Special Schools district and geographic districts are reported as “-2” (nonapplicable) on the F-33 data file.
- The instructional expenditures for New York City Public Schools include guidance counselor expenditures. This will slightly overstate instructional expenditures and slightly understate pupil support services expenditures for New York City Public Schools.

North Carolina

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data.
- The significant decrease in textbook expenditures (V93) from FY 10 to FY 11 is due to substantial cuts in North Carolina’s school textbook program.

Appendix C—State Notes

North Dakota

Fiscal Year: July 1–June 30

Notes:

- The state reports financial data for some special education units and other education service agencies that do not report data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

Ohio

Fiscal Year: July 1–June 30

Oklahoma

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- For the first time, Oklahoma was able to report teacher salary expenditures (Z35, Z36, Z37, Z38) separately.
- Oklahoma reported the fiscal data for seven area vocational-technical districts as single districts on the F-33 file, but reported as multiple districts on the CCD LEA Universe file. Table C-2 (below) lists these combined districts in the F-33 file and their corresponding component districts in the CCD LEA Universe file.

Appendix C—State Notes

Table C-2. Oklahoma combined vocational-technical districts in the F-33 file and the corresponding component districts in the CCD LEA Universe Survey file: Fiscal year 2011

Combined vocational-technical district in the F-33 file		Corresponding component district in the CCD LEA Universe Survey file	
District name	LEAID	District name	LEAID
Canadian Valley - Canadian County	4000052	Canadian Valley - Canadian County	4000052
		Canadian Valley - Chickasha	4000062
Great Plains - Frederick	4000091	Great Plains - Lawton	4000057
		Great Plains - Frederick	4000091
Indian Capital - Stilwell	4000047	Indian Capital - Stilwell	4000047
		Indian Capital - Tahlequah	4000054
		Indian Capital Technology Center	4000077
		Indian Capital - Sallisaw	4000089
Kiamichi Technology Center - Atoka	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 Technology Center - Kansas	4000060	Northeast Technology Center - Kansas	4000060
		Northeast Technology Center - Pryor	4000072
		Northeast Technology Center - Afton	4000083
		Northeast Technology Center - Claremore	4000754
Northwest Technology Center - Fairview	4000071	Northwest Technology Center - Fairview	4000071
		Northwest Technology Center - Alva	4000095
Western Technology Center - Sayre	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 2011, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2010–11, Provisional Version 2a.

Oregon

Fiscal Year: July 1–June 30

Pennsylvania

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

Rhode Island

Fiscal Year: July 1–June 30

Notes:

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

South Carolina

Fiscal Year: July 1–June 30

Notes:

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

South Dakota

Fiscal Year: July 1–June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

Tennessee

Fiscal Year: July 1–June 30

Texas

Fiscal Year: September 1–August 31

Notes:

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

Utah

Fiscal Year: July 1–June 30

Notes:

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

Vermont

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in Vermont are reported as “-2” (nonapplicable) on the F-33 data file.

Virginia

Fiscal Year: July 1–June 30

Notes:

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

Washington

Fiscal Year: September 1–August 31

Notes:

- The significant decrease in adult education expenditures (V75) from FY 10 to FY 11 is due to a continuation of ongoing cuts of adult education programs for Washington school districts.

West Virginia

Fiscal Year: July 1–June 30

Notes:

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

Wisconsin

Fiscal Year: July 1–June 30

Notes:

- The state does not report financial data for charter school LEAs. The financial data for charter school LEAs in Wisconsin are reported as “-1” (missing) on the F-33 data file.
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- Because adult education cannot be isolated in expenditure data, instruction and support services data may be slightly inflated.

Appendix C—State Notes

Wyoming

Fiscal Year: July 1–June 30

- Because the state does not report prekindergarten fiscal data, prekindergarten enrollments were subtracted from the enrollments (V33, MEMBERSCH) reported on the F-33 data file to make those enrollments consistent with the reported fiscal data.

Appendix D—Value Distribution and Field Frequencies

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2011

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
School-Level Code (SCHLEV)				
01 Elementary School System Only	3,679	20.1	3,679	20.1
02 Secondary School System Only	1,006	5.5	4,685	25.6
03 Elementary/Secondary School System	11,235	61.4	15,920	87.0
05 Vocational or Special Education School System	299	1.6	16,219	88.6
06 Nonoperating School System	193	1.1	16,412	89.7
07 Education Service Agency	1,062	5.8	17,474	95.5
N Data are not applicable	823	4.5	18,297	100.0
Agency Charter Code (AGCHRT)				
1 All associated schools are charter schools	2,441	13.3	2,441	13.3
2 All associated schools are charter and noncharter schools	715	3.9	3,156	17.2
3 All associated schools are noncharter schools	13,892	75.9	17,048	93.2
N Not applicable or code could not be determined	1,249	6.8	18,297	100.0
Survey Year (YEAR)				
2011	18,297	100.0	18,297	100.0
CCD Agency Nonfiscal File Match (CCDNF)				
0 Record does not match CCD LEA Universe Survey	38	0.2	38	0.2
1 Record matches CCD LEA Universe Survey	18,259	99.8	18,297	100.0
Census Bureau Fiscal File Match (CENFILE)				
0 Does not match Census fiscal file	3,437	18.8	3,437	18.8
1 Matches Census fiscal file	14,860	81.2	18,297	100.0
Agency Low Grade offered (GSLO)				
PK Prekindergarten Students	10,323	56.4	10,323	56.4
KG Kindergarten Students	4,771	26.1	15,094	82.5
01 1st Grade Students	75	0.4	15,169	82.9
02 2nd Grade Students	50	0.3	15,219	83.2
03 3rd Grade Students	33	0.2	15,252	83.4
04 4th Grade Students	46	0.3	15,298	83.6
05 5th Grade Students	137	0.7	15,435	84.4
06 6th Grade Students	242	1.3	15,677	85.7
07 7th Grade Students	238	1.3	15,915	87.0
08 8th Grade Students	47	0.3	15,962	87.2
09 9th Grade Students	945	5.2	16,907	92.4
10 10th Grade Students	64	0.3	16,971	92.8
11 11th Grade Students	50	0.3	17,021	93.0
12 12th Grade Students	4	#	17,025	93.0
UG Students in Ungraded Classes	20	0.1	17,045	93.2
N Data are not applicable	1,252	6.8	18,297	100.0
Agency High Grade offered (GSHI)				
PK Prekindergarten Students	107	0.6	107	0.6
KG Kindergarten Students	9	#	116	0.6
01 1st Grade Students	20	0.1	136	0.7
02 2nd Grade Students	30	0.2	166	0.9
03 3rd Grade Students	48	0.3	214	1.2
04 4th Grade Students	46	0.3	260	1.4
05 5th Grade Students	166	0.9	426	2.3
06 6th Grade Students	482	2.6	908	5.0
07 7th Grade Students	78	0.4	986	5.4
08 8th Grade Students	2,460	13.4	3,446	18.8
09 9th Grade Students	105	0.6	3,551	19.4
10 10th Grade Students	86	0.5	3,637	19.9
11 11th Grade Students	91	0.5	3,728	20.4
12 12th Grade Students	13,297	72.7	17,025	93.0
UG Students in Ungraded Classes	20	0.1	17,045	93.2
N Data are not applicable	1,252	6.8	18,297	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2011—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fall Membership (FL_V33)				
A—Edited or suppressed by the analyst	175	1.0	175	1.0
M—Missing	125	0.7	300	1.6
N—Not applicable	1,827	10.0	2,127	11.6
R—As reported by the state	16,170	88.4	18,297	100.0
Flag - Fall Membership - School Universe (FL_MEMBERSCH)				
A—Edited or suppressed by the analyst	443	2.4	443	2.4
M—Missing	1	#	444	2.4
N—Not applicable	1,276	7.0	1,720	9.4
R—As reported by the state	16,577	90.6	18,297	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
A—Edited or suppressed by the analyst	73	0.4	73	0.4
M—Missing	735	4.0	808	4.4
N—Not applicable	1,034	5.7	1,842	10.1
R—As reported by the state	16,455	89.9	18,297	100.0
Flag - Fed Rev - Thru State - Children With Disabilities - IDEA (FL_C15)				
I—Imputed	2	#	2	#
M—Missing	1,194	6.5	1,196	6.5
N—Not applicable	1,032	5.6	2,228	12.2
R—As reported by the state	16,069	87.8	18,297	100.0
Flag - Fed Rev - Thru State - Math, Science, and Professional Development (FL_C16)				
I—Imputed	1	#	1	#
M—Missing	4,662	25.5	4,663	25.5
N—Not applicable	1,032	5.6	5,695	31.1
R—As reported by the state	12,602	68.9	18,297	100.0
Flag - Fed Rev - Thru State - Safe and Drug Free Schools (FL_C17)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	8	#	10	0.1
M—Missing	2,552	13.9	2,562	14.0
N—Not applicable	1,032	5.6	3,594	19.6
R—As reported by the state	14,703	80.4	18,297	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	2	#	3	#
M—Missing	1,123	6.1	1,126	6.2
N—Not applicable	1,032	5.6	2,158	11.8
R—As reported by the state	16,139	88.2	18,297	100.0
Flag - Fed Rev - Thru State - Bilingual Education (FL_B11)				
I—Imputed	4	#	4	#
M—Missing	4,191	22.9	4,195	22.9
N—Not applicable	1,072	5.9	5,267	28.8
R—As reported by the state	13,030	71.2	18,297	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
A—Edited or suppressed by the analyst	3	#	3	#
M—Missing	1,790	9.8	1,793	9.8
N—Not applicable	1,032	5.6	2,825	15.4
R—As reported by the state	15,472	84.6	18,297	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
I—Imputed	576	3.1	576	3.1
M—Missing	735	4.0	1,311	7.2
N—Not applicable	1,032	5.6	2,343	12.8
R—As reported by the state	15,954	87.2	18,297	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2011—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fed Rev - Nonspecified (FL_C36)				
I—Imputed	1	#	1	#
M—Missing	7,544	41.2	7,545	41.2
N—Not applicable	1,090	6.0	8,635	47.2
R—As reported by the state	9,662	52.8	18,297	100.0
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
M—Missing	909	5.0	909	5.0
N—Not applicable	1,032	5.6	1,941	10.6
R—As reported by the state	16,356	89.4	18,297	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
M—Missing	7,058	38.6	7,058	38.6
N—Not applicable	1,072	5.9	8,130	44.4
R—As reported by the state	10,167	55.6	18,297	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
I—Imputed	4	#	4	#
M—Missing	1,408	7.7	1,412	7.7
N—Not applicable	1,072	5.9	2,484	13.6
R—As reported by the state	15,813	86.4	18,297	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
A—Edited or suppressed by the analyst	3	#	3	#
I—Imputed	300	1.6	303	1.7
M—Missing	735	4.0	1,038	5.7
N—Not applicable	1,032	5.6	2,070	11.3
R—As reported by the state	16,227	88.7	18,297	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
I—Imputed	611	3.3	611	3.3
M—Missing	3,620	19.8	4,231	23.1
N—Not applicable	1,072	5.9	5,303	29.0
R—As reported by the state	12,994	71.0	18,297	100.0
Flag - State Rev - Special Education Programs (FL_C05)				
I—Imputed	1	#	1	#
M—Missing	2,906	15.9	2,907	15.9
N—Not applicable	1,032	5.6	3,939	21.5
R—As reported by the state	14,358	78.5	18,297	100.0
Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)				
I—Imputed	533	2.9	533	2.9
M—Missing	3,644	19.9	4,177	22.8
N—Not applicable	1,072	5.9	5,249	28.7
R—As reported by the state	13,048	71.3	18,297	100.0
Flag - State Rev - Bilingual Education Programs (FL_C07)				
M—Missing	7,135	39.0	7,135	39.0
N—Not applicable	1,072	5.9	8,207	44.9
R—As reported by the state	10,090	55.1	18,297	100.0
Flag - State Rev - Gifted and Talented Programs (FL_C08)				
M—Missing	6,966	38.1	6,966	38.1
N—Not applicable	1,072	5.9	8,038	43.9
R—As reported by the state	10,259	56.1	18,297	100.0
Flag - State Rev - Vocational Education Programs (FL_C09)				
I—Imputed	3	#	3	#
M—Missing	3,938	21.5	3,941	21.5
N—Not applicable	1,072	5.9	5,013	27.4
R—As reported by the state	13,284	72.6	18,297	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2011—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - State Rev - School Lunch Programs (FL_C10)				
I—Imputed	247	1.3	247	1.3
M—Missing	2,048	11.2	2,295	12.5
N—Not applicable	1,072	5.9	3,367	18.4
R—As reported by the state	14,930	81.6	18,297	100.0
Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11)				
I—Imputed	10	0.1	10	0.1
M—Missing	2,249	12.3	2,259	12.3
N—Not applicable	1,032	5.6	3,291	18.0
R—As reported by the state	15,006	82.0	18,297	100.0
Flag - State Rev - Transportation Programs (FL_C12)				
M—Missing	4,714	25.8	4,714	25.8
N—Not applicable	1,032	5.6	5,746	31.4
R—As reported by the state	12,551	68.6	18,297	100.0
Flag - State Rev - Other Programs (FL_C13)				
I—Imputed	1	#	1	#
M—Missing	735	4.0	736	4.0
N—Not applicable	1,032	5.6	1,768	9.7
R—As reported by the state	16,529	90.3	18,297	100.0
Flag - State Rev - Nonspecified (FL_C35)				
I—Imputed	4	#	4	#
M—Missing	9,174	50.1	9,178	50.2
N—Not applicable	1,090	6.0	10,268	56.1
R—As reported by the state	8,029	43.9	18,297	100.0
Flag - State Rev On Behalf - Employee Benefits (FL_C38)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	2,373	13.0	2,374	13.0
M—Missing	6,524	35.7	8,898	48.6
N—Not applicable	1,089	6.0	9,987	54.6
R—As reported by the state	8,310	45.4	18,297	100.0
Flag - State Rev On Behalf - Not Employee Benefits (FL_C39)				
I—Imputed	1,526	8.3	1,526	8.3
M—Missing	10,090	55.1	11,616	63.5
N—Not applicable	1,089	6.0	12,705	69.4
R—As reported by the state	5,592	30.6	18,297	100.0
Flag - Local Rev - Parent Government Contributions (Dependent School Systems) (FL_T02)				
A—Edited or suppressed by the analyst	4	#	4	#
I—Imputed	489	2.7	493	2.7
M—Missing	38	0.2	531	2.9
N—Not applicable	17,091	93.4	17,622	96.3
R—As reported by the state	675	3.7	18,297	100.0
Flag - Local Rev - Property Taxes (FL_T06)				
A—Edited or suppressed by the analyst	779	4.3	779	4.3
I—Imputed	290	1.6	1,069	5.8
M—Missing	229	1.3	1,298	7.1
N—Not applicable	5,432	29.7	6,730	36.8
R—As reported by the state	11,567	63.2	18,297	100.0
Flag - Local Rev - General Sales Taxes (FL_T09)				
M—Missing	5,001	27.3	5,001	27.3
N—Not applicable	5,454	29.8	10,455	57.1
R—As reported by the state	7,842	42.9	18,297	100.0
Flag - Local Rev - Public Utility Taxes (FL_T15)				
M—Missing	5,125	28.0	5,125	28.0
N—Not applicable	5,454	29.8	10,579	57.8
R—As reported by the state	7,718	42.2	18,297	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2011—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Local Rev - Individual and Corporate Income Taxes (FL_T40)				
A—Edited or suppressed by the analyst	856	4.7	856	4.7
M—Missing	4,307	23.5	5,163	28.2
N—Not applicable	5,454	29.8	10,617	58.0
R—As reported by the state	7,680	42.0	18,297	100.0
Flag - Local Rev - All Other Taxes (FL_T99)				
I—Imputed	2	#	2	#
M—Missing	3,346	18.3	3,348	18.3
N—Not applicable	5,454	29.8	8,802	48.1
R—As reported by the state	9,495	51.9	18,297	100.0
Flag - Local Rev - From Other School Systems (FL_D11)				
A—Edited or suppressed by the analyst	10	0.1	10	0.1
I—Imputed	2	#	12	0.1
M—Missing	1,002	5.5	1,014	5.5
N—Not applicable	1,032	5.6	2,046	11.2
R—As reported by the state	16,251	88.8	18,297	100.0
Flag - Local Rev - From Cities and Counties (FL_D23)				
A—Edited or suppressed by the analyst	39	0.2	39	0.2
I—Imputed	74	0.4	113	0.6
M—Missing	972	5.3	1,085	5.9
N—Not applicable	1,072	5.9	2,157	11.8
R—As reported by the state	16,140	88.2	18,297	100.0
Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)				
I—Imputed	7	#	7	#
M—Missing	1,002	5.5	1,009	5.5
N—Not applicable	1,072	5.9	2,081	11.4
R—As reported by the state	16,216	88.6	18,297	100.0
Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)				
I—Imputed	1	#	1	#
M—Missing	2,124	11.6	2,125	11.6
N—Not applicable	1,072	5.9	3,197	17.5
R—As reported by the state	15,100	82.5	18,297	100.0
Flag - Local Rev - School Lunch (FL_A09)				
I—Imputed	710	3.9	710	3.9
M—Missing	735	4.0	1,445	7.9
N—Not applicable	1,032	5.6	2,477	13.5
R—As reported by the state	15,820	86.5	18,297	100.0
Flag - Local Rev - Textbook Sales and Rentals (FL_A11)				
M—Missing	3,421	18.7	3,421	18.7
N—Not applicable	1,072	5.9	4,493	24.6
R—As reported by the state	13,804	75.4	18,297	100.0
Flag - Local Rev - District Activity Receipts (FL_A13)				
I—Imputed	177	1.0	177	1.0
M—Missing	949	5.2	1,126	6.2
N—Not applicable	1,032	5.6	2,158	11.8
R—As reported by the state	16,139	88.2	18,297	100.0
Flag - Local Rev - Student Fees, Nonspecified (FL_A15)				
M—Missing	9,888	54.0	9,888	54.0
N—Not applicable	1,090	6.0	10,978	60.0
R—As reported by the state	7,319	40.0	18,297	100.0
Flag - Local Rev - Other Sales and Services (FL_A20)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	6	#	7	#
M—Missing	2,277	12.4	2,284	12.5
N—Not applicable	1,032	5.6	3,316	18.1
R—As reported by the state	14,981	81.9	18,297	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2011—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Local Rev - Rents and Royalties (FL_A40)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	1	#	2	#
M—Missing	1,680	9.2	1,682	9.2
N—Not applicable	1,032	5.6	2,714	14.8
R—As reported by the state	15,583	85.2	18,297	100.0
Flag - Local Rev - Sale of Property (FL_U11)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	25	0.1	27	0.1
M—Missing	2,888	15.8	2,915	15.9
N—Not applicable	1,032	5.6	3,947	21.6
R—As reported by the state	14,350	78.4	18,297	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
I—Imputed	10	0.1	10	0.1
M—Missing	735	4.0	745	4.1
N—Not applicable	1,032	5.6	1,777	9.7
R—As reported by the state	16,520	90.3	18,297	100.0
Flag - Local Rev - Fines and Forfeits (FL_U30)				
M—Missing	6,052	33.1	6,052	33.1
N—Not applicable	1,032	5.6	7,084	38.7
R—As reported by the state	11,213	61.3	18,297	100.0
Flag - Local Rev - Private Contributions (FL_U50)				
I—Imputed	6	#	6	#
M—Missing	2,626	14.4	2,632	14.4
N—Not applicable	1,032	5.6	3,664	20.0
R—As reported by the state	14,633	80.0	18,297	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	10	0.1	12	0.1
M—Missing	735	4.0	747	4.1
N—Not applicable	1,032	5.6	1,779	9.7
R—As reported by the state	16,518	90.3	18,297	100.0
Flag - NCES Local Revenue, Census State Revenue (FL_C24)				
A—Edited or suppressed by the analyst	1,663	9.1	1,663	9.1
I—Imputed	67	0.4	1,730	9.5
M—Missing	10,156	55.5	11,886	65.0
N—Not applicable	1,072	5.9	12,958	70.8
R—As reported by the state	5,339	29.2	18,297	100.0
Flag - Current Exp - Instruction (FL_E13)				
A—Edited or suppressed by the analyst	63	0.3	63	0.3
I—Imputed	2,365	12.9	2,428	13.3
M—Missing	735	4.0	3,163	17.3
N—Not applicable	1,032	5.6	4,195	22.9
R—As reported by the state	14,102	77.1	18,297	100.0
Flag - Payments to Private Schools (FL_V91)				
A—Edited or suppressed by the analyst	1	#	1	#
M—Missing	4,665	25.5	4,666	25.5
N—Not applicable	1,032	5.6	5,698	31.1
R—As reported by the state	12,599	68.9	18,297	100.0
Flag - Payments to Public Charter Schools (FL_V92)				
I—Imputed	143	0.8	143	0.8
M—Missing	4,871	26.6	5,014	27.4
N—Not applicable	1,138	6.2	6,152	33.6
R—As reported by the state	12,145	66.4	18,297	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2011—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Current Exp - Support Services - Pupils (FL_E17)				
A—Edited or suppressed by the analyst	3	#	3	#
I—Imputed	2,147	11.7	2,150	11.8
M—Missing	735	4.0	2,885	15.8
N—Not applicable	1,032	5.6	3,917	21.4
R—As reported by the state	14,380	78.6	18,297	100.0
Flag - Current Exp - Support Services - Instructional Staff (FL_E07)				
I—Imputed	1,599	8.7	1,599	8.7
M—Missing	735	4.0	2,334	12.8
N—Not applicable	1,032	5.6	3,366	18.4
R—As reported by the state	14,931	81.6	18,297	100.0
Flag - Current Exp - Support Services - General Administration (FL_E08)				
I—Imputed	1,678	9.2	1,678	9.2
M—Missing	735	4.0	2,413	13.2
N—Not applicable	1,032	5.6	3,445	18.8
R—As reported by the state	14,852	81.2	18,297	100.0
Flag - Current Exp - Support Services - School Administration (FL_E09)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	1,656	9.1	1,658	9.1
M—Missing	735	4.0	2,393	13.1
N—Not applicable	1,032	5.6	3,425	18.7
R—As reported by the state	14,872	81.3	18,297	100.0
Flag - Current Exp - Support Services - Operation and Maintenance of Plant (FL_V40)				
I—Imputed	1,681	9.2	1,681	9.2
M—Missing	735	4.0	2,416	13.2
N—Not applicable	1,032	5.6	3,448	18.8
R—As reported by the state	14,849	81.2	18,297	100.0
Flag - Current Exp - Support Services - Student Transportation (FL_V45)				
A—Edited or suppressed by the analyst	9	#	9	#
I—Imputed	1,369	7.5	1,378	7.5
M—Missing	735	4.0	2,113	11.5
N—Not applicable	1,032	5.6	3,145	17.2
R—As reported by the state	15,152	82.8	18,297	100.0
Flag - Current Exp - Support Services - Business/Central/Other (FL_V90)				
A—Edited or suppressed by the analyst	6	#	6	#
I—Imputed	1,619	8.8	1,625	8.9
M—Missing	735	4.0	2,360	12.9
N—Not applicable	1,032	5.6	3,392	18.5
R—As reported by the state	14,905	81.5	18,297	100.0
Flag - Current Exp - Support Services Nonspecified (FL_V85)				
M—Missing	10,253	56.0	10,253	56.0
N—Not applicable	1,090	6.0	11,343	62.0
R—As reported by the state	6,954	38.0	18,297	100.0
Flag - Current Exp - Food Services (FL_E11)				
I—Imputed	877	4.8	877	4.8
M—Missing	735	4.0	1,612	8.8
N—Not applicable	1,032	5.6	2,644	14.5
R—As reported by the state	15,653	85.5	18,297	100.0
Flag - Current Exp - Enterprise Operations (FL_V60)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	673	3.7	674	3.7
M—Missing	3,641	19.9	4,315	23.6
N—Not applicable	1,032	5.6	5,347	29.2
R—As reported by the state	12,950	70.8	18,297	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2011—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Current Exp - Other Elsec (FL_V65)				
I—Imputed	1	#	1	#
M—Missing	6,023	32.9	6,024	32.9
N—Not applicable	1,032	5.6	7,056	38.6
R—As reported by the state	11,241	61.4	18,297	100.0
Flag - Non-Elsec Exp - Community Services (FL_V70)				
I—Imputed	233	1.3	233	1.3
M—Missing	735	4.0	968	5.3
N—Not applicable	1,032	5.6	2,000	10.9
R—As reported by the state	16,297	89.1	18,297	100.0
Flag - Non-Elsec Exp - Adult Education (FL_V75)				
I—Imputed	2	#	2	#
M—Missing	1,272	7.0	1,274	7.0
N—Not applicable	1,032	5.6	2,306	12.6
R—As reported by the state	15,991	87.4	18,297	100.0
Flag - Non-Elsec Exp - Other (FL_V80)				
M—Missing	5,404	29.5	5,404	29.5
N—Not applicable	1,072	5.9	6,476	35.4
R—As reported by the state	11,821	64.6	18,297	100.0
Flag - Capital Outlay - Construction (FL_F12)				
A—Edited or suppressed by the analyst	383	2.1	383	2.1
I—Imputed	5	#	388	2.1
M—Missing	743	4.1	1,131	6.2
N—Not applicable	1,032	5.6	2,163	11.8
R—As reported by the state	16,134	88.2	18,297	100.0
Flag - Capital Outlay - Land and Existing Structures (FL_G15)				
A—Edited or suppressed by the analyst	345	1.9	345	1.9
I—Imputed	4	#	349	1.9
M—Missing	2,273	12.4	2,622	14.3
N—Not applicable	1,072	5.9	3,694	20.2
R—As reported by the state	14,603	79.8	18,297	100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09)				
A—Edited or suppressed by the analyst	6	#	6	#
I—Imputed	6	#	12	0.1
M—Missing	735	4.0	747	4.1
N—Not applicable	1,032	5.6	1,779	9.7
R—As reported by the state	16,518	90.3	18,297	100.0
Flag - Capital Outlay - Other Equipment (FL_K10)				
A—Edited or suppressed by the analyst	12	0.1	12	0.1
I—Imputed	1,084	5.9	1,096	6.0
M—Missing	735	4.0	1,831	10.0
N—Not applicable	1,032	5.6	2,863	15.6
R—As reported by the state	15,434	84.4	18,297	100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11)				
A—Edited or suppressed by the analyst	6	#	6	#
I—Imputed	1	#	7	#
M—Missing	7,816	42.7	7,823	42.8
N—Not applicable	1,090	6.0	8,913	48.7
R—As reported by the state	9,384	51.3	18,297	100.0
Flag - Payments to State Governments (FL_L12)				
I—Imputed	2	#	2	#
M—Missing	7,283	39.8	7,285	39.8
N—Not applicable	1,072	5.9	8,357	45.7
R—As reported by the state	9,940	54.3	18,297	100.0
Flag - Payments to Local Governments (FL_M12)				
M—Missing	6,855	37.5	6,855	37.5
N—Not applicable	1,072	5.9	7,927	43.3
R—As reported by the state	10,370	56.7	18,297	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2011—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Payments to Other School Systems (FL_Q11)				
A—Edited or suppressed by the analyst	611	3.3	611	3.3
I—Imputed	3	#	614	3.4
M—Missing	1,148	6.3	1,762	9.6
N—Not applicable	1,032	5.6	2,794	15.3
R—As reported by the state	15,503	84.7	18,297	100.0
Flag - Interest On Debt (FL_I86)				
A—Edited or suppressed by the analyst	91	0.5	91	0.5
I—Imputed	270	1.5	361	2.0
M—Missing	736	4.0	1,097	6.0
N—Not applicable	1,032	5.6	2,129	11.6
R—As reported by the state	16,168	88.4	18,297	100.0
Flag - Total Salaries (FL_Z32)				
A—Edited or suppressed by the analyst	13	0.1	13	0.1
I—Imputed	2,613	14.3	2,626	14.4
M—Missing	735	4.0	3,361	18.4
N—Not applicable	1,032	5.6	4,393	24.0
R—As reported by the state	13,904	76.0	18,297	100.0
Flag - Salaries - Instruction (FL_Z33)				
A—Edited or suppressed by the analyst	3	#	3	#
I—Imputed	2,356	12.9	2,359	12.9
M—Missing	735	4.0	3,094	16.9
N—Not applicable	1,032	5.6	4,126	22.6
R—As reported by the state	14,171	77.4	18,297	100.0
Flag - Teacher Salaries - Regular Education Programs (FL_Z35)				
M—Missing	2,207	12.1	2,207	12.1
N—Not applicable	1,032	5.6	3,239	17.7
R—As reported by the state	15,058	82.3	18,297	100.0
Flag - Teacher Salaries - Special Education Programs (FL_Z36)				
M—Missing	2,207	12.1	2,207	12.1
N—Not applicable	1,032	5.6	3,239	17.7
R—As reported by the state	15,058	82.3	18,297	100.0
Flag - Teacher Salaries - Vocational Education Programs (FL_Z37)				
M—Missing	2,207	12.1	2,207	12.1
N—Not applicable	1,032	5.6	3,239	17.7
R—As reported by the state	15,058	82.3	18,297	100.0
Flag - Teacher Salaries - Other Educational Programs (FL_Z38)				
M—Missing	2,207	12.1	2,207	12.1
N—Not applicable	1,032	5.6	3,239	17.7
R—As reported by the state	15,058	82.3	18,297	100.0
Flag - Salaries - Support Services - Pupils (FL_V11)				
I—Imputed	1,017	5.6	1,017	5.6
M—Missing	735	4.0	1,752	9.6
N—Not applicable	1,032	5.6	2,784	15.2
R—As reported by the state	15,513	84.8	18,297	100.0
Flag - Salaries - Support Services - Instructional Staff (FL_V13)				
I—Imputed	973	5.3	973	5.3
M—Missing	735	4.0	1,708	9.3
N—Not applicable	1,032	5.6	2,740	15.0
R—As reported by the state	15,557	85.0	18,297	100.0
Flag - Salaries - Support Services - General Administration (FL_V15)				
I—Imputed	792	4.3	792	4.3
M—Missing	735	4.0	1,527	8.3
N—Not applicable	1,032	5.6	2,559	14.0
R—As reported by the state	15,738	86.0	18,297	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2011—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Salaries - Support Services - School Administration (FL_V17)				
I—Imputed	295	1.6	295	1.6
M—Missing	735	4.0	1,030	5.6
N—Not applicable	1,032	5.6	2,062	11.3
R—As reported by the state	16,235	88.7	18,297	100.0
Flag - Salaries - Support Services - Operation and Maintenance of Plant (FL_V21)				
I—Imputed	746	4.1	746	4.1
M—Missing	735	4.0	1,481	8.1
N—Not applicable	1,032	5.6	2,513	13.7
R—As reported by the state	15,784	86.3	18,297	100.0
Flag - Salaries - Support Services - Student Transportation (FL_V23)				
I—Imputed	548	3.0	548	3.0
M—Missing	735	4.0	1,283	7.0
N—Not applicable	1,032	5.6	2,315	12.7
R—As reported by the state	15,982	87.3	18,297	100.0
Flag - Salaries - Support Services - Business/Central/Other (FL_V37)				
I—Imputed	792	4.3	792	4.3
M—Missing	735	4.0	1,527	8.3
N—Not applicable	1,032	5.6	2,559	14.0
R—As reported by the state	15,738	86.0	18,297	100.0
Flag - Salaries - Food Service (FL_V29)				
I—Imputed	876	4.8	876	4.8
M—Missing	735	4.0	1,611	8.8
N—Not applicable	1,032	5.6	2,643	14.4
R—As reported by the state	15,654	85.6	18,297	100.0
Flag - Total Employee Benefits (FL_Z34)				
A—Edited or suppressed by the analyst	6	#	6	#
I—Imputed	1,850	10.1	1,856	10.1
M—Missing	735	4.0	2,591	14.2
N—Not applicable	1,032	5.6	3,623	19.8
R—As reported by the state	14,674	80.2	18,297	100.0
Flag - Employee Benefits - Instruction (FL_V10)				
A—Edited or suppressed by the analyst	55	0.3	55	0.3
I—Imputed	1,957	10.7	2,012	11.0
M—Missing	735	4.0	2,747	15.0
N—Not applicable	1,032	5.6	3,779	20.7
R—As reported by the state	14,518	79.3	18,297	100.0
Flag - Employee Benefits - Support Services - Pupils (FL_V12)				
A—Edited or suppressed by the analyst	50	0.3	50	0.3
I—Imputed	1,690	9.2	1,740	9.5
M—Missing	739	4.0	2,479	13.5
N—Not applicable	1,032	5.6	3,511	19.2
R—As reported by the state	14,786	80.8	18,297	100.0
Flag - Employee Benefits - Support Services - Instructional Staff (FL_V14)				
A—Edited or suppressed by the analyst	50	0.3	50	0.3
I—Imputed	1,693	9.3	1,743	9.5
M—Missing	739	4.0	2,482	13.6
N—Not applicable	1,032	5.6	3,514	19.2
R—As reported by the state	14,783	80.8	18,297	100.0
Flag - Employee Benefits - Support Services - General Administration (FL_V16)				
A—Edited or suppressed by the analyst	52	0.3	52	0.3
I—Imputed	1,698	9.3	1,750	9.6
M—Missing	739	4.0	2,489	13.6
N—Not applicable	1,032	5.6	3,521	19.2
R—As reported by the state	14,776	80.8	18,297	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2011—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Employee Benefits - Support Services - School Administration (FL_V18)				
A—Edited or suppressed by the analyst	53	0.3	53	0.3
I—Imputed	1,680	9.2	1,733	9.5
M—Missing	739	4.0	2,472	13.5
N—Not applicable	1,032	5.6	3,504	19.2
R—As reported by the state	14,793	80.8	18,297	100.0
Flag - Employee Benefits - Support Services - Operation and Maintenance of Plant (FL_V22)				
A—Edited or suppressed by the analyst	54	0.3	54	0.3
I—Imputed	1,693	9.3	1,747	9.5
M—Missing	739	4.0	2,486	13.6
N—Not applicable	1,032	5.6	3,518	19.2
R—As reported by the state	14,779	80.8	18,297	100.0
Flag - Employee Benefits - Support Services - Student Transportation (FL_V24)				
A—Edited or suppressed by the analyst	24	0.1	24	0.1
I—Imputed	1,675	9.2	1,699	9.3
M—Missing	739	4.0	2,438	13.3
N—Not applicable	1,032	5.6	3,470	19.0
R—As reported by the state	14,827	81.0	18,297	100.0
Flag - Employee Benefits - Support Services - Business/Central/Other (FL_V38)				
A—Edited or suppressed by the analyst	52	0.3	52	0.3
I—Imputed	1,695	9.3	1,747	9.5
M—Missing	739	4.0	2,486	13.6
N—Not applicable	1,032	5.6	3,518	19.2
R—As reported by the state	14,779	80.8	18,297	100.0
Flag - Employee Benefits - Food Services (FL_V30)				
A—Edited or suppressed by the analyst	47	0.3	47	0.3
I—Imputed	871	4.8	918	5.0
M—Missing	735	4.0	1,653	9.0
N—Not applicable	1,032	5.6	2,685	14.7
R—As reported by the state	15,612	85.3	18,297	100.0
Flag - Employee Benefits - Enterprise Operations (FL_V32)				
A—Edited or suppressed by the analyst	7	#	7	#
I—Imputed	673	3.7	680	3.7
M—Missing	5,305	29.0	5,985	32.7
N—Not applicable	1,032	5.6	7,017	38.4
R—As reported by the state	11,280	61.6	18,297	100.0
Flag - Textbooks (Function 1000) (FL_V93)				
I—Imputed	1	#	1	#
M—Missing	3,472	19.0	3,473	19.0
N—Not applicable	1,032	5.6	4,505	24.6
R—As reported by the state	13,792	75.4	18,297	100.0
Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)				
A—Edited or suppressed by the analyst	965	5.3	965	5.3
I—Imputed	1,482	8.1	2,447	13.4
M—Missing	1,832	10.0	4,279	23.4
N—Not applicable	1,032	5.6	5,311	29.0
R—As reported by the state	12,986	71.0	18,297	100.0
Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)				
A—Edited or suppressed by the analyst	554	3.0	554	3.0
M—Missing	1,650	9.0	2,204	12.0
N—Not applicable	1,032	5.6	3,236	17.7
R—As reported by the state	15,061	82.3	18,297	100.0
Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)				
A—Edited or suppressed by the analyst	758	4.1	758	4.1
I—Imputed	1	#	759	4.1
M—Missing	1,123	6.1	1,882	10.3
N—Not applicable	1,032	5.6	2,914	15.9
R—As reported by the state	15,383	84.1	18,297	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2011—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)				
A—Edited or suppressed by the analyst	841	4.6	841	4.6
I—Imputed	1,002	5.5	1,843	10.1
M—Missing	1,820	9.9	3,663	20.0
N—Not applicable	1,032	5.6	4,695	25.7
R—As reported by the state	13,602	74.3	18,297	100.0
Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)				
I—Imputed	6	#	6	#
M—Missing	5,070	27.7	5,076	27.7
N—Not applicable	1,072	5.9	6,148	33.6
R—As reported by the state	12,149	66.4	18,297	100.0
Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)				
I—Imputed	4	#	4	#
M—Missing	5,070	27.7	5,074	27.7
N—Not applicable	1,072	5.9	6,146	33.6
R—As reported by the state	12,151	66.4	18,297	100.0
Flag - Assets - Sinking Fund (FL_W01)				
A—Edited or suppressed by the analyst	531	2.9	531	2.9
I—Imputed	22	0.1	553	3.0
M—Missing	1,679	9.2	2,232	12.2
N—Not applicable	1,087	5.9	3,319	18.1
R—As reported by the state	14,978	81.9	18,297	100.0
Flag - Assets - Bond Fund (FL_W31)				
A—Edited or suppressed by the analyst	647	3.5	647	3.5
I—Imputed	29	0.2	676	3.7
M—Missing	1,476	8.1	2,152	11.8
N—Not applicable	1,087	5.9	3,239	17.7
R—As reported by the state	15,058	82.3	18,297	100.0
Flag - Assets - Other Funds (FL_W61)				
A—Edited or suppressed by the analyst	541	3.0	541	3.0
I—Imputed	599	3.3	1,140	6.2
M—Missing	1,218	6.7	2,358	12.9
N—Not applicable	1,087	5.9	3,445	18.8
R—As reported by the state	14,852	81.2	18,297	100.0
Flag - ARRA Rev - Title I (FL_HR1)				
A—Edited or suppressed by the analyst	45	0.2	45	0.2
I—Imputed	52	0.3	97	0.5
M—Missing	1,718	9.4	1,815	9.9
N—Not applicable	1,032	5.6	2,847	15.6
R—As reported by the state	15,450	84.4	18,297	100.0
Flag - Current Exp - ARRA (FL_HE1)				
A—Edited or suppressed by the analyst	30	0.2	30	0.2
I—Imputed	53	0.3	83	0.5
M—Missing	1,379	7.5	1,462	8.0
N—Not applicable	1,032	5.6	2,494	13.6
R—As reported by the state	15,803	86.4	18,297	100.0
Flag - Capital Outlay - ARRA (FL_HE2)				
A—Edited or suppressed by the analyst	22	0.1	22	0.1
I—Imputed	53	0.3	75	0.4
M—Missing	1,822	10.0	1,897	10.4
N—Not applicable	1,032	5.6	2,929	16.0
R—As reported by the state	15,368	84.0	18,297	100.0

Rounds to zero.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Number of districts with zero and positive values for revenues, by revenue source and state: Fiscal year 2011

State	Revenues							
	Total		Federal		State		Local	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	16,518	12	16,274	256	16,356	174	16,370	160
Alabama	132	0	132	0	132	0	132	0
Alaska	53	0	53	0	53	0	53	0
Arizona	610	0	569	41	605	5	586	24
Arkansas	271	0	271	0	271	0	271	0
California	1,070	0	1,042	28	1,049	21	1,068	2
Colorado	197	0	195	2	194	3	196	1
Connecticut	194	0	192	2	192	2	189	5
Delaware	40	0	38	2	38	2	40	0
District of Columbia	50	0	50	0		50	50	0
Florida	67	0	67	0	67	0	67	0
Georgia	197	0	197	0	197	0	197	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	141	0	140	1	141	0	140	1
Illinois	1,004	1	997	8	999	6	1,001	4
Indiana	383	0	378	5	381	2	383	0
Iowa	367	0	367	0	367	0	367	0
Kansas	286	0	286	0	286	0	286	0
Kentucky	174	0	174	0	174	0	174	0
Louisiana	117	0	116	1	117	0	117	0
Maine	246	1	213	34	228	19	242	5
Maryland	24	0	24	0	24	0	24	0
Massachusetts	329	0	329	0	328	1	329	0
Michigan	846	0	840	6	841	5	842	4
Minnesota	546	8	537	17	527	27	544	10
Mississippi	152	0	152	0	152	0	152	0
Missouri	557	1	557	1	557	1	557	1
Montana	440	0	439	1	440	0	440	0
Nebraska	267	0	266	1	267	0	267	0
Nevada	18	0	18	0	18	0	18	0
New Hampshire	174	0	169	5	174	0	174	0
New Jersey	673	0	662	11	672	1	672	1
New Mexico	110	0	110	0	110	0	109	1
New York	696	0	693	3	696	0	695	1
North Carolina	213	1	213	1	213	1	212	2
North Dakota	211	0	207	4	201	10	210	1
Ohio	1,055	0	1,041	14	1,053	2	999	56
Oklahoma	539	0	537	2	538	1	539	0
Oregon	217	0	216	1	216	1	217	0
Pennsylvania	744	0	734	10	738	6	744	0
Rhode Island	51	0	51	0	51	0	51	0
South Carolina	97	0	96	1	97	0	97	0
South Dakota	160	0	160	0	152	8	152	8
Tennessee	136	0	136	0	136	0	136	0
Texas	1,242	0	1,242	0	1,242	0	1,234	8
Utah	117	0	115	2	117	0	117	0
Vermont	328	0	279	49	328	0	303	25
Virginia	134	0	132	2	134	0	134	0
Washington	304	0	304	0	304	0	304	0
West Virginia	63	0	63	0	63	0	63	0
Wisconsin	427	0	426	1	427	0	427	0
Wyoming	48	0	48	0	48	0	48	0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-3. Number of districts with zero and positive values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2011

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	16,519	11	16,362	168	16,472	58	14,916	1,614
Alabama	132	0	132	0	132	0	132	0
Alaska	53	0	53	0	53	0	51	2
Arizona	610	0	609	1	610	0	364	246
Arkansas	271	0	271	0	271	0	260	11
California	1,069	1	1,050	20	1,068	2	978	92
Colorado	197	0	196	1	197	0	179	18
Connecticut	193	1	193	1	183	11	181	13
Delaware	40	0	40	0	40	0	34	6
District of Columbia	49	1	49	1	49	1	46	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	141	0	141	0	141	0	126	15
Illinois	1,005	0	993	12	1,002	3	887	118
Indiana	383	0	381	2	383	0	357	26
Iowa	367	0	367	0	367	0	360	7
Kansas	286	0	286	0	286	0	286	0
Kentucky	174	0	174	0	174	0	174	0
Louisiana	117	0	117	0	117	0	116	1
Maine	247	0	213	34	247	0	238	9
Maryland	24	0	24	0	24	0	24	0
Massachusetts	329	0	328	1	329	0	324	5
Michigan	846	0	845	1	846	0	740	106
Minnesota	554	0	541	13	541	13	470	84
Mississippi	152	0	152	0	152	0	152	0
Missouri	558	0	558	0	557	1	554	4
Montana	440	0	435	5	440	0	318	122
Nebraska	267	0	266	1	267	0	262	5
Nevada	18	0	18	0	18	0	18	0
New Hampshire	174	0	169	5	174	0	158	16
New Jersey	673	0	665	8	673	0	634	39
New Mexico	110	0	110	0	110	0	102	8
New York	695	1	694	2	695	1	671	25
North Carolina	214	0	214	0	214	0	182	32
North Dakota	211	0	210	1	211	0	172	39
Ohio	1,055	0	1,029	26	1,037	18	872	183
Oklahoma	539	0	539	0	539	0	532	7
Oregon	217	0	216	1	217	0	186	31
Pennsylvania	744	0	740	4	744	0	647	97
Rhode Island	51	0	51	0	51	0	46	5
South Carolina	97	0	97	0	97	0	89	8
South Dakota	160	0	160	0	159	1	152	8
Tennessee	136	0	136	0	136	0	135	1
Texas	1,242	0	1,241	1	1,242	0	1,194	48
Utah	117	0	117	0	117	0	94	23
Vermont	321	7	305	23	321	7	221	107
Virginia	134	0	132	2	134	0	132	2
Washington	304	0	304	0	304	0	288	16
West Virginia	63	0	63	0	63	0	57	6
Wisconsin	427	0	426	1	427	0	423	4
Wyoming	48	0	48	0	48	0	48	0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Number of districts with zero and positive values for expenditures and membership, by type of expenditure and state: Fiscal year 2011

State	Expenditures							
	Total		Non-elementary/secondary		Capital outlay		Membership (V33)	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	16,528	2	9,763	6,767	15,241	1,289	15,418	82
Alabama	132	0	132	0	132	0	131	0
Alaska	53	0	29	24	52	1	53	0
Arizona	610	0	265	345	484	126	597	0
Arkansas	271	0	249	22	269	2	256	0
California	1,070	0	636	434	936	134	1,009	0
Colorado	197	0	84	113	197	0	179	0
Connecticut	193	1	149	45	186	8	185	0
Delaware	40	0	18	22	37	3	38	0
District of Columbia	50	0	8	42	40	10	49	0
Florida	67	0	64	3	67	0	67	0
Georgia	197	0	66	131	190	7	181	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	141	0	38	103	134	7	139	0
Illinois	1,005	0	527	478	975	30	862	0
Indiana	383	0	295	88	381	2	353	0
Iowa	367	0	108	259	367	0	358	0
Kansas	286	0	63	223	286	0	286	0
Kentucky	174	0	170	4	174	0	174	0
Louisiana	117	0	70	47	103	14	117	0
Maine	247	0	126	121	182	65	184	7
Maryland	24	0	23	1	24	0	24	0
Massachusetts	329	0	146	183	323	6	327	0
Michigan	846	0	620	226	755	91	783	4
Minnesota	554	0	390	164	541	13	485	0
Mississippi	152	0	128	24	152	0	152	0
Missouri	558	0	522	36	537	21	558	0
Montana	440	0	196	244	330	110	417	0
Nebraska	267	0	42	225	265	2	250	9
Nevada	18	0	14	4	18	0	18	0
New Hampshire	174	0	52	122	161	13	173	0
New Jersey	673	0	445	228	629	44	557	0
New Mexico	110	0	31	79	110	0	110	0
New York	695	1	640	56	694	2	693	0
North Carolina	214	0	121	93	202	12	214	0
North Dakota	211	0	42	169	205	6	180	0
Ohio	1,055	0	598	457	915	140	947	49
Oklahoma	539	0	169	370	512	27	529	0
Oregon	217	0	127	90	191	26	196	8
Pennsylvania	744	0	606	138	732	12	640	0
Rhode Island	51	0	40	11	51	0	51	0
South Carolina	97	0	89	8	97	0	85	1
South Dakota	160	0	61	99	152	8	152	0
Tennessee	136	0	120	16	136	0	136	0
Texas	1,242	0	675	567	1,000	242	1,220	0
Utah	117	0	51	66	117	0	117	0
Vermont	328	0	43	285	280	48	238	0
Virginia	134	0	108	26	134	0	132	0
Washington	304	0	162	142	252	52	288	4
West Virginia	63	0	62	1	61	2	55	0
Wisconsin	427	0	316	111	424	3	424	0
Wyoming	48	0	26	22	48	0	48	0

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary 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 2011

State	Number of districts	Minimum	Maximum	Mean
Total	16,530	\$0	\$10,936,272,000	\$16,690,060
Alabama	132	1,276,000	158,081,000	17,682,129
Alaska	53	26,000	210,723,000	9,839,868
Arizona	610	0	278,927,000	6,884,761
Arkansas	271	1,000	154,709,000	6,374,646
California	1,070	0	2,148,323,000	21,701,921
Colorado	197	0	576,416,000	21,799,274
Connecticut	194	0	245,303,000	29,967,448
Delaware	40	133,000	99,105,000	14,616,625
District of Columbia	50	1,487,000	1,127,566,000	32,199,760
Florida	67	2,132,000	1,725,247,000	189,167,134
Georgia	197	109,000	775,415,000	41,982,244
Hawaii	1	63,280,000	63,280,000	63,280,000
Idaho	141	0	89,930,000	3,419,206
Illinois	1,005	0	2,510,008,000	17,226,403
Indiana	383	2,000	112,327,000	9,857,525
Iowa	367	121,000	161,650,000	8,076,371
Kansas	286	339,000	177,675,000	6,928,650
Kentucky	174	386,000	550,780,000	12,849,144
Louisiana	117	40,000	295,180,000	28,846,889
Maine	247	0	73,079,000	5,356,016
Maryland	24	12,237,000	1,855,119,000	278,318,208
Massachusetts	329	251,000	774,129,000	25,580,723
Michigan	846	0	237,594,000	8,330,826
Minnesota	554	0	222,943,000	6,854,969
Mississippi	152	709,000	90,429,000	9,465,855
Missouri	558	0	257,184,000	10,434,258
Montana	440	1,000	32,513,000	1,485,809
Nebraska	267	177,000	300,721,000	8,068,697
Nevada	18	1,088,000	1,734,372,000	131,156,389
New Hampshire	174	27,000	81,281,000	9,777,172
New Jersey	673	0	190,246,000	23,452,409
New Mexico	110	0	182,156,000	5,468,318
New York	696	0	10,936,272,000	42,496,950
North Carolina	214	0	550,195,000	23,373,383
North Dakota	211	0	64,178,000	2,330,664
Ohio	1,055	0	458,113,000	10,566,856
Oklahoma	539	8,000	217,825,000	3,944,393
Oregon	217	3,000	274,800,000	11,387,488
Pennsylvania	744	43,000	848,447,000	22,647,520
Rhode Island	51	85,000	130,672,000	23,973,176
South Carolina	97	778,000	338,310,000	35,022,753
South Dakota	160	0	113,305,000	4,128,863
Tennessee	136	489,000	475,691,000	25,379,353
Texas	1,242	0	1,280,666,000	19,057,813
Utah	117	2,000	163,006,000	13,631,248
Vermont	328	0	12,834,000	782,003
Virginia	134	2,004,000	1,775,821,000	58,782,590
Washington	304	1,000	302,645,000	12,433,576
West Virginia	63	453,000	108,434,000	16,470,794
Wisconsin	427	823,000	339,418,000	12,727,026
Wyoming	48	418,000	116,491,000	12,847,646

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary 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 2011

State	Number of districts	Minimum	Maximum	Mean
Total	16,530	\$0	\$8,594,973,000	\$16,198,573
Alabama	132	3,438,000	318,759,000	30,042,530
Alaska	53	466,000	407,204,000	26,720,057
Arizona	610	0	226,297,000	6,293,656
Arkansas	271	374,000	152,233,000	9,841,661
California	1,070	0	5,761,507,000	35,320,889
Colorado	197	0	334,813,000	17,985,827
Connecticut	194	0	296,160,000	16,777,098
Delaware	40	0	119,935,000	26,828,850
District of Columbia	50	0	0	0
Florida	67	2,703,000	1,069,929,000	135,359,985
Georgia	197	454,000	722,027,000	38,067,650
Hawaii	1	2,088,870,000	2,088,870,000	2,088,870,000
Idaho	141	107,000	164,419,000	9,729,000
Illinois	1,005	0	2,032,469,000	9,258,655
Indiana	383	0	338,008,000	19,539,950
Iowa	367	162,000	193,569,000	6,914,861
Kansas	286	404,000	326,792,000	10,297,815
Kentucky	174	936,000	453,116,000	21,288,080
Louisiana	117	186,000	206,617,000	29,099,624
Maine	247	0	39,046,000	4,233,951
Maryland	24	11,212,000	927,357,000	229,514,125
Massachusetts	329	0	340,687,000	17,578,237
Michigan	846	0	561,782,000	12,660,338
Minnesota	554	0	374,099,000	12,017,634
Mississippi	152	816,000	124,193,000	13,628,072
Missouri	558	0	68,968,000	5,310,387
Montana	440	7,000	43,290,000	1,622,468
Nebraska	267	209,000	188,449,000	4,318,640
Nevada	18	189,000	882,243,000	77,119,667
New Hampshire	174	31,000	82,583,000	6,097,764
New Jersey	673	0	826,802,000	14,147,590
New Mexico	110	722,000	686,011,000	21,733,045
New York	696	1,000	8,594,973,000	33,318,180
North Carolina	214	0	678,165,000	35,934,869
North Dakota	211	0	70,176,000	2,987,820
Ohio	1,055	0	502,290,000	9,962,513
Oklahoma	539	0	170,862,000	5,094,152
Oregon	217	0	226,956,000	12,869,871
Pennsylvania	744	0	1,411,582,000	12,512,587
Rhode Island	51	419,000	223,963,000	16,278,824
South Carolina	97	21,000	325,636,000	35,141,433
South Dakota	160	0	59,277,000	2,341,550
Tennessee	136	1,579,000	461,795,000	29,084,382
Texas	1,242	116,000	532,511,000	16,666,233
Utah	117	252,000	243,842,000	18,904,872
Vermont	328	15,000	51,985,000	4,084,890
Virginia	134	1,566,000	459,742,000	39,934,157
Washington	304	291,000	307,730,000	22,231,924
West Virginia	63	762,000	175,083,000	30,598,825
Wisconsin	427	33,000	706,087,000	12,241,110
Wyoming	48	691,000	156,966,000	18,312,063

† Not applicable.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary 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 2011

State	Number of districts	Minimum	Maximum	Mean
Total	16,530	\$0	\$3,120,314,000	\$4,533,803
Alabama	132	1,018,000	110,840,000	8,159,621
Alaska	53	50,000	114,561,000	7,927,396
Arizona	610	0	105,472,000	2,242,039
Arkansas	271	38,000	56,111,000	3,080,018
California	1,070	0	1,535,645,000	9,341,780
Colorado	197	0	161,894,000	4,974,132
Connecticut	194	0	76,597,000	4,121,268
Delaware	40	0	32,952,000	5,062,525
District of Columbia	50	88,000	155,505,000	4,544,680
Florida	67	2,418,000	663,341,000	70,304,119
Georgia	197	451,000	165,617,000	11,510,721
Hawaii	1	347,363,000	347,363,000	347,363,000
Idaho	141	0	25,517,000	2,123,078
Illinois	1,005	0	1,118,967,000	2,881,118
Indiana	383	0	75,821,000	2,767,042
Iowa	367	89,000	58,496,000	1,625,853
Kansas	286	75,000	98,180,000	2,140,210
Kentucky	174	235,000	201,021,000	6,693,609
Louisiana	117	0	125,960,000	13,422,162
Maine	247	0	16,982,000	1,171,441
Maryland	24	4,114,000	279,303,000	52,331,833
Massachusetts	329	20,000	151,199,000	3,639,462
Michigan	846	0	451,471,000	3,164,395
Minnesota	554	0	85,582,000	1,600,395
Mississippi	152	358,000	71,656,000	6,621,480
Missouri	558	0	90,079,000	2,489,896
Montana	440	0	14,844,000	601,350
Nebraska	267	0	130,856,000	2,142,206
Nevada	18	635,000	311,131,000	24,882,667
New Hampshire	174	0	26,230,000	1,061,885
New Jersey	673	0	91,883,000	1,961,398
New Mexico	110	65,000	138,297,000	5,835,682
New York	696	0	3,120,314,000	7,366,990
North Carolina	214	0	179,719,000	9,748,963
North Dakota	211	0	15,952,000	885,517
Ohio	1,055	0	189,496,000	2,618,058
Oklahoma	539	0	89,428,000	1,800,699
Oregon	217	0	93,813,000	3,910,770
Pennsylvania	744	0	636,770,000	4,663,001
Rhode Island	51	58,000	79,999,000	4,794,706
South Carolina	97	0	82,614,000	10,842,052
South Dakota	160	18,000	30,610,000	1,639,969
Tennessee	136	240,000	232,924,000	9,359,007
Texas	1,242	1,000	408,408,000	6,449,036
Utah	117	0	68,178,000	4,440,573
Vermont	328	0	7,292,000	327,058
Virginia	134	0	136,207,000	10,651,500
Washington	304	1,000	68,850,000	4,498,780
West Virginia	63	540,000	52,038,000	8,099,302
Wisconsin	427	0	265,333,000	2,348,733
Wyoming	48	170,000	21,521,000	3,228,229

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary 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 2011

State	Number of districts	Minimum	Maximum	Mean
Total	16,530	\$0	\$22,651,559,000	\$37,422,436
Alabama	132	5,732,000	587,680,000	55,884,280
Alaska	53	626,000	732,488,000	44,487,321
Arizona	610	5,000	610,696,000	15,420,456
Arkansas	271	559,000	363,053,000	19,296,325
California	1,070	2,000	9,445,475,000	66,364,590
Colorado	197	682,000	976,213,000	44,759,234
Connecticut	194	5,000	464,719,000	50,865,814
Delaware	40	133,000	251,992,000	46,508,000
District of Columbia	50	1,575,000	1,283,071,000	36,744,440
Florida	67	10,682,000	3,458,517,000	394,831,239
Georgia	197	2,274,000	1,663,059,000	91,560,614
Hawaii	1	2,499,513,000	2,499,513,000	2,499,513,000
Idaho	141	112,000	239,636,000	15,271,284
Illinois	1,005	0	5,661,444,000	29,366,176
Indiana	383	77,000	526,156,000	32,164,517
Iowa	367	1,144,000	413,715,000	16,617,084
Kansas	286	1,142,000	586,367,000	19,366,675
Kentucky	174	1,604,000	1,204,917,000	40,830,833
Louisiana	117	1,095,000	576,039,000	71,368,675
Maine	247	0	113,859,000	10,761,409
Maryland	24	33,253,000	2,687,215,000	560,164,167
Massachusetts	329	393,000	1,250,911,000	46,798,422
Michigan	846	111,000	1,250,847,000	24,155,559
Minnesota	554	0	644,152,000	20,472,998
Mississippi	152	2,005,000	282,490,000	29,715,408
Missouri	558	0	391,750,000	18,234,541
Montana	440	9,000	90,647,000	3,709,627
Nebraska	267	1,708,000	620,026,000	14,529,543
Nevada	18	2,809,000	2,927,746,000	233,158,722
New Hampshire	174	58,000	182,967,000	16,936,822
New Jersey	673	1,000	1,037,754,000	39,561,397
New Mexico	110	975,000	1,006,464,000	33,037,045
New York	696	1,000	22,651,559,000	83,182,119
North Carolina	214	0	1,378,746,000	69,057,215
North Dakota	211	65,000	150,306,000	6,204,000
Ohio	1,055	40,000	980,035,000	23,147,427
Oklahoma	539	183,000	478,115,000	10,839,245
Oregon	217	75,000	526,515,000	28,168,129
Pennsylvania	744	59,000	2,896,799,000	39,823,109
Rhode Island	51	824,000	434,634,000	45,046,706
South Carolina	97	938,000	701,103,000	81,006,237
South Dakota	160	18,000	203,192,000	8,110,381
Tennessee	136	2,703,000	1,170,410,000	63,822,743
Texas	1,242	533,000	2,221,585,000	42,173,082
Utah	117	321,000	474,236,000	36,976,692
Vermont	328	15,000	66,899,000	5,193,951
Virginia	134	4,134,000	2,371,770,000	109,368,246
Washington	304	338,000	679,225,000	39,164,280
West Virginia	63	2,764,000	335,555,000	55,168,921
Wisconsin	427	1,381,000	1,310,838,000	27,316,869
Wyoming	48	3,135,000	215,651,000	34,387,938

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary 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 2011

State	Number of districts	Minimum	Maximum	Mean
Total	16,530	\$0	\$15,059,427,000	\$19,148,099
Alabama	132	2,763,000	301,287,000	29,103,576
Alaska	53	305,000	401,296,000	22,925,698
Arizona	610	0	288,930,000	7,313,461
Arkansas	271	284,000	177,104,000	9,527,686
California	1,070	0	4,449,643,000	32,003,617
Colorado	197	0	439,041,000	21,457,751
Connecticut	194	0	227,358,000	26,752,711
Delaware	40	34,000	171,355,000	25,323,550
District of Columbia	50	0	389,945,000	11,975,020
Florida	67	5,764,000	2,019,762,000	213,197,373
Georgia	197	0	911,244,000	48,777,599
Hawaii	1	1,253,534,000	1,253,534,000	1,253,534,000
Idaho	141	66,000	128,065,000	8,095,574
Illinois	1,005	0	2,964,985,000	14,406,166
Indiana	383	0	251,854,000	14,890,836
Iowa	367	254,000	217,701,000	8,163,463
Kansas	286	680,000	289,087,000	9,922,462
Kentucky	174	785,000	567,979,000	21,057,460
Louisiana	117	155,000	314,164,000	37,030,051
Maine	247	0	63,114,000	5,571,425
Maryland	24	18,564,000	1,411,717,000	300,229,792
Massachusetts	329	0	610,977,000	24,074,973
Michigan	846	0	557,814,000	11,426,253
Minnesota	554	0	371,445,000	10,579,249
Mississippi	152	967,000	146,433,000	14,724,770
Missouri	558	193,000	258,969,000	9,351,640
Montana	440	0	59,755,000	2,052,182
Nebraska	267	0	346,350,000	7,872,446
Nevada	18	875,000	1,546,484,000	121,955,500
New Hampshire	174	0	113,691,000	9,063,914
New Jersey	673	0	417,340,000	19,532,302
New Mexico	110	467,000	496,047,000	16,059,600
New York	696	0	15,059,427,000	51,233,523
North Carolina	214	371,000	725,438,000	36,249,290
North Dakota	211	0	77,362,000	3,132,436
Ohio	1,055	0	370,327,000	10,466,653
Oklahoma	539	1,000	183,888,000	5,271,173
Oregon	217	0	295,482,000	14,507,811
Pennsylvania	744	0	1,109,832,000	19,229,159
Rhode Island	51	248,000	201,372,000	24,215,804
South Carolina	97	580,000	307,285,000	37,785,557
South Dakota	160	18,000	110,111,000	4,126,794
Tennessee	136	999,000	649,810,000	36,376,213
Texas	1,242	0	1,110,302,000	20,749,267
Utah	117	242,000	278,661,000	19,577,453
Vermont	328	0	39,919,000	2,583,994
Virginia	134	0	1,334,626,000	58,633,246
Washington	304	129,000	315,395,000	19,760,474
West Virginia	63	354,000	207,415,000	31,911,222
Wisconsin	427	0	665,915,000	14,375,649
Wyoming	48	1,667,000	117,629,000	17,203,813

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary 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 2011

State	Number of districts	Minimum	Maximum	Mean
Total	16,530	\$0	\$4,189,546,000	\$11,059,717
Alabama	132	2,427,000	204,846,000	17,393,250
Alaska	53	393,000	292,129,000	17,142,774
Arizona	610	4,000	214,720,000	5,460,790
Arkansas	271	210,000	124,403,000	6,177,446
California	1,070	0	2,454,553,000	18,953,773
Colorado	197	167,000	372,151,000	14,365,223
Connecticut	194	0	154,506,000	14,815,711
Delaware	40	80,000	77,727,000	13,407,050
District of Columbia	50	0	389,526,000	13,413,780
Florida	67	4,489,000	984,540,000	120,561,090
Georgia	197	877,000	488,595,000	25,423,863
Hawaii	1	786,284,000	786,284,000	786,284,000
Idaho	141	37,000	70,685,000	4,469,546
Illinois	1,005	0	1,679,809,000	9,226,950
Indiana	383	42,000	187,540,000	9,448,175
Iowa	367	202,000	102,116,000	4,464,439
Kansas	286	354,000	205,048,000	5,352,077
Kentucky	174	562,000	453,494,000	12,865,667
Louisiana	117	289,000	198,351,000	23,127,393
Maine	247	1,000	36,070,000	3,546,955
Maryland	24	12,746,000	730,904,000	172,935,292
Massachusetts	329	104,000	421,449,000	13,931,872
Michigan	846	17,000	453,916,000	7,664,457
Minnesota	554	0	138,080,000	4,764,493
Mississippi	152	48,000	95,992,000	9,165,862
Missouri	558	0	151,206,000	5,508,939
Montana	440	7,000	31,045,000	1,228,493
Nebraska	267	401,000	159,535,000	3,565,213
Nevada	18	1,387,000	962,036,000	77,355,778
New Hampshire	174	13,000	43,142,000	4,916,529
New Jersey	673	24,000	369,717,000	13,032,186
New Mexico	110	359,000	297,112,000	10,374,509
New York	696	0	4,189,546,000	20,842,631
North Carolina	214	172,000	358,612,000	18,427,579
North Dakota	211	13,000	37,807,000	1,706,720
Ohio	1,055	0	334,980,000	7,538,074
Oklahoma	539	77,000	142,036,000	3,374,009
Oregon	217	10,000	199,140,000	9,545,175
Pennsylvania	744	27,000	744,410,000	11,227,086
Rhode Island	51	435,000	153,086,000	15,142,039
South Carolina	97	376,000	193,010,000	25,151,794
South Dakota	160	0	56,469,000	2,441,594
Tennessee	136	709,000	360,911,000	19,376,596
Texas	1,242	88,000	616,036,000	11,929,156
Utah	117	70,000	117,309,000	9,330,051
Vermont	328	0	21,097,000	1,574,195
Virginia	134	740,000	762,582,000	34,347,507
Washington	304	52,000	200,901,000	11,273,954
West Virginia	63	1,431,000	106,628,000	18,416,063
Wisconsin	427	233,000	443,289,000	8,591,984
Wyoming	48	951,000	70,825,000	11,007,333

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary 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 2011

State	Number of districts	Minimum	Maximum	Mean
Total	16,530	\$0	\$429,018,000	\$1,285,100
Alabama	132	427,000	36,446,000	3,370,568
Alaska	53	0	17,040,000	1,290,868
Arizona	610	0	25,306,000	597,890
Arkansas	271	0	12,977,000	882,723
California	1,070	0	313,059,000	2,112,528
Colorado	197	0	34,747,000	1,428,289
Connecticut	194	0	17,336,000	1,563,113
Delaware	40	0	8,689,000	1,663,850
District of Columbia	50	0	37,109,000	1,140,980
Florida	67	542,000	142,426,000	15,920,627
Georgia	197	0	83,211,000	4,302,640
Hawaii	1	116,183,000	116,183,000	116,183,000
Idaho	141	0	9,091,000	680,830
Illinois	1,005	0	194,917,000	770,433
Indiana	383	0	20,656,000	1,167,684
Iowa	367	0	12,474,000	559,240
Kansas	286	44,000	19,857,000	754,748
Kentucky	174	66,000	48,075,000	2,079,770
Louisiana	117	0	26,297,000	3,436,564
Maine	247	0	3,716,000	473,749
Maryland	24	1,390,000	78,393,000	19,252,917
Massachusetts	329	0	42,397,000	1,187,590
Michigan	846	0	31,447,000	682,533
Minnesota	554	0	23,107,000	734,787
Mississippi	152	125,000	19,211,000	1,693,783
Missouri	558	0	13,433,000	666,909
Montana	440	0	5,414,000	143,114
Nebraska	267	0	23,221,000	630,483
Nevada	18	35,000	88,700,000	6,928,333
New Hampshire	174	0	5,406,000	404,034
New Jersey	673	0	25,211,000	1,145,681
New Mexico	110	0	33,313,000	1,248,391
New York	696	0	429,018,000	1,492,382
North Carolina	214	0	56,315,000	2,966,593
North Dakota	211	0	8,350,000	370,659
Ohio	1,055	0	26,168,000	642,942
Oklahoma	539	0	24,640,000	634,301
Oregon	217	0	15,651,000	916,401
Pennsylvania	744	0	80,162,000	1,185,270
Rhode Island	51	0	13,660,000	1,027,176
South Carolina	97	0	40,236,000	3,618,505
South Dakota	160	0	8,741,000	343,888
Tennessee	136	0	51,609,000	2,906,721
Texas	1,242	0	108,544,000	1,768,297
Utah	117	0	30,786,000	1,862,359
Vermont	328	0	2,461,000	124,463
Virginia	134	0	83,664,000	3,766,515
Washington	304	0	16,162,000	1,500,016
West Virginia	63	0	18,935,000	2,724,111
Wisconsin	427	0	43,600,000	862,628
Wyoming	48	116,000	6,045,000	900,083

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary 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 for elementary/secondary education, by state: Fiscal year 2011

State	Number of districts	Minimum	Maximum	Mean
Total	16,530	\$0	\$19,677,991,000	\$31,492,915
Alabama	132	5,882,000	542,579,000	49,867,394
Alaska	53	698,000	710,465,000	41,359,340
Arizona	610	4,000	490,380,000	13,372,141
Arkansas	271	514,000	314,484,000	16,587,856
California	1,070	0	7,217,255,000	53,069,918
Colorado	197	179,000	820,062,000	37,251,264
Connecticut	194	0	385,188,000	43,131,536
Delaware	40	114,000	256,384,000	40,394,450
District of Columbia	50	0	816,580,000	26,529,780
Florida	67	10,795,000	3,146,728,000	349,679,090
Georgia	197	2,209,000	1,483,050,000	78,504,102
Hawaii	1	2,156,001,000	2,156,001,000	2,156,001,000
Idaho	141	103,000	206,301,000	13,245,950
Illinois	1,005	11,000	4,839,711,000	24,403,549
Indiana	383	53,000	460,050,000	25,506,695
Iowa	367	572,000	332,291,000	13,187,142
Kansas	286	1,078,000	513,992,000	16,029,287
Kentucky	174	1,413,000	1,069,548,000	36,002,897
Louisiana	117	533,000	538,812,000	63,594,009
Maine	247	1,000	102,463,000	9,592,130
Maryland	24	32,700,000	2,221,014,000	492,418,000
Massachusetts	329	157,000	1,074,823,000	39,194,435
Michigan	846	46,000	1,043,177,000	19,773,243
Minnesota	554	2,000	528,803,000	16,078,529
Mississippi	152	2,194,000	261,636,000	25,584,414
Missouri	558	453,000	368,299,000	15,527,487
Montana	440	7,000	90,813,000	3,423,789
Nebraska	267	1,524,000	529,106,000	12,068,142
Nevada	18	2,334,000	2,597,220,000	206,239,611
New Hampshire	174	15,000	160,320,000	14,384,477
New Jersey	673	24,000	812,268,000	33,710,168
New Mexico	110	901,000	826,472,000	27,682,500
New York	696	0	19,677,991,000	73,568,536
North Carolina	214	623,000	1,112,138,000	57,643,463
North Dakota	211	66,000	123,519,000	5,209,815
Ohio	1,055	32,000	726,788,000	18,647,669
Oklahoma	539	205,000	349,578,000	9,279,482
Oregon	217	10,000	510,273,000	24,969,387
Pennsylvania	744	27,000	1,934,404,000	31,641,515
Rhode Island	51	683,000	368,118,000	40,385,020
South Carolina	97	959,000	540,531,000	66,555,856
South Dakota	160	18,000	175,321,000	6,912,275
Tennessee	136	2,714,000	1,062,330,000	58,659,529
Texas	1,242	285,000	1,834,882,000	34,446,721
Utah	117	405,000	421,152,000	30,769,863
Vermont	328	0	63,477,000	4,282,652
Virginia	134	740,000	2,180,872,000	96,747,269
Washington	304	181,000	532,458,000	32,534,444
West Virginia	63	2,087,000	332,978,000	53,051,397
Wisconsin	427	233,000	1,152,804,000	23,830,260
Wyoming	48	2,757,000	194,499,000	29,111,229

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary 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 2011

State	Number of districts	Minimum	Maximum	Mean
Total	16,530	\$0	\$2,271,668,000	\$3,205,332
Alabama	132	35,000	87,307,000	4,274,114
Alaska	53	0	34,207,000	3,398,811
Arizona	610	0	44,370,000	1,305,003
Arkansas	271	0	50,055,000	2,243,402
California	1,070	0	1,364,022,000	6,107,955
Colorado	197	1,000	157,422,000	4,243,883
Connecticut	194	0	61,505,000	2,748,392
Delaware	40	0	22,019,000	4,602,350
District of Columbia	50	0	326,332,000	7,832,460
Florida	67	264,000	265,442,000	33,090,582
Georgia	197	0	177,036,000	6,946,208
Hawaii	1	85,476,000	85,476,000	85,476,000
Idaho	141	0	15,128,000	602,844
Illinois	1,005	0	568,233,000	1,875,598
Indiana	383	0	57,250,000	2,300,655
Iowa	367	3,000	52,481,000	2,347,033
Kansas	286	2,000	185,327,000	2,978,241
Kentucky	174	13,000	77,789,000	4,214,695
Louisiana	117	0	71,755,000	6,946,735
Maine	247	0	18,527,000	667,810
Maryland	24	406,000	197,061,000	41,243,292
Massachusetts	329	0	56,845,000	2,483,976
Michigan	846	0	255,458,000	1,577,288
Minnesota	554	0	125,012,000	1,945,792
Mississippi	152	9,000	47,009,000	2,427,013
Missouri	558	0	43,622,000	1,535,774
Montana	440	0	12,784,000	235,745
Nebraska	267	0	52,900,000	1,309,674
Nevada	18	161,000	202,283,000	18,015,944
New Hampshire	174	0	37,695,000	1,185,293
New Jersey	673	0	39,798,000	1,382,914
New Mexico	110	11,000	175,474,000	5,650,036
New York	696	0	2,271,668,000	6,689,599
North Carolina	214	0	123,825,000	4,946,402
North Dakota	211	0	24,021,000	592,261
Ohio	1,055	0	122,296,000	2,385,535
Oklahoma	539	0	83,098,000	947,330
Oregon	217	0	78,712,000	2,128,935
Pennsylvania	744	0	203,291,000	3,050,823
Rhode Island	51	5,000	15,349,000	940,647
South Carolina	97	14,000	142,676,000	10,502,773
South Dakota	160	0	25,930,000	1,247,725
Tennessee	136	65,000	100,911,000	4,861,728
Texas	1,242	0	437,620,000	5,278,752
Utah	117	1,000	97,622,000	5,926,991
Vermont	328	0	12,080,000	194,549
Virginia	134	5,000	205,249,000	8,022,888
Washington	304	0	133,743,000	4,826,757
West Virginia	63	0	41,002,000	4,273,683
Wisconsin	427	0	23,835,000	1,269,129
Wyoming	48	273,000	23,594,000	4,883,500

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary 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 2011

State	Number of districts	Minimum	Maximum	Mean
Total	16,530	\$0	\$180,469,000	\$376,797
Alabama	132	38,000	9,844,000	865,341
Alaska	53	0	1,682,000	162,887
Arizona	610	0	1,103,000	46,970
Arkansas	271	0	52,789,000	1,627,613
California	1,070	0	171,307,000	1,146,988
Colorado	197	0	31,382,000	296,777
Connecticut	194	0	4,751,000	205,088
Delaware	40	0	8,945,000	632,725
District of Columbia	50	0	19,023,000	747,500
Florida	67	0	119,627,000	8,514,269
Georgia	197	0	4,525,000	136,995
Hawaii	1	17,627,000	17,627,000	17,627,000
Idaho	141	0	1,387,000	28,383
Illinois	1,005	0	65,391,000	147,845
Indiana	383	0	5,566,000	167,885
Iowa	367	0	4,700,000	68,109
Kansas	286	0	507,000	16,206
Kentucky	174	0	9,165,000	374,190
Louisiana	117	0	3,637,000	173,641
Maine	247	0	2,946,000	114,146
Maryland	24	0	6,692,000	845,250
Massachusetts	329	0	5,431,000	167,948
Michigan	846	0	10,693,000	392,657
Minnesota	554	0	24,638,000	752,944
Mississippi	152	0	2,630,000	110,447
Missouri	558	0	12,844,000	306,735
Montana	440	0	1,283,000	21,723
Nebraska	267	0	880,000	10,386
Nevada	18	0	15,855,000	1,410,722
New Hampshire	174	0	1,359,000	40,701
New Jersey	673	0	14,364,000	225,385
New Mexico	110	0	1,194,000	33,536
New York	696	0	180,469,000	552,655
North Carolina	214	0	14,790,000	322,963
North Dakota	211	0	3,099,000	38,592
Ohio	1,055	0	15,463,000	263,093
Oklahoma	539	0	4,518,000	48,369
Oregon	217	0	3,235,000	120,018
Pennsylvania	744	0	114,883,000	468,907
Rhode Island	51	0	7,176,000	851,157
South Carolina	97	0	6,578,000	394,928
South Dakota	160	0	953,000	29,594
Tennessee	136	0	21,987,000	620,640
Texas	1,242	0	16,356,000	272,221
Utah	117	0	15,455,000	887,453
Vermont	328	0	4,109,000	40,622
Virginia	134	0	20,165,000	556,545
Washington	304	0	7,521,000	191,520
West Virginia	63	0	9,374,000	638,841
Wisconsin	427	0	22,870,000	259,977
Wyoming	48	0	3,076,000	184,208

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary 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 2011

State	Number of districts	Minimum	Maximum	Mean
Total	16,530	\$0	\$23,884,430,000	\$37,325,551
Alabama	132	6,064,000	581,480,000	56,149,758
Alaska	53	719,000	768,723,000	46,036,151
Arizona	610	4,000	547,057,000	15,717,166
Arkansas	271	519,000	386,146,000	21,110,616
California	1,070	10,000	9,337,246,000	65,340,337
Colorado	197	671,000	1,101,773,000	44,386,558
Connecticut	194	0	471,360,000	49,202,624
Delaware	40	114,000	292,123,000	47,672,300
District of Columbia	50	1,665,000	1,297,175,000	38,173,760
Florida	67	11,695,000	3,611,956,000	402,864,866
Georgia	197	2,209,000	1,622,360,000	87,497,746
Hawaii	1	2,259,104,000	2,259,104,000	2,259,104,000
Idaho	141	103,000	220,261,000	14,314,567
Illinois	1,005	71,000	5,723,310,000	28,388,494
Indiana	383	140,000	565,152,000	29,598,392
Iowa	367	896,000	404,544,000	16,504,888
Kansas	286	1,146,000	723,975,000	19,797,713
Kentucky	174	1,537,000	1,174,757,000	41,688,724
Louisiana	117	533,000	624,259,000	72,921,060
Maine	247	1,000	112,790,000	11,085,773
Maryland	24	33,202,000	2,496,790,000	551,987,375
Massachusetts	329	387,000	1,225,600,000	46,054,559
Michigan	846	95,000	1,441,082,000	23,099,863
Minnesota	554	2,000	610,394,000	19,921,588
Mississippi	152	2,257,000	319,241,000	28,590,678
Missouri	558	609,000	388,078,000	18,060,679
Montana	440	9,000	93,897,000	3,765,125
Nebraska	267	1,608,000	561,788,000	13,769,011
Nevada	18	2,507,000	3,022,858,000	239,361,500
New Hampshire	174	60,000	173,696,000	17,248,529
New Jersey	673	69,000	1,055,182,000	38,767,282
New Mexico	110	1,037,000	1,021,767,000	33,991,027
New York	696	0	23,884,430,000	85,616,068
North Carolina	214	705,000	1,336,964,000	66,092,220
North Dakota	211	103,000	152,286,000	6,219,081
Ohio	1,055	32,000	916,172,000	22,872,119
Oklahoma	539	205,000	444,830,000	10,488,705
Oregon	217	106,000	554,184,000	29,113,525
Pennsylvania	744	147,000	3,142,979,000	40,274,633
Rhode Island	51	734,000	421,683,000	45,918,176
South Carolina	97	973,000	655,980,000	82,962,608
South Dakota	160	18,000	196,951,000	8,441,356
Tennessee	136	2,945,000	1,187,591,000	65,892,963
Texas	1,242	332,000	2,296,500,000	43,371,225
Utah	117	408,000	536,028,000	38,734,530
Vermont	328	8,000	79,356,000	5,301,470
Virginia	134	3,998,000	2,470,926,000	109,521,007
Washington	304	181,000	680,031,000	39,238,184
West Virginia	63	2,722,000	364,009,000	58,255,857
Wisconsin	427	1,379,000	1,298,621,000	26,793,251
Wyoming	48	3,037,000	213,359,000	34,517,708

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary 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 2011

Variable	Label	Number of districts	Minimum	Maximum	Mean
V33	Fall Membership	16,097	0	995,336	3,063
MEMBERSCH	Fall Membership - School Universe	16,586	0	995,028	2,964
TOTALREV	Total Revenue	16,530	0	22,651,559,000	37,422,436
TFEDREV	Total Federal Revenue	16,530	0	3,120,314,000	4,533,803
C14	Fed Rev - Thru State - Title I	16,530	0	1,140,596,000	1,035,314
C15	Fed Rev - Thru State - Children With Disabilities - IDEA	16,530	0	464,415,000	845,492
C16	Fed Rev - Thru State - Math, Science, and Professional Development	16,530	0	54,204,000	110,547
C17	Fed Rev - Thru State - Safe and Drug Free Schools	16,530	0	8,714,000	10,783
C19	Fed Rev - Thru State - Vocational and Tech Education	16,530	0	15,655,000	36,757
B11	Fed Rev - Thru State - Bilingual Education	16,530	0	34,836,000	22,521
C20	Fed Rev - Thru State - Other	16,530	0	315,818,000	1,262,907
C25	Fed Rev - Thru State - Child Nutrition Act	16,530	0	334,291,000	754,928
C36	Fed Rev - Nonspecified	16,530	0	1,083,411,000	188,975
B10	Fed Rev - Direct - Impact Aid	16,530	0	62,767,000	69,682
B12	Fed Rev - Direct - Indian Education	16,530	0	3,600,000	6,285
B13	Fed Rev - Direct - Other	16,530	0	210,282,000	189,613
TSTREV	Total State Revenue	16,530	0	8,594,973,000	16,198,573
C01	State Rev - General Formula Assistance	16,530	0	5,789,753,000	11,306,303
C04	State Rev - Staff Improvement Programs	16,530	0	153,575,000	191,656
C05	State Rev - Special Education Programs	16,530	0	1,447,467,000	1,020,979
C06	State Rev - Compensatory and Basic Skills Programs	16,530	0	292,875,000	281,320
C07	State Rev - Bilingual Education Programs	16,530	0	74,816,000	44,293
C08	State Rev - Gifted and Talented Programs	16,530	0	83,805,000	29,252
C09	State Rev - Vocational Education Programs	16,530	0	17,260,000	51,814
C10	State Rev - School Lunch Programs	16,530	0	36,223,000	31,020
C11	State Rev - Capital Outlay and Debt Services Programs	16,530	0	768,709,000	454,045
C12	State Rev - Transportation Programs	16,530	0	75,852,000	230,549
C13	State Rev - Other Programs	16,530	0	1,644,283,000	1,664,641
C35	State Rev - Nonspecified	16,530	0	284,484,000	123,919
C38	State Rev On Behalf - Employee Benefits	16,530	0	163,711,000	724,034
C39	State Rev On Behalf - Not Employee Benefits	16,530	0	40,301,000	44,750
TLOCREV	Total Local Revenue	16,530	0	10,936,272,000	16,690,060
T02	Local Rev - Parent Government Contributions (Dependent School Systems)	1,168	0	9,688,978,000	40,226,719
T06	Local Rev - Property Taxes	12,718	0	1,936,655,000	13,381,666
T09	Local Rev - General Sales Taxes	12,696	0	173,459,000	338,145
T15	Local Rev - Public Utility Taxes	12,696	0	20,792,000	29,882
T40	Local Rev - Individual and Corporate Income Taxes	12,696	0	116,762,000	146,997
T99	Local Rev - All Other Taxes	12,696	0	60,821,000	118,369
D11	Local Rev - From Other School Systems	16,530	0	215,698,000	685,789
D23	Local Rev - From Cities and Counties	16,530	0	396,950,000	437,023
A07	Local Rev - Tuition Fees From Pupils and Parents	16,530	0	18,289,000	67,843
A08	Local Rev - Transportation Fees From Pupils and Parents	16,530	0	15,059,000	6,963
A09	Local Rev - School Lunch	16,530	0	46,411,000	389,027
A11	Local Rev - Textbook Sales and Rentals	16,530	0	3,539,000	12,320
A13	Local Rev - District Activity Receipts	16,530	0	83,604,000	228,426
A15	Local Rev - Student Fees, Nonspecified	16,530	0	15,210,000	8,045
A20	Local Rev - Other Sales and Services	16,530	0	58,000,000	105,683
A40	Local Rev - Rents and Royalties	16,530	0	18,542,000	47,839
U11	Local Rev - Sale of Property	16,530	0	15,798,000	17,612
U22	Local Rev - Interest Earnings	16,530	0	81,378,000	91,526
U30	Local Rev - Fines and Forfeits	16,530	0	20,245,000	21,481
U50	Local Rev - Private Contributions	16,530	0	43,922,000	55,092
U97	Local Rev - Miscellaneous	16,530	0	1,148,828,000	657,104
C24	NCES Local Revenue, Census State Revenue	16,530	0	760,183,000	233,702
TOTALEXP	Total Expenditures	16,530	0	23,884,430,000	37,325,551
TCURELSC	Total Current Exp For Elsec Education	16,530	0	19,677,991,000	31,492,915
TCURINST	Total Current Exp - Instruction	16,530	0	15,059,427,000	19,148,099
E13	Current Exp - Instruction	16,530	0	15,059,427,000	19,148,099
V91	Payments to Private Schools	16,530	0	1,160,941,000	226,316
V92	Payments to Public Charter Schools	16,530	0	571,424,000	148,712
TCURSSVC	Total Current Exp - Support Services	16,530	0	4,189,546,000	11,059,717
E17	Current Exp - Support Services - Pupils	16,530	0	336,387,000	1,754,951
E07	Current Exp - Support Services - Instructional Staff	16,530	0	456,366,000	1,489,362
E08	Current Exp - Support Services - General Administration	16,530	0	129,183,000	615,098

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 2011—Continued

Variable	Label	Number of			
		districts	Minimum	Maximum	Mean
E09	Current Exp - Support Services - School Administration	16,530	0	491,635,000	1,721,646
V40	Current Exp - Support Services - Operation and Maintenance of Plant	16,530	0	1,780,710,000	3,004,008
V45	Current Exp - Support Services - Student Transportation	16,530	0	1,046,431,000	1,381,386
V90	Current Exp - Support Services - Business/Central/Other	16,530	0	581,446,000	1,093,234
V85	Current Exp - Support Services Nonspecified	16,530	0	536,000	32
TCUROTH	Total Current Expenditures - Other Elsec	16,530	0	429,018,000	1,285,100
E11	Current Exp - Food Services	16,530	0	429,018,000	1,209,239
V60	Current Exp - Enterprise Operations	16,530	0	32,613,000	68,222
V65	Current Exp - Other Elsec	16,530	0	15,561,000	7,640
TNONESE	Total Non-Elsec Expenditures	16,530	0	180,469,000	376,797
V70	Non-Elsec Exp - Community Services	16,530	0	114,197,000	215,731
V75	Non-Elsec Exp - Adult Education	16,530	0	156,280,000	113,210
V80	Non-Elsec Exp - Other	16,530	0	51,575,000	47,857
TCAPOUT	Total Capital Outlay Expenditures	16,530	0	2,271,668,000	3,205,332
F12	Capital Outlay - Construction	16,530	0	2,147,652,000	2,514,153
G15	Capital Outlay - Land and Existing Structures	16,530	0	91,748,000	176,268
K09	Capital Outlay - Instructional Equipment	16,530	0	54,604,000	135,772
K10	Capital Outlay - Other Equipment	16,530	0	96,807,000	355,946
K11	Capital Outlay - Nonspecified Equipment	16,530	0	7,638,000	23,192
L12	Payments to State Governments	16,530	0	123,775,000	88,008
M12	Payments to Local Governments	16,530	0	49,060,000	15,926
Q11	Payments to Other School Systems	16,530	0	743,304,000	689,040
I86	Interest On Debt	16,530	0	584,481,000	1,082,505
Z32	Total Salaries	16,530	0	9,931,110,000	18,867,696
Z33	Salaries - Instruction	16,530	0	8,292,176,000	12,779,855
Z35	Teacher Salaries - Regular Education Programs	16,530	0	3,660,181,000	6,777,190
Z36	Teacher Salaries - Special Education Programs	16,530	0	1,765,770,000	1,555,121
Z37	Teacher Salaries - Vocational Education Programs	16,530	0	576,244,000	264,317
Z38	Teacher Salaries - Other Educational Programs	16,530	0	87,505,000	380,918
V11	Salaries - Support Services - Pupils	16,530	0	244,308,000	1,160,988
V13	Salaries - Support Services - Instructional Staff	16,530	0	305,468,000	867,689
V15	Salaries - Support Services - General Administration	16,530	0	73,952,000	261,651
V17	Salaries - Support Services - School Administration	16,530	0	326,694,000	1,211,099
V21	Salaries - Support Services - Operation and Maintenance of Plant	16,530	0	687,458,000	1,056,448
V23	Salaries - Support Services - Student Transportation	16,530	0	68,159,000	457,745
V37	Salaries - Support Services - Business/Central/Other	16,530	0	245,331,000	490,862
V29	Salaries - Food Service	16,530	0	213,785,000	394,727
Z34	Total Employee Benefits	16,530	0	5,592,995,000	6,809,502
V10	Empl Benefits - Instruction	16,530	0	4,895,785,000	4,537,587
V12	Empl Benefits - Support Services - Pupils	16,530	0	75,847,000	384,946
V14	Empl Benefits - Support Services - Instructional Staff	16,530	0	99,577,000	295,339
V16	Empl Benefits - Support Services - General Administration	16,530	0	25,829,000	105,017
V18	Empl Benefits - Support Services - School Administration	16,530	0	153,558,000	420,191
V22	Empl Benefits - Support Services - Operation and Maintenance of Plant	16,530	0	364,024,000	435,574
V24	Empl Benefits - Support Services - Student Transportation	16,530	0	35,230,000	190,174
V38	Empl Benefits - Support Services - Business/Central/Other	16,530	0	129,908,000	209,368
V30	Empl Benefits - Food Services	16,530	0	69,535,000	151,287
V32	Empl Benefits - Enterprise Operations	16,530	0	4,448,000	5,359
V93	Textbooks (Function 1000)	16,530	0	107,524,000	145,219
_19H	Long Term Debt - Outstanding at Beginning of Fiscal Year	16,530	0	12,642,529,000	23,620,155
_21F	Long Term Debt - Issued During Fiscal Year	16,530	0	2,401,636,000	2,710,880
_31F	Long Term Debt - Retired During Fiscal Year	16,530	0	1,245,816,000	2,101,365
_41F	Long Term Debt - Outstanding at End of Fiscal Year	16,530	0	13,800,256,000	24,173,420
_61V	Short Term Debt - Outstanding at Beginning of Fiscal Year	16,530	0	230,000,000	485,435
_66V	Short Term Debt - Outstanding at End of Fiscal Year	16,530	0	675,965,000	526,366
W01	Assets - Sinking Fund	16,475	0	805,792,000	981,028

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 2011—Continued

Variable	Label	Number of			
		districts	Minimum	Maximum	Mean
W31	Assets - Bond Fund	16,475	0	2,973,849,000	2,928,279
W61	Assets - Other Funds	16,475	0	1,673,002,000	7,215,153
HR1	ARRA Rev - Title I	16,201	0	388,447,000	261,928
HE1	Current Exp - ARRA	15,606	0	1,024,663,000	1,256,958
HE2	Capital Outlay - ARRA	16,091	0	63,021,000	68,851

NOTE: This table excludes school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey. The "Number of districts" column in this table is the count of school districts where the specified F-33 variable was not missing, nonapplicable, or suppressed. (Missing, nonapplicable, and suppressed variables were excluded from the minimum, maximum, and mean calculations in this table.)

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Preliminary Version 1a.

Appendix E—Survey Form

	RETURN BY FAX TO EFSS Branch at 866-394-0138	FORM F-33 (12-14-2011)	U.S. DEPARTMENT OF COMMERCE Economics and Statistics Administration U.S. CENSUS BUREAU 2011 ANNUAL SURVEY OF SCHOOL SYSTEM FINANCES
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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, 2009.

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

Part I REVENUE – Continued	Amount Omit cents
Section A – FROM LOCAL SOURCES – Continued	U22
17. Interest earnings (1510)	
18. Fines and forfeits	U30
19. Private contributions (1920)	U50
20. Miscellaneous other local revenue (1980, 1990)	U97
Section B – FROM STATE SOURCES (3100, 3200, 3800)	C01
1. General formula assistance	
2. Staff improvement programs	C04
3. Special education programs	C05
4. Compensatory and basic skills attainment programs	C06
5. Bilingual education programs	C07
6. Gifted and talented programs	C08
7. Vocational education programs	C09
8. School lunch programs	C10
9. Capital outlay and debt service programs	C11
10. Transportation programs	C12
11. All other revenues from state sources	C13
Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C14
1. Title I	
2. Children with disabilities – IDEA	C15
3. Math, science, and teacher quality	C16
4. Safe and drug-free schools	C17
5. Vocational and technical education	C19
6. Child nutrition act – exclude commodities	C25
7. Bilingual education	B11
8. All other federal aid through the state	C20
Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	B10
1. Impact aid (Public Law 81–815 and Public Law 81–874)	
2. Indian education	B12
3. All other direct federal aid	B13

CONTINUE WITH PART II ON PAGE 3 

Part II CURRENT OPERATION EXPENDITURE			
Section A - ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS - PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object series 100) (1)	Employee benefits only (Object series 200, except 240) (2)	TOTAL (ALL current operation objects) (3)
	1. Instruction (1000)	Z33	V10
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E08
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, operation and maintenance of plant (2600)	V21	V22	V40
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500 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 (object 566)			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 (programs 400, 900)			Z38
21. Textbooks (function 1000, object 640)			V93
Part III CAPITAL OUTLAY EXPENDITURES			Amount Omit cents
1. Construction (object 450)			F12
2. Land and existing structures (objects 710, 720, 740)			G15

CONTINUE WITH PART III ON PAGE 4 

Part III CAPITAL OUTLAY EXPENDITURES - Continued		Amount Omit cents	
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)			
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C38	
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)			
Section B - SHORT TERM - Term of one year or less			
1. Outstanding at beginning of fiscal year		61V	
2. Outstanding at end of fiscal year		66V	
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP - October 2010			Membership
Enter the count of pupils enrolled on the school day closest to October 1, 2010			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	

Part X ARRA FUNDS (Exhibits of selected items reported in Sections I-C, II-A, II-B, and III)		
1. ARRA revenues – Title I	HR1	
2. ARRA expenditures – Current operation expenditures for elementary-secondary education programs (objects 100–600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200)	HE1	
3. ARRA expenditures – Capital outlay expenditures (objects 700, 710, 720, 730 and 740 for functions 1000, 2000, 3100, and 3200, and ALL objects for function 4000)	HE2	

Remarks – Please use this space for any explanation that may be essential in understanding your reported data. If additional space is required, please attach a separate sheet.

BASIC INSTRUCTIONS AND SUGGESTIONS

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

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

- | | |
|----------------------------------|-----------------------------------|
| 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 Educational Finance and Special Statistics Branch of the U.S. Census Bureau at 1-800-622-6193 or govsec@uscensus.gov.

Part I – REVENUE

Section A – FROM LOCAL SOURCES

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

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

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

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

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

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

Section B – FROM STATE SOURCES

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

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

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

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

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

Lines 5-10. Enter state revenues for the type of program indicated. Include career 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 (College and Career Ready Students) 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 the No Child Left Behind Act of 2001 (NCLB).

Line 5. 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 6. 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 7. 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).

Line 8. Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the 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 Part D of IDEA, Head Start, Magnet Schools, and Gifted and Talented.

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

Part II – CURRENT OPERATION EXPENDITURE

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

Exclude from Part II	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, line 3
Payments to the state, cities, counties, or special districts	Part IV, lines 4 and 5
Debt service payments	Part IV, line 6 and Part VI, Section, A line 3
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, 2009.

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, and child care centers.

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

Line 14. Other. All other nonelementary-secondary programs such as any post-secondary programs for adults.

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 (object 566). 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 (programs 400, 900) 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, 2010

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2010 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 Educational Finance and Special Statistics Branch of the 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, Lines 9 (tuition), 10 (transportation), 11 (textbook sales), 12 (school food service sales), or 13 (district activities). An example would be total student fees not broken down into these separate categories.

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

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

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

Line 5. Federal revenue, nonspecified. Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 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 definitions for Part II-A, lines 2 through 8.

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

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

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

Part X – ARRA FUNDS (Exhibits of Selected Items Reported in Sections I-C, II-A, II-B, and III)

For these three items, report amounts specifically from Public Law 111-5, the American Recovery and Reinvestment Act of 2009 (ARRA). These amounts should also be included with the associated items reported in I-C, II-A, II-B, and III.

Line 1. Enter ARRA revenues received for Title I (see detailed instructions at I-C, line 1).

Line 2. Enter ARRA expenditures made for current operation of elementary-secondary education programs (see detailed instructions at II-A and II-B), reporting only objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200.

Line 3. Enter ARRA expenditures made for capital outlays (see detailed instructions at III), reporting only objects 700, 710, 720, 730, and 740 for functions 1000, 2000, 3100, 3200, and ALL objects for function 4000.