

Documentation for the NCES Common Core of
Data School District Finance Survey (F-33), School
Year 2016–17 (Fiscal Year 2017)

Provisional File Version 1a

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Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2016–17 (Fiscal Year 2017)

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I. Introduction to the NCES School District Finance Survey (F-33), School Year 2016–17 (Fiscal Year 2017) Provisional File Version 1a

This documentation is for the provisional version 1a data file of the School District Finance Survey (F-33)¹ for school year (SY) 2016-17, fiscal year 2017 (FY 17) conducted by the National Center for Education Statistics (NCES). It contains a brief description of the data collection in conjunction with information required to understand and access the data file. The School District Finance Survey consists of data submitted annually to NCES by state education agencies (SEAs) in the 50 states and the District of Columbia. The survey provides finance data for all local education agencies (LEAs) that provide free public elementary and secondary (prekindergarten through grade 12) education in the United States. The School District Finance Survey data file does not include national and state totals.²

The finance data described in this documentation are from the F-33 survey, a component of the Common Core of Data (CCD). The CCD is the primary NCES database on public elementary and secondary education in the United States. The other five surveys in the CCD are the Public Elementary/Secondary School Universe Survey, the Local Education Agency Universe Survey, the State Nonfiscal Survey of Public Elementary/Secondary Education, the National Public Education Financial Survey (NPEFS), and the School-Level Finance Survey (SLFS). The principal users of CCD fiscal data are the federal government; the education research community; state and local government officials (including school boards and LEA administrators); and the general public.

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

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

² 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.

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

meet the Census Bureau’s definition of a government entity (U.S. Census Bureau 2019, pp. 1-2).⁴

- ***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.⁵ Some tax revenues that NCES categorizes as state are categorized as local by the Census Bureau. (For example, the variable Local Revenue/Census Bureau State Revenue (C24)⁶ records items is classified as local tax revenues by NCES, but as state tax revenues by the Census Bureau).

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

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

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

The FY 17 School District Finance Survey data file contains 18,680 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.

⁴ 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.

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

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

The remainder of this documentation includes a user’s guide and five appendixes. The user’s guide contains information on the methodology of this survey, including certain conditions that are unique to the data file for the FY 17 survey cycle and information about changes to the survey that may be important to any data user planning longitudinal analyses.

The five appendixes are as follows:

- **Appendix A—Record Layout and Descriptions of Data Items** gives the variable names and labels of the data items discussed throughout the documentation, as well as their location in the data file for the FY 17 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 17 and how those anomalies relate to this data release.
- **Appendix D—Value Distribution and Field Frequencies** provides the frequency and distribution of data items across local education agencies.
- **Appendix E—Survey Form** includes a facsimile of the data collection instrument.

II. User’s Guide

A. Methodology

The F-33 survey collects finance data from the entire universe of LEAs in each of the 50 states and the District of Columbia. In late January or early February of each year, the Census Bureau distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs and submit data to the Census Bureau usually between March 15th of the year that the collection opens, and October 31st of the following year. However, there is no official deadline for reporting data on the F-33 survey. The FY 17 F-33 collection opened on January 31, 2018 and closed on January 9, 2019. 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 17 collection, the following states submitted data in their own formats: Alabama, California, Indiana, Kentucky, Louisiana, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New York, North Carolina, Oregon, South Carolina, Tennessee, and Utah. Idaho sent revenue data in the F-33 survey format and expenditure data in their own state format. All other states reported data in the F-33 survey format. Survey analysts monitor data quality by comparing the school district finance data to other CCD survey data and performing internal and longitudinal consistency checks.

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

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

B. Accounting and Collection Methods

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

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

Data Editing

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

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

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

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

Imputations

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

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

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

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

Crosswalk Procedures

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

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

Fiscal Years

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

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

Transfer Items

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

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

Special Exhibit Items

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

- Expenditures for teacher salaries are defined as base salaries paid to certified teachers and certified substitute teachers. Expenditures for teacher salaries are reported in four educational program areas: Regular (Z35), Special (Z36), Vocational (Z37), and Other (Z38). The broader instructional salaries data item (Z33) includes both expenditures for teacher salaries by program area and salaries for instructional assistants and aides. Textbook expenditures for instructional purposes (V93) are also reported as an exhibit item.
- Payments to Private Schools (V91) and Payments to Charter Schools (V92) are special exhibit items used to identify LEA expenditures for private schools and charter schools outside of the LEA. V91 and V92 do not represent total private school and charter school expenditures. Prior to FY 09, V91 and V92 expenditures were included in Current Expenditures—Instruction (E13 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 2017

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)

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, "School District Finance Survey (F-33)," fiscal year 2017, Provisional Version 1a.

Data Item Flags

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

The data item flags are as follows:

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

Missing, Nonapplicable, and Suppressed Data

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

In the School District Finance Survey data files, the original source for the student membership count (V33) is the SY 2016-17 LEA Universe Survey. The Census Bureau and NCES may edit student membership counts from the LEA Universe Survey if the state reports revised membership information for the F-33 survey. States generally report nonfiscal October 1st membership information for the LEA Universe Survey in the spring of the school year (e.g., report SY 2016-17 membership data in the spring of 2017). The timing of the F-33 collection is about one year after the LEA Universe Survey collection. Even though the membership data have the same reference date and definition, V33 values may not match student membership values from the LEA Universe Survey for some LEAs. In the F-33 data files, CCD identifies suppressed membership data by reporting the membership as “-3” and the membership flag as a value of “A.” NCES suppresses V33 values in cases where reported LEA finances do not reflect the number of students the LEA is financially responsible for (as reported in the LEA Universe Survey). For example, special education and vocational LEAs may have suppressed membership values in the F-33 files if these LEAs report finance data associated with services provided to students that the LEAs are not financially responsible for.

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

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

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

Nonsampling Error

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

The universe for the F-33 survey includes all public elementary and secondary LEAs in the 50 states and the District of Columbia. All 51 state-level respondents reported F-33 data for FY 17. There are 18,680 LEAs on the FY 17 School District Finance Survey file. Finance data were reported for 18,117, or 97.0 percent, of these LEAs. Most of the LEAs that did not report finance data for the FY 17 survey are either charter school districts or other nontraditional LEAs (e.g., education service agencies), which states often do not subject to the same financial reporting requirements as regular school districts.

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

Reference Sources for Data Definitions

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

- *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015) can be accessed online at <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>. This publication contains standard account codes, classification criteria, and definitions for reporting school system financial information, providing a system by which fiscal data can be reported in a comprehensive and uniform manner.
- *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2005) can be purchased from the Government Finance Officers Association.
- *Government Finance and Employment Classification Manual* (U.S. Census Bureau 2006) can be accessed online at http://www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf.
- 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)⁷ 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 School District Finance Survey 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 2016-17 for the FY 17 F-33 file). If survey staff cannot match the LEAs to the LEA universe file for the corresponding school year, they attempt to match the LEAs to prior and subsequent year universe files. Matching to prior and subsequent year universe files allows for closed and future LEAs to be reported on the School District Finance Survey file under valid LEAIDs. Closed LEAs can still have financial activity after they close, but they are included on the School District Finance Survey 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 17 dummy LEAIDs on the FY 17 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.

⁷ 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.

The CCD Agency Nonfiscal File Match variable (CCDNF) indicates whether a record on the School District Finance Survey file matches a record on the LEA universe file. A value of “1” indicates that the record on the School District Finance Survey file matches a record on the LEA universe file; a value of “0” indicates that the record on the School District Finance Survey file does not match any records on the SY 2016-17 LEA universe file. The School District Finance Survey staff attempt to match every LEA there is data for, regardless of membership, even if the membership is reported as zero.

There are 26 LEAs on the FY 17 School District Finance Survey file that do not appear on the SY 2016-17 LEA Universe Survey file (see table 2). (These LEAs are also identified on the F-33 file by having a CCDNF value equal to “0.”). All 26 of these LEAs have been confirmed as school systems by the reporting SEAs and the Census Bureau. (These are generally education service agencies and nonoperating LEAs that were not reported by SEA respondents for the CCD LEA Universe Survey.)

Table 2. LEAs on the F-33 file that do not appear on the school year 2016-17 LEA Universe Survey file, by state and LEAID:
Fiscal year 2017

State	LEAID	LEA name on the F-33 file
Connecticut	09D0001	COMMITTEE FOR SHARED SERVICES
	09D0002	PROJECT OCEANOLOGY
Indiana	18D0003	IGNITE ACHIEVEMENT ACADEMY
	18D0004	EXCEL CENTER-HAMMOND
Kansas	20D0001	SMOKY HILL-CENTRAL KANSAS EDUCATION SERVICE CENTER
	20D0002	TECHNOLOGY EXCELLENCE IN EDUCATION NETWORK
	20D0003	CENTRAL KANSAS EDUCATIONAL SERVICES AND STAFF DEVELOPMENT AS
Louisiana	2200142	SHREVEPORT CHARTER SCHOOL INC.
Minnesota	2700265	REGIONAL MANAGEMENT INFORMATION CENTER 5
	2700266	REGIONAL MANAGEMENT INFORMATION CENTER 4
	2700267	REGIONAL MANAGEMENT INFORMATION CENTER 3
	2700268	REGIONAL MANAGEMENT INFORMATION CENTER 2
	2700269	REGIONAL MANAGEMENT INFORMATION CENTER 1
	2700270	REGIONAL MANAGEMENT INFORMATION CENTER 7
New York	36D0001	SOUTH MOUNTAIN-HICKORY COMMON SCHOOL DIST
Ohio	39D0003	MIDWEST REGIONAL EDUCATIONAL SERVICE CENTER
Pennsylvania	4200002	LANCASTER COUNTY ACADEMY
Virginia	5101230	FAIRFAX CITY SCHOOLS
West Virginia	54D0001	REGIONAL EDUCATION SERVICE AGENCY 1
	54D0002	REGIONAL EDUCATION SERVICE AGENCY 2
	54D0003	REGIONAL EDUCATION SERVICE AGENCY 3
	54D0004	REGIONAL EDUCATION SERVICE AGENCY 4
	54D0005	REGIONAL EDUCATION SERVICE AGENCY 5
	54D0006	REGIONAL EDUCATION SERVICE AGENCY 6
	54D0007	REGIONAL EDUCATION SERVICE AGENCY 7
	54D0008	REGIONAL EDUCATION SERVICE AGENCY 8

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 2017, Provisional Version 1a; "Local Education Agency Universe Survey," school year 2016-17, Final Version 2a.

In most NCES research and publications, only those School District Finance Survey records matching the LEA universe file (CCDNF equal to “1” on the F-33 data file) and having student

counts greater than zero are used in analyses. For more information on the LEAID code, please see the file documentation for the CCD school universe and LEA universe surveys, available at <https://nces.ed.gov/ccd/pubagency.asp>.

CENSUSID

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

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

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

Table 3. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2017

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 2017, 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 School District Finance Survey file allow records to be identified with specific geographic areas:

- **FIPST** is the two-digit ANSI state code. Each record on the School District Finance Survey file contains an ANSI state code based on the Federal Information Processing Series (FIPS). Table 4 presents ANSI state codes by state name and state abbreviation.
- **CONUM** is the five-digit ANSI county number. It consists of a two-digit ANSI state code and a three-digit county identification number. County numbers for each state can be found at <https://www.census.gov/geographies/reference-files/2017/demo/popest/2017-fips.html>.
- **CBSA** is the Core-Based Statistical Area code. CBSA refers collectively to metropolitan and micropolitan statistical areas. Each metropolitan statistical area must have at least one urbanized area of 50,000 or more inhabitants. Each micropolitan statistical area must have at least one urban cluster of at least 10,000 but less than 50,000 population.⁸

⁸ For additional information about CBSA and CSA definitions, see <https://www.census.gov/programs-surveys/geography/about/glossary.html>.

- **CSA** is the Combined Statistical Area code. A CSA consists of two or more adjacent CBSAs.

For the CCD collections, ANSI state codes (FIPST) are assigned to LEAs based on the state or jurisdiction responsible for administration of the LEA, which is not necessarily the state or jurisdiction where the LEA is physically located (Geverdt 2018). Examples of this situation include states that operate LEAs in a neighboring state and charter school LEA operators/administrators based in one state that operate charter schools in one or more states other than the state in which they are based. Additionally, ANSI county codes (CONUM) are assigned to LEAs based on the physical location of the LEA’s administrative offices; therefore, the two-digit ANSI state code within the CONUM may differ from FIPST in cases where the LEA’s administrative offices are physically located outside the reporting state.⁹

Table 4. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2017

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).

⁹ For additional information on FIPST state code and CONUM county physical location discrepancies, see section 5.4 (pages 4-5) of the CCD geographic file documentation, “Education Demographic and Geographic Estimates (EDGE) Geocodes: Public Schools and Local Education Agencies” (Geverdt 2018).

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;
- 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.

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.

The agency charter (AGCHRT) code is used to identify districts with charter schools. As of FY 17, the AGCHRT code is derived from the CHARTER_TEXT charter school indicator variable in the CCD School Universe file.¹¹ The valid AGCHRT codes are as follows:

- 1 = All associated schools are charter schools;
- 2 = Some but not all associated schools are charters schools;
- 3 = No associated schools are charter schools; and
- N = Not applicable or code could not be determined (assigned to school systems in the F-33 file, such as ESAs, that do not operate schools, as well as to districts that are not in the CCD LEA universe files).

CCDNF

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

CENFILE

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

GSLO and GSHI

Agency Low Grade Offered (GSLO) and Agency High Grade Offered (GSHI) comprise the grade span for the LEA. The GSLO variable indicates the lowest grade offered; the GSHI variable indicates the highest grade offered. The source of the GSLO and GSHI variables is the SY 2016-17 CCD LEA Universe Survey, Final Version 2a file.

As of FY 15, the GSLO and GSHI variables have additional possible values of “13” and “AE” to reflect that data for grade 13 and adult education are now included in the CCD.¹² Grade 13 is used to “designate high school students who are enrolled in programs where they can earn college credit in an extended high school environment, or CTE [career/technical] students in a high school program that continues beyond grade 12” (U.S. Department of Education 2017). Corresponding enrollment counts for grade 13 students are also included in the V33 and MEMBERSCH student membership counts reported on the F-33 data file.

Although adult education is not part of public elementary/secondary education, “AE” is also now treated by the CCD as another grade level for LEAs that provide primarily adult education. Adult

¹¹ Prior to FY 17, the source of the AGCHRT code was the CCD LEA Universe file. The AGCHRT code was removed from the CCD LEA Universe Survey after the SY 2015-16 (FY 16) collection.

¹² For additional information on grade 13 and the adult education grade level “AE,” see the ED Facts technical guide, “C052 – Membership File Specifications – V13.2 (SY 2016-17)” (U.S. Department of Education 2017).

education students, however, are not included in the V33 and MEMBERSCH student membership counts reported on the F-33 data file.

D. Weights

The School District Finance Survey file includes a WEIGHT variable. For FY 91, FY 93, and FY 94 the F-33 survey was a sample survey, and the WEIGHT variable was used to create weighted estimates for these data releases. For FY 90, FY 92, and FY 95 through FY 17 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 survey, including a major expansion of the survey form beginning with the FY 92 collection, have been implemented over the life cycle of the survey. Data users interested in conducting longitudinal analysis should consult prior file documentation (Berry and Cohen 2005) for a summary of historical changes. The most recent changes to the survey are summarized below. File documentation from previous years can be found at <https://nces.ed.gov/ccd/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 that 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 if reported LEA finances did not reflect the student membership count for the LEA. (See section II. B for additional information on student membership suppression.)

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

Local Revenue Items

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

Missing Data

Starting in FY 07, “-1” was used in the data file to represent missing values in student membership count (V33). There are 108 LEAs with missing membership values in the FY 17 F-33 data file.

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

Payments to Private Schools and Charter Schools

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

ARRA Data

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

Title V, Part A Federal Revenue

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

CCD School Universe Student Membership

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

Per CCD student membership collection specifications, SEAs report a student’s membership for the CCD School Universe survey based on the school the student attends but report a student’s membership for the CCD LEA Universe survey based on the LEA that is financially responsible for the student.¹³ 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. The MEMBERSCH variables does not include imputations for missing or suppressed data.

Data Item Flags

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

Utilities and Technology-Related Expenditure Data

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

¹³ Students should be reported, for U.S. Department of Education 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 (U.S. Department of Education 2017).

Current Expenditures by Fund Type

In FY 16, two data items were added to the survey form to report current expenditures by source of revenue. They are Current Expenditures – State and Local Funds (CE1) and Current Expenditures – Federal Funds (CE2). The break-out of current expenditures by revenue source funds is intended to be consistent with school finance reporting requirements for state and local education agencies that were implemented under the Every Student Succeeds Act (ESSA).¹⁴

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 17 releases are as follows:

- Sdf17_1a.sas7bdat (SAS dataset)
- Sdf17_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, “17” stands for FY 17, “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.¹⁵ For SY 2016-17 (FY 17), the “1a” file is the first provisional file release.

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

The data source for the web table report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 17* is the FY 17 provisional data file. This report provides users with an opportunity to access provisional School District Finance Survey data that have been reviewed and edited.

Provisional data are released in an effort to provide earlier access to the data. Revisions submitted after the provisional data file has been finalized will be incorporated in the final data

¹⁴ Elementary Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA) 20 U.S.C. §6311(h)(1)(C)(x) and (h)(2)(C) (2015). Under this law, state and local education agencies receiving Title I, Part A funds will be required to report current expenditures disaggregated by (1) Federal funds and (2) state and local funds.

¹⁵ Letters “b” through “z” are used for internal version control.

file for each fiscal year. Final School District Finance Survey data files will be released at approximately the same time as the release of provisional data for the following fiscal year (e.g., the final FY 17 data file is scheduled to be released next year at approximately the same time as the provisional FY 18 data file).

Guidelines for Using the Flat ASCII Data File

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

G. State Notes

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

H. Survey Form

The F-33 survey form contains items that do not appear in the data file. They are referred to as “Special Processing Items” and are used in processing F-33 data. These items are listed in Part IX of the survey form and include T07, J13, J17, J07, J08, J09, J40, J45, J90, J10, J12, J11, B23, J14, J95, J96, J97, J98, and J99. Appendix E provides this form, which can be viewed and printed using Adobe Reader.

References

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Appendix A—Record Layout and Descriptions of Data Items

Appendix A—Record Layout and Descriptions of Data Items

File name = Sdf17_1a.sas7bdat, Fiscal year 2017

Number of variables = 260

Number of observations = 18,680

Release: Provisional 1a, March 2020

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 = Some but not all associated schools are charter schools 3 = No associated schools are charter schools N = Not applicable or code could not be determined
YEAR	12	Character	YEAR OF DATA
CCDNF	13	Character	COMMON CORE OF DATA (CCD) AGENCY NONFISCAL FILE MATCH 0 = Does not match CCD Local Education Agency Universe file 1 = Matches CCD Local Education Agency Universe file
CENFILE	14	Character	CENSUS BUREAU FISCAL FILE MATCH 0 = Does not match Census Bureau fiscal file 1 = Matches Census Bureau fiscal file
GSLO	15	Character	AGENCY LOW GRADE OFFERED
GSHI	16	Character	AGENCY HIGH GRADE OFFERED
V33	17	Numeric	FALL MEMBERSHIP
MEMBERSCH	18	Numeric	FALL MEMBERSHIP - SCHOOL UNIVERSE
TOTALREV	19	Numeric	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
TFEDREV	20	Numeric	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 + C17 + C19 + B11 + C20 + C25 + C36 + B10 + B12 + B13)
C14	21	Numeric	FEDERAL REVENUE - THRU STATE TITLE I

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
C15	22	Numeric	FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
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	47	Numeric	STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
TLOCREV	48	Numeric	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + A40 + U11 + U22 + U30 + U50 + U97 + C24)
T02	49	Numeric	LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
T06	50	Numeric	LOCAL REVENUE - PROPERTY TAXES
T09	51	Numeric	LOCAL REVENUE - GENERAL SALES TAXES
T15	52	Numeric	LOCAL REVENUE - PUBLIC UTILITY TAXES
T40	53	Numeric	LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
T99	54	Numeric	LOCAL REVENUE - ALL OTHER TAXES
D11	55	Numeric	LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
D23	56	Numeric	LOCAL REVENUE - FROM CITIES AND COUNTIES
A07	57	Numeric	LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
A08	58	Numeric	LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
A09	59	Numeric	LOCAL REVENUE - SCHOOL LUNCH
A11	60	Numeric	LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
A13	61	Numeric	LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
A15	62	Numeric	LOCAL REVENUE - STUDENTS FEES, NONSPECIFIED
A20	63	Numeric	LOCAL REVENUE - OTHER SALES AND SERVICES
A40	64	Numeric	LOCAL REVENUE - RENTS AND ROYALTIES
U11	65	Numeric	LOCAL REVENUE - SALE OF PROPERTY
U22	66	Numeric	LOCAL REVENUE - INTEREST EARNINGS
U30	67	Numeric	LOCAL REVENUE - FINES AND FORFEITS
U50	68	Numeric	LOCAL REVENUE - PRIVATE CONTRIBUTIONS
U97	69	Numeric	LOCAL REVENUE - MISCELLANEOUS
C24	70	Numeric	NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
TOTALEXP	71	Numeric	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86 + 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 ELEMENTARY/SECONDARY
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 - NONSPECIFIED EQUIPMENT
L12	100	Numeric	PAYMENTS TO STATE GOVERNMENTS
M12	101	Numeric	PAYMENTS TO LOCAL GOVERNMENTS
Q11	102	Numeric	PAYMENTS TO OTHER SCHOOL SYSTEMS
I86	103	Numeric	INTEREST ON DEBT
Z32	104	Numeric	TOTAL SALARIES
Z33	105	Numeric	SALARIES - INSTRUCTION
Z35	106	Numeric	TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
Z36	107	Numeric	TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
Z37	108	Numeric	TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
Z38	109	Numeric	TEACHER SALARIES - OTHER EDUCATION PROGRAMS
V11	110	Numeric	SALARIES - SUPPORT SERVICES - PUPILS
V13	111	Numeric	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V15	112	Numeric	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
V17	113	Numeric	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V21	114	Numeric	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V23	115	Numeric	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V37	116	Numeric	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V29	117	Numeric	SALARIES - FOOD SERVICES
Z34	118	Numeric	TOTAL EMPLOYEE BENEFITS
V10	119	Numeric	EMPLOYEE BENEFITS - INSTRUCTION
V12	120	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
V14	121	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V16	122	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
V18	123	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V22	124	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V24	125	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
V38	126	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V30	127	Numeric	EMPLOYEE BENEFITS - FOOD SERVICES
V32	128	Numeric	EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS

Appendix A—Record Layout and Descriptions of Data Items

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
V95	139	Numeric	UTILITIES AND ENERGY SERVICES
V02	140	Numeric	TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
K14	141	Numeric	TECHNOLOGY-RELATED EQUIPMENT
CE1	142	Numeric	CURRENT EXPENDITURES - STATE AND LOCAL FUNDS
CE2	143	Numeric	CURRENT EXPENDITURES - FEDERAL FUNDS
WEIGHT	144	Numeric	WEIGHT
FL_V33	145	Character	FLAG - FALL MEMBERSHIP
FL_MEMBERSCH	146	Character	FLAG - FALL MEMBERSHIP - SCHOOL UNIVERSE
FL_C14	147	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE I
FL_C15	148	Character	FLAG - FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
FL_C16	149	Character	FLAG - FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
FL_C17	150	Character	FLAG - FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
FL_C19	151	Character	FLAG - FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
FL_B11	152	Character	FLAG - FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
FL_C20	153	Character	FLAG - FEDERAL REVENUE - THRU STATE - OTHER
FL_C25	154	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
FL_C36	155	Character	FLAG - FEDERAL REVENUE - UNSPECIFIED
FL_B10	156	Character	FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID
FL_B12	157	Character	FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
FL_B13	158	Character	FLAG - FEDERAL REVENUE - DIRECT - OTHER
FL_C01	159	Character	FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE
FL_C04	160	Character	FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
FL_C05	161	Character	FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS
FL_C06	162	Character	FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	163	Character	FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
FL_C08	164	Character	FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS
FL_C09	165	Character	FLAG - STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
FL_C10	166	Character	FLAG - STATE REVENUE - SCHOOL LUNCH PROGRAMS
FL_C11	167	Character	FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	168	Character	FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_C13	169	Character	FLAG - STATE REVENUE - OTHER PROGRAMS
FL_C35	170	Character	FLAG - STATE REVENUE - NONSPECIFIED
FL_C38	171	Character	FLAG - STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
FL_C39	172	Character	FLAG - STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
FL_T02	173	Character	FLAG - LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
FL_T06	174	Character	FLAG - LOCAL REVENUE - PROPERTY TAXES
FL_T09	175	Character	FLAG - LOCAL REVENUE - GENERAL SALES TAXES
FL_T15	176	Character	FLAG - LOCAL REVENUE - PUBLIC UTILITY TAXES
FL_T40	177	Character	FLAG - LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
FL_T99	178	Character	FLAG - LOCAL REVENUE - ALL OTHER TAXES
FL_D11	179	Character	FLAG - LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
FL_D23	180	Character	FLAG - LOCAL REVENUE - FROM CITIES AND COUNTIES
FL_A07	181	Character	FLAG - LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
FL_A08	182	Character	FLAG - LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
FL_A09	183	Character	FLAG - LOCAL REVENUE - SCHOOL LUNCH
FL_A11	184	Character	FLAG - LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
FL_A13	185	Character	FLAG - LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
FL_A15	186	Character	FLAG - LOCAL REVENUE - STUDENT FEES, NONSPECIFIED
FL_A20	187	Character	FLAG - LOCAL REVENUE - OTHER SALES AND SERVICES
FL_A40	188	Character	FLAG - LOCAL REVENUE - RENTS AND ROYALTIES
FL_U11	189	Character	FLAG - LOCAL REVENUE - SALE OF PROPERTY
FL_U22	190	Character	FLAG - LOCAL REVENUE - INTEREST EARNINGS
FL_U30	191	Character	FLAG - LOCAL REVENUE - FINES AND FORFEITS
FL_U50	192	Character	FLAG - LOCAL REVENUE - PRIVATE CONTRIBUTIONS
FL_U97	193	Character	FLAG - LOCAL REVENUE - MISCELLANEOUS
FL_C24	194	Character	FLAG - NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
FL_E13	195	Character	FLAG - CURRENT EXPENDITURES - INSTRUCTION
FL_V91	196	Character	FLAG - PAYMENTS TO PRIVATE SCHOOLS
FL_V92	197	Character	FLAG - PAYMENTS TO CHARTER SCHOOLS
FL_E17	198	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
FL_E07	199	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_E08	200	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_E09	201	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V40	202	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V45	203	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORT
FL_V90	204	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
FL_V85	205	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
FL_E11	206	Character	FLAG - CURRENT EXPENDITURES - FOOD SERVICES

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_V60	207	Character	FLAG - CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
FL_V65	208	Character	FLAG - CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY
FL_V70	209	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
FL_V75	210	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
FL_V80	211	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - OTHER
FL_F12	212	Character	FLAG - CAPITAL OUTLAY - CONSTRUCTION
FL_G15	213	Character	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
FL_K09	214	Character	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
FL_K10	215	Character	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
FL_K11	216	Character	FLAG - CAPITAL OUTLAY - UNSPECIFIED EQUIPMENT
FL_L12	217	Character	FLAG - PAYMENTS TO STATE GOVERNMENTS
FL_M12	218	Character	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
FL_Q11	219	Character	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
FL_I86	220	Character	FLAG - INTEREST ON DEBT
FL_Z32	221	Character	FLAG - TOTAL SALARIES
FL_Z33	222	Character	FLAG - SALARIES - INSTRUCTION
FL_Z35	223	Character	FLAG - TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
FL_Z36	224	Character	FLAG - TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
FL_Z37	225	Character	FLAG - TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
FL_Z38	226	Character	FLAG - TEACHER SALARIES - OTHER EDUCATION PROGRAMS
FL_V11	227	Character	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
FL_V13	228	Character	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_V15	229	Character	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_V17	230	Character	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V21	231	Character	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V23	232	Character	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V37	233	Character	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V29	234	Character	FLAG - SALARIES - FOOD SERVICE
FL_Z34	235	Character	FLAG - TOTAL EMPLOYEE BENEFITS
FL_V10	236	Character	FLAG - EMPLOYEE BENEFITS - INSTRUCTION
FL_V12	237	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
FL_V14	238	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTION STAFF
FL_V16	239	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - GEN ADMIN
FL_V18	240	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V22	241	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V24	242	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V38	243	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V30	244	Character	FLAG - EMPLOYEE BENEFITS - FOOD SERVICES
FL_V32	245	Character	FLAG - EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS

Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
FL_V93	246	Character	FLAG - TEXTBOOKS
FL_19H	247	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_21F	248	Character	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
FL_31F	249	Character	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR
FL_41F	250	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_61V	251	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_66V	252	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_W01	253	Character	FLAG - ASSETS - SINKING FUND
FL_W31	254	Character	FLAG - ASSETS - BOND FUND
FL_W61	255	Character	FLAG - ASSETS - OTHER FUNDS
FL_V95	256	Character	FLAG - UTILITIES AND ENERGY SERVICES
FL_V02	257	Character	FLAG - TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES
FL_K14	258	Character	FLAG - TECHNOLOGY-RELATED EQUIPMENT
FL_CE1	259	Character	FLAG - CURRENT EXPENDITURES - STATE AND LOCAL FUNDS
FL_CE2	260	Character	FLAG - CURRENT EXPENDITURES – FEDERAL FUNDS

Appendix B—Glossary

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

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

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

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

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

Census Bureau state, NCES local revenue: See "local revenue—NCES local, Census Bureau state revenue."

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

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

current expenditure: Expenditure for Instruction (TCURINST), Support Services (TCURSSVC), and Other Elementary/Secondary Programs (TCUROTH). Includes salaries, employee benefits, purchased services, and supplies, as well as payments made by states on

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behalf of school districts. Also includes transfers made by school districts into their own retirement system. Excludes expenditure for Non-Elementary/Secondary Programs (TNONELSE), debt service, capital outlay, and transfers to other governments or school districts. 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 spending: Includes expenditure for instruction, support services, other elementary/secondary programs, and non-elementary/secondary programs. Also includes payments made by states on behalf of school districts and transfers by some school districts into their own retirement system.

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

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

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

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

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

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

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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 five years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as expenditures for construction or for purchase of land and existing structures. [K09, K10, K11]

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

fall membership: 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 amended through P.L. 115-224). 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]

Individuals with Disabilities Education Act (IDEA): Revenues awarded under the Individuals with Disabilities Education Act (P.L. 94-142) (20 U.S.C. §1400 et seq.). Includes formula grants authorized in Part B of this legislation. Excludes project grants authorized in Part D. These project grants are reported in Federal Revenue—Direct. [C15]

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Title I: Revenues authorized by Title I of the Elementary and Secondary Education Act of 1965 (as amended through P.L. 115-224) (20 U.S.C. §6301 et seq.). Includes basic, concentration, targeted, and finance incentive grants. [C14]

vocational and technical education: Revenues from the Carl D. Perkins Career and Technical Education Act (P.L. 109-270) (20 U.S.C. §2301 et seq.). Includes revenues from State Basic formula grants. [C19]

other federal aid distributed by the state: Includes revenues from other formula grant programs distributed through state governments, as teacher and other school leader quality grants authorized under Title II of the ESEA (20 U.S.C. §6601 et seq.), school safety grants authorized under Title IV, part F of the ESEA (20 U.S.C. §2301), and workforce development grants authorized under the Workforce Innovation and Opportunity Act (29 U.S.C. §3101 et seq.). [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 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]

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

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

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

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

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

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

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

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

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

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

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

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

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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]

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]

Appendix B—Glossary

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]

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]

Appendix B—Glossary

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

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

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

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

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

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

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

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

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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 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]

Appendix B—Glossary

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

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

Appendix C—State Notes

Appendix C—State Notes

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

Alabama

Fiscal Year: October 1–September 30

Notes:

- Alabama reports F-33 data within the state education agency account codes documented in the Alabama State Department of Education’s accounting manual for local education agencies (<https://www.alsde.edu/sec/leaaccount/Pages/acctman-all.aspx>). F-33 survey staff crosswalk Alabama’s reported account code amounts to each F-33 survey variable.
- Alabama local education agencies (LEAs) do not report long-term debt at the beginning of the fiscal year (19H) or long-term debt at the end of the fiscal year (41F). 19H is generally estimated for Alabama LEAs by setting 19H equal to prior fiscal year 41F. 41F is generally estimated for Alabama LEAs by setting 41F equal to 19H + long-term debt issued during the fiscal year (21F) – long-term debt retired during the fiscal year (31F).
- Students do not pay transportation fees (A08) in Alabama.

Alaska

Fiscal Year: July 1–June 30

Notes:

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

Arizona

Fiscal Year: July 1–June 30

Notes:

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

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).

Appendix C—State Notes

California

Fiscal Year: July 1–June 30

Notes:

- California reports F-33 data within the state education agency account codes documented in the California Department of Education’s accounting manual for LEAs, *California School Accounting Manual* (<http://www.cde.ca.gov/fg/ac/sa/>). F-33 survey staff crosswalk California’s reported account code amounts to each F-33 survey variable.
- California’s F-33 revenue, expenditure, and asset data are crosswalked from unaudited, actual data files posted annually to the California Department of Education’s website (<http://www.cde.ca.gov/ds/fd/fd/>). Long-term debt data are reported for the survey within a supplemental data file submitted separately by the state respondent.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state. State government payments on behalf of California school districts to the state’s retirement system were prorated to function-level expenditure totals based on the reporting of salaries at the function level.
- Finances and student membership (V33, MEMBERSCH) for prekindergarten students are not included in California’s data.
- The state reports financial data for the Regional Occupational Programs (ROPs) and Joint Powers Authorities (JPAs) that do not report their financial data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- State revenue for staff improvement programs (C04) decreased substantially in California from FY 16 to FY 17. Between FY 15 and FY 16 there was a one-time increase in state funding to LEAs for programs providing professional development, mentoring, and other support services to teachers and administrative staff identified as needing improvement or additional support. State funding for these programs decreased back to normal amounts in FY 17.
- California school districts do not derive revenues from the sale or rental of textbooks (A11).
- California school districts do not receive district activity revenues (A13). In California, revenues for extracurricular activities are collected and managed by student organizations rather than by school districts.
- For five school districts in California, the state reports a single unified school district in the F-33 survey, but separate elementary and secondary school districts in the 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.

Appendix C—State Notes

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.

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 2017

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2017, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2016–17, Final 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.

Connecticut

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

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.

Georgia

Fiscal Year: July 1–June 30

Notes:

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

Hawaii

Fiscal Year: July 1–June 30

Idaho

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

Illinois

Fiscal Year: July 1–June 30

Notes:

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reports financial data for Regional Offices of Education (ROEs) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- The state reported corporate personal property replacement tax revenues as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).
- The substantial increase in employee benefits expenditures and State Payments on Behalf of the Local Education Agency – Employee Benefits state revenue (C38) for LEAs in Illinois from FY 16 to FY 17 reflects improved reporting of these finances as a result of improved audit training.

Indiana

Fiscal Year: July 1–June 30

Notes:

- Indiana reports F-33 data within the state education agency account codes documented in the Indiana State Board of Accounts’ accounting manual for LEAs, *Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations* (<http://www.in.gov/sboa/4449.htm>). F-33 survey staff crosswalk Indiana’s reported account code amounts to each F-33 survey variable.
- F-33 survey staff estimate long-term debt at the beginning of the fiscal year (19H) for some Indiana LEAs by setting 19H equal to long-term debt at the end of the fiscal year (41F) + long-term debt retired during the fiscal year (31F) - long-term debt issued during the fiscal year (21F).
- Per recommendation from the Indiana Department of Education, F-33 staff redistributed approximately 16.58% of local property tax revenue from Indiana’s General Fund and approximately 13.96% of local property tax revenue from all other school funds to state general formula assistance revenue (C01). This is due to Indiana’s State Property Tax Replacement Credit program, through which the state funds its school districts in lieu of local property tax revenue.
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state. State government payments on behalf of Indiana school corporations to the state’s retirement system were prorated to function-level expenditure totals based on the reporting of salaries at the function level.

Iowa

Fiscal Year: July 1–June 30

Appendix C—State Notes

Kansas

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data.
- As of FY 17, Kansas reports financial data for education cooperatives and other education service agencies separately under the NCES LEAIDs for these LEAs. (In previous years these finances were reported only within the financial data of the regular school districts they serve.) Regular school districts in Kansas still include payments to these education service agencies within their own current expenditures which, in conjunction with the aforementioned separate education service agency reporting, results in minimal double counting when aggregating the expenditures of Kansas LEAs to the state level.

Kentucky

Fiscal Year: July 1–June 30

Notes:

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

Louisiana

Fiscal Year: July 1–June 30

Notes:

- Louisiana reports F-33 data within the state education agency account codes documented in the Louisiana Department of Education’s accounting manual for LEAs, *Louisiana Accounting and Uniform Governmental Handbook* (<https://www.louisianabelieves.com/docs/school-choice/guide---laugh-guide.pdf>). F-33 survey staff crosswalk Louisiana’s reported account code amounts to each F-33 survey variable.

Maine

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data.
- At the state level, the other education teacher salaries item (Z37) in Maine contains some double counting. Salaries for Career and Technical Education (CTE) teachers are included within both the Z37 amounts of Maine’s CTE region vocational school

Appendix C—State Notes

LEAs and the Z37 amounts of the regular school district LEAs these CTE region vocational schools serve. This double counting is also reflected within the other current expenditure items on the survey that contain these teacher salary amounts.

Maryland

Fiscal Year: July 1–June 30

Notes:

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

Massachusetts

Fiscal Year: July 1–June 30

Notes:

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Massachusetts school districts do not derive revenues from the sale or rental of textbooks (A11).

Michigan

Fiscal Year: July 1–June 30

Minnesota

Fiscal Year: July 1–June 30

Notes:

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

Mississippi

Fiscal Year: July 1–June 30

Notes:

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

Appendix C—State Notes

Mississippi school districts through supplemental survey forms mailed directly to these districts.

Missouri

Fiscal Year: July 1–June 30

Notes:

- Missouri’s Proposition C sales tax revenue is reported as NCES Local Revenue, Census State Revenue (C24) and included in the local revenue subtotal (TLOCREV).
- For the first time, Missouri was able to report local revenues for rents and royalties (A40) separately.

Montana

Fiscal Year: July 1–June 30

Notes:

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

Nebraska

Fiscal Year: September 1–August 31

Notes:

- Nebraska reports F-33 data within the state education agency account codes documented in the Nebraska Department of Education’s accounting manual for school districts, *Program Budgeting, Accounting, and Reporting System for Nebraska School Districts & ESUs: Accounting Structure & Users’ Manual* (<https://www.education.ne.gov/FOS/users-manual>). F-33 survey staff crosswalk Nebraska’s reported account code amounts to each F-33 survey variable.

Nevada

Fiscal Year: July 1–June 30

Notes:

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

New Hampshire

Fiscal Year: July 1–June 30

Notes:

- New Hampshire reports F-33 data within the state education agency account codes documented in the New Hampshire Department of Education’s accounting manual for LEAs, *New Hampshire Financial Accounting Handbook for Local Education*

Appendix C—State Notes

Agencies (https://www.education.nh.gov/data/documents/fin_acct_handbk.pdf). F-33 survey staff crosswalk New Hampshire’s reported account code amounts to each F-33 survey variable.

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

New Jersey

Fiscal Year: July 1–June 30

Notes:

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

New Mexico

Fiscal Year: July 1–June 30

New York

Fiscal Year: July 1–June 30

Notes:

- New York reports F-33 data within the state education agency account codes documented in the New York State Education Department’s accounting and reporting manual for school districts (http://osc.state.ny.us/localgov/pubs/arm_schools.pdf). F-33 survey staff crosswalk New York’s reported account code amounts to each F-33 survey variable.
- 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 financial data for New York City schools is reported as a single LEA on the F-33 data file. New York reports enrollment (V33, MEMBERSCH) and financial data for the New York City Special Schools district (LEAID = 3600135) and the 32 New York City geographic districts within the enrollment and financial data of NYC Chancellor’s Office (LEAID = 3620580), which is the administrative office record for the New York City Public Schools district. The financial data for the individual New

Appendix C—State Notes

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

- The instructional expenditures for New York City Public Schools include guidance counselor expenditures. This will slightly overstate instructional expenditures and slightly understate pupil support services expenditures for New York City Public Schools.

North Carolina

Fiscal Year: July 1–June 30

Notes:

- North Carolina reports F-33 data within the state education agency account codes documented in the North Carolina Department of Public Instruction’s Uniform Chart of Accounts (<http://www.ncpublicschools.org/fbs/finance/reporting/>). F-33 survey staff crosswalk North Carolina’s reported account code amounts to each F-33 survey variable.
- Long-term debt data are reported for the F-33 survey within a supplemental data file submitted to the Census Bureau by the North Carolina Department of State Treasurer.
- The state reported State Payments on Behalf of the Local Education Agency data.

North Dakota

Fiscal Year: July 1–June 30

Notes:

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

Ohio

Fiscal Year: July 1–June 30

Notes:

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

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.

Appendix C—State Notes

- The state reports financial data for area vocational-technical school districts within the financial data of the regular school districts they serve. The financial data for these districts are reported as “-2” (nonapplicable) on the F-33 data file.

Oregon

Fiscal Year: July 1–June 30

Notes:

- 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.

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.
- Other nonelementary-secondary expenditures (V80) increased substantially in Pennsylvania from FY 16 to FY 17. This increase reflects student transportation expenditures for nonpublic school students who are not included in CCD LEA Universe Survey student membership counts being reported under this item for the first time. In previous years, these expenditures were reported as student transportation support services expenditures (V45).
- Payments to local governments (M12) increased substantially in Pennsylvania from FY 16 to FY 17. This increase reflects the fact that payments to public higher education agencies – the majority of which are tuition payments to locally-operated higher education agencies – are being reported under this item for the first time.

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:

- South Carolina reports F-33 data within the state education agency account codes documented in the South Carolina Department of Education’s accounting manual for LEAs (<http://ed.sc.gov/finance/auditing/manuals-handbooks-and-guidelines/financial-accounting-handbook/>). F-33 survey staff crosswalk South Carolina’s reported account code amounts to each F-33 survey variable.

Appendix C—State Notes

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- South Carolina LEAs do not report long-term debt at the beginning of the fiscal year (19H) or long-term debt at the end of the fiscal year (41F). 19H is typically derived for South Carolina LEAs based on the amount of interest on debt expenditure (I86) the LEA reported. However in FY 17, South Carolina 19H data was derived from the Comprehensive Annual Financial Report (CAFR) information published by South Carolina LEAs. 41F is generally estimated for South Carolina LEAs by setting 41F equal to 19H + long-term debt issued during the fiscal year (21F) – long-term debt retired during the fiscal year (31F).

South Dakota

Fiscal Year: July 1–June 30

Notes:

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

Tennessee

Fiscal Year: July 1–June 30

Notes:

- Tennessee reports F-33 data within the state education agency account codes documented in the Tennessee Department of Education’s uniform chart of accounts for school districts (<https://www.tn.gov/education/finance-and-monitoring/finance.html>). F-33 survey staff crosswalk Tennessee’s reported account code amounts to each F-33 survey variable.

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.

Appendix C—State Notes

Vermont

Fiscal Year: July 1–June 30

Notes:

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

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

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.
- For the first time, Wisconsin was able to report expenditures for adult education (V75) separately.
- Wisconsin reported revenues from the state’s School Levy Tax Credit property tax relief program as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).

Appendix C—State Notes

Wyoming

Fiscal Year: July 1–June 30

Appendix D—Value Distribution and Field Frequencies

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2017

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
School-level Code (SCHLEV)				
01 Elementary School System Only	3,963	21.2	3,963	21.2
02 Secondary School System Only	1,057	5.7	5,020	26.9
03 Elementary/Secondary School System	11,354	60.8	16,374	87.7
05 Vocational or Special Education School System	288	1.5	16,662	89.2
06 Nonoperating School System	155	0.8	16,817	90.0
07 Education Service Agency	1,131	6.1	17,948	96.1
N Data are not applicable	732	3.9	18,680	100.0
Agency Charter Code (AGCHRT)				
1 All associated schools are charter schools	3,053	16.3	3,053	16.3
2 All associated schools are charter and noncharter schools	742	4.0	3,795	20.3
3 All associated schools are noncharter schools	13,559	72.6	17,354	92.9
M Missing	1	#	17,355	92.9
N Not applicable or code could not be determined	1,325	7.1	18,680	100.0
Survey Year (YEAR)				
2017	18,680	100.0	18,680	100.0
Common Core of Data (Ccd) Agency Nonfiscal File Match (CCDNF)				
0 Record does not match CCD LEA Universe Survey	26	0.1	26	0.1
1 Record matches CCD LEA Universe Survey	18,654	99.9	18,680	100.0
Census Bureau Fiscal File Match (CENFILE)				
0 Does not match Census fiscal file	4,048	21.7	4,048	21.7
1 Matches Census fiscal file	14,632	78	18,680	100
Agency Low Grade Offered (GSLO)				
M Missing	458	2.5	458	2.5
PK Prekindergarten Students	10,555	56.5	11,013	59.0
KG Kindergarten Students	4,893	26.2	15,906	85.1
01 1st Grade Students	57	0.3	15,963	85.5
02 2nd Grade Students	30	0.2	15,993	85.6
03 3rd Grade Students	37	0.2	16,030	85.8
04 4th Grade Students	30	0.2	16,060	86.0
05 5th Grade Students	118	0.6	16,178	86.6
06 6th Grade Students	334	1.8	16,512	88.4
07 7th Grade Students	225	1.2	16,737	89.6
08 8th Grade Students	24	0.1	16,761	89.7
09 9th Grade Students	1,049	5.6	17,810	95.3
10 10th Grade Students	47	0.3	17,857	95.6
11 11th Grade Students	31	0.2	17,888	95.8
12 12th Grade Students	7	#	17,895	95.8
UG Students in Ungraded Classes	16	0.1	17,911	95.9
AE Adult Education Students	8	#	17,919	95.9
N Data are not applicable	761	4.1	18,680	100.0
Agency High Grade Offered (GSHI)				
M Missing	458	2.5	458	2.5
PK Prekindergarten Students	56	0.3	514	2.8
KG Kindergarten Students	11	0.1	525	2.8
01 1st Grade Students	20	0.1	545	2.9
02 2nd Grade Students	27	0.1	572	3.1
03 3rd Grade Students	44	0.2	616	3.3
04 4th Grade Students	71	0.4	687	3.7
05 5th Grade Students	235	1.3	922	4.9
06 6th Grade Students	512	2.7	1,434	7.7
07 7th Grade Students	77	0.4	1,511	8.1
08 8th Grade Students	2,616	14.0	4,127	22.1
09 9th Grade Students	81	0.4	4,208	22.5
10 10th Grade Students	75	0.4	4,283	22.9
11 11th Grade Students	99	0.5	4,382	23.5
12 12th Grade Students	13,430	71.9	17,812	95.4

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2017—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
13 13th Grade Students	83	0.4	17,895	95.8
UG Students in Ungraded Classes	16	0.1	17,911	95.9
AE Adult Education Students	8	#	17,919	95.9
N Data are not applicable	761	4.1	18,680	100.0
Flag - Fall Membership (FL_V33)				
A—Edited or suppressed by the analyst	337	1.8	337	1.8
N—Not applicable	1,738	9.3	2,075	11.1
R—As reported by the state	16,605	88.9	18,680	100.0
Flag - Fall Membership - School Universe (FL_MEMBERSCH)				
A—Edited or suppressed by the analyst	187	1.0	187	1.0
M—Missing	557	3.0	744	4.0
N—Not applicable	1,137	6.1	1,881	10.1
R—As reported by the state	16,799	89.9	18,680	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
M—Missing	563	3.0	563	3.0
N—Not applicable	1,093	5.9	1,656	8.9
R—As reported by the state	17,024	91.1	18,680	100.0
Flag - Fed Rev - Thru State - Individuals With Disabilities Education Act (IDEA) (FL_C15)				
M—Missing	563	3.0	563	3.0
N—Not applicable	1,093	5.9	1,656	8.9
R—As reported by the state	17,024	91.1	18,680	100.0
Flag - Fed Rev - Thru State - Math, Science, and Teacher Quality (FL_C16)				
M—Missing	3,307	17.7	3,307	17.7
N—Not applicable	1,093	5.9	4,400	23.6
R—As reported by the state	14,280	76.4	18,680	100.0
Flag - Fed Rev - Thru State - Safe and Drug Free Schools (FL_C17)				
M—Missing	3,845	20.6	3,845	20.6
N—Not applicable	1,982	10.6	5,827	31.2
R—As reported by the state	12,853	68.8	18,680	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
M—Missing	846	4.5	846	4.5
N—Not applicable	1,093	5.9	1,939	10.4
R—As reported by the state	16,741	89.6	18,680	100.0
Flag - Fed Rev - Thru State - Bilingual Education (FL_B11)				
M—Missing	3,769	20.2	3,769	20.2
N—Not applicable	1,093	5.9	4,862	26.0
R—As reported by the state	13,818	74.0	18,680	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
I—Imputed	1	#	1	#
M—Missing	563	3.0	564	3.0
N—Not applicable	1,093	5.9	1,657	8.9
R—As reported by the state	17,023	91.1	18,680	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
I—Imputed	322	1.7	322	1.7
M—Missing	563	3.0	885	4.7
N—Not applicable	1,093	5.9	1,978	10.6
R—As reported by the state	16,702	89.4	18,680	100.0
Flag - Fed Rev - Nonspecified (FL_C36)				
M—Missing	563	3.0	563	3.0
N—Not applicable	1,982	10.6	2,545	13.6
R—As reported by the state	16,135	86.4	18,680	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2017—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
M—Missing	912	4.9	912	4.9
N—Not applicable	1,093	5.9	2,005	10.7
R—As reported by the state	16,675	89.3	18,680	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
M—Missing	5,882	31.5	5,882	31.5
N—Not applicable	1,982	10.6	7,864	42.1
R—As reported by the state	10,816	57.9	18,680	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
M—Missing	563	3.0	563	3.0
N—Not applicable	1,093	5.9	1,656	8.9
R—As reported by the state	17,024	91.1	18,680	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
A—Edited or suppressed by the analyst	1	#	1	#
M—Missing	563	3.0	564	3.0
N—Not applicable	1,093	5.9	1,657	8.9
R—As reported by the state	17,023	91.1	18,680	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
M—Missing	4,030	21.6	4,030	21.6
N—Not applicable	1,093	5.9	5,123	27.4
R—As reported by the state	13,557	72.6	18,680	100.0
Flag - State Rev - Special Education Programs (FL_C05)				
I—Imputed	1	#	1	#
M—Missing	1,506	8.1	1,507	8.1
N—Not applicable	1,093	5.9	2,600	13.9
R—As reported by the state	16,080	86.1	18,680	100.0
Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)				
M—Missing	3,246	17.4	3,246	17.4
N—Not applicable	1,093	5.9	4,339	23.2
R—As reported by the state	14,341	76.8	18,680	100.0
Flag - State Rev - Bilingual Education Programs (FL_C07)				
M—Missing	5,488	29.4	5,488	29.4
N—Not applicable	1,093	5.9	6,581	35.2
R—As reported by the state	12,099	64.8	18,680	100.0
Flag - State Rev - Gifted and Talented Programs (FL_C08)				
M—Missing	6,296	33.7	6,296	33.7
N—Not applicable	1,093	5.9	7,389	39.6
R—As reported by the state	11,291	60.4	18,680	100.0
Flag - State Rev - Vocational Education Programs (FL_C09)				
M—Missing	3,492	18.7	3,492	18.7
N—Not applicable	1,093	5.9	4,585	24.5
R—As reported by the state	14,095	75.5	18,680	100.0
Flag - State Rev - School Lunch Programs (FL_C10)				
M—Missing	1,836	9.8	1,836	9.8
N—Not applicable	1,093	5.9	2,929	15.7
R—As reported by the state	15,751	84.3	18,680	100.0
Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11)				
M—Missing	2,531	13.5	2,531	13.5
N—Not applicable	1,982	10.6	4,513	24.2
R—As reported by the state	14,167	75.8	18,680	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2017—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - State Rev - Transportation Programs (FL_C12)				
M—Missing	2,036	10.9	2,036	10.9
N—Not applicable	1,982	10.6	4,018	21.5
R—As reported by the state	14,662	78.5	18,680	100.0
Flag - State Rev - Other Programs (FL_C13)				
I—Imputed	7	#	7	#
M—Missing	563	3.0	570	3.1
N—Not applicable	1,093	5.9	1,663	8.9
R—As reported by the state	17,017	91.1	18,680	100.0
Flag - State Rev - Nonspecified (FL_C35)				
M—Missing	563	3.0	563	3.0
N—Not applicable	1,982	10.6	2,545	13.6
R—As reported by the state	16,135	86.4	18,680	100.0
Flag - State Rev on Behalf - Employee Benefits (FL_C38)				
I—Imputed	1,936	10.4	1,936	10.4
M—Missing	6,175	33.1	8,111	43.4
N—Not applicable	1,093	5.9	9,204	49.3
R—As reported by the state	9,476	50.7	18,680	100.0
Flag - State Rev on Behalf - Not Employee Benefits (FL_C39)				
I—Imputed	1,307	7.0	1,307	7.0
M—Missing	9,456	50.6	10,763	57.6
N—Not applicable	1,093	5.9	11,856	63.5
R—As reported by the state	6,824	36.5	18,680	100.0
Flag - Local Rev - Parent Government Contributions (Dependent School Systems) (FL_T02)				
I—Imputed	235	1.3	235	1.3
M—Missing	17	0.1	252	1.3
N—Not applicable	17,497	93.7	17,749	95.0
R—As reported by the state	931	5.0	18,680	100.0
Flag - Local Rev - Property Taxes (FL_T06)				
I—Imputed	764	4.1	764	4.1
M—Missing	123	0.7	887	4.7
N—Not applicable	6,089	32.6	6,976	37.3
R—As reported by the state	11,704	62.7	18,680	100.0
Flag - Local Rev - General Sales Taxes (FL_T09)				
M—Missing	3,959	21.2	3,959	21.2
N—Not applicable	6,696	35.8	10,655	57.0
R—As reported by the state	8,025	43.0	18,680	100.0
Flag - Local Rev - Public Utility Taxes (FL_T15)				
I—Imputed	1	#	1	#
M—Missing	3,877	20.8	3,878	20.8
N—Not applicable	6,695	35.8	10,573	56.6
R—As reported by the state	8,107	43.4	18,680	100.0
Flag - Local Rev - Individual and Corporate Income Taxes (FL_T40)				
M—Missing	3,963	21.2	3,963	21.2
N—Not applicable	6,696	35.8	10,659	57.1
R—As reported by the state	8,021	42.9	18,680	100.0
Flag - Local Rev - All Other Taxes (FL_T99)				
I—Imputed	7	#	7	#
M—Missing	3,936	21.1	3,943	21.1
N—Not applicable	6,689	35.8	10,632	56.9
R—As reported by the state	8,048	43.1	18,680	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2017—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Local Rev - From Other School Systems (FL_D11)				
I—Imputed	10	0.1	10	0.1
M—Missing	938	5.0	948	5.1
N—Not applicable	1,093	5.9	2,041	10.9
R—As reported by the state	16,639	89.1	18,680	100.0
Flag - Local Rev - From Cities and Counties (FL_D23)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	67	0.4	68	0.4
M—Missing	587	3.1	655	3.5
N—Not applicable	1,093	5.9	1,748	9.4
R—As reported by the state	16,932	90.6	18,680	100.0
Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)				
I—Imputed	1	#	1	#
M—Missing	846	4.5	847	4.5
N—Not applicable	1,093	5.9	1,940	10.4
R—As reported by the state	16,740	89.6	18,680	100.0
Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)				
M—Missing	2,075	11.1	2,075	11.1
N—Not applicable	1,093	5.9	3,168	17.0
R—As reported by the state	15,512	83.0	18,680	100.0
Flag - Local Rev - School Lunch (FL_A09)				
I—Imputed	316	1.7	316	1.7
M—Missing	563	3.0	879	4.7
N—Not applicable	1,093	5.9	1,972	10.6
R—As reported by the state	16,708	89.4	18,680	100.0
Flag - Local Rev - Textbook Sales and Rentals (FL_A11)				
M—Missing	3,124	16.7	3,124	16.7
N—Not applicable	1,982	10.6	5,106	27.3
R—As reported by the state	13,574	72.7	18,680	100.0
Flag - Local Rev - District Activity Receipts (FL_A13)				
M—Missing	847	4.5	847	4.5
N—Not applicable	1,093	5.9	1,940	10.4
R—As reported by the state	16,740	89.6	18,680	100.0
Flag - Local Rev - Student Fees, Nonspecified (FL_A15)				
M—Missing	563	3.0	563	3.0
N—Not applicable	1,982	10.6	2,545	13.6
R—As reported by the state	16,135	86.4	18,680	100.0
Flag - Local Rev - Other Sales and Services (FL_A20)				
M—Missing	1,842	9.9	1,842	9.9
N—Not applicable	1,093	5.9	2,935	15.7
R—As reported by the state	15,745	84.3	18,680	100.0
Flag - Local Rev - Rents and Royalties (FL_A40)				
M—Missing	981	5.3	981	5.3
N—Not applicable	1,093	5.9	2,074	11.1
R—As reported by the state	16,606	88.9	18,680	100.0
Flag - Local Rev - Sale of Property (FL_U11)				
I—Imputed	6	#	6	#
M—Missing	2,419	12.9	2,425	13.0
N—Not applicable	1,093	5.9	3,518	18.8
R—As reported by the state	15,162	81.2	18,680	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
I—Imputed	3	#	3	#
M—Missing	563	3.0	566	3.0
N—Not applicable	1,093	5.9	1,659	8.9
R—As reported by the state	17,021	91.1	18,680	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2017—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Local Rev - Fines and Forfeits (FL_U30)				
M—Missing	5,614	30.1	5,614	30.1
N—Not applicable	1,093	5.9	6,707	35.9
R—As reported by the state	11,973	64.1	18,680	100.0
Flag - Local Rev - Private Contributions (FL_U50)				
I—Imputed	1	#	1	#
M—Missing	815	4.4	816	4.4
N—Not applicable	1,093	5.9	1,909	10.2
R—As reported by the state	16,771	89.8	18,680	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
I—Imputed	2	#	2	#
M—Missing	563	3.0	565	3.0
N—Not applicable	1,093	5.9	1,658	8.9
R—As reported by the state	17,022	91.1	18,680	100.0
Flag - NCES Local Revenue, Census State Revenue (FL_C24)				
I—Imputed	888	4.8	888	4.8
M—Missing	563	3.0	1,451	7.8
N—Not applicable	1,982	10.6	3,433	18.4
R—As reported by the state	15,247	81.6	18,680	100.0
Flag - Current Exp - Instruction (FL_E13)				
A—Edited or suppressed by the analyst	152	0.8	152	0.8
I—Imputed	336	1.8	488	2.6
M—Missing	563	3.0	1,051	5.6
N—Not applicable	1,093	5.9	2,144	11.5
R—As reported by the state	16,536	88.5	18,680	100.0
Flag - Payments to Private Schools (FL_V91)				
I—Imputed	6	#	6	#
M—Missing	4,053	21.7	4,059	21.7
N—Not applicable	1,982	10.6	6,041	32.3
R—As reported by the state	12,639	67.7	18,680	100.0
Flag - Payments to Charter Schools (FL_V92)				
M—Missing	5,400	28.9	5,400	28.9
N—Not applicable	1,982	10.6	7,382	39.5
R—As reported by the state	11,298	60.5	18,680	100.0
Flag - Current Exp - Support Services - Pupils (FL_E17)				
I—Imputed	147	0.8	147	0.8
M—Missing	563	3.0	710	3.8
N—Not applicable	1,093	5.9	1,803	9.7
R—As reported by the state	16,877	90.3	18,680	100.0
Flag - Current Exp - Support Services - Instructional Staff (FL_E07)				
I—Imputed	142	0.8	142	0.8
M—Missing	563	3.0	705	3.8
N—Not applicable	1,093	5.9	1,798	9.6
R—As reported by the state	16,882	90.4	18,680	100.0
Flag - Current Exp - Support Services - General Administration (FL_E08)				
I—Imputed	152	0.8	152	0.8
M—Missing	563	3.0	715	3.8
N—Not applicable	1,093	5.9	1,808	9.7
R—As reported by the state	16,872	90.3	18,680	100.0
Flag - Current Exp - Support Services - School Administration (FL_E09)				
I—Imputed	138	0.7	138	0.7
M—Missing	563	3.0	701	3.8
N—Not applicable	1,093	5.9	1,794	9.6
R—As reported by the state	16,886	90.4	18,680	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2017—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Current Exp - Support Services - Operation and Maintenance of Plant (FL_V40)				
I—Imputed	142	0.8	142	0.8
M—Missing	563	3.0	705	3.8
N—Not applicable	1,093	5.9	1,798	9.6
R—As reported by the state	16,882	90.4	18,680	100.0
Flag - Current Exp - Support Services - Student Transportation (FL_V45)				
I—Imputed	112	0.6	112	0.6
M—Missing	563	3.0	675	3.6
N—Not applicable	1,093	5.9	1,768	9.5
R—As reported by the state	16,912	90.5	18,680	100.0
Flag - Current Exp - Support Services - Business/Central/Other (FL_V90)				
I—Imputed	155	0.8	155	0.8
M—Missing	563	3.0	718	3.8
N—Not applicable	1,093	5.9	1,811	9.7
R—As reported by the state	16,869	90.3	18,680	100.0
Flag - Current Exp - Support Services Nonspecified (FL_V85)				
M—Missing	563	3.0	563	3.0
N—Not applicable	1,982	10.6	2,545	13.6
R—As reported by the state	16,135	86.4	18,680	100.0
Flag - Current Exp - Food Services (FL_E11)				
I—Imputed	128	0.7	128	0.7
M—Missing	563	3.0	691	3.7
N—Not applicable	1,093	5.9	1,784	9.6
R—As reported by the state	16,896	90.4	18,680	100.0
Flag - Current Exp - Enterprise Operations (FL_V60)				
I—Imputed	1	#	1	#
M—Missing	3,272	17.5	3,273	17.5
N—Not applicable	1,982	10.6	5,255	28.1
R—As reported by the state	13,425	71.9	18,680	100.0
Flag - Current Exp - Other Elementary/Secondary (FL_V65)				
M—Missing	7,957	42.6	7,957	42.6
N—Not applicable	1,093	5.9	9,050	48.4
R—As reported by the state	9,630	51.6	18,680	100.0
Flag - Non-Elementary/Secondary Exp - Community Services (FL_V70)				
M—Missing	563	3.0	563	3.0
N—Not applicable	1,093	5.9	1,656	8.9
R—As reported by the state	17,024	91.1	18,680	100.0
Flag - Non-Elementary/Secondary Exp - Adult Education (FL_V75)				
I—Imputed	1	#	1	#
M—Missing	872	4.7	873	4.7
N—Not applicable	1,093	5.9	1,966	10.5
R—As reported by the state	16,714	89.5	18,680	100.0
Flag - Non-Elementary/Secondary Exp - Other (FL_V80)				
M—Missing	5,835	31.2	5,835	31.2
N—Not applicable	1,982	10.6	7,817	41.8
R—As reported by the state	10,863	58.2	18,680	100.0
Flag - Capital Outlay - Construction (FL_F12)				
A—Edited or suppressed by the analyst	353	1.9	353	1.9
M—Missing	565	3.0	918	4.9
N—Not applicable	1,093	5.9	2,011	10.8
R—As reported by the state	16,669	89.2	18,680	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2017—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Capital Outlay - Land and Existing Structures (FL_G15)				
A—Edited or suppressed by the analyst	59	0.3	59	0.3
I—Imputed	2	#	61	0.3
M—Missing	1,852	9.9	1,913	10.2
N—Not applicable	1,093	5.9	3,006	16.1
R—As reported by the state	15,674	83.9	18,680	100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09)				
I—Imputed	1	#	1	#
M—Missing	1,288	6.9	1,289	6.9
N—Not applicable	1,093	5.9	2,382	12.8
R—As reported by the state	16,298	87.2	18,680	100.0
Flag - Capital Outlay - Other Equipment (FL_K10)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	33	0.2	34	0.2
M—Missing	1,221	6.5	1,255	6.7
N—Not applicable	1,093	5.9	2,348	12.6
R—As reported by the state	16,332	87.4	18,680	100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11)				
I—Imputed	2	#	2	#
M—Missing	563	3.0	565	3.0
N—Not applicable	1,982	10.6	2,547	13.6
R—As reported by the state	16,133	86.4	18,680	100.0
Flag - Payments to State Governments (FL_L12)				
M—Missing	6,064	32.5	6,064	32.5
N—Not applicable	1,982	10.6	8,046	43.1
R—As reported by the state	10,634	56.9	18,680	100.0
Flag - Payments to Local Governments (FL_M12)				
I—Imputed	1	#	1	#
M—Missing	6,882	36.8	6,883	36.8
N—Not applicable	1,982	10.6	8,865	47.5
R—As reported by the state	9,815	52.5	18,680	100.0
Flag - Payments to Other School Systems (FL_Q11)				
M—Missing	957	5.1	957	5.1
N—Not applicable	1,093	5.9	2,050	11.0
R—As reported by the state	16,630	89.0	18,680	100.0
Flag - Interest on Debt (FL_I86)				
A—Edited or suppressed by the analyst	6	#	6	#
I—Imputed	250	1.3	256	1.4
M—Missing	564	3.0	820	4.4
N—Not applicable	1,093	5.9	1,913	10.2
R—As reported by the state	16,767	89.8	18,680	100.0
Flag - Total Salaries (FL_Z32)				
I—Imputed	226	1.2	226	1.2
M—Missing	563	3.0	789	4.2
N—Not applicable	1,093	5.9	1,882	10.1
R—As reported by the state	16,798	89.9	18,680	100.0
Flag - Salaries - Instruction (FL_Z33)				
I—Imputed	64	0.3	64	0.3
M—Missing	563	3.0	627	3.4
N—Not applicable	1,093	5.9	1,720	9.2
R—As reported by the state	16,960	90.8	18,680	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2017—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Teacher Salaries - Regular Education Programs (FL_Z35)				
A—Edited or suppressed by the analyst	27	0.1	27	0.1
I—Imputed	1	#	28	0.1
M—Missing	1,997	10.7	2,025	10.8
N—Not applicable	1,093	5.9	3,118	16.7
R—As reported by the state	15,562	83.3	18,680	100.0
Flag - Teacher Salaries - Special Education Programs (FL_Z36)				
A—Edited or suppressed by the analyst	24	0.1	24	0.1
I—Imputed	1	#	25	0.1
M—Missing	1,997	10.7	2,022	10.8
N—Not applicable	1,093	5.9	3,115	16.7
R—As reported by the state	15,565	83.3	18,680	100.0
Flag - Teacher Salaries - Vocational Education Programs (FL_Z37)				
A—Edited or suppressed by the analyst	15	0.1	15	0.1
M—Missing	1,997	10.7	2,012	10.8
N—Not applicable	1,093	5.9	3,105	16.6
R—As reported by the state	15,575	83.4	18,680	100.0
Flag - Teacher Salaries - Other Educational Programs (FL_Z38)				
A—Edited or suppressed by the analyst	4	#	4	#
M—Missing	1,997	10.7	2,001	10.7
N—Not applicable	1,093	5.9	3,094	16.6
R—As reported by the state	15,586	83.4	18,680	100.0
Flag - Salaries - Support Services - Pupils (FL_V11)				
I—Imputed	2	#	2	#
M—Missing	563	3.0	565	3.0
N—Not applicable	1,093	5.9	1,658	8.9
R—As reported by the state	17,022	91.1	18,680	100.0
Flag - Salaries - Support Services - Instructional Staff (FL_V13)				
I—Imputed	1	#	1	#
M—Missing	563	3.0	564	3.0
N—Not applicable	1,093	5.9	1,657	8.9
R—As reported by the state	17,023	91.1	18,680	100.0
Flag - Salaries - Support Services - General Administration (FL_V15)				
M—Missing	563	3.0	563	3.0
N—Not applicable	1,093	5.9	1,656	8.9
R—As reported by the state	17,024	91.1	18,680	100.0
Flag - Salaries - Support Services - School Administration (FL_V17)				
I—Imputed	1	#	1	#
M—Missing	563	3.0	564	3.0
N—Not applicable	1,093	5.9	1,657	8.9
R—As reported by the state	17,023	91.1	18,680	100.0
Flag - Salaries - Support Services - Operation and Maintenance of Plant (FL_V21)				
M—Missing	563	3.0	563	3.0
N—Not applicable	1,093	5.9	1,656	8.9
R—As reported by the state	17,024	91.1	18,680	100.0
Flag - Salaries - Support Services - Student Transportation (FL_V23)				
I—Imputed	61	0.3	61	0.3
M—Missing	563	3.0	624	3.3
N—Not applicable	1,093	5.9	1,717	9.2
R—As reported by the state	16,963	90.8	18,680	100.0
Flag - Salaries - Support Services - Business/Central/Other (FL_V37)				
I—Imputed	1	#	1	#
M—Missing	563	3.0	564	3.0
N—Not applicable	1,093	5.9	1,657	8.9
R—As reported by the state	17,023	91.1	18,680	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2017—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Salaries - Food Service (FL_V29)				
I—Imputed	158	0.8	158	0.8
M—Missing	563	3.0	721	3.9
N—Not applicable	1,093	5.9	1,814	9.7
R—As reported by the state	16,866	90.3	18,680	100.0
Flag - Total Employee Benefits (FL_Z34)				
I—Imputed	211	1.1	211	1.1
M—Missing	608	3.3	819	4.4
N—Not applicable	1,093	5.9	1,912	10.2
R—As reported by the state	16,768	89.8	18,680	100.0
Flag - Employee Benefits - Instruction (FL_V10)				
I—Imputed	198	1.1	198	1.1
M—Missing	563	3.0	761	4.1
N—Not applicable	1,093	5.9	1,854	9.9
R—As reported by the state	16,826	90.1	18,680	100.0
Flag - Employee Benefits - Support Services - Pupils (FL_V12)				
I—Imputed	131	0.7	131	0.7
M—Missing	574	3.1	705	3.8
N—Not applicable	1,093	5.9	1,798	9.6
R—As reported by the state	16,882	90.4	18,680	100.0
Flag - Employee Benefits - Support Services - Instructional Staff (FL_V14)				
I—Imputed	132	0.7	132	0.7
M—Missing	574	3.1	706	3.8
N—Not applicable	1,093	5.9	1,799	9.6
R—As reported by the state	16,881	90.4	18,680	100.0
Flag - Employee Benefits - Support Services - General Administration (FL_V16)				
I—Imputed	133	0.7	133	0.7
M—Missing	578	3.1	711	3.8
N—Not applicable	1,093	5.9	1,804	9.7
R—As reported by the state	16,876	90.3	18,680	100.0
Flag - Employee Benefits - Support Services - School Administration (FL_V18)				
I—Imputed	135	0.7	135	0.7
M—Missing	578	3.1	713	3.8
N—Not applicable	1,093	5.9	1,806	9.7
R—As reported by the state	16,874	90.3	18,680	100.0
Flag - Employee Benefits - Support Services - Operation and Maintenance of Plant (FL_V22)				
I—Imputed	135	0.7	135	0.7
M—Missing	578	3.1	713	3.8
N—Not applicable	1,093	5.9	1,806	9.7
R—As reported by the state	16,874	90.3	18,680	100.0
Flag - Employee Benefits - Support Services - Student Transportation (FL_V24)				
I—Imputed	84	0.4	84	0.4
M—Missing	578	3.1	662	3.5
N—Not applicable	1,093	5.9	1,755	9.4
R—As reported by the state	16,925	90.6	18,680	100.0
Flag - Employee Benefits - Support Services - Business/Central/Other (FL_V38)				
I—Imputed	132	0.7	132	0.7
M—Missing	578	3.1	710	3.8
N—Not applicable	1,093	5.9	1,803	9.7
R—As reported by the state	16,877	90.3	18,680	100.0
Flag - Employee Benefits - Food Services (FL_V30)				
I—Imputed	284	1.5	284	1.5
M—Missing	563	3.0	847	4.5
N—Not applicable	1,093	5.9	1,940	10.4
R—As reported by the state	16,740	89.6	18,680	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2017—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Employee Benefits - Enterprise Operations (FL_V32)				
M—Missing	3,272	17.5	3,272	17.5
N—Not applicable	1,982	10.6	5,254	28.1
R—As reported by the state	13,426	71.9	18,680	100.0
Flag - Textbooks (Function 1000) (FL_V93)				
I—Imputed	2	#	2	#
M—Missing	2,207	11.8	2,209	11.8
N—Not applicable	1,093	5.9	3,302	17.7
R—As reported by the state	15,378	82.3	18,680	100.0
Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)				
A—Edited or suppressed by the analyst	1,137	6.1	1,137	6.1
I—Imputed	441	2.4	1,578	8.4
M—Missing	1,349	7.2	2,927	15.7
N—Not applicable	1,093	5.9	4,020	21.5
R—As reported by the state	14,660	78.5	18,680	100.0
Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)				
A—Edited or suppressed by the analyst	9	#	9	#
I—Imputed	64	0.3	73	0.4
M—Missing	1,487	8.0	1,560	8.4
N—Not applicable	1,093	5.9	2,653	14.2
R—As reported by the state	16,027	85.8	18,680	100.0
Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)				
A—Edited or suppressed by the analyst	9	#	9	#
I—Imputed	147	0.8	156	0.8
M—Missing	1,169	6.3	1,325	7.1
N—Not applicable	1,093	5.9	2,418	12.9
R—As reported by the state	16,262	87.1	18,680	100.0
Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)				
A—Edited or suppressed by the analyst	12	0.1	12	0.1
I—Imputed	1,615	8.6	1,627	8.7
M—Missing	1,343	7.2	2,970	15.9
N—Not applicable	1,093	5.9	4,063	21.8
R—As reported by the state	14,617	78.2	18,680	100.0
Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)				
A—Edited or suppressed by the analyst	5	#	5	#
I—Imputed	3	#	8	#
M—Missing	4,394	23.5	4,402	23.6
N—Not applicable	1,093	5.9	5,495	29.4
R—As reported by the state	13,185	70.6	18,680	100.0
Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)				
A—Edited or suppressed by the analyst	2	#	2	#
I—Imputed	3	#	5	#
M—Missing	4,395	23.5	4,400	23.6
N—Not applicable	1,093	5.9	5,493	29.4
R—As reported by the state	13,187	70.6	18,680	100.0
Flag - Assets - Sinking Fund (FL_W01)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	7	#	8	#
M—Missing	2,057	11.0	2,065	11.1
N—Not applicable	1,093	5.9	3,158	16.9
R—As reported by the state	15,522	83.1	18,680	100.0
Flag - Assets - Bond Fund (FL_W31)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	239	1.3	240	1.3
M—Missing	1,753	9.4	1,993	10.7
N—Not applicable	1,093	5.9	3,086	16.5
R—As reported by the state	15,594	83.5	18,680	100.0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2017—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Assets - Other Funds (FL_W61)				
A—Edited or suppressed by the analyst	14	0.1	14	0.1
I—Imputed	75	0.4	89	0.5
M—Missing	1,391	7.4	1,480	7.9
N—Not applicable	1,093	5.9	2,573	13.8
R—As reported by the state	16,107	86.2	18,680	100.0
Flag - Utilities and Energy Services (FL_V95)				
I—Imputed	10	0.1	10	0.1
M—Missing	6,495	34.8	6,505	34.8
N—Not applicable	1,093	5.9	7,598	40.7
R—As reported by the state	11,082	59.3	18,680	100.0
Flag - Technology-Related Supplies and Purchased Services (FL_V02)				
I—Imputed	4	#	4	#
M—Missing	8,653	46.3	8,657	46.3
N—Not applicable	1,093	5.9	9,750	52.2
R—As reported by the state	8,930	47.8	18,680	100.0
Flag - Technology-Related Equipment (FL_K14)				
I—Imputed	19	0.1	19	0.1
M—Missing	8,496	45.5	8,515	45.6
N—Not applicable	1,093	5.9	9,608	51.4
R—As reported by the state	9,072	48.6	18,680	100.0
Flag - Current Expenditures - State and Local Funds (FL_CE1)				
A—Edited or suppressed by the analyst	538	2.9	538	2.9
I—Imputed	640	3.4	1,178	6.3
M—Missing	8,976	48.1	10,154	54.4
N—Not applicable	1,093	5.9	11,247	60.2
R—As reported by the state	7,433	39.8	18,680	100.0
Flag - Current Expenditures - Federal Funds (FL_CE2)				
A—Edited or suppressed by the analyst	1	#	1	#
I—Imputed	516	2.8	517	2.8
M—Missing	8976	48.1	9493	50.8
N—Not applicable	1093	5.9	10586	56.7
R—As reported by the state	8094	43.3	18680	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 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2017

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Missing (-1)	Not applicable (-2)	Suppressed (-3)	Suppressed (-9)
V33	Fall Membership	16,656	0	984,462	3,025	108	1,738	178	0
MEMBERSCH	Fall Membership - School Universe	16,951	0	969,230	2,962	74	1,137	483	35
TOTALREV	Total Revenue	17,024	0	\$29,855,533,000	\$42,507,127	563	1,093	0	0
TFEDREV	Total Federal Revenue	17,024	0	2,061,297,000	3,338,701	563	1,093	0	0
C14	Fed Rev - Thru State - Title I	17,024	0	956,851,000	857,739	563	1,093	0	0
C15	Fed Rev - Thru State - Individuals With Disabilities Education Act (IDEA)	17,024	0	249,527,000	673,955	563	1,093	0	0
C16	Fed Rev - Thru State - Math, Science, and Teacher Quality	17,024	0	45,173,000	86,349	563	1,093	0	0
C17	Fed Rev - Thru State - Safe and Drug Free Schools	17,024	0	2,617,000	4,162	563	1,093	0	0
C19	Fed Rev - Thru State - Vocational and Tech Education	17,024	0	11,314,000	32,686	563	1,093	0	0
B11	Fed Rev - Thru State - Bilingual Education	17,024	0	15,780,000	19,874	563	1,093	0	0
C20	Fed Rev - Thru State - Other	17,024	0	162,649,000	356,651	563	1,093	0	0
C25	Fed Rev - Thru State - Child Nutrition Act	17,024	0	439,209,000	972,318	563	1,093	0	0
C36	Fed Rev - Nonspecified	17,024	0	344,340,000	79,704	563	1,093	0	0
B10	Fed Rev - Direct - Impact Aid	17,024	0	56,958,000	80,089	563	1,093	0	0
B12	Fed Rev - Direct - Indian Education	17,024	0	4,296,000	5,766	563	1,093	0	0
B13	Fed Rev - Direct - Other	17,024	0	156,877,000	169,409	563	1,093	0	0
TSTREV	Total State Revenue	17,024	0	11,072,732,000	19,496,690	563	1,093	0	0
C01	State Rev - General Formula Assistance	17,024	0	7,510,143,000	13,671,415	563	1,093	0	0
C04	State Rev - Staff Improvement Programs	17,024	0	192,809,000	345,307	563	1,093	0	0
C05	State Rev - Special Education Programs	17,024	0	2,209,523,000	1,227,029	563	1,093	0	0
C06	State Rev - Compensatory and Basic Skills Programs	17,024	0	310,527,000	310,243	563	1,093	0	0
C07	State Rev - Bilingual Education Programs	17,024	0	86,900,000	69,599	563	1,093	0	0
C08	State Rev - Gifted and Talented Programs	17,024	0	82,254,000	70,085	563	1,093	0	0
C09	State Rev - Vocational Education Programs	17,024	0	21,492,000	72,894	563	1,093	0	0
C10	State Rev - School Lunch Programs	17,024	0	35,194,000	35,749	563	1,093	0	0
C11	State Rev - Capital Outlay and Debt Services Programs	17,024	0	278,248,000	349,444	563	1,093	0	0
C12	State Rev - Transportation Programs	17,024	0	73,083,000	240,396	563	1,093	0	0
C13	State Rev - Other Programs	17,024	0	1,340,518,000	1,783,883	563	1,093	0	0
C35	State Rev - Nonspecified	17,024	0	60,274,000	75,093	563	1,093	0	0
C38	State Rev On Behalf - Employee Benefits	17,024	0	256,513,000	1,197,923	563	1,093	0	0
C39	State Rev On Behalf - Not Employee Benefits	17,024	0	25,270,000	47,630	563	1,093	0	0
TLOCREV	Total Local Revenue	17,024	0	16,721,504,000	19,671,736	563	1,093	0	0
T02	Local Rev - Parent Government Contributions (Dependent School Systems)	1,174	0	15,561,558,000	49,389,086	9	17,497	0	0
T06	Local Rev - Property Taxes	12,553	0	2,714,956,000	16,181,403	38	6,089	0	0
T09	Local Rev - General Sales Taxes	11,946	0	398,916,000	417,234	38	6,696	0	0
T15	Local Rev - Public Utility Taxes	11,947	0	21,577,000	31,793	38	6,695	0	0
T40	Local Rev - Individual and Corporate Income Taxes	11,946	0	156,388,000	196,906	38	6,696	0	0
T99	Local Rev - All Other Taxes	11,953	0	100,793,000	149,853	38	6,689	0	0
D11	Local Rev - From Other School Systems	17,024	0	253,586,000	869,810	563	1,093	0	0
D23	Local Rev - From Cities and Counties	17,024	0	128,708,000	592,174	563	1,093	0	0
A07	Local Rev - Tuition Fees From Pupils and Parents	17,024	0	31,246,000	109,652	563	1,093	0	0
A08	Local Rev - Transportation Fees From Pupils and Parents	17,024	0	5,717,000	6,900	563	1,093	0	0
A09	Local Rev - School Lunch	17,024	0	41,649,000	331,969	563	1,093	0	0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2017—Continued

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Missing (-1)	Not applicable (-2)	Suppressed (-3)	Suppressed (-9)
A11	Local Rev - Textbook Sales and Rentals	17,024	0	3,751,000	12,968	563	1,093	0	0
A13	Local Rev - District Activity Receipts	17,024	0	79,979,000	266,208	563	1,093	0	0
A15	Local Rev - Student Fees, Nonspecified	17,024	0	14,510,000	9,404	563	1,093	0	0
A20	Local Rev - Other Sales and Services	17,024	0	80,808,000	134,631	563	1,093	0	0
A40	Local Rev - Rents and Royalties	17,024	0	22,247,000	56,793	563	1,093	0	0
U11	Local Rev - Sale of Property	17,024	0	78,524,000	36,237	563	1,093	0	0
U22	Local Rev - Interest Earnings	17,024	0	38,792,000	110,716	563	1,093	0	0
U30	Local Rev - Fines and Forfeits	17,024	0	21,109,000	24,228	563	1,093	0	0
U50	Local Rev - Private Contributions	17,024	0	70,802,000	79,672	563	1,093	0	0
U97	Local Rev - Miscellaneous	17,024	0	1,022,646,000	805,786	563	1,093	0	0
C24	NCES Local Revenue, Census State Revenue	17,024	0	1,040,855,000	328,472	563	1,093	0	0
TOTALEXP	Total Expenditures	17,024	0	30,727,358,000	42,600,988	563	1,093	0	0
TCURELSC	Total Current Exp For Elementary/Secondary Education	17,024	0	24,807,192,000	35,777,264	563	1,093	0	0
TCURINST	Total Current Exp - Instruction	17,024	0	18,814,048,000	21,672,299	563	1,093	0	0
E13	Current Exp - Instruction	17,024	0	18,814,048,000	21,672,299	563	1,093	0	0
V91	Payments to Private Schools	17,024	0	862,448,000	235,751	563	1,093	0	0
V92	Payments to Charter Schools	17,024	0	1,660,776,000	383,845	563	1,093	0	0
TCURSSVC	Total Current Exp - Support Services	17,024	0	5,408,653,000	12,635,026	563	1,093	0	0
E17	Current Exp - Support Services - Pupils	17,024	0	462,340,000	2,091,464	563	1,093	0	0
E07	Current Exp - Support Services - Instructional Staff	17,024	0	625,423,000	1,686,235	563	1,093	0	0
E08	Current Exp - Support Services - General Administration	17,024	0	127,649,000	703,202	563	1,093	0	0
E09	Current Exp - Support Services - School Administration	17,024	0	620,171,000	2,005,913	563	1,093	0	0
V40	Current Exp - Support Services - Operation and Maintenance of Plant	17,024	0	2,637,059,000	3,318,207	563	1,093	0	0
V45	Current Exp - Support Services - Student Transportation	17,024	0	1,247,107,000	1,499,232	563	1,093	0	0
V90	Current Exp - Support Services - Business/Central/Other	17,024	0	645,017,000	1,328,417	563	1,093	0	0
V85	Current Exp - Support Services Nonspecified	17,024	0	14,452,000	2,355	563	1,093	0	0
TCUROTH	Total Current Expenditures - Other Elementary/Secondary	17,024	0	584,491,000	1,469,939	563	1,093	0	0
E11	Current Exp - Food Services	17,024	0	544,564,000	1,393,481	563	1,093	0	0
V60	Current Exp - Enterprise Operations	17,024	0	39,927,000	68,989	563	1,093	0	0
V65	Current Exp - Other Elementary/Secondary	17,024	0	13,823,000	7,469	563	1,093	0	0
TNONELSE	Total Non-Elementary/Secondary Expenditures	17,024	0	152,009,000	395,645	563	1,093	0	0
V70	Non-Elementary/Secondary Exp - Community Services	17,024	0	74,027,000	226,690	563	1,093	0	0
V75	Non-Elementary/Secondary Exp - Adult Education	17,024	0	115,008,000	107,205	563	1,093	0	0
V80	Non-Elementary/Secondary Exp - Other	17,024	0	54,316,000	61,750	563	1,093	0	0
TCAPOUT	Total Capital Outlay Expenditures	17,024	0	2,837,591,000	3,757,932	563	1,093	0	0
F12	Capital Outlay - Construction	17,024	0	2,706,200,000	2,911,663	563	1,093	0	0
G15	Capital Outlay - Land and Existing Structures	17,024	0	188,382,000	251,517	563	1,093	0	0
K09	Capital Outlay - Instructional Equipment	17,024	0	74,587,000	123,727	563	1,093	0	0
K10	Capital Outlay - Other Equipment	17,024	0	71,195,000	443,841	563	1,093	0	0
K11	Capital Outlay - Nonspecified Equipment	17,024	0	21,422,000	27,184	563	1,093	0	0
L12	Payments to State Governments	17,024	0	403,324,000	135,419	563	1,093	0	0
M12	Payments to Local Governments	17,024	0	694,063,000	51,743	563	1,093	0	0
Q11	Payments to Other School Systems	17,024	0	375,455,000	790,122	563	1,093	0	0

See notes at end of table.

Appendix D—Value Distribution and Field Frequencies

Table D-2. Minimum, maximum, and mean of continuous variables, by variable: Fiscal year 2017—Continued

Variable	Label	Number of districts reported	Minimum	Maximum	Mean	Missing (-1)	Not applicable (-2)	Suppressed (-3)	Suppressed (-9)
I86	Interest On Debt	17,024	0	518,172,000	1,073,267	563	1,093	0	0
Z32	Total Salaries	17,024	0	12,189,521,000	20,559,558	563	1,093	0	0
Z33	Salaries - Instruction	17,024	0	10,251,760,000	13,744,688	563	1,093	0	0
Z35	Teacher Salaries - Regular Education Programs	17,024	0	4,209,796,000	8,248,444	563	1,093	0	0
Z36	Teacher Salaries - Special Education Programs	17,024	0	2,784,939,000	1,851,636	563	1,093	0	0
Z37	Teacher Salaries - Vocational Education Programs	17,024	0	702,579,000	350,665	563	1,093	0	0
Z38	Teacher Salaries - Other Educational Programs	17,024	0	106,363,000	568,871	563	1,093	0	0
V11	Salaries - Support Services - Pupils	17,024	0	304,661,000	1,309,679	563	1,093	0	0
V13	Salaries - Support Services - Instructional Staff	17,024	0	384,232,000	967,471	563	1,093	0	0
V15	Salaries - Support Services - General Administration	17,024	0	69,074,000	289,996	563	1,093	0	0
V17	Salaries - Support Services - School Administration	17,024	0	379,797,000	1,362,208	563	1,093	0	0
V21	Salaries - Support Services - Operation and Maintenance of Plant	17,024	0	912,733,000	1,111,733	563	1,093	0	0
V23	Salaries - Support Services - Student Transportation	17,024	0	78,595,000	501,712	563	1,093	0	0
V37	Salaries - Support Services - Business/Central/Other	17,024	0	255,282,000	580,689	563	1,093	0	0
V29	Salaries - Food Service	17,024	0	243,746,000	428,037	563	1,093	0	0
Z34	Total Employee Benefits	17,024	0	7,450,059,000	8,604,272	563	1,093	0	0
V10	Empl Benefits - Instruction	17,024	0	6,482,454,000	5,778,802	563	1,093	0	0
V12	Empl Benefits - Support Services - Pupils	17,024	0	148,235,000	534,942	563	1,093	0	0
V14	Empl Benefits - Support Services - Instructional Staff	17,024	0	162,624,000	371,558	563	1,093	0	0
V16	Empl Benefits - Support Services - General Administration	17,024	0	22,101,000	128,658	563	1,093	0	0
V18	Empl Benefits - Support Services - School Administration	17,024	0	211,235,000	541,841	563	1,093	0	0
V22	Empl Benefits - Support Services - Operation and Maintenance of Plant	17,024	0	544,369,000	513,928	563	1,093	0	0
V24	Empl Benefits - Support Services - Student Transportation	17,024	0	40,867,000	225,470	563	1,093	0	0
V38	Empl Benefits - Support Services - Business/Central/Other	17,024	0	152,255,000	259,849	563	1,093	0	0
V30	Empl Benefits - Food Services	17,024	0	90,735,000	183,014	563	1,093	0	0
V32	Empl Benefits - Enterprise Operations	17,024	0	8,255,000	7,073	563	1,093	0	0
V93	Textbooks (Function 1000)	17,024	0	87,003,000	168,718	563	1,093	0	0
_19H	Long Term Debt - Outstanding at Beginning of Fiscal Year	17,024	0	13,192,672,000	24,996,109	563	1,093	0	0
_21F	Long Term Debt - Issued During Fiscal Year	17,024	0	1,892,813,000	4,286,635	563	1,093	0	0
_31F	Long Term Debt - Retired During Fiscal Year	17,024	0	2,336,545,000	3,169,928	563	1,093	0	0
_41F	Long Term Debt - Outstanding at End of Fiscal Year	17,024	0	13,366,434,000	26,121,497	563	1,093	0	0
_61V	Short Term Debt - Outstanding at Beginning of Fiscal Year	17,024	0	870,000,000	511,392	563	1,093	0	0
_66V	Short Term Debt - Outstanding at End of Fiscal Year	17,024	0	1,336,994,000	549,126	563	1,093	0	0
W01	Assets - Sinking Fund	17,024	0	856,231,000	1,297,920	563	1,093	0	0
W31	Assets - Bond Fund	17,024	0	1,348,351,000	4,188,967	563	1,093	0	0
W61	Assets - Other Funds	17,024	0	3,398,387,000	9,514,395	563	1,093	0	0
V95	Utilities and Energy Services	17,024	0	78,447,000	481,525	563	1,093	0	0
V02	Technology-Related Supplies and Purchased Services	17,024	0	160,537,000	223,969	563	1,093	0	0
K14	Technology-Related Equipment	17,024	0	24,976,000	66,367	563	1,093	0	0
CE1	Current Expenditures - State and Local Funds	8,611	0	2,852,557,000	29,073,940	8,976	1,093	0	0
CE2	Current Expenditures - Federal Funds	8,611	0	448,495,000	2,871,165	8,976	1,093	0	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-3. Number of districts with zero and positive values for revenues, by revenue source and state: Fiscal year 2017

State	Revenues							
	Total		Federal		State		Local	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	17,007	17	16,575	449	16,838	186	16,824	200
Alabama	138	0	137	1	138	0	138	0
Alaska	54	0	54	0	54	0	54	0
Arizona	657	1	601	57	656	2	632	26
Arkansas	274	0	271	3	274	0	274	0
California	1,048	3	1,017	34	1,027	24	1,047	4
Colorado	198	0	196	2	197	1	198	0
Connecticut	201	0	198	3	199	2	196	5
Delaware	45	0	45	0	44	1	45	0
District of Columbia	66	0	63	3	0	66	66	0
Florida	67	0	67	0	67	0	67	0
Georgia	219	0	219	0	219	0	218	1
Hawaii	1	0	1	0	1	0	1	0
Idaho	156	0	155	1	156	0	156	0
Illinois	986	0	970	16	980	6	978	8
Indiana	416	0	406	10	413	3	410	6
Iowa	342	0	342	0	342	0	342	0
Kansas	312	0	312	0	297	15	312	0
Kentucky	173	0	173	0	173	0	173	0
Louisiana	177	0	174	3	177	0	176	1
Maine	264	0	236	28	257	7	258	6
Maryland	24	0	24	0	24	0	24	0
Massachusetts	401	0	401	0	389	12	401	0
Michigan	889	0	875	14	889	0	882	7
Minnesota	563	7	548	22	544	26	558	12
Mississippi	147	0	147	0	147	0	147	0
Missouri	556	0	556	0	556	0	556	0
Montana	420	0	415	5	420	0	420	0
Nebraska	262	0	262	0	261	1	262	0
Nevada	19	0	18	1	19	0	19	0
New Hampshire	176	0	171	5	176	0	175	1
New Jersey	689	0	669	20	689	0	683	6
New Mexico	149	3	148	4	149	3	149	3
New York	692	0	687	5	692	0	692	0
North Carolina	282	1	275	8	282	1	282	1
North Dakota	207	0	200	7	203	4	206	1
Ohio	1,083	1	1,062	22	1,083	1	1,019	65
Oklahoma	550	0	548	2	549	1	548	2
Oregon	216	0	215	1	216	0	216	0
Pennsylvania	773	0	764	9	766	7	773	0
Rhode Island	60	0	60	0	60	0	60	0
South Carolina	93	0	93	0	93	0	92	1
South Dakota	150	0	150	0	150	0	150	0
Tennessee	142	0	142	0	142	0	142	0
Texas	1,227	0	1,214	13	1,227	0	1,212	15
Utah	157	0	149	8	155	2	152	5
Vermont	302	1	165	138	302	1	280	23
Virginia	133	0	132	1	133	0	133	0
Washington	313	0	311	2	313	0	312	1
West Virginia	65	0	65	0	65	0	65	0
Wisconsin	425	0	424	1	425	0	425	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 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-4. Number of districts with zero and positive values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2017

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Positive	Zero	Positive	Zero	Positive	Zero	Positive	Zero
Total	16,996	28	16,846	178	16,952	72	15,270	1,754
Alabama	138	0	138	0	138	0	138	0
Alaska	54	0	54	0	54	0	52	2
Arizona	658	0	656	2	658	0	466	192
Arkansas	274	0	274	0	274	0	261	13
California	1,045	6	1,027	24	1,043	8	963	88
Colorado	198	0	197	1	198	0	180	18
Connecticut	200	1	200	1	190	11	190	11
Delaware	45	0	44	1	45	0	39	6
District of Columbia	65	1	65	1	65	1	60	6
Florida	67	0	67	0	67	0	67	0
Georgia	219	0	219	0	219	0	197	22
Hawaii	1	0	1	0	1	0	1	0
Idaho	156	0	156	0	156	0	131	25
Illinois	985	1	973	13	983	3	877	109
Indiana	416	0	403	13	416	0	384	32
Iowa	342	0	342	0	342	0	334	8
Kansas	312	0	311	1	312	0	292	20
Kentucky	173	0	173	0	173	0	173	0
Louisiana	177	0	177	0	177	0	175	2
Maine	263	1	229	35	263	1	191	73
Maryland	24	0	24	0	24	0	24	0
Massachusetts	401	0	401	0	401	0	318	83
Michigan	889	0	888	1	889	0	734	155
Minnesota	570	0	557	13	559	11	487	83
Mississippi	147	0	147	0	147	0	147	0
Missouri	556	0	556	0	556	0	555	1
Montana	420	0	415	5	420	0	311	109
Nebraska	262	0	262	0	262	0	260	2
Nevada	19	0	19	0	19	0	18	1
New Hampshire	176	0	169	7	176	0	161	15
New Jersey	683	6	674	15	683	6	642	47
New Mexico	152	0	152	0	152	0	133	19
New York	692	0	690	2	692	0	666	26
North Carolina	283	0	283	0	283	0	230	53
North Dakota	206	1	204	3	206	1	172	35
Ohio	1,084	0	1,083	1	1,073	11	931	153
Oklahoma	550	0	549	1	550	0	540	10
Oregon	216	0	215	1	216	0	183	33
Pennsylvania	773	0	772	1	773	0	687	86
Rhode Island	60	0	60	0	60	0	51	9
South Carolina	93	0	93	0	93	0	87	6
South Dakota	150	0	150	0	150	0	149	1
Tennessee	142	0	142	0	142	0	141	1
Texas	1,223	4	1,221	6	1,217	10	1,173	54
Utah	157	0	154	3	157	0	117	40
Vermont	296	7	277	26	295	8	223	80
Virginia	133	0	132	1	133	0	132	1
Washington	313	0	313	0	313	0	299	14
West Virginia	65	0	65	0	64	1	59	6
Wisconsin	425	0	425	0	425	0	421	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 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-5. Number of districts with zero and positive values for expenditures and membership, by type of expenditure and state: Fiscal year 2017

State	Expenditures						Membership (V33)	
	Total		Non-elementary/secondary		Capital outlay		Positive	Zero
	Positive	Zero	Positive	Zero	Positive	Zero		
Total	17,010	14	9,641	7,383	15,482	1,542	15,937	72
Alabama	138	0	138	0	137	1	137	0
Alaska	54	0	25	29	52	2	53	0
Arizona	658	0	101	557	433	225	640	1
Arkansas	274	0	150	124	268	6	259	0
California	1,050	1	626	425	948	103	973	7
Colorado	198	0	86	112	195	3	178	0
Connecticut	200	1	149	52	189	12	193	0
Delaware	45	0	21	24	36	9	44	1
District of Columbia	66	0	5	61	61	5	59	4
Florida	67	0	65	2	67	0	67	0
Georgia	219	0	66	153	194	25	202	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	156	0	36	120	148	8	154	0
Illinois	986	0	558	428	958	28	850	0
Indiana	416	0	320	96	415	1	387	1
Iowa	342	0	102	240	342	0	333	0
Kansas	312	0	59	253	311	1	287	0
Kentucky	173	0	169	4	173	0	173	0
Louisiana	177	0	61	116	151	26	177	0
Maine	263	1	114	150	202	62	208	0
Maryland	24	0	22	2	24	0	24	0
Massachusetts	401	0	178	223	356	45	401	0
Michigan	889	0	652	237	774	115	830	2
Minnesota	570	0	392	178	549	21	495	0
Mississippi	147	0	108	39	147	0	147	0
Missouri	556	0	535	21	538	18	555	0
Montana	420	0	188	232	316	104	393	0
Nebraska	262	0	48	214	260	2	245	0
Nevada	19	0	14	5	18	1	19	0
New Hampshire	176	0	41	135	161	15	162	0
New Jersey	683	6	427	262	637	52	647	0
New Mexico	152	0	39	113	151	1	151	0
New York	692	0	622	70	691	1	681	0
North Carolina	283	0	115	168	258	25	283	0
North Dakota	206	1	79	128	194	13	175	0
Ohio	1,084	0	579	505	898	186	977	49
Oklahoma	550	0	173	377	496	54	544	0
Oregon	216	0	127	89	200	16	194	0
Pennsylvania	773	0	658	115	758	15	675	0
Rhode Island	60	0	46	14	59	1	56	0
South Carolina	93	0	85	8	92	1	84	0
South Dakota	150	0	106	44	150	0	150	0
Tennessee	142	0	121	21	142	0	141	0
Texas	1,223	4	665	562	996	231	1,203	0
Utah	157	0	41	116	143	14	149	0
Vermont	303	0	48	255	248	55	218	7
Virginia	133	0	93	40	132	1	132	0
Washington	313	0	189	124	282	31	304	0
West Virginia	65	0	61	4	61	4	57	0
Wisconsin	425	0	313	112	422	3	422	0
Wyoming	48	0	24	24	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 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-6. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 2017

State	Number of districts	Minimum	Maximum	Mean
Total	17,024	\$0	\$16,721,504,000	\$19,671,736
Alabama	138	73,000	181,720,000	19,925,696
Alaska	54	24,000	220,389,000	10,255,444
Arizona	658	0	234,258,000	6,346,147
Arkansas	274	2,000	174,212,000	7,655,420
California	1,051	0	2,786,067,000	31,274,899
Colorado	198	33,000	877,431,000	26,667,869
Connecticut	201	0	268,230,000	33,187,557
Delaware	45	20,000	165,420,000	19,331,978
District of Columbia	66	360,000	1,353,009,000	34,642,864
Florida	67	2,463,000	2,128,219,000	215,719,328
Georgia	219	0	880,280,000	42,632,927
Hawaii	1	57,845,000	57,845,000	57,845,000
Idaho	156	1,000	98,038,000	3,927,340
Illinois	986	0	3,276,121,000	20,288,149
Indiana	416	0	158,512,000	9,813,291
Iowa	342	97,000	150,954,000	8,708,526
Kansas	312	257,000	172,442,000	6,424,288
Kentucky	173	449,000	667,734,000	15,477,058
Louisiana	177	0	368,689,000	23,724,266
Maine	264	0	84,200,000	6,077,205
Maryland	24	12,932,000	2,110,995,000	315,062,583
Massachusetts	401	594,000	1,076,894,000	27,773,464
Michigan	889	0	228,678,000	8,287,639
Minnesota	570	0	217,975,000	6,840,181
Mississippi	147	598,000	109,505,000	11,432,007
Missouri	556	150,000	305,737,000	12,273,022
Montana	420	1,000	51,065,000	1,818,448
Nebraska	262	191,000	337,571,000	10,380,748
Nevada	19	939,000	2,000,632,000	141,769,789
New Hampshire	176	0	95,737,000	11,647,830
New Jersey	689	0	215,693,000	26,099,740
New Mexico	152	0	215,511,000	4,883,546
New York	692	193,000	16,721,504,000	55,105,007
North Carolina	283	0	486,557,000	14,421,816
North Dakota	207	0	60,841,000	3,004,585
Ohio	1,084	0	584,020,000	12,360,982
Oklahoma	550	0	202,670,000	4,778,264
Oregon	216	3,000	433,581,000	14,560,176
Pennsylvania	773	277,000	1,321,361,000	26,415,862
Rhode Island	60	374,000	133,050,000	22,460,267
South Carolina	93	0	499,956,000	46,074,667
South Dakota	150	177,000	133,374,000	5,582,153
Tennessee	142	537,000	631,333,000	30,341,162
Texas	1,227	0	1,969,944,000	26,299,449
Utah	157	0	218,106,000	13,481,121
Vermont	303	0	23,612,000	1,518,571
Virginia	133	2,262,000	2,102,009,000	68,607,301
Washington	313	0	433,875,000	15,595,933
West Virginia	65	53,000	119,944,000	18,693,369
Wisconsin	425	751,000	397,333,000	14,018,864
Wyoming	48	572,000	132,972,000	14,033,625

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 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-7. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 2017

State	Number of districts	Minimum	Maximum	Mean
Total	17,024	\$0	\$11,072,732,000	\$19,496,690
Alabama	138	302,000	318,206,000	31,528,232
Alaska	54	535,000	443,641,000	29,638,944
Arizona	658	0	257,598,000	7,202,663
Arkansas	274	451,000	144,265,000	10,591,405
California	1,051	0	6,646,350,000	48,575,316
Colorado	198	0	389,329,000	23,247,394
Connecticut	201	0	380,188,000	21,467,532
Delaware	45	0	175,133,000	31,260,311
District of Columbia	66	0	0	0
Florida	67	3,159,000	1,100,104,000	169,353,463
Georgia	219	650,000	946,654,000	42,976,932
Hawaii	1	2,534,177,000	2,534,177,000	2,534,177,000
Idaho	156	157,000	206,647,000	10,703,468
Illinois	986	0	1,780,139,000	13,862,280
Indiana	416	0	285,190,000	19,903,298
Iowa	342	641,000	294,377,000	10,913,266
Kansas	312	0	439,511,000	12,922,785
Kentucky	173	1,215,000	523,343,000	25,031,636
Louisiana	177	173,000	225,556,000	21,568,588
Maine	264	0	50,406,000	4,141,754
Maryland	24	11,066,000	1,210,795,000	270,825,833
Massachusetts	401	0	382,870,000	17,596,369
Michigan	889	6,000	443,614,000	13,750,672
Minnesota	570	0	448,133,000	15,373,637
Mississippi	147	719,000	156,712,000	16,433,762
Missouri	556	95,000	85,480,000	6,662,759
Montana	420	4,000	59,655,000	2,025,726
Nebraska	262	0	291,375,000	5,537,240
Nevada	19	416,000	1,048,587,000	93,704,579
New Hampshire	176	20,000	81,137,000	5,704,818
New Jersey	689	26,000	946,010,000	17,580,691
New Mexico	152	0	715,843,000	17,546,908
New York	692	2,000	11,072,732,000	41,332,618
North Carolina	283	0	880,794,000	32,215,604
North Dakota	207	0	112,755,000	4,967,783
Ohio	1,084	0	379,310,000	9,673,787
Oklahoma	550	0	165,125,000	5,443,862
Oregon	216	12,000	325,325,000	18,605,995
Pennsylvania	773	0	1,574,767,000	15,628,864
Rhode Island	60	65,000	288,442,000	18,081,450
South Carolina	93	168,000	464,852,000	53,588,215
South Dakota	150	2,000	98,156,000	3,563,360
Tennessee	142	1,616,000	501,891,000	32,570,923
Texas	1,227	3,000	398,538,000	19,033,711
Utah	157	0	370,427,000	19,975,204
Vermont	303	0	75,770,000	5,479,904
Virginia	133	1,737,000	626,758,000	49,365,940
Washington	313	242,000	463,470,000	31,431,291
West Virginia	65	868,000	174,229,000	29,217,046
Wisconsin	425	70,000	666,004,000	12,574,195
Wyoming	48	819,000	210,750,000	23,782,438

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 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-8. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 2017

State	Number of districts	Minimum	Maximum	Mean
Total	17,024	\$0	\$2,061,297,000	\$3,338,701
Alabama	138	0	77,276,000	5,879,761
Alaska	54	50,000	83,884,000	6,485,259
Arizona	658	0	68,646,000	2,011,786
Arkansas	274	0	39,529,000	2,224,642
California	1,051	0	1,146,298,000	7,506,804
Colorado	198	0	119,226,000	3,566,455
Connecticut	201	0	61,970,000	2,410,851
Delaware	45	73,000	21,559,000	3,320,400
District of Columbia	66	0	167,840,000	3,603,409
Florida	67	1,491,000	451,479,000	47,792,940
Georgia	219	45,000	145,818,000	8,505,639
Hawaii	1	252,145,000	252,145,000	252,145,000
Idaho	156	0	20,936,000	1,568,423
Illinois	986	0	783,943,000	2,344,092
Indiana	416	0	57,467,000	2,379,498
Iowa	342	74,000	51,657,000	1,398,149
Kansas	312	18,000	71,902,000	1,724,853
Kentucky	173	145,000	158,335,000	5,266,249
Louisiana	177	0	84,468,000	6,457,441
Maine	264	0	9,268,000	703,235
Maryland	24	2,767,000	162,251,000	35,494,375
Massachusetts	401	21,000	87,514,000	2,040,012
Michigan	889	0	155,600,000	1,904,294
Minnesota	570	0	73,182,000	1,243,286
Mississippi	147	105,000	51,334,000	4,577,361
Missouri	556	35,000	58,937,000	1,732,808
Montana	420	0	13,919,000	517,574
Nebraska	262	35,000	80,998,000	1,302,779
Nevada	19	0	309,987,000	22,785,789
New Hampshire	176	0	21,395,000	958,375
New Jersey	689	0	77,505,000	1,842,604
New Mexico	152	0	125,521,000	3,672,533
New York	692	0	2,061,297,000	5,328,254
North Carolina	283	0	149,059,000	5,646,325
North Dakota	207	0	14,630,000	789,618
Ohio	1,084	0	99,917,000	1,695,204
Oklahoma	550	0	57,523,000	1,271,802
Oregon	216	0	51,144,000	2,583,889
Pennsylvania	773	0	321,363,000	2,782,219
Rhode Island	60	67,000	52,060,000	3,158,733
South Carolina	93	10,000	75,126,000	9,434,075
South Dakota	150	55,000	26,753,000	1,333,840
Tennessee	142	19,000	234,529,000	8,156,479
Texas	1,227	0	298,648,000	5,091,115
Utah	157	0	66,276,000	2,894,025
Vermont	303	0	6,918,000	366,799
Virginia	133	0	126,916,000	8,508,865
Washington	313	0	51,998,000	3,420,789
West Virginia	65	567,000	45,781,000	6,247,708
Wisconsin	425	0	186,666,000	1,888,468
Wyoming	48	36,000	15,197,000	2,454,313

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," Fiscal year 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-9. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2017

State	Number of districts	Minimum	Maximum	Mean
Total	17,024	\$0	\$29,855,533,000	\$42,507,127
Alabama	138	375,000	558,061,000	57,333,688
Alaska	54	615,000	747,914,000	46,379,648
Arizona	658	0	559,251,000	15,560,596
Arkansas	274	626,000	358,006,000	20,471,467
California	1,051	0	10,578,715,000	87,357,019
Colorado	198	705,000	1,351,162,000	53,481,717
Connecticut	201	3,000	497,390,000	57,065,940
Delaware	45	93,000	362,112,000	53,912,689
District of Columbia	66	392,000	1,520,849,000	38,246,273
Florida	67	10,111,000	3,679,802,000	432,865,731
Georgia	219	930,000	1,972,752,000	94,115,498
Hawaii	1	2,844,167,000	2,844,167,000	2,844,167,000
Idaho	156	183,000	304,367,000	16,199,231
Illinois	986	56,000	5,840,203,000	36,494,521
Indiana	416	10,000	501,169,000	32,096,087
Iowa	342	2,075,000	496,988,000	21,019,942
Kansas	312	404,000	634,437,000	21,071,926
Kentucky	173	2,069,000	1,349,412,000	45,774,942
Louisiana	177	613,000	628,729,000	51,750,294
Maine	264	1,000	115,888,000	10,922,193
Maryland	24	31,375,000	3,089,537,000	621,382,792
Massachusetts	401	1,225,000	1,533,514,000	47,409,845
Michigan	889	9,000	696,663,000	23,942,604
Minnesota	570	0	705,727,000	23,457,104
Mississippi	147	1,639,000	293,674,000	32,443,129
Missouri	556	610,000	432,463,000	20,668,588
Montana	420	5,000	120,659,000	4,361,748
Nebraska	262	1,586,000	709,944,000	17,220,767
Nevada	19	2,599,000	3,359,206,000	258,260,158
New Hampshire	176	20,000	188,858,000	18,311,023
New Jersey	689	52,000	1,180,572,000	45,523,035
New Mexico	152	0	1,056,875,000	26,102,987
New York	692	195,000	29,855,533,000	101,765,880
North Carolina	283	0	1,443,941,000	52,283,746
North Dakota	207	27,000	180,363,000	8,761,986
Ohio	1,084	0	920,853,000	23,729,972
Oklahoma	550	32,000	406,745,000	11,493,927
Oregon	216	81,000	718,205,000	35,750,060
Pennsylvania	773	352,000	3,217,491,000	44,826,944
Rhode Island	60	1,310,000	473,552,000	43,700,450
South Carolina	93	1,641,000	903,136,000	109,096,957
South Dakota	150	338,000	258,283,000	10,479,353
Tennessee	142	2,674,000	1,272,594,000	71,068,563
Texas	1,227	3,000	2,467,450,000	50,424,275
Utah	157	32,000	622,816,000	36,350,350
Vermont	303	0	87,492,000	7,365,274
Virginia	133	4,235,000	2,855,683,000	126,482,105
Washington	313	268,000	949,343,000	50,448,013
West Virginia	65	3,198,000	339,954,000	54,158,123
Wisconsin	425	1,458,000	1,250,003,000	28,481,527
Wyoming	48	4,137,000	271,933,000	40,270,375

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 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-10. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state:
Fiscal year 2017

State	Number of districts	Minimum	Maximum	Mean
Total	17,024	\$0	\$18,814,048,000	\$21,672,299
Alabama	138	324,000	283,873,000	29,300,058
Alaska	54	184,000	409,016,000	23,445,870
Arizona	658	0	276,005,000	7,214,144
Arkansas	274	294,000	172,430,000	10,014,182
California	1,051	0	4,995,737,000	42,573,855
Colorado	198	0	499,063,000	24,993,328
Connecticut	201	0	276,706,000	29,665,871
Delaware	45	0	172,581,000	28,002,911
District of Columbia	66	0	591,015,000	14,663,197
Florida	67	4,043,000	2,136,930,000	233,903,209
Georgia	219	90,000	990,219,000	49,839,539
Hawaii	1	1,520,054,000	1,520,054,000	1,520,054,000
Idaho	156	84,000	149,462,000	8,396,795
Illinois	986	0	3,544,492,000	19,321,482
Indiana	416	0	196,835,000	14,457,445
Iowa	342	256,000	254,253,000	10,357,401
Kansas	312	0	306,070,000	10,698,744
Kentucky	173	860,000	654,795,000	22,907,595
Louisiana	177	260,000	294,589,000	25,261,486
Maine	264	0	62,081,000	5,512,500
Maryland	24	19,068,000	1,694,301,000	349,935,000
Massachusetts	401	468,000	676,524,000	24,044,993
Michigan	889	0	300,047,000	11,108,600
Minnesota	570	0	398,651,000	12,486,642
Mississippi	147	393,000	145,683,000	16,312,136
Missouri	556	180,000	269,225,000	10,308,200
Montana	420	0	69,889,000	2,338,852
Nebraska	262	1,199,000	418,851,000	9,988,595
Nevada	19	993,000	1,753,177,000	134,860,211
New Hampshire	176	0	119,850,000	9,982,392
New Jersey	689	0	399,111,000	22,497,177
New Mexico	152	127,000	498,119,000	12,097,533
New York	692	0	18,814,048,000	60,613,921
North Carolina	283	224,000	919,464,000	30,990,329
North Dakota	207	0	100,417,000	4,373,908
Ohio	1,084	0	418,960,000	11,519,689
Oklahoma	550	0	184,664,000	5,582,980
Oregon	216	0	346,625,000	17,541,625
Pennsylvania	773	0	926,650,000	21,111,184
Rhode Island	60	449,000	200,157,000	22,182,683
South Carolina	93	844,000	402,616,000	47,758,183
South Dakota	150	199,000	139,411,000	5,343,653
Tennessee	142	986,000	698,645,000	39,352,754
Texas	1,227	0	1,101,432,000	24,038,713
Utah	157	0	345,304,000	18,860,815
Vermont	303	0	56,871,000	3,257,828
Virginia	133	0	1,692,988,000	70,001,887
Washington	313	129,000	455,509,000	24,367,872
West Virginia	65	13,000	189,686,000	28,124,769
Wisconsin	425	326,000	603,968,000	14,155,475
Wyoming	48	1,802,000	132,667,000	19,134,688

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 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-11. Number of districts and minimum, maximum, and mean of districts' current expenditures for support services, by state: Fiscal year 2017

State	Number of districts	Minimum	Maximum	Mean
Total	17,024	\$0	\$5,408,653,000	\$12,635,026
Alabama	138	112,000	208,087,000	18,526,145
Alaska	54	394,000	275,190,000	18,775,852
Arizona	658	5,000	198,861,000	5,531,439
Arkansas	274	238,000	115,884,000	6,855,693
California	1,051	0	3,171,322,000	26,238,822
Colorado	198	341,000	494,483,000	17,850,217
Connecticut	201	0	164,702,000	16,986,826
Delaware	45	154,000	112,639,000	15,375,289
District of Columbia	66	0	432,742,000	12,461,712
Florida	67	4,317,000	1,002,935,000	125,980,149
Georgia	219	346,000	635,202,000	27,614,872
Hawaii	1	949,131,000	949,131,000	949,131,000
Idaho	156	60,000	91,354,000	5,018,397
Illinois	986	0	1,362,525,000	11,294,517
Indiana	416	24,000	183,635,000	9,350,962
Iowa	342	455,000	152,245,000	6,007,404
Kansas	312	139,000	213,542,000	5,929,234
Kentucky	173	702,000	509,431,000	14,462,179
Louisiana	177	480,000	237,425,000	17,795,288
Maine	264	0	41,339,000	3,654,943
Maryland	24	11,824,000	811,217,000	182,371,917
Massachusetts	401	217,000	467,322,000	13,608,783
Michigan	889	15,000	282,253,000	7,513,683
Minnesota	570	0	199,364,000	5,924,781
Mississippi	147	795,000	95,514,000	10,628,639
Missouri	556	169,000	145,285,000	6,340,576
Montana	420	8,000	37,882,000	1,453,860
Nebraska	262	460,000	195,322,000	4,510,573
Nevada	19	1,317,000	1,053,763,000	85,195,421
New Hampshire	176	5,000	53,451,000	5,556,341
New Jersey	689	0	325,990,000	14,716,017
New Mexico	152	186,000	303,759,000	8,625,092
New York	692	4,000	5,408,653,000	24,396,382
North Carolina	283	53,000	413,967,000	15,769,869
North Dakota	207	0	49,668,000	2,376,797
Ohio	1,084	0	327,455,000	7,442,976
Oklahoma	550	66,000	147,227,000	3,652,833
Oregon	216	11,000	262,241,000	11,488,759
Pennsylvania	773	67,000	565,097,000	12,064,325
Rhode Island	60	865,000	172,754,000	14,919,367
South Carolina	93	282,000	273,574,000	34,752,452
South Dakota	150	198,000	70,363,000	3,187,907
Tennessee	142	810,000	413,621,000	21,774,535
Texas	1,227	0	877,723,000	14,593,865
Utah	157	22,000	151,021,000	9,113,541
Vermont	303	0	19,317,000	1,988,630
Virginia	133	906,000	924,815,000	40,532,331
Washington	313	81,000	279,733,000	16,104,505
West Virginia	65	0	104,607,000	17,787,662
Wisconsin	425	261,000	422,846,000	9,056,438
Wyoming	48	1,263,000	83,569,000	12,259,021

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 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-12. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2017

State	Number of districts	Minimum	Maximum	Mean
Total	17,024	\$0	\$584,491,000	\$1,469,939
Alabama	138	26,000	39,195,000	3,516,507
Alaska	54	0	22,780,000	1,625,389
Arizona	658	0	29,543,000	711,907
Arkansas	274	0	15,226,000	974,606
California	1,051	0	417,971,000	2,777,459
Colorado	198	0	40,517,000	1,678,566
Connecticut	201	0	21,750,000	1,787,373
Delaware	45	0	12,217,000	1,932,289
District of Columbia	66	0	41,147,000	1,061,894
Florida	67	485,000	161,187,000	19,654,433
Georgia	219	0	85,080,000	4,734,680
Hawaii	1	130,889,000	130,889,000	130,889,000
Idaho	156	0	10,542,000	699,167
Illinois	986	0	194,035,000	870,357
Indiana	416	0	24,477,000	1,249,755
Iowa	342	0	19,180,000	720,816
Kansas	312	0	23,566,000	782,026
Kentucky	173	99,000	85,372,000	2,639,671
Louisiana	177	0	29,230,000	2,459,525
Maine	264	0	4,721,000	405,436
Maryland	24	1,160,000	72,454,000	15,708,792
Massachusetts	401	0	51,895,000	1,184,327
Michigan	889	0	39,177,000	713,993
Minnesota	570	0	38,657,000	903,196
Mississippi	147	34,000	19,231,000	1,852,544
Missouri	556	0	16,519,000	765,921
Montana	420	0	5,964,000	173,067
Nebraska	262	0	44,193,000	809,000
Nevada	19	0	126,652,000	8,988,211
New Hampshire	176	0	5,242,000	394,222
New Jersey	689	0	30,278,000	1,296,331
New Mexico	152	0	34,968,000	1,040,664
New York	692	0	584,491,000	1,870,983
North Carolina	283	0	61,660,000	2,492,527
North Dakota	207	0	11,644,000	538,981
Ohio	1,084	0	28,858,000	656,756
Oklahoma	550	0	26,305,000	716,600
Oregon	216	0	18,854,000	1,054,940
Pennsylvania	773	0	80,767,000	1,300,797
Rhode Island	60	0	18,049,000	1,031,183
South Carolina	93	0	49,412,000	4,652,548
South Dakota	150	0	15,232,000	487,813
Tennessee	142	0	77,786,000	3,589,444
Texas	1,227	0	120,569,000	2,148,200
Utah	157	0	33,393,000	1,648,567
Vermont	303	0	2,161,000	149,518
Virginia	133	0	100,058,000	4,453,451
Washington	313	0	19,824,000	1,672,064
West Virginia	65	0	19,230,000	3,099,277
Wisconsin	425	0	45,014,000	891,440
Wyoming	48	81,000	6,516,000	965,125

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 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-13. Number of districts and minimum, maximum, and mean of districts' total current expenditures for elementary/secondary education, by state: Fiscal year 2017

State	Number of districts	Minimum	Maximum	Mean
Total	17,024	\$0	\$24,807,192,000	\$35,777,264
Alabama	138	462,000	531,155,000	51,342,710
Alaska	54	586,000	706,986,000	43,847,111
Arizona	658	8,000	504,409,000	13,457,491
Arkansas	274	563,000	303,540,000	17,844,482
California	1,051	0	8,585,030,000	71,590,136
Colorado	198	510,000	1,034,063,000	44,522,111
Connecticut	201	0	409,865,000	48,440,070
Delaware	45	154,000	294,196,000	45,310,489
District of Columbia	66	0	1,064,904,000	28,186,803
Florida	67	8,968,000	3,301,052,000	379,537,791
Georgia	219	831,000	1,710,501,000	82,189,091
Hawaii	1	2,600,074,000	2,600,074,000	2,600,074,000
Idaho	156	151,000	251,029,000	14,114,359
Illinois	986	0	5,101,052,000	31,486,356
Indiana	416	24,000	402,898,000	25,058,161
Iowa	342	1,477,000	425,678,000	17,085,620
Kansas	312	316,000	543,178,000	17,410,003
Kentucky	173	1,686,000	1,249,598,000	40,009,445
Louisiana	177	833,000	537,547,000	45,516,299
Maine	264	0	107,711,000	9,572,879
Maryland	24	32,052,000	2,561,482,000	548,015,708
Massachusetts	401	726,000	1,195,741,000	38,838,102
Michigan	889	15,000	621,477,000	19,336,276
Minnesota	570	1,000	619,963,000	19,314,619
Mississippi	147	1,474,000	245,405,000	28,793,320
Missouri	556	372,000	392,779,000	17,414,696
Montana	420	10,000	107,771,000	3,965,779
Nebraska	262	1,779,000	658,366,000	15,308,168
Nevada	19	2,408,000	2,933,592,000	229,043,842
New Hampshire	176	5,000	171,156,000	15,932,955
New Jersey	689	0	752,467,000	38,509,525
New Mexico	152	325,000	836,846,000	21,763,289
New York	692	4,000	24,807,192,000	86,881,285
North Carolina	283	277,000	1,379,532,000	49,252,724
North Dakota	207	0	159,355,000	7,289,686
Ohio	1,084	11,000	775,273,000	19,619,422
Oklahoma	550	66,000	358,196,000	9,952,413
Oregon	216	11,000	627,720,000	30,085,324
Pennsylvania	773	67,000	1,572,514,000	34,476,305
Rhode Island	60	1,431,000	390,960,000	38,133,233
South Carolina	93	1,539,000	725,602,000	87,163,183
South Dakota	150	397,000	225,006,000	9,019,373
Tennessee	142	2,349,000	1,190,052,000	64,716,732
Texas	1,227	0	2,099,724,000	40,780,778
Utah	157	22,000	512,726,000	29,622,924
Vermont	303	0	76,624,000	5,395,977
Virginia	133	906,000	2,717,861,000	114,987,669
Washington	313	210,000	755,066,000	42,144,441
West Virginia	65	2,428,000	313,523,000	49,011,708
Wisconsin	425	1,032,000	1,071,828,000	24,103,353
Wyoming	48	3,272,000	222,752,000	32,358,833

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 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-14. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2017

State	Number of districts	Minimum	Maximum	Mean
Total	17,024	\$0	\$2,837,591,000	\$3,757,932
Alabama	138	0	55,387,000	4,610,681
Alaska	54	0	60,954,000	3,140,333
Arizona	658	0	32,289,000	1,346,198
Arkansas	274	0	43,832,000	1,922,960
California	1,051	0	559,525,000	7,037,152
Colorado	198	0	187,370,000	5,973,929
Connecticut	201	0	45,594,000	2,295,378
Delaware	45	0	29,557,000	3,019,533
District of Columbia	66	0	415,890,000	7,741,985
Florida	67	389,000	426,128,000	34,218,433
Georgia	219	0	162,560,000	8,949,735
Hawaii	1	161,655,000	161,655,000	161,655,000
Idaho	156	0	19,959,000	740,878
Illinois	986	0	201,717,000	1,912,593
Indiana	416	0	57,580,000	2,669,178
Iowa	342	67,000	59,048,000	2,359,272
Kansas	312	0	85,843,000	2,743,811
Kentucky	173	19,000	83,727,000	4,309,254
Louisiana	177	0	69,980,000	3,885,667
Maine	264	0	37,003,000	568,443
Maryland	24	457,000	292,353,000	51,557,333
Massachusetts	401	0	94,511,000	2,730,042
Michigan	889	0	47,476,000	1,532,405
Minnesota	570	0	85,957,000	3,930,291
Mississippi	147	19,000	36,771,000	2,578,626
Missouri	556	0	34,420,000	1,469,621
Montana	420	0	27,342,000	431,417
Nebraska	262	0	160,478,000	2,629,256
Nevada	19	0	361,897,000	27,024,842
New Hampshire	176	0	30,855,000	818,807
New Jersey	689	0	60,231,000	1,991,170
New Mexico	152	0	179,917,000	3,729,428
New York	692	0	2,837,591,000	7,641,045
North Carolina	283	0	334,216,000	5,101,908
North Dakota	207	0	52,315,000	1,384,193
Ohio	1,084	0	71,197,000	1,812,216
Oklahoma	550	0	48,219,000	1,153,833
Oregon	216	0	212,494,000	3,829,884
Pennsylvania	773	0	115,334,000	2,560,034
Rhode Island	60	0	8,467,000	1,063,067
South Carolina	93	0	213,454,000	13,835,677
South Dakota	150	11,000	22,773,000	1,013,447
Tennessee	142	69,000	159,457,000	5,884,810
Texas	1,227	0	648,546,000	8,011,647
Utah	157	0	111,271,000	5,738,643
Vermont	303	0	6,012,000	185,825
Virginia	133	0	243,825,000	9,990,962
Washington	313	0	175,404,000	7,474,403
West Virginia	65	0	21,127,000	3,088,046
Wisconsin	425	0	40,618,000	2,190,256
Wyoming	48	326,000	67,878,000	7,312,396

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 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies

Table D-15. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 2017

State	Number of districts	Minimum	Maximum	Mean
Total	17,024	\$0	\$152,009,000	\$395,645
Alabama	138	15,000	5,668,000	875,232
Alaska	54	0	1,850,000	147,333
Arizona	658	0	8,654,000	139,040
Arkansas	274	0	2,914,000	104,518
California	1,051	0	122,181,000	1,229,710
Colorado	198	0	45,365,000	392,187
Connecticut	201	0	4,779,000	203,552
Delaware	45	0	29,348,000	1,152,000
District of Columbia	66	0	25,101,000	700,167
Florida	67	0	88,073,000	8,448,567
Georgia	219	0	5,765,000	154,808
Hawaii	1	16,960,000	16,960,000	16,960,000
Idaho	156	0	1,876,000	29,436
Illinois	986	0	59,787,000	162,400
Indiana	416	0	6,775,000	199,341
Iowa	342	0	5,856,000	93,845
Kansas	312	0	771,000	15,042
Kentucky	173	0	9,105,000	369,832
Louisiana	177	0	2,398,000	72,616
Maine	264	0	2,797,000	115,841
Maryland	24	0	7,668,000	1,128,000
Massachusetts	401	0	5,181,000	175,170
Michigan	889	0	6,801,000	326,249
Minnesota	570	0	36,995,000	900,614
Mississippi	147	0	1,991,000	106,129
Missouri	556	0	18,462,000	430,784
Montana	420	0	1,173,000	22,467
Nebraska	262	0	628,000	7,958
Nevada	19	0	17,867,000	1,322,368
New Hampshire	176	0	1,087,000	34,318
New Jersey	689	0	54,316,000	646,144
New Mexico	152	0	534,000	12,908
New York	692	0	152,009,000	506,738
North Carolina	283	0	12,754,000	229,763
North Dakota	207	0	2,781,000	56,353
Ohio	1,084	0	24,592,000	288,187
Oklahoma	550	0	5,197,000	46,625
Oregon	216	0	3,642,000	159,759
Pennsylvania	773	0	52,150,000	776,008
Rhode Island	60	0	11,493,000	954,333
South Carolina	93	0	9,326,000	383,720
South Dakota	150	0	2,141,000	47,807
Tennessee	142	0	11,135,000	581,451
Texas	1,227	0	19,357,000	285,869
Utah	157	0	14,429,000	377,433
Vermont	303	0	2,194,000	35,465
Virginia	133	0	26,780,000	580,263
Washington	313	0	10,463,000	256,808
West Virginia	65	0	8,349,000	595,431
Wisconsin	425	0	27,890,000	279,376
Wyoming	48	0	2,068,000	102,813

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 2017, Provisional Version 1a.

Appendix D—Value Distribution and Field Frequencies


Table D-16. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2017

State	Number of districts	Minimum	Maximum	Mean
Total	17,024	\$0	\$30,727,358,000	\$42,600,988
Alabama	138	554,000	571,906,000	58,202,652
Alaska	54	626,000	783,285,000	47,908,519
Arizona	658	8,000	547,540,000	15,436,900
Arkansas	274	624,000	364,810,000	20,452,927
California	1,051	0	9,824,700,000	85,795,917
Colorado	198	749,000	1,391,970,000	53,653,530
Connecticut	201	0	496,560,000	54,555,647
Delaware	45	154,000	324,473,000	52,108,178
District of Columbia	66	531,000	1,562,841,000	38,150,697
Florida	67	9,780,000	3,785,166,000	431,346,104
Georgia	219	874,000	1,855,763,000	93,445,772
Hawaii	1	2,778,689,000	2,778,689,000	2,778,689,000
Idaho	156	151,000	275,963,000	15,268,442
Illinois	986	65,000	5,827,667,000	35,757,190
Indiana	416	27,000	478,218,000	29,493,188
Iowa	342	2,000,000	484,861,000	20,699,076
Kansas	312	371,000	592,320,000	20,968,490
Kentucky	173	1,806,000	1,363,137,000	45,964,497
Louisiana	177	879,000	611,085,000	51,918,040
Maine	264	0	116,079,000	10,987,568
Maryland	24	32,638,000	2,901,866,000	611,164,542
Massachusetts	401	1,149,000	1,518,275,000	46,220,748
Michigan	889	15,000	631,185,000	23,621,765
Minnesota	570	3,000	748,100,000	25,319,621
Mississippi	147	1,680,000	273,590,000	31,846,156
Missouri	556	498,000	410,991,000	19,992,549
Montana	420	10,000	139,017,000	4,538,729
Nebraska	262	2,062,000	838,875,000	18,395,523
Nevada	19	2,779,000	3,442,091,000	266,453,105
New Hampshire	176	7,000	181,059,000	18,105,733
New Jersey	689	0	1,144,773,000	45,226,482
New Mexico	152	353,000	1,038,807,000	26,000,789
New York	692	142,000	30,727,358,000	102,363,877
North Carolina	283	280,000	1,789,123,000	55,874,640
North Dakota	207	0	183,628,000	9,206,275
Ohio	1,084	11,000	1,017,097,000	23,581,831
Oklahoma	550	113,000	415,788,000	11,264,209
Oregon	216	53,000	856,375,000	36,822,588
Pennsylvania	773	153,000	3,680,833,000	44,923,413
Rhode Island	60	1,450,000	464,126,000	43,472,283
South Carolina	93	1,593,000	851,587,000	108,424,118
South Dakota	150	451,000	258,503,000	10,407,467
Tennessee	142	2,622,000	1,307,012,000	72,875,852
Texas	1,227	0	2,989,364,000	53,442,609
Utah	157	22,000	628,578,000	36,862,541
Vermont	303	2,000	86,097,000	7,340,142
Virginia	133	4,195,000	3,034,311,000	129,858,414
Washington	313	210,000	933,454,000	51,600,760
West Virginia	65	3,041,000	336,151,000	53,020,692
Wisconsin	425	1,129,000	1,192,456,000	28,297,464
Wyoming	48	3,984,000	267,688,000	40,156,042

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 2017, Provisional Version 1a.

Appendix E—Survey Form

	<p>RETURN BY FAX TO</p> <p>Educational Finance Branch at 888-891-2099</p>	<p>FORM F-33 (1-10-2018)</p>	<p>U.S. DEPARTMENT OF COMMERCE Economics and Statistics Administration U.S. CENSUS BUREAU</p> <p style="text-align: center;">2017 CENSUS OF GOVERNMENTS SURVEY OF SCHOOL SYSTEM FINANCES</p>
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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)

You are not required to respond to this collection of information if it does not display a valid approval number from the Office of Management and Budget (OMB). The eight-digit OMB number is 0607-0700 and appears in the upper right corner of this report form.


Title 13, United States Code, Sections 8(b), 161, and 182; and Title 20, United States Code, Sections 9543-44 authorize the Census Bureau to conduct this collection jointly with the National Center for Education Statistics and to request your voluntary assistance. Public records retained from this collection do not require confidentiality under provisions of Title 13, United States Code, Section 9(a).

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. We estimate public reporting burden for this collection of information to be an average of 86 hours if responding using the codes on this form, or 14 hours using state education agency account codes, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: ECON Survey Comments 0607-0700, U.S. Census Bureau, 4600 Silver Hill Road, EMD-8K122, Washington, D.C. 20233. You may e-mail comments to ECON.Survey.Comments@census.gov; use "ECON Survey Comments 0607-0700" as the subject.

NOTE ➔ Please read the instructions on pages 6 through 9 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, 2014.

Part I REVENUE	Amount Omit cents
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 <i>Omit cents</i>
Section A – FROM LOCAL SOURCES – Continued		
	17. Interest earnings (1510)	U22
	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. National activities for school safety	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	
	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
Part III CAPITAL OUTLAY EXPENDITURES			Amount <i>Omit cents</i>
1. Construction (object 450)			F12
2. Land and existing structures (objects 710, 720, 740)			G15
3. Instructional equipment (object 730, function 1000)			K09
4. All other equipment (object 730, functions 2000, 3000, 4000)			K10
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY			Q11
1. Payments to other school systems (objects 511, 512, 561, 562, 566, 567)			
2. Payments to state governments (objects 565, 569)			L12
3. Payments to local governments (objects 565, 569)			M12
4. Interest on school system indebtedness (object 832)			I86

CONTINUE WITH PART V ON PAGE 4 

Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		Amount Omit cents	
1. For employee benefits		C38	
2. All other (textbooks, school bus purchase, etc.)		C39	
Part VI DEBT		19H	
Section A - LONG TERM - Term of more than one year			
1. Outstanding at beginning of the fiscal year		21F	
2. Issued during fiscal year (revenue code 5110)		31F	
3. Retired during fiscal year (object 831)		41F	
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)		61V	
Section B - SHORT TERM - Term of one year or less			
1. Outstanding at beginning of fiscal year		66V	
2. Outstanding at end of fiscal year			
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CDs and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP - October 2016		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 2016		V33	
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		
4. State revenue, nonspecified	C35		
5. Federal revenue, nonspecified	C36		
6. State payment on behalf of the LEA, instruction employee benefits	J13		
7. State payment on behalf of the LEA, pupil support services employee benefits	J17		
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07		
9. State payment on behalf of the LEA, general administration employee benefits	J08		
10. State payment on behalf of the LEA, school administration employee benefits	J09		
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40		
12. State payment on behalf of the LEA, student transportation employee benefits	J45		
13. State payment on behalf of the LEA, business/central/other employee benefits	J90		
14. State payment on behalf of the LEA, other employee benefits	J10		
15. Support services expenditures, nonspecified	V85		

CONTINUE WITH PART IX ON PAGE 5 

Part IX SPECIAL PROCESSING ITEMS – Continued

Item	Code	Amount
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 EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A, II-B, and III

1. Payments to private schools (objects 563, 566)	V91	
2. Payments to charter schools (objects 562, 564, 567)	V92	
3. Total salaries and wages (object 100 – ALL functions)	Z32	
4. Total employee benefit payments (object 200 – ALL functions)	Z34	
5. Teacher salaries – Regular education programs (program 100)	Z35	
6. Teacher salaries – Special education programs (program 200)	Z36	
7. Teacher salaries – Vocational education programs (program 300)	Z37	
8. Teacher salaries – Other education programs (programs 400, 900)	Z38	
9. Textbooks (object 640, function 1000)	V93	
10. Utilities and energy services (objects 410, 620 – function 2600)	V95	
11. Technology-related supplies and purchased services (objects 351, 352, 432, 443, 530, 650 – ALL functions)	V02	
12. Technology-related equipment (objects 734, 735 – ALL functions)	K14	

Part XI ESSA: CURRENT EXPENDITURES BY FUND TYPE

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

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 Branch of the U.S. Census Bureau at 1-800-622-6193 or erd.f33.list@census.gov.

Part I – REVENUE

Section A – FROM LOCAL SOURCES

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

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

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

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

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

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

Section B – FROM STATE SOURCES

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

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

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

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

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

Lines 5-10. Enter state revenues for the type of program indicated. Include career education programs on line 7; school lunch matching payments on line 8; school construction, building aid, and interest and principal payments on line 9; and bus driver salaries and bus replacements on line 10.

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

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

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

Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Include federal revenues distributed through Title I of the Elementary-Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA). Report basic, concentration, targeted, and education 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 this law; report these grants in Part I-D3 of this form instead.

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 Every Student Succeeds Act (ESSA).

Line 4. Report National Activities for School Safety grants distributed under Title IV-F, subpart 3, section 4631 of the Elementary-Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

Line 5. Report formula grants authorized by the Carl D. Perkins Career and Technical Education Improvement Act of 2006. Include revenues from Basic State and Tech Prep Education formula grants authorized under this law.

Line 6. Report revenues from Child Nutrition Act programs (e.g., National School Lunch Act, School Breakfast Program, Special Milk Program, a la carte sales, etc.). **Report cash payments only & exclude the value of donated commodities.**

Line 7. Include project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

Line 8. Enter the total of all other federal funds disbursed through the state to the local education agency not included in lines 1 through 7 above. Include grants for the 21st Century Community Learning Center programs provided under Title IV-B of the Elementary-Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA) and formula grants authorized by the Workforce Innovation and Opportunity Act.

Section D – FROM FEDERAL SOURCES DIRECTLY

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

Line 2. Include both project and formula grants for Indian education distributed under Title VI of the Elementary-Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

CONTINUE ON PAGE 7 

Line 3. Report the total of all other federal grants awarded directly to the local education agency not included in lines 1 or 2 above. Include project grants authorized under Part D of IDEA, as well as federal Head Start, magnet schools, and gifted and talented program grants provided directly to the local education agency. Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in 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 interfund 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, 2014.

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

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

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

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

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

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

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

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

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

Section B – ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS

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

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

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

Section C – NONELEMENTARY-SECONDARY PROGRAMS

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

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

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

Part III – CAPITAL OUTLAY EXPENDITURES

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

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

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

Line 1. Payments to other school systems. Report payments to in-state and out-of-state public school systems for tuition, transportation, computer and purchasing services, etc. Payments made to dependent school systems or to parent governments of dependent school systems should be included here. Please only report applicable portions of object codes 562, 566, and 567 here. Amounts for private or charter schools utilizing these object codes should be reported in either Part X, Line 1 or Part X, Line 2.

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

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

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

Include state payments that benefit the local education agency 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, 2016

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2016 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 Local Education Agency Universe Survey.*

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Part IX – SPECIAL PROCESSING ITEMS

These are special use items. Amounts should only be reported in this part if all pertinent financial data cannot be reported in Parts I through VIII. Before entering data in this part, please contact the Educational Finance Branch of the U.S. Census Bureau at 1–800–622–6193 or erd.f33.list@census.gov.

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

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

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

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

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

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

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

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

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

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

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

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

Line 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 and 2, that were made for nonelementary-secondary programs. See definitions for Part II-C.

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

Part X – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A, II-B, AND III

Line 1. Payments to private schools (objects 563, 566). Report all expenditures to private schools for tuition and for any other purpose. These payments will be deducted from the amounts reported in Parts II-A and II-B when calculating per pupil expenditures for the school system. The fall membership count of students supported by public school money but attending private schools should be excluded from the fall membership reported in Part VIII. Identify in the remarks section the expenditure functions for which the private school payment was made, if possible. If no information is provided, this amount will be deducted from instruction expenditure reported in Part II-A1 when calculating per pupil expenditures. Please only report applicable portions of object code 566 here. Amounts for other public school systems should be reported in Part IV, Line 1.

Line 2. Payments to charter schools (objects 562, 564, 567). Indicate in the remarks section whether fall membership counts of students attending charter schools are included in the school system's membership reported in the Common Core of Data Local Education Agency Universe Survey or in Part VIII of this form. Also identify in the remarks section the expenditure functions for which the charter school payment was made, if possible. This information will be used in determining per pupil expenditure amounts for the school system. Please only report applicable portions of object codes 562 and 567 here. Amounts for other public school systems should be reported in Part IV, Line 1.

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

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

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

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

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

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

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

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

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

Part XI – ESSA: CURRENT EXPENDITURES BY FUND TYPE

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

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